RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 4/21/26

Taxing Jurisdiction: Hermon

Fiscal Year Begining: 7/1/2026

Total equalized value in taxing jurisdiction: $ 88,196,649

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
28550	NON-Profit Senior Ctr	RPTL 422	1	$312.60

RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 4/21/26

Taxing Jurisdiction: DeKalb

Fiscal Year Begining: 7/1/2026

Total equalized value in taxing jurisdiction: $ 65,412,465

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
28550	NON-PROFIT SENIOR CIT	RPTL 422	1	$2,806.59
28550	SOLAR PROJECT	RPTL 422	1	$12,172.60
28550	SOLAR PROJECT	RPTL 422	1	$7,303.56

RP-495 PILOT (9/08)

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: 4/21/26

Taxing Jurisdiction: Russell

Fiscal Year Begining: 7/1/2026

Total equalized value in taxing jurisdiction: $ 2,568,970

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
28550	SOLAR PROJECT	RPTL 422	1	$ 5,149.47

EXEMPTION IMPACT REPORT
2026

The attached Exemption Impact Report is being provided pursuant to Chapter 258 of the laws of 2008.

The report lists all the exemptions granted to our taxpayers and the percentage they comprise Of the total equalized assessed value for each township within the Hermon-DeKalb Central School District.

Please note that most of these exemptions are granted by a taxing authority other than the School District. Also, the bulk of the exemptions are the STAR exemption.

If you have any questions, please feel free to contact Kimberly Fuller, Business Manager at (315)-347-4920.

Total Assessed Value 13,711,604
Uniform Percentage 65.00

Equalized Total Assessed Value 21,094,775

School District - 404401 Hermon-Dekalb

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	11	167,054	0.79
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	36,923	0.18
41834	ENHANCED STAR	RPTL 425	16	1,333,058	6.32
41854	BASIC STAR 1999-2000	RPTL 425	29	963,699	4.57
41864	Basic STAR (land belongs to ot	RPTL 425	1	15,385	0.07
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	23,985	0.11
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	140,338	0.67
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	9,231	0.04
Total Exemptions Exclusive of System Exemptions:			**62**	**2,689,673**	**12.75**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**62**	**2,689,673**	**12.75**

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: _____

Total Assessed Value 84,071,143
Uniform Percentage 73.00

Equalized Total Assessed Value 115,165,949

School District - 404401 Hermon-Dekalb

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	2,192	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	12	593,698	0.52
13510	TOWN - CEMETERY LAND	RPTL 446	4	79,177	0.07
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	6,551,675	5.69
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	349,316	0.30
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	2,953,014	2.56
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	172,466	0.15
26250	HISTORICAL SOCIETY	RPTL 444	1	38,356	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	46,302	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	432,602	0.38
41400	CLERGY	RPTL 460	1	2,055	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,000	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	5	67,261	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	65	3,113,549	2.70
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	12	379,860	0.33
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	24,658	0.02
41834	ENHANCED STAR	RPTL 425	95	7,699,590	6.69
41854	BASIC STAR 1999-2000	RPTL 425	112	3,448,365	2.99
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	10	266,303	0.23
42140	Anaerobic Digestion Facilities	RPTL 483-e	1	9,589,041	8.33
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	57,548	0.05
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	821,884	0.71
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	8,904	0.01

Total Assessed Value 84,071,143
Uniform Percentage 73.00

Equalized Total Assessed Value 115,165,949

School District - 404401 Hermon-Dekalb

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	6,027	0.01
Total Exemptions Exclusive of System Exemptions:			**340**	**36,703,816**	**31.87**
Total System Exemptions:			**1**	**6,027**	**0.01**
Totals:			**341**	**36,709,843**	**31.88**

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 91,971,892
Uniform Percentage 84.00

Equalized Total Assessed Value 109,490,348

School District - 404401 Hermon-Dekalb

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	614,286	0.56
13500	TOWN - GENERALLY	RPTL 406(1)	7	470,358	0.43
13510	TOWN - CEMETERY LAND	RPTL 446	4	17,976	0.02
13650	VG - GENERALLY	RPTL 406(1)	12	163,930	0.15
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	4,048	0.00
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	1	386,905	0.35
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	222,740	0.20
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	116,429	0.11
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	149,286	0.14
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	24,762	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	293,334	0.27
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	17,977	0.02
41400	CLERGY	RPTL 460	1	1,786	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	2	6,000	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	5	130,000	0.12
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	44	1,562,051	1.43
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	11,660	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	104,941	0.10
41834	ENHANCED STAR	RPTL 425	80	6,124,528	5.59
41854	BASIC STAR 1999-2000	RPTL 425	89	2,663,797	2.43
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	42,797	0.04
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	27,573	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	69,830	0.06
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	45,440	0.04
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	12,023	0.01

Total Assessed Value 91,971,892
Uniform Percentage 84.00

Equalized Total Assessed Value 109,490,348

School District - 404401 Hermon-Dekalb

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			**280**	**13,272,434**	**12.12**
Total System Exemptions:			**3**	**12,023**	**0.01**
Totals:			**283**	**13,284,457**	**12.13**

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 12,682,730
Uniform Percentage 44.00

Equalized Total Assessed Value 28,824,386

School District - 404401 Hermon-Dekalb

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	20,096,137	69.72
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,594,757	9.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	13,148	0.05
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	33,173	0.12
41834	ENHANCED STAR	RPTL 425	7	698,409	2.42
41854	BASIC STAR 1999-2000	RPTL 425	2	75,228	0.26
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	145,284	0.50
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	103,320	0.36
Total Exemptions Exclusive of System Exemptions:			**18**	**23,759,456**	**82.43**
Total System Exemptions:			**0**	**0**	**0.00**
Totals:			**18**	**23,759,456**	**82.43**

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: _____

Total Assessed Value 202,437,369

Equalized Total Assessed Value 274,575,459

School District - 404401 Hermon-Dekalb

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	616,478	0.22
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	20,096,137	7.32
13500	TOWN - GENERALLY	RPTL 406(1)	19	1,064,056	0.39
13510	TOWN - CEMETERY LAND	RPTL 446	8	97,153	0.04
13650	VG - GENERALLY	RPTL 406(1)	12	163,930	0.06
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	4,048	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	9,146,432	3.33
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	1	386,905	0.14
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	10	572,056	0.21
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	3,069,443	1.12
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	149,286	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	197,228	0.07
26250	HISTORICAL SOCIETY	RPTL 444	1	38,356	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	293,334	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	5	64,279	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	432,602	0.16
41400	CLERGY	RPTL 460	2	3,841	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	4	12,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	10	197,261	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	121	4,855,802	1.77
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	14	424,693	0.15
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	166,522	0.06
41834	ENHANCED STAR	RPTL 425	198	15,855,585	5.77
41854	BASIC STAR 1999-2000	RPTL 425	232	7,151,089	2.60
41864	Basic STAR (land belongs to ot	RPTL 425	1	15,385	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	16	309,100	0.11
42140	Anaerobic Digestion Facilities	RPTL 483-e	1	9,589,041	3.49
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	7	254,390	0.09
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	962,222	0.35
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	173,150	0.06
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	63,575	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	18,050	0.01

Total Assessed Value 202,437,369

Equalized Total Assessed Value 274,575,459

School District - 404401 Hermon-Dekalb

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			**700**	**76,425,379**	**27.83**
Total System Exemptions:			**4**	**18,050**	**0.01**
Totals:			**704**	**76,443,429**	**27.84**

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: _____