

STAR

School Tax Relief

New legislation requires all homeowners receiving a Basic STAR exemption to [register with the Tax Department](#) in order to receive STAR exemptions in 2014 and subsequent years.

Beginning with 2011-12 school tax bills, the savings resulting from the Basic or Enhanced STAR exemptions were limited to a [2% increase over the prior year](#).

Two types of STAR exemptions:

Basic STAR

- available for owner-occupied, primary residences where the resident owners' and their spouses income is less than \$500,000
- exempts the first \$30,000 of the full value of a home from school taxes

Enhanced STAR

- provides an increased benefit for the primary residences of senior citizens (age 65 and older) with qualifying incomes
- exempts the first \$65,300 of the full value of a home from school taxes as of 2015-16 school tax bills (up from \$64,200 in 2014-15)

To apply for your STAR exemption, download and fill out the Nassau County STAR Application from this website.

STAR exemptions apply only to school district taxes. They don't apply to property taxes for other purposes, such as county, town or city (except in cities where city property taxes fund schools - Buffalo, New York City, Rochester, Syracuse and Yonkers).