



O'65 PARTIAL EXEMPTION

NYS DEPARTMENT OF TAXATION & FINANCE IS NOW VERIFYING ELIGIBILITY FOR THE STAR PROGRAM FOR QUESTIONS REGARDING STAR, PLEASE CONTACT NYS DEPARTMENT OF TAXATION & FINANCE @ 518-457-2036 OR WWW.TAX.NY.GOV/STAR

INSTRUCTION SHEET

Filing Deadline: MAY BE FILED NOW, UP TO BUT NO LATER MARCH 1st, 2023.

Application Accepted: **In Person:** **Mail: Must be POSTMARKED no later than March 1st.**
Monday through Friday Assessor's Office / O'65 Partial
9:00AM to 4:30PM One Independence Hill
Farmingville, NY 11738

WHEN MAILING, REGISTERED/RETURN RECEIPT IS RECOMMENDED

- Requirements:**
1. The applicant must be the recorded owner and occupant of a one, two, three-family residence, farm home, condominium, or Co-op. (The O'65 Partial Exemption is not available for seasonal residences.)
 2. All owners must be 65 years of age or older by December 31st. Property owned by a married couple or siblings, only one must be 65 years of age or older.
 3. Combined **TOTAL GROSS** income of **ALL** owners and spouses cannot exceed **\$58,399.99 (includes all taxable and non-taxable income)**.
 4. The eligible applicant must be the recorded owner and/or spouse, or sibling of the home within the Town of Brookhaven for 12 months prior to March 1st.

In addition to the COMPLETED and SIGNED application, The Town of Brookhaven requires PHOTOCOPIES of the following: (No Originals they WILL NOT be returned to you)

- Submit Photocopies of:**
1. **To prove ownership, you must provide one of the following:**
a) **Recorded Deed** for a house/condominium, **IF PURCHASED WITHIN THE PAST 6 MONTHS**
b) **Bill of Sale** for Greenwood Village c) **Certificate of Shares** for Co-op
***Note:** If ownership is in a "Trust", include a copy of the **Trust**.
 2. **To prove age, you must provide one of the following for each applicant:**
a) NY Driver's License or NY Non-Driver ID b) Birth Certificate c) Passport
 3. ***To prove residency, you must provide one the following for each applicant AND spouse:**
a) NY Driver's License or NY Non-Driver ID b) Car Registration c) Voter's Registration Card
 4. **If spouse is deceased, a copy of Death Certificate.**
 5. **If divorced or legally separated, a copy of the Divorce Decree, or Legal Separation.**

*NOTE: YOUR CHOICE MUST REFLECT THE PROPERTY ADDRESS

TO PROVE TOTAL GROSS INCOME, YOU MUST SUBMIT PHOTOCOPIES OF THE FOLLOWING: FOR ALL OWNERS AND SPOUSES.

All income submitted must be from the filing tax year of 2021 only

IF YOU FILE AN INCOME TAX RETURN, YOU MUST SUPPLY A COPY OF BOTH FEDERAL & NYS RETURNS WITH YOUR COPIES OF YOUR 1099'S FOR ITEM 3 OF THE LIST ON THE RIGHT.

ALL OWNERS, INCLUDING NON-RESIDENT OWNERS MUST ATTACH PROOF OF INCOME FOR 2021 ONLY.

1. **ENTIRE** Federal Income Tax Return 1040, including **all** Schedules.
2. **ENTIRE** New York State Income Tax Return including **all** Schedules.
3. Social Security, IRA, Pension and Annuity 1099's. **MUST** include any non-taxable income such as Railroad, Police, Fireman, VA, Workers' Compensation, or Private Disability.
4. IRA End of Year Income Summary, All Quarterly or Final Yearly Statement, Snapshot, or Performance Summary etc. for **ALL** IRA accounts to provide earnings. (Information is not found on Tax Return or 1099's). **MUST BE SUPPLIED EVEN IF YOU DO NOT TAKE A DISTRIBUTION**
5. Proof of any rental or business income.
6. Applicants **must** report any income towards household expenses received from anyone living on premises (rent from family members, friends, or tenants).
7. Copy of most recent mortgage, reverse mortgage, or home equity loan statement.
8. Proof of sale for prior residence if sold in 2021 or 2022.

