

APPORTIONMENT

How does it work?

- Show Jefferson County apportions the tax levy and arrives at a tax rate for each town and the City of Watertown.
- Show the shift in tax municipal tax burdens that occurred due to changes in Equalization Rates and Revaluations.

MUNICIPALITY	TAXABLE VALUATION
City of Watertown	834,422,863
Adams	150,007,762
Alexandria	256,646,545
Brownville	258,641,716
Champion	181,886,943
Leray	303,007,799
Orleans	327,210,508
Watertown	262,564,870
Remaining Towns	1,697,387,965
TOTALS	4,271,776,971

STEP 1

Calculate the total taxable valuation for every municipality.

MUNICIPALITY	TAXABLE VALUATION	TAXABLE VALUATION W/ EXEMPTIONS
City of Watertown	834,422,863	838,102,347
Adams	150,007,762	150,264,427
Alexandria	256,646,545	256,679,533
Brownville	258,641,716	259,380,013
Champion	181,886,943	182,310,153
Leray	303,007,799	303,993,132
Orleans	327,210,508	327,718,571
Watertown	262,564,870	262,667,615
Remaining Towns	1,697,387,965	1,700,627,946
TOTALS	4,271,776,971	4,281,743,737

STEP 2
Add back in to the totals the exempt values of the following exemptions

Vet Fund
Vet % exemptions
Clergy Exemptions

STEP 3

Calculate the Full Value for each Municipality

$$D = B/C$$

MUNICIPALITY	TAXABLE VALUATION	(B) TAXABLE VALUATION W/ EXEMPTIONS	(C) EQ. RATE	(D) FULL VALUE
City of Watertown	834,422,863	838,102,347	100	838,102,347
Adams	150,007,762	150,264,427	85	176,781,679
Alexandria	256,646,545	256,679,533	58	442,550,919
Brownville	258,641,716	259,380,013	90	288,200,014
Champion	181,886,943	182,310,153	100	182,310,153
Leray	303,007,799	303,993,132	100	303,993,132
Orleans	327,210,508	327,718,571	100	327,718,571
Watertown	262,564,870	262,667,615	73	359,818,651
Remaining Towns	1,697,387,965	1,700,627,946		2,340,144,494

TOTALS

4,271,776,971

4,281,743,737

5,259,619,960

STEP 4

Determine each Municipality's % of Jefferson County Full Value

$$E = D/F$$

MUNICIPALITY	TAXABLE ASSESSED VALUATION	TAXABLE VALUATION W/ EXEMPTIONS	EQ. RATE	(D) FULL VALUE	(E) APPOR. %
City of Watertown	834,422,863	838,102,347	100	838,102,347	0.15934656
Adams	150,007,762	150,264,427	85	176,781,679	0.03361111
Alexandria	256,646,545	256,679,533	58	442,550,919	0.08414123
Brownville	258,641,716	259,380,013	90	288,200,014	0.05479484
Champion	181,886,943	182,310,153	100	182,310,153	0.03466223
Leray	303,007,799	303,993,132	100	303,993,132	0.05779755
Orleans	327,210,508	327,718,571	100	327,718,571	0.06230841
Watertown	262,564,870	262,667,615	73	359,818,651	0.06841153
Remaining Towns	1,697,387,965	1,700,627,946		2,340,144,494	0.44492654
TOTALS	4,271,776,971	4,281,743,737	(F)	5,259,619,960	1

STEP 5

Calculate Distribution of County Levy

$$B = A \times \text{Levy}$$

MUNICIPALITY	(A) APPOR. %	(B) COUNTY LEVY DISTRIBUTION
City of Watertown	0.15934656	\$6,555,788.04
Adams	0.03361111	\$1,382,818.24
Alexandria	0.08414123	\$3,461,713.28
Brownville	0.05479484	\$2,254,352.60
Champion	0.03466223	\$1,426,062.97
Leray	0.05779755	\$2,377,889.23
Orleans	0.06230841	\$2,563,473.90
Watertown	0.06841153	\$2,814,566.52
Total - Remaining Towns	0.44492654	\$18,305,033.21

TOTAL LEVY \$ 41,141,698.00

STEP 6

Calculate the full value tax rate and individual town tax rates

$$C = B/(A/1000)$$

MUNICIPALITY	(A) TAXABLE FULL VALUE	APPOR. %	(B) COUNTY LEVY	(C) TAX RATE
COUNTY TOTALS	5,259,619,960	100	41,141,698	7.82

TAX RATES IN OUR SAMPLE TOWNS

MUNICIPALITY	TAXABLE VALUATION	EQ. RATE	TAX RATE
City of Watertown	834,422,863	100	\$7.86
Adams	150,007,762	85	\$9.22
Alexandria	256,646,545	58	\$13.49
Brownville	258,641,716	90	\$8.72
Champion	181,886,943	100	\$7.84
Leray	303,007,799	100	\$7.85
Orleans	327,210,508	100	\$7.83
Watertown	262,564,870	73	\$10.72

