

Tax Data Verification

Monitoring and Analysis Unit
Division of Local Government
and School Accountability

Presented by
Carrie Santoro, Auditor 2
Nick Palmer, Auditor 1



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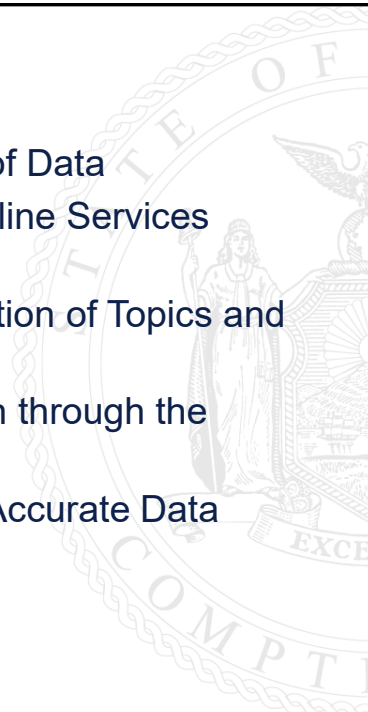
1

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Topics

- Review Process – Collection of Data
- Reporting Requirements – Online Services Application
- TDV Questionnaire – Explanation of Topics and How to File
- County Summary – Navigation through the Calculations
- Data Output - Importance of Accurate Data
- Contact Information

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Tax Data Verification: What is it?

- Schedule of Real Property Taxes is reported in the Online Services Tax Data Verification (TDV) application.
- Online Services Functionality
- File questionnaire electronically
 - View tax roll summaries and calculations
 - Approve summary electronically
 - View prior year data
 - Read-only access for other interested local officials

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Review Process: Data Collection

- Tax Rolls
 - Municipalities: Submit tax roll data files to Tax and Finance
 - OSC: Uploads and Analyzes tax roll data files received from Tax and Finance
 - OSC requests tax rolls in PDF from municipalities
- Questionnaire
 - OSC collects supplemental information from municipalities
- Additional Support
 - Warrants
 - Budgets
 - Other schedules

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Review Process: OSC Review

- Prior year totals
- Previously submitted Tax Cap forms
- Tax Cap reviews and determinations
- Online tax rolls, budgets, tax rates and resolutions
- Additional information from counties, towns and cities

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Review Process: County Summary

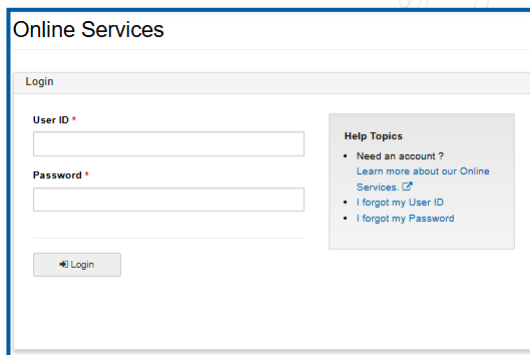
- Calculation of Taxes and Assessments
 - Total Taxes
 - Based on tax roll and Tax Cap guidelines
 - User fees based on usage and re-levies are not included in the total taxes
 - Full Value Formula
 - Taxable Assessed Value / Equalization Rate
 - Tax Rate Formula
 - $(\text{Total Tax Levy} / \text{Full Value}) \times 1000$

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Online Services Portal

- Login using assigned User ID and Password.
- E-mail notification will be sent when TDV form can be accessed.



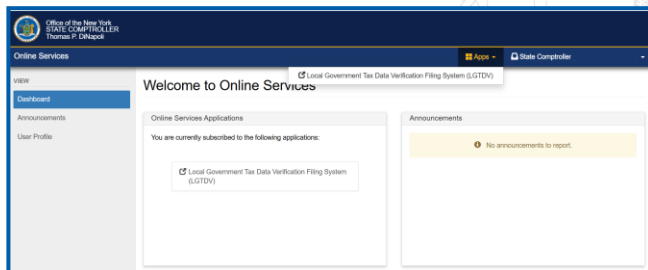
The screenshot shows the 'Online Services' login page. It features a 'Login' section with two input fields: 'User ID *' and 'Password *'. Below these fields is a 'Login' button. To the right of the login fields is a 'Help Topics' box containing three links: 'Need an account? Learn more about our Online Services.', 'I forgot my User ID', and 'I forgot my Password'.

