



# **1992 REAL PROPERTY CIRCUIT BREAKER TAX CREDIT USE IN NEW YORK STATE**

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**STATISTICAL ANALYSIS OF REAL PROPERTY CIRCUIT BREAKER  
TAX CREDIT USE BY COUNTY  
FINAL REPORT FOR CALENDAR YEAR 1992**

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This document provides statistical information on the 517,000 households receiving real property tax circuit breaker credits as provided by Article 22 of the New York State Tax Law. The report details circuit breaker credit use in each New York State county by filer age, type of residence and income for the 1992 income tax calendar year. In addition, the tables include data on the number of IT-214 Real Property tax Credit forms filed without a personal income tax return. In effect, these IT-214 stand-alones represent households with no New York State personal income tax liability receiving a cash payment attributable to the credit.

The information in this report supersedes data originally reported in February 1994. It includes information from 135,000 late filed IT-214 tax returns sent in by clients of the New York City Human Resources Administration. We have also revised data for all counties to include information from tax forms that were processed initially with missing county identifiers.

Questions concerning these data may be addressed to:

Office of Tax Policy Analysis  
New York State Department of Taxation and Finance  
W. A. Harriman State Office Campus  
Albany, New York 12227

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**GRAND TOTALS**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>517,116</u>	<u>\$50,578</u>	<u>\$97.81</u>
<u>Age</u>			
Under 65	350,736	\$20,590	\$58.71
65 and over	166,380	29,987	180.23
<u>Type of Residence</u>			
Homeowner	100,399	\$12,805	\$127.54
Renter	416,717	37,773	90.64
<u>Filing Category</u>			
IT-214 Alone	332,562	\$36,889	\$110.92
IT-214 with Return	184,554	13,689	74.17
<u>Household Gross Income</u>			
\$0 - \$3,000	23,747	\$2,211	\$93.11
3,001 - 5,000	82,968	7,219	87.01
5,001 - 7,000	156,927	17,651	112.48
7,001 - 9,000	75,161	8,148	108.41
9,001 - 11,000	58,801	5,895	100.25
11,001 - 14,000	63,538	5,691	89.57
14,001 - 18,000	55,974	3,762	67.21

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Bronx County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>81,617</u>	<u>\$6,814</u>	<u>\$83.49</u>
<u>Age</u>			
Under 65	65,762	\$3,983	\$60.57
65 and over	15,855	2,831	178.56
<u>Type of Residence</u>			
Homeowner	1,369	\$177	\$129.29
Renter	80,248	6,637	82.71
<u>Filing Category</u>			
IT-214 Alone	70,691	\$6,093	\$86.19
IT-214 with Return	10,926	721	65.99
<u>Household Gross Income</u>			
\$0 - \$3,000	3,471	\$268	\$77.21
3,001 - 5,000	18,275	1,397	76.44
5,001 - 7,000	34,235	3,218	94.00
7,001 - 9,000	10,971	936	85.32
9,001 - 11,000	7,069	533	75.40
11,001 - 14,000	4,620	313	67.75
14,001 - 18,000	2,976	149	50.07

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Kings County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>140,443</u>	<u>\$13,475</u>	<u>\$95.95</u>
<u>Age</u>			
Under 65	105,002	\$6,364	\$60.61
65 and over	35,441	7,111	200.64
<u>Type of Residence</u>			
Homeowner	3,685	\$500	\$135.69
Renter	136,758	12,975	94.88
<u>Filing Category</u>			
IT-214 Alone	110,456	\$11,416	\$103.35
IT-214 with Return	29,987	2,059	68.66
<u>Household Gross Income</u>			
\$0 - \$3,000	6,106	\$574	\$94.01
3,001 - 5,000	29,906	2,486	83.13
5,001 - 7,000	54,852	6,204	113.10
7,001 - 9,000	20,223	2,073	102.51
9,001 - 11,000	12,644	1,094	86.52
11,001 - 14,000	9,516	679	71.35
14,001 - 18,000	7,196	365	50.72

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**New York County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>50,117</u>	<u>\$5,589</u>	<u>\$111.52</u>
<u>Age</u>			
Under 65	31,674	\$1,897	\$59.89
65 and over	18,443	3,692	200.18
<u>Type of Residence</u>			
Homeowner	586	\$66	\$112.63
Renter	49,531	5,523	111.51
<u>Filing Category</u>			
IT-214 Alone	36,637	\$4,651	\$126.95
IT-214 with Return	13,480	938	69.58
<u>Household Gross Income</u>			
\$0 - \$3,000	3,606	\$388	\$107.60
3,001 - 5,000	9,671	1,097	113.43
5,001 - 7,000	18,995	2,556	134.56
7,001 - 9,000	6,737	717	106.43
9,001 - 11,000	4,398	404	91.86
11,001 - 14,000	3,962	290	73.20
14,001 - 18,000	2,748	137	49.85

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Queens County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>53,149</u>	<u>\$5,437</u>	<u>\$102.30</u>
<u>Age</u>			
Under 65	36,462	\$2,173	\$59.60
65 and over	16,687	3,264	195.60
<u>Type of Residence</u>			
Homeowner	3,556	\$486	\$136.67
Renter	49,593	4,951	99.83
<u>Filing Category</u>			
IT-214 Alone	35,713	\$4,167	\$116.68
IT-214 with Return	17,436	1,270	72.84
<u>Household Gross Income</u>			
\$0 - \$3,000	2,094	\$203	\$96.94
3,001 - 5,000	9,012	823	91.32
5,001 - 7,000	18,804	2,330	123.91
7,001 - 9,000	8,049	882	109.58
9,001 - 11,000	5,651	540	95.56
11,001 - 14,000	5,340	426	79.78
14,001 - 18,000	4,199	233	55.49



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Richmond County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>4,477</u>	<u>\$407</u>	<u>\$90.91</u>
<u>Age</u>			
Under 65	3,390	\$204	\$60.18
65 and over	1,087	203	186.75
<u>Type of Residence</u>			
Homeowner	409	\$49	\$119.80
Renter	4,068	358	88.00
<u>Filing Category</u>			
IT-214 Alone	3,368	\$323	\$95.90
IT-214 with Return	1,109	84	75.74
<u>Household Gross Income</u>			
\$0 - \$3,000	170	\$14	\$82.35
3,001 - 5,000	905	70	77.35
5,001 - 7,000	1,635	167	102.14
7,001 - 9,000	658	65	98.78
9,001 - 11,000	394	38	96.45
11,001 - 14,000	389	33	84.83
14,001 - 18,000	326	19	58.28

