

The New York State
Department of Taxation and Finance

Andrew M. Cuomo - *Governor* Thomas H. Mattox - *Commissioner*

STAR Eligibility

Eligible types of property

- houses, condominiums, cooperative apartments, manufactured homes, and farm houses
- mixed-use properties, including apartment buildings (but only the owner-occupied portion)

Eligible homeowners

	Basic STAR	Enhanced STAR
Residency	You must own your home and it must be your primary residence.*	
Age	No age restriction	65 or older For jointly owned property, only one spouse or sibling must be at least 65 by December 31 of the year when the exemption will begin.
Income**	\$500,000 or less The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.	\$83,300 or less. The income limit applies to all owners , and any owner's spouse who resides at the property.

* Determining your primary residence

Your local assessor considers many factors to determine whether a property is your primary residence, like voting, vehicle registrations, and length of time spent each year on the property. They may ask you to provide proof of residency:

- with your STAR application
- after granting the exemption, to verify that it remains your primary residence

** Income eligibility

Eligibility in 2015 is based on income information from the 2013 tax year. Income means federal "adjusted gross income" minus the "taxable amount" of total distributions from individual retirement accounts or individual retirement annuities (IRA's).

Special eligibility rules for seniors, residents of cooperative apartments, manufactured home parks nursing homes, trusts and life estates