

# Tax Data Verification

Ingrid Otto-Jones & Elise Amodeo  
Monitoring and Analysis Unit



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

# Topics for Today's Session

- History – Schedule of Real Property Taxes
- Review Process – Collection and Computation
- Reporting Requirements – Online Service Filing System
- Data Output – Importance of Accurate Data
- Q&A Segment



# Schedule of Real Property Taxes

## What Are We Talking About?

- Schedule of Real Property Taxes
- Collection of:
  - Taxable assessed values
  - Taxes levied
  - Supplemental information



# Schedule of Real Property Taxes

## History

- Counties report tax data information to OSC on an annual basis.
  - Prior to 2015, municipalities reported tax data using the MA-144 form.
  - In 2015, municipalities starting reporting tax data using a spreadsheet-based Tax Data Verification (TDV) Form.



Account No.	ITEM	EDP Code	AMOUNT (Use Whole Dollars) (Do NOT Enter Cents)	OSC Only			EDP CODE	TOTAL AMOUNT
					CTV	TTV		
	<b>COUNTY TAXES AND ASSESSMENTS:</b>							
	<b>General Tax</b>	4P001	13,342,524		0	0	4P001	13,342,524
A1004	Part-County Police Tax	4P004			0	0	4P004	0
G1001	Part-County Sewer Tax and Assessments	4P005			0	0	4P005	0
F1001	Part-County Water Tax and Assessments	4P006			0	0	4P006	0
	Other Part-County Taxes (Specify):	4P009			0	0	4P009	0
A650	Special Levies for: Consolidated Health Districts	4P010			0	0	4P010	0
	District Superintendent of Schools	4P011			0	0	4P011	0
	Other (specify)	4P012			0	0	4P012	0
A430	(ADD) Town and City Accounts:				0	0		
	County Self-Insurance Plan	4P101			0	0	4P101	0
	Chargebacks for: Erroneous Assessments	4P102	98,634		0	0	4P102	98,634
	Assessment Roll Printing	4P103			0	0	4P103	0
	Election Expenses	4P104	68,908		0	0	4P104	68,908
	Community College	4P105			0	0	4P105	0
	Social Services (specify)	4P106			0	0	4P106	0
	Other (specify)	4P109			0	0	4P109	0
	Deficit from Prior Year Tax Rate	4P107			0	0	4P107	0
	Excess from Current Year Tax Rate	4P108			0	0	4P108	0
A430	(DEDUCT) Town and City Accounts:				0	0		
	Excess from Prior Year Tax Rate	4P201			0	0	4P201	0
	Deficit from Current Year Tax Rate	4P202			0	0	4P202	0
	Payments to Reduce Taxes	4P203	167,542		0	0	4P203	167,542
	Other (specify)	4P209			0	0	4P209	0
	<b>TOTAL COUNTY TAX LEVY</b>	<b>4P210</b>	13,342,524	CTV	13,342,524	0	<b>4P210</b>	<b>13,342,524</b>
A430C	(DEDUCT) Sales Tax Credit to Reduce County Levy	4P215			0	0	4P215	0
	<b>NET COUNTY TAX LEVY</b>	<b>4P220</b>	13,342,524		0	0	<b>4P220</b>	<b>13,342,524</b>
	Returned School & Village Taxes (Do NOT add in Totals)	4P302	2,049,169		0	0	4P302	2,049,169
	<b>TOWN TAXES:</b>				13,342,524			
A640	General (Townwide)	4P401	5,373,594		CTV	0	4P401	5,373,594
	General (Town Outside Village)	4P402				0	4P402	0
	Highway (Townwide)	4P404	2,402,882			0	4P404	2,402,882
	Highway (Town Outside Village)	4P403				0	4P403	0
	<b>TOTAL TOWN TAX LEVY</b>	<b>4P407</b>	7,776,476	TTV		7,776,476	<b>4P407</b>	<b>7,776,476</b>

