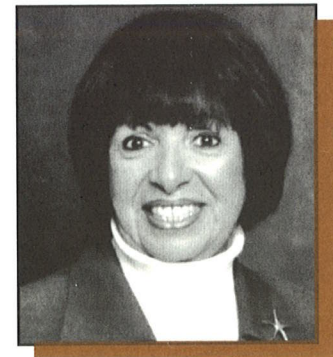




**SUFFOLK COUNTY  
OFFICE OF THE TREASURER**

**PROPERTY TAX  
EXEMPTIONS**

**Senior Citizens  
Veterans  
Disability & Limited Income**



**Hon. Angie M. Carpenter**  
County Treasurer

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## SENIOR CITIZEN EXEMPTION

**GENERAL:** New York State Real Property Tax Law, Section 467, gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens. To qualify, seniors must be 65 years of age or older and meet certain income limitations and requirements as set by the local taxing district.

### WHAT ARE THE REQUIREMENTS TO QUALIFY FOR THIS EXEMPTION?

The requirements are based on age, ownership status, residency and occupancy, and income.

**AGE:** Each of the owners of the property must be 65 years of age or over, unless the owners are husband and wife or are siblings. The first time you apply, you must provide satisfactory proof of age, such as a birth certificate or baptismal certificate.

**OWNERSHIP:** The applicant(s) must show they have owned the property for at least 12 consecutive months prior to the date of filing the application, unless the owner received a senior citizen exemption for his/her previous residence. You must provide proof of ownership such as a certified copy of the deed, mortgage, or other instrument by which you became owner. In addition, the residence must be the primary residence of all the owners of the property.

**INCOME:** The exemption cannot be granted if the income of the owner, or the combined income of all of the owners, exceeds the maximum income limit set by the locality. If the owner is married, the income of the spouse must be included in the total unless the spouse is absent from the residence due to a legal separation or abandonment. Contact your local assessor to determine what the income limits are.

When applying for the exemption, the applicant must provide proof of income, such as a Federal or New York State income tax return. You may also be required to submit statements of payments received from Social Security, bank statements, rent receipts, or other documents to substantiate your statement of income.

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## I HAVE A LIFE ESTATE TO THE PROPERTY. DO I QUALIFY FOR THE SENIOR EXEMPTION?

The life tenant is entitled to possession and use of the property for the duration of his/her life and is deemed the owner for all purposes, including taxation. The exemption may also be allowed if the property is in trust and all the trustees or all the beneficiaries qualify.

## VETERANS EXEMPTIONS

**GENERAL:** Two types of veterans exemptions are offered in New York State. Since only one exemption may be applied to each parcel, it is important to know which exemption will benefit you more. Both types of exemptions are only applicable to general municipal taxes (county and town) and not to school taxes.

**ELIGIBLE FUNDS:** New York State Real Property Tax Law, Section 458 provides a partial exemption where property owned by a veteran or certain other persons designated in the law has been purchased with pension, bonus, or insurance monies.

**ALTERNATIVE:** Section 458(a) provides an exemption for veterans who served during wartime or received an expeditionary medal. Check with your local assessor to determine if you qualify for either exemption.

### WHAT IS THE ELIGIBLE FUNDS BENEFIT?

This exemption reduces the property's assessed value to the extent that eligible funds were used in the purchase, generally up to a maximum of \$5,000. A partial exemption is applied if the home was purchased with a veteran's pension, bonus or insurance monies or dividends or refunds on such insurance, compensation paid to prisoners of war, mustering out pay, etc. These types of payments are called "eligible funds".

### HOW DO I APPLY FOR THE ELIGIBLE FUNDS BENEFIT?

You must apply to your local assessor by completing RP-458 by March 1st, taxable status date.

## WHAT IS THE ALTERNATIVE VETERANS EXEMPTION?

The alternative exemption provides a property tax exemption of 15% of assessed value to veterans who served during wartime and an additional 10% to those who served in a combat zone. The law also provides an additional exemption to disabled veterans equal to one-half of their service-connected disability ratings.

### WHAT MUST I DO TO QUALIFY FOR THE ALTERNATIVE EXEMPTION?

The veteran must file an application (RP-458-a) with the assessor by March 1st, taxable status day. The veteran must show a discharge or release (DD-214) from the US Armed Forces under honorable conditions and the service was during a period of war or that the veteran received an expeditionary medal. If the veteran seeks the additional exemption, proof must be provided to show service in a combat zone and/or a service-connected disability.

### WHAT IS THE OWNERSHIP REQUIREMENTS FOR THE ALTERNATIVE EXEMPTION?

The legal title to the property must be in the name of the veteran or the spouse of the veteran or both, or the unremarried surviving spouse of the veteran, or if allowed by local option, a Gold Star Parent. Life tenancy of any of the above will also satisfy the ownership requirement.

## DISABILITY & LIMITED INCOME

### IF YOU QUALIFY FOR THE SENIOR CITIZEN EXEMPTION, YOU CANNOT RECEIVE THIS EXEMPTION UNDER THE LAW.

**GENERAL:** New York State Real Property Tax Law, Section 459-c gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. Persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements. Applicants must file form RP-459-c with their local assessor by March 1st, taxable status date.



### **WHAT ARE THE DISABILITY REQUIREMENTS?**

To be eligible, an applicant must have a physical or mental impairment, not due to current use of alcohol or illegal drug use, that substantially limits that person's ability to engage in one or more major life activities, such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning or working. The applicant must submit documentation from one of the following: a) Social Security Administration certifying that the applicant is eligible to receive SSDI or SSI; b) Railroad Retirement Board certifying the applicant's eligibility to receive railroad retirement disability benefits; State Commission for the Blind & Visually Handicapped stating that the applicant is legally blind; United States Postal Service stating that the applicant is certified to receive a US Postal Service disability pension. If the documentation states the disability is permanent, there is no need to refile evidence of disability in future years.

### **WHAT ARE THE RESIDENCY AND OCCUPANCY REQUIREMENTS?**

The property must be the legal residence of the disabled person and must be occupied by that person. The property must also be used exclusively for residential purposes. However, if the property is used for another purpose as well as residential, the exemption will apply only to the portion designated as residential. All of the owners must be persons with disabilities; however, exceptions are made in cases where the property is owned by husband and wife or by siblings. In those cases, only one needs to have a disability.

### **WHAT ARE THE INCOME REQUIREMENTS?**

The exemption cannot be granted if the income of the owner or the combined income of all of the owners exceeds the maximum limit set by the locality. Income is to be reported on the basis of the latest preceding income tax year prior to the date of application. If the owner filed a federal or New York State income tax return for the preceding year, a copy of the return should be submitted with the application. Contact your local assessor to determine the type of income which must be included.

**HON. ANGIE M. CARPENTER**  
**COUNTY TREASURER**

**DOUGLAS W. SUTHERLAND**  
**CHIEF DEPUTY TREASURER**

**DIANE M. STUKE**  
**DEPUTY TREASURER**

### **OFFICE TELEPHONE NUMBERS**

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Administration ..... 631-852-1500  
Bankruptcies ..... 631-852-1502  
Tax Deed Redemption ..... 631-853-5900

**PLEASE NOTE:**  
*This material is for  
informational purposes only.*

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