

CITY ASSESSOR'S OFFICE

ROOM 206 – CITY HALL – 286-4380

SENIOR CITIZEN EXEMPTION/STAR

Applications will be accepted from OCTOBER 1 Thru MARCH 1.

ELIGIBILITY REQUIREMENTS:

- A. MAXIMUM ALLOWABLE INCOME: \$28,500 based on previous calendar year.
- B. AGE REQUIREMENT: At least 65 years before December 31st. (64 years old for STAR)
- C. OWNERSHIP: Applicants must have title to property at least 1 year prior to filing (except STAR).
- D. OWNERS MUST RESIDE ON PROPERTY for which exemption is being claimed.

THE FOLLOWING ITEMS MUST BE SUBMITTED TO DETERMINE ELIGIBILITY:

- A. Proof of age (drivers license, photo ID)
- B. Proof of ALL income – includes:
 1. Federal income tax return for previous year/1099 forms
 2. Annual social security statement – can be obtained from the Soc. Sec. Administration
 3. Interest and dividend statements
 4. Pension or retirement
 5. Rental Income less expenses
 6. Compensation payments

7. IRA or Annuity interest only. Distributions not included.

OTHER ITEMS:

- A. If property is owned by husband and wife or siblings, only one must be 65 years of age or older.
- B. Income of both husband and wife or siblings is included regardless of age.
- C. Amount of exemption will be determined by total income.
- D. New application MUST be filed every year.

If you qualify for the above exemption, you will automatically be entitled to the STAR exemption. If not, you must provide proof of age and income to qualify for STAR.

You may qualify for the Basic STAR exemption if your income is over the limit.

| School Tax Income Limits | Percentage of Exemption |
|--|-------------------------|
| \$13,500 Or Less | 50% |
| More than \$13,500, Less than \$14,100 | 45% |
| More than \$14,100, Less than \$14,700 | 40% |
| More than \$14,700, Less than \$15,300 | 35% |
| More than \$15,300, Less than \$15,900 | 30% |
| More than \$15,900, Less than \$16,500 | 25% |
| More than \$16,500, Less than \$17,100 | 20% |

Applicants are not eligible for a school exemption if there are children residing on the property that attend school.

| City and County Tax Income Limit | Percentage of Exemption |
|---|--------------------------------|
| \$21,000.00 OR LESS | 50% |
| \$21,001.00 to \$21,999.99 | 45% |
| \$22,000.00 to \$22,999.99 | 40% |
| \$23,000.00 to \$23,999.99 | 35% |
| \$24,000.00 to \$24,899.99 | 30% |
| \$24,900.00 to \$25,799.99 | 25% |
| \$25,800.00 to \$26,699.99 | 20% |
| \$26,700.00 to \$27,599.99 | 15% |
| \$27,600.00 to \$28,499.99 | 10% |

STAR EXEMPTION INCOME LIMIT – Under \$90,550.00
 Adjusted gross income is used for the STAR Exemption
 Total gross income is used for the Low Income Senior Exemption.