

Constitutional Tax Limit Reporting Requirements

Monitoring and Analysis

Division of Local Government and School
Accountability

Presented by

Jay Phillips, Auditor 3

Carrie Santoro, Auditor 1



New York State Comptroller
THOMAS P. DINAPOLI

Objectives

- Filing Deadlines
- Form Concepts
- Required Form Elements
- Online Filing Application
- Common Reporting Errors

Questions and Contact Information



New York State Comptroller
THOMAS P. DiNAPOLI

Filing Deadlines

- Due at least 10 days prior to budget adoption
 - Pre-budget submission not final
- Certified copy of the adopted budget due within 30 days of adoption
 - 3 methods to submit budget



Constitutional Tax Limit Filing

- Article VIII Section 10 – limits the total amount to be raised by real estate taxes in the fiscal year
- 2% of 5-year average full valuation of taxable real property with counties limited to 1.5%
- Exclusions for certain debt and capital expenditures
- Includes submission of certified copy of adopted budget



Constitutional Tax Limit Elements

Elements Required From Local Government:

- Taxable Assessed Value for cities and villages
- Counties provide taxable *full* value
- Budget Adoption Date
- Tax Levy

Additional Elements Required to Calculate:

- Assessment Roll Date
- Equalization Rate and Date



OSC Online Services Login

Online Services <https://onlineservices.osc.state.ny.us/Enrollment>

Office of the New York State Comptroller
NYS Comptroller Thomas P. DiNapoli

Online Services

Online Services

Login

User ID *

Password *

Login

Help Topics

- Need an account ?
Learn more about our Online Services.
- I forgot my User ID
- I forgot my Password

Announcements



New York State Comptroller
THOMAS P. DINAPOLI

Online Services Dashboard

Manage users (Primary Authorizer/CFO only) and access the CTL application



New York State Comptroller
THOMAS P. DiNAPOLI

Office of the NEW YORK State Comptroller
 NYS Comptroller Thomas P. DiNapoli **TEST**

Constitutional Tax Limit Apps Mary Lamb (cillesnorthhillspreparer)

NORTH HILLS
 Village of North Hills (280459703480)

VIEW
 Tax Limit Form Selection

Feedback

EXTERNAL LINKS
 OSC CTL Website

Tax Limit Form Selection

Welcome!

Your Municipality must...
 Submit a Tax Limit Form
 Submit a copy of the adopted budget
 Complete the Certification process
 Who can do this ? ←

Getting Started...
 Select the appropriate Tax Limit Form
 Use the menu on the left to navigate to the desired area
 What forms can I edit ? ←

Getting Help...
 Throughout the application, you will see ? icons. Click one for more information about the corresponding topic.

Fiscal Year	Status	Status Date
05/31/2025	Open	07/02/2024
05/31/2024	Accepted by OSC	03/19/2024
05/31/2023	Accepted by OSC	02/23/2023

Tax Limit Form Selection

Select the fiscal year of the form to complete



New York State Comptroller
THOMAS P. DINAPOLI

Guidance

Your Municipality must...

- Submit a Tax Limit Form
- Submit a copy of your adopted budget
- Complete the Certification process

[Who can do this?](#)

Getting Started...

- Select the appropriate Tax Limit Form
- Use the menu on the left to navigate to the desired area

[What forms can I edit?](#)

Guidance

A **Preparer** can...

- Enter the required information in the Tax Limit form
- Enter Debt Exclusions and Schedule information

A **Certifier** can...

- Submit a Tax Limit form
- Submit a copy of the adopted budget
- Certify the submission

Guidance

Forms in the following statuses **can** be edited...

- Not Started
- Open
- Pre-Budget Data Submitted
- Resubmit

Forms in the following statuses **cannot** be edited...

- Certified
- Accepted by OSC



Tax Limit Form

Assessing Status

Form Status: **Not Started**

Assessing Status:

Non-Assessing

Is this Assessing Status correct?

