

Reassessments

Municipal-wide reassessments are the best way to ensure that assessments are fair and accurate.

During a reassessment, the assessor (or a hired contractor) will review the market values of all of the properties in the community. Based on changes in the real estate market, the assessor will determine which assessments need to be increased or decreased.

Depending on how long it has been since the last reassessment, the assessor may send information requests to property owners and/or do a Physical appraisals of property.

Reassessments ensure you pay only your fair share of taxes

After several years without a reassessment, some properties will be *over-assessed* and some will be *under-assessed*. This is because some properties will have increased in value, while others may have decreased or stayed the same. Without a reassessment, all of the properties will continue to pay the same amount of taxes. For example:

Market value/taxes	Property A	Property B	Property C	Total taxes collected by town
Market value 20 years ago (last reassessment)	\$100,000	\$100,000	\$100,000	
Taxes 20 years ago	\$2,000	\$2,000	\$2,000	\$6,000
Current market value	\$300,000	\$200,000	\$100,000	
Current taxes	\$2,000	\$2,000	\$2,000	\$6,000

In this example, Properties A and B are still paying the same amount of taxes as Property C, even though their market value has increased over the years. Properties A and B should pay more taxes than Property C. If the properties in this example were fairly assessed, Property A would pay \$3,000, Property B \$2,000 and Property C would pay \$1,000.

Without a reassessment, Property C is actually subsidizing the tax bill of Property A. This is because what one property owner doesn't rightly pay will be paid by other property owners.

Reassessment and its effect in property taxes

Conducting a reassessment does **not** mean that your assessment or your taxes will automatically increase. Your taxes may increase, decrease or stay the same.

Over time, market value of properties change. The value of some properties may increase, while the value of some properties may decrease. Frequent reassessments ensure that your property is assessed based on current market values, rather than on market values from 20 years, like the example.

If your assessment increase, it doesn't mean that your taxes will automatically increase. If the increase in your assessment is less than the average increase, your taxes will actually decrease.

For example:

- If, your assessment increased by 12% and
- the average assessment increase was 15%, then
- your taxes will decrease (assuming your school and municipal budgets remain stable and the tax levies do not increase)

Reassessments don't increase the amount of taxes that need to be collected by local governments

The assessor is not responsible for taxes - only for assessments.

Months after assessments are finalized by the assessor, taxing units (school districts, cities, towns and counties) determine the amount of taxes that a taxing unit needs to collect from property owners, this is known as the *tax levy*.

The property tax levy is determined separately from the assessments. The tax levy is then distributed over all taxable assessments.

If assessments increase, tax rates should go down proportionally. This is because the tax levy is now being distributed over a broader tax base. If tax rates go up or stay the same, it simply means that the municipality or school district is collecting more in taxes.

An analogy

If the total amount of taxes collected is a pie, the size of the pie is determined by city councils, town boards, school boards and county legislatures.

The assessor doesn't impact the size of the pie; he or she just ensures the pie is cut up fairly - that taxes are fairly distributed based on current market values.

You'll be notified of your new assessment

When your city or town does a reassessment, a notice will be sent informing you of your new assessment. If you have any questions or disagree with the new assessment, you should arrange for an informal conference at your assessor's office to review the information on which the value is

based. If the assessment official(s) feel that a mistake was made (or there is any other reason to question the accuracy of the assessment), the assessment will be amended.

- [How to estimate the market value of your home](#)
- [Contest your assessment](#)

We encourage municipalities to conduct frequent reassessments

Unlike most states, New York State does not require municipalities to conduct reassessments. (However, the law does require that assessments be fair at a uniform percentage of value, see [Uniform assessment standard](#).) As a result, some municipalities have not reassessed property in decades, while others reassess each year.

- [List of most recent reassessments by county/municipality](#)
- [Reassessment activity map 2018-2021](#)

To encourage municipalities to conduct reassessments, our staff consults with municipal officials to recommend the necessary steps to achieve fair assessments.

