**STAR Registration Fact Sheet**

**Who must register?**

***Resident homeowners*** who wish to receive the Basic STAR exemption for 2014 and future years must register.

* We are not requiring homeowners to re-register every year.
* Based on the information provided in the registration process, the Tax Department will monitor homeowners’ eligibility in future years.

***Senior citizens*** receiving the Enhanced STAR exemption are not affected by the new registration requirement.

**When does registration begin?**

Registration will begin **August 15, 2013** and continue through **November 30, 2013.**

* We will notify homeowners of the steps they need to take to register well in advance.
* Homeowners who miss the registration deadline will have one year to request an exemption.

**How does a homeowner register?**

The Tax Department will offer homeowners three registration options: online, telephone, and

paper application. We will mail all homeowners a STAR code, which they will need to register. Homeowners will also be able to look up their STAR code online or by calling the Tax Department.

The registration process will ask homeowners to:

* provide the STAR code and confirm the property address and names of owners
* provide social security numbers and contact information for each owner of the property and his or her spouse
* confirm that the property is the owner’s primary residence
* confirm that the owner does not receive a STAR exemption for another property, nor any residency-based exemption from another state

**What happens to homeowners who do not register?**

The Tax Department will send homeowners who miss the November 2013 deadline additional letter reminders in December 2013 and January 2014.

In February 2014 we will give assessors the names of any homeowners who either didn’t register, or who we determined were not eligible for STAR. The assessment roll entries for these homeowners will not include the STAR exemption.

* Homeowners who never responded will have until November 30, 2014 to request permission for late registration.
* Homeowners who the Tax Department found to be ineligible for STAR will have the right to administrative review within the Tax Department, and review before the State Board of Real Property Tax Services.