

New York State Office of the State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Cap

User Guide for the Real Property Tax Calculation Form – School Districts

The online form is designed to capture the necessary information needed from school districts to meet their property tax levy limit filing requirements. Once the necessary information has been entered, the form will compute the tax levy limit and then provide the user with a summary and a receipt for submission.

The form consists of two pages, which you may navigate between. You can click on “Print this Form” at any time and it will print the entire form with any information you have entered to that point.

The New York State Department of Education is responsible for and in the process of developing the necessary written guidance materials to assist school officials in calculating their allowable levy limit. As soon as these guidance materials are publicly available, we will establish a link from this tax cap webpage to SED’s guidance, for your convenience.

NOTE: If two or more school districts are reorganized, the Commissioner of Education is responsible for determine the tax levy limit for the first school year following reorganization. If your district undergoing reorganization, do not complete the online form. You should instead contact Deborah Cunningham at the New York State Department of Education at (518)474-6541.

Tax Levy Cap Elements

This is the first page of the form, where you will enter most of the information you will need to calculate the property tax levy limit.

Line 1. Total Real Property Tax Levy for Fiscal Year Ending (FYE) 06/30/2012

Indicate the amount that your school district levied for the fiscal year ending on June 30, 2012 (FYE 06/30/2012). *This tax levy will be the base for computing the FYE 06/30/2013 property tax levy limit.*

Line 2. Tax Base Growth Factor (This number is pre-populated in the form)

The tax base growth factor is provided by the Department of Taxation and Finance (Office of Real Property Tax Services). The tax base growth factor is driven by the quantity change factor which reflects the percentage by which the full value of taxable real property has changed due to a physical or quantity change—for example, to adjust for an increase that is due to the addition of a new housing development. This information will be pre-populated in the form, and it can also be found at www.tax.ny.gov/research/property/cap.htm.

Even if your quantity change factor is negative, the tax base growth factor will not be less than 1.0000.

The FYE 06/30/2012 tax levy will be multiplied by the tax base growth factor.

NOTE: Increases in full value that result solely from assessment changes do not constitute a quantity change, nor do increases in full value that result from property returning to the tax rolls after the expiration of a PILOT.

Questions related to calculation of the tax base growth factor should be directed to the Tax and Finance Solutions Center: 518-591-5233

Line 3. PILOTS Receivable in FYE 06/30/2012

Enter the total amount of PILOTS receivable for FYE 06/30/2012. *This figure will be added to your FYE 06/30/2013 property tax levy limit.* This will be the amount from the FYE 06/30/2012 school budget, which should have been estimated with reference to PILOT agreements.

Line 4. PILOTS Receivable in FYE 06/13/2013

Enter the total amount of PILOTS receivable for FYE 06/30/2013. *This figure will be subtracted from your FYE 06/30/2013 property tax levy limit.* Again, this is the budgeted receivable amount.

Line 5. Tax levy necessary for expenditures resulting from court orders or judgments resulting from tort actions FYE 06/30/2013

Enter the total amount of these expenditures. *Costs that exceed 5% of the FYE 06/30/2012 tax levy may be excluded from the property tax levy limit.* Enter the total costs and the form will compute this adjustment automatically when you move to the second page.

Line 6. Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS) or normal contribution rate (TRS) in excess of 2 percentage points

Pension costs resulting from growth in any pension systems average actuarial or normal contribution rate that exceed two percentage points may be excluded from the property tax levy limit. OSC has provided an Excel tool that will help you in calculating the amount of pension costs that may be excluded.

Line 7. Capital Tax Levy for FYE 06/30/2012

The tax levy necessary to support the local share of capital expenditures for FYE 06/30/2012. This will be subtracted before the allowable levy growth factor is applied to the tax cap formula. The New York State Education Department will provide guidance on calculating the capital tax levy.

Line 8. Capital Tax Levy for FYE 06/30/2013

The tax levy necessary to support the local share of capital expenditures for FYE 06/30/2013. *This will be excluded from (and therefore added to) your FYE 06/30/2013 tax levy limit.*

Once you have entered the data for lines 1 through 8, click on the “Continue” button. This will bring you to the second page of the form

If you need to stop and come back to the form at a later time, click on the “Save as Draft” button before logging out. You may then log back in and resume work with the data already entered.

Tax Levy Cap - Calculations and Totals

This is the second page of the form, where the property tax levy limit (before and after adjustments and exclusions) will be displayed.

If at any time you wish to return to the first page of the form, click on the “Back” button at the bottom of the form. Do not use the browser’s back button as it will navigate you away from the form.

Tax Levy Limit (Cap) Before Exclusions

Tax Levy FYE 06/30/2012

From Line 1.

Tax Base Growth Factor

From Line 2.

PILOTS receivable FYE 06/30/2012

From Line 3.

Allowable Levy Growth Factor (This is determined and pre-populated by OSC)

This amount is the smaller of 2% or the inflationary change using the Consumer Price Index. OSC has calculated the allowable levy growth factor and has provided it in the form. The calculation is based on the monthly average consumer price index for all urban consumers (CPI-U).

PILOTS receivable FYE 06/30/2013

From Line 4.

Total Levy Limit Before Exclusions

Calculated by taking the FYE 06/30/2012 tax levy, multiplying by the tax base growth factor, adding FYE 06/30/2012 PILOTS, multiplying by the allowable levy growth factor, and subtracting the FYE 06/30/2013 PILOTS)

Exclusions

Tax levy necessary for expenditures resulting from court orders/judgments over 5% FYE 06/30/2012 tax levy

The amount by which the costs of court orders/judgments resulting from tort actions exceed five percent of the FYE 06/30/2012 tax levy.

Capital Tax Levy for FYE 06/30/2013

From Line 8.

Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS, PFRS) or normal contribution rate (TRS) in excess of 2 percentage points

From Line 6.

Total Exclusions

Sum of Tax levy necessary for expenditures resulting from court orders/judgments over 5% FYE 06/30/2012 tax levy, Capital Tax Levy for FYE 06/30/2013, and Tax levy necessary for pension contribution expenditures caused by growth in the system average actuarial contribution rate (ERS, PFRS) or normal contribution rate (TRS) in excess of 2 percentage points.

Tax Levy Limit, Plus Exclusions

Total property tax levy limit, plus total exclusions.

Proposed Levy for FYE 06/30/2013

Enter the property tax levy that your school district is proposing for FYE 06/30/2013.

Difference Between Tax Levy Limit Plus Exclusions and Proposed Levy

Subtracts the FYE 06/30/2013 proposed levy from the FYE 06/30/2013 property tax levy limit including adjustments for exclusions.

Do you plan to override the cap in 2013?

Click “Yes” if you plan on overriding the property tax levy limit for FYE 06/30/2013. Click “No” if you do not. A school district budget requiring an override of the property tax levy limit must receive a 60 percent supermajority of voters to be approved. The ballot for an override budget must include a statement substantially similar to the following: *“Adoption of this budget requires a tax levy increase of ____ which exceeds the statutory tax levy increase limit of _____ for this school fiscal year and therefore exceeds the state tax cap and must be approved by sixty percent of the qualified voters present and voting.”*

Form Completed By

Enter the information for the person completing this form in the boxes provided.

When you have completed the form, click on the “Submit” button. You will be provided with a summary and a receipt for submission.

If you need to stop and come back to the form at a later time, click on the “Save as Draft” button before logging out. You may then log back and resume work with the data already entered.

Please note that school districts are responsible for determining their own tax levy limit. Although the form assists you with the calculation, it is incumbent upon you to submit accurate information. OSC will not certify the data that you submit nor correct inaccurate data.