

SCHOOL TAX EXEMPTION FOR THE ELDERLY

I. Statement of Policy

The Oriskany Central School District (the District) Board of Education (the Board) grants a tax exemption of the school tax to qualified property owners. In order to qualify for the school tax exemption for senior citizens:

- A. either the husband or wife or siblings (if jointly owned property) must be sixty-five (65) years of age or older;
- B. the combined income of all the owners must have been below a level determined by the ~~School~~ Board and State law during the twelve (12) months preceding the application;
- C. title to the property must have been held for at least twelve (12) consecutive months prior to the date of making application for exemption; and
- D. the property must be their legal residence. No exemption will be granted if a child residing on the property attends a public school within the ~~school~~ District.

II. Exemption Forms

Forms for the exemption should be secured and filed in the Town Assessor's office on or before the appropriate taxable status date.

Oriskany Central School District

Legal Ref: NYS Real Property Tax Law §§~~467, 469, 1302, 1306~~

Adopted: 06/09/87, 07/06/04

Revised: 07/01/91, 01/09/17, 12/03/18, _____