- Yes
- No

Cancel Save and Close

Next

Assessing Status Verification

Villages Only – Confirm assessing status



New York State Comptroller
THOMAS P. DiNAPOLI

Tax Limit Form

Taxable Assessed Value

Form Status: **Open**

Taxable Assessed Value



ORPTS Final Roll Date

04/01/2024

Cancel

Save and Close

Previous

Next

Taxable Assessed Value

From last final assessment roll for the listed date



New York State Comptroller
THOMAS P. DiNAPOLI

Assessment Roll Summary

STATE OF NEW YORK		2018 FINAL ASSESSMENT ROLL					PAGE 67		
COUNTY -		THESE ASSESSMENTS ARE ALSO USED FOR VILLAGE PURPOSES					VALUATION DATE-JUL 01, 2017		
TOWN -		S W I S T O T A L S					TAXABLE STATUS DATE-MAR 01, 2018		
VILLAGE -		UNIFORM PERCENT OF VALUE IS 096.00					RPS150/V04/L015		
SWIS - 073801							CURRENT DATE 6/21/2018		
*** EXEMPTION SUMMARY ***									
CODE	DESCRIPTION	TOTAL PARCELS	VILLAGE	COUNTY	TOWN	SCHOOL			
41803	AGED T %	3				64,275			
41804	AGED S %	2	34,419				39,219		
41834	ENH STAR	36					2188,631		
41854	BAS STAR	76					2162,760		
	TOTAL	177	5169,798	5355,159	5419,434		9196,922		
*** GRAND TOTALS ***									
ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE VILLAGE	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	254	4052,500	16961,020	16525,122	16340,261	16275,986	16849,889	12498,498
5	SPECIAL FRANCHISE	4		294,135	294,135	294,135	294,135	294,135	294,135
6	UTILITIES & N.C.	2		113,014	113,014	113,014	113,014	113,014	113,014
7	CEILING RAILROADS	1		109,850	109,850	109,850	109,850	109,850	109,850
8	WHOLLY EXEMPT	27	307,800	4734,400					
*	SUB TOTAL	288	4360,300	22212,419	17042,121	16857,260	16792,985	17366,888	13015,497
**	GRAND TOTAL	288	4360,300	22212,419	17042,121	16857,260	16792,985	17366,888	13015,497



New York State Comptroller
THOMAS P. DiNAPOLI

Taxable Full Value - Counties

The screenshot shows a web application interface for the 'Constitutional Tax Limit' system. At the top, the header identifies the user as 'Amy McCabe (CTLTESTCAYUGAAUTHORIZER)'. The main content area is titled 'Tax Limit Form' and contains a section for 'Taxable Full Value'. The form status is 'Not Started'. A sidebar on the left provides navigation options: 'VIEW' (Tax Limit Form Selection, Feedback) and 'EXTERNAL LINKS' (OSC CTL Website). The 'Taxable Full Value' section features a text input field with a yellow question mark icon, and three buttons: 'Cancel', 'Save and Close', and 'Next'.



Budget Adoption Date and Tax Levy

Office of the NEW YORK State Comptroller
NYS Comptroller Thomas P. DiNapoli TEST

Constitutional Tax Limit Apps Mary Lamb (ctitestnorthhillspreparer)

NORTH HILLS
Village of North Hills
(280459703480)
Fiscal Year Ending: 05/31/2025

VIEW
Tax Limit Form Selection
Tax Limit Form
Schedules
Schedule A
Schedule B
Schedule C
Other Exclusions

Tax Limit Form

Tax Levy Form Status: **Open**

Budget Adoption Date:
mm / dd / yyyy

Tax Levy: ?

Cancel Save and Close Previous Next



Tax Limit Form

Total County-Wide Ad Valorem Tax Levy

Form Status: **Open**

Budget Adoption Date:

 / /

Total County-Wide Ad Valorem Tax Levy:

 ?

Cancel

Save and Close

Previous

Next

County Tax Levy

Report gross tax levy – do not include credits, part-county taxes, or chargebacks here.



