



Multi-Year Assessment Averaging

Ticonderoga Central School District Board of
Education

Town of Hague

March 19, 2024

WHY ARE WE HERE?

- The Town of Hague requests the TCSD School Board use Multi-Year Assessment Averaging (MYAA) in the 2024-2025 School Tax levy and apportionment process
- We continue to believe that MYAA is good for both Towns and have responded to last year's School Board constructive feedback

BACKGROUND

- Like Ticonderoga, our town also needs revitalization

✓ We're at a tipping point, we're losing our sense of community

✓ We don't want to lose tax families out of multi-generational homesites

	Hague	Ticonderoga	Putnam
Enrollment 1979	167		
Enrollment 2024	35	659	36
Tuition			\$ 438,377
TCSD Tax Levy	\$ 7,172,726	\$ 5,645,811	\$0
Tax Levy %	56%	44%	
TCSD Tax Levy 2004-2024	\$ 108,194,066	\$102,417,291	
Town Cost/Student 23-24	\$ 204,935	\$ 8,567	\$ 12,177
Number of Parcels	1759	3294	

FACTS

- 1) NYS sets equalizations rates each year so multiple towns in a school district can compare assessments equitably
- 2) Since 2004, Hague has paid >50% of the tax levy every year
- 3) Since 2004, Hague has paid \$108M, Ticonderoga's paid \$102M
- 4) Clearly, Hague has been paying its share!

FACTS

5) Hague taxpayers are paying \$204,935 per Hague student, Ti's are paying \$8,567 per Ti student

6) MYAA protects taxpayers in both towns from unplanned changes in school taxes and mitigates systemic assessment differences

7) TCSD already uses MYAA in its BOCES levy

EXPECTATION OF FAIRNESS AND EQUITY IN SCHOOL TAXES

- There is an underlying expectation of fairness in the apportionment of school taxes
- Hague taxpayers are paying 56% of the TCSD Tax Levy with 4.8% of the enrollment
- Hague is a constituent of the School Board

FURTHER DISCUSSION IS WARRANTED

- Hague is again requesting MYAA implementation
- The TCSD School Board is uniquely able to mitigate these inequities and recognize both their constituents by using MYAA
- A MYAA decision is not expected at this meeting

CONCLUSION

- The Town of Hague wants to continue partnering with Ticonderoga and the School Board to support our School District, our students, our faculty ... and the taxpayers of both towns
- Hague proposes establishment of a Working Committee with members of each Town to
 - work on MYAA and understand assessments
 - develop recommendations to be submitted to the School Board