

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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**SUBJECT:** Resolution to Adjust the Tax Certiorari Reserve for the 2013-2014 School Year

**DATE:** June 17, 2020

**REASON FOR BOARD CONSIDERATION:**

The District should continue the Tax Certiorari Reserve for the 2013-2014 school year to the amount of the tax certiorari claims outstanding for the 2013-2014 school year, the claim for 2013-14 has been extended and will need to be carried forward in the 2013-2014 Tax Certiorari Reserve.

**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 continue the tax certiorari reserve (G/L account number A864.14) for the 2013-2014 school year to the amount of \$13,042.58 this 17<sup>th</sup> day of June 2020.

**APPROVED FOR PRESENTATION TO THE BOARD:**

  
\_\_\_\_\_  
Superintendent

KK/pks