City of Rochester

Department of Finance
City Hall Room 101A, 30 Church Street
Rochester, New York 14614-1299
www.cityofrochester.gov

Bureau of
Assessment

First Time Enhanced STAR Exemption

Dear Enhanced STAR Applicant:

The Enhanced STAR exemption is for owner occupants that are 65 years of age or older and have a federal adjusted gross income of $86,000 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 the 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, 2018. 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 page 1 from your **2016** Federal or New York State Income tax returns if you file a return. If you do not file tax returns, you must submit all **2016** income statements to verify income. To qualify for the Enhanced STAR exemption, the **2016** Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) must be $86,000 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. **Please note that New York State legislation has added a Cost of Living Adjustment that will annually be applied to the maximum income limit.**

You should have already received the **2016** year end statements and tax return which you need to file with your application. Your completed STAR application **should** be returned soon to avoid processing delays. **The application must be returned no later than February 1, 2018.** You will receive a written notice from this Bureau if you qualify, or not qualify, for the Enhanced STAR exemption.

You may authorize this Bureau to transmit your Social Security number(s) to the New York State Department of Taxation and Finance (DTF) for income verification next year and subsequently. If you choose this option and the DTF qualifies your income, you will not be required to submit paper documentation to this Bureau in future years. Please indicate your preference on the application. Even if you choose this option, you must submit the paperwork requested this year.

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
2018-2019 FIRST TIME APPLICATION

PLEASE RETURN APPLICATION AS SOON AS POSSIBLE
THE LAST LEGAL DATE TO FILE AN APPLICATION IS FEBRUARY 1, 2018

SBL#_____

Name:_____

Address:_____

_____

Was the 2016 Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) $86,000 or less?	☐ YES ☐ NO
Did applicant(s) and spouse(s) file for 2016: Federal Income Tax Return?	☐ YES(see#1) ☐ NO (see#2)
New York State Return?	☐ YES(see#1) ☐ NO (see#2)

1. *If **YES** for either, attach a **copy** of page 1 of your return*
2. *If NO, submit all 2016 income statements (1099's, Social Security, interest, etc.)*

Please provide proof that all owners will be at least age 65 by December 31, 2018. 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
☐ NO
Does at least one of the property owners use the property as their legal residence? (If NO, please explain on back of form.)

☐ YES
☐ NO
Is there another person the City should contact if we have any questions regarding your application?
Name _____ Telephone # _____
Email: _____

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

** YOU MUST FILE A 2016 NY STATE INCOME TAX RETURN TO USE THIS OPTION **

In the Fall of 2018 you will be able to renew your Enhanced STAR Exemption without submitting any paperwork. Please indicate below if you wish to have the City of Rochester Assessor contact the New York State Department of Taxation and Finance to verify your income for the next exemption period. The Social Security numbers that you provide in the certification area of this form will be used for that purpose. Please be assured that the utmost security and confidentiality will be observed in the use of those Social Security numbers.

_____ Yes, please use my/our Social Security numbers to verify income eligibility For future years.

_____ No, do not use my/our Social Security numbers to verify income eligibility.
I/we will submit all income tax returns and earnings statements annually.

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.