

STAR and Property Tax Delinquency

Beginning in 2020, property owners with property tax delinquencies greater than one year are not eligible for the Basic STAR exemption or the Basic STAR credit.

Property taxes are considered delinquent for purposes of this program under either of the following circumstances:

- The taxes remain unpaid one year after the last date on which they could have been paid without interest. For example, for 2020 STAR benefits, the town and county taxes due on January 31, 2019, have not been paid by January 31, 2020.
- Where property taxes are payable in installments, the taxes remain unpaid one year after the last date on which the final installment could have been paid without interest. For example, for 2020 STAR benefits, the final school tax installment due March 31, 2019, has not been paid by March 31, 2020.

Recipients of the Enhanced STAR exemptions and credits are not impacted by the new law and may continue to receive their STAR benefits even if their property taxes are delinquent.

General timeline

The following table outlines the program steps for a county where school tax bills are issued on or around September 1 in 2020. The timeline and participants will vary based on the calendar and specifics of particular localities.

Delinquent property taxes general timeline

Step #	Action	Date
1	The county treasurer, and any tax collectors who do not return unpaid taxes to the county treasurer, provide data on delinquent homeowners to the county real property tax (RPT) director.	April 28, 2020
2	County RPT director provides data on delinquent homeowners to the Tax Department (proptaxbills.datafiles@tax.ny.gov)	May 6, 2020
3	Tax Department notifies delinquent homeowners who receive a Basic STAR benefit that they must pay their taxes in full within 30 days or they will lose their STAR benefit.	May 22, 2020
4	Delinquent homeowners who receive a Basic STAR benefit must pay delinquent property taxes in full by this date.	June 22, 2020
5	County treasurer and tax collectors notify county RPT director of previously delinquent homeowners who paid their taxes in full by the	July 6, 2020

	deadline in Step #4.	
6	County RPT director notifies the Tax Department (proptaxbills.datafiles@tax.ny.gov) of previously delinquent homeowners who paid their taxes in full by the deadline in Step #4.	July 17, 2020
7	Tax Department notifies assessors and county RPT director of properties that are not eligible for Basic STAR exemptions in 2020.	July 31, 2020
8	Local officials update tax bill files and/or tax bills.	Mid-August
9	School district issues school tax bills.	September 1, 2020
10	County treasurer and tax collectors notify county RPT director of previously delinquent homeowners who paid their taxes in full after the deadline in Step #4.	Within 30 days of receipt of payment
11	County RPT director notifies the Tax Department (proptaxbills.datafiles@tax.ny.gov) of previously delinquent homeowners who paid their taxes in full after the deadline in Step #4. The lost STAR benefits for the current year will be added to next year's STAR credit.	Quarterly beginning on October 15, 2020