

Office of Real Property Tax Services W A Harriman Campus, Albany NY 12227-0801

January 13, 2022

Attention manufactured home park owners

Due to a change in the law regarding manufactured home parks, unit owners who currently receive a STAR exemption that is credited to them in their rent will begin receiving a STAR credit check directly from New York State in 2022.

Since these unit owners will no longer receive STAR exemptions as of the 2022-23 school year, park owners will no longer be obliged to credit their rents to reflect any STAR savings and will no longer be entitled to retain a 2% fee for doing so. You must still credit each eligible unit owner with their 2021-22 exemption savings **in full**, just as you would have if the law had not changed.

We are sending letters to impacted manufactured homeowners to inform them of this change.

More information about the STAR program is available on our website at the link below.

Questions?

As a manufactured home park owner, if you have questions, call the Assessor Hotline at 518-457-9053.

If the residents of your park have questions about this change to the STAR program, please do not provide them with the telephone number above. Instead, they can talk directly with one of our STAR representatives at 518-457-2036.

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