

EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE

2001 COUNTY, CITY & TOWN ASSESSMENT ROLLS



**New York State Office of Real Property Services
Thomas G. Griffen, Director**

**State of New York
George E. Pataki, Governor**

**Sheridan Hollow Plaza, 16 Sheridan Avenue, Albany, New York 12210-2714
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2001 County, City and Town Assessment Rolls

William J. Heidelmark

NYS Office of Real Property Services
Research, Information and Policy Development Section

Thomas G. Griffen
Executive Director

James F. Dunne, Director
Property Tax Research

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EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE: 2001 COUNTY, CITY, AND TOWN ASSESSMENT ROLLS

INTRODUCTION

All real property in New York is subject to taxation unless specific legal provisions grant it exempt status, whereas personal property is not subject to taxation. Real property tax exemptions are granted on the basis of many different criteria, including the use to which the property is put, the owner's ability to pay taxes, the desire of the state and local governments to encourage certain economic or social activities, and other such rationale.¹ Certain exemptions provide full relief from taxation (wholly exempt property) and others reduce the taxes which would otherwise be payable by varying degrees (partially exempt property). Some exemptions apply to taxes levied for county, city/town, and school purposes, whereas others pertain only to some of these purposes. Yet another difference involves the extent of local government autonomy: while some exemptions are mandated by state law, others are subject to local option and/or local determination of eligibility criteria.

This report presents exemption data for 2001 assessment rolls based on submissions of property tax data by assessors and county property tax directors.² It covers town, city, and county (Tompkins and Nassau Counties) assessment rolls only; village rolls are not included.

Ultimately, the accuracy of the figures presented depends on the accuracy of the data submitted. Although the overwhelming majority of reported exemptions could be related to specific legal provisions through the standardized reporting system provided by the Office of Real Property Services (ORPS), a very small percentage could not be classified because incorrect codes were used, and are thus omitted from certain tables in this report. Similarly, any errors made by assessors in determining the value of a parcel, or the extent to which this value is exempt from taxation, will appear in the data contained herein. Also, experience has shown that some assessors may not keep the values placed on wholly exempt property fully up to date, as valuation of such property has, for the most part, no effect on local tax revenue. Incorrect assessed values may overstate or understate the effect of exemptions on local tax bases.

¹ Most exemptions are granted under Article 4 of the Real Property Tax Law, but others are authorized by a wide variety of statutes ranging from the Agriculture and Markets Law to the Transportation Law.

² The material in the report relates to exemptions only. Not covered are the restricted assessments which apply to certain types of property (e.g., condominiums), tax abatement programs, and formerly real property which has been statutorily redefined as personal (non-taxable) property (e.g., certain switching equipment owned by telephone companies). Restricted assessments, tax abatements, and statutory redefinitions, like exemptions, are tax expenditures in that they reduce or shift tax liability.

The remainder of the report is organized as follows. The next section presents a summary of the latest (2001 assessment roll) statewide statistics on exempt property. The section immediately thereafter focuses on the relatively new School Tax Relief (STAR) exemption. Appendix A contains a list of abbreviations and definitions for terms used in the detailed tables that comprise Appendix B.

EXEMPTIONS ON 2001 ASSESSMENT ROLLS

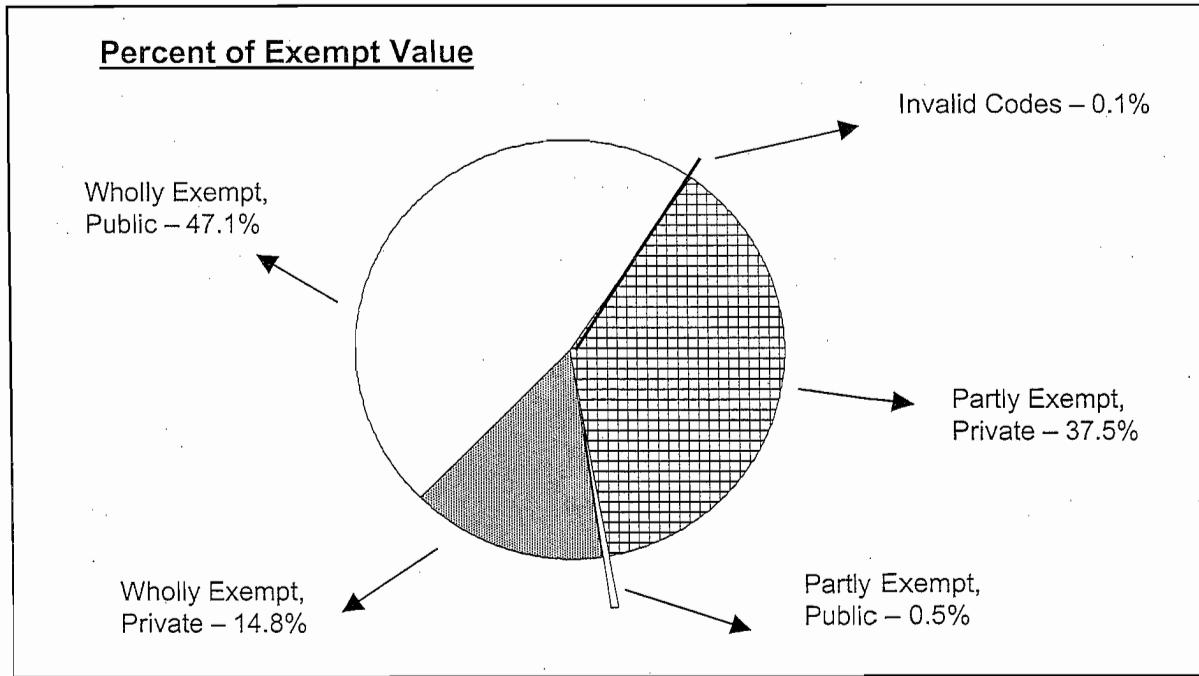
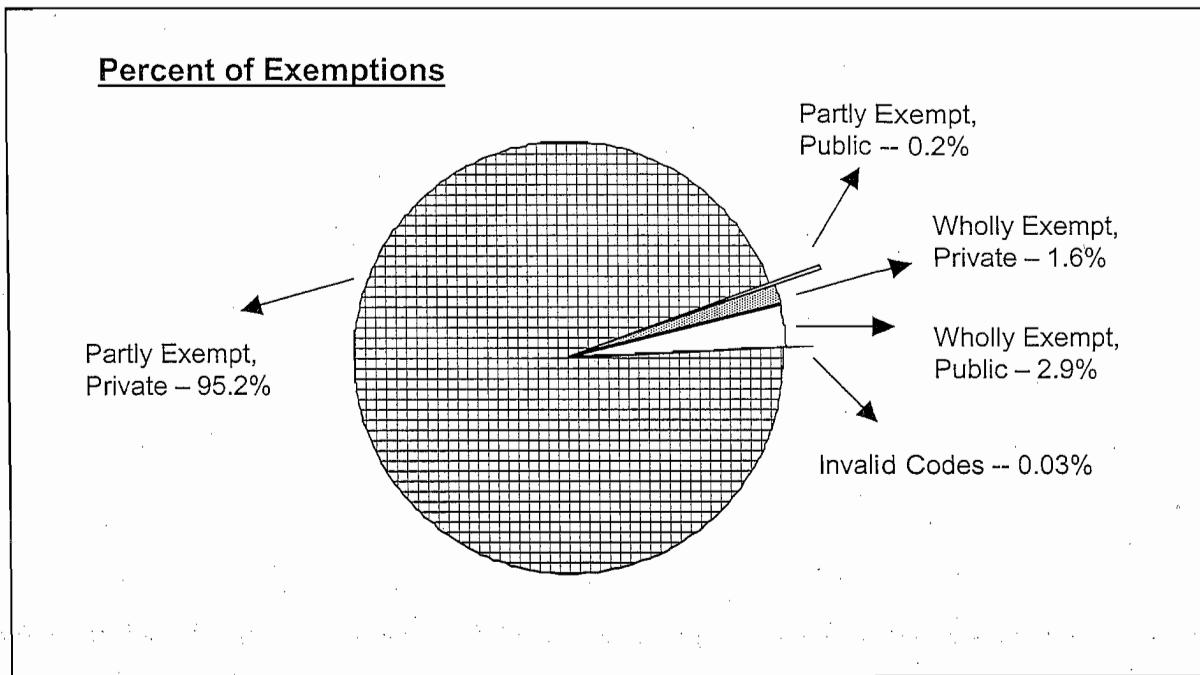
Slightly more than 34 percent of the market value of real property in New York is exempt from taxation and it has changed little since 2000 (33.8 percent). The primary reason for any increase was the third year of phasing in the STAR exemption (\$27 billion more in 2001). Had STAR exemptions been excluded from exempt value, the percent of real property value attributable to exemptions would actually have decreased from 26.8% in 2000 to 26.1% in 2001.

With the exception of the years in which the STAR exemption was introduced (1998 and after) value that is exempt has changed little since the early 1980s. In 1998, the first year in which STAR was granted to eligible senior citizens, exempt property increased from 28 percent to 30 percent of total value. In 1999, when STAR was first granted to non-seniors, exempt value increased to approximately 32 percent of total property value. At the same time, the total number of wholly or partially exempt parcels increased significantly to more than 2.9 million in 1999 and more than 3.0 million in 2000, with over half of all parcels in both years receiving some type of exemption. In 2001, this trend continued, with the number of exempt parcels totaling over 3.1 million and representing more than 57 percent of all parcels. Partial exemptions, including the STAR exemption, accounted for the overwhelming majority of these, at 95 percent.

In prior years, roughly 1 out of every 5 parcels had benefited from some sort of exemption. However, with STAR exemptions amounting to nearly 2.9 million, this portion has increased substantially since 1997. With the last installment of the basic STAR exemption implemented in 2001 (\$30,000), the exempt value of property in New York increased to more than \$440 million.

Figure 1 shows a breakdown of 2001 assessment roll exemptions according to type of ownership (public vs. private) and extent of exemption allowed (whole vs. partial). The overall proportions, which are similar to those seen in prior years, depend on whether one looks at the number of exempt parcels or exempt value.

Figure 1. Distribution of Exemptions by Type of Ownership, 2001



The most common exemptions are partial exemptions granted on parcels owned by private individuals or organizations (95 percent of all exemptions). A further 1.6 percent are granted on property that is privately owned and wholly exempt. Publicly owned property, nearly all of which is wholly exempt, accounts for the remainder of the exemptions (3.2 percent).

However, in terms of exempt value, the publicly owned, wholly exempt property accounts for nearly half of all exempt value. Fully 47.1 percent falls in this category, with nearly all the remainder consisting of privately owned property which is split between the wholly exempt (14.8 percent) and the partially exempt (37.5 percent).

Approximately 80 percent of the individual exemptions granted annually resulted from state-mandated exemption provisions rather than local-option statutes (local governments are not permitted to reduce or rescind mandated exemptions). The STAR program accounted for by far the largest category of mandatory exemptions. In 2001, more than 2.9 million qualified homeowners were granted almost \$119 billion of exempt value as a result of STAR, amounting to more than 70 percent of all exemptions granted statewide.

The major local-option exemptions were those granted to senior citizens, to certain veterans, to various limited-profit housing companies, and to businesses that made eligible improvements to real property. These optional exemptions totaled \$33.2 billion in 2001, an increase of \$0.6 billion from the \$32.6 billion reported in 2000. While the exempt value increased for this group, the number of exemptions declined by more than 5,300 or about 0.7 percent since the last report. This decrease was the result of 5,900 fewer senior citizens exemptions from 2000 to 2001.

Table 1 shows the number of exemptions and equalized exempt value by major exemption category. The overwhelming majority of exemptions (92 percent) involve partially exempt property owned by certain individuals, primarily homeowners receiving STAR exemptions (about 70 percent), senior citizens (5.4 percent), and veterans (about 12 percent). However, only about 32 percent of the total exempt value is attributable to this category of exemptions. Nevertheless, the total exempt value of this group is greater than that of any other group shown in Table 1, with STAR exemptions causing substantial additions in recent years.

The second largest category in terms of exempt value is the general-purpose property owned by local government entities (excludes housing, some forest land, and certain other uses). Although such properties account for only about 2 percent of all exemptions, they comprised more than 24 percent of the total value exempt. Other categories accounting for major shares of

the total value exempt, but relatively few exemptions, included property owned by the United States and foreign governments and property owned by New York State.

Table 1
Real Property Tax Exemptions by Property Group, 2001 Assessment Rolls

<u>Group</u>	<u>Number of Exemptions</u>	<u>Equalized Exempt Value (\$000)</u>
A. Residential Property other than Multiple Dwellings Non-Residential Property Owned by Certain Individuals	3,794,197	\$156,538,432
B. Property of New York State Government and Agencies	17,309	48,348,357
C. Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts	94,390	119,383,714
D. Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes	3,582	25,017,453
E. Property of Private Community Service Organizations, Social Organizations, and Professional Societies	64,070	67,021,323
F. Industrial, Commercial, and Public Service Property	22,617	39,637,529
G. Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)	45,556	29,183,182
H. Agricultural and Forest Property	<u>79,915</u>	<u>3,392,957</u>
Total, Valid Exemption Codes	4,121,636	\$488,522,947
Invalid Codes	<u>1,281</u>	<u>480,523</u>
TOTAL	4,122,917	\$489,003,470

Across the state, total exempt value increased by 10.8 percent, from \$441 billion in 2000 to \$489 billion in 2001. Far and away the most substantial change in exempt value for any one exemption group, as shown in Table B4, Appendix B, was the 23 percent increase in Group A (Residential Property other than Multiple Dwellings and Non-Residential Property Owned by Certain Individuals). Continued growth in the number of basic STAR exemptions (82,750 more in 2001), as well as the third installment of this exemption (\$30,000), accounted for more than \$28 billion of the \$29 billion increase in the exempt value of this group.

The exempt value changes in the remaining exemption groups ranged from a 9.5 percent increase for Group F (Industrial, Commercial, and Public Service Property) to a 0.4 percent increase for Group D (Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes). The \$3.4 billion increase in the exempt value of Group F was largely the result of three exemptions: a \$1.8 billion increase for Municipal Industrial Development Agencies (Real Property Tax Law (RPTL) Section 412-a), a \$0.5 billion increase for Industrial and Commercial Properties Certified by the New York City Department of Finance (RPTL Section 489-bbbb), and a \$0.4 billion increase for Electric Generating Facilities (RPTL Section 485). Almost half of the increase in the value of municipal industrial development agencies occurred in four municipalities: \$319 million in the Town of Tonawanda (Erie County), \$229 million in New York City, \$212 million in the City of Dunkirk (Chautauqua County) and \$92 million in the City of New Rochelle (Westchester County). Meanwhile, the Town of Cortlandt was solely responsible for the \$0.4 billion increase in the Electric Generating Facilities exemption; however, the Indian Point 3 Plant in the Town of Cortlandt had been fully exempt on 2000 rolls for about \$0.8 billion due to its ownership by the New York State Power Authority. While it might appear initially that Group D experienced relatively few changes from 2000 to 2001, this was actually not the case. Offsetting a \$520 million increase in the value of USA-owned property was a \$500 million net decrease in the value of property owned by the New York and New Jersey Port Authority. The overall result of these competing changes explains the 0.4 percent net increase for the entire group.

The exempt value changes for the remaining groups ranged from 5.5 percent in Group C (Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts) to 7.3 percent in Group G (Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)). These trends were somewhat lower than the 8.8 percent increase in the total value of property in New York State that occurred from 2000 (\$1.3 trillion) to 2001 (\$1.4 trillion)

The 10.8 percent overall increase in exempt value varied somewhat among counties, but 70 percent of all counties had increases that were in the 0 percent to 10 percent range. Of the remaining 17 counties, 11 had decreases ranging from -0.1 percent to -27.1 percent, 5 had an increase of 10 percent to 20 percent, and 1 had an increase of more than 20 percent. The primary reason for the increased exempt values in New York's counties was due to the growth in the STAR exemption program. The third installment of the basic STAR exemption phase-in and continuation of the enhanced senior citizen STAR exemption accounted for about 24.3 percent of total statewide exempt value.

Chautauqua, Lewis, and Seneca counties were exceptions to this general trend. In 2001, the \$420 million Five Points Correctional Facility was completed at the former Seneca Army Depot in the Town of Romulus (Seneca County). Various other uses, including a non-profit treatment center for children with clinical emotional problems, are also planned for the former military depot. The completion of this facility completely explained Seneca County's 94 percent increase in exempt value, the largest in any county in the state as well as the only increase greater than 20 percent.

