

## Local Property Tax Rebate Program – Frequently Asked Question's

Question 1: What is the local property tax rebate?

Answer 1: This fall, eligible homeowners will receive a rebate check from the State of New York for a portion of their local property taxes. The check will be issued by the New York State Tax Department. The amount of the rebate will be determined based on the school district of the eligible homeowner.

Question 2: Who is eligible for the rebate?

Answer 2: You are eligible to receive a rebate check if, as a homeowner, you receive a basic or enhanced School Tax Relief (STAR) exemption on your 2006-2007 school tax bill.

If you would have been eligible for the STAR exemption but you forgot or otherwise failed to apply, you still may be eligible for a rebate check. In this case, you must file an application with the Tax Department between October 1, 2006 and January 20, 2007 in order to get the rebate check.

Question 3: How do I know if I will receive a STAR exemption for the 2006-2007 school tax year?

Answer 3: Check your school tax bill for a notice that you currently receive a STAR exemption. You can also contact your local assessor. To obtain more information on the STAR program in general visit the Office of Real Property Services website, [www.orps.state.ny.us](http://www.orps.state.ny.us)

Question 4: Who will not qualify to receive a rebate in 2006?

Answer 4: Renters, businesses, and individuals who own second homes will not receive a rebate on those properties. In addition, if you purchased your primary residence after the deadline to apply to your local assessor for a STAR exemption for the 2006-2007 school tax year has passed, you will not receive a rebate check in 2006 for your new residence. The local STAR exemption deadline varies. Contact your assessor for additional information.

Question 5: How do I obtain my rebate?

Answer 5: It depends. If you currently receive a STAR exemption, the Tax Department will send your rebate check to you **automatically**. You do not need to contact anyone or file an application.

If you were eligible for a STAR exemption on the assessment roll for the 2006-2007 school tax year, but you failed to apply for it, you will not automatically get a rebate check. To get the rebate in this case, you must file an application with the New York State Tax Department. You may obtain an application by visiting the Tax Department's website, [www.tax.state.ny.us](http://www.tax.state.ny.us), by calling the Tax Department's toll free number, 1-877-6-STAR-NY, or by

visiting your local assessor's office. Applications will be available beginning the last week of September, 2006. To be valid, it must be filed with the Tax Department between October 1, 2006 and January 20, 2007.

Question 6: When will I receive my rebate?

Answer 6: If you currently receive a STAR exemption, you should receive your rebate on or before October 31, 2006. Checks will be mailed by the Tax Department to New York residents beginning in mid-September and throughout the month of October.

If you need to file an application to receive your rebate, your check should be mailed within 60 days of receipt of your application. As indicated above, applications will be accepted starting October 1, 2006, and ending January 20, 2007.

Question 7: My lender pays my tax bill directly from my escrow account. Will my rebate check be sent to my lender?

Answer 7: No. Rebate checks will be sent directly to eligible property owners at their home address.

Question 8: How much will my rebate be?

Answer 8: Visit [www.nystax.gov/nyshome/rebateamount.htm](http://www.nystax.gov/nyshome/rebateamount.htm).

Question 9: How was the rebate amount calculated?

Answer 9: A formula set forth in law determines the amount of the STAR rebate for homeowners in individual school districts. The formula relies on the 2004 school district tax rate applicable to each school district. All homeowners in a particular school district will receive the same rebate amount. Senior citizens qualifying for the Enhanced STAR program will receive a rebate that is 67 percent higher than the basic rebate.

Question 10: I received a STAR exemption for the 2006-2007 school tax year, but I have since sold my home and am living in an apartment. Will I still get the rebate?

Answer 10: Yes, provided that you have given a forwarding address to the U.S. Postal Service. If the U.S. Postal Service does not have a valid forwarding address for you, you will need to complete an application to receive your rebate.

Question 11: Are people who own a mobile home in a mobile home park or a cooperative apartment eligible for the rebate?

Answer 11: Yes, you are eligible for the rebate if you have received a STAR exemption applicable to either your mobile home or your cooperative apartment for the 2006-2007 tax year. If you would have been eligible for

the STAR exemption but you forgot or otherwise failed to apply, you still may be eligible for a rebate check. In this case, you will need to file an application to receive the rebate check.

Question 12: I was STAR eligible for the 2006-2007 school tax year, but I never applied for a STAR exemption. I have since sold my home and am living in an apartment. Can I receive the rebate?

Answer 12: If you would have been eligible for the STAR exemption on your 2006-2007 school tax bill had you timely applied for a STAR exemption, you may receive the rebate even if you have since sold your home. To obtain the rebate, you must file an application with the Tax Department.

Question 13: Am I entitled to a rebate if I owe school property taxes for a prior year?

Answer 13: No. You are not entitled to a rebate if you owe school property taxes for a prior year.

Question 14: Is the STAR exemption being phased out and replaced with the property tax rebate?

Answer 14: No, they are two separate things. There is no plan to phase out the STAR exemption program. The property tax rebate is intended as additional property tax relief.

Question 15: If my residence is used for other purposes (for example, my home contains a first floor store or apartment), will I receive a rebate?

Answer 15: Yes, as long as that residence receives a STAR exemption.

Question 16: What should I do if information on my check is wrong and I am not able to cash it?

Answer 16: If for some reason, you cannot cash the check, file a rebate application with the Tax Department. Mark the check you received as void, attach it to the application, complete the application with the correct information and return the application and check to the following address:

New York State Department of Taxation and Finance  
Local Property Tax Rebate  
W. A. Harriman Campus  
Albany, NY 12227