



2026-2027 Enhanced STAR Property Tax Exemption Application

FOR USE BY HOMEOWNERS WHO WERE ENROLLED IN THE STAR PROGRAM PRIOR TO JANUARY 2, 2015

(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 or Certificate of Shares)	Address

Telephone Number(s) Day () Evening ()

E-Mail Address:

Property Identification (Co-op apartment owners must attach a copy of the CERTIFICATE OF SHARES)

TOWN SD SECTION BLOCK LOT CA# or BLDG.# TAX UNIT#

For Condos & Co-ops only

Deed (Liber)#	Deed (Page)#
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Proof of Age (Indicate documents submitted with application as proof of age of all OWNERS)

☐ BIRTH CERTIFICATE

☐ PASSPORT

☐ BAPTISMAL CERTIFICATE

☐ NYS DRIVER’S LICENSE

Proof of Primary Residence (Indicate document submitted as proof of your primary residence)

☐ 2024 SOCIAL SECURITY 1099 (End of Year Statement)

☐ CURRENT NYS CAR REGISTRATION

☐ 2024 NY STATE INCOME TAX RETURN

* 2024 STAR Income Total from the back page of this application:

List the address(es) of all additional real estate that you own, either entirely or in part. (Attach additional sheets)

CERTIFICATION (All Primary Resident Owners Must Sign)

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 savings (not to exceed \$2,500), prohibited from receiving the STAR exemption for six years, and may also be subject to criminal prosecution.

The New York State Department of Taxation and Finance will annually determine income eligibility for qualifying *Enhanced STAR* applicants.

This requirement applies to property owners who received *Basic STAR* benefits and are applying for *Enhanced STAR* and those already receiving *Enhanced STAR* benefits but who did not register for the *Income Verification Program* (IVP). Unless directed by the NYS Department of Taxation and Finance, existing IVP participants are not required to take any action for the 2026-27 school property tax year.

In accordance with the *Mandatory Enhanced STAR Income Verification Program*, you must complete and attach Form RP 425-IVP with this application and provide your Social Security number(s) on said form.

I (we) certify that all the information is correct, that the property listed above is owned by me (us) and is my (our) primary residence and that my (our) 2024 income was less than \$110,750. I (we) understand it is my (our) obligation to notify the assessor if I (we) relocate to another primary residence and to provide any documentation of eligibility that is required.

Signature	Social Security Number	Date of Birth	Marital Status	Date

(If signed by an Attorney-in-fact, a PHOTOCOPY of the Power of Attorney must be included with this application.)

TOWN SD SEC BLK LOT CA# or BLDG# TAX UNIT#

FOR OFFICE USE ONLY

For Condo' s & Co-ops Only

When your primary residence or Deed/Certificate of Shares 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 prior to filing the new application.

THE ENHANCED STAR EXEMPTION IS **NOT** TRANSFERABLE.

APPLICATION INSTRUCTIONS

1. Fill out the application completely.
2. While the NYS Department of Taxation and Finance will automatically verify your 2024 household income as mandated by the Mandatory Income Verification Program (IVP), please provide a copy of your 2024 Federal and State Income Tax Returns (Personal and Business) and include all schedules, 1099s and W-2s.
3. Submit this **SIGNED** application and attach **PHOTOCOPIES** of the documentation listed below to the Department of Assessment on or before the taxable status date of **January 2, 2026**. **Please DO NOT SEND ORIGINAL documents.**
 - **PROOF OF AGE** (*Birth Certificate; Baptismal Certificate; NYS Driver’s License; Military ID or Passport*)
 - **COPY OF THE ENTIRE TRUST** (*If your property is in a Trust, all beneficiaries must qualify for the exemption*)
 - **COPY OF THE DEATH CERTIFICATE** (*If one of the owners on the Deed is deceased*)
 - **COPY OF DIVORCE OR LEGAL SEPARATION PAPERS** (*If the property is in both names*)
 - **COPY OF THE PROBATED WILL** (*If the sole owner on the Deed/Certificate of Shares 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.

2024 Tax Form	Federal Adjusted Gross Income	Taxable IRA Distribution	STAR Income Worksheet
IRS Form 1040	Line 11	Line 4b	Adjusted Gross Income: _____ minus (-) Taxable IRA distribution: _____
NYS Form IT-201	Line 19	Line 9	STAR INCOME TOTAL =

NOTE: Homeowners may receive a greater benefit from NYS, if they elect to switch from an exemption to a STAR credit/check. The value of the STAR credit savings may grow by as much as two percent from year to year, but the value of the STAR exemption savings being applied for via this application will no longer increase. You can REGISTER WITH NEW YORK STATE for the Personal Income Tax Credit /Check Program by telephone at (518) 457-2036 or on-line at: <https://www8.tax.ny.gov/STRP/strpStart>

The eligibility criteria are the same for both the STAR Credit/Check and the STAR Property Tax Exemption. You cannot receive both the credit and the exemption.

FOR ASSESSOR’S USE ONLY

Proof of Income ☐ Yes ☐ No	Senior Additional ☐ Yes ☐ No	RP-425-IVP ☐ Yes ☐ No	Approved ☐ Yes ☐ No
Assessor’s Signature:			Date:
<u>Comments:</u>			