

Town of North Castle: FAQ - April 2020 Town and County Taxes

UPDATE

WHAT IS INCLUDED IN THE APRIL TAX BILL?

The April Tax Bill includes Town, County and Special Districts (Fire, Water etc.)

WHEN ARE THE APRIL TAXES DUE?

April taxes are **Due by April 30, 2020.**

ARE THERE ANY RELIEF PLANS DUE TO COVID-19?

Yes, there are two benefit plans available:

Late Penalty Reduction: If you cannot pay your taxes by April 30th, the Tax Relief Law offers a substantial reduction in late penalties through July 15, 2020.

Tax Deferral to July 15th: For those who **qualify**, and submit a certified affidavit of hardship related to COVID19, taxes are deferred to July 15, 2020 with no penalty.

PLEASE SEE SIDE BY SIDE BENEFIT CHART

WHAT IS THE TAX RELIEF LAW?

The Tax Relief Law enabled Town's to reduce the late penalty for those residents experiencing hardship. The penalty reductions are as follows:

- **If you pay by April 30:** NO PENALTY
- **If you pay by May 30:** Penalty - 0.5% (2% standard penalty)
- **If you pay by June 1 – July 15th:** Penalty - 1% (5% standard penalty)
- **If you pay by July 16th – July 31st:** Penalty – 5% (no change)
- **If you pay from August 1 – September 30th:** Penalty- 7% (no change)
- **If you pay October 1 – December 31st:** Penalty – 10% (no change)

WHAT IS THE TAX DEFERRAL PLAN?

Governor Cuomo issued an Executive Order that allows the Westchester County Executive to eliminate late fees for payments received up to and including July 15, 2020 providing those taxpayers can meet a test of economic hardship as defined by the County:

- A residential taxpayer (residential or business) 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, base on loss of wages, closure of business or other similar loss related to the COVID-19 outbreak. Their signature on that form, under threat of perjury, constitutes their assertion of need.

WHERE CAN I FIND THE TAXPAYER CERTIFICATION FORMS FOR THE TAX DEFERRAL PLAN?

The following forms are on the Town website:

[INDIVIDUAL TAXPAYER CERTIFICATION](#)

[BUSINESS ENTITY TAXPAYER CERTIFICATION](#)

[RENTAL PROPERTY TAXPAYER CERTIFICATION](#)

WHEN DO I SUBMIT MY CERTIFICATION FOR THE TAX DEFERRAL PLAN?

Please submit the **SIGNED**, **DATED**, and **COMPLETED** Certification form with your payment no later than July 15, 2020. (See mailing instructions below)

IS THERE ANY CRITERIA FOR ECONOMIC HARDSHIP DUE TO COVID-19?

Yes, the County Executive has published:

[Guidance for Determination of Taxpayer Economic Hardship](#)

HOW CAN I PAY MY TAXES?

NOTE: PLEASE DO NOT GO TO THE RECEIVER OF TAXES OFFICE – NO ONE FROM THE PUBLIC IS PERMITTED IN THE BUILDING DUE TO COVID.

During the COVID-19 Pandemic – We urge everyone to pay their taxes online. Here's how to do it:

Visit the Town of North Castle Website – [Receiver of Taxes Page](#)

Click on the Box – [Pay taxes securely online](#)

You can also – [Register](#) to Receive your tax bills, reminders and receipts via Email.

USPS: Tax payments must be in the Tax Receiver's Office by 4:30 p.m. on the last day of the tax collection month. To avoid any possibility of delay by mail, we suggest that if payment of taxes is to be made within the last few days of the month in which due, make certain that you witness a timely official United States postmark being affixed to the envelope. Please know that office meters and foreign postmarks are not acceptable when received after the due date. If these

CAN I PAY MY TAXES IN CASH?

Not at this time. The Town offices are not open to the public due to COVID-19 isolation protocols. If you need to pay your taxes in cash, we recommend that you either obtain a money order from a US Post Office or a Bank Check from your bank and Mail to:

The Town of North Castle Receiver of Taxes
17 Bedford Road
Armonk, NY 10504

WHY DOESN'T THE TOWN HAVE A DROP BOX?

All Town Buildings are closed to the public at this time due to the COVID-19 pandemic. The Town could not secure a drop box placed outside of the building, nor could the Receiver certify a timely receipt of the payment.