



COUNTY OF ERIE

MARK C. POLONCARZ
COUNTY EXECUTIVE

January 26, 2026

Erie County Legislature
92 Franklin Street
Buffalo, New York 14202

RE: Diverting from the Income Limits for an Erie County Senior Citizen Property Tax Exemption

Dear Honorable Members:

I write to speak against increasing the Erie County Senior Citizen Property Tax Exemption (SCPTE) as proposed in Intro. 19-8, that was submitted on October 21, 2025. Please note that since the resolution was filed, New York State has further amended Real Property Tax Law to further extend the Senior Exemption to having a maximum exemption of 65 percent (which previously was capped at 50 percent in New York State law and by the County).

If the resolution is passed, Erie County will still collect the same amount of overall taxes, the overall tax burden is just shifted onto others. In other words, every other taxpayer would see their tax bill increase. At a time when the ever-increasing cost of home ownership is preventing many young families from owning a home, passage of this law would only increase the amount of taxes for first-time and other non-senior owners. Thus, passage of the resolution will make it even harder for first-time homebuyers to purchase a home and provide for their families.

While this resolution attempts to address the financial stressors that some of our seniors face, it actually creates further unfairness for many seniors and all Erie County residents. First, there are already existing State tax exemption programs, such as the Enhanced STAR exemption, for which senior homeowners are also eligible. Second, 20% of seniors are renters, not homeowners, and senior renters are significantly more likely to be housing-cost burdened than homeowners.¹ ⁱⁱ This resolution would have no benefit for these residents.

Third, and perhaps most importantly, SCPTE eligibility is based on income, and does not factor in assets, such as home values, investment portfolios, and even capital gains. SCPTE allows for a local option, such as this, to explicitly include IRA disbursements within income eligibility limits; this resolution does not do so. As written, this resolution would allow for

moderate income senior homeowners with high-value homes and well-performing investment portfolios to receive a substantial tax break. This is patently unfair.

Furthermore, New York State itself cautions on the usage of property tax exemptions given their ability to cause financial stress based on shifting the burden and disincentivizing accurate valuations:

Property tax exemptions may cause financial stresses on local governments. Exemptions do not reduce tax levies, but instead shift a greater portion of the levy to remaining taxpayers, who consequently must pay higher taxes... . Many challenge the use of property tax exemptions for non-fiscal purposes, arguing that subsidies for such purposes might better come from broader revenue sources than the limited base of the local property tax... .

The value of exempt property is often obscure. Many assessors conclude that they have no reason to place realistic values on property which will not be taxed. ⁱⁱⁱ

We have seen this shifting of the burden increase in Erie County as fewer taxpayers/parcels use the exemption. As provided by our Department of Real Property Tax Services, you can see the declination of exemption filers since 2022 (prior to the last amendment in Erie County), and for 2024 and 2025 (which take into consideration the last amendment of the senior exemption in 2022 by the Erie County Legislature):

<u>YEAR</u>	<u>PARCELS</u>	<u>SR. EXEMPT ASSESSED VALUE AMOUNTS</u>
2022	14,642	\$ 601,310,999
2024	12,035	\$1,003,646,233
2025	11,159	\$ 989,333,985

Please note that the values for 2026 are not currently available as the Department of Real Property Tax Services is preparing the real property tax warrants at the time of this writing.

Thank you for your careful review of this matter. I trust you will see how increasing the senior exemption would shift the tax burden, thereby hurting all other taxpayers, amongst other harms to the County's fiscal status, and act accordingly.

Sincerely,



Mark C. Poloncarz, Esq.
Erie County Executive

MCP/sab,zme
Enclosure

Poloncarz Letter to Legislature on Senior Tax Exemption

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cc: Scott A. Bylewski, Director of Real Property Tax Services

ⁱ Here are the pros and cons of renting versus owning a home in those retirement years. Sola, Ana Teresa. CNBC, October 4, 2024.

ⁱⁱ What Will It Take to Support 5.5 Million More Senior Renters by 2040? Goodman, Laurie and Jun Zhu. The Urban Institute, February 9, 2021.

ⁱⁱⁱ Local Government Handbook at p. 133, section 12.3.3.1, by Division of Local Government Services, New York State Department of State (7th ed. Reprinted 2024) (emphasis added).