



Lewiston-Porter Central School District

Human Resources Department

NA-6

Memorandum

Date: July 29, 2019
To: Paul Casseri
From: Patricia Grupka
Subject: Tax Certiorari reserve

This resolution is to approve the creation of and transfer of \$422,396 in funding from the General Fund to a Tax Certiorari Reserve.

This reserve may only be used for the repayment of taxes due to changes in assessments.

This amount was derived based on an assessment challenge filed by CWM that would decrease their portion of the levy by \$422,396 for the 19-20 school year.