OFFICE OF THE NEW YORK STATE COMPTROLLER

Thomas P. DiNapoli, State Comptroller

Increase in Planned Tax Cap Overrides Suggests Growing Fiscal Pressure

Planned Tax Cap Overrides Are on the Rise

Local governments in New York State are subject to a statutory real property tax levy limit (also referred to as the "tax cap").[1] In recent years, there has been a sharp rise in the number of municipalities (cities, counties, towns and villages) and fire districts reporting to the Office of the New York State Comptroller (OSC) that they plan to override the tax cap. Even school districts, for whom overrides are more difficult, are reporting a slight increase. A local government reporting plans to override the tax cap is merely making a statement of intent; it does not tell us whether the entity exceeded the cap for that year. Still, a planned override may suggest that local officials believe that additional revenue, beyond what is allowed by the tax cap, may be necessary to achieve budgetary balance in the next fiscal year.[2] This is most evident with cities, as nearly half of them indicated that they planned to override the tax cap for local fiscal years ending (FYE) in 2025.

This report uses self-reported local government data to examine trends in planned tax cap overrides by class of local government, including counties, cities, towns, villages, school districts and fire districts, with a focus on the rise in planned overrides in recent years.[3] New York City is excluded from this report because it is not subject to the tax cap.

Background

The tax cap, enacted in 2011, generally restricts the growth of property tax levies for municipalities, school districts and fire districts to the lesser of 2 percent or the rate of inflation, with certain exceptions.[4] Municipalities can pass a local law and fire districts can pass a local resolution to override the tax cap, which requires approval by at least 60 percent of their respective governing boards. School districts have a higher threshold, as overrides require a ballot proposition indicating that the budget includes a tax levy that exceeds the tax cap, and at least 60 percent voter approval of the district's proposed budget.

All local governments are required to file tax forms with OSC annually, prior to adopting their budget.[5] Among the items on the form is a question about whether an entity plans to override the tax cap for the upcoming fiscal year. As noted, this is simply a statement of intent. A local government could plan to stay under the tax cap but end up overriding it, or an entity can pass a resolution to override the cap and then stay under.[6]

Recent Trends in Planned Overrides

Municipalities

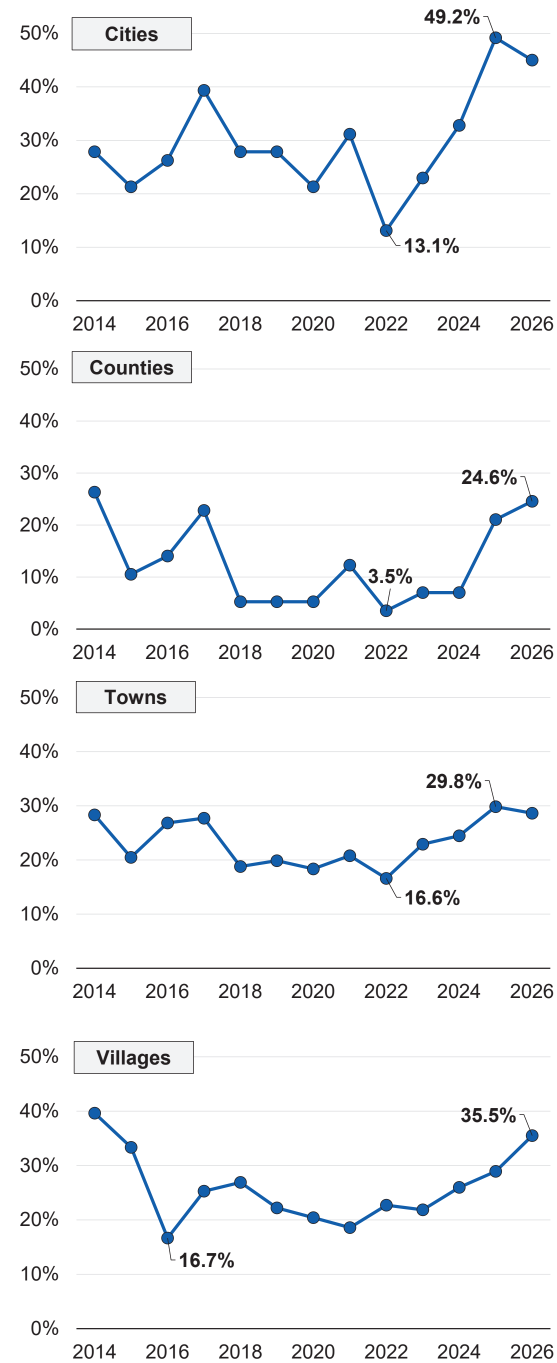
For FYE 2026, 45 percent of cities planned to override the tax cap, the highest share of all classes, followed by villages (35.5 percent), towns (28.6 percent) and counties (24.6 percent). The percentage of municipalities intending to override the tax cap was generally trending downward before an uptick occurred during the onset of the pandemic, as mandated closures and increasing health care demands, among other things, created economic instability and general fiscal uncertainty. When and whether this affected the number of planned overrides has partly to do with fiscal year timing. Most cities and all counties and towns budget on a calendar year, and they would have been calculating their tax cap amounts in the fall of 2020, which explains why planned overrides spiked for FYE 2021.[7] (See Figure 1.) Villages, which most often have fiscal years ending in May, saw a smaller increase in planned overrides for FYE 2022.

