

HCSD Board Members:

Brian Lynch, President; Pam Stollo, VP; Rose Apgar;
Mark Brinthaupt; Michael Buck, Ph.D.; Warren Conklin
James Jacobus; Doug Johnson; Ruth Miller; Student
Rep. Abigail Clark and Co-Alternates Samantha Owen
and Arianna Saptura

Central Administrative Team:

Ralph Marino, Jr., Ed.D., Superintendent
Judy Christiansen, Human Resources, Dir.
Kim Williams, Student Servs. Director
Virginia Abrunzo, Elem. Ed. Director
Jay Hillman, Secondary Ed. Director
Jane St. Amour-Bradley, School Business Exec.

**HORSEHEADS CENTRAL SCHOOL DISTRICT
BOARD OF EDUCATION
SPECIAL MEETING
NOVEMBER 14, 2012, 8 A.M.
SUPERINTENDENT'S CONFERENCE ROOM**

AGENDA

PLEDGE OF ALLEGIANCE

PUBLIC HEARING

- **LOW INCOME DISABILITY TAX EXEMPTION
SECONDARY RESOLUTION ALLOWING THE
EXEMPTION ON PROPERTY WHERE A RESIDENT
CHILD ATTENDS PUBLIC SCHOOL**

1. CALL TO ORDER

- 2. REPORT FROM THE SCHOOL BUSINESS EXECUTIVE**
2.1 2012-13 TAX COLLECTION FINAL REPORT
**2.2 RESOLUTION TO RATIFY AND RE-ADOPT
ENCLOSURE 11.26 FROM THE OCT. 25, 2012,
BOE MEETING**

3. MOTION TO ADJOURN

4. ADJOURNMENT

PUBLIC COMMENT

**BRIAN LYNCH,
BOARD PRES.**

**JANE BRADLEY
BOARD ACTION
BOARD ACTION**

BOARD ACTION

RM:cmk

Back-up for Public Hearing

BE IT RESOLVED, that effective for the school year commencing July 1, 2013 and school years thereafter until modified by the Board of Education, real property owned by one or more persons with disabilities or real property owned by husband, wife, or both, or by siblings, at least one of whom has a disability, shall be exempt from taxation for school purposes in this district in accordance with the provisions of Section 459-c of Real Property Tax Law to the extent of fifty percent of the assessed valuation of said property if the income of the owner or owners of the property is equal to or less than \$11,000. If the annual income of the owner or owners computed in accordance with Section 459-c is greater than \$11,000, the percentage assessed valuation exempt from taxation shall be as follows:

Annual Income Equal to or Less Than	Percentage Assessed Valuation Exempt from Taxation
\$11,000	50%
\$11,999	45%
\$12,999	40%
\$13,999	35%
\$14,899	30%
\$15,799	25%
\$16,699	20%
\$17,599	15%
\$18,499	10%
\$19,399	5%

Furthermore, BE IT RESOLVED, that the Board of Education will authorize the exemption to be applicable to all real property owned by one or more persons with disabilities in accordance with the provisions of Section 459-c of Real Property Tax Law, even if a child who attends the Horseheads Central School District resides on the property. Upon application, property owners must provide satisfactory proof that the child residing on the property was not brought into the residence primarily for the purpose of attending a particular school within the district. This shall become effective for the school year commencing July 1, 2013 and school years thereafter until modified by the Board of Education.

TO: BOARD OF EDUCATION
FROM: Hilarie A. Dyer
DATE: November 14, 2012
SUBJECT: 2012-13 Tax Collection Final Report

I have completed the District's collection of property taxes for the fiscal year ending June 30, 2013. Attached is a breakdown by town itemizing all adjustments to the levy.

