

Senior citizens exemption

Local governments and school districts in New York State can opt to grant a reduction on the amount of property taxes paid by qualifying senior citizens. This is accomplished by reducing the taxable assessment the senior's home by as much as 50%.

To qualify, seniors generally must be 65 years of age or older and meet certain income limitations and other requirements. For the 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000.

Localities have the further option of giving exemptions of less than 50% to seniors whose incomes are more than \$29,000. Under this option, called the "sliding-scale option," such owner can have a yearly income as high as \$37,399.99 and get a 5% exemption in places that are using the maximum limit.

Please check with your local assessor, city/town clerk, or school district to determine which local options, if any, are in effect.

Application form

In the first year, use [Form RP-467](#) Application for senior citizens' exemption from real property taxation

In subsequent years, use [Renewal Form RP-467-Rnw](#)

[Instructions](#) are also available.

File the form with your municipal assessor

Application deadline

In most communities, the deadline for submitting exemption applications is March 1. However, the dates vary in some cities and counties. Please confirm the date with your assessor. You

[Read more...](#)

When the property is owned by one or more persons, and one or more of the owners qualify for this exemption while others qualify for the [Exemption for Persons with Disabilities](#), the owners have the option of choosing the more beneficial exemption.

Eligibility requirements

- [ownership](#)
- [income](#)
- age
- residency (including school-age children - see below)

Age requirements - Each of the owners of the property must be 65 years of age or over, unless the owners are:

- husband and wife, or
- siblings (having at least one common parent)

and one of the owners is at least 65. Age generally is determined as of the appropriate taxable status date (March 1 in most communities, but confirm the date with your assessor).

Some municipalities allow the exemption where an otherwise eligible owner becomes 65 years of age after taxable status date but on or before December 31. Check with your assessor to determine if this option is in effect.

The first time you apply for the exemption, you must give satisfactory proof of your age.

Residency requirements - The property must be the "legal residence" of, and must be occupied by, all of the owners of the property unless:

- a non-resident owner, who is the spouse or former spouse of the resident owner, is absent from the residence due to divorce, legal separation, or abandonment, or
- an owner is absent from the property while receiving health-related services as an in-patient of a residential health care facility
 - during this period, no one other than the spouse or co-owner of the absent co-owner occupies the property (a residential health care facility is a nursing home or other facility that provides lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services)

The property must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption will apply only to the portion used exclusively for residential purposes.

School-age children - Senior citizens are generally not eligible for the Senior Citizens' Exemption if they have children living in their home and attending public school. If the child attends a private or parochial school, the senior can still receive the exemption.

School districts can opt to offer the exemption to seniors even if the children in their home are attending public school. However, the school district must require satisfactory proof that the child was not brought into the residence primarily for the purpose of attending a particular school within the district.

Manufactured homes - Manufactured homes on leased land can qualify for the Senior Citizens' Exemption. If home is located in a manufactured home park, you are entitled to a reduction in rent for the amount of the taxes paid.

If you receive the senior citizens exemption, you are still eligible to receive STAR and other property tax exemptions

- If you received a STAR exemption on this property in the 2015-16 school year, you may be eligible for the Enhanced STAR exemption.

Use Form RP-467 to apply for both the senior citizens and Enhanced STAR exemptions.

- If you did **not** receive a STAR exemption on this property in the 2015-16 school year, you may be eligible for the Enhanced STAR credit, which is provided in the form of a check from the NYS Tax Department—register online today to apply for a Basic or Enhanced STAR check!

Notes:

- When you register we will automatically review your application to determine whether you are eligible for the Basic or Enhanced STAR benefit amount.
- Do **not** register separately to receive the Enhanced benefit if you've already registered to receive the Basic benefit.

For more information, please see [Register for the STAR credit](#) or call 518-457-2036.

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