

New York State Dept of Taxation & Finance  
Office of Real Property Tax Services  
WA Harriman State Campus  
Albany, New York 12227

6/14/2021

Certificate of the Final State Equalization Rate  
for the 2021 Assessment Roll

Mr. Joseph Saraceni , Supervisor  
Town of Lysander  
8220 Loop Road  
Baldwinsville, NY 13027

C.A.P. Code: 319903  
Onondaga County C.A.P. #3  
Municipal Code: 313600  
Town of Lysander

\*\*\*\*\*  
\* 100.00 \*  
\*\*\*\*\*

I, Brian F. Moon, hereby certify that on June 14, 2021 the State Office of Real Property Tax Services established a final State equalization rate of 100.00 for the above named municipality.



Brian F. Moon  
Real Property Analyst 2

Note: Since your locally stated level of assessment has been confirmed, it has been established as the final state equalization rate pursuant to RPTL § 1211. Notice of final rate will be filed with the clerk of the county legislative body and in the office of the State Comptroller.

Ms. Theresa Golden , Appointed Assessor  
Town of Lysander  
Assessor's Office  
8220 Loop Road  
Baldwinsville, NY 13027

| Municipal Code | Municipal Name   | (A)<br>2020 State<br>Equalization<br>Rate | (B)<br>2021 State<br>Equalization<br>Rate and Status | (C)<br>Percentage Change<br>in Estimate<br>of Full Value |
|----------------|--|---|--|--|
| 311500         | City of Syracuse   | 75.00                                     | 74.50 Final  | 1.18%  |
| 312000         | Town of Camillus   |   | 100.00 Final   | 0.13%  |
| 312200         | Town of Cicero   | 100.00                                    | 96.00 Final  | 4.17%  |
| 312400         | Town of Clay   | 3.95                                      | 3.67 Final   | 7.63%  |
| 312600         | Town of Dewitt   | 100.00                                    | 100.00 Final   | 2.79%  |
| 312800         | Town of Elbridge   |   | 95.00 Final  | 2.11%  |
| 313200         | Town of Geddes   | 80.85                                     | 77.83 Final  | 3.88%  |
| 313400         | Town of LaFayette  | 90.00                                     | 83.00 Final  | 8.43%  |
| 313800         | Town of Manlius  | 100.00                                    | 100.00 Final   | 1.04%  |
| 314000         | Town of Marcellus  | 91.00                                     | 100.00 Final   | 10.50%   |
| 314200         | Town of Onondaga   | 92.00                                     | 89.50 Final  | 2.79%  |
| 314400         | Town of Otisco   | 1.90                                      | 1.86 Final   | 2.15%  |
| 314800         | Town of Salina   | 100.00                                    | 100.00 Final   | 3.96%  |
| 315000         | Town of Skaneateles  | 86.00                                     | 85.00 Final  | 1.18%  |
| 315200         | Town of Spafford   | 83.00                                     | 78.00 Final  | 6.41%  |
| 315400         | Town of Tully  | 100.00                                    | 100.00 Final   | 0.00%  |
| 319902         | Onondaga County C.A.P. #2<br>Town of Fabius<br>Town of Pompey      | 89.00                                     | 89.00 Final  | 0.00%  |
| 319903         | Onondaga County C.A.P. #3<br>Town of Lysander<br>Town of Van Buren | 100.00                                    | 100.00 Final   | 5.63%  |

Column C is the percentage change in the estimate of full value between the 2020 State equalization rate and the 2021 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as other rates are established in the county. You will be sent a complete report when we have established 2021 State equalization rates for all municipalities in your county.

313600

State of New York  
Department of Taxation and Finance  
Office of Real Property Tax Services  
Building 8A - Special Rates Unit  
WA Harriman State Campus  
Albany, New York 12227  
(518) 474-5666

July 22, 2021

Ms. Theresa Golden , Appointed Assessor  
Town of Lysander  
Assessor's Office  
8220 Loop Road  
Baldwinsville, NY 13027

County of Onondaga  
Municipal Code 313600  
Town of Lysander

The Office of Real Property Tax Services has established the following special equalization rates and certified change in level of assessment factors for the 2021 assessment roll as indicated below. If you have any questions, please contact me by telephone or the addresses listed in this letter.

