

Miller Place Union Free School District

Miller Place, New York 11764

6211

Board of Education Policy

PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS

Unless specifically exempted by law, real property used exclusively for residential purposes and owned by one or more persons, each of whom is sixty-five years of age or older, or real property owned by husband and wife, one of whom is sixty-five years of age or older, shall be exempt from taxation to the extent of fifty per centum of the assessed valuation determined by the Board of Education if the owners meet the criteria established by the Town of Brookhaven.

The real property tax exemption of real property owned by husband and wife, when one of them is sixty-five (65) years of age or older, once granted, shall not be rescinded solely because of the death of the older spouse, so long as the surviving spouse is at least sixty-two (62) years of age.

Reference: Real Property Tax Law Section 467

Adopted: 02/09/2005

Reviewed: 10/28/2009 08/26/2015 11/17/2021

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