

Property Tax Cap for Local Governments

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Topics for Today's Session

- Overview of Property Tax Cap Legislation
- Common Errors
- Reporting Requirements
 - And Tax Cap Form Walk-Through



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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 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.



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Tax Cap Legislation

Calculation Involves Several Components

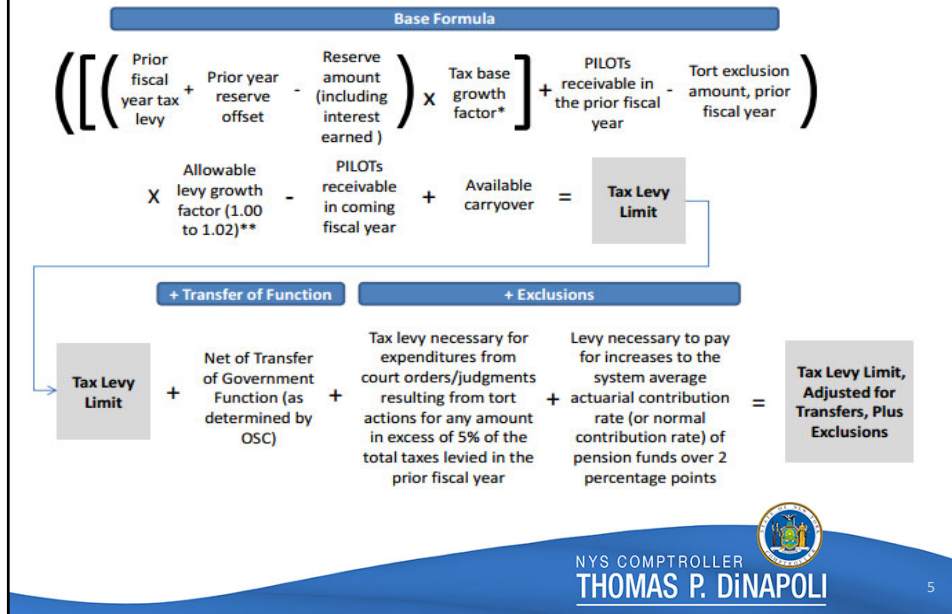
- Prior Year Levy
- Tax Base Growth Factor
- Allowable Levy Growth Factor – 2% or rate of inflation, whichever is less
- Payments in Lieu of Taxes (PILOTs)
- Available Carryover
- Transfers of Function
- Exclusions (Retirement and Tort Costs)



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Tax Cap Formula



Tax Cap Legislation

Allowable Levy Growth Factor – Local Governments

- As defined in law, it's the lesser of 2 percent or the rate of inflation.
- The Office of the New York State Comptroller (OSC) calculates the allowable levy growth factor throughout the year for each local government based on fiscal year end.
- For the latest allowable levy growth factor calculation, see OSC's publication "Inflation and Allowable Levy Growth Factors by Fiscal Year"
 - <https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf>

Tax Cap Legislation

Override

- The law allows local governments to override the levy limit.
- Board must enact a local law or resolution to override before budget adoption.
 - Counties, Cities, Towns and Villages: Local Law
 - Fire Districts and Independent Special Districts: Resolution
 - Must contain language that clearly overrides the levy limit
- Governing board must approve by at least 60% of voting power (e.g., three out of five).



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Tax Cap Legislation

Consequences of Exceeding the Limit

- If a local government levies more than the tax levy limit without a proper override, the local government 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 local government passed a local law or a resolution to override, no reserve is required.



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“Raise the Age” Legislation

Affects Only Counties (and NYC)

- State Finance Law §54-m
- Goal generally is to separate teens from being placed in adult prisons.
- Counties that are within the allowable levy limit are not required to contribute a “local share of eligible expenditures” toward program.
- Counties that exceed the allowable levy limit can apply for financial hardship with Division of Budget.



