

16a

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

In the Matter of

ORDER

17K PROPERTY GROUP, LLC

Petitioner,

Index Numbers

-against-

2009-7640  
2010-7150  
2011-6588  
2012- \_\_\_\_\_

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

Respondent.

Petitioner, having commenced tax assessment review proceedings against respondents pursuant to Article 7 of the Real Property Tax Law relating to TOWN OF NEWBURGH tax map parcel set forth below and the parties having executed a Stipulation of Settlement providing for the voluntary settlement and discontinuance of these proceedings;

NOW, THEREFORE, based upon the terms of the Stipulation of Settlement, it is

ORDERED, that the said proceedings be and the same hereby are discontinued with prejudice, on the merits; and it is further

ORDERED, that for assessment years 2009 through 2012, respondents' assessments of petitioner's parcel of real property identified as tax map parcel 89-1-28 (Route 17K) are hereby corrected and reduced as follows:

<u>Assessment Year</u>	<u>Original Assessment</u>	<u>Reduced Assessment</u>	<u>Assessment Difference</u>
2009	\$1,740,000	\$1,300,000	\$440,000
2010	\$1,740,000	\$1,300,000	\$440,000
2011	\$1,740,000	\$1,300,000	\$440,000
2012	\$1,740,000	\$1,300,000	\$440,000

and the Assessor of the TOWN OF NEWBURGH is hereby directed to reduce said parcel's assessments accordingly; and it is further

ORDERED, that these revised and corrected assessments shall be administered in accordance with Section 726 of the Real Property Tax Law and in accordance with paragraph "3" of the Stipulation of Settlement annexed hereto; and it is further

ORDERED, that if any cash refunds are due to petitioner, said refund checks due to petitioner as a result of this Order shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the refund has been calculated.

Dated:

At: , New York

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Justice of the Supreme Court

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

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In the Matter of

17K PROPERTY GROUP, LLC

Petitioner,

-against-

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

---

Respondent.

STIPULATION  
OF  
SETTLEMENT

Index Numbers

2009-7640  
2010-7150  
2011-6588  
2012-\_\_\_\_\_

This matter having been commenced by Notice of Petition and Petition for Review of Tax Assessment for Assessment Years 2009 through 2012 and the parties having reached a stipulation in settlement of these proceedings;

NOW, THEREFORE, it is hereby stipulated and agreed by and between the parties hereto and their respective attorneys that these proceedings be and hereby are settled upon the following terms and conditions:

1. The proceedings pursuant to Article 7 of the Real Property Tax Law by petitioner against respondents and currently pending in this Court, namely those relating to TOWN OF NEWBURGH tax map parcel 89-1-28 (Route 17K) set forth below are hereby discontinued with prejudice, on the merits.
2. The parties stipulate and agree to the entry of an Order reducing the tax assessments for the referenced parcel as follows:

<u>Assessment</u> <u>Year</u>	<u>Original</u> <u>Assessment</u>	<u>Reduced Assessment</u>	<u>Assessment</u> <u>Difference</u>
2009	\$1,740,000	\$1,300,000	\$440,000
2010	\$1,740,000	\$1,300,000	\$440,000
2011	\$1,740,000	\$1,300,000	\$440,000
2012	\$1,740,000	\$1,300,000	\$440,000

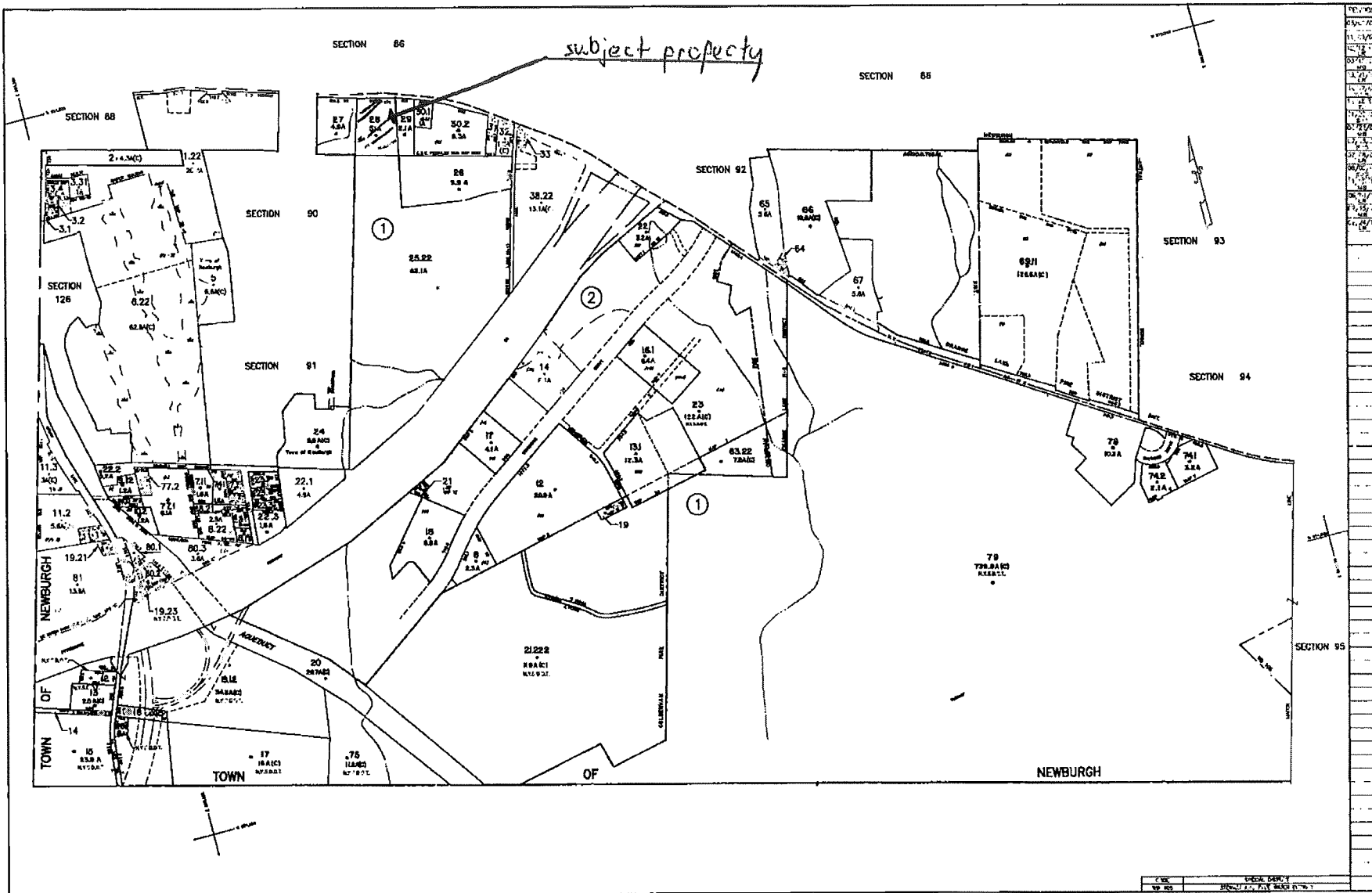
3. These revised and corrected assessments shall be administered in accordance with the provisions of Section 726 of the Real Property Tax Law provided that any refunds due to petitioner shall be without interest so long as payment is made within forty-five (45) days of service by mail of a copy of this Stipulation of Settlement and accompanying Order with Notice of Entry and no refund shall be made of any interest paid by Petitioner.

4. If any cash refunds are due to petitioner as a result of this Stipulation of Settlement, said refund checks shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the amount of the refund has been calculated.

Dated:

Janata, LaCap & Associates, P.C.  
Attorneys for Petitioner  
By: Henry LaCap, Esq.  
155 North Main Street  
New City, New York 10956

Hacker & Murphy, LLP  
Attorneys for Respondent  
By: Cathy Drobny, Esq.  
7 Airport Park Blvd.  
Latham, NY 12110



1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	49	50	51	52	53	54	55	56	57	58	59	60	61	62	63	64	65	66	67	68	69	70	71	72	73	74	75	76	77	78	79	80	81	82	83	84	85	86	87	88	89	90	91	92	93	94	95
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**LEGEND**

DATE OF LATEST LINE	FILED PLAN OF LINE	THE NEW YORK STATE	FILED PLAN OF LINE
TYPE OF LINE	PLANNED LINE	THE NEW YORK STATE	FILED PLAN OF LINE
DATE OF LATEST LINE	FILED PLAN OF LINE	THE NEW YORK STATE	FILED PLAN OF LINE
DATE OF LATEST LINE	FILED PLAN OF LINE	THE NEW YORK STATE	FILED PLAN OF LINE

**ORANGE COUNTY—NEW YORK**



334600  
**TOWN OF NEWBURGH**

Scale 1" = 400' Section No. 89

Prepared by  
Orange County Engineering Department  
124 State Street, Garden City, N.Y. 11530  
Phone 646-251-7400 Fax 646-251-5499

ADJOINING REFERENCE

TOWN YEAR 2015

DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor  
George Woolsey, Councilman  
Gilbert J. Piquadio, Councilman  
Elizabeth J. Greene, Councilwoman  
Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE  
7 OF THE REAL PROPERTY  
TAX LAW:  
SBL # 89-1-28  
17K PROPERTY GROUP, LLC  
(ROUTE 17K)  
INDEX NUMBERS 2009-7640, 2010-7150,  
2011-6588, 2012-\_\_\_\_\_

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by Councilman/woman \_\_\_\_\_.

WHEREAS, 17K Property Group, LLC (“Petitioner”) has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on New Road (Section 89-Block 1-Lot 28) on the tax assessment rolls for the tax years 2009, 2010 2011 and 2012; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Order and Stipulation of Settlement annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs the Town Supervisor and Hacker & Murphy, LLP to execute and deliver the Stipulation of Settlement with accompanying Order on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town’s Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman voting \_\_\_\_\_

Gilbert J. Piacquadio, Councilman voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman voting \_\_\_\_\_

Wayne C. Booth, Supervisor voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

Claimed

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability
2009	34-2-98	\$ 165,000	\$ 50,000	28.68%	\$ 575,314	\$ 174,338	\$ 115,000	10.34	\$ 1,189.10		\$ 1,189.10
									\$ 1,298.35		\$ 1,298.35
									\$ 477.25		\$ 477.25
									\$ 7,235.54		\$ 7,235.54
2009	89-1-28	\$1,740,000	\$ 250,000	28.68%	\$ 6,066,946	\$ 871,688	\$ 1,490,000	10.34	\$ 15,406.60		\$ 15,406.60
									\$ 16,822.10		\$ 16,822.10
									\$ 8,135.40		\$ 8,135.40
									\$ 81,576.76		\$ 81,576.76
2010	34-2-98	\$ 165,000	\$ 50,000	32.80%	\$ 503,049	\$ 152,439	\$ 115,000	9.46	\$ 1,087.90		\$ 1,087.90
									\$ 1,322.50		\$ 1,322.50
									\$ 477.25		\$ 477.25
									\$ 7,221.54		\$ 7,221.54
2010	89-1-28	\$1,740,000	\$ 250,000	32.80%	\$ 5,304,878	\$ 762,195	\$ 1,490,000	9.46	\$ 14,095.40		\$ 14,095.40
									\$ 17,135.00		\$ 17,135.00
									\$ 6,183.50		\$ 6,183.50
									\$ 93,566.04		\$ 93,566.04
2011	34-2-98	\$ 165,000	\$ 50,000	35.60%	\$ 469,483	\$ 140,449	\$ 115,000	9.31	\$ 1,070.65		\$ 1,070.65
									\$ 1,311.56		\$ 1,311.56
									\$ 476.10		\$ 476.10
									\$ 7,324.11		\$ 7,324.11
2011	89-1-28	\$1,740,000	\$ 250,000	35.60%	\$ 4,887,640	\$ 702,247	\$ 1,490,000	9.31	\$ 13,871.90		\$ 13,871.90
									\$ 16,993.30		\$ 16,993.30
									\$ 8,597.30		\$ 8,597.30
									\$ 94,894.97		\$ 94,894.97

