

Board of Education Report  
August 27, 2013

**REAL PROPERTY TAXES FOR THE 2013-2014 SCHOOL YEAR**

- a. It is recommended that the Board of Education adopt the following resolution to confirm the tax list is in order to legally collect taxes:

**RESOLVED, that the following described tax list be confirmed and signatures of at least a majority of the Board of Education be placed upon the warrant, and further**

**BE IT RESOLVED, that the length of the tax warrant and collection period be from September 3, 2013 – October 31, 2013 as follows:**

**September 6, 2013 -October 7, 2013 - No Penalty  
October 8, 2013 - October 31, 2013 - 2% Penalty**

**And that the Tax Collector give notice of collection times and place as required by Law. Such times to be:**

<b>Monday – Wednesday</b>	<b>9:00 A.M. - 4:00 P.M.</b>
<b>Thursday</b>	<b>9:00 A.M. - 5:00 P.M.</b>
<b>Friday</b>	<b>9:00 A.M. - 5:30 P.M.</b>

**Collections to be made Monday through Friday at the Key Bank, Homer,  
PO Box 355, Homer, NY 13077**

**Legal Holidays are exceptions**

**ALSO BE IT RESOLVED, that such warrant is approved, thereby authorizing and directing the Tax Collector to collect taxes in accordance with the confirmed tax list, and further,**

**BE IT RESOLVED, that at the end of the expiration of the warrant, the Tax Collector shall render an account of the tax collection, file a report in writing as required by law, to the County Treasurers of Cortland, Cayuga, Onondaga and Tompkins Counties.**

- b. Members of the Board of Education must sign the formal tax warrant.

Respectfully Submitted,  
Connie B. Becker  
School Tax Collector

This warrant is for use by trustees of common school districts and boards of education in union free, central and village superintendencies. (The word trustee as used throughout the explanation below refers to trustees, trustees or board of education alike.)

**GENERAL DIRECTIONS TO TRUSTEES AND BOARDS OF EDUCATION**

1. Prepare or cause to be prepared the tax list, extend or cause to be extended the taxes to be collected, and total or cause to be totaled the amounts of the tax lay by town. The Town Board of Assessors is required to furnish a duplicate copy of the appropriate portion of the town assessment roll on or before August 1, 1920. Property Tax Law Section 1302 (2) but such tax must be checked for completeness and accuracy before the school tax list is prepared. The assessment roll and other records of the previous year's school tax list, as school authorities are not relieved from full responsibility for ascertaining whether real property is within the school district boundaries.
- If any improvements on land destroyed or exemptions added between June 1st, (July 1st, effective January 1, 1920) and date of confirmation of roll see Real Property Tax Law Section 1302 (3).
2. Attach to the tax list the tax warrant signed by the sole trustee or by at least a majority of the trustees or board of education to direct and establish authority of the collector. (Real Property Tax Law Section 1318 (1)).
3. Fill in "Estimated Receipts" and "Estimated Appropriations" from the "Annual School Budget Form" presented and approved at the annual school meeting (Real Property Tax Law Section 1300 (1)).
4. Fill out the tax report to district superintendent, Form 3, in the trustee's Order-Check Book and forward this report to the district superintendent at the time this warrant is placed in the hands of the collector. Union Free, central and village districts have a separate Form for Report of Tax Lay.
5. The trustee(s) or board of education may not legally burn the warrant and tax list over to the collector until said collector is duly bonded. The purchase of a fidelity bond by the trustee(s) is a proper charge against the school district. The trustee(s) shall forward this (their) approval on the bond and forward it to the district superintendent. The trustee(s) shall also forward to the superintendent or trustee(s) the amount of the delinquent tax penalties levied by the county in which the collector resides (Education Law Section 2122 and 2120-25).
6. On or before September 1st, but not before thirty-day days after tax is voted, place the tax list in the hands of the collector (Real Property Tax Law Section 1309 (1), 1318 (2)).
7. No corrections or additions may be made to the school tax roll or returns of taxes made by the trustee(s) or board of education, or to the amount of the school tax, after the date of the confirmation of the roll. Any corrections or additions to the school tax roll or returns of taxes made by the trustee(s) or board of education within the jurisdiction of the district superintendent and without the written approval of the commissioner of education in many cases. See (Real Property Tax Law Section 1316).
8. The regular tax warrant authorizing the collection to start on or before September 1st should be issued to expire before November 15th, so that the return tax claim may be filed by November 15th. The trustee, as an emergency measure, may grant the collector a renewal of a special school tax warrant but not beyond the time it must be returned to the County Treasurer by voting and signing his income-tax return on the date of the warrant. (Real Property Tax Law Section 1318 (2)).
9. The trustee shall require the collector to return the warrant immediately after its execution. At the same time the collector shall make a full and complete statement of the receipts and disbursements made by the county treasurer. Said statement shall include a list of the names of the county treasurer, certified compensation in law of fees (Real Property Tax Law Section 1320 (1)). On or before the 15th day of November the trustee(s) shall file with the county treasurer and return tax claim bearing certificate of the trustee(s) and the collector's affidavit. Said certificate should state that the statement has been compared with original tax roll and is correct. (Real Property Tax Law Section 1320 (2)).
10. Within 15 days after this tax list and warrant is returned to the trustee (s) by the collector, it must be filed with the district superintendent (Real Property Tax Law Section 1320 (3)), who in turn must file it with the town clerk of the town in which the person whose liability is being collected is located, on or before July 1st of each year. In situations where it shall be filed directly with the town clerk by the board of education.
11. For equitization in school districts located in more than one town or city, see (Real Property Tax Law Section 1314).
12. For districts allowing installment payments, see (Real Property Tax Law Section 1340).