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Tax Data Verification Application

- Tax Data Verification should be an available application on your dashboard.
- Use the  dropdown button to enter the TDV application.



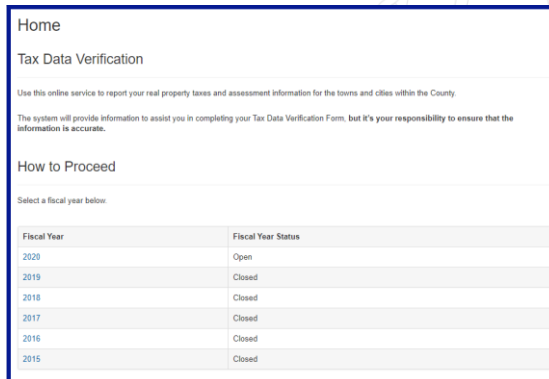
The screenshot shows the 'Online Services' dashboard. At the top, there is a navigation bar with the 'Apps' dropdown menu. Below the navigation bar, the main content area is titled 'Welcome to Online Services'. It contains two sections: 'Online Services Applications' and 'Announcements'. The 'Online Services Applications' section lists the 'Local Government Tax Data Verification Filing System (LGTDV)' as a subscribed application. The 'Announcements' section shows 'No announcements to report'.

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Select Fiscal Year

- 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.



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

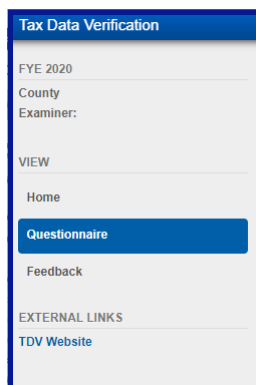
Select a fiscal year below:

Fiscal Year	Fiscal Year Status
2020	Open
2019	Closed
2018	Closed
2017	Closed
2016	Closed
2015	Closed

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Useful Tools



Tax Data Verification

FYE 2020

County

Examiner:

VIEW

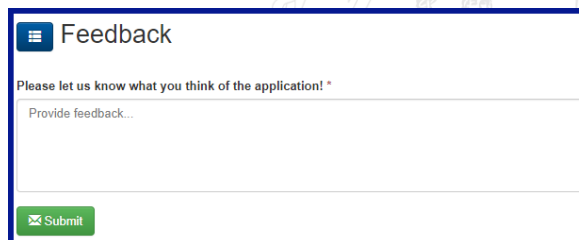
Home

Questionnaire

Feedback

EXTERNAL LINKS

TDV Website



Feedback

Please let us know what you think of the application! *

Provide feedback...

Submit

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TDV Web Page

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Financial Toolkit for Local Officials

Fiscal Monitoring

Justice Court Fund

Local Government Data

Publications

Real Property Tax Cap

Required Reporting

Resources for Local Officials

Local Official Training

Contact Us

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 \[pdf\]](#)
- [Instructions for Counties \[pdf\]](#)
- [Instructions for Town and Cities \[pdf\]](#)
- [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 LGSATaxDataVerification@osc.ny.gov.

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Completing the Questionnaire

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

Table of Contents

Your questionnaire hasn't been submitted.

Provide the necessary information for each applicable questionnaire topic and submit the completed form with any supporting documentation. If you have questions, contact.

Choose a topic below or select the Start button to begin.

