



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

**APPLICATION FOR PARTIAL TAX EXEMPTION
FOR CERTAIN LIVING QUARTERS OCCUPIED
BY SENIOR CITIZEN OR DISABLED INDIVIDUAL**

Application for exemption or renewal of exemption must be filed with Town of Cortlandt Assessor by taxable status date. Do not file form with the Office of Real Property Tax Services.

- 1. Name and telephone no. of owner(s) _____

 Day No. () _____
 Evening No. () _____
- 2. Mailing address of owner(s) _____

 E-mail (optional) _____

- 3. Location of property _____ Town of Cortlandt
 Street address _____
 Property identification (see tax bill or assessment roll)
 Tax map number or section/block/lot _____

- 4. New application
 Renewal application
- 5. Is this residential property the legal residence of its owner yes no
- 6. Living quarters constructed or reconstructed to provide living quarters to senior citizen or disabled person (check one-attach proof of age or receipt of social security disability payments; proof of age need be submitted only with original application)

7. Description of construction or reconstruction of residential property made for the purpose of providing living quarters to senior citizen or disabled individual _____

8. Date of commencement of construction of living quarters: _____
Date of completion of construction of living quarters: _____

- 9. Are the living quarters the legal residence of the senior citizen or disabled person?
 yes no (attach proof of residency)

I certify that all statements made on this application are true and correct

Signature(s) of owner(s)

INSTRUCTIONS

1. Authorization for exemption

Section 467-d of the Real Property Law authorizes the Town of Cortlandt, Westchester County, to adopt a local law authorizing a partial exemption from town taxes and special ad valorem levies equal to the increase in value to residential property as the result of the construction or reconstruction of dwelling space for persons who are at least 65 years of age or who are disabled and receiving social security disability payments. In addition, (1) the town's zoning must permit such construction, (2) the construction must be within the geographic area where such construction is permitted, (3) construction or reconstruction of the living quarters must have occurred subsequent to January 1, 1999 and (4) the property must be the owner's principal residence.

2. Duration and computation

The exemption is limited to the lesser of (1) the increase in the assessed value attributable to the new dwelling space, (2) twenty [20] percent of the total assessed value of the property, or (3) twenty [20] percent of the median sale price of residential property in the county. In addition, if the senior citizen or disabled resident changes his or her legal residence, the exemption ends.

3. Filing of application

Application for the exemption or for the renewal of the exemption must be filed annually with the Town of Cortlandt Assessor on or before taxable status date. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor.

FOR ASSESSOR'S USE

- 1. Date application filed _____
- 2. Applicable taxable status date _____
- 3. Action on application Approved Disapproved
- 4. Exempt assessed value \$ _____

Assessor's signature

Date