

Ossining Town Hall Meeting

Understanding Your School Tax Bill

August 20, 2013, 7:30 PM
Ossining Public Library

Presented by:

Fernando Gonzalez, Town of Ossining Assessor

Alita McCoy Zuber, Assistant Superintendent for Business (Ossining Schools)

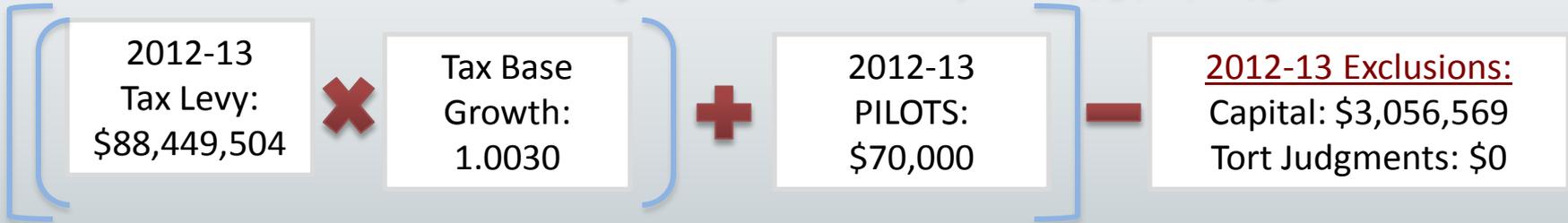
Maddi Zachacz, Budget Officer, Supervisor's Office

Presentation Goals

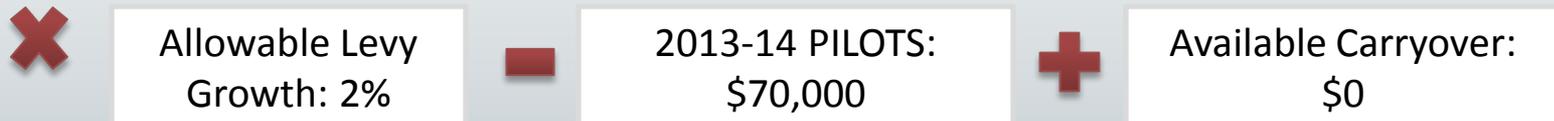
- Review the Tax Levy Cap (AMZ)
- Review how the School Tax Bill is generated (AMZ)
 - Town and School District responsibilities
 - School District Revenue Sources
 - Major Revenue Sources Percentage Increases/Decrease
 - Tax Levy Voter Authorization Historical Perspective
- Review how the Tax Rate is determined (FG)
- Apportionment of Tax Levy (MZ)
- Questions and Answers (AMZ & FG)

REVENUE: Property Taxes (The "Tax Cap" Formula)

Prior Year Adjusted Tax Levy: \$87,372,849



Current Year Tax Levy:



Maximum Allowable Tax Levy/Increase: \$91,598,692



2013-14 Exclusions:
Capital: \$3,134,076 + Pension: \$1,091,767 + Tort Judgments: \$0



5 Fast “Tax Cap” Facts

1. The complex NYS Tax Cap formula determines each school district’s maximum tax levy.
2. The Tax Cap is different for each school district in the State.
3. Our Tax Cap is 3.56%.
4. Our proposed Tax Levy increase is 3.4% (\$141,000 below the Tax Cap).
5. A twice defeated budget may result in approximately \$3 million additional cuts to programs & staff.



