



## Enhanced STAR Exemption Renewal

Dear Enhanced STAR Applicant:

The Enhanced STAR exemption is for owner occupants that are 65 years of age or older and have a federal adjusted gross income of \$86,300 or less.

This is the Enhanced STAR renewal application. Annual renewal of Enhanced STAR exemptions is required by State of New York law. We encourage you to **mail** in your application with documentation to avoid the long lines.

**PLEASE READ ALL DIRECTIONS AND QUESTIONS CAREFULLY.** Include a copy of page 1 from your **2017** Federal or New York State Income tax returns if you file a return. If you do not file tax returns, you must submit all **2017** income statements to verify income. To qualify for the Enhanced STAR exemption, the **2017** Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) must be **\$86,300** or less. If your income exceeds that amount you will still be allowed the Basic STAR exemption if you continue to live on the property.

You should have already received the **2017** year end statements and tax return which you need to file with your application. Your completed STAR application **should** be returned soon to avoid processing delays. **The application must be returned no later than February 1, 2019.** You will receive a written notice from this Bureau if you qualify, or not qualify, for the Enhanced STAR exemption.

**Due to Changes made by New York State, in addition to the form supplied by the City of Rochester, you must fill out the New York State RP-425 forms enclosed in this package. New York State will verify your income and you will no longer be required to submit documentation in the future to the Bureau of Assessment starting with the 2020 tax year. If you fail to return the New York State RP-425 forms, you will not receive the exemption.**

As always, the Assessment staff is available to help you. Please call the **Exemption Hotline at 585-428-6994**, Monday through Friday, between 9:00 a.m. and 5:00 p.m., if you have any questions.

Sincerely,

Michael S. Zazzara  
City Assessor





City of Rochester  
ENHANCED STAR EXEMPTION  
2019-2020 RENEWAL APPLICATION

PLEASE RETURN APPLICATION AS SOON AS POSSIBLE

THE LAST LEGAL DATE TO FILE AN APPLICATION IS FEBRUARY 1, 2019

SBL# \_\_\_\_\_

Name: \_\_\_\_\_

Address: \_\_\_\_\_

\_\_\_\_\_

Was the <b>2017</b> Federal Adjusted Gross Income minus taxable IRA distributions for all owner(s) and spouse(s) \$86,300 or less?		<input type="checkbox"/> YES	<input type="checkbox"/> NO
Did applicant(s) and spouse(s) file for <b>2017</b> : Federal Income Tax Return?		<input type="checkbox"/> YES(see#1)	<input type="checkbox"/> NO (see#2)
New York State Return?		<input type="checkbox"/> YES(see#1)	<input type="checkbox"/> NO (see#2)
1. If <b>YES</b> for either, attach a <b>copy</b> of page 1 of your Federal tax return and pages 1 & 2 of your NYS return.			
2. If <b>NO</b> , submit all <b>2017</b> income statements (1099's, Social Security, interest, etc.)			
<input type="checkbox"/> YES <input type="checkbox"/> NO	Does at least one of the property owners use the property as their legal residence? (If NO, please explain on back of form.)		
<input type="checkbox"/> YES <input type="checkbox"/> NO	Is there another person the City should contact if we have any questions regarding your application? Name _____ Telephone # _____ Email: _____		
<input type="checkbox"/> YES <input type="checkbox"/> NO	Since filing last year's application, has there been any change in the ownership of the property? (If an owner has died, please attach a copy of the death certificate, if not previously submitted.)		

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

NEW YORK STATE HAS MADE CHANGES REGARDING THE ENHANCED STAR EXEMPTION. IN 2020 YOU WILL NO LONGER NEED TO RENEW THE EXEMPTION WITH THE CITY OF ROCHESTER. IT IS MANDATORY THAT YOU FILL OUT THE NEW YORK STATE RP-425 IVP & RP-425-e FORMS TO CONTINUE RECEIVING THE ENHANCED STAR EXEMPTION.

OVER =>

NOTE: You can only have one STAR exemption in New York State and you cannot apply for or receive a residency or homestead exemption from any other state.

IMPORTANT NOTICE: ALL OWNERS AND SPOUSES MUST SIGN THIS APPLICATION

I certify that all the above information is correct and that the property listed above is my primary residence. I understand it is my obligation to notify the assessor if I relocate to another primary residence and to provide any documentation of eligibility that is requested. I understand that any misrepresentation of primary residence, age or income shall be subject to a \$100 penalty, result in the inability to receive the STAR exemption for six years and may be subject to criminal prosecution.

SIGNATURE(S)	DATE	TELEPHONE #	SOCIAL SECURITY NUMBER
X _____	_____	_____	_____
YOUR SIGNATURE			
X _____	_____	_____	_____
SPOUSE'S OR OTHER OWNER'S SIGNATURE			

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

Please mail to:  
City of Rochester  
Bureau of Assessment  
30 Church Street, Room 101A  
Rochester, NY 14614

**YOU MUST RETURN THE ORIGINAL SIGNED FORM WITH PROOF OF INCOME BEFORE WE CAN PROCESS YOUR APPLICATION. YOU ALSO NEED TO FILE THE NEW YORK STATE RP-425 IVP & 425-E FORMS.**



**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](http://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.**

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