

E-1

TOWN/VILLAGE OF HARRISON

MEMORANDUM

TO: Supervisor/Mayor Ronald Belmont and the Honorable Town Board
Members

FROM: Mark Heinbockel, Assessor

DATE: May 21, 2012

RE: Refund of Real Property Taxes for STAR Exemption

Attached please find an "Application For Refund and Credit of Real Property Taxes for the Year 2011(RP-556), which was signed and approved by David Jackson, Executive Director of the Westchester County Tax Commission.

Therefore, we ask that the Town Board authorize the Comptroller to issue a refund check.

If you have any questions, please call the office.

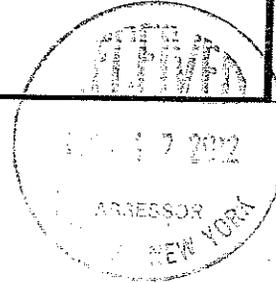


RECEIVED
2012 MAY 21 AM 11:17
TOWN OF HARRISON

Robert P. Astorino
County Executive

David B. Jackson, AAS, CCD, IAO
Executive Director, Westchester County Tax Commission

Friday, May 11, 2012



Mark Heinbockel, Assessor
Municipal Building, Town of Harrison
1 Heineman Place
Harrison NY 10528

PARCEL ID: 814-30 OWNER: Picciano

Dear Mark,

Enclosed is an Application for Refund & Credit of Real Property Taxes that I received in regard to the parcel referred to above. I have determined that a clerical error has occurred. It is therefore my recommendation that the application(s) be approved pursuant Section 550.2(c) of the RPTL or Tax Law and correction be made to the tax roll accordingly.

Sincerely,

David B. Jackson, AAS, CCD, IAO
Executive Director

C: Board of Education, Harrison Central School District
C/O Mr. Louis N. Wool, Superintendent of Schools
50 Union Avenue
Harrison NY 10528



NYS BOARD OF REAL PROPERTY SERVICES

RP-556 (1/06)

APPLICATION FOR REFUND AND CREDIT OF REAL PROPERTY TAXES FOR THE YEAR(S) 20 11

Part 1: To be completed in duplicate by Applicant. For refund or credit of real property tax, submit both copies to County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer), or in a village which has retained its assessing unit status, submit to the village assessor or chairman of village board of trustees. The application must be submitted within three years of the annexation of the warrant for the collection of such tax. For an "unlawful entry" as defined in Sec. 550(7)(a) of the Real Property Tax Law, attach statement signed by assessor or majority of board of assessors substantiating that assessor(s) have obtained proof that parcel should have been granted tax exempt status on tax roll. (See definitions on reverse side).

Anne Picciano
1a. Name of Owner
171 Columbus Ave (2A)
West Harrison NY 10604
1b. Mailing Address

Day () Evening ()
2. Telephone Number
1-
3. Parcel Location (if different than 1b.)

1c. E-mail Address (optional)

4. Description of real property as shown on tax roll or tax bill (Include tax map designation) Block 814 LOT 30
5. Account No. 49650 6a. Amount of taxes paid or payable 28,375.40 6b. Date of payment (if paid) 9/28/11 & 11/12
1st half = 44750.80
2nd half =
7. I hereby request a refund or credit of real property taxes levied for the year(s) 2011 by Harrison Central School (Tax levying body) for the following reasons (use additional sheets if necessary):

* Insert name of village, county, city, school district; town in Westchester County
3-13-12 Date
Anne Picciano AKP Cozzolino Signature of Applicant

PART II: For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation (Include type of error as defined in Sec. 550)

Date application received: 5/9/2012 Date warrant annexed: 9/1/2011
Last day for collection of taxes without interest: _____

Recommendation: Approve application* Deny Application
5/11/2012 Date
[Signature] Signature of Official

* If box is checked, this copy is for assessor and board of assessment review of city/town/village of _____ which are to consider attached report and recommendation as equivalent of petitions filed pursuant to section 553.

