

Constitutional Tax Limit Reporting Requirements

Presented by
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Monitoring and Analysis Unit
Division of Local Government and School Accountability



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Objectives

- Filing Deadlines
- Form Concepts
- Required Form Elements
- Online Filing Application
- Common Reporting Errors

Questions and Contact Information



Filing Deadlines

- Due 10 days prior to budget adoption
 - Pre-budget submission not final
- Certified copy of the adopted budget due within 30 days of adoption
 - 3 methods to submit budget



Constitutional Tax Limit Filing

- Article VIII Section 10 – limits the total amount to be raised by real estate taxes in the fiscal year
- 2% of 5 year average full valuation of taxable real property with counties limited to 1.5%
- Exclusions for certain debt and capital expenditures
- Includes submission of certified copy of adopted budget



Constitutional Tax Limit Elements

Elements Required From Local Government:

- Taxable Assessed Value for cities and villages
- Counties provide taxable *full* value
- Budget Adoption Date
- Tax Levy

Additional Elements Required to Calculate:

- Assessment Roll Date
- Equalization Rate and Date



Filing Application

Online Services <https://onlineservices.osc.state.ny.us/Enrollment>

Tax Limit and Tax Cap



Online Services

Online Services

NYS Online Services URL change

Please take note that the address for our web site has changed from <https://portal.osc.state.ny.us/> to <https://onlineservices.osc.state.ny.us/>.

Make sure to update your bookmarks and references for future use.

If you have any questions, please contact our IT Service Desk at:

- Toll-free: ~~1-866-370-4672~~ (long distance within the U.S., Puerto Rico and Virgin Islands) **1-866-321-8503 Option 1**
- Locally: ~~518-408-4672~~ **518-408-4934 Option 1**
- Email: ~~ITServiceDesk@osc.ny.gov~~ **Localgov@osc.ny.gov**

Login

*User ID

[I forgot my User ID](#)

*Password

[I forgot my Password](#)

Login

~~Need an account? Enroll Now~~

Announcements

No announcements to report.



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Online Services Enrollment

The screenshot shows the 'Online Services' dashboard for user Amy McCabe. The top navigation bar includes the New York State Comptroller logo and name, 'Online Services', 'Users', and a dropdown menu for 'Apps' (indicated by a red arrow). The user's name 'Amy McCabe (ctftest)' and role 'authorizer' are also visible. The main content area is titled 'Welcome to Online Services' and is divided into four sections: 'Online Services Applications', 'Announcements', 'Municipality Information', and 'User Information'. The 'Online Services Applications' section shows the user is subscribed to 'Tax Cap' and 'Tax Limit'. The 'Announcements' section displays a message: 'No announcements to report.' The 'Municipality Information' section (indicated by a red arrow) shows the user is associated with the 'City of Glen Cove'. The 'User Information' section shows the user's name as 'Amy McCabe'.



Welcome Page

Office of the State Comptroller
Online Services

New York State Comptroller
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Amy McCabe (ctltestkeesevilleauthorizer) Logout

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Constitutional Tax Limit Village of Keeseville (090404102500)

Tax Limit Form Selection

Feedback

OSC CTL Website

Welcome!

Your Municipality must...

- Submit a Tax Limit Form
- Submit a copy of the adopted budget
- Complete the Certification process


[Who can do this?](#)

Getting Started...

- Select the appropriate Tax Limit Form
- Use the menu on the left to navigate to the desired area

[What forms can I edit?](#)

Getting Help...

Throughout the application, you will see  icons. Click one for more information about the corresponding topic.

Fiscal Year	Status	Status Date
05/31/2016	Not Started	N/A
05/31/2015	Accepted by OSC	N/A



Guidance

Your Municipality must...

- Submit a Tax Limit Form
- Submit a copy of your adopted budget
- Complete the Certification process

[Who can do this?](#)

Getting Started...