## Original MA-144 Form

### Schedule of Real Property Taxes and Assessments



NYS COMPTROLLER  
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<b>County</b>					
<b>Description</b>	<b>TOTAL AMOUNTS</b>				
County General Tax	72,164,768.15	10,891,833.63	1,031,457.95	2,447,036.06	5,115,091.06
County Police	-	-	-	-	-
<b>Total District Levies</b>	-	-	-	-	-
<b>Total District User Fees</b>	-	-	-	-	-
County Chargebacks	21,277.15	4,306.44	-	1,276.27	-
County Self-Insurance Plan	-	-	-	-	-
Omitted Tax - County	4,563.52	4,306.44	-	-	-
<b>Total Adjustments to County Levy</b>	25,840.67	8,612.88	-	1,276.27	-
<b>Total County Levy</b>	72,190,608.82	10,900,446.51	1,031,457.95	2,448,312.33	5,115,091.06
County Sales Tax Credit	-	-	-	-	-
<b>Taxable Full Value</b>	9,741,074,112.00	1,473,353,455.42	139,524,589.00	331,020,171.43	691,910,920.00
<b>Full Value Tax Rate</b>	7.41				
<b>Town</b>					
<b>Town General Highway Levy</b>	23,538,585.49	-	142,639.97	880,283.68	985,386.68
Town Blended Fire District	1,103,806.35	-	-	-	-
Town Fire Protection District	4,067,851.47	-	144,366.15	188,699.95	602,501.04
<b>Total Fire Protection Levy</b>	5,171,657.82	-	144,366.15	188,699.95	602,501.04
Town Ambulance District	382,264.36	-	36,233.95	-	-
Town Drainage District	99,670.63	-	-	657.83	-

## Spreadsheet-Based Tax Data Verification Form

Schedule of Real Property Taxes and Assessments

# The 2018 Review Process

## Online Services Application

- In 2018, municipalities will report the schedule of real property taxes using Online Services.
- The process will stay the same, for the most part.
  - Counties provide tax rolls to Taxation and Finance.
  - Tax roll data is uploaded into the OSC system and analyzed.
  - Questionnaire is sent to municipalities to request additional information.
  - OSC sends municipalities the summary for review and approval.
- Reviews will begin March 2018, on a rolling basis.



# 2018 Review Process

## Online Services Application

- **New Functionality**
  - File questionnaire electronically
  - View tax roll summaries and calculations
  - Approve summary electronically
  - View prior year data
  - Read-only access for other interested local officials





# Review Process

## Collection of Data

- **Required: Tax Rolls**
  - Municipalities: Submit tax roll data files to Tax and Finance
  - OSC: Convert & sum tax roll data files received from Tax and Finance
  - OSC Requests tax roll data files or PDF files from municipalities if needed
- **Required: Questionnaire**
  - OSC collects supplemental information from municipalities
- **Optional Additional Support**
  - Warrants
  - Budgets
  - Other schedules



# Review Process

## Computation of Taxes and Assessments

- Total Taxes
  - Based on tax roll and Tax Cap guidelines
  - User fees based on usage are not included in the total taxes
- Full Value Formula
  - Taxable Assessed Value / equalization rate.
- Tax Rate Formula
  - $(\text{Total taxes} / \text{full value}) \times 1000$




# Review Process

## OSC Analysis of Data

- OSC Reviews the Following:
  - Prior year totals
  - Previously submitted Tax Cap forms
  - Tax Cap reviews and determinations
  - Online tax rolls, budgets, tax rates and resolutions
  - Additional information from counties and towns



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Office of the NEW YORK  
**STATE COMPTROLLER**

NYS Comptroller  
**THOMAS P. DiNAPOLI**

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OSC Home > Local Government > Required Reporting > Tax Data Verification Form

**Local Government**

- Audits of Local Governments
- Fiscal Monitoring
- Justice Courts Information
- Local Government Data
- Resources for Local Officials
- Real Property Tax Cap
- Required Reporting
- Publications
- Training
- Contact Us

### Tax Data Verification Form

The tax data verification form is used by counties (and by cities and towns within Westchester County) to report real property tax information for towns and cities within the county.

The process for collecting this property tax information has changed and can now be done in the OSC Online Services Portal.

[File Tax Data Verification Form](#)

**Guidance**

- Enrollment Instructions [pdf]
- County Instructions [pdf]
- Webinar training

**Contact**

For questions regarding the tax data verification process, please call 1 (866) 321-8503 option 3 or contact us by email at [LGSAMonitoring@osc.state.ny.us](mailto:LGSAMonitoring@osc.state.ny.us).