Sincerely,

Nancy Campone,  
Real Property Analyst, Equalization Support  
Nancy.Campone@tax.ny.gov

2021 CHANGE IN LEVEL OF  
ASSESSMENT FACTOR

| <u>PURPOSE</u>   |        |
|--|--------|
| Adjusting State subsidized municipal housing assessments (Section 52, Public Housing Law)      | 1.0591 |
| For use in adjusting assessments of county owned reforested lands (Section 219, County Law)    | 1.0591 |
| For use in computing certain multiple dwelling exemptions (Section 489-A, RPTL)                | 1.0591 |
| For use in adjusting eligible funds veterans exemptions (Section 458(5)(A), RPTL)              | 1.0591 |
| For use in computing private housing exemptions (Section 1106-h, Private Housing Finance Law)  | 1.0591 |
| For use in computing municipal housing exemptions (Section 73, Public Housing law)             | 1.0591 |
| Adjusting assessments of Industrial Development Agency Railroad Property (Section 412-b, RPTL) | 1.0591 |
| For use in adjusting assessments of forested and reforested lands (Section 480, RPTL)          | 1.0591 |

CC:

Mr. Donald Weber , County Director  
Onondaga County  
Civic Center Building 15th floor  
421 Montgomery St.  
Syracuse, NY 13202 2995



**Department of  
Taxation and Finance**

**OFFICE OF REAL PROPERTY TAX SERVICES**

**TIMOTHY J. MAHER**

Director of Real Property Tax Services

July 28, 2021

Ms. Theresa Golden  
Appointed Assessor, Town of Lysander (313600)  
8220 Loop Road  
Baldwinsville, NY 13027

Dear Ms. Golden:

Enclosed are recertified STAR exempt amounts for your municipality's 2021 assessment roll. On April 9, 2021 the Office of Real Property Tax Services established your 2021 STAR exemptions using a special equalization rate of 100.00. Based on the change in level of assessment factor determined from your municipality's 2021 Annual Assessor's Report, a special equalization rate of 105.91 has been established for the purpose of computing 2021 STAR exemptions. Therefore, new Basic and Enhanced STAR exempt amounts have been recertified for the levy of 2021-2022 school taxes on your 2021 assessment roll in accordance with Section 425 of the Real Property Tax Law.

If you have any questions regarding the recertification of your municipality's STAR exemptions, please call me at (518) 474-2819.

Sincerely,

A handwritten signature in cursive script that reads "Tom Siebert".

Tom Siebert  
Real Property Analyst 2  
STAR Unit

Enclosure

cc: Director, Real Property Tax Services

July 28, 2021

**STATE OF NEW YORK**  
 DEPARTMENT OF TAXATION AND FINANCE  
**OFFICE OF REAL PROPERTY TAX SERVICES**  
 W.A. HARRIMAN STATE CAMPUS  
 ALBANY, NEW YORK, 12227  
<http://www.tax.ny.gov>

Telephone (518) 474-2819 FAX (518) 435-8635

**Certification of School Tax Relief (STAR)  
 Exemptions for the 2021-2022 School Levy**

Ms. Theresa Golden , Appointed Assessor  
 Town of Lysander  
 Assessor's Office  
 8220 Loop Road  
 Baldwinsville, NY, 13027

County of Onondaga  
 Town of Lysander

|  |              |
|--|--------------|
| Exemption Codes 41834 or 41844             | *****        |
| <b>STAR ENHANCED EXEMPT ASSESSED VALUE</b> | * \$74,880 * |
| Exemption Codes 41854 or 41864             | *****        |
| <b>STAR BASIC EXEMPT ASSESSED VALUE</b>    | * \$31,770 * |
|  | *****        |

I, Thomas J. Siebert, hereby certify that on July 28, 2021 the State Board of Real Property Tax Services established a STAR Enhanced Exemption of \$74,880 and a STAR Basic Exemption of \$31,770 for the purpose of levying 2021-2022 school taxes for the above named municipality.

*Thomas J. Siebert*

Thomas J. Siebert, Real Property Analyst 2

The above exemptions were determined using the latest data available as of July 28, 2021. The equalization factor and the sales price differential factor used to compute these exemptions are subject to change. If in the future revised exemptions are determined which are five percent or more different than the exemptions indicated above, new exemptions will be recertified to your municipality. Any recertification will occur before the last date allowed by law for the levy of school taxes.

