



Department of Taxation and Finance
Office of Real Property Tax Services

RP-467-Dnl
(1/18)

Notice of Denial of Application for Partial Tax Exemption of Senior Citizens

Real Property Tax Law, Section 467

Name and address of applicant:

Name of assessing unit: _____

Description of property as it appears on assessment roll: _____

Your application for a partial real property tax exemption has been denied for:

- City/Town County Village School District

because you did not satisfy the requirement(s) concerning:

- age (one or more owners does not qualify)
- income (income exceeds maximum amount allowed)*
- ownership (title not held for required time period)
- residency (property or a portion thereof not used exclusively for residential purposes)
- legal residence (not the legal residence of one or more owners)
- public school children (child attending public school residing on premises and school district does not permit exemption in such situation - school tax purposes only, for grades pre-K through 12)
- other (specify): _____

Explanation: _____

- * Even though your application for the senior citizens exemption has been denied, your income satisfies the income requirement for the Enhanced School Tax Relief (STAR) exemption and you are approved for that exemption.
- Even though you are not eligible for the Enhanced STAR *exemption*, you may be eligible to receive a check for the Enhanced STAR *credit* instead. To receive a check for the Enhanced STAR credit, you must register for it. For more information, visit www.tax.ny.gov/star or call (518) 457-2036.

If you disagree with the assessor's determination, you may appeal to the Board of Assessment Review by submitting a written complaint to the assessor on or before the day the board meets. You may obtain Form RP-524, *Complaint on Real Property Assessment*, from the assessor or visit www.tax.ny.gov/forms/orpts/assessment_grievance.htm. The Board of Assessment Review is scheduled to meet on _____ .

Date	Assessor's signature
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