OSWEGO COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
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YEAR 2022 TAX RATE BOOK

DEPARTMENT OF REAL PROPERTY TAX SERVICES

2022 TOWN & COUNTY | 2021 OSWEGO CITY TAX RATE | 2021-22 SCHOOL TAX RATES

PERSONNEL

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The Real Property Tax is an Ad Valorem tax, sometimes called the **Land Tax**, which is used by local governments and school districts to raise money to meet the demands of their budget. The two components that make up the Property Tax are the *Assessed Value* of the property and the *Tax Rate* of the assessing unit the property is located within. This report contains every Tax Rate and Special District rate for all municipalities and school districts that reside within Oswego County. It is released annually and available on our website or in the Real Property Tax Services office located at 46 East Bridge Street in the County Legislative Office Building, City of Oswego. The report is updated over the course of the year as each taxing unit operates on a different tax cycle. The report is always most current on our website:

https://www.oswegocounty.com/rpts

To calculate a tax amount for individual properties:

1. Obtain the assessed value of the property from your local assessor or the Real Property Database: https://rptsweb.oswegocounty.com
2. Divide that assessment by 1000;
3. Multiply the resultant by the sum of tax rates (pg. 3) and relevant special district(s) (pgs 4-8) for the jurisdiction where the property is located;
4. Repeat the process for estimating School Taxes (pg. 10);

NOTE: These rates can be used to calculate using full taxable value only. Taxable value is the assessment less any partial exemption(s). Tax Rates are listed per $1,000 of assessed value unless otherwise specified. If you have any questions on using these charts, please contact the Real Property Tax Office. Any questions concerning the collection of taxes should be directed to your local tax collector or the County Treasurer. Any budget questions should be directed to your County Legislator, Town Supervisor, Town Board Members or School Board.

Definitions

What is the Tax Rate?
The tax rate is a number used together with the assessed value of a property to calculate a Property or School Tax Bill. The Tax Rate is based upon two things: The **Levy** of the taxing unit and the **Taxable Assessed Value** of all property within that unit.

What is the Levy?
A levy is a function of the Budget for an assessing unit and is the dollar amount that needs to be collected in property taxes. If you subtract all sources of revenue (aside from property taxes) from the expenditures of the budget, you arrive at the levy. The property tax levy is the amount of money that cannot be raised through other sources (like fees, sales tax, state aid, etc) and must be raised in property taxes. In other words:

$$Total\ Budget - Other\ Revenue = Levy$$

What is an Assessment?
In New York State, the property tax is an ad valorem tax that uses the full market value of real property to attempt a fair distribution of the tax burden. All real property is assessed for this purpose and is given a value proportional to its estimated market value (as determined by the local Assessor). The assessment can be set at 100% of the full value of the property (assessed value = market value estimate) or at some fraction of the market value (assessed value < market value estimate).

What is the Taxable Assessed Value?
All real property is subject to taxation unless specifically exempt by law. Real property can be **wholly exempt**, as is the case with most public and government owned properties, or it can be **partially exempt** to some amount. Any value of the assessment that is not exempt is referred to as the "Taxable Assessed Value."

What are Special Districts?
A special district is a taxing unit formed in response to a specific need for a service benefiting the owners of real property within the district boundaries. A special district could be established to provide fire protection, public sewer or water service, solid waste disposal, and more. Special Districts may also be formed to defray the cost of making and maintaining a public improvement (such as sidewalks or street lights). In many cases you will see Special Districts calculated using a **Unit Charge** as opposed to using the assessed value. Unit Charges are flat rate calculations where the rate is multiplied by the number of "units" a property has within that district.

