

Assessor's Department:

STAR Exemptions:

There are two STAR exemptions - Basic STAR and Enhanced STAR. The STAR exemptions can only be granted to homeowner occupied residential properties. Both exemptions apply to the school tax bill only. A resident must apply for this exemption on or before March 1, 2012.

Basic STAR Exemption:

The property owner(s) must be a private individual(s) and claim the property as their primary residence with a *household income below \$500,000.00. This exemption does not have to be renewed and remains on the property as long as the individual(s) owns the property; is their primary residence and the household income does not exceed the limit.

*Determination of household income is based on the combined income of residing owners and if applicable their spouse, as reported from their 2010 adjusted gross income minus any IRA taxable amounts.

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 **\$79,050.00** as determined from the adjusted gross income minus any IRA distributions on their 2010 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.