

ST. LAWRENCE COUNTY



REAL PROPERTY TAX SERVICE AGENCY

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Director

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WEB SITE: <http://www.stlawco.org/departments/rcalproperty/>

TO: School Business Managers

FROM: Donna Brown

DATE: April 9th, 2021

SUBJECT: Exemption Reporting Requirement

Chapter 258 of the Laws of 2008 added a new section 495 to the Real Property Tax Law. Counties, cities, towns, villages, and **school districts** now have to attach an exemption and Payment in Lieu of Taxes (PILOT) report to their tentative/preliminary budgets.

Attached is the exemption report as produced from the latest final assessment roll.

The PILOT payments report is what your school receives from the various exempt properties in your school district. We cannot programmatically generate this report because there is no data on the assessor's file that relates to PILOT payments. Therefore, I am attaching a blank form for your use, RP-495 PILOT. If your school does not have any PILOT payments, please mark N/A across the form and attach it to your budget. I am also attaching an Excel spreadsheet version of the PILOT payment form (RP-495 PILOT) that you can fill-in on the computer if you wish.

Notice of this report is required to:

1. be included in any notice of the preparation of the budget required by law
2. be posted on any bulletin board maintained by the school for public notices
3. be posted on any website maintained by the budgeting authority
4. become part of the final budget

If you have any questions, please contact me.

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*Donna Brown, Coordinator of Real Property Tax Services,
Joycee Chakranarayan, Account Clerk Lisa Ciccirelli, Tax Map Tech
Patricia Fletcher, Senior Real Property Tax Service Aide, Lena Kanitz, Data Collector
Tina Miller, Tax Aide Danielle Mitchell, Tax Aide Darlene Nelson, Tax Aide
Michael Pearson, Tax Map Tech/CAD Spec Jim Race, Senior Tax Map Tech*

Equalized Total Assessed Value 321,082,171

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	24	1,345,370	0.42
13500	TOWN - GENERALLY	RPTL 406(1)	60	5,504,895	1.71
13510	TOWN - CEMETERY LAND	RPTL 446	6	46,177	0.01
14100	USA - GENERALLY	RPTL 400(1)	1	33,590	0.01
18020	MUNICIPAL INDUSTRIAL DEV.AGENC	RPTL 412-a	4	8,835,929	2.75
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	14	2,660,164	0.83
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	4	30,294,731	9.44
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	132,949	0.04
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	104,744	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	1,175,570	0.37
25400	FRATERNAL ORGANIZATION	RPTL 428	1	215,882	0.07
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	35,897	0.01
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	14	129,815	0.04
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	2,930,256	0.91
41700	AGRICULTURAL BUILDING	RPTL 483	25	761,525	0.24
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	93	3,134,893	0.98
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	144,523	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	15,294	0.00
41804	PERSONS AGE 65 OR OVER	RPTL 467	16	260,547	0.08
41834	ENHANCED STAR	RPTL 425	455	29,056,124	9.05
41844	En STAR (land belongs to other	RPTL 425	5	238,886	0.07
41854	BASIC STAR 1999-2000	RPTL 425	914	27,911,152	8.69
41864	Basic STAR (land belongs to ot	RPTL 425	10	206,512	0.06
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	36	412,286	0.13
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	10	240,315	0.07
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	978,787	0.30
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	111,063	0.03
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	13,849	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	14,818	0.00

Equalized Total Assessed Value 321,082,171

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	21,321	0.01
Total Exemptions Exclusive of System Exemptions:				116,946,543	36.42
Total System Exemptions:				21,321	0.01
Totals:				116,967,864	36.43

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.

