

Longtime Senior Resident Exemption

The City of Buffalo offers a partial property tax exemption for property owners aged 65 or older who are longtime residents in certain federal census tracts. These property owners will be exempt from taxation for every year in which the property's current assessment exceeds the base assessment.

Eligibility:

- The property can be a one, two, or three family residence located in a census tract that has a median income not exceeding sixteen thousand fifty-six dollars the 2010 census
- Seven census tracks fall within the Median Income level. They are:

Census Tract 71.02	Lower West Side	Median Income \$12,492
Census Tract 27.02	Broadway-Fillmore	Median Income \$13,420
Census Tract 164	Ellicott	Median Income \$13,814
Census Tract 14.02	Pratt-Willert	Median Income \$14,212
Census Tract 71.01	Lower West Side	Median Income \$15,773
Census Tract 16	Broadway-Fillmore	Median Income \$15,893
Census Tract 31	Fruit Belt	Median Income \$16,056

- The property serves as the primary residence of one of the owners (property owned by husband and wife or by siblings)
- One of the owners is at least 65 years of age
- One of the owners has owned and resided in the property for 25 consecutive years
- The total household income does not exceed \$30,000
- Annual renewal application required

The exemption will not apply to:

- A physical improvement made to the property
- A removal or reduction of an exemption on the eligible taxpayer's primary residence
- A revaluation that caused the assessment of the residence to increase by a percentage that is less than or equal to the applicable change in level of assessment
- In the event that a property granted an exemption transfers ownership or ceases to meet the eligibility requirements of the exemption the exemption shall be discontinued

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.