

2025 AND 2026 SCHOOL TAX BILLING

What is driving 2025 tax bills, and what to expect in 2026

SUMMARY

Town of Wheatland residents reported higher-than-expected 2025 school tax bills. We reviewed the data and found that the wrong equalization rate was used when calculating 2024 bills, which affected how 2025 bills appear.

WHAT HAPPENED?

- NYS set Wheatland's 2024 equalization rate at 69.18.
- The local tax roll information we received showed 78; that figure was used for 2024 bills.
- This resulted in Wheatland residents underpaying in 2024; residents in Caledonia, LeRoy, Riga, and Chili overpaid.

WHAT THIS MEANS FOR CMCSD TAX PAYERS:

- ✓ **Wheatland residents** who pay Cal-Mum CSD taxes will see a make-up amount to reconcile 2024.
- ✓ **Residents in Caledonia, LeRoy, Riga, and Chili** will receive a credit for 2024 overpayment.
- ✓ We will post a reference table that outlines the anticipated change in tax bills that will correct the 2024 bills.

WHAT WE ARE DOING MOVING FORWARD:

- ✓ Use the State's published equalization rate as the single source of actionable information.
- ✓ Require written confirmation sign-off before bills are finalized.
- ✓ Publish a public verification checklist each spring.
- ✓ Update Board policy and conduct an independent review of 2024–25 tax workflows.

TIMELINE OF EVENTS:

- **June 2024:** State sets Wheatland rate at 69.18 and advises reassessment review.
- **July 24, 2024:** State issues final rate notice.
- **August 8, 2024:** District receives local tax roll listing a rate of 78 and uses it for 2024 bills.
- **October 8, 2024:** State correspondence flags the error and outlines corrections.
- **September 2025:** District confirms the history with the State and locates the 2024 notice.
- **2026 tax cycle:** Credits and make-up amounts will appear on bills.

CONTACT:

With any questions or concerns, please reach out to Brennen Colwell at 585-534-3400 or bcolwell@cal-mum.org.

Projected Correction for 2026 Tax Bills

	Muni. Code	Adjustment Rate/\$1000	\$100k AV	\$125k AV	\$150k AV	\$175k AV	\$200k AV	\$225k AV	\$250k AV
LeRoy	1836	-0.464004	(\$46.40)	(\$58.00)	(\$69.60)	(\$81.20)	(\$92.80)	(\$104.40)	(\$116.00)
Caledonia	2422	-0.459068	(\$45.91)	(\$57.38)	(\$68.86)	(\$80.34)	(\$91.81)	(\$103.29)	(\$114.77)
Chili	2622	-0.347695	(\$34.77)	(\$43.46)	(\$52.15)	(\$60.85)	(\$69.54)	(\$78.23)	(\$86.92)
Riga	2648	-0.424018	(\$42.40)	(\$53.00)	(\$63.60)	(\$74.20)	(\$84.80)	(\$95.40)	(\$106.00)
Wheatland	2656	1.669001	\$166.90	\$208.63	\$250.35	\$292.08	\$333.80	\$375.53	\$417.25

