

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 Assistant Superintendent for Business Services to the Board of Education. Tax collection shall occur by mail or by direct payment to the place designated by the Board of Education. Applications for the exemption must be made by the owner and filed in the assessor's office in accordance with Section 467. Application for renewal must be made annually.

Senior Citizen Exemption

Churchville-Chili Central School District has previously adopted partial property tax exemptions for purposes of school taxes under Section 467 of the Real Property Tax Law which allows a school district to provide for partial exemption of the assessed valuation of real property owned by one or more persons age 65 or over, subject to various requirements set forth in that Section, depending upon the annual income of the owner or owners. The statute provides a range of income limits for various percentage assessed valuation exemptions from which a school district may choose. The Board of Education shall from time-to-time review the provisions of Section 467 and the range of annual income limits allowable under that statute and consider whether to continue or modify the annual income limits adopted for exemption for District school taxes or to discontinue the Section 467 exemption entirely.

If adopted by the Board, this exemption provides that 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 years of age or over, or real property owned by husband and wife or by siblings, one 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. Once the exemption has been granted to a couple including an individual sixty-five (65) years of age or over, it shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years old.

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. No such change shall be made except by a resolution duly adopted by of the Board of Education after a public hearing held by the Board.

Disabled Citizen Exemption

Churchville-Chili Central School District has previously adopted partial property tax exemptions for purposes of school taxes under Section 459-c of the Real Property Tax Law which allows a school district to provide for partial exemption of the assessed valuation of real property owned by one or more persons with a disability, subject to the various requirements in that Section, depending upon the annual income of the owner or owners. The statute provides a range of income limits for various percentage assessed valuation exemptions from which a school district may choose.

(Continued)

SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX EXEMPTIONS (CONT'D.)

Disabled Citizen Exemption (Cont'd.)

The Board of Education shall from time-to-time review the provisions of Section 459-c and the range of annual income limits allowable under that statute and consider whether to continue or modify the annual income limits adopted for exemption for District school taxes or to discontinue the Section 459-c exemption entirely.

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, 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 percentum of the assessed valuation determined by the Board if the owners meet the criteria established annually by the Board. No such change shall be made except by a resolution duly adopted by the Board of Education after a public hearing held 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.

The District may permit a property tax exemption to an otherwise eligible disabled citizen even if a child who attends 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. No such change shall be made except by a resolution duly adopted by the Board of Education after a public hearing held by the Board.

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 or is certified to receive a USPS disability pension or is certified to receive a US Department of Veterans Affairs disability pension pursuant to federal law.

Education Law § 2130
Public Health Law § 2801
Real Property Tax Law §§ 459-c, 467, 1300-1342

Adopted 2/14/06

Revised 3/27/07, 3/26/2019

Reviewed by Superintendent & Assistant Superintendent for Business Services with no recommended changes on 6/14/2023. BOE agreed & approved at their 8/8/2023 meeting.