



# Town of Amherst

Assessor's Office

5583 Main Street

Williamsville, New York 14221

Emily A. Murphy, Assessor

Phone: (716) 631-7038

## SENIOR CITIZEN PROPERTY TAX EXEMPTION INFORMATION SHEET

To qualify for a Senior Citizen's Exemption, applicants must meet the following requirements:

(1.) All owners must be 65 years of age. (The earliest you may be eligible for the exemption is in the year of your 65th Birthday.) If spouses or siblings are joint owners, only one must be 65 years or older. **Proof must be provided.**

(2.) You must have owned property in New York State for the past twelve consecutive months. The property must have been your legal residence and occupied by all owners. **Proof of ownership is required.**

(3.) Applicants' **2022** income cannot exceed a maximum of **\$37,399**. Income from all sources (except gifts & inheritances) is considered in determining eligibility for exemptions. Income includes all Social Security payments, salary, wages, (including bonuses), interest (including non-taxable interest on State or local bonds), total dividends, net earnings from rentals (including amounts claimed as depreciation for income tax purposes), income from estates or trusts, gains from sales and exchanges, the total amount received from governmental or private retirement or pension plans, annuity payments, alimony or support payments, unemployment insurance payments, disability payments, worker's compensation and interest earned on an IRA account. If an Owner is married (even if legally separated), the income of the spouse must be included. Actual exemption amounts are based on a graduated scale. If your income falls within one of the following intervals, you qualify for the percentage of exemption indicated.

**Proof of income from 2022 is required.**

### Village of Williamsville

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$27,000	50%
27,000.01 - 27,999.99	45%
28,000.00 - 28,999.99	40%
29,000.00 - 29,999.99	35%
30,000.00 - 30,899.99	30%
30,900.00 - 31,799.99	25%
31,800.00 - 32,699.99	20%
32,700.00 - 33,599.99	15%
33,600.00 - 34,499.99	10%
34,500.00 - 35,399.99	5%

### Erie County Town of Amherst

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$29,000	50%
29,000.01 - 29,999.99	45%
30,000.00 - 30,999.99	40%
31,000.00 - 31,999.99	35%
32,000.00 - 32,899.99	30%
32,900.00 - 33,799.99	25%
33,800.00 - 34,699.99	20%
34,700.00 - 35,599.99	15%
35,600.00 - 36,499.99	10%
36,500.00 - 37,399.99	5%

### Sweet Home Central School Dist.

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$13,000.00	50%
13,000.01 - 13,999.99	45%
14,000.00 - 14,999.99	40%
15,000.00 - 15,999.99	35%
16,000.00 - 16,899.99	30%
16,900.00 - 17,799.99	25%
17,800.00 - 18,699.99	20%

### Williamsville Central School District

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$24,000	50%
24,000.01 - 24,999.99	45%
25,000.00 - 25,999.99	40%
26,000.00 - 26,999.99	35%
27,000.00 - 27,899.99	30%
27,900.00 - 28,799.99	25%
28,800.00 - 29,699.99	20%
29,700.00 - 30,599.99	15%
30,600.00 - 31,499.99	10%
31,500.00 - 32,399.99	5%

### Amherst Central School District

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$18,500.00	50%
18,500.01 - 19,499.99	45%
19,500.00 - 20,499.99	40%
20,500.00 - 21,499.99	35%
21,500.00 - 22,399.99	30%
22,400.00 - 23,299.99	25%
23,300.00 - 24,199.99	20%
24,200.00 - 25,099.99	15%
25,100.00 - 25,999.99	10%
26,000.00 - 26,899.99	5%

### Clarence Central School District

<u>Annual Income</u>	<u>Percentage Exempted</u>
Not Exceeding \$21,500.00	50%
21,500.01 - 22,499.99	45%
22,500.00 - 23,499.99	40%
23,500.00 - 24,499.99	35%
24,500.00 - 25,399.99	30%
25,400.00 - 26,299.99	25%
26,300.00 - 27,199.99	20%
27,200.00 - 28,099.99	15%
28,100.00 - 28,999.99	10%
29,000.00 - 29,899.99	5%

**DEADLINE  
FOR ALL EXEMPTIONS  
IS**

**March 1, 2024**