How is the Ad Valorem Tax Rate calculated?
As mentioned above, the Tax Rate is made up of two components: the Levy of the taxing unit and the Taxable Assessed Value of all property within the taxing unit. Once you have the total Levy and the Taxable Value you can calculate the rate:

R = Tax **R**ate
L = Tax **L**evy
A = Taxable **A**ssessed Value

$$R = \frac{L}{A} * 1000$$

For example, a town has a tax **Levy** of *$1,350,027* and the total **Taxable Assessed Value** in the entire town is *$250,490,359*:

$$R = \frac{\$1{,}350{,}027}{\$250{,}490{,}359} * 1000$$

$$R = 0.005389536 * 1000$$

$$R = 5.38954$$

So, what does this Tax Rate mean?
Another way to read the tax rate is how it relates to the value per thousand dollars of the assessment. Our tax rate of 5.38954 could be read as "$5.39 per thousand dollars of assessed value." To calculate the tax amount for a specific property: first divide the Taxable Assessed Value of the property by 1000 and then multiply it by the tax rate. For a property with a taxable assessed value of $100,000:

$$\frac{\$100{,}000}{1000} = \$100$$

$$\$100 * 5.38954 = \$538.954$$

Thus, the town tax bill amount for this property valued at $100,000 would be $538.95

For a property in the same town with a taxable assessed value of $35,000:

$$\frac{\$35{,}000}{1000} = \$35$$

$$\$35 * 5.38954 = \$188.6339$$

Thus, the town tax bill for this property valued at $35,000 would be $188.63

How is the Unit Charge Tax Rate calculated?
A Unit Charge tax rate is calculated similarly to the Ad Valorem rate, except that the denominator of the equation is the total number of units in the special district.

$$Unit\ Rate = \frac{Levy}{\#\ of\ Units}$$

For example, the Levy for a sewer district is $100,000 and there are 525 units within the Sewer district:

$$Unit\ Rate = \frac{\$100{,}000}{525}$$

$$Unit\ Rate = \$190.47619$$

So, for every unit the property has within the District, they will pay $190.48 per unit.

2022 OSWEGO COUNTY, CITY, TOWN, VILLAGE TAX RATES (per/$1000)

To use this chart: find the City, Town, or Village that your property is physically located in and multiply the rate by your assessed value (per $1,000) for each field. An empty field means there is no rate for that tax category (ex. City of Oswego has a City Rate instead of a Town Rate)

	MUNICIPALITY	COUNTY	CITY	TOWN	VILLAGE	Approx. Rate
City	Fulton	11.092840	20.467203			31.56
	Oswego	8.579040	15.289000			23.87
Town	Albion	7.749650		4.553580		12.30
	Amboy	8.553510		8.165630		16.72
	Boylston	9.265910		9.089200		18.36
	Constantia	8.793630		5.497140		14.29
	Granby	8.878780		2.967550		11.85
	Hannibal	9.308960		3.986700		13.30
	Hastings	7.865720		2.743920		10.61
	Mexico	8.873810		7.237270		16.11
	Minetto	7.890490		6.000570		13.89
	New Haven	8.106610		7.050470		15.16
	Orwell	8.198670		7.005870		15.20
	Oswego Town	8.574350		4.795230		13.37
	Palermo	9.070380		8.645120		17.72
	Parish	9.098150		8.834410		17.93
	Redfield	7.846470		8.436250		16.28
	Richland	9.841220		6.119950		15.96
	Sandy Creek	8.273530		5.413390		13.69
	Schroeppel	10.735720		4.931560		15.67
	Scriba	8.768439		1.994702		10.76
	Volney	7.862580		3.001590		10.86
	West Monroe	7.780970		5.148160		12.93
	Williamstown	8.552190		8.621650		17.17
Village	Cleveland	8.793630		3.025840	5.226600	17.05
	Hannibal	9.308960		3.665270	2.879360	15.85
	Central Square	7.865720		1.885380	5.730105	15.48
	Mexico	8.873810		5.558050	7.240000	21.67
	Parish	9.098150		7.497340	4.100000	20.70
	Pulaski	9.841220		5.437970	6.872401	22.15
	Lacona	8.273530		4.083240	4.510000	16.87
	Sandy Creek	8.273530		4.083240	4.980000	17.34
	Phoenix	10.735720		2.396370	14.580000	27.71

Highlighted rates are from the prior year (2021).

