

RESOLUTION NO. 2026050

RE: APPROVAL OF APPLICATION TO CORRECT TAX ROLL
AND TO ORDER THE LOCAL TAX COLLECTOR TO
ISSUE A CORRECTED TAX BILL

APPLICANT: Cary Institute of Ecosystem Studies Inc.
P.O. Box AB
Millbrook NY 12545

ACCOUNT NO.: 135889-6665-00-019018-0000

Legislators VALDÉS SMITH, BRENDLI, CASWELL, DARROW, LAWLER, REDL, RHODES and WINSBY offer the following and move its adoption:

WHEREAS, there is an assessment on the January 2026 County/Town Tax roll for the Town of Washington under the name of Cary Institute of Ecosystem Studies Inc., Account No. 135889-6665-00-019018-0000, and

WHEREAS, the owner of said parcel, by application attached hereto, has applied for a correction of real property taxes on the basis of an alleged error in unlawful entry of said assessment, and

WHEREAS, pursuant to Section 554 of the Real Property Tax Law, the County Director of Real Property Tax Service has investigated this claim and it has been determined and certified by said Director that the tax bill, as issued, is incorrect due to the unlawful entry, and

WHEREAS, attached hereto is the written report of said Director together with her recommendation that the application be approved by the County Legislature, and

WHEREAS, the County Legislature has agreed that an unlawful entry does exist, now, therefore, be it

RESOLVED, that the application received February 19, 2026, relating to Account No. 135889-6665-00-019018-0000 for a corrected tax roll is hereby approved, and be it further

RESOLVED, that the Clerk of the County Legislature be and she hereby is authorized and directed to send a copy of this resolution to the applicant and to the Town Tax Collector, directing said Tax Collector to issue a corrected tax bill as follows and attach a copy of this resolution to the warrant:

BUDGET, FINANCE, AND PERSONNEL

<u>Municipality</u>	<u>Assessed Value</u>	<u>Exempt Amt.</u>	<u>Taxable Value</u>	<u>Corrected Tax</u>
Dutchess County	214,100	214,100	0	0.00
Town of Washington	214,100	214,100	0	0.00
Millbrook Library	214,100	214,100	0	0.00
Washington Fire Prot	214,100	214,100	0	0.00
			TOTAL:	\$ 0.00

and be it further

RESOLVED, that the Tax Collector be instructed to return the unpaid portion as being erroneous when the accounts are settled with the Commissioner of Finance at the expiration of the warrant, and be it further

RESOLVED, that the Commissioner of Finance be and hereby is authorized and directed to charge-back the erroneous taxes after settlement with the collector at the expiration of the warrant as follows:

A342	Allow. For Uncoll. Taxes	\$246.27
A440	Millbrook Central School Dist	<u>\$3,518.13</u>

TOTAL CHARGEBACK AMOUNT \$3,764.40

CA-027-26
EMW/MB/mar/rjw
G-0194
02/25-2026
Fiscal Impact: See Attached

APPROVED

SUSAN J. SERINO
COUNTY EXECUTIVE
Date April 22, 2026

STATE OF NEW YORK
COUNTY OF DUTCHESS

SS:

This is to certify that I, the undersigned Clerk of the Legislature of the County of Dutchess, have compared the foregoing resolution with the original resolution now on file in the office of said clerk, and which was adopted by said Legislature on the 13 day of April, 2026, and that the same is a true and correct transcript of said original resolution and of the whole thereof.

IN WITNESS WHEREOF, I have hereunto set my hand and seal of said Legislature this 14 day of April, 2026.




JULIE SHIROISHI, CLERK OF THE LEGISLATURE

COORDINATION

Initialing indicates information only:

 County Executive

EMW County Attorney (as to form)

CW/EMWRPT

JF/EMWFinance

DAB/EMWComptroller

GM Budget

SUE SERINO
COUNTY EXECUTIVE



HEIDI SEELBACH
COMMISSIONER

CATHERINE WEISSE
DIRECTOR

DUTCHESS COUNTY GOVERNMENT
DEPARTMENT OF FINANCE
REAL PROPERTY TAX SERVICES DIVISION

Date: February 24, 2025

To: Sue Serino, County Executive

From: Catherine Weisse, Director, RPTS *CW*

Re: Resolution Request for April 13, 2026 Meeting

Please accept this memo along with my backup documentation as my request for a resolution for approval of a corrected tax bill.

