

**SWEET HOME CENTRAL SCHOOL DISTRICT  
OF AMHERST AND TONAWANDA**

**M E M O R A N D U M**

TO: Michael V. Ginestre, Superintendent of Schools  
FROM: Donald G. Feldmann, Director of Finance & Plant Services  
DATE: June 7, 2022  
RE: Recommendation to Use Tax Certiorari Reserve

Handwritten signature: OK MVG 6/7/22

**Background:**

The District employs counsel through Gross Shuman to represent us in matters involving tax disputes. More often than not our attorney, John Rottaris, is able to negotiate on the District's behalf settlements to tax disputes that do not involve refunds of any sort back to the property owner for school tax purposes.

There is occasion that refunds are unavoidable and we have three refund cases this school year that represent significant refunds of school taxes to property owners.

The specific cases are listed here:

**Tax Certiorari Cases**

| Property Location / Owner                         | Court Ordered Refund                     |
|---------------------------------------------------|------------------------------------------|
| Key Bank<br>4020 Sheridan Drive Amherst, NY 14226 | \$60,961.03 – Refunds date back to 2013  |
| University at Buffalo Commons                     | \$180,085.83 – Refunds date back to 2018 |
| Elderwood<br>4459 Bailey Avenue Amherst, NY 14226 | \$39,319.15 – Refunds date back to 2017  |

**Recommendation:**

The 2021-22 budget had an initial appropriation of \$50,000 for tax certiorari cases and refunds. To date, we have made budget transfers of \$92,000 into the line item and have paid the Key Bank refund in its entirety and \$120,057.22 of the UB Commons refund.

The budget line is presently in a deficit of \$47,457.23. We need to make the following additional payment before the end of our fiscal year:

UB Commons - \$60,028.61  
Elderwood - \$19,659.58

In order to pay these refunds and make our budget line whole, **I am recommending that we use \$128,000 of the Tax Certiorari reserve to offset these costs.** The Tax Certiorari Reserve has a current balance of \$617,000. I'd ask that you support this recommendation and place it on the June Board of Education agenda for their review and approval.

I have included supporting documentation with this memo and an additional memo from District Treasurer, Nicole Kuss.

# Sweet Home Central School District

Nicole Kuss  
District Treasurer  
MEMORANDUM

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To: Donald Feldmann  
Director of Finance & Plant Services

From: Nicole Kuss  
District Treasurer

Date: May 23, 2022

Re: Tax Certiorari Reserve

OK!  
Junk  
6/7/22

In past years the Board of Education adopted a resolution to increase the current budget by the Tax Certiorari payments made in the current fiscal year. These payments are for property taxes refunded to property owners due to approved court orders, petitions or cancellations that reduced the assessed values. They also include clerical errors made by the town assessor's office for entering incorrect assessments or including in-lieu of tax properties on the tax roll.

The following are this year's payments for these prior year refunds to date.

|             |                                               |
|-------------|-----------------------------------------------|
| 189,457.23  | Tax cancellations/refunds paid to Erie County |
| <u>0.00</u> | Court Orders                                  |
| 189,457.23  |                                               |

We also anticipate two additional payments prior to the end of the current fiscal year totaling \$79,554.81.

I am recommending that we increase our budgeted appropriations from the Tax Certiorari Reserve by \$128,000. The current balance in the Tax Certiorari Reserve is approximately \$617,000.

As a reminder, we will need to plan for refunding the reserve at the end of this fiscal year.