2022 SPECIAL DISTRICTS

AV = Ad Valorem | Unit = Unit Charge

FD = Fire District | LD = Light District | SD = Sewer District | WD = Water District

Town of Albion		
FD201 (Altmar Fire District)	0.81096	AV
LD201 (Light District 1)	0.46623	AV

Town of Amboy		
FD221 (West Amboy Fire District)	1.41449	AV

Town of Boylston		
FD241 (Lacona Fire District)	0.7885	AV

Town of Constantia		
FD261 (Fire District)	1.40015	AV
FD262 (Fire Protection)	1.19214	AV
SD261 (Sewer District 1)	151.35921	Unit
WD262 (Water District 1)	315.13909	Unit
WD263 (Bernhards Bay WD)	317.21042	Unit

Town of Granby		
FD281 (Granby Center FD)	2.09951	AV
FD282 (Lysander/Cody FD)	2.31721	AV
LD281 (Light 1)	0.20397	AV
WD283 (Water 3)	270.79054	Unit
WD285 (Water 5)	311.25	Unit
WD286 (Water 6)	519.78028	Unit
WD287 (Water 7)	435.48021	Unit

Town of Hannibal		
FD301 (Hannibal FD)	1.81455	AV
LD301 (Light District)	1.00431	AV
WD301 (Water District 1)	0.06402	AV
WD302 (Water District 2)	234.2069	Unit
WD303 (Water District 3)	318.19672	Unit
WD304 (Water District 4)	350.08485	Unit

Village of Hannibal		
FD301 (Hannibal FD)	1.81455	AV
WD302 (Water District 2)	234.2069	Unit

Town of Hastings		
FD321 (Brewerton FD)	1.446490	AV
FD322 (Hastings FD)	1.251780	AV
LD326 (Light Dist 6)	0.051140	AV
WD321 (Fort Brewerton WD)	0.128150	AV
WD322 (Ft. Brewerton Ext WD)	0.220620	AV
WD323 (Big Bay WD)	4.260000	Unit
WD324 (FB Water Supply)	0.338270	AV
WD325 (Corporate Park)	0.456370	AV
WD326 (Caughdenoy WD)	179.928320	Unit
WD327 (Caughdenoy West WD)	86.206900	Unit
WD328 (Elderberry WD)	94.202900	Unit
WD329 (Fuller Rd Phase D)	309.818180	Unit
WD32A (Rt 11 Water)	272.195830	Unit
WD32B (Carl Ct Water #11)	77.777780	Unit
WD32D (Fuller Rd Phase E)	352.644840	Unit

Village of Central Square		
FD322 (Hastings FD)	1.251780	AV

Town of Mexico		
FD341 (Mexico FD)	1.172260	AV
LD341 (Light 1)	1.236430	AV
LD342 (Light 2)	0.381430	AV
SD341 (Sewer)	750.00000	Unit
WD341 (Water Dist #1)	454.999670	Unit
WD342 (Water Dist #2)	517.998830	Unit
WD343 (Water Dist #3)	632.003040	Unit
WD345 (Water Dist #5)	640.000000	Unit

Village of Mexico		
FD341 (Mexico FD)	1.172260	AV

Town of Minetto		
FD361 (Minetto FD)	1.487460	AV
LD361 (Light)	0.251460	AV
SD361 (Minetto sewer)	450.088500	Unit
SD362 (PM1 sewer)	50.000000	Unit
SD363 (PM2 sewer)	21.333330	Unit
WD361 (Water HX)	5.953180	Unit
WD363 (Water DHX)	23.150320	Unit

Town of New Haven		
FD381 (New Haven FD)	1.431040	AV
LD381 (Light District)	0.542840	AV
WD381 (Water 1)	124.021740	Unit
WD382 (Water 2)	281.250000	Unit
WD383 (Water 3)	351.116900	Unit
WD384 (Water 4)	322.996230	Unit
WD385 (Water 5)	419.708030	Unit
WD386 (Water 6)	459.553260	Unit
WD387 (Water 7)	463.471700	Unit
WD388 (Water 8)	601.000000	Unit

Town of Orwell		
FD401 (Orwell FD)	1.147220	AV

Town of Oswego		
FD421 (Oswego Town FD)	1.075560	AV
LD421 (Light 1)	21.739130	Unit
LD422 (Light 2)	20.000000	Unit
SD421 (Sleepy Hollow Sewer)	915.041670	Unit
SD422 (Sewer 2)	134.012500	Unit

Town of Palermo		
FD441 (Palermo FD)	1.450440	AV
RD441 (Dutchess Ln Road)	1169.894740	Unit

Town of Parish		
FD461 (Parish FD)	1.701690	AV
WD461 (Water 1)	70.721670	Unit

Village of Parish		
FD461 (Parish FD)	1.701690	AV
WD461 (Water 1)	70.721670	Unit

Town of Redfield		
FD481 (Redfield FD)	0.542320	AV
LD481 (Light)	0.464690	AV

Town of Richland		
FD501 (Pulaski FD)	1.032220	AV
FD502 (Richland FD)	3.719170	AV
LD501 (Light 1)	0	AV
LD502 (Light 2)	0.415880	AV
WD504 (Water Dist 1)	309.69705	Unit
WD505 (Water Dist 2)	298.98078	Unit
WD503 (Water Dist 3)	465.41935	Unit
WD506 (Water Dist 4)	498.00000	Unit
WD507 (Water Dist 5)	356.55097	Unit

Village of Pulaski		
FD501 (Pulaski FD)	1.032220	AV

Town of Sandy Creek		
FD521 (Sandy Creek FD)	0.993730	AV
WD521 (Water Dist 1)	464.293980	Unit
WD522 (Water Dist 2)	207.107520	Unit
WD523 (Water Dist 3)	333.151070	Unit

Town of Schroeppel		
FD541 (Phoenix FD)	1.919080	AV
FD542 (Pennellville FD)	4.088220	AV
FD543 (Caughdenoy FD)	2.048390	AV
LD541 (Pennellville Light)	0.214130	AV
LD542 (Pleasant Lake Light)	0.188430	AV
LD543 (Sandridge Light)	0.211680	AV
SD542 (Chestnut SD)	774.358970	Unit
SD543 (Industrial Park SD)	164.000000	Unit
SD544 (Ainslee Rd SD)	861.900940	Unit
WD541 (Industrial Park WD)	368.666670	Unit
WD542 (RT 264 WD)	57.049180	Unit
WD543 (Chestnut WD)	353.846150	Unit
WD544 (Oswego River Rd WD)	414.727270	Unit
WD545 (Co Rt 12 WD)	216.877950	Unit
WD546 (Ainslee WD)	300.912280	Unit
WD547 (Bankrupt Rd WD)	461.171720	Unit

Village of Phoenix		
WD542 (RT 264 WD)	57.049180	Unit

Town of Scriba		
FD561 (Scriba FD)	0.232404	AV
LD561 (Light 1)	0.744468	AV
LD562 (Light 2)	0.803022	AV
LD563 (Light 3)	0.938038	AV
LD564 (Light 4)	0.617076	AV
LD565 (Light 5)	0.460277	AV
LD566 (Light 6)	0.460231	AV
LD567 (Light 7)	0.494111	AV
LD568 (Light 8)	1.028274	AV
LD569 (Light 9)	1.088046	AV
WD56A (East-South Ext 1 WD)	154.625635	Unit
WD56B (Consolidated Ext 3 WD)	271.983250	Unit
WD56D (Consolidated WD)	78.706044	Unit
WD56E (Consolidated Ext 4 WD)	417.061611	Unit
WD568 (East-South WD)	336.141093	Unit
WD569 (Churchill Road WD)	413.333333	Unit
WD56F (Consolidated Ext 5 WD)	455.149502	Unit
WD56G (Consolidated Ext 6 WD)	450.000000	Unit

