



NEW YORK STATE SENATOR

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## Basic STAR Registration Information

DEAN G. SKELOS September 1, 2013

All homeowners currently receiving the Basic STAR exemption must register with the New York State Department of Taxation & Finance in order to continue receiving the exemption in 2014 and subsequent years. This is part of a new initiative to ensure that tax dollars are not wasted on inappropriate or fraudulent STAR exemptions.

### Who must register?

Resident homeowners who currently receive the Basic STAR exemption must register with the New York State Tax Department to continue receiving the exemption in 2014 and future years.

- Homeowners do not need to re-register every year. Based on the information provided in the registration process, the Tax Department will confirm homeowners' eligibility in future years.

*Senior Citizens receiving the Enhanced STAR exemption are not affected by the new registration requirement. However, in order to receive Enhanced STAR, seniors must continue to apply annually or participate in the income verification program.*

### **How does a homeowner register?**

The Tax Department will mail current Basic STAR recipients instructions how to register online or over the phone, along with a STAR code which they will need to register. The Tax Department will be mailing letters to Long Island between September 16th and October 4th. The deadline to register is December 31st.

The registration process will ask homeowners to:

- Provide the STAR code and confirm the property address
- Provide the names and social security numbers for all owners of the property and their spouses.
- Confirm that the property is the primary residence of one of its owners [married couples with multiple residences may only claim one STAR exemption].
- Confirm that the combined income of the owners and their spouses who reside at the property does not exceed \$500,000.
- Confirm that no resident owner receives a residency-based tax exemption from another state.

### **What happens to homeowners who do not register?**

The Tax Department will send homeowners additional letter reminders in December 2013 and January 2014. In February 2014, the Tax Department will give assessors the names of any homeowners who did not register or found ineligible for STAR. The assessment roll entries for these homeowners will not include the STAR exemption.