



# Tentative Roll Corrections Report (Report #4) Instructions

March 20, 2024

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## Overview

The Tentative Roll Corrections Report indicates STAR changes that must be made prior to finalizing the final assessment roll. It includes the following:

- disparities between the tentative assessment roll and Reports #1, 2, and 3
- changes to our determination due to a taxpayer responding to our mailing
- flags for parcels that have missing or incomplete IVP enrollments
- IVP enrollments that have been closed

Wherever possible, we will issue the report at least 30 days prior to final roll date. Use the report to update your files before publishing your final assessment roll.

After selecting the SWIS code for your jurisdiction and entering additional search criteria, the report returns the following fields:

- |                      |                         |                    |
|----------------------|-------------------------|--------------------|
| • SWIS code          | • Mobile home co-op     | • Discrepancy Flag |
| • Property Key       | • Property Address      | • Current status   |
| • Print key          | • Names                 | • Status Reason    |
| • Previous Print key | • Tentative Roll Status | • Date of Report   |

For the full report, select either *Download Report (Text)* or *Download Report (Excel)*. For more details, see [How to Access and Download STAR Reports](#).

## Tentative Roll Status and Current Status Fields

The *Tentative Roll Status* field is the STAR status that appeared on the tentative roll submitted to ORPTS.

The **Current Status** field is the STAR income eligibility status determined by the Tax Department. The status in this column should appear on your final roll unless you have additional information that the property does not meet the age, ownership, or residency requirements for STAR.

- **Enhanced** - the property has met the eligibility requirements for the Enhanced STAR exemption.
- **Basic** - the property has met the eligibility requirements for the Basic STAR exemption.
- **Not eligible** - the property has not met the eligibility requirements for the STAR exemption. Remove the STAR exemption from the roll.

If a property is listed on the report as eligible but you're aware that it's not eligible due to age, ownership, or residency:

- update the roll based on your determination, and
- follow the instructions on [How to submit STAR report changes](#) so ORPTS can update its records.

## Status Reason Field

- **Age** – The property is not eligible for the Enhanced STAR exemption because one or more of the owners does not meet the age requirement. Grant the Basic STAR exemption.
- **Income** – The property owners do not meet the income requirement for the Enhanced STAR exemption. Grant the exemption indicated in the *Current Status* field.
- **Income Greater than \$250,000. Remove exemption** – The property was listed on the *Income Greater than \$250,000* (Report #2) but was granted a STAR exemption on the tentative assessment roll. Remove the STAR exemption.
- **Multiple Benefit** – The owner has multiple properties registered for the STAR benefit. Remove the STAR exemption.
- **Residency** – The owners do not meet the residency requirement. Remove the STAR exemption.
- **Voluntary Exemption Removal** – The property was included on the *Voluntary Exemption Removal Report* (Report #3) because the owner switched to the STAR credit from the STAR exemption. Remove the STAR exemption.
- **Pending** – The Tax Department's review may be in process. Confirm the eligibility status when the *Final Roll Corrections Report* (Report #7) is issued after the final assessment roll is transmitted to ORPTS.
- **This property does not have an IVP enrollment** – The property does not have an IVP enrollment or the IVP enrollment is closed. Grant the Basic STAR exemption. For more information:
  - If you believe an active IVP enrollment exists, open the IVP tool in the Online Assessment Community and check the status of the property. If the source is *Roll Record*, the property has not been entered in the system. Follow the instructions in the [Enhanced STAR Income Verification Program \(IVP\) Tool User Guide](#) to enter it into the IVP Tool as soon as possible.
  - If the status is *Closed* and you believe that the enrollment was improperly closed, follow the instructions on [How to submit STAR report changes](#) so ORPTS can re-activate the enrollment.
  - If you've notified us that a property on the report does not have an IVP enrollment but you believe it does, do not grant the exemption on the final roll. We will review your information and report any changes on the Final Roll Corrections Report (Report #7).

## Discrepancy Flag Field

- **Roll does not match NYS** – The Tax Department’s STAR exemption eligibility determination (*Current Status* field) does not match the tentative assessment roll submitted to ORPTS (*Tentative Roll Status* field). Grant the exemption indicated in the *Current Status* field.
- **NYS has processed IVP enrollment for property with no assessment roll record** – The Tax Department processed an IVP enrollment for a property with no corresponding assessment roll record. The *Print Key* or *SWIS code* may be incorrectly entered in the IVP Tool. Check the IVP Tool and your roll files, and follow the instructions on [How to submit STAR report changes](#) to provide corrected information.

## What to do next

Update the final assessment roll based on the *Current Status* field. However, if a property is listed on the report as eligible but you’re aware that it’s not eligible due to age, ownership, or residency:

- update the roll based on your determination, and
- follow the instructions on [How to submit STAR report changes](#) so ORPTS can update its records.

After ORPTS receives your final roll, it will issue the *Final Roll Corrections Report* (Report #7). That report will include only those properties where the Tax Department’s determination does not match the STAR eligibility status on the final assessment roll.

**If you have already filed your final assessment roll**, please apply the changes in this report to the roll before you transmit your 15C file to ORPTS. This will ensure that the file provided to ORPTS reflects the current IVP eligibility determinations.