

Property Tax Cap for School Districts

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Monitoring and Analysis Unit



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Topics for Today's Session

- COVID-19 Related Issues
- Overview of the Property Tax Cap Legislation
- Common Errors
- Reporting Requirements
 - Online Services Filing System



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Issues Relating to COVID-19

- The Tax cap law is still in effect
 - As of 2/10/21 the tax cap law has not been suspended
- All expenses, including COVID-19 expenses, generally are subject to the tax cap
 - As of 2/10/21 COVID-19 expenses have not been exempted from the tax levy limit
- Please review the “Financial Toolkit for Local Officials” located on our website for more information:
 - <https://www.osc.state.ny.us/local-government/financial-toolkit>



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Property Tax Cap Legislation

Overview

- The Tax Cap limits the total levy set by school districts, not assessed value or tax rate.
- All independent school districts are subject to the tax cap.
 - Finances of the Big Four city school districts of Buffalo, Rochester, Syracuse and Yonkers are included in their respective cities' budgets.

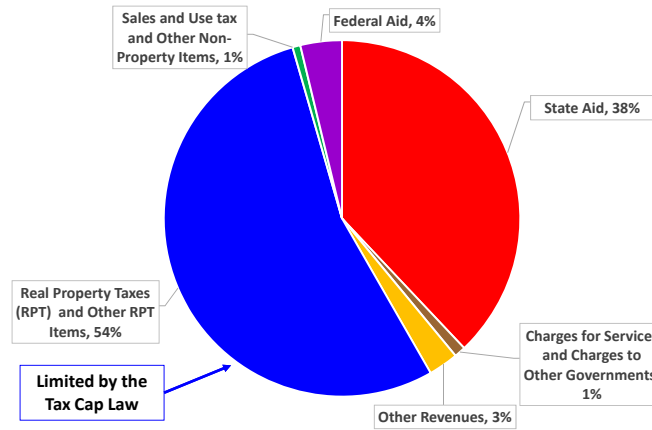


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4

Property Tax Cap Legislation

School Tax Revenues



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5

Property Tax Cap Legislation

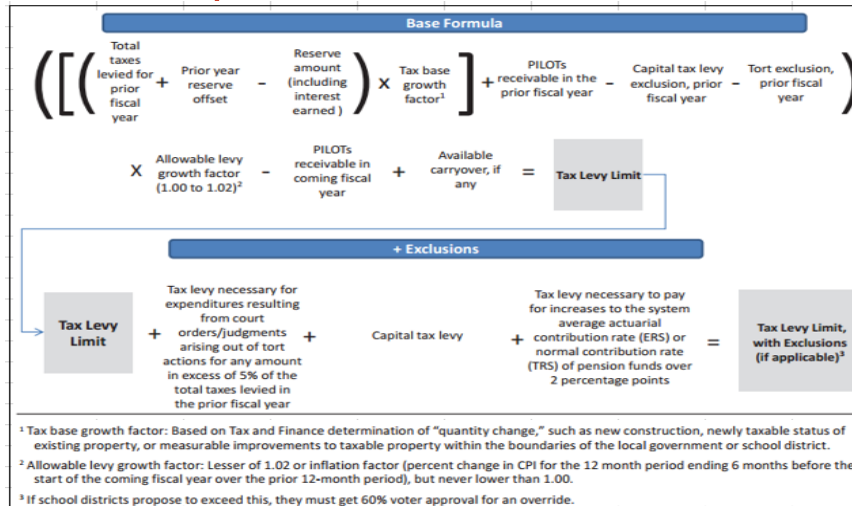
The Tax Levy Limit Calculation Involves Several Components...

- Prior Year Levy
- Tax Base Growth Factor
- Allowable Levy Growth Factor
- Payments in Lieu of Taxes (PILOTs)
- Available Carryover
- Exclusions (Capital, Retirement and Torts)

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6

Tax Cap Formula: School Districts



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Property Tax Cap Legislation