New York State Comptroller
THOMAS P. DINAPOLI

Credits Form Status: **Open**

Prior Year Surplus Sales Tax:

Sales Tax Credit to Reduce County Levy on Towns:

Payments by Town to Reduce County Levy:

Other Credits:

County Credits

Counties Only: Entries required – if no credits, enter zero



New York State Comptroller
THOMAS P. DiNAPOLI

Form-Part I

Office of the NEW YORK State Comptroller
NYS Comptroller Thomas P. DiNapoli TEST

Constitutional Tax Limit Apps Mary Lamb (cttestnorthhillspreparer)

VIEW

- Tax Limit Form Selection
- Tax Limit Form**
- Schedules
- Schedule A
- Schedule B
- Schedule C
- Other Exclusions
- Debt Exclusions
- Certification
- Feedback
- Print/View Summary

Checklist

* indicates required elements

- * Tax Limit Form ✓
- Schedule A
- Schedule B
- Schedule C
- Other Exclusions
- Debt Exclusions
- * Certification

Tax Limit Form Form Status: Open

Assessing Status Edit

Non-Assessing

Taxable Assessed Value Edit

Taxable Assessed Value	ORPTS Final Roll Date
\$5,000,000	04/01/2024



Form – Part II

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate ?	Taxable Full Value ?
2024	04/01/2023	\$4,759,096	02/13/2024	0.0015	\$3,172,730,667
2023	04/01/2022	\$4,757,718	02/21/2023	0.0015	\$3,171,812,000
2022	04/01/2021	\$4,703,805	03/01/2022	0.0018	\$2,613,225,000
2021	04/01/2020	\$4,366,598	04/08/2021	0.0017	\$2,568,587,059
2020	04/01/2019	\$5,660,829	03/24/2020	0.0021	\$2,695,632,857

Why are some Fiscal Years not shown? ←

Five Year Total Full Valuation	\$14,221,987,583
Five Year Average Full Valuation ?	\$2,844,397,517
Constitutional Tax Limit ?	\$56,887,950
Tax Levy	\$100,000
Total Exclusions ?	\$322,000
Tax Levy Subject to Tax Limit ?	\$0
Percentage of Tax Limit Exhausted ?	0.00%



New York State Comptroller
THOMAS P. DiNAPOLI

County Form

Tax Levy Calculations

Total Credits	\$0
Net Tax Levy	\$15,000,000
Real Estate and Chargebacks from Schedule D	\$10,150,000
Total Tax Levy	\$25,150,000



Debt Exclusions

CAYUGA
County of Cayuga (050100000000)
Fiscal Year Ending: 12/31/2024

VIEW

- Tax Limit Form Selection
- Tax Limit Form
- Schedules
 - Schedule A
 - Schedule B
 - Schedule C
 - Schedule D
- Other Exclusions
- Debt Exclusions**

Debt Exclusions

What this is...
For a detailed explanation of Debt Exclusions, click here ?

How to proceed...
If your Municipality has such debt, you should enter each occurrence of it, by type.
Please note...
When **Revenue Producing Improvement Debt** entries exist, **Schedule A** information must also be entered in **Schedules**.

Type of Debt:

Choose One ?

- Choose One
- Revenue Producing Improvements Debts - Bonds
- Revenue Producing Improvements Debts - Notes
- Water - Bonds
- Water - Notes
- Capital Notes
- Bond Anticipation Notes
- General Fund Bonds

Principal Amount:



Debt Not Allowed

Guidance

With certain exceptions, the State Constitution generally provides that taxes in the amount required to pay principal and interest on a municipality's indebtedness are not subject to the tax limit.

Debt service payments that **cannot** be excluded from a municipality's tax limit (that is they **cannot** be CTL exclusions), generally include amounts required to pay principal and interest on:

- bonds or notes issued for purposes other than financing capital improvements and contracted to be redeemed in one of the two fiscal years following the year of issue
- tax anticipation notes
- revenue anticipation notes
- certain pension bonds
- installment purchase contract debt
- leases
- energy performance contracts
- bonds or notes issued for revenue-producing public improvements or services to the extent that revenues from the improvement, after payment of the costs of operation, maintenance and repair, are available to pay debt service.



