



Senior Income Level Report (Report #9) Instructions

October 20, 2023

Overview

The Senior Income Level Report lists properties whose owners may be eligible for the senior citizens (467) exemption. To be listed on the report, the owners would typically:

- meet the age requirements for the Enhanced STAR benefit in the upcoming year, and
- have reported adjusted gross income (AGI) below \$58,400 on their income tax return(s).

What to do next

The report is for your information; you are not required to take action based on the report.

Eligibility for the senior citizens exemption is not based on AGI, but rather on a definition of income that is more inclusive than AGI. However, this report may be helpful to assessors who wish to reach out to lower-income seniors and advise them of the availability of the senior citizens exemption. (The statutory maximum income for the sliding scale senior citizens exemption is currently \$58,399.99.)

The report is not intended to include all properties with incomes under \$58,400. For instance, if we are unable to determine the income for a particular property, it would not be listed on the report.

Note: For manufactured home and co-op properties that are not separately assessed, the *Received 467 on recent roll* field will be blank.