This guide provides the instructions necessary for assigning Tax Limit user roles and navigating the Constitutional Tax Limit application.

The municipality’s Chief Financial Officer (CFO) will receive a notification via email indicating that the current year’s Constitutional Tax Limit form is available through the OSC Online Services (the Portal).

Each CFO should have received an enrollment email notification with the login and password to complete the enrollment process for the municipality.

Once the email notification to file the Constitutional Tax Limit is received, the CFO (as the municipal authorizer already set up in Online Services) must assign roles to users for the Constitutional Tax Limit application. The roles can be assigned to the municipal authorizer or new users can be set up and assigned roles.

The Constitutional Tax Limit roles are defined as follows:

**Municipal Authorizer:** Can edit own permissions, create additional users, and edit other user permissions and information.
Has no view/create/update/delete privileges for Tax Limit data
(Note: You cannot remove the Municipal Tax Limit Authorizer Role from yourself)

**Municipal Tax Limit Certifier:** Can only certify a form and submit budget files once the form is completed; has read-only access to view all data entered

**Municipal Tax Limit Reviewer:** Has read-only access to all data; has no create/update/delete privileges

**Municipal Tax Limit Preparer:** Has create/update/delete access to all unsubmitted Tax Limit report data
To log into Online Services, the CFO/Municipal Authorizer will use the following link: [OSC Online Services - Enrollment](#)

Once logged in, the Authorizers do not have any access to their CTL application until they assign themselves roles or add new users with assigned roles.

### Online Services

**Login**

- **User ID**: [I](#)
- **Password**: [I](#)
- [I forgot my User ID](#)
- [I forgot my Password](#)

### Announcements

No announcements to report.

### Online Services Applications

<table>
<thead>
<tr>
<th>Government</th>
<th>Local Government</th>
<th>Vendors</th>
<th>Individuals</th>
</tr>
</thead>
<tbody>
<tr>
<td>VendRep System</td>
<td>The VendRep System is a secure application which allows vendors to enter, maintain and certify their Vendor Responsibility Questionnaires. Once the questionnaire is certified, it is available for review by authorized New York State Contracting Entity users. Access to New York State contract data is also available through the VendRep System. More Details</td>
<td>Enroll</td>
<td>Public Authorities Reporting Information System</td>
</tr>
</tbody>
</table>
To assign roles or add new users, the Authorizer uses the Manage Users button under Municipality Information.
To set or change permissions on a user, select the down arrow on the info button for the user and select Permissions.
Select Tax Limit

[Image of the County CFO page with the Tax Limit section highlighted]
Select any or all of the roles available on the screen (Preparer, Reviewer and/or Certifier)
Once a role has been selected, it will be highlighted in blue with a check mark in the box and the Tax Limit application will then be accessible either through the Apps button in the upper right corner of the screen or by returning to the Dashboard using the arrow next to your user name and then selecting Tax Limit from the Dashboard under Online Services Applications.
To create additional users, select Add Municipality User button from the menu on the left side of the screen.

**Complete all fields including assigning a unique user ID and select Create & Assign Roles button**

⚠️ Saving this record without assigning roles will prevent the User from accessing any of the Online Services applications.
A message will be displayed that the user was successfully created. Roles can then be assigned from the Tax Limit Permissions tab.

Only the authorizer account user can add new users or edit user information. A municipality may have more than one authorizer.

To edit user information or permissions, the user must be in the enrollment application section under Apps, not in any tax applications.
Once the new user is successfully created, an email with the new user id is sent to the user and copied to the authorizer creating the account.

A second email with a temporary password is sent only to the new user. This temporary password will expire after 30 days.

Password resets expire the day after they are issued.

Once the new user logs in, they will be prompted to validate their identity.
They will then be prompted to change their password and then set up their security questions.

Two emails will then be sent to the new user confirming that the password has been successfully changed and the security questions set up.
Online Services Assistance

User Profile Assistance - Set Secret Questions & Answers:

Please select two different questions and enter answers.

User ID: testnorthhillspreparer

*Question 1: Choose One

*Answer 1

*Question 2: Choose One

*Answer 2

[Update] [Cancel]
After setting up the new password and security questions, the Tax Limit application can be selected using the down arrow next to Apps in the upper right corner of the screen or by selecting Tax Limit under the Online Services Applications section of the Dashboard.
After the Constitutional Tax Limit Application is selected, the municipality’s CTL home page will open and the Fiscal Year link highlighted can be selected to open a form.

