

Town of Hague

Community Center • 9793 Graphite Mountain Road • P.O. Box 509 • Hague, NY 12836

RESOLUTION # 75 OF 2023

Regarding the Allocation of Real Property Taxes between the Town of Hague and the Town of Ticonderoga for the Ticonderoga Central School District

Resolution introduced by Councilmember Bast and seconded by Councilmember Ramant.

WHEREAS, the Ticonderoga Central School District covers the residents of both the Town of Hague and the Town of Ticonderoga;

WHEREAS, less than 5% of the overall student body in the Ticonderoga Central School District for the 2023-2024 school year will be students residing in the Town of Hague;

WHEREAS, the Town of Hague undertook a revaluation of its real property for all residents of Hague for the 2023-2024 fiscal year;

WHEREAS, as a result of that revaluation, the aggregate taxable assessed value of the real property in the Town of Hague increased from to \$462,788,716 for the 2022-2023 fiscal year to \$978,003,816 for the 2023-2024 fiscal year;

WHEREAS, Section 1314 of the New York State Real Property Tax provides a methodology for determining the relative real property tax burdens imposed on the residents of two or more towns sharing the same school district;

WHEREAS, under the standard method for allocating the relative tax burdens dictated by the first sentence of Section 1314(d)(i) of the New York State Real Property Tax, and as a result of the increased taxable assessed value of the real property in the Town of Hague, the residents of the Town of Hague would bear approximately 55.9159% of the Ticonderoga Central School District's school tax burden for the 2023-2024 fiscal year, an increase from 50.8326% for the 2022-2023 fiscal year; and

WHEREAS, the second and third sentences of Section 1314(d)(i) of the New York State Real Property Tax authorize the governing body of the Ticonderoga Central School District to resolve to employ either a 5-year or a 3-year average when allocating the relative tax burdens between the two towns, which methodology would reduce the real property tax burden allocated to the residents of the Town of Hague to approximately 52.0366% of the overall real property tax burden of the two towns, if the 5-year averaging described therein is utilized, or 52.6936% if the 3-year averaging is utilized, as shown in the spreadsheet provided by Laurie Cossey, School Business Administrator, SKM_750i23051913110.pdf dated 05/19/2023.

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In light of the foregoing, it is **HEREBY**

RESOLVED, the Town of Hague hereby authorizes Edna Frasier, Supervisor of the Town of Hague, and/or Jack Bast, Chair of the School Tax Advisory Committee of the Town of Hague, to request Scott Nephew, District Superintendent of the Ticonderoga Central School District, and Mark Russell, President of the School Board of Education as governing body of the Ticonderoga Central School District, to resolve to employ the 5-year averaging methodology specified in the second and third sentences of Section 1314(d)(i) of the New York State Real Property Tax when determining the allocation of school taxes between the Towns of Hague and Ticonderoga for the 2023-2024 fiscal year, or, if not possible, the 3-year averaging methodology specified in the same sentences when determining the allocation of school taxes between the Towns of Hague and Ticonderoga for the 2023-2024 fiscal year.

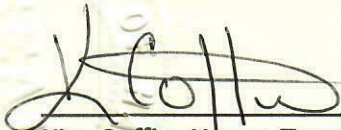
Duly adopted by the following vote:

Ayes: Frasier, Ramant, Cherubini, Bast and Patchett

Nays: None

Carried :5-0

DATED: 08 AUGUST 2023



Kim Coffin, Hague Town Clerk