



NEW YORK STATE SENATOR

Andrea Stewart-Cousins

THE FACTS ABOUT STAR

ANDREA STEWART-COUSINS December 10, 2009

| ISSUE: **STAR (SCHOOL TAX RELIEF PROGRAM)**

December, 2009

For your information, I am providing you with the facts about this year's tax relief program that was included in the 2009-2010 State budget. Especially during these difficult economic times, my Senate colleagues and I worked to ensure that the STAR program **remained intact** for property taxpayers. Here are the facts:

STAR: School Tax Relief

The School Tax Relief (STAR) Program, which became law in 1997, provides a partial exemption from school property taxes for owner occupied, primary residences such as one, two and three family houses, condominiums, cooperative apartments, and manufactured homes (also known as mobile homes in Real Property Tax Law).

Basic and Enhanced STAR Information

New York State's School Tax Relief (STAR) Program includes the Basic and Enhanced STAR Property Tax Exemptions.

- Basic STAR is available to anyone who owns and lives in his or her own home. Virtually all owner occupied primary residences are eligible for the Basic STAR exemption. The Basic STAR exemption is \$30,000 in full value.
- Enhanced STAR is available to senior homeowners who are aged 65 years or older and whose combined incomes do not exceed \$60,000. The Enhanced STAR exemption is worth \$60,100 in full value assessment (2009-2010 school year).

For more information about the STAR program including, FAQ's, how to apply, who to contact if you are not receiving STAR, you may contact my office at (914) 771-4190 or click on the following link to the New York State Office of Real Property Tax Services: <http://www.orps.state.ny.us/star/index.cfm>