CALL TO ORDER / PLEDGE RECITED
Board President, Michael Hale, called the Public Hearing on the Alternative Veterans Tax Exemption to order at 6:08 p.m. and led the Pledge of Allegiance.

ROLL CALL
Roll call was taken of those members in attendance - Six members in attendance at roll call; Nicole Nadeau arrived at 6:08 p.m.

BOARD PRESIDENT OPEN THE FLOOR TO THE PUBLIC:
Alternative Veterans Tax Exemption: This Hearing has been called for the sole purpose of providing a public venue for discussion of adoption of the initial or base exemption of New York Real Property Tax Law ("RPTL") §458-a(2)(a)-(c), known as the Alternative Veterans Tax Exemption or (VTE).

S. Stelmaschuck: Speaking on behalf of the residents of Parish, Mr. Stelmaschuck expressed his greatest admiration for veterans but stated it is the Town of Parish who will be most affected if all three options are approved. 75% of Parish is in the APWCSD. ORPS provided information that Parish has157 parcels that would result in over three million dollars in decreased assessment if these exemptions are granted - the lost revenue would have to be made up. This would affect everyone, property owners, business owners, renters. The veterans served in the U.S. Armed Forces and deserve benefits/services but these should be coming from the federal government - not the local level.

J. Rucynski: Mr. Rucynski stated that Mr. Stelmaschuck's numbers were not correct and referenced his article in the Post Standard. A U.S.A. vet that entered the service at 17, Mr. Rucynski remarked that the federal government does take care of me but this is not just a federal issue. This has nothing to do with the tax base for the Town of Parish. This is a "feel good law" that has laid the burden on the school board. If you feel that the vets of this community and this country have preserved the peace that you know, the heroes, WWII vets that your sacrifice, and their families suffering. The proposal is very thoughtful and it does come down to the local level - you see these people, their sacrifice, and their families suffering.

M. Henry: Had not heard how much this is going to cost, so spoke with ORPS and learned there are 428 vets in APWCS that would be eligible unless this group decides to make it less. $26 average household increase to the local government. Thanked the BOE for conducting the hearing. $26 is not much - we give seniors exemptions and people who lost their property due to natural disaster - but if you need to raise taxes, then you have to do it.

P. Leddy: Apparently someone local realized that there is a need to help veterans and he applauded Mr. Rucynski's remarks. Serving in the U.S.M.C. from 1958-66 Mr. Leddy stated he contracted three cancers related to contaminated water at Camp Lejeune and wants people to understand, federal/legislative governments notwithstanding, it is local government people that have contact with those vets; it is their vets that are suffering. The proposal is very thoughtful and it does come down to the local level - you see these people, their sacrifice, and their families suffering.

L. Grist: Has the school board done a financial analysis of how many households are eligible, what level (1, 2, 3) and the tax impact on residents?

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people made a point though, younger people distrust how we view their service; real patriotism not on the back of a bumper sticker. Need to thank our veterans in a substantive way. Not totally federal responsibility to honor vets; local responsibility as well.

- M. Mueller: Favor exemption $26, $50, split up - ok with me. If taxes get raised, taxes on vets get raised too. What does it cost to support veterans - this is not a lot of money.

- B. Headman: U.S.M.C. - remember that in the APWCSD, “Rebel” is what we are named after. Remember the dead ones, those that passed away fighting, as we stand here and fight for what we think is right.

- D. Jordan: Other districts doing this? How many? How many people have not paid their school taxes yet?

- J. Hale: If I have a veteran living in the household can I file for an exemption? If so, then numbers are very wrong.

- M. Phillips: Married to a vet for 45 years, sorry you (BOE) have to make this decision - the state should. They (vets) deserve this - if you have never served, you do not know what it is like. Three levels - doesn't mean the BOE has to adopt @ 1-2-3; could implement over several years? Least we can do is help out with some kind of exemption.

- A. Christmas-Mattison: My concern is the children and how this would impact them. School will get it one way or the other - down the road, a tax increase will be imposed - the community will be less likely to approve a tax increase.

- D. Chapman: This is an emotional issue - the big question is “what is the best thing to do for a win-win?” Isn’t this better approved on a county level? Has the BOE talked with supervisors, legislators? Can this go on year after year? How can you be fair to everybody? Fair for this BOE to grant this exemption but other BOEs across the county don’t?

- J. Chestnut: How do we know that the state won’t offer something better - will the vets get it? Will the exemption last forever?

MOTION TO ADJOURN:

It was: Moved by Richard McDermott, seconded by Nicole Nadeau, to adjourn the Public Hearing.
Vote on the motion: Ayes 7, Nays 0, motion carried.

PUBLIC HEARING ADJOURNED AT 6:45 PM

REGULAR MEETING OF THE BOARD OF EDUCATION

MOTION TO OPEN REGULAR MEETING:

It was: Moved by Ernie Peters, seconded by Richard McDermott, to open the Regular Meeting of the Board of Education.
Vote on the motion: Ayes 7, Nays 0, motion carried.

CONSIDERATION OF RESOLUTION TO ADOPT THE ALTERNATIVE VETERANS TAX EXEMPTION

BE IT RESOLVED, that the Board of Education of the Altmar-Parish-Williamstown Central School District, hereby adopts the provisions of the newly enacted alternative veterans exemption, 458-a (L.1984, c.525) of the Real Property Tax Law, granting a partial exemption from taxation for school district purposes for property located within the School District owned by eligible persons.

It was: Moved by Richard McDermott, seconded by Nicole Nadeau, to adopt the provisions of the Alternative Veterans Exemption pursuant to section 458-a (L.1984, c525) of the Real Property Tax Law as stated.

