



NYS Comptroller  
**THOMAS P. DiNAPOLI**

Office of the NEW YORK  
**STATE COMPTROLLER**

Division of Local Government and School Accountability  
**Elliott Auerbach, Deputy Comptroller**

Report No. 2022-140-TC

Dear School Superintendent Molisani:

Education Law Section 2023-a established a tax levy limit on school districts in New York State, effective starting with the 2012-2013 school year. This law generally limits the amount by which school districts can increase property tax levies up to 2 percent or the rate of inflation, whichever is less. The law provides exclusions for certain specific costs and allows the board of education to override the tax levy limit by presenting a budget that requires a tax levy that exceeds the statutory limit. However, that budget must be approved by at least 60 percent of the qualified voters.

We have reviewed the supporting documentation and calculation of the District's tax levy limit, as well as the tax levy for the school year ending in 2023, and have no findings.

It is important to note that this tax levy limit determination does not meet the certification requirements under Tax Law Section 606 (n-1), which established a "property tax relief credit." Under this law, school districts must separately submit a tax cap compliance form with our office. If you have not filed this form, it can be found on our [Online Services Portal](#) in the tax cap application.

If you have any questions regarding our review of your tax levy limit or tax levy, please contact our Rochester Regional Office at 585-454-2460.

For more general tax cap questions, or for assistance with filing the forms, please contact our help desk at (866) 321-8503.

Sincerely,

***Elliott Auerbach***

Deputy Comptroller  
Division of Local Government and  
School Accountability

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