

OFFICE OF THE ESSEX COUNTY TREASURER

Michael G. Diskin, Treasurer
Lisa Decker, Deputy-Taxes
Jane C. Haskins, Deputy - Finance

Essex County Government Center
7551 Court Street P.O. Box 217
Elizabethtown, NY 12932

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August 13, 2013

Joseph R. Brennan, Esq.
Brennan & White, LLP,
Attorneys for Petitioners
163 Haviland Road
Queensbury, NY 12804-8702

RE: Lewis Family Farm, Inc.
Salim B. Lewis and Barbara A. Lewis

Dear Mr. Brennan:

As per Court Order-Stipulation and Order of Settlement-Index Nos. 437-11, 443-12, assessed values for the 2011 and 2012 assessment years have been reduced on property located in the Town of Essex, assessed to the owners referenced above, identified by account numbers 605J100809 and 605J102013.

Enclosed, please find our spreadsheets showing the corrected tax amounts due for the tax years 2012 and 2013. The amounts shown as due are for Town & County taxes and also include the 2011/2012 and 2012/2013 School Taxes for Willsboro Central School District which were relieved.

The summary of taxes due is as follows:

Lewis Family Farm-Acct#605J100809

2012 Tax: \$ 17,851.12
2013 Tax: \$ 19,139.92

Totals: \$ 36,991.04

Salim B. & Barbara A. Lewis-Acct#605J102013

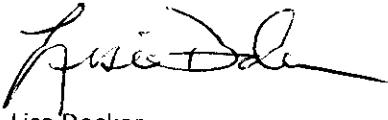
2012 Tax: \$ 2,050.23
2013 Tax: \$ 2,088.96

Totals: \$ 4,139.19

The taxes due are payable to the Essex County Treasurer, P.O. Box 217, Elizabethtown, NY 12932.

Please contact our office if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'Lisa Decker', with a long horizontal flourish extending to the right.

Lisa Decker,
Deputy Treasurer-Taxes

enc.

Name Lewis Family Farm, Inc.
Town Essex
Tax Map # 152600 49.3-2-27.000
Account # 605J100809
Tax Year 2012
Reason Per Court Order Stipulation and Order of Settlement-Index Nos. 437-11, 443-12
the 2011 assessment has been reduced from \$4,811,112 to \$2,158,100

<u>Ordered A.V.</u>	<u>Ag.Ex. Bldg.</u>	<u>Agric. Exempt</u>	<u>Taxable Value</u>
\$2,158,100.00	-\$734,747.00	-\$536,678.00	\$886,675.00

	Tax Rate	Roll Assessment	Corrected Assessment	Tax Value Per Roll	Tax Value Per Correction	Adjustment
County Tax	2.190875%	\$2,693,401.00	\$886,675.00	\$5,900.90	\$1,942.59	-\$3,958.31
Town General	2.640027%	\$2,693,401.00	\$886,675.00	\$7,110.65	\$2,340.85	-\$4,769.80
Highway 2 3 4	1.764043%	\$2,693,401.00	\$886,675.00	\$4,751.28	\$1,564.13	-\$3,187.15
School Relevy	1.000000%			\$31,614.82	\$9,443.50	-\$22,171.32
FD262 Fire Dist 2	1.053786%	\$4,811,112.00	\$2,158,100.00	\$5,069.88	\$2,274.18	-\$2,795.70
LT262 Wh'burg Light	0.132465%	\$4,811,112.00	\$2,158,100.00	\$637.30	\$285.87	-\$351.43
				\$55,084.83	\$17,851.12	-\$37,233.71
Penalty	5.000000%			\$2,754.24	\$0.00	-\$2,754.24
				\$57,839.07	\$17,851.12	-\$39,987.95
Int. through: 12/31/2012	11.000000%			\$6,362.30	\$0.00	-\$6,362.30
				\$64,201.37	\$17,851.12	-\$46,350.25
Int. through: 08/13	8.000000%			\$5,136.11	\$0.00	-\$5,136.11
Admin Fee				\$150.00	\$0.00	-\$150.00
Total Due: 8/31/2013				\$69,487.48	\$17,851.12	-\$51,636.36

