



OSWEGO COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
County Office Building *46 East Bridge Street*

Fax: (315) 349-8281
(315) 349-8315
Oswego, New York 13126

Betsy B. Knapp
Director

Email: bknapp@oswegocounty.com

YEAR 2019 TAX RATE BOOK

DEPARTMENT OF REAL PROPERTY TAX SERVICES

2019 TOWN & COUNTY | 2018 OSWEGO CITY TAX RATE | 2018-19 SCHOOL TAX RATES

PERSONNEL

Betsy B. Knapp, *Director*
Brad Kommeth, *GIS Specialist*
Corey Metz, *Systems Administrator*
Chad Rearick, *Data Coordinator*

The Real Property Tax is an Ad Valorem tax, sometimes called the **Land Tax**, which is used by local governments and school districts to raise money to meet the demands of their budget. The two components that make up the Property Tax are the *Assessed Value* of the property and the *Tax Rate* of the assessing unit the property is located within. This report contains every Tax Rate and Special District rate for all municipalities and school districts that reside within Oswego County. It is released annually and available on our website or in the Real Property Tax Services office located at 46 East Bridge Street in the County Legislative Office Building, City of Oswego. The report is updated over the course of the year as each taxing unit operates on a different tax cycle. The report is always most current on our website:

<http://oswegocounty.com/rpts>

To calculate a tax amount for individual properties:

1. Obtain the assessed value of the property from your local assessor or the Real Property Database: <https://rptswb.oswegocounty.com>
2. Divide that assessment by 1000;
3. Multiply the resultant by the sum of tax rates (pg. 3) and relevant special district(s) (pgs 4-8) for the jurisdiction where the property is located;
4. Repeat the process for estimating School Taxes (pg. 10);

NOTE: These rates can be used to calculate using **full taxable value** only. Taxable value is the assessment less any partial exemption(s). Tax Rates are listed per \$1,000 of assessed value unless otherwise specified. If you have any questions on using these charts, please contact the Real Property Tax Office. Any questions concerning the collection of taxes should be directed to your local tax collector or the County Treasurer. Any budget questions should be directed to your County Legislator, Town Supervisor, Town Board Members or School Board.

Definitions

What is the Tax Rate?

The tax rate is a number used together with the assessed value of a property to calculate a Property or School Tax Bill. The Tax Rate is based upon two things: The **Levy** of the taxing unit and the **Taxable Assessed Value** of all property within that unit.

What is the Levy?

A levy is a function of the Budget for an assessing unit and is the dollar amount that needs to be collected in property taxes. If you subtract all sources of revenue from the expenditures of the budget you arrive at the levy. In other words:

$$\text{Total Budget} - \text{Other Revenue} = \text{Levy}$$

What is an Assessment?

In New York State, the property tax is an ad valorem tax that uses the full market value of real property to attempt a fair distribution of the tax burden. All real property is assessed for this purpose and is given a value proportional to its estimated market value (as determined by the local Assessor). The assessment can be set at the full value of the property (market value = assessed value) or at some fraction of the market value (fractional assessment).

What is the Taxable Assessed Value?

All real property is subject to taxation unless specifically exempt by law. Real property can be **wholly exempt**, as is the case with most public and government owned properties, or it can be **partially exempt** to some amount. Any value of the assessment that is not exempt is referred to as the "Taxable Assessed Value."

What are Special Districts?

A special district is a taxing unit formed in response to a specific need for a service benefiting the owners of real property within the district boundaries. A special district could be established to provide fire protection, public sewer or water service, solid waste disposal, and more. Special Districts may also be formed to defray the cost of making and maintaining a public improvement (such as sidewalks or street lights). In many cases you will see Special Districts calculated using a **Unit Charge** as opposed to using the assessment (ad valorem). Unit Charges are flat rate calculations where the rate is multiplied by the number of "units" a property has within that district.

How is the Ad Valorem Tax Rate calculated?

As mentioned above, the Tax Rate is made up of two components: the Levy of the taxing unit and the Taxable Assessed Value of all property within the taxing unit. Once you have the total Levy and the Taxable Value you can calculate the rate:

$$\text{Tax Rate} = \frac{\text{Levy}}{\left(\text{Taxable Assessed Value} / 1000\right)}$$

For example, if the **Levy** is \$1,000,000 and the **Taxable Assessed Value** is \$50,250,300:

$$\text{Tax Rate} = \frac{\$1,000,000}{\left(\frac{\$50,250,300}{1000}\right)}$$

$$\text{Tax Rate} = \frac{\$1,000,000}{\$50,250.30}$$

$$\text{Tax Rate} = 19.90038$$

So what does this Tax Rate mean?