Allowable Levy Growth Factor

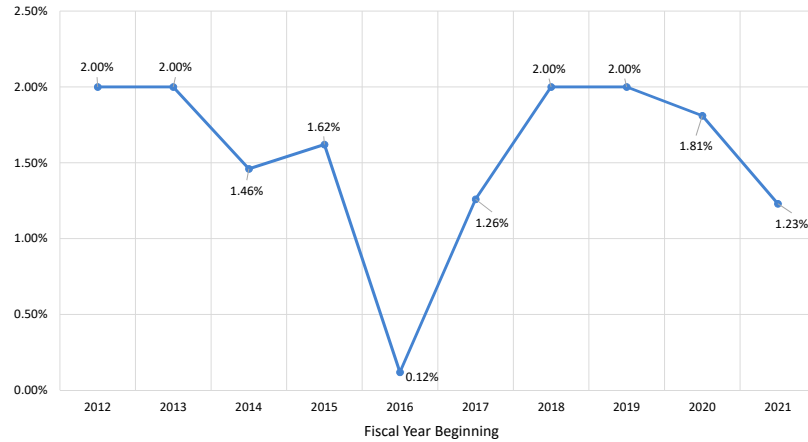
- The allowable levy growth factor is equal to the lesser of 1.02 or 1 plus the inflation factor.
 - Inflation factor calculation is defined by law
- School Districts have an allowable levy growth factor of 1.0123 for the 2021-22 fiscal year.

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Property Tax Cap Legislation

Allowable Levy Growth Factor (in %) - School Districts



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Property Tax Cap Legislation

Override For School Districts

- The law allows school districts to override the tax levy limit.
 - A ballot statement must be included
 - At least 60% VOTER approval required
- If an override budget fails to get 60%, the school district can:
 - Resubmit the original budget (requires at least 60% voter approval when it's an override budget)
 - Submit a revised budget
 - If revised budget contains a tax levy within the levy limit, then only 50% voter approval required but if the revised budget seeks to override the levy limit, then at least 60% voter approval is required.
 - Go to a contingency budget (0% levy growth)



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Property Tax Cap Legislation

Consequences of Exceeding the Limit

- If a school district levies more than the tax levy limit without a proper override, the school 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 the school district successfully passed an override, no reserve is required.



Common Errors

- Prior Year/Coming Year Property Tax Levy
- PILOTs Receivable
- Capital Exclusions



Reporting Requirements

- School District CFOs must calculate the tax levy limit and report the data elements to the State.
 - Must use OSC's form to report.
 - User IDs and Password are required to access and submit forms.
 - Form must be submitted by March 1.
- Report must be submitted even if an override is planned.



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Reporting Requirements

OSC Online Reporting System

- Enrollment
 - Maintain your own contact information.
 - Change or retrieve lost passwords.
 - Create user rights and assign roles.
 - Access more than one application with same account.
 - Tax Cap Application
 - Tax Cap Form
 - Tax Cap Compliance Application
 - Tax Cap Compliance form



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14

OSC Online Reporting System



Online Services

Login

*User ID [I forgot my User ID](#)

*Password [I forgot my Password](#)

[Need an account? Enroll Now](#)
[Learn more about our Online Services](#)

Announcements

No announcements to report.



The screenshot shows the user's dashboard with the following elements:

- Header:** "New York State Comptroller THOMAS P. DINAPOLI" and "TEST" status.
- Navigation:** "Online Services" menu and "Apps" dropdown.
- Left Sidebar:** "VIEW" menu with "Dashboard", "Announcements", and "User Profile".
- Main Content:**
 - Welcome to Online Services:** Includes a link for "Local Government Real Property Tax Cap Filing System" (indicated by a red arrow).
 - Online Services Applications:** Shows "You are currently subscribed to the following applications:" with a "Tax Cap" application (indicated by a red arrow).
 - Announcements:** "No announcements to report."
 - User Information:** A table with the following data:

Name	Pass Word
User ID	TLCTest
Previous Last Access	Dec 19, 2019 03:30 PM
Password Expiration Date	Mar 18, 2020 12:00 AM
Created On	May 20, 2014 01:08 PM

A "Manage Profile" button is located below the table.



Office of the State Comptroller
Online Services


New York State Comptroller
 Thomas P. DiNapoli

Pass Word (TLCTes) Logout

News My Profile Apps


01100

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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17

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Property Tax Cap Union Free School District (280663401500)

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
06/30/2022	Unsubmitted
06/30/2021	Submitted and Closed
06/30/2020	Submitted and Closed
06/30/2019	Submitted and Closed
06/30/2018	Submitted and Closed
06/30/2017	Submitted and Closed
06/30/2016	Submitted and Closed
06/30/2015	Submitted and Closed
06/30/2014	Submitted and Closed
06/30/2013	Submitted and Closed

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18

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 2021	---
* Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$0
* Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
* Tax Base Growth Factor	1.0048
* PILOTs Receivable FYE 2021	---
* Tort Exclusion Amount Claimed in FYE 2021	\$0
* Capital Tax Levy Exclusion FYE2021	\$859,644
* Allowable Levy Growth Factor	1.0123
* PILOTs Receivable FYE 2022	---
* Available Carryover from FYE 2021	---


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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 

The amount levied for the prior fiscal year should include the following:

- Real property taxes levied for your school district's purposes
- Omitted taxes (e.g., removal of a tax exemption and addition of prorated taxes)


Amounts levied for school library districts are not included in the prior-year levy calculation.