| INDEX #     | SBL         | ADDRESS           | PETITIONER                            | Com Use     | AV              | Requested AV  | Difference      | Tax Rate   | Liability   | Court Ordered Adjusted |              | Reduction of  | Refund    | Interest    |
|-------------|-------------|-------------------|---------------------------------------|-------------|-----------------|---------------|-----------------|------------|-------------|------------------------|--------------|---------------|-----------|-------------|
|             |             |                   |                                       |             |                 |               |                 |            |             | Assessment             |              | Assessment    |           |             |
| 2013-801106 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,250,000.00 | \$ 816,350.00 | \$ 433,650.00   | 22.6322208 | \$ 9,814.46 | \$                     | 1,070,000.00 | \$ 180,000.00 | \$ 4,074  | \$ 1,018.50 |
| 2014-808074 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,250,000.00 | \$ 816,350.00 | \$ 433,650.00   | 23.1853905 | \$10,054.32 | \$                     | 1,070,000.00 | \$ 180,000.00 | \$ 4,173  | \$ 959.79   |
| 2015-808894 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,250,000.00 | \$ 791,860.00 | \$ 458,140.00   | 23.6302860 | \$10,825.98 | \$                     | 1,037,900.00 | \$ 212,300.00 | \$ 5,012  | \$ 1,054.41 |
| 2016-807807 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,250,000.00 | \$ 742,873.00 | \$ 507,127.00   | 24.0769138 | \$12,209.91 | \$                     | 973,700.00   | \$ 276,300.00 | \$ 6,652  | \$ 1,263.88 |
| 2017-809754 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,320,000.00 | \$ 816,350.00 | \$ 503,650.00   | 21.2241290 | \$10,689.53 | \$                     | 1,070,000.00 | \$ 250,000.00 | \$ 5,306  | \$ 848.96   |
| 2018-811522 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,320,000.00 | \$ 200,000.00 | \$ 1,120,000.00 | 21.5140719 | \$24,095.76 | \$                     | 1,070,000.00 | \$ 250,000.00 | \$ 5,379  | \$ 699.77   |
| 2019-809040 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,320,000.00 | \$ 190,000.00 | \$ 1,130,000.00 | 22.2243497 | \$25,113.52 | \$                     | 1,016,500.00 | \$ 303,500.00 | \$ 6,745  | \$ 539.60   |
| 2020-806888 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,320,000.00 | \$ 182,000.00 | \$ 1,138,000.00 | 22.6278002 | \$25,750.44 | \$                     | 973,700.00   | \$ 346,300.00 | \$ 7,836  | \$ 313.44   |
| 2021-809619 | 68.09-1-9.1 | 4020 Sheridan Dr. | Keybank Nat'l a/K/a 4020 Sheridan Dr. | Branch Bank | \$ 1,320,000.00 | \$ 176,000.00 | \$ 1,144,000.00 | 23.5406345 | \$26,530.49 | \$                     | 941,600.00   | \$ 378,400.00 | \$ 8,908  | \$ 178.16   |
|             |             |                   |                                       |             |                 |               |                 |            |             |                        |              |               | \$ 54,085 | \$ 6,876.01 |

Wolfgang & Weinmann as Attorneys for Petitioner: Key Bank Nat'l a/K/a 4020 Sheridan Dr.  
 Attn: Peter Allen Weinmann, Esq.

**\$60,961.03**

Total refund plus interest: \$60,961.03

Pay Schedule:

Dec 10th - \$27,042.50      paid  
 Dec 23rd - \$3,438.02      paid  
 Jan 21st - \$30,480.51      paid

# SWEET HOME CENTRAL SCHOOL DISTRICT

U/B Commons  
Settlement of Court Order  
SBL # 55.01-1-1/A

| Year   | Assessed Market | Eq Rate | Fair Market x eq rate | Year  | Total Present Assessment | Court Ordered Adjusted Assessment | Reduction of Assessment | Tax Rate Per 1,000 | Total Principal Due | Total Interest Due | Total Principal & Interest Due |
|--------|-----------------|---------|-----------------------|-------|--------------------------|-----------------------------------|-------------------------|--------------------|---------------------|--------------------|--------------------------------|
| 18-19  | 7,500,000       | 100%    | 7,500,000             | 18-19 | \$7,500,000.00           | \$5,500,000.00                    | \$2,000,000.00          | 21.514072          |                     |                    | discontinued and withdrawn     |
| 19-20  | 7,890,000       | 95%     | 7,495,500             | 19-20 | \$7,495,500.00           | \$5,500,000.00                    | \$1,995,500.00          | 22.224350          |                     |                    | discontinued and withdrawn     |
| 20-21  | 8,241,800       | 91%     | 7,500,038             | 20-21 | \$7,500,000.00           | \$5,500,000.00                    | \$2,000,000.00          | 22.627800          |                     |                    | discontinued and withdrawn     |
| 21-22  | 8,522,700       | 88%     | 7,499,976             | 21-22 | \$7,500,000.00           | \$1.00                            | \$7,499,999.00          | 23.540635          | \$176,554.74        | \$3,531.09         | \$180,085.83                   |
| TOTALS |                 |         |                       |       | 29,995,500               | 16,500,001                        | 13,495,499              |                    | 176,554.74          | 3,531.09           | 180,085.83                     |

|                               |             |
|-------------------------------|-------------|
| To be paid in 3 installments: |             |
| January 2022                  | \$60,028.61 |
| May 1, 2022                   | \$60,028.61 |
| Before July 1, 2022           | \$60,028.61 |