17K Property Group v. T/O Newburgh



Settlement

Year	Parcel Number	Assessed Value	Reduced AV	Eq. Rate	FMV	Reduced FMV	AV and Reduced	Tax Rate	Refund Liability
2009	34-2-98	\$ 165,000	\$ 132,927	28.68%	\$ 575,314	\$ 463,483	\$ 32,073	10.34	\$ 331.64
								11.29	\$ 362.11
								4.15	\$ 133.10
									\$ -
									\$ 2,017.98
2009	89-1-28	\$1,740,000	\$ 1,300,000	28.68%	\$6,066,946	\$ 4,532,775	\$ 440,000	10.34	\$ 4,549.60
								11.29	\$ 4,967.60
								5.46	\$ 2,402.40
									\$ -
									\$ 24,089.78
2010	34-2-98	\$ 165,000	\$ 158,022	32.80%	\$ 503,049	\$ 463,483	\$ 12,978	9.46	\$ 122.77
								11.50	\$ 149.24
								4.15	\$ 53.86
									\$ -
									\$ 814.94
2010	89-1-28	\$1,740,000	\$ 1,300,000	32.80%	\$5,304,878	\$ 3,963,415	\$ 440,000	9.46	\$ 4,162.40
								11.50	\$ 5,060.00
								4.15	\$ 1,826.00
									\$ -
									\$ 27,630.24
2011	34-2-98	\$ 165,000	\$ 165,000	35.60%	\$ 463,483	\$ 463,483	0	8.31	\$ 0.00
								11.405	\$ 0.00
								4.14	\$ 0.00
									\$ -
									\$ 63,687.9
2011	89-1-28	\$1,740,000	\$ 1,300,000	35.60%	\$4,887,640	\$ 3,651,685	\$ 440,000	8.31	\$ 4,086.40
								11.405	\$ 5,018.16
								5.77	\$ 2,538.80
									\$ -
									\$ 28,022.68

17K Property Group v. T/O Newburgh

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

In the Matter of

LAND INVESTMENT GROUP (F.K.A. 17K PROPERTY)

ORDER

Petitioner,

Index Numbers

-against-

2009-7641  
2010-7163  
2011-6587

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

Respondent.

Petitioner, having commenced tax assessment review proceedings against respondents pursuant to Article 7 of the Real Property Tax Law relating to TOWN OF NEWBURGH tax map parcel set forth below and the parties having executed a Stipulation of Settlement providing for the voluntary settlement and discontinuance of these proceedings;

NOW, THEREFORE, based upon the terms of the Stipulation of Settlement, it is

ORDERED, that the said proceedings be and the same hereby are discontinued with prejudice, on the merits; and it is further

ORDERED, that for assessment years 2009 through 2011, respondents' assessments of petitioner's parcel of real property identified as tax map parcel 34-2-98 (New Road) are hereby corrected and reduced as follows:

Assessment Year	Original Assessment	Reduced Assessment	Assessment Difference
2009	\$165,000	\$132,927	\$32,073.00
2010	\$165,000	\$152,022	\$12,978.00
2011	\$165,000	\$165,000	\$0.00

and the Assessor of the TOWN OF NEWBURGH is hereby directed to reduce said parcel's assessments accordingly; and it is further

ORDERED, that these revised and corrected assessments shall be administered in accordance with Section 726 of the Real Property Tax Law and in accordance with paragraph "3" of the Stipulation of Settlement annexed hereto; and it is further

ORDERED, that if any cash refunds are due to petitioner, said refund checks due to petitioner as a result of this Order shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the refund has been calculated.

Dated:

At: , New York

---

Justice of the Supreme Court

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

---

In the Matter of

LAND INVESTMENT GROUP (F.K.A. 17K PROPERTY)

Petitioner,

-against-

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

---

Respondent.

STIPULATION  
of  
SETTLEMENT

Index Numbers

2009-7641  
2010-7163  
2011-6587

This matter having been commenced by Notice of Petition and Petition for Review of Tax Assessment for Assessment Years 2009 through 2011 and the parties having reached a stipulation in settlement of these proceedings;

NOW, THEREFORE, it is hereby stipulated and agreed by and between the parties hereto and their respective attorneys that these proceedings be and hereby are settled upon the following terms and conditions:

1. The proceedings pursuant to Article 7 of the Real Property Tax Law by petitioner against respondents and currently pending in this Court, namely those relating to TOWN OF NEWBURGH tax map parcel 34-2-98 (New Road) set forth below are hereby discontinued with prejudice, on the merits.
2. The parties stipulate and agree to the entry of an Order reducing the tax assessments for the referenced parcel as follows:

Assessment Year	Original Assessment	Reduced Assessment	Assessment Difference
2009	\$165,000	\$132,927	\$32,073.00
2010	\$165,000	\$152,022	\$12,978.00
2011	\$165,000	\$165,000	\$0.00

3. These revised and corrected assessments shall be administered in accordance with the provisions of Section 726 of the Real Property Tax Law provided that any refunds due to petitioner shall be without interest so long as payment is made within forty-five (45) days of service by mail of a copy of this Stipulation of Settlement and accompanying Order with Notice of Entry and no refund shall be made of any interest paid by Petitioner.

4. If any cash refunds are due to petitioner as a result of this Stipulation of Settlement, said refund checks shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the amount of the refund has been calculated.

Dated:

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Janata, LaCap & Associates, P.C.  
Attorneys for Petitioner  
By: Henry LaCap, Esq.  
155 North Main Street  
New City, New York 10956

---

Hacker & Murphy, LLP  
Attorneys for Respondent  
By: Cathy Drobny, Esq.  
7 Airport Park Blvd.  
Latham, NY 12110

LAND INVESTMENT *Claimed*

17K Property Group v. T/O Newburgh

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate		Refund Liability	Interest	Total Refund Liability
2009	34-2-98	\$ 165,000	\$ 50,000	28.68%	\$ 575,314	\$ 174,338	\$ 115,000	County	10.34	\$ 1,189.10		\$ 1,189.10
								Town	11.29	\$ 1,298.35		\$ 1,298.35
								Fire-Cron	4.15	\$ 477.25		\$ 477.25
								Sp. Dist.		\$ -		
								School	62.9177	\$ 7,235.54		\$ 7,235.54
2009	89-1-28	\$1,740,000	\$ 250,000	28.68%	\$ 6,066,946	\$ 871,688	\$ 1,490,000	County	10.34	\$ 15,406.60		\$ 15,406.60
								Town	11.29	\$ 16,822.10		\$ 16,822.10
								Fire-Cold	5.46	\$ 8,135.40		\$ 8,135.40
								Sp. Dist.		\$ -		
								School	54.7495	\$ 81,576.76		\$ 81,576.76
2010	34-2-98	\$ 165,000	\$ 50,000	32.80%	\$ 503,049	\$ 152,439	\$ 115,000	County	9.46	\$ 1,087.90		\$ 1,087.90
								Town	11.50	\$ 1,322.50		\$ 1,322.50
								Fire-Cron	4.15	\$ 477.25		\$ 477.25
								Sp. Dist.		\$ -		
								School	62.7960	\$ 7,221.54		\$ 7,221.54
2010	89-1-28	\$1,740,000	\$ 250,000	32.80%	\$ 5,304,878	\$ 762,195	\$ 1,490,000	County	9.46	\$ 14,095.40		\$ 14,095.40
								Town	11.50	\$ 17,135.00		\$ 17,135.00
								Fire-Cold	4.15	\$ 6,183.50		\$ 6,183.50
								Sp. Dist.		\$ -		
								School	62.7960	\$ 93,566.04		\$ 93,566.04
2011	34-2-98	\$ 165,000	\$ 50,000	35.60%	\$ 489,483	\$ 140,449	\$ 115,000	County	9.31	\$ 1,070.65		\$ 1,070.65
								Town	11.405	\$ 1,311.56		\$ 1,311.56
								Fire-Cron	4.14	\$ 476.10		\$ 476.10
								Sp. Dist.		\$ -		
								School	63.6879	\$ 7,324.11		\$ 7,324.11
2011	89-1-28	\$1,740,000	\$ 250,000	35.60%	\$ 4,887,640	\$ 702,247	\$ 1,490,000	County	9.31	\$ 13,871.90		\$ 13,871.90
								Town	11.405	\$ 16,993.30		\$ 16,993.30
								Fire-Cold	5.77	\$ 8,597.30		\$ 8,597.30
								Sp. Dist.		\$ -		
								School	63.6879	\$ 94,894.97		\$ 94,894.97

Settlement

LAND INVESTMENT

17K Property Group v. T/O Newburgh

Year	Parcel Number	Assessed Value	Reduced AV	Eq. Rate	FMV	Reduced FMV	Difference AV and Reduced AV	Tax Rate	Refund Liability
2009	34-2-98	\$ 165,000	\$ 132,927	28.68%	\$ 575,314	\$ 463,483	\$ 32,073	County 10.34	\$ 331.64
								Town 11.29	\$ 362.11
								Fire-Cron 4.15	\$ 133.10
								Sp.Dist.	\$ -
								School 62.9177	\$ 2,017.96
2009	<del>89-1-28</del>	<del>\$1,740,000</del>	<del>\$ 1,300,000</del>	28.68%	<del>\$6,066,946</del>	<del>\$ 4,532,775</del>	<del>\$ 440,000</del>	County 10.34	\$ 4,549.60
								Town 11.29	\$ 4,967.60
								Fire-Cold 5.46	\$ 2,402.40
								Sp.Dist.	\$ -
								School 54.7495	\$ 24,089.78
2010	34-2-98	\$ 165,000	\$ 152,022	32.80%	\$ 503,049	\$ 463,483	\$ 12,978	County 9.46	\$ 122.77
								Town 11.50	\$ 149.24
								Fire-Cron 4.15	\$ 53.86
								Sp.Dist.	\$ -
								School 62.7960	\$ 814.94
2010	<del>89-1-28</del>	<del>\$1,740,000</del>	<del>\$ 1,300,000</del>	32.80%	<del>\$5,304,878</del>	<del>\$ 3,963,415</del>	<del>\$ 440,000</del>	County 9.46	\$ 4,162.40
								Town 11.50	\$ 5,060.00
								Fire-Cold 4.15	\$ 1,826.00
								Sp.Dist.	\$ -
								School 62.7960	\$ 27,630.24
2011	34-2-98	\$ 165,000	\$ 165,000	35.60%	\$ 463,483	\$ 463,483	\$ 0	County 9.31	\$ 0.00
								Town 11.405	\$ 0.00
								Fire-Cron 4.14	\$ 0.00
								Sp.Dist.	\$ -
								School 63.6879	\$ 0.00
2011	<del>89-1-28</del>	<del>\$1,740,000</del>	<del>\$ 1,300,000</del>	35.60%	<del>\$4,987,640</del>	<del>\$ 3,651,685</del>	<del>\$ 440,000</del>	County 9.31	\$ 4,096.40
								Town 11.405	\$ 5,018.16
								Fire-Cold 5.77	\$ 2,539.80
								Sp.Dist.	\$ -
								School 63.6879	\$ 28,022.68



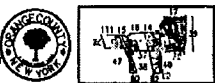
**LEGEND**

ROUTE OR SOLID LINE	PAVED HIGHWAY LINE	THE NEW YORK STATE	PAVED PLAIN BLACK
SOFT SAND OR SILICEOUS	EXPOSED LINE	THE NEW YORK STATE	PAVED PLAIN LIGHT
BLUES OR SILICEOUS	MARKED LINE	THE NEW YORK STATE	PAVED PLAIN RED
SPECIAL STREET LINE	RAILROAD TRACK	THE NEW YORK STATE	PAVED PLAIN GREEN
PROPERTY LINE	RAILROAD TRACK	THE NEW YORK STATE	PAVED PLAIN BLUE

**ORANGE COUNTY—NEW YORK**

Prepared by  
Orange County Real Estate Department  
100 Main Street, Orange, N.Y. 12520  
Phone 548-3111 Fax 548-3134

NOTICE  
REPRODUCTION, ALTERATION, SALE OR DISTRIBUTION  
OF ANY PORTION OF THE ORANGE COUNTY TAX  
MAP IS PROHIBITED WITHOUT WRITTEN PERMISSION  
OF THE N.Y. REAL PROPERTY TAX SERVICE AGENCY.



