

## COMMON RESIDENTIAL EXEMPTIONS

You must apply for any exemption for which you may be eligible for by **March 1<sup>st</sup>, 2019**. Listed below is a brief description of the most common exemptions. The information supplied is for informational purposes only and is subject to change. Additional documentation or qualifications that are not listed may be required. More information is available at the Assessor's office or <http://www.tax.ny.gov/pit/property/exemption/index.htm>

### **STAR (School Tax Relief)- New York State made changes for New Applicants/home buyers only**

**You will still receive the exemption as long as you own your current home**

#### **Basic STAR Exemption** - Applies to School Taxes

Eligible for the primary residence of the owner(s). No age requirement. The combined annual income of the residing owners and spouses cannot exceed \$500,000 - The NYS Dept. of Taxation will confirm income eligibility.

#### **Enhanced STAR for Seniors Exemption** - Applies to School Taxes

Eligible for the primary residence of owner(s) over 65 as of Dec 31st, 2019 (unless married or a surviving spouse age 62 or older) and had a maximum household income of \$86,300\*(not including IRA distributions) in the 2017 tax year. Annual renewal is required to update income information. The property owner can choose to have New York State automatically review for renewal or have a renewal application mailed. Additional qualifications may apply.

#### **If you are applying for a first time or on a new home:**

#### **Basic STAR and Enhanced STAR Credit** (New applicants, New home buyers)

Same as above, but new applicants MUST apply with New York State Directly. The Assessor has been removed from the process of adding applicants. **Contact New York State by calling (518) 457-2036 or visit [www.tax.ny.gov](http://www.tax.ny.gov)**

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#### **Senior Citizens Aged Exemption-** Applies to School, Town, County and Village Taxes

Eligible for the primary residence of owner(s) over 65 as of March 1, 2019 (or a surviving spouse age 62 or older) and had a maximum household income of \$21,900 in the 2018 tax year.\* Annual renewal is required to update income information. A list of what is considered income is available in the Assessor's office. The annual renewal application is mailed to the owner. Applicants over the income limit for this exemption will automatically be considered for the Enhanced STAR for Seniors Exemption. Additional restrictions may apply.

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#### **Veterans-** Applies to Town, County and Village Taxes

Eligible for the primary residence of owner(s) which is a veteran (or unmarried surviving spouse, who served during periods of War/Conflict, defined by NYS or is an expeditionary medal recipient. Veterans with a service connected disability can qualify for an additional benefit.

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#### **Agricultural Land Exemption-** Applies to School, County, Town and Village Taxes

Requires a minimum of 7 agricultural acres with annual gross agricultural sales of \$10,000/year for 2 years or one year of \$20,000. New applicants must attach proof of income with initial application and soil group worksheet. If less than 7 acres, requires \$50,000 annual gross sales. If you RENT your 7 acres or more agricultural land to a qualified farmer (one whose operation grosses \$10,000/year or \$20,000/2 years) with a 5-year or more lease agreement you may apply for the (Ag Land) exemption. The property owner must file an application, soil group worksheet and a copy of the lease with the assessor by March 1st. 2019.

\* Amount subject to change.