

Does your business project qualify for a Tax Abatement?

1. Is the property located in the Town of Liberty?
2. Is the cost of construction, alteration, installation or improvement over \$10,000
3. Your business must not be receiving any other property tax abatement.

Duration and computation of exemption

The amount of the exemption in the first year is 50% of the increase in the assessed value attributable to the improvement. The exemption amount then decreases by 5% in each of the next nine years.

Large commercial projects are encouraged to contact Sullivan County Industrial Development Agency to explore I.D.A. incentives.

How to apply

Fill out an application form for the 485b program available from the Town of Liberty Assessor:

Deborah Shea 845 292-4843

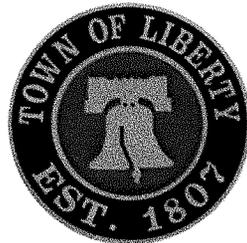
Assessor's Office is located upstairs in the Town Hall

S.C.I.D.A.: One Cablevision Center
Liberty, NY 12754
845 295-2603

Town of Liberty

120 N. Main Street
Liberty, NY 12754
845-292-5110

www.townofliberty.org



Will your property improvement affect your tax assessment?

This pamphlet will explain how your proposed improvement may (or may not) affect your tax assessment. The Town of Liberty would like to make you aware of various programs you could take advantage of to reduce the impact, if any, of your proposed improvement.

When in Town, stop by and say hello. Our offices are located at 120 North Main Street in the Village of Liberty. The Assessor's and Code Enforcement Officer's offices are located on the second floor of the historic Keller Mansion.

Liberty is a diverse, welcoming community surrounded by exquisite natural beauty.

Does your home improvement project qualify for a Tax Abatement?

1. Is the property located in the Town of Liberty?
2. Is the building or structure designed and occupied exclusively for residential purposes by not more than two families?
3. Does the value of such reconstruction, alteration or improvement exceed \$3,000?
4. Is the greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old.

If you answered all questions, "yes", then you may qualify

Duration and computation of exemption

Year Exemption Percentages of the increase in assessed value attributable

1	100.0
2	87.5
3	75.0
4	62.5
5	50.0
6	37.5
7	25.0
8	12.5

How to apply

Fill out an application form for the 421f program available from the Town Assessor

How home Improvements may affect your property taxes

While some home improvements will result in increasing your property tax assessment, the projects listed here will not raise them. Depending upon the project you are undertaking you may be eligible for one of the tax abatement programs described elsewhere in this brochure.

Here are some normal maintenance and repair jobs which you can do on your property that will not increase your assessment:

- Painting - outside and inside
- Repointing, repairing and replacing existing masonry
- Replacing light fixtures (if not part of complete modernization)
- Remove unused porch and dated exterior trim
- Added electrical outlets
- Outdoor electric cable and outdoor lights
- Sandblasting existing masonry
- Lawns and landscaping
- Lawn sprinkler systems
- New roof replacement
- Repairing or replacing sidewalls or drives
- Patio
- Exterior awnings
- Replace dilapidated sheds and garages with rear lot parking area
- New furnace replacing worn out furnace of same grade
- Replace septic
- Fencing
- Add or replace gutter down-spouts
- Put numbers on houses
- Added light near house number
- Automatic electric hot water heater
- Plaster repairs
- Pave rear lot parking area (1500 feet or less)
- Add built-in vent fans
- Redecorating, including new wallpaper
- Repairing porches and steps as long as no change in square footage
- Weather stripping, storm windows and doors
- window & door
- Added closets and other minor built-ins
- New ceilings

Chapter 133

TAXATION

[HISTORY: Adopted by the Town Board of the Town of Liberty as indicated in article histories. Amendments noted where applicable.]

ARTICLE I

Nonprofit Organizations

[Adopted 12-30-1971 by L.L. No. 1-1971]

§ 133-1. Purpose.

The purpose of this article is to subject to taxation real property owned by nonprofit corporations or associations specified in § 133-2 of this article as authorized by Paragraph (b) of Subdivision 1 of Section 420-b of the Real Property Tax Law.

§ 133-2. Organizations affected.

Real property owned by a corporation or association which is not organized or conducted exclusively for religious, charitable, hospital, educational or cemetery purposes or for two or more such purposes, but is organized or conducted exclusively for the following purposes or for two or more such purposes, and used exclusively for carrying out thereupon one or more of such purposes, shall be taxable: moral or mental improvement of men and women, Bible, tract or missionary, benevolent, infirmary, scientific, literary, bar association buildings, medical societies, public playground, patriotic or historical, societies for the enforcement of laws relating to children or animals.

§ 133-3. Special levies and assessments.

Real property which is taxable pursuant to this article shall be subject to special ad valorem levies and special assessments which are imposed to defray the costs of improvements or services furnished by the Town of Liberty or by a special district established therein.

ARTICLE II

Exemption on Improvements for the Physically Disabled

[Adopted 2-12-1992 by L.L. No. 1-1992]

§ 133-4. Findings.

Recognizing that home improvements made by physically impaired residents to accommodate their disabilities are made out of necessity in order to achieve a functional living environment, the Town Board of the Town of Liberty finds it to be in the public interest to enact a local law which would grant exemptions on such home improvements.

§ 133-5. Exemption granted; statutory authority.

Pursuant to § 459 of the Real Property Tax Law, any real property used solely for residential purposes as a one-, two- or three-family residence shall be exempt from taxation to the extent of any increase in value attributable to any improvement that is made for the purpose of facilitating and accommodating the use and accessibility of such real property by:

- A. A resident owner of the real property who is physically disabled; or
- B. A member of the resident owner's household who is physically disabled, if such household member resides at the subject real property.

§ 133-6. Qualifications for exemption.

To qualify as physically disabled for purposes of this article, the resident owner shall submit to the Town Assessor a certified statement from a physician licensed to practice in the State of New York on a form prescribed and made available by the State Board which states that the individual or a member of the individual's household has a permanent physical impairment which substantially limits one or more of such individual's major life activities; except that an individual who has obtained a certificate from the State Commission for the Blind and Visually Handicapped stating that such individual is legally blind may submit such certificate in lieu of a physician's certified statement.

§ 133-7. Application for exemption.

Such exemption shall be granted only upon application by the owner or all of the owners of the real property on a form prescribed and made available by the State Board. The applicant or applicants shall furnish such information as the Board shall require. The application shall be filed, together with the appropriate certified statement of physical disability or certificate of blindness, with the Town Assessor on or before the first day of May.

§ 133-8. Approval of application.

If the Town Assessor is satisfied that the improvement is necessary to facilitate and accommodate the use and accessibility by a resident who is physically disabled and the applicant is entitled to an exemption, the Town Assessor shall approve the application and enter the taxable assessed value of the parcel for which an exemption has been granted on the assessment roll with the taxable property, indicating the amount of the exemption as determined by the Town Assessor. Said exemption shall continue on the subject real property until the improvement ceases to be necessary to facilitate and accommodate the use and accessibility of said real property by the resident who is physically disabled.

§ 133-9. Renewal of application required.

To enable the Town Assessor to ascertain that the improvement continues to be necessary to facilitate and accommodate the use and accessibility by the physically disabled, the applicant owner or owners shall be required to renew their application for the exemption at three-year intervals. Said renewal procedure shall involve a resubmission of the original application and an updated physician's certificate.

§ 133-10. Applicability to existing improvements.

Said exemption shall also apply to improvements constructed prior to the effective date of this article.

ARTICLE III
Senior Citizens' Exemption
[Adopted 2-8-1995; amended in its entirety 11-10-2003 by L.L. No. 4-2003]

§ 133-11. Partial exemption granted; conditions.

By resolution of the Town Board adopted pursuant to § 467 of the Real Property Tax Law, an exemption may be granted to persons 65 years of age or older in compliance with the procedures as set forth in such section based upon the following schedule:

Annual Income	Assessed Valuation Exempt from Taxation
\$17,500 or less	50%
More than \$17,500 but less than \$18,500	45%
More than \$18,500 but less than \$19,500	40%
More than \$19,500 but less than \$20,500	35%
More than \$20,500 but less than \$21,400	30%
More than \$21,400 but less than \$22,300	25%
More than \$22,300 but less than \$23,200	20%

ARTICLE IV
Residential Capital Improvement Exemption
[Adopted 12-29-1997 by L.L. No. 6-1997]

§ 133-12. Purpose.

This article is adopted pursuant to § 421-f of the Real Property Tax Law for the purpose of exempting capital improvements to residential buildings from taxation and special ad valorem levies and shall be applied in accordance with that statute, as amended from time to time.

§ 133-13. Definitions.

As used in this article, the following terms shall have the meanings indicated:

RESIDENTIAL BUILDING — Any building or structure designed and occupied exclusively for residential purposes by not more than two families.

RECONSTRUCTION, ALTERATION AND IMPROVEMENT — Shall not include ordinary maintenance and repairs.

§ 133-14. Exemption granted; conditions.

A. Residential buildings reconstructed, altered or improved subsequent to the effective date of this article shall be exempt from taxation and special ad valorem levies to the extent

provided herein.

- B. No such exemption shall be granted for reconstruction, alterations or improvements unless:
- (1) Such reconstruction, alteration or improvement was commenced subsequent to the effective date of this article.
 - (2) The value of such reconstruction, alteration or improvement exceeds \$3,000.
 - (3) The greater portion, as so determined by square footage, of the building reconstructed, altered or improved is at least five years old.

§ 133-15. Calculation of exemption.