**TOWN OF NEWBURGH**

Scale 1" = 400' Section No. 34

ADJOINING REFERENCE

JAN 2018



DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor

George Woolsey, Councilman

Gilbert J. Piaguardo, Councilman

Elizabeth J. Greene, Councilwoman

Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE  
7 OF THE REAL PROPERTY  
TAX LAW:  
SBL # 34-2-98  
LAND INVESTMENT GROUP (F.K.A.  
17K PROPERTY  
(New Road),  
INDEX NUMBERS 2009-7642, 2010-7163,  
2011-6587

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by  
Councilman/woman \_\_\_\_\_.

WHEREAS, Land Investment Group (F.K.A. 17K Property) (“Petitioner”) has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on New Road (Section 34-Block 2-Lot 98) on the tax assessment rolls for the tax years 2009, 2010 and 2011; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Order and Stipulation of Settlement annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs the Town Supervisor and Hacker & Murphy, LLP to execute and deliver the Stipulation of Settlement with accompanying Order on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town’s Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman \_\_\_\_\_ voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman \_\_\_\_\_ voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman \_\_\_\_\_ voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman \_\_\_\_\_ voting \_\_\_\_\_

Wayne C. Booth, Supervisor \_\_\_\_\_ voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

160

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

In the Matter of

ORDER

CARROLS CORPORATION # 308

Petitioner,

-against-	<u>Index Numbers</u>
	2007-6743
	2008-7848
	2009-7632
	2010-7160
	2011-6574
	2012-.....

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

Respondent.

Petitioner, having commenced tax assessment review proceedings against respondents pursuant to Article 7 of the Real Property Tax Law relating to TOWN OF NEWBURGH tax map parcel set forth below and the parties having executed a Stipulation of Settlement providing for the voluntary settlement and discontinuance of these proceedings;

NOW, THEREFORE, based upon the terms of the Stipulation of Settlement, it is

ORDERED, that the said proceedings be and the same hereby are discontinued with prejudice, on the merits; and it is further

ORDERED, that for assessment years 2007 through 2012, respondents' assessments of petitioner's parcel of real property identified as tax map parcel 95-1-23 (17K) are hereby corrected and reduced as follows:



## Carrols Corporation #308 v. Town of Newburgh

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability	
2007	95-1-23	\$ 521,500	\$ 120,000	31.50%	\$ 1,655,556	\$ 380,952	\$ 401,500	County	9.40	\$ 3,774.10		\$ 3,774.10
								Town	9.15	\$ 3,673.73		\$ 3,673.73
								Fire-OL	3.43	\$ 1,377.15		\$ 1,377.15
								Sp.Dist.		\$ -		
								School	65.6406	\$ 26,354.70		\$ 26,354.70
2008	95-1-23	\$ 525,000	\$ 120,000	27.35%	\$ 1,919,561	\$ 438,757	\$ 405,000	County	10.83	\$ 4,386.15		\$ 4,386.15
								Town	10.73	\$ 4,345.65		\$ 4,345.65
								Fire-OL	3.66	\$ 1,482.30		\$ 1,482.30
								Sp.Dist.		\$ -		
								School	64.2968	\$ 26,040.20		\$ 26,040.20
2009	95-1-23	\$ 525,000	\$ 120,000	28.68%	\$ 1,830,544	\$ 418,410	\$ 405,000	County	10.34	\$ 4,187.70		\$ 4,187.70
								Town	11.29	\$ 4,572.45		\$ 4,572.45
								Fire-OL	3.77	\$ 1,526.85		\$ 1,526.85
								Sp.Dist.		\$ -		
								School	62.9177	\$ 25,481.67		\$ 25,481.67
2010	95-1-23	\$ 525,000	\$ 120,000	32.80%	\$ 1,600,610	\$ 365,854	\$ 405,000	County	9.46	\$ 3,831.30		\$ 3,831.30
								Town	11.5	\$ 4,657.50		\$ 4,657.50
								Fire-OL	3.81	\$ 1,543.05		\$ 1,543.05
								Sp.Dist.		\$ -		
								School	62.7960	\$ 25,432.38		\$ 25,432.38
2011	95-1-23	\$ 525,000	\$ 400,000	35.60%	\$ 1,474,719	\$ 1,123,596	\$ 125,000	County	9.31	\$ 1,163.75		\$ 1,163.75
								Town	11.40	\$ 1,425.61		\$ 1,425.61
								Fire-OL	4.72	\$ 590.00		\$ 590.00
								Sp.Dist.		\$ -		
								School	63.6879	\$ 7,960.99		\$ 7,960.99

Assessment Year	Original Assessment	Reduced Assessment	Assessment Difference
2007	\$525,000	\$525,000	\$0
2008	\$525,000	\$328,200	\$196,800
2009	\$525,000	\$344,160	\$180,840
2010	\$525,000	\$393,600	\$131,400
2011	\$525,000	\$427,200	\$97,800
2012	\$525,000	\$427,200	\$97,800

and the Assessor of the TOWN OF NEWBURGH is hereby directed to reduce said parcel's assessments accordingly; and it is further

ORDERED, that these revised and corrected assessments shall be administered in accordance with Section 726 of the Real Property Tax Law and in accordance with paragraph "3" of the Stipulation of Settlement annexed hereto; and it is further

ORDERED, that if any cash refunds are due to petitioner, said refund checks due to petitioner as a result of this Order shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the refund has been calculated.

Dated:

At: , New York

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Justice of the Supreme Court

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

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In the Matter of

CARROLS CORPORATION # 308

Petitioner,

-against-

THE ASSESSOR AND THE BOARD OF ASSESS-  
MENT REVIEW OF THE TOWN OF NEWBURGH AND  
THE TOWN OF NEWBURGH, ORANGE COUNTY,  
NEW YORK,

---

Respondent.

STIPULATION  
of  
SETTLEMENT

Index Numbers  
2007-6743  
2008-7848  
2009-7632  
2010-7160  
2011-6574  
2012-\_\_\_\_\_

This matter having been commenced by Notice of Petition and Petition for Review of Tax Assessment for Assessment Years 2007 through 2012 and the parties having reached a stipulation in settlement of these proceedings;

NOW, THEREFORE, it is hereby stipulated and agreed by and between the parties hereto and their respective attorneys that these proceedings be and hereby are settled upon the following terms and conditions:

1. The proceedings pursuant to Article 7 of the Real Property Tax Law by petitioner against respondents and currently pending in this Court, namely those relating to TOWN OF NEWBURGH tax map parcel 95-1-23 (17K) set forth below are hereby discontinued with prejudice, on the merits.
2. The parties stipulate and agree to the entry of an Order reducing the tax assessment for the referenced parcel as follows:

Assessment Year	Original Assessment	Reduced Assessment	Assessment Difference
2007	\$525,000	\$525,000	\$0
2008	\$525,000	\$328,200	\$196,800
2009	\$525,000	\$344,160	\$180,840
2010	\$525,000	\$393,600	\$131,400
2011	\$525,000	\$427,200	\$97,800
2012	\$525,000	\$427,200	\$97,800

3. These revised and corrected assessments shall be administered in accordance with the provisions of Section 726 of the Real Property Tax Law provided that any refunds due to petitioner shall be without interest so long as payment is made within forty-five (45) days of service by mail of a copy of this Stipulation of Settlement and accompanying Order with Notice of Entry and no refund shall be made of any interest paid by Petitioner.

4. If any cash refunds are due to petitioner as a result of this Stipulation of Settlement, said refund checks shall be made payable to "Janata, LaCap & Associates, As Attorneys" and shall be mailed to 155 North Main Street, New City, New York 10956. Accompanying such refund checks shall be a statement setting forth the manner in which the amount of the refund has been calculated.

Dated:

Janata, LaCap & Associates, P.C.  
Attorneys for Petitioner  
By: Henry LaCap, Esq.  
155 North Main Street  
New City, New York 10956

Hacker & Murphy, LLP  
Attorneys for Respondent  
By: Cathy Drobny, Esq.  
7 Airport Park Blvd.  
Latham, NY 12110





DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor

George Woolsey, Councilman

Gilbert J. Piaquadio, Councilman

Elizabeth J. Greene, Councilwoman

Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE  
7 OF THE REAL PROPERTY

TAX LAW:

SBL # 95-1-23

CARROLS CORPORATION #308

(NYS Route 17K),

INDEX NUMBERS 2007-6743, 2008-7848,  
2009-7632, 2010-7160, 2011-6574, 2012-

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by  
Councilman/woman \_\_\_\_\_.

WHEREAS, Carrols Corporation #308 ("Petitioner") has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on NYS Route 17K (Section 95-Block 1-Lot 23) on the tax assessment rolls for the tax years 2007, 2008, 2009, 2010, 2011 and 2012; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Order and Stipulation of Settlement annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs the Town Supervisor and Hacker & Murphy, LLP to execute and deliver the Stipulation of Settlement with accompanying Order on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town's Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman voting \_\_\_\_\_

Wayne C. Booth, Supervisor voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

152

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

-----X

A&A FOOD SYSTEMS, INC. d/b/a  
PERKINS RESTAURANT AND BAKERY,

CONSENT JUDGMENT

Petitioner,

Index No.: 8177/10  
7216/11  
/12

-against-

BOARD OF ASSESSORS FOR THE TOWN OF  
NEWBURGH and TOWN OF NEWBURGH,

Respondents. -----X

**PRESENT: HON. CATHERINE M. BARTLETT  
ACTING JUSTICE, SUPREME COURT**

**UPON THE CONSENT** attached hereto duly executed by the attorneys for all parties and by all the parties, it is

**ORDERED**, that the real property of Petitioner described on the Town of Newburgh tax rolls for the tax year 2010-2011 as follows:

Tax Map No. 60-3-54

be reduced in assessment from \$677,300 to a total assessment of \$508,400 for a total reduction in assessment of \$168,900, prior to the application of any real property tax exemptions, if any, and it is further;

**ORDERED**, that the real property of Petitioner described on the Town of Newburgh tax rolls for the tax year 2011-2012 as follows:

Tax Map No. 60-3-54

be reduced in assessment from \$677,300 to a total assessment of \$508,400 for a total reduction in assessment of \$168,900, prior to the application of any real property tax exemptions, if any, and it is further;

**ORDERED**, that the real property of Petitioner described on the Town of Newburgh tax rolls for the tax year 2012-2013 as follows:

Tax Map No. 60-3-54

be reduced in assessment from \$677,300 to a total assessment of \$536,525 for a total reduction in assessment of \$140,775 prior to the application of any real property tax exemptions, if any, and it is further;

**A&A Food Systems, Inc.(d/b/a Perkins Restaurant and Bakery)  
v. T/O Newburgh**

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate		Refund Liability	Interest	Total Refund Liability
2010	60-3-54	\$ 677,300	\$ 236,000	32.80%	\$ 2,064,939	\$ 719,512	\$ 441,300	County	9.46	\$ 4,174.70		\$ 4,174.70
								Town	11.50	\$ 5,074.95		\$ 5,074.95
								Fire-Cron	4.15	\$ 1,831.40		\$ 1,831.40
								Sp.Dist.		\$ -		
								School	62.7960	\$ 27,711.87		\$ 27,711.87
2011	60-3-54	\$ 677,300	\$ 236,000	35.60%	\$ 1,902,528	\$ 662,921	\$ 441,300	County	9.31	\$ 4,108.50		\$ 4,108.50
								Town	11.40	\$ 5,032.98		\$ 5,032.98
								Fire-Cron	4.14	\$ 1,826.98		\$ 1,826.98
								Sp.Dist.		\$ -		
								School	63.6879	\$ 28,105.47		\$ 28,105.47

