

**REQUIREMENTS:**

**Proof of Income**

Federal Income Tax Return filed by you and any other owners for the preceding year.

*Statements of payments made by the SSA, W2s, Bank Statements or other documents to prove your "Statement of Income" may be required. In addition, an IRS printout of all Income Statements may be required.*

**Proof of Age**

Please provide of the following:

*(Birth Certificate, Passport, Naturalization Papers, Military ID or NYS Driver's License)*

**Proof of Primary Residence**

Please provide one of the following:

*(NYS Driver's License, Federal Income Tax Return, SSA-1099, or Car Registration) Proof of residence documentation must show the current address.*

**Copy of Deed or Certificate of Shares**

**Proof of Unreimbursed Medical Expenses**

*If your income is under \$50,000, you qualify for the maximum Senior Citizens' exemption and are not required to supply unreimbursed medical expenses.*

**Copy of Death Certificate**

*If one of the owners on the Deed or Certificate of Shares is deceased*

All information and application filing requirements as mandated by NYS RPTL is subject to change at any time without notice.

**IMPORTANT INFORMATION**

If you plan on or have changed the name on your **Deed** or **Certificate of Shares** or changed your place of residence, please contact the Assessment Department to find out if your exemptions still apply and ensure our records are up-to-date.

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**Where to pick up an application:**  
To obtain a property tax exemption application, please visit the Assessment Department from June 1st– Oct 1st.



**VILLAGE OF FREEPORT  
ASSESSMENT DEPARTMENT**  
46 N Ocean Ave  
Freeport, New York 11520  
(516) 377-2256 Fax (516) 377-2769  
[www.freeportny.gov](http://www.freeportny.gov)

**Village of Freeport**  
**Property Tax Exemption for**  
**Senior**  
**Citizens**  
**with**  
**Limited**  
**Incomes**



Deadline Oct 1st

## SENIOR EXEMPTION OVERVIEW

Homeowners 65 and over whose 2022 income, including gross social security earnings, is \$58,399 or less. Depending on your income, the exemption provides reductions between 5% and 50% on your village taxes.

The exemption decreases your assessment by up to 50% - as illustrated in the income Chart illustrated below—depending on an owner(s) level of income (for the 2022 tax year) that cannot exceed \$58,399.

### HOW IT WORKS

<u>INCOME LEVEL</u>	<u>EXEMPTION %</u>
\$50,000 - or Less	50%
\$50,001 - \$50,999	45%
\$51,000 - \$51,999	40%
\$52,000 - \$52,999	35%
\$53,000 - \$53,899	30%
\$53,900 - \$54,799	25%
\$54,800 - \$55,699	20%
\$55,700 - \$56,599	15%
\$56,600 - \$57,499	10%
\$57,500 - \$58,399	5%

## WHO IS ELIGIBLE?

### Age

An applicant must be 65 by Oct 1st or older. If you co-own the property with a spouse or sibling, only one of you needs to be 65 or older.

### Ownership

The applicant must have owned the property for at least 12 consecutive months prior to applying.

### Residency

All owners must occupy and use the property as their primary residence. If not all owners reside on the property due to divorce, legal separation, or abandonment, you must provide the following:

*(divorce decree, legal separation papers, or a recorded affidavit confirming abandonment)*

### Income

The household income of all owners must not exceed the maximum limit set by the local government.

## HOW IS AN OWNER IN A NURSING HOME TREATED?

You must submit a letter from the facility confirming date of admission and date of expected discharge with the application.

## HOW ARE IRAs TREATED?

Contributions to an IRA are not deductible. Earnings on IRAs are included as income, and distributions from IRAs are excluded from income.

## DOES INCOME INCLUDE THE PROCEEDS OF A REVERSE MORTGAGE?

**No.** However, when such proceeds are invested, any interest or dividends will be considered as income.

## CAN YOU RECEIVE BOTH THE PERSONS WITH LIMITED INCOMES & DISABILITIES AND THE SENIOR CITIZENS' EXEMPTIONS?

**No.** Your property cannot benefit from both exemptions.

**APPLICATION IS DUE ON OR BEFORE OCTOBER 1, 2023**