

NYS BOARD OF REAL PROPERTY SERVICES

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF MEMBERS OF THE CLERGY (See information and filing requirements on back of form)

Name and telephone no. of owner(s)	2. Mailing address of owner(s)
Day No. () Evening No. () E-mail address (optional)	
ocation of property	
Street address	Village (if any)
City/Town	School District
Parcel identification n Tax map number or section/block/lot	o. (see tax bill or assessment roll)
Attach document providing ownersh	ip, such as deed, if not previously submitted
Is applicant an actual resident and inhabitant of th	e State of New York? 🗌 Yes 🗌 No
Is applicant engaged in ministerial work assigned applicant is a member, such work constituting app	to him/her by the church or denomination of which plicant's principal occupation? Yes No
If yes, indicate name of church or denomination:	
 such as physician's statement) Applicant is over seventy years of age. (a if not previously submitted) 	gious duties due to impaired health. (attach documentation Attach documentation such as birth or baptismal certificate er of the clergy who met the requirements of this statute at not remarried.
Name of deceased spouse	
Name of deceased spouse's church or denor	mination
b. re	Yes No ecular employment: per eligious duties: per
Is applicant the owner of other real property in the to this statute?	e State of New York which is exempt from taxation pursuant
a. If yes indicate location of property:	
	ounty) (School District)
	_hereby certify that the information on this application, and
accompanying papers constitute a true statement	of fact.

GENERAL INFORMATION AND REQUIREMENTS

1. AUTHORIZATION FOR EXEMPTION

Section 460 of the Real Property Tax Law authorizes an exemption from real property taxation (but not special ad valorem levies or special assessments) to the extent of fifteen hundred dollars (\$1,500) for real property owned by a member of the clergy or the unmarried surviving spouse of such member of the clergy meeting the statutory qualifications. The exemption is applied against the assessed value of the property.

2. APPLICATION FOR EXEMPTION

An application must be filed annually. Proof of ownership need only be included with the first filing of this application. Where proof of age is required, such proof need only be submitted once. Where applicable, proof of poor health must be submitted annually.

3. PLACE OF FILING APPLICATION

Application for exemption from county, city, town and school district taxes must be filed with the city or town assessor who prepares the assessment roll used in levying county, city, or town and school taxes. If the property is also located within a village which assesses, a separate application for exemption from village taxes must be submitted to the village assessor. In Nassau County, application for exemption from county, town and school district taxes must be filed with the Nassau County Board of Assessors. In Tompkins County, application for exemption from county, city, town, village and school district taxes must be filed with the Tompkins County Division of Assessment. Do not file this form with the State Board of Real Property Services.

4. TIME OF FILING APPLICATION

The application must be filed in the assessor's office on or before the appropriate taxable status date. In towns preparing their assessment roll in accordance with the schedule provided in the Real Property Tax Law, the taxable status is March 1. In towns in Nassau County, the taxable status date is January 2. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, the taxable status date is determined by the city charter and the city assessor's office should be consulted for the specific date. In New York City, taxable status date is January 5, but applications for this exemption may be filed on or before March 15. Taxable status date for most villages which assess is January 1, but the village clerk should be consulted for variations.

THE STATUTE: REAL PROPERTY TAX LAW, SECTION 460

460(1). Clergy. Real property owned by a minister of the gospel, priest or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned by the church or denomination of which he or she is a minister, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his or her unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of fifteen hundred dollars.

SPACE BELOW FOR USE OF ASSESSOR

Date application filed	Applicable taxable status date
Application: Approved Disapproved	
a. Assessed valuation of parcel before applying clergy exemption \$	
b. Clergy exemption granted	
Taxable valuation of parcel after applying clergy exemp	tion (a. minus b.) \$