

**VOORHEESVILLE CENTRAL SCHOOL DISTRICT**  
*Voorheesville, New York 12186*  
**BOARD OF EDUCATION MINUTES**

**Special Hearing**  
**January 8, 2007**

**David M. Gibson, President**  
**High School Cafeteria**

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**Re: Aged Exemption Sliding Scales**  
**Disabled with Limited Income Sliding Scales**

**Board Members Present:**

C. James Coffin, Vice Present  
 Richard K. Brackett  
 Gary A. Hubert  
 Kevin Kroencke  
 Thomas McKenna  
 Paige Pierce

**Board Members Absent:**

David M. Gibson, President

**ADMINISTRATION PRESENT:**

Linda Langevin, Sarita Winchell

**OTHERS PRESENT:**

Kathy Martin, Dave Adkins, Kathy Fiero, Chris Allard, Robert Denman, Dorothea Pflaiderer

Mr. Coffin conducted the meeting in Mr. Gibson's absence.

Mr. Coffin called the meeting to order at 7:20 p.m. and gave the proper procedure to evacuate the building in the event of a fire emergency. He noted six Board members were present. Mr. Gibson was absent.

**Call to Order:**  
 7:20 p.m.

Mr. Coffin read the following proposition:

Proposition: A series of annual amendments to the School District's existing Resolution, to provide tax payers with limited income who are at least 65 years of age a School Property Tax Exemption, to increase the income eligibility limits for the exemption.

*Proposition for aged exempt sliding scales read by Mr. Coffin*

**Effective: July 1, 2006**

<i>Annual Income</i>	<i>Percent Exemption</i>
\$26,000 or less .....	50% Reduction on Assessment
More than \$26,000 but less than \$27,000 .....	45% Reduction on Assessment
\$27,000 or more but less than \$28,000 .....	40% Reduction on Assessment
\$28,000 or more but less than \$29,000 .....	35% Reduction on Assessment
\$29,000 or more but less than \$29,900 .....	30% Reduction on Assessment
\$29,900 or more but less than \$30,800 .....	25% Reduction on Assessment
\$30,800 or more but less than \$31,700 .....	20% Reduction on Assessment
\$31,700 or more but less than \$32,600 .....	15% Reduction on Assessment
\$32,600 or more but less than \$33,500 .....	10% Reduction on Assessment
\$33,500 or more but less than \$34,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The present exemption range is twenty-four thousand dollars (\$24,000) to thirty-two thousand four hundred dollars (\$32,400).

**Effective: July 1, 2007**

<i>Annual Income</i>	<i>Percent Exemption</i>
\$27,000 or less .....	50% Reduction on Assessment
More than \$27,000 but less than \$28,000 .....	45% Reduction on Assessment
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\$30,900 or more but less than \$31,800 .....	25% Reduction on Assessment
\$31,800 or more but less than \$32,700 .....	20% Reduction on Assessment
\$32,700 or more but less than \$33,600 .....	15% Reduction on Assessment
\$33,600 or more but less than \$34,500 .....	10% Reduction on Assessment
\$34,500 or more but less than \$35,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2006 exemption range is twenty-six thousand dollars (\$26,000) to thirty-four thousand four hundred dollars (\$34,400).

Re: Aged Exemption Sliding Scales  
Disabled with Limited Income Sliding Scales

Effective: July 1, 2008

<i>Annual Income</i>	<i>Percent Exemption</i>
\$28,000 or less .....	50% Reduction on Assessment
More than \$28,000 but less than \$29,000 .....	45% Reduction on Assessment
\$29,000 or more but less than \$30,000 .....	40% Reduction on Assessment
\$30,000 or more but less than \$31,000 .....	35% Reduction on Assessment
\$31,000 or more but less than \$31,900 .....	30% Reduction on Assessment
\$31,900 or more but less than \$32,800 .....	25% Reduction on Assessment
\$32,800 or more but less than \$33,700 .....	20% Reduction on Assessment
\$33,700 or more but less than \$34,600 .....	15% Reduction on Assessment
\$34,600 or more but less than \$35,500 .....	10% Reduction on Assessment
\$35,500 or more but less than \$36,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2007 exemption range is twenty-seven thousand dollars (\$27,000) to thirty-five thousand four hundred dollars (\$35,400).

