



Application for School Tax Relief (STAR) Exemption

Dear Property Owner,

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 No. () _____

E-mail Address _____

Location of Property

Street address

Village (if any)

City/town

School district

Tax map number or section/block/lot _____

Property identification
(see tax bill or assessment roll)

Do you own any other property that is currently receiving the STAR exemption? Yes No

If yes, please give the address of each such property: _____

You may be eligible for a larger school property tax savings if you meet these age and income requirements:

1. If you are applying for STAR for the 2010-2011 school year:
 - a) Will all owners be at least 65 years of age as of December 31, 2010?
OR
 - b) If the property is owned by a husband and wife or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2010? Yes No

2. Is the total 2008 income of all the owners, and of any owners' spouses residing on the premises, \$74,700 or less? (See definition of income for STAR purposes on back of form.) Yes No

If the answer to both questions 1 and 2 is yes, all owners, including non-resident owners, must attach a copy of either their 2008 federal or 2008 State income tax return (if filed). (Tax schedules and tax form attachments are not routinely required.) The assessor may require proof of age. **Return this form to your local assessor by taxable status date.** Do not file this form with the New York State Office of Real Property Services.

Caution: Anyone who misrepresents his or her primary residence, age or income shall be subject to a \$100 penalty, shall be prohibited from receiving the STAR exemption for five years, and may be subject to criminal prosecution.

I (we) certify that all of the above information is correct and **that the property listed above is owned by me (us) and 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** and to provide any documentation of eligibility that is requested.

All resident owners must sign and date.	
_____ Signature	_____ Date
_____ Signature	_____ Date
_____ Signature	_____ Date

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.

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

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