

Mrs. Rehak explained those residents in the community who will be impacted by such are senior citizens and people with disabilities that have low and/or fixed income. There are currently households receiving this exemption and it is unclear at the present time how many additional homes will qualify under the statutory increase. She explained the taxable access value in those qualifying households will be calculated using a sliding scale of 5 to 50 percent off the taxable assessed value based on the household annual income threshold.

In order for these statutory changes to take effect, Mrs. Rehak explained there must be adoption locally by Nassau County for general taxes and by the individual school districts for school taxes. Based on communication from Mr. Blakeman’s office in November to the school district, it was conveyed that in September of 2022, Nassau County signed into local law 8-2022 to increase the exemptions to offset the general taxes.

In conclusion, Mrs. Rehak informed the BOE other school districts in Nassau County have already adopted the statutory change in threshold. If the BOE were not to adopt the resolution this evening it can be revisited at a later date but it will not be applied to those impacted households for the next fiscal year.

Mrs. Rehak inquired of the BOE if there were any questions.

Mrs. Cmar-Grote inquired when this was last updated. Mrs. Rehak responded that due to the short length of time that has surpassed since this issue arose it has been difficult to ascertain specific information regarding the timeframe, but based on knowledge available it has not been adjusted in a very long time.

Mr. Nardo inquired if the BOE does not implement it this evening, when is the next time it can be done and what if any potential impact will that have. Mrs. Rehak responded the BOE can do this at any time, but the effective date would be impacted. For clarification, she stated if it was to be adopted in January, it would not take effect until the following fiscal year and would not be in line with the general taxes.

PUBLIC COMMENTS

(Agenda Items Only)

None.

MOTION TO RETURN TO THE BOARD AGENDA

Motion was made by Mrs. Lanci and seconded by Mrs. Malloy to return to the Board Agenda. Motion was carried 4-0.

CONSENT AGENDA

Mrs. Lanci moved that the Board of Education approve Items 7.1 and 7.2. Mrs. Malloy seconded and the motion was carried 4-0.

**NEW BUSINESS
Board Resolution – Senior Citizens**

7.1 Board Resolution – Senior Citizens

WHEREAS, New York State Real Property Tax Law (“RPTL”) §467 provides for a partial exemption from real property taxation for qualifying senior citizens; and

**Board Resolution – Senior Citizens
(continued)**

WHEREAS, the North Bellmore School District has previously, by resolution, provided for the partial exemption from real property taxation for its senior citizens pursuant to RPTL §467; and

WHEREAS, the New York State Legislature amended RPTL §467(3) to increase the maximum income eligibility for senior citizen partial exemptions; and

WHEREAS, subsequently, on September 19, 2022, Nassau County enacted Local Law 7-2022 allowing for the increase of the maximum allowable annual household income requirements to qualify for this exemption; and

WHEREAS, a school district may opt-in to the new income maximum by resolution after a public hearing; and a public hearing on the proposed amendment to increase the income maximum; and

WHEREAS, the Board of Education wishes to adopt the new income maximum consistent with RPTL §467 and Local Law 7-2022,

NOW, THEREFORE, BE IT RESOLVED, that the annual income of the owners or combined income of the owners for the calendar year set by RPTL §467(3) and Nassau County Local Law 7-2022 shall determine the percentage exemption granted to senior citizens of the North Bellmore School District commencing with the 2023-2024 tax year; and

BE IT FURTHER RESOLVED, that the income of the owner or the combined income of the owners for the calendar year prior to the date that the application is filed, shall determine the percentage of assessed valuation which is exempt from taxation in accordance with the attached schedule; and

BE IT FURTHER RESOLVED, that the partial exemption shall be made in accordance with the chart contained in the attachment to this resolution.

Attachment:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Up to and including \$50,000	50 per centum
More than \$50,000 but less than \$51,000	45 per centum
At least \$51,000 but less than \$52,000	40 per centum
At least \$52,000 but less than \$53,000	35 per centum
At least \$53,000 but less than \$53,900	30 per centum
At least \$53,900 but less than \$54,800	25 per centum
At least \$54,800 but less than \$55,700	20 per centum
At least \$55,700 but less than \$56,600	15 per centum
At least \$56,600 but less than \$57,500	10 per centum
At least \$57,500 but less than \$58,400	5 per centum

**Board Resolution –
Persons with Disabilities**

7.2 Board Resolution – Persons with Disabilities

WHEREAS, New York State Real Property Tax Law (“RPTL”) §459-c provides for a partial exemption from real property taxation for qualifying persons with disabilities; and

WHEREAS, the North Bellmore School District has, by resolution, provided for the partial exemption from real property taxation for its qualifying persons with disabilities pursuant to RPTL §459-c; and

WHEREAS, the New York State Legislature amended RPTL §459-c(5) to increase the maximum income eligibility for persons with disabilities’ partial exemptions; and

WHEREAS, subsequently, on September 19, 2022, Nassau County enacted Local Law 8-2022 allowing for the increase of the maximum allowable annual household income requirements to qualify for this exemption; and

WHEREAS, a school district may opt-in to the new income maximum by resolution after a public hearing; and

WHEREAS, the Board of Education has held a public hearing with regard to the proposed amendment to increase the income maximum; and

WHEREAS, the Board of Education wishes to adopt the new income maximum consistent with RPTL §459-c and Local Law 8-2022,

NOW, THEREFORE, BE IT RESOLVED, that the annual income of the owners or combined income of the owners for the calendar year set by RPTL §459-c(5) and Local Law 8-2022 shall determine the percentage exemption granted to persons with disabilities of the North Bellmore School District commencing with the 2023-2024 tax year; and

BE IT FURTHER RESOLVED, that the income of the owner or the combined income of the owners for the calendar year prior to the date that the application is filed, shall determine the percentage of assessed valuation which is exempt from taxation in accordance with the attached schedule; and

BE IT FURTHER RESOLVED, that the partial exemption shall be made in accordance with the chart contained in the attachment to this resolution.

Attachment:

Annual Income	Percentage of Assessed Valuation Exempt From Taxation
Up to and including \$50,000	50 per centum
More than \$50,000 but less than \$51,000	45 per centum

**Board Resolution –
Persons with Disabilities
(continued)**

At least \$51,000 but less than \$52,000	40 per centum
At least \$52,000 but less than \$53,000	35 per centum
At least \$53,000 but less than \$53,900	30 per centum
At least \$53,900 but less than \$54,800	25 per centum
At least \$54,800 but less than \$55,700	20 per centum
At least \$55,700 but less than \$56,600	15 per centum
At least \$56,600 but less than \$57,500	10 per centum
At least \$57,500 but less than \$58,400	5 per centum

PUBLIC COMMENTS

Public comments were curtailed to agenda items only due to the specific nature of the public hearing.

ADJOURNMENT

On a motion by Mrs. Malloy, seconded by Mrs. Lanci, and carried 4-0, the Board of Education meeting was adjourned at 8:06 p.m.

Respectfully submitted,

Laurice Gunnels
District Clerk