

# Property Tax Cap For Fire Districts

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Monitoring and Analysis Unit



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## Topics for Today's Session

- Overview of Property Tax Cap Legislation
- Common Errors
- Reporting Requirements
  - OSC's Online Services Filing System
- Contact Information
- Q&A Segment



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# Tax Cap Legislation

## Property Tax Cap - Summary

- Tax cap limits total levy set by local governments, not assessed value or tax rate.
- Generally, local governments including fire districts and school districts may not adopt a budget that requires a tax levy that exceeds the prior year's levy **by more than 2% OR the rate of inflation, whichever is less**, unless they officially override the tax cap.

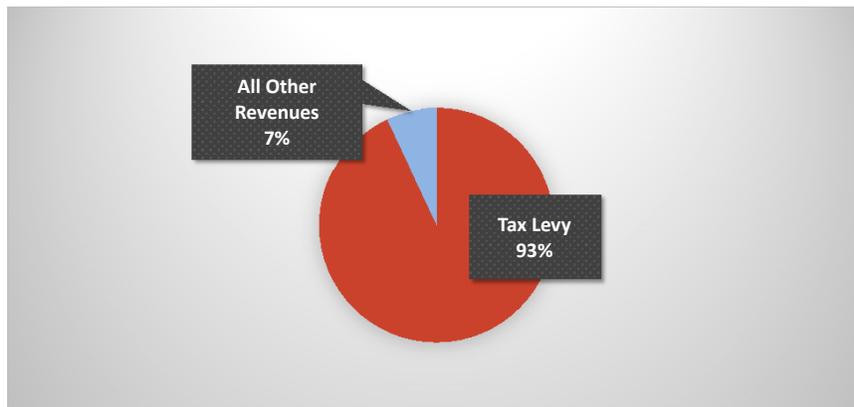


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# Tax Cap Legislation

## Fire District Revenues



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## Tax Cap Legislation

### Fire District vs. Fire Protection District

- Fire districts have their own levy limit and are NOT part of their municipality's tax cap.
- Levies for fire protection districts (as opposed to **fire districts**) are part of the municipality's tax levy limit.



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## Tax Cap Legislation

### Blended Fire Districts

- Blended fire districts are fire districts that have the town board as their fire commissioners; therefore, they are not independent.
- They are reported within the town's AFR and do not file separately for tax cap purposes.
- There are only six blended fire districts in New York State.



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# Tax Cap Legislation

## Calculation Involves Several Components

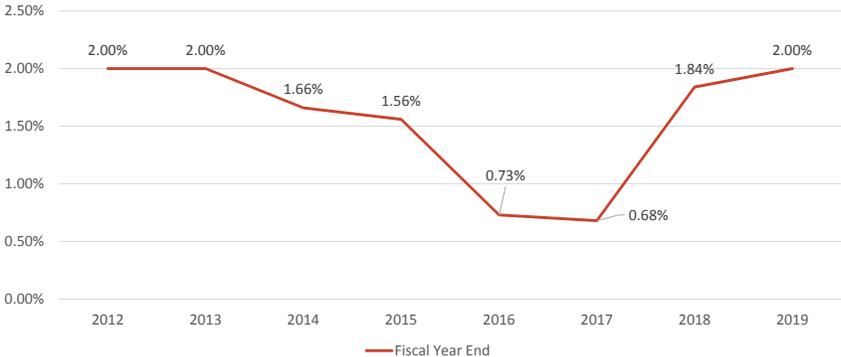
- Allowable Levy Growth Factor – 2% or rate of inflation, whichever is less
- Tax Base Growth Factor
- Payments in Lieu of Taxes (PILOTs)
- Carryover
- Exclusions
  - Retirement
  - Tort
- Transfers of Function



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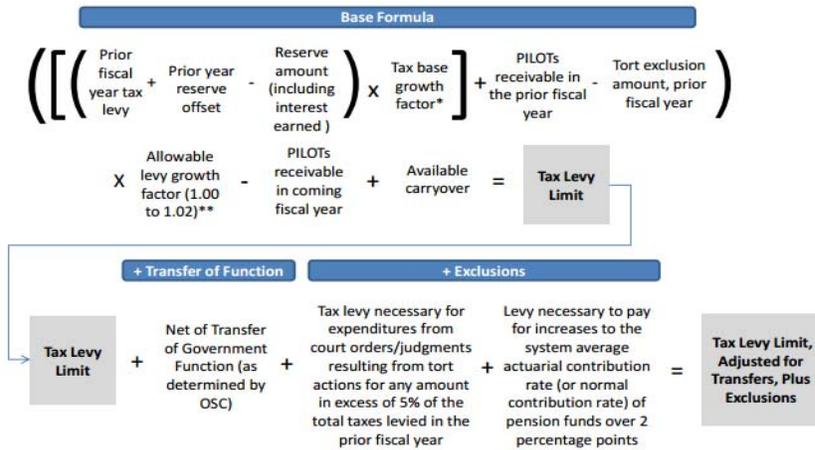
# Tax Cap Legislation

## Allowable Levy Growth- Fire Districts



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## Tax Cap Formula



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## Tax Cap Legislation

### Override

- The law allows fire districts to override the levy limit by passing a resolution.
  - Must be adopted by 60% of the governing board (e.g., three out of five).
  - Must be passed prior to the adoption of the budget.

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## Tax Cap Legislation

### Consequences of Exceeding the Limit

- In the event that a fire district levies more than the amount allowable under the tax levy limit (without a proper override), the fire district must place the excess amount in a reserve.
  - Must be in an interest bearing account.
  - Must be used to offset the tax levy the following fiscal year.
- If, prior to the adoption of the budget, the fire district passed a resolution to override, no reserve is required.



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## Common Errors

- Not filing the form with the Office of the New York State Comptroller (OSC)
  - Districts that failed to complete and submit the form are more likely to adopt a levy that exceeded the limit.
- Filing Errors on the form
  - Improper use of tax cap reserve line
    - Only for amounts levied in excess for the prior year, not for capital or equipment reserve amounts.
  - Entering budget amount instead of tax levy
    - Do not include other revenues; only include taxes levied on the tax roll.



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## Reporting Requirements

- Fire districts must calculate their levy limit and report the data to the Office of the New York State Comptroller:
  - Using our online services application.
  - Prior to adoption of budget.
  - Must be submitted even when an override has been passed.



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## Reporting Requirements

### Online Reporting Application

- Enrollment
  - Provides access to our tax cap application.
  - User ID and password required.
    - Contact our office if you need assistance.
  - Must assign rights and roles depending on responsibilities.
  - Instructions can be found on our website:  
<http://www.osc.state.ny.us/localgov/realprop/pdf/EnrollmentInstructions.pdf>



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Online Services

Users

Apps

Pass Word (PTCTESTI) FDPreparer

VIEW

Dashboard

Announcements

User Profile

Online Services Applications

Local Government Real Property Tax Cap Filing System

You are currently subscribed to the following applications:

Tax Cap

No announcements to report.

Municipality Information

Municipality Name [REDACTED] Fire District

Municipality Code 061115003000

Number of Users 1

Application(s) Tax Cap

Manage Users

User Information

Name Pass Word

User ID PTCTESTI [REDACTED]leFDPreparer

Previous Last Access Jul 25, 2017 10:43 AM

Password Expiration Date Jul 13, 2018 12:00 AM

Created On Aug 28, 2013 11:38 AM

Manage Profile

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Office of the State Comptroller

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Online Services

Pass Word (PTCTESTI) #FDPreparer Logout

News My Profile

Apps

Fire District of [REDACTED] 115003000

Home

Tax Cap Website

Levy Limit Formula

Feedback

Click to enter...

Property Tax Cap

File your Property Tax Cap information with the State Comptroller's Office.

Tax Cap Compliance

Submit information about your total taxes to be levied, and where applicable, certify for Tax Cap compliance.

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Office of the State Comptroller  
**Online Services**

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Apps

Property Tax Cap

Fire District of 0)

Home

Tax Cap Form Selection

Tax Cap Website

Levy Limit Formula

Feedback

Welcome

This system will allow you to file your Property Tax Cap information.

While the system will provide information that will assist you in completing your Tax Cap Form, **it is your responsibility to ensure that the information is accurate.**

How to Proceed...

Please select a Tax Cap Form below.

Fiscal Year	Form Status
<a href="#">12/31/2019</a>	Unsubmitted
<a href="#">12/31/2018</a>	Submitted and Closed
<a href="#">12/31/2017</a>	Submitted and Closed
<a href="#">12/31/2016</a>	Submitted and Closed
<a href="#">12/31/2015</a>	Submitted and Closed
<a href="#">12/31/2014</a>	Submitted and Closed
<a href="#">12/31/2013</a>	Submitted and Closed

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Home

Tax Cap Form Selection

Tax Cap Printable Summary

Tax Cap Website

Levy Limit Formula

Feedback

Form Status: Unsubmitted

How to Proceed...

All Topics must be completed before this Form can be submitted.

Choose a Topic below, or click:

[Click here to Edit this Form](#)

Summary

Tax Levy Limit, Before Adjustments and Exclusions	
* Real Property Tax Levy FYE 12/31/2018	---
* Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy	\$0
* Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018	---
* Tax Base Growth Factor	1.0000
* PILOTs Receivable FYE 12/31/2018	---
* Tort Exclusion Amount Claimed in FYE 12/31/2018	\$0
* Allowable Levy Growth Factor	1.0200
* PILOTs Receivable FYE 12/31/2019	---
* Available Carryover from FYE 12/31/2018	---
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$0</b>
Adjustments for Transfer of Local Government Functions	

**Tax Cap Summary Table**

Shows what has already been entered on your form. Select "Edit this Form" or the link below to begin entering new data.

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Step 1 of 15 - Prior Year Real Property Tax Levy

Prior year levy is the total amount that was levied on the tax rolls for the prior year. Determining which items to include in the levy figure can be complicated. If you are unsure, consult the guidance below.

[How to Determine Your Prior Year Levy](#)



Prior Year Real Property Tax Levy

According to the 2018 Tax Cap Form, the local government's proposed levy for the fiscal year ending 2018 was \$133,000

Does the proposed levy amount equal the amount actually levied?

- Yes, \$133,000 was the actual amount levied for the fiscal year ending 2018.
- No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2018.



**Prior Year Levy**

When determining your prior year levy, you should look at the amount levied on your tax roll and adjust for omitted taxes and chargebacks if necessary.



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Step 2 of 15 - Tax Cap Reserve

Only necessary if your locality exceeded the tax levy limit in the prior year without an override.

[What is a Tax Cap Reserve?](#)



[What is a Tax Cap Reserve Offset?](#)



Please provide the following...

Did your local government exceed the 2018 Tax Levy Limit without an override?

- Yes
- No

Tax Cap Reserve

Enter the amount that your local government levied in excess of the tax levy limit, including accrued interest, from the 2018 Fiscal Year.

**Prior Year Tax Cap Reserve Identified**

Indicate if your fire district exceeded the prior year tax levy limit without an override. If so, enter the amount, including accrued interest, in the space provided.



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Step 2 of 15 - Tax Cap Reserve

Only necessary if your locality exceeded the tax levy limit in the prior year without an override.

[What is a Tax Cap Reserve?](#)

[What is a Tax Cap Reserve Offset?](#)

Prior Year Tax Cap Reserve Offset

The Tax Cap Reserve amount that was used to reduce the tax levy limit for the fiscal year ending 2018 was **\$1,000**.

This amount is based on your fiscal year ending 2018 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2018 Tax Cap Form. Please contact our office at (866)321-8503 for assistance.

Please provide the following...

Did your local government exceed the 2018 Tax Levy Limit without an override?

