

Application for School TAx Relief (STAR) Exemption

Dear Property Owner,

owned by me (us) and is my (our) primary

residence. I (we) understand it is **my** (**our**)

provide any documentation of eligibility that is

obligation to notify the assessor if I (we) relocate to another primary residence and to

requested.

If you own property and it is your primary residence, you are probably eligible for a STAR school property tax exemption. To receive your exemption complete the following sections, sign, date and **return this form to your local assessor by taxable status date.** The assessor may require proof of residency and ownership.

| Name and telephone number of owner(s) | | Mailing address of owner(s) | |
|---|---|---|--|
| | | | |
| Day Number()_ E-Mail Address | | | |
| Location of Property | Street address | Village (if any) | |
| | City/town | School district | |
| Tax map number or se | | Property identification (see tax bill or assessment roll) | |
| Do you own any oth | er property that is currently r | eceiving the STAR exemption? Yes \Box No | |
| You may be eligible fo 1. If you are app a) Will all ow b) If the prop the spouses of | or a larger school property tax olying for STAR for the 2010 ners be at least 65 years of erty is owned by a husband or siblings be at least 65 yea | age as of December 31, 2010? OR and wife or by siblings, will at least one of rs of age as of December 31, 2010? Yes□ No□ | |
| | | and of any owners' spouses residing on the premises, e for STAR purposes on back of form.) Yes \Box No \Box | |
| either their 2008 feder not routinely required. | al or 2008 State income tax re) The assessor may require pro | owners, including non-resident owners, must attach a copy of turn (if filed). (Tax schedules and tax form attachments are of of age. Return this form to your local assessor by ew York State Office of Real Property Services. | |
| | | residence, age or income shall be subject to a \$100 penalty, shall five years, and may be subject to criminal prosecution. | |
| = ` ´ ´ ` | of the above information is property listed above is | All resident owners must sign and date. | |

Signature

Date

Date

Date

Signature

Signature

GENERAL INFORMATION

The New York State School Tax Relief (STAR) Program provides an exemption from school taxes for owner-occupied, primary residences. Senior citizens with combined 2008 incomes that do not exceed \$74,700 may qualify for a larger "Enhanced" exemption. Senior citizens who would like to continue receiving Enhanced STAR in future years without having to reapply and submit copies of their tax returns to their assessor every year are invited to sign up for the STAR Income Verification Program. Please see Form RP-425-IVP for more information. Seniors who do not choose to enroll in the income verification program must reapply each year to keep the Enhanced exemption in effect. If you are receiving the "Basic" exemption, you usually do not need to reapply in subsequent years, but you must notify the assessor if your primary residence changes.

To apply for either the basic or enhanced STAR exemption, you must file application form RP-425 with the assessor of your city or town (in Nassau or Tompkins County, with the county assessor) on or before the applicable "taxable status date." In towns, taxable status date is generally March 1, except in the counties of Nassau (January 2), and Westchester (either May 1 or June 1- contact local assessor); in cities, check with your assessor. For further information, ask your local assessor.

<u>Application Instructions</u>: 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 factors such as utility bills, voting and automobile registrations, and the length of time you occupy the property each year may be relevant. The assessor may ask you to provide proof of residency and ownership. For the enhanced exemption, proof of age may also be required.

The parcel identification number may be obtained from either the assessment roll or your tax bill.

Income for STAR Purposes: Use the following table for identifying line references on 2008 federal and State income tax forms. You may NOT use your 2009 tax forms.

| Form # | Name of Income Tax Form | Income for STAR Purposes | |
|--------------------|--|---|--|
| IRS Form 1040 | "U.S. Individual Income Tax Return" | Line 37 minus line 15b "adjusted gross income" minus "taxable amount" (of total IRA distributions) | |
| IRS Form | "U.S. Individual Income Tax | Line 21 minus line 11b | |
| 1040A | Return" | "adjusted gross income" minus "taxable amount" (of total IRA distributions) | |
| IRS Form 1040EZ | "Income Tax Return for Single and Joint Filers With No Dependents" | Line 4 only "adjusted gross income" (No adjustment needed for IRA's.) | |
| NYS Form | "Resident Income Tax | Line 18 minus line 9 | |
| IT-201 | Return" (long form) | "federal adjusted gross income" minus "taxable amount of IRA distributions" | |
| NYS Form | "Resident Income Tax | Line 11 minus line 5 | |
| IT-150 | Return" (short form) | "federal adjusted gross income" minus "taxable amount of IRA distributions" | |

THIS SPACE 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 signature

Date