

# Property Tax Cap for Villages

Maria Stamoulis and Elise Amodeo  
Monitoring and Analysis Unit



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

1

## Topics for Today's Session

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



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

2

## Issues Relating to COVID-19

- The Tax cap law is still in effect
  - As of 4/9/20 the tax cap law has not been suspended
- All expenses, including COVID-19 expenses, are subject to the tax cap
  - As of 4/9/20 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)



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

3

## Tax Cap Legislation

### Overview

- The 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.

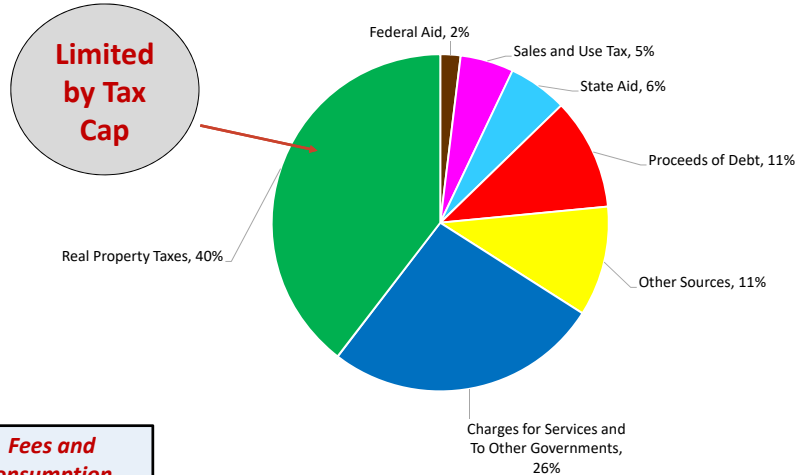


NYS COMPTROLLER  
THOMAS P. DiNAPOLI

4

## Tax Cap Legislation

All Villages, FYE 2019 Revenues



Limited  
by Tax  
Cap

*Fees and  
consumption-  
based charges are  
NOT limited.*

NYS COMPTROLLER  
THOMAS P. DiNAPOLI

5

## Tax Cap Legislation

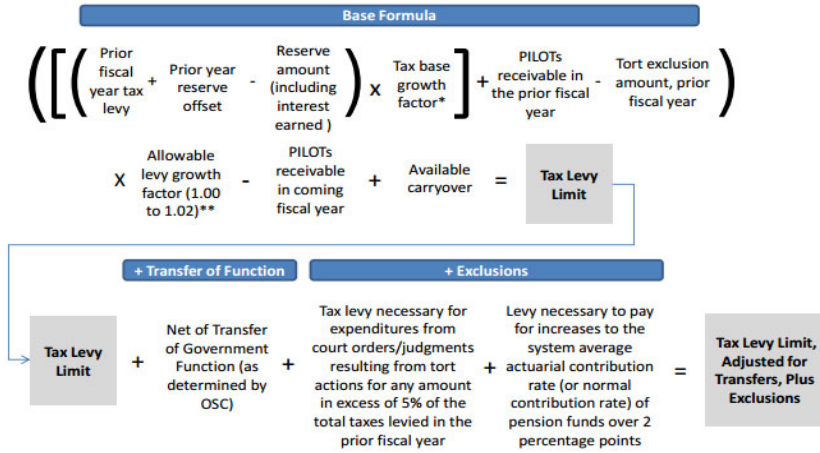
### Calculation Involves Several Components

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

NYS COMPTROLLER  
THOMAS P. DiNAPOLI

6

## Tax Cap Formula



## Tax Cap Legislation

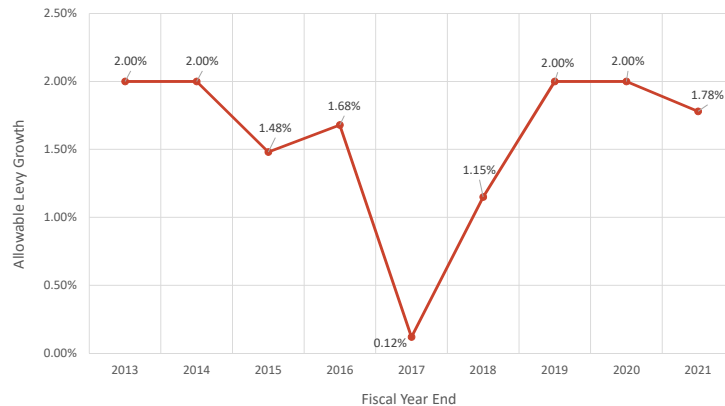
### Allowable Levy Growth Factor

- Allowable levy growth is not always 2%; it is tied to the actual rate of inflation.

