

Dear Taxpayer:

We in the Tax Receiver's Office are always concerned that there are questions or confusion regarding some of New York State's Tax Laws.

In our continuing efforts to inform all taxpayers of the Town of Bolton of their rights and responsibilities, we have included some of the most common questions we receive and the state law involved.

"I never received my tax bill." State Law 922 states that the failure to receive a tax bill or receive or receive a late bill does not affect the validity of the taxes or the interest prescribed by law. It is the property owner's responsibility to be aware when the taxes are due.

"Can the penalty be waived?." State Law 920 states that the Tax Receiver may not waive a penalty for ANY reason. There are no exceptions to this law.

"Can I make a partial payment?" State Law 928-a states that the Tax Office cannot accept partial payments.

"I recently paid off my mortgage. Do I have to inform the Tax Office?" It is the Property Owner's responsibility to notify the Tax Office as soon as possible in writing of and change of address or mortgage satisfaction so that the tax bills can be addressed correctly. Don't rely on the bank to inform the Tax Office.

"What about if I wait to pay my taxes on the last day they are due?" The property owner has the option of delivering the payment to the Tax Receiver's Office in person during business hours or of going to a Post Office to have an official USPS postmark for that date affixed to the envelope. Pitney Bowes and foreign postmarks are not acceptable.

"What if the tax due date falls on a weekend?" State Law 925-a states that if a tax due date falls on a Saturday, Sunday or public holiday, an extension is automatically in effect until the first business day following such a date without additional charge.

We hope this will clarify some of the questions we receive in the Tax Office. If you still have other questions, please feel free to call or visit our office and we will be glad to answer them for you.

Sincerely,
Jodi Connally

Tax Collector