



**STAR ENHANCED EXEMPTION INSTRUCTION SHEET**

**APPLICATIONS RECEIVED AFTER THE FILING DEADLINE WILL BE DENIED, RETAINED FOR PROCESSING AND CONSIDERED FOR THE NEXT TAX YEAR**

**Filing Deadline:** March 1<sup>st</sup>

**Applications Accepted:** In Person: Monday through Friday 9:00AM to 4:30PM  
Mail: (Must be POSTMARKED no later than March 1<sup>st</sup>)\* Assessor's Office / Star Enhanced One Independence Hill Farmingville, NY 11738

**\*WHEN MAILING, REGISTERED/RETURN RECEIPT IS RECOMMENDED\***

- Requirements:**
1. All owners must be 65 years of age or older by December 31, 2014. Property owned by married couples, OR siblings, only one must be 65 years of age or older.
  2. One of the applicants must be the owner and occupant of a one, two, three-family residence, farm home, condominium or Co-op. (The Star Enhanced Exemption is not available for seasonal residences.)
  3. Combined income of all owners and spouse(s) cannot exceed the Federal Adjusted Gross income of **\$81,900** as shown on Federal or State Income Tax Return Form 1040 (See the definition of income for STAR purposes on the back of this form). **If your GROSS income is under \$37,399.99 you may qualify for a Senior Citizen Low Income Exemption (RP467).**

In addition to the **COMPLETED** application, the Town of Brookhaven requires you to **submit PHOTOCOPIES** from the following checklist:

**Submit one of the following in each group:**

1. **We need a copy of one of the following as proof of ownership:**  
 "Deed" for a house/condominium **PURCHASED WITHIN THE LAST 2 MONTHS**  
 "Bill of Sale" for properties in Greenwood Village  
 "Certificate of Shares" If you live in a Co-op regardless of length of time.

**As additional proof of ownership we may need one or more of the following:**

- If the owner on record is a Trust  
 a copy of the Trust.
  - If the owner on record has changed due to a death:  
 a copy of Death Certificate.
  - If the owner on record has changed due to a marriage/divorce:  
 a copy of the Marriage License.  a copy of the Divorce Decree.
2. **To prove age you must provide one of the following for all owners and spouses:**  
 NYS Driver's License  Non-Driver's ID  Birth Certificate  Passport
  3. **To prove residency you must provide one of the following for all owners and spouses:**  
 NYS Driver's License  Non-Driver's ID  Voter's Registration  NYS Car Registration
  4. **To prove Federal Adjusted Gross Income:**  A copy of the 1<sup>st</sup> 2 pages of the 2012 Federal or State Income Tax Return for all owners and spouses. **Note:** In the event you are not required to file an Income Tax Return, attach copies of **All your 1099's** from 2012.

**Approval:** If this exemption is approved, the savings will be applied to the **December 2014 tax bill.**

**Denial:** Notice of Denials will be mailed to applicants.

**Renewing:** The STAR ENHANCED Exemption **must be renewed each year by March 1<sup>st</sup>** (Approved Exemption applicants will automatically receive a "Renewal Application" for the following year. Please call our office if you do not receive your renewal by January 1<sup>st</sup>).

**Receipt:** Please complete and return the attached post card "Receipt" with your application. It will be "Date Stamped" and returned to you.

**Your "Date Stamped" Receipt is your ONLY evidence of filing your exemption.**

**Questions:** 631-451-6205 631-451-9051 631-451-9053 631-451-9075

631-451-6307 (Co-ops)



New York State Board Of Real Property Services

Date Stamp

**ENHANCED**  
Application for School Tax Relief (STAR) Exemption  
**FILING DEADLINE: MARCH 1<sup>st</sup>**

If you own property and it is your primary residence, you may be eligible for a STAR school property tax exemption. To get your exemption, you must 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 of owner(s)**

**Mailing address of owner(s)**

\_\_\_\_\_

**Daytime Phone#** \_\_\_\_\_

**E-mail Address** \_\_\_\_\_

Location of property if different than mailing address:

