

## IMPORTANT NOTICE

April 23, 2020

As you are aware, Town tax bills have been sent out to tax payers. Recently, both New York State and the County of Westchester have enacted significant changes related to the payment of your tax bill which is due by April 30, 2020.

On April 20, 2020, Governor Cuomo issued Executive Order No. 202.22, which allows a local municipality to waive penalties for late payment of County, Fire and Town taxes up to July 15, 2020, provided a taxpayer can meet a test of coronavirus related economic hardship, which criteria has been provided by the Westchester County Executive. The Town of Eastchester is participating in this tax payment deferment and late fee penalty reduction.

To be eligible for that hardship certification, an individual taxpayer must:

1. Pay their taxes directly, not through a bank or mortgage escrow account; and
2. Be enrolled in the Star Program and be fully qualified for Star benefits; and
3. Complete a single-page certification form attesting to their status of hardship. Taxpayers must certify in writing under penalty of perjury that they meet the specific criteria for the exemption requested. The certification form is attached and also available on the Town of Eastchester's website.

Additional criteria have been set forth by the County Executive related to hardship certification for business organizations and individual taxpayers who own rental properties. The criteria for business organizations and individual rental property owners is also attached to this email and a complete copy of the Westchester County Executive Criteria for Determination of Taxpayer Economic Hardship is available on the Town of Eastchester's website.

Further, on April 17, 2020, pursuant to the request of the Supervisors of Westchester County, the County Board of Legislators approved legislation reducing the penalties for the late payment of the taxes due by April 30, 2020. If you cannot certify a financial hardship, you may pay your taxes at the reduced penalty rate of one-half percent (0.50%) if paid in May of 2020. If paid after May 31, 2020 until July 15<sup>th</sup>, 2020, the penalty will then be one percent (1.0%). The penalty for payment received after July 15, 2020 until July 31, 2020, for everyone including hardship certified taxpayers, is now five percent (5.0%). The penalty for payment received from August 1, 2020 until September 30, 2020 is now seven percent (7.0%).

This tax penalty schedule only applies to the 2020 County, Fire and Town taxes due 4/30/2020. Pursuant to the County Executive's directives, no refunds will be allowed for previously paid taxes.

If upon examination and verification of the hardship taxpayer certification form, it is determined that you do not qualify or have made false statements, then the penalty schedule will be applied to your payment. All decisions of the Town Receiver of Taxes are final and not appealable.

Please e-mail the taxpayer certification to [rcacciola@eastchester.org](mailto:rcacciola@eastchester.org) or mail it to the Tax Receiver, Rocco Cacciola, 40 Mill Road, Eastchester, NY 10709. You can email, mail or drop off the taxpayer certification form prior to making payment or at the time of payment. Be advised that if you are utilizing the hardship deferment, your tax payment can only be made by regular mail or in person at the tax office.

If you should have any additional questions, feel free to contact the Tax Office at (914)771-3347.