By the summer of 2021, municipalities began receiving billions of dollars in pandemic relief aid from the federal government, mostly by way of the American Rescue Plan Act (ARPA).[8] In addition, local sales tax collections, a major but volatile source of revenue for many municipalities, surged due to rising inflation and pent-up consumer demand in the wake of the pandemic shutdowns.[9] These revenues reduced the need for many entities to bolster their property taxes, which helps explain the dropoff in the share of planned tax cap overrides by cities, counties and towns for FYE 2022, as well as the slight decline by villages for FYE 2023.

However, over the past few years, the number of municipalities planning tax cap overrides began to increase as the infusion of pandemic-related federal aid wound down, inflation remained above the 2 percent tax cap, and sales tax growth began to moderate.[10] This rise has been most dramatic for cities, with nearly half (49.2 percent) reporting that they planned to override for FYE 2025, an all-time high; the number of planned overrides remained elevated for 2026. Counties saw a large jump in the number of planned overrides for FYE 2025, followed by a smaller increase for 2026, despite additional incentives beginning in 2018 for counties to avoid overrides. (For more information, see **Incentives for Tax Cap Compliance** on page 3.) Towns and villages have experienced a more gradual increase in planned overrides over the past few years, with the share of villages reaching over one-third for FYE 2026.

FIGURE 1

Percentage of Municipalities Planning to Override the Property Tax Cap, Local Fiscal Years Ending (FYE) in 2014 to 2026



Note: Excludes New York City.
Source: Office of the New York State Comptroller.

The sharper spikes in planned tax cap overrides by cities and counties may be due, in part, to some additional challenges that they face. Many cities depend more on state aid than other municipalities, and while there has been a meaningful increase in non-recurring unrestricted aid, recurring funding from the state's Aid and Incentives for Municipalities program has not increased in years.[11] This, combined with a rise in spending on some services, including police, fire, transportation and garbage collection, may have contributed to a higher share of cities exploring overriding the tax cap to raise more property tax revenues.[12] As for counties, they generally relied more heavily on ARPA funding compared to cities, towns and villages (on a per capita basis).[13] Over one-fifth of counties indicated that they planned to override the tax cap for FYE 2025 and nearly one-fourth reported they planned to override for 2026.

