



**Department of
Taxation and Finance**

Changes to the STAR Program for Manufactured Home Parks

January 20, 2022

STAR Overview

Since 1997, the STAR program has provided relief on school taxes to eligible homeowners, including owners of manufactured homes in parks.

Note: For this presentation, we will refer to manufactured home owners as unit owners.



Two Types of STAR Benefits

Basic STAR

- no age limit, but there are income limits:
 - exemption – \$250,000 income limit
 - credit – \$500,000 income limit

Enhanced STAR

- increased benefit for the primary residences of senior citizens (age 65 and older) with qualifying incomes:
 - \$92,000 or less for the 2022-2023 school year



Two Ways to Receive a STAR Benefit

Whether you receive Basic or Enhanced STAR, there are two ways of receiving a STAR benefit:

- **STAR exemption**

- The school tax bill for the homeowner (or in this case, the park) is reduced.
- The STAR exemption is no longer available to new homeowners.

- **STAR credit.**

- The Tax Department sends a STAR check in the mail each year.



Law Change

Beginning with 2022 assessment rolls, the following are only eligible for the STAR credit—not the STAR exemption—as long as the manufactured home is included in the landowner’s assessment:

- manufactured homes in parks, and
- manufactured homes on land that is owned by someone else.



What This Means for You

- When you receive your school tax bill this fall (and in future years), it should not include any STAR exemptions.
 - If your 2022-2023 school tax bill does include a STAR exemption, it is an error. Please contact the tax collector for a revised bill.
- Manufactured home park owners will no longer be entitled to a 2% administrative fee for passing STAR exemption savings along to unit owners.



Exceptions

- Unit owners who receive their own school tax bills may still receive a STAR exemption.
- These owners are receiving another exemption, such as the Senior Citizens Exemption or the Veterans Exemption.
- As a result, they have received a separate school tax bill in past years, and they will continue to do so.



Notifications

- Each of you should have received a letter or an email about this change.
- We are also sending letters to impacted unit owners.



Notifying Unit Owners

- Wherever possible, we will automatically switch unit owners to the STAR credit.
 - Our letter will indicate that they don't need to take any action.
- We will tell (and remind) the rest to switch to the STAR credit.
 - They will have to register for the STAR credit on our website ([Register for the STAR credit](#)) or by calling us at 518-457-2036



For More Information

- Visit our new [webpage](#).
 - Includes program details and links to sample unit owner letters.
- **Park owners** are welcome to call our Assessor Hotline regarding this change: 518-457-9053
 - Please do not give that number to unit owners.
- **Unit owners** with questions can talk to our STAR representatives at 518-457-2036.

