



NEW YORK STATE SENATOR

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THE FACTS ABOUT STAR

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

What does STAR stand for?

STAR stands for School Tax Assessment Relief

What is STAR?

A New York State school tax relief program, which provides a partial exemption from school property taxes for homeowners.

When did STAR begin?

The STAR program became law in 1997.

Are there different eligibility requirements for the STAR program?

Yes. There are two different categories under the STAR program.

Basic STAR is for those who own and live in their own home.

Enhanced STAR is for seniors, age 65 and above, whose combined household income does not exceed \$74,700.

What types of properties are included?

Owners of one, two and three family houses, condominiums, cooperative apartments, and manufactured homes (also known as mobile homes in Real Property Tax Law) are included. Persons living in , cooperative apartments, and manufactured homes will have a breakdown of the exemptions by assessors provided to the cooperative manager or park owner so that proper amounts may be credited to the appropriate parties.

How much can I get for the exemption?

Basic STAR exempts the first \$30,000 of the value of a home from school taxes.

Enhanced STAR exempts the first \$30,000 of the value of a home from school taxes (2009-2010 school year).

Does STAR apply to all taxes on my property?

No. The STAR exemption applies only to school district taxes. It does not apply to property taxes for other purposes, such as county, town or city (except in Buffalo, New York City, Rochester, Syracuse and Yonkers, where schools are funded through city property taxes).

How do I get into the Basic STAR program?

You must file an application with your local assessor. STAR applications are available from your assessor's office.

How do I get into the Enhanced STAR program?

You must file an application with your local assessor. Senior citizens applying for the Enhanced STAR exemption must demonstrate that the combined income of all of the owners of the property, and of any owner's spouse who resides on the premises, is no greater than the income standard for the applicable income tax year.

Do I need to reapply for the STAR exemption every year?

Property owners who receive the Basic STAR exemption generally will not need to reapply, because the Basic STAR exemption is granted regardless of income. However, Basic STAR recipients will need to notify their assessor if their primary residence changes.

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) 423-4031 or click on the link to the New York State Office of Real Property Tax Services

<http://www.orps.state.ny.us/star/index.cfm>.