



NEW YORK STATE SENATOR

Roy J. McDonald

STAR Property Tax Exemption Information

Roy J. McDonald

January 31, 2011

ISSUE:

- [Taxes](#)
- [Property Tax](#)
- [STAR \(School Tax Relief Program\)](#)

STAR is a tax relief program that **lowers property taxes** for owner-occupied primary residences. There are two levels of STAR benefits: Basic STAR and Enhanced STAR.

Basic STAR is available to residents who own and live in their own 1- ,2- , or 3-family house, condominium, or cooperative apartment and earn less than \$500,000 a year. There is no age limit for Basic STAR. For qualifying homeowners, Basic STAR exempts the first \$30,000 of the full value of a home from school taxes. **Once you are approved for Basic STAR, you need not reapply each year unless you move to a new primary residence.**

You may already have the Basic STAR exemption, but **if you turn 65 any time in the year 2011, you may be eligible for the Enhanced STAR exemption.** In addition to being 65 or older, you must own property that you use as your primary residence, and the total annual income of all the owners of the property must be \$79,050 or less, based on 2009 Income Tax Returns. If you meet these qualifications, you must complete a separate application for Enhanced STAR. For qualifying seniors, Enhanced STAR exempts the first \$60,100 of the full value of their home from school taxes.

Senator Roy McDonald wants to remind his constituents that the deadline for New York State's School Tax Relief Program (STAR) is March 1, 2011. If you are a resident of the City of Mechanicville in Saratoga County, your deadline is June 1, 2011.

If you file an annual state income tax return, you may also be eligible to enroll in the STAR Income Verification Program, in which you can authorize the New York State Department of Taxation and Finance to verify your income eligibility each year. Please ask your assessor about this program. If you qualify for the enhanced benefit but choose not to enroll in the STAR Income Verification Program, you must reapply each year for the Enhanced STAR Program.

The STAR Program is locally administered by your town assessor's office where you may acquire and file your application between January 1st and March 1st. The amount of your STAR benefit is set every year by the State and is based on the type of property you own. The benefit on your tax bill, therefore, may vary each year.

Please visit the ORPS website to see if you're eligible and to download the necessary forms.

<http://www.orps.state.ny.us/>