

# Property Tax Cap for School Districts

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Monitoring and Analysis Unit



New York State Comptroller  
THOMAS P. DINAPOLI

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## Topics for Today's Session

- Overview of the Property Tax Cap Legislation
- Common Errors
- Reporting Requirements
  - Online Services Filing System



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# Property Tax Cap Legislation

## Overview

- The Tax Cap **limits the total levy** set by the school district, *not* assessed value or tax rate.
- All independent school districts are subject to the tax cap.
  - Finances of the Big Four city school districts of Buffalo, Rochester, Syracuse and Yonkers are included in their respective cities' budgets.



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# Property Tax Cap Legislation

## The Tax Levy Limit Calculation Involves Several Components...

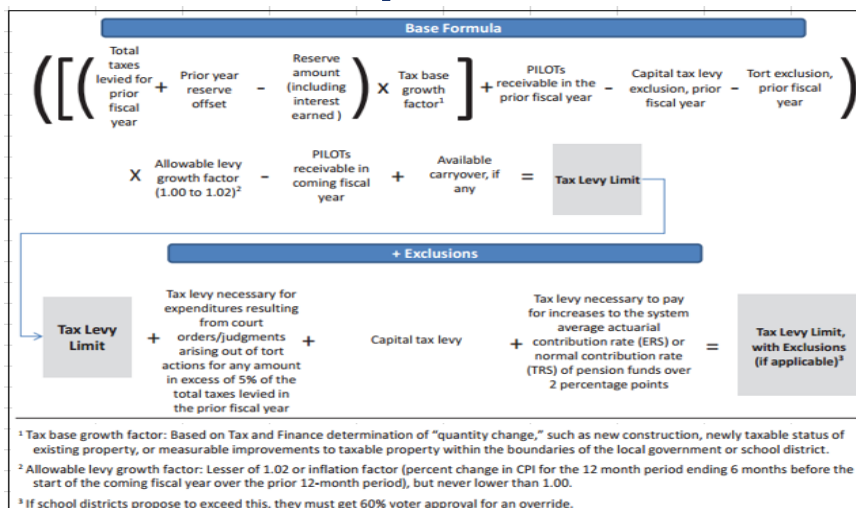
- Prior Year Levy
- Tax Base Growth Factor
- Allowable Levy Growth Factor
- Payments in Lieu of Taxes (PILOTs)
- Available Carryover
- Exclusions (Capital, Retirement and Torts)



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# Tax Cap Formula



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## Property Tax Cap Legislation

### Allowable Levy Growth Factor

- As defined in law, it's the lesser of 2 percent or the rate of inflation.
- For the allowable levy growth factor calculation for the upcoming fiscal year, 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>



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# Property Tax Cap Legislation

## Override For School Districts

- The Law allows school districts to override the tax levy limit.
  - A ballot statement must be included.
  - At least 60% VOTER approval is required.
- If an override budget fails to get 60%, the school district can:
  - Resubmit the original budget (requires at least 60% voter approval when its an override budget).
  - Submit a revised budget.
    - If a revised budget contains a tax levy within the levy limit, then only a simple majority (50%+1) voter approval is required, but if the revised budget seeks to override the levy limit, then at least 60% voter approval is required.
  - Go to a contingency budget (0% levy growth).



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# Property Tax Cap Legislation

## Consequences of Exceeding the Limit

- If a school district levies more than the tax levy limit without a proper override, the school district 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 the school district successfully passed an override, no reserve is required.



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## Common Errors

- Prior Year / Coming Year Property Tax Levy
- PILOTs Receivable
- Capital Exclusions



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## Reporting Requirements

- School Districts must calculate the tax levy limit and report the data elements to OSC.
  - Submit via our online services application
  - Form must be submitted on or before March 1.
- Form must be submitted even if an override is planned.



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# Reporting Requirements

## OSC Online Reporting System

- **Enrollment**

- Provides access to our tax cap application.
- User ID and password required.
- Must assign user rights and roles depending on responsibilities.
- Instructions are on our website:
  - <https://www.osc.state.ny.us/files/local-government/property-tax-cap/pdf/EnrollmentInstructions.pdf>
- Access different forms with same account.
  - Tax Cap, Tax Cap Compliance, Assessment Roll Verification.



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# OSC Online Reporting System



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 Friday January 7, 2022 - Sunday January 9, 2022  
To better serve our customers, technicians will be performing maintenance from 6am on 1/7/22 to 5pm on 1/9/22. During that time, all Online Services Applications will be unavailable. Thank you for your understanding.



