BUDGET, FINANCE & PERSONNEL

RESOLUTION NO. 2025232

RE: APPROVAL FOR CORRECTION OF MULTIPLE PARCEL ERRORS AND TO ORDER THE REFUND OF REAL PROPERTY TAXES AND TO AUTHORIZE A CHARGE-BACK BY THE COMMISSIONER OF FINANCE

APPLICANT: Town of Stanford
ACCOUNT NO.: Multiple Accounts as per RP 556-b - attached

Legislators CASWELL, MC HOUL, GORMAN, and VERSACI offer the following and move its adoption:

WHEREAS, there is an assessment on the January 2025 County/Town Tax roll for the Town of Stanford assessed to multiple owners, and

WHEREAS, the Town Assessor for the Town of Stanford, on behalf of said multiple owners, by application attached hereto, has applied for a correction of real property taxes on the basis of an alleged clerical error, and

WHEREAS, pursuant to Section 556-b of the Real Property Tax Law, the County Director of Real Property has investigated this claim and has found that a clerical error occurred because of a mistake in the determination of Volunteer Firefighters and Ambulance Workers exemption for the parcels listed, and

WHEREAS, attached hereto is the written report of said Director together with her recommendation that the application be approved by the County Legislature, and

WHEREAS, the County Legislature has agreed that the clerical error does exist, now, therefore, be it

RESOLVED, that the application for corrections received October 16, 2025, relating to the parcels listed in Schedule "A" is hereby approved, and be it further

RESOLVED, that the Commissioner of Finance is authorized, empowered, and directed to issue refunds to as per the attached Schedule "A" and to charge-back the erroneous taxes on next year's levy as follows:

A430 Stanford Ambulance District, (SFAMB) in an amount of $512.86,

and be it further

RESOLVED, that the Clerk of the County Legislature be and is hereby authorized, empowered and directed to mail a copy of the approved application and this resolution to the applicant.

CA-166-25
EMW/rjw
G-0194
10/31/25
Fiscal Impact: None

APPROVED
Susan Serino
SUSAN J. SERINO
COUNTY EXECUTIVE

Date Dec. 10, 2025

STATE OF NEW YORK
ss:
COUNTY OF DUTCHESS

This is to certify that I, the undersigned Deputy Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 8th day of December 2025, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 8th day of December 2025.

DUTCHESS COUNTY SEAL

Laura Phillips
LAURA PHILLIPS, DEPUTY CLERK OF THE LEGISLATURE

SUE SERINO
COUNTY EXECUTIVE

HEIDI SEELBACH
COMMISSIONER

CATHERINE WEISSE
DIRECTOR

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE
REAL PROPERTY TAX SERVICES DIVISION

Date: October 30, 2025

To: Sue Serino, County Executive

From: Catherine Weisse, Director, RPTS CW

Re: Resolution Request for December 8, 2025 Meeting

Please accept this memo along with my backup documentation as my request for a resolution for approval of an application for correction of multiple parcels.

Pursuant to RPTL §556-b(4), the tax levying body shall review applications filed along with my investigative reports and pass a resolution to either approve or deny the application.

COUNTY ATTY'S OFFICE
RECEIVED
2025 OCT 30 PM 12:11

22 Market Street, Poughkeepsie, NY 12601 | (845) 486-2140 | Fax: (845) 486-2093
dutchessny.gov

FISCAL IMPACT STATEMENT

☑ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost $ _____

Total Current Year Revenue $ _____
and Source

Source of County Funds *(check one)*: ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☐ Other *(explain)*.

Identify Line Items(s):

Related Expenses: Amount $ _____
Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:
To correct the January 2025 County/Town Tax Roll for multiple parcels due to a clerical error.

Prepared by: Margaret Burns Prepared On: 10/30/25

Dut.pdf

SUE SERINO
COUNTY EXECUTIVE

HEIDI SEELBACH
COMMISSIONER

CATHERINE WEISSE
DIRECTOR

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE
REAL PROPERTY TAX SERVICES DIVISION

Dutchess County Real Property Tax Investigative Report for Application for Correction of Multiple-Parcel Errors

Municipality: Town of Stanford

October 29, 2025

On October 16, 2025, my office received an application for correction of errors on multiple parcels, (RP-556b). This application was filed by the Town of Stanford. The town's attorney has stated that when they adopted the Volunteer Firefighters and Ambulance Workers exemption under RPTL §466-a, the town board intended it to apply to the town's ad valorem special districts, but it was inadvertently left off the assessment roll. The list of affected parcels provided by the town is attached, (Schedule A).

