### Tax Billing Cycle

- **January**
  - **Town/County** tax bill issued
  - Hornell School tax (outside city) returned

- **February**
  - Type of Tax: Village tax issued for So. Corning & Hammondsport
  - 31st - Deadline: Corning City, Corning City School & Local taxes Hornell City School tax (within city limits) returned

- **March**
  - 1st - Village tax issued for So. Corning & Hammondsport
  - 31st - Deadline: Corning City, Corning City School & Local taxes Hornell City School tax (within city limits) returned

- **April**
  - Town collectors turn unpaid taxes over to County
  - 5% Fee added

- **May 1**
  - Hornell City tax issued

- **June 1**
  - Remainder of Village taxes issued

- **July 1**
  - Corning City tax issued

- **August**
  - Central School taxes issued

- **September 1**
  - Central School tax due

- **October**
  - 1st - City School Tax issued
  - 31st – 1st Installment Corning School due

- **November**
  - Village and School taxes returned to County for re-levy

- **December**
  - 31st - Deadline to pay Hornell school to school collector (parcels outside city)

### Type of Tax

<table>
<thead>
<tr>
<th>Type</th>
<th>Tax Year</th>
<th>When Issued</th>
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</thead>
<tbody>
<tr>
<td>Town/County</td>
<td>Jan 1 – Dec 31</td>
<td>Jan 1</td>
</tr>
<tr>
<td>Village</td>
<td>Mar 1 – Feb 28</td>
<td>Mar 1</td>
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<tr>
<td></td>
<td>Mar 1 – Feb 28</td>
<td>Mar 1</td>
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<td>Jun 1 – May 31</td>
<td>Jun 1</td>
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<tr>
<td>City</td>
<td>Apr 1 – Mar 31</td>
<td>May 1</td>
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<td>Jul 1 – Jun 30</td>
<td>Jul 1</td>
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<tr>
<td>School</td>
<td>Jul 1 – Jun 30</td>
<td>Sep 1</td>
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<td></td>
<td>Jul 1 – Jun 30</td>
<td>Oct 1</td>
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