



TOWN OF OSSINING

16 CROTON AVENUE
OSSINING, N.Y. 10562

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HOLLY PERLOWITZ
Receiver of Taxes

PATTI CUNNINGHAM
Deputy Receiver of Taxes

Dear Taxpayer:

We understand there has been increased financial strain on many of your household budgets as a result of the COVID-19 pandemic, making it difficult, if not impossible, for many to pay their Town and County tax bills due April 30 on time. We are pleased to be able to offer relief to all taxpayers by reducing the penalties for late payment, with additional relief by eliminating penalties to those that meet criteria for hardship as determined by the County Executive pursuant to Executive Order No. 202.22. This Executive Order has authorized the Westchester County Executive to allow municipalities to opt into a program to eliminate any late fees assessed to individual eligible taxpayers (residential or business) for payments received up to and including July 15, 2020, providing those taxpayers satisfy the criteria of economic hardship as defined by the County Executive.

These are the guidelines the County Executive has set to establish that hardship certification:

- A residential taxpayer must pay their property taxes directly, not through a bank or mortgage escrow account; and
- That taxpayer must be enrolled in the STAR program and fully qualified for STAR benefits; and
- That taxpayer must complete a single-page form attesting to their status of hardship, based on loss of wages, closure of business or other similar loss related to the COVID-19 outbreak. The form, with a sworn signature, constitutes their assertion of need.

Business owners must make a similar assertion that their business has closed or lost substantial revenue due to the COVID-19 outbreak; owners of rental units of six or fewer may also make claim for this hardship status.

Please note that if you do not qualify for the hardship exemption as set forth by the County Executive, penalties for late payment have been substantially reduced for all taxpayers to 0.5% if payment is received in May 2020 and 1% if payment is received in June or through July 15, 2020. These modified late penalties are only for payments made or postmarked by July 15, 2020 and those payments made after July 15, 2020 will be subject to standard penalty rates set forth in State and County law.

How to Make a Hardship Claim

If you qualify for the hardship waiver, please complete and sign the applicable certification form (available at www.townofossining.com) and submit it **with your payment** on or before July 15, 2020 to:

Ossining Tax Office, 16 Croton Avenue, Ossining, NY 10562

You completing and signing the certification form and submitting it to the Town serves as your sworn representation that you satisfy the criteria for the hardship waiver. When submitting the completed and signed certification form and payment, you do not have to provide any back-up documentation to demonstrate you satisfy the criteria, but should maintain such documentation in case it is requested at a future date, which the Town reserves the right to do.

As long as you qualify for the hardship waiver, there is no need to submit the completed certification form before the April 30, 2020 deadline, but instead submit it with your payment on or before July 15, 2020. However, if you do not make your payment by the April 30, 2020 deadline and do not qualify for the hardship waiver, the reduced penalty structure that applies to all taxpayers will be applied to your payment so long as it is received or postmarked by July 15, 2020.

INDIVIDUAL TAXPAYER CERTIFICATION

I, _____, residing at _____, in the Town/City of _____, tax block number _____, tax lot number _____, hereby certify that:

- 1) The residence located at the above listed address is my primary residence; AND
- 2) The residence located at the above listed address qualifies for the School Tax Relief (“STAR”) Exemption or Credit (either Basic or Enhanced); AND
- 3) I pay property taxes for the above listed address directly to the Town/City and not through an escrow account; AND
- 4) One of the following applies to my situation:
 - a. The taxpayer residing in my household with the highest income has been laid off, furloughed, or lost employment as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government in connection with the coronavirus state of emergency; OR
 - b. The taxpayer residing in my household with the highest income is self-employed or the owner of a business which has suffered a loss of substantial income as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government that have closed or restricted the operations of the business.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date

BUSINESS ENTITY TAXPAYER CERTIFICATION

I, _____, on behalf of _____, which owns the property located at _____, in the Town/City of _____, tax block number _____, tax lot number _____, hereby certify that:

- 1) I have the authority to apply for this hardship waiver on behalf of the above named business;
AND
- 2) The above named business had a net income of less than \$1,000,000.00 (one million dollars) in 2019; AND
- 3) The above named business has suffered a loss of substantial income as a result of the coronavirus state of emergency or orders issued by the federal, state, or local government that have closed or restricted the operations of the business.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date

Subject to change by Town of Ossining Tax Receiver's Office
Certification Form must be submitted with payment

RENTAL PROPERTY TAXPAYER CERTIFICATION

I, _____, the owner of the property located at _____,
in the Town/City of _____, tax block number _____, tax lot number _____,
hereby certify that:

- 1) The property identified above is rented out for residential purposes only; AND
- 2) I own no more than six rental units, including the units located at the property identified above; AND
- 3) Since April 1, 2020, I have not received at least 50% of rents owed to me under lease agreements in effect for my rental properties; AND
- 4) This loss of rent is a result of my non-paying tenants having been laid off, furloughed, or lost employment as a result of the coronavirus state of emergency or orders issued by the federal, state or local government in connection with the same; AND
- 5) I pay property taxes directly to the Town/City and not through an escrow account.

Based on the foregoing, I am requesting that the Town/City of _____ grant a hardship waiver which will waive any penalties for the late payment of county and/or county district taxes through July 15, 2020, for the property identified above. I understand that if I have knowingly made a false statement herein, I may be subject to prosecution under N.Y. Penal Law § 210.45.

Signature

Date