



Application for School Tax Relief (STAR) Exemption

Dear Property Owner,

You may be eligible for a School Property Tax Savings. If you own property and it is your primary residence, you are probably eligible for a STAR school property tax exemption. To get your exemption all you have to do is **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 Number ()	
Evening Number ()	

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)

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

1. Are all owners at least 65 years of age (as of taxable status date) or is the property owned by a husband and wife and is one spouse at least 65 years of age (as of taxable status date)? Yes Q No Q
2. Is the total income of all owners and any owners' spouses residing on the property \$60,000 or less? (See definition of income for STAR purposes on back of form.) Yes Q No Q

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

Caution: Anyone who misrepresents his or her primary residence, age or income 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.

I (we) certify that all of the above information is correct and that **the property listed above is owned by 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 of three dwelling units or less. Senior citizens with combined incomes that do not exceed \$60,000 may qualify for a larger ("enhanced") exemption. Taxpayers must reapply each year in order to keep the enhanced exemption in effect. You usually do not need to reapply for the basic exemption 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.

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 the tax bill.

Income for STAR Purposes: Use the following table for identifying line references on 1997 federal and State income tax forms. (Line numbers may change when the 1998 tax forms are finalized.)

Form #	Name of 1997 Form	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 32 minus line 15b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 16 minus line 10b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only <i>"adjusted gross income" (No adjustment needed for IRA's.)</i>
NYS Form IT-201	"Resident Income Tax Return"	Line 18 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>
NYS Form IT-200	"Resident Income Tax Return"	Line 8 only <i>"federal adjusted gross income" (No deduction allowed for the amount listed on line 7.)</i>
NYS Form IT-100	"Resident Fast Form Income Tax Return"	Add lines 2 through 6 and subtract any amount on line 7 <i>Add "wages, salaries, tips, etc.," "taxable interest income," "interest income on U.S. government bonds," "dividends," and "unemployment compensation" and subtract "individual retirement arrangement (IRA) deduction"</i>

SPACE BELOW FOR USE OF ASSESSOR

Application received _____
 Proof of age _____
 Proof of income _____
 Proof of residency _____

Approved Yes _____ No _____
 Senior additional Yes _____ No _____

Assessor's signature _____

Date _____