

BE IT RESOLVED, that effective for the school year commencing July 1, 2014 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 \$11,500. If the annual income of the owner or owners computed in accordance with Section 459-c is greater than \$11,500, the percentage assessed valuation exempt from taxation shall be as follows:

Annual Income Equal to or Less Than	Percentage Assessed Valuation Exempt from Taxation
\$11,500	50%
\$12,500	45%
\$13,500	40%
\$14,500	35%
\$15,400	30%
\$16,300	25%
\$17,200	20%
\$18,100	15%
\$19,000	10%
\$19,900	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, 2014 and school years thereafter until modified by the Board of Education.