



First Time Enhanced STAR Exemption

Dear Enhanced STAR Applicant:

The Enhanced STAR exemption is for owner occupants who are 65 years of age or older and have a federal adjusted gross income of \$86,300 or less.

If you have a Basic STAR exemption on your City and School tax bill now, you should apply with the City Bureau of Assessment to upgrade that exemption to the Enhanced STAR when you turn 65. Your Enhanced STAR exemption will continue to be applied to your City and School tax bill as long as you live at your property and qualify.

If you do not have a Basic STAR exemption on your City and School tax bill now, you must register with New York State to receive a check in the mail for your Enhanced STAR savings. The amount of your STAR benefit is the same no matter how you receive it. Visit www.tax.ny.gov/star or call (518) 457-2036.

If you are applying with the City Bureau of Assessment, use this application. As a first time applicant you will be required to supply proof of age for all owners and spouses of owners residing on the property. **You or your spouse must be age 65 by December 31, 2019.** We encourage you to mail in your application with documentation to avoid the long lines.

PLEASE READ ALL DIRECTIONS AND QUESTIONS CAREFULLY. Include a copy of pages 1 & 2 from your **2017** Federal or New York State Income tax returns if you file a return. If you do not file tax returns, you must submit all **2017** income statements to verify income. To qualify for the Enhanced STAR exemption, the **2017** Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) must be **\$86,300.00** or less. If your income exceeds that amount you will still be eligible to obtain the Basic STAR exemption if you continue to live on the property.

You should have already received the **2017** year end statements and tax return which you need to file with your renewal application. Your completed STAR renewal application **should** be returned as soon as possible to avoid processing delays. **The application must be returned no later than February 1, 2019.** You will receive a written notice from Assessment if you qualify, or not qualify, for the Enhanced STAR exemption.

Due to Changes made by New York State, in addition to the form supplied by the City of Rochester, you must fill out the New York State RP-425 forms enclosed in this package. New York State will verify your income and you will no longer be required to submit documentation in the future to the Bureau of Assessment starting with the 2020 tax year. If you fail to return the New York State RP-425 forms, you will not receive the exemption.

As always, the Assessment staff is available to help you. Please call the **Exemption Hotline at 585-428-6994**, Monday through Friday, between 9:00 a.m. and 5:00 p.m., if you have any questions.

Sincerely,

Michael S. Zazzara
City Assessor





City of Rochester

ENHANCED STAR EXEMPTION

2019-2020 FIRST TIME APPLICATION

PLEASE RETURN APPLICATION AS SOON AS POSSIBLE

THE LAST LEGAL DATE TO FILE AN APPLICATION IS FEBRUARY 1, 2019

SBL# _____

Name: _____

Address: _____

Was the **2017** Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) \$86,300 or less?

☐ YES

☐ NO

Did applicant(s) and spouse(s) file for **2017**: Federal Income Tax Return?
New York State Return?

☐ YES(see#1)

☐ NO (see#2)

☐ YES(see#1)

☐ NO (see#2)

1. If **YES** for either, attach a **copy** of page 1 of your Federal tax return and pages 1 & 2 of your NYS return.

2. If **NO**, submit all **2017** income statements (1099's, Social Security, interest, etc.)

Please provide proof that all owners will be at least age 65 by December 31, 2019. Only one owner needs to be age 65 if married couple or siblings.

Please provide proof of residence if your mail is not delivered to the property applied for. (A copy of a **recent** driver's license, voter's registration card, passport, or a cable television or telephone bill.)

☐ YES

Does at least one of the property owners use the property as their legal residence?

☐ NO

(If NO, please explain on back of form.)

☐ YES

Is there another person the City should contact if we have any questions regarding your application?

☐ NO

Name _____ Telephone # _____

Email: _____

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

NEW YORK STATE HAS MADE CHANGES REGARDING THE ENHANCED STAR EXEMPTION. IN 2020 YOU WILL NO LONGER NEED TO RENEW THE EXEMPTION WITH THE CITY OF ROCHESTER. IT IS MANDATORY THAT YOU FILL OUT THE NEW YORK STATE RP-425 IVP & RP-425-e FORMS TO CONTINUE RECEIVING THE ENHANCED STAR EXEMPTION.

OVER =>

NOTE: You can only have one STAR exemption in New York State and you cannot apply for or receive a residency or homestead exemption from any other state.

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

I certify that all the above information is correct and that the property listed above is my primary residence. I understand it is my obligation to notify the assessor if I relocate to another primary residence and to provide any documentation of eligibility that is requested. I understand that any misrepresentation of primary residence, age or income shall be subject to a \$100 penalty, result in the inability to receive the STAR exemption for six years and may be subject to criminal prosecution.

SIGNATURE(S)	DATE	TELEPHONE #	SOCIAL SECURITY NUMBER
X _____	_____	_____	_____
YOUR SIGNATURE			

X _____	_____	_____	_____
SPOUSE'S OR OTHER OWNER'S SIGNATURE			

IF YOU HAVE ANY QUESTIONS,
PLEASE CALL: 585-428-6994

Please mail to:
City of Rochester
Bureau of Assessment
30 Church Street, Room 101A
Rochester, NY 14614

YOU MUST RETURN THE ORIGINAL SIGNED FORM WITH PROOF OF INCOME BEFORE WE CAN PROCESS YOUR APPLICATION. YOU ALSO NEED TO FILE THE NEW YORK STATE RP-425 IVP & 425-E FORMS.



MUST BE FILED WITH THE CITY OF ROCHESTER BY FEBRUARY 1, 2019

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	

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

For assessor's use only

6-digit muni code _____

Ownership code (Enter **M** or **C** if this property is a mobile home or a cooperative) _____

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.