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Online Services

Users

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

Municipality Information

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

Manage Users


Announcements

No announcements to report.

User Information

Name	
User ID	
Previous Last Access	Oct 05, 2021 01:57 PM
Password Expiration Date	Jun 01, 2022 09:26 AM
Created On	Jul 15, 2017 09:35 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
06/30/2024	Unsubmitted
06/30/2023	Submitted
06/30/2022	Submitted and Closed
06/30/2021	Submitted and Closed
06/30/2020	Submitted and Closed
06/30/2019	Submitted and Closed
06/30/2018	Submitted and Closed
06/30/2017	Submitted and Closed
06/30/2016	Submitted and Closed
06/30/2015	Submitted and Closed
06/30/2014	Submitted and Closed
06/30/2013	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 2023	---
-	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
-	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
-	Tax Base Growth Factor	1.0000
-	PILOTs Receivable FYE 2023	---
-	Tort Exclusion Amount Claimed in FYE 2023	\$0
-	Capital Tax Levy Exclusion FYE 2023	\$287,367
-	Allowable Levy Growth Factor	1.0200
-	PILOTs Receivable FYE 2024	---
-	Available Carryover from FYE 2023	---

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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 include the following:

- Real property taxes levied for your school district's purposes
- Omitted taxes (e.g., removal of a tax exemption and addition of prorated taxes)

Amounts levied for school library districts 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 guidance issued by the New York State Education Department.

### Prior Year Real Property Tax Levy

According to the 2023 Tax Cap Form, the school district's proposed levy for the fiscal year ending 2023 was **\$8,551,853**.

Does the proposed levy amount equal the amount actually levied?

Yes, \$8,551,853 was the actual amount levied for the fiscal year ending 2023.

No, the proposed levy differs from the actual amount levied. I will provide the actual amount levied for the fiscal year ending 2023.



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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 school district exceed the 2023 Tax Levy Limit without an override?

Yes

No

**Tax Cap Reserve**

Enter the amount that your school district levied in excess of the tax levy limit, including accrued interest, from the 2023 Fiscal Year.



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## Step 2 of 15 - Tax Cap Reserve

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Only necessary if your locality exceeded the tax levy limit in the prior year without an override.

*What is a Tax Cap Reserve?*

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*What is a Tax Cap Reserve Offset?*

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### Prior Year Tax Cap Reserve Offset

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The Tax Cap Reserve amount that was used to reduce the tax levy limit for the fiscal year ending 2023 was **\$25,000**.

This amount is based on your fiscal year ending 2023 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2023 Tax Cap Form. Please contact our office at (866)321-8503 for assistance.

### Please provide the following...

---

Did your school district exceed the 2023 Tax Levy Limit without an override?

- Yes  
 No



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## Step 3 of 15 - Growth Factors

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The Tax Base Growth Factor and Allowable Levy Growth Factor are provided below, if available.

*What is a Tax Base Growth Factor?*

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*What is an Allowable Levy Growth Factor?*

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### Tax Base Growth Factor

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A Tax Base Growth Factor of 1.0351 has been provided for this fiscal year.

### Allowable Levy Growth Factor

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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 school district 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 2023 was **\$0**.

\$0 is the correct PILOT amount for the fiscal year ending 2023.

Due to a material error, I need to modify the PILOT amount for the fiscal year ending 2023.



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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 2024.



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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 2023 tort exclusion of \$0 has been used to reduce your current year levy limit calculation.

This amount is based on your fiscal year ending 2023 Tax Cap Form.

To make any adjustments to this amount, you would need to resubmit your 2023 Form. Please contact our office at (866)321-8503 for assistance.

#### Please provide the following...

Does your school district 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 school district 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.

100,000

#### Calculation

Total Costs Arising from Tort Actions:	-	5% of Prior Year's Actual Tax Levy
\$100,000		\$81,952

#### Your Tort Exclusion:

\$18,048



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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 <b>\$16,866</b>	OR	Calculation #2 <b>\$126,253</b>
-----------------------------------	----	------------------------------------

#### 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: 2023 Levy Limit -2023 Actual Levy + Reserve Offset <b>\$8,416,866</b> -8,400,000 <b>\$16,866</b>	Calculation #2: 2023 Levy Limit x 1.5% = \$8,416,866 x .0225 <b>\$126,253</b>
---	--

#### Available Carryover

The maximum Available Carryover that you can apply to this year's tax cap calculation is **\$16,866**.

- I will carry over the full amount of \$16,866.
- I will carry over a lesser amount.



