



**APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF SENIOR CITIZENS AND FOR 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.

Application must be filed with your local assessor by taxable status date. Do not file this form with the State Board of Real Property Services.

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

**2. Mailing address of owner(s)**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Day No. ( )

Evening No. ( )

\_\_\_\_\_

**3. Location of property**

\_\_\_\_\_

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 reside on the premises?** \_\_\_ Yes \_\_\_ No

If 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 who is 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 (farming, commercial, vacant land, 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 resident 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 resident 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 ]** \$ \_\_\_\_\_

**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 instruction # 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))** \$ \_\_\_\_\_

**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 # 12.)

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 answer is YES, show name and location of schools: \_\_\_\_\_

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

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

**-Deadline to file applications is MARCH 1<sup>ST</sup>**

**-File by MAIL**

**-Proof of 2013 (NOT 2014) income is required**

**SENIOR CITIZEN EXEMPTION – 1<sup>ST</sup> TIME APPLICANTS**

**AGE:** Must be 65 years of age before December 31, 2015. If the property is in the husband and wife's name, only one spouse has to be 65. If the property is in one name only, that party must be 65.

**OWNERSHIP:** Must own the property for 1 year and reside there. Can combine ownership of a previous property if owned in the state and bought and sold within one year.

**RESIDENCY:** Current Driver's License, Auto Registration, Voter's Registration or Pay Stub

**INCOME:** Year 2013 gross annual household income (taxable and non-taxable) must be below \$32,400. Income includes:

- Social Security
- Railroad Retirement
- Veteran's compensation
- Pension
- Wages
- Interest on savings account and annuities
- Stock and insurance dividends
- Rental Income
- Interest/dividends on IRA's (**NOT DISTRIBUTION**)

**Please note:** Money taken out of an IRA is **NOT** considered income. However, all interest earned, even though you do **NOT** report it as income on your tax return **IS** considered income. Interest **IS** counted as income even if you do not withdraw any money from your IRA. You may obtain this information from the manager of your IRA account.

**THE FOLLOWING MUST BE SUBMITTED:**

1. Signed RP- 467 application.
2. Deed to the property when it was first acquired, not a life estate deed (bill of sale if mobile home).
3. Proof of age for all owners: driver's license, birth certificate, passport.
4. Copy of 2013 tax return (federal) if one was filed. If one was not filed bring statements normally used to file.
5. Proof of all income (listed above) for the year 2013.
6. Death Certificate (if applicable). Only the income of the surviving spouse is included if spouse died during the previous year.
7. Separation/divorce papers (if applicable).

**SENIOR STAR EXEMPTION:** If you file the senior citizen exemption (RP-467 or RP- 467rnw), you will automatically receive the Senior STAR exemption. You do not need to file a separate STAR application.

**Applications must be received in our office by March 1<sup>st</sup>, 2015**



Town of Cheektowaga Assessor's Office  
3301 Broadway  
Cheektowaga, NY 14227  
(716) 686-3563

