

Assessor's Department:

STAR Exemptions:

There are two STAR exemptions - a basic and an enhanced. The STAR exemption applies to residential properties and the school tax bill only. A resident must apply for this exemption on or before March 1, 2010.

Basic STAR Exemption:

The property owner(s) must be a private individual(s) and claim the property as the primary residence. This exemption does not have to be renewed and will remain as long as the individual(s) owns the property and is the primary residence.

Enhanced STAR Exemption:

The property owner(s) must be a private individual(s) and claim the property as the primary residence. Owner(s) must be sixty-five (65) or older, unless married or owned by siblings, only one has to be sixty-five (65). A resident can apply in the year that they are turning sixty-five (65). Income of owner(s) must equal or be less than **\$74,700.00** as determined from the adjusted gross income minus any IRA distributions on their 2008 Federal Income tax return. This exemption has to be renewed each year.

Only one exemption can be granted per property owner(s). If a property owner is currently receiving an exemption of this type in another municipality or state they would not be eligible.