

To See If You Qualify for Real
Property Tax Exemptions
Please Visit:

brookhavenny.gov/239/assessor

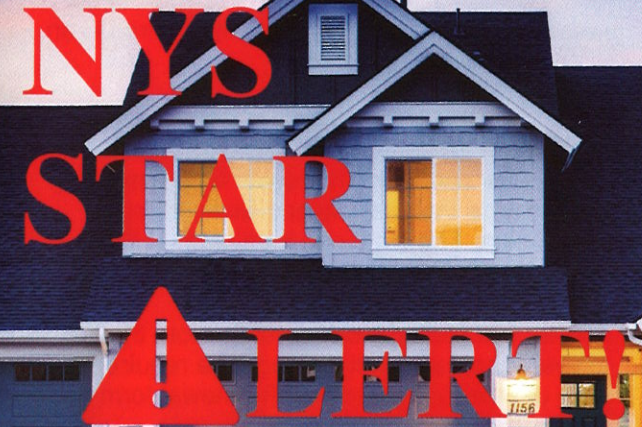


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**NYS
STAR
ALERT!**

2019 NYS STAR & ENHANCED STAR CHANGES

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Income Verification

The state's changes to the Enhanced School Tax Relief exemption adds a step to the application process for seniors, requiring them to enroll in an income verification program.

- Enhanced STAR's income verification is a one-time process, which requires all owners and their spouses who reside on the property to provide their names and Social Security numbers. The state can then confirm if the owner qualifies for the program.
- After completing income verification, the first year, applicants will no longer be required to fill out the Enhanced STAR renewal form annually.
- If you already receive the Enhanced STAR exemption but aren't 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
 - Form RP-425-IVP, Supplement for Forms RP-425-E and RP-425-Rnw
- If you receive the Basic STAR exemption now and are eligible for Enhanced STAR in 2019, you must apply for it and enroll in the income verification program



Credit on Bill or Check in the Mail??

STAR Enhanced is an income-based exemption, worth thousands of dollars to the many senior citizens who receive it. In most cases, this credit is a major contributing factor in their ability to afford to stay in the home. **The program now is offering an additional 2% each year on top of the existing rebate for taxpayers that switch to check instead of credit on bill. This additional 2% averages about \$46.00 a year.**

Open Questions: *For seniors who opt-in and receive a check, will that payment be classified as INCOME and therefore subject to both NYS and Federal INCOME TAX? Furthermore, will residents receiving STAR Enhanced who are close to the income limit actually lose the exemption based on this new income?*

These open questions need to be clarified before anyone makes the switch. Town of Brookhaven residents currently receiving STAR and more specifically, STAR Enhanced, should consult with their tax professional for advice. The program allows for open enrollment at ANYTIME; there is no deadline or need to jump in. Please carefully consider your options, the financial stakes are too high to risk the loss of such a valuable exemption.

Enhanced STAR Qualifications

To qualify for this exemption, the property must be the homeowners' primary residence. The household maximum income can be no more than \$86,300 per year and one homeowner must be at least 65 in the year the exemptions take effect.

Senior Citizens Exemption

Low-income seniors can also receive another tax break by qualifying for the senior citizens exemption, in which the taxable assessment of their home is reduced by up to 50 percent. In the past, seniors who applied for the senior citizens exemption automatically qualified for the Enhanced STAR exemption.

Due to these changes in the process, seniors will need to submit the senior citizens exemption form separately each year.

Note: If you earn between \$250,000 and \$500,000 you ***must*** register for check, there is a two-step process.

- Notify the assessor that you are withdrawing from the STAR exemption, which is the upfront tax savings. And apply for the credit, which is the check by filing an RP-496, Application to Renounce Previously Granted Exemption(s)
- Register with the state Department of Taxation and Finance for the STAR credit check at www.tax.ny.gov/star or by calling 518-457-2036.