

# ST. LAWRENCE COUNTY



## REAL PROPERTY TAX SERVICE AGENCY

Courthouse Room 249, 48 Court Street

Canton, New York 13617-1169

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Director

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WEB SITE: <http://www.stlawco.org/departments/realproperty/>

TO: School Business Managers

FROM: Donna Brown *DNB*

DATE: April 7, 2016

SUBJECT: Exemption Reporting Requirement

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Chapter 258 of the Laws of 2008 added a new section 495 to the Real Property Tax Law. Counties, cities, towns, villages, and school districts now have to attach an exemption and Payment in Lieu of Taxes (PILOT) report to their tentative/preliminary budgets.

Attached is the exemption report as produced from the latest final assessment roll.

The PILOT payments report is what your school receives from the various exempt properties in your school district. We cannot programmatically generate this report because there is no data on the assessor's file that relates to PILOT payments. Therefore, I am attaching a blank form for your use, RP-495 PILOT. If your school does not have any PILOT payments, please mark N/A across the form and attach it to your budget. I am also attaching an Excel spreadsheet version of the PILOT payment form (RP-495 PILOT) that you can fill-in on the computer if you wish.

Notice of this report is required to:

1. be included in any notice of the preparation of the budget required by law
2. be posted on any bulletin board maintained by the school for public notices
3. be posted on any website maintained by the budgeting authority
4. become part of the final budget

If you have any questions, please contact me.

C:\My Documents\SCHOOL INFO\EXEMPTION REPORTS - 2016\memo to school bus mngr-ex reporting for 2016.doc

*Shirley Amo, Aide Martha Billings, Senior Real Property Tax Service Aide Donna Brown, Coordinator of Real Property Tax Services  
Lisa Ciccirelli, Tax Map Tech Vernon Cole, Tax Map Tech Patricia Fletcher, Data Collector Tina Miller, Aide Darlene Nelson, Aide  
Richard Paquin, Aide Michael Pearson, Tax Map Tech/CAD Spec. Jim Race, Sr. Tax Map Tech*

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	40,538	0.01
Total Exemptions Exclusive of System Exemptions:				117,287,804	43.04
Total System Exemptions:				40,538	0.01
Totals:				117,328,342	43.05

Equalized Total Assessed Value 272,518,605

School District - 402001 Brasher Falls

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 272,518,605

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	24	1,147,481	0.42
13500	TOWN - GENERALLY	RPTL 406(1)	57	4,300,773	1.58
13510	TOWN - CEMETERY LAND	RPTL 446	6	41,592	0.02
14100	USA - GENERALLY	RPTL 400(1)	1	28,791	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	6,784,551	2.49
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	2,456,298	0.90
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	29,321,281	10.76
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	113,956	0.04
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	89,780	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	1,003,677	0.37
25400	FRATERNAL ORGANIZATION	RPTL 428	1	183,500	0.07
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	30,769	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	14	119,691	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	2,511,648	0.92
41700	AGRICULTURAL BUILDING	RPTL 483	31	823,301	0.30
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	81	1,896,940	0.70
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	51,253	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	107,091	0.04
41804	PERSONS AGE 65 OR OVER	RPTL 467	20	323,408	0.12
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	9,000	0.00
41834	ENHANCED STAR	RPTL 425	493	28,121,123	10.32
41844	En STAR (land belongs to other	RPTL 425	5	220,700	0.08
41854	BASIC STAR 1998-2000	RPTL 425	1,206	35,931,686	13.19
41864	Basic STAR (land belongs to ot	RPTL 425	13	252,760	0.09
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	35	402,196	0.15
47100	Mass Telecom Ceiling	RPTL S499-qqqq	4	22,894	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&d	2	829,855	0.30
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	28,922	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	14	118,217	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	14,670	0.01

