



FINANCE
NEW YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE
nyc.gov/finance

INSTRUCTIONS FOR EXEMPTION AND ABATEMENT APPLICATION FOR OWNERS

Mail to: NYC Department of Finance, P.O. Box 3120, Church Street Station, New York, NY 10008-3120. Fax to: 212-361-7799

OVERVIEW

Finance will review the information provided in this application to determine your eligibility or level of exemption for the following homeowner tax exemption programs:

- School Tax Relief (STAR) Basic and Enhanced
- Senior Citizen Homeowners' Exemption (SCHE)
- Veterans' Exemption
- Disabled Homeowners' Exemption (DHE)
- Clergy Exemption
- Co-op/Condo Abatement

To be eligible for any of these programs, complete this application for your primary residence, that is, the house, condominium, or cooperative apartment that you live in for the majority of the year or the address where you are registered to vote.

APPLICATION DEADLINE

Finance will accept applications throughout the year. However, the start date for tax reduction benefits varies according to when you apply.

CO-OP/CONDO ABATEMENT	STAR AND ALL OTHER PROGRAMS
If we receive your application by January 5th, benefits will begin by July 1st of the same year.	If we receive your application by March 15th, benefits will begin by July 1st of the same year.

If your application is received after these deadlines, benefits will begin on July 1st of the following year.

BENEFITS

It is difficult to estimate the amount a property owner will save for most of the exemption programs. All exemption programs other than the Co-op/Condo Abatement lower property tax by lowering the assessed value of the house, condominium,

or cooperative apartment. Please see the Finance website at nyc.gov/finance for information regarding eligibility or calculating the tax savings you will receive if you qualify for any exemption.

STAR – On average, homeowners who have Basic STAR save \$200 a year; seniors who have Enhanced STAR save \$375 a year.

SPECIFIC INSTRUCTIONS

Section I – Owner Information

Questions 1a-f through 2a-f

Provide the name of each owner of the property (i.e., each person named on the deed or proprietary lease, or is the owner of a life estate), whether or not the owner resides at the property. For purposes of this application, if you own a life estate in the property, then you are considered the owner of the property and the owner information required to complete this application refers to information concerning the life estate owners. Social Security numbers must be included, or Finance will not process your application. If there are more than two owners, attach a separate sheet with the additional owner information.

Question 3

Indicate if any of the owners listed in Section I are husband and wife or siblings by checking the appropriate box.

Section II – Property Information

Questions 1 through 8

Give the complete address of the property for which you are seeking tax benefits and the date you purchased the property. Apartment or unit numbers are required for co-ops and condos. Also, indicate the name, address and phone number of the management company.

Section III – Income Information

Question 1

Federal adjusted gross income can be found on any version of the federal tax return you filed for

the most recent calendar year (e.g., IRS Form 1040, 1040 short form, 1040-EZ). Federal adjusted gross income may be reduced by un-reimbursed medical and prescription drug expenses, and medical insurance premiums.

Question 2

If all owners of the property were not required to file a federal tax return for the most recent calendar year, check the box. The property will be eligible for the maximum benefit.

Question 3

Indicate whether any owner receives any of the following forms of disability-related financial assistance: (1) Social Security Disability Insurance (SSDI); (2) Supplemental Security Income (SSI) benefits; (3) Railroad Retirement Disability Benefits (RRDB); (4) Disability pension from the US Postal Service; or, has a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind.

Section IV – Eligibility Information

Questions 1a through 1e

a. Indicate by checking the appropriate box if any of the owners listed in Section I are veterans, or spouses, unremarried widows, widowers of veterans, or if they are parents of a soldier killed in action.

“Veterans” are former members of the United States armed forces or the Merchant Marines (during World War II) or recipients of expeditionary medals.

b. Periods of conflict are:

- *World War I*
April 6, 1917 - November 11, 1918
- *World War II*
December 7, 1941 - December 31, 1946
- *Korean Conflict*
June 27, 1950 - January 31, 1955
- *Vietnam War*
February 28, 1961 - May 7, 1975
- *Persian Gulf War*
August 2, 1990 - Present

c. “Combat zone” refers to a location of active combat, such as Vietnam during the Vietnam War. Veterans who served during a period of

conflict but who were stationed in non-combat areas should check “No” (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam).

- d. For the purpose of this question, “disabled” refers to a Veterans’ Administration designation.
- e. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000. If no percentage is indicated on the form, Finance will use 10% for purposes of your eligibility.

Question 2

A *member of the clergy* is defined as a minister of the gospel, priest, or rabbi of any denomination. The priest, rabbi, or minister must (1) perform work assigned by the church or denomination to which he/she belongs, as their principal occupation; (2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70.

