

# Property Tax Cap For Fire Districts

Elise Amodeo  
Monitoring and Analysis Unit



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1

## Topics for Today's Session

- COVID-19 Related Issues
- Overview of Property Tax Cap Legislation
- Common Errors
- Reporting Requirements
  - And Tax Cap Form Walk-Through



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2

## Issues Relating to COVID-19

- The Tax cap law is still in effect
  - As of 9/10/20 the tax cap law has not been suspended
- All expenses, including COVID-19 expenses, are subject to the tax cap
  - As of 9/10/20 COVID-19 expenses have not been exempted from the tax levy limit
- Information for local governments on common issues regarding COVID-19:
  - [www.osc.state.ny.us/localgov/general-information-faqs-related-to-covid19.pdf](http://www.osc.state.ny.us/localgov/general-information-faqs-related-to-covid19.pdf)



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3

## Tax Cap Legislation

### Property Tax Cap - Summary

- Tax cap limits total levy set by local governments, not assessed value or tax rate.
- It generally limits the amount local governments and school districts can increase property taxes by 2% OR the rate of inflation, whichever is less, unless they officially override the tax levy limitation.

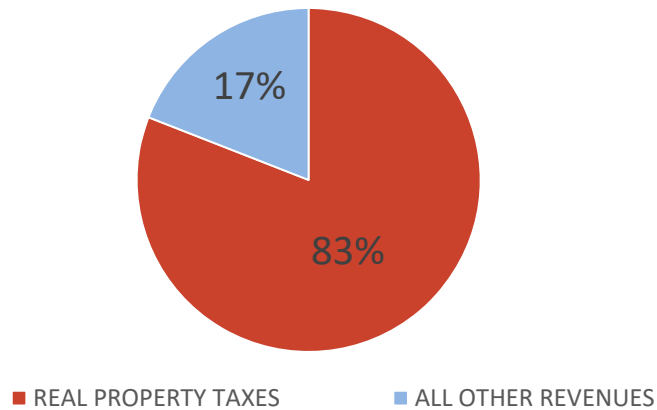


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4

## Tax Cap Legislation

### Fire District Revenues, FYE 2019



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## Tax Cap Legislation

### Fire District vs. Fire Protection District

- Generally, fire districts have their own tax levy limit and are NOT part of the municipality's tax cap.
- Levies for fire protection districts (as opposed to **fire districts**) are part of the municipality's tax levy limit.



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6

## Tax Cap Legislation

### Blended Fire Districts

- Blended fire districts are fire districts that have the town board as their fire commissioners; therefore, they are not independent.
- They do not file separately for tax cap purposes.
- They are reported within the town's AFR
- There are only six blended fire districts in New York State.



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7

## Tax Cap Legislation

### Calculation Involves Several Components

- Prior Year Levy
- Tax Base Growth Factor
- Allowable Levy Growth Factor – 2% or rate of inflation, whichever is less
- Payments in Lieu of Taxes (PILOTs)
- Available Carryover
- Transfers of Function
- Exclusions (Retirement & Tort Costs)



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8



## Tax Cap Legislation

### Override

- The law allows fire districts to override the levy limit by passing a resolution.
  - Must be adopted by 60% of the total governing board (e.g., three out of five).
  - Must be passed prior to the adoption of the budget.



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11

## Tax Cap Legislation

### Consequences of Exceeding the Limit

- In the event that a fire district levies more than the amount allowable under the tax levy limit without a proper override, the fire district must place the excess amount in a reserve.
  - Must be in an interest bearing account.
  - Must be used to offset the tax levy the following fiscal year.
- If, prior to the adoption of the budget, the fire district passed a resolution to override, no reserve is required.



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12

## Common Errors

- Not filing the form with the Office of the New York State Comptroller (OSC)
  - Districts that fail to complete and submit the form are more likely to adopt a levy that exceeds the limit.
- Filing Errors on the form
  - Improper use of tax cap reserve line
    - Only for amounts levied in excess for the prior year, not for capital or equipment reserve amounts.
  - Entering budget amount instead of tax levy
    - Do not include other revenues; only include taxes levied on the tax roll.



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13

## Reporting Requirements

- Fire districts must calculate their levy limit and report the data to the Office of the New York State Comptroller:
  - Using our online services application.
  - Prior to adoption of budget.
  - Must be submitted even when an override has been passed.



