

TOWN OF HIGHLANDS ASSESSOR'S OFFICE  
254 MAIN STREET  
HIGHLAND FALLS, NEW YORK 10928

845-446-0703 x315

***PLEASE READ BEFORE FILING A SENIOR CITIZEN EXEMPTION***

**AGE:** ALL OWNERS OF PROPERTY (EXCEPT IN CASES OF SPOUSES) MUST BE 65 YEARS OLD.

**OWNERSHIP:** MUST HAVE OWNED RESIDENCE FOR A PERIOD OF 12 MONTHS PRIOR TO JANUARY 1st.

**RESIDENCY:** MUST BE LEGAL RESIDENCE. (IF PERSON LIVES PART OF THE YEAR IN ONE HOUSE AND PART OF THE YEAR IN ANOTHER, BOTH RESIDE IN NEW YORK STATE, ONLY ONE DWELLING CAN BE LEGAL RESIDENCE.

**INCOME:** ALL INCOME MUST BE REPORTED INCLUDING: BUSINESS or PROFESSIONAL EARNINGS, DIVIDENDS, GAINS FROM SALES, INTEREST, PENSIONS, RENTAL INCOME, SALARY AND WAGES, SOCIAL SECURITY PAYMENTS.

**PROOF TO BE SUBMITTED WITH YOUR APPLICATION---**  
BANK STATEMENTS, FEDERAL INCOME TAX RETURN (IF YOU FILE) RENT RECEIPTS, SOCIAL SECURITY STATEMENT FORM #1099 AND ANY OTHER DOCUMENTS TO SUBSTANTIATE YOUR STATEMENT OF INCOME.

**IMPORTANT NOTICE:** ABOVE SUBMITTED INFORMATION IS CERTIFIED AND ANY WILLFUL FALSE STATEMENT WILL BE GROUNDS FOR DISQUALIFICATION FROM FURTHER EXEMPTION.

***ALL SENIORS RECEIVING A SENIOR CITIZEN AGED EXEMPTION  
AUTOMATICALLY WILL RECEIVE THE ENHANCED STAR  
EXEMPTION.***

***THE EXEMPTION APPLICATION MUST BE RECEIVED IN THE  
ASSESSOR'S OFFICE NO LATER THAN MARCH 1st.***

## INCOME LIMITS

### SCHOOL

	% REDUCTION IN ASSESSED VALUE
UP TO -- \$17,500	50%
\$17,500 but less than \$18,500	45%
\$18,500 but less than \$19,500	40%
\$19,500 but less than \$20,500	35%
\$20,500 but less than \$21,400	30%
\$21,400 but less than \$22,300	25%
\$22,300 but less than \$23,200	20%
\$23,200 but less than \$24,100	15%
\$24,100 but less than \$25,000	10%

### COUNTY & TOWN

	% REDUCTION IN ASSESSED VALUE
UP TO -- \$24,000	50%
\$24,000 but less than \$25,000	45%
\$25,000 but less than \$26,000	40%
\$26,000 but less than \$27,000	35%
\$27,000 but less than \$27,900	30%
\$27,900 but less than \$28,800	25%
\$28,800 but less than \$29,700	20%
\$29,700 but less than \$30,600	15%
\$30,600 but less than \$31,500	10%
\$31,500 but less than \$32,400	5%