

### Renewals

You must file a New York State income tax return and **you must** enroll in the STAR Income Verification Program. The New York State Dept. of Taxation and Finance will verify income eligibility each year.

### IMPORTANT CHANGES TO THE STAR PROGRAM (EFFECTIVE JULY 1, 2019)

The STAR program has changed. Some homeowners remain eligible to receive STAR as a property tax exemption, while others will receive the STAR personal income tax credit and will be sent a check by the state. Here is what you need to know.

#### IF YOU EARN MORE THAN \$250,000

If you receive the Basic STAR exemption and your income is greater than \$250,000 and less than or equal to 500,000, the program is changing for you. If eligible, you will now receive a check from the New York State Department of Taxation and Finance for the STAR credit, instead of a reduction on your property tax bill.

If you currently receive the STAR exemption and your income is more than \$250,000, the exemption will be removed from your property starting with your October 2019 tax bill.

If you receive a letter from the state asking you to update your STAR registration, be sure to follow the instructions in the letter.

#### IF YOU EARN \$250,000 OR LESS

If you currently receive the Basic or Enhanced STAR exemption, you will continue to receive it, but you can choose to register for the STAR credit to receive a check instead. You may receive a larger benefit with the credit, as the amount of the STAR credit may increase in the future, but the value of the exemption will not.

To learn more, visit [www.tax.ny.gov/star](http://www.tax.ny.gov/star) or contact the New York State Dept. of Taxation and Finance at (518) 457-2036

## PROJECT INDEPENDENCE

North Hempstead is proud to offer this program designed to support Town residents 60 and over so they can remain as healthy and self-sufficient as possible in their own homes and communities.

**Project Independence** has a staff of social workers, nurses and others who connect seniors with the services they need.

**Call 311( 516-869-6311 if calling from outside of North Hempstead) and ask about Project Independence!**

**For homeowners who currently have the Basic STAR exemption with Nassau County, the**

**EXEMPTION FILING DEADLINE for Enhanced STAR is**  
**JANUARY 2**

**For an application or more information, please contact:**  
**Nassau County**

**Department of Assessment**  
**240 Old Country Road, 4th Floor**  
**Mineola, NY 11501**  
**(516) 571-1500**

*You may download forms & brochures at: [www.mynassauproperty.com](http://www.mynassauproperty.com) (Except the STAR Credit Program; register with NY State )*

*Low-income senior citizen homeowners who are currently receiving the Senior Citizens' Real Property Tax Exemption are also receiving the Enhanced STAR Exemption.*

*New homeowners who are eligible for the Low Income Senior Citizens' Real Property Tax Exemption need to file for the Enhanced STAR Credit with the New York State Department of Taxation and Finance.*

## Facts About the STAR Program



**Charles Berman**  
*Receiver of Taxes*

**Town of North Hempstead**



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**Manhasset, NY 11030**  
**(516) 869-7800**

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# STAR Program

## NEW YORK STATE SCHOOL TAX RELIEF PROGRAM (STAR)

The STAR Program provides relief from school property taxes for owner-occupied primary residences. There have been some changes to the STAR Program this year, and how certain owners will receive their STAR benefit. If you have an **EXISTING STAR Exemption** you will continue to receive it on your School Tax bill, subject to eligibility requirements.

### New STAR Credit Program

**NEW** applicants who qualify for STAR must register with the New York State Department of Taxation and Finance instead of applying to the Nassau County Department of Assessment. If you qualify, you will receive a STAR Credit in the form of a check, from New York State rather than receiving an Exemption on your School Tax bill. The dollar value of the STAR Credit will be the same or more than the STAR Exemption.

You will be in the STAR Credit Program if you bought your home after the STAR application deadline (January 2, 2015), or you did not apply for the STAR Exemption for your home by the 2015 application deadline. Check with NYS regarding the STAR credit filing deadline.

### How to register for STAR

You may register for the STAR Credit Program online at <https://tax.ny.gov/star> (choose Popular Topics, STAR Property Tax Relief, and then Register at the bottom of the page), or by calling **1-518-457-2036**. You will need the following:

1. Name(s) (shown on deed) and social security number(s) for all owners of the property and their spouses.
2. Answer a few questions about the income from federal and state tax returns and residency of the owners and their spouses.
3. Provide the date the owners purchased the

property and the name of the sellers.

4. Address of any residential property owned in another state

5. The legal name of the trust, if applicable

### BASIC STAR

Available for owner-occupied, primary residences where the resident owners' and their spouses' Federal Adjusted Gross Income (AGI), less any taxable IRA distributions does not exceed \$500,000, regardless of age. To be eligible, persons must own and live in a one, two, or three-family residence, mobile home, condominium, or cooperative apartment.

### ENHANCED STAR

Available to senior citizen homeowners who are 65 years of age or older during the year in which the exemption takes effect, and whose annual income\* does not exceed the maximum set. Senior citizens whose annual income exceeds the maximum\* will still be eligible for the Basic STAR Exemption.

In order to qualify for the Enhanced STAR, you must meet the legal requirements regarding: Age, Income, Residency and Ownership.

#### Age

All owners of the property must be 65, except for property owned by a husband and wife, or by siblings, in which case only one of them has to be 65 years old in the year the exemption will begin. Senior Citizens are required to provide one form of proof of age on their initial application. Satisfactory proof of age includes: birth and baptismal certificates, driver's license, hospital birth records, an affidavit of age from Social Security, marriage records, passports, military records, and immigration documents.

A surviving spouse who is not 65 years old can retain an existing Enhanced STAR Exemption or Credit provided that he or she was at least 62 when their spouse passed away. Otherwise, they may receive the Basic STAR Exemption or Credit.

#### Income

The combined income of all owner(s) and their spouse(s), if applicable, who reside on the premises may not exceed **\$93,200\*** for the **2023-2024 School Tax roll which is** based on your 2018 income tax return. Income

is defined as federal "adjusted gross income" [AGI] reported on the applicants' federal or state income tax return, less the "taxable amount" of total distributions from individual retirement accounts (IRAs).

*\* Income subject to change annually.*

### Residency

All owners of the property must live in the home as their primary residence. However, when siblings own a home together, only one has to live in the home.

Proof of primary residency includes: voting enrollment, vehicle registration, and length of time spent each year on the property.

Nursing home residents who own their homes may be granted the Enhanced STAR Exemption provided that no one other than the co-owner(s) or spouse resides on the premises.

Property owners cannot have residency exemptions in multiple states at the same time. For example, they cannot have a STAR Exemption in New York and a Homestead Exemption in Florida.

### Ownership

**When someone changes their deed, they must notify the Nassau County Department of Assessment**

**When** a property is in a Trust, the ownership is split. The trustee is the legal owner and the beneficiary is the beneficial owner. For STAR purposes, however, the trust beneficiary is treated as the owner. Term limits or percentages are not accepted.

**When** a property is in a life estate, the life tenant is deemed to own the property; so STAR eligibility is based on the life tenant's qualifications.

**The** Nassau County Department of Assessment will require the entire trust with the application.

**STAR** exemptions are not transferred automatically from one property to another. If someone moves, they must apply for the new STAR Credit Program with New York State on their new primary residence.