BUSINESS A	ND FINANCE DIVISION
Report No.	11

## OGDENSBURG CITY SCHOOL DISTRICT OGDENSBURG, NEW YORK

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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 5<sup>th</sup> day of February, 2018.

APPROVED FOR PRESENTATION TO THE BOARD:

Limstry M. Vernsey

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	<u> </u>		<del></del>
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	<u> </u>				<del></del> .	
	Tax Payment	6	,998,509.08			
	Late Fee		69,939.10			
	Installment Fee		0.00			
	ISF Fee Paid		0.00			
Rer	minder Fee Paid		0.00			
(	Over/Short Total		0.00			
Collector Information	on		<del></del>			
Collected by	Tax Due	Late Fee	Inst. Fee	ISF/Reminder	Over/Short	Total Amount
Tax Collector	6,998,509.08	69,939.10	0.00	0.00	0.00	7,068,448.18

<b>BUSINESS AND</b>	FINANCE	DIVISION
Report No.	23	

## OGDENSBURG CITY SCHOOL DISTRICT OGDENSBURG, NEW YORK

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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 <u>Pene Constants</u> and supported by <u>Machaelluss</u> 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 19<sup>th</sup> day of September, 2016.

APPROVED FOR PRESENTATION TO THE BOARD:

uperintendent

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 <u>Panaid Johnson</u> and upon roll being called, the following members were:

PRESENT: Rener Grizzato, Renald Johnson, James K	1 mj
PRESENT: Pener Grizzato, Renald Johnson, James K Lawrence Mitchell, Michael Myus, Vicky Pec, Laure Zweifel	
laure Zuertel	
ADDERT:	
craiglalande, michael troclez	
OTHERS ALSO PRESENT: Kewin Kendas, Patricia Simithers	
Timethy Vernsey	

The following Resolution was offered by Rever Contracto, and seconded by Michael Myss.

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:

- 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:

- 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:	NAYS:
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The Resolution was thereupon declared adopted.

Dated: 9/19/2016 School District Clerk

**Ogdensburg City School District** 

Settle Property ID#48.080-4-6.11 For TOPED Development LLC Agreement - Proration of Taxes

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		21,724.45	8.481165	24,181.38	9.992306	2016	County
		44,478.64	17.364343	42,021.71	17.364343	2016	City
7,335.30 owe to School	70,733.32	63,398.02	26.197527	63,398.02	26.197527	2015-16	School
		106,980.99	51.401024	106,980.99	52.570515		Total 2014-15
		18,146.31	8.529576	19,737.60	9.699067	2015	County
		36,615.66	17.210995	35,024.37	17.210995	2015	City
17,064.20 owe to School	69,283.22	52,219.02	25.660453	52,219.02	25.660453	2014-15	School
		117,201.93	51.068565	106,486.57	52.327553		Total 2013-14
		21,724.45	8.481165	19,821.21	9.740153	2014	County
		42,872.73	16.737400	34,060.61	16.737400	2014	City
17,201.65 due from School	69,806.40	52,604.75	25.850000	52,604.75	25.850000	2013-14	School
		103,835.79	49.876987	106,999.09	52.579405		10tal 2012-13
		18,146.31	6.529576	11.700,22	***************************************		
		10,000.EU	717,0110	22 857 11	11.231994	2013	County
A SOLUTION TO SEE SEEN		35 608 13	16.737411	34,060.63	16.737411	2013	City
16.349 Sechio from Second	66,440.93	50.081.35	24.610000	50,081.35	24.610000	2012-13	School
Bill Amt	Bill Amt.	Amount	Tax Rate	Tax Amount	Tax Rate	Tax Year	Tax Entity
Revised	Original	Reduction	Prorated	Reduced	Billed		<b>1</b>
School			City/County				
				\$2,420,000	\$280,000	\$2,700,000	2015
				\$2,035,000	\$665,000		2014
				\$2,035,000	\$665,000		2013
				\$2,035,000	\$665,000		2012
				Reduction	Assessment	Assı	Roll Year
				Assessment	Awarded	Original	

.561.23	otais
due from	
School	

Total 2015-16

53.554176

129,601.11

52.043035

129,601.11

9.161.73 Net-the from School

Total County Reduction **Total City Reduction** Total School Reduction

Total Reduction

457,619.82

159,575.16 218,303.14

79,741.52

# Ogdensburg City School District **TAX ADJUSTMENT LOG**Bill # 007532 / SWIS: 401200 Prop # 48.080-4-6.11 Toped Development LLC / Paterson St