BOARD DISCUSSION PRIOR TO VOTE ON RESOLUTION TO ADOPT:

- R. McDermott: Values set by law - cap at $12,000, $8,000, $40,000; to qualify for level 3, you have to have level 1 & 2. If adopted, we have the ability to raise or lower basic exemption. Oswego County adopted two levels above basic. Running the numbers earlier, I determined we could set the cost @ 34₵ per thousand using a mean average home assessment of $85,000.00 or approximately $25.00 per household. Not voting on that level tonight. Total assessment reduction reported by the county worked out to $7.8 million; but at base level just $6.4 million. We can go down two levels to put us at a $3.7 million reduction; a “shift” equaling just 17₵ per thousand - this does not include STAR, etc. but just on basic numbers worked out on a $85,000.00 assessed home - about $15.00 per household.

- E. Peters: This topic has been on the table a very long time; under Ms. Murphy, we started a number of committees, including the Finance Committee. Committee member Casey Brouse, our SBA, Victor Holl and Richard McDermott, did a lot of research on this. The tax levy on the school budget will not

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be affected at all - we will collect it. This year should not impact programs, but could have impact
through the process of increasing the budget.

• N. Nadeau: This has the potential to impact programing in what we can do for the kids, how we
educate, what we have to offer - can impact our kids and their future!

• E. Peters: Adopting the resolution could force a lot of “no” votes for our budget - have to look at that.

• N. Nadeau: Can affect how our kids can live here.

• E. Peters: What are other districts doing? Does it matter? Majority not doing anything - although
West Genesee recently adopted the exemption and Fayetteville-Manlius is considering it.

• N. Nadeau: According to CNYsBA, most districts are choosing to sweep it under the rug for another
year - avoiding the issue altogether.

• R. McDermott: Just because other districts are not doing it, doesn’t mean we should not act. This is
APW, who else did a consultant study, who else did the research on impact? We have to think outside
the box.

• E. Peters: Do the veterans currently receive a county property tax adjustment?

• R. McDermott: Yes.

• R. McDermott: Mr. Stelmashuck, ORPS incorrectly reported the total number of vets in Parish; there
are 110 veteran assessments in Parish. 376 properties in the APWCSD will automatically be
grandfathered in roughly shifting $3.7 million. Personally, I support the veterans and we need to do
something for them. How can we be as fair as possible and have a win-win? Reduce exemption
down as minimally as possible.

• E. Peters: The veterans who qualify are determined by the law.

• C. Brouse: Must be property owner; non-remarried surviving spouse qualified.

• L. Kovalchik: Some veterans do not qualify - the number of vets residing in the district do not
necessarily all qualify.

• R. McDermott: Level 1 & 2 are separate - if eligible for Level 3, that property will have 1-2-3 added
together; 194 @ Level 1; 65 @ Level 3. WWII vets included in wartime criteria.

• M. Mattison: This is exactly why I voted “no” to hold this public hearing; we can’t come up with hard
numbers. Now we have to vote on it; the governor gave the option to sit on it and get more
information if we really wanted to do justice to the community and not just based on what we heard
tonight. At the CNYsBA orientation they asked why I wanted to be a board member - “to be a voice
for the children of the district.” I want the kids of APWCSD to have the best education possible!

• N. Nadeau: My brother is active duty, so I understand - but I really think our kids deserve so much
more. We have elderly that even $20.00 is a lot; fighting for what is right - educating our kids is right!
This doesn’t impact the overall budget, but it can.

• E. Peters: I was a proponent of holding this hearing, improving academics for our students, and
improving the communication this BOE provides to this public. We don’t, and won’t, have perfect, rock
solid numbers; ultimately we are here to listen to what the public has to say.

• M. Mattison: This is not a good cross-section of this community.

• E. Peters: I agree, but even if the answer is no tonight - this is not necessarily over.

• R. McDermott: If we vote no, put it off, what are we prepared to do to get the numbers we need?

• N. Nadeau: We had two presentations, one in Finance and one at a Board meeting.

• R. McDermott: Yes, but ORPS ran the numbers two levels above base. What are we going to do to
get the information needed? Is the Finance Committee going to give me a report that gives the
information on the numbers?

• E. Peters: Do we shift the dollar value to non-veterans and does that have an impact on the future of
the kids? The hearing is beneficial and I am glad the BOE voted to hold the hearing, glad people
showed up.

• C. Brouse: Going on record that I was elected as a fiscal watchdog for the district; I cannot justify
shifting the tax burden.

Discussion having been concluded, the Board President called for a roll call vote which resulted in the
following: Casey Brouse/NO; Michael Hale/NO; Leandra Kovalchik/YES; Mark Mattison/NO; Richard
McDermott/YES; Nicole Nadeau/NO; Ernie Peters/NO.

Vote on the motion to adopt the VTE: Ayes 2, Nays 5, motion defeated.

Prior to the motion to adjourn - Mr. McDermott asked Mr. Holl what the district’s fund balance was right now -
Mr. Holl did not have those figures immediately available; Ms. Murphy will provide in update letter to BOE.
MOTION TO ADJOURN:

It was:
Moved by Casey Brouse, seconded by Richard McDermott, that there being no further business, to adjourn.

Vote on the motion: Ayes 7, Nays 0, motion carried.

MEETING ADJOURNED:
The Regular Meeting adjourned at 7:20 p.m. at which time the Board of Education entered into a Budget Workshop.

Respectfully submitted,

Sandra K. Robinson, District Clerk