

**GENERAL INFORMATION SYSTEM**  
**Center for Employment & Economic Supports**

**October 20, 2014**

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**TO:** Subscribers

**SUGGESTED DISTRIBUTION:** Commissioners, Temporary Assistance (TA),  
Supplemental Nutrition Assistance Program (SNAP) and  
Home Energy Assistance Program (HEAP) Directors,  
Staff Development Coordinators

**FROM:** Phyllis Morris, Deputy Commissioner  
Center for Employment and Economic Supports

**SUBJECT:** Treatment of Family Tax Relief & Property Tax Relief Credits: TA , SNAP and HEAP Policy  
Implications

**EFFECTIVE DATE:** Immediately

**CONTACT PERSON:** TA Program Questions: TA Bureau at (518) 474-9344. SNAP Program Questions:  
SNAP Bureau at 1-800-343-8859. HEAP Program Questions  
at 1-800-343-8859 ext. 3-0332

**Purpose**

The 2013-2014 New York State (NYS) budget established a three year Family Tax Relief credit for New York families with at least one dependent child under seventeen years old and an annual household income between \$40,000 and \$300,000. For 2014, the tax credit is \$350. The Tax Department began mailing checks to eligible taxpayers in late September 2014. In 2015 and 2016, taxpayers will claim the credit when they file their income tax returns.

In addition, the 2013-2014 state budget also established the Property Tax Freeze credit. This is a new two-year property tax relief program. In the fall of 2014, the NYS Department of Taxation and Finance will mail checks to eligible homeowners. Eligible homeowners do not need to do anything to receive the credit. The Tax Department will review eligibility data and calculate the credit.

For more information on the Family Tax Relief Credit or the Property Tax Freeze credit please refer to the NYS Department of Taxation and Finance website at: <http://www.tax.ny.gov/>.

**TA<sup>1</sup> Implications**

For all TA programs: all tax credits, including the Family Tax Relief and Property Tax Freeze credits, are exempt as income in the month received, and also exempt for the following twelve months as a resource.

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<sup>1</sup> Whenever 'Temporary Assistance' or 'TA' is used in this document, it means 'Family Assistance' and 'Safety Net Assistance.' Statutorily, these programs are referred to as 'Public Assistance.'

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**SNAP Implications**

For SNAP purposes: all income tax refunds, rebates, or credits, including the Family Tax Relief and Property Tax Freeze credits, are excluded from household income. These payments count as resources in the month received; however, most SNAP households are now categorically eligible and exempt from the resource test.

**HEAP Implications**

For all HEAP components: all tax credits, including the Family Tax Relief and Property Tax Freeze credits, are exempt as income in the month received, and also exempt for the following twelve months as a resource.