

**Q: What is DIRECT ASSESSMENT?**

A: If a property owner has not paid a water bill, sidewalk repair, or has had their property cleaned up by the Town, that charge is placed on their tax bill.

**Q: How do I get an official receipt of payment?**

A: The second half payment stub has a check-off box. Place an "X" in that box if you want an official receipt mailed to you at the end of tax collection.

**Q: What is the purpose of the PAYOR line on the payment stub?**

A: If you are not the person whose name appears on the payment stub, clearly print your name on the PAYOR stub.

**PLEASE NOTE THAT THE BACK OF THE TAX STATEMENT AND PAYMENT STUBS CONTAIN INFORMATION.**

The back of the statement has explanations regarding the full payment discount, date on which timely tax payments must be paid, rate code definitions, meaning of certain abbreviations, and information on how to challenge your assessment or apply for assessment exemptions. There is a section that discusses overdue taxes and what you must do to satisfy a tax arrears situation. The back of the payment stubs also provides a form for changing owner name and billing address. If you are late in paying your taxes, there is a schedule of penalty arrears to assist you in making the correct payment.

Town Supervisor  
**JOSEPH SALADINO**



TOWN BOARD  
**Louis B. Imbroto**  
**Thomas P. Hand**  
**Steve Labriola**  
**Laura L. Maier**  
**Vicki Walsh**  
**Andrew A. Monteleone**

Town Clerk  
**Richard LaMarca**  
Receiver of Taxes  
**Jeffrey P. Pravato**

02/2025  
MB



# A Guide To UNDERSTANDING YOUR GENERAL TAX BILL

## A MESSAGE FROM TOWN RECEIVER OF TAXES JEFFREY P. PRAVATO



Dear Resident,

Every January starts a new property tax year, with the Oyster Bay Receiver of Taxes Office mailing more than 60,000 General Tax bills. Although the General Tax bill statement has not changed significantly since 1998, changes in the Nassau County Assessment system have introduced several new terms and concepts that have caused much misunderstanding and confusion.

This brochure explains the contents of the General Tax bill and provides basic definitions of terminology used in presenting tax billing information.

Please take a few minutes to read the material in this brochure. Many of the questions you may have will be explained.

If you need further assistance, please call my office at (516) 624-6400.

Cordially,

*Jeffrey P. Pravato*  
**JEFFREY P. PRAVATO**  
Receiver of Taxes

The Office of the Receiver of Taxes  
**(516) 624-6400**  
[www.OysterBayTown.com](http://www.OysterBayTown.com)

### THE FOLLOWING QUESTIONS AND ANSWERS WILL HELP EXPLAIN THE TERMINOLOGY AND INFORMATION THAT APPEAR ON YOUR GENERAL TAX STATEMENT:

**Q: What is the BILL NUMBER?**

A: This is the number your property has been assigned, it will be the same bill number every year.

**Q: What if my bill has the word "ARREARS" printed on the top left corner?**

A: If "Arrears" is printed on the front of the statement, taxes from one of more prior levies remains due and owing when this statement of taxes was prepared.

**Q: How much aid is being provided to local government?**

A: The amount of estimated New York State aid for Nassau County and the Town of Oyster Bay, along with the Town's share of sales tax revenue, is printed below the BILL NUMBER at the upper right hand corner of the statement.

**Q: What are the SD CODE/SECTION/BLOCK/LOT identifiers?**

A: Every piece of property in the Town is identified by School District (SD CODE), as well as by section, block and lot. When you call the Town for information about your property, you will be asked for these identifiers.

**Q: What is LOCATION?**

A: This is your property's physical location expressed as a street address. The County Assessor maintains this information. If it needs to be corrected, please contact both the Assessor and the Receiver of Taxes offices.

**Q: What is CLASS CODE?**

A: This is the property type code used by the Nassau County Assessor that categorizes the property's usage and class (last digit; 1-residential, 2-multi-unit/condo/apartment building, 3-public utility and 4-commercial or vacant land).

