Department of Finance

DISABLED HOMEOWNERS' EXEMPTION
INITIAL APPLICATION

Who can apply

You may qualify for DHE if the total combined annual income of the property's owners and their spouses is $58,399 or less and all owners are people with disabilities. (If the owners are spouses or siblings, only one must have a disability.) With some exceptions, the property must be the primary residence of all owners.

Deadline: March 15. (If March 15 falls on a weekend or holiday, the deadline is the next business day.)

How to get help: Visit www.nyc.gov/contactpropexemptions or call 311.

How to apply

Submit all of the following:

- ☐ A completed application
- ☐ Proof of disability and income, as described in "Section 5: Required Documents."
- ☐ Any other required documents listed in "Section 6: Additional Documents."

Mail your application and documents to:

New York City Department of Finance, Homeowner Tax Benefits, P.O. Box 311, Maplewood, NJ 07040-0311

Section 1: Property Information

BOROUGH:	BLOCK:	LOT:
STREET ADDRESS:		APT #:
CITY:	STATE:	ZIP:
MAILING ADDRESS (IF DIFFERENT FROM PROPERTY ADDRESS):		
CONTACT PERSON NAME:	PHONE #:	EMAIL ADDRESS:

Type of Property:

☐ Condominium ☐ Cooperative ☐ 1- to 3-family house ☐ 4+ family house or other

If your home has four or more units, enter the % of the space that is used as your primary residence: _____%

Is any portion of your property used for commercial purposes? ☐ Yes ☐ No

If yes, enter the percentage used for commercial purposes _____%

Is the property held in a trust, including a special needs trust? ☐ Yes ☐ No	Did you receive this property through a will? ☐ Yes ☐ No
Is there a life estate on the property? ☐ Yes ☐ No	Does a child (including tenants) reside on the property and attend public school in grades pre-K to 12? ☐ Yes ☐ No
Do any on the property owners have a tenant with a disability whose lease provides them with a life interest in the property? ☐ Yes ☐ No	If yes, provide the disabled tenant's name and SSN. Name: _____ SSN: _____

Section 2: Owner & Spouse Information

List all owners and their spouses, even if the spouse is not included on the deed or certificate of shares.

	OWNER OR SPOUSE NAME	DATE OF BIRTH	SSN OR ITIN *	IS THIS PROPERTY THIS OWNER'S PRIMARY RESIDENCE?
1				☐ Yes ☐ No
2				☐ Yes ☐ No
3				☐ Yes ☐ No
4				☐ Yes ☐ No

Do all owners have a qualifying disability, or, are other owners the spouses or siblings of the owner(s) with a qualifying disability? ☐ Yes ☐ No

Do any of the owners or their spouses own additional properties? ☐ Yes ☐ No

Did any of the owners retire in the last year? ☐ Yes ☐ No If yes, provide retirement date:_____

☐ Check this box if a relative or guardian is responsible for the owner's affairs. Attach the information requested in this section for the relative or guardian.

Has anyone in your household ever served, or are they currently serving, in the U.S Armed Forces, National Guard, or Reserves? Please select any that apply:

☐ Self ☐ Spouse/Partner ☐ Child ☐ Other (write in) _____

Section 3: Income

Report the total combined annual income of all owners and spouses.

You must enter a number in this box ▶ $

Visit www.nyc.gov/dhe for more information. You must provide income information or this may delay processing of your application.

Section 4: Certification (All owners must sign.)

I certify that all of the information provided in this application is true and correct to the best of my knowledge. I certify that I am not receiving a property tax exemption at any other property that I own, including properties outside of New York City.

I understand that this information is subject to audit and that if the Department of Finance determines that I have made false statements, I may lose my future benefits and be responsible for all applicable charges and penalties. I understand that I am required to notify the Department of Finance of any changes that might affect my eligibility for this benefit. I understand that my income is subject to verification by the Department of Finance.

Name	Signature	Date

Section 5: Required Documents	
Proof of Disability Provide a copy of one of the following for each owner.	Disability award letter from the Social Security Administration, Railroad Retirement Board, or U.S. Postal Service; a certificate from the New York State Commission for the Blind; an order from the chair of the Workers' Compensation Board determining an award for compensation for permanent total disability or permanent partial disability; or a Veterans Administration letter stating that you are entitled to a veterans disability pension.
Proof of Income Provide a copy of the following for all owners and spouses.	• Most recently filed federal or state personal income tax returns with all schedules and 1099s. If you received IRA distributions or distributions from an individual retirement annuity, you may deduct the taxable amount from your adjusted gross income for the purposes of determining your eligibility for benefits. Please include any relevant documentation, including but not limited to 1099-R forms • Or, for owners or spouses who did not file a federal or state tax return, submit copies of all sources of income, including those listed below. ▶ Wages. ▶ Unemployment benefits. ▶ Social Security benefits. ▶ SSI payments. ▶ SSDI payments. ▶ Pension payments. ▶ IRA Earnings. ▶ Annuity Earnings. ▶ Capital gains. ▶ Business income. ▶ Workers' compensation. ▶ Rental income. ▶ Interest.

Section 6: Additional Documents (Submit all that apply.)	
If the property is held in a trust, including a special needs trust:	Submit a completed Property Exemptions Trust & Life Estate Certification Form, available at www.nyc.gov/dhe.
If the property was willed to the owner:	Submit a copy of the last will and testament or the probate or court order.
If an owner listed on the deed is deceased:	Submit a copy of the death certificate.
If an owner is living full-time at a residential healthcare facility:	Submit an official letter from the facility which includes the cost of care for the income year provided.
If an owner owns additional properties (in NY or elsewhere):	Provide the following information for each property: address, borough-block-lot number, and any tax exemptions the property receives.
If an owner listed on the deed is living elsewhere:	Submit complete legal documentation of divorce, separation, or abandonment.
If there is a life estate on the property, or if the property owner has a tenant with a disability whose lease provides them with a life interest in the property:	Submit a completed Property Exemptions Trust & Life Estate Certification Form, available at www.nyc.gov/dhe.

*You must provide your Social Security number or ITIN, if you have such a number, in order to apply for this property tax exemption. We are asking for this information to make sure that our records are accurate, and that you have submitted accurate information. Our right to require this information is described in Section 11-102.1 of the Administrative Code.

If due to a disability you need an accommodation in order to apply for and receive a service or participate in a program offered by the Department of Finance, please contact the Disability Service Facilitator at www.nyc.gov/contactdofeeo or by calling 311.