

Instructions for Delinquent Reporting Spreadsheet

Follow the instructions below to complete the Delinquent Reporting Spreadsheet for your county (or municipality where appropriate).

Definition of delinquent taxes

For this purpose, delinquent taxes include county, municipal, school, or village property taxes for all properties that:

- remain unpaid one year after the last date on which they could have been paid without interest; or
- are payable in installments and those taxes remain unpaid one year after the last date on which the final installment could have been paid without interest.

We are requesting information from you regarding the property owners that are considered delinquent according to these criteria.

Instructions

We recommend that you do not report properties that:

- are owned by homeowners who have filed for bankruptcy,
- are entered into a payment agreement for taxes that would otherwise be considered delinquent, or
- have a tax lien subject to a sale.

If you choose to report these properties out of technical necessity, they must be flagged appropriately as outlined below.

Populate the following information on the spreadsheet:

- **County Name**
- **County Code (2 digit)**
- **Date of Submission**
- **Contact Information (for individual submitting the file)**

- **Delinquent Property Information**
 - SWIS Code
 - Print Key
 - Property Street Address
 - Property Town/City
 - Property State
 - Property Zip Code

- **Exclusion Indicators (populate with 'X' if relevant)**
 - Bankruptcy Flag
 - Payment Agreement Flag
 - Lien Sale Flag

- **Names of Property Owners (up to 4)**
 - Owner First Name
 - Owner Last Name

- **Mailing Address of Property Owners (up to 4)**
 - Street Number
 - Street Name
 - Street Suffix
 - PO Box
 - City/Town
 - State
 - Zip Code

- **Who the Homeowner Should Contact to Pay Their Delinquent Taxes**
 - Contact Name (individual or office)
 - Title
 - Phone Number
 - Street Number and Name
 - City/Town
 - State
 - Zip Code

If you have questions, email proptaxbills.datafiles@tax.ny.gov.

Thank you for your cooperation.

For more information

- [STAR and Property Tax Delinquency](#)
- [Recorded webinar](#)
- [Printable webinar presentation](#)