



NEW YORK STATE SENATOR

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## The School Tax Relief (STAR) Program FAQ

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## The School Tax Relief (STAR) Program FAQ (Updated 2021)

The School Tax Relief (STAR) program offers property tax relief to eligible New York State homeowners. Below, you can find a guide to frequently asked questions about the program. If you have further questions about STAR, contact **your New York State Senator** or call the **STAR helpline at 518-457-2036 from 8:30 a.m. to 7:30 p.m. on weekdays and 8:30 a.m. to 4:30 p.m. on Saturdays.**

## What does it mean to be a STAR recipient?

The School Tax Relief (STAR) program provides eligible homeowners in New York State with relief on their property taxes. If you are a STAR recipient, you receive the benefit in one of two ways:

- The **STAR credit program** (open to any eligible homeowner whose income is \$500,000 or less) provides you with a check in the mail from the New York State Tax Department to apply to your school taxes. If you currently receive your STAR benefit as a reduction on your school tax bill (the STAR exemption), you may receive a greater benefit if you switch to the STAR credit to receive a check instead. **The value of the STAR credit savings may increase by as much as 2% each year, but the value of the STAR exemption savings cannot increase.** The STAR exemption savings can never be higher than the STAR credit savings. To learn more about switching from the STAR exemption to the STAR credit, [click here](#).
- The **STAR exemption program** The STAR exemption program is closed to all new applicants. If you're a new homeowner or you weren't receiving the STAR exemption on your current home in 2015, you can Register for the STAR credit to receive a check directly from New York State. If you have an existing STAR exemption, you may need to reapply with your assessor if you are receiving the Basic STAR exemption and wish to apply for the Enhanced STAR exemption, or if you continue to own the property but have filed a new deed. [Click here to learn how to reapply](#).

Whether you receive the STAR exemption or the STAR credit, there are two parts to the STAR program: **BASIC STAR** and **ENHANCED STAR**.

## BASIC STAR

## Who is eligible for BASIC STAR?

- available for owner-occupied, primary residences;
- the income limit for the Basic STAR credit is \$500,000 (the income limit for the Basic STAR exemption is \$250,000);
- based on the first \$30,000 of the full value of a home

## How do I apply for BASIC STAR?

If you have recently bought your home or have never applied for the STAR benefit on your current home, you only need to register for the STAR credit with the New York State Tax Department once to receive a STAR credit check, and you will continue to receive the annual benefit as long as you are eligible. You can register 24 hours a day, 7 days a week at [www.tax.ny.gov/star](http://www.tax.ny.gov/star), or by phone weekdays from 8:30 a.m. to 4:30 p.m. (518-457-2036).

## Enhanced STAR

Provides an increased benefit for the primary residences of senior citizens (age 65 and older) with qualifying incomes:

- \$88,050 or less for the 2020-2021 school year,
- \$90,550 or less for the 2021-2022 school year
- based on the first \$70,700 of the full value of a home for the 2021-2022 school year.

The STAR benefit applies only to school district taxes. It doesn't apply to county, town, or city taxes, except in the cities of New York, Buffalo, Rochester, Yonkers, and Syracuse. In those five cities, the exemption is applied partly to city taxes and partly to school taxes.

Note: Senior citizens receiving STAR may also be eligible for the senior citizens exemption.

[See Senior citizens exemption to learn more.](#)

### **Enhanced STAR Income Verification Program (IVP)**

All Enhanced STAR recipients are required to participate in the Enhanced STAR Income Verification Program (IVP). In the first year that you apply for the Enhanced STAR exemption, your assessor will verify your eligibility based on the income information you provide. In the following years, we will verify your income eligibility. You will not need to reapply for the exemption or provide copies of your tax returns to your local assessor.

[Click here to learn how to enroll in the IVP Program.](#)

If you have an existing STAR exemption, you may need to reapply with your assessor if you are receiving the Basic STAR exemption and wish to apply for the Enhanced STAR exemption, or if you continue to own the property but have filed a new deed. [Click here to learn how to reapply.](#)

## **Additional Resources and Relevant Links:**

- [\*\*STAR Resource Center\*\*](#)
- [\*\*Local Official Addresses/Contact Information\*\*](#)
- [\*\*Nassau County Land Records Viewer\*\*](#) (allows access to almost all information maintained by the Department of Assessment including assessment roll data, district information, tax maps, property photographs, past taxes, tax rates, exemptions with amounts and

comparable sales.)