


Scotia-Glenville Central School District
Scotia, New York

TO: Susan Swartz, Superintendent
FROM: Andrew Giaquinto, School Business Manager 
RE: Tax Certiorari Settlement – Mazzone Administrative Group
DATE: June 18, 2024

Attached is a resolution for the tax certiorari settlement for the Mazzone Administrative Group. The settlement was favorable and came in \$108,083.89 less than projected.

Please include this resolution on the BOE agenda for Monday, June 24, 2024.

Thank you.

AG/cc

Attachments

**RESOLUTION APPROPRIATING
TAX CERTIORARI SETTLEMENT
MAZZONE ADMINISTRATIVE GROUP
June 24, 2024**

WHEREAS, the Board of Education established a Tax Certiorari Reserve Fund for the payment of judgment on claims for tax certiorari proceedings; and

WHEREAS, the District will make a payment as a result of a judgment and claim settled related to the 2022 and 2023 tax years in the amount of \$18,637.56, now therefore be it

RESOLVED, that the Board of Education hereby appropriates \$11,488.62 from the tax certiorari reserve for the claims and authorizes the increase in the general fund appropriation account A1964.400-01 to increase the account to \$18,637.56; and

BE IT FURTHER RESOLVED, that the Board of Education hereby appropriates \$18,637.56 from the General Fund for the claim and authorizes the reduction of the general fund appropriation account A1964.400-01 in the amount of \$18,637.56 for the claim settled for the 2022 and 2023 tax years.

06/24/24

Mazzone Administrative Group

settled 06/11/2024

Original Claim		AV	Claimed	Reduction Req	tax rate	Value of Reduction without interest
Mazzone	2022	\$ 4,168,350.00	\$ 1,625,000.00	\$ (2,543,350.00)	23.8990	\$ (60,783.52)
Mazzone	2023	4,168,350.00	1,450,000.00	(2,718,350.00)	24.2566	(65,937.93)
		\$ 8,336,700.00	\$ 3,075,000.00	\$ 5,261,700.00		\$ (126,721.45)

Settlement 10/12/203		AV	Claimed	Reduction approved	tax rate	Value of Reduction without interest
Mazzone	2022	\$ 4,168,350.00	\$ 4,168,350.00	\$ -	23.8990	\$ -
Mazzone	2023	4,168,350.00	3,400,000.00	(768,350.00)	24.2566	(18,637.56)
		\$ 8,336,700.00	\$ 7,568,350.00	\$ 768,350.00		(18,637.56)
				\$ (4,493,350.00)		\$ (108,083.89)