



# 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, siblings or registered domestic partners?

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.  I am filing for an exemption 8.  I am filing for a co-op/condo abatement

9. If the property is in a cooperative development, how many shares does the apartment contain? \_\_\_\_\_

### 10. 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**

<b>SENIORS &amp; HOMEOWNERS WITH DISABILITIES</b>	1. Enter the federal adjusted gross income, but subtract un-reimbursed medical expenses, of all owners of the property, their spouses or registered domestic partners who are required to file a federal tax return (see instructions).	\$ _____
	2. If <i>all the owners</i> were not required to file a federal tax return, check this box _____ →	Not Required to File <input type="checkbox"/>
	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)?	<input type="checkbox"/> YES <input type="checkbox"/> NO

**SECTION IV - ELIGIBILITY INFORMATION**

<b>VETERANS</b>	1. a. Are any of the owners listed in Section I veterans, or a spouse, unmarried widow or widower, or a registered domestic partner of a veteran; or the parent of a soldier killed in action?	<input type="checkbox"/> YES <input type="checkbox"/> NO
	<i>If "YES" to 1a, answer Questions 1b through 1d. If "NO" to 1a, skip to Question 2.</i>	
	b. Did the veteran serve during a period of conflict?	<input type="checkbox"/> YES <input type="checkbox"/> NO
	c. Did the veteran serve in a combat zone?	<input type="checkbox"/> YES <input type="checkbox"/> NO
	d. Was the veteran disabled in the line of duty?	<input type="checkbox"/> YES <input type="checkbox"/> NO
<b>CLERGY</b>	e. If you checked "YES" to 1d, please indicate the percentage of the veteran's disability: _____%	
	2. Are you an active or retired member of the clergy who is/was primarily responsible for ministerial work or the unmarried surviving spouse or registered domestic partner of a member of the clergy?	<input type="checkbox"/> YES <input type="checkbox"/> 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.*

Owners of co-op and condo units must check the boxes below that apply to them.

- I certify that I do not, individually or as a principal shareholder of a corporation or partnership, own more than three units in the cooperative or condominium building
- I certify that I am not a sponsor of the cooperative or condominium or a successor in interest to the sponsor

*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.**

**The Department of Finance will inform you of all exemption benefits that you are eligible for on your Statement of Account.**



# 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. NOTE: A member of the clergy does not have to occupy the property to be eligible for the exemption, but must be a resident of New York State.

## 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
DEADLINE: FEBRUARY 15 <sup>TH</sup>	DEADLINE: MARCH 16 <sup>TH</sup>
If we receive your application by <b>February 15th</b> , benefits will begin by July 1st of the same year.	If we receive your application by <b>March 16th</b> , 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](http://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 approximately \$200 a year; seniors who have Enhanced STAR save approximately \$380 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, siblings or registered domestic partners by checking the appropriate box.

### Section II – Property Information

#### *Questions 1 through 10*

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 belonging to any religious denomination. The clergy member must (1) perform work assigned by the 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 or registered domestic partner 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. The applicant must also check both boxes to verify their eligibility. By checking the boxes you are certifying you are not a principal shareholder, either in individually or part of a corporation or partnership, who owns more than three units in a coop or condominium building. In addition, you must verify that you are not a sponsor or successor in interest (one who succeeds to the rights and assume the obligations of a sponsor) of a cooperative or condominium building.

### **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](http://nyc.gov/finance)  
(coming soon)

**KEEP A COPY OF YOUR COMPLETED APPLICATION FOR YOUR RECORDS.**