



ANSWERS TO THE MOST FREQUENTLY ASKED QUESTIONS ABOUT **REQUESTING AN ADJUSTMENT TO TAX EXEMPTIONS ON RESIDENTIAL PROPERTY**

Must I report the sale of my property?

Adjustments to exemptions are automatically made as a result of the sale of your property. The recording of the deed, except for a life estate deed, will revoke the following exemptions:

- Basic or Enhanced School Tax Relief (STAR)
- Senior Citizen Homeowner Exemption (SCHE)
- Disabled Homeowner Exemption (DHE)
- Veterans or Clergy Exemption

When will the automatic adjustment from the sale of my property go into effect?

The STAR exemption remains on the property until the end of the tax year (June 30). All other exemptions listed above, are canceled as of the next quarter after filing. Deed recordings require no action by a seller.

Is a request for an adjustment necessary if there is a change to the property's owner status?

Yes. You can request an adjustment at any time during a tax year by filing an Application for Change in Exemption Status with the Department of Finance. The following status changes can include:

- An owner(s) no longer uses the property as their primary residence
- Owners qualifying for SCHE or DHE have a change in income which increases or decreases their exemption percentage
- An owner receiving a Veterans Disability Exemption has their disability percentage changed by the Department of Veterans Affairs
- The death of an owner receiving one of the exemptions listed above

Spouses of Veterans: Unmarried former spouses of veterans who have passed away remain eligible for veterans benefits.

Exemption revocations may be retroactive depending upon the notification date and circumstances.

New Exemptions or New Primary Residence: The Application For Change In Exemption Status can only be used to report a change in the status of an existing exemption. If the owner becomes eligible for a new exemption or wishes to transfer exemptions to a new primary residence, they must file an Exemption Application For Owners.