

## SENIOR CITIZEN PROPERTY TAX RELIEF LEVIES DUE IN 2017

The property tax exemption for senior citizens provides tax relief for homeowners who qualify on the basis of age or disability and disposable income.

- The program provided \$172 million in relief for 106,699 participants in 2017

To be eligible for tax relief, a homeowner must be 61 in the year the claim is filed or retired by reason of physical disability. Tax relief is provided in the following increments for taxes due in 2017:

- Households with a combined disposable income of \$40,000 or less
  - A full exemption from excess property taxes, along with a freeze on assessed valuation on January 1 of the initial application year.
- Households with a combined disposable income of between \$30,001 and \$35,000
  - Exemption from all regular property taxes on the greater of \$50,000 or 35 percent of the value of the residence, not to exceed \$70,000
- Households with a combined disposable income of \$30,000 or less
  - Exemption from all regular property taxes on the greater of \$60,000 or 60 percent of the value of the residence

### SENIOR CITIZEN PROPERTY TAX RELIEF, 1991-2017

Year Levies Due	Approved Applicants	Total Relief	Average Relief
2017	106,699	\$172,294,657	\$1,615
2016	104,237	170,069,535	1,632
2015	106,456	160,875,085	1,511
2014	107,399	154,767,720	1,441
2013	112,733	155,238,091	1,377
2012	112,874	160,865,559	1,425
2011	114,800	175,512,451	1,529
2010	114,359	173,844,936	1,520
2009	113,239	176,066,722	1,555
2008	113,948	180,895,710	1,588
2007	114,862	168,383,834	1,466
2006	115,801	161,494,134	1,395
2005	109,926	150,015,797	1,365
2004	112,587	120,099,341	1,067
2003	112,671	121,315,779	1,077
2002	116,197	112,313,715	967
2001	122,928	112,498,359	915
2000	126,914	117,387,875	925
1999	128,686	113,706,695	884
1998	131,924	80,614,685	611
1997	135,742	81,077,359	597
1996	136,036	79,043,697	581
1995	130,650	73,191,817	560
1994	126,641	67,368,802	532
1993	120,415	61,854,086	514
1992	105,024	52,184,342	496
1991	91,505	39,164,183	428