

# Senior Citizens Exemption (RP-467)

Local governments and school districts in New York State can opt to grant a reduction on the amount of property taxes paid by qualifying senior citizens. This is accomplished by reducing the taxable assessment of the senior's home by as much as 50%.

To qualify, seniors generally must be 65 years of age or older and meet certain income limitations and other requirements. For the 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$50,000. Localities have the further option of giving exemptions of less than 50% to seniors whose incomes are more than \$50,000. Under this option, called the "sliding-scale option," such owner can have a yearly income as high as \$58,399.99 and get a 5% exemption in places that are using the maximum limit.

Below are the current sliding scales for the Town of Macedon, Wayne County and the school districts within the Town of Macedon.

Town	Exemption %	Minimum Income	Maximum Income
	50	0.00	28999.00
	45	28,999.01	29,998.99
	40	29,999.00	30,998.99
	35	30,999.00	31,998.99
	30	31,999.00	32,898.99
	25	32,899.00	33,798.99
	20	33,799.00	34,698.99
	15	34,699.00	35,598.99
	10	35,599.00	36,498.99
	5	36,499.00	37,398.99

County	Exemption %	Minimum income	Maximum Income
	50	0.00	16,100.00
	45	13,500.01	17,099.99
	40	14,500.00	18,099.99
	35	15,500.00	19,099.99
	30	16,500.00	19,999.99
	25	17,400.00	20,899.99
	20	18,300.00	21,799.99
	15	19,200.00	22,699.99
	10	20,100.00	23,599.99
	5	21,000.00	24,499.99

Pal-Mac	Exemption %	Minimum Income	Maximum Income
	50	0.00	18,500.00
	45	18,500.01	19,499.99
	40	19,500.00	20,499.99
	35	20,500.00	21,499.99
	30	21,500.00	22,399.99
	25	22,400.00	23,299.99
	20	23,300.00	24,199.99
	15	24,200.00	25,099.99
	10	25,100.00	25,999.99
	5	26,000.00	26,899.99

Gananda	Exemption %	Minimum Income	Maximum Income
	50	0.00	17,500.00
	45	17,500.01	18,499.99
	40	18,500.01	19,499.99
	35	19,500.00	20,499.99
	30	20,500.00	21,399.99
	25	21,400.00	22,299.99
	20	22,300.00	23,199.99
	15	23,200.00	24,099.99
	10	24,100.00	24,999.99
	5	25,000.00	25,899.99

	Exemption	Minimum	Maximum
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	Exemption	Minimum	Maximum
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	%	Income	Income
<b>Penfield</b>	50	0.00	28,999.00
	45	28,999.01	29,998.99
	40	29,999.00	30,889.99
	35	30,999.00	31,998.99
	30	31,999.00	32,898.99
	25	32,899.00	33,798.99
	20	33,799.00	34,698.99
	15	34,699.00	35,598.99
	10	35,599.00	36,498.99
	5	36,499.00	37,398.99

	%	Income	Income
<b>Victor</b>	50	0.00	28,999.00
	45	28,999.01	29,998.99
	40	29,999.00	30,889.99
	35	30,999.00	31,998.99
	30	31,999.00	32,898.99
	25	32,899.00	33,798.99
	20	33,799.00	34,698.99
	15	34,699.00	35,598.99
	10	35,599.00	36,498.99
	5	36,499.00	37,398.99

**Proof of income:** If a Federal or New York State income tax return was filed for any of the owners of the property or their spouses for the preceding year, copies of such return should be submitted with their application. You may also be required to submit statements of payments made by the Social Security Administration, bank statements, IRA statements, rent receipts or other documents to substantiate your statement of income. If you do not file taxes you will need to supply all income information that would be used if you were to fill out a tax return.

**Income includes:**

- all Social Security payments, salary and wages (including bonuses)
- interest (including nontaxable interest on state or local bonds)
- total dividends, net earning from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes - see [ORPTS Opinion of Counsel 5-30](#))
- income from estates or trusts
- gains from sales or exchanges
- the total amount received from governmental or private retirement or pension plans
- annuity payments (excluding amounts representing a return of capital)
- alimony
- unemployment insurance payments
- disability payments
- workers compensation
- Individual Retirement Account (IRA) contributions
- earnings on IRAs
- etc.

**Income does not include:**

- supplemental Security Income
- welfare payments
- gifts
- inheritances
- payments received as participants in the Federal Foster Grandparents Program
- a return of capital
- reparation payments received by Holocaust survivors
- distributions from IRAs.

For more information on IRAs and the senior citizens exemption, see [Opinion of Counsel](#).

## Residency eligibility

The property must be the "legal/primary residence" of, and must be occupied by, all of the owners of the property unless:

- a non-resident owner, who is the spouse or former spouse of the resident owner, is absent from the residence due to divorce, legal separation, or abandonment, or
- an owner is absent from the property while receiving health-related services as an in-patient of a residential health care facility
  - during this period, no one other than the spouse or co-owner of the absent co-owner occupies the property (a residential health care facility is a nursing home or other facility that provides lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services).

The property must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption will apply only to the portion used exclusively for residential purposes.

## Application forms and instructions

To apply or reapply for the senior citizens exemption, file the applicable form with the Assessor's office.

- **for first-time applicants:** [Form RP-467, Application for Partial Tax Exemption for Real Property of Senior Citizens](#), or
- **for renewal applicants:** [Form RP-467-Rnw, Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens](#).

See [RP-467-I, Instructions for Form RP-467 Application for Partial Tax Exemption for Real Property of Senior Citizens](#).

## Application deadline

**March 1<sup>st</sup>** is the deadline to file your forms with the Assessor's office. If the 1<sup>st</sup> lands on a Saturday or Sunday we will accept the form on the following Monday.