Debt Exclusions Example

▼ Checklist

* indicates required elements

- * Tax Limit Form ✓
- * Schedule A ✓
- Schedule B ✓
- Schedule C ✓
- Other Exclusions
- * Debt Exclusions ✓
- * Certification ✓

Revenue Producing Improvement Debts	Principal	Interest	Total	Action
Bonds				
G 9710 Sewer Treatment Plant Upgrade	\$100,000	\$10,000	\$110,000	Edit Delete
Notes				
G 9730 Sewer BAN	\$10,000	\$2,000	\$12,000	Edit Delete
Other Debt				
Water - Bonds				
F 9710 Water System Upgrade	\$75,000	\$15,000	\$90,000	Edit Delete
Bond Anticipation Notes				
A 9730 General Fund BAN	\$0	\$15,000	\$15,000	Edit Delete
General Fund Bonds				
A 9710 General Obligation Bond	\$150,000	\$50,000	\$200,000	Edit Delete



New York State Comptroller
THOMAS P. DiNAPOLI

Schedules

▼ Checklist

* indicates required elements

- * Tax Limit Form ✓
- Schedule A
- Schedule B
- Schedule C
- Other Exclusions
- Debt Exclusions ✓
- * Certification ✓

Schedules

Schedule A

No entries.

Schedule B

No entries.

Schedule C

No entries.

Other Exclusions



Apps - Mary Lamb (cltestnorthhillspreparer)

What this is...
This schedule calculates net revenue available to pay debt on certain revenue producing public improvements. ?

How to proceed...
If your Municipality has revenue producing improvement debt, you must complete Schedule A for each fund that has such debt.

Enter the appropriate information below and select **Save**. You can enter multiple occurrences by repeating this process.

Please note...
When **Schedule A** entries exist, **Revenue Producing Improvement Debt** must also be entered on the **Debt Exclusions** schedule.

Excluded by Section:
Choose One ?

Nature of Improvement:
[Text Area] ?

Total Estimated Revenue:
[Text Input] ?

Budgeted Costs for Operations:
[Text Input] ?

Schedule A

Total Est Revenue – Budgeted Costs for Ops = Amt Available for Pymt of Principal and Interest



New York State Comptroller
THOMAS P. DiNAPOLI

Schedule A Calculation

Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest	Action
Other (Not Excluded)				
Sewer Treatment Plant Improvements	\$550,000	\$450,000	\$100,000	Edit Delete
Total			\$100,000	

Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$0
Debt Service Net Exclusions	=	\$327,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$0
Other Exclusions	+	\$0
Total Exclusions	=	\$327,000



New York State Comptroller
THOMAS P. DiNAPOLI

Office of the NEW YORK State Comptroller
NYS Comptroller Thomas P. DiNapoli TEST

Constitutional Tax Limit Apps Mary Lamb (cilttestnorthhillspreparer)

NORTH HILLS
Village of North Hills
(280459703480)
Fiscal Year Ending: 05/31/2025

VIEW

- Tax Limit Form Selection
- Tax Limit Form
- Tax Limit Form Selection
- Tax Limit Form
- Schedules
- Schedule A
- Schedule B**
- Schedule C
- Other Exclusions
- Debt Exclusions

Schedule B

What this is...
Any revenue that is required by law or contract to be used to pay debt service. ⓘ

How to proceed...
If your Municipality has any grants, aid or other revenue that must be used for debt payments, enter each instance separately and clearly identify the revenue and its location in the budget.

Enter the appropriate information below and select **Save**. You can enter multiple occurrences by repeating this process.

Budget Code

Revenue Description

Amount

Schedule B



Schedule B Example

Budget Code	Revenue Description	Amount	Action
A 5031 Transfer from Debt Service	Unexpended bond proceeds from closed project	\$100,000	Edit Delete
Total		\$100,000	
Summary			
Revenue Producing Improvement Debt Total			\$122,000
Revenues Designated for Such Debt Service from Schedule A		-	\$100,000
Revenue Producing Improvement Debt Net Exclusions		=	\$22,000
Other Debt Total		+	\$305,000
Sub Total		=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B		-	\$100,000
Debt Service Net Exclusions		=	\$227,000
Object/Purpose with a Period of Probable Usefulness from Schedule C		+	\$0
Other Exclusions		+	\$0
Total Exclusions		=	\$227,000



New York State Comptroller
THOMAS P. DiNAPOLI

Schedule C

Schedule C

What this is...

