

POLICY

2014

5240

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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 School Business Official 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 a married couple or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of per centum 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owned by a married couple, when one of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

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, a married couple, 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 per centum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board.

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 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.

(Continued)

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**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX
EXEMPTIONS (Cont'd.)**

Alternative Veterans' Exemption

The Board of Education, having held a public hearing and passed a resolution, pursuant to the Real Property Tax Law provides a property tax exemption available to any veteran of the U.S. Armed Forces who served on active duty during a period of war, or received an expeditionary medal. The District will grant such exemption in a manner consistent with the Real Property Tax Law and at levels set forth by the Board of Education. Such exemption shall also apply to Gold Star Parents as provided by law.

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, 485-b 1300-1342

Adoption Date 10/13/15