



Village of Mineola

155 Washington Avenue
Mineola, New York 11501
Tel: (516) 746-0750 Fax: (516) 746-5602

Mayor
Paul A. Pereira

Trustees
Paul S. Cusato
Janine Sartori
Jeffrey M. Clark
Donna M. Solosky

Village Attorney
John P. Gibbons, Jr.

Village Clerk
Bryan L. Rivera

Village Treasurer
Giacomo A. Ciccone

October 1, 2023

Dear Senior Citizen:

Enclosed is the application you requested for a **Senior Citizen Tax Exemption**. Be sure to answer all questions on the application and supply copies of the required documentation.

Please note, no copies will be made at the Village Office.

You must attach copies of your

- **2022 Federal Income Tax Package (all pages)**
- **Verification of all 2022 income including pension statements**
- **SSA 1099 (Social Security Statement)**
- **All 1099 statements of interests and dividends**
- **W-2 and fair market value statements of earnings from IRA or other tax deferred compensation plans.**

All income statements submitted must be full -page copies with no deletions or omissions.

IRA interest must be included whether or not you are required to take a distribution. Please include a copy of your deed, proof of age for all owners (**excluding driver's license**) and a copy of your Village Tax Bill.

The Incorporated Village of Mineola will grant exemptions according to the following income schedule (see attached):

Annual Income	Percentage Assessed Valuation Exempt From Taxation
Less than \$29,000	50 per centum
More than \$29,000 but less than \$30,000	45 per centum
More than \$30,000 but less than \$31,000	40 per centum
More than \$31,000 but less than \$32,000	35 per centum
More than \$32,000 but less than \$32,900	30 per centum
More than \$32,900 but less than \$33,800	25 per centum
More than \$33,800 but less than \$34,700	20 per centum
More than \$34,700 but less than \$35,600	15 per centum
More than \$35,600 but less than \$36,500	10 per centum
More than \$36,500 but less than \$37,400	5 per centum

In addition, those Seniors whose income is between \$ 29,000 and \$37,400, may be eligible for an increase in their exemption if they submit proper evidence of their unreimbursed medical and unreimbursed prescription drug costs for the year 2022.

To qualify for this increase in your exemption please fill out the enclosed supplemental exemption form, attach copies of your **MEDICARE CARD**, your **SECONDARY INSURERS I.D. CARD** and copies of all unreimbursed medical and unreimbursed drug expenses. You must submit a copy of proof of what Medicare paid on each claim, what your secondary insurer paid on each claim, and your exact amount of out of pocket expenses on each claim. **Copies of checks made out to individual doctors or pharmacies are not acceptable as proof of payment.**

Insurance premiums, dental and optical costs will not be considered and should not be submitted as an out of pocket expense.

Please be certain that **the application is completely filled out and all necessary copies of required documents are attached** before you submit the application to the Village Office.

Please be certain that **the application is completely filled out and all necessary copies of required documents are attached** before you submit the application to the Village Office. Please submit your applications as early as possible so if there are any questions or issues the assessors will have time to address them.

If you have any questions concerning the application please call 516-746-0750 ext. 222 or an **assessor will be available** in the Village Hall Office on the following mornings; Saturday November 4, Saturday November 18, Thursday November 30 and Saturday December 9; hours are from 9:00AM to noon.

If a completed application is not filed on or before **January 2, 2024**, you will not be eligible for an exemption on the 2024-25 Village Tax Roll.

Sincerely,

Board of Assessors
Incorporated Village of Mineola

BOA/jn
Enclosures



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

INSTRUCTIONS FOR THE APPLICATION FOR THE PARTIAL
REAL PROPERTY TAX EXEMPTION FOR SENIOR CITIZENS EXEMPTION

(AND FOR ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTION)
USE THIS AS A GUIDELINE FOR COMPLETING YOUR APPLICATION.
REFER TO V.O. MINEOLA FORM FOR REQUIRED INFORMATION

The Law

Section 467 of the Real Property Tax Law gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying senior citizens. To qualify, seniors generally must be 65 years of age or older and meet certain income limitations and other requirements.