Page 1 Year = 2014

All Adjustment Dates

SIWS						
Propertv#	Owner / Property Location	Non-STAR	Rasic STAR Enhanced STAR	hanced STAR		
Bill #	Reason for Adjustment	Exemption	Exemption	Exemption	Assessment	Tax Amount
40120	Toped Development LLC Paterson St					-52.219.02
48.080-4-6.11	Tax Certiorari Settlement Resolution on 9/19/2016, BOE					
007532	approved assessment reduction for 2014 from \$2,700,000 AFARR 01/23/18	\FARR 01/23/18				
	to \$665,00					
40120	Toped Development LLC Paterson St				-2,035,000	
48.080-4-6.11	Tax Certiorari Settlement Resolution on 9/16/2016, BOE					
007532	approved assessment reduction from \$2,7000,000 to A \$665,000	AFARR 01/23/18				
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
		:				

## Ogdensburg City School District TAX ADJUSTMENT LOG

Year = 2014

Page 1

01/23/18 School Tax

All SWIS Codes / All Adjustment Dates

005240 40120 40120 40120 40120 005990 40120 40120 40120 SIWS SWIS: 405000 007532 48.080-4-6.11 007532 004044 48.073-3-23 004507 59.030-7-6 005990 59.022-12-15 48.080-4-6.11 48.073-6-1 59.022-12-15 SWIS: 401200 Property# **TOTAL FOR 401200 OGDENSBURG OGDENSBURG** LISBON Parcel 48.073-6-1 was combined to 48.065-9-3, a clerical on 9/30/14 Clerical error by the Ogd. Assessor, exemption changed Small Claims Assessment Review Decision to reduce \$665,000 approved assessment reduction from \$2,7000,000 to Tax Certiorari Settlement Resolution on 9/16/2016, BOE \$665,00 approved assessment reduction for 2014 from \$2,700,000 AFARR 01/23/18 error did not remove 48.073-6-1 from 14-15 tax roll American Enterprise REO LLC SH 37 which decreased the taxable assessed value to \$253,300 G & S Estates LLC 9/17/14. Decisionn to reduce property's assessed value on St. Lawrence County Small Claims Assessment Review **Brock Bonnie** Court on 9/5/14. assessment to \$68,633.00 by SLC Supreme and County Small Claims Assessment Review Decision to reduce Court on 9/5/14. assessment to \$68,633.00 by SLC Supreme and County Toped Development LLC Tax Certiorari Settlement Resolution on 9/19/2016, BOE Toped Development LLC Letham Ronald E Letham Ronald E Reason for Adjustment Owner / Property Location Paterson St 315 Mansion Ave Paterson St 1111 Champlain St 408 Pine St 315 Mansion Ave **Total Adjustments** Original Amount **Ending Amount** AFARR 10/01/14 AFARR 09/18/14 AFARR 09/18/14 AFARR 01/23/18 AFARR 09/25/14 AFARR 04/23/15 334,086,509 334,193,209 Exemption Non-STAR 106,700 106,700 Basic STAR Enhanced STAR 49,778,803 49,778,803 Exemption 31,609,592 31,609,592 Exemption 611,658,918 Assessment 609,565,551 -2,093,367 -2,035,000 -15,367 -35,000 -8,000 Property Removed 5,021,314.43 5,077,769.15 Tax Amount -56,454.72 -52,219.02 -2,737.97 -898.12 -205.28 -394.33

01/23/18

Full Paid Only Non State-Owned Lands Only

## Ogdensburg City School District COLLECTOR'S SUMMARY REPORT

All SWIS Codes

Year = 2014 School Tax

Posting Date on or before 01/23/18

0.00	0.00	0.00	0.00	69,903.40	0.00	6,998,112.33	0,990,112.33	2/0,/23,400	ueborr rotais
						2000	000 440 00	200 200 400	Donort Totals
0.00	0.00	0.00	0.00	19,490.07	0.00	1,973,432.53	1,973,432.53	76,630,703	406489 OSWEGATCHIE
0.00	0.00	0.00	0.00	5.97	0.00	3,762.09	3,762.09	123,836	405000 LISBON
0.00	0.00	0.00	0.00	50,407.36	0.00	5,020,917.71	5,020,917.71	193,968,947	401200 OGDENSBURG
Tax, Fee, and County Fee	County Fee Added	Late Fee Added	Taxes Returned to County	Late Fees Received	Inst Fees Received	Total Taxes Collected	Amount of Tax Levy	Taxable Value	SWIS Municipality