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### **Prepaying Real Property Taxes in Westchester County**

The passage of the Tax Cuts and Jobs Act (H.R. 1) and the resulting limitation on the deductibility of state and local taxes from federal income tax has led to a significant number of questions from taxpayers regarding early tax payments. On January 1, 2018, the deduction of state income and local property taxes for those that itemize their taxes will be limited to \$10,000. On December 22, Governor Andrew Cuomo issued an executive order addressing the prepayment of real property taxes. Generally, in Westchester County the collection of state, county, county district, town and town district taxes and assessment begin on February 1, April 1 and / or June 1, depending upon the local government in question. Recognizing that Westchester County has a special tax act that prohibits local governments from issuing their warrants prior to December 31, the executive order gives legislative bodies in Westchester County the ability to issue their warrants and deliver them immediately to the collecting officers no later than 11:59 p.m. on December 28, 2017. Additionally, the collecting officers in Westchester County may begin to accept payments upon delivery of such warrant.

Westchester County has indicated that it will not be delivering the warrant prior to December 31; accordingly, **2018 county taxes cannot be prepaid in 2017**. Consequently, the county's failure to deliver the warrant means that Westchester County residents may only prepay their 2018 town taxes (if the warrant has been delivered) and, additionally, may prepay the second installment of their 2017-2018 school tax bill. Note that some local governments offer the option to pay the school tax bills online; other local governments have indicated that the timing of the delivery of the town warrant rendered it impossible to pay town taxes online – such payments must be made in person or postmarked by December 31.

It should be noted that prepayments of real property taxes may only be made on taxes where the warrant has been delivered to the collecting officer. If the collecting officer accepts prepayments, he or she must also accept partial payments as follows:

- Partial payments must be accepted in person until the close of business December 29, 2017;
- Partial payments must be accepted online until 11:59 p.m. on December 31, 2017; and
- Partial payments must be accepted if sent by mail and postmarked on or before December 31, 2017.

In short, a collecting officer has the authority to accept prepayments of taxes once the warrant has been delivered. This information addresses the issue of prepayments of taxes; as for the deductibility of the taxes, one should consult with their tax professional.