

With the advent of the New Year, I wanted to make you aware of a very important process that takes place in our Assessors office during this time frame that assists our residents on their property taxes.

Taxpayers have to renew certain Property Tax Exemptions. This includes the Enhanced STAR exemption-must be over age 65 and have income below \$86,300 (Renewals only, not new applications on properties acquired after January 1, 2016-information on that is below) the Low Income Senior Exemption-be over age 65, and have an income less than \$35,400, the Disability Exemption which is based on having a disability as verified by Social Security or the VA and have an income less than \$37,400, the Agricultural Exemption and the Not for Profit Exemption. These exemptions must be renewed on or before March 1st, 2019. These exemptions would apply to your 2019 School Tax bill, 2020 Town and County bill, and if you live in the Village of Williamsville, your Village bill in June of 2020. Those of you with Basic Star (less than age 65, income less than \$500,000 and owned home prior to January 1<sup>st</sup>, 2016), that does not have to be renewed.

Renewals were mailed to all eligible taxpayers in September of 2018. Many people have already submitted the proper information and have renewed for 2019. If you have not, please be sure to come to the Assessor's office by March 1st, 2019. If you are unsure if you have renewed, please call the Assessor's Office at 631-7038 to determine your status.

New for this year is New York State is made changes to New York State law that made enrolling in the Enhanced STAR Income Verification Program (IVP) mandatory to continue receiving the Enhanced STAR exemption. It was optional previously. About 66% of our taxpayers were already enrolled in that program, For the remaining people, the IVP application was sent with your renewal, and should be brought or sent to the Assessor's office when you renew. One benefit is In future years, you will not be required to renew your Enhanced STAR exemption with the local Assessors office, as New York State will be automatically able to see if your income is below the limit and advise us. Those that are also eligible for Low Income Senior Exemption will continue to see the local Assessor.

One change implemented in 2016 is if you purchase your home new (after 1/1/2016) and are filing for the first time for the Basic or Enhanced STAR on this new property, you no longer file with the local Assessor but file directly with New York State. These people do not renew with the Local Assessor as they are already enrolled with NY State.

If you are turning 65 in 2018 or 2019 AND currently have Basic STAR through the town (owned home prior to 1/1/16), you may be eligible for Enhanced STAR and the Low Income Senior Exemption. If this applies to you, call or visit the assessor's office for information and how to apply. Enhanced STAR in most cases doubles your STAR exemption on your school bill.

The key things needed for most exemptions are:

- Aged/Enhanced STAR/Disability-copy of your 2017 1040 IRS return, or if not a tax filer, copies of your 1099's for 2017
- Proof of Age-License or Birth Certificate
- Proof of residency- one of the following-License, Voter Registration, Auto Registration or Auto Insurance Card –whatever is submitted must show your address and match your property address
- Disability-Information from Social Security, VA or similar verifying your disability

Our goal in the Town is to make sure that all taxpayers get the maximum benefit on their property tax exemptions. Our Assessors staff is well trained to assist you in this process. If you have any questions, please contact our Assessor at 716-631-7038, visit their office at the Town Hall at 5583 Main St., or check our Town website at [www.amherst.ny.us](http://www.amherst.ny.us), and go to the Assessors page.