



## Enhanced STAR IVP Tentative Roll Corrections Report Background and Scenarios

The implementation of the mandatory IVP program has been a significant undertaking for the Tax Department as well as for assessors and other local officials. We thank you for your patience and diligence as we work together on the first year of the program.

Some of you have asked about changes in eligibility between the IVP Final Eligibility Report that we issued in April (for localities using the standard assessment calendar) and Tuesday's report. In some cases, our determinations changed as the enrollments were processed. By issuing multiple reports to you this year, we are attempting to keep you as up-to-date as possible on the current status of the Enhanced STAR exemptions in your community.

While the law limits our ability to share the reasons for our determinations on individual properties, we are providing you with the likely reasons below.

### Summary of changes since the Final Eligibility Report

The Tentative Roll Corrections Report includes only those properties where ORPTS's determination differs from the tentative assessment roll.

- 63% of the records on the Tentative Roll Corrections Report have missing or incomplete IVP enrollments
- 30% of the records are IVP enrollments where the income determination has not changed since the last report, but the assessment roll:
  - has not yet been updated, or
  - was not updated because you had information that the ownership, residency and age requirements were not met
- Less than 7% are IVP enrollments where the eligibility determination has changed from one report to another.



## Why determinations change from one report to another

In many cases, where the determination for the property has changed between the two reports, it is because:

- the IVP enrollment required manual review when we issued the Final Eligibility Report and we have now completed that review,
- when we issued the Final Eligibility Report, we needed additional information from the property owner, and we have now received that information, or
- following the Final Eligibility Report, we determined that manual review or additional information was necessary. For example, if a previously determined record was edited in the IVP Tool, a duplicate IVP enrollment was created for the property, therefore requiring manual review.

As we are waiting for manual review or additional information, the determinations in the report will depend on whether the property was enrolled in the IVP in 2018 or whether it is a new IVP enrollment for 2019.

- If it is a previously enrolled IVP participant, the eligibility will default to Basic.
- If it is a new IVP enrollment, the eligibility will default to Enhanced.

## What to do next

The scenarios below address the most common changes between the Final Eligibility Report and the Tentative Roll Corrections Report. Each scenario includes the reason(s) for the change and what actions you should take.

Use the Tentative Roll Corrections Report to update your roll, unless you're aware that the property owner isn't eligible due to residency, age, or ownership.

*If you have already filed your final assessment roll, please apply the changes to the roll before you transmit your 15C file to ORPTS, so the file we receive reflects the most current IVP eligibility determinations.*



### **Scenario 1**

IVP Final Eligibility Report = E (eligible for Enhanced STAR)

IVP Tentative Roll Corrections Report = B (eligible for Basic)

*Reason:* Our processing determined that:

- manual review or additional information was necessary, or
- the income exceeded the Enhanced STAR limit.

*Assessor action:* Place the Basic STAR exemption on the final assessment roll. We will provide updated eligibility information for enrollments that required manual review or additional information on the Final Roll Corrections report. The law authorizes the assessor to make retroactive changes to the roll without a formal correction.

### **Scenario 2**

IVP Final Eligibility Report = B (eligible for Basic)

IVP Tentative Roll Corrections Report = E (eligible for Enhanced STAR)

*Reason:* We received the information we required from the homeowner or we completed the manual review. We determined that the property is income-eligible for Enhanced STAR.

*Assessor action:* Place the Enhanced STAR exemption on the final assessment roll if the ownership, residency and age requirements are met.



### Scenario 3

IVP Final Eligibility Report = B or E

IVP Tentative Roll Corrections Report = A (this property does not have an IVP enrollment)

*Reason:* This is most likely due to one of the following reasons:

- The property owner has died, and the Social Security number (SSN) for the surviving spouse was not reported on the IVP form (and the SSN was not included on a recent tax return for the deceased taxpayer). Note that the law limits our ability to disclose specific decedent information.
- An IVP record was deleted from the IVP Tool after Taxable Status Date.
- We closed the IVP enrollment in error because the name of the Enhanced STAR recipient did not appear anywhere on the assessment roll record. In most cases, this applied to Trusts and Life Estates.

*Assessor action:*

- 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 age. If you continue to believe the property is entitled to the Enhanced STAR exemption, contact [real.property@tax.ny.gov](mailto:real.property@tax.ny.gov) and provide the property and owner information.
- If the homeowner has submitted an IVP form to you after the exemption deadline for STAR purposes, they may file an application for a [good cause deadline extension](#).

Note: In July, we expect to mail letters to property owners for whom we have not received an IVP enrollment (approximately 75% of this group) or for whom the IVP enrollment is incomplete (approximately 25% of this group). The letter will include the necessary STAR forms and suggest that, if they believe they are eligible for the Enhanced STAR exemption, they should submit the forms directly to us for a good cause deadline extension.

We will notify you when that mailing is going out, and we will contact you directly when we receive a good cause request in your jurisdiction. If we approve the request, we will notify you of the approval.



#### **Scenario 4**

IVP Tentative Roll Corrections Report = E (eligible for Enhanced STAR)

You are aware that the property is not eligible for STAR because:

- it sold,
- the owner(s) have died prior to taxable status date, or
- it is no longer the primary residence of the owners on the report.

*Reason:* For 2019, you are responsible for determining whether the property owners meet the eligibility requirements for age, ownership, and primary residency. Our department is responsible for determining income eligibility.

*Assessor action:* Just as the program has been administered in the past:

- If you are aware that the property is not eligible for the STAR exemption due to residency or ownership, do not grant the STAR exemption.
- If the owner or surviving spouse does not meet the age requirement for Enhanced STAR, grant the Basic STAR exemption.

#### **Scenario 5**

IVP Tentative Roll Corrections Report = B or E

IVP enrollee was not receiving the STAR exemption on the 2019 assessment roll.

*Reason:* When we matched the property information from the IVP tool to the assessment roll, it yielded the wrong property. The parcel id may have been erroneous when entered into the tool.

*Assessor action:* Do not grant the STAR exemption to the property. Verify the correct property for the IVP enrollment and contact [real.property@tax.ny.gov](mailto:real.property@tax.ny.gov) with the corrected parcel information.