- Yes  
 No

Cancel Save and Close

Previous Next

Prior Year Tax Cap Reserve Offset

This amount is prepopulated based on your prior year tax cap form. It should be the amount that you used last year to offset the adopted levy.



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Step 3 of 15 - Growth Factors

The Tax Base Growth Factor and Allowable Levy Growth Factor are provided below, if available.

[What is a Tax Base Growth Factor?](#)

[What is an Allowable Levy Growth Factor?](#)

Tax Base Growth Factor

A Tax Base Growth Factor for the current fiscal year has not yet been established.

To obtain your Tax Base Growth Factor, call the New York State Department of Taxation and Finance at (518) 591-5233.

- My Tax Base Growth Factor has not been determined. I will use 1.0000.  
 I will enter my Tax Base Growth Factor.

Allowable Levy Growth Factor

Your Allowable Levy Growth Factor is **1.0200**.

Cancel Save and Close

Previous Next

Tax Base Growth Factor / Allowable Levy Growth Factor

If the [tax base growth factor](#) is provided by the State Department of Taxation and Finance, it will be prepopulated on the form. If it has not been calculated, you will be able to enter a value, but should contact OSC for guidance. The [allowable levy growth factor](#) is calculated by OSC based on Consumer Price Index for All Urban Consumers.



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#### Step 4 of 15 - Payments in Lieu of Taxes (PILOTs)

PILOT amounts should reflect what is/was expected to be collected during the fiscal year, not what is/was actually collected. These amounts should be based upon your PILOT agreements/schedules.

#### What is a PILOT?

A PILOT generally refers to payments made pursuant to statute or contract to taxing jurisdictions equal to the amount, or portion of the amount, of real property taxes that would have been levied by or on behalf of the taxing jurisdiction if the real property was not tax exempt. PILOTs are often included as part of an IDA agreement with a commercial or industrial project that is receiving financial assistance for the duration of the project. The property is typically taken off the tax roll and payments in lieu of taxes are made instead.

#### Please provide the following...

Does your local government have PILOTs Receivable in the coming or prior fiscal year?

- Yes  
 No

#### Prior Year PILOTs Receivable

This amount should not change to reflect what was actually collected for PILOT payments. You may, however, modify this prior year figure in order to rectify a material error.

According to your prior year Tax Cap Form, your PILOTs Receivable for the fiscal year ending 2018 was \$0.

- \$0 is the correct PILOT amount for the fiscal year ending 2018.  
 Due to a material error, I need to modify the PILOT amount for the fiscal year ending 2018.

### Prior Year PILOTs Receivable

Indicate if your fire district has PILOTs receivable. The amount you entered on your prior year form will be displayed. You have the option to use your prior year number or enter a corrected amount.



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#### Coming Year PILOTs Receivable

PILOTs Receivable should be the amount of all PILOTs expected to be collected for the coming year, based in part on your PILOT agreements/schedules and budget.

Enter the total of any PILOTs Receivable for the fiscal year ending 2019.

### Coming Year PILOTs Receivable

PILOTs receivable for the coming year is the amount of PILOTs expected to be collected for the coming year's budget. This figure will be subtracted from the property tax levy limit.



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Step 5 of 15 - Torts

A portion of the costs resulting from court orders or judgements arising out of tort actions may be excludable from the tax levy limit. In general, tort actions do not include tax certiorari claims, contract claims, or administrative consent orders.

What is a Tort Exclusion?

Prior Year Tort Exclusion

Your fiscal year ending 2018 tort exclusion of \$0 has been used to reduce your current year levy limit calculation.

This amount is based on your fiscal year ending 2018 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2018 Form. Please contact our office at (866)321-8503 for assistance.

Please provide the following...



Does your local government have a tax levy for costs associated with court orders or judgements arising out of tort actions in the coming fiscal year?

- Yes
 No

Tort Exclusion

In general, a tort action involves a claim for personal injury and/or property damage made against a fire district. This exclusion is not common and generally does not include items such as tax certiorari, contract claims, administrative consent orders, etc.



