

Types of STAR

Whether you receive the STAR exemption or the credit, there are two types of STAR benefits:

Basic STAR

- available for owner-occupied, primary residences;
- the income limit for the Basic STAR credit is \$500,000 (the income limit for the Basic STAR exemption is \$250,000);
- based on the first \$30,000 of the full value of a home

Enhanced STAR

- provides an increased benefit for the primary residences of senior citizens (age 65 and older) with qualifying incomes:
 - \$98,700 or less for the 2024-2025 school year
- based on the first \$84,000 of the full value of a home for the 2024-2025 school year.

The STAR benefit applies only to school district taxes. It doesn't apply to county, town, or city taxes, except in the cities of New York, Buffalo, Rochester, Yonkers, and Syracuse. In those five cities, the exemption is applied partly to city taxes and partly to school taxes.

Note: Senior citizens receiving STAR may also be eligible for the senior citizens exemption. See [Senior citizens exemption](#) to learn more.

Resources

- [Register for STAR](#)
- [STAR eligibility](#)
- [Questions and answers for homeowners](#)
- [STAR privacy notification](#)
- [Handout for new homeowners](#)
- [How to report your STAR credit](#)