

New York State Office of the State Comptroller

Thomas P. DiNapoli • State Comptroller



Property Tax Freeze

Frequently Asked Questions

Question: What responsibility does the Office of the State Comptroller have regarding the tax freeze?

Answer: The Office of the State Comptroller (OSC) collects certifications from taxing jurisdictions that are “freeze compliant.” OSC also collects proposed and adopted budget information from all local governments and school districts, irrespective of whether they are freeze compliant. In consultation with other agencies, OSC determines the form and manner that taxing jurisdictions submit the certifications, and the form and manner of the submission of the budget information.

Question: What must a school district or local government do in order to be freeze compliant?

Answer: For school districts, the adopted budget must not exceed the tax levy limit prescribed by Education Law Section 2023-a. For local governments, the adopted budget must not exceed the tax levy limit prescribed by General Municipal Law Section 3-c and, if the local government has adopted a local law or resolution, as the case may be, to override the tax levy limit, they must have repealed the override local law or resolution.

Question: Who can certify for a local government or school district that they are freeze compliant?

Answer: For School Districts the CEO (Superintendent) must be the certifier. For other local governments it must be either the CEO or Budget Officer.

Question: When does my local government/school district have to certify?

Answer: All taxing jurisdictions must certify no later than the 21st day of the fiscal year. For a schedule by fiscal year-end please see: http://www.osc.state.ny.us/localgov/realprop/taxfreeze/pdf/certification_schedule.pdf

Question: If I reside in a school district and a town, and the school district is not freeze compliant but the town is, am I eligible to receive any tax freeze credits?

Answer: Yes, each taxing jurisdiction is considered separately. The school district’s lack of freeze compliance does not affect a taxpayer’s eligibility to receive a tax freeze credit for the town.

Question: Can a person other than the CEO prepare the tax freeze form? How can this be done?

Answer: The CFO is the Primary Authorizer in the application and can assign/modify roles. The CFO can assign the role of Preparer to someone other than the CEO, but the CEO (or Budget Officer, in the case of a local government) must be the Certifier.

Question: Our school district/local government hasn’t filed a tax cap form; can we complete the tax freeze certification?

Answer: The tax freeze law does not require that a tax cap form be filed in order to certify for tax freeze purposes. However, taxing jurisdictions are still required to file tax cap forms with OSC to comply with the tax cap law generally.

Property Tax Freeze: Frequently Asked Questions

Question: What is the deadline for submitting the tax freeze certification in order for residents to receive their checks?

Answer: Certifications need to be submitted to OSC no later than the 21st day of the fiscal year. Since the Department of Taxation and Finance is responsible for, among other things, determining the amount of the tax freeze credits, OSC will provide information to the Department of Taxation and Finance relating to the taxing jurisdictions that have certified as being freeze compliant.

Question: Who can provide guidance related to efficiency plans?

Answer: In the second year of the tax freeze program, in addition to the certification requirement, local governments and school districts must also have an approved efficiency plan in order for residents to be eligible to receive tax freeze credits. The Division of the Budget is responsible for collecting and approving efficiency plans. Questions should be emailed to: TaxFreeze@budget.ny.gov

Question: Which agency is responsible for calculating the amount of the credits?

Answer: The Department of Taxation and Finance will calculate the amount of the tax freeze credits. As such, all questions related to calculation of the credits should be directed to the Department of Taxation and Finance at 518-453-8146.

Question: How long will this program be in effect?

Answer: The current program is generally a two year program; however, with respect to the four large cities which have dependent school districts (Buffalo, Rochester, Syracuse, and Yonkers), the tax freeze is spread out over three years because the law separately addresses the portion of the tax levy for school district purposes and the portion for city purposes.

Question: Is a school district that adopts a contingency budget permitted to certify as tax freeze compliant?

Answer: In accordance with advice provided by the Division of Budget, school districts that have a contingency budget can certify as freeze compliant only if the contingency budget contains a tax levy that is less than or equal to what the calculated tax levy limit was for the district.

Question: For school districts, which amount is being certified as compliant with the tax levy limit? Is it the levy including exclusions and adjustments or is it the levy before exclusions and adjustments?

Answer: In accordance with advice provided by the Division of Budget, it is the tax levy limit including adjustments and exclusions.

Question: School district voters approve the budgeted appropriations, but the projected revenue sources could change before the warrants are generated and the final levy is known. How should a school district handle tax freeze certification considering that changes to the tax levy could still occur after July 21st, the deadline for the tax freeze certification?

Answer: The tax freeze law states that the certification must be made no later than the 21st day of the fiscal year to which it applies. By certifying, school districts are attesting to the accuracy of the statements made, based on information reasonably available at the time of the certification. If a school district levies taxes in an amount that exceeds the tax levy limit, the excess levy must be placed in reserve to offset the following year's tax levy.