Lewiston-Porter Central School District Community Message
2026–27 School Budget Vote, Election and Property Reassessment Information

Dear Lewiston-Porter Community,

Thank you to the many residents, families, staff members, and community stakeholders who attended Monday evening's Budget Hearing and Community Dialogue regarding the proposed 2026–27 Lewiston-Porter Central School District budget.

The hearing provided our Board of Education and administrative team with the opportunity to review the development of the proposed budget in detail, explain the priorities and assumptions that guided the process, and answer questions from the community regarding the upcoming budget vote on May 19, 2026, from 7:00 am - 8:00 pm.

As expected, the most significant topic raised during the evening centered on the ongoing reassessment process in both the Towns of Lewiston and Porter and how it may affect individual property tax bills moving forward.

We want to provide additional clarification to the community regarding that process and the role of the school district.

First and foremost, the Lewiston-Porter Central School District plays no role in reassessment. Property reassessment is a function of the town government working in coordination with the New York State Department of Taxation and Finance, Office of Real Property Tax Services (ORPTS). The school district does not determine property values, conduct assessments, establish equalization rates, or control how individual homes and properties are valued within either municipality.

The Board of Education's decision to propose a 1.90% tax levy increase for the 2026–27 school year is entirely separate from the reassessment process itself. The proposed levy increase is part of the district's annual budget development process and reflects the financial realities school districts continue to face, including rising costs associated with salaries, employee benefits, transportation, utilities, instructional materials, facility maintenance, special education services, safety and security investments, and inflationary pressures impacting virtually every operational area of the district.

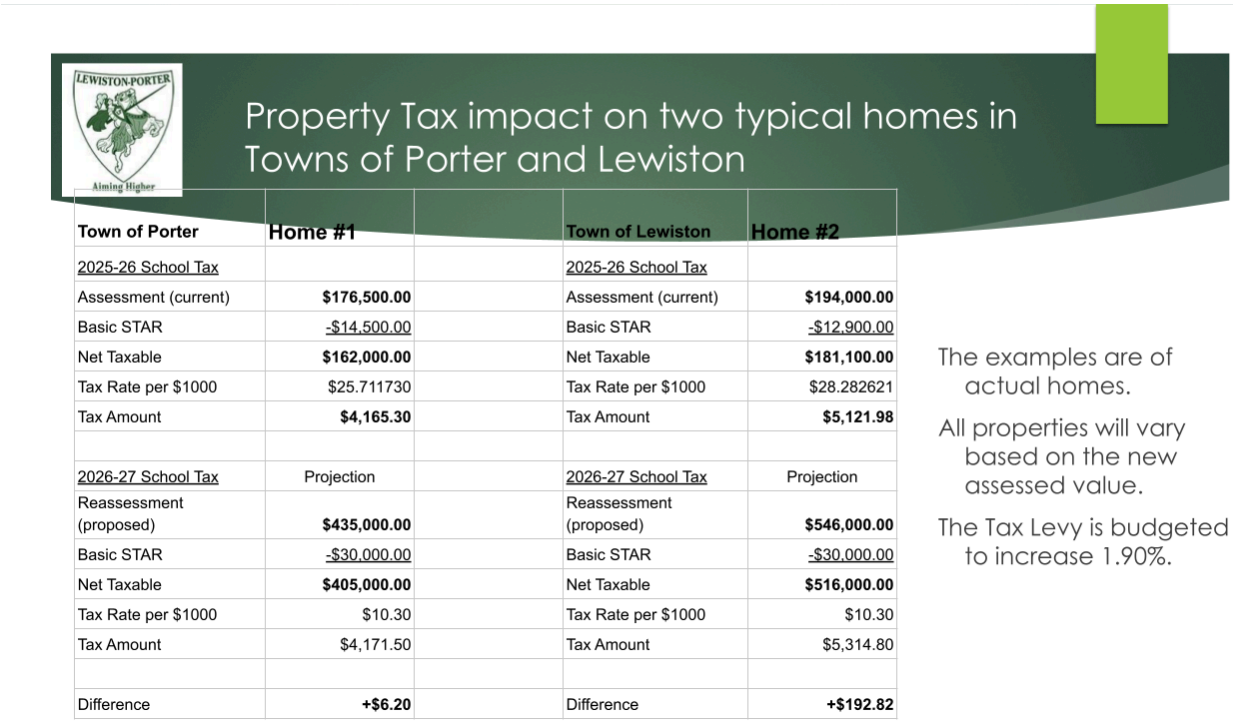
The proposed 2026–27 budget totals $58,281,991, representing a 4.45% budget-to-budget expenditure increase while maintaining all current academic programs, extracurricular opportunities, athletics, music, arts, and student support services. Throughout the budget development process, the Board of Education and district administration worked carefully to reduce expenditures where possible, utilize reserves responsibly, and preserve the educational programming our community expects from Lewiston-Porter schools.

