

§ 495. Exemption reports.

1. Whenever a county, city, town, village or school district is required to prepare an annual budget, the official required to prepare a tentative or preliminary version of that budget shall annex thereto an exemption report. This report shall be on a form prescribed by the state board and shall show how much of the total assessed value on the final assessment roll or rolls used in that budgetary process is exempt from taxation. This report shall list every type of exemption granted, identified by statutory authority, and shall show (a) the cumulative impact of each type of exemption expressed either as a dollar amount of assessed value or as a percentage of the total assessed value on the roll, (b) 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 (c) the cumulative impact of all exemptions granted. Exemptions that result in an impact of less than one percent may be aggregated as a single entry. In no case shall an individual exemption recipient be named in the report.

2. Notice of this report shall be included in any notice of the preparation of the budget otherwise required by law. The report shall be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. This report shall be annexed to any tentative or preliminary budget and shall become part of the final budget.

Equalized Total Assessed Value 1,362,855,555

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	113,304,516	8.31
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	23,371,077	1.71
13100	CO - GENERALLY	RPTL 406(1)	4	1,410,323	0.10
13500	TOWN - GENERALLY	RPTL 406(1)	30	10,400,000	0.76
13650	VG - GENERALLY	RPTL 406(1)	12	5,279,355	0.39
13800	SCHOOL DISTRICT	RPTL 408	1	7,096,774	0.52
13870	SPEC DIST USED FOR PURPOSE ES	RPTL 410	1	167,742	0.01
14100	USA - GENERALLY	RPTL 400(1)	2	164,516,129	12.07
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	441,935	0.03
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	11	7,865,484	0.58
25120	NONPROF CORP - EDUC(L(CONST PR	RPTL 420-a	9	3,521,290	0.26
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	4	59,032	0.00
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	3	1,845,161	0.14
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	13	1,307,419	0.10
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	71	1,587,194	0.12
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	63	2,347,258	0.17
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	54	3,655,739	0.27
41160	COLD WAR VETERANS (15%)	RPTL 458-b	11	140,516	0.01
41161	COLD WAR VETERANS (15%)	RPTL 458-b	1	12,774	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	42,581	0.00
41400	CLERGY	RPTL 460	2	9,677	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	27	1,011,032	0.07
41700	AGRICULTURAL BUILDING	RPTL 483	1	131,613	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	40	5,487,971	0.40
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	67,519	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	16	2,185,719	0.16
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	5	629,290	0.05

Equalized Total Assessed Value 1,362,855,555

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	15,267,558	1.12
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	7	662,758	0.05
48600	HOUSING DEVELOPMENT CO	P H F I L 577(1)	1	603,226	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	30	30,390,748	2.23
Total Exemptions Exclusive of System Exemptions:			432	404,819,413	29.70
Total System Exemptions:			0	0	0.00
Totals:			432	404,819,413	29.70

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: See Attached



Date: October 2, 2026

Fiscal Year Begining: January 1, 2027

PILOT estimates based on actual or hypothetical billing estimates from prior fiscal year.

PILOT estimates based on actual or hypothetical billing estimates from prior fiscal year.