

# Taxpayer's Guide\*

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## Information regarding the collection of property taxes in Cayuga County

**PLEASE NOTE:** If a taxpayer does **not** receive their tax bill in a timely manner, it is their responsibility to call the appropriate tax collector for a duplicate tax bill. Duplicate tax bills may also be obtained by visiting <https://gis.cayugacounty.us/webapp/tmo>.

*Duplicate tax bills for some School Districts are not available on <https://gis.cayugacounty.us/webapp/tmo>. Some of these districts have indicated alternative directions to obtain a duplicate tax bill. Please check the School Tax Collectors list for these directions.*

### **TOWN AND COUNTY TAXES:**                      [Town Tax Collectors](#)

The fiscal year for property taxes is January 1 to December 31. County, Town and Special District taxes are included in one tax bill, along with a re-levy of any outstanding school or village taxes from the prior year.

In the twenty-three towns in Cayuga County, taxes are due the first business day in January and are payable to the Town Collector of Taxes from January 1<sup>st</sup> to March 31<sup>st</sup>. Check with individual tax collector for location and hours.

Full tax payments or First Installment payments may be paid without penalty thru February 10<sup>th</sup>. First Installment payments cannot be accepted after February 10<sup>th</sup>. Full payments received after February 10<sup>th</sup> are subject to a 1% penalty. Full payments made in March are subject to a penalty of 2% and a notice/post card fee may be assessed. Notice fees vary by Town, ranging from \$0 to \$2.

On April 1<sup>st</sup> Full tax payments are delinquent and payable to:

Cayuga County Treasurer  
County Office Building  
160 Genesee Street, 5<sup>th</sup> Floor  
Auburn, NY 13021  
Phone: (315) 253-1211

If a First Installment payment was made by February 10<sup>th</sup>, the Second Installment is due on or before July 31<sup>st</sup>. The Second Installment payment is considered delinquent August 1<sup>st</sup>.

When delinquent Town & County Tax Bills are received by the Cayuga County Treasurer's Office a 5% penalty is assessed and 1% interest is added for each month or portion thereof that taxes are delinquent. Penalty and interest is mandated by New York State Real Property Tax Law. Applicable notice fees and Installment service charges are also applied. In November of each year, if the taxes remain unpaid they are filed with the Cayuga County Clerk on the List of Delinquent Taxes and a filing fee of \$25.00 is added to the Tax.

In November of the second year of delinquency for commercial or vacant properties and the third year of delinquency for residential or agricultural properties the County will commence foreclosure proceedings by filing a Petition and Notice of Foreclosure with the County Clerk's Office. Parcels in the foreclosure process are published in local papers for three non-consecutive weeks. The end of February/beginning of March is the tentative date for redeeming unpaid property taxes before the County forecloses on the property. A public auction is held in June to sell all properties with unpaid taxes.

Installment Agreements on delinquent taxes are available for qualified taxpayers. Please contact our office for further details.

**CITY OF AUBURN COUNTY TAXES:**      [Auburn City Tax Collector](#)

The fiscal year for County property taxes is January 1 to December 31. City of Auburn County taxes are due February 1<sup>st</sup> and are payable to the Auburn City Treasurer. Full tax payments or First Installment payments may be paid without penalty until the last day in February. First Installment payments received after the last day February are subject to 1% interest per month. Second Installment payments received after April 30 are subject to 1% interest per month.

See bill for penalty schedule through April 30. For amounts due after April 30, please call the City Treasurer's Office at (315) 255-4143. Their hours of operation are 8am to 4pm Monday thru Friday.

**VILLAGE TAXES:**      [Village Tax Collectors](#)

The fiscal year for most village taxes is June 1<sup>st</sup> through May 31<sup>st</sup>, with this exception:

The Village of Weedsport's fiscal year is March 1<sup>st</sup> to the last day of February.

Village taxes are payable to the Village Tax Collector without penalty the first month of collection. Penalties are accrued after the first month. See bill for penalty schedule, amounts and dates due or call the Village Tax Collector.

On or about November 1<sup>st</sup>, the unpaid taxes are returned to the Cayuga County Real Property Services Office for relevy onto the January Town & County taxes with additional fees.

**SCHOOL TAXES:**      [School Tax Collectors](#)

The fiscal year for school taxes in Cayuga County runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

School taxes are due on or about September 1<sup>st</sup>. School taxes may be paid without penalty for approximately the first thirty days of the collection period. Penalties are accrued after the first month. See Tax Bill for dates and amount due or call the School Tax Collector.

On or about November 13<sup>th</sup>, the School Tax Collector returns all unpaid School taxes to Cayuga County for relevy onto the January Town & County taxes with additional fees. The exception to this is Auburn Enlarged City School (AECS) taxes and Oswego City School (OCS) taxes.

***AUBURN ENLARGED CITY SCHOOL DELINQUENT TAXES:***

AECS delinquent taxes for the Towns of Aurelius, Fleming, Owasco and Sennett are turned over to the Cayuga County Treasurer for collection on or about December 6<sup>th</sup>. Unpaid taxes are subject to interest of 1% per month plus a penalty of 5%, which is mandated by New York State Real Property Tax Law.

In November of each year, if the taxes remain unpaid they are filed with the Cayuga County Clerk on the List of Delinquent Taxes and a filing fee of \$25.00 is added to the Tax. Continued non-payment of the tax may lead to foreclosure.

***OSWEGO CITY SCHOOL DELINQUENT TAXES:***

OCS delinquent taxes for properties located in the Town of Sterling are turned over to the Cayuga County Treasurer for collection on or about March 15<sup>th</sup>. Unpaid taxes are subject to interest of 1% per month plus a penalty of 5%, which is mandated by New York State Real Property Tax Law.

In November of each year, if the taxes remain unpaid they are filed with the Cayuga County Clerk on the List of Delinquent Taxes and a filing fee of \$25.00 is added to the Tax. Continued non-payment of the tax may lead to foreclosure.

\*Cayuga County provides this information with the understanding that it is not guaranteed to be accurate, correct, current or complete. Conclusions drawn from this information are the responsibility of the user. Appropriate agencies should be contacted to verify this information. While every reasonable effort has been made to ensure the timeliness and accuracy of the information, Cayuga County takes no responsibility for errors and omissions. Cayuga County shall not be liable under any circumstances for any claims or damages arising directly or indirectly from information presented herein.