



# NYS Tax Return Deceased Report (Report #10) Instructions

December 15, 2021

**Note:** By law this report is only available to county real property tax directors. However, county directors are authorized to share it with assessors, tax receivers and county treasurers.

## Overview

The *Deceased Report* lists property owners who::

- received the Basic or Enhanced STAR exemption or credit, and
- have been reported as deceased on a recent New York State income tax return.

The report is for your information; you are not required to take action based on the report.

Before making any changes based on this report, you may wish to cross reference it against local information on the Internet or other sources.

If you are aware that that a property owner is erroneously listed on the report, this is likely due to information provided on an income tax return. Send the information to [real.property@tax.ny.gov](mailto:real.property@tax.ny.gov). The report is updated once annually. Changes will be reflected when the report is next updated in November.

## What to do next

Update your roll file based on the report. If you're aware that a property owner isn't eligible for the exemption based on age, ownership, or residency:

- do not update the roll, and
- email the information to [assessor.report.feedback@tax.ny.gov](mailto:assessor.report.feedback@tax.ny.gov).