The buildings described in § 133-14 shall be exempt for a period of eight years to the extent of the following percentages of the increase in assessed value thereof attributable to such reconstruction, alteration or improvement:

Year Exemption Percentage

1	100.0
2	87.5
3	75.0
4	62.5
5	50.0
6	37.5
7	25.0
8	12.5

§ 133-16. Application; grant of exemption.

- A. An exemption shall be granted only upon application by the owner of the building on a form prescribed by the State Board of Real Property Services. The application shall be filed with the Assessor of the Town of Liberty on or before the appropriate taxable status date.
- B. If satisfied that the applicant is entitled to an exemption pursuant to this article, the Assessor shall approve the application, and such building shall thereafter be exempt from taxation and special ad valorem levies as herein provided commencing with the assessment roll prepared on the basis of the taxable status date. The assessed value of any exemption granted pursuant to this article shall be entered by the Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 133-17. Termination of exemption.

In the event that a building granted an exemption pursuant to this article ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption shall cease.

ARTICLE V
Veterans' Exemption
[Adopted 5-2-2005 by L.L. No. 4-2005]

§ 133-18. Purpose.

This article is adopted pursuant to Real Property Tax Law § 458-a for the purpose of the maximum exemption allowable to veterans who own residential real property in the Town of Liberty.

§ 133-19. Increase of maximum exemptions.

Notwithstanding the basic statutory maximum exemptions set forth in Subdivisions 2(a), (b) and (c) of § 458-a of the Real Property Tax Law, pursuant to the authority provided by Subdivision 2(d) of § 458-a of the Real Property Tax Law, the maximum exemptions allowable in the Town of Liberty under Subdivisions 2(a), (b) and (c) of § 458-a of the Real Property Tax Law are hereby increased to \$27,000 (wartime), \$18,000 (combat zone) and \$90,000 (disability), respectively.

ARTICLE VI
Condominiums
[Adopted 5-2-2005 by L.L. No. 5-2005]

§ 133-20. Purpose.

This article is adopted pursuant to Real Property Law § 339-y(1)(f) and Real Property Tax Law § 581(1)(c) for the purpose of preventing converted condominiums from obtaining preferential property tax treatment in the Town of Liberty.

§ 133-21. Inapplicability of statutory provisions regarding converted condominium units.

The provisions of Real Property Law § 339-y(1)(b) and Real Property Tax Law § 581(1)(a) shall not apply to converted condominium units within the Town of Liberty.

ARTICLE VII
Exemption for First-Time Home Buyers of Newly Constructed Homes
[Adopted 8-5-2013 by L.L. No. 2-2013]

§ 133-22. Exemption provided; statutory authority.

This article is adopted pursuant to Real Property Tax Law § 457 for the purpose of providing a partial exemption from Town of Liberty real property tax for qualified first-time home buyers as specified below.

§ 133-23. Qualifications; regulations.

- A. Subject to the qualifications and regulations set forth herein, a partial exemption from real property taxes is hereby granted to qualified first-time home buyers of primary property within the Town of Liberty.
- B. Newly constructed primary residential property purchased by one or more persons, each of

whom is a first-time home buyer and has not been married to homeowner in the three years prior to applying for this first-time home buyer's exemption, shall be exempt from taxation levied by or on behalf of the Town of Liberty, when such newly constructed residential property is located within the Town of Liberty. Such exemption, to be for a period of five years, shall be computed in accordance with the following table:

Year of Exemption	Percentage of Assessed Valuation Exempt From Tax
1	50%
2	40%
3	30%
4	20%
5	10%
6 or more	0%

C. Eligibility for exemption; exception.

- (1) Any newly constructed primary residential property within the 125% of the purchase price limits as defined by the State of New York Mortgage Agency low-interest rate mortgage program in the nontarget, one-family new category for Sullivan County and in effect on the contract date for the purchase and sale of such property shall be eligible for the exemption allowed pursuant to this article.
- (2) A first-time home buyer who either as part of the written contract for sale of the primary residential property, or who enters into a written contract within 90 days after closing of the sale of the primary residence for reconstruction, alteration or improvements, the value of which exceeds \$3,000, to the primary residential property shall be exempt from taxation to the extent provided by this article. Such exemption shall apply solely to the increase in assessed value thereof attributable to such reconstruction, alteration, or improvement, provided that the assessed value after reconstruction, alteration or improvements does not exceed 15% more than the purchase price limits as defined in Subsection C(1) above. For purposes hereof, the terms "reconstruction," "alteration" and "improvement" shall not include ordinary maintenance and repairs.
- (3) A first-time home buyer shall not qualify for the exemption authorized pursuant to this article if the household income exceeds 125% of income limits defined by the State of New York Mortgage Agency low-interest rate mortgage program in the nontarget, one- and two-person household category for Sullivan County and in effect on the contract date for the purchase and sale of such property.

D. Newly constructed primary residential property purchased by first-time home buyers at a sales price greater than the maximum eligible sales price shall qualify for the exemption allowed pursuant to this article for that portion of the sales price of such newly constructed primary residential property equal to the maximum eligible sales price; provided, however,

that any newly constructed primary residential property purchased at a sales price greater than 25% above the maximum eligible sales price shall not be allowed any exemption.

- E. No exemption shall be allowed pursuant to this article for any newly constructed primary residential property purchased by a first-time home buyer on or after December 31, 2016, unless such purchase is pursuant to a binding written contract entered into prior to December 31, 2016; provided, however, that any first-time home buyer who is allowed an exemption pursuant to this article prior to such date shall continue to be allowed further exemptions pursuant to Subsection B above.
- F. This exemption shall apply to newly constructed primary residential property purchased on or after January 1, 2013.

§ 133-24. Definitions.

As used in this article, the following terms shall have the meanings indicated:

FIRST-TIME HOME BUYER — A person who has not owned a primary residential property and is not married to a person who has owned a primary residential property during the three-year period prior to his or her purchase of the primary residential property and who does not own a vacation or investment home.

HOUSEHOLD INCOME — The total combined income of all the owners, and of any owners' spouses residing on the premises, for the income tax year preceding the date of making application for the exemption.

INCOME — The adjusted gross income for federal income tax purposes as reported on the applicant's latest available tax return, subject to any subsequent amendments or revisions, reduced by distributions, to the extent included in federal adjusted gross income, received from an individual retirement account and an individual retirement annuity, provided that if no such return was filed within the one-year period preceding taxable status date, "income" shall mean the adjusted gross income that would have been so reported if such return had been filed. For purposes of this definition, "latest available return" shall mean the federal or state income tax return for the year immediately preceding the date of making application; provided, however, that if the tax return for such tax year has not been filed, then the income tax return for the tax year two years preceding the date of making application shall be considered the latest available.

NEWLY CONSTRUCTED — An improvement to real property which was constructed as a primary residential property and which has never been occupied and was constructed after November 28, 2001. "Newly constructed" shall also mean that portion of a primary residential property that is altered, improved or reconstructed.

PRIMARY RESIDENTIAL PROPERTY — Any one- or two-family house, townhouse or condominium located in the Town of Liberty which is owner occupied by such home buyer.

§ 133-25. Prohibitions.

- A. No portion of a single-family newly constructed primary residential property shall be leased during the period of time when the first-time home buyer exemption shall apply to the residence. If any portion of the single-family newly constructed primary residential

property is found to be the subject of a lease agreement, the Assessor shall discontinue any exemption granted pursuant to this article.

- B. In the event that a primary residential property granted an exemption pursuant to this article ceases to be used primarily for residential purposes or title thereto is transferred to other than the heirs or distributees of the owner, the exemption granted pursuant to this article shall be discontinued.
- C. Upon determining that an exemption granted pursuant to this article should be discontinued, the Town of Liberty Assessor shall mail a notice so stating to the owner or owners thereof at the time and in the manner provided in Real Property Tax Law § 510. Such owner or owners shall be entitled to seek administrative and judicial review of such action in the manner provided by law, provided that the burden shall be on such owner or owners to establish eligibility for the exemption.

§ 133-26. Application process.

- A. Such exemption shall be granted only upon application by the owner of such building on a form prescribed by the Commissioner of the New York State Department of Taxation and Finance. The application shall be filed with the Town of Liberty Assessor on or before the taxable status date of the Town of Liberty.
- B. If satisfied that the applicant is entitled to an exemption pursuant to this article, the Town of Liberty Assessor shall approve the application, and such primary residential property shall thereafter be exempt from taxation and special ad valorem levies as provided in this article, commencing with the assessment roll prepared on the basis of the taxable status date referred to in Subsection A above. The assessed value of any exemption granted pursuant to this article shall be entered by the Town of Liberty Assessor on the assessment roll with the taxable property, with the amount of the exemption shown in a separate column.

§ 133-27. Severability.

If any clause, sentence, paragraph, subdivision, section or other part of this article shall for any reason be adjudged by a court of competent jurisdiction to be unconstitutional or otherwise invalid, such judgment shall not affect, impair or invalidate the remainder of this article, and it shall be construed to have been the legislative intent to enact this article without such unconstitutional or invalid parts therein.



Instructions for Form RP-457

Application for Real Property Tax Exemption for First-Time Homebuyers of Newly Constructed Homes (Real Property Tax Law, Section 457)

Authorization for exemption

Section 457 of the Real Property Tax Law authorizes a partial exemption from real property taxation for "newly constructed homes" purchased by "first-time homebuyers." Counties, cities, towns, and villages may hold public hearings and then adopt local laws granting the exemption. School districts, other than those in the cities of New York, Buffalo, Rochester, Syracuse, and Yonkers, have the option to hold hearings and pass resolutions providing that the exemption applies to school taxes.

