New for 2019
Form RP-467 no longer serves as the application for the Enhanced STAR exemption. Form RP-467 may only be used to apply for the partial tax exemption for real property of senior citizens. It may not be used to apply for the Enhanced STAR exemption, which is a separate exemption.


Note: If you do not already have a STAR exemption you may not apply for a new STAR exemption, but you may be eligible for a STAR credit, which is provided in the form of a check. For more information about the STAR credit, visit www.tax.ny.gov/STAR or call 518-457-2036

General information
Real Property Tax Law, section 467, gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying senior citizens. To qualify, seniors must be 65 years of age or older, meet certain income limitations, and other requirements.

For the basic 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between $3,000 and $29,000. Localities have the further option of giving exemptions of less than 50% to seniors whose incomes are more than $29,000.

Under the sliding-scale options, a qualifying senior can have a yearly income as high as $34,699.99 and get a 20% exemption, or, if the municipality chooses, an income of $36,499.99 and get a 10% exemption, or an income of $37,399.99 and get a 5% exemption in places where they are granting the maximum limits. Check with your local assessor or the clerks of the local governments and school districts involved to determine which local options, if any, are in effect.

Note that your property may not receive an exemption both:
• under this law, and
• the persons with disabilities and limited incomes exemption (Real Property Tax Law, section 459-c) for the same municipal tax purpose.

However, where one or more owners qualify for exemption under this section, and the other owner qualifies for exemption under section 459-c, the owners may choose the more beneficial exemption.

Where to file the application
You should file the application Form RP-467:

<table>
<thead>
<tr>
<th>With:</th>
<th>For:</th>
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</thead>
<tbody>
<tr>
<td>the city, town or village assessor</td>
<td>partial exemption from city, town and village property taxes</td>
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<tr>
<td>the city or town assessor who prepares the assessment roll used for county, school, or village taxes</td>
<td>partial exemption from county or school district taxes, or from village taxes in villages that do not assess property</td>
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<tr>
<td>the Nassau County Department of Assessment</td>
<td>exemption from county, town or school taxes in Nassau County</td>
</tr>
<tr>
<td>the Tompkins County Division of Assessment</td>
<td>exemption from county, city, town, village or school district taxes in Tompkins County</td>
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Note: If you submit a self-addressed, prepaid envelope with your application for exemption, the assessor must, within three days after they complete and file the tentative assessment roll, notify you if they approve or deny your application. If you submit a second self-addressed, prepaid envelope the assessor must also notify you that they received your application.

Deadline for filing
You must file the application in the assessor’s office on or before the appropriate taxable status date, which, in most towns, is March 1.

• In Nassau County, the taxable status date is January 2, but that county is authorized to establish a later filing date. Contact the county to obtain that date.
• Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor.
• In cities, the date is determined from charter provisions. In New York City, the taxable status date is January 5, but applications for this exemption may be filed on or before March 15.
• The taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

(Municipalities may choose to accept applications as late as the date the board of assessment review meets to hear assessment complaints, where certain hardship situations exist.)

Exception to deadline: Otherwise qualifying senior citizens, who purchase property after the levy of taxes, may apply to the assessor within 30 days of their acquisition of title. The assessor must notify the applicant and the board of assessment review, by first class mail, of his or her decision and of the applicant’s right to review of that decision. If a complaint is filed, the board of assessment review must meet to hear it and determine the exemption amount.
Renewal application
You must timely file an annual renewal application (Form RP-467-Rnw) in the assessor’s office to continue the exemption. Although some assessing units may accept renewal applications to be filed after the taxable status date, you should file the renewal application on or before such date. Some municipalities permit the filing of affidavits (Form RP-467-aff/ctv for a city, town, or village, Form RP-467-aff/s for a school district) in lieu of renewal applications after the exemption has been granted on five consecutive assessment rolls.

Line instructions
Property information – If the title to the property is in more than one name, list each name here. See the deed or other proof of title to find the name of the owner or owners. If more than one person owns the property, all owners must qualify for the exemption.

Note: If a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the beneficiary of the trust qualifies. Answer all questions on the basis of the beneficiary’s qualifications for the exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship.

Municipalities which offer the senior citizens exemption may also offer it to otherwise qualifying senior citizens who are tenant-stockholders of a cooperative apartment corporation. The percentage of exemption to which the senior citizen is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-stockholder’s percentage of ownership of the stock of the corporation.

Location of the property should conform to its description on the latest assessment roll. Contact your assessor for assistance in furnishing this description.

Line 1 – Each of the owners of the property must be 65 years of age or over, except that, where the owners are husband and wife, or are siblings, only one spouse or sibling need be 65 years or over. Age is determined as of the applicable taxable status date. (Some municipalities may allow the exemption where an otherwise eligible owner becomes 65 years of age after the taxable status date but on or before December 31. Check with your assessor to determine if this option is in effect.)

Where an exemption was in effect on property owned by a married couple, to retain eligibility, a surviving widow or widower must be 62 years of age by the applicable taxable status date. Similarly, where the exemption was granted to a married couple and the older spouse leaves the property due to divorce, legal separation or abandonment, the exemption is retained if the remaining owner is at least 62 years of age.

