



Sales and Use Tax Rates:

- New York State Sales Tax: 4%
- Clinton County Sales Tax: 4%

State Business Tax Rates:

- **NYS Corporate Franchise Tax:** Maximum corporate franchise tax rate for most corporate taxpayers is 6.5% by 2015. For “qualified New York manufacturers” there is **no** corporate franchise tax.
- **Clinton County Mortgage Recording Tax:** \$4.00 per \$1,000 of Mortgage
- **BPOL Tax:** NONE
- **Gross Receipts Tax:** NONE
- **Personal Property Tax:** NONE

2018 Real Property Tax Rates by Selected Municipality¹:

MUNICIPALITY	RATE	MUNICIPALITY	RATE	MUNICIPALITY	RATE
City of Plattsburgh		PCSD – Special	0.18	County Tax – Village of Rouses Point	5.96
County Tax	5.97	Air Base Sewer	5.34	Town General Fund	1.51
City Tax	11.01	PCWD – General	0.09	Champlain Village -Gen	1.51
Town of Plattsburgh		PCWD – General Capital	0.53	Rouses Point Village-General	1.51
County Tax	5.97	PCWD – Special	0.50	General Fund – Landfill	0.03
Town General Fund	0.00	Air Base Water	3.59	Highway (Outside)	0.61
Highway (Townwide)	1.02	Air Base Water – Gen. Capital	0.63	Highway (Townwide)	0.47
*Special District Taxes		Air Base Storm Water	0.98	*Special District Taxes	
Consolidated Ambulance	034	Town of Beekmantown		Champlain EMS	0.56
Morrisonville Fire	1.24	County	2.79	Champlain Fire	1.33
Cumberland Head Fire	1.48	Town of General Fund	2.26	Champlain Light #1 Bechard Road	0.45
Fire #3	1.00	Town Highway	3.06	Town of Peru	
South Plattsburgh Fire	2.49	Beekmantown Fire District	0.55	County Tax	2.79
Cadyville Fire	1.42	Beekmantown Fire Protection	0.55	Town General Fund	2.27
PCLD – General	0.18	Beekmantown Water District	2.84	Highway (Townwide)	2.53
PCLD – Special	0.28	RT 9 Spellman Rd Water District	4.55	*Special District Taxes	
PCLD – General Capital	0.22	Town of Champlain		Peru Fire	1.35
PCSD – General	0.05	County Tax – Town of Champlain	5.94	Peru Sewer #1 Ben	0.25
PCSD – General Capital	0.22	County Tax – Village of Champlain	5.97	Valcour Sewer #1 Res	0.35
				Valcour Sewer #1 Comm	0.58
				Peru Water #1 & #2 Ben	2.28
				Peru Water #3 Ben	2.28

2017-2018 School Tax Rates¹:

SCHOOL DISTRICT	RATE	SCHOOL DISTRICT	RATE
AuSable Valley Central School		Clinton	11.80
AuSable	16.86	Dannemora	11.80
Black Brook	16.86	Ellenburg	11.80
Peru	16.86	Mooers	11.80
Beekmantown Central School		Saranac	11.80
Altona	17.29	Plattsburgh City School	
Beekmantown	17.29	Plattsburgh (City)	22.57
Chazy	17.29	Peru Central School	
Plattsburgh	17.29	AuSable	20.13
Chateaugay Central School		Black Brook	20.13
Clinton	13.05	Peru	20.13
Ellenburg	12.99	Plattsburgh	20.13
Chazy Central School		Saranac	20.13
Beekmantown	21.16	Saranac Central School	
Champlain	21.16	Beekmantown	20.22
Chazy	21.16	Black Brook	20.22
Northeastern Clinton Central School		Dannemora	20.22
Altona	20.50	Plattsburgh	20.22
Champlain	20.50	Saranac	20.22
Chazy	20.50	Schuyler Falls	20.22
Mooers	20.50	Saranac Lake Central School	
Northern Adirondack Central		Black Brook	10.03
Altona	11.80		
Beekmantown	11.80		
Chazy	11.80		

1. Per \$1000 of Assessed Value