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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 <b>\$0</b>	OR	Calculation #2 <b>\$17,836</b>
------------------------------	----	-----------------------------------

#### 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.



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## Step 7 of 15 - Teachers' Retirement System Exclusion

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

## Step 8 of 15 - Employees' Retirement System Exclusion

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

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



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## Step 8 of 15 - Employees' Retirement System Exclusion

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In years where contribution rates have increased, some portion of your pension costs may be excludable from the tax cap.

### Participation

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Does your school district participate in the Employees' Retirement System?

Yes

No

*What is an Employees' Retirement System Exclusion?*

---

### Amortization

---

Does your school district plan to amortize a portion of the Employees' Retirement System payment for the fiscal year ending 202X?

Yes

No



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## Salary Base

The fiscal year ending 202X Employees' Retirement System salary base currently on file for your school district is **\$103,658**.

Is this amount correct?

- Yes, \$103,658 is the correct value. 
- No, the amount noted above is not correct. I will provide the correct salary base.

## Calculation

Salary Base	×	Exclusion Percentage
\$103,658		1.0000

## Exclusion

\$103,658 



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### Step 9 of 15 - Capital Tax Levy Exclusion of Prior Year

School Districts are allowed an exclusion to support the tax levy for the local portion of capital expenditures. Because last year's levy limit was increased for local capital expenditures, these prior-year expenditures must first be subtracted. Coming-year expenses will then be added to the limit in the next step.

#### Capital Local Expenditures

Total Capital Local Expenditures for the prior fiscal year ending 2023  
\$5,320,620

#### Deductions From Capital Expenditures

Expenditures Supported by Reserves and Fund Balance  
\$0

State Aid (less any prior year(s) Deferred Building Aid)  
\$5,033,253

Federal Aid  
\$0

Gifts and other Revenue for Capital Purposes  
\$0

Adjustments to Revenue Sources for the prior fiscal year ending 2023  
\$0

#### Additions to Capital Expenditures

Adjustments to Revenue Sources for the prior fiscal year ending 2022  
\$0

#### Calculation

Capital Local Expenditures	-	Deductions From Capital Expenditures	+	Plus Adjustments to Revenue Sources
\$5,320,620		\$5,033,253		\$0

#### Capital Tax Levy Exclusion

Capital Tax Levy Exclusion for the prior fiscal year ending 2023  
\$287,367



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**Step 10 of 15 - Capital Tax Levy Exclusion**

For school districts, the local portion of capital expenditures is excludable from the tax levy limit.

What is my coming school year capital tax levy exclusion?

Please provide the following...

Does your School District have a tax levy for any Capital Local Expenditures in the coming fiscal year?

Yes  
 No

**Capital Local Expenditures**

Total Capital Local Expenditures in coming fiscal year ending 2024  
1,000,000

**Deductions From Capital Expenditures**

Expenditures Supported by Reserves and Fund Balance  
25,000

State Aid (less any prior year(s) Deferred Building Aid)  
750,000

Federal Aid  
0

Gifts and other Revenue for Capital Purposes  
0

Adjustments to Revenue Sources for the coming fiscal year ending 2024  
0

**Additions to Capital Expenditures**

Adjustments to Revenue Sources for the coming fiscal year ending 2024  
0

**Calculation**

Capital Local Expenditures - Deductions From Capital Expenditures + Plus Adjustments to Revenue Sources  
1,000,000 - 775,000 = 225,000

**Capital Tax Levy Exclusion**

Capital Tax Levy Exclusion for the coming fiscal year ending 2024  
225,000



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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 2023	\$8,400,000
	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
	Total Tax Cap Reserve Amount (Including Interest Earned) from FYE 2023	---
	Tax Base Growth Factor	1.0000
	PILDT's Receivable FYE 2023	---
	Tort Exclusion Amount Claimed in FYE 2023	\$0
	Capital Tax Levy Exclusion FYE2023	\$287,367
	Allowable Levy Growth Factor	1.0200
	PILDT's Receivable FYE 2024	---
	Available Carryover from FYE 2023	\$16,866
	<b>Tax Levy Limit Before Adjustments/Exclusions</b>	<b>\$8,291,752</b>
	<b>Exclusions</b>	
	Tort Exclusion	\$0
	Capital Tax Levy Exclusion FYE2024	\$225,000
	Teachers' Retirement System Exclusion	\$0
	Employees' Retirement System Exclusion	\$0
	<b>Total Exclusions</b>	<b>\$225,000</b>
	<b>Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>	<b>\$8,516,752</b>

Cancel

Previous Next



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# Step 12: Proposed Levy

## Propositions and the Tax Cap

- Proposition information is now required in the tax cap form

Proposition Type	Is Proposition Excluded from the Tax Cap?
Proposition for additional transportation service	No
Proposition for educational programs (separate from core budget proposition)	No
Proposition for capital expenditure	Yes
Proposition for transportation capital expenditure	Yes



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### 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 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions  
\$8,516,752

Tax Levy Required By Budget  
8,500,000

Do you have any additional propositions that would require a tax levy for the coming fiscal year?

