



# *Lewiston-Porter Central School District*

*Aiming Higher*

NA-6

## **Memorandum**

Date: August 12, 2021

To: Paul J. Casseri, Superintendent of Schools

From: Patricia Grupka, Assistant Superintendent for Administrative Services

Subject: Tax Certiorari Reserve

This resolution is to approve the transfer of \$437,665 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 this amount in the 21-22 school year.