In past columns I have touched on the topic of exemptions. With the deadline fast approaching, I thought it appropriate to enlist the assistance of our Assessor, Ann Buck, to make sure I have covered this topic thoroughly for our residents. First, there are two types of STAR exemptions available: Basic STAR, a one-time application for your primary residence if your income is less than $500,000; and Enhanced STAR, which requires an annual renewal and is for residents who are 65 years of age and older with an income under $79,050 based on your 2010 income. The Town, through the adoption of New York State Real Property Tax Law (NYSRPL), has other exemptions available that you may qualify for. Please take a moment to review the description of residential property exemptions offered by the Town to see if any apply to you. If so, exemption forms are available at the Assessor’s Office or on-line. The filing deadline for all exemptions, new and renewals, with required documentation is March 1, 2012, as set by NYSRPL. You may bring or mail (postmarked no later than March 1, 2012) any exemptions to the Assessor’s Office, 3100 Atlantic Ave. Room 203, Penfield, NY 14526.

**SENIOR CITIZENS (AND FOR ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTION)**

If eligible, this applies to your owner-occupied residential property. All owners must be at least 65 years of age as of December 31, 2012, or, if the property is owned by a husband and wife or by siblings, at least one of the spouses or siblings must be at least 65 years of age as of December 31, 2012. Gross income of all owners less than $37,400 must be proven annually. If property is occupied by husband and wife but owned by either the husband or the wife solely, joint income is still required. This exemption can affect your September school tax bill and your January town and county tax bill.

If a person is granted the Senior Citizens exemption, they will automatically receive the Enhanced STAR exemption. Remember this exemption requires an annual renewal.

**PERSONS WITH DISABILITIES AND LIMITED INCOMES**

*Definition of Persons with Disabilities:* A person with a disability is one who has a physical or mental impairment which substantially limits such person’s ability to engage in one or more major life tasks and who: 1) is certified to receive Social Security Disability Insurance (SSDI), or 2) is certified to receive Railroad Retirement Disability Benefits under the Federal Railroad Retirement Act, or 3) has received a certificate from the State Commission for the Blind and Visually Handicapped stating that such person is legally blind. *Certificate must be submitted as proof of disability.* Residential property must be owner-occupied and a person must meet the above definition of a disabled person. Gross income of all owners needs to be less than $37,400 proven by your 2010 income. This is an annual renewal exemption. This exemption can affect your September school tax bill and your January town and county tax bill.

**PEOPLE WHO ARE PHYSICALLY DISABLED**

Residential property, including improvements that serve to facilitate the use and accessibility of such property by physically disabled residents, is exempt from taxation to the extent of any increase in value attributable to such improvements.

Residential property must be occupied by the physically disabled resident of the one-, two-, or three-family residence and the person must meet the above definition of a disabled person. The disabled person must have a permanent physical impairment that substantially restricts one or more of his/her major life activities, and such impairment must be certified by a qualified physician or the State Commission for the Blind and Visually Handicapped, as appropriate. Disability must be certified by a physician licensed to practice in New York.
Alternative Veterans exemption from Real Property must be an honorably discharged American veteran who actively served during a time of conflict, or the surviving unremarried spouse, and the property must be residential and owner-occupied.

The exemption amounts are as follows: 15% Regular, 10% Combat, 50% of Disability Rating capping at a maximum assessed value $240,000. This is a one-time application for the period of ownership and occupation of the property. This exemption can affect your January town and county tax bill.

Cold War Veterans exemption from Real Property on your owner-occupied residential property must be a veteran who served on active duty (exclusive of training) for at least one year in the United States armed forces between September 2, 1945 and December 26, 1991. He/she must have been honorably discharged and been awarded the Cold War Recognition Certificate. This is a one-time application for the period of ownership and occupation of the property. The maximum exemption amount is $8,000, subtracted from your assessed value for the county portion only of your January town and county tax bill.

Clergy

Real property that is owned either by a member of the clergy who is engaged in the work of his/her religious denomination, or who is unable to perform such work because of age (over 70 years) or impaired health, or by the unremarried surviving spouse of such a member of the clergy is exempt from general municipal and school district taxes to the extent of $1,500 of assessed value, provided the owner is a resident and inhabitant of New York State. An application must be filed annually. This exemption can affect your September school tax bill and your January town and county tax bill.

I recently attended the 27th annual banquet of the American Public Works Association (APWA). Many engineering firms, communities, and public works projects are recognized and receive awards for what they have done for Rochester and Monroe County. I am pleased to share that Penfield Town Engineer Geoff Benway received the Distinguished Service to Public Works Award for 2011. Congratulations Geoff!

Last weekend was the Baywaters District Boy Scout Klondike in Ellison Park. More than 165 scouts from Penfield, Webster, and Fairport converged to camp out in 20-degree weather, participate in challenging events including 2-man log sawing, survival training, the proper way to retire a flag at a camp fire ceremony, and more. Penfield TV captured the event and interviewed John Somerville and Phil Rossi on the activities. Please log on at www.penfield.org to view the interview and all the fun the scouts had at the 2012 Klondike. I’m glad I dressed warm for this event!

Until next week, be well and be safe!

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