

Property Tax Relief Credit Program

Maria Stamoulis
Monitoring and Analysis Unit



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Topics for Today's Session

- Review of Property Tax Relief Credit Legislation
- Filing the Tax Cap Compliance Form
- Agency Responsibilities
- Questions and Contact Information



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Property Tax Relief Credit

Tax Law Section 606 (n-1) Overview

- Four-year program for fiscal years beginning 2016 through 2019.
- Provides an annual property tax credit for qualified taxpayers.
- Taxpayers' eligibility:
 - Must meet income and residency requirements and have STAR exemption.
 - Must live in a school district or Big Four City that is tax cap compliant.
 - Must have paid school property taxes in the prior tax year.



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Property Tax Relief Credit (Cont'd)

Compliance Requirements

- School districts and Big Four Cities are considered compliant under the Property Tax Relief Credit program when adopted budget:
 - Does not exceed the allowable tax levy limit:
 - As prescribed by Education Law Section 2023-a
 - For the Big Four Cities, as prescribed by General Municipal Law section 3-c
 - If the city has adopted a local law to override the tax levy limit, it must have repealed the override local law.
- The tax cap compliance certification must be filed by July 21st.



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Property Tax Relief Credit (Cont'd)

Taxpayer Eligibility Requirements

- Determined by Department of Taxation and Finance.
- Taxpayer must:
 - Live in a school district that is complying with the New York State property tax cap,
 - Receive either the Basic or Enhanced STAR property tax relief, and
 - Have an income of \$275,000 or less.
 - Have paid school property taxes in 2018.



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Property Tax Relief Credit (Cont'd)

Credit Amount

- For the 2017, 2018 and 2019 taxable years:
 - Taxpayers with basic STAR exemption:
 - The amount of the credit is the product of the basic STAR tax savings multiplied by a percentage determined using the taxpayer's reported qualified gross income (see Tax Law section 606 [n-1][3][b]).



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Property Tax Relief Credit (Cont'd)

Credit Amount

- For the 2017, 2018 and 2019 taxable years:
 - Taxpayers with the enhanced STAR exemption:
 - The amount of the credit is the product of the enhanced STAR tax savings multiplied by a set percentage (see Tax Law section 606 [n-1][3][c]).



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Update: Tax Cap Reporting Provisions

- Previous legislation to extend tax cap compliance certification requirements starting April 2020 have been repealed.
- No new reporting provisions after this year.



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Enrollment Process

New Officials

- **New CFO enrollment**
 - Request update of CFO contact as reported on NYSED Business Portal (see SEDREF Contact Info).
 - OSC then uses SEDREF contact update to enroll CFO as account authorizer for Online Services.
- **New CEO enrollment**
 - CFO as account authorizer can create user accounts for other new users.



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Real Property Tax Cap
Required Reporting
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Real Property Tax Cap and Tax Cap Compliance

[File Real Property Tax Cap Form or Tax Cap Compliance Form](#)

- [Enrollment Instructions \[pdf\]](#)

Real Property Tax Cap

- [What is the Real Property Tax Cap?](#)
- [Information for Local Governments](#)
- [Information for School Districts](#)
- [Inflation and Allowable Levy Growth Factors \[pdf\]](#)

Tax Cap Compliance

- [Instructions for Reporting Tax Cap Compliance Data \[pdf\]](#)
- [Property Tax Relief Credit and Property Tax Freeze Credit Information](#)



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Online Services Users

VIEW
Dashboard
Announcements
User Profile

Welcome to Online Services

Online Services Applications

You are currently subscribed to the following applications:

- Tax Cap

Announcements

No announcements to report.

Municipality Information

Municipality Name	Scotia-Clenville
Municipality Code	42063100200
Number of Users	3
Application(s)	Tax Cap

Manage Users

User Information

Name	Pass Word
User ID	TLCTestScotiaSDCertif
Previous Last Access	Apr 12, 2017 07:25 AM
Password Expiration Date	Apr 12, 2018 12:00 AM
Created On	May 20, 2014 01:10 PM

Manage Profile

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School District (020710300200)

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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 District (020710300200)

Tax Cap Compliance

Municipality Search
 Home
 Tax Cap Compliance Form Selection
 Tax Cap Printable Summary
 Tax Cap Compliance Printable Summary
 Administration

Welcome to Tax Cap Compliance

This form will allow you to submit information from the adopted budget regarding the total taxes to be levied and, where applicable, to certify for Tax Cap compliance.

You are required to complete this form even if you are not certifying as Tax Cap compliant.