Pursuant to RPTL §554(5), the tax levying body shall review applications filed by the property owner along with my investigative reports and either approve or deny the application. If the application is approved, they must make an order setting forth the corrected taxes and directing the officer having jurisdiction of the tax roll to make such correction.

COUNTY ATTORNEY
RECEIVED
2025 FEB 24 PM 3:22

FISCAL IMPACT STATEMENT

☒ NO FISCAL IMPACT PROJECTED

APPROPRIATION RESOLUTIONS

(To be completed by requesting department)

Total Current Year Cost \$ _____

Total Current Year Revenue \$ _____
and Source

Source of County Funds (check one): ☐ Existing Appropriations, ☐ Contingency,
☐ Transfer of Existing Appropriations, ☐ Additional Appropriations, ☐ Other (explain).

Identify Line Items(s):

Related Expenses: Amount \$ _____

Nature/Reason:

Anticipated Savings to County: _____

Net County Cost (this year): _____
Over Five Years: _____

Additional Comments/Explanation:

Correction of a January 2026 County/Town tax bill due to an unlawful entry on the tax roll.

Prepared by: Margaret Burns

Prepared On: 2/20/2026

Dutchess County Real Property Tax Services

Correction of Errors Investigative Report

Legal Description (Grid #): 135889-6665-00-019018-0000

Owner's Name: Cary Institute of Ecosystem Studies Inc.

Mailing Address: P.O. Box AB Millbrook NY 12545

Property Location: 40 Fowler Rd.

School District: Millbrook Central School Dist. Special District: _____

Total Assessed Value on roll: 214,100 Corrected to: Same

Taxable Assessed Value on roll: 214,100 Corrected to: 0

Exemptions and amounts, if applicable:

Non Profit Edu 214,100

Amount Levied: \$3,764.40 Should be: \$0.00

Tax Bill Paid: ☐ Yes ☒ No

Error Claimed is defined in Real Property Tax Law §550:

- ☐ Subdivision 2, Paragraph ____ (clerical error)
- ☐ Subdivision 3, Paragraph ____ (error in essential fact)
- ☒ Subdivision 7, Paragraph A (unlawful entry)

Reason:

- ☐ Exemption was approved by assessor, but not entered on roll
- ☐ Exemption amount incorrectly calculated
- ☐ Assessed value on roll does not match assessor's final work product
- ☐ Structure did not exist on taxable status date or was present on another parcel
- ☐ Assessment based on incorrect acreage
- ☒ Parcel should be Wholly Exempt
- ☐ Parcel Misclassified as homestead or non-homestead
- ☐ Other: _____

Recommendation: ☒ **APPROVE APPLICATION** ☐ **DENY APPLICATION**

Details:

It is recommended that the application for a corrected 2025/26 County/Town tax bill be approved.

Investigator: Margaret Burns Director: Cathy Martin Date: 2/24/26



Department of Taxation and Finance
Office of Real Property Tax Services

Application for Corrected Tax Roll

RP-554
(12/19)
RECEIVED

FEB 19 2026

Part 1 – General information: To be completed in duplicate by the applicant.

Names of owners Cary Institute of Ecosystem Studies Inc			DC REAL PROPERTY TAX SERVICES		
Mailing address of owners (number and street or PO box) PO Box AB			Location of property (street address) 40 Fowler Road		
City, village, or post office Millbrook	State NY	ZIP code 12545	City, town, or village Millbrook	State NY	ZIP code 12545
Daytime contact number 845-677-5343 x121	Evening contact number		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll) 6665-00-019018		
Account number (as appears on tax bill) 000872			Amount of taxes currently billed		
Reasons for requesting a correction to tax roll: To correct/cancel the 2026 County/Town Tax bill, per Tax Collection Supervisor					

I hereby request a correction of tax levied by County/Town Tax Bill for the year(s) 2026
(County, city, village, etc.)

Signature of applicant 	Date 02-12-2026
----------------------------	--------------------

Part 2 – To be completed by the County Director or Village Assessor. Attach a written report including documentation and recommendation. Specify the type of error and paragraph of subdivision 2, 3, or 7 of Section 550 under which the error falls.

