Department of Taxation and Finance
Office of Real Property Tax Services

Renewal Application for Senior Citizens Exemption

RP-467-Rnw
(8/23)

For help completing this application, see Form RP-467-I, *Instructions for Forms RP-467 and RP-467-Rnw*. You must file this application with your local assessor by the taxable status date.

FILING DEADLINE: MARCH 1, 2027

Do **not** file this form with the Office of Real Property Tax Services.

Name of applicant(s)	
Mailing address *(number and street or PO Box)*	Location of property *(street address)*
City, village, or post office State ZIP code	City, village, or post office State ZIP code
Daytime contact number	Evening contact number
Email address *(optional)*	School district
Name(s) of any non-owner spouse(s)	Tax map number or section/block/lot: Property identification *(see tax bill or assessment)*

1 Since filing your application last year, fully describe on the lines below any changes in:

- **a** title to the property (due to death, addition or deletion of owner);
- **b** legal residence or occupancy of the property (for example, confinement of owner in hospital or nursing home, divorce, legal separation or abandonment by spouse);
- **c** use of residence for other than residential purposes (store, office, farm, and so on); or
- **d** children of owners, tenants or leaseholders living on the premises attending public school grades Pre-K through 12; if so, give the name and location of the school or schools, and state whether such child or children were brought into the property in whole or in substantial part for the purpose of attending a particular school within the school district.

If there has been **no** change in items **a, b, c,** and **d** above, mark an ***X*** in the box. ..... ☐

Explanation of changes that have occurred as indicated on line 1 (*attach additional sheets if necessary*). _____

Note: For lines 2 through 5, use the Form RP-467-I, lines 6 through 10 instructions.

2 Did the owner or spouse file a federal income tax return for the applicable income tax year?
(see Form RP-467-I, Instructions for Forms RP-467 and RP-467-Rnw, *to determine the applicable income tax year)* ..... Yes ☐ No ☐

If *Yes*, attach a copy of the return. If you do not have a copy, see Form RP-467-I, lines 6 through 10.
If *No*, complete Form RP-467-Wkst, *Income Worksheet for Senior Citizens Exemption*.

If you filed a 2022 FEDERAL tax return you MUST include the full return with your renewal application.

If you DID NOT FILE a 2022 FEDERAL tax return, you must file the income worksheet {enclosed} and ALL 2022 YEAR END FINANCIAL STATEMENTS with your renewal application.

FAILURE TO INCLUDE ALL REQUIRED INFORMATION MAY RESULT IN THE DENIAL OF YOUR APPLICATION

(continued)

3 List the federal adjusted gross income (FAGI) (see instructions) of each owner and spouse of each owner for the applicable income tax year, except for an owner who is absent from the residence due to divorce, legal separation, or abandonment. Attach additional sheets if necessary. See Form RP-467-I to determine the applicable income tax year.

A Names of owner(s) and spouse(s)	B FAGI

3a Total FAGI of owner(s) and spouse(s) *(add column B)*	**3a**	
3b Report amount from Form RP-467-Wkst line 8	**3b**	
4 If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located *(see instructions)*, enter the unreimbursed medical and prescription drug costs *(deduct any amounts reimbursed by insurance)*.	**4**	
5 Of the income specified on line 3a, or line 8 of Form RP-467-Wkst how much, if any, was used to pay for an owner's care in a residential health care facility? Attach proof of amount paid; enter ***0*** if not applicable *(see Form RP-467-I)*	**5**	

Note: There are various adjustments to income regarding eligibility for this exemption. Some of the adjustments are subject to local option by your taxing jurisdictions (municipality, school district, and county). The assessor will determine your income after applying the adjustments available in your taxing jurisdictions.

6 Certification

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief. I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years, as well as a fine.

Signature (If more than one owner, all must sign)	Marital status	Phone number	Date

For Assessor's Use Only

Date renewal application filed _____ Approved ☐ Disapproved ☐

Reason for denial _____

Exemption applies to taxes levied by or for: City/Town _____ % ☐ County _____ % ☐

School _____ % ☐ Village _____ % ☐

Assessor's name *(print)*	
Assessor's signature	Date

Department of Taxation and Finance
Office of Real Property Tax Services

Income Worksheet for Senior Citizens Exemption

RP-467-Wkst
(8/23)

To be used by individuals filing Forms RP-467 or RP-467-Rnw who are **not** required to file a federal income tax return.

Filing Deadline: March 1, 2024

Name of owner(s) and owner(s) spouse(s)

Location of property

Street address	City/town

Village *(if any)*	School district

Applicable income tax year (see note below)

Note: In localities where the taxable status date is **before** April 15, the applicable income tax year is two years prior to the current calendar year. In localities where the taxable status date is **on or after** April 15, the applicable income tax year is the most recent calendar year. To confirm if your locality has a taxable status date of April 15 or later, see Form RP-467-I.

Enter the amounts below that would have been reported if you were required to file a federal or state income tax return *(round to the nearest whole dollar)*. To round to the nearest dollar, drop amounts that are less than 50 cents (for example, $1.39 becomes $1) or increase amounts that are 50 cents or more to the next dollar (for example, $2.50 becomes $3).

1 Total wages, salaries, and tips *(attach W-2(s))*	**1**	
2 Total interest income and dividends	**2**	
3 Unemployment compensation	**3**	
4 Total IRA distributions *(attach all Forms 1099-R)*	**4**	
5 Total pensions and annuities other than IRA's *(attach all Forms 1099-R)*	**5**	
6 Total Social Security benefits *(attach Form SSA1099)*	**6**	
7 Other income	**7**	
Types of other income: _____		
8 Add lines 1 through 7. Enter the total on line 8 of Form RP-467 or RP-467-Rnw	**8**	

Certification

I (we) certify that all of the above information is correct and that I am (we are) not required to file a federal income tax return.

All owner(s) and their spouse(s) **must** sign and date below.

Signature	Date
Signature	Date
Signature	Date
Signature	Date

Use this form IF YOU DID NOT FILE a 2022 Federal Tax Return.
Complete all information and INCLUDING all 2022 year end financial statements with your renewal application.
FAILURE TO SUBMIT ALL REQUIRED INFORMATION MAY RESULT IN THE DENIAL OF YOUR APPLICATION

www.tax.ny.gov