

STAR Registration Fact Sheet

New legislation requires all homeowners receiving a Basic STAR exemption to register with the New York State Tax Department in order to receive the exemption in 2014 and subsequent years.

This is part of a new initiative to protect New Yorkers against 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 in order to receive the exemption in 2014 and subsequent 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

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.

Resident homeowners applying for STAR for the first time are not affected by this year's registration procedure. To apply for STAR a new applicant must:

- use Form RP-425, *Application for School Tax Relief (STAR) Exemption*, available on the Tax Department's Web site, and
- file the application with their local assessor.

When does registration begin?

Registration will begin **August 19, 2013** and continue through **December 31, 2013**.

- The Tax Department will mail instructions to all homeowners who currently receive the Basic STAR exemption. The letters will include a STAR code that homeowners will need to register.
- Because seniors who receive Enhanced STAR are not affected by the new requirements, they will not receive new instructions from the Tax Department.

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How does a homeowner register?

Online registration

The fastest and easiest way for homeowners to register is through the Tax Department's Web site, www.tax.ny.gov.

Homeowners will need their STAR code to register. In addition to being included in the instructions that were mailed to them, homeowners will be able to find their STAR code through an online lookup or by calling the Tax Department at (518) 457-2036.

Online registration is a simple process that will require homeowners to provide some basic information about their eligibility for the STAR exemption. Homeowners will need to:

- provide the STAR code and confirm the property address
- provide the names and social security numbers for all owners of the property and 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

Telephone registration – (518) 457-2036

Homeowners who are unable to register online will be able to register over the phone. The Tax Department will also provide telephone support to any homeowners who have questions about online registration.

What happens when homeowners 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 who were determined not to be eligible for STAR. The assessment roll entries for these homeowners will not include the STAR exemption.

- Homeowners who the Tax Department found to be ineligible for STAR will have the right to administrative review within the Tax Department, and review before the State Board of Real Property Tax Services.



December 31, 1999

Basic STAR code: XXXXXXXX

Property description:

XXXXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX XXXXXXXXXXXXXXXX
XXXXXXXXXX XXXXXXXXXXXX XXXXXXXX XXXXXXXXXXXX XX

05050000000200-AC00



TNXX
JNXX
A1XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
A2XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
CXXXXXXXXXXXXXXXXXXXX SX 99999-9999

You must register to continue receiving the Basic STAR property tax exemption.

All homeowners receiving a Basic STAR property tax exemption must register with the New York State Tax Department in order to receive the exemption in year 2014 and after. The registration requirement is not satisfied by your original application to your local assessor.

Senior Citizens receiving the Enhanced STAR property tax exemption are not affected by this new requirement and do not need to register.

The STAR exemption is available for owner-occupied, primary residences where the combined income of resident owners and their spouses is \$500,000 or less.

What to do next

Go to the Tax Department's Web site at www.tax.ny.gov. If you do not have Internet access, you can register by calling us at (518) 457-2036.

To complete the registration process, you will need to know the following:

- the STAR code at the top of this page;
- the social security numbers of all owners of the above property (and their spouses);
- whether the 2012 combined income of resident owners and their spouses was \$500,000 or less;
- information about any residency-based exemptions in other states received by any of the resident owners.

The registration deadline is **December 31, 2013**. Homeowners who do not register will not receive the STAR exemption in 2014.

DON'T DELAY
Register now to make sure you don't lose this valuable property tax exemption.

Questions?

If you need more information:

- visit our Web site at www.tax.ny.gov or
- call the New York State Tax Department (not your local assessor) at (518) 457-2036.



STAR Registration Program

- New legislation requires all homeowners receiving the Basic STAR exemption to register with the Tax Department in order to receive the exemption in 2014 and beyond
- Program applies to more than 2.6 million Basic STAR recipients
- Senior citizens receiving Enhanced STAR exemption are not impacted by this legislation
- All property owner questions should be directed to DTF at (518) 457-2036

PURPOSE

Successful implementation will

- Ensure that benefits provided by the STAR program (\$2.6 billion annually) go only to qualified homeowners
- Eliminate intentional fraud and unintentional duplicate exemptions

NYS Department of Taxation and Finance

- DTF collects 2013 assessment rolls from all cities and towns
- A unique STAR code is assigned to every property with a Basic STAR exemption
- Beginning mid-August, property owners are mailed letters including:
 - STAR code
 - How to register
- Property owners register on DTF Web site
 - Also can call (518) 457-2036 for help

NYS Department of Taxation and Finance

Online Registration

- Online registration available through DTF Web site www.tax.ny.gov
- Starts with STAR Overview homepage with description of what is needed to complete registration
- Property owner enters STAR code
- Web site displays property address for confirmation

NY State Department of Taxation and Finance

Online Registration

- Property owner enters all owners and spouses names and social security numbers
- For each owner and spouse, answer the following:
 - Is the property their primary residence?
 - Does individual own any other property receiving a residency-based benefit in another state (e.g., Florida homestead exemption)?
 - If yes, user will be asked to provide an address for such property

NY State Department of Taxation and Finance

Online Registration

- User confirms that the total combined 2012 federal adjusted gross income (less taxable amount of total IRA distributions) of all resident owners and their spouses is not more than \$500,000
- User provides contact information
- User certifies that the information is accurate and receives confirmation number

It's that easy!

NYS Department of Taxation and Finance

STAR Registration Schedule

- | | |
|----------------------------|---|
| ▪ August 19 -
October 4 | Send notices in batches by region to all Basic STAR recipients |
| ▪ December 1 | Send reminder notices to property owners that have not registered |
| ▪ December 31 | Deadline for STAR registration |
| ▪ March 1 | Final notification to assessors of Basic STAR removals |

NYS Department of Taxation and Finance

Appeals Process

- Property owners who are denied an exemption will receive notice to appeal directly to DTF
- If they are not satisfied with the DTF decision, they can appeal to State Board of RPT
- There is no appeal to the local Board of Assessment Review

MTS Department of Taxation and Finance

STAR Code Lookup

- Property owners can look-up their STAR code on DTF Web site
- Beneficial for:
 - Those who can't find their STAR registration letter
 - Registering at a remote location (State Fair, school board meeting, etc.)

MTS Department of Taxation and Finance

Communication

- Communication to 2.6 million Basic STAR recipients and media is critical
- Public relations program will be targeted along with mailing schedule
- DTF will be sending out press releases, posters and palmcards, leveraging social media and attending statewide and local events

NY Department of Taxation and Finance

Basic STAR Application for 2014

- Homeowners submit a paper application to assessor
- ORPTS collects assessment roll data in July 2014 and identifies new Basic STAR recipients
- ORPTS notifies new Basic STAR recipients that they need to register with DTF

NY Department of Taxation and Finance

For More Information

Visit www.tax.ny.gov

Call (518) 457-2036

Email ORPTS.STAR@tax.ny.gov

NYS Department of Taxation and Finance