For more detailed information on how the items listed above are used in the tax levy calculation, please refer to guidance issued by the [New York State Education Department](#).


Prior Year Real Property Tax Levy


According to the 2021 Tax Cap Form, the school district's proposed levy for the fiscal year ending 2021 was **\$108,811,962**

Does the proposed levy amount equal the amount actually levied?

 Yes, \$108,811,962 was the actual amount levied for the fiscal year ending 2021.


No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2021.





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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? 

The Tax Cap Reserve is the amount that your local government or school district placed in reserve (including accrued interest) for exceeding the tax cap in the prior fiscal year without an appropriate override. When an excess tax levy has been set aside in reserve, the law requires that the excess levy plus any interest earned must be used to offset the tax levy for the coming fiscal year. **Note: This reserve should not include reserves for purposes other than tax cap.**

What is a Tax Cap Reserve Offset? 

The Tax Cap Reserve Offset is the amount that was used to reduce the prior year's levy as a result of exceeding the tax cap. This amount is used to restore that reduction from the prior year to bring the local government or school district's prior year levy back to the base amount. For more information, please refer to our [Tax Cap Instructions for Local Governments](#) or [Tax Cap Instructions for School Districts](#).


Please provide the following...

Did your school district exceed the 2021 Tax Levy Limit without an override?

Yes


No


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 2021 was **\$200,000**.

This amount is based on your fiscal year ending 2021 Tax Cap Form.


To make any adjustments to this amount, you would need to resubmit your 2021 Tax Cap Form. Please contact our office at (866)321-8503 for assistance.

Please provide the following...

Did your school district exceed the 2021 Tax Levy Limit without an override?

Yes

No

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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?

The Tax Base Growth Factor is derived using a "quantity change factor," which is calculated by the Department of Taxation and Finance. Please contact the Tax and Finance Solutions Center at (518) 591-5233 with any questions on how this figure is calculated.

For more information, visit [Taxation and Finance](#).

What is an Allowable Levy Growth Factor?

The Allowable Levy Growth Factor is equal to one plus the smaller of 2 percent or the inflationary change using the Consumer Price Index, but is never less than one. This figure is calculated by OSC.

For more information, visit [Allowable Levy Growth Factors](#).

Tax Base Growth Factor

A Tax Base Growth Factor of **1.0048** has been provided for this fiscal year.

Allowable Levy Growth Factor

Your Allowable Levy Growth Factor is **1.0123**.

Cancel

Save and Close

Previous

Next

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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?

A PILOT generally refers to payments made pursuant to statute or contract to taxing jurisdictions equal to the amount, or portion of the amount, of real property taxes that would have been levied by or on behalf of the taxing jurisdiction if the real property was not tax exempt. PILOTS are often included as part of an IDA agreement with a commercial or industrial project that is receiving financial assistance for the duration of the project. The property is typically taken off the tax roll and payments in lieu of taxes are made instead.

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 2021 was **\$3,933,203**.

- \$3,933,203 is the correct PILOT amount for the fiscal year ending 2021.
 Due to a material error, I need to modify the PILOT amount for the fiscal year ending 2021.

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 2022.

4,000,000

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24

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?

A tax levy necessary for expenditures resulting from court orders or judgements against the local government or school district arising out of tort actions may be excluded from the tax levy limit for any amount that exceeds 5 percent of the total tax levied in the prior fiscal year. In general, a tort action involves a claim for personal injury and/or property damage made against a local government or school district. These exclusions are not common and generally do not include items such as tax certiorari, contract claims, administrative consent orders, etc.

As noted, this exclusion is applicable only if the tax levy necessary to pay the annual debt service associated with bonds or notes issued for, or the total payment budgeted to pay for, the tort order or judgment exceeds 5 percent of the prior year's levy. The exclusion will not carry forward to the calculation page if the amount does not exceed 5 percent of the prior year's levy.

Exclusions used to increase your current year tax levy limit are good only for one year and will therefore be subtracted from your tax levy limit when you file next year's form.

Prior Year Tort Exclusion

Your fiscal year ending 2021 tort exclusion of \$0 has been used to reduce your current year levy limit calculation.

This amount is based on your fiscal year ending 2021 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2021 Form. Please contact our office at (866)321-8503 for assistance.

