

PROPERTY TAX LAW

New York State Law provides that the Tax Receiver **cannot** waive penalties on real estate taxes after the due date **for any reason**. (Real Property Tax Law §920.)

A property owner is not relieved of the responsibility for payment of taxes or interest prescribed by law despite the failure to receive a notice of such taxes due. (Real Property Tax Law §922.)

TO AVOID PENALTIES

If you mail your payment at the end of the month the tax is due, be sure there is a **timely official United States postmark** on the envelope. Postage meter (i.e. Pitney Bowes) and foreign postmarks are not acceptable. When an envelope containing payment of local taxes contains no United States postmark date, payment of such taxes is deemed to have been made on the date the payment is received. (Real Property Tax Law §922.)

NOTE: Payments made by **“Bank Pay” online services do not have a United States postmark**. Banks use Permit Imprints or Metered Mail. If using this method to pay your taxes, plan accordingly and check receipt of payment with the Tax Office (by calling or e-mailing) prior to tax payment due date.

PROCESS FOR HANDLING DELINQUENT TAXES

PROPERTIES WITH TAXES REMAINING UNPAID AFTER TWENTY-ONE (21) MONTHS
WILL GO INTO IN REM FORECLOSURE.

A TAXPAYER PAYING DELINQUENT TAXES MUST PAY THE **MOST CURRENT TAX FIRST**.