Note: The presentation of tax levies and rates after 2014 is not directly comparable to the rates displayed in the tables for 2014 and years prior.

Data Description 2013 and 2014: [www.osc.state.ny.us/localgov/orptbook/datadescription.pdf](http://www.osc.state.ny.us/localgov/orptbook/datadescription.pdf)

Notable changes are as follows:

- Assessed value tax rates or equalization rates are no longer included. Equalization rates are available online at: [www.tax.ny.gov/research/property/assess/eqratecounty.htm](http://www.tax.ny.gov/research/property/assess/eqratecounty.htm)

- Because each class of government has a full value tax rate, there is no longer a separate calculation for the town/city portion of each county. Only one county full value tax rate is displayed.

- General and highway fund levies for towns are no longer broken out.

- Levy and Tax Rate tables are now combined.

- School District Tax Rates are located on our website at: [www.osc.state.ny.us/localgov/orptbook/taxrates.htm](http://www.osc.state.ny.us/localgov/orptbook/taxrates.htm)
File Description

The Real Property Tax Levies, Taxable Full Value and Full Value Tax Rates Table is housed in a single Excel file that contains property tax information at the individual local government level. The file contains four tables (one each for counties, cities, towns and villages) in separate tabs. Future releases of this file will include tables for other taxing jurisdictions such as fire districts and independent special districts, including library districts. A description of the elements included in each of the tables is provided below.

County Table Description

Overview

The primary source of information for the data included in the County Table is the Tax Data Verification Form filed by counties with this office. The county full value tax rate that is presented in the table has been adjusted to reflect the various payments and credits made between counties and their component local governments. It reflects the most accurate depiction of overall property tax burden at the county level and is comparable from one county to the next.

Table Elements

Municipal Code – A 12-digit code that uniquely identifies each county. Experienced data users can use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

Entity Name – County name.

Countywide Levy – The county general tax levy net sales tax credits\(^1\) and payments to reduce taxes. Figures do not include levies for special districts of the county or levies for part-county purposes.

County District Levies – This column includes ad valorem taxes and assessments for part-county purposes as well as taxes for special districts governed by the county that are dependent for tax-cap purposes. These taxes include:

* Part-county sewer taxes and assessments.
* Part-county water taxes and assessments.
* Part-county police taxes.
* Other part-county taxes and assessments.
* District superintendent of schools.
* Levies for other types of county districts.

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\(^1\) Sales Tax Credit – Counties collect sales tax and may share the sales tax revenues with towns, based on a sharing arrangement. In many instances, rather than receiving the sales tax revenue from the county, a town may elect to have the county apply the town’s share of the sales tax to reduce the county tax levy burden on town residents. Therefore, the impact of the sales tax credit is reflected in the total county tax levies column.
Adjustments to County Levy – This column represents the net result of all additions and subtractions to the total levy. Adjustments that either increase or decrease the county levy are described below.

Adjustments that Add to the County Levy – In general, these adjustments reflect taxes being levied by the county but may be included on another municipality’s tax roll. For example, a county provides a county service within a town, and rather than billing the town for the service, the county “charges back” the cost of that service to the town’s tax levy (chargeback). Typical items that are added to the county levy include:

- Amounts levied for a county self-insurance plan.
- Chargebacks for erroneous assessments.
- Chargebacks for assessment roll printing.
- Chargebacks for election expenses.
- Chargebacks for community college.
- Chargebacks for social services.
- Other, including omitted taxes.

Adjustments that Subtract from the County Levy – These include any payments that were made to reduce the county taxes or other adjustments that reduced the county tax levy. These items will be subtracted from the total county tax levies.

Total County Tax Levy – The Total County Levy is the levy figure from which the county full value tax rate is calculated. It is the total of countywide and county district levies plus adjustments which add and subtract from the levy, as described above.

County Taxable Full Value – A measure of property value and the base upon which county taxes are levied. Specifically, the full valuation of the taxable real property on each of the assessment rolls is computed by dividing the total taxable assessed value (for county purposes) of the real property on the roll by the final State equalization rate established for that assessment roll.

Full Value Tax Rate – The total county tax levy per $1,000 taxable full valuation. This measure shows the overall property tax burden at the county level. Because it is based on full valuation, the measure is generally comparable across counties.
Village Table Description

Overview
The primary source of the village tax levy and taxable full value information is the Constitutional Tax Limit (CTL) form, as reported by the local government.

Table Elements

**Municipal Code** – A 12-digit code that uniquely identifies each village. Experienced data users can use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

**Entity Name** – Village name.

**County** – The county in which the village is located.

**Village Levy** – The total amount of real property taxes levied for all funds in the village’s annual budget.

**Village Taxable Full Value** – The full value of the taxable real property is computed by dividing the total taxable assessed valuation of the real property on the roll by the final State equalization rate established for that assessment roll.

