



STAR Information from Assessor George Haskell



STAR Applications for 2025 must be submitted prior to March 1st 2025. To receive the STAR Credit or exemption, you must own your home and it must be your primary residence.

Basic STAR

- The property must be the primary residence of an owner.*
- No age restriction
- \$500,000 or less for the STAR credit
- \$250,000 or less for the STAR exemption
- The income limit applies to the combined incomes of only the owners and owners' spouses who reside at the property.

Enhanced STAR

- The property must be the primary residence of at least one age-eligible owner.
- 65 or older
- All owners must be at least age 65 as of December 31 of the year of the exemption, except where the property is jointly owned by only a married couple or only siblings, in which case only one owner needs to meet the age requirement.
- Surviving spouses may be eligible to retain the Enhanced STAR benefit. See Surviving spouse eligibility.**
- For 2024 benefits: \$98,700 or less
- For 2025 benefits: \$107,300 or less
- The income limit applies to the combined incomes of all owners (residents and non-residents), and any owner's spouse who resides at the property.

Ownership

- The property must be owned by the eligible applicant(s).
- A married couple can receive only one STAR benefit regardless of how many properties they own, unless they are legally separated.
- Purchaser(s) in possession of the home under an executory contract of sale (aka land contract) are considered owners(s).
- Corporations, partnerships, and LLCs are not eligible unless it is a farm dwelling.

Any new exemptions MUST be filed prior to March 1st 2025.

Questions or issues please reach out to NYS (518) 457-2036 or visit www.tax.ny.gov.
