

**From:** Audre Higbee  
**Sent:** Monday, October 30, 2023 10:11 AM  
**To:** Lissa Jilek; Pete Grasse; Jeffrey Miriello  
**Cc:** Carol Kenyon; Anna Signoretti; Elizabeth Izzo  
**Subject:** Senior Citizen & Disabled Tax Exemption Limits  
**Attachments:** County Memo.pdf

Hello all,

The Town Board has decided to adopt the new income limit that is to be adopted by the County (see attached Ray Ward memo) and, to make no changes to local options.

Please let us know what course your Board chooses and forward their approval so that we may administer the 2024 exemptions accordingly. I am hoping they stay in synch with the County since it makes the savings easier for the participants to understand (and certainly easier to administer).

Regards,  
Audre Higbee

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## GREENE COUNTY REAL PROPERTY TAX SERVICE

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TO: Town Supervisors, School District Boards of Education & Village Clerks  
Cc: Greene County Assessors  
FROM: Raymond T. Ward, Director  
SUBJECT: Senior Citizen & Disabled Tax Exemption Maximum Income Limits  
DATE: October 17, 2023

Each year the Greene County Legislature reviews the maximum income limits for the "Aged Senior Citizen's Tax Exemption" (RPTL §467) as well as the "Persons with Disabilities and Limited Income Tax Exemptions" (RPTL §459-c) for county tax purposes.

This year the NYS Legislature addressed the complexity of the definition of income for these exemptions. The exemptions now use the Federal Adjusted Gross Income (FAGI) with five adjustments (three which may be changed by local option) to determine eligibility. The options are:

1. Deduct taxable IRA distributions **(local option to NOT deduct)**
2. Add Social Security benefits not included in FAGI **(local option to NOT add)**
3. Deduct medical and prescription drug expenses not covered by insurance **(by local option only)**
4. Add tax exempt interest
5. Add loss limitations (if FAGI was reduced by business or other losses, the applicant cannot include more than \$3,000 for any category and may not exceed \$15,000 in total losses)

The Greene County Legislature has decided to remain with the State's definition of income and not enact any of the local options. They are fully aware that some of the County's taxing jurisdictions do allow for local option #3 but do not want to address that at this time.

After careful deliberation, the County has decided to act on increasing the income limits by the Social Security Administration's Cost of Living Adjustment for 2024 of 3.2%. The maximum income limit for a 50% exemption would be adjusted to \$35,100.00 with full sliding scales for both exemptions as shown in the following table.

Maximum Income Limit -	\$35,100.00	50%
\$35,100.01	\$36,099.99	45%
\$36,100.00	\$37,099.99	40%
\$37,100.00	\$38,099.99	35%
\$38,100.00	\$38,999.99	30%
\$39,000.00	\$39,899.99	25%
\$39,900.00	\$40,799.99	20%
\$40,800.00	\$41,699.99	15%
\$41,700.00	\$42,599.99	10%
\$42,600.00	\$43,499.99	5%

Local Law 6 of 2023 Senior Citizen and Low-Income Disability Tax Exemption:

Amending a local law of the Code of the Town of Catskill to make qualifying person(s) with disabilities and limited income eligible for an exemption; and

Amending a local law of the Code of the Town of Catskill to make qualifying person(s) 65 years of age or older eligible for an exemption.

THEREFORE BE IT ENACTED BY, the Town Board of the Town of Catskill, New York as follows:

Local Law is amended thereof to reflect the following:

This local law is enacted pursuant to the authority and in accordance with RPTL 459-c and RPTL 467. All terms and definitions of such section 459-c shall be equally applicable in this local law with a maximum income limit for a 50% exemption to be \$35,100 for persons with disabilities and limited income and the maximum income of the owner or combined income of the owners who are 65 years of age or older must not exceed \$35,100 and in that both, the provisions of Real Property Tax Law Section 467, known as the sliding scales for both exemptions are adopted.