

RESOLUTION

WHEREAS, NORTHWEST MOBILE HOME PORTFOLIO LLC, and the Town of Amsterdam are desirous of having certain assessment issues resolved as to property previously owned by NORTHWEST MOBILE HOME PORTFOLIO LLC in the Town of Amsterdam, having an address at 708 State Highway 67, and known as SBL No. 41.-2-3.2, and

WHEREAS, a settlement proposal resolving tax certiorari litigation was recommended by the Vincelette Law Firm, special counsel to the Town of Amsterdam, and reviewed by the Amsterdam Town Board at its regular monthly meeting, and

WHEREAS, such a proposed settlement would present the parties with an expeditious and economic alternative to further litigation so as to resolve issues between the parties, and

WHEREAS, the Town Board has determined that the proposed settlement is in the best interests of the Town; now

THEREFORE, BE IT RESOLVED, that the Town Board does hereby accept a proposed settlement for the 2024 tax certiorari proceeding filed by NORTHWEST MOBILE HOME PORTFOLIO LLC, in which the 2024 discontinued and withdrawn without revision or refund, and the assessed value of the above referenced subject property shall be reduced from the current assessment of \$71,500 to an assessed value of \$59,700 on the 2025 Town of Amsterdam Assessment Roll. Real Property Tax Law §727 shall apply to the \$59,700 assessment for the 2026, 2027, 2028 and 2029 assessment rolls, with the exception for revaluations and updates under RPTL §§727(a) and (b), being waived by the Town;

and it is further

RESOLVED, that the Town Board does hereby adopt this resolution to end the litigation between NORTHWEST MOBILE HOME PORTFOLIO LLC, and the Town of Amsterdam as to the above referenced assessment.

DATED: May ____, 2025

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FOR SETTLEMENT PURPOSES ONLY; WITHOUT PREJUDICE

April 24, 2025

Sheldon K. Smith, Esq. (*Via Email*)
Harter, Seacrest & Emory, LLP
50 Fountain Plaza, Suite 1000
Buffalo, NY 14202

Re: North West MHP, et al. v. Town of Amsterdam, et al.
Index No.: EF2024-439

Dear Sheldon:

I was able to discuss and analyze your settlement offer on this matter with the Town officials and Town Assessor. Although the Town feels the assessment is defensible, the Town is willing to make a counteroffer in an effort to avoid further expenses of litigation and appraisal costs. As such, I have been authorized to offer the following resolution:

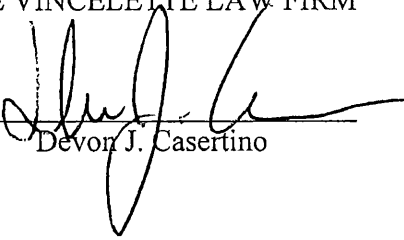
The 2024 assessed value would be reduced from \$71,500 to \$64,675. This represents a reduction in full market value from the current figure of \$1,100,000 to a new full market value of \$995,000.00. There would be no refunds associated with the reduction of the 2024 Town of Amsterdam assessment roll.

The terms of Real Property Tax Law §727 would apply to the reduced value for the 2024 tax year and would be modified to run from the 2025 assessment roll through the 2028 assessment roll, a period of four (4) years. The exceptions to the statutory freeze of the assessment regarding changes to assessment by way of revaluation of the assessment roll, codified as RPTL§727(a) and (b), shall be waived by the Town. This proposal is subject to final approval by the Amsterdam Town Board.

Please review with your client and advise me accordingly. Thank you for your attention to this matter.

Very truly yours,

THE VINCELETTE LAW FIRM



Devon J. Casertino

cc: Thomas Dimezza, Town Supervisor
Charles R. Schwartz, Esq.
Dan Maxwell, Town Assessor