

Additional information regarding Senior Citizen Statement that appeared at bottom of the 2025 County/Town Tax Bills

Partial Tax Exemption for Real Property of Senior Citizens RP-467

2025 senior citizens exemption income eligibility

You **cannot** receive the senior citizens exemption if the income of the owner, or the combined income of all the owners, exceeds the maximum income limit set by the locality. The Town of Jerusalem has a "sliding-scale" option in effect, you must meet the income limitation below:

Partial Tax Exemption for Real Property of Senior Citizens

Income Level	Exempt %	Income Level	Exempt %
\$0 -20,000.00	50%	\$23,900 -24,799.99	25%
\$20,000.01 -20,999.99	45%	\$24,800 -25,699.99	20%
\$21,000 -21,999.99	40%	\$25,700 -26,599.99	15%
\$22,000 -22,999.99	35%	\$26,600 -27,499.99	10%
\$23,000 -23,899.99	30%	\$27,500 -28,399.99	5%

If you are married, the income of your spouse must be included in the total unless your 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 after the divorce, is not included.

If you meet the above household income limits and meet the residency and age conditions below, please contact:

Terry Kwiecinski, Assessor: Town of Jerusalem at 315-595-2840 or Email Assessor@jerusalem-ny.org. for the RP-467 application form. Additional information can be found using this link: <https://www.tax.ny.gov/pit/property/exemption/seniorexempt.htm>

Income Eligibility and Proof of Income

If a Federal or New York State income tax return was filed for any of the owners of the property or their spouses for the 2023, copies of such return should be submitted with their application. For non-filers an income worksheet RP-467-Wkst will need to be filled out and returned with your application. You may also be required to submit statements of payments made by the Social Security Administration, bank statements, rent receipts or other documents to substantiate your statement of income.

For the purposes of this exemption, income is defined as your federal adjusted gross income (FAGI) as reported on your income tax return(s) for the "applicable income tax year is 2023" and subject to the following revisions:

- Social Security benefits not included in your FAGI are considered income and will need to be added to FAGI.
- Distributions from an individual retirement account or individual retirement annuity included in your FAGI are not considered income. They are deducted from FAGI.
- If an owner is an inpatient in a residential health care facility, the amount paid for care at the facility by that owner (or by that owner's spouse or co-owner) may be deducted from income.
- Any tax-exempt interest or dividends that were not included in your FAGI is considered income.

- The net amount of loss claimed on federal Schedule C, D, E, F, or any other separate category of loss cannot exceed \$3,000, and the total amount of all losses claimed cannot exceed \$15,000.

Age eligibility

Each of the owners of the property must be 65 years of age or over, unless the owners are:

- husband and wife, **or**
- siblings (having at least one common parent) **and**
- one of the owners is at least 65.

Age generally is determined as of the appropriate taxable status date (March 1). Jerusalem allows the exemption where an otherwise eligible owner becomes 65 years of age after taxable status date but on or before December 31. **Application still must be submitted by March 1st 2025.**

Residency eligibility

The property must be the "legal residence" of, and must be occupied by, all the owners of the property unless:

- 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
- an owner is absent from the property while receiving health-related services as an in-patient of a residential health care facility
 - during this period, no one other than the spouse or co-owner of the absent co-owner occupies the property (a residential health care facility is a nursing home or other facility that provides lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services).

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

School-age children

Senior citizens are generally not eligible for the senior citizens exemption if they have children living in their home and attending public school. If the child attends a private or parochial school, the senior can still receive the exemption.

School districts can opt to offer the exemption to seniors even if the children in their home are attending public school. However, the school district must require satisfactory proof that the child was not brought into the residence primarily for the purpose of attending a particular school within the district.