

**TAX EXEMPTIONS FOR SENIOR CITIZENS (WITH LIMITED INCOME)  
AND DISABLED (WITH LIMITED INCOME)**

Real property owned by one or more persons, one of whom is sixty-five (65) years of age or over and limited family income or is disabled with limited income, shall be exempt from school taxation by the District to a maximum extent of fifty (50) percent of the assessed valuation. Those whose income meets the statutory requirements set forth in Section 467 (Senior Citizens) and Section 459-c (Disabled) of the Real Property Tax Law of the State of New York in effect for the tax year of application are eligible.

Plattsburgh City School District has approved increases to the base income eligibility levels to \$26,000 in 2007, \$27,000 in 2008, \$28,000 in 2009 and \$29,000 in 2010. For reference, the sliding scale for the 2007, 2008, 2009 and 2010 tax years is presented below:

Percentage Exemption	<u>2007 Tax Roll</u>	<u>2008 Tax Roll</u>	<u>2009 Tax Roll</u>	<u>2010 Tax Roll</u>
	2005 or 2006 Income	2006 or 2007 Income	2007 or 2008 Income	2008 or 2009 Income
50%	Under 26,000	Under \$27,000	Under \$28,000	Under \$29,000
45%	\$26,000-\$26,999	\$27,000-\$27,999	\$28,000-\$28,999	\$29,000-\$29,999
40%	\$27,000-\$27,999	\$28,000-\$28,999	\$29,000-\$29,999	\$30,000-\$30,999
35%	\$28,000-\$28,999	\$29,000-\$29,999	\$30,000-\$30,999	\$31,000-\$31,999
30%	\$29,000-\$29,899	\$30,000-\$30,899	\$31,000-\$31,899	\$32,000-\$32,899
25%	\$29,900-\$30,799	\$30,900-\$31,799	\$31,900-\$32,799	\$32,900-\$33,799
20%	\$30,800-\$31,699	\$31,800-\$32,699	\$32,800-\$33,699	\$33,800-\$34,699
15%	\$31,700-\$32,599	\$32,700-\$33,599	\$33,700-\$34,599	\$34,700-\$35,599
10%	\$32,600-\$33,499	\$33,600-\$34,499	\$34,600-\$35,499	\$35,600-\$36,499
5%	\$33,500-\$34,399	\$34,500-\$35,399	\$35,500-\$36,399	\$36,500-\$37,399
0%	\$34,400 & Over	\$35,400 & Over	\$36,400 & Over	\$37,400 & Over

Furthermore, in accordance with the Real Property Tax Laws of New York State:

1. These exemptions from taxation shall not be available in the case of real property where a child resides, if such child attends a public school within the District.
2. These exemptions shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed.
3. These exemptions cannot be granted where title is vested in either the husband or the wife, if their combined income exceeds such sum. As provided by law, such income shall include social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year, net rental income, salary or

earnings, and net income from self-employment, but shall not include a return of capital, gifts or inheritances.

4. The title of the property shall have been vested in the owner or one of the owners of the property for at least twelve (12) consecutive months prior to the date of making application for these exemptions, except as may be otherwise permitted by law in the case of death or reacquisition.
5. The property must be used exclusively for residential purposes provided, however, that in the event any portion of such property is not so used exclusively for residential purposes but is used for other purposes, such portion shall be subject to taxation and the remaining portion only shall be entitled to these exemptions provided by this policy.
6. These exemptions can be granted only if the real property is the legal residence of, and is occupied in whole or part, by the owner or by all owners of the property, except as may be otherwise permitted by law in the case of an owner receiving inpatient health related care.
7. The Senior Citizen Exemption can be granted only if the real property is owned by a husband and/or wife, or an ex-husband and/or and ex-wife, and either is absent from the residence, and an exemption was previously granted when both resided in the residence, provided the person remaining in the real property is sixty-two (62) years of age or over. This is not applicable to the Disabled Exemption.
8. Qualified individuals may receive one but not both the Senior Citizen and Disabled Exemptions.
9. Application for these exemptions must be made by the owner or owners of the property, on forms furnished by the City Assessor's Office, and shall be filed in the Assessor's Office on or before March 1<sup>st</sup> (the taxable status date).
10. Any person otherwise qualified under this policy shall not be denied the Senior Citizens Exemption under the section if he/she becomes sixty-five (65) years of age after March 1<sup>st</sup> but on or before December 31<sup>st</sup> of the same year. This is not applicable to the Disabled Exemption.
11. Any conviction for having made any willfully false statement in the application for the Senior Citizens Exemption shall be punishable by a fine of not more than one hundred dollars (\$100) and shall disqualify the application or applicants from further exemption for a period of five (5) years. This is not applicable to the Disabled Exemption.
12. All other requirements of Real Property Law, Sections 467 and 459-C, must be met.

Ref: Real Property Tax Laws §467 and §459-C

Adopted: January 25, 2007