

**LEVY DESCRIPTIONS
FOR COMBINED TOWN & COUNTY TAX BILL
TOWN OF HENRIETTA**

MONROE COUNTY BUDGET:

STATE & FEDERAL MANDATES are services that the County is either required to provide under State/Federal Law or State/Federal government funding determines these services be provided.

- **Medicaid Tax** funds an entitlement program that provides the cost of medical services for the elderly, disabled, and qualifying children and adults.
- **Other Social Services Mandates** are programs which include Foster Care, Day Care, Safety Net, Family Assistance, Special Children's Services, Youth Bureau Services, Office for the Aging, Mental Health Services.
- **Public Safety Mandates** are included in the following departments: Public Safety, Sheriff, District Attorney (DA), and Public Defender (PD). Some of the services include all of the DA & PD offices, Unified Court System, Probation, County Jail, Civil Bureau of the Sheriff's Office, and Court Security.
- **Other Mandated Services** include State/Federal Mandates exclusive of those provided by the Human Services Department and the Public Safety Sector. Some of the services include Monroe Community College, RGRTA (Transportation Authority) as well as services provided by the Public Health Department.

TOTAL STATE & FEDERAL MANDATES is the total of the County budget items listed above.

GENERAL COUNTY SERVICES are the additional services provided by the County exclusive of those required by State/Federal Law. Some of the services include Sheriff's Road Patrol, County roads and bridges, County Parks, 911 Communication Center, and staff departments.

TOTAL COUNTY BUDGET is the sum of the TOTAL STATE/FEDERAL MANDATES and the COUNTY SERVICES.

SALES TAX CREDIT - HENRIETTA represents the share of total sales tax collection credited to towns (outside of villages). Whereas villages and the City of Rochester receive their total allocation of sales tax in cash, property owners in towns receive a portion of their sales tax as a credit, which reduces their property tax bill.

NET AMOUNT DUE FOR BUDGET is equal to the TOTAL COUNTY BUDGET line less the SALES TAX CREDIT amount.

COUNTY SERVICES-LOCALITIES consists of charges for Election Expenses, Tax Roll and Bill Preparation, Mutual Aid Fire Training, Snow Plow Tax, etc. which under State Law, may be charged back to specific municipalities through assessments against property in those municipalities.

TOWN OF HENRIETTA BUDGET:

HENRIETTA TOWN TAX as determined by the Town Board after a Public Hearing on the Preliminary Budget. The Henrietta Town Tax 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.

SPECIAL DISTRICTS:

- **HENRIETTA FIRE DISTRICT** budget and tax levy is prepared by the elected commissioner of the district. The Town of Henrietta acts as a collector for the Fire District but does not have responsibility for the budget.
- **HENRIETTA AMBULANCE** budget and tax levy is prepared by the Board of Directors for the Ambulance. The Town of Henrietta acts as a collector for the Henrietta Ambulance but does not have responsibility for the budget.
- **PURE WATERS** charge is for capital cost (CAP) and operation and maintenance (O&M). 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 Pure Waters tax rates are determined by Monroe County Pure Waters.
 - **P.W. 5 Capital Charge (Line 1)** is for capital improvements each household shares to maintain the lines each year. Fee is based on the amount of water a household consumes within 1 year. Dates of usage are from July 1st through June 30th of the previous year. (Calculation of fee is based on 60,000 gallons = 1 unit. Unit value is determined by the County.)
 - **P.W. 5 O/M Gal (Line 2)** (Operation/Maintenance) is based on the amount of water a household consumes within 1 year. This water comes into the home and is a surcharge. Usage comes from the Monroe County Water Authority. Dates of usage are from July 1st through June 30th of the previous year. (5 is the Pure Waters district the property is located in – All Henrietta properties are district 5)
- **HENRIETTA STREET LIGHT DISTRICT** is to maintain the streetlights managed by the Town of Henrietta. Only those within a street light district will see this line item on their tax bill.
- **HENRIETTA PARK DISTRICT** is to maintain parks and/or greenbelts managed by the Town of Henrietta. There are twenty-four (24) districts and only residents within a park or greenbelt district will have this line item on their tax bill.

- **HENRIETTA CONSOLIDATION DRAIN** funds the maintenance and improvement of the town-wide storm drainage system, which includes storm sewers as well as creeks and streams. The levy is based on acreage and anything over 1/2 acre is charged additional units.

| | <u>Property Class</u> | <u>Unit Allocation</u> |
|-------------|--------------------------------------|--|
| Vacant | Any 300 or 100 | 1.00 units for 1st 1/2 acre 0.10 units for each additional 1/2 acre |
| Residential | 210, 240, 250 | 2.00 units for 1st 1/2 acre 1.00 units for next 1/2 acre 0.10 units for each additional 1/2 acre |
| Commercial | 220, 230, 400, 500, 600, 700, 800 | Total AV divided by acreage, into category A, B, C, or D: A) Less than \$175,000 per acre: 2.00 units per 1st 1/2 acre 2.00 units each additional 1/2 acre B) \$175,000 to \$350,000 per acre: 2.50 units for 1st 1/2 acre 2.50 units each additional 1/2 acre C) \$350,000 to \$525,000 per acre: 3.00 units for 1st 1/2 acre 3.00 units each additional 1/2 acre D) Greater than \$525,000 per acre: 3.50 units for 1st 1/2 acre 3.50 units each additional 1/2 acre |

- **RESIDENT SEWER RENT** This is an annual sewer charge to support the Henrietta Sewer District No. 1 and its extensions in the town and allows the Town of Henrietta to fund maintenance and upkeep of the sewer lines within the town.
- **SEWER EXTENSIONS** are levies on the tax bill to repay a loan taken by the Town of Henrietta to create a sewer extension to a new area of the town. Only those within an extension district have this line item on their tax bill. Once the loan is paid off these charges are no longer billed and rates vary based on the loan and the maturity date of the loan.