



Instructions for Form RP-6704-C2 Joint Statement of School Tax Levy for the 2024-2025 Fiscal Year

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 - There is a separate line for each class - *Homestead* and *Non-Homestead* - for each municipality. In this column, use an **H** to identify the line of data for the homestead class and use an **N** to identify the line of data for the non-homestead class.
- Column 2 - Enter the total assessed value of taxable real property. This assessed value does **not** include the assessed value of wholly exempt property but **does** include all partial exemptions. This is the assessed value used to apportion the levy amount for each class among the municipalities. It is **not** the assessed value used to compute the tax rates and used to determine the aggregate tax district proportions; the assessed values used to compute tax rates are reported in column (3) of Form RP-6704-A1.
- Column 3 - Enter the equalization rate used to calculate the full values.
- 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 (-).

An example of adjustments to be reported in this column:

If last year's tax was apportioned incorrectly (for example, if a special rate was established too late to be 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.

- Column 6 - Enter a brief explanation for any adjustments reported in column 5.
- Item 7 - Aggregate proportions and tax shares

Enter the aggregate tax district proportions that are calculated by the school district. They show the proportion of full value for the homestead and non-homestead classes.

Enter the aggregate tax shares that are also determined by the school district. They are the actual percentages used to allocate the school tax levy to the homestead and non-homestead classes.

- Item 8 - Enter the preparer's name, telephone number, title, and email address. This is the person we will contact if there are questions regarding data provided on this form.

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