

## Frequently Asked Questions

1. I never received my bill or received it late. Do I still have to pay the penalty?

Yes, the failure to mail a statement or the failure of a property owner to receive a statement will not affect the validity of the taxes or interest prescribed by law [New York State Real Property Tax Law 922]. In addition, neither the tax collector nor any other official has legal authority to waive statutory penalty charges. These are fixed by the Real Property Tax Law. If they are waived, the tax collecting officer will be personally responsible. As all records are audited by State examiners, there is absolutely no discretion in this matter. The Constitution and the law of the State mandates the procedure.

2. If I mail my payment on the due date do I have to pay a penalty?

New York State Real Property Tax Law 925, provides as follows “Payment of taxes by mail, when enclosed in a postpaid wrapper (envelope) properly addressed to the appropriate collecting officer and is deposited in a post office or official depository under the exclusive care and custody of the United States Post Office shall be upon delivery, deemed to have been made to such offices the dates of the United States Postmark on such wrapper. The provisions of this section shall not apply in the case of postmarks not made by the United States Post Office. A postage meter postmark is not a postmark made by the United States Post Office and, therefore is not within the provisions of Real Property Tax Law 925. Payment cannot be deemed timely because of a postage meter postmark date on any envelope containing a tax payment (Op New York State Comp. 69-170).

If taxes are not received until after the due date, they are not paid until after the due date unless they fall squarely within the provisions of Section 925 of the Real Property Tax Law, and the penalty must be added and collected. No Town official or employee can waive the penalty (Op. New York State Comp. 68-626).

3. Can I pay my property taxes in installments?

No. The property tax must be paid in full in one payment.

4. Can I pre-pay my property tax?

No, the warrant constitutes the mantle of authority for the collecting officer to receive the taxes. Therefore, the warrant must be regarded as the instrument which empowers the collecting officer to begin the collection. Collection authority cannot begin prior to the date of the warrant.