

#9A



Rider Weiner & Frankel P.C.
ATTORNEYS & COUNSELORS AT LAW

Attorney-Client privileged
MEMORANDUM

TO: HON. GILBERT J. PIAQUADIO, SUPERVISOR
TOWN BOARD MEMBERS

FROM: MARK C. TAYLOR, ATTORNEY FOR THE TOWN

RE: SETTLEMENT OF TAX CERTIORARI (2021);
NICOLAS DIBRIZZI (13 ANCHOR DRIVE)
OUR FILE NO. 800.24

DATE: OCTOBER 7, 2022

P: 845.562.9100
F: 845.562.9126
655 Little Britain Road
New Windsor, NY 12553
P.O. Box 2280
Newburgh, NY 12550

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M. J. Rider
(1906-1968)
Elliott M. Weiner
(1915-1990)

COUNSEL

Stephen P. Duggan, III
John K. McGuirk
(1942-2018)

OF COUNSEL

Craig F. Simon
Irene V. Villacci

Enclosed are copies of a letter from Cathy Drobny, Esq. of E. Stewart Jones, Hacker Murphy regarding the above referenced proposed settlement, a proposed Consent Judgments and a chart showing the approximate refunds that will be due from the taxing jurisdictions under the proposed settlement of the above referenced real property tax assessment appeal. Also enclosed is a map showing the location of the tax parcel which is the subject of the proceedings which contains an office building on Stony Brook Court.

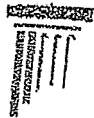
The settlement provides for a reduction in assessed value of \$52,156 from \$373,500 to \$231,344 for 2021. The Consent Judgment also provides for a stipulated assessed value of \$280,963 for the 2022 tax year. Attorney Drobny indicates the statutory freeze on settled assessed values has been waived given the on-going renovations.

The chart indicates that the refund liability for the Town (including Highway but not including special districts and the Fire District) will be approximately \$812.54.

Also attached is a proposed resolution which would authorize the Settlement.

MCT/sel
Enc.

cc: Lisa M. Vance Ayers, Town Clerk
Assessor (via e-mail)
Joseph P. Pedi, Receiver of Taxes (via e-mail)
Ronald Clum, Town Accountant (via e-mail)
Cathy L. Drobny, Esq. (via e-mail)



E. STEWART
Jones Hacker Murphy LLP
 ATTORNEYS & COUNSELORS AT LAW

Please send all mail to:
 SCHENECTADY

September 21, 2022

VIA E-MAIL - mtaylor@riderweiner.com
 Mark C. Taylor, Esq.
 Rider, Weiner & Frankel, P.C.
 655 Little Britain Road
 Windsor, New York 12553

MAIN OFFICE:
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 ALBANY, NY 12207

PHONE: (518) 274-5820
 FAX: (518) 274-5875

www.joneshacker.com

Re: Nicolas DiBrizzi v. Town of Newburgh
 Index No. EF005323-2021
 Our File No. 5018.095

Dear Mr. Taylor:

Attached please find the proposed Consent Judgment relative to the above-referenced proceeding. There is currently only the 2021 Petition pending on this residential property that is located at 13 Anchor Drive (Tax Map #121-1-15). The 2021 FMV of the property is \$1,322,100 (AV \$373,500). After a review of the property records, the comparable properties in the subject neighborhood and consideration that the petitioner is renovating the property, we negotiated this settlement. The proposed settlement reduces the 2021 FMV of the property to \$1,137,502. (2021 AV \$321,344).¹ The statutory three-year freeze has been waived for this settlement due to the current and future renovations of the subject property. Molly Carhart and I feel that this is a fair settlement.

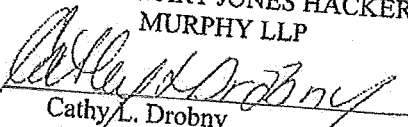
We recommend that the Town Board authorize us to enter into this settlement as proposed. Please place this matter on the agenda for the next Newburgh Town Board Meeting for approval. Please advise me once the Resolution passes and I will sign the original Consent Judgment.

I have also attached for your review a copy of the refund liability chart that shows the potential liability and the proposed settlement.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

E. STEWART JONES HACKER
 MURPHY LLP

By: 
 Cathy L. Drobny
cdrobnv@joneshacker.com
 Direct Dial: (518) 213-0116

CLD:kah

Attachments

cc: Gilbert Piaquadio, Supervisor
 Molly Carhart, Assessor

¹ The 2022 assessment is \$280,963 (FMV \$1,137,501) as stipulated by the parties in May.

At an IAS Term of the Supreme Court of the State of New York held in and for the County of Orange, at 285 Main Street, Goshen, New York on the ____ day of _____, 2022.

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF ORANGE

-----X
In the Matter of the Application of
NICOLAS DIBRIZZI,

Petitioner,

CONSENT JUDGMENT

-against-

TOWN OF NEWBURGH, a Municipal Corporation, its ASSESSOR, and its BOARD OF ASSESSMENT REVIEW,

Respondents.

Index No.:
EF005323-2021

Assigned Justice:
Hon. E. Loren Williams,
J.S.C.

For Review of the Assessment of Certain Real Property under Article 7 of the Real Property Tax Law.