## Required Reporting – Tax Data Verification

- Visit OSC’s Online Services to log in: <https://portal.osc.state.ny.us/Enrollment/login?0>
- If you don’t have an account, select “Enroll Now.”



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# Enrollment

## Online Reporting Application

- Enrollment

- Online Services Applications
  - Tax Data Verification
  - Real Property Tax Cap
  - Constitutional Tax Limit
- User ID and password required
  - Tax Data Preparers
    - If previously enrolled, the new link should appear.
    - If not, OSC has or will email a user ID and temporary password.
  - Need help? Contact us.



## Online Services

Login

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

\*Password  [I forgot my Password](#)

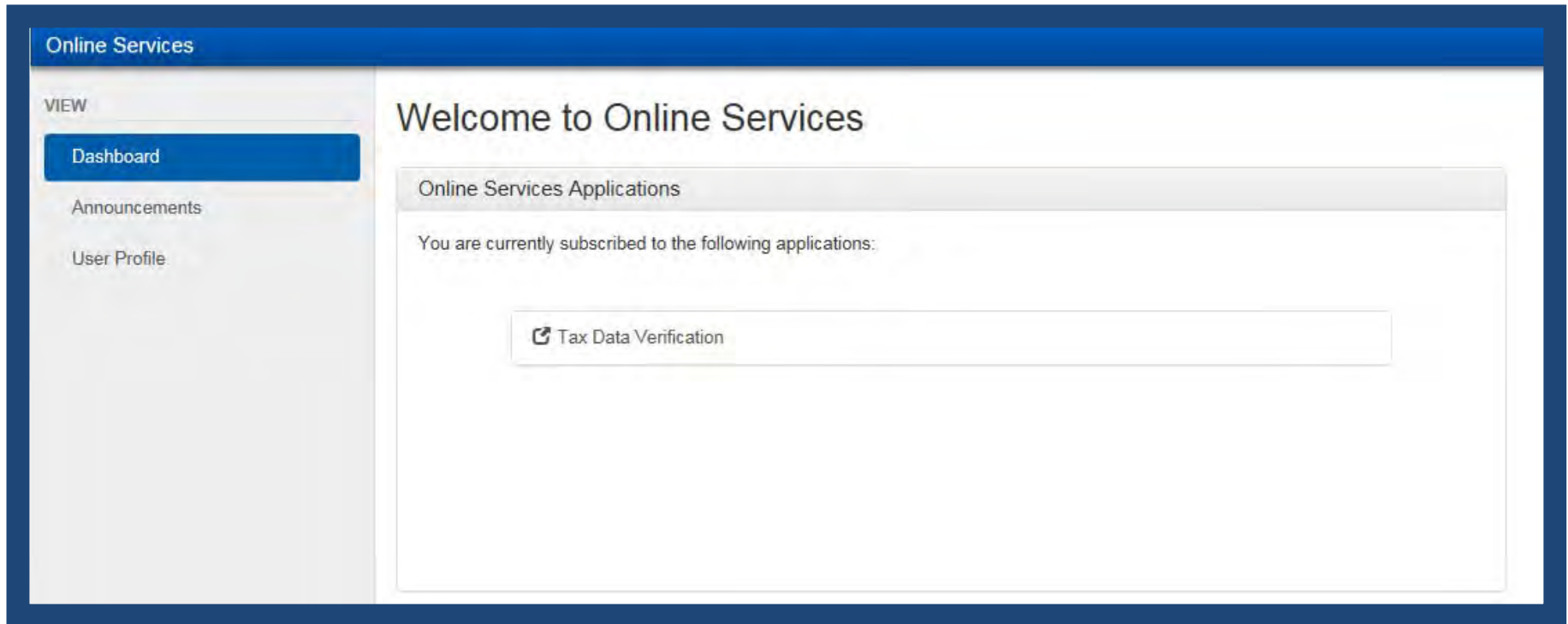
Need an account ? [Enroll Now](#)

[Learn more about our Online Services.](#)


### Sign in to the Online Services Portal

- Enroll in Online Services.
- Access system using assigned User ID and Password.