At the other end of the spectrum, Lewis County's 27 percent decrease in exempt value and Schuyler County's 14 percent decrease were the only double-digit percentage reductions in any of New York's counties. For both of these counties, the decreases were primarily the result of revaluations that adjusted the values of certain municipally owned properties. In Lewis County, the value of 12 parcels owned by the Town of Crogan's municipal industrial development agency (IDA) was nearly \$86 million less after the town's 2001 revaluation than it was in 2000 (\$86.3 million). Likewise, in Schuyler County, the 2001 revaluation of property in the Town of Orange resulted in a \$12 million decrease in the value of three school district properties and accounted for more than half of the \$18 million decrease in the county's exempt value. Additionally, the value of wholly exempt IDA property in the Town of Reading decreased by \$12 million after eight US Salt parcels were no longer subject to a three-year payments in lieu of taxes (PILOT) program established by Reading IDA and coded with the IDA exemption code.

Large differences in the incidence of exempt property may be found throughout the state (Tables 2 through 5). For the second consecutive year, Tompkins County ranked highest in terms of exempt value, with nearly half of its real property exempt. Property owned by nonprofit educational institutions (primarily Cornell University and Ithaca College) in the City and Town of Ithaca accounts for approximately 60 percent of Tompkins County's exempt value.

In prior years, St. Lawrence County had ranked first in this regard, with almost half of its property exempt, including substantial amounts of wholly exempt property owned by the New York State Power Authority and the St. Lawrence Seaway Development Corporation. This exemption situation continued in 2001, but the growth of exempt value in Tompkins County resulted in St. Lawrence dropping to the second-highest ranking. Other important contributors to relatively high levels of exempt value in the county were wholly exempt land owned by other state entities, municipal industrial development agencies, and educational institutions. Four assessing units in St. Lawrence County had significant portions of their property value effectively removed from the tax rolls (Waddington, 72 percent; Massena, 71 percent; Potsdam, 51 percent; and the City of Ogdensburg, 73 percent).

The previously mentioned conversion of the Seneca Army Depot to the Five Points Correctional Facility in the Town of Romulus (Seneca County) resulted in Romulus having nearly 90 percent of its property exempt and attaining the highest ranking among New York State towns in terms of exempt value. Also having approximately 90 percent of its property exempt, the Town of Ashford in Cattaraugus County had previously held this highest rank among New York State towns in terms of exempt value, but ranked second for this measure in 2001. This situation is largely the result of the very high value of the wholly exempt West Valley nuclear disposal site. The Town of LeRay (Jefferson County) ranked third in this regard, primarily because of the Fort Drum Army Base.

Eight of the state's 62 cities had tax bases that were reduced by at least 50 percent as a result of exempt property in 2001. In addition to the already mentioned Ogdensburg, the cities of Dunkirk, Geneva, Hudson, Ithaca, Oneonta, Troy, and Watervliet all belong to this group. Prior to the 2001 rolls, the City of Dunkirk only had about one-quarter of its value exempt. However, the transfer of the Dunkirk Steam Plant to the Dunkirk Industrial Development Agency increased the city's exempt value by more than \$210 million and fully explained the doubling of the city's exempt percentage. Exempt property in the City of New York was somewhat less prevalent, comprising only about 35 percent of total value.

Counties with the lowest incidence of exempt property tended to be rural and forested, with Columbia, Delaware, Greene, Hamilton, Warren, and Washington all having 19 percent or less of their tax bases exempt. In contrast, 3 heavily residential counties in the metropolitan New York City area and on Long Island also had relatively small proportions of total value exempt, with Putnam, Rockland, and Nassau in the 15 percent or less range.

With the exception of Glen Cove in Nassau County, all of the state's cities had at least 17 percent of their tax bases exempt. Many towns had a much lower incidence of exemptions, with 36 having less than 5 percent of their assessment rolls in exempt property value. Among the towns with the lowest percentages of exempt value, two-thirds are in rural and forested areas.

Table 2
**Geographic Areas with Highest and Lowest Incidence of Exempt Value,
2001 Assessment Rolls**

A. TEN WITH HIGHEST INCIDENCE

Counties		Cities		Towns	
	<u>Percent Exempt</u>		<u>Percent Exempt</u>		<u>Percent Exempt</u>
1. Tompkins	48.1%	Ogdensburg (St. L.)	72.8%	Romulus (Sen.)	87.7%
2. St Lawrence	45.6%	Ithaca (Tom.)	72.1%	Ashford (Cat.)	87.3%
3. Seneca	42.8%	Watervliet (Alb.)	55.4%	Le Ray (Jef.)	84.4%
4. Jefferson	38.5%	Troy (Ren.)	55.1%	Alfred (All.)	76.2%
5. Cattaraugus	35.8%	Geneva (Ont.)	54.0%	Marcy (One.)	75.9%
6. Niagara	35.4%	Hudson (Col.)	52.9%	Waddington (St. L.)	72.4%
7. Clinton	35.4%	Dunkirk (Cha.)	52.9%	Massena (St. L.)	71.4%
8. Oneida	34.9%	Oneonta (Ots.)	50.4%	Lewiston (Nia.)	70.8%
9. Allegany	34.0%	Salamanca (Cat.)	49.3%	Eaton (Mad.)	58.3%
10. Rensselaer	30.5%	Syracuse (Ono.)	49.3%	Verona (One.)	57.3%

B. TEN WITH LOWEST INCIDENCE

Counties		Cities		Towns	
	<u>Percent Exempt</u>		<u>Percent Exempt</u>		<u>Percent Exempt</u>
1. Hamilton	7.7%	Glen Cove (Nas.)	8.2%	Benson (Ham.)	1.2%
2. Greene	10.8%	Long Beach (Nas.)	15.3%	Arietta (Ham.)	2.0%
3. Putnam	11.6%	Lockport (Nia.)	17.6%	Pulteney (Ste.)	2.8%
4. Nassau	12.6%	Rye (Wes.)	18.4%	Inlet (Ham.)	2.8%
5. Warren	12.9%	Tonawanda (Eri.)	21.0%	Keene (Ess.)	2.8%
6. Schuyler	14.7%	Port Jervis (Ora.)	21.5%	Pittsfield (Ots.)	2.9%
7. Rockland	14.9%	No. Tonawanda (Nia.)	23.5%	Hope (Ham.)	3.0%
8. Wayne	16.2%	Mechanicville (Sar.)	24.0%	Wayne (Ste.)	3.1%
9. Ulster	17.1%	Mt Vernon (Wes.)	24.9%	Putnam (Was.)	3.2%
10. Yates	17.5%	Hornell (Ste.)	25.0%	Montague (Lew.)	3.2%

Table 3

**Exemptions for County Purposes: Counties Ranked by Percent of Full Value Exempt,
2001 Assessment Rolls***

Rank	County	No. of Exemptions	Exempt Value (\$000)	Pct. Of Value Exempt	Rank	County	No. of Exemptions	Exempt Value (\$000)	Pct. Of Value Exempt
1.	Tompkins	6,915	3,468,089	48.06%	30.	Steuben	12,122	963,072	22.65%
2.	St Lawrence	11,621	2,976,162	45.65%	31.	Suffolk	127,001	39,414,902	22.53%
3.	Seneca	5,333	859,429	42.84%	32.	Westchester	44,109	29,179,828	22.37%
4.	Jefferson	10,550	2,192,001	38.48%	33.	Schenectady	14,857	1,615,546	22.31%
5.	Cattaraugus	10,077	1,455,662	35.79%	34.	Dutchess	21,445	4,724,413	21.83%
6.	Niagara	23,479	4,008,885	35.43%	35.	Wyoming	5,846	391,528	21.60%
7.	Clinton	8,549	1,518,368	35.39%	36.	Fulton	6,951	474,654	21.23%
8.	Oneida	31,332	3,616,051	34.92%	37.	Tioga	5,056	408,620	21.12%
9.	Allegany	6,159	670,056	34.00%	38.	Chenango	7,083	365,370	21.05%
10.	Rensselaer	16,055	2,430,737	30.52%	39.	Livingston	7,353	565,748	20.77%
11.	Oswego	12,919	1,941,022	29.02%	40.	Saratoga	15,347	2,619,365	20.40%
12.	Albany	27,466	5,541,109	27.59%	41.	Orange	26,894	4,868,560	20.10%
13.	Onondaga	47,592	6,512,763	27.50%	42.	Lewis	4,326	235,749	19.39%
14.	Chautauqua	11,390	1,828,761	27.50%	43.	Columbia	7,947	859,160	18.67%
15.	Broome	21,769	2,287,411	27.45%	44.	Orleans	5,008	277,989	18.55%
16.	Erie	110,406	11,814,988	26.86%	45.	Washington	8,245	523,186	18.36%
17.	Montgomery	6,654	469,111	25.44%	46.	Delaware	5,187	654,814	18.30%
18.	Essex	6,162	953,084	25.29%	47.	Sullivan	9,014	955,308	17.93%
19.	Otsego	6,339	757,524	24.47%	48.	Yates	4,287	250,970	17.54%
20.	Schoharie	4,483	427,206	24.18%	49.	Ulster	16,405	1,943,367	17.07%
21.	Franklin	3,133	579,387	23.68%	50.	Wayne	10,665	668,586	16.17%
22.	Ontario	11,091	1,471,583	23.55%	51.	Rockland	17,830	4,626,806	14.91%
23.	Cortland	5,189	422,720	23.34%	52.	Schuyler	2,219	112,959	14.69%
24.	Chemung	9,706	823,853	23.31%	53.	Warren	6,698	744,591	12.90%
25.	Madison	7,940	739,872	23.14%	54.	Nassau	96,612	20,115,850	12.60%
26.	Herkimer	7,546	708,029	23.09%	55.	Putnam	7,171	1,135,630	11.58%
27.	Cayuga	10,721	760,827	23.07%	56.	Greene	4,841	348,380	10.78%
28.	Genesee	8,906	572,851	23.03%	57.	Hamilton	1,035	127,111	7.73%
29.	Monroe	60,943	8,694,620	22.81%					

*Excludes New York City boroughs; New York City data included in Table 4.

Table 4

**Exemptions for County Purposes: Cities Ranked by Percent of Full Value Exempt
2001 Assessment Rolls**

Rank	City	No. of Exemptions	Exempt Value (\$000)	Pct. Of Value Exempt	Rank	City	No. of Exemptions	Exempt Value (\$000)	Pct. of Value Exempt
1.	Ogdensburg	1,112	512,663	72.85%	32.	Schenectady	5,635	735,633	35.74%
2.	Ithaca	1,064	2,179,077	72.13%	33.	Kingston	1,928	431,068	35.62%
3.	Watervliet	793	311,866	55.40%	34.	New York City	700,849	190,449,925	35.25%
4.	Troy	3,505	1,298,822	55.12%	35.	Sara. Springs	1,793	830,161	34.81%
5.	Geneva	1,409	343,976	53.95%	36.	Gloversville	1,708	144,711	34.47%
6.	Hudson	693	185,676	52.89%	37.	Yonkers	8,245	4,857,813	34.03%
7.	Dunkirk	1,212	327,648	52.87%	38.	Rochester	13,322	2,402,910	33.72%
8.	Oneonta	636	277,096	50.42%	39.	Corning	1,229	199,659	32.21%
9.	Salamanca	1,114	87,245	49.30%	40.	Batavia	1,694	221,891	32.12%
10.	Syracuse	11,452	3,396,368	49.27%	41.	White Plains	1,892	2,306,648	31.58%
11.	Peekskill	1,119	927,369	49.19%	42.	New Rochelle	2,776	2,532,380	31.06%
12.	Oswego	1,968	530,327	48.44%	43.	Amsterdam	2,058	147,490	30.84%
13.	Plattsburgh	1,363	479,333	46.78%	44.	Binghamton	4,536	462,449	30.53%
14.	Albany	8,473	2,829,837	46.18%	45.	Canandaigua	781	194,732	29.55%
15.	Poughkeepsie	1,681	794,590	45.80%	46.	Newburgh	1,209	212,534	28.31%
16.	Little Falls	561	110,338	44.08%	47.	Sherrill	461	45,706	28.28%
17.	Niagara Falls	6,601	852,479	42.57%	48.	Glens Falls	1,189	227,684	28.15%
18.	Rensselaer	800	142,460	42.21%	49.	Beacon	1,021	181,582	26.92%
19.	Middletown	1,668	537,158	42.20%	50.	Lackawanna	2,929	153,560	26.34%
20.	Fulton	1,316	205,283	42.06%	51.	Oneida	1,049	127,256	26.14%
21.	Olean	1,622	298,319	41.52%	52.	Cohoes	1,468	131,979	25.85%
22.	Rome	4,754	542,600	41.36%	53.	Hornell	1,017	54,158	25.02%
23.	Jamestown	1,599	420,032	40.88%	54.	Mt Vernon	1,708	1,035,774	24.94%
24.	Johnstown	1,044	150,944	40.25%	55.	Mechanicville	498	41,179	24.00%
25.	Cortland	1,228	248,032	39.63%	56.	No.Tonawanda	3,906	288,059	23.48%
26.	Watertown	2,324	384,554	39.39%	57.	Port Jervis	855	65,152	21.55%
27.	Buffalo	25,828	3,278,375	38.55%	58.	Tonawanda	2,386	116,693	21.01%
28.	Auburn	2,999	386,617	38.43%	59.	Rye	708	792,630	18.38%
29.	Elmira	2,852	324,132	37.98%	60.	Lockport	1,889	130,865	17.65%
30.	Norwich	632	99,386	37.92%	61.	Long Beach	1,436	447,998	15.30%
31.	Utica	7,544	633,549	36.50%	62.	Glen Cove	1,261	226,624	8.24%

Table 5

**Exemptions for County Purposes: Towns with Over 50 Percent Full Value Exempt,
2001 Assessment Rolls**

<u>Rank</u>	<u>Town</u>	<u>Number of Exemptions</u>	<u>Exempt Value (\$000)</u>	<u>Percent of Value Exempt</u>
1.	Romulus	438	501,885	87.72%
2.	Ashford	323	517,534	87.27%
3.	Le Ray	504	1,007,984	84.42%
4.	Alfred	286	249,023	76.15%
5.	Marcy	789	915,702	75.86%
6.	Waddington	259	198,149	72.37%
7.	Massena	1371	1,253,158	71.39%
8.	Lewiston	1641	1,576,338	70.77%
9.	Eaton	548	170,021	58.29%
10.	Verona	887	266,255	57.31%
11.	Dannemora	286	98,663	55.24%
12.	Harpersfield	122	94,163	55.24%
13.	Groveland	312	89,244	54.69%
14.	Hamilton	536	163,025	52.37%
15.	Caneadea	233	58,184	52.11%
16.	Herkimer	925	263,338	52.02%
17.	Ithaca	912	791,290	51.41%
18.	Potsdam	1199	348,009	51.35%
19.	Oswego	525	193,042	51.06%
20.	Sharon	340	70,205	50.61%
21.	Sweden	793	488,227	50.35%
22.	Junius	255	49,517	50.15%

LOCAL-OPTION EXEMPTIONS

Local-Option Exemption Impacts

Statewide, the value of local-option exemptions comprised approximately 11 percent of total exempt value. However, Tables 6, 7, and 8 show a wide range of values among counties, cities, and towns. For example, county local-option percentages varied from 21.0 percent in Fulton County to 2.5 percent in Tompkins County.

The STAR exemption program continued to have a significant effect on the shares of municipal exempt value that were comprised of local-option exemptions. In 1997, the

percentage of total exempt value represented by local-option exemptions among counties ranged from a low of 2.2 percent (Clinton County) to a high of 38.4 percent (Fulton County). The comparable range on the 2001 assessment rolls was from 2.5 percent (Tompkins County) to 21.0 percent (Fulton County). This downward trend has been due primarily to the phasing-in of the mandatory STAR program.

The combined effects of four types of local option exemptions provided much of the reason for Fulton County's top ranking. Local-option veterans' exemptions and exemptions for persons aged sixty-five years or more accounted for 7.4 percent of the county's exempt value. Relatively high values for the property of various non-profit organizations exempt under Section 420-b of the Real Property Tax Law (RPTL) comprised another 5 percent. An additional 5 percent resulted from exemptions provided to commercial and industrial properties under RPTL Section 485-b (Business Investment Property Outside New York City) and RPTL Section 485-e (Property Improvements in Empire Zones). In second and third places were Saratoga County (17 percent local option exempt value) and Herkimer County (16 percent local option exempt value).

As wide as the variation for local-option exemptions was for counties, the range was even greater for cities and towns. The percentage of total exempt value attributable to local-option exemptions ranged from a high of 51 percent in the Town of Piercefieeld (St. Lawrence County) to the Town of Moira in Franklin County which had no local option exemptions at all. The primary reason for Piercefieeld's first-place ranking was its large share of property owned by the Boy Scouts of America. This property was exempt due to ownership by a non-profit organization and represented 52 percent of the town's exempt value.

