



First-Time

Please return the completed Senior Citizen Exemption Application in Person ASAP

Please Return Promptly

You must apply no later than February 1, 2024

Dear Property Owner:

This is the first-time application for the Real Property Tax Senior Citizen's Exemption (RPTL-467). We are sending you this information as a follow-up to your participation in a previous exemption request.

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 (**2022**) 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, School and County of Monroe tax bills. Depending on your **2022** income (which cannot exceed **\$58,400**) tax abatements range from 50% down to 5% of your assessment.

***PLEASE NOTE: ALL FIRST TIME APPLICANTS MUST APPLY IN PERSON.**

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 **\$98,700**).

(Over)

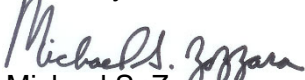


Information regarding the Enhanced Star Exemption for Seniors:

- *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 \$58,400, but not greater than \$98,700 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 Senior Citizens Exemption

For help completing this application, see Form RP-467-I, Instructions for Forms RP-467 and RP-467-Rnw. 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.

Form with fields for: Name(s) of owner(s), Mailing address of owner(s), Location of property, City, village, or post office, State, ZIP code, Daytime contact number, Evening contact number, School district, Email address, Tax map number of section/block/lot, 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 []
If Yes, skip to line 5.

4a Is an owner receiving medical care as an inpatient in a residential health care facility? Yes [] No []
If Yes, list the name and location of the facility.

4b Is the non-resident owner the spouse or former spouse of the resident owner? Yes [] No []
If No, skip to line 5.

4c Are they absent from the residence due to divorce, legal separation, or abandonment? Yes [] No []

5 Is any portion of the property used for purposes other than residential, such as commercial, or professional offices? Yes [] No []
If Yes, explain such use and describe the portion that is so used.

6 Did the owner or spouse file a federal income tax return for the applicable income tax year? (see instructions to determine the applicable income tax year) Yes [] No []
If Yes, attach copy of such return (if you did file a return or returns for the applicable income tax year, but do not have a copy, see the instructions).

If No, complete Form RP-467-Wkst, Income Worksheet for Senior Citizens Exemption. Any spouse or owner completing RP-467-Wkst should skip questions 7 through 7c

7 List the federal adjusted gross income (FAGI) (see instructions) 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.)

A Name of owner(s)	B FAGI
7a Total FAGI of owner(s) (add column B)	7a

A Name of spouse(s) if not owner of property	B FAGI
7b Total FAGI of spouse(s) (add column B)	7b
7c Total FAGI of owner(s) and spouse(s) (add lines 7a and 7b)	7c

8 Total income from RP-467-Wkst. Enter 0 if not applicable. 8

9 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), enter the unreimbursed medical and prescription drug costs (deduct any amounts reimbursed by insurance). 9

10 Of the income specified in line 8 of Form RP-467-Wkst 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). 10

Note: There are various adjustments to income regarding eligibility for this exemption. Some of the adjustments are subject to local option by your taxing jurisdictions (municipality, school district, and county). The assessor will determine your income after applying the adjustments available in your taxing jurisdictions.

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
If Yes, complete lines 11a and 11b.

11a List the name and location of each school: _____

11b 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. 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, as well as a fine.

Signature (If more than one owner, all must sign)	Marital status	Phone number	Date

For Assessor's Use Only

Date application filed _____

Exemption applies to taxes levied by or for:

Action on application: Approved Disapproved

Proof of age submitted

Proof of ownership submitted

Proof of income submitted

Town _____ %

County _____ %

School _____ %

Village _____ %

City _____ %

Assessor's name (<i>print</i>)	
Assessor's signature	Date



Income Worksheet for Senior Citizens Exemption

To be used by individuals filing Forms RP-467 or RP-467-Rnw who are **not** required to file a federal income tax return.

Name of owner(s) and owner(s) spouse(s)

Location of property

Street address	City/town
Village (if any)	School district

Applicable income tax year (see note below)

Note: In localities where the taxable status date is **before** April 15, the applicable income tax year is two years prior to the current calendar year. In localities where the taxable status date is **on or after** April 15, the applicable income tax year is the most recent calendar year. To confirm if your locality has a taxable status date of April 15 or later, see Form RP-467-I.

Enter the amounts below that would have been reported if you were required to file a federal or state income tax return (*round to the nearest whole dollar*). To round to the nearest dollar, drop amounts that are less than 50 cents (for example, \$1.39 becomes \$1) or increase amounts that are 50 cents or more to the next dollar (for example, \$2.50 becomes \$3).

1 Total wages, salaries, and tips (<i>attach W-2(s)</i>)	1	
2 Total interest income and dividends	2	
3 Unemployment compensation	3	
4 Total IRA distributions (<i>attach all Forms 1099-R</i>)	4	
5 Total pensions and annuities other than IRA's (<i>attach all Forms 1099-R</i>)	5	
6 Total Social Security benefits (<i>attach Form SSA1099</i>)	6	
7 Other income	7	
Types of other income: _____		
8 Add lines 1 through 7. Enter the total on line 8 of Form RP-467 or RP-467-Rnw	8	

Certification

I (we) certify that all of the above information is correct and that I am (we are) not required to file a federal income tax return.

All owner(s) and their spouse(s) **must** sign and date below.

Signature	Date
Signature	Date
Signature	Date
Signature	Date