School District Responsibilities

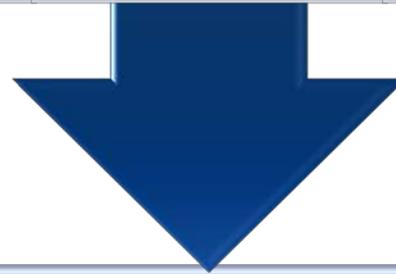
Develops fiscally responsible budget

Pursues funding to keep tax levy low

Identifies savings to keep tax levy low

Seeks Voter Approval to Levy Taxes to pay budget

Empowers the Tax Collector to collect taxes by issuing the Tax Warrant



Town Responsibilities

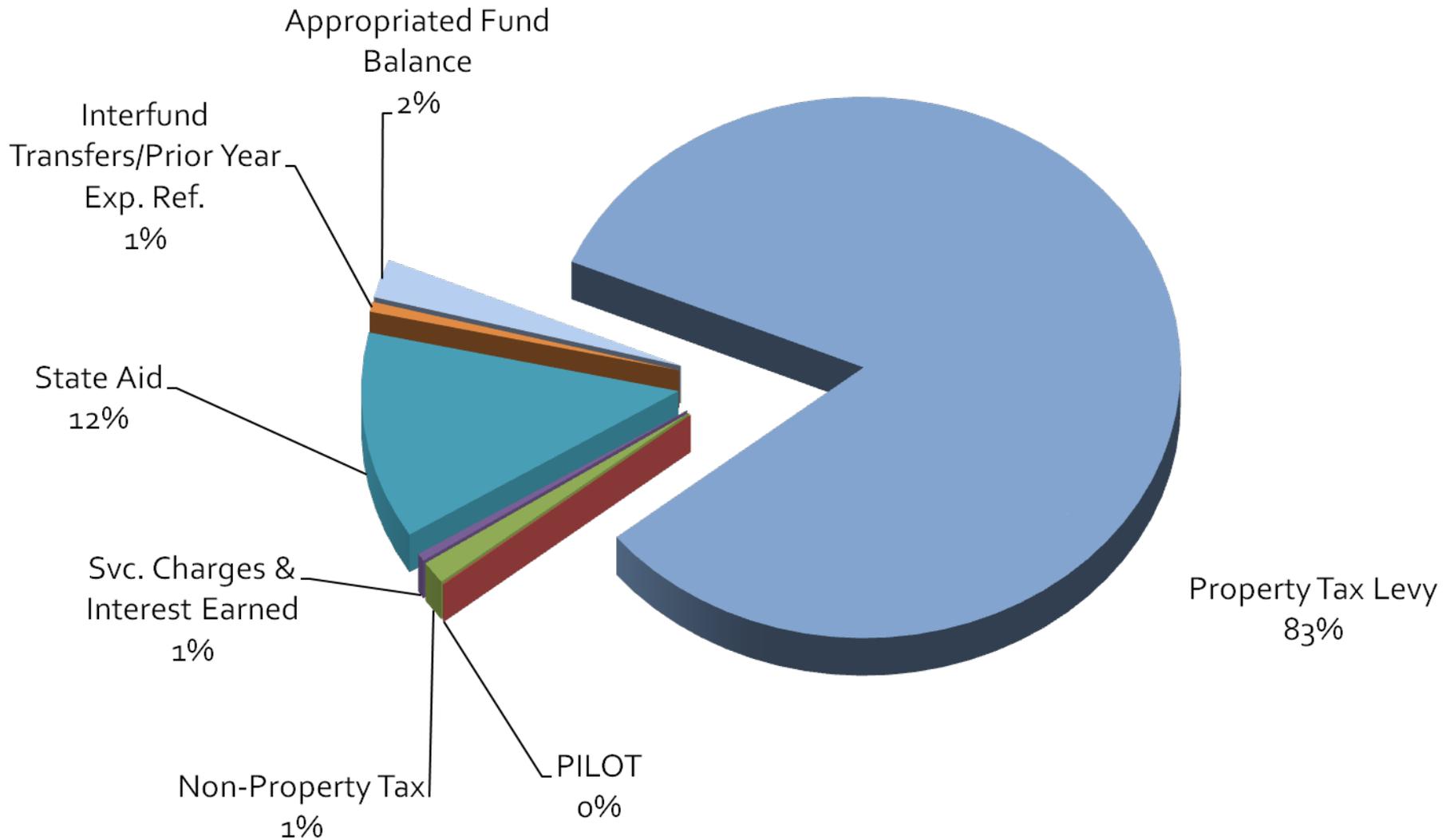
Maintain Assessment Roll, current and at a uniform percentage of value