In addition, municipalities and counties that conduct reassessments that meet state standards are eligible for [Aid for cyclical reassessments](#). The aid program requires that reappraisals be conducted at 100% of market value at least once every four years.

Resources

- [Learn about assessments and property taxes](#)
- Videos
 - [About property taxes and assessments](#)
 - [Contesting an assessment](#)
 - [Is your assessment fair?](#)

Updated: May 27, 2021

2011

	TOTAL TAXABLE ASSESSED VALUE	TAX RATES PER M	TAX
CAMILLUS-----INSIDE VIL. CAMILLUS			
COUNTY-----			.00
TOWN-----	43,226,029	3.414500	147,595.34
STATE MANDATED SERVICES-----	43,226,029	6.256100	270,426.36
OUTSIDE			
COUNTY-----			.00
TOWN-----	1382,293,404	3.594600	4,968,792.91
STATE MANDATED SERVICES-----	1382,293,404	5.138800	7,103,329.89
HIGHWAY-----	1382,293,404	2.978300	4,116,884.44
CICERO-----INSIDE VIL. NORTH SYRACUSE			
COUNTY-----			.00
TOWN-----	4,613,238	12.401200	57,210.18
STATE MANDATED SERVICES-----	4,613,238	124.416300	573,962.04
OUTSIDE			
COUNTY-----			.00
TOWN-----	92,282,976	30.212400	2,788,089.33
STATE MANDATED SERVICES-----	92,283,590	111.052800	10,248,351.22
HIGHWAY-----	92,282,976	33.690900	3,109,095.56
CLAY-----INSIDE VIL. NORTH SYRACUSE			
COUNTY-----			.00
TOWN-----	8,069,207	6.931700	55,933.20
STATE MANDATED SERVICES-----	8,038,682	142.192400	1,143,039.33
OUTSIDE			
COUNTY-----			.00
TOWN-----	133,113,514	19.023900	2,532,336.40
STATE MANDATED SERVICES-----	132,129,927	115.264900	15,229,943.62
HIGHWAY-----	133,113,514	35.593300	4,737,952.01
DEWITT-----INSIDE VIL. EAST SYRACUSE			
COUNTY-----			.00
TOWN-----	187,264,558	0.740000	138,575.82
STATE MANDATED SERVICES-----	187,264,558	5.973100	1,118,549.95
OUTSIDE			
COUNTY-----			.00
TOWN-----	2277,851,686	3.090100	7,038,791.25
STATE MANDATED SERVICES-----	2277,941,686	6.057000	13,797,494.44
HIGHWAY-----	2277,851,686	1.330000	3,029,547.74
ELBRIDGE-----INSIDE VIL. ELBRIDGE			
COUNTY-----			.00
TOWN-----	52,810,027	3.291800	173,840.12
STATE MANDATED SERVICES-----	51,453,151	6.145200	316,189.87
INSIDE VIL. JORDAN			
COUNTY-----			.00
TOWN-----	44,443,317	3.291800	146,298.56
STATE MANDATED SERVICES-----	43,671,130	6.145200	268,367.85
OUTSIDE			
COUNTY-----			.00
TOWN-----	202,279,441	3.395600	686,860.05
STATE MANDATED SERVICES-----	199,934,271	4.727100	945,109.58
HIGHWAY-----	202,279,441	1.334900	270,022.96

County Tax Rate 2011
 Town of Clay 115.26
 (Outside Village)

