

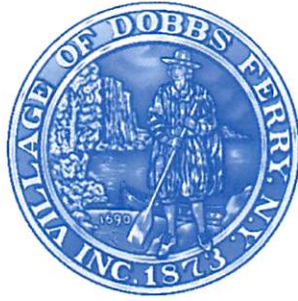


VILLAGE OF DOBBS FERRY BOARD OF TRUSTEES AGENDA

| |
|---|
| MEETING DATE: FEBRUARY 8, 2022 |
| AGENDA ITEM SECTION: DISCUSSION AND RESOLUTION ITEMS |
| AGENDA ITEM NO. : 4 |
| AGENDA ITEM: |
| <u>DISCUSSION:</u> CONSIDER A RESOLUTION REGARDING UNCOLLECTED FEES ASSOCIATED WITH ACCOUNTING ERROR |
| <u>RESOLUTION:</u> REGARDING UNCOLLECTED FEES ASSOCIATED WITH ACCOUNTING ERROR |
| ITEM BACKUP DOCUMENTATION: |
| 1. MEMO DATED FEBRUARY 2, 2022 FROM JEFF CHUHTA/VILLAGE TREASURER TO MAYOR ROSSILLO AND THE BOARD OF TRUSTEES |
| 2. DRAFT RESOLUTION TO DECLARE CERTAIN AMOUNTS AS UNCOLLECTIBLE BASED ON ACCOUNTING ERROR |

ITEM BACKUP DOCUMENTATION:

1. MEMO DATED FEBRUARY 2, 2022 FROM JEFF
CHUHTA/VILLAGE TREASURER TO MAYOR ROSSILLO AND
THE BOARD OF TRUSTEES
2. DRAFT RESOLUTION TO DECLARE CERTAIN AMOUNTS AS
UNCOLLECTIBLE BASED ON ACCOUNTING ERROR



VILLAGE OF DOBBS FERRY

112 Main Street
Dobbs Ferry, New York 10522
TEL: (914) 231-8500 • FAX: (914) 693-3470

Memo

To: Mayor Rossillo
Board of Trustees

CC: Melissa Ferraro, Village Administrator

From: Jeff Chuhta, Village Treasurer

Date: February 2, 2022

Re: Uncollectible Property Tax Penalties Due to an Accounting Error

I recently received a phone call from Mr. Arthur Lyman regarding tax delinquency notices that I sent out a couple of months ago. He was concerned because one the two parcels that he owns was showing as delinquent since the 2011 tax year. The two parcels in question are 21 Hollywood Drive and 45 Maplewood Avenue. He questioned the delinquency and did some research on his side and found that his bank processed two separate checks for those properties dated June 22, 2011. I researched the Village's accounting system and found that the Treasurer's Office applied both checks to 21 Hollywood Drive's taxes and a penalty relating to late payment. This happened on July 18, 2011 nearly a month after the two checks were issued. The check for 45 Maplewood Avenue was clearly identified as property taxes and matched the amount billed. Additionally, the check was more than the penalty that was due for 21 Hollywood Drive. This is clearly an accounting error. Currently there are no staff in the Treasurer's Office who were working in July 2011, and I am unable to ask if anybody remembers specifics to this transaction. I feel that due to the accounting error Mr. Lyman has overpaid penalties on one property in the amount of \$214.74 and accrued penalties on the other in the amount of \$283.46, and request approval to write-off those penalties totaling \$498.20.

**RESOLUTION TO DECLARE CERTAIN AMOUNTS AS UNCOLLECTIBLE BASED ON
ACCOUNTING ERROR**

WHEREAS, the Village Treasurer recently became aware of an erroneous application of 2011 property tax payments in connection with a property owner who owns two separate tax parcels at 21 Hollywood Drive, account number 3082100 with a Parcel ID of 003/170/0152/014, and 45 Maplewood Avenue, account number 3082101 with a Parcel ID of 003/170/152/015; and

WHEREAS, the two tax parcels were properly billed by the Village on separate tax bills and the property owner issued checks both bearing the date June 22, 2011 which were thereafter processed on July 18, 2011 and erroneously applied in a manner which created inaccurate arrears and penalties; and

WHEREAS, the Village Treasurer has completed an adjustment to correctly apply the payments in connection with the real property taxes for the two parcels and now recommends that the penalties which accrued as a result of the accounting error be declared as uncollectible.

NOW, THEREFORE, BE IT RESOLVED, THAT, in light of the accounting error as detailed above and based on the recommendation of the Village Treasurer, the Board of Trustees of the Village of Dobbs Ferry declares the amount of \$498.20 as uncollectible; and

AND BE IT FURTHER RESOLVED, THAT, the Board of Trustees authorizes the Village Treasurer to adjust the official books and records of the Village of Dobbs Ferry to reflect this uncollectable balance of \$498.20.