

NYS - Real Property System  
County of Cattaraugus  
Town of South Valley  
SWIS Code - 048200

Assessor's Report - 2025 - Prior Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/6/2026 10:50:55  
Total Assessed Value 5,991,465  
Uniform Percentage 48.00

Equalized Total Assessed Value 12,482,219

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                    | 257,083                             | 2.06                      |
| 41124                                            | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a          | 2                    | 13,000                              | 0.10                      |
| 41134                                            | ALT VET EX-WAR PERIOD-COMBAT   | RPTL 458-a          | 3                    | 32,499                              | 0.26                      |
| 41144                                            | ALT VET EX-WAR PERIOD-DISABILI | RPTL 458-a          | 2                    | 36,792                              | 0.29                      |
| 41720                                            | AGRICULTURAL DISTRICT          | AG-MKTS L 305       | 2                    | 28,660                              | 0.23                      |
| 41834                                            | ENHANCED STAR                  | RPTL 425            | 10                   | 908,877                             | 7.28                      |
| 41854                                            | BASIC STAR 1999-2000           | RPTL 425            | 8                    | 260,000                             | 2.08                      |
| Total Exemptions Exclusive of System Exemptions: |                                |                     | 28                   | 1,536,911                           | 12.31                     |
| Total System Exemptions:                         |                                |                     | 0                    | 0                                   | 0.00                      |
| Totals:                                          |                                |                     | 28                   | 1,536,911                           | 12.31                     |

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: \_\_\_\_\_

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