

Tax Data Verification for Towns and Cities

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Monitoring and Analysis Unit



NYS COMPTROLLER
THOMAS P. DiNAPOLI

Topics for Today's Session

- History – Schedule of Real Property Taxes
- Review Process – Collection and Computation
- Reporting Requirements – Online Services Filing System
- Data Output – Importance of Accurate Data
- Q&A Segment



Schedule of Real Property Taxes

What Are We Talking About?

- Schedule of Real Property Taxes
- Collection of:
 - Taxable assessed values
 - Taxes levied
 - Supplemental information



Schedule of Real Property Taxes

History

- Municipalities report tax data information to OSC on an annual basis.
 - Prior to 2015, municipalities reported tax data using the MA-144 form.
 - In 2015, municipalities starting reporting tax data using a spreadsheet-based Tax Data Verification (TDV) Form.



Original MA-144 Form

Schedule of Real Property Taxes and Assessments

Account No.	ITEM	EDP Code	AMOUNT (Use Whole Dollars) (Do NOT Enter Cents)	OSC Only			EDP CODE	TOTAL AMOUNT
					CTV	TTV		
COUNTY TAXES AND ASSESSMENTS:								
	General Tax	4P001	13,342,524		0	0	4P001	13,342,524
A1004	Part-County Police Tax	4P004			0	0	4P004	0
G1001	Part-County Sewer Tax and Assessments	4P005			0	0	4P005	0
F1001	Part-County Water Tax and Assessments	4P006			0	0	4P006	0
	Other Part-County Taxes (Specify):	4P009			0	0	4P009	0
A650	Special Levies for: Consolidated Health Districts	4P010			0	0	4P010	0
	District Superintendent of Schools	4P011			0	0	4P011	0
	Other (specify)	4P012			0	0	4P012	0
A430	(ADD) Town and City Accounts:				0	0		
	County Self-Insurance Plan	4P101			0	0	4P101	0
	Chargebacks for: Erroneous Assessments	4P102	98,634		0	0	4P102	98,634
	Assessment Roll Printing	4P103			0	0	4P103	0
	Election Expenses	4P104	68,908		0	0	4P104	68,908
	Community College	4P105			0	0	4P105	0
	Social Services (specify)	4P106			0	0	4P106	0
	Other (specify)	4P109			0	0	4P109	0
	Deficit from Prior Year Tax Rate	4P107			0	0	4P107	0
	Excess from Current Year Tax Rate	4P108			0	0	4P108	0
A430	(DEDUCT) Town and City Accounts:				0	0		
	Excess from Prior Year Tax Rate	4P201			0	0	4P201	0
	Deficit from Current Year Tax Rate	4P202			0	0	4P202	0
	Payments to Reduce Taxes	4P203	167,542		0	0	4P203	167,542
	Other (specify)	4P209			0	0	4P209	0
	TOTAL COUNTY TAX LEVY	4P210	13,342,524	ctv	13,342,524	0	4P210	13,342,524
A430C	(DEDUCT) Sales Tax Credit to Reduce County Levy	4P215			0	0	4P215	0
	NET COUNTY TAX LEVY	4P220	13,342,524		0	0	4P220	13,342,524
	Returned School & Village Taxes (Do NOT add in Totals)	4P302	2,049,169		0	0	4P302	2,049,169
TOWN TAXES:								
					13,342,524			
A640	General (Townwide)	4P401	5,373,594		CTV	0	4P401	5,373,594
	General (Town Outside Village)	4P402				0	4P402	0
	Highway (Townwide)	4P404	2,402,882			0	4P404	2,402,882
	Highway (Town Outside Village)	4P403				0	4P403	0
	TOTAL TOWN TAX LEVY	4P407	7,776,476	ttv		7,776,476	4P407	7,776,476



Spreadsheet-Based Tax Data Verification Form

Schedule of Real Property Taxes and Assessments

County	
	55 [REDACTED]
Description	
Total County General Tax	19,100,161.76
Omitted Tax - County	7,571.72
Total County Levy	19,107,733.48
Taxable Full Value	5,701,515,724
Full Value Tax Rate	
Town	
Town General and Highway	18,845,202.82
Town Fire Protection District	74,941.90
Town Ambulance District	338,981.83
Town Lighting District	79,454.99
Town Other Dependent Tax	188,452.95
Town Parks District	2,191,274.00
Town Water District Tax	1,751,519.06
Omitted Tax - Town	8,900.89
Total Town Tax Levy	23,478,728.44
Town Taxable Full Value	5,705,316,771
Full Value Tax Rate	4.12
Independent Special Districts	
Fire District	4,245,354.51
Total Other Special Districts	4,245,354.51



The 2018 Review Process

Online Services Application

- In 2018, municipalities will report the schedule of real property taxes using Online Services.
- The process will stay the same, for the most part.
 - Municipalities provide tax rolls to OSC.
 - Tax roll data is uploaded into the OSC system and analyzed.
 - Questionnaire is sent to municipalities to request additional information.
 - OSC sends municipalities the summary for review and approval.
- Reviews will begin in May 2018, on a rolling basis.



2018 Review Process

Online Services Application

- Provides New Functionality
 - File questionnaire electronically
 - View tax roll summaries and calculations
 - Approve summary electronically
 - View prior year data



Review Process

Collection of Data

- Required: Tax Rolls
 - Municipalities: Submit tax roll data files to OSC
 - OSC: Convert & sum tax roll data files received from municipalities
- Required: Questionnaire
 - OSC collects supplemental information from municipalities
- Optional: Additional Support
 - Warrants
 - Budgets
 - Other schedules



Review Process

Computation of Taxes and Assessments

- Total Taxes
 - Based on tax roll and Tax Cap guidelines
 - User fees based on usage are not included in the total taxes
- Full Value Formula
 - Taxable Assessed Value / equalization rate.
- Tax Rate Formula
 - $(\text{Total taxes} / \text{full value}) \times 1000$



Review Process

OSC Analysis of Data

- OSC Reviews the Following:
 - Prior year totals
 - Previously submitted Tax Cap forms
 - Tax Cap reviews and determinations
 - Online tax rolls, budgets, tax rates and resolutions
 - Additional information from municipalities



Required Reporting - Tax Data Verification

The screenshot shows the website for the Office of the New York State Comptroller, Thomas P. DiNapoli. The page is titled "Tax Data Verification Form" and is part of the "Required Reporting" section under "Local Government". The page includes a navigation menu on the left with options like "Audits of Local Governments", "Fiscal Monitoring", and "Required Reporting". The main content area provides information about the form, a button to "File Tax Data Verification Form", and links to "Guidance" (Enrollment Instructions, County Instructions, Webinar training) and "Contact" information.

Office of the NEW YORK
STATE COMPTROLLER
NYS Comptroller
THOMAS P. DiNAPOLI

OSC Home > Local Government > Required Reporting > Tax Data Verification Form

Tax Data Verification Form

The tax data verification form is used by counties (and by cities and towns within Westchester County) to report real property tax information for towns and cities within the county.

The process for collecting this property tax information has changed and can now be done in the OSC Online Services Portal.

[File Tax Data Verification Form](#)

Guidance

- Enrollment Instructions [pdf]
- County Instructions [pdf]
- Webinar training

Contact

For questions regarding the tax data verification process, please call 1 (866) 321-8503 option 3 or contact us by email at LGSAMonitoring@osc.state.ny.us.

- Visit OSC's Online Services to log in: <https://portal.osc.state.ny.us/Enrollment/login?0>
- If you don't have an account, select "Enroll Now."



Enrollment

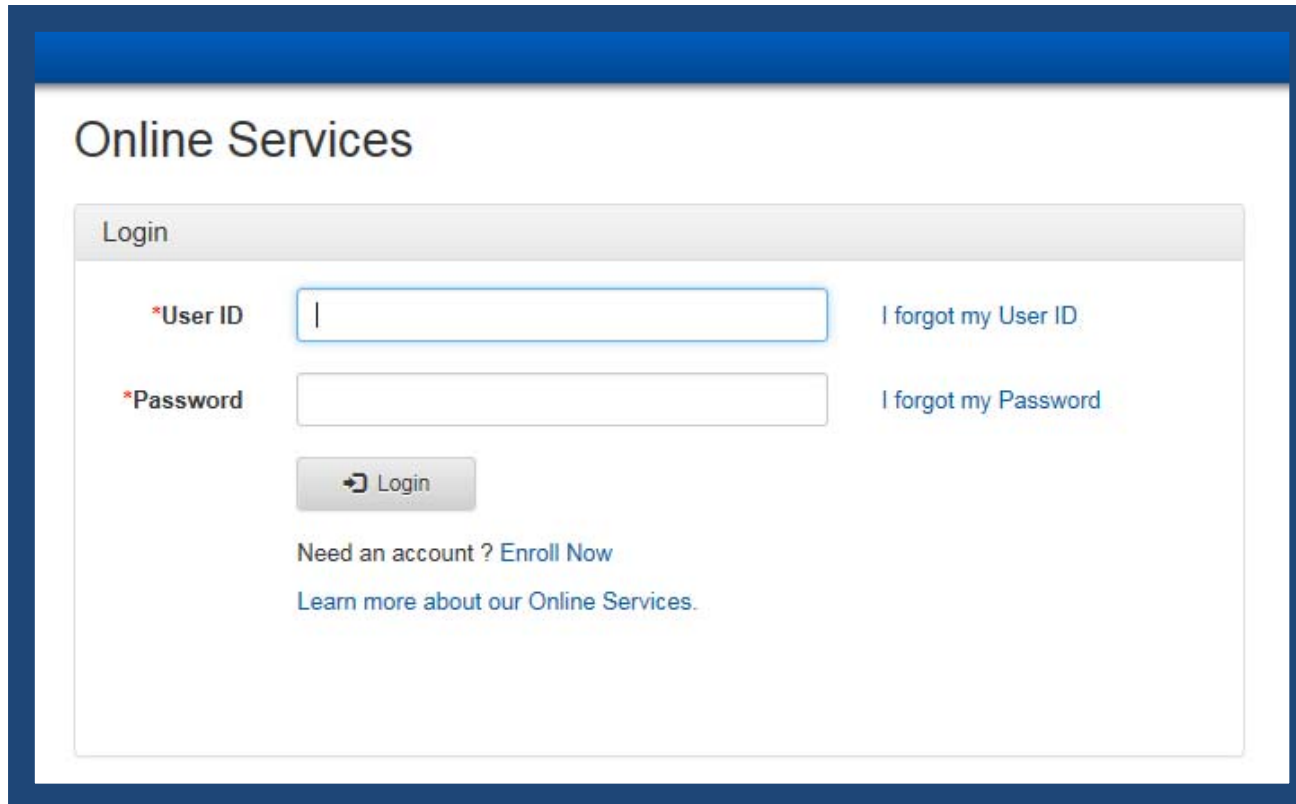
Online Reporting Application

- Enrollment

- Online Services Applications
 - Tax Data Verification
 - Real Property Tax Cap
 - Constitutional Tax Limit (cities only)
- User ID and password required
 - Tax Data Preparers
 - If previously enrolled, the new link should appear.
 - If not, OSC has or will email a user ID and temporary password.
 - Need help? Contact us.



Sign in to the Online Services Portal

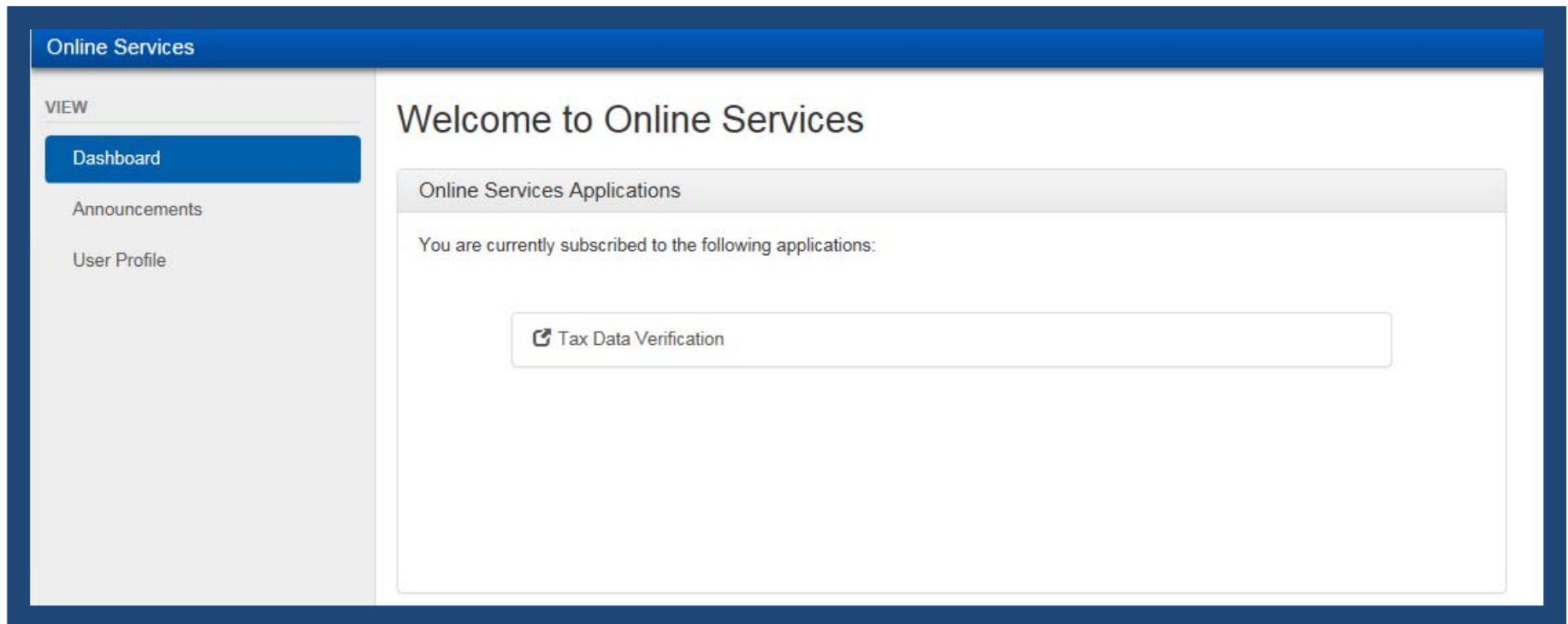


The screenshot shows a web portal titled "Online Services" with a "Login" section. It features two input fields: "*User ID" and "*Password". To the right of each field is a link: "I forgot my User ID" and "I forgot my Password". Below the fields is a "Login" button with a right-pointing arrow icon. At the bottom of the login section, there are two links: "Need an account ? Enroll Now" and "Learn more about our Online Services."


- Enroll in Online Services.
- Access system using assigned User ID and Password.



Tax Data Verification Application



The screenshot displays the 'Online Services' dashboard. On the left, a sidebar under the heading 'VIEW' contains three menu items: 'Dashboard' (highlighted in blue), 'Announcements', and 'User Profile'. The main content area is titled 'Welcome to Online Services' and features a section for 'Online Services Applications'. Below this section, a message states 'You are currently subscribed to the following applications:'. A single application, 'Tax Data Verification', is listed with a small icon to its left.

- Tax Data Verification should be an available application on your dashboard.
- Use the  dropdown button to enter CTL and Tax Cap Applications, if you have user rights to access them.



Navigation Tools

Tax Data Verification

FYE 2018

County of

Town

Examiner:

VIEW


Home

Questionnaire

County Summary

Tax Roll Summary


Town/City Calculations

 County Summary

Review the summary totals below for the 2017 tax corrections, comments or questions.

To view details, select the town or city name. The responsibility to ensure that the information is accurate...

Note that tax rates are calculated based on total...

- Can't see the navigation bar on the left?
 - Select the  to see the navigation side-bar.



Select Fiscal Year

Home

Tax Data Verification

Use this online service to report your real property taxes and assessment information for the towns and cities within the County.

The system will provide information to assist you in completing your Tax Data Verification Form, **but it's your responsibility to ensure that the information is accurate.**

How to Proceed

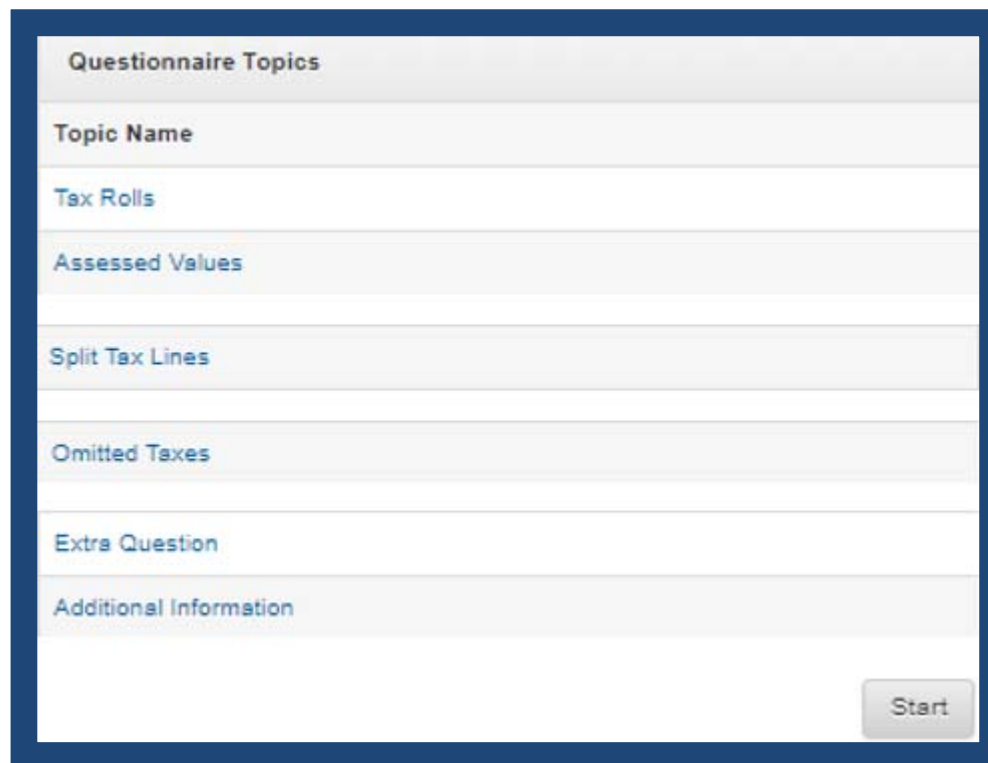
Select a fiscal year below.

Fiscal Year	Fiscal Year Status
2018	Open
2017	Closed
2016	Closed
2015	Closed

- Select the fiscal year to enter the TDV form.
- Users will not be able to access forms when OSC is reviewing the data.
- OSC will notify the assigned Tax Data Preparer when the form is available.



Completing the Questionnaire



The image shows a screenshot of a questionnaire interface. At the top, there is a header labeled "Questionnaire Topics". Below this header, there are several rows, each representing a topic: "Topic Name", "Tax Rolls", "Assessed Values", "Split Tax Lines", "Omitted Taxes", "Extra Question", and "Additional Information". Each row is a light gray button. At the bottom right of the interface, there is a "Start" button.

- Tax Data Preparer will receive an email notification to complete the TDV questionnaire.
- Required questions for your town or city will be listed under the topics.
- Select “Start” or a topic name to begin.



Uploading Tax Roll Information

The screenshot shows a web form titled "Provide tax rolls:". It contains a text input field for "Town/City Name" with the text "No Records Found" below it. Below this is a "Select type of attachment:" section with a dropdown menu currently set to "File Upload". Underneath is a "Select file:" section with a text input field and a "Browse..." button. An "Upload" button is located below the file selection area. At the bottom of the form is a table with the following structure:

File Name	File Size	Actions
-----------	-----------	---------

At the bottom of the form are buttons for "Cancel", "Save and Close", "Previous", and "Next".

- Preparer will be asked to provide the tax roll.
- Preparer will have the following options:
 - Upload the RPS160 reports (if using RPS),
 - Upload a PDF of the tax roll summary sections, or
 - Provide a link to the tax roll published online.



Taxable Assessed Value (TAV)

Assessed Values

Provide the taxable assessed values for the following:

Town Taxable Assessed Value for

Town of:

\$ 8,960,105,530

Village of:

\$

Cancel Validate Total Save and Close Previous Next

- OSC requests TAV amounts when town-wide taxes are not billed for town or county purposes.
- If a town has a village, OSC will ask for the town-outside-village and village area assessment amounts.



Split Lines

Split Tax Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

⚠ The City [redacted] responses equal \$0.00 instead of the total amount of \$15,495,007.24 which was billed on the tax roll. Verify that the information was entered correctly before proceeding.

City of [redacted] - XO - \$15,495,007.24

County of Westchester - County Water Tax
\$

County of Westchester - County General Townwide
\$

Cancel **Validate Totals** Save and Close Previous Next

- Provide taxes billed by purpose for individual taxing districts billed or reported in total on one line of the tax roll.




Split Lines

Split Tax Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

 The City of [redacted] 's responses equal \$14,935,595.24 instead of the total amount of \$15,495,007.24 which was billed on the tax roll. Verify that the information was entered correctly before proceeding.

▼ City of [redacted] **XO - \$15,495,007.24**

County of Westchester - County Water Tax

\$ 60,000

County of Westchester - County General Townwide

\$ 14,875,595.24

Cancel Validate Totals Save and Close

Previous Next

- A yellow banner indicates the amounts entered do not total the amount billed.



Split Lines

Split Tax Lines

Our analysis shows that taxes for different purposes are billed or reported on one line. To accurately calculate the taxes levied, enter the breakdown for the amounts below.

Enter the information and select **Validate Total** to ensure that the amounts entered match the total amount billed. When finished, select **Next** to continue with the questionnaire.

✔ All responses add up to their tax line totals.

▼ City of Total - \$15,495,007.24

County of Westchester - County Water Tax

\$

County of Westchester - County General Townwide

\$

- Enter the tax total breakdown.
- Select “Validate Totals.”
- A green banner indicates that the amounts entered are totaled correctly.



Reporting Requirement

Omitted Taxes

- “Omitted Taxes” refers to property tax adjustments billed on a subsequent tax roll.
 - The amount of omitted taxes to be levied should be deducted from the aggregate amount of taxes to be levied for the current year.
 - OSC might request a breakdown if OT are not broken out between the different taxing jurisdictions (i.e. Town, County and Fire District).



Omitted Taxes

Omitted Taxes

Our records indicate that you have omitted taxes on the tax roll in the following towns/cities. These taxes may belong to the County, town or to one or more independent special districts and are being billed as one line on the tax roll.

Enter the omitted tax information and select **Validate Total** to ensure that the amounts entered match the total amount billed on the tax roll. When finished, select **Next** to continue the questionnaire.

⚠ The Town of [redacted] responses equal \$5,833.62 instead of the total amount of \$25,833.62 which was billed on the tax roll. Verify that the information was entered correctly before proceeding.

> Town of [redacted] . RESTORED TAX - \$25,833.62

Cancel

Validate Totals

Save and Close

Previous

Next

- If omitted taxes are billed on one line of the tax roll, OSC will ask for users to break these taxes down to the applicable county, town or independent special districts.



Omitted Taxes

Our records indicate that you have omitted taxes on the tax roll in the following towns/cities. These taxes may belong to the County, town or to one or more independent special districts and are being billed as one line on the tax roll.

Enter the omitted tax information and select **Validate Total** to ensure that the amounts entered match the total amount billed on the tax roll. When finished, select **Next** to continue the questionnaire.

✔ All responses add up to their tax line totals.

▼ Town of - RESTORED TAX - \$25,833.62

County of - Omitted Tax - Breakdown

\$ 20000

Town of - Omitted Tax - Breakdown

\$ 5833.62

Village/School of Village/School - Omitted Tax - Breakdown

\$



Cancel

Validate Totals

Save and Close

Previous

Next



Extra Question

Extra Question

We noticed that the Fire District in the Town of A did not have a tax levy for 2018. Please verify our information is correct. If there was not a levy for 2018 please provide a brief explanation on the reason.

Attach any supporting documents below:

Select type of attachment:

File Upload

Select file:

Files		
File Name	File Size	Actions

- If follow-up questions are required, this page will appear.
- Preparers will have the ability to enter answers or upload files.



Additional Information

Additional Information

Enter additional comments and attach any supporting documents below:

Please explain...

Select type of attachment:

File Upload ▾

Select file:

Browse...

Upload

Files		
File Name	File Size	Actions

Cancel Save and Close Previous Next

- Preparers can use this page to enter comments or questions and to upload any other supporting documentation.



Questionnaire Summary

Questionnaire Summary

Review this summary for accuracy and submit it to our office. The system has provided information to assist you in completing this form, **but it's your responsibility to ensure that the information is accurate.**

All information entered has been saved. To make changes, select **Cancel** to return to the Questionnaire Topics.

When finished, select **Submit Questionnaire**.

Control Panel

Use the 'Control Panel' to change statuses/realms.

Responses

County	Town/City	Topic	Taxing District	Purpose	Amount Response	LGSA Amount Override	Text/Attachments
Westchester		Omitted Taxes		Omitted Tax - Breakdown	\$5,833.62	---	
Westchester		Omitted Taxes		Omitted Tax - Breakdown	\$20,000.00	---	
Westchester		Additional Information			---	---	View

- Review the entered information for accuracy
- When the review is complete, select “Submit Questionnaire.”
- If changes are required, select “Cancel” or “Previous.”



Questionnaire Summary

Your questionnaire has been submitted.
If you need to make changes, contact

s@osc.state.ny.us.

Responses

County	Town/City	Topic	Taxing District	Purpose	Amount Response	LGSA Amount Override	Text/Attachments
Westchester		Omitted Taxes		Omitted Tax - Breakdown	\$5,833.62	---	
Westchester		Omitted Taxes		Omitted Tax - Breakdown	\$20,000.00	---	
Westchester		Additional Information			---	---	View

Cancel

Previous



OSC Review

Tax Data Verification

Use this online service to report your real property taxes and assessment information for the towns and cities within the County.

The system will provide information to assist you in completing your Tax Data Verification Form, but it's your responsibility to ensure that the information is accurate.

How to Proceed

Select a fiscal year below.

We're currently reviewing the data and we will notify you when you may complete the Tax Data Verification form.

Fiscal Year	Fiscal Year Status
2018	Open
2017	Closed
2016	Closed
2015	Closed

- Once submitted, OSC will review the questionnaire.
- Preparers will not be able to access forms during OSC review.
- OSC will notify preparers when the review is complete.



Town/City Summary

County Summary		
Purpose Description	Total County Amounts	Town of
County		
County General Tax	\$20,569,820.13	\$20,569,820.13
County Sewer Tax	\$1,555,752.95	\$1,555,752.95
County Recycling & Garbage Taxes	\$1,908,498.23	\$1,908,498.23
Omitted Tax - County	\$20,000.00	\$20,000.00
Total County Levy	\$24,054,071.31	\$24,054,071.31
Taxable Assessed Value	No Value	106,734,226
Equalization Rate	No Value	0.017
Taxable Full Value	\$6,278,483,882.00	\$6,278,483,882.00
Full Value Tax Rate	\$3.83	No Value
Town		
Total Town General and Highway Levies	\$17,621,917.76	\$17,621,917.76
Export to Excel		

- View the summary on this screen or export it to Excel.
- Note: user fees are not included in total taxes or tax rates.





FYE 2018

County of 10000
 Town of Cc
 Examiner:

VIEW

Home

Questionnaire

County Summary

Tax Roll Summary

Town/City Calculations

Town of : Tax Roll Summary

The information below should reflect your 2018 tax rolls.

Tax Lines

Select Purpose

All Purposes

Line Desc	TAV	Amount Levied	Purpose	Note
CLEAN UP PROPERTY	101,750	\$101,750.00	Code Enforcement Fees/Other Fees	+ Add note
..... SW	468,795	\$5,006.79	Town Sewer District Tax	+ Add note
..... SWR	170,888	\$1,001.40	Town Sewer District Tax	+ Add note
.....NR SD	1,105,605	\$2,001.22	Town Sewer District Tax	+ Add note
.....DRN	1,789,958	\$10,005.86	Town Drainage District	+ Add note
R COUNTY	106,734,226	\$20,569,820.13	County General Townwide	+ Add note

Total Amount Levied: 51,309,683.4



FYE 2018

County (00)
Town of (000)
Examine

VIEW

Home

Questionnaire

County Summary

Tax Roll Summary

Town/City Calculations

Town of | Calculations

The following calculations are the totals that were generated from the tax roll data and information provided via the questionnaire. These totals are broken out by taxing district. You can click on the arrow to see the detail.

County Calculations

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
>	County	\$40,550,031.88	3.98	145,644,275	0.0143	10,184,914,336

Town Calculations

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
>	Town	\$28,557,909.17	2.80	146,046,737	0.0143	10,213,058,531


Town Calculations - Independent Special Districts

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
>	Fire District	\$8,792.67	0.44	286,879	0.0143	20,061,469
>	Fire District	\$1,185,497.13	0.88	19,623,018	0.0143	1,372,239,021
>	Fire District	\$717,766.01	0.55	18,699,360	0.0143	1,307,647,552
>	Fire District	\$769,461.67	0.29	37,524,520	0.0143	2,624,092,308
>	Fire District	\$239,769.95	1.11	3,081,446	0.0143	215,485,734
>	Fire District	\$1,071,544.05	0.5	30,764,113	0.0143	2,151,336,573
>	Fire District	\$224,061.12	0.67	4,774,394	0.0143	333,873,706

+ Show Other Data



County Calculations

Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
	County	\$40,550,031.88	3.98	145,844,275	0.0143	10,184,914,336

Amount	Purpose Code	Purpose Description
31,484,309.77	P001	County General Townwide
6,170,213.97	P003	County Sewer Tax
2,895,508.12	P007	County Recycling & Garbage Taxes



Approval of OSC Summary

New York State Comptroller
THOMAS P. DiNAPOLI TEST

Tax Data Verification

FYE 2017
County of
Examiner:
Summary Sent to Respondent

VIEW

Home
Town/City Selection
Questionnaire
County Summary

Muni Approval

Yes
 No

Explanation:

Select type of attachment:
File Upload

Select file:
Choose File No file chosen
Upload

File Name	File Size	Actions
-----------	-----------	---------

Submit

- If the amounts reported are accurate, select “Yes.”
- If the amounts reported are not accurate, select “No” and provide an explanation. Upload supporting documentation, if available.



Data Output

Real Property Tax Cap

The Tax Cap legislation limits the amount local governments can increase property taxes.

- OSC reviews tax cap submissions.
- OSC examiners use TDV analysis to avoid additional requests from counties.
- Totals on TDV forms are compared to tax cap submissions to identify discrepancies.



Data Output

Real Property Tax Tables

OSC posts real property tax levies, taxable full values and full value tax rates on our website.

- Information from these tax tables is used by:
 - Federal and New York State agencies
 - Legislators
 - Real estate associations
 - Think tanks
 - Research analysts and students
 - Local governments
 - Taxpayers



Data Output

Constitutional Tax Limit (CTL)

The CTL places a legal limit on the authority of counties, cities and villages to impose taxes.

- Full value of taxable property
- Taxes levied
- Chargebacks / sales tax / self insurance
- Totals on TDV forms are compared to CTL form submissions to identify discrepancies.



Data Output

Constitutional Debt Limits

The debt limit constrains the amount of debt a local government can incur.

- Generally, a percentage of the five-year average **full value** of taxable property within the municipality.



Contact Us

- Monitoring and Analysis Unit
 - (866) 321-8503, Option 3
 - LGSATaxDataVerification@osc.ny.gov
 - Tax Data Verification
 - Constitutional Tax Limits
 - Real Property Tax Cap
 - Tax Tables
 - <http://www.osc.state.ny.us/localgov/finreporting/taxdataverification.htm>
- Tax and Finance
 - (518) 591-5478
 - Proptaxbills.datafiles@tax.ny.gov
 - Tax Roll Submissions
 - Proptaxbills.questions@tax.ny.gov
 - Tax Roll Questions



Questions?

Please use the questions box to submit your questions.



NYS COMPTROLLER
THOMAS P. DiNAPOLI

Thank You

Division of Local Government and School Accountability
localtraining@osc.state.ny.us



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