



Office of the County Executive
Monroe County, New York

Adam J. Bello
County Executive

March 10, 2023

OFFICIAL FILE COPY
No. <u>230093</u>
Not to be removed from the Office of the Legislature Of Monroe County
Committee Assignment
WAYS & MEANS -L

To The Honorable
Monroe County Legislature
407 County Office Building
Rochester, New York 14614

Subject: Erroneous Assessment - Refund

Honorable Legislators:

I recommend that Your Honorable Body approve the refund and levy of a change of assessment due to a clerical error; the exemption status was omitted from the final assessment roll, resulting in an incorrect assessment in the Town of Chili as per the attached list prepared by the Department of Finance, Real Property Tax Services.

The refund is requested because the incorrect assessment was used on the tax roll.

No additional net County support is required in the current Monroe County Budget.

I recommend that this matter be referred to the appropriate committee(s) for favorable action by Your Honorable Body.

Sincerely,

A blue ink signature of Adam J. Bello, written in a cursive style.

Adam J. Bello
Monroe County Executive

Listed below is pertinent information from an application for the refund of property taxes. The Real Property Tax Service Agency has the original application and support material available for review if needed. I am recommending the correction and refund of these Monroe County taxes because the same is erroneous. Listed below is the applicant's name, address, property location, tax year(s), tax account number, refund amount and reason for correction.

Town of Chili: Tax Account No. 144.08-1-6.4, Hubbard Spring HDFC Inc., 150 French Rd Rochester, NY 14618. Property Location: 165 Union Square Blv Tax Year: 2023 Amount of Taxes Currently Due: \$92,285.98. Amount of Corrected Taxes Due: \$5,586.65. Amount of Taxes to be Cancelled: \$86,699.33. Due to a clerical error, the property exemption code was not added to the 2022 final roll. This resulted in an incorrect assessment value being used on the 2023 Town/County tax bill.

Town of Chili: Tax Account No. 144.08-1-6.14, Hubbard Spring HDFC Inc., 150 French Rd Rochester, NY 14618. Property Location: 154 Union Square Blv Tax Year: 2023 Amount of Taxes Currently Due: \$60,829.46. Amount of Corrected Taxes Due: \$3,727.21. Amount of Taxes to be Cancelled: \$57,102.25. Due to a clerical error, the property exemption code was not added to the 2022 final roll. This resulted in an incorrect assessment value being used on the 2023 Town/County tax bill.

The necessary procedure to be followed by the Monroe County Legislature regarding this refund is for that body, by resolution, to approve this application, to authorize and direct the Controller to draw an order on the Director of Finance payable from the Erroneous Assessment Account for the heretofore stated sums and to authorize and direct the County Director of Real Property Tax Services to mail a duplicate copy of the approved application to said taxpayer.

RESOLUTION NO. ____ OF 2023

DIRECTING THE REFUND OF CERTAIN MONROE COUNTY TAXES LEVIED AND COLLECTED AGAINST PROPERTY IN TOWN OF CHILI.

BE IT RESOLVED BY THE LEGISLATURE OF THE COUNTY OF MONROE, as follows:

Section 1. A portion of the Monroe County taxes in the following amounts shall be refunded:

<u>Year</u>	<u>Amount</u>	<u>City or Town</u>	<u>Tax Acct. No.</u>	<u>Refunded To:</u>
2023	\$57,102.25	Town of Chili	144.08-1-6.14	Hubbard Spring Housing Dev 150 French Rd Rochester, NY 14618
2023	\$86,699.33	Town of Chili	144.08-1-6.4	Hubbard Spring Housing Dev 150 French Rd Rochester, NY 14618

Section 2. The Controller is hereby authorized and directed to draw an order on the Director of Finance - Chief Financial Officer payable from the Erroneous Assessment Account for the total sum of \$143,801.58 payable to the above named person(s) in the above listed amount.

Section 3. The following amount shall be levied against the following account:

<u>Accounts</u>	<u>Amounts</u>
Monroe County	\$30,733.37
County Services	\$4,325.69
Town of Chili	\$20,412.55
Churchville Chili School District	<u>\$88,329.97</u>
	\$143,801.58

Section 4. The Application for Refund of Real Property Taxes, and duplicate copies thereof, for the tax account number set forth in Section 1 hereof, are hereby marked approved, and the amount of the refund set forth in Section 1 hereof are hereby entered on each such application and duplicate copy thereof.

Section 5. The Director of Real Property Tax Services is hereby authorized and directed to mail to the applicant the duplicate copy of each application that has been marked approved.

Section 6. This resolution shall take effect in accordance with Section C2-7 of the Monroe County Charter.

Ways and Means Committee; March 28, 2023 -CV:
File No.

ADOPTION: DATE: _____

VOTE: _____

ACTION BY COUNTY EXECUTIVE

APPROVED: _____

VETOED: _____

SIGNATURE: _____

DATE: _____

EFFECTIVE DATE OF RESOLUTION: _____