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14

## Reporting Requirements

### Online Reporting Application

- **Enrollment**
  - Provides access to our tax cap application.
  - User ID and password required.
    - Contact our office if you need assistance.
  - Must assign rights and roles depending on responsibilities.
  - Instructions can be found on our website:  
<http://www.osc.state.ny.us/localgov/realprop/pdf/EnrollmentInstructions.pdf>



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## OSC Online Reporting System



Online Services

### Online Services

Login	Announcements
<p>*User ID <input type="text"/> <a href="#">I forgot my User ID</a></p> <p>*Password <input type="password"/> <a href="#">I forgot my Password</a></p> <p><input type="button" value="Login"/></p> <p><a href="#">Need an account? Enroll Now</a></p> <p><a href="#">Learn more about our Online Services.</a></p>	<p>No announcements to report.</p>



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16

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Online Services Users Apps Pass Word (PTCTEST) FDPreparer

VIEW

Dashboard Announcements User Profile

Online Services Applications Local Government Real Property Tax Cap Filing System

You are currently subscribed to the following applications:

Tax Cap

Municipality Information

Municipality Name Fire District  
Municipality Code 061115003000  
Number of Users 1  
Application(s) Tax Cap  
Manage Users

User Information

Name Pass Word  
User ID PTCTESTleFDPreparer  
Previous Last Access Jul 25, 2017 10:43 AM  
Password Expiration Date Jul 13, 2018 12:00 AM  
Created On Aug 28, 2013 11:38 AM  
Manage Profile

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Office of the State Comptroller  
Online Services

New York State Comptroller  
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State Comptroller (PTC) Logout Apps

Home News My Profile

Fire District of I 39805300

Home Tax Cap Website Levy Limit Formula Feedback

Click to enter...

Property Tax Cap  
File your Property Tax Cap information with the State Comptroller's Office.

Tax Cap Compliance  
Submit information about your total taxes to be levied, and where applicable, certify for Tax Cap compliance.

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Logout

News

My Profile

Apps

Property Tax Cap

Fire District of (361162703800)

Home

Tax Cap Form Selection

Tax Cap Website

Levy Limit Formula

Feedback

Welcome

This system will allow you to file your Property Tax Cap information.

While the system will provide information that will assist you in completing your Tax Cap Form, **it is your responsibility to ensure that the information is accurate.**

How to Proceed...

Please select a Tax Cap Form below.

Fiscal Year End	Form Status
<a href="#">12/31/2021</a>	Unsubmitted
<a href="#">12/31/2020</a>	Submitted and Closed
<a href="#">12/31/2019</a>	Submitted and Closed
<a href="#">12/31/2018</a>	Submitted and Closed
<a href="#">12/31/2017</a>	Submitted and Closed
<a href="#">12/31/2016</a>	Submitted and Closed
<a href="#">12/31/2015</a>	Submitted and Closed
<a href="#">12/31/2014</a>	Submitted and Closed
<a href="#">12/31/2013</a>	Submitted and Closed
<a href="#">12/31/2012</a>	Submitted and Closed

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19

Home

Tax Cap Form Selection

Tax Cap Printable Summary

Tax Cap Website

Levy Limit Formula

Feedback

Form Status: Unsubmitted

How to Proceed...

All Topics must be completed before this Form can be submitted.

Choose a Topic below, or click:

Click here to

Edit this Form

Summary

Tax Levy Limit, Before Adjustments and Exclusions

* <a href="#">Real Property Tax Levy FYE 2020</a>	---
* Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$0
* Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
* Tax Base Growth Factor	1.0145
* PILOTs Receivable FYE 2020	---
* Tort Exclusion Amount Claimed in FYE 2020	\$0
* Allowable Levy Growth Factor	1.0156
* PILOTs Receivable FYE 2021	---
* Available Carryover from FYE 2020	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$0</b>

Adjustments for Transfer of Local Government Functions

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20

### Step 1 of 15 - Prior Year Real Property Tax Levy

Prior year levy is the total amount that was levied on the tax rolls for the prior year. Determining which items to include in the levy figure can be complicated. If you are unsure, consult the guidance below.

#### How to Determine Your Prior Year Levy

#### Prior Year Real Property Tax Levy

According to the 2020 Tax Cap Form, the local government's proposed levy for the fiscal year ending 2020 was **\$160,000**

Does the proposed levy amount equal the amount actually levied?

- ☐ Yes, \$160,000 was the actual amount levied for the fiscal year ending 2020.
- ☒ No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2020.



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21

### Step 2 of 15 - Tax Cap Reserve

Only necessary if your locality exceeded the tax levy limit in the prior year without an override.

#### What is a Tax Cap Reserve?

#### What is a Tax Cap Reserve Offset?

#### Please provide the following...

Did your local government exceed the 2020 Tax Levy Limit without an override?

- ☒ Yes
- ☐ No

#### Tax Cap Reserve

Enter the amount that your local government levied in excess of the tax levy limit, including accrued interest, from the 2020 Fiscal Year.



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22

### Step 2 of 15 - Tax Cap Reserve

Only necessary if your locality exceeded the tax levy limit in the prior year without an override.

[What is a Tax Cap Reserve?](#)

[What is a Tax Cap Reserve Offset?](#)

#### Prior Year Tax Cap Reserve Offset

The Tax Cap Reserve amount that was used to reduce the tax levy limit for the fiscal year ending 2020 was **\$1,000**.

This amount is based on your fiscal year ending 2020 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2020 Tax Cap Form. Please contact our office at (866)321-8503 for assistance.

[Please provide the following...](#)

Did your local government exceed the 2020 Tax Levy Limit without an override?

☐ Yes

☒ No

Cancel

Save and Close

Previous

Next



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23

### Step 3 of 15 - Growth Factors

The Tax Base Growth Factor and Allowable Levy Growth Factor are provided below, if available.

[What is a Tax Base Growth Factor?](#)

[What is an Allowable Levy Growth Factor?](#)

#### Tax Base Growth Factor

A Tax Base Growth Factor of **1.0145** has been provided for this fiscal year.

#### Allowable Levy Growth Factor

Your Allowable Levy Growth Factor is **1.0156**.

Cancel

Save and Close

Previous

Next



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24

#### Step 4 of 15 - Payments in Lieu of Taxes (PILOTs)

PILOT amounts should reflect what is/was expected to be collected during the fiscal year, not what is/was actually collected. These amounts should be based upon your PILOT agreements/schedules.

##### What is a PILOT?

Please provide the following...

Does your local government have PILOTs Receivable in the coming or prior fiscal year?

- ☒ Yes  
☐ No

##### Prior Year PILOTs Receivable

*This amount should not change to reflect what was actually collected for PILOT payments. You may, however, modify this prior year figure in order to rectify a material error.*

According to your prior year Tax Cap Form, your PILOTs Receivable for the fiscal year ending 2020 was \$0.

- ☒ \$0 is the correct PILOT amount for the fiscal year ending 2020.  
☐ Due to a material error, I need to modify the PILOT amount for the fiscal year ending 2020.



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25

#### Coming Year PILOTs Receivable

PILOTs Receivable should be the amount of all PILOTs expected to be collected for the coming year, based in part on your PILOT agreements/schedules and budget.

Enter the total of any PILOTs Receivable for the fiscal year ending 2021.

Cancel

Save and Close

Previous

Next



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26

### Step 5 of 15 - Torts

A portion of the costs resulting from court orders or judgements arising out of tort actions may be excludable from the tax levy limit. In general, tort actions do not include tax certiorari claims, contract claims, or administrative consent orders.

#### What is a Tort Exclusion?

#### Prior Year Tort Exclusion

Your fiscal year ending 2020 tort exclusion of \$0 has been used to reduce your current year levy limit calculation.

This amount is based on your fiscal year ending 2020 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2020 Form. Please contact our office at (866)321-8503 for assistance.

#### Please provide the following...

Does your local government have a tax levy for costs associated with court orders or judgements arising out of tort actions in the coming fiscal year?

- ☐ Yes  
☒ No

Cancel

Save and Close

Previous

Next

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27

#### Please provide the following...

Does your local government have a tax levy for costs associated with court orders or judgements arising out of tort actions in the coming fiscal year?

- ☒ Yes  
☐ No

#### Total Costs Arising from Tort Actions:

Enter the tax levy for costs arising from tort actions to be paid in the coming fiscal year.

20,000

#### Calculation

Total Costs Arising from Tort Actions:	-	5% of Prior Year's Actual Tax Levy
\$20,000		\$8,250

#### Your Tort Exclusion:

\$11,750

Cancel

Save and Close

Previous

Next

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28

**Step 6 of 15 - Carryover**

You are allowed to carry over the lesser of the two calculation results. Using all (or a portion) of your available carryover will increase your current tax levy limit.

