



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

APPLICATION FOR PARTIAL TAX EXEMPTION FOR
LIVING QUARTERS FOR PARENT OR GRANDPARENT

Application for exemption or renewal of exemption must be filed with local assessor by taxable status date.
Do not file form with the Office of Real Property Tax Services.

1. Name and telephone no. of owner(s)
2. Mailing address of owner(s)
Day No. ()
Evening No. ()
E-mail address (optional)

3. Location of property (see instructions)
Street address
City/Town
Village (if any)
School district

Property identification (see tax bill or assessment roll)
Tax map number or section/block/lot

- 4. New application Renewal application
5. Is this residential property the principal place of residence of its owner? Yes No
6. Living quarters constructed for parent or grandparent of owner(s) or spouse of owner
7. Is the parent or grandparent at least 62 years of age? Yes No (Attach proof of age to original application)
8. Are the living quarters a primary place of residence of the parent or grandparent? Yes No (Attach proof)
9. Description of construction or reconstruction of residential property made for purposes of providing living quarters for parent or grandparent:
10. Dates of construction of living quarters for parent or grandparent:
Commencement of construction
Completion of construction

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

Signature of owner (s)

INSTRUCTIONS

1. Authorization for exemption

Section 469 of Real Property Tax Law authorizes counties, cities, towns and villages to adopt local laws and school districts to adopt resolutions providing for a partial exemption for the increase in value to residential property for the construction or reconstruction of living quarters for a parent or grandparent who is at least 62 years of age. The property must be (a) located within an area in which such construction or reconstruction is permitted, (b) the owner’s principal place of residence, (c) a primary residence of at least one parent or grandparent, and the construction or reconstruction must have occurred after August 30, 2000. A “parent” or “grandparent” for purposes of this exemption includes the natural or adopted parent or grandparent of the owner(s) or spouse of the owner.

2. Duration and computation of exemption

The exemption from taxation and special ad valorem levies is limited to the lesser of (a) the increase in assessed value attributable to the new construction or reconstruction, (b) 20 percent of the total assessed value of the property, or (c) 20 percent of the median sale price of residential property in the county. The exemption may continue so as long as the parent or grandparent maintains the living quarters as a primary place of residence.

3. Filing of application

The application must be filed annually in the assessor’s office on or before taxable status date. Taxable status date in most towns is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In most villages which assess taxable status date is January 1, but the village clerk should be consulted for variations. In cities the taxable status dates vary; contact the city assessor. Proof of age of the parent or grandparent should need to be filed only in the year in which the initial application is made, but the assessor may request proof of age and residency in any year.

For Assessor’s Use

- 1. Date application filed _____
- 2. Applicable taxable status date _____
- 3. Exemption approved disapproved

County \$ _____
 City \$ _____
 Town \$ _____
 Village \$ _____
 School district \$ _____

Assessor’s signature

Date