

Information Regarding the Senior Citizen Exemption

Recently, a postcard was mailed to residential property owners regardless of age. Below is information regarding the requirements for this exemption:

The Senior Citizen Exemption is based on ownership, residency, age, and income. It is separate from the STAR program and must be renewed each year. A resident owner, who has owned the property for a minimum of 1 year, or received the exemption on a previous residence, must be **65 or older** during the calendar year to be eligible. The income is derived from the current year's Federal 1040 income (2023 for calendar year 2024), or from all income sources if a tax return is not filed, and **includes most taxable and non-taxable income**.

The maximum income limit is set separately by each taxing jurisdiction – School District, Town, and County. The maximum income limits for the Town of Somers and Somers Central School District, and Lakeland School District are currently set at \$37,399.99. Westchester County and the North Salem Central School District have adopted the maximum income allowed -- \$58,399.99.

If you believe you qualify, please provide the Assessor's Office with the following by the May 1, 2024 deadline:

- **Completed Application** for Partial Exemption for Real Property of Senior Citizens (form RP-467). Find the fillable PDF form here: [FORM RP 467](#)
- **Proof of age & residency:**
 - Driver's license, non-driver's ID, passport, or birth certificate and 2 different utility bills if the address on the driver's license is a PO Box or is not the Town of Somers property address.
- **Proof of Income** -- Either:
 - A copy of the 2023 Federal 1040 Income Tax Return(s) for all owners and owner(s) spouse(s). (The entire return must be submitted for any return which has an amount on line 8 or line 10, otherwise the first 3 pages are required.)
 - Or, if you do not file a Federal Income Tax, 2023 Income Statements: SSA-1099s (Social Security); 1099s for all pensions, including veteran's pensions and railroad retirement; 1099s for annuities; all other 1099s for dividends, interest, and capital gains, etc.; and any rental, business income, or alimony received.

Please note, proof of ownership (#3 on form) is not generally required as we have copies of most deeds. If the property is under a trust, a copy of the trust document is required.

For general information on the Senior Citizen Exemption, please go to the NY State Dept. of Taxation & Finance website:

[NYS WEBSITE WITH GENERAL INFO ON THE SENIOR CITIZEN EXEMPTION](#)