

Real property tax credit

Who is eligible?

You are entitled to this refundable credit if:

- your [household gross income](#) is \$18,000 or less;
- you occupied the same New York [residence](#) for six months or more;
- you were a New York State resident for the entire tax year;
- you could not be claimed as a dependent on another taxpayer's federal income tax return;
- your residence was not completely exempted from real property taxes;
- the current market value of all real property you owned, such as houses, garages, and land, was \$85,000 or less; **and**
- you meet all the conditions listed under **either** *Homeowners* or *Renters* below.

Homeowners:

- You or your spouse [paid real property taxes](#).
- Any rent you received for nonresidential use of your residence was 20% or less of the total rent you received.

Renters:

- You or a member of your household paid rent for your residence.
- The average monthly rent you and other members of your household paid was \$450 or less, not counting charges for heat, gas, electricity, furnishings, or board.

How much is the credit?

- If all members of your household are under 65, the credit can be as much as \$75.
- If at least one member of your household is 65 or older, the credit can be as much as \$375.
- If your credit is more than the taxes you owe, you can claim a refund.

For additional information, see [instructions](#).

How to claim the credit

- If you file a New York State personal income tax return, complete [Form IT-214](#), *Claim for Real Property Tax Credit*, and submit it with your return.
- If you are not required to file a New York State income tax return, but you qualify for this credit, just complete and file Form IT-214 to claim a refund of the credit.

How do I claim the credit for past years?

You can receive a refund for past years if you claim the credit by the dates below. Complete and file Form IT-214 (for the year or years that you were eligible) as soon as you can, but before these dates.

Year	Last date to file
2017	April 19, 2021
2018	April 15, 2022
2019	July 17, 2023

Additional information

- [Form IT-214](#), *Claim for Real Property Tax Credit*, and its [instructions](#).

Updated: December 15, 2020