Incentives for Tax Cap Compliance

Local officials' tax cap override planning may also have been influenced by state legislation designed to encourage tax cap compliance:

- **The Property Tax Freeze Credit Program** (enacted in 2014) generally provided property tax credits to qualifying homeowners if their local governments, including school districts, stayed within the tax cap.[14] For municipalities, this program applied to local fiscal years beginning in 2015 and 2016 (FYE 2015 and 2016 for counties, towns and most cities; FYE 2016 and 2017 for most villages and some cities). For school districts, it applied to local fiscal years beginning in 2014 and 2015 (FYE 2015 and 2016).[15]

- **The Property Tax Relief Credit Program** (enacted in 2015) generally provided income tax credits for qualifying homeowners whose school district stayed within the tax cap.[16] The program was in effect for local fiscal years beginning in 2016 through 2019 (FYE 2017 through 2020).

- **Raise the Age** (enacted in 2017 and still in effect) generally requires counties to stay within the tax cap in order to receive reimbursement from the state for their expenditures associated with state legislation to raise the age of criminal responsibility from 16 to 18 years old.[17] This program applies to local fiscal years beginning in 2018 (FYE 2018) and onward. However, a waiver process allows counties to receive reimbursement even if they exceed the tax cap, provided they demonstrate financial hardship.

These incentives may have caused some local officials to avoid planned or actual tax cap overrides in the years when they were in effect.

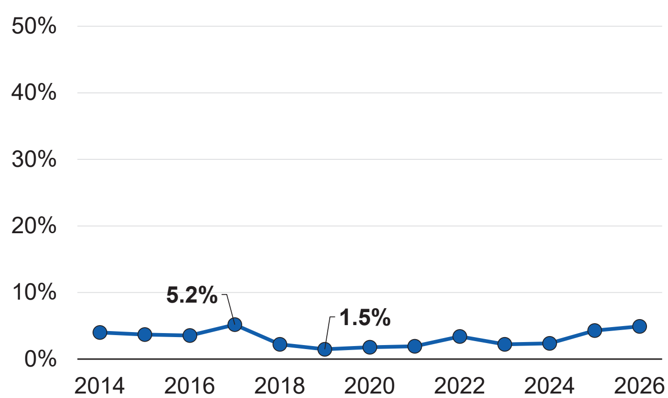
School Districts

School districts are much less likely to plan for tax cap overrides than municipalities; for FYE 2026, 4.9 percent of districts intended to override the cap. As shown in Figure 2, since FYE 2014, the share of school districts planning overrides ranged from 1.5 percent to 5.2 percent. While school districts certainly face their own fiscal challenges, the 60 percent budget vote approval requirement helps explain why few entertain overriding the tax cap, as meeting that threshold has proven to be difficult.[18]

Significant boosts in federal and state education aid are likely another reason why the share of planned tax cap overrides for school districts has remained low in recent years. By FYE 2021, school districts started receiving some pandemic-related federal assistance by way of the Coronavirus Aid, Relief, and Economic Security Act of 2020, with ARPA funding and aid from other federal programs following in later years.[19] In addition, beginning in FYE 2022, New York State made a commitment to fully fund Foundation Aid, the state's single largest unrestricted school aid program.[20] The state budget also typically shields school districts from formula-driven drops in Foundation Aid with "save harmless" provisions that guarantee a modest minimal year-over-year increase. Many school districts also saw decreases in personal services expenditures during the pandemic shutdowns, with 330 districts reducing spending on personal services in FYE 2021 compared to 170 the prior year.[21] However, as pandemic relief aid programs wind down, the share of school districts planning to override the tax cap has begun to increase.

FIGURE 2

Percentage of School Districts Planning to Override the Property Tax Cap, FYE 2014 to 2026



Note: Excludes the New York City public education system, as well as the city school districts of Buffalo, Rochester, Syracuse and Yonkers because they do not have separate authority to levy taxes and are instead fiscally dependent on their cities to levy taxes for district purposes.

Source: Office of the New York State Comptroller.