A quick example of tax rates in towns not at full value

MUNICIPALITY	TAXABLE VALUATION	EQ. RATE	TAX RATE	FV RATE
Adams	150,007,762	85	\$9.22	\$7.84
Alexandria	256,646,545	58	\$13.49	\$7.82
Watertown	262,564,870	73	\$10.72	\$7.83

APPORTIONMENT SHIFTS

Yes, They do happen

Change in Apportionment % 2006-07

MUNICIPALITY	2006 APPOR. %	2007 APPOR. %
City of Watertown	0.15405204	0.15934656
Adams	0.03440822	0.03361111
Alexandria	0.08973435	0.08414123
Brownville	0.06059009	0.05479484
Champion	0.03002327	0.03466223
Leray	0.05567802	0.05779755
Orleans	0.05428649	0.06230841
Watertown	0.06589900	0.06841153
TOTALS	0.54467148	0.55507346

LEVY DISTRIBUTION EXAMPLE

2006 & 2007 Assumed levy of \$39,247,520 *

* 2006 actual levy

MUNICIPALITY	2006 APPOR. %	LEVY DIST.	2007 APPOR. %	LEVY DIST.
City of Watertown	0.15405204	\$6,046,160.52	0.15934656	\$6,253,957.30
Adams	0.03440822	\$1,350,437.30	0.03361111	\$1,319,152.81
Alexandria	0.08973435	\$3,521,850.70	0.08414123	\$3,302,334.80
Brownville	0.06059009	\$2,378,010.77	0.05479484	\$2,150,561.43
Champion	0.03002327	\$1,178,338.89	0.03466223	\$1,360,406.54
Leray	0.05567802	\$2,185,224.20	0.05779755	\$2,268,410.38
Orleans	0.05428649	\$2,130,610.10	0.06230841	\$2,445,450.67
Watertown	0.06589900	\$2,586,372.32	0.06841153	\$2,684,982.91
TOTALS	0.54467148	\$21,377,004.80	0.55507346	\$21,785,256.85

Shifts can be Significant

MUNICIPALITY	2006 LEVY DIST	2007 LEVY DIST	CHANGE
City of Watertown	\$6,046,160.52	\$6,253,957.30	\$207,796.78
Adams	\$1,350,437.30	\$1,319,152.81	(\$31,284.49)
Alexandria	\$3,521,850.70	\$3,302,334.80	(\$219,515.89)
Brownville	\$2,378,010.77	\$2,150,561.43	(\$227,449.34)
Champion	\$1,178,338.89	\$1,360,406.54	\$182,067.65
Leray	\$2,185,224.20	\$2,268,410.38	\$83,186.18
Orleans	\$2,130,610.10	\$2,445,450.67	\$314,840.57
Watertown	\$2,586,372.32	\$2,684,982.91	\$98,610.59

How they stack up!

MUNICIPALITY	2006 LEVY DIST	2007 LEVY DIST	CHANGE	
Orleans	\$2,130,610.10	\$2,445,450.67	\$314,840.57	REVAL
City of Watertown	\$6,046,160.52	\$6,253,957.30	\$207,796.78	ANNUAL
Champion	\$1,178,338.89	\$1,360,406.54	\$182,067.65	REVAL
Watertown	\$2,586,372.32	\$2,684,982.91	\$98,610.59	
Leray	\$2,185,224.20	\$2,268,410.38	\$83,186.18	ANNUAL
Adams	\$1,350,437.30	\$1,319,152.81	(\$31,284.49)	
Alexandria	\$3,521,850.70	\$3,302,334.80	(\$219,515.89)	
Brownville	\$2,378,010.77	\$2,150,561.43	(\$227,449.34)	

MUNICIPALITY**2006-2007**

Orleans	REVAL	\$314,840.57
City of Watertown	ANNUAL	\$207,796.78
Champion	REVAL	\$182,067.65
Watertown		\$98,610.59
Leray	ANNUAL	\$83,186.18
Pamelia		\$61,240.83
Hounsfield		\$47,090.09
Philadelphia		\$17,360.85
Theresa		\$7,394.67
Lyme		\$5,176.88
Rodman		(\$1,500.79)
Antwerp		(\$6,098.91)
Worth		(\$20,741.10)
Lorraine		(\$30,056.48)
Adams		(\$31,284.49)
Clayton		(\$34,418.66)
Wilna		(\$63,618.71)
Rutland		(\$67,081.70)
Henderson		(\$69,201.69)
Cape Vincent		(\$95,334.31)
Ellisburg		(\$158,463.01)
Alexandria		(\$219,515.89)
Brownville		(\$227,449.34)

Here is the
complete list with
changes from 2007
to 2007 assuming
no change in the
Levy

Questions?