-----X

The above petitioner having heretofore served and filed a Petition and Notice to review the tax assessment fixed by the Town of Newburgh for the 2021 assessment roll, upon certain real property located in the Town of Newburgh, Orange County, New York, and designated as: 121-1-15 (13 Anchor Drive), on the Official Assessment Map of the Town of Newburgh, and

The petitioner having appeared by Stenger, Diamond & Glass, LLP, Karen E. Hagstrom, Esq., and the respondents having appeared by E Stewart Jones Hacker Murphy,

LLP, Cathy L. Drobny, Esq., Attorneys for the Town of Newburgh, and the parties having made their settlement, it is hereby

ORDERED, that the assessment of the property referred to herein, be and the same is hereby reduced, corrected, and fixed for the 2021 assessment roll as follows:

DESCRIPTION (Tax Map No.: 121-1-15) 13 Anchor Drive

| <u>Assessment Roll</u> | <u>Original Assessment</u> | <u>Settlement Assessment</u> | <u>Amount of Reduction</u> |
|------------------------|----------------------------|------------------------------|----------------------------|
| 2021 | 373,500 | 321,344 | 52,156 |

, and it is further

ORDERED, that the officer or officers having custody of the assessment roll upon which the above-mentioned assessment 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 Orange County Commissioner of Finance or the Town of Newburgh for 121-1-15 (13 Anchor Drive), the amount of Town, Town Special District and any other ad valorem taxes paid by the petitioner as taxes against the said erroneous assessment in the excess of what the taxes would have been had the said assessment made in the aforesaid year 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 with notice of entry, and it is further,

ORDERED, that the Commissioner of Finance of the County of Orange, State of New York, be and is hereby directed and authorized to audit, allow and pay to the petitioner the amount of County taxes or County special district and any other ad valorem taxes paid by the petitioner as taxes against the erroneous assessment in excess of what the taxes would have been had the assessment 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 upon the Commissioner of Finance with notice of entry; and it is further

ORDERED, that there shall be audited, allowed and paid to the petitioner by the Marlboro Central School District for 121-1-15 (13 Anchor Drive), the amount of School taxes, and Library taxes if applicable, paid by the petitioner as taxes against the said erroneous assessment in the excess of what the taxes would have been had the said assessment made in the aforesaid year 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 with notice of entry, and it is further

ORDERED, that 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 all tax refunds hereinabove directed to be made by respondents, the Orange County Commissioner of Finance, Town of Newburgh, Marlboro Central School District and/or any of the various taxing authorities, be made by check or draft payable to the order of Stenger, Diamond & Glass, LLP, as attorneys 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 its attorney's lien, pursuant to Judiciary Law Section 475, and it is further

ORDERED, that the assessment for the 2022 tax roll for 121-1-15 (13 Anchor Drive), is 280,963, by stipulation of the parties, and it is further

ORDERED, that this Order hereby constitutes and represents full settlement of the tax review proceeding 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.

Dated: Goshen, New York
_____, 2022

ENTER,

HON. E. LOREN WILLIAMS, J.S.C.

Signing and entry of the within Order is hereby Consented to:

E STEWART JONES HACKER MURPHY LLP

BY: _____

CATHY L. DROBNY, ESQ.

Attorneys for Respondents

28 Second Street

Troy, NY 12180

(518) 213-0116

cdrobny@joneshacker.com

STENGER, DIAMOND & GLASS, LLP

BY: _____

KAREN E. HAGSTROM, ESQ.

Attorneys for Petitioner

1136 Route 9

Wappingers Falls, NY 12590

(845) 298-2000 x133

khagstrom@sdglaw.com

Nicholas DiBrizzi - Town of Newburgh - 13 Anchor Drive

| Year | Parcel Number | Assessed Value | Claimed Assessed Value | Eq. Rate | FMV | Claimed FMV | Difference AV and Claimed AV | Tax Rate | Refund Liability |
|------|---------------|----------------|------------------------|----------|-------------|-------------|------------------------------|---------------------------|---------------------|
| 2021 | 121-1-15 | \$373,500 | \$141,250 | 28.25% | \$1,322,124 | \$500,000 | \$232,250 | County 12.1292 \$ | 2,817.01 |
| | | | | | | | | Town 10.8445 \$ | 2,518.64 |
| | | | | | | | | Highway 4.7344 \$ | 1,099.56 |
| | | | | | | | | Middlehope fire 4.5821 \$ | 1,084.19 |
| | | | | | | | | Consol It 0.3629 \$ | 84.28 |
| | | | | | | | | Consol wtr 1 1.4627 \$ | 339.71 |
| | | | | | | | | Consol wtr 2 2.5292 \$ | 587.41 |
| | | | | | | | | School 88.075559 \$ | 20,455.55 |
| | | | | | | | | Library 2.429105 \$ | 564.16 |
| | | | | | | | | Total | \$ 29,530.51 |

Nicholas DiBrizzi v. Town of Newburgh - 13 Anchor Drive - Settlement

| Year | Parcel Number | Assessed Value | Reduced Assessed Value | Eq. Rate | FMV | Reduced FMV | Difference AV and Revised AV | Tax Rate | Refund Liability |
|------|---------------|----------------|------------------------|----------|-------------|-------------|------------------------------|-----------------|-----------------------|
| 2021 | 121-1-15 | \$373,500 | \$321,344 | 28.25% | \$1,322,124 | \$1,137,501 | \$52,156 | County | 12.1292 \$ 632.61 |
| | | | | | | | | Town | 10.8445 \$ 565.61 |
| | | | | | | | | Highway | 4.7344 \$ 246.93 |
| | | | | | | | | Middlehope fire | 4.5821 \$ 238.98 |
| | | | | | | | | Consol It | 0.3629 \$ 18.93 |
| | | | | | | | | Consol wtr 1 | 1.4627 \$ 76.29 |
| | | | | | | | | Consol wtr 2 | 2.5292 \$ 131.91 |
| | | | | | | | | School | 88.075559 \$ 4,593.67 |
| | | | | | | | | Library | 2.429105 \$ 126.69 |
| | | | | | | | | Total | |

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 ___th day of October, 2022 at 7:00 o'clock p.m.

