

A Public Hearing on the Veterans' Tax Exemption by the Board of Education, Seaford Union Free School District, was held on Thursday, November 20, 2014, in the All Purpose Room of the Manor Elementary School, 1590 Washington Avenue, Seaford, New York.

PRESENT: Mr. Bruce A. Kahn - President
Mr. Brian W. Fagan – Vice President
Ms. Susan Ruona - Trustee
Ms. Stacie Stark - Trustee
Ms. Jeanmarie Wink – Trustee (absent)

Mr. Brian L. Conboy
Mr. John A. Strifflino
Ms. Elisa Pellati
Ms., Antonia Hamblin - Attorney

At 7:33 p.m., the President of the Board of Education opened the Public Hearing on Meeting. As the first order of business, Board President Bruce Kahn led the audience in the Pledge of Allegiance.

**OPEN PUBLIC HEARING
ON VETERANS' TAX
EXEMPTION**

Mr. Kahn opened by thanking all of the veterans for their service to our Country. He then went on to explain that there would be two separate meetings. The first meeting would be the Public Hearing on four resolutions that will be on the agenda next month for a vote. Those resolutions will be:

OPENING REMARKS

- Basic maximum real property veterans' tax exemption
- Gold Star parent option
- Veteran Co-op Option
- Transfer Option

He advised that we would be starting with a presentation by Assistant Superintendent for Business Elisa Pellati. After the presentation we will open it up for questions by the Board and then questions and comments from the public.

Mr. Kahn also advised that at the completion of the Public Hearing there would be a five-minute break and then the Board will go into its regular Workshop Meeting.

Areas covered in Assistant Superintendent Elisa Pellati's Power-Point Presentation on the proposed Alternative Veterans' Exemption:

**PRESENTATIONS
RECOGNITIONS**

Overview/History:

In December 2013 New York State amended Real Property Tax law (RPTL 458-a) to allow school districts to offer the alternative veterans' property tax exemption.

- Previously only counties, towns and villages were permitted to provide this partial tax exemption.
- BOE must pass a resolution to opt-in to this exemption.
- Seaford Advisory vote on the ballot in May 2014 – 74% approval

Qualifications:

Individuals that served during a designated time of war

- WWII, Korea, Vietnam, Persian Gulf

Individuals that received an expeditionary medal

Un-remarried surviving spouses of qualified veterans

Gold Star Parents (by separate resolution)

- The parent of a child who died in the line of duty while serving during a period of war.

The exemption may only be applied to a primary residence that is eligible for STAR. (Class I and Class II properties)

The property must be owned by the veteran, the spouse of the veteran, the un-remarried surviving spouse of the veteran, or, if allowed by local option, a Gold Star Parent.

Alternative veterans already receiving the exemption for county, town and village taxes do not need to reapply for the school district exemption.

Veterans receiving the exemption may also receive other real property tax exemptions.

If the District 'opts-in' this will become effective for 2015-16.

The State Law Basic (Default) exemption limits are:

- Non-Combat: 15% reduction in assessed value (Up to \$12k market value)
- Combat: additional 10% reduction (Up to \$20k market value)
- Disability: additional 50% reduction (Up to \$60k market value)
- These are cumulative

The Veterans' Exemption will shift the tax burden to the non-eligible properties in the community

Four (4) Separate Resolutions Required (on 12/4/14 if applicable)

- Veterans' Exemption – State law basic maximums
- Real Property owned by co-op with Veteran stockholders
- Transferability of exemption
- Gold Star Parent

PUBLIC HEARING ON THE VETERANS' TAX EXEMPTION (cont'd)

Questions by the Board:

- Does projected numbers figure in those veterans who would be receiving the maximum; impact on community
- Does this include anyone who might be a Gold Star parent or un-remarried spouse

Ms. Pellati advised that these were the latest figures and did include those individuals

Comments, Questions and/or Concerns Raised by the Public included:

- What do you need to prove you were in a combat area
- It is getting very difficult with the taxes
- Thank you to residents for supporting this exemption
You had a vote; the vote was pro - now I think you should vote for it

Mr. Kahn advised several residents to contact the County directly concerning income caps, if any, and documentation needed to prove eligibility

Closing remarks by the Administration and Board

- ◆ Thank you to all the veterans for what they have done and continue to do as part of the Community

At 7:51 p.m., a motion was made by Ms. Ruona, second by Mr. Fagan, to adjourn the Public Hearing on the Veterans Exemption and open the Workshop Meeting.

No Discussion.
All Ayes
Motion Carried.

Mr. Kahn advised that there would be a five-minute break before the start of the Workshop Meeting.

Respectfully submitted,

Carmen T. Ouellette
District Clerk

Susan Ruona
Vice District Clerk

**BOARD QUESTIONS/
COMMENTS**

PUBLIC COMMENTS

CLOSING REMARKS

**ADJOURN PUBLIC HEARING
ON VETERANS' TAX
EXEMPTION**