

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

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The Greene County Legislature has authorized the County Treasurer's Office 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. 25% OF THE TOTAL AMOUNT DUE MUST BE PAID AS A DOWNPAYMENT IMMEDIATELY UPON SIGNING THE AGREEMENT
7. THE BALANCE OF THE AMOUNT DUE IS TO BE PAID IN QUARTERLY PAYMENTS OVER A TWO (2) YEAR OR ONE (1) YEAR PERIOD AS DESIRED BY THE PERSON(S) ENTERING INTO THE STRUCTURED PAYMENT PLAN AGREEMENT. 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.
8. 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 DOWNPAYMENT FOR THE LENGTH OF THE PAYMENT PLAN. PAYMENTS WILL BE MADE ON A QUARTERLY BASIS FOR THE TERM OF THE 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 WITH THE MOST RECENT TAX DATE AND WORKING BACK TO THE OLDEST.
9. PLEASE NOTE THAT NO MONTHLY OR OTHER PAYMENTS OUTSIDE OF THE QUARTERLY PAYMENT SCHEDULE WILL BE ACCEPTED
10. LATE PAYMENTS: ANY PAYMENT THAT IS FIFTEEN (15) DAYS LATE IS SUBJECT TO A FIVE (5%) PERCENT LATE PENALTY ON THE AMOUNT OF THE PAYMENT DUE. ANY PAYMENT THAT IS THIRTY

(30) DAYS LATE IS CONSIDERED AS BEING IN DEFAULT OF THE PAYMENT AGREEMENT. DEFAULTS WILL RESULT IN THE FILE BEING TURNED OVER TO THE DIRECTOR OF TAXES FOR APPROPRIATE ACTION, INCLUDING FORECLOSURE.

**11.** IN THE CASE OF DEFAULT, THE TAXPAYER WILL NOT BE ELIGIBLE FOR ANOTHER PAYMENT PLAN FOR A PERIOD OF TWO (2) YEARS AND THERE IS NO NEGOTIATION TO RETURN THE PAYMENT AGREEMENT TO ACTIVE STATUS

**12.** ANY AND ALL TAX BILLS, INCLUDING SCHOOL DISTRICT TAX BILLS AND VILLAGE TAX BILLS THAT BECOME DUE DURING THEIR TERM OF THE AGREEMENT MUST BE PAID ON TIME, THAT IS BEFORE THEY ARE RETURNED TO THE COUNTY TREASURER'S OFFICE FOR COLLECTION. IF A CURRENT YEAR TAX IS ALLOWED TO BECOME DELINQUENT, THE PAYMENT AGREEMENT IS CONSIDERED AS BEING IN DEFAULT. IN THIS SITUATION ALL TAXES MUST BE PAID IN FULL IMMEDIATELY OR THE FILE WILL BE TURNED OVER TO THE DIRECTOR OF TAXES FOR APPROPRIATE ACTION, INCLUDING FORECLOSURE.

**13.** IF THE COUNTY HAS TAKEN TITLE TO THE PROPERTY BUT HAS NOT REACHED THE AUCTION STATE OF THE PROCESS, THE TAXPAYER(S) MAY NEGOTIATE A STRUCTURED PAYMENT PLAN. THAT PLAN WILL INCLUDE ADDITIONAL FEES WHICH WILL INCLUDE A 10% BUYER'S PREMIUM, RECORDING FEES (\$175.00 FOR RESIDENTIAL, \$300.00 FOR COMMERCIAL PROPERTY OR VACANT LAND) AND A \$500.00 BUYBACK FEE. THESE FEES, WITH THE EXCEPTION OF THE \$500.00 BUYBACK FEE, ALONG WITH THE 25% DEPOSIT ARE DUE AND PAYABLE AT THE TIME THE STRUCTURE PAYMENT AGREEMENT IS SIGNED. THE \$500.00 BUY BACK FEE BECOMES PART OF THE TAXES DUE AND WOULD BE PAID THROUGH THE QUARTERLY PAYMENT SCHEDULE.