

Agricultural Land Exemption

Agricultural land is eligible for an agricultural assessment if it satisfies all the requirements set forth:

(A) The land consists of at least seven acres which have been used to produce crops, livestock or livestock products for sale in the preceding two years.

The crops, livestock or livestock products produced on such land, including land rented by the applicant from another and used in conjunction with agricultural land owned by the applicant, must have an average gross sales value of at least \$10,000 for the two years preceding the application.

- The exempt amount is the difference between the locally assessed value and the NYS certified Ag assessment values.
- Property owners should be aware that there is a penalty for converting Ag exempt land to non Ag use within 5 years of receiving this exemption.
- Must be renewed yearly

Agricultural Building Exemption

Structures and buildings essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation which are constructed or reconstructed subsequent to January 1, 1969 and prior to January 1, 2019 shall be exempt from taxation to the extent of any increase in value thereof by reason of such construction or reconstruction for a period of ten years.

- Does not need to be renewed.



Please call me for more information on any of these, or additional exemption opportunities...

Rhonda Saulsbury, Assessor
585-591-0908 585-343-1729 #207



**Town of Alexander
Assessors Office**

Exemptions:

Some simple ways to reduce
property taxes



**3350 Church St
P.O. Box 248
Alexander, NY 14005**

Phone: 585-591-0908

STAR

(NYS School Tax Relief)

- **Basic:**

This is available to owner occupied residential properties where the resident owners and owners spouses does not exceed \$500,000. No yearly renewal is required.

- **Enhanced:**

All owners must be 65 or older, except for spouses or siblings, and the total income must be \$81,900 or less. Yearly renewal is required.

STAR Savings:

Star reduces the taxable value of your home before the school tax is applied.

Basic reduces your taxable value by \$30,000.

Enhanced reduces your taxable value by \$63,300.

485b Business Exemption:

10 year exemption for commercial properties only...must have improved the property by at least \$10,000. Exemption is on the increased taxable value only starting at 50% year 1, then decreasing 5% each yr.

Senior Citizen/Aged Exemption

This is a locally offered exemption that is *in addition to* the Enhanced STAR. Age requirement is 65 or older.

Income limits are as follows:

- Genesee County... \$24,899
- Town of Alexander...\$16,500
- Alexander School... \$21,500
- Attica School... \$12,000
- Pembroke School... \$21,500

Income for this exemption includes all Social Security payments, salary & wages, interest, dividends, business income, estate or trust income, pensions, annuities, alimony, unemployment, disability, workers comp, etc...

- Must be applied for yearly.

Veterans' Exemption

There are two types of Veterans' exemptions that apply to Town/County taxes only:

- **Eligible Funds:**

Provides a partial exemption for a property owned by a Veteran, or other person designated by law, purchased with the proceeds of a Veterans' pension, bonuses or insurance monies, or dividends or refunds on such insurance, compensation paid to prisoners of war, mustering out pay, etc.

- **Alternative Veterans:**

Provides a partial property tax exemption of 15% of the assessed value to Veterans who served during wartime and an additional 10% to those who served in a combat zone. There is also an additional exemption based on a service-connected disability rating.

- Does not need to be renewed unless you move.