

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.

Requirements:

- Must be at least 65 years old (If property is owned by husband and wife only one must be 65 yr. old.)
- Owner & occupant of property
- Maximum income allowed is \$28,500.00
- Proof of age and ownership needs to be provided with the original application only.
- Income includes but not limited to:
 - Federal income tax return for previous year (if filed)
 - Social Security
 - Pensions and Retirement
 - Interest and dividends
 - Interest only on IRA's or Annuities (distributions not included)
 - Rental Income
 - Compensation

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 Assessor's office at the Town Hall, 7105 Lockport Road, Niagara Falls, NY 14305.