

QUALIFICATIONS FOR THE PARTIAL TAX EXEMPTION FOR SENIOR CITIZENS
2019/20

NOTE: If you qualify for the exemption for the first time, and you did not benefit from STAR in 2015 you will need to:

- **REGISTER** with NYS to receive the “Enhanced” STAR credit check - Please call 518-457-2036 or register on their website www.tax.ny.gov/star/
- **FILL OUT** the person over 65 application and follow the instructions below.

If you received STAR on this property for the 2015-16 school year, and you are upgrading to Person over 65, please follow instructions below.

**PER NYS Office of Real Property Tax Service ~ RPTL 467
To receive ENHANCED STAR
You must fill out RP-425 RNW and RP-425-IVP**

Each of the owners must be 65 unless husband & wife or siblings in which case only one must be 65. Proof of age must be submitted. (Birth cert, baptismal, license, passport)

Description of property and tax map number must conform to latest assessment roll.

Applicants must have owned property for at least 12 consecutive months prior to the date of filing the application.

Property must be the **primary (permanent) residence and owner occupied.**

Property cannot be used for anything other than the legal residence.

Income of all owners including spouses must not exceed the limit of \$37,400 and will result in a percentage assessed value exemption based on a sliding scale.

Income (of all owners plus spouses) consists of but is not limited to: Social Security, Pension, wages, dividends, interest on accounts, alimony, disability payments, workman’s compensation, rent collected, etc.

A copy of the SSA-1099 Social Security Benefits form must be submitted.

All inheritances and gifts must be itemized. The source of donors should be noted.

A full copy of the 2018 Federal Income Tax form must be submitted (if filed) and the front Page of the NYS form IT-201 must be submitted no later than April 15th 2019.

Proof of income must be furnished each year by April 15th for the previous year.

A RENEWAL FORM MUST BE FILED EACH YEAR BY MARCH 1ST.

Failure to file will result in the cancellation or denial of the exemption.

This is in accordance with Real Property Tax Law 467.

TOWN OF EAST HAMPTON
BOARD OF ASSESSORS



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: 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):
2 Date you acquired ownership of property (see instructions):
3 Indicate document included with application as proof of ownership (see instructions):
4 Do all the owners of the property presently occupy the premises as their legal primary residence?
4a If the answer to 4 is No, is an owner receiving medical care as an in-patient in a residential health care facility?
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?
4d If the answer to 4c is Yes, is he or she absent from the residence due to divorce, legal separation, or abandonment?
5 Is any portion of the property used for other than residential purposes (commercial, professional office, etc.)?
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 Total income of owner(s) and spouse(s) (subtract line 7 from line 6c)	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 Total income of owner(s) and spouse(s) (subtract line 8a from line 7a)	8b

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

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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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</i> (No adjustment needed for IRAs.)
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 <i>(see tax bill or assessment roll)</i>		
Location of property <i>(street address)</i>		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 <i>(Enter M or C if this property is a mobile home or a cooperative)</i> _____</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.**
