

# Office of the New York State Comptroller

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## Property Tax Data Description – 2013 and 2014

### Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates

Note: The table presented for 2013 and 2014 replaces the information shown in Overlapping Real Property Tax Tables (Table 1 and Table 2). The presentation of these 2013 and 2014 tax levies and rates is not comparable to the rates displayed in the tables for 2012 and years prior.

<http://www.osc.state.ny.us/localgov/orptbook/taxrates.htm>

#### Notable changes are as follows:

- We are no longer including Assessed Value Tax Rates or Equalization Rates. Equalization rates are available online at: <http://www.tax.ny.gov/research/property/assess/egratecounty.htm>
- Each class of government will have a full value tax rate, therefore, there is no longer a separate calculation for the town/city portion of each County. Only one County full value tax rate will be displayed.
- The Levy and Tax Rate tables have been combined.
- The School District Tax Rates are located on our website:  
<http://www.osc.state.ny.us/localgov/orptbook/index.htm>

### File Description

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The Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates Table is a single excel file that contains property tax information for individual local governments. The file contains four tables (one for counties, cities, towns and villages), included on separate tabs within Excel. Future releases of this file will include tables for other taxing jurisdictions such as fire districts and independent special districts including library districts. A description of the elements included in each of the tables is provided below.

### County Table Description

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#### Overview

The primary source of information for the data included in the County table is the Schedule of Real Property Taxes and Assessments (MA-144) filed by counties with this office. The county full value tax rate that is presented in the table has been adjusted to reflect the various payments and credits made between counties and their component local governments. It therefore reflects the most accurate overall depiction of property tax burden at the county level and is comparable from one county to the next.

#### Table Elements

**Municipal Code** – a 12-digit code that uniquely identifies each county. Our experienced data users will use this code to merge tax levy data with other types of local government financial information available on the OSC website.

**Entity Name** – County Name

**Countywide Levy** – The county general tax levy. It does not include levies for special districts of the county or levies for part-county purposes.

**County District Levies** – This column includes ad valorem taxes and assessments for part county purposes as well as taxes for special districts governed by the county. These taxes include:

- Part-county sewer taxes and assessments
- Part-county water taxes and assessments
- Part-county police taxes
- Other part-county taxes and assessments
- Levies for consolidated health districts
- District superintendent of schools
- Levies for other types of county districts.

**Adjustments to County Levy** – This column is the net result of the sum of additions and subtractions to the total levy. The adjustments which increase the county levy and those that decrease the county levy are described below.

## Property Tax Data Description – 2013 and 2014

**Adjustments which Add to the County Levy** – The adjustments in this column will add to the total county levy. In general, these taxes are levied by the county, but, in some cases, may be shown on another municipality’s tax roll. For example, a county provides a county service within a town and rather than billing the town for the service, the county “charges back” the cost of that service to the town’s tax levy (chargeback). The items that are added to the county levy include:

- Amounts levied for a county self-insurance plan
- Chargebacks for erroneous assessments
- Chargebacks for assessment roll printing
- Chargebacks for election expenses
- Chargebacks for community college
- Chargebacks for social services
- Deficit from prior year tax rate
- Excess from current year tax rate
- Other, including omitted taxes

**Adjustments which Subtract from the County Levy** – These adjustments include any payments that were made to reduce the county taxes or other adjustments that reduced the county tax levy. These items, will therefore be subtracted from the total county tax levies, and include the following:

- Excess from prior year tax rate
- Deficit from current year tax rate
- Payments to reduce taxes
- Other offsets to county tax levy

**Sales Tax Credit** – Counties collect sales tax and may share the sales tax revenues with towns, based on a sharing arrangement. In many instances, rather than receiving the sales tax revenue from the county, a town may elect to have the county apply the town’s share of the sales tax to reduce the county tax levy burden on town residents. The amount shown in this column represents the sales tax that towns opted to use to reduce the county levy, and therefore this amount is subtracted from the total county tax levies column.

**Total County Tax Levy** – The Total County Levy is the levy figure from which the county full value tax rate is calculated. It is the total of countywide and special district levies plus adjustments which add to the levy as described above. Adjustment which subtract from the levy and sales tax credits are subtracted from the total county levy figure as well.

**Taxable Full Value** – A measure of property value and the base on which county taxes are levied. Specifically, the full valuation of the taxable real property on each of the assessment rolls is computed by dividing the total taxable assessed value (for county purposes) of the real property on the roll by the final State equalization rate established for that assessment roll.

**Full Value Tax Rate** – The total county tax levy per \$1,000 full valuation. This measure shows the overall property tax burden at the county level and because it is based on full valuation, the measure is generally comparable across counties.

