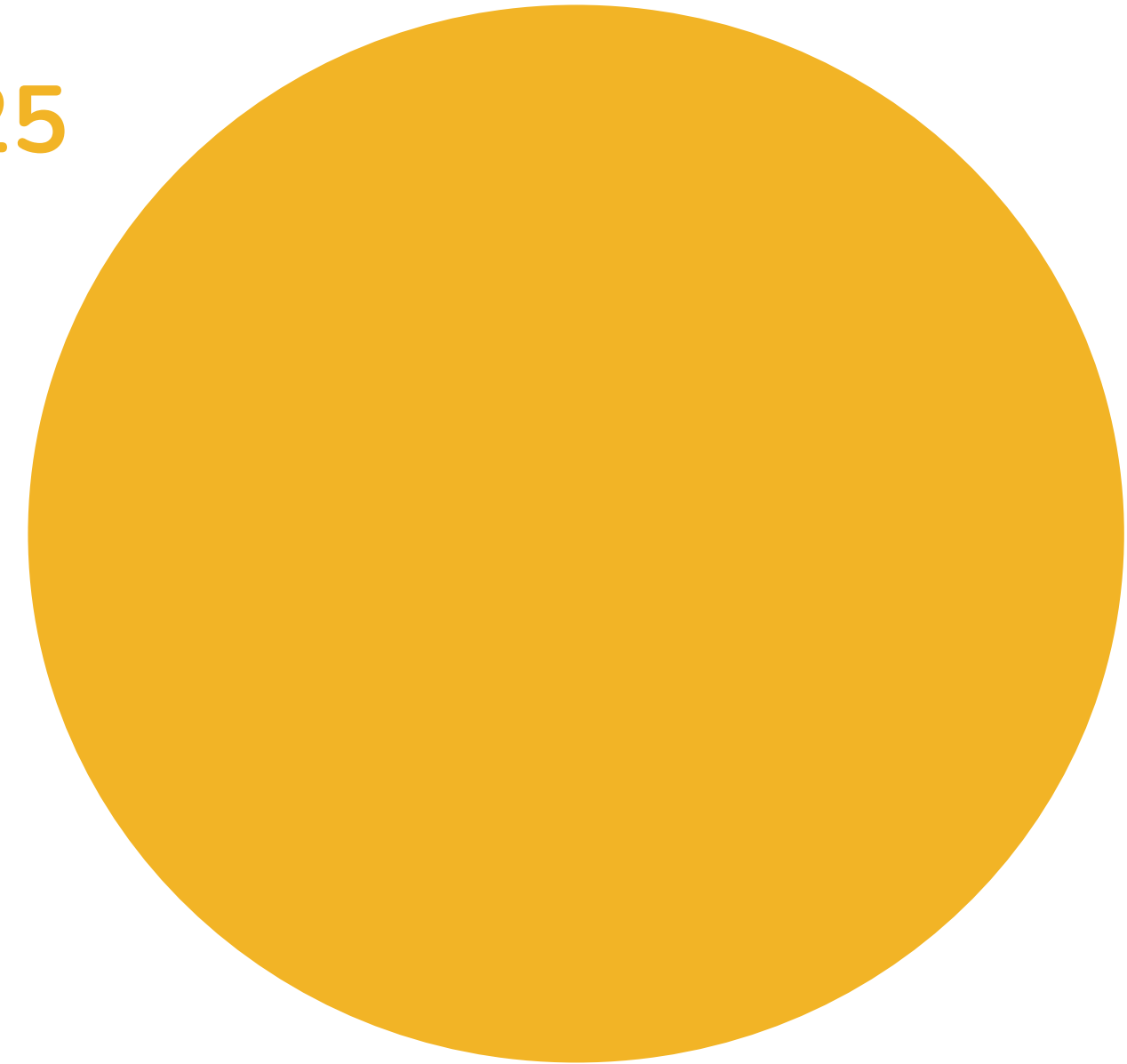


● ●
2025-26 Tax Warrant

August 19, 2025



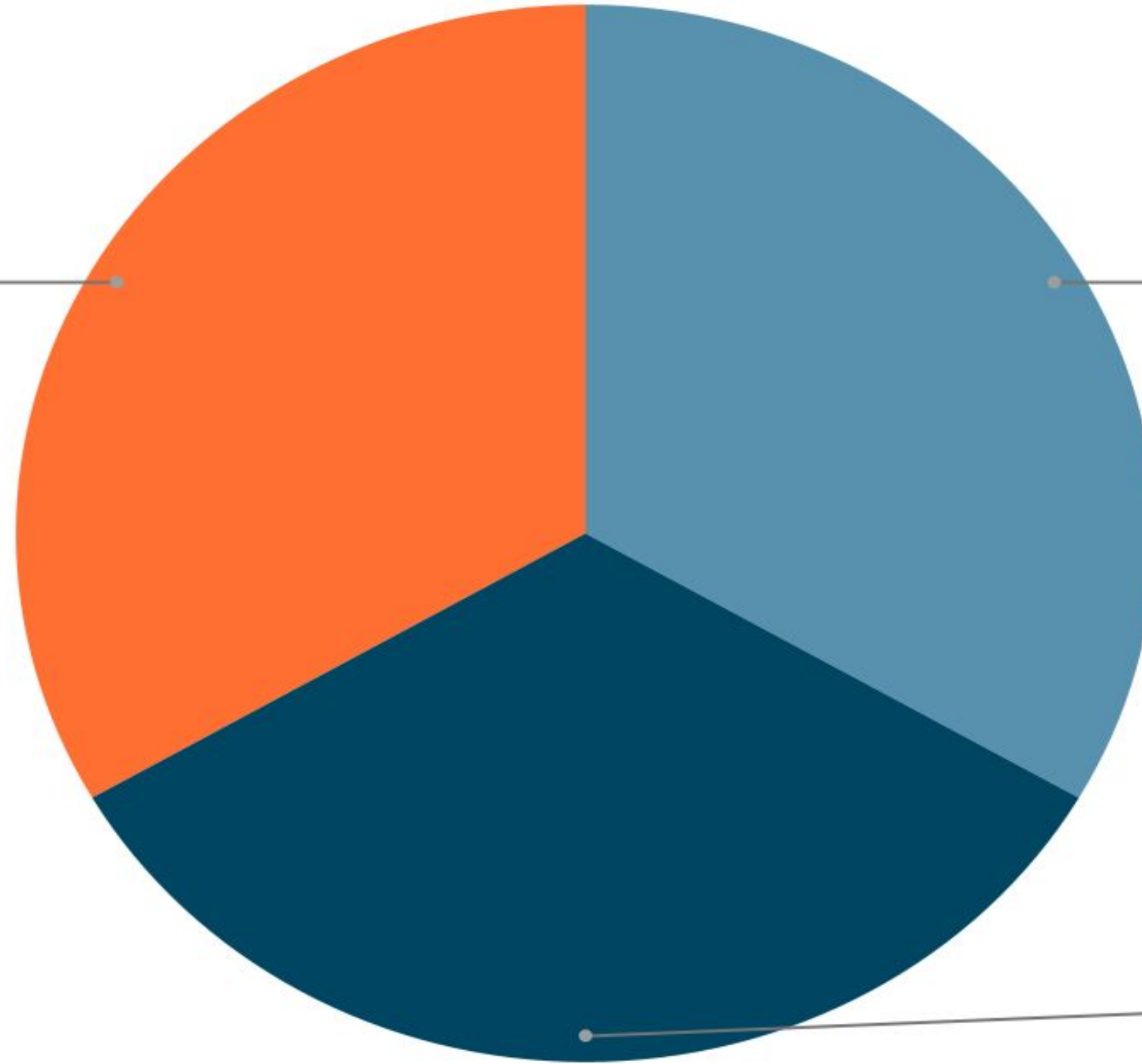
Reminder-3 Parts to the Tax Formula



Equalization Rates- State
33.3%

Tax Levy - District
33.3%

Assessments - Towns
33.3%

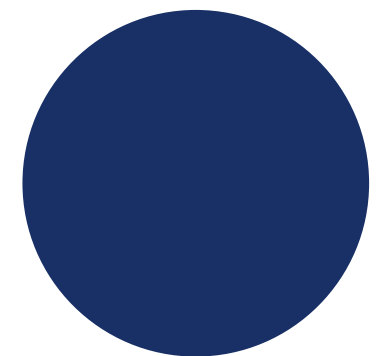
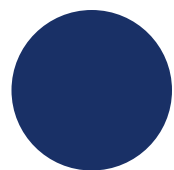




Part 1-Tax Levy



- ✓ \$127,549,054–Budgeted Levy (Cap Compliant)
- ✓ \$127,441,122–Proposed Actual Levy This Evening
 - Required to reduce the levy under Tax Cap Law by the annual Re-levy amounts
 - \$107,931 in uncollected taxes that will get added to our collection this year (Webster & Penfield make up 100%)
 - Very rarely do we have Wayne County parcels in this calculation



Part 2-Assessments

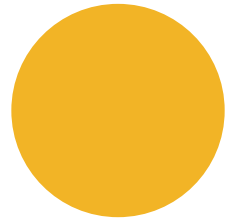


<u>Town</u>	<u>25-26 Valuation</u>	<u>24-25 Valuation</u>	<u>Variance</u>	<u>Percent</u>	<u>District %</u>
Penfield	\$ 1,813,691,633	\$ 1,804,024,763	\$ 9,666,870	0.54%	35.56%
Webster	\$ 3,261,823,227	\$ 3,226,841,534	\$ 34,981,693	1.08%	63.95%
Ontario	\$ 2,328,903	\$ 2,333,078	\$ (4,175)	-0.18%	0.05%
Walworth	\$ 23,020,955	\$ 22,171,978	\$ 848,977	3.83%	0.45%
District	\$ 5,100,864,718	\$ 5,055,371,353	\$ 45,493,365	0.90%	100.00%