Questionnaire Topics	Topic Name	Date Sent
Tax Rules	Tax Rules	04-09-2020
Chargelbacks	Chargelbacks	04-09-2020
Self-Insurance	Self-Insurance	04-09-2020
Sales Tax Credit	Sales Tax Credit	04-09-2020
Payments to Reduce Taxes	Payments to Reduce Taxes	04-09-2020
Extra Question	Extra Question	04-09-2020
Additional Information	Additional Information	04-09-2020

Start >>

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Tax Rolls

- If OSC has not received the tax rolls, users will be asked to provide this information.
- Users 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.

Provide tax rolls for:

Town/City Name
City A

Select type of attachment
File Upload
Submitted to Tax and Finance
URL
File Upload

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

Cancel Save and Close << Previous Next >>

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Uploading an Attachment

Select type of attachment
File Upload

Select file(s)
Test 1.xlsx Remove Upload Browse...

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

Select type of attachment
File Upload

Select file(s)
Browse...

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

File Name	File Size	Actions
Test 1.xlsx	7.83 KB	Delete

Cancel Save and Close << Previous Next >>

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State-Owned Land

- If the RPS160 files do not include the state-owned land section, provide OSC with the RPS155 PDF of the tax roll.

State-Owned Land

The RPS160D1 files provided to New York State Department of Taxation didn't include the state-owned land sections of the tax roll.

Upload the RPS155 PDF of the tax roll for each town/city in the County. If the tax rolls are available online, provide a link/URL.

If you have a problem providing these files, contact

Select type of attachment

File Upload

Select file(s)

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

Cancel Save and Close << Previous Next >>

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Taxable Assessed Value (TAV)

- 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.

Town Taxable Assessed Value for Town A

Town outside village TAV for Town A

\$ 1,000,000

Village Area TAV for Village of Test

\$ 500,000

Total Taxable Assessed Value for Town A = \$1,500,000

Town Taxable Assessed Value for Town B

Townwide TAV

\$ 3,000,000

Total Taxable Assessed Value for Town B = \$3,000,000

Cancel Validate Total Save and Close << Previous Next >>

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Split Tax Lines

- Provide taxes billed by purpose for individual taxing districts billed or reported in total on one line of the tax roll.
- Enter the tax total breakdown.
- Select “Validate Totals.”
- A green banner indicates that the amounts entered are totaled correctly.

All responses add up to their tax line totals.

▼ Town A - TOWNWIDE - \$1,297,964.98

SPU - Association Library

\$ 297,964.98

Town General Townwide

\$ 1,000,000

Response Total: \$1,297,964.98

Cancel Validate Totals Save and Close << Previous Next >>

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Split Tax Lines

- If a yellow banner appears, the totals entered do not match what was billed on the tax roll.
- Please verify the amounts before continuing.

There are response totals that differ from the amount that was billed on the Tax Roll. Verify that the information was entered correctly.

▲ Town A - TOWNWIDE - \$1,297,964.98

SPU - Association Library

\$ 297,964.98

Town General Townwide

\$ 1,100,000

Response Total: \$1,397,964.98

Cancel Validate Totals Save and Close << Previous Next >>

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Chargebacks No Adjustments Needed

- Each year, users will be asked if there are changes in the way the County handles chargebacks.
- If no, then select “No” and “Next” to continue with the questionnaire.

Chargebacks

Counties often provide services which they then charge back to municipalities. Counties have the option to bill municipalities for those services or add the amount of the charge to the county's levy within that municipality. Some counties add the cost to the town levy instead and these adjustments may require you to report additional information to us.

We currently show that adjustments for chargebacks are not needed. Have you changed the way you handle chargebacks? *

☐ Yes

☒ No

Cancel

<< Previous Next >>

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Chargebacks Current Year Changes

- If changes have been made, select “Yes” and provide a response.
- Select “Next” to continue with the remainder of the questionnaire.

Chargebacks

Counties often provide services which they then charge back to municipalities. Counties have the option to bill municipalities for those services or add the amount of the charge to the county's levy within that municipality. Some counties add the cost to the town levy instead and these adjustments may require you to report additional information to us.

