

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: 2014 Tax Roll Adjustment

DATE: February 5, 2018

REASON FOR BOARD CONSIDERATION:

The Board of Education must approve all changes to the 2014 tax levy.

FACTS AND ANALYSIS:

As per the Toped Development, LLC Tax Certiorari Settlement Resolution approved by the Ogdensburg City School District Board of Education on September 19, 2016, the property assessment on Toped Development, LLC, Paterson Street, Ogdensburg, New York, tax map #48.080-4-6.11 shall be reduced from 2,7000,00 to 665,000 on the 2014 tax roll resulting in a \$52,219.02 reduction in the school tax amount due to the Ogdensburg City School District.

RECOMMENDED ACTION:

Moved by _____ and supported by _____ that, having the recommendation of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby approve the reduction to the 2014 tax levy in the amount of \$52,219.02 as a result of the Toped Development, LLC Tax Certiorari Settlement Resolution approved by the Ogdensburg City School District Board of Education on September 19, 2016, this 5th day of February, 2018.

APPROVED FOR PRESENTATION TO THE BOARD:


Superintendent

TMV/alf
Attachment

Ogdensburg City School District
COLLECTION STATISTICS FOR 2014

Assessment & Warrant

Original Assessment	718,761,906	
Adjusted Assessment	716,668,539	
Assessment Change	-2,093,367	-0.29%
Original Tax Warrant	7,054,963.77	
Adjusted Tax Warrant	6,998,509.05	
Total Adjustment	-56,454.72	-0.81%

Exemption Statistics

Original Non-STAR	351,666,438	
Current Non-STAR	351,773,138	
Non-STAR Adjustments	106,700	
Original Basic STAR	57,624,803	
Current Basic STAR	57,624,803	
Basic STAR Adjustments	0	
Original Enhanced STAR	36,532,112	
Current Enhanced STAR	36,532,112	
Enhanced STAR Adjustments	0	

Parcel Statistics

Total Tax Due	6,998,509.05	
Total Paid	6,998,509.08	100.00%
Unpaid	-0.03	

Parcel Counts

Total Parcels	4,829	
Wholly Exempt	825	17.08%
Fully Paid	4,003	82.90%
Partial Paid	0	
Unpaid	0	
Unpaid State Owned	0	
Over Paid	1	0.02%
Overpayment	0	

Receipt Information

Total Receipts	7,068,448.18	
Total Checks	7,066,558.91	99.97%
Total Cash	1,889.27	0.03%

Ogdensburg City School District
COLLECTION STATISTICS FOR 2014

Payments Collected

Tax Payment	6,998,509.08
Late Fee	69,939.10
Installment Fee	0.00
ISF Fee Paid	0.00
Reminder Fee Paid	0.00
Over/Short Total	0.00

Collector Information

<i>Collected by</i>	<i>Tax Due</i>	<i>Late Fee</i>	<i>Inst. Fee</i>	<i>ISF/Reminder</i>	<i>Over/Short</i>	<i>Total Amount</i>
Tax Collector	6,998,509.08	69,939.10	0.00	0.00	0.00	7,068,448.18

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Toped Development, LLC Tax Certiorari Settlement Resolution

DATE: September 19, 2016

REASON FOR BOARD CONSIDERATION:

The Board of Education of the Ogdensburg City School District must approve all authorizations required for the expenditure of district funds.

FACTS AND ANALYSIS:

The firm of Ferrara Fiorenza P.C., the district's attorneys, have submitted the following resolution to be adopted by majority vote of the Board of Education to execute a settlement agreement with Toped Development, LLC, regarding the current Tax Certiorari. (Resolution attached)

RECOMMENDED ACTION:

Moved by Rene Ginzato and supported by Michael Myer that, having the approval of the Superintendent of Schools, the Board of Education of the Ogdensburg City School District does hereby adopt the attached resolution on this 19th day of September, 2016.

APPROVED FOR PRESENTATION TO THE BOARD:


Superintendent

TMV/alf
Attachment

RESOLUTION

At a Regular Meeting of the Board of Education of the Ogdensburg City School District (the "Board of Education"), held on September 19, 2016 at 1100 State Street, County of St. Lawrence, State of New York;

The meeting was called to order by Ronald Johnson and upon roll being called, the following members were:

PRESENT: Renee Grizzuto, Ronald Johnson, James King,
Lawrence Mitchell, Michael Myers, Vicki Peco,
Laurie Zweifel

ABSENT:

Craig Lalonde, Michael Hockley

OTHERS ALSO PRESENT: Kevin Kandas, Patricia Smitters
Timothy Vernsey

The following Resolution was offered by Renee Grizzuto, and seconded by Michael Myers.

