

## SENIOR CITIZEN PROPERTY TAX RELIEF

The property tax exemption for senior citizens, enacted in its original form by constitutional amendment in 1967, provides tax relief for homeowners who qualify on the basis of age or disability and disposable income. In 2013, the program provided \$155 million in relief for 112,700 participants.

To be eligible for tax relief in 2013, 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:

- full exemption from excess property taxes, along with a freeze on assessed valuation on January 1 of the initial application year, for households with a combined disposable income of \$35,000 or less;
- 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 if income is between \$25,001 and \$30,000; or
- exemption from all regular property taxes on the greater of \$60,000 or 60 percent of the value of the residence if income is \$25,000 or less.

### SENIOR CITIZEN PROPERTY TAX RELIEF, 1987-2013

Year Levies Due	Approved Applicants	Total Relief	Average Relief
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
1990	93,392	36,390,308	390
1989	90,773	35,646,066	392
1988	87,004	26,997,527	310
1987	88,428	27,142,744	307