

CERTIFICATE OF DIVIDED ASSESSMENT
Section 932 RPTL



WORKSHEET

Instructions:

This form needs to be filled out completely and distributed to the owners and the Tax Collector. The tax collector must retain and return a copy of this form to the Treasurer's office at the end of their collection period.

While not required, Real Property would ask that a copy be sent for our records.

Real Property will no longer be calculating the tax extensions. We will review a completed sheet if requested. The form now includes spaces for individual tax extensions ie. County, town, special district etc. It is very important that exemptions are applied correctly . So the collector can divide the bills correctly.

The tax collector's software should calculate the tax extensions provided the assessment is divided properly and any exemption applied correctly by the assessor.

School and Village relevies should be apportioned as well.

Flat dollar fees (Move or EDU charges) should be applied to the appropriate divided parcel.

Real Property Tax Law

§ 932. Payment of taxes on part of a parcel of real property. 1. The collecting officer shall receive the tax on part of a parcel of real property provided the person offering to pay such tax shall furnish a particular specification of such part, including an apportionment of the assessment thereof made by the assessor after due notice to the parties affected. In the event that the tax on the remainder remains unpaid, the collecting officer shall enter such specification on his return to the county treasurer, indicating the part on which the tax remains unpaid. If the part on which the tax was paid is an undivided share, the person paying the same shall furnish the collecting officer with the name of the owner thereof, which shall be entered on the return of unpaid taxes, and the share of such owner shall be excepted in case of sale for the tax on the remainder.

2. The county treasurer may, with respect to any taxes returned to him as unpaid, receive the taxes on part of a parcel of real property in the same manner and subject to the same conditions as set forth in subdivision one of this section.

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The following certificate must be filled out completely and signed by the assessor(s) with due notice given to the parties affected.

The certificate should be forwarded to the Real Property Tax Service Office which will send it to the appropriate collector. The total of all new assessments must equal the original assessment that appears on the final assessment roll.

THIS IS TO CERTIFY that, due to a sale of part of the following parcel and a written request having been received by one party with an interest in the property, after the assessment roll was completed, the assessment should be divided as follows on the assessment roll that was completed March 1, _____.

The property is all in the Town of _____

ORIGINAL PARCEL

Tax Map # _____

Assessed to _____

Address _____

Location _____

Acre/lot size _____

School Dist _____

Property Class _____

Final Assessment Land AV _____

Total AV _____

Exemptions

Ex Amount Town _____

County _____

Village _____

School _____

Original Tax Bill \$ _____

Tax Apportionment Calculation—Original Parcel

From Tax Bill

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|------------|------------|---------------|----------|-----|
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| | | | | | |
| Total Tax | | | | | |

Tax Apportionment Calculation—EXAMPLE

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|----------------|---------------|----------------|-----------------|-----------------|
| <i>Jeff County</i> | <i>175,000</i> | <i>40,000</i> | <i>135,000</i> | <i>6.540021</i> | <i>882.90</i> |
| <i>Town</i> | <i>175,000</i> | <i>20,000</i> | <i>155,000</i> | <i>1.275021</i> | <i>197.63</i> |
| <i>FP#21</i> | <i>175,000</i> | <i>0</i> | <i>175,000</i> | <i>1.004500</i> | <i>175.79</i> |
| <i>LT#21</i> | <i>175,000</i> | <i>0</i> | <i>175,000</i> | <i>.450000</i> | <i>78.75</i> |
| <i>Total Tax</i> | | | | | <i>1,335.07</i> |

Dated _____

Sole Assessor/Chairman Board of Assessors

Divided Parcel #1

Tax Map # _____
 Assessed to _____
 Address _____

 Location _____
 Acre/lot size _____
 School Dist _____
 Property Class _____

Final Assessment Land AV _____
 Total AV _____
Exemptions
 Ex Amount Town _____
 County _____
 Village _____
 School _____
Divided Parcel #1 \$ _____

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|------------|------------|---------------|-----------|-----|
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| | | | | Total Tax | |

Divided Parcel #2

Tax Map # _____
 Assessed to _____
 Address _____

 Location _____
 Acre/lot size _____
 School Dist _____
 Property Class _____

Final Assessment Land AV _____
 Total AV _____
Exemptions
 Ex Amount Town _____
 County _____
 Village _____
 School _____
Divided Parcel #2 \$ _____

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|------------|------------|---------------|-----------|-----|
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| | | | | Total Tax | |

Divided Parcel #3

Tax Map # _____
 Assessed to _____
 Address _____

 Location _____
 Acre/lot size _____
 School Dist _____
 Property Class _____

Final Assessment Land AV _____
 Total AV _____
Exemptions
 Ex Amount Town _____
 County _____
 Village _____
 School _____
Divided Parcel #3 \$ _____

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|------------|------------|---------------|-----------|-----|
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| | | | | | |
| | | | | Total Tax | |

Divided Parcel #4

Tax Map # _____
 Assessed to _____
 Address _____

 Location _____
 Acre/lot size _____
 School Dist _____
 Property Class _____

Final Assessment Land AV _____
 Total AV _____
Exemptions
 Ex Amount Town _____
 County _____
 Village _____
 School _____
Divided Parcel #4 \$ _____

| Taxing Jurisdiction | Assessment | Exempt Amt | Taxable Value | Tax Rate | Tax |
|---------------------|------------|------------|---------------|-----------|-----|
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| | | | | Total Tax | |