BUSINESS &	FINANCE DIVISION
Report No.	35

OGDENSBURG CITY SCHOOL DSITRICT OGDENSBURG, NEW YORK

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2018-2019 Tax Warrant

DATE:

August 27, 2018

REASON FOR BOARD CONSIDERATION:

The Board of Education of the Ogdensburg City School District must approve the tax warrant for the 2018-2019 tax levy.

FACTS AND ANALYSIS:

The Board of Education must approve the appropriated fund balance and approve the tax warrant for the 2018-19 school year. The School District's unreserved fund balance as of June 30th 2018 is presently \$4,008,000 of which \$2,200,000 will be appropriated to offset the tax levy and \$1,808,000 (4 % of next year's budget) remains as an unappropriated fund balance.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the recommendation of the Superintendent of Schools,

WHEREAS: Chapter 73 of the Laws of 1977, amended Section 1318, subdivision 1 of the real Property Tax Law: and

WHEREAS: the unencumbered, unreserved fund balance at the close of last fiscal year must be applied in determining the amount of the school tax levy except for an amount to exceed 4% of the current school year budget; and

WHEREAS: this latter amount may be held as surplus funds during the current school year; now therefore

BE IT RESOLVED; that the Board of Education retain as surplus fund \$1,808,000 from the unappropriated fund balance of \$4,008,000 thereby applying \$2,200,000 to the reduction of the 2018-19 tax levy; and the Board of Education of the Ogdensburg City School District does hereby approve the attached tax warrant for collection by the tax collector this 27th day of August, 2018.

APPROVED FOR PRESENTATION TO THE BOARD:

Superintendent

TMV/pks
Attachment

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Ogdensburg City School District Ogdensburg, New York TAX WARRANT

To the Tax Collector of the Ogdensburg City School District: You are hereby commanded:

- 1. To give notice and start tax collection on September 4, 2018 in accordance with the provisions of Section 1322 of the Real Property Tax Law.
- 2. To give notice that tax collection will end on January 4, 2019.
- 3. To collect taxes in the total sum of \$10,108,162 in the same manner that collectors are authorized to collect town and county taxes in accordance with the provisions of Section 1318 of the Real Property Tax Law.
- 4. To make no changes or alterations in the tax warrant or the attached tax rolls but shall return the same to the board of education. The board may recall its warrant and tax roll for the correction of errors or omissions in accordance with the provisions of Section 1316 of the Real Property Tax Law.
- 5. To forward by mail to each owner of real property listed on the tax rolls within ten days after the start of collection a statement of taxes due on his property on tax bill forms provided by the school district in accordance with the provisions of Section 922 of the Real Property Tax Law. To forward by mail, without interest penalties, to the office of the county treasurer a detailed tax bill of all state land parcels liable for taxes on the school tax rolls in accordance with provisions of Sections 540 and 544 of the Real Property Tax Law.
- 6. To receive from each of the taxable corporations and natural person the sums listed on the attached tax rolls without interest penalties when such sums are paid before the end of the first month of the tax collection period. To add two percent interest penalties to all taxes collected during the second month of the tax collection and to add three percent interest penalties to all taxes collected during any part of the third month of the tax collection period and to add four percent interest penalties to all taxes collected during any part of the fourth month of tax collection period and to account for such sums as income due to the school district.
- 7. To issue receipts only on forms provided by the school district in acknowledgement of receipt of payments of taxes and to retain, preserve and file exact carbon copies of all such receipts issued as required by Section 987 of the Real Property Tax Law.
- 8. To promptly return the warrant at its expiration and if any taxes on the attached tax rolls shall be unpaid at that time, deliver an accounting thereof on forms showing by town the total assessed valuation, tax rate, the total tax levy, the total amounts remaining uncollected as required by Section 1330 of the Real Property Tax Law.
- 9. This warrant is issued pursuant to Section 910, 912, and 914 of the Real Property Tax Law and is delivered in accordance with Sections 1306 and 1318 of this law. It is effective immediately after it is properly signed by a majority of the members of the Board of Education. This warrant shall expire on the date stated above unless a renewal or extension has been endorsed on the face of this warrant in writing in accordance with Section 318, subdivision 2 of the Real Property Tax Law.

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