Equalized Total Assessed Value 85,369,475

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	677,400	0.79
13500	TOWN - GENERALLY	RPTL 406(1)	12	1,144,400	1.34
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	3,454,326	4.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	548,300	0.64
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	2	72,600	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	470,600	0.55
25400	FRATERNAL ORGANIZATION	RPTL 428	1	183,500	0.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	35,900	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	3	28,000	0.03
41720	AGRICULTURAL DISTRICT	AG-MIKTS L 305	16	364,807	0.43
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	36,000	0.04
41804	PERSONS AGE 65 OR OVER	RPTL 467	9	162,265	0.19
41834	ENHANCED STAR	RPTL 425	167	10,082,700	11.81
41844	En STAR (land belongs to other	RPTL 425	3	133,300	0.16
41854	BASIC STAR 1999-2000	RPTL 425	453	13,502,000	15.82
41864	Basic STAR (land belongs to ot	RPTL 425	3	56,060	0.07
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	15	249,600	0.29
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	28,922	0.03
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>31,230,680</b>	<b>36.58</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>31,230,680</b>	<b>36.58</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 110,187

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	27,146	24.64
41834	ENHANCED STAR	RPTL 425	1	37,488	34.02
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	2,912	2.64
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>67,546</b>	<b>61.30</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>67,546</b>	<b>61.30</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 114,900

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
			0	0	0.00
			0	0	0.00
			0	0	0.00
<b>Totals:</b>					

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes:

Equalized Total Assessed Value 88,614,684

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,741,500	1.97
13510	TOWN - CEMETERY LAND	RPTL 446	1	15,000	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,775,243	2.00
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	1,029,600	1.16
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	25,000,000	28.21
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	65,000	0.07
41700	AGRICULTURAL BUILDING	RPTL 483	22	576,950	0.65
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	61	1,482,074	1.67
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	51,253	0.06
41834	ENHANCED STAR	RPTL 425	154	8,718,890	9.84
41844	En STAR (land belongs to other	RPTL 425	2	87,400	0.10
41854	BASIC STAR 1999-2000	RPTL 425	307	9,111,800	10.28
41864	Basic STAR (land belongs to ot	RPTL 425	10	196,700	0.22
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	15	146,700	0.17
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	3,041	0.00
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	6	55,715	0.06
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	14,670	0.02
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>50,071,536</b>	<b>56.50</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>50,071,536</b>	<b>56.50</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 7,695,401

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	3	36,000	0.47
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	38,000	0.49
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	50,059	0.65
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	9,000	0.12
41834	ENHANCED STAR	RPTL 425	23	1,211,400	15.74
41854	BASIC STAR 1999-2000	RPTL 425	40	1,198,200	15.57
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	2,600	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	9,160	0.12

Total Exemptions Exclusive of System Exemptions: 73 2,554,419 33.19

Total System Exemptions: 0 0 0.00

Totals: 73 2,554,419 33.19

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_



Equalized Total Assessed Value 90,613,958

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	40,538	0.04
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>33,363,623</b>	<b>36.82</b>
<b>Total System Exemptions:</b>				<b>40,538</b>	<b>0.04</b>
<b>Totals:</b>				<b>33,404,161</b>	<b>36.86</b>

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 90,613,958

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	13	470,081	0.52
13500	TOWN - GENERALLY	RPTL 406(1)	20	1,378,873	1.52
13510	TOWN - CEMETERY LAND	RPTL 446	5	26,592	0.03
14100	USA - GENERALLY	RPTL 400(1)	1	28,791	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,554,982	1.72
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	840,398	0.93
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	4,248,681	4.69
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	113,956	0.13
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	89,780	0.10
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	533,077	0.59
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	30,769	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	18,791	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	2,511,648	2.77
41700	AGRICULTURAL BUILDING	RPTL 483	6	218,351	0.24
41720	AGRICULTURAL DISTRICT	AG-MKTS L.305	2	0	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L.306	2	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	43,945	0.05
41804	PERSONS AGE 65 OR OVER	RPTL 467	11	161,143	0.18
41834	ENHANCED STAR	RPTL 425	148	8,070,645	8.91
41854	BASIC STAR 1999-2000	RPTL 425	406	12,119,686	13.38
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	3,296	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	7,781	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	829,855	0.92
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	8	62,502	0.07