Mr. Donald Weber , County Director  
 Onondaga County  
 Civic Center Building 15th floor  
 421 Montgomery St.  
 Syracuse, NY, 13202 2995

# Equalization rates

## Equalization rate formula

An equalization rate is New York State's measure of a municipality's level of assessment.

$$\frac{\text{Total assessed value of the municipality}}{\text{total market value of the municipality}} = \text{Equalization rate}$$

## Equalization rates are percentages

### Examples

#### Equalization rate = 100:

- town is assessing property at 100% of market value
- most likely a reassessment was conducted in recent years
- your property's assessment should be roughly its market value (the price for which you could sell your property)

#### Equalization rate < 100:

- overall property in the town is assessed less than market value
- the lower the equalization rate, the longer it has probably been since the last reassessment
- equalization rate of 43 means overall property in the town is assessed at 43% of market value

#### Equalization rate > 100:

- overall property in the town is assessed higher than market value
- property values may have decreased since the last reassessment, but assessments were not adjusted downward

## Find your equalization rate

In order to contest your assessment, you will need either your equalization rate or residential assessment ratio. You can find both of these numbers from our Municipal Profiles Web site - search or select your county or municipality and select "Current Equalization Information" or "RAR Information."

## Equalization rates are necessary in New York State

- Each municipality determines its own level of assessment (this is in contrast to most states that require one level of assessment statewide).
- Hundreds of taxing jurisdictions - including most school districts and counties - do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties.

In order to distribute school district or county taxes among multiple municipalities, the level of assessment of each municipality must be *equalized* to full market value.

Total assessed value of the municipality ÷ equalization rate of the municipality = full market value of the municipality.

Equalization rates wouldn't be necessary if all municipalities assessed property at 100% of market value.

Once the full market value of each municipality is determined, the school district or county can determine how much in taxes should be collected from each municipality.

Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district ranges from one to as many as fifteen.

For an example of school tax distribution using equalization rates, see an [example of school tax distribution](#).

### **Equalization rates do not correct unfair assessments within a municipality**

Equalization rates measure the level of assessment for the entire municipality. They are not intended to correct unfair individual assessments in a city or town. The assessor has the primary role in ensuring the fairness of individual assessments. The more frequently properties are reassessed based on current market values, the more likely it will be that assessments are fair. Property owners also have a role to ensure their individual assessments are fair.

### **Equalization rates are based on local data**

Assessment rolls include the municipal level of assessment (LOA) - typically listed as the "uniform percentage of value." We determine equalization rates by analyzing the LOA. Based on national standards, we review the LOA to determine if it is within adequate tolerances to be used as the equalization rate. In municipalities where we cannot confirm the LOA, we use our own independent estimate of total market value to determine the equalization rate.

### **Other uses of equalization rates:**

- establishment of tax and debt limits
- allocation of costs, such as for jointly operated hospitals among participating localities or an injury to a volunteer firefighter, etc.
- determination of state assessments (special franchise) or approval of local assessments (state-owned land)

- determination of ceilings (railroad and agricultural values) and exemptions
- determination of level of STAR exemptions
- apportionment of sales tax revenues and joint indebtedness
- as evidence in court proceedings on the issue of assessment inequity and small claims assessment review hearings

### Example of school tax distribution

School District AB needs to raise \$1 million through property taxes (thus, a levy of \$1 million). The district contains all of Town A and all of Town B. Each town has a total assessed value of \$10 million. If the \$1 million tax levy simply were allocated on the basis of the assessed values, the taxpayers in both towns would evenly split the levy, with each town paying \$500,000.

However, the two towns have different levels of assessment. Town A has an equalization rate of 33.33 and Town B has an equalization rate of 50.00.

Towns A and B need to be equalized in order to fairly distribute the school tax levy:

### School tax levy for Towns A and B

|   | <b>Town A</b>          | <b>Town B</b>          |
|---|------------------------|------------------------|
| Assessed value (AV) of each town                          | \$ 10 million          | \$10 million           |
| Equalization rate of each town                            | 33.33%                 | 50.00%                 |
| Market value of each town                                 | \$30 million           | \$20 million           |
| <b>Market value of school district AB</b>                 | <b>\$50 million</b>    |                        |
| Percent of market value (and, therefore, percent of levy) | 60%                    | 40%                    |
| Tax levy to be raised from each town                      | \$600,000              | \$400,000              |
| Tax rate for each town (tax levy ÷ assessed value) x 1000 | \$60 per \$1,000 of AV | \$40 PER \$1,000 of AV |

The change in a town's total market value relative to other towns in the same school district (or county) can cause the town's share of the tax levy to increase or decrease. If one municipality's market value increases, but all the other municipalities in the taxing jurisdiction increase to a larger degree, then the first municipality's share of the tax levy will decline.

*Updated: April 20, 2021*