

REMINDER

Please contact the Department of Assessment before you change the name on your deed or certificate of shares or are changing your place of residence to make sure that you are not jeopardizing your property exemptions.

E-MAIL:

ncassessor@nassaucountyny.gov



Para asistencia en Español llame al
(516) 571-2020.

Important Dates

January 4 – March 1, 2010

* Assessment Grievance
(Appeal) Filing Period



January 4, 2010

* Closing of Exemptions Filing
Period for the 2010-2011
Assessment Roll

Q & A

About the

STAR Exemption

Nassau County

Department of Assessment
240 Old Country Road, 4th Floor
Mineola, New York 11501-8402
(516) 571-1500

Thomas R. Suozzi
County Executive

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County Assessor

Answers to your Questions About the *Basic* and *Enhanced* *STAR Exemptions*

Q. What is *STAR*?

A. *STAR* is the New York State School Tax Relief program that provides an exemption from *school property taxes* for owner-occupied, primary residences.

Q. What exemptions are available under the *STAR* program?

A. (1) The *Basic STAR Exemption* is for all homeowners, regardless of age or income.

(2) The *Enhanced STAR Exemption* is 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 \$73,000. Senior citizens whose annual income exceeds \$73,000 will still be eligible for the *Basic STAR Exemption*.

Q. Will the income limit always be \$73,000?

A. No. An annual cost-of-living adjustment (COLA) will be applied to the income limit for the *Enhanced STAR* each year. Please check the income limit every year to see if you qualify.

Q. How will I know how much my *STAR Exemption* is worth in terms of tax dollars?

A. Your school tax bill will state the amount of the *STAR Exemption* and your tax savings.

Q. Does the *STAR Exemption* apply to all taxes on my property?

A. No. The *STAR Exemption* applies only to school district taxes. It does not apply to library taxes.

Q. What types of properties may be eligible?

A. To be eligible for either the *Enhanced STAR* or *Basic STAR Exemption*, persons must own and live in a one, two, or three-family residence, mobile home, farm home, condominium, cooperative apartment or multiple use property of which a portion is used by the owner as a primary residence.

Q. What is meant by primary residence?

A. There is no single factor that determines whether a property is your primary residence, but factors such as voting, vehicle registrations, and length of time spent each year on the property may be relevant. The assessor may request proof of residence after the exemption has been granted to verify that the property remains your primary residence.

Q. I own more than one residential property. Can I receive the *STAR Exemption* on all the residences I own?

A. No. The *STAR Exemption* can be applied only to your primary residence.

Q. If I currently receive a *Senior Citizens' Property Tax Exemption*, can I also receive the *Enhanced STAR Exemption*?

A. Yes. Low-income seniors who receive the *Senior Citizens' Exemption* automatically qualify for the *Enhanced STAR Exemption*.

Q. What is the filing process for non-seniors or seniors whose combined income exceeds \$73,000?

A. Homeowners must file a *Basic STAR* application with the Nassau County Department of Assessment. Property owners who are granted the *Basic STAR Exemption* usually do not need to reapply in subsequent years, unless a new deed is filed on the property. A written notification must be received by the assessor within 60 days of the date of any change in deed or primary residence.

Q. If I filed for an *Enhanced STAR Exemption* and was approved, must I re-file?

A. Yes! A renewal application will automatically be sent to you each year. The renewal must be filed by January 4.

Q. What is the Income Verification Program?

A. If you file a NYS Income Tax Return every year, you have the option of having your income verified for the exemption by the NYS Department of Taxation and Finance for future years.

If you choose to have your income verified by the state, you will automatically be renewed every year based on financial eligibility.

Q. When must I file the *STAR* application?

A. *STAR* applications are accepted throughout the year and must be filed by January 4 to be applied to the upcoming school tax year.

Q. Where do I obtain and file the application?

A. Applications can be obtained and must be filed with the Nassau County Department of Assessment located at 240 Old Country Road, 4th Floor, Mineola, New York 11501-8402. *STAR* applications can also be obtained by following the links on-line at "mynassauproperty.com" or by calling (516) 571-1500.

Q. Do I have to prove my age to file for *Enhanced STAR*?

A. Yes. The first time you apply for the *Enhanced STAR Exemption*, you must give satisfactory proof of age, such as a birth certificate, passport, military record, driver's license, or immigration document. The applicant must be 65 years of age by December 31st of the year the exemption takes effect. For property owned by siblings or a husband and wife, only one resident owner has to be at least 65-years-old.

Homeowners applying for the Basic STAR Exemption do not have to supply proof of age.

Q. What is the definition of income?

A. For the *Enhanced STAR Exemption*, income is based on your Federal Adjusted Gross Income (AGI) less any taxable IRA distribution. The total must not exceed \$73,000.

When filing, you must attach a copy of all pages of your 2008 Federal or State Income Tax Return(s) to your application. If you did not file a tax return, proof of all taxable income is required (i.e., 1099 statements of interest, dividends, pension, W-2, etc.)

Q. May the *STAR Exemption* be granted if the property has been placed in a trust?

A. Yes, if all of the beneficiaries qualify.

Q. Would an otherwise qualified person remain eligible to receive the *STAR Exemption* if he or she, by deed, reserved a life estate and granted someone a remainder interest in the property?

A. Yes, if the holder of a life estate is entitled to full possession and use of the property without any restrictions, he or she is deemed to be the owner for all purposes (including taxation).

Q. What if I purchase a new primary residence?

A. *STAR Exemptions* are not transferable. You must apply for the exemption on your new primary residence.

Q. Are there any penalties associated with filing a false application?

A. Yes. Anyone who misrepresents his or her primary residence, age or income may be subject to a \$100 penalty and prohibited from receiving the *STAR Exemption* for five years. In addition, the violator may have to return up to three years of the tax savings, and may be subject to criminal prosecution.