2011

	TOTAL TAXABLE ASSESSED VALUE	TAX RATES PER M	TAX
FABIUS-----INSIDE VIL. FABIUS			
COUNTY-----			.00
TOWN-----	11,330,963	4.680800	53,038.00
STATE MANDATED SERVICES-----	11,288,500	5.235500	59,100.98
OUTSIDE			
COUNTY-----			.00
TOWN-----	89,563,626	4.915700	440,267.93
STATE MANDATED SERVICES-----	87,251,876	5.235500	456,807.29
HIGHWAY-----	89,563,626	2.348000	210,295.53
GEDDES-----INSIDE VIL. SOLVAY			
COUNTY-----			.00
TOWN-----	215,556,825	1.933600	416,800.73
STATE MANDATED SERVICES-----	215,505,373	6.813000	1,468,238.80
OUTSIDE			
COUNTY-----			.00
TOWN-----	566,737,309	3.659700	2,074,088.41
STATE MANDATED SERVICES-----	564,990,652	6.813000	3,849,282.82
HIGHWAY-----	566,737,309	4.007200	2,271,029.44
LAFAYETTE-----OUTSIDE			
COUNTY-----			.00
TOWN-----	294,835,255	4.175500	1,231,085.07
STATE MANDATED SERVICES-----	294,564,495	6.717400	1,978,707.68
HIGHWAY-----			.00
LYSANDER-----INSIDE VIL. BALDWINSVILLE			
COUNTY-----			.00
TOWN-----	229,094,751	0.618100	141,603.50
STATE MANDATED SERVICES-----	226,374,196	6.018800	1,362,501.20
OUTSIDE			
COUNTY-----			.00
TOWN-----	1237,775,788	0.703600	870,899.36
STATE MANDATED SERVICES-----	1228,815,658	6.132400	7,535,589.28
HIGHWAY-----	1237,775,788	0.619400	766,680.10
MANLIUS-----INSIDE VIL. FAYETTEVILLE			
COUNTY-----			.00
TOWN-----	279,209,730	3.295600	920,163.64
STATE MANDATED SERVICES-----	279,336,936	6.108800	1,706,413.53
INSIDE VIL. MANLIUS			
COUNTY-----			.00
TOWN-----	257,559,863	3.295600	848,814.50
STATE MANDATED SERVICES-----	257,559,492	6.108800	1,573,379.47
INSIDE VIL. MINOA			
COUNTY-----			.00
TOWN-----	141,102,453	3.295600	465,017.08
STATE MANDATED SERVICES-----	141,175,068	6.108800	862,410.25
OUTSIDE			
COUNTY-----			.00
TOWN-----	1587,001,124	3.457000	5,486,262.75
STATE MANDATED SERVICES-----	1586,841,562	5.138300	8,153,667.80
HIGHWAY-----	1587,001,124	1.046700	1,661,114.83

County Tax Rate 2011
 TOWN of Lysander 6.13
 (Outside Village)

2010-2011 SCHOOL RATES

RATES

<u>CAMILLUS</u> 312089		
312001 WEST GENESEE CENTRAL		20.620853
	(LIB)	0.101713
312801 JORDAN-ELBRIDGE		24.320684
	(LIB)	0.236664
313202 SOLVAY SCHOOL DIST 2		24.166579
314001 MARCELLUS CENTRAL		21.300277
	(LIB)	0.611206
<u>CICERO</u> 312289		
254801 CHITTENANGO CENTRAL		424.324376
	(LIB)	12.768191
312403 NORTH SYRACUSE CENT		420.344374
312601 EAST SYRACUSE-MINOA		482.750473
	(LIB)	5.758186
353201 CENTRAL SQUARE CENT		354.277584
	(LIB)	0.247024
<u>CLAY</u> 312489		
312403 NORTH SYRACUSE CENT		476.480295
313601 BALDWINVILLE CENTRAL		527.509645
	(LIB)	13.823454
314801 LIVERPOOL CENTRAL		545.911023
	(LIB)	26.676719
353201 CENTRAL SQUARE CENT		401.674202
	(LIB)	0.280072
355401 PHOENIX CENTRAL		607.177419
	(LIB)	1.777262
<u>DEWITT</u> 312689		
312601 EAST SYRACUSE-MINOA		23.654910
	(LIB)	0.282154
312611 JAMESVILLE-DEWITT		20.745804
	(LIB)	0.739141
313801 FAYETTEVILLE-MANLIUS		24.307944
	(LIB)	1.018343