- Select the appropriate Tax Limit Form
- Use the menu on the left to navigate to the desired area

[What forms can I edit?](#)

Guidance

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

Guidance

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



Assessing Status Verification

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Constitutional Tax Limit Village of Keeseville (090404102500)
Fiscal Year Ending: 05/31/2016

Tax Limit Form Selection

Feedback

OSC CTL Website

Assessing Status Form Status: Not Started

Assessing Status:
Non-Assessing

Is this Assessing Status correct?
 Yes No

Cancel Save and Close Next



Taxable Assessed Value

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Constitutional Tax Limit Village of South Blooming Grove (330407804695)
Fiscal Year Ending: 12/31/2016

Taxable Assessed Value Form Status: **Open**

Taxable Assessed Value	ORPTS Final Roll Date
<input type="text"/>	07/01/2015

Cancel Save and Close Previous Next

Tax Limit Form Selection
Feedback
OSC CTL Website



Assessment Roll Summary

STATE OF NEW YORK		2018 FINAL ASSESSMENT ROLL				PAGE 67			
COUNTY -		THESE ASSESSMENTS ARE ALSO USED FOR VILLAGE PURPOSES				VALUATION DATE-JUL 01, 2017			
TOWN -		S W I S T O T A L S				TAXABLE STATUS DATE-MAR 01, 2018			
VILLAGE -		UNIFORM PERCENT OF VALUE IS 096.00				RPS150/V04/L015			
SWIS - 073801						CURRENT DATE 6/21/2018			
*** EXEMPTION SUMMARY ***									
CODE	DESCRIPTION	TOTAL PARCELS	VILLAGE	COUNTY	TOWN	SCHOOL			
41803	AGED T %	3			64,275				
41804	AGED S %	2	34,419			39,219			
41834	ENH STAR	36				2188,631			
41854	BAS STAR	76				2162,760			
	T O T A L	177	5169,798	5355,159	5419,434	9196,922			
*** GRAND TOTALS ***									
ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE VILLAGE	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	254	4052,500	16961,020	16525,122	16340,261	16275,986	16849,889	12498,498
5	SPECIAL FRANCHISE	4		294,135	294,135	294,135	294,135	294,135	294,135
6	UTILITIES & N.C.	2		113,014	113,014	113,014	113,014	113,014	113,014
7	CEILING RAILROADS	1		109,850	109,850	109,850	109,850	109,850	109,850
8	WHOLLY EXEMPT	27	307,800	4734,400					
*	SUB TOTAL	288	4360,300	22212,419	17042,121	16857,260	16792,985	17366,888	13015,497
**	GRAND TOTAL	288	4360,300	22212,419	17042,121	16857,260	16792,985	17366,888	13015,497



Taxable Full Value - Counties

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Constitutional Tax Limit County of Onondaga (310100000000)
Fiscal Year Ending: 12/31/2016

Tax Limit Form Selection

Feedback

OSC CTL Website

Taxable Full Value

Form Status: Not Started

Taxable Full Value:

Cancel Save and Close Next



County Full Value Calculation

	A	B	C	D	E	F	G	H	I	J	K	L	M
1													
2				EQUALIZATION AND APPORTIONMENT TABLE									
3													
4													
5		Total	Total	Total	Taxable Value		Equalized	County	Town %	Total	Tax Rate	Vets &	
6		Assessed	Exempt	Taxable	Used For	Equal	True	Taxable	of County	County	for	clergy	
7	Town	Value	Value	Value	Apportionment	Rate	Value	Equalized	Budget	Levy	County		
8				Used For	Inc Vets &		For	Value		by	Levy		
9				Tax Rate	Clergy Exempt		Apportionment	Col D/Col F		Town			
10													
11	Town A	455,907,782	360,926,126	94,981,656	95,553,701	100.00%	95,553,701	94,981,656	4.70662904%	1,429,513	15.050413	572,045	
12	Town B	39,116,294	3,996,882	35,119,412	35,329,053	100.00%	35,329,053	35,119,412	1.74018113%	528,534	15.049615	209,641	
13	Town C	46,914,283	2,242,409	44,671,874	45,170,419	100.00%	45,170,419	44,671,874	2.22493115%	675,764	15.127271	498,545	
14	Town D	97,487,855	34,559,127	62,928,728	63,874,414	95.00%	67,236,225	66,240,766	3.31181281%	1,005,875	15.984351	945,686	
15	Town E	118,647,316	48,098,134	70,549,182	71,705,938	90.00%	79,673,264	78,387,980	3.92441629%	1,191,937	16.895120	1,156,756	
39	Town F	48,584,058	5,012,880	43,571,178	44,193,297	86.00%	51,387,555	50,664,160	2.53116472%	768,774	17.644091	622,119	
40													
41	TOTALS	2,799,546,332	907,275,617	1,892,270,715	1,915,392,810		2,030,194,012	2,005,593,989	100.00%	30,372,335		23,122,095	
42													
43													
44													
45	County Eq. Rate		94.345309%		Full Value Tax Rate		15.143810						
46	Est. Rev. to be Raised		\$30,372,335										



