

SENIOR CITIZENS TAX EXEMPTION

I. Statement of Policy

The Board of Education (the Board) grants a tax exemption of the school tax to qualified property owners of the Waterville Central School District (the District). 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 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 District.

II. Exemption Forms

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

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Waterville Central School District

Legal Ref.: NYS Real Property Tax Law §467

Adopted: 03/22/95

Readopted: 02/13/97

Revised: 02/23/10, 05/24/11, 10/11/11, 11/18/14, 4/4/23