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Administration of the STAR credit: common questions

Q1. Several years ago, a property owner executed a deed that transferred his home to his son while retaining a life estate on the home. The property has been receiving a STAR exemption all along. May the son apply for the STAR exemption once his father passes away, or will he be required to register for the STAR credit?

A. Due to the life estate, the son will not be considered the owner of the property for property tax purposes

until his father passes away. Once this happens, the son will become the owner, but he will not be eligible to apply for a STAR exemption because he did not hold title on the 2015 STAR application deadline. To receive a STAR benefit, the son should register for the STAR credit

Q2. If homeowners buy and move into a home in January, are they eligible for the prior year's STAR credit?

A. No. Homeowners become eligible for the STAR credit in the tax year in which they bought the property.

Q3. A person is living in a house while purchasing it under a land contract. Can that person register for the STAR credit?

A. A person who is living in and purchasing the real property via a land contract (called a "vendee in possession under executor contract of sale" in legal terminology) is deemed the owner for taxation purposes. He or she should register online, list the purchase/vendee as the owner, and then send a brief explanation along with a copy of the confirmation page and the contract to us at:

NYS DEPARTMENT OF TAXATION AND FINANCE - ORPTS
ATTN: STAR RESOLUTION UNIT
WA HARRIMAN CAMPUS
BUILDING 8A
ALBANY, NY 12227

Q4. Why does ORPTS still make a Basic STAR application available online?

A. In light of the STAR credit for new homeowners, this is a good question. There are still limited cases where the Basic STAR application is necessary.

- The property owner wishes to restore a STAR exemption that was received during the 2015-2016 school year, but that was subsequently discontinued due to failure to meet the income standard.
- A new deed is filed by a property owner due to:
 - divorce
 - surrender of interests by a co-owner
 - survivorship
 - trusts
 - life estates

Q5. In regard to mixed use properties, will the Tax Department check the percentage of the property used for residential purposes before issuing the STAR credit?

A. Yes. Where we are unable to determine whether the residential portion of the property exceeds the STAR exemption amount, we will contact the assessor.

Q6. If a family purchases a property after taxable status date, and the prior owner was receiving the STAR exemption, should the new homeowners register for STAR with New York State right away?

A. Yes. Regardless of whether the new homeowners register or not, they will receive the STAR exemption on their school tax bill this fall-however, next year they won't receive the exemption. They should register with New York State as soon as possible to ensure they receive the STAR credit for next year.

Q7. Can new property owners who move into a partially built property after this year's taxable status date (generally March 1) register for the STAR credit for this year if the property was unoccupied as of the taxable status date and already received a partial assessment?

A. Yes. If eligible, new property owners will receive a STAR credit not to exceed the amount of taxes levied based on the partial assessment. (The new property owners must register with the Tax Department to receive the credit.)

Q8. How will the Tax Department determine if someone registering for the STAR credit receives a Basic or Enhanced STAR credit savings amount?

A. The Tax Department will:

1. use a homeowner's income tax data to confirm the date of birth and income information that the homeowner provided during the registration process; then
2. based on that information, issue the STAR credit equivalent to the Basic or Enhanced STAR savings amount, whichever is applicable.

Q9. Can a new property owner receive the Enhanced STAR credit if they are eligible for the credit, but did not apply for the Enhanced STAR exemption by the taxable status date?

A. Yes. To receive the credit, the new property owner should register with the Tax Department. The department will review all registrations regardless of exemption application status.

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Updated: April 20, 2022

Department of Taxation and Finance

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