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Common Errors

- Failure to File the Tax Cap Form in the Online Services Filing System
 - Local governments that fail to complete and submit the form are more likely to adopt a levy that exceeds the limit.
- Filing Errors on the Tax Cap Form
 - Prior year/coming year tax levy
 - Special Districts (Independent vs. Dependent)
 - Adjustments for chargebacks and omitted taxes
 - Benefit assessments vs. user fees
 - Other data entry elements
 - PILOTs receivable
 - Tax cap reserve



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Common Errors

Independent vs. Dependent

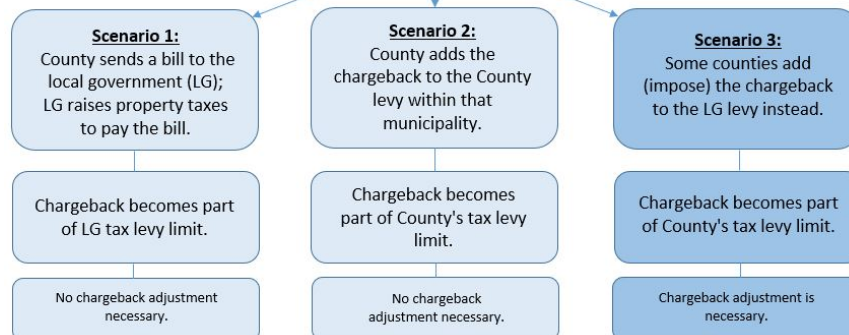
- **An independent special district:**
 - Has an independent elected or appointed board.
 - Can levy a tax or require a municipality to levy a tax on its behalf.
 - Files tax cap form independent of the municipality.
- **All other special district levies should be included within the municipal levy limit calculation.**



Common Errors

Chargebacks

Counties often provide services which they charge back to municipalities



Common Errors

Omitted Taxes

- “Omitted Taxes” refers to property tax adjustments billed on a subsequent tax roll.
 - Changes in property ownership can result in a reduction in allowable exemptions.
 - New owner is responsible for any additional prorated tax using the revised exemptions and preceding year’s tax rates.
 - Omitted Taxes could affect your tax cap levy, depending if the amount was considered during the budgeting process.



Common Errors

Omitted Taxes

1/1/2022:
Property bill sent out with exemption status (e.g. Veteran’s exemption)

8/31/2022:
Property sold. New owner does not qualify for exemption status.

1/1/2023:
New owner receives a property bill without exemption status for the year 2023,
and
the new owner also receives a **PRORATED** property bill for 9/1/2022 to 12/31/2022 for the exemption amount (based on 2022 tax rate).



Common Errors Omitted Taxes

Example: A municipality proposes a budget that requires \$900,000 in tax revenue to operate during the coming fiscal year. There will also be \$1,000 of Omitted Taxes billed in the coming fiscal year.

Scenario #1: Municipality uses Omitted Taxes to reduce the coming year tax levy

Tax Levy to be raised for the coming fiscal year:
\$899,000

+

Prior year Omitted Taxes to be billed in the coming fiscal year:
\$1,000

=

"Proposed Tax Levy" to be reported for the coming fiscal year:
\$900,000

Scenario #2: Municipality bills Omitted Taxes **in excess** of the required Levy

Tax Levy to be raised for the coming fiscal year:
\$900,000

+

Prior year Omitted Taxes to be billed in the coming fiscal year:
\$1,000

=

"Proposed Tax Levy" to be reported for the coming fiscal year:
\$901,000



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Common Errors

Special Assessment vs. User Fee

- Services such as water, sewer and refuse collection may be funded through:
 - Special assessments (benefit assessments), which are based on benefit to property and subject to the levy limit.
 - User fees (contractual charges), which are based on usage and not subject to the levy limit.
- Consult your attorney or call us if you have difficulty making the distinction.



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Reporting Requirements

Who is Required to File With OSC

- Counties (outside of NYC)
- Cities (except NYC)
- Towns
- Villages
- Fire Districts
- Independent School Districts
- Special Districts that have a separately elected or independently appointed board and can either tax or require a tax to be levied on their behalf



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Reporting Requirements

- Local Governments must calculate their levy limit and report the data to OSC:
 - 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 are required.
 - Contact our office if you need assistance.
- Must assign rights and roles depending on responsibilities.
- Instructions can be found on our website:

<https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/EnrollmentInstructions.pdf>



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OSC Online Reporting System

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Online Services

Online Services

Login

User ID *

Password *

Login

Help Topics

- Need an account ? Enroll Now
- I forgot my User ID
- I forgot my Password
- Learn more about our Online Services.