We currently show that adjustments for chargebacks are not needed. Have you changed the way you handle chargebacks? *

☒ Yes

☐ No

Explanation *

Please explain...

Cancel Save and Close

<< Previous Next >>

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Chargebacks Adjustments Needed

- If a county imposed chargebacks, adjustments will be needed for each local government.
- Select “Validate Total” to view the amount entered.
- Select “Next” to continue.

We currently show that adjustments for chargebacks are needed. Have you changed the way you handle chargebacks? *

☐ Yes

☒ No

Enter the chargeback amounts the County imposed on each local government. Once completed, select **Validate Total** to verify the total amount entered. When finished, choose **Next** to continue the questionnaire.

City
\$ 1,000

Town
\$ 75

Fire District
\$ 25

Fire District
\$ 0

Your total chargeback amount is \$1,100.00

[Cancel](#) [Validate Total](#) [Save and Close](#) [<< Previous](#) [Next >>](#)

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Omitted Taxes

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

All responses add up to their tax line totals.

✓ Town A - Omitted Taxes - \$1,000

County A - Omitted Tax - Breakdown
\$ 800

Town A - Omitted Tax Breakdown
\$ 150

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

Fire District A - Omitted Tax Breakdown
\$ 50

Response Total: \$1,000.00

[Cancel](#) [Validate Totals](#) [Save and Close](#) [<< Previous](#) [Next >>](#)

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Omitted Taxes

- If a yellow banner appears, the totals entered do not match what was billed on the tax roll.
- Please verify the amounts before continuing.

There are response totals that differ from the amount that was billed on the Tax Roll. Verify that the information was entered correctly.

Town A - Omitted Taxes - \$1,000

County A - Omitted Tax - Breakdown
\$ 800

Town A - Omitted Tax Breakdown
\$

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

Fire District A - Omitted Tax Breakdown
\$ 50

Response Total: \$850.00

Cancel Validate Totals Save and Close << Previous Next >>

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Consolidated Health Districts (CHD)

- If consolidated health districts (CHD) are billed on the town or county tax line, provide the amount billed.
- If CHD are billed out as a separate line on the tax roll, this question will not be required.

Consolidated Health Districts

Provide the amount levied for each of the consolidated health districts listed below.
If a consolidated health district was created or dissolved, contact

Town A
SPU - Consolidated Health District of Consolidated Health District - CHD Amount added to County levy
\$

Town B
SPU - Consolidated Health District of Consolidated Health District - CHD Amount added to County levy
\$

Town
SPU - Consolidated Health District of Consolidated Health District - CHD Amount added to County levy
\$

Cancel Save and Close << Previous Next >>

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Self-Insurance

We currently show that the County participates in a self-insurance program. Have you changed the way you bill for self-insurance? *

☐ Yes
☒ No

Enter the total County self-insurance amount below.

Self insurance amount added to County levy
 \$

Self insurance amount added to town and special districts tax levies
 \$

Self insurance amount billed
 \$

Self insurance amount billed as a separate line on the tax roll
 \$

- If the County participates in a self-insurance program, OSC will ask if you have changed the way you charge for self-insurance.
- If “No,” enter the amounts billed in the spaces available.
 - Be sure to include the total even if it was reported under the chargeback question or billed on the tax roll as a separate line.

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Sales Tax Credit

We currently show that sales tax was used to reduce the county or town levy. Have you changed the way you handled sales tax this year? *

☐ Yes
☒ No

Enter the amounts used to offset County and town tax levies below.

Sales Tax Credit to Reduce Town
 Town A
 \$

Sales Tax Credit to Reduce County
 Town A
 \$ 10,000

Sales Tax Credit to Reduce Town
 Town B
 \$

Sales Tax Credit to Reduce County
 Town B
 \$ 5,000

Your total sales tax amount is \$15,000.00

- If towns have used sales tax to reduce the town and county levy in the past, users will be asked to provide amounts used in the current year.

