

2017 – LOW INCOME SENIOR CITIZEN (RP-467) AND LOW INCOME DISABILITY (RP-459C)

EXEMPTION APPLICATION AND RENEWAL CHECKLIST

Before bringing or mailing your application to the Assessor's Office, please ensure that the application is filled out completely, signed by all owners and their spouses and dated. In addition:

1. If you filed a 2015 income tax return:

- Bring your most recently filed federal income tax return with supporting schedules (C,D,E,F, if applicable) and all income documents used in filing that return (e.g., 1099's)
 - All returns must be signed (unless filed electronically), dated and either computer generated, typewritten or in ink. Returns prepared in pencil are not acceptable. **Computer generated returns must be accompanied by the electronic receipt confirming that it was successfully submitted to the IRS or the NYS Department of Taxation and Finance.**
 - Include all income even if you do not need to report it for income tax purposes (some income is exempt for income tax purposes, but not for real property tax exemption purposes – **see the reverse side/income page for income that must be included**).

2. If you did not file a 2015 federal or state tax return:

- Complete the top portion of page 2 of the application
- Bring the following documents, if applicable:
 - 2015 Social Security Benefit Statement(s) (Form SSA - 1099).
 - 2015 W-2 forms.
 - 2015 Year-end interest and dividend statements.
 - 2015 Year-end pension and annuity income statements (Form 1099-R).
 - 2015 Unemployment, workers compensation, **and other income as indicated on the reverse side of this page.**

3. An Additional Income Affidavit and Disclosure form must accompany all applications (new and renewals). If needed, forms are available on our website and through this office.

4. First time applicants must submit proof of age for all owners (unless spouse or siblings).

Note 1: On Page 2 - No deductions for unreimbursed medical and prescription drugs expenses or for veterans' disability compensation are allowed – this section should be ignored.

Note 2: 2016 income may be used if filed and submitted to this office by March 1, 2017.

Note 3: In some cases, the assessor may request further documentation (e.g., IRS transcript, etc.)

******* Application filing deadline: March 1, 2017 *******

Questions? Call 617-6107 - Office hours are Monday through Friday, 8:30 a.m. to 4:30 p.m.

Income for the Low Income Senior Citizen and the Low Income Person with Disability Exemption includes, but is not limited to, the following:

- W-2 wages, salary or earnings
- Social Security (gross earning) SSA-1099
- SSDI (Social Security Disability Insurance) payments
- Pensions (both government and private pension plans)
- Railroad retirement benefits
- Veterans compensation
- Prize Money
- Net gambling winnings
- Interest income: e.g. gross interest on checking and savings accounts, tax-exempt interest (like municipal bond interest), interest on U.S. savings bonds for year in which bond(s) is redeemed, interest on U.S. Treasury notes, etc.
- Interest on principal portion of deferred life insurance payments (life insurance annuity)
- Net rental income
- Net self-employment income
- Net farm income
- Expenses attributable to an owner-occupied rental unit
- Unemployment compensation
- Capital Gain (offset by capital loss to extent of capital gain)
- Capital gain on sale of home
- Gross dividends
- Alimony (received by applicant)
- Child Support (received by applicant)
- Workers compensation (excluding any expense reimbursement)
- Veterans disability and indemnity compensation
- If adult children OR other adults reside in the home (owners or not), include:
 - Net rents paid by person/persons to owner, even if in the form of house maintenance or utilities
 - Utilities, property taxes, insurance, mortgage payments, repairs and maintenance, snowplowing, lawn maintenance, and other expenses associated with maintaining the property.
 - Complete the “Additional Residents’ Contribution Worksheet” form and submit with application



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF
PERSONS WITH DISABILITIES AND LIMITED INCOMES

APPLICATION MUST BE FILED WITH YOUR LOCAL ASSESSOR BY TAXABLE STATUS DATE
Do not file this form with the Office of Real Property Tax Services.

