

Homeowner Tax Benefits Initial Application Instructions for Tax Year 2018/19

Are you eligible for the Veterans Exemption?

Cooperative Owners: Please confirm with your managing agent if your property is controlled by any of the following housing developments:

- ✓ Mitchell-Lama
- ✓ Limited-Profit Housing Company
- ✓ Limited Dividend Housing Company
- ✓ Redevelopment Company
- ✓ Housing Development Fund Company

If your property is controlled by a housing development mentioned above, it is NOT eligible for the Veteran Homeowners Exemption.

Is the property the primary residence of one of the following?

 Yes No

- Veteran
- Unmarried surviving spouse of a veteran
- Parent of a soldier killed in action (Gold Star Parent)

Was the veteran honorably discharged?

 Yes No

Did the veteran serve during any of the following periods?

 Yes No

- 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 Conflict (August 2, 1990–Present)

PLEASE NOTE: The Persian Gulf Conflict includes, but is not limited to, Operation Enduring Freedom, Operation Iraqi Freedom (Iraq invasion in 2003) and Operation New Dawn (Afghanistan), Operation Joint Forge, Operation Joint Endeavor, and Operation Joint Guard.



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Veterans Exemption. However, you may continue to determine your eligibility for other exemptions.

Are you eligible for the Clergy Exemption?

If your property is a cooperative, it is NOT eligible for the Clergy Exemption.

Is your primary residence located in New York State?

 Yes No

Are you one of the following?

 Yes No

- Active clergy member, primarily engaged in ministerial work as your principal occupation
- Retired clergy member over 70
- Unmarried surviving spouse of a clergy member
- Clergy member unable to perform such work due to illness or impairment*



If you have answered **NO** to any of these questions, you **MAY NOT** be eligible for the Clergy Exemption.

Important Information

1. Deadline – March 15, 2018:

The Homeowner Tax Benefit Application and required documents must be postmarked by March 15, 2018, for benefits to begin on July 1st. If the deadline falls on a weekend or a holiday, the deadline will be the next business day.

2. Property information:

Provide the complete address and the borough, block and lot (BBL) number of the your property for which you are seeking tax benefits and the date you purchased the property. The borough, block and lot numbers for properties can be found on the Department of Finance website at nyc.gov/bbl, on your deed or property tax bill. Co-op owners can also check with their management agent for the information. Provide the date you purchased the property or co-op shares.

Properties owned by trust or life estate:

If the property has a life estate, only the individual retaining the life estate can apply. If the property is held in a trust, only the qualifying beneficiary/trustee can apply. (Veterans Exemption Only)

Properties owned by a business:

If your property is owned by a business, it is not eligible for Homeowner Tax Benefits.

3. Primary residence:

Your primary residence is your principal and permanent place of residence. You can have only one primary residence but may own more than one property. Please provide documents if you were absent from the property due to medical reasons or institutionalization.

Percentage Used As Primary Residency (Veterans Exemption Only):

If your property contains four or more residential units, indicate the percentage used as your primary residency. Example: if the property is a four-family dwelling and you reside in one-fourth (1/4) of the property, the percentage used as primary residency is 25%. Or, if the owners reside in half of the property (2 of the 4 units) the percentage used as primary residency is 50%.

4. Owner information:

Please complete the entire section for all owners and their spouses. If you are a foreign national, please provide your Individual Taxpayer Identification Number (ITIN).

5. Transfer of Veterans Exemption:

If you received a Veterans Exemption on a property and can show proof that your previous residence was granted the exemption, you may be able to transfer the exemption to a new property. Both residences must be located in New York State. The application must be received within 30 days of the purchase of the new property. To qualify for the following tax year the application must be postmarked on or before March 15th. If the property is granted the exemption it will be prorated.

6. Additional Property Information:

If you own an additional property outside of NYC and are no longer receiving benefits, you must submit a letter from the county/state local assessor's office indicating there are no benefits on your other property. If you or your spouse own additional/multiple properties, please complete the "Additional Property Information" section on pages 3 and 4 of the application.

7. Submission of the Homeowner Tax Benefit application:

Send the original application and **COPIES** of the required documentation to:

NYC Department of Finance
P.O. Box 311
Maplewood, NJ 07040-0311

Application and all required documentation must be postmarked by **March 15, 2018**. Keep a copy of your application for your records. You will receive an acknowledgment letter from the Department of Finance when your application is received.

Required Documentation (2018/19)

FOR VETERANS EXEMPTION

Proof of Veteran Status

- COPY of DD214 or its equivalent
- COPY of Separation papers

NOTE: The DD214 (or its equivalent) and/or separation papers are REQUIRED and must be submitted with the application.

AND COPIES of one of the following, if applicable:

- Marriage certificate, if a spouse is applying for the exemption based on the military service of the veteran and the veteran is not on the deed.
- Death certificate, if you are an unmarried surviving spouse or Gold Star parent.
- Veterans Administration award letter with service connected disability rating, if the veteran is disabled.

