

ST. LAWRENCE COUNTY



REAL PROPERTY TAX SERVICE AGENCY

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Canton, New York 13617-1169

Bruce Green, IAO

Director

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WEB SITE: <http://www.stlawco.org/departments/realproperty/>

TO: Town Supervisors, City Mayor, Town Tax Collectors & City Comptroller

FROM: Bruce Green, IAO, Director **BG**

DATE: December 27, 2023

SUBJECT: Town and City Chargebacks

This memo will explain what “Chargebacks” are as listed on the tax bills. Four accounts are included in this category:

1. Workers Compensation Allocation
2. Real Property Tax Office Charges
3. Board of Election Charges
4. Community College Tuition Charges

The concept of a separate tax rate for “Chargebacks” on the tax bills was first approved by the Board of Legislators in 1983 for what was then called “Self-Insurance”, now called Workers Compensation Allocation. Each jurisdiction’s share of this plan was separately listed on the corresponding town or city tax bill instead of being included in the jurisdiction’s share of the county levy. Every participating jurisdiction has the option to be separately billed for this item, an option some are currently exercising. This would necessitate a town and city appropriation in their local budget in order to “pay the bill”. The share of the plan is calculated using a formula established by the Board of Legislators. This formula is based on a 100% risk-payroll-experience. This figure is determined utilizing a formula adopted pursuant to Local Law 1 for the year 1956 and is reviewed every three years as presented to the Board of Legislators by the St. Lawrence County Attorney’s office.

Christine Carbone, Coordinator of Real Property Tax Services

Joycee Chakranarayan, Tax Aid Lisa Ciccirelli, Tax Map Tech /CAD Spec.

Patricia Fletcher, Senior Real Property Tax Service Aide, Lena Kanitz, Data Collector Bonnie Law, Tax Aide

Darlene Nelson, Tax Aide Michael Pearson, Tax Map Tech/CAD Spec Kai Vebber, Tax Map Tech

As for the Real Property Tax category, the Real Property Tax Office had been separately billing each town and the city for their share of services related to assessment and tax rolls beginning with the computerization of the assessment rolls in 1976. Charges were calculated based on the number of parcels in each town. Charges include labor for entering assessment roll data, paper, and computer processing charges. In 1987 this charge was added to the Workers Compensation share with the words "Town Chargebacks" first appearing on the 1988 town tax rolls. The Real Property Tax Office charges were no longer directly billed. These figures are determined by the St. Lawrence County Real Property office.

In 1987, the Board of Elections Department charges were also added to the "Town Chargebacks" per resolution of the Board of Legislators as allowed by New York State Election Law 4-138 and state opinions of counsel. Real Property charges must be paid by the towns and city, whether separately billed or placed directly on the tax roll (Op. State Compt. 506, 1947). Board of Election charges "may be charged to the cities and towns within the county..." (Op. State Compt. 87-207). Based on these opinions the Board of Legislators authorizes by resolution these costs to be included in the "Chargeback" item. The Board of Elections certifies the fixed expenses and the indirect expenses to the Clerk of the Board of Legislators each year. The fixed expenses are charged directly to the town/city/village that actually incurred that expense; the indirect part of the charges are apportioned to each Town and the City of Ogdensburg. These figures are determined by the St. Lawrence County Board of Elections office.

In 1995, the Board of Legislators chose to charge back the Community College tuition fees to the respective communities whose residents attend area community colleges. This listing of students is verified each year by the town/city clerks before being included in the levy. These charges reflect the actual cost to the county for these students within their communities. These figures are determined by the St. Lawrence County Treasurer's office.

Attached is the detail spreadsheet on the charges approved by the Board of Legislators for the 2024 tax roll.

If you have any questions concerning these figures, please give our office a call at 315-379-2272. Questions concerning Board of Legislators decisions and options should be directed to Ruth Doyle, County Administrator at 315-379-2276.

Attachment

cc: Ruth Doyle, County Administrator
County Legislators
Town Clerks (Clare, Louisville & Massena)
City Clerk – Ogdensburg
Patricia Fletcher, Sr. Real Property Tax Service Aide
Bruce Green, Director, Real Property Office