WILLIAMSON LAW BOOK CO.

(Revised 1919)

**SCHOOL TAX WARRANT**

**WARRANT ISSUED BY UNION FREE AND CENTRAL SCHOOL DISTRICTS**

1. The board of education should, by resolution duly adopted, authorize the warrant to be attached to the tax list. This resolution being the amount of the total levy confirms the extension of the roll and fixes the exact date of validity of the tax lien upon the real property.
2. Tax warrants should be issued for a specific period, as determined by the board of education, this period to be not less than one month nor to extend later than the date on which return of taxes must be made. For example, the warrant could be issued for the period September 1 through November 10, thus allowing the days for preparing and filing the return of taxes to expire by November 10.
3. The board of education should instruct the collector to make a report in writing at the expiration of the warrant, listing by town the total delinquent valuation, remaining uncollected, together with interest.
4. On receipt of the collector's account of unpaid taxes, the board of education, or county treasurer, shall return of said taxes with the original tax list and the amount thereof that it be correct, shall so certify and immediately transmit the account, affidavit and certificate to the treasurer of the county so that the same shall be returned by him not later than the 15th day of November following the lay of the tax (Real Property Tax Law Section 1300 (2)).

**APPOINTMENT OF COLLECTOR BY BOARD OF EDUCATION**

1. The resolution of appointment should place this officer either on a fee basis as provided by Real Property Tax Law Section 1320, or on a salary as provided by Section 2130 of the Education Law.
2. In a school district in which the collector receives a fixed compensation in law of fees the delinquent tax penalties are fixed by law as follows:  
All of the taxes remaining unpaid after the expiration of the one month period bear interest at the rate of 1 per cent per month, until the return of the collector's warrant. The amount of unpaid taxes filed with the county treasurer should include the amount of the taxes remaining unpaid, plus the amount of such interest on such unpaid taxes.  
The amount of such interest shall be calculated on the basis of the warrant. All such interest collected by the district tax collector or paid by the county treasurer shall belong to the school district.
3. In a school district in which the collector is on a fee basis, the collector may retain only such fees as are actually collected by the collector. No collector's fees based on delinquent taxes reported as unpaid may be added to the return tax claim.

**DIRECTIONS TO COLLECTOR**

1. Read warrant and ascertain that it is properly signed and dated by sole trustee or a majority of trustees or board of education.
2. Return this 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" witnessed by any notary public, town/village justice, or any other officer authorized to administer oaths. The trustee(s) or board of education, on 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 15th day of November following the lay of the tax.
5. Complete and file the collector's tax report showing by town the totaled assessed valuation, the tax rate, the total tax lay, the total amount collected and the total amount remaining uncollected.

