

STAR EXEMPTION (School Tax Relief)

All **exemption** applications must be returned to the Assessor's Office by March 1 (of every year).

[REGISTER FOR STAR EXEMPTION AND ALL OTHER EXEMPTION APPLICATIONS](#)

Senior Exemption (65 and over) must be filed in the Assessor's Office by March 1, (of every year). This exemption must be renewed every year.

Veteran Requirements:

- Own the property (provide copy of deed)
- The property is your primary residence
- Served on active duty during the eligible period of time
- Honorable Discharged Veteran (provide copy of discharge, DD214)
- Eligible periods:
 - World War II – December 7, 1941 – December 31, 1946
 - Korean War – June 27, 1950 – January 31, 1955
 - Vietnam War – December 22, 1961 – May 7, 1975
 - Persian Gulf Conflict – August 2, 1990 – undetermined
 - Lebanon – June 1, 1983 – December 1, 1987
 - Grenada – October 23, 1983 – November 21, 1983
 - Panama – December 20, 1989 – January 31, 1990

Veterans of these crises must actually have served there and received an expeditionary medal for that service.

The eligible War Veteran will receive 15% exemption and an additional 10% exemption if the service was in a combat zone or theater.

Veterans with a service connected disability may be eligible for an additional partial exemption equal to one-half of the disability rating.

To apply complete the application and return it to the Assessor's Office by March 1 (of every year).

Applications are available at the above listed web site or the Town of Niagara Assessor's Office, 7105 Lockport Road Niagara Falls NY 14305 (716-297-2150 ext. 129)