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Do You Qualify For A Real Property Tax Exemption ?

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INTRODUCTION

This book is designed to make homeowners in the Town of Brookhaven aware of several Real Property Tax Exemptions currently available.

The Town of Brookhaven Assessor's Office, pursuant to New York State law, administers these exemptions. This means that exemptions are granted only when the applicant complies with the New York State statute.

The following exemption information is very basic, indicating only the minimum qualifications. You must refer to the exemption application for additional requirements.

Remember, the last day to file for any of these exemptions is **MARCH 1st**.* **All late applications must be denied.**

Please contact the Assessor's Office at (631) 451-6300 if you have any specific questions or comments.

*See applications for details.

AGRICULTURAL EXEMPTION

(RP-305)

- ❖ Land that consists of **AT LEAST 7 ACRES**, which has been used to produce crops, livestock or livestock products for sale in the preceding two years and must have average gross sales of at least \$10,000.
- ❖ Land that consists of **LESS than 7 ACRES**, which has been used to produce crops, livestock or livestock products for sale in the preceding two years and must have an average gross sales of at least \$50,000.
- ❖ Land that consists of **AT LEAST 7 ACRES**, which has been used to support commercial horse boarding operation with annual gross receipts of \$10,000 or more.
- ❖ Land that consists of **AT LEAST 7 ACRES** of which all or part has been set aside through participation in a U.S. Government Conservation Program established pursuant to Title 1 of the Federal Food Security Act of 1985. No minimum gross sales are required for participating lands.

AGRICULTURAL & HORTICULTURAL BUILDINGS & CONSTRUCTION

(RP-483)

- ❖ Structures and buildings essential to the operation of lands actively devoted to agricultural or horticultural use shall be exempt from taxation to the extent of an increase in value thereof by reasons of such construction or reconstruction for a period of 10 years.
- ❖ Construction, addition or reconstruction of such buildings must have been started subsequent to January 1, 1969 and prior to January 1, 2019.
- ❖ Structures and buildings cannot be used for processing agricultural/horticultural commodities or the retail merchandising of such commodities.
- ❖ Also eligible are structures and buildings used to house essential employees and their immediate families, but does not apply to the residence of the applicant and/or his immediate family.
- ❖ The exemption applies to buildings or structures essential to the operation of lands consisting of not less than five acres actually used in an agricultural or horticultural operation carried on for profit.

STAR ENHANCED
(RP-425E)

- ❖ All owners must be 65 years of age or older by December 31.*
- ❖ One of the applicants must be the recorded owner and occupant of a one, two or three-family residence, farmhouse, condo or co-op.
- ❖ This exemption **is not** available for seasonal residences.
- ❖ The adjusted gross income of owners and spouses cannot exceed the amount set forth in the statute.*
- ❖ This exemption **must** be renewed annually.
- ❖ The home **must** be the applicant's primary residence.

**See application for details*

STAR BASIC
(RP-425)

- ❖ The basic star exemption is available to the owners of one, two and three family homes, condo's and co-op's, regardless of age or income.
- ❖ The home **must** be your primary residence.
- ❖ The exemption **does not** have to be renewed.
- ❖ This exemption is applied to school tax.

VETERANS
(RP-458, RP-458-A, RP-458-B)

Eligible Fund Veterans (RP-458)

- ❖ This exemption is available to all veterans and un-remarried surviving spouses of veterans that have served active duty in the military.
- ❖ Primary Residence is not required.
- ❖ This exemption **does not** have to be renewed.
- ❖ There are **no age** or **income** requirements.
- ❖ VA related insurance dividends or disability may increase the amount of the exemption.
- ❖ Exemption must have been established in the State of NY prior to 1984 and a letter of transfer is required when transferring from one home to another.

Alternative Veterans (RP-458-A)

- ❖ This exemption is available to all veterans and un-remarried surviving spouses of veterans that have served active duty in the military during a wartime period or a congressionally approved combat conflict period.
- ❖ The home must be the primary residence.
- ❖ This exemption **does not** have to be renewed.
- ❖ There are **no age** or **income** requirements.
- ❖ Combat or related disability may increase the amount of the exemption.
- ❖ A letter of transfer is required when transferring from one home to another within the State of NY.

Cold War Veterans (RP-458-B)

- ❖ This exemption is available to all veterans and un-remarried surviving spouses of veterans that have served active duty in the military **not** during an active period of war or a congressionally approved combat conflict period.
- ❖ The home must be the primary residence.
- ❖ Related disability may increase the amount of the exemption.
- ❖ A letter of transfer is required when transferring from one home to another within the State of NY.
- ❖ This exemption remains in effect for a period of 10 years.

