

ALTERNATIVE EXEMPTION FOR WARTIME VETERANS SURVEY

Late last month, F&L Services at Erie 1 BOCES asked business officials to complete a survey regarding their districts' responses to legislation extending the alternative exemption for wartime veterans to school taxes. The results of the survey, which was completed by twelve (12) individuals, are as follows:

- Four districts were not planning on offering the exemption for the 2014-2015 school year, while eight districts were, as of February 7th, unsure as to the approach they would take. No respondents had decided to offer the exemption for the 2014-2015 school year.
- Eleven districts were still evaluating the exemption.
- Three school districts were planning to offer the exemption for the 2015-2016 school year, while nine were unsure.
- Of the three districts planning to offer the exemption in 2015-2016, one envisioned offering it at a reduced level.
- The percent of districts' total tax levies that would be shifted to other taxpayers through the exemption ranged from 0.84% to 3.9%.
- The percent increase in property tax rates among responding districts, if the exemption were granted at the basic levels, ranged from less than 1% to 3.9%.
- The percent increase in property tax rates, if the exemption were granted at reduced levels, ranged from less than 0.84% to 1.31%.
- At the time of the survey, four of the twelve business officials had consulted legal counsel regarding the process required to implement the exemption.
- Two districts were considering presenting the issue to district voters via referendum.
- Business officials who responded to the survey also expressed concerns regarding the exemption's impact on other taxpayers and the interplay between the veteran's exemption and STAR.

A copy of the survey questions is attached for reference.

Erie 1 BOCES F&L Services will continue to monitor news and trends involving the alternative exemption for wartime veterans, and will inform subscribers as to any developments.

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This survey is designed to be completed by business officials of school districts that subscribe to F&L Services at Erie 1 BOCES. Please complete this survey by Friday, February 7, 2014. The results will be tabulated and shared with business officials at the next joint meeting on Wednesday, February 26, 2014. Thank you for participating in this survey!

- School district name
 - Business official name
1. Does your school district plan to offer the alternative exemption for wartime veterans for the 2014-15 fiscal year tax levy?
 - a. If “yes,” is your district planning to offer the NYS basic maximum exemption or reduced level amount?
 - b. If “no,” is your school district currently evaluating the option?
 2. Does your school district plan to offer the alternative exemption for wartime veterans for the 2015-16 fiscal year tax levy?
 - a. If “yes,” is your district planning to offer the NYS basic maximum exemption or reduced level amount?
 3. What percent of your school district’s total tax levy would shift to other taxpayers if your district grants the alternative exemption for wartime veterans?
 4. What is the percent increase in property tax rate if your district grants the alternative exemption for wartime veterans at the NYS law basic maximum level?
 5. What is the percent increase in property tax rate if your district grants the alternative exemption for wartime veterans at a lower level?
 6. Have you consulted with school district legal counsel regarding the required process to implement the alternative exemption for wartime veterans?
 - a. If “yes,” does your district plan to present the matter to voters via a referendum?
 7. Do you have other thoughts or concerns about the option to offer the alternative exemption for wartime veterans?