TOTAL TAX COLLECTED TO DATE: \$26,891,804.81
(95.73% of the amount of taxes to be collected by the tax collector - excludes STAR)

TOTAL UNCOLLECTED:			
(To be remitted from the Chemung	1,199,954.65	Taxes	
and Schuyler Counties by April 1, 2013)	+ 35,998.52	3% Penalty	
	<u>\$1,235,953.17</u>	Total	

COLLECTION SUMMARY:

Tax Levy		\$33,548,942.00
Omitted Taxes Receivable	+	12,623.61
Total Taxes Receivable (including STAR)		\$33,561,565.61
Original STAR Reimbursement	-	5,440,716.10
Total Tax Amount		\$28,120,849.51
Tax Levy Adjustments	-	29,089.52 *
Total Taxes to be Collected		\$28,091,759.99
Taxes Uncollected	-	1,199,954.65
TOTAL TAXES COLLECTED		\$26,891,805.34**

*Of this total adjustment, \$5,335.59 is attributed to changes in STAR exemptions; which are reimbursable by NYS

**\$0.53 difference can be attributed to over/short tolerance (-\$0.19) and rounding.

Anticipated STAR Collections:

December Payment (1%)	\$54,407.16
January Payment (99%)	\$5,386,308.94
March Payment (Any Adjustments)	\$5,335.59
Total Payments:	\$5,446,051.69

Hilarie A. Dyer being duly sworn says that she is the Collector of Taxes in *Horseheads Central School District 287*, Towns of Baldwin, Big Flats, Catlin, Erin, Horseheads and Veteran in Chemung County and Town of Cayuta in Schuyler County and that the foregoing is a true statement of the unpaid taxes upon the lands in said district at the date hereof and that after using diligent effort she has been unable to collect the same.

Sworn to before me this _____

day of _____

Notary Public

Collector

Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

We have certified that we have compared the foregoing list with the original warrant issued by us and find it correct.

Trustees

County Treasurer's check for unpaid taxes should be mailed to:

Jane Bradley
School Business Executive
Horseheads Central School District
One Raider Lane
Horseheads, NY 14845

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTION STATISTICS FOR 2013

Assessment & Warrant							
Original Assessment		2,163,099,070					
Adjusted Assessment		2,162,840,338					
Assessment Change		-258,732		-0.01%			
Original Tax Warrant		28,124,687.50					
Adjusted Tax Warrant		28,091,759.46					
Total Adjustment		-32,928.04		-0.12%			
Parcel Statistics							
Total Tax Due		28,091,759.46					
Total Paid		26,891,804.81		95.73%			
Unpaid		1,199,954.65		4.27%			
Parcel Counts							
Total Parcels		12,265					
Wholly Exempt		670		5.46%			
Fully Paid		10,671		87.00%			
Partial Paid		0					
Unpaid		924		7.53%			
Unpaid State Owned		0					
Over Paid		0					
Overpayment		0					
Receipt Information							
Total Receipts		26,917,938.75					
Total Checks		26,917,797.75		100.00%			
Total Cash		141.00					
County Collections							
Tax Collected		0.00					
Fees Collected		0.00					
Payments Collected							
Tax Payment		26,891,804.81					
Late Fee		26,134.13					
Installment Fee		0.00					
ISF Fee Paid		0.00					
Reminder Fee Paid		0.00					
Over/Short Total		-0.19					
Collector Information							
<i>Collected by</i>	<i>Tax Due</i>	<i>Late Fee</i>	<i>Inst. Fee</i>	<i>ISF/Reminder</i>	<i>Over/Short</i>	<i>Total Amount</i>	
Bank	20,286,526.83	24,621.03	0.00	0.00	0.19	20,311,148.05	
Tax Collector	6,605,277.98	1,513.10	0.00	0.00	-0.38	6,606,790.70	