**Q: What does SIZE tell me?**

A: This is your property's square footage or acreage.

**Q: What is TAX SERVICE CODE?**

A: If you pay your taxes through an escrow account maintained by a mortgage lending institution (MLI) that uses a tax service organization to make tax payments, the organization's code number appears here.

**Q: What is TAXPAYER CODE?**

A: If you pay your taxes through an escrow account, this number identifies your mortgage lending institution (MLI). It is also known as a bank code.

**Q: What is ACCOUNT?**

A: If you pay your taxes through an escrow account maintained by a mortgage lending institution (MLI), this is its reference number that identifies your escrow account.

**Q: What does the box identified as EXEMPTION DESCRIPTION tell me?**

A: This box shows taxable values of all exemptions you are receiving on your General Tax bill. NON-EXEMPT is the taxable value of your property minus all other exemptions listed. The TAX RATE shown in the box is the full dollar amount per \$100 of TAXABLE VALUE used to calculate your General Tax.

**Q: What is NON-EXEMPT?**

A: NON-EXEMPT is the taxable value of your property minus all other exemptions listed. This value is used to calculate the TAX AMOUNTS for detail line items subject to assessment exemptions. If you are not entitled to exemptions, the NON-EXEMPT is the same as TOTAL ASSESSMENT and TAXABLE VALUE.

**Q: What is the FULL VALUE PER DEPT OF ASSESSMENT?**

A: This is the market value of your property at the time of the final assessment roll was established, approximately two years prior to receiving the tax bill.

**Q:What does TAX CODE mean?**

A: TAX CODE is a group code that uniquely identifies that total of all individual tax rates that apply to a specific area where your property is located. If you qualify for a general tax exemption (e.g. veteran, senior citizen, disability, home improvement, etc.) there is a TAX CODE for that type of grouping.

**Q:What does the TAX RATE tell me?**

A: TAX RATE is the dollar amount per \$100 of taxable value you are being charged for each General Tax line item. The CONSOLIDATED TAX RATE is a combination of the county, Town and special districts tax rates.

**Q:What if the Nassau County assessment value differs from a certified appraiser's value?**

A: You may use an appraiser's values as a basis for appealing the assigned FULL VALUE established by the Nassau County Assessor. Contact that office, (516) 571-1500, to get information on the procedure to be followed to challenge an assessment.

**Q:What does MAILING ADDRESS mean?**

A: The mailing address identifies the person or organization i.e. bank or mortgage company receiving the tax bill. If it needs correction, please immediately write to, or fax the Receiver of Taxes at 516-624-6415.

**Q:Which line items appearing under LEVY DESCRIPTION belong to Nassau County, the Town and special districts?**

A: **County:** County Environmental Bond Fund, County General Purposes, County Police, County Police Headquarters, Fire Protection, Nassau Community College, Sewage Collection District, Sewage Disposal District

**Town:** General Fund Town, Bldg Zoning Planning Mem Day, Town Highway, Unicorp Area Pub Parking Dist, Town Lighting Dist, Garbage Dist 1, Garbage Dist 2, Solid Waste Disposal Dist, Unincorporated Drainage Dist 1, Parks

**Special Districts:** Water, Fire, Gold Coast Library

**Q:What is TOTAL TAXES LEVIED?**

A: This is the total amount of taxes levied for that particular line item.

**Q:What is PCT OF CHANGE FROM LAST YEAR?**

A: This is the percent of increase or decrease in the total taxes levied in the current year as compared to the previous year.

**Q:What is the EXEMPTION CODE?**

A: If a line item is exempted for a reduced taxable value, a code identifier will appear here. The back of the tax bill shows the meaning of the identifier (e.g. P for veteran, S for senior, D for disability)

**Q:What is the TAXABLE VALUE?**

A: Your property's TAXABLE VALUE refers to a percentage of the FULL MARKET VALUE of your property as established by the Nassau County Department of Assessment. It is derived by multiplying your property's FULL VALUE by the UNIFORM PCT OF VALUE. The UNIFORM PCT VALUE is currently .25 percent.

