



Town of  
Brookhaven  
Long Island

## **ENHANCED STAR APPLICATION**

**IF YOU ARE NOT CURRENTLY RECEIVING THE STAR BASIC EXEMPTION WITH THE TOWN OF BROOKHAVEN, DO NOT FILE THIS FORM, YOU MUST REGISTER WITH THE 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 THAN MARCH 1<sup>st</sup>, 2024.

**Applications Accepted:**

<b><u>In person:</u></b>	<b><u>Mail: Must be POSTMARKED no later than March 1<sup>st</sup></u></b>
Monday through Friday	Assessor's Office/Enhanced Star
9:00AM to 4:30PM	One Independence Hill
	Farmingville, NY 11738

**\*WHEN MAILING, REGISTERED/RETURN RECEIPT IS RECOMMENDED\***

**Requirements:**

1. All owners must be 65 years of age or older by December 31, 2024. Property owned by married couples, OR siblings, only one must be 65 years of age or older.
2. One of the applicants must be the owner and occupant of a one, two, three-family residence, farm home, condominium, or Co-op.  
(The Enhanced STAR Exemption is not available for seasonal residences).
3. Combined **2022** income of all owners(s) and spouse(s) cannot exceed the Total Adjusted gross income of **\$98,700** as shown on Federal or State Income Tax Return. To determine income eligibility (Total Adjusted gross income) on Federal Form 1040, **line 11** adjusted gross income **minus** taxable portion of IRA distribution **line 4b**, on NYS Form IT-201, **line 19** Federal adjusted gross income **minus** taxable portion of IRA distribution **line 9**.
4. Applicant must have purchased the property prior to March 1<sup>st</sup>, 2015 and be currently receiving a Star Exemption off their property tax bill with the Town of Brookhaven.

**IF YOUR FEDERAL ADJUSTED GROSS INCOME IS UNDER \$58,399.99 (SUBJECT TO REVISIONS OF THE FAGI) YOU MAY QUALIFY FOR AN ADDITIONAL SENIOR EXEMPTION  
A SEPARATE APPLICATION RP-467, WITH ALL SUPPORTING DOCUMENTS  
IS REQUIRED NO LATER THAN MARCH 1<sup>ST</sup>  
YOU CAN OBTAIN AN APPLICATION BY CALLING THE ASSESSOR'S OFFICE @ 631-451-6300  
CAN ALSO BE FOUND ON THE TOWN OF BROOKHAVEN WEBSITE  
[WWW.BROOKHAVENNY.GOV](http://WWW.BROOKHAVENNY.GOV)  
CLICK ON ASSESSOR'S OFFICE → FORMS AND DOCUMENTS → REAL PROPERTY EXEMPTION → RP-467**

**In addition to the COMPLETED application,  
the Town of Brookhaven requires you to submit PHOTOCOPIES of the following:  
(No originals, as they WILL NOT be returned to you)**

- Submit photocopies of:**
1. **To prove age, you must provide one of the following for all owners and spouses:**
    - a) NYS Driver's License
    - b) NYS Non-Driver's ID
    - c) Birth Certificate
    - d) Passport
  2. **To prove residency, you must provide one of the following for all owners and spouses:**
    - a) NYS Driver's License
    - b) NYS Non-Driver's ID
    - c) Voter's Registration
    - d) NYS Car Registration
  3. **To prove Federal or State Adjusted Gross Income:**
    - a) Copy of the **1<sup>st</sup> 2 pages** of your **2022** Federal or NYS tax return for **all** owners and spouses.
    - b) If you were **not** required to file a Federal or NYS Income tax return for **2022**, complete form **RP-425-Wkst** attached to the application.
  4. **Please provide Legal Documentation for proof of the following changes:**
    - a) If **spouse is deceased**, a copy of Death Certificate.
    - b) If **divorced, or legally separated**, a copy of Divorce Decree or Legal Separation.
  5. **If you live in a Co-op (regardless of length of time), a copy of your "Certificate of Shares".**
  6. **If property ownership is in a Trust, submit a copy of the Trust.**

**Item 3:** In the event you are not required to file an Income Tax Return, attach copies of **All your 1099's & W-2's from 2022 & file form RP-425-Wkst**