For the basic 50 percent exemption, the law allows each county, city, town, village or school district to set the maximum income limit at any figure between \$5,000 and \$29,000. Localities have the further option of giving exemptions less than 50 percent to seniors whose incomes are more than \$29,000. Under the "sliding-scale" options, a qualifying senior can have a yearly income as high as \$34,699.99 and get a 20 percent exemption, or, in the municipality choices, an income of \$36,499.99 and get a 10 percent exemption or an income of \$37,299.99 and get a 5 percent exemption in places where they are granting the maximum limits. Please check with your local assessor or the clerks of the local governments and school districts involved to determine which local options, if any, are in effect.

**SEE VILLAGE LETTER
FOR INCOME LIMITS**

If you qualify for the senior citizens exemption, you will automatically qualify for the enhanced School Tax Relief (STAR) Exemption (Real Property Tax Law, sec. 425(4)) as well. No separate STAR application will be required. In that case, after the senior citizens exemption has been applied, a substantial portion of some cases may still be remaining. Please see the value of your property will be exempted for school tax purposes under STAR.

**PLEASE CONTACT THE NASSAU COUNTY ASSESSORS
OFFICE REGARDING THE ENHANCED STAR
EXEMPTION**
516-571-2490
If you apply for both the senior citizens exemption and the enhanced STAR exemption on application form RP-467, and the assessor finds that you do not qualify for the senior citizens exemption, you may still receive the enhanced STAR exemption if your application demonstrates that you meet the eligibility requirements for the enhanced STAR exemption. If not, you may be required to submit additional documentation including the STAR application (RP-425).

Note that property may not receive an exemption both under this law and the persons with disabilities and limited incomes exemption (Real Property Tax Law, sec. 459-c) for the same municipal tax purpose. However, where one or more owners qualify for exemption under this section, and the other owner qualifies for exemption under section 459-c, the owners may choose the more beneficial exemption.

Where to File the Application

The application form (RP-467), should be filed with the city, town or village assessor for partial exemption from city, town and village property taxes. For partial exemption from county or school district taxes, or from village taxes in villages that do not assess property, the application should be filed with the city or town assessor who prepares the assessment roll used for county, school, or village taxes. However, in Nassau County, applications for exemption from county, town or school taxes should be filed with the Nassau County Department of Assessment. In Tompkins County, applications for exemption from county, city, town, village or school district taxes should be filed with the Tompkins County Division of Assessment.

Notification

If you submit a self-addressed, prepaid envelope with your application for exemption, the assessor must, within three days of the completion and filing of the tentative assessment roll, notify you of the

approval or denial of your application. If a second self-addressed, prepaid envelope is submitted, the assessor must also notify you of the receipt of your application.

Deadline for filing

The application generally must be filed in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1. In Nassau County, taxable status date is January 2, but that county is authorized to establish a later filing date. Contact the county to obtain that date. Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor. In cities, such date is determined from charter provisions. 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 that assess is January 1, but the village clerk should be consulted for variations. Municipalities may choose to permit applications to be filed as late as the date the board of assessment review meets to hear assessment complaints, where certain hardship situations exist.

When a person, who otherwise qualifies for the exemption, purchases property after taxable status date but prior to tax levy, he or she may file the RP-467 within 30 days of the transfer.

The assessor then has 30 days to make a decision as to whether the applicant would have qualified for the exemption had he or she had title as of taxable status date. If the assessor decides that the applicant would have so qualified, and the assessor makes the determination prior to the filing of the tentative assessment roll, the assessor will change the roll accordingly. Within 10 days of filing that roll, the assessor is obligated to notify the applicant of the approval or denial of the application for exemption and of that person's right to appeal to the board of assessment review.