Another way to read the tax rate is how it relates to the value per thousand dollars of the assessment. Our tax rate of 19.90038 could be read as “\$19.90 per thousand dollars of assessed value.” To calculate the tax amount for a specific property: first divide the Taxable Assessed Value of the property by 1000 and then multiply it by the tax rate. For a property with a taxable assessed value of \$100,000:

$$\frac{\$100,000}{1000} = \$100$$

$$\$100 * 19.90038 = \$1,990.038$$

So, the property tax amount for this \$100,000 property would be \$1,990.04

For a property with a taxable assessed value of \$35,000:

$$\frac{\$35,000}{1000} = \$35$$

$$\$35 * 19.90038 = \$696.5133$$

Thus, the property tax amount for this \$35,000 property would be \$696.51.

How is the Unit Charge Tax Rate calculated?

You calculate the Unit Charge rate similarly to the Ad Valorem rate, except that the denominator of the equation is the total number of units in the special district.

$$\text{Unit Rate} = \frac{\text{Levy}}{\# \text{ of Units}}$$

For example, the Levy for your sewer district is \$100,000 and you have 525 units within the Sewer district:

$$\text{Unit Rate} = \frac{\$100,000}{525}$$

$$\text{Unit Rate} = \$190.47619$$

So, for every unit the property has within the District, they will pay \$190.48 per unit.

2019 OSWEGO COUNTY, CITY, TOWN, VILLAGE TAX RATES (per/\$1000)

To use this chart: find the City, Town, or Village that your property is physically located in and multiply the rate by your assessed value (per \$1,000) for each field. An empty field means there is no rate for that tax category (ex. City of Oswego has a City Rate instead of a Town Rate)

	MUNICIPALITY	COUNTY	CITY	TOWN	VILLAGE	Approx. Rate
City	Fulton	10.523630	20.497962			31.02
	Oswego	9.743680	15.670000			25.41
Town	Albion	9.565140		6.197380		15.76
	Amboy	8.707440		7.920620		16.63
	Boylston	8.975300		9.025630		18.00
	Constantia	9.188220		5.419110		14.61
	Granby	9.213480		2.251660		11.47
	Hannibal	9.748270		4.028830		13.78
	Hastings	9.738950		3.676690		13.42
	Mexico	9.057580		7.267270		16.32
	Minetto	8.843780		7.707350		16.55
	New Haven	8.898920		7.203420		16.10
	Orwell	8.981280		6.527980		15.51
	Oswego	8.895140		4.751110		13.65
	Palermo	9.154320		8.447070		17.60
	Parish	9.039330		7.697100		16.74
	Redfield	8.085930		8.121250		16.21
	Richland	10.118000		6.666950		16.78
	Sandy Creek	8.792140		5.451880		14.24
	Schroepfel	11.522920		4.826620		16.35
Scriba	8.094653		1.274705		9.37	
Volney	8.949610		3.459310		12.41	
West Monroe	8.795880		4.789150		13.59	
Williamstown	8.691760		7.964830		16.66	
Village	Cleveland	9.188220		2.752910	5.196475	17.14
	Hannibal	9.748270		2.394540	2.876000	15.02
	Central Square	9.738950		2.467320	5.490000	17.70
	Mexico	9.057580		5.214700	6.560000	20.83
	Parish	9.039330		3.168550	4.040000	16.25
	Pulaski	10.118000		5.271240	6.528000	21.92
	Lacona	8.792140		4.181100	4.340000	17.31
	Sandy Creek	8.792140		4.181100	4.880000	17.85
Phoenix	11.522920		2.323700	14.580000	28.43	

*Oswego City

*Village Rates: 2018

Tax Rate: 2018

2019 SPECIAL DISTRICTS

AV = Ad Valorem | Unit = Unit Charge

FD = Fire District | LD = Light District | SD = Sewer District | WD = Water District

Town of Albion		
FD201 (Altmar Fire District)	1.13419	AV
LD201 (Light District 1)	0.77744	AV

Town of Amboy		
FD221 (West Amboy Fire District)	1.25937	AV

Town of Boylston		
FD241 (Lacona Fire District)	0.73191	AV

Town of Constantia		
FD261 (Fire District)	1.39898	AV
FD262 (Fire Protection)	1.17174	AV
LD261 (Light 1)	0.23158	AV
LD262 (Light 2)	0.33704	AV
WD262 (Water District 1)	341.13274	Unit
WD263 (Bernhards Bay WD)	360.42971	Unit

Town of Granby		
FD281 (Granby Center FD)	1.84167	AV
FD282 (Lysander/Cody FD)	2.24051	AV
LD281 (Light 1)	0.19970	AV
WD283 (Water 3)	277.67043	Unit
WD284 (Water 4)	0.30303	Unit
WD285 (Water 5)	321.50000	Unit
WD286 (Water 6)	530.00000	Unit

