

# MEMORANDUM



STATE OF NEW YORK  
DEPARTMENT OF TAXATION AND FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES

TO: All School Officials and SDIV Contacts

FROM: Brian Moon, SDIV Program, ORPTS

SUBJECT: School District Income Verification Program (SDIV)  
Review of ORPTS Assigned Addresses

Since 1980, personal income wealth has been used in the calculation of state aid to public school districts. From that date forward, income wealth has been attributed to school districts based on the school district codes reported by residents on their personal income tax returns. Concern over the accuracy of taxpayer reported school district codes resulted in the creation of a statewide system for the assignment of school district codes to taxpayer addresses.

First implemented in accordance with Chapter 50 of the Laws of New York State (1993), the statewide School District Income Verification (SDIV) Program has continued to demonstrate that a statewide computerized matching system is an appropriate and cost effective means of assigning school district codes to taxpayer address records. This is the 22<sup>st</sup> year of the SDIV program.

In the current economic climate, it is even more vital to maintain a fair and timely distribution of available school aid. By reviewing the addresses currently assigned to your school district, you play an important role in determining the total income for your district. We ask that you participate in this year's program.

Please fill out a printed copy of the Participation form (which can be found at <http://www.tax.ny.gov/pdf/publications/orpts/participate22.pdf>). Please fax (518-435-8632) or mail the form to us at the address indicated on the bottom of the form.

***Whether you plan to participate in this year's program or not, please notify us by June 8, 2015.***

Please see our website (<http://www.tax.ny.gov/research/property/valuation/sdiv/index.htm>) for status updates as this year's SDIV program moves forward. Should you have any questions or comments, you are encouraged to contact our staff via e-mail ([ORPTS.SDIV@tax.ny.gov](mailto:ORPTS.SDIV@tax.ny.gov)) or phone (518-474-5666).

Thank you for your participation and we look forward to hearing from you.

## **SDIV Staff**

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cc: BOCES Superintendents