

Our File #027-0303

At a Special Term of the Supreme Court of the State of New York for Condemnation and Tax Certiorari, held in and for the County of Suffolk, at 400 Carleton Ave., Central Islip, New York on the _____ day of _____, 2018.

P R E S E N T

Justice

-----X

In the Matter of the Application of:

ORDER AND JUDGMENT

ROBERT PALMA

Petitioner,

Index #

Tax Year

-against-

18-618816

2011/12

18-618817

2012/13

THE BOARD OF ASSESSORS AND THE ASSESSORS
AND THE BOARD OF ASSESSMENT REVIEW OF
THE TOWN OF SMITHTOWN

Respondents.

For Review of a Tax Assessment Under
Article 7 of the Real Property Tax Law.

-----X

In the Matter of the Application of:

ROBERT PALMA

Petitioner,

Index #

Tax Year

-against-

18-618818

2013/14

18-618819

2014/15

THE BOARD OF ASSESSORS AND THE ASSESSORS
AND THE BOARD OF ASSESSMENT REVIEW OF
THE TOWN OF SMITHTOWN AND
THE TOWN OF SMITHTOWN

Respondents.

For Review of a Tax Assessment Under
Article 7 of the Real Property Tax Law.

-----X

In the Matter of the Application of:

ROBERT PALMA, CHRISTOPHER PALMA, JACQUELINE PALMA

Petitioner,	<u>Index #</u>	<u>Tax Year</u>
-against-	18-618825	2015/16
	18-618826	2016/17

THE BOARD OF ASSESSORS AND THE ASSESSORS
AND THE BOARD OF ASSESSMENT REVIEW OF
THE TOWN OF SMITHTOWN AND
THE TOWN OF SMITHTOWN

Respondents.

For Review of a Tax Assessment Under
Article 7 of the Real Property Tax Law.

-----X

Proceedings having been brought by ROBERT PALMA/ROBERT PALMA,
CHRISTOPHER PALMA, JACQUELINE PALMA, the Petitioners herein, to
review the assessments by the Respondents for the purposes of
taxation upon certain parcels of real property owned by the
Petitioners herein for the tax years 2011/12 through 2016/17 and the
Petitioners herein by their attorneys, CRONIN & CRONIN LAW FIRM, PLLC
and the Respondents by their attorney, MATTHEW V. JAKUBOWSKI, ESQ.,
having entered into formal Stipulation dated October 18, 2018
settling the above-captioned proceedings, which Stipulation is to be
filed herewith and due deliberation having been had,

NOW, on motion of CRONIN & CRONIN LAW FIRM, PLLC attorneys for
Petitioners, it is

ORDERED, that the assessments of Petitioner's real property upon the assessment roll of the Town of Smithtown be corrected and reduced to read as follows:

<u>Tax Year</u>	<u>Tax Map Description</u>	<u>Original Total Assessed Value</u>	<u>Final Total Assessed Value</u>	<u>Reduction</u>
2011/12	800/2/7/7.000	\$6,185	\$4,685	\$1,500
2012/13	800/2/7/7.000	\$6,385	\$4,885	\$1,500
2013/14	800/2/7/7.000	\$6,385	\$4,885	\$1,500
2014/15	800/2/7/7.000	\$6,385	\$4,885	\$1,500
2015/16	800/2/7/7.000	\$6,385	\$4,885	\$1,500
2016/17	800/2/7/7.000	\$6,385	\$4,885	\$1,500

ORDERED, that Respondents shall forthwith correct the assessment rolls and note thereon that the same have been corrected pursuant to this Order, and it is further

ORDERED AND ADJUDGED, that the Comptroller of the County of Suffolk, upon service of two (2) certified copies of this Order and Judgment, together with a true copy of the Stipulation of Settlement to which shall be attached a Suffolk County Form 74(b) signed by the Assessor of the Town of Smithtown, shall refund, within ninety (90) days from the date of service upon the Office of the County

Comptroller to Cronin & Cronin Law Firm, PLLC, with offices at 200 Old Country Road, Suite 470, Mineola, New York 11501, as attorney for Petitioner, the amount of all taxes and assessments that have been paid, on account of the original assessed value in excess of the amount of such taxes and assessments based upon the reduced assessed values as herein reduced without interest, provided such refund shall be paid on or before the expiration of ninety (90) days from the date of service upon the office of the County Comptroller, upon proof that such were paid by the Petitioner or by an agent and/or person acting on behalf of the Petitioner, and it is further

ORDERED AND ADJUDGED, that if such refund shall not be made within the time so provided, interest shall be computed as follows:

and shall be paid by the County Comptroller with the refund when paid by the County Comptroller and shall be deemed a County Charge, and it is further

ORDERED, that the "date of service" shall be deemed to be the date of receipt by the Office of the County Comptroller and the burden of proof as to date of service shall be on the Petitioner, and it is further

ORDERED, that the "date of payment" by the County Comptroller shall be deemed to be the date such payment is placed in the mail by the County Comptroller and the burden of proof of the date of payment shall be on the County Comptroller, and it is further

ORDERED, that in the event that the taxes are unpaid and have already been bill for the Town of Smithtown in accordance with the original assessed valuation, the officer or officers having custody of said assessment rolls are hereby directed to forward to Petitioner c/o CRONIN & CRONIN LAW FIRM, PLLC with offices at 200 Old Country Road, Suite 470, Mineola, New York 11501, as attorneys for Petitioners, ROBERT PALMA/ROBERT PALMA, CHRISTOPHER PALMA, JACQUELINE PALMA, a new bill or bills, taxing Petitioner on the basis of the final total assessed valuation as herein provided, and it is further

ORDERED, that upon compliance with the terms of this Order, that said tax review proceedings shall be discontinued without costs to either party as against the other, and it is further

ORDERED, that if any tax proceeding initiated for any tax year is part of a consolidated petition such proceeding is severed from the consolidated action, and it is further

ORDERED, that a copy of this Order and Judgment shall be filed under the Index Number of each of the proceedings settled herein.

E N T E R :

J.S.C.