PRESENT:

Gilbert J. Piquadio, Supervisor

Elizabeth J. Greene, Councilwoman

Paul I. Ruggiero, Councilman

Scott M. Manley, Councilman

Anthony R. LoBiondo, Councilman

RESOLUTION OF TOWN BOARD
AUTHORIZING SETTLEMENT OF
PROCEEDINGS UNDER ARTICLE
7 OF THE REAL PROPERTY
TAX LAW:
SBL #121-1- 15
NICOLAS DIBRIZZI
(13 ANCHOR DRIVE)
INDEX NUMBER 2021-EF005323

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

WHEREAS, Nicolas DiBrizzi (the "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 real property in the Town of Newburgh, Orange County, New York, consisting of a single family dwelling and related improvements located on a parcel of land at 13 Anchor Drive (Section 121-Block 1-Lot 15) on the tax assessment roll for the tax year 2021; and

WHEREAS, special counsel to the Town, E. Stewart Jones Hacker Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioner, 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 E. Stewart Jones Hacker Murphy, LLP to execute and deliver the Consent Judgment on behalf of the Town; and

BE IT FURTHER RESOLVED, that E. Stewart Jones Hacker Murphy, LLP, the Supervisor, 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:

Elizabeth J. Greene, Councilwoman voting _____

Paul I. Ruggiero, Councilman voting _____

Scott M. Manley, Councilman voting _____

Anthony R. LoBiondo, Councilman voting _____

Gilbert J. Piaquadio, Supervisor voting _____

The resolution was thereupon declared duly adopted.



ORANGE COUNTY
NEW YORK

SECTION TABLE

SECTION NO. 121

SPECIAL DISTRICTS

SECTION NO. 121

SECTION NO. 121

SECTION NO. 121

SECTION NO. 121

SECTION NO. 121

TOWN OF NEWBURGH
SECTION NO. 121



#1B



Rider Weiner & Frankel P.C.
ATTORNEYS & COUNSELORS AT LAW

Attorney-Client privileged
MEMORANDUM

TO: HON. GILBERT J. PIAQUADIO, SUPERVISOR
TOWN BOARD MEMBERS

FROM: MARK C. TAYLOR, ATTORNEY FOR THE TOWN

RE: SETTLEMENT OF TAX CERTIORARI (2018, 2019, 2020,
2021 AND 2022);
ORANCOM, LLC (1406 ROUTE 300)
OUR FILE NO: 800.24

DATE: OCTOBER 7, 2022

P: 845.562.9100
F: 845.562.9126
655 Little Britain Road
New Windsor, NY 12553
P.O. Box 2280
Newburgh, NY 12550

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Charles E. Frankel
Michael J. Watsler
Mark C. Taylor
Deborah Weisman-Estis
M. Justin Rider

M. J. Rider
(1906-1968)
Elliott M. Weiner
(1915-1990)

COUNSEL

Stephen P. Duggan, III
John K. McGuirk
(1942-2018)

OF COUNSEL

Craig F. Simon
Irene V. Villacci

Enclosed are copies of a letter from Cathy Drobny, Esq. of E. Stewart Jones, Hacker Murphy regarding the above referenced proposed settlement, a proposed Consent Judgment and charts showing the claimed refund liabilities and the approximate refunds that will be due from the taxing jurisdictions under the proposed settlement of the above referenced real property tax assessment appeal. Also enclosed is a map showing the location of the tax parcel which is the subject of the proceedings which contains a retail shopping center on NYS Route 300.

The settlement provides for a discontinuance of the 2018, 2019 and 2020 proceeding and a reduction in assessed value of \$241,500 from \$1,600,000 to \$1,358,500 for 2020, a reduction of \$150,000 from \$3,710,000 to \$3,560,000 for 2021 and a reduction of \$300,000 from \$1,600,000 to \$1,300,000 for 2022. The Consent Judgment specifies that the provisions of RPTL Section 727 apply, holding the Assessed Value at the \$1,300,000 for the 2023, 2024 and 2025 assessment rolls, subject to the statutory exceptions.

The chart indicates that the refund liability for the Town (including Highway but not including special districts and the Fire District) will be approximately \$4,673.67 versus claimed refund liability of approximately \$78,356.22. The Newburgh Enlarged City School District's attorneys will be signatories on the Consent Order and Judgment as well.

Also attached is a proposed resolution which would authorize the Settlement.

MCT/sel
Enc.

cc: Lisa M. Vance Ayers, Town Clerk
Molly Carhart, Assessor (via e-mail)
Joseph P. Pedi, Receiver of Taxes (via e-mail)
Ronald Clum, Town Accountant (via e-mail)
Cathy L. Drobny, Esq. (via e-mail)

 E. STEWART
Jones Hacker Murphy LLP
ATTORNEYS & COUNSELORS AT LAW

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TROY, NY 12180

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SCHENECTADY, NY 12305

611 BROADWAY
SARATOGA SPRINGS, NY 12866

41 STATE STREET, SUITE 604-05
ALBANY, NY 12207

PHONE: (518) 274-5820
FAX: (518) 274-5875

www.joneshacker.com

September 9, 2022

VIA E-MAIL - mtaylor@riderweiner.com

Mark C. Taylor, Esq.
Rider, Weiner & Frankel P.C.
P.O. Box 2280
Newburgh, New York 12550

RE: Orancom, LLC v. Town of Newburgh
Index Nos. EF007440/2018, EF005457/2019, EF003544/2020,
EF004700/2021, EF003794/2022
Our File No. 5018:060

Dear Mark:

Attached please find the proposed Consent Judgment relative to the above-referenced proceedings. There are currently five years pending (2018-2022).

The subject parcel is +/- 34,500 retail shopping center located at 1406 Route 300 (Tax Map #66-3-20). The FMV ranges from \$4,705,882 in 2018 to \$6,477,733 in 2022. Assessed value is \$1,600,000 for all years. After review of the income and expense statements, leases, listing agreements and letters of intent to lease the vacant space, this settlement was negotiated.

The proposed settlement discontinues the 2018, 2019, and 2020 proceedings, reduces the 2021 assessment of the property to an equalized FMV of \$4,808,850 (AV \$1,358,500) and the 2022 assessment to an equalized FMV of \$5,263,158 (AV \$1,300,000). The 2022 assessed value as reduced will be held for 2023, 2024 and 2025 pursuant to RPTL §727, subject to the usual statutory exceptions. We feel that this is a good settlement.

