TOWN OF Ogden

Assessor's Office
269 Ogden Center Road, Spencerport, NY 14559-2076
(585) 617-6107 – (585) 352-4590 FAX

2024 - ENHANCED STAR EXEMPTION

CHECKLIST FOR NEW APPLICATIONS (RP-425-E)

1. **Filing deadline is March 1, 2024.** Complete the application, **all** owners must sign and date.
2. Proof of household income (all owners and owner's spouses):
   Note: **2022 income (Adjusted Gross Income minus Taxable IRA Distributions) must be below $98,700.**
   1. If you **filed** a **2022** income tax return (Federal or State):
      - **Include the main form (Federal return 1040) of your 2022 return.**
      - If your gross income is below $58,400: bring **all** schedules and 1099-R's (Retirement, etc.) in case you may qualify for a larger exemption (the low-income Senior Citizen exemption – a separate application form will be required).
      - All returns **must** be signed and dated **or** include proof of electronically filed returns and either be typewritten or in ink (returns prepared in pencil are **not** acceptable).
   2. If you **did not file** a **2022** income tax return (Federal and/or State):
      - You must complete an Income for STAR Purposes Worksheet and submit this form along with your supporting income documents.
      - The above worksheet is available through the Assessor's Office or online at: **https://www.tax.ny.gov/pdf/current_forms/orpts/rp425worksheet_fill_in.pdf**
      - Submit supporting **2022** documentation as indicated on the worksheet:
        - Social Security Benefit Statement(s) (Form SSA – 1099)
        - W-2 wage forms, Year-end interest and dividend statements
        - Unemployment compensation statement(s)
        - Year-end pension and annuity income statements (all form 1099-R's)
        - Other income documents that may not be listed above
      - In some cases, the assessor may request further documentation (i.e. IRS transcript, etc.).
3. Complete the RP-425-IVP **(MANDATORY PER NYS TAX DEPARTMENT)**
   1. Include social security numbers and signatures of **all owners and owner's spouses** that reside on the premises.

   When applying or reapplying for the Enhanced STAR exemption, you **must** submit the RP-425-IVP form to your assessor along with the application form and proof of income. **You will not need to reapply for this exemption or supply income to the Assessor in the future – this will be done automatically by the NYS Department of Taxation and Finance.**
4. Proof of age:
   - **First time applicants (only)** must submit proof of age (driver's license) for **all owners and owner's spouses** regardless of where they reside.

Office hours Monday through Friday, 8:30 a.m. to 4:30 p.m. – (585) 617-6107