

2019 –SENIOR CITIZEN (LIMITED INCOME) (RP-467)
CHECKLIST FOR NEW APPLICATIONS AND RENEWALS



Form RP-467 (Low-Income Senior Citizen application) no longer serves as the application for the Enhanced STAR exemption. In order to receive the Enhanced STAR for the 2019-2020 school year (and forward), you are required by NYS Department of Taxation and Finance to complete a separate application (RP-425-E) and the RP-425-IVP (enclosed) and submit them with your Senior application this year. This additional paperwork should be a one-time event. Next year, and forward, you will only need to renew the Low-Income Senior Citizen exemption.

1. **Complete all forms in this mailing, sign and date all forms. Filing deadline is March 1, 2019.**
 - RP-467 or RP-467-Rnw **and** Additional Income Affidavit and Disclosure
 - RP-425 **and** RP-425-IVP
2. **If you filed a 2017 income tax return:**
 - Bring your most recently filed federal income tax return with supporting schedules (C,D,E,F, if applicable) and all income documents used in filing that return (e.g., 1099's)
 - All returns must be signed (unless filed electronically), dated and either computer generated, typewritten or in ink. Returns prepared in pencil are not acceptable.
 - Include all income even if you do not need to report it for income tax purposes (some income is exempt for income tax purposes, but not for real property tax exemption purposes – **see the reverse side/income page for income that must be included**).
3. **If you did not file a 2017 income tax return:**
 - Complete the income portion of page 2 of the application (Form RP-467)
 - Complete Form RP-425-Wkst (Income For STAR Purposes Worksheet) available on our website or through our office
 - Bring all income documents, if applicable:
 - 2017 Social Security Benefit Statement(s) (Form SSA - 1099).
 - 2017 W-2 forms, interest (1099-Int), dividends (1099-Div).
 - 2017 Form 1099-R's (Year-end pension and annuity income statements).
 - 2017 Unemployment, workers compensation, veteran compensation and other income as indicated on the reverse side of this page.
4. **If you have non-owner adults living with you, you need to complete an Additional Residents Contribution Worksheet. Forms are available on our website and through this office.**
5. **First time applicants must submit proof of age for all owners (unless spouse or siblings).**

Note 1: On Page 2 - No deductions for unreimbursed medical and prescription drugs expenses or for veterans' disability compensation are allowed – this section should be ignored.

Note 2: 2017 Income **must** be submitted for the Enhanced STAR exemption, however either you **may** also submit your 2018 income for the Low-income Senior exemption (RP-467) if filed and submitted to this office by March 1, 2019.

Note 3: In some cases, the assessor may request further documentation (e.g., IRS transcript, etc.)

Questions? Call 617-6107 - Office hours are Monday through Friday, 8:30 a.m. to 4:30 p.m.

Income for the Low Income Senior Citizen and the Low Income Person with Disability Exemption includes, but is not limited to, the following:

- W-2 wages, salary or earnings
- Social Security (gross earning) SSA-1099
- SSDI (Social Security Disability Insurance) payments
- Pensions (both government and private pension plans)
- Railroad retirement benefits
- Veterans compensation
- Prize Money
- Net gambling winnings
- Interest income: e.g. gross interest on checking and savings accounts, tax-exempt interest (like municipal bond interest), interest on U.S. savings bonds for year in which bond(s) is redeemed, interest on U.S. Treasury notes, etc.
- Interest on principal portion of deferred life insurance payments (life insurance annuity)
- Net rental income
- Net self-employment income
- Net farm income
- Expenses attributable to an owner-occupied rental unit
- Unemployment compensation
- Capital Gain (offset by capital loss to extent of capital gain)
- Capital gain on sale of home
- Gross dividends
- Alimony (received by applicant)
- Child Support (received by applicant)
- Workers compensation (excluding any expense reimbursement)
- Veterans disability and indemnity compensation
- If adult children OR other adults reside in the home (owners or not), include:
 - Net rents paid by person/persons to owner, even if in the form of house maintenance or utilities
 - Utilities, property taxes, insurance, mortgage payments, repairs and maintenance, snowplowing, lawn maintenance, and other expenses associated with maintaining the property.
 - Complete the “Additional Residents’ Contribution Worksheet” form and submit with application



Application for Partial Tax Exemption for
Real Property of Senior Citizens

For help completing this application, see Form RP-467-I, Instructions for Form RP-467. You must file this application with your local assessor by the taxable status date. Do not file this form with the Office of Real Property Tax Services.

