

TAXPAYER INFORMATION

FREQUENTLY ASKED QUESTIONS

WHAT PERIOD DOES THE TAX YEAR COVER?

Town, School and County taxes in Suffolk County cover the period from December 1st through November 30th of the following year.

WHEN ARE BILLS MAILED?

Bills are mailed by the Receiver of Taxes in each town by mid-December of every year.

WHEN ARE TAXES DUE?

Taxes are payable to the local Receiver of Taxes in each Town from December 1st to and including May 31st. Taxes may be paid in two installments. The first half is due without interest through January 10th. After January 10th, 1% per month interest is charged until May 31st. The second half is payable without interest through May 31st.

WHAT HAPPENS IF I FAIL TO PAY MY TAXES BY MAY 31ST?

After May 31st of each year, taxes become delinquent and are then payable to the Suffolk County Treasurer. In addition to the flat amount of the tax due, law requires that a 5% penalty be 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.

Example: Delinquent Flat Tax:	\$1,000.00
5% Penalty:	\$ 50.00
TOTAL:	\$1,050.00
June Interest 5%:	\$ 52.50
TOTAL DUE BY JUNE 30th:	\$1,102.50

Taxes remaining unpaid as of August 31st will also be charged a tax sale advertising fee.

WHAT INFORMATION DO I NEED TO OBTAIN DELINQUENT TAX INFORMATION?

All inquiries to the Suffolk County Treasurer should include the full description of the property as indicated on the tax bill or deed.

I DID NOT RECEIVE MY TAX BILL. MUST I PAY PENALTIES AND INTEREST?

It is the responsibility of the taxpayer to pay taxes on property they own. 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. The taxpayer, therefore, is liable for all penalties and interest on late payments.

WHAT IF I CAN'T PAY THE TOTAL AMOUNT DUE?

Partial payments in an amount of not less than \$200 are accepted both by the Receiver of Taxes and the County Treasurer. However, interest and penalties are charged against the unpaid balance only. Acceptance of a partial payment shall not be deemed to affect or waive any liens or powers of the County of Suffolk under any special or general act to enforce collection of the unpaid balance of such tax or tax liens together with interest, penalties, and other lawful charges.

I'VE MOVED. WHOM DO I CONTACT TO CHANGE MY ADDRESS?

The Assessor in each Town is charged with the responsibility of placing an assessed valuation upon real estate and indicating the assessed owner thereof. It is, therefore, necessary for the property owner to notify the Assessor in the town in which the property is located if there is any change in the mailing address. If you have not received a current tax bill, we recommend you contact your local Receiver of Taxes so that a duplicate statement may be issued immediately.

I JUST PURCHASED PROPERTY IN SUFFOLK COUNTY? DO I NEED TO CONTACT ANYONE REGARDING REAL PROPERTY TAXES?

Since it is the owner's responsibility to pay taxes on property they own, we recommend you immediately contact your local Receiver of Taxes to obtain a current bill and to ascertain what and when the next tax payment is due.

I SATISFIED MY MORTGAGE AND TAXES WERE ESCROWED. WHOM DO I NOTIFY REGARDING MY REAL PROPERTY TAXES?

You should contact your local Receiver of Taxes to request that future bills be sent directly to you. Be sure to determine what the next payment date is and that your mailing address is correct.

WILL THE COUNTY TAKE MY PROPERTY IF I DON'T PAY MY TAXES?

If taxes have not been paid by the date of the tax lien sale (usually in December of the current year), the County Treasurer will sell a **tax 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.

WHAT HAPPENS AFTER THE LIEN HAS BEEN SOLD TO THE COUNTY?

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 Treasurer. Redemptions must be made within the twelve or thirty-six month period from the date of sale and not thereafter.

If payment has not been made within the twelve or thirty-six month period, the County of Suffolk will issue a tax deed for the property. An application to redeem the property must then be made to the Department of Environment & Energy, Division of Real Property Acquisition & Management.

ARE POSTMARKS ACCEPTED OR MUST MY PAYMENT REACH THE OFFICE BY THE DUE DATE?

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

