HOW TO APPLY FOR THE

BASIC STAR EXEMPTION

School Tax Relief (STAR) Credit

New STAR applicants will receive a credit in the form of a check directly from New York State instead of receiving a school property tax exemption. The amount of your STAR benefit is the same regardless of how you receive it.

New Basic and Enhanced STAR applicants need to register with the New York State Tax Department to receive a STAR check. Visit *www.tax.ny.gov* or call (518) 457-2036.

Register by July 1 to receive your STAR check in September. If you register after July 1, you will receive your check later.

Note that homeowners in Nassau and Suffolk Counties who register by July 1 will receive their STAR checks in October and December, respectively, due to the later school tax billing dates on Long Island.

Eligibility requirements are listed on the back of this card.

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STAR eligibility requirements

The eligibility criteria are the same for both the STAR credit and the STAR property tax exemption. You can't receive both the credit and the exemption.

To receive the STAR credit or exemption, you must own your home and it must be your primary residence.

Basic STAR

The total income of the owners and the owners' spouses who primarily reside at the property must not exceed $500,000.

Enhanced STAR

- The income limit for Enhanced STAR is annually adjusted for inflation.
  - 2016 income limit - $84,550
  - 2017 income limit - $86,000
- All owners must be at least 65 years old (unless the owners are spouses or siblings, in which case at least one owner must be at least 65).

Current STAR exemption recipients

- Current Basic and Enhanced STAR exemption recipients will keep their exemptions as long as they continue to own their current homes.
- Current recipients of the Enhanced STAR exemption who aren't enrolled in the Income Verification Program must continue to file renewal applications with their local assessors each year.

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www.tax.ny.gov