New for 2019. This form no longer serves as the application for the Enhanced STAR exemption. This form may only be used to apply for the partial tax exemption for real property of senior citizens. It may not be used to apply for the Enhanced STAR exemption, which is a separate exemption.

To apply for the Enhanced STAR exemption, you must file Forms RP-425-E, Application for Enhanced STAR Exemption for the 2019-2020 School Year, and RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw, with your assessor by taxable status date. You may obtain those forms from your assessor or download them from www.tax.ny.gov. Note: If you do not already have a STAR exemption you may not apply for a new STAR exemption, but you may be eligible for a STAR credit, which is provided in the form of a check. For more information about the STAR credit, visit www.tax.ny.gov/STAR or call 518-457-2036.

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 Indicate which documents you included with this application as proof of age of owners (see instructions):

Driver license Birth certificate Other (specify)

2 Date you acquired ownership of property (see instructions):

3 Indicate document included with application as proof of ownership (see instructions):

Deed Other (specify)

4 Do all the owners of the property presently occupy the premises as their legal primary residence? Yes No

4a If the answer to 4 is No, is an owner receiving medical care as an in-patient in a residential health care facility? Yes No

4b If the answer to 4a is Yes, specify name and location of the facility:

4c If the answer to 4 is No, is the non-resident owner the spouse or former spouse of the resident owner? Yes No

4d If the answer to 4c is Yes, is he or she absent from the residence due to divorce, legal separation, or abandonment? Yes No

5 Is any portion of the property used for other than residential purposes (commercial, professional office, etc.)? Yes No

5a If answer is Yes, explain such use and describe the portion that is so used.

6 List the income of each owner and spouse of each owner for the calendar year immediately preceding date of application. Attach additional sheets if necessary. (See instructions for income to be included.)

Name of owner(s)	Source of income	Amount of income
6a Total income of owner(s)		6a

Name of spouse(s) if not owner of property	Source of income of spouse(s)	Amount of income of spouse(s)
6b Total income of spouse(s)		6b
6c Total income of owner(s) and spouse(s) (add line 6a and line 6b)		6c

7 Of the income specified in line 6c how much, if any, was used to pay for an owner's care in a residential health care facility? Attach proof of amount paid: enter 0 if not applicable. (see instructions)

7	
7a	

8 If a deduction for unreimbursed medical and prescription drug expenses is authorized by any of the municipalities in which the property is located (see instructions), complete the following:

8a Unreimbursed medical and prescription drug costs (deduct any amounts reimbursed by insurance)

8a	
8b	

8b Total income of owner(s) and spouse(s) (subtract line 8a from line 7a)

9 If a deduction for veteran's disability compensation is authorized by any of the municipalities in which the property is located, complete the following (see instructions):

9a Veteran's disability compensation received (attach proof, enter 0 if not applicable)

9a	
9b	

9b Total income of owner(s) and spouse(s) (subtract line 9a from line 8b)

10 Did the owner or spouse file a federal or New York State income tax return for the preceding year? Yes No
 If answer is Yes, attach copy of such return or returns (see instructions).

11 Does a child (or children), including those of tenants or lessees, reside on the property and attend a public school, grades pre-K through 12? Yes No

11a If the answer to 11 is Yes, list name and location of school(s): _____

11b If the answer to 11 is Yes, was the child (or were the children) brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district? Yes No

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief and I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years, and a fine of not more than \$100.

Signature (If more than one owner, all must sign)	Marital status	Phone number	Date

This Area for Assessor's Use Only

Date application filed _____

Exemption applies to taxes levied by or for:

- Proof of age submitted
- Proof of ownership submitted
- Proof of income submitted
- Application approved
- Application disapproved

- Town _____ %
- County _____ %
- School _____ %
- Village _____ %

Assessor's signature	Date
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Town of Ogden Assessor's Office
Income Affidavit and Disclosure Statement - Roll Year 20_____

To be submitted with all Low-Income Senior (RP-467) and Low-Income Disabilities (RP-459-c) Applications and Renewals

