



**Department of
Taxation and Finance**

Office of Real Property Tax Services – DELE
W A Harriman Campus, Albany NY 12227-0801

Property key:

Property description:

If you do not pay your outstanding property taxes, you will not be eligible for a STAR exemption.

We have been informed that your property taxes are more than one year overdue. According to New York State Law, homeowners whose property taxes are more than one year overdue cannot receive a Basic STAR exemption or Basic STAR credit.

You must pay your outstanding property tax balance in full by

If you fail to do so, you will not receive a STAR exemption for this property.

What to do next

To pay your outstanding property tax bill, mail your payment to the address below or contact:

The New York State Tax Department cannot accept payments of property taxes.

If you disagree

If you believe you do not owe property taxes that are more than one year overdue, contact your local office at the telephone or mailing address above as soon as possible. If the issue is resolved locally, your local officials will notify our department.

If you are unable to resolve the issue locally, you may be able to challenge the removal of your STAR benefit with the Tax Department. See the formal appeal rights on page two of this notice.

Formal appeal rights

When a STAR benefit is removed due to outstanding property taxes, New York State Law limits the grounds for challenging the removal to the following:

- the individual notified is not the taxpayer at issue; or
- the past-due property taxes were satisfied prior to the date of this notice.

You have the right to formally protest this notice by filing form RP-425-SB, *Application for State Board Review of Tax Department Determination of STAR Exemption Ineligibility*. For the form and instructions, visit www.tax.ny.gov (search: 425sb).

You must file your protest **within forty-five (45) days from the date of this notice**.

You may appear on your own behalf or have an authorized representative present your case for review. An authorized representative must have a completed power of attorney form on file with the department. You can get Form POA-1, *Power of Attorney*, on our website at www.tax.ny.gov (search: poa).

You should also contact the Tax Department if enforcement of the underlying tax debts has been stayed by the filing of a bankruptcy petition. Call the department's Bankruptcy Unit at 518-457-3160.

For general information about the STAR Program

- Visit our website (search: STAR).
- Call the New York State Tax Department (not your local assessor) at 518-457-2036 weekdays between 8:30 a.m. and 4:30 p.m.