

# SOUTH HUNTINGTON SCHOOL DISTRICT



CREATING THE  
LEADERS OF TOMORROW

**PUBLIC HEARING**  
**TAX EXEMPTIONS FOR CONSIDERATION**  
**NOVEMBER 17, 2021**

## INPUT FROM THE TOWN OF HUNTINGTON

The Town of Huntington's Assessor's Office is conducting a tax exemption review and has requested all school districts within the Township to determine if their records were up-to-date with respect to Tax Exemptions.

The Assessor's Office furnished a listing of exemptions requesting our review and possible action. Of the 17 exemptions furnished by the Town, 9 exemptions have been selected to be offered to the residents of our district.

## THE PROCESS MOVING FORWARD

**The Board of Education thoroughly reviewed the Town of Huntington's Tax Exemption analysis.**

**At its meeting on October 6, 2021, the Board of Education discussed in public the review completed, and reached consensus on 9 Tax Exemptions to be considered for approval. These 9 Tax Exemptions will be evaluated during this evening's Public Hearing.**

## THE PROCESS CONTINUES

**A Public Hearing is required to hear all interested parties and citizens regarding the adoption of these 9 Tax Exemptions.**

**If a decision is made to move forward with the Tax Exemptions and offer it to residents who meet the criteria for such exemption(s), resolutions will be presented for approval by the Board of Education at the Board meeting of December 8, 2021.**

# A BIT OF HISTORY

## BELOW ARE VARIOUS EXEMPTIONS APPROVED BY THE BOARD OF EDUCATION

- **December 2, 1992: Senior Citizen Property Tax Exemption, Chapter 166 of the Laws of 1992, amended Section 467 of the RPTL.**
- **December 18, 2002: Tax Exemption for Enrolled Members of the Volunteer Fire Department and Volunteer Ambulance Service.**
- **February 16, 2003: Senior Citizen Property Tax Exemption, Amended Section 467.**
- **February 16, 2003: Persons with Disabilities Property Tax Exemption, Section 467.**
- **February 4, 2004: Senior Citizen and Persons with Disabilities Property Tax Exemption, Amended Section 467.**
- **October 6, 2004: Tax Exemption for Volunteer Firefighters and Ambulance Workers as amended by Section 1, Subdivision 1 and paragraph (a) of Subdivision 2 of Section 466-c of RPTL, as added by Chapter 450 of the laws of 2002.**
- **November 19, 2014: Veterans Tax Exemption, RPTL Section 458-A, including “Gold Star Parent;” may be transferred with a move within school district boundaries.**
- **December 18, 2014: Reduction of Business Investment Exemption for Eligible Real Property, RPTL Section 485-b.**
- **December 14, 2016: Cold War Veterans Exemption, RPTL Section 458-b(7).**
- **October 17, 2018: Senior Citizen Tax Exemption, Amendment to RPTL 467 (3); annual increases provided by legislative amendment.**

## TAX EXEMPTION NO. 1

Senior Low Income Exemption RPTL, subd. 3(a):

Allows a deduction from income for unreimbursed medical expenses and the exclusion from income of any Veterans Disability Compensation.

Number of Households applies to in District: 451

Average taxes saved with exemption: Unknown

## TAX EXEMPTION NO. 2

### Senior Low Income Exemption RPTL 467, subd. 6(d):

Allows a Senior Low Income exemption applicant who has been approved for the exemption for a period of five (5) years to renew by submitting an affidavit instead of a full application every year.

Number of Households applies to in District: 206

Average taxes saved with exemption: N/A

## TAX EXEMPTION NO. 3

### Disability Low Income Exemption under RPTL 459-c, subd. 1:

Allows a school district to adopt a resolution giving low income disability exemptions to persons with income levels between \$29,000 and \$37,000 with the exemption providing for a sliding scale from 50% to 5% of assessment, depending upon the extent of income.

Number of Households applies to in District: 24

Average taxes saved with exemption: \$3,120



## TAX EXEMPTION NO. 4

Disability Low Income Exemption under RPTL 459-c, subd. 4:

Requires a school district resolution allowing the exemption on property in which school-aged children reside and attend public school in Grades K-12.

Number of Households applies to in District: 2

Average taxes saved with exemption: \$3,100

## TAX EXEMPTION NO. 5

Disability Low Income Exemption RPTL 459-c,  
subd. 5(a):

Allows a deduction from income for  
unreimbursed medical expenses.

Number of Households applies to in District: 24

Average taxes saved with exemption: N/A

## TAX EXEMPTION NO. 6

Cold War Veterans Exemption RPTL 458-b,  
subd. 2(c)(iii):

Eliminating the 10-year expiration date of this exemption.

Number of Households applies to in District: 120

Average taxes saved with exemption: \$297.00

## TAX EXEMPTION NO. 7

### Volunteer Exemption RPTL 466-c, subd. 3:

Allows the Volunteer Exemption to be granted to an otherwise eligible Volunteer for life after the Volunteer accrues more than 20 years of active service.

Number of Households applies to in District: 103

Average taxes saved with exemption: \$790.00

## TAX EXEMPTION NO. 8

### Volunteer Exemption RPTL 466-f:

Allows the Volunteer Exemption to be granted to an otherwise eligible spouse of a Volunteer for life after the Volunteer is killed in the line of duty after accruing more than five years of active service.

No. of Households applies to in District: Unknown

Average taxes saved with exemption: N/A

## TAX EXEMPTION NO. 9

### Volunteer Exemption RPTL 466-h:

Allows the Volunteer Exemption to be granted to an otherwise eligible spouse of a Volunteer for life after the Volunteer accrues more than 20 years of active service.

No. of Households applies to in District: Unknown

Average taxes saved with exemption: N/A

## NEXT STEP . . .

**Based upon tonight's Public Hearing, the Board will determine the number of exemptions it will act upon at the Board meeting of Wednesday, December 8, 2021.**