

2024/2025 School Omitted Tax

HARRISVILLE CENTRAL

	Owner	Town	Roll Year	School	Library	Total
672.000-9999-823.360/2001	Iroquois Gas	Pitcairn	2023	7841.45	119.55	7961
200.004-1-27	New York State	Pitcairn	2023	894.29	13.63	907.92
District Total						8868.92

**ST. LAWRENCE COUNTY**



**REAL PROPERTY TAX SERVICE AGENCY**

*Courthouse Room 249, 48 Court Street*

*Canton, New York 13617-1169*

*Bruce Green, IAO*

*Director*

*VOICE (315)379-2272*

*FAX (315)229-3222*

*WEB SITE: <http://www.stlawco.org/departments/realproperty/>*

July 19, 2024

Ms. Amy Frost  
District Treasurer  
Harrisville Central School  
14371 Pirate Lane  
Harrisville NY 13648

Dear Ms. Frost  
RE: 407200 200.004-1-27

There was an omitted assessment on your 2023-2024 tax roll for a parcel in the Town of Pitcairn. The omitted assessment occurred due to the fact New York State issued a Supplemental Assessment of \$64,200. Please see attached report.

The tax amount will be added to your 2024/2025 tax roll as an omitted tax using 2023/2024 tax rate. The amount collected should be subtracted from you 2024/2025 levy prior to calculation of tax rates. The school board should approve by resolution the addition of the omitted tax, without interest, to the 2024/2025 tax roll.

If there is a question on the above, please contact myself or Patricia Fletcher, Sr Aide

Sincerely,

Bruce Green, IAO

Director

cc: Applicant

F:\COE LETTERS\OMITTEDTAXSCH

Treasurer before December 1<sup>st</sup>.

F:\COE LETTERS\SCHCORRLTR – use from Sept 1 – Oct 31

*Joycee Chakranarayan, Account Clerk, Lisa Ciccirelli, Tax Map Tech /CAD Spec.*

*Christine Currier, Coordinator of Real Property Tax Services*

*Patricia Fletcher, Senior Real Property Tax Service Aide, Lena Kanitz, Data Collector,*

*Bonnie Law, Tax Aide., Darlene Nelson, Tax Aide, Michael Pearson, Tax Map Tech/CAD Spec*

*Kai Vebber, Tax Map Technician*



407200 2

DATE 05/13/24  
PAGE 1

NEW YORK STATE BOARD OF REAL PROPERTY SERVICES  
LIST OF ESTABLISHED SUPPLEMENTAL ASSESSMENTS FOR TAXABLE STATE  
LAND PARCELS FOR THE 2023 ASSESSMENT ROLL

COUNTY OF St Lawrence  
MUNICIPAL CODE 407200  
TOWN OF Pitcairn  
LOCATION CODE 407200  
STATE  
PARCEL  
NUMBER  
2003044

St. Lawrence Cold Spring Bk SF  
SCHOOL DISTRICT 232401 Harrisville  
LOCAL ROLL IDENTIFICATION 200.004-1-27  
ACRES 73.57

ESTABLISHED  
SUPPLEMENTAL  
ASSESSMENT  
COUNTY 0  
TOWN 0  
SCHOOL 64,200

407200 1

DATE 05/13/24

NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES, STATE LAND UNIT  
W. A. HARRIMAN CAMPUS, ALBANY, NY 12227  
CERTIFICATE OF ESTABLISHED TAXABLE STATE LAND ASSESSMENTS  
FOR THE 2023 ASSESSMENT ROLL

Mr. James Snyder, Appointed Assessor  
Town of Pitscalrn,  
10 Edwards Road  
Harrisville, NY  
COUNTY OF St Lawrence  
TOWN OF Pitscalrn  
SWIS CODE:407200

ATTACHED IS A LIST OF SUPPLEMENTAL ASSESSMENTS FOR TAXABLE STATE  
LAND PARCELS ESTABLISHED BY THE STATE OFFICE OF REAL PROPERTY TAX SERVICES  
PURSUANT TO REAL PROPERTY TAX LAW, 542(4), FOR THE 2023 ASSESSMENT  
ROLL.

I HEREBY CERTIFY THAT ON 05/13/24 THE STATE OFFICE OF REAL PROPERTY TAX  
SERVICES ESTABLISHED THE ASSESSMENTS ON THE ATTACHED LIST FOR THE 2023 ASSESSMENT  
ROLL FOR THE ABOVE NAMED MUNICIPALITY. THIS CERTIFICATION IS TO BE ATTACHED TO OR  
FILED WITH THE 2023 ASSESSMENT ROLL.

