

Real Property Tax Collection Process and Collection of Delinquent Taxes

The Office of the County Treasurer is mandated by the Nassau County Charter in accordance with the County Law of New York State. Under the County Charter, the County Treasurer is the Chief Fiscal Officer of the County.

The Tax Sale and Records unit is responsible for the collection of all delinquent taxes and the maintenance of official County tax records.

General taxes are levied on January 1st for the calendar year January 1st through December 31st, with semiannual payments due by February 10th and August 10th, respectively. Initial tax payments are made in the town [or city?] the property is located. Unpaid general taxes become delinquent on September 1st and are transferred to Nassau County in [or by] the first week of September.

School taxes for the school fiscal year of July 1st through June 30th of the following year are levied on October 1st, with semiannual payments due by November 10th and May 10th, respectively. Initial tax payments are made in the town [or city?] the property is located. Unpaid school taxes become delinquent on June 1 and are transferred by the town [or city?] receivers to the County.

Delinquency Procedure

In the event taxes are not paid when due, the following occurs:

(a) General taxes due on January 1st and may be paid by February 10th without the imposition of interest. Those taxes that are due July 1 may be paid by August 10th without the imposition of interest. Those that are not paid by either

February 10th or August 10th are charged one-percent (1%) penalty from the date the original payment was due, either January 1st or July 1st. During the "late

periods' of February 11th through August 31st for the 1st ½ and August 11th through August 31st for the 2nd ½, principal and one-percent per month may be paid at the town or city. After the "late period," commencing September 1st, payments must be made to the Nassau County Treasurer.

September 1st, the County imposes a five percent (5%) penalty on the total amount then due, the original principal plus the two percent (2%) penalty, and a \$90.00 listing fee. Thereafter, a 1% penalty compounded is imposed on the first day of each subsequent month on the total amount then owing. For example, after August 31st, if unpaid, the amount owed is principal plus 2% penalty on the 2nd ½ plus 5% of that total plus \$90.00 listing fee. October 1 another 1% compounded interest is added to all those amounts for the balance owed. If both 1st and 2nd ½ of the general is owed, it is principal plus 5% of the total tax, plus 5% plus 1% compounded interest each month after August 31st plus \$90.00 listing fee.

After the third Monday in December, an advertising fee of \$90.00 is imposed in addition to all other fees; this compensates the County for the cost of advertising the uncollected tax receivable which will be offered for sale at a tax lien auction in the subsequent February.

(b) School taxes due October 1st and not paid by November 10th for the 1st ½ and May 10th (of the following year) for the 2nd ½ are charged 1% penalty per month reverting back to the date the tax was originally due. During the “late periods” of November 11th through May 31st for the 1st ½ payment; and May 11th through May 31st principal and interest at 1% per month from the date the original payment was due is assessed and paid to the town or city. After the “late period,” commencing June 1st, payments must be made to the Nassau County Treasurer.

June 1st, the County imposes a 5% penalty on the total amount then due adds 1% compounded interest each subsequent month unpaid after May 31st plus \$90.00 listing fee.

After the third Monday in December an advertising fee of \$90.00 is imposed in addition to all other fees; this fee compensates the County for the cost of advertising the uncollected tax receivable which will be offered for sale at a tax lien auction in the subsequent February.

(c) The County holds an Annual Unpaid Real Property Tax Lien Sale. This sale commences on the third Tuesday of each February. The taxpayer is charged an additional 10% penalty per each six-month period after the tax lien sale (for a maximum of 24 months.)