



NEW YORK STATE SENATOR

Jack M. Martins

## Residents Reminded to File for Property Tax Exemption Deadline by March 1 Deadline

JACK M. MARTINS February 19, 2013

| ISSUE: **LOCAL GOVERNMENT, STAR (SCHOOL TAX RELIEF PROGRAM)**

| COMMITTEE: **LOCAL GOVERNMENT**

I want to take this opportunity to remind you that the deadline for New York State's School Tax Relief Program (STAR) is March 1, 2013. STAR is a tax relief program that lowers property taxes for owner-occupied primary residences. There are two levels of STAR benefits: Basic STAR and Enhanced STAR.

Basic STAR is available to residents who own and live in their own 1- 2 or 3-family house, condominium, or cooperative apartment and earn less than \$500,000 a year. There is no age limit for Basic STAR. For qualifying homeowners. Basic STAR exempts the first \$30,000 of the full value of a home from school taxes. Once you are approved for Basic STAR, you need not reapply each year unless you move to a new primary residence.

You may already have the Basic STAR exemption, but if you turn 65 any time in the year 2013, you may be eligible for the Enhanced STAR exemption. In addition to being 65 or older, you must own property that you use as your primary residence, and the total annual income of all the owners of the property must be \$79,050 or less. If you meet these qualifications, you must complete a separate application for Enhanced STAR. For qualifying seniors,

Enhanced STAR exempts the first \$63,300 of the full value of their home from school taxes.

If you file an annual state income tax return, you may also be eligible to enroll in the STAR Income Verification Program, in which you can authorize the New York State Department of Taxation and Finance to verify your income eligibility each year. Please ask your assessor about this program. If you qualify for the enhanced benefit but choose not to enroll in the STAR Income Verification Program, you must reapply each year for the Enhanced STAR Program.

The STAR Program is locally administered by your county town assessor's office where you may acquire and file your application between January 1st and March 1st, as well as ask questions. The amount of your STAR benefit is set every year by the State and is based on the type of property you own. The benefit on your tax bill, therefore, may vary each year.

Homeowners must file a Basic STAR application with the Nassau County Department of Assessment. Property owners who are granted the Basic STAR exemption usually do not need to reapply in subsequent years, unless a new deed is filed on the property. A written notification must be received by the assessor within 60 days of the date of any change in deed or primary residence.

Those who may be eligible for the Enhanced STAR exemption must file for an application for the exemption and must re-file each year unless you sign up for the Income Verification Program. Information on the program can be found by clicking [HERE](#).

For information on tax exemptions for the county, visit the following links:

**Nassau County**

<http://www.nassaucountyny.gov/agencies/Assessor/index.html> or call the Nassau County Department of Assessment at (516) 571-1500.

**Town of North Hempstead**

<http://www.northhempsteadny.gov/content/7350/7121/4417/4423/default.aspx> or call the Nassau County Department of Assessment at (516) 571-1500.

**Town of Hempstead**

<http://www.toh.li/tax-exemptions> or call (516) 571-1500 or call the Nassau County Department of Assessment at (516) 571-1500.