NOTE: QUESTIONS CONCERNING THESE ASSESSMENTS SHOULD BE DIRECTED TO STATE  
OFFICE OF REAL PROPERTY TAX SERVICES  
LAND STAFF AT (518)457-7724.

TAX BILL FOR TAXABLE STATE LAND PROPERTIES SHOULD BE SENT DIRECTLY  
TO THE CHIEF FISCAL OFFICER OF THE COUNTY ( USUALLY THE COUNTY  
TREASURER ). TAX BILLS SHOULD NOT BE SENT TO ANY STATE AGENCY IN  
ALBANY.

COPY TO : Mr. Bruce Green , County Director  
St Lawrence County Courthouse Room 249  
48 Court Street  
Canton, NY



**ST. LAWRENCE COUNTY**



**REAL PROPERTY TAX SERVICE AGENCY**

*Courthouse Room 249, 48 Court Street*

*Canton, New York 13617-1169*

*Bruce Green, IAO*

*Director*

*VOICE (315)379-2272*

*FAX (315)229-3222*

*WEB SITE: <http://www.stlawco.org/departments/realproperty/>*

September 7, 2023

Ms. Amy Frost  
District Treasurer  
Harrisville Central School  
14371 Pirate Lane  
Harrisville NY 13648

Dear Ms. Frost  
RE: 672.000-9999-823.360/2001

There was an omitted assessment on your 2023-2024 tax roll for a parcel in the Town of Pitcairn. The omitted assessment is due to the fact the State Utility Advisory Appraisal Value was not keyed on the 2023 roll. Please see attached report and RP 553 signed 8/2/2023.

The tax amount will be added to your 2024/2025 tax roll as an omitted tax using 2023/2024 tax rate. The amount collected should be subtracted from your 2024/2025 levy prior to calculation of tax rates. The school board should approve by resolution the addition of the omitted tax, without interest, to the 2024/2025 tax roll.

If there is a question on the above, please contact myself or Patricia Fletcher, Sr Aide

Sincerely,

Bruce Green, IAO  
Director

cc: Applicant

F:\COE LETTERS\OMITTEDTAXSCH

Treasurer before December 1<sup>st</sup>.

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Kai Vebber, Tax Map Technician*

**OMITTED TAX  
REAL PROPERTY TAX SERVICE REPORT**

Tax Roll on which omitted tax is to be placed: 2024-2025 Harrisville Central School

TOWN/VILLAGE: Pitcairn  
 SCHOOL: Harrisville  
 TAX MAP NUMBER: 672.000-9999823.360/2001  
 OWNER NAME: Iroquois Gas Trans System  
 OWNER ADDRESS: Company Code 823360  
 1 Corporate Drive Suite 606  
 Shelton CT 06484

**ORIGIN OF ERROR**

- |                                   |                                     |
|-----------------------------------|-------------------------------------|
| <input type="checkbox"/> ASSESSOR | <input type="checkbox"/> TREASURER  |
| <input type="checkbox"/> RPTSA    | <input type="checkbox"/> SCHOOL     |
| <input type="checkbox"/> VILLAGE  | <input type="checkbox"/> TOWN CLERK |

EXPLANATION: Utility Appraisal Value was not keyed on 2023 roll  
 See BAR Order 8/2/2023  
 562,929 difference in value

JURISDICTION	TAXABLE VALUE	RATE	Amount
Harrisville Central	562929.00	13.929732	7841.45
Library	562929.00	0.212378	119.55
<b>TOTAL</b>			<b>\$7,961.00</b>

DATE: 9/11/2023      SIGNED: *Dave Green*



Make Check, Drafts or Money Order Payable To:

EMILY WOODARD, TAX COLLECTOR  
HARRISVILLE CSD  
14371 PIRATE LANE  
HARRISVILLE, NY 13648  
PH:315-543-2707

**2023-2024 SCHOOL TAX BILL**  
**HARRISVILLE CENTRAL SCHOOL**

BILL NO. 003800	SEQUENCE NO.	PAGE NO.	ROLL SECT. 6
FISCAL YEAR 07/01/2023 - 06/30/2024		WARRANT DATED 09/01/2023	BANK CODE 9999971
ESTIMATED STATE AID SCHOOL 6,678,355		COUNTY 0	SEE REVERSE SIDE FOR <b>MORE INFORMATION</b>

