



Town of  
Brookhaven  
Long Island

**ENHANCED STAR APPLICATION**

**IF YOU ARE NOT CURRENTLY RECEIVING THE STAR 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>, 2021

**\*\*\*\*\*BROOKHAVEN TOWN HALL REMAINS CLOSED TO THE PUBLIC\*\*\*\*\***

**Applications Accepted:** **Lobby drop off only:** **Mail: Must be POSTMARKED no later than March 1<sup>st</sup>**  
 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, 2021. 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 **2019** income of all owner(s) and spouse(s) cannot exceed the Total Adjusted gross income of **\$90,550** as shown on Federal or State Income Tax Return. To determine income eligibility (Total Adjusted gross income) on Federal Form 1040, **line 8b** 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 TOTAL GROSS INCOME IS UNDER \$37,399.99 (ALL TAXABLE AND NON-TAXABLE)  
 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**

**\*\*\*\*\*PHOTOCOPY & NOTARY SERVICES ARE NOT AVAILABLE AT TOWN HALL\*\*\*\*\***

**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) ENTIRE 2019 New York State or Federal Tax Return for all owners and spouses.
  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".

**Item 3:** In the event you are not required to file an Income Tax Return, attach copies of **All your 1099's** from 2019.

**Approval:** If this exemption is approved, the savings will be applied to the **December 2021 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 Basic STAR exemptions 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 FORMS  
THE ENHANCED STAR & THE MANDATORY INCOME VERIFICATION FORM  
BOTH FORMS ARE REQUIRED BY  
THE NYS DEPARTMENT OF TAXATION AND FINANCE  
FAILURE TO SUBMIT BOTH FORMS WITH RESULT IN A DENIAL OF THE ENHANCED STAR**

CAN ALSO BE OBTAINED ON  
THE TOWN OF BROOKHAVEN WEBSITE  
[WWW.BROOKHAVENNY.GOV](http://WWW.BROOKHAVENNY.GOV)  
CLICK ON ASSESSOR'S OFFICE →  
FORMS AND DOCUMENTS → STAR EXEMPTION → RP-425-IVP

**DEADLINE FOR FILING IS NO LATER THAN MARCH 1<sup>st</sup>, 2021.**

**\*\*\*\*\*PHOTOCOPY & NOTARY SERVICES ARE NOT AVAILABLE AT TOWN HALL\*\*\*\*\***

The 2019 combined adjusted gross income of the owners and spouses who reside on the property must be less than or equal to \$90,555 and you must have had a STAR exemption on the same property for the 2015-2016 school year.

Thank You,

*Richard P. DeBragga*

**Richard P. DeBragga**  
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.**



Town of  
Brookhaven  
Long Island

**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.)



**FILING DEADLINE: MARCH 1<sup>st</sup>**

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, 2021, or owned by a married couple or by siblings, whereby at least one spouse or sibling will be 65 years of age as of December 31, 2021? Yes  No
8. Do you file an Income Tax Return? Yes  No  If Yes, attach **A COPY** of the **ENTIRE** 2019 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 2019 for all owners and spouses.

THE TOTAL 2019 FEDERAL ADJUSTED GROSS INCOME OF ALL OWNERS AND ANY NON-OWNER SPOUSES  
RESIDING ON THE PREMISES MUST BE \$90,550 OR LESS

**YOU MAY NOT USE YOUR 2020 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.**

I (we) certify that all statements made on this application are true and correct to the best of my (our) belief. The property listed on this application is owned by and is my (our) primary residence. I (we) understand it is my (our) obligation to notify the Assessor of any changes; not limited to, relocation, primary residency, marital status, or ownership/deed modifications. I (we) understand it is my (our) responsibility to provide any required documentation of eligibility. I (we) understand that any willful false statement of material fact will be grounds for disqualification from further exemption for a period of five (5) years and a fine of not more than \$100.

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



Town of  
Brookhaven  
Long Island

Department of the Assessor  
One Independence Hill  
Farmingville, NY 11738

FILL IN NAME AND ADDRESS IN BOX BELOW





Department of Taxation and Finance Office of Real Property Tax Services 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.

**Location of Property**

<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>	
<u>Name of additional owner or spouse:</u>	<u>Is this your primary residence?</u>	
Spouse of an owner <input type="checkbox"/> Sibling of another owner <input type="checkbox"/> Owner <input type="checkbox"/>		
<u>Contact Name:</u>	<u>Email Address:</u>	
<u>Home/Cell#:</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
First Name	M.I.	Last Name	Date of Birth	Social Security #	Signature

<b>TOWN OF BROOKHAVEN SWISS CODE: <u>472200</u></b> <b>OWNERSHIP CODE (Enter <u>P</u> for residential or <u>C</u> if this property is a Co-op) _____</b>
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**DEADLINE FOR FILING IS NO LATER THAN MARCH 1<sup>st</sup>, 2021.**

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

\_\_\_\_\_  
Suffolk County Tax Map # or Name of Co-op

\_\_\_\_\_  
Item #

