

THE ASSESSOR'S OFFICE – FREQUENTLY ASKED QUESTIONS

(NOTE: All forms referred to here can be found in the Assessor's Office, or can be downloaded from www.tax.ny.gov or the Mount Kisco web site, mountkisco.ny.gov).

Where Can I Find Information About My Property?

The Assessor's Office is open Monday thru Friday from 8:30am to 4:30pm (104 Main Street – Second Floor). There are two ways to search for information in our office: **property cards**, which may show a footprint, year built, number of rooms, permits, improvements, assessments, and past ownership; or, the Assessor's office **computer**, which may show recent sales, recent ownership and assessments and, for residential, may show square footage. The computer will also give you up to date permit information and CO status. At this time, these research options are not online.

Mount Kisco has two separate assessing units, the Town (which covers County and School Taxes) and the Village (which covers Village Taxes). *A copy of the most recent Assessment Rolls is on our **web site** mountkisco.ny.gov (at the home page click on Departments – Assessor – and see the reference to Assessment Rolls).*

EXEMPTION INFORMATION

New Guidelines For Obtaining The Star Credit (2016)

Legislation has been passed regarding NEW HOMEOWNERS (only) – who purchased their home after June 1, 2015. They must register with New York State in order to receive the Star Credit/Check. (Register at www.tax.ny.gov or call 518 457 2036). This Star Credit is the same amount as the Star Exemption – but is a check sent directly from New York State. So, when a **new home owner who has registered with New York State** receives a school tax bill they would pay the whole amount and would then receive a check directly from New York State for the Star amount. Once registered you do not need to register each year – it becomes an automatic update. (Please see “**Summary of 2016 STAR Transition Legislation**” at Mt Kisco's web site). When registered, New York State will be able to determine if you are eligible for the Basic or the Enhanced Star Credit.

Important to note that homeowners who owned prior to June 1, 2015 and had the Star Exemption will continue to receive the exemption just as before. In cases where a previous owner upgrades from Basic to Enhanced – they will continue to receive the exemption (see comments on “...How Do I Upgrade to Enhanced”).

Registrations will be accepted for three years from the income tax filing deadline for the years that the credit covers. For example, to claim the Star Credit for 2017, you must register by April 15, 2021.

New York State will recoup any Credit or Exemption that was given in error or in cases where someone received both a Credit and Exemption.

Application To Renounce Previously Granted Exemption(s)

In some cases an owner may wish to voluntarily give up their claim to a tax exemption and (for Star) change to a Credit. RP-496 "Application to Renounce Previously Granted Exemption(s) addresses this change. The form can be found at www.tax.ny.gov and on Mt Kisco's web site, at the *Assessor's Tab* and under *Downloadable Forms*.

I Get the Basic Star now but Turn 65 This Year - How Do I Upgrade to the Enhanced? }

(with Prior Ownership of June 1, 2015 and earlier) -- In the year that you turn 65, you will want to upgrade your Star application. You must fill out an application, submitting documentation to the Assessor's Office, proving ownership, age, income and primary residence. If you are 65 or older, own and reside at a property here in Mount Kisco – you may be eligible for the Enhanced Star Exemption. The ceiling for 2016's income is \$86,000. (The calculation is your Adjusted Gross Income MINUS any taxable amount of an IRA distribution). You can pick up the application at the Assessor's Office – or download it from www.tax.ny.gov. Search for form number **RP-425-E**. (The application is also on our web site, mountkisco.ny.gov . *Submit the application prior to June 1st, along with backup documentation, i.e., birth certificate, driver's license, proof of ownership of property, etc.* (Note: if you are registered with New York State contact them about your upgrade at 518-457-2036).

Do I Need to Submit my Income Every Year to get the Enhanced Star Exemption?

(with June 1, 2015 Prior Ownership) - Not necessarily, New York State offers an alternative for seniors who wish to have their income verified by the Department of Taxation and Finance instead of bringing their income to the Assessor's Office. If you submit the application for the *Income Verification Program*, each year NYS will notify the Assessor's Office if you are eligible. With this alternative, you would not need to provide yearly income in person. At www.tax.ny.gov, search for form number **RP-425- IVP** (*if you are registered with New York State you do not need to provide income*)

How do I get the Senior Citizen's Exemption?

County, School and Village taxes may be reduced if income provided by a senior falls within the range dictated by a sliding scale. This exemption benefits seniors with very low income. The senior's income must be given to the Assessor each year in order to determine if there is a reduction. (e.g., for 2017's income the School and County ceiling amount is \$37,399.99. If *ALL income, including Social Security*, was below this level, the senior would be eligible for the Senior Citizen Exemption. For the application, search for **RP-467** at the NYS web site www.tax.ny.gov.

To *renew* the exemption the form is **RP-467 Rnw.** (The application is also on our web site mountkisco.ny.gov). *Submit income prior to June 1st each year.*

I have a property in Florida which receives the Homestead Exemption – can I get the Star Exemption here in New York?

