

Real Property Tax

STAR Exemption Program Changes

New legislation requires all STAR homeowners receiving a BASIC STAR exemption to register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

This is part of a new initiative to protect New York State residents against inappropriate and fraudulent STAR exemptions.

All **resident homeowners** who currently receive the Basic STAR exemption must register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

- Homeowners will not need to re-register every year.
- Based on the information provided in the registration process, the Tax Department will confirm homeowners' eligibility in future years.
- **Senior citizens** receiving the Enhanced STAR exemption are not affected by the new registration requirement. However, in order to receive Enhanced STAR, senior must continue to:
 - Apply annually, or
 - Participate in the Income Verification Program.

Resident homeowners applying for STAR for the first time are not affected by this year's registration procedure. To apply for STAR a new applicant must:

- Use Form RP-425, *Application for School Tax Relief (STAR) Exemption*, available on the Tax Department's website, and
- File the application with their local assessor.

Registration begins August 19, 2013 and continues through December 31, 2013. The Tax Department will mail instructions to all homeowners who currently receive the Basic STAR exemption. **The schedule mailing date for Sullivan and Ulster Counties is the week of September 9, 2013 through September 13, 2013.** The letters will include a STAR code that homeowners will need to register. Seniors who receive Enhanced STAR are not affected by the new requirements and will not receive instructions from the Tax Department.