General information and instructions for completing this form are contained in RP-459-c-Ins

- 1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
3. Location of property (see instructions):
4. Description of nature of applicant's physical or mental impairment...
5. Indicate documents submitted with application as proof of disability...
6. Indicate document submitted with application as proof of ownership...
7. Do all the owners of the property presently occupy the premises...
8. Is any portion of the property used for other than residential purposes...
9. Income of each owner and spouse of each owner for the calendar year immediately preceding date of application...

| Name of owner(s) | Source of income | Amount of income |
|---|----------------------------------|----------------------------------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Name of spouse(s) if not owner of property | Source of income of spouse(s) | Amount of income of spouse(s) |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| Subtotal income of owner(s) and spouse(s) | | \$ _____ |

10. Of the income specified in #9 how much, if any, was used to pay for an owner's care in a residential health care facility? (See instruction #10) (Attach proof of amount paid: enter zero if not applicable.)
 (#9 minus #10) \$ _____
\$ _____

11. If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which property is located (see instructions #11), complete the following:

(a) Medical and prescription drug costs; \$ _____
 (b) Subtract amount of (a) paid or reimbursed by insurance: \$ _____
 (c) Unreimbursed amount of (a) (attach proof of expenses and reimbursement, if any; enter zero if option not available): \$ _____

Total income of owner (s) and spouse (s) [#10 minus #11 (c)] \$ _____

12. Did the owner or spouse file a federal or New York State Income Tax return for the preceding year?
 Yes No If answer is Yes, attach copy of such return or returns. (See instruction #12.)

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

If Yes, show name and location of school(s): _____

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

| Signature (If more than one owner, all must sign.) | Marital Status | Phone No. | Date |
|---|----------------|-----------|-------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

SPACE BELOW FOR USE OF ASSESSOR

Date application filed _____ Exemption applies to taxes levied by or for:

Application approved Application disapproved County Town
 Proof of disability submitted Proof of ownership submitted School Village

Assessor's signature

Date

Town of Ogden Assessor's Office
Income Affidavit and Disclosure Statement - Roll Year 20_____

To be submitted with all Low-Income Senior (RP-467) and Low-Income Disabilities (RP-459-c) Applications and Renewals

| OWNER INFORMATION | | |
|--------------------------|----------------------------------|-------------------------|
| Name of Owner 1 | Name of Owner 2 | |
| Age on 12/31/2016 | Age on 12/31/2016 | Relationship to Owner 1 |
| Property Location | Mailing Address | |
| City, State, Zip | <input type="checkbox"/> Same as | |

QUESTION 1: OTHER RESIDENTS OF THE PROPERTY

Are there any residents in the home other than the senior applicant(s) listed above? Yes No

| Name | Relationship to Owner(s) | Age* | Name of school (if applicable) |
|------|--------------------------|------|--------------------------------|
| | | | |
| | | | |
| | | | |

* If any non-owner resident is over 18 years old, you must also complete our **Additional Residents' Contribution Worksheet**, available online or at the Ogden Assessor's Office

QUESTION 2: NON-TAXABLE INCOME (any income not included on income tax return)

Do/Does the applicant(s) have any non-taxable income? Yes No Attach earning statement(s)

- Veterans Disability
 Pension Benefit
 Railroad Retirement
 Unemployment Benefits
 Workers Compensation
 Other _____
 S.S. Disability

QUESTION 3: OTHER RESIDENTIAL REAL ESTATE OWNED

Do you own any other residential real estate, in any state, including New York, for which you are receiving tax discounts based on your residency there? Yes No If YES, identify address(es) below:

| Street Address | Town/City | County | State |
|----------------|-----------|--------|-------|
| | | | |
| | | | |

QUESTION 4: FOR NEW RESIDENTS OF OGDEN (if property purchased within one year)

Did you have the limited income senior exemption on your previous NY property? Yes No N/A

If YES:

| | | |
|---------|--------------|--------|
| Address | Municipality | County |
|---------|--------------|--------|

CERTIFICATION AND SIGNATURE(S)

UNDER PENALTY OF PERJURY, I/we swear that I/we have disclosed all income information including, but not limited to, non-taxable interest income, capital gains, alimony, business and/or commissions, rental income, insurance disability income, veterans disability income, workers' compensation, unemployment payments, etc.

And, **UNDER PENALTY OF PERJURY**, I/we swear that the residence indicated on the front of this form is my/our **primary residence**. And I hereby give the Town of Ogden **authorization to verify such facts** with the appropriate authorities, (Internal Revenue Service, State of New York, and School District).

| | |
|---------------------|-------------|
| Signature (Owner 1) | Date signed |
| Signature (Owner 2) | Date signed |



**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES**

**GENERAL INFORMATION AND INSTRUCTIONS ABOUT THE
PARTIAL PROPERTY TAX EXEMPTION FOR PERSONS
WITH DISABILITIES AND LIMITED INCOMES**

The Law

Section 459-c of the Real Property Tax Law gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements.

