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December, 2024

Mr. Christopher Russo, Assessor
Town of Geddes
1000 Woods Road
Solvay, NY 13209

Mr. Michael Morrissey, Assessor
Town of Onondaga
5020 Ball Road
Syracuse, NY 13215

RE: Exemptions

Residents who are age 65 and over or persons with disabilities may be eligible for a partial exemption on their school property taxes if they meet certain qualifications. At their regular meeting on December 16, 2024, the Board of Education approved the maximum income eligibility ranges allowed by New York State. Exemptions ranging from 5% to 50% for qualified applicants' assessments are available on income levels less than \$58,400.

Also available to District residents is a tax exemption approved by the Board of Education on December 16, 2024 for volunteer firefighters and volunteer ambulance workers who have served for at least two (2) years. To qualify for this exemption, applicants must reside in the District served by the fire department or ambulance service, the property must be the primary residence of the member and only the residential portion of the property may receive the exemption. The exemption is equal to 10% of the property's assessed value, exclusive of special assessments.

Application for such exemption(s) must be made by the owner, or all of the owners of the property on forms furnished by assessor's office of the town in which such property is located. The application shall furnish the information and be executed in the manner required, or prescribed on such form. Application for such exemption shall be filed in the assessor's office of the town in which such property is located on or before the taxable status of March 1.

More information regarding these exemptions can be found at the NYS Office of Real Property Taxes web site at <http://www.tax.ny.gov/pit/property/exemption/index.htm>.



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CERTIFICATION OF DISTRICT CLERK

I, Laurie Lowe, District Clerk of the Westhill Central School District, hereby certify that the following resolution:

24. Resolution Senior Tax Exemption - Increasing the Income Limitation for Persons 65 Years of Age and over

“INCREASING THE INCOME LIMITATION RELATIVE TO PARTIAL EXEMPTION FROM REAL PROPERTY TAXES FOR PERSONS 65 YEARS OF AGE AND OVER

WHEREAS, pursuant to Section 467-d of the New York State Real Property Tax Law, the Westhill Central School District adopted a Resolution on November 29, 2010 granting partial exemption from real property taxation for real property owned by certain persons with limited income, who are 65 years of age and over; and

WHEREAS, Real Property Tax Law Section 467, as amended by Chapter 488 of the Laws of 2022, authorizes local governments to increase the maximum income eligibility levels for persons sixty-five years of age and over, as follows:

EXEMPTION INCOME LIMITS

50%	\$50,000.00
45%	\$50,999.99
40%	\$51,999.99
35%	\$52,999.99
30%	\$53,899.99
25%	\$54,799.99
20%	\$55,699.99
15%	\$56,599.99
10%	\$57,499.99
5%	\$58,399.99

WHEREAS, it is the desire of the Westhill Central School District to increase said exemption to the maximum allowable under Real Property Tax Law Section 467, as amended by Chapter 488 of the Laws of 2022, and

WHEREAS, the Westhill Central School District duly held a public hearing on November 4, 2024; now, therefore be it

RESOLVED, that the aforementioned resolution, is hereby amended to increase the income limitation to the maximum allowable under Section 467 of the New York State Real Property Tax Law, which schedule is set forth above, effective for the 2025 assessment roll; and, be it further

RESOLVED, that the term "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income; and be it further

RESOLVED, that the term "income" shall not include a deduct for unreimbursed medical expenses.

BE IT FURTHER RESOLVED, this resolution shall take effect immediately and shall apply as of the March 1, 2025 taxable status date.”

was adopted by the required majority (5 yes, 0 no) of the Board of Education at its regular meeting held on December 16, 2024.



December 17, 2024

Laurie Lowe, District Clerk



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CERTIFICATION OF DISTRICT CLERK

I, Laurie Lowe, District Clerk of the Westhill Central School District, hereby certify that the following resolution:

25. Resolution Persons with Disabilities Tax Exemption - Increasing the Income Limitation for Persons with Disabilities

“INCREASING THE MAXIMUM INCOME ELIGIBILITY LEVELS FOR THE PARTIAL REAL PROPERTY TAX EXEMPTION TO PERSONS WITH DISABILITIES WHOSE INCOMES ARE LIMITED BY REASONS OF SUCH DISABILITIES

WHEREAS, pursuant to Section 467-c of the New York State Real Property Tax Law, the Westhill Central School District adopted a Resolution on November 29, 2010 granting partial exemption from real property taxation for real property owned by certain persons with disabilities with limited income; and

WHEREAS, Real Property Tax Law Section 459-c, as amended by Chapter 488 of the Laws of 2022, authorizes local governments to increase the maximum income eligibility levels for persons with disabilities, as follows:

EXEMPTION INCOME LIMITS

50%	\$50,000.00
45%	\$50,999.99
40%	\$51,999.99
35%	\$52,999.99
30%	\$53,899.99
25%	\$54,799.99
20%	\$55,699.99
15%	\$56,599.99
10%	\$57,499.99
5%	\$58,399.99

WHEREAS, it is the desire of the Westhill Central School District to increase said exemption to the maximum allowable under Real Property Tax Law Section 467-c, as amended by Chapter 488 of the Laws of 2022, and

WHEREAS, the Westhill Central School District duly held a public hearing on November 4, 2024; now, therefore be it

RESOLVED, that the aforementioned resolution, is hereby amended to increase the income limitation to the maximum allowable under Section 467-c, as amended by Chapter 488 of the Laws of 2022, which schedule is set forth above, effective for the 2025 assessment roll; and, be it further

RESOLVED, that the term "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income; and be it further

RESOLVED, that the term "income" shall not include a deduct for unreimbursed medical expenses.

