# INTRODUCTION

Data presented in these tables is displayed for statistical comparison purposes only.  We do not claim that the data satisfies any specific legal, financial or accounting requirements. Individuals using these tables for comparison purposes may wish to contact local government officials, real estate agencies or other sources to corroborate or obtain additional information.

## EXPLANATION OF TABLES

## TABLE 1 - OVERLAPPING REAL PROPERTY TAX LEVIES

There are three worksheets to this workbook.  The first worksheet, **Tax Levy Detail**, reflects the overall property taxes collected by each city, town and village in the State.  The second worksheet, **County and Statewide Totals**, summarizes the data on the first worksheet by each county area and also provides state-wide totals.    The last worksheet, **2008 Village Non-filers**, shows villages that will not be reflected on the previous two worksheets because their information is not available.

The following defines the data headings of the first two worksheets:

**COUNTY** - The total county tax levy includes both the general county-wide taxes and part-county ad valorem taxes and assessments.  Examples of part county taxes and assessments would be for police, sewer, and water districts.  Also included are county charge-backs for erroneous assessments, election expense, community college, etc. as well as amounts levied for a county self-insurance plan.  In certain counties, where some or all towns or cities elect to use the county sales tax distribution as a credit against the county levy instead of receiving cash, the county levy is net of that credit.

**CITY** - Reflects the municipal levy of the city.    It does not include school district levies, which are included in a separate column.

**TOWN** – Generally includes the town-wide levies for the general fund and highway funds.  For towns with villages, also includes the levies for town outside village purposes for the general fund and highway funds.

**VILLAGE** – Reflects the municipal levy for villages.    Villages are shown in alphabetic order within towns. The one exception to this arrangement pertains to the 76 villages in New York State that are located in more than one town. These villages are included in the town in which the village has the greatest amount of assessed valuation.  Refer to Table 4 for a complete list of these villages.

**FIRE** - This include the levies of all fire districts within the town and also the levies of all fire protection districts in the town.

**OTHER TOWN SPECIAL DISTRICTS** - This is the aggregate of all other town special district levies not included in **Fire**.  Examples of some types of special districts are water, sewer, lighting, refuse and garbage, drainage, and water supply or hydrant districts.   Generally, these special districts are governed by the town board.

**SCHOOL** - This is the aggregate of the tax levies of all school districts within the boundary of the city or town.  **School district levy data represents the gross levy without any reduction resultant from the State Tax Relief (STAR) program.**

## TABLE  2 - OVERLAPPING REAL PROPERTY TAX RATES

For each city, town and village area in the State, **TABLE 2** lists the individual and aggregate assessed and full value real property tax rates based on $1,000 of valuation.  Tax rates are presented for each class of government within the locality, including county, municipal (town, city or village), and school district.   For cities, towns, and villages that have more than one school district within their boundaries, a separate row is now provided for each school district.  Also included for towns is an estimated assessed and full value tax rate for special districts in the town (see definitions below).  The applicable State equalization rate used to compute full value tax rates is also listed for each municipality

Table 2 may be sorted by using the four shaded command buttons (the cells labeled Sort School Name by County, Sort by City/Town Within County, Sort by School Name, and Sort by FV Rate) which are located above the headings County Name, Municipal Name, School District Name, and Total – Full Value Tax Rate. **These buttons allow a user to easily sort Table 2 by school district name within a county, by cities and towns within a county, by school district name, or by the total full value tax rate (arrayed high to low)**. To use these automatic sorts, place the cursor arrow within the command button and left click to activate the sort.

Please note that school district tax rates do not reflect any reduction resultant from the State Tax Relief (STAR) program.  In addition, a computed or average tax rate is used in those instances where localities have established special homestead and non-homestead units for the assessment of real property for municipal and/or school district purposes. Computed or average tax rates are also reflected for New York City and localities within Nassau County, since they actually impose tax rates for different classes of property.  Please refer to Appendix A for additional information on localities that impose homestead and non-homestead rates or rates by class of property.

