

Property Tax Cap For Local Governments

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Monitoring and Analysis Unit



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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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Issues Relating to COVID-19

- The Tax cap law is still in effect
 - As of 10/8/20 the tax cap law has not been suspended
- All expenses, including COVID-19 expenses, are subject to the tax cap
 - As of 10/8/20 COVID-19 expenses have not been exempted from the tax levy limit
- Please review the “Financial Toolkit for Local Officials in 2020 and Beyond” located on our website for more information:
 - <https://www.osc.state.ny.us/local-government/financial-toolkit>



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Tax Cap Legislation

Property Tax Cap - Summary

- Tax cap limits total levy set by local governments, not assessed value or tax rate.
- Generally local governments and school districts may not adopt a budget that requires a tax levy that exceeds the prior year’s levy by more than 2% **OR** the rate of inflation, *whichever is less*, unless they officially override.



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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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Tax Cap Formula

Base Formula

$$\left(\left[\left(\begin{array}{l} \text{Prior} \\ \text{fiscal} \\ \text{year tax} \\ \text{levy} \end{array} + \begin{array}{l} \text{Prior year} \\ \text{reserve} \\ \text{offset} \end{array} - \begin{array}{l} \text{Reserve} \\ \text{amount} \\ \text{(including} \\ \text{interest} \\ \text{earned)} \end{array} \right) \times \begin{array}{l} \text{Tax base} \\ \text{growth} \\ \text{factor*} \end{array} \right] + \begin{array}{l} \text{PILOTs} \\ \text{receivable in} \\ \text{the prior fiscal} \\ \text{year} \end{array} - \begin{array}{l} \text{Tort exclusion} \\ \text{amount, prior} \\ \text{fiscal year} \end{array} \right) \\
 \times \begin{array}{l} \text{Allowable} \\ \text{levy growth} \\ \text{factor (1.00} \\ \text{to 1.02)**} \end{array} - \begin{array}{l} \text{PILOTs} \\ \text{receivable} \\ \text{in coming} \\ \text{fiscal year} \end{array} + \begin{array}{l} \text{Available} \\ \text{carryover} \end{array} = \text{Tax Levy Limit}$$

+ Transfer of Function

+ Exclusions

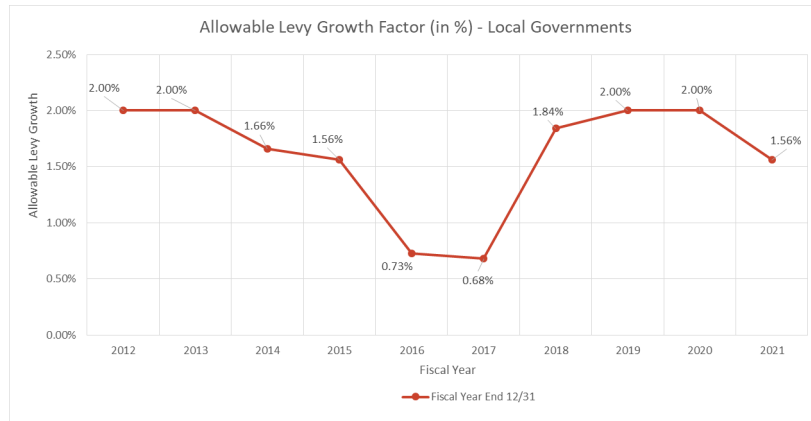
$$\text{Tax Levy Limit} + \begin{array}{l} \text{Net of Transfer} \\ \text{of Government} \\ \text{Function (as} \\ \text{determined by} \\ \text{OSC)} \end{array} + \begin{array}{l} \text{Tax levy necessary for} \\ \text{expenditures from} \\ \text{court orders/judgments} \\ \text{resulting from tort} \\ \text{actions for any amount} \\ \text{in excess of 5\% of the} \\ \text{total taxes levied in the} \\ \text{prior fiscal year} \end{array} + \begin{array}{l} \text{Levy necessary to pay} \\ \text{for increases to the} \\ \text{system average} \\ \text{contribution} \\ \text{rate (or normal} \\ \text{contribution rate) of} \\ \text{pension funds over 2} \\ \text{percentage points} \end{array} = \text{Tax Levy Limit, Adjusted for Transfers, Plus Exclusions}$$



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Tax Cap Legislation

Allowable Levy Growth Factor – Local Governments



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Tax Cap Legislation

Override

- The law allows local governments to override the levy limit.
- Must enact a local law or resolution to override before budget adoption.
 - Counties, Cities, Towns and Villages: Local Law
 - Fire Districts and Independent Special Districts: Resolution
 - Must contain language that clearly overrides the levy limit
- Governing board must approve by at least 60% of voting power (e.g., three out of five).



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Tax Cap Legislation

Consequences of Exceeding the Limit

- In the event that a local government levies more than the tax levy limit without a proper override, the local government 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 local government passed a local law or a resolution to override, no reserve is required.



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“Raise the Age” Legislation

Affects only Counties (and NYC)

- State Finance Law §54-m
- Goal generally is to separate teens from adult prisons
- Counties that are within the allowable levy limit are not required to contribute a “local share of eligible expenditures” toward program
- Counties that exceed allowable levy limit can apply for financial hardship with Division of Budget



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Common Errors

- Failure to file the Tax Cap Form with the Online Services Filing System
 - Local governments that fail to complete or submit a form are more likely to adopt a levy that exceeds the limit.
- Filing Errors on the Tax Cap Form
 - Prior year/coming year tax levy
 - Special Districts (Independent vs Dependent)
 - Adjustments for chargebacks and omitted taxes
 - Benefit assessments vs. user fees
 - Other data entry elements
 - PILOTs receivable
 - Tax cap reserve



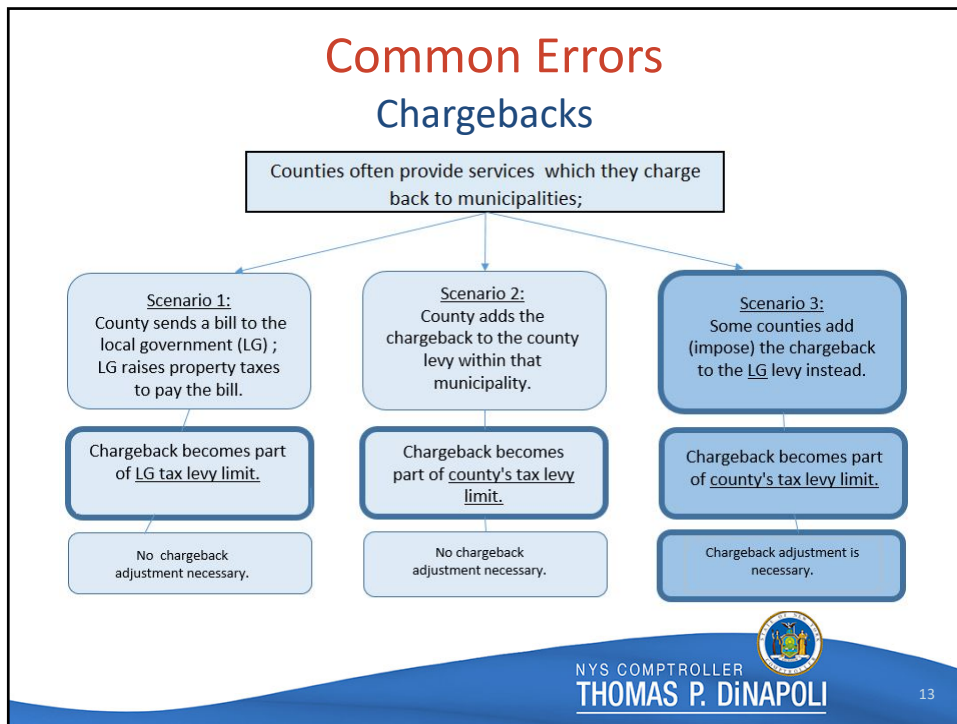
Common Errors

Independent vs. Dependent

- An independent special district
 - has an independent elected or appointed board
 - can levy a tax or require a municipality to levy a tax on its behalf
 - files tax cap form independent of the municipality
- All other special district levies should be included within the municipal levy limit calculation.



Common Errors Chargebacks



Common Errors Omitted Taxes

- “Omitted Taxes” refers to property tax adjustments billed on a subsequent tax roll.
 - Changes in property ownership can result in a reduction in allowable exemptions.
 - New owner is responsible for any additional prorated tax using the revised exemptions and preceding year tax rates.
 - Omitted Taxes could affect your Tax Cap Levy, depending if the amount was considered during the budgeting process.

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Common Errors Omitted Taxes

1/1/2020:
Property bill sent out with exemption status; (e.g. Veteran's exemption.)



8/31/2020:
Property sold. New owner does not qualify for exemption status.

1/1/2021:
New owner receives a property bill without exemption status for the year 2021.
AND
new owner also receives a **PRORATED property bill for 9/1/2020 to 12/31/2020** for the exemption amount (based on 2020 tax rate).



Common Errors Omitted Taxes

A municipality requires \$900,000 to operate during a Fiscal Year;
\$1,000 are billed for Omitted Taxes from prior FY.

Correct: Municipality considers "Omitted Taxes" during the budgeting process

Total Tax Levy raised for FY 2021: \$899,000	+	2020 Omitted Taxes billed in FY 2021: \$1,000	=	Reported "Proposed Tax Levy" for FY 2021: \$900,000
--	---	---	---	---

Incorrect: Municipality collects Omitted Taxes in excess of required Levy
(Omitted Taxes are not considered during budgeting process)

Total Tax Levy in Adopted Budget for FYE 2021: \$900,000	+	2020 Omitted Taxes billed in FY 2021: \$1,000	=	Reported "Proposed Tax Levy" for FY 2021: \$901,000
--	---	---	---	---



Common Errors

Special Assessment vs. User Fee

- Services such as water, sewer and refuse collection may be funded through:
 - Special assessments (benefit assessments): which are based on benefit to property and subject to the levy limit.
 - User fees (contractual charges): based on usage and not subject to the levy limit.
- Consult your attorney or call us if you have difficulty making the distinction.