Town of Hannibal		
FD301 (Hannibal FD)	1.84230	AV
LD301 (Light District)	1.22160	AV
WD301 (Water District 1)	0.24337	AV
WD302 (Water District 2)	298.67186	Unit
WD303 (Water District 3)	326.78133	Unit
WD304 (Water District 4)	403.98773	Unit

Village of Hannibal		
FD301 (Hannibal FD)	1.84230	AV

Town of Hastings		
FD321 (Brewerton FD)	1.58810	AV
FD322 (Hastings FD)	1.62333	AV
LD326 (Light Dist 6)	0.08334	AV
WD321 (Fort Brewerton WD)	0.18199	AV
WD322 (Ft. Brewerton Ext WD)	0.30327	AV
WD323 (Big Bay WD)	5.68047	Unit
WD324 (FB Water Supply)	0.51050	AV
WD325 (Corporate Park)	0.51828	AV
WD326 (Caughdenoy WD)	195.69120	Unit
WD327 (Caughdenoy West WD)	131.89655	Unit
WD328 (Elderberry WD)	206.24000	Unit
WD329 (Fuller Rd Phase D)	308.47212	Unit
WD32A (Rt 11 Water)	274.16391	Unit
WD32B (Carl Ct Water #11)	36.66667	Unit

Village of Central Square		
FD322 (Hastings FD)	1.62333	AV

Town of Mexico		
FD341 (Mexico FD)	1.13254	AV
LD341 (Light 1)	1.08445	AV
LD342 (Light 2)	0.34616	AV
SD341 (Sewer)	775.12500	Unit
WD341 (Water Dist #1)	414.99976	Unit
WD342 (Water Dist #2)	475.30828	Unit
WD343 (Water Dist #3)	620.04911	Unit

Village of Mexico		
FD341 (Mexico FD)	1.13254	AV

Town of Minetto		
FD361 (Minetto FD)	1.44914	AV
LD361 (Light)	0.55229	AV
SD361 (Minetto sewer)	402.85205	Unit
SD362 (PM1 sewer)	50.00000	Unit
SD363 (PM2 sewer)	16.66667	Unit
WD361 (Water HX)	7.30897	Unit
WD363 (Water DHX)	26.84834	Unit
WD364 (Water DS)	50.42781	Unit

Town of New Haven		
FD381 (New Haven FD)	1.47481	AV
LD381 (Light District)	0.59940	AV
WD381 (Water 1)	125.38462	Unit
WD382 (Water 2)	316.25000	Unit
WD383 (Water 3)	348.54950	Unit
WD384 (Water 4)	323.73384	Unit
WD385 (Water 5)	442.30769	Unit
WD386 (Water 6)	462.73356	Unit
WD387 (Water 7)	467.88571	Unit
WD388 (Water 8)	601.00000	Unit

Town of Orwell		
FD401 (Orwell FD)	1.09067	AV

Town of Oswego		
FD421 (Oswego Town FD)	1.04272	AV
LD421 (Light 1)	21.73913	Unit
LD422 (Light 2)	21.42857	Unit
SD421 (Sleepy Hollow Sewer)	855.14894	Unit
SD422 (Sewer 2)	193.67961	Unit

Town of Palermo		
FD441 (Palermo FD)	1.35458	AV
RD441 (Dutchess Ln Road)	1169.89474	Unit

Town of Parish		
FD461 (Parish FD)	1.59809	AV

Village of Parish		
FD461 (Parish FD)	1.59809	AV

Town of Redfield		
FD841 (Redfield FD)	0.55211	AV
LD481 (Light)	0.47914	AV

Town of Richland		
FD501 (Pulaski FD)	0.93702	AV
FD502 (Richland FD)	3.38477	AV
LD501 (Light 1)	1.47899	AV
LD502 (Light 2)	1.17970	AV
WD504 (Water Dist 1)	293.28725	Unit
WD505 (Water Dist 2)	292.67298	Unit
WD503 (Water Dist 3)	467.92204	Unit
WD506 (Water Dist 4)	353.20000	Unit
WD507 (Water Dist 5)	476.90858	Unit

Village of Pulaski

FD501 (Pulaski FD)	0.93702	AV
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Town of Sandy Creek

FD521 (Sandy Creek FD)	0.99466	AV
WD521 (Water Dist 1)	478.94000	Unit
WD522 (Water Dist 2)	204.43998	Unit
WD523 (Water Dist 3)	448.71752	Unit

Town of Schroepfel

FD541 (Phoenix FD)	1.98186	AV
FD542 (Pennellville FD)	3.49827	AV
FD543 (Caughdenoy FD)	2.02227	AV
LD541 (Light 1)	0.90036	AV
LD542 (Light 2)	0.28168	AV
LD543 (Light 3)	0.35911	AV
SD542 (Sewer 2)	226.85714	Unit
WD542 (RT 264 WD)	110.57122	Unit
WD543 (Chestnut WD)	147.07086	Unit
WD544 (Oswego River Rd WD)	584.47487	Unit
WD545 (Co Rt 12 WD)	319.46863	Unit
WD546 (Ainslee WD)	312.49018	Unit

