
INTEROFFICE MEMORANDUM

TO: DR. JAMES FRANCHINI, SUPERINTENDENT
FROM: MICHAEL OUIMET
SUBJECT: 2020-21 TAX COLLECTOR REPORT
DATE: DECEMBER 18, 2020
CC: BOARD OF EDUCATION

Attached please find the 2020-21 Tax Collector Report for the Averill Park Central School District and the Rensselaer County – Re-levy Report Certification Form. The district will receive a total of \$2,930,579 from New York State for the STAR program. This represented a total of 3,258 (-266 from 19-20) parcels eligible for the BASIC STAR Exemption and 1,029 (+2 from 19-20) parcels eligible for the Enhanced STAR Exemption.

The total collected taxes were \$28,168,977.00 and uncollected taxes were \$1,359,828.76 representing 4.19% (4.32% in 19-20) of the \$32,481,774 original tax levy. Rensselaer County will reimburse the district for the uncollected taxes and penalty on those taxes in April and the District will receive a payment of \$18,190.70 in April for State owned land taxes.

The total penalty collected during the District's tax collection period was \$30,721.79 and the total adjustments reducing the tax levy were \$4,054.25. I want to thank Yvonne Phillips our District Tax Collector for her here dedicated effort during the tax collection period.

Please approve the Rensselaer County – Re-Levy Report Certification at the January 11, 2021 Board meeting. Please do not hesitate to contact me if you have any questions regarding this report.

AVERILL PARK CENTRAL SCHOOL DISTRICT 2020-2021 SCHOOL TAX RECONCILIATION

	Tax Warrant	\$ 32,481,774.00
Add:	Levy Rounding Adjustment	0.84
	Star Reimbursement	\$ (2,930,578.60)
Less:	Exemption Rate Corrections	
	Subtotal	\$ 29,551,196.24
Less:	STAR Adjustments	\$ (145.55)
Less:	Assessment Changes	\$ (4,054.25)
		-
Less:	State Owned Land	\$ (18,190.70)
	Subtotal	\$ 29,528,805.74
Less:	Collected	\$ (28,168,977.00)
	Misc Adjustments	\$0.00
	Subtotal	\$ 1,359,828.74
Less:	County Re-Levy	\$ (1,359,828.76)
		-
	Difference	\$ (0.02)

Source Documents

- (1.) Warrant
- (2.) Certificate of STAR Aid
- (3.) STAR adjustments per Rensselaer County
- (4.) Assessment adjustments per Rensselaer County
- (5.) List of State Owned Parcels
- (6.) Revenue Status Report

