Senior Citizen and Enhanced STAR Exemption

INFORMATION

New applications must be made in person by the applicant or designated representative in

Room 105, Buffalo City Hall

Questions? Please call 851-4374

1. AGE
   All owners must be 65 years of age or older by December 31st, 2014
   Exceptions:
   ➢ Married couples (Senior and STAR): one spouse must be 65 years or older
   ➢ Siblings (Senior and STAR): one sibling must be 65 years or older

2. INCOME
   Enhanced STAR Exemption: Combined income of all owners for the year 2013
   Federal Adjusted Gross Income may not exceed $81,900.00 (IRA distributions
   may be deducted)
   Senior Citizen Exemption: Combined income of all owners for the year 2013 must not
   exceed $37,400.00. (Recipients of the senior exemption will receive the Enhanced
   STAR exemption automatically.)

3. OWNERSHIP
   Enhanced STAR: No length of time of ownership restriction. Qualified owners may
   apply for the Enhanced STAR exemption immediately.
   Senior Citizen Exemption: Title to the property MUST be in the owner’s name for 12
   consecutive months prior to December 1, 2014. (An owner who has transferred title and
   has retained an unrestricted life estate to the property is eligible to continue an existing
   exemption or apply for a new senior citizen and Enhanced STAR exemption after the
   12-month statutory waiting period.)

4. RESIDENCY
   Enhanced STAR: Only one owner must reside on the premises as the principal
   place of residence.
   Senior Citizen Exemption: All owners must reside on the premises as the principal
   place of residence.

5. ELIGIBLE PROPERTY
   Enhanced STAR and Senior Citizen Exemption: All owner-occupied single family,
   two-family, three-family residences, condominiums, co-op’s and the owner-occupied
   residential percentage of commercial classified parcels.

FINAL DATE TO FILE IS

DECEMBER 1, 2014
ALL APPLICATIONS MUST INCLUDE THE FOLLOWING:

Proof of Ownership:
- Copy of your deed or if title was received through a Will, a Surrogate Court Assessor Slip.
- Copy of death certificate of spouse or any other owner listed on deed, if applicable.
- Proof of divorce, legal separation or abandonment must be submitted, if applicable.

Proof of Annual Income: 2013
- Complete 2013 Federal Income Tax Return, including all schedules.
- Social Security Form 1099 for 2013. If your form has been misplaced, you may call the Social Security Administration at 1-800-772-1213 to request a copy.
- Railroad Retirement Form 1099 for 2013 (both statements).

IF YOU DID NOT FILE A 2013 TAX RETURN, SUBMIT THE FOLLOWING DOCUMENTS – IF APPLICABLE
- Social Security Form 1099 for 2013.
- Railroad Retirement (both halves of the statement are required).
- W-2 for any wages received during 2013.
- Year-End pension and/or retirement statements.
- IRA Interest. Year-end statement of account showing interest earned by the IRA for 2013. Please note: Amounts received as a distribution during 2013 even though reported as income to the IRS are not considered income for this purpose. We require interest only.
- 1099 Forms showing all interest income earned.
- Rental receipts for rents received (or notarized statement from tenant).

Proof of Age:
- Copy of birth certificate with raised seal, copy of current driver’s license, passport, or any official document which contains your date of birth.

Proof of Residency: (2 types of proof required)
- Copy of current driver’s license, automobile registration, voter registration, telephone bill, monthly cable TV bill, social security statement.

INCOME INCLUDES

Salary & Wages • Annuities
Gross Rental Income • Bank Interest
Social Security Income • Stock Dividends
Railroad Retirement Income • Interest on Bonds
IRA (Interest earned only) • Disability Payments
Any pension or retirement income • Workers’ Compensation Payments
Alimony and/or child support received • Interest on any mortgage held
Business income (including depreciation) • Unemployment Insurance payments

INCOME WHICH MAY BE EXCLUDED

Money received pursuant to the Federal Foster Grandparent Program

NEW APPLICATIONS MUST BE MADE IN PERSON BY APPLICANT OR POWER OF ATTORNEY IN ROOM 105, BUFFALO CITY HALL

APPLICATIONS CANNOT BE ACCEPTED AFTER DECEMBER 1, 2014