

RESIDENTIAL PROPERTY TAX EXEMPTIONS



IN THE TOWN OF HUNTINGTON

- Basic Star –
- Enhanced Star –
- Home Improvements –
- Volunteer Firefighters & Ambulance Workers –
- Veterans –
- Seniors with Limited Incomes –
- Disabled Persons with Limited Incomes –



Edmund J. Smyth
Supervisor

Eugene Cook
Councilman

Joan Cergol
Councilwoman

Dr. Dave Bennardo
Councilman

Salvatore Ferro
Councilman



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*Look for this symbol for
Helpful Hints*



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ESmyth@HuntingtonNY.gov

EDMUND J. SMYTH
Supervisor

Dear Fellow Huntington Resident:

It is my privilege to be able to serve you as the new Supervisor of the Town of Huntington and I thank you for giving me the opportunity to lead our Town.

This means putting the interests of Huntington taxpayers first. I will use careful budgeting and strict fiscal management to ensure that spending is judicious.

Regardless of my efforts and those of the Town Board, real property taxpayers face a variety of challenges from other forces outside of the Town's control.

To assist homeowners to plan ahead, the Assessor's Office was asked to prepare a booklet that outlines property tax exemptions available to qualified homeowners. These exemptions can translate into significant monetary savings for eligible homeowners when properly applied.

Please use this booklet as a reference guide. These property tax exemptions have all been authorized by the New York State Legislature.

Also included are helpful hints about related programs and services provided by the Town.

If you have any questions with regard to this booklet or require additional information, please contact the Assessor's Office at (631)351-3226.

Sincerely,

Edmund J. Smyth
Town Supervisor





GENERAL INFORMATION

1

Property Tax Exemptions in the Town of Huntington are allowed under New York State law, with many permitted ONLY after local option by the three “Tax Districts” (Town, County and School Districts). In other words, the New York State Legislature may create the opportunity for exemptions at the local level, but many are not mandated. Rather, the Town, County and School Districts may choose to allow various exemptions to affect only their respective line items on a property tax bill.

To understand how exemptions work, it’s helpful to recognize the four primary portions or line items on a property tax bill:

1. **School** (includes School and Library) – **by far, the largest amount on any tax bill.**
2. **County** (includes County and County Police) the second largest for residential property owners.
3. **Town** (Town, Highway, Open Space/Park Improvement Bonds.)
4. **Special Districts** (fire, water, lighting, sewer, ambulance, business improvement districts) – Special Districts are not “Tax Districts” and may not permit exemptions on their own.

Veterans Exemptions are allowed on Town, County and School Districts, but not allowed on Special Districts.

Volunteer Firefighters are allowed on ALL above portions (Special Districts were not allowed to approve this exemption on their own. That was accomplished here by the Town Board authorizing the exemption).

Senior Citizens with Limited Incomes are allowed on Town, County and School, but not on Special Districts.

2



Please note that this booklet is intended to explain some of the most popular and active residential exemptions in very basic terms. For more specific information (such as applications and instructions, Q & A pamphlets, the actual laws . . .), please contact the Town Assessor's Office.

The specific State law for each of these exemptions is noted after the title to each exemption, for example:

“BASIC STAR (NYS RPTL Section 425)” refers to the New York State Real Property Tax Law Section 425.

More detailed information on exemptions is also available online at the New York State Department of Taxation and Finance (www.tax.ny.gov). Once on the site click onto the “Property Owners” Tab on top. From here you will click onto a variety of assessment topics to learn more about property tax exemptions in New York State. Exemption applications are available on this site.

All exemptions require documented applications be filed with the Town Assessor's Office by March 1 (taxable status date) in order to be considered for the **following** December through November property tax bill.

Assessor's Office
100 Main Street
Huntington, NY 11743
(631) 351-3226
(631) 425-0128 (fax)
<http://huntingtonny.gov>
www.tax.ny.gov



More detailed information on all exemptions in New York State, including exemption applications and instructions, is available on the State website:
www.tax.ny.gov



STAR



“STAR” stands for School TAx Relief, as the savings reduce only the “school” portion of the tax bill. There are two (2) types of STAR: BASIC STAR & Enhanced STAR:

BASIC STAR **NYS RPTL Section 425**

For BASIC STAR, the property may be a one, two or three family residence, condo, townhouse or co-op AND, must be the primary or legal residence of at least one of the owners. Basic STAR has NO age and does NOT REQUIRE ANNUAL RENEWAL. Annual School tax savings range from \$840 to \$1,240 depending on your school tax rate.

