

1992

5240

**NOTE: Policies 5240 and 5240 would be combined into one Policy #5240 School Tax Assessment & Collection/Property Tax Exemptions. Policy 5241 would be deleted.**

Non-Instructional/Business  
Operations

**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION**

A tax collection plan giving dates of warrant and other pertinent data shall be prepared annually and submitted for review and consideration by the Assistant Superintendent for Administration to the Board of Education. Tax collection shall occur by mail or by direct payment to the place designated by the Board of Education.

~~Real Property Tax Law Sections 1300—1342~~  
~~Education Law Section 2130~~

**SUBJECT: PROPERTY TAX EXEMPTIONS****Senior Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

The District may permit a property tax exemption to an otherwise eligible senior citizen even if a child who attends a public school resides at that address, provided that any such resolution shall condition such exemption upon satisfactory proof that the child was not brought into the residence in whole or in substantial part for the purpose of attending a particular school within the District. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

Real Property Tax Law Section 467

**~~Disabled Citizens~~**

~~— Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one of whom has a disability; and whose income, as defined pursuant to law, is limited by reason of such disability shall be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.~~

~~— No exemption shall be granted unless the real property is the legal residence of and is occupied in whole or in part by the disabled person; except where the disabled person is absent from the residence while receiving health-related care as an in-patient of a residential health care facility as defined in Public Health Law.~~

~~— For purposes of this policy, and in accordance with law, a person with a disability is one who has a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits such person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning and working; and who is certified to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI) benefits under the federal Social Security Act or is certified to receive Railroad~~

(Continued)

**~~SUBJECT: PROPERTY TAX EXEMPTIONS (Cont'd.)~~**

~~Retirement Disability benefits under the federal Railroad Retirement Act, or has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind.~~

~~In accordance with Real Property Tax Law, any exemption provided by this policy shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided however, that no parcel or real property may receive an exemption for the same tax purpose pursuant to both this policy and real property tax exemptions granted pursuant to the Real Property Tax Law for persons 65 years of age or over.~~

~~Real Property Tax Law Sections 459-c  
Public Health Law Section 2801~~

**~~Volunteer Firefighters and Ambulance Workers~~**

~~In accordance with law, the District, after a public hearing, may adopt a resolution allowing the full benefits of the real property tax law exemptions for enrolled members of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service.~~

~~Enrolled members shall be exempt from real property and school taxation to the extent of ten percent (10%) not to exceed three thousand dollars (\$3000) multiplied by the latest state equalization rate for the assessing unit in which the property is located.~~

~~Such tax exemptions shall not be granted to enrolled members unless:~~

- ~~a) They reside in the city, town or village which is served by the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service; and~~
- ~~b) The property is their primary residence, used exclusively for residential purposes; however, if any portion of the property is used otherwise, that portion is subject to regular taxation.~~

~~Members must be certified by the jurisdiction as having been an enrolled member of the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service for at least five (5) years. An enrolled member who is certified as having accrued more than twenty (20) years of active service shall be granted the exemption for the remainder of his/her life provided his/her residence is located within a county providing such exemption.~~

~~Any volunteer firefighter or volunteer ambulance worker already receiving benefits under the existing real property tax law shall not have their benefits diminished.~~

~~Real Property Tax Law Sections 466-c, 466-f, 466-g and 466-i~~

Adopted: 1992  
Revised: 11/12/03; 1/9/07; 10/28/08

**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX  
EXEMPTIONS**

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**Senior Citizens**

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

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**Senior Citizens Tax Exemption Schedule**

<u>Income Level</u>	<u>Percent of Exemption</u>
Up to \$11,000	50%
\$11,001 – \$11,600	45%
\$11,601 – \$12,200	40%
\$12,201 - \$12,800	35%
\$12,801 - \$13,400	30%
\$13,401 - \$14,000	25%
\$14,001 - \$14,600	20%
Over \$14,600	0%

Education Law Section 2130

Public Health Law Section 2801

Real Property Tax Law Sections 458-a, 459-c, 466-c, 466-f, 466-g, 466-I, 467, 1300-1342

Adoption Date: