

Office of the New York State Comptroller

Thomas P. DiNapoli • State Comptroller



Tax Cap Compliance

Instructions for Reporting and/or Certification

May 2020

Every school district subject to the provisions of Education Law Section 2023-a (the tax cap law) that adopts a budget within the tax levy limit must certify to the Office of the State Comptroller (OSC), the Commissioner of Taxation and Finance and the Commissioner of Education (SED) that their adopted budget is tax cap compliant. Further, Education Law Section 2023-b (the tax cap compliance certification law) requires that every school district subject to the property tax cap, **regardless of whether they are tax cap compliant**, must report its proposed and adopted budget information to OSC and SED.

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

Tax Levy Limit

This is the actual tax levy limit from your tax cap form, for the listed fiscal year. Indicate if the amount displayed is correct. If there have been changes to the tax levy limit calculation since the filing of the tax cap form, then you may indicate the tax levy limit information is not correct. This will allow you to enter a different tax levy limit. If a different figure is entered, then you should update the tax cap form to match as this will not occur automatically.

If the corresponding tax cap form has not been filed, then this section will state "Not Filed" and the user will have to enter the tax levy limit in the blank field.

Taxes to Be Levied

This is the amount to be levied on the tax rolls. 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 school district will not be able to certify that the budget is tax cap compliant.

Certification of Tax Cap Compliant Budget

In instances where the tax levy amount is within the tax levy limit, a certification statement will appear. The CEO (Superintendent) is required to select the checkbox certifying that the adopted budget does not exceed the tax levy limit.

Acknowledgement of Tax Cap Non-Compliant Budget

If the taxes to be levied are greater than the tax levy limit, then there will be no option provided to certify for tax cap compliance purposes. Instead, an acknowledgement statement will appear requiring the CEO to select the checkbox indicating that the adopted budget exceeds the tax levy limit.

Need Assistance?

If you need assistance in completing the Tax Cap Compliance 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.ny.gov.

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.ny.gov.



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