



# LIVINGSTON COUNTY REAL PROPERTY TAX SERVICES

Livingston County Government Center  
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Geneseo, New York 14454-1043

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William E. Fuller, CCD

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TO: School Business Administrator

FROM: William E. Fuller, Director

DATE: March 26, 2024

SUBJECT: Exemption Report

Real Property Tax Law 495 requires counties, cities, towns, villages and school districts to annex an exemption report to any tentative or preliminary budget and it shall become part of the final budget.

Enclosed, please find the exemption report my office has created for your school district.

If you have a PILOT agreement in your school district, you are required to report the amount of money expected to be received. The report for the 2024 budget should show payments expected in 2024. There is a line on the last page of report where PILOT amounts may be filled in. For Schools that have an existing PILOT agreement, you should have received an "Estimated 2024-2025 Payment-In-Lieu-Of-Tax (PILOT) payments" letter from Maureen E. Wheeler, Economic Development Deputy Director. If you have further questions about your 2024 estimated payments, please contact Maureen at (585) 243-7124.

If you have any questions pertaining to the exemption report, please feel free to contact my office.

WEF:sej

Enclosure

pc William Bacon, Economic Development Director  
Maureen Wheeler, Economic Development Deputy Director

Equalized Total Assessed Value 774,294,249

School District - 243801 Dansville

| Exemption Code | Exemption Name                 | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|--------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                | RPTL 404(1)                | 8                    | 4,827,969                           | 0.62                      |
| 13100          | CO - GENERALLY                 | RPTL 406(1)                | 9                    | 560,115                             | 0.07                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)                | 27                   | 8,781,610                           | 1.13                      |
| 13650          | VG - GENERALLY                 | RPTL 406(1)                | 22                   | 4,023,856                           | 0.52                      |
| 13740          | VG O/S LIMITS - SEWER OR WATER | RPTL 406(3)                | 2                    | 3,854,063                           | 0.50                      |
| 13800          | SCHOOL DISTRICT                | RPTL 408                   | 9                    | 25,341,012                          | 3.27                      |
| 14100          | USA - GENERALLY                | RPTL 400(1)                | 2                    | 165,417                             | 0.02                      |
| 14110          | USA - SPECIFIED USES           | STATE L 54                 | 1                    | 364,375                             | 0.05                      |
| 18020          | MUNICIPAL INDUSTRIAL DEV AGENC | RPTL 412-a                 | 14                   | 14,492,502                          | 1.87                      |
| 21600          | RES OF CLERGY - RELIG CORP OWN | RPTL 462                   | 1                    | 196,771                             | 0.03                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a                 | 24                   | 5,715,194                           | 0.74                      |
| 25120          | NONPROF CORP - EDUC(CONST PRC  | RPTL 420-a                 | 3                    | 154,479                             | 0.02                      |
| 25130          | NONPROF CORP - CHAR (CONST PRO | RPTL 420-a                 | 1                    | 296,250                             | 0.04                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IM | RPTL 420-a                 | 1                    | 168,542                             | 0.02                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b                 | 6                    | 1,087,671                           | 0.14                      |
| 25600          | NONPROFIT HEALTH MAINTENANCE C | RPTL 486-a                 | 2                    | 1,418,576                           | 0.18                      |
| 25900          | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 1                    | 10,000                              | 0.00                      |
| 26100          | VETERANS ORGANIZATION          | RPTL 452                   | 4                    | 420,000                             | 0.05                      |
| 26250          | HISTORICAL SOCIETY             | RPTL 444                   | 1                    | 171,979                             | 0.02                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)                | 5                    | 1,609,267                           | 0.21                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446                   | 22                   | 399,639                             | 0.05                      |
| 29300          | HOSP CORP FOR BENEFIT OF CITY  | RPTL 438                   | 1                    | 15,338,229                          | 1.98                      |
| 41160          | COLD WAR VETERANS (15%)        | RPTL 458-b                 | 1                    | 0                                   | 0.00                      |
| 41170          | COLD WAR VETERANS (DISABLED)   | RPTL 458-b                 | 1                    | 0                                   | 0.00                      |
| 41400          | CLERGY                         | RPTL 460                   | 8                    | 12,408                              | 0.00                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483                   | 24                   | 2,270,791                           | 0.29                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305              | 337                  | 47,399,783                          | 6.12                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306              | 92                   | 12,485,486                          | 1.61                      |
| 41800          | PERSONS AGE 65 OR OVER         | RPTL 467                   | 141                  | 6,522,565                           | 0.84                      |
| 41804          | PERSONS AGE 65 OR OVER         | RPTL 467                   | 1                    | 39,789                              | 0.01                      |
| 41834          | ENHANCED STAR                  | RPTL 425                   | 656                  | 51,188,397                          | 6.61                      |
| 41844          | En STAR (land belongs to other | RPTL 425                   | 1                    | 20,400                              | 0.00                      |
| 41854          | BASIC STAR 1999-2000           | RPTL 425                   | 1,001                | 33,336,678                          | 4.31                      |

