



## Steuben County Real Property Tax Service Agency

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### IMPORTANT INFORMATION REGARDING STAR & MANUFACTURED HOMES

#### Law change regarding manufactured homes and STAR

Beginning in 2022, most manufactured homes will no longer be eligible for the STAR exemption. The following types of property will be eligible for the STAR credit only—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.
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**Exception:** Manufactured homes that are receiving an exemption other than STAR, such as a veterans or senior citizens exemption, should be separately assessed from the landowner. Therefore, they can continue to receive a STAR exemption.

#### Notices to impacted owners

Where possible, the Tax Department will automatically switch impacted manufactured home owners directly to the STAR credit without any action on the owners' part. The Tax Department will send a letter to these owners letting them know of the change.

In cases where the department is unable to automatically switch the owner to the STAR credit, we will send them a letter with specific instructions to [register for the STAR credit](#).

In addition, we are sending notification of the change to mobile home park owners.

We will share the letters and notice on this page before we begin mailing them.

#### Benefits to manufactured home owners

There are two benefits that many manufactured home owners will receive as a result of this change:

- The STAR credit for manufactured homes is based on a minimum full value of \$20,000. Manufactured homes that received a STAR exemption in 2021 and had an assessed value below \$20,000 will receive an increased benefit beginning in 2022.
- Manufactured home park owners will no longer be entitled to deduct a 2% administrative fee from the STAR exemption savings for passing the benefit along to unit owners.

Following is a link to information regarding this change.

<https://www.tax.ny.gov/pit/property/star/manufactured-home-change.htm>