

## EXPLANATION OF TABLES:

### TABLE I - OVERLAPPING REAL PROPERTY TAX LEVIES

**TABLE I** lists the individual and aggregate amounts of real property taxes and assessments levied for county, municipal, school and special district purposes at the city, town and village level.

The county tax levy includes amounts imposed as county-wide and part-county ad valorem taxes as well as part-county special assessments. In towns with villages, the town levy includes both town-wide and town-outside village taxes (usually for general and highway purposes) if applicable. The amount indicated for special districts is the sum of all taxes imposed for special district purposes in the town. Similarly, the amount shown for the school districts is the aggregate of all taxes for school districts located in the city or town. It should be noted that amounts for special districts also includes levies for fire districts. **School district data represents the gross levy without any reduction resultant from the State Tax Relief (STAR) program.**

Cities and towns are listed in alphabetic order within counties. Villages are shown in alphabetic order within towns. The one exception to this arrangement pertains to the 75 villages in New York State that are located in more than one town. These villages are included in the town in which the village has the greatest amount of assessed valuation. Refer to Table IV for a complete list of these villages.

### TABLE II - OVERLAPPING REAL PROPERTY TAX RATES

**TABLE II** lists the individual and aggregate real property tax rates, based on \$1,000 of assessed valuation, used to levy real property taxes in each city, town and village government in the State. The amounts indicated on each line are the rates levied per \$1,000 of assessed valuation for county, town, city or village and school district purposes in that particular municipality. Usually rates do not reflect part-county special district taxes, other part-county levies, or town special district taxes. A range of school district rates is given when more than one school district serves the municipality. **Please note that the school district tax rates do not reflect any reduction resultant from the State Tax Relief (STAR) program. A computed or average tax rate is used in those instances where localities have established special homestead and non-homestead units for the assessment of real property for municipal and/or school district purposes. Computed or average tax rates are also reflected for New York City and localities within Nassau County, since they actually impose tax rates for different classes of property. Please refer to Appendix A for additional information on localities that impose homestead and non-homestead rates or rates by class of property.**

The applicable State equalization rate is listed for each municipality and a computed aggregate full value tax rate or range of rates is shown in the last column. In general, for cities and towns the aggregate full value tax rate is determined by multiplying the overall assessed value range by the equalization rate listed for that municipality. For villages, however, a modified procedure is followed. The village equalization rate is applied only to the tax rate shown in the Village column. The equalization rate listed for the town in which the village is located is then applied to the tax rates shown on the village line in the county, town and school district columns. County, town and school district tax levies were originally determined by using the assessment roll of the town. Therefore the equalization rate established for the town roll must be applied. Also certain school districts use a prior year town assessment roll to determine their current levy and the equalization rate

that was established for the roll in that year is necessarily used in the computation of the full value tax rate or range shown in the last column.

One additional comment concerning full value tax rates should be mentioned. Full value tax rates listed in Table II, as well as Table III, are based on the state equalization rate, which is a composite average based on computations made for different classes of property within a locality. Therefore, the full value tax rates listed are a statistical average and may or may not be reflective of what is paid on any individual property.

It should be noted that the 75 villages located in more than one town, in the same or contiguous counties, are listed separately under each town. A list of these villages is given in Table IV. The tax rate for village purposes will usually be the same in each town, but the county and town purpose tax rates will differ in each instance. If there is only one school district in the village, the same rate will appear under each town listing. If there is more than one school district, the tax rates may or may not be the same depending on the boundaries of the school districts in relation to those of the village, town and county.

Tax rates shown on the town line in Table II generally refer to the townwide area and town outside village area rates for general and/or highway purposes, if applicable. Rates for special districts, such as fire, sewer, water, etc. are omitted. Since these districts are formed to provide services to the inhabitants of a limited area of a town, their boundaries rarely coincide with one another or with the unincorporated area. There is, therefore, no uniform special district tax rate effective throughout the area.

There are five coterminous town/villages in New York State. They are listed in Table II with the notation "Coterminous Town/Village - See Line Below". The tax rates for these municipalities are shown in the village portion of the town.

### **TABLE III - SCHOOL DISTRICT REAL PROPERTY TAX RATES**

**TABLE III** presents a complete list of the assessed and full value tax rates of all school districts in each county. **Please note that school district tax rates do not reflect any reduction resultant from the State Tax Relief (STAR) program.** Table III expands information shown in Table II by identifying the school districts in each city and town along with their respective tax rates. Shown also is the percent of full valuation of the city or town within the particular school district. These percentages are rounded upwards and amounts less than one-half percent are not reflected. **A computed or average tax rate is used in those instances in which the school district imposes separate homestead and non-homestead tax rates or different rates for separate classes of taxable real property. Please refer to Appendix A for additional information on school districts that impose homestead and non-homestead rates or rates by class of property.**

### **TABLE IV - VILLAGES LOCATED IN MORE THAN ONE TOWN**

**TABLE IV** lists the 75 villages in this category, together with the towns and counties in which they are located. For purposes of this table the primary towns are always shown first.