Eligibility for exemption

For purposes of this exemption, a "first-time homebuyer" is any person who has not owned - and whose spouse has not owned - a primary residential property during the previous three years, and who does not own a vacation or investment home. A qualifying "newly constructed home" is a one- or two-family residence, townhouse, or condominium, which was constructed after November 28, 2001, is owner-occupied, and was not previously occupied. The exemption also applies to a renovation or remodeling of an existing home purchased by a first-time homebuyer, provided the renovation or remodeling costs exceed \$3,000 and the contract for the work is contracted for within 90 days from the date of purchase.

Eligibility for the exemption also depends, in part, on the homebuyer's income and the purchase price of the home. The "household income" (defined as the total combined incomes of all of the owners and their resident spouses) may not exceed the income limits established by the State of New York Mortgage Agency (SONYMA) and in effect on the contract date for the purchase and sale of the property for its low interest mortgage program in its non-target, one and two person household category for the county where the property is located. The purchase price of the home is similarly limited, with two exceptions:

- (1) municipalities opting into the program may increase the purchase price limit by up to 25%, and
- (2) where the purchase price exceeds the applicable limit by 15% or less, the exemption may be granted as if the purchase price equaled the applicable limit (but otherwise no exemption may be granted). The applicable SONYMA limits are available on that agency's Web site (www.nyhomes.org/home/buyers). SONYMA may also be contacted at 641 Lexington Avenue, New York NY 10022 or by telephone (toll free) at 1 800 382-4663.

"Income" for purposes of this exemption is defined as the "adjusted gross income" for federal income tax purposes as reported on the applicant's latest available federal or state income tax return, subject to any subsequent amendments or revisions, reduced by any taxable amounts of distributions from individual retirement accounts or individual retirement annuities (IRAs). A copy of the income tax return(s) must be filed with the application.

Scope and duration of exemption

The exemption, if authorized, lasts for a maximum term of five years, beginning at fifty percent in the first year and declining to ten percent in the fifth and final year. A municipality that opts in to the program may also opt to grant the exemption for a shorter term. Where it is adopted, the exemption applies to taxes and special ad valorem levies; the exemption does not apply to special assessments. The exemption applies only to homes purchased or contracted for before December 31, 2016.

Filing application

Application should be filed with the city or town assessor. Application for exemption from village taxes in villages should be filed with the assessor who prepares the assessment roll used in levying village taxes. In Nassau County, application for exemption from county, town, or school district taxes should be filed with the Nassau County Board of Assessors. In Tompkins County, application for exemption from county, city, town, village, or school district taxes should be filed with the Tompkins County Division of Assessment.

Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

Once the exemption has been granted, it is not necessary to reapply for the exemption after the initial year for the exemption to continue. There is no need to reapply in subsequent years, but, if the property ceases to be used primarily for residential purposes, or if the property is a single-family residence and any portion is leased, or if title to the property is transferred to persons other than the heirs or distributees of the owner, the exemption is terminated.



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

APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR
FIRST-TIME HOMEBUYERS OF NEWLY CONSTRUCTED HOMES

(Real Property Tax Law, Section 457)

(Instructions for completing this form are contained in Form RP-457-Ins)

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

2. Mailing address of owner(s)

Day No. () _____
Evening No. () _____
E-mail address (optional) _____

3. Location of property (see instructions)

Street address

City/Town

School district

Village (if any)

Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot: _____

4a. Property is (check one): (i) one family house (ii) two-family house
(iii) townhouse or (iv) condominium

b. If property is other than a two-family house, is any portion leased? yes no

5. Property is newly constructed primary residential property having a purchase price of \$ _____ which has never been occupied (attach purchase contract and certificate of occupancy or other proof of completion); or
 Property is primary residential property which has been altered, improved or reconstructed at a cost of \$ _____ (attach description of improvements, written dated contract, and certificate of occupancy or other proof of completion).

6. Is the property owner occupied as the primary residence of the homebuyer? yes no

7a. Has the homebuyer or homebuyer's spouse owned a primary residential property within the three-year period preceding the date of purchase of the residence for which exemption is sought? yes no

b. Most recent previous address of homebuyer and homebuyer's spouse (if different): _____

8. Does the homebuyer or homebuyer's spouse own a vacation or investment home?
 yes no

9. Total combined income of all owners and of any owners' spouses residing on the premises
\$ _____ (see instructions; attach copy of Federal or State income tax return)

Certification

I/We _____ hereby certify that the information on this application and any accompanying papers constitute a true statement of fact.

Signature(s) of owner(s)

Date

FOR ASSESSOR'S USE

Date application filed: _____

Applicable taxable status date: _____

Application approved for Town/City, County, Village,
 School District purpose(s)

Application disapproved

Assessed value of exemption granted: \$ _____

First assessment roll on which exemption is to be granted: _____

Last assessment roll on which exemption is to be granted: _____

Assessor's signature

Date



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

INSTRUCTIONS FOR THE APPLICATION FOR THE PARTIAL
REAL PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS EXEMPTION
(AND FOR ENHANCED SCHOOL TAX RELIEF [STAR] EXEMPTION)

The Law

Section 467 of the Real Property Tax Law 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 generally must be 65 years of age or older and meet certain income limitations and other requirements.

For the basic 50 percent 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 percent 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 percent exemption, or, if the municipality chooses, an income of \$36,499.99 and get a 10 percent exemption or an income of \$37,399.99 and get a 5 percent exemption in places where they are granting the maximum limits. Please 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.

If you qualify for the senior citizens exemption, you will automatically qualify for the enhanced School Tax Relief [STAR] Exemption (Real Property Tax Law, sec. 425(4)) as well; no separate STAR application will be required. In that case, after the senior citizens exemption has been applied, a substantial portion (in some cases, all) of the remaining assessed value of your property will be exempted for school tax purposes under STAR.

If you apply for both the senior citizens exemption and the enhanced STAR exemption on application form RP-467, and the assessor finds that you do not qualify for the senior citizens exemption, you may still receive the enhanced STAR exemption if your application demonstrates that you meet the eligibility requirements for the enhanced STAR exemption. If not, you may be required to submit additional documentation including the STAR application (RP-425).

Note that property may not receive an exemption both under this law and the persons with disabilities and limited incomes exemption (Real Property Tax Law, sec. 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

The application form (RP-467), should be filed with the city, town or village assessor for partial exemption from city, town and village property taxes. For partial exemption from county or school district taxes, or from village taxes in villages that do not assess property, the application should be filed with the city or town assessor who prepares the assessment roll used for county, school, or village taxes. However, in Nassau County, applications for exemption from county, town or school taxes should be filed with the Nassau County Department of Assessment. In Tompkins County, applications for exemption from county, city, town, village or school district taxes should be filed with the Tompkins County Division of Assessment.

Notification

If you submit a self-addressed, prepaid envelope with your application for exemption, the assessor must, within three days of the completion and filing of the tentative assessment roll, notify you of the

approval or denial of your application. If a second self-addressed, prepaid envelope is submitted, the assessor must also notify you of the receipt of your application.

Deadline for filing

The application generally must be filed in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. In Nassau County, 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, such date is determined from charter provisions. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations. Municipalities may choose to permit applications to be filed as late as the date the board of assessment review meets to hear assessment complaints, where certain hardship situations exist.

When a person, who otherwise qualifies for the exemption, purchases property after taxable status date but prior to tax levy, he or she may file the RP-467 within 30 days of the transfer.

The assessor then has 30 days to make a decision as to whether the applicant would have qualified for the exemption had he or she had title as of taxable status date. If the assessor decides that the applicant would have so qualified, and the assessor makes the determination prior to the filing of the tentative assessment roll, the assessor will change the roll accordingly. Within 10 days of filing that roll, the assessor is obligated to notify the applicant of the approval or denial of the application for exemption and of that person's right to appeal to the board of assessment review.

If the assessor's determination is made after the filing of the tentative assessment roll, the assessor must petition the board of assessment review to correct the tentative or final roll in the manner provided in title 3 of Article 5 of the RPTL, the so-called correction of errors procedures. Within 10 days of petitioning the board of assessment review, the assessor is required to notify the applicant of the approval or denial of the exemption and of the applicant's right to administrative and judicial review of that determination. If a determination to exempt property is not entered on the tax roll for the year immediately following the fiscal year during which the transfer occurred, the assessor must notify the municipal corporations which would proceed as is discussed below.

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 is required to 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 is required to meet to hear it and determine the exemption amount.

After the exemption amount is determined, the assessor must compute pro rata tax credits by multiplying the exemption amount by the appropriate tax rates by the fraction of each fiscal year remaining after the date of acquisition. The assessor must then notify the applicant and the appropriate municipal corporations.

Tax collectors and receivers are required to apply these credits to the taxes owed on the seniors' property in those next fiscal years. Where such tax credits are not properly extended against the tax roll for the fiscal year immediately following the year of transfer, the assessor is to notify the municipal corporation and the credit would then be applied on the next succeeding roll.

Renewal Application

An annual renewal application (RP-467-Rnw) must be timely filed in the assessor's office to continue the exemption. Although some assessing units may allow renewal applications to be filed after taxable status date, you should file the renewal application on or before such date. Some municipalities permit the filing of affidavits (RP-467-aff/ctv for a city, town or village, RP-467-aff/s for a school district) in lieu of renewal applications after the exemption has been granted on five consecutive assessment rolls.

The following numbers correspond to the numbers on the initial application form.