The following provides a brief description of column headings in Table 2:

**County Name** – Describes the county location of the municipality.
**Municipal Name** – Provides the name of the municipality.
**Class** - Describes the type of municipality (city, town, or village)
**Town in Which Village is Located** – Applies only to villages; provides the name of the town(s) the village is located in.   Please note that there are 76 villages in two or more towns (see Table 4 below).
**School District Name** – Provides the name(s) of the school district within the city or town.
**Percent of School in City/Town** – Provides the percentage of the school district full valuation that is in the city or town.
**Percent of City/Town in Schoo**l – Provides the percentage of the city or town full valuation that is in the school district.
**Assessed Value Tax Rates** – As applicable, provides the assessed value tax rate per $1,000 assessed valuation.
- **County** - Provides the county tax rate of the municipality that reflects **countywide** taxes and also may include charge-backs.   This does not include part county tax rates on special districts or for any area of the county not considered countywide.   Please note that the levy data listed in Table 1 **does include** these part county taxes.
- **Town** – Generally includes the town-wide tax rates of the general fund and highway funds.  For towns with villages, also includes the tax rates of the town outside village general fund and highway funds.
- **City/Village** – Includes the municipal tax rate for the city or village.  **Villages that reflect a zero tax rate are typically villages that did not file required information.**   Please see the attached "2008 Village Non-Filers" worksheet, attached to Table 2.
- **School** – Includes the school district tax rate(s) for each school district in the city or town.

- **Town Special District (computed)** – This is a **computed hypothetical tax rate** to provide some measure of tax burden resultant from all special district and fire district levies within towns (See Table 1- the sum of the levies in the "Fire" and "Other Special Districts" columns). In towns without a village, it is this total levy amount divided by the total assessed valuation of the town. In towns with villages, this total special district and fire district levy amount is divided by the town outside village assessed valuation, as most special districts function in the town outside village area. **Please note that individuals within a town may actually be subject to a variety of special district tax rates depending where they live; the rate listed is only a computed statistical measure.**

**Equalization Rates** – This is a ratio computed by the New York State Office of Real Property Services. At its simplest, an equalization rate is the state's measure of a municipality's level of assessment. This ratio is the total assessed value of the municipality divided by the total market value.
- **City/Town/Village** – The city, town, or village equalization rate.
- **Town applied to Village's County and Town AV rate** – This is the town equalization rate that is applied to the village's county and town assessed value tax rates to get the full value county and town tax rates for the village.
- **City/Town applied to School** – This is the city/town equalization rate applied to the school assessed value tax rate to get the school full value rate.

**Full Value Tax Rates** – As applicable, provides the full value tax rate per $1,000 full valuation.
- **County** – For all localities except the cities of Glen Cove and Long Beach, the full value rate reflects the county assessed value tax rate times the city or town equalization rate. A special county equalization rate, **that is not reflected on this table**, is used for the cities of Glen Cove and Long Beach.
- **Town** – The town full value rate is the town assessed value rate times the town equalization rate.
- **City/Village** – For cities, the city full value rate is the city assessed value rate times the city equalization rate. For villages, the village full value rate is the village assessed value rate times the village equalization rate. **Villages that reflect a zero tax rate are typically villages that did not file required information.** Please see the attached "2008 Village Non-Filers" worksheet, attached to Table 2.
- **School** – The school full value rate is the school assessed value rate times the "City/Town applied to School" equalization rate.
- **Sub-Total** – The sum of the county, town, city/village and school full value rates.
- **Special District** – This is the computed hypothetical town special district assessed value tax rate times the town equalization rate.
- **Total** – The sum of the county, town, city/village, school, and town special district full value rates.

