



**Columbia County
REAL PROPERTY TAX SERVICE AGENCY**

**Suzette M. Booy, Director
Judith A. Bender, Deputy Director**

TO: Columbia County Towns/City & School Districts

FROM: Suzette M. Booy

RE: Senior Citizen & Limited Income Disability

DATE: October 26, 2009

Legislation in 2006 increased the income limits for both the Senior Citizen and Limited Income Disability Exemptions. The new maximum income levels are: (beginning July 1, 2009) \$29,000 at 50% with a \$37,400 sliding scale option limit to 5%. These income levels would apply to the 2010 Final Assessment Roll, 2010-2011 School Tax, 2011 Town & County Tax. Municipalities that have elected to allow this exemption may **additionally amend** such local law, ordinance, or resolution to exclude (1) all medical and prescription expenses which are not reimbursed or paid by insurance, (2) veteran's disability compensation as defined in Title 38 of the United States Code, or (3) both (1) and (2) from the computation of an applicant's income. If your School District or Municipality is contemplating any changes, a Public Hearing is required, and must be acted upon **prior to March 1, 2010.**

Also, if any Municipality or School District wishes to offer the Volunteer Fire/EMS exemption to their taxpayers and have not already done so, you will need to schedule a public hearing **prior to March 1, 2010.** The exemption equals 10 percent of the assessed value of the property to a maximum of \$3,000 multiplied by the latest state equalization rate for the assessing unit in which the property is located.

Enclosed, for your reference, is our current master list of partial exemptions. **Please review it. If you notice any incorrect information, or make any changes following your Public Hearing, please complete and return the Partial Exemption for 2010 Form and return it to this Department.**

If you have any questions, please do not hesitate to contact me.