



First-Time

Please return the completed AGED Application in Person ASAP

You must apply no later than FRIDAY, February 1, 2019

Dear Property Owner:

This is the first-time application for the Real Property Tax Senior Citizen's Exemption.

You will be a first-time exemption applicant if you choose to apply. **It is necessary for you to come in person (bring your supporting documents)** to the City of Rochester, Bureau of Assessment, City Hall-Room 101A, 30 Church Street, any Monday through Friday (except Holidays) between 9:00 AM and 5:00 PM **by Friday, February 1, 2019**.

Last year's (**2017**) income information is requested on the application. You already have the necessary income tax returns, social security forms, bank interest statements, etc., you will need to file. We request that you bring in your tax returns (including schedules), 1099 statements and your original application form as soon as you can to avoid the busy periods later. The Assessment staff will complete the income portion of the application with you. Please bring proof of your age with you when you apply for the exemption. Once all filing information has been received, **a property inspection will be scheduled to verify residency and inventory.**

Approved Senior Citizen Exemptions in the City of Rochester reduce real property taxes for City, City School District, and County of Monroe tax bills. Depending on your **2017** income (which cannot exceed **\$37,400**) tax abatements range from 50% down to 5% of your assessment.

If you believe you may be over the income limit, please file anyway and we will review your information. If you fail to qualify for the Senior Citizens Exemption you may qualify for the **Enhanced STAR** exemption (income cannot exceed **\$86,300**).

Information regarding the Enhanced Star Exemption for Seniors:

- If you qualify for the Senior Citizen exemption **and** you currently have a Basic Star exemption, we can upgrade your Basic Star to the Enhanced Star for greater tax savings but you must fill out the additional New York State forms enclosed in this package.*
- If your income exceeds the \$37,400 limit, but not greater than \$86,300 and you are currently receiving the Basic Star exemption, you still qualify for the Enhanced Star Exemption. Call the Exemption Hot Line (585) 428-6994 during business hours for more information.*
- If you qualify for the Senior Citizen exemption and you do **not** have a current Basic Star exemption, you should register with New York State to receive the Enhanced Star Credit. Visit www.tax.ny.gov/star or call (518) 457-2036.*

We look forward to helping you. If you need assistance completing the forms or have any questions, please call the **Exemption Hot-Line at (585) 428-6994** during business hours.

Sincerely,

Michael S. Zazzara
City Assessor





City of Rochester, New York

APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF AGED PERSONS

RETURN APPLICATION BY: _____

LAST LEGAL DATE TO APPLY IS FRIDAY, FEBRUARY 1, 2019

ALL FIRST TIME APPLICANTS MUST APPEAR IN PERSON

SBL# _____

Name: _____

Address: _____

Remember to sign top
of other side →

2019-2020

1.	Name of owner or owners of property (applicants)	Property Address
Owner:		
Spouse:		
Other:		
2.	Status: <input type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Widowed <input type="checkbox"/> Separated <input type="checkbox"/> Divorced If widowed, submit a copy of the death certificate with application. If legally separated, submit a copy of the court documents with application.	
3.	Documents submitted with application as proof of age of owners: Owner: <input type="checkbox"/> Birth/Baptismal Certificate <input type="checkbox"/> Drivers Lic. <input type="checkbox"/> Other _____ Spouse: <input type="checkbox"/> Birth/Baptismal Certificate <input type="checkbox"/> Drivers Lic. <input type="checkbox"/> Other _____ Other: <input type="checkbox"/> Birth/Baptismal Certificate <input type="checkbox"/> Drivers Lic. <input type="checkbox"/> Other _____	
4a.	Do all the owners of the property reside on the premises? <input type="checkbox"/> Yes <input type="checkbox"/> No	
4b.	If answer to 4a is NO , does the owner reside in a health care facility? <input type="checkbox"/> Yes <input type="checkbox"/> No	
4c.	If answer to 4b is YES , provide a statement from the facility indicating the amount paid in 2017.	
5.	Are any school age children (including tenant children) residing on premises? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES , Student Name _____ Grade Level _____ School Attended _____	
6.	Did applicant(s) file for 2017 : Federal Income Tax Return? <input type="checkbox"/> Yes <input type="checkbox"/> No New York State Return? <input type="checkbox"/> Yes <input type="checkbox"/> No If YES for either, attach a copy of the return(s) and schedules and a copy of the 2017 Social Security 1099. If NO , submit all 2017 income statements (1099's).	
7.	Is there another person the City should contact if we have any questions regarding your application? <input type="checkbox"/> Yes <input type="checkbox"/> No Name _____ Telephone # _____ EMAIL: _____	

NOTE: You can only have one Aged exemption in New York State and none from other states.

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

I certify that all statements submitted with this application are true and correct to the best of my belief and I 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 \$100.00.

SIGNATURE(S)

DATE

TELEPHONE #

SOCIAL SECURITY NUMBER

X _____
YOUR SIGNATURE

DATE

TELEPHONE #

_____-_____-_____
SOCIAL SECURITY NUMBER

X _____
SPOUSE'S OR OTHERS' SIGNATURE

DATE

TELEPHONE #

_____-_____-_____
SOCIAL SECURITY NUMBER

EMAIL: _____

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

DO NOT WRITE IN SPACES BELOW, FOR OFFICE USE ONLY

DATE OF OWNERSHIP: _____

USE CODE: _____

	SOCIAL SECURITY (FORM SSA-1099)				\$
	SOCIAL SECURITY (SPOUSE)				
PENSIONS & ANNUITIES					
INTEREST ON SAVINGS, BONDS, NOTES MORTGAGES					
WAGES					
STOCK DIVIDENDS					
RENTAL INCOME					
OTHER (LIST)					
TOTAL AMOUNT PAID TO RESIDENTIAL HEALTH CARE FACILITY: \$ _____					TOTAL INCOME \$



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.