2011/2012 School Tax		Original Amount	Corrected Amount	Adjustment
School tax	10.650469%	\$28,685.98	\$9,443.50	-\$19,242.48
Interest	3.000000%	\$860.58	\$0.00	-\$860.58
		\$29,546.56	\$9,443.50	-\$20,103.06
Relevy Penalty	7.000000%	\$2,068.26	\$0.00	-\$2,068.26
		\$31,614.82	\$9,443.50	-\$22,171.32

2012 Tax Amount Due: \$17,851.12

Please Remit To:

Essex County Treasurer

P.O. Box 217

Elizabethtown, NY 12932

Name Lewis Family Farm, Inc.
Town Essex
Tax Map # 152600 49.3-2-27.000
Account # 605J100809
Tax Year 2013
Reason Per Court Order-Stipulation and Order of Settlement-Index Nos. 437-11, 443-12

the 2012 assessment has been reduced from \$4,003,300 to \$2,341,690.00

<u>Ordered A.V.</u>	<u>Ag.Ex. Bldg.</u>	<u>Agric. Exempt</u>	<u>Taxable Value</u>
\$2,341,690.00	-\$924,815.00	-\$481,025.00	\$935,850.00

	Tax Rate	Roll Assessment	Corrected Assessment	Tax Value Per Roll	Tax Value Per Correction	Adjustment
County Tax	2.451258%	\$1,863,721.00	\$935,850.00	\$4,568.46	\$2,294.01	-\$2,274.45
Town General	2.708438%	\$1,863,721.00	\$935,850.00	\$5,047.77	\$2,534.69	-\$2,513.08
Highway 2 3 4	1.809971%	\$1,863,721.00	\$935,850.00	\$3,373.28	\$1,693.86	-\$1,679.42
School Relevy	1.000000%			\$21,841.88	\$9,951.63	-\$11,890.25
FD262 Fire Dist 2	0.990988%	\$4,003,300.00	\$2,341,690.00	\$3,967.22	\$2,320.59	-\$1,646.63
LT262 Wh'burg Light	0.147388%	\$4,003,300.00	\$2,341,690.00	<u>\$590.04</u>	<u>\$345.14</u>	<u>-\$244.90</u>
				\$39,388.65	\$19,139.92	-\$20,248.73
Penalty	5.000000%			<u>\$1,969.43</u>	<u>\$0.00</u>	<u>-\$1,969.43</u>
				\$41,358.08	\$19,139.92	-\$22,218.16
Int. through: 08/13	7.000000%			<u>\$2,895.07</u>	<u>\$0.00</u>	<u>-\$2,895.07</u>
Total due: 8/31/2013				\$44,253.15	\$19,139.92	-\$25,113.23

2012/2013 School Tax		Original Amount	Corrected Amount	Adjustment
School tax	10.633789%	\$19,818.42	\$9,951.63	-\$9,866.79
Interest	3.000000%	\$594.55	\$0.00	-\$594.55
		\$20,412.97	\$9,951.63	-\$10,461.34
Relevy Penalty	7.000000%	\$1,428.91	\$0.00	-\$1,428.91
		\$21,841.88	\$9,951.63	-\$11,890.25

2013 Tax Amount Due: \$19,139.92

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Elizabethtown, NY 12932

Name Salim B. Lewis
Town Essex
Tax Map # 152600 49.3-2-24.000
Account # 605J102013
Tax Year 2012
Reason Per Court Order-Stipulation and Order of Settlement-Index No. 437-11, 443-12
the 2011 assessment has been reduced from \$412,900 to \$129,500