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Albany County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>4,353</u>	<u>\$371</u>	<u>\$85.23</u>
<u>Age</u>			
Under 65	2,974	\$157	\$52.79
65 and over	1,379	214	155.18
<u>Type of Residence</u>			
Homeowner	1,593	\$194	\$121.78
Renter	2,760	177	64.13
<u>Filing Category</u>			
IT-214 Alone	835	\$125	\$149.70
IT-214 with Return	3,518	246	69.93
<u>Household Gross Income</u>			
\$0 - \$3,000	163	\$15	\$92.02
3,001 - 5,000	270	23	85.19
5,001 - 7,000	504	50	99.21
7,001 - 9,000	622	62	99.68
9,001 - 11,000	686	65	94.75
11,001 - 14,000	1,068	92	86.14
14,001 - 18,000	1,040	65	62.50

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Allegany County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,209</u>	<u>\$118</u>	<u>\$97.60</u>
<u>Age</u>			
Under 65	717	\$40	\$55.79
65 and over	492	79	160.57
<u>Type of Residence</u>			
Homeowner	790	\$91	\$115.19
Renter	419	27	64.44
<u>Filing Category</u>			
IT-214 Alone	525	\$68	\$129.52
IT-214 with Return	684	50	73.10
<u>Household Gross Income</u>			
\$0 - \$3,000	68	\$7	\$102.94
3,001 - 5,000	77	7	90.91
5,001 - 7,000	194	20	103.09
7,001 - 9,000	202	24	118.81
9,001 - 11,000	195	21	107.69
11,001 - 14,000	257	23	89.49
14,001 - 18,000	216	16	74.07

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Broome County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>5,488</u>	<u>\$546</u>	<u>\$99.49</u>
<u>Age</u>			
Under 65	3,044	\$164	\$53.88
65 and over	2,444	381	155.89
<u>Type of Residence</u>			
Homeowner	2,781	\$349	\$125.49
Renter	2,707	197	72.77
<u>Filing Category</u>			
IT-214 Alone	2,180	\$297	\$136.24
IT-214 with Return	3,308	249	75.27
<u>Household Gross Income</u>			
\$0 - \$3,000	198	\$18	\$90.91
3,001 - 5,000	401	32	79.80
5,001 - 7,000	706	77	109.07
7,001 - 9,000	852	108	126.76
9,001 - 11,000	887	102	114.99
11,001 - 14,000	1,286	123	95.65
14,001 - 18,000	1,158	85	73.40

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Cattaraugus County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,185</u>	<u>\$205</u>	<u>\$93.82</u>
<u>Age</u>			
Under 65	1,299	\$71	\$54.66
65 and over	886	134	151.24
<u>Type of Residence</u>			
Homeowner	1,355	\$152	\$112.18
Renter	830	53	63.86
<u>Filing Category</u>			
IT-214 Alone	822	\$104	\$126.52
IT-214 with Return	1,363	101	74.10
<u>Household Gross Income</u>			
\$0 - \$3,000	92	\$9	\$97.83
3,001 - 5,000	146	12	82.19
5,001 - 7,000	387	39	100.78
7,001 - 9,000	411	42	102.19
9,001 - 11,000	355	38	107.04
11,001 - 14,000	442	40	90.50
14,001 - 18,000	352	26	73.86

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Cayuga County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,136</u>	<u>\$220</u>	<u>\$103.00</u>
<u>Age</u>			
Under 65	1,190	\$64	\$53.78
65 and over	946	156	164.90
<u>Type of Residence</u>			
Homeowner	1,324	\$164	\$123.87
Renter	812	56	68.97
<u>Filing Category</u>			
IT-214 Alone	717	\$116	\$161.79
IT-214 with Return	1,419	105	74.00
<u>Household Gross Income</u>			
\$0 - \$3,000	70	\$6	\$85.71
3,001 - 5,000	113	10	88.50
5,001 - 7,000	248	32	129.03
7,001 - 9,000	344	42	122.09
9,001 - 11,000	368	43	116.85
11,001 - 14,000	523	53	101.34
14,001 - 18,000	470	35	74.47

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Chatauqua County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>4,766</u>	<u>\$474</u>	<u>\$99.45</u>
<u>Age</u>			
Under 65	2,731	\$149	\$54.56
65 and over	2,035	325	159.71
<u>Type of Residence</u>			
Homeowner	2,684	\$335	\$124.81
Renter	2,082	139	66.76
<u>Filing Category</u>			
IT-214 Alone	1,863	\$252	\$135.27
IT-214 with Return	2,903	221	76.13
<u>Household Gross Income</u>			
\$0 - \$3,000	213	\$20	\$93.90
3,001 - 5,000	335	29	86.57
5,001 - 7,000	724	78	107.73
7,001 - 9,000	843	93	110.32
9,001 - 11,000	808	87	107.67
11,001 - 14,000	1,007	102	101.29
14,001 - 18,000	836	65	77.75

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Chemung County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,860</u>	<u>\$278</u>	<u>\$97.20</u>
<u>Age</u>			
Under 65	1,601	\$86	\$53.72
65 and over	1,259	191	151.71
<u>Type of Residence</u>			
Homeowner	1,573	\$190	\$120.79
Renter	1,287	88	68.38
<u>Filing Category</u>			
IT-214 Alone	1,182	\$155	\$131.13
IT-214 with Return	1,678	123	73.30
<u>Household Gross Income</u>			
\$0 - \$3,000	93	\$8	\$86.02
3,001 - 5,000	188	17	90.43
5,001 - 7,000	432	46	106.48
7,001 - 9,000	490	56	114.29
9,001 - 11,000	465	49	105.38
11,001 - 14,000	633	61	96.37
14,001 - 18,000	559	40	71.56



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Chenango County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,128</u>	<u>\$105</u>	<u>\$93.09</u>
<u>Age</u>			
Under 65	683	\$36	\$52.71
65 and over	445	68	152.81
<u>Type of Residence</u>			
Homeowner	774	\$81	\$104.65
Renter	354	24	67.80
<u>Filing Category</u>			
IT-214 Alone	338	\$48	\$142.01
IT-214 with Return	790	57	72.15
<u>Household Gross Income</u>			
\$0 - \$3,000	47	\$4	\$85.11
3,001 - 5,000	66	6	90.91
5,001 - 7,000	141	14	99.29
7,001 - 9,000	171	19	111.11
9,001 - 11,000	193	21	108.81
11,001 - 14,000	261	24	91.95
14,001 - 18,000	249	17	68.27