I have attached for your review a copy of the refund liability charts, which show the potential liability versus the proposed settlement refund liability.

We recommend that the Town Board authorize us to enter into this settlement as proposed. Please place this matter on the agenda for the next Newburgh Town Board meeting for approval. Once the Resolution passes, please let me know and I will sign the Order.

Please do not hesitate to contact me if you have any questions.

Very truly yours,

E. STEWART JONES HACKER
MURPHY LLP

By: 

Cathy L. Drobny
cdrobny@joneshacker.com
Direct Dial: (518) 213-0116

CLD:kah

Attachments

cc: Molly Carhart, Assessor
Gilbert Piaquadio, Supervisor

File # 56641

At an IAS Term of the Supreme Court of the State of New York held in and for the County of Orange in Goshen, New York on the _____ day of _____, 2022.

P R E S E N T :

HON. _____ Justice.

-----X

| | | |
|-----------------------------------------|---|-------------------------------|
| In the Matter of the Application of | : | <u>CONSENT JUDGMENT</u> |
| ORANCOM, LLC, | : | Assessment |
| | : | <u>Year</u> <u>Index No.</u> |
| Petitioner, | : | 2018 EF007440/2018 |
| | : | 2019 EF005457/2019 |
| -against- | : | 2020 EF003544/2020 |
| | : | 2021 EF004700/2021 |
| | : | 2022 EF003794/2022 |
| | : | |
| THE BOARD OF ASSESSORS AND/OR THE | : | <u>Tax Map No.</u> |
| ASSESSOR OF THE TOWN OF NEWBURGH | : | 66-3-20 |
| AND THE BOARD OF ASSESSMENT REVIEW, | : | |
| Respondents. | : | S.D.:331100 |
| | : | NEWBURGH ENLARGED CITY |
| -and- | : | SCHOOL DISTRICT |
| NEWBURGH ENLARGED CITY SCHOOL DISTRICT, | : | |
| Intervenor-Respondent | : | |
| For Review Under Article 7 of the RPTL. | : | |

-----X

The above petitioners having heretofore served and filed the Petitions and Notices to review the tax assessments fixed by the Town of Newburgh for the assessment years 2021 and 2022 upon certain real property designated as Tax Map No. 66-3-20 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 this Court, and the petitioner having appeared by Ryan C. Hild, Esq., of KOEPEL MARTONE & LEISTMAN, LLC, and the respondents having appeared by Cathy L. Drobny, Esq., of E. Stewart Jones Hacker Murphy LLP, and the Intervenor-Respondent having appeared by Ira S. Levy, Esq., the parties having made their settlement, it is

ORDERED, that the assessment on the above referenced property be and the same are hereby reduced, corrected and fixed for the assessment years as follows:

| Assessment Roll | Original Assessed Value | Amount of Reduction | Final Assessed Value |
|-----------------|-------------------------|---------------------|----------------------|
| 2021 | \$ 1,600,000 | \$ 241,500 | \$ 1,358,500 |
| 2022 | \$ 1,600,000 | \$ 300,000 | \$ 1,300,000 |

and so reduced and confirmed, it is further

ORDERED, that the proceedings pertaining to Index Nos. 007440/18, 005457/19 and 003544/20, Tax Map No. 66-3-20 for tax years 2018/19, 2019/20 and 2020/21 are hereby discontinued, and it is further

ORDERED, that subject to the provisions of RPTL § 727, if the assessed value for the 2023, 2024, and 2025 assessment years is set at \$ 1,300,000 petitioner agrees not to file an RPTL Article 7 proceeding, and it is further

ORDERED, that the officer or officers having custody of said assessment roll 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 rolls opposite 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 KOEPPPEL, MARTONE & LEISTMAN, LLC, as attorneys for petitioner, by the Town of Newburgh, the amount, paid by petitioner for the above tax years as Town taxes against the original assessment in excess of what the taxes would have been if the assessments had been made upon the reduced assessed valuation, with interest pursuant to statute, except in the event that the refund of taxes is paid within 60 days from the date of service of a certified copy of Court Order with Notice of Entry, then interest is waived, and it is further

ORDERED, that there shall be audited, allowed and paid to KOEPEL MARTONE & LEISTMAN, LLC, as attorneys for petitioner, by the Newburgh Enlarged City School District, the overpayment of the School taxes paid by petitioner for the above assessment years in excess of what the taxes would have been if the assessments had been made upon the reduced assessed valuation as ordered, with interest pursuant to statute, except in the event that the refund of taxes is paid within 60 days from the date of service of a certified copy of a Court Order with Notice of Entry, then interest is waived, and it is further

ORDERED, that the Commissioner of Finance, on behalf of the County Legislator of the County of Orange, be and are hereby directed and authorized to audit, allow and pay to KOEPEL MARTONE & LEISTMAN, LLC, as attorneys for petitioner, the amounts, of County and all special district taxes and assessments paid by petitioner for the above assessment years in excess of what the taxes would have been if the said assessments had been made as determined by this order, with interest pursuant to statute, except in the event that the refund of taxes is paid within 60 days from the date of service of a certified copy of Court Order with Notice of Entry, and proof of payment of taxes, then interest is waived, and it is further

ORDERED, that the Commissioner of Finance of Orange County be served with a copy of this judgment with notice of entry, together with proof of payment of State, County, Judiciary, Sewer and any other Orange County special district taxes, and it is further,

ORDERED, that all tax refunds are to be paid with interest pursuant to §726 of the Real Property Tax Law of the State of New York, except that in the event the refund of taxes is paid within sixty (60) days from the date of service of a copy of this judgment with Notice of Entry, then interest is waived, together with the amounts of interest and penalties, if any, paid on the excess of the aforesaid taxes by reason of delinquent payment, and it is further

ORDERED, that all tax refunds hereinabove directed to be made are to be made by respondent, the Town of Newburgh and/or any of the various taxing authorities, be made by check or draft payable to the order of KOEPPPEL MARTONE & LEISTMAN, LLC, 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 Judiciary Law §475, and it is further

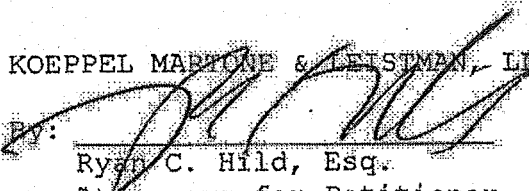
ORDERED, that this Order hereby constitutes and represents full settlement of each of the tax review proceedings herein, and there are no costs or allowances awarded to, by or against any of the parties, and that upon compliance with the terms of this Order, the above-entitled proceedings be and the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

E N T E R,

J.S.C.

