



Lewiston-Porter Central School District

One Purpose. Your Pathway. Our Promise.

Donna L. Hill

Assistant Superintendent for Administrative Services

Memorandum

To: Mr. Paul J. Casseri

From: Donna L. Hill, Assistant Superintendent for Administrative Services

Subject: Tax Warrant 2024-2025

Date: July 26, 2024

Attached is a copy of the tax warrant for the 2024-2025 school year. The Board will need to formally approve the warrant at their Jul 29, 2024 meeting. Marisa will have the official warrant at the meeting for each board member to sign.

The summary below details the proposed school tax rates for the Towns of Lewiston and Porter.

Township	2023-24 Tax Rate	2024-25 Proposed Tax Rate	Dollar Change	Percent Change
Lewiston	\$27.332260	\$27.553937	\$0.221677	.81%
Porter	\$24.176832	\$25.209162	\$1.032330	4.27%

This information was finalized in time to keep our traditional tax collection period. The county will be able to print out tax bills before September 3, 2024.

Please let me know if you have any questions.

Lewiston Porter CSD
24-25 Final School Property Tax Rates

TOWN	ASSESSED VALUE	CLERGY EXEMPT. (41400)	TOTAL ASSESSED VALUE	EQ. RATE	TRUE VALUE FOR APPRORTION.	ADJUSTED TRUE VALUE	PERCENT OF LEVY	2024-25 TAX LEVY	2024-25 TAX RATE PER\$1000
Lewiston	\$ 784,328,876.00	\$ 6,976	\$ 784,335,852.00	43%	\$ 1,824,036,865.12	\$ 1,824,020,641.86	71.25%	\$ 21,611,348.26	\$ 27.553937
Porter	\$ 345,909,543.00	\$ 6,382	\$ 345,915,925.00	47%	\$ 735,991,329.79	\$ 735,977,751.06	28.75%	\$ 8,720,089.62	\$ 25.209162
TOTAL	\$ 1,130,238,419.00		\$ 1,130,251,777.00		\$ 2,560,028,194.90	\$ 2,559,998,392.92	100%	\$ 30,331,437.88	
TAX LEVY	\$30,331,437.88								
TAX RATE COMPARISON					TRUE TAX RATE COMPARISON				
	<u>Lewiston</u>		<u>Porter</u>						
2024-25	\$ 27.553937		\$ 25.209162		2024-25	\$ 11.85			
2023-24	\$ 27.332260		\$ 24.176832		2023-24	\$ 12.60			
Difference	\$ 0.221677	0.81%	\$ 1.032330	4.27%	Difference	\$ (0.75)	-5.97%		

2016-2017 estimated tax increases							
\$150,000 Assessed value		Lewiston			Porter		
		15-16	16-17		14-15	15-16	
Home value	\$150,000				\$150,000		
16-17 STAR			\$21,900.00			\$26,400.00	
(15-16 STAR)		\$23,700.00			\$28,200.00		
Tax rates		\$24.99	\$24.95		\$20.73	\$21.61	
Estimated taxes		\$3,156.24	\$3,196.10		\$2,562.23	\$2,671.00	
Estimated increase			\$39.86			\$108.77	
\$250,000 Assessed Value		Lewiston			Porter		
		15-16	16-17		15-16	16-17	
Home Value	\$250,000.00				\$250,000.00		
16-17 STAR			\$21,700.00			\$26,400.00	
(15-16 STAR)		\$23,700.00			\$28,200.00		
		\$24.99	\$24.95		\$20.73	\$21.61	
Estimated taxes		\$5,655.24	\$5,696.09		\$4,635.23	\$4,832.00	
Estimated increase			\$40.85			\$196.77	
Maximum STAR is based on a 2% increase							

2024-2025 TAX WARRANT

To the collector of the Lewiston-Porter Central School District, County of Niagara, State of New York. You are hereby commanded:

1. To give notice and start collection on **September 3, 2024** in accordance with the provisions of Section 1322 of the Real Property Tax Law (“RPTL”).
2. To give notice that tax collection will end on **October 31, 2024**.
3. To give all other notices required by RPTL § 1322.
4. To collect taxes in the total sum of **\$30,331,437.88** in the same manner that collectors are authorized to collect town and county taxes.
5. To make no changes or alterations in the tax warrant or the tax rolls but shall return the same to the Board of Education. The Board may recall its warrant and tax roll for correction of errors or omissions in accordance with the provisions of RPTL § 1316.
6. To forward by mail to each owner of real property listed on the tax rolls within ten days after the start of collection a statement of taxes due on his property on press-numbered tax bill forms provided by the school district in accordance with the provisions of RPTL § 922. To forward by mail, without interest penalties, to the office of the county treasurer a detailed tax bill of all state land parcels liable for taxes on the school tax rolls in accordance with provisions of RPTL §§ 540 and 544.
7. To receive from each of the taxable corporations and natural persons the sums listed on the attached tax rolls without interest penalties when such sums are paid before the end of the first month of the tax collection period. To collect after the expiration of said first month period the residue of the sums not paid, together with all fees and/or interest available under RPTL § 1330, and to account for such fees and/or interest as income due to the school district.
8. To promptly return the warrant at its expiration and if any taxes on the attached tax rolls shall be unpaid at that time, deliver an accounting thereof on forms showing by town the total assessed valuation, tax rate, the total tax levy, the total amounts remaining uncollected as required by RPTL § 1330.

This warrant is issued and delivered pursuant to Articles 9 and 13 of the Real Property Tax Law, and has the same force and effect as a warrant and tax list issued by the Board of Supervisors. It is effective immediately after it is properly signed by a majority of the Board of Education. This warrant shall expire on the date stated above unless a renewal or extension has been endorsed on the face of this warrant in writing in accordance with RPTL § 1318.

Given under our hand this 29th day of July, 2024.

Members of the Board of Education:

DIRECTIONS TO COLLECTOR

1. Read warrant and ascertain that it is properly signed and dated by sole trustee or a majority of the trustees or the members of the Board of Education.
2. Return this tax warrant and original tax list to the trustee(s) or Board of Education at date of expiration.
3. Obtain from the county treasurer’s office the necessary blank forms on which to make your complete account of all taxes remaining unpaid at the time of the expiration of the warrant.
4. Return to the trustee(s) or Board of Education your complete account of unpaid taxes, certifying by your signed affidavit that “after diligent efforts you are unable to collect same,” witnessed by any notary public, justice of the peace, or any other officer authorized to administer oaths. The Trustee(s) or Board of Education, upon comparing your return of unpaid taxes with the original tax list and determining that it is correct, shall so certify and immediately transmit the account, affidavit and certificate to the treasurer of the county so that the same shall be received by him not later than the fifteenth day of November following the levy of the tax.
5. Complete and file the collector’s tax report showing by towns the totaled assessed valuation, the tax rate, the total tax levy, the total amount collected and the total amounts remaining uncollected.