		Tax Rate	Roll Assessment	Corrected Assessment	Tax Value Per Roll	Tax Value Per Correction	Adjustment
County Tax		2.190875%	\$412,900.00	\$129,500.00	\$904.61	\$283.72	-\$620.89
Town General		2.640027%	\$412,900.00	\$129,500.00	\$1,090.07	\$341.88	-\$748.19
Highway 2 3 4		1.764043%	\$412,900.00	\$129,500.00	\$728.37	\$228.44	-\$499.93
School Relevy		1.000000%			\$4,494.43	\$1,059.72	-\$3,434.71
FD262 Fire Dist 2		1.053786%	\$412,900.00	\$129,500.00	<u>\$435.11</u>	<u>\$136.47</u>	<u>-\$298.64</u>
					\$7,652.59	\$2,050.23	-\$5,602.36
Penalty		5.000000%			<u>\$382.63</u>	<u>\$0.00</u>	<u>-\$382.63</u>
					\$8,035.22	\$2,050.23	-\$5,984.99
Int. through:	12/31/2012	11.000000%			<u>\$883.87</u>	<u>\$0.00</u>	<u>-\$883.87</u>
					\$8,919.09	\$2,050.23	-\$6,868.86
Int. through:	08/13	8.000000%			\$713.53	\$0.00	-\$713.53
Admin Fee					<u>\$150.00</u>	<u>\$0.00</u>	<u>-\$150.00</u>
Total Due:	8/31/2013				\$9,782.62	\$2,050.23	-\$7,732.39

2011/2012 School Tax

	<u>Original</u>	<u>Corrected</u>
Taxable Value	\$382,900.00	\$99,500.00

		Original Amount	Corrected Amount	Adjustment
School tax	10.650469%	\$4,078.06	\$1,059.72	-\$3,018.34
Interest	3.000000%	\$122.34	\$0.00	-\$122.34
		\$4,200.40	\$1,059.72	-\$3,140.68
Relevy Penalty	7.000000%	\$294.03	\$0.00	-\$294.03
		\$4,494.43	\$1,059.72	-\$3,434.71

2012 Tax Amount Due: \$2,050.23

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Name Salim B. Lewis
Town Essex
Tax Map # 152600 49.3-2-24.000
Account # 605J102013
Tax Year 2013
Reason Per Court Order-Stipulation and Order of Settlement-Index Nos. 437-11, 443-12
the 2012 assessment has been reduced from \$413,100 to \$129,500

	Tax Rate	Roll Assessment	Corrected Assessment	Tax Value Per Roll	Tax Value Per Correction	Adjustment
County Tax	2.451258%	\$413,100.00	\$129,500.00	\$1,012.61	\$317.44	-\$695.17
Town General	2.708438%	\$413,100.00	\$129,500.00	\$1,118.86	\$350.74	-\$768.12
Highway 2 3 4	1.809971%	\$413,100.00	\$129,500.00	\$747.70	\$234.39	-\$513.31
School Relevy	1.000000%			\$4,482.04	\$1,058.06	-\$3,423.98
FD262 Fire Dist 2	0.990988%	\$413,100.00	\$129,500.00	<u>\$409.38</u>	<u>\$128.33</u>	<u>-\$281.05</u>
				\$7,770.59	\$2,088.96	-\$5,681.63
Penalty	5.000000%			<u>\$388.53</u>	<u>\$0.00</u>	<u>-\$388.53</u>
				\$8,159.12	\$2,088.96	-\$6,070.16
Int. through: 08/13	7.000000%			<u>\$571.14</u>	<u>\$0.00</u>	<u>-\$571.14</u>
Total Due: 8/31/2013				\$8,730.26	\$2,088.96	-\$6,641.30

2012/2013 School Tax

	<u>Original</u>	<u>Corrected</u>
Taxable Value	\$382,443.00	\$99,500.00

		Original Amount	Corrected Amount	Adjustment
School tax	10.633789%	\$4,066.82	\$1,058.06	-\$3,008.76
Interest	3.000000%	\$122.00	\$0.00	-\$122.00
		<u>\$4,188.82</u>	<u>\$1,058.06</u>	<u>-\$3,130.76</u>
Relevy Penalty	7.000000%	\$293.22	\$0.00	-\$293.22
		<u>\$4,482.04</u>	<u>\$1,058.06</u>	<u>-\$3,423.98</u>

2013 Tax Amount Due: \$2,088.96

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