



Westchester
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	Hardship Requirements	Non Hardship Requirements
	Benefit: Taxes due April 30th. No late penalty through July 15th	Benefit: Taxes Due April 30th. Penalty reduced for late payments to .5% through May 30th and 1% through July 15th.
Type of Taxpayer	<i>Example: \$5000 in tax. Due April 30th, Pay \$5000 by July 15th</i>	<i>Example \$5000 in taxes. Due April 30th. Pay \$5,025 May 30th, Pay \$5,050 July 15th</i>
Residential and self employed owner of a business	In STAR program, Not paying taxes using escrow, You must Certify COVID19 impact to income using certification form.	No requirements, everyone approved
Individual Taxpayer with rental properties	6 or less rental units. Certify 50% of rents not paid. Certify loss of rent is result of tenants loss of employment due to COVID19, You are not paying taxes through escrow	No requirements, everyone approved
Businesses	Net income under \$1M in 2019. Certification of income impact from COVID 19. Greater than \$1M cannot apply	No requirements, everyone approved
All other taxpayers	No Hardships are allowed other than those listed above.	No requirements, everyone approved