

Post-Tentative Roll STAR Credit Implementation

Overview and Instructions

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Overview

April 2016

Identification. Assessors placed “marker codes” 88888 (to represent former Enhanced STAR Exemptions) and 99999 (to represent former Basic STAR Exemptions) on the assessment roll. The codes identified parcels where a STAR exemption has been granted since the [2015 STAR application deadline](#). STAR exemptions were removed from those parcels.

May 2016

Property owner notification. Assessors mailed notification letters to property owners where marker codes have been placed. The letter advised property owners of the need to register for the STAR credit. .

June 2016

Co-ops and mobile homes. Assessors provide ORPTS with data for individual units in mobile home parks and cooperatives that are not separately identified on the assessment roll.

Removal of marker codes. Prior to the filing of the final roll, assessors must remove the marker codes. ORPTS is providing a script for RPSV4 users (see page 2).

Reminder letters. ORPTS sends reminder letters to property owners with marker codes that have not yet registered with the Tax Department.

August 2016

Preparation for billing. ORPTS will notify school districts, assessors, and county directors of the homeowners who will receive STAR checks. We’ll provide each locality with a list of parcels and a data transaction file of the property owners who have successfully registered to receive a STAR credit.

Tax bill processors will update the bills for these homeowners with the following language:

“A STAR reimbursement check of \$_____ will be mailed to you upon issuance by the NYS Tax Department.”

For localities where school tax bills are issued on or before August first*, we recommend using the following language:

“To request a STAR credit of \$_____, register with the NYS Tax Department at www.tax.ny.gov or call 518-457-2036.”

Assessment Community STAR credit report delivery schedule.

| | |
|--------------------|---|
| August 1 | Initial reports available for standard levies |
| September 1 | Nassau County reports available |
| November 1 | Suffolk County reports available |

For localities where school tax bills are issued on or before August first, we’re in the process of collecting the necessary information to make your STAR credit eligible lists available **in May of next year in time for the 2017 school levy. Standard language should appear on next year’s bills.*

Marker code (88888/99999) purge

RPSv4 users

- Use the script package **STARCreditPurge.zip** to remove the marker codes. This will be delivered via your CRM.

To execute the script:

1. Backup your database
 2. (Optional) Run any report(s) you may want to use to capture the state of the data and save prior to executing the script to compare to results after. Suggestions include: Totals, Exemption Report, Assessment Roll.
 3. Detach and save the file from this communication. Unzip the file.
 4. Execute the script. The script will be accompanied by batch files (.BAT), choose one and execute by double-clicking. The script will proceed to execute on your designated **RPS** Data Source. For those comfortable with Interactive SQL sessions, you may connect to your database, open and execute the script via Sybase Central.
 5. Access RPSV4 to execute RECALC EXEMPTS/TAXABLES administrative update program for Roll Year 2016. This will allow proper recalculation of taxable values and reporting for all parcels where the STAR exemption has been removed. If you are a locality where your 2015 Roll will be used for the School Levy, also execute RECALC EXEMPTS/TAXABLES for 2015. If you have a 2017 Roll in place, also execute RECALC EXEMPTS/TAXABLES for 2017.
 6. (Optional) Review results externally. Check current results of any reports reviewed in Step 2.
- **Note: If your school tax bills are issued on or before August first, DO NOT** remove your marker codes until the tax bills have been processed. If you do, you will not have the means to identify the transitioning parcels for tax bill purposes.

After the tax bills have been processed, you must purge the markers from your database. STAR eligibility is an annual determination, so the STAR credit recipients should not be carried over into future roll years. New lists will be provided annually via the Online Assessment Community.

Non-RPSV4 users

Your tax bill processor must take the proper steps to comply with STAR program changes. If your processor has questions, they can contact us at tax.sm.ORPTS.STARCheck@tax.ny.gov

Tax Bill Generation

Assessment Community STAR credit reports will include property owners who have successfully registered to receive a STAR credit.

The STAR credit program requires new language to be added to recipients' school tax bills (*see page 1*).

Each parcel identified as successfully registered must have a marker code (88888 or 99999) placed on that parcel. The marker code will not be displayed on the tax bill, but will only be used to trigger the required tax billing calculations and language. RPSV4 users can use new functionality to place the marker codes. Users can also opt to manually process the list of parcels by adding the marker code in parcel file maintenance.

Calculation of the STAR credit amount

The value will be the same as if the property had a STAR exemption. The value should be determined as:

Certified STAR Amount x School Tax Rate = **STAR Check**

Test resulting **STAR Check** vs. Maximum STAR Savings Amount; reduce to Maximum STAR Savings Amount if **STAR Check** exceeds

Test resulting **STAR Check** vs. Total Due; reduce to Total Due if **STAR Check** exceeds

The amount of the **STAR Check** must not be deducted from the Total Amount Due (as is the case with STAR Savings).

Tax bill placement

While the current STAR Savings language extends the STAR Savings amount into the column of levies, this is not necessary for the STAR credit. The new language is informational and is not part of the calculation of the bill.

We recommend that the new language be positioned to the left so as not to infringe on the levy column whatsoever.

RPS tax bill data extract identification of STAR credit parcels

- **Users of RPS160D1 and the FoxPro Tax Bill Print Utility.** An update will be provided to you, via your CRM, to accommodate the new Tax Bill language.
- **Users of RPS155D1 or the combination of RPS145D1/RPS995T1.** Examine parcel exemption data for the presence of marker codes (88888 for the Enhanced STAR credit, 99999 for the Basic STAR credit)
- **Users of RPS160D1 and 3rd party tax billing software packages.** Examine parcel exemption data for the presence of "marker literals" (RPS160D1 does not carry exemption codes), 'STAR Ck E' for the Enhanced STAR credit, 'STAR Ck B' for a Basic STAR credit.

Who to Contact

For general program information, visit our website:

<https://www.tax.ny.gov/pit/property/star/default.htm>

For information specific to your taxing jurisdiction, contact your local ORPTS liaison:

<https://www.tax.ny.gov/about/orpts/crmlist.htm>

For information specific to RPSv4 file maintenance or FoxPro tax billing software, contact the RPS Unit:

orpts.rpsint@tax.ny.gov

Processors using 3rd party tax billing software packages may contact:

tax.sm.orpts.STARCheck@tax.ny.gov