

BRENTWOOD UNION FREE SCHOOL DISTRICT  
Brentwood, NY



Board of Education  
Special Meeting  
Friday  
February 27, 2026  
10:00 a.m.

1. **Call to Order:**

Ms. Eileen Felix, Board of Education President, will preside.

2. **Pledge to the Flag**

3. **Special Meeting**

**B.2. Items for Action or Discussion**

**B.2.a. Order of Business**

A motion would be in order to adopt the resolution as follows:

BE IT RESOLVED, that the Board of Education hereby suspends the order of Business for this meeting and this meeting only according by Policy 2350.

Motion made by \_\_\_\_\_  
Second by \_\_\_\_\_  
Vote: Yes \_\_\_\_\_ No \_\_\_\_\_  
Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**D.1. Separate Items for Action**

**D.1.a. Senior Tax Exemption-Income Threshold for Low Income Seniors**

A motion would be in order to adopt the resolution as follows:

WHEREAS, pursuant to Section 467-d of the New York State Real Property Tax Law, the Brentwood Union Free School District adopted a Resolution previously granted a partial exemption from real property taxation for real property owned by certain persons with limited income, who are 65 years of age and over; and

**D.1.a. Senior Tax Exemption-Income Threshold for  
Low Income Seniors - continued**

WHEREAS, Real Property Tax Law Section 467, as amended, authorizes local governments to increase the maximum income eligibility levels for persons sixty-five years of age and over, as follows:

EXEMPTION INCOME LIMITS

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
Up to and including \$37,400	50%
More than \$37,400 but less than \$38,400	45%
At least \$38,400 but less than \$39,400	40%
At least \$39,400 but less than \$40,400	35%
At least \$40,400 but less than \$41,400	30%
At least \$41,400 but less than \$42,400	25%
At least \$42,400 but less than \$43,400	20%
At least \$43,400 but less than \$44,400	15%
At least \$44,400 but less than \$45,400	10%
At least \$45,400 but less than \$46,400	5%

WHEREAS, the Brentwood Union Free School District wishes to increase said exemption under Real Property Tax Law Section 467, as amended, and

WHEREAS, the Brentwood Union Free School District duly held a public hearing on December 18, 2025;

NOW, THEREFORE BE IT RESOLVED, that the aforementioned resolution, is hereby amended to increase the income limitation under Section 467 of the New York State Real Property Tax Law, which schedule is set forth above, effective for the 2026-2027 tax year; and,  
be it further,

RESOLVED, that the term "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income; and be it further RESOLVED, that the term "income" shall not include a deduct for unreimbursed medical expenses.

BE IT FURTHER RESOLVED, this resolution shall take effect immediately.

Motion made by \_\_\_\_\_  
 Second by \_\_\_\_\_  
 Vote: Yes \_\_\_\_\_ No \_\_\_\_\_  
 Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**D.1.b. Persons with Disabilities-Income Threshold for  
Low Income Persons with Disabilities**

A motion would be in order to adopt the resolution as follows:

WHEREAS, pursuant to Section 459-c of the New York State Real Property Tax Law, the Brentwood Union Free School District adopted a Resolution previously granted a partial exemption from real property taxation for qualifying persons with disabilities; and

WHEREAS, Real Property Tax Law Section 459-c, as amended, authorizes local governments to increase the maximum income eligibility levels for persons with disabilities partial exemptions, as follows:

EXEMPTION INCOME LIMITS

Annual Income	Percentage of Assessed Valuation Exempt from Taxation
Up to and including \$37,400	50%
More than \$37,400 but less than \$38,400	45%
At least \$38,400 but less than \$39,400	40%
At least \$39,400 but less than \$40,400	35%
At least \$40,400 but less than \$41,400	30%
At least \$41,400 but less than \$42,400	25%
At least \$42,400 but less than \$43,400	20%
At least \$43,400 but less than \$44,400	15%
At least \$44,400 but less than \$45,400	10%
At least \$45,400 but less than \$46,400	5%

WHEREAS, the Brentwood Union Free School District wishes to increase said exemption under Real Property Tax Law Section 459-c, as amended, and

WHEREAS, the Brentwood Union Free School District duly held a public hearing on December 18, 2025;

NOW, THEREFORE BE IT RESOLVED, that the aforementioned resolution, is hereby amended to increase the income limitation under Section 459-c of the New York State Real Property Tax Law, which schedule is set forth above, effective for the 2026-2027 tax year; and, be it further ,

**D.1.b. Persons with Disabilities-Income Threshold for  
Low Income Persons with Disabilities - continued**

RESOLVED, that the term "income" shall include distributions received from an individual retirement account or individual retirement annuity that were included in the applicant's federal adjusted gross income; and be it further RESOLVED, that the term "income" shall not include a deduct for unreimbursed medical expenses.

BE IT FURTHER RESOLVED, this resolution shall take effect immediately.

Motion made by \_\_\_\_\_  
Second by \_\_\_\_\_  
Vote: Yes \_\_\_\_\_ No \_\_\_\_\_  
Abstain \_\_\_\_\_ Absent \_\_\_\_\_

**Motion to Adjourn**