



Weekly Newsletter of the Office of Real Property Tax Services

STAR program and STAR forms

As you know, the 2025-2026 Enacted State Budget included several provisions to simplify the STAR program for NYS homeowners, including no longer requiring homeowners to apply to their assessor for the Enhanced STAR exemption.

Because of this, the following forms have been removed from our website and should no longer be accepted in your office.

- Form RP-425-B, *Application for Basic STAR Exemption*
- Form RP-425-E, *Application for Enhanced STAR Exemption*
- Form RP-425-IVP, *Supplement to Form RP-425-E*

You can let the homeowner know we will notify them, and your office, if they qualify for an Enhanced STAR exemption. If we need more information to determine eligibility, such as in cases of someone who does not file an income tax return, then we will send a letter to them requesting information.

Note: Beginning in 2026, the Enhanced STAR income limit will apply only to the combined incomes of the owners and their spouses who primarily reside on the property. (For the 2025 benefit year and prior years, the Enhanced STAR income limit applied to the combined incomes of all owners (residents and non-residents), and any owner's spouse who resided at the property).