

INSTALLMENT AGREEMENTS

The Sullivan County Treasurer, as the Enforcing Officer for the County of Sullivan, has the authority to prepare and execute Installment Agreements with eligible owners for the payment of eligible delinquent taxes on residential properties over an extended period (24 months) in accordance with §1146 and §1184 of the Real Property Tax Law and Local Law of the County of Sullivan.

Any owner of residential property with a tax delinquency greater than \$500.00 but less than \$30,000.00 shall be permitted to enter into an Installment Agreement to cure a tax delinquency at any time until the date of redemption, subject to the restrictions set forth by Law. Commercial and vacant parcels are not eligible to enter into an Installment Agreement.

GENERAL TERMS AND CONDITIONS:

Property owners may not enter into an Installment Agreement for the current year's tax lien until after November 1 of that year.

Once a property is subject to an Installment Agreement, the Agreement cannot be modified to add future unpaid taxes or past-due payments. Entering into an Installment Agreement should be considered a final course of action and used only when all other options have failed.

Only delinquent taxes on residential properties may be included in an Installment Agreement. Commercial and vacant parcels are not eligible to enter into Installment Agreements. The NYS Class Code assigned to the parcel by the Town Assessor determines whether or not a parcel is eligible to enter into an installment agreement.

Current taxes that are due and payable to the Town during January, February and March cannot be included in an Installment Agreement.

If a property owner owns more than one parcel within the tax district in which there is a delinquent tax lien, the owner shall be required to address all of said parcels with delinquent taxes by entering into an Installment Agreement for each parcel or paying the taxes in full.

Eligible owners shall be permitted to include no more than five (5) parcels in Installment Agreements at any one time and the total delinquent taxes shall not exceed \$30,000.00. An individual may not sign more than five (5) Installment Agreements with the County, regardless of the form of ownership.

Installment Agreements made by the County of Sullivan are for County/Town taxes only. If your property is located within a village in Sullivan County, you must contact the village for tax information. County Installment Agreements do not include Village taxes.

The required down payment is 15-25% of the total delinquent taxes and must be paid with guaranteed funds only (cash, bank check, money order, Visa, MasterCard or Discover). Personal checks will not be accepted. Down payments paid by credit card are subject to a 2.75% convenience fee charged by credit card provider.

The balance of delinquent taxes, after the down payment, shall be due and payable in twenty four (24) monthly installments until paid in full, together with interest (currently 12% per annum).

Each installment payment shall be due on the last day of the month. If any installment is not received by the 15th calendar day after the payment due date, a late charge of 5% of the overdue payment shall be added.

All taxes must remain current on all properties owned by the taxpayer, whether or not the property is included in the taxpayer's Installment Agreement. School taxes must be paid on time to the respective School (bills are issued in September each year) and Town/County taxes must be paid on time to the respective Town (bills are issued in January each year). Failure to stay current with all future taxes and monthly payments may result in foreclosure or other legal remedy authorized by law.

NANCY BUCK
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SBL 482600 5.-1-10.2

May 29, 2025

Simon Claude
71 Tonjes Rd
Callicoon, NY 12723

Dear Property Owner:

Records we received from the town indicate that your real property taxes for the 2025 tax year have not been paid. Should this status continue, the County will be required by law to file a list of Delinquent taxes on November 1, 2025 and a fee of at least \$350.00 will be added to this parcel pursuant to NYS Real Property Tax Law.

The amount(s) due are below:

June 2025: \$11,658.72

Checks should be made payable to "Sullivan County Treasurer" and mailed to the address above.

The County has a program which enables owners of residential property to enter into an agreement with the County to pay their delinquent taxes in 24 monthly installments. Eligible owners can enter into an installment agreement after November 1, 2025. Commercial and/or vacant parcels are not eligible to enter into Installment Agreements.

Once a property is subject to an Installment Agreement, the Agreement cannot be modified or changed to add future unpaid taxes or past-due payments and should be considered a final course of action and used only when all other options have failed.

We strongly urge you to read the information on the back side of this letter to learn about this program further.

Should you have any questions, please contact the County Treasurer's Office by telephone (845-807-0200) or email: taxes@sullivanyny.us

Nancy Buck
Sullivan County Treasurer

SULLIVAN COUNTY IS AN AFFIRMATIVE ACTION, EQUAL OPPORTUNITY EMPLOYER