

# Board of Education Report

August 23, 2016

## **REAL PROPERTY TAXES FOR THE 2016-2017 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 7, 2016 - October 31, 2016 as follows:  
September 7, 2016 -October 6, 2016 - No Penalty  
October 7, 2016 - October 31, 2016 - 2% Penalty

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

Monday - Wednesday	9:00 A.M. - 4:00 P.M.
Thursday - Friday	9:00 A.M. - 5:00 P.M.

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,  
Melissa Meriwether  
School Tax Collector

HOMER CENTRAL SCHOOLS TAX WARRANT

August 23, 2016

Motion made by \_\_\_\_\_ ; Seconded by \_\_\_\_\_

WHEREAS: Chapter 73 of the Laws of 1977, amended Section 1318, subdivision 1 of the Real Property Tax Law; and

WHEREAS: the unencumbered, unreserved fund balance at the close of the last fiscal year must be applied in determining the amount of the school tax levy except for an amount not to exceed 4% of the current school year budget; and

WHEREAS: this latter amount may be held as surplus funds during the current school year;

now therefore

BE IT RESOLVED: that the board of education retain as surplus funds \$ 2,355,458 less the fund balance of \$ 680,000 thereby applying \$ 0 to the reduction of the tax levy.

BE IT ADDITIONALLY RESOLVED AS FOLLOWS:

To the collector of Homer Central School District No. 113001 Town(s) of

Homer, Cortlandville, Truxton, Scott, Preble, Cuyler, Solon, Spafford, Summerhill, Sempronius, Groton and County(ies) of Cortland, Tompkins, Cayuga and Onondaga in New York State.

You are hereby commanded:

To give notice and start collection on September 7, 2016 in accordance with the provisions of Section 1322 of the Real Property Tax Law.

To give notice that tax collection will end on October 31, 2016.

To collect taxes in the total sum of \$ 15,933,460 in the same manner that collectors are authorized to collect town and county taxes in accordance with the provisions of Section 1318 of the Real Property Tax Law.

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.

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 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 Sections 540 and 544 of the Real Property Tax Law.

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 add two percent interest penalties to all taxes collected during the second month of the tax collection and to add three per cent interest penalties to all taxes collected during any part of the third month of the tax collection period and to account for such sums as income due to the school district.

To issue press-numbered receipts only on forms provided by the school district in acknowledgement of receipt of payments of taxes and to retain, preserve and file exact carbon copies of all such receipts issued as required by Section 987 of the Real Property Tax Law.

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 Sections 910, 912 and 914 of the Real Property Tax Law and is delivered in accordance with Sections 1306 and 1318 of this law. It is effective immediately after it is properly signed 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.

Members Must Sign

Vote (Y/N)

1. \_\_\_\_\_
2. \_\_\_\_\_
3. \_\_\_\_\_
4. \_\_\_\_\_
5. \_\_\_\_\_
6. \_\_\_\_\_
7. \_\_\_\_\_
8. \_\_\_\_\_
9. \_\_\_\_\_