**Full Value Tax Rate** – The total village tax levy per $1,000 taxable full valuation. This measure shows the overall property tax burden at the village level. Because it is based on full valuation, the measure is generally comparable across villages.
City Table Description

Overview
The primary source of the city tax levy and taxable full value information is the CTL form, as reported by the local government. Information from the Tax Data Verification Form filed by counties with OSC is also used to show the amounts levied by the county on city property owners.

Table Elements

**Municipal Code** – A 12-digit code that uniquely identifies each city. Experienced data users will use this code to merge tax levy data with other types of local government financial information currently available on the OSC website.

**Entity Name** – City name.

**County** – The county in which the city is located.

**City Levy** – The total amount of real property taxes levied for all funds in the city’s annual budget. The Big Five Cities (Buffalo, Rochester, Syracuse, Yonkers and New York) have school districts that are fiscally dependent on their respective city. The taxes levied for education in these cities are not included in this table. These funds are reported separately in the tax table for the school district.

**City Taxable Full Value** – The full value of the taxable real property is computed by dividing the total taxable assessed valuation of the real property on the roll by the final State equalization rate established for that assessment roll.

**Full Value Tax Rate** – The total city tax levy per $1,000 taxable full valuation. This measure shows the overall property tax burden at the city level. Because it is based on full valuation, the measure is generally comparable across cities.

**County Levy** – The total county taxes levied on taxpayers who reside within the city. It is the total of countywide and county district levies and includes adjustments that add to or subtract from the county levy.
镇表描述

概述

镇表数据的主来源是县向本厅提交的税数据验证表。镇的全额价值税率在表中呈现，并已调整以反映镇与所在县之间的交易。这些交易包括镇与县之间发生的所有交易，以及县向镇的补缴和镇向县的补缴。

表项目

**市政代码** — 一个12位数的代码，唯一标识每个镇。有经验的用户可以使用此代码将税征收数据与其他类型的当地政府财务信息合并。

**实体名称** — 镇名。

**县** — 镇所在的县。

**镇税** — 这一列包括镇的综合一般和公路基金税以及销售税信贷。它包括所有镇的税，以及镇特定的税。它还包括县追加的税，这些税以后将被减去。它不包括特殊区域的税。

**消防保护地区税** — 这一列反映了为消防保护区征收的税。

**依赖的特殊地区税** — 这一列反映了除消防区以外的任何其他依赖区的税。这些包括照明、污水、水、供水、垃圾收集等。

**镇调整** — 这一列是调整税的总和。增加和减少税的调整如下。

**增加到镇税的调整** — 这一列中的调整将增加总镇税。这些调整包括：
- 被忽略的税。
- 县追加的税。

**销售税信贷减少镇税** — 县征收销售税并可能与镇分享销售税收入，基于一个共享安排。在某些情况下，而不是直接从县收到销售税收入，一个镇可能选择让县将其销售税收入的份额减少镇的税负。因此，销售税信贷的影响反映在总镇税列。

注释

2 销售税信贷减少镇税 - 县征收销售税并可能与镇分享销售税收入，基于一个共享安排。在某些情况下，而不是直接从县收到销售税收入，一个镇可能选择让县将其销售税收入的份额减少镇的税负。因此，销售税信贷的影响反映在总镇税列。
Adjustments which Subtract from the Town Levy – The adjustments in this column will subtract from the total town levy. These taxes are levied by the county, but, in some cases, they may be added to the town’s levy on the tax roll. For example, a county provides a county service within a town, and rather than billing the town for the service, the county “charges back” the cost of that service to the town’s tax levy. Typical items that are subtracted from the town levy include:

• Amounts levied for a county self-insurance plan.
• Chargebacks for erroneous assessments.
• Chargebacks for assessment roll printing.
• Chargebacks for election expenses.
• Chargebacks for community college.
• Chargebacks for social services.

Total Town Tax Levy – This column reflects the sum of the general town levy, highway levy, fire protection district levy and special district levies. Any sales tax credits are subtracted from the total town tax levy.

Town Taxable Full Value – This is a measure of property value and the base upon which town taxes are levied. Specifically, the full valuation of the taxable real property on each of the assessment rolls is computed by dividing the total taxable assessed value (for town purposes) of the real property on the roll by the final State equalization rate established for that assessment roll.

Full Value Tax Rate – The total town tax levy per $1,000 taxable full valuation. This measure shows the overall property tax burden at the town level. Because it is based on full valuation, the measure is generally comparable across towns.

Tax Levy for Fire Districts – This column reflects total taxes levied for the support of fire districts within the town. Fire districts are independent districts of the town and governed by a separately elected Board of Fire Commissioners.

Other Independent Special Districts – This column includes all special districts that have separate, independent elected boards and which have the authority to levy a tax or can require a municipality to levy a tax on their behalf. These districts include libraries, consolidated health districts and any other special districts that meet the definition noted above.

County Levy – This column reflects the total county taxes levied on taxpayers who reside within the town. It is the total of countywide and special district levies and includes adjustments that add to or subtract from the county levy.