

Property Tax Relief Credit Program

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NYS COMPTROLLER
THOMAS P. DiNAPOLI

Topics for Today's Session

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



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.



Property Tax Relief Credit

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)
 - and, if the city has adopted a local law to override the tax levy limit, it must have repealed the override local law.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 the 21st day of the fiscal year.



Property Tax Relief Credit

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.



Property Tax Relief Credit

Credit Amount

- Determined by Department of Taxation and Finance.
- For 2016, the Property Tax Relief Credit was based on the property location (see Tax Law section 606 [n-1][3][a]).



Property Tax Relief Credit

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]).



Property Tax Relief Credit

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]).



New Tax Cap Reporting Provisions

Effective April 2020

- Will require certification similar to expired Tax Freeze Legislation.
- Impacts both local governments and school districts.
- Currently not tied to any specific eligibility program.

(See General Municipal Law section 3-d and Education Law section 2023-b)



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 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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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-Glenville
Municipality Code 420633100200
Number of Users 3
Application(s) Tax Cap

Manage Users

User Information

Name Pass Word
User ID TLCTestScotiaSDCertifier
Previous Last Access Apr 12, 2017 07:28 AM
Password Expiration Date Apr 12, 2018 12:00 AM
Created On May 20, 2014 01:10 PM

Manage Profile





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.





Tax Cap Compliance

School District (020710300200)

Home

Tax Cap Compliance
Form Selection

Tax Cap Compliance
Website

Tax Cap Website

Levy Limit Formula

Feedback

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	Status
06/30/2019	Not Started
06/30/2018	Submitted
06/30/2017	Submitted
06/30/2016	Submitted
06/30/2015	Submitted



- 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:
07/21/2018

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



- 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: 07/21/2018
Tax Cap Compliant Budget: Undetermined

Tax Cap Compliance
Eligible Programs

Property Tax Relief Credit

Tax Levy Limit

According to your 2019 Tax Cap form, your Total Tax Levy Limit is **\$2,022,411**

- \$2,022,411 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 2019 Fiscal Year

The amount entered here will not be automatically updated in your Tax Cap form.
Your 2019 Tax Cap form must be modified and resubmitted with this amount.

Taxes To Be Levied

Total Taxes To Be Levied for the 2019 Fiscal Year



Save / Exit

Previous

Next



- 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: \$2,022,411
Tax To Be Levied: \$2,100,000

Status: Ready for Submission
Preparer: Pass Word
Certifier: Undetermined
Deadline: 07/21/2018
Tax Cap Compliant Budget: No

Tax Cap Compliance
Eligible Programs

Property Tax Relief Credit

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



- 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: 
\$2,022,411


Tax To Be Levied:
\$2,000,000

Status:
Ready for Submission

Preparer:
Pass Word

Certifier:
Undetermined

Deadline:
07/21/2018


Tax Cap Compliant Budget: 
Yes

Tax Cap Compliance
Eligible Programs

Property Tax Relief Credit

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.

Exit

Previous

Next





Tax Cap Compliance

School District (020710300200)
Fiscal Year Ending: 06/30/2019

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: ?

\$2,022,411

Tax To Be Levied:

\$2,000,000

Status:

Submitted

Preparer:

Pass Word

Certifier:

Pass Word

Deadline:

07/21/2018

Tax Cap Compliant Budget: ?

Yes

**Tax Cap
Compliance**

Eligible Programs

*Property Tax
Relief Credit*

Thank You

The **Tax Cap Compliance** form has been submitted.

No further action is necessary.

Exit



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:**
 - Calculation of Taxpayer Credits.
 - Determination of Taxpayers' Eligibility.
 - 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

– www.osc.state.ny.us/localgov/realprop/index.htm



Contact Information (Continued)

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>



Contact Information (Continued)

New York State Education Department (SED)

Tax Cap Guidance

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

CEO Contact Update for SEDREF

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



Questions?

Please use the questions box to submit your questions.



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Thank you for attending the
webinar.



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