Importantly, the proposed 1.90% tax levy increase remains below the district’s allowable tax cap threshold. During the budget process, the district remained very aware that both towns were undertaking reassessment and intentionally worked to keep the levy increase as low as possible while still maintaining programs and services for students.

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Many questions on Monday evening centered on how reassessment will impact individual taxpayers. The answer is that the impact will vary from property to property, depending upon how each home or parcel was assessed by the local assessor. While the district projects a 1.90% tax levy increase, the actual impact on an individual property owner's school tax bill will depend on the change in the assessed value assigned to that property during reassessment. Again, the school district has no authority or control over that valuation process.

During the presentation on Monday evening, examples were shared illustrating how two actual homes in Lewiston and Porter may experience different outcomes based on their newly assessed property values. Those examples demonstrated why reassessment, not simply the levy increase itself, will ultimately determine how individual tax bills change.



Town of Porter	Home #1		Town of Lewiston	Home #2
2025-26 School Tax			2025-26 School Tax	
Assessment (current)	**$176,500.00**		Assessment (current)	**$194,000.00**
Basic STAR	-$14,500.00		Basic STAR	-$12,900.00
Net Taxable	**$162,000.00**		Net Taxable	**$181,100.00**
Tax Rate per $1000	$25.711730		Tax Rate per $1000	$28.282621
Tax Amount	**$4,165.30**		Tax Amount	**$5,121.98**
2026-27 School Tax	Projection		2026-27 School Tax	Projection
Reassessment (proposed)	**$435,000.00**		Reassessment (proposed)	**$546,000.00**
Basic STAR	-$30,000.00		Basic STAR	-$30,000.00
Net Taxable	**$405,000.00**		Net Taxable	**$516,000.00**
Tax Rate per $1000	$10.30		Tax Rate per $1000	$10.30
Tax Amount	$4,171.50		Tax Amount	$5,314.80
Difference	**+$6.20**		Difference	**+$192.82**

The Board of Education takes its responsibility to taxpayers and students very seriously. Much like the historical one-room schoolhouse model, in which a community came together to hire educators and provide instruction for its children, today's Board of Education is elected by the community to oversee the educational program, manage district resources responsibly, and ensure that students receive high-quality opportunities in safe, modern learning environments.

The district's work remains focused on sustaining strong instructional programming while maintaining fiscal responsibility. The proposed budget continues funding for literacy and curriculum initiatives, music and arts programming, athletics and extracurricular opportunities, transportation services, updated facilities, and expanded school safety investments, including districtwide implementation of Volt AI weapons-detection technology.

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As part of the May 19 vote, residents will also consider a proposition to establish a new Capital Reserve Fund with a maximum value of $6 million over a ten-year period. This reserve would allow the district to responsibly prepare for future capital needs and reduce long-term borrowing costs associated with facility improvements anticipated in the coming years. Planned long-range priorities include infrastructure upgrades, auditorium improvements, music and art spaces, athletic facility enhancements, and other districtwide capital needs.

Additionally, community members should be aware that there are two open seats on the Lewiston-Porter Board of Education. Because no formal petitions of candidacy were submitted by the filing deadline, both seats will now be filled through the write-in process during the May 19, 2026 election. We are aware that individuals are actively pursuing write-in candidacies, and we encourage community participation in this important aspect of local governance.

The district will continue to provide additional information leading up to the budget vote. More details on the proposed budget, tax levy, reassessment considerations, capital reserve proposition, and Board election will be included in the upcoming edition of The LINK Budget newsletter, which will be mailed to residents today, 5/12, and posted online.

We appreciate the continued engagement, thoughtful questions, and partnership of our school community as we work together to maintain the strength and quality of the Lewiston-Porter Central School District. One Purpose, Your Pathway, Our Promise.

Sincerely,



Paul J. Casseri
Superintendent of Schools