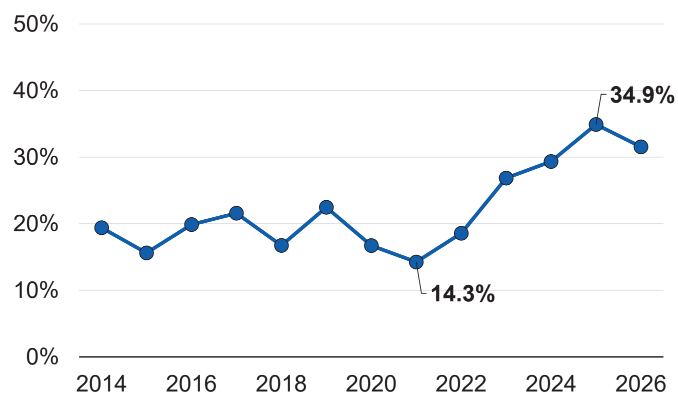
Fire Districts

The percentage of fire districts planning to override the tax cap fluctuated between 14.3 percent and 22.5 percent from FYE 2014 to 2021. (See Figure 3.) Since then, however, more fire districts have planned to override in each year, reaching an all-time high of 34.9 percent for FYE 2025 then decreasing slightly to 31.5 percent for 2026.

Fire districts did not receive increases in federal or state funding during the pandemic. In fact, they generally receive little aid, relying heavily instead on property tax revenues.[22] The recent rise in planned tax cap overrides may be partially due to inflation remaining above the 2 percent cap, as well as increases in personal services spending, among other possibilities.[23] The Firefighters Association of the State of New York has reported that the number of volunteer firefighters statewide has declined by roughly one-third over the past two decades, while the number of calls has increased, which could be putting pressure on fire districts to increase paid staff.[24]

FIGURE 3

Percentage of Fire Districts Planning to Override the Property Tax Cap, FYE 2014 to 2026



Note: Excludes New York City.

Source: Office of the New York State Comptroller.

Conclusion

Planning to override the property tax cap is not necessarily an indicator of fiscal stress and, in fact, overriding may help local governments avoid the type of structural imbalance that leads to serious budgetary issues.[25] That said, the fact that many more entities are expressing an intent to override in recent years may be a sign that local officials are concerned about mounting fiscal pressures.

Many local governments are experiencing both slow growth in recurring revenue sources and rising costs. Entities that used one-time federal relief funds to pay for recurring expenditures may struggle even more to continue supporting the same level of spending. In this environment, it is incumbent on local officials to monitor their fiscal situation closely and be forthcoming with their constituents about the fiscal challenges they face and the tradeoffs that may be necessary to maintain budgetary solvency. Those that do not make the tough choices may find themselves dealing with structural deficits, as discussed in the Comptroller's February 2025 report, Boom or Bust? Federal Relief Aid and Local Government Finances in New York State.

OSC offers financial tools and guidance to local officials to help them monitor their finances and to help build resilience to withstand economic uncertainty, including training, reports and audit services. These can be found on the Comptroller's web page, Resources for Local Officials.

Notes

[1] General Municipal Law (GML), Section 3-c, sets forth the real property tax levy limit (also referred to as the "tax cap") for municipalities and fire districts, as well as other local entities that levy property taxes, such as independent special districts. Education Law, Section 2023-a, sets forth the tax cap for school districts.

[2] A local government may plan to override the tax cap due to expected budget shortfalls from a loss of or underperforming non-property tax revenues and/or rapidly rising costs, among other things, or due to unforeseen circumstances, such as equipment failure or recovery from a natural disaster (e.g., flooding).

[3] Local governments subject to the tax cap are required to, under GML, Section 3-c(7), and Education Law, Section 2023-a(3)(b), file annual tax cap forms with the Office of the New York State Comptroller (OSC). In addition, GML, Section 30, requires local governments to submit financial data, including revenues, expenditures and debt, to OSC on an annual basis.

