



Property key: XXXXXXXX
Property description: XXXXX XXXXXXXXX
XXXXXXXXXXXX XXXXXX
XXXXXXXX XXXXXX XX

Name 1
Name 2
Mailing Address 1
Mailing Address 2

You must register for a STAR credit to receive a 2022 STAR benefit

Beginning in 2022, owners of manufactured homes located on land owned by someone else are no longer eligible for a STAR property tax exemption unless their homes are assessed separately from the land. When a manufactured home is separately assessed, the taxes on the home are billed to the homeowner, and the taxes on the land are billed to the landowner.

Our records indicate that your manufactured home is no longer eligible for a STAR exemption. We do not have the information we need to verify your eligibility for the STAR credit. In order to receive a check for the STAR credit, follow the instructions below to register.

If you register and are eligible for the STAR credit, you will receive a check directly from New York State once a year. This check takes the place of the exemption savings, which—if you live in a manufactured home park—you most likely received from the park owner in the form of reduced lot rent. The amount of the STAR credit will be at least as much as the exemption savings, because:

- by law, we must assume your home is worth at least \$20,000, and
- park owners cannot take a 2% administrative fee from your check (as they could with the STAR exemption).

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
- address of any residential property owned in another state
- if the property is owned in a trust, the legal name of the trust
- 2020 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 2020 income tax return, you will need to provide financial information for them.

2. Type ***www.tax.ny.gov*** into the address bar of your Internet browser and select *Enter*.

- Type *register* into the *Search Tax* box (upper right corner) and select *Enter*.
- Select this search result: *Register for STAR*
- Follow the instructions on the page and select *GET STARTED*.

3. On the first page of the registration, select the option *Register for STAR*.

4.

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

[Property key]

5. As you complete the registration:

- provide an email address to receive your confirmation by email, or
- save a copy of the confirmation webpage.

After you register

After you register, as long as you remain eligible, we will mail a check directly to you for the STAR credit this year and in future years. In most areas, you can expect to receive the check in the fall each year.

If you believe you are still eligible for a STAR exemption

If you disagree with our determination that you are no longer eligible for the STAR exemption, you should contact us. Generally, you would disagree on one of the following grounds:

- Your property is not a manufactured home.
- You own the land on which your manufactured home is located.

To disagree, within 45 days from the date of this letter, send us:

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

Fax or mail this information to us

Fax: 518-435-8634

Mail:

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

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

If, within 45 days from the date of this letter, you do not either register or respond to this notice, we will send you a letter formally denying your STAR exemption.

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.