Department of Taxation and Finance

Important Notice for Property Owners Age 65 and Over

New STAR requirements for 2019

- To receive the Enhanced STAR exemption, you must enroll in the Income Verification Program (IVP). If you're already enrolled, no action is needed.
- If you qualify for the senior citizens exemption, you will no longer automatically receive the Enhanced STAR exemption. You must apply for Enhanced STAR separately.

For more information or to obtain forms, contact your assessor or visit the New York State Tax Department's website (search: IVP).

www.tax.ny.gov

Senior citizens exemption recipients must apply for Enhanced STAR separately

In the past, older adults who qualified for the *Partial Tax Exemption for Real Property of Senior Citizens* (also known as the senior citizens or aged exemption) were automatically granted the Enhanced STAR exemption.

Due to changes in New York State law, beginning with applications for 2019, you must apply separately for the senior citizens exemption and the Enhanced STAR exemption.

To apply for or renew the Enhanced STAR exemption, follow the instructions outlined in this pamphlet.

To apply for or renew the senior citizens exemption, file the applicable form below with your assessor:

- **first-time applicants** must file Form RP-467, *Application for Partial Tax Exemption for Real Property of Senior Citizens*
- **renewal applicants** must file Form RP-467-Rnw, *Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens*

Deadlines

The deadline for applications is March 1 in most communities, but the date varies in some locations. Contact your assessor for the deadline in your area.

Need forms?

You can download the forms for the Enhanced STAR and senior citizens exemptions from the Tax Department's website at ***www.tax.ny.gov,*** or you can obtain forms from your assessor.

Need assistance?

- Contact your local assessor. To find contact information for your assessor, visit our Municipal Profiles website at www.orpts.tax.ny.gov/MuniPro.
- Call the New York State Tax Department at 518-457-2036.
- Visit the Tax Department's website at ***www.tax.ny.gov***.

OFFICE OF REAL PROPERTY TAX SERVICES
WA HARRIMAN CAMPUS
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NEW YORK STATE | Department of Taxation and Finance

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RP-425.1-IVP (7/18)

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2019 Changes to Exemptions for Property Owners Age 65 and Over

To receive the Enhanced STAR exemption, you must enroll in the Income Verification Program (IVP)

You only need to enroll in the IVP once. If eligible for the Enhanced STAR exemption, you'll automatically receive the exemption each year thereafter.

Once enrolled, benefits include:

- the comfort of knowing you can't miss the renewal deadline, and
- greater privacy, since you'll no longer need to share your income tax returns with your assessor's office.

In the first year, your assessor will verify your eligibility based on the income information you provide.

In the following years, the New York State Tax Department will verify your income eligibility. You will not need to renew the exemption or provide copies of your tax returns to your local assessor. The Tax Department will contact you if any additional information is needed.

If you already receive the Enhanced STAR exemption:

Already enrolled in the Income Verification Program?

If so, you don't need to take any action to continue receiving the Enhanced STAR exemption. The Tax Department will contact you if any additional information is needed.

If you are also receiving the senior citizens exemption, you will still need to annually file Form RP-467-Rnw, *Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens,* with your assessor.

Not yet enrolled in the Income Verification Program?

You must renew your application for the Enhanced STAR exemption and enroll in the IVP.

Submit the following forms to your assessor:

- Form RP-425-Rnw, *Renewal Application for Enhanced STAR Exemption for the 2019-2020 School Year*; and
- Form RP-425-IVP, *Supplement to Forms RP-425-E and RP-425-Rnw*. Be sure to include the Social Security numbers of all property owners and any owner's spouse who resides at the property.

You must also provide proof of income as described on your forms.

If you are also receiving the senior citizens exemption, you will still need to annually renew that benefit with your assessor.

To renew your application for the senior citizens exemption, file Form RP-467-Rnw, *Renewal Application for Partial Tax Exemption for Real Property of Senior Citizens,* with your assessor.

Are you receiving the Basic STAR exemption and eligible for Enhanced STAR this year?

You must apply for the Enhanced STAR exemption and enroll in the IVP.

Submit the following forms to your assessor:

- Form RP-425-E, *Application for Enhanced STAR Exemption for the 2019-2020 School Year*, and
- Form RP-425-IVP, *Supplement to Forms RP-425-E and RP-425-Rnw*. Be sure to include the Social Security numbers of all property owners and any owner's spouse who resides at the property.

You must also provide proof of income as described on your forms.

If you're eligible for the senior citizens exemption, file Form RP-467, *Application for Partial Tax Exemption for Real Property of Senior Citizens* separately with your assessor

Never received a STAR exemption before?

If you're a new homeowner or first-time STAR applicant, you need to register for the STAR credit with the Tax Department, instead of applying for the exemption. For more information about the STAR credit, visit ***www.tax.ny.gov/STAR***.

Instructions for Nassau County residents

Complete Form RP-425-IVP, *Supplement to Forms RP-425-E and RP-425-Rnw*, along with the Nassau county *Enhanced STAR Property Tax Exemption Application* (available for download from the county's website at ***www.nassaucountyny.gov***).

Submit both forms to the address in the instructions on the county's application. For assistance, contact the Nassau County Department of Assessment at 516-571-1500.