



The Enhanced STAR Income Verification Program (IVP) is now mandatory.

Beginning with the 2019-2020 school year, all new Enhanced STAR applicants are **required** to participate in the IVP. The New York State Department of Taxation and Finance will annually review applicants' income to determine their eligibility for the Enhanced STAR exemption.

In the first year, the assessor will verify eligibility based on the income information applicants provide. Subsequently, the Tax Department will also review applicants' income to confirm eligibility.

In the following years, the Tax Department will verify income eligibility, and applicants will **not** need to reapply for the exemption or provide copies of their tax returns to the assessor.

Property owners who were previously participating in the IVP do **not** need to submit any information to assessors. The Tax Department will notify existing IVP participants if we:

- need additional information to determine their eligibility, **or**
- determine they are not eligible for the exemption.

Impact on applications for the senior citizens (467) exemption

As a result of the IVP changes, property owners receiving the senior citizens exemption will no longer automatically receive the Enhanced STAR exemption. To receive **both** exemptions, they will have to apply for each one **separately**.

Materials to assist you

To help you explain the changes to property owners, enclosed are 50 pamphlets and two posters.

In addition, you'll find the following on our website (www.tax.ny.gov: Search: *IVP*):

- updated Enhanced STAR and senior citizens exemption forms
- renewal letter templates
- an IVP webpage and questions and answers for property owners
- assessor-specific information about the program, including answers to 40 of your questions from our IVP webinars

For additional copies of the pamphlet or poster, print them directly from our website, or contact your Regional Liaison.

Questions?

- Call the Assessor/Director Hotline at 518-457-9053 weekdays from 8:00 a.m. – 4:00 p.m.
- Email real.property@tax.ny.gov