Date application received 2/19/29	Period of warrant for collection of taxes 12/17/25
Last day for collection of taxes without interest 2/28/26	Recommendation Approve application ☒ Deny application ☐
Signature of official 	Date 2/24/26

If approved, the County Director must file a copy of this form with the assessor and board of assessment review of the city/town/village of _____ who must consider the attached report and recommendation as equivalent of petitions filed under section 553.

Part 3 – For use by the tax levying body or official designated by resolution _____
(insert number or date, if applicable)

Application approved (mark an X in the applicable box):

Clerical error ☐ Error in essential fact ☐ Unlawful Entry ☐

Amount of taxes currently billed	Corrected tax
Date notice of approval mailed to applicant	Date order transmitted to collecting officer

Application denied (reason): _____

Signature of chief executive officer, or official designated by resolution	Date
--	------

Instructions

General information

Where to send

Submit two copies of this application to the County Director of Real Property Tax Services (in Nassau and Tompkins Counties, submit to Chief Assessing Officer).

When to send

Submit the application only **before** the collection warrant expires.

Wholly exempt parcel

Attach statement signed by assessor or majority of board of assessors substantiating that assessor obtained proof that parcel should have been granted tax exempt status on tax roll.

Payment requirements

You may pay without interest and penalties **only** if:

- the application was filed with the County Director on or before the last day that taxes may be paid without interest (see *Date application received* in Part 2); and
- you pay the corrected tax within eight days of the date on which the notice of approval is mailed to the applicant (see Part 3).

If either of these conditions is not satisfied, interest, penalties, or both must be paid on the corrected tax.

For use by Collecting Officer:

Order from tax levying body received on _____ .
Date

Corrected tax due	Date tax roll corrected
Interest and penalties (if applicable)	Date tax bill corrected
Total corrected tax due	Date application and order added to tax roll
Date payment received	

Signature of collecting officer	Date
---------------------------------	------



Agenda Item Details

Meeting	Dec 22, 2025 - REGULAR BOARD MEETING
Category	D. CONSENT AGENDA VOTE Asterisked items listed below are consent agenda items. Consent agenda items are approved via a single vote unless they are removed from being a consent item prior to the vote.
Subject	9. *Authorize Tax Roll Correction - Cary Institute
Access	Public
Type	Action (Consent)
Recommended Action	WHEREAS, the Millbrook Central School District is in receipt of an application for a correction of the school taxes levied against the property located at 40 Fowler Road, Millbrook NY 12545 (Tax Map #6665-00-019018) for the 2025-2026 school year, as a result of a clerical error in the failure to account for the tax exemption of the property owner ("Correction of Parcel Error"); and WHEREAS, such application for the Correction of Parcel Error has been investigated and recommended for approval by the Dutchess County Director of Real Property Tax Services; NOW, THEREFORE, BE IT RESOLVED, that the Board of Education of the Millbrook Central School District approves the application for Correction of Parcel Error, and authorizes the Superintendent and Treasurer to: (1) rescind the erroneous school tax bill; (2) issue a corrected school tax bill consistent with the tax exempt status of the property owner; and (3) take any further action consistent with Section 556[5] of the Real Property Tax Law.

Public Content

Administrative Content

[Tax Roll Correction Carey Institute 12.22.25.pdf \(473 KB\)](#)

Executive Content

Motion & Voting

A motion to approve consent agenda items as presented.

Motion by Jennifer Carnekchia, second by Chris LaBelle.

Final Resolution: Motion carried.

Yes: Perry Hartswick, Jennifer Carnekchia, David LaVarnway, Christopher Rosenbergen, Chris LaBelle, Dena Ghobashy

Collection: Town & County 2026

Fiscal Year Start: 1/1/2026

Fiscal Year End: 12/31/2026

Warrant Date: 12/17/2025

Total Tax Due (minus penalties & interest) \$3,764.40

\$3,764.40

Pay Full

Tax Bill #	SWIS	Tax Map #	Status
002322	135889	6665-00-019018-0000	Unpaid
Address	Municipality	School	
40 Fowler Rd	Town of Washington	Millbrook CSD	

