

You can....deduct assessments (or taxes) for local benefits if they are for maintenance, repair, or interest charges related to those benefits. An example is a charge to repair an existing sidewalk and any interest included in that charge.

If only a part of the assessment is for maintenance, repair, or interest charges, you must be able to show the amount of that part to claim the deduction. If you cannot show what part of the assessment is for maintenance, repair, or interest charges, you cannot deduct any of it. An assessment for a local benefit may be listed as an item in your real estate tax bill. If so, use the rules in this section to find how much of it, if any, you can deduct.

2008 Village of Parish Sewer Appropriations

Budget Account Line	Appropriation	2008-2009 Budget	Comments
Sewer Administration			
G1440.4	Engineer	\$5,000.00	
G1620.4	Plant Maintenance	\$5,000.00	<i>Qualified Maintenance Deduction</i>
G1990.4	Contingency Account	\$1,644.28	
	Sub-Total Administration	\$11,644.28	
Treatment & Disposal			
G8130.1	Personal Services	\$44,160.00	
G8130.4	Office Supplies	\$1,000.00	
G8130.41	Sewer Construction	\$5,000.00	<i>Qualified Repair Deduction</i>
G8130.42	Telephone/Pager	\$565.00	
G8130.43	Fuel Oil	\$400.00	
G8130.44	Electric	\$40,404.00	
G8130.45	Pump Station Maintenance	\$12,000.00	<i>Qualified Maintenance Deduction</i>
G8130.461	Gasoline/Maintenance	\$2,500.00	<i>\$250 Qualified Maintenance Deduction</i>
G8130.462	Vehicle Insurance	\$481.00	
G8130.47	Property Insurance	\$3,500.00	
G8130.48	Lab Test, Supplies, Equipment	\$2,800.00	
G8130.481	Chemicals: Bisulfate	\$660.00	
G8130.482	Chemicals: Polymer	\$2,400.00	
G8130.483	Chemicals: Sodium Hypochlorite	\$680.00	
G8130.49	Landfill Tipping Fees	\$1,400.00	
	Sub-Total Treatment & Disposal	\$117,950.00	
Debt Services			
G9710.1	Debt owed General Fund	\$6,000.00	<i>Qualified Repair Deduction</i>
G9710.6	Bond Principle	\$22,000.00	<i>Qualified Repair Deduction</i>
G9710.7	Bond Interest	\$8,250.00	<i>Qualified Interest Deduction</i>
G9730.6	Renovation BAN Principal	\$10,500.00	<i>Qualified Repair Deduction</i>
G9730.7	Renovation BAN Interest	\$15,369.72	<i>Qualified Interest Deduction</i>
	Sub-Total Debt Services	\$62,119.72	
	Grand Total Sewer Fund Appropriations	\$191,714.00	

2008 Calculation of qualified deductions for each unit for Village of Parish Sewer

Qualified Maintenance Deductions	\$17,250.00
Qualified Repair Deductions	\$43,500.00
Qualified Interest Deductions	\$23,619.72
Sub-Total Qualified Deductions	\$84,369.72
Qualified Deductions as a percent of Total Sewer Fund Appropriations	44.01%
Annual Tax per unit for Village of Parish Sewer	\$657.00
% of annual tax as Qualified Deduction	44.01%
Deductible amount per unit for Village of Parish Sewer	\$289.15