**A&A Food Systems, Inc.(d/b/a Perkins Restaurant and Bakery) v. T/O  
Newburgh - Settlement**

Year	Parcel Number	Assessed Value	Town's Offered AV	Petitioner's Demand AV	Eq. Rate	FMV	Town's Offered FMV	Petitioner's Demand FMV	Difference AV and Town's Offered AV	Tax Rate	Refund Liability	Interest	Total Refund Liability	
2010	60-3-54	\$ 677,300	\$ 508,400	\$ 458,200	32.80%	\$ 2,064,939	\$ 1,550,000	\$ 1,350,000	\$ 168,900	County	9.48	\$ 1,597.79		\$ 1,597.79
										Town	11.50	\$ 1,942.35		\$ 1,942.35
										Fire-Cron	4.15	\$ 700.94		\$ 700.94
										Sp.Dist.		\$ -		
										62.7960	\$ 10,606.24		\$ 10,606.24	
2011	60-3-54	\$ 677,300	\$ 508,400	\$ 480,600	35.60%	\$ 1,902,528	\$ 1,428,090	\$ 1,350,000	\$ 168,900	County	9.31	\$ 1,572.46		\$ 1,572.46
										Town	11.40	\$ 1,926.29		\$ 1,926.29
										Fire-Cron	4.14	\$ 699.25		\$ 699.25
										Sp.Dist.		\$ -		
										63.6879	\$ 10,756.89		\$ 10,756.89	
2012	60-3-54	\$ 677,300	\$ 536,525	\$ 526,770	39.02%	\$ 1,735,777	\$ 1,375,000	\$ 1,350,000	\$ 140,775	County		\$ -		\$ -
										Town		\$ -		\$ -
										Fire-Cron		\$ -		\$ -
										Sp.Dist.		\$ -		
										63.6879	\$ 8,965.66		\$ 8,965.66	

**ORDERED**, that the Petitioner's real property taxes on said parcel above described for the 2010-2011, 2011-12, 2012-2013 School and Library taxes and for the 2011, 2012 and 2013 County and Town taxes be adjusted accordingly and that Petitioner be reimbursed for any overpayment or be credited with the corresponding decrease in taxes, as the case may be, and it is further;

**ORDERED**, that the officer or officers having custody of the aforesaid assessment rolls of the Town of Newburgh shall make or cause to be made upon the proper books and records and upon the assessment rolls of said Town the entries, changes and corrections necessary to conform said assessment to such corrected and reduced valuation, and it is further;

**ORDERED**, that there shall be audited, allowed and paid to the Petitioner by the County of Orange the amount, if any, paid as Town taxes and Town Special District taxes against the original assessment in excess of what said taxes would have been if said assessment had been made as determined herein, and it is further;

**ORDERED**, that there shall be audited, allowed and paid to the Petitioner by the County of Orange and/or the County Commissioner of Finance the amounts, if any, paid as County taxes and County Special District taxes against the original assessment in excess of what said taxes would have been if said assessment had been made as determined herein, and it is further;

**ORDERED**, that there shall be audited, allowed and paid to the Petitioner by the Newburgh Central School District the amounts, if any, paid as School District taxes against the original assessment in excess of what said taxes would have been if said assessment had been made as determined herein, and it is further;

**ORDERED**, that the provisions of RPTL §727 shall apply herein, and it is further;

**ORDERED**, that all tax refunds hereinabove directed be made payable to the order of JACOBOWITZ AND GUBITS, LLP, as attorneys for the Petitioner, who are to hold the proceeds as trust funds for appropriate distribution, and who are to remain subject to the further jurisdiction of this Court in regard to their attorney's lien, pursuant to §475 of the Judiciary Law, and it is further;

**ORDERED**, that in the event that the refunds are made within sixty (60) sixty days after service of the Order with notice of entry, there shall be no interest, otherwise, interest shall be paid in accordance with the applicable statute, and it is further;

**ORDERED**, that the parties and attorneys signing this Consent Judgment, by doing so, represent that they have the necessary authority to do so, that said party has duly agreed to this settlement, taken the necessary action to do so and are the duly authorized and empowered persons to do so, and it is further;

**ORDERED**, that these proceedings are settled without costs or disbursements to either party as against the other.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2012 at Goshen, New York.

**E N T E R :**

**HON. CATHERINE M. BARTLETT**  
**ACTING SUPREME COURT JUSTICE**

**O N C O N S E N T :**

Dated: \_\_\_\_\_, 2012.

**A&A FOOD SYSTEMS, INC. d/b/a**  
**PERKINS RESTAURANT AND BAKERY,**  
Petitioner

By: \_\_\_\_\_  
**KEVIN JONES**

By: \_\_\_\_\_

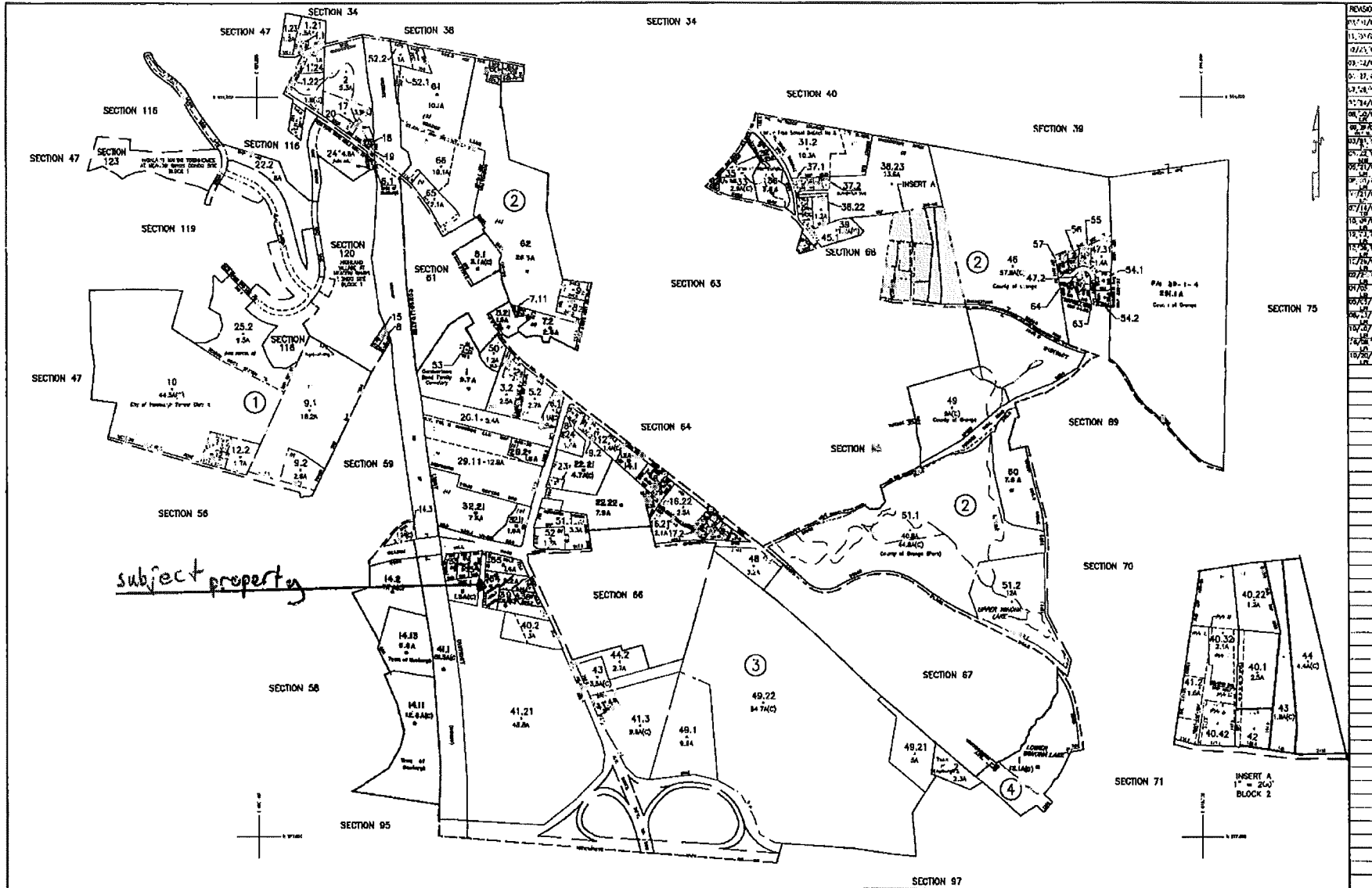
**JACOBOWITZ AND GUBITS, LLP**  
Attorneys for Petitioner

**HACKER & MURPHY, LLP**  
Attorneys for Respondents - Town

By: \_\_\_\_\_  
**JOHN H. THOMAS, JR., ESQ.**

By: \_\_\_\_\_  
**CATHY L. DROBNY, ESQ.**





116-1/20
11-3/03
07/1/04
09-12/04
01-17-04
07-18/04
11-14/04
08-12/05
09-29/05
03/1/06
07-22/06
06-21/07
06-29/07
07/17/08
07/11/09
10-29/09
05-10/08
12/16/08
09/27/09
09/28/10
06/17/10
10/07/10
06/07/11
01/01/11
10/22/11
12/01/11

**LEGEND**

STATE OR COUNTY LINE	PLAT PLAN TAX LOT	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	FIELD PLAN BLOCK NO.
SECTION LINE	SECTION LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT
LOT LINE	LOT LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT
STREET LINE	STREET LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT
RAILROAD LINE	RAILROAD LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT
WATER LINE	WATER LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT
UTILITY LINE	UTILITY LINE	THE MAP IS IN ACCORDANCE WITH THE STATE AND FEDERAL REQUIREMENTS FOR THE MAPS OF THE STATE OF NEW YORK	17.50 PLAT PLAN TAX LOT

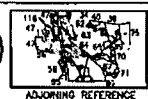
**ORANGE COUNTY-NEW YORK**

Prepared by the Department of Planning and Economic Development, Orange County, New York. Date: 01/15/2012. Phone: 845.391.2400. Fax: 845.391.2400.



**TOWN OF NEWBURGH**

Scale: 1" = 400'. Section No. 60. TAX YEAR 2012



ADJOINING REFERENCE

DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor

George Woolsey, Councilman

Gilbert J. Piagnadio, Councilman

Elizabeth J. Greene, Councilwoman

Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE

7 OF THE REAL PROPERTY

TAX LAW:

SBL # 60-3-54

A & A FOOD SYSTEMS, INC. d/b/a

PERKINS RESTAURANT AND BAKERY

(NYS Route 300/Union Avenue),

INDEX NUMBERS 2010-8177, 2011-7216,

2012-\_\_\_\_\_

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by Councilman/woman \_\_\_\_\_.

WHEREAS, A & A Food Systems, Inc., d/b/a Perkins Restaurant and Bakery (“Petitioner”) has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on NYS Route 300 (Union Avenue) (Section 60-Block 3-Lot 54) on the tax assessment rolls for the tax years 2010, 2011 and 2012; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Consent Judgment annexed hereto and recommended that the Town Board authorize the settlement;

and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs the Town Supervisor and Hacker & Murphy, LLP to execute and deliver the Consent Judgment on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town’s Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman voting \_\_\_\_\_

Wayne C. Booth, Supervisor voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

54302

-----X

In the Matter of the Application of,

AMERICAN TOWER CORP. STIPULATION  
OF SETTLEMENT

-against-	Petitioner,	<u>Tax Year</u>	<u>Index #</u>
		2008/09	2008/8306
		2009/10	2009/7532
		2010/11	2010/008041
		2011/12	2011/007590

THE BOARD OF ASSESSORS AND THE  
BOARD OF ASSESSMENT REVIEW OF THE  
TOWN OF NEWBURGH,

Tower # 88177  
Property Address: State Route 300/Orchard Drive  
Walden, NY 12586

Sec. 1  
Blk. 1  
Lot 37

Respondents.  
Assigned to: Judge Catherine M. Bartlett

-----X

WHEREAS, the above entitled proceedings, having been duly instituted pursuant to Article 7 of the Real Property Tax Law, to review the respondents' assessment of petitioner's real property, and

and  
WHEREAS, the settlement of the above entitled proceedings has been duly authorized by the Assessor of the Town of Newburgh, and the Board of Assessors and the Board of Assessment Review, having designated and authorized Cathy L. Drobny, Esq., Attorney for the Town of Newburgh to endeavor to compromise, settle and adjust the proceeding herein on the basis of Respondents' recommendation, and the Assessor of the Town of Newburgh has duly adopted a Resolution authorizing Cathy L. Drobny, Esq., Town Attorney to proceed to compromise, settle and adjust said proceeding as recommended by the Town Assessor,

NOW, THEREFORE, IT IS STIPULATED AND AGREED, by and between the undersigned, petitioner, respondents, and the attorneys of record for all parties herein, that the above entitled

proceedings instituted pursuant to Article 7 of the Real Property Tax Law, be, and the same hereby are settled and discontinued upon the terms and conditions hereinafter set forth:

1. That the assessment of petitioners' real property as the same appears on the tax roll of respondents for the year in question be reduced as follows:

Description of Property	Tax Year	Original Assessed Valuation	Amount of Reduction	New Assessed Valuation	New Equalized Market Value
Section 1	2008/09	180,000	48,173	131,827	482,000
Block 1	2009/10	180,000	36,600	143,400	500,000
Lot 37	2010/11	180,000	16,000	164,000	500,000
	2011/12	190,000	10,220	179,780	505,000

2. That the said reductions in assessment shall apply to all taxes to be levied against petitioners' real property for the tax year under review, including county and school taxes which are based on the said assessment roll.