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Clinton County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,071</u>	<u>\$98</u>	<u>\$91.50</u>
<u>Age</u>			
Under 65	670	\$36	\$53.73
65 and over	401	62	154.61
<u>Type of Residence</u>			
Homeowner	575	\$65	\$113.04
Renter	496	33	66.53
<u>Filing Category</u>			
IT-214 Alone	354	\$46	\$129.94
IT-214 with Return	717	52	72.52
<u>Household Gross Income</u>			
\$0 - \$3,000	41	\$4	\$97.56
3,001 - 5,000	73	7	95.89
5,001 - 7,000	187	21	112.30
7,001 - 9,000	196	19	96.94
9,001 - 11,000	163	16	98.16
11,001 - 14,000	216	17	78.70
14,001 - 18,000	195	14	71.79

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Columbia County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>730</u>	<u>\$72</u>	<u>\$98.63</u>
<u>Age</u>			
Under 65	402	\$21	\$52.24
65 and over	328	50	152.44
<u>Type of Residence</u>			
Homeowner	425	\$52	\$122.35
Renter	305	20	65.57
<u>Filing Category</u>			
IT-214 Alone	220	\$30	\$136.36
IT-214 with Return	510	42	82.35
<u>Household Gross Income</u>			
\$0 - \$3,000	31	\$3	\$96.77
3,001 - 5,000	28	3	107.14
5,001 - 7,000	995	9	9.05
7,001 - 9,000	111	14	126.13
9,001 - 11,000	111	12	108.11
11,001 - 14,000	180	18	100.00
14,001 - 18,000	174	14	80.46

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Cortland County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,090</u>	<u>\$110</u>	<u>\$100.92</u>
<u>Age</u>			
Under 65	618	\$33	\$53.40
65 and over	472	77	163.14
<u>Type of Residence</u>			
Homeowner	606	\$76	\$125.41
Renter	484	34	70.25
<u>Filing Category</u>			
IT-214 Alone	393	\$57	\$145.04
IT-214 with Return	697	53	76.04
<u>Household Gross Income</u>			
\$0 - \$3,000	33	\$3	\$90.91
3,001 - 5,000	64	7	109.38
5,001 - 7,000	128	14	109.38
7,001 - 9,000	164	20	121.95
9,001 - 11,000	197	23	116.75
11,001 - 14,000	252	24	95.24
14,001 - 18,000	252	19	75.40

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Delaware County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,054</u>	<u>\$109</u>	<u>\$103.42</u>
<u>Age</u>			
Under 65	528	\$28	\$53.03
65 and over	526	82	155.89
<u>Type of Residence</u>			
Homeowner	752	\$88	\$117.02
Renter	302	21	69.54
<u>Filing Category</u>			
IT-214 Alone	348	\$51	\$146.55
IT-214 with Return	706	59	83.57
<u>Household Gross Income</u>			
\$0 - \$3,000	38	\$4	\$105.26
3,001 - 5,000	51	5	98.04
5,001 - 7,000	123	16	130.08
7,001 - 9,000	161	19	118.01
9,001 - 11,000	176	21	119.32
11,001 - 14,000	260	27	103.85
14,001 - 18,000	245	17	69.39

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Dutchess County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,690</u>	<u>\$194</u>	<u>\$114.79</u>
<u>Age</u>			
Under 65	793	\$42	\$52.96
65 and over	897	152	169.45
<u>Type of Residence</u>			
Homeowner	851	\$124	\$145.71
Renter	839	70	83.43
<u>Filing Category</u>			
IT-214 Alone	572	\$96	\$167.83
IT-214 with Return	1,118	98	87.66
<u>Household Gross Income</u>			
\$0 - \$3,000	59	\$6	\$101.69
3,001 - 5,000	79	8	101.27
5,001 - 7,000	192	27	140.63
7,001 - 9,000	240	35	145.83
9,001 - 11,000	285	38	133.33
11,001 - 14,000	416	46	110.58
14,001 - 18,000	419	33	78.76

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Erie County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>44,679</u>	<u>\$4,280</u>	<u>\$95.79</u>
<u>Age</u>			
Under 65	28,938	\$1,681	\$58.09
65 and over	15,741	2,599	165.11
<u>Type of Residence</u>			
Homeowner	15,462	\$1,962	\$126.89
Renter	29,217	2,318	79.34
<u>Filing Category</u>			
IT-214 Alone	23,810	\$2,703	\$113.52
IT-214 with Return	20,869	1,577	75.57
<u>Household Gross Income</u>			
\$0 - \$3,000	2,500	\$212	\$84.80
3,001 - 5,000	6,839	561	82.03
5,001 - 7,000	8,965	908	101.28
7,001 - 9,000	6,554	745	113.67
9,001 - 11,000	5,825	636	109.18
11,001 - 14,000	7,314	712	97.35
14,001 - 18,000	6,682	505	75.58

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Essex County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>548</u>	<u>\$55</u>	<u>\$100.36</u>
<u>Age</u>			
Under 65	324	\$18	\$55.56
65 and over	224	38	169.64
<u>Type of Residence</u>			
Homeowner	385	\$45	\$116.88
Renter	163	11	67.48
<u>Filing Category</u>			
IT-214 Alone	222	\$33	\$148.65
IT-214 with Return	326	22	67.48
<u>Household Gross Income</u>			
\$0 - \$3,000	23	\$2	\$86.96
3,001 - 5,000	29	3	103.45
5,001 - 7,000	103	13	126.21
7,001 - 9,000	102	13	127.45
9,001 - 11,000	104	11	105.77
11,001 - 14,000	104	8	76.92
14,001 - 18,000	83	6	72.29



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Franklin County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>787</u>	<u>\$86</u>	<u>\$109.28</u>
<u>Age</u>			
Under 65	397	\$21	\$52.90
65 and over	390	64	164.10
<u>Type of Residence</u>			
Homeowner	545	\$68	\$124.77
Renter	242	17	70.25
<u>Filing Category</u>			
IT-214 Alone	361	\$53	\$146.81
IT-214 with Return	426	33	77.46
<u>Household Gross Income</u>			
\$0 - \$3,000	30	\$3	\$100.00
3,001 - 5,000	56	6	107.14
5,001 - 7,000	140	18	128.57
7,001 - 9,000	145	20	137.93
9,001 - 11,000	128	14	109.38
11,001 - 14,000	161	16	99.38
14,001 - 18,000	127	9	70.87

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Fulton County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,597</u>	<u>\$163</u>	<u>\$102.07</u>
<u>Age</u>			
Under 65	849	\$45	\$53.00
65 and over	748	119	159.09
<u>Type of Residence</u>			
Homeowner	1,050	\$124	\$118.10
Renter	547	40	73.13
<u>Filing Category</u>			
IT-214 Alone	599	\$88	\$146.91
IT-214 with Return	998	76	76.15
<u>Household Gross Income</u>			
\$0 - \$3,000	45	\$4	\$88.89
3,001 - 5,000	55	6	109.09
5,001 - 7,000	200	25	125.00
7,001 - 9,000	282	34	120.57
9,001 - 11,000	262	30	114.50
11,001 - 14,000	410	39	95.12
14,001 - 18,000	343	26	75.80