[4] The tax cap was initially enacted as Chapter 97 of the Laws of 2011. For more information on the tax cap, see OSC, "Real Property Tax Cap and Tax Cap Compliance" at www.osc.ny.gov/local-government/property-tax-cap and New York State Department of Taxation and Finance and New York State Department of State, *The Property Tax Cap: Guidelines for Implementation (Publication 1000)*, October 2011, at www.tax.ny.gov/pdf/publications/orpts/capguidelines.pdf. For information on the how the tax cap is calculated, including inflation and allowable levy growth factors, see OSC, "Property Tax Cap," *Local Government Property Tax Cap Formula Presentation* at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/formula.pdf and *Inflation and Allowable Levy Growth Factors* at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/inflation-and-allowable-levy-growth-factors.pdf.

[5] Municipalities and fire districts are required by law to file their tax cap forms for the upcoming fiscal year before they adopt a budget, which can be months before the new fiscal year begins. Almost two-thirds of municipalities (all counties and towns, many cities and some villages), as well as all fire districts, operate on a calendar-year basis (January 1 to December 31). Nearly all villages and some cities operate on a non-calendar-year basis (March 1 to February 28, June 1 to May 31, etc.). Meanwhile, school districts all have the same fiscal year (July 1 to June 30) and must file their tax cap forms by March 1, which is over a month before school budget votes take place in May. For more information on the property tax cap form filing schedule for local fiscal years beginning in 2026, see OSC, "Property Tax Cap Important Dates" at www.osc.ny.gov/files/local-government/property-tax-cap/pdf/property-tax-cap-important-dates.pdf.

[6] After local governments adopt their budget, they are not required to update their answer to whether they plan to override the tax cap. Therefore, the data analyzed for this report indicates only what the local governments' intentions were at the time they submitted their tax cap form to OSC.

[7] Cities and counties are the two classes of local government with the fewest number of entities and are, therefore, subject to more volatility in year-over-year changes in the percentage planning tax cap overrides compared to other classes.

[8] The federal government temporarily increased aid to local governments, including school districts, during the pandemic mostly by way of the American Rescue Plan Act (ARPA) of 2021, although additional federal funding was provided to certain counties, cities and large towns, as well as all school districts, from the Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020 and school districts received additional aid from the Coronavirus Response and Relief Supplemental Appropriations Act (CRRSA) of 2021. Fire districts did not receive any pandemic-relief funding. Excluding New York City, a total of $4.8 billion in ARPA payments were made to municipalities in New York State in two separate payments, one in the summer of 2021 and the other in the summer of 2022. Meanwhile, school districts were allocated a total of $3.4 billion in ARPA funding to draw down from. The deadline for school districts to spend all ARPA funding was January 28, 2025, while the deadline for municipalities is December 21, 2026. For more information on federal pandemic-relief funding to local governments, see OSC, *Annual Report on Local Governments for Fiscal Year End 2024*, April 2026, pp. 12-13, at www.osc.ny.gov/files/local-government/publications/pdf/fye2024-annualreport.pdf.

[9] Local sales tax collection data is sourced from the New York State Department of Taxation and Finance, *Revenue Distribution Certification* (AS570) at www.tax.ny.gov/research/stats/statistics/sales_tax/reports/as570/as570.xlsx. In 2021, local sales tax collections in New York State, excluding New York City, saw a year-over-year increase of 19.5 percent after declining by 1.1 percent in 2020. Meanwhile, the rate of inflation, as measured by the change in the national Consumer Price Index (CPI), jumped from 1.2 percent in 2020 to 4.7 percent in 2021, before reaching a 40-year high of 8 percent in 2022. To download CPI data, see U.S. Bureau of Labor Statistics, "CPI for All Urban Consumers (CPI-U), U.S. City Average, All Items" at https://data.bls.gov/cgi-bin/surveymost?cu.

