

File 0027-0020

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 _____, 20 .

PRESENT:

HON. JAMES E. WALSH,
Justice

In the Matter of

AUTOZONE INC #6498

Petitioner,

CONSENT ORDER & JUDGMENT

Index No.
EF20252514

Assessment Year
2025

-against-

THE BOARD OF ASSESSORS AND/OR THE
ASSESSOR OF THE TOWN OF HALFMOON
AND THE BOARD OF ASSESSMENT REVIEW,

Respondents

Tax Map No.: 272.10-2-26.112

The above Petitioner having heretofore served and filed the Petition and Notice to review the tax assessments fixed by the Town of Halfmoon for the assessment year 2025, upon certain real property constituting the following assessment parcel and designated as Tax Map No. 272.10-2-26.112, on the official Assessment Map of the Town of Halfmoon, and

The issues of these proceedings having duly come on for trial at an IAS Term of this Court, and the petitioner having appeared by ALYSSA M. TARNOK, ESQ. of HERMAN KATZ LLP, and the respondents having appeared by CATHY L. DROBNY, ESQ., Counsel for the Town of Halfmoon, and the parties having made their settlement, it is

ORDERED, that the assessments on the above-referenced property be and the same are hereby reduced, corrected and fixed for the assessment year as follows:

Section 272.10, Block 2, Lot 26.112

ASSESSMENT YEAR	COUNTY/TOWN TAX YEAR	SCHOOL TAX YEAR	ORIGINAL ASSESSMENT	REDUCTION	FINAL ASSESSMENT
2025	2026	2025/26	\$628,000	\$162,375	\$465,625

and so reduced and confirmed, 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 note 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 the said assessments made in the aforesaid years had been determined by this Order, together with interest thereon from the date of payment thereof 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 of the Town of Halfmoon, 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 had 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 are hereby directed and authorized to audit, allow and to pay to the petitioner the amount, if any, of State, County, Judiciary, Sewer District and any special 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 as determined by this Order, together with interest thereon from the date of payment thereof as provided by statute, and it is further

ORDERED AND DIRECTED, that all tax refunds are to be paid with interest pursuant to §726 of the Real Property Tax Law of the State of New York; except that in the event the refund of taxes 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

ORDERED 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, be made by check or draft payable to the order of HERMAN KATZ LLP, as attorneys for the petitioner, who are to hold the proceeds as trust funds for appropriate distribution, and who are to remain subject to the further jurisdiction of this Court in regard to their attorney's lien, pursuant to Judiciary Law §475, and it is further

ORDERED AND DIRECTED, 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, that this Order hereby constitutes and represents full settlement of each of the tax review proceedings herein, and there are no costs or allowances awarded to, by or against any of the parties, and that upon compliance with the terms of this Order, the above-entitled proceedings be and the same are settled and discontinued.

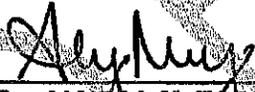
ENTER

J.S.C.

SIGNING AND ENTRY OF THE WITHIN ORDER IS HEREBY CONSENTED TO:

By: CATHY L. DROBNY, ESQ.
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