OWNER INFORMATION

Name of Owner 1	Name of Owner 2
Property Address	Relationship to Owner 1 (spouse, partner, son, daughter, etc.)
City, State, Zip	Mailing Address (if different than property)

QUESTION 1: OTHER RESIDENTS OF THE PROPERTY

Are there any residents in the home other than the senior applicant(s) listed above? Yes No

Name	Relationship to Owner(s)	Age*	Name of school (if applicable)

* If any non-owner resident is over 18 years old, you must also complete our **Additional Residents' Contribution Worksheet**, available online or at the Ogden Assessor's Office

QUESTION 2: NON-TAXABLE INCOME (any income not included on income tax return)

Do/Does the applicant(s) have any non-taxable income? Yes No Attach earning statement(s) (or income not included on your filed income tax form)

S.S. Disability Pension Benefit Railroad Retirement Unemployment Benefits
 Workers Compensation Other _____ Veterans (Disability, etc.) Foreign Income or SSI

QUESTION 3: OTHER RESIDENTIAL REAL ESTATE OWNED

Do you own any other residential real estate, in any state, including New York, for which you are receiving tax discounts based on your residency there? Yes No If YES, identify address(es) below:

Street Address	Town/City	County	State

QUESTION 4: FOR NEW RESIDENTS OF OGDEN (if property purchased within one year)

Did you have the limited income senior exemption on your previous NY property? Yes No N/A

If YES:

Address	Municipality	County
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CERTIFICATION AND SIGNATURE(S)

UNDER PENALTY OF PERJURY, I/we swear that I/we have disclosed all income information including, but not limited to, non-taxable interest income, capital gains, alimony, business and/or commissions, rental income, insurance disability income, veterans disability income, workers' compensation, unemployment payments, etc.

And, **UNDER PENALTY OF PERJURY**, I/we swear that the residence indicated on the front of this form is my/our **primary residence**. And I hereby give the Town of Ogden **authorization to verify such facts** with the appropriate authorities, (Internal Revenue Service, State of New York, and School District).

Signature (Owner 1)	Date signed
Signature (Owner 2)	Date signed



Instructions for Form RP-467

Application for Partial Tax Exemption for Real Property of Senior Citizens

New for 2019

Form RP-467 no longer serves as the application for the Enhanced STAR exemption. Form RP-467 may only be used to apply for the partial tax exemption for real property of senior citizens. It may not be used to apply for the Enhanced STAR exemption, which is a separate exemption.

To apply for the Enhanced STAR exemption, you must file Forms RP-425-E, *Application for Enhanced STAR Exemption for the 2019-2020 School Year*, and RP-425-IVP, *Supplement to Forms RP-425-E and RP-425-Rnw*, with your assessor by taxable status date. You may obtain those forms from your assessor or download them from www.tax.ny.gov. Note: If you do not already have a STAR exemption you may not apply for a new STAR exemption, but you may be eligible for a STAR credit, which is provided in the form of a check. For more information about the STAR credit, visit www.tax.ny.gov/STAR or call 518-457-2036

General information

Real Property Tax Law, section 467, gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying senior citizens. To qualify, seniors must be 65 years of age or older, meet certain income limitations, and other requirements.

For the basic 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of giving exemptions of less than 50% to seniors whose incomes are more than \$29,000.

Under the sliding-scale options, a qualifying senior can have a yearly income as high as \$34,699.99 and get a 20% exemption, or, if the municipality chooses, an income of \$36,499.99 and get a 10% exemption, or an income of \$37,399.99 and get a 5% exemption in places where they are granting the maximum limits. Check with your local assessor or the clerks of the local governments and school districts involved to determine which local options, if any, are in effect.

If you received a STAR exemption on this property for the 2015-16 school year, this application will also serve as an application for the Enhanced STAR exemption. If not, you may be eligible for the Enhanced STAR credit, which is provided in the form of a check. To receive an Enhanced STAR check, you must register for it. For more information, visit www.tax.ny.gov/star or call 518-457-2036.

Note that your property may not receive an exemption both:

- under this law, and
- the persons with disabilities and limited incomes exemption (Real Property Tax Law, section 459-c) for the same municipal tax purpose.

However, where one or more owners qualify for exemption under this section, and the other owner qualifies for exemption under section 459-c, the owners may choose the more beneficial exemption.