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Genesee County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,481</u>	<u>\$159</u>	<u>\$107.36</u>
<u>Age</u>			
Under 65	732	\$38	\$51.91
65 and over	749	121	161.55
<u>Type of Residence</u>			
Homeowner	914	\$120	\$131.29
Renter	567	39	68.78
<u>Filing Category</u>			
IT-214 Alone	507	\$80	\$157.79
IT-214 with Return	974	79	81.11
<u>Household Gross Income</u>			
\$0 - \$3,000	30	\$3	\$100.00
3,001 - 5,000	49	4	81.63
5,001 - 7,000	175	21	120.00
7,001 - 9,000	238	34	142.86
9,001 - 11,000	228	27	118.42
11,001 - 14,000	383	41	107.05
14,001 - 18,000	378	28	74.07

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Greene County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>908</u>	<u>\$96</u>	<u>\$105.73</u>
<u>Age</u>			
Under 65	504	\$27	\$53.57
65 and over	404	68	168.32
<u>Type of Residence</u>			
Homeowner	587	\$72	\$122.66
Renter	321	24	74.77
<u>Filing Category</u>			
IT-214 Alone	275	\$42	\$152.73
IT-214 with Return	633	53	83.73
<u>Household Gross Income</u>			
\$0 - \$3,000	42	\$5	\$119.05
3,001 - 5,000	54	6	111.11
5,001 - 7,000	112	13	116.07
7,001 - 9,000	157	21	133.76
9,001 - 11,000	142	15	105.63
11,001 - 14,000	206	21	101.94
14,001 - 18,000	195	15	76.92

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Hamilton County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>78</u>	<u>\$7</u>	<u>\$89.74</u>
<u>Age</u>			
Under 65	51	\$3	\$58.82
65 and over	27	4	148.15
<u>Type of Residence</u>			
Homeowner	48	\$5	\$104.17
Renter	30	2	66.67
<u>Filing Category</u>			
IT-214 Alone	18	\$2	\$111.11
IT-214 with Return	60	4	66.67
<u>Household Gross Income</u>			
\$0 - \$3,000	7	\$1	\$142.86
3,001 - 5,000	5	A/	0.00
5,001 - 7,000	10	1	100.00
7,001 - 9,000	11	1	90.91
9,001 - 11,000	16	2	125.00
11,001 - 14,000	18	1	55.56
14,001 - 18,000	11	1	90.91

A/ AMOUNT IS LESS THAN \$500

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Herkimer County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,494</u>	<u>\$151</u>	<u>\$101.07</u>
<u>Age</u>			
Under 65	841	\$44	\$52.32
65 and over	653	107	163.86
<u>Type of Residence</u>			
Homeowner	1,000	\$119	\$119.00
Renter	494	32	64.78
<u>Filing Category</u>			
IT-214 Alone	498	\$77	\$154.62
IT-214 with Return	996	74	74.30
<u>Household Gross Income</u>			
\$0 - \$3,000	52	\$5	\$96.15
3,001 - 5,000	65	6	92.31
5,001 - 7,000	189	22	116.40
7,001 - 9,000	243	28	115.23
9,001 - 11,000	299	33	110.37
11,001 - 14,000	362	37	102.21
14,001 - 18,000	284	20	70.42

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Jefferson County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,504</u>	<u>\$143</u>	<u>\$95.08</u>
<u>Age</u>			
Under 65	907	\$48	\$52.92
65 and over	597	95	159.13
<u>Type of Residence</u>			
Homeowner	931	\$107	\$114.93
Renter	573	36	62.83
<u>Filing Category</u>			
IT-214 Alone	467	\$64	\$137.04
IT-214 with Return	1,037	80	77.15
<u>Household Gross Income</u>			
\$0 - \$3,000	71	\$10	\$140.85
3,001 - 5,000	90	9	100.00
5,001 - 7,000	237	26	109.70
7,001 - 9,000	224	24	107.14
9,001 - 11,000	253	25	98.81
11,001 - 14,000	365	32	87.67
14,001 - 18,000	264	18	68.18

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Lewis County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>363</u>	<u>\$38</u>	<u>\$104.68</u>
<u>Age</u>			
Under 65	176	\$9	\$51.14
65 and over	187	29	155.08
<u>Type of Residence</u>			
Homeowner	289	\$34	\$117.65
Renter	74	4	54.05
<u>Filing Category</u>			
IT-214 Alone	148	\$21	\$141.89
IT-214 with Return	215	17	79.07
<u>Household Gross Income</u>			
\$0 - \$3,000	11	\$1	\$90.91
3,001 - 5,000	21	2	95.24
5,001 - 7,000	48	6	125.00
7,001 - 9,000	69	8	115.94
9,001 - 11,000	63	7	111.11
11,001 - 14,000	70	7	100.00
14,001 - 18,000	81	7	86.42



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Livingston County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>845</u>	<u>\$89</u>	<u>\$105.33</u>
<u>Age</u>			
Under 65	414	\$22	\$53.14
65 and over	437	67	153.32
<u>Type of Residence</u>			
Homeowner	548	\$66	\$120.44
Renter	297	23	77.44
<u>Filing Category</u>			
IT-214 Alone	260	\$42	\$161.54
IT-214 with Return	585	48	82.05
<u>Household Gross Income</u>			
\$0 - \$3,000	22	\$2	\$90.91
3,001 - 5,000	37	2	54.05
5,001 - 7,000	76	11	144.74
7,001 - 9,000	129	16	124.03
9,001 - 11,000	146	18	123.29
11,001 - 14,000	213	22	103.29
14,001 - 18,000	222	17	76.58

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Madison County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,270</u>	<u>\$126</u>	<u>\$99.21</u>
<u>Age</u>			
Under 65	717	\$37	\$51.60
65 and over	553	89	160.94
<u>Type of Residence</u>			
Homeowner	796	\$94	\$118.09
Renter	474	32	67.51
<u>Filing Category</u>			
IT-214 Alone	409	\$62	\$151.59
IT-214 with Return	861	64	74.33
<u>Household Gross Income</u>			
\$0 - \$3,000	41	\$5	\$121.95
3,001 - 5,000	50	6	120.00
5,001 - 7,000	160	19	118.75
7,001 - 9,000	186	21	112.90
9,001 - 11,000	216	23	106.48
11,001 - 14,000	318	30	94.34
14,001 - 18,000	299	21	70.23