Baldwinville School District 2010-2011
 TOWN of Clay
 Tax Rate 527.51

2010-2011 SCHOOL RATES

RATES

<u>ELBRIDGE</u> 312889		
312001 WEST GENESEE CENTRAL		20.630365
	(LIB)	0.101712
312801 JORDAN-ELBRIDGE		24.320925
	(LIB)	0.236666
<u>FABIUS</u> 313089		
252401 DERUYTER CENTRAL		19.090503
	(LIB)	0.159750
313001 FABIUS-POMPEY		28.063062
313407 LAFAYETTE CENTRAL		18.681102
315402 TULLY CENTRAL		19.254393
	(LIB)	0.293793
<u>GEDDES</u> 313289		
312001 WEST GENESEE CENTRAL		22.156248
	(LIB)	0.109368
313201 WEST HILL CENTRAL		27.416610
313202 SOLVAY SCHOOL DIST 2		25.986241
<u>LAFAYETTE</u> 313400		
312611 JAMESVILLE-DEWITT		22.307148
	(LIB)	0.794775
313001 FABIUS-POMPEY		27.459555
313407 LAFAYETTE CENTRAL		18.279359
314201 ONONDAGA CENTRAL		30.048570
	(LIB)	0.092041
315402 TULLY CENTRAL		18.840320
	(LIB)	0.287474
<u>LYSANDER</u> 313689		
052401 CATO-MERIDIAN CENT		17.267788
	(LIB)	0.100403
312801 JORDAN-ELBRIDGE		24.320684
	(LIB)	0.236663
313601 BALDWINVILLE CENTRAL		22.784616
	(LIB)	0.597074
355401 PHOENIX CENTRAL		26.208787
	(LIB)	0.076715

