

INDIVIDUAL TAXPAYER CERTIFICATION

I, _____, residing at _____, in the Town/City of _____, tax block number _____, tax lot number _____, hereby certify that:

- 1) The residence located at the above listed address is my primary residence; AND
- 2) The residence located at the above listed address qualifies for the School Tax Relief (“STAR”) Exemption or Credit (either Basic or Enhanced); AND
- 3) I pay property taxes for the above listed address directly to the Town/City and not through an escrow account; AND
- 4) One of the following applies to my situation:
 - a. The taxpayer residing in my household with the highest income has been laid off, furloughed, or lost employment as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government in connection with the coronavirus state of emergency; OR
 - b. The taxpayer residing in my household with the highest income is self-employed or the owner of a business which has suffered a loss of substantial income as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government that have closed or restricted the operations of the business.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date

BUSINESS ENTITY TAXPAYER CERTIFICATION

I, _____, on behalf of _____, which owns the property located at _____, in the Town/City of _____, tax block number _____, tax lot number _____, hereby certify that:

- 1) I have the authority to apply for this hardship waiver on behalf of the above named business;
AND
- 2) The above named business had a net income of less than \$1,000,000.00 (one million dollars) in 2019; AND
- 3) The above named business has suffered a loss of substantial income as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government that have closed or restricted the operations of the business.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date

RENTAL PROPERTY TAXPAYER CERTIFICATION

I, _____, the owner of the property located at _____,
in the Town/City of _____, tax block number _____, tax lot number _____,
hereby certify that:

- 1) The property identified above is rented out for residential purposes only; AND
- 2) I own no more than six rental units, including the units located at the property identified above; AND
- 3) Since April 1, 2020, I have not received at least 50% of rents owed to me under lease agreements in effect for my rental properties; AND
- 4) This loss of rent is a result of my non-paying tenants having been laid off, furloughed, or lost employment as a result of the coronavirus state of emergency or orders issued by the federal, state or local government in connection with the same; AND
- 5) I pay property taxes directly to the Town/City and not through an escrow account.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date