



Department of Taxation and Finance
Office of Real Property Tax Services

RP-425-B
(7/24)

Application for Basic STAR Exemption for the 2025-2026 School Year

Note: The STAR exemption program is closed to new applicants. If you are a new homeowner or first-time STAR applicant, you may be eligible for the STAR credit. Register with the NYS Tax Department at www.tax.ny.gov/star. For a list of who should use this form, see the instructions on page 2.

Name(s) of owner(s) (See Application instructions on page 2 regarding properties held in trusts or life estates.)					
Mailing address of owner(s) (number and street - include unit number - or PO Box)			Location of property (street address; include unit number)		
City, village, or post office	State	ZIP code	City, town, or village	State	ZIP code
Phone number			School district		
Email address			Property identification: Tax map number or section/block/lot (see tax bill or assessment roll)		
Name(s) of any non-owner spouse(s)					
Address(es) of primary residence(s) if different from above					

Mark an **X** in the applicable boxes below.

- Did you have a STAR exemption on this property for the 2015-2016 school year? Yes No
If **No**, you are **not** eligible for the Basic STAR exemption. However, you may be eligible for the Basic STAR **credit**. Register at www.tax.ny.gov/star.
- Is the total 2023 combined income of all the owners and spouses residing on the premises less than or equal to \$250,000? (See Income for STAR purposes on page 2.) Yes No
If **No**, then you **do not** qualify for the Basic STAR exemption. However, if your income is less than or equal to \$500,000, you may qualify for the STAR credit. Register at www.tax.ny.gov/star.
- Do you or your spouse own another property that is **either** receiving a STAR exemption in New York State **or** a residency tax benefit in another state, such as the Florida Homestead exemption? Yes No
If **Yes**, attach a list with the address and exemption or benefit information of each property.

Certification

Caution: Anyone who misrepresents their primary residence, age, or income:

- will be subject to a penalty of the greater of \$100 or 20% of the improperly received tax savings,
- will be prohibited from receiving the STAR exemption or STAR credit for six years, and
- may be subject to criminal prosecution.

I (we) certify that all of the above information is correct, **that I (we) own the property listed above and it is my (our) primary residence**. I (we) understand it is **my (our) obligation to notify the assessor if I (we) relocate to another primary residence** and provide any documentation of eligibility that is required.

All resident owners must sign and date this form. Attach additional sheets, if necessary.

Signature	Date	Signature	Date
Signature	Date	Signature	Date

Return this form and proof of income to your local assessor by taxable status date (see Deadline on page 2).

Instructions

General information

The Basic STAR exemption reduces the school tax liability for qualifying homeowners by exempting a portion of the value of their home from the school tax.

To qualify, the home must be:

- owner-occupied, and
- the homeowners' primary residence.

The combined 2023 income of the owners and spouses who reside on the property must be less than or equal to \$250,000 **and** you must have had a STAR exemption on the same property for the 2015-2016 school year. If your income is more than \$250,000 but less than or equal to \$500,000, you may qualify for the STAR credit. Register at www.tax.ny.gov/star.

Who should use this form: Since the STAR exemption is closed to new applicants, you should only use this form if you already have a Basic STAR exemption and need to reapply due to a change of ownership resulting from:

- marriage,
- divorce,
- surrender of interest by a co-owner,
- survivorship,
- trusts,
- life estates,
- name change(s).

If you are currently receiving a check for a STAR credit, you should not apply for the STAR exemption. You cannot switch from the STAR credit to the STAR exemption.

Deadline: You must file the application and proof of income with your local assessor on or before the applicable *taxable status date*, which is generally March 1.

- In the Village of Bronxville it is January 1;
- In Nassau County it is January 2;
- In Westchester towns it is either May 1 or June 1;
- In cities, check with your assessor.

For further information, ask your local assessor. Visit our website or your locality's website to find your local assessor's contact information.

Do not file this form with the New York State Department of Taxation and Finance or the Office of Real Property Tax Services.

Application instructions

Print the name and mailing address of each person who **owns and primarily resides** in the property. (If the title to the property is in a trust or is held in a life estate, the trust beneficiaries or life tenants are deemed to be the owners for STAR purposes.) There is no single factor which determines whether the property is your primary residence, but the assessor will consider factors such as voting location, automobile registrations, and the length of time you occupy the property each year. The assessor may ask you to provide proof of residency and ownership.

You can find the parcel identification number on either the assessment roll or your tax bill.

If your primary residence changes after you have been granted the exemption, you must notify the assessor.

Proof of income for STAR purposes

You are required to submit proof of income with this form. Proof of income is your 2023 federal or state income tax return. **Do not** submit your 2024 tax forms. If you were not required to file a federal or New York State income tax return for 2023, complete Form RP-425-Wkst, *Income for STAR Purposes Worksheet*, and submit it to the assessor along with this form. To determine your income eligibility, use the following table to identify line references on your 2023 federal or state income tax returns.

Form number	Title of income tax form	Income for STAR purposes
Federal Form 1040	U.S. Individual Income Tax Return	Adjusted gross income (line 11) minus taxable portion of IRA distributions (line 4b)
NYS Form IT-201	Resident Income Tax Return	Federal adjusted gross income (line 19) minus taxable portion of IRA distributions (line 9)

This Area for Assessor's Use Only

Date application received: _____

Approved: _____

Yes No

Proof of income: Yes No

Proof of residency: Yes No

Assessor's signature	Date
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