

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF AGED PERSONS 2010-2011

(Please refer to the instructions before filling out the application.)

Property Address

House Number & Street: _____ Apt. Number _____

City _____ State _____ Zip Code _____

Property Identification

TOWN _____ S D _____ SECTION _____ BLOCK _____ LOT _____ CA# or BLDG.# _____ TAX UNIT# _____
For Condos & Co-ops only

Ownership

Names of ALL Owners (as recorded on latest deed)	Date of Birth	Marital Status	Social Security Number
a)			
b)			
c)			

Telephone Number Day () _____ Evening () _____ Fax () _____

Proof of Ownership. Indicate ALL documents that apply and submit them with this application.

Co-op owners must attach a copy of the Certificate of Shares.

- Latest recorded deed – Liber/Deed # _____ Page # _____ Other
- Probated Will(s) of deceased owner(s) Entire Trust – If property is in a trust.

If any owner appearing on any proof of ownership **or** the spouse of any owner, is deceased, a death certificate must be attached to this application.

Proof of Age. Indicate documents submitted for ALL owners.

- Birth Certificate Driver's License Passport Naturalization Papers Other: _____

Proof of Residency. Indicate documents submitted for ALL owners.

- 2008 SSA-1099 Current NYS car registration 2008 NYS Resident income tax return
- a. Do all owners presently reside on the property to be exempted? Yes No
- b. Is the non-resident owner absent from the residence due to divorce, legal separation or abandonment?
Explain _____ Yes No
- c. Is an owner receiving medical care as an inpatient in a health care facility? Yes. Date admitted _____ No

List the address(es) of all additional real estate that you own, either entirely or in part. (Attach additional sheets if necessary)

NAME(S) of all Adults and Children (including Tenants) Living in the Household	AGE of Others Living in the Household	Rent/Contribution to Household

Does a child (or children), including those of tenants, reside on the property and attend a public school, grades Pre-K to 12? Yes No

Name & Location of school(s) _____

If children attend school, a letter from the school is required verifying student's enrollment.

STATEMENT OF INCOME

Entire 2008 Federal and State income tax return with schedules must be attached to this application. If you were not *required* to file a return, verification of all taxable and non taxable income must be submitted. You may be required to submit an IRS printout of all income statements.

SOURCES OF INCOME FROM ALL OWNERS & OWNER'S SPOUSE	AMOUNT
Gross Social Security - attach complete copy of SSA-1099	
Salary or Wages - attach W-2's, including self-employment	
Business Income - attach Schedule C, S-Corp tax return(s) with K-1 or Partnership tax return(s)	
Taxable & Non-Taxable Interest - attach all 1099-INT & year-end statements for non-taxable interest	
Taxable & Non-Taxable Dividends - attach all 1099-DIV & year-end statements for non-taxable dividends	
IRA Earnings* (interest, dividends or capital gains earned) DO NOT INCLUDE YOUR DISTRIBUTION AS IT IS NOT REQUIRED *Can be found on IRA end of year summary (not found on income tax returns or 1099R)	
Pensions, Annuities & Retirement Plans - attach 1099R statements. Include taxable & non-taxable Pensions	
Pensions: VA and/or VA Disability - attach award letter(s)	
Capital Gains - include tax-deferred capital gain distribution statements from financial institutions	
Rental Income - Received from all properties	
Disability/Worker's Compensation Payments / Unemployment Insurance Benefits	
Income from Estates or Trusts - attach the estate or trust's tax return	
Alimony and/or Child Support Payments	
Money from others living in the house toward maintenance, support or expenses	
Other sources of income - e.g. gambling winnings, etc.	
TOTAL OF ALL INCOME	\$

Enter VA Disability Pension(s) or Surviving Spouse Disability Pension	
TOTAL VA Disability	\$

Nassau County currently allows a deduction for **UN-REIMBURSED** medical and prescription drug expenses. Are you submitting documents for this deduction? Yes No

ALL SUPPORTING DOCUMENTS, AS LISTED BELOW, MUST BE ATTACHED OR THE AMOUNTS ENTERED BELOW WILL NOT BE DEDUCTED. CANCELLED CHECKS WILL NOT BE ACCEPTED AS PROOF OF UN-REIMBURSED EXPENSES.

