

# Local Option to Adjust Income Limits for Two Exemptions

Bills # A3959-a and S3085-a  
concerning

RPTL 467: Limited-Income Senior Exemption (NOT STAR)  
and

RPTL 459-c: Disabled Persons with Limited Income

# HIGHLIGHTS RPTL 467: Limited-Income Senior Exemption (NOT STAR)

- The “original” senior’s exemption
- Applicable to primary residence only
- Based on age
  - Each of the owners must be 65 or over by December 31 of the year of the application deadline. If the owners are married, or siblings (as defined in law), only one must be age-eligible.
- Based on income
  - Various levels of discounts based on level of need as determined by household income.

# HIGHLIGHTS RPTL 459-c: Disabled Persons with Limited Income

- Applicable to primary residence only ...
- Based on certain documented physical or mental disability affecting one or more major life activities
  - Each property owner must qualify. If the owners are married, or siblings (as defined in law), only one must be eligible.
- Based on income
  - Receiving: Social Security Disability Insurance, other disability pensions
  - Various levels of discounts based on level of need as determined by household income

## For both programs -

- Applications are renewable annually, processed manually.
- Depending on your income and the limits set by the taxing jurisdictions discounts may be applicable to school, town, county, and village taxes. Limits are subject to change.

Why we are here today

# Current Stats 2022 Roll\*

(Quoting for Town of Webster 265400)

*\* These figures vary with each taxing jurisdiction*

## Limited-Income Senior Exemption

- 624 approved applicants all jurisdictions
- 408 approved applicants for Town benefits
- 18,705,046 aggregate assessment exempt
- \$101,568 tax savings to these applicants (using Jan 2022 TOV tax rate, general levy only)
- Or: \$101,568 paid by other taxpayers

## Disabled Persons with Limited Income

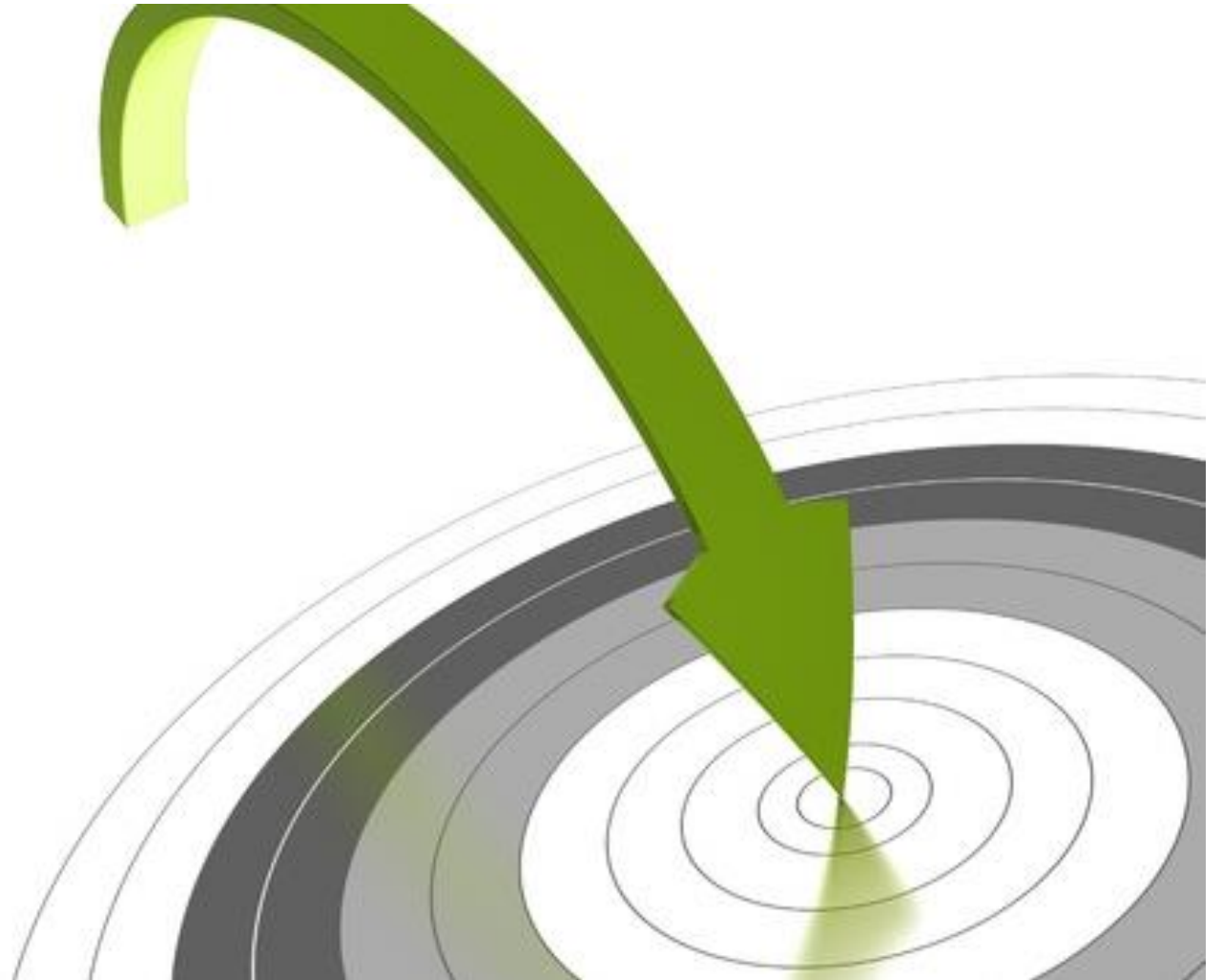
- 42 approved applicants all jurisdictions
- 27 approved applicants for Town benefits
- 1,237,930 aggregate assessment exempt
- \$6,722 tax savings to these applicants (using Jan 2022 TOV tax rate, general levy only)
- Or: \$6,722 paid by other taxpayers

# Opportunity & Objective

***Set the income limit for  
the 50% benefit***

***between  
\$3,000 and \$50,000 \****

***as appropriate for our  
residents***



*\*Current State Maximum \$29,000*

*\*Current Town Maximum \$26,000*

Census  
Bureau  
Estimates  
(as of 7/1/2021)



## Town of Webster

- Population = 45,324
  - 21% over age 65
  - 7.3% disabled under age 65
  - 71.8% (all ages) owner-occupied housing
- Median Household Income = **\$76,373** (includes ages 15+)
- Per Capita Income = **\$40,869**
- Poverty Level = 5%

# SLIDING SCALES

## EXISTING vs. MAXIMUM OPTION

### Town & Village Adopted 2010

### New State-wide Maximum Option \*

MAXIMUM OF	<b>\$26,000</b>	OR LESS		<b>50%</b>	MAXIMUM OF	<b>\$50,000</b>	OR LESS	
MORE THAN	\$26,000	BUT LESS THAN	\$27,000	<b>45%</b>	MORE THAN	\$50,000	BUT LESS THAN	\$51,000
MORE THAN	\$27,000	BUT LESS THAN	\$28,000	<b>40%</b>	MORE THAN	\$51,000	BUT LESS THAN	\$52,000
MORE THAN	\$28,000	BUT LESS THAN	\$29,000	<b>35%</b>	MORE THAN	\$52,000	BUT LESS THAN	\$53,000
MORE THAN	\$29,000	BUT LESS THAN	\$29,900	<b>30%</b>	MORE THAN	\$53,000	BUT LESS THAN	\$53,900
MORE THAN	\$29,900	BUT LESS THAN	\$30,800	<b>25%</b>	MORE THAN	\$53,900	BUT LESS THAN	\$54,800
MORE THAN	\$30,800	BUT LESS THAN	\$31,700	<b>20%</b>	MORE THAN	\$54,800	BUT LESS THAN	\$55,700
MORE THAN	\$31,700	BUT LESS THAN	\$32,600	<b>15%</b>	MORE THAN	\$55,700	BUT LESS THAN	\$56,600
MORE THAN	\$32,600	BUT LESS THAN	\$33,500	<b>10%</b>	MORE THAN	\$56,600	BUT LESS THAN	\$57,500
MORE THAN	\$33,500	BUT LESS THAN	\$34,400	<b>5%</b>	MORE THAN	\$57,500	BUT LESS THAN	\$58,400

\* *Current State Maximum \$29,000 – \$37,399.99*



# A Change in the Income Level Will...

- Increase the number of NEW applicants (Include residents not already receiving benefits)
- Raise the benefits of all existing applicants (increase the percentage discount)
- Cannot predict the taxable value changes
- Not affect any exiting applications. Will take effect with our next roll deadline March 1, 2023.

# Public Hearing Required for Each Exemption

(Only if adjusting income limits)

- Separate & distinct NYS laws
  - Separate & distinct Local Laws (Town Code)
- requires**
- Separate & distinct Public Hearings to amend those Local Laws

# For more information on any property tax exemption in Webster

- Visit our exemption page
  - <http://www.ci.webster.ny.us/79/Exemptions>
- To find:
  - Applications
  - Instructions
  - Descriptions
- Apply by March 1

Questions? 585-872-7051