

EAST ISLIP UNION FREE SCHOOL DISTRICT
Real Property Assessment Relief
Potential Tax Exemptions
Public Hearing

Presented by:

Mr. Paul E. Manzo, Superintendent

Mr. Stephen D. Harrison, Assistant Superintendent for Business

Dr. Aileen O'Rourke, Assistant Superintendent for Human Resources and Administration

Mr. Richard Zwycewicz, Interim Assistant Superintendent for Instruction and Personnel

MAY 5, 2026

Agenda

- Impact of Real Property Assessment Relief
- Real Property Assessment Relief - Mandatory
 - Tax Exemption for Veterans with 100% Service-Connected Disability
- Real Property Assessment Relief - Potential
 - Surviving Spouses of Police Officers/Volunteer Firefighters/Volunteer Ambulance Workers Killed in the Line of Duty
 - Enhanced Exemption for Senior Citizens

Real Property Assessment Relief & Impact to Taxpayers

- A reduction in assessed valuation potentially leads to a reduction in property taxes paid by certain property owners; however, the amount of taxes levied by the school to the Town of Islip remains the same.
- Assessment relief shifts the burden from those taxpayers granted the relief to those taxpayers not qualifying for the exemption.

Tax Exemption for Veterans with 100% Service-Connected Disability

- The complete real property tax exemption for veterans with a one hundred percent (100%) service-connected disability was signed into law by the Governor on February 13, 2026.
- This property tax exemption is now mandatory for school districts. No further action is required by the Board for this exemption to take effect.
- This property tax exemption provides for a 100% exemption for those meeting certain criteria.
- This tax exemption will now apply to assessment rolls based on taxable status dates occurring on or after October 1, 2026; which means the impact of this exemption will not be realized until the 2027/28 school year.
- At this time, there is not sufficient data available for the Board of Education to project the impact to the rest of the community.

Tax Exemption for Surviving Spouses of Police Officers/Volunteer Firefighters/Volunteer Ambulance Workers Killed in the Line of Duty

- On December 12, 2024, the Board adopted a resolution authorizing a 10% reduction of the assessed valuation of real property located in the East Islip Union Free School District and owned by a volunteer member of an incorporated volunteer fire company, fire department and/or volunteer ambulance company, or by the volunteer member and spouse with a minimum service requirement of 2 years.
 - There are currently 163 parcels receiving this exemption for a total reduction of \$703,852 in assessed valuations.
- An extension of property tax exemptions to surviving spouses of police officers, volunteer firefighters and volunteer ambulance workers killed in the line of duty is now available for consideration.
- Boards of Education can now adopt resolutions exempting the primary residence of a surviving spouse of a police officer (Real Property Tax Law §471) volunteer firefighter/volunteer ambulance worker (Real Property Tax Law §466-a) killed in the line of duty up to a maximum of 50%.

Tax Exemption for Surviving Spouses of Police Officers/Volunteer Firefighters/Volunteer Ambulance Workers Killed in the Line of Duty

- At this time, there is not sufficient data available for the Board of Education to project the impact to the rest of the community if this extended exemption was to be granted; however, the Board of Education anticipates that the impact would be negligible to the rest of the tax base.
- The Town of Islip has so far adopted a maximum exemption of 50% for Police Officers only, of which 19 such exemptions have been granted throughout the Town.

Amendment to the Tax Exemption for Senior Citizens

- A modification to Real Property Tax Law §467 enhances the exemption available to limited income senior citizens to create additional income categories and exemption percentages for households owned by individuals aged 65 and over.
- Previously, the Board of Education had the ability to grant a partial exemption to senior citizens with limited income for up to 50% of the assessed valuation, based upon a sliding scale. The next slide illustrates the sliding scale previously authorized by the Board on February 25, 2025.
 - There are currently 266 parcels receiving a reduction in total assessed valuation of \$4,431,358.
- As a result of the modification to Real Property Tax Law §467, Boards of Education can authorize a modification to the exemption by determining the annual combined income level; which is the amount the available exemption will be based on. The annual income permitted by the Board of Education must be between \$3,000 and \$50,000 annually.
- At this time, there is not sufficient data available for the Board of Education to project the impact to the rest of the community if this extended exemption was to be granted, however the Board of Education anticipates that the impact could be significant to the rest of the tax base.

Current Exemption Senior Citizens with Limited Income

Annual Income	Percentage of Assessed Valuation Exempt from School District Property Taxes
Up to and including \$40,000	50 per centum
More than \$40,000 but less than \$41,000	45 per centum
\$41,000 or more but less than \$42,000	40 per centum
\$42,000 or more but less than \$43,000	35 per centum
\$43,000 or more but less than \$43,900	30 per centum
\$43,900 or more but less than \$44,800	25 per centum
\$44,800 or more but less than \$45,700	20 per centum
\$45,700 or more but less than \$46,600	15 per centum
\$46,600 or more but less than \$47,500	10 per centum
\$47,500 or more but less than \$48,400	5 per centum

Proposed Exemption Senior Citizens with Limited Income

Annual Income	Percentage of Assessed Valuation Exempt from School District Property Taxes
Less than \$37,000	65 per centum
\$37,000 or more but less than \$38,000	60 per centum
\$38,000 or more but less than \$39,000	55 per centum
\$39,000 or more but less than \$40,000	50 per centum
\$40,000 or more but less than \$41,000	45 per centum
\$41,000 or more but less than \$42,000	40 per centum
\$42,000 or more but less than \$43,000	35 per centum
\$43,000 or more but less than \$43,900	30 per centum
\$43,900 or more but less than \$44,800	25 per centum
\$44,800 or more but less than \$45,700	20 per centum
\$45,700 or more but less than \$46,600	15 per centum
\$46,600 or more but less than \$47,500	10 per centum
\$47,500 or more but less than \$48,400	5 per centum

Thank You

Questions and Comments from the Board of Education