


Scotia-Glenville Central School District
Scotia, New York

TO: Susan Swartz, Superintendent of Schools
FROM: Andrew Giaquinto, School Business Manager 
DATE: January 21, 2025
RE: Senior 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, 2025.

For the last eleven 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 dropped this year compared with last year, most likely due to the "cola" increases in Social Security benefits causing some taxpayers to exceed the max.

I would like to place this item on the January 27, 2025, Board agenda for discussion. This will allow us to plan for the public hearing on February 10, 2025. Thank you for your attention to this matter.

AG/cc

Attachments-

- A-1 (2024 Resolution)
- A-2 (2025 Resolution)
- A-3 (Town Reference Table)
- A-4 (County Reference Table)

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.

PROPOSED RESOLUTION OF THE BOARD OF EDUCATION OF THE SCOTIA-
GLENVILLE CENTRAL SCHOOL DISTRICT DATED FEBRUARY 10, 2025, 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 \$24,750 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 \$24,750, as defined by such section, and

BE IT FURTHER RESOLVED, that the Resolution adopted February 12, 2024 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 \$24,750 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>
\$24,750 and under	50%
More than \$24,750, but less than \$25,749.99	45%
\$25,750.00 or more, but less than \$26,749.99	40%
\$26,750.00 or more, but less than \$27,749.99	35%
\$27,750.00 or more, but less than \$28,649.99	30%
\$28,650.00 or more, but less than \$29,549.99	25%
\$29,550.00 or more, but less than \$30,449.99	20%
\$30,450.00 or more, but less than \$31,349.99	15%
\$31,350.00 or more, but less than \$32,249.99	10%

RESOLVED, that this resolution shall take effect immediately, superseding the resolution passed by the Board of Education on February 12, 2024 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 10, 2025, to discuss the above proposed resolution.

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Exemption Sr./Low Income Disabled Reference Table Selection

Navigation: |< < > >|

SWIS	Roll Year	Exempt Code	Tax Applicability	School Code	Exemption Percent	Min Income	Max Income
4222	2025	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

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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
42	2025	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

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