



TOWN OF Ogden

Assessor's Office
269 Ogden Center Road, Spencerport, NY 14559-2076
(585) 617-6107 – (585) 352-4590 FAX

2017 - ENHANCED STAR EXEMPTION APPLICATION CHECKLIST

Before bringing or mailing your application to the Assessor's Office, please check that:

- The application is filled out completely, dated and signed by **all** owners.
- Proof of household income (all owners):
 1. If you **filed** a **2015** income tax return (Federal or State):
 - **Include the main form (Federal pgs 1-2 or State pgs 1-4) of your 2015 return.**
 - Include **all** 1099-R's (Retirement, IRA, etc.)
 - All returns **must** be signed and dated **or** include proof for electronically filed returns and either be typewritten or in ink (returns prepared in pencil are **not** acceptable).
 2. If you did **not** file a **2015** income tax return (Federal and/or State):
 - Please complete an Income for STAR Purposes Worksheet and submit this form along with your supporting income documents.
 - The above worksheet is available through the Assessor's Office or online at: **https://www.tax.ny.gov/pdf/current_forms/orpts/rp425worksheet_fill_in.pdf**
 - Submit supporting **2015** documentation as indicated on the worksheet:
 - Social Security Benefit Statement(s) (Form SSA – 1099)
 - W-2 wage forms
 - Year-end interest and dividend statements
 - Unemployment compensation statement(s)
 - Year-end pension and annuity income statements (all form 1099-R's)
 - Other income documents that may not be listed above
 - In some cases, the assessor may request further documentation (i.e. IRS transcript, etc.).
- Proof of age:
 - **First time applicants (only)** must submit proof of age (driver's license)
- Optional Income Verification Program (setting up for automatic renewal)
 - You must file a New York State income tax return every year in order to qualify for the automatic verification, otherwise you will need to renew manually.
 - Complete the form and return it with this year's application and income documentation.
 - If, for some reason, the NYS Tax Department is unable to verify your income or indicates to us that you do not qualify you will receive a letter from us with further instructions.

All applications and supporting documentation must be submitted by March 1, 2017.

Office hours Monday through Friday, 8:30 a.m. to 4:30 p.m. – (585) 617-6107



Application for Enhanced STAR Exemption for the 2017-2018 School Year

For help completing this form, see the instructions on page 2. Attach additional sheets if necessary.

Form with fields for: Name(s) of owner(s), Mailing address of owner(s), Location of property, City, village, or post office, State, ZIP code, Daytime contact number, Evening contact number, School district, E-mail address, Tax map number of section/block/lot, Name(s) of any non-owner spouse(s), Address(es) of primary residence(s) if different from above.

- 1 Did you have a STAR exemption on this property for the 2015-2016 school year?
2 Will all owners be at least 65 years of age as of December 31, 2017, or if the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2017?
3 Is the total 2015 combined income of all the owners, and of any owners' spouses residing on the premises, \$86,000 or less?
4 Do you wish to sign up for the Income Verification Program so you do not have to reapply for Enhanced STAR every year?
5 Do you or your spouse own another property that is either receiving a STAR exemption in New York State or a residency tax benefit in another state, such as the Florida Homestead exemption?

Certification

Caution: Anyone who misrepresents his or her primary residence, age, or income:

- will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings
• will be prohibited from receiving the STAR exemption for six years, and
• may be subject to criminal prosecution.

I (we) certify that all of the above information is correct, that I (we) own the property listed above and it is my (our) primary residence and that my (our) 2015 income was less than \$86,000. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and provide any documentation of eligibility that is required.

All resident owners must sign and date this form.

Signature and Date fields for two individuals.

Return this form to your local assessor by taxable status date (see Deadline on page 2).

Instructions

General information

The Enhanced New York State School Tax Relief (STAR) exemption reduces the school tax liability for qualifying senior citizens by exempting a portion of the value of their home from the school tax.

To qualify, the home must be:

- owner-occupied, and
- the homeowners' primary residence.

The combined 2015 income of the owners and spouses who reside on the property must not exceed \$86,000 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year.

Note: If you wish to continue receiving Enhanced STAR in future years without having to reapply and submit copies of your tax returns to the assessor every year, you may sign up for the STAR Income Verification Program by completing Form RP-425-IVP, *Application for the Enhanced STAR Income Verification Program*. If you do not choose to enroll in the Income Verification Program you must reapply each year to keep the Enhanced exemption in effect.

Deadline: You must file the application with your local assessor on or before the applicable *taxable status date*, which is generally March 1.

- In Westchester towns it is either May 1 or June 1;
- In Nassau County it is January 2;
- In the Villages of Bronxville and Kiryas Joel it is January 1; and
- In cities, check with your assessor.

For further information, ask your local assessor. Visit our website or your locality's website to find your local assessor's contact information.

Do not file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Application instructions

Print the name and mailing address of each person who both **owns and primarily resides** in the property. (If the title to the property is in a trust, the trust beneficiaries are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but we consider factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required.

