

Q. WHEN IS THE DEADLINE TO APPLY?

A. All applications for the Basic and Enhanced STAR must be postmarked by March 15th (or the next business day if March 15th falls on a weekend). Once approved, lower property taxes will begin July 1st of the same year.

Q. DO I NEED TO REAPPLY EVERY YEAR IF THERE ARE NO CHANGES?

A. No. Once your are approved for Basic STAR, you do not have to reapply. Recipients of Enhanced STAR do not have to reapply and are not currently required to provide an Annual Income Statement.

Q. WHEN SHOULD I REAPPLY?

A. You should reapply if you move to a new primary residence or if you have Basic STAR and are turning 65, you must complete a separate application for Enhanced STAR. Any changes to your deed can automatically result in loss of benefits. You are advised to contact Finance if any changes in your deed occur.

For more information or to request an application, please contact my office at:



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QUESTIONS & ANSWERS

STAR: THE SCHOOL PROPERTY TAX EXEMPTION



NEW YORK STATE SENATOR

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Q. WHAT IS STAR?

A. The School Tax Relief Program, or STAR, was sponsored by the New York State Senate to provide a partial exemption from school property taxes for New York State residents who own homes. Beginning with 2011-2012 school tax bills, the savings resulting from the Basic and Enhanced STAR exemptions will be up to a 2% increase over the prior year.

Q. WHO IS ELIGIBLE FOR STAR?

A. To be eligible for the STAR reduction, you must own and live in either a one, two or three family home, condominium or co-operative apartment. This property must be your primary residence. There are two parts to the STAR program;

- **Basic STAR:** For Basic STAR there is no age restriction. Beginning July 1, 2011, the annual Federal Adjusted Gross Income (AGI) of all owners of the property must be \$500,000 or less.

Previously, there was no income limit.

- **Enhanced STAR:** One or more owners must be 65 or older. In addition, the total AGI of all owners of the property must be \$79,050 or less.

Q. IF I OWN MORE THAN ONE RESIDENTIAL PROPERTY, CAN I RECEIVE THE STAR EXEMPTION ON ALL MY RESIDENCES?

A. No. The STAR exemption can be applied only to your primary residence.

Q. WHAT IS A PRIMARY RESIDENCE

A. Your primary residence is typically the home you occupy for most of the year and is generally the place where you vote and have your car registered. STAR applicants may be asked to prove “primary residency.” In the future, you may be asked to certify the property is still the main place where you live.

Q. MUST THE PROPERTY BE THE PRIMARY RESIDENCE OF ALL THE OWNERS?

A. No. You must list all the owners on the application and include their AGI. However, only one of the owners has to use the property as his or her primary residence to qualify for benefits.

Q. HOW DO I APPLY FOR STAR?

A. You can print an Exemption Application for Owners from the NYC Department of Finance website at nyc.gov/STAR or call

311 to request an application by mail. The Department of Finance suggests you check your property records online before applying to make sure you do not already have the STAR tax reduction. For the Basic and Enhanced STAR exemptions, you need to provide copies of 2011 Federal tax returns. If any owner was not required to file, you must submit proof of earnings (copies of W-2 forms, Social Security, 1099 forms, etc.)

Q. BY WHAT DATE MUST I TURN 65 TO RECEIVE THE ENHANCED STAR EXEMPTION?

A. You may apply for the Enhanced STAR in the year you turn 65. You don't have to wait until your birthday. For property owned by a husband and wife, or by siblings, only one of them has to be at least 65 years old as of December 31 of the year in which the exemption will begin.

Q. HOW MUCH WILL I SAVE WITH THE PROPERTY TAX REDUCTION BENEFIT?

A. The STAR benefit is set each year by the New York State Legislature based on the type of property you own. Currently, for the tax year July 1st – June 30th, owners of Class 1 property (1,2,3 family homes and some condominiums) can save approximately \$280 in property taxes with the Basic STAR and about \$560 for the Enhanced STAR.

[MORE QUESTIONS ANSWERED ON
REVERSE]