New York State Department of Taxation and Finance

STAR Registration Fact Sheet

New legislation requires all 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 Yorkers against inappropriate or fraudulent STAR exemptions.

Who must register?

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 do 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

Senior citizens receiving the Enhanced STAR exemption are not affected by the new registration requirement. However, in order to receive Enhanced STAR, seniors 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 Web site, and
- file the application with their local assessor.

When does registration begin? SEPTEMBER FOR WESTCHESTER

Registration will begin **August 19, 2013** and continue through **December 31, 2013**.

- The Tax Department will mail instructions to all homeowners who currently receive the Basic STAR exemption. The letters will include a STAR code that homeowners will need to register.
- Because seniors who receive Enhanced STAR are not affected by the new requirements, they will not receive new instructions from the Tax Department.

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How does a homeowner register?

Online registration

The fastest and easiest way for homeowners to register is through the Tax Department's Web site, ***www.tax.ny.gov***.

Homeowners will need their STAR code to register. In addition to being included in the instructions that were mailed to them, homeowners will be able to find their STAR code through an online lookup or by calling the Tax Department at (518) 457-2036.

Online registration is a simple process that will require homeowners to provide some basic information about their eligibility for the STAR exemption. Homeowners will need to:

- provide the STAR code and confirm the property address
- provide the names and social security numbers for all owners of the property and spouses
- confirm that the property is the primary residence of one of its owners (married couples with multiple residences may only claim one STAR exemption)
- confirm that the combined income of the owners and their spouses who reside at the property does not exceed $500,000
- confirm that no resident owner receives a residency-based tax exemption from another state

Telephone registration – (518) 457-2036

Homeowners who are unable to register online will be able to register over the phone. The Tax Department will also provide telephone support to any homeowners who have questions about online registration.

What happens when homeowners do not register?

In February 2014 the Tax Department will give assessors the names of any homeowners who did not register, or who were determined not to be eligible for STAR. The assessment roll entries for these homeowners will not include the STAR exemption.

- 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.