

## *Village of Middleport Annual Spring Newsletter – May 2012*

Preparing the upcoming year's budget has been quite a challenge for the Board of Trustees. In 2011, the New York State Legislation imposed a tax cap starting in 2012, in an attempt to keep the growth of real estate taxes to a minimum. The legislation allowed for municipalities to override the tax cap, and the Village of Middleport put legislation in place to do just that. Although the Board had no intention of exceeding the cap, the local law was passed as "insurance." The Board is proud to announce that the 2012-2013 budget they prepared was below the 2-percent cap, even with some large increases to state mandated expenditures and other items beyond their control, such as the rapid increase in petroleum-based products and health insurance premiums.

During the budget preparations, it became clear that some terminology is used that not everyone is familiar with. The main terms that have tripped up people are the **equalization rate**, the **true value tax rate**, and the **2-percent tax cap**. Below is information explaining these terms.

### **TERMS & DEFINITIONS**

**Equalization Rate:** The Village of Middleport falls into two townships – the Town of Royalton and the Town of Hartland. Because of this, the equalization rate determined by the New York State Office of Real Property Service (ORPS) has an effect on the assessments and tax rates of the properties within the Village limits. When the towns' equalization rates are different, the Village tax rates for the towns are different. The NYS Department of Taxation and Finance explains:

What is the **equalization rate** and why is it needed?

The equalization rate is a ratio of the locally determined assessed value of taxable real property to the Office of Real Property Tax Services' estimate of market value. Equalization rates are New York State's independent measure of each municipality's level of assessment. For example, an equalization rate of 50 indicates that a Town's total assessed value of all real property is 50% of the Town's full (market) value determined for a specified date.

The state's responsibility for "equalizing" local property assessments to a common full (market) value is important because the full values are used for a variety of purposes. These include the allocation of various state-aid programs, the fair apportionment of county and school property taxes, and the determination of tax and debt limits for local governments. One of the most important uses of the equalization rate is to divide fairly (to apportion) the tax burden among municipalities that are in the same school district.

### **Equalization rates are percentage**

Equalization rate = 100

- Town is assessing property at 100% of market value. Most likely a reassessment was conducted in recent years, so 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

### **Full-Value Tax Rate:**

For the 2012 tax bills, the Board of Trustees has kept the "full value tax rate" at the 2011 rate of \$9.86 per thousand. (Full value tax rate means the rate you will pay if your property is at 100 percent assessment. If it is less than 100 percent, it is adjusted accordingly.) In 2011, the equalization rate in the Town of Hartland was 89 percent and in the Town of Royalton it was 100 percent. Because of this, the properties in the towns had different tax rates. Tax bills dated June 1, 2011, for properties in the Town of Royalton had a tax rate of \$9.86 per thousand (full value tax rate), and properties in Hartland had a tax rate of \$10.87 per thousand.

For your 2012 tax bill, the Towns' equalization rates have changed. The Town of Hartland is now at 100 percent and the Town of Royalton is now at 97 percent. By keeping the "full value tax rate" at \$9.86 per thousand,

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the rates for the Towns will change, but the overall rate does not. Hartland's Village tax rate will now be \$9.86 per thousand. This is down from \$10.87. Royalton's Village tax rate will now be \$10.16 per thousand. This is up from \$9.86.

### Example:

- A house on Sleeper Street (Hartland) assessed at \$100,000 with a tax rate of \$9.86 has a tax bill of approximately \$986
- A house on Church Street (Royalton) assessed at \$100,000 (with a 97% equalization rate = full valuation of \$103,093) with a tax rate of \$10.16 has a tax bill of approximately \$1,016. (If it was at full valuation, it would be \$103,093 with a tax rate of \$9.86)

### **2-Percent Tax Cap (NYS is now calling this the tax levy limit):**

The 2-percent tax cap imposed by the State of New York is a cap on the overall tax levy, ***not the tax rate***. The tax levy is the entire amount of taxes to be collected by a municipality. The 2-percent tax cap includes some exemptions, one of which applies to the Village. A portion of the payment that the Village is required to make to the New York State Employee Retirement System and the New York State Police & Fire Retirement system is exempt from this cap.

The New York State Office of the State Comptroller has calculated a 2-percent tax levy increase over 2011's levy would equal \$530,807, with an additional exempt tax levy of \$6,683, for a total tax levy of \$537,490 that would not exceed the 2-percent tax levy cap. By keeping the **full value tax rate** at \$9.86, the tax levy will be \$529,594, which is a 1.8 percent tax levy increase and is due solely to the changes in the assessments and the equalization rates for the towns. Although much of this can be confusing, we hope that this information helps you understand your tax bill better when you receive it June 1. Questions? Do not hesitate to call the clerk with them.

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The Board of Trustees has received several complaints in the past few years regarding door-to-door peddlers. In 2011 they took steps to help protect Village residents from fly-by-night rip-off artists and scammers. On July 18, 2011, the Board of Trustees held a public hearing regarding a local law entitled "Peddling, Hawking, and Soliciting." The law was adopted at that meeting. Anyone wishing to solicit door-to-door must now apply for a permit at the Village Hall at a cost of \$150 plus an additional \$25 for a background check done by the Middleport Police Department. If anyone comes to your door to sell things, please ask to see a permit. If the person does not have one, you may turn the salesperson away and make a report to the Middleport Police Department.