Baldwinsville School District 2010-2011
TOWN OF LYSANDER

Town/County Assessed Valuations Taxes and Tax Rates

Town	Town Description	Entity	Tax Value	Tax Rate	Tax	
CAMILLUS	Inside: Village Of Camillus	Town Tax	52,241,062.00	3.5575000	185,847.78	
		State Mandated Costs	52,241,062.00	4.9691000	259,591.09	
	Outside	Town Tax	1,796,115,251.00	3.7114000	6,666,105.09	
		State Mandated Costs	1,796,115,251.00	4.9691000	8,925,077.34	
		Highway Tax	1,796,115,251.00	2.8146000	5,055,347.98	
CICERO	Inside: Village Of North Syracuse	Town Tax	112,679,780.00	.9797000	110,392.64	
		State Mandated Costs	112,619,772.00	5.1633000	581,489.53	
	Outside	Town Tax	2,245,540,619.00	2.8275000	6,349,280.07	
		State Mandated Costs	2,248,527,766.00	5.1633000	11,609,825.76	
		Highway Tax	2,245,540,619.00	2.3363000	5,246,258.78	
CLAY	Inside: Village Of North Syracuse	Town Tax	8,204,414.00	13.2354000	108,588.62	
		State Mandated Costs	8,181,222.00	135.2652000	1,106,634.77	
	Outside	Town Tax	146,969,456.00	17.8568000	2,624,407.37	
		State Mandated Costs	146,248,645.00	135.2652000	19,782,352.81	
		Highway Tax	146,969,456.00	49.9118000	7,335,509.46	
DEWITT	Inside: Village Of East Syracuse	Town Tax	218,827,013.00	3.5600000	779,024.36	
		State Mandated Costs	218,527,013.00	4.9563000	1,083,085.45	
	Outside	Town Tax	2,545,487,653.00	3.5700000	9,087,395.66	
		State Mandated Costs	2,545,117,403.00	4.9563000	12,614,366.43	
		Highway Tax	2,545,487,653.00	1.5401000	3,920,305.00	
ELBRIDGE	Inside: Village Of Elbridge	Town Tax	60,233,972.00	3.4913000	210,294.88	
		State Mandated Costs	59,089,634.00	5.2008000	307,313.33	
	Inside: Village Of Jordan	Town Tax	49,865,479.00	3.4913000	174,095.47	
		State Mandated Costs	49,293,400.00	5.2008000	256,365.14	
	Outside	Town Tax	244,652,488.00	3.7079000	907,147.24	
		State Mandated Costs	241,951,256.00	5.2008000	1,258,340.00	
		Highway Tax	244,652,488.00	1.0057000	246,047.26	
	FABIUS	Inside: Village Of Fabius	Town Tax	13,721,426.00	4.7423000	65,071.16
			State Mandated Costs	13,655,479.00	5.5592000	75,913.55
Outside		Town Tax	112,718,929.00	4.8164000	542,899.40	
		State Mandated Costs	110,154,031.00	5.5592000	612,368.20	
		Highway Tax	112,718,929.00	2.4226000	273,073.12	
GEDDES	Inside: Village Of Solvay	Town Tax	250,656,563.00	2.0110000	504,070.99	
		State Mandated Costs	249,950,138.00	6.3976000	1,599,081.00	
	Outside	Town Tax	581,288,448.00	6.6483000	3,864,579.72	
		State Mandated Costs	579,610,326.00	6.3976000	3,708,115.27	
		Highway Tax	581,288,448.00	4.5877000	2,666,777.26	
LAFAYETTE	Outside	Town Tax	327,397,035.00	6.0959000	1,995,779.81	
		State Mandated Costs	327,055,035.00	5.9908000	1,959,321.36	
LYSANDER	Inside: Village Of Baldwinsville	Town Tax	295,979,465.00	.4765000	141,035.63	
		State Mandated Costs	294,024,052.00	4.9440000	1,453,654.79	
	Outside	Town Tax	1,600,378,346.00	.5398000	863,887.20	
		State Mandated Costs	1,589,683,263.00	4.9440000	7,859,394.70	
		Highway Tax	1,600,378,346.00	1.3028000	2,084,973.60	
MANLIUS	Inside: Village Of Fayetteville	Town Tax	347,522,896.00	3.7110000	1,289,657.79	
		State Mandated Costs	347,644,536.00	4.9278000	1,713,123.15	
	Inside: Village Of Manlius	Town Tax	324,218,836.00	3.7110000	1,203,176.41	

Town of Clay County Tax Rate 2022 135.26 \$ + 20
 (Outside Village)

Town of Lysander County Tax Rate 2022 4.94 \$ - 1.19
 (Outside Village)