BE IT FURTHER RESOLVED, this resolution shall take effect immediately and shall apply as of the March 1, 2025 taxable status date.”

was adopted by the required majority (5 yes, 0 no) of the Board of Education at its regular meeting held on December 16, 2024.



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CERTIFICATION OF DISTRICT CLERK

I, Laurie Lowe, District Clerk of the **Westhill Central School District**, hereby certify that the following resolution:

26. Resolution Firefighters Tax Exemption

“AMENDING THE TAX EXEMPTION ON REAL PROPERTY OWNED BY AN ENROLLED VOLUNTEER FIREFIGHTER OR VOLUNTEER AMBULANCE WORKER RESIDING IN THE WESTHILL CENTRAL SCHOOL DISTRICT PURSUANT TO SECTION 466-a OF THE REAL PROPERTY TAX LAW

WHEREAS, by Resolution approved on January 30, 2006, the Board of Education enacted an exemption on real property taxes for certain volunteer firefighters and volunteer ambulance workers pursuant to Real Property Tax Law Section 466-g; and

WHEREAS, New York Real Property Tax Law Section 466-a, as enacted by Chapter 670 of the Laws of 2022, provides that, in order to continue said exemption, the Westhill Central School District must conform a Resolution to the provisions of Section 466-a; and

WHEREAS, this Board of Education desires to amend the aforementioned Resolution so as to adopt the lowest minimum service requirement for each applicant; now, therefore be it

RESOLVED, that pursuant to Real Property Tax Law Section 466-a, real property owned by an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service or such enrolled member and spouse residing in the Westhill Central School District shall be entitled to a real property tax exemption to the extent of ten percent (10%) of the assessed value of such real property for school district tax purposes, exclusive of special assessments; and, be it further

RESOLVED, that such exemption shall not be granted to an enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service in the Westhill Central School District unless the following conditions are met:

(1) The applicant for such exemption resides in the Westhill Central School District which is served by such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;

(2) The property is the primary residence of the applicant;

(3) The property is used exclusively for the applicant's residential purposes; provided, however, that in the event any portion of such property is not used exclusively as the applicant's residence but is used for other purposes, such portion not used as applicant's residence shall be subject to taxation and the remaining portion only shall be entitled to the exemption provided by this resolution; and

(4) The applicant has completed two (2) years of active service as an enrolled member with an incorporated volunteer fire company, fire department or incorporated volunteer ambulance service as certified pursuant to this resolution; and, be it further

RESOLVED, that each incorporated volunteer fire company, fire department or incorporated volunteer ambulance service shall submit to the assessor within the Town of Geddes or Town of Onondaga in which each such applicant resides, a complete list of enrolled members, with their respective dates of service with such incorporated volunteer fire company, fire department or incorporated volunteer ambulance service and the assessor shall then review all applicants and certify those applicants who meet the necessary criteria to be eligible for this exemption; and, be it further

RESOLVED, that any enrolled member of an incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who accrues more than twenty (20) years of active service as an enrolled member and is so certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service, shall be granted the ten percent (10%) exemption as authorized by this resolution for the remainder of his or her life for as long as his or her primary residence is located within the Westhill Central School District; and, be it further

RESOLVED, un-remarried spouses of volunteer firefighters or volunteer ambulance workers killed in the line of duty shall be entitled to the exemption provided by this resolution provided; however, that:

(1) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of an enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service who was killed in the line of duty;

(2) Such deceased volunteer had been an enrolled member for at least five (5) years; and

(3) Such deceased volunteer had been receiving the exemption prior to his or her death; and, be it further

RESOLVED, that un-remarried spouses of deceased volunteer firefighters or volunteer ambulance workers shall be entitled to the exemption provided by this resolution provided; however, that:

(1) Such un-remarried spouse is certified by the authority having jurisdiction for the incorporated volunteer fire company, fire department or incorporated voluntary ambulance service as an un-remarried spouse of a deceased enrolled member of such incorporated volunteer fire company, fire department or incorporated voluntary ambulance service;

(2) Such deceased volunteer had been an enrolled member for at least twenty (20) years; and

(3) Such deceased volunteer and un-remarried spouse had been receiving the exemption for such property prior to the death of such volunteer; and, be it further

RESOLVED, that application for such exemption shall be filed annually with the assessor of the Town of Geddes or Town of Onondaga in which the applicant resides on or before the annual taxable status date for that municipality, on a form as prescribed by the State Board of Equalization and Assessment; and, be it further

RESOLVED, that no applicant who is a volunteer firefighter or volunteer ambulance worker who, by reason of such status, is receiving any benefit under the provisions of Article Four of the Real Property Tax Law on the effective date of this resolution shall suffer any diminution of such benefit because of the provisions of this resolution; and, be it further

RESOLVED, that this resolution shall take effect immediately and shall apply to real property having a taxable status date on or after the first day of March 2025; and, be it further

RESOLVED, that the aforementioned Resolution that was approved January 30, 2006 is hereby superseded and replaced, with said exemption to continue in accordance herewith.”

was adopted by the required majority (5 yes, 0 no) of the Board of Education at its regular meeting held on December 16, 2024.



Laurie Lowe, District Clerk

December 17, 2024