The mission of the Wappingers Central School District is to empower all of our students with the competencies and confidence to challenge themselves, to pursue their passions and to realize their potential while growing as responsible members of their community.

WE BELIEVE…
…the collaboration needed for meaningful change is built on honesty, trust and respect.
…embracing diversity in all its forms enriches the human experience.
…health and quality of a community are dependent on the responsible contributions of all its members.
…that active and continuous learning is essential for individuals and communities to flourish.
…everyone can realize their potential and when they do, both they and the community thrive.
GAINING A BETTER UNDERSTANDING OF SCHOOL TAX RATES

- **Assessments** are the valuation of real property including exempt properties and whether such property is subject to valuation by each Town’s assessor.

- **Equalization Rates** are the percentage of full values set by NYS at which the taxable real property for a municipality is assessed.

- The **Tax Levy** is the amount received in property taxes.

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2019-2020 SCHOOL TAX RATES

- The “tax cap” applies to the tax levy – not to tax rates by town or a taxpayer’s bill
- The legislation caps the tax levy limit at 2.0% for 2019-2020
  - Exclusions for 2019-2020 – Capital Levy only
- WCSD met the requirements for STAR refunds through government efficiency plans
- WCSD participated in the County Executive’s Shared Services Panel
- Superintendent/Municipality meetings – convened quarterly
- School Budget & Tax documents available on website

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We believe the health and quality of a community are dependent on the responsible contributions of all its members.
2019-2020 Revenue Sources

Board Adopted Budget $234,950,988

We believe that active and continuous learning is essential for individuals and communities to flourish.
HOW ARE SCHOOL TAXES CALCULATED?

Assessments

- Each town assessor determines the valuation of real property including exempt properties and whether such property is subject to valuation
- Clergy and firefighter exemptions remain in existence in 2019-2020
- Tax grievance day is in May for each town
- Final assessments received from each town in mid-August and broken down by Homestead & Non-Homestead

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HOW ARE SCHOOL TAXES CALCULATED?

**Equalization Rates**

- Percentage of full values at which the taxable real property for a municipality is assessed
- Used to create uniform assessments and rates among municipalities
  (ie: market value = selling price)
- Finalized by the Office of Real Property Tax Services in mid-August
- All towns have rate of 100% (fully equalized) with the exception of Philipstown at 45.85% and Kent at 95.85%

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HOW ARE SCHOOL TAXES CALCULATED?

**Tax Levy**

- Total amount of money to be raised by the school district after all other sources of revenue are identified
- The portion of the budget funded by property taxes
- The tax cap legislation has changed the budget process with the tax levy at the forefront of the conversations and planning
- District decision to remain within the tax cap (simple majority) or to exceed the tax cap (super majority)

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**DUTCHESS COUNTY**

- **2019-2020 Avg Homestead tax rate per $1,000**: $16.33
- **$0.31 decrease from 2018-2019**

- **2019-2020 Avg Non-Homestead tax rate per $1,000**: $22.20
- **$0.53 decrease from 2018-2019**

**2018-2019**

<table>
<thead>
<tr>
<th>Approved Tax Levy</th>
<th>2019-2020 Approved Tax Levy</th>
</tr>
</thead>
<tbody>
<tr>
<td>$165,627,869</td>
<td>$169,171,293</td>
</tr>
</tbody>
</table>

**2018-2019 to 2019-2020**

<table>
<thead>
<tr>
<th>$ Increase</th>
<th>% Increase</th>
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</thead>
<tbody>
<tr>
<td>$3,543,424</td>
<td>2.14%</td>
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**Levy Amount**

<table>
<thead>
<tr>
<th>Year</th>
<th>Amount</th>
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<tbody>
<tr>
<td>2016-2017</td>
<td>$159,426,539</td>
</tr>
<tr>
<td>2017-2018</td>
<td>$160,936,353</td>
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<tr>
<td>2018-2019</td>
<td>$165,627,869</td>
</tr>
<tr>
<td>2019-2020</td>
<td>$169,171,293</td>
</tr>
</tbody>
</table>

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Comparison of the taxable assessed values and tax rates over recent years reflect a minimal change for homestead taxpayers (Dutchess County & inclusive of clergy and firefighter exemption) and show stability and small growth.

<table>
<thead>
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</thead>
<tbody>
<tr>
<td>East Fishkill</td>
<td>$2,694,537,125</td>
<td>$2,754,204,782</td>
<td>$2,953,902,317</td>
<td>2.21%</td>
<td>7.25%</td>
</tr>
<tr>
<td>Fishkill</td>
<td>$1,154,212,083</td>
<td>$1,196,483,828</td>
<td>$1,238,196,430</td>
<td>3.66%</td>
<td>3.49%</td>
</tr>
<tr>
<td>LaGrange</td>
<td>$98,340,915</td>
<td>$99,429,990</td>
<td>$101,125,207</td>
<td>1.11%</td>
<td>1.70%</td>
</tr>
<tr>
<td>Poughkeepsie</td>
<td>$818,104,600</td>
<td>$836,040,533</td>
<td>$916,372,552</td>
<td>2.19%</td>
<td>9.61%</td>
</tr>
<tr>
<td>Wappinger</td>
<td>$1,789,185,207</td>
<td>$1,895,748,349</td>
<td>$1,967,645,556</td>
<td>5.96%</td>
<td>3.79%</td>
</tr>
</tbody>
</table>

We believe that active and continuous learning is essential for individuals and communities to flourish.
WAPPINGERS CENTRAL SCHOOL DISTRICT
Working Together
for our Entire Learning Community

Brinckerhoff • Evans • Fishkill • Fishkill Plains
• Gayhead • Kinry • Oak Grove • Myers • Sheafe • Vassar

Van Wyck • Wappingers • John Jay • Orchard View • Roy C. Ketcham
In working together as an Entire Learning Community WCSD has...

- Fiscally responsible balanced budgets consistently prepared and approved by the local community
- Solid property values by the Towns & Villages
- Consistent NYS Equalization Rates
- Minimal increases in tax levies

Result in.....

Stability in tax rates from year-to-year

and

the sustainability and enhancement of student programs and District infrastructure

We believe everyone can realize their potential and when they do, both they and the community thrive.
HISTORICAL DATA ON WCSD SCHOOL TAXES

Past School Tax Rate presentations can be viewed at:

2018-2019 Tax Rates
2017-2018 Tax Rates
2016-2017 Tax Rates
2015-2016 Tax Rates