



# Affidavit of Continued Eligibility for Partial School 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 preceding calendar year 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 twelve, 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 \_\_\_\_\_.

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 school districts to adopt a resolution to eliminate need for senior citizens to reapply if they received the exemption on five consecutive assessment rolls. Senior citizens **must** submit this sworn affidavit of continued eligibility to the school tax collector 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 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 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-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.

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