If you own the home you live in, you are probably eligible for BASIC STAR, unless your income is over the limit. However, new homeowners who purchased their homes after March 1, 2015, are no longer eligible for the Basic STAR exemption, but, instead, can apply directly to the NYS Department of Taxation and Finance for a Basic STAR credit check online or by calling 518-457-2036.

If household income exceeds \$250,000 but is less than \$500,000, the applicant must participate in the Basic STAR credit check program. If income exceeds \$500,000, the applicant is no longer eligible for the Basic STAR exemption or credit check.

ENHANCED STAR **(NYS RPTL Section 425)**

To receive the added savings for Enhanced STAR, eligible applicants must supply age and income documentation. Household income cannot exceed \$92,000 (this ceiling may increase from year to year). All owners must be 65 years of age by the following December 31 (with the exception of husband and wife or sibling co-owners, only one owner needs to be 65).

Annual school savings for Enhanced STAR range from under \$1,800 to almost \$2,600 depending on your school tax rate.

All applicants for the Enhanced STAR exemption must participate in the NYS Income Verification Program (IVP) by supplying their social security numbers.

After the completed application made to the Assessor’s Office, the Enhanced STAR IVP applicant will no longer be required to file an annual application with the Assessor’s Office, or NYS DTF. The NYS DTF will be solely responsible for annually approving all existing Enhanced STAR exemptions.

A first-time Enhanced STAR exemption application for the upcoming 2022/23 tax year (Dec 1, 2022 to Nov 30, 2023 tax bill) must be filed with the Assessor's Office no later than March 1, 2022. However, as with the Basic STAR, new homeowners who purchased their homes after March 1, 2015, are no longer eligible for the Enhanced STAR exemption, but, instead, can apply directly to the NYS Department of Taxation and Finance for an Enhanced STAR credit check online or by calling 518-457-2036.



HOME IMPROVEMENT

(NYS RPTL 421-f)



Phase-in of assessment increases over a nine-year period for home improvements (additions & garages)

First year: 100 percent savings, second year 87.5 percent, third year 75 percent . . . (reduces by 12.5 percent a year, each year thereafter)

Does NOT apply to:

- New home assessments
- Additions to homes where the original dwelling is less than 5 years old
- Pools, cabanas, sheds
- Market value increase amounts of over \$80,000

The **Home Improvement Exemption** applies to all Town, County, School, and Special District charges, but only applies to School/Library taxation in six School Districts that have chosen to allow this exemption (Elwood, Half Hollow Hills, Harborfields, Huntington, Northport, and South Huntington).

The exemption is removed upon sale of property.

Although there is a cap on the amount that may be phased in, the Home Improvement Exemption can save thousands of dollars in property tax.



File application with Town Assessor's Office as soon as you start construction, do not wait until you receive final construction certificate of occupancy from the Building Department.

Did You Know?

The Town of Huntington is one of the few municipalities in New York State to allow this program, and further promotes the home improvement exemption by including the application with your building permit package.



VOLUNTEER FIREFIGHTERS AND AMBULANCE WORKERS EXEMPTION

(NYS RPTL 466-c)



A 10 percent exemption from Town, County, School and Special Districts charges for qualified enrolled volunteers with at least five years of active service, based on the following criteria:

- Property must be owned by the volunteer OR such volunteer and spouse.
- Only one exemption per person, even if an individual qualifies both as a volunteer firefighter and as a volunteer ambulance worker.
- Where two (or more) qualified volunteers own property together, that property may receive multiple exemptions.
- The exemption is limited to the volunteer's primary residence in the Town of Huntington.
- The volunteer does not need to reside in the District they serve.
- Volunteers with 20 certified years need not be current active and may receive the exemption for life.
- The District in which the five-year volunteer serves must be in the Town of Huntington.
- The District in which the 20-year volunteer served may have been anywhere in Suffolk County.
- Completed application MUST be filed with the Town Assessor's Office (by March 1) and MUST include a valid CERTIFICATION from the District regarding the volunteer's active years of service.
- Permits the un-remarried surviving spouse of a Volunteer killed in the line of duty to retain the 10 percent exemption previously granted to the Volunteer who had at least 5 years of service.
- Permits the un-remarried surviving spouse of a deceased Volunteer who had 20 years of active service to retain the ten percent exemption previously granted to the Volunteer.



