

THREE VILLAGE CENTRAL SCHOOL DISTRICT
SETAUKET, NEW YORK

BOARD OF EDUCATION AGENDA MATERIALS

DATE OF BOARD MEETING: December 7, 2016 DATE MATERIAL SUBMITTED: November 28, 2016

OFFICE OF ORIGIN: Business Services

CATEGORY OF ITEM: Action

TITLE: Authorize Partial Tax Exemption for 'Cold War' Veterans

STAFF RECOMMENDATION:

Upon the recommendation of the Superintendent of Schools be it resolved that the Board of Education adopt the attached resolution authorizing a partial tax exemption from school district real property taxes for qualified *Cold War* veterans and certain qualifying family members.

BACKGROUND - RATIONALE:

The New York State Real Property Tax Law §458-b was recently amended to authorize school districts to offer Cold War veterans a partial tax exemption. In order for a school district to authorize an exemption for qualified veterans within its boundaries, the school board must adopt a resolution.

NOT AN OFFICIAL RECORD; SUBJECT TO CHANGE

RESOLUTION

WHEREAS, Section 458-b, subdivision 2, paragraphs (a) and (b), of the Real Property Tax Law of the State of New York (“RPTL”), allows the Three Village Central School District to provide tax exemptions to certain qualified owners of qualified residential real property, as defined by Section 458-b; and

WHEREAS, it is in the best interest of the community to provide such relief to the ‘Cold War’ veterans of the district;

NOW THEREFORE, BE IT RESOLVED that the Board of Education of the Three Village Central School District (“Board”) elects to participate in the exemptions of RPTL Section 458-b, subdivision 2, paragraphs (a) and (b);

BE IT FURTHER RESOLVED, that pursuant to RPTL §458-b, subdivision 2, paragraph (a), subparagraph(ii), the Board adopts the fifteen (15%) percent exemption, which amount shall not exceed the statutory basic maximum set forth therein; and

BE IT FURTHER RESOLVED, that pursuant to RPTL §458-b, subdivision 2, paragraph (b), the Board adopts the exemption relating to service connected disabilities, which amount shall not exceed the statutory basic maximum set forth therein.