

# RESIDENTIAL PROPERTY TAX EXEMPTIONS



## IN THE TOWN OF HUNTINGTON

- Basic Star –
- Enhanced Star –
- Home Improvements –
- Volunteer Firefighters & Ambulance Workers –
- Veterans –
- Seniors with Limited Incomes –
- Disabled Persons with Limited Incomes –



**Frank P. Petrone**  
*Supervisor*

**Mark Cuthbertson**  
*Councilman*

**Susan A. Berland**  
*Councilwoman*

**Eugene Cook**  
*Councilman*

**Tracey A. Edwards**  
*Councilwoman*



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*Look for this symbol for  
Helpful Hints*



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**FRANK P. PETRONE**  
**Supervisor**

Dear Huntington Resident:

Throughout my tenure as Supervisor, I have never wavered from my commitment to safeguard the interests of Huntington taxpayers. Through conservative budgeting practices and a strict adherence to prudent fiscal management, the Town Board and I have successfully stabilized the Town portion of your property bill.

Despite the Town's efforts to hold the line on taxes, I am fully aware of the constant challenge facing many of our residents – trying to keep pace with other escalating property taxes.

To assist homeowners in this regard, I directed our Assessor's Office to prepare this comprehensive booklet that outlines property tax exemptions that may be available to qualified homeowners. Often, homeowners are unaware that they may qualify for an exemption that could translate into significant tax dollar savings.

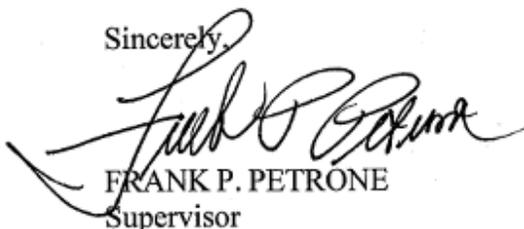
For example, the Town Board and I recently passed legislation that provides a 10 percent exemption for those who volunteer with a fire department or emergency service provider. In 1994, we passed the Home Improvement Exemption that allows increases in assessment for additions and other new construction be phased in over nine years, rather than hitting homeowners the first year.

This booklet is intended to serve as a reference guide to help educate homeowners on property tax exemptions that have been authorized by the New York State Legislature. The Town has supported all legislation to create or expand property tax exemptions for those who are entitled.

We have also included helpful hints on certain pages about related programs and services provided by the Town.

If you have any questions with regard to this booklet or require additional information, please contact the Assessor's Office at (631)351-3226.

Sincerely,



FRANK P. PETRONE  
Supervisor





## GENERAL INFORMATION

Property Tax Exemptions in the Town of Huntington are allowed under New York State law, with many permitted ONLY after local option by the three “Tax Districts” (Town, County and School Districts). In other words, the New York State Legislature may create the opportunity for exemptions at the local level, but many are not mandated. Rather, the Town, County and School Districts may choose to allow various exemptions to affect only their respective line items on a property tax bill.

To understand how exemptions work, it’s helpful to recognize the four primary portions or line items on a property tax bill:

1. **School** (includes School and Library) – **by far, the largest amount on any tax bill.**
2. **County** (includes County and County Police) the second largest for residential property owners.
3. **Town** ( Town, Highway, Open Space/Park Improvement Bonds.)
4. **Special Districts** (fire, water, lighting, sewer, ambulance, business improvement districts) – Special Districts are not “Tax Districts” and may not permit exemptions on their own.

Veterans Exemptions are allowed on Town, County and School Districts (except the Huntington School District), but not allowed on Special Districts.

Volunteer Firefighters are allowed on ALL above portions (Special Districts were not allowed to approve this exemption on their own. That was accomplished here by the Town Board authorizing the exemption).

Senior Citizens with Limited Incomes are allowed on Town, County and School, but not on Special Districts.



Please note that this booklet is intended to explain some of the most popular and active residential exemptions in very basic terms. For more specific information (such as applications and instructions, Q & A pamphlets, the actual laws . . .) please contact the Town Assessor's Office.

The specific State law for each of these exemptions is noted after the title to each exemption, for example:

“BASIC STAR (NYS RPTL Section 425)” refers to the New York State Real Property Tax Law Section 425.