If the assessor's determination is made after the filing of the tentative assessment roll, the assessor must petition the board of assessment review to correct the tentative or final roll in the manner provided in title 3 of Article 5 of the RPTL, the so-called correction of errors procedures. Within 10 days of petitioning the board of assessment review, the assessor is required to notify the applicant of the approval or denial of the exemption and of the applicant's right to administrative and judicial review of that determination. If a determination to exempt property is not entered on the tax roll for the year immediately following the fiscal year during which the transfer occurred, the assessor must notify the municipal corporations which would proceed as is discussed below.

Otherwise qualifying senior citizens, who purchase property after the levy of taxes, may apply to the assessor within 30 days of their acquisition of title. The assessor is required to notify the applicant and the board of assessment review, by first class mail, of his or her decision and of the applicant's right to review of that decision. If a complaint is filed, the board of assessment review is required to meet to hear it and determine the exemption amount.

After the exemption amount is determined, the assessor must compute pro rata tax credits by multiplying the exemption amount by the appropriate tax rates by the fraction of each fiscal year remaining after the date of acquisition. The assessor must then notify the applicant and the appropriate municipal corporations.

Tax collectors and receivers are required to apply these credits to the taxes owed on the seniors' property in those next fiscal years. Where such tax credits are not properly extended against the tax roll for the fiscal year immediately following the year of transfer, the assessor is to notify the municipal corporation and the credit would then be applied on the next succeeding roll.

Renewal Application

An annual renewal application (RP-467-Rnw) must be timely filed in the assessor's office to continue the exemption. Although some assessing units may allow renewal applications to be filed after taxable status date, you should file the renewal application on or before such date. Some municipalities permit the filing of affidavits (RP-467-aff/ctv for a city, town or village, RP-467-aff/s for a school district) in lieu of renewal applications after the exemption has been granted on five consecutive assessment rolls.

The following numbers correspond to the numbers on the initial application form.

1,2. If the title to the property is in more than one name, each of the names must be set forth. The deed, mortgage or other proof of title should be examined to ascertain the name of the owner or owners. If the property is owned by more than one person, all owners must qualify for the exemption.

Note that if a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the beneficiary of the trust qualifies. Answer all questions on the basis of the beneficiary's qualifications for the exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship.

Municipalities which offer the senior citizens exemption may also offer it to otherwise qualifying senior citizens who are tenant-stockholders of a cooperative apartment corporation. The percentage of exemption to which the senior citizen is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-stockholder's percentage of ownership of the stock of the corporation.

3. Location of the property should conform to its description on the latest assessment roll. Contact your assessor for assistance in furnishing this description.

4. Each of the owners of the property must be 65 years of age or over, except that, where the owners are husband and wife, or are siblings, only one spouse or sibling need be 65 years or over. Age is determined as of the appropriate taxable status date. (Some municipalities may allow the exemption where an otherwise eligible owner becomes 65 years of age after taxable status date but on or before December 31. Check with your assessor to determine if this option is in effect.)

Where an exemption had been in effect on property owned by a married couple, to retain eligibility, a surviving widow or widower must have been 62 years of age or over when the spouse died. Similarly, where the exemption was granted to a married couple and the older spouse leaves the property due to divorce, legal separation or abandonment, the exemption is retained if the remaining owner is at least 62 years of age.

Satisfactory proof of age must be furnished. Proof of age may consist of a birth certificate or baptismal certificate. In the absence of such documents, a hospital birth record, Social Security Administration affidavit of age, voter's registration record, insurance record, census record, marriage record, passport, military record, immigration document, etc., would be considered. Once proof of age has been submitted, it will not have to be submitted in future years unless specifically requested.

5. In order to qualify for the senior citizens exemption, the applicant must show either that (1) his or her previous residence was granted the exemption, or (2) that title has been vested in the owner or all of the owners for at least 12 consecutive months prior to the date of filing the application. In computing the 12-month period, the following information is important.