IF YOU ARE NOT REQUIRED TO FILE A TAX RETURN YOU MUST SUPPLY PHOTOCOPY PROOF OF ALL SOURCES OF INCOME INCLUDING ALL 1099'S. WE RESERVE THE RIGHT TO REQUEST ADDITIONAL INFORMATION AND/OR AN OFFICIAL TAX RETURN TRANSCRIPT FROM THE IRS.

Approval: If this exemption is approved, the savings will be applied to the **December tax bill.**

Denial: Notice of Denials will be mailed to applicants by May 1st.

Mandatory Renewing: The **O'65 Partial Exemption** requires a renewal application to be filed each year **by March 1st**. Approved exemptions will automatically receive a renewal application for the following year. Please call our office if you do not receive your renewal by January 1st.

Receipt: Please complete and return the attached post card "**Receipt**" with your application. It will be "**Date Stamped**" and returned to you.



O'65 PARTIAL EXEMPTION

Form RP-467 no longer serves as a dual application for the Enhanced STAR exemption. Form RP-467 is only used to apply for the Partial tax exemption for real property of senior citizens. It may not be used to apply for the Enhanced STAR exemption, which is a separate exemption. If you have Basic STAR on your property currently and want to apply for Enhanced STAR you must file RP-425-E & RP-425-IVP by March 1st, 2023. If you do not already have a STAR exemption you may not apply for a new STAR exemption, but you may be eligible for a STAR credit, which is provided in the form of a check from NYS Department of Taxation & Finance. For more information about the STAR credit, visit www.tax.ny.gov/STAR or call 518-457-2036. The RP425-IVP form is a ONE TIME FILING, if you have already filed you do not have to file again.

KEEPING US INFORMED

Please remember, when completing your annual renewal application, to provide us with your **latest** personal contact information; such as, your home phone number, cell number, email address, mailing address, etc....

By providing this information, we will have the ability to contact you concerning any changes to your real property tax exemptions.

ANY ADDITIONAL CHANGES MUST BE REPORTED TO THE ASSESSOR'S OFFICE

PROMPTLY: It is the responsibility of the property owner or their next of kin/power of attorney to notify this office of **ALL** important changes/updates. Proof is required for any changes in: **income, ownership, trust, marital status, death, or primary residence.**

To be considered for the Partial O'65 Real Property Tax Exemption please read and answer all questions on attached application completely and accurately. Submit completed signed application with ALL supporting documents no later than March 1st, 2023.

DEADLINE FOR FILING IS NO LATER THAN MARCH 1st, 2023.

Thank you for keeping us up to date, so that we may better serve you.

Thank You,

Richard P. DeBragga

Richard P. DeBragga
Assessor

For information or questions on
O'65 Partial Exemption:
Office of the Assessor
631-451-6300

For information or questions
Enhanced Star Exemption:
New York State Dept of Finance
518-457-2036



Town of Brookhaven Long Island

NYS DEPARTMENT OF TAXATION & FINANCE APPLICATION FOR PARTIAL TAX EXEMPTION FOR REAL PROPERTY OF SENIOR CITIZENS

NYS DEPARTMENT OF TAXATION & FINANCE IS NOW VERIFYING ELIGIBILITY FOR THE STAR PROGRAM FOR QUESTIONS REGARDING STAR. PLEASE CONTACT NYS DEPARTMENT OF TAXATION & FINANCE @ 518-457-2036 OR WWW.TAX.NY.GOV/STAR

Do not file this form with the Office of Real Property Tax Services (General information and instructions for completing form are contained in RP-467-Ins.)



1. Name & mailing address of all owners & spouses: 2. Date of birth of all owners & spouses:

Blank lines for entering name, address, and date of birth information.

3. Home/Cell #:

Email:

4. Location of property:

Street address City/Town Zip code

5. Suffolk County Tax Map # District Section Block Lot or Name of Co-op: Total shares: Shares to the unit:

6. Date applicant(s) acquired ownership of property:

7. Does anyone else other than the owner or owners spouse reside at the premises? Yes No If Yes, you MUST provide a list of adults residing on the premises STATE NAMES, AGES, & MONTHLY CONTRIBUTION TO THE HOUSEHOLD BILLS.

