

## **TAX CERTIORARI PROCEEDINGS AND SETTLEMENTS**

The Berlin Central School District Board of Education hereby affirms that it is in the best interests of the District to work in conjunction with the Town(s) comprising the District in an effort to settle pending tax certiorari claims regarding properties located within the District's boundaries. Unless otherwise determined by a majority vote of the Board, the school district's attorney shall be the Board's designated representative in any certiorari matters with either the Town or property owners.

If the attorneys for the District and a Town determine, prior to settling specific pending certiorari claims, that it is in the interest of both the District and the Town to secure independent appraisal of said properties, then the District's attorney shall inform the Superintendent of Schools of such recommendation, and of the estimated cost for the independent appraisal.

If time permits, the decision to proceed with an independent appraisal shall be made by the board at a regularly scheduled meeting. If the decision on whether to proceed with an independent appraisal needs to be made prior to the next regularly scheduled Board meeting the Superintendent, after consulting with the President of the Board, may authorize such an appraisal. The District shall pay for not more than fifty percent (50%) of any independent appraisal sought hereunder. The Superintendent shall advise the Board at its next regularly scheduled meeting of the exercise of such authority.

### **References**

Real Property Tax Law, Art. 7  
Education Law Secs. 1701,1711(3)