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Monroe County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>18,618</u>	<u>\$1,716</u>	<u>\$92.17</u>
<u>Age</u>			
Under 65	11,881	\$662	\$55.72
65 and over	6,737	1,054	156.45
<u>Type of Residence</u>			
Homeowner	7,254	\$875	\$120.62
Renter	11,364	841	74.01
<u>Filing Category</u>			
IT-214 Alone	7,561	\$888	\$117.44
IT-214 with Return	11,057	828	74.88
<u>Household Gross Income</u>			
\$0 - \$3,000	1,255	\$99	\$78.88
3,001 - 5,000	1,305	105	80.46
5,001 - 7,000	2,906	263	90.50
7,001 - 9,000	2,582	278	107.67
9,001 - 11,000	2,577	290	112.53
11,001 - 14,000	3,788	376	99.26
14,001 - 18,000	4,205	305	72.53

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Montgomery County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,793</u>	<u>\$202</u>	<u>\$112.66</u>
<u>Age</u>			
Under 65	879	\$48	\$54.61
65 and over	914	154	168.49
<u>Type of Residence</u>			
Homeowner	1,071	\$147	\$137.25
Renter	722	55	76.18
<u>Filing Category</u>			
IT-214 Alone	656	\$107	\$163.11
IT-214 with Return	1,137	95	83.55
<u>Household Gross Income</u>			
\$0 - \$3,000	74	\$7	\$94.59
3,001 - 5,000	97	10	103.09
5,001 - 7,000	229	31	135.37
7,001 - 9,000	278	38	136.69
9,001 - 11,000	348	42	120.69
11,001 - 14,000	426	45	105.63
14,001 - 18,000	341	28	82.11

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Nassau County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>7,300</u>	<u>\$924</u>	<u>\$126.58</u>
<u>Age</u>			
Under 65	3,382	\$188	\$55.59
65 and over	3,918	736	187.85
<u>Type of Residence</u>			
Homeowner	3,517	\$582	\$165.48
Renter	3,783	342	90.40
<u>Filing Category</u>			
IT-214 Alone	2,891	\$534	\$184.71
IT-214 with Return	4,409	390	88.46
<u>Household Gross Income</u>			
\$0 - \$3,000	328	\$40	\$121.95
3,001 - 5,000	475	56	117.89
5,001 - 7,000	1,019	161	158.00
7,001 - 9,000	1,139	175	153.64
9,001 - 11,000	1,192	176	147.65
11,001 - 14,000	1,623	193	118.92
14,001 - 18,000	1,524	124	81.36

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Niagara County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>8,026</u>	<u>\$764</u>	<u>\$95.19</u>
<u>Age</u>			
Under 65	4,801	\$266	\$55.41
65 and over	3,225	498	154.42
<u>Type of Residence</u>			
Homeowner	3,909	\$468	\$119.72
Renter	4,117	296	71.90
<u>Filing Category</u>			
IT-214 Alone	3,234	\$409	\$126.47
IT-214 with Return	4,792	355	74.08
<u>Household Gross Income</u>			
\$0 - \$3,000	322	\$28	\$86.96
3,001 - 5,000	713	57	79.94
5,001 - 7,000	1,175	117	99.57
7,001 - 9,000	1,204	134	111.30
9,001 - 11,000	1,208	133	110.10
11,001 - 14,000	1,663	162	97.41
14,001 - 18,000	1,741	133	76.39

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Oneida County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>6,385</u>	<u>\$617</u>	<u>\$96.63</u>
<u>Age</u>			
Under 65	3,754	\$203	\$54.08
65 and over	2,631	413	156.97
<u>Type of Residence</u>			
Homeowner	3,239	\$405	\$125.04
Renter	3,146	212	67.39
<u>Filing Category</u>			
IT-214 Alone	2,367	\$314	\$132.66
IT-214 with Return	4,018	303	75.41
<u>Household Gross Income</u>			
\$0 - \$3,000	248	\$22	\$88.71
3,001 - 5,000	422	37	87.68
5,001 - 7,000	1,080	111	102.78
7,001 - 9,000	994	116	116.70
9,001 - 11,000	1,034	111	107.35
11,001 - 14,000	1,386	130	93.80
14,001 - 18,000	1,221	90	73.71

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Onondaga County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>10,212</u>	<u>\$1,003</u>	<u>\$98.22</u>
<u>Age</u>			
Under 65	5,715	\$300	\$52.49
65 and over	4,497	703	156.33
<u>Type of Residence</u>			
Homeowner	5,773	\$698	\$120.91
Renter	4,439	305	68.71
<u>Filing Category</u>			
IT-214 Alone	3,104	\$460	\$148.20
IT-214 with Return	7,108	543	76.39
<u>Household Gross Income</u>			
\$0 - \$3,000	276	\$26	\$94.20
3,001 - 5,000	443	38	85.78
5,001 - 7,000	1,101	126	114.44
7,001 - 9,000	1,369	173	126.37
9,001 - 11,000	1,634	188	115.06
11,001 - 14,000	2,547	252	98.94
14,001 - 18,000	2,842	200	70.37



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Ontario County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,552</u>	<u>\$145</u>	<u>\$93.43</u>
<u>Age</u>			
Under 65	932	\$49	\$52.58
65 and over	620	95	153.23
<u>Type of Residence</u>			
Homeowner	874	\$97	\$110.98
Renter	678	48	70.80
<u>Filing Category</u>			
IT-214 Alone	415	\$59	\$142.17
IT-214 with Return	1,137	86	75.64
<u>Household Gross Income</u>			
\$0 - \$3,000	49	\$5	\$102.04
3,001 - 5,000	76	7	92.11
5,001 - 7,000	160	17	106.25
7,001 - 9,000	233	26	111.59
9,001 - 11,000	270	29	107.41
11,001 - 14,000	389	34	87.40
14,001 - 18,000	375	26	69.33

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Orange County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>3,383</u>	<u>\$394</u>	<u>\$116.46</u>
<u>Age</u>			
Under 65	1,573	\$84	\$53.40
65 and over	1,810	310	171.27
<u>Type of Residence</u>			
Homeowner	1,864	\$267	\$143.24
Renter	1,519	127	83.61
<u>Filing Category</u>			
IT-214 Alone	1,560	\$240	\$153.85
IT-214 with Return	1,823	154	84.48
<u>Household Gross Income</u>			
\$0 - \$3,000	76	\$9	\$118.42
3,001 - 5,000	133	18	135.34
5,001 - 7,000	436	59	135.32
7,001 - 9,000	558	79	141.58
9,001 - 11,000	589	81	137.52
11,001 - 14,000	775	86	110.97
14,001 - 18,000	816	63	77.21