Equalized Total Assessed Value 774,294,249

School District - 243801 Dansville

| Exemption Code                                   | Exemption Name                 | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|--------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 41930                                            | DISABILITIES AND LIMITED INCOM | RPTL 459-c                 | 12                   | 588,093                             | 0.08                      |
| 42100                                            | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a                 | 2                    | 70,625                              | 0.01                      |
| 42130                                            | FARM OR FOOD PROCESSING LABOR  | RPTL 483-d                 | 1                    | 68,687                              | 0.01                      |
| 44490                                            | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 10                   | 637,148                             | 0.08                      |
| 46450                                            | INC ASSN OF VOLUNTEER FIREMEN  | RPTL 464(1)                | 1                    | 20,833                              | 0.00                      |
| 47200                                            | RAILROAD - PARTIALLY EXEMPT    | RPTL 489-d&dd              | 4                    | 22,759                              | 0.00                      |
| 47460                                            | FOREST LAND CERTD AFTER 8/74   | RPTL 480-a                 | 36                   | 3,295,596                           | 0.43                      |
| 47610                                            | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b                 | 5                    | 238,620                             | 0.03                      |
| 49500                                            | SOLAR OR WIND ENERGY SYSTEM    | RPTL 487                   | 6                    | 252,534                             | 0.03                      |
| 50004                                            | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 1                    | 0                                   | 0.00                      |
| 50005                                            | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 1                    | 0                                   | 0.00                      |
| Total Exemptions Exclusive of System Exemptions: |                                |                            |                      | 2,506                               | 32.01                     |
| Total System Exemptions:                         |                                |                            |                      | 2                                   | 0.00                      |
| Totals:                                          |                                |                            |                      | 2,508                               | 32.01                     |

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: \_\_\_\_\_



## **Steuben County Real Property Tax Service Agency**

3 East Pulteney Square, Bath, New York 14810

Phone: (607) 664-2373 Fax: (607) 664-2168

Wendy Jordan, CCD, Director

Email: [WJordan@SteubenCountyNY.gov](mailto:WJordan@SteubenCountyNY.gov)

TO: School District Business Managers

DATE: March 7, 2024

FROM: Wendy Jordan, Director

RE: Exemption Impact Reports

RPTL495 requires that an Exemption Impact Report be annexed to any tentative or preliminary budget and shall become part of the final budget. The report is designed to show how much of the total assessed value on the final assessment roll or rolls used in the budgetary process are exempt from taxation. This report does not include payments in lieu of taxes or other payments for municipal services.

Attached is a copy of the exemption impact detail report showing the exemptions within each assessing unit and a summary of the totals by exemption within the school district. Please note that since 2024 assessment rolls will not be finalized until after the school budgets are adopted, the reports are based on the 2023 final assessment roll.

If you have any questions, please feel free to call.

Equalized Total Assessed Value 59,249,815

School District - 243801 Dansville CSD

| 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                    | 1,000,421                           | 1.69                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)         | 2                    | 444,736                             | 0.75                      |
| 13510          | TOWN - CEMETERY LAND           | RPTL 446            | 4                    | 67,263                              | 0.11                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 2                    | 123,684                             | 0.21                      |
| 25120          | NONPROF CORP - EDUCL(CONST PRO | RPTL 420-a          | 2                    | 162,947                             | 0.28                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 1                    | 291,579                             | 0.49                      |
| 26250          | HISTORICAL SOCIETY             | RPTL 444            | 1                    | 13,158                              | 0.02                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)         | 1                    | 158,947                             | 0.27                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 1                    | 11,053                              | 0.02                      |
| 29700          | PROP WITHDRAWN FROM FORECLOSUR | RPTL 1138           | 1                    | 21,053                              | 0.04                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483            | 5                    | 148,842                             | 0.25                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 45                   | 2,426,128                           | 4.09                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 19                   | 344,115                             | 0.58                      |
| 41804          | PERSONS AGE 65 OR OVER         | RPTL 467            | 7                    | 182,224                             | 0.31                      |
| 41805          | PERSONS AGE 65 OR OVER         | RPTL 467            | 5                    | 168,422                             | 0.28                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 65                   | 4,887,176                           | 8.25                      |
| 41844          | En STAR (land belongs to other | RPTL 425            | 1                    | 24,842                              | 0.04                      |
| 41854          | BASIC STAR                     | RPTL 425            | 105                  | 3,303,795                           | 5.58                      |
| 42100          | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a          | 1                    | 6,105                               | 0.01                      |
| 47460          | FOREST LAND CERTD AFTER 8/74   | RPTL 480-a          | 4                    | 576,718                             | 0.97                      |