The period of ownership is not interrupted by:

- ❖ A transfer of title to one spouse from the other.
- ❖ A transfer of title to a surviving spouse from a deceased spouse either by will or operation of law.

The period of ownership of a prior residence may be considered where:

- ❖ There was a taking of the property by condemnation or other involuntary proceeding (except a tax sale) and another property has been acquired to replace the taken property.
- ❖ The prior residence has been sold and a replacement purchase made within one year if both residences are within the State.

6. The applicant must provide proof of ownership of the particular property upon which the exemption is sought. Such proof might consist of a copy of the deed by which title was acquired by the applicant or a copy of a mortgage agreement or other document indicating that title is vested in the applicant. Once this proof has been submitted, it will not have to be submitted in future years unless specifically requested by the assessor.

7,8. The property must be the "legal residence" of, and must be occupied by, all owners of the property unless: (1) a non-resident owner, who is the spouse or former spouse of the resident owner, is absent from the residence due to divorce, legal separation, or abandonment, or (2) an owner is absent from the property while receiving health related services as an inpatient of a residential health care facility and the property is not occupied by anyone other than the spouse or co-owner of such owner. A residential health care facility is a nursing home or other facility that provides or offers lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services.

The property for which the exemption is sought also must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the senior citizens exemption will apply only to the portion used exclusively for residential purposes.

9. The exemption cannot be granted if the income of the owner, or the combined income of all 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. The income of a non-resident former spouse, who retains an ownership interest, is not included. You should contact the assessor to determine the locally applicable income limits.

Income is to be reported on the basis of the latest preceding "income tax year" prior to the date of application. This usually is the preceding calendar year.

Income includes:

- ❖ all Social Security payments
- ❖ salary and wages (including bonuses)
- ❖ interest (including nontaxable interest on state or local bonds), total dividends
- ❖ net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
- ❖ income from estates or trusts
- ❖ gains from sales and exchanges
- ❖ the total amount received from governmental or private retirement or pension plans
- ❖ annuity payments (excluding amounts representing a return of capital)
- ❖ alimony or support money
- ❖ unemployment insurance payments, disability payments, workers' compensation, etc.

Income does not include:

- ❖ Supplemental Security Income
- ❖ reparation payments made to individuals because of their status as victims of Nazi persecution
- ❖ moneys received pursuant to the Federal Foster Grandparent Program
- ❖ welfare payments
- ❖ proceeds of a reverse mortgage (but any interest or dividends realized from the investment of such proceeds are income)
- ❖ gifts, inheritances or a return of capital.

NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICESAPPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF
SENIOR CITIZENS (AND FOR ENHANCED SCHOOL TAX RELIEF (STAR) EXEMPTION)

NOTE: General information and instructions for completing this form are contained in RP-467-Ins

Persons who qualify for the senior citizens exemption are also deemed eligible for the enhanced school tax relief (STAR) exemption. No separate application for the STAR exemption (RP-425) need be filed unless the assessor cannot determine eligibility for enhanced STAR based on this application. Application must be filed with your local assessor by taxable status date. Do not file this form with the Office of Real Property Tax Services.

- CONTACT THE NASSAU COUNTY ASSESSORS
OFFICE FOR THE STAR EXEMPTION**
1. Name and telephone no. of owner(s) _____

 2. Mailing address of owner(s) _____

 - Day No. () _____
Evening No. () _____
E-mail address (optional) _____
 3. Location of property (see instructions)
Street address _____ Village (if any) _____
City/Town _____ School District _____
Property identification (see tax bill or assessment roll) _____
Tax map number or section/block/lot _____
 4. Indicate documents submitted with application as proof of age of owners (See instruction #4):
☐ Birth certificate ☐ Baptismal certificate ☐ Other (specify) _____
 5. Date applicant(s) acquired ownership of property (see instruction #5): _____
 6. Indicate document submitted with application as proof of ownership (See instruction #6):
☐ Deed ☐ Mortgage ☐ Other (specify) _____
 7. Do all the owners of the property presently occupy the premises as their legal residence?
☐ Yes ☐ No
If the answer to 7 is NO, is an owner receiving medical care as an in-patient in a residential health care facility? ☐ Yes ☐ No
If answer is YES, specify name and location of the facility. _____

