



First-Time

Please return the completed Senior Citizen Exemption Application in Person ASAP

Please Return Promptly

You must apply no later than February 1, 2023

Dear Property Owner:

This is the first-time application for the Real Property Tax Senior Citizen's Exemption (RPTL-467).

You will be a first-time exemption applicant if you choose to apply. **It is necessary for you to come in person (bring your supporting documents)** to the City of Rochester, Bureau of Assessment, City Hall-Room 101A, 30 Church Street.

Last year's (**2021**) income information is requested on the application. You should already have the necessary income tax returns, social security forms, bank interest statements, etc., you will need to file. We request that you bring in your tax returns (including schedules), 1099 statements and your original application form as soon as you can to avoid the busy periods later. The Assessment staff will complete the income portion of the application with you. Please bring proof of your age with you when you apply for the exemption. Once all filing information has been received, **a property inspection will be scheduled to verify residency and inventory.**

Approved Senior Citizen Exemptions in the City of Rochester reduce real property taxes for City, City School District, and County of Monroe tax bills. Depending on your **2021** income (which cannot exceed **\$37,400***) tax abatements range from 50% down to 5% of your assessment.

***PLEASE NOTE: THE CURRENT MAXIMUM INCOME LEVEL IS \$37,400. NEW YORK STATE RECENTLY PASSED LEGISLATION RAISING THE MAXIMUM TO \$58,400. THEREFORE, YOU ARE ENCOURAGED TO SUBMIT YOUR COMPLETED APPLICATION ALONG WITH YOUR INCOME PENDING ADOPTION OF THE NEW INCOME LEVELS BY THE CITY OF ROCHESTER AND COUNTY OF MONROE.**

If you believe you may be over the income limit, please file anyway and we will review your information. If you fail to qualify for the Senior Citizens Exemption you may qualify for the **Enhanced STAR** exemption (RPTL-425) (income cannot exceed **\$93,200**).

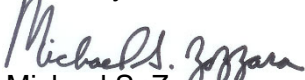
(Over)

Information regarding the Enhanced Star Exemption for Seniors:

- *If you qualify for the Senior Citizen exemption **and** you currently have a Basic Star exemption, we can upgrade your Basic Star to the Enhanced Star for greater tax savings but you must fill out the additional New York State forms enclosed in this package.*
- *If your income exceeds the \$37,400* (see previous page) limit, but not greater than \$93,200 and you are currently receiving the Basic Star exemption, you still qualify for the Enhanced Star Exemption. Fill out and submit the RP-425 forms to the Bureau of Assessment.*
- *If you qualify for the Senior Citizen exemption and you do **not** have a current Basic Star exemption, you should register with New York State to receive the Enhanced Star Credit. Visit www.tax.ny.gov/star or call (518) 457-2036.*

We look forward to helping you. If you need assistance completing the forms or have any questions, please call the **Exemption Hot-Line at (585) 428-6994** during business hours.

Sincerely,



Michael S. Zazzara
City Assessor



Application for Partial Tax Exemption for Real Property of Senior Citizens

For help completing this application, see Form RP-467-I, *Instructions for Form RP-467*. You must file this application with your local assessor by the taxable status date. Do **not** file this form with the Office of Real Property Tax Services.

Name(s) of owner(s)					
Mailing address of owner(s) (number and street or PO box)			Location of property (street address)		
City, village, or post office		State	ZIP code	City, town, or village	
				State	ZIP code
Daytime contact number		Evening contact number		School district	
E-mail address			Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)		
Name(s) of any non-owner spouse(s)					
Address(es) of primary residence(s) if different from above:					

1 Indicate which documents you included with this application as proof of age of owners (see instructions):

Driver license Birth certificate Other (specify) _____

2 Date you acquired ownership of property (see instructions): _____

3 Indicate document included with application as proof of ownership (see instructions):

Deed Other (specify) _____

4 Do all the owners of the property presently occupy the premises as their legal primary residence? Yes No

4a If the answer to 4 is No, is an owner receiving medical care as an in-patient in a residential health care facility? Yes No

4b If the answer to 4a is Yes, specify name and location of the facility: _____

4c If the answer to 4 is No, is the non-resident owner the spouse or former spouse of the resident owner? Yes No

4d If the answer to 4c is Yes, is he or she absent from the residence due to divorce, legal separation, or abandonment? Yes No

5 Is any portion of the property used for other than residential purposes (commercial, professional office, etc.)? Yes No

5a If answer is Yes, explain such use and describe the portion that is so used. _____

6 List the income of each owner and spouse of each owner for the applicable income tax year. Attach additional sheets if necessary. (See instructions to determine the applicable income tax year and the income to be included.)

Name of owner(s)	2021 Source of income	Amount of income
6a Total income of owner(s)		6a

Name of spouse(s) if not owner of property	2021 Source of income of spouse(s)	Amount of income of spouse(s)
6b Total income of spouse(s)		6b
6c Total income of owner(s) and spouse(s) (add line 6a and line 6b)		6c

7 Of the income specified in line 6c 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)

7	
7a Total income of owner(s) and spouse(s) (subtract line 7 from line 6c)	7a

8 If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located (see instructions), complete the following:

8a Unreimbursed medical and prescription drug costs (deduct any amounts reimbursed by insurance).

8a	
8b Total income of owner(s) and spouse(s) (subtract line 8a from line 7a)	8b

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

9a Veteran's disability compensation received (attach proof, enter 0 if not applicable)

9a	
9b Total income of owner(s) and spouse(s) (subtract line 9a from line 8b)	9b

10 Did the owner or spouse file a federal or New York State income tax return for the 2021 tax year? (see instructions to determine the applicable income tax year)..... Yes No
 If answer is Yes, attach copy of such return or returns (if you do not have a copy, see instructions).

11 Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades pre-K through 12? Yes No

11a If the answer to 11 is Yes, list name and location of school(s): _____

11b If the answer to 11 is Yes, was the child (or were the children) brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district? Yes No

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

This Area for Assessor's Use Only

Date application filed _____

Exemption applies to taxes levied by or for:

- Proof of age submitted
- Proof of ownership submitted
- Proof of income submitted
- Application approved
- Application disapproved

- Town _____ %
- County _____ %
- School _____ %
- Village _____ %
- City _____ %

Assessor's signature	Date
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