- Yes  
 No

Propositions for additional transportation services or educational programs (separate from core budget propositions).  
Note: The amount entered in this field is included when determining if your school district is over the Tax Levy Limit.

25,000

Propositions for capital expenditures and for transportation capital expenditures.  
Note: The amount entered in this field is not included when determining if your school district is over the Tax Levy Limit.

Fiscal year ending 2024 Proposed Levy  
\$8,525,000

Difference Between Tax Levy Limit and Proposed Levy  
(\$8,248)

#### 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?

For more information, please refer to our [Tax Cap Instructions for Local Governments](#) or [Tax Cap Instructions for School Districts](#)

### Tax Cap Override

Do you plan to override the cap in the fiscal year ending 2024?

Yes

No



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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 2023	\$8,400,000
✓	Tax Cap Reserve Offset from FYE 2022 Used to Reduce FYE 2023 Levy	\$0
✓	Total Tax Cap Reserve Amount (including Interest Earned) from FYE 2023	—
✓	Tax Base Growth Factor	1,000.00
✓	PILO's Receivable FYE 2023	—
✓	Tort Exclusion Amount Claimed in FYE 2023	\$0
✓	Capital Tax Levy Exclusion FYE2023	\$287,367
✓	Allowable Levy Growth Factor	1,020.00
✓	PILO's Receivable FYE 2024	—
✓	Available Carryover from FYE 2023	\$16,966
<b>Tax Levy Limit Before Adjustments/Exclusions</b>		<b>\$8,291,762</b>
Exclusions		
✓	Tort Exclusion	\$0
✓	Capital Tax Levy Exclusion FYE2024	\$225,000
✓	Teachers' Retirement System Exclusion	\$0
✓	Employees' Retirement System Exclusion	\$0
<b>Total Exclusions</b>		<b>\$225,000</b>
<b>Your FYE 2024 Tax Levy Limit, Adjusted for Transfers plus Exclusions</b>		<b>\$8,616,762</b>
✓	Total Tax Cap Reserve Amount Used to Reduce FYE 2024 Levy	—
✓	FYE 2024 Proposed Levy, Net of Reserve	\$0,525,000
✓	<b>Difference Between Tax Levy Limit and Proposed Levy</b>	<b>(\$8,246)</b>
✓	Do you plan to override the Tax Cap for FYE 2024 ?	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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### 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.

#### School District Responsibility

District officials are responsible for determining the tax levy limit for their school district. 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:

State

Last Name:

Comptroller

Title:

CFO

Phone Number:

(123) 456-7890

Email Address:

LGSAMonitoring@osc.ny.gov



I hereby submit this Real Property Tax Cap Form for the School District - Independent Superinten of ██████████ Central School District on 12/09/2022.



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Home

Tax Cap Form Selection

**Tax Cap Printable Summary**

Feedback

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EXTERNAL LINKS

Tax Cap Website

Levy Limit Formula

### How to Proceed...

**This Form has been submitted to OSC.**

No further action is necessary.

You may make changes to the Form, and resubmit it to OSC.

### Browse

To review the contents of this Tax Cap Form, select Browse, or choose a Topic below.

### Certifier

---

State Comptroller, OSC  
(767) 885-8758  
lgsamonitoring@osc.ny.gov

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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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# Contact Information

- State Education Department (SED)
  - 518-474-6541
  - <http://www.p12.nysed.gov/mgtserv/propertytax/taxcap/>
- Department of Taxation and Finance
  - Tax Base Growth Factor – 518-591-5233
- Office of the State Comptroller
  - 1-866-321-8503
  - Option 1 – Technical issues and enrollment requests
  - Option 3 – Tax Cap application questions
  - [LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)
  - <https://www.osc.state.ny.us/local-government/property-tax-cap>



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# Thank You

Division of Local Government and School Accountability  
[LGSAMonitoring@osc.ny.gov](mailto:LGSAMonitoring@osc.ny.gov)



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