

PAYMENT INFORMATION/TAX BILL DEFINITION OF TERMS

FOR COUNTY, TOWN, SPECIAL DISTRICT & RELEVIED TAXES: Taxes may be paid on or before January 31 without penalty or interest. On all such taxes remaining unpaid after January 31, please note the face of this bill for percentage penalty rate to be added for each month and fraction thereof until the return of the unpaid taxes is made to the County Treasurer pursuant to law (Normally May 31). **Partial payments are accepted during the months of January and April for a minimum of 1/3 of the tax due. (No partial payments will be accepted after May 31 of this year)** Interest penalty is pursuant to Real Property Tax Law 924-a. After June 1, taxes are payable only to the Columbia County Treasurer's Office, P.O. Box 574, Hudson, NY 12534 - any payments not including all applicable interest and penalty will be returned to the maker.

PRIOR YEARS UNPAID TAXES: Any taxes on this parcel from previous tax years, which were unpaid as of December 1 of last year, are shown on a separate statement included with this tax bill. Any questions pertaining to those taxes should be directed to the Columbia County Treasurer's Office at Telephone No. (518)828-0513.

THIRD PARTY NOTIFICATION: If you are disabled, or 65 years of age or over, and own a one, two, or three family home, you may designate an adult consenting third party to receive duplicate copies of tax bills and notices of unpaid taxes. Applications and filing requirements are available at the tax collector's office.

SWIS(Statewide Identification System Code): A numbering system established by Office of Real Property Services to identify uniquely each county, city, town, village and that portion of a town outside of incorporated villages.

SBL(Section/Block/Lot): A unique parcel identification number.

FULL MARKET VALUE: The full or market value of the parcel, as determined by the Assessor, before any assessing percentages are applied.

ASSESSED VALUE: The total assessed value of the parcel determined by applying the uniformed percentage of value to the full value of the parcel.

UNIFORM PERCENTAGE OF VALUE: The percentage of full value at which property in the assessing unit is being assessed.

TAXABLE ASSESSED VALUE: The taxable assessed value of the parcel is equal to the total assessed value less the value of any applicable exemptions.

TAX RATE: The tax rate is determined by the taxing jurisdiction. The appropriated taxable assessed value is multiplied by the tax rate to determine the amount of tax due.

STAR (New York State School Tax Relief): Program that provides an exemption from School Property Tax for owner-occupied, primary residence.

NEW YORK STATE TAX & FINANCE CODE: A 3 digit number established by NYS Department of Tax & Finance to uniquely identify school districts for the purpose of verifying income used in the calculation of state aid for public schools.

SENIOR CITIZEN TAX EXEMPTION: Homeowners age 65 or older may be eligible for the senior citizen and/or STAR exemption. For further information call or write the Assessor of your Town or City or the County Real Property Tax Service. Applications must be filed on or before March 1st.

VETERANS EXEMPTIONS: Veterans Exemptions do not apply for School Tax purposes.

DISABILITY EXEMPTIONS: You may be eligible for a Disability Exemption if your Town or School district has adopted this option. Contact your local Assessor County Real Property Tax Service.

If this property has been sold or otherwise disposed of, you are required to forward this Tax Bill to the new owner or return it to the Tax Collector, with the name and address of the new owner, if available. If the mailing address is incomplete or incorrect, please complete the following and return immediately to the Tax Collector. Also notify your assessor of the change.

NEW OWNER/CURRENT OWNER: _____

NEW MAILING ADDRESS: _____
