

Duties of the Office of Tax Collector

The Town of Schroon Tax Collector is a four-year elected position. Before entering upon the duties of the office, it is required that all tax collecting officers take and subscribe the Constitutional oath of office. Once the Collector has taken the oath, he/she becomes the insurer and guarantor of all monies, securities, papers and records that the law provides shall be in their custody.

The Tax Collector collects the General Property Taxes in January. The bills are mailed by January 1st. The tax bill covers the period of January 1st. – December 31st. Payments can be made upon receipt of bill through January 31st, without penalty. If they are paid on/after February 1st, there is a penalty, see below:

February 1% March 2% plus \$2 Second Notice Fee April 3%

After April 30th , all unpaid parcels are turned over to Essex County for collection.

Payments may be made in person by check or cash and are accepted during the hours 10 -2 PM Monday - Friday. Payments can also be made by mail. All payments have to be made for the correct amount due. Cash payments made in the office have to be made with the correct amount due. Please do not send cash through the mail.

The property tax bill contains levies for the Town, County, Fire District, and any special districts. In addition, if school or sewer bills are unpaid, they will be re-levied on the Property Tax Bill.

The Schroon Tax Office does not collect School Taxes for the School District. School Tax Bills are mailed in early September. The due date is specified on the bill. Please contact their tax office with any questions you may have regarding School Taxes. As of November 5th all unpaid School Tax bills are turned over to Essex County, and are re-levied on the following years Property Tax Bill with an additional penalty.

Frequently Asked Questions

1. I never received my bill, or received it late; do I still have to pay the penalty?

Yes, the failure to mail a statement or the failure of a property owner to receive a statement will not affect the validity of the taxes or interest prescribed by law (New York State Real Property Tax Law §922). In addition, neither the Tax Collector nor any other official has legal authority to waive statutory penalty charges. These are fixed by the Real Property Tax Law. If they are waived, the collecting officer will be personally responsible. As all records are audited by State examiners, there is absolutely no discretion in this matter. The Constitution and the law of the State mandates the procedure.

2. If I mail my payment on the due date do I have to pay a penalty?

No. New York State Real Property Tax Law §925, provides as follows: “Payment of taxes by mail, when enclosed in a postpaid wrapper (envelope) properly addressed to the appropriate collecting officer and is deposited in a post office or official depository under the exclusive care and custody of the United States Post Office shall, upon delivery, be deemed to have been made to such officer on the date of the United States Postmark on such wrapper. The provisions of this section shall not apply in the case of postmarks not made by the United States Post Office. A postage meter postmark is not a postmark made by the United States Post Office and, therefore, is not within in the provisions of Real Property Tax Law §925. Payments can not be deemed timely because of a postage meter postmark date on an envelope containing a tax payment (Op. New York State Comp. 69-170).

If taxes are not received until after the due date, they are not paid until after the due date unless they fall squarely within the provisions of section 925 of the Real Property Tax Law, and the penalty must be added and collected. No Town Official or employee can waive the penalty (Op. New York State Comp. 68-626).

3. Do you accept payment with credit cards?

No. The Town has not entered into an agreement with a credit card processing center to enable tax payers to use any major credit card to pay their property taxes. s for possible changes in the future.

4. Can I pay my taxes in installments?

The Town of Schroon accepts payments in four installments. The first in January, the second in February, the third in March and the final payment in April. Please be aware the penalties are still in effect and does not exempt you from paying them. Please contact this office for the amount due if you are interested in this option. **It must be started by January 31st.**

5. Can I pre-pay my taxes?

No, the warrant constitutes the mantle of authority for the collecting officer to receive the taxes. Therefore, the warrant must be regarded as the instrument which empowers the collecting officer to begin the collection. Collection authority can not begin prior to the date of the warrant.

6. Why don't I see the STAR exemption?

The basic STAR exemption only affects your School Tax portion of your primary residence.

7. Why do I have to pay for a second notice?

If taxes have not been paid during the 30 days following the period when the taxes could have been paid without any interest or penalty, then on or after the 31st day following such interest-free period, the collecting officer is required to send a notice of delinquent taxes to the mailing address of the owner. A duplicate copy of this notice must also be sent to the third party as requested according to Real Property Tax Law, 923. The notice must be sent not later than 85 days after expiration of the interest free period, or 15 days prior to expiration of the warrant whichever is earlier. The town board has adopted a local law or resolution imposing the \$2 to be added to the taxes, to cover cost of mailing of each such notice under section 987(1). When the town board requires this charge, it becomes part of the total amount due and cannot be waived.