**Calculation #1**  
**\$13,457**

OR

**Calculation #2**  
**\$2,692**

**How is Available Carryover Calculated?**

If the total property taxes levied was less than the levy limit in the prior year, a local government or school district is permitted to carryover the lesser of the difference between what was actually levied and the levy limit without exclusions (Calculation #1), or 1.5 percent of the prior year levy limit without exclusions (Calculation #2).

Please note that if there is a carryover, you may use the full carryover amount, a portion of the amount available, or none. Using the full amount or a portion of the Available Carryover in the current year's calculation will increase your current year tax levy limit.

If you had an error on the prior-year form and this amount is incorrect, you may calculate your carryover separately and enter it below or contact our office to resubmit your prior-year form.

Available carryover is calculated based on the information you have entered in both your prior year and current year forms.

**Calculation #1:**

2020 Levy Limit	\$179,457
- 2020 Actual Levy + Reserve Offset	- \$166,000
	<b>\$13,457</b>

**Calculation #2:**

2020 Levy Limit	\$179,457
x 1.5%	x .0150
	<b>\$2,692</b>

**Available Carryover**

The maximum Available Carryover that you can apply to this year's tax cap calculation is **\$2,692**.

☒ I will carry over the full amount of \$2,692.  
☐ I will carry over a lesser amount.

Cancel
Save and Close

Previous
Next

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29

**Step 6 of 15 - Carryover**

You are allowed to carry over the lesser of the two calculation results. Using all (or a portion) of your available carryover will increase your current tax levy limit.

**Calculation #1**  
**\$0**

OR

**Calculation #2**  
**\$2,692**

**How is Available Carryover Calculated?**

**Available Carryover**

**No Carryover is available based on the information provided.**

If you believe this to be incorrect, please contact our office at (866)321-8503, option 3, for assistance.

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30



Step 8 of 15 - Employees' Retirement System Exclusion

Employees' Retirement System Excludable Percentages are not available for this Form



Step 8 of 15 - Employees' Retirement System Exclusion

For the fiscal year ending 2021, there is no exclusion for the Employees' Retirement System.



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31

Step 9 of 15 - Police and Fire Retirement System Exclusion

In years where contribution rates have increased, some portion of your pension costs may be excludable from the tax cap.

Participation

Does your local government participate in the Police and Fire Retirement System?

- ☒ Yes  
☐ No

*What is a Police and Fire Retirement System Exclusion?*



Amortization

Does your local government plan to amortize a portion of the Police and Fire Retirement System payment for the fiscal year ending 2021?

- ☐ Yes  
☒ No



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32

### Month of Payment

The timing of your pension payment will affect the excludable amount and the applicable salary base amount.

Does your municipality plan on paying its Police and Fire Retirement System obligation in February or December?

- ☐ February  
☒ December

### Salary Base

The fiscal year ending 2021 Police and Fire Retirement System salary base currently on file for your local government is \$0.

Is this amount correct?

- ☐ Yes, \$0 is the correct value.  
☒ No, the amount noted above is not correct. I will provide the correct salary base.

50,000

### Calculation

Salary Base    x    Exclusion Percentage  
\$50,000            .0190

### Exclusion

\$950



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33

### Reporting a Transfer of Local Government Functions

Has your local government had a Transfer of Function?

- ☒ Yes  
☐ No

Have you already reported the Transfer of Function to our office?

- ☐ Yes  
☒ No

### How to Proceed...

Please provide a description of the function being transferred, the local governments involved and the date the transfer will occur.

After the form is submitted, someone from our office will contact you .



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34

Step 11 of 15 - Tax Levy Limit Calculation

This is the maximum that a local government may raise in taxes without passing an override.

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy, FYE 2020	\$180,000
Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$1,000
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
Tax Base Growth Factor	1.0145
PILOTs Receivable FYE 2020	---
Tort Exclusion Amount Claimed in FYE 2020	\$0
Allowable Levy Growth Factor	1.0156
PILOTs Receivable FYE 2021	---
Available Carryover from FYE 2020	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$187,113</b>

Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$187,113</b>

Exclusions	
Tort Exclusion	\$11,000
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$11,000</b>
<b>Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$198,113</b>

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35

Step 12 of 15 - Proposed Levy

The proposed levy should be calculated considering all of the same elements as in the prior-year levy and should be net of any required Tax Cap Reserve.

