



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

Affidavit of Continued Eligibility for Partial School 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) does not exceed the maximum income eligibility level established by the school district.

6 There are no children of owners, tenants or lessees residing in the property who attend public school, grades Pre-K through 12, or if there are such children residing in the property, the school district in which the property is located has opted to permit a school tax exemption in such situations. If there are such children residing in the property, they were not brought into the property in whole or in substantial part for the purpose of attending a particular school within the school district.

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 school districts to adopt a resolution, after a public hearing, to eliminate the need for senior citizens to reapply if they received the exemption on five consecutive assessment rolls. Senior citizens **must** submit this sworn affidavit of continued eligibility to the school tax collector 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 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

Line 6 – If any child, including a child of tenants or lease holders, resides on the property, and such child attends any public school (grades Pre-K through 12), the school district will not grant an exemption from school taxes unless they adopted a resolution to permit a school tax exemption for otherwise eligible residential property where children attending a public school reside. Such a child may not have been brought to the residence in whole or in substantial part for the purpose of attending a particular school in the school district.

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