Proof Summary Report

District: Averill Park School District

SWIS # of Parcels	Total Full Value	School Taxable Value	Total Applied STAR	STAR Savings	Total Exemptions	Total Taxable	School Tax Due	Library Tax Due	Total Tax To Be Collected	
382000 Berlin	School Tax	Non - Homestead Rate per \$1000		0.0000000	Homestead Rate per \$1000		62.5922940 ✓	UPV 30.25 ✓		
	Library Tax			0.0000000			0.0000000			
	STAR Cap				BASIC Homestead		\$526.00	Enhanced Homestead		\$1,053.00
	178	0.00				Pro-Rated:		\$0.00		
H 178	\$4,036,688	\$3,824,400	\$443,286.00	\$24,952.81	\$212,288	\$3,381,114	\$214,425.17	\$0.00	\$214,425.17	
	\$4,036,688	\$3,824,400 ✓	\$443,286.00	\$24,952.81	\$212,288	\$3,381,114	\$214,425.17	\$0.00	\$214,425.17	
382200 Brunswick	School Tax	Non - Homestead Rate per \$1000		80.3998670 ✓	Homestead Rate per \$1000		80.3998670 ✓	UPV 23.55 ✓		
	Library Tax			0.0000000			0.0000000			
	STAR Cap	BASIC Non-Homestead	\$531.00	Enhanced Non- Homestead	\$1,067.00	BASIC Homestead	\$531.00	Enhanced Homestead		\$1,067.00
	856	0.00				Pro-Rated:		\$1,888.30		
H 718	\$30,644,973	\$29,501,057	\$4,220,743.00	\$286,886.17	\$1,143,916	\$25,280,314	\$2,084,995.07	\$0.00	\$2,086,883.37	
N 34	\$2,472,432	\$2,472,432	\$0.00	\$0.00	\$0	\$2,472,432	\$198,783.24	\$0.00	\$198,783.24	
S 104	\$8,371,573	\$8,187,021	\$488,090.00	\$33,586.62	\$184,552	\$7,698,931	\$624,648.83	\$0.00	\$624,648.83	
	\$41,488,978	\$40,160,510 ✓	\$4,708,833.00	\$320,472.79	\$1,328,468	\$35,451,677	\$2,908,427.14	\$0.00	\$2,910,315.44	
382400 East Greenbush	School Tax	Non - Homestead Rate per \$1000		18.9341690 ✓	Homestead Rate per \$1000		18.9341690 ✓	UPV 100.00 ✓		
	Library Tax			0.0000000			0.0000000			
	STAR Cap	BASIC Non-Homestead	\$564.00	Enhanced Non- Homestead	\$1,130.00	BASIC Homestead	\$564.00	Enhanced Homestead		\$1,130.00
	56	0.00				Pro-Rated:		\$0.00		
H 38	\$7,660,100	\$7,065,137	\$998,000.00	\$16,940.00	\$594,963	\$6,067,137	\$116,832.51	\$0.00	\$116,832.51	
N 18	\$839,268	\$839,268	\$0.00	\$0.00	\$0	\$839,268	\$15,890.85	\$0.00	\$15,890.85	
	\$8,499,368	\$7,904,405 ✓	\$998,000.00	\$16,940.00	\$594,963	\$6,906,405	\$132,723.36	\$0.00	\$132,723.36	
383003 East Nassau	School Tax	Non - Homestead Rate per \$1000		0.0000000	Homestead Rate per \$1000		24.5901740 ✓	UPV 77.00 ✓		
	Library Tax			0.0000000			0.0000000			
	STAR Cap				BASIC Homestead		\$553.00	Enhanced Homestead		\$1,106.00
	105	0.00				Pro-Rated:		\$0.00		
H 105	\$10,453,272	\$10,261,152	\$1,086,050.00	\$25,438.00	\$192,120	\$9,175,102	\$226,885.51	\$0.00	\$226,885.51	
	\$10,453,272	\$10,261,152 ✓	\$1,086,050.00	\$25,438.00	\$192,120	\$9,175,102	\$226,885.51	\$0.00	\$226,885.51	

