

Instructions for the IVP Final Roll Corrections Report

The IVP **Final** Roll Corrections Report contains *only* properties where the Tax Department has determined there is a *change in eligibility* (indicated in the *Current Status* column) compared to what appeared on the **final** roll the assessor submitted to ORPTS (indicated in the *Final Roll Status* column). Use the IVP **Final** Roll Corrections Report to update your final roll **to** issue school tax bills, unless you're aware that the property owner isn't eligible due to residency, age, or ownership.

Final Roll Status and Current Status codes

The *Final Roll Status* column is the STAR exemption status that appeared on the final roll submitted to ORPTS.

The *Current Status* column is the STAR income eligibility status determined by the Tax Department. The results in this column are what should appear on the **school tax bill** unless you have additional information that the property does not meet the age, ownership, or residency requirements for STAR.

E = this property has met the income requirement for the Enhanced STAR exemption.

B = this property has met the income requirement for the Basic STAR exemption.

N = this property has not met the income requirement for the STAR exemption. Remove the STAR exemption from the roll.

Status Reason code

If the Status Reason field includes an **A**, this property does not have an IVP enrollment, or has incomplete IVP information.

This property has not met the IVP enrollment requirement and, therefore, does **not** qualify for Enhanced STAR. Update the roll so that the Basic STAR exemption will appear on the **school tax bill**. Properties identified as having a missing or incomplete IVP enrollment will be mailed a letter with instructions to file an application for [Good Cause](#).

Discrepancy Flag code

N = this property's STAR exemption benefit type does not match the Tax Department's income eligibility determination. Update your roll so the property's STAR exemption type on your **tax** roll matches what is in the *Current Status* column.

I = The Tax Department has processed an IVP enrollment for a property with no assessment roll record.

- If the property is a mobile home or cooperative, the 2019 record for the property may not yet be available in our system. The owner code on your report will indicate M for mobile home or C for cooperative. Confirm that the Tax Department's income determination matches the 2019 STAR record on your mobile home or cooperative worksheet.
- If the property is separately assessed, confirm that the parcel is active on the roll. This condition may occur if the property has split or merged for the 2019 assessment roll. In this case, confirm that the print key matches the 2018 roll, and that the split or merge is accurately reflected on the 2019 roll.

Contact real.property@tax.ny.gov if you believe there is an error in the report.