## TABLE 3 - SCHOOL DISTRICT REAL PROPERTY TAX RATES

In New York State, it is fairly common for a school district to be in more than one town or city, or for a town to have more than one school district serving the area of the town. This table has been expanded to provide the tax levy, assessed and full value tax rates based on $1,000 valuation, taxable assessed and full valuation, and applicable equalization rate for each city or town component of a school district. Also shown is the percent of the school district full valuation within each city or town and the percent of the city or town full valuation within the school district. The primary county of each school district is also provided. This is the county in which the school district's main building is located and generally contains the majority of the school district's full valuation.

Table 3 may be sorted by using the four shaded command buttons (the cells labeled Sort by School, Sort by County of School, Sort by City Town, and Sort by Full Value Rate) which are located above the headings School District Name, Primary County of School, City or Town Name, and FV Tax Rate per ($000 FV). **These**

buttons allow a user to easily sort Table 3 by school district name, by school name within a county, by cities and towns, or by the school district component full value tax rate (arrayed high to low).   To use these automatic sorts, place the cursor arrow within the command button and left click to activate the sort.

Please note that school district tax rates and levies do not reflect any reduction resultant from the State Tax Relief (STAR) program.   A computed or average tax rate is used in those instances in which the school district imposes separate homestead and non-homestead tax rates or different rates for separate classes of taxable real property.  Please refer to Appendix A for additional information on school districts that impose homestead and non-homestead rates or rates by class of property.

## TABLE 4 - VILLAGES LOCATED IN MORE THAN ONE TOWN

**TABLE 4** lists the 76 villages in this category, together with the towns and counties in which they are located. For purposes of this table the primary towns are always shown first.

| VILLAGE | COUNTY OR COUNTIES | TOWNS |
|---|---|---|
| Albion | Orleans | Albion, Gaines |
| Almond | Allegany, Steuben | Almond, Hornellsville |
| Attica | Genesee, Wyoming | Attica,  Alexander |
| Baldwinsville | Onondaga | Lysander, Van Buren |
| Ballston Spa | Saratoga | Milton, Ballston |
| Black River | Jefferson | Rutland, Le Ray |
| Briarcliff Manor | Westchester | Ossining, Mt. Pleasant |
| Broadalbin | Fulton | Broadalbin, Mayfield |
| Brockport | Monroe | Sweden, Clarkson |
| Cambridge | Washington | White Creek, Cambridge |
| Cato | Cayuga | Ira, Cato |
| Chatham | Columbia | Ghent, Chatham |
| Chester | Orange | Chester, Goshen |
| Clifton Springs | Ontario | Manchester, Phelps |
| Cooperstown | Otsego | Otsego, Middlefield |
| Corfu | Genesee | Pembroke, Darien |
| Croghan | Lewis | Croghan, New Bremen |
| Dannemora | Clinton | Dannemora, Saranac |
| Depew | Erie | Cheektowaga, Lancaster |
| Deposit | Broome, Delaware | Sanford, Deposit |
| Dolgeville | Herkimer, Fulton | Manheim, Oppenheim |
| Earlville | Chenango, Madison | Sherburne, Hamilton |
| East Hills | Nassau | North Hempstead, Oyster Bay |
| East Randolph | Cattaraugus | Randolph, Conewango |
| Elmira Heights | Chemung | Horseheads, Elmira |
| Floral Park | Nassau | Hempstead, North Hempstead |
| Florida | Orange | Warwick, Goshen |
| Fort Plain | Montgomery | Minden, Canajoharie, Palatine |
| Garden City | Nassau | Hempstead, North Hempstead |
| Glen Park | Jefferson | Brownville, Pamelia |

