

Frequently Asked Questions: Village Taxes

1. When are my taxes due?

Taxes are prepared by the Tompkins County Assessment Department so that you will receive them soon after June 1st. Village taxes are due by June 30th (or the following Monday if it falls on a weekend) without penalty. The exact full amount must be paid. Please make sure to sign your check.

2. How do I pay my tax bill?

Taxes are payable online and may be accessed through our website (Home page>For Residents drop down>Village Taxes>Pay Icon) or by going to <https://nytaxglance.com/tax/year.php> (service charge included-fee is displayed before you accept payment) or by check. Please make checks out to the Village of Cayuga Heights with your tax number on the memo line and mail or drop off (secure drop box) payments to 836 Hanshaw Road. We use the postmark date for determining timeliness.

3. What if I have an escrow account?

If you have an escrow account, your bill will also be mailed directly to your bank. If you don't have an escrow account, and do not receive your tax bill by June 9th, please call the Clerk's office and request that a copy be sent to you.

4. What is the last day for payment?

A penalty schedule is listed on the actual tax bill for payments made after June 30th. Please refer to the amount that needs to be paid, according to this schedule. Taxes are payable to the Village of Cayuga Heights until October 31st and are not accepted by the Village after this date. Payments after October 31st are payable to Tompkins County Finance, 125 E Court Street, Ithaca, NY 14850 telephone (607) 274-5545.

5. 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.

6. 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).

7. Can I pay my property taxes in installments?

No. The property tax must be paid in full in one payment for the exact amount.

8. 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. If an overpayment is made, your check will be returned to you.

9. Who call I call for additional information?

Tax bill questions for address and/or name changes, assessment questions, Senior, Veteran, and disability exemption requirements may be directed the the Tompkins County Assessment Office at (607) 274-5517 from 8:30 AM to 4:30 PM. You may also contact the Clerk's office at the Village of Cayuga Heights at (607) 257-1238 for information regarding your bill and payment procedures.