

Background:

RESOLUTION RE: Tax Warrant

WHEREAS, Chapter 73 of the laws of 1977 amended Section 1318 subdivision 1 of the Real Property Tax Law requires the tax warrant to state the amount of unappropriated fund balance, and

The undesignated, unappropriated, unencumbered fund balance at 06/30/16 is \$2,949,484.81.

THEREFORE BE IT FURTHER RESOLVED, that the Board of Education apply \$2,500,000 of the unreserved fund balance to the reduction of the tax levy.

BE IT ADDITIONALLY RESOLVED AS FOLLOWS:

To the Tax Collector of the Horseheads Central School District, Towns of Baldwin, Big Flats, Catlin, Erin, Horseheads, Veteran, and Cayuta, Counties of Chemung and Schuyler in New York State,

You are hereby commanded:

1. To give notice and start collection on September 1, 2016 (in accordance with the provisions of Section 1322 of the Real Property Tax Law).
2. To give notice that tax collection will end on October 31, 2016.
3. To collect taxes in the total sum of \$35,307,604 in the same manner that collectors are authorized to collect town and county taxes in accordance with the provision of Section 1318 of the Real Property Tax Law.
4. To make no changes or alterations in the tax warrant or the attached 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 Section 1316 of the Real Property Tax Law.
5. 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/her property in accordance with the provisions of Section 922 of the Real Property Tax Law. 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 Section 540 and 544 of the Real Property Tax Law.

6. 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 month of the tax collection period. To add two percent interest penalties to all taxes collected during the second month of the tax collection and to account for such sums as income due to the school district.
7. To issue upon request receipts only on forms provided by the school district in acknowledgement of receipt of payments of taxes as required by Section 986 of the Real Property Tax Law.
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 Section 1330 of the Real Property Tax Law. The warrant is issued pursuant to Section 910, 912, and 914 of the Real Property Tax Law and is delivered in accordance with Section 1306 and 1318 of this law. It is effective immediately and after it is properly approved by a majority of the Board of Education. The 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 Section 1318, subdivision 2, of the Real Property Tax Law.

<u>Member</u>		<u>Vote</u>
Karen Boulas	Voting	_____
Lisa Christiansen	Voting	_____
Daniel Christmas	Voting	_____
Warren Conklin	Voting	_____
Kristine Dale	Voting	_____
C. Douglas Johnson	Voting	_____
Brian Lynch	Voting	_____
David Sadler	Voting	_____
Pamela Strollo	Voting	_____

LEGAL NOTICE

HORSEHEADS CENTRAL SCHOOL DISTRICT

Notice is hereby given that I have received the tax roll and warrant for the collection of 2016-2017 taxes. Such taxes are due without penalty through September 30, 2016, payable to the Horseheads CSD Tax Collector. You may mail your payment to Horseheads CSD Lockbox, P.O. Box 1077, Elmira, NY 14902 or pay in person at any Chemung Canal Trust Company location. Notice of the amount of tax due has been mailed for each parcel of taxable property according to the assessment rolls received from each town assessor.

On all such taxes remaining unpaid after September 30, 2016, two percent (2%) will be added, effective October 1, 2016 through October 31, 2016. After October 31, 2016, the collector returns all unpaid taxes to the County Treasurer pursuant to law. For Schuyler County residents an additional one percent (1%) will be added, making a total of three percent (3%), effective November 1, 2016, when payment is made to the Schuyler County Treasurer. Taxes remaining unpaid after November will be re-levied on the January town and county tax bill with an additional re-levy charge. After November 1, 2016 all unpaid taxes for Chemung County residents will be turned over to the Chemung County Treasurer and an additional one percent (1%) will be added, making a total of three percent (3%). The taxes and penalties will be re-levied on the January town and county tax bill with an additional re-levy charge.

Tax Collector
BOE Approval 8/15/16