**BUDGET**

Estimated Receipts:	
Surplus estimated to be available for appropriations	\$ 2,400,000
Less: Amount of prior balances withdrawn for use	400,000
of item A, page 1) (Optional, but may not exceed 4% of item A, page 1)	
State Aid	19,906,014
Federal Aid	0
Tax on Property	15,697,990
Tuition	0
Other Sources	1,135,800
Total Revenues (Estimated)	\$38,739,804
Estimated Appropriations:	
General Support	\$ 3,944,668
Instruction	18,596,074
Public Transportation	1,732,796
Community Services	14,466,116
Undistributed	0
Total Estimated General Fund Appropriations	\$38,739,604

Balance—End of Budget Year (use only for a Planned Balance) 0

Total Estimated Appropriations 38,739,604

Total Planned Balance

**TAX WARRANT**  
 11301 HOMER CENTRAL SCHOOL  
 HOMER, CORTLAND, ILL. TRUSTEES: SCOTT PREBLE, GUY  
 TOWN OF CORTLAND, ILL. SUPERINTENDENT: TEMPLETON, CROFT  
 IN THE COUNTY OF CORTLAND, ILLINOIS STATE OF ILLINOIS  
 You are hereby commanded:

1. To collect taxes in total sum of \$12,697,990 in the same manner that collectors are authorized to collect town and county taxes.
2. To give notices in accordance with Section Real Property Tax Law Section 1322 1328.
3. To receive from each of the taxable corporations and natural persons on the attached tax roll the sums listed or so much thereof as is voluntarily paid to you within one month from date of this warrant, together with one cent on each dollar thereof, where collector is on the basis.
4. To collect after the expiration of one month the residue of the sums not paid together with the fees prescribed in sections Education Law 2120 and Real Property Tax Law Section 1322.
5. To return this warrant, within 365 days after it is issued, to the trustee(s) or board of education at that time you shall deliver to us an account thereof.

This warrant is issued by authority of article 13 of the Real Property Tax Law of the State of Illinois, and the amount of the tax is hereby immediately attached to the tax list and the same shall be a lien in favor of the trustee(s) or board of education. It is properly signed by the trustee or a majority of trustees.

Given under OUR hand this 27th day of AUGUST, 2013

Signatures of trustee(s)

NOTE: THE AMOUNT OF TAXES TO BE COLLECTED SHOULD CORRESPOND WITH THE TOTAL ENTERED ON THE SUMMARY ON THE BACK OF THIS FORM.

