



STAR Registration Program

Overview

- 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**

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

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

- 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

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| <ul style="list-style-type: none"> ▪ August 19 -
October 4 | <p>Send notices in batches by region to all Basic STAR recipients</p> |
| <ul style="list-style-type: none"> ▪ December 1 | <p>Send reminder notices to property owners that have not registered</p> |
| <ul style="list-style-type: none"> ▪ December 31 | <p>Deadline for STAR registration</p> |
| <ul style="list-style-type: none"> ▪ March 1 | <p>Final notification to assessors of Basic STAR removals</p> |

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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

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.)

- 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

NYS Department of Taxation and Finance

- 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

NYS Department of Taxation and Finance

For More Information

Visit **www.tax.ny.gov**

Call **(518) 457-2036**

Email **ORPTS.STAR@tax.ny.gov**