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Payments to Reduce Taxes

- Town law allows towns to make payments to reduce county taxes.
- OSC will ask users if this has occurred.
 - If “yes,” enter the amounts by town.
 - If “no,” select next.

Did a municipality make a payment to reduce County taxes? *

☒ Yes
☐ No

Enter the payment amounts used to offset the county levy.

City of Watertown
\$

Town
\$

Town
\$

The total for payments to reduce taxes is \$0.00

Cancel Validate Total Save and Close << Previous Next >>

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Extra Question

County

Please provide the PDF of the special district and grand total sections of the tax roll.

Please explain...

Attach any supporting documents

Select type of attachment
File Upload

Select file(s)
Browse

Click "Browse..." to select files from your computer, then click "Upload" to upload the specified files

Cancel Save and Close << Previous Next >>

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

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Additional Information

Enter additional comments and attach any supporting documents below:

Additional comments

Please explain...

Attach any supporting documents

Select type of attachment

File Upload

Select file(s)

Browse

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

Cancel Save and Close << Previous Next >>

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

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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.

County	Town/City	Topic	Taxing District	Purpose	Amount Response	LGSA Amount Override	Tax/Attachments
		Chargebacks		County Chargeback Imposed	\$1,000.00	---	
		Chargebacks		County Chargeback Imposed	\$75.00	---	
		Chargebacks		County Chargeback Imposed	\$0.00	---	
		Chargebacks		County Chargeback Imposed	\$25.00	---	

> Sales Tax Credit

> Payments to Reduce Taxes

Cancel << Previous Submit Questionnaire

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

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OSC Review

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.

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
2020	Open
2019	Closed
2018	Closed
2017	Closed
2016	Closed
2015	Closed

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

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Navigation Tools

 **County Summary**

Review the summary totals below for the 2020 tax rolls data to Excel by selecting Summary Export. In the App questions.

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

Note that tax rates are calculated based on total taxes.

County Summary

FYE 2020

County

Examiner:

VIEW

Home

Town/City Selection

County Summary

Questionnaire

Feedback

EXTERNAL LINKS

[TDV Website](#)

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

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County Summary

Purpose Description	Total County Amounts	City A	Town A	Town B	Town C	Town D
County						
County General Tax	\$36,841,356.73	\$4,439,873.21	\$912,009.88	\$6,260,595.77	\$1,164,496.44	\$1,878,483.21
County Other-Part County Taxes	\$6,999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Omitted Tax - County	\$123.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total County Levy	\$36,848,480.26	\$4,439,873.21	\$912,009.88	\$6,260,595.77	\$1,164,496.44	\$1,878,483.21
County Sales Tax Credit	\$2,848,191.59	\$0.00	\$116,738.48	\$544,932.09	\$0.00	\$197,894.21
Taxable Assessed Value	No Value	470,760,077	105,703,430	736,465,409	106,921,233	195,193,211

- The County Summary is a window in a window so there are two different scroll bars to navigate through the summary.
- View the summary on this screen or export it to Excel.
- User fees are not included in total taxes or tax rates.

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County Summary

County Summary						
Purpose Description	Total County Amounts	City A	Town A	Town B	Town C	Town D
Export to Excel: Summary Export						
County						
County General Tax	\$36,841,356.73	\$4,439,873.21	\$912,009.88	\$6,260,595.77	\$1,164,496.44	\$1,878,483.21
County Other-Part County Taxes	\$6,999.99	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Omitted Tax - County	\$123.54	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total County Levy	\$36,848,480.26	\$4,439,873.21	\$912,009.88	\$6,260,595.77	\$1,164,496.44	\$1,878,483.21
County Sales Tax Credit	\$2,848,191.59	\$0.00	\$116,738.48	\$544,932.09	\$0.00	\$197,894.21
Taxable Assessed Value	No Value	470,760,077	105,703,430	736,465,409	106,921,233	195,193,211