N:\Account clerk-Joycee\FORMS\Town - Tax Roll Forms\2022\Memo on Chargebacks

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2024 CHARGEBACKS						
			WORKER'S	COMMUNITY		
MUNICIPALITY	ELECTION	REAL PROPERTY	COMP	COLLEGE	2024	2023
	CHARGES	CHARGES	CHARGES	CHARGES	TOTALS	TOTALS
BRASHER	\$29,161.30	\$15,636.35	\$33,332.00	\$35,797.86	\$113,927.51	\$100,194.43
CANTON	\$92,669.24	\$22,442.82	\$48,198.00	\$51,930.31	\$215,240.37	\$206,720.41
CLARE	\$11,273.65	\$2,459.46	\$7,840.00	\$0	\$21,573.11	\$17,411.33
CLIFTON	\$44,141.92	\$2,688.85	\$37,565.00	\$8,810.66	\$93,206.43	\$84,250.86
COLTON	\$64,963.53	\$11,120.54	\$0.00	\$3,744.00	\$79,828.07	\$73,889.09
DEKALB	\$27,475.42	\$9,501.02	\$31,055.00	\$18,961.66	\$86,993.10	\$78,619.85
DEPEYSTER	\$12,238.01	\$5,968.73	\$11,240.00	\$0	\$29,446.74	\$26,280.24
EDWARDS	\$16,853.47	\$9,581.27	\$29,832.00	\$37,564.65	\$93,831.39	\$86,813.07
FINE	\$30,748.95	\$10,940.54	\$43,461.00	\$9,343.00	\$94,493.49	\$84,882.17
FOWLER	\$34,020.65	\$15,390.71	\$28,995.00	\$15,356.33	\$93,762.69	\$87,959.29
GOVERNEUR	\$46,485.11	\$20,298.63	\$37,971.00	\$60,624.97	\$165,379.71	\$157,683.41
HAMMOND	\$42,940.84	\$11,738.24	\$14,862.00	\$25,757.33	\$95,298.41	\$81,767.21
HERMON	\$19,908.75	\$10,380.11	\$30,813.00	\$14,424.99	\$75,526.85	\$66,740.93
HOPKINTON	\$24,337.41	\$9,796.76	\$26,825.00	\$15,440.49	\$76,399.66	\$66,472.40
LAWRENCE	\$16,990.83	\$7,789.34	\$30,028.00	\$43,606.15	\$98,414.32	\$89,327.67
LISBON	\$45,811.80	\$16,111.03	\$55,637.00	\$15,901.00	\$133,460.83	\$123,104.55
LOUISVILLE	\$40,164.42	\$11,444.30	\$56,758.00	\$61,042.67	\$169,409.39	\$159,159.16
MACOMB	\$21,571.36	\$8,266.31	\$17,314.00	\$12,412.16	\$59,563.83	\$55,786.12
MADRID	\$18,830.12	\$8,376.67	\$23,891.00	\$4,480.00	\$55,577.79	\$52,931.79
MASSENA	\$114,234.30	\$11,199.33	\$102,375.00	\$117,527.75	\$345,336.38	\$328,299.87
MORRISTOWN	\$39,907.43	\$13,546.24	\$36,095.00	\$42,179.89	\$131,728.56	\$120,770.35
NORFOLK	\$40,027.76	\$15,489.67	\$43,539.00	\$56,037.15	\$155,093.58	\$141,974.85
OSWEGATCHIE	\$47,520.20	\$15,997.55	\$34,282.00	\$45,494.01	\$143,293.76	\$135,925.91
PARISHVILLE	\$37,276.78	\$11,926.00	\$56,659.00	\$17,763.65	\$123,625.43	\$116,260.22
PIERCEFIELD	\$26,646.95	\$5,036.32	\$0.00	\$6,236.66	\$37,919.93	\$32,820.01
PIERREPONT	\$38,309.80	\$13,085.15	\$41,929.00	\$15,374.99	\$108,698.94	\$101,130.68
PITCAIRN	\$15,646.31	\$7,529.07	\$14,019.00	\$12,316.33	\$49,510.71	\$42,377.22
POTSDAM	\$133,648.58	\$9,547.65	\$87,939.00	\$81,664.63	\$312,799.86	\$273,312.62
ROSSIE	\$13,413.86	\$4,476.32	\$13,446.00	\$14,113.00	\$45,449.18	\$41,547.54
RUSSELL	\$19,475.00	\$11,566.67	\$28,251.00	\$7,112.00	\$66,404.67	\$60,981.23
STOCKHOLM	\$39,090.39	\$21,714.99	\$35,483.00	\$44,362.65	\$140,651.03	\$125,961.10
WADDINGTON	\$34,013.07	\$13,800.33	\$21,996.00	\$14,149.81	\$83,959.21	\$76,118.26
OGDENSBURG	\$65,571.36	\$12,828.35	\$288,924.00	\$59,717.65	\$427,041.36	\$404,557.56
ST. LAW CO			\$1,330,347.00		\$1,330,347.00	\$1,220,400.16
SUBTOTALS	\$1,305,368.57	\$377,675.32	\$2,700,901.00	\$969,248.40	\$5,353,193.29	\$5,062,979.49
CANTON VILL			\$98,290.00		\$98,290.00	\$106,671.35
RENSSELAIRE FALLS			\$1,363.00		\$1,363.00	\$1,010.86
RICHVILLE			\$17.00		\$17.00	\$488.04
GOVERNEUR V			\$81,118.00		\$81,118.00	\$67,476.22
HAMMOND VILL			\$1,166.00		\$1,166.00	\$1,061.12
HEUVELTON V			\$15,375.00		\$15,375.00	\$7,810.75
MASSENA/L/M			\$337,512.00		\$337,512.00	\$273,609.17
MORRISTOWN V			\$0.00		\$0.00	\$0.00
NORWOOD			\$31,910.00		\$31,910.00	\$29,491.63
POTSDAM VILL			\$210,599.00		\$210,599.00	\$150,461.46
WADDINGTON V			\$19,055.00		\$19,055.00	\$16,022.83
SUBTOTALS	\$0.00	\$0.00	\$796,405.00		\$796,405.00	\$654,103.43
GRAND TOTAL	\$1,305,368.57	\$377,675.32	\$3,497,306.00	\$969,248.40	\$6,149,598.29	\$5,717,082.92
2022 Totals	\$1,095,638.92	\$381,843.51	\$3,189,006.00	\$909,854.21	\$5,576,342.64	
MY DOCUMENTS\2023\2023 TOWN & COUNTY TAXES\2023 CHARGEBACKS.XLS						