

TAXES TAXES TAXES

The weekly forum dedicated to helping you better understand your government

This week's question: "What are all those lines on my tax bill?"

Do you ever feel like you need an accounting degree to figure out what all those different lines and numbers mean on your Town/County tax bill? It's really not that bad!

Using a section of a tax bill, shown below, the first four lines are the general taxes for Erie County and the Town of Newstead. The County's taxes are broken up into two lines: Library Tax and NYS Mandate Prgms. The Town's taxes are the General Town Tax and the Highway Tax. All the other lines are to fund **Special Districts**.

Occasionally, the Town Board determines that there is a need to establish a "Special District" to cover the cost of a distinct area of service. Examples of special districts are Water Districts, Fire Protection, Refuse, Drainage and the new Water Tank. Since these areas do not have any means of earning income such as state aid or sales tax, the monies needed to maintain these services or equipment are raised almost entirely through taxation. These taxes are paid by only the property owners that would see some benefit from the district.

On your tax bill, many of these special districts will have 2 or 3 different lines with different tax rates. This is for bookkeeping purposes, to separate the monies that will be used for repaying debt (water districts especially) or paying for the operation and maintenance of the equipment in that district. Other special districts have only one line (refuse). This may just be a pass through fee because the service is provided by an outside source and the Town does **NOT** keep any of that money, or there is no need to separate the monies into different accounts.

The rates are determined by taking the predicted cost of each district and dividing it evenly amongst the taxable dollars in that district. Special District fees are most often not reduced by exemptions.

Levy Description	Total Levy	% Change From Prior Year	Taxable	Rate / m	Tax Amount
LIBRARY TAX	18,171,833	-18.0	68,850.00	0.390592	26.89
NYS MANDATE PRGMS	217,010,375	3.2	68,850.00	4.973875	342.45
GENERAL TOWN TAX	720,618	3.5	68,850.00	1.397489	96.22
HIGHWAY TAX	2,747	4.4	68,850.00	0.005327	0.37
56000 DRAINAGE DISTRICT	52,330	0.4	115,500.00	0.094150	10.87
56010 WATER TANK/CONSOL WD	28,514	22.1	115,500.00	0.064274	7.42
56010 WATER TANK/CONSOL WD	28,514	22.1	1.00	2.000000	2.00
56020 AKRON FIRE PROTECT	155,942	4.2	115,500.00	1.222372	141.18
56124 WATER DISTRICT 5	145,160	7.4	115,500.00	0.119838	13.84
56124 WATER DISTRICT 5	145,160	7.4	115,500.00	0.087537	10.11
56124 WATER DISTRICT 5	145,160	7.4	14.00	9.000000	126.00
56150 REFUSE COLLECTION	0	0.0	1.00	189.464400	189.46
Total Tax Levied				\$	966.81

Taxable Value used to calculate total fee for district

Rate in Dollars per 1000

Total dollars needed to be raised from taxes for each district

Next Weeks's Question: "It's my property – Why can't I do what I want?"

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