1,2. If the title to the property is in more than one name, each of the names must be set forth. The deed, mortgage or other proof of title should be examined to ascertain the name of the owner or owners. If the property is owned by more than one person, all owners must qualify for the exemption.

Note that 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.

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

4. 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 appropriate taxable status date. (Some municipalities may allow the exemption where an otherwise eligible owner becomes 65 years of age after taxable status date but on or before December 31. Check with your assessor to determine if this option is in effect.)

Where an exemption had been in effect on property owned by a married couple, to retain eligibility, a surviving widow or widower must have been 62 years of age or over when the spouse died. 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.

Satisfactory proof of age must be furnished. Proof of age may consist of a birth certificate or baptismal certificate. In the absence of such documents, a hospital birth record, Social Security Administration affidavit of age, voter's registration record, insurance record, census record, marriage record, passport, military record, immigration document, etc., would be considered. Once proof of age has been submitted, it will not have to be submitted in future years unless specifically requested.

5. In order to qualify for the senior citizens exemption, the applicant must show either that (1) his or her previous residence was granted the exemption, or (2) that title has been 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, the following information is important.

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.

6. 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 a copy of a mortgage agreement 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.

7.8. The property must be the “legal residence” of, and must be occupied by, all owners of the property unless: (1) 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 (2) 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.

9. 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 nontaxable 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.

10. 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.

11. 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 11 on the application. Proof of the expenses and reimbursement, if any, must be submitted with the application.

12. 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 12. Attach proof of receipt of the amount being deducted.

13. 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. A copy of the New York State income tax return may be obtained from:

New York State Department of Taxation and Finance
Income Tax Bureau
State Campus
Albany, New York 12227

Since it may take a considerable length of time to obtain copies of such returns, your application for exemption may be filed pending submission to the assessor of the copy of the income tax return when it is received.

14. 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 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.



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

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF SENIOR CITIZENS (AND FOR ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTION)

NOTE: General information and instructions for completing this form are contained in RP-467-Ins

Persons who qualify for the senior citizens exemption are also deemed eligible for the enhanced school tax relief (STAR) exemption. No separate application for the STAR exemption (RP-425) need be filed unless the assessor cannot determine eligibility for enhanced STAR based on this application. Application must be filed with your local assessor by taxable status date. Do not file this form with the Office of Real Property Tax Services.

1. Name and telephone no. of owner(s) 2. Mailing address of owner(s)
Day No. () Evening No. () E-mail address (optional)

3. Location of property (see instructions)
Street address Village (if any)
City/Town School District
Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot

4. Indicate documents submitted with application as proof of age of owners (See instruction #4):
Birth certificate Baptismal certificate Other (specify)

5. Date applicant(s) acquired ownership of property (see instruction #5):

6. Indicate document submitted with application as proof of ownership (See instruction #6):
Deed Mortgage Other (specify)

7. Do all the owners of the property presently occupy the premises as their legal residence?
Yes No

If the answer to 7 is NO, is an owner receiving medical care as an in-patient in a residential health care facility? Yes No

If answer is YES, specify name and location of the facility.

If answer to 7 is NO, is the non-resident owner the spouse or former spouse of the resident owner and is he or she absent from the residence due to divorce, legal separation or abandonment? Yes No

If answer is NO, explain.

8. Is any portion of the property used for other than residential purposes (commercial, professional office, etc.)? Yes No
If answer is Yes, explain such use and describe the portion that is so used.

9. Income of each owner and spouse of each owner for the calendar year immediately preceding date of application MUST be set forth. (Attach additional sheets if necessary; see instruction #9 for income to be included.)

Name of owner(s)	Source of income	Amount of income
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Name of spouse (s) if not owner of property	Source of income of spouse(s)	Amount of income of spouse(s)
_____	_____	_____
_____	_____	_____
_____	_____	_____

Subtotal income of owner(s) and spouse (s) \$ _____

10. Of the income specified in #9 how much, if any, was used to pay for an owner’s care in a residential health care facility? (See instruction #10) (Attach proof of amount paid: enter zero if not applicable.) \$ _____

Subtotal income of owner(s) and spouse(s) [#9 minus #10] \$ _____

“Local Option Only”

11. If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located (see instructions #11), complete the following:

- (a) Medical and prescription drug costs; \$ _____
- (b) Subtract amount of (a) paid or reimbursed by insurance: \$ _____
- (c) Unreimbursed amount of (a) (attach proof of expenses and reimbursement, if any; enter zero if option not available): \$ _____

Subtotal income of owner (s) and spouse (s) [#10 minus #11 (c)] \$ _____

“Local Option Only”

12. If a deduction for veteran’s disability compensation is authorized by any of the municipalities in which the property is located (see instruction #12), complete the following:

Veteran’s disability compensation received (attach proof, enter zero if not applicable) \$ _____

Total income of owner(s) and spouse(s) [11(c) minus 12] \$ _____

13. Did owner or spouse file a federal or New York State Income Tax return for the preceding year?

Yes No If answer is YES, attach copy of such return or returns.
(See instruction #13.)

14. Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades K through 12? Yes No

If Yes, show name and location of school(s): _____

If Yes, was the child (or were the children) brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district? Yes No

I certify that all statements made on this application are true and correct to the best of my belief and I understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years and a fine of not more than \$100.

Signature	Marital Status	Phone No.	Date
(If more than one owner, all must sign)			
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SPACE BELOW FOR USE OF ASSESSOR

Date application filed _____

Exemption applies to taxes levied by or for:

- Proof of age submitted
- Proof of ownership submitted
- Application approved
- Application disapproved

- Town _____%
- County _____%
- School _____%
- Village _____%

Assessor's signature

Date



NYS DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

INSTRUCTIONS FOR APPLICATION FOR
REAL PROPERTY TAX EXEMPTION FOR
CAPITAL IMPROVEMENTS TO RESIDENTIAL PROPERTY
(Real Property Tax Law, Section 421-f)

AUTHORIZATION FOR EXEMPTION:

Section 421-f of the Real Property Tax Law authorizes a partial exemption from real property taxation of the increase in assessed value attributable to reconstruction, alterations or improvements made to residential property. Counties, cities (other than New York City), towns and villages may hold public hearings and then adopt local laws granting the exemption. School districts, other than those in the cities of New York, Buffalo, Rochester, Syracuse and Yonkers, have the option to pass a resolution providing that the exemption applies to school taxes.

Where it is adopted, the exemption applies to taxes and special ad valorem levies; the exemption does not apply to special assessments.

ELIGIBILITY FOR EXEMPTION:

Section 421-f sets forth several exemption criteria:

1. The property for which exemption is sought must be a one or two family residence (question 4).
2. The greater portion of the residence (as measured by square footage) after the capital improvement must be at least five years old (question 5).
3. The capital improvement must be commenced after the date the local law or resolution is enacted (question 6).
4. Unless limited by the local law, the exemption applies to reconstruction, alterations or improvements; it does not apply to ordinary maintenance or repairs. Describe the capital improvement in question 7.
5. The value of such reconstruction, alteration or improvement must exceed the sum of \$3,000 (question 8). Attach documentation (e.g., construction contract, building permit, receipted bills) to support the cost of capital improvement.

The exemption is limited to \$80,000 in increased market value although a municipality may reduce such maximum; any additional value attributable to the new construction is not eligible for the exemption. The market value of the new construction is calculated by dividing the increase in assessed value attributable to the new construction by the latest State equalization rate or special equalization rate, unless such rate is 95 percent or more, in which case the increased assessed value will be deemed to equal the market value. In Nassau County, the class one ratio is to be used to determine the market value of the improvement.

Unless limited by local law or resolution, the value of an improvement qualifying for exemption should receive the following exemption percentages:

<u>Year</u>	<u>Exemption Percentage</u>
1	100
2	87.5
3	75
4	62.5
5	50
6	37.5
7	25
8	12.5

AUTHORIZED LIMITATIONS:

The local law or resolution may limit the maximum value of an improvement which may receive exemption to an amount less than the statutorily prescribed \$80,000, but not less than \$5,000.

The percentage of exemption may be reduced. This means that the percentage of exemption otherwise allowed in any of the eight years listed above may be equal to or less than the State authorized percentage. For example, the local law or resolution could provide for an exemption of 75 percent for three years, followed by an exemption of 37.5 percent for three years. An exemption of 37.5 percent for eight years would not be allowable since that would exceed the State limit in years seven and eight.

The State law applies to "reconstruction, alterations or improvements," but the local law or resolution may limit the exemption to specific forms of reconstruction, alteration or improvement. The exemption also may be limited only to improvements which prevent physical deterioration of the existing structure or which bring it into compliance with applicable building, sanitary, health or fire codes.

FILING APPLICATION:

Application should be filed with the city or town assessor. Application for exemption from village taxes in villages should be filed with the assessor who prepares the assessment roll used in levying village taxes. In Nassau County, application for exemption from county, town or school district taxes should be filed with Nassau County Board of Assessors. In Tompkins County, application for exemption from county, city, town, village or school district taxes should be filed with the Tompkins County Division of Assessment.

TIME OF FILING APPLICATION:

The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Tax Law, the taxable status is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

Once the exemption has been granted, it is not necessary to reapply for the exemption after the initial year in order for the exemption to continue. There is no need to reapply in subsequent years, but if the property ceases to be used primarily for residential purposes, or if title to the property is transferred to persons other than the heirs or distributees of the owner, the exemption is terminated. The exemption will automatically be recalculated in any year in which there is a change in level of assessment for the final assessment roll of 15 percent or more. No local law or resolution may repeal or reduce an exemption granted pursuant to section 421-f until expiration of the period of that exemption.