Even though local-option exemptions among New York's cities and towns ranged from zero percent to 55 percent of total exempt value, the vast majority of municipalities had less than 20 percent. As can be seen from Table 8, in more than 9 out of every 10 municipalities, local-option percentages accounted for less than 20 percent of the total exempt value. In comparison, before the introduction of the basic STAR exemption on the 1999 assessment rolls, about 3 out of every 4 municipalities had local-option percentages of 20 percent or less.

Table 6
**Geographic Areas with Highest and Lowest Incidence of Local-Option Exempt Value,
2001 Assessment Rolls**
A. TEN WITH HIGHEST INCIDENCE

Counties		Cities		Towns	
	Percent Local- Option*		Percent Local- Option*		Percent Local- Option*
1. Fulton	21.0%	Sara. Springs (Sar.)	38.0%	Piercefield (St. L.)	51.1%
2. Saratoga	16.7%	Johnstown (Ful.)	37.5%	Shelter Island (Suf.)	49.3%
3. Herkimer	16.0%	Little Falls (Her.)	32.1%	Norwich (Che.)	44.0%
4. Cayuga	15.2%	Lackawanna (Eri.)	22.5%	Wethersfield (Wyo.)	40.3%
5. Hamilton	13.8%	Auburn (Cay.)	21.5%	Chautauqua (Cha.)	38.7%
6. Erie	13.0%	Tonawanda (Eri.)	18.3%	St. Armand (Ess.)	38.6%
7. Schenectady	12.9%	Gloversville (Ful.)	18.0%	Madison (Mad.)	36.7%
8. Greene	12.8%	Glen Cove (Nas.)	14.4%	Rhinebeck (Dut.)	35.4%
9. Genesee	12.8%	Utica (One.)	14.0%	Darien (Gen.)	35.1%
10. Onondaga	12.5%	Corning (Ste.)	13.6%	Hartwick (Ots.)	33.9%

B. TEN WITH LOWEST INCIDENCE

Counties		Cities		Towns	
	Percent Local- Option*		Percent Local- Option*		Percent Local- Option*
1. Tompkins	2.5%	Ithaca (Tom.)	0.7%	Moira (Fra.)	0.0%
2. Delaware	3.1%	Jamestown (Cha.)	2.7%	Fort Covington (Fra.)	0.2%
3. Schuyler	3.8%	Peekskill (Wes.)	3.0%	Westville (Fra.)	0.2%
4. Allegany	4.1%	Ogdensburg (St. L.)	3.2%	Tompkins (Del.)	0.3%
5. Seneca	4.5%	White Plains (Wes.)	3.2%	Brandon (Fra.)	0.4%
6. St Lawrence	4.9%	Cortland (Cor.)	3.6%	Romulus (Sen.)	0.4%
7. Franklin	4.9%	Geneva (Ont.)	4.3%	Scriba (Osw.)	0.4%
8. Clinton	5.4%	Watervliet (Alb.)	4.8%	Le Ray (Jef.)	0.5%
9. Westchester	5.7%	Plattsburgh (Cli.)	4.9%	Ashford (Cat.)	0.6%
10. Cattaraugus	6.0%	Dunkirk (Cha.)	5.1%	Franklin (Del.)	0.6%

*Exempt value of local-option exemptions divided by total exempt value.

Table 7

**Exempt Value Attributable to Local Option, Counties Ranked by Percent of Exempt Value,
2001 Assessment Rolls**

Rank	County	Exempt Value Local Option (\$000)	Total Exempt Value (\$000)	Pct. Of Value Exempt	Rank	County	Exempt Value Local Option (\$000)	Total Exempt Value (\$000)	Pct. Of Value Exempt
1.	Fulton	199,270	948,530	21.0%	30.	Montgomery	76,313	882,486	8.6%
2.	Saratoga	720,773	4,322,839	16.7%	31.	Suffolk	4,672,561	55,301,231	8.4%
3.	Herkimer	202,966	1,269,816	16.0%	32.	Oswego	239,784	2,859,362	8.4%
4.	Cayuga	214,741	1,408,450	15.2%	33.	Wayne	122,307	1,461,121	8.4%
5.	Hamilton	27,207	197,5070	13.8%	34.	Schoharie	58,323	700,157	8.3%
6.	Erie	2,435,776	18,800,508	13.0%	35.	Broome	323,500	3,889,837	8.3%
7.	Schenectady	363,175	2,806,485	12.9%	36.	Madison	106,120	1,301,593	8.2%
8.	Greene	96,462	754,835	12.8%	37.	Otsego	101,702	1,257,931	8.1%
9.	Genesee	137,939	1,080,663	12.8%	38.	Chautauqua	237,739	2,946,671	8.1%
10.	Onondaga	1,261,423	10,058,260	12.5%	39.	Steuben	143,075	1,794,183	8.0%
11.	Livingston	133,647	1,069,356	12.5%	40.	Sullivan	117,911	1,493,965	7.9%
12.	Columbia	170,105	1,379,140	12.3%	41.	Ontario	177,607	2,314,026	7.7%
13.	Orange	920,077	7,500,328	12.3%	42.	Yates	32,916	464,603	7.1%
14.	Monroe	1,706,103	14,152,959	12.1%	43.	Jefferson	202,413	2,876,801	7.0%
15.	Rensselaer	432,046	3,621,584	11.9%	44.	Niagara	408,507	5,824,733	7.0%
16.	Putnam	270,820	2,335,623	11.6%	45.	Tioga	58,949	848,889	6.9%
17.	Washington	114,295	1,023,416	11.2%	46.	Wyoming	47,347	761,173	6.2%
18.	Albany	857,055	7,705,317	11.1%	47.	Cortland	47,516	776,197	6.1%
19.	Ulster	373,350	3,362,381	11.1%	48.	Cattaraugus	126,741	2,110,918	6.0%
20.	Nassau	4,405,120	39,783,099	11.1%	49.	Westchester	2,462,393	43,370,741	5.7%
21.	Orleans	63,519	621,502	10.2%	50.	Clinton	111,675	2,085,024	5.4%
22.	Oneida	561,815	5,515,996	10.2%	51.	Franklin	45,848	938,398	4.9%
23.	Dutchess	718,344	7,183,013	10.0%	52.	St Lawrence	185,672	3,821,095	4.9%
24.	Rockland	832,157	8,579,141	9.7%	53.	Seneca	51,694	1,137,499	4.5%
25.	Lewis	43,445	461,374	9.4%	54.	Allegany	42,624	1,034,312	4.1%
26.	Chenango	72,870	774,906	9.4%	55.	Schuyler	10,544	275,252	3.8%
27.	Warren	121,937	1,301,921	9.4%	56.	Delaware	33,832	1,083,152	3.1%
28.	Essex	114,629	1,294,562	8.9%	57.	Tompkins	103,158	4,077,829	2.5%
29.	Chemung	136,502	1,551,276	8.8%					

Table 8

**City/Town Distribution of Exempt Value Attributable to Local-Option Exemptions:
2001 Assessment Rolls**

<u>Percent of Value in Local Option Exemptions</u>	<u>Number of Cities/Towns</u>	<u>Percent of Cities/Towns</u>
0 - 9.9	590	59.4%
10 - 19.9	355	35.7%
20 - 29.9	31	3.1%
30 - 39.9	4	0.4%
40 or more	14	1.4%

"STAR" STATE-FUNDED EXEMPTION

The School Tax Relief (STAR) program was enacted in 1997 as Section 425 of the Real Property Tax Law. This state-funded program provides a partial exemption from school property taxes for owner-occupied primary residences, including condominiums, cooperative apartments, and mobile/manufactured homes. The exemption first became available on the 1998 assessment rolls.

For qualifying senior citizens (age 65 or older), STAR generally exempts the first \$50,000 of a home from school taxes. In the case of property owned by a husband and wife, only one of them must be at least 65 years of age to qualify for the exemption. Their combined annual income, however, must not exceed \$60,000, even if only one of the resident spouses is the owner. This exemption is generally referred to as the "enhanced" STAR exemption.

For non-senior homeowners and those seniors whose incomes exceed \$60,000, a lower "basic" STAR exemption that generally amounts to \$30,000 is available. The STAR exemption was phased in with three increments that began in 1999-2000 with a maximum exempt value of \$10,000. The limit was increased to \$20,000 in 2000-2001 and to \$30,000 in 2001-2002.

Both STAR exemption ceilings are adjusted upwards in counties where median home values exceed the statewide median. Both are also adjusted to the local level of assessment in each assessing unit by application of the appropriate equalization rate or class equalization rate (special assessing units).

Additionally, the STAR exemption is adjusted for the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers to account for the school district being fiscally dependent on the city. This adjustment is made by multiplying the STAR exemption amount that would

otherwise be determined by 50 percent for New York City, or, in the case of the other 4 cities, by 67 percent. The exempt amount resulting from this calculation is applied both to the assessed value for city school district purposes and to the assessed value for general city purposes.

There were nearly 640,000 "enhanced" STAR exemptions and more than 2.2 million "basic" STAR exemptions reported on 2001 assessment rolls, and they totaled approximately \$118.8 billion in exempt value. These totals represented 24.3 percent of the exempt value and 70.3 percent of all exemptions in New York's cities and towns.

The 2001 STAR exempt value represented a 30 percent increase from the \$91.5 billion shown on the 2000 rolls. More than any other factor, this change is explained by the increase in the maximum exempt value for "basic" STAR exemptions from \$20,000 in 2000 to \$30,000 in 2001. The corresponding exempt values for the "basic" STAR exempt values were \$55 billion in 2000 and \$82.7 billion in 2001. Also contributing to the growth in exempt value between the two years was the increase in the total number of STAR exemptions by almost 83,000. While the major portion of this increase can be explained by new initial applications for the "basic" STAR exemption that are due to new construction or a belated awareness of the exemption, there were also more than 23,000 fewer "enhanced" STAR exemptions from 2000 to 2001. This was most likely the result of a sale of the property to non-qualifying homeowners or an increase in the incomes of senior citizen property owners which made them no longer qualified for the "enhanced" exemption.

APPENDIX A

Explanation of Codes and Terms Used

1. **Exemption Code:** A five-digit identification number used for designating each specific exemption type. The first of the five digits can have a value of 1, 2, 3, or 4, and these values can be interpreted as follows:

<u>Value</u>	<u>Meaning</u>
1.	Public owner, exemption not limited by State law in amount, duration, or tax purpose.
2.	Private owner, exemption not limited by State law in amount, duration, or tax purpose.
3.	Public owner, exemption limited by State law in amount, duration, or tax purpose.
4.	Private owner, exemption limited by State law in amount, duration, or tax purpose.

The second, third, and fourth digits are read together and constitute a unique code for each exemption statute. The fifth digit, which can have a value ranging from zero to 6, identifies the tax purposes for which the exemption is granted and it can be interpreted as follows:

<u>Value</u>	<u>Meaning</u>
0.	Exempt for county, city/town, and school purposes.
1.	Exempt for county, and city/town purposes.
2.	Exempt for county purposes.
3.	Exempt for city/town purposes.
4.	Exempt for school purposes.
5.	Exempt for county and school purposes.
6.	Exempt for city/town and school purposes.
—	(Underline) More than one entry possible (local-option exemptions).

2. **Number of Parcels or Parcel Count:** The total number of parcels of real property in the county or municipality, including wholly exempt parcels.
3. **Number of Exempt Parcels:** The total number of parcels on the assessment roll which carry at least one exemption code.

4. **Number of Exemptions:** Total number of exemptions of the type in question (whole or partial). Will not equal the number of exempt parcels since a given parcel may have multiple exemptions.
5. **Wholly Exempt:** Exemptions which provide full relief from taxes levied for all taxing purposes. Includes the assumption, for tables other than B3, that invalid or incomplete exemption codes beginning with 1 or 2 indicate wholly exempt property.
6. **Partly Exempt:** Exemptions which are limited in amount, duration, or taxing purpose. Includes the assumption, for tables other than B3, that invalid or incomplete exemption codes beginning with 3 or 4 indicate partially exempt property.
7. **Total Equalized Value (000):** Total assessed value of all parcels on assessment roll divided by the decimal representation of the appropriate state equalization rate. For the 2001 assessment rolls, the market value standard for equalization rates was January 1, 2001. Equalization rates are based on assessments and market values of taxable property only.
8. **Total Equalized Value of Exempt Parcels (000):** Total assessed value of exempt parcels divided by the decimal representation of the appropriate state equalization rate or class equalization rate.
9. **Equalized Exempt Value (000) or Eq. Val. (000):** Exempt assessed value divided by the decimal representation of the state equalization rate or class equalization rate.
10. **1999 Eq. Rate:** The state equalization rate, or class equalization rates.
11. **Invalid Exemption Codes:** Reported exemption codes which are neither currently valid nor were previously valid. Expressed as a percent of the total number of exemptions coded.
12. **Incomplete Exemption Codes:** Reported exemption codes which were previously, but are not currently, valid. Expressed as a percent of the total number of exemptions coded.
13. **Exempt for County Purposes:** Exemptions coded with a five-digit number ending in 0, 1, 2, or 5.
14. **Exempt for City/Town Purposes:** Exemptions coded with a five-digit number ending in 0, 1, 3, or 6.
15. **Exempt for School Purposes:** Exemptions coded with a five-digit number ending in 0, 4, 5, or 6.
16. **Pct. of Total Parcels Exempt:** Number of exempt parcels divided by the total number of parcels, expressed as a percentage.
17. **Pct. of All Exem. in Cnty.:** The number of exemptions of the type in question divided by the total number of exemptions in the county, expressed as a percentage.
18. **Exempt Value as a Pct. of Total Value:** Table B3 -- Equalized value of exemptions of each type divided by total equalized value, expressed as a percentage.

A.3

19. **Pct. of Total County (State) Exempt Value:** Tables B4, B5 -- Equalized value of exemptions of each type divided by total equalized value of exempt parcels only, expressed as a percentage.
20. **Pct. of Exempt Value:** Equalized value of exemption category in question in relation to total equalized value of all other exemptions granted.
21. **Pct. of Equal. Value:** (Table B1) Equalized value of exemption divided by total equalized value, expressed as a percentage.