3. That petitioner's assessment be adjusted accordingly on the tax roll(s) of respondent, Town of Newburgh, for the years under review, and that petitioner be reimbursed for any overpayment made on account of the original assessment.

4. That this proceeding be settled and discontinued with prejudice and without costs and disbursements to either party.

5. That this provision is separate, distinct and independent of the provisions of Real Property Tax Law §727. Moreover, both parties to the Stipulation herein do not waive their rights, if any, pursuant to Real Property Tax Law §727.

6. That in the event the Town of Newburgh shall assess this property at \$505,000 for the 2012/13, 2013/14 and 2014/15 tax years, the petitioner agrees not to file petitions for assessment review for said years. In the event the assessment is set at \$505,000 for the 2012/13, 2013/14 and

2014/15 tax years and the petitioner files petitions for assessment review for said years, petitioner agrees to immediately forward a Stipulation of Discontinuance upon the Town's demand. In the event as a result of administrative delay or other reason, the assessment is not set at \$505,000 for the 2012/13, 2013/14 and 2014/15 tax years and a petition is filed, the Town may reduce the assessment to \$505,000 and upon the assessment being reduced and additional refunds of overpaid taxes, if any, being paid, the petitioner shall discontinue the tax review proceeding for the 2012/13, 2013/14 and 2014/15 tax years with prejudice. No further approval of the Board of Assessors shall be needed for the Town to carry out this provision.

7. That a judgment be entered upon this stipulation and that the same shall be filed with the Clerk of the County of Orange without further notice, and that upon entry, a copy thereof be served upon the Orange County Treasurer, the Town of Newburgh Assessor and the Wallkill School District.

8. That reimbursement to petitioners for any overpayment of taxes be paid within thirty (30) days after service of a copy of the judgment made hereon with notice of entry and shall be paid to petitioner's attorneys on its behalf. In the event of no-payment within the said thirty (30) day period, judgment interest shall accrue from the date of entry of the judgment.

Dated: April 12, 2012  
Garden City, New York

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ANDREW M. MAHONY, ESQ.  
JASPAN SCHLESINGER LLP  
Attorneys for Petitioner

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JOHN VENEZIA  
Assessor, Town of Newburgh

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CATHY L. DROBNY, ESQ.  
Attorney, Town of Newburgh

## American Towers, Inc. v. Newburgh - Settlement

Year	Parcel Number	Assessed Value	Reduced AV	Eq. Rate	FMV	FMV using I & E	Reduced FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability	
2006	1-1 37	\$ 160,000		32.50%	\$ 492,308		\$ -		County	9.40	\$ -		\$ -
									Town	9.15	\$ -		\$ -
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	65.6406	\$ -		\$ -
2007	1-1 37	\$ 160,000		31.50%		\$ 142,359	\$ -		County	9.40	\$ -		\$ -
									Town	9.15	\$ -		\$ -
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	65.6406	\$ -		\$ -
2008	1-1 37	\$ 180,000	\$ 131,827	27.35%	\$ 658,135	\$ 482,733	\$ 482,000	\$ 48,173	County	10.83	\$ 521.71		\$ 521.71
									Town	10.73	\$ 516.90		\$ 516.90
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	64.2968	\$ 3,097.37		\$ 3,097.37
2009	1-1 37	\$ 180,000	\$ 143,400	28.68%	\$ 627,615	\$ 498,883	\$ 500,000	\$ 36,600	County	10.34	\$ 378.44		\$ 378.44
									Town	11.29	\$ 413.21		\$ 413.21
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	62.9177	\$ 2,302.79		\$ 2,302.79
2010	1-1 37	\$ 180,000	\$ 164,000	32.80%	\$ 548,780	\$ 501,658	\$ 500,000	\$ 16,000	County	9.46	\$ 151.36		\$ 151.36
									Town	11.50	\$ 184.00		\$ 184.00
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	62.9177	\$ 1,006.68		\$ 1,006.68
2011	1-1 37	\$ 190,000	\$ 179,780	35.60%	\$ 533,708		\$ 505,000	\$ 10,220	County	9.31	\$ 95.15		\$ 95.15
									Town	11.40	\$ 116.56		\$ 116.56
									Fire		\$ -		\$ -
									Sp.Dist.		\$ -		
									School	63.6879	\$ 650.89		\$ 650.89

## American Towers, Inc. v. Newburgh

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability	
2006	1 -1 37	\$ 160,000	\$ 37,785	32.50%	\$ 492,308	\$ 116,262	\$ 122,215	County	9.40	\$ 1,148.82		\$ 1,148.82
								Town	9.15	\$ 1,118.27		\$ 1,118.27
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	65.6406	\$ 8,022.27		\$ 8,022.27
2007	1 -1 37	\$ 160,000	\$ 37,785	31.50%	\$ 507,937	\$ 119,952	\$ 122,215	County	9.40	\$ 1,148.82		\$ 1,148.82
								Town	9.15	\$ 1,118.27		\$ 1,118.27
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	65.6406	\$ 8,022.27		\$ 8,022.27
2008	1 -1 37	\$ 180,000	\$ 37,785	27.35%	\$ 658,135	\$ 138,154	\$ 142,215	County	10.83	\$ 1,540.19		\$ 1,540.19
								Town	10.73	\$ 1,525.97		\$ 1,525.97
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	64.2968	\$ 9,143.97		\$ 9,143.97
2009	1 -1 37	\$ 180,000	\$ 37,785	28.68%	\$ 627,615	\$ 131,747	\$ 142,215	County	10.34	\$ 1,470.50		\$ 1,470.50
								Town	11.29	\$ 1,605.61		\$ 1,605.61
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	62.9177	\$ 8,947.84		\$ 8,947.84
2010	1 -1 37	\$ 180,000	\$ 37,785	32.80%	\$ 548,780	\$ 115,198	\$ 142,215	County	9.46	\$ 1,345.35		\$ 1,345.35
								Town	11.50	\$ 1,635.47		\$ 1,635.47
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	62.9177	\$ 8,947.84		\$ 8,947.84
2011	1 -1 37	\$ 180,000	\$ 37,785	35.60%	\$ 505,618	\$ 106,138	\$ 142,215	County	9.31	\$ 1,324.02		\$ 1,324.02
								Town	11.40	\$ 1,621.95		\$ 1,621.95
								Fire		\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	63.6879	\$ 9,057.37		\$ 9,057.37



At I.A.S. Term of the Supreme Court of the State of New York for Condemnation and Tax Certiorari, held in and for the County of Orange, at \_\_\_\_\_, New York, on the \_\_\_\_\_ day of \_\_\_\_\_, 2012

PRESENT:

Hon. CATHERINE M. BARTLETT

Justice.

SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE  
-----X

In the Matter of

AMERICAN TOWER CORP.

JUDGMENT

-against-

Petitioner,

<u>Tax Year</u>	<u>Index #</u>
2008/09	2008/8306
2009/10	2009/7532
2010/11	2010/008041
2011/12	2011/007590

THE BOARD OF ASSESSORS AND THE  
BOARD OF ASSESSMENT REVIEW OF THE  
TOWN OF NEWBURGH,

Tower # 88177

Property Address: State Route 306/Orchard Drive  
Walden, NY 12586

Respondents.

Sec.	1
Blk.	1
Lot	37

-----X

The above entitled proceedings having been instituted pursuant to Article 7 of the Real Property Tax Law to review respondent's assessment of petitioner's real property, and the parties hereto having entered into the annexed written stipulation of settlement, and due deliberation having been had, and the Court having reviewed the stipulation of settlement and having found it to be fair and equitable under all of the facts and circumstances herein, and the Town Assessor approving and

authorizing the settlement hereof,

NOW, THEREFORE, pursuant to the stipulation of settlement, and no answers to the aforesaid petitions having been made or filed by the respondents, and the parties hereto having entered into a stipulation dated April 12, 2012, reducing the total assessments on the subject property as hereinafter set forth, in accordance with the stipulation of settlement annexed hereto and incorporated by reference, to provide for the entry of a judgment in accordance with the terms of said stipulation and the Court hereby finding the assessment of petitioner's real property under review herein to be excessive pursuant to said stipulation, it is hereby

ORDERED, that petitioner's assessments be adjusted accordingly on the tax roll of the respondent, Town of Newburgh, and the petitioner be reimbursed for any overpayment made on account of the original assessments, and it is further

ORDERED, that pursuant to the annexed stipulation, the petitioner shall not pursue further reductions for the 2012/13, 2013/14 and 2014/15 tax years if the assessment is set at \$505,000 in accordance with Article 7 of the Real Property Tax Law, and it is further

ORDERED, that reimbursement to petitioner for any overpayment of taxes for the tax years involved be paid to petitioner's attorneys, Jaspan Schlesinger LLP, whose address is 300 Garden City Plaza, Garden City, New York 11530-3324, within sixty (60) days after service of a copy of this judgment with notice of entry, and it is further

ORDERED, that in the event of non-payment of any refund within said sixty (60) day period, judgment interest shall be payable to petitioner from the date of the entry of judgment, and it is further

