



**Application for School TAX Relief (STAR) Exemption
BASIC & ENHANCED (FIRST TIME APPLICATION)**

Town of Southampton Department of Assessment
116 Hampton Road, Southampton, NY 11968 (631) 283-6020

NAME _____ **E-MAIL ADDRESS** _____

ADDRESS _____ **TAX MAP NUMBER** _____

_____ **SCHOOL DISTRICT** _____

If you own your home, it is your primary residence, and your income does not exceed \$500,000, you may be eligible for a Basic **STAR** school property tax exemption. Please complete this form, sign, date and return it, along with required proof (see instructions) no later than **March 1, 2016**. New owners within the past year must attach a copy of their deed.

Basic STAR is for residents who own and primarily reside on the property and meet the above income criteria. **Do not submit proof of income** if you are filing for Basic Star. Please be advised that by filing this Application, the 2014 adjusted gross income of owners will be verified by the New York State Department of Taxation and Finance and the results will be transmitted to the Assessor.

All Applicants:

- ❖ Do you or your spouse **own any other property** that is currently receiving the **STAR** exemption? Yes No
 - ❖ Do you or your spouse **own property in another state** that you are claiming as your full time residence and receiving a residency tax benefit for, such as the Florida Homestead exemption? Yes No
- Please give the address of each property that you and/or your spouse own, wholly or in part:

Enhanced STAR: Seniors 65 and older may be eligible for a larger savings (Enhanced Star) for the 2016/2017 school year if they meet these age and income requirements:

1. a) Will all owners be at least 65 years of age as of Dec. 31, 2016? OR
 b) is the property owned by a husband and wife or by siblings whereby at least one spouse or sibling will be 65 years of age as of Dec. 31, 2016? Yes No
2. Is the total 2014 income of all owners, (including non-resident owners) and spouses of owners residing on the premises \$84,550 or less? Yes No
 (See definition of income for STAR purposes on back of form.)

If the answer to both questions 1 & 2 is yes, all owners (including non-resident owners) and spouses of owners residing on the premises must attach a copy of their 2014 Federal income tax return. You must also submit proof of age. Return this form with the appropriate documentation no later than March 1, 2016.

CAUTION: Anyone who misrepresents his or her primary residence, age, or income will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings, prohibited from receiving the STAR exemption for six years, and may also be subject to criminal prosecution.

I (we) certify that all 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 of Birth	Marital Status	Phone Number	Date
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General information

The **New York State School Tax Relief (STAR) Program** provides an exemption from school taxes for owner-occupied, primary residences where the combined 2014 income of the owners and spouses who reside on the property does not exceed \$500,000. Senior citizens with combined 2014 incomes that do not exceed \$83,300 may qualify for a larger *Enhanced* exemption. **Senior citizens who wish 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. 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 and must provide income documentation when requested.

Deadline: The application must be filed with your local assessor on or before the applicable *taxable status date*, which is generally March 1; in Westchester towns it is either May 1 or June 1 - contact local assessor; in Nassau County it is January 2, and; in cities, check with your assessor. For further information, ask your local assessor.

Once a new homeowner has applied to his or her local assessor and received a Basic STAR exemption, the homeowner is required to register his or her STAR exemption with the NYS Department of Taxation and Finance (DTF). The homeowner will be notified by mail when he or she is to register with DTF.

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 2014 federal and state income tax forms. You may **not** use your 2015 tax forms.

Form no.	Title 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" (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"</i> (No adjustment needed for IRAs.)
NYS Form IT-201	Resident Income Tax Return	Line 19 minus line 9 <i>"federal adjusted gross income" minus "taxable amount of IRA distributions"</i>

This Area for Assessor's Use Only

Application received _____ Proof of age _____ Proof of income _____ Proof of residency _____ Assessor's signature _____	Approved _____ Senior additional _____ Form RP-425-IVP received _____ Date _____
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