Attach copies of the following that applies to you:	AMOUNT
<input type="checkbox"/> Printout from the doctor's/dentist's office of all payments and co-payments	\$
<input type="checkbox"/> Printout of annual deductible/out-of-pocket medical expenses	\$
<input type="checkbox"/> Medicare premium	\$
<input type="checkbox"/> Receipt for payment of private health insurance premiums	\$
<input type="checkbox"/> Printout of payments from the pharmacy	\$
<input type="checkbox"/> Printout of out-of-pocket eye/eyeglass expenses	\$
<input type="checkbox"/> Letter from a residential health care facility stating date of admission, date of discharge and un-reimbursed expenses for owner's care	\$
TOTAL UN-REIMBURSED EXPENSES	\$

Certification (All Owners Must Sign)

I (We) certify that all of the above information made on this application is true and correct and that the property listed above is my (our) legal primary residence. I (We) understand it is my (our) obligation to provide any documentation of eligibility that is requested and to notify the assessor if I (we) relocate to another primary residence. I (We) understand that any willfully false statements of fact will be grounds for disqualification from further exemption for a period of five years and a fine as set forth in New York State Real Property Tax Law #467.

Signature

Date

Signature

Date

If signed by an Attorney-in-fact, a PHOTOCOPY of the Power of Attorney must be included with this application.

To qualify, seniors must be 65 years of age or older in the year the exemption takes effect and meet certain income and residency requirements. In the case of siblings *or* husband and wife, only one owner must be 65.

Instructions for the Partial Tax Exemption for Real Property of Aged Persons

1. Fill out the application completely.
2. The name on the Deed or Shares must correspond with the name on the application. For exceptions to this requirement, see the checklist below.
3. Attach proof of age, proof of primary residency, entire 2008 federal and state income tax returns, proof of any claimed un-reimbursed medical expenses, a tax bill (if available) and any additional information required by this application and in the checklist below.
4. Submit this signed, completed, original application with PHOTOCOPIES of the required documentation to the Senior Division, Department of Assessment on or before the taxable status date of January 4.

Please use the following list as a guide to assist you in providing the required documents.

- CERTIFICATE OF SHARES OR PROPRIETARY LEASE – *If* you live in a Cooperative apartment.
- LATEST RECORDED DEED – A copy of the last deed recorded with Nassau County.
- PROOF OF AGE – Birth Certificate, Baptismal Certificate, Driver’s License, Naturalization Papers, Military ID **or** Passport.
- PROOF OF LEGAL PRIMARY RESIDENCE – SSA-1099, current Car Registration, **or** current NYS Income Tax Return. All Proofs of Residence must have current address.
- A COPY OF YOUR 2008 FEDERAL AND STATE INCOME TAX RETURN(S) – (required for all owners and their spouses) If you are married and filed separately, include both tax returns. If you **were not required** to file an income tax return, you must attach proof of all taxable and non-taxable income (i.e., 1099 statements of interest, dividends, pension, W-2, etc.) **Federal and State tax return must have name and address on it.** You may be required to submit an IRS printout of all income statements.
- A COPY OF THE BUSINESS TAX RETURN – *If* you have an S-Corp, Partnership, Trust or Estate tax return(s).
- PENSION/ VA DISABILITY AWARD LETTER – *If* you are receiving monies from your deceased spouse.
- SOCIAL SECURITY AWARD LETTER – *If* you are receiving social security from a spouse deceased in 2008.
- PRINTOUTS FROM THE DOCTOR/DENTIST/PHARMACY FOR UN-REIMBURSED EXPENSES – cancelled checks will **not** be accepted as proof of un-reimbursed expenses.
- A COPY OF THE ENTIRE TRUST – *If* your property is in a trust, you must be the sole beneficiary during your lifetime.
- A LETTER FROM THE SCHOOL – *If* any school age children (grades K-12) reside on the property.
- A COPY OF THE DEATH CERTIFICATE – *If* one of the owners on the deed or their spouse is deceased.
- A COPY OF DIVORCE OR LEGAL SEPARATION PAPERS – *If* the applicant is divorced or legally separated.
- A RECORDED AFFIDAVIT CONFIRMING ABANDONMENT – *If* applicant claims abandonment, a notarized affidavit must be submitted stating date of abandonment and intent to return (if any).
- A COPY OF THE PROBATED WILL – *If* the sole owner on the deed is deceased.
- LETTER FROM THE RESIDENTIAL HEALTH FACILITY – *If* the owner(s) now resides in a residential health care facility. Letter must include date of admission, date of expected discharge (if applicable).

THIS SPACE FOR ASSESSOR'S USE ONLY

Ownership received

Age received

Residency received

Income received

Gross Income	
Un-reimbursed Medical Deduction	-
VA Disability Deduction	-
Partial Tax Exemption Net Income	\$

Date _____ Approved Denied

Exemption Only To County-Town School County (Medical)

Child In School Yes No

Assessor's Signature/Stamp: _____

Assessor's Comments: