



OFFICE OF  
THE COUNTY TREASURER OF COLUMBIA COUNTY

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## GENERAL TAX INFORMATION

### PROPERTY TAXES

Property Taxes are due in January of each calendar year and cover the period of January 1 thru December 31 of that year. The tax can be paid to the town tax collector anytime during the month of January with no interest. After January, interest is added at the rate of 1% per month. Partial payments can be made on the current year tax bill between January and May. On June 1<sup>st</sup>, unpaid current year taxes become delinquent and are returned to the Columbia County Treasurer's Office for collection. At that time a 5% penalty is added to the bill and interest begins accruing again at 1% per month starting in June.

Current year taxes are payable to the town tax collector from January 1 thru May 31 each year, and all delinquent taxes are payable to the Columbia County Treasurer's Office.

Once the tax is returned to the Columbia County Treasurer's Office for collection, the tax must be paid in full, and if more than one tax year is owed the taxes must be paid starting with the most recent and working back to the oldest tax year. It is possible to request a structured payment plan for the payment of delinquent taxes. This would require a 25% down payment and the balance would be in quarterly payments over a one or two year period (property owner preference). While a property owner is in a payment plan, they must agree in writing to pay all current taxes before they become delinquent and failure to do so would result in a DEFAULT of the payment plan. There is also language in the payment plan that explains what happens if a payment is late or if a payment is more than 30 days late. Interested property owners should call the Columbia County Treasurer's Office for more information and eligibility requirements.

### SCHOOL TAXES

All school districts serving Columbia County – EXCEPT Hudson City School District – School Taxes are due in September of each year and cover the period of July 1 thru June 30 (running from one calendar year to the next). The tax is payable in September without interest and can be paid in October with a 2% interest added. The last day that the school tax collector can accept payment is October 31<sup>st</sup>, unless otherwise indicated on the bill with a later date. On November 15<sup>th</sup> of each year the unpaid school taxes are turned over to the Columbia county Treasurer's Office. School taxes can be paid in the Columbia County Treasurer's Office during the last two weeks in November each year for the tax plus 2% late fee that would have been due to the school in October. After November 30 the school taxes can't be paid, to anyone or at any location, until they become a re-levy on the property tax bill that is due in January.

School Taxes are payable in September and October to the school district or their designated agent, and can't be paid to the school district after the last day shown for collection on the school tax bill.

School taxes are payable to the Columbia county Treasurer's Office only during the last two weeks in November and can't be paid there at any other time.

Hudson City School District – Hudson City School District Taxes are due in July of each calendar year, and can be paid in two installments, one in July and one in September. The school year also runs from July 1 thru June 30, the same as the other school districts. Interest is added to the unpaid tax bill as per the schedule shown on the bills, and will be from 1% to 3% depending on the time of payment. The last day for payment to the School district is normally October 31<sup>st</sup>. The Hudson City School District taxes are returned to the Columbia County Treasurer's Office for collection on November 15<sup>th</sup>, and will remain in the County Treasurer's Office until paid. There is no re-levy of Hudson city School District tax bills. There is a 5% penalty added to the tax plus 2% interest due to the school district upon return to the County Treasurer's Office for payment.

#### NOTES –

If a property is located within the City of Hudson, Columbia County has no involvement in the collection of property or school taxes. Property taxes are paid directly to the City of Hudson. School taxes are paid directly to Hudson City School District during their period of collection and then to the City of Hudson Treasurer's Office.

Parcels located within a village (Chatham, Philmont, Valatie & Kinderhook) are subject to village taxes, which are collected by the village. Those parcels are also subject to property and school taxes which are collected by the town, school district and then the County Treasurer's Office the same as parcels located outside of a village.

If you do not receive your tax bill, it is up to the owner of the property to obtain a copy of the tax bill from the town tax collector or the school district and pay the bill on time. If the tax bill is not paid on time, the property owner is responsible for all interest and penalty charges that may accrue until the bill is paid.

Due to the timing of some real estate transactions, it is highly possible that a new owner will not receive the next tax bill that comes out. If a parcel is purchased within two months of the time the school or property tax bill is scheduled to be sent out, you will most likely not get the bill and should contact the appropriate tax collector to get a copy of the bill.

Also, if you have a change of mailing address, it is up to the property owner to notify the assessor in the town where the property is located of the address change. The assessor, in the town where the property is located, is the only person who can change the address information. You should allow a minimum of 30 to 60 days for the address change to get into the system before it will be effective. If you move and do not get a tax bill, it is up to you to contact the appropriate tax collector and get a copy of your tax bill to avoid any interest or penalties.

As a property owner, you may not agree that you are responsible for the tax plus interest and penalties, even if you do not receive your tax bill, but that is the way the New York State Real Property Tax Law is written. It makes the property owner responsible for getting the tax information in a timely manner and paying the bill on time.

If you have any questions regarding the collection of property or school taxes, you can call the Columbia County Treasurer's Office and ask for Harold Sharp or Kenneth Wilber.

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