Fiscal Year Beginning 2020		
Fiscal Year Period	Inflation Factor	Allowable Levy Growth Factor
January 1 - December 31	2.07%	1.0200
March 1 - February 28	1.90%	1.0190
April 1 - March 31	1.85%	1.0185
<b>June 1 - May 31</b>	<b>1.78%</b>	<b>1.0178</b>
August 1 - July 31	1.89%	1.0189

## Tax Cap Legislation

### Allowable Levy Growth for 5/31 Villages



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

9

## Tax Cap Legislation

### Override

- The law allows local governments to override the levy limit.
- A village must enact a local law to override before budget adoption.
  - The local law must contain language that clearly overrides the levy limit.
- The governing board must approve by at least 60% of voting power (e.g., 3 out of 5).



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

10

Fiscal Year Beginning 2019

Tax Cap Report Submissions

Override by Local Government Type

Type	Total # of Entities	Total Submitted	% Submitted	# Planning to Override	% Planning to Override
County	57	57	100%	3	5%
City	61	61	100%	15	25%
Town	933	919	98%	183	20%
<b>Village</b>	<b>534</b>	<b>526</b>	<b>99%</b>	<b>109</b>	<b>21%</b>
School District	676	675	100%	12	2%
Fire District	891	849	95%	189	22%
<b>Grand Total</b>	<b>3152</b>	<b>3087</b>	<b>98%</b>	<b>511</b>	<b>17%</b>



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

## Tax Cap Legislation

### Consequences of Exceeding the Limit

- If a village levies more than the tax levy limit without an override, the village must place the excess amount in a reserve.
  - Must be an interest-bearing account.
  - Must be used to offset the tax levy the following fiscal year.
- If, prior to adoption of the budget, the village board successfully passed an override local law, no reserve is required.



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

## Common Errors

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



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

13

## Common Errors

### Omitted Taxes

- Omitted Taxes are property tax adjustments billed on a subsequent tax roll.
  - Changes in property ownership can result in a reduction in allowable exemptions.
  - A new owner is responsible for any additional prorated tax using the revised exemptions and preceding year tax rates.
  - If omitted taxes are added to the amounts to be levied, adjustments to the proposed and prior tax cap levy calculations may be needed.
  - No adjustment is needed for omitted taxes if the amount to be levied is deducted from the aggregate amount of taxes to be levied for the current year.



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

14

## Common Errors

### Benefit Assessment vs. User Fee

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



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

15

## Reporting Requirements

### Who Must File Property Tax Data 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.



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

16



## Reporting Requirements

- Local Governments must calculate the tax levy limit and report the data elements to the State.
  - Must use OSC's form to report (OSC Online Services System).
  - Form must be submitted prior to budget adoption.
- Tax Cap form must be submitted even if an override is enacted.



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

17

## 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>



NYS COMPTROLLER  
THOMAS P. DiNAPOLI

18

# OSC Online Reporting System

## Online Services

**Important!** Retirement Online has been upgraded with new services and features that enable you to review your retirement account details and conduct transactions in real time. Due to enhanced security features, you will need to re-register for the new Retirement Online. **Please follow this link to re-register now.** We believe you'll welcome our new features and self-service improvements. If you have any questions, please contact the ERS call center at:

- Toll-free: 1-866-805-0990 (long distance within the U.S., Puerto Rico and Virgin Islands)
- Locally: 518-474-7736

**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**

**Scheduled Outage - February 18 and 19, 2017**  
Due to scheduled maintenance, online services will be unavailable from 7am on Sunday, February 19 until the evening of Sunday, February 19.

New York State Comptroller  
THOMAS P. DINAPOLI **TEST**

Online Services | Users | Apps | Pass 1

### Welcome to Online Services

Local Government Constitutional Tax Limit Filing System  
Local Government Real Property Tax Cap Filing System

**Online Services Applications**

You are currently subscribed to the following applications:

- Tax Limit
- Tax Cap

**Municipality Information**

Municipality Name	Village of [REDACTED]
Municipality Code	430417801060
Number of Users	5
Application(s)	Tax Cap, Tax Limit

[Manage Users](#)

**User Information**

Name	F [REDACTED]
User ID	PTCTEST [REDACTED]
Previous Last Access	Mar 03, 2017 11:24 AM
Password Expiration Date	Jul 26, 2017 12:00 AM
Created On	Aug 30, 2013 09:53 AM

[Manage Profile](#)

NYS COMPTROLLER  
THOMAS P. DINAPOLI

Office of the State Comptroller  
**Online Services**  
 New York State Comptroller  
 Thomas P. DiNapoli

Pass Word (TLCTestHempsteadPreparer) Logout  
 Apps

News | My Profile

Village of

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.