Budget Adoption Date and Tax Levy

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Constitutional Tax Limit Village of South Blooming Grove (330407804695)
Fiscal Year Ending: 12/31/2016

Tax Limit Form Selection

Tax Limit Form

Feedback

OSC CTL Website

Tax Levy

Form Status: **Open**

Budget Adoption Date:
 / /

Tax Levy:

Cancel Save and Close Previous Next



County Tax Levy

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Constitutional Tax Limit County of Onondaga (310100000000)
Fiscal Year Ending: 12/31/2016

Tax Limit Form Selection

Tax Limit Form

Feedback

OSC CTL Website

Total County-Wide Ad Valorem Tax Levy Form Status: **Open**

Budget Adoption Date:
mm / dd / yyyy


Total County-Wide Ad Valorem Tax Levy:

Cancel Save and Close Previous Next



County Credits

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Constitutional Tax Limit County of Onondaga (310100000000)
Fiscal Year Ending: 12/31/2016

Credits Form Status: **Open**

Tax Limit Form Selection

- Tax Limit Form
- Feedback
- OSC CTL Website

Prior Year Surplus Sales Tax:

Sales Tax Credit to Reduce County Levy on Towns:


Payments by Town to Reduce County Levy:

Other Credits:



Form-Part I

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Constitutional Tax Limit
Village of South Blooming Grove (330407804695)
Fiscal Year Ending: 12/31/2016

Tax Limit Form Selection

Tax Limit Form

Schedules

Debt Exclusions

Certification


Feedback

OSC CTL Website

Print/View Summary

☑ Checklist

* indicates required elements

*Tax Limit Form 	Schedule A	Schedule B	Schedule C	Other Exclusions	Debt Exclusions	*Certification
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Tax Limit Form Form Status: **Open**

Assessing Status [Edit](#)

Non-Assessing

Taxable Assessed Value [Edit](#)

Taxable Assessed Value	ORPTS Final Roll Date
\$45,000,000	07/01/2015

Budget [Edit](#)

Budget Adoption Date:
12/05/2015

Tax Levy:
\$1,000,000



Form – Part II

Tax Levy:
\$2,500,000

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate ?	Taxable Full Value ?
2014	07/01/2013	\$122,041,392	08/29/2013	0.1320	\$924,556,000
2013	07/01/2012	\$128,076,924	08/14/2012	0.1290	\$992,844,372
2012	07/01/2011	\$129,135,578	08/12/2011	0.1200	\$1,076,129,817
2011	07/01/2010	\$129,282,237	08/23/2010	0.1165	\$1,109,718,773
2010	07/01/2009	\$129,338,127	10/16/2009	0.1030	\$1,255,709,971

[Why are some Fiscal Years not shown?](#)

Five Year Total Full Valuation	\$5,358,958,933
Five Year Average Full Valuation ?	\$1,071,791,787
Constitutional Tax Limit ?	\$21,435,836
Tax Levy	\$2,500,000
Total Exclusions ?	\$820,000
Tax Levy Subject to Tax Limit ?	\$1,680,000
Percentage of Tax Limit Exhausted ?	7.84%
Constitutional Tax Margin ?	\$19,755,836

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County Form

Tax Levy Calculations

Total Credits	\$2,500,000
Net Tax Levy	\$147,500,000
Real Estate and Chargebacks from Schedule D	\$10,150,000
Total Tax Levy	\$157,650,000

Tax Limit Calculations

Fiscal Year	Taxable Full Value
2016	\$25,500,000,000
2015	\$27,244,303,609
2014	\$26,924,957,719
2013	\$25,553,435,231
2012	\$25,498,634,994

Five Year Total Full Valuation	\$130,721,331,553
Five Year Average Full Valuation [?]	\$26,144,266,311
Constitutional Tax Limit [?]	\$392,163,995
Total Tax Levy	\$157,650,000
Total Exclusions [?]	\$0
Tax Levy Subject to Tax Limit [?]	\$157,650,000
Percentage of Tax Limit Exhausted [?]	40.20%
Constitutional Tax Margin [?]	\$234,513,995



Debt Exclusions

- Schedules
- Debt Exclusions
- Certification
- Feedback
- OSC CTL Website
- Print/View Summary

Debt Exclusions

What this is...

For a detailed explanation of Debt Exclusions, click here 


How to proceed...

If your Municipality has such debt, you should enter each occurrence of it, by type.

Please note...