If answer to 7 is NO, is the non-resident owner the spouse or former spouse of the resident owner and is he or she absent from the residence due to divorce, legal separation or abandonment? ☐ Yes ☐ No
If answer is NO, explain. _____

 8. Is any portion of the property used for other than residential purposes (commercial, professional office, etc.)? ☐ Yes ☐ No
If answer is Yes, explain such use and describe the portion that is so used. _____

9. Income of each owner and spouse of each owner for the calendar year immediately preceding date of application **MUST** be set forth. (Attach additional sheets if necessary; see instruction #9 for income to be included.)

Name of owner(s)	Source of income	Amount of income
COMPLETE ENCLOSED INCOME STATEMENT		

Name of spouse (s) if not owner of property	Source of income of spouse(s)	Amount of income of spouse(s)
COMPLETE ENCLOSED INCOME STATEMENT		

Subtotal income of owner(s) and spouse (s) \$ _____

10. Of the income specified in #9 how much, if any, was used to pay for an owner's care in a residential health care facility? (See instruction #10) (Attach proof of amount paid; enter zero if not applicable.) \$ _____

COMPLETE ENCLOSED INCOME STATEMENT

Subtotal income of owner(s) and spouse(s) [#9 minus #10] \$ _____

"Local Option Only"

11. If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located (see instructions #11), complete the following:
- (a) Medical and prescription drug costs; \$ _____
- (b) Subtract amount of (a) paid or reimbursed by insurance; \$ _____
- (c) Subtract amount of (a) paid or reimbursed by insurance and reimbursement, if any; enter zero if option not available; \$ _____

COMPLETE ENCLOSED INCOME STATEMENT

Subtotal income of owner (s) and spouse (s) [#10 minus #11 (c)] \$ _____

"Local Option Only"

12. If a deduction for veteran's disability compensation is authorized by any of the municipalities in which the property is located (see instruction #12), complete the following:

Veteran's disability compensation received (attach proof, enter zero if not applicable) \$ _____

COMPLETE ENCLOSED INCOME STATEMENT

Total income of owner(s) and spouse(s) [11(c) minus 12] \$ _____

13. Did owner or spouse file a federal or New York State Income Tax return for the preceding year?

☐ Yes ☐ No

If answer is YES, attach copy of such return or returns.

(See instruction #13.)

14. Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades K through 12? ☐ Yes ☐ No

If Yes, show name and location of school(s): _____

If Yes, was the child (or were the children) brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district? ☐ Yes ☐ No

I certify that all statements made on this application are true and correct to the best of my belief and I understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years and a fine of not more than \$100.

Signature (If more than one owner, all must sign)	Marital Status	Phone No.	Date
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

SPACE BELOW FOR USE OF ASSESSOR

Date application filed _____

Exemption applies to taxes levied by or for:

- ☐ Proof of age submitted
☐ Proof of ownership submitted
☐ Application approved
☐ Application disapproved

- ☐ Town _____ %
☐ County _____ %
☐ School _____ %
☐ Village _____ %

Assessor's signature _____

Date _____

**INCORPORATED VILLAGE OF MINEOLA
STATEMENT OF INCOME**

SECTION..... BLOCK..... LOTS(S).....

NAME OF
OWNER(S).....

ADDRESS.....

PHONE NUMBER.....

Income of each owner and resident spouse of each owner for the calendar year **2022** must be set forth on this statement. (Attach separate sheets if necessary.)

