

OGDENSBURG CITY SCHOOL DISTRICT  
OGDENSBURG, NEW YORK

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SUBJECT: Resolution to Adjust the Tax Certiorari Reserve for the 2019-2020 School Year

DATE: June 21, 2021

REASON FOR BOARD CONSIDERATION:

The District should adjust the Tax Certiorari Reserve for the 2019-2020 school year to the amount of the tax certiorari claims outstanding for the 2019-2020 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 continue the tax certiorari reserve (G/L account number A864.20) for the 2019-2020 school year to \$179,387.62 this 21<sup>st</sup> day of June 2021.

APPROVED FOR PRESENTATION TO THE BOARD:

  
\_\_\_\_\_  
Superintendent

KK/pks