**IN PERSON COLLECTION**  
PAYMENT BY MAIL ONLY  
CHECK OR MONEY ORDER

Iroquois Gas Trans System  
Attn: Company Code 823360  
1 Corporate Dr Ste 606  
Shelton, CT 06484

**FOR YOUR INFORMATION**

FOR NOV PAYMENT: NOV 1-NOV 30 SCHOOL TAXES ARE COLLECTED BY THE COUNTY TREASURER, 48 COURT ST, CANTON, NY 13617 PH. 315-379-2234 WITH 3% ADDED ON DEC 1 ALL UNPAID 2023 SCHOOL TAXES WILL BE RELIEVED ON YOUR 2024 TOWN/COUNTY TAX BILL WITH AN ADDITIONAL 7% ADDED VETERANS EXEMPTIONS DO NOT APPLY FOR SCHOOL TAXES CHOOSING TO MAKE INSTALLMENTS WARRANTS PAYING A NON REFUNDABLE 1% SURCHARGE IN ORDER TO TAKE ADVANTAGE OF INSTALLMENTS YOU MUST MAKE THE 1ST INSTALLMENT BY 10/02/2023. 1% PENALTY (PER MONTH) CHARGED ON UNPAID INSTALLMENTS.  
Your assessor is: JAMES SNYDER phone:(315)-543-2111

STAR exemptions apply ONLY to school taxes. You may be eligible for an exemption on a future tax bill. For information call your assessor.

Exemption / Purpose	Value	Full Value Estimate	Exemption / Purpose	Value	Full Value Estimate

PROPERTY DESCRIPTION AND LOCATION	PROPERTY ASSESSMENTS
<p><b>TAX MAP NO.</b> 407200</p> <p><b>LOCATION</b> Gas Transmission</p> <p><b>DIMENSIONS</b> FR. 0.00 D: 0.00 A: 0.00</p> <p><b>SCHOOL DIST.</b> Harrisville</p> <p><b>PROPERTY CLASS</b> 883</p>	<p>The assessor estimated the full market market value of this property as of 07/01/2022 was \$ 9800966</p> <p>The uniform percentage of value used to establish assessments in your municipality was 100.00% The total assessment value of the property is: \$ 9800966</p> <p>Star Savings: \$ 0.00</p> <p>* Note: This year's STAR exemption benefit cannot exceed last year's benefit</p>

LEVY DESCRIPTION	TOTAL TAX LEVY	PERCENT OF CHANGE FROM PRIOR YEAR	TAXABLE VALUE ADJUSTED BY EXEMPTIONS	TAX RATE PER \$1000	TAX AMOUNT
Harrisville Central	4,263,308	4.0	<del>9,800,966.00</del>	13.928732	136,524.83
Library Tax	65,000	0.0	<del>9,800,966.00</del>	0.212378	2,081.51
			10,363,895	↓	
			562,929		

LATE PAYMENT - PENALTY SCHEDULE ON TOTAL TAX DUE			TOTAL TAX
<b>If Paid By</b>	<b>Penalty/Interest</b>	<b>Total Due</b>	<b>\$ 138,606.34</b>
10/02/2023	0.00	138606.34	<b>Due By: 10/02/2023</b>
10/31/2023	2772.13	141378.47	
11/30/2023	4158.19	142764.53	

**DETACH AND RETURN THE APPROPRIATE STUB WITH YOUR PAYMENT**

**Bill No. 003800**

**TO PAY IN FULL: Full Payment Option - Cut Here And Return**

Tax Map No. 407200 672.000-9999-823 360/2001  
Location Gas Transmission  
Iroquois Gas Trans System  
Attn: Company Code 823360  
1 Corporate Dr Ste 606  
Shelton, CT 06484

**Make Payable and Mail Entire Payment To:**  
EMILY WOODARD, TAX COLLECTOR  
HARRISVILLE CSD  
14371 PIRATE LANE  
HARRISVILLE, NY 13648

Check here if receipt required

**\*407200672.000-9999-823.**

<b>DUE BY</b> 10/02/2023	<b>AMOUNT</b> \$ 138,606.34
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**3rd Installment - Cut Here And Return**

Tax Map No. 407200 672.000-9999-823 360/2001  
Location Gas Transmission  
Iroquois Gas Trans System  
Attn: Company Code 823360  
1 Corporate Dr Ste 606  
Shelton, CT 06484

**Make Payable and Mail 3rd Installment To:**  
St Lawrence County Treasurer  
48 Court Street  
Canton NY 13617

Check here if receipt required

**\*407200672.000-9999-823.**

<b>DUE BY</b> 11/30/2023	<b>AMOUNT</b> \$ 46,202.11
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**2nd Installment - Cut Here And Return**

Tax Map No. 407200 672.000-9999-823 360/2001  
Location Gas Transmission  
Iroquois Gas Trans System  
Attn: Company Code 823360  
1 Corporate Dr Ste 606  
Shelton, CT 06484

**Make Payable and Mail 2nd Installment To:**  
EMILY WOODARD, TAX COLLECTOR  
HARRISVILLE CSD  
14371 PIRATE LANE  
HARRISVILLE, NY 13648

Check here if receipt required

**\*407200672.000-9999-823.**

<b>DUE BY</b> 10/31/2023	<b>AMOUNT</b> \$ 46,202.11
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**1st Installment - Cut Here And Return**

Tax Map No. 407200 672.000-9999-823 360/2001  
Location Gas Transmission  
Iroquois Gas Trans System  
Attn: Company Code 823360  
1 Corporate Dr Ste 606  
Shelton, CT 06484

**Make Payable and Mail 1st Installment To:**  
EMILY WOODARD, TAX COLLECTOR  
HARRISVILLE CSD  
14371 PIRATE LANE  
HARRISVILLE, NY 13648

Check here if receipt required

**\*407200672.000-9999-823.**

<b>DUE BY</b> 10/02/2023	<b>AMOUNT</b> \$ 47,588.18
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TAX MAP PARCEL NUMBER  
 CURRENT OWNERS NAME  
 CURRENT OWNERS ADDRESS  
 PROPERTY LOCATION & CLASS ASSESSMENT  
 SCHOOL DISTRICT  
 PARCEL SIZE/GRID COORD TOTAL LAND  
 EXEMPTION CODE-----COUNTY---  
 TAX DESCRIPTION TAXABLE VALUE  
 SPECIAL DISTRICTS  
 COUNTY TAXABLE VALUE  
 TOWN TAXABLE VALUE  
 SCHOOL TAXABLE VALUE  
 FD033 Pitcairn Fire Prot 103,423 TO M  
 672.000-9999-631.900/1881  
 Verizon New York Inc  
 Attn: Company Code 631900  
 PO Box 152206  
 Irving, TX 75015-2206  
 836 Telecom. eq. 232401  
 Harrisville 0  
 888888 103,423  
 App Factor 92.0% HCS  
 Poles, Wires, Cables  
 BANK9999997  
 FULL MARKET VALUE 103,423  
 672.000-9999-631.900/1882\*\*\*  
 6-38-9.2

\*\*\*\*\*  
 672.000-9999-631.900/1882  
 Verizon New York Inc  
 Attn: Company Code 631900  
 PO Box 152206  
 Irving, TX 75015-2206  
 Outside Plant  
 836 Telecom. eq. 402601  
 Clifton-Fine 0  
 888888 6,013  
 App Factor 5% Cf Sch  
 Poles, Wires, Cables  
 BANK9999997  
 FULL MARKET VALUE 6,013  
 672.000-9999-631.900/1883\*\*\*  
 6-38-9.3

\*\*\*\*\*  
 672.000-9999-631.900/1883  
 Verizon New York Inc  
 & Duff & Phelps  
 PO Box 2749  
 Addison, TX 75001  
 Outside Plant  
 836 Telecom. eq. 404001  
 Gouverneur 0  
 888888 2,542  
 App Factor 2% GCS  
 Poles, Wires, Cables  
 BANK9999997  
 FULL MARKET VALUE 2,542  
 672.000-9999-823.360/2001\*\*\*  
 6-38-9.3

\*\*\*\*\*  
 672.000-9999-823.360/2001  
 Iroquois Gas Trans System  
 Attn: Company Code 823360  
 1 Corporate Dr Ste 606  
 Shelton, CT 06484  
 Gas Transmission  
 883 Gas Trans Impr 232401  
 Harrisville 0  
 888888 9800,966  
 App Factor 1.0 Hr Sch  
 29357' New Gas Trans Line  
 BANK9999971  
 FULL MARKET VALUE 9800,966  
 672.000-9999-990.200/1881\*\*\*  
 6-38-9.1

