

Important Update Regarding Prepayment of 2018 Taxes

The Governor's Executive Order On Friday, December 22, 2017, Governor Cuomo issued Executive Order No. 172-2017, which temporarily suspends the application of certain provisions of the New York Real Property Tax Law and the Westchester County Tax Law governing the levy and collection of real property taxes and replaces them with interim authorization with respect to the prepayment in the remaining days of 2017 of certain property taxes which otherwise would become due in 2018. The Executive Order was issued in response to federal tax law changes signed into law on December 22, 2017 that will limit the amount of state and local tax deductions in 2018. As made clear in the preamble of the Executive Order, its intent is to facilitate the prepayment of 2018 real property taxes by property owners in Westchester County.

Making a Prepayment The Town of Bedford will apply the temporary authorizations under the Executive Order to allow its property owners to prepay certain real property tax payments that would ordinarily be billed in 2018. *As we are unable at this time to compute the actual 2018 County, Town, Fire and Special District taxes, we suggest that you remit payment in the amount equal to your 2017 Town of Bedford County and Town Tax Bill (you can find this amount on line, though we regret that we are unable to accept prepayment online). To find your 2017 Tax Payment go to www.bedfordny.gov enter "Tax Receiver" in the search field in the upper right corner, click on "Tax Receiver," click on "Payments" in the middle column, and follow the prompts. Please print the page and bring it with you if you are paying in person or include it with your check if paying by mail. Make the check payable to Amy Pectol, Receiver of Taxes, and mail it to 321 Bedford Road, Bedford Hills, NY 10507 being sure it is postmarked on or before December 31, 2017. You also may call our Tax Receiver at 914-666-4475 for the amount (please be patient as we expect a heavy volume of calls).* Please note that payment of school taxes to be levied in September 2018 may **not** be prepaid as such taxes relate to a future fiscal year that runs from July 1, 2018 to June 30, 2019 and for which a budget has not been adopted. The Tax Receiver will accept the second half of currently levied 2017-18 school taxes before December 31, 2017, in accordance with standing practice and procedure (*please issue a separate check for such payment – you also may prepay this, but only this, online*). Due to the timing of the Executive Order, the Town will not be able to issue tax bills, nor are we able to accept payments online. Under the Executive Order, certain estimated taxes may be prepaid and accepted in person at Town Hall until the close of business on Friday, December 29, 2017 or by mail provided they are postmarked no later than December 31, 2017. Please note that Town offices are closed through Tuesday, December 26 and will re-open on Wednesday, December 27 at 8:30 AM at which time the Office of the Receiver of Taxes will accept payments in person.

If Your Taxes Are Escrowed, Consider Prepaying Yourself If your financial institution or mortgage servicer escrows for taxes, you may consider making prepayment yourself and notifying your lender due to the fact that there may be insufficient funds in your escrow account to make the prepayment (the lender is not expecting to make any such prepayment) and/or your lender may not be able to effectuate the prepayment may in time.

Expect Adjustments in 2018 As mentioned above, we are unable to determine the actual 2018 property taxes which will be due. As such, your prepayment may be less than or more than what ultimately is determined to be owed. We will be issuing property tax statements in 2018 to reconcile such differences. They will be issued in accordance with the normal schedule provided under law (the Executive Order suspensions expire after December 31, 2017).

No Tax Opinion Although the Town is allowing the prepayment as permitted under the Executive Order, we offer no opinion concerning the deductibility of any taxes paid for federal tax purposes. Property owners should consult with their own tax professionals for guidance with regard to the federal tax implications associated with these payments.

The full text of the Governor's Executive Order can be found [here](#).

A handwritten signature in black ink that reads "Chris Burdick". The signature is written in a cursive, flowing style.

Chris Burdick
Town Supervisor