


Scotia-Glenville School District
Scotia, New York

January 16, 2024

To: Susan Swartz, Superintendent of Schools

From: Andrew Giaquinto, School Business Manager 

Re: Sr. Citizen Aged Exemption/Volunteer Firefighter 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, 2024.

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.

As I discussed with the Board last January, the District was waiting for the Town of Glenville to adopt the Volunteer Firefighters Exemption before discussing with the Board of Education. The Town adopted this exemption in May of 2023. Several neighboring school districts have also adopted this exemption or are in the process of doing so. It would be my recommendation to bring forward for discussion a 10% exemption based upon at least two years of service. The attached draft resolution is in line with what the Town adopted in May. If the Board were to wish to move forward, a public hearing would need to be held before adoption of the exemption.

I would like to place both of these items on the January 22, 2024, Board agenda for discussion. This will allow us to plan ahead for two public hearings on these issues on February 12, 2024.

Attachments-

A-1 (2023 Resolution)

A-2 (2024 Resolution)

A-3 (Town Reference Table)

A-4 (County Reference Table)

A-5 (Draft Resolution for Volunteer Firefighters Exemption)

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 resolution.

PROPOSED RESOLUTION OF THE BOARD OF EDUCATION OF THE SCOTIA-
GLENVILLE CENTRAL SCHOOL DISTRICT DATED FEBRUARY 12, 2024, 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 \$24,250 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 \$24,250, as defined by such section, and

BE IT FURTHER RESOLVED, that the Resolution adopted February 14, 2023 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 \$24,250 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>
\$24,250 and under	50%
More than \$24,250, but less than \$25,249.99	45%
\$25,250.00 or more, but less than \$26,249.99	40%
\$26,250.00 or more, but less than \$27,249.99	35%
\$27,250.00 or more, but less than \$28,149.99	30%
\$28,150.00 or more, but less than \$29,049.99	25%
\$29,050.00 or more, but less than \$29,949.99	20%
\$29,950.00 or more, but less than \$30,849.99	15%
\$30,850.00 or more, but less than \$31,749.99	10%

RESOLVED, that this resolution shall take effect immediately, superseding the resolution passed by the Board of Education on February 14, 2023 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 6:30 p.m. on February 12, 2024, to discuss the above proposed resolution.

Exemption Sr./Low Income Disabled Reference Table Selection

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SWIS	Roll Year	Exempt Code	Tax Applicability	School Code	Exemption Percent	Min Income	Max Income
4222	2024	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

Add

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Save

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Back
 Security Gps
 Fld Security
 Val Security
 Ref Tables
 User Defined
 Upd Pgms
 GIS Setup
 Help

Exemption Sr./Low Income Disabled Reference Table Selection

SWIS	Roll Year	Exempt Code	Tax Applicability	School Code	Exemption Percent	Min Income	Max Income
42	2024	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	32,899.99
					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

**RESOLUTION AUTHORIZING PROPERTY TAX EXEMPTION TO
VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS**

WHEREAS, pursuant to Real Property Tax Law Section 466-a, the Board of Education of the Scotia-Glenville Central School District desires to offer a school tax exemption on the primary residence of eligible volunteer firefighters and ambulance workers residing within the school district and who have served a minimum of two (2) years; and

WHEREAS, a public hearing was held on this matter on February 12, 2024; and

THEREFORE, BE IT RESOLVED, the Board of Education hereby adopts the Property Tax Exemption for eligible volunteer firefighters and ambulance workers, permitting residential property exemptions of 10% for eligible volunteer firefighters and ambulance workers residing within the School District and who have served a minimum of two (2) years.

BE IT FURTHER RESOLVED, that pursuant to Real Property Tax Law Section 466-a, the Board of Education shall provide a lifetime property tax exemption of 10% on the primary residence of eligible volunteer firefighters and ambulance workers with twenty (20) years of service within the school district and who maintain their primary residence within the same school district; and

BE IT FURTHER RESOLVED, that the Board of Education shall provide a property tax exemption of 10% to eligible un-remarried spouses of deceased eligible volunteer firefighters and ambulance workers, subject to the requirements of Real Property Tax Law Section 466-a; and

BE IT FURTHER RESOLVED, that the Board of Education shall provide a property tax exemption of 10% to eligible un-remarried spouses of deceased eligible volunteer firefighters and ambulance workers who died in the line of duty, subject to the requirements of Real Property Tax Law Section 466-a; and

BE IT FURTHER RESOLVED, this local law shall be effective immediately, available to eligible volunteer firefighter and ambulance workers for the 2024-2025 school year and shall continue until rescinded or amended by resolution of the Board of Education.

Bobbie DeLong

From: William Purtell <wpurtell@townofglenville.org>
Sent: Tuesday, January 16, 2024 10:31 AM
To: Bobbie DeLong
Subject: RE: senior aged exemptions scales
Attachments: VFF Certification Form.pdf; rp466a_vol_fill_in.pdf

This the mandatory application for the exemption , along with the "certification of the authority having jurisdiction" (the fire dept).

The application must be completed by the firefighter and the Certification must be completed by the fire commissioner of the fire district, or by someone with authority in the fire dept.

Additionally, we require a master list from the fire dept every year on March 1st to verify all members who are still eligible.