The question mark icons throughout the application will provide guidance on the field contents when selected.
The “Who can do this” link provides the following:

A Preparer can...
- Enter the required information in the Tax Limit form
- Enter Debt Exclusions and Schedule information

A Certifier can...
- Submit a Tax Limit form
- Submit a copy of the adopted budget
- Certify the submission

The “What forms can I edit” link provides the following:

Forms in the following statuses can be edited...
- Not Started
- Open
- Pre-Budget Data Submitted
- Resubmit

Forms in the following statuses cannot be edited...
- Certified
- Accepted by OSC
Before the Tax Limit form and full menu will open for the first time, all the following wizard steps must be completed.

Each step can be saved without completing the entire wizard but the form and menu will not be available until all the initial steps are completed.

Only villages must first confirm that their assessing status on file is correct by selecting Yes and using the Next button.

If this question is answered No, that the assessing status on file is incorrect, the form will lock and you will need to contact us.
All villages and cities must enter the Taxable Assessed Value for the most recently completed assessment roll.

This is the taxable value that real property taxes will be levied on for the fiscal year.
The budget adoption date and total budgeted real property tax levy must be entered and Next selected to complete the wizard.
The Tax Limit form, the checklist and the full menu will appear once all of the wizard steps have been successfully completed.

The checklist will indicate required pages with an asterisk and a green check mark will indicate a page that has been successfully completed.

The top section of the form displays the entries made in the wizard process with edit links to make changes to any of these entries.
The bottom part of the Tax Limit Form page will show all of the Tax Limit calculations.

For cities and villages, the assessment roll dates, equalization rates and dates will be pre-populated with information from the Office of Real Property Tax Services.

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Assessment Roll Date</th>
<th>Taxable Assessed Value</th>
<th>Equalization Rate Established Date</th>
<th>Equalization Rate</th>
<th>Taxable Full Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2016</td>
<td>09/15/2014</td>
<td>$1,500,000</td>
<td>10/29/2014</td>
<td>0.0333</td>
<td>$45,045,045</td>
</tr>
<tr>
<td>2015</td>
<td>09/15/2013</td>
<td>$30,134,615</td>
<td>10/18/2013</td>
<td>0.0351</td>
<td>$858,536,040</td>
</tr>
<tr>
<td>2014</td>
<td>09/15/2012</td>
<td>$30,381,521</td>
<td>11/29/2012</td>
<td>0.0336</td>
<td>$904,211,935</td>
</tr>
<tr>
<td>2013</td>
<td>09/15/2011</td>
<td>$30,935,284</td>
<td>11/21/2011</td>
<td>0.0341</td>
<td>$907,193,079</td>
</tr>
<tr>
<td>2012</td>
<td>04/01/2011</td>
<td>$31,178,087</td>
<td>06/16/2011</td>
<td>0.0317</td>
<td>$983,535,868</td>
</tr>
</tbody>
</table>

Five Year Total Full Valuation: $3,698,521,967
Five Year Average Full Valuation: $739,704,393
Constitutional Tax Limit: $14,794,088
Tax Levy: $2,000,000
Total Exclusions: $0
Tax Levy Subject to Tax Limit: $2,000,000
Percentage of Tax Limit Exhausted: 13.52%
Constitutional Tax Margin: $12,794,088
Counties will provide the following information through the initial wizard process:

The county taxable equalized (full) value:

Full Value

Form Status: Resubmit

Full Value:

4,479,541,812

Cancel Save and Close

The budget adoption date and total county-wide budgeted real property tax levy:

Total County-Wide Ad Valorem Tax Levy

Form Status: Resubmit

Budget Adoption Date:

12 / 16 / 2014

Total County-Wide Ad Valorem Tax Levy:

38,327,451

Cancel Save and Close
Any credits to or payments by Towns to reduce the county levy:

<table>
<thead>
<tr>
<th>Credits</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prior Year Surplus Sales Tax:</td>
<td>0</td>
</tr>
<tr>
<td>Sales Tax Credit to Reduce County Levy on Towns:</td>
<td>121,403</td>
</tr>
<tr>
<td>Payments by Town to Reduce County Levy:</td>
<td>215,000</td>
</tr>
<tr>
<td>Other Credits:</td>
<td>0</td>
</tr>
</tbody>
</table>
The net county real property tax levy and tax limit is calculated based on these entries.

Schedule D entries for charge backs and part county taxes are added to arrive at the total county tax levy.