PERSONS WITH DISABILITIES & LIMITED INCOMES (RP-459-C)

- ❖ One of the applicants must be the recorded owner and occupant of a one, two, three-family residence, farmhouse, condominium or co-op.
- ❖ One of the applicants must have a physical or mental impairment, not resulting from use of alcohol or illegal drug use, substantially limiting that person's ability to engage in one or more major life activities.
- ❖ This exemption is only available to persons receiving Social Security Disability, Postal Disability, Railroad Disability or is declared disabled by the Commission for the Blind and Visually Handicapped.
- ❖ This exemption is available to persons under the age of 65.
- ❖ This exemption **must** be renewed annually.

(See additional information at the back of this book)

**VOLUNTEER FIREFIGHTS &
AMBULANCE SERVICE WORKERS**
(RP-466-C)

- ❖ This exemption is available to all volunteer firefighters and ambulance service workers who have served a minimum of 5 years without a break in service.
- ❖ Applicants must be the recorded owner of the residence.
- ❖ The home must be the primary residence.
- ❖ This exemption **must** be renewed annually until the 20th year of service is reached.
- ❖ The volunteer can be a member of any fire department/ambulance service in the Town of Brookhaven.
- ❖ Enrollment verification from respective fire/ambulance chief must be submitted.

SENIOR CITIZENS – O'65
(RP-467)

- ❖ All owners must be 65 years of age or older by December 31*, unless property is owned by husband and wife or siblings, then only one must be 65 years of age or older.
- ❖ One of the applicants must be the owner and primary resident of a one, two or three-family residence, farmhouse, condominium or co-op.
- ❖ This exemption **is not** available to seasonal residences.
- ❖ Income limit as prescribed by local law.*
- ❖ One of the applicants must be a recorded owner of a home within New York State for 12 months prior to March 1.*
- ❖ This exemption **must** be renewed each year.

CAPITAL IMPROVEMENT
(RP-421-F)

- ❖ This 8-year exemption is available for one and two family homes.
- ❖ The home, prior to constructing the capital improvement, must be at least five years old.
- ❖ The size of the addition may not exceed the size of the home as it existed prior to construction.
- ❖ Must submit a Building Permit and Certificate of Occupancy or other proof of completion.
- ❖ Dormers & additions generally qualify.
- ❖ There are no **age** or **income** requirements.

FIRST TIME HOMEBUYERS
OF NEWLY CONSTRUCTED HOMES
(RP-457)

- ❖ This exemption is available for newly constructed homes, condominiums or townhouses that is the owner's primary residence.
- ❖ An addition of living space or a significant remodeling of a **resale home** may be eligible provided that the owner contracts to have the work done within three months of the closing date. The exemption is granted for the increase of the assessment caused by the alteration or addition.
- ❖ The sales price and income limits are set by New York State.
- ❖ Must be the first home purchase for both husband and wife for no less than 3 years.
- ❖ Effective Date 11/28/01.

NON-PROFIT ORGANIZATION FORM

PURPOSE/USE

(RP-420-A-Org. Or RP-420-B-Org.
And RP-420a/b-Use and Schedule A)

- ❖ Real property owned by a non-profit corporation or association and used for the following purposes:

Religious, charitable, hospital, educational, moral or mental improvement of men, women or children, bible tract, benevolent, missionary, infirmary, public playground, scientific, literary, Bar Association, medical society, library, patriotic, historical, supervised youth sportsmanship, enforcement of laws relating to children or animals

- ❖ Renewal applications, which **must** be filed each year, **must** include “Organization Purpose” and “Property Use” forms.

CLERGY/MINISTER EXEMPTION

(RP-460)

Real property that is owned either by:

- ❖ A member of the clergy who is engaged in the work of his or her religious denomination.
- ❖ A member of the clergy unable to perform such work because of age (over 70 years) or impaired health.
- ❖ The un-remarried surviving spouse of such a member of the clergy.
- ❖ The owner must be a resident and inhabitant of New York State.

PROPERTY USED AS A PARSONAGE

- ❖ Real property owned by a religious corporation.
- ❖ Used by the officiating clergy for residential purposes.
- ❖ Must be applied for and then **renewed** each year.

GRIEVANCE COMPLAINT ON REAL PROPERTY
(RP-524)

- ❖ Must own or represent the owner or lessee of a property.
- ❖ A person may file a grievance if he or she is in contract to purchase the property.
- ❖ Must file a complaint in a timely manner with the Assessor's Office for the Board of Assessment Review.
- ❖ Grievances may be filed once a year from May 1st through the third Tuesday of May.

SOLAR EXEMPTION
(RP-487)

- ❖ Must be a solar or wind energy system.
- ❖ Must satisfy guidelines established by the New York State Energy Research and Development Authority.
- ❖ Must file application on or before March 1st.
- ❖ Applies to systems constructed before July 1, 1988 or after January 1, 1991 but before January 1, 2011.
- ❖ The exemption is granted for any **INCREASE** in assessment due to the installation of such solar or wind system.