

Q: What is STAR?

A: The School Tax Relief (STAR) is a program that provides partial exemption from school property taxes for owner occupied primary residences. There are two kinds of STAR exemptions: Enhanced and Basic.

Q: What is School Tax Relief (STAR) Credit?

A: New STAR applicants will no longer receive an exemption in their school tax bill; instead, they will receive a credit in the form of a check directly from New York State. The amount of the check will be the same as the STAR exemption.

Q: As a Senior Citizen, do I qualify for the Enhanced Star exemption:

A: The Enhanced Star exemption, which applies to seniors 65 years of age or older whose 2021 household adjusted gross income does not exceed \$93,200.

Q: I will turn 65 years old after the March 1st deadline. Do I still qualify?

A: Yes, as long as you turn 65 before December 31st of the same year.

Q: I don't qualify for the Enhanced Star. Do I qualify for the Basic Star exemption?

A: Yes. The Basic Star, which applies to any homeowner regardless of age, as long as they reside in said legal and primary residence. In addition, the total household income must not exceed \$500,000.

Q: I currently have a Basic STAR exemption. Do I still have to register with the State to upgrade to an Enhanced exemption?

A: No. If you presently have a Basic STAR exemption and have not recently purchased your home, you have to upgrade your exemption with your local Assessor.

Q: What other documentation do I need to bring with my Enhanced STAR application?

A: If you are applying for the first time, you need to register with the State. However, if you are upgrading from Basic to Enhanced, you are required to bring a photocopy of your 2021 income tax return, proof of your age, and home ownership.

Q: I already have an Enhanced STAR exemption. Do I still have to renew it every year?

A: No. Under new state legislation, you are now required to participate in the Income Verification Program (IVP). This program allows recipients of the Enhanced STAR exemption to automatically renew their annual application through the New York State Department of Taxation and Finance. Please contact your local assessor for further details.

Q: What is the Income Verification Program?

A: Under new State legislation, you are now required to participate in the Income Verification Program (IVP). This program allows recipients of the Enhanced STAR exemption to automatically renew their annual application through the New York State Department of Taxation and Finance. Form RP-425-IVP must be filed along with the Enhanced STAR application. Please contact your local Assessor for further details.

Q: How do I apply for either the Basic or Enhanced STAR credit?

A: You must register with the New York Department of Taxation and Finance by visiting <https://www.tax.ny.gov/pit/property/star/> or by calling (518) 457-2036.

Q: I have been granted a Basic STAR exemption. Do I need to renew it every year?

A: No. The Basic STAR exemption does not have to be renewed.

Q: Is there a deadline by which I must file the application forms?

A: Yes. The annual deadline for all exemption applications is always March 1st. However, different municipalities may have different deadlines; this is why you should contact your local Assessor for further information.

Q: Where can I get the exemption application forms?

A: Your local Assessor has application forms available. He/she is located in the town municipal office. You may also download these applications from the New York State Office of Real Property Tax Services' webpage at: <http://www.tax.ny.gov/forms/orpts/exemption.htm>

Q: Where can I go with additional questions?

A: The Assessor is continually communication with the public, answering questions and dealing with concerns raised by taxpayers. You may reach the Assessor at the Town Hall, 3526 State Highway 7, Otego, New York 13825 or by calling (607)988-2682. You may also visit the New York State Department of Taxation and Finance at www.tax.ny.gov.