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Scotia-Glenville School District
Scotia, New York

February 6, 2023

To: Susan Swartz, Superintendent of Schools

From: Andrew Giaquinto, School Business Manager



Re: Sr. Citizen Aged Exemption

Municipalities have the option to adopt new eligibility levels for aged exemptions annually. A public hearing on this topic is required in February if the Board of Education is interested in increasing the present exemption levels which would need to be in place by March 1, 2023.

For the last ten years in February, the Board of Education adopted an increase in the sliding scale for aged exemptions increasing each increment by \$500.00 each year. A copy of the resolution from last year is attached, as well as a draft resolution for this year. In addition, I have attached the eligibility levels used by the Town and the County. The number of qualified aged exemptions has remained relatively the same as last year.

I would like to place this on the February 13, 2023 Board agenda for discussion. This will allow us to plan ahead for the public hearing on this issue on February 14, 2023.

Attachments-

A-1 (2022 Resolution)

A-2 (2023 Resolution)

A-3 (Town Reference Table)

A-4 (County Reference Table)

PROPOSED RESOLUTION OF THE BOARD OF EDUCATION OF THE SCOTIA-
GLENVILLE CENTRAL SCHOOL DISTRICT DATED FEBRUARY 14, 2023 TO
INCREASE THE MAXIMUM INCOME LEVEL FOR GRANTING A PARTIAL
EXEMPTION FROM REAL PROPERTY TAXES FOR SCHOOL PURPOSES TO
CERTAIN PERSONS SIXTY FIVE YEARS OF AGE OR OVER PURSUANT TO
SECTION 467 OF THE REAL PROPERTY TAX LAW

WHEREAS, the Board of Education duly adopted a Resolution at a meeting of the Board held on March 15, 1971 granting a partial real property tax exemption to persons sixty-five (65) years of age or over with limited incomes in accordance with the terms and conditions of Section 476 of the Real Property Tax Law, and

WHEREAS, the Board of Education has from time to time adopted amending resolutions in conformance with amendments made by the State Legislature to the provisions of Section 476, and

WHEREAS, it is the purpose and intention of this Board to amend the district policy in conformance with existing law; to establish an income level of \$23,750 pursuant to Section 465, and to establish a graduated income exemption eligibility level as provided by Section 467 of the Real Property Tax Law,

NOW, THEREFORE, BE IT RESOLVED that the Resolution adopted March 15, 1971 is hereby amended to conform to the terms and conditions of Section 467 of the Real Property Tax Law by incorporating the terms and conditions of such section by reference, which terms shall supersede existing conflicting provisions, and

BE IT FURTHER RESOLVED, that the maximum income exemption eligibility level for the granting of partial exemption from real property taxation for school tax purposes pursuant to Section 467 of the Real Property Tax Law is hereby established to be the sum of \$23,750, as defined by such section, and

BE IT FURTHER RESOLVED, that the Resolution adopted February 28, 2022 is further amended to provide, subject to the terms and conditions of Section 467 of the Real Property Tax Law, for an increase in the income exemption eligibility level of \$23,750 as established pursuant to Section 467 to the extent as provided in the following schedule:

<u>Annual Income</u>	<u>% Assessed Valuation Exempt from Taxation</u>
\$23,750 and under	50%
More than \$23,750, but less than \$24,749.99	45%
\$24,750.00 or more, but less than \$25,749.99	40%
\$25,750.00 or more, but less than \$26,749.99	35%
\$26,750.00 or more, but less than \$27,649.99	30%
\$27,650.00 or more, but less than \$28,549.99	25%
\$28,550.00 or more, but less than \$29,449.99	20%
\$29,450.00 or more, but less than \$30,349.99	15%
\$30,350.00 or more, but less than \$31,249.99	10%

RESOLVED, that this resolution shall take effect immediately, superseding the resolution passed by the Board of Education on February 28, 2022 with respect to partial tax exemption of real property pursuant to Section 467 of the Real Property Tax Law, and

BE IT FURTHER RESOLVED, that the Clerk of the Board of Education is hereby directed to transmit a certified copy of the foregoing resolution to the assessors for the Towns of Glenville, Charlton and Amsterdam..

The Scotia-Glenville School District will have a public hearing in the middle school cafeteria at 6:00 p.m. on February 14, 2023 to discuss the above proposed resolution.