**Tax Levy Calculations**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Credits</td>
<td>$336,403</td>
</tr>
<tr>
<td>Net Tax Levy</td>
<td>$37,991,048</td>
</tr>
<tr>
<td>Real Estate and Chargebacks from Schedule D</td>
<td>$647,647</td>
</tr>
<tr>
<td>Total Tax Levy</td>
<td>$38,638,695</td>
</tr>
</tbody>
</table>

**Tax Limit Calculations**

<table>
<thead>
<tr>
<th>Fiscal Year</th>
<th>Taxable Full Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>2015</td>
<td>$4,479,541,812</td>
</tr>
<tr>
<td>2014</td>
<td>$4,351,037,688</td>
</tr>
<tr>
<td>2013</td>
<td>$4,315,726,878</td>
</tr>
<tr>
<td>2012</td>
<td>$4,326,388,709</td>
</tr>
<tr>
<td>2011</td>
<td>$4,355,850,715</td>
</tr>
</tbody>
</table>

|                      |                          |
| Five Year Total Full Valuation | $21,828,554,802 |
| Five Year Average Full Valuation  | $4,365,710,960  |
| Constitutional Tax Limit | $87,314,219    |
| Total Tax Levy           | $38,638,695     |
| Total Exclusions         | $4,997,836      |
| Tax Levy Subject to Tax Limit | $33,040,859   |
| Percentage of Tax Limit Exhausted | 38.53%      |
| Constitutional Tax Margin | $53,673,360    |
To enter debt exclusions, select from the menu on the left side of the screen or from the checklist on the top of the screen.

Each type of debt (Revenue Producing, Water, Other) must be selected from the drop down box and reported separately. All fields are required.

Save each entry as it is completed and it will be added to a list of entries on the page. There is no limit on the number of entries that can be made.
Select Schedules from the menu on the left side of the screen to see a summary page of all schedules.

Access individual schedules by using the schedule menu on the left or selecting a schedule from the checklist.
To enter data on a schedule, select the applicable schedule and complete all fields. All fields are required.

The schedules should be completed with sufficient identifying information so that each entry can be verified to the budget.

Save each entry as it is completed and it will be added to a list of entries on the page. There is no limit on the number of entries that can be made.

**Schedule C**

**What this is...**

Exclusions for direct budgetary appropriations for qualified capital projects or equipment that are not financed through debt, grants or state or federal aid.

**How to proceed...**

If your Municipality has such exclusions, you should enter each type of exclusion separately, select the Section 11 paragraph that applies to that exclusion (using the Select Section 11 link), and clearly identify the location of the appropriation in the budget.

Enter the appropriate information below and select Save. You can enter multiple occurrences by repeating this process.

- **Page Number or Budget Code:** A3420.2
- **Object or Purpose:** Police car
- **Applicable Paragraph of Local Finance Law Section 11:** Passenger Vehicle Other Than School Bus
- **Amount:** 55,000
The Debt Exclusions page will also show the summary of total exclusions from all schedules that is reported on the Tax Limit form.

On any schedule, entries can be changed by using the Edit or Delete links.

<table>
<thead>
<tr>
<th>Revenue Producing Improvement Debts</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>sewer system improvements</td>
<td>$250,000</td>
<td>$25,000</td>
<td>$275,000</td>
<td>Edit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Debt</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Water - Bonds</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Water tank replacement</td>
<td>$150,000</td>
<td>$15,000</td>
<td>$165,000</td>
<td>Edit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other Bonds</th>
<th>Principal</th>
<th>Interest</th>
<th>Total</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Obligation bonds-capital improvements</td>
<td>$500,000</td>
<td>$50,000</td>
<td>$550,000</td>
<td>Edit</td>
</tr>
</tbody>
</table>

### Summary

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Producing Improvement Debt Total</td>
<td>$275,000</td>
</tr>
<tr>
<td>Revenues Designated for Such Debt Service from Schedule A</td>
<td>$250,000</td>
</tr>
<tr>
<td>Revenue Producing Improvement Debt Net Exclusions</td>
<td>$25,000</td>
</tr>
<tr>
<td>Other Debt Total</td>
<td>$715,000</td>
</tr>
<tr>
<td>Sub Total</td>
<td>$740,000</td>
</tr>
<tr>
<td>Revenues Designated by Law for Debt Service from Schedule B</td>
<td>$0</td>
</tr>
<tr>
<td>Debt Service Net Exclusions</td>
<td>$740,000</td>
</tr>
<tr>
<td>Object/Purpose with a Period of Probable Usefulness from Schedule C</td>
<td>$50,000</td>
</tr>
<tr>
<td>Other Exclusions</td>
<td>$0</td>
</tr>
<tr>
<td>Total Exclusions</td>
<td>$790,000</td>
</tr>
</tbody>
</table>
Once the form is completed, select Certification from the menu. This can only be accessed by a user assigned the certifier role in the Enrollment section.

