



HOMER CENTRAL SCHOOL DISTRICT
P.O. BOX 500
Homer, New York 13077-0500

(607) 749-7241
(607) 749-2312 FAX

Business Office

MEMORANDUM

To: Board of Education Members
From: Russell Hearton, Director of Business & Finance
Re: Tax Refund
Date: August 14, 2012

I have received Certified Copy of Judgement from the Cortland County Clerk for Refund of Real Property Tax plus interest due. (copy attached) This results in a refund of 2011 school taxes for property in the name of Barry & Patricia Ryan, Tax Map #66.74-02-12-000.

YEAR	REDUCTION AMOUNT	RATE/\$1000	REFUND DUE
2011	\$ 80,000	18.18.803183	\$1,504.25
	Interest at the rate of 9% per annum for 9 mos.		<u>101.54</u>
		TOTAL	1,605.79

If you have any questions, please feel free to call my office. Thank You.

RIA

STATE OF NEW YORK
CORTLAND COUNTY

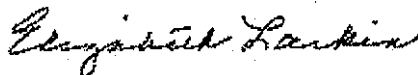
I, Elizabeth Larkin, Clerk of the Supreme and County Court of Cortland County, both being courts of Record having a common seal, DO HEREBY CERTIFY that I have compared this copy with the original

DESCRIPTION: JUDGMENT
DATE: 07/03/2012
CASE# 11-319

filed, recorded, or entered in this office and that the same is a correct transcript thereof and of the whole of said original.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said County and Courts on

Date: 07/06/2012



Elizabeth Larkin
Cortland County Clerk

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF CORTLAND

Index No: 11-319
Calendar No: 2011-0179-1
Hon. Philip Rumsey

In the Matter of Barry E. & Patricia A. Ryan,)
Husband & Wife,)
Petitioners)
V.)
David Briggs, Assessor for the Town of Homer;)
the Board of Assessment Review for the Town)
of Homer; and, the Town of Homer,)
Respondents.)

Stipulated Judgment

An Article 7 Proceeding having been brought upon the Petition of the Petitioners, named above, challenging the assessment made by the Respondent Assessor, David Briggs on behalf of Co-Respondent, the Town of Homer for the purpose of taxation upon the real property owned by the Petitioners and identified on the Land and Tax Map as:

113001 66.74-02-12.000

16 North Main Street
Homer, New York 13077,

and no Answer to the Petition having been made or filed by the Respondents, the Homer Town Board ("the Board") and the Petitioners having entered into a Stipulation of And Settlement Agreement dated *June 25th*, 2012, a true and accurate executed copy of which is attached hereto and incorporated by reference, provides for the entry of a Judgment in accordance with the terms of the Stipulation of And Settlement Agreement.

NOW, on the attached Stipulation of And Settlement Agreement dated *June 25th*, and on the joint presentment of counsel for the parties, it is



ORDERED, ADJUDGED AND DECREED, that the assessment of the Petitioner's property situated in the County of Cortland, Town of Homer, Village of Homer, and Homer Central School District and known as:

113001 66.74-02-12.000
16 North Main Street
Homer, New York 13077,

on the Land and Tax Map of Cortland County and upon the assessment rolls of the Town of Homer for the taxable year 2011 claimed by the Petitioners to be erroneous by reason of excess and over assessment is hereby corrected and reduced to the assessed value of \$210,000, as of the valuation date of July 1, 2010.

and it is further

ORDERED, ADJUDGED AND DECREED, that the Assessor for the Town of Homer and the officer or officers having custody of the assessment rolls or any tax roll or tax record card upon which the above-mentioned assessment appears, shall forthwith correct said assessment, and shall note on the margin of the assessment rolls, tax roll or record card, opposite the entries, that they have been corrected pursuant to this Judgment.

and it is further

ORDERED, ADJUDGED AND DECREED, that, if Petitioner's payment of taxes as originally assessed has already been made, the Receiver of Taxes for the Town of Homer; the Village of Homer, the Treasurer for Cortland County, and the Homer Central School District are authorized and directed to refund the amount of village, county, town and school taxes that were paid on account of the original assessments in excess of the amount of taxes based upon the reduced assessment as now Ordered and determined, together with interest at the rate of 9% per annum from the date of payment to the date of entry of this Judgment, upon proof that the taxes were paid by the Petitioners,

and it is further

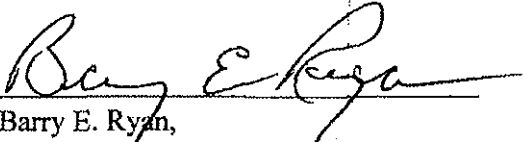
ORDERED, ADJUDGED AND DECREED, that Petitioner's property shall be assessed in accordance with the provisions of RPTL Article 727, et seq.,

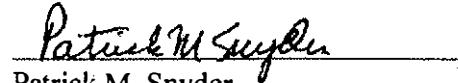
and it is further

ORDERED, ADJUDGED AND DECREED, that this Proceeding be, and is, hereby Dismissed without costs to any party.

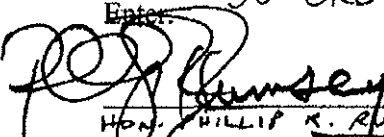
Approved for Entry:

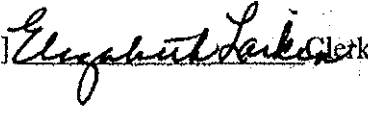
Approved for Entry:


Barry E. Ryan,
Pro Se Counsel for Petitioners


Patrick M. Snyder,
Counsel for Respondents

Enter. SO ORDERED, on July 2, 2012, at Cortland, N.Y.:


Justice, Supreme Court Cortland County
HON. PHILLIP K. RUNSEY

Judgment entered this 3rd day of July [date]  Clerk

01709



CJ-2012-01709
07/03/2012 12:17:00 PM
JUDGMENT

Elizabeth Larkin, County Clerk