Villages Located In More Than One Town

VILLAGE	COUNTY OR COUNTIES	TOWNS
Albion Almond Attica Baldwinsville Ballston Spa	Orleans Allegany, Steuben Genesee, Wyoming Onondaga Saratoga	Albion, Gaines Almond, Hornellsville Attica, Alexander Lysander, Van Buren Milton, Ballston
Black River Briarcliff Manor Broadalbin Brockport Cambridge	Jefferson Westchester Fulton Monroe Washington	Rutland, Le Ray Ossining, Mt. Pleasant Broadalbin, Mayfield Sweden, Clarkson White Creek, Cambridge
Cato Chatham Chester Clifton Springs Cooperstown	Cayuga Columbia Orange Ontario Otsego	Ira, Cato Ghent, Chatham Chester, Goshen Manchester, Phelps Otsego, Middlefield
Corfu Croghan Dannemora Depew Deposit	Genesee Lewis Clinton Erie Broome, Delaware	Pembroke, Darien Croghan, New Bremen Dannemora, Saranac Cheektowaga, Lancaster Sanford, Deposit
Dolgeville Earlville East Hills East Randolph Elmira Heights	Herkimer, Fulton Chenango, Madison Nassau Cattaraugus Chemung	Manheim, Oppenheim Sherburne, Hamilton North Hempstead, Oyster Bay Randolph, Conewango Horseheads, Elmira
Floral Park Florida Fort Plain Garden City Glen Park	Nassau Orange Montgomery Nassau Jefferson	Hempstead, North Hempstead Warwick, Goshen Minden, Canajoharie, Palatine Hempstead, North Hempstead Brownville, Pamela
Gowanda Greenwich Hamilton Harriman Homer Keeseville	Cattaraugus, Erie Washington Madison Orange Cortland Clinton, Essex	Persia, Collins Greenwich, Easton Hamilton, Eaton, Madison Woodbury, Monroe Homer, Cortlandville Ausable, Chesterfield

Villages Located In More Than One Town

VILLAGE	COUNTY OR COUNTIES	TOWNS
Lyons Falls Mamaroneck Massena Maybrook Medina	Lewis Westchester St. Lawrence Orange Orleans	West Turin, Lyonsdale Mamaroneck, Rye Massena, Louisville Montgomery, Hamptonburg Ridgeway, Shelby
Middleport Middleville Mineola Montour Falls Nassau	Niagara Herkimer Nassau Schuyler Rensselaer	Royalton, Hartland Fairfield, Newport North Hempstead, Hempstead Montour, Dix Nassau, Schodack
New Hyde Park New York Mills North Syracuse Norwood Nyack	Nassau Oneida Onondaga St. Lawrence Rockland	North Hempstead, Hempstead Whitestown, New Hartford Clay, Cicero Potsdam, Norfolk Orangetown, Clarkstown
Odessa Old Westbury Ovid Penn Yan Perry	Schuyler Nassau Seneca Yates Wyoming	Catharine, Montour North Hempstead, Oyster Bay Ovid, Romulus Milo, Benton, Jerusalem Perry, Castile
Poland Pomona Port Leyden Remsen Richburg	Herkimer Rockland Lewis Oneida Allegany	Russia, Newport Ramapo, Haverstraw Leyden, Lyonsdale Remsen, Trenton Bolivar, Wirt
Roslyn Harbor Rushville Sag Harbor Saranac Lake  Sinclairville	Nassau Ontario, Yates Suffolk Franklin, Essex  Chautauqua	North Hempstead, Oyster Bay Gorham, Potter Southampton, East Hampton Harrietstown, North Elba, and St. Armand Charlotte, Gerry
Spring Valley Stamford Valley Falls Wappinger Falls Waterloo	Rockland Delaware Rensselaer Dutchess Seneca	Ramapo, Clarkstown Stamford, Harpersfield Pittstown, Schaghticoke Wappinger, Poughkeepsie Waterloo, Fayette, Seneca Falls
Waterville Watkins Glen Williamsville Wolcott	Oneida Schuyler Erie Wayne	Sangerfield, Marshall Dix, Reading Amherst, Cheektowaga Wolcott, Butler

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**LISTING OF LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD  
RATES OR TAX RATES BY CLASS OF PROPERTY FOR 2004**

Whereas most localities in New York State impose a tax rate that is uniformly applied to the various types of property in their tax base, exceptions do occur. In accordance with Articles 18 and 19 of the New York State Real Property Tax Law, certain localities impose separate tax rates based on different classifications of property. One type of classification used is homestead and non-homestead property, while other localities classify property according to various classes (typically up to four classes).

