

Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

March 4, 2022

OFFICIAL FILE COPY

No. 220104

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 wholly exempt status was omitted from the final assessment roll, resulting in an incorrect assessment in the City of Rochester 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.

\$incerely

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.

City of Rochester: Tax Account No. 105.76-1-58, City of Rochester, 30 Church St Rm 125, Rochester, NY 14614. Property Location: 448 Smith St. Tax Year: 2022 Amount of Taxes Currently Due: \$10,003.92. Amount of Corrected Taxes Due: \$2,702.86. Amount of Taxes to be Cancelled: \$7,301.06. Due to a clerical error, omitting the wholly exempt status, the property's assessed value was not adjusted after the Board of Assessment Review meeting. This resulted in an incorrect assessment value being utilized on the 2022 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.

Intro. No.

RESOLUTION NO. ____ OF 2022

DIRECTING THE REFUND OF CERTAIN MONROE COUNTY TAXES LEVIED AND COLLECTED AGAINST PROPERTY IN CITY OF ROCHESTER

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:

Year Amount City or Town Tax Acct. No. Refunded To:
2022 \$7,301.06 City of Rochester 105.76-1-58 City of Rochester 30 Church St RM 125B
Rochester, NY 14614

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 \$7,301.06 payable to the above named person(s) in the above listed amount.

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

Accounts
Monroe County

Amounts \$7,301.06

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.