



Affidavit of Continued Eligibility For County/City/Town/Village Partial Tax Exemption for Real Property of Senior Citizens

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 last year 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 _____.

Signature of Owner	Commissioner of deeds or notary public
Signature of Owner	

Instructions

General information

After a public hearing, Real Property Tax Law, section 467, authorizes municipalities (except New York City), to adopt a local law, ordinance, or resolution to eliminate the need for senior citizens to reapply if they have received the exemption on five consecutive assessment rolls. Senior citizens **must** submit this sworn affidavit of continued eligibility (Form RP-467-aff/ctv) to each collecting officer when they pay their taxes.

Specific instructions

Line 4 – We 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
- title is in either or both spouses', or in 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 – The income for last year refers to income received during the income tax year, or, if no income taxes were paid, the calendar year immediately preceding the taxable status date of the assessment roll on which this municipal tax bill is based. Taxable status date in most towns is March 1.

- In Nassau County towns, taxable status date is January 2.
- Westchester County towns have either a May 1 **or** June 1 taxable status date; contact your assessor.
- In cities, the date is determined from charter provisions (consult city clerk or assessor).
- In most villages that assess property themselves, taxable status date is January 1, but the village clerk should be consulted for variations.

Note: Each municipality which grants the senior citizens exemption must set a maximum income limit within State set limitations. Although the income of the owner(s) may satisfy one or more locally established income ceiling, it may not satisfy 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.