



TOWN OF Ogden

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

2019 - ENHANCED STAR EXEMPTION

CHECKLIST FOR NEW APPLICATIONS (RP-425-E) AND RENEWALS (RP-425-Rnw)

1. **Filing deadline is March 1, 2019.** Complete the application, **all** owners must sign and date.
2. Proof of household income (all owners and owner's spouses):
 1. If you **filed** a **2017** income tax return (Federal or State):
 - **Include the main form (Federal pgs 1-2 or State pgs 1-4) of your 2017 return.**
 - Bring **all** 1099-R's (Retirement, etc. – in case you may qualify for a larger exemption)
 - All returns **must** be signed and dated **or** include proof of electronically filed returns and either be typewritten or in ink (returns prepared in pencil are **not** acceptable).
 2. If you did **not** file a **2017** 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 **2017** 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.).
3. Complete the RP-425-IVP (**NOW MANDATORY PER NYS TAX DEPARTMENT**)
 1. Include social security numbers and signatures of **all owners and owner's spouses** that resides on the premises.



When applying or reapplying for the Enhanced STAR exemption, you must submit the RP-425-IVP form to your assessor along with the application form and proof of income. This is now mandatory and failure to do so will result in denial and loss of this exemption. **YOU WILL NOT NEED TO REAPPLY FOR THIS EXEMPTION OR SUPPLY INCOME TO THE ASSESSOR IN THE FUTURE – THIS WILL BE DONE AUTOMATICALLY BY THE NYS DEPARTMENT OF TAXATION AND FINANCE.**

4. Proof of age:
 - **First time applicants (only)** must submit proof of age (driver's license)

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



Renewal Application for Enhanced STAR Exemption for The 2019-2020 School Year

If you received an Enhanced STAR exemption on your 2018-2019 school tax bill and wish to continue receiving the exemption for the 2019-2020 school year, you must submit this form to your assessor along with:

- Form RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw, and
proof of income.

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.

1 Is the total 2017 combined income of all the owners, and of any owners' spouses residing on the premises, \$86,300 or less? (See Income for STAR purposes on page 2.) Yes No

Note: If Yes, you must attach a copy of the 2017 federal or 2017 state income tax returns for all owners, including nonresident owners. If your assessor needs tax schedules and tax form attachments they will contact you.

If you weren't required to file a federal or New York State income tax return for 2017, complete Form RP-425-Wkst, Income for STAR Purposes Worksheet, and submit it to the assessor.

If No, then you do not qualify for the Enhanced STAR exemption.

2 Do you or your spouse own another property that is either receiving a STAR exemption in New York State or a residency-based tax benefit in another state, such as the Florida Homestead exemption? ... Yes No

If Yes, then you do not qualify for the Enhanced STAR exemption on this property.

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) 2017 income was less than \$86,300. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is requested.

All resident owners must sign and date this form.

Signature Date

Signature Date

Return this form with Form RP-425-IVP to your local assessor by taxable status date (see Deadline on page 2).

Instructions

New for 2019

You must submit Form RP-425-IVP with this form when reapplying for the Enhanced STAR exemption.

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 homeowner's primary residence.

The combined 2017 income of the owners and spouses who reside on the property must not exceed \$86,300, and it must have had a STAR exemption on the same property for the 2015-2016 school year.

Deadline: You must file this application and Form RP-425-IVP 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 **owns** the property, including any non-resident owners. (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 **2017** federal and state income tax forms. **Do not** use your 2018 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>

If you weren't required to file a federal or New York State income tax return for 2017, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it to the assessor along with this form and Form RP-425-IVP.

This Area for Assessor's Use Only

Date application received: _____

Proof of age: Yes No

Proof of income: Yes No

Proof of residency: Yes No

Form RP-425-IVP received: Yes No

Approved: Yes No

Assessor's signature	Date
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**Supplement to Forms RP-425-E
and RP-425-Rnw
Mandatory for all Enhanced STAR Applicants**

When applying or reapplying for the Enhanced STAR exemption, you **must** submit this form to your assessor along with your initial or renewal Enhanced STAR application form, whichever is applicable, and proof of income. For more information, see page 2.

Location of property

Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)		
Location of property (street address)		Unit number
City, town, or village	State	ZIP code
Contact name		
Phone number	Email address	

All owners of the property, and any owner's spouse who resides on the premises, must provide their Social Security numbers and sign the authorization below. **Failure to do so will result in denial of the Enhanced STAR exemption.**

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 the names of all owners and resident spouses

First name	M.I.	Last name	Social Security number	Signature

<p><i>For assessor's use only</i></p> <p>6-digit muni code _____</p> <p>Ownership code (Enter M or C if this property is a mobile home or a cooperative) _____</p>
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Instructions

New for 2019

You must include this form when applying or reapplying for the Enhanced STAR exemption.

General information

To apply or reapply for the Enhanced STAR exemption, submit this application and the appropriate form below to your assessor:

- Form RP-425-E, *Application for the Enhanced STAR Exemption for the 2019-2020 School Year*, or
- Form RP-425-Rnw, *Renewal Application for Enhanced STAR Exemption for the 2019-2020 School Year*.

You must also provide proof of income as described on the above forms.

Note: Only senior citizens who were previously receiving the Basic STAR exemption are eligible to submit Form RP-425-E.

When submitting this form, you must supply the Social Security numbers of all owners of the property and of any owner's spouse who resides on the premises.

In the first year, the assessor will verify your eligibility based on the income information you provide. In the following years, the New York State Department of Taxation and Finance will verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

The Tax Department will **not** disclose your income to the assessor. It will only disclose whether or not your income is below the applicable income standard.

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.

Nassau County homeowners: Complete Form RP-425-IVP along with the county's *Enhanced STAR Property Tax Exemption Application*, which is available at Nassau County's website at www.nassaucountyny.gov (search: STAR). Submit both forms to the address on page 2 of Nassau County's application.

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 New York Real Property Tax Law section 425 (4)(b). It is mandatory that you furnish your Social Security numbers. Once you 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 do not furnish your Social Security numbers, you will be unable to receive an Enhanced STAR exemption.**