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Orleans County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,210</u>	<u>\$119</u>	<u>\$98.35</u>
<u>Age</u>			
Under 65	720	\$38	\$52.78
65 and over	490	81	165.31
<u>Type of Residence</u>			
Homeowner	693	\$84	\$121.21
Renter	517	35	67.70
<u>Filing Category</u>			
IT-214 Alone	406	\$62	\$152.71
IT-214 with Return	804	57	70.90
<u>Household Gross Income</u>			
\$0 - \$3,000	32	\$5	\$156.25
3,001 - 5,000	59	6	101.69
5,001 - 7,000	134	15	111.94
7,001 - 9,000	196	23	117.35
9,001 - 11,000	215	23	106.98
11,001 - 14,000	313	29	92.65
14,001 - 18,000	261	19	72.80

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Oswego County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,716</u>	<u>\$149</u>	<u>\$86.83</u>
<u>Age</u>			
Under 65	1,058	\$56	\$52.93
65 and over	658	93	141.34
<u>Type of Residence</u>			
Homeowner	1,027	\$104	\$101.27
Renter	689	44	63.86
<u>Filing Category</u>			
IT-214 Alone	541	\$68	\$125.69
IT-214 with Return	1,175	80	68.09
<u>Household Gross Income</u>			
\$0 - \$3,000	70	\$6	\$85.71
3,001 - 5,000	111	10	90.09
5,001 - 7,000	251	28	111.55
7,001 - 9,000	315	31	98.41
9,001 - 11,000	265	23	86.79
11,001 - 14,000	354	30	84.75
14,001 - 18,000	350	21	60.00

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Otsego County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,394</u>	<u>\$140</u>	<u>\$100.43</u>
<u>Age</u>			
Under 65	760	\$41	\$53.95
65 and over	634	99	156.15
<u>Type of Residence</u>			
Homeowner	988	\$110	\$111.34
Renter	406	30	73.89
<u>Filing Category</u>			
IT-214 Alone	385	\$58	\$150.65
IT-214 with Return	1,009	82	81.27
<u>Household Gross Income</u>			
\$0 - \$3,000	62	\$7	\$112.90
3,001 - 5,000	75	7	93.33
5,001 - 7,000	156	19	121.79
7,001 - 9,000	227	29	127.75
9,001 - 11,000	218	24	110.09
11,001 - 14,000	345	31	89.86
14,001 - 18,000	311	23	73.95

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Putnam County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>288</u>	<u>\$40</u>	<u>\$138.89</u>
<u>Age</u>			
Under 65	86	\$5	\$58.14
65 and over	202	35	173.27
<u>Type of Residence</u>			
Homeowner	191	\$31	\$162.30
Renter	97	9	92.78
<u>Filing Category</u>			
IT-214 Alone	126	\$23	\$182.54
IT-214 with Return	162	17	104.94
<u>Household Gross Income</u>			
\$0 - \$3,000	11	\$2	\$181.82
3,001 - 5,000	5	1	200.00
5,001 - 7,000	31	6	193.55
7,001 - 9,000	56	9	160.71
9,001 - 11,000	44	7	159.09
11,001 - 14,000	70	9	128.57
14,001 - 18,000	71	6	84.51

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Rensselaer County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,560</u>	<u>\$249</u>	<u>\$97.27</u>
<u>Age</u>			
Under 65	1,494	\$78	\$52.21
65 and over	1,066	171	160.41
<u>Type of Residence</u>			
Homeowner	1,345	\$172	\$127.88
Renter	1,215	77	63.37
<u>Filing Category</u>			
IT-214 Alone	685	\$107	\$156.20
IT-214 with Return	1,875	143	76.27
<u>Household Gross Income</u>			
\$0 - \$3,000	100	\$12	\$120.00
3,001 - 5,000	130	13	100.00
5,001 - 7,000	247	31	125.51
7,001 - 9,000	359	42	116.99
9,001 - 11,000	407	44	108.11
11,001 - 14,000	625	60	96.00
14,001 - 18,000	692	47	67.92

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Rockland County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,154</u>	<u>\$105</u>	<u>\$90.99</u>
<u>Age</u>			
Under 65	817	\$46	\$56.30
65 and over	337	59	175.07
<u>Type of Residence</u>			
Homeowner	297	\$43	\$144.78
Renter	857	62	72.35
<u>Filing Category</u>			
IT-214 Alone	303	\$45	\$148.51
IT-214 with Return	1,154	105	90.99
<u>Household Gross Income</u>			
\$0 - \$3,000	73	\$7	\$95.89
3,001 - 5,000	94	7	74.47
5,001 - 7,000	185	19	102.70
7,001 - 9,000	172	19	110.47
9,001 - 11,000	192	20	104.17
11,001 - 14,000	233	20	85.84
14,001 - 18,000	205	13	63.41



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Saratoga County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,861</u>	<u>\$173</u>	<u>\$92.96</u>
<u>Age</u>			
Under 65	1,145	\$61	\$53.28
65 and over	716	112	156.42
<u>Type of Residence</u>			
Homeowner	966	\$113	\$116.98
Renter	895	59	65.92
<u>Filing Category</u>			
IT-214 Alone	444	\$67	\$150.90
IT-214 with Return	1,417	106	74.81
<u>Household Gross Income</u>			
\$0 - \$3,000	83	\$8	\$96.39
3,001 - 5,000	81	8	98.77
5,001 - 7,000	213	23	107.98
7,001 - 9,000	283	33	116.61
9,001 - 11,000	294	29	98.64
11,001 - 14,000	452	40	88.50
14,001 - 18,000	455	31	68.13

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Schenectady County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>3,628</u>	<u>\$389</u>	<u>\$107.22</u>
<u>Age</u>			
Under 65	1,825	\$96	\$52.60
65 and over	1,803	293	162.51
<u>Type of Residence</u>			
Homeowner	1,992	\$265	\$133.03
Renter	1,636	125	76.41
<u>Filing Category</u>			
IT-214 Alone	1,148	\$189	\$164.63
IT-214 with Return	2,480	200	80.65
<u>Household Gross Income</u>			
\$0 - \$3,000	119	\$10	\$84.03
3,001 - 5,000	151	18	119.21
5,001 - 7,000	380	48	126.32
7,001 - 9,000	498	70	140.56
9,001 - 11,000	579	70	120.90
11,001 - 14,000	933	97	103.97
14,001 - 18,000	968	76	78.51

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Schoharie County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>654</u>	<u>\$73</u>	<u>\$111.62</u>
<u>Age</u>			
Under 65	344	\$19	\$55.23
65 and over	310	54	174.19
<u>Type of Residence</u>			
Homeowner	447	\$56	\$125.28
Renter	207	17	82.13
<u>Filing Category</u>			
IT-214 Alone	232	\$40	\$172.41
IT-214 with Return	422	33	78.20
<u>Household Gross Income</u>			
\$0 - \$3,000	44	\$8	\$181.82
3,001 - 5,000	42	4	95.24
5,001 - 7,000	94	13	138.30
7,001 - 9,000	111	13	117.12
9,001 - 11,000	91	11	120.88
11,001 - 14,000	133	13	97.74
14,001 - 18,000	139	11	79.14

