



OSWEGO COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
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YEAR 2018 TAX RATE BOOK

DEPARTMENT OF REAL PROPERTY TAX SERVICES

2018 TOWN & COUNTY | 2018 OSWEGO CITY TAX RATES | 2017-18 SCHOOL TAX RATES

PERSONNEL

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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://rptsweb.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 with an assessed value to calculate an annual Property Tax Bill. There are two core components that make up a tax rate: The **Levy** and the **Taxable Assessed Value** of the taxing jurisdiction.

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:

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

What is Ad Valorem?

Ad Valorem is Latin for “according to value” and, 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.

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 a public improvement (such as sidewalks or street lights) which while benefitting the public in general, particularly benefit the adjacent owners and properties. Special District taxes are typically levied in one of two ways: Ad Valorem or Unit Charge. We know that Ad Valorem means by the Assessed value of the real property. Unit Charge on the other hand is when the tax is based upon a unit of measure such as the number of sewer or water hookups a property has. A separate tax rate is then needed for each special district a property is located within. A fire district rate could be an Ad Valorem tax based upon the budget of the fire department servicing the property, while a Unit Charge on the water might be a flat rate based on how many water hookups a property has.

How is the Ad Valorem Tax Rate calculated?

As mentioned above, the Tax Rate is made up of two components: the Levy and the Taxable Assessed Value of the taxing jurisdiction. To find the taxable assessed value you might use County Records, such as the yearly Assessment Roll. To find the Taxable Assessed Value you take the total assessed value of all properties less wholly exempt properties and other partial exemptions. Once you have the Levy and the Taxable Assessed Value you can calculate the rate:

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

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

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

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

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

So what does this Tax Rate mean?

Another way to read the tax rate is as a 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 Assessed Value of the property by 1000 and then multiply it by the tax rate. For a house with an assessed value of \$100,000:

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

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

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

For a home with an assessed value of \$35,000:

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

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

Thus, the tax amount for a \$35,000 home 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.

2018 OSWEGO COUNTY, CITY, TOWN, VILLAGE TAX RATES (per/\$1000)

Special District Rates are on the following pages.

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	HIGHWAY	Approx. Rate
City	Fulton	10.45838	20.498002				30.96
	Oswego	9.66461	15.67000				25.33
Town	Albion	9.56773		2.37887		3.69256	15.64
	Amboy	8.55887		2.76012		4.97654	16.30
	Boylston	8.90727		2.69349		6.24859	17.85
	Constantia	8.83337		2.56885		2.74403	14.15
	Granby	9.63019		0.31562		2.14800	12.09
	Hannibal	9.36104		2.40688		1.64239	13.41
	Hastings	9.36914		2.32182		1.22953	12.92
	Mexico	9.38166		5.07616		1.97941	16.44
	Minetto	8.95687		2.36116		5.39784	16.72
	New Haven	8.67501		2.28517		4.93086	15.89
	Orwell	8.86596		2.02777		3.94248	14.84
	Oswego	8.94151		0.96000		3.62594	13.53
	Palermo	9.15496		2.29311		6.04359	17.49
	Parish	9.04158		4.91791		1.65761	15.62
	Redfield	7.98206		3.52115		4.49403	16.00
	Richland	10.00255		5.04607		1.63283	16.68
	Sandy Creek	8.49346		4.04756		1.28334	13.82
	Schroepfel	10.93176		2.56541		2.43848	15.94
	Scriba	10.106962		0.62301		1.587268	12.32
	Volney	8.88708		0.77889		2.69616	12.36
West Monroe	8.65821		1.2384		3.54512	13.44	
Williamstown	8.66406		2.87767		4.97434	16.52	
Village	Cleveland	8.83337		2.56885	5.196475		16.60
	Hannibal	9.36104		2.40688	2.876		14.64
	Central Square	9.36914		2.32182	5.49		17.18
	Mexico	9.38166		5.07616	6.56		21.02
	Parish	9.04158		4.91791	4.04		18.00
	Pulaski	10.00255		5.04607	6.528		21.58
	Lacona	8.49346		4.04756	4.34		16.88
	Sandy Creek	8.49346		4.04756	4.88		17.42
Phoenix	10.93176		2.56541	14.58		28.08	

2018 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)	1.11834	AV
LD201 (Light District 1)	0.79206	AV

Town of Amboy		
FD221 (West Amboy Fire District)	1.27232	AV

Town of Boylston		
FD241 (Lacona Fire District)	0.70505	AV

Town of Constantia		
FD261 (Fire District)	1.29872	AV
FD262 (Fire Protection)	1.08415	AV
LD261 (Light 1)	0.23130	AV
LD262 (Light 2)	0.33859	AV
WD262 (Water District 1)	341.54351	Unit
WD263 (Bernhards Bay WD)	365.47068	Unit

