



Office of Real Property Tax Services
W A Harriman Campus, Albany NY 12227-0801

Affidavit of Continued Eligibility For County/City/Town/Village Partial Tax Exemption for Real Property of Senior Citizens For 2023

State of New York:

County: \_\_\_\_\_

\_\_\_\_\_, being duly sworn, depose(s) and say(s):
(Name of owner(s))

1 I am (We are) the owner(s) of real property located at:

Street address \_\_\_\_\_

Village of \_\_\_\_\_, City/Town of \_\_\_\_\_
State of New York.

2 Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot: \_\_\_\_\_

3 Mailing address: \_\_\_\_\_

\_\_\_\_\_

Telephone number Day: ( ) \_\_\_\_\_ Evening: ( ) \_\_\_\_\_

4 Since I (we) last filed an application or affidavit for this exemption:

- a. there has been no change in the ownership of the property;
b. there has been no change in marital status of the owners and all of the owners continue to reside on the property; and
c. the property continues to be used exclusively for residential purposes.

5 The income of the owner(s) for the applicable income tax year (see instructions) is not more than the maximum income allowed by the following municipalities (Mark an X in the appropriate box(es) if your total income last year was more than the maximum amount allowed by that municipality; see instructions):

- County
City/Town
Village

Certification

Subscribed to and sworn to before me, this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_\_.

Table with 2 columns: Signature of Owner, Commissioner of deeds or notary public

## Instructions

### General information

Real Property Tax Law § 467, authorizes municipalities (except New York City), to adopt a local law, ordinance, or resolution, after a public hearing, to eliminate the need for senior citizens to reapply if they have received the exemption on five consecutive assessment rolls. Senior citizens **must** submit this sworn affidavit of continued eligibility to each collecting officer when they pay their taxes.

### Specific instructions

**Line 4** – The assessor may continue a previously granted exemption despite the absence of one owner from the residence provided that:

- an exemption was granted when both the spouses resided in the residence, and
- the property is owned by either or both spouses, or by either or both ex-spouses, and
- the person remaining in the property is at least 62 years of age, and
- all other requirements of the law are satisfied.

If this property received the exemption last year, but one owner has since died, the exemption may be continued if the surviving spouse is at least 62 years of age. File Form RP-467-Rnw, *Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens*, with the assessor before the next taxable status date and describe the changes in circumstances.

**Line 5** – In most cases the *income tax year* to be used is 2021, meaning that your eligibility is based on your 2021 income. However, in the following municipalities, the *income tax year* to be used is 2022, so your eligibility is based on your 2022 income:

City of Dunkirk in Chautauqua County
City of Elmira in Chemung County
City of Geneva in Ontario County
City of Glen Cove in Nassau County
City of Oneida in Madison County
Cities of Rome and Utica in Oneida County
Cities of Mount Vernon, New Rochelle, Peekskill and
Rye in Westchester County
All towns in Westchester County
Villages of Harrison and Scarsdale in Westchester County

When determining your income for the applicable income tax year, the following guidelines apply:

Income includes:

- all Social Security payments
- salaries and wages (including bonuses)
- interest (including nontaxable interest on state or local bonds), and total dividends
- net earnings from farming, rentals, businesses or professions ( if any amounts have been claimed as depreciation for income tax purposes, they must be added back in)
- 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 moneys
- 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

**Note:** Each municipality which grants the senior citizens exemption must set a maximum income limit within State set limitations. Although the income of the owner(s) may satisfy one or more locally established income ceiling, it may not satisfy another. If the income of the owner(s) exceeds the income ceiling of one or more of the municipalities listed on line 5, mark an **X** in the applicable box(es).

**Note to Tax Collector:** Forward a copy of this form to the appropriate county, city, town, or village assessor.