Proof Summary Report

District: Averill Park School District

SWIS # of Parcels	Total Full Value	School Taxable Value	Total Applied STAR	STAR Savings	Total Exemptions	Total Taxable	School Tax Due	Library Tax Due	Total Tax To Be Collected
383089 Nassau									
		Non - Homestead Rate per \$1000		0.0000000	Homestead Rate per \$1000		24,590,174.00 ✓	UPV 77.00 ✓	
		Library Tax		0.0000000			0.0000000		
		STAR Cap				BASIC Homestead	\$553.00	Enhanced Homestead	\$1,106.00
927	0.00				Pro-Rated:	\$0.00			
H 927	\$99,536,453	\$96,821,738	\$10,688,045.00	\$246,533.35	\$2,714,715	\$86,133,693	\$2,134,330.01	\$0.00	\$2,134,330.01
	\$99,536,453	\$96,821,738 ✓	\$10,688,045.00	\$246,533.35	\$2,714,715	\$86,133,693	\$2,134,330.01	\$0.00	\$2,134,330.01
383200 North Greenbush									
		Non - Homestead Rate per \$1000		87.0536500 ✓	Homestead Rate per \$1000		87.0536500 ✓	UPV 21.75 ✓	
		Library Tax		0.0000000			0.0000000		
		STAR Cap	BASIC Non-Homestead \$558.00	Enhanced Non- Homestead	\$1,115.00	BASIC Homestead	\$558.00	Enhanced Homestead	\$1,115.00
1,020	0.00				Pro-Rated:	\$86.40			
H 798	\$28,649,412	\$27,539,082	\$3,312,117.00	\$263,206.87	\$1,110,330	\$24,226,965	\$2,134,170.78	\$0.00	\$2,134,257.18
N 73	\$3,175,770	\$3,175,770	\$258,470.00	\$21,931.03	\$0	\$2,917,300	\$254,531.32	\$0.00	\$254,531.32
S 149	\$8,755,315	\$8,615,776	\$751,574.00	\$59,385.03	\$139,539	\$7,864,202	\$690,649.76	\$0.00	\$690,649.76
	\$40,580,497	\$39,330,628 ✓	\$4,322,161.00	\$344,522.93	\$1,249,869	\$35,008,467	\$3,079,351.86	\$0.00	\$3,079,438.26
383800 Poestenkill									
		Non - Homestead Rate per \$1000		0.0000000	Homestead Rate per \$1000		86.0676020 ✓	UPV 22.00 ✓	
		Library Tax		0.0000000			0.0000000		
		STAR Cap				BASIC Homestead	\$554.00	Enhanced Homestead	\$1,081.00
1,865	0.00				Pro-Rated:	\$3,040.52			
H 1,865	\$82,612,388	\$80,726,799	\$7,891,377.00	\$592,428.06	\$1,885,589	\$72,835,422	\$6,355,533.96	\$0.00	\$6,358,574.48
	\$82,612,388	\$80,726,799 ✓	\$7,891,377.00	\$592,428.06	\$1,885,589	\$72,835,422	\$6,355,533.96	\$0.00	\$6,358,574.48
384000 Sand Lake									
		Non - Homestead Rate per \$1000		0.0000000	Homestead Rate per \$1000		20.3595310 ✓	UPV 93.00 ✓	
		Library Tax		0.0000000			0.0000000		
		STAR Cap				BASIC Homestead	\$556.00	Enhanced Homestead	\$1,114.00
3,724	0.00				Pro-Rated:	\$3,100.00			
H 3,724	\$746,586,836	\$727,981,244	\$66,817,382.00	\$1,260,281.08	\$18,605,592	\$661,163,862	\$13,561,076.04	\$0.00	\$13,564,176.04
	\$746,586,836	\$727,981,244 ✓	\$66,817,382.00	\$1,260,281.08	\$18,605,592	\$661,163,862	\$13,561,076.04	\$0.00	\$13,564,176.04

Approved By: Gemma Phelan Date: 8.17.20

Proof Summary Report

District: Averill Park School District

SWIS # of Parcels	Total Full Value	School Taxable Value	Total Applied STAR	STAR Savings	Total Exemptions	Total Taxable	School Tax Due	Library Tax Due	Total Tax To Be Collected
384489 Schodack	School Tax Non - Homestead Rate per \$1000 Library Tax			20.3593210 ✓	Homestead Rate per \$1000	20.3593210 ✓		UPV 93.00 ✓	
137	STAR Cap 0.00	BASIC Non-Homestead \$545.00		Enhanced Non- Homestead	\$1,114.00	BASIC Homestead Pro-Rated: \$0.00	\$545.00	Enhanced Homestead	\$1,114.00
H 95	\$18,922,500	\$17,983,906	\$2,121,635.00	\$39,552.00	\$938,594	\$15,862,271	\$326,588.11	\$0.00	\$326,588.11
N 32	\$2,171,935	\$2,171,935	\$0.00	\$0.00	\$0	\$2,171,935	\$44,219.12	\$0.00	\$44,219.12
S 10	\$2,847,800	\$2,847,800	\$232,310.00	\$4,384.00	\$0	\$2,615,490	\$53,595.28	\$0.00	\$53,595.28
	\$23,942,235	\$23,003,641 ✓	\$2,353,945.00	\$43,936.00	\$938,594	\$20,649,696	\$424,402.51	\$0.00	\$424,402.51
384600 Stephentown	School Tax Non - Homestead Rate per \$1000 Library Tax			0.0000000	Homestead Rate per \$1000	20.3593210 ✓		UPV 93.00 ✓	
209	STAR Cap 0.00					BASIC Homestead Pro-Rated: \$133.82	\$556.00	Enhanced Homestead	\$1,114.00
H 209	\$28,056,480	\$27,548,320	\$2,987,330.00	\$55,073.58	\$508,160	\$24,560,990	\$505,791.64	\$0.00	\$505,925.46
	\$28,056,480	\$27,548,320 ✓	\$2,987,330.00	\$55,073.58	\$508,160	\$24,560,990	\$505,791.64	\$0.00	\$505,925.46
	\$1,085,793,195	\$1,057,562,837	\$102,296,409.00	\$2,930,578.60 ✓	\$28,230,358	\$955,266,428	\$29,542,947.20	\$0.00	\$29,551,196.24 ✓