Works with Yorktown & New Castle to apportion the levy

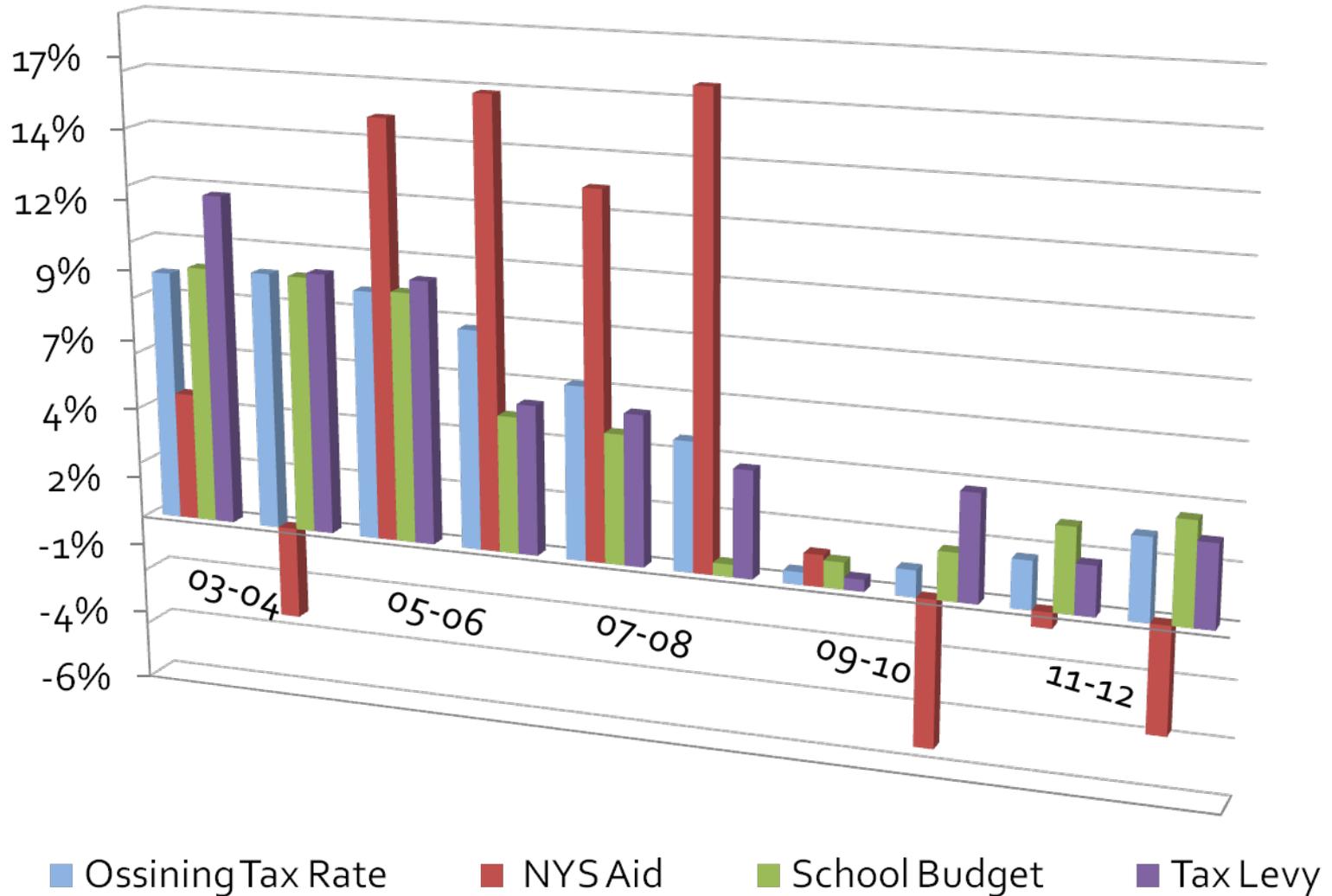
Determines the Tax Rate

Collects Taxes

School District Estimated Revenues 2013-14



