

INSTRUCTIONS FOR HOMEOWNER TAX BENEFITS APPLICATION

OVERVIEW

This application is for the following homeowner property tax benefits programs:

- Basic and Enhanced School Tax Relief (STAR)
- Senior Citizen Homeowners' Exemption (SCHE)
- Disabled Homeowners' Exemption (DHE)
- Veterans' Exemptions (Basic, Combat and Disabled)
- Clergy

APPLICATION DEADLINE

Your application must be postmarked by March 15, 2017. If eligible, benefits will begin July 1, 2017.

Please mail applications to:

**NYC Department of Finance
P.O. Box 311
Maplewood, NJ 07040-0311**

Faxes will not be accepted. Keep a copy of your completed application and the instructions for your records. Only mail the application and supporting documentation (not the instructions).

IMPORTANT

Before mailing your application, please review it to make sure it is completed. Make sure all questions are completely answered. Please review the Required Documents Checklist (see page 6) to make sure you have attached all of the required documentation. We cannot process your application without all of the required documents.

INSTRUCTIONS

SECTION 1 - PROPERTY INFORMATION

Give the complete address and the Borough, Block and Lot number of the property for which you are seeking tax benefits and the date you purchased the property. The Borough, Block and Lot (BBL) numbers for properties can be found on the Finance website at nyc.gov/bbl, your deed/stock certificate, or property tax bill. Co-op owners can also check with their management agent for the information. Provide the date you purchased the property or co-op shares.

Indicate the type of property by checking the appropriate box. If the property is a co-op, please provide the number of shares and the name and contact number of the management company/agent. If you checked 4+ family home, please provide the percentage of space used as your primary residence.

If any percentage of the property is used for non-residential purposes, please indicate the percentage in Section 1 of the application.

SECTION 2 - OWNER INFORMATION

This section must be completed for all owners/shareholders of the property (each person on the deed or stock certificate). For the purposes of this application, the "owner" includes co-op unit shareholders. Information for all owners is required even if all of the owners do not reside at the property. If there are more than two owners, use the Additional Owners Information and Certification form, which is part of this application.

Provide the name, date of birth and Social Security number for all owners on the deed or stock certificate. Social Security numbers must be included or Finance cannot process your application. If you are a foreign national, please provide your Individual Taxpayer Identification Number (ITIN).

Indicate if this is the primary residence for each owner. Indicate if the owners are spouses or brothers/sisters by checking the appropriate box.

For properties owned by a trust: If applying for STAR, all beneficiaries, not trustees, must be listed as owners and submit the required documents. At least one beneficiary must live on the property. If applying for SCHE/DHE/Veteran, all trustees or the sole beneficiary of the property must be listed as owners. For SCHE, all trustees or the sole beneficiary must live on the property. For Veteran and DHE, at least one trustee or beneficiary must live on the property. **Include a copy of the trust agreement with your completed application.**

For properties with a life estate: The holder of the life estate must complete the owner information section. **A copy of the life estate agreement must be submitted with your application.**

If the property is owned by a business, homeowner benefits will not be granted.

To be eligible for the SCHE/DHE, the property must be the primary residence of, and must be occupied by, all eligible owners of the property unless an owner is absent from the property due to:

- Divorce, legal separation, or abandonment; or,
- Receiving inpatient health related services at a residential health care facility and the property is not occupied by anyone other than the spouse or co-owner.

A residential health care facility is a nursing home or other facility that provides lodging, board and physical care.

If either of the above applies, please attach documentation with your application.

SECTION 3 - ADDITIONAL PROPERTY INFORMATION

Answer all questions regarding other property owned and the benefit status. If there are multiple properties, please complete and return the Additional Property Information and Certification, on page 4. You may print out and complete multiple copies of page 4, if additional pages are needed.

If you no longer receive benefits on the additional property outside of NYC, you must submit a letter from the County/State local Assessor's office indicating there are no benefits on other property.

SECTION 4 - INCOME INFORMATION

If you are applying for the Basic/Enhanced STAR, Senior Citizen and/or the Disabled Homeowners benefits, you must provide proof of income for calendar year 2015 for all owners.

Owners who file a Federal Income Tax return must attach a complete copy of their 2015 return including all schedules and attachments for all owners.

Owners who are not required to file a Federal Income Tax return must attach copies of any income documentation, such as a state income tax return, 2015 Social Security Benefits statements or 1099 forms, Individual Retirement Account (IRA) Earnings statements, W-2, etc.