More detailed information on exemptions is also available online at the New York State Department of Taxation and Finance ([www.tax.ny.gov](http://www.tax.ny.gov)). Once on the site click onto the “Individuals” Tab on top. Then click onto the “Property taxes and assessments” on the left hand side of the screen. Click onto “Property tax exemptions” and bring up the pull down menu. From here you will click onto the “Property tax exemptions home” to learn more about property tax exemptions in New York State. Exemption applications are available on this site.

All exemptions require documented applications be filed with the Town Assessor's Office by March 1 (taxable status date) in order to be considered for the **following** December through November property tax bill.

Assessor's Office  
100 Main Street  
Huntington, NY 11743  
(631) 351-3226  
(631) 425-0128 (fax)  
<http://huntingtonny.gov>  
[www.tax.ny.gov](http://www.tax.ny.gov)



More detailed information on all exemptions in New York State, including exemption applications and instructions, is available on the State website:  
[www.tax.ny.gov](http://www.tax.ny.gov)



## STAR

“STAR” stands for School Tax Relief, as the savings reduce only the “school” portion of the tax bill. STAR is unique to the other exemptions as the school districts are reimbursed for these homeowner savings by New York State.



There are two (2) types of STAR: BASIC STAR & Enhanced STAR:

### **BASIC STAR** **NYS RPTL Section 425**

For BASIC STAR, the property may be a one, two or three family residence, condo, townhouse or co-op AND, must be the primary or legal residence of at least one of the owners. Basic STAR has NO age and does NOT REQUIRE ANNUAL RENEWAL. Annual School tax savings range from \$840 to \$1,240 depending on your school tax rate.

Beginning 2011, the residents’ annual income cannot exceed \$500,000.

If you own the home you live in, you are probably eligible for BASIC STAR, unless your income is over the limit.

### **ENHANCED STAR** **(NYS RPTL Section 425)**

To receive the added savings for Enhanced STAR, applicants must also supply age and income documentation as all owners must be 65 years of age by the following December 31 (with the exception of husband and wife or sibling co-owners, only one owner needs to be 65), AND, their household income cannot exceed \$84,550 (this ceiling may increase from year to year).

Annual school savings for Enhanced STAR range from under \$1,800 to almost \$2,600 depending on your school tax rate.

Enhanced STAR seniors MUST renew annually, by either filing their latest tax return as required by State law with the Town by March 1, OR, by signing up for the Income Verification Program (IVP), whereby their income eligibility is determined annually by the N.Y. State Department of Taxation and Finance.



## HOME IMPROVEMENT (NYS RPTL 421-f)



Phase-in of assessment increases over a nine-year period for home improvements (additions, garages, decks, pool . . .)

First year: 100 percent savings, second year 87.5 percent, third year 75 percent . . .(reduces by 12.5 percent a year, each year thereafter)

Does NOT apply to:

- New home assessments
- Additions to homes where the original dwelling is less than 5 years old
- Additions that double (or more) the living area of the existing home

The **Home Improvement Exemption** applies to all Town, County, School, and Special District charges, but only applies to School/Library taxation in six School Districts that have chosen to allow this exemption (Elwood, Half Hollow Hills, Harborfields, Huntington, Northport, and South Huntington).

The exemption is removed upon sale of property.

Although there is a cap on the amount that may be phased in, the Home Improvement Exemption can save thousands of dollars in property tax.



File application with Town Assessor's Office as soon as you start construction, do not wait until you receive final construction certificate of occupancy from the Building Department.

### ***Did You Know?***

*The Town of Huntington is one of the few municipalities in New York State to allow this program, and further promotes the home improvement exemption by including the application with your building permit package.*



## VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS EXEMPTION

(NYS RPTL 466-c)



A 10 percent exemption from Town, County, School\* and Special Districts charges for qualified enrolled volunteers with at least five years of active service, based on the following criteria:

- Property must be owned by the volunteer OR such volunteer and spouse.
- Only one exemption per person, even if an individual qualifies both as a volunteer firefighter and as a volunteer ambulance worker.
- Where two (or more) qualified volunteers own property together, that property may receive multiple exemptions.
- The exemption is limited to the volunteer's primary residence in the Town of Huntington.
- The volunteer does not need to reside in the District they serve.
- Volunteers with 20 certified years need not be current active and may receive the exemption for life.
- The District in which the five-year volunteer serves must be in the Town of Huntington.
- The District in which the 20-year volunteer served may have been anywhere in Suffolk County.
- Completed application MUST be filed with the Town Assessor's Office (by March 1) and MUST include a valid CERTIFICATION from the District regarding the volunteer's active years of service.
- Permits the un-remarried surviving spouse of a Volunteer killed in the line of duty to retain the 10 percent exemption previously granted to the Volunteer who had at least 5 years of service.
- Permits the un-remarried surviving spouse of a deceased Volunteer who had 20 years of active service to retain the ten percent exemption previously granted to the Volunteer.