# Homer Central School District

## 2013 - 2014 Tax Distribution

2013-14 TAX RATES							
TOWNS	CURRENT YEAR ASSESS VALUES	EQUALIZATION RATES	TRUE VALUATION	PERCENT OF DISTRICT SHARE	EST LOCAL SHARE NEEDED	EST TOWN SHARE NEEDED	2013-14TAX RATE/ \$1000. ASSESSED
Cortlandville	\$ 217,708,438.00	100.00%	\$ 217,708,438.00	27.421650%	\$ 15,697,990	\$ 4,305,368.05	\$ 19.776116
Cuyler	\$ 2,857,615.00	76.50%	\$ 3,735,444.44	0.470501%	\$ 15,697,990	\$ 73,871.57	\$ 25.864353
Homer	\$ 328,193,643.00	100.00%	\$ 328,193,643.00	41.337907%	\$ 15,697,990	\$ 6,490,306.21	\$ 19.775844
Preble	\$ 38,026,923.00	100.00%	\$ 38,026,923.00	4.789713%	\$ 15,697,990	\$ 752,014.49	\$ 19.775844
Scott	\$ 57,402,242.00	100.00%	\$ 57,402,242.00	7.230148%	\$ 15,697,990	\$ 1,135,177.77	\$ 19.775844
Solon	\$ 288,000.00	96.00%	\$ 300,000.00	0.037787%	\$ 15,697,990	\$ 5,932.75	\$ 20.599837
Truxton	\$ 69,303,167.00	100.00%	\$ 69,303,167.00	8.729139%	\$ 15,697,990	\$ 1,370,528.60	\$ 19.775844
Groton	\$ 2,502,617.00	100.00%	\$ 2,502,617.00	0.315219%	\$ 15,697,990	\$ 49,491.36	\$ 19.775844
Sempronius	\$ 11,186,505.00	100.00%	\$ 11,186,505.00	1.409006%	\$ 15,697,990	\$ 221,222.58	\$ 19.775844
Spafford	\$ 38,158,622.00	100.00%	\$ 38,158,622.00	4.806301%	\$ 15,697,990	\$ 751,992.72	\$ 19.707020
Summerhill	\$ 27,411,417.00	100.00%	\$ 27,411,417.00	3.452628%	\$ 15,697,990	\$ 542,083.90	\$ 19.775844
					\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 793,039,189.00</b>		<b>\$ 793,929,018.44</b>	<b>100.000000%</b>	<b>\$ 15,697,990</b>	<b>\$ 15,697,990.00</b>	<b>\$ 19.772536</b>
							(Tax on True Value)
					Tax Rate on True Value		
				Tax Rate on True Value			
1977-78	\$ 14.32				1996-1997	\$ 14.63	6.48%
1978-79	\$ 13.54	-5.45%			1997-1998	\$ 14.89	1.78%
1979-80	\$ 13.40	-1.03%			1998-1999	\$ 14.26	-4.23%
1980-81	\$ 14.21	6.04%			1999-2000	\$ 15.39	7.92%
1981-82	\$ 15.24	7.25%			2000-2001	\$ 16.99	10.40%
1982-83	\$ 14.73	-3.35%			2001-2002	\$ 17.95	5.65%
1983-84	\$ 14.81	0.54%			2002-2003	\$ 19.43	8.25%
1984-85	\$ 14.73	-0.54%			2003-2004	\$ 20.88	7.46%
1985-86	\$ 14.67	-0.41%			2004-2005	\$ 20.79	-0.43%
1986-87	\$ 14.93	1.77%			2005-2006	\$ 19.73	-5.10%
1987-88	\$ 14.78	-1.00%			2006-2007	\$ 20.20	2.38%
1988-89	\$ 14.45	-2.23%			2007-2008	\$ 19.06	-5.64%
1989-90	\$ 14.23	-1.52%			2008-2009	\$ 18.94	-0.63%
1990-91	\$ 14.44	1.48%			2009-2010	\$ 17.44	-7.92%
1991-92	\$ 14.63	1.32%			2010-2011	\$ 18.09	3.72%
1992-93	\$ 11.88	-18.80%			2011-2012	\$ 18.68	3.15%
1993-94	\$ 12.17	0.00%			2012-2013	\$ 19.22	2.86%
1994-95	\$ 12.85	0.00%			2013-2014	\$ 19.77	3.00%
1995-96	\$ 13.74	0.00%					

Homer Central School District  
 Recommended 2013-14 Tax Rates  
 August 27, 2013

	Actual 2013-14 Tax Rates	Actual 2012-13 Tax Rates	\$ Change in Tax Rates	% Change in Tax Rates
Cortlandville	\$ 19.78	\$19.23	\$ 0.55	2.86%
Cuyler	\$ 25.86	\$25.14	\$ 0.72	2.86%
Homer	\$ 19.78	\$19.23	\$ 0.55	2.86%
Preble	\$ 19.78	\$19.23	\$ 0.55	2.86%
Scott	\$ 19.78	\$19.23	\$ 0.55	2.86%
Solon	\$ 20.60	\$19.82	\$ 0.78	3.94%
Truxton	\$ 19.78	\$24.34	\$ (4.56)	-18.74%
Groton	\$ 19.78	\$19.23	\$ 0.55	2.86%
Sempronius	\$ 19.78	\$19.23	\$ 0.55	2.86%
Spafford	\$ 19.71	\$16.70	\$ 3.00	17.98%
Summerhill	\$ 19.78	\$19.23	\$ 0.55	2.86%