

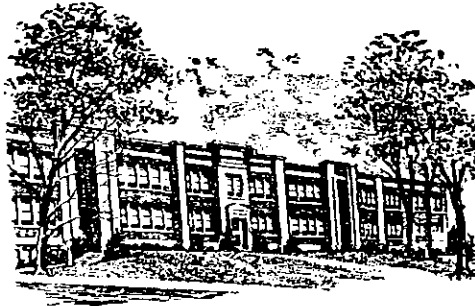
Schoharie Central School District

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January 19, 2012

The Honorable Andrew M. Cuomo
Governor of the State of New York
Executive Chamber, State Capitol
Albany, NY 12224

Dear Governor Cuomo:

In working with the Office of Real Property for Schoharie County, we have been analyzing the recently enacted Hurricane Irene and Tropical Storm Lee Assessment Relief Act. This meritorious landmark legislation would provide property assessment reduction for our taxpayers who were severely impacted by the devastation from those events this past summer. Please know that we certainly sympathize with our local citizens, businesses, and members of our school community as they struggle to put their lives in order in the wake of this catastrophe.

The assessment reduction enabled by the legislation would be retroactive to the 2011 school tax warrant, which was concluded on November 15, 2011. What complicates our full support of this legislation is it does not provide a component for financial assistance from the State of New York, should our Board of Education choose to participate in the assessment reduction option.

The impact of electing the assessment reduction option by Schoharie Central School District has been calculated to be a minimum of \$542,000 of previously collected tax payments. This estimate is based upon 450 properties that have been evaluated and appear to have sustained at least a 50% loss in value. \$542,000 represents 6.2% of our 2011 property tax levy.

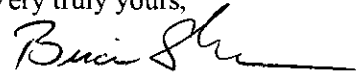
This potential loss of a minimum of \$542,000, and perhaps as much as \$813,000, and even more, would be a severe hardship on our school district's current operating budget. The loss of this amount will impact the district next year as well as the non-impacted residents who will likely need to absorb the loss through their increased taxes. All of us in the region have extended assistance to our neighbors, friends, relatives, and businesses as we continue the recovery process. However, the legislation as it exists now pits neighbor against neighbor, and resident against the municipalities that are here to serve them.

The municipality serving the Village of Schoharie is in dire straits and is considering dissolving the village entity. Their office and police department facility was destroyed by the flooding, and we currently house them in our school building and will do so into the foreseeable future.

I am writing to respectfully request your consideration in providing financial assistance from the state. We are supportive of the efforts of our Assemblyman, Peter Lopez, who has introduced legislation seeking such assistance and who has had a number of conversations with your staff regarding other possible scenarios and options for consideration. Please know that if New York State were to partner with school districts and other municipalities, it would certainly make such a decision more palatable from a fiscal standpoint. If our district personnel or I can be of any assistance to you and your staff, please let us know. We are also available to meet with your staff to assist with collecting any additional data you may need as you consider the requests made by Assemblyman Lopez on behalf of our region.

Thank you very much for your consideration.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Brian D. Sherman", with a long horizontal flourish extending to the right.

Brian D. Sherman
Superintendent of Schools