To obtain DD214 and separation papers, contact:

National Personnel Records Center

1 Archives Drive
St. Louis, Missouri 63138
www.archives.gov/veterans
(866) 272-6272

FOR CLERGY EXEMPTION

Proof of Clergy Status

- Verification letter from the house of worship employer on official letterhead.

AND COPIES of one of the following, if applicable:

- Death certificate, if you are an unmarried surviving spouse.
- Physician letter documenting illness or impairment, if the clergy member is unable to perform work for his/her denomination due to illness or impairment.
- Proof of age, if the clergy member is retired and over 70 years of age.

NOTE: Additional documentation may be needed in the following cases:

- If the property is a cooperative, please provide a COPY of the stock certificate.
- If the property is held in a trust, please submit a COPY of the trust agreement. (FOR VETERANS ONLY)
- If the property was willed to an owner, please submit a COPY of last will and testament, probate or court order.

Homeowner Tax Benefits

INITIAL APPLICATION FOR TAX YEAR 2018/19

This application and ALL REQUIRED DOCUMENTS must be submitted and postmarked by March 15, 2018.

Please be sure that ALL HOMEOWNERS sign the Certification section of this application on page 4.

**Mail completed application to:
New York City Department of Finance, P.O. Box 311, Maplewood, NJ 07040-0311**

This application is for the following homeowner property tax benefit programs:

Which exemption(s) are you applying for? (Check all that apply)

Veterans **Clergy**

If you need help or have any questions about this application, visit
nyc.gov/contactpropexemptions, or call 311.

**If you do not send in ALL REQUIRED DOCUMENTS by this deadline,
there will be a delay in the processing of your application.**

PLEASE PRINT

1. PROPERTY INFORMATION

BOROUGH	BLOCK	LOT	# OF COOPERATIVE SHARES
STREET ADDRESS			APT.
CITY		STATE	ZIP
TYPE OF PROPERTY	<input type="checkbox"/> Condominium unit <input type="checkbox"/> 1-3 family dwelling <input type="checkbox"/> Cooperative <input type="checkbox"/> 4+ family dwelling		
<small>DWELLINGS WITH 4 OR MORE UNITS, ENTER % OF SPACE USED FOR PRIMARY RESIDENCE: _____ %</small>			
DATE YOU PURCHASED THE PROPERTY (mm/dd/yyyy)	COOPERATIVE/CONDO MANAGEMENT INFORMATION		
	COMPANY NAME	TELEPHONE NUMBER () -	
IS THIS PROPERTY USED EXCLUSIVELY FOR RESIDENTIAL PURPOSES?			<input type="checkbox"/> Yes <input type="checkbox"/> No
IF NO: PROVIDE % USED FOR NON-RESIDENTIAL PURPOSES _____ %			
IS THERE A LIFE ESTATE ON THIS PROPERTY?			<input type="checkbox"/> Yes <input type="checkbox"/> No
IS THERE A TRUST ON THIS PROPERTY? (FOR VETERANS ONLY)			<input type="checkbox"/> Yes <input type="checkbox"/> No
WAS THE PROPERTY WILLED TO YOU?			<input type="checkbox"/> Yes <input type="checkbox"/> No

2. OWNER(S) INFORMATION

For Proof of Veteran Status

- COPY of DD214 or its equivalent
- COPY of Separation papers

NOTE: The DD214 (or its equivalent) and/or separation papers is REQUIRED and must be submitted with the application.

AND COPIES of one of the following, if applicable:

- Marriage certificate, if a spouse is applying for the exemption based on the military service of the veteran and the veteran is not on the deed.
- Death certificate, if you are an unmarried surviving spouse or Gold Star parent.
Veterans Administration award letter with service connected disability rating, if the veteran is disabled
- For a life estate, provide owner info for life estate holder and spouse.
- For a trust, provide owner information for qualifying beneficiary/trustee and submit copy of entire Trust Agreement
- If the property is a cooperative, please provide a copy of the stock certificate
- If the property was willed to an owner, please submit a copy of last will and testament, probate or court order.
- For owner receiving medical care in a health care facility, submit documentation from health care facility.

For proof of clergy status:

- Verification letter from the house of worship employer on official letterhead.

AND COPIES of one of the following, if applicable:


- Death certificate, if you are an un-remarried surviving spouse.
- Physician letter documenting illness or impairment, if the clergy member is unable to perform work for his/her denomination due to illness or impairment.
- Proof of age, if the clergy member is retired and over 70 years of age.
- If the property was willed to an owner, please submit a COPY of last will and testament, probate or court order.

