

“With regards to the very important subjects of the recent Reval and the separate but related school tax issues which have been discussed at length in the last two Town Board Meetings, I want to provide you an update on information and on actions the Board has taken since then:”

- 1) **Reval and Tax Rate** As stated in my April 20<sup>th</sup> letter to you, the Board seriously considered postponing implementation of the 2023 Reval, including obtaining legal advice and counsel. “It is not an option. The Town Board “does not have the authority to value properties and set assessed values, so it would not be able to dictate whether the revaluation numbers are used to set the assessments for the 2023 (tax) roll. The valuation and assessment of properties in the Town is the responsibility and obligation of the Assessor and it is not advisable for the Town Board to interfere with this process.” Therefore, Hague’s 2023 tax rolls have been filed and, in fact, are based on the 2023 Reval assessments.

In my letter, I noted that we did not then know the Ti CSD school tax rates. At the Ti School Board presentation here in Hague last Wednesday, it was announced that the latest determination of Hague’s 2023 school tax rate is \$7.33 per thousand dollars of assessed value. This will be the rate if the Ti CSD budget is approved next week.

- 2) **3- or 5-year averaging** A suggestion was made by Peter Carney to both Hague and to the Ti CSD School Board that the substantial bump in the school taxes resulting from the 2023 Reval could be “averaged” over a three- or five-year period, rather than being implemented in one big jolt. The School Board has no previous knowledge of this concept. However, in last Wednesday’s presentation, Superintendent Cynthia Ford-Johnston committed to research it and to get back to Hague and Mr. Carney with the Board’s findings.

We’ll have to hope there’s some relief here. We will inform you of the results of the Ti CSD investigation.

- 3) **East Shore Taxing** Mr. Carney has proposed property taxing of the more than 400 docks and boathouses in Lake George’s east shore waters since they are therefore in Hague’s jurisdiction. Such revenue would decrease the tax burden on Hague’s residents. Preliminary estimates of the proposal by both our Town Attorney and by Mr. Mark Schachner have been obtained. They both state that it would take “extensive and expensive research” to determine the property tax law legality of such an assessment.

The Town Board judges that such expense is not warranted. Even if it were determined to be legal, which the Board believes is highly unlikely, common sense and ethics should prevail.

- Property taxes, including school taxes, are for the purpose of funding services.
- Hague cannot impose property owners on the East Shore with Hague property taxes because those entities, residing in towns other than Hague, would not receive any associated Hague services in return. Not fire protection, not highway services, not transfer station, not beach and Town Park, not a sewer system, not town government and administration services, etc., etc.
- Of course, we cannot tax only for school services; nor can we expect other towns to support us in paying for our own school services, i.e., our own school taxes.

Therefore, assessing east shore docks and boathouses in Hague waters will no longer be considered by the Town Board or its Assessor.

- 4) **Apportionment and Redistricting** As expected, the 2023 Reval has adversely affected the apportionment of the tax levy for Ti CSD. In last Wednesday's presentation by the School Board, it was stated that Hague's share increased from 50.83% last year to **55.92%** for 2023-2024. The Hague school tax rate of \$7.33 per thousand is based on this sharing percentage.

This is indeed painful, but neither Hague nor the Ti CSD School Board has any control over the apportionment - it is determined by New York State law. It is simply the result of the 1979 decision made by Hague in 1979 to terminate the then-existing Hague CSD and to (a) consolidate with Ticonderoga and (b) on an apportionment basis.

It's time for us to fight this ... again! Several previous efforts have had no effect. By the power vested in the Board by Town Law, the Town Board is appointing a citizen committee to advise them on this particular matter. Jack will further elaborate on the establishment of the Hague School Tax Advisory Committee later in the Agenda for tonight's Meeting. The Board eagerly looks forward to strong and effective participation by our citizens!