WHEREAS, Toped Development, LLC commenced a tax certiorari proceeding challenging the assessment of vacant property located on Patterson Street in the City of Ogdensburg, New York, in the County of St. Lawrence, for assessment years 2012 through 2014; and

WHEREAS, in or about August 2015, the City of Ogdensburg took possession of this property due to the property owner's failure to pay taxes; and

WHEREAS, the property owner commenced a legal challenge against the City of Ogdensburg alleging its taking of the property was illegal; and

WHEREAS, Toped Development, LLC has proposed settlement of all litigation upon the following terms:

- a. Discontinue all pending litigation;
- b. Conveyance of the property to Toped Development, LLC;
- c. The assessment for 2012-13, 2013-14, and 2014-15 tax years is reduced to \$665,000;
- d. The taxing jurisdictions pay \$85,000 in total real property tax refunds to be split pro rata; and
- e. Set the 2016 assessment at \$280,000; and

WHEREAS, the City has approved the settlement proposal; and

WHEREAS, the Board of Education is willing to settle the proceedings pursuant to the terms outlined above.

NOW, THEREFORE, BE IT RESOLVED that:

1. The Board of Education agrees to settle the tax certiorari proceeding commenced by Toped Development, LLC in accordance with the terms set forth above and in the form approved by Ferrara Fiorenza PC.
2. This Resolution shall take effect immediately.


The question of the adoption of the foregoing Resolution was duly put to a vote, which resulted as follows:

AYES: 7

NAYS: 0

The Resolution was thereupon declared adopted.

Dated: 9/19/2016


School District Clerk
Ogdensburg City School District

Assessment Reduction:

Roll Year	Original Assessment	Awarded Assessment	Assessment Reduction
2012	\$2,700,000	\$665,000	\$2,035,000
2013	\$2,700,000	\$665,000	\$2,035,000
2014	\$2,700,000	\$665,000	\$2,035,000
2015	\$2,700,000	\$280,000	\$2,420,000

Tax Entity	Tax Year	Billed		Reduced		City/County	Prorated Tax Rate	Reduction Amount
		Tax Rate	Tax Amount	Tax Rate	Tax Amount			
School	2012-13	24.610000	50,081.35	24.610000	50,081.35			
City	2013	16.737411	34,060.63	16.737411	35,608.13			
County	2013	11.231994	22,857.11	8.529576	18,146.31			
Total 2012-13		52.579405	106,999.09	49.876987	103,835.79			

School
Original Bill Amt. 66,440.93
Revised Bill Amt. 16,419.58 due from School

School	2013-14	25.850000	52,604.75	25.850000	52,604.75			
City	2014	16.737400	34,060.61	16.737400	42,872.73			
County	2014	9.740153	19,821.21	8.481165	21,724.45			
Total 2013-14		52.327553	106,486.57	51.068565	117,201.93			

69,806.40
17,201.65 due from School

School	2014-15	25.660453	52,219.02	25.660453	52,219.02			
City	2015	17.210995	35,024.37	17.210995	36,615.66			
County	2015	9.699067	19,737.60	8.529576	18,146.31			
Total 2014-15		52.570515	106,980.99	51.401024	106,980.99			

69,283.22
17,064.20 owe to School

70,733.32
7,335.30 owe to School

Total School Reduction	218,303.14
Total City Reduction	159,575.16
Total County Reduction	79,741.52
Total Reduction	457,619.82

Totals
33,561.23 due from School
24,399.50 owe to School
9,161.73 Net due from School

01/23/18
School Tax

Ogdensburg City School District
TAX ADJUSTMENT LOG

Bill # 007532 / SWIS: 401200 Prop # 48,080-4-6.11
Toped Development LLC / Paterson St
All Adjustment Dates

Property# Bill #	Owner / Property Location Reason for Adjustment	Non-STAR Exemption	Basic STAR Exemption	Enhanced STAR Exemption	Assessment	Tax Amount
40120 48,080-4-6.11 007532	Toped Development LLC Paterson St Tax Certiorari Settlement Resolution on 9/19/2016, BOE approved assessment reduction for 2014 from \$2,700,000 AFARR 01/23/18 to \$665,000					-52,219.02
40120 48,080-4-6.11 007532	Toped Development LLC Paterson St Tax Certiorari Settlement Resolution on 9/16/2016, BOE approved assessment reduction from \$2,700,000 to \$665,000				-2,035,000	
REPORT TOTALS						
	Original Amount	0	0	0	2,700,000	69,283.22
	Total Adjustments	0	0	0	-2,035,000	-52,219.02
	Ending Amount	0	0	0	665,000	17,064.20

01/23/18

Non State-Owned Lands Only

Full Paid Only

Ogdensburg City School District
COLLECTOR'S SUMMARY REPORT
 All SWIS Codes

Year = 2014
 School Tax
 Posting Date on or before 01/23/18

SWIS	Municipality	Taxable Value	Amount of Tax Levy	Total Taxes Collected	Inst Fees Received	Late Fees Received	Taxes Returned to County	Late Fee Added	County Fee Added	Tax, Fee, and County Fee
401200	OGDENSBURG	193,968,947	5,020,917.71	5,020,917.71	0.00	50,407.36	0.00	0.00	0.00	0.00
405000	LISBON	123,836	3,762.09	3,762.09	0.00	5.97	0.00	0.00	0.00	0.00
406489	OSWEGATCHIE	76,630,703	1,973,432.53	1,973,432.53	0.00	19,490.07	0.00	0.00	0.00	0.00
Report Totals		270,723,486	6,998,112.33	6,998,112.33	0.00	69,903.40	0.00	0.00	0.00	0.00