

Attica Central School District

Board of Education Offices

3338 East Main Street • Attica, New York 14011
Phone: (585) 591-0400 • FAX: (585) 591-2681

Bryce L. Thompson
Superintendent of Schools

December 28, 2017

Dear Attica Central School District Taxpayers;

As many of you are aware, on Friday, December 22, 2017, Governor Cuomo executed an Executive Order providing for taxing jurisdictions to collect 2018 real property tax payments by the end of 2017. The Executive Order was issued in response to the Federal Tax Cuts and Jobs Act, which caps state and local tax deductions at \$10,000.

There are numerous legal and logistical obstacles to a school district issuing its tax warrant this week for the 2018-2019 school tax year. Under the current Executive Order, school districts do not have the legal authority to accept pre-payments for the 2018-2019 school year. The Executive Order specifically references statutes pertaining to counties (and by extension towns as the county typically collects on behalf of a town), but not school districts. Additionally, unlike towns and counties who typically issue their tax warrants in December and collect in January, the majority of school districts issue their tax warrants in August and collect in September. School districts have already set their tax warrant and issued their tax bills for the 2017-2018 school year. The final deadline for penalty-free payment of school taxes for the Attica Central School District was September 30, 2017. School district budgets will not be adopted for the 2018-2019 school year until May 15, 2018. Under the current law, a school district cannot issue the next school tax warrant until next summer after budgets are approved by voters in May and the 2018 assessment rolls are finalized.

As it is currently structured, the Governor's Executive Order does not authorize school districts to collect the 2018-19 real property taxes. Therefore, the Attica Central School District is not accepting prepayments of taxes for the 2018-2019 school year.

If the Governor issues another Executive Order which attempts to correct the legal deficiencies related to school tax bills, we will analyze the new Order and provide additional guidance to the taxpayers of the District.

Sincerely,



Bryce Thompson
Superintendent of Schools

*Serving the Communities of: Alexander, Attica, Bennington, Darien, Java,
Middlebury, Orangeville, Sheldon, Wales, and Wethersfield.*



Our Pride, Our Future