# TABLE 4 (continued) - VILLAGES LOCATED IN MORE THAN ONE TOWN

| | | |
|---|---|---|
| Gowanda | Cattaraugus, Erie | Persia, Collins |
| Greenwich | Washington | Greenwich, Easton |
| Hamilton | Madison | Hamilton, Eaton, Madison |
| Harriman | Orange | Woodbury, Monroe |
| Homer | Cortland | Homer, Cortlandville |
| Ilion | Herkimer | German Flatts, Frankfort |
| Keeseville | Clinton, Essex | Ausable, Chesterfield |
| Lyons Falls | Lewis | West Turin, Lyonsdale |
| Mamaroneck | Westchester | Mamaroneck, Rye |
| Massena | St. Lawrence | Massena, Louisville |
| Maybrook | Orange | Montgomery, Hamptonburg |
| Medina | Orleans | Ridgeway, Shelby |
| Middleport | Niagara | Royalton, Hartland |
| Middleville | Herkimer | Fairfield, Newport |
| Mineola | Nassau | North Hempstead, Hempstead |
| Montour Falls | Schuyler | Montour, Dix |
| Nassau | Rensselaer | Nassau, Schodack |
| New Hyde Park | Nassau | North Hempstead, Hempstead |
| New York Mills | Oneida | Whitestown, New Hartford |
| North Syracuse | Onondaga | Clay, Cicero |
| Norwood | St. Lawrence | Potsdam, Norfolk |
| Nyack | Rockland | Orangetown, Clarkstown |
| Odessa | Schuyler | Catharine, Montour |
| Old Westbury | Nassau | North Hempstead, Oyster Bay |
| Ovid | Seneca | Ovid, Romulus |
| Penn Yan | Yates | Milo, Benton, Jerusalem |
| Perry | Wyoming | Perry, Castile |
| Poland | Herkimer | Russia, Newport |
| Pomona | Rockland | Ramapo, Haverstraw |
| Port Leyden | Lewis | Leyden, Lyonsdale |
| Remsen | Oneida | Remsen, Trenton |
| Richburg | Allegany | Bolivar, Wirt |
| Roslyn Harbor | Nassau | North Hempstead, Oyster Bay |
| Rushville | Ontario, Yates | Gorham, Potter |
| Sag Harbor | Suffolk | Southampton, East Hampton |
| Saranac Lake | Franklin, Essex | Harrietstown, North Elba, St. Armand |
| Sinclairville | Chautauqua | Charlotte, Gerry |
| Spring Valley | Rockland | Ramapo, Clarkstown |
| Stamford | Delaware | Stamford, Harpersfield |
| Valley Falls | Rensselaer | Pittstown, Schaghticoke |
| Wappingers Falls | Dutchess | Wappinger, Poughkeepsie |
| Waterloo | Seneca | Waterloo, Fayette, Seneca Falls |
| Waterville | Oneida | Sangerfield, Marshall |
| Watkins Glen | Schuyler | Dix, Reading |
| Williamsville | Erie | Amherst, Cheektowaga, |
| Wolcott | Wayne | Wolcott, Butler |

# APPENDIX A

## LISTING OF LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD RATES OR TAX RATES BY CLASS OF PROPERTY FOR 2008

Whereas most localities in New York State impose a tax rate that is uniformly applied to the various types of property in their tax base, exceptions do occur. In accordance with Articles 18 and 19 of the New York State Real Property Tax Law, certain localities impose separate tax rates based on different classifications of property. One type of classification used is homestead and non-homestead property, while other localities classify property according to various classes (typically up to four classes).

The following lists these exception localities:

### LOCALITIES THAT IMPOSE HOMESTEAD AND NON-HOMESTEAD RATES

Localities are listed by county. School districts (S.D.) may impose homestead/non-homestead rates in all or some of the towns and/or cities in which the district is located.

**Albany County**
Albany City
Colonie Town
Menands Village
Albany S.D.
Maplewood S.D.
Menands S.D.
Niskayuna S.D.
North Colonie S.D.
South Colonie S.D.

**Broome County**
Binghamton City
Binghamton City S.D.

**Dutchess County**
Beacon City
Poughkeepsie City
Fishkill Town
Poughkeepsie Town
Wappinger Town
Wappingers Falls Village
Arlington Central S.D.
Beacon City S.D.
Poughkeepsie City S.D.
Spackenkill Union Free S.D.
Wappingers Central S.D.

**Erie County**
Buffalo City
Lackawanna City
Tonawanda Town
Kenmore Village
Buffalo City S.D.
Lackawanna City S.D.
Sweet Home Central S.D.

**Essex County**
Newcomb Town
Newcomb Central S.D.

**Monroe County**
Rochester City
Rochester City S.D.

**Nassau County**
Glen Cove City
Glen Cove City S. D.
Long Beach City
Lake Success Village
Russell Gardens Village

**Niagara County**
Niagara Falls City
Niagara Town
Niagara Falls City S.D.
Niagara-Wheatfield Central S.D.

**Orange County**
Newburgh City
Port Jervis City

**Putnam County**
Southeast Town
Brewster S.D.

**Rensselaer County**
East Greenbush Town
East Greenbush Central S.D.

| **Rockland County** | **Suffolk County (continued)** |
| Clarkstown Town | Bayport-BluePoint U.F.S.D. |
| Haverstraw Town | Brentwood Union Free S.D. |
| Orangetown Town | Central Islip Union Free S.D. |
| Stony Point Town | East Islip Union Free S.D. |
| West Haverstraw Village | Hauppauge Union Free S.D. |
| Piermont Village | Islip Union Free S.D. |
| Clarkstown Central S.D. | Sayville Union Free S.D. |
| Haverstraw-Stony Point Central S.D. | West Islip Union Free S.D. |
| Nanuet Union Free S.D. | |
| Nyack Union Free S.D. | **Ulster County** |
| Pearl River Union Free S.D. | Kingston City |
| South Orangetown Central S.D. | Kingston City S.D. |
| | |
| **Saratoga County** | **Westchester County** |
| Waterford Town | Pelham Town |
| | Pelham Village |
| **Schenectady County** | Pelham Manor Village |
| Niskayuna Town | Sleepy Hollow Village |
| Rotterdam Town | Rye Town |
| Niskayuna Central S.D. | Port Chester Village |
| South Colonie Central S.D. | Rye Brook Village |
| Schalmont Central S.D. | Pelham S.D. |
| | Rye Neck S.D. |
| **Suffolk County** | Port Chester-Rye S.D. |
| Islip Town | Blind Brook-Rye S.D. |
| Bay Shore Union Free S.D. | |

## NEW YORK CITY - RATES BY CLASS OF PROPERTY FOR THE 2008 FISCAL YEAR

As fixed by resolution of the city council, actual tax rates per $1,000 assessed valuation by class of property for all purposes in New York City are as follows in 2008: all one, two and three family residential property - $154.34; other residential property - $119.28; utility real property - $115.77; all other real property - $100.59.

Also fixed by resolution, actual tax rates per $1,000 assessed valuation on veteran's property exempted under State Law from tax on general purposes but subject to tax for school purposes are as follows by class of property in 2008: all one, two and three family residential property - $103.42; other residential property - $80.19; utility real property - $0.00; all other real property - $67.69.

## LOCALITIES IN NASSAU COUNTY - RATES BY CLASS OF PROPERTY

In Nassau County, county tax rates imposed for the Cities of Glen Cove and Long Beach as well as the Towns of Hempstead, North Hempstead and Oyster Bay are computed for four different classes of property. Tax rates for town purposes, as well as for school districts within these jurisdictions are usually computed for four different classes as well. The Villages of Manor Haven, Munsey Park, Plandome Heights, and Plandome Manor may also impose rates by class. The different classes of property are generally as follows: Class one - all one, two and three family residential property; Class two - other residential property; Class three - utility real property; Class four - all other real property.

## ADDITIONAL INFORMATION

Additional information on homestead and non-homestead rates and tax rates by class for local governments may be obtained by contacting the individual localities, the State Comptroller's Office, or the State Office of Real Property Services.