



Final Roll Corrections Report (Report #7) Instructions

March 31, 2025

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Overview

The Final Roll Corrections Report indicates STAR changes that must be made prior to the processing of school tax bills.

Wherever possible, we will issue this report three weeks after you send your final assessment roll to ORPTS.

The report includes the following:

- disparities between the final 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

Use this report to update the roll file before the processing of school tax bills. By law, you are authorized to make the changes indicated on the report after publishing the final roll.

Note: If you provided us with corrections to the Tentative Roll Corrections Report (Report #5), the property won't appear on this report unless there continues to be a discrepancy on the 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 | • Final 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](#).

Final Roll Status and Current Status Fields

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

The *Current Status* field is the STAR income eligibility status determination by the Tax Department. The status in this column should appear on the roll file unless you have additional information that the property does not meet the age, ownership, or residency requirements for STAR (see *What to do next* below).

- **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 file.

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 file based on your determination, and
- follow the instructions on [How to submit STAR report changes](#).

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 granted a STAR exemption on the final assessment roll, but either:
 - it was included on the Income Greater than \$250,000 (Report #2), or
 - subsequent to Report #2, ORPTS determined that the property is not income eligible for a STAR exemption.

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. Grant the Basic STAR exemption unless you believe the property is eligible for Enhanced, in which case:
 - grant the Enhanced STAR exemption, and
 - follow the instructions on [How to submit STAR report changes](#).
- **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.

If you believe an active IVP enrollment exists, open the IVP tool in the Online Assessment Community and check the status of the property for the 2023 levy.

- **If the source is *Roll Record***, the property has not been entered into the system. Follow the instructions in the [User Guide](#) to enter it into the IVP Tool as soon as possible. Grant the Enhanced STAR exemption if you believe the property owner(s) is eligible.

If you previously entered the property into the tool or provided the form to ORPTS for data entry, follow the instructions on [How to submit STAR report changes](#). We will provide our determination to you.

- **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 that the property can be re-activated by Tax Department staff.

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 (*Final 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 follow the instructions on [How to submit STAR report changes](#).

What to do next

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

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