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Reporting Requirements

Who is Required to File With OSC

- Counties
- Cities (except NYC)
- Towns
- Villages
- Fire Districts
- Independent School Districts
- Special districts that have a separately elected or independently appointed board and can either tax or require a tax to be levied on their behalf.



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Reporting Requirements

- Local Governments 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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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

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



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The dashboard displays the following information:

- Header:** New York State Comptroller THOMAS P. DINAPOLI TEST, Online Services, Users, Apps, Local Government Real Property Tax Cap Filing System
- Left Navigation:** Dashboard, Announcements, User Profile
- Main Content:**
 - Welcome to Online Services**
 - Online Services Applications:** You are currently subscribed to the following applications:
 - Tax Cap
 - Municipality Information:**

Municipality Name	Town of [REDACTED]
Municipality Code	190303500000
Number of Users	2
Application(s)	Tax Cap
 - User Information:**

Name	[REDACTED]
User ID	[REDACTED]
Previous Last Access	Jul 13, 2017 10:04 AM
Password Expiration Date	Jul 13, 2018 12:00 AM
Created On	Aug 28, 2013 01:33 PM



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Office of the State Comptroller
Online Services

New York State Comptroller
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Pa [redacted] (arer) Logout

News My Profile Apps

Town of [redacted]

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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Property Tax Cap (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
12/31/2021	Unsubmitted
12/31/2020	Submitted and Closed
12/31/2019	Submitted and Closed
12/31/2018	Submitted and Closed
12/31/2017	Submitted and Closed
12/31/2016	Submitted and Closed
12/31/2015	Submitted and Closed
12/31/2014	Submitted and Closed
12/31/2013	Submitted and Closed
12/31/2012	Submitted and Closed

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Form Status: Unsubmitted

Home

Tax Cap Form Selection

Tax Cap Printable Summary

Tax Cap Website

Levy Limit Formula

Feedback

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	
Real Property Tax Levy FYE 2020	---
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
PILOs Receivable FYE 2020	---
Tort Exclusion Amount Claimed in FYE 2020	\$0
Allowable Levy Growth Factor	1.0156
PILOs Receivable FYE 2021	---
Available Carryover from FYE 2020	---
Tax Levy Limit Before Adjustments/Exclusions	\$0
Adjustments for Transfer of Local Government Functions	



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Form Status: Unsubmitted

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.

Cancel

Save and Close





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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.

Cancel Save and Close Previous Next

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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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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

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.

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

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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

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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.



Step 7 of 15 - Teachers' Retirement System Pension Exclusion

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

Step 8 of 15 - Employees' Retirement System Exclusion

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



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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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.

5,000,000

Calculation

Salary Base x Exclusion Percentage
\$5,000,000 x .0190

Exclusion

\$95,000

Cancel

Save and Close

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Step 10 of 15 - Transfer of Local Government Functions

OSC determines the associated costs/savings and adds it to the form.

What is a Transfer of Function?

Transfer of Local Government Functions Processed

No Transfer of Functions have been entered for your local government.

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.



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	---
Tax Levy Limit Before Adjustments/Exclusions	\$187,113
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
Total Adjustments	\$0
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$187,113
Exclusions	
Tort Exclusion	\$11,000
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$11,000
Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$198,113



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
195,000

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


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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.


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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 2021?

- Yes
- No



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 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	1.0155
PiLOTs Receivable FYE 2021	---
Available Carryover from FYE 2020	---
Tax Levy Limit Before Adjustments/Exclusions	\$187,113
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
Total Adjustments	\$0
Tax Levy Limit, Adjusted for Transfer of Local Government Functions	\$187,113
Exclusions	
Tort Exclusion	\$11,000
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$11,000
Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$198,113
Total Tax Cap Reserve Amount Used to Reduce FYE 2021 Levy	---
FYE 2021 Proposed Levy, Net of Reserve	\$195,000
Difference Between Tax Levy Limit and Proposed Levy	\$3,113
Do you plan to override the Tax Cap for FYE 2021?	No



Cancel

Previous Next




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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Form Status: Unsubmitted

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.

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:

Pass:


Last Name:


Word:

Title:

Phone Number:

Email Address:

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



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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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Agency Responsibilities

Who do you contact?

- Office of the State Comptroller
 - Phone: 1-866-321-8503
 - Option 1 – Enrollment and password issues
 - Option 3 – Tax cap application questions
 - Email: LGSAMonitoring@osc.state.ny.us
 - www.osc.state.ny.us/localgov/realprop/index.htm
- Department of Taxation and Finance
 - Tax Base Growth Factor – How is it calculated or what if it is missing?
 - Phone: 518-591-5233
- Division of Budget
 - “Raise the Age” Legislation
 - www.budget.ny.gov/site/contact.html

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Thank You

Division of Local Government and School Accountability
localtraining@osc.ny.gov



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