\*\*\*\*\*  
 672.000-9999-990.200/1881  
 Time Warner - North Region  
 Company Code 950650  
 7910 Crescent Executive Dr  
 PO Box 7467  
 Charlotte, NC 28217  
 Outside Plant  
 835 Cable tv 232401  
 Harrisville 0  
 888888 44,000  
 App Factor 1.0 Hr Sch  
 BANK9999982  
 FULL MARKET VALUE 44,000  
 672.000-9999-990.200/1881\*\*\*  
 6-38-9.1

\*\*\*\*\*  
 672.000-9999-990.200/1881  
 Time Warner - North Region  
 Company Code 950650  
 7910 Crescent Executive Dr  
 PO Box 7467  
 Charlotte, NC 28217  
 Outside Plant  
 835 Cable tv 232401  
 Harrisville 0  
 888888 44,000  
 App Factor 1.0 Hr Sch  
 BANK9999982  
 FULL MARKET VALUE 44,000  
 672.000-9999-990.200/1881\*\*\*  
 6-38-9.1



To be completed by **CHAIRMAN OF BOARD OF ASSESSMENT REVIEW:**

Final assessment (to be included on verified statement of changes) .....\$ 10,303,895

REMARKS:

\_\_\_\_\_  
Date 8/2/23

\_\_\_\_\_  
Signature of Chairman of Board of Assessment Review John D. Johnson

**Real Property Tax Law, Section 550(2):**

A "clerk error" means:

- (a) an entry of assessed value on the assessment roll which differs from the entry for the same parcel on the property record card, field book or other final work product of the assessor, or the final verified statement of the board of assessment review due to an error in transcription;
- (b) a mathematical error in the computation of a partial exemption;
- (c) an incorrect entry due to failure of the assessor to act on a partial exemption;
- (d) [not applicable to final assessment rolls];
- (e) an incorrect entry due to a mistake in the determination or transcription of a special assessment or other charge based on units of service provided by a special district;
- (f) a duplicate entry of the description or assessed valuation, or both, of an entire single parcel;
- (g) an entry on an assessment roll which is incorrect by reason of an arithmetical mistake by the assessor appearing on the property record card, field book or other final work product of the assessor; or
- (h), (i) [not applicable to final assessment rolls].

**Real Property Tax Law, Section 550(3):**

An "error in essential fact" means:

- (a) the assessment of an improvement destroyed or removed prior to taxable status date;
- (b) the assessment of an improvement not in existence or present on a different parcel;
- (c) an incorrect entry of acreage which was considered by the assessor in valuing the parcel and which resulted in an incorrect assessed valuation, where such acreage is shown to be incorrect on a survey submitted by the applicant;
- (d) the omission of the value of an improvement present on real property prior to taxable status date;
- (e) an incorrect entry of a partial exemption for a parcel which is not eligible for such exemption; or
- (f) misclassification of a parcel in an approved assessing unit which is exclusively used for either residential or non-residential purposes.

**Real Property Tax Law, Section 550(7):**

An "unlawful entry" means:

- (a) an assessment of wholly exempt property on the taxable portion of the assessment roll;
- (b) an assessment of real property located entirely outside the boundaries of the assessing unit, the school district, or the special district in which the real property is designated as being located;
- (c) an entry made by a person or body without the authority to make such entry;
- (d) an assessment of taxable state land which exceeds the assessment as approved by the Office of Real Property Tax Services; or
- (e) an assessment of special franchise property which exceeds the final assessment as made by the Office of Real Property Tax Services or the full value of that special franchise as determined by the Office of Real Property Tax Services adjusted by the final state equalization rate established by the State Board for the assessment roll upon which that value appears.

Roll Year 2023

New York State Office of Real Property Tax Services

Run Date: January 18, 2023

Valuation Date 07/01/2022  
Taxable Status 03/01/2023

Utility Advisory Appraisal Report

Parcel SBL

Description

Property Class    Company Location    School District    Appportionment Factor    \*Improvement Value

823360 - Iroquois Gas Trans System

407200: Town of Pitcairn

672.000-9999-823.360/2001	29357' New Gas Trans Line	883	888888	232401	100.00	10,363,895
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Company Total for SWIS 407200						10,363,895
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\* Note: This value is for improvements only. The value contains no value for land.  
The assessor should add a land value as appropriate.