## Tax Data Verification Application

- Tax Data Verification should be an available application on your dashboard.
- Use the  dropdown button to enter CTL and Tax Cap Applications, if you have user rights to access them.



## Home

### Tax Data Verification

Use this online service to report your real property taxes and assessment information for the towns and cities within the County.

The system will provide information to assist you in completing your Tax Data Verification Form, **but it's your responsibility to ensure that the information is accurate.**

### How to Proceed

Select a fiscal year below.

Fiscal Year	Fiscal Year Status
2018	Open
2017	Closed
2016	Closed
2015	Closed

## Select Fiscal Year

- Select the fiscal year to enter the TDV form.
- Users will not be able to access forms when OSC is reviewing the data.
- OSC will notify the assigned Tax Data Preparer when the form is available.





Questionnaire Topics
Topic Name
Missing Tax Rolls
Assessed Values
State Owned Land
Split Lines
Chargebacks
Omitted Taxes
Consolidated Health Districts
Self Insurance
Sales Tax Credit
Payments to Reduce Taxes
Extra Question
Additional Information

## Completing the Questionnaire

- Tax Data Preparer will receive an email notification to complete the TDV questionnaire.
- Required questions for your county or town will be listed under the topics.
- Select “Start” or a topic name to begin.



Provide tax rolls:

Town/City Name

No Records Found

Select type of attachment:

File Upload

Select file:

Browse...

Upload

File Name	File Size	Actions
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Cancel Save and Close Previous Next

## Tax Rolls

- Users will be asked to provide information if OSC has not received tax rolls.
- Users will have the following options:
  - Upload the RPS160 reports (if using RPS),
  - Upload a PDF of the tax roll summary sections, or
  - Provide a link to the tax roll published online.



### Assessed Values

Provide the taxable assessed values for the following:

---

**County Taxable Assessed Value for Danby**  
County of Tompkins  
\$

**Town Taxable Assessed Value for Danby**  
Town of Danby  
\$

**County Taxable Assessed Value for Lansing**  
County of Tompkins  
\$

Village of Lansing  
\$

**Town Taxable Assessed Value for Lansing**  
Town of Lansing  
\$

Village of Lansing  
\$

## Taxable Assessed Value (TAV)

- OSC requests TAV amounts when town-wide taxes are not billed for town or county purposes.
- If a town has a village, OSC will ask for the town-outside-village and village area assessment amounts.

## State-Owned Land

The RPS160D1 files provided to New York State Department of Taxation & Finance didn't include the state-owned land sections of the tax roll.

Upload the RPS155 PDF of the tax roll for each town/city in the County. If the tax rolls are available online, provide a link/URL.

If you have a problem providing these files, contact Amanda Spencer at 607-217-6549 or [aspencer@osc.state.ny.us](mailto:aspencer@osc.state.ny.us).

Select type of attachment:

File Upload

Select file:

Files

File Name	File Size	Actions
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## State-Owned Land

- If the RPS160 files do not include the state-owned land section, provide OSC with the RPS155 PDF of the tax roll.



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## Split Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

⚠ The Town of Danby's responses equal \$0.00 instead of \$1,785,257.18

### ▼ Town of Danby - Danby Tax - \$1,785,257.18

Town of Danby - Town General Townwide

\$

Fire District of Danby - Fire District

\$

Cancel

Validate Totals

Save and Close

Previous

Next

## Split Lines

- Provide taxes billed by purpose for individual taxing districts billed or reported in total on one line of the tax roll.



## Split Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

⚠ The Town of Danby's responses equal \$1,685,257.18 instead of \$1,785,257.18

▼ **Town of Danby - Danby Tax - \$1,785,257.18**

Fire District of Danby - Fire District

\$ 85,257.18

Town of Danby - Town General Townwide

\$ 1,600,000

Cancel

Validate Totals

Save and Close

Previous

Next

## Split Lines

- A yellow banner indicates the amounts entered do not total the amount billed.



# Split Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

✔ All responses add up to their tax line totals.

## ▼ Town of Danby - Danby Tax - \$1,785,257.18

Town of Danby - Town General Townwide

\$ 1,700,000

Fire District of Danby - Fire District

\$ 85,257.18

Cancel

Validate Totals

Save and Close

Previous

Next

## Split Lines

- Enter the tax total breakdown.
- Select “Validate Totals.”
- A green banner indicates that the amounts entered are totaled correctly.



