



Property key:

Property description:

Confirmation number:

If you do not pay your outstanding property taxes, you will not be eligible for a STAR credit.

We have been informed that your property taxes are more than one year overdue. According to New York State Law, homeowners whose property taxes are more than one year overdue cannot receive a Basic STAR exemption or Basic STAR credit.

You must pay your outstanding property tax balance in full by

If you fail to do so, you will not receive a STAR credit for this property.

What to do next

To pay your outstanding property tax bill, mail your payment to the address below or contact:

The New York State Tax Department cannot accept payments of property taxes.

If you disagree

If you believe you do not owe property taxes that are more than one year overdue, contact your local office by calling the telephone number or writing to the mailing address above within 30 days from the date of this letter. If the issue is resolved locally, your local officials will notify our department.

If you are unable to resolve the issue locally, you may be able to challenge the removal of your STAR benefit with the Tax Department. See the formal appeal rights on page two of this notice.

Formal appeal rights

When a STAR benefit is denied due to outstanding property taxes, New York State Law limits the reasons for challenging the denial to the following:

- the individual notified is not the taxpayer at issue; or
- the past-due property taxes were satisfied prior to the date of this notice.

You have the right to protest this notice in either of two ways:

- File Form CMS-1-MN, *Request for Conciliation Conference*, available on our website (search: *cms1mn*). Or you may call 518-457-2036 and request to have the form mailed to you. (**Note:** Making this call does not extend your time to file the request); or
- File Form TA-100, *Petition* (available at www.dta.ny.gov), to request a tax appeals hearing.

For information on how to file your protest, visit www.tax.ny.gov/protest.

You must file your protest **within two years from the date of this notice**.

For a full explanation of your rights as a taxpayer, visit our website (search: *rights*).

You may appear on your own behalf or have an authorized representative present your case for review. An authorized representative must have a completed Form POA-1, *Power of Attorney*, on file with the Tax Department. Form POA-1 is available on our website (search: *poa*).

If enforcement of the underlying tax debts has been stayed by the filing of a bankruptcy petition, call the Tax Department's Bankruptcy Unit at 518-457-3160.

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.