

# Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



## Property Tax Data Description – 2015

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

June 2016

Note: The presentation of these 2015 tax levies and rates is not directly comparable to the rates displayed in the tables for 2014 and years prior.

<http://www.osc.state.ny.us/localgov/orptbook/datadescription.pdf>

### Notable changes are as follows:

- We no longer include assessed value tax rates or equalization rates. Equalization rates are available online at: <https://www.tax.ny.gov/research/property/assess/eqratescounty.htm>
- Because each class of government has a full value tax rate, there is no longer a separate calculation for the town/city portion of each county. Only one county full value tax rate is displayed.
- We no longer break out the general and highway fund levies for towns.
- Levy and Tax Rate tables are now combined.
- School District Tax Rates are located on our website at: <http://www.osc.state.ny.us/localgov/orptbook/taxrates.htm>

### File Description

---

The Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates Table is housed in a single Excel file that contains property tax information at the individual local government level. The file contains four tables (one each for counties, cities, towns and villages) in separate tabs. 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

---

#### Overview

The primary source of information for the data included in the County Table is the Tax Data Verification Form 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 reflects the most accurate depiction of overall 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. Experienced data users can use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

**Entity Name** – County name.

**Countywide Levy** – The county general tax levy net sales tax credits<sup>1</sup> and payments to reduce taxes. Figures do 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 that are dependent for tax-cap purposes. 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.
- District superintendent of schools.
- Levies for other types of county districts.

---

<sup>1</sup> 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. Therefore, the impact of the sales tax credit is reflected in the total county tax levies column.

**Adjustments to County Levy** – This column represents the net result of all additions and subtractions to the total levy. Adjustments that either increase or decrease the county levy are described below.

**Adjustments that Add to the County Levy** – In general, these adjustments reflect taxes being levied by the county but may be included 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). Typical 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.
- Other, including omitted taxes.

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

**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 county district levies plus adjustments which add and subtract from the levy, as described above.

**County Taxable Full Value** – A measure of property value and the base upon 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 taxable full valuation. This measure shows the overall property tax burden at the county level. Because it is based on full valuation, the measure is generally comparable across counties.

### Village Table Description

---

#### 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. Experienced data users can use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

**Entity Name** – Village name.

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

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

**Village 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. Because it is based on full valuation, the measure is generally comparable across villages.

### City Table Description

---

#### Overview

The primary source of the city tax levy and taxable full value information is the CTL form, as reported by the local government. Information from the Tax Data Verification Form filed by counties with OSC 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. Experienced data users will use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

**Entity Name** – City name.

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

**City 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.

**City 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 city tax levy per \$1,000 taxable full valuation. This measure shows the overall property tax burden at the city level. Because it is based on full valuation, the measure is generally comparable across cities.

**County Levy** – The total county taxes levied on taxpayers who reside within the city. It is the total of countywide and county district levies and includes adjustments that add to or subtract from the county levy.

### Town Table Description

---

#### Overview

The primary source of information for the data included in the Town table is the Tax Data Verification Form filed by counties with this office. The town full value tax rate presented in the table has been adjusted to reflect the transactions that occur between the towns and the counties in which they are located.

#### Table Elements

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

**Entity Name** – Town name.

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

**Town Levy** – This column includes the combined town general and highway fund tax levies and net sales tax credits. It includes all town-wide levies as well as any general fund/highway fund levies raised specifically for the portion of the town-outside-village. It also includes chargebacks added to the town levy by the county which will later be subtracted. It does not include levies for special districts of the town or levies for omitted taxes.

**Fire Protection District Levy** – This column reflects levies for fire protection districts.

**Dependent District Levies** – This column reflects 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.

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

**Adjustments which Add to the Town Levy** – The adjustments in this column will add to the total town tax levy. The items that are added to the town levy are:

- Omitted taxes.
- Chargebacks that are billed by the county and added to the tax roll by the town.

---

<sup>2</sup> 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 some 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. Therefore, the impact of the sales tax credit is reflected in the total town tax levies column.

**Adjustments which Subtract from the Town Levy** – The adjustments in this column will subtract from the total town levy. These taxes are levied by the county, but, in some cases, they may be added to the town’s levy on the 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. Typical items that are subtracted from the town 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.

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

**Town Taxable Full Value** – This is a measure of property value and the base upon 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. Because it is based on full valuation, the measure is generally comparable across towns.

**Tax Levy for Fire Districts** – This column reflects 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.

**Other Independent Special Districts** – This column includes all special districts that have separate, independent elected boards and which have the authority to levy a tax or can require a municipality to levy a tax on their behalf. These districts include libraries, consolidated health districts and any other special districts that meet the definition noted above.

**County Levy** – This column reflects the total county taxes levied on taxpayers who reside within the town. It is the total of countywide and special district levies and includes adjustments that add to or subtract from the county levy



Like us on Facebook at [facebook.com/nyscomptroller](https://facebook.com/nyscomptroller)

Follow us on Twitter @[@nyscomptroller](https://twitter.com/nyscomptroller)