

ANNUAL FILING FOR ENHANCED STAR

For the 2019-2020 tax year, you must provide the Department of Assessment with a copy of your 2017 NYS Income Tax Return along with any supporting documentation as listed on the exemption application.

WHAT IF YOU WEREN'T REQUIRED TO FILE A FEDERAL AND STATE TAX RETURN FOR 2017?

Before filing your application, contact the Department of Assessment to find out what information needs to be sent to satisfy the income requirement.

HOW IS INCOME DEFINED FOR STAR PURPOSES?

Income is defined as the amount reported as Federal "Adjusted Gross Income" (AGI) less the "taxable amount" of IRA distributions.

OWNERSHIP ISSUES:

Trusts

The *STAR Exemption* applies only to the beneficiaries of the trust, not any of the trustees. For example, you create a trust and convey your home to your children as trustees, and you and your spouse remain in the home as beneficiaries of the trust. For *STAR* purposes, you are the owners of the home, not your children, which entitles you to the *STAR* benefit.

Unrestricted Life Estates

The *STAR Exemption* applies to the "Life Tenant". The "Life Tenant" is the person who owns and benefits from the property for the duration of his or her life.

IMPORTANT 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.

To obtain applications or view your property information on-line, please visit the Department of Assessment at:

www.mynassauproperty.com

Important Dates:

January 2 - March 1, 2019

Assessment Grievance (Appeal)
Filing Period

January 2, 2019

Closing of Exemptions Filing Period for the
2019-2020 Assessment Roll

E-Mail: ncassessor@nassaucountyny.gov

Para asistencia en Español llame al

(516) 571-2020

**THIS BROCHURE WAS PREPARED
AS A PUBLIC SERVICE FOR
INFORMATIONAL PURPOSES ONLY.**

While reasonable efforts have been made to provide accurate information, all information and application filing requirements as mandated by NYS RPTL is subject to change at any time without notice.

Revised 6/18

STAR

Exemption Program
and the
NEW STAR CREDIT



**NASSAU COUNTY
DEPARTMENT OF ASSESSMENT
240 Old Country Road, 4th Floor
Mineola, NY 11501**

(516) 571-1500



NASSAU COUNTY EXECUTIVE

LAURA CURRAN

www.nassaucountyny.gov

All first-time new homeowner STAR applicants, who purchased their homes after January 2, 2015, must register with the NYS Department of Taxation and Finance to enroll in the Personal Income Tax Credit/Check (PIT) Program. Qualifying applicants will be issued a check directly from New York State instead of receiving a school property tax exemption. The amount of the benefit will be the same as for those currently receiving a property tax credit.

REGISTER WITH NEW YORK STATE for the **Personal Income Tax Credit/Check Program** by telephone at **(518) 457-2036** or on-line at

<https://www.tax.ny.gov/pit/property/star/register-for-star-credit.htm>

STAR ELIGIBILITY REQUIREMENTS

The eligibility criteria are the same for both the STAR Credit/Check and the STAR Property Tax Exemption. You can't receive both the credit and the exemption.

To receive the STAR Credit/Check or exemption, you must own your home and it must be your primary residence.

Basic STAR

The total income of the owners and the owners' spouses who primarily reside at the property must not exceed \$500,000.

Enhanced STAR

- The income limit for Enhanced STAR is \$86,300 based on household income for 2017.

- All owners must be at least 65 years old (unless the owners are spouses or siblings, in which case at least one owner must be at least 65) in the calendar year the exemption will begin.

Current *Basic and Enhanced STAR Exemption* recipients will keep their exemptions as long as they continue to own their current homes.

2019 Mandatory Enhanced STAR Income Verification Program

Beginning with 2019-20 school tax year, the New York State Department of Taxation and Finance will annually determine income eligibility for qualifying *Enhanced STAR* applicants.

This requirement **applies to property owners who received *Basic STAR* benefits and are applying for *Enhanced STAR* and those already receiving *Enhanced STAR* benefits but who did not register for the *Income Verification Program (IVP)*.**

Unless directed by the NYS Tax Department, existing IVP participants are not required to take any action for the 2019-20 school tax year.

HOW IS "PRIMARY RESIDENCE" DEFINED?

Factors may include your legal voting address, vehicle registration and length of time spent each year on the property. The assessor may request proof of residence after the exemption has been granted to verify that the property remains your primary residence.

How to calculate your income for STAR

Form	Income for STAR purposes
IRS 1040	Line 37 minus line 15b <i>AGI minus taxable amount of total IRA distributions</i>
IRS 1040A	Line 21 minus line 11b <i>AGI minus taxable amount of total IRA distributions</i>
IRS 1040EZ	Line 4 only <i>No adjustment needed for IRAs</i>
NYS IT-201	Line 19 minus line 9

CAN HOMEOWNERS WHO OWN MORE THAN ONE RESIDENTIAL PROPERTY RECEIVE A STAR EXEMPTION ON ALL PROPERTIES?

No. The STAR Exemption can be applied only to the homeowner's primary residence.

CAN ENHANCED STAR BE GRANTED TO NURSING HOME RESIDENTS WHO OWN THEIR HOMES?

Yes, provided that no one other than a co-owner or spouse lives on the premises.

CAN A SURVIVING SPOUSE WHO IS NOT 65 YEARS OLD CONTINUE TO RECEIVE ENHANCED STAR?

Yes, but only if the surviving spouse is at least 62 years old as of December 31, 2019, and all other requirements are met. Otherwise, the surviving spouse may only receive the *Basic STAR Exemption*.