

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: Resolution to Adjust the Tax Certiorari Reserve for the 2014-2015 School Year

DATE: June 18, 2018

REASON FOR BOARD CONSIDERATION:

The District should adjust the Tax Certiorari Reserve for the 2014-2015 school year to the amount of the tax certiorari claims outstanding for the 2014-2015 school year.

FACTS AND ANALYSIS:

The Board of Education can fund a tax certiorari reserve fund to refund taxes of the current year in tax certiorari proceedings (Education Law §3651, Sub.1a, 3a). Monies not expended for tax certiorari proceedings must be returned to the general fund before the 1<sup>st</sup> day of the fourth fiscal year after deposit, unless extended.

RECOMMENDED ACTION:

Moved by \_\_\_\_\_ and supported by \_\_\_\_\_, that having the recommendation of the Superintendent of Schools and the Audit Committee, the Board of Education of the Ogdensburg City School District does hereby decrease the tax certiorari reserve (G/L account number A864.15) for the 2014-2015 school year to \$22,593.16 this 18th day of June, 2018.

APPROVED FOR PRESENTATION TO THE BOARD:

  
\_\_\_\_\_  
Superintendent

TMV/pks