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

CERTIFICATION
OF THE
AUTHORITY HAVING JURISDICTION PURSUANT TO
REAL PROPERTY TAX LAW §466-a(2)(d)

FOR AN INCORPORATED VOLUNTEER FIRE COMPANY OR FIRE
DEPARTMENT

The Board of Fire Commissioners of the _____ Fire District
(Name of Fire District)

as the authority having jurisdiction hereby certifies that:

<i>Name of enrolled member</i>	<i>Address of enrolled member</i>

1. is an enrolled member of the named incorporated volunteer fire company or fire department; and has satisfied the minimum service requirements for participation as established by the authority having jurisdiction in order to qualify as an enrolled member in such incorporated volunteer fire company or fire department, and
2. has the following years of service category (check one of the following):

has accrued **TWO** or more years of service in the named incorporated volunteer fire company or fire department beginning _____; or

has accrued **TWENTY** or more years of service in the named incorporated volunteer fire company or fire department beginning _____.

This Certification may be relied upon by the governing body or assessor of any city, village, town, school district, special district, fire district or county as evidence of the applicant's status as an enrolled member.

<i>Authorized Signature</i>	<i>Title</i>
<i>Dated</i>	<i>Contact Phone Number/E-mail Address</i>

This Certification, Form RP-466-a-vol, & proof of residency must be submitted together to Town Assessor's office directly by the **Applicant**, prior to March 1st, 2024 for review to determine qualifications for this property tax exemption.



Application for Volunteer Firefighters/Ambulance Workers Exemption

File this form with your local assessor by the taxable status date. See instructions.
Do **not** file this form with the Office of Real Property Tax Services.

Name(s) of owner		
Mailing address of owner(s) (number and street or PO Box)		Location of property (street address)
City, village, or post office	State ZIP code	City, town, or village State ZIP code
Daytime contact number	Evening contact number	School district
Email address		Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)

Mark an **X** in the appropriate box.

- Is the property your primary residence?..... Yes No
- Name of the incorporated volunteer fire company, fire department, or incorporated volunteer ambulance service that you serve: _____
 - Have you been an enrolled member of this organization for at least five years? Yes No
If No, specify the number of years you have been enrolled as a member. _____
 - Do you reside in the city, town, or village served by this organization?..... Yes No
 - Are you an un-remarried spouse of a deceased enrolled member who served for at least five years and who was killed in the same line of duty? Yes No
 - Are you an un-remarried spouse of a member who is deceased and served for at least 20 years? Yes No
- Have you been granted a lifetime exemption in any municipality within the county? Yes No
If Yes, which municipality? _____
- Is any portion of the property used for purposes other than residential, such as farming, commercial, vacant land, or a professional office? Yes No
If No, skip to Certification.
 - What percentage of the property is **not** used for residential purposes? _____
 - Explain such use and describe the portion that is so used. _____

Certification

I (we), _____, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature <i>(All owners must sign this application)</i>	Phone number	Date

Return this form to the **local assessor** by the taxable status date. (See Deadline below.)

For Assessor's Use Only

Date application filed: _____

Action on application: Approved Denied

Reason for denial (if applicable) : _____

Exemption applies to taxes levied by or for:

County _____ City _____ Town _____

Village _____ School _____ Fire _____

Assessor's name (print)	
Assessor's signature	Date

Instructions

Authorization for exemption

Real Property Tax Law § 466-a authorizes the governing body of a county, city, town, village, school district, fire district, or special district, to partially exempt up to 10% of the assessed value of the residence of a volunteer firefighter or ambulance worker. The exemption does not apply to special assessments.

An eligible city, village, town, school district, fire district, special district, or county may enact, after a public hearing, a local law, or a resolution in the case of a school district, to adopt the volunteer firefighters/ambulance workers exemption. Consult your assessor to ascertain whether the exemption is available locally.

Eligibility

Note: If you receive this exemption, you **cannot claim** a New York State income tax credit for the same volunteer service. However, if the property has multiple owners, the owner(s) whose volunteer service was not the basis of the exemption are eligible to claim that credit.

The exemption is available only to members of incorporated volunteer fire companies, fire departments, or incorporated ambulance services who have been certified as being enrolled members for a minimum of two to five years, depending on the policy. The municipality determines the procedure for certification.

At local option of the city, town, village, school district, fire district, special district, or county, an enrolled member who has accrued more than 20 years of active service may be granted the exemption for the remainder of their life, as long as the member's primary residence is located within such county.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member killed in the line of duty who had been a member

of the volunteer fire company, fire department, or volunteer ambulance service for at least five years and was receiving the exemption prior to their death.

At local option, the exemption may be continued or reinstated for the un-remarried spouse of an enrolled member who accrued at least 20 years of active service and was receiving the exemption prior to their death.

The exemption may be granted only to applicants who reside in the jurisdiction served by the fire company, fire department, or ambulance service. The exemption is only available for the applicant's primary residence and only to property (or the portion thereof) exclusively used for residential purposes.

Deadline

If one or more of your localities have opted to offer this exemption, you must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. Consult with your assessor to confirm the deadline for your municipality.

Once the exemption is granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply after the initial year for the exemption for it to continue.

For further information, ask your local assessor. To find your local assessor's contact information, visit our website or your locality's website.

LEGAL NOTICE OF PUBLIC HEARING

NOTICE IS HEREBY GIVEN, that a Public Hearing on the adoption of the Property Tax Exemption under Real Property Tax Law Section 466-a, for eligible volunteer firefighters and ambulance workers will be held in the Cafeteria of the Scotia -Glenville Middle School located at 10 Prestige Parkway in the Town of Glenville, New York, on February 12, 2024 at 6:45 p.m.

Dated: _____

_____, New York

District Clerk