

**Year to Year Comparison of Fire Service Tax Levy  
Town of Corning & Village of South Corning  
2019 to 2024**

	Town of Corning* <sup>1</sup>	Corning Joint Fire District * <sup>2</sup>					5-Year Increase
	2019	2020	2021	2022 * <sup>3</sup>	2023	2024	
Fire Tax Levy	\$429,428	\$520,018	\$520,113	\$567,093	\$522,599	\$561,412	\$41,394
+ VFBL Insurance coverage for firefighters * <sup>4</sup>	\$30,000	Included	Included	Included	Included	Included	
+ Village of S.Corning Expenditures for Fire Svces in 2019 * <sup>5</sup>	\$96,800	Included	Included	Included	Included	Included	
<b>Estimated total expenses for 2019</b>	<b>\$556,228</b>	<b>\$520,018</b>	<b>\$520,113</b>	<b>\$567,093</b>	<b>\$522,599</b>	<b>\$561,412</b>	
% Increase/Decrease * <sup>6</sup>		-8.4%	0.0%	9.0%	-7.8%	7.4%	8.0%
Taxable Assessed Value in Fire District				\$429,994,325	\$485,006,004	\$489,258,673	
Fire Tax Rate/\$1000 Assessed Value				\$1.32	\$1.08	\$1.15	

\*1 Prior to Yr2020, the Town of Corning issued a tax levy to fund contracts with the East, South and North Corning VFD's and the Gibson Fire District/VFD to provide fire suppression and other emergency response services for residents and business constituents in the Town. The Village of South Corning also issued a tax levy to village residents for provision of these services in the Village. On January 1<sup>st</sup>, 2020, operation of the East, South and North Corning VFDs was merged under a new governmental organization called the Corning Joint Fire District (CJFD). As a governmental entity, CJFD became the Authority Having Jurisdiction for providing fire suppression and other emergency response services for its constituents in the Town and the Village of South Corning and it began issuing its own tax levy. With this change, the Town of Corning and the Village of South Corning discontinued their practice of issuing a tax levy for these services.

\*2 In December 2022, the Gibson Fire District/VFD ceased to operate. When that occurred, CJFD assumed responsibility for providing fire suppression and emergency response services for the area that they served. And, on January 1, 2024, the Gibson Fire District was merged in the Corning Joint Fire District.

\*3 An error in reporting CJFD's adopted tax levy for 2022 to Steuben County resulted in an overage in CJFD's 2022 actual tax levy in the amount of \$27,800. When the error was discovered in early 2022, CJFD transferred the amount of the overage to a separate interest-bearing account in accordance with rules promulgated by the NYS Office of the State Comptroller. Subsequently those funds (and the interest they accrued) were used to reduce the tax levy required to fund CJFD's adopted budget for 2023 ( e.g. \$550,404-\$27,805=\$522,599).

\*4 In addition to the contractual costs that the Town of Corning incurred to fund fire protection contracts with the East, South, and North Corning VFDs and the Gibson Fire District/VFD in 2019, they also paid for VFBL insurance to cover all of the members of these organizations if they were injured in a line of duty accident. When the Corning Joint Fire District was formed, it then assumed responsibility for the cost of this insurance.

\*5 In addition to the Town of Corning's contractual expenditures in 2019 to ensure town residents had fire suppression and other emergency response services, the Village of South Corning also paid \$98,600 to provide these services to residents and business constituents in the Village of South Corning ( Source : OpenBookNY, NYS Office of the State Comptroller).

\*6 CJFD's annual budget when it was first formed in 2020 was 8.4% less than what it collectively cost the Town of Corning and the Village of South Corning to provide these services during the prior year. And, in spite of some year to year variations due to the tax levy error that occurred in 2022, CJFD has never exceeded the NYS 2% annual tax cap since it was formed.