Effective: July 1, 2009

<i>Annual Income</i>	<i>Percent Exemption</i>
\$29,000 or less .....	50% Reduction on Assessment
More than \$29,000 but less than \$30,000 .....	45% Reduction on Assessment
\$30,000 or more but less than \$31,000 .....	40% Reduction on Assessment
\$31,000 or more but less than \$32,000 .....	35% Reduction on Assessment
\$32,000 or more but less than \$32,900 .....	30% Reduction on Assessment
\$32,900 or more but less than \$33,800 .....	25% Reduction on Assessment
\$33,800 or more but less than \$34,700 .....	20% Reduction on Assessment
\$34,700 or more but less than \$35,600 .....	15% Reduction on Assessment
\$35,600 or more but less than \$36,500 .....	10% Reduction on Assessment
\$36,500 or more but less than \$37,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2008 exemption range is twenty-eight thousand dollars (\$28,000) to thirty-six thousand four hundred dollars (\$36,400).

Discussion:  
Sliding scales –  
Aged Exempt  
&  
Disabled w/low  
income

Mrs. Winchell explained that the sliding scales would allow lower income senior citizens or disabled individuals to qualify for a reduction in their school taxes effective with the next taxable status day – March 1, 2007. The reductions would take effect for the September 2007 school taxes. The scales for the disabled are exactly the same as those for senior citizens.

APPROVED  
Adding aged  
exemption sliding  
scales to regular  
agenda

On a motion by Mr. McKenna, seconded by Mr. Brackett and carried by a 6-0 vote, the Board approved adding consideration of the adoption of the proposed amendments to the Aged Exemption sliding scales for the years commencing on July 1, 2006, 2007, 2008, and 2009 to the regular January 8, 2007 Board of Education agenda for action.

Mr. Coffin read the following proposition:

Proposition for  
disabled with  
limited income  
sliding scales read  
by Mr. Coffin

Proposition: A series of annual amendments to the School District’s existing Resolution, to provide tax payers with limited income who are disabled a School Property Tax Exemption, to increase the income eligibility limits for the exemption.

That the Board of Education of the Voorheesville Central School District proposes to grant partial tax exemptions of real property owned by persons with limited income who are disabled, in accordance with the provisions of Real Property Tax Law Section 459-c of the State of New York. The revised sliding scales for 2006, 2007, 2008, and 2009 is as follows:

Effective: July 1, 2006

<i>Annual Income</i>	<i>Percent Exemption</i>
\$26,000 or less .....	50% Reduction on Assessment
More than \$26,000 but less than \$27,000 .....	45% Reduction on Assessment
\$27,000 or more but less than \$28,000 .....	40% Reduction on Assessment
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Re: Aged Exemption Sliding Scales  
Disabled with Limited Income Sliding Scales

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The present exemption range is twenty-four thousand dollars (\$24,000) to thirty-two thousand four hundred dollars (\$32,400).

Effective: July 1, 2007

<i>Annual Income</i>	<i>Percent Exemption</i>
\$27,000 or less .....	50% Reduction on Assessment
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\$33,600 or more but less than \$34,500 .....	10% Reduction on Assessment
\$34,500 or more but less than \$35,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2006 exemption range is twenty-six thousand dollars (\$26,000) to thirty-four thousand four hundred dollars (\$34,400).

Effective: July 1, 2008

<i>Annual Income</i>	<i>Percent Exemption</i>
\$28,000 or less .....	50% Reduction on Assessment
More than \$29,000 but less than \$29,000 .....	45% Reduction on Assessment
\$29,000 or more but less than \$30,000 .....	40% Reduction on Assessment
\$30,000 or more but less than \$31,000 .....	35% Reduction on Assessment
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\$34,600 or more but less than \$35,500 .....	10% Reduction on Assessment
\$35,500 or more but less than \$36,400 .....	5% Reduction on Assessment

The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2007 exemption range is twenty-seven thousand dollars (\$27,000) to thirty-five thousand four hundred dollars (\$35,400).

Effective: July 1, 2009

<i>Annual Income</i>	<i>Percent Exemption</i>
\$29,000 or less .....	50% Reduction on Assessment
More than \$29,000 but less than \$30,000 .....	45% Reduction on Assessment
\$30,000 or more but less than \$31,000 .....	40% Reduction on Assessment
\$31,000 or more but less than \$32,000 .....	35% Reduction on Assessment
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The income tax year immediately preceding the date of application for exemption is the base for annual income.

The 2008 exemption range is twenty-eight thousand dollars (\$28,000) to thirty-six thousand four hundred dollars (\$36,400).

On a motion by Mr. Kronecke, seconded by Mr. McKenna and carried by a 6-0 vote, the Board approved adding consideration of the adoption of the proposed amendments to the Disabled Persons with Limited Income exemption sliding scales for the years commencing on July 1, 2006, 2007, 2008, and 2009 to the regular January 8, 2007 Board of Education agenda for action.

The special hearing adjourned at 7:28 p.m.

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President

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Clerk, Board of Education

**APPROVED**

*Adding disabled persons w/limited income exemption sliding scales to regular agenda*