

**APPLICATION FOR PARTIAL TAX EXEMPTION FOR LIVING QUARTERS
FOR PARENT OR GRANDPARENT**

Application for exemption or renewal of exemption must be filed with local assessor by taxable status date.

Do not file form with 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. New application

Renewal application

5. Is this residential property the principal place of residence of its owner? yes no

6. Living quarters constructed for parent or grandparent of owner(s) or spouse of owner

7. Is the parent or grandparent at least 62 years of age? yes no (Attach proof of age to original application)

8. Are the living quarters a primary place of residence of the parent or grandparent? yes no (Attach proof)

9. Description of construction or reconstruction of residential property made for purposes of providing living quarters for parent or grandparent: _____

10. Dates of construction of living quarters for parent or grandparent :

commencement of construction _____

completion of construction _____

I certify that all statements on this application are true and correct.

Signature of owner (s)

INSTRUCTIONS**1. Authorization for exemption**

Section 469 of Real Property Tax Law authorizes counties, cities, towns and villages to adopt local laws and school districts to adopt resolutions providing for a partial exemption for the increase in value to residential property for the construction or reconstruction of living quarters for a parent or grandparent who is at least 62 years of age. The property must be (a) located within an area in which such construction or reconstruction is permitted, (b) the owner's principal place of residence, (c) a primary residence of a least one parent or grandparent, and the construction or reconstruction must have occurred after August 30, 2000. A "parent" or "grandparent" for purposes of this exemption includes the natural or adopted parent or grandparent of the owner(s) or spouse of the owner.

2. Duration and computation of exemption

The exemption from taxation and special ad valorem levies is limited to the lesser of (a) the increase in assessed value attributable to the new construction or reconstruction, (b) 20 percent of the total assessed value of the property, or (c) 20 percent of the median sale price of residential property in the county. The exemption may continue so as long as the parent or grandparent maintains the living quarters as a primary place of residence.

3. Filing of application

The application must be filed annually in the assessor's office on or before taxable status date.

The application must be filed in the assessor's office on or before FEBRUARY 1ST.

File with the City of Rochester, Bureau of Assessment, Dept. of Finance,
30 Church Street, City Hall, Room 101A, Rochester, New York 14614.

Proof of age of the parent or grandparent should need to be filed only in the year in which the initial application is made, but the assessor may request proof of age and residency in any year.

For Assessor's Use

1. Date application filed _____

2. Applicable taxable status date _____

3. Exemption approved disapproved

County \$ _____

City \$ _____

Town \$ _____

Village \$ _____

School district \$ _____

Assessor's signature

Date