NYS DEPARTMENT OF TAXATION & FINANCE RP-421-f (1/95)
OFFICE OF REAL PROPERTY TAX SERVICES

**APPLICATION FOR REAL PROPERTY TAX EXEMPTION FOR CAPITAL
IMPROVEMENTS TO RESIDENTIAL PROPERTY**
(Real Property Tax Law, Section 421-f)

(Instructions for completing this form are contained in Form RP-421-f-Ins)

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

2. Mailing address of owner(s)

Day No. () _____

Evening No. () _____

3. Location of property (see instructions)

_____ Street Address

_____ School District

_____ City/Town

_____ Village (if any)

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

4. Property for which exemption is sought is a ___one family/___ two family residence. (check one)

5. a. Square footage of residence without improvement _____ square feet

b. Square footage of residence with improvement _____ square feet

c. As measured by square footage in question 5b, is more than one-half of the residence at least five years old? ___yes ___no

6. a. Date of commencement of construction of improvement _____

b. Date completed (attach copy of certification of occupancy or other documentation of completion) _____

7. Describe the improvement for which exemption is sought (attach additional sheets if necessary).

8. Cost of improvement: \$ _____ (supply documentation)



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

INSTRUCTIONS FOR APPLICATION FOR
REAL PROPERTY TAX EXEMPTION FOR COMMERCIAL,
BUSINESS OR INDUSTRIAL REAL PROPERTY

(Real Property Tax Law, Section 485-b)

1. Authorization for exemption

Section 485-b of the Real Property Tax Law authorizes a partial exemption from real property taxation for commercial, business or industrial property constructed, altered, installed or improved subsequent to July 1, 1976 or a later date as specified in a county's, city's, town's, or village's local law or in a school district's resolution. The cost of such construction, alteration, installation or improvement must exceed \$10,000 or a higher minimum, not to exceed \$50,000, as may be provided in such local law or resolution. Ordinary maintenance and repairs do not qualify for exemption. The property must not be receiving or have received any other exemption authorized by the Real Property Tax Law with respect to the same improvements, unless during the period of the prior exemption, payments in lieu of taxes were made in amounts that were at least equal to the taxes that would have been paid had the property been receiving the section 485-b exemption.

Municipalities may limit the exemption to specific geographic areas and to sectors and subsectors of businesses as defined in the North American Industry Classification System. Where a county restricts the exemption pursuant to the recommendations of its local industrial and commercial incentive board, such restrictions also apply to cities, towns and villages, and school districts therein, unless those municipalities adopt local laws or (school district) resolutions providing otherwise. Consult your assessor to ascertain what limits, if any, apply locally.

2. Duration and computation of exemption

Generally the amount of the exemption in the first year is 50% of the increase in the assessed value attributable to the improvement. The exemption amount then decreases by 5% in each of the next nine years. This declining percentage continues to be applied to the increase in assessed value determined in the first year of the exemption, unless there is a change in level of assessment for an assessment roll of 15% or more, as certified by the Office of Real Property Tax Services, in which case an adjustment is required. A municipality which restricts the exemption to specific types of property and geographic areas may establish a different exemption schedule (i.e., 50% for one, two and three; 40, 30, 20% in years four, five and six; 10% in years seven, eight and nine; and 5% in year ten). Consult your assessor to ascertain the specific schedule or schedules that apply.

3. Application for exemption

The exemption may apply to charges imposed upon real property by or on behalf of a county, city, town, village or school district for municipal or school district purposes and to special ad valorem levies except those levied for fire district, fire protection district or fire alarm district purposes. However, the statute authorizes any county, city, town, village or school district (except the city school district of Buffalo, Rochester, Syracuse or Yonkers) to act independently on its own behalf to reduce the per centum of exemption otherwise allowed pursuant to this section. The exemption does not apply to costs incurred for ordinary maintenance and repairs nor to property used primarily for residential purposes other than hotels or motels. The exemption does not apply to the City of New York.

4. Filing of exemption

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor, not the Office of Real Property Tax Services. Application for exemption from village taxes must be filed with the assessor who prepares the assessment roll used in levying village taxes. In Nassau County, applications for exemption from county, town or school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town, village or school district taxes must be filed with the Tompkins County Division of Assessment.

5. Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date and within one year from the date of completion of the improvements. In towns preparing their assessment rolls in accordance with the schedule provided in the Real Property Tax Law, the taxable status date is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In villages and cities, the taxable status dates vary, and the appropriate assessor should be consulted for the correct date.

Once the exemption has been granted, the exemption may continue for the authorized period provided that the eligibility requirements continue to be satisfied. It is not necessary to reapply for the exemption after the initial year in order for the exemption to continue.



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

APPLICATION FOR REAL PROPERTY TAX
EXEMPTION FOR COMMERCIAL, BUSINESS OR INDUSTRIAL PROPERTY
(Real Property Tax Law, Section 485-b)

(Instructions for completing this form are contained in Form RP-485-b-Ins)

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

2. Mailing address of owner(s)

Day No. () _____

Evening No. () _____

E-mail address (optional) _____

3. Location of property (see instructions)

Street address

Village (if any)

City/Town

School district

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

4. Description of property for which exemption is sought:

a. New construction Alteration Installation Improvement

b. General description of property (if necessary, attach plans or specifications): _____

c. Type of construction: _____

d. Square footage: _____

e. Total cost: _____

f. Date construction, alteration, installation or improvement was started: _____

g. Date completed (attach copy of certificate of occupancy or other documentation of completion):

h. Describe any real property replaced or removed in connection with the new construction, alteration, installation or improvement: _____

5. Use of Property.

- a. Describe the primary use of the property and the type of business to be conducted. _____

- b. Describe any other use or uses of the property. _____
- c. Is any part of the real property used for a purpose other than buying, selling, storing or developing goods or services; the manufacture or assembly of goods or the processing of raw materials; or hotel or motel purposes? Yes No
- d. If yes, describe in detail the other use or uses of the property and state the extent to which the property is so used (e.g., 30% of floor space, 25% of income, etc.).

6. Other exemptions.

- a. Is the property receiving or has it ever received any other exemption from real property taxation?
 Yes No
- b. If yes, what exemption was received? _____ When? _____.

Were payments in lieu of taxes made during the term of that exemption? Yes No

If yes, attach a schedule showing the amounts and dates of such payments, and the purposes for which such payments were made (i.e., school district, general municipal, etc.). Also attach any related documentation, such as a copy of the agreement under which such payments were made.

CERTIFICATION

I, _____, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

Signature

Date

FOR ASSESSOR'S USE

- 1. Date application filed: _____ 2. Applicable taxable status date: _____
- 3. Action on application: Approved Disapproved
- 4. Assessed valuation of parcel in first year of exemption: \$ _____
- 5. Increase in total assessed valuation in first year of exemption: \$ _____
- 6. Amount of exemption in first year:

	Percent	Amount
County	_____	\$ _____
City/Town	_____	\$ _____
Village	_____	\$ _____
School District	_____	\$ _____

Assessor's signature

Date



Instructions for Form RP-458-a Application for Alternative Veterans Exemption from Real Property Taxation

General information

New York State (NYS) Real Property Tax Law section 458-a provides a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States, provided such property meets the requirements set forth in the law. The task of administering this law lies primarily with local assessors who are required to pass upon each application for exemption.

These instructions are intended to assist applicants in the completion of Form RP-458-a (also available on our Web site at www.tax.ny.gov), and to discuss issues concerning the Alternative Veterans' Exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Veterans should address their inquiries to their local office of the NYS Division of Veterans' Affairs or their County Veterans' Service Agency.

NYS Real Property Tax Law section 458-a provides an alternative exemption from real property taxation for qualified residential real property owned by veterans of defined periods of war, veterans who received expeditionary medals, or certain members of their family based on a percentage of assessed value. The alternative exemption is applicable to general municipal and school district taxes, but not to special ad valorem levies or special assessments.

Each county, city, town, and village was originally given the option of deciding whether to grant the alternative exemption. If the decision was made initially not to grant the Alternative Veterans' Exemption, the local legislative body may change that decision. In addition, school districts are now authorized to allow the exemption, by resolution after public hearings. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel receives an exemption equal to 15% of its assessed value. Where the veteran can document service in a combat theater or combat zone, the property receives an additional exemption equal to 10% of its assessed value. Where a veteran has received a service-connected disability rating from the Veterans' Administration or the U.S. Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property. Each of these is subject to maximum limits set by the municipality.

The municipal choices of maximum exemptions generally available are:

	Wartime	Combat Zone	Disability
Reduced maximums	6,000 9,000	4,000 6,000	20,000 30,000
Basic maximums	12,000	8,000	40,000
Increased maximums	15,000 18,000 21,000 24,000 27,000 30,000 33,000 36,000	10,000 12,000 14,000 16,000 18,000 20,000 22,000 24,000	50,000 60,000 70,000 80,000 90,000 100,000 110,000 120,000

In *high appreciation municipalities* (defined below) the governing board may adopt still higher limits of:

Wartime	Combat Zone	Disability
39,000	26,000	130,000
42,000	28,000	140,000
45,000	30,000	150,000
48,000	32,000	160,000
51,000	34,000	170,000
54,000	36,000	180,000

A high-appreciation municipality means: (1) New York City, (2) a county for which the Office of Real Property Tax Services (ORPTS) has established a sales price differential factor for purposes of the school tax relief (STAR) exemption (Real Property Tax Law section 425) for three consecutive years, or (3) a city, town, village, or school district which is wholly or partly located within such a county. ORPTS maintains a list of such counties on its Web site (at: www.tax.ny.gov/pit/property/star/diff.htm).

