



Removing STAR Exemptions for Property Owners with State Tax Liabilities

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New York State Department of Taxation and Finance

Office of Real Property Tax Services

Overview

- Beginning with the 2013 school tax levies, property owners with more than \$4,500 in state tax debts will no longer be eligible for STAR exemptions.
- DTF will communicate directly with property owners to encourage them to pay what they owe. Owners will be told to contact DTF with any questions and will be told not to contact assessor.
- If a property owner does not resolve debt, DTF will direct the assessor to remove the STAR exemption.
- State savings from removal of STAR will be used to offset the property owner's state tax debt.

Estimated number of parcels affected

Initial Number of Parcels that might lose STAR Exemption	Percentage of Municipalities
0	38%
1 to 5	46%
6 to 10	7%
11 to 20	5%
21 to 50	3%
More than 50	1%

Process

- DTF identifies individuals that have a tax debt of more than \$4,500 and are receiving a STAR exemption
- DTF sends notices to these individuals telling them that they will lose STAR unless they do one of the following:
 - pay what they owe
 - enter into a payment arrangement with DTF
 - satisfy DTF that a mistake was made
- The notices will instruct individuals to contact DTF, not their assessor

Process

- If property owner does not resolve the issue, DTF will direct the assessor to remove STAR exemption.
- Assessor removes STAR exemption – assessor does not need to notify property owner of removal of STAR exemption.
- DTF's determination is not subject to review by Board of Assessment Review.

Timing

- Mid-February – DTF mails initial notices to individuals
- Mid-April – DTF mails final notices to individuals
- Early June – DTF notifies assessors to remove STAR exemptions. This will be done via the ORPTS secure website.

Questions from Taxpayers

- All communications with property owners will tell them not to contact assessor.
- If you get questions, tell them to call the number on their notice (518) 453-8124.

Any questions?

For More Information

You can call the ORPTS STAR Unit at 518-474-2819

or

Send e-mail to orpts.star@tax.ny.gov

or

Visit the Assessor's STAR Page on the New York State Department of Taxation and Finance website at:

[http://www.tax.ny.gov/
pit/property/star/assessorinfo.htm](http://www.tax.ny.gov/pit/property/star/assessorinfo.htm)