



NYS BOARD OF REAL PROPERTY SERVICES
APPLICATION FOR PARTIAL TAX EXEMPTION FOR
REAL PROPERTY OF MEMBERS OF THE CLERGY
(File at the City of Rochester Bureau of Assessment on or before February 1)

1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
Day No. ()
Evening No. ()
E-mail address (optional)

3. Location of property
Street address
Village (if any)
City/Town
School District

Parcel identification no. (see tax bill or assessment roll)
Tax map number or section/block/lot

Attach document providing ownership, such as deed, if not previously submitted

4. Is applicant an actual resident and inhabitant of the State of New York? O yes O no

5. Is applicant engaged in ministerial work assigned to him/her by the church or denomination of which applicant is a member, such work constituting applicant's principal occupation? O yes O no

If yes, indicate name of church or denomination:

If no, indicate alternative basis for exemption:

- Applicant is unable to perform his/her religious duties due to impaired health. (attach documentation such as physician's statement)
Applicant is over seventy years of age. (Attach documentation such as birth or baptismal certificate if not previously submitted)
Applicant is surviving spouse of a member of the clergy who met the requirements of this statute at the time of his/her death, and applicant has not remarried.

Name of deceased spouse

Name of deceased spouse's church or denomination

6. Is the applicant occupied in secular employment? O yes O no

If yes, indicate amount of time devoted to: a. secular employment: per
b. religious duties: per

Description of secular duties:

7. Is applicant the owner of other real property in the State of New York which is exempt from taxation pursuant to this statute? O yes O no

a. If yes indicate location of property:
(City, Town, Village) (County) (School District)

b. Amount of exemption on other property \$

I, hereby certify that the information on this application, and any accompanying papers constitute a true statement of fact.

(Signature of owner or authorized representative) Date

GENERAL INFORMATION AND REQUIREMENTS

1. AUTHORIZATION FOR EXEMPTION

Section 460 of the Real Property Tax Law authorizes an exemption from real property taxation (but not special ad valorem levies or special assessments) to the extent of fifteen hundred dollars (\$1,500) for real property owned by a member of the clergy or the unmarried surviving spouse of such member of the clergy meeting the statutory qualifications. The exemption is applied against the assessed value of the property.

2. APPLICATION FOR EXEMPTION

An application must be filed annually. Proof of ownership need only be included with the first filing of this application. Where proof of age is required, such proof need only be submitted once. Where applicable, proof of poor health must be submitted annually.

3. PLACE OF FILING APPLICATION

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county, city, or town and school taxes. If the property is also located within a village which assesses, a separate application for exemption from village taxes must be submitted to the village assessor. [In Rochester file at the Bureau of Assessment, Room 101A, City Hall, 30 Church Street, Rochester, New York 14614-1299.](#) For questions call the Exemption Hotline (585) 428-6994.

4. TIME OF FILING APPLICATION

The application must be filed in the assessor’s office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status is March 1.

In Rochester the filing deadline is February 1.

THE STATUTE: REAL PROPERTY TAX LAW, SECTION 460

460(1). Clergy. Real property owned by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which he or she is a minister, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his or her unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars.

SPACE BELOW FOR USE OF ASSESSOR

Date application filed _____ Applicable taxable status date _____

Application: Approved Disapproved

a. Assessed valuation of parcel before applying clergy exemption \$ _____

b. Clergy exemption granted \$ _____

Taxable valuation of parcel after applying clergy exemption (a. minus b.) \$ _____

Assessor’s signature

Date