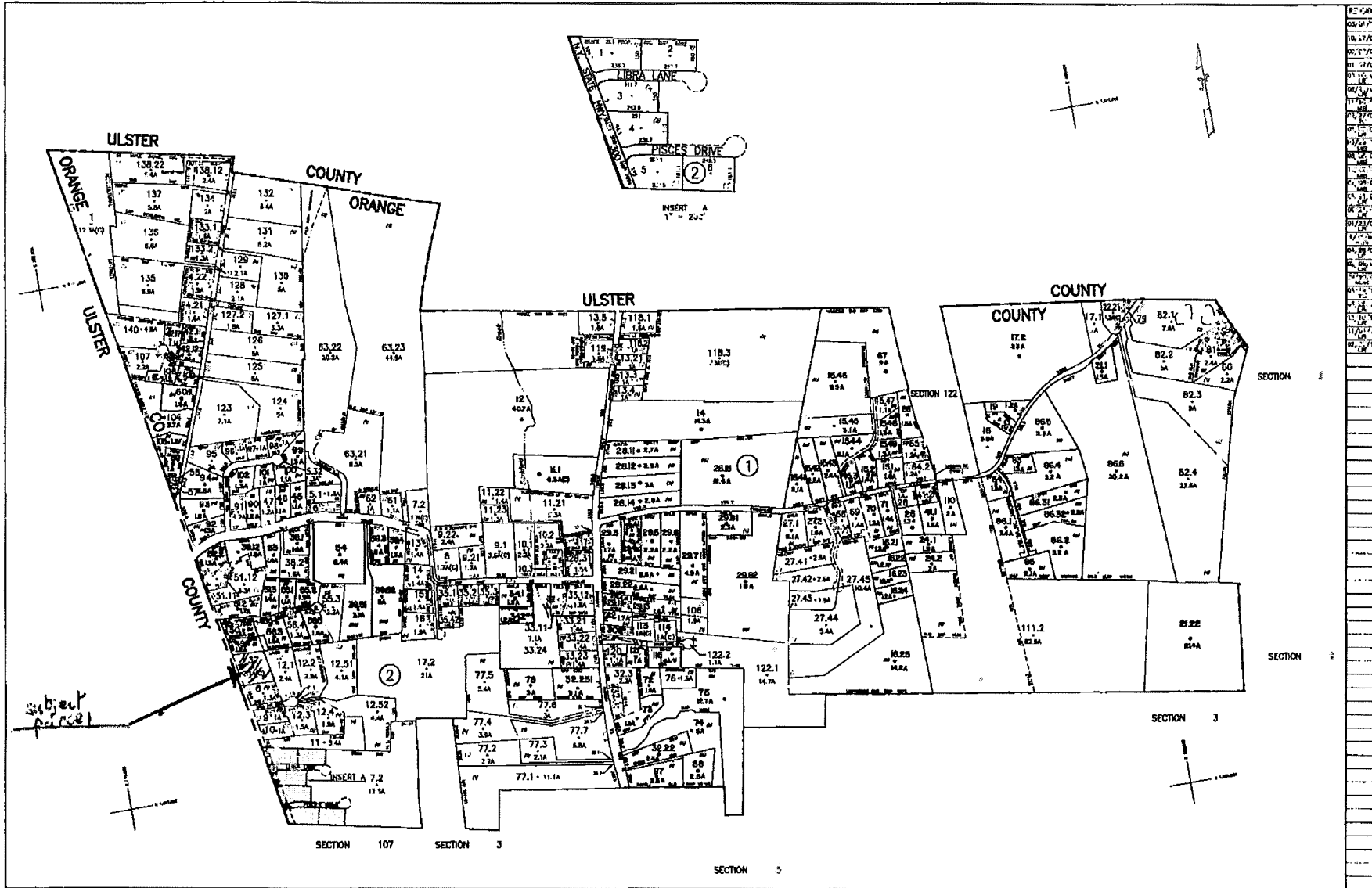
ORDERED, that the proceedings instituted under Article 7 of the Real Property Tax Law, be, and the same hereby are consolidated for trial, and it is further

ORDERED, that upon such reimbursement, that the above entitled proceedings be, and the same are discontinued with prejudice and without costs and disbursements to any party as against the other.

ENTER:

\_\_\_\_\_  
Justice of the Supreme Court

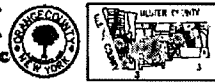
Signed: Goshen, New York \_\_\_\_\_, 2012



**LEGEND**

STATE OR COUNTY LINE	FILED PLAN LOT LINE	TAX MAP BLOCK NO.	FILED PLAN BLOCK NO.
TWP. LINE OR VILLAGE	BASEMENT LINE	TAX MAP PARCEL NO.	FILED PLAN LOT A.1.
RAIL OR BRIDGE LINE	MAJOR D.C.	ADJACENT TO BRIDGE (UNDER)	STREET NUMBER
SPECIAL LOT LINE	MAJOR FEATURES	BRIDGE	TOWNSHIP
PROPERTY LINE	THE COMPANY'S (LARGE)	PORTION OF TAX MAP	TOWN ROAD

**ORANGE COUNTY-NEW YORK**



334600  
**TOWN OF NEWBURGH**

Scale 1" = 400' Section No. 1

MAINTENANCE, ALTERATION, SALE OR DISTRIBUTION OF ANY PORTION OF THE ORANGE COUNTY TAX MAP IS PROHIBITED WITHOUT WRITTEN PERMISSION OF THE C.C. REAL PROPERTY TAX SERVICE AGENCY

NOT TO BE REPRODUCED FOR COMMERCIAL PURPOSES FOR TAX PURPOSES ONLY NOT TO BE USED FOR CONVEYANCE

Prepared by Orange County Real Property Tax Service Agency, 124 West Street, Newburgh, N.Y. 12551 Phone 845-521-2444 Fax 845-521-2449

ADJOINING REFERENCE

TAX YEAR 2012

DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor

George Woolsey, Councilman

Gilbert J. Piaquadio, Councilman

Elizabeth J. Greene, Councilwoman

Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE  
7 OF THE REAL PROPERTY

TAX LAW:  
SBL # 1-1-37  
AMERICAN TOWER CORP.  
(Route 300/Orchard Drive),  
INDEX NUMBERS 2008-8306, 2009-7532,  
2010-8041 and 2011-7590

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by  
Councilman/woman \_\_\_\_\_.

WHEREAS, American Tower Corp. (“Petitioner”) has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on or near State Route 300/Orchard Drive (Section 1-Block 1-Lot 37) on the tax assessment rolls for the tax year 2008, 2009, 2010 and 2011; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Stipulation of Settlement and related Judgment annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs the Town Assessor and Hacker & Murphy, LLP to execute and deliver the Stipulation of Settlement on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town’s Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman \_\_\_\_\_ voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman \_\_\_\_\_ voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman \_\_\_\_\_ voting \_\_\_\_\_

Wayne C. Booth, Supervisor \_\_\_\_\_ voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

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At an IAS Term of the Supreme Court of the State of New York held for the County of Orange, at 285 Main Street, Goshen, New York on the \_\_\_\_\_ day of \_\_\_\_\_, 2012

PRESENT: HON. CATHERINE M. BARTLETT,

Justice.-----X

In the Matter of the Application of  
COBELL LLC and/or CONFINANCE, INC.,  
Petitioners,  
- against -  
CONSENT  
JUDGMENT  
Index Nos.:  
6944/07  
16521/08  
17062/09  
008542/10  
007090/11

THE ASSESSOR OF THE TOWN OF NEWBURGH,  
THE BOARD OF ASSESSMENT REVIEW OF THE  
TOWN OF NEWBURGH, AND THE TOWN OF  
NEWBURGH,

Respondents. Tax Map Id. No.:  
60-3-29.11

For a Review of Tax Assessments under  
Article 7 of the Real Property Tax Law.-----X

The above petitioner having heretofore served and filed Petitions and Notices to review the tax assessments fixed by the TOWN OF NEWBURGH, for the assessment years 2007, 2008, 2009, 2010 and 2011 upon certain real property located in the Town of Newburgh, New York, and designated as: Section 60., Block 3, Lot 29.11 on the Official Assessment Map of the TOWN OF NEWBURGH, and

The issues of these proceedings having duly come on for trial at an IAS Term of the Court, and the petitioner having appeared by JOSEPH ALBERT, ESQ., and the respondents having appeared by CATHY L. DROBNY, ESQ., Town Attorney, Town of Newburgh, and the parties having made their settlement, it is

**ORDERED**, that the assessments on the property referred to herein, be and the same is hereby reduced, corrected and fixed for the 2007, 2008, 2009, 2010 and 2011 assessment years as follows:

Tax ID No. 60-3-29.11			
Assessment Year	Original Assessment	Reduced Assessment	Amount of Reduction
2007	\$3,007,500	\$3,007,500	\$0
2008	\$3,047,500	\$2,957,200	\$90,300
2009	\$3,047,500	\$3,047,500	\$0
2010	\$3,147,500	\$3,147,500	\$0
2011	\$3,147,500	\$3,147,500	\$0

**ORDERED, ADJUDGED AND DECREED**, that the officer or officers having custody of the assessment rolls upon which the above-mentioned assessments and any taxes levied thereon are entered shall correct the said entries in conformity with this Order and shall note upon the margin of said roll, opposite of said entries, that the same have been corrected by the authority of this order, and it is further

**ORDERED**, that there shall be audited, allowed and paid to the petitioner by the TOWN OF NEWBURGH for Tax Map No.: Section 60., Block 3, Lot 29.11, the amount of Town and Special District taxes paid by the petitioner as taxes against the said erroneous assessments in the excess of what the taxes would have been had the said assessments made in the aforesaid years been determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, provided, however, notwithstanding any other provision herein to the contrary, interest shall be waived in the event that payment is made within sixty (60) days from the date of service of this Order and of the Audit and Demand for payment, and it is further,



**ORDERED AND DIRECTED**, that the County Legislators of the COUNTY OF ORANGE, State of New York, be and are hereby directed and authorized to audit, allow and pay to the petitioner the amount, if any, of State, County, Judiciary and Sewer District taxes paid by the petitioner as taxes against the erroneous assessments in excess of what the taxes would have been had the assessments been determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, provided, however, notwithstanding any other provision herein to the contrary, interest shall be waived in the event that payment is made within sixty (60) days from the date of service of this Order and of the Audit and Demand for payment, and it is further,

**ORDERED**, that there shall be audited, allowed and paid to the petitioner by the NEWBURGH ENLARGED CITY SCHOOL for Tax Map No.: Section 60, Block 3, Lot 29.11 the amount of School taxes, and Library taxes if applicable, paid by the petitioner as taxes against the said erroneous assessments in the excess of what the taxes would have been had the said assessment made in the aforesaid years been determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, provided, however, notwithstanding any other provision herein to the contrary, interest shall be waived in the event that payment is made within sixty (60) days from the date of service of this Order and of the Audit and Demand for payment, and it is further,

**ORDERED AND DIRECTED**, that all tax refunds hereinabove directed to be made by respondent, the TOWN OF NEWBURGH and/or any of the various additional taxing authorities named herein, be made by check or draft payable to the order of JOSEPH ALBERT, ESQ., as attorney for the petitioner, who is to hold the

proceeds as trust funds for appropriate distribution, and who is to remain subject to the further jurisdiction of the Court in regard to his attorney's lien, pursuant to Judiciary Law Section 475, and it is further

**ORDERED AND DIRECTED**, that with respect to Town, County and School District tax refunds, unless paid within sixty (60) days from service of this Order and of the Audit and Demand for payment all tax refunds are to be made with statutory interest from the date the taxes indicated herein were paid, pursuant to Section 726 of the Real Property Tax Law of the State of New York, and it is further

**ORDERED**, that this Order hereby constitutes and represents full settlement of the tax review proceedings herein, and there are no costs or allowances awarded to, by or against any of the parties, and that upon compliance with the terms of this Order, the above-entitled proceedings be and the same are settled and discontinued.

**ENTER,**

HON. CATHERINE M. BARTLETT, J.S.C.

Joseph Albert, Esq.  
Formerly  
Albert & Albert  
Lawyers

The Office Mansion  
100 White Plains Road  
Tarrytown, N.Y. 10591  
(914) 332-6666  
Fax: (914) 332-0806

**SIGNING AND ENTRY OF THE WITHIN  
ORDER IS HEREBY CONSENTED TO:**

**CATHY L. DROBNY, ESQ.**

Town Attorney  
Town of Newburgh  
Hacker & Murphy, LLP  
7 Airport Park Boulevard  
Latham, New York 12110  
(581) 783-3843

**JOSEPH ALBERT, ESQ.**

Attorney for Petitioner  
100 White Plains Road  
Tarrytown, NY 10591  
(914) 332-6666

Joseph Albert, Esq.  
Formerly  
Albert & Albert  
Lawyers

The Office Mansion  
100 White Plains Road  
Tarrytown, N.Y. 10591  
(914) 332-6666  
Fax: (914) 332-0806

