



NYS BOARD OF REAL PROPERTY SERVICES
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(for local use only -- not to be filed with NYS Board of Real Property Services)

RP-495 (9/08)

Date: 4/28/2026

Taxing Jurisdiction: Lancaster Central-SWIS #145201

Fiscal Year Beginning: 2025

Total equalized value in taxing jurisdiction: \$7,237,164,930 \$6,356,318,155 \$ 842,829,544 \$ 38,017,231 \$7,237,164,930

LANCASTER						CHEEKTOWAGA			ELMA			TOTAL		
Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Total equalized Value (Column E)	Percentage of Value Exempted (Column F)	Number of Exemptions (Column G)	Total equalized Value (Column H)	Percentage of Value Exempted (Column I)	Number of Exemptions (Column J)	Total equalized Value (Column K)	Percentage of Value Exempted (Column L)	Number of Exemptions (Column M)	Total equalized Value (Column N)	Percentage of Value Exempted (Column O)
10100	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	\$5,313	0.00%						0.00%	1	\$5,313	0.00%
12100	NYS-GENERALLY	RPTL 404(1)	17	\$2,913,342	0.05%	4	\$151,867	0.02%			0.00%	21	\$3,065,209	0.04%
12370	STATE AUTHORITIES SPECIFIED	RPTL 412			0.00%	11	\$33,132,799	3.93%			0.00%	11	\$33,132,799	0.46%
13100	CO-GENERALLY	RPTL 406(1)	73	\$9,696,633	0.15%	13	\$128,535	0.02%			0.00%	86	\$9,824,168	0.14%
13120	CO - NOT EX BY RPTL 406(1)	GEN MUNY L 411	0	\$0	0.00%						0.00%	0	\$0	0.00%
13500	TOWN-GENERALLY	RPTL 406(1)	125	\$22,432,056	0.35%	9	\$4,133,733	0.49%	1	\$38,462	0.10%	135	\$26,604,251	0.37%
13650	VG GENERALLY	RPTL 406(1)	93	\$6,855,955	0.11%	2	\$542,534	0.06%			0.00%	95	\$7,398,489	0.10%
13800	SCHOOL DISTRICT	RPTL 408	19	\$74,149,690	1.17%	1	\$3,560,000	0.42%			0.00%	20	\$77,709,690	1.07%
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	3	\$10,803,438	0.17%			0.00%			0.00%	3	\$10,803,438	0.15%
14100	USA GENERALLY	RPTL 400(1)	3	\$885,938	0.01%			0.00%			0.00%	3	\$885,938	0.01%
14110	USA -SPECIFIED USES	STATE L 54	1	\$145,000	0.00%			0.00%			0.00%	1	\$145,000	0.00%
18020	MUNICIPAL IDA	RPTL 412-a	29	\$152,938,907	2.41%	4	\$24,653,334	2.93%			0.00%	33	\$177,592,241	2.45%
21600	RES OF CLERGY-RELIG CORP OWN	RPTL 462	3	\$1,703,126	0.03%			0.00%	1	\$692,308	1.82%	4	\$2,395,434	0.03%
25110	NONPROF CORP-RELIG(CONST PRO	RPTL 420-a	40	\$44,257,036	0.70%	2	\$4,786,667	0.57%	3	\$8,311,538	21.86%	45	\$57,355,241	0.79%
25120	NONPROF CORP-EDUCL(CONST PRO	RPTL 420-a	6	\$4,120,782	0.06%	2	\$960,000	0.11%			0.00%	8	\$5,080,782	0.07%
25130	NONPROF CORP-CHAR(CONST PRO	RPTL 420-a	7	\$53,144,219	0.84%			0.00%			0.00%	7	\$53,144,219	0.73%
25230	NONPROF CORP-MORAL/MENTAL IMP	RPTL 420-a	23	\$9,428,443	0.15%			0.00%			0.00%	23	\$9,428,443	0.13%
25300	NONPROF CORP-SPECIFIED USES	RPTL 420-b	0	\$0	0.00%			0.00%			0.00%	0	\$0	0.00%
25500	NONPROF MED,DENTAL,HOSP SVCE	RPTL 486	1	\$906,250	0.01%			0.00%			0.00%	1	\$906,250	0.01%
25900	SYSTEM CODE				0.00%	6	\$36,266	0.00%			0.00%	6	\$36,266	0.00%
26100	VETERANS ORG.	RPTL 452	3	\$435,938	0.01%			0.00%			0.00%	3	\$435,938	0.01%
26300	INTREDENOMINATIONAL CENTER	RPTL 430	1	\$1,289,063	0.02%			0.00%			0.00%	1	\$1,289,063	0.02%