Where to file the application

You should file the application Form RP-467:

With:	For:
the city, town or village assessor	partial exemption from city, town and village property taxes
the city or town assessor who prepares the assessment roll used for county, school, or village taxes	partial exemption from county or school district taxes, or from village taxes in villages that do not assess property
the Nassau County Department of Assessment	exemption from county, town or school taxes in Nassau County
the Tompkins County Division of Assessment	exemption from county, city, town, village or school district taxes in Tompkins County

Note: If you submit a self-addressed, prepaid envelope with your application for exemption, the assessor must, within three days after they complete and file the tentative assessment roll, notify you if they approve or deny your application. If you submit a second self-addressed, prepaid envelope the assessor must also notify you that they received your application.

Deadline for filing

You must file the application in the assessor's office on or before the appropriate taxable status date, which, in most towns, is March 1.

- In Nassau County, the taxable status date is January 2, but that county is authorized to establish a later filing date. Contact the county to obtain that date.
- Westchester County towns have either a May 1 or June 1 taxable status date; contact the assessor.
- In cities, the date is determined from charter provisions. In New York City, the taxable status date is January 5, but applications for this exemption may be filed on or before March 15.
- The taxable status date for most villages that assess is January 1, but the village clerk should be consulted for variations.

(Municipalities may choose to accept applications as late as the date the board of assessment review meets to hear assessment complaints, where certain hardship situations exist.)

Exception to deadline: Otherwise qualifying senior citizens, who purchase property after the levy of taxes, may apply to the assessor within 30 days of their acquisition of title. The assessor must notify the applicant and the board of assessment review, by first class mail, of his or her decision and of the applicant's right to review of that decision. If a complaint is filed, the board of assessment review must meet to hear it and determine the exemption amount.

Renewal application

You must timely file an annual renewal application (Form RP-467-Rnw) in the assessor's office to continue the exemption. Although some assessing units may accept renewal applications to be filed after the taxable status date, you should file the renewal application on or before such date. Some municipalities permit the filing of affidavits (Form RP-467-aff/ctv for a city, town, or village, Form RP-467-aff/s for a school district) in lieu of renewal applications after the exemption has been granted on five consecutive assessment rolls.

Line instructions

Property information – If the title to the property is in more than one name, list each name here. See the deed or other proof of title to find the name of the owner or owners. If more than one person owns the property, all owners must qualify for the exemption.

Note: If a person holds a life estate in the property, that person is the legal owner of the property. If the property is held in trust, the exemption may be allowed if the beneficiary of the trust qualifies. Answer all questions on the basis of the beneficiary's qualifications for the exemption. Attach a copy of the trust or other proof of such trustee-beneficiary relationship.

Municipalities which offer the senior citizens exemption may also offer it to otherwise qualifying senior citizens who are tenant-stockholders of a cooperative apartment corporation. The percentage of exemption to which the senior citizen is entitled will be applied to the percentage of the total assessed value of the entire parcel that represents the tenant-stockholder's percentage of ownership of the stock of the corporation.

Location of the property should conform to its description on the latest assessment roll. Contact your assessor for assistance in furnishing this description.

Line 1 – Each of the owners of the property must be 65 years of age or over, except that, where the owners are husband and wife, or are siblings, only one spouse or sibling need be 65 years or over. Age is determined as of the appropriate taxable status date. (Some municipalities may allow the exemption where an otherwise eligible owner becomes 65 years of age after the taxable status date but on or before December 31. Check with your assessor to determine if this option is in effect.)

Where an exemption was in effect on property owned by a married couple, to retain eligibility, a surviving widow or widower must be 62 years of age by the applicable taxable status date. Similarly, where the exemption was granted to a married couple and the older spouse leaves the property due to divorce, legal separation or abandonment, the exemption is retained if the remaining owner is at least 62 years of age.

You must provide satisfactory proof of age. You may provide proof of age from one of the following:

- Driver license
- Birth certificate
- Hospital birth record
- Social Security Administration affidavit of age
- Voter's registration record
- Census record
- Insurance record
- Marriage record
- Passport
- Military record
- Immigration document, etc.

Once you submit proof of age you will not have to submit it in future years unless specifically requested.

Line 2 – To qualify for the senior citizens exemption, you must show either that:

- your previous residence was granted the exemption, or
- that title was vested in the owner or all of the owners for at least 12 consecutive months prior to the date of filing the application.

