

## Town of Mamaroneck

### Town and County Property Tax Pre-Payment Plan Instructions

The Town of Mamaroneck has devised a plan for property owners to make pre-payments for 2018 Town of Mamaroneck and Westchester County Taxes prior to December 31, 2017. **THE TOWN MAKES NO REPRESENTATION REGARDING THE IMPACT OF PAYMENT IN DECEMBER ON FEDERAL TAX LIABILITY. PROPERTY OWNERS ARE ADVISED TO CONTACT THEIR TAX ADVISORS OR THE IRS WHETHER PRE-PAYMENTS MAY BE DEDUCTED ON THEIR FEDERAL TAX RETURNS.**

#### Prepayment Property Tax Instructions:

1. Property Owners may make partial pre-payment of 2018 Town and County property taxes in an amount that is no greater than the total amount of their 2017 Town and County tax bill levied upon their parcel in April of 2017. Taxpayers should review their 2017 Town and County tax bills to confirm the maximum amount that can be pre-paid. Upon issuance of the 2018 Town and County tax rolls and tax bills, the Town will reconcile the difference between the amount of a property owner's pre-payment and the amount of the property owner's actual 2018 Town and County tax bill. By April 1, 2018 the Town will, where applicable, issue a tax bill for additional taxes due. Should the amount of the pre-payment be greater than the amount of the actual 2018 Town and County tax bill, a refund will be issued no later than May 15, 2018.
2. Do not combine the 2018 Town and County tax pre-payment with the payment of the second half of the 2017/2018 school tax payment. Each payment must be made separately.
3. Payments by check, cash, or credit card can be made in person at the Receiver of Taxes office, 740 West Boston Post Road, second floor between Tuesday December 26, 2017 and Friday, December 29, 2017 between the hours of 8:30am and 7:00pm. Cash payments must be for the exact amount. The Town will not be able to make change. Those paying by check should include on the check a note that this is a pre-payment of 2018 Town and County Taxes. Also write on the check your land parcel's section block and lot#. If you don't know that number it can be found on the Town Assessor's website.
4. Payments will be accepted by mail as long as the post mark from the US Post Office or validation from an overnight courier is no later than December 31, 2017. On the check include a note that this is a pre-payment of 2018 Town and County Taxes. Also write on the check your land parcel's section block and lot#. If you don't know that number it can be found on the Town Assessor's website.
5. **Due to the limited amount of time given to the Town to arrange for pre-payment, the software used by the Town for online tax payment could not be reconfigured before December 31, 2017 to accept payments. Therefore you cannot make online payments.**