ST. LAWRENCE COUNTY



REAL PROPERTY TAX SERVICE AGENCY

Courthouse Room 249, 48 Court Street Canton, New York 13617-1169 Bruce Green, 140 Director

VOICE (315)379-2272 FAX (315)229-3222 WEB SITE: <u>http://www.stlawco.org/departments/realproperty/</u>

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 <u>school districts</u> 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. G://ccount Clerk-Joycee/Letters-Memos/Exemption Reports/2021

> Donna Brown, Coordinator of Real Property Tax Services, Joycee Chakranarayan, Account Clerk Lisa Cicciarelli, 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

Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School District Summary

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	9	46,177	0.01
14100	USA - GENERALLY	RPTL 400(1)	F	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	, -	132,949	0.04
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	-	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)	-	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	9	144,523	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	-	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-dⅆ	2	978,787	0.30
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	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	5	14,818	0.00

NYS - Real Property System County of St Lawrence	aperty System awrence	Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School District Summary	20 - Prior Year File npact Report Summary	Date/Time Total Assessed Value	RPS221/V04/L001 Date/Time - 4/9/2021 09:36:01 ed Value 278,986,335
		Equalized Total Assessed Value	alue 321,082,171		
School Distric	School District - 402001 Brasher Falls				
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaitzed Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	£	21,321	0.01
Total Exemptions Exe System Exemptions:	Total Exemptions Exclusive of System Exemptions:		1,723	116,946,543	36.42
Total System Exemptions:	Exemptions:		+	21,321	0.01
Totals:			1,724	116,967,864	36.43
Values have be	een equalized using the Uniform Percent	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	nto consideration, payn	ients in lieu of taxes or other payments	
for municipal services.	services.				

Amount, if any, attributable to payments in lieu of taxes: $\frac{28,373,70}{}$

Page 2 of 2

Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report

78.00 Date/Time - 4/9/2021 09:36:03 87,590,958 RPS221/V04/L001 **Total Assessed Value** Uniform Percentage

Equalized Total Assessed Value 112,296,100

School District - 402001 Brasher Falls

2000	- המוותו					
Exem Code	Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	c	NYS - GENERALLY	RPTL 404(1)	13	548,429	0.49
13500	0	TOWN - GENERALLY	RPTL 406(1)	22	1,720,095	1.53
13510	0	TOWN - CEMETERY LAND	RPTL 446	5	31,025	0.03
14100	6	USA - GENERALLY	RPTL 400(1)	-	33,590	0.03
18020	0	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	÷	2,451,674	2.18
25110	0	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	4	980,464	0.87
25120	0	NONPROF CORP - EDUCL(CONST PRO	RPTL, 420-a	-	4,956,795	4.41
25210	0	NONPROF CORP - HOSPITAL	RPTL 420-a	-	132,949	0.12
25230	c	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	-	104,744	0.09
25300	0	NONPROF CORP - SPECIFIED USES	RPTL 420-b	£	621,923	0.55
26400	0	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	-	35,897	0.03
27350	0	PRIVATELY OWNED CEMETERY LAND	RPTL 446	c,	21,924	0.02
28110	-	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	2,930,256	2.61
41700	0	AGRICULTURAL BUILDING	RPTL 483	7	253,846	0.23
41730	0	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	0	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	ß	15,384	0.01
47100	6	Mass Telecomm Ceiling	RPTL S499-qqqq	ę	138,871	0.12
47200		RAILROAD - PARTIALLY EXEMPT	RPTL 489-dⅆ	2	978,787	0.87
47610	~	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	5,769	0.01

NYS - Real Property System County of St Lawrence Town of Brasher SWIS Code - 402000	pperty System awrence ler 02000	Assessor's Report - 2020 - Prior Year File S495 Exemption impact Report School Detail Report	Prior Year File Ict Report Iport	Date/Time - Total Assessed Value Uniform Percentage	RPS221/V04/L001 Date/Time - 4/9/2021 09:36:03 sed Value 87,590,958 rrcentage 78.00
2		Equalized Total Assessed Value	112,296,100	3	
School District -	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	F	21,321	0.02
Total Exemptions Ex System Exemptions:	Total Exemptions Exclusive of System Exemptions:		537	34,343,895	30.58
Total System Exemptions:	Exemptions:		t	21,321	0.02
Totals:	-		538	34,365,216	30.60
Values have been equa for municipal services.	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.	Value. The Exempt amounts do not take into	consideration, payme	nts in lieu of taxes or other payments	
Amount, if any	ج Amount, if any, attributable to payments in lieu of taxes:	24,493,99			

Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report

00.66 Date/Time - 4/9/2021 09:36:03 92,972,291 RPS221/V04/L001 Total Assessed Value Uniform Percentage

Equalized Total Assessed Value 93,911,405

School District - 4	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	+	15,152	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	+	1,940,418	2.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	9	1,141,011	1.21
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	-	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	ю	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 Svstem Exemptions:	s Exclusive of ions:		CE	10 E E 2 0 F	64 63 2
•			770	201 200 000	70.17
Total System Exemptions:	cemptions:		0	0	0.00
Totals:			522	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:

9.385.38 0

NYS - Real Property System County of St Lawrence Town of Hopkinton SWIS Code - 404600	operty System awrence inton 04600	Assessor's Report - 2 S495 Exemption School Dei	Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report	Date/Time - Total Assessed Value Uniform Percentage	RPS221/V04/L001 Date/Time - 4/9/2021 09:36:03 sed Value 8,036,991 srcentage 94.00
		Equalized Total Assessed Value	Value 8,549,990		
School District -	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)	m	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	-	3,964	0.05
Total Exemptions Exemptions:	Total Exemptions Exclusive of System Exemptions:		61	2,481,128	29.02
Total System Exemptions:	Exemptions:		0	0	00.0
Totals:			61	2,481,128	29.02
Values have been equa for municipal services.	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.	Value. The Ëxempt amounts do not take	e into consideration, payme	ints in lieu of taxes or other payments	

for municipal services.

10

1

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

NYS - Real Property System	County of St Lawrence	Town of Stockholm	SWIS Code - 408000
- SYN	Count	Town	SIMO

Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report

85.00 Date/Time - 4/9/2021 09:36:03 90,177,521 RPS221/V04/L001 Total Assessed Value Uniform Percentage

Equalized Total Assessed Value 106,091,201

ġ 100001 d District 100

School District -	School District - 402001 Brasher Falls				
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equaitzed 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	ę	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	-	215,882	0.20
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	42,234	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	9	155,293	0.15
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	21	473,577	0.45
41800	PERSONS AGE 65 OR OVER	RPTL 467	+	15,294	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	9	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	7	42,471	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	14	291,410	0.27
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	Ċ	86,166	0.08
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	111,063	0.10
Total Exemption	Total Exemptions Exclusive of				
oystem exemptions:	(10DS:		602	31,458,205	29.65
Total System Exemptions:	xemptions:		0	0	0.00
Totals:			602	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.

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

3 1 0

NYS - Real Property Sy County of St Lawrence Town of Norfolk	NYS - Real Property System County of St Lawrence Town of Norfolk Swirs Corte - JM6280	Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report	Prior Year File :t Report oort	Date/Time - Total Assessed Value	RPS221/V04/L001 Date/Time - 4/9/2021 09:36:03 93,674
		Equalized Total Assessed Value	118,575		00.87
School District	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	RPTL S499-qqqq	-	1,146	0.97
Total Exemptions Ex System Exemptions:	Total Exemptions Exclusive of System Exemptions:		-	1,146	0.97
Total System Exemptions:	Exemptions:		0	0	0.00
Totals:				1,146	0.97
Values have been equa for municipal services.	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.	lue. The Exempt amounts do not take into c	consideration, payment	s in lieu of taxes or other payments	
Amount, If an	Amount, if any, attributable to payments in lieu of taxes:	- 0 -			

NYS - Real Property System County of St Lawrence Town of Massena SWIS Code - 405889	operty System awrence ana 05889	Assessor's Report - 2020 - Prior Year File S495 Exemption Impact Report School Detail Report	Prior Year File ct Report port	Date/Time - Total Assessed Value Uniform Percentage	RPS221/V04/L001 Date/Time - 4/9/2021 09:36:03 sed Value 114,900 srcentage 100.00
		Equalized Total Assessed Value	114,900	,	
School District -	School District - 402001 Brasher Falls				
Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
Total Exemptions Ex System Exemptions:	Total Exemptions Exclusive of System Exemptions:		Ð	o	0.00
Total System Exemptions:	:xemptions:		0	0	00'0
Totais:			0	0	0.00
Values have been equa for municipal services.	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.	. The Exempt amounts do not take into c	consideration, payment	s in lieu of taxes or other payments	
Amount, if any,	Amount, if any, attributable to payments in lieu of taxes:	- 0 -			



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: April 15, 2021

Taxing Jurisdiction: Brasher Falls Central School District

Fiscal Year Begining: 2020

Total equalized value in taxing jurisdiction: <u>\$ 321,082,171</u>

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)
18020	Municipal Industrial Dev Agenc	RPTL 412-a	4	\$88,273.70
				···-
	· · · - ·			
L		Totals	4	\$88,273.70