

Persons with Disabilities and Limited Income Exemption

The City of Buffalo offers a partial exemption for eligible disabled property owners with low income to reduce the amount of property taxes paid. This is accomplished by reducing the taxable assessed value of the individual's home by as much as 50%.

How to Register

Disabled homeowners looking for more information or to apply for this exemption can visit the Exemptions office of the Department of Assessment & Taxation in City Hall Room 105 or contact us by phone at (716) 851-5733, Ext. 3. Proof of age and disability must accompany all applications. Annual renewal is required. Application must be made by December 1st.

How to Qualify

To qualify, disabled persons generally must:

- Income from all owners must be less than \$58,400
- Must reside on the premises
- Percent of exemption is determined by annual income
- Have a physical or mental impairment that substantially limits the ability to engage in one or more major life activities, such as:
 - caring for one's self
 - performing manual tasks
 - walking
 - seeing
 - hearing
 - speaking
 - breathing
 - learning
 - working
- In addition, applicants must provide proof of the disability by submitting one of the following:
 - an award letter from the Social Security Administration certifying your eligibility to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI)
 - an award letter from the Railroad Retirement Board certifying your eligibility to receive railroad retirement disability benefits
 - a certificate from the State Commission for the Blind stating that you are legally blind
 - an award letter from the United States Postal Service stating you are certified to receive a United States Postal Service disability pension
 - an award letter from the United States Department of Veterans Affairs stating that you are entitled to a veterans disability pension

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%

**NOTE – THIS EXEMPTION CAN NOT BE COMBINED WITH
THE SENIOR CITIZEN EXEMPTION**