Owners

Cary Institute of Ecosystem
Studies Inc
2801 Sharon Tpke
Millbrook, NY 12545

Property Information

Roll Section: 8
Property Class: Rural res
Lot Size: 11.00

Assessment Information

Full Market Value: 317000.00
Total Assessed Value: 214100.00
Uniform %: 67.55

Exemption	Amount
WHOLLY EX	214100.00

Description	Tax Levy	Percent Change	Taxable Value	Rate	Tax Amount
County Tax	107014305	4.8000	0.000	3.12483200	\$0.00
Town Outside Tax	1988956	-0.7000	0.000	1.88838700	\$0.00
Millbrook Library	349000	0.0000	0.000	0.27349800	\$0.00
Washington Fire Prot	851817	15.8000	0.000	0.69373600	\$0.00
Ret 2025 School Tax	0	0.0000	0.000	0.00000000	\$3,764.40

Total Taxes: \$3,764.40

FULL PAYMENT OPTION

From:	To:	Tax Amount	Penalty	Notice Fee	Total Due
Jan 01	Feb 28, 2026	\$3,764.40	\$0.00	\$0.00	\$3,764.40
Mar 01	Mar 31, 2026	\$3,764.40	\$75.29	\$0.00	\$3,839.69
Apr 01	Apr 30, 2026	\$3,764.40	\$112.93	\$0.00	\$3,877.33
May 01	May 01, 2026	\$3,764.40	\$112.93	\$2.00	\$3,879.33
May 02	May 31, 2026	\$3,764.40	\$150.58	\$2.00	\$3,916.98

Estimated State Aid - Type	Amount
County	123740526.00
Town	16730.00

Mail Payments To:

Christine Briggs
Tax Collector
PO Box 667 Millbrook, NY 12545


**Millbrook Central School District
Dutchess County**
PAY TO: P.O. Box 686, Millbrook, New York 12545 845 677-4200 x1105

Property and summary tax balance information for the selected parcel is shown to the right. Exemptions are displayed as well if they exist for the property.

You can view or hide tax bill detail and any payments by clicking the bar near the bottom of the page.

If the property appears in other tax years, you can quickly view the tax history for the property just select a tax year from the drop-down list at the top of the page.

To request a signed Tax Certification, click the "Request Signed Certificate" button at the bottom of the page.

[Re-enter search conditions](#)

For Tax Year: 2025 School Tax (2025-2026) ▼

Last Updated: 09/09/25 07:59 am

Owner:	Tax Map # 6665-00-019018-0000
Cary Institute of Ecosystem Studies Inc	Tax Bill # 000872
2801 Sharon Tpke	Bank Code:
Millbrook, NY 12545	School Code: 135801
	Property Class: 240 Tax Roll: 1
Location: 40 Fowler Rd	Acreage: 11
SWIS: 135889 Washington	Frontage: Liber: 22024
	Depth: Page: 51999
2520	Full Value: 317,000
16.109973	Assessment: 214,100
	STAR Savings: 0.00
	Tax Amount: 3,449.15
	Tax Paid: 0.00
	Balance: 3,449.15

☒ 2025 School Tax (2025-2026)

School Taxes	27,779,561	214,100	16.109973	3,449.15
--------------	------------	---------	-----------	----------

Tax Balance does not include any accrued Late Fees
**Payments shown may not include
payments made directly to the County**

Pay Balance	Payment Schedule	Tax Certification
-----------------------------	----------------------------------	-----------------------------------

SCHEDULE A

Correction

Town of Washington
2025/26 C/T Tax Bill

Grid Number: 135889-6665-00-019018-0000

Name: Cary Institute of Ecosystem Studies Inc.

Location: 40 Fowler Rd.

Currently on Tax Roll	Assessed Value	Exemption Amount	Taxable Value	Tax Rate	Total
Dutchess County	214,100	214,100	-	0.003124832	-
Town of Washington	214,100	214,100	-	0.001888387	-
Millbrook Library	214,100	214,100	-	0.000273498	-
Washington Fire Prot	214,100	214,100	-	0.000693736	-
			-		-
			-		-
			-		-
			-		-
			0.00		-
		School Interest (0 or 2%)		County Interest	
	Original amount	2%		7%	
Ret 2025/26 School Tax	3,449.15	68.98	3,518.13	246.27	3,764.40
Millbrook Central School Dist					
			Total Tax on Current Roll		3,764.40

