

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, 2016

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 2015 Federal Adjusted Gross Income may not exceed \$86,000.00 (IRA distributions may be deducted)

Senior Citizen Exemption: Combined income of all owners for the year 2015 must not exceed \$37,399.00. (Recipients of the senior exemption will receive the Enhanced STAR exemption automatically and 40% reduction in water charge only (not sewer charge).)

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, 2016. (*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, 2016

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: 2015

- Complete 2015 Federal Income Tax Return, including all schedules.
- Social Security Form 1099 for 2015. 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 2015 (both statements).

**IF YOU DID NOT FILE A 2015 TAX RETURN, SUBMIT
THE FOLLOWING DOCUMENTS – IF APPLICABLE**

- Letter from the Internal Revenue Service verification of non-filing for 2015 tax year (Form 4506-T)
- Social Security Form 1099 for 2015.
- Railroad Retirement (both halves of the statement are required).
- W-2 for any wages received during 2015.
- Year-End pension and/or retirement statements.
- IRA Interest. Year-end statement of account showing interest earned by the IRA for 2015.
Please note: Amounts received as a distribution during 2015 even though reported as incomes 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

Gifts - Welfare Payments - Inheritance - Return of Capital - Supplemental Social Security
Money received pursuant to the Federal Foster Grandparent Program

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

APPLICATIONS CANNOT BE ACCEPTED AFTER DECEMBER 1, 2016