After reviewing the information provided to me, my recommendation is to approve the application as this appears to be a mistake in the determination of a partial exemption, (RPTL §550(2)(b)). My office has also calculated the amount of refunds due for each parcel and are shown on the Schedule A.

Catherine Weisse
Dutchess County Director of Real Property Tax Services

RP-556-b (9/04)

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

RECEIVED
OCT 16 2025
DIV. OF REAL PROPERTY TAX SERVICES

APPLICATION FOR CORRECTION OF MULTIPLE-PARCEL ERRORS

Part I. To be completed by Applicant, in triplicate. For correction of real property taxes, submit three copies of this application to county director of real property tax services. (Except: in Tompkins and Nassau Counties, submit to chief assessing officer; in a village which has retained its assessing unit status, submit to the village assessor or chairman of the board of trustees).

1. Name of Applicant: Town of Stanford

Mailing Address: PO Box 436
Stanfordville, NY 12581

Telephone Numbers: Day (845) 868-1310 ext 7
Evening (845) _____

2. **APPLICANT** must attach a separate sheet giving the following information for each parcel affected by the error:
   a. Description of property as indicated on assessment roll (include tax map designation);
   b. Account number (as shown on tax bill);
   c. Name of owner of parcel;
   d. Name of taxpayer if other than owner;
   e. Tax billing address for parcel;
   f. Amount of taxes currently due; and
   g. Proper amount of tax.

3. I hereby request a correction of the tax levied against each parcel listed on the attached sheet for the year(s) 2025 by Various School Districts *, for the following reason:

- [x] Mathematical error in computation of partial exemption.
- [ ] Mathematical error in computation or extension of the tax.
- [ ] Mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district.
- [ ] Real property entirely outside the boundaries of the assessing unit, school district or special district in which the real property is designated as being located.

Explanation, if necessary (if mathematical error in exemption computation identify exemption):
Exemption did not recognize calculations for Special Districts

10/16/2025
Date

Stphan Sotnd
Signature of Applicant
Assessor, T/O STANFORD

*County, city, village, school district; town in Westchester County.

RP-556-b (9/04)

PART II. For use by COUNTY DIRECTOR, VILLAGE ASSESSOR: Attach written report including documentation and recommendation.

Date application received: 10/16/25 Period of warrant for collection of taxes: 12/18/24

Last day for collection of taxes without interest: 2/28/25

Recommendation: ☑ Approve application ☐ Deny Application

10/30/25
Date

Signature

PART III. For use by TAX LEVYING BODY:

☐ **APPLICATION APPROVED** Notice of approval mailed to applicant on (enter date): _____
Order transmitted to collecting officer on (enter date):

☐ **APPLICATION DENIED** Reasons: _____

Notice of denial mailed on (enter date): _____

Signature of Chief Executive Officer or Official Designated by Resolution

Date

PART IV. FOR COLLECTING OFFICER'S USE:

Refunds: When an application concerns a tax that has already been paid, and the application is approved, the applicant is entitled to a refund of the overpayment.

Credits: When an application concerns a tax that has not yet been paid, and the application is approved, the applicant is entitled to a credit reducing the amount of the outstanding tax. The corrected tax must be paid with the interest and penalties that have accrued up to that point, but no additional interest and penalties shall be imposed if the corrected tax is paid within eight days of the date on which the notice of approval is mailed to the applicant (see Part III of this form). The interest and penalties on the credited portion of the tax are cancelled.

Order from tax levying body received: _____
Date

Corrected tax due: $ _____
Interest and penalties (if applicable): $ _____
Total corrected tax due: $ _____

Date

Tax roll corrected: _____
Tax bill corrected: _____
Application and Order annexed to the tax roll: _____
Payment of corrected tax received: _____
Total corrected tax due: _____

Signature of Collecting Officer

Date

MACKEY BUTTS & WHALEN LLP

ATTORNEYS AT LAW

RECEIVED
OCT 16 2025
DC REAL PROPERTY
TAX SERVICES

August 14, 2025

Ellen L. Baker
Robert R. Butts
Robert B. Dietz
Richard R. DuVall
Ian S. MacDonald
Joshua E. Mackey
Cara A. Whalen

Christina A. Mazzarella
Alexander D. Salvato

Emily Abrahams
Tyrone Brown
Richard J. Olson
R. Keith Salisbury

Hon. Albert M. Rosenblatt

Via email only: cweisse@dutchessny.gov
Catherine Weisse, Director of Real Property Tax Service
Dutchess County Real Property Tax Service Agency
22 Market Street
Poughkeepsie, NY 12601

RE: Stanford Ambulance District
Volunteer Firefighters and Ambulance Workers Exemption
Our File No.: 5162.0004

Dear Ms. Weisse:

I am writing in my capacity as Town Attorney for the Town of Stanford, to confirm our recent telephone conversations in connection with the partial property tax exemption adopted by the Stanford Town Board in 2023 for its volunteer firefighters and ambulance workers.