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

Type of Debt:



Description:

Principal Amount:

Interest Amount:

- Revenue Producing Improvements Debts - Bonds
- Revenue Producing Improvements Debts - Notes
- Water - Bonds
- Water - Notes
- Capital Notes
- Bond Anticipation Notes
- General Fund Bonds



Debt Not Allowed

Guidance



With certain exceptions, the State Constitution generally provides that taxes in the amount required to pay principal and interest on a municipality's indebtedness are not subject to the tax limit.

Debt service payments that **cannot** be excluded from a municipality's tax limit (that is they **cannot** be CTL exclusions), generally include amounts required to pay principal and interest on:

- bonds or notes issued for purposes other than financing capital improvements and contracted to be redeemed in one of the two fiscal years following the year of issue
- tax anticipation notes
- revenue anticipation notes
- certain pension bonds
- installment purchase contract debt
- leases
- energy performance contracts
- bonds or notes issued for revenue-producing public improvements or services to the extent that revenues from the improvement, after payment of the costs of operation, maintenance and repair, are available to pay debt service.



Debt Exclusions Example

Checklist

* indicates required elements

*Tax Limit Form ✓	*Schedule A	Schedule B	Schedule C	Other Exclusions	Debt Exclusions ✓	*Certification
----------------------	-------------	------------	------------	------------------	----------------------	----------------

Revenue Producing Improvement Debts	Principal	Interest	Total	Action
Bonds				
G 9710 sewer treatment plant upgrade	\$100,000	\$10,000	\$110,000	Edit Delete
Notes				
G 9730 Sewer BAN	\$10,000	\$2,000	\$12,000	Edit Delete

Other Debt	Principal	Interest	Total	Action
Water - Bonds				
F 9710 water system upgrade	\$75,000	\$15,000	\$90,000	Edit Delete
Bond Anticipation Notes				
A 9730 general BAN	\$0	\$15,000	\$15,000	Edit Delete
General Fund Bonds				
A 9710 general obligation bond	\$150,000	\$50,000	\$200,000	Edit Delete



Schedules

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Constitutional Tax Limit Village of South Blooming Grove (330407804695)
Fiscal Year Ending: 12/31/2016

Tax Limit Form Selection

Tax Limit Form

Schedules

Schedule A

Schedule B

Schedule C

Other Exclusions

Debt Exclusions

Certification

Feedback

OSC CTL Website

Checklist

* indicates required elements

*Tax Limit Form	*Schedule A	Schedule B	Schedule C	Other Exclusions	Debt Exclusions	*Certification
-----------------	-------------	------------	------------	------------------	-----------------	----------------

Schedules

Schedule A

No entries.

Schedule B

No entries.

Schedule C

No entries.

Other Exclusions

No entries.



Schedule A

Schedule A

What this is...

This schedule calculates net revenue available to pay debt on certain revenue producing public improvements. ?

How to proceed...

If your Municipality has revenue producing improvement debt, you must complete Schedule A for each fund that has such debt.

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

Please note...

When **Schedule A** entries exist, **Revenue Producing Improvement Debt** must also be entered on the **Debt Exclusions** schedule.

Excluded by Section:



- Excluded By Section 123.00
- Excluded By Section 124.10
- Other (Not Excluded)

Nature of Improvement:



Total Estimated Revenue:



Budgeted Costs for Operations:



Save

Cancel



Schedule A Calculation

Schedule A

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest	Action
Other (Not Excluded)				
sewer treatment plant improvements	\$550,000	\$450,000	\$100,000	Edit Delete
Total			\$100,000	

Debt Exclusions


Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$327,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0
Other Exclusions	+	\$0
Total Exclusions	=	\$327,000



Schedule B

Schedule B

What this is...

Any revenue that is required by law or contract to be used to pay debt service. 

How to proceed...

If your Municipality has any grants, aid or other revenue that must be used for debt payments, enter each instance separately and clearly identify the revenue and its location in the budget.

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

Budget Code

Revenue Description

Amount



Schedule B Example

Schedule B

Budget Code	Revenue Description	Amount	Action
A 5031 Transfer from debt reserve	Unexpended bond proceeds from closed project	\$10,000	Edit Delete
Total		\$10,000	

Debt Exclusions

Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$10,000
Debt Service Net Exclusions	=	\$317,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0
Other Exclusions	+	\$0
Total Exclusions	=	\$317,000



Schedule C

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.

