



CATTARAUGUS COUNTY REAL PROPERTY SERVICES

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Daniel T Martonis, Director

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Mr. Richard Moffit, Jr.,

You may be aware that recently the Cattaraugus County Legislature voted to merge the Medicaid line on the Town & County tax bill back into the County Tax line. This has led to an opportunity to fix the tax levy portion of the bill as well.

Since the law was enacted that called for the tax levy and its subsequent change from year-to-year to appear on the bill, Cattaraugus County has divided this levy by the portion that pertains to the town that it is in. We will now be showing the total levy for each taxing jurisdiction NOT the amount that is the towns. We will first be doing this for the schools on the 2014-15 tax bills and then the 2015 Town and County tax bills.

It is believed that this will end up causing much less confusion for the taxpayer. It will also allow all taxing entities to have their correct levy and percent increase on the bills instead of ones that are divided by town. In other words if you tell someone that your tax levy is \$100,000 and that it is a 1.3% increase from last year, then those should be the numbers that are shown on the bill.

Current sample from the middle of a Town & County tax bill:

| <u>PROPERTY TAXES</u> | | | | | |
|-----------------------|-----------------------|---------------------------------|--|-------------------------------------|-------------------|
| <u>Taxing Purpose</u> | <u>Total Tax Levy</u> | <u>% Change From Prior Year</u> | <u>Taxable Assessed Value or Units</u> | <u>Rates per \$1000 or per Unit</u> | <u>Tax Amount</u> |
| County Tax - 2014 | 543,903 | 3.1 | 39,000.00 | 11.707656 | 456.60 |
| Medicaid | 319,178 | -3.8 | 39,000.00 | 6.870388 | 267.95 |
| Town Tax - 2014 | 113,518 | -0.1 | 39,000.00 | 5.921318 | 230.93 |
| Fire District | TOTAL | 1.6 | 39,000.00 | 1.043118 | 40.68 |

How a new Town & County tax bill will look (school similar):

| <u>PROPERTY TAXES</u> | | | | | |
|-----------------------|-----------------------|---------------------------------|--|-------------------------------------|-------------------|
| <u>Taxing Purpose</u> | <u>Total Tax Levy</u> | <u>% Change From Prior Year</u> | <u>Taxable Assessed Value or Units</u> | <u>Rates per \$1000 or per Unit</u> | <u>Tax Amount</u> |
| County Tax - 2014 | 52,345,499 | 2.6 | 39,000.00 | 18.578044 | 724.55 |
| Town Tax - 2014 | 113,518 | -0.1 | 39,000.00 | 5.921318 | 230.93 |
| Fire District | TOTAL | 1.6 | 39,000.00 | 1.043118 | 40.68 |

If you have any questions or concerns, please feel free to reach out to me.

Regards,

Daniel T. Martonis, Director
Cattaraugus County Real Property Tax Services