

Sweet Home Central School District

Nicole Kuss

District Treasurer

MEMORANDUM

To: Donald Feldmann
Director of Finance & Plant Services

From: Nicole Kuss
District Treasurer

Date: June 26, 2025

Re: Tax Certiorari Reserve

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.

121,226.00	Tax cancellations/refunds paid to Erie County
<u>0.00</u>	Court Orders
121,226.00	

I am recommending that we increase our budgeted appropriations from the Tax Certiorari Reserve by \$121,226.00. The current balance in the Tax Certiorari Reserve is approximately \$1,073,008.08.