File by March 1 (Taxable Status Date) to be considered for the following December tax bill. Valid Certification from District is necessary and required.

Did You Know?

The Town of Huntington takes pride in assisting all fire department and rescue squads in their search for volunteers. There is a recruitment campaign underway for new members. The Town of Huntington, along with area fire departments and rescue squads, will be happy to answer any questions about volunteering. The special hot-line number is 1-631-351-3138 or visit the website: www.huntingtonlifesavers.org. The contact person will put you in touch with your local fire department or emergency medical service squad.



VETERANS EXEMPTIONS



These exemptions provide a tax savings for Town, County and School District charges but not for Special Districts. The un-remarried surviving spouse of a Veteran may retain the benefit of the Veteran's Exemption.

In 2019, Governor Cuomo signed into law the [Restoration of Honor Act](#). The act authorizes the New York State Division of Veterans' Services (DVS) to restore access to state veterans benefits to veterans who have an Other-Than-Honorable Discharge or a General Under Honorable Conditions Discharge due to certain reasons specified in the law.

As a result, if an applicant for the alternative and cold war veterans exemptions received a letter from DVS stating that the veteran meets the character of discharge criteria for all of the benefits and services listed in the Restoration of Honor Act, the applicant would submit a copy of that letter with their application. The applicant is not required to provide documentation of having been discharged or released under honorable conditions.

- **Alternative Veterans Exemption**
(NYS RPTL Section 458-a)

Please Note Change of Service Date: Vietnam War Period now begins 11/1/1955. Service dates are now November 1, 1955 – May 7, 1975 and is now classified under Alternative Veterans Exemption.

The Veteran must have served during wartime, and additional savings are allowed for those Veterans who served in a combat zone, and more savings for those with service-connected disability ratings. The property must be the primary and legal residence of the Veteran in order to receive the **Alternative Veterans Exemption**.

Along with the application and other documents, the Veteran must supply a valid copy of form DD-214 which was received upon separation from the service.

- There is also a **“Gold Star Parent” Veterans Exemption** (for the parent of a son or daughter who dies in the line of duty while serving in the U.S. Armed Forces during a period of war) which is covered under the “Alternative Veterans Exemption” with the additional combat zone benefits.
- Another possible exemption for those Veterans who served before 1984 is called the **“Eligible Funds Veterans Exemption”** (NYS RPTL Section 458).

These Veterans from WWII, Korea and Vietnam purchased property with service pensions, bonuses or insurance monies, referred to as “eligible funds” under the G.I. Bill. Although no new “eligible funds” exemptions are permitted today, Veterans may transfer their existing “eligible funds” from one property to another as they sell one house and buy another.

- **Cold War Veterans** may also benefit from an exemption. These Veterans served during non-war, non-conflict years after WWII (1945) and before the Persian Gulf Conflict (1991).



File by March 1 (Taxable Status Date) to be considered for the following December tax bill.

Did You Know?

The Town of Huntington Supervisor and Town Board members are proud of the creation of Veterans Plaza, located on the front lawn of Town Hall. The flagpole is dedicated to Huntington residents who served in World War I. The names of the WWI veterans can be viewed in the lobby of Town Hall. Also in the plaza there are monuments dedicated to World War II Huntington residents, as well as Korean, Vietnam and a monument to honor women in the military. Each day the plaza is visited by residents where they can view and contemplate the magnificent works of art on the beautiful granite benches provided for their leisure.



SENIOR CITIZENS WITH LIMITED INCOME EXEMPTION

(NYS RPTL, Section 467)



Based on the applicant's level of prior year income, this exemption can range from five percent to 50 percent reduction of Town, County and School taxes, but not Special District charges.

The requirements are based on age, ownership, residency and occupancy, and income.

Each of the owners must be 65 years of age by Dec. 31st of the application year (except with husband and wife, or siblings, only one must be 65).

The property must be the legal residence and occupied by all the owners, and must be used for residential purposes.

The current maximum income set by state and local laws is \$29,000 for the 50 percent exemption level, with various "sliding scale" income levels over that amount, decreasing the exemption by five percent for each level, with the maximum income level set at just less than \$37,400 for a five percent exemption. These income levels are subject to change.

An individual's income level can be a challenge to calculate as this exemption is based on State Real Property Tax Law and not Federal or State Income Tax Law. For example, Social Security monies are included as income for this exemption while only some, if any, are usually included as income on the State or Federal income tax return. And, for this exemption applicants are allowed to deduct documented medical and prescription drug expenses actually paid but not reimbursed through insurance.



Call the Assessor's Office at 631-351-3226 in the Fall to be placed on our first-time applicants mailing in January.

File by March 1 (Taxable Status Date) to be considered for the following December tax bill.

Did You Know?

The Town of Huntington Senior Citizens Center is located at 423 Park Avenue, Huntington. A wide variety of programs and informational tools are available, i.e., nutrition program, home delivered meals, caregiver support, residential repair program, foster grandparent program, to name a few. Every month there is a full calendar of activities for those seniors enrolled in the program. To become a part of this renowned program, or to volunteer; call 351-3253.



PERSONS WITH DISABILITIES AND LIMITED INCOME EXEMPTION

(NYS RPTL, Section 459-c)



To qualify, the disabled person(s) must have certain documented evidence of their disability and meet certain income limitations and other requirements.

The property must be the primary and legal residence of the owner/applicant. All of the owners must be persons with disabilities (except where the property is owned by husband and wife, or by siblings, only one must have a disability).

To be eligible, the applicant must have a physical or mental impairment that is documented by an award letter from the Social Security Administration certifying the applicant's eligibility to receive Social Security Disability Insurance (SSDI) or Supplemental Security Income (SSI).

Other award letters/certificates may come from the Railroad Retirement Board, the State Commission for the Blind and Visually Handicapped or the United States Postal Service.

The income and other requirements are very similar to the "Senior Citizen with Limited Income" Exemption; the primary difference being this one is for Disabled Persons, the other is for Seniors.

Based on the Applicant's level of prior year income, this exemption can range from five to a 50 percent reduction of Town, County and School taxes, but NOT Special District charges.



File by March 1 (Taxable Status Date) to be considered for the following December tax bill.

Did You Know?

The Handicapped Services Office in Town Hall has information about programs offered by the town, county, state and private agencies; administers the Handicapped Parking Enforcement program; advocates for residents with disabilities and offers advice and support with American with Disabilities Act Compliance.

IMPORTANT TELEPHONE NUMBERS

Accessory Apartments	351-3007	Minority Affairs.....	351-3069
Assessor's Office	351-3226	Parks & Recreation	351-3089
Attorney	351-3044	Planning	351-3196
Beach Information.....	351-3089	Public Safety	351-3167
Building & Housing.....	351-3152	Receiver of Taxes	351-3217
Cat Shelter.....	757-4517	Recycling Center	427-6377
Constituent Services.....	351-3112	Refuse	351-3239
Code Enforcement.....	351-3167	Resource Recovery	754-4993
Community Development	351-2881	Senior Citizens.....	351-3253
Comptroller	351-3038	Solid Waste Management	754-4990
Council Office.....	351-3172	Street Lighting	351-3259
Dog Control	754-8722	Supervisor	351-3030
Engineering	351-3053	Switchboard	351-3014
Fire Prevention.....	351-3138	Town Clerk	351-3216
Handicapped Services	351-3233	Traffic Safety	351-3053
Harbormaster.....	351-3255	Traffic Violations.....	351-2840
HART Bus	427-8287	Youth Bureau.....	351-3061
Highway Department	351-3074	Zoning Board of Appeals.....	351-3107
Historian.....	351-3244	Suffolk County Police Dept., 2 nd Precinct ...	854-8200
Human Services	351-3012		

Elected Officials

Edmund J. Smyth , Supervisor.....	351-3030
Eugene Cook , Councilman.....	351-3174
Joan Cergol , Councilwoman	351-3173
Dr. Dave Bennardo , Councilman	351-2852
Salvatore Ferro , Councilman.....	351-2868
Jillian Guthman , Receiver of Taxes.....	351-3217
Andrew P. Raia , Town Clerk.....	351-2811
Andre Sorrentino , Superintendent of Highways	446-3684



FILING DEADLINE: MARCH 1 (Taxable Status Date)
in order to be considered for the following
December through November property tax bill.

Assessor's Office
100 Main Street Huntington, NY 11743
631-351-3226 631-425-0128 (fax) 631-351-3308 (STAR only)
<http://huntingtonny.gov/http://www.tax.ny.gov/>

