



Instructions for Form RP-6704-C1 Joint Statement of School Tax Levy for the 2024-2025 Fiscal Year

If your district has opted to use the three or five-year average method for apportioning your 2024-2025 levy, complete and submit Form RP-6704-C3-Req, *Multi-Year Average School Tax Apportionment Workbook Request*, available at www.tax.ny.gov and we will email the workbook to you, along with completion and submission instructions. If you file Form RP-6704-C3, you do **not** have to file Form RP-6704-C1.

Complete this form with final data used for the 2024-2025 school tax levy for each municipality in your school district. This form **must** be filed with Forms RP-6704-A1, RP-6704-B1, and RP-6704-B2 for us to process your STAR reimbursement application.

Note: If your school district already has a worksheet that shows the data requested in columns (1) through (6), you should complete Items (7) and (8), write **See attached** across the blank columns, and attach a legible copy of your worksheet.

- Column 1 - Enter the assessed value used to determine the municipality's full value. This is **not** the same as the assessed value used to compute the tax rate. According to section 1314 of the RPTL, partial exemptions granted for clergy (section 460 RPTL, ORPTS exempt code 41400) and volunteer firefighters' associations (section 464(1) RPTL, ORPTS exempt code 46450) **must** be added to the taxable assessed value (column 3 of Form RP-6704-A1) for the purpose of apportioning the tax levy between municipalities. The school district may also pass a resolution to add other partial exemptions to the assessed value used to apportion the tax levy. **Note:** Both the taxable assessed value for column (3) of Form RP-6704-A1 and the assessed value used for apportionment reported in this column **include** the STAR exempt assessed values.
- Column 2 - Enter the equalization rate used in the apportionment of school taxes.
- Column 3 - Enter full values used to apportion the school levy among the municipalities.
- Column 4 - Enter the amount of the **initial** real property tax levy apportioned to each municipality. If your school district levies a library tax, do **not** include the amount of the library levy on this form. Do **not** subtract the amount of the levy to be reimbursed to the school district through the STAR program on this form. The levy amounts in this column are prior to any adjustments for prior year's errors and county sales tax credit, which is apportioned among some of the municipalities in the school district.
- Column 5 - If the amount of the initial levy in column (4) of this form is not equal to the amount of the final levy reported in column (4) of Form RP-6704-A1, enter the amount of the levy changed between the initial apportionment and the final levy used to calculate the tax rates. If the municipality's levy increased, indicate this with a plus sign (+). If the municipality's levy decreased, indicate this with a minus sign (-).
- Some examples of adjustments to be reported in this column:
A) If last year's tax was apportioned incorrectly (for example, if an incorrect equalization rate was used or a clerical error was made) and this year's tax levy was adjusted to account for it, enter the amount of the adjustment here.
B) If your school district is located in multiple counties and receives county sales tax revenue from one or more of the counties, each county's sales tax revenue **must** be credited only to the municipalities in that county. Enter the amount of the levy offset by the sales tax credit for the municipalities in the county(ies) providing the revenue here.
- Column 6 - Enter a brief explanation for any adjustments reported in column 5.
- Item 7 - Enter partial exemptions that the school authorities have adopted in a resolution to add back into the assessed value used for the apportionment process. This is **not** asking for the exemptions granted by the school district, only those that are included in the assessed value for apportionment purposes. Use RPTL law sections or ORPTS exemption codes. For example, if the school adopted a resolution to add aged exemptions back into the assessed value for apportionment, this could be indicated by writing **467 RPTL** or **41800**.
- Item 8 - This form must be certified by the school district superintendent or business manager.

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