



It's getting easier to qualify for STAR

Great news! New York State is taking steps to simplify the STAR program.

Enhanced STAR for seniors

The Enhanced STAR program can save you more money than the Basic STAR program. It's open to property owners who are 65 or older and meet income limits and other eligibility requirements.

STAR exemption recipients: Beginning in 2026, you will no longer need to apply for the Enhanced STAR exemption with your local assessor when you turn 65. The New York State Tax Department will notify your assessor when you turn 65 and automatically upgrade you, as long as you're otherwise eligible.

STAR credit recipients: You do not need to take any action to upgrade from Basic to Enhanced STAR. The New York State Tax Department will automatically send you the Enhanced STAR credit if you're eligible.

Age eligibility

Beginning in 2026, only **one** resident owner of the property—regardless of the relationship of the owners—must be at least **65** as of December 31 of the benefit year.

Already 65? If there's already a resident owner at your property who's 65, you'll automatically begin receiving Enhanced STAR in 2026, as long as you're otherwise eligible.

Not 65 yet? If you or another resident owner are not yet 65, the New York State Tax Department will automatically upgrade you from Basic STAR to Enhanced STAR in the year when at least one resident owner turns 65.

Income eligibility

Beginning in 2026, the New York State Tax Department will determine income eligibility based on the income of only resident owners and their spouses who reside at the property. If you are an owner but do not reside at the property, you will no longer need to provide income information.

STAR recipients who do not file income tax returns

Historically, the New York State Tax Department asked STAR recipients who are not required to file New York State or federal tax returns to provide their income information every year to prove their eligibility.

Beginning in 2025, if you are **not required** to file income tax returns, you may no longer need to provide income information after proving your eligibility for **three consecutive years**. This applies when all resident owners and their spouses who reside at the property are not required to file income tax returns. If the New York State Tax Department needs more information, it will request it by mail.

STAR credit recipients

To be eligible for a STAR credit in a given year, you must **own** the property—and it must be your **primary residence**—on **July 1** of that year.

Buying or selling a home?

When you register for the STAR credit, you'll provide the date you purchased your home. The New York State Tax Department will use the owner on July 1 to determine eligibility for STAR.

Note: If the former owner of your home received the STAR exemption, you may receive their STAR exemption the first year you own your home. You will receive the STAR credit going forward as long as you register and you're otherwise eligible.

What to do next

Visit our website at ***tax.ny.gov*** (search: *easier*) to:

- ① **Review and update your STAR registration.**
- ① **Register for STAR.**
- ① **Learn more about STAR.**
- ① **Subscribe to receive *Tax Tips for Property Owners* emails.**