Town of Granby		
FD281 (Granby Center FD)	1.95557	AV
FD282 (Lysander/Cody FD)	2.47389	AV
LD281 (Light 1)	0.20963	AV
SD281 (Sewer 1)	100.00000	Unit
WD283 (Water 3)	282.35294	Unit
WD285 (Water 5)	300.00000	Unit
WD286 (Water 6)	530.00000	Unit

Town of Hannibal		
FD301 (Hannibal FD)	1.81625	AV
LD301 (Light District)	1.06890	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)	1.81625	AV

Town of Hastings		
FD321 (Brewerton FD)	1.50961	AV
FD322 (Hastings FD)	1.61635	AV
LD326 (Light Dist 6)	0.08416	AV
WD321 (Fort Brewerton WD)	0.18102	AV
WD322 (Ft. Brewerton Ext WD)	0.30229	AV
WD323 (Big Bay WD)	4.48333	Unit
WD324 (FB Water Supply)	0.52632	AV
WD325 (Corporate Park)	1.88947	AV
WD326 (Caughdenoy WD)	166.96589	Unit
WD327 (Caughdenoy West WD)	218.10345	Unit
WD328 (Elderberry WD)	202.65185	Unit
WD329 (Fuller Rd Phase D)	301.66305	Unit
WD32A (Rt 11 Water)	270.40059	Unit
WD32B (Carl Ct Water #11)	38.82353	Unit

Village of Central Square		
FD322 (Hastings FD)	1.61635	AV

Town of Mexico		
FD341 (Mexico FD)	1.11122	AV
LD341 (Light 1)	0.86931	AV
LD342 (Light 2)	0.34176	AV
SD341 (Sewer)	630.00000	Unit
WD341 (Water Dist #1)	415.67810	Unit
WD342 (Water Dist #2)	475.27763	Unit
WD343 (Water Dist #3)	611.99790	Unit

Village of Mexico		
FD341 (Mexico FD)	1.11122	AV

Town of Minetto		
FD361 (Minetto FD)	1.42056	AV
LD361 (Light)	0.55717	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)	28.42812	Unit
WD364 (Water DS)	56.53934	Unit

Town of New Haven		
FD381 (New Haven FD)	1.47095	AV
LD381 (Light District)	0.58867	AV
WD381 (Water 1)	125.38462	Unit
WD382 (Water 2)	328.75000	Unit
WD383 (Water 3)	341.14254	Unit
WD384 (Water 4)	327.99231	Unit
WD385 (Water 5)	438.46154	Unit
WD386 (Water 6)	464.34028	Unit
WD387 (Water 7)	514.09524	Unit

Town of Orwell		
FD401 (Orwell FD)	1.05940	AV

Town of Oswego		
FD421 (Oswego Town FD)	1.02103	AV
LD421 (Light 1)	21.73913	Unit
LD422 (Light 2)	21.42857	Unit
SD421 (Sleepy Hollow Sewer)	772.34043	Unit
SD422 (Sewer 2)	194.46369	Unit

Town of Palermo		
FD441 (Palermo FD)	1.28956	AV

Town of Parish		
FD461 (Parish FD)	1.53800	AV

Village of Parish		
FD461 (Parish FD)	1.53800	AV

Town of Redfield		
FD841 (Redfield FD)	0.55613	AV
LD481 (Light)	0.48714	AV

Town of Richland		
FD501 (Pulaski FD)	0.87361	AV
FD502 (Richland FD)	3.33318	AV
LD501 (Light 1)	1.13621	AV
LD502 (Light 2)	1.06145	AV
WD504 (Water Dist 1)	286.11546	Unit
WD505 (Water Dist 2)	298.73063	Unit
WD503 (Water Dist 3)	466.11497	Unit
WD506 (Water Dist 4)	351.00000	Unit

Village of Pulaski

FD501 (Pulaski FD)	0.87361	AV
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Town of Sandy Creek

FD521 (Sandy Creek FD)	0.97734	AV
WD521 (Water Dist 1)	478.88000	Unit
WD522 (Water Dist 2)	238.50543	Unit

Town of Schroepfel

FD541 (Phoenix FD)	1.95244	AV
FD542 (Pennellville FD)	3.17779	AV
FD543 (Caughtdenoy FD)	2.00152	AV
LD541 (Light 1)	0.93020	AV
LD542 (Light 2)	0.30146	AV
LD543 (Light 3)	0.36712	AV
SD542 (Sewer 2)	226.85714	Unit
WD542 (RT 264 WD)	74.31836	Unit
WD543 (Chestnut WD)	144.72800	Unit
WD544 (Oswego River Rd WD)	468.12784	Unit
WD545 (Co Rt 12 WD)	284.59594	Unit
WD546 (Ainslee WD)	312.49018	Unit

