



**Department of
Taxation and Finance**

Update on School Data Needed for Property Tax Relief Programs

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August 2, 2016

Overview – STAR Credit

- The enacted 2016-17 State budget included a provision to gradually transition the STAR property tax exemption into a STAR credit program.
- The eligibility requirements for the STAR credit will remain the same as the STAR exemption.
- The new law is effective for the 2016-17 school levy.
- Homeowners who received the STAR exemption for the 2015-16 school levy based on their application will continue to receive the exemption as long as they own their current home.



Overview – STAR Credit

- Once a home is transferred, the new owners will not be eligible for the exemption. Instead they will register with New York State and receive a STAR credit in the form of a check each year.
- The amount of the STAR credit for a property owner will equal the STAR savings they would have received if they had the property tax exemption.
- The Tax Department developed a STAR registration Web app that allows new homeowners to easily register for STAR at www.tax.ny.gov .
- Homeowners also have the option to call us and register over the phone at **518-457-2036**.



Overview – STAR Credit

- Eligible homeowners who registered by July 1 and live in school districts that levy on or before September 1 will receive their checks in September.
- In early August we will notify assessors of the homeowner who will be mailed checks in September.
- The tax bills for homeowners who will be mailed checks in September need to include the following message: “A STAR reimbursement check of \$____ will be mailed to you upon issuance by the NYS Tax Department.”



Property Tax Relief Credit

Beginning this year a new property tax relief credit in the form of a check will provide additional tax relief to homeowners.

Homeowners who receive a STAR exemption or STAR credit are eligible for a property tax relief credit check this year if they meet the following requirements:

- Live in a school district that complied with the property tax cap, and
- Have a 2014 tax year income of \$275,000 or less



Property Tax Relief Credit

This year the credit amount is:

- \$185 for upstate homeowners
- \$130 for downstate homeowners (downstate includes Dutchess, Nassau, Orange, Putnam, Rockland, Suffolk and Westchester Counties)

The credit amount cannot exceed the school tax due amount for the property.

Beginning in 2017 the property tax relief credit will be a percentage of a homeowner's STAR benefit, with lower incomes receiving a higher percentage benefit.



School Data Needed – Tax Rates

- To calculate the STAR credit amounts for homeowners in your district we need your 2016-17 school tax rates.
- On July 26th we provided you with an excel template for you to provide us with tax rate information.
- Please provide this tax rate data within seven days of adoption by your school board.
- Please e-mail the completed excel file to School.TaxRates@tax.ny.gov



School Data Needed – Tax Bill Data

- We need school tax bill data files to compute the credit amounts.
- This is the third year we have requested this data.
- In most cases we expect to receive this data from your tax bill processor.

Thank you for your help in ensuring all qualified New York homeowners continue to receive the property tax relief they deserve!



For More Information

- Visit [**www.tax.ny.gov**](http://www.tax.ny.gov)
- Call **(518) 474-2819**

*Property owners
should be directed to*
(518) 457-2036

