

At a Special Condemnation and Tax Certiorari
Term of the Supreme Court of the
State of New York, held in and for the
County of Saratoga, Ballston Spa, New York
on the ____ day of _____, 2026

SUPREME COURT OF THE STATE OF NEW YORK
COUNTY OF SARATOGA

In the Matter of the Application of
Wal-Mart Real Estate Business #US02844,

Petitioner,

v.

BOARD OF ASSESSMENT REVIEW and/or
ASSESSOR OF THE TOWN OF HALFMOON,
AND THE TOWN OF HALFMOON,
SARATOGA COUNTY, NEW YORK,

Respondents.

Index Number
EF20252590

Presiding Judge:
Hon. Diannie N. Freestone

S/B/L: 278.-2-56.1

CONSENT ORDER AND JUDGMENT

Petitioner having heretofore served and filed the Notices of Petition and Petitions to review assessments made by the Town of Halfmoon for the 2025 assessment year upon certain property located in the Town of Halfmoon and designated as Tax Grid No. 278.-2-56.1 on the tax maps and assessment rolls of the Town of Halfmoon; and

The issues of these proceedings having duly come before an IAS Term of this Court, and the Petitioner having appeared by James T. Ryan III, Esq. of Stavitsky & Associates, LLC, the Respondents having appeared by Cathy L. Drobny, Esq., and the Intervenor-Respondent, Shenendehowa Central School District, having appeared by David C. Rowley, Esq. of Cooper Erving & Savage, LLP, and the parties having agreed to a settlement of these proceedings, it is

ORDERED, ADJUDGED and DETERMINED that the assessments on the property on the official tax map and assessment rolls of Saratoga County for the assessment years are hereby reduced, corrected and fixed for the assessment rolls as follows:

SBL: 278.-2-56.1

Assessment Roll	Assessment	Reduced Assessment	Amount of Reduction
2025	\$7,130,000	\$6,681,752	\$448,248

and it is further

ORDERED, ADJUDGED AND DECREED, that the terms of R.P.T.L. §727 shall apply to this settlement with respect to the 2026, 2027 and 2028 assessment years, and it is further

ORDERED, ADJUDGED and DECREED, that the officer or officers having custody of the assessment rolls upon which the above-mentioned assessments and any taxes levied thereon are entered shall correct the said entries in conformity with this Order and shall not upon the margin of said rolls, opposite said entries, that the same have been corrected by the authority of this Order, and it is further

ORDERED, that there shall be audited, allowed and paid to the petitioner by the Town of Halfmoon the amount of Town taxes paid by the petitioner as taxes against the said erroneous assessments in excess of what the taxes would have been if said assessments made in the aforesaid years have been determined by this order, together with interest thereon from the date of payment therefor as provided by statute, and it is further,

ORDERED, that there shall be audited, allowed and paid to the petitioner by the Shenendehowa Central School District, the amount of School taxes paid by the petitioner as taxes against the said erroneous assessments in excess of what the taxes would have been if the said assessments made in the aforesaid years have been determined by this Order, together with interest from the date of payment thereof as provided by statute, and it is further

ORDERED AND DIRECTED that the County Legislators of the County of Saratoga, State of New York, be and hereby directed and authorized to audit, allow, and to pay to the petitioner the amount, if any, of State, County, Town, Highway, Sewer District and any other County of Saratoga special district taxes paid by the petitioner as taxes against said erroneous

assessments in excess of what the taxes would have been if the said assessments had been determined by this Order, together with interest thereon from the date of payment thereof as provided by the statute, and it is further

ORDERED AND DIRECTED, that service of a copy of this judgment with a Notice of Entry on the County of Saratoga shall include proof of payment of taxes, and it is further

ORDERD AND DIRECTED, that all tax refunds are to be paid with interest pursuant to Section 726 of the Real Property Tax Law of the State of New York; except that in the event the refund is paid within ninety (90) days from the date of service of a copy of this judgment with Notice of Entry, then interest is waived; together with the amounts of interest and penalties, if any, paid on the excess of any of the aforesaid taxes by reason of delinquent payment, and it is further

ORDEED AND DIRECTED, that all tax refunds hereinabove directed to be made by respondent, the Town of Halfmoon and/or any of the various taxing authorities, to be made by check or draft payable to the order of "Stavitsky & Associates ELC for the benefit of Wal-Mart", 350 Passaic Ave, Fairfield, New Jersey 07004.

ENTER

HON. DIANNE N. FREESTONE

Signing and Entry of the within Order
is hereby Consented to:

STAVITSKY & ASSOCIATES, LLC
Attorneys for Petitioner

By: _____
JAMES T. RYAN III, ESQ.
350 Passaic Ave
Fairfield, NJ 07004

TOWN OF HALFMOON

By: _____
CATHY L. DROBNY, ESQ.
Attorney for Town of Halfmoon
2 Halfmoon Town Plaza
Halfmoon, NY 12065

COOPER ERVING & SAVAGE, LLP
Attorneys for Intervenor-Respondent,
Shenendehowa Central School District

By: _____
DAYID C. ROWLEY, ESQ.
20 Corporate Woods Blvd, Suite 501
Albany, NY 12211

DRAFT