



TOWN OF OSSINING

The Volunteer Spirited Town

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Update on Pre-Payment of 2018 Property Taxes

On Friday, December 22, 2017, Governor Cuomo issued Executive Order No. 172-2017, which suspends the application of certain provisions contained in the New York Real Property Tax law and the Westchester County Tax Law governing the levy and collection of real property taxes.

The Executive Order was issued in response to federal tax law changes that will limit the amount of state and local tax deductions in 2018. As made clear in its preamble, the intent of the Executive Order is to facilitate the payment of real property taxes—including those that would ordinarily be levied, billed and collected in 2018—before the end of this year (2017).

The Town of Ossining intends to take steps, to the extent permitted under existing law and the Executive Order to allow its property owners to make certain real property tax payments that would ordinarily be billed in 2018.

Please note that these payments are limited to Town and Town Special District taxes only. County taxes may also be included **only** if a County tax warrant is issued or the Executive Order is modified to permit prepayment without a County tax warrant. The Town will monitor this situation and issue guidance as soon as it can.

Please note that payment of school taxes to be levied in September 2018 will **not** be accepted before the end of this year (2017). These taxes relate to a future fiscal year that runs from July 1, 2018 to June 30, 2019 and for which a budget has not been adopted.

The Tax Receiver will accept the **second half of currently levied 2017-18 school taxes** before December 31, 2017, in accordance with standing practice and procedure.

Due to the timing of the Executive Order, the Town will not be able to issue tax bills. In order to take advantage of the Executive Order, property owners may tender the amount of Town and Town Special District taxes that were paid in April 2017 and appropriate adjustments will be made when the actual bills are issued. **Please note** as this is an accommodation to taxpayers with little time to prepare, any overpayment will be refunded **without interest and you should consult your tax advisor as to the implications**. These payments will be credited against taxes ordinarily due on April 30, 2018. If County taxes can be included, they may be tendered in the 2017 amount as well. However, as mentioned, the ability to pay County taxes in this manner is still unresolved.

Under the Executive Order, these taxes may be paid at the Town Tax Receiver's Office at the following times:

- Between 8:30AM and 4:30PM today (Tuesday, December 26) and tomorrow (Wednesday, December 27)
- Between 8:30AM and 7PM on Thursday, December 28
- Between 8:30AM and 3PM on Friday, December 29

Please make note of the following:

- Cash payments must be in the exact amount—we will not be able to make change.
- All taxes should be paid by separate checks indicating the bill being prepaid.
- Payments can also be sent by mail (payments to be sent to the Tax Receiver) provided they are postmarked as of December 31, 2017, with a valid postmark from the US Post Office or validation from an overnight carrier that is no later than December 31, 2017.

If paying by mail please return a signed copy of this letter with your check. If you are paying in person you will be asked to sign a copy of this letter when you submit your payment.

If you escrow taxes through your financial institution or mortgage servicer, you are encouraged to contact your lender to make arrangements relative to payment of these taxes as provide in the Executive Order.

Although the Town of Ossining is proceeding with tax collection as permitted by the Executive Order, it offers no opinion concerning the ultimate deductibility of any taxes paid for federal or state tax purposes. Property owners should consult with their own tax professionals for guidance with regard to the federal and state tax implications associated with these payments.

This is a rapidly evolving situation, and the Town will provide updates as warranted.

Dana Levenberg, Town Supervisor

By signing the below, I confirm that I have read and understand the conditions mentioned above and release the Town from liability in any administrative errors that may occur.

AGREED:
