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YEAR 2017 TAX RATE BOOK

DEPARTMENT OF REAL PROPERTY TAX SERVICES

2017 TOWN & COUNTYⁱ | 2017 OSWEGO CITY TAX RATESⁱⁱ | 2017-18 SCHOOL TAX RATES^{iiiiv}

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. The information contained in this report is every Tax Rate and Special District rate for all municipalities and school districts that reside within Oswego County. It is released annually and available online ([see below](#)) 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 ([see below](#)).

Using this book will allow you to estimate and calculate a County, Town, Village, or School tax bill for individual properties. This can be accomplished by doing the following:

1. Obtain the assessed value of the property from your local assessor or our website ([see below](#));
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) or estimated rate (pg. 9) for the jurisdiction where the property is located;
4. Follow similar process for estimating School Taxes (pg. 10);

NOTE: These rates do not allow for exemptions and are therefore used to calculate [full taxable value](#) only. Tax Rates are listed per \$1,000 assessed valuation 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.

NOTE: Tax rate tables are reproduced and maintained current on our web site. Assessment records are also available on our website. Please go to <http://oswegocounty.com/rpts.shtml> and follow the link for "Real Property Database Search" or "Property Search"

Definitions

What is the Tax Rate?

The tax rate is a number multiplied with an assessed value to calculate the annual Property Tax Bill(s). 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 a particular assessing unit. The budget is comprised of all the various sources of revenue and expenses a jurisdiction incurs over the year. The real property tax is only one source of revenue. Every budget (County, Town, Village, etc) starts with the total dollar amount they need to raise to balance the budget and subtract out all of the other sources of revenue to arrive at the Levy. Thus, the Levy is the total amount that must be raised by the property tax. To put it simply:

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

What is Ad Valorem?

Ad Valorem is Latin for “according to value” and is used in this context to mean a tax levied in proportion to the value of the thing(s) being taxed. In New York State, the property tax is an ad valorem tax based upon the value of real property. Real Property is land and all things affixed to the land. Your house is Real Property and if you’d sell it along with your house (garage, deck, shed, etc) – it’s probably Real Property too.

What are Special Districts?

A special district is a taxing unit formed in response to a particular need for a service by 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, etc. Special Districts may also be formed to defray the cost of making a public improvement, such as sidewalks or street lights, which while of benefit to the public at large – are of particular benefit to the adjacent 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 however 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?

Once you know what the Levy is, you have to figure out the Taxable Assessed Value of the entire taxing jurisdiction. Using County records, such as the yearly Assessment Roll, can help you find this number. To find the Taxable Assessed Value you take the total assessed value of all properties less wholly exempt properties and other various exemptions. Once you have the Levy and the Taxable Assessed Value you can calculate the rate:

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

So 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 as a value per thousand dollars of the assessed value. So our tax rate of 19.90038 could be read as “\$19.90 per thousand dollars of assessed value.” You calculate a tax amount by first dividing the Assessed Value of a property by 1000 and then multiplying it by the tax rate. So 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:

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

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

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

2017 OSWEGO COUNTY, CITY, TOWN, VILLAGE TAX RATES (per/\$1000)

**Special District Rates are on the next page.*

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
Cities	Fulton	10.35644	20.49800			
	Oswego	9.60656	15.14200			
Towns	Albion	8.63964		2.34437		3.69748
	Amboy	8.95806		2.37186		5.06685
	Boylston	9.04111		2.58495		6.13883
	Constantia	8.64200		2.66951		2.55338
	Granby	9.53622		0.29971		2.15679
	Hannibal	9.33701		2.78287		1.54175
	Hastings	9.30235		2.44967		1.26728
	Mexico	8.91670		4.86694		2.00425
	Minetto	8.94704		3.47659		5.37467
	New Haven	8.94961		2.73327		5.56000
	Orwell	9.25925		2.16773		3.94728
	Oswego	8.59054		0.751777		3.13287
	Palermo	9.18607		2.14279		5.99998
	Parish	8.91072		4.93632		1.39730
	Redfield	8.07063		1.59238		4.53696
	Richland	9.72303		4.92880		1.67012
	Sandy Creek	8.50065		3.90274		1.28351
	Schroepfel	10.57876		3.07481		2.03556
	Scriba	8.803645		0.667113		1.698730
	Volney	8.80999		0.77976		2.73517
West Monroe	8.55666		1.08619		3.58089	
Williamstown	8.63140		2.85857		4.87024	
Villages	Cleveland	8.64200		2.66951	5.1247	
	Hannibal	9.33701		2.78287	2.876	
	Central Square	9.30235		2.44967	5.40	
	Mexico	8.91670		4.86694	6.24	
	Parish	8.91072		4.93632	3.94	
	Pulaski	9.72303		4.92880	6.528	
	Lacona	8.50065		3.90274	4.34	
	Sandy Creek	8.50065		3.90274	4.88	
Phoenix	10.57876		3.07481	14.38		