Corrected Tax Roll	Assessed Value	Exemption Amount	Taxable Value	Tax Rate	Total
Dutchess County	214,100	214,100	-	0.003124832	-
Town of Washington	214,100	214,100	-	0.001888387	-
Millbrook Library	214,100	214,100	-	0.000273498	-
Washington Fire Prot	214,100	214,100	-	0.000693736	-
					-
					-
					-
					-
					-
		School Interest (0 or 2%)		County Interest	
	Original amount	2%		7%	
Ret 2025/26 School Tax		0	0.00	0	-
			Total Tax on Corrected Roll		-

Chargeback

A342 Allow. For Uncoll. Taxes	246.27
A430 Town of Washington	-
A440 Millbrook Central School Dist	<u>3,518.13</u>

TOTAL CHARGEBACK AMOUNT: \$3,764.40

Budget, Finance, and Personnel Committee Roll Call

<i>District</i>	<i>Name</i>	<i>Yes</i>	<i>No</i>
District 16 - Fishkill and Beacon	Valdés Smith*	X	
District 9 - City of Poughkeepsie	Atkins*	X	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn*	X	
District 3 - LaGrange	Polasek*	X	
District 12 - East Fishkill	Metzger*	X	
District 1 - Town of Poughkeepsie	Redl (VC)	X	
District 4 - Hyde Park and Town of Poughkeepsie	Lawler (C)	X	
District 7 - Hyde Park and Pleasant Valley	Darrow	X	
District 8 - City and Town of Poughkeepsie	Brendli		ABSENT
District 10 - City of Poughkeepsie	Johnson	X	
District 18 - City of Beacon and Fishkill	Rhodes	X	
District 21 - East Fishkill	Caswell	X	
Present: <u>11</u> Resolution: <u> </u>		Total :	<u>11</u> <u>0</u>
Absent: <u>1</u> Motion: <u> </u>			Yes No
Vacant: <u> </u>		Abstentions:	<u> </u>

2026050 APPROVAL OF APPLICATION TO CORRECT TAX ROLL AND TO ORDER
 THE LOCAL TAX COLLECTOR TO ISSUE A CORRECTED TAX BILL
 (APPLICANT: CARY INSTITUTE OF ECOSYSTEM STUDIES INC.)

Roll Call Sheets

District	Last Name	YES	NO
District 16 - Fishkill and Beacon	Valdés Smith	X	
District 9 - City of Poughkeepsie	Atkins	X	
District 20 - Red Hook, Tivoli, and Rhinebeck	Munn	X	
District 3 - LaGrange	Polasek	X	
District 12 - East Fishkill	Metzger	X	
District 1 - Town of Poughkeepsie	Redl		ABSENT
District 2 - LaGrange, Pleasant Valley & Town of Poughkeepsie	Arnoff	X	
District 4 - Hyde Park and Town of Poughkeepsie	Lawler	X	
District 5 - Town of Poughkeepsie	Shah	X	
District 6 - Town of Poughkeepsie	Kaul	X	
District 7 - Hyde Park and Pleasant Valley	Darrow	X	
District 8 - City and Town of Poughkeepsie	Brendli	X	
District 10 - City of Poughkeepsie	Johnson	X	
District 11 - Clinton, Pleasant Valley, and Rhinebeck	Kearney	X	
District 13 - East Fishkill and Wappinger	Giles	X	
District 14 - Wappinger and Town of Poughkeepsie	Winsby	X	
District 15 - Wappinger	Faust		ABSENT
District 17 - Town and Village of Fishkill	McHoul	X	
District 18 - City of Beacon and Fishkill	Rhodes	X	
District 19 - North East, Stanford, Pine Plains, Milan & Red Hook	Drago	X	
District 21 - East Fishkill	Caswell		ABSENT
District 22 - Beekman and Union Vale	Tresca	X	
District 23 - Pawling, Beekman and East Fishkill	Rolison	X	
District 24 - Dover and Pawling	House	X	
District 25 - Amenia, Washington, Pleasant Valley & Millbrook	Alexander	X	
Present:	<u>22</u>	Resolution:	<u> </u>
Absent:	<u>3</u>	Motion:	<u> </u>
Vacant:	<u> </u>	Total :	<u>22</u> <u>0</u>
			Yes No
		Abstentions:	<u> </u>

CONSENT AGENDA: RESOLUTIONS 2026043, 044, 045, 046, 047, 048, 049, 050, 052, 055, 056, 057, 059, 060, 061, 062, 063