Please provide the following...

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

- Yes
- No



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Please provide the following...

Does your school district 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.

6,000,000

Calculation

Total Costs Arising from Tort Actions:	-	5% of Prior Year's Actual Tax Levy
\$6,000,000		\$5,440,598

Your Tort Exclusion:

\$559,402



Cancel Save and Close

Previous Next



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Step 7 of 15 - Teachers' Retirement System Pension Exclusion

For the fiscal year ending 2022, there is no exclusion for the Teachers' Retirement System.

Step 8 of 15 - Employees' Retirement System Exclusion

For the fiscal year ending 2022, there is no exclusion for the Employees' Retirement System.



Form Status: Unsubmitted

Step 8 of 15 - Employees' 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 Employees' Retirement System?

- Yes
 No

What is an Employees' Retirement System Exclusion?

Pension costs resulting from growth in the "system average actuarial contribution rate" that exceed two percentage points may be excluded from your tax levy limit.

Amortization

Does your local government plan to amortize a portion of the Employees' Retirement System payment for the fiscal year ending 2018?

- Yes
 No



Salary Base

The fiscal year ending 2013 Employees' Retirement System salary base currently on file for your school district is **\$7,755,339**.

Is this amount correct?

- Yes, \$7,755,339 is the correct value.
- No, the amount noted above is not correct. I will provide the correct salary base.

Calculation

Salary Base × **Exclusion Percentage**
\$7,755,339 × .0060

Exclusion

\$46,532



Step 9 of 15 - Capital Tax Levy Exclusion of Prior Year

School Districts are allowed an exclusion to support the tax levy for the local portion of capital expenditures. Because last year's levy limit was increased for local capital expenditures, these prior-year expenditures must first be subtracted. Coming-year expenses will then be added to the limit in the next step.

Capital Local Expenditures

Total Capital Local Expenditures for the prior fiscal year ending 2021
\$1,154,080

Deductions From Capital Expenditures

Expenditures Supported by Reserves and Fund Balance

State Aid (less any prior year(s) Deferred Building Aid)

\$294,436

Federal Aid

Gifts and other Revenue for Capital Purposes

Adjustments to Revenue Sources for the prior fiscal year ending 2021

Additions to Capital Expenditures

Adjustments to Revenue Sources for the prior fiscal year ending 2021

Calculation

Capital Local Expenditures - Deductions From Capital Expenditures + Plus Adjustments to Revenue Sources
\$1,154,080 - \$294,436 + ---

Capital Tax Levy Exclusion

Capital Tax Levy Exclusion for the prior fiscal year ending 2021
\$859,644



Step 10 of 15 - Capital Tax Levy Exclusion

For school districts, the local portion of capital expenditures is excludable from the tax levy limit.

What is my coming school year capital tax levy exclusion?

Please provide the following

Does your School District have a tax levy for any Capital Local Expenditures in the coming fiscal year?

Yes
 No

Capital Local Expenditures

Total Capital Local Expenditures in coming fiscal year ending 2022

Deductions From Capital Expenditures

Expenditures Supported by Reserves and Fund Balance

State Aid (less any prior year(s) Deferred Building Aid)

Federal Aid

Gifts and other Revenue for Capital Purposes

Adjustments to Revenue Sources for the coming fiscal year ending 2022

Additions to Capital Expenditures

Adjustments to Revenue Sources for the coming fiscal year ending 2022

Calculation

Capital Local Expenditures - Deductions From Capital Expenditures + Plus Adjustments to Revenue Sources
\$4,000,000 - \$3,350,000 + \$100,000

Capital Tax Levy Exclusion

Capital Tax Levy Exclusion for the coming fiscal year ending 2022

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33

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 2021	\$109,600,000
✓ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$200,000
✓ Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2021	---
✓ Tax Base Growth Factor	1.0048
✓ PILOTs Receivable FYE 2021	\$3,933,203
✓ Tort Exclusion Amount Claimed in FYE 2021	\$0
✓ Capital Tax Levy Exclusion FYE2021	\$859,644
✓ Allowable Levy Growth Factor	1.0123
✓ PILOTs Receivable FYE 2022	\$4,000,000
✓ Available Carryover from FYE 2021	---
Tax Levy Limit Before Adjustments/Exclusions	\$110,795,426
Exclusions	
✓ Tort Exclusion	\$0
✓ Capital Tax Levy Exclusion FYE2022	\$800,000
✓ Teachers' Retirement System Exclusion	\$0
✓ Employees' Retirement System Exclusion	\$0
Total Exclusions	\$800,000
Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$111,595,426

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34

Step 12: Proposed Levy

Propositions and the Tax Cap

- Proposition information now required in the tax cap form

Proposition Type	Is Proposition Excluded from the Tax Cap?
Proposition for additional transportation service	No
Proposition for educational programs (separate from core budget proposition)	No
Proposition for capital expenditure	Yes
Proposition for transportation capital expenditure	Yes



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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 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions

\$111,595,426

Tax Levy Required By Budget

Do you have any additional propositions that would require a tax levy for the coming fiscal year?