Total Exemptions Exclusive of

System Exemptions:

Total System Exemptions:

Totals:

|     |            |       |
|-----|------------|-------|
| 274 | 14,363,208 | 24.24 |
| 0   | 0          | 0.00  |
| 274 | 14,363,208 | 24.24 |

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 7,458,649

School District - 243801 Dansville CSD

| Exemption Code                                   | Exemption Name               | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--------------------------------------------------|------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 41720                                            | AGRICULTURAL DISTRICT        | AG-MKTS L 305       | 5                    | 117,589                             | 1.58                      |
| 41804                                            | PERSONS AGE 65 OR OVER       | RPTL 487            | 2                    | 84,736                              | 1.14                      |
| 41834                                            | ENHANCED STAR                | RPTL 425            | 12                   | 1,033,708                           | 13.86                     |
| 41854                                            | BASIC STAR                   | RPTL 425            | 16                   | 519,890                             | 6.97                      |
| 47460                                            | FOREST LAND CERTD AFTER 8/74 | RPTL 480-a          | 1                    | 66,456                              | 0.89                      |
| Total Exemptions Exclusive of System Exemptions: |                              |                     |                      | 1,822,379                           | 24.43                     |
| Total System Exemptions:                         |                              |                     |                      | 0                                   | 0.00                      |
| Totals:                                          |                              |                     |                      | 1,822,379                           | 24.43                     |

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 66,708,464

School District - 243801 Dansville CSD

| 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                    | 1,000,421                           | 1.50                      |
| 13500          | TOWN - GENERALLY               | RPTL 406(1)         | 2                    | 444,736                             | 0.67                      |
| 13510          | TOWN - CEMETERY LAND           | RPTL 446            | 4                    | 67,263                              | 0.10                      |
| 25110          | NONPROF CORP - RELIG(CONST PRO | RPTL 420-a          | 2                    | 123,684                             | 0.19                      |
| 25120          | NONPROF CORP - EDUCL(CONST PRC | RPTL 420-a          | 2                    | 162,947                             | 0.24                      |
| 25300          | NONPROF CORP - SPECIFIED USES  | RPTL 420-b          | 1                    | 291,579                             | 0.44                      |
| 26250          | HISTORICAL SOCIETY             | RPTL 444            | 1                    | 13,158                              | 0.02                      |
| 26400          | INC VOLUNTEER FIRE CO OR DEPT  | RPTL 464(2)         | 1                    | 158,947                             | 0.24                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND  | RPTL 446            | 1                    | 11,053                              | 0.02                      |
| 29700          | PROP WITHDRAWN FROM FORECLOS   | RPTL 1138           | 1                    | 21,053                              | 0.03                      |
| 41700          | AGRICULTURAL BUILDING          | RPTL 483            | 5                    | 148,842                             | 0.22                      |
| 41720          | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 50                   | 2,543,717                           | 3.81                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306       | 19                   | 344,115                             | 0.52                      |
| 41804          | PERSONS AGE 65 OR OVER         | RPTL 467            | 9                    | 266,960                             | 0.40                      |
| 41805          | PERSONS AGE 65 OR OVER         | RPTL 467            | 5                    | 168,422                             | 0.25                      |
| 41834          | ENHANCED STAR                  | RPTL 425            | 77                   | 5,920,884                           | 8.88                      |
| 41844          | En STAR (land belongs to other | RPTL 425            | 1                    | 24,842                              | 0.04                      |
| 41854          | BASIC STAR                     | RPTL 425            | 121                  | 3,823,685                           | 5.73                      |
| 42100          | SILOS, MANURE STORAGE TANKS,   | RPTL 483-a          | 1                    | 6,105                               | 0.01                      |
| 47460          | FOREST LAND CERTD AFTER 8/74   | RPTL 480-a          | 5                    | 643,174                             | 0.96                      |

Total Exemptions Exclusive of System Exemptions: 310 16,185,587 24.26  
Total System Exemptions: 0 0 0.00  
Totals: 310 16,185,587 24.26

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: \_\_\_\_\_