### Cobell LLC/Cofinance (Coburgh)

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability
2007	60-3-29.11	\$3,047,500	\$1,400,000	27.35%	\$11,142,596	\$5,118,830	\$1,647,500	County 9.4000	\$ 15,486.50		\$ 15,486.50
								Town 9.1500	\$ 15,074.63		\$ 15,074.63
								Fire-OL 3.43	\$ 5,650.93		\$ 5,650.93
								Sp.Dist.	\$ -		\$ -
								School 65.6400	\$108,141.90		\$108,141.90
2008	60-3-29.11	\$3,047,500	\$1,400,000	27.35%	\$11,142,596	\$5,118,830	\$1,647,500	County 10.8300	\$ 17,842.43		\$ 17,842.43
								Town 10.7300	\$ 17,677.68		\$ 17,677.68
								Fire-OL 3.66	\$ 6,029.85		\$ 6,029.85
								Sp.Dist.	\$ -		\$ -
								School 64.2968	\$105,928.98		\$105,928.98
2009	60-3-29.11	\$3,047,500	\$1,400,000	28.68%	\$10,825,872	\$4,881,450	\$1,647,500	County 10.3400	\$ 17,035.15		\$ 17,035.15
								Town 11.2900	\$ 18,600.28		\$ 18,600.28
								Fire-OL 3.77	\$ 6,211.08		\$ 6,211.08
								Sp.Dist.	\$ -		\$ -
								School 62.9177	\$103,656.91		\$103,656.91
2010	60-3-29.11	\$3,147,500	\$1,200,000	32.80%	\$9,596,037	\$3,658,537	\$1,947,500	County 9.4600	\$ 18,423.35		\$ 18,423.35
								Town 11.5000	\$ 22,396.25		\$ 22,396.25
								Fire-OL 3.81	\$ 7,419.98		\$ 7,419.98
								Sp.Dist.	\$ -		\$ -
								School 62.7960	\$122,295.21		\$122,295.21
2011	60-3-29.11	\$3,147,500	\$1,300,000	35.60%	\$8,841,292	\$3,651,665	\$1,847,500	County 9.3141	\$ 17,207.80		\$ 17,207.80
								Town 11.4049	\$ 21,070.55		\$ 21,070.55
								Fire-OL 3.92	\$ 7,242.20		\$ 7,242.20
								Sp.Dist.	\$ -		\$ -
								School 63.6879	\$117,663.40		\$117,663.40

### Cobell LLC/Cofinance (Coburgh) - Settlement

Year	Parcel Number	Assessed Value	Reduced Assessed Value	Eq. Rate	FMV	Reduced FMV	Difference	Tax Rate	Refund Liability	Interest	Total Refund Liability
2007	60-3-29.11	\$3,047,500	\$3,047,500	27.35%	\$11,142,596	\$ 11,142,596	\$ -	County	9.4000	\$ -	\$ -
								Town	9.1500	\$ -	\$ -
								Fire-OL	3.43	\$ -	\$ -
								Sp.Dist.		\$ -	\$ -
								School	65.6400	\$ -	\$ -
2008	60-3-29.11	\$3,047,500	\$ 2,957,200	27.35%	\$11,142,596	\$ 10,812,431	\$ 90,300	County	10.8300	\$ 977.95	\$ 977.95
								Town	10.7300	\$ 968.92	\$ 968.92
								Fire-OL	3.66	\$ 330.50	\$ 330.50
								Sp.Dist.		\$ -	\$ -
								School	64.2968	\$ 5,806.00	\$ 5,806.00
2009	60-3-29.11	\$3,047,500	\$ 3,047,500	28.68%	\$10,625,872	\$ 10,625,872	\$ -	County	10.3400	\$ -	\$ -
								Town	11.2900	\$ -	\$ -
								Fire-OL	3.77	\$ -	\$ -
								Sp.Dist.		\$ -	\$ -
								School	62.9177	\$ -	\$ -
2010	60-3-29.11	\$3,147,500	\$ 3,147,500	32.80%	\$ 9,596,037	\$ 9,596,037	\$ -	County	9.4800	\$ -	\$ -
								Town	11.5000	\$ -	\$ -
								Fire-OL	3.81	\$ -	\$ -
								Sp.Dist.		\$ -	\$ -
								School	62.7960	\$ -	\$ -
2011	60-3-29.11	\$3,147,500	\$ 3,147,500	35.60%	\$ 8,841,292	\$ 8,841,292	\$ -	County	9.3141	\$ -	\$ -
								Town	11.4049	\$ -	\$ -
								Fire-OL	3.92	\$ -	\$ -
								Sp.Dist.		\$ -	\$ -
								School	63.6879	\$ -	\$ -

SECTION	AREA	ACRES	PERCENTAGE
SECTION 34	1.21	1.21	100%
SECTION 36	1.21	1.21	100%
SECTION 38	1.21	1.21	100%
SECTION 40	1.21	1.21	100%
SECTION 42	1.21	1.21	100%
SECTION 44	1.21	1.21	100%
SECTION 46	1.21	1.21	100%
SECTION 48	1.21	1.21	100%
SECTION 50	1.21	1.21	100%
SECTION 52	1.21	1.21	100%
SECTION 54	1.21	1.21	100%
SECTION 56	1.21	1.21	100%
SECTION 58	1.21	1.21	100%
SECTION 60	1.21	1.21	100%
SECTION 62	1.21	1.21	100%
SECTION 64	1.21	1.21	100%
SECTION 66	1.21	1.21	100%
SECTION 68	1.21	1.21	100%
SECTION 70	1.21	1.21	100%
SECTION 72	1.21	1.21	100%
SECTION 74	1.21	1.21	100%
SECTION 76	1.21	1.21	100%
SECTION 78	1.21	1.21	100%
SECTION 80	1.21	1.21	100%
SECTION 82	1.21	1.21	100%
SECTION 84	1.21	1.21	100%
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LEGEND

ORANGE COUNTY-NEW YORK

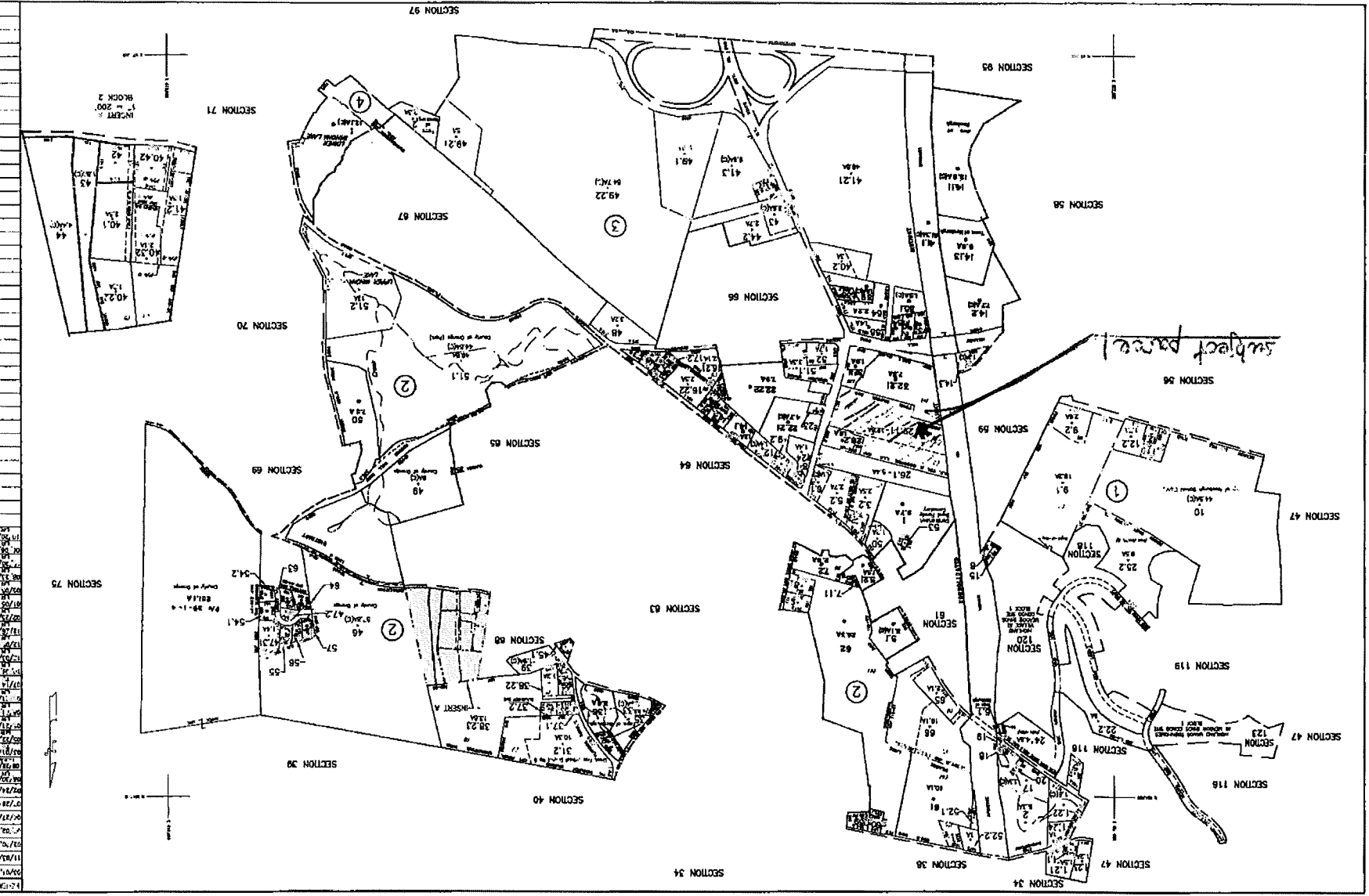


ADJOINING REFERENCE



Scale 1" = 400'

Section No. 60  
TOWN OF NEWBURGH  
334500



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SECTION 40	1.21	1.21	100%
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SECTION 198	1.21	1.21	100%
SECTION 200	1.21	1.21	100%

DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor

George Woolsey, Councilman

Gilbert J. Piaquadio, Councilman

Elizabeth J. Greene, Councilwoman

Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE

7 OF THE REAL PROPERTY

TAX LAW:

SBL # 60-3-29.11

CORBELL, LLC and/or CONFINANCE,  
INC.

(Route 300/Union Avenue),

INDEX NUMBERS 2007-6944, 2008-16521,  
2009-17062, 2010-8542 and 2011-7090

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by  
Councilman/woman \_\_\_\_\_.

WHEREAS, Corbell, LLC and/or Confinance, Inc. (“Petitioner”) has instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on or near State Route 300/Union Avenue (Section 60-Block 3-Lot 29.11) on the tax assessment rolls for the tax year 2007, 2008, 2009, 2010 and 2011; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Consent Judgment annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs Hacker & Murphy, LLP to execute and deliver the Consent Judgment on behalf of the Town; and  
BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town’s Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:

George Woolsey, Councilman voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman voting \_\_\_\_\_

Wayne C. Booth, Supervisor voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.



SUPREME COURT OF THE STATE OF NEW YORK  
COUNTY OF ORANGE

-----X

In the Matter of the Application For A  
Judicial Review Under Article 7 of the  
Real Property Tax Law of A Real Property  
Tax Assessment, by Philip E. Segali and  
Elaine J. Segali

**CONSENT ORDER**

Index No. 2009-8414

Petitioners,

against

MICHAEL J. FOGERTY, Assessor and  
GERALD J. AMOROSO, LOUIS P. FORTUNATO,  
JOSEPH JAMES, JOSEPH LECAROZ and  
WILLIAM R. WISEMAN, JR., CONSTITUTING  
THE BOARD OF ASSESSMENT REVIEW  
OF THE TOWN OF NEWBURGH

Respondents.

-----X

IT IS HEREBY STIPULATED AND AGREED by and between the undersigned, who are  
the attorneys of record for the above parties with full, direct and actual authority of their  
respective clients to do the same, that said proceeding shall be settled and compromised in the  
following manner.