**If you do not want door-to-door salespeople at your residence, you must put a notice where it can clearly be seen advising this (i.e., a "no solicitors" sign or something to that effect).** This notice allows the police to enforce the local law, as the basis of the law prohibits trespassing. ***The "do not solicit" list that the Village has maintained is not longer effective for the enforcement of this law.*** Please remember this law does not prohibit religious visitors, not-for-profit visitors (i.e., Boy and/or Girl Scouts, etc.) or political visitors.

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### **REMINDER**

The Village of Middleport Public Works Dept. reminds Village residents of its yard waste pickup policies:

**BRUSH:** will be chipped each Monday ***except for the months of January, February and March.*** Brush is to be placed at the curb on Sunday evenings, butt site toward the street, stacked no more than 4 feet high. Please do not place roots, stumps, vines or rose bushes out for chipping. ***Failure to follow this advice can cause all of the brush to be left at the curb. Continually leaving brush at the curb too early can be cause for citation of the Village's yard maintenance law.*** When tree or lawn work is performed by a private contractor, they should take away the debris.

**WOOD CHIPS:** Wood chips are available for Village residents' yard use. Please call Dan Dodge at 735-3303 for arrangements.

**LEAVES:** in the fall, leaves are to be raked to the edge of the street and left in open piles. ***Any other time they are to be bagged and placed out with garbage.***

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Vehicles are prohibited from driving on the grass on Village parks. Please do not take motorized vehicles onto the grass at Rotary Park or at Margaret Droman Park as they can cause considerable damage to the grounds.

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Please do not blow grass clippings out into the streets when you are mowing your lawn. If your grass clippings blow onto a sidewalk, please take the time to clean them up. These efforts help keep our village looking neat and tidy. Thanks.

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### FROM THE OFFICE OF CODE ENFORCEMENT

Thomas L. Arlington, Code Enforcement Officer

If you see a yellow colored tag on your door knob, please do not be alarmed. It is a means of requesting your cooperation in a property maintenance issue this office has noted, or has received a complaint on. Items such as length of grass and weeds, debris in yard areas, disabled/abandoned vehicles in yard areas, or garbage and recycling complaints are normally the issues cited. This office can always be notified if there are any questions or concerns with regards to property maintenance.

In the event of an emergency, please help the emergency responders by making sure your house or apartment number is placed in a position to be plainly legible and visible from the street fronting the property. Numbers should be at least 4" high with a minimum stroke width of 1/2". The Middleport Junior Firefighters have reflective address marker signs for purchase. Order forms are available at the Village Hall or the Village's website at [villageofmiddleport.org](http://villageofmiddleport.org), under the Fire Company's page.

#### Have a suggestion or concern you'd like to see addressed? Here's how to contact your elected officials:

(please note, the Board of Trustees will not address anonymous submissions. Confidentiality will be respected if requested)

Mayor Richard Westcott: [mayorwestcott@villageofmiddleport.org](mailto:mayorwestcott@villageofmiddleport.org) or (716)735-7717

Deputy Mayor Tom Conley: [trusteeconley@villageofmiddleport.org](mailto:trusteeconley@villageofmiddleport.org) or (716)735-7332

Trustee Wayne Blumrick: [trusteeblumrick@villageofmiddleport.org](mailto:trusteeblumrick@villageofmiddleport.org) or (716)735-9622

Trustee Rebecca Hinkson: [trusteehinkson@villageofmiddleport.org](mailto:trusteehinkson@villageofmiddleport.org) or (716) 341-0106

Trustee Dennis McAvoy: [trusteemcavoy@villageofmiddleport.org](mailto:trusteemcavoy@villageofmiddleport.org) or (716)735-7080

#### VILLAGE CLERK'S OFFICE – 735-3303

Clerk-Treasurer Rebecca A. Schweigert

Office Hours: 8:30 a.m. to 4:00 p.m., Mon. to Fri.

Email: [ClerkTreasurer@villageofmiddleport.org](mailto:ClerkTreasurer@villageofmiddleport.org)

#### POLICE DEPARTMENT – 735-3373

Police Chief John J. Swick

Office Hours: 8:00 a.m. to 4:00 p.m., Mon. to Fri.

Non-emergency calls: 735-3700

Emergency calls: 911

Email: [MiddleportPD@villageofmiddleport.org](mailto:MiddleportPD@villageofmiddleport.org)

#### PUBLIC WORKS DEPARTMENT – 735-3373

Village Coordinator Daniel A. Dodge

Hours: 7:30 a.m. to 4:00 p.m., Mon. through Fri.

Email: [MiddleportDPW@villageofmiddleport.org](mailto:MiddleportDPW@villageofmiddleport.org)

#### CODE/ZONING OFFICER – 735-3303

Tom Arlington

Office Hours: 8 am to noon, Tuesdays

Email: [code.enforce@villageofmiddleport.org](mailto:code.enforce@villageofmiddleport.org)