



## Modification of Penalties for Late Payment of Town/County Taxes Due April 30, 2020\*\*

 	Type of Taxpayer			
	Residential and self employed or owner of a business	Individual Taxpayer with rental properties	Business (i.e. Corporations, LLCs, LLPs)	All other taxpayers
<p><b>Reduction of Penalties on Late Payments</b></p> <p><b>Benefit: Available to all taxpayers</b></p> <p><b>Benefit: Penalty reduced to .5% through May 30 and 1% through July 15.</b></p> <p>(Example: \$5,000 in taxes due April 30. Pay \$5,025 by May 30, Pay \$5,050 by July 15. Standard late fees apply after July 15.)</p>	<p>No requirements or certification required, all taxpayers automatically enrolled</p>	<p>No requirements or certification required, all taxpayers automatically enrolled</p>	<p>No requirements or certification required, all taxpayers automatically enrolled</p>	<p>No requirements or certification required, all taxpayers automatically enrolled</p>
<p><b>Hardship Claim Requirements</b></p> <p><b>Benefit: Available to those who meet qualifications and submit certification form with payment by July 15</b></p> <p><b>Benefit: No late penalty through July 15</b></p> <p>(Example: \$5,000 in taxes due April 30. Pay \$5,000 by July 15. Standard late fees apply after July 15.)</p>	<ul style="list-style-type: none"> <li>&gt; Enrolled in STAR program</li> <li>&gt; Taxes not paid through escrow</li> <li>&gt; Certify* COVID-19 impact to income as set forth in certification form</li> </ul>	<ul style="list-style-type: none"> <li>&gt; 6 or fewer rental units total (Ossining and elsewhere)</li> <li>&gt; Certify* at least 50% of rents not paid</li> <li>&gt; Certify* loss of rent is result of tenants' loss of employment due to COVID-19</li> <li>&gt; Taxes are not paid through escrow</li> </ul>	<ul style="list-style-type: none"> <li>&gt; Net income under \$1 Million in 2019 (Greater than \$1 Million cannot apply)</li> <li>&gt; Certification* of income impact from COVID-19</li> </ul>	<p>Not applicable</p>
<p>* Certify/Certification: All taxpayers utilizing the Hardship reduction of all penalties must swear to the accuracy of the information in their submission. The form for certification will be provided by the Town and must be completed by the taxpayer and submitted to the Town with tax payment by July 15. Failure to respond truthfully and/or claims made to intentionally mislead the Town may result in further penalties and legal action.</p>				
<p>** The relief is provided in the form of reduced or eliminated penalties for late payments made after the April 30, 2020 deadline, if payment is received or postmarked by July 15, 2020. The general deadline for tax payments without penalty has not been extended and is still April 30, 2020, for those who do not meet the criteria for financial hardship. The Town encourages everyone who can pay on time to do so.</p>				
<p>Criteria for hardship determined by County Executive pursuant to Governor Cuomo's Executive Order 202.22.</p>				

## Guidance for Determination of Taxpayer Economic Hardship

In order to qualify for a waiver of penalties for late payment of county and county district taxes up to July 15, 2020, based upon taxpayer economic hardship caused by the coronavirus state of emergency, the following criteria shall apply:

- 1., Individual taxpayers whose property subject to tax is their primary residence must qualify for the STAR exemption and must pay their property taxes directly and not through an escrow account, and
  - a. The individual taxpayer or, if more than one, the individual taxpayer with the higher 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 same; or
  - b. If self-employed or owner of a business, the individual taxpayer 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 their business.

Individual taxpayers whose property taxes are paid through an escrow account shall not be eligible for a hardship waiver.

2. For taxpayers that are business organizations (such as corporations, LLCs or LLPs) and had less than \$ 1 million net income in the prior year, the business organization 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

Business organizations with a net income of at least \$1 million in the prior year shall not be eligible for a hardship waiver.

3. Individual taxpayers who own rental properties must:

a. Own no more than six rental units, in Westchester County or elsewhere, all of which must be residential; and

b. Certify that, since April 1, 2020, they have not received at least 50% of contractual rents; and

c. Certify that this loss of rent is a result of their 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 same; and

d. Must pay their property taxes directly and not through an escrow account.

In order to qualify for a hardship exemption caused by the coronavirus state of emergency, taxpayers must certify in writing under the penalty of perjury that they meet the criteria for the exemption requested.

George S. Latimer  
Westchester County Executive

April 21, 2020

### **Orientación para la determinación de las dificultades económicas del contribuyente**

Para calificar para una renuncia a las sanciones del pago atrasado de los impuestos del condado y del distrito del condado hasta el 15 de julio de 2020, basado en las dificultades económicas del contribuyente causadas por el estado de emergencia por coronavirus, se aplicarán los siguientes criterios:

1. Los contribuyentes individuales cuya propiedad sujeta a impuestos es su residencia principal deben calificar para la exención STAR y deben pagar sus impuestos a la propiedad directamente y no a través de una cuenta de depósito en garantía, y
  - a. El contribuyente individual o, si es más de uno, el contribuyente individual con los ingresos más altos ha sido despedido, o despedido temporal o perdido empleo como resultado del estado de emergencia por coronavirus u órdenes emitidas por el gobierno federal, estatal o local en relación con el mismo; o
  - b. Si trabaja por cuenta propia o es propietario de un negocio, el contribuyente individual ha sufrido una pérdida de ingresos sustanciales como resultado del estado de emergencia por coronavirus u órdenes emitidas por el gobierno federal, estatal o local que han cerrado o restringido las operaciones de su negocio.  
Los contribuyentes individuales cuyos impuestos a la propiedad se pagan a través de una cuenta de depósito en garantía no serán elegibles para una exención por dificultades.
2. Para los contribuyentes que son organizaciones empresariales (como corporaciones, LLC o LLP) tenían menos de \$ 1 millón de ingresos netos en el año anterior, la organización empresarial sufrió una pérdida de ingresos sustanciales como resultado del estado de emergencia por coronavirus o órden emitidos por el gobierno federal, estatal de local que han cerrado o restringió las operaciones del negocio  
Organizaciones empresariales con un ingreso neto de al menos \$1 millón en el año anterior no será elegible para una exención por dificultades.
3. Los contribuyentes individuales que son dueños de propiedades de alquiler deben:
  - a. No poseer más de seis unidades de alquiler, en el Condado de Westchester o en cualquier otro lugar, todos los cuales deben ser residenciales; y
  - b. Certificar que, desde el 1 de abril de 2020, no han recibido al menos 50% de los alquileres contractuales; y
  - c. Certificar que esta pérdida de renta es el resultado de que sus inquilinos sido despedido, abandonado o perdido empleo como consecuencia de la estado de emergencia de coronavirus u órdenes emitidas por el gobierno federal, estatal o gobierno local en relación con el mismo; y
  - d. Deben pagar sus impuestos a la propiedad directamente y no a través de un cuenta de depósito en garantía.  
Con el fin de calificar para una exención por dificultades causadas por el coronavirus estado de emergencia, los contribuyentes deben certificar por escrito bajo la pena por perjurio que cumplen con los criterios para la exención solicitada.

***George S. Latimer***  
***21 de Abril de 2020***  
***Ejecutivo del Condado de Westchester***