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Please provide the following...



Does your local government have a tax levy for costs associated with court orders or judgements arising out of tort actions in the coming fiscal year?

- Yes
 No

Total Costs Arising from Tort Actions:

Enter the tax levy for costs arising from tort actions to be paid in the coming fiscal year.



8,000

Calculation

Total Costs Arising from Tort Actions: - 5% of Prior Year's Actual Tax Levy
\$8,000 \$6,600

Your Tort Exclusion:



\$1,400

Cancel Save and Close

Previous Next

Total Costs Arising from Tort Actions

A tax levy necessary for expenditures resulting from court orders or judgements against the fire district arising out of tort actions may be excluded from the tax levy limit for any amount that exceeds 5 percent of the total tax levied in the prior fiscal year.



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Step 6 of 15 - Carryover

You are allowed to carry over the lesser of the two calculation results. Using all (or a portion) of your available carryover will increase your current tax levy limit.

Calculation #1 **\$7,913** OR Calculation #2 **\$2,099**

How is Available Carryover Calculated?

If the total property taxes levied was less than the levy limit in the prior year, a local government or school district is permitted to carry over the lesser of the difference between what was actually levied and the levy limit or 1.5 percent of the prior year levy limit.

Please note that you may use the full carryover amount available, a portion of the amount available or none. Using all of the Available Carryover or a portion of it in the current year's calculation will increase your current year tax levy limit.

Also, if you had an error on the prior-year form and this amount is incorrect, you may calculate your carryover separately and enter it below, or contact our office to resubmit your prior-year form.

Available Carryover is calculated based on the information you have entered in both your prior year and current year forms.

<b>Calculation #1:</b>		<b>Calculation #2:</b>	
2018 Levy Limit	\$139,913	2018 Levy Limit	\$139,913
- 2018 Actual Levy + Reserve Offset	- \$132,000	x 1.5%	x .0150
	<b>\$7,913</b>		<b>\$2,099</b>

Available Carryover

The maximum Available Carryover that you can apply to this year's tax cap calculation is **\$2,099**.

- I will carry over the full amount of \$2,099.
- I will carry over a lesser amount.

Step 6 of 15 - Carryover

You are allowed to carry over the lesser of the two calculation results. Using all (or a portion) of your available carryover will increase your current tax levy limit.

Calculation #1 **\$0** OR Calculation #2 **\$2,099**

How is Available Carryover Calculated?

Available Carryover



**No Carryover is available based on the information provided.**

If you believe this to be incorrect, please contact our office at (866)321-8503, option 3, for assistance.

**Carryover**

If the total property taxes levied was less than the tax levy limit in the prior year, a local government is permitted to carry over the lesser of 1.5 percent of the prior year levy limit or the difference between what was actually levied and the levy limit.



Step 8 of 15 - Employees' Retirement System Exclusion

Employees' Retirement System Excludable Percentages are not available for this Form



Step 9 of 15 - Police and Fire Retirement System Exclusion

For the fiscal year ending 2019, there is no exclusion for the Police and Fire Retirement System.



Step 9 of 15 - Police and Fire Retirement System Exclusion

In years where contribution rates have increased, some portion of your pension costs may be excludable from the tax cap.

Participation

Does your local government participate in the Police and Fire Retirement System?



- Yes
- No

What is a Police and Fire Retirement System Exclusion?

Pension costs resulting from growth in the "system average actuarial contribution rate" of the NYS Police and Fire Retirement System that exceed two percentage points may be excluded from your tax levy limit.

More information can be found at [OSC Retirement Exclusion](#).

Amortization

Does your local government plan to amortize a portion of the Police and Fire Retirement System payment for the fiscal year ending 2019?



- Yes
- No



**Month of Payment**

The timing of your pension payment will affect the excludable amount and the applicable salary base amount.

For more information, visit [OSC Retirement Exclusion](#).

Does your municipality plan on paying its Police and Fire Retirement System obligation in February or December?

