



December 2016

A Message from Supervisor LaFountain regarding the 2017 Combined Town & County Tax Bill

Dear Penfield Property Taxpayer:

The 2017 Combined Town and County Tax Bills will be mailed to property owners on December 31, 2016.

I would like to share information you may find helpful as you review your bill. You may wish to have your tax bill on-hand as you read through this information.

Please note:

- Your bill may not contain all of the elements I will describe because not all properties are located within parks, lighting, sewer, or other special districts.
- Some items on your tax bill are based on the assessed valuation of your property and others are charged at a flat rate.
- The Combined Town and County Tax Bill does not include the operation of school districts. The Penfield, Pittsford, and Webster school districts that serve Penfield residents are separate entities with their own elected school boards and budgets. School district taxes are levied in September of each year.

Town Tax Rate

The 2017 Town of Penfield tax rate is \$2.695 per \$1,000 assessed property valuation. As an example, a property with an assessed valuation of \$180,000 (shown on the tax bill as "Total Assessed Value") will have a town tax of \$485.10 (180,000 divided by 1,000 = 180; 180 x 2.695 = 485.10).

County Tax Rate

The 2017 Monroe County budget tax rate is \$8.39 per \$1,000 assessed valuation for the Town of Penfield after the town's allocation of county sales tax is applied.

Note: The City of Rochester, villages, and school districts receive their sales tax allocations in cash. Towns receive a portion of county sales tax in cash; the balance is given as a sales tax credit on the county tax rate.

The following is a description of some elements of your tax bill:

Tax Levy

The town tax levy finances town services such as snow removal, repair, and maintenance of town roads. The tax levy also funds the services of the public library, parks, recreation programs, town courts, and general town operations. The town receives reimbursement from Monroe County and New York State for snow and ice control. Approximately 44% of the town budget supports the Department of Public Works with necessary equipment and supplies.

Special Districts

- **Fire District** rates vary depending on property location. The Town of Penfield has three fire districts, each with its own elected commissioners who prepare a budget and levy a tax. The Town of Penfield acts as tax collector for fire districts; it does not have responsibility for fire district budgets.
- The **Penfield Ambulance** tax for 2017 is \$.022 per \$1,000 and applies only to residents in that district.
- The **County Pure Waters District 2 (PW2)** charge is for capital cost (CAP) and operation and maintenance (O&M). Homes not in a sanitary sewer district pay only the parcel charge. Pure Waters funds cover debt services on the County Pure Waters sewer system that was designed to help abate pollution of Irondequoit Creek and Irondequoit Bay.
- The **Town-wide Light District** charge of \$.0590 per \$1,000 funds maintenance of streetlights commissioned by the town board.
- The **Consolidated Water District** charge funds debt service for this town-wide district; the rate is \$.0028 per \$1,000 for 2017.
- The **Penfield Drainage District** levy funds maintenance and improvement of the town-wide storm drainage system, which includes storm sewers as well as many creeks and streams. The levy per household is approximately \$3.83; the levy for vacant land is calculated using a formula based on acreage.
- The **Sewer Debt Service** charge supports the debt of the Consolidated Sewer District. All properties within the Penfield Consolidated Sanitary Sewers District pay sewer debt service of \$67.85 per household (unit). Only properties that are connected to the sanitary sewer system are required to pay operation and maintenance; the Sewer Operation and Maintenance charge for 2017 is \$41.49.

Payments

Tax bills may be paid in full or by installment using the payment stubs at the bottom of the tax bill. Payments may be made by mail, in person at the Tax Receiver's office in the Penfield Town Hall (3100 Atlantic Avenue, Penfield, NY 14526), at M&T Bank locations in Penfield, or at the drop box at the town hall. Please call the Tax Receiver with any questions at 340-8626.

Sincerely,

R. Anthony LaFountain
Town Supervisor

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