Exclusions for direct budgetary appropriations for qualified capital projects or equipment that are not financed through debt, grants or state or federal aid.

How to proceed...

If your Municipality has such exclusions, you should enter each type of exclusion separately, select the Section 11 paragraph that applies to that exclusion (using the **Select Section 11 link**), and clearly identify the location of the appropriation in the budget.

Enter the appropriate information below and select **Save**. You can enter multiple occurrences by repeating this process.

Budget Code:

Object or Purpose:

Applicable Paragraph of Local Finance Law Section 11: [?](#)

Click here or use link above to select Section 11

Amount:



Schedule C Example

Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount	Action
A 3120.2	Passenger Vehicle Other Than School Bus	Purchase of police vehicle	\$75,000	Edit Delete
F 8340.2	Water Meters	Replace/upgrade water meters	\$20,000	Edit Delete
Total			\$95,000	

Summary		
Revenue Producing Improvement Debt Total		\$122,000
Revenues Designated for Such Debt Service from Schedule A	-	\$100,000
Revenue Producing Improvement Debt Net Exclusions	=	\$22,000
Other Debt Total	+	\$305,000
Sub Total	=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B	-	\$100,000
Debt Service Net Exclusions	=	\$227,000
Object/Purpose with a Period of Probable Usefulness from Schedule C	+	\$95,000
Other Exclusions	+	\$0
Total Exclusions	=	\$322,000



New York State Comptroller
THOMAS P. DiNAPOLI

Common Reporting Errors

- Revenue Producing Debt not reported separately
- Schedule A not completed properly
- Entries do not agree to budget
- Submitting tentative, proposed or incomplete budget
- Revenue required to pay debt not reported on Schedule B
- Schedule C entries not allowable exclusions or can't be verified to budget



Schedule D – Counties

Schedule D

Section:

Purpose:

Amount:

Purpose	Amount	Action
Chargebacks Subject To County Tax Limit		
Election Expenses	\$150,000	Edit Delete
Part-County Tax Levies		
Sewer Taxes	\$10,000,000	Edit Delete
Total	\$10,150,000	



New York State Comptroller
THOMAS P. DiNAPOLI

Schedules			
Schedule A			
Nature of Improvement	Total Estimated Revenue	Budgeted Costs for Operations	Amount Available for Payment of Principal and Interest
Other (Not Excluded)			
Sewer Treatment Plant Improvements	\$550,000	\$450,000	\$100,000
Total			\$100,000
Schedule B			
Budget Code	Revenue Description	Amount	
A 5031 Transfer from Debt Service	Unexpended bond proceeds from closed project	\$100,000	
Total			\$100,000
Schedule C			
Budget Code	Applicable Paragraph Of Local Finance Law Sec.11.00	Object or Purpose	Amount
A 3120.2	Passenger Vehicle Other Than School Bus	Purchase of police vehicle	\$75,000
F 8340.2	Water Meters	Replace/upgrade water meters	\$20,000
Total			\$95,000
Other Exclusions			
No entries.			

Schedule Summary



New York State Comptroller
THOMAS P. DiNAPOLI

Debt Exclusions			
Revenue Producing Improvement Debts	Principal	Interest	Total
Bonds			
G 0710 Sewer Treatment Plant Upgrade	\$100,000	\$10,000	\$110,000
Notes			
G 0730 Sewer BAN	\$10,000	\$2,000	\$12,000
Other Debt	Principal	Interest	Total
Water - Bonds			
F 0710 Water System Upgrade	\$75,000	\$15,000	\$90,000
Bond Anticipation Notes			
A 0730 General Fund BAN	\$0	\$15,000	\$15,000
General Fund Bonds			
A 0710 General Obligation Bond	\$150,000	\$50,000	\$200,000
Summary			
Revenue Producing Improvement Debt Total			\$122,000
Revenues Designated for Such Debt Service from Schedule A		-	\$100,000
Revenue Producing Improvement Debt Net Exclusions		=	\$22,000
Other Debt Total		+	\$305,000
Sub Total		=	\$327,000
Revenues Designated by Law for Debt Service from Schedule B		-	\$100,000
Debt Service Net Exclusions		=	\$227,000
Object/Purpose with a Period of Probable Usefulness from Schedule C		+	\$95,000
Other Exclusions		+	\$0
Total Exclusions		=	\$322,000