If you are a clergy member engaged in secular employment, indicate the time devoted to:

_____ secular employment _____ religious duties

Owner 1

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () –	CELL PHONE NUMBER () –	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 1? <input type="checkbox"/> Yes <input type="checkbox"/> No	

 If there are more than two owners, please complete the Additional Owners section on corresponding page

Homeowner Tax Benefits INITIAL APPLICATION – 2018/19

2. OWNER(S) INFORMATION (CONTINUED)

Owner 2:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS		IS THIS THE PRIMARY RESIDENCE OF OWNER 2? <input type="checkbox"/> Yes <input type="checkbox"/> No

ARE OWNERS 1 AND 2 MARRIED TO EACH OTHER? Yes No

The Federal Privacy Act of 1974, as amended, requires agencies requesting Social Security Numbers to inform individuals from whom they seek this information as to whether compliance with the request is voluntary or mandatory, why the request is being made and how the information will be used. The disclosure of Social Security Numbers for applicants and income-earning occupants is mandatory and is required by section 11-102.1 of the Administrative Code of the City of New York. Such numbers disclosed on any reports or returns are requested for tax administration purposes and will be used to facilitate the processing of reports and to establish and maintain a uniform system for identifying taxpayers who are or may be subject to taxes administered and collected by the Department of Finance. Such numbers may also be disclosed as part of information contained in the taxpayer's return to another department, person, agency or entity as may be required by law, or if the applicant or income-earning occupants give written authorization to the Department of Finance.

3. ADDITIONAL PROPERTIES OWNED (IF ANY)

Complete the following for each additional property.

If the property is in NYC, please provide the Borough/Block/Lot Number.

Additional property 1:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY			STATE	ZIP
EXEMPTIONS RECEIVED <input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other:				
Was the property recently sold? If yes, provide sale date (mm/dd/yyyy) _____ <input type="checkbox"/> Yes <input type="checkbox"/> No				
CLERGY ONLY: If this property receives a Clergy Exemption, indicate the amount of clergy exemption received _____ \$				

3. ADDITIONAL PROPERTIES OWNED (IF ANY) (CONTINUED)

Additional property 2:

BOROUGH	BLOCK	LOT	OR	PARCEL ID
OWNER(S) NAME				
STREET ADDRESS				APT
CITY			STATE	ZIP
EXEMPTIONS RECEIVED				
<input type="checkbox"/> Basic STAR/Enhanced STAR <input type="checkbox"/> Senior <input type="checkbox"/> Disabled <input type="checkbox"/> Veterans <input type="checkbox"/> Other:				
Was the property recently sold? If yes, provide sale date (mm/dd/yyyy) _____ <input type="checkbox"/> Yes <input type="checkbox"/> No				
CLERGY ONLY: If this property receives a Clergy Exemption, indicate the amount of clergy exemption received _____ \$				

4. CERTIFICATION

Please read carefully and sign the certification below. Your application is not complete if you do not sign.

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 the Department of Finance determine that I made false statements, I may lose my future exemptions and be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.

All owners must sign and date this application, regardless of where they reside.

PRINT NAME OF OWNER 1	SIGNATURE OF OWNER 1	DATE OF APPLICATION
PRINT NAME OF OWNER 2	SIGNATURE OF OWNER 2	DATE OF APPLICATION
PRINT NAME OF OWNER 3	SIGNATURE OF OWNER 3	DATE OF APPLICATION
PRINT NAME OF OWNER 4	SIGNATURE OF OWNER 4	DATE OF APPLICATION

If due to a disability you need an accommodation in order to apply for and receive a service, or to participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at nyc.gov/contactdofeeo or by calling 311.

6. ADDITIONAL OWNER(S) (CONTINUED FROM SECTION 2)

Owner 3:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 3? <input type="checkbox"/> Yes <input type="checkbox"/> No	
RELATIONSHIP TO OWNERS 1 AND 2		

Owner 4:

NAME (FIRST, LAST)		
DATE OF BIRTH (mm/dd/yyyy)	SOCIAL SECURITY / ITIN NUMBER	
STREET ADDRESS		APT.
CITY	STATE	ZIP
TELEPHONE NUMBER () -	CELL PHONE NUMBER () -	
EMAIL ADDRESS	IS THIS THE PRIMARY RESIDENCE OF OWNER 4? <input type="checkbox"/> Yes <input type="checkbox"/> No	
RELATIONSHIP TO OWNERS 1 AND 2		

Did you...

- Check over the application to make sure all questions have been answered?
- Include copies of all required documentation?
- Sign and date the application?
- Keep a copy of the completed application for your records?

If you have any questions, please contact us at us at nyc.gov/contactpropexemptions, or call 311. Application and all required documentation must be postmarked by March 15, 2018.

BY MAIL:

New York City Department of Finance
 P.O. Box 311
 Maplewood, NJ 07040-0311

When your application is received, the Department of Finance will send you an acknowledgment as a receipt.