Announcements

Maintenance on Sunday, September 19, 2021
To better serve our customers, technicians will be performing maintenance on Sunday, Sept 19th 2021 from 7:00 AM to 9:00 PM. During that time, online service applications could be up and down for entire day. Thank you



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New York State Comptroller
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Online Services Users Apps Pass Word

Local Government Real Property Tax Cap Filing System

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	Town of
Municipality Code	
Number of Users	2
Application(s)	Tax Cap

Manage Users

User Information

Name	
User ID	
Previous Last Access	Jul 13, 2017 10:04 AM
Password Expiration Date	Jul 13, 2018 12:00 AM
Created On	Aug 28, 2013 01:33 PM

Manage Profile

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Real Property Tax Cap

VIEW

Home

Feedback

EXTERNAL LINKS

Tax Cap Website

Levy Limit Formula

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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Real Property Tax Cap

VIEW

Municipality Search

Home

Tax Cap Form Selection

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 End	Form Status
12/31/2023	Unsubmitted
12/31/2022	Submitted and Closed
12/31/2021	Submitted and Closed
12/31/2020	Submitted and Closed
12/31/2019	Submitted and Closed
12/31/2018	Submitted and Closed
12/31/2017	Submitted and Closed
12/31/2016	Submitted and Closed
12/31/2015	Submitted and Closed
12/31/2014	Submitted and Closed
12/31/2013	Submitted and Closed
12/31/2012	Submitted and Closed

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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 2022	---
*	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$0
*	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
*	Tax Base Growth Factor	1.0000
*	PILOTs Receivable FYE 2022	---
*	Tort Exclusion Amount Claimed in FYE 2022	\$0
*	Allowable Levy Growth Factor	1.0200
*	PILOTs Receivable FYE 2023	---
*	Available Carryover from FYE 2022	---

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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

The amount levied for the prior fiscal year should be taken directly from the tax roll reflecting the following:

- Real property taxes levied for your local government's purposes
- Adjustments for chargebacks
- Omitted taxes (e.g., removal of a tax exemption and addition of prorated taxes)
- Tax levy for all dependent special districts

User fees and re-levy amounts are not included in the prior-year levy calculation.

For more detailed information on how the items listed above are used in the tax levy calculation, please refer to the Tax Cap Instructions or call us at (866) 321-8503, option 3.

Prior Year Real Property Tax Levy

According to the 2022 Tax Cap Form, the local government's proposed levy for the fiscal year ending 2022 was **\$130,000**.

Does the proposed levy amount equal the amount actually levied?

- Yes, \$130,000 was the actual amount levied for the fiscal year ending 2022.
- No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2022.



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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 2022 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 2022 Fiscal Year.



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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 2022 was **\$10,000**.

This amount is based on your fiscal year ending 2022 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2022 Tax Cap Form. Please contact our office at (866)321-8503 for assistance.

Please provide the following...

Did your local government exceed the 2022 Tax Levy Limit without an override?

Yes

No



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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 of 1.0351 has been provided for this fiscal year.

Allowable Levy Growth Factor

Your Allowable Levy Growth Factor is 1.0200.



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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?

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 2022 was \$0.

- \$0 is the correct PILOT amount for the fiscal year ending 2022.
 Due to a material error, I need to modify the PILOT amount for the fiscal year ending 2022.



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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 2023.



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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 2022 tort exclusion of \$0 has been used to reduce your current year levy limit calculation.

This amount is based on your fiscal year ending 2022 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2022 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



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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.

50,000

Calculation

Total Costs Arising from Tort Actions:	-	5% of Prior Year's Actual Tax Levy
\$50,000		\$5,750

Your Tort Exclusion:

\$44,250



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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 \$89,039	OR	Calculation #2 \$17,836
----------------------------	----	----------------------------

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 carryover the lesser of the difference between what was actually levied and the levy limit without exclusions (Calculation #1), or 1.5 percent of the prior year levy limit without exclusions (Calculation #2).

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

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.

Calculation #1:	
2022 Levy Limit	\$1,189,039
-2022 Actual Levy + Reserve Offset	-\$1,100,000
	\$89,039

Calculation #2:	
2022 Levy Limit	\$1,189,039
x 1.5%	x 0.015
	\$17,836

Available Carryover

The maximum Available Carryover that you can apply to this year's tax cap calculation is \$17,836.

- will carry over the full amount of \$17,836. 
- 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 \$17,836
-----------------------	----	----------------------------

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.

Step 7 of 15 - Teachers' Retirement System Exclusion

For the fiscal year ending 202X, there is no exclusion for the Teachers' Retirement System.

Step 8 of 15 - Employees' Retirement System Exclusion

For the fiscal year ending 202X, there is no exclusion for the Employees' Retirement System.

Step 9 of 15 - Police and Fire Retirement System Exclusion

For the fiscal year ending 202X, there is no exclusion for the Police and Fire Retirement System.