In computing the 12-month period, it is important that:

- The period of ownership is not interrupted by:
 - a transfer of title to one spouse from the other.
 - a transfer of title to a surviving spouse from a deceased spouse either by will or operation of law.
- The period of ownership of a prior residence may be considered where:
 - there was a taking of the property by condemnation or other involuntary proceeding (except a tax sale) and another property has been acquired to replace the taken property.
 - the prior residence has been sold and a replacement purchase made within one year if both residences are within the State.

Line 3 – The applicant must provide proof of ownership of the particular property upon which the exemption is sought. Such proof might consist of a copy of the deed by which title was acquired by the applicant or other document indicating that title is vested in the applicant. Once this proof has been submitted, it will not have to be submitted in future years unless specifically requested by the assessor.

Lines 4 and 5 – The property must be the legal residence of, and must be occupied by, all owners of the property unless:

- a non-resident owner, who is the spouse or former spouse of the resident owner, is absent from the residence due to divorce, legal separation, or abandonment, or
- an owner is absent from the property while receiving health related services as an inpatient of a residential health care facility and the property is not occupied by anyone other than the spouse or co-owner of such owner. A residential health care facility is a nursing home or other facility that provides or offers lodging, board and physical care including, but not limited to, the recording of health information, dietary supervision and supervised hygienic services.

The property for which the exemption is sought also must be used exclusively for residential purposes. However, if a portion of the property is used for other than residential purposes, the senior citizens exemption will apply only to the portion used exclusively for residential purposes.

Line 6 – The exemption cannot be granted if the income of the owner, or the combined income of all the owners, exceeds the maximum income limit set by the locality. If the owner is married, the income of the spouse must be included in the total unless the spouse is absent from the residence due to a legal separation or abandonment. The income of a non-resident former spouse, who retains an ownership interest, is not included. You should contact the assessor to determine the locally applicable income limits.

Income is to be reported on the basis of the latest preceding income tax year prior to the date of application. This usually is the preceding calendar year.

Income includes:

- all Social Security payments

- salary and wages (including bonuses)
- interest (including nontaxable interest on state or local bonds), total dividends
- net earnings from farming, rentals, business or profession (including amounts claimed as depreciation for income tax purposes)
- income from estates or trusts
- gains from sales and exchanges
- the total amount received from governmental or private retirement or pension plans
- annuity payments (excluding amounts representing a return of capital)
- alimony or support money
- unemployment insurance payments, disability payments, workers' compensation, etc.

Income does not include:

- Supplemental Security Income
- reparation payments made to individuals because of their status as victims of Nazi persecution
- moneys received pursuant to the Federal Foster Grandparent Program
- welfare payments
- proceeds of a reverse mortgage (but any interest or dividends realized from the investment of such proceeds are income)
- gifts, inheritances or a return of capital.

Line 7 – If an owner is an inpatient in a residential health care facility, the owner's other income is not considered income in determining exemption eligibility if it does not exceed the amount paid by such owner, spouse or co-owner for care at the facility. Proof from the facility of the amount paid for an owner's care must be submitted with the application.

Line 8 – At local option, municipalities may permit applicants to deduct from their incomes all medical and prescription drug expenses which are not reimbursed or paid by insurance. Check with the assessor to determine if this option is locally available. If so, complete line 8 on the application. Proof of the expenses and reimbursement, if any, must be submitted with the application.

Line 9 – At local option, municipalities may permit applicants to deduct from their incomes veterans disability compensation payments. Check with the assessor to determine if this option is in effect. If so, complete line 9. Attach proof of receipt of the amount being deducted.

Line 10 – If the owner, any of the owners, or the spouse of any of the owners filed a federal or New York State income tax return for the preceding calendar year, a copy of the return must be submitted with the application. If you do not have a copy of the Federal income tax return, it may be obtained from the District Office of Internal Revenue Service in which the return is filed. Visit www.irs.gov for further information. Instructions on how to request a copy of a New York State income tax return are available online at www.tax.ny.gov/help/contact/get-copy-of-return.htm. Follow the instructions in the section *All Other Returns*.

You can still file your application for exemption with your assessor pending any submission of income tax return(s) you are required to provide with Form RP-467 or RP-467-RNW.