### City Table Description

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#### Overview

The primary source of the city tax levy and taxable full value information is the Constitutional Tax Limit (CTL) form as reported by the local government. Information from the Schedule of Real Property Taxes and Assessments (MA-144) filed by counties with this office is also used to show the amounts levied by the county on city property owners.

#### Table Elements

**Municipal Code** – a 12-digit code that uniquely identifies each city. Our experienced data users will use this code to merge tax levy data with other types of local government financial information available on the OSC website.

**Entity Name** – City Name

**County** – The county in which the city is located.

**Levy** – The total amount of real property taxes levied for all funds in the city's annual budget. The Big Five Cities (Buffalo, Rochester, Syracuse, Yonkers, and New York) have school districts that are fiscally dependent on their respective city. The taxes levied for education in these cities are not included in this table. These funds are reported separately in the tax table for the school district.

**Taxable Full Value** – The full value of the taxable real property is computed by dividing the total taxable assessed valuation of the real property on the roll by the final State equalization rate (or special state equalization ratio – in the case of the Big Five Cities of Buffalo, Rochester, Syracuse, Yonkers, and New York City) established for that assessment roll.

**Full Value Tax Rate** – The total city tax levy per \$1,000 taxable full valuation. This measure shows the overall property tax burden at the city level and, because it is based on full valuation, the measure is generally comparable across cities.

**County Levy** – The total county taxes levied on tax payers who reside within the city. It is the total of countywide and special district levies and includes both positive and negative adjustments to the levy.

### Town Table Description

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#### Overview

The primary source of information for the data included in the Town table is the Schedule of Real Property Taxes and Assessments (MA-144) filed by counties with this office.

#### Table Elements

**Municipal Code** – a 12-digit code that uniquely identifies each town. Our experienced data users will use this code to merge tax levy data with other types of local government financial information available on the OSC website.

**Entity Name** – Town Name

**County** – The county in which the town is located.

**General Town Levy** – The town general fund tax levy. It includes the general town-wide levy as well as any general fund levy raised specifically for the portion of the town outside village. It does not include levies for special districts of the town or levies for omitted taxes.

**Highway Levy** – Highway levy for the town and town outside village.

**Fire Protection District Levy** – Levies for fire protection districts.

**Other Special District Levy** – Levies for any other dependent special districts of the town. These include: lighting, sewer, water, water supply, refuse/garbage, and any other special districts not listed.

**Sales Tax Credits to Reduce Town Levy** – Counties collect sales tax and may share the sales tax revenues with towns, based on a sharing arrangement. In many instances, rather than receiving the sales tax revenue from the county, a town may elect to have the county apply the town's share of the sales tax to reduce the town tax levy burden on town residents. The amount shown in this column represents the sales tax that towns opted to use to reduce the town levy, and therefore this amount is subtracted from the total town tax levies column.

**Total Town Tax Levy** – The sum of general town levy, highway levy, fire protection district levy and the special district levies. The sales tax credits are subtracted from the total town tax levy.

**Town Taxable Full Value** – A measure of property value and the base on which town taxes are levied. Specifically, the full valuation of the taxable real property on each of the assessment rolls is computed by dividing the total taxable assessed value (for town purposes) of the real property on the roll by the final State equalization rate established for that assessment roll.

**Full Value Tax Rate** – The total town tax levy per \$1,000 taxable full valuation. This measure shows the overall property tax burden at the town level and, because it is based on full valuation, the measure is generally comparable across towns.

**Tax Levy for Fire Districts** – Total taxes levied for the support of fire districts within the town. Fire districts are independent districts of the town, and governed by a separately elected Board of Fire Commissioners.

**County Levy** – The total county taxes levied on tax payers who reside within the town. It is the total of countywide and special district levies and includes both positive and negative adjustments to the levy.

### Village Table Description

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#### Overview

The primary source of the village tax levy and taxable full value information is the Constitutional Tax Limit (CTL) form as reported by the local government.

#### Table Elements:

**Municipal Code** – a 12-digit code that uniquely identifies each village. Our experienced data users will use this code to merge tax levy data with other types of local government financial information available on the OSC website.

**Entity Name** – Village Name

**County** – The county in which the village is located

**Levy** – The total amount of real property taxes levied for all funds in the village's annual budget

**Taxable Full Value** – The full value of the taxable real property is computed by dividing the total taxable assessed valuation of the real property on the roll by the final State equalization rate established for that assessment roll.

**Full Value Tax Rate** – The total village tax levy per \$1,000 taxable full valuation. This measure shows the overall property tax burden at the village level and, because it is based on full valuation, the measure is generally comparable across villages.



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