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Schuyler County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>441</u>	<u>\$47</u>	<u>\$106.58</u>
<u>Age</u>			
Under 65	214	\$11	\$51.40
65 and over	227	35	154.19
<u>Type of Residence</u>			
Homeowner	317	\$39	\$123.03
Renter	124	8	64.52
<u>Filing Category</u>			
IT-214 Alone	141	\$21	\$148.94
IT-214 with Return	300	26	86.67
<u>Household Gross Income</u>			
\$0 - \$3,000	12	\$1	\$83.33
3,001 - 5,000	23	2	86.96
5,001 - 7,000	40	5	125.00
7,001 - 9,000	80	10	125.00
9,001 - 11,000	75	8	106.67
11,001 - 14,000	116	13	112.07
14,001 - 18,000	95	8	84.21

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Seneca County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>694</u>	<u>\$68</u>	<u>\$97.98</u>
<u>Age</u>			
Under 65	375	\$19	\$50.67
65 and over	319	49	153.61
<u>Type of Residence</u>			
Homeowner	470	\$54	\$114.89
Renter	224	15	66.96
<u>Filing Category</u>			
IT-214 Alone	233	\$34	\$145.92
IT-214 with Return	461	35	75.92
<u>Household Gross Income</u>			
\$0 - \$3,000	30	\$3	\$100.00
3,001 - 5,000	18	2	111.11
5,001 - 7,000	71	8	112.68
7,001 - 9,000	85	10	117.65
9,001 - 11,000	129	15	116.28
11,001 - 14,000	194	18	92.78
14,001 - 18,000	167	12	71.86

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Steuben County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,354</u>	<u>\$221</u>	<u>\$93.88</u>
<u>Age</u>			
Under 65	1,350	\$73	\$54.07
65 and over	1,004	148	147.41
<u>Type of Residence</u>			
Homeowner	1,456	\$160	\$109.89
Renter	898	60	66.82
<u>Filing Category</u>			
IT-214 Alone	861	\$110	\$127.76
IT-214 with Return	1,493	111	74.35
<u>Household Gross Income</u>			
\$0 - \$3,000	113	\$11	\$97.35
3,001 - 5,000	168	16	95.24
5,001 - 7,000	343	35	102.04
7,001 - 9,000	386	42	108.81
9,001 - 11,000	388	38	97.94
11,001 - 14,000	519	47	90.56
14,001 - 18,000	437	32	73.23

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**St. Lawrence County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,579</u>	<u>\$128</u>	<u>\$81.06</u>
<u>Age</u>			
Under 65	1,144	\$63	\$55.07
65 and over	435	65	149.43
<u>Type of Residence</u>			
Homeowner	740	\$76	\$102.70
Renter	839	52	61.98
<u>Filing Category</u>			
IT-214 Alone	581	\$60	\$103.27
IT-214 with Return	998	69	69.14
<u>Household Gross Income</u>			
\$0 - \$3,000	105	\$8	\$76.19
3,001 - 5,000	152	11	72.37
5,001 - 7,000	313	28	89.46
7,001 - 9,000	247	22	89.07
9,001 - 11,000	260	23	88.46
11,001 - 14,000	286	22	76.92
14,001 - 18,000	216	14	64.81

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Suffolk County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>9,124</u>	<u>\$1,249</u>	<u>\$136.89</u>
<u>Age</u>			
Under 65	3,171	\$167	\$52.66
65 and over	5,953	1,082	181.76
<u>Type of Residence</u>			
Homeowner	6,142	\$951	\$154.84
Renter	2,982	299	100.27
<u>Filing Category</u>			
IT-214 Alone	4,399	\$805	\$183.00
IT-214 with Return	4,725	444	93.97
<u>Household Gross Income</u>			
\$0 - \$3,000	196	\$24	\$122.45
3,001 - 5,000	268	40	149.25
5,001 - 7,000	1,100	203	184.55
7,001 - 9,000	1,489	267	179.31
9,001 - 11,000	1,476	231	156.50
11,001 - 14,000	2,185	276	126.32
14,001 - 18,000	2,410	208	86.31



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Sullivan County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,758</u>	<u>\$168</u>	<u>\$95.56</u>
<u>Age</u>			
Under 65	1,115	\$60	\$53.81
65 and over	643	108	167.96
<u>Type of Residence</u>			
Homeowner	810	\$105	\$129.63
Renter	948	62	65.40
<u>Filing Category</u>			
IT-214 Alone	433	\$68	\$157.04
IT-214 with Return	1,325	99	74.72
<u>Household Gross Income</u>			
\$0 - \$3,000	67	\$6	\$89.55
3,001 - 5,000	102	9	88.24
5,001 - 7,000	228	26	114.04
7,001 - 9,000	275	32	116.36
9,001 - 11,000	308	32	103.90
11,001 - 14,000	406	37	91.13
14,001 - 18,000	372	35	94.09

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Tioga County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>758</u>	<u>\$70</u>	<u>\$92.35</u>
<u>Age</u>			
Under 65	448	\$24	\$53.57
65 and over	310	46	148.39
<u>Type of Residence</u>			
Homeowner	503	\$54	\$107.36
Renter	255	16	62.75
<u>Filing Category</u>			
IT-214 Alone	248	\$33	\$133.06
IT-214 with Return	510	37	72.55
<u>Household Gross Income</u>			
\$0 - \$3,000	35	\$3	\$85.71
3,001 - 5,000	42	3	71.43
5,001 - 7,000	87	9	103.45
7,001 - 9,000	108	11	101.85
9,001 - 11,000	137	14	102.19
11,001 - 14,000	181	18	99.45
14,001 - 18,000	168	12	71.43

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Tompkins County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,120</u>	<u>\$90</u>	<u>\$80.36</u>
<u>Age</u>			
Under 65	807	\$42	\$52.04
65 and over	313	48	153.35
<u>Type of Residence</u>			
Homeowner	559	\$59	\$105.55
Renter	561	32	57.04
<u>Filing Category</u>			
IT-214 Alone	234	\$33	\$141.03
IT-214 with Return	886	57	64.33
<u>Household Gross Income</u>			
\$0 - \$3,000	47	\$4	\$85.11
3,001 - 5,000	71	6	84.51
5,001 - 7,000	121	11	90.91
7,001 - 9,000	141	13	92.20
9,001 - 11,000	165	16	96.97
11,001 - 14,000	298	24	80.54
14,001 - 18,000	277	16	57.76