No – the Star exemption is given to your primary residence. Only **one** primary residence is possible. The Assessor will use documentation provided to ascertain your primary residence. New York and Florida do communicate to assure the exemption is not given in both Florida and New York State. .

Where can I get an application for a Veteran’s Exemption?

An Honorably Discharged Veteran who has served in the active military during defined periods of war, and certain members of a reserve component of the Armed Forces are included in this exemption. Service connected disability ratings given by the Veteran’s Administration are also considered. The web sites www.tax.ny.gov or mountkisco.ny.gov have an application you can download – **RP-458 a.** You can also get the application at the Assessor’s Office. *Submit the form and the requested documentation to the Assessor’s Office prior to June 1st.*

How can I get the Volunteer Firefighters and Ambulance Workers Exemption?

Mount Kisco Volunteers with five years of active service in the same Company/Corp. receive 10% off their Assessed Value of Property on both County and School Tax Bills. If a husband and wife both serve, the exemption is 10% for each (20%)! Firefighters who have 20 plus years of service are eligible for a lifetime exemption. The application (**RP- 466-d**) can be found at the Assessor’s Office or downloaded from www.tax.ny.gov . *Submit the form and documentation to your Chief or President and he/she will confirm you are an active volunteer and will submit the information to the Assessor’s Office prior to June 1st.*

Is there an Exemption to Reduce Taxes for Disabled Residents?

This is a partial property tax exemption, granted to qualifying persons with a disability. Specific, documented evidence of the disability is required and certain income limitations must be met. The application **RP 459-c** “Application for Partial Tax Exemption for Real Property of Persons With Disabilities and Limited Incomes” is at the web site www.tax.ny.gov and at the Mt Kisco web site.

ASSESSMENTS AND GRIEVANCE INFORMATION

What Can I Do If I Don't Agree With My Assessment?

At www.tax.ny.gov, the booklet entitled "**Contesting Your Assessment in New York State**" (**Publication 1114**), is a guide for the resident who wishes to challenge the assessment of their property. The Application is form **RP-524**. This application should be submitted for the **Town** – by the third Tuesday in June, and for the **Village** – by the third Tuesday in February.

You can also contact the Assessor directly to discuss your assessment. The Assessor (Roger Miller) can be reached at Village Hall, 104 Main Street, Mount Kisco, NY. (Presently, he is in the office on Tuesdays and Thursdays however he checks emails and phone calls on a regular basis) Call or email to make an appointment. (914-864-0006), rmiller@mountkisco.ny.gov.

GRIEVANCE DAY FOR THE TOWN – IS THE 3RD TUESDAY IN JUNE **Mount Kisco Has Two Separate Assessing Units**

The Town Assessment Roll (used for School and County taxes)

The **Town** Tentative Assessment Roll is provided in the Assessor's Office (and on our website mountkisco.ny.gov) on June 1st and the Final Assessment Roll is provided in the Assessor's Office and on our website on September 15th each year.

GRIEVANCE DAY FOR THE VILLAGE – IS THE 3RD TUESDAY IN FEBRUARY

The Village Assessment Roll (used for Village taxes)

The **Village** Tentative Assessment Roll is provided in the Assessor's Office (and on our website mountkisco.ny.gov) on February 1st and the Final Assessment Roll is provided in the Assessor's Office and on our website on April 1st each year.

THE BOARD OF ASSESSMENT REVIEW

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The Board of Assessment Review's sole purpose is to guarantee taxpayer's rights by hearing real property assessment complaints (grievances) and arriving at fair and impartial determinations regarding those complaints.

Do I have Recourse If I don't Agree with the Board of Assessment Review's Decision?

After you have filed your complaint and received a result that you do not agree with, within 30 days of the Final Assessment Roll – you may seek judicial review via:

Tax Certiorari proceeding for commercial properties;

Or,

Small Claims Assessment Review (SCAR) for property owners who live in their one, two or three family dwellings used exclusively for residential purposes.

These procedures are explained in the **Publication 1114** available at www.tax.ny.gov called **"Contesting Your Assessment in New York State"**

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There are several references available at the NYS website www.tax.ny.gov pertaining to assessments, taxes, tax bills and property taxes. The following titles can be of assistance to someone wanting an in-depth understanding of the assessing/taxing process:

<i>"Assessments Vs. Taxes: What's the Difference?"</i>	<i>(Publication 1110);</i>
<i>"Fair Assessments, a Guide for Property Owners",</i>	<i>(Publication 1112);</i>
<i>"How the Property Tax Works"</i>	<i>(Publication 1113);</i>
<i>"How to Estimate the Market Value of Your Home"</i>	<i>(Publication 1115)</i>
<i>"Property Tax, Myths & Misunderstandings"</i>	<i>(Publication 1117)</i>
<i>"The Property Tax Cycle"</i>	<i>(Publication 1120).</i>

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