

Town of Amherst Assessors Office

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FOR IMMEDIATE RELEASE

CHANGES TO ENROLLMENT FOR ENHANCED STAR AND LOW INCOME SENIOR PROPERTY TAX EXEMPTIONS

New York State is making changes to how residents over age 65 enroll in the Enhanced STAR program, and also to those residents over age 65 who have both the Enhanced STAR program and the Low Income Senior Exemption.

Changes to New York State law make enrolling in the **Enhanced STAR Income Verification Program (IVP) mandatory** to continue receiving the Enhanced STAR exemption. In future years, you will not be required to renew your Enhanced STAR exemption with the local Assessors office. Part of this year's renewal process will be to enroll in the IVP program.

In addition, **you must apply separately for the Enhanced STAR and Low Income Senior Citizens exemptions.** Those who receive both will have to enroll in the IVP program for Enhanced STAR and then apply for the Low Income Senior at the Amherst Assessors office. This will result in the filing of two forms not the one form previously used. In addition changes are being proposed to the Low Income Senior Exemption that could result in more residents being eligible, and current residents receiving the exemption to get a larger exemption.

The Assessor's office will be mailing all renewals on Enhanced STAR and the Low Income Senior exemption and information regarding enrollment in the IVP program out to effected residents the week of October 7th. This is a bit later than normal in order to account for the changes. As per previous years, all information(Renewals and enrollment in IVP) will be due March 1st, 2019.

To assist the public with the new process, the Assessor's office will be conducting community outreach sessions that will provide provide information and answer questions . These will be held as follows:

October 17th-Eggertsville Snyder Library Branch

4622 Main St.

Session will be held from 1:00PM-2:30PM

October 19th- Town of Amherst Senior Center

370 John James Audubon Parkway

Session will be held from 10:00 AM-11:30PM

We urge you to attend so any questions can be answered. If unable to attend, or if any additional questions, please call the Assessor's Office at (716) 631-7038, or go to the Town of Amherst Web page at www.amherst.ny.us, and go to the Assessors page.

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
ALBANY NY 12227-0801
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www.tax.ny.gov

RP-425.1-IVP (7/18)



Department of
Taxation and Finance

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.

