By Legislators Delehanty and Hebert

Intro. No		
RESOLUTION NO.	OF	2020

DIRECTING CORRECTION, CANCELLATION AND LEVY OF CERTAIN MONROE COUNTY TAXES IN THE TOWNS OF PENFIELD, GATES, RUSH AND PERINTON.

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

Section 1. The Director of Finance - Chief Financial Officer is hereby authorized and directed to cancel certain Monroe County taxes as set forth and levied against the following properties:

Town/Village	Tax Account #	<u>Year</u>	Amount Currently Due	Amount of Corrected Tax	Amount of Taxes To Be Cancelled
Penfield	141.02-1-5.1	2020	6,398.25	52.01	6,346.24.
Gates	119.14-1-1	2020	4,671.75	1,466.84	3,204.91
Rush	220.02-1-16.103	2020	6,027.22	2,241.65	3,785.57
Perinton	152,15-2-16.2	2020	77,364.75	11,744.40	65,620.35
\$31 V5			94,461.97	15,504.90	78,957.07

Following are the assessed owners: <u>Tax Account Number</u>	Name and Mailing Address
141.02-1-5.1	India Community Center of Rochester, Inc. P.O. Box 60 Penfield, NY 14526
119.14-1-1	DePaul Properties Inc. 1931 Buffalo Road Rochester, 14624
220.02-1-16.103	Gerda E Sass & Petra Zajac 45 Keyes Road Honeoye Falls, NY 14472
152.15-2-16.2	Jefferson Park Housing Development Fund C/O Conifer Realty, LLC 1000 University Avenue, Ste 500 Rochester, NY 14607

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 sum of \$78,957.07.

Section 3. The Director of Finance - Chief Financial Officer is authorized and directed to levy the following amount against the following accounts:

Monroe County	5,337.89
Rush Henrietta School District	3,365.44
Gates-Chili School District	2,995.24
Penfield School District	5,931.07
Fairport School District	61,327.43
	78,957,07

Section 4. The Application for Corrected Real Property Tax, and duplicate copy thereof, for the tax account number set forth in Section 1 hereof is marked approved, and the correct extension of taxes in the amount set forth in Section 1 hereof is entered on each such application and duplicate copy thereof.

Section 5. It is hereby ordered that the corrected taxes for said tax account number is in the amount set forth in Section 1 hereof, and the officer having jurisdiction of the tax roll is hereby directed to so correct such roll.

Section 6. The Director of Real Property Tax Services is hereby authorized and directed to transmit immediately to the officer having jurisdiction of the tax roll a certified copy of this resolution and the original of each application that has been marked approved, and also to mail to the applicants a notice of approval for each application that has been marked approved.

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

File No. 20-0073	rebluary 26, 2020 - Cv. 11-0
ADOPTION: Date:	Vote:
	ACTION BY THE COUNTY EXECUTIVE:
APPROVED:	VETOED:
SIGNATURE:	DATED:
EFFECTIVE DATE OF RES	SOLUTION



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

February 7, 2020

OFFICIAL FILE COPY

No. 200073

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 Assessments - Corrections and Cancellations

Honorable Legislators:

I recommend that Your Honorable Body approve the corrections and cancellations of certain Monroe County taxes in the Towns of Penfield, Gates, Rush and Perinton as per the attached list prepared by the Department of Finance, Real Property Tax Services.

The corrections and cancellations are requested because of clerical errors as described by statute.

The specific legislative action required is approval of the taxpayers' applications.

This action is a Type II Action pursuant to 6 NYCRR § 617.5(c) and is not subject to review under the State Environmental Quality Review Act

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,

dam J. Bello

Monroe County Executive

AJB:db

Listed below is pertinent information from applications for corrected tax roll. Real Property Tax Service Agency has the original applications and support material available for review if needed. The Real Property Tax Director is recommending the correction and cancellation of certain Monroe County taxes because the same are erroneous.

The tax account hereinafter set forth lists the tax account number, applicant owner, property location, tax year(s), amount of taxes currently due, amount of corrected taxes, amount of taxes to be cancelled and the reason for their correction.

Town of Penfield: Tax Account No. 141.02-1-5.1, India Community Center of Rochester, P.O. Box 60, Penfield, NY 14526. Property Location: 2171 Monroe County Line Road. Tax Year: 2020 Amount of Taxes Currently Due: \$6,398.25. Amount of Corrected Taxes Due: \$52.01. Amount of Taxes to be Cancelled: \$6,346.24. Due to a clerical error the religious exemption was not calculated correctly on the 2019 assessment roll. This error resulted in an erroneous assessment.

Town of Gates: Tax Account No. 119.14-1-1, DePaul Properties, 1931 Buffalo Road, Rochester, NY 14624. Property Location: 1931 Buffalo Road. Tax Year: 2020 Amount of Taxes Currently Due: \$4,671.75. Amount of Corrected Taxes Due: \$1,466.84. Amount of Taxes to be Cancelled: \$3,204.91. Due to a clerical error the incorrect not for profit exemption was placed on the 2019 final assessment roll. This resulted in an erroneous assessment

Town of Rush: Tax Account No. 220.02-1-16.103, Gerda E. Sass and Petra Zajac, 45 Keyes Road, Honeoye Falls, NY 14472. Property Location: 45 Keyes Road Tax Year: 2020 Amount of Taxes Currently Due: \$6,027.22. Amount of Corrected Taxes Due: \$2,241.65. Amount of Taxes to be Cancelled: \$3,785.57. Due to a clerical error the limited income senior and Enhanced Star exemptions were not placed on the 2019 final assessment roll. This resulted in an erroneous assessment

Town of Perinton: Tax Account No. 152.15-2-16.2, Jefferson Park Housing Development Fund, C/O Conifer Realty, LLC, 1000 University Ave, Ste 500, Rochester, NY 14607. Property Location: 120 Jefferson Avenue Tax Year: 2020 Amount of Taxes Currently Due: \$77,364.75. Amount of Corrected Taxes Due: \$11,744.40. Amount of Taxes to be Cancelled: \$65,620.35. Due to a clerical error the IDA exemption was removed in error on the 2019 final assessment roll. This resulted in an erroneous assessment for school tax purposes.

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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 sum of \$13,336.72.

Section 3. The Director of Finance - Chief Financial Officer is authorized and directed to levy the following amount against the following accounts:

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Rush Henrietta School District	3,365.44
Gates-Chili School District	2,995.24
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Ways and Means Committee; File No.	February 26, 2020 - CV:
ADOPTION: DATE:	VOTE:
	ACTION BY THE COUNTY EXECUTIVE:
APPROVED:	VETOED:
SIGNATURE:	DATED: EFFECTIVE DATE OF RESOLUTION