**File by March 1** (Taxable Status Date) to be considered for the following December tax bill. Valid Certification from District is necessary and required.

### ***Did You Know?***

*The Town of Huntington takes pride in assisting all fire department and rescue squads in their search for volunteers. There is a recruitment campaign underway for new members. The Town of Huntington, along with area fire departments and rescue squads, will be happy to answer any questions about volunteering. The special hot-line number is 1-631-351-3138 or visit the website: [www.huntingtonlifesavers.org](http://www.huntingtonlifesavers.org). The contact person will put you in touch with your local fire department or emergency medical service squad.*



## VETERANS EXEMPTIONS



These exemptions provide a tax savings for Town and County charges but not for School or Special Districts. Un-remarried surviving spouse of Veterans may retain the benefit of the Veteran's Exemption.

- **“Alternative Veterans Exemption**  
(NYS RPTL Section 458-a)

The Veteran must have served during wartime, and additional savings are allowed for those Veterans who served in a combat zone, and more savings for those with service-connected disability ratings. The property must be the primary and legal residence of the Veteran in order to receive the **Alternative Veterans Exemption**.

Along with the application and other documents, the Veteran must supply a valid copy of form DD-214 which was received upon separation from the service.

- There is also a **“Gold Star Parent” Veterans Exemption** (for the parent of a son or daughter who dies in the line of duty while serving in the U.S. Armed Forces during a period of war) which is covered under the “Alternative Veterans Exemption” with the additional combat zone benefits.
- Another exemption possibly for those Veterans who served before 1984 is called the **“Eligible Funds Veterans Exemption”** (NYS RPTL Section 458).

These Veterans from WWII, Korea and Vietnam purchased property with service pensions, bonuses or insurance monies, referred to as “eligible funds” under the G.I. Bill. Although no new “eligible funds” exemptions are permitted today, a Veteran may transfer their existing “eligible funds” from one property to another as they sell one house and buy another.

- **Cold War Veterans** may also benefit from an exemption. These Veterans served during non-war, non-conflict years after WWII (1945) and before the Persian Gulf Conflict (1991).



**File by March 1** (Taxable Status Date) to be considered for the following December tax bill.

### ***Did You Know?***

*The Town of Huntington Supervisor and Town Board members are proud of the creation of Veterans Plaza, located on the front lawn of Town Hall. The flagpole is dedicated to Huntington residents who served in World War I. The names of the WWI veterans can be viewed in the lobby of Town Hall. Also in the plaza there are monuments dedicated to World War II Huntington residents, as well as Korean, Vietnam and a monument to honor women in the military. Each day the plaza is visited by residents where they can view and contemplate the magnificent works of art on the beautiful granite benches provided for their leisure.*



## SENIOR CITIZENS WITH LIMITED INCOME EXEMPTION

(NYS RPTL, Section 467)



Based on the applicant's level of prior year income, this exemption can range from five percent to 50 percent reduction of Town, County and School taxes, but not Special District charges.

The requirements are based on age, ownership, residency and occupancy, and income.

Each of the owners must be 65 years of age by Dec. 31<sup>st</sup> of the application year (except with husband and wife, or siblings, only one must be 65).

The property must be the legal residence and occupied by all the owners, and must be used for residential purposes.

The current maximum income set by state and local laws is \$29,000 for the 50 percent exemption level, with various "sliding scale" income levels over that amount, decreasing the exemption by five percent for each level, with the maximum income level set at just less than \$37,400 for a five percent exemption. These income levels are subject to change.

An individual's income level can be a challenge to calculate as this exemption is based on State Real Property Tax Law and not Federal or State Income Tax Law. For example, Social Security monies are included as income for this exemption while only some, if any, are usually included as income on the State or Federal income tax return. And, for this exemption applicants are allowed to deduct documented medical and prescription drug expenses actually paid but not reimbursed through insurance.



