

Exemption Administration Manual - Part 1 Residential - Other Than Multiple Dwellings

Section 4.01 - RPTL Section 460

Clergy

RPTL Section 460

Exemption Code(s): 41400

Year Originally Enacted: Before 1896

Related Statutes: None

SUMMARY: Real property that is owned either (1) by a member of the clergy who is engaged in the work of his or her religious denomination or who is unable to perform such work because of age (over 70 years) or impaired health or (2) by the unremarried surviving spouse of such a member of the clergy is exempt from general municipal and school district taxes to the extent of \$1,500 of assessed value, provided that the owner is a resident and inhabitant of New York State. Such property is liable for special ad valorem levies and special assessments.

A. ELIGIBILITY REQUIREMENTS

1. **Ownership Requirements:** Property must be owned by **either**

(a) a member of the clergy who

1. is engaged in the work of his or her religious denomination, or
2. is unable to perform such work because of age (is over 70 years old), or
3. is unable to perform such work because of impaired health

or

(b) the unremarried surviving spouse of one of the above.

In addition, the owner must be a resident and inhabitant of New York State.

2. **Property Location Requirements:** None.
3. **Property Use Requirements:** None.
4. **Certification by State or Local Government:** None required.
5. **Required Construction Start Date or Other Time Requirement:** None.

B. LOCAL OPTION: No.

C. LIMITATION ON EXEMPTION:

	General Municipal Taxes	School District Taxes	Special Ad Valorem Levies	Special Assessments
1. Amount	\$1,500 of assessed value	\$1,500 of assessed value	No exemption allowed	No exemption allowed
2. Duration	No limit	No limit	No exemption allowed	No exemption allowed
3. Taxing Jurisdiction				
a. County or County Special Districts	Ex	NA	Tax	Tax
b. City	Ex	NA	NA	Tax
c. Town or Town Special District	Ex	NA	Tax	Tax
d. Village	Ex	NA	NA	Tax
e. School District	NA	Ex	NA	NA
	Ex-Exempt	Tax-Taxable	NA-Not Applicable	

D. PAYMENTS IN LIEU OF TAXES: None required.

E. CALCULATION OF EXEMPTION:

1. **General Municipal and School District Taxes:** \$1,500 of assessed value.
2. **Special Ad Valorem Levies and Special Assessments:** No exemption allowed.

F. CODING OF EXEMPTION ON ASSESSMENT ROLL:

Code **Description of Alternative Codes Possible**

41400

Assessment Roll Section(s): Taxable (RPS Section 1).

NOTE: This code should not be used to identify property that is exempt under any of the statutes listed under Similar Exemptions below. For coding of such property, see the Exemption Profile for the statute that applies.

G. FILING REQUIREMENTS (Owner or Occupant of Property):

RP-460 (9/08) - Application for Partial Tax Exemption for Real Property of Members of the Clergy

For NYC form, please visit the NYC Department of Finance's website linked below. Annual application is required.

H. REPORTING REQUIREMENTS (Assessor): None.

I. SIMILAR EXEMPTIONS:

Subject	Statute
Clergy - property held in trust for benefit of church members	RPTL §436
Clergy residence owned by religious corporation	RPTL §462
Nonprofit organizations (mandatory class)	RPTL §420-a
Nonprofit organizations (permissive class)	RPTL §420-b

Exemption Application Forms:

[Form RP-460](#)

For NYC forms, contact the NYC Department of Finance at www.nyc.gov/dof

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