Motion Carried/Denied \_\_\_\_\_

## Homer Central School District 2016 - 2017 Tax Distribution

2016-17 TAX RATES							
TOWNS	CURRENT YEAR ASSESS VALUES (Less Clergy)	EQUALIZATIO RATES	TRUE VALUATION	PERCENT OF DISTRICT SHARE	EST LOCAL SHARE NEEDED	EST TOWN SHARE NEEDED	2016-17 TAX RATE/ \$1000. ASSESSED
Cortlandville	\$ 216,162,926.00	100.00%	\$ 216,167,426.00	26.941684%	\$ 15,933,460	\$ 4,293,454.04	\$ 19.862120
Cuyler	\$ 4,330,780.00	100.00%	\$ 4,332,280.00	0.539947%	\$ 15,933,460	\$ 86,046.48	\$ 19.868586
Homer	\$ 329,781,440.00	100.00%	\$ 329,782,940.00	41.101974%	\$ 15,933,460	\$ 6,550,052.07	\$ 19.861797
Preble	\$ 38,344,561.00	97.00%	\$ 39,530,475.26	4.926818%	\$ 15,933,460	\$ 785,138.81	\$ 20.475885
Scott	\$ 58,034,104.00	97.00%	\$ 59,828,973.20	7.456689%	\$ 15,933,460	\$ 1,188,299.62	\$ 20.475885
Solon	\$ 275,178.00	92.50%	\$ 297,489.73	0.037077%	\$ 15,933,460	\$ 5,908.58	\$ 21.471849
Truxton	\$ 69,796,980.00	100.00%	\$ 69,796,980.00	8.699036%	\$ 15,933,460	\$ 1,386,287.15	\$ 19.861707
Groton	\$ 2,697,395.00	100.00%	\$ 2,697,395.00	0.336186%	\$ 15,933,460	\$ 53,574.87	\$ 19.861707
Sompronius	\$ 12,562,499.00	100.00%	\$ 12,562,499.00	1.565707%	\$ 15,933,460	\$ 249,512.67	\$ 19.861707
Spafford	\$ 38,392,619.00	100.00%	\$ 38,392,619.00	4.785003%	\$ 15,933,460	\$ 754,916.57	\$ 19.793299
Sumnerhill	\$ 27,515,773.00	95.00%	\$ 28,963,971.58	3.609879%	\$ 15,933,460	\$ 575,269.15	\$ 20.906887
<b>TOTAL</b>	<b>\$ 797,894,255.00</b>		<b>\$ 802,353,048.76</b>	<b>100.000000%</b>	<b>\$ 15,933,460</b>	<b>\$ 15,933,460.00</b>	<b>\$ 19.858415</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	3.84%
1992-93	\$ 11.88	-18.80%	2011-2012	\$ 18.68	3.13%
1993-94	\$ 12.17		2012-2013	\$ 19.22	2.86%
1994-95	\$ 12.85		2013-2014	\$ 19.77	3.00%
1995-96	\$ 13.74		2014-2015	\$ 20.03	2.03%
			2015-2016	\$ 19.95	-1.13%
			2016-2017	\$ 19.86	-0.45%

## Homer Central School District 2016-2017 Tax Distribution

2016-17 TAX RATES			
TOWNS	CURRENT YEAR ASSESS VALUES	EST TOWN SHARE NEEDED	2016-17 TAX RATE/ \$1000. ASSESSED
Cortlandville	\$ 216,162,926.00	\$ 4,293,454.04	\$ 19.862120
Cuyler	\$ 4,330,780.00	\$ 86,046.48	\$ 19.868586
Homer	\$ 329,781,440.00	\$ 6,550,052.07	\$ 19.861797
Preble	\$ 38,344,561.00	\$ 785,138.81	\$ 20.475885
Scott	\$ 58,034,104.00	\$ 1,188,299.62	\$ 20.475885
Solon	\$ 275,178.00	\$ 5,908.58	\$ 21.471849
Truxton	\$ 69,796,980.00	\$ 1,386,287.15	\$ 19.861707
Groton	\$ 2,697,395.00	\$ 53,574.87	\$ 19.861707
Sempronius	\$ 12,562,499.00	\$ 249,512.67	\$ 19.861707
Spafford	\$ 38,392,619.00	\$ 759,916.57	\$ 19.793299
Summerhill	\$ 27,515,773.00	\$ 575,269.15	\$ 20.906887
<b>TOTAL</b>	<b>\$ 797,894,255.00</b>	<b>\$ 15,933,460.00</b>	<b>19.858415</b> (Tax on True Value)

## Homer Library 2016-2017 Tax Distribution

2016-17 TAX RATES			
TOWNS	CURRENT YEAR ASSESS VALUES	EST TOWN SHARE NEEDED	2016-17 TAX RATE/ \$1000. ASSESSED
Cortlandville	\$ 216,162,926.00	\$ 29,470.16	\$ 0.136333
Cuyler	\$ 4,330,780.00	\$ 590.62	\$ 0.136377
Homer	\$ 329,781,440.00	\$ 44,959.39	\$ 0.136331
Preble	\$ 38,344,561.00	\$ 5,389.20	\$ 0.140547
Scott	\$ 58,034,104.00	\$ 8,156.50	\$ 0.140547
Solon	\$ 275,178.00	\$ 40.56	\$ 0.147384
Truxton	\$ 69,796,980.00	\$ 9,515.44	\$ 0.136330
Groton	\$ 2,697,395.00	\$ 367.74	\$ 0.136330
Sempronius	\$ 12,562,499.00	\$ 1,712.65	\$ 0.136330
Spafford	\$ 38,392,619.00	\$ 5,234.08	\$ 0.136330
Summerhill	\$ 27,515,773.00	\$ 3,948.67	\$ 0.143506
<b>TOTAL</b>	<b>\$ 797,894,255.00</b>	<b>\$ 109,385.00</b>	<b>\$ 0.136330</b> (Tax on True Value)