

Tax Installment Structure Payment Plan:

A program that enables delinquent taxpayers to enter an agreement with the County of Greene to pay delinquent taxes on an installment basis over a one year or two year period. Below are the terms of an Installment Structured Payment Plan. For more information or to enter an Installment Structured Payment Plan, please contact the Greene County Treasurer's Tax Department at (518)719-3527 or greenetaxinfo@greenecountyny.gov.

STANDARD TERMS FOR A STRUCTURED PAYMENT PLAN ON DELINQUENT TAXES PURSUANT TO NEW YORK STATE REAL PROPERTY TAX LAW ARTICLE 11 SECTION 1184

The Greene County Legislature has authorized the County Treasurer's Tax Department to accept Structured Payment Plans on delinquent property taxes in accordance with the New York State Real Property Tax law. The terms and conditions of a structured payment plan are as follows:

1. All delinquent taxes on all parcels owned by the taxpayer(s) requesting a payment plan will be added together to get a total amount due.
2. Only ONE (1) payment plan is allowed per person or business.
3. No additional parcels or tax years may be added at a later date.
4. No renegotiation of the payment terms will be allowed at a later date.
5. All owners of the parcel(s) must sign the structured payment agreement.
6. Twenty-five percent (25%) of the total amount due must be paid as a down payment immediately upon signing the agreement.
7. The balance of the amount due after the down payment, is to be paid in quarterly payments over one (1) or two (2) year period (which includes interest at the rate of 12% per year) as desired by the person(s) entering into the structured payment plan agreement.
8. All owners of the parcel(s) in the payment plan must sign the agreement for it to be valid. A corporate officer may sign for a corporation and an executor/administrator for an estate.
9. Interest, penalties, handling, advertising, title and legal fees, etc., will be added to all tax bills for the length of the agreement. They will be calculated from the date of the down payment for the length of the payment plan.

10. Payments will be made on a quarterly basis for the term of agreement. **There will be no monthly payments.** The balance may be paid off at any time in a lump sum and interest will be charged only to the date (month) of the payment. Payments will be applied starting the most recent tax date and working back to the oldest.
11. No monthly or other payments outside of the quarterly payment schedule will be accepted.
12. Late payments:
 - a. Any payment that is fifteen (15) days late is subject to a five percent (5%) late penalty on the amount of the payment due.
 - b. Any payment that is thirty (30) days late is considered as being in default of the payment agreement.
 - i. Default will result in termination of the payment agreement and commencement and/or continuation of foreclosure.
13. Any and all tax bills **on ALL properties owned in Greene County**, including school district tax bill and village tax bills, due during the term of the agreement must be **paid on time**, more specifically:
 - a. All January Town/County property taxes MUST BE PAID to the Town Collectors prior to the close of their books. **(January 1 of the current tax year through July 31 of the current tax year)**.
 - b. All Village Taxes MUST BE PAID while the Villages are still collecting **(June 1 of the current tax year through October 31 of the current tax year)**. Failure to pay these taxes within the above specified time period will be considered non-compliance with this agreement, resulting in default and termination of this agreement.
 - c. All School Taxes MUST BE PAID while the Schools are still collecting **(September 1 of the current tax year through October 31 of the current tax year)**.
 - i. If a current year tax is allowed to become delinquent, the payment agreement is in default and will be terminated.
 1. In this situation, all taxes must be **paid in full immediately to avoid commencement and/or continuation of foreclosure.**

14. In the case of default, the taxpayer will not be eligible for another payment plan for a period of three (3) years and there is no negotiation to return the payment agreement to active status.

15. Entering into an installment plan **DOES NOT** stop pending tax foreclosure.

If the county has taken title to the property, the previous owner is **NOT** eligible to enter a structured payment plan.