What should be included in the proposed levy?

Proposed Levy

Fiscal year ending 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions  
\$198,113

Fiscal year ending 2021 Proposed Levy

Difference Between Tax Levy Limit and Proposed Levy  
\$3,113

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36

Step 12 of 15 - Proposed Levy

The proposed levy should be calculated considering all of the same elements as in the prior-year levy and should be net of any required Tax Cap Reserve.

*What should be included in the proposed levy?*

Proposed Levy

Fiscal year ending 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions  
\$198,113

Fiscal year ending 2021 Proposed Levy  
200,000


Difference Between Tax Levy Limit and Proposed Levy  
(\$1,887)

**Warning!**

Based on the information you provided, the proposed levy is greater than your tax levy limit.

An override is required to exceed the tax levy limit.

Cancel Save and Close Previous Next

  
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37

Form Status: Unsubmitted

Step 13 of 15 - Tax Cap Override

Local governments and school districts can exceed the tax levy limit by passing an override.


*What is a Tax Cap Override?*

Tax Cap Override

Do you plan to override the cap in the fiscal year ending 2020?

☐ Yes  
☒ No

Cancel Save and Close Previous Next

  
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38

Step 14 of 15 - Summary

Please review this summary screen for accuracy and make any necessary changes before submitting on the next screen. Although the form assists you with the levy limit calculation, it is your responsibility to ensure the accuracy of all elements used in determining your tax levy limit.

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 2020	\$180,000
Tax Can Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$1,000
Total Tax Can Reserve Amount (including Interest Earned) from FYE 2020	---
Tax Base Growth Factor	1.0145
PILOTs Receivable FYE 2020	---
Tax Exclusion Amount Claimed in FYE 2020	\$0
Allowable Levy Growth Factor	1.0156
PILOTs Receivable FYE 2021	---
Available Carryover from FYE 2020	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$187,113</b>

Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$187,113</b>

Exclusions	
Tax Exclusion	\$11,000
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$11,000</b>
<b>Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$198,113</b>

Total Tax Can Reserve Amount Used to Reduce FYE 2021 Levy	---
FYE 2021 Proposed Levy, Net of Reserve	\$195,000
<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$3,113</b>
Do you plan to override the Tax Can for FYE 2021?	No

Cancel Previous Next

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39

Form Status: Unsubmitted

Step 15 of 15 - Conclusion

How to Proceed...

**This Form is ready for submission.**

Click here to  
**Submit this Form**

If necessary, you can [make changes to the Form](#) or [exit](#).

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40

Form Status: Unsubmitted

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### Submit Your Tax Cap Form

Once you have reviewed the form for accuracy and are ready to file, please fill out your contact information and submit your form.

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#### Local Government Responsibility

**Local officials are responsible for determining the tax levy limit for their local government.**  
 Although this Tax Cap Form contains pre-populated information for your convenience, and assists you with Tax Cap calculations, it is incumbent on you to ensure that the information is accurate.

Click here to [review your information or make changes to the Form](#).

---

#### Certifier Information


**First Name:**


**Last Name:**

**Title:**

**Phone Number:**

**Email Address:**

 ☐ I hereby submit this Real Property Tax Cap Form for the Fire District of [REDACTED] on 08/03/2020.

  
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41


#### How to Proceed...

**This Form has been submitted to OSC.**  
**No further action is necessary.**

You may [make changes to the Form](#), and resubmit it to OSC.

#### Browse

To review the contents of this Tax Cap Form, select **Browse**, or choose a Topic below.

  
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42

## Contact Information

- Department of Taxation and Finance
  - Tax Base Growth Factor – 518-591-5233
  - <https://www.tax.ny.gov/research/property/cap.htm>
- Office of the State Comptroller
  - 1-866-321-8503
  - Option 1 – Technical, Enrollment, Password Issues
  - Option 3 – Tax Cap application questions
  - Email: [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)
  - [www.osc.state.ny.us/localgov/realprop/index.htm](http://www.osc.state.ny.us/localgov/realprop/index.htm)

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43

## Thank You

Division of Local Government and School Accountability  
[localtraining@osc.ny.gov](mailto:localtraining@osc.ny.gov)

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44