



# Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens

To be filed with your local assessor by taxable status date.  
Do not file this form with the Office of Real Property Tax Services.

**New for 2019.** This form no longer serves as the application for the Enhanced STAR exemption. This form may only be used to apply for the partial tax exemption for real property of senior citizens. It may not be used to apply for the Enhanced STAR exemption, which is a separate exemption.

To apply for the Enhanced STAR exemption, you must file Forms RP-425-E, *Application for Enhanced STAR Exemption for the 2019-2020 School Year*, and RP-425-IVP, *Supplement to Forms RP-425-E and RP-425-Rnw*, with your assessor by taxable status date. You may obtain those forms from your assessor or download them from [www.tax.ny.gov](http://www.tax.ny.gov). **Note:** If you do not already have a STAR exemption you may not apply for a new STAR exemption, but you may be eligible for a STAR credit, which is provided in the form of a check. For more information about the STAR credit, visit [www.tax.ny.gov/STAR](http://www.tax.ny.gov/STAR) or call 518-457-2036.

Name of applicant(s)					
Mailing address (number and street or PO box)			Location of property (street address)		
City, village, or post office	State	ZIP code	City, village, or post office	State	ZIP code
Daytime contact number			Evening contact number		
Email address (optional)			School district		

**1** Property identification (see tax bill or assessment roll)

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

**2** Since filing your application last year, fully describe in the lines below any changes in:

- a title to the property (due to death, addition or deletion of owner);
- b legal residence or occupancy of the property (e.g. confinement of owner in hospital or nursing home, divorce, legal separation or abandonment by spouse); or
- c use of residence for other than residential purposes (store, office, farm, etc.).
- d Children of owners, tenants or leaseholders living on the premises attending public school grades pre-K-12; if so, give the name and location of the school or schools, and state whether such child or children were brought into the property in whole or in substantial part for the purpose of attending a particular school within the school district.

Mark an X in the box if there has been no change in items a, b, c, and d above .....

Explanation of changes that have occurred as indicated on line 2 (attach additional sheets if necessary). \_\_\_\_\_

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**3** Did the owner or spouse file a federal or New York State income tax return for the preceding year?

If Yes, attach a copy of the return(s) ..... Yes  No

4 Provide the income of each owner and spouse of each owner for the calendar year immediately preceding the date of application, except for an owner who is absent from the residence due to divorce, legal separation, or abandonment. Attach additional sheets if necessary. See Form RP-467-I, *Instructions for Form RP-467*, for income to be included.

Income does **not** include:

- gifts,
- inheritances,
- a return of capital,
- proceeds of a reverse mortgage (although interest or dividends realized from the investment of such proceeds are income),
- reparation payments to victims of Nazi persecution, or monies earned through employment in the Federal Foster Grandparent Program.

Name of owner(s)	Source of income	Amount of income
<b>4a Total income of owner(s)</b> .....	<b>4a</b>	

Name of spouse(s) if not owner of property	Source of income of spouse(s)	Amount of income of spouse(s)
<b>4b Total income of spouse(s)</b> .....	<b>4b</b>	
<b>4c Total income of owner(s) and spouse(s) (add all income sources)</b> .....	<b>4c</b>	
<b>4d Of the income on line 4c, how much, if any, was used to pay for an owner's care in a residential health care facility? Attach proof of amount paid; enter 0 if not applicable (see instructions)</b> .....	<b>4d</b>	
<b>4e Subtract line 4d from line 4c</b> .....	<b>4e</b>	

5 If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which property is located (contact assessor for information), complete the following:

<b>5a</b> Unreimbursed medical and prescription drug costs <i>(be sure to deduct any amounts reimbursed by insurance)</i> .....	<b>5a</b>	
<b>5b Subtotal</b> income of owner(s) and spouse(s) <i>(line 4e minus line 5a)</i> .....	<b>5b</b>	

6 If a deduction for veteran's disability compensation is authorized by any of the municipalities in which the property is located, complete the following:

Veteran's disability compensation received. Attach proof; enter 0 if not applicable .....	<b>6</b>	
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<b>7 Total</b> income of owner(s) and spouse(s) <i>(line 5b subtotal minus line 6)</i> .....	<b>7</b>	
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**8 Certification**

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief. I (we) 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 <small>(If more than one owner, all must sign)</small>	Marital status	Phone number	Date

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***This Area for Assessor's Use Only***

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Date renewal application filed \_\_\_\_\_

Approved  Disapproved

Exemption applies to taxes levied by or for:

City/Town \_\_\_\_\_ %  County \_\_\_\_\_ %

School \_\_\_\_\_ %  Village \_\_\_\_\_ %

Assessor's signature	Date
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