Budget Code:

Object or Purpose:


Applicable Paragraph of Local Finance Law [Section 11](#): 

Amount:




Schedule C Example

Schedule C

Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount	Action
F 8340.2	Water Meters	replace/upgrade water meters	\$20,000	Edit Delete
A 3120.2	Passenger Vehicle Other Than School Bus	purchase of police vehicle	\$75,000	Edit Delete
Total			 \$95,000	


Debt Exclusions


Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$10,000
Debt Service Net Exclusions	=	\$317,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	 \$95,000
Other Exclusions	+	\$0
Total Exclusions	=	\$412,000



Schedule D – Counties

Schedule D

Section: 

Purpose: 

Amount:

Purpose	Amount	Action
Chargebacks Subject To County Tax Limit		
Election expenses	\$150,000	Edit Delete
Part-County Tax Levies		
Sewer taxes	\$10,000,000	Edit Delete
Total	\$10,150,000	



Schedule Summary

Schedules

Schedule A

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest
Other (Not Excluded)			
sewer treatment plant improvements	\$550,000	\$450,000	\$100,000
Total			\$100,000

Schedule B

Budget Code	Revenue Description	Amount
A 5031 Transfer from debt reserve	Unexpended bond proceeds from closed project	\$10,000
Total		\$10,000

Schedule C

Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
F 8340.2	Water Meters	replace/upgrade water meters	\$20,000
A 3120.2	Passenger Vehicle Other Than School Bus	purchase of police vehicle	\$75,000
Total			\$95,000

Other Exclusions

No entries.



Total Exclusions

Debt Exclusions

Revenue Producing Improvement Debts	Principal	Interest	Total	Action
Bonds				
G 9710 sewer treatment plant upgrade	\$100,000	\$10,000	\$110,000	Edit Delete
Notes				
G 9730 Sewer BAN	\$10,000	\$2,000	\$12,000	Edit Delete

Other Debt	Principal	Interest	Total	Action
Water - Bonds				
F 9710 water system upgrade	\$75,000	\$15,000	\$90,000	Edit Delete
Bond Anticipation Notes				
A 9730 general BAN	\$0	\$15,000	\$15,000	Edit Delete
General Fund Bonds				
A 9710 general obligation bond	\$150,000	\$50,000	\$200,000	Edit Delete

Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$10,000
Debt Service Net Exclusions	=	\$317,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$95,000
Other Exclusions	+	\$0
Total Exclusions	=	\$412,000



Form Completed

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate ?	Taxable Full Value ?
2018	07/01/2017	\$50,000,000	07/28/2017	0.1885	\$265,251,989
2017	07/01/2016	\$15,000,000	08/01/2016	0.1860	\$80,645,161
2016	07/01/2015	\$44,103,796	08/10/2015	0.1880	\$234,594,660
2015	07/01/2014	\$45,644,202	08/07/2014	0.1850	\$246,725,416
2014	07/01/2013	\$46,116,473	08/09/2013	0.1920	\$240,189,964

Five Year Total Full Valuation	\$1,067,407,190
Five Year Average Full Valuation ?	\$213,481,438
Constitutional Tax Limit ?	\$4,269,629
Tax Levy	\$2,500,000
Total Exclusions ?	\$412,000
Tax Levy Subject to Tax Limit ?	\$2,088,000
Percentage of Tax Limit Exhausted ?	48.90%
Constitutional Tax Margin ?	\$2,181,629



Certification

Tax Limit Form Selection

Tax Limit Form

Schedules

Debt Exclusions

Certification

Feedback

OSC CTL Website

Print/View Summary

▼ Checklist

* indicates required elements

*Tax Limit Form ✓	*Schedule A ✓	Schedule B ✓	Schedule C ✓	Other Exclusions	*Debt Exclusions ✓	*Certification
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Certification Process Form Status: **Open**

Certifying your Tax Limit form...

This wizard will lead you through the Constitutional Tax Limit Certification process.

When you have completed all of the necessary steps, you will have provided us the information shown below.

How to proceed...

Select **Next** to begin.



Certification Summary

<u>Certifier</u>	Not Completed.	Go to step 1
<u>Pre-Budget Data</u>	Not completed.	
<u>Budget Status</u>	Not completed.	
<u>Budget Preparation</u>	Not completed.	
<u>Adopted Budget</u>	Not specified.	
<u>Tax Limit Data Certification</u>	Not completed.	

[Form History](#)



Certification Steps 1 & 2- Pre Budget

Certifier Information

Form Status: **Open**

Step 1 of 6

Please provide the following information.

