



**Application for School Tax Relief (STAR) Exemption
ENHANCED (FIRST TIME APPLICATION)**

Town of Babylon Department of Assessment
200 East Sunrise Hwy., Lindenhurst NY 11757 (631) 957-3014

NAME _____ CHAR. OF PROPERTY _____
 ADDRESS _____ SCHOOL DISTRICT _____
 _____ EXEMPT. CODES _____
 SCTM# _____ ITEM# _____
 NAME(S) OF ANY NON-OWNER SPOUSES(S) _____
 ADDRESS(ES) OF PRIMARY RESIDENCE (S) IF DIFFERENT FROM ABOVE _____

E-mail address: _____

If you own your home, it is your primary residence, and your income does not exceed \$86,000, you may be eligible for a Enhanced 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, 2018**.

1. Did you have a STAR exemption on this property for the 2015-2016 tax year? Yes No
 If no, you are **not** eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR credit. Register at www.tax.ny.gov.
2. Will all owners be at least 65 years of age as of Dec. 31, 2018 or if the property is owned by a married couple or by siblings, will at least one of the spouses or siblings be at least 65 years of age as of December 31, 2018? Yes No
3. Is the total 2016 income of all owners, including non-resident owners and spouses of owners residing on the premises \$86,000 or less? (See definition of income for STAR purposes on back of form.) Yes No

If the answer to both questions 2 & 3 is yes, all owners (including non-resident owners) and spouses of owners residing on the premises must **attach** a copy of their 2016 Federal or State income tax return. You must also submit proof of age. Return this form with the appropriate documentation no later than March 1, 2018.

4. Do you wish to sign up for the Income Verification Program so you do not have to reapply for Enhanced STAR every year? (Note: you must file NYS income tax returns to take advantage of this Option). If Yes, complete Form 425-IVP and submit it with this application. Yes No
5. Do you or your spouse own another property that is either receiving a STAR exemption in New York State or a residency tax benefit in another state, such as the Florida Homestead exemption? If Yes, attach a list with the address and exemption information of each such property. Yes No

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, WILL BE 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 and that my (our) 2016 income was less than \$86,000. 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
Signature	Date of Birth	Marital Status	Phone Number	Date
Signature	Date of Birth	Marital Status	Phone Number	Date

GENERAL INFORMATION

The Enhanced New York State School Tax Relief (STAR) exemption reduces the school tax liability for qualifying senior citizens by exempting a portion of the value of their home from the school tax. To qualify, the home must be owner occupied and the homeowners' primary residence. The combined 2016 income of the owners and spouses who reside on the property must not exceed \$86,000 and you must have had a STAR exemption on the same property for the 2015-2016 school year.

Senior citizens who would like 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. Please see enclosed form TOB 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.

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 driver's license and automobile registrations, and the length of time you occupy the property each year may be relevant.

FOR THE ENHANCED STAR EXEMPTION YOU MUST PROVIDE PROOF OF RESIDENCY, AGE AND 2016 INCOME TAX RETURN TOP TWO PAGES ONLY.

If you were not required to file a tax return for 2016, all 2016 income documents must be attached (i.e., 1099 statements of interest, dividends, pension, W-2, etc.)

A federal or state tax return must have name, address and social security numbers on it.

If you are filing as a surviving spouse for the first time, a copy of your spouse's death certificate and proof of your age MUST be included with this application. Surviving spouses must be at least 62 years of age by December 31, 2018 to retain this exemption.

Deadline: You must file the application with the assessor on or before the applicable taxable status date, which is March 1, 2018.

-PLEASE FILE EARLY-

Income for STAR Purposes: Use the following table for identifying line references on 2016 Federal and State income tax forms. **YOU MAY NOT USE YOUR 2017 TAX FORMS.**

Form #	Name of Income Tax Form	Income for STAR Purposes
IRS Form 1040	"U.S. Individual Income Tax Return"	Line 37 minus line 15b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040A	"U.S. Individual Income Tax Return"	Line 21 minus line 11b "adjusted gross income" minus "taxable amount" (of total IRA distributions)
IRS Form 1040EZ	"Income Tax Return for Single and Joint Filers With No Dependents"	Line 4 only "adjusted gross income" (No adjustment needed for IRA's)
NYS Form IT-201	"Resident Income Tax Return"	Line 19 minus line 9 "federal adjusted gross income" minus "taxable amount" (of IRA distributions)

