



**STAR BASIC 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 1st)\*

Assessor's Office / Star Basic  
One Independence Hill  
Farmingville, NY 11738

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

**Requirements:**

- 1.) One of the applicants must be the recorded owner and occupant of a one, two, three-family residence, farm home, condominium or Co-op. (The Star Basic Exemption is not available for seasonal residences.)
- 2.) The combined income of the owners and spouses who reside on the property can not exceed \$500,000 in the 2012 income tax year. *Note: The NYS Department of Tax & Finance will be confirming the income eligibility of STAR recipients.*

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

**Submit Photocopies of:**

**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** OR
- "Bill of Sale" for properties in Greenwood Village OR
- "Certificate of Shares" If you live in a **Co-op**, regardless of length of time.

**We need a copy of the legal document if your ownership has changed due to a Marriage License, Divorce Decree or Death Certificate.**

If the ownership is in a "Trust", we need a copy of the Trust

**2. And for every application, we need one of the following showing the current address as proof of residency:**

- NYS Driver's License OR
- Non-Driver ID from DMV OR
- Voter's Registration Card OR
- NYS Car Registration

If you have not yet changed your driver's license, you can write the new address in the space provided on the back and then photocopy both front & back of the license.

**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.

Star Basic will be denied and removed automatically if your income ever exceeds the income maximum.

**You will be required to reapply if your income drops back down below the maximum.**

**Renewing:**

The STAR BASIC Exemption **does not** have to be renewed each year.

This exemption will remain on your property until there is a change of ownership, income or until you notify this office of a change in your residency.

**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)

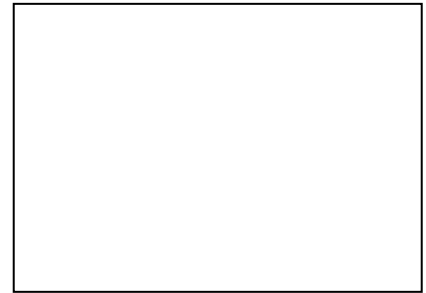


New York State Board of Real Property Services

# BASIC

Application for School Tax Relief (STAR) Exemption

**FILING DEADLINE: MARCH 1<sup>ST</sup>**



You may be eligible for a School Property Tax Savings. If you own property and it is your primary residence, and your income does not exceed \$500,000 you may be eligible for a STAR school property tax exemption. To apply, complete the following sections, sign, date and return this form along with required documentation to your local assessor on or before March 1<sup>st</sup>.

**Name(s) of Owner(s)** \_\_\_\_\_ **Mailing address of owner(s)** \_\_\_\_\_

**Daytime Phone# ( )** \_\_\_\_\_

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

**Location of property if different than Mailing address:**  
Street Address \_\_\_\_\_ City Holtsville State New York Zip Code 11742 Village (if any) \_\_\_\_\_

**Tax Map # Dist/Section/Block/Lot:** \_\_\_\_\_

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

Did the combined income of the owners and spouses who reside on the property exceed \$500,000 in the 2012 income tax year? *Note: The NYS Department of Tax & Finance will be confirming the income eligibility of STAR recipients.* **Yes**  **No**  If yes, you are not eligible for the STAR exemption for the 2014-2015 school year.

**You may be eligible for a larger school property tax savings if you meet these age and income requirements:**  
1. Will all owners be at least 65 years of age as of December 31, 2014? **Yes**  **No**  **OR** 2. If the property is owned by a married couple or by siblings, will at least one be 65 years of age or older by December 31, 2014? **Yes**  **No**   
**If the answers to either question 1 or question 2 are yes, answer question number 3.**  
3. Is the total 2012 Federal Adjusted Gross Income of all owners and any owner's spouses \$81,900 or less (See the definition of income for STAR purposes on the back of this form)? **Yes**  **No**  **If Yes, submit photocopies of the 1<sup>st</sup> two pages of your 2012 Federal Income Tax Return and NYS driver's license as proof of age.**

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, ownership, or age shall be subject to a \$100 penalty, will 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

**Important! Be sure to include the necessary photocopies with your application:**

- IF you need to prove ownership:** Did you submit one of the following?
  - a. Recorded Deed – all pages (Home or condo)
  - b. Bill of Sale (Greenwood Village only)
  - c. Certificate of Shares (Co-op)
- To prove residency:** submit one of the following: (with the current address)
  - a. NYS Driver License or Non-Driver ID
  - b. Voters Registration Card
  - c. NYS Car Registration

**PLEASE FILL IN YOUR NAME AND ADDRESS ON THE RECEIPT BELOW**

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



Town of Brookhaven Long Island

Department of the Assessor

James Ryan, Assessor  
One Independence Hill  
Farmingville, NY 11738

\_\_\_\_\_  
Name

\_\_\_\_\_  
Address

\_\_\_\_\_  
City, State & Zip Code

**TAX MAP #**

**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.**

**FILING DEADLINE: MARCH 1st**

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 BASIC EXEMPTION**  
**RECEIPT**

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

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



**RECEIVED - DATE STAMP**