

When someone changes their deed, they must notify the Nassau County Department of Assessment and reapply for their exemption!

When a property is in a Trust, the ownership is split. The trustee is the legal owner and the beneficiary is the beneficial owner. For STAR purposes, however, the trust beneficiary is treated as the owner. Term limits or percentages are not accepted. The Nassau County Department of Assessment will require the entire trust with the application.

When a property is in a life estate, the life tenant is deemed to own the property; so STAR eligibility is based on the life tenant's qualifications.

Renewals

There are two ways that seniors may renew their Enhanced STAR Exemption:

- ★ Submit an application for renewal along with a copy of your income tax return(s) for the appropriate income tax year to the Nassau County Department of Assessment by January 2nd.
- ★ If you file a New York State return, you may enroll in the STAR Income Verification Program. With this option, you do not need to submit an application and a copy of your tax return(s) to the Assessor every year. The New York State Department of Taxation and Finance will verify income eligibility each year. To choose this option, seniors must complete the box on the front of the Department of Assessment's Enhanced STAR Exemption application (form NC-425E).

Project Independence

North Hempstead is proud to offer this program designed to support Town residents 60 and over so they can remain as healthy and self-sufficient as possible in their own homes and communities.

Project Independence has a staff of social workers, nurses and others who connect seniors with the services they need.

Call 311 (or 516-869-6311) and ask about Project Independence!

A Message from Charles Berman

The Receiver of Taxes of the Town of North Hempstead is working hard to let you know different ways to lower your tax payment. We do NOT set your property taxes; however, we will do everything in our power to be sure that you do not pay more than your fair share. When you receive an exemption, a portion of your property's assessed value is subtracted before calculating the taxes owed. STAR savings are capped at 2% of prior year savings. Some exemptions are local-option. That means the county, town, school district and village can decide whether to grant those exemptions or can set their own eligibility standards.

Charles Berman, Receiver of Taxes

**EXEMPTION FILING DEADLINE IS
JANUARY 2, 2018**

**For an application or
more information, please contact:**

**Nassau County
Department of Assessment
240 Old Country Road, 4th Floor
Mineola, NY 11501
(516) 571-1500**

**You may also download forms and brochures
at: www.mynassauproperty.com
(Except the STAR Credit Program;
register with NY State by July 1.)**

Low-income senior citizen homeowners who are currently receiving the Senior Citizens' Real Property Tax Exemption are also receiving the Enhanced STAR Exemption.

New homeowners who are eligible for the Low Income Senior Citizens' Real Property Tax Exemption need to file for the Enhanced STAR Credit with the New York State Department of Taxation and Finance.

Facts About the STAR Program



Charles Berman
Receiver of Taxes

**Town of
North
Hempstead**



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(516) 869-7800**

**www.northhempsteadny.gov
www.facebook.com/townofnorthhempstead
www.youtube.com/townofnorthhempstead**

STAR Program

NEW YORK STATE SCHOOL TAX RELIEF PROGRAM (STAR)

The STAR Program provides relief from school property taxes for owner-occupied primary residences. There have been some changes to the STAR Program this year, and how certain owners will receive their STAR benefit.

If you have an [EXISTING](#) STAR Exemption you will continue to receive the STAR Exemption on your School Tax bill.

New STAR Credit Program

[NEW](#) applicants who qualify for STAR must register with the New York State Department of Taxation and Finance instead of applying to the Nassau County Department of Assessment. If you qualify, you will receive a STAR Credit in the form of a check, from New York State rather than receiving an Exemption on your School Tax bill. The dollar value of the STAR Credit will be the same as the STAR Exemption.

You will be in the STAR Credit Program if you bought your home after the STAR application deadline (January 2, 2015), or you did not apply for the STAR Exemption for your home by the 2015 application deadline.

The STAR Credit filing deadline is July 1st to receive a check in time to pay your October 2017-2018 School Tax bill. STAR Credit registrations may be accepted after this date, but will not be effective until the following October's School Tax bill.

You may register for the STAR Credit Program online at <https://tax.ny.gov> (choose Popular Topics, STAR Property Tax Relief, and then Register at the bottom of the page),

or by calling **1-518-457-2036**. You will need:

1. Name(s) (shown on deed) and social security number(s) for all owners of the property and their spouses.
2. Answer a few questions about the income and residency of the owners and their spouses.
3. Provide the date the owners purchased the property and the name of the sellers.
4. Address of any residential property owned in another state
5. The legal name of the trust, if applicable

BASIC STAR

Available for owner-occupied, primary residences where the resident owners' and their spouses' Federal Adjusted Gross Income (AGI), less any taxable IRA distributions does not exceed \$500,000, regardless of age. To be eligible, persons must own and live in a one, two, or three-family residence, mobile home, condominium, or cooperative apartment.

ENHANCED STAR

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 the maximum set. Senior citizens whose annual income exceeds the maximum* will still be eligible for the Basic STAR Exemption.

In order to qualify for the Enhanced STAR, you must meet the legal requirements regarding: Age, Income, Residency and Ownership.

Age

All owners of the property must be 65, except for property owned by a husband and wife, or by siblings, in which case only one of them has to be 65 years old in the year the exemption will begin. Senior Citizens are required to provide one form of proof of age on their initial application. Satisfactory proof of age includes: birth and baptismal certificates, driver's license, hospital birth records, an affidavit of age from Social Security, marriage records, passports, military records, and immigration documents.

A surviving spouse who is not 65 years old can retain an existing Enhanced STAR Exemption or Credit provided that he or she was at least 62 when their spouse passed away. Otherwise, they may receive the Basic STAR Exemption or Credit.

Income

The combined income of all owner(s) and their spouse(s), if applicable, who reside on the premises may not exceed the **maximum income* for the 2017-2018 School Tax roll which is under \$86,000**, based on your 2016 income tax return. Income is defined as federal "adjusted gross income" [AGI] reported on the applicants' federal or state income tax return, less the "taxable amount" of total distributions from individual retirement accounts (IRAs).

** Income subject to change annually.*

Residency

All owners of the property must live in the home as their primary residence. However, when siblings own a home together, only one has to live in the home.

Proof of primary residency includes: voting enrollment, vehicle registration, and length of time spent each year on the property.

Nursing home residents who own their homes may be granted the Enhanced STAR Exemption provided that no one other than the co-owner(s) or spouse resides on the premises.

Property owners cannot have residency exemptions in multiple states at the same time. For example, they cannot have a STAR Exemption in New York and a Homestead Exemption in Florida.

Ownership

STAR exemptions are not transferred automatically from one property to another. If someone moves, they must apply for the new STAR Credit Program with New York State on their new primary residence by July 1st. There is no waiting period.