February

December

---

**Salary Base**

The fiscal year ending 2019 Police and Fire Retirement System salary base currently on file for your local government is \$0.

Is this amount correct?

Yes, \$0 is the correct value.

No, the amount noted above is not correct. I will provide the correct salary base.

---

**Calculation**

<b>Salary Base</b>	×	<b>Exclusion Percentage</b>
\$500,000		.0150

---

**Exclusion**

\$7,500

---

**Police and Fire Retirement System Exclusion**

The exclusion is based on the increase of the statewide system average contribution. There is NO exclusion for the Length of Service Award Program (LOSAP) in the Tax Cap law.



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**Reporting a Transfer of Local Government Functions**

Has your local government had a Transfer of Function?

Yes

No

Have you already reported the Transfer of Function to our office?

Yes

No

**How to Proceed...**

Please provide a description of the function being transferred, the local governments involved and the date the transfer will occur.

After the form is submitted, someone from our office will contact you .

---

**Transfer of Function**

Occurs when both the cost and responsibility for providing a function has changed from one local government to another. For example, if your fire district boundaries have changed and you plan to provide services to a town that had a fire protection district contract in the past, you should check yes. If you haven't contacted our office, enter that information into the form.



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Step 11 of 15 - Tax Levy Limit Calculation

This is the maximum that a local government may raise in taxes without passing an override.

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 12/31/2018	\$133,000
Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy	\$0
Total Tax Cap Reserve Amount (including interest earned) from FYE 2018	---
Tax Base Growth Factor	1.0000
PILOTs Receivable FYE 12/31/2018	\$2,500
Tort Exclusion Amount Claimed in FYE 12/31/2018	\$0
Allowable Levy Growth Factor	1.0200
PILOTs Receivable FYE 12/31/2019	\$2,500
Available Carryover from FYE 12/31/2018	\$2,099
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$137,809</b>
Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Savings Realized from Transfer of Local Government Functions	\$0
Total Adjustments	\$0
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$137,809</b>
Exclusions	
Tort Exclusion	\$1,350
Teachers' Retirement System Exclusion	\$0
Employees' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
Total Exclusions	\$1,350
<b>Your FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$139,159</b>

Form Status: Unsubmitted

Step 12 of 15 - Proposed Levy

The proposed levy should be calculated considering all of the same elements as in the prior-year levy and should be net of any required Tax Cap Reserve.

What should be included in the proposed levy?

For more information, please refer to our [Tax Cap Instructions](#).

Proposed Levy

Fiscal year ending 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions  
\$139,159

Fiscal year ending 2019 Proposed Levy

Difference Between Tax Levy Limit and Proposed Levy  
\$1,159

Form Status: Unsubmitted

Step 12 of 15 - Proposed Levy

The proposed levy should be calculated considering all of the same elements as in the prior-year levy and should be net of any required Tax Cap Reserve.

What should be included in the proposed levy? ▼

For more information, please refer to our [Tax Cap Instructions](#).

Proposed Levy

**Fiscal year ending 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions**  
\$139,159

**Fiscal year ending 2019 Proposed Levy**

**Difference Between Tax Levy Limit and Proposed Levy**  
(\$841)

**Warning!**  
Based on the information you provided, the proposed levy is greater than your tax levy limit.  
An override is required to exceed the tax levy limit.

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Form Status: Unsubmitted

Step 13 of 15 - Tax Cap Override

Local governments and school districts can exceed the tax levy limit by passing an override.

What is a Tax Cap Override? ◀

Tax Cap Override

Do you plan to override the cap in the fiscal year ending 2019?

Yes  
 No

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Step 14 of 15 - Summary

Please review this summary screen for accuracy and make any necessary changes before submitting on the next screen. Although the form assists you with the levy limit calculation, it is your responsibility to ensure the accuracy of all elements used in determining your tax levy limit.