17-1
last years
A-2

RESOLUTION OF THE BOARD OF EDUCATION OF THE SCOTIA-GLENVILLE
CENTRAL SCHOOL DISTRICT DATED FEBRUARY 28, 2022 TO INCREASE THE
MAXIMUM INCOME LEVEL FOR GRANTING A PARTIAL EXEMPTION FROM
REAL PROPERTY TAXES FOR SCHOOL PURPOSES TO CERTAIN PERSONS
SIXTY FIVE YEARS OF AGE OR OVER PURSUANT TO SECTION 467 OF THE
REAL PROPERTY TAX LAW

WHEREAS, the Board of Education duly adopted a Resolution at a meeting of the Board held on March 15, 1971 granting a partial real property tax exemption to persons sixty-five (65) years of age or over with limited incomes in accordance with the terms and conditions of Section 476 of the Real Property Tax Law, and

WHEREAS, the Board of Education has from time to time adopted amending resolutions in conformance with amendments made by the State Legislature to the provisions of Section 476, and

WHEREAS, it is the purpose and intention of this Board to amend the district policy in conformance with existing law; to establish an income level of \$23,250 pursuant to Section 465, and to establish a graduated income exemption eligibility level as provided by Section 467 of the Real Property Tax Law,

NOW, THEREFORE, BE IT RESOLVED that the Resolution adopted March 15, 1971 is hereby amended to conform to the terms and conditions of Section 467 of the Real Property Tax Law by incorporating the terms and conditions of such section by reference, which terms shall supersede existing conflicting provisions, and

BE IT FURTHER RESOLVED, that the maximum income exemption eligibility level for the granting of partial exemption from real property taxation for school tax purposes pursuant to Section 467 of the Real Property Tax Law is hereby established to be the sum of \$23,250, as defined by such section, and

BE IT FURTHER RESOLVED, that the Resolution adopted February 22, 2021 is further amended to provide, subject to the terms and conditions of Section 467 of the Real Property Tax Law, for an increase in the income exemption eligibility level of \$23,250 as established pursuant to Section 467 to the extent as provided in the following schedule:

<u>Annual Income</u>	<u>% Assessed Valuation Exempt from Taxation</u>
\$23,250 and under	50%
More than \$23,250, but less than \$24,249.99	45%
\$24,250.00 or more, but less than \$25,249.99	40%
\$25,250.00 or more, but less than \$26,249.99	35%
\$26,250.00 or more, but less than \$27,149.99	30%
\$27,150.00 or more, but less than \$28,049.99	25%
\$28,050.00 or more, but less than \$28,949.99	20%
\$28,950.00 or more, but less than \$29,849.99	15%
\$29,850.00 or more, but less than \$30,749.99	10%

RESOLVED, that this resolution shall take effect immediately, superseding the resolution passed by the Board of Education on February 22, 2021 with respect to partial tax exemption of real property pursuant to Section 467 of the Real Property Tax Law, and

BE IT FURTHER RESOLVED, that the Clerk of the Board of Education is hereby directed to transmit a certified copy of the foregoing resolution to the assessors for the Towns of Glenville, Charlton and Amsterdam.

The Scotia-Glenville School District will have a public hearing in the middle school cafeteria at 6:45 p.m. on February 28, 2022 to discuss the above resolution.

Bobbie DeLong

A-4

From: William Purtell <wpurtell@townofglenville.org>
Sent: Wednesday, January 18, 2023 9:18 AM
To: Bobbie DeLong
Cc: Andrew Giaquinto
Subject: RE: Sr. Aged Exemption Scales

Income Display - Exemption Table Scale High

SWIS	Roll Year	Exempt Code	Tax Applicability	School Code	Exemption Percent	Min Income	Max Income
42	2023	4180	County		50	0.00	29,000.00
					45	29,000.01	29,999.99
					40	30,000.00	30,999.99
					35	31,000.00	31,999.99
					30	32,000.00	32,999.99
					25	32,900.00	33,799.99
					20	33,800.00	34,699.99
					15	34,700.00	35,599.99
					10	35,600.00	36,499.99
					5	36,500.00	37,399.99

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A-3

SWIS	Roll Year	Exempt Code	Tax Applicability	School Code	Exemption Percent	Min Income	Max Income
4222	2023	4180	Town		50	0.00	18,500.00
					45	18,500.01	19,499.99
					40	19,500.00	20,499.99
					35	20,500.00	21,499.99
					30	21,500.00	22,399.99
					25	22,400.00	23,299.99
					20	23,300.00	24,199.99
					15	24,200.00	25,099.99
					10	25,100.00	25,999.99
					5	26,000.00	26,899.99

William S Purtell, IAO
 Assessor
 Town of Glenville
 18 Glenridge Road
 Glenville, NY 12302
 (518) 688-1200 Option 6

From: Bobbie DeLong <BDeLong@sgcsd.net>
Sent: Wednesday, January 18, 2023 7:41 AM
To: William Purtell <wpurtell@townofglenville.org>
Cc: Andrew Giaquinto <AGiaquinto@sgcsd.net>
Subject: Sr. Aged Exemption Scales

Hi, Bill –

We will be going to our BOE on January 23rd to discuss our Sr. Citizen Aged Exemption scale. Would you please provide a copy of the current exemption scale used by the Town and County?

Thanks, Bobbie

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