Line 11 – If any child, including a child of tenants or lease holders, resides on the property for which an exemption from school taxes is sought, and such child attends any public school (grades pre-K-12), no exemption from school taxes may be granted unless the school district in which the property is located

has adopted a resolution to permit a school tax exemption for otherwise eligible residential property where children attending public school reside. The child may not have been brought into the residence in whole or in substantial part for the purpose of attending a particular school within the school district.



Application for Enhanced STAR
Exemption for the 2019-2020 School Year

You must submit Form RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw, with this form.
For help completing this form, see the instructions on page 2. Attach additional sheets if necessary.

Form with fields: 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? Yes No
If No, you are not eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR credit. Register at www.tax.ny.gov/star/

2 Will all owners be at least 65 years of age as of December 31, 2019, 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, 2019? Yes No

3 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 the answer to both questions 2 and 3 is 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. The assessor may also require proof of age.

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

If the answer to either of questions 2 and 3 is No, then you do not qualify for the Enhanced STAR exemption, but may continue to receive Basic STAR.

4 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 provide any documentation of eligibility that is required.

All resident owners must sign and date this form.

Signature and Date fields for two owners.

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 applying 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 homeowners' primary residence.

The combined 2017 income of the owners and spouses who reside on the property must not exceed \$86,300 **and** you 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>

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.



TOWN OF Ogden

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

ADDITIONAL RESIDENTS' CONTRIBUTION WORKSHEET (application roll year: 20____)

To be used by income-based exemption applicants who are sharing living expenses with tenants or other adult residents.

Name of Owner(s) _____ SBL #: _____

Street Address _____ Phone Number _____

Total number of people that reside on the premises _____

COMPLETE SECTION **1** (shared/detailed expenses) OR **2** (flat rate contributions) BELOW.

1 For Shared/Detailed Living Expenses:

If the applicant(s) does/do not share a particular expense, leave that line blank. Enter the information pertaining only to the shared expenses of the household. Please round to nearest dollar.

	<u>Amounts paid by OTHER resident(s)</u>		<u>Total Expenses:</u>
1. Real Estate Taxes (Amount paid C/T/S).....	\$ _____ per month x 12	=	\$ _____ per year
2. Utility payments (Gas/Oil/Electric).....	\$ _____ per month x 12	=	\$ _____ per year
3. Telephone &/or TV (cable or satellite).....	\$ _____ per month x 12	=	\$ _____ per year
4. Water/Sewer/Garbage.....	\$ _____ per month x 12	=	\$ _____ per year
5. Insurance Payments.....	\$ _____ per month x 12	=	\$ _____ per year
6. Household Improvements/Maintenance.....	\$ _____ per month x 12	=	\$ _____ per year
7. Mortgage Payments.....	\$ _____ per month x 12	=	\$ _____ per year
8. Other Household Expenses (Groceries/Misc.)	\$ _____ per month x 12	=	\$ _____ per year
9. Totals.....	\$ _____ per month x 12	=	\$ _____ per year

2 For Flat-rate / Regular Contributions:

Contribution to Senior's Household by Other Residents \$ _____ per month / per year
(Circle one)

UNDER PENALTY OF PERJURY, I (we) certify that all of the above information is correct and reflects all expenses incurred by and contributions received for the above-referenced property for the tax year listed above.

SIGNATURE DATE

SIGNATURE DATE

SIGNATURE DATE

SIGNATURE DATE



Application for Enhanced STAR Exemption for the 2019-2020 School Year

You must submit Form RP-425-IVP, Supplement to Forms RP-425-E and RP-425-Rnw, with this form. 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? Yes No

If No, you are not eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR credit. Register at www.tax.ny.gov/star/

2 Will all owners be at least 65 years of age as of December 31, 2019, 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, 2019? Yes No

3 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 the answer to both questions 2 and 3 is 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. The assessor may also require proof of age.

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

If the answer to either of questions 2 and 3 is No, then you do not qualify for the Enhanced STAR exemption, but may continue to receive Basic STAR.

4 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 provide any documentation of eligibility that is required.

All resident owners must sign and date this form.

Signature and Date fields for two owners.

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 applying 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 homeowners' primary residence.

The combined 2017 income of the owners and spouses who reside on the property must not exceed \$86,300 **and** you 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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Department of Taxation and Finance
Office of Real Property Tax Services

RP-425-IVP
(7/18)

**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	

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