Abbreviations Used**Legal References:**

<u>Abbreviation</u>	<u>Definition</u>
AG-MKTS L	Agriculture and Markets Law
BNKG L	Banking Law
CLS UCON L	Unconsolidated Laws (Consolidated Laws Service)
COUNTY L	County Law
ECL	Environmental Conservation Law
EDUC L	Education Law
GEN MUNY L	General Municipal Law
INS L	Insurance Law
MCK UCON L	Unconsolidated Laws (McKinney's)
NPCL	Not-For-Profit Corporation Law
P H FI L	Private Housing Finance Law
PUB AUTH L	Public Authorities Law
PUBL HEL L	Public Health Law
PUB HSNG L	Public Housing Law
RACING L	Racing, Pari-Mutuel Wagering and Breeding Law
RAP TRAN L	Rapid Transit Law
RPTL	Real Property Tax Law
RSS L	Retirement and Social Security Law
SOC SERV L	Social Services Law
SPECIAL ACTS	Special Legislative Acts Enacted Prior to 1902
STATE L	State Law
TRANS L	Transportation Law
U S PUB L	United States Code
VIENNA CON CONSULAR	Vienna Convention on Consular Relations
VIENNA CON DIPLOMATIC	Vienna Convention on Diplomatic Relations

Other Abbreviations:

<u>Abbreviation</u>	<u>Definition</u>
AG	Agency
AGRIC	Agricultural
ANTA	American National Theater and Academy
AUTH	Authority
BASI	Basin

Other Abbreviations (continued):

<u>Abbreviation</u>	<u>Definition</u>
BLDG	Building
BOCES	Board of Cooperative Educational Services
BSNS	Business
CERT	Certified
CHAR	Charitable
CO	County
COMM	Commercial
CON	Conservation
CONS OR CONST	Construction
CONT OR CONTR	Control
COR OR CORP	Corporation
COS	Counties
CTR	Center
CULT	Cultural
DEV OR DEVEL	Development
DIST	District
DIV	Dividend
EDUC	Education
ECUC'L	Educational
EMER	Emergency
EROS	Erosion
ESTAB	Established
FACLTY	Facility
FED	Federal
HDFC	Housing Development Fund Company
HOSP	Hospital
HSNG	Housing
HURR	Hurricane
I/S	Inside
IMP	Improvement
IND OR INDUST	Industrial
INDIV	Individual
INST	Institute
LDHC	Limited Dividend Housing Company
LTD	Limited
MAINT	Maintenance
MED	Medical
MFG	Manufacturing
MHA	Municipal Housing Authority

Other Abbreviations (continued):

<u>Abbreviation</u>	<u>Definition</u>
MULT DW	Multiple Dwelling
MUN OR MUNI	Municipal
NBA	National Basketball Association
NHL	National Hockey League
NONP OR NONPROF	Nonprofit
NYSBEA	NYS Board of Equalization and Assessment
O/S	Outside
ORGNZTN	Organization
OTB	Off Track Betting
PANY&NJ	Port Authority of New York and New Jersey
PKG	Parking
PROF	Profit
PROJ	Project
PUB	Public
PUR OR PURP	Purpose
PVT	Private
REDEV	Redevelopment
RELIG	Religious
REN	Renewal
RES	Residence
RETIRE	Retirement
RR	Railroad
SCI	Science
SER	Service
SIM	Similar
SOC	Society
SPEC	Special or Specified
STA	Station
STR	Street
SWR OR SEWR	Sewer
TR	Treatment
UDC	Urban Development Corporation
UNDRG	Underground
UNIV	University
URB	Urban
VG OR VLG	Village
VOL	Volunteer

APPENDIX B

Detailed Exemption Data, by County and Municipality

Table

- B.1 County Level Summary of Exemptions, 2001 Assessment Rolls
- B.2 Municipal Summary of Exemptions, 2001 Assessment Rolls (No longer available in this report; however, it is available on the Internet or by request.)
- B.3 County Level Summary of Exemptions, by Type, 2001 Assessment Rolls
- B.4 Statewide Summary of Exemptions, by Property Group and Exemption Code, 2001 Assessment Rolls
- B.5 Summary of Exemptions, by County, Property Group, and Exemption Code, 2001 Assessment Rolls

TABLE B.1

County Level Summary of Exemptions, 2001 Assessment Rolls

Pages B.4 – B.5

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS, 2001 ASSESSMENT ROLLS

PAGE B.4

COUNTY CODE	COUNTY NAME	NUMBER OF PARCELS	NUMBER OF EXEMPT PARCELS	PCT OF TOTAL PCLS EXEMPT	NUMBER OF EXEMPTIONS: WHOLLY EXEMPT	NUMBER OF EXEMPTIONS: PARTIALLY EXEMPT	TOTAL EQUALIZED VAL (000)	INVALID EXEMPT CODES
01	ALBANY	108,804	66,914	61.50	4,279	83,961	20,082,481	0.11%
02	ALLEGANY	32,799	13,934	42.48	1,386	16,381	1,970,516	0.24%
03	BROOME	85,967	49,462	57.54	2,428	65,254	8,334,163	0.15%
04	CATTARAUGUS	49,193	22,669	46.08	2,043	28,055	4,067,492	0.07%
05	CAYUGA	38,321	22,240	58.04	1,280	28,286	3,298,058	0.00%
06	CHAUTAUQUA	91,413	39,552	43.27	3,845	42,178	6,651,029	0.22%
07	CHEMUNG	39,013	22,539	57.77	1,306	29,251	3,534,381	0.03%
08	CHENANGO	30,507	15,160	49.69	1,064	18,470	1,735,500	0.09%
09	CLINTON	35,753	19,201	53.70	1,040	24,936	4,290,258	0.03%
10	COLUMBIA	34,528	16,761	48.54	1,153	21,287	4,600,618	0.09%
11	CORTLAND	21,692	12,066	55.62	917	14,515	1,810,910	0.07%
12	DELAWARE	42,403	14,284	33.69	1,058	16,995	3,578,187	0.64%
13	DUTCHESS	104,262	62,671	60.11	2,943	75,804	21,639,149	0.05%
14	ERIE	360,794	233,020	64.59	15,346	308,236	43,982,049	0.00%
15	ESSEX	35,945	12,708	35.35	1,415	14,974	3,768,722	0.08%
16	FRANKLIN	30,820	12,992	42.15	1,093	13,858	2,446,997	0.04%
17	FULTON	33,544	15,226	45.39	966	19,738	2,235,338	0.00%
18	GENESEE	26,987	17,750	65.77	1,030	22,647	2,487,322	0.14%
19	GREENE	36,774	12,397	33.71	768	15,509	3,231,805	0.15%
20	HAMILTON	13,243	2,288	17.28	334	2,660	1,643,382	0.13%
21	HERKIMER	40,876	18,204	44.53	1,249	22,233	3,066,775	0.31%
22	JEFFERSON	54,731	23,049	42.11	2,111	28,357	5,695,836	0.01%
23	LEWIS	22,630	8,997	39.76	842	10,598	1,216,068	0.00%
24	LIVINGSTON	27,654	17,045	61.64	820	21,177	2,724,068	0.00%
25	MADISON	35,684	19,252	53.95	1,555	23,043	3,197,692	0.03%
26	MONROE	255,272	180,670	70.78	9,012	221,984	38,125,818	0.00%
27	MONTGOMERY	24,847	13,946	56.13	1,106	17,385	1,844,329	0.02%
28	NASSAU	419,084	299,192	71.39	10,828	370,038	159,673,368	0.00%
29	NIAGARA	91,388	56,235	61.53	2,798	72,516	11,314,917	0.00%
30	ONEIDA	104,042	61,233	58.85	4,448	82,137	10,356,086	0.04%
31	ONONDAGA	174,635	116,913	66.95	4,862	151,641	23,685,721	0.03%
32	ONTARIO	46,057	27,082	58.80	1,510	33,623	6,248,138	0.00%
33	ORANGE	128,780	74,699	58.01	4,238	89,812	24,220,517	0.03%
34	ORLEANS	19,918	11,671	58.60	602	14,498	1,498,744	0.12%
35	OSWEGO	58,260	30,943	53.11	1,692	39,631	6,688,739	0.00%
36	OTSEGO	37,762	16,494	43.68	1,283	19,570	3,096,334	0.11%
37	PUTNAM	43,302	24,285	56.08	1,593	27,658	9,810,088	0.01%
38	RENSSELAER	62,538	37,406	59.81	1,996	48,788	7,963,798	0.02%
39	ROCKLAND	84,796	60,668	71.55	2,478	73,419	31,033,415	0.01%
40	ST LAWRENCE	63,629	30,019	47.18	2,530	36,177	6,520,104	0.04%
41	SARATOGA	87,378	50,512	57.81	2,405	61,436	12,837,023	0.03%
42	SCHENECTADY	56,775	37,653	66.32	1,561	49,699	7,242,857	0.02%
43	SCHOHARIE	21,978	9,437	42.94	642	11,846	1,767,090	0.00%
44	SCHUYLER	12,044	6,025	50.02	523	6,623	769,139	0.06%
45	SENECA	17,119	10,104	59.02	685	12,761	2,005,918	0.09%
46	STEUBEN	54,013	28,376	52.54	1,971	35,535	4,251,700	0.09%
47	SUFFOLK	571,031	345,524	60.51	26,455	411,302	174,961,209	0.00%
48	SULLIVAN	63,503	18,568	29.24	1,902	22,188	5,328,248	0.07%
49	TIoga	24,925	14,053	56.38	752	17,198	1,934,960	0.06%
50	TOMPKINS	32,975	21,126	64.07	1,867	23,505	7,215,613	0.00%
51	ULSTER	83,702	42,571	50.86	2,227	53,404	11,382,587	0.04%
52	WARREN	44,259	17,461	39.45	1,365	21,090	5,773,507	0.09%
53	WASHINGTON	33,267	16,861	50.68	948	22,045	2,849,929	0.00%
54	WAYNE	41,878	26,553	63.41	1,413	32,653	4,135,284	0.02%
55	WESTCHESTER	252,339	163,721	64.88	10,271	187,144	130,420,235	0.04%
56	WYOMING	22,714	12,906	56.82	761	15,822	1,812,289	0.00%
57	YATES	15,342	7,541	49.15	516	9,940	1,430,772	0.01%
65	NEW YORK CITY	970,753	472,110	48.63	28,308	672,541	540,227,587	0.00%
	STATE-TOTALS	5,454,642	3,112,939	57.07	187,819	3,934,012	1,419,714,859	0.03%

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS (CONT'D)

PAGE B.5

COUNTY CODE	EXEMPT FOR COUNTY PURPOSES COUNT	EQ VAL (000)	PCT OF EQUAL VAL	EXEMPT FOR CITY/TOWN PURPOSES COUNT	EQ VAL (000)	PCT OF EQUAL VAL	EXEMPT FOR SCHOOL PURPOSES COUNT	EQ VAL (000)	PCT OF EQUAL VAL
01	27,466	5,541,109	27.59	27,321	5,459,416	27.18	72,608	7,161,693	35.66
02	6,159	670,056	34.00	5,820	647,554	32.86	14,360	983,665	49.92
03	21,769	2,287,411	27.45	20,382	2,254,629	27.05	53,339	3,662,094	43.94
04	10,077	1,455,662	35.79	9,318	1,427,492	35.10	24,196	2,016,230	49.57
05	10,721	760,827	23.07	10,485	755,069	22.89	24,484	1,336,443	40.52
06	11,390	1,828,761	27.50	12,159	1,820,192	27.37	41,418	2,893,218	43.50
07	9,706	823,853	23.31	9,611	822,197	23.26	23,320	1,453,653	41.13
08	7,083	365,370	21.05	6,499	319,951	18.44	15,907	704,808	40.61
09	8,549	1,518,368	35.39	8,452	1,513,978	35.29	20,699	2,008,517	46.82
10	7,947	859,160	18.67	7,907	851,683	18.51	18,697	1,288,166	28.00
11	5,189	422,720	23.34	4,962	412,196	22.76	12,860	737,771	40.74
12	5,187	654,814	18.30	5,566	643,526	17.98	14,939	1,031,837	28.84
13	21,445	4,724,413	21.83	21,396	4,686,916	21.66	65,276	6,839,898	31.61
14	110,406	11,814,988	26.86	142,135	12,420,337	28.24	253,911	17,081,330	38.84
15	6,162	953,084	25.29	6,217	956,086	25.37	13,340	1,253,369	33.26
16	3,133	579,387	23.68	3,622	582,964	23.82	13,735	925,513	37.82
17	6,951	474,654	21.23	7,017	475,446	21.27	16,246	891,588	39.89
18	8,906	572,851	23.03	8,634	560,886	22.55	19,566	1,008,807	40.56
19	4,841	348,380	10.78	4,989	352,910	10.92	13,182	699,017	21.63
20	1,035	127,111	7.73	1,191	130,957	7.97	2,300	182,735	11.12
21	7,546	708,029	23.09	7,400	703,233	22.93	19,100	1,208,594	39.41
22	10,550	2,192,001	38.48	9,129	2,186,136	38.38	24,179	2,796,756	49.10
23	4,326	235,749	19.39	3,750	203,083	16.70	9,232	408,720	33.61
24	7,353	565,748	20.77	7,350	565,134	20.75	18,807	1,002,400	36.80
25	7,940	739,872	23.14	7,685	730,076	22.83	20,910	1,245,007	38.93
26	60,943	8,694,620	22.81	91,234	9,304,447	24.40	193,611	13,204,223	34.63
27	6,654	469,111	25.44	6,505	463,178	25.11	15,007	831,798	45.10
28	96,612	20,115,850	12.60	96,839	20,047,222	12.56	310,486	33,442,166	20.94
29	23,479	4,008,885	35.43	21,933	3,954,983	34.95	59,296	5,547,421	49.03
30	31,332	3,616,051	34.92	27,992	3,505,959	33.85	65,823	5,097,064	49.22
31	47,592	6,512,763	27.50	69,082	6,988,047	29.50	129,476	9,355,964	39.50
32	11,091	1,471,583	23.55	11,030	1,494,129	23.91	29,406	2,220,563	35.54
33	26,894	4,868,560	20.10	26,043	4,774,316	19.71	78,747	7,025,244	29.01
34	5,008	277,989	18.55	5,285	278,524	18.58	12,405	581,515	38.80
35	12,919	1,941,022	29.02	12,241	1,912,338	28.59	33,228	2,692,346	40.25
36	6,339	757,524	24.47	5,737	742,974	24.00	17,206	1,213,638	39.20
37	7,171	1,135,630	11.58	7,175	1,130,790	11.53	24,733	2,154,126	21.96
38	16,055	2,430,737	30.52	15,715	2,402,235	30.16	41,107	3,408,558	42.80
39	17,830	4,626,806	14.91	17,828	4,661,531	15.02	63,068	8,165,101	26.31
40	11,621	2,976,162	45.65	11,078	2,948,593	45.22	31,144	3,700,228	56.75
41	15,347	2,619,365	20.40	15,643	2,618,458	20.40	53,691	4,059,669	31.62
42	14,857	1,615,546	22.31	14,529	1,585,641	21.89	40,288	2,530,689	34.94
43	4,483	427,206	24.18	4,291	396,236	22.42	10,196	637,700	36.09
44	2,219	112,959	14.69	2,026	101,692	13.22	6,336	261,601	34.01
45	5,333	859,429	42.84	5,336	859,925	42.87	11,306	1,115,041	55.59
46	12,122	963,072	22.65	10,144	940,642	22.12	30,769	1,711,441	40.25
47	127,001	39,414,902	22.53	126,586	39,259,238	22.44	361,632	49,149,597	28.09
48	9,014	955,308	17.93	8,967	953,019	17.89	19,628	1,431,213	26.86
49	5,056	408,620	21.12	4,794	399,870	20.67	14,743	798,722	41.28
50	6,915	3,468,089	48.06	6,226	3,452,491	47.85	22,613	4,019,716	55.71
51	16,405	1,943,367	17.07	16,428	1,924,341	16.91	45,507	3,138,924	27.58
52	6,698	744,591	12.90	7,031	756,131	13.10	18,446	1,222,747	21.18
53	8,245	523,186	18.36	8,124	523,626	18.37	19,017	960,858	33.72
54	10,665	668,586	16.17	10,366	676,324	16.35	28,855	1,405,556	33.99
55	44,109	29,179,828	22.37	63,484	30,661,119	23.51	168,872	42,022,312	32.22
56	5,846	391,528	21.60	5,849	400,053	22.07	14,094	730,285	40.30
57	4,287	250,970	17.54	4,299	253,219	17.70	8,840	445,726	31.15
65	700,849	190,449,925	35.25	700,849	190,449,925	35.25	630,619	186,835,704	34.58
	1,712,828	380,124,148	26.77	1,799,686	382,303,263	26.93	3,436,806	461,939,285	32.54

TABLE B.3

**County Level Summary of Exemptions, by Type,
2001 Assessment Rolls**

Pages B.9 – B.18

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.9

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
01 ALBANY	WHOLLY EXEMPT, PUBLICLY OWNED	108,804	20,082,481	66,914	2,349	3,365,642	2.66	16.759
	WHOLLY EXEMPT, PRIVATELY OWNED				1,930	1,293,750	2.18	6.442
	PARTIALLY EXEMPT, PUBLICLY OWNED				594	10,675	.67	.053
	PARTIALLY EXEMPT, PRIVATELY OWNED				83,367	3,029,916	94.36	15.087
	INVALIDLY CODED EXEMPTIONS				106	5,317	.12	.027
	COUNTY EXEMPTION TOTALS				88,346	7,705,300		38.368
02 ALLEGANY	WHOLLY EXEMPT, PUBLICLY OWNED	32,799	1,970,516	13,934	835	379,398	4.69	19.254
	WHOLLY EXEMPT, PRIVATELY OWNED				546	213,394	3.07	10.829
	PARTIALLY EXEMPT, PUBLICLY OWNED				390	25,004	2.19	1.269
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,986	415,288	89.80	21.075
	INVALIDLY CODED EXEMPTIONS				45	1,225	.25	.062
	COUNTY EXEMPTION TOTALS				17,802	1,034,309		52.489
03 BROOME	WHOLLY EXEMPT, PUBLICLY OWNED	85,967	8,334,163	49,462	1,294	1,374,930	1.91	16.498
	WHOLLY EXEMPT, PRIVATELY OWNED				1,134	526,515	1.67	6.318
	PARTIALLY EXEMPT, PUBLICLY OWNED				93	5,314	.14	.064
	PARTIALLY EXEMPT, PRIVATELY OWNED				65,161	1,940,906	96.13	23.289
	INVALIDLY CODED EXEMPTIONS				105	42,169	.15	.506
	COUNTY EXEMPTION TOTALS				67,787	3,889,834		46.673
04 CATTARAUGUS	WHOLLY EXEMPT, PUBLICLY OWNED	49,193	4,067,492	22,669	1,312	1,049,560	4.36	25.804
	WHOLLY EXEMPT, PRIVATELY OWNED				731	243,852	2.43	5.995
	PARTIALLY EXEMPT, PUBLICLY OWNED				269	32,681	.89	.804
	PARTIALLY EXEMPT, PRIVATELY OWNED				27,784	782,555	92.26	19.239
	INVALIDLY CODED EXEMPTIONS				20	2,254	.07	.055
	COUNTY EXEMPTION TOTALS				30,116	2,110,902		51.897
05 CAYUGA	WHOLLY EXEMPT, PUBLICLY OWNED	38,321	3,298,058	22,240	762	439,868	2.58	13.337
	WHOLLY EXEMPT, PRIVATELY OWNED				518	131,786	1.75	3.996
	PARTIALLY EXEMPT, PUBLICLY OWNED				13	18	.04	.001
	PARTIALLY EXEMPT, PRIVATELY OWNED				28,273	836,762	95.63	25.371
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS				29,566	1,408,434		42.705
06 CHAUTAUQUA	WHOLLY EXEMPT, PUBLICLY OWNED	91,413	6,651,029	39,552	2,208	1,136,863	4.79	17.093
	WHOLLY EXEMPT, PRIVATELY OWNED				1,637	495,601	3.55	7.452
	PARTIALLY EXEMPT, PUBLICLY OWNED				96	8,960	.21	.135
	PARTIALLY EXEMPT, PRIVATELY OWNED				42,055	1,293,358	91.23	19.446
	INVALIDLY CODED EXEMPTIONS				101	11,875	.22	.179
	COUNTY EXEMPTION TOTALS				46,097	2,946,657		44.304