You can find the parcel identification number on either the assessment roll or your tax bill.

Income for STAR purposes

Use the following table to identify the line references on **2015** federal and state income tax forms. **Do not** use your 2016 tax forms.

Form number	Title of income tax form	Income for STAR purposes
IRS Form 1040	U.S. Individual Income Tax Return	Line 37 minus line 15b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i>
IRS Form 1040A	U.S. Individual Income Tax Return	Line 21 minus line 11b <i>adjusted gross income minus taxable amount (of total IRA distributions)</i>
IRS Form 1040EZ	Income Tax Return for Single and Joint Filers With No Dependents	Line 4 only <i>adjusted gross income (No adjustment needed for IRAs.)</i>
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>federal adjusted gross income minus taxable amount of IRA distributions</i>

This Area for Assessor's Use Only

Application received: _____

Proof of age: _____

Proof of income: _____

Proof of residency: _____

Approved: Yes No

Senior additional: Yes No

Form RP-425-IVP received: Yes No

Assessor's name

Assessor's signature _____ Date _____



Application for the Enhanced STAR Income Verification Program

A senior citizen applying for the Enhanced STAR exemption must show that the combined income of all of the owners of the property, and of any owner's spouse who resides on the premises, is no greater than the income standard for the applicable income tax year. If you enroll in the STAR Income Verification Program, the New York State Department of Taxation and Finance will automatically review your income eligibility each year. As long as you filed a New York State income tax return for the corresponding income tax year, no further action will be required on your part. If you **do not** enroll in the Income Verification Program, you will have to submit a renewal application and a copy of your federal or New York State income tax return(s) to your local assessor every year.

To enroll in the Income Verification Program, complete this form and submit it to your local assessor along with:

- Form RP-425-E, *Application for Enhanced STAR Exemption*, or
- Form RP-425-Rnw, *Renewal Application for Enhanced STAR Exemption*.
- Any necessary federal or New York State income tax return(s) by the application deadline.

For more information about this option and the *Privacy notification*, see page 2.

Location of property

Location of property (<i>street address</i>)		
City, town, or village	State	ZIP code
School district	Tax map number of section/block/lot: Property identification (<i>see tax bill or assessment roll</i>)	

Authorization

I (we) authorize the New York State Department of Taxation and Finance to annually verify, using my (our) Social Security number(s) supplied below, whether my (our) income is greater than the applicable annual income standard for purposes of the Enhanced STAR exemption.

Please Print

	First name	M.I.	Last name	Social Security number	Signature
1					
2					
3					
4					

Important: This authorization must be signed by all of the owners of the property, and by any owner's spouse who resides on the premises. Attach additional sheets if necessary.

Instructions

General information

To participate in the STAR Income Verification Program, you must complete this form and submit it to your local assessor by the application deadline with:

- Form RP-425-E (if you are applying to **begin** receiving an Enhanced STAR exemption), **or**
- Form RP-425-Rnw (if you are applying to **renew** an Enhanced STAR exemption that you are already receiving),
- Any necessary federal or New York State income tax return(s).

You must supply the Social Security numbers of all of the owners of the property, and of any owner's spouse who resides on the premises.

In the first year, we will verify your eligibility based on the income tax return(s) you submit. In the following years, we will automatically verify your income eligibility and you will not need to reapply for the exemption or provide copies of your tax returns to your local assessor, as long as we can verify that your income (not including taxable IRA distributions) is no greater than the applicable income standard.

We will **not** disclose your income to the assessor. We will only disclose:

- (a) whether your income is or is not greater than the applicable income standard, or
- (b) that we were unable to determine whether your income is greater than the applicable income standard.

In the latter case, you will have an opportunity to give the assessor the material he or she needs to make the determination.

Participants in the STAR Income Verification Program will receive a postcard from the assessor each year. The postcard will inform them if:

- the department was able to verify their income; **or**
- the department was unable to verify their income and they should contact their assessor.

Participants are not required to reapply annually for the exemption but are requested to advise the assessor if the property is no longer their primary residence or if the ownership of the property has changed.

Privacy notification

The Privacy Act of 1974 requires us to advise you that the law which allows us to ask for your Social Security numbers is section 425 (4)(b)(iv) of the New York Real Property Tax Law. It is **not** mandatory that you furnish your Social Security numbers. If you choose to furnish them, they will be forwarded to the New York State Department of Taxation and Finance, which will use them to verify, or attempt to verify, whether your income is greater than the applicable income standard for purposes of the Enhanced STAR exemption. If you choose **not** to furnish your Social Security numbers, you will be unable to participate in the STAR Income Verification Program. That means that in order to continue receiving the Enhanced STAR exemption, you will have to submit a copy of your income tax return(s) for the applicable income tax year to the assessor with your STAR application by the application deadline each year.

If you have any questions, please contact your local assessor's office.