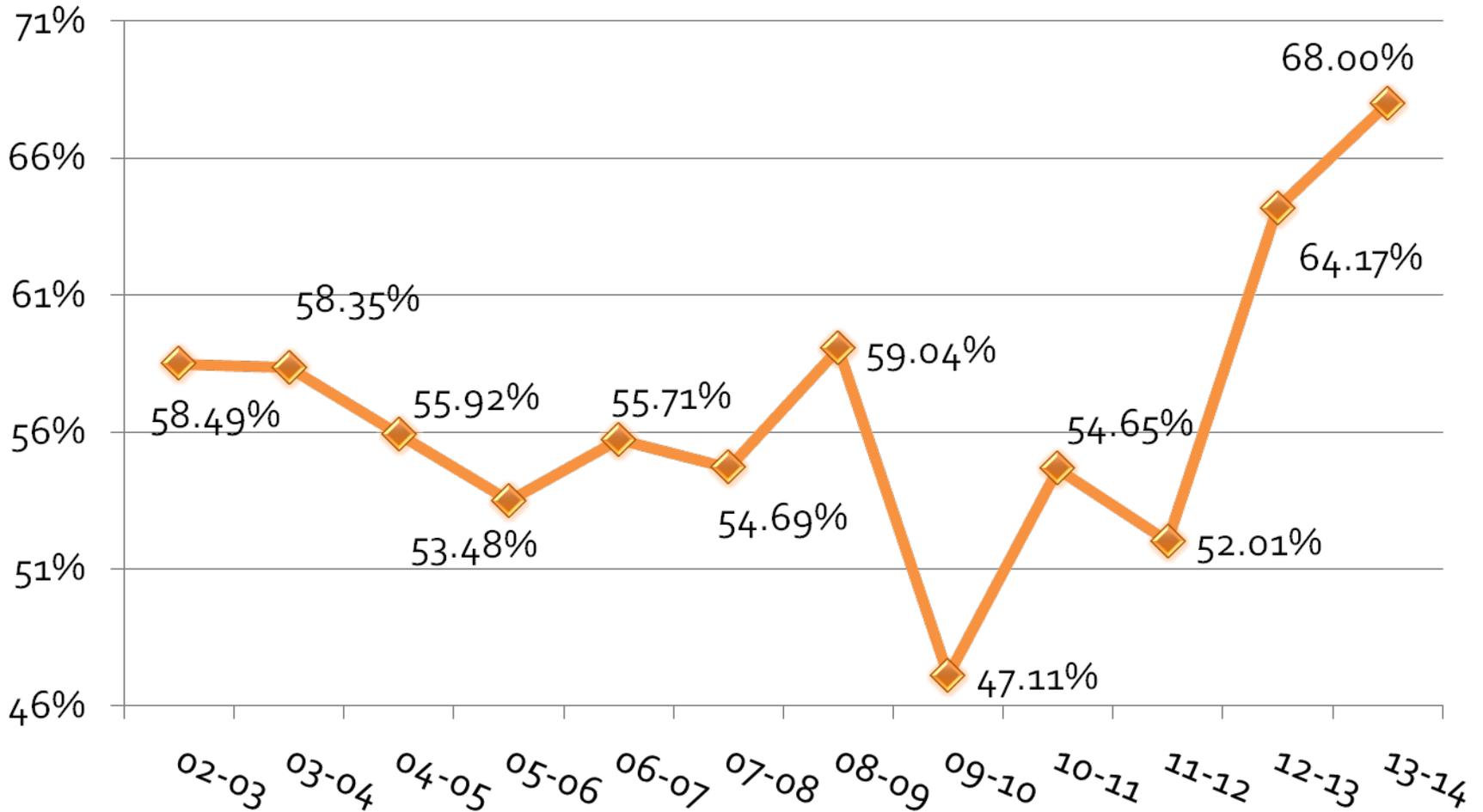
Major Revenue Categories Percentage Change – 10 Years



What we are doing to keep your taxes low?