Town of Volney		
FD581 (Volney FD)	1.011870	AV
WD581 (Seneca Hill WD)	0.260070	AV
WD582 (Glen & Maple Ave WD)	0.004340	AV
WD583 (Owens Rd WD)	0.083680	AV
WD584 (East River Rd WD)	0.004450	AV
WD585 (Hospital)	0.457440	AV
WD586 (Bundyville WD)	118.830560	Unit
WD587 (Airport WD)	374.356440	Unit
WD588 (Kingdom Rd WD)	434.646150	Unit
WD589 (Airport-Ext 1 WD)	458.368160	Unit
WD58A (Kingdom Rd-Ext1 WD)	568.733810	Unit
WD58B (176-45)	579.629630	Unit
WD58C (Silk Rd WD)	507.142860	Unit
WD58D (McDougal-Co Rt6-45)	521.739130	Unit
WD58E (Co Rt 57 South)	464.722220	Unit
WD58F (Airport Water-Ext 2)	429.118770	Unit
WD58H (Airport WD - Ext 3)	329.831420	Unit
WD58I (Co Rt 57/6 No)	735.135140	Unit
WD58J (Rt 4 Kings Rd Water)	561.445780	Unit
WD58K (Volney CR 45/6 Baldw)	514.525550	Unit
SD585 (Sewer 5)	2.983950	AV

Town of West Monroe		
AD601 (Brewerton Ambulance)	40.961710	Unit
FD601 (West Monroe FD)	1.166480	AV
FD602 (Brewerton FD)	0.531050	AV
SD601 (Big Bay Sewer)	480.203050	Unit
SD602 (Harbor Sewer)	478.531840	Unit
SU601 (Big Bay Sewer User)	407.631320	Unit
SU602 (Harbor Sewer User)	414.906830	Unit
WD601 (Big Bay Water)	0.044050	AV
WD602 (Westside)	219.826260	Unit
WD603 (Harbor Water)	305.428930	Unit
WD604 (T-H Ext 1 Depot)	311.081080	Unit
WU601 (Big Bay Water User)	0.061810	AV

Town of Williamstown		
FD621 (Williamstown FD)	1.399070	AV
LD621 (Light)	0.504060	AV

2021-22 SCHOOL TAX RATES

Municipality		School Districts								
		APW	Central Square	Fulton	Hannibal	Mexico	Oswego	Phoenix	Pulaski	Sandy Creek
Cities	Fulton			28.599780						
	Oswego						18.272009			
Towns	Albion	12.724834							19.517517	
	Amboy	13.831341	19.087271							
	Boylston									17.316758
	Constantia		19.297021							
	Granby			26.465559	21.856197			27.049271		
	Hannibal				23.230015					
	Hastings	12.724879	17.560289			18.573618		25.155821		
	Mexico	13.983334	19.297021			20.410931				
	Minetto			24.612970			18.271976			
	New Haven					18.573618				
	Orwell	13.537058								15.290329
	Oswego			26.753229	22.093765		19.861126			
	Palermo		19.087271	26.753227		20.188715		27.343284		
	Parish	14.460039	19.954874			21.106401				
	Redfield									15.454741
	Richland	16.107376				23.510909			24.705856	18.193556
	Sandy Creek								21.214692	15.622727
	Schroeppel		23.413719					33.541096		
	Scriba			27.347744		20.637353	20.302196			
	Volney			26.608758		20.079586	19.753487	27.195483		
	West Monroe	12.724833	17.560401							
	Williamstown	13.983334								15.794406

	South Jefferson	Cato-Meridian	Camden
Boylston	13.827108		
Constantia			15.252712
Granby		16.883880	
Hannibal		17.941176	

Rates include Library Tax