



**AFFIDAVIT OF CONTINUED ELIGIBILITY FOR
COUNTY/CITY/TOWN/VILLAGE PARTIAL TAX EXEMPTION FOR
REAL PROPERTY OF SENIOR CITIZENS AND FOR
ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTIONS**
(see reverse side for general information and instructions)

State of New York

ss:

County of _____

_____, 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. My/Our post office address is: _____

Telephone no. 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. 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 last year is not more than the maximum income allowed by the following municipalities: (Cross out any municipality after a. b. and c. if your total income last year was more than the maximum amount allowed by that municipality; see back of form for further instructions.)

- a. County
- b. City/Town
- c. Village

Signature of Owner

Signature of Owner

Subscribed to and sworn to before me, this
_____ day of _____, 20_____

Commissioner of deeds or notary public

INSTRUCTIONS

Section 467 of the Real Property Tax Law authorizes municipalities (except New York City), after a public hearing, to adopt a local law, ordinance or resolution to eliminate the requirement of annual filing for renewal of the senior citizens exemption by senior citizens who have received the exemption on five (5) consecutive assessment rolls. In these municipalities, however, senior citizens must submit this sworn affidavit of continued eligibility (RP-467-aff/ctv) to each collecting officer upon payment of taxes. In addition, section 425 of the Real Property Tax Law provides that property eligible for the senior citizen exemption is deemed eligible for the enhanced school tax relief (STAR) exemption.

Instructions to Statement No. 4

A previously granted exemption may be continued despite the absence of one owner from the residence provided that (1) an exemption was granted when both the husband and wife resided in the residence, and (2) title is in the husband, wife or both, or in the ex-husband, ex-wife or both, and (3) the person remaining in the property is at least 62 years of age, and (4) all other requirements of the law are satisfied. Similarly, if this property received 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 with the assessor before the next taxable status date and describe the changes in circumstances.

Instructions to Statement No. 5

The income for "last year" as used in this Statement refers to income received during the income tax year, or, if no income taxes were paid, the calendar year immediately preceding the taxable status date of the assessment roll on which this municipal tax bill is based. Taxable status date in most towns is March 1. In Nassau County, taxable status date is January 2. In Erie County, the taxable status date is May 1. In towns in Westchester County, taxable status date is June 1. In cities, such date is determined from charter provisions (consult city clerk or assessor). In most villages that assess property themselves, taxable status date is January 1, but the village clerk should be consulted for variations.

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 locally established income ceiling (e.g., County), it may not satisfy another (e.g., Town). If the income of the owner(s) exceeds the income ceiling of one of the municipalities listed in Statement No. 5, cross out that municipality. For example, if the income of the owner(s) exceeds the Town income ceiling, but satisfies the County income ceiling, strike out 5(b) City/Town.

NOTE TO TAX COLLECTOR

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