



Department of
Taxation and Finance

Nonie Manion
Acting Commissioner of
Taxation and Finance

OFFICE OF REAL PROPERTY TAX SERVICES

W.A. HARRIMAN CAMPUS
ALBANY, NEW YORK 12227

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Timothy J. Maher
Director of
Real Property Tax Services

April 2, 2018

Peter Barber, Supervisor
Town of Guilderland
P.O. Box 339
5209 Western Tpk.
Guilderland, NY 12084

Dear Mr. Barber

This will acknowledge your request for segment special equalization rates for the purpose of apportioning the 2018-2019 school tax levies to the Town of Guilderland segments of the Mohonasen, Schalmont, and Voorheesville School Districts.

Segment special equalization rates are established pursuant to section 1314 of the Real Property Tax Law. This provides that a segment special equalization rate will be established if it is determined by the Commissioner of Taxation and Finance that the use of the town-wide equalization rate would result in an inequitable apportionment of the school tax levy. The Office of Real Property Tax Services procedures define the process to be followed in making determinations regarding segment rates.

Your request, along with staff recommendations, will be presented to the Commissioner of Taxation and Finance who will review and make a final determination no later than 15 days prior to the last date allowed by law for the levy of school taxes. A preliminary report containing staff recommendations will be provided to you in advance. You will have the opportunity to submit information or make comments in response to this report before a final determination is made. The same opportunity to submit information and make comments is available to all parties affected by the segment rate.

If you have any questions, please contact me by telephone at (518) 402-6396 or by electronic mail at jason.ayotte@tax.ny.gov.

Sincerely,

Jason Ayotte
Real Property Analyst
Equalization Support Services