



Application for Corrected Tax Roll

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners			
Mailing address of owners (<i>number and street or PO box</i>)		Location of property (<i>street address</i>)	
City, village, or post office	State	ZIP code	City, town, or village State ZIP code
Daytime contact number	Evening contact number	Tax map number of section/block/lot: Property identification (<i>see tax bill or assessment roll</i>)	
Account number (<i>as appears on tax bill</i>)		Amount of taxes currently billed	
Reasons for requesting a correction to tax roll:			

I hereby request a correction of tax levied by _____ for the year(s) _____.
(County, city, village, etc.)

Signature of applicant	Date
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Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls. If a *Directed reinstatement*, see instructions.

Date application received	Period of warrant for collection of taxes
Last day for collection of taxes without interest	Recommendation Approve application <input type="checkbox"/> Deny application <input type="checkbox"/>
Signature of official	Date

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____ : (insert number or date, if applicable)

Application approved (mark an **X** in the applicable box):

Clerical error Error in essential fact Unlawful Entry Directed reinstatement

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____ _____	
Signature of chief executive officer, or official designated by resolution	Date

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Directed reinstatement

Indicate the type of error only for an Enhanced STAR Exemption or a senior citizens exemption that is being reinstated under the *good cause* authorization of Real Property Tax Law (RPTL) sections 425(6)(a-2) or 467(8-a). In such a case, the written report of the county director or village assessor must indicate that there has been a good cause finding, and a copy of the written report must be attached to this form.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); **and**
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
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