

## **Brocton Central School**

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December 27, 2017

### **School District Unaffected by Governor Cuomo's Executive Order**

On December 22, 2017, Governor Andrew Cuomo held a conference call with reporters announcing that he would sign [an executive order](#) to assist taxpayers seeking to pay property taxes prior to December 31 in order to deduct them on their 2018 federal income taxes.

We have reviewed the executive order. The order does not expressly authorize school districts to adopt tax warrants and issue tax bills in advance of adopting a 2018-19 school budget.

During the conference call with reporters, the Governor and his budget director explained that the action was directed primarily at local governments which operate on a calendar year (January 1 – December 31) fiscal year. They acknowledged that facilitating pre-payment of property taxes may not be possible for most school districts.

The executive order does not suspend any provision of Article 13 of the Real Property Tax Law which governs the levy of property taxes for most school districts. Accordingly, we do not see the order as providing authority for school districts to adopt estimated or partial tax warrants for 2018-19 school taxes, nor to issue tax bills corresponding to those warrants. **Therefore, our interpretation is that school districts are unaffected by the Governor's action on Friday.**

Our school district is **not** able to accommodate pre-payment of school taxes for federal tax purposes. Final payments of 2017-18 school taxes were due by October 16, 2017. We are not able to provide estimated tax bills for 2018-19. Our district will not adopt a budget and tax levy for 2018-19 until the May school budget vote occurs.

Sincerely,



Jason C. Deleamp  
Superintendent