

Exemption Information:

Application deadline is **March 1st** for ALL exemptions.

Available Exemptions:

NOTE: Recent Changes to state law-NEW OWNERS or filing for the first time for BASIC STAR or ENHANCED STAR no longer file with the Assessor's Office but file directly with New York State. Call (518) 457-2036 or go to <http://www.tax.ny.gov>

For more info- <http://www.tax.ny.gov/pit/property/star/default.htm>

STAR (School Tax Relief)

Basic STAR (no renewal required)

NO Age requirements

Income limit-less than \$500,000

If you own the property and it is your primary residence, you probably are entitled to a Basic STAR exemption.

Enhanced STAR (annual renewal required)

Age 65 or older (within calendar year)Income limit-less than \$86,300-Federal Adjusted income less IRA distribution(s)

Low Income Senior (annual renewal required)

Age 65 or older (within the calendar year)

Income Limit \$32,400 Gross (taxable & non-taxable income)

Veteran's (no renewal required)

Alternative Exemption-Active Duty during wartime period

Application: RP-458-a (Fill-in)

Copy of the DD-214, (discharge papers) required with application.

Cold War Exemption-Date of service 9/2/45 to 12/26/91 (exclusive of training)

Application- RP-458-b (Fill-in)

Copy of the DD-214 discharge papers required with application.

Disability w/Limited Income-(annual renewal required)

Documented Disability (award letter) from Social Security, Railroad Retirement Board, State Commission of Blind or Visually Handicapped or US Postal Service.

Income limit \$32,400 Gross-taxable and non-taxable income.

Agricultural (annual renewal required)-See Assessor's Office for exemption requirements.

Business Investment Exemption-See Assessor's Office for exemption requirements.

If you have any questions regarding these or other exemptions, please feel free to contact the Assessor's Office at (716) 649-6111 ext. 2349.