

STAR REBATE

Who is eligible for the STAR local property tax rebate?

You are eligible to receive a rebate check if, as a homeowner, you receive a basic or enhanced School Tax Relief (STAR) exemption on your 2006-2007 school tax bill.

If you would have been eligible for the STAR exemption but you forgot or otherwise failed to apply, you still may be eligible for a rebate check. In this case, you must file an application with the New York State Tax Department between October 1, 2006 and January 20, 2007 in order to get the rebate check.

Who will not qualify to receive a STAR local property tax rebate in 2006?

Renters, businesses, and individuals who own second homes will not receive a rebate on those properties. In addition, if you purchased your primary residence after the deadline has passed to apply to your local assessor for a STAR exemption for the 2006-2007 school tax year, you will not receive a rebate check in 2006 for your new residence. The local STAR exemption deadline varies. Contact your assessor for additional information.

If a property owner's residence is used for other purposes (for example, the residence contains a first floor store or apartment), will the property owner receive a rebate?

Yes, as long as that residence receives a STAR exemption.

Will property owners who owe no school taxes due to their assessed value and the receipt of the STAR exemption (or other property exemptions) receive a rebate?

Yes. A property owner will get a rebate check if the property owner received a STAR exemption on the 2006-2007 school tax bill, without regard to the amount of school taxes due.

Will a property owner in the same neighborhood who has a home with an assessed value of \$500,000 receive the same rebate amount as a home with an assessed value of \$20,000?

Yes, the rebate calculation formula determines the amount of the STAR rebate for homeowners in individual school districts regardless of the assessed value of the property.

Can a property owner who has a BASIC STAR exemption on the assessment roll but would have been eligible for an ENHANCED STAR exemption receive the difference in the rebate amount?

Yes. Property owners who receive a BASIC STAR exemption but who would have been eligible to receive an ENHANCED STAR will automatically be mailed a check based on the basic rebate amount. These property owners will need to complete an application, which the Assessor must certify, and submit it to the New York State Tax Department to receive an additional check for the difference between the basic and the enhanced rebate amounts.