1. The 2009 final assessments on the Petitioner's subject property was fixed by the  
assessor of the Town of Newburgh as follows:

<u>YEAR</u>	<u>TAX MAP NO.</u>	<u>ASSESSED VALUE</u>
2009	90-1-2	\$230,000.00

2. The 2009 final assessments on the Petitioner's real property shall be corrected,  
reduced and revised in the following manner:

## Philip & Elaine Segali v. T/O Newburgh - Claimed Reduction

Year	Parcel Number	Assessed Value	Claimed Assessed Value	Eq. Rate	FMV	Claimed FMV	Difference	Tax Rate		Refund Liability	Interest	Total Refund Liability
2009	90-1-2	\$ 230,000	\$ 156,306	28.68%	\$ 801,953	\$ 545,000	\$ 73,694	County	10.34	\$ 762.00		\$ 762.00
								Town	11.29	\$ 832.01		\$ 832.01
								Fire-Cold	5.46	\$ 402.37		\$ 402.37
								Sp.Dist.		\$ -		
								School	54.7495	\$ 4,034.71		\$ 4,034.71
2010	90-1-2	\$ 230,000	\$ 178,760	32.80%	\$ 701,220	\$ 545,000	\$ 51,240	County	9.46	\$ 484.73		\$ 484.73
								Town	10.34	\$ 529.82		\$ 529.82
								Fire-Cold	5.86	\$ 300.27		\$ 300.27
								Sp.Dist.		\$ -		
								School	54.1801	\$ 2,776.19		\$ 2,776.19
2011	90-1-2	\$ 230,000	\$ 194,020	35.60%	\$ 646,067	\$ 545,000	\$ 35,980	County	9.31	\$ 340.37		\$ 340.37
								Town	11.40	\$ 372.03		\$ 372.03
								Fire-Cold	5.77	\$ 210.84		\$ 210.84
								Sp.Dist.		\$ -		
								School		\$ 1,949.40		\$ 1,949.40
										\$ 12,994.73		

**Philip & Elaine Segall v. T/O Newburgh - Settlement**

Year	Parcel Number	Assessed Value	Reduced AV	Eq. Rate	FMV	Reduced FMV	Difference	Tax Rate		Refund Liability	Interest	Total Refund Liability
2009	90-1-2	\$ 230,000	\$ 156,306	28.68%	\$ 801,953	\$ 545,000	\$ 73,694	County	10.34	\$ 762.00		\$ 762.00
								Town	11.29	\$ 832.01		\$ 832.01
								Fire-Cold	5.46	\$ 402.37		\$ 402.37
								Sp.Dist.		\$ -		
								School	54.7495	\$ 4,034.71		\$ 4,034.71
2010	90-1-2	\$ 230,000	\$ 230,000	32.80%	\$ 701,220	\$ 701,220	\$ -	County	9.46	\$ -		\$ -
								Town	10.34	\$ -		\$ -
								Fire-Cold	5.86	\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School	54.1801	\$ -		\$ -
2011	90-1-2	\$ 230,000	\$ 230,000	35.60%	\$ 646,067	\$ 646,067	\$ -	County	9.31	\$ -		\$ -
								Town	11.40	\$ -		\$ -
								Fire-Cold	5.77	\$ -		\$ -
								Sp.Dist.		\$ -		\$ -
								School		\$ -		\$ -
										\$ 6,031.08		

<u>YEAR</u>	<u>TAX MAP NO.</u>	<u>ORIGINAL ASSESSMENT</u>	<u>REVISED ASSESSMENT</u>	<u>REDUCTION</u>
2009	90-1-2	\$230,000.00	\$156,306.00	(\$73,694)

3. The Assessor of the Town of Newburgh shall forthwith correct and revise the entry with respect to the final 2009 assessment rolls of the Town in a manner consistent with the provisions of the preceding paragraphs.
4. The Town of Newburgh, the Newburgh Enlarged City School District, the County of Orange and any special district for which taxes are levied based on the assessments made subject to this agreement, shall forthwith allow, pay and refund to Petitioner the excess principal amounts of real property taxed paid on account of the previously unrevised 2009 final assessments, which excess taxes were previously paid on account of the unrevised assessments specified herein. Said refunds shall be for repayment of excess principal taxes paid and shall be made in accordance with local refunding procedures established and provided for such cases. Any refunds due for excess Town taxes shall be refunded by the County and demand for refund for Town taxes shall be made to the County. Petitioner waived statutory interest from all refunds paid by the Town, County and School District.
5. If applicable, corrected or amended property tax bills shall be furnished to Petitioner by the Town of Newburgh, the County of Orange and/or the Newburgh Enlarged City School District, for any subsequent tax billing date for which amended tax bills are in order consistent with the terms and conditions of this agreement.
6. RPTL §727 is waived and the reduction in assessed value applied to the 2009 assessment roll only.

7. The judicial proceeding as to the assessed value of the subject property in dispute for 2009 is being simultaneously compromised, settled and discontinued in accordance with the terms of this agreement without costs or disbursements and the parties signifying, by their subscribing to the terms and conditions hereof, a full final and binding settlement of the special proceeding entitled above. The terms and conditions of the Stipulation shall, however, survive the making and entry of a judicial order providing for the settlement and compromise of the prior litigated proceeding and shall not merge herein.

8. This proceeding shall thereupon be discontinued on the merits, without costs in favor of any party against another, subject to compliance with the refund provisions made part hereof. Any party may move this Court on notice to the other for any relief it shall deem appropriate for the construction or enforcement of this agreement.

9. This Consent Order will be submitted to the New York State Supreme Court for signature and entry, and these proceedings shall thereupon be discontinued on the merits, without costs in favor of any party against another, subject to compliance with the refund provisions made part thereof. Any party may move this Court on notice to the other for any relief it shall deem appropriate for the construction or enforcement of this agreement.

DATED: \_\_\_\_\_, 2012

\_\_\_\_\_  
Daniel C. Jackson, III, Esq.  
Larkin, Axelrod, Ingrassia & Tetenbaum, LLP  
Attorneys for Petitioner  
356 Meadow Avenue  
Newburgh, NY 12550  
(845) 566-5345

DATED \_\_\_\_\_, 2012

\_\_\_\_\_  
Cathy L. Drobny, Esq.  
Hacker Murphy, LLP  
Attorneys for Respondents  
7 Airport Park Boulevard  
Latham, NY 12110  
(518) 783-3843

PRESENT: HON. CATHERINE M. BARTLETT, A.J.S.C

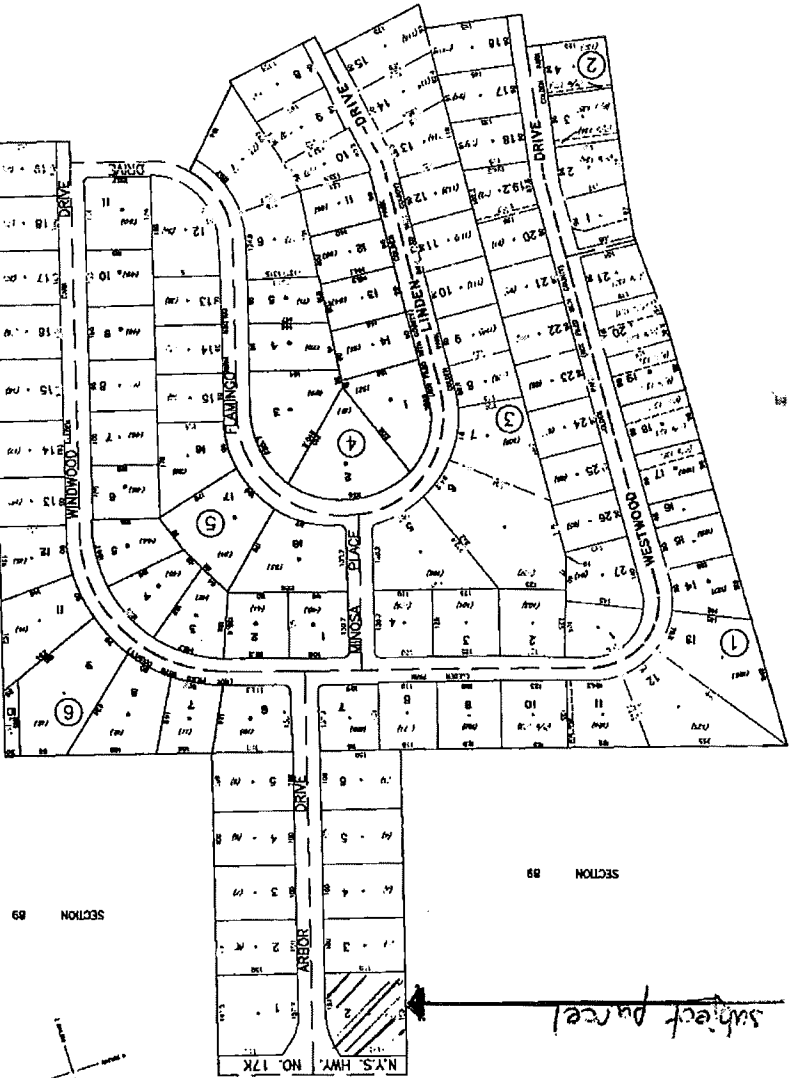
BE IT SO ORDERED AND ADJUDGED

DATED: \_\_\_\_\_, 2012  
AT: \_\_\_\_\_, New York

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Hon. Catherine M. Bartlett, A.J.S.C.

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LEGEND



ORANGE COUNTY-NEW YORK

PLANNING REFERENCE MAP OF THE TOWN OF NEWBURGH, NEW YORK, SHOWING THE LOCATION OF THE SITE. THIS MAP IS FOR INFORMATION ONLY AND DOES NOT CONSTITUTE A GUARANTEE OF THE ACCURACY OF THE INFORMATION THEREON. THE ENGINEER HAS CONDUCTED A VISUAL INSPECTION OF THE SITE AND HAS FOUND IT TO BE IN SUBSTANTIAL ACCORDANCE WITH THE INFORMATION PROVIDED BY THE TOWN OF NEWBURGH. THE ENGINEER HAS NOT CONDUCTED A SURVEY OF THE SITE AND HAS NOT DETERMINED THE EXACT LOCATION OF THE SITE. THE ENGINEER HAS NOT CONDUCTED A SURVEY OF THE SITE AND HAS NOT DETERMINED THE EXACT LOCATION OF THE SITE.

TOWN OF NEWBURGH

Section No. 90

Scale 1" = 100'

1/10/11

1/10/11

DRAFT

At a meeting of the Town Board of the Town of Newburgh, held at the Town Hall, 1496 Route 300, in the Town of Newburgh, Orange County, New York on the \_\_\_nd day of August, 2012 at 7:00 o'clock p.m.

PRESENT:

Wayne C. Booth, Supervisor  
George Woolsey, Councilman  
Gilbert J. Piaquadio, Councilman  
Elizabeth J. Greene, Councilwoman  
Ernest C. Bello, Jr., Councilman

RESOLUTION OF TOWN BOARD  
AUTHORIZING SETTLEMENT OF  
PROCEEDING UNDER ARTICLE  
7 OF THE REAL PROPERTY  
TAX LAW:  
SBL # 90-1-2  
PHILIP E. SEGALI AND  
ELAINE J. SEGALI  
(NYS Route 17K and Arbor Drive),  
INDEX NUMBERS 2009-8414

Councilman/woman \_\_\_\_\_ presented the following resolution which was seconded by Councilman/woman \_\_\_\_\_.

WHEREAS, Philip E. Segali and Elaine J. Segali (together "Petitioner") have instituted proceedings under Article 7 of the Real Property Tax Law by which Petitioner seeks to obtain judicial review and reduction of the assessment of certain real property in the Town of Newburgh, Orange County, New York located on NYS Route 17K and Arbor Drive (Section 90-Block 1-Lot 2) on the tax assessment rolls for the tax year 2009; and

WHEREAS, special counsel to the Town, Hacker & Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioners, the terms of which are embodied in a proposed Consent Order annexed hereto and recommended that the Town Board authorize the settlement; and

WHEREAS, after review and discussion, the Town Board has determined it to be in the best interests of the Town to authorize the settlement.

NOW, THEREFORE, BE IT RESOLVED that the Town Board hereby authorizes and directs Hacker & Murphy, LLP to execute and deliver the Consent Order on behalf of the Town; and

BE IT FURTHER RESOLVED, that Hacker & Murphy, LLP, the Attorney for the Town, the Town's Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and on behalf of the Town, all such certificates, documents and papers as may be necessary to effectuate and carry out the settlement; and

BE IT FURTHER RESOLVED that the aforesaid resolutions shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call which resulted as follows:



George Woolsey, Councilman voting \_\_\_\_\_

Gilbert J. Piaquadio, Councilman voting \_\_\_\_\_

Elizabeth J. Greene, Councilwoman voting \_\_\_\_\_

Ernest C. Bello, Jr., Councilman voting \_\_\_\_\_

Wayne C. Booth, Supervisor voting \_\_\_\_\_

The resolution was thereupon declared duly adopted.

**16. MOTION FOR EXECUTIVE SESSION: Proposed/Pending Litigation  
for Orchard Hills/Roseton Sewer Works**