

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

2014-2015 ENHANCED STAR Property Tax Exemption Application

(Nassau County does not charge a fee to file this application.) Any alteration of this application may result in a denial.

Print Name of ALL Owners (as recorded on Deed)	Address	Marital Status	Date of Birth
			Date of Birth FOR OFFICE
			FICE
Telephone Number(s) Day ()	Evening ()		
2. Property Identification (Co-op a	partment owners must attach a copy of the CE	RTIFICATE OF S	HARES)
TOWN SD SECTION	BLOCK LOT CA# or I	BLDG.# TAX For Condos & Co-op	UNIT#
Deed (Liber)# De	ed (Page)#		
3. Proof of Age (Indicate documents	s submitted with application as proof of age of	all OWNERS)	
BIRTH CERTIFICATE	PASSPORT		
BAPTISMAL CERTIFICATE	DRIVER'S LICENSE		
4. Proof of Primary Residence (Ind	licate document submitted as proof of your prin	nary residence)	
2012 SOCIAL SECURITY 1099 (END OF YEAR STATEMENT)	CAR REGISTRAT	ION
2012 NY STATE INCOME TAX	RETURN		
List the address(es) of all additional r	eal estate that you own, either entirely or in part	. (Attach additional	sheets)
5 Proof of Income : All pages	of your 2012 Federal/NYS Income Tax Retu	rn(s) must be attac	ched to this
application.	or your 2012 Federal (15) medine Tax Reta	i i (5) <u>intust</u> be atta	
Total STAR Income \$	(Use worksheet on the back	of this application	
	e receiving the Enhanced STAR Exemption in		
	our tax return(s) to the Assessor every year, y ncome Verification Program option by en		al Security
	tion, you <u>must</u> file a New York State Income		0-0p
	<u>-</u>		- Co-ops Only
			_
<u>CERTIFICATION</u> (All Primary R	esident Owners Must Sign)		
primary residence. I (We) understand it assessor if I (we) relocate to another p	mation made on this application is true and correct is my (our) obligation <u>to provide any documentati</u> rimary residence. I (We) understand that any will for a period of five years and a fine as set forth in N	on of eligibility that fully false statemen	ts of fact will be ground
Signature	Signature		Date

Note: The completed application must be filed with the Nassau County Department of Assessment on or before the taxable status date of January 2, 2014. Due to the extremely large volume of *STAR* applications processed by this Department, it is recommended that the applications be filed before December 31, 2013.

THIS SPACE IS FOR ASSESSOR'S USE ONLY

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Proof of Ownership 🗌 Yes 🗌 No	Proof of Income 🗌 Yes 🗌 No			
Proof of Age Yes No	Approved Yes No			
Proof of Residence Ves No	Assessor's Signature	Date		
Comments				

OVERVIEW

To be eligible for *ENHANCED STAR*, <u>all</u> homeowners must have reached the age of 65 by December 31, 2014. In the case of siblings or husband and wife, only one resident owner must be 65. Your combined income for this exemption is based upon your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. The total must not exceed \$81,900.

If you file a NYS Income Tax Return each year, you have the *option* of having your income verified by the New York State Department of Taxation & Finance for future years. If you choose to have your income verified by the State and your income is verified, you will automatically be renewed every year if financially eligible. If you <u>do not</u> file a NYS Income Tax Return or if NYS <u>does not</u> verify your income, a <u>Renewal Application must be filed</u> with the Nassau County Department of Assessment every year. (*Refer to Page 1 No. 6*) Once removed from the *Enhanced STAR Program* you will not be placed on the *Income Verification Program* in subsequent years unless you opt in again.

When your primary residence <u>or</u> the Deed to the property changes, you must notify the Assessor in writing, *within 60 days of the date of transfer*, to remove any exemption(s) on a previous residence <u>prior</u> to filing the new application. This exemption is <u>not</u> transferable.

APPLICATION INSTRUCTIONS

- 1. Fill out the application completely.
- 2. The name on the Deed or Certificate of Shares must correspond with the name on the application. For exceptions to this requirement, please see the checklist below.
- 3. Attach proof of age, proof of primary residence, all pages of your 2012 Federal or NYS Income Tax Return(s) and any additional information required in the checklist below.
- 4. Submit <u>signed</u>, completed application with <u>photocopies</u> of documentation to the Department of Assessment on or before the taxable status date of **January 2**, **2014**.

Please use the following list as a guide to assist you in providing the required documents.

CERTIFICATE OF SHARES OR PROPRIETARY LEASE (If you live in a Cooperative apartment)

PROOF OF AGE (Birth Certificate; Baptismal Certificate; Driver's License; Military ID or Passport)

PROOF OF PRIMARY RESIDENCE (2012 Social Security 1099; Car Registration; or 2012 NYS Income Tax Return) <u>All proof of residence documentation must show the current address.</u>

A COPY OF ALL PAGES OF YOUR 2012 FEDERAL OR STATE INCOME TAX RETURN(S) (*Required for all owners*) If you are married and filed separately, include <u>both</u> tax returns. If you were not required to file an income tax return, you must attach proof of all taxable income (*i.e. 1099 Statements of Interest; Dividends; Pension; W-2; etc.*) An IRS printout may be required. The Federal or NYS Income Tax Return must have the applicant(s) name, address and Social Security number(s) on it.

A COPY OF THE ENTIRE TRUST (If your property is in a trust, all present beneficiaries must qualify for the exemption)

A COPY OF THE DEATH CERTIFICATE (If one of the owners on the Deed is deceased)

A COPY OF DIVORCE OR LEGAL SEPARATION PAPERS (If the property is in both names)

A COPY OF THE <u>PROBATED</u> WILL (If the sole owner on the Deed is deceased)

LETTER FROM HEALTH CARE FACILITY (*If owner(s) are residing in a health care facility*)

POWER OF ATTORNEY (If you are signing as an attorney-in-fact)

The definition of income is based on your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. Use the worksheet column below that corresponds to your tax return. Enter the total *STAR* income on the front of the application.

2012 Tax Form	Federal Adjusted Gross Income	Taxable IRA Distribution	STAR Income Worksheet
IRS Form 1040	Line 37	Line 15b	AGI
IRS Form 1040A	Line 21	Line 11b	minus (-)
NYS Form IT-201	Line 19	Line 9	Taxable IRA dist. STAR Total =

Taxpayers are advised that there are safeguards in place to protect individual tax return information.

<u>Caution</u>: Anyone who misrepresents his or her primary residence may be subject to penalty of either one hundred dollars or twenty percent of the improperly received tax savings, whichever is greater, with such fine not to exceed two thousand five hundred dollars. Additionally, such individual will be prohibited from receiving the *STAR Exemption* for five years, and may be subject to criminal prosecution.

Para asistencia en Español llame al (516) 571-2020

NASSAU COUNTY DEPARTMENT OF ASSESSMENT

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(516) 571-1500