

**STATE OF NEW YORK
SUPREME COURT COUNTY OF ST. LAWRENCE**

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 Jeffrey "Mike" Skelly,

IAS No. 44-1-229-0481
Index No. EFCV-19-156174
Index No. EFCV-20-158342
IAS No. 44-1-2020-0497

Petitioner,

**STIPULATION OF
SETTLEMENT AND
ORDER**

v.

City of Ogdensburg, Board of Assessment Review for City of Ogdensburg,

Respondents.

WHEREAS, Petitioner commenced judicial review proceedings pursuant to Real Property Tax Law ("RPTL") Article 7 against the City of Ogdensburg for tax years 2019/2020 and 2020/21 to review the 2019 and 2020 assessments, respectively, on property Petitioner owns in the City of Ogdensburg, located at 616 Rensselaer Ave. and identified on the City's assessment rolls as Tax ID No. 59.021-6-20; and

WHEREAS, the Respondent City of Ogdensburg filed a Verified Answer in the 2019 proceeding and a Notice of Appearance in the 2020 proceeding in which all allegations of the Petition were deemed denied pursuant to RPTL 712(1); and

WHEREAS, the parties entered into extensive settlement discussions and are desirous of settling and discontinuing the above-captioned proceedings based upon this Stipulation of Settlement and Order;

NOW, THEREFORE, IT IS HERBY STIPULATED AND AGREED, by and between the attorneys for the respective parties herein that:

1. The total assessment on the subject property identified as Tax ID No. 59.021-6-20 shall be reduced as follows on the following assessment rolls:

Final Assessment Roll	Original Assessment	Stipulated Reduced Assessment
2019 (Tax Year 2019/2020)	\$785,000	\$555,000
2020 (Tax Year 2020/2021)	\$785,000	\$555,000

2. The provisions of Real Property Tax Law section 727 shall apply to the 2021 assessment roll only, during which time the assessment will remain at \$555,000.
3. With respect to the 2022 assessment roll, if the assessment does not exceed \$785,000, then the Petitioner agrees not to contest the assessment.
4. The officials of the City of Ogdensburg, the Ogdensburg City School District, the County of St. Lawrence and every other taxing entity, district or municipal corporation having custody of or levying taxes upon the basis of said assessment roll or any copy thereof, be directed and so ordered to make or cause to be made on the proper books and records the entries and changes necessary to correct said assessments pursuant to the provisions in Paragraph 1 and 2 herein.
5. Refunds for taxes paid and collected in excess of the corrected and reduced assessments shall be payable by the City of Ogdensburg, the Ogdensburg City School District, the County of St. Lawrence and any other affected taxing entities. Refunds shall be paid without interest so long as said refunds are received within 60 days of receipt of the Demand for Refund. If refunds are not received within said 60-day period, then statutory interest shall be due and calculated from the respective dates of payment.
6. Such refunds shall be payable to Snider & Smith LLP as attorneys, and mailed to:
Mark F. Snider, Esq., Snider & Smith LLP, Landmark Centre, 252 Main Street,
Massena, New York 13662.
7. The parties acknowledge that this Stipulation of Settlement is entered into for good

and valuable consideration and that no costs or allowances shall be awarded to, by or against the parties and that upon compliance with the terms of this Stipulation of Settlement and Order, the above-captioned proceedings shall be and the same are settled and discontinued.

8. It is hereby stipulated and agreed that the Assessor of the City of Ogdensburg be directed and ordered to correct the assessments in accordance with the terms of this Stipulation.

9. Approval of this settlement and all required authorizations and enactments by the necessary parties shall be made in good faith and as expeditiously as possible.

10. The parties shall have the right to seek specific enforcement of the terms of this Stipulation of Settlement and any Order entered thereon, and to otherwise enforce such terms by whatever means provided by law.