Call the Assessor's Office at 631-351-3226 in the Fall to be placed on our first-time applicants mailing in January.

**File by March 1** (Taxable Status Date) to be considered for the following December tax bill.

### ***Did You Know?***

*The Town of Huntington Senior Citizens Center is located at 423 Park Avenue, Huntington. A wide variety of programs and informational tools are available, i.e., nutrition program, home delivered meals, caregiver support, residential repair program, foster grandparent program, to name a few. Every month there is a full calendar of activities for those seniors enrolled in the program. To become a part of this renowned program, or to volunteer; call 351-3253.*



## PERSONS WITH DISABILITIES AND LIMITED INCOME EXEMPTION

(NYS RPTL, Section 459-c)



To qualify, the disabled person(s) must have certain documented evidence of their disability and meet certain income limitations and other requirements.

The property must be the primary and legal residence of the owner/applicant. All of the owners must be persons with disabilities (except where the property is owned by husband and wife, or by siblings, only one must have a disability).

To be eligible, the applicant must have a physical or mental impairment that is documented by an award letter from the Social Security Administration certifying the applicant's eligibility to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI).

Other award letters/certificates may come from the Railroad Retirement Board, the State Commission for the Blind and Visually Handicapped or the United States Postal Service.

The income and other requirements are very similar to the "Senior Citizen with Limited Income" Exemption; the primary difference being this one is for Disabled Persons, the other is for Seniors.

Based on the Applicant's level of prior year income, this exemption can range from five to a 50 percent reduction of Town, County and School taxes, but NOT Special District charges.



**File by March 1** (Taxable Status Date) to be considered for the following December tax bill.

### ***Did You Know?***

*The Handicapped Services Office in Town Hall has information about programs offered by the town, county, state and private agencies; administers the Handicapped Parking Enforcement program; advocates for residents with disabilities and offers advice and support with American with Disabilities Act Compliance.*

## IMPORTANT TELEPHONE NUMBERS

Accessory Apartments .....	351-3007	Minority Affairs .....	351-3069
Assessor's Office .....	351-3226	Parks & Recreation .....	351-3089
Attorney .....	351-3044	Planning .....	351-3196
Beach Information.....	351-3089	Public Safety .....	351-3167
Building & Housing.....	351-3152	Receiver of Taxes .....	351-3217
Cat Shelter.....	757-4517	Recycling Center .....	427-6377
Constituent Services.....	351-3112	Refuse .....	351-3239
Code Enforcement.....	351-3167	Resource Recovery .....	754-4993
Community Development .....	351-2881	Senior Citizens.....	351-3253
Comptroller .....	351-3038	Solid Waste Management .....	754-4990
Council Office.....	351-3172	Street Lighting .....	351-3259
Dog Control .....	754-8722	Supervisor.....	351-3030
Engineering .....	351-3053	Switchboard .....	351-3014
Fire Prevention.....	351-3138	Town Clerk .....	351-3216
Handicapped Services .....	351-3233	Traffic Safety .....	351-3053
Harbormaster.....	351-3255	Traffic Violations.....	351-2840
HART Bus .....	427-8287	Youth Bureau.....	351-3061
Highway Department .....	351-3074	Zoning Board of Appeals.....	351-3107
Historian.....	351-3244	Suffolk County Police Dept., 2 <sup>nd</sup> Precinct ...	854-8200
Human Services .....	351-3012		

### Elected Officials

Supervisor Frank P. Petrone .....	351-3030
Councilman Mark Cuthbertson .....	351-3172
Councilwoman Susan A. Berland.....	351-3173
Councilman Eugene Cook .....	351-3174
Councilwoman Tracey A. Edwards.....	351-3175
Receiver of Taxes, Ester Bivona .....	351-3217
Town Clerk, Jo-Ann Raia .....	351-3216
Superintendent of Highways, Peter S. Gunther.....	351-3074



**FILING DEADLINE: MARCH 1 (Taxable Status Date)**  
**in order to be considered for the following**  
**December through November property tax bill.**

**Assessor's Office**  
**100 Main Street Huntington, NY 11743**  
**631-351-3226 631-425-0128 (fax) 631-351-3308 (STAR only)**  
<http://huntingtonny.gov/http://www.tax.ny.gov/>