



City of Saratoga Springs
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Announcement: Late Fees for City, County and Delinquent School Taxes
April 17, 2020

In an effort to search for ways to accommodate taxpayers during this challenging time, we have looked into the waiver of fees and penalties as they relate to tax bills. The Commissioner of Finance nor the City Council have the authority during the State of Emergency to extend interest-free period with respect to the payment of property taxes.

The New York Conference of Mayors legal team reports that:

- “Local governments do not have unilateral authority to extend the interest-free period with respect to the payment of property taxes. This may only be done pursuant to subdivision 2 of section 925-a of the New York State Real Property Tax Law which provides that “during a state disaster emergency, **the Governor** may, by executive order issued upon the request of the chief executive officer of a county, city, town, village or school district in the affected area, extend by up to twenty-one days the final date for paying taxes without interest or penalty in such county, city, town, village or school district.”
- Additionally, the Governor has the authority, under his emergency powers, to unilaterally provide for such an extension of the interest-free period on a statewide basis. To date, he has taken no such action.
- With respect to other types of fees or late payments that are established via local law (e.g., water, sewer, garbage), local governments do have the ability to extend or modify late penalties and payments dates by promulgating an emergency order that suspends the relevant local law. Such action may only be taken after a municipality declares a local state of emergency

The City Attorney confirms that, absent action by the Governor, the City cannot waive these penalties at this time.

I will continue to press on this matter, and look into all means that the City can assist its taxpayers throughout this difficult time.

Thank you,
Commissioner Michele Madigan