You must provide satisfactory proof of age. You may provide proof of age from one of the following:

- Driver license
- Birth certificate
- Hospital birth record
- Social Security Administration affidavit of age
- Voter’s registration record
- Census record
- Insurance record
- Marriage record
- Passport
- Military record
- Immigration document, etc.

Once you submit proof of age you will not have to submit it in future years unless specifically requested.

Line 2 – To qualify for the senior citizens exemption, you must show either that:

- your previous residence was granted the exemption, or
- that title was vested in the owner or all of the owners for at least 12 consecutive months prior to the date of filing the application.

In computing the 12-month period, it is important that:

- The period of ownership is not interrupted by:
  - a transfer of title to one spouse from the other.
  - a transfer of title to a surviving spouse from a deceased spouse either by will or operation of law.
- The period of ownership of a prior residence may be considered where:
  - there was a taking of the property by condemnation or other involuntary proceeding (except a tax sale) and another property has been acquired to replace the taken property.
  - the prior residence has been sold and a replacement purchase made within one year if both residences are within the State.

Line 3 – The applicant must provide proof of ownership of the particular property upon which the exemption is sought. Such proof might consist of a copy of the deed by which title was acquired by the applicant or other document indicating that title is vested in the applicant. Once this proof has been submitted, it will not have to be submitted in future years unless specifically requested by the assessor.

Lines 4 and 5 – The property must be the legal residence of, and must be occupied by, all owners of the property unless:

- a non-resident owner, who is the spouse or former spouse of the resident owner, is absent from the residence due to divorce, legal separation, or abandonment, or
- an owner is absent from the property while receiving health related services as an inpatient of a residential health care facility and the property is not occupied by anyone other than the spouse or co-owner of such owner. A residential health care facility is a nursing home or other facility that provides or offers lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services.

The property for which the exemption is sought also must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the senior citizens exemption will apply only to the portion used exclusively for residential purposes.

Line 6 – The exemption cannot be granted if the income of the owner, or the combined income of all the owners, exceeds the maximum income limit set by the locality. If the owner is married, the income of the spouse must be included in the total unless the spouse is absent from the residence due to a legal separation or abandonment. The income of a non-resident former spouse, who retains an ownership interest, is not included. You should contact the assessor to determine the locally applicable income limits.

Income is to be reported on the basis of the latest preceding income tax year prior to the date of application. This usually is the preceding calendar year.

Income includes:

- all Social Security payments
• salary and wages (including bonuses)
• interest (including non-taxable interest on state or local bonds), total dividends
• net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
• income from estates or trusts
• gains from sales and exchanges
• the total amount received from governmental or private retirement or pension plans
• annuity payments (excluding amounts representing a return of capital)
• alimony or support money
• unemployment insurance payments, disability payments, workers’ compensation, etc.

Income does not include:
• Supplemental Security Income
• reparation payments made to individuals because of their status as victims of Nazi persecution
• moneys received pursuant to the Federal Foster Grandparent Program
• welfare payments
• proceeds of a reverse mortgage (but any interest or dividends realized from the investment of such proceeds are income)
• gifts, inheritances or a return of capital.

**Line 7** – If an owner is an inpatient in a residential health care facility, the owner’s other income is not considered income in determining exemption eligibility if it does not exceed the amount paid by such owner, spouse or co-owner for care at the facility. Proof from the facility of the amount paid for an owner’s care must be submitted with the application.

**Line 8** – At local option, municipalities may permit applicants to deduct from their incomes all medical and prescription drug expenses which are not reimbursed or paid by insurance. Check with the assessor to determine if this option is locally available. If so, complete line 8 on the application. Proof of the expenses and reimbursement, if any, must be submitted with the application.

**Line 9** – At local option, municipalities may permit applicants to deduct from their incomes veterans disability compensation payments. Check with the assessor to determine if this option is in effect. If so, complete line 9. Attach proof of receipt of the amount being deducted.

**Line 10** – If the owner, any of the owners, or the spouse of any of the owners filed a federal or New York State income tax return for the preceding calendar year, a copy of the return must be submitted with the application. If you do not have a copy of the Federal income tax return, it may be obtained from the District Office of Internal Revenue Service in which the return is filed. Visit www.irs.gov for further information. Instructions on how to request a copy of a New York State income tax return are available online at www.tax.ny.gov/help/contact/get-copy-of-return.htm. Follow the instructions in the section All Other Returns.

You can still file your application for exemption with your assessor pending any submission of income tax return(s) you are required to provide with Form RP-467 or RP-467-RNW.

**Line 11** – If any child, including a child of tenants or lease holders, resides on the property for which an exemption from school taxes is sought, and such child attends any public school (grades pre-K-12), no exemption from school taxes may be granted unless the school district in which the property is located has adopted a resolution to permit a school tax exemption for otherwise eligible residential property where children attending public school reside. The child may not have been brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district.