



CITY OF TONAWANDA, NEW YORK

ASSESSOR'S OFFICE

200 Niagara Street Tonawanda, New York 14150 . 1099
Phone: (716) 695 . 8639 Fax: (716) 695 . 8315
E-mail: assessor@ci.tonawanda.ny.us

DAVID MARRANO, SCA
Assessor

2014/15 SCHOOL TAX RELIEF (STAR) EXEMPTION

**For Basic or Enhanced, Federal Adjusted Gross Income must be less than
\$500,000**

BASIC STAR

All owner-occupied primary residences (one, two, or three family) are eligible for a partial School Tax exemption. To apply, complete the Application for School Tax Relief (STAR) Exemption, Form RP-425, and file with the Assessor's Office by **MARCH 1, 2015**. (Once granted, the Basic STAR Exemption will remain in effect so long as the property is your primary residence.)

ENHANCED STAR FOR SENIORS

Owner-occupied primary residences (one, two, or three family) are eligible for an enhanced partial School Tax exemption, if owners are at least 65 years of age by 12/31/15 and their combined 2013 Federal Adjusted Gross income, less IRA distributions, does not exceed \$83,300. To apply, complete the Application for School Tax Relief (STAR) Exemption, Form RP-425, and file along with **proof of age** (copy of birth certificate or driver's license) and **proof of income** (copy of 2013 Federal Tax Return) with the Assessor's Office by **MARCH 1, 2015**.

To continue receiving this exemption, you must file a renewal application by March 1st unless you choose to have the NYS Department of Taxation and Finance verify your income eligibility directly to our office through the **OPTIONAL INCOME VERIFICATION PROGRAM**. To take advantage of this program, complete the **OPTIONAL INCOME VERIFICATION PROGRAM** form and file along with the Enhanced STAR application.

ESTIMATED TAX SAVINGS

Actual savings will depend on the State Equalization Rate and the School Tax Rate adopted by the School District in August. Your annual savings are **estimated** to be approximately as follows:

	<u>BASIC</u>	<u>ENHANCED STAR</u>
CITY OF TONAWANDA SCHOOL DISTRICT	\$540	\$1085

FILING YOUR APPLICATION

Filing by mail is recommended. After your application is processed, you will receive written confirmation of your exempt status prior to March 1, 2015. Our office hours are
8:30 a.m. to 4:30 p.m.