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.10

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
07 CHEMUNG	WHOLLY EXEMPT, PUBLICLY OWNED				722	478,626	2.36	13.542
	WHOLLY EXEMPT, PRIVATELY OWNED				584	204,645	1.91	5.790
	PARTIALLY EXEMPT, PUBLICLY OWNED				62	1,687	.20	.048
	PARTIALLY EXEMPT, PRIVATELY OWNED				29,189	865,546	95.49	24.489
	INVALIDLY CODED EXEMPTIONS				10	770	.03	.022
	COUNTY EXEMPTION TOTALS	39,013	3,534,381	22,539	30,567	1,551,274		43.891
08 CHENANGO	WHOLLY EXEMPT, PUBLICLY OWNED				567	165,753	2.90	9.551
	WHOLLY EXEMPT, PRIVATELY OWNED				494	58,824	2.53	3.390
	PARTIALLY EXEMPT, PUBLICLY OWNED				481	44,483	2.46	2.563
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,989	484,590	92.02	27.922
	INVALIDLY CODED EXEMPTIONS				18	21,256	.09	1.225
	COUNTY EXEMPTION TOTALS	30,507	1,735,500	15,160	19,549	774,906		44.650
09 CLINTON	WHOLLY EXEMPT, PUBLICLY OWNED				649	1,191,058	2.50	27.762
	WHOLLY EXEMPT, PRIVATELY OWNED				391	158,828	1.50	3.702
	PARTIALLY EXEMPT, PUBLICLY OWNED				62	30,404	.24	.709
	PARTIALLY EXEMPT, PRIVATELY OWNED				24,874	703,700	95.73	16.402
	INVALIDLY CODED EXEMPTIONS				8	1,014	.03	.024
	COUNTY EXEMPTION TOTALS	35,753	4,290,258	19,201	25,984	2,085,004		48.599
10 COLUMBIA	WHOLLY EXEMPT, PUBLICLY OWNED				641	325,615	2.85	7.078
	WHOLLY EXEMPT, PRIVATELY OWNED				512	244,254	2.28	5.309
	PARTIALLY EXEMPT, PUBLICLY OWNED				5	2,183	.02	.048
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,278	803,821	94.75	17.472
	INVALIDLY CODED EXEMPTIONS				21	3,251	.09	.071
	COUNTY EXEMPTION TOTALS	34,528	4,600,618	16,761	22,457	1,379,124		29.977
11 CORTLAND	WHOLLY EXEMPT, PUBLICLY OWNED				649	286,031	4.20	15.795
	WHOLLY EXEMPT, PRIVATELY OWNED				268	67,359	1.74	3.720
	PARTIALLY EXEMPT, PUBLICLY OWNED				215	14,595	1.39	.806
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,300	406,022	92.60	22.421
	INVALIDLY CODED EXEMPTIONS				11	2,178	.07	.120
	COUNTY EXEMPTION TOTALS	21,692	1,810,910	12,066	15,443	776,185		42.862
12 DELAWARE	WHOLLY EXEMPT, PUBLICLY OWNED				614	385,820	3.38	10.783
	WHOLLY EXEMPT, PRIVATELY OWNED				444	126,950	2.44	3.548
	PARTIALLY EXEMPT, PUBLICLY OWNED				105	19,547	.58	.546
	PARTIALLY EXEMPT, PRIVATELY OWNED				16,890	519,996	92.95	14.532
	INVALIDLY CODED EXEMPTIONS				118	30,830	.65	.862
	COUNTY EXEMPTION TOTALS	42,403	3,578,187	14,284	18,171	1,083,143		30.271

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.11

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
13 DUTCHESS	WHOLLY EXEMPT, PUBLICLY OWNED				1,554	2,445,395	1.97	11.301
	WHOLLY EXEMPT, PRIVATELY OWNED				1,388	1,482,692	1.76	6.852
	PARTIALLY EXEMPT, PUBLICLY OWNED				1,000	71,878	1.27	.332
	PARTIALLY EXEMPT, PRIVATELY OWNED				74,804	3,149,967	94.94	14.557
	INVALIDLY CODED EXEMPTIONS				44	33,075	.06	.153
	COUNTY EXEMPTION TOTALS	104,262	21,639,149	62,671	78,790	7,183,007		33.195
14 ERIE	WHOLLY EXEMPT, PUBLICLY OWNED				11,297	7,274,076	3.49	16.539
	WHOLLY EXEMPT, PRIVATELY OWNED				4,047	1,972,901	1.25	4.486
	PARTIALLY EXEMPT, PUBLICLY OWNED				9	24,619	.00	.056
	PARTIALLY EXEMPT, PRIVATELY OWNED				308,225	9,528,236	95.25	21.664
	INVALIDLY CODED EXEMPTIONS				8	684	.00	.002
	COUNTY EXEMPTION TOTALS	360,794	43,982,049	233,020	323,586	18,800,516		42.746
15 ESSEX	WHOLLY EXEMPT, PUBLICLY OWNED				925	654,504	5.64	17.367
	WHOLLY EXEMPT, PRIVATELY OWNED				490	163,684	2.99	4.343
	PARTIALLY EXEMPT, PUBLICLY OWNED				38	821	.23	.022
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,936	474,516	91.05	12.591
	INVALIDLY CODED EXEMPTIONS				15	1,017	.09	.027
	COUNTY EXEMPTION TOTALS	35,945	3,768,722	12,708	16,404	1,294,542		34.350
16 FRANKLIN	WHOLLY EXEMPT, PUBLICLY OWNED				603	370,956	4.03	15.160
	WHOLLY EXEMPT, PRIVATELY OWNED				490	152,821	3.28	6.245
	PARTIALLY EXEMPT, PUBLICLY OWNED				114	5,434	.76	.222
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,744	408,861	91.89	16.709
	INVALIDLY CODED EXEMPTIONS				6	319	.04	.013
	COUNTY EXEMPTION TOTALS	30,820	2,446,997	12,992	14,957	938,391		38.349
17 FULTON	WHOLLY EXEMPT, PUBLICLY OWNED				481	233,481	2.32	10.445
	WHOLLY EXEMPT, PRIVATELY OWNED				485	108,321	2.34	4.846
	PARTIALLY EXEMPT, PUBLICLY OWNED				110	2,251	.53	.101
	PARTIALLY EXEMPT, PRIVATELY OWNED				19,628	604,476	94.80	27.042
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	33,544	2,235,338	15,226	20,704	948,529		42.433
18 GENESEE	WHOLLY EXEMPT, PUBLICLY OWNED				554	335,865	2.34	13.503
	WHOLLY EXEMPT, PRIVATELY OWNED				476	73,074	2.01	2.938
	PARTIALLY EXEMPT, PUBLICLY OWNED				3	6,642	.01	.267
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,643	658,909	95.48	26.491
	INVALIDLY CODED EXEMPTIONS				39	6,161	.16	.248
	COUNTY EXEMPTION TOTALS	26,987	2,487,322	17,750	23,715	1,080,651		43.446

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.12

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
19 GREENE	WHOLLY EXEMPT, PUBLICLY OWNED				348	141,508	2.13	4.379
	WHOLLY EXEMPT, PRIVATELY OWNED				420	102,298	2.58	3.165
	PARTIALLY EXEMPT, PUBLICLY OWNED				56	5,673	.34	.176
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,453	498,754	94.79	15.433
	INVALIDLY CODED EXEMPTIONS				26	6,586	.16	.204
	COUNTY EXEMPTION TOTALS	36,774	3,231,805	12,397	16,303	754,819		23.356
20 HAMILTON	WHOLLY EXEMPT, PUBLICLY OWNED				246	48,413	8.21	2.946
	WHOLLY EXEMPT, PRIVATELY OWNED				88	44,083	2.94	2.683
	PARTIALLY EXEMPT, PUBLICLY OWNED				7	51	.23	.003
	PARTIALLY EXEMPT, PRIVATELY OWNED				2,653	104,565	88.49	6.363
	INVALIDLY CODED EXEMPTIONS				4	394	.13	.024
	COUNTY EXEMPTION TOTALS	13,243	1,643,382	2,288	2,998	197,506		12.018
21 HERKIMER	WHOLLY EXEMPT, PUBLICLY OWNED				715	380,578	3.03	12.410
	WHOLLY EXEMPT, PRIVATELY OWNED				533	190,069	2.26	6.198
	PARTIALLY EXEMPT, PUBLICLY OWNED				41	4,515	.17	.147
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,192	656,165	94.20	21.396
	INVALIDLY CODED EXEMPTIONS				78	38,492	.33	1.255
	COUNTY EXEMPTION TOTALS	40,876	3,066,775	18,204	23,559	1,269,819		41.406
22 JEFFERSON	WHOLLY EXEMPT, PUBLICLY OWNED				1,307	1,791,430	4.29	31.452
	WHOLLY EXEMPT, PRIVATELY OWNED				804	219,256	2.64	3.849
	PARTIALLY EXEMPT, PUBLICLY OWNED				165	5,925	.54	.104
	PARTIALLY EXEMPT, PRIVATELY OWNED				28,192	859,917	92.52	15.097
	INVALIDLY CODED EXEMPTIONS				4	260	.01	.005
	COUNTY EXEMPTION TOTALS	54,731	5,695,836	23,049	30,472	2,876,788		50.507
23 LEWIS	WHOLLY EXEMPT, PUBLICLY OWNED				537	116,528	4.69	9.582
	WHOLLY EXEMPT, PRIVATELY OWNED				305	22,953	2.67	1.888
	PARTIALLY EXEMPT, PUBLICLY OWNED				562	29,113	4.91	2.394
	PARTIALLY EXEMPT, PRIVATELY OWNED				10,036	292,767	87.73	24.075
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	22,630	1,216,068	8,997	11,440	461,361		37.939
24 LIVINGSTON	WHOLLY EXEMPT, PUBLICLY OWNED				478	330,528	2.17	12.134
	WHOLLY EXEMPT, PRIVATELY OWNED				342	55,376	1.55	2.033
	PARTIALLY EXEMPT, PUBLICLY OWNED				26	6,862	.12	.252
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,150	676,031	96.15	24.817
	INVALIDLY CODED EXEMPTIONS				1	550	.00	.020
	COUNTY EXEMPTION TOTALS	27,654	2,724,068	17,045	21,997	1,069,347		39.256

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.13

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
25 MADISON	WHOLLY EXEMPT, PUBLICLY OWNED				1,007	370,977	4.09	11.601
	WHOLLY EXEMPT, PRIVATELY OWNED				548	244,916	2.23	7.659
	PARTIALLY EXEMPT, PUBLICLY OWNED				214	17,696	.87	.553
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,829	667,223	92.78	20.866
	INVALIDLY CODED EXEMPTIONS				7	770	.03	.024
	COUNTY EXEMPTION TOTALS	35,684	3,197,692	19,252	24,605	1,301,582		40.704
26 MONROE	WHOLLY EXEMPT, PUBLICLY OWNED				6,675	4,444,922	2.89	11.659
	WHOLLY EXEMPT, PRIVATELY OWNED				2,337	2,692,959	1.01	7.063
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	1,230	.00	.003
	PARTIALLY EXEMPT, PRIVATELY OWNED				221,982	7,013,357	96.10	18.395
	INVALIDLY CODED EXEMPTIONS				2	478	.00	.001
	COUNTY EXEMPTION TOTALS	255,272	38,125,818	180,670	230,997	14,152,946		37.122
27 MONTGOMERY	WHOLLY EXEMPT, PUBLICLY OWNED				643	176,804	3.48	9.586
	WHOLLY EXEMPT, PRIVATELY OWNED				463	176,605	2.50	9.576
	PARTIALLY EXEMPT, PUBLICLY OWNED				70	5,403	.38	.293
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,315	523,432	93.62	28.381
	INVALIDLY CODED EXEMPTIONS				3	242	.02	.013
	COUNTY EXEMPTION TOTALS	24,847	1,844,329	13,946	18,494	882,486		47.849
28 NASSAU	WHOLLY EXEMPT, PUBLICLY OWNED				7,840	7,488,631	2.06	4.690
	WHOLLY EXEMPT, PRIVATELY OWNED				2,982	4,572,474	.78	2.864
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				370,027	27,718,240	97.15	17.359
	INVALIDLY CODED EXEMPTIONS				18	3,756	.00	.002
	COUNTY EXEMPTION TOTALS	419,084	159,673,368	299,192	380,867	39,783,101		24.915
29 NIAGARA	WHOLLY EXEMPT, PUBLICLY OWNED				1,618	2,921,141	2.15	25.817
	WHOLLY EXEMPT, PRIVATELY OWNED				1,180	364,633	1.57	3.223
	PARTIALLY EXEMPT, PUBLICLY OWNED				55	3,721	.07	.033
	PARTIALLY EXEMPT, PRIVATELY OWNED				72,459	2,535,048	96.21	22.405
	INVALIDLY CODED EXEMPTIONS				3	188	.00	.002
	COUNTY EXEMPTION TOTALS	91,388	11,314,917	56,235	75,315	5,824,731		51.478
30 ONEIDA	WHOLLY EXEMPT, PUBLICLY OWNED				2,557	2,122,944	2.95	20.500
	WHOLLY EXEMPT, PRIVATELY OWNED				1,891	908,046	2.18	8.768
	PARTIALLY EXEMPT, PUBLICLY OWNED				683	30,808	.79	.298
	PARTIALLY EXEMPT, PRIVATELY OWNED				81,454	2,451,968	94.04	23.677
	INVALIDLY CODED EXEMPTIONS				35	2,227	.04	.022
	COUNTY EXEMPTION TOTALS	104,042	10,356,086	61,233	86,620	5,515,993		53.263

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.14

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
31 ONONDAGA	WHOLLY EXEMPT, PUBLICLY OWNED				3,011	3,709,069	1.92	15.660
	WHOLLY EXEMPT, PRIVATELY OWNED				1,850	1,565,344	1.18	6.609
	PARTIALLY EXEMPT, PUBLICLY OWNED				26	2,603	.02	.011
	PARTIALLY EXEMPT, PRIVATELY OWNED				151,612	4,779,042	96.85	20.177
	INVALIDLY CODED EXEMPTIONS				48	2,202	.03	.009
	COUNTY EXEMPTION TOTALS				156,547	10,058,260		42.466
32 ONTARIO	WHOLLY EXEMPT, PUBLICLY OWNED				849	942,099	2.42	15.078
	WHOLLY EXEMPT, PRIVATELY OWNED				661	330,992	1.88	5.298
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				33,622	1,040,666	95.70	16.656
	INVALIDLY CODED EXEMPTIONS				1	265	.00	.004
	COUNTY EXEMPTION TOTALS				46,057	6,248,138	27,082	37.035
33 ORANGE	WHOLLY EXEMPT, PUBLICLY OWNED				2,749	2,629,908	2.92	10.858
	WHOLLY EXEMPT, PRIVATELY OWNED				1,489	1,126,892	1.58	4.653
	PARTIALLY EXEMPT, PUBLICLY OWNED				261	63,242	.28	.261
	PARTIALLY EXEMPT, PRIVATELY OWNED				89,546	3,630,916	95.18	14.991
	INVALIDLY CODED EXEMPTIONS				31	49,359	.03	.204
	COUNTY EXEMPTION TOTALS				128,780	24,220,517	74,699	30.967
34 ORLEANS	WHOLLY EXEMPT, PUBLICLY OWNED				380	163,340	2.51	10.899
	WHOLLY EXEMPT, PRIVATELY OWNED				222	48,228	1.47	3.218
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	350	.01	.023
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,497	408,576	95.89	27.261
	INVALIDLY CODED EXEMPTIONS				18	999	.12	.067
	COUNTY EXEMPTION TOTALS				19,918	1,498,744	11,671	41.468
35 OSWEGO	WHOLLY EXEMPT, PUBLICLY OWNED				1,033	1,433,397	2.50	21.430
	WHOLLY EXEMPT, PRIVATELY OWNED				659	128,294	1.59	1.918
	PARTIALLY EXEMPT, PUBLICLY OWNED				376	28,568	.91	.427
	PARTIALLY EXEMPT, PRIVATELY OWNED				39,255	1,269,070	94.99	18.973
	INVALIDLY CODED EXEMPTIONS				1	16	.00	.000
	COUNTY EXEMPTION TOTALS				58,260	6,688,739	30,943	42.749
36 OTSEGO	WHOLLY EXEMPT, PUBLICLY OWNED				528	363,529	2.53	11.741
	WHOLLY EXEMPT, PRIVATELY OWNED				755	280,932	3.62	9.073
	PARTIALLY EXEMPT, PUBLICLY OWNED				202	1,886	.97	.061
	PARTIALLY EXEMPT, PRIVATELY OWNED				19,350	606,460	92.77	19.586
	INVALIDLY CODED EXEMPTIONS				23	5,116	.11	.165
	COUNTY EXEMPTION TOTALS				37,762	3,096,334	16,494	40.626