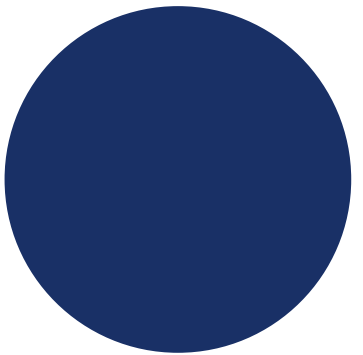




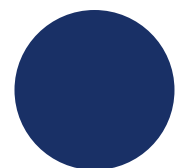
Part 3-Equalization Rates



Town	2025-26 Rate	2024-25 Rate	% Change
Penfield	75%	87%	(12%)
Webster*	48%	52%	(4%)
Ontario	72%	76%	(4%)
Walworth	70%	74%	(4%)



*Lowest in Monroe County





Final Rates-Per Thousand?

	<u>2023-24</u>	<u>2024-25</u>	<u>2025-26</u>	<u>Variance</u>	<u>% Variance</u>
Penfield	17.081053	17.086508	18.369378	\$1.28	7.51%
Webster	27.683099	28.587096	28.702192	\$0.12	0.40%
Ontario	19.403196	19.831094	19.375594	(\$0.46)	-2.30%
Walworth	19.876444	20.367070	19.929183	(\$0.44)	-2.15%
True Tax Value	16.057100	14.866020	13.777654	(\$1.09)	-7.32%

Estimated Average Home Impact - \$250,000*



	<u>2024-25</u>	<u>2025-26</u>	<u>Yearly Variance</u>	<u>Monthly Variance</u>
Penfield	\$ 4,271.63	\$ 4,592.34	\$ 320.71	\$ 26.73
Webster	\$ 7,146.77	\$ 7,175.55	\$ 28.78	\$ 2.40
Ontario	\$ 4,957.77	\$ 4,843.90	\$ (113.87)	\$ (9.49)
Walworth	\$ 5,091.77	\$ 4,982.30	\$ (109.47)	\$ (9.12)
True Tax Value	\$ 3,716.51	\$ 3,444.41	\$ (272.10)	\$ (22.67)

*Based on Real Estate Survey Data





Comparison to Budget Projection

Where were the projections off?

- ✓ Assessments were up 0.9% districtwide
- ✓ Projected 1.58% in April
 - Penfield came in 1% lower than estimated for calculation
- ✓ Equalization Rates did not change from April projections

	Budget Projection	Actual Rates	Variance	% Change
Penfield	\$18.285101	\$18.369378	\$0.08	0.46%
Webster	\$28.570525	\$28.702192	\$0.13	0.46%
Ontario	\$19.267127	\$19.375594	\$0.11	0.56%
Walworth	\$19.817617	\$19.929183	\$0.11	0.56%



The Power of Equalization-*Rates Change*



	Actual Rates	100% Equalization	Variance	% Change
Penfield	18.369378	13.790642	(\$3.30)	-19.29%
Webster	28.702192	13.790636	(\$14.80)	-51.76%
Ontario	19.375594	13.747063	(\$6.08)	-30.68%
Walworth	19.929183	13.747063	(\$6.62)	-32.50%
True Tax Rate	13.777654	13.790470	(\$1.08)	-7.23%

- ❑ Why are they not all the same?
 - ❑ Sales Tax is allocated to each town based on **BUDGETARY** expectations and we are split between 2 counties
- ❑ Many variables at play with this scenario
 - ❑ Assessed values will go up with all towns at 100%, but the unknown amount will also impact these figures (utilized a rate of change based on Penfield’s recent reassessment)



Changes to STAR limits-Capped at 2%



Town	2025-26 Rate		2024-25 Rate	
STAR Level	Basic	Enhanced	Basic	Enhanced
Penfield	\$482	\$1,349	\$512	\$1,390
Webster	\$497	\$1,391	\$532	\$1,391
Ontario	\$500	\$1,380	\$547	\$1,380
Walworth	\$511	\$1,403	\$561	\$1,409





A Few Reminders



- ✓ It's August 19th...bills go out next week
- ✓ It is not unheard of for last minute assessment changes or STAR changes to be made
- ✓ Those changes may cause tax rates to be recalculated
 - Will notify the BOE if that happens
 - The new rate on your tax bill may not match what was approved tonight!
- ✓ BOE will approve updated rates in September retroactively
 - This has happened before in previous years



OneWebster

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Thank You Questions?

[Tax Website](#)