If any errors exist in the form or if the appropriate rights in the application have not been assigned to the user, an error message will display.

The form cannot be submitted or certified until all errors are corrected.

**The form contains an error...**

When Revenue Producing Improvement Debt entries exist, Schedule A information must also be entered in Schedules.

**How to proceed...**

Go to the Schedule A page and enter the appropriate information.
The submission and certification process is a 6 step wizard application. The filing will not be considered finalized until all steps are completed.

Each step can be saved and the process restarted at any point in the wizard. A summary of the required steps will indicate all steps and their stage of completion.

Each step can be accessed using the Next buttons in the wizard or the links in the summary.

All entries in the form and schedules can be edited until the final certification step is completed.
Step 1 requires the certifier’s title and contact phone number

Certifier Information

Step 1 of 6

Please provide the following information.

Certifier First Name: Amy
Certifier Last Name: McCabe
Certifier Title: 
Phone Number: 
Email Address: amccabe@osc.state.ny.us

The Tax Limit form is required to be submitted 10 days prior to budget adoption. Changes can still be made to entries after this step.

This step must be completed even if the form is being submitted late or resubmitted.

Pre-Budget Submission

Step 2 of 6

By checking the box and selecting Next, you are submitting your preliminary Tax Limit data.

I hereby submit to OSC, this Constitutional Tax Limit data for the Village of Islandia for the fiscal year ending 12/31/2015, pending budget adoption.
If the question in Step 3 is answered “No” and Next or Save and Close is selected, the user is returned to the Certification summary page.

If the question is answered “Yes” and Next is selected, the wizard proceeds to Step 4.

**Budget Status**

**Step 3 of 6**

Please provide the following information.

Has your Municipality adopted its budget?

- Yes
- No

Certification summary page:

**Certifier**

Amy McCabe  
Clerk-Treasurer  
(987) 654-3210  
amccabe@osc.state.ny.us

**Pre-Budget Data**

Pre-Budget information successfully submitted to OSC.

**Budget Status**

The municipality has not officially adopted its budget.

**Budget Preparation**

Not completed.

**Adopted Budget**

Not specified.

**Tax Limit Data Certification**

Not completed.
“No” to Step 4 will return to the summary, “Yes” will take the user to Step 5 to select how the adopted budget is to be submitted.

**Adopted Budget**

**Step 4 of 6**

You are required to submit a certified copy of your adopted budget within 30 days of adoption.

Are you prepared to provide a certified copy of your Municipality’s budget to OSC?

- Yes
- No

[Buttons: Cancel, Save and Close]

When a submission method is selected, the window expands to provide additional information for that submission type.

DO NOT use a general website link for a URL submission. It must be a direct link to the ADOPTED budget document.

**Adopted Budget Submission**

**Step 5 of 6**

Select how you will provide a copy of your budget.

- A copy of the adopted budget will be mailed/emailed to the Comptroller’s Office.
- A copy of the adopted budget can be accessed at the following URL:
- Upload an electronic copy of the adopted budget:

  [Browse...]

[Buttons: Save, Cancel, Save and Close]
Once Step 6 has been completed, the form cannot be edited unless it is put into Resubmit status.

If the user is the CFO or designated by the CFO to certify the filing, the first option in the Certification should be selected.

If a certification by a municipal officer other than the CFO (i.e. Clerk) is attached to the copy of the adopted budget submitted, select the second option.
Once the form is submitted, budget submission type selected and certified, OSC will review the submission and either accept and close the submission or request a resubmission with updated information. An email will be generated to the certifier to inform the municipality of the change in status of the form.

**Certification Process**

**Congratulations!**

The Constitutional Tax Limit submission is complete.

No further action is necessary.

**If you need to make changes...**

In order to modify the information on this form, you must contact the OSC Monitoring and Analysis Unit at 866-321-8503 or email LGSAMonitoring@osc.state.ny.us to have the form put into Resubmit status.