

SPECIAL MEETING OF THE BOARD OF EDUCATION
February 29, 2024 – West Islip High School Library

PRESENT: Mr. Tussie, Mr. Bedell, Mrs. Brown, Mrs. Marks

ABSENT: Mr. Antoniello, Mrs. Kelly, Mr. McCann

ADMINISTRATORS: Dr. Romanelli, Mrs. Pellati, Mrs. Morrison, Mr. Cameron

ATTORNEY: None

Meeting was called to order at 6:30 p.m.

Speaker:

Mr. Daniel Bryant spoke about how he is disappointed by the Board's decision to pass the resolutions listed on the agenda. Mr. Bryant spoke at length about the exemptions and the Town/County and how this is the most regressive decision he has heard of.

Motion was made by Christina Marks, seconded by Debbie Brown and carried when all Board members present voted in favor to approve Resolution re: Real Property Tax Exemption Section 459-c for persons with disabilities and limited income.

RESOLUTION
REAL PROPERTY TAX EXEMPTION FOR PERSONS
WITH DISABILITIES AND LIMITED INCOME

WHEREAS, Section 459-c of the New York State Real Property Tax Law (RPTL) provides that a public school district may grant a partial exemption from taxation for real property which is owned by certain persons with limited income who are disabled meeting the requirements set forth in Section 459-c of the RPTL, and

WHEREAS, the Board of Education has previously authorized this partial exemption; and

WHEREAS, RPTL 459-c provides for a new definition of income for exemption purposes for qualifying Persons with Disabilities and Limited Income; and

WHEREAS, RPTL 459-c defines income, in relevant part, as the federal adjusted gross income (FAGI), less any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI, plus:
any social security benefits that were excluded from FAGI; and
any tax-exempt interest or dividends that were excluded from the FAGI; and

WHEREAS, FAGI includes the federally taxable amount of any pensions, annuities and IRA distributions; and

WHEREAS, RPTL 459-c allows school districts the option of adjusting the income definition further via adoption of a resolution after a public hearing; and

WHEREAS, the Board of Education held a Public Hearing on February 27, 2024 regarding the possible adjustments to income for purposes of the exemption under RPTL 459-c; and

WHEREAS, the Board of Education desires to make adjustments to the definition of income under RPTL 459-c, which already encompasses pensions included in FAGI, to also consist of any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI.

NOW THEREFORE BE IT RESOLVED, with respect to the calculation of income for the purposes of the tax exemption for Persons with Disabilities and Limited Income, income, which already encompasses pensions contained in FAGI, shall also include any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI.

Motion was made by Christina Marks, seconded by Debbie Brown and carried when all Board members present voted in favor to approve Resolution re: Real Property Tax Exemption Section 467 for persons aged 65 and over with limited income.

**RESOLUTION
REAL PROPERTY TAX EXEMPTION FOR PERSONS
AGED 65 & OVER WITH LIMITED INCOME**

WHEREAS, Section 467 of the New York State Real Property Tax Law (RPTL) provides that a public school district may grant a partial exemption from taxation for real property which is owned by certain persons with limited income who are aged 65 and over meeting the requirements set forth in Section 467 of the RPTL, and

WHEREAS, the Board of Education has previously authorized this partial exemption; and

WHEREAS, RPTL 467 provides for a new definition of income for exemption purposes for qualifying Persons with aged 65 and over; and;

WHEREAS, RPTL 467 defines income, in relevant part, as the federal adjusted gross income (FAGI), less any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI, plus: any social security benefits that were excluded from FAGI; and any tax-exempt interest or dividends that were excluded from the FAGI; and

WHEREAS, FAGI includes the federally taxable amount of any pensions, annuities and IRA distributions; and

WHEREAS, RPTL 467 allows school districts the option of adjusting the income definition further via adoption of a resolution after a public hearing; and

WHEREAS, the Board of Education held a Public Hearing on February 27, 2024 regarding the possible income adjustments for purposes of the exemption under RPTL 467; and

WHEREAS, the Board of Education desires to make adjustments to the definition of income under RPTL 467, which already encompasses pensions included in FAGI, to also consist of any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI.

NOW THEREFORE BE IT RESOLVED, with respect to the calculation of income for the purposes of the tax exemption for Persons Aged 65 and Over with Limited Income, income, which already encompasses pensions included in FAGI, shall also consist of any distributions received from an individual retirement account or individual retirement annuity that were included in FAGI.

Motion was made by Christina Marks, seconded by Debbie Brown and carried when all Board members present voted in favor to adjourn meeting at 6:53 p.m.

Respectfully submitted by,



Mary Hock

All Correspondence, reports or related materials referred to in these minutes are on file in the District Office.