**Q:What is the TAX RATE PER \$100?**

A: This is the line item's tax rate established by the county, Town or special district. It means for every \$100 of your property's assessed value, you pay the specified percentage of tax for that service.

**Q:What does the line item RESTORED TAXES mean?**

A: When a property with exemptions is sold to a new owner who is not entitled to those exemptions, it sometimes takes a while before the County Assessor is notified that the tax exempt status of the property has changed. Once the County Assessor is notified, the Assessor removes those exemptions and adds RESTORED TAXES on a future tax roll to recover any tax exemption to which the new homeowner was not entitled.

# ROAD MAP TO UNDERSTANDING YOUR TAX BILL

If "Arrears" appears here, delinquent taxes from prior year(s) were surrendered to the Nassau County Treasurer for collection

Address to mail tax payments →

Property ID (School District, Section, Block Lot) →

Your property's location →

Property Class Code-last digit identifies type  
1=Residential  
2=Condos & Apartments  
3=Utility  
4=Business & Open Space

Line Item Percent Change from prior year →

Line Item Total Taxes being levied →

County, Town, Special District Line Items →

Penalty Amount if payment is delinquent →

2nd Half Payment Stub →

Payment date due information →

To get official receipt, check here →

1st Half Payment Stub →

Payment date due information →

## STATEMENT OF TAXES

GENERAL TAX LEVY 2021

TOWN OF OYSTER BAY - COUNTY OF NASSAU

2021

EST. STATE AID - COUNTY \$230,340,743.00  
EST. STATE AID - TOWN \$16,773,992.00  
COUNTY SALES TAX CREDIT \$16,387,104.00

OFFICE HOURS: 9:00 A.M. to 4:45 P.M. MON. - FRI. (516) 624-6400

EST. STATE AID - COUNTY \$230,340,743.00  
EST. STATE AID - TOWN \$16,773,992.00  
COUNTY SALES TAX CREDIT \$16,387,104.00

STATEMENT OF TAXES 2021

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PROPERTY EXEMPTION	S.D. CODE	SECTION	BLOCK	LOT	EXEMPTION DESCRIPTION	TAX CODE	CONSOLIDATED TAX RATE	TAXABLE VALUE	TAX AMOUNT	
NON-EXEMPT VET-EL FUND	21	52	113	12	NON-EXEMPT VET-EL FUND	604 604P	337.369	\$653	\$322	
FULL VALUE PER DEPT OF ASSESSMENT	21001	01	01	052	FULL VALUE PER DEPT OF ASSESSMENT			390,000		
UNIFORM PCT OF VALUE	7.001				UNIFORM PCT OF VALUE			0.250		
								LAND ASSESSMENT	\$799	
								TOTAL ASSESSMENT		\$975

