



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

**Property key:**

**Property description:**

**Confirmation number:**

24060067788900-AC00

## To be eligible to receive a 2024 STAR credit, your property must be the primary residence of one of the owners.

You registered with the New York State Department of Taxation and Finance for the School Tax Relief (STAR) credit. However, we are unable to confirm this property is the primary residence of any of the owners. Therefore, we intend to deny you a 2024 STAR credit on this property.

You can receive a STAR credit only on your primary residence. You can have only one primary residence. *Primary residence* is generally defined as a home where you reside for more than half of the year.

### What to do next

You do not need to do anything unless you disagree. If you disagree, within 30 days of the date of this notice, send us:

- a copy of this letter,
- a brief letter of explanation, and
- a copy of at least two documents to confirm that the property is your primary residence.

Examples of residency documentation include:

- a statement from the Board of Elections confirming your residence for voting purposes,
- a driver license or government-issued ID, and
- a vehicle registration.

**Note:** Utility bills will not be considered as proof of residence.

If your home is **new construction**, also send us a copy of your certificate of occupancy.

If your primary residence is owned by a **corporation, partnership, or limited liability company (LLC)**, you may receive a STAR credit **only** if you meet the following conditions:

1. you are a stockholder, partner, or owner of the corporation, partnership, or LLC; **and**
2. the property is a farm dwelling.

Send us a letter of explanation and supporting documentation to show you meet **both** conditions.

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If your primary residence is owned by a **limited partnership**, you may receive a STAR credit if the property is a farm dwelling or not. However, you must meet the following conditions:

1. the limited partnership does not engage in any commercial activity;
2. the limited partnership was lawfully created to hold title solely for estate planning and asset protection purposes; **and**
3. you personally pay all of the real property taxes and other costs associated with the property's ownership.

Send us a letter of explanation and supporting documentation to show you meet these **three** conditions.

Fax or mail this information to us:

**Fax: 518-435-8634**

**Mail: NYS TAX DEPARTMENT  
ORPTS STAR RESOLUTION UNIT – DLPR  
W A HARRIMAN CAMPUS  
ALBANY NY 12227-0801**

If not using U.S. Mail, see Publication 55, *Designated Private Delivery Services*.

If you do not respond within 30 days of the date of this notice, we will send you a letter denying the STAR credit.

### **Questions?**

- 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.