

## Information for Taxpayers

**1. Tax Year** - Town, School and County Taxes in Suffolk County cover the period from December 1st to November 30th of the following year.

**2. Taxes Payable to Town Receiver** - Town, School and County taxes are payable to the local Tax Receiver in each Town from December 1st to and including May 31st. Taxes may be paid to and including January 10th without penalty. After January 10th a 1% per month penalty is charged until May 31st, on the first half only. The second half tax is due and payable on May 10th, but may be paid before this date if the taxpayer wishes.

**3. Taxes Payable to County Comptroller - After May 31st** of each year all taxes are due and payable to the County Comptroller. In addition to the flat amount of the tax, a 5% penalty is added together with interest at the rate of 1% per month calculated from February 1st. Interest is calculated on the total of flat tax and penalty. Interest rates are 5% for June, 6% for July, 7% for August, 8% for September, 9% for October, 10% for November, 11% for December. Any taxes remaining unpaid after August 31st will also be charged a tax sale advertising fee. If taxes have not been paid prior to the date of tax sale, a tax lien will be sold for such unpaid taxes and accrued charges.

**4. Change of Address** - The Assessor or Board of Assessors in each Town is charged with the responsibility of placing an assessment valuation upon real estate and indicating the assessed owner thereof. It is therefore, necessary for the owner of property to notify the Assessor or Board of Assessors in the Town in which his property is located if there is any change of his mailing address. The Assessor should be notified of such change immediately so that correction of the assessment roll can be made and tax bills mailed to the proper address in December.

**5. Tax Lien Sale** - If taxes have not been paid by the date of the tax lien sale which is usually held in November or December, the County Comptroller will sell a lien to the County of Suffolk on the property to cover delinquent taxes for the current year. A list of tax liens is published in the Official Newspapers for a period of six weeks, and in one newspaper in each of the ten Towns in which the property is located, for a period of two weeks prior to the sale of the unpaid tax liens.

**6. Right to Redeem from Tax Sale** - The owner or any person having an interest in the property may redeem the property sold at tax sale within twelve months from the date of the sale, except property assessed as a one, two, or three family residence which may be redeemed within thirty-six months from the date of the sale, by paying the amount of the lien, plus interest accrued and any subsequent taxes due to the County, upon application to the County Comptroller. Redemptions must be made within the twelve or thirty-six month period from the date of the sale and not thereafter. Redemption statements covering all outstanding tax liens can be furnished upon request to the County Comptroller.

**7. Tax Deeds** - A tax deed will be issued to the County of Suffolk at the expiration of the one or three year redemption period, provided prior redemption has not been made.

**8. Inquiries** - All inquiries to the County Comptroller should include the full description of the property as indicated on the tax bill or deed.

**9. Responsibilities for Payment of Taxes** - It is the taxpayers responsibility to pay taxes on property they own and even though a tax bill is not received by the owner, it is the owner's obligation to secure a tax bill and make payment.

### Responsibility of Property Owners

#### **PAYMENT OF TAXES**

The tax laws in Suffolk County state that payment of taxes on a timely basis is the responsibility of the property owner even if a tax bill has not been received. The property owner will be liable for all penalties and interest on late payments. As tax bills are sent out in December, any person who purchases property in Suffolk County during the following year should determine if the second-half tax is paid.

## **MORTGAGES**

Most mortgages include an escrow amount for the payment of taxes. If a property owner satisfies a mortgage in mid-year, the property owner should check with the Tax Receiver to determine if the total tax was paid by the bank. The bank will not necessarily forward a tax bill to the property owner after a mortgage has been satisfied. The owner will be liable for penalty and interest on a late payment even if the bank did not forward a tax bill.

## **POSTMARK DATES**

Payment of a tax sent in the mail can only be accepted by the date postmarked on the letter. A metered postmark is not acceptable. It is suggested that a taxpayer making a tax payment by mail near a deadline date should send the payment by registered or certified mail, return receipt requested.

## **TAX EXEMPTION**

Anyone who purchases improved property in Suffolk County should question if there was any tax exemption granted to the previous owner such as a Veterans or Senior Citizens exemption. This exemption would not pass on to the new owner and the tax could change considerably when the exemption is removed from the property.

## **Assessment and Tax Calendar**

**January 1st ----- VALUATION DATE:** The value of property must be determined by the assessor as of the valuation date.

**March 1st ----- TAXABLE STATUS DATE:** Taxable status of property must be determined according to its condition and ownership as of that date. All exemptions must be filed on this date.

**TENTATIVE ROLL FILED:** The date by which the assessor must file the tentative roll to be used for taxing purposes.

**3rd Tuesday in May----- GRIEVANCE DAY:** The Board of Assessment Review will meet to hear complaints at a specified time and place for at least four hours.

**July 1st----- FINAL ROLL:** Changes to the tentative assessment roll made as a result of Board of Assessment Review determination; property taxes are extended based on the final roll.

## **SMALL CLAIMS:**

Your Petition must be filed within 30 days after the filing of the final assessment roll.

In order to be eligible to file a Small Claims Petition you must:

Have filed a written complaint with the Board of Assessment Review and live in a one, two, or three family house used exclusively for residential purposes.