THIS SPACE FOR ASSESSOR'S USE ONLY

Application received _____
 Proof of age _____
 Proof of Income _____
 Proof of Residency _____
 Processor's Initials _____

Approved Yes _____ No _____
 senior additional Yes _____ No _____
 Form TOB-425-IVP received Yes _____ No _____
 Date _____

TOWN OF BABYLON
DEPARTMENT OF ASSESSMENT

ENHANCED STAR FIRST TIME INSTRUCTION SHEET

As a result of recent legislative changes, the School Tax Relief (STAR) program is being restructured. New STAR recipients will receive a check from NYS instead of a school property tax exemption. **YOU MUST HAVE HAD A STAR EXEMPTION ON THIS PROPERTY FOR THE 2015/16 TAX YEAR.** If no, you are not eligible for the Enhanced STAR exemption. However, you may be eligible for the Enhanced STAR credit. Register at www.tax.ny.gov or call (518) 457-2036.

ENHANCED STAR INSTRUCTIONS

Filing Deadline: March 1, 2018

Applications Accepted:

In Person:
Monday – Friday
9:00 a.m. – 4:30 p.m.

Mail:
Must be **postmarked** no later than March 1, 2018
Please use enclosed envelope
If mailing, consider using certified/return receipt

Requirements:

1. All owners must be 65 or older by December 31, 2018. If the property is owned by a married couple or siblings, only one spouse or sibling must be 65 by December 31, 2018.
2. One of the applicants must be owner and must be their primary residence.
3. The total combined, adjusted gross income (less any IRA distributions) of **all** owners, (including non-resident owners) and the spouses of owners residing on the premises cannot exceed \$86,000 for the 2016 tax year.

Photocopies:

1. To prove **age**, provide one of following for each owner and spouse of owner residing on premises
 - a) current drivers license or NYS non-driver ID
 - b) birth certificate
 - c) passport

2. To prove residency, please provide a copy of one of the following:
 - a) current drivers license
 - b) current car registration
 - c) current NYS non-driver ID

3. To prove income, please provide a copy of the **2016 Income Tax return** for all owners, non-resident owners, and spouse(s) of any owner(s) residing on the premises. You may not use 2017 income tax per New York State.

Note: If you did not file a **2016** income tax return, submit photocopies of all **2016** year end income and interest/earning statements and all **2016** income and expense statements on any property owned, including any rental income or contributions. Please note that we may require you to sign proof of non-filing (IRS form 4506-T) which will then be submitted to the IRS for verification.

Optional: Income Verification Program (IVP) is available for Enhanced Star applicants only (65 or older). If you file a NY State Income Tax Return, you may authorize the NYS Department of Taxation & Finance to verify your income each year instead of submitting an application to the Assessor. To choose this option, complete the optional IVP form. **YOU MUST STILL FILE YOUR APPLICATION AND 2016 INCOME THIS YEAR.** If you **do not** file a NY State Income Tax Return, you **cannot** opt into the IVP.

Now Available: An optional third party notice form is enclosed which may be used to request that a notice be sent to an adult third party to assist you in preparing and submitting the application for this exemption. Should you wish to do so, please return the form with your application for implementation beginning in **2019**. If you have previously submitted this form, you do not have to resubmit.

**INCOMPLETE APPLICATIONS WILL BE DENIED
BE SURE TO SUBMIT COMPLETED APPLICATION BY
MARCH 1, 2018**

Town of Babylon
 Department of Assessment
 200 E. Sunrise Highway
 Lindenhurst, NY 11757
 (631) 957-3014



**School Tax Relief (STAR) Exemption
 Optional Income Verification Program**

Dear Property Owner,

If you are a senior citizen applying for the Enhanced STAR exemption, you must demonstrate that the combined income of all the owners of the property, and of any owner's spouse who resides on the premises, is no greater than the income standard for the applicable income tax year.

STAR Income Verification Program: Supply your Social Security Number(s) and authorize the New York State Department of Taxation and Finance to verify your income eligibility each year, instead of submitting an application and copy of your tax return(s) to the Assessor every year. To enroll in the Income Verification Program, complete this form and submit it to the Assessor along with your STAR application and a copy of your **2016** income tax return(s) by March 1, 2018. For more information about this and the Privacy Act notification, please see the back of this page.