Street: \_\_\_\_\_ City: Holtsville Zip code: 11742

**Tax Map # - District/Section/Block/Lot** \_\_\_\_\_

**Date of Purchase:** \_\_\_\_\_

**Or Name of Co-op:** Birchwood Glen Owners Corporation **Total Shares:** \_\_\_\_\_ **Shares to the Unit:** \_\_\_\_\_

1. Will all owners be at least 65 years of age as of December 31, 2014? **OR**  
Is the property owned by a married couple or by siblings, whereby at least one spouse or sibling will be 65 years of age as of December 31, 2014? ..... **Yes**  **No**
2. Is the total **FEDERAL ADJUSTED GROSS INCOME** of all the owners, and of any owners' spouses residing on the premises **\$81,900** or less? (See the definition of income for STAR purposes on the back of this form)  
**Yes**  **No**
3. Do you file an Income Tax Return with the IRS? **Yes**  **No**  If you answered yes, attach **COPIES** of the first two pages of your **2012 Federal or State Tax Return** showing the **FEDERAL ADJUSTED GROSS INCOME**.  
If you answered no, attach **COPIES** of all the **1099s** you have received for the **2012** year including Social Security, IRA's and any Pensions. We may also require proof of non-filing (IRS form 4506-T).
4. Are you or your spouse currently receiving a real estate exemption on another residential property (in NY or any other state) where such exemption requires that the property must be your primary or legal residence? **Yes**  **No**   
If **Yes**, what is the address? \_\_\_\_\_

**CAUTION:** Anyone who misrepresents his or her PRIMARY RESIDENCE, AGE OR INCOME shall be subject to a \$100 penalty and will be prohibited from receiving STAR Exemption for five years and may be subject to criminal prosecution.

**Do not file this form with the State Board of Real Property Services**

**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 & SPOUSES MUST SIGN AND DATE**

<b>Signature</b>	<b>Date</b>
<b>Signature</b>	<b>Date</b>

PLEASE FILL IN NAME AND ADDRESS ON RECEIPT BELOW

**Please call our office if you do not receive a copy of your receipt returned to you in the mail.**

**TAX MAP#**



Town of  
Brookhaven  
Long Island

**Department of the Assessor**

James Ryan, Assessor  
One Independence Hill  
Farmingville, NY 11738

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State & Zip code

**GENERAL INSTRUCTIONS**

The New York State School Tax Relief (STAR) Program provides an exemption from school taxes for owner occupied, primary residences. Senior citizens with combined 2012 incomes that do not exceed \$81,900 may qualify the "Star Enhanced" Exemption. **Senior citizens who would like to continue receiving Enhanced STAR** in future years without having to reapply and submit copies of their NYS 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 STAR Exemption in effect. If you are receiving the "Basic" Exemption, you do not need to reapply in subsequent years, but you must notify the assessor if your primary residence or ownership status changes.

To apply for either the Basic or Enhanced STAR Exemption, you must file application form RP-425 (STAR) or RP-425E (Star Enhanced) with your assessor of your city or town on or before the applicable "taxable status date." In towns, taxable status date is generally March 1st. For further information, please contact 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 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 STAR 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 ENHANCED Purposes:** Use the following table for identifying line references on 2012 Federal and State Income Tax Return.

**You may NOT use your 2013 Tax Return.**

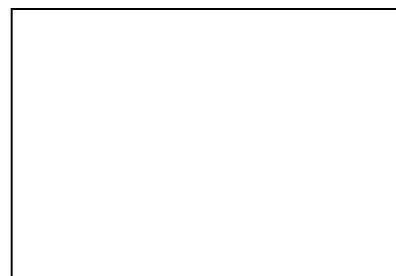
Form #	Name of Income Tax Return	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b <i>"adjusted gross income" minus "taxable amount" (of total IRA distributions)</i>
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b <i>"adjusted 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	"Residential 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>

PLEASE DO NOT DETACH RECEIPT

**TOWN OF BROOKHAVEN ASSESSOR**  
**STAR ENHANCED EXEMPTION**  
**RECEIPT**

\_\_\_\_\_  
 Suffolk County Tax Map #

\_\_\_\_\_  
 Item#



RECEIVED – DATE STAMP

**FILING DEADLINE: MARCH 1st**