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

KOEPPEL MARSHALL & LEISTMAN, LLC

By: 
Ryan C. Hild, Esq.
Attorneys for Petitioner
155 First Street
P.O. Box 863
Mineola, New York 11501
Rhild@taxcert.com

E. STEWART JONES HACKER MURPHY LLP

By: _____
Cathy L. Drobny, Esq.
Attorneys for Respondent
28 Second Street
Troy, New York 12180
cdrobny@joneshacker.com

IRA S. LEVY, ESQ.

By: _____
Ira S. Levy, Esq.
Attorney for Intervenor-Respondent
Newburgh Enlarged City School District
173 Ivy Hill Lane
Rye Brook, New York 10573
Iraleveys@gmail.com

Town of New Canaan, LLC - Route 30

| Year | Parcel Number | Assessed Value | Claimed Assessed Value | Eq. Rate | FMV | Claimed FMV | Difference AV and Claimed AV | Tax Rate | | Refund Liability |
|---------------------------------------------------------------------------------------------------|---------------|----------------|------------------------|----------|-------------|-------------|------------------------------|----------------|---------------|------------------|
| 2018 | 66-3-20 | \$1,600,000 | \$320,000 | 34.00% | \$4,705,882 | \$941,176 | \$1,280,000 | County | 11.0306 | \$ 14,119.04 |
| | | | | | | | | Town | 9.4132 | \$ 12,048.90 |
| | | | | | | | | Highway | 5.4584 | \$ 6,986.75 |
| | | | | | | | | Orange lk fire | 3.9814 | \$ 5,096.19 |
| | | | | | | | | Consol It | 0.3561 | \$ 455.81 |
| | | | | | | | | Consol wtr 1 | 1.4642 | \$ 1,874.18 |
| | | | | | | | | Consol wtr 2 | 2.6172 | \$ 3,222.02 |
| | | | | | | | | School | 73.757176 | \$ 94,409.19 |
| | | | | | | | | Library | 3.410414 | \$ 4,369.33 |
| 2019 | 66-3-20 | \$1,600,000 | \$320,000 | 32.20% | \$4,968,944 | \$993,789 | \$1,280,000 | County | 11.6799 | \$ 14,822.27 |
| | | | | | | | | Town | 9.856 | \$ 12,359.68 |
| | | | | | | | | Highway | 5.4916 | \$ 7,029.25 |
| | | | | | | | | Orange lk fire | 6.1536 | \$ 7,876.61 |
| | | | | | | | | Consol It | 0.3605 | \$ 461.44 |
| | | | | | | | | Consol wtr 1 | 1.4514 | \$ 1,870.59 |
| | | | | | | | | Consol wtr 2 | 2.5223 | \$ 3,228.54 |
| | | | | | | | | School | 72.71954 | \$ 93,081.01 |
| | | | | | | | | Library | 3.438755 | \$ 4,401.81 |
| 2020 | 66-3-20 | \$1,600,000 | \$320,000 | 29.95% | \$5,342,237 | \$1,068,447 | \$1,280,000 | County | 11.8669 | \$ 15,192.19 |
| | | | | | | | | Town | 10.8692 | \$ 13,912.58 |
| | | | | | | | | Highway | 4.7485 | \$ 6,078.08 |
| | | | | | | | | Orange lk fire | 4.114 | \$ 5,265.92 |
| | | | | | | | | Consol It | 0.3617 | \$ 462.98 |
| | | | | | | | | Consol wtr 1 | 1.4641 | \$ 1,874.05 |
| | | | | | | | | Consol wtr 2 | 2.5209 | \$ 3,226.75 |
| | | | | | | | | School | 71.885193 | \$ 92,013.05 |
| | | | | | | | | Library | 3.542079 | \$ 4,533.86 |
| 2021 | 66-3-20 | \$1,600,000 | \$320,000 | 28.25% | \$5,663,717 | \$1,132,743 | \$1,280,000 | County | 12.1292 | \$ 15,525.38 |
| | | | | | | | | Town | 10.8445 | \$ 13,880.96 |
| | | | | | | | | Highway | 4.7344 | \$ 6,060.03 |
| | | | | | | | | Orange lk fire | 4.2357 | \$ 5,421.70 |
| | | | | | | | | Consol It | 0.3629 | \$ 464.51 |
| | | | | | | | | Consol wtr 1 | 1.4627 | \$ 1,872.26 |
| | | | | | | | | Consol wtr 2 | 2.5292 | \$ 3,237.38 |
| | | | | | | | | School | 71.47331 | \$ 91,385.84 |
| | | | | | | | | Library | 3.521783 | \$ 4,507.88 |
| 2022 | 66-3-20 | \$1,600,000 | \$320,000 | 24.70% | \$6,477,733 | \$1,295,547 | \$1,280,000 | County | 12.1292 | \$ 15,525.38 |
| | | | | | | | | Town | 10.8445 | \$ 13,880.96 |
| | | | | | | | | Highway | 4.7344 | \$ 6,060.03 |
| | | | | | | | | Orange lk fire | 4.2357 | \$ 5,421.70 |
| | | | | | | | | Consol It | 0.3629 | \$ 464.51 |
| | | | | | | | | Consol wtr 1 | 1.4627 | \$ 1,872.26 |
| | | | | | | | | Consol wtr 2 | 2.5292 | \$ 3,237.38 |
| | | | | | | | | School | 71.391298 | \$ 91,380.86 |
| | | | | | | | | Library | 3.589386 | \$ 4,594.41 |
| | | | | | | | | County | \$ 59,556.88 | |
| | | | | | | | | Town | \$ 52,202.11 | |
| | | | | | | | | Highway | \$ 26,154.11 | |
| 2022 Town tax rates used to calculate Town's potential refund for 2022 proceeding if not resolved | | | | | | | | Orange lk fire | \$ 23,660.42 | |
| | | | | | | | | Consol It | \$ 1,844.74 | |
| | | | | | | | | Consol wtr 1 | \$ 7,491.07 | |
| | | | | | | | | Consol wtr 2 | \$ 12,914.69 | |
| | | | | | | | | School | \$ 370,884.10 | |
| | | | | | | | | Library | \$ 17,895.21 | |

