



Q. I did not receive my tax bill, what should I do?

A. Click on this link, [www.taxlookup.net](http://www.taxlookup.net) or contact the school tax collector at (518) 733-0158 or [taxcollector@berlincentral.org](mailto:taxcollector@berlincentral.org).

Q. I did not receive my tax bill, or received it late; do I still have to pay the penalty?

A. Yes. The failure to mail a statement or the failure of a property owner to receive a statement will not affect the validity of the taxes or interest prescribed by law (NYS Real Property Tax Law Section 922). It is the responsibility of the property owner to know when taxes are due and payable. In addition, neither the Tax Collector nor any other official has legal authority to waive statutory interest charges. Interest charges are fixed by the Real Property Tax Law.

Q. If I mail my payment on the due date, do I have to pay a penalty?

A. New York State Real Property Tax law 925, provides as follows: "Payment of taxes by mail, when enclosed in a postpaid wrapper (envelope) properly addressed to the appropriate collecting officer and is deposited in a post office or official depository under the exclusive care and custody of the United States Post Office shall, upon delivery, be deemed to have been made to such an officer on the date of the United States Postmark on such wrapper. The provisions of this section shall not apply in the case of the postmarks not made by the United States Post Office. A postage meter postmark is not a postmark made by the United States Post Office and, therefore, is not within the provisions of Real Property Tax Law 925. Payments cannot be deemed timely because of a postage meter postmark date on an envelope containing a tax payment (Op. New York State Comp. 69-170).

If taxes are not received until after the due date, they are not paid until after the due date unless they fall squarely within the provisions of section 925 of the Real Property Tax Law, and the penalty must be added and collected. No town official or employee can waive the penalty (Op. New York State Comp. 68-626).