Total # of Taxable Parcels: 9,077
 Pro-Rated Amount is included in Total Tax To Be Collected

29,551,196.24
 + 2930578.60

32,481,774.84 ← .84 Rounding

Warrant - STAR

New York State Department of Taxation and Finance
OFFICE OF REAL PROPERTY TAX SERVICES

RP-6704-B1 (7/2013)



**STAR REIMBURSEMENT APPLICATION FORM
SCHOOL TAX LEVY FOR THE 2020 - 2021 FISCAL YEAR**

School code 384001

County Name Rensselaer

School district name

Averill Park

			(1)	(2)	(3)	(4)	(5)	(6)
Muni Code	Municipal Name	Class	Number Of Basic Star Exemptions	Total Basic Star Exempt Assessed Value	Number Of Enhanced Star Exemptions	Total Enhanced Star Exempt Assessed Value	Total Star Exempt Assessed Value <small>(columns 2 + 4)</small>	Star Reimbursement Amount
382000	Berlin	-	31	281,480	9	161,806	443,286	24,952.81
382200	Brunswick	-	344	2,522,090	130	2,186,743	4,708,833	320,472.79
382400	East Greenbush	-	10	300,000	10	698,000	998,000	16,940.00
383000	Nassau	-	319	7,258,400	89	4,515,695	11,774,095	271,971.35
383200	North Greenbush	-	348	2,397,624	123	1,924,537	4,322,161	344,522.93
383800	Poestenkill	-	678	4,698,540	206	3,192,837	7,891,377	592,428.06
384000	Sand Lake	-	1,411	39,627,920	431	27,189,462	66,817,382	1,260,281.08
384400	Schodack	-	52	1,450,800	14	903,145	2,353,945	43,936.00
384600	Stephentown	-	65	1,872,000	17	1,115,330	2,987,330	55,073.58
School District Totals			3,258	60,408,854	1,029	41,887,555	102,296,409	2,930,578.60

I hereby certify that the savings per exemption was limited to the lower of the calculated and capped amounts above:

Signature of State Aid Designee

Name (Please Print)