LEVY DESCRIPTION	TOTAL TAXES LEVIED	PCT CHANGE FROM LAST YEAR	EXEMPTION CODE	TAXABLE VALUE	TAX RATE PER \$100	TAX AMOUNT
COUNTY ENVIRONMENTAL BOND FUND	\$2,228,348.59	29.031	P	\$653	1.7900	\$11.680
COUNTY GENERAL PURPOSES	\$37,007,513.09	15.221	P	\$653	29.7120	\$194.010
COUNTY POLICE	\$63,478,652.75	6.075		\$975	61.8600	\$603.130
COUNTY POLICE HEADQUARTERS	\$48,232,702.53	10.615	P	\$653	38.7420	\$252.860
FIRE PREVENTION	\$3,090,290.02	4.388	P	\$653	2.4820	\$16.200
NASSAU COUNTY COLLEGE	\$10,156,484.50	0.637	P	\$653	8.1540	\$53.250
SEWAGE COLLECTION DISTRICT 3-P	\$900,395.20	0.381		\$975	6.4840	\$63.220
SEWAGE DISTRICT #3-NASSAU	\$12,909,035.87	2.282		\$975	15.4840	\$150.960
FIRE - BETHPAGE	\$2,276,664.71	1.833		\$975	26.5320	\$258.690
GARBAGE DIST 1	\$21,338,068.52	1.926		\$975	33.5100	\$326.720
PARKS - BETHPAGE	\$1,341,311.48	27.287		\$975	15.5620	\$151.730
PUBLIC PARKING - UNINCORPORATED	\$2,623,005.45	49.567		\$975	3.0500	\$29.730
SOLID WASTE DISPOSAL DIST	\$9,186,479.93	18.024		\$975	10.1240	\$98.700
TOWN LIGHTING DIST	\$2,724,514.76	1.599		\$975	3.1680	\$30.880
UNICORP DRAINAGE DIST 1	\$3,275,099.93	25.730		\$975	3.8080	\$37.120
WATER - BETHPAGE EXT NEW	\$1,055,059.45	23.172		\$975	22.1880	\$216.320
BLDG ZONING PLANNING MEM DAY	\$3,644,209.16	53.657	P	\$653	4.4740	\$29.220
GENERAL FUND-TOWN	\$23,446,848.11	21.885	P	\$653	18.8240	\$122.920
TOWN HIGHWAY	\$25,616,998.26	14.265	P	\$653	31.4500	\$205.370

WE ACCEPT

FIRST HALF TAX >> \$1,426.36  
PENALTY THRU

TOTAL >> \*PAID\*

FOR ONLINE PAYMENTS

SECOND HALF TAX >> \$1,426.35  
PENALTY THRU

TOTAL >> \*PAID\*

TOTAL TAX >>> \$2,852.71 ← Total Tax due

TOTAL TAX WITH DISCOUNT IF PAID BY FEBRUARY 10 \$2,838.45 ← Total Tax with discount if paid by February 10

PAYOR (other than owner)

2nd Half Payment Stub →

Payment date due information →

To get official receipt, check here →

1st Half Payment Stub →

Payment date due information →

2021 GENERAL TAX - SECOND HALF 2021

SECOND HALF - GENERAL TAXES DUE JULY 1

SECOND HALF PAYABLE WITHOUT PENALTY TO AUGUST 10

When paying by mail, detach and return this stub with payment of the second half tax. If paying TOTAL TAX, return both first and second half stubs with payment. When paying in person, bring in the entire bill. Do not detach stubs.

123456789101112

GENERAL TAXES - TOWN OF OYSTER BAY

S.D. CODE	SECTION	BLOCK	LOT
TOB654321	21	52	113 12

PAY \$1,426.36 ← 2nd Half Tax amount due

PAYOR (other than owner) → DO NOT WRITE BELOW THIS LINE JOHN & JANE PUBLIC

3 1234567891 1111200000000000PAID

2021 GENERAL TAX - FIRST HALF 2021

FIRST HALF - GENERAL TAXES DUE JANUARY 1

SECOND HALF PAYABLE WITHOUT PENALTY TO FEBRUARY 10

When paying by mail, detach and return this stub with payment of the second half tax. If paying TOTAL TAX, return both first and second half stubs with payment. When paying in person, bring in the entire bill. Do not detach stubs.

12345678901112

GENERAL TAXES - TOWN OF OYSTER BAY

S.D. CODE	SECTION	BLOCK	LOT
TOB654321	21	52	113 12

PAY 1,426.35 ← 1st Half Tax amount due

PAYOR (other than owner) → DO NOT WRITE BELOW THIS LINE JOHN & JANE PUBLIC

3 1234567890 1111200000000000PAID

**IMPORTANT NOTE:** This bill is a facsimile created solely for illustrative purposes in this brochure. Any property or tax information should not be construed as factual.