- Reduced Central Administration Costs by \$238,000 in 2013-14
- Negotiated two fiscally responsible Administrators & Teachers Union Contracts
- Re-financed bonds resulting in savings of \$1.2 million over 12 years
- Changed health insurance plan avoiding cost increases of approximately \$2.3 million
- Changed life insurance plans resulting in \$14
- Plan to purchase \$4.6 million of energy efficient equipment and systems at no cost to taxpayers through an Energy Performance Contract
- Potential sale of a portion of school district property
- Cut transportation costs by \$1.2 million over the past two years.
- Implementing a \$41.5 million capital project to improve buildings without increasing the tax levy

Thank You!



Voter Budget Approval -10 Years

Looking Ahead....

Between 40 and 60 NYS school districts will be fiscally insolvent in the next 16 to 24 months.

-Source: NYS Council of School Superintendents, December 2012

Budget Advisory Committee comprised of 8 community members to assist the district in determining how we can avoid fiscal and educational insolvency with a final report due to the Board of Education in February, 2014.

**CHECKS SHOULD BE MADE OUT TO:
"TOWN OF OSSINING"**

GLORIA B. FRIED, RECEIVER OF TAXES
Town of Ossining
16 Croton Avenue • Ossining, NY 10562

TAX MAP NO: 554203 90.017-0002-040
LOCATION: 17 SUSQUEHANNA RD
DIMENSIONS: FT- 144.00 DEPTH- 100.00 AC- 0.00
PROPERTY CLASS: 210

1 PLEASE PRESENT
THIS BILL WITH
STUBS ATTACHED
WHEN PAYMENT
IS MADE IN
PERSON

		SCHOOL DISTRICT LEVY	TAXABLE VALUE	TAX RATE	TAX AMOUNT	
TOTAL ASSESSED VALUE	20,000	LIBRARY TAX	20,000	16.244300	324.89	
EXEMPTIONS	Value Full Value	OSSINING SCHOOL	20,000	398.947300	7,978.95	
BASIC STAR	5520 94359	BASIC STAR			-1,909.00	
					TOTAL	6,394.84
					1st HALF TAX	2nd HALF TAX
WARRANT DATE	08/27/12	AMOUNT	3,197.43	3,197.41		
STATE AID	SCHL - 12,430,886	BANK	01-999	BILL NO.	4440	PENALTY
TAX YEAR	2012	ROLL SECTION	1	ACCT. NO.		TOTAL DUE
FISCAL YEAR	07/01/12-06/30/13	PER ASSESSMENT ROLL	2011	DATE DUE	09/30/12	01/31/13

OWNERS DONNELLY HENRY P
NAME DONNELLY SUSANNE
& 17 SUSQUEHANNA RD
ADDRESS OSSINING NY 10562

SCHOOL TAX NOTICE
The Assessor Estimated Full Market Value of This
Property As of January 1, 2011 Was \$341,880
The Uniform Percentage Value Used
To Establish Assessment was: 5.8500 %

This Year Your Tax Savings From The NYS
Tax Relief (STAR) Program Was: \$1,909.00
Maximum STAR savings can't exceed more than 2% of the
municipalities prior year maximum savings

**PLEASE RETURN ENTIRE BILL TO RECEIVE A RECEIPT
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TOTAL ASSESSED VALUE		20,000		SCHOOL DISTRICT LEVY		TAXABLE VALUE	TAX RATE	TAX AMOUNT
EXEMPTIONS		Value	Full Value	LIBRARY TAX		20,000	16.626732	332.53
BASIC STAR		5640	92459	OSSINING SCHOOL		20,000	413.944892	8,278.90
				BASIC STAR				-1,947.00
							TOTAL	6,664.43
							1st HALF TAX	2nd HALF TAX
				WARRANT DATE	08/21/13	AMOUNT	3,332.22	3,332.21
STATE AID	SCHL -	13,670,499		BANK	05-435	BILL NO.	4441	PENALTY
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Town of Ossining

~ The Volunteer-Spirited Town ~



What is An Assessment?

The market value of your property at a uniform percentage of value. (equalization rate)

Level of assessment

For the 2013 Roll the e-rate = 6.29%

$$AV\ 20,000 / .0629 = \$317,965$$

$$AV\ 20,000 / .0610 = \$327,869 \quad \text{Market 2012}$$

$$AV\ 20,000 / .0585 = \$341,880 \quad \text{Market 2011}$$



What is a Tax Rate

**Dividing the Total Amount of the
Required Levy by the Total Taxable
Assessed Value**

Town of Ossining

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Ossining Union Free School District			School		Library	Total		
Tax Rate computation --		2013/2014	GROSS BUDGET	110,433,452	3,723,509			
			TOTAL RECEIPTS	18,976,499	50,000			
Amount to be raised by Taxes				91,456,953	3,673,509	95,130,462		
Assessment Roll Year		2012						
Uniform percentage of Value		6.10						
Ossining School Tax Rate								
Municipality		Apportionment Taxable Assessed Value	County Equalization Rate	Full Value	Percentage of tax	Amount of Tax Levy	Taxable Assessed Value for Rate Calc.	Tax Rate Per Thousand
Ossining		192,958,634	6.10%	3,163,256,295	0.873319	79,871,136.26	192,951,134	413.944892
New Castle		69,976,409	20.14%	347,449,896	0.095925	8,772,990.66	69,976,409	125.370690
Yorktown		2,963,255	2.66%	111,400,564	0.030756	2,812,825.99	2,963,255	949.235213
	Totals	265,898,298		3,622,106,755	1.000000	91,456,952.91		
Library Tax Rate								
Municipality		Apportionment Taxable Assessed Value	County Equalization Rate	Full Value	Percentage of tax	Amount of Tax Levy	Rate Calc. Taxable Assessed Value	Tax Rate Per Thousand
Ossining		192,958,634	6.10%	3,163,256,295	0.873319	3,208,146.87	192,951,134	16.626732
New Castle		69,976,409	20.14%	347,449,896	0.095925	352,380.65	69,976,409	5.035706
Yorktown		2,963,255	2.66%	111,400,564	0.030756	112,981.48	2,963,255	38.127492
	Totals	265,898,298		3,622,106,755	1.000000	3,673,509.00		
Ossining: 5 clergy @ \$1500 each					Total Levy	95,130,462		

Town of Ossining

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Ossining Union Free School District				School		Library	Total	
Tax Rate computation --		2012/2013	GROSS BUDGET	106,588,570		3,651,479		
			TOTAL RECEIPTS	18,139,066		50,000		
Amount to be raised by Taxes				88,449,504		3,601,479	92,050,983	
Assessment Roll Year		2011						
Uniform percentage of Value		5.85						
Ossining School Tax Rate								
Municipality		Apportionment Taxable Assessed Value	County Equalization Rate	Full Value	Percentage of tax	Amount of Tax Levy	Taxable Assessed Value for Rate Calc.	Tax Rate Per Thousand
Ossining		194,420,462	5.85%	3,323,426,701	0.876890	77,560,525.36	194,412,962	398.947295
New Castle		70,536,680	20.05%	351,803,890	0.092824	8,210,229.06	70,536,680	116.396591
Yorktown		2,972,879	2.59%	114,782,973	0.030286	2,678,749.48	2,972,879	901.062398
	Totals	267,930,021		3,790,013,564	1.000000	88,449,503.90		
Library Tax Rate								
Municipality		Apportionment Taxable Assessed Value	County Equalization Rate	Full Value	Percentage of tax	Amount of Tax Levy	Rate Calc. Taxable Assessed Value	Tax Rate Per Thousand
Ossining		194,420,462	5.85%	3,323,426,701	0.876890	3,158,102.54	194,412,962	16.244300
New Castle		70,536,680	20.05%	351,803,890	0.092824	334,303.37	70,536,680	4.739426
Yorktown		2,972,879	2.59%	114,782,973	0.030286	109,073.08	2,972,879	36.689378
	Totals	267,930,021		3,790,013,564	1.000000	3,601,478.99		
						Total Levy	92,050,983	

Town of Ossining

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FACTORS THAT CONTRIBUTED TO THE CHANGES IN YOUR SCHOOL TAX BILL

1- The Town of Ossining Equalization Rate Changed, it went up as market values decreased.

2011 Tax Year =5.56

2012 Tax Year =5.85

2013 Tax Year =6.10

When the Levy is apportioned between the Towns of;
Ossining, Yorktown and New Castle
The proportion of the Total Levy is affected.

Ossining School Percentage of Tax Levy

2012	2013	Difference
87.689%	87.331%	- 0.36% Decrease



FACTORS THAT CONTRIBUTED TO THE CHANGES IN YOUR SCHOOL TAX BILL

2- THE TOTAL TAXABLE ASSESSED VALUE IN THE TOWN FELL

The Total Assessed Value is divided into Ossining's portion of the Tax Levy to get The Tax Rate.

Decreased Total Taxable Value equals higher Tax Rates.

Ossining School Total Taxable Values

2011	2012	2013	Difference	%
196,937,830	194,412,962	192,951,134	-1,461,828	-0.75%



FACTORS THAT CONTRIBUTED TO THE CHANGES IN YOUR SCHOOL TAX BILL

3- THE TOTAL SCHOOL & LIBRARY TAX LEVY INCREASED:

The Cap not always 2%, there are allowable exclusions and adjustments, net effect of Pilots, Tax base growth factors, etc.

Ossining School & Library Total Tax Levy

	2012	2013	<u>Difference</u>	% increase
School	\$88,449,504	\$91,456,953	\$3,007,449	3.40%
Library	\$3,601,479	\$3,673,509	\$72,030	2.00%
Totals	\$92,050,983	\$95,130,462	\$3,079,479	3.35%

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FACTORS THAT CONTRIBUTED TO THE CHANGES IN YOUR SCHOOL TAX BILL

4-THE DOLLAR VALUE OF THE STAR EXEMPTION IS CAPPED AT 2%

The New York State Comptroller's Office computes the maximum STAR savings For each School District. The STAR on each property can not exceed that Value.

OSSINING SCHOOL DISTRICT

	2013 Exemption	Computed Star	Max Star	Difference
BASIC	5,640	\$ 2,334.65	\$ 1,947	\$ 387.65
SENIOR	11,560	\$ 4,785.20	\$ 3,898	\$ 887.20

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TOTAL ASSESSED VALUE			20,000		
EXEMPTIONS					
	Value Full Value				
BASIC STAR	5520 94359				
				TOTAL	6,394.84
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WARRANT DATE		08/27/12	AMOUNT	3,197.43	3,197.41
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Sue Donnelly's 2013-2014 School & Library Tax Bill

School District Levy	Taxable Value	Tax Rate	Tax Amount	Increases	
Library Tax	20,000	16.6267	\$ 332.53	\$ 7.64	2.35%
Ossining School	20,000	413.945	\$ 8,278.90	\$299.95	3.76%
Basic Star			\$ (1,947.00)	\$ 38.00	1.99%
		Total	\$ 6,664.43	\$269.59	4.22%

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School District Levy	Taxable Value	Tax Rate	Tax Amount	Increases	
Library Tax	20,000	16.6267	\$ 332.53	\$ 7.64	2.35%
Ossining School	20,000	413.945	\$ 8,278.90	\$299.95	3.76%
Basic Star			\$ (1,947.00)	\$ 38.00	1.99%
		Total	\$ 6,664.43	\$269.59	4.22%

TOWN OF OSSINING SCHOOL TAX RATES

FISCAL YEAR : July 1, 2013 to June 30, 2014

New York State Taxation and School Code

TAXING DISTRICT

	471	061	
	Ossining Union Free School District	Ossining Public Library	Briarcliff Manor Union Free School District
GROSS BUDGET:			
General Support	\$ 9,739,507	\$ 3,723,509	\$5,974,655
Instruction	\$ 61,071,930		\$25,270,972
Transportation	\$ 7,054,361		\$2,044,205
Census			
Undistributed	\$ 32,567,654		\$13,495,168
TOTAL BUDGET:	\$ 110,433,452	\$ 3,723,509	\$ 46,785,000
Appropriated Fund Balance	\$ 2,551,000		\$ 125,000
Estimated State Aid	\$ 13,670,499		\$ 4,039,952
Estimated Revenues other than Real Property Taxes	\$ 2,755,000	\$ 50,000	\$ 3,803,093
TOTAL RECEIPTS	\$ 18,976,499	\$ 50,000	\$ 7,968,045
AMOUNT TO BE RAISED BY PROPERTY TAXES:	\$ 91,456,953	\$ 3,673,509	\$ 38,816,955
Taxable Assessed Value as of 6/1/2012	192,951,134	192,951,134	68,978,178
Percent of Total Budget Paid by Town of Ossining	87.332%	87.332%	68.222%
Tax Levy for Town of Ossining Portion	\$ 79,871,136	\$ 3,208,147	\$ 26,481,734
Prior Year Tax Levy	\$ 77,560,525	\$ 3,158,103	\$ 26,035,783
Percent increase from Prior Year's Levy	2.98%	1.58%	1.71%
Tax Rate per \$1000 assessed valuation	\$ 413.94489	\$ 16.62673	\$ 383.91466
Prior Year Tax Rate per \$1000 assessed valuation	\$ 398.94730	\$ 16.24430	\$ 373.36782
Percent increase from Prior Year's Tax Rate	3.76%	2.35%	2.82%
Total School District Tax Rate per \$1000 assessed valuation	\$ 430.57162		\$ 383.91466

Please Note:

All inquiries concerning budget matters or expenditures should be directed to your School District.

Towns in Westchester County are fiscal agents for the collection of school taxes. Budgets are prepared and adopted by public referendum, and are not the function of the Town Government.

Briarcliff Manor Union Free School District, Ingham Road, Briarcliff Manor, 10510. (914) 941-8880.

Ossining Union Free School District, 190 Croton Avenue, Ossining, New York, 10562. (914) 941-7700, Ext. 338.

YOUR STAR EXEMPTION SAVINGS ARE PRINTED ON YOUR BILL.

If you do not have a STAR EXEMPTION and this is your Primary Residence,

Contact the Ossining Town Assessor's Office at 762-8274 for information on how to apply.

VETERAN EXEMPTIONS DO NOT APPLY TO SCHOOL TAX BILLS

A publication is available at the Assessor's Office that explains how to file a complaint on your Assessment Grievance Day, the third Tuesday in June each year.

Town of Ossining

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*****UPDATE*****

**MULTIPLE MUNICIPAL REASSESSMENT CONSORTIUM
(MMRC)**

**CITY OF YONKERS/TOWN OF GREENBURGH
CITY OF PEEKSKILL/ TOWN OF BEDFORD/
VILLAGE OF PLEASANTVILLE/
TOWN OF OSSINING/TOWN OF NEW CASTLE/
TOWN OF NORTH SALEM/ TOWN OF MT. KISCO**

The project currently consists of nine (9) municipalities with approximately 110,000 parcels of real property.

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PROPOSAL PROCESS SCHEDULE

Event	Date	Time
Issue RFP	7/1/13	Noon
Receipt of Inquiries from Companies	No later than. . .7/22/13	5:00 PM
Pre-proposal Meeting	7/30/13	10:00 AM
Issue Pre-proposal Meeting Summary		
By Email	8/5/13	Noon
Receipt of Sealed Proposals	9/3/13	12:00 PM
Conduct Company Interviews Week of. . .	9/23/2013	
Selection of vendor by Consortium	11/12/2013	