



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR PARTIAL TAX EXEMPTION FOR
REAL PROPERTY OF MEMBERS OF THE CLERGY
(See information and filing requirements on back of form)

1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
Day No. ( )
Evening No. ( )
E-mail address (optional)

3. Location of property
Street address
Village (if any)
City/Town
School District
Parcel identification no. (see tax bill or assessment roll)
Tax map number or section/block/lot

Attach document providing ownership, such as deed, if not previously submitted

4. Is applicant an actual resident and inhabitant of the State of New York?
5. Is applicant engaged in ministerial work assigned to him/her by the church or denomination of which applicant is a member, such work constituting applicant's principal occupation?
If yes, indicate name of church or denomination:

If no, indicate alternative basis for exemption:
Applicant is unable to perform his/her religious duties due to impaired health.
Applicant is over seventy years of age.
Applicant is surviving spouse of a member of the clergy who met the requirements of this statute at the time of his/her death, and applicant has not remarried.
Name of deceased spouse
Name of deceased spouse's church or denomination

6. Is the applicant occupied in secular employment?
If yes, indicate amount of time devoted to:
a. secular employment: per
b. religious duties: per
Description of secular duties:

7. Is applicant the owner of other real property in the State of New York which is exempt from taxation pursuant to this statute?
a. If yes indicate location of property:
(City, Town, Village) (County) (School District)
b. Amount of exemption on other property \$

I, hereby certify that the information on this application, and any accompanying papers constitute a true statement of fact.

(Signature of owner or authorized representative) Date

**GENERAL INFORMATION AND REQUIREMENTS**

**1. AUTHORIZATION FOR EXEMPTION**

Section 460 of the Real Property Tax Law authorizes an exemption from real property taxation (but not special ad valorem levies or special assessments) to the extent of fifteen hundred dollars (\$1,500) for real property owned by a member of the clergy or the unmarried surviving spouse of such member of the clergy meeting the statutory qualifications. The exemption is applied against the assessed value of the property.

**2. APPLICATION FOR EXEMPTION**

An application must be filed annually. Proof of ownership need only be included with the first filing of this application. Where proof of age is required, such proof need only be submitted once. Where applicable, proof of poor health must be submitted annually.

**3. PLACE OF FILING APPLICATION**

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county, city, or town and school taxes. If the property is also located within a village which assesses, a separate application for exemption from village taxes must be submitted to the village assessor. In Nassau County, application for exemption from county, town and school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, application for exemption from county, city, town, village and school district taxes must be filed with the Tompkins County Division of Assessment. Do not file this form with the Office of Real Property Tax Services.

**4. TIME OF FILING APPLICATION**

The application must be filed in the assessor’s office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, the taxable status date is determined by the city charter and the city assessor’s office should be consulted for the specific date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.

**THE STATUTE: REAL PROPERTY TAX LAW, SECTION 460**

460(1). Clergy. Real property owned by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which he or she is a minister, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his or her unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars.

**SPACE BELOW FOR USE OF ASSESSOR**

Date application filed \_\_\_\_\_ Applicable taxable status date \_\_\_\_\_

Application:  Approved  Disapproved

a. Assessed valuation of parcel before applying clergy exemption..... \$ \_\_\_\_\_

b. Clergy exemption granted ..... \$ \_\_\_\_\_

Taxable valuation of parcel after applying clergy exemption ..... (a. minus b.) ..... \$ \_\_\_\_\_

\_\_\_\_\_  
Assessor’s signature

\_\_\_\_\_  
Date