Total Exclusions



New York State Comptroller
THOMAS P. DiNAPOLI

Form Completed

Office of the NEW YORK State Comptroller
 NYS Comptroller Thomas P. DiNapoli **TEST**

Constitutional Tax Limit Apps - Mary Lamb (clftestnorthhillspreparer)

NORTH HILLS
 Village of North Hills
 (260459703480)
 Fiscal Year Ending: 05/31/2025

VIEW

- Tax Limit Form Selection
- Tax Limit Form
- VIEW**
- Tax Limit Form Selection
- Tax Limit Form
- Schedules
- Schedule A
- Schedule B
- Schedule C
- Other Exclusions
- Debt Exclusions

Fiscal Year	Assessment Roll Date	Taxable Assessed Value	Equalization Rate Established Date	Equalization Rate	Taxable Full Value
2024	04/01/2023	\$4,759,096	02/13/2024	0.0015	\$3,172,730,667
2023	04/01/2022	\$4,757,718	02/21/2023	0.0015	\$3,171,812,000
2022	04/01/2021	\$4,703,805	03/01/2022	0.0018	\$2,613,225,000
2021	04/01/2020	\$4,366,598	04/08/2021	0.0017	\$2,568,587,059
2020	04/01/2019	\$5,660,829	03/24/2020	0.0021	\$2,695,632,857

Five Year Total Full Valuation	\$14,221,987,583
Five Year Average Full Valuation	\$2,844,397,517
Constitutional Tax Limit	\$56,887,950
Tax Levy	\$100,000
Total Exclusions	\$322,000
Tax Levy Subject to Tax Limit	\$0
Percentage of Tax Limit Exhausted	0.00%
Constitutional Tax Margin	\$56,887,950



New York State Comptroller
THOMAS P. DINAPOLI

Certification

▼ Checklist

* Indicates required elements

- * Tax Limit Form ✓
- * Schedule A ✓
- Schedule B ✓
- Schedule C ✓
- Other Exclusions
- * Debt Exclusions ✓
- * Certification

Certification Process

Form Status: **Open**

Certifying your Tax Limit form...

This wizard will lead you through the Constitutional Tax Limit Certification process.

When you have completed all of the necessary steps, you will have provided us the information shown below.

How to proceed...

Select **Next** to begin.

Cancel

Next



New York State Comptroller
THOMAS P. DiNAPOLI

Certification Summary

Certifier
Not Completed. Go to step 1
Pre-Budget Data
Not completed.
Budget Status
Not completed.
Budget Preparation
Not completed.
Adopted Budget
Not specified.

▼ Form History

Date and Time	Status Change	User	Email
06/04/2024 10:27:29 AM	Open	Amy McCabe (CTLTESTCAYUGAAUTHORIZER)	amccabe@osc.ny.gov
09/26/2023 9:20:03 AM	Not Started	Francis Benenati (LGSA58)	fbenenati@osc.ny.gov



Certification Steps 1 & 2- Pre Budget

Certifier Information

Form Status: **Open**

Step 1 of 6
Please provide the following information.

Certifier First Name:

Certifier Last Name:

Certifier Title:

Phone Number:

Email Address:

Pre-Budget Submission

Form Status: **Open**

Step 2 of 6
By checking the box and selecting **Next**, you are submitting your preliminary Tax Limit data.

I hereby submit to OSC, this Constitutional Tax Limit data for the Village of North Hills for the fiscal year ending 05/31/2025, pending budget adoption.



Budget Submission - Step 3

Budget Status

Form Status:
Pre-Budget Data Submitted

Step 3 of 6
Please provide the following information.

Has your Municipality adopted its budget?

- Yes
- No

Cancel Save and Close

Previous Next



New York State Comptroller
THOMAS P. DiNAPOLI

You are not done...
You **have not** yet completed your Constitutional Tax Limit submission.

