

Instructions for the IVP Tentative Roll Corrections Report

The IVP Tentative 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 tentative roll the assessor submitted to ORPTS (indicated in the *Final Roll Status* column). Use the IVP Tentative Roll Corrections Report to update your **final** roll.

Tentative Roll Status and Current Status codes

The *Tentative Roll Status* column is the STAR exemption status that appeared on the tentative 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 your **final** roll 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

- **A** = this property does not have an IVP enrollment.

This property has not met the requirement to enroll in IVP and therefore does **not** qualify for Enhanced STAR. You need to update the roll so that the Basic STAR exemption will appear on the **final** roll, however:

- If you believe an IVP form was submitted, or you believe an active IVP enrollment exists, we recommend you verify that the property owner continues to meet the eligibility requirements for ownership, primary residency, and – in the case of Enhanced STAR – age; or
- If you continue to believe the property is entitled to Enhanced STAR, contact real.property@tax.ny.gov and provide the property and owner information; or
- If the homeowner has submitted an IVP form to you after the exemption deadline for STAR purposes, they may file an application for [Good Cause](#).

Discrepancy Flag code

N = this property's STAR exemption benefit type does not match NYS DTF's income eligibility determination.

The STAR exemption benefit type appearing on the tentative roll submitted to ORPTS by the assessor does not match the Tax Department's income eligibility. Update your roll so the property's STAR exemption type on your **final** roll matches what is in the *Current Status* column.

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