



## HERKIMER COUNTY REAL PROPERTY TAX SERVICE AGENCY

Beth Sadlon, Director  
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February 12, 2020

Kacey Sheppard-Thibault  
Business Administrator,  
Frankfort-Schuyler Central School  
605 Palmer Street,  
Frankfort, NY 13340

Dear Kacey:

Enclosed is the S495 School Exemption Impact report. One is a summary and the other is the detailed report based on the Assessor's Report from the 2019 roll year.

If you have any questions please call our office at 867-1235.

Respectfully,

Beth L. Sadlon, C.C.D.  
Real Property Tax Service Agency

Enc:

BLS/rs

School District - 212602 Frankfort-Schuyler

Equalized Total Assessed Value 503,461,972

| Exemption Code | Exemption Name                 | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                | RPTL 404(1)         | 2                    | 3,378,953                           | 0.67                      |
| 12350          | PUBLIC AUTHORITY - STATE       | RPTL 412            | 7                    | 306,617                             | 0.06                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)         | 8                    | 1,748,088                           | 0.35                      |
| 13650          | VG - GENERALLY                 | RPTL 406(1)         | 32                   | 2,142,795                           | 0.43                      |
| 13800          | SCHOOL DISTRICT                | RPTL 408            | 4                    | 7,646,911                           | 1.52                      |
| 14000          | LOCAL AUTHORITIES SPECIFIED    | RPTL 412            | 1                    | 224,706                             | 0.04                      |
| 14100          | USA - GENERALLY                | RPTL 400(1)         | 1                    | 398,382                             | 0.08                      |
| 18020          | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a          | 14                   | 93,620,000                          | 18.60                     |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 19                   | 3,376,863                           | 0.67                      |
| 25130          | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a          | 8                    | 298,677                             | 0.06                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-b          | 4                    | 1,571,029                           | 0.31                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 17                   | 3,340,755                           | 0.66                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)         | 1                    | 124,699                             | 0.02                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 7                    | 326,912                             | 0.06                      |
| 29700          | PROP WITHDRAWN FROM FORECLOS   | RPTL 1138           | 8                    | 896,472                             | 0.18                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483            | 6                    | 322,494                             | 0.06                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 18                   | 446,616                             | 0.09                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 86                   | 1,214,656                           | 0.24                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467            | 27                   | 1,117,223                           | 0.22                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 521                  | 35,948,989                          | 7.14                      |
| 41854          | BASIC STAR 1999-2000           | RPTL 425            | 1,143                | 37,809,652                          | 7.51                      |
| 42100          | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a          | 13                   | 249,911                             | 0.05                      |
| 47100          | Mass Telecomm Ceiling          | RPTL S499-qqqq      | 4                    | 290,466                             | 0.06                      |
| 47460          | FOREST LAND CERTD AFTER 8/74   | RPTL 480-a          | 1                    | 51,443                              | 0.01                      |
| 47610          | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b          | 1                    | 39,706                              | 0.01                      |

Equalized Total Assessed Value 503,461,972

School District - 212602 Frankfort-Schuyler

| Exemption Code                                   | Exemption Name | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|----------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 50000                                            | SYSTEM CODE    | STATUTORY AUTH NOT DEFINED | 2                    | 556,110                             | 0.11                      |
| Total Exemptions Exclusive of System Exemptions: |                |                            |                      |                                     |                           |
|                                                  |                |                            | 1,953                | 196,893,015                         | 39.11                     |
| Total System Exemptions:                         |                |                            |                      |                                     |                           |
|                                                  |                |                            | 2                    | 556,110                             | 0.11                      |
| Totals:                                          |                |                            |                      |                                     |                           |
|                                                  |                |                            | 1,955                | 197,449,125                         | 39.22                     |

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: \_\_\_\_\_

NYS - Real Property System  
County of Herkimer  
Town of Frankfort - 2126  
Village of Frankfort  
SWIS Code - 212601

Assessor's Report - 2019 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/004/L001  
Date/Time - 2/12/2020 09:25:20  
Total Assessed Value 69,916,472  
Uniform Percentage 68.00

