



**APPLICATION FOR SCHOOL TAX RELIEF (STAR) EXEMPTION**

(See instructions on back)

**1. Name and telephone no. of owner(s)**

**2. Mailing address of owner(s)**

\_\_\_\_\_

\_\_\_\_\_

Day No. ( ) \_\_\_\_\_

Evening No. ( ) \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**3. Location of property**

\_\_\_\_\_

Street address

\_\_\_\_\_

City/Town

\_\_\_\_\_

Village (if any)

\_\_\_\_\_

School district

Property identification (see tax bill or assessment roll)

Tax map number or section/block/lot \_\_\_\_\_

**4. Income information: ONLY for senior citizens who seek additional(enhanced) exemption**

If all of the owners are at least 65 years of age (or, for property owned by husband and wife, if one of the owners is at least 65 years of age) and the total income does not exceed \$60,000, enter the total income \_\_\_\_\_. Attach a copy of the latest federal or New York State income tax return if filed and proof of age.

**5. Certification** (All resident owners must sign)

I (we) certify that all of the above information is correct and that **the property listed above is my (our) primary residence.** I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence.

**Date**

**Signature**

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**NOTE:** This application must be filed with your **local assessor.** Do not file this form with the State Board of Real Property Services.

**SPACE BELOW FOR USE OF ASSESSOR**

Application received \_\_\_\_\_

Proof of age \_\_\_\_\_

Proof of income \_\_\_\_\_

Approved \_\_\_\_\_ Yes \_\_\_\_\_ No

Senior additional \_\_\_\_\_ Yes \_\_\_\_\_ No

Assessor 's signature

Date

The **New York State School Tax Relief (STAR) Program** provides an exemption from school taxes for owner-occupied, primary residences. Senior citizens with combined incomes that do not exceed \$60,000 may qualify for a greater ("enhanced") exemption. The STAR exemption is authorized by section 425 of the Real Property Tax Law.

The "enhanced" STAR exemption for eligible senior citizens first applies to 1998-99 school taxes. If your property will be receiving the "Senior Citizens Exemption" authorized by section 467 of the Real Property Tax Law, you do **not** need to apply for the STAR exemption; your property **automatically** qualifies for the enhanced STAR exemption as long as it is eligible for the Senior Citizens Exemption. If you are a low or middle income senior whose property is **not** receiving the Senior Citizens Exemption, your property may still be eligible for the enhanced STAR exemption, but you must **apply** for it. If your application is granted, you must then reapply each year thereafter in order to keep the enhanced exemption in effect.

The "basic" STAR exemption for non-seniors, and for seniors whose combined incomes exceed \$60,000, first applies to 1999-2000 school taxes. If you own your primary residence, your property should be eligible for the basic STAR exemption, but you must **apply** for it. If the basic exemption is granted, you usually do not need to reapply in subsequent years. However, 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 Erie (June 1), Nassau (January 2), and Westchester (June 1); in cities, check with your assessor. For further information, ask your local assessor for the pamphlet "Q&A about the STAR Exemption".

**Application Instructions: 1 and 2.** 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 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 with the application. In addition, the assessor may occasionally request proof of residency after the exemption has been granted, to verify that the property remains your primary residence.

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

**4. Question 4 should be completed ONLY by senior citizens with combined incomes that do not exceed \$60,000. All of the owners must be at least 65 years of age as of taxable status date, except that if the property is owned by a husband and wife, only one of them must be at least age 65.** If you meet these criteria, enter in the space provided the total income of all property owners (including any non-resident owners) for the calendar year immediately preceding the date of application. Your income for STAR purposes is not necessarily the same as your income for federal or state income tax purposes. When calculating your income for STAR purposes, include salary or earnings, social security and retirement benefits, interest, dividends, total gain from the sale or exchange of a capital asset (which may be offset by a loss from the sale or exchange of a capital asset in the same income tax year), and net income from rental property or self-employment (which may **not** be offset by a depreciation allowance for the exhaustion, wear and tear of real or personal property held for the production of income). Do **not** include any return of capital, gifts, inheritances, monies earned through the federal Foster Grandparent Program, or reparations received as a victim of Nazi persecution. **Be sure to attach proof of age and copies of your latest federal or New York State income tax returns if filing was required.**

**5.** All resident owners must **sign and date** the application. **Caution:** Anyone who misrepresents his or her primary residence (or his or her age or income, if answering Question 4) may be subject to a \$100 penalty, may be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.