2017 SPECIAL DISTRICTS

Ad Valorem unless specified as Unit Charge

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

Town of Albion	
FD201 (Altmar Fire District)	1.12226
LD201 (Light District 1)	0.90803

Town of Amboy	
FD221 (West Amboy Fire District)	1.42681

Town of Boylston	
FD241 (Lacona Fire District)	0.71167

Town of Constantia	
FD261 (Fire District)	1.30226
FD262 (Fire Protection)	1.08652
LD261 (Light 1)	0.23199
LD262 (Light 2)	0.34302
WD262 (Water District 1)	338.64761/unit

Town of Granby	
FD281 (Granby Center FD)	1.91865
FD282 (Lysander/Cody FD)	2.51828
LD281 (Light 1)	0.20982
SD281 (Sewer 1)	119.200000/unit
WD283 (Water 3)	278.55828/unit
WD284 (Water 4)	0.60606
WD285 (Water 5)	282.5000/unit

Town of Hannibal	
FD301 (Hannibal FD)	1.82529
LD301 (Light District)	1.16119
WD301 (Water District 1)	0.24576
WD302 (Water District 2)	298.67186/unit
WD303 (Water District 3)	325.98039/unit
WD304 (Water District 4)	403.98773/unit

Village of Hannibal	
FD301 (Hannibal FD)	1.82529

Town of Hastings	
FD321 (Brewerton FD)	1.58826
FD322 (Hastings FD)	1.55949
LD326 (Light Dist 6)	0.08562
WD321 (Fort Brewerton WD)	0.18075
WD322 (Ft. Brewerton Ext WD)	0.30575
WD323 (Big Bay WD)	4.51850/unit
WD324 (FB Water Supply)	0.53392
WD325 (Corporate Park)	1.89034
WD326 (Caughdenoy WD)	167.26619/unit
WD327 (Caughdenoy West WD)	218.10345/unit
WD328 (Elderberry WD)	204.92884/unit
WD329 (Fuller Rd Phase D)	302.09993/unit
WD32A (Rt 11 Water)	274.78326/unit
WD32B (Carl Ct Water #11)	41.25000/unit

Village of Central Square	
FD322 (Hastings FD)	1.58826

Town of Mexico	
FD341 (Mexico FD)	1.09286
LD341 (Light 1)	0.72389
LD342 (Light 2)	0.37750
SD341 (Sewer)	612.00000/unit
WD341 (Water Dist #1)	415.00000/unit
WD342 (Water Dist #2)	470.79296/unit

Village of Mexico	
FD341 (Mexico FD)	1.09286

Town of Minetto	
FD361 (Minetto FD)	1.38558
LD361 (Light)	0.55893
SD361 (Minetto sewer)	403.57143/unit
SD362 (PM1 sewer)	50.00/unit
SD363 (PM2 sewer)	16.66667/unit
WD361 (Water HX)	7.30897/unit
WD363 (Water DHX)	28.38328/unit
WD364 (Water DS)	58.20336/unit

Town of New Haven	
FD381 (New Haven FD)	1.66311
LD381 (Light District)	0.64241
WD381 (Water 1)	295.82022/unit
WD382 (Water 2)	341.25000/unit
WD383 (Water 3)	337.61380/unit
WD384 (Water 4)	323.16350/unit
WD385 (Water 5)	451.30769/unit
WD386 (Water 6)	460.86806/unit

Town of Orwell	
FD401 (Orwell FD)	1.06141

Town of Oswego	
FD421 (Oswego Town FD)	1.00072
LD421 (Light 1)	32.60870/unit
LD422 (Light 2)	21.42857/unit
SD421 (Sleepy Hollow Sewer)	706.25000/unit
SD422 (Sewer 2)	156.60194/unit

Town of Palermo	
FD441 (Palermo FD)	1.29878

Town of Parish	
FD461 (Parish FD)	1.46339

Village of Parish	
FD461 (Parish FD)	1.46339

Town of Redfield	
FD841 (Redfield FD)	0.53485
LD481 (Light)	0.50517

Town of Richland	
FD501 (Pulaski FD)	0.86535
FD502 (Richland FD)	3.30378
LD501 (Light 1)	0.91463
LD502 (Light 2)	0.98566
WD504 (Water Dist 1)	265.02518/unit
WD505 (Water Dist 2)	298.51245/unit
WD503 (Water Dist 3)	481.05118/unit
WD506 (Water Dist 4)	490.00000/unit

Village of Pulaski	
FD501 (Pulaski FD)	0.86535

Town of Sandy Creek	
FD521 (Sandy Creek FD)	0.98778
WD521 (Water Dist 1)	478.87887/unit
WD522 (Water Dist 2)	238.50420/unit