- For the latest retirement exclusions, see OSC's publication "Retirement Exclusions – Local Governments":
 - <https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/retire-exclusions-lg.pdf>



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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?

Amortization

Does your local government plan to amortize a portion of the Police and Fire Retirement System payment for the fiscal year ending 2023?

- Yes
 No



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Month of Payment

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

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 2023 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.

1,500,000

Calculation

Salary Base	×	Exclusion Percentage
\$1,500,000		.0190

Exclusion



\$28,500



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Step 10 of 15 - Transfer of Local Government Functions

OSC determines the associated costs/savings and adds it to the form.

What is a Transfer of Function?

Transfer of Local Government Functions Processed

No Transfer of Functions have been entered for your local government.

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.



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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 2022	\$115,000
✓	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$10,000
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	—
✓	Tax Base Growth Factor	1,0000
✓	PILOTs Receivable FYE 2022	\$0
✓	Tort Exclusion Amount Claimed in FYE 2022	\$0
✓	Allowable Levy Growth Factor	1,0200
✓	PILOTs Receivable FYE 2023	\$0
✓	Available Carryover from FYE 2022	\$1,904
Tax Levy Limit Before Adjustments/Exclusions		\$129,404
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
Tax Levy Limit, Adjusted for Transfer of Local Government Functions		\$129,404
Exclusions		
✓	Tort Exclusion	\$44,250
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$0
Total Exclusions		\$44,250
Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$173,654

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?

Proposed Levy

Fiscal year ending 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions
\$173,654

Fiscal year ending 2023 Proposed Levy

Difference Between Tax Levy Limit and Proposed Levy
\$3,654

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?

Proposed Levy

Fiscal year ending 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions
\$173,654

Fiscal year ending 2023 Proposed Levy

175,000

Difference Between Tax Levy Limit and Proposed Levy
(\$1,346)

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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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 2023?

Yes

No

Cancel

Save and Close



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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 2022	\$115,000
✓	Tax Cap Reserve Offset from FYE 2021 Used to Reduce FYE 2022 Levy	\$10,000
✓	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2022	---
✓	Tax Base Growth Factor	1.0000
✓	PILOTs Receivable FYE 2022	\$0
✓	Tort Exclusion Amount Claimed in FYE 2022	\$0
✓	Allowable Levy Growth Factor	1.0200
✓	PILOTs Receivable FYE 2023	\$0
✓	Available Carryover from FYE 2022	\$1,004
Tax Levy Limit Before Adjustments/Exclusions		\$129,404
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
Tax Levy Limit, Adjusted for Transfer of Local Government Functions		\$129,404
Exclusions		
✓	Tort Exclusion	\$44,250
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
✓	Police and Fire Retirement System Exclusion	\$0
Total Exclusions		\$44,250
Your FYE 2023 Tax Levy Limit, Adjusted for Transfers plus Exclusions		\$173,654
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2023 Levy	---
✓	FYE 2023 Proposed Levy, Net of Reserve	\$175,000
Difference Between Tax Levy Limit and Proposed Levy		(\$1,346)
✓	Do you plan to override the Tax Cap for FYE 2023 ?	Yes



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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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Step 15 of 15 - Conclusion

How to Proceed...

This Form is ready for submission.

You do not have the rights to submit this Form. Please contact your Certifier to submit this Form.

If it is your responsibility to submit this form, please review our enrollment instructions for information on how to add the appropriate permissions.

If necessary, you can make changes to the Form or exit.



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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:
Jessica

Last Name:
Benson

Title:

Phone Number:

Email Address:
igsamonitoring@osc.state.ny.us

I hereby submit this Real Property Tax Cap Form for the Village of on 03/04/2022.




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Agency Responsibilities

Who do you contact?

- Office of the New York State Comptroller
 - Phone: 1-866-321-8503
 - Option 1 – Enrollment and password issues
 - Option 3 – Tax cap application questions
 - Email: LGSAMonitoring@osc.ny.gov
 - <https://www.osc.state.ny.us/local-government/property-tax-cap>
- New York State Department of Taxation and Finance
 - Tax Base Growth Factor – How is it calculated or what if it is missing?
 - Phone: 518-591-5233
- New York State Local Retirement System
 - Salary Base – How is it calculated or what if it is missing?
 - Phone: 518-474-3140 or 518-473-0681
- New York State Division of Budget
 - “Raise the Age” Legislation
 - www.budget.ny.gov/site/contact.html



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Thank You

Division of Local Government and School Accountability

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