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.15

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
37 PUTNAM	WHOLLY EXEMPT, PUBLICLY OWNED	43,302	9,810,088	24,285	1,128	312,286	3.86	3.183
	WHOLLY EXEMPT, PRIVATELY OWNED				465	565,631	1.59	5.766
	PARTIALLY EXEMPT, PUBLICLY OWNED				281	8,181	.96	.083
	PARTIALLY EXEMPT, PRIVATELY OWNED				27,377	1,448,963	93.58	14.770
	INVALIDLY CODED EXEMPTIONS				4	556	.01	.006
	COUNTY EXEMPTION TOTALS				29,255	2,335,617		23.808
38 RENSSELAER	WHOLLY EXEMPT, PUBLICLY OWNED	62,538	7,963,798	37,406	1,060	1,013,951	2.09	12.732
	WHOLLY EXEMPT, PRIVATELY OWNED				936	978,524	1.84	12.287
	PARTIALLY EXEMPT, PUBLICLY OWNED				65	40,710	.13	.511
	PARTIALLY EXEMPT, PRIVATELY OWNED				48,722	1,586,438	95.92	19.921
	INVALIDLY CODED EXEMPTIONS				12	1,956	.02	.025
	COUNTY EXEMPTION TOTALS				50,795	3,621,579		45.476
39 ROCKLAND	WHOLLY EXEMPT, PUBLICLY OWNED	84,796	31,033,415	60,668	1,122	1,743,137	1.48	5.617
	WHOLLY EXEMPT, PRIVATELY OWNED				1,356	2,220,427	1.79	7.155
	PARTIALLY EXEMPT, PUBLICLY OWNED				38	3,449	.05	.011
	PARTIALLY EXEMPT, PRIVATELY OWNED				73,381	4,602,966	96.67	14.832
	INVALIDLY CODED EXEMPTIONS				9	9,161	.01	.030
	COUNTY EXEMPTION TOTALS				75,906	8,579,140		27.645
40 ST LAWRENCE	WHOLLY EXEMPT, PUBLICLY OWNED	63,629	6,520,104	30,019	1,516	2,262,689	3.92	34.703
	WHOLLY EXEMPT, PRIVATELY OWNED				1,014	476,852	2.62	7.314
	PARTIALLY EXEMPT, PUBLICLY OWNED				515	25,881	1.33	.397
	PARTIALLY EXEMPT, PRIVATELY OWNED				35,653	1,035,259	92.09	15.878
	INVALIDLY CODED EXEMPTIONS				18	20,378	.05	.313
	COUNTY EXEMPTION TOTALS				38,716	3,821,059		58.604
41 SARATOGA	WHOLLY EXEMPT, PUBLICLY OWNED	87,378	12,837,023	50,512	1,627	1,603,209	2.55	12.489
	WHOLLY EXEMPT, PRIVATELY OWNED				777	626,257	1.22	4.879
	PARTIALLY EXEMPT, PUBLICLY OWNED				56	14,774	.09	.115
	PARTIALLY EXEMPT, PRIVATELY OWNED				61,359	2,076,979	96.11	16.180
	INVALIDLY CODED EXEMPTIONS				22	1,610	.03	.013
	COUNTY EXEMPTION TOTALS				63,841	4,322,829		33.675
42 SCHENECTADY	WHOLLY EXEMPT, PUBLICLY OWNED	56,775	7,242,857	37,653	929	836,341	1.81	11.547
	WHOLLY EXEMPT, PRIVATELY OWNED				632	415,531	1.23	5.737
	PARTIALLY EXEMPT, PUBLICLY OWNED				276	8,073	.54	.112
	PARTIALLY EXEMPT, PRIVATELY OWNED				49,423	1,540,585	96.40	21.270
	INVALIDLY CODED EXEMPTIONS				10	5,951	.02	.082
	COUNTY EXEMPTION TOTALS				51,270	2,806,481		38.748

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.16

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
43 SCHOHARIE	WHOLLY EXEMPT, PUBLICLY OWNED	21,978	1,767,090	9,437	327	271,592	2.62	15.369
	WHOLLY EXEMPT, PRIVATELY OWNED				315	52,170	2.52	2.952
	PARTIALLY EXEMPT, PUBLICLY OWNED				295	30,171	2.36	1.707
	PARTIALLY EXEMPT, PRIVATELY OWNED				11,551	346,227	92.50	19.593
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS				12,488	700,160		39.622
44 SCHUYLER	WHOLLY EXEMPT, PUBLICLY OWNED	12,044	769,139	6,025	341	59,559	4.77	7.744
	WHOLLY EXEMPT, PRIVATELY OWNED				182	21,847	2.55	2.840
	PARTIALLY EXEMPT, PUBLICLY OWNED				191	11,120	2.67	1.446
	PARTIALLY EXEMPT, PRIVATELY OWNED				6,429	182,721	89.95	23.757
	INVALIDLY CODED EXEMPTIONS				4	2	.06	.000
	COUNTY EXEMPTION TOTALS				7,147	275,249		35.787
45 SENECA	WHOLLY EXEMPT, PUBLICLY OWNED	17,119	2,005,918	10,104	487	710,038	3.62	35.397
	WHOLLY EXEMPT, PRIVATELY OWNED				198	47,856	1.47	2.386
	PARTIALLY EXEMPT, PUBLICLY OWNED				7	707	.05	.035
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,754	376,901	94.77	18.790
	INVALIDLY CODED EXEMPTIONS				12	1,988	.09	.099
	COUNTY EXEMPTION TOTALS				13,458	1,137,490		56.707
46 STEUBEN	WHOLLY EXEMPT, PUBLICLY OWNED	54,013	4,251,700	28,376	1,233	541,597	3.29	12.738
	WHOLLY EXEMPT, PRIVATELY OWNED				706	168,158	1.88	3.955
	PARTIALLY EXEMPT, PUBLICLY OWNED				155	8,713	.41	.205
	PARTIALLY EXEMPT, PRIVATELY OWNED				35,380	1,014,244	94.32	23.855
	INVALIDLY CODED EXEMPTIONS				37	61,462	.10	1.446
	COUNTY EXEMPTION TOTALS				37,511	1,794,174		42.199
47 SUFFOLK	WHOLLY EXEMPT, PUBLICLY OWNED	571,031	174,961,209	345,524	22,618	27,725,308	5.17	15.847
	WHOLLY EXEMPT, PRIVATELY OWNED				3,830	3,653,855	.87	2.088
	PARTIALLY EXEMPT, PUBLICLY OWNED				668	416,903	.15	.238
	PARTIALLY EXEMPT, PRIVATELY OWNED				410,633	23,497,725	93.80	13.430
	INVALIDLY CODED EXEMPTIONS				10	7,435	.00	.004
	COUNTY EXEMPTION TOTALS				437,759	55,301,226		31.608
48 SULLIVAN	WHOLLY EXEMPT, PUBLICLY OWNED	63,503	5,328,248	18,568	900	482,930	3.73	9.064
	WHOLLY EXEMPT, PRIVATELY OWNED				997	282,472	4.14	5.301
	PARTIALLY EXEMPT, PUBLICLY OWNED				89	2,969	.37	.056
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,099	724,969	91.69	13.606
	INVALIDLY CODED EXEMPTIONS				16	620	.07	.012
	COUNTY EXEMPTION TOTALS				24,101	1,493,960		28.039

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.17

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
49 TIOGA	WHOLLY EXEMPT, PUBLICLY OWNED	24,925	1,934,960	14,053	375	258,763	.209	.13.373
	WHOLLY EXEMPT, PRIVATELY OWNED				377	73,333	.210	.3.790
	PARTIALLY EXEMPT, PUBLICLY OWNED				109	4,616	.61	.239
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,086	511,174	.95.14	.26.418
	INVALIDLY CODED EXEMPTIONS				12	1,014	.07	.052
	COUNTY EXEMPTION TOTALS				17,959	848,900		.43.872
50 TOMPKINS	WHOLLY EXEMPT, PUBLICLY OWNED	32,975	7,215,613	21,126	979	654,691	.3.86	.9.073
	WHOLLY EXEMPT, PRIVATELY OWNED				888	2,599,625	.3.50	.36.028
	PARTIALLY EXEMPT, PUBLICLY OWNED				334	21,708	.1.32	.301
	PARTIALLY EXEMPT, PRIVATELY OWNED				23,171	801,791	.91.33	.11.112
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS				25,372	4,077,815		.56.514
51 ULSTER	WHOLLY EXEMPT, PUBLICLY OWNED	83,702	11,382,587	42,571	998	849,317	.1.79	.7.462
	WHOLLY EXEMPT, PRIVATELY OWNED				1,229	622,577	.2.21	.5.470
	PARTIALLY EXEMPT, PUBLICLY OWNED				165	12,340	.30	.108
	PARTIALLY EXEMPT, PRIVATELY OWNED				53,239	1,872,365	.95.65	.16.449
	INVALIDLY CODED EXEMPTIONS				27	5,783	.05	.051
	COUNTY EXEMPTION TOTALS				55,658	3,362,382		.29.540
52 WARREN	WHOLLY EXEMPT, PUBLICLY OWNED	44,259	5,773,507	17,461	882	416,234	.3.92	.7.209
	WHOLLY EXEMPT, PRIVATELY OWNED				483	216,664	.2.15	.3.753
	PARTIALLY EXEMPT, PUBLICLY OWNED				37	8,617	.16	.149
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,053	659,376	.93.66	.11.421
	INVALIDLY CODED EXEMPTIONS				22	1,031	.10	.018
	COUNTY EXEMPTION TOTALS				22,477	1,301,922		.22.550
53 WASHINGTON	WHOLLY EXEMPT, PUBLICLY OWNED	33,267	2,849,929	16,861	523	273,586	.2.27	.9.600
	WHOLLY EXEMPT, PRIVATELY OWNED				424	86,370	.1.84	.3.031
	PARTIALLY EXEMPT, PUBLICLY OWNED				48	2,789	.21	.098
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,997	660,640	.95.67	.23.181
	INVALIDLY CODED EXEMPTIONS				1	30	.00	.001
	COUNTY EXEMPTION TOTALS				22,993	1,023,415		.35.910
54 WAYNE	WHOLLY EXEMPT, PUBLICLY OWNED	41,878	4,135,284	26,553	925	409,407	.2.71	.9.900
	WHOLLY EXEMPT, PRIVATELY OWNED				488	92,616	.1.43	.2.240
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	8	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				32,651	958,832	.95.83	.23.187
	INVALIDLY CODED EXEMPTIONS				7	244	.02	.006
	COUNTY EXEMPTION TOTALS				34,072	1,461,107		.35.333

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2001 ASSESSMENT ROLLS

PAGE B.18

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
55 WESTCHESTER	WHOLLY EXEMPT, PUBLICLY OWNED				7,462	18,315,186	3.78	14.043
	WHOLLY EXEMPT, PRIVATELY OWNED				2,808	8,529,738	1.42	6.540
	PARTIALLY EXEMPT, PUBLICLY OWNED				193	84,917	.10	.065
	PARTIALLY EXEMPT, PRIVATELY OWNED				186,945	16,356,460	94.66	12.541
	INVALIDLY CODED EXEMPTIONS				79	84,431	.04	.065
	COUNTY EXEMPTION TOTALS	252,339	130,420,235	163,721	197,487	43,370,732		33.255
56 WYOMING	WHOLLY EXEMPT, PUBLICLY OWNED				351	139,310	2.12	7.687
	WHOLLY EXEMPT, PRIVATELY OWNED				410	134,888	2.47	7.443
	PARTIALLY EXEMPT, PUBLICLY OWNED				15	1,588	.09	.088
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,807	485,377	95.32	26.783
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	22,714	1,812,289	12,906	16,583	761,163		42.000
57 YATES	WHOLLY EXEMPT, PUBLICLY OWNED				289	73,967	2.76	5.170
	WHOLLY EXEMPT, PRIVATELY OWNED				227	82,896	2.17	5.794
	PARTIALLY EXEMPT, PUBLICLY OWNED				27	390	.26	.027
	PARTIALLY EXEMPT, PRIVATELY OWNED				9,912	305,771	94.80	21.371
	INVALIDLY CODED EXEMPTIONS				1	1,572	.01	.110
	COUNTY EXEMPTION TOTALS	15,342	1,430,772	7,541	10,456	464,596		32.472
65 NEW YORK CITY	WHOLLY EXEMPT, PUBLICLY OWNED				14,652	119,785,062	2.09	22.173
	WHOLLY EXEMPT, PRIVATELY OWNED				13,656	29,624,624	1.95	5.484
	PARTIALLY EXEMPT, PUBLICLY OWNED				64	1,298,574	.01	.240
	PARTIALLY EXEMPT, PRIVATELY OWNED				672,477	39,741,666	95.95	7.357
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	970,753	540,227,587	472,110	700,849	190,449,926		35.254
STATEWIDE TOTAL	WHOLLY EXEMPT, PUBLICLY OWNED				121,261	230,207,349	2.94	16.215
	WHOLLY EXEMPT, PRIVATELY OWNED				66,492	72,366,512	1.61	5.097
	PARTIALLY EXEMPT, PUBLICLY OWNED				10,034	2,522,038	.24	.178
	PARTIALLY EXEMPT, PRIVATELY OWNED				3,923,849	183,427,051	95.17	12.920
	INVALIDLY CODED EXEMPTIONS				1,281	480,521	.03	.034
	STATE EXEMPTION TOTALS	5,454,642	1,419,714,859	3,112,939	4,122,917	489,003,471		34.444

TABLE B.4

**Statewide Summary of Exemptions, by Property Group and Exemption Code,
2001 Assessment Rolls**

Pages B.21 – B.32

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.21

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	24	7,272	7,272	100.00	.002	
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	26,900	2,516,243	1,051,989	41.81	.215	
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	136,026	33,440,757	10,094,277	30.19	2.064	
4111_	VETERANS - PRO RATA	RPTL	458(5)	37,429	4,116,345	1,723,292	41.86	.352	
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	199,836	38,561,901	3,825,966	9.92	.782	
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	212,074	38,956,902	6,456,428	16.57	1.320	
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	30,470	7,686,782	681,700	8.87	.139	
41200	VETERANS-PURCHASE BY SUBSCRP	RPTL	458(2)	7	1,966	294	14.95	.000	
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	491	107,335	103,825	96.73	.021	
41400	CLERGY	RPTL	460	4,168	1,180,929	89,443	7.57	.018	
4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	754	195,471	2,639	1.35	.001	
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	223,177	34,050,260	11,259,473	33.07	2.303	
4181_	LIVING QUARTERS-SNRS/DISABLD	RPTL	467-d	2	814	157	19.29	.000	
41834	STAR - ENHANCED	RPTL	425	509,400	68,424,270	31,201,338	45.60	6.381	
41836	STAR - ENHANCED CERTAIN SD	RPTL	425	128,860	45,542,417	4,895,810	10.75	1.001	
41844	STAR - ENHANCED: MFG HOME	RPTL	425	655	99,846	24,202	24.24	.005	
41846	STAR - ENHANCED: MFG CERTAIN SD	RPTL	425	3	62	27	43.55	.000	
41854	STAR - BASIC	RPTL	425	1,762,929	317,985,775	72,406,302	22.77	14.807	
41856	STAR - BASIC CERTAIN SD	RPTL	425	495,656	241,083,259	10,310,081	4.28	2.108	
41864	STAR - BASIC:MFG HOME	RPTL	425	1,039	126,351	23,423	18.54	.005	
41866	STAR - BASIC:MFG HOME CERTAIN SD	RPTL	425	8	248	63	25.40	.000	
4190_	PHYSICALLY DISABLED	RPTL	459	725	183,635	28,390	15.46	.006	
41910	DISABLED CRIME VICTIMS	RPTL	459-b	5	814	218	26.78	.000	
4192_	RESI IMPRVMNT:CERTAIN CITIES	L. 1986	CH. 889	350	24,583	4,713	19.17	.001	
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	4,710	2,871,432	188,674	6.57	.039	
41950	1-2 FAMILY DWELLINGS IN NYC	RPTL	421-b	13,352	4,286,366	1,975,639	46.09	.404	
4196_	HISTORIC PROPERTY	RPTL	444-a	6	1,052	440	41.83	.000	
4199_	CERTAIN LIVING QUARTERS	RPTL	469	5	577	79	13.69	.000	
4421_	HOME IMPROVEMENTS	RPTL	421-f	4,300	1,309,088	145,389	11.11	.030	
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	738	179,474	34,190	19.05	.007	
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	98	2,891	2,699	93.36	.001	
GROUP A TOTAL					3,794,197	156,538,432		32.012	

