

School Taxes & Assessment Process

TIMELINE

APRIL/
MAY

School Decisions

WCSD proposes a school budget to voters annually in May. This budget includes a proposed tax levy, which reflects the total amount to be collected from taxpayers in the school district.

Local (Municipal Decisions)

Municipalities provide a final assessment roll to WCSD by mid July. The assessment roll lists the assessed value of every property in the municipality.

MAY/
JUNE/
JULY

*WCSD has presented tax levys for taxpayer approval **below** the tax cap for the last three years!*

JULY/
AUGUST

State Decisions

NYS finalizes equalization rates for each municipality. An equalization rate represents the state's determination of the level of property assessments in a given municipality in relation to full market values.

Calculations

WCSD sets tax rates for each municipality based on three factors: voter approved tax levy; state determined final equalization rates; and local municipality assessment rolls.

AUGUST

For more info on property taxes and assessments, visit the NYS Office of Real Property Services.

AUGUST/
SEPTEMBER

Printing and Mailing

Tax bills are printed for each property owner based on their property's assessment.

While all property is assessed, not all property is taxable. For example, seniors, persons with disabilities, veterans, volunteer firefighters and EMS may qualify for an exemption on part of their homes as well as homeowners eligible for the STAR program. For more info on exemptions in your community, contact your assessor.