You should check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.

Once the municipality has chosen the maximum exemption amounts, the maximum amounts must then be multiplied by the latest final state equalization rate, special equalization rate, or, in special assessing units (i.e., New York City and Nassau County), class ratio (if the equalization rate or class ratio is 100 or less), for the assessing unit in order to arrive at the applicable maximums for each assessment roll. These rates and ratios normally change from year to year; this will affect the maximum exemption amounts.

Line instructions

Lines 1 and 2 – Where the property is owned by more than one person, include names, telephone numbers, e-mail addresses, and post office addresses of all owners. Attach additional sheets if more space is necessary to answer this or any other question on this form. **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 trustees are the legal owners of the property, but the exemption also may be allowed if the beneficiary of the trust is a person in the exempt class. The trustee-beneficiary relationship should be explained on line 4. And any additional information should be provided on the basis of the beneficiary's qualification for exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship. At local option, a municipality may grant the exemption to otherwise qualifying owners who are tenant-stockholders of cooperative apartment corporations. The exemption is then applied to that proportion of the assessment as represents the tenant-stockholder's percentage of ownership of stock in the corporation.

Line 3 – The location of the property should conform to its description on the latest assessment roll. Contact your local assessor for assistance in furnishing this description.

Line 4 – A qualifying owner for the alternative exemption includes a veteran of a defined period of war, the recipient of an expeditionary medal, the spouse of such veteran or the unremarried surviving spouse. If there is no unremarried surviving spouse, the exemption may continue, provided title to the residence becomes vested in the dependent father or mother, or dependent child or children under 21 years of age of the veteran and the property is the primary residence of one or all the devisees. A veteran who is also the unremarried surviving spouse of a veteran may also receive any exemption to which the deceased spouse was entitled. At local option, a municipality may offer the exemption to a parent of a child who died in the line of duty while serving in the U.S. Armed Forces. Such *Gold Star Parents* should check with the assessor to determine whether the option is available locally.

Lines 5 and 6 – The veteran must have served on active duty in the U.S. Armed Forces during the Persian Gulf conflict (commencing August 2, 1990), the Vietnam War (February 28, 1961-May 7, 1975), Korean War (June 27, 1950-January 31, 1955), or World War II (December 7, 1941-December 31, 1946) and been honorably discharged or released from service. A veteran also includes a recipient of an armed forces, navy or marine corps expeditionary medal and a member of a reserve component of the U.S. Armed Forces who served honorably while on active duty (other than *active duty for training*) and who has returned to reserve status. A veteran also includes certain individuals who served during World War II in the United States Merchant Marine, the United States Army Transport Service (ocean-going service), the American Field Service (overseas duty), or as civilian flight crew or ground support in Pan American World Airways pursuant to its contract with Air or Naval Transport Command. The dates of the Korean and Vietnam Wars and Persian Gulf conflict are prescribed in

New York State law, while the dates of the other wars are derived from Federal law. As proof of the dates and character of service, a copy of DD Form 214, *Report of Transfer or Discharge*, or other appropriate evidence should be attached to your application. A list of documents that are acceptable as proof of veteran status is available on our Web site (at www.tax.ny.gov/pit/property/exemption/vetexemptproof.htm).

Line 7 – If the additional alternative exemption is to be granted based on service in a combat zone or combat theater, evidence of the award of a United States campaign ribbon or service medal documenting such service must be submitted. Veterans who qualify based on receipt of one or more expeditionary medals also qualify for the additional combat zone or theater exemption.

Line 8 – If the additional alternative exemption is to be granted based on service-connected disability rating, evidence of exemption eligibility must be provided by the property owner. Where an exemption has been granted pursuant to NYS Real Property Tax Law section 458-a based on the veteran's service-connected disability, the percentage of such disability must be re-certified prior to taxable status date if the disability percentage increases or decreases (see Form RP-458-a-Dis, *Renewal Application for Alternative Veterans Exemption From Real Property Taxation Based on Change in Service-Connected Disability Compensation Rating*). If the veteran is deceased, such rating is the last rating received prior to the veteran's death. Where the veteran died in service of a service-connected disability, the veteran is deemed to have been assigned a compensation rating of 100%. For assistance in obtaining disability rating information, you should contact your local office of the New York State Division of Veterans' Affairs or your County Veterans' Service Agency.

Note: this additional exemption is not available to *Gold Star Parents*.

Line 9 – To obtain the alternative exemption, the property must be the primary residency of the veteran, his or her unremarried surviving spouse, or (if applicable) his or her *Gold Star Parent*, unless such person is absent from the property due to medical reasons or institutionalization.

Line 10 – To obtain the alternative exemption, the property must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption applies only to that portion which is used exclusively for residential purposes.

Line 11 – For an alternative exemption, eligibility depends, in part, on who has the title to qualifying residential real property. Attach a copy of the deed to your application.

Line 12 – NYS Real Property Tax Law section 458 provides an exemption from real property taxation owned by veterans or other members of the eligible class which is purchased with the proceeds of a veteran's pension, bonus or insurance (or dividends or refunds on such insurance) or compensation paid to prisoners of war. These moneys are called *eligible funds* and are paid by the United States or New York State in recognition of

the veteran's military service. This section provides an exemption from general municipal taxes, but not school taxes, special ad valorem levies or special assessments. Property is exempt to the extent that eligible funds are used in the purchase, generally not to exceed \$7,500.

In some municipalities, however, property may be eligible for an exemption in excess of the \$7,500 limitation. If your property is receiving an eligible funds exemption in a municipality which has changed from fractional assessment to full value assessment, and if that municipality timely adopted a local law preserving the value of eligible funds exemption on a pro rata basis, and that local law remains in effect, your eligible funds exemption will increase or decrease as a result of the change to full value assessment. Similarly, if your municipality has opted to apply the change in level of assessment factor to eligible funds exemptions, the amount of exemption will increase or decrease when such change occurs. For more information concerning the eligible funds exemption and Form RP-458, contact your assessor.

Where a municipality grants the Alternative Veterans' Exemption, no new eligible funds exemption may be granted thereafter. In a municipality granting the alternative exemption, a veteran receiving an eligible funds exemption on his/her primary residence can retain that exemption, or may apply for the alternative exemption by submitting a new application to the assessor.

If the veteran earlier converted from eligible funds to the alternative exemption, and moves to a county, city, town or village not granting the alternative exemptions, he/she can again receive the eligible funds exemption. Similarly, if a municipality which grants the alternative exemption adopts a local law to allow veterans, who previously received the eligible funds exemption but who switched to the alternative exemption, to switch back to the eligible funds exemption and receive the change in level of assessment, veterans have one year from the date of the local law to apply to switch back (get Form RP-458 from your assessor or the Tax Department's Web site at www.tax.ny.gov/forms/orpts/exemption.htm).

Filing the application

Application for exemption must be made to the local assessors.

Where property is located in a village which assesses, separate applications must be filed with both the village and town assessors. The application must be filed on or before taxable status date. Taxable status date for most towns is March 1. In Nassau County, the taxable status date for towns is January 2. Westchester County towns have either a May 1, or June 1 taxable status date; contact the assessor. Taxable status date for most villages which assess is January 1; however, the village clerk should be consulted to insure certainty. Charter provisions control in cities so inquiry should be made of city assessors for the taxable status dates in cities. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. At local option, where property

receiving exemption pursuant to NYS Real Property Tax Law section 458-a is sold and the owner purchases replacement property within the same city, town, or village, the former exemption may be transferred to the new property and be granted on a pro rata basis for the balance of the fiscal year. To continue the exemption thereafter, a new application must be file on or before taxable status date.

Do not file the application with ORPTS.



Instructions for Form RP-458-b Application for Cold War Veterans Exemption from Real Property Taxation

General information

New York State (NYS) Real Property Tax Law section 458-b authorizes a limited exemption from real property taxes for real property owned by persons who rendered military service to the United States during the Cold War (defined as September 2, 1945, to December 26, 1991), provided such property meets the requirements set forth in the law. The task of administering this law lies primarily with local assessors who are required to pass upon each application for exemption.

These instructions are intended to assist applicants in the completion of Form RP-458-b (also available at www.tax.ny.gov), and to discuss issues concerning the Cold War Veterans' Exemption. Technical discussion has been avoided so that the material will have the widest possible usefulness. Assessors may address their questions to their Office of Real Property Tax Services (ORPTS) regional office CRM. Veterans should address their inquiries to their local office of the New York State Division of Veterans' Affairs or their County Veterans' Service Agency.

NYS Real Property Tax Law section 458-b authorizes an exemption from real property taxation for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. The exemption is applicable to general municipal taxes, but not school taxes, special ad valorem levies, or special assessments.

Each county, city, town, and village has the option of deciding whether to grant the Cold War Veterans' Exemption. You should check with your assessor to determine whether the exemption is available for your property.

A qualified residential parcel may receive an exemption equal to 10%, or at local option 15%, of its assessed value. This exemption is limited to 10 years duration. Where a veteran has received a service-connected disability rating from the Veterans' Administration or the U.S. Department of Defense, there is an additional exemption which is equal to one-half of the disability rating, multiplied by the assessed value of the property.

