

5240 - School Tax Assessment and Collection/Property Tax Exemptions

2011 5240

Non-Instructional/Business Operations

SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX EXEMPTIONS

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

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 (1) 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owned by husband and wife, when one (1) of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.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.

Disabled Citizens

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons with disabilities; or owned by a husband, wife or both, or siblings, at least one (1) 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.

The District may permit a property tax exemption to an otherwise eligible disabled 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.

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 (1) 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 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 sixty-five (65) years of age or over.

Volunteer Firefighters and Ambulance Workers

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

Education Law Section 2130

Public Health Law Section 2801

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

Adopted: 4/11/11