Town of Scriba

FD561 (Scriba FD)	0.252855	AV
LD561 (Light 1)	0.798455	AV
LD562 (Light 2)	0.853134	AV
LD563 (Light 3)	0.783653	AV
LD564 (Light 4)	0.621903	AV
LD565 (Light 5)	0.561892	AV
LD566 (Light 6)	0.581815	AV
LD567 (Light 7)	0.446147	AV
LD568 (Light 8)	0.984825	AV
LD569 (Light 9)	1.330627	AV
WD56A (East-South Ext 1 WD)	121.437694	Unit
WD56B (Consolidated Ext 3 WD)	272.211232	Unit
WD56D (Consolidated WD)	107.172693	Unit
WD56E (Consolidated Ext 4 WD)	423.076923	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)	145.000000	Unit

Town of Volney		
FD581 (Volney FD)	1.01903	AV
SD585 (Sewer 5)	3.53936	AV
WD581 (Seneca Hill WD)	0.23526	AV
WD582 (Glen & Maple Ave WD)	0.00450	AV
WD583 (Owens Rd WD)	0.08151	AV
WD584 (East River Rd WD)	0.00460	AV
WD585 (Hospital)	7.42314	AV
WD586 (Bundyville WD)	239.25084	Unit
WD587 (Airport WD)	375.59603	Unit
WD588 (Kingdom Rd WD)	434.64615	Unit
WD589 (Airport-Ext 1 WD)	462.97487	Unit
WD58A (Kingdom Rd-Ext1 WD)	560.66667	Unit
WD58B (176-45)	586.87500	Unit
WD58C (Silk Rd WD)	492.33577	Unit
WD58D (McDougal-Co Rt6-45)	521.73913	Unit
WD58E (Co Rt 57 South)	455.23810	Unit
WD58F (Airport Water-Ext 2)	424.24242	Unit
WD58H (Airport WD - Ext 3)	521.07280	Unit
WD58I (Co Rt 57/6 No)	460.35294	Unit
WD58K (Volney CR 45/6 Baldw)	496.40845	Unit

Town of West Monroe		
AD601 (Brewerton Ambulance)	33.67003	Unit
FD601 (West Monroe FD)	1.20776	AV
FD602 (Brewerton FD)	0.49139	AV
SD601 (Big Bay Sewer)	463.37268	Unit
SD602 (Harbor Sewer)	463.37255	Unit
WD601 (Big Bay Water)	0.08268	AV
WD602 (Westside)	246.23094	Unit
WD603 (Harbor Water)	363.59884	Unit
WD604 (T-H Ext 1 Depot)	363.47368	Unit
WU601 (Big Bay Water User)	4.16810	Unit

Town of Williamstown		
FD621 (Williamstown FD)	1.38931	AV
LD621 (Light)	0.50133	AV

2017-18 SCHOOL TAX RATES

School Districts									
<i>Municipality</i>	APW	Central Square	Fulton	Hannibal	Mexico	Oswego	Phoenix	Pulaski	Sandy Creek
Cities	Fulton		27.128317						
	Oswego					21.347934			
Towns	Albion	16.844001						23.033458	
	Amboy	15.159601	18.933048						
	Boylston								15.340626
	Constantia		19.319437						
	Granby			28.555997	25.0974174			29.215713	
	Hannibal				23.8425459				
	Hastings	16.300646	20.358117			22.649340		29.844007	
	Mexico	15.957475	19.929524			22.173058			
	Minetto			27.128198			21.348187		
	New Haven					21.064294			
	Orwell	15.159601							14.573595
	Oswego			28.258539	24.8359856		22.237671		
	Palermo		18.933048	27.128198		21.064483		27.754927	
	Parish	15.159601	18.933048			21.064424			
	Redfield								14.573867
	Richland	17.424829				24.211365			23.827852 16.751259
	Sandy Creek								20.730112 14.573595
	Schroepfel		23.089084					33.847472	
Scriba			31.471227		24.436064	24.765493			
Volney			27.128368		21.063888	21.347855	27.754927		
West Monroe	15.159601	18.933299							
Williamstown	15.159601							14.573595	

	South Jefferson	Cato-Meridian	Camden
Boylston	11.662047		
Constantia			14.153390
Granby		18.750824	
Hannibal		17.813282	

Rates include Library Tax