Town of Newburgh, Orange Co, 1406 Route 300 - Seville, NY

| Year | Parcel Number | Assessed Value | Reduced Assessed Value | Eq. Rate | FMV | Reduced FMV | Difference AV and Reduced AV | Tax Rate | | Refund Liability |
|---------------------------------------------------------------------------------------------------|---------------|----------------|------------------------|----------|-------------|-------------|------------------------------|----------------|-----------|------------------|
| 2018 | 66-3-20 | \$1,600,000 | \$1,600,000 | 34.00% | \$4,705,882 | \$4,705,882 | \$0 | County | 11.0305 | \$ - |
| | | | | | | | | Town | 9.4132 | \$ - |
| | | | | | | | | Highway | 5.4584 | \$ - |
| | | | | | | | | Orange lk fire | 3.9914 | \$ - |
| | | | | | | | | Consol lt | 0.3561 | \$ - |
| | | | | | | | | Consol wtr 1 | 1.4642 | \$ - |
| | | | | | | | | Consol wtr 2 | 2.5172 | \$ - |
| | | | | | | | | School | 73.757176 | \$ - |
| 2018 | 66-3-20 | \$1,600,000 | \$1,600,000 | 32.20% | \$4,968,944 | \$4,968,944 | \$0 | County | 11.5799 | \$ - |
| | | | | | | | | Town | 9.656 | \$ - |
| | | | | | | | | Highway | 5.4916 | \$ - |
| | | | | | | | | Orange lk fire | 6.1536 | \$ - |
| | | | | | | | | Consol lt | 0.3605 | \$ - |
| | | | | | | | | Consol wtr 1 | 1.4614 | \$ - |
| | | | | | | | | Consol wtr 2 | 2.5223 | \$ - |
| | | | | | | | | School | 72.71954 | \$ - |
| 2020 | 66-3-20 | \$1,600,000 | \$1,600,000 | 29.95% | \$5,342,237 | \$5,342,237 | \$0 | County | 11.8689 | \$ - |
| | | | | | | | | Town | 10.8692 | \$ - |
| | | | | | | | | Highway | 4.7485 | \$ - |
| | | | | | | | | Orange lk fire | 4.114 | \$ - |
| | | | | | | | | Consol lt | 0.3617 | \$ - |
| | | | | | | | | Consol wtr 1 | 1.4641 | \$ - |
| | | | | | | | | Consol wtr 2 | 2.5209 | \$ - |
| | | | | | | | | School | 71.885193 | \$ - |
| 2021 | 66-3-20 | \$1,600,000 | \$1,358,500 | 28.25% | \$5,663,717 | \$4,808,850 | \$241,500 | County | 12.1292 | \$ 2,929.20 |
| | | | | | | | | Town | 10.8445 | \$ 2,618.96 |
| | | | | | | | | Highway | 4.7344 | \$ 1,143.36 |
| | | | | | | | | Orange lk fire | 4.2357 | \$ 1,022.92 |
| | | | | | | | | Consol lt | 0.3629 | \$ 87.84 |
| | | | | | | | | Consol wtr 1 | 1.4627 | \$ 353.24 |
| | | | | | | | | Consol wtr 2 | 2.5292 | \$ 610.80 |
| | | | | | | | | School | 71.47331 | \$ 17,260.80 |
| 2022 | 66-3-20 | \$1,600,000 | \$1,300,000 | 24.70% | \$6,477,733 | \$5,263,158 | \$300,000 | County | 12.1292 | \$ 3,638.76 |
| | | | | | | | | Town | 10.8445 | \$ 3,253.35 |
| | | | | | | | | Highway | 4.7344 | \$ 1,420.32 |
| | | | | | | | | Orange lk fire | 4.2357 | \$ 1,270.71 |
| | | | | | | | | Consol lt | 0.3629 | \$ 108.87 |
| | | | | | | | | Consol wtr 1 | 1.4627 | \$ 438.81 |
| | | | | | | | | Consol wtr 2 | 2.5292 | \$ 758.76 |
| | | | | | | | | School | 71.391298 | \$ 21,417.39 |
| 2022 Town tax rates used to calculate Town's potential refund for 2022 proceeding if not resolved | | | | | | | | Library | 3.589386 | \$ 1,076.82 |
| | | | | | | | | County | | \$ 3,638.76 |
| | | | | | | | | Town | | \$ 3,253.35 |
| | | | | | | | | Highway | | \$ 1,420.32 |
| | | | | | | | | Orange lk fire | | \$ 1,270.71 |
| | | | | | | | | Consol lt | | \$ 108.87 |
| | | | | | | | | Consol wtr 1 | | \$ 438.81 |
| | | | | | | | | Consol wtr 2 | | \$ 758.76 |
| | | | | | | | | School | | \$ 21,417.39 |
| | | | | | | | | Library | | \$ 1,076.82 |

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 12th day of September, 2022 at 7:00 o'clock p.m.

