

**HORSEHEADS CENTRAL SCHOOL DISTRICT**

August 25, 2016

TO: Board of Education

FROM: Conrad R. Wolan, Esq., School Attorney

SUBJECT: Settlement of Chemung Canal Trust Company v. Town of Horseheads Assessor, Town of Horseheads Board of Assessment Review, and the Town of Horseheads, Chemung County, New York (Tax Certiorari)

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**Pertinent Information**

Chemung Canal Trust Company initiated a tax certiorari proceeding in Chemung County Supreme Court contesting the assessment on its parcel located in the Town of Horseheads (Chemung County Index No. 2016-1739). The parcel is the Chemung Canal branch office located at 602 South Main Street in the Village of Horseheads. While the proceeding is formally against the assessor and the municipality, the District did receive notice, as required by law, and filed a notice of intention to intervene in order to establish standing in the proceeding. A tentative negotiated settlement has been reached between the taxpayer and the Town of Horseheads. The District will be required to credit some taxes otherwise owing this year. The District's consent has been requested.

**Evaluation/Analysis**

Chemung Canal requested that its assessment of \$485,100 be reduced to \$93,000. After negotiations, the Town of Horseheads tentatively agreed to reduce the assessment to \$405,000. At its meeting on August 10, 2016, the Town of Horseheads agreed to the reduced assessment, subject to approval of the District. The Village does not intend to intervene. The District's primary concern is the need for a credit to the taxpayer in light of the tentative agreement to reduce the assessment. The Business Office has calculated that the reduced assessment will generate a credit of \$1,499.10. Based on a review by the School Attorney, the District has no reason to object to the settlement reached between the taxpayer and the municipality.

**Recommended Resolution**

That the Board of Education hereby authorizes settlement of the above-referenced tax certiorari proceeding on the terms outlined above; authorizes a credit as required by law; and authorizes and directs the Board President, Superintendent, and School Attorney to take all actions necessary to effectuate the foregoing resolutions.