

# *Marathon Central School District*

## *Office of the Superintendent of Schools*

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*Mrs. Rebecca Stone*  
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*Ms. Karen Braman*  
*Business Manager*

*Mrs. Mary Bliss*  
*Account Clerk,*  
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October 13, 2011

This letter is to serve as notice regarding the overpayment of school taxes for the 2011-2012 collection. There was a clerical error resulting in the amount to be collected for the library tax being included within the calculations to establish the school tax rate. The result was that the library tax was billed, and will be collected twice – once as part of the school tax levy and once as the library tax levy.

We have contacted our school attorney and the Directors of Real Property Tax for Broome, Cortland and Tioga counties for guidance regarding this issue. The provision in the Real Property Tax Law (RPTL) Section 556 permits a method for the school district to establish a trust and agency account where all the overpaid library tax will be placed. This is an interest bearing account. Then when taxes are established for the 2012-2013 school year, the amount in such fund is shown as a credit against the library tax levy thereby reducing, or eliminating the library tax levy. The funds placed in the Trust and Agency account are then paid to the library in the 2012-2013 school year.

The effect of this procedure is to credit the overpayment to each taxpayer, avoid the filing of the error with the Directors of Real Property Tax Services, and more importantly, avoid the processing a significant number of refunds, all of which are of relatively small amount.

Our Board of Education has adopted a resolution to proceed in this direction. A copy of the resolution is included.

Please contact Karen Braman 607-849-3224 or Rebecca Stone 607-849-3117 for any questions.

Respectfully,

Karen Braman  
Business Manager