PRESENT:

Gilbert J. Piaquadio, Supervisor

Elizabeth J. Greene, Councilwoman

Paul I. Ruggiero, Councilman

Scott M. Manley, Councilman

Anthony R. LoBiondo, Councilman

RESOLUTION OF TOWN BOARD
AUTHORIZING SETTLEMENT OF
PROCEEDINGS UNDER ARTICLE
7 OF THE REAL PROPERTY
TAX LAW:
SBL #66-3- 20
ORANCOM, LLC
(1406 ROUTE 300)
INDEX NUMBERS 2018-EF007440, 2019-
EF005457, 2020-EF003544, 2021-EF004700
and 2022-EF003794

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

WHEREAS, Orancom, LLC (the "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 real property in the Town of Newburgh, Orange County, New York, consisting of a retail shopping center and related improvements located on a parcel of land at 1406 Route 300 (Sectionb66-Block 3-Lot 20) on the tax assessment roll for the tax years 2018, 2019, 2020, 2021 and 2022; and

WHEREAS, special counsel to the Town, E. Stewart Jones Hacker Murphy, LLP, has negotiated a settlement of the proceeding with the Petitioner, 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 E. Stewart Jones Hacker Murphy, LLP to execute and deliver the Consent Judgment on behalf of the Town; and

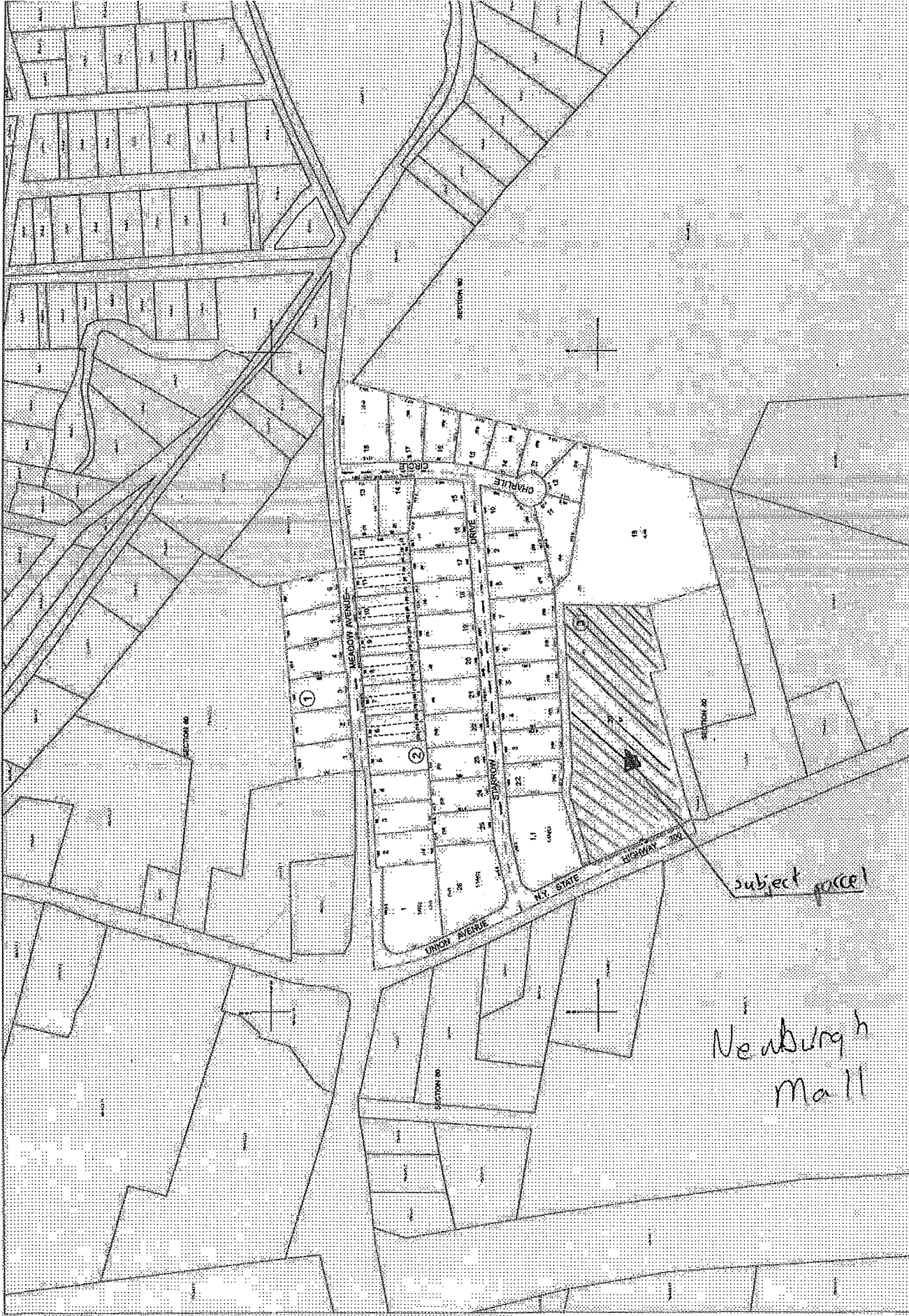
BE IT FURTHER RESOLVED, that E. Stewart Jones Hacker Murphy, LLP, the Supervisor, the Attorney for the Town, the Town's Assessor and other officers of the Town are hereby authorized to take such actions and to make, execute and deliver, or cause to be made, executed and delivered, in the name of and 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:

| | |
|------------------------------------------|---------------|
| <u>Elizabeth J. Greene, Councilwoman</u> | <u>voting</u> |
| <u>Paul I. Ruggiero, Councilman</u> | <u>voting</u> |
| <u>Scott M. Manley, Councilman</u> | <u>voting</u> |
| <u>Anthony R. LoBiondo, Councilman</u> | <u>voting</u> |
| <u>Gilbert J. Piquadio, Supervisor</u> | <u>voting</u> |

