



Office of Real Property Tax Services
W A Harriman Campus, Albany NY 12227-0801

Affidavit of Continued Eligibility for Senior Citizens Exemption For County, City, Town and/or Village Taxes

State of New York:

County: _____

_____, being duly sworn, depose(s) and say(s):
Name of owner(s)

1 I am (We are) the owner(s) of real property located at:

Street address _____

Village of _____, City/Town of _____
State of New York.

2 Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot: _____

3 Mailing address: _____

Telephone number Day: () _____ Evening: () _____

4 Since I (we) last filed an application or affidavit for this exemption:

- a. there has been no change in the ownership of the property;
b. there has been no change in marital status of the owners and all of the owners continue to reside on the property; and
c. the property continues to be used exclusively for residential purposes.

5 The income of the owner(s) for the applicable income tax year (see instructions) is not more than the maximum income allowed by the following municipalities (Mark an X in the appropriate box(es) if your total income last year was more than the maximum amount allowed by that municipality; see instructions):

- County
City/Town
Village

Certification

Subscribed to and sworn to before me, this _____ day of _____, 20 _____.

Table with 2 columns: Signature of Owner, Commissioner of deeds or notary public

Instructions

General information

Real Property Tax Law § 467, authorizes municipalities (except New York City), to adopt a local law, ordinance, or resolution, after a public hearing, to eliminate the need for senior citizens to reapply if they have received the exemption on five consecutive assessment rolls. To take advantage of this option where available, senior citizens **must** submit this sworn affidavit of continued eligibility to each collecting officer when they pay their taxes. When paying school district taxes, a separate affidavit must be filed on Form RP-467-aff/s.

Specific instructions

Line 4 – The assessor may continue a previously granted exemption despite the absence of one owner from the residence provided that:

- an exemption was granted when both the spouses resided in the residence, and
- the property is owned by either or both spouses, or by either or both ex-spouses, and
- the person remaining in the property is at least 62 years of age, and
- all other requirements of the law are satisfied.

If this property received the exemption last year, but one owner has since died, the exemption may be continued if the surviving spouse is at least 62 years of age. File Form RP-467-Rnw, *Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens*, with the assessor before the next taxable status date and describe the changes in circumstances.

Line 5 – In localities where the taxable status date is before April 15, the applicable income tax year is the second most recent calendar year. Where the taxable status date is on or after April 15, the applicable income tax year is the most recent calendar year. However, for taxpayers who file fiscal year income tax returns, the applicable income tax year is the fiscal year shown on their most recent return. If no return has been filed, the applicant's income is to be determined using the amounts that would have been reported if a return had been filed.

The following taxing jurisdictions have taxable status dates of April 15 or later:

City of Dunkirk in Chautauqua County
City of Elmira in Chemung County
City of Geneva in Ontario County
City of Glen Cove in Nassau County
City of Oneida in Madison County
Cities of Rome and Utica in Oneida County
Cities of Mount Vernon, New Rochelle, Peekskill and Rye in Westchester County
All towns in Westchester County
Villages of Harrison and Scarsdale in Westchester County

Income is defined as the federal adjusted gross income (FAGI) for federal income tax purposes as reported on the applicant's federal income tax return (1040) subject to the following revisions:

- Social Security benefits not included in the applicant's FAGI are considered income, except where a locality has opted to exclude them from income.
- Distributions from an individual retirement account or individual retirement annuity included in the applicant's FAGI are not considered income, except where a locality has opted to include them in income.
- Medical and prescription drug expenses of an owner that were actually paid for and not reimbursed or paid by insurance may be deducted from income where a locality has opted to allow them to be deducted.
- If an owner is an inpatient in a residential health care facility, the amount paid for care at the facility by that owner (or by that owner's spouse or co-owner) can be deducted from income.
- Any tax-exempt interest or dividends that were not included in the applicant's FAGI is considered income.
- The net amount of loss claimed on federal Schedule C, D, E, F, or any other separate category of loss cannot exceed \$3,000, and the total amount of all losses claimed cannot exceed \$15,000.

Note: Each municipality which grants the senior citizens exemption must set a maximum income limit within State set limitations. It is possible for an owner's income to be below the limit of one of the municipalities in which their property is located, but above the limit of another. If the income of the owner(s) exceeds the income ceiling of one or more of the municipalities listed on line 5, mark an **X** in the applicable box(es).

Note to Tax Collector: Forward a copy of this form to the appropriate county, city, town, or village assessor.