Certifier First Name	Amy
Certifier Last Name	McCabe
Certifier Title	<input type="text"/>
Phone Number	<input type="text"/>
Email Address	amccabe@osc.state.ny.us

Pre-Budget Submission

Form Status: **Open**

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.



Budget Submission - Step 3

Budget Status

Form Status: **Pre-Budget Data Submitted**

Step 3 of 6

Please provide the following information.

Has your Municipality adopted its budget?

- Yes
- No

Cancel

Save and Close

Previous

Next



Certification Summary- Pre Budget

Certification Process

Form Status: **Pre-Budget Data Submitted**

You are not done...

You **have not** yet completed your Constitutional Tax Limit submission.

How to proceed...

Once your budget **has been adopted** and you are prepared to provide a copy to OSC, you must return and complete the Certification process.

Cancel

Certifier

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

Go to [step 1](#)

Pre-Budget Data

Pre-Budget information successfully submitted to OSC.

Go to [step 2](#)

Budget Status

The municipality has not officially adopted its budget.

Go to [step 3](#)

Budget Preparation

Not completed.

Adopted Budget

Not specified.

Tax Limit Data Certification

Not completed.



Certification Step 4

Adopted Budget

Form Status: **Pre-Budget Data Submitted**

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

Cancel

Save and Close

Previous

Next



Budget Submission Step 5

Adopted Budget Submission

Form Status: **Pre-Budget Data Submitted**

Step 5 of 6

Select how you will provide a copy of your budget.

- I will **mail or email** a copy of the adopted budget to the Comptroller's Office.
- I will **provide a URL** where a copy of the adopted budget can be accessed.
- I will **upload an electronic copy** of the adopted budget.

Step 1 - Select

Browse...

Step 2 - Save

Save

Step 3 - Repeat

Repeat steps 1 & 2 if necessary, otherwise click **Next**.

Cancel

Save and Close

Previous

Next



NYS COMPTROLLER
THOMAS P. DiNAPOLI

Final Certification – Step 6

Tax Limit Form Selection

Tax Limit Form

Schedules

Debt Exclusions

Certification

Feedback

OSC CTL Website

Print/View Summary

▼ Checklist

* indicates required elements

*Tax Limit Form ✓	*Schedule A ✓	Schedule B ✓	Schedule C ✓	Other Exclusions	*Debt Exclusions ✓	*Certification
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Tax Limit Certification Form Status: **Pre-Budget Data Submitted**

Step 6 of 6

By checking the box and selecting **Next**, you are indicating that, as the Chief Financial Officer or the CFO's authorized designee, the Tax Limit data hereby submitted is accurate, to the best of your knowledge.

I certify that the copy of the adopted budget provided to OSC is a true and correct copy of the budget and is certified by:

- Myself as the Chief Financial Officer or designee.
- Another Municipal Officer as shown by a certification attached to the budget.



Filing Completion

Tax Limit Form Selection

Tax Limit Form

Schedules

Debt Exclusions

Certification

Feedback

OSC CTL Website

Print/View Summary

Checklist

* indicates required elements

*Tax Limit Form ✓	*Schedule A ✓	Schedule B ✓	Schedule C ✓	Other Exclusions	*Debt Exclusions ✓	*Certification ✓
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Certification Process Form Status: **Certified**

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.

Cancel



Common Reporting Errors

- Revenue Producing Debt not reported separately
- Schedule A not completed properly
- Entries do not agree to budget
- Submitting tentative, proposed or incomplete budget
- Revenue required to pay debt not reported on Schedule B
- Schedule C entries not allowable exclusions or can't be verified to budget

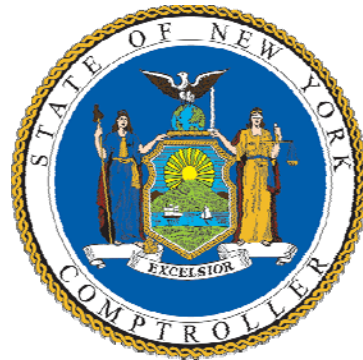


Questions and Contact Information

- LGSA Help Line 866-321-8503
 - Option 1 – Technical Issues
- Tax Limit and Tax Cap
 - Option 3 – Monitoring and Analysis Unit
 - Email: LGSAMonitoring@osc.ny.gov
- Website: OSC/Local Government/Required Reporting/Constitutional Tax Limits Reporting
 - <http://www.osc.state.ny.us/localgov/finreporting/ctl.htm>



Thank You



**Office of the State Comptroller
Thomas P. DiNapoli**

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



NYS COMPTROLLER
THOMAS P. DiNAPOLI