**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE**
**OFFICE OF REAL PROPERTY TAX SERVICES**

# INSTRUCTIONS FOR APPLICATION FOR LOCAL GOVERNMENT EXEMPTION IMPACT REPORT (Real Property Tax Law Section 495)

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report. The measure is effective October 5, 2008 and applies to budgets for fiscal years commencing on and after that date.

Notice of the report is required to be included in any notice of the preparation of the budget otherwise required by law. Also, the report is required to be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. In addition to being attached to the tentative/preliminary budget, the report also will be part of the final budget.

The exemption report is required to show how much of the total assessed value on the final assessment roll used in that budgetary process is exempt from taxation. (Due to the timing of school district budgeting, school districts may need to use the latest final assessment roll). The law requires exemption reports to include:

- Every type of exemption granted by the taxing authority, and the cumulative impact of each type of exemption (in either dollar amount of assessed value or as a percentage of the total assessed value on the roll);
- The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services; and
- The cumulative impact of all exemptions granted.

Exemption categories that are less than one percent of the value of the entire roll can be grouped together as one category and labeled as "other" or some other appropriate title.

More information -- including questions and answers, the law itself and a sample report -- is available online: http://www.tax.ny.gov/research/property/exempt/exemptionreporting.htm.

The following instructions correspond to the information requested on the RP-495 and RP-495 PILOT forms.

**Date –** Date report prepared

**Taxing Jurisdiction** – Name of county, city, town, village or school district

**Fiscal Year Beginning** – The year in which the fiscal year begins (e.g., if the report applies to a municipal budget for the fiscal year beginning January 1, 2009, enter "2009")

**Total Equalized Value in Taxing Jurisdiction** –

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the total assessed value of all parcels divided by the level of assessment of the municipality on the assessment roll.
- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** - the total equalized value is the sum of the total equalized values of the municipal segments thereof. For each municipal segment, the total equalized value is the total assessed value of all parcels in the segment divided by the level of assessment of the municipality on the latest assessment roll.

**Exemption Code –** The 5-digit code that identifies the type of exemption. These codes are issued by the Office of Real Property Tax Services and are available online: http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The exemptions for each parcel are identified by these 5-digit codes on the assessment roll.

**Exemption Description** – Title of the exemption (e.g. Enhanced STAR, Senior Citizens, State-owned, County-owned, Industrial Development, Farm Building, etc.) are also available from http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The description can also be the exemption title used on tax bills.

**Statutory Authority** – The section of the law authorizing the exemption. This can also be found online http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm.

**Number of Exemptions** – The total count of parcels receiving this exemption in the taxing jurisdiction

**Total Equalized Value –**

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.

- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** – the sum of total equalized exempt value of each municipal segment for each individual exemption code. For each municipal segment, the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.

**Percentage of Value Exempted** – The total equalized value in Column E divided by the Total Equalized Value in the Taxing Jurisdiction listed above.

**Amount, If Any, Attributed to Payments in Lieu of Taxes (PILOTs) –** The total amount of all PILOTs, as listed on the RP-495-PILOT. Taxing jurisdictions without PILOTs will enter "0" and not complete the RP-495-PILOT.

**RP-495-PILOT –** Each PILOT agreement is listed under one or more exemptions. Similar to the RP-495, the code(s) for each PILOT is listed with accompanying information, as described above. No equalization is necessary because the PILOTs are made in actual dollar amounts.