11. The parties further agree that this Stipulation of Settlement and Order:

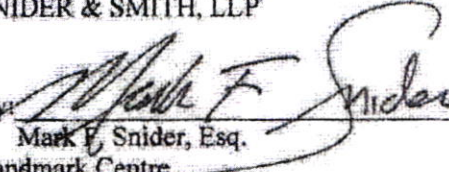
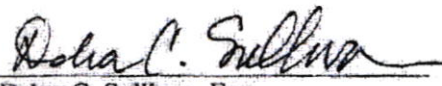
a. Shall not affect the assessments levied upon any other parcel or parcels of real property in the City of Ogdensburg; and

b. Is entered into to resolve the pending proceedings and in no event shall it be offered or admitted in any other proceeding by the parties or by any third parties as competent evidence of any fact; and

c. Shall be filed in the office of the St. Lawrence County Clerk.

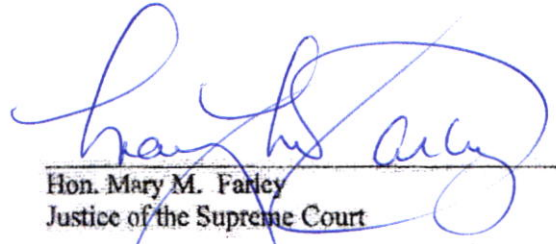
12. The within Stipulation of Settlement and Order shall be filed among the records of the Assessor of the City of Ogdensburg.

Dated: August 19, 2021

<p>SNIDER & SMITH, LLP</p> <p>By:  Mark F. Snider, Esq. Landmark Centre 252 Main Street Massena, New York 13662 Tel: (315) 764-0513</p>	<p>BARCLAY DAMON, LLP</p> <p>By:  Debra C. Sullivan, Esq. Attorneys for Respondents 125 East Jefferson Street Syracuse, New York 13202 Tel: (315) 413-7122</p>
---	---

IT IS SO ORDERED:

Dated: August 23, 2021
at Canton, New York


Hon. Mary M. Farley
Justice of the Supreme Court

ENTER

**STATE OF NEW YORK
SUPREME COURT COUNTY OF ST. LAWRENCE**

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 Jeffrey "Mike" Skelly,

IAS No. 44-1-229-0481
Index No. EFCV-19-156174
Index No. EFCV-20-158342
IAS No. 44-1-2020-0497

Petitioner,

**STIPULATION OF
SETTLEMENT AND
ORDER**

v.

City of Ogdensburg, Board of Assessment Review for City
of Ogdensburg,

Respondents.

WHEREAS, Petitioner commenced judicial review proceedings pursuant to Real Property Tax Law ("RPTL") Article 7 against the City of Ogdensburg for tax years 2019/2020 and 2020/21 to review the 2019 and 2020 assessments, respectively, on property Petitioner owns in the City of Ogdensburg, located at 616 Rensselaer Ave. and identified on the City's assessment rolls as Tax ID No. 59.021-6-20; and

WHEREAS, the Respondent City of Ogdensburg filed a Verified Answer in the 2019 proceeding and a Notice of Appearance in the 2020 proceeding in which all allegations of the Petition were deemed denied pursuant to RPTL 712(1); and

WHEREAS, the parties entered into extensive settlement discussions and are desirous of settling and discontinuing the above-captioned proceedings based upon this Stipulation of Settlement and Order;

NOW, THEREFORE, IT IS HERBY STIPULATED AND AGREED, by and between the attorneys for the respective parties herein that:

1. The total assessment on the subject property identified as Tax ID No. 59.021-6-20 shall be reduced as follows on the following assessment rolls:

Final Assessment Roll	Original Assessment	Stipulated Reduced Assessment
2019 (Tax Year 2019/2020)	\$785,000	\$555,000
2020 (Tax Year 2020/2021)	\$785,000	\$555,000

