

OGDENSBURG CITY SCHOOL DISTRICT
OGDENSBURG, NEW YORK

SUBJECT: Resolution to establish and fund the Tax Certiorari Reserve for the 2025-2026 School Year.

DATE: June 22, 2026

REASON FOR BOARD CONSIDERATION:

The District should establish the Tax Certiorari Reserve for the 2025-2026 school year to the amount of the tax certiorari claims outstanding for the 2025-2026 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 1st day of the fourth fiscal year after deposit, unless an extension is granted.

RECOMMENDED ACTION:

Moved by _____ and supported by _____, that having the recommendation of the Superintendent of Schools and the Finance Committee, the Board of Education of the Ogdensburg City School District does hereby establish the tax certiorari reserve (G/L account number A864.26) for the 2025-2026 school year in the amount of \$74,884.84 this 22nd day of June, 2026.

APPROVED FOR PRESENTATION TO THE BOARD:



Superintendent

KJB/rb