paid 1/21/22 - Check # 111815  
paid 4/14/22 - Check # 112704



**SWEET HOME CENTRAL SCHOOL DISTRICT**

Budget Status Report As Of: 05/23/2022

Fiscal Year: 2022

Fund: A GENERAL FUND

| Budget Account     | Description | Initial<br>Appropriation | Adjustments | Current<br>Appropriation | Year-to-Date<br>Expenditures | Encumbrance<br>Outstanding | Pending<br>Encumbrance | Available<br>Balance |
|--------------------|-------------|--------------------------|-------------|--------------------------|------------------------------|----------------------------|------------------------|----------------------|
| 1964.400.08.0000   | Contractual | 50,000.00                | 92,000.00   | 142,000.00               | 189,457.23                   | 0.00                       | 0.00                   | -47,457.23           |
| Total GENERAL FUND |             | 50,000.00                | 92,000.00   | 142,000.00               | 189,457.23                   | 0.00                       | 0.00                   | -47,457.23           |



Kuss, Nicole &lt;nkuss@sweethomeschools.org&gt;

**Re: FW: 4459 Bailey Avenue Tax Case**

1 message

Feldmann, Donald &lt;dfeldmann@sweethomeschools.org&gt;

Fri, May 13, 2022 at 10:22 AM

To: "John K. Rottaris" &lt;JRottaris@gross-shuman.com&gt;

Cc: Nicole Kuss &lt;nkuss@sweethomeschools.org&gt;

John could we split up the 19K...say one on 7/1/22 and the other on 1/1/23?

Donald Feldmann

Director of Finance &amp; Plant Services

Sweet Home Central School District

1901 Sweet Home Road

Amherst, New York 14228

(716) 250-1406

www.sweethomeschools.org

Sweet Home Schools..."Every Student, One Community, Ready for the Future."

On Fri, May 13, 2022 at 10:18 AM John K. Rottaris &lt;JRottaris@gross-shuman.com&gt; wrote:

Don, let me know what you think when you have a chance.

Thanks, John

John K. Rottaris

Attorney at Law

Gross Shuman P.C.

465 Main Street, Suite 600 | Buffalo, NY 14203

Phone 716-854-4300 x206 | Fax 716-854-2787



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**From:** John K. Rottaris <JRottaris@gross-shuman.com>**Sent:** Monday, May 9, 2022 3:18 PM**To:** Donald Feldmann (dfeldmann@sweethomeschools.org) <dfeldmann@sweethomeschools.org>**Subject:** 4459 Bailey Avenue Tax Case

Don:

I finally have more information on the negotiations to resolve the 4459 Bailey Avenue (Elderwood) tax case. As you may recall, this case goes back to 2017 and the Town's settlement will likely result in some refunds. I have been negotiating with the Town and Elderwood's attorneys to make the hit as small as possible.

I just learned that the Town is close to resolving the case after the assessor met with Elderwood's representatives last week. The settlement includes a reduction for the years 2017 through 2020 and then a new number going forward.

Because there isn't enough room in the assessments to do a "make-up assessment" in 2022 and 2023, refunds cannot be avoided.

Here is a chart showing what the Town and taxpayer have agreed to in principle.

| Year                     | Assessment  | Assmt Ratio    | Full Value Assmt | Full Value Assmt Settlement | Appropriate Assessment | Assessment Reduction |             |
|--------------------------|-------------|----------------|------------------|-----------------------------|------------------------|----------------------|-------------|
| 2017                     | \$5,980,000 | 100.00%        | \$5,980,000      | \$5,060,000                 | \$5,060,000            | \$920,000            |             |
| 2018                     | \$5,980,000 | 100.00%        | \$5,980,000      | \$5,060,000                 | \$5,060,000            | \$920,000            |             |
| 2019                     | \$5,980,000 | 95.00%         | \$6,294,737      | \$5,060,000                 | \$4,807,000            | \$1,173,000          |             |
| 2020                     | \$5,980,000 | 91.00%         | \$6,571,429      | \$5,060,000                 | \$4,604,600            | \$1,375,400          | \$5,149,200 |
| 2021                     | \$5,980,000 | 88.00%         | \$6,795,455      | \$3,840,000                 | \$3,379,200            | \$2,600,800          |             |
| 2022                     | \$5,980,000 | 74.00%         | \$8,081,081      | \$3,840,000                 | \$2,841,600            | \$3,138,400          |             |
| 2023                     | \$5,980,000 | 74.00%         | \$8,081,081      | \$3,840,000                 |                        |                      |             |
| <b>Refund</b>            |             |                |                  |                             |                        |                      |             |
| <b>Assessment Credit</b> |             |                |                  |                             |                        |                      |             |
| Year                     | Assessment  | Assmt Credit** | Make-up Assmt    |                             |                        |                      |             |
| 2022                     | \$2,841,600 | \$2,574,600    | \$267,000        |                             |                        |                      |             |
| 2023*                    | \$2,841,600 | \$2,574,600    | \$267,000        |                             |                        |                      |             |