If the member of the clergy is deceased, the surviving spouse may be eligible for a tax reduction for the house the couple shared, as long as the spouse has not remarried.

Section V – Signatures and Certifications

All owners of the property must sign Section V, whether or not they reside at the property.

Three Ways to Submit Your Application

FAX: 212-361-7799

MAIL: NYC Department of Finance
P.O. Box 3120
Church Street Station
New York, NY 10008-3120

ONLINE: nyc.gov/finance
(coming soon)

KEEP A COPY OF YOUR COMPLETED APPLICATION FOR YOUR RECORDS.



FINANCE
NEW YORK
THE CITY OF NEW YORK
DEPARTMENT OF FINANCE
P.O. BOX 7699

EXEMPTION & ABATEMENT APPLICATION FOR OWNERS

Mail to: NYC Department of Finance, P.O. Box 3120, Church Street Station, New York, NY 10008-3120. Fax to: 212-361-7799

Instructions: Owners are eligible for several exemption programs that will reduce their property taxes. This application can be used to apply for the following exemption programs: Basic and Enhanced STAR (School Tax Relief), the Senior Citizen, Veteran, Disabled, and Clergy exemptions and the Co-op/Condo abatement program. Read the instructions carefully for further information on how to complete this application.

SECTION I - OWNER INFORMATION

List the names of all owners of the property, as shown on the deed or proprietary lease, or, if applicable, the owner(s) of a life estate in the property. Attach a separate sheet if the property has more than two owners.

BASIC AND ENHANCED STAR

1. Owner #1's Name:

a. _____ b. _____
FIRST NAME LAST NAME

c. Is this Owner #1's primary residence? YES NO

d. Social Security #: _____ e. Date of Birth: _____
MM DD YY

f. Check here if the applicant is the owner of a life estate in the property.

2. Owner #2's Name:

a. _____ b. _____
FIRST NAME LAST NAME

c. Is this Owner #2's primary residence? YES NO

d. Social Security #: _____ e. Date of Birth: _____
MM DD YY

f. Check here if the applicant is the owner of a life estate in the property.

3. Are owners #1 and #2 husband and wife or siblings? YES NO

SECTION II - PROPERTY INFORMATION

1. Address: a. _____ b. _____ c. _____
HOUSE # STREET NAME APT. #

2. Borough: _____ 3. Block #: _____ 4. Lot #: _____ 5. Zip Code: _____

6. When did you purchase your property? _____
MM DD YY

7. If the property is in a cooperative development, how many shares does the apartment contain? _____

8. Management Company/Agent Contact Information:

a. _____ b. Telephone Number: _____
NAME OF MANAGEMENT COMPANY Daytime

c. _____ d. _____ e. Zip Code: _____
HOUSE # STREET NAME

f. _____ g. _____
AGENT'S FIRST NAME AGENT'S LAST NAME

CO-OP/CONDO
OWNERS

SECTION III - INCOME INFORMATION

SENIORS & HOMEOWNERS WITH DISABILITIES

- 1. Enter the federal adjusted gross income, but subtract un-reimbursed medical expenses, of all owners of the property and their spouses who are required to file a federal tax return (see instructions). \$ _____
- 2. If *all the owners* were not required to file a federal tax return, check this box _____ → Not Required to File
- 3. Do any of the owners listed in Section I or their spouses receive Social Security Disability Insurance, Supplemental Security Income, Railroad Retirement Disability Benefits, or other disability income (including disability pension)? YES NO

SECTION IV - ELIGIBILITY INFORMATION

VETERANS

- 1. a. Are any of the owners listed in Section I veterans, or spouses, unremarried widows or widowers of veterans; or the parent of a soldier killed in action? YES NO
*If "YES" to 1a, answer Questions 1b through 1d.
 If "NO" to 1a, skip to Question 2.*
- b. Did the veteran serve during a period of conflict? YES NO
- c. Did the veteran serve in a combat zone? YES NO
- d. Was the veteran disabled in the line of duty? YES NO
- e. If you checked "YES" to 1d, please indicate the percentage of the veteran's disability: _____ %

CLERGY

- 2. Are you an active or retired member of the clergy who is/was primarily responsible for ministerial work or the unmarried surviving spouse of a member of the clergy? YES NO

SECTION V - SIGNATURES AND CERTIFICATIONS

By signing below, I certify that all statements made on this application are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subject to audit, and should Finance determine that I do not qualify for tax exemptions and abatements, I will be disqualified from future exemptions and abatements and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

All owners must sign and date this application, whether they reside at the property or not.

OWNER'S SIGNATURE _____

DATE _____/_____/_____

OWNER'S SIGNATURE _____

DATE _____/_____/_____

Contact Information:

If we have a question about this application, whom should we contact?

Contact Name: _____

Telephone #: _____ Email Address: _____

PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS.