

# 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*

**Dr. Dave Bennardo**  
*Councilman*

**Salvatore Ferro**  
*Councilman*

**Brooke A. Lupinacci**  
*Councilwoman*

**Theresa Mari**  
*Councilwoman*



## TABLE OF CONTENTS

|                                                             |     |
|-------------------------------------------------------------|-----|
| <i>Letter from Town Supervisor Edmund J. Smyth</i> .....    | 1   |
| <i>General Information about Exemptions</i> .....           | 2-3 |
| <i>STAR (Basic and Enhanced)</i> .....                      | 4   |
| <i>Home Improvements</i> .....                              | 5   |
| <i>Volunteer Firefighters &amp; Ambulance Workers</i> ..... | 6   |
| <i>Veterans</i> .....                                       | 7   |
| <i>Seniors with Limited Incomes</i> .....                   | 8   |
| <i>Disabled Persons with Limited Incomes</i> .....          | 9   |
| <i>Important Telephone Numbers</i> .....                    | 10  |



Look for this symbol for  
**Helpful Hints**



Town Hall • 100 Main Street  
Huntington, NY 11743-6991

**EDMUND J. SMYTH**  
*Supervisor*

Phone: (631) 351-3030  
Fax: (631) 424-7856  
ESmyth@HuntingtonNY.gov

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.



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](http://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](http://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](http://www.tax.ny.gov)



# STAR



**The New York State Tax Relief Program (STAR):** Provides homeowners with two types of savings (Basic Star and Enhanced Star) from school property taxes. These savings may be in the form of an exemption, which is a reduction on your tax bill on the school district portion OR in the form of a direct check from NY State.

For a review of both exemptions, you should review the STAR information on the NYS DTF website which is <http://tax.ny.gov>. The following is a summary of procedures for obtaining a STAR benefit.

## **New homeowners and first-time STAR applicants**

The STAR exemption (a reduction directly off school portion of tax bill) program is closed to all new applicants. If you're a new homeowner or you weren't receiving the STAR exemption on your current home in 2015, you can Register for the STAR credit to receive a check or direct deposit directly from NY State. Homeowners in this category must register with the NYS DTF by visiting the website which is <http://tax.ny.gov> or calling (518) 457-2036. Once the registration is approved by NYS DTF, the homeowner will receive a check from NYS DTF. The Assessor's Office is no longer responsible for processing or approving these applications. For a STAR Credit Fact Sheet visit the website at <http://tax.ny.gov>

## **Current STAR exemption recipients**

If you have an existing STAR exemption, you do not need to reapply, however, you must update your registration with the Department if:

\*You continue to own the property but have filed a new deed due to:

- marriage
- divorce
- surrender of interest by a co-owner
- survivorship
- trusts
- life estates
- divorce,
- name change(s).

To update your registration, visit the Homeowner Benefit Portal on the New York State website at <http://tax.ny.gov> and follow the instructions to log in or create an Online Services account.

## **Basic STAR**

- The Basic STAR exemption is available to all persons who owned-occupied their residential property prior to 3/1/15, and whose income (owner and spouse) was \$250,000 or less. For more information on exceptions to this income requirement, visit the NYS DTF website at <http://tax.ny.gov>.

**Note:** The STAR exemption information on this page applies **only** to current STAR exemption recipients. For general information about the STAR program and STAR credits, visit the NYS DTF website at <http://tax.ny.gov>

## **Enhanced STAR**

- The Enhanced STAR exemption provides an increased benefit for the primary residence of a senior citizen (age 65 and older) who has a qualifying 2024 income of less than \$110,750.
- New York State revised the filing and approval procedure for all Enhanced STAR applications. Visit the NYS DTF website at <http://tax.ny.gov>.

**If you're a SENIOR receiving the Basic STAR exemption, beginning in 2026 you will no longer need to take any action to upgrade to the Enhanced STAR exemption. The Tax Department will automatically notify your assessor when you become eligible for Enhanced STAR.**



# 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 the mandated number of 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 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](http://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.

If an applicant for veterans' exemptions received a letter from DVS stating that the veteran meets the character of discharge criteria, then that letter must be submitted with their application. The applicant is not required to provide documentation of having been discharged or released under honorable conditions.

### EXEMPTIONS:

- **Alternative Veterans Exemption—up to 500 off of Assessed value for Town/County and up to 110 off of Assessed value for School—depends on combat veteran or not.**  
(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.

- **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.
- **Eligible Funds Veterans Exemption** -Veterans who served before 1984 is called the (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). **up to 300 off of Assessed value for Town/County and up to 70 off of Assessed value for School—depends on combat veteran or not.**
- **Veterans Disability Exemption:** A disabled Veteran with proper proof may receive a percentage off of their Assessed value based upon their disability.



**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 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. 31<sup>st</sup> 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 for the Town of Huntington and Suffolk County is \$50,000 or less 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 \$58,400 for a five percent exemption. These income levels are subject to change.



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 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 <sup>nd</sup> Precinct ... | 854-8200 |
| Human Services .....        | 351-3012 |                                                           |          |

### Elected Officials

|                                                            |          |
|------------------------------------------------------------|----------|
| <b>Edmund J. Smyth</b> , Supervisor.....                   | 351-3030 |
| <b>Dr. Dave Bennardo</b> , Councilman .....                | 351-2852 |
| <b>Salvatore Ferro</b> , Councilman.....                   | 351-2868 |
| <b>Brooke A. Lupinacci</b> , Councilwoman .....            | 351-3174 |
| <b>Theresa Mari</b> , Councilwoman .....                   | 351-3173 |
| <b>Salvatore Ferro</b> , Councilman.....                   | 351-2868 |
| <b>Jillian Guthman</b> , Receiver of Taxes.....            | 351-3217 |
| <b>Andrew P. Raia</b> , Town Clerk.....                    | 351-2811 |
| <b>Andre Sorrentino</b> , 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/>