For the basic 50 percent exemption, the law allows each county, city, town, village or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of giving exemptions of less than 50 percent to persons with disabilities whose incomes are more than \$29,000. Under the "sliding scale" options, a qualifying owner can have a yearly income as high as \$37,399.99 and get a 5 percent exemption in places where they are using the maximum limit.

Please check with your local assessor or the clerks of the local governments and school districts involved to determine which local options, if any, are in effect.

Note that property may not receive an exemption both under this law and the senior citizens exemption (Real Property Tax, sec. 467) for the same municipal tax purpose. However, where one or more owners qualifies for exemption under this section, and the other owner qualified for exemption under section 467, the owners may choose the more beneficial exemption.

Where to File the Application

The application form (RP-459-c), should be filed with the city, town or village assessor for partial exemption from city, town and village property taxes. For partial exemption from county or school district taxes or from village taxes in villages that do not assess property, file the form with the town assessor who prepares the assessment roll used for county, school, or village taxes. However, in Nassau County, applications for exemption from county, town or

school taxes should be filed with the Nassau County Department of Assessment. In Tompkins County, applications for exemption from county, city, town, village or school district taxes should be filed with the Tompkins County Division of Assessment.

Deadline for filing

The application generally must be filed in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. In Nassau County, taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, such date is determined from charter provisions. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

Renewal Application

An annual renewal application must be timely filed in the assessor's office to continue the exemption. The RP-459-c or the RP-459-c-Rnw may be used for renewal purposes.

The following numbers correspond to the numbers on the initial application form.

1,2. If the title to the property is in more than one name, each of the names must be set forth. The deed, mortgage or other proof of title should be examined to ascertain the name of the owner or owners. If the property is owned by more than one person, all owners must qualify for the exemption. That is all of the owners must be persons with disabilities, except if property is owned by a married couple or by siblings, only one needs to have a disability.

Note that if a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the beneficiary of the trust qualifies. Answer all questions on the basis of

the beneficiary's qualifications for the exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship.

Municipalities which offer the exemption for persons with disabilities and limited incomes may also offer it to otherwise qualifying individuals who are tenant-stockholders of a cooperative apartment corporation. The percentage of the exemption to which the individual is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-shareholder's percentage of ownership of the stock of the corporation.

3. Location of the property should conform to its description on the latest assessment roll. Contact your assessor for assistance in furnishing this description.

4. To be eligible, an applicant must currently have a physical or mental impairment, not due to current use of alcohol or illegal drug use, which substantially limits that person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning or working. Briefly describe the applicant's impairment.

5. To be eligible, the applicant must submit either (i) an award letter from the Social Security Administration certifying the applicant's eligibility to receive social security disability insurance (SSDI) or supplemental security income (SSI), (ii) an award letter from the Railroad Retirement Board certifying the applicant's eligibility to receive railroad retirement disability benefits, (iii) a certificate from the State Commission for the Blind and Visually Handicapped stating that the applicant is legally blind, (iv) an award letter from the United States Postal Service certifying a disability pension, or (v) an award letter from the United States Department of Veterans Affairs certifying eligibility for a veterans affairs disability pension. In answering question 5, check off which documentary evidence is attached to the application. If the letter or certificate indicates that the applicant's disability is permanent, there will be no need to refile evidence of disability in future years if renewal of the exemption is sought.

6. The applicant must provide proof of ownership of the particular property upon which the exemption is sought. Such proof might consist of a copy of the deed by which title was acquired by the applicant or a copy of a mortgage agreement or other document

indicating that title is vested in the applicant. Once this proof has been submitted, it will not have to be submitted in future years unless specifically requested by the assessor.

7, 8. The property must be the "legal residence" of, and must be occupied by, the person with the disability, unless such person is absent from the property while receiving health related services as an inpatient of a residential health care facility. A residential health care facility is a nursing home or other facility that provides or offers lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services. The property for which the exemption is sought also must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the exemption will apply only to the portion used exclusively for residential purposes.

9. The exemption cannot be granted if the income of the owner, or the combined income of all of the owners, exceeds the maximum income limit set by the locality. If the owner is married, the income of the spouse must be included in the total unless the spouse is absent from the residence due to a legal separation or abandonment. The income of a non-resident former spouse, who retains an ownership interest, is not included. You should contact the assessor to determine what the income limits are.