Joint income of husband and wife must be declared. Applicant(s) must check **YES** or **NO** for all sources of income as listed below for the calendar year **2022** and enter income amounts (this includes taxable as well as non taxable income) **INCLUDING YEAR TO DATE INTEREST (NOT DISTRIBUTION) FROM ALL TAX DEFERRED INCOME.** All questions must be completed and answered **YES** or **NO**. Failure to disclose all income from all sources will result in rejection of this application.

<u>SOURCE OF INCOME</u>	<u>YES</u>	<u>NO</u>	<u>INCOME TOTAL</u>
Social Security (Gross Amount)	\$.....
Salary or Wages , including part time or self-employment- copy of W-2 form must accompany application in addition to Federal Tax Return	\$.....
Taxable Interest - indicate all sources	\$.....
Non-Taxable Interest on state and local municipal bonds, etc. - indicate all sources	\$.....
Dividends	\$.....
Deferred Income Interest (IRA, 401K, Keough Annuity, Sep, etc.) You must attach each preceding end of year statement indicating fair market value and YTD interest. All interest accrued for the year is considered income for this purpose.	\$.....
Money received from government, private, VA and foreign pension plans (indicate sources)	\$.....
Net income from business or profession	\$.....
Capital Gains	\$.....

SOURCE OF INCOME	YES	NO	INCOME TOTAL
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Capital Gains from sale or exchanges (indicate sources)	\$.....
Monthly rental income	\$.....
Unemployment Benefits	\$.....
Disability Income (from all sources including non-taxable veterans disability)	\$.....
Worker's Compensation	\$.....
Alimony or Child Support Payments	\$.....
Income from Estates or Trusts	\$.....
Other Income	\$.....

TOTAL OF ALL INCOME RECEIVED FOR 2022	\$.....
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Names and relationship of all persons or tenant living on premises in addition to the applicant(s)		
NAME	RELATIONSHIP	AGE

I (we) certify that all statements made on this application are true to the best of my (our) belief and knowledge. I (we) understand that false information will constitute grounds for disqualification from further exemptions for a period of five (5) years and a fine in accordance with New York State Real Property Tax Law #467.

SIGNATURE(S) OF OWNER(S) - ALL OWNERS MUST SIGN

DATE _____

DATE _____

All owners must sign. If signed by other than the owner, a copy of power of attorney must be furnished.

COMPLETED APPLICATIONS MUST BE FILED ON OR BEFORE JANUARY 2, 2024 AT THE VILLAGE ASSESSOR'S OFFICE, 155 WASHINGTON AVENUE, MINEOLA, NEW YORK, 11501.

If you require assistance completing the application, an assessor will be available by appointment on the following mornings; Saturday November 4; Saturday November 18; Thursday November 30 and Saturday December 9; hours from 9:00 a.m. to noon.

The definition of income for the purpose of Real Estate Property Tax Law #467 is not the same as the definition of that term in the Internal Revenue Code. All monies accrued in the preceding year must be reported.

**APPLICATION FOR A SUPPLEMENTAL SENIOR CITIZEN EXEMPTION DUE TO
UNREIMBURSED MEDICAL AND UNREIMBURSED PRESCRIPTION DRUG
EXPENSES ON THE 2024-25 TAX ROLL**

In 2022 the amount of my (our) expenses for unreimbursed medical expenses

were: _____

In 2022 the amount of my (our) expenses for unreimbursed prescription drugs

were: _____. A PRINTOUT FROM THE PHARMACY IS
ACCEPTABLE PROOF. DO NOT SUBMIT INDIVIDUAL RECEIPTS.

I (We) have attached our Medicare and Secondary Insurer's Identification Card.

I (We) have attached copies of all necessary documentation showing the amount of these
unreimbursed expenses.

If your total income for 2022 is below \$29,000, you do not have to submit this form. You will
be eligible for the maximum exemption allowed.

NAME _____

ADDRESS _____

SECTION _____ BLOCK _____ LOT _____

SIGNATURES _____ DATE _____

_____ DATE _____