

City of Elmira

City Property Tax  
Make checks payable to Elmira City Chamberlain

2008

<b>1</b> Estimated State Aid to City: \$4,422,592 Warrant Date: 02/15/2008 Fiscal Date: 01/01/2008 - 12/31/2008	MAIL PAYMENT TO City of Elmira P.O. Box 2854 Syracuse, NY 13220-2854	Taxes will be collected during normal banking hours at any branch of Chemung Canal Trust Company
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Owner Information	Property Information
<b>2</b> City Resident Fourth St Elmira, NY 14901	<b>3</b> Bill Number: 123456 Tax Map: 070400 12.34-5-67 Account: 100E1234 School: Elmira Csd Dimensions: 60.00 x 163.00 Roll Section: 1 Location: Fourth St Full Market Value: 51064.00 Assessment: 48000.00 Assessed Value is as of: June 1, 2007 Market Value is as of: August 10, 2007 Uniform percent is: 94.00

Tax District	Total Levy	%CHG	Taxable	Tax Rate	Tax Amount
<b>4</b> City of Elmira Sanitation Fee 1	<b>5</b> 9,898,457	3.8	48,000.00 1.00	17.520000 180.000000	840.98 180.00

Date Paid:	First Payment:	Second Payment:	<b>6</b> Total Due: 1020.96
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City of Elmira City Property Tax 2008	<b>RETURN THIS STUB WITH PAYMENT</b> <input type="radio"/> Payment Receipt Request	<b>Installment Two</b> Due: 09/15/2008 Bill # 803477
City Resident Fourth St Elmira, NY 14901  070400 12.34-5-67	<b>Due Date:</b> 12/15/2008 11/15/2008 10/15/2008 09/15/2008 <b>Total Due:</b> \$ 546.82 \$ 541.71 \$ 536.61 <b>\$ 510.48</b> Penalty: 33.64 29.43 25.23 Interest: 2.70 1.80 0.90 <b>Base Tax:</b> \$ 510.48 \$ 510.48 \$ 510.48 \$ 510.48	<b>8</b> <b>NOTE:</b> After Dec. 15 submit payment to county treasurer's office at 320 E. Market St., Elmira, NY 14901

⑈ 2805580⑈ ⑆ 021301115⑆ 132878186⑈ 05

City of Elmira City Property Tax 2008	<b>RETURN THIS STUB WITH PAYMENT</b> <input type="radio"/> Payment Receipt Request	<b>Installment One</b> Due: 05/15/2008 Bill # 803477
City Resident Fourth St Elmira, NY 14901  070400 12.34-5-67	<b>Due Date:</b> 09/15/2008 08/15/2008 07/15/2008 06/15/2008 05/15/2008 <b>Total Due:</b> \$ 537.10 \$ 536.20 \$ 535.30 \$ 532.40 <b>\$ 510.48</b> Penalty: 21.02 21.02 21.02 21.02 Interest: 3.80 2.70 1.80 0.90 Notice Fee: 2.00 2.00 2.00 <b>Base Tax:</b> \$ 510.48 \$ 510.48 \$ 510.48 \$ 510.48 \$ 510.48	<b>7</b> <b>NOTE:</b> After 09/15/2008 submit payment to Chamberlain's office at 317 E. Church St., Elmira, NY 14901

⑈ 1805580⑈ ⑆ 021301115⑆ 132878186⑈ 05

**9 See Reverse Side** 



# CITY OF ELMIRA NEW YORK

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Office of the City Chamberlain  
CITY HALL • 317 EAST CHURCH STREET • ELMIRA, NEW YORK 14901  
[www.cityofelmira.net](http://www.cityofelmira.net)

Office: (607) 737-5660

Fax: (607) 737-5783

## Key to the City Tax Bill

### 1. On the Taxpayer's copy there are three items

- **Warrant Date:** The date the bill is issued
- **Fiscal Period:** The Fiscal year of which these taxes are collected
- **Estimated State Aid:** Aid provided to the City of Elmira for the tax year

### 2. Owner Information

- **Owner names:** The name(s) as listed on the property per the Real Property Services program (RPS)
- **Mailing Address:** The owner(s) mailing address as listed in RPS

### 3. Property Information items:

- **Tax Map:** The parcel ID or Tax Map # of the property
- **Account:** A unique number given to the property
- **Dimensions:** Property dimensions
- **Location:** Physical address of property
- **Full Market Value:** The full market value as of August 10, 2007.
- **Assessment:** The assessed value as of June 1, 2007
- **Uniform (Percentage of Value):** The percentage of Full Market Value that is used for the Assessment amount - also known as the Equalization Rate as calculated by New York State

### 4. Tax District

- This section lists all the applicable taxes and levies applied to this property.

The items that may appear here are: City of Elmira, Sanitation Fee, Commercial Fire Inspection, Special Charges (Abatement fees unpaid from 2007), Downtown Development Charges, Sidewalk Assessment Charges, and Omitted Taxes (changes from prior year taxes due to the sale of the property or a change in exemption).

## 5. Calculations

- **Total Levy:** The amount that the City is responsible for taxing, according to the City Budget, for that particular levy, for that particular year. The adopted budget is available online at [www.cityofelmira.net](http://www.cityofelmira.net)
- **% CHG:** the increase or decrease compared to the previous year's tax levy.
- **Taxable:** The portion of your Assessed Value that is used to calculate the Tax Amounts. Exemption values are deducted from the Assessed value. If there are no exemptions, this amount equals the Assessment.
- **Tax Rate:** The levy is divided by the total taxable assessed values affected by this particular levy. The calculated Tax Rate is the rate per \$1,000 of Taxable Assessed Value on your property.
- **Tax Amount:** The tax amount is equal to the tax rate times the #thousands of taxable assessed value, rounded to the nearest penny.

$$(\text{Tax Rate}) \times (\text{Taxable Assessed Value}/1,000) = \text{Tax Amount}$$

*Example:*

$$\begin{aligned} \text{Tax Rate} &= \$17.52 \\ \text{Taxable Assessed Value} &= \$48,000 \\ \$17.52 \times (48,000/1,000) &= \$840.96 \end{aligned}$$

- **Tax Rate:** The levy is divided by the total taxable assessed values affected by this particular levy. The calculated Tax Rate is the rate per \$1,000 of Taxable Assessed

Tax rates do not take into account interest and penalties owed on late taxes, exemptions applied to assessed values, or other fees. In no way is it possible to calculate your exact tax bill using base tax rates.

You should **NEVER** make a tax payment without a tax bill. If you do not have a tax bill, contact the City Chamberlain to request one.

## 6. Total Due

The amount of the Total Due is calculated by adding all of the Tax Amounts. The Total Due is then divided into two equal installments: Installment One and Installment Two.

## 7. Installment One

**Due May 15<sup>th</sup> of each year.** No penalty applies if paid by the due date.

Tear off the stub and return with your payment. Make checks payable to "City of Elmira". Payments may be made at any Chemung Canal Trust Company Branch or by mail. Check the Payment Receipt Request box to request a receipt.

A 5% penalty applies if paid after May 15<sup>th</sup> to all charges except the Sanitation Fee. There will be a 1% interest charge to the Sanitation Fee on the 15<sup>th</sup> of each month that this remains unpaid.

Late taxes can be paid based on the schedule to the left of the value in the box until September 15<sup>th</sup>. After September 15<sup>th</sup> contact the City Chamberlain's Office for the correct amount due.

## 8. Installment Two

**Due September 15<sup>th</sup> of each year.** No penalty applies if paid by the due date.

Tear off the stub and return with your payment. Make checks payable to "City of Elmira". Payments may be made at any Chemung Canal Trust Company Branch or by mail. Check the Payment Receipt Request box to request a receipt.

A 5% penalty applies if paid after September 15<sup>th</sup> to all charges except the Sanitation Fee. There will be a 1% interest charge to the Sanitation Fee on the 15<sup>th</sup> of each month that this remains unpaid.

Late taxes can be paid based on the schedule to the left of the value in the box until December 15<sup>th</sup>. After December 15<sup>th</sup>, all late taxes are turned over to the Chemung County Treasurer's Office at 320 E. Market St., Elmira, NY 14901. Contact the County Treasurer's Office for the amount due.

## 9. See Reverse Side

Turn the bill over for important information regarding change of address, third party notification, exemptions, assessment complains, and payment information.

## Summary

### When:

First Installment Due: May 15th

Second Installment Due: September 15th

### Where:

Any Chemung Canal Trust Company Branch

### Late Payments:

First Installment: After September 15th, pay at Chamberlain's Office, City Hall

Second Installment: After December 15th, pay at County Treasurer's Office

If you have any additional questions about your tax bill, please contact the City Chamberlain's Office at (607) 737-5661.



## Get More on the Web!

***Proposed and Adopted City Budget***

***Tax Rates for City, County, and School District***

***Assessment Exemption Information***

***Assessment Grievance Information***

***Review the City Council Agenda and Minutes***

***Send email to your City Officials***

**[www.cityofelmira.net](http://www.cityofelmira.net)**