

## **General Information**

The Assessment Office administers all partial tax exemptions, as allowed under the NYS Real Property Tax Law, to property owners who meet certain eligibility requirements.

Listed below is a summary of exemptions. Please contact the Assessment Office for additional information at (585) 637-8683, Monday through Friday, the office hours are from: 8:30 AM to 4:30 PM.

**All applications are due by March 1<sup>st</sup> of each year, as required by NYS Real Property Tax Law.** Applications may be submitted in person or by mail to the Assessment Office located at 18 State Street, Brockport, NY 14420.

## **School Tax Relief (STAR) Program RP-425-B, RP-425-E, RP-425-RNW, RP-425-IVP**

For complete and up-to-date information concerning the School Tax Relief (Star) programs, please go to the NYS website at: <https://www.tax.ny.gov/pit/property/star/default.htm>

### **STAR Exemption (Appears directly on school tax bill)**

Available for property purchased and received a STAR exemption prior to March 1, 2015.

STAR Credit Check (receive check from State)

- Homeowners purchasing property after March 1, 2015 or have not received a STAR Exemption prior to March 1, 2015, **must** register with the New York State Department of Taxation and Finance for the *STAR Credit Program*.
- Homeowners currently receiving a STAR Exemption may switch to the *STAR Credit Program* if they wish.
- Register for the *STAR Credit Program* here: "Register for STAR" <https://www.tax.ny.gov/pit/property/star/default.htm> or by calling (518) 457-2036, Monday through Friday from 8:30 a.m. to 4:30 p.m.

Both the Basic STAR and Enhanced STAR are available through the STAR Exemption and STAR Credit Check programs.

## **Limited Income Senior Citizens Exemption RP-467, RP-467-Rnw**

Owners must be 65 years of age or over by December 31<sup>st</sup> of the year of the application deadline (except in the case of a spouse or siblings where only one needs to be 65 years of age). This exemption is based on Federal Adjusted Gross Income not to exceed \$52,000 for Town/Village Taxing Purpose. The breakdown is as follows: (Line 11 (Minus Line 6b taxable Social Security add back in Line 6a Full Social Security)) For County purpose the Income cannot exceed \$58,400. And for Brockport School the income cannot exceed \$37,400 and IRA Distributions on line 4b are deducted from the Adjusted Gross Income (FOR COUNTY and SCHOOL ONLY) (For any loss the amount cannot exceed \$3000 per loss investment. Proof of age and income must be included with your application. The percentage of discount is determined by a sliding scale based on your total income. PLEASE NOTE "The deduction for unreimbursed medical and prescriptions drug expenses" have not been authorized or adopted for this taxing jurisdiction.

Click link below for application and instructions

[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp467\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp467_fill_in.pdf)  
[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp467rnw\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp467rnw_fill_in.pdf)  
[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp467i.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp467i.pdf)

**You will continue to apply for the Senior Citizen exemption in the Sweden Assessment Office.**

### **Alternative Veteran Exemption RP-458a**

The property must be the primary residence of an honorably discharged veteran who served during a designated period of war. Benefits will be given to those who were in active duty, a combat zone and who have a service-connected disability. A copy of the DD-214 (separation/ discharge papers) and the disability rating certification (if applicable) is required. This exemption applies only to town, county and village taxes. The exemption does not have to be renewed, but a new application must be submitted if you move to another property or your disability rating changes.

Click link below for application and instructions

[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp458a\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp458a_fill_in.pdf)  
[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp458ai.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp458ai.pdf)

### **Cold War Veteran Exemption RP-458b**

Click below for application and instructions

[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp458b\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp458b_fill_in.pdf)  
[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp458bi.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp458bi.pdf)

### **Persons with Disabilities with Limited Income RP-459c**

The property must be the primary residence of the owner who has an award letter from the Social Security Administration. This exemption is based on a total gross annual income of \$37,400. This exemption is applied to town, county, school and village taxes. This exemption must be renewed annually. PLEASE NOTE question 11 “The deduction for unreimbursed medical and prescriptions drug expenses” have not been adopted for this taxing jurisdiction.

Click link below for application and instructions

[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp459c\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp459c_fill_in.pdf)  
[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp459cins.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp459cins.pdf)

### **Agricultural Exemption RP-305**

Must have 10 acres or more of land and gross \$20,000 in a two year time frame. If less than 10 but more than 7+ acres must gross \$50,000 in a two year time frame. If the property is leased, must supply a 5 year lease agreement. In order for the exemption to be granted a Soil group worksheet is needed. Which is available at the Monroe County Soil and Water Conservation District website, Click link below then click on “Soil Group Worksheets.”

Monroe County Soil and Water: <https://monroecountyswcd.org/>

Agricultural Assessment Overview – this is the Exemption forms and criteria for RP-305

[https://www.tax.ny.gov/research/property/assess/valuation/ag\\_overview.htm](https://www.tax.ny.gov/research/property/assess/valuation/ag_overview.htm)

### **Business Investment Exemption RP-485b**

The Business investment Exemption is available to property owners of recently improved commercial, business or industrial property. The exemption partially exempts the qualifying improvement only no exemption on the land value. This exemption is on a sliding scale over a 10 year time frame. This exemption must be applied for within one year of completion of improvement.

Click link below for application

[https://www.tax.ny.gov/pdf/current\\_forms/orpts/rp485b\\_fill\\_in.pdf](https://www.tax.ny.gov/pdf/current_forms/orpts/rp485b_fill_in.pdf)