



Property key:

Property description:

Registration number:

We have determined that you are no longer eligible for the Basic STAR property tax exemption. You may be eligible for a STAR credit, but you need to register so that we can determine your eligibility.

The income limit for the Basic STAR exemption is \$250,000. Our records indicate that your 2022 income exceeded \$250,000. As a result, you will not be eligible for a STAR exemption on your school tax bill in 2024. However, you may be eligible to receive a STAR credit from our department for 2024, since the income limit for that credit is \$500,000.

Promptly follow the instructions below to **register for the STAR credit**.

After you register, as long as you are eligible, we will issue a STAR credit to you. You should receive the credit before the due date of your school tax bill this year and each year in the future that you are eligible. The STAR credit will be worth at least as much as the STAR exemption.

For purposes of the Basic STAR exemption and credit, income is defined as the combined incomes of resident owners and any owner’s spouse who resides at the property. Eligibility in 2024 is based on income from the 2022 tax year.

Note: We cannot make exceptions to the rules that govern eligibility determinations, nor can we disregard **one-time** sources of income. If your 2022 income exceeds the limit, you are not eligible for a 2024 STAR exemption, even if your income is normally much lower.

What to do next

Follow these instructions to **register for the STAR credit** as soon as possible.

Note: If you have already registered for the STAR credit within the past 30 days, please disregard this letter. You do not need to register again.

1. Before you begin, have the following information available:
 - names and Social Security numbers for all property owners and spouses
 - your most recent school tax bill, if you received one
 - address of any residential property owned in another state
 - if the property is owned in a trust, the legal name of the trust
 - 2022 federal or state income tax returns for all owners and any owner’s spouse who resides at the property. If any of these individuals were not required to file a 2022 income tax return, you will need to provide financial information for them.

(continued)

2. Type **www.tax.ny.gov** into the address bar of your internet browser and select *Enter*.
 - Type *Online Services* into the Search Tax box (upper right corner) and select *Enter*.
 - Select *Online Services*.
 - Log in to your Individual Online Services account or create one.
 - Select the ≡ *Services* menu in the upper-left corner of your screen, then choose *Real property tax*.
 - From the expanded menu, select *Homeowner Benefit Portal*.
 - Select **Register** and follow the prompts to register for the STAR credit

3.

As part of the registration process, we will ask you for a Property Key. Use this key:
[Property key]

4. As you complete the registration, save or print the confirmation for your records.

If you disagree with our determination that your 2022 income was greater than \$250,000, within 45 days from the date of this letter send us:

- a copy of this letter,
- a brief letter of explanation, and
- supporting documentation.

Supporting documentation may include 2022 New York State or federal income tax returns for all owners and any owner's spouse who resides at the property.

Fax or mail this information to us.

Fax: 518-435-8634

**Mail: NYS TAX DEPARTMENT
ORPTS STAR RESOLUTION UNIT – RDM
W A HARRIMAN CAMPUS
ALBANY NY 12227-0801**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

Questions?

- Visit our website (search: *STAR*)
- If you do not have access to a computer, call the New York State Tax Department (not your local assessor) at 518-457-2036 weekdays between 8:30 a.m. and 4:30 p.m.