Total Assessed Value 235,465,592

Equalized Total Assessed Value 251,820,382

School District - 062401 Frewsburg

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 10110 | O/S SPEC DIST - SEWER OR WATER | RPTL 410-a | 9 | 810,676 | 0.32 |
| 13100 | CO - GENERALLY | RPTL 406(1) | 12 | 235,303 | 0.09 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 13 | 1,594,700 | 0.63 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 3 | 7,538,126 | 2.99 |
| 25110 | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a | 20 | 2,404,277 | 0.95 |
| 25130 | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a | 2 | 120,915 | 0.05 |
| 25210 | NONPROF CORP - HOSPITAL | RPTL 420-a | 1 | 145,969 | 0.06 |
| 25230 | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a | 4 | 394,995 | 0.16 |
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 11 | 1,719,615 | 0.68 |
| 26100 | VETERANS ORGANIZATION | RPTL 452 | 2 | 435,730 | 0.17 |
| 26400 | INC VOLUNTEER FIRE CO OR DEPT | RPTL 464(2) | 3 | 481,992 | 0.19 |
| 27350 | PRIVATELY OWNED CEMETERY LAND | RPTL 446 | 11 | 241,111 | 0.10 |
| 41124 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 3 | 18,224 | 0.01 |
| 41125 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 119 | 764,029 | 0.30 |
| 41134 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 1 | 10,000 | 0.00 |
| 41135 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 95 | 1,010,287 | 0.40 |
| 41144 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 4 | 82,139 | 0.03 |
| 41145 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 57 | 1,002,706 | 0.40 |
| 41165 | COLD WAR VETERANS (15%) | RPTL 458-b | 8 | 0 | 0.00 |
| 41175 | COLD WAR VETERANS (DISABLED) | RPTL 458-b | 2 | 0 | 0.00 |
| 41400 | CLERGY | RPTL 460 | 4 | 6,458 | 0.00 |
| 41700 | AGRICULTURAL BUILDING | RPTL 483 | 22 | 917,019 | 0.36 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 88 | 1,690,795 | 0.67 |
| 41730 | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306 | 46 | 427,889 | 0.17 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 4 | 112,305 | 0.04 |
| 41834 | ENHANCED STAR | RPTL 425 | 387 | 27,018,500 | 10.73 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 732 | 23,722,270 | 9.42 |
| 41864 | Basic STAR (land belongs to ot | RPTL 425 | 2 | 33,334 | 0.01 |
| 42100 | SILOS, MANURE STORAGE TANKS, | RPTL 483-a | 12 | 139,382 | 0.06 |
| 42120 | TEMPORARY GREENHOUSES | RPTL 483-c | 3 | 14,000 | 0.01 |
| 47460 | FOREST LAND CERTD AFTER 8/74 | RPTL 480-a | 1 | 94,292 | 0.04 |
| 47610 | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b | 5 | 438,851 | 0.17 |
| 48670 | REDEVELOPMENT HOUSING CO | P H FI L 125 & 127 | 2 | 1,428,541 | 0.57 |

Total Assessed Value 235,465,592

Equalized Total Assessed Value 251,820,382

School District - 062401 Frewsburg

| 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 | 1 | 16,340 | 0.01 |
| Total Exemptions Exclusive of System Exemptions: | | | 1,688 | 75,054,430 | 29.80 |
| Total System Exemptions: | | | 1 | 16,340 | 0.01 |
| Totals: | | | 1,689 | 75,070,770 | 29.81 |

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: _____

# CATTARAUGUS COUNTY REAL PROPERTY SERVICES

207 Rock City St.•.Suite 101 • Little Valley, NY 14755 • (716) 938-2224 • Fax (716) 938-2758

**Daniel T. Martonis, Director** dtmartonis@cattco.org


TO: School District Business Managers

FROM: Daniel T Martonis, Director
Real Property Tax Service

RE: Exemption Impact Report

In July of 2008, a law was passed that whenever a county, city, town, village or school district prepares an annual budget, the official required to prepare the budget shall attach an *Exemption Impact Report.*

I have attached a copy of the *Instructions for Application for Local Government Exemption Impact Report* along with the actual *Exemption Impact Report* for your school district.

This report is from the **previous year** final assessment roll but does meet the requirements of the law. The current year final assessment roll is completed on July 1. If you would like an updated Exemption Impact Report at that time, please call 938-2330 or email Kim Walker at kewalker@cattco.org

**Total Assessed Value** 5,582,181

**Equalized Total Assessed Value** 7,862,227

**School District - 062401 Frewsburg Central**

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 1 | 173,803 | 2.21 |
| 41124 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 2 | 12,170 | 0.15 |
| 41134 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 3 | 30,423 | 0.39 |
| 41144 | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a | 2 | 30,507 | 0.39 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 1 | 4,603 | 0.06 |
| 41834 | ENHANCED STAR | RPTL 425 | 5 | 353,945 | 4.50 |
| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 14 | 424,795 | 5.40 |
| **Total Exemptions Exclusive of System Exemptions:** | | | **28** | **1,030,246** | **13.10** |
| **Total System Exemptions:** | | | **0** | **0** | **0.00** |
| **Totals:** | | | **28** | **1,030,246** | **13.10** |

**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:** _____

Total Assessed Value 5,582,181
Uniform Percentage 71.00

Equalized Total Assessed Value 7,862,227

School District - 062401 Frewsburg Central

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|---|---|---|---|---|---|
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 1 | 173,803 | 2.21 |
| 41124 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 2 | 12,170 | 0.15 |
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| 41854 | BASIC STAR 1999-2000 | RPTL 425 | 14 | 424,795 | 5.40 |
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| **Total System Exemptions:** | | | **0** | **0** | **0.00** |
| **Totals:** | | | **28** | **1,030,246** | **13.10** |

**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:** _____