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Ulster County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>2,442</u>	<u>\$252</u>	<u>\$103.19</u>
<u>Age</u>			
Under 65	1,341	\$72	\$53.69
65 and over	1,101	180	163.49
<u>Type of Residence</u>			
Homeowner	1,426	\$182	\$127.63
Renter	1,016	70	68.90
<u>Filing Category</u>			
IT-214 Alone	729	\$117	\$160.49
IT-214 with Return	1,713	135	78.81
<u>Household Gross Income</u>			
\$0 - \$3,000	103	\$10	\$97.09
3,001 - 5,000	100	11	110.00
5,001 - 7,000	306	37	120.92
7,001 - 9,000	368	46	125.00
9,001 - 11,000	363	43	118.46
11,001 - 14,000	570	58	101.75
14,001 - 18,000	632	46	72.78

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Warren County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>995</u>	<u>\$91</u>	<u>\$91.46</u>
<u>Age</u>			
Under 65	606	\$32	\$52.81
65 and over	389	59	151.67
<u>Type of Residence</u>			
Homeowner	463	\$53	\$114.47
Renter	532	37	69.55
<u>Filing Category</u>			
IT-214 Alone	304	\$41	\$134.87
IT-214 with Return	691	50	72.36
<u>Household Gross Income</u>			
\$0 - \$3,000	28	\$3	\$107.14
3,001 - 5,000	51	4	78.43
5,001 - 7,000	160	18	112.50
7,001 - 9,000	158	17	107.59
9,001 - 11,000	158	14	88.61
11,001 - 14,000	233	20	85.84
14,001 - 18,000	207	13	62.80

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Washington County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>970</u>	<u>\$102</u>	<u>\$105.15</u>
<u>Age</u>			
Under 65	519	\$27	\$52.02
65 and over	451	74	164.08
<u>Type of Residence</u>			
Homeowner	638	\$81	\$126.96
Renter	332	21	63.25
<u>Filing Category</u>			
IT-214 Alone	317	\$47	\$148.26
IT-214 with Return	653	55	84.23
<u>Household Gross Income</u>			
\$0 - \$3,000	31	\$3	\$96.77
3,001 - 5,000	50	5	100.00
5,001 - 7,000	133	18	135.34
7,001 - 9,000	131	16	122.14
9,001 - 11,000	172	21	122.09
11,001 - 14,000	233	22	94.42
14,001 - 18,000	220	16	72.73

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Wayne County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>1,644</u>	<u>\$164</u>	<u>\$99.76</u>
<u>Age</u>			
Under 65	880	\$45	\$51.14
65 and over	764	119	155.76
<u>Type of Residence</u>			
Homeowner	1,053	\$126	\$119.66
Renter	591	38	64.30
<u>Filing Category</u>			
IT-214 Alone	562	\$84	\$149.47
IT-214 with Return	1,082	80	73.94
<u>Household Gross Income</u>			
\$0 - \$3,000	38	\$4	\$105.26
3,001 - 5,000	65	6	92.31
5,001 - 7,000	161	18	111.80
7,001 - 9,000	239	31	129.71
9,001 - 11,000	273	31	113.55
11,001 - 14,000	393	39	99.24
14,001 - 18,000	476	36	75.63

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Westchester County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>4,585</u>	<u>\$529</u>	<u>\$115.38</u>
<u>Age</u>			
Under 65	2,171	\$117	\$53.89
65 and over	2,414	412	170.67
<u>Type of Residence</u>			
Homeowner	1,122	\$174	\$155.08
Renter	3,463	355	102.51
<u>Filing Category</u>			
IT-214 Alone	2,005	\$310	\$154.61
IT-214 with Return	2,580	219	84.88
<u>Household Gross Income</u>			
\$0 - \$3,000	166	\$18	\$108.43
3,001 - 5,000	300	38	126.67
5,001 - 7,000	831	116	139.59
7,001 - 9,000	794	115	144.84
9,001 - 11,000	704	88	125.00
11,001 - 14,000	928	94	101.29
14,001 - 18,000	862	60	69.61



**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Wyoming County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>799</u>	<u>\$84</u>	<u>\$105.13</u>
<u>Age</u>			
Under 65	428	\$22	\$51.40
65 and over	371	61	164.42
<u>Type of Residence</u>			
Homeowner	549	\$66	\$120.22
Renter	250	18	72.00
<u>Filing Category</u>			
IT-214 Alone	270	\$41	\$151.85
IT-214 with Return	529	42	79.40
<u>Household Gross Income</u>			
\$0 - \$3,000	27	\$3	\$111.11
3,001 - 5,000	50	5	100.00
5,001 - 7,000	77	10	129.87
7,001 - 9,000	123	16	130.08
9,001 - 11,000	161	19	118.01
11,001 - 14,000	189	19	100.53
14,001 - 18,000	172	12	69.77

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**Yates County**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>519</u>	<u>\$50</u>	<u>\$96.34</u>
<u>Age</u>			
Under 65	288	\$15	\$52.08
65 and over	231	35	151.52
<u>Type of Residence</u>			
Homeowner	370	\$41	\$110.81
Renter	149	9	60.40
<u>Filing Category</u>			
IT-214 Alone	130	\$19	\$146.15
IT-214 with Return	389	32	82.26
<u>Household Gross Income</u>			
\$0 - \$3,000	30	\$2	\$66.67
3,001 - 5,000	24	2	83.33
5,001 - 7,000	57	6	105.26
7,001 - 9,000	75	9	120.00
9,001 - 11,000	85	9	105.88
11,001 - 14,000	135	14	103.70
14,001 - 18,000	113	19	168.14

**New York State Personal Income Tax  
Real Property Tax Credit  
Income Year 1992**

**ALL OTHERS**

Item	Number of Credits	Amount of Credits (000's)	Average Credit
Total	<u>483</u>	<u>\$50</u>	<u>\$103.52</u>
<u>Age</u>			
Under 65	323	\$18	\$55.73
65 and over	160	31	193.75
<u>Type of Residence</u>			
Homeowner	91	\$13	\$142.86
Renter	392	36	91.84
<u>Filing Category</u>			
IT-214 Alone	269	\$37	\$137.55
IT-214 with Return	214	13	60.75
<u>Household Gross Income</u>			
\$0 - \$3,000	30	\$3	\$100.00
3,001 - 5,000	62	7	112.90
5,001 - 7,000	105	13	123.81
7,001 - 9,000	103	13	126.21
9,001 - 11,000	63	6	95.24
11,001 - 14,000	65	5	76.92
14,001 - 18,000	55	3	54.55