



FINANCE  
NEW YORK  
THE CITY OF NEW YORK  
DEPARTMENT OF FINANCE

# EXEMPTION APPLICATION FOR OWNERS

Mail to: NYC Department of Finance, P.O. Box 3120, Church Street Station, New York, NY 10008-3120

**Instructions:** This application replaces the applications for Basic and Enhanced STAR (School Tax Relief), and the Senior Citizen, Veteran, Disabled, Crime Victim/Good Samaritan and Clergy exemptions. Read instructions carefully for further information on how to complete this application.

## SECTION I - OWNER INFORMATION

List the names of all owners of the property, as shown on the deed or proprietary lease. Attach a separate sheet if the property has more than two owners.

1. Owner's Name: a. \_\_\_\_\_ b. \_\_\_\_\_  
FIRST NAME LAST NAME

c. Is this property your primary residence?  YES  NO

d. Social Security #:           e. Date of Birth:        
MM DD YY

2. Owner's Name: a. \_\_\_\_\_ b. \_\_\_\_\_  
FIRST NAME LAST NAME

c. Is this property your primary residence?  YES  NO

d. Social Security #:           e. Date of Birth:        
MM DD YY

## SECTION II - PROPERTY INFORMATION

1. Address: a. \_\_\_\_\_ b. \_\_\_\_\_ c. \_\_\_\_\_  
STREET # STREET NAME APT. #

2. Borough: \_\_\_\_\_ 3. Zip Code: \_\_\_\_\_ 4. Block: \_\_\_\_\_ 5. Lot: \_\_\_\_\_  
OPTIONAL OPTIONAL

*This completes your Basic STAR application. Basic STAR has no age or income requirements - just a requirement that an owner uses the property as his/her primary residence. **Be sure to sign and date Section V.***

*If you are a senior citizen (age 65 as of the following December 31st), veteran, disabled owner crime victim, good samaritan or member of the clergy, you may be entitled to additional property tax relief. **Please complete the remainder of this form so that Finance can determine your eligibility for other exemption programs.***

**SECTION III - ELIGIBILITY INFORMATION**

1. List the date that you purchased this property. 

		■			■		
MM			DD			YY	

2. a. Are any of the owners listed in Section I veterans, spouses, widows or widowers of veterans who have not remarried, or the parent of a soldier killed in action?  YES  NO  
*If "YES" to 2a, answer Questions 2b through 2d. If "NO" to 2a, skip to Question 3.*

b. Did the veteran serve during a period of conflict?  YES  NO

c. Did the veteran serve in a combat zone?  YES  NO

d. Was the veteran disabled in combat?  YES  NO

e. If you checked "YES" to 2d, please indicate percentage of your disability: \_\_\_\_\_%

3. Do any of the owners listed in Section I or their spouses have a disability?  YES  NO

4. a. Have any owners listed in Section I, their spouses, children, other family members, or non-family occupants been disabled as a victim of a crime or while trying to prevent or assist during a crime ("Good Samaritan")?  YES  NO

b. If you checked "YES" to 4a, have improvements been made to the property to meet the person's special needs due to the disability?  YES  NO

c. If you checked "YES" to 4a and 4b, indicate the cost of the improvements made to the property? \$ \_\_\_\_\_

5. Are you a member of the clergy involved in ministerial work as your principal occupation or the unmarried surviving spouse of a member of the clergy?  YES  NO

**SECTION IV - INCOME INFORMATION**

1. Please provide the Federal adjusted gross income of all owners of the property and their spouses, or \$ \_\_\_\_\_

2. If *all of the owners* are not required to file a Federal tax return, check this box Not required to file

**SECTION V - SIGNATURES AND CERTIFICATIONS**

*By signing below, I certify that all statements made on this application and attached schedule(s) are true and correct to the best of my knowledge and that I have made no willful false statements of material fact. I understand that this information is subject to audit, and should Finance determine that I do not qualify for tax exemptions, I will be disqualified from future exemptions and will be responsible for all applicable taxes due, accrued interest, and the maximum penalty allowable by law.*

All owners must sign and date, whether they reside at the property or not.

OWNER'S SIGNATURE	____/____/____ DATE
OWNER'S SIGNATURE	____/____/____ DATE

**Contact Information:**  
 If we have a question about this application, whom should we contact?  
 Contact Name: \_\_\_\_\_  
 Daytime Telephone #: \_\_\_\_\_ Email Address: \_\_\_\_\_

**PLEASE KEEP A COPY OF THIS APPLICATION FOR YOUR RECORDS.**

**MAIL TO: NYC Dept. of Finance, P.O. Box 3120, Church Street Station, New York, NY 10008-3120  
 FAX TO: 212-361-7199**



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# INSTRUCTIONS FOR EXEMPTION APPLICATION FOR OWNERS

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## OVERVIEW

Finance will review the information provided in this application to determine your eligibility for the following homeowner tax exemption programs:

- School Tax Relief (STAR) (Basic and Enhanced)
- Senior Citizen Homeowners' (SCHE)
- Veterans'
- Disabled Homeowners' (DHE)
- Crime Victim/Good Samaritan
- Clergy

To be eligible for any of these programs, complete this application for your primary residence, that is, the house, condominium, or cooperative apartment that you live in for the majority of the year, the address where you are registered to vote and that appears on your NYS driver's license.

## APPLICATION DEADLINE

Finance will accept applications throughout the year. However, the start date for tax reduction benefits varies according to when you apply for Basic and Enhanced STAR. Finance must receive your application by January 5th for benefits to begin on July 1st of the same year. For the other programs, Finance must receive your application by March 15th for benefits to begin on July 1st of the same year.

