

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one (1) or more persons, each of whom is sixty-five (65) years of age or over, or real property owned by husband and wife or by siblings, one of whom is sixty-five (65) years of age or over, shall be exempt from taxation to the extent of percent of the assessed valuation determined by the Board if the owners meet the criteria established by the Board.

The real property tax exemption of real property owned by husband and wife, when one of them is sixty-five (65) years of age or over, once granted, shall not be rescinded solely because of the death of the older spouse so long as the surviving spouse is at least sixty-two (62) years of age.

The District may permit a property tax exemption to an otherwise eligible senior citizen even if a child who attends a public school resides at that address. The Board must adopt a resolution allowing such an exemption following a public hearing on this specific issue.

In accordance with Real Property Tax Law, any exemption provided by this policy shall be computed after all other partial exemptions allowed by law have been subtracted from the total amount assessed; provided however, that no parcel or real property may receive an exemption for the same tax purpose pursuant to both this policy and real property tax exemptions granted pursuant to the Real Property Tax Law for persons 65 years of age or over.

Public Health Law Section 2801
Real Property Tax Law Section 467

Adoption Date: July 15, 2009