Notes

[10] From 2022 to 2025, local sales tax collections outside of New York City grew at a compound annual rate of 2.3 percent, which was below the rate of 3.0 percent from 2014 to 2019. After the rate of inflation hit a 40-year high of 8 percent in 2022, it cooled in 2023 (4.1 percent), 2024 (2.9 percent) and 2025 (2.6 percent), but remained well above the 1.6 percent average annual rate from 2014 to 2019.

[11] The enacted budgets for State Fiscal Year (SFY) 2022-23 to 2026-27 provided $715 million in funding for the Aid and Incentives to Municipalities (AIM) program for all cities, towns and villages outside of New York City, approximately the same amount that the state appropriated 13 years earlier in 2011-12. AIM funding to cities made up 10.2 percent of all city revenues in local fiscal years ending (FYE) in 2025, down from 14.6 percent in 2014. The SFY 2024-25 enacted budget introduced Temporary Municipal Assistance (TMA), an additional $50 million in funding for all cities, towns and villages that receive AIM. Funding for the TMA was continued in 2025-26 ($50 million) and increased to $150 million in 2026-27. For more information on AIM and TMA allocations, see OSC, "Aid and Incentives for Municipalities (AIM) and Temporary Municipal Assistance (TMA)" at www.osc.ny.gov/local-government/data/aid-and-incentives-municipalities-aim-and-temporary-municipal-assistance-tma.

[12] The compound annual growth rate of aggregate city spending on public safety (e.g., police, fire, etc.) – the largest function of expenditure – was 4.4 percent from FYE 2019 to 2025, three-fifths higher than the 2.7 percent rate from 2014 to 2019. Likewise, other large city functions, such as transportation and sanitation, experienced much stronger annual growth in spending from FYE 2019 to 2025 (5.1 percent and 4.6 percent, respectively) compared to 2014 to 2019 (2.7 percent and 2.8 percent, respectively).

[13] Counties received over $2.2 billion in ARPA funding, representing a median per capita amount of $192, based on population counts from the U.S. Census Bureau's "2020 Decennial Census"; cities received over $1.4 billion, representing a median per capita amount of $106; towns received $874.5 million, representing a median per capita amount of $98; and villages received almost $202.7 million, representing a median per capita amount of $102. Villages are all located within towns and therefore town population includes village population.

[14] See Chapter 59, Part FF, of the Laws of 2014, which added GML, Section 3-d; Education Law, Section 2023-b; and Tax Law, Section 606(bbb). In 2018, the program was repealed under Chapter 59 of the Laws of 2018.

[15] With respect to cities with dependent school districts (Rochester, Buffalo, Syracuse and Yonkers), the program applied to local fiscal years beginning in 2014 and 2015 (FYE 2015 and 2016).

[16] This program also applied to cities with dependent school districts. See Chapter 20, Part C, Subpart B, of the Laws of 2015, which added Tax Law, Section 606(n-1), requiring certification of tax cap compliance in accordance with GML, Section 3-d, and Education Law, Section 2023-b. In 2019, the tax cap compliance reporting requirement contained in GML, Section 3-d, for local governments was repealed under Chapter 59, Part K, of the Laws of 2019; however, Education Law, Section 2023-b, still requires tax cap compliance reporting for school districts, although there are no programs tied to this requirement.

[17] State Finance Law, Section 54-m. For more information on "Raise the Age" spending, see OSC, "Economic and Policy Insight," *Spending on Raise the Age Programs in New York*, May 2025, at www.osc.ny.gov/files/reports/pdf/spending-on-raise-the-age-programs-in-new-york.pdf.

[18] The New York State Education Department maintains data on which school districts attempted to override the tax cap and which ones succeeded. This information can be found at www.p12.nysed.gov/mgtserv/votingresults/ and www.p12.nysed.gov/mgtserv/districtbudgetdata.html.

