



CATTARAUGUS COUNTY REAL PROPERTY SERVICES

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Daniel T. Martonis, Director

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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 Christy Wolf at cmwolf@cattco.org.



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.

Equalized Total Assessed Value 669,496,761

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	502,361,950	75.04
13100	CO - GENERALLY	RPTL 406(1)	6	318,800	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	8	1,333,500	0.20
13800	SCHOOL DISTRICT	RPTL 408	2	9,330,600	1.39
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,846,852	0.43
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	1,670,900	0.25
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	4	488,800	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	109,400	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	1	78,700	0.01
26100	VETERANS ORGANIZATION	RPTL 452	1	157,200	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	1,818,200	0.27
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	10	535,400	0.08
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	37	433,980	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	45	887,043	0.13
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	30	1,016,610	0.15
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	349,094	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	41	2,094,171	0.31
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	275,926	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	10	582,586	0.09
41834	ENHANCED STAR	RPTL 425	144	11,412,595	1.70
41854	BASIC STAR 1999-2000	RPTL 425	184	5,492,400	0.82
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	47,336	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	38,100	0.01
47670	PROPERTY IMPRVMT IN EMPIRE ZO	RPTL 485-e	1	430,274	0.06

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	26,500	0.00
Total Exemptions Exclusive of System Exemptions:			564	544,138,427	81.28
Total System Exemptions:			0	0	0.00
Totals:			564	544,138,427	81.28

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 13,548,079

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	60,000	0.44
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	60,000	0.44
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	98,860	0.73
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	7	309,751	2.29
41834	ENHANCED STAR	RPTL 425	5	457,050	3.37
41854	BASIC STAR 1999-2000	RPTL 425	13	448,240	3.31
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	141,447	1.04
Total Exemptions Exclusive of System Exemptions:			37	1,575,348	11.63
Total System Exemptions:			0	0	0.00
Totals:			37	1,575,348	11.63

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 40,163,891

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	23,231	0.06
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	12	156,972	0.39
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	117,644	0.29
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	3	76,492	0.19
41700	AGRICULTURAL BUILDING	RPTL 483	1	23,077	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	13	438,582	1.09
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	27,331	0.07
41834	ENHANCED STAR	RPTL 425	25	2,164,710	5.39
41854	BASIC STAR 1999-2000	RPTL 425	44	1,741,070	4.33
Total Exemptions Exclusive of System Exemptions:			106	4,769,109	11.87
Total System Exemptions:			0	0	0.00
Totals:			106	4,769,109	11.87

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 Cattaraugus
Town of Franklinville
SWIS Code - 044089

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 4/5/2024 12:30:57
Total Assessed Value 1,067,757
Uniform Percentage 45.00

Equalized Total Assessed Value 2,372,793

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	38,000	1.60
41834	ENHANCED STAR	RPTL 425	1	95,867	4.04
41854	BASIC STAR 1999-2000	RPTL 425	1	35,600	1.50
Total Exemptions Exclusive of System Exemptions:			3	169,467	7.14
Total System Exemptions:			0	0	0.00
Totals:			3	169,467	7.14

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 20,612,275

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	6	70,626	0.34
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	3	60,000	0.29
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	23,322	0.11
41700	AGRICULTURAL BUILDING	RPTL 483	1	35,850	0.17
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	324,219	1.57
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	19,700	0.10
41834	ENHANCED STAR	RPTL 425	23	1,915,500	9.29
41854	BASIC STAR 1999-2000	RPTL 425	25	803,750	3.90
Total Exemptions Exclusive of System Exemptions:			65	3,252,967	15.78
Total System Exemptions:			0	0	0.00
Totals:			65	3,252,967	15.78

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 7,346,455

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	909	0.01
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	21,818	0.30
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	43,636	0.59
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	79,364	1.08
41834	ENHANCED STAR	RPTL 425	2	177,636	2.42
41854	BASIC STAR 1999-2000	RPTL 425	12	392,724	5.35
Total Exemptions Exclusive of System Exemptions:			19	716,087	9.75
Total System Exemptions:			0	0	0.00
Totals:			19	716,087	9.75

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 753,540,254

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	502,361,950	66.67
13100	CO - GENERALLY	RPTL 406(1)	6	318,800	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	8	1,333,500	0.18
13800	SCHOOL DISTRICT	RPTL 408	2	9,330,600	1.24
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,846,852	0.38
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	1,670,900	0.22
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	488,800	0.06
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	38,000	0.01
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	109,400	0.01
26050	AGRICULTURAL SOCIETY	RPTL 450	1	78,700	0.01
26100	VETERANS ORGANIZATION	RPTL 452	1	157,200	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	1,818,200	0.24
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	12	559,540	0.07
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	60	721,578	0.10
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	57	1,146,505	0.15
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	38	1,258,920	0.17
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	6	408,021	0.05
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	68	3,246,087	0.43
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	275,926	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	13	629,627	0.08
41834	ENHANCED STAR	RPTL 425	200	16,223,358	2.15
41854	BASIC STAR 1999-2000	RPTL 425	279	8,913,784	1.18
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	47,336	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	38,100	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	141,447	0.02
47670	PROPERTY IMPRVMT IN EMPIRE ZO	RPTL 485-e	1	430,274	0.06

Equalized Total Assessed Value 753,540,254

School District - 042204 West Valley Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	26,500	0.00
Total Exemptions Exclusive of System Exemptions:			794	554,621,405	73.60
Total System Exemptions:			0	0	0.00
Totals:			794	554,621,405	73.60

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: _____