\$ 88,273.70

Amount, if any, attributable to payments in lieu of taxes:

Equalized Total Assessed Value 112,296,100

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	13	548,429	0.49
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,720,095	1.53
13510	TOWN - CEMETERY LAND	RPTL 446	5	31,025	0.03
14100	USA - GENERALLY	RPTL 400(1)	1	33,590	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	2,451,674	2.18
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	4	980,464	0.87
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	4,956,795	4.41
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	132,949	0.12
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	104,744	0.09
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	621,923	0.55
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	35,897	0.03
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	21,924	0.02
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	2,930,256	2.61
41700	AGRICULTURAL BUILDING	RPTL 483	7	253,846	0.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	0	0.00
41804	PERSONS AGE 65 OR OVER	RPTL 467	10	125,673	0.11
41834	ENHANCED STAR	RPTL 425	141	8,881,562	7.91
41854	BASIC STAR 1999-2000	RPTL 425	305	9,374,238	8.35
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	5	15,384	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	138,871	0.12
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	2	978,787	0.87
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	5,769	0.01

Equalized Total Assessed Value 112,296,100

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	21,321	0.02
Total Exemptions Exclusive of System Exemptions:				34,343,895	30.58
Total System Exemptions:				21,321	0.02
Totals:				34,365,216	30.60

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:

24,492.99

Equalized Total Assessed Value 93,911,405

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	22	1,759,091	1.87
13510	TOWN - CEMETERY LAND	RPTL 446	1	15,152	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	1,940,418	2.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	1,141,011	1.21
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	25,252,525	26.89
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	65,657	0.07
41700	AGRICULTURAL BUILDING	RPTL 483	12	352,386	0.38
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	70	2,620,639	2.79
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	144,523	0.15
41834	ENHANCED STAR	RPTL 425	125	7,588,919	8.08
41844	En STAR (land belongs to other	RPTL 425	3	146,263	0.16
41854	BASIC STAR 1999-2000	RPTL 425	244	7,335,752	7.81
41864	Basic STAR (land belongs to ot	RPTL 425	8	164,041	0.17
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	15	102,726	0.11
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	10,168	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	8,080	0.01
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	14,818	0.02
Total Exemptions Exclusive of System Exemptions:				48,662,169	51.82
Total System Exemptions:				0	0.00
Totals:				48,662,169	51.82

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:

19,385.38

Equalized Total Assessed Value 8,549,990

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	3	38,298	0.45
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	21,277	0.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	40,677	0.48
41834	ENHANCED STAR	RPTL 425	24	1,481,377	17.33
41854	BASIC STAR 1999-2000	RPTL 425	28	892,769	10.44
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	2,766	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	3,964	0.05
Total Exemptions Exclusive of System Exemptions:				2,481,128	29.02
Total System Exemptions:				0	0.00
Totals:				2,481,128	29.02