Each of these is subject to maximum limits set by the municipality. The municipal choices of maximum exemptions available are:

	10% option	15% option	Disability
Reduced maximums	4,000 6,000	6,000 9,000	20,000 30,000
Basic maximums	8,000	12,000	40,000
Increased maximums	10,000 12,000 14,000 16,000 18,000 20,000 22,000 24,000	15,000 18,000 21,000 24,000 27,000 30,000 33,000 36,000	50,000 60,000 70,000 80,000 90,000 100,000 110,000 120,000

In *high appreciation municipalities* (defined below) the governing board may adopt still higher limits of:

	10% option	15% option	Disability
Increased maximums	26,000 28,000 30,000 32,000 34,000 36,000	39,000 42,000 45,000 48,000 51,000 54,000	130,000 140,000 150,000 160,000 170,000 180,000

A *high-appreciation municipality* means: (1) New York City, (2) a county for which ORPTS has established a sales price differential factor for purposes of the school tax relief (STAR) exemption (Real Property Tax Law section 425) for three consecutive years, or (3) a city, town, or village located within such a county. ORPTS maintains a list of such counties on its Web site at: www.tax.ny.gov/pit/property/star/diff.htm

You should check with your assessor to determine the maximum exemption limits in the municipalities in which you reside.

Once the municipality has chosen the maximum exemption amounts, the maximum amounts must then be multiplied by the latest final state equalization rate, or, in special assessing units (i.e., New York City and Nassau County) class ratio (if the equalization rate or class ratio is 100 or less), for the assessing unit in order to arrive at the applicable maximums for each assessment roll. These rates and ratios normally change from year to year, affecting the maximum exemption amounts.

Line instructions

Lines 1 and 2 – Where the property is owned by more than one person, include names, telephone numbers, and post office addresses of all owners. Attach additional sheets if more space is necessary to answer this or any other question on this form. **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 trustees are the legal owners of the property but the exemption also may be allowed if the beneficiary of the trust is a person in the exempt class. The trustee-beneficiary relationship should be explained on Form RP-458-b, line 4, and any additional information should be provided on the basis of the beneficiary's qualification for exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship. At local option, a municipality may grant the exemption to otherwise qualifying owners who are tenant-stockholders of cooperative apartment corporations. The exemption is then applied to that proportion of the assessment as represents the tenant-stockholder's percentage of ownership of stock in the corporation.

Line 3 – The location of the property should conform to its description on the latest assessment roll. Contact your local assessor for assistance in furnishing this description.

Line 4 – A qualifying owner for the exemption includes a veteran of the Cold War, the spouse of such veteran, or the unremarried surviving spouse. A veteran who is also the unremarried surviving spouse of a veteran may also receive any exemption to which the deceased spouse was entitled.

Lines 5 and 6 – The veteran must have served on active duty in the U.S. Armed Forces between September 2, 1945, and December 26, 1991, and been honorably discharged or released from service. As proof of the dates and character of service, a copy of DD Form 214, *Report of Transfer or Discharge*, or other appropriate evidence should be attached to your application. A list of documents that are acceptable as proof of veteran status is available on our Web site (at www.tax.ny.gov/pit/property/exemption/vetexemptproof.htm). Submission of a state-issued *Cold War Certificate* alone is insufficient evidence of eligibility for this exemption.

Line 7 – If the additional Cold War exemption is to be granted based on service-connected disability rating, evidence of exemption eligibility must be provided by the property owner. Where an exemption has been granted pursuant to NYS Real Property Tax Law section 458-b based on the veteran's service-connected disability, the percentage of such disability must be re-certified prior to taxable status date if the disability increases or decreases (see Form RP-458-b-Dis, *Renewal Application for Cold War Veterans Exemption from Real Property Taxation Based on Change in Service-Connected Disability Compensation Rating*). If the veteran is deceased, such rating is the last rating received prior to the veteran's death. Where the veteran died in service of a service-connected disability, the veteran is deemed to have been assigned a compensation rating of 100%. For assistance in obtaining disability rating information

you should contact your local office of the New York State Division of Veterans' Affairs or your County Veterans' Service Agency.

Line 8 – To obtain the Cold War Veterans' Exemption, the property must be the primary residency of the veteran or his or her unremarried surviving spouse, unless such person is absent from the property due to medical reasons or institutionalization.

Line 9 – To obtain the Cold War Veterans' Exemption, the property must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption applies only to that portion which is used exclusively for residential purposes.

Line 10 – For a Cold War Veterans' Exemption, eligibility depends, in part, on who has the title to qualifying residential real property. Attach a copy of the deed to your application.

Line 11 – The defined Cold War period includes periods of war and other military engagements. If a Cold War veteran receives an Eligible Funds Veterans' Exemption (per Real Property Tax Law section 458), or an Alternative Veterans' Exemption (per Real Property Tax Law, section 458-a), the Cold War veteran may not also receive the Cold War Veterans' Exemption. For more information concerning the eligible funds exemption or alternative exemption, contact your assessor.

Line 12 – The term of the basic exemption is limited to 10 years, therefore, you must state if you have previously received such exemption, and, if so, where and when.

Filing the application

Application for exemption must be made to the local assessors.

Where property is located in a village which assesses, separate applications must be filed with both the village and town assessors. The application must be filed on or before taxable status date. Taxable status date for most towns is March 1. In Nassau County, the taxable status date for towns is January 2. Westchester County towns have either a May 1, or June 1 taxable status date; contact the assessor. Taxable status date for most villages which assess is January 1; however, the village clerk should be consulted to insure certainty. Charter provisions control in cities so inquiry should be made of city assessors for the taxable status dates in cities. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15.

Do not file the application with ORPTS.



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

APPLICATION FOR COLD WAR VETERANS EXEMPTION
FROM REAL PROPERTY TAXATION

(General information and instructions for completing this form are contained in Form RP-458-b-Ins)

- 1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
Day No. ()
Evening No. ()
E-mail (optional)

- 3. Location of property (see instructions)
Street address
City/Town
Village (if any)

Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot:

- 4. Is the owner a veteran who served in the active military, naval or air service of the United States between September 2, 1945 and December 26, 1991?
If No, indicate the relationship of the owner to veteran who rendered such service:
If Yes, is the veteran also the unremarried surviving spouse of a veteran?

- 5. Indicate branch of veteran's service and dates of active service:
(Attach written evidence)

- 6. Was the veteran discharged or released from the active service under honorable conditions?
Yes No (Attach written evidence)

- 7. Has the veteran received, or did the veteran receive prior to his/her death, a compensation rating from the United States Veteran's Administration or from the United States Department of Defense as a result of a service-connected disability?
If Yes, what is (was) the veteran's compensation rating?
check if rating is permanent? (Attach written evidence showing the date such rate was established)

- If No, did the veteran die in service of a service connected disability or in the line of duty?
Yes No (Attach written evidence)

- 8. Is the property the primary residence of the veteran or the unremarried surviving spouse of the veteran?
Yes No

If No, is the veteran or unremarried surviving spouse of the veteran absent from the property due to medical reasons or institutionalization?
Yes No

Explain:

9. Is the property used exclusively for residential purposes? Yes No

If No, describe the non-residential use of this property and state what portion is so used. _____

10. Date title to this property was acquired: _____ (attach copy of deed)

11. Has the owner(s) ever received or is the owner(s) now receiving an eligible funds veterans exemption or alternative veterans exemption on property in New York State? Yes No

If Yes, the location of the property was or is: _____ (same as in question 3) or

Street address: _____

Village of _____ City/Town of _____ School District _____

12. Has the owner(s) ever received a Cold War veterans exemption on property within New York State? Yes No

If Yes, the location of the property was or is: _____ (same as in question 3) or

Street address: _____

Village of _____ City/Town of _____

and the exemption was received in the following years: _____

I (we) hereby certify that all statements made on this application are true and correct to the best of my (our) knowledge and belief and I (we) understand that any willful false statement made herein will subject me (us) to the penalties prescribed therefore in the Penal Law.

ALL OWNERS MUST SIGN APPLICATION

_____ Signature of owner(s)	_____ Date
_____ Signature of owner(s)	_____ Date

SPACE BELOW FOR ASSESSOR'S USE ONLY

Cold War veterans exemption (RP-458-b)	Assessment	Period of Cold War active service (10%, 15%, or ceiling Max.) approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Service connected disability rating _____ (x 50% or ceiling Max.) approved <input type="checkbox"/> Yes <input type="checkbox"/> No	Total
Village of				
Town/City of				
County of				

Assessor's signature

Date



Application for Alternative Veterans Exemption from Real Property Taxation

General information and instructions for completing this form are contained in Form RP-458-a-Ins.