Fiscal Year End	Status
06/30/2020	Not Started
06/30/2019	Submitted
06/30/2018	Submitted
06/30/2017	Submitted
06/30/2016	Submitted
06/30/2015	Submitted

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Tax Cap Compliance
 School District (280663401500)
 Fiscal Year Ending: 06/30/2020

Home
 Tax Cap Compliance Form Selection
 Tax Cap Compliance Printable Summary
 Tax Cap Printable Summary
 Tax Cap Compliance Website
 Tax Cap Website
 Levy Limit Formula
 Feedback

Tax Cap Compliance Form Summary

Tax Levy Limit: Unanswered
Tax To Be Levied: Unanswered

Status: Not Started
Preparer: Pass Word
Certifier: Undetermined
Deadline: 07/21/2019
Tax Cap Compliant Budget: Undetermined

Tax Cap Compliance
 Eligible Programs
Property Tax Relief Credit

Tax Cap Form Status

Our records indicate that your School District has filed a **Tax Cap** form.

To view a summary of the **Tax Cap** form, select **Tax Cap Printable Summary** from the menu on the left.

How To Proceed...

Please click **Next** to begin entering your **Tax Cap Compliance** information.

You will be able to submit this form once the information has been fully entered.

Exit  Next

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Tax Cap Compliance School District (280663401500)
Fiscal Year Ending: 06/30/2020

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Tax Cap Compliance Form Selection

Tax Cap Compliance Printable Summary

Tax Cap Printable Summary

Tax Cap Compliance Website

Tax Cap Website

Levy Limit Formula

Feedback

Tax Cap Compliance Form Summary

Tax Levy Limit:	Status: Unanswered	Tax Cap Compliance Eligible Programs <i>Property Tax Relief Credit</i>
Tax To Be Levied: Unanswered	Preparer: Resubmit	
	Preparer: Pass Word	
	Certifier: Undetermined	
	Deadline: 07/21/2019	
	Tax Cap Compliant Budget:	
		Undetermined

Tax Levy Limit

According to your 2020 Tax Cap form, your Total Tax Levy Limit is **\$106,860,961**

\$106,860,961 is the correct Tax Levy Limit.

The amount noted above is not correct. I will provide the **Total Tax Levy Limit**.

Total Tax Levy Limit for the 2020 Fiscal Year

The amount entered here will not be automatically updated in your Tax Cap form.
Your 2020 Tax Cap form must be modified and resubmitted with this amount.

Taxes To Be Levied

Total Taxes To Be Levied for the 2020 Fiscal Year

Save / Exit
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Tax Cap Compliance School District (280663401500)
Fiscal Year Ending: 06/30/2020

Home

Tax Cap Compliance Form Selection

Tax Cap Compliance Printable Summary

Tax Cap Printable Summary

Tax Cap Compliance Website

Tax Cap Website

Levy Limit Formula

Feedback

Tax Cap Compliance Form Summary

Tax Levy Limit:	Status: Ready for Submission	Tax Cap Compliance Eligible Programs <i>Property Tax Relief Credit</i>
Tax To Be Levied: \$107,000,000	Preparer: Pass Word	
	Certifier: Undetermined	
	Deadline: 07/21/2019	
	Tax Cap Compliant Budget:	

Warnings

1. Tax To Be Levied exceeds Total Levy Limit.

Tax Levy Certification

Acknowledgement of Tax Cap Non-Compliant Budget

I acknowledge, as the CEO, that the property Tax Levy from the adopted budget of the [redacted] School District exceeds the Tax Levy Limit and, therefore, the [redacted] School District may not be compliant with the following Tax Cap program(s): Property Tax Relief Credit.

Completion of this step will result in the submission of your Tax Cap Compliance form.

Exit
Previous
Next

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Tax Cap Compliance School District (280663401500)
Fiscal Year Ending: 06/30/2020

Home	<p style="text-align: center;"><u>Tax Cap Compliance Form Summary</u></p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Tax Levy Limit: </td> <td style="width: 50%;">Status: Ready for Submission</td> </tr> <tr> <td>Tax To Be Levied: \$107,000,000</td> <td>Preparer: Pass Word</td> </tr> <tr> <td></td> <td>Certifier: Undetermined</td> </tr> <tr> <td></td> <td>Deadline: 07/21/2019</td> </tr> <tr> <td></td> <td>Tax Cap Compliant Budget: </td> </tr> <tr> <td></td> <td>Yes</td> </tr> </table> <div style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; margin-top: 10px; text-align: center;"> <p>Tax Cap Compliance Eligible Programs</p> <p><i>Property Tax Relief Credit</i></p> </div>	Tax Levy Limit:	Status: Ready for Submission	Tax To Be Levied: \$107,000,000	Preparer: Pass Word		Certifier: Undetermined		Deadline: 07/21/2019		Tax Cap Compliant Budget:		Yes
Tax Levy Limit:		Status: Ready for Submission											
Tax To Be Levied: \$107,000,000		Preparer: Pass Word											
		Certifier: Undetermined											
		Deadline: 07/21/2019											
		Tax Cap Compliant Budget:											
		Yes											
Tax Cap Compliance Form Selection													
Tax Cap Compliance Printable Summary													
Tax Cap Printable Summary													
Tax Cap Compliance Website													
Tax Cap Website													
Levy Limit Formula													
Feedback													