If your application is received after these deadlines, and you are approved for any of the exemption programs, your tax reduction will begin July 1st of the following year.

## BENEFITS

**All the exemption programs lower your property taxes by lowering the assessed**

**value of your house, condominium, or cooperative apartment.** Finance determines the assessed value of a property by multiplying the property's estimated market value by the assessment ratio for the property's tax class (Class 1 = 6%; Classes 2, 3, and 4 = 45%). The lower the assessed value, the lower the property's tax. See the following program benefits:

**STAR** – On average, homeowners who have Basic STAR save \$215 a year; seniors who have Enhanced STAR save \$350 a year.

**Senior Citizen Homeowners' (SCHE) and Disabled Homeowners (DHE)** - The level of tax reduction is based on federal adjusted gross income (AGI).

If Federal adjusted gross income is between:	SCHE or DHE reduces the assessed value by:
\$31,500 and \$32,399	5%
\$30,600 and \$31,499	10%
\$29,700 and \$30,599	15%
\$28,800 and \$29,699	20%
\$27,900 and \$28,799	25%
\$27,000 and \$27,899	30%
\$26,000 and \$26,999	35%
\$25,000 and \$25,999	40%
\$24,000 and \$24,999	45%
\$0 and \$23,999	50%

### Veterans' Exemption

- **Basic:** For veterans who served during a period of conflict: Assessed value of your home is lowered by 15%.
- **Combat:** For veterans who served in a combat zone: In addition to the 15% above, assessed value is lowered an additional 10%.
- **Disabled:** In addition to the 15% basic and the 10% combat veteran exemptions, the exemption is increased by 50% of the veteran's disability rating multiplied by the assessed value of the property.

**Crime Victim/Good Samaritan:** Assessed value of the property is lowered equal to the value of the improvements made to the property to accommodate the person with a disability.

**Clergy:** Assessed value is lowered by \$1,500.

## SPECIFIC INSTRUCTIONS

### Section I – Owner Information

#### Question 1a. through 1e.

Complete for each owner of the property (e.g., each person named on the deed or proprietary lease), whether or not the owner resides at the property. Social Security numbers must be included, or Finance will not process your application.

### Section II – Property Information

#### Question 1a. through 1c.

Give the complete address of the property for which you are seeking tax exemption(s). Apartment numbers are required for co-ops and condos.

### Section III – Eligibility Information

The following instructions are for those items that might require clarification:

#### Question 2a. through 2e.

- a. "Veterans" are former members of the United States armed forces, Merchant Marines during WW II or recipients' of expeditionary medals.
- b. Periods of conflict are:
  - *World War I*  
April 6, 1917–November 11, 1918
  - *World War II*  
December 7, 1941–December 31, 1946
  - *Korean Conflict*  
June 27, 1950–January 31, 1955
  - *Vietnam War*  
December 22, 1961–May 7, 1975
  - *Persian Gulf*  
August 8, 1990 – March 3, 1991
  - *Iraq War*  
March 20, 2003–present
- c. "Combat zone" refers to a location of active combat, such as Vietnam during the Vietnam War. Veterans who served during a period of conflict but who were stationed in non-combat areas should check "No," (for example, a soldier who was in the service during the Vietnam War dates but who was not stationed in Vietnam.)
- d. For the purpose of this question. "disabled" refers to a Veterans' Administration designation.
- e. You can obtain your disability rating from the US Department of Veterans Affairs by calling 1-800-827-1000. If no percentage is indicated on the form, Finance will use 10% for purposes of your eligibility.

#### Question 3

For the purpose of this question, "disability" is determined by whether any owner receives one of the following forms of disability-related financial assistance: (1) Social Security Disability Insurance (SSDI); (2) Supplemental Security Income (SSI) benefits; (3) Railroad Retirement Disability benefits; or (4) Disability pension from

the US Postal Service; or, have a certificate from the State Commission for the Blind and Visually Handicapped stating that he/she is legally blind.

**Question 4a. through 4b.**

- a. For the purpose of this question “disability” is defined as “requiring modifications to the 1-, 2-, or 3-family house to accommodate an injury incurred by any occupant of the house as a crime victim or as a Good Samaritan.

*A crime victim* is a person who personally suffers a physical injury as a direct result of a crime.

*A Good Samaritan* is a person who is not a law enforcement officer, who suffers a disability as a result of either apprehending a person who committed a crime or a felony or acting or attempting to prevent a crime. A Good Samaritan may also assist a law enforcement officer in making an arrest.

- b. The improvements to the home must have been made to accommodate the disabled person's injury and/or provide accessibility of the property.

**Question 5**

*A member of the clergy* is defined as a minister of the gospel, priest, or rabbi of any denomination. The priest, rabbi, or minister must (1) perform work assigned by the church or denomination to which he/she belongs, as their principal occupation; (2) be unable to perform such work due to illness or impairment; or (3) be over the age of 70.

If the member of the clergy is deceased, the surviving spouse may be eligible for a tax reduction for the house the couple shared, as long as the spouse has not remarried.

**Section IV – Income Information**

**Question 1**

Federal adjusted gross income can be found on any version of the federal tax return you filed for the most recent calendar year (e.g., 1040, 1040 short form, 1040-EZ).

**Question 2**

If all owners of the property are not required to file a federal tax return for the most recent calendar year, the property is eligible for the maximum benefit.

**Section V – Signatures and Certifications**

All owners of the property must sign Section V, whether or not they reside at the property.

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