PART III: For use by TAX LEVYING BODY or OFFICIAL DESIGNATED BY RESOLUTION _____: (Insert Number or Date)

APPLICATION APPROVED (Check reason) Clerical error Unlawful entry Error in essential fact

Amount of taxes paid: \$ _____ Amount of taxes due: \$ _____
Amount of refund or outstanding tax to be credited: \$ _____

APPLICATION DENIED Reason: _____

Date Signature of Chief Executive Officer or Official Designated by Resolution



TOWN OF HARRISON
VILLAGE OF HARRISON
ALFRED F. SULLA, JR. MUNICIPAL BUILDING
1 HEINEMAN PLACE
HARRISON, NEW YORK 10528



Telephone: (914) 670-3060
Fax: (914) 835-2010

MARK HEINBOCKEL
Assessor

SANDRA ARCARA
Assessment Clerk

May 4, 2012

County of Westchester
Tax Commission
110 Dr. Martin Luther King Jr. Blvd
Room L-222
White Plains, New York 10601
David Jackson, Executive Director

RE: Application for Refund and Credit of Real Property Taxes
Block 814 Lot 30

Dear Mr. Jackson:

Attached please find an application for "Application for Refund and Credit of Real Property Taxes for the year of 2011.

Part I is filled out and signed by the owner.

Ms. Picciano aka Cosentino was receiving the Basic STAR Exemption for many years. For the 2011 taxes, the management company for Park Knoll Owners Inc. advised the Assessor's Office of a new owner name.

Therefore, I ask that you approve Part II.

If you have any questions, please call the office.

Sincerely,

Sandra A Arcara
Assessment Clerk



Application for School Tax Relief (STAR) Exemption

(See general information and instructions on the back of form.)

Name and telephone number of owner(s)

Anne S. Cosentino
AKA ANNE PICCIANO

Day Number (914) 425-3683
Evening Number (914) 584-8542

Location of Property 171 Columbus Ave Apt 2A

Street address
West Harrison
City/town

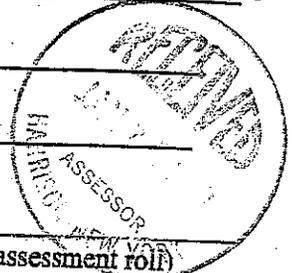
Mailing address of owner(s)

171 Columbus Ave, Apt 2A
West Harrison, NY
10604

E-Mail Address APBP171@OPTONLINE.NET

Village (if any)

School district



Tax map number or section/block/lot

Property identification (see tax bill or assessment roll)

1. Did the combined income of the owners and spouses who reside on the property exceed \$500,000 in the 2010 income tax year? Note: The NYS Department of Tax & Finance will be confirming the income eligibility of STAR recipients. Yes No

If yes, you are not eligible for the STAR exemption for the 2012-2013 school year.

2. Do you or your spouse own any other property that is currently receiving the STAR exemption? Yes No

3. Do you or your spouse own property in another state that you are claiming as your full time residence and are receiving a residency tax benefit, such as the Florida Homestead exemption? Yes No

If yes, please give the address of each such property:

You may be eligible for a larger school property tax savings if you meet these age and income requirements:

4. If you are applying for STAR for the 2012-2013 school year:
a) Will all owners be at least 65 years of age as of December 31, 2012? OR
b) If the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2012? Yes No

5. Is the total 2010 income of all the owners, and of any owners' spouses residing on the premises, \$79,050 or less? (See definition of income for STAR purposes on back of form.) Yes No

If the answer to both questions 4 and 5 is yes, all owners, including non-resident owners, must attach a copy of either their 2010 Federal or 2010 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) The assessor may require proof of age.

Return this form to your local assessor by taxable status date (see reverse). Do NOT file this form with the New York State Department of Taxation and Finance or Office of Real Property Tax Services.

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2010 income was less than \$500,000. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is requested.

All resident owners must sign and date.
Anne Picciano 1/16/12
Signature Date
AKA Anne Cosentino 1/16/12
Signature Date

Signature Date