2. The provisions of Real Property Tax Law section 727 shall apply to the 2021 assessment roll only, during which time the assessment will remain at \$555,000.
3. With respect to the 2022 assessment roll, if the assessment does not exceed \$785,000, then the Petitioner agrees not to contest the assessment.
4. The officials of the City of Ogdensburg, the Ogdensburg City School District, the County of St. Lawrence and every other taxing entity, district or municipal corporation having custody of or levying taxes upon the basis of said assessment roll or any copy thereof, be directed and so ordered to make or cause to be made on the proper books and records the entries and changes necessary to correct said assessments pursuant to the provisions in Paragraph 1 and 2 herein.
5. Refunds for taxes paid and collected in excess of the corrected and reduced assessments shall be payable by the City of Ogdensburg, the Ogdensburg City School District, the County of St. Lawrence and any other affected taxing entities. Refunds shall be paid without interest so long as said refunds are received within 60 days of receipt of the Demand for Refund. If refunds are not received within said 60-day period, then statutory interest shall be due and calculated from the respective dates of payment.
6. Such refunds shall be payable to Snider & Smith LLP as attorneys, and mailed to:
Mark F. Snider, Esq., Snider & Smith LLP, Landmark Centre, 252 Main Street,
Massena, New York 13662.
7. The parties acknowledge that this Stipulation of Settlement is entered into for good

and valuable consideration and that no costs or allowances shall be awarded to, by or against the parties and that upon compliance with the terms of this Stipulation of Settlement and Order, the above-captioned proceedings shall be and the same are settled and discontinued.

8. It is hereby stipulated and agreed that the Assessor of the City of Ogdensburg be directed and ordered to correct the assessments in accordance with the terms of this Stipulation.

9. Approval of this settlement and all required authorizations and enactments by the necessary parties shall be made in good faith and as expeditiously as possible.

10. The parties shall have the right to seek specific enforcement of the terms of this Stipulation of Settlement and any Order entered thereon, and to otherwise enforce such terms by whatever means provided by law.

11. The parties further agree that this Stipulation of Settlement and Order:

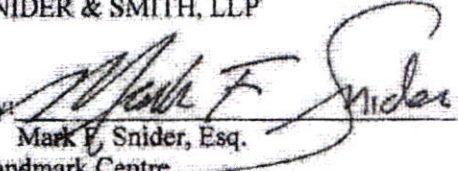
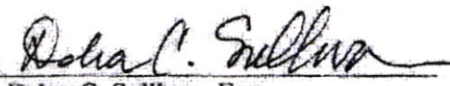
a. Shall not affect the assessments levied upon any other parcel or parcels of real property in the City of Ogdensburg; and

b. Is entered into to resolve the pending proceedings and in no event shall it be offered or admitted in any other proceeding by the parties or by any third parties as competent evidence of any fact; and

c. Shall be filed in the office of the St. Lawrence County Clerk.

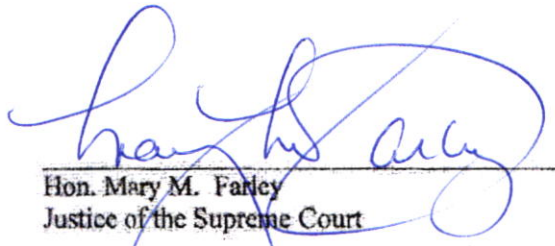
12. The within Stipulation of Settlement and Order shall be filed among the records of the Assessor of the City of Ogdensburg.

Dated: August 19, 2021

<p>SNIDER & SMITH, LLP</p> <p>By:  Mark F. Snider, Esq. Landmark Centre 252 Main Street Massena, New York 13662 Tel: (315) 764-0513</p>	<p>BARCLAY DAMON, LLP</p> <p>By:  Debra C. Sullivan, Esq. Attorneys for Respondents 125 East Jefferson Street Syracuse, New York 13202 Tel: (315) 413-7122</p>
---	---

IT IS SO ORDERED:

Dated: August 23, 2021
at Canton, New York


Hon. Mary M. Farley
Justice of the Supreme Court

ENTER