

**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION/PROPERTY TAX
EXEMPTIONS**

A tax collection plan giving dates of warrant and other pertinent data will be prepared annually and submitted for review and consideration by the Assistant Superintendent for Business to the Board. Tax collection will occur by mail or by direct payment to the place designated by the Board.

Senior Citizens

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons, each of whom is 65 years of age or over, or real property owned by husband and wife or by siblings, one of whom is 65 years of age or over, will 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.

The real property tax exemption of real property owned by husband and wife, when one of them is 65 years of age or over, once granted, will not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least 62 years of age.

Education Law § 2130

Public Health Law § 2801

Real Property Tax Law §§ 458-a, 459-c, 466-c, 466-f, 466-g, 466-I, 467, 1300-1342

Adopted: 6/22/99

Revised: 9/6/22