Equalized Total Assessed Value 102,818,341

School District - 212602 Frankfort-Schuyler

| Exemption Code | Exemption Name                 | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                | RPTL 404(1)         | 1                    | 2,872,206                           | 2.79                      |
| 12350          | PUBLIC AUTHORITY - STATE       | RPTL 412            | 2                    | 182,353                             | 0.18                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)         | 3                    | 1,177,795                           | 1.15                      |
| 13650          | VG - GENERALLY                 | RPTL 406(1)         | 25                   | 1,963,825                           | 1.91                      |
| 13800          | SCHOOL DISTRICT                | RPTL 408            | 2                    | 3,779,264                           | 3.68                      |
| 14100          | USA - GENERALLY                | RPTL 400(1)         | 1                    | 398,382                             | 0.39                      |
| 18020          | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a          | 3                    | 2,209,706                           | 2.15                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 15                   | 1,503,382                           | 1.46                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a          | 1                    | 541,912                             | 0.53                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 7                    | 1,194,560                           | 1.16                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 2                    | 67,206                              | 0.07                      |
| 29700          | PROP WITHDRAWN FROM FORECLOSUR | RPTL 1138           | 5                    | 266,692                             | 0.26                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 1                    | 10,284                              | 0.01                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 3                    | 29,723                              | 0.03                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467            | 8                    | 277,058                             | 0.27                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 159                  | 10,484,371                          | 10.20                     |
| 41854          | BASIC STAR 1999-2000           | RPTL 425            | 360                  | 11,117,520                          | 10.81                     |
| 47100          | Mass Telecomm Ceiling          | RPTL S499-qqqq      | 1                    | 22,056                              | 0.02                      |

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

|     |            |       |
|-----|------------|-------|
| 599 | 38,098,295 | 37.05 |
| 0   | 0          | 0.00  |
| 599 | 38,098,295 | 37.05 |

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:

School District - 212602 Frankfort-Schuyler

Equalized Total Assessed Value 339,874,519

| Exemption Code | Exemption Name                 | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12350          | PUBLIC AUTHORITY - STATE       | RPTL 412            | 5                    | 124,264                             | 0.04                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)         | 5                    | 570,293                             | 0.17                      |
| 13650          | VG - GENERALLY                 | RPTL 406(1)         | 7                    | 178,970                             | 0.05                      |
| 13800          | SCHOOL DISTRICT                | RPTL 408            | 2                    | 3,867,647                           | 1.14                      |
| 14000          | LOCAL AUTHORITIES SPECIFIED    | RPTL 412            | 1                    | 224,706                             | 0.07                      |
| 18020          | MUNICIPAL INDUSTRIAL DEVAGENC  | RPTL 412-a          | 11                   | 91,410,294                          | 26.90                     |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 3                    | 1,150,589                           | 0.34                      |
| 25130          | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a          | 8                    | 298,677                             | 0.09                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a          | 3                    | 1,029,117                           | 0.30                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 8                    | 1,892,942                           | 0.56                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 5                    | 259,706                             | 0.08                      |
| 29700          | PROP WITHDRAWN FROM FORECLOSUR | RPTL 1138           | 3                    | 629,780                             | 0.19                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483            | 3                    | 147,795                             | 0.04                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 17                   | 436,332                             | 0.13                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 25                   | 587,207                             | 0.17                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467            | 7                    | 348,720                             | 0.10                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 287                  | 20,257,184                          | 5.96                      |
| 41854          | BASIC STAR 1999-2000           | RPTL 425            | 648                  | 20,782,861                          | 6.11                      |
| 42100          | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a          | 10                   | 147,501                             | 0.04                      |
| 47100          | Mass Telecomm Ceiling          | RPTL S499-qqqq      | 1                    | 264,035                             | 0.08                      |
| 47460          | FOREST LAND CERTD AFTER 8/74   | RPTL 480-a          | 1                    | 51,443                              | 0.02                      |

Equalized Total Assessed Value 339,874,519

School District - 212602 Frankfort-Schuyler

| Exemption Code                                   | Exemption Name                 | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|--------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 47610                                            | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b          | 1                    | 39,706                              | 0.01                      |
| Total Exemptions Exclusive of System Exemptions: |                                |                     |                      |                                     |                           |
|                                                  |                                |                     | 1,061                | 144,699,769                         | 42.57                     |
| Total System Exemptions:                         |                                |                     | 0                    | 0                                   | 0.00                      |
| Totals:                                          |                                |                     | 1,061                | 144,699,769                         | 42.57                     |

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 60,769,112

School District - 212602 Frankfort-Schuyler

| Exemption Code | Exemption Name                 | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                | RPTL 404(1)                | 1                    | 506,747                             | 0.83                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a                 | 1                    | 722,892                             | 1.19                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b                 | 2                    | 253,253                             | 0.42                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)                | 1                    | 124,699                             | 0.21                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483                   | 3                    | 174,699                             | 0.29                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306              | 58                   | 597,726                             | 0.98                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467                   | 12                   | 491,445                             | 0.81                      |
| 41834          | ENHANCED STAR                  | RPTL 425                   | 75                   | 5,207,434                           | 8.57                      |
| 41854          | BASIC STAR 1999-2000           | RPTL 425                   | 135                  | 5,909,271                           | 9.72                      |
| 42100          | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a                 | 3                    | 102,410                             | 0.17                      |
| 47100          | Mass Telecom Ceiling           | RPTL S499-qqqq             | 2                    | 4,375                               | 0.01                      |
| 50000          | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 2                    | 556,110                             | 0.92                      |

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

|     |            |       |
|-----|------------|-------|
| 293 | 14,094,951 | 23.19 |
| 2   | 556,110    | 0.92  |
| 295 | 14,651,061 | 24.11 |

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: \_\_\_\_\_