# Chargebacks

Counties often provide services which they then charge back to municipalities. Counties have the option to bill municipalities for those services or add the amount of the charge to the county's levy within that municipality. Some counties add the cost to the town levy instead and these adjustments may require you to report additional information to us.

**i** Your total chargeback amount is \$0.00

We currently show that adjustments for chargebacks are not needed. Have you changed the way you handle chargebacks?

Yes

No

Cancel

Check Total

Save and Close

Previous

Next

## Chargebacks

- Each year, users will be asked if there are changes in the way the County handles chargebacks.
- If changes have been made, select “Yes” and provide a response.





**i** Your total chargeback amount is \$4,703.59

We currently show that adjustments for chargebacks are needed. Have you changed the way you handle chargebacks?

Yes

No

Enter the chargeback amounts the County imposed on each local government. Once completed, select **Validate Total** to verify the total amount entered. When finished, choose **Next** to continue the questionnaire.

Town of

\$ 924.27

Fire District of - Chargeback - Breakdown

\$ 0

Town of Denmark

## Chargebacks

- If a county imposed chargebacks, adjustments will be needed for each local government.
- Select “Validate Total” to view the amount entered.
- Select “Next” to continue.



## Omitted Taxes

Our records indicate that you have omitted taxes on the tax roll in the following towns/cities. These taxes may belong to the County, town or to one or more independent special districts and are being billed as one line on the tax roll.

Enter the omitted tax information and select **Validate Total** to ensure that the amounts entered match the total amount billed on the tax roll. When finished, select **Next** to continue the questionnaire.

✔ All responses add up to their tax line totals.

▼ Town of - Town Removed Exempt - \$176.12

County of - Omitted Tax - Breakdown

\$ 100

Town of - Omitted Tax - Breakdown

\$ 76.12

Village/School of Village/School - Omitted Tax - Breakdown

\$

Cancel

Validate Totals

Save and Close

Previous

Next

## Omitted Taxes

- If omitted taxes are billed on one line of the tax roll, OSC will ask for users to break these taxes down to the applicable county, town or independent special districts.



## Consolidated Health Districts

Provide the amount levied for each of the consolidated health districts listed below.

If a consolidated health district was created or dissolved, contact Amanda Spencer at 607-217-6549 or [aspencer@osc.state.ny.us](mailto:aspencer@osc.state.ny.us).

### CHD A

SPU - Consolidated Health District of Laurens Consolidated Health District - CHD Adjusting County

\$

### CHD B

SPU - Consolidated Health District of Morris Consolidated Health District - CHD Adjusting County

\$

Cancel

Save and Close

Previous

Next

## Consolidated Health Districts (CHD)

- If consolidated health districts (CHD) are billed on the town or county tax line, provide the amount billed.
- If CHD are billed out as a separate line on the tax roll, this question will not be required.



# Self-Insurance

Counties that administer self-insurance programs may need to provide additional information.

We currently show that the County participates in a self-insurance program. Have you changed the way you bill for self-insurance?

Yes

No

Adjusting County

\$

Cancel

Save and Close

Previous

Next

## Self-Insurance

- If the County participates in a self-insurance program, OSC will ask if you have changed the way you charge for self-insurance.
- If “No,” enter the amounts billed in the spaces available.
  - Added to County Levy
  - Added to Town Levy
  - Billed to Towns
  - Separate Line on Tax Roll



## Sales Tax Credit

Towns have the option to use their sales tax allocation as a credit against real property tax levied for town or county purposes.

**We currently show that sales tax was not used to reduce the county or town levy. Have you changed the way you handled sales tax this year?**

Yes

No

Please explain...

Cancel

Save and Close

Previous

Next



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**THOMAS P. DiNAPOLI**

## Sales Tax Credit

Towns have the option to use their sales tax allocation as a credit against real property tax levied for town or county purposes.

**i** Your total sales tax amount is \$0.00

We currently show that sales tax was used to reduce the county or town levy. Have you changed the way you handled sales tax this year?

Yes

No

Town of A

Town

\$

County

\$

## Sales Tax

- If towns have used sales tax to reduce the town and county levy in the past, users will be asked to provide amounts used in the current year.



