



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

Affidavit of Continued Eligibility for Senior Citizens Exemption for School 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) does not exceed the maximum income eligibility level established by the school district.

6 There are no children of owners, tenants or lessees residing in the property who attend public school, grades Pre-K through 12, or if there are such children residing in the property, the school district in which the property is located has opted to permit a school tax exemption in such situations. If there are such children residing in the property, they were not brought into the property in whole or in substantial part for the purpose of attending a particular school within the school district.

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 school districts to adopt a resolution, after a public hearing, to eliminate the need for senior citizens to reapply if they 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 the school tax collector when they pay their taxes. When paying county, city, town, or village taxes, a separate affidavit must be filed on Form RP-467-aff/ctv.

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 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 on 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) and 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.

Line 6 – If any child, including a child of tenants or lease holders, resides on the property, and such child attends any public school (grades Pre-K through 12), the school district will not grant an exemption from school taxes unless they adopted a resolution to permit a school tax exemption for otherwise eligible residential property where children attending a public school reside. Such a child may not have been brought to the residence in whole or in substantial part for the purpose of attending a particular school in the school district.

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