

Agenda

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Deny STAR to Delinquent Property Owners

Beginning in 2020, the Basic STAR benefit (exemption and credit) cannot be granted to property owners with property taxes* that are delinquent for more than one year.

*Includes all property taxes, not just school taxes.

Definition of Delinquent Property Taxes

- Property taxes that remain unpaid one year after the last date on which they could have been paid without interest
 - For example, the town and county taxes due on January 31, 2019 have not been paid.

or

- Where payable in installments, those taxes that remain unpaid one year after the last date on which the final installment could have been paid without interest
 - For example, the final school tax installment due March 31, 2019 has not been paid.

Process - Part 1

- Tax collecting officers notify county real property tax (RPT) director of delinquent property owners.
- County RPT director notifies the Tax Department of all delinquent property owners.
- Tax Department notifies delinquent property owners that they must pay their property taxes within 30 days or they will lose their STAR benefit.

Process - Part 2

- Tax collecting officers notify county RPT director of formerly delinquent owners who have paid taxes.
- County RPT director notifies Tax Department of property owners who have paid taxes.
- The Tax Department notifies assessors and county RPT directors of property owners who are not eligible for the Basic STAR exemption because they are delinquent.
- The Tax Department does not send STAR credit checks to any of the delinquent property owners.

Process - Part 3

- If property owners pays the delinquent property taxes after the Tax Department deadline, the county must notify the Tax Department.
- The Tax Department will issue the STAR credit in 2021.
 - Will include the 2020 benefit where appropriate.

Notice to Property Owners

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

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 June 22.

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 [contact person at telephone number].

Sample Timeline – Part 1

Jurisdiction uses the standard assessment calendar (school tax bills are issued on September 1)

- By April 28, tax collecting officers notify county RPT director of delinquent property owners.
- By May 6, county RPT director notifies the Tax Department of all delinquent property owners.
- On May 22, the Tax Department notifies delinquent property owners that they must pay their property taxes or they will lose their STAR benefit.
 - Due date is June 22 (30 days from the date of the mailing).

Sample Timeline – Part 2

- By July 6, tax collecting officers notify county RPT director of formerly delinquent owners who have paid taxes.
- By July 17, county RPT director notifies Tax Department of property owners who have paid taxes.
- By July 31, the Tax Department notifies assessors of property owners who are not eligible for the STAR exemption because they are tax delinquent.
- The Tax Department does not send STAR credit checks to any of the delinquent property owners.

Sample Timeline – Part 3

- By October 15 (and quarterly thereafter), if property owners pay property taxes after deadline, the county notifies the Tax Department.
- In September 2021, The Tax Department will issue the STAR credit.
 - Will include the 2020 benefit where appropriate.

Questions?



Department of
Taxation and Finance