The resolution was thereupon declared duly adopted.



subject parcel

Newburgh
Mall

TOWN OF NEWBURGH
SECTION NO. 26

ORANGE COUNTY
NEW YORK



| NO. | DATE | DESCRIPTION |
|-----|------|---------------|
| 1 | 1950 | Original Plat |
| 2 | 1951 | Amendment |
| 3 | 1952 | Amendment |
| 4 | 1953 | Amendment |
| 5 | 1954 | Amendment |
| 6 | 1955 | Amendment |
| 7 | 1956 | Amendment |
| 8 | 1957 | Amendment |
| 9 | 1958 | Amendment |
| 10 | 1959 | Amendment |
| 11 | 1960 | Amendment |
| 12 | 1961 | Amendment |
| 13 | 1962 | Amendment |
| 14 | 1963 | Amendment |
| 15 | 1964 | Amendment |
| 16 | 1965 | Amendment |
| 17 | 1966 | Amendment |
| 18 | 1967 | Amendment |
| 19 | 1968 | Amendment |
| 20 | 1969 | Amendment |
| 21 | 1970 | Amendment |
| 22 | 1971 | Amendment |
| 23 | 1972 | Amendment |
| 24 | 1973 | Amendment |
| 25 | 1974 | Amendment |
| 26 | 1975 | Amendment |
| 27 | 1976 | Amendment |
| 28 | 1977 | Amendment |
| 29 | 1978 | Amendment |
| 30 | 1979 | Amendment |
| 31 | 1980 | Amendment |
| 32 | 1981 | Amendment |
| 33 | 1982 | Amendment |
| 34 | 1983 | Amendment |
| 35 | 1984 | Amendment |
| 36 | 1985 | Amendment |
| 37 | 1986 | Amendment |
| 38 | 1987 | Amendment |
| 39 | 1988 | Amendment |
| 40 | 1989 | Amendment |
| 41 | 1990 | Amendment |
| 42 | 1991 | Amendment |
| 43 | 1992 | Amendment |
| 44 | 1993 | Amendment |
| 45 | 1994 | Amendment |
| 46 | 1995 | Amendment |
| 47 | 1996 | Amendment |
| 48 | 1997 | Amendment |
| 49 | 1998 | Amendment |
| 50 | 1999 | Amendment |
| 51 | 2000 | Amendment |
| 52 | 2001 | Amendment |
| 53 | 2002 | Amendment |
| 54 | 2003 | Amendment |
| 55 | 2004 | Amendment |
| 56 | 2005 | Amendment |
| 57 | 2006 | Amendment |
| 58 | 2007 | Amendment |
| 59 | 2008 | Amendment |
| 60 | 2009 | Amendment |
| 61 | 2010 | Amendment |
| 62 | 2011 | Amendment |
| 63 | 2012 | Amendment |
| 64 | 2013 | Amendment |
| 65 | 2014 | Amendment |
| 66 | 2015 | Amendment |
| 67 | 2016 | Amendment |
| 68 | 2017 | Amendment |
| 69 | 2018 | Amendment |
| 70 | 2019 | Amendment |
| 71 | 2020 | Amendment |
| 72 | 2021 | Amendment |
| 73 | 2022 | Amendment |



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Municipality of Newburgh

SWIS: 334600 Tax ID: 66-3-20

Tax Map ID / Property Data

| | | | |
|-----------------------|--------------------------------|----------------------|--------------------|
| Status: | Active | Roll Section: | Taxable |
| Address: | 1406 Route 300 | | |
| Property Class: | 452 - Nbh. shop ctr | Site Property Class: | 484 - 1 use sm bld |
| Ownership Code: | | | |
| Site: | Com 1 | In Ag. District: | No |
| Zoning Code: | 04 - | Bldg. Style: | Not Applicable |
| Neighborhood: | 41126 - | School District: | Newburg |
| Property Description: | Lt 2 Axinn & Didonna Sub 65-94 | | |
| Total Acreage/Size: | 5.00 | Equalization Rate: | --- |
| Land Assessment: | 2022 - \$325,000 | Total Assessment: | 2022 - \$1,600,000 |
| Full Market Value: | 2022 - \$6,477,700 | | |
| Deed Book: | 5237 | Deed Page: | 47 |
| Grid East: | 610369 | Grid North: | 978956 |
| Bank Code: | N/A | | |

Special Districts for 2022

| Description | Units | Percent | Type | Value |
|--------------------------|-------|---------|------|-------|
| AM010-Newburgh Ambulance | 0 | 0% | | 0 |
| FD030-Orange lk fire | 0 | 0% | | 0 |
| LT004-Consol It | 0 | 0% | | 0 |
| WD001-Consol wtr 1 | 0 | 0% | | 0 |
| WD002-Consol wtr 2 | 0 | 0% | | 0 |

Photographs

(Click on photo to enlarge it.)



Photo

Photo 3 of 3



Pictometry Connect

Documents

No documents found for this parcel

Maps

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View in Google Maps

View in Bing Maps

Map Disclaimer

Land Types

No Land Types



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< 1 >

Municipality of Newburgh

SWIS: 334600 Tax ID: 66-3-20

Ownership Information

| Name | Secondary Name | Address |
|-------------|--------------------|--------------------------------------------|
| Orancom Llc | %Thylan Associates | 805 Third Ave 10th Fl New York NY 10022 |

Sale Information

| Sale Date | Price | Property Class | Sale Type | Prior Owner |
|-----------|--------------|--------------------|-----------------|--------------------|
| 2/4/2000 | \$4,247,734 | 484 - 1 use sm bld | Land & Building | Newburgh Axinn Llc |
| | Value Usable | Arms Length | Deed Book | Deed Page |
| | Yes | Yes | 5237 | 47 |

Historic Deed Information

Photographs

(Click on photo to enlarge it.)



Photo

Photo 1 of 3



Pictometry Connect

Documents

No documents found for this parcel

Maps

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