[19] School districts outside of New York City were allocated $3.4 billion in ARPA funding, $414 million from CARES and $1.7 billion from CRRSA. For more information on pandemic-related federal funding to school districts, see U.S. Department of the Treasury, "Coronavirus Relief Fund" at https://home.treasury.gov/policy-issues/coronavirus/assistance-for-state-local-and-tribal-governments/coronavirus-relief-fund. CARES funding was intended to supplement state and local aid and to help schools address the challenges of the pandemic over several years. However, New York State used this funding to replace a portion of its already reduced state aid to school districts in FYE 2021, reducing its own aid by an equal "pandemic adjustment." For more information, see OSC, *Fiscal Stress Monitoring System – School Districts: Fiscal Year 2020-21 Results*, January 2022, p. 3, at www.osc.state.ny.us/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf.

[20] New York State injected $5.6 billion more in Foundation Aid to school districts from FYE 2022 to 2024. For more information on the state's commitment to fully fund Foundation Aid, see Citizens Budget Commission, "The Learning Ledger," p. 3, at https://cbcny.org/sites/default/files/media/files/CBCREPORT_School-Aid-SY23-24_09062023.pdf.

Notes

[21] OSC, *Fiscal Stress Monitoring System School Districts: Fiscal Year 2020-21 Results*¸ January 2022, p. 4, at www.osc.ny.gov/files/local-government/publications/pdf/fsms-school-districts-fiscal-year-2020-21-results.pdf.

[22] In FYE 2025, real property taxes comprised 82.3 percent of total revenues reported by fire districts. For more details on local government property tax reliance on a class-by-class basis, see OSC, *Annual Report on Local Governments for Fiscal Year End 2024*, April 2026, p. 9.

[23] Spending by fire districts on personal services (salaries) and employee benefits experienced much stronger compound annual growth from FYE 2019 to 2025, at 7.6 percent and 4.4 percent, respectively, compared to 2014 to 2019 (3.9 percent and 1.9 percent, respectively).

[24] Firefighters Association of the State of New York, *Tax Savings Generated by New York's Volunteer Fire Services*, March 2023, at https://fasny.com/wp-content/uploads/2023/03/FASNY-Economic-Study-2023.pdf and "Firefighters Association of the State of New York Gears up for 16th Annual RecruitNY Campaign," March 14, 2025, at https://fasny.com/news/firefighters-association-of-the-state-of-new-york-gears-up-for-16th-annual-recruitny-campaign/.

[25] Since FYE 2013, OSC has used its Fiscal Stress Monitoring System (FSMS) to measure the ability for each county, city, town, village and school district outside of New York City, with certain exceptions, to maintain budgetary solvency based on self-reported financial data. A local government that fails to file its financial data on time, or does not have three consecutive years of financial data, will not receive a FSMS score. The system produces a fiscal stress score on an annual basis for each entity that has filed financial data, and OSC publishes these scores to its website. Points are assigned to individual indicators, some of which evaluate change over time. The indicator points are then summed to calculate an overall fiscal stress score for each entity. Higher scores reflect higher levels of stress. Based on the score received, entities can fall into one of three stress categories – susceptible, moderate or significant. Entities that do not receive enough points to be in a stress category are assigned a classification of "no designation." For the latest FSMS results, see www.osc.ny.gov/local-government/fiscal-monitoring/local-government-and-school-fsms-scores.

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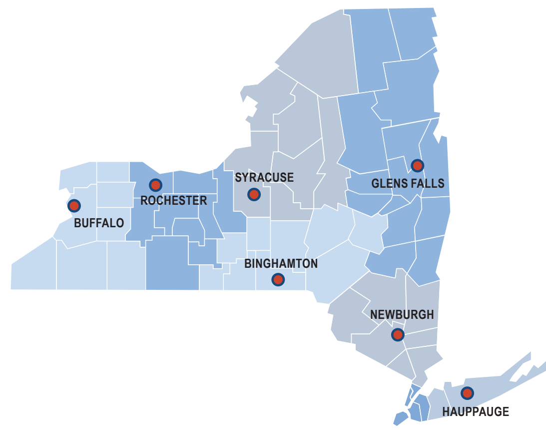

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