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Town/City Calculations

Town A 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	County	\$6,260,595.77	8.42	736,465,409	0.9900	743,904,454
Town Calculations						
Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
Town A	Town	\$1,575,401.46	2.11	738,092,262	0.9900	745,547,739
Town Calculations - Independent Special Districts						
Taxing District	Class Type	Amount Levied	Tax Rate	TAV	EQ Rate	Full Value
Fire District A	Fire District	\$103,047.94	1.36	74,947,139	0.9900	75,704,181

[+Show Other Data](#)

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County Summary

Tax Data Verification					
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Feedback					
EXTERNAL LINKS					
TDV Website					

County Summary				
Purpose Description	Total County Amounts	City A	Town A	Town B
Export to Excel: Summary Export				
County				
County General Tax	\$36,841,356.73	\$4,439,873.21	\$912,009.88	\$6,260,595.77
County Other-Part County Taxes	\$6,999.99	\$0.00	\$0.00	\$0.00
Omitted Tax - County	\$123.54	\$0.00	\$0.00	\$0.00
Total County Levy	\$36,848,480.26	\$4,439,873.21	\$912,009.88	\$6,260,595.77
County Sales Tax Credit	\$2,848,191.59	\$0.00	\$116,738.48	\$544,932.09
Taxable Assessed Value	No Value	470,760,077	105,703,430	736,465,409
Equalization	No Value	0.0000	0.0000	0.0000

- Select "Town/City Selection" to view an individual town or city tax roll summary.

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Town/City Selection

Town/City Selection

To review the tax roll summary data, select a municipality below.

Select Town/City

Muni Name

City A

Town A

➤ Town B

➤ Town C

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Tax Roll Summary

Tax Roll Summary

Town: ▼

The information below should reflect your 2020 tax rolls.

Tax Lines

Select Purpose

All purposes ▼

Line Description	Taxable Assessed Value	Amount Levied	Purpose
➤ County Tax	\$195,193,394	\$1,878,483.59	County General Townwide
Fire	\$100,529,960	\$180,592.29	Fire District
Light	\$7,225,169	\$4,999.96	Town Lighting District
FD	\$119,941,455	\$214,695.84	Fire District
Light	\$1,740,778	\$2,600.01	Town Lighting District
School Relevy	---	\$231,783.41	Relevy - RPT (School, City, Village, Town)
➤ Town Tax	\$196,650,442	\$816,169.29	Town General Townwide
Village Relevy	---	\$10,741.98	Relevy - RPT (School, City, Village, Town)
Light	\$3,603,300	\$2,500.00	Town Lighting District
Total Amount Levied: 3,142,566.37			

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Summary Approval



Muni Approval

Are the values in the county summary the amounts levied per the tax rolls?

☐ Yes

☐ No

Explanation

Select type of attachment

File Upload

Select file(s)

Browse

Click 'Browse...' to select files from your computer, then click 'Upload' to upload the specified files

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.

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Data Output Real Property Tax Cap

- Each year prior to adopting their budget Local governments are required to submit data to OSC to calculate the Property Tax Levy Limit (Tax Cap). The Tax Cap limits the amount by which property taxes can increase each year without an approved override.
 - Details regarding the Tax Cap legislation can be found on our website:
 - <https://www.osc.ny.gov/local-government/property-tax-cap>
 - Tax Cap and TDV data are analyzed by OSC auditors to identify discrepancies and ensure accuracy.

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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

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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.

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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.

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Contact Us

- Monitoring and Analysis Unit
 - (866) 321-8503, Option 3
 - LGSATaxDataVerification@osc.ny.gov
 - Tax Data Verification
 - Tax Tables
 - LGSAMonitoring@osc.ny.gov
 - Constitutional Tax Limits
 - Real Property Tax Cap
- Tax and Finance
 - Proptaxbills.datafiles@tax.ny.gov
 - Tax Roll Submissions
 - Proptaxbills.questions@tax.ny.gov
 - Tax Roll Questions

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Thank You

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