

## Taxpayer Guide

### Tax Payment Schedule

The months in which the specified bill should arrive and is payable without interest are:

- County/Town January
- Village June
- School September

It is the responsibility of the property owner(s) to have the correct mailing address filed with the taxing jurisdiction. If you have moved, contact the Lewis County Real Property Office with your updated address. If you have not received your bill, contact the Tax Collector/Clerk of the Town for a copy of the bill.

**Per New York Consolidated Laws, Real Property Tax Law – RPT § 922: The failure to mail any such statement, or the failure of the addressee to receive the same, shall not in any way affect the validity of the taxes or interest prescribed by law with respect thereto.**

### County/Town Taxes

The fiscal year for property taxes is from January 1 to December 31 of each year. County, Town, and Special District taxes are included in the January Tax Bill. This Tax Bill will also include unpaid school and village taxes if they were not paid the prior year.

Property owners will pay their County/Town taxes to one of seventeen Town Tax Collectors beginning in January and ending May 31. (Each Town has their own policy on how payments can be made and set their office hours.) If the County/Town taxes remain unpaid after May 31, the County takes over collection duties.

A schedule of due dates for the payment of Town and County tax bill:

#### **Year 1 of Unpaid Taxes:**

- Paid in January without penalty or interest.
- Interest is charged at the rate of 1% per month beginning February and each month thereafter.
- A \$1.00 or \$2.00 notice fee is added in March or April (depending on when the Towns send out the required second notice).
- If installment payments are allowed, and the taxpayer is eligible, the first payment is due by January 31 and the second/final installment is due by May 31.
- After May 31, the Town Tax Collector no longer take payments and collection duties are turned over to Lewis County Treasurer's Office. When delinquent County/Town Tax bills are received by the Lewis County Treasurer's Office from the Town Collectors, an additional statutory fee of 5% is added in addition to the 1% per month

interest due from February 1 to date paid. Unpaid taxes are advertised in local newspapers for six consecutive weeks beginning in August/September of the **first year**.

- In November, unpaid taxes are filed as delinquent (as a Notice of Pendency) with the Lewis County Clerk's Office.

#### **Year 2 of Unpaid Taxes:**

- In May of the **second year**, a title search fee of \$150 will be added to each parcel that remains unpaid. **This is the beginning of the formal foreclosure process.**
- In October, a Notice of Foreclosure is filed with the Lewis County Clerk for remaining unpaid taxes. In October/November the taxes are advertised in local newspapers again for six consecutive weeks.

**NOTE: Current year unpaid County/Town Taxes are NOT added to the next year's County/Town bill. Only unpaid Village or School taxes will be relieved onto the following County/Town bill. If more than one County/Town bill is owing, they can be paid simultaneously or in reverse order. Older taxes cannot be paid before newer taxes.**

#### **Village Taxes**

Village taxes are collected from June 1 to October 31 payable to each individual Village Clerk. After June 30, additional interest is added monthly. If the tax bill has not been paid by November 1, responsibility for collection of this tax is turned over to the Lewis County Treasurer's Office. An additional fee of 5% is added at that time.

If the bill remains unpaid after the Wednesday directly preceding Thanksgiving, this tax is relieved onto the forthcoming January County/Town Tax Bill with all additional fees and interest included.

#### **School Taxes**

School taxes are collected from September 1 to October 31\* payable to each individual School Tax Collector. After September 30, additional interest is added monthly. If the tax bill has not been paid by November 1, responsibility for collection of this tax is turned over to the Lewis County Treasurer's Office. An additional fee of 2% is added at that time.

\*NOTE: Some school districts collect after October 31.

If the bill remains unpaid after the Wednesday directly preceding Thanksgiving, this tax is relieved onto the forthcoming January County/Town Tax Bill with all additional fees and interest included.