Tax Levy Limit, Before Adjustments and Exclusions	
Real Property Tax Levy FYE 12/31/2018	\$133,000
Tax Cap Reserve Other from FYE 2017 Used to Reduce 2018 Levy	\$0
Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018	—
Tax Base Growth Factor	1,0000
PILOTs Receivable FYE 12/31/2018	\$2,500
Tort Exclusion Amount Claimed in FYE 12/31/2018	\$0
Allowable Levy Growth Factor	1,0200
PILOTs Receivable FYE 12/31/2019	\$2,500
Available Carryover from FYE 12/31/2018	\$2,099
<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$137,899</b>

Adjustments for Transfer of Local Government Functions	
Costs Incurred from Transfer of Local Government Functions	\$0
Revenues Realized from Transfer of Local Government Functions	\$0
<b>Total Adjustments</b>	<b>\$0</b>
<b>Tax Levy Limit, Adjusted for Transfer of Local Government Functions</b>	<b>\$137,899</b>

Exclusions	
Tort Exclusion	\$1,350
Teachers' Retirement System Exclusion	\$0
Employers' Retirement System Exclusion	\$0
Police and Fire Retirement System Exclusion	\$0
<b>Total Exclusions</b>	<b>\$1,350</b>
<b>Your FYE 2019 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$136,549</b>

Total Tax Cap Reserve Amount Used to Reduce 2019 Levy	—
FYE 2019 Proposed Levy, Net of Reserve	\$136,000
<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>\$1,159</b>
Do you plan to override the Tax Cap in 2019?	No

Cancel Previous Next

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Property Tax Cap

Fire District of Afton (081100301000)  
Fiscal Year Ending: 12/31/2019

Form Status: Unsubmitted

Step 15 of 15 - Conclusion

How to Proceed...

**This Form is ready for submission.**

Click here to **Submit this Form**

If necessary, you can [make changes to the Form](#) or [exit](#).

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Form Status: Unsubmitted

**Submit Your Tax Cap Form**

Once you have reviewed the form for accuracy and are ready to file, please fill out your contact information and submit your form.

**Local Government Responsibility**

**Local officials are responsible for determining the tax levy limit for their local government.**

**Although this Tax Cap Form contains pre-populated information for your convenience, and assists you with Tax Cap calculations, it is incumbent on you to ensure that the information is accurate.**

Click here to [review your information or make changes to the Form](#).

**Certifier Information**

**First Name:**

**Last Name:**

**Title:**

**Phone Number:**

**Email Address:**

I hereby submit this Real Property Tax Cap Form for the Fire District of Afton on 08/17/2018.



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**How to Proceed...**

**This Form has been submitted to OSC.**

**No further action is necessary.**

You may [make changes to the Form](#), and resubmit it to OSC.

---

**Browse**

To review the contents of this Tax Cap Form, select **Browse**, or choose a Topic below.

---

**Certifier**

State Comptroller, Tester  
 (607) 721-8312  
 lgsamonitoring@osc.ny.gov

---

**Summary**

Tax Levy Limit, Before Adjustments and Exclusions	
✓ <a href="#">Real Property Tax Levy FYE 12/31/2018</a>	\$2,900,000
✓ <a href="#">Tax Cap Reserve Offset from FYE 2017 Used to Reduce 2018 Levy</a>	\$0
✓ <a href="#">Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2018</a>	---
✓ <a href="#">Tax Base Growth Factor</a>	1.0062



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## Agency Responsibilities

### Who do you contact?

- Office of the NYS Comptroller
  - Phone: 1-866-321-8503
    - Option 1 – Technical issues / enrollment
    - Option 3 – Tax cap application questions
  - Email: [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)
  - [www.osc.state.ny.us/localgov/realprop/index.htm](http://www.osc.state.ny.us/localgov/realprop/index.htm)
- Department of Taxation and Finance
  - Tax Base Growth Factor – How is it calculated or what if it is missing?
    - Phone: (518) 591-5233



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**THOMAS P. DiNAPOLI**

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## Questions?

Please use the questions box to submit your questions.



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# Thank You

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