

Dear Smithtown Community,

The Smithtown Board of Education is committed to being responsible stewards of public resources while ensuring that our students receive an excellent education and our community remains strong. As part of that commitment, we want families to understand how school taxes and tax exemptions work. Many residents have asked who qualifies for exemptions and how they affect everyone's taxes. Because exemptions affect how school taxes are shared, we are providing this information to ensure everyone understands the process and what it means for homeowners.

### **How Property Taxes Work in Smithtown**

Even though your property taxes appear on a single bill, they consist of several parts: school taxes, town taxes, county taxes, and special districts like libraries, lighting, fire, and water. School taxes are usually the largest because they fund staff, programs, transportation, special education, and buildings. Town and county taxes support services such as roads, sanitation, parks, and public safety. These charges are combined into a single bill, but each is determined by a different governing body. The Board of Education sets exemptions for the school portion, and the Town Board sets exemptions for the town portion.

### **What Are Tax Exemptions?**

A tax exemption reduces the amount a qualifying homeowner must pay. Exemptions acknowledge service, hardship, or special circumstances. They aim to support veterans, seniors, first responders, and residents with disabilities or limited incomes.

### **How Exemptions Affect the Rest of the Community**

When an exemption is granted, the total amount of money the school district needs remains unchanged. Our operating costs stay the same. This means that when one group pays less in school taxes, the rest of the community covers the difference. Exemptions do not lower the total levy; they distribute it differently.

We value and honor the individuals and families who qualify for these exemptions. Many have served our country, protected our community, or faced real financial or physical challenges. At the same time, each exemption shifts part of the tax responsibility to other homeowners, so the Board must carefully balance compassion and fairness.

### **Exemptions Recently Approved by the Board**

In recent years, the Smithtown Board of Education has approved exemptions to honor service and support residents in need, including:

- Veterans and Gold Star Parent Exemption (2017)
- Persons with Disabilities and Limited Income with a Child in Public School Exemption (2019)
- Cold War Veterans Exemption (2023)
- Volunteer Firefighter and Ambulance Worker Exemption (2025)
- Revised Senior Citizen Exemption (2025)

- Revised Persons with Disabilities Exemption (2025)
- Surviving Spouse of a Police Officer Killed in the Line of Duty Exemption (2026)

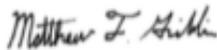
The Board also planned to vote on an exemption for veterans with 100% service-related disabilities at our February 24, 2026, public hearing. However, days before the meeting, Governor Hochul signed a statewide law making this exemption mandatory for all school districts, so a Board vote was no longer required.

**Our Ongoing Commitment**

We take our responsibility seriously. We review each exemption with care and a full understanding of its impact. Our goal is to honor and support deserving residents while also protecting the financial stability of all taxpayers. We remain committed to transparency, fairness, and the well-being of the entire Smithtown community.

Thank you for your partnership and your continued dedication to our schools and our town.

Sincerely,



Matthew Gribbin  
BOE President



Kevin Craine  
BOE Vice President



Emily Cianci  
BOE Trustee



Dana Fritch  
BOE Trustee



Brandon Solomon  
BOE Trustee



Bernadette Ackerman  
BOE Trustee



Theresa Donohue  
BOE Trustee