

**Summary of Basic STAR Exemption Changes,  
and the Impact on School Taxes  
Fall 2010 Bills**

This chart shows how changes in the NYS Basic STAR exemption amount affects the amount of school taxes due. Although the increase in the rate as set by the School Board is 2.77% and 7.19% for Bethlehem and New Scotland residents, respectively, the percentage increase in dollars paid will be higher due to a reduction in the Basic STAR exemption amount, by roughly \$3,300.

Town of Bethlehem	2008	2009	2010	Percent Increase
If Assessed Value of Home is:	250,000	250,000	250,000	
Less: Basic STAR exemption	-36,140	-32,160	-28,820	
Adjusted Assessed Value is:	213,860	217,840	221,180	
Tax Rate	18.7738	19.1049	19.6451	2.83%
School Tax Amount	4,015	4,162	4,345	4.40%

Town of New Scotland	2008	2009	2010	Percent Increase
If Assessed Value of Home is:	250,000	250,000	250,000	
Less: Basic STAR exemption	-34,520	-30,720	-29,130	
Adjusted Assessed Value is:	215,480	219,280	220,870	
Tax Rate	18.4641	18.9008	20.2722	7.26%
School Tax Amount	3,979	4,145	4,478	8.03%

Similarly, the enhanced STAR amounts have been reduced by NYS, as follows:

Town of Bethlehem	68,420	60,890	57,730
Town of New Scotland	65,360	58,170	58,350

*NOTE: the percentage impact will vary depending on your assessed value (lower assessments will see a higher percentage impact).*