1. Name and telephone numbers of owner(s):

2. Mailing address of owner(s):

Day No. () _____
Evening No. () _____
E-mail address: _____

3. Location of property (see instructions):

Street address

City/Town

Village (if any)

School District

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot _____

4. Is the owner a veteran who served in the active military, naval, or air service of the United States? Yes No
If No, indicate the relationship of the owner to veteran who rendered such service: _____
If Yes, is the veteran also the unremarried surviving spouse of a veteran? Yes No

5. Indicate branch of veteran's service and dates of active service: _____
(attach written evidence)

6. Was the veteran discharged or released from the active service under honorable conditions? Yes No
(if Yes, attach written evidence)

7. Did the veteran serve in a combat zone or combat theater? Yes No
If Yes, where did the veteran serve and when was such service performed? _____
(attach written evidence)

8. Has the veteran received, or did the veteran receive prior to his/her death, a compensation rating from the United States Veteran's Administration or from the United States Department of Defense as a result of a service connected disability? Yes No
If Yes, what is (was) the veteran's compensation rating? _____
 Check if rating is permanent? _____
(attach written evidence showing the date such rate was established)
If No, did the veteran die in service of a service connected disability or in the line of duty while serving during wartime? Yes No (if Yes, attach written evidence)

9. Is the property the primary residence of the veteran, unremarried surviving spouse of the veteran, or Gold Star parent? Yes No
If No, is the veteran, unremarried surviving spouse of the veteran, or Gold Star parent the owner of the property and absent from the property due to medical reasons or institutionalization? Yes No
Explain: _____



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

**INSTRUCTIONS FOR APPLICATION FOR PARTIAL EXEMPTION
FOR REAL PROPERTY OF PEOPLE WHO ARE PHYSICALLY DISABLED**

Authorization for exemption: Section 459 of the Real Property Tax Law authorizes any county, city, town or village, after a public hearing, to adopt a local law, or a school district to adopt a resolution, granting a real property tax exemption equal to the amount of any increase in value of property attributable to improvements made for the purpose of facilitating and accommodating the use and accessibility of the property by (a) a resident owner of the property who is physically disabled, or (b) a member of the resident owner's household who is physically disabled, if the member of the household resides on the property. The local law or resolution may provide that the exemption will apply to improvements constructed prior to the effective date of the local law or resolution.

To qualify as physically disabled, an individual must submit to the assessor a certified statement (Section 2 of form RP-459) from a physician licensed to practice in New York State which states that the individual has a permanent physical impairment which substantially limits one or more of the individual's major life activities (e.g. walking). An individual who has obtained a certificate from the State Commission for the Blind and Visually Handicapped stating that he or she is legally blind may attach that certificate to this form in lieu of the physician's certified statement included in Section 2 of the form.

Each county, city, town, village, or school district must act on its own behalf and the exemption applies only to taxes levied by or on behalf of the county, city, town, village or school district granting the exemption. For example, an exemption granted by the county would apply only to county taxes, and an exemption granted by a town would apply only to town taxes. The assessor cannot approve any exemption application unless the county, city, town, village, or school district has adopted a local law or resolution authorizing the exemption.

Place of filing application: Application for exemption from city, town and village taxes should be filed with the city, town or village assessor. Application for exemption from county or school district taxes should be filed with the city or town assessor who prepares the assessment roll used to levy county or school taxes. In Nassau County, applications for exemption from county, town or school district taxes should be filed with the Nassau County Board of Assessors. In Tompkins County, applications for exemption from county, city, town or school district taxes should be filed with the Tompkins County Division of Assessment.

Time of filing application: The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided by the Real Property Law, the taxable status date 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 the assessor. In cities, taxable status date is determined from charter provisions and the city assessor should be consulted to determine the appropriate date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.



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

APPLICATION FOR PARTIAL EXEMPTION FOR REAL
PROPERTY OF PEOPLE WHO ARE PHYSICALLY DISABLED

(General information and instructions for completing this form are contained in Form RP-459-INS)

1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
Day No. ()
Evening No. ()
E-mail address (optional)

3. Location of property (see instructions)
Street address
City/Town
Village (if any)
School District
Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot:

SECTION 1:

4. Is the property a one, two or three family residence?
Does a disabled person reside in the residence?

If answer to either question is no, do not complete the remainder of this form.
Property is not eligible for exemption.

5. Name of disabled person:
Relationship to owner of property:
6. Description of nature of disabled person's permanent physical impairment which substantially limits one or more major life activities (e.g. walking):
7. Description of improvement to property:
8. Date of completion of improvement:
9. Cost of improvement:

IF DISABLED PERSON IS LEGALLY BLIND, ATTACH CERTIFICATE FROM STATE COMMISSION FOR THE BLIND AND VISUALLY HANDICAPPED AND ANSWER QUESTION 10, OR HAVE PHYSICIAN COMPLETE SECTION 2. IF DISABLED PERSON IS SUFFERING FROM A PERMANENT PHYSICAL DISABILITY OTHER THAN BLINDNESS, HAVE PHYSICIAN COMPLETE SECTION 2 AND DO NOT ANSWER QUESTION 10.

10. Explain how improvement facilitates and accommodates disabled person's use and accessibility of residence.

I certify that all statements made above are true and correct.

Signature of Owner (or Owner's Representative*)
Date

*If owner is physically unable to complete this form, it may be completed by the owner's spouse, child or parent, or by some other representative of the owner. Explain representative's relationship to the owner.



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

**GENERAL INFORMATION AND INSTRUCTIONS ABOUT THE
PARTIAL PROPERTY TAX EXEMPTION FOR PERSONS
WITH DISABILITIES AND LIMITED INCOMES**

The Law

Section 459-c of the Real Property Tax Law gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements.

For the basic 50 percent 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 percent to persons with disabilities whose incomes are more than \$29,000. Under the "sliding scale" options, a qualifying owner can have a yearly income as high as \$37,399.99 and get a 5 percent exemption in places where they are using the maximum limit.

Please 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 property may not receive an exemption both under this law and the senior citizens exemption (Real Property Tax, sec. 467) for the same municipal tax purpose. However, where one or more owners qualifies for exemption under this section, and the other owner qualified for exemption under section 467, the owners may choose the more beneficial exemption.

Where to File the Application

The application form (RP-459-c), should be filed with the city, town or village assessor for partial exemption from city, town and village property taxes. For partial exemption from county or school district taxes or from village taxes in villages that do not assess property, file the form with the town assessor who prepares the assessment roll used for county, school, or village taxes. However, in Nassau County, applications for exemption from county, town or

school taxes should be filed with the Nassau County Department of Assessment. In Tompkins County, applications for exemption from county, city, town, village or school district taxes should be filed with the Tompkins County Division of Assessment.

Deadline for filing

The application generally must be filed in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. In Nassau County, taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, such date is determined from charter provisions. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

Renewal Application

An annual renewal application must be timely filed in the assessor's office to continue the exemption. The RP-459-c or the RP-459-c-Rnw may be used for renewal purposes.

The following numbers correspond to the numbers on the initial application form.

1,2. If the title to the property is in more than one name, each of the names must be set forth. The deed, mortgage or other proof of title should be examined to ascertain the name of the owner or owners. If the property is owned by more than one person, all owners must qualify for the exemption. That is all of the owners must be persons with disabilities, except if property is owned by a married couple or by siblings, only one needs to have a disability.

Note that 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 exemption for persons with disabilities and limited incomes may also offer it to otherwise qualifying individuals who are tenant-stockholders of a cooperative apartment corporation. The percentage of the exemption to which the individual is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-shareholder's percentage of ownership of the stock of the corporation.

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

4. To be eligible, an applicant must currently have a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits that person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning or working. Briefly describe the applicant's impairment.

5. To be eligible, the applicant must submit either (i) an award letter from the Social Security Administration certifying the applicant's eligibility to receive social security disability insurance (SSDI) or supplemental security income (SSI), (ii) an award letter from the Railroad Retirement Board certifying the applicant's eligibility to receive railroad retirement disability benefits, (iii) a certificate from the State Commission for the Blind and Visually Handicapped stating that the applicant is legally blind, (iv) an award letter from the United States Postal Service certifying a disability pension, or (v) an award letter from the United States Department of Veterans Affairs certifying eligibility for a veterans affairs disability pension. In answering question 5, check off which documentary evidence is attached to the application. If the letter or certificate indicates that the applicant's disability is permanent, there will be no need to refile evidence of disability in future years if renewal of the exemption is sought.

6. 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 a copy of a mortgage agreement 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.

7, 8. The property must be the "legal residence" of, and must be occupied by, the person with the disability, unless such person is absent from the property while receiving health related services as an inpatient of a residential health care facility. 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 exemption will apply only to the portion used exclusively for residential purposes.

9. The exemption cannot be granted if the income of the owner, or the combined income of all of 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 what the income limits are.

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 nontaxable 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 payments (excluding amounts representing a return of capital), alimony or support amount received from governmental or private retirement or pension plans
- ❖ annuity money
- ❖ unemployment insurance payments, disability payments, workers' compensation, etc.

Income does **not** include:

- ❖ Supplemental Security Income
- ❖ moneys received pursuant to the Federal Foster Grandparent Program
- ❖ welfare payments
- ❖ gifts, inheritances or a return of capital.

10. 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.

11. 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 11 on the application. Proof of the expenses and reimbursement, if any, must be submitted with the application.

12. 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 should 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 the Internal Revenue Service in which the return is filed.

A copy of the New York State income tax return may be obtained from:

New York State Department of Taxation & Finance
Income Tax Bureau
WA Harriman State Campus
Albany, New York 12227

Since it may take a considerable length of time to obtain copies of such returns, your application for exemption may be filed pending submission to the assessor of the copy of the income tax return when it is received.

13. 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 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.



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

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF
PERSONS WITH DISABILITIES AND LIMITED INCOMES

APPLICATION MUST BE FILED WITH YOUR LOCAL ASSESSOR BY TAXABLE STATUS DATE
Do not file this form with the Office of Real Property Tax Services.

General information and instructions for completing this form are contained in RP-459-c-Ins

- 1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
3. Location of property (see instructions):
4. Description of nature of applicant's physical or mental impairment...
5. Indicate documents submitted with application as proof of disability...
6. Indicate document submitted with application as proof of ownership...
7. Do all the owners of the property presently occupy the premises...
8. Is any portion of the property used for other than residential purposes...
9. Income of each owner and spouse of each owner for the calendar year immediately preceding date of application...

