

ATTENTION – PROPERTY OWNER **BASIC STAR RE-REGISTRATION PROGRAM**

New legislation requires all homeowners receiving a Basic STAR exemption to register with the New York State Tax Department in order to receive STAR exemptions in 2014 and subsequent years.

Homeowners will not have to register in order to receive their 2013 STAR exemptions.

This is part of a new initiative to protect New Yorkers against the costs of inappropriate or fraudulent STAR exemptions.

The registration will only apply to Basic STAR recipients. Seniors receiving Enhanced STAR are not affected by the new registration requirement.

Seniors must, however, continue to:

- apply annually, or
- participate in the Income Verification Program.

Do nothing now

We will mail all Basic STAR recipients information on when and how to register.

Penalties

To support the registration effort, the following new penalties, sanctions, and fees have been enacted:

- penalties for intentionally providing misinformation to an assessor will increase from \$100 to as much as \$2500
- the number of years for which a taxpayer must repay inappropriate STAR benefits will increase from three to as many as six years
- taxpayers whose STAR exemption is revoked will be unable to receive the exemption for six years after the revocation
- an additional \$500 processing fee will be imposed whenever an inappropriate exemption granted after April 1, 2013 is revoked

The processing fees and penalties will be retained by local governments, while the State will recover the value of the STAR benefits provided to ineligible taxpayers.

To learn more

- If you have questions about the new registration program, call (518) 457-2036
- Visit our [STAR Program](#) Web page.