Town of Schroepel	
FD541 (Phoenix FD)	1.92791
FD542 (Pennellville FD)	3.15267
FD543 (Caughdenoy FD)	1.99292
LD541 (Light 1)	0.92775
LD542 (Light 2)	0.29833
LD543 (Light 3)	0.37080
WD542 (RT 264 WD)	76.52548/unit
WD543 (Chestnut WD)	91.91543/unit
WD544 (Oswego River Rd WD)	437.97882/unit
WD545 (Co Rt 12 WD)	284.59594/unit
WD546 (Ainslee WD)	318.27704/unit
SD542 (Sewer 2)	218.70629/unit

Town of Scriba	
FD561 (Scriba FD)	0.245147
LD561 (Light 1)	0.825107
LD562 (Light 2)	0.844311
LD563 (Light 3)	0.782616
LD564 (Light 4)	0.621411
LD565 (Light 5)	0.562320
LD566 (Light 6)	0.578871
LD567 (Light 7)	0.422692
LD568 (Light 8)	0.846400
LD569 (Light 9)	1.163630
WD56A (East-South Ext 1 WD)	121.972376/unit
WD56B (Consolidated Ext 3 WD)	276.307432/unit
WD56C (Middle Rd Ext 1 WD)	431.357143/unit
WD56D (Consolidated WD)	120.197251/unit
WD56E (Consolidated Ext 4 WD)	451.923077/unit
WD568 (East-South WD)	357.308384/unit
WD569 (Churchill Road WD)	516.666667/unit
WD56F (Consolidated Ext 5 WD)	453.642384/unit
WD56G (Consolidated Ext 6 WD)	476.000000/unit

Town of Volney	
FD581 (Volney FD)	1.03963
SD585 (Sewer 5)	3.54956
WD581 (Seneca Hill WD)	0.24837
WD582 (Glen & Maple Ave WD)	0.00459
WD583 (Owens Rd WD)	0.39534
WD584 (East River Rd WD)	0.00467
WD585 (Hospital)	7.44453
WD586 (Bundyville WD)	239.25084/unit
WD587 (Airport WD)	378.073122/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)	594.30380/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)	419.57566
WD58H (Airport WD - Ext 3)	523.07692/unit
WD58I (Co Rt 57/6 No)	457.90426/unit

Town of West Monroe	
AD601 (Brewerton Ambulance)	33.52892/unit
FD601 (West Monroe FD)	1.49037
FD602 (Brewerton FD)	0.49177
SD601 (Big Bay Sewer)	433.97746/unit
SD602 (Harbor Sewer)	331.71598/unit
WD601 (Big Bay Water)	0.08313
WD602 (Westside)	184.38945/unit
WD603 (Harbor Water)	353.78913/unit
WD604 (T-H Ext 1 Depot)	263.47368/unit
WU601 (Big Bay Water User)	3.15568/unit

Town of Williamstown	
FD621 (Williamstown FD)	1.37387
LD621 (Light)	0.5080910

2017 APPROXIMATED TAX RATES

The Approximated Rate is the sum of the relevant County, Town/City/Village, and/or Highway rates. **No special districts are included in this calculation.**

	MUNICIPALITY	Approx Rate
Cities	Fulton	30.85444
	Oswego	24.74856
Towns	Albion	14.68149
	Amboy	16.39677
	Boylston	17.76489
	Constantia	13.86489
	Granby	11.99272
	Hannibal	13.66163
	Hastings	13.0193
	Mexico	15.78789
	Minetto	17.7983
	New Haven	17.24288
	Orwell	15.37426
	Oswego	12.475187
	Palermo	17.32884
	Parish	15.24434
	Redfield	14.19997
	Richland	16.32195
	Sandy Creek	13.6869
	Schroepel	15.68913
	Scriba	11.169488
	Volney	12.32492
West Monroe	13.22374	
Williamstown	16.36021	
Villages	Cleveland	16.43621
	Hannibal	14.99588
	Central Square	17.15202
	Mexico	20.02364
	Parish	17.78704
	Pulaski	21.17983
	Lacona	16.74339
	Sandy Creek	17.28339
Phoenix	28.03357	

2017-18 SCHOOL TAX RATES

Rates include Library Tax

		School Districts								
Municipality		APW	Central Square	Fulton	Hannibal	Mexico	Oswego* (2016)	Phoenix	Pulaski	Sandy Creek
City	Fulton			27.128317						
	Oswego						21.747392			
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				21.747650		
	New Haven						21.064294			
	Orwell	15.159601								14.573595
	Oswego			28.258539	24.8359856		21.747625			
	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
Schroeppel		23.089084						33.847472		
Scriba			31.471227			24.436064	21.747558			
Volney			27.128368			21.063888	21.747310	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	

ⁱ County & Town Rates: January 2017

ⁱⁱ Oswego City Rates: April 2017

ⁱⁱⁱ School Rates (all except Oswego): September 2017

^{iv} School Rates (Oswego): October 2016