



Office of the County Executive

Monroe County, New York

Adam J. Bello
County Executive

February 9, 2024

OFFICIAL FILE COPY	
No.	<u>240978</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 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 Chili, Greece, Mendon, Penfield, and the City of Rochester 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.

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 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 Chili: Tax Account No. 144.02-2-2.2, COMIDA 3453 Union St LLC, 3453 Union St., North Chili, NY 14514. Property Location: 3453 Union St. Tax Year: 2024 Amount of Taxes Currently Due: \$487,586.49. Amount of Corrected Taxes Due: \$32,377.81. Amount of Taxes to be Cancelled: \$455,208.68. Due to a clerical error, the school taxes were relieved incorrectly to the 2024 tax bill. This error resulted in an incorrect charge to the 2024 Town/County tax bill.

Town of Greece: Tax Account No. 060.67-3-2, Nazareno Iglesia Evangelica, 99 Stonewood Ave., Rochester, NY 14616. Property Location: 872 Bennington Dr. Tax Year: 2024 Amount of Taxes Currently Due: \$4,641.06. Amount of Corrected Taxes Due: \$107.56. Amount of Taxes to be Cancelled: \$4,533.50. Due to a clerical error, the Clergy exemption was not added to the parcel in a timely manner. The parcel is wholly exempt. This error resulted in an incorrect 2024 Town/County tax bill.

Town of Mendon: Tax Account No. 224.01-1-18, Timothy & Joy Pender, 38 Partridge HL, Honeoye Falls, NY 14472. Property Location: 38 Partridge HL Tax Year: 2024 Amount of Taxes Currently Due: \$6,298.32. Amount of Corrected Taxes Due: \$3,307.78. Amount of Taxes to be Cancelled: \$2,990.54. Due to a clerical error, the incorrect ownership, inventory and assessment was added to the 2023 roll year. The property record card has been updated with the correct assessment information. This error resulted in an incorrect 2024 Town/County tax bill.

Town of Penfield: Tax Account No. 094.02-1-41.2, Mary Cariola Children's Center, INC., 1000 Elmwood Ave. Ste. 100. Property Location: 1160 State Rd. Tax Year: 2024 Amount of Taxes Currently Due: \$47,122.74. Amount of Corrected Taxes Due: \$1,063.74. Amount of Taxes to be Cancelled: \$46,059.00. Due to a clerical error, the incorrect sewer charges were added to this parcel in error. The property does not have any sewer connection with the town. This error resulted in an incorrect 2024 Town/County tax bill.

City of Rochester: Tax Account No. 106.72-1-15.005, Timothy Bayer, 3685 East Ave., Rochester, NY 14618. Property Location: 270-274 North St. Tax Year: 2024 Amount of Taxes Currently Due: \$7,407.94. Amount of Corrected Taxes Due: \$832.69. Amount of Taxes to be cancelled: \$6,575.25. Due to a clerical error, the incorrect water meter usage was added to this parcel incorrectly. This error resulted in an incorrect 2024 Town/County tax bill.

By Legislators _____ and _____

Intro. No.
RESOLUTION NO. ____ OF 2024

DIRECTING CORRECTION, CANCELLATION AND LEVY OF CERTAIN MONROE COUNTY TAXES IN THE TOWNS OF CHILI, GREECE, MENDON, PENFIELD AND THE CITY OF ROCHESTER.

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 to cancel certain Monroe County taxes as set forth and levied against the following properties:

<u>Town/Village</u>	<u>Tax Account #</u>	<u>Year</u>	<u>Amount Currently Due</u>	<u>Amount of Corrected Tax</u>	<u>Amount of Taxes To Be Cancelled</u>
Town of Chili	144.02-2-2.2	2024	\$487,586.49	\$32,377.81	\$455,208.68
Town of Greece	060.67-3-2	2024	\$4,641.06	\$107.56	\$4,533.50
Town of Mendon	224.01-1-18	2024	\$6,298.32	\$3,307.78	\$2,990.54
Town of Penfield	094.02-1-41.2	2024	\$47,122.74	\$1,063.74	\$46,059.00
City of Rochester	106.72-1-15.005	2024	\$7,407.94	\$832.69	\$6,575.25

Following are the assessed owners:

<u>Tax Account Number</u>	<u>Name and Mailing Address</u>
144.02-2-2.2	COMIDA LEASE 3453 Union St LLC 3453 Union St North Chili, NY 14514
060.67-3-2	Nazareno Iglesia Evangelica 99 Stonewood Ave Rochester, NY 14616
224.01-1-18	Timothy & Joy Pender 38 Partridge HL Honeoye Falls, NY 14472
106.72-1-15.005	Timothy Bayer 3685 East Ave Rochester, NY 14618
094.02-1-41.2	Mary Cariola Children's Center, INC 1000 Elmwood Ave Ste 100 Rochester, NY 14620

Section 2. The Controller is hereby authorized to draw an order on the Director of Finance - Chief Financial Officer payable from the Erroneous Assessment Account for the sum of \$515,366.97.

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

Monroe County	\$2,355.51
County Services	\$214.98
Town of Greece	\$515.79
Town of Mendon	\$767.75
Churchville Chili School Taxes	\$455,208.68
Greece School Taxes	\$2,276.03
Barnard Fire District	\$661.84
Mendon Fire District	\$366.90
Greece Town Light	\$38.39
Pure Water O/M Gallon	\$6,575.25
Penfield Sewer O&M	\$46,059.00
Exemption Removal	\$326.85
	\$515,366.97

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 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.

Ways and Means Committee; February 26, 2024 - CV:

File No.

ADOPTION: DATE: _____

VOTE: _____

ACTION BY THE COUNTY EXECUTIVE:

APPROVED: _____ VETOED: _____

SIGNATURE: _____ DATED: _____ EFFECTIVE DATE OF RESOLUTION _____