Michael Ouimet Assistant Superintendent for Business

Date

8/25/2020

Telephone Number

(518) 674-7065

(518) 674-3802

ouimetm@apcsd.org

Assessment and Exemption Change Report

Averill Park School District

SBL

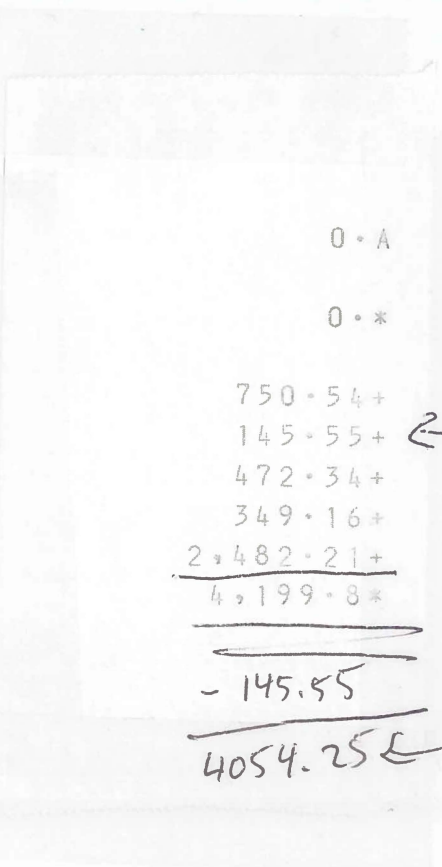
Owner Name		Full Value	STAR	Exemptions	Taxable Assessed Value
102.-6-22	<i>Original</i>	\$110,600.00	\$0.00	\$0.00	\$110,600.00
PELOV CHRISTOPHER	<i>Current</i>	\$101,265.00	\$0.00	\$0.00	\$101,265.00
9GOLDEN EAGLE CT	<i>Difference</i>	(\$9,335.00)			(\$9,335.00)
1	<i>Difference's for SWIS Code</i>	382200	(\$9,335.00)	\$0.00	\$0.00
			-750.54		(\$9,335.00)
146.-3-11	<i>Original</i>	\$7,600.00	\$2,964.00	\$2,964.00	\$1,672.00
MALATESTA ANTHONY P	<i>Current</i>	\$7,600.00	\$6,640.00	\$2,964.00	\$0.00
41MAMMOTH SPRING RD	<i>Difference</i>		\$3,676.00		(\$1,672.00)
1	<i>Difference's for SWIS Code</i>	383200	\$0.00	\$3,676.00	\$0.00
				-145.55	(\$1,672.00)
169.4-1-1.2	<i>Original</i>	\$305,000.00	\$0.00	\$0.00	\$305,000.00
DEEB MICHAEL W	<i>Current</i>	\$281,800.00	\$0.00	\$0.00	\$281,800.00
1026BURDEN LAKE RD	<i>Difference</i>	(\$23,200.00)			(\$23,200.00)
1	<i>Difference's for SWIS Code</i>	384000	(\$23,200.00)	\$0.00	\$0.00
				-472.34	(\$23,200.00)
180.-1-16	<i>Original</i>	\$234,300.00	\$0.00	\$0.00	\$234,300.00
WILCOX KATHERINE M	<i>Current</i>	\$217,150.00	\$0.00	\$0.00	\$217,150.00
391BURDEN LAKE RD	<i>Difference</i>	(\$17,150.00)			(\$17,150.00)
1	<i>Difference's for SWIS Code</i>	384489	(\$17,150.00)	\$0.00	\$0.00
				-349.16	(\$17,150.00)
Total Difference's		4	(\$49,685.00)	\$3,676.00	\$0.00
					(\$51,357.00)

Check end of report for Added and/or Deleted Parcels

Assessment and Exemption Change Report

Averill Park School District

Deleted Parcel				
	Full Value	STAR	Exemptions	Taxable Assessed Value
125.-1-52 383800 BROD ARTHUR F JR 26BROD ACRES RD	\$75,000.00	\$0.00	\$0.00	\$75,000.00
			6,455.07	
			TOTAL:	\$75,000.00
Added Parcel				
	Full Value	STAR	Exemptions	Taxable Assessed Value
125.-1-52.1 383800 SLAVIN THOIMAS & MO BROD ACRES RD	\$17,160.00	\$0.00	\$0.00	\$17,160.00
			1,476.90	
125.-1-52.2 383800 BROD ARTHUR F JR BROD ACRES RD	\$29,000.00	\$0.00	\$0.00	\$29,000.00
			2,495.96	
			TOTAL:	\$46,160.00



0-A
0*

-2,482.21

750.54+
145.55+ ← STAR
472.34+
349.16+
2,482.21+
4,199.8*

- 145.55
4054.25 ← Assessment Changes

DISTRICT: AVERILL PARK

Delinquent Report

County Code 38

To county
(w/o state owned)

11/13/2020

4

Name and Address of Owner	Property Description	Total Assessed Value	Tax Due	2% Penalty	Tax Plus 2% Penalty	Additional 7% Penalty	Total Due
NUMBER OF DELINQUENT PARCELS	602	\$46,103,025.00	\$1,359,828.76	\$27,196.78	\$1,387,025.54	\$97,091.79	\$1,484,117.33

- 1378019.46

18,190.70

State Owned
Lands

County Relief

DISTRICT: AVERILL PARK

11/13/2020 4

Delinquent Report
County Code 38

Name and Address of Owner	Property Description	Total Assessed Value	Tax Due	2% Penalty	Tax Plus 2% Penalty	Additional 7% Penalty	Total Due
NUMBER OF DELINQUENT PARCELS	617	\$46,393,647.00	\$1,378,019.46	\$27,196.78	\$1,405,216.24	\$97,091.79	\$1,502,308.03