As this exemption was adopted after the tax status date of March 1, 2023, the exemption was not applied to taxes levied under the 2023 tax roll. When the 2024 tax roll was prepared, the partial exemption was not applied to reduce special district taxes in the Town. This letter is to confirm that the intent of the Local Law was that the partial exemption for volunteer firefighters and ambulance workers should be applied against all of the Town's ad valorem special districts as well as its general taxes.

The eligible volunteer firefighters and ambulance workers should receive the benefit of this exemption for the tax levy of 2024 and all subsequent tax levies. We understand that further submissions may be required in order to process reimbursement for the exempt portion of taxes assessed in 2024 tax roll and included in the January, 2025 tax billings.

Kindly acknowledge your receipt of this letter and confirm that the appropriate changes will be made in the assessment records to recognize this exemption. If further information or documentation is required, please do not hesitate to contact me or the appropriate Town official.

Reply to:

☐ 3208 Franklin Avenue
Millbrook, NY 12545
P 845.677.6700
F 845.677.2202

☐ 319 Mill Street
Poughkeepsie, NY 12601
P 845.452.4000
F 845.454.4966

☐ 81 Main Street
P.O. Box 308
Sharon, CT 06069
P 860.364.6232
F 860.364.6429

www.mbwlawyers.com

Thank you very much for your kind assistance with this question.

Sincerely yours,

MACKEY BUTTS & WHALEN, LLP

Robert R. Butts
Stanford Town Attorney

RRB/jo
cc: Wendy Burton, Town Supervisor
Stephan Gotovich, Assessor

Schedule A

Swis	Grid Number	Parcel Location	Owner Name	Ex. Code	Ex. Amount	Tax Rate	Refund Amount	Mailing Address	City, State, Zip
135200	6567-16-777476-0000	2739 Salt Point Tpke	Young, Maria Catell	41633	54,200	0.000584043	$ 31.66	C/O Edward J. Zick 2739 Salt Point Tpke	Clinton Corners, NY 12514
135200	6568-00-706388-0000	91 Willow Brook Rd	Bloomberg, Jon J	41633	64,311	0.000584043	$ 37.56	91 Willow Brook Road	Clinton Corners, NY 12514
135200	6568-00-784882-0000	114 Charwill Dr	Smith, Dennis	41633	31,460	0.000584043	$ 18.37	114 Charwill Dr	Clinton Corners, NY 12514
135200	6667-00-868909-0000	1 Sisters Hill Rd	Picinelli, Michael	41633	57,460	0.000584043	$ 33.56	5908 Rte. 82	Stanfordville, NY 12581
135200	6669-00-270384-0000	192 Shelley Hill Rd	Delfino, Christopher Robert	41633	22,250	0.000584043	$ 12.99	192 Shelley Hill Rd	Stanfordville, NY 12581
135200	6669-00-315713-0000	335-337 Shelley Hill Rd	Fusaro, Lara R Trustee	41633	79,940	0.000584043	$ 46.69	337 Shelley Hill Rd	Stanfordville, NY 12581
135200	6669-00-792880-0000	504 Cold Spring Rd	Cerul, Edward Joseph Jr	41633	24,210	0.000584043	$ 14.14	504 Cold Spring Rd	Stanfordville, NY 12581
135200	6767-00-433356-0000	1 Tick Tock Way	Stramm Zackery R	41633	71,180	0.000584043	$ 41.57	860 Hunns Lake Rd	Stanfordville, NY 12581
135200	6767-00-486210-0000	211 Ernest Rd	Otero, Jose R	41633	39,640	0.000584043	$ 23.15	211 Ernest Rd	Stanfordville, NY 12581
135200	6768-00-409595-0000	92 Millis Ln	Seipp, Evelyn	41633	18,650	0.000584043	$ 10.89	92 Millis Ln	Stanfordville, NY 12581
135200	6768-00-566490-0000	157 Hunns Lake Rd	Gregson, Nicholas A	41633	36,810	0.000584043	$ 21.50	9 Treadwell Cir	Poughkeepsie, NY 12601
135200	6768-00-622440-0000	63 Bangall Amenia Rd	Gifford, Timothy	41633	42,360	0.000584043	$ 24.74	63 Bangall Amenia Rd	Stanfordville, NY 12581
135200	6768-00-844891-0000	351 Hunns Lake Rd	Perumal, Randy R	41633	41,940	0.000584043	$ 24.49	351 Hunns Lake Rd	Stanfordville, NY 12581
135200	6768-01-394557-0000	69 Millis Ln	Moriarty, William G	41633	27,700	0.000584043	$ 16.18	69 Millis Ln	Stanfordville, NY 12581
135200	6768-03-256233-0000	6 Hunns Lake Rd	Layton, Myron D	41633	61,870	0.000584043	$ 36.13	6 Hunns Lake Rd	Stanfordville, NY 12581
135200	6869-00-311450-0000	96 Turkey Hollow	Brown, William P	41633	28,614	0.000584043	$ 16.71	96 Turkey Hollow Rd	Stanfordville, NY 12581
135200	6869-11-670589-0000	25 E Hunns Lake Rd	Spiers, Jeffrey	41633	77,360	0.000584043	$ 45.18	25 E Hunns Lake Rd	Stanfordville, NY 12581
135200	6869-11-735504-0000	4-6 Bockmill Rd	McCarthy, Sean F	41633	62,550	0.000584043	$ 36.53	4 Bockmill Rd	Stanfordville, NY 12581
135200	6869-15-531429-0000	25 Thompson Ln	Buchal, Dennis P	41633	35,640	0.000584043	$ 20.82	P.O. Box 143	Stanfordville, NY 12581

