

# 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

2012-13  
Tax Levy:  
\$88,449,504



Tax Base  
Growth:  
1.0030



2012-13  
PILOTS:  
\$70,000



2012-13 Exclusions:  
Capital: \$3,056,569  
Tort Judgments: \$0



Current Year Tax Levy:



Allowable Levy  
Growth: 2%



2013-14 PILOTS:  
\$70,000



Available Carryover:  
\$0



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

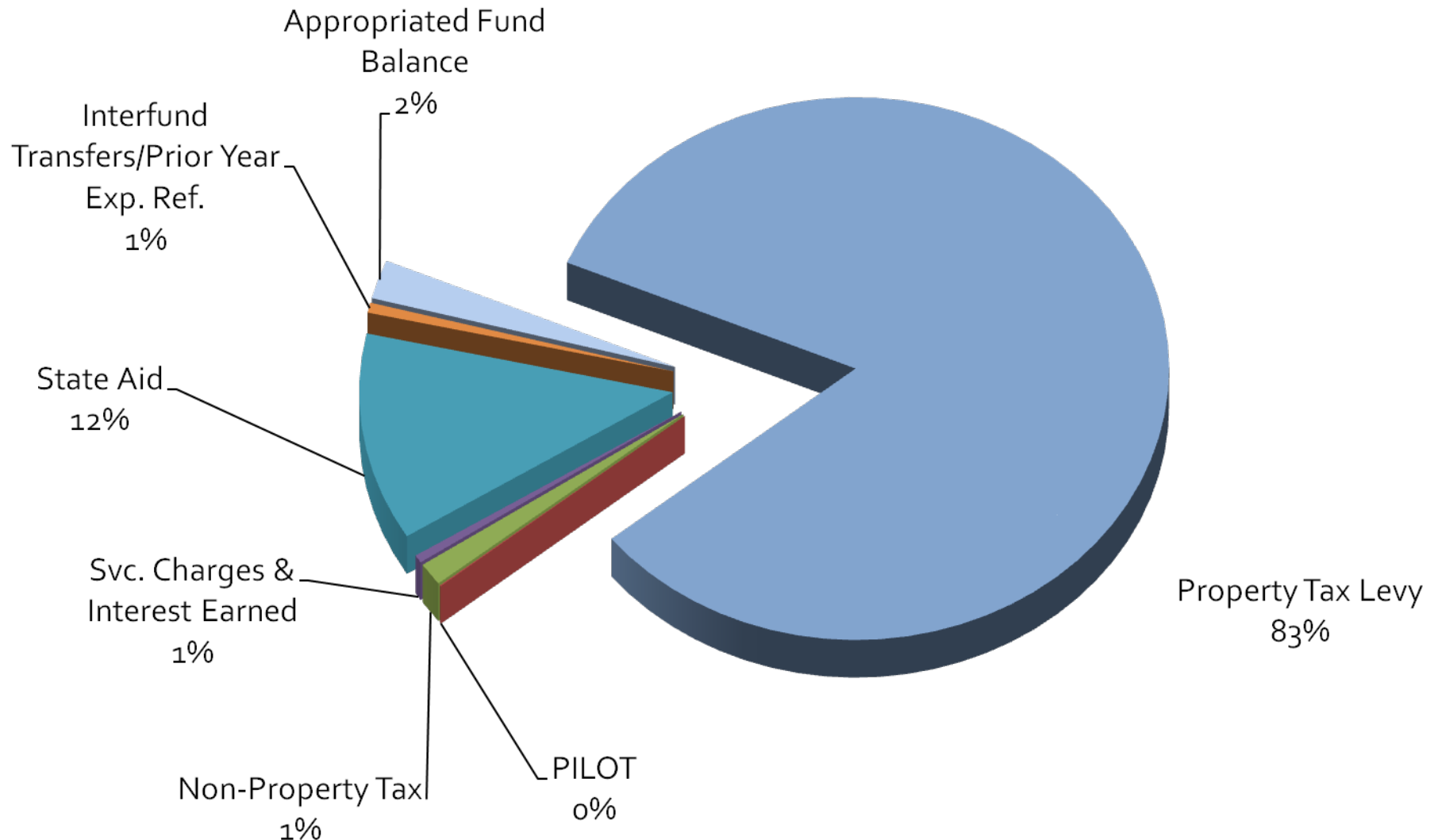
Maintain Assessment Roll, current and at a uniform percentage of value

Works with Yorktown & New Castle to apportion the levy

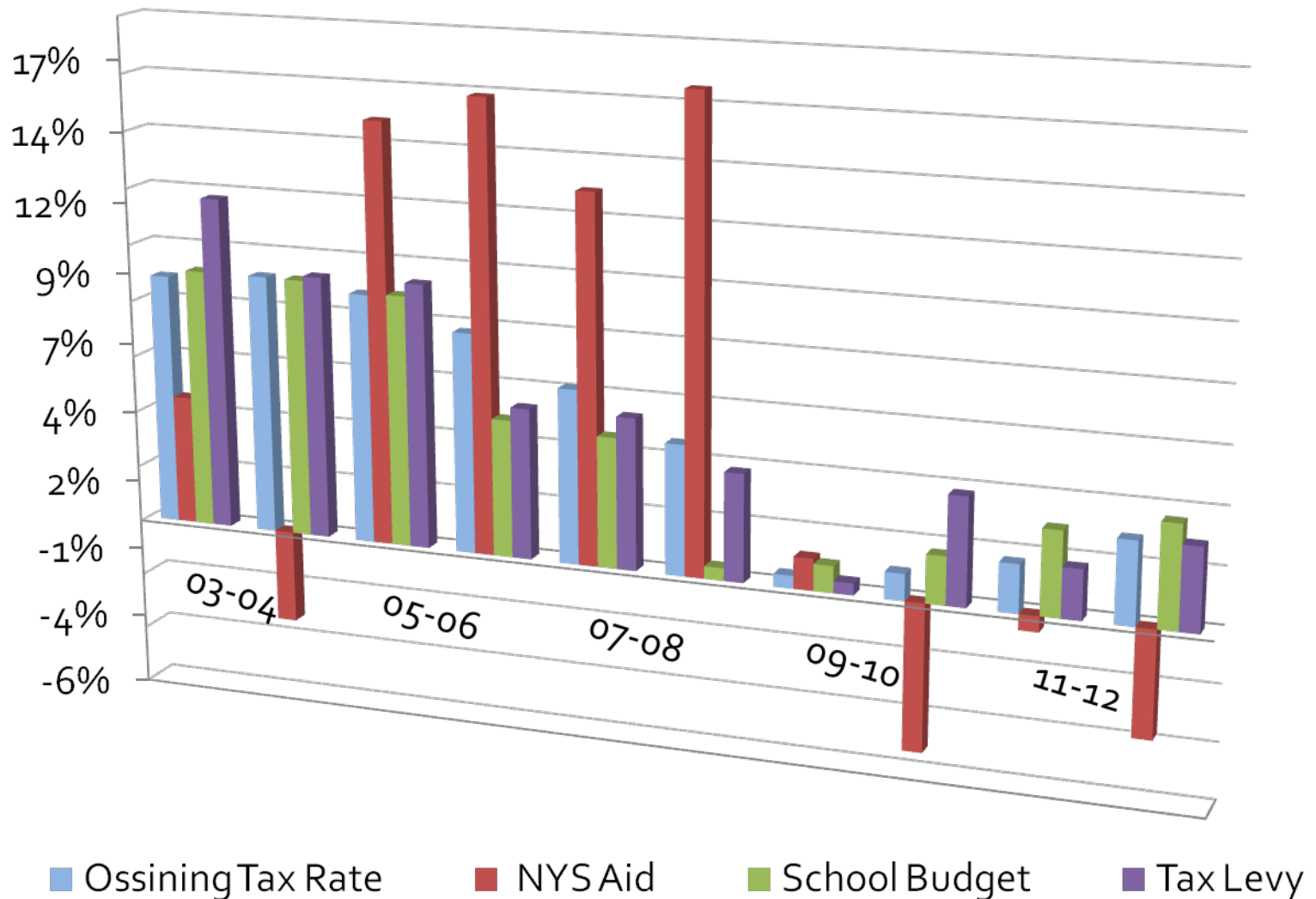
Determines the Tax Rate

Collects Taxes

# School District Estimated Revenues 2013-14



# Major Revenue Categories Percentage Change – 10 Years

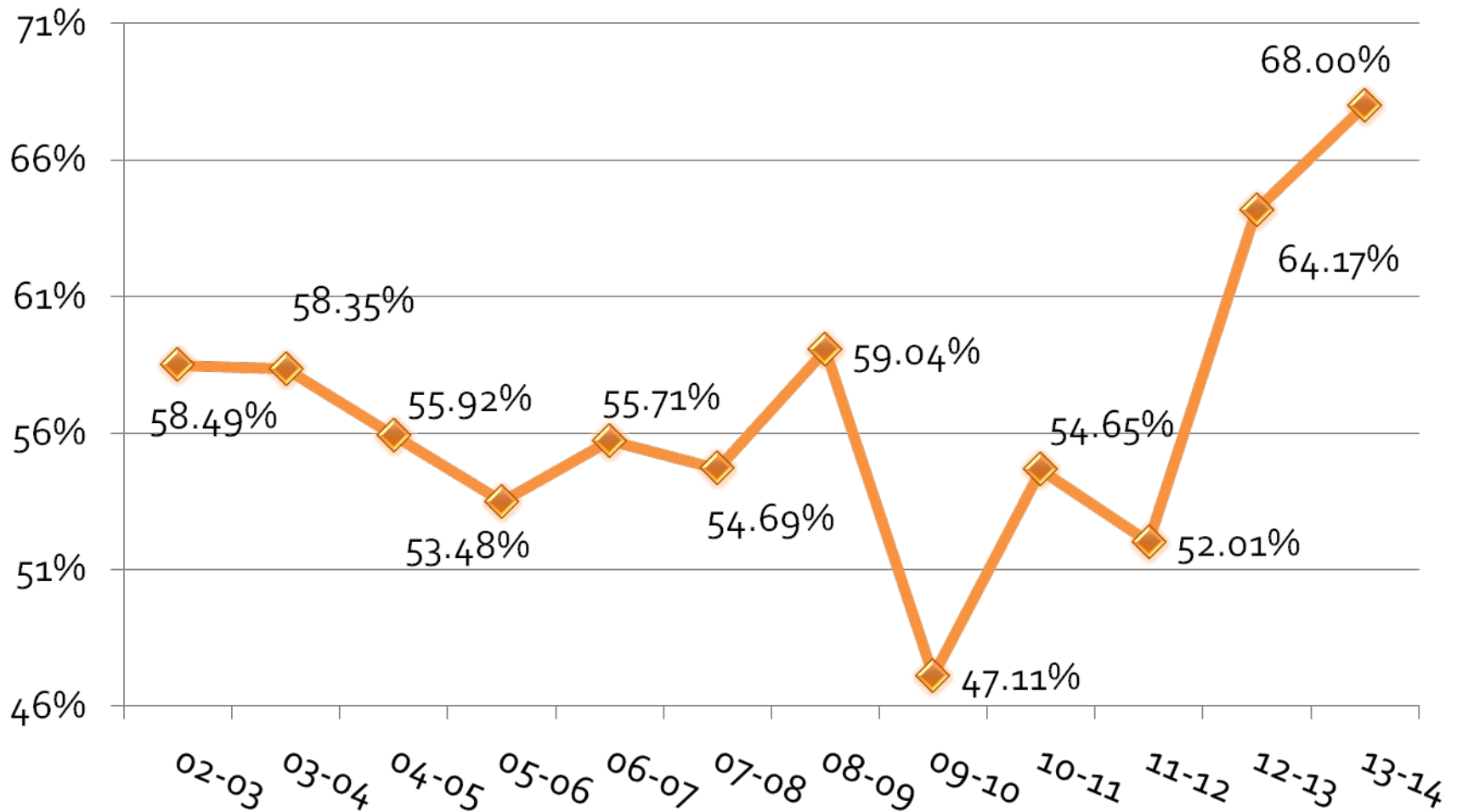


# What we are doing to keep your taxes low?

- 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
LIBRARY TAX		20,000	16.244300	324.89
OSSINING SCHOOL		20,000	398.947300	7,978.95
BASIC STAR				-1,909.00
			<b>TOTAL</b>	6,394.84
			1st HALF TAX	2nd HALF TAX
WARRANT DATE		08/27/12	AMOUNT	3,197.43
STATE AID		SCHL - 12,430,886	BANK	01-999
TAX YEAR		2012	BILL NO.	4440
FISCAL YEAR		07/01/12-06/30/13	ROLL REGION	1
			ACCT. NO.	
			PER ASSESSMENT ROLL	2011
			TOTAL DUE	3,197.43
			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  
YOU MAY PAY YOUR BILL ONLINE AT [www.townofossining.com](http://www.townofossining.com)**

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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
TAX YEAR	2013			ROLL SECTION	1	ACCT. NO.	
FISCAL YEAR	07/01/13-06/30/14			PER ASSESSMENT ROLL	2012	TOTAL DUE	3,332.22
						DATE DUE	09/30/13
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## **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

~ The Volunteer-Spirited Town ~



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

~ The Volunteer-Spirited Town ~



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

~ The Volunteer-Spirited Town ~



## 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

<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Difference</b>	<b>%</b>
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%



## 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
<b>BASIC</b>	<b>5,640</b>	<b>\$ 2,334.65</b>	<b>\$ 1,947</b>	<b>\$ 387.65</b>
<b>SENIOR</b>	<b>11,560</b>	<b>\$ 4,785.20</b>	<b>\$ 3,898</b>	<b>\$ 887.20</b>

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TOTAL ASSESSED VALUE		20,000	SCHOOL DISTRICT LEVY		TAXABLE VALUE	TAX RATE	TAX AMOUNT
EXEMPTIONS			LIBRARY TAX		20,000	16.244300	324.89
	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	1	ACCT.		TOTAL DUE
FISCAL YEAR	07/01/12-06/30/13		PER ASSESSMENT ROLL	2011	DATE DUE	09/30/12	01/31/13

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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
						<b>TOTAL</b>	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
TAX YEAR	2013			ROLL SECTION	1	ACCT. NO.	
FISCAL YEAR	07/01/13-06/30/14			PER ASSESSMENT ROLL	2012	TOTAL DUE	3,332.22
						DATE DUE	09/30/13
							01/31/14

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# Town of Ossining

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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	<b>\$269.59</b>	4.22%

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Basic Star			\$ (1,947.00)	\$ 38.00	1.99%
		Total	\$ 6,664.43	<b>\$269.59</b>	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****GROSS BUDGET:**

General Support  
Instruction  
Transportation  
Census  
Undistributed

**TOTAL BUDGET:**

Appropriated Fund Balance  
Estimated State Aid  
Estimated Revenues other than Real Property Taxes

**TOTAL RECEIPTS****AMOUNT TO BE RAISED BY PROPERTY TAXES:**

Taxable Assessed Value as of 6/1/2012  
Percent of Total Budget Paid by Town of Ossining  
Tax Levy for Town of Ossining Portion  
Prior Year Tax Levy  
Percent increase from Prior Year's Levy

**Tax Rate per \$1000 assessed valuation**

Prior Year Tax Rate per \$1000 assessed valuation  
Percent increase from Prior Year's Tax Rate

**Total School District Tax Rate per \$1000 assessed valuation****471****Ossining Union  
Free School  
District**

\$ 9,739,507  
\$ 61,071,930  
\$ 7,054,361

\$ 32,567,654

\$ 110,433,452

\$ 2,551,000

\$ 13,670,499

\$ 2,755,000

\$ 18,976,499

\$ 91,456,953

192,951,134

87.332%

\$ 79,871,136

\$ 77,560,525

2.98%

\$ 413.94489

\$ 398.94730

3.76%

\$ 430.57162

**Ossining  
Public  
Library**

\$ 3,723,509

\$ 50,000

\$ 50,000

\$ 3,673,509

192,951,134

87.332%

\$ 3,208,147

\$ 3,158,103

1.58%

\$ 16.62673

\$ 16.24430

2.35%

**061****Briarcliff Manor  
Union Free  
School District**

\$5,974,655

\$25,270,972

\$2,044,205

\$13,495,168

\$ 46,785,000

\$ 125,000

\$ 4,039,952

\$ 3,803,093

\$ 7,968,045

\$ 38,816,955

68,978,178

68.222%

\$ 26,481,734

\$ 26,035,783

1.71%

\$ 383.91466

\$ 373.36782

2.82%

\$ 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.



**\*\*\*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.

# Town of Ossining

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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
<b>Receipt of Sealed Proposals</b>	<b>9/3/13</b>	<b>12:00 PM</b>
Conduct Company Interviews Week of. . .	9/23/2013	
Selection of vendor by Consortium	11/12/2013	