



TOWN OF NORTH CASTLE
Assessor's Office • 17 Bedford Road
Armonk, New York 10504
Established 1736

IMPORTANT NOTICE
FOR NEW AND RENEWAL APPLICATIONS OF YOUR
ENHANCED STAR (425) AND SENIOR CITIZEN (467)
PROPERTY TAX EXEMPTIONS

It is exemption application and renewal time again and we want to alert you to the changes implemented by New York State for 2019.

To qualify for either exemption, all owners must be at least 65 years old (unless the owners are spouses or siblings, in which case at least one owner must be at least 65).

Remember, the last day for filing all exemption applications is May 1, 2019. Should you have any questions, please do not hesitate to contact our office at 273-3000 extension 47.

ENHANCED STAR EXEMPTION

To qualify for the 2019 ENHANCED STAR EXEMPTION (425), the maximum allowable combined **2017 ADJUSTED GROSS INCOME** from ALL owners, including non-resident owners, must be less than or equal to **\$86,300** (line 37 minus line 15B on the federal tax return.)

New for 2019-20 tax year, ALL applicants will need to enroll in the ENHANCED STAR INCOME VERIFICATION PROGRAM (IVP) which is a mandatory one-time filing that permits the NYS Department of Taxation and Finance (DTF) to automatically verify your income for all future years. Please note that if you have already enrolled in the IVP program, you do not need to enroll again.

To apply for the Enhanced STAR Exemption, you will need to complete and return the following to the Assessor by May 1st AND submit pages 1 and 2 of your 2017 federal tax return:

1. For BASIC STAR recipients upgrading to Enhanced STAR: **RP-425-E-** Application for Enhanced STAR Exemption for the 2019-2020 School Year
2. For renewal applicants: **RP-425-Rnw** – Renewal Application for Enhanced STAR Exemption for the 201-2020 School Year
3. ALL Applicants not already enrolled in the IVP Program – **RP-425-IVP -** Supplement. If you do not know if you are enrolled in the IVP, you may contact your assessor to determine if you need to complete the RP-425-IVP application.

SENIOR CITIZEN EXEMPTION

To qualify for the SENIOR CITIZEN EXEMPTION (467), the maximum allowable combined **2018 GROSS** income from ALL owners, including non-resident owners, must be less than **\$37,400**.

If you meet the age AND income requirements, you may qualify for both exemptions. In past years, renewal for both exemptions required the completion of one application. Beginning with the 2019-2020 school year, the NYS DTF removed the connection between these two exemptions. As such, property owners receiving the Senior Citizen Exemption will no longer automatically receive the Enhanced STAR exemption. To qualify for BOTH exemptions, you will have to complete an application for each exemption separately

To apply for the Senior Citizens Exemption, you will need to complete and return the following to the LOCAL Assessor by May 1st AND submit your entire 2018 federal and state tax return:

1. For first time applicants: file Form **RP-467**, Application for Partial Tax Exemption for Real Property of Senior Citizens.
2. For renewal applicants: file Form **RP-467-Rnw**, Renewal Application for Real Property of Senior Citizens.
3. All applicants must also complete Form **RP-425-IVP**, Supplement to Enhanced STAR, to enroll in the automatic Income Verification Program.

PROPERTY TAX RELIEF CREDIT

The property tax relief credit directly reduces your property tax burden if you are a qualifying homeowner. If you're eligible for the credit, **NYS DTF will automatically send you a check**. The amount of the credit is a percentage of the eligible homeowner's STAR savings. To be eligible, you must receive either the BASIC or Enhanced STAR exemption or credit.

The property tax credit program began in 2016 and will be fully phased in in 2019. If you believe you qualify but have not received your check(s), please visit <https://www.tax.ny.gov/pit/property/credit-lookup.htm> or call DTF directly at 518-457-2036. Please note that this program is administered directly by NYS.