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: 0

Equalized Total Assessed Value 106,091,201

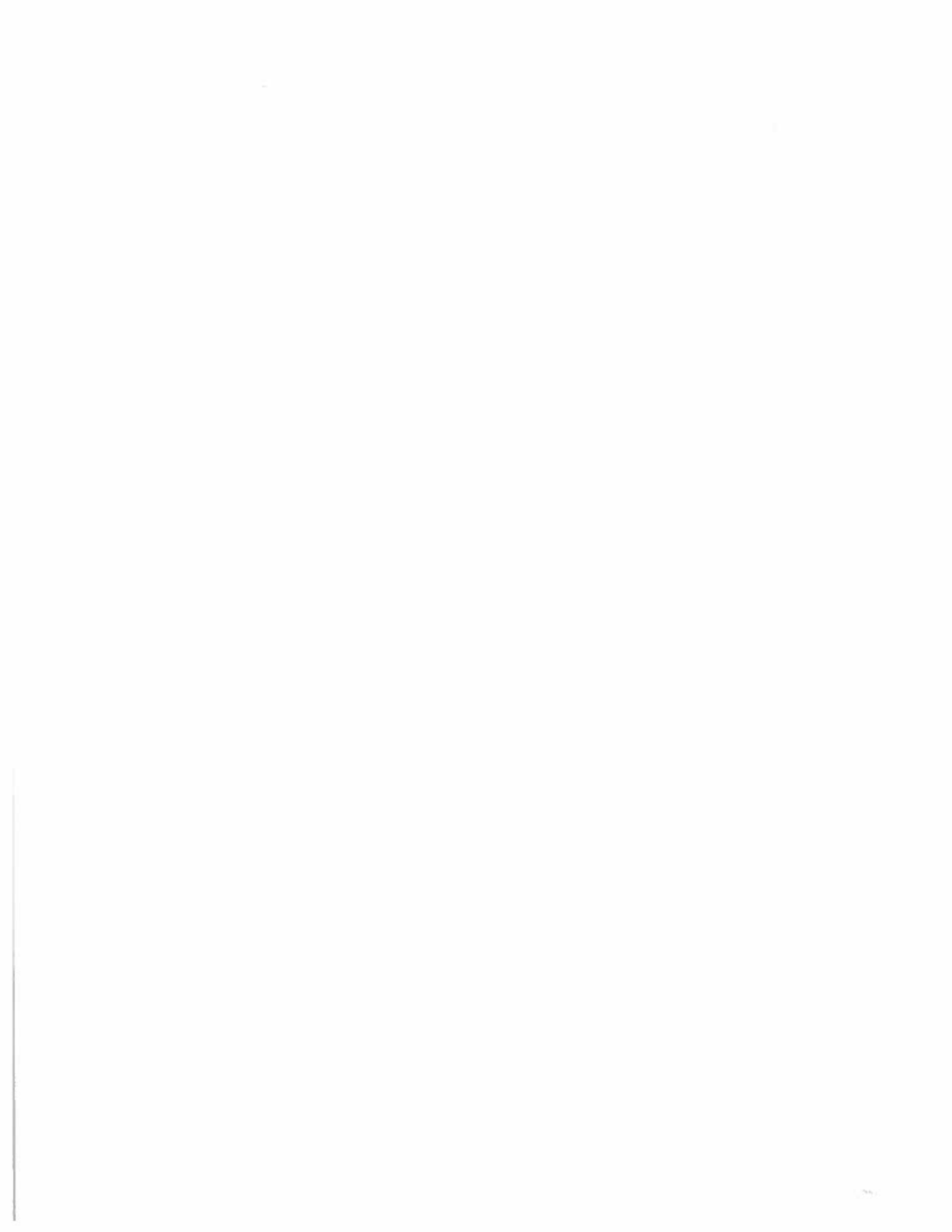
School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	796,941	0.75
13500	TOWN - GENERALLY	RPTL 406(1)	13	1,987,411	1.87
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	4,443,837	4.19
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	3	517,412	0.49
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	85,411	0.08
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	553,647	0.52
25400	FRATERNAL ORGANIZATION	RPTL 428	1	215,882	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	42,234	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	6	155,293	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	21	473,577	0.45
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	15,294	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	6	134,874	0.13
41834	ENHANCED STAR	RPTL 425	165	11,104,266	10.47
41844	En STAR (land belongs to other	RPTL 425	2	92,623	0.09
41854	BASIC STAR 1999-2000	RPTL 425	337	10,308,393	9.72
41864	Basic STAR (land belongs to ot	RPTL 425	2	42,471	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	14	291,410	0.27
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	86,166	0.08
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	111,063	0.10
Total Exemptions Exclusive of System Exemptions:				31,458,205	29.65
Total System Exemptions:				0	0.00
Totals:				31,458,205	29.65

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.

8 44,395.33

Amount, if any, attributable to payments in lieu of taxes:



Equalized Total Assessed Value 118,575

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47100	Mass Telecomm Ceiling	RP/TL S499-qqqq	1	1,146	0.97
Total Exemptions Exclusive of System Exemptions:					
			1	1,146	0.97
Total System Exemptions:					
			0	0	0.00
Totals:					
			1	1,146	0.97

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: 0.00

Equalized Total Assessed Value 114,900

School District - 402001 Brasher Falls

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
			0	0	0.00
			0	0	0.00
			0	0	0.00

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

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: 0.00

