



# Application for Partial Tax Exemption for Long Time Senior Citizen Residents In the City of Buffalo

Name(s) of owner(s)			
Mailing address of owner(s) <i>(number and street or PO box)</i>		Location of property <i>(street address)</i>	
City, village, or post office	State	ZIP code	City, town, or village
Daytime contact number	Evening contact number	School district	
Email address		Tax map number of section/block/lot: Property identification <i>(see tax bill or assessment roll)</i>	

**For help completing this form, see the instructions on page 2. Attach additional sheets if necessary.**

- 1 Is the property a 1, 2, or 3 family residence? ..... Yes  No
- 2 Does the property serve as the primary residence of one or more of the owners? ..... Yes  No
- 3 Has one or more of the owners resided in the property for 25 or more consecutive years? ..... Yes  No
- 4a Is the property owned by a married couple or by siblings? ..... Yes  No
- b If the answer to question 4a is *Yes*, will at least one of the spouses or siblings be at least 65 years of age as of December 1 (or by December 31, if the city has opted to base eligibility upon age as of December 31)? ..... Yes  No
- c If the answer to question 4a is *No*, will all the owners be at least 65 years of age as of December 1 (or by December 31, if the city has opted to base eligibility upon age of December 31)? ..... Yes  No
- 5 Is the property located in an eligible census tract? ..... Yes  No
- 6 List the amount of total household income. \$ \_\_\_\_\_

## Certification

I, \_\_\_\_\_, hereby certify that the information on this application and any accompanying pages constitutes a true statement of facts.

**All owners must sign and date this form.**

Signature	Date
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Signature	Date
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**This form must be returned to the local assessor by December 1 (see Deadline on page 2).**

## Instructions

### Authorization for exemption

Real Property Tax Law section 467-K authorizes a partial exemption from real property taxation for certain 1, 2, or 3 family residential properties located in a census tract with a median income not exceeding \$16,056 according to the 2010 census. The exemption is only available in a city with a population greater than 250,000 but not more than 300,000 as measured by the latest decennial census. Based upon 2010 census data, only the city of Buffalo in Erie County satisfies this population criterion. The exemption is for the increase in assessed value above the assessed value in the year prior to the year in which the exemption was initially granted.

Where it is adopted, the exemption applies only to city taxes and special ad valorem levies. Once an eligible city has adopted the exemption, the county in which the city is located may also adopt the exemption in the same manner as the city.

### Eligibility for exemption

Section 467-k sets forth several exemption eligibility criteria:

1. The property for which exemption is sought must be a one, two, or three family residence.
2. The property must be the primary residence of one or more of the owners.
3. One or more the owners must have resided in the property for 25 or more consecutive years.
4. All of the owners of the property must be age 65 or older as of December 1, or in the case of property owned by husband and wife or by siblings, at least one of the owners must be at least age 65 as of December 1. Exception: The city's local law may allow eligibility to be based upon age as of December 31, rather than as of December 1.
5. The property must be located in a census tract that has a median income of no more than \$16,056 as of the 2010 census. The city may limit the exemption to specific areas in the local law.
6. The total household income cannot exceed \$30,000. Household income is defined as the federal adjusted gross income minus any taxable IRA distributions.
7. An application form for the exemption must be filed annually with the assessor's office on or before December 1 to receive the exemption.

### Authorized limitations

The city's local law may limit exemption to specific areas within the city that are experiencing an increase in property values due to new development. It may also allow eligibility to be based upon age as of December 31, rather than as of December 1.

### Filing application

Application must be filed with the city assessor. Do **not** file the application with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

### Time of filing application

The application must be filed in the assessor's office on or before the appropriate taxable status date, which in the city of Buffalo, is December 1. The owners must file the exemption application annually.

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### *This Area for Assessor's Use Only*

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Date application filed \_\_\_\_\_

Application approved

Proof of income received

Application disapproved

Assessor's signature	Date
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