Did a municipality make a payment to reduce county taxes?

Yes

No

Cancel Save and Close Previous Next

## Payments to Reduce Taxes

- Town law allows towns to make payments to reduce county taxes.
- OSC will ask users if this has occurred.
  - If “yes,” enter the amounts by town.
  - If “no,” select next.



### Extra Question

We noticed that the Fire District in the Town of A did not have a tax levy for 2018. Please verify our information is correct. If there was not a levy for 2018 please provide a brief explanation on the reason.

Attach any supporting documents below:

Select type of attachment:

File Upload

Select file:

Files		
File Name	File Size	Actions

## Extra Question

- If follow-up questions are required, this page will appear.
- Preparers will have the ability to enter answers or upload files.





## Additional Information

Enter additional comments and attach any supporting documents below:

Please explain...

Select type of attachment:

File Upload

Select file:

Browse...

Files

File Name	File Size	Actions
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## Additional Information

- Preparers can use this page to enter comments or questions and to upload any other supporting documentation.



## Questionnaire Summary

Review this summary for accuracy and submit it to our office. The system has provided information to assist you in completing this form, **but it's your responsibility to ensure that the information is accurate.**

All information entered has been saved. To make changes, select **Cancel** to return to the Questionnaire Topics.

When finished, select **Submit Questionnaire**.

### Control Panel

Use the 'Control Panel' to change statuses/realms.

Submit Questionnaire

### Responses

County	Town/City	Topic	Taxing District	Purpose	Amount Response	LGSA Amount Override	Text Response
Tompkins	Danby	Split Lines	Danby	Town General Townwide	\$1,600,000.00	--	
Tompkins	Danby	Split Lines	Danby	Fire District	\$85,257.18	--	

Cancel

Previous

## Questionnaire Summary

- Review the entered information for accuracy
- When the review is complete, select “Submit Questionnaire.”
- If changes are required, select “Cancel” or “Previous.”



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## Tax Data Verification

Use this online service to report your real property taxes and assessment information for the towns and cities within the County.

The system will provide information to assist you in completing your Tax Data Verification Form, **but it's your responsibility to ensure that the information is accurate.**

## How to Proceed

Select a fiscal year below.

We're currently reviewing the data and we will notify you when you may complete the Tax Data Verification form.

Fiscal Year	Fiscal Year Status
2017	Open
2016	Closed
2015	Closed

## OSC Review

- Once submitted, OSC will review the questionnaire.
- Preparers will not be to access forms during OSC review.
- OSC will notify preparers when the review is complete.