**Approval:** If this exemption is approved, the savings will be applied to the **December 2024 tax bill**.

**Denial:** Notice of Denials will be mailed to applicants by May 1<sup>st</sup>.

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

## ENHANCED STAR & IVP INSTRUCTIONS

You must submit Form RP-425 IVP, Supplement to Form RP-425E, with this form. Note: The STAR exemption program is closed to new applicants. This form is primarily for use by property owners with the Basic STAR exemption who wish to apply and are eligible for the Enhanced STAR exemption. If you are a new homeowner or first-time STAR applicant, you may be eligible for the STAR credit. Register with the NYS Department Taxation & Finance at 518-457-2036 or [www.tax.ny.gov/star](http://www.tax.ny.gov/star).

**PLEASE BE SURE THAT YOU FILE BOTH THE RP-425E &  
AND THE RP-425 IVP (on back of the application) FORMS  
THE ENHANCED STAR & THE MANDATORY INCOME VERIFICATION FORM  
BOTH SIDES OF THE FORM ARE REQUIRED BY  
THE NYS DEPARTMENT OF TAXATION AND FINANCE  
FAILURE TO SUBMIT AND FILL OUT BOTH FORMS WILL RESULT IN A DENIAL  
OF THE ENHANCED STAR**

**DEADLINE FOR FILING IS NO LATER THAN MARCH 1<sup>st</sup>, 2024.**

The 2022 combined adjusted gross income of the owners and spouses who reside on the property must be less than or equal to \$98,700 and you must have had a STAR exemption on the same property for the 2015-2016 school year.

Thank You,

**FELIX WIENCLAW**  
Assessor

For information or questions:  
**Office of the Assessor**  
One Independence Hill  
Farmingville, NY 11738  
631-451-6300

Enhanced Star information or questions:  
**NYS Dept. of Taxation & Finance**  
518-457-2036 or [www.tax.ny.gov/star](http://www.tax.ny.gov/star)

**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.**



NYS DEPARTMENT OF TAXATION & FINANCE OFFICE OF REAL PROPERTY TAX SERVICES APPLICATION FOR SCHOOL TAX RELIEF ENHANCED STAR EXEMPTION IF YOU ARE NOT CURRENTLY RECEIVING THE STAR EXEMPTION WITH THE TOWN OF BROOKHAVEN, DO NOT FILE THIS FORM, YOU MUST REGISTER WITH 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 this form are contained in RP-425E-Ins.)



- 1. Name & mailing address of all owners & spouses: 2. Date of birth of all owners & spouses: 3. Home/Cell #: Email: 4. Location of property: Street: City: Zip code: or Name of Co-op: Total shares: Shares to the unit: Suffolk County Tax Map #: District Section Block Lot 5. Did you have a STAR exemption on this property for the 2015-2016 school year? Yes No If No, you are NOT ELIGIBLE for the Enhanced STAR exemption off your property tax bill with the Town of Brookhaven. However, you may be eligible for the Enhanced STAR credit. You must register with NYS Department of Taxation & Finance at 518-457-2036 or www.tax.ny.gov/star. 6. Since filing for your Basic STAR, have there been any change in title to property (ie. deed, life estate, trust, bill of sale, etc.)? Yes No If Yes, please provide proof of such change. 7. Will all owners be at least 65 years of age as of December 31, 2024, or owned by a married couple or siblings, whereby at least one spouse or sibling will be 65 years of age as of December 31, 2024? Yes No 8. Do you file an Income Tax Return? Yes No If Yes, attach A COPY of the 1st 2 pages of the 2022 New York State or Federal tax return for all owners and spouses If No, attach A COPY of all 1099's received for the year 2022 for all owners and spouses & fill out form RP-425-Wkst attached. THE TOTAL 2022 FEDERAL ADJUSTED GROSS INCOME OF ALL OWNERS AND ANY NON-OWNER SPOUSES RESIDING ON THE PREMISES MUST BE \$98,700 OR LESS YOU MAY NOT USE YOUR 2023 INCOME TAX RETURN 9. Does the owner or spouse of, own any other property in NY, or any other 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):

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.

