



The Chairman's Corner

by

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PROPERTY TAX EXEMPTIONS

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With a number of Columbia County veterans, seniors, and those with disabilities seemingly unaware of or otherwise not taking advantage of property tax exemptions available to them, it seems like a good time to review those options.

Recently, New York State instituted higher income limits for the senior citizen property tax exemption. Discussions have been held at the County Government committee to begin the processes necessary to adopt higher levels, however, in the effort to seek more uniformity across local municipal and school district taxing jurisdictions, it was decided to revisit the issue early in the new year.

As Columbia County Real Property Tax Service Agency Director Suzette Booy explains, prior to the new state law, "our levels were at the maximum of what was allowed by law for Columbia County and most of the towns and school district."

One factor legislators need to keep in mind when considering exemption levels is the overall body of taxpayers, as when an exemption is issued and/or raised, the tax burden that is lifted from them is then applied to the remaining taxpayers.

Senior citizens eligible for the property tax exemption are defined as those above the age of 65, living in their primary residence, and have a combined income under \$37,400. The exemptions are issued on a sliding income scale. For example, in those jurisdictions that previously adopted the highest levels, currently those with a sole or combined income of \$29,000 qualify for a 50 percent exemption. The sliding scale rises in increments to a maximum of \$37,400, at which point a five percent exemption would apply.

"If a property owner believes they may qualify for an exemption but has additional questions they can speak with their local assessor," Booy said.

School tax bills – depending on the school district -- may include exemptions for seniors, veterans (including separate exemptions for those who are disabled, served in a combat zone, or during the Cold War), Gold Star parents, own agricultural properties, those with disabilities, volunteer firefighters, and STAR.

A key date to remember is March 1. This is the date all exemption applications are due to the assessor. Seniors who have reached the age of 65 on or before that date need to apply with their local assessor by March 1 to be eligible for their allowable exemptions – necessary information would include age verification as well as income documentation.

Further information and application forms are available on the Columbia County Real Property Tax Service Agency website at columbiacountyny.com/realproperty.html