Town of Scriba

FD561 (Scriba FD)	0.148726	AV
LD561 (Light 1)	0.759787	AV
LD562 (Light 2)	0.808575	AV
LD563 (Light 3)	0.881343	AV
LD564 (Light 4)	0.608266	AV
LD565 (Light 5)	0.544077	AV
LD566 (Light 6)	0.601386	AV
LD567 (Light 7)	0.446078	AV
LD568 (Light 8)	0.952333	AV
LD569 (Light 9)	0.868358	AV
WD56A (East-South Ext 1 WD)	123.380041	Unit
WD56B (Consolidated Ext 3 WD)	273.126997	Unit
WD56D (Consolidated WD)	110.419999	Unit
WD56E (Consolidated Ext 4 WD)	427.184466	Unit
WD568 (East-South WD)	340.099929	Unit
WD569 (Churchill Road WD)	413.333333	Unit
WD56F (Consolidated Ext 5 WD)	453.642384	Unit
WD56G (Consolidated Ext 6 WD)	450.000000	Unit

Town of Volney		
FD581 (Volney FD)	1.03000	AV
WD581 (Seneca Hill WD)	0.23274	AV
WD582 (Glen & Maple Ave WD)	0.00450	AV
WD583 (Owens Rd WD)	0.08129	AV
WD584 (East River Rd WD)	0.00460	AV
WD585 (Hospital)	7.16944	AV
WD586 (Bundyville WD)	237.66113	Unit
WD587 (Airport WD)	376.21891	Unit
WD588 (Kingdom Rd WD)	434.64615	Unit
WD589 (Airport-Ext 1 WD)	458.36816	Unit
WD58A (Kingdom Rd-Ext1 WD)	560.66667	Unit
WD58B (176-45)	579.62963	Unit
WD58C (Silk Rd WD)	507.14286	Unit
WD58D (McDougal-Co Rt6-45)	521.73913	Unit
WD58E (Co Rt 57 South)	455.23810	Unit
WD58F (Airport Water-Ext 2)	425.85551	Unit
WD58H (Airport WD - Ext 3)	521.07280	Unit
WD58I (Co Rt 57/6 No)	460.35294	Unit
WD58J (Rt 4 Kings Rd Water)	533.23810	Unit
WD58K (Volney CR 45/6 Baldw)	507.12230	Unit

Town of West Monroe		
AD601 (Brewerton Ambulance)	33.75527	Unit
FD601 (West Monroe FD)	1.21190	AV
FD602 (Brewerton FD)	0.50125	AV
SD601 (Big Bay Sewer)	517.82820	Unit
SD602 (Harbor Sewer)	517.63566	Unit
WD601 (Big Bay Water)	0.08453	AV
WD602 (Westside)	245.65864	Unit
WD603 (Harbor Water)	364.69126	Unit
WD604 (T-H Ext 1 Depot)	364.73684	Unit
WU601 (Big Bay Water User)	4.26794	Unit

Town of Williamstown		
FD621 (Williamstown FD)	1.39810	AV
LD621 (Light)	0.50545	AV

2018-19 SCHOOL TAX RATES

School Districts									
<i>Municipality</i>	APW	Central Square	Fulton	Hannibal	Mexico	Oswego	Phoenix	Pulaski	Sandy Creek
Cities	Fulton		27.396164						
	Oswego					21.368509			
Towns	Albion	16.3915						23.350621	
	Amboy	14.75235	18.848847						
	Boylston								15.480089
	Constantia		19.840892						
	Granby			27.396162	23.381209		27.490308		
	Hannibal				24.104339				
	Hastings	16.21137	20.713019			21.022649	30.20913		
	Mexico	14.75235	18.848847			19.130845			
	Minetto			27.396162			21.369089		
	New Haven					19.130981			
	Orwell	14.75232							14.860886
	Oswego			28.537668	24.355426		22.259102		
	Palermo		18.848847	27.396162		19.130611		27.490308	
	Parish	14.75235	18.848847			19.130611			
	Redfield								14.861161
	Richland	16.8843				21.989208		24.155953	17.081478
	Sandy Creek							21.665525	15.320501
	Schroepfel		23.561059					34.362885	
Scriba			27.396162		19.130611	21.368430			
Volney			27.396332		19.130611	21.368430	27.490308		
West Monroe	14.70783	18.849094							
Williamstown	14.75235							14.860886	

	South Jefferson	Cato-Meridian	Camden
Boylston	11.667761		
Constantia			14.382392
Granby		17.820163	
Hannibal		18.371302	

Rates include Library Tax