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STAR TAX REBATE REGISTRATION DEADLINE DECEMBER 31, 2013
MUST REGISTER BY DEADLINE TO RECEIVE 2014 REBATE

We recently issued a newsletter explaining that the New York State Department of Finance and Taxation (hereinafter "NY Tax Department") would be issuing new registration requirements for property owners to receive the New York State School Tax Relief Program (STAR) tax exemption. See, Changes to the STAR Tax Rebate Program that Will Impact All Beneficiaries at <http://www.dibbinilaw.com/newsletters/STAR%20Tax.pdf> (discussing the new registration requirements, and the penalties and rationale for the new registration process). You can also contact our office to request a hard copy of the newsletter.

Since our newsletter, the NY Tax Department has issued the new registration requirements necessary to obtain, or continue receiving, STAR exemption benefits. In this newsletter, we help you navigate these new procedures.

The Deadline

Property owners must register by **December 31, 2013** to receive 2014 benefits. Failure to register by this December 31, 2013 deadline will bar property owners from receiving benefits.

Registration

Property Owners have two methods to register:

1. Online at <http://www.tax.ny.gov/pit/property/star13/>; or
2. By telephone at (518) 457-2036 (Monday - Friday, 8:30 am - 8:00 pm; and Saturday, 9:00 am - 1:00 pm).

To register online, property owners must provide:

1. A "STAR Code" (STAR Code is an alphanumeric code used to identify the property and property owner, which should have been mailed to all property owners; however, if you did not receive your code by mail there is a "STAR Code look-up" capability available online which will allow you to look up your Star Code by providing the property address and owner information); and
2. The names and social security numbers for all owners of the property and their spouses.

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3. Owners must then establish eligibility by confirming the following:

- Confirm that the property is the primary residence of one of its owners (married couples with multiple residences may only claim one STAR exemption);
- Confirm that the combined annual income of the owners and their spouses who reside at the property does not exceed \$500,000.00; and
- Confirm that no resident owner received a residency-based tax benefit from another state.

4. Once all information has been provided, and eligibility confirmed, you will be asked to verify your information and responses, certify that all the information provided is accurate and true, and submit the information by clicking the "SUBMIT" button. Once you submit the information you will be provided a confirmation number which you should print and keep for your records.

The telephone registration process is identical to the process above, except that the information and qualifying questions are provided verbally to a customer service representative who provides you with a confirmation number to write down and keep for your records.

Penalties

Any misstatements or misrepresentations, even if inadvertent, will subject the property owner to penalties which range from paying back what is owed (through "look back period": 2010) plus-interest and a \$500.00 processing fee, up to a \$2,500.00 penalty, paying back for six (6) years plus-interest, and being disqualified from the STAR exemption for six (6) years.

At James G. Dibbini & Associates, we believe that the four (4) month window (August 19, 2013 – December 31, 2013) for all New York property owners to register or not receive benefits is insufficient. Our office is in the process of drafting a letter to the NY Tax Department requesting an extension of the deadline to at least April, 2014, the month that was first indicated as the deadline to register. We will provide an update should the extension be provided.

Resources

The NY Tax Department provides resources to assist property owners with the registration process; including, online tutorials, and Q & A videos which can be found here:

- Informational video about the new registration requirements: <http://www.youtube.com/watch?v=BcVX7F8yFRQ>
- Online tutorial of the new online registration system: <http://www.tax.ny.gov/e-services/otc/demos/star/starregdemo.htm>
- Q & A video about new the STAR registration process and requirements: <http://www.youtube.com/watch?v=n57wFru4-yo>
also available in Spanish: <http://www.youtube.com/watch?v=rB7svpOLfJQ>

There are STAR registration events taking place throughout the state that provide information, details, and training on how to use the registration systems. A list of events can be found at: http://www.tax.ny.gov/press/star_local_events.pdf (attendees may be able to register on-site). For Westchester County residents, the next STAR registration events will take place at the locations and times indicated below.

Westchester County STAR Registration Events:

- 10/15/2013 7:30 PM, Yorktown Town Board, Yorktown Town Hall, 363 Underhill Avenue Yorktown Heights
- 10/17/2013 11:00 AM, Heritage Hills Lake Lodge, 1 Heritage Hills Drive, Somers
- 10/23/2013 7:00 PM, Greenburgh Town Board, Greenburgh Town Hall, 177 Hillside Avenue, Greenburgh

Feel free to contact our office to discuss the new registration system or if you have any questions regarding the changes. Our office also provides legal services in the areas of commercial & residential closings, civil litigation, landlord & tenant law, general business law, DHCR representation, cooperative apartment & condo representation, property management company support and representation, tax certiorari, zoning, and housing and building code violation matters.

For more information or to discuss the specifics of your situation, contact James G. Dibbini, Esq. at 914-965-1011 or jdibbini@dibbinilaw.com.