

Important Information for Property Owners

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Welcome to the Receiver of Taxes site--

It is our honor to serve all the home/property-owners of Lewisboro. Our office collects taxes for the Town, the County of Westchester, the Special Districts including Fire, and the Katonah-Lewisboro Schools. The Town of Lewisboro has almost 6000 tax parcels covering the hamlets of Cross River, South Salem, Waccabuc, Goldens Bridge and Vista.

The taxes are collected in accordance with New York State Real Property Tax Law (RPTL) and the Westchester County Tax Laws. As the collection agent, the Town of Lewisboro does not set levies for the County and Fire Districts—they prepare their own budgets. Similarly, the Katonah-Lewisboro School District prepares its own levy using public referendum, and the Town functions merely as the collection agent. As fiscal agent, the Town does guarantee the levies to the County, Special Districts and the Katonah-Lewisboro School District.

We have recently upgraded our tax collection software so that you have more payment options. You can pay online via ACH (electronic bank check) with a \$1 fee, or by credit card (Master Card, Visa, Discover) with a 2.4% processing charge. Go to: www.lewisborogov.com/receiveroftaxes. For your convenience you may also sign-up at the web site to receive bills and receipts via email.

If you prefer to pay in person, stop by our office at the Town House at 11 Main St. in So. Salem with your entire bill from 9am to 5pm, Monday through Friday and pay by check or money order. There is a mail slot at the bottom of the Town House front door, or you can use the black mailbox at the back door. You can, of course, also mail your entire bill with payment to: Lewisboro Tax Office, PO Box 412, So. Salem, NY 10590. Checks should be made payable to: Lewisboro Rec. of Taxes Deirdre Casper. Any payments must be in the exact amount due.

Deadlines really do matter—it's the law! Please see the late penalty schedule that applies to the April Town & County Tax bill, and the separate late penalty schedule that applies to the September School Tax bill. The penalty schedule can be found on the back of your bills and each schedule can also be found on our website. (Penalties start at 2% and go up to 12%-- it is particularly important to note that the second installment of School Tax has a 10% penalty if not paid by 1/31; and then it goes up to 12% on 4/1.) These penalty schedules are set by law and cannot be waived by any Town Official or Town Board member. Also, any payments that come in without the necessary penalty are unpaid and will be returned to the home or property owner for the penalty.

It is important to know that under the law the Tax Office makes every effort to mail bills to the taxpayer but tax payment (and any applicable penalty if late) is the property-owner's responsibility even if no bill was received. Penalties can be avoided completely by paying the correct amount on time so call us at (914) 763-3100 if you are at all unsure about due dates and/or amounts due. We want to help.

While we are able to honor timely postmark for meeting the tax deadlines there are certain Tax Law requirements that must be met: the postmark must be legible and from the United States Post Office, metered mail postmarks (Pitney Bowes or NeoPost for example) are not acceptable, and International postmarks are not recognized for this purpose either. Fed Ex, UPS and DHL timely postmarks, however, can be honored. When an envelope comes in without any postmark the date used under the law is the date it is received. Personal online bank checks you ask your bank to send prior to deadline often come in after the deadline without any postmark—please be aware that this will subject you to penalty if it happens.

If your tax billing address is anywhere other than the property address, please notify us so that you will get your tax bill where you receive your mail. If you have satisfied your mortgage and your taxes will no longer be paid for by your bank, please let us know promptly so we can make arrangements to send the bill to you rather than your bank.

Any tax payments that are returned to us by your bank for any reason will require a \$20 return check fee and a new certified bank check needs to be provided. If the tax deadline passes while your check is returned to us, you will also have the late penalty in addition to the bank fee.

When a yearly tax remains unpaid it becomes a Town of Lewisboro Tax Lien the following year on May 1. The tax, its requisite late penalty and fees form the base of the lien. Interest will increase on the base each month by 1% until redemption or foreclosure. The liens are filed with Westchester County. All lien redemptions require payment with a certified bank check. If foreclosure has already begun, there will be a \$400 foreclosure fee.

Your tax payment history (both Town /County and School) can be viewed on line by going to www.lewisborogov.com/receiveroftaxes and clicking on the Tax Status Information link. You can also print from home. The tax parcel map of Lewisboro can also be viewed online on the Assessor's page on the website: see www.lewisborogov.com/assessor. If you have questions about your property assessment, or STAR, or other exemption eligibility, you need to call the Assessor's office at: (914) 763-3034. Hard copies of the tax map and the Tax and Assessment Rolls are available for viewing. Call us if you need help with anything, or email: Taxrec [at] lewisborogov.com.