Income is to be reported on the basis of the latest preceding "income tax year" prior to the date of application. This usually is the preceding calendar year.

Income includes:

- ❖ all Social Security payments
- ❖ salary and wages (including bonuses)
- ❖ interest (including nontaxable interest on state or local bonds)
- ❖ total dividends
- ❖ net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
- ❖ income from estates or trusts
- ❖ gains from sales and exchanges
- ❖ the total payments (excluding amounts representing a return of capital), alimony or support amount received from governmental or private retirement or pension plans
- ❖ annuity money
- ❖ unemployment insurance payments, disability payments, workers' compensation, etc.

Income does **not** include:

- ❖ Supplemental Security Income
- ❖ moneys received pursuant to the Federal Foster Grandparent Program
- ❖ welfare payments
- ❖ gifts, inheritances or a return of capital.

10. If an owner is an inpatient in a residential health care facility, the owner's other income is not considered income in determining exemption eligibility if it does not exceed the amount paid by such owner, spouse or co-owner for care at the facility. Proof from the facility of the amount paid for an owner's care must be submitted with the application.

11. At local option, municipalities may permit applicants to deduct from their incomes all medical and prescription drug expenses which are not reimbursed or paid by insurance. Check with the assessor to determine if this option is locally available. If so, complete line 11 on the application. Proof of the expenses and reimbursement, if any, must be submitted with the application.

12. If the owner, any of the owners, or the spouse of any of the owners filed a federal or New York State income tax return for the preceding calendar year, a copy of the return should be submitted with the application. If you do not have a copy of the Federal income tax return, it may be obtained from the District Office of the Internal Revenue Service in which the return is filed.

A copy of the New York State income tax return may be obtained from:

New York State Department of Taxation & Finance
Income Tax Bureau
WA Harriman State Campus
Albany, New York 12227

Since it may take a considerable length of time to obtain copies of such returns, your application for exemption may be filed pending submission to the assessor of the copy of the income tax return when it is received.

13. If any child, including a child of tenants or lease holders, resides on the property for which an exemption from school taxes is sought, and such child attends any public school (grades K-12), no exemption from school taxes may be granted unless the school district in which the property is located has adopted a resolution to permit a school tax exemption for otherwise eligible residential property where children attending public school reside. The child may not have been brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district.



TOWN OF Ogden

Assessor's Office
269 Ogden Center Road, Spencerport, NY 14559-2076
(585) 617-6107 – (585) 352-4590 FAX

ADDITIONAL RESIDENTS' CONTRIBUTION WORKSHEET (application roll year: 20____)

To be used by income-based exemption applicants who are sharing living expenses with tenants or other adult residents.

Name of Owner(s) _____ SBL #: _____

Street Address _____ Phone Number _____

Total number of people that reside on the premises _____

COMPLETE SECTION **1** (shared/detailed expenses) OR **2** (flat rate contributions) BELOW.

1 For Shared/Detailed Living Expenses:

If the applicant(s) does/do not share a particular expense, leave that line blank. Enter the information pertaining only to the shared expenses of the household. Please round to nearest dollar.

| | <u>Amounts paid by OTHER resident(s)</u> | | <u>Total Expenses:</u> |
|--|--|----------------|------------------------|
| 1. Real Estate Taxes (Amount paid C/T/S)..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 2. Utility payments (Gas/Oil/Electric)..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 3. Telephone &/or TV (cable or satellite)..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 4. Water/Sewer/Garbage..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 5. Insurance Payments..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 6. Household Improvements/Maintenance..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 7. Mortgage Payments..... | \$ _____ | per month x 12 | = \$ _____ per year |
| 8. Other Household Expenses (Groceries/Misc.) | \$ _____ | per month x 12 | = \$ _____ per year |
| 9. Totals..... | \$ _____ | per month x 12 | = \$ _____ per year |

2 For Flat-rate / Regular Contributions:

Contribution to Senior's Household by Other Residents \$ _____ per month / per year
(Circle one)

UNDER PENALTY OF PERJURY, I (we) certify that all of the above information is correct and reflects all expenses incurred by and contributions received for the above-referenced property for the tax year listed above.

SIGNATURE DATE

SIGNATURE DATE

SIGNATURE DATE

SIGNATURE DATE