11/08/12

HORSEHEADS CENTRAL SCHOOL DISTRICT
COLLECTOR'S SUMMARY REPORT

Year = 2013
School Tax

Non State-Owned Lands Only
Zero, Partial Paid Only

All SWIS Codes

SWIS	Municipality	Taxable Value	Amount of Tax Levy	Total Taxes Collected	Inst Fees Received	Late Fees Received	Taxes Returned to County	Late Fee Added	County Fee Added	Tax, Fee, and County Fee
072200	BALDWIN	1,420	1,534.28	0.00	0.00	0.00	1,534.28	46.03	0.00	1,580.31
072400	BIG FLATS	16,940,577	309,730.04	0.00	0.00	0.00	309,730.04	9,291.89	0.00	319,021.93
072600	CATLIN	5,970,510	126,685.92	0.00	0.00	0.00	126,685.92	3,800.52	0.00	130,486.44
073200	ERIN	4,944,808	100,347.82	0.00	0.00	0.00	100,347.82	3,010.45	0.00	103,358.27
073401	HORSEHEADS VILLAGE	10,516,515	197,677.13	0.00	0.00	0.00	197,677.13	5,930.30	0.00	203,607.43
073489	HORSEHEADS	16,149,836	295,363.84	0.00	0.00	0.00	295,363.84	8,860.87	0.00	304,224.71
074001	MILLPORT	947,500	17,758.32	0.00	0.00	0.00	17,758.32	532.76	0.00	18,291.08
074089	VETERAN	7,536,917	141,135.35	0.00	0.00	0.00	141,135.35	4,234.05	0.00	145,369.40
442200	CAYUTA	530,620	9,721.95	0.00	0.00	0.00	9,721.95	291.65	0.00	10,013.60
Report Totals		63,538,703	1,199,954.65	0.00	0.00	0.00	1,199,954.65	35,998.52	0.00	1,235,953.17

HORSEHEADS CENTRAL SCHOOL DISTRICT
TAX SUMMARY REPORT

All SWIS Codes
All Payment Conditions

SWIS Description	Exempt	Due	Paid	Assessment	Tax Value before STAR	Taxable Value	Tax Amount	Tax Paid	Fees Paid	Balance Due	STAR Reimburse
072200 BALDWIN		1	1	3,220	3,220	2,660	2,907.14	1,372.86		1,534.28	572.00
072400 BIG FLATS	169	179	2,714	765,268,410	654,686,014	575,964,211	10,537,310.97	10,227,580.93	8,895.36	309,730.04	1,421,321.12
072600 CATLIN	24	82	640	111,030,871	87,735,940	72,994,990	1,454,416.49	1,327,730.57	1,830.08	126,685.92	268,236.00
073200 ERIN	58	98	626	67,038,798	58,867,839	42,826,185	872,438.17	772,090.35	2,448.54	100,347.82	295,966.85
073401 HORSEHEADS VILLAGE	159	155	2,215	436,997,633	347,762,766	279,610,966	5,130,469.12	4,932,791.99	4,532.78	197,677.13	1,228,261.33
073489 HORSEHEADS	136	223	3,161	611,383,177	525,570,223	437,952,648	8,014,187.48	7,718,823.64	5,472.27	295,363.84	1,582,848.59
074001 MILLPORT	41	30	104	7,122,345	6,601,845	3,953,245	74,306.81	56,548.49	110.75	17,758.32	48,703.82
074089 VETERAN	79	145	1,156	159,415,604	135,365,338	103,343,928	1,940,493.05	1,799,357.70	2,699.70	141,135.35	581,735.87
COUNTY TOTALS	666	913	10,617	2,158,260,058	1,816,593,185	1,516,648,833	28,026,529.23	26,836,296.53	25,989.48	1,190,232.70	5,427,645.58
442200 CAYUTA	4	11	54	4,580,280	4,580,280	3,565,100	65,230.23	55,508.28	144.65	9,721.95	18,406.11
COUNTY TOTALS	4	11	54	4,580,280	4,580,280	3,565,100	65,230.23	55,508.28	144.65	9,721.95	18,406.11
REPORT TOTALS	670	924	10,671	2,162,840,338	1,821,173,465	1,520,213,933	28,091,759.46	26,891,804.81	26,134.13	1,199,954.65	5,446,051.69
TOTAL TAX LEVY (Tax Amount + STAR Reimburse)											33,537,811.15

Enc. 2.2
Nov. 14, 2012

BE IT RESOLVED, that the Board of Education of the Horseheads Central School District expressly ratifies and re-adopts Enclosure #11.26 from the October 25, 2012 Board of Education Meeting.

no. 17, 2012
Encl. 11, 26
Oct 25, 2012

BE IT RESOLVED, that effective for the school year commencing July 1, 2013 and school years thereafter until modified by the Board of Education, real property owned by one or more persons with disabilities or real property owned by husband, wife, or both, or by siblings, at least one of whom has a disability, shall be exempt from taxation for school purposes in this district in accordance with the provisions of Section 459-c of Real Property Tax Law to the extent of fifty percent of the assessed valuation of said property if the income of the owner or owners of the property is equal to or less than \$11,000. If the annual income of the owner or owners computed in accordance with Section 459-c is greater than \$11,000, the percentage assessed valuation exempt from taxation shall be as follows:

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