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"BIRTH PLACE OF THE ELECTRIC AGE"
PENFIELD HOMESTEAD MUSEUM-1828
IRONVILLE, CROWN POINT, NY

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Tax Exemptions for property Owners

There have been questions regarding Real Estate Tax Exemptions. Hopefully, this communication will help to clarify property owner concerns regarding this subject

Following is a list of exemptions and qualifications needed in order to be eligible for specific exemptions:

1. Veteran's Exemption – Must apply through Essex County Veteran's Office.
2. New Star Exemption a change in ownership of home – Example: sold star exempted residence and obtained ownership of a new residence.
3. Basic Exemption – available state wide with specific qualifications.
4. Enhanced exemption – The state monitors, once received there is no annual renewal. There is town assessor involvement. Once a person owning and living in a residence turns 65 may then transition from basic star to enhanced star.
5. Aged Exemption – demonstrate proof on income less than \$20,000.00. This exemption qualifies property owner reductions in school, town, and county taxes.
6. Not for Profit – Churches, medical centers, town and county properties.
7. Forest Exemptions _ specific guidelines with application through town assessor.
8. Conservation Exemption – Forest property owners and waterfront properties who meet specific qualifications.
9. Agricultural exemption – must have a minimum of 10 acres including leased and demonstrate a gross income of \$10,000.00
10. Business Development Exemption - Must invest a minimum of \$20,000.00. Exemption has a life of ten years.

Contact services: [tax.ny.gov\star](http://tax.ny.gov/star)

Telephone hotline: 518 457 2036

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Essex County Real Property Office: 518 873 3390