School District Assessed Valuations Taxes and Tax Rates

School District / Town	Parcels	School Tax Rate	STAR			Library Tax		Grand Total Tax Raised
			School Taxes Raised Locally	Reimbursement from NYS	Total School Taxes	Rate	Library Taxes	
Baldwinsville Central								
Clay	1,248	605.070686	\$ 4,566,063.66	\$ 664,978.60	\$ 5,231,042.26	15.545348	\$ 134,391.70	\$ 4,700,455.36
Lysander	8,913	22.201315	\$ 35,810,296.58	\$ 3,733,164.80	\$ 39,543,461.38	0.570422	\$ 1,015,996.51	\$ 36,826,293.09
Van Buren	5,075	22.202870	\$ 13,158,501.83	\$ 2,246,278.10	\$ 15,404,779.93	0.570417	\$ 395,685.18	\$ 13,554,187.01
Total	15,236	649.474871	\$ 53,534,862.07	\$ 6,644,421.50	\$ 60,179,283.57	16.686187	\$ 1,546,073.39	\$ 55,080,935.46
Cato-Meridian Central								
Lysander	166	15.474443	\$ 284,403.94	\$ 39,370.09	\$ 323,774.03	0.187591	\$ 3,924.99	\$ 288,328.93
Total	166	15.474443	\$ 284,403.94	\$ 39,370.09	\$ 323,774.03	0.187591	\$ 3,924.99	\$ 288,328.93
Cazenovia Central								
Pompey	359	20.770260	\$ 885,990.82	\$ 90,799.01	\$ 976,789.83	0.633601	\$ 29,797.23	\$ 915,788.05
Total	359	20.770260	\$ 885,990.82	\$ 90,799.01	\$ 976,789.83	0.633601	\$ 29,797.23	\$ 915,788.05
Central Square Cent								
Cicero	2,042	18.258709	\$ 5,942,008.88	\$ 690,477.98	\$ 6,632,486.86	0.033561	\$ 12,191.20	\$ 5,954,200.08
Clay	577	477.604128	\$ 1,628,523.66	\$ 145,308.69	\$ 1,773,832.35	0.877863	\$ 3,259.50	\$ 1,631,783.16
Total	2,619	495.862837	\$ 7,570,532.54	\$ 835,786.67	\$ 8,406,319.21	0.911423	\$ 15,450.70	\$ 7,585,983.24
Chittenango Central								
Cicero	18	20.890758	\$ 3,812.00	\$ -	\$ 3,812.00	0.647510	\$ 118.16	\$ 3,930.16
Manlius	28	20.055128	\$ 46,524.97	\$ 1,203.32	\$ 47,728.29	0.621610	\$ 1,479.37	\$ 48,004.34
Total	46	40.945886	\$ 50,336.97	\$ 1,203.32	\$ 51,540.29	1.269120	\$ 1,597.53	\$ 51,934.50
Deruyter Central								
Fabius	46	18.890301	\$ 57,689.62	\$ 5,480.00	\$ 63,169.62	0.251753	\$ 841.83	\$ 58,531.45
Total	46	18.890301	\$ 57,689.62	\$ 5,480.00	\$ 63,169.62	0.251753	\$ 841.83	\$ 58,531.45
East Syracuse-Minoa								
Cicero	201	25.482916	\$ 627,681.24	\$ 65,678.97	\$ 693,360.21	0.288429	\$ 7,847.84	\$ 635,529.08
Dewitt	5,356	24.463691	\$ 27,580,496.29	\$ 1,829,928.00	\$ 29,410,424.29	0.276893	\$ 332,882.86	\$ 27,913,379.15
Manlius	5,184	24.442608	\$ 15,960,802.05	\$ 2,705,277.84	\$ 18,666,079.89	0.276896	\$ 211,273.33	\$ 16,172,075.38
Total	10,741	74.389215	\$ 44,168,979.58	\$ 4,600,884.81	\$ 48,769,864.39	0.842218	\$ 552,004.03	\$ 44,720,983.61
Fabius-Pompey								
Fabius	1,151	27.188802	\$ 2,510,683.81	\$ 376,911.29	\$ 2,887,595.10	-	\$ -	\$ 2,510,683.81
Lafayette	64	29.154256	\$ 132,077.52	\$ 23,705.00	\$ 155,782.52	-	\$ -	\$ 132,077.52
Pompey	1,654	27.188802	\$ 4,919,121.33	\$ 648,087.39	\$ 5,567,208.72	-	\$ -	\$ 4,919,121.33
Total	2,869	83.531860	\$ 7,561,882.66	\$ 1,048,703.68	\$ 8,610,586.34	-	\$ -	\$ 7,561,882.66