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	14	\$6,857,499	0.11%	6	\$1,896,267	0.22%			0.00%	20	\$8,753,766	0.12%
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	\$756,096	0.01%			0.00%			0.00%	9	\$756,096	0.01%
28220	URBAN REN-OWNER-COMM DEV CORP	P H F I L 260	2	\$58,750	0.00%			0.00%			0.00%	2	\$58,750	0.00%
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	\$20,890,625	0.33%			0.00%			0.00%	1	\$20,890,625	0.29%
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	701	\$14,167,406	0.22%	160	\$2,751,880	0.33%	8	\$149,536	0.39%	869	\$17,068,822	0.24%
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	21	\$425,250	0.01%	9	\$172,800	0.02%			0.00%	30	\$598,050	0.01%
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	539	\$18,190,078	0.29%	84	\$2,455,166	0.29%	7	\$218,078	0.57%	630	\$20,863,322	0.29%
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	15	\$506,250	0.01%	7	\$224,000	0.03%			0.00%	22	\$730,250	0.01%
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	368	\$22,178,868	0.35%	44	\$2,334,920	0.28%	4	\$202,116	0.53%	416	\$24,715,904	0.34%
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	\$769,843	0.01%	4	\$205,400	0.02%			0.00%	17	\$975,243	0.01%
41160	COLD WAR VETERANS (15%)	RPTL 458-b	116	\$1,565,789	0.02%	4	\$51,200	0.01%	1	\$12,462	0.03%	121	\$1,629,451	0.02%
41164	COLD WAR VETERANS (15%)	RPTL 458-b	0	\$0	0.00%	10	\$128,000	0.02%			0.00%	10	\$128,000	0.00%
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	25	\$966,330	0.02%	3	\$97,934	0.01%			0.00%	28	\$1,064,264	0.01%
41400	CLERGY	RPTL 460	10	\$23,440	0.00%	1	\$2,000	0.00%			0.00%	11	\$25,440	0.00%
41700	AGRICULTURAL BUILDING	RPTL 483	1	\$1,696,875	0.03%			0.00%			0.00%	1	\$1,696,875	0.02%
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	20	\$1,857,392	0.03%			0.00%	5	\$328,076	0.86%	25	\$2,185,468	0.03%
41800	PERSONS AGE 65 OR OVER	RPTL 467	16	\$2,000,004	0.03%	10	\$855,935	0.10%			0.00%	26	\$2,855,939	0.04%
41804	PERSONS AGE 65 OR OVER	RPTL 467	29	\$2,139,906	0.03%	14	\$664,977	0.08%			0.00%	43	\$2,804,883	0.04%
41806	PERSONS AGE 65 OR OVER	RPTL 467			0.00%			0.00%			0.00%	0	\$0	0.00%
41834	ENHANCED STAR	RPTL 425	2437	\$235,587,277	3.71%	508	\$42,136,260	5.00%	30	\$2,676,930	7.04%	2,975	\$280,400,467	3.87%
41854	BASIC STAR 1999-2000	RPTL 425	4214	\$142,222,500	2.24%	446	\$14,262,558	1.69%	23	\$716,542	1.88%	4,683	\$157,201,600	2.17%
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	12	\$1,565,626	0.02%	4	\$227,201	0.03%			0.00%	16	\$1,792,827	0.02%
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	16	\$961,570	0.02%	5	\$129,373	0.02%			0.00%	21	\$1,090,943	0.02%
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c			0.00%			0.00%			0.00%	0	\$0	0.00%
42120	TEMPORARY GREENHOUSES	RPTL 483-C	1	\$148,438	0.00%			0.00%			0.00%	1	\$148,438	0.00%
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd			0.00%						0.00%	0	\$0	0.00%
50000	SYSTEM CODE	AUTH NOT DEFINED	1	\$35,156	0.00%			0.00%			0.00%			0.00%
	Totals		9,029	\$71,681,097	13.71%	1373	\$140,681,606	16.69%	83	\$13,346,048	35.11%	10,485	\$1,025,708,751	14.17%

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$883,815.76