

Senior Citizen Low Income Exemption

The City of Buffalo offers a partial exemption of property taxes for eligible senior citizens (65 and older) with low income to reduce the amount of property taxes paid. This is accomplished by reducing the taxable assessed value of the senior's home by as much as 50%.

How to Register

Seniors looking to apply for this exemption can visit the Exemptions office of the Department of Assessment & Taxation in City Hall Room 105. More information is available by calling (716) 851-5733, Ext. 3. Proof of age and income must accompany all applications. Annual renewal is required. Application must be made by December 1st.

How to Qualify

To qualify, seniors generally must:

- All owners must be 65 years of age prior to December 31 (except husband/wife/siblings)
- Income from all owners must be less than \$58,400
- Must be the owner of record for at least 1 year
- Must reside on the premises
- Percent of exemption is determined by annual income

How Is the Exemption Awarded?

Income	Exemption
\$50,000 or Less	50%
\$50,001 to \$50,999	45%
\$51,000 to \$51,999	40%
\$52,000 to \$52,999	35%
\$53,000 to \$53,899	30%
\$53,900 to \$54,799	25%
\$54,800 to \$55,699	20%
\$55,700 to \$56,599	15%
\$56,600 to \$57,499	10%
\$57,500 to \$58,399	5%

Reduction in City Water Bill

If the property owner is eligible for this exemption, they also receive a 40% reduction in their water bill (water only).

**NOTE - THIS EXEMPTION CANNOT BE COMBINED WITH THE PERSONS W/
DISABILITIES AND LIMITED INCOME EXEMPTION**