

County of Tioga

Local Law No. 8 of the Year 1973.

A Local Law Providing the Method for Correction of Errors in Assessments and for Refunds of Taxes Erroneously Collected.

Be It Enacted by the Legislature of the County of Tioga as follows:

SECTION 1:

If it is made to appear to the County Director of Real Property Tax Services upon the petition of the assessor, or if there be more than one assessor, a majority of the assessors, of any Town:

(a) That any real property taxable therein, by reason of any mistake in transcribing or copying from the field book or property record card of the assessor or assessors to the original assessment roll of the current or a preceding year, has been placed on such original roll at a valuation less than that actually appearing upon the field book or property record card, such Director shall enter on the assessment roll of the current year an assessment of the real property equal to the difference between the valuation appearing on such field book or property record card and the amount at which, by such mistake, the property was placed upon the roll of the current or a preceding year, and cause to be levied a tax thereon by applying the tax rate of such town for the year in which the mistake occurred;

(b) That any real property taxable therein, by reason of any mistake in transcribing or copying from the field book or property record card of the assessor or assessors to the original assessment roll of the current year, has been placed on such original roll at a valuation more than that actually appearing upon the field book or property record card, such Director shall reduce the assessment of such real property on the assessment roll of the current year to the amount actually determined by the assessor or assessors as the valuation of such property and cause to be levied the tax on such reduced amount;

(c) That any taxable real property therein has been omitted from the assessment roll of a preceding year, such Director shall place the same on the

roll of the current year at its valuation for the preceding year, to be determined by the assessor or assessors in the petition, and shall tax the same at the rate of tax for the preceding year;

(d) That any taxable real property therein has been omitted from the assessment roll of the current year, such Director shall place the same thereon at a valuation to be determined by the assessor or assessors in the petition and shall tax the same at the rate of tax for the current year.

SECTION 2:

The petition shall include the name of the owner of the real property involved, his last known address, and a description of the property as it appears or should have appeared in the assessment roll and shall be delivered to the Director of Real Property Tax Services. If the petition was filed under paragraphs (a), (c) or (d) of Subdivision 1 hereof, the Director shall mail a copy thereof to the owner whose assessment is to be increased or whose real property is alleged to be liable to taxation but was omitted from the assessment roll, at his address as set forth in the petition, together with a notice of the date, time and place when and where the Director proposed to take action with respect thereto, which copy of petition and notice shall be mailed at least two weeks in advance of such date. At such time and place, the owner shall have an opportunity to be heard and upon any such hearing the Director shall have all the powers of a Board of Review as set forth in Section 512 of the Real Property Tax Law. Following such hearing, the Director shall mail to the owner his written decision in the matter. Any action taken by him following such hearing, shall be subject to a judicial review as provided in Article 7 of the Real Property Tax Law.

(a) In a case set forth in Section 1, subdivision (b) hereof, wherein real property has been placed on the assessment roll at a valuation more than that appearing on the field book or record card, if the assessor or assessors fail or refuse to petition for correction of such error, the owner or owners of the real property affected may petition for the correction thereof. The petition shall be in the same form prescribed in Section 2 except that it shall be signed by the owner, or one of the owners. The procedure for a hearing in the matter shall be the same as set forth in Section 2, except that the Director of Real Property Tax Services shall mail the copy of petition with notice of hearing to the assessor, or chairman of the Board of Assessors, and a notice of hearing to the petitioner.

SECTION 3:

In addition to the foregoing powers, the Director may correct any manifest clerical error which he may discover in any assessment roll, including a school assessment roll or a return of unpaid school taxes made by any school district officer.

SECTION 4:

The Director of Real Property Tax Services shall examine the assessment rolls of each town and shall make such changes in the description of real property as may be necessary to render them sufficiently definite for the purpose of enforcement of collection of taxes by tax sale. If a sufficiently definite description cannot be obtained for the tax levy of the current year, the Director shall cause the same to be obtained for the tax levy of the succeeding year. The real property shall not be taxed until such description is obtained and shall then be taxed for the year omitted in the manner hereinbefore provided for taxing omitted property.

SECTION 5:

The Director may direct the County Treasurer to refund to any person the amount collected from him of any tax illegally or erroneously levied, or levied against an illegal or erroneous assessment other than an erroneous assessment due to an error in judgment in respect to the valuation of real property. On such direction, and also upon order of the county court, the Treasurer shall refund any such tax. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, the County Legislature shall in the same or next ensuing tax levy, adjust and apportion such amount upon the real property of the several towns of the county as shall be just, taking into consideration the portion of the county and town included therein, and the extent to which such town has been benefited thereby.

SECTION 6:

The Director may direct the County Treasurer to refund to any person the amount collected from him of any school tax which has been illegally or erroneously levied, or levied on an illegal or erroneous assessment other than an erroneous assessment due to an error in judgment in respect to the

valuation of real property, and has been relieved by the County Legislature pursuant to subdivisions 5 of section 1330 of the Real Property Tax Law. In raising the amount so refunded, or necessary to supply the deficiency caused by the correction of any error in such assessment, such Treasurer shall charge against the school district which levied such illegal or erroneous tax, the amount of such deficiency which shall not exceed the amount paid by the County Treasurer to such school district upon the return of such tax. The amount so charged against such school district shall be deducted by the County Treasurer and withheld from any moneys which shall become payable by him to such school district by reason of taxes which shall thereafter be returned to him by such school district. No such charge shall be made by the Treasurer against a school district unless ten days' notice thereof by mail has been given to the school authorities thereof. Notice that such deduction will be made shall thereafter be given by the County Treasurer in writing to such school authorities on or before the first day of May prior to the making of such deduction.

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

1. (Final adoption by local legislative body only.)

I hereby certify that the local law annexed hereto, designated as local law No. 8 of 1973 of the (County) of Tioga was duly passed by the Tioga County Legislature on November 12, 1973, in accordance with the applicable provisions of law.

2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer*.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County) (City) (Town) (Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on and was deemed duly adopted on , 19 , in accordance with the applicable provisions of law.

3. (Final adoption by referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on , 19 , in accordance with the applicable provisions of law.

4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the (County)(City)(Town)(Village) of was duly passed by the on , 19 , and was (approved)(not disapproved)(repassed after disapproval) by the on , 19 . Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of , 19 , in accordance with the applicable provisions of law.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19 of the City of having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on , 19 , become operative.

*Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairman of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. of 19

of the County of _____, State of New York, having been submitted to the electors at the General Election of November _____, 19____, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and of a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 1, above.

Clerk of the County legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date:

(Certification to be executed by County Attorney, Corporation Counsel, Town Attorney, Village Attorney or other authorized Attorney of locality.)

State of New York

County of Tioga

I, the undersigned, hereby certify that the foregoing local law contains the correct text and that all proper proceedings have been had or taken for the enactment of the local law annexed hereto.

Signature

Title

County of Tioga

City

Town

Village

Date: