



# Application to Renounce Previously Granted Exemption(s)

**Part 1 – To be completed by the applicant and filed with the County Director of Real Property Tax Services.**

Name(s) of owner(s)					
Mailing address of owner(s) (number and street or PO box)			Location of property (street address)		
City, village, or post office		State	ZIP code	City, town, or village	
				State ZIP code	
Daytime contact number		Evening contact number		School district	
E-mail address			Tax map number of section/block/lot: Property identification (see tax bill or assessment roll)		

- 1 Exemption(s) being renounced: \_\_\_\_\_
- 2 If you are renouncing the STAR exemption, are you doing so only for the purpose of receiving the STAR credit? .. Yes  No
- 3 I am voluntarily renouncing the exemption(s) as described above, on and after the following date (mmdyyyy). \_\_\_\_\_  
If the property is no longer your primary residence, enter the date on which your primary residence changed. .. \_\_\_\_\_

Signature	Date

Signature	Date

**Part 2 – For use by the County Director:**

The amount that must be paid in connection with this renunciation request is:

Sum of the subtotals on Form(s) RP-496-Wkst (attach form(s)) .....	\$	_____
Processing fee:		
<b>Note:</b> This fee does not apply if <b>only</b> STAR is on line 1 <b>and</b> the applicant answered <b>Yes</b> on line 2. ....	\$	500.00
<b>Total</b>	\$	_____

**Part 3 – For use by the County Treasurer:**

Amount paid by applicant	Date payment received

Amounts distributed to:

Town/City: \$ \_\_\_\_\_  
 School: \$ \_\_\_\_\_  
 Village: \$ \_\_\_\_\_

Special district(s) (give name and dollar amount for each district. For example: District A, \$300; District B, \$250): \_\_\_\_\_

State (STAR only): \$ \_\_\_\_\_

## Instructions

### Authorization

Section 496 of the Real Property Tax Law authorizes a property owner to voluntarily give up his or her claim to a tax exemption on one or more preceding assessment rolls.

### Time and place for filing

A property owner may file a voluntary exemption renunciation application with the County Director of Real Property Tax Services (or in Nassau or Tompkins Counties, with the Chief Assessing Officer; this form does not apply to real property located within New York City). The application must be filed no later than ten years after the levy of taxes upon the assessment roll on which the renounced exemption appears. Do **not** file the form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

### Calculation of amount owed

The County Director, after consulting with the assessor when appropriate, shall compute the total amount owed by the property owner. The Director, for each assessment roll on which the renounced exemption appears, shall multiply the assessed value that was exempted by the tax rate or rates that were applied to that assessment roll. Interest shall then be added at the rate prescribed by Section 924-a of the Real Property Tax Law, or by such other applicable law, for each month, or portion thereof, since the levy of taxes upon such assessment roll. A processing fee of \$500 also shall be charged. The processing fee does not apply if the STAR exemption is being renounced in order to claim the STAR Credit and no other exemptions are being renounced on the same application.

### Notification

After entering the amount owed in Part 2 of the application, the County Director shall return the application to the property owner. The Director also shall send a copy of the application to the assessor, and in the case of a STAR exemption, a copy to the Commissioner of Taxation and Finance.

### Distribution

The property owner shall pay the total amount due to the County Treasurer no later than 15 days after the notification is mailed to the owner by the County Director. The Treasurer shall issue a payment receipt to the property owner. After deducting the \$500 processing fee (if applicable), the Treasurer shall distribute the taxes and interest owed to the affected municipal corporations, and, in the case of the STAR exemption, to the Commissioner.

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