NOTE: You must file a New York State Income Tax Return in order to participate in this program.

To participate in the STAR income verification program, complete the following:

LOCATION OF PROPERTY

_____	_____
Street Address	Village
_____	_____
City/Town	School District

Tax map number or section/block/lot: _____
 Property Identification (see tax bill or assessment roll)

AUTHORIZATION

I (we) hereby 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 Names **EXACTLY** as they appear on NY State Tax Return

	First Name	M/I	Last Name	Social Security Number	Signature	Date of Birth
1						
2						
3						
4						

Important: This authorization must be signed by all of the owners of this property, and by any owner's spouse who resides on the premises. Attach additional sheets if necessary.

Additional Information about the STAR Income Verification Program

To participate in the STAR income verification program, you must complete this form and submit it to the Assessor with a STAR application and the necessary New York State income tax return(s) by the application deadline. The form must contain the Social Security Numbers of all of the owners of the property and of any owner's spouse who resides on the premises. In the first year, your eligibility will be verified based on the New York State income tax return(s) you submitted. In the following years, your income eligibility will be automatically verified by the Department of Taxation and Finance, and you will not need to reapply for the exemption or provide copies of your tax returns to the Assessor, as long as the Department is able to verify that your income (not including taxable IRA distributions) is no greater than the applicable income standard. The Department will **not** disclose your income to the Assessor. It will only disclose: (a) whether your income is or is not greater than the applicable income standard, or (b) that it was unable to determine whether your income is greater than the applicable income standard. In the latter case, you will have an opportunity to give the Assessor the material he or she needs to make the determination.

Participants in the STAR income verification program will receive a notice from the Assessor each year. The notice will inform them of the new income standard (which will be adjusted each year for inflation), and will remind them that they are not required to reapply for the exemption annually 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.

Note: If you choose to participate in the Income Verification Program you must still file your application and 2016 income this year. Automatic renewal will go into effect beginning (2019).

Privacy Act 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 section 425(4)(b)(iv) of the New York Real Property Tax Law. It is **not** mandatory that you furnish your Social Security Numbers. If you choose to 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 choose **not** to furnish your Social Security numbers, you will be unable to participate in the STAR Income Verification Program. That means that in order to continue receiving the Enhanced STAR exemption, you will have to submit a copy of your income tax return (s) for the applicable income tax year to the assessor with your STAR application by the application deadline each year.

If you have any questions, please contact your local assessor's office.



Town of Babylon
Department of Assessment
200 East Sunrise Highway
Lindenhurst, NY 11757

TOB-425-TPN 7/17

**REQUEST FOR MAILING OF NOTICE TO A THIRD PARTY
REGARDING ENHANCED STAR EXEMPTION**

INSTRUCTIONS: A person eligible for the Enhanced STAR exemption (per section 425 of the Real Property Tax Law) may use this form to request that a notice be sent to an adult third party to assist the applicant in the preparation and submission of the application.

Should you wish to enroll in the third party notification, this form must be submitted along with your application to the Town of Babylon Department of Assessment by March 1, 2018 for implementation in the 2019 exemption year. Completion of this form is not mandatory, but to be used only if you feel you require additional assistance with the application process. If you have previously submitted this form, you do not have to resubmit.

THIS SECTION TO BE COMPLETED BY RECIPIENT OF THE ENHANCED STAR EXEMPTION		
1.	_____	
	Your Name	
2.	_____	
	Your Mailing Address	
	_____	_____
	Town	State
	_____	Zip Code
3.	_____	
	Property Identification No. (see tax bill or assessment roll)	
	I request that a notice be mailed to the person whom I have designated below. In making this request, I understand that no state or local government employee has any liability if for any reason the notice is not mailed to or not received by my designee.	
4.	_____	_____
	Signature	Date

THIS SECTION TO BE COMPLETED BY THIRD PARTY		
1.	_____	
	Third Party Name	
2.	_____	
	Mailing Address	
	_____	_____
	Town	State
	_____	Zip Code
3.	_____	_____
	Day Telephone No.	Evening Telephone No.
4.	_____	_____
	Third Party Signature	Date