Certification, Caution: Anyone who misrepresents his or her primary residence, age, or income will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax saving, will be prohibited from receiving the STAR exemption or STAR credit for six years, and may be subject to criminal prosecution. I (we) certify that all of the above information is correct, that I (we) own the property listed above and it is my (our) primary residence. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and provide any documentation of eligibility that is required.

Table with 6 columns: First name, M.I., Last name, Marital status, Signature, Date. Multiple rows for signatures.



FILL IN NAME AND ADDRESS IN BOX BELOW





**Supplement to Form RP-425-E Mandatory for all Enhanced STAR Applicants**

When applying for the Enhanced STAR exemption, you must submit this form to your Assessor along with your Enhanced STAR application form and proof of income.

<u>Property Identification</u> – Tax Map #: (District-Section-Block- Lot) or Name of Co-op		
<u>Location of property – House # and street name</u>		<u>Unit #</u>
<u>City, Town, or Village</u>	<u>State</u>	<u>Zip code</u>
<u>Name of owner:</u>	<u>Is this your primary residence?</u> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<u>Name of additional owner or spouse:</u>	<u>Is this your primary residence?</u> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<u>Spouse of an owner</u> <input type="checkbox"/> <u>Sibling of another owner</u> <input type="checkbox"/> <u>owner</u> <input type="checkbox"/>		
<u>Name of additional owner or spouse:</u>	<u>Is this your primary residence?</u> Yes <input type="checkbox"/> No <input type="checkbox"/>	
<u>Spouse of an owner</u> <input type="checkbox"/> <u>Sibling of another owner</u> <input type="checkbox"/> <u>owner</u> <input type="checkbox"/>		
<u>School district:</u>	<u>Email address:</u>	
<u>Is this property held in a:</u>	<u>If the property is held in a trust, what is the legal name of the trust?</u>	
<u>Trust:</u> Yes <input type="checkbox"/> No <input type="checkbox"/>		
<u>Life estate:</u> Yes <input type="checkbox"/> No <input type="checkbox"/>		
<u>Home phone number:</u>	<u>Cell phone number:</u>	

**ALL OWNERS AND OWNER’S SPOUSES MUST PROVIDE THEIR SOCIAL SECURITY NUMBERS & SIGN THE MANDATORY AUTHORIZATION BELOW**

Failure to do so will result in denial of the Enhanced STAR exemption

**THIS SECTION IS REQUIRED AS PER NYS DEPARTMENT OF TAXATION & FINANCE**

Authorization I (we) authorize the New York State Department of Taxation and Finance to annually verify, using my (our) Social Security number(s) supplied below, whether my (our) income is less than or equal to the applicable annual income standard for purposes of the Enhanced STAR exemption.

First name	M.I.	Last name	Date of birth	Social Security #	Signature	Date
First name	M.I.	Last name	Date of birth	Social Security #	Signature	Date
First name	M.I.	Last name	Date of birth	Social Security #	Signature	Date

**TOWN OF BROOKHAVEN SWISS CODE: 472200**  
**OWNERSHIP CODE** (Enter P for residential or C if this property is a Co-op) \_\_\_\_\_

**DEADLINE FOR FILING IS NO LATER THAN MARCH 1<sup>st</sup>, 2024**

**TOWN OF BROOKHAVEN ASSESSOR  
ENHANCED STAR W/RP-425-IVP  
RECEIPT**

\_\_\_\_\_

Suffolk County Tax Map # or Name of Co-op

\_\_\_\_\_

Item #





Department of Taxation and Finance Office of Real Property Tax Services

Income for STAR Purposes Worksheet

To be used by individuals not required to file a Federal or New York State income tax return.

Name of all owners & spouses:

Location of property:

Street Address: City/Town/Zip code: Village (if any): School District:

Income tax year: 2022

Enter the amounts below that would have been reported if you were required to file a Federal or New York State income tax return (round to the nearest whole dollar).

Table with 7 rows for income categories: 1) Total wages, salaries, and tips; 2) Taxable interest income and dividends; 3) Unemployment compensation; 4) Total pensions and annuities; 5) Social security benefits; 6) Other income; 7) Add lines 1 through 6. This is your STAR income.

Certification:

I (we) certify that all the above information is correct and that I am (we are) not required to file a Federal or New York State income tax return.

All owners and spouses must sign and date below.

Signature and Date fields for two individuals.