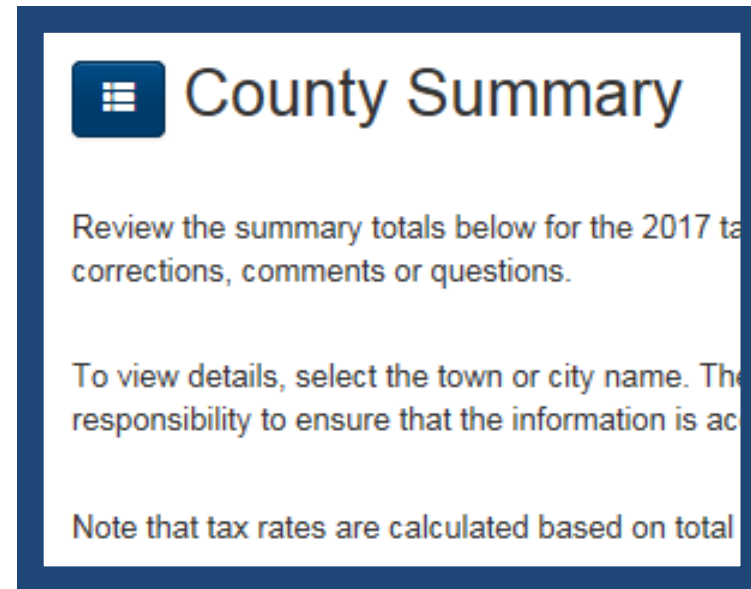
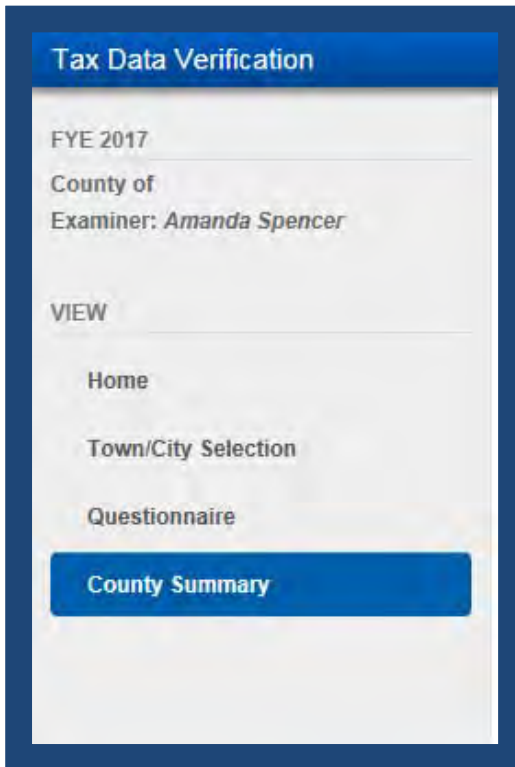
County Calculations					
Purpose Description	Total County Amounts	City of A	Town of A	Town of B	Town of C
<b>County</b>					
County General Tax	\$44,869,376.70	\$12,223,107.34	\$835,830.97	\$1,305,641.71	\$6,524,026.19
<b>Total County Levy</b>	\$44,869,376.70	\$12,223,107.34	\$835,830.97	\$1,305,641.71	\$6,524,026.19
County Sewer User Fee	\$2,811,894.69	\$838,107.20	\$89,205.90	\$86,298.97	\$392,673.75
<b>Total County District User Fees</b>	\$2,811,894.69	\$838,107.20	\$89,205.90	\$86,298.97	\$392,673.75
<b>Taxable Assessed Value</b>	No Value	\$1,843,874,164.00	\$215,566,865.00	\$287,855,899.00	\$983,991,392.00

Export to [Excel](#)


## County Summary

- View the summary on this screen or export it to Excel.
- Note: user fees are not included in total taxes or tax rates.





## Navigation Tools

- Can't see the navigation bar on the left?
  - Select the  to see the navigation side-bar.



**Tax Data Verification**

FYE 2017  
 County of  
 Examiner: *Amanda Spencer*

VIEW

Home

Town/City Selection ←

Questionnaire

**County Summary**

County Calculations					
Purpose Description Value	Total County Amounts	City of	Town of	Town of	Town of
Equalization Rate	No Value	1	1	1	1
Taxable Full Value	\$7,251,365,783.00	\$1,843,874,164.00	\$215,566,865.00	\$287,855,899.00	\$983,991,392.00
Full Value Tax Rate	\$6.19	No Value	No Value	No Value	No Value
Town					
Total Town General and Highway Levies	\$16,567,394.92	\$0.00	\$1,595,483.86	\$1,700,000.00	\$1,957,710.19
Town Fire Protection District	\$5,617,246.32	\$0.00	\$76,714.83	\$0.00	\$993,818.29

Export to Excel

## County Summary

- Select “Town/City Selection” to view an individual town or city tax roll summary.



FYE 2017

County of

Examiner: *Amanda Spencer*

VIEW

Home

**Town/City Selection**

Questionnaire

County Summary

## Town/City Selection

To review the tax roll summary data, select a municipality below.

Select Town/City

Muni Name

City of

Town of

Town of

Town of

Town of

Town of

Town of

Town of

Town of

Town of



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FYE 2017

County of T  
Town of Enfield (500327000000)  
Examiner: *Amanda Spencer*

VIEW

Home

Town/City Selection

Questionnaire

County Summary

**Tax Roll Summary**

Town/City Calculations

## Town of E Tax Roll Summary

The information below should reflect your 2017 tax rolls.

