

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

RENEWAL 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 previous application...
6. Do all the owners of the property presently reside on the premises?
7. Is any portion of the property used for other than residential purposes...
8. Income of each owner and resident spouse...

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) \$ _____

9. Of the income specified in #8 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 zero if not applicable.) \$ _____
 (#8 minus #9) \$ _____

10. If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which property is located 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) [#9 minus #10 (c)] \$ _____

11. 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.

12. 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 the 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:

- | | | |
|--|----------------------------------|---------------------------------|
| <input type="checkbox"/> Application approved | <input type="checkbox"/> Town | <input type="checkbox"/> School |
| <input type="checkbox"/> Application disapproved | <input type="checkbox"/> Village | <input type="checkbox"/> County |

_____	_____
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
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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



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