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.22

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	13,205	32,797,179	32,795,444	99.99	6.707
12150	NYS & LOCAL EMPL RETIRE SYS	RPTL	404(2)	1	139	139	100.00	.000
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	12	30,107	30,107	100.00	.006
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3,431	13,982,558	13,987,126	100.03	2.860
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	79	382,887	375,864	98.17	.077
12400	NYS SAVINGS & LOAN INS FUND	BNKG L	420-e	1	3,071	3,071	100.00	.001
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L	657	21	574,085	574,085	100.00	.117
12450	NYS MED CARE FACULTY FINANCE	MCK UCON L	7421	5	16,622	16,622	100.00	.003
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	45	17,378	17,378	100.00	.004
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	509	559,351	548,521	98.06	.112
GROUP B TOTAL				17,309		48,348,357		9.887

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.23

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE	
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	177	98,351	98,025	99.67	.020
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	63	26,276	26,276	100.00	.005
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	17,658	13,234,810	13,155,159	99.40	2.690
13110	COUNTY OWNED: CEMETERY	RPTL	446	31	7,232	7,232	100.00	.002
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	30	258,132	258,132	100.00	.053
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	8	2,123	1,853	87.28	.000
1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	68	79,707	79,707	100.00	.016
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	24,507	67,476,705	67,120,374	99.47	13.726
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	54	380,554	331,453	87.10	.068
13370	CITY OWNED: CEMETERY	RPTL	446	56	59,019	59,019	100.00	.012
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411	10	2,274	1,338	58.84	.000
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	67	16,902	16,893	99.95	.004
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	168	143,646	137,858	95.97	.028
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	40	6,146	6,146	100.00	.001
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	26,115	6,346,490	6,345,793	99.99	1.298
13510	TOWN OWNED: CEMETERY	RPTL	446	1,407	27,748	27,748	100.00	.006
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	4	786	172	21.88	.000
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	72	33,780	33,953	100.51	.007
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	77	28,635	28,635	100.00	.006
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	10,235	2,852,756	2,840,931	99.59	.581
13660	VILLAGE OWNED: CEMETERY	RPTL	446	146	12,099	12,099	100.00	.003
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L	411	1	118	118	100.00	.000
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	175	21,714	21,714	100.00	.004
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	512	140,171	139,504	99.52	.029
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	38	2,804	2,804	100.00	.001
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	5,554	21,929,689	21,929,568	100.00	4.485
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	23	604	604	100.00	.000
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	10	1,085	1,085	100.00	.000
1384_	SPECIAL WATER DIST:OSWEGO CO	RPTL	410-b	6	20,441	20,441	100.00	.004
13850	BOCES PROPERTY	RPTL	408	152	358,587	357,961	99.83	.073
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	1,400	768,500	768,096	99.95	.157
13880	UTICA TRANSIT AUTHORITY PROP	TRANS L	64	1	3,443	3,443	100.00	.001
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	762	1,043,929	1,037,923	99.42	.212
13920	NYC EDUCATNAL CONSTRCTN FUND	EDUC L	468	68	1,341,578	1,327,987	98.99	.272
13940	NYC CULTURAL RESOURCES TRUST	GEN MUNY L	327	13	56,684	56,684	100.00	.012
13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L	7400	43	2,437,473	2,432,285	99.79	.497
13970	REGIONAL OTB CORPORATION	RACING L	513	35	17,505	17,505	100.00	.004
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	191	539,317	539,287	99.99	.110
1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	13	5,930	5,930	100.00	.001

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.24

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
CONT'D										
3030_	PUBLIC SOLAR/WIND SYSTEMS		RPTL	487	18	4,345	189	4.35 .000		
3320_	TAX SALE - COUNTY OWNED		RPTL	406(5)	3,292	94,876	93,980	99.06 .019		
3340_	TAX SALE - CITY OWNED		RPTL	406(5)	910	34,390	34,377	99.96 .007		
3355_	TAX SALE - TOWN OWNED		RPTL	406(5)	147	2,825	2,825	100.00 .001		
3370_	TAX SALE - VILLAGE OWNED		RPTL	406(5)	33	608	608	100.00 .000		
GROUP C TOTAL				94,390		119,383,714		24.414		

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.25

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES									
14100	USA OWNED (GENERALLY)	RPTL	400(1)		2,208	11,895,491	11,403,067	95.86	2.332
14110	USA OWNED - SPECIFIED USES	STATE L	54		380	1,717,289	1,717,200	99.99	.351
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g		30	261,259	261,259	100.00	.053
14200	FOREIGN GOVT: EMBASSY	RPTL	418		259	500,996	465,042	92.82	.095
14210	FOREIGN GOVT: CONSULATE	VIENNA CON CONSULAR			82	149,748	139,903	93.43	.029
14220	FOREIGN GOVT: MISSION	VIENNA CON DIPLOMATIC			7	6,284	6,284	100.00	.001
14300	INDIAN RESERVATION	RPTL	454		469	229,110	229,110	100.00	.047
14400	U.N. OR SIMILAR ORGANIZATION	RPTL	416		4	438,961	438,004	99.78	.090
14410	U.N. DEVELOPMENT DISTRICT	MCK UCON L	9613		7	224,353	206,281	91.94	.042
14620	NY&NJ PORT AUTH-AIR TERMINAL	MCK UCON L	6635		36	5,103,531	5,102,283	99.98	1.043
14640	NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L	6515		100	5,049,076	5,049,020	100.00	1.033
GROUP D TOTAL					3,582		25,017,453		5.116

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.26

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		4,513	4,525,752	2,366,477	52.29	.484
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		24,073	16,122,496	15,686,947	97.30	3.208
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		6,523	18,132,879	17,933,425	98.90	3.667
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		4,391	3,919,742	3,796,282	96.85	.776
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		2,546	14,673,229	14,474,853	98.65	2.960
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		2,743	1,957,867	1,935,218	98.84	.396
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		6,234	3,851,206	3,799,844	98.67	.777
25400	FRATERNAL ORGANIZATION	RPTL	428		239	109,263	109,106	99.86	.022
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		157	326,834	326,434	99.88	.067
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		145	204,591	204,444	99.93	.042
25700	INFANT HOME	RPTL	440		7	2,798	2,798	100.00	.001
26000	PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACTS			3	190,912	190,912	100.00	.039
26050	AGRICULTURAL SOCIETY	RPTL	450		292	62,605	62,605	100.00	.013
26100	VETERANS ORGANIZATION	RPTL	452		1,236	211,128	209,074	99.03	.043
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p		3	39,994	39,994	100.00	.008
26250	HISTORICAL SOCIETY	RPTL	444		430	115,180	115,112	99.94	.024
2630_	INTERDENOMINATIONAL CENTER	RPTL	430		1,631	1,998,872	1,991,150	99.61	.407
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468		19	5,450	5,450	100.00	.001
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		3,134	873,892	873,608	99.97	.179
26500	NYC INST OF ARTS & SCIENCE	RPTL	424		12	53,587	50,099	93.49	.010
27350	CEMETERY - PRIVATE	RPTL	446		5,491	1,810,695	1,810,642	100.00	.370
27400	PRIVAT NONPROFIT RETIRE SYS	RPTL	488		3	456	456	100.00	.000
29150	OPERA HOUSE	RPTL	426		20	350,670	350,315	99.90	.072
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		68	252,045	252,045	100.00	.052
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438		41	27,422	27,422	100.00	.006
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434		8	114,137	114,137	100.00	.023
29500	PERFORMING ARTS BUILDINGS	RPTL	427		52	283,397	283,218	99.94	.058
29650	SOLDIER MONUMENT CORPORATN	RPTL	442		16	3,283	3,258	99.24	.001
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		40	68,478	5,998	8.76	.001
GROUP E TOTAL					64,070		67,021,323		13.706

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.27

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
14610	NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L	6611		8	73,831	73,831	100.00	.015
17010	NYC OWNED RAILROAD PROPERTY	RAP TRAN L	103		324	11,236,168	11,150,567	99.24	2.280
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		4,497	13,873,130	13,766,010	99.23	2.815
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		115	3,317,768	3,059,314	92.21	.626
19950	MUNICIPAL RAILROAD	RPTL	456		836	718,021	713,919	99.43	.146
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		238	236,790	233,205	98.49	.048
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		29	1,242,440	1,242,700	100.02	.254
2745_	ELECTRIC GENERATING FACILITIES	RPTL	485		1	424,304	424,304	100.00	.087
27500	WATERWORKS CORP IN NYC	RPTL	485-d		111	225,785	225,785	100.00	.046
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		79	3,682	3,682	100.00	.001
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		395	688,294	336,144	48.84	.069
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		8,872	17,636,951	1,750,053	9.92	.358
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		1,944	1,949,549	404,066	20.73	.083
47650	IND/COMM-NYC I&C BOARD CERT	RPTL	489-ddd		151	1,012,190	88,039	8.70	.018
47660	IND/COMM-NYC FINANCE CERTIF	RPTL	489-bbbb		3,868	13,483,439	4,801,958	35.61	.982
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		877	440,765	224,189	50.86	.046
47680	MIXED USE PROPERTIES IN NYC	RPTL	489-bbbb		1	3,240	559	17.25	.000
47700	FALLOUT SHELTER FACILITIES	RPTL	479		27	32,318	2,553	7.90	.001
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g		106	4,301	2,968	69.01	.001
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		50	3,684,700	487,713	13.24	.100
49000	ARENA USED BY NHL & NBA: NYC	RPTL	429		1	224,441	224,441	100.00	.046
4952_	OFF-STR PRKG W/UNDRGR SHELTR	RPTL	478		1	271	271	100.00	.000
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		86	4,294,444	421,258	9.81	.086
GROUP F TOTAL					22,617		39,637,529		8.106

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.28

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		1,466	1,873,152	1,802,500	96.23	.369
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		827	244,767	244,767	100.00	.050
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		2,177	6,478,179	6,421,506	99.13	1.313
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)		141	123,582	123,582	100.00	.025
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		318	455,814	455,814	100.00	.093
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		132	71,195	71,195	100.00	.015
18300	NYC HOUSING DEVELOPMENT CORP	P H FI L	663		2	7,903	7,903	100.00	.002
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		46	247,415	247,415	100.00	.051
25800	LOW INCOME HOUSING IN NYC	RPTL	420-c		221	335,536	325,258	96.94	.067
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		201	789,878	774,847	98.10	.159
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		274	580,370	578,260	99.64	.118
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		263	768,576	765,964	99.66	.157
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260		163	96,270	96,127	99.85	.020
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270		115	28,739	28,562	99.38	.006
28400	NYC HOUSING DEV CORP SUBSID	P H FI L	654-a,b,c		1	1,709	1,709	100.00	.000
28520	NONPROFIT NURSING HOME CO	RPTL	422		127	381,890	381,122	99.80	.078
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		532	143,814	143,738	99.95	.029
28550	NONPROFIT HSNG:SR CITIZEN CTR	RPTL	422		83	118,770	118,651	99.90	.024
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		103	1,487,706	1,477,557	99.32	.302
3860_	MUNI HSNG AUTH:SOLD/LEASED	P H FI L	36-a(4)		3	8,932	6,642	74.36	.001
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d		8	4,494	1,918	42.68	.000
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		382	50,018	26,705	53.39	.006
4800_	URBAN RENWL:URBAN REDEV CORP	P H FI L	211		2	8,801	7,237	82.23	.002
4806_	CLASS A&B MULTIPLE DWELLINGS	RPTL	488-a		1	1,534	1,381	90.03	.000
4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489		7,086	3,185,033	1,443,642	45.33	.295
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696		8,008	447,238	319,231	71.38	.065
4840_	MUNI HOUSING AUTH:PROJ SOLD	PUB HSNG L	58(3)		1	939	939	100.00	.000
48460	LTD PROFIT HSNG CO:LEASED	P H FI L	33(2),(3)		2	39,839	39,839	100.00	.008
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L	33(1)(a)		13	46,294	42,792	92.44	.009
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556		14	169,276	145,386	85.89	.030
48640	LTD PROFIT NURSING HOME CO	PUB HEL L	2864		12	41,101	41,101	100.00	.008
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a		402	6,053,474	5,904,641	97.54	1.208
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		341	1,303,936	1,234,048	94.64	.252
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		730	2,204,241	1,953,650	88.63	.400
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423		8	4,497	4,463	99.24	.001
48743	LOW-INCM TURNKY/ENHCED HSNG	P H FI L	1106-h		985	555,944	298,350	53.67	.061
48800	NEW MULTIPLE DWELLINGS: NYC	RPTL	421-a		20,300	4,285,988	3,156,247	73.64	.645

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.29

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) CONT'D									
	48820	MULTI DWELLING: NYC CONVRNSNS	RPTL	421-g	66	736,818	488,493	66.30	.100
		GROUP G TOTAL			45,556		29,183,182		5.968

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.30

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	4,656	355,225	346,640	97.58	.071
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	363	10,697	10,697	100.00	.002
41700	AGRICULTURAL BUILDING	RPTL	483	7,036	1,295,958	309,368	23.87	.063
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	50,292	6,292,507	1,968,761	31.29	.403
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	5,459	816,139	332,756	40.77	.068
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	125	18,756	1,057	5.64	.000
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	6,826	1,271,197	92,480	7.28	.019
4211_	HISTORIC BARNs	RPTL	483-b	1	2,787	32	1.15	.000
42120	TEMPORARY GREENHOUSES	RPTL	483-c	187	25,868	4,198	16.23	.001
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1,348	218,767	95,643	43.72	.020
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	3,622	522,857	231,325	44.24	.047
GROUP H TOTAL				79,915		3,392,957		.694

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.31

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP I: INVALIDLY CODED EXEMPTIONS									
	11401	**** INVALID CODE ****			1	242	26	10.74	.000
	12101	**** INVALID CODE ****			1	697	30	4.30	.000
	13102	**** INVALID CODE ****			1	27	27	100.00	.000
	14304	**** INVALID CODE ****			1	1	1	100.00	.000
	18010	**** INVALID CODE ****			14	10,659	10,659	100.00	.002
	18030	**** INVALID CODE ****			19	56,480	52,865	93.60	.011
	20100	**** INVALID CODE ****			4	2,242	2,242	100.00	.001
	22001	**** INVALID CODE ****			1	106	93	87.74	.000
	23000	**** INVALID CODE ****			1	61	61	100.00	.000
	23500	**** INVALID CODE ****			1	31	31	100.00	.000
	25100	**** INVALID CODE ****			10	10,357	9,686	93.52	.002
	25200	**** INVALID CODE ****			5	6,991	6,991	100.00	.001
	25220	**** INVALID CODE ****			3	26	26	100.00	.000
	25310	**** INVALID CODE ****			1	79	12	15.19	.000
	26150	**** INVALID CODE ****			1	12	12	100.00	.000
	26600	**** INVALID CODE ****			2	165	165	100.00	.000
	30400	**** INVALID CODE ****			1	30	30	100.00	.000
	31131	**** INVALID CODE ****			1	151	33	21.85	.000
	32100	**** INVALID CODE ****			1	530	265	50.00	.000
	32250	**** INVALID CODE ****			2	8	8	100.00	.000
	32251	**** INVALID CODE ****			4	8	8	100.00	.000
	32255	**** INVALID CODE ****			3	8	8	100.00	.000
	32304	**** INVALID CODE ****			1	3,102	3,102	100.00	.001
	32305	**** INVALID CODE ****			6	15,946	15,946	100.00	.003
	32306	**** INVALID CODE ****			1	15,944	15,944	100.00	.003
	33800	**** INVALID CODE ****			22	1,894	1,646	86.91	.000
	38080	**** INVALID CODE ****			2	2,191	2,191	100.00	.000
	40006	**** INVALID CODE ****			1	650	550	84.62	.000
	41100	**** INVALID CODE ****			2	467	269	57.60	.000
	41110	**** INVALID CODE ****			2	664	465	70.03	.000
	41120	**** INVALID CODE ****			1	411	45	10.95	.000
	41134	**** INVALID CODE ****			4	817	243	29.74	.000
	41221	**** INVALID CODE ****			1	327	49	14.98	.000
	41384	**** INVALID CODE ****			1	356	149	41.85	.000
	41407	**** INVALID CODE ****			8	796	14	1.76	.000
	41584	**** INVALID CODE ****			1	478	82	17.15	.000
	41610	**** INVALID CODE ****			1	753	50	6.64	.000
	41650	**** INVALID CODE ****			2	124	1	.81	.000
	41707	**** INVALID CODE ****			1	9	2	22.22	.000

