



**DATE: December 27, 2017**  
**FOR IMMEDIATE RELEASE**

**Contact: Renee Cole**  
**St. Lawrence County Treasurer**  
**48 Court Street**  
**Canton, New York 13617**  
**(315) 379-2234**  
**rcole@stlawco.org**

### **Press Release**

#### **St. Lawrence County Statement Regarding Governor's Executive Order on 2018 Real Property Tax Collections**

On December 22, 2017, New York State Governor Andrew Cuomo issued Executive Order #172 to authorize local governments to immediately issue tax warrants for the collection of 2018 property tax payments. In St. Lawrence County, the collection of property taxes is the responsibility of local municipalities. A number of municipalities are saying people can prepay their 2018 property taxes, under the theory that these taxes will be capable of deduction on federal tax filings in the 2017 taxable year. Although this may be an option, ultimately, the question of deductibility will be decided by the Internal Revenue Service. It is our understanding that no determination has been made as to deductibility by the IRS at this point.

The County anticipates releasing the last of the tax warrants to the local taxing jurisdictions no later than Friday, December 29<sup>th</sup>, 2017. Many of the localities are already in possession of their warrants. It is solely up to the localities to decide whether they wish to accept prepayment of 2018 taxes in 2017 and it has been determined that it is solely within their discretion to collect tax payments in the time, manner, and place as stated in the notice of receipt of the warrant. While we are sympathetic to the desire to avoid further tax liability, given the late issuance of the Executive Order, it is simply impossible for the County to accelerate the process any faster than is already in place and the County lacks the legal ability to compel localities to accept prepayment of taxes where the locality has decided that they are either unwilling or incapable of doing so.