Tax Levy Certification

Certification of Tax Cap Compliant Budget

I, as the CEO, certify that the property tax levy of the [REDACTED] School District from the adopted budget does not exceed the Tax Levy Limit as computed in accordance with the Education Law Section 2023-a, and is compliant with the following Tax Cap program(s): Property Tax Relief Credit.

Completion of this step will result in the submission of your Tax Cap Compliance form.

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Tax Cap Compliance School District (280663401500)
Fiscal Year Ending: 06/30/2020

Home	<p style="text-align: center;"><u>Tax Cap Compliance Form Summary</u></p> <table style="width: 100%;"> <tr> <td style="width: 50%;">Tax Levy Limit: </td> <td style="width: 50%;">Status: Submitted</td> </tr> <tr> <td>Tax To Be Levied: \$106,860,961</td> <td>Preparer: Pass Word</td> </tr> <tr> <td></td> <td>Certifier: Pass Word</td> </tr> <tr> <td></td> <td>Deadline: 07/21/2019</td> </tr> <tr> <td></td> <td>Tax Cap Compliant Budget: </td> </tr> <tr> <td></td> <td>No</td> </tr> </table> <div style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; margin-top: 10px; text-align: center;"> <p>Tax Cap Compliance Eligible Programs</p> <p><i>Property Tax Relief Credit</i></p> </div>	Tax Levy Limit:	Status: Submitted	Tax To Be Levied: \$106,860,961	Preparer: Pass Word		Certifier: Pass Word		Deadline: 07/21/2019		Tax Cap Compliant Budget:		No
Tax Levy Limit:		Status: Submitted											
Tax To Be Levied: \$106,860,961		Preparer: Pass Word											
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		Deadline: 07/21/2019											
		Tax Cap Compliant Budget:											
		No											
Tax Cap Compliance Form Selection													
Tax Cap Compliance Printable Summary													
Tax Cap Printable Summary													
Tax Cap Compliance Website													
Tax Cap Website													
Levy Limit Formula													
Feedback													

Warnings

1. **Tax To Be Levied exceeds Total Levy Limit.**

Thank You

The **Tax Cap Compliance** form has been submitted.
No further action is necessary.

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Agency Responsibilities

- **Office of the State Comptroller:**
 - Collect Tax Cap Compliance Certification Forms.
 - Provide Certifications to Department of Taxation and Finance and State Education Department.
- **Department of Taxation and Finance:**
 - Determination of Taxpayers' Eligibility.
 - Calculation of Taxpayer Credits.
 - Payment of Credits.
 - Interpretation of Property Tax Relief Credit Legislation (Tax Law section 606[n-1]).
- **State Education Department**
 - Interpretation of Tax Cap Law (Education Law section 2023-a).

Contact Information

Office of the State Comptroller

Property Tax Cap Compliance Application/Filing

- Phone: 866-321-8503
 - Option 1 – Technical Issues
 - Option 3 – Tax Cap Compliance Application Questions
- Email: LGSAMonitoring@osc.ny.gov

Property Tax Cap/Tax Cap Compliance Login Link

- <https://www.osc.state.ny.us/localgov/realprop/index.htm>

Contact Information (Cont'd)

Department of Taxation and Finance

Property Tax Relief Credit Calculation/Eligibility

- Phone: 518-453-8146
- <https://www.tax.ny.gov/pit/property/property-tax-relief.htm>

STAR Eligibility

- <https://www.tax.ny.gov/pit/property/star/eligibility.htm>



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Contact Information (Cont'd)

New York State Education Department (SED)

Tax Cap Guidance

- <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>
- phone: 518-474-6541

CFO and CEO Contact Update for SEDREF

- <http://www.oms.nysed.gov/sedref/home.html>



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Questions?

Please use the questions box to submit your questions. We will be back soon with answers.



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Thank you for attending the
webinar.



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