

## Senior Citizen or Disabled Property Owner Tax Relief

When a property owner turns 65 years of age or older, or when he or she is disabled, he or she may file an application immediately for disabled or senior citizen property tax relief. This benefit reduces a qualified property owner's property tax by 50 percent. If the property owner lives in a cooperative housing association, the cooperative will supply and collect the applications. The following guidelines apply:

1. The disabled or senior citizen must own 50 percent or more of the property or cooperative unit;
2. The Tax Year 2020 total federal adjusted gross income of everyone living in the property or cooperative unit, excluding tenants, must be less than \$139,900 for 2022; and
3. The same requirements for application, occupancy, ownership, principal residence (domicile), number of dwelling units, cooperative housing associations and revocable trusts apply as in the homestead deduction.