Chapter 59 of the Laws of 2014 (Part FF) establishes a property tax freeze. This legislation generally provides that certain taxpayers who reside within a “freeze-compliant” taxing jurisdiction will receive a credit. To be considered “freeze-compliant” a taxing jurisdiction must certify to the State Comptroller, the Commissioner of Taxation and Finance, and the Commissioner of the State Education Department (in the case of school districts) that the adopted budget is within the State Property Tax Cap.

To comply with the law, taxing jurisdictions also must submit proposed and adopted budget information. The law requires that all taxing jurisdictions, regardless of whether they are freeze-compliant, must report budget information to OSC.

OSC has developed an online application that will assist local officials in meeting these reporting requirements. A summary of the data fields is provided below.

Override Section (Does Not Apply to School Districts)

CEOs or budget officers of local governments and independent special districts will be required to answer questions about whether or not they have passed a local law (local governments) or resolution (special districts) to override the tax cap. Those who passed an override must certify that they have repealed the local law or resolution in order to be considered freeze-compliant. Please note these fields do not apply to school districts.

**Tax Cap Override:**
The CEO or budget officer indicates whether the taxing jurisdiction has passed a local law or resolution authorizing an override of the property tax cap. If override legislation was not passed, there will be no further questions to answer in this section. If an override was passed, then additional information will be required.

**Tax Cap Override Repeal:**
If the CEO or budget officer indicated that override legislation was passed, then they will be asked whether the override law or resolution has been repealed.

**Tax Cap Override Declaration:**
If there was override legislation passed, but it has been subsequently repealed, then the CEO or budget officer will need to check a box to certify that the override legislation was actually repealed.

**Acknowledgement of Non-Repeal of Tax Cap Override:**
If the CEO or budget officer indicates that the override legislation was not repealed, then they will need to check a box acknowledging that they are not freeze compliant.
**Property Tax Freeze: Property Tax Freeze Instructions for Reporting and/or Certification**

**Tax Levy Section**

In this section of the form, tax levy limit and information on taxes to be levied will be collected, along with the certification of freeze-compliance, or the acknowledgement that the budget is not freeze compliant.

**Tax Levy Information:**
This pre-populated field provides the tax levy limit from the most recently submitted property tax cap form. If the taxing jurisdiction has not filed a tax cap form, then this field will state “Not Filed.”

**Tax Levy Limit:**
This is the actual tax levy limit for the listed fiscal year. This figure should be the same as the one provided in the “Tax Levy Information” field. However, if there have been changes to the tax levy limit calculation since the filing of the tax cap form, then a different levy limit may be entered in this field. If a different figure is entered, then you should update the tax cap form to match—this will not occur automatically.

**Taxes To Be Levied:**
This is the amount to be levied on the tax and assessment rolls and should match the adopted budget. Please calculate this figure in the same manner as it is calculated for tax cap purposes. If the amount entered here is greater than the Tax Levy Limit, then the taxing jurisdiction will not be able to certify that the budget is freeze compliant.

**Certification of Freeze-Compliant Budget:**
In instances where the levy amount is within the limit, a certification statement will appear. In the case of school districts, the CEO (Superintendent) is required to select the checkbox certifying that the adopted budget does not exceed the tax levy limit. For a local government, the CEO or budget officer may perform this certification.

**Acknowledgement of Freeze Non-Compliant Budget:**
If the taxes to be levied are greater than the levy limit, then there will be no option provided to certify for tax freeze purposes. Instead, an acknowledgement will be made by the CEO (or budget officer in the case of local governments) that the local government or school district is not freeze compliant.

**Need Assistance?**

If you need assistance in completing the Property Tax Freeze Submission, please contact the Monitoring and Analysis unit at (518) 408-4934 or toll free 1-866-321-8503 (option 3) or email: LGSAMonitoring@osc.state.ny.us

If you need assistance with accessing the form (password or log in issues), please select option 1 from the automated telephone menu or email: LOCALGOV@osc.state.ny.us