How to proceed...
Once your budget **has been adopted** and you are prepared to provide a copy to **OSC**, you must return and complete the Certification process.

Cancel

Certifier

Mary Lamb

[Go to step 1](#)

The municipality has not officially adopted its budget.

[Go to step 3](#)

Budget Preparation

Not completed.

Adopted Budget

Not specified.

Certification Summary- Pre Budget



New York State Comptroller
THOMAS P. DiNAPOLI

Certification Step 4

Adopted Budget

Form Status:
Pre-Budget Data Submitted

Step 4 of 6
You are required to submit a certified copy of your adopted budget within 30 days of adoption.

Are you prepared to provide a certified copy of your Municipality's budget to OSC?

- Yes
- No

Cancel Save and Close

Previous Next



New York State Comptroller
THOMAS P. DiNAPOLI

Step 5 of 6

Select how you will provide a copy of your budget.

- I will **mail or email** a copy of the adopted budget to the Comptroller's Office.
- I will **provide a URL** where a copy of the adopted budget can be accessed.
- I will **upload an electronic copy** of the adopted budget.

Step 1 - Select

2022-23 budget.pdf

Step 2 - Save

Step 3 - Repeat

Repeat steps 1 & 2 if necessary, otherwise click Next:

Budget Submission Step 5



New York State Comptroller
THOMAS P. DiNAPOLI

▼ Checklist

• indicates required elements

- Tax Limit Form ✓
- Schedule A ✓
- Schedule B ✓
- Schedule C ✓
- Other Exclusions
- Debt Exclusions ✓
- Certification

Tax Limit Certification

Form Status:
Pre-Budget Data Submitted

Step 6 of 6

By checking the box and selecting **Next**, you are indicating that, as the Chief Financial Officer or the CFOs authorized designee, the Tax Limit data hereby submitted is accurate, to the best of your knowledge.

- I certify that the copy of the adopted budget provided to OSC is a true and correct copy of the budget and is certified by:
 - Myself as the Chief Financial Officer or designee.
 - Another Municipal Officer as shown by a certification attached to the budget.

Final Certification – Step 6



New York State Comptroller
THOMAS P. DiNAPOLI

Filing Completion

Constitutional Tax Limit Apps Mary Lamb (ctfthenorthhillspreparer)

NORTH HILLS
Village of North Hills
(280459703480)
Fiscal Year Ending: 05/31/2025

VIEW

- Tax Limit Form Selection
- Tax Limit Form
- Schedules
- Debt Exclusions
- Certification**
- Feedback
- Print/View Summary

EXTERNAL LINKS

Checklist

* indicates required elements

- * Tax Limit Form ✓
- * Schedule A ✓
- Schedule B ✓
- Schedule C ✓
- Other Exclusions
- * Debt Exclusions ✓
- * Certification ✓

Certification Process Form Status: **Certified**

Congratulations!
The Constitutional Tax Limit submission is complete.

No further action is necessary.

If you need to make changes...
In order to modify the information on this form, you must contact the OSC Monitoring and Analysis Unit at 866-321-8503 or email LGSAmonitoring@osc.state.ny.us to have the form put into **Resubmit** status.



New York State Comptroller
THOMAS P. DiNAPOLI

Questions and Contact Information

- LGSA Help Desk – Enrollment and password issues
 - 1-866-321-8503, option 1
 - Localgov@osc.ny.gov
- Monitoring and Analysis Unit – Reporting questions
 - 1-866-321-8503, option 3
 - LGSAMonitoring@osc.ny.gov
- Mailing Address

Office of the State Comptroller
Local Government and School Accountability
Monitoring and Analysis Unit 12-8-C
110 State Street
Albany, NY 12236-0001



New York State Comptroller
THOMAS P. DiNAPOLI

Thank You



**Office of the State Comptroller
Thomas P. DiNapoli**

Division of Local Government and School Accountability

Email: LGSAMonitoring@osc.ny.gov

CTL Website: <https://www.osc.ny.gov/local-government/required-reporting/constitutional-tax-limits>



New York State Comptroller
THOMAS P. DINAPOLI