

Town of Pavilion Exemptions

All exemptions must be applied for by
March 1

<u>Exemptions</u>	<u>Amount off of Assessed Value</u>	<u>Taxes applied too</u>	<u>Requirements</u>																																	
<p><u>STAR Enhanced</u> Must re-apply every year Unless signed up for IVP (Income Verification Program)</p>	\$ 62,200	School Only	Must be Primary Residence of senior citizens (age 65 & older) with yearly household income not exceeding \$79,050. For property owned by husband and wife, or siblings, only one of them must be at least 65 years of age as of December 31 of the year in which the exemption will begin. They must use their combined annual income.																																	
<p><u>STAR Basic</u></p>	\$ 30,000	School Only	The Basic STAR exemption is available for owner-occupied, primary residence regardless of the owners' age and income does not exceed \$500,000																																	
<p><u>Senior Citizens</u></p> <table border="0" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;"><u>Min. Income</u></th> <th style="text-align: left;"><u>Max. Income</u></th> <th></th> </tr> </thead> <tbody> <tr><td>- 0 -</td><td>16,500</td><td>50%</td></tr> <tr><td>16,500.01</td><td>17,499.99</td><td>45%</td></tr> <tr><td>17,500</td><td>18,499.99</td><td>40%</td></tr> <tr><td>18,500</td><td>19,499.99</td><td>35%</td></tr> <tr><td>19,500</td><td>20,399.99</td><td>30%</td></tr> <tr><td>20,400</td><td>21,299.99</td><td>25%</td></tr> <tr><td>21,300</td><td>22,199.99</td><td>20%</td></tr> <tr><td>22,200</td><td>23,099.99</td><td>15%</td></tr> <tr><td>23,100</td><td>23,999.99</td><td>10%</td></tr> <tr><td>24,000</td><td>24,899.99</td><td>5%</td></tr> </tbody> </table> <p>(Must re-apply every year)</p>	<u>Min. Income</u>	<u>Max. Income</u>		- 0 -	16,500	50%	16,500.01	17,499.99	45%	17,500	18,499.99	40%	18,500	19,499.99	35%	19,500	20,399.99	30%	20,400	21,299.99	25%	21,300	22,199.99	20%	22,200	23,099.99	15%	23,100	23,999.99	10%	24,000	24,899.99	5%		School, Town County	Age requirement same as Enhanced STAR (65 & Older) a combination of all owners income. Income includes: all Social Security payments, salary & wages (including bonuses), interest total dividends, net earnings from farming, rentals, business or profession income from estates or trust, gains from sales or exchanges, the total amount received from governmental or private retirement or pension plans, annuity payments, alimony, unemployment, Disability, workers compensation etc. Income does not include: Supplemental Security Income, welfare payments, gifts, inheritances, a return of capital
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<p><u>Disability Exemption</u> Based on the Same Income limits as Senior Citizens (Must re-apply every year)</p>		County Only																																		
<p><u>Veterans</u> (Maximum Assessed Value of \$ 120,000)</p> <table border="0" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="vertical-align: top;"><u>War Time Veterans</u></td> <td style="vertical-align: top;">15% (Town Maximum \$ 6,000, County Maximum \$15,000)</td> <td style="vertical-align: top;">Town, County</td> <td style="vertical-align: top;">Served during a war</td> </tr> <tr> <td style="vertical-align: top;"><u>Combat Veterans</u></td> <td style="vertical-align: top;">10% (Town Maximum \$ 4,000, County Maximum \$10,000)</td> <td style="vertical-align: top;">Town, County</td> <td style="vertical-align: top;">Was in combat (ex Vietnam)</td> </tr> <tr> <td style="vertical-align: top;"><u>Cold War Veterans</u></td> <td style="vertical-align: top;">10% (Maximum \$6,000)</td> <td style="vertical-align: top;">Town, County</td> <td style="vertical-align: top;">Was in the Military</td> </tr> <tr> <td style="vertical-align: top;"><u>Veterans Disability</u></td> <td style="vertical-align: top;">(1/2 of disability rating)</td> <td style="vertical-align: top;">Town, County</td> <td></td> </tr> </tbody> </table> <p>Ex. If someone is 40% Disabled they would receive 20%) Up to \$ 50,000</p>	<u>War Time Veterans</u>	15% (Town Maximum \$ 6,000, County Maximum \$15,000)	Town, County	Served during a war	<u>Combat Veterans</u>	10% (Town Maximum \$ 4,000, County Maximum \$10,000)	Town, County	Was in combat (ex Vietnam)	<u>Cold War Veterans</u>	10% (Maximum \$6,000)	Town, County	Was in the Military	<u>Veterans Disability</u>	(1/2 of disability rating)	Town, County																					
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<p><u>Business Exemption</u> Year One 50%</p> <p>On a sliding scale that decreases By 5% each year for 10 years</p>		School, Town, County	Applies to new construction (does not apply to land)																																	
<p><u>Agricultural Exemption</u></p> <p>Must apply every year (Must provide soils map)</p>	School, Town, County		10 acres or more and annual gross sales for a two years \$10,000 If less than 10 acres it may qualify if annual gross sales is \$50,000																																	
<p><u>Agricultural Building Exemption</u></p> <p>For newly constructed or reconstructed Agricultural Structures The Building is exempt for 10 years Must apply within one ear of completion of construction</p>		School, Town, County	The structure or building must be essential to the operation of lands actively devoted to agricultural or horticultural use																																	