\*Note: Estimated assessment based on 2022 assessment ratio  
 \*\*Note: The assessment credit is calculated by taken the total assessment reductions for 2019-2021 of \$5,149,200 and dividing it by 2

The refund years have been set at 2017 and 2018 and involve a reduction of \$920,000 for each year. Based on 2017 and 2018 tax rates, it looks like the total refund would be \$39,319.15. There has been no discussion of interest, so I am going to take the position that there should not be any interest on the refunds. Here is what the refunds look like for school, Town and County:

| Tax               | 2017 Assmt  | Assessment  | Settlement Assessment | Reduction | Refund      |
|-------------------|-------------|-------------|-----------------------|-----------|-------------|
| School            | \$21.224129 | \$5,980,000 | \$5,060,000           | \$920,000 | \$19,526.20 |
| Library           | \$0.417255  | \$5,980,000 | \$5,060,000           | \$920,000 | \$383.87    |
| County            | \$4.645213  | \$5,980,000 | \$5,060,000           | \$920,000 | \$4,273.60  |
| Town              | \$2.587778  | \$5,980,000 | \$5,060,000           | \$920,000 | \$2,380.76  |
| Highway           | \$0.818340  | \$5,980,000 | \$5,060,000           | \$920,000 | \$752.87    |
| Egbertsville Fire | \$1.022019  | \$5,980,000 | \$5,060,000           | \$920,000 | \$940.26    |
| Sewer             | \$0.234233  | \$5,980,000 | \$5,060,000           | \$920,000 | \$215.49    |
| Drain             | \$0.068300  | \$5,980,000 | \$5,060,000           | \$920,000 | \$62.84     |
| Drain             | \$0.126720  | \$5,980,000 | \$5,060,000           | \$920,000 | \$116.58    |
| Alarm             | \$0.090412  | \$5,980,000 | \$5,060,000           | \$920,000 | \$83.18     |
|                   | \$31.234399 |             |                       |           |             |
| Tax               | 2018 Assmt  | Assessment  | Settlement Assessment | Reduction | Refund      |
| School            | \$21.514072 | \$5,980,000 | \$5,060,000           | \$920,000 | \$19,792.95 |
| Library           | \$0.405743  | \$5,980,000 | \$5,060,000           | \$920,000 | \$373.28    |
| County            | \$4.525821  | \$5,980,000 | \$5,060,000           | \$920,000 | \$4,163.76  |
| Town              | \$2.778788  | \$5,980,000 | \$5,060,000           | \$920,000 | \$2,556.48  |
| Highway           | \$0.912999  | \$5,980,000 | \$5,060,000           | \$920,000 | \$839.96    |
| Egbertsville Fire | \$1.110330  | \$5,980,000 | \$5,060,000           | \$920,000 | \$1,021.50  |
| Sewer             | \$0.222620  | \$5,980,000 | \$5,060,000           | \$920,000 | \$204.81    |
| Drain             | \$0.069949  | \$5,980,000 | \$5,060,000           | \$920,000 | \$64.35     |
| Drain             | \$0.119216  | \$5,980,000 | \$5,060,000           | \$920,000 | \$109.68    |
| Alarm             | \$0.100935  | \$5,980,000 | \$5,060,000           | \$920,000 | \$92.86     |
|                   | \$31.760473 |             |                       |           |             |

I know refunds are an issue but I believe this is the last multi-year case pending and it would be nice to get rid of this case once and for all.

Let me know your thoughts on this and whether the amount of this refund is something that the District can handle in the normal course or whether you need me to ask for additional time to pay the refund.

Thanks,

John

John K. Rottaris  
Attorney at Law

Gross Shuman P.C.  
465 Main Street, Suite 600 | Buffalo, NY 14203  
Phone 716-854-4300 x206 | Fax 716-854-2787



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