

A RESOLUTION AMENDING RESOLUTION NO. 23
ADOPTED BY THE BOARD OF ESTIMATE &
CONTRACT ON MARCH 28, 2023, REGARDING TAX
REVIEW SETTLEMENT FOR 22 WEST FIRST STREET

RESOLVED, that a resolution adopted by the Board of Estimate on March 28, 2023, regarding Tax Review Settlement for 22 West First Street, be and the same is hereby amended as follows:

WHEREAS, proceedings for the review of final tax assessments have been brought against the City of Mount Vernon for the reduction of the final assessed valuations as hereinafter set forth;

WHEREAS, the Mount Vernon City Charter, section 152, provides that the Corporation Counsel shall, whenever he considers that the interests of the City will be subserved thereby, enter into a written agreement subject to the approval of the Board of Estimate and Contract to compromise and settle any claim against the City; and

WHEREAS, upon the recommendation of the Corporation Counsel, this Board of Estimate and Contract deems it in the best interests of the City to settle said proceedings as hereinafter provided; NOW, THEREFORE, be it

RESOLVED, that the settlements of tax review proceedings for the reduction of tax assessments brought in the Supreme Court, Westchester County, by the hereinafter named petitioner against the Commissioner of Assessment and the Board of Assessment Review, which proceedings are filed under the Westchester County Clerk's Index Numbers as indicated, are hereby authorized and directed, and the following assessed valuations of the said properties for the respective years hereinafter set forth are hereby allowed, together with refunds of excess taxes paid hereinafter provided:

INDEX NOS.: 59058/20, 60912/21/22 **PREMISES:** 22 West First Street
PETITIONER: 22 WEST FIRST STREET

Map No. 165.70 – Block: 3086 - Lot: 4

Assessment Year	Tax Year	Prior Total Assessment	Adjusted Total Assessment	Reduction	Tax to be Refunded by City
2020	2021	128,770	49,900	78,870.00	33,651.46
2021	2022	128,770	53,870	74,900.00	<u>33,003.94</u>
					66,655.40

TOTAL: \$66,655.40

PREMISES: South Fifth Avenue

Map No. 165.70 – Block: 3086 - Lot: 6

Assessment Year	Tax Year	Prior Total Assessment	Adjusted Total Assessment	Reduction	Tax to be Refunded by City
2020	2021	9,780	3,780	6,000.00	2,560.02
2021	2022	9,780	4,090	5,690.00	<u>2,507.24</u>
					5,067.26

TOTAL: \$5,607.26

PREMISES: South Fifth Avenue

Map No. 165.70 – Block: 3086 - Lot: 7

Assessment Year	Tax Year	Prior Total Assessment	Adjusted Total Assessment	Reduction	Tax to be Refunded by City
2020	2021	8,150	3,200	4,950.00	2,112.02
2021	2022	8,150	3,410	4,740.00	<u>2,088.63</u>
TOTAL: \$4,200.65					4,200.65

PREMISES: 22 South Fifth Avenue

Map No. 165.70 – Block: 3086 - Lot: 8

Assessment Year	Tax Year	Prior Total Assessment	Adjusted Total Assessment	Reduction	Tax to be Refunded by City
2020	2021	4,890	1,900	2,990.00	1,275.74
2021	2022	4,890	2,080	2,810.00	<u>1,238.20</u>
TOTAL: \$2,513.94					2,513.94

PREMISES: South Sixth Avenue

Map No. 165.70 – Block: 3086 - Lot: 37

Assessment Year	Tax Year	Prior Total Assessment	Adjusted Total Assessment	Reduction	Tax to be Refunded by City
2020	2021	11,440	4,400	7,040.00	3,003.76
2021	2022	11,440	4,750	6,690.00	<u>2,934.66</u>
					5,938.42

TOTAL: [~~\$5,038.42~~] \$5,938.42

TOTAL REFUND: [~~\$84,913.67~~] \$84,375.67 without costs and with interest, which interest shall be waived by petitioner if the refunds are paid within 90 days of the service of the judgment with notice of entry. Amount of refund based upon calculation and the assumptions that all taxes have been paid at the prior total assessment and all refunds will be paid within 90 days of service of the judgment with notice of entry. The amount to be actually refunded is subject to audit and approval of the Comptroller; and be it further

RESOLVED, that in each said case, the Commissioner of Assessment is hereby authorized, upon receipt of a certified copy of the proper judgment made by a Justice of the Supreme Court of the County of Westchester, and entered in the office of the Clerk of the County of Westchester, to correct the respective assessment roll or rolls in relation to

the said respective properties of the abovementioned property owner to reflect the respective reduced assessments as hereinabove set forth and provided in said judgment; and be it further

RESOLVED, that in any of the said cases, upon receipt by the Corporation Counsel of the certified copy of the respective appropriate judgment or order signed by a Justice of the Supreme Court of said County, in said respective proceedings, directing the correction of the assessment or assessments involved on the roll or rolls for the designated year or years, and directing a refund the excessive taxes paid as stated above, and settling and discontinuing such proceeding, with prejudice, which said papers shall be satisfactory to the Corporation Counsel and upon receipt by the Comptroller is hereby authorized and directed to audit and allow and to draw a draft or drafts to the order of the said respective taxpayers or their attorneys who have paid said tax or taxes and are entitled to such refunds of the City taxes, without costs with interest which interest shall be waived by the petitioner if refunds as paid within 90 days of service of the judgment with notice of entry, and be it further

RESOLVED, that this Resolution shall take effect immediately.

New matter underlined
Deleted matter in brackets []

APPROVED AS TO FORM:

**ADOPTED BY
BOARD OF ESTIMATE
AND CONTRACT**

OF COUNSEL

APPROVED:

**OFFICE OF THE CORPORATION COUNSEL
Dept. LAW**

Clerk