Averill Park CSD

Revenue Status Report From 7/1/2020 To 12/18/2020



Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAXES	32,481,774.00	-2,930,578.60	29,551,195.40	28,168,977.00	1,382,218.40
A 1085	STATE AID STAR	0.00	2,930,578.60	2,930,578.60	0.00	2,930,578.60
A 1090	TAX PENALTY	50,000.00	0.00	50,000.00	19,278.21	30,721.79
A 1095	EXCESS SCHOOL TAX COLLECTED	0.00	0.00	0.00	-2.61	2.61
A 1315	ADULT EDUCATION	38,500.00	0.00	38,500.00	1,709.84	36,790.16
A 1330	TEXTBOOK CHARGES	0.00	0.00	0.00	120.00	-120.00
A 1340	STUDENT FEES	2,000.00	0.00	2,000.00	18,184.00	-16,184.00
A 1410	ADMISSIONS	11,000.00	0.00	11,000.00	0.00	11,000.00
A 1415	FACILITIES ACCESS	18,500.00	0.00	18,500.00	0.00	18,500.00
A 2230.01	TUITION - WYNANTSKILL UFSD	361,280.00	0.00	361,280.00	0.00	361,280.00
A 2230.02	TUITION - NORTH GREENBUSH CSD	329,541.00	0.00	329,541.00	0.00	329,541.00
A 2230.03	FEES - PARENTALLY PLACED STUDENT	33,000.00	0.00	33,000.00	0.00	33,000.00
A 2230.04	PRE-SCHOOL EVALUATION	15,000.00	0.00	15,000.00	138.00	14,862.00
A 2280	HEALTH SERVICES	36,000.00	0.00	36,000.00	0.00	36,000.00
A 2389.01	FOSTER TUITION	20,000.00	0.00	20,000.00	0.00	20,000.00
A 2401	INTEREST	12,000.00	0.00	12,000.00	946.86	11,053.14
A 2410	RENTALS	0.00	0.00	0.00	1,000.00	-1,000.00
A 2413	BOCES RENTAL	306,800.00	0.00	306,800.00	122,720.00	184,080.00
A 2440	TRANS RENTAL	5,600.00	0.00	5,600.00	0.00	5,600.00
A 2650	SALE OF SCRAP & SURPLUS	1,000.00	0.00	1,000.00	128.80	871.20
A 2690	COMP FOR LOSS	0.00	0.00	0.00	2,660.06	-2,660.06
A 2700	FEDERAL MEDICARE PART D SUBSIDY	85,000.00	0.00	85,000.00	27,392.42	57,607.58
A 2701	REFUND PRIOR YEAR - BOCES	120,000.00	0.00	120,000.00	0.00	120,000.00
A 2703	REFUND PRIOR YEAR EXPENSE	55,000.00	0.00	55,000.00	88,514.28	-33,514.28
A 2705	GIFT / DONATIONS	10,000.00	16,793.00	26,793.00	16,893.00	9,900.00
A 2770	UNCLASSIFIED REVENUE	55,000.00	0.00	55,000.00	6,568.64	48,431.36
A 3101	FOUNDATION AID	16,526,241.00	0.00	16,526,241.00	0.00	16,526,241.00
A 3101.04	PUPILS WITH DISABILITIES	788,750.00	0.00	788,750.00	16,181.00	772,569.00
A 3101.05	BUILDING AID	2,839,161.00	0.00	2,839,161.00	0.00	2,839,161.00
A 3101.06	TRANSPORTATION AID	3,055,448.00	0.00	3,055,448.00	0.00	3,055,448.00
A 3102	LOTTERY AID	0.00	0.00	0.00	3,555,870.10	-3,555,870.10
A 3103	BOCES SERVICES AID	1,629,104.00	0.00	1,629,104.00	0.00	1,629,104.00
A 3260	TEXTBOOK AID	164,731.00	0.00	164,731.00	0.00	164,731.00