



Property key:

Property description:

## **We switched you to the STAR credit from the STAR exemption due to a change in the law.**

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. Therefore, we have switched you to the STAR credit from the STAR exemption.

As long as you remain 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 you most likely received in the form of reduced lot rent if you live in a manufactured home park. 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).

You do not need to take any action. You will begin receiving a check for the STAR credit in the fall of 2022.

### **If you believe you are still eligible for the 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.

*(continued)*

**Fax or mail this information to us**

Fax: 518-435-8634

Mail:

**NYS TAX DEPARTMENT  
ORPTS STAR RESOLUTION UNIT – RMS  
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.