- Yes
 No

Propositions for additional transportation services or educational programs (separate from core budget propositions).

Note: The amount entered in this field is included when determining if your school district is over the Tax Levy Limit.

Propositions for capital expenditures and for transportation capital expenditures.

Note: The amount entered in this field is not included when determining if your school district is over the Tax Levy Limit.

Fiscal year ending 2022 Proposed Levy

\$111,650,000

Difference Between Tax Levy Limit and Proposed Levy

(\$54,574)

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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36

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 2022?

- Yes
 No



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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 2021	\$108,600,000
Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$200,000
Total Tax Cap Reserve Amount (including Interest Earned) from FYE 2021	---
Tax Rate Growth Factor	1.0048
PiLOs Receivable FYE 2021	\$3,933,203
Tort Exclusion Amount Claimed in FYE 2021	50
Capital Tax Levy Exclusion FYE 2021	\$559,644
Allowable Levy Growth Factor	1.0123
PiLOs Receivable FYE 2022	\$4,000,000
Available Carryover from FYE 2021	---
Tax Levy Limit Before Adjustments/Exclusions	\$110,796,426
Exclusions	
Tort Exclusion	50
Capital Tax Levy Exclusion FYE 2022	\$500,000
Teachers' Retirement System Exclusion	50
Employees' Retirement System Exclusion	50
Total Exclusions	\$500,000
Your FYE 2022 Tax Levy Limit, Adjusted for Transfers plus Exclusions	\$111,595,426
Total Tax Cap Reserve Amount Used to Reduce FYE 2022 Levy	---
FYE 2022 Proposed Levy, Net of Reserve	\$111,650,000
Difference Between Tax Levy Limit and Proposed Levy	(\$54,574)
Do you plan to override the Tax Cap for FYE 2022?	Yes

Cancel

Previous Next



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Property Tax Cap Union Free School District (280663401500)
Fiscal Year Ending: 06/30/2022

Form Status: Unsubmitted


- Home
- Tax Cap Form Selection
- Tax Cap Printable Summary
- Tax Cap Website
- Levy Limit Formula
- Feedback

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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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.

School District Responsibility

District officials are responsible for determining the tax levy limit for their school district.
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 School District - Independent Superinten of ██████████ Union Free School District on 01/08/2021.


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Form Status: Submitted

- Home
- Tax Cap Form Selection
- Tax Cap Printable Summary**
- Tax Cap Website
- Levy Limit Formula
- Feedback

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.

←

Certifier

Summary

Tax Levy Limit, Before Adjustments and Exclusions	
✓ Real Property Tax Levy FYE 2021	\$109,600,000
✓ Tax Cap Reserve Offset from FYE 2020 Used to Reduce FYE 2021 Levy	\$200,000
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✓ Tax Base Growth Factor	1.0048
✓ PILOTs Receivable FYE 2021	\$3,933,203
✓ Tort Exclusion Amount Claimed in FYE 2021	\$0
✓ Capital Tax Levy Exclusion FYE2021	\$859,644



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41

Form Status: Unsubmitted

Step 15 of 15 - Conclusion


How to Proceed...

This Form is ready for submission.

You do not have the rights to submit this Form. Please contact your Certifier to submit this Form.

If it is your responsibility to submit this form, please review our [enrollment instructions](#) for information on how to add the appropriate permissions.

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



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42

Contact Information

- State Education Department (SED)
 - 518-474-6541
 - <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>
 - Link to Official Tax Cap Guidance:
http://www.p12.nysed.gov/mgtserv/documents/PropTaxCap_SE_D_Final_1-13-20.pdf
- Department of Taxation and Finance
 - Equalization Ratios and Tax Base Growth Factor – 518-474-5666
- Office of the State Comptroller
 - 1-866-321-8503
 - Option 1 – Technical Issues & Enrollment Requests
 - Option 3 – Tax Cap application questions
 - LGSAMonitoring@osc.ny.gov
 - <https://www.osc.state.ny.us/local-government/property-tax-cap>

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43

Thank You

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

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44