

What to do when you receive a new STAR application

For assessing jurisdictions with a March 1, 2016 taxable status date

Scenario 1 The homeowner recently purchased the property, and the property has a STAR exemption on the 2016 roll for the prior owner.

Explain to the homeowner:

- You will receive a STAR property tax exemption on your school tax bill this September, but that will be the last time this property can receive a STAR exemption.
- In future years, you can receive a check by registering with the Tax Department next year.
- The amount of the check will be the same as the STAR tax savings you would have seen if you received the exemption on your property tax bill.
- Once you register, as long as you remain eligible, you'll automatically receive a check each year.
- For additional information, call the Tax Department at (518) 457-2036.

Scenario 2 The homeowner recently purchased the property and the property does not have a STAR exemption on the 2016 roll.

Explain to the homeowner:

- New STAR applicants now receive the benefit directly from New York State in the form of an annual check every September.
- The amount of the check will be the same as the STAR tax savings you would have seen if you received the exemption on your property tax bill.
- To receive the check, register with the Tax Department.
- You'll be able to register on the Tax Department website or by phone beginning later this month.
- For additional information, call the Tax Department at (518) 457-2036.

Scenario 3 The homeowner is not a new owner. The property does not have a STAR exemption on the 2016 roll.

Give the homeowner the same explanation as under Scenario 2.

Scenario 4 The homeowner is not a new owner and they received the STAR exemption on the 2015 and 2016 rolls. They are submitting an application for the Enhanced STAR exemption for the 2017 roll.

Since the property received STAR on the 2015 roll and the applicant owned the property on the 2015 taxable status date, the homeowner may continue to receive the STAR exemption as long as they own the home and are otherwise eligible. The homeowner is not required to switch to the credit. Process the application as usual.

Scenario 5 The applicant is not a new applicant and they received the STAR exemption on the 2015 and 2016 rolls. The property has transferred because ownership has changed, but at least one of the owners held title to the property on March 1, 2015. For example ownership has changed because of a divorce or property placed in a life estate.

Since the property received STAR on the 2015 roll and the applicant was an owner of the property on the 2015 taxable status date, the homeowner is entitled to the STAR exemption as long as they own the home and is otherwise eligible. Process the application as usual.