Fayetteville-Manlius								
Dewitt	259	25.247839	\$ 1,908,937.85	\$ 86,797.40	\$ 1,995,735.25	1.257318	\$ 99,385.81	\$ 2,008,323.66
Manlius	9,119	25.248246	\$ 50,568,888.46	\$ 3,491,960.75	\$ 54,060,849.21	1.257338	\$ 2,691,146.33	\$ 53,260,034.79
Pompey	1,425	28.368477	\$ 9,773,537.52	\$ 467,671.81	\$ 10,241,209.33	1.412723	\$ 510,002.35	\$ 10,283,539.87
Total	10,803	78.864562	\$ 62,251,363.83	\$ 4,046,429.96	\$ 66,297,793.79	3.927379	\$ 3,300,534.49	\$ 65,551,898.32
Homer Central								
Spafford	267	22.997392	\$ 836,288.66	\$ 37,412.08	\$ 873,700.74	0.265703	\$ 10,094.37	\$ 846,383.03
Total	267	22.997392	\$ 836,288.66	\$ 37,412.08	\$ 873,700.74	0.265703	\$ 10,094.37	\$ 846,383.03
Jamesville-Dewitt								
Dewitt	5,838	23.529252	\$ 33,481,758.93	\$ 2,202,789.98	\$ 35,684,548.91	0.830861	\$ 1,260,087.14	\$ 34,741,846.07
Lafayette	444	28.347991	\$ 1,523,333.12	\$ 164,685.96	\$ 1,688,019.08	1.001038	\$ 59,608.18	\$ 1,582,941.30
Manlius	34	23.528833	\$ 179,910.90	\$ -	\$ 179,910.90	0.830861	\$ 6,353.10	\$ 186,264.00
Onondaga	686	26.289199	\$ 3,062,576.67	\$ 252,260.06	\$ 3,314,836.73	0.928337	\$ 117,055.24	\$ 3,179,631.91
Pompey	188	26.436891	\$ 1,256,182.45	\$ 55,041.28	\$ 1,311,223.73	0.933552	\$ 46,302.50	\$ 1,302,484.95
Total	7,190	128.132166	\$ 39,503,762.07	\$ 2,674,777.28	\$ 42,178,539.35	4.524649	\$ 1,489,406.16	\$ 40,993,168.23
Jordan-Elbridge								
Camillus	133	22.335809	\$ 349,190.94	\$ 40,677.41	\$ 389,868.35	0.322522	\$ 5,615.37	\$ 354,806.31
Elbridge	2,963	23.563050	\$ 7,257,363.35	\$ 1,175,270.20	\$ 8,432,633.55	0.339497	\$ 121,456.38	\$ 7,378,819.73
Lysander	297	22.392496	\$ 718,800.42	\$ 96,465.95	\$ 815,266.37	0.322522	\$ 11,742.46	\$ 730,542.88
Skaneateles	212	26.344113	\$ 683,658.50	\$ 82,673.06	\$ 766,331.56	0.379438	\$ 11,037.49	\$ 694,695.99
Van Buren	449	22.392496	\$ 808,301.58	\$ 147,673.90	\$ 955,975.48	0.322522	\$ 13,769.05	\$ 822,070.63
Total	4,054	117.027964	\$ 9,817,314.79	\$ 1,542,760.52	\$ 11,360,075.31	1.686501	\$ 163,620.75	\$ 9,980,935.54

Baldwinsville School District 2021-2022
 Town of Clay Tax Rate 605.07 + \$77.56
 Town of Lysander 22.20 - \$58

**County Equalization Rates for
2022 County/Town Tax Levy**

Town Code	Town	Equalization Rates
20	CAMILLUS	100.00
22	CICERO	96.00
24	CLAY	3.67
26	DEWITT	100.00
28	ELBRIDGE	95.00
30	FABIUS	89.00
32	GEDDES	77.83
34	LAFAYETTE	83.00
36	LYSANDER	100.00
38	MANLIUS	100.00
40	MARCELLUS	100.00
42	ONONDAGA	89.50
44	OTISCO	1.86
46	POMPEY	89.00
48	SALINA	100.00
50	SKANEATELES	85.00
52	SPAFFORD	78.00
54	TULLY	100.00
56	VAN BUREN	100.00

Equalization Rates 2022
Clay 3.67%
Lysander 100%

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

	Town A	Town 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
Market value of school district AB	\$50 million	
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