Chargeback Amount - Town of Stanford A430 $ 512.86

Budget, Finance, and Personnel Committee Roll Call

District	*Name*	*Yes*	*No*
District 7 - Hyde Park and Pleasant Valley	Truitt*	√	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston*		
District 3 - LaGrange	Polasek*		
District 16 - Fishkill and Beacon	Valdés Smith*		
District 9 - City of Poughkeepsie	Atkins*		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Travelpiece (VC)		
District 5 - Town of Poughkeepsie	D'Aquanni		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson	Absent	
District 12 - East Fishkill	Metzger		
District 17 - Town and Village of Fishkill	McHoul		
District 21 - East Fishkill	Caswell (C)		

Present: 11 **Resolution:** √ **Total :** 11 0

Absent: 1 **Motion:** ___ Yes No

Vacant: 0 **Abstentions:** 0

2025232 APPROVAL FOR CORRECTION OF MULTIPLE PARCEL ERRORS AND TO ORDER THE REFUND OF REAL PROPERTY TAXES AND TO AUTHORIZE A CHARGE-BACK BY THE COMMISSIONER OF FINANCE – TOWN OF STANFORD

DECEMBER 4, 2025

Roll Call Sheets

District	Last Name	YES	NO
District 7 - Hyde Park and Pleasant Valley	Truitt	✓	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Houston		
District 3 - LaGrange	Polasek		
District 16 - Fishkill and Beacon	Valdés Smith		
District 9 - City of Poughkeepsie	Atkins		
District 1 - Town of Poughkeepsie	Gorman		
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Travelpiece		
District 4 - Hyde Park and Town of Poughkeepsie	Lawler		
District 5 - Town of Poughkeepsie	D'Aquanni		
District 6 - Town of Poughkeepsie	Kaul		
District 8 - City and Town of Poughkeepsie	Brendli		
District 10 - City of Poughkeepsie	Johnson	Absent	
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney		
District 12 - East Fishkill	Metzger		
District 13 - East Fishkill and Wappinger	Paoloni		
District 14 - Wappinger and Town of Poughkeepsie	Versaci		
District 15 - Wappinger	Faust		
District 17 - Town and Village of Fishkill	McHoul		
District 18 - City of Beacon and Fishkill	Page		
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago		
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn		
District 21 - East Fishkill	Caswell		
District 22 - Beekman and Union Vale	Garito		
District 23 - Pawling, Beekman and East Fishkill	Rolison		
District 24 - Dover and Pawling	House		

Present:	24	**Resolution:**	✓	**Total :**	24	0
Absent:	1	**Motion:**			**Yes**	**No**
Vacant:	0			**Abstentions:**	0	

2025232 APPROVAL FOR CORRECTION OF MULTIPLE PARCEL ERRORS AND TO ORDER THE REFUND OF REAL PROPERTY TAXES AND TO AUTHORIZE A CHARGE-BACK BY THE COMMISSIONER OF FINANCE – TOWN OF STANFORD

DECEMBER 8, 2025