8. Is any portion of the property used for other than residential purposes (farming, commercial, vacant land, professional office, etc)? Yes No If Yes, explain such use and describe the portion that is so used:

9. Did the owner and/or spouse of owner file a Federal Income Tax Return for the year 2021? Yes No If Yes, attach a photocopy of your ENTIRE Federal & NYS Income Tax Returns including ALL schedules, and ALL supporting 1099's. If No, you must fill in the INCOME WORKSHEET on the back of the application and attach proof of ALL of income, including ALL 1099's. We may also require official tax return transcript from the IRS.

10. Did the owner sell a prior residence in 2021 or 2022? Yes No If Yes, please enter address, sale date, original purchase price & sale price:

11. Does the owner or spouse receive Workers' Compensation, third party sick pay or private disability? Yes No If Yes, submit a copy of check stub or bank statement showing direct deposit.

12. Does the owner and/or spouse have an IRA account? Yes No If YES, attach a photocopy of your IRA End of Year Income Summary, All Quarterly or Final Yearly Statements, Snapshot, or Performance Summary etc. for ALL IRA accounts to provide interest/earnings. (Information is not found on Tax Return or 1099) Note: Requested IRA information is NOT found on tax return or 1099's. Must be supplied WITH OR WITHOUT distributions.

13. Does the owner and/or spouse have a mortgage, reverse mortgage, or home equity loan? Yes No If Yes, attach a photocopy of your most recent statement.

14. Does a child(ren), including those of tenants living on the premises currently attend public school in Grades K through 12? Yes No If Yes, list the names, ages, and location of schools:

15. Does the owner or spouse of, own any other property in NY, or any another state that they're claiming as a primary residence, and are receiving a residency tax benefit, such as Star or a Homestead Exemption? Yes No If Yes, please state the address(es)

FILING DEADLINE: MARCH 1ST



Town of Brookhaven Long Island

Department of the Assessor One Independence Hill Farmingville, NY 11738

FILL IN NAME & ADDRESS IN BOX BELOW

Large empty rectangular box for name and address.

INCOME WORKSHEET

To be used by individuals not required to file a Federal or NY State Income Tax Return or to report income, which is not reflected on your Tax Return(s).

APPLICANTS ARE REQUIRED TO SUPPLY PHOTOCOPIES OF ALL INCOME RECORDED BELOW.

Please report the income of **all** owners and/or spouses, except for an owner who is absent from the residence due to divorce, legal separation, or abandonment. Attach additional sheets if necessary. Income does not include gifts, inheritances, a return of capital, reparation monies to victims of Nazi persecution, or earnings through employment in the Federal Foster Grandparent Program.

LIST ALL SOURCES OF YEARLY INCOME BELOW		
(ALL TAXABLE AND NON-TAXABLE INCOME MUST BE REPORTED FOR ALL OWNERS AND THEIR SPOUSES)		
Social Security income (Box 5 of Social Security 1099)	\$	\$
Statement of wages	\$	\$
Pensions & Annuities	\$	\$
IRA INTEREST/EARNINGS – Must be supplied WITH or WITHOUT any distribution required document not found on income tax return, 1099 or 5498. Can <u>ONLY</u> be found on IRA <u>End of Year Summary</u>	\$	
Bank interest (taxable & non-taxable)	\$	
Stock dividends	\$	
Income from Trusts	\$	
Unemployment	\$	
Disability income/Workers' Compensation /VA Compensation	\$	
Business income	\$	\$
Rental income to household	\$	
Alimony	\$	
Other	\$	

SIGNATURES for ALL OWNERS and SPOUSES of, are REQUIRED for APPLICATION TO BE COMPLETE. FAILURE TO DO SO WILL RESULT IN DENIAL OF THE EXEMPTION.

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief and I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five years, and a fine of not more than \$100.

First Name	M.I.	Last Name	Date of Birth	Marital Status	Signature	Date
First Name	M.I.	Last Name	Date of Birth	Marital Status	Signature	Date

**TOWN OF BROOKHAVEN
O'65 PARTIAL EXEMPTION ONLY
(STAR EXEMPTIONS TO BE VERIFIED THROUGH
THE NYS DEPT OF TAXATION & FINANCE)
RECEIPT**

_____ Suffolk County Tax Map # or Name of Co-op

_____ Item #

