

SCOTIA-GLENVILLE CENTRAL SCHOOL DISTRICT

MEMORANDUM

TO: Susan Swartz  
FROM: Andrew Giaquinto  
DATE: April 30, 2025  
RE: Tax Roll Correction



Attached please find a resolution to withdraw and amend the school tax rolls. This stems from the attached letter received from the County stating that taxes on a small parcel of land owned by 502 Scotia Industrial Park, Inc. were illegally or erroneously collected. Based on discussions between the Town Assessor and Real Property Tax Services, the parcel was previously merged into another parcel some time in the past. The total amount of cancelled taxes is \$9.57. Our receivable has been adjusted accordingly.

I recommend the attached resolution be presented at the May 12 meeting. Thank you for your attention to this matter.

AG/cc

Attachment

**RESOLUTION OF THE SCOTIA-GLENVILLE CENTRAL SCHOOL  
DISTRICT DATED MAY 12, 2025, TO WITHDRAW AND  
AMEND SCHOOL TAX ROLLS**

**WHEREAS**, the Assessor of the Town of Glenville has certified that there was an error in essential fact as set forth in Real Property Tax Law Section 550 Subdivision 3; specifically that the parcel had been previously merged into another parcel some time in the past (actual date unknown); and

**WHEREAS**, the Schenectady County Director of Real Property Tax Services has advised that some of the taxes previously reimbursed to Scotia-Glenville Central School District was ultimately determined to be erroneously levied and therefore cancelled;

**WHEREAS**, the errors were discovered subsequent to the expiration of the warrants for collection of school taxes; and

**WHEREAS**, Section 556 of the Real Property Tax Law provides for the cancellation and chargeback of any such taxes re-levied by the County; now, therefore, be it

**RESOLVED**, that the Board of Education of the Scotia-Glenville Central School District does hereby authorize and direct that the 2020/21, 2021/22, 2022/23 and 2023/24 school taxes for Parcel 29.-3-19, owned by the 502 Scotia Ind Park LLC, be corrected to \$0.

And, be it further

**RESOLVED**, that the School District Chief Executive Officer is hereby directed to accept the cancellation and chargeback of real property taxes authorized herein in accordance with the provisions of the Real Property Tax Law by reducing the receivable from the County, and, be it further

**RESOLVED**, that this resolution shall take effect immediately.

I hereby certify that the above is a true and correct copy of a resolution adopted by the Board of Education at a Regular Meeting held on May 12, 2025, at which a quorum was present and acted throughout.

Attest:

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District Clerk