

A Message from the Receiver of Taxes Charles Berman

The Receiver of Taxes of the Town of North Hempstead is working hard to let you know different ways to lower your tax payment. We do NOT set your property taxes; however, we will do everything in our power to be sure that you do not pay more than your fair share.

When you receive an exemption, all or part of your property's assessed value is subtracted before calculating the taxes owed. Some exemptions are local-option. That means the county, town, school district and village can decide whether to grant those exemptions or can set their own eligibility standards.

Charles Berman
Receiver of Taxes

Project Independence

North Hempstead is proud to be the first Long Island local government to offer this exciting program designed to support Town residents 60 and over so they can remain as healthy and self-sufficient as possible in their own homes and communities.

Project Independence has a staff of social workers, nurses and others who connect seniors with the services they need, including individual or group counseling, case management and caregiver support, monitoring of chronic conditions, social and recreational activities and transportation.

Receiver of Taxes Charles Berman wants to help you get all of the exemptions to which you are entitled so that you can reduce your taxes and remain in your home.

Call 311 (or 516-869-6311) and ask about Project Independence!

**FILING DEADLINE IS
JANUARY 2, 2012**
For an application or
more information, please contact:
**Nassau County
Department of Assessment
240 Old Country Road, 4th Floor
Mineola, NY 11501
(516) 571-1500**
*You may also download
forms and brochures at:*
www.mynassauproperty.com



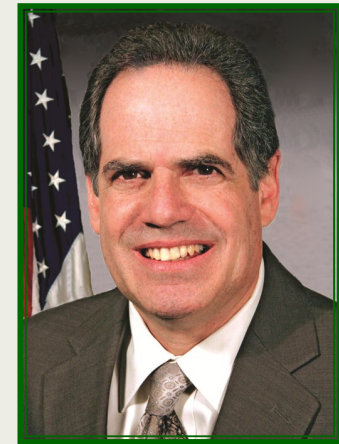
Information courtesy of

Charles Berman
Receiver of Taxes
Town of North Hempstead

**200 Plandome Road
Manhasset, NY 11030
(516) 869-7800**

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Facts About the Enhanced STAR Exemption



Charles Berman
Receiver of Taxes

**Town of
North
Hempstead**



Enhanced STAR Exemption

STAR is the New York State School Tax Relief program that provides an exemption from school property taxes for owner-occupied, primary residences.

The **Enhanced STAR Exemption** is available to senior citizen homeowners who are 65 years of age or older during the year in which the exemption takes effect, and whose annual income does not exceed **\$79,050***. Senior citizens whose annual income exceeds **\$79,050*** will still be eligible for the Basic STAR Exemption.

In order to qualify for the Enhanced STAR Exemption, you must meet the legal requirements regarding: Age, Income, Residency and Ownership.

Age

All owners of the property must be 65, except for property owned by a husband and wife, or by siblings, in which case only one of them has to be 65 years old in the year the exemption will begin. Senior Citizens are required to provide one form of proof of age on their initial application. Satisfactory proof of age includes: birth and baptismal certificates, driver's license, hospital birth records, an affidavit of age from Social Security, marriage records, passports, military records, and immigration documents.

A surviving spouse who is not 65 years old can retain an existing Enhanced STAR Exemption provided that he or she was at least 62 when their spouse passed away. Otherwise, they may receive the Basic STAR Exemption.

Income

The combined income of all of the owners and owner's spouse who resides on the premises may not exceed the maximum

income. Income is defined as federal "adjusted gross income" [AGI] reported on the applicants' federal or state income tax return, less the "taxable amount" of total distributions from individual retirement accounts "IRAs". There is a cost of living adjustment each year for the maximum income allowed. For the 2012-2013 school tax roll, the maximum income is **\$79,050* based on your 2010 tax return.**

****Income subject to change annually.***

Residency

All owners of the property must live in the home as their primary residence. However, when siblings own a home together, only one has to live in the home.

Proof of primary residency includes: voting enrollment, vehicle registration, and length of time spent each year on the property.

Nursing home residents who own their homes may be granted the Enhanced STAR Exemption provided that no one other than the co-owner(s) or spouse resides on the premises.

Property owners cannot have more than one STAR Exemption. Additionally, they cannot have a STAR Exemption in New York and a Homestead Exemption in Florida.

Ownership

STAR exemptions are not transferred automatically from one property to another. If someone moves, they must apply for an Enhanced STAR Exemption on their new primary residence by the January 2nd deadline. There is no waiting period. When someone changes their deed, they must notify the Nassau County Department of Assessment and reapply for their exemption!

When a property is in Trust, the ownership is split. The trustee is the legal owner and the beneficiary is the beneficial owner. For STAR purposes, however, the trust beneficiary is treated as the owner. Term limits or

percentages are not accepted. The Nassau County Department of Assessment will require the entire trust with the application. When a property is in a life estate, the life tenant is deemed to own the property; so STAR eligibility is based on the life tenant's qualifications.

Renewals

There are two ways that seniors may renew their Enhanced STAR Exemption.

- ★ Submit an application for renewal along with a copy of your income tax return(s) for the appropriate income tax year to the Nassau County Department of Assessment by January 2nd.
- ★ If you file a New York State return, you may enroll in the STAR Income Verification Program. With this option, you do not need to submit an application and a copy of your tax return(s) to the Assessor every year. The New York State Department of Taxation and Finance will verify income eligibility each year. To choose this option, seniors must complete item 6 on the Department of Assessment's Enhanced STAR Exemption application (form NC-425E).

Two Percent Cap on STAR Savings

The new State Budget established a 2% cap on increases to STAR savings. Beginning with the 2011-2012 School Tax bills, tax dollar savings for both Basic and Enhanced STAR may not exceed 2% from the previous year. Please be aware that as a result of a law approved by the State Legislature, your school tax rate multiplied by your STAR Exemption amount may no longer equal your STAR savings, if that amount exceeds 2% of your prior year savings.

Low-income senior citizen homeowners who receive the Senior Citizens' Real Property Tax Exemption automatically qualify for the Enhanced STAR Exemption.