



# STAR Delinquency Report (Report #5) Instructions

March 31, 2025

Property owners with property tax delinquencies greater than one year are not eligible for the Basic STAR exemption or the Basic STAR credit. For more information, see [STAR and Property Tax Delinquency](#).

## Overview

The STAR Delinquency Report lists Basic STAR exemption recipients whose property taxes are more than one-year delinquent. Wherever possible, we will issue the report at least 20 days prior to final roll date. To issue the report, the following actions must have been taken:

- The county or municipal government sent an initial list of Basic STAR exemption recipients who had qualifying property tax delinquencies.
- The Tax Department mailed a letter to the property owners informing them that they have 30 days to resolve their delinquency.
- The county or municipal government sent a final list of those who were on the initial list who did not resolve their delinquencies.

## What to do next

Select your search criteria. The report returns the following fields:

- SWIS code
- Property address
- Property Key
- Print key
- Names
- 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](#).

Manually remove the Basic STAR exemption from the properties listed in the report, except those scenarios described below.

**Note:** There is no RPSV4 utility for this report.

### Scenarios where you should not remove the exemption

ORPTS makes every effort to exclude from the report properties that are not subject to the provisions of the STAR/Property Tax Delinquency program. However, if parcels on your report fall into either of the following scenarios, do not remove their STAR exemptions:

- Properties receiving the Enhanced STAR exemption should not have their STAR exemptions removed as a result of this program.
- If a mobile home park or co-op building appears on your report, **do not** remove the STAR exemption from any of the units in the park or building. You do not need to take any action for these properties.

## Messages you may receive

When you run the report, you may receive one of the following messages:

- *The report you selected is not available for this SWIS code. ORPTS has not run the report for this SWIS code. ORPTS will run the report at a future date; please check back.*
- *ORPTS has run the report for the SWIS code and there is no data to display. You do not need to take any action for this report.*