CENTER FOR
ELDER
LAW &
JUSTICE

716-853-3087
www.elderjusticeny.org
438 Main St, Suite 1200, Buffalo, NY 14202
175 Walnut St, Suite 1, Lockport, NY 14094
1 Park Place, Suite 248, Fredonia, NY 14063

June 2, 2026

Erie County Legislature
92 Franklin Street, 4th Floor
Buffalo, NY 14202

Dear Chair Meyers and Honorable Members of the Erie County Legislature,

I write in support of the proposed Local Law to modernize and expand Erie County's senior citizen real property tax exemption pursuant to Real Property Tax Law §467.

As CEO of the Center for Elder Law & Justice, I see every day the profound financial strain that rising property taxes place on older adults living on fixed incomes. Many of the seniors we serve have spent decades contributing to our community, only to find themselves at risk of losing their homes due to increasing housing costs that far outpace their incomes.

That strain is becoming more severe as federal policy changes further destabilize the economic security of seniors.

Recent federal legislation has introduced sweeping reductions to SNAP and Medicaid—programs that are essential to the stability of low-income older adults. These changes are expected to increase food insecurity, raise out-of-pocket health costs, and create new administrative barriers to maintaining coverage. In this context, local policy choices take on even greater importance.

I understand that concerns have been raised, including in prior discussions, about the impact of expanding this exemption on the County's tax base and the potential shifting of the tax burden to other homeowners. These are valid considerations and reflect the Legislature's responsibility to balance competing priorities. However, the greater fiscal risk lies not in providing targeted relief, but in failing to do so.

When seniors are no longer able to afford their homes:

- Properties are more likely to be sold under financial distress or converted to absentee ownership,
- Neighborhood stability declines,
- Demand increases for costly public systems, including emergency housing, health care, and institutional long-term care.

CENTER FOR
ELDER
LAW &
JUSTICE

716-853-3087
www.elderjusticeny.org
438 Main St, Suite 1200, Buffalo, NY 14202
175 Walnut St, Suite 1, Lockport, NY 14094
1 Park Place, Suite 248, Fredonia, NY 14063

By contrast, enabling seniors to age in places stabilizes neighborhoods, preserves long-term homeownership, and reduces reliance on higher-cost public services.

This local law is therefore best understood not as a simple tax expenditure, but as a ***preventive investment*** in community stability, public health, and long-term fiscal sustainability.

Importantly, the revised structure of this proposal reflects a careful and balanced approach. The graduated exemption ensures that relief is targeted to those with modest incomes:

- 65% exemption for households with income at or below $47,000
- 60% exemption for incomes between $47,001 and $48,000
- 55% exemption for incomes between $48,001 and $49,000
- 50% exemption for incomes between $49,001 and $50,000

This framework directs the greatest benefit to those least able to absorb rising costs while maintaining proportionality across income bands.

Just as importantly, this law brings Erie County into alignment with authority already granted under New York State law; ensuring that local seniors can fully benefit from relief the State has determined is appropriate and necessary.

Stable housing is foundational to health, dignity, and independence. At a time when access to food assistance and health care is becoming less certain, property tax policy remains one of the most effective tools available at the local level to help older adults remain safely in their homes.

This is a measured, targeted intervention that will make a meaningful difference in the lives of thousands of Erie County seniors at a moment of increasing vulnerability. I respectfully urge the Legislature to adopt it.

Thank you for your leadership and your continued commitment to the well-being of older adults in our community.

Very truly yours,

Karen L. Nicolson, Esq.

Chief Executive Office