### Tax Lines

#### Select Purpose

All Purposes



Line Desc	TAV	Amount Levied	Purpose
Ag penalty tax	0	\$0.00	Code Enforcement Fees/Other Fees
County Tax	183,573,081	\$597,917.02	County General Townwide
E Tax	185,916,981	\$1,330,016.86	Town General Townwide
E fire prot	191,283,728	\$338,812.28	Town Fire Protection District
Installment Charge		\$60,574.79	Code Enforcement Fees/Other Fees
Relevied Schools		\$69,334.02	Relevy - RPT (School, City, Village, Town)



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## Tax Data Verification

FYE 2017

County of

Examiner: *Amanda Spencer*

VIEW

Home

Town/City Selection

Questionnaire

**County Summary**

### County Calculations

Purpose Description Value	Total County Amounts	City of	Town of	Town of	Town of
Equalization Rate	No Value	1	1	1	1
Taxable Full Value	\$7,251,365,783.00	\$1,843,874,164.00	\$215,566,865.00	\$287,855,899.00	\$983,991,392.00
Full Value Tax Rate	\$6.19	No Value	No Value	No Value	No Value
<b>Town</b>					
Total Town General and Highway Levies	\$16,567,394.92	\$0.00	\$1,595,483.86	\$1,700,000.00	\$1,957,710.19
Town Fire Protection District	\$5,617,246.32	\$0.00	\$76,714.83	\$0.00	\$993,818.29

Export to Excel



# Town of D

# Calculations

The following calculations are the totals that were generated from the tax roll data and information provided via the questionnaire. These totals are broken out by taxing district. You can click on the arrow to see the detail.

### County Calculations

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
➤ T	County	\$1,305,641.71	4.54	287,855,899	1.0000	287,855,899

### Town Calculations

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
➤ D	Town	\$1,755,471.71	5.90	297,638,774	1.0000	297,638,774

### Town Calculations - Independent Special Districts

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
➤ D	Fire District	\$599,257.02	0.99	605,767,156	1.0000	605,767,156

[+ Show Other Data](#)



**Muni Approval**

Yes  
 No

Explanation:

Select type of attachment:  
File Upload

Select file:

Files

File Name	File Size	Actions
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## Approval of OSC Summary

- If the amounts reported are accurate, select “Yes.”
- If the amounts reported are not accurate, select “No” and provide an explanation. Upload supporting documentation, if available.

# Data Output

## Real Property Tax Cap

The Tax Cap legislation limits the amount local governments can increase property taxes.

- OSC reviews tax cap submissions.
- OSC examiners use TDV analysis to avoid additional requests from counties.
- Totals on TDV forms are compared to tax cap submissions to identify discrepancies.



# Data Output

## Real Property Tax Tables

OSC posts real property tax levies, taxable full values and full value tax rates on our website.

- Information from these tax tables is used by:
  - Federal and New York State agencies
  - Legislators
  - Real estate associations
  - Think tanks
  - Research analysts and students
  - Local governments
  - Taxpayers



# Data Output

## Constitutional Tax Limit (CTL)

The CTL places a legal limit on the authority of counties, cities and villages to impose taxes.

- Full value of taxable property
- Taxes levied
- Chargebacks / sales tax / self insurance
- Totals on TDV forms are compared to CTL form submissions to identify discrepancies.



# Data Output

## Constitutional Debt Limits

The debt limit constrains the amount of debt a local government can incur.

- Generally, a percentage of the five-year average **full value** of taxable property within the municipality.



# Contact Us

- **Monitoring and Analysis Unit**
  - (866) 321-8503, Option 3
  - [LGSAMonitoring@osc.state.ny.us](mailto:LGSAMonitoring@osc.state.ny.us)
    - Tax Data Verification
    - Constitutional Tax Limits
    - Real Property Tax Cap
    - Tax Tables
- **Tax and Finance**
  - (518) 591-5478
  - [Proptaxbills.datafiles@tax.ny.gov](mailto:Proptaxbills.datafiles@tax.ny.gov)
    - Tax Roll Submissions
  - [Proptaxbills.questions@tax.ny.gov](mailto:Proptaxbills.questions@tax.ny.gov)
    - Tax Roll Questions





# Questions?

Please use the questions box to submit your questions.



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

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# Thank You

Division of Local Government and School Accountability  
[localtraining@osc.state.ny.us](mailto:localtraining@osc.state.ny.us)



NYS COMPTROLLER  
**THOMAS P. DiNAPOLI**

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