The following lists these exception localities:

**LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD RATES**

Localities are listed by county. School districts (S.D.) may impose homestead/non-homestead rates in all or some of the towns and/or cities in which the district is located.

Albany County

Albany City  
Colonie Town  
Albany S.D.  
Maplewood S.D.  
Menands S.D.  
Niskayuna S.D.  
North Colonie S.D.  
South Colonie S.D.

Broome County

Binghamton City  
Binghamton City S.D.

Chautauqua County

Chautauqua Town  
Mayville Central S.D.

Dutchess County

Beacon City  
Fishkill Town  
Poughkeepsie Town  
Wappinger Town  
Arlington Central S.D.  
Beacon City S.D.  
Spackenkill Union Free S.D.  
Wappingers Central S.D.

Erie County

Buffalo City  
Lackawanna City  
Tonawanda Town  
Kenmore Village  
Buffalo City S.D.  
Lackawanna City S.D.  
Kenmore-Town of Tonawanda Union  
Free S.D.  
Sweet Home Central S.D.

Essex County

Newcomb Town  
Newcomb Central S.D.

Monroe County

Rochester City  
Rochester City S.D.

Nassau County

Glen Cove City  
Long Beach City  
Lake Success Village

Niagara County

Niagara Falls City  
Niagara Town  
Niagara Falls City S.D.  
Niagara-Wheatfield Central S.D.

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Orange County  
Newburgh City  
Port Jervis City

Putnam County  
Southeast Town  
Brewster S.D.

Rensselaer County  
East Greenbush Town  
East Greenbush Central S.D.

Rockland County  
Clarkstown Town  
Orangetown Town  
Story Point Town  
Clarkstown Central S.D.  
Haverstraw-Story Point Central S.D.  
Nanuet Union Free S.D.  
Nyack Union Free S.D.  
Pearl River Union Free S.D.  
South Orangetown Central S.D.

Saratoga County  
Waterford Town  
Waterford-Halfmoon Union Free S.D.

Schenectady County  
Niskayuna Town  
Niskayuna Central S.D.  
South Colonie Central S.D.

Suffolk County  
Islip Town  
Bay Shore Union Free S.D.  
Bayport-BluePoint  
Union Free S.D.  
Brentwood Union Free S.D.  
Central Islip Union Free S.D.  
Connetquot Central S.D.  
East Islip Union Free S.D.  
Hauppauge Union Free S.D.  
Islip Union Free S.D.  
Sayville Union Free S.D.  
West Islip Union Free S.D.

Ulster County  
Kingston City  
Kingston City S.D.

Westchester County  
Pelham Town  
Pelham Village  
Pelham Manor Village  
Sleepy Hollow Village  
Pelham S. D.

#### **NEW YORK CITY - RATES BY CLASS OF PROPERTY FOR THE 2004 FISCAL YEAR**

As fixed by resolution of the city council, actual tax rates per \$1,000 assessed valuation by class of property for all purposes in New York City are as follows in 2004: all one, two and three family residential property - \$145.50; other residential property - \$126.20; utility real property - \$124.18; all other real property - \$114.31.

Also fixed by resolution, actual tax rates per \$1,000 assessed valuation on veteran's property exempted under State Law from tax on general purposes but subject to tax for school purposes are as follows by class of property in 2004: all one, two and three family residential property - \$77.61; other residential property - \$67.64; utility real property - \$0.00; all other real property - \$61.35.

#### **LOCALITIES IN NASSAU COUNTY - RATES BY CLASS OF PROPERTY**

In Nassau County, county tax rates imposed for the Cities of Glen Cove and Long Beach as well as the Towns of Hempstead, North Hempstead and Oyster Bay are computed for four different classes of property. Tax rates for town purposes, as well as for school districts within these jurisdictions are usually computed for four different classes as well. The Villages of Manor Haven, Munsey Park, Plandome Heights, and Plandome Manor may also impose rates by class. The different classes of property are generally as follows: Class one - all one, two and three family residential property; Class two - other residential property; Class three - utility real property; Class four - all other real property.

#### **ADDITIONAL INFORMATION**

Additional information on homestead and non-homestead rates and tax rates by class for local governments may be obtained by contacting the individual localities or the State Comptroller's Office.