NYS COMPTROLLER  
**THOMAS P. DiNAPOLI** 21

Office of the State Comptroller  
**Online Services**  
 New York State Comptroller  
 Thomas P. DiNapoli

Pass Word (PTCTES) (user) Logout  
 Apps

News | My Profile

**Property Tax Cap** Village of

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="#">05/31/2021</a>	Unsubmitted
<a href="#">05/31/2020</a>	Submitted and Closed
<a href="#">05/31/2019</a>	Submitted and Closed
<a href="#">05/31/2018</a>	Submitted and Closed
<a href="#">05/31/2017</a>	Submitted and Closed
<a href="#">05/31/2016</a>	Submitted and Closed
<a href="#">05/31/2015</a>	Submitted and Closed
<a href="#">05/31/2014</a>	Submitted and Closed
<a href="#">05/31/2013</a>	Submitted and Closed

NYS COMPTROLLER  
**THOMAS P. DiNAPOLI** 22


**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	1.0000
* PILOTs Receivable FYE 2020	---
* Tort Exclusion Amount Claimed in FYE 2020	\$0
* Allowable Levy Growth Factor	1.0178
* 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	

  
 NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

23

**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 **\$825,000**

Does the proposed levy amount equal the amount actually levied?

Yes, \$825,000 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.

  
 NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

24

## Prior Year Levy Re-Cap

- **Include:**
  - General Fund Levy
  - Omitted Taxes
  - Dependent Special District property taxes
  - Benefit Assessments and Special Ad Valorem levies
- **Do NOT Include:**
  - Independent Special District taxes
  - User Fees
  - Re-Levy Amounts



### 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



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?

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](#)

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 **\$12,000**.

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

Form Status: Unsubmitted

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 1.0000 has been provided for this fiscal year.

Allowable Levy Growth Factor

Your Allowable Levy Growth Factor is 1.0178.

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?

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.

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.







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.

<u>Calculation #1</u> <b>\$7,713</b>	OR	<u>Calculation #2</u> <b>\$12,491</b>
---	----	--

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.

<b>Calculation #1:</b> 2020 Levy Limit                   \$832,713 -2020 Actual Levy + Reserve Offset   - <u>\$825,000</u> <b>\$7,713</b>	<b>Calculation #2:</b> 2020 Levy Limit                   \$832,713 x 1.5%                                   x <u>.0150</u> <b>\$12,491</b>
--	---

Available Carryover

The maximum Available Carryover that you can apply to this year's tax cap calculation is \$7,713.

- I will carry over the full amount of \$7,713.
- I will carry over a lesser amount.



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.

<u>Calculation #1</u> <b>\$0</b>	OR	<u>Calculation #2</u> <b>\$20,570</b>
-------------------------------------	----	--

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

For the fiscal year ending 2021, there is no exclusion for the Police and Fire Retirement System.



Step 10 of 15 - Transfer of Local Government Functions

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

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	\$90,000
Tax Cap Reserve Offset from FYE 2019 Used to Reduce FYE 2020 Levy	\$12,000
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2020	---
Tax Base Growth Factor	1.0000
PILOTs Receivable FYE 2020	\$0
Tort Exclusion Amount Claimed in FYE 2020	\$0
Allowable Levy Growth Factor	1.0178
PILOTs Receivable FYE 2021	\$0
Available Carryover from FYE 2020	\$1,800
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$105,616</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>\$105,616</b>
Exclusions	
Tort Exclusion	\$7,500
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$7,500</b>
<b>Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$113,116</b>

**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**

\$113,116

**Fiscal year ending 2021 Proposed Levy**

112,000

**Difference Between Tax Levy Limit and Proposed Levy**

\$1,116

Form Status: Unsubmitted

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  
\$847,505

Fiscal year ending 2021 Proposed Levy

Difference Between Tax Levy Limit and Proposed Levy  
(\$152,495)

**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.



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

39

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 2021?

Yes  
 No



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

40

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	\$825,000
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	1,0000
PiLOTS Receivable FYE 2020	\$6,000
Tort Exclusion Amount Claimed in FYE 2020	\$0
Allowable Levy Growth Factor	1,0178
PiLOTS Receivable FYE 2021	\$6,000
Available Carryover from FYE 2020	\$7,713
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$847,505</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>\$847,505</b>
Exclusions	
Tort Exclusion	\$0
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$0</b>
<b>Your FYE 2021 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$847,505</b>
Total Tax Cap Reserve Amount Used to Reduce FYE 2021 Levy	---
<b>FYE 2021 Proposed Levy, Net of Reserve</b>	<b>\$846,000</b>
<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$1,505</b>
Do you plan to override the Tax Cap for FYE 2021?	No

Cancel Previous Next

NYS COMPTROLLER  
THOMAS P. DiNAPOLI

41

Property Tax Cap

Village of <sup>(0)</sup>  
Fiscal Year Ending: 05/31/2021

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](#).

NYS COMPTROLLER  
THOMAS P. DiNAPOLI

42

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:**


**Last Name:**

**Title:**

**Phone Number:**

**Email Address:**


I hereby submit this Real Property Tax Cap Form for the Village of

  
 NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

43

## 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)

  
 NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

44

# Thank You

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



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**