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.32

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP I: INVALIDLY CODED EXEMPTIONS									
CONT'D									
	41710	**** INVALID CODE ****			2	287	41	14.29	.000
	41727	**** INVALID CODE ****			6	213	22	10.33	.000
	41810	**** INVALID CODE ****			2	60	16	26.67	.000
	41822	**** INVALID CODE ****			1	194	37	19.07	.000
	41835	**** INVALID CODE ****			1	6,388	425	6.65	.000
	42200	**** INVALID CODE ****			1	509	63	12.38	.000
	44121	**** INVALID CODE ****			2	289	39	13.49	.000
	44311	**** INVALID CODE ****			1	190	23	12.11	.000
	46457	**** INVALID CODE ****			25	1,759	15	.85	.000
	47500	**** INVALID CODE ****			4	814	70	8.60	.000
	47501	**** INVALID CODE ****			1	2,589	30	1.16	.000
	47502	**** INVALID CODE ****			2	1,892	773	40.86	.000
	47903	**** INVALID CODE ****			1	1,572	1,572	100.00	.000
	48600	**** INVALID CODE ****			2	6,423	6,039	94.02	.001
	49560	**** INVALID CODE ****			9	52,439	20,161	38.45	.004
	50000	**** INVALID CODE ****			960	250,676	249,871	99.68	.051
	50003	**** INVALID CODE ****			5	765	765	100.00	.000
	51000	**** INVALID CODE ****			88	7,557	2,267	30.00	.001
	51103	**** INVALID CODE ****			31	153,283	74,189	48.40	.015
	51131	**** INVALID CODE ****			1	115	29	25.22	.000
	71132	**** INVALID CODE ****			1	575	49	8.52	.000
	GROUP I TOTAL				1,281		480,523		.098
	STATEWIDE TOTALS				4,122,917		489,003,470		

TABLE B.5

**Summary of Exemptions, by County, Property Group, and Exemption Code,
2001 Assessment Rolls**

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TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.35

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
	CODE	DESCRIPTION			(000)	(000)						
COUNTY OF ALBANY												
13 MUNICIPALITIES												
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS												
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	2,963	317,473	146,223	46.06	1.898				
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	639	72,548	41,625	57.38	.540				
4111	VETERANS - PRO RATA	RPTL	458(5)	391	44,802	20,823	46.48	.270				
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,712	545,408	78,545	14.40	1.019				
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,405	587,349	141,283	24.05	1.834				
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	541	59,532	10,053	16.89	.131				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	13	1,736	1,755	101.11	.023				
41400	CLERGY	RPTL	460	77	9,406	117	1.24	.002				
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	6,672	611,566	235,077	38.44	3.051				
41834	STAR - ENHANCED	RPTL	425	14,885	1,500,936	719,145	47.91	9.333				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	25	25	100.00	.000				
41854	STAR - BASIC	RPTL	425	45,866	5,774,150	1,416,142	24.53	18.379				
4190	PHYSICALLY DISABLED	RPTL	459	18	3,121	391	12.53	.005				
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	202	17,461	7,169	41.06	.093				
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	51	7,577	689	9.09	.009				
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	1	141	20	14.29	.000				
GROUP A TOTAL				82,437		2,819,082		36.586				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	310	741,996	741,996	100.00	9.630				
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	7	29,203	29,203	100.00	.379				
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3	105,333	105,333	100.00	1.367				
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	198	198	100.00	.003				
GROUP B TOTAL				321		876,730		11.378				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	167	748,230	741,533	99.10	9.624				
13110	COUNTY OWNED: CEMETERY	RPTL	446	7	3,564	3,564	100.00	.046				
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	850	142,171	142,171	100.00	1.845				
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	1	10	10	100.00	.000				
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	3,714	3,714	100.00	.048				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	407	111,230	111,230	100.00	1.444				
13510	TOWN OWNED: CEMETERY	RPTL	446	9	53	53	100.00	.001				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	113	26,474	26,474	100.00	.344				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.36

PROPERTY TAX EXEMPTION:			LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
GROUP	CODE	DESCRIPTION	LAW	SECTION									
COUNTY OF ALBANY			13 MUNICIPALITIES			GROUP C CONT'D							
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		92	315,485	315,485	100.00	4.094				
13850	BOCES PROPERTY	RPTL	408		2	12,816	12,816	100.00	.166				
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		9	4,608	4,608	100.00	.060				
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	6,240	6,240	100.00	.081				
13970	REGIONAL OTB CORPORATION	RACING L	513		1	421	421	100.00	.006				
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412		34	40,991	40,991	100.00	.532				
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		575	6,648	6,648	100.00	.086				
GROUP C TOTAL					2,271		1,415,958		18.376				
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES													
14100	USA OWNED (GENERALLY)	RPTL	400(1)		65	371,846	371,846	100.00	4.826				
14110	USA OWNED - SPECIFIED USES	STATE L	54		14	129,253	129,253	100.00	1.678				
GROUP D TOTAL					79		501,099		6.503				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES													
21600	CLERGY RESIDENCE	RPTL	462		60	12,884	12,884	100.00	.167				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		592	304,253	303,673	99.81	3.941				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		245	285,922	285,457	99.84	3.705				
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		130	52,483	52,413	99.87	.680				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		45	312,010	307,958	98.70	3.997				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		508	75,708	75,708	100.00	.983				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		98	38,652	38,652	100.00	.502				
25400	FRATERNAL ORGANIZATION	RPTL	428		3	1,321	1,321	100.00	.017				
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		8	18,788	18,788	100.00	.244				
26050	AGRICULTURAL SOCIETY	RPTL	450		14	2,096	2,096	100.00	.027				
26100	VETERANS ORGANIZATION	RPTL	452		30	6,226	6,226	100.00	.081				
26250	HISTORICAL SOCIETY	RPTL	444		2	296	296	100.00	.004				
2630_	INTERDENOMINATIONAL CENTER	RPTL	430		1	101	101	100.00	.001				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		59	22,921	22,921	100.00	.298				
27350	CEMETERY - PRIVATE	RPTL	446		83	48,656	48,656	100.00	.632				
29150	OPERA HOUSE	RPTL	426		1	849	849	100.00	.011				
2935_	TRUSTÉES-HOSP,LIBR,PLAYGRND	RPTL	438		1	344	344	100.00	.005				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.37

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF ALBANY														
13 MUNICIPALITIES GROUP E CONT'D														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		1	34	34	100.00	.000					
GROUP E TOTAL					1,881		1,178,377		15.293					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		78	240,088	240,088	100.00	3.116					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	55,895	55,895	100.00	.725					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		18	18,120	8,404	46.38	.109					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		130	678,900	128,916	18.99	1.673					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		14	17,960	5,375	29.93	.070					
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		47	33,430	8,092	24.20	.105					
47700	FALLOUT SHELTER FACILITIES	RPTL	479		1	231	3	1.35	.000					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		4	34,547	3,851	11.15	.050					
GROUP F TOTAL					296		450,624		5.848					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		114	117,030	117,030	100.00	1.519					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		50	3,027	3,027	100.00	.039					
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		6	32,187	32,187	100.00	.418					
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		1	130,279	130,279	100.00	1.691					
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	108	108	100.00	.001					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	12,258	11,258	91.84	.146					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		5	21,057	21,057	100.00	.273					
28520	NONPROFIT NURSING HOME CO	RPTL	422		17	78,030	78,030	100.00	1.013					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		21	4,736	4,736	100.00	.062					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		2	218	218	100.00	.003					
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d		7	3,094	1,135	36.70	.015					
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		189	14,406	7,823	54.30	.102					
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		3	6,845	6,660	97.30	.086					
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		3	4,775	4,630	96.96	.060					
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423		1	892	858	96.26	.011					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.38

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ALBANY										
13 MUNICIPALITIES GROUP G CONT'D										
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
48743	LOW-INCM TURNKY/ENHCED HSNG	P H F I L	1106-h	1	2,900	185	6.38	.002		
GROUP G TOTAL				425		419,221		.5441		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
32252	NYS OWNED REFORESTED LAND	RPTL	534	19	4,027	4,027	100.00	.052		
41700	AGRICULTURAL BUILDING	RPTL	483	42	7,391	1,095	14.81	.014		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	406	48,359	17,097	35.35	.222		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	57	20,712	16,535	79.84	.215		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	6	1,797	142	7.89	.002		
GROUP H TOTAL				530		38,896		.505		
COUNTY TOTALS				88,346		7,705,304				

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE							
	CODE	DESCRIPTION														
COUNTY OF ALLEGANY																
29 MUNICIPALITIES																
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS																
	21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	6	683	683	100.00	.066							
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	388	17,809	1,256	7.05	.121							
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,043	53,931	7,214	13.38	.698							
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,298	65,814	13,440	20.42	1.299							
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	229	11,588	1,994	17.21	.193							
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	192	112	58.60	.011							
	41400	CLERGY	RPTL	460	33	2,157	78	3.62	.008							
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	677	26,619	7,460	28.03	.721							
	41834	STAR - ENHANCED	RPTL	425	3,471	167,779	132,722	79.11	12.832							
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	13	687	246	35.82	.024							
	41854	STAR - BASIC	RPTL	425	7,990	425,507	227,591	53.49	22.004							
	41864	STAR - BASIC:MFG HOME	RPTL	425	20	818	216	26.43	.021							
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	7	586	76	12.89	.007							
	GROUP A TOTAL				15,178		393,088		38.005							
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES																
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	173	112,485	112,485	100.00	10.875							
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	8	3	3	100.00	.000							
	GROUP B TOTAL				181		112,488		10.876							
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS																
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	51	14,614	14,614	100.00	1.413							
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	197	22,881	22,881	100.00	2.212							
	13510	TOWN OWNED: CEMETERY	RPTL	446	106	514	514	100.00	.050							
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	137	37,165	37,165	100.00	3.593							
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	25	249	249	100.00	.024							
	13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	9	1,742	1,742	100.00	.168							
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	77	113,806	113,801	100.00	11.003							
	13850	BOCES PROPERTY	RPTL	408	1	4,252	4,252	100.00	.411							
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	931	931	100.00	.090							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ALLEGANY										
29 MUNICIPALITIES GROUP C CONT'D										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	27	9,886	9,886	100.00	.956		
GROUP C TOTAL				633		206,035		19.920		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	5	746	746	100.00	.072		
GROUP D TOTAL				5		746		.072		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	16	1,117	1,117	100.00	.108		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	229	28,731	28,731	100.00	2.778		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	125	164,685	164,680	100.00	15.922		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	9	481	481	100.00	.047		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	14	5,644	5,644	100.00	.546		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	18	2,398	2,398	100.00	.232		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	39	3,362	3,344	99.45	.323		
25400	FRATERNAL ORGANIZATION	RPTL	428	17	874	874	100.00	.085		
26050	AGRICULTURAL SOCIETY	RPTL	450	10	460	460	100.00	.045		
26100	VETERANS ORGANIZATION	RPTL	452	17	1,424	1,424	100.00	.138		
26250	HISTORICAL SOCIETY	RPTL	444	2	27	27	100.00	.003		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	44	3,532	3,532	100.00	.341		
GROUP E TOTAL				540		212,712		20.566		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	24	60,130	60,130	100.00	5.814		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	108	11	10.03	.001		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	92	35,766	5,279	14.76	.510		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	12	2,282	401	17.59	.039		
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	17	3,372	1,955	57.99	.189		
GROUP F TOTAL				146		67,776		6.553		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.41

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF ALLEGANY															
29 MUNICIPALITIES															
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
	4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	1,465	1,465	100.00	.142						
	GROUP G TOTAL				2		1,465		.142						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
32252	NYS OWNED REFORESTED LAND	RPTL	534		361	24,362	24,352	99.96	2.354						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		21	650	650	100.00	.063						
41700	AGRICULTURAL BUILDING	RPTL	483		100	14,982	7,198	48.05	.696						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		263	17,271	3,543	20.52	.343						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		218	10,345	1,951	18.86	.189						
42100	Silos, Storage Tanks, ETC.	RPTL	483-a		104	11,970	956	7.99	.093						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		5	210	121	57.55	.012						
	GROUP H TOTAL				1,072		38,771		3.749						
COUNTY TOTALS															
						17,802	1,034,306								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.42

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF BROOME		17 MUNICIPALITIES												
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,994	135,195	52,194	38.61	1.342						
4111_	VETERANS - PRO RATA	RPTL	458(5)	2	105	16	15.00	.000						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,762	347,376	45,099	12.98	1.159						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,051	339,996	76,528	22.51	1.967						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	746	49,927	7,636	15.29	.196						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	8	1,009	966	95.69	.025						
41400	CLERGY	RPTL	460	68	4,709	878	18.65	.023						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	5,929	336,902	130,372	38.70	3.352						
41834	STAR - ENHANCED	RPTL	425	13,980	916,003	615,549	67.20	15.825						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	223	103	46.15	.003						
41854	STAR - BASIC	RPTL	425	31,941	2,461,757	972,023	39.48	24.989						
41864	STAR - BASIC:MFG HOME	RPTL	425	6	1,236	87	7.04	.002						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	132	6,808	2,436	35.78	.063						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	200	14	7.26	.000						
GROUP A TOTAL				64,624		1,903,901		48.946						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	91	550,359	550,359	100.00	14.149						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	2	289	289	100.00	.007						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	10	567	567	100.00	.015						
GROUP B TOTAL				103		551,215		14.171						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	167	104,474	104,474	100.00	2.686						
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	10	10	100.00	.000						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	124	73,101	73,101	100.00	1.879						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	26,539	26,539	100.00	.682						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	369	26,986	26,986	100.00	.694						
13510	TOWN OWNED: CEMETERY	RPTL	446	8	67	67	100.00	.002						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	166	23,945	23,945	100.00	.616						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	26	1,161	1,161	100.00	.030						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	112	394,723	394,723	100.00	10.148						
13850	BOCES PROPERTY	RPTL	408	3	12,813	12,813	100.00	.329						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	8	1,367	1,367	100.00	.035						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.43

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	LAW	SECTION					
COUNTY OF BROOME								
17 MUNICIPALITIES GROUP C CONT'D								
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	29	834	834	100.00	.021
GROUP C TOTAL				1,015		666,020		17.122
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	6	3,603	3,603	100.00	.093
14110	USA OWNED - SPECIFIED USES	STATE L	54	6	25,636	25,636	100.00	.659
GROUP D TOTAL				12		29,239		.752
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	42	5,321	5,284	99.31	.136
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	613	256,134	255,698	99.83	6.574
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	16	11,205	11,074	98.84	.285
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	53	59,160	59,160	100.00	1.521
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	53	133,206	127,817	95.95	3.286
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	42	16,716	16,611	99.38	.427
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	59	12,740	12,142	95.31	.312
25400	FRATERNAL ORGANIZATION	RPTL	428	3	311	311	100.00	.008
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	140	140	100.00	.004
26050	AGRICULTURAL SOCIETY	RPTL	450	7	2,334	2,334	100.00	.060
26100	VETERANS ORGANIZATION	RPTL	452	34	5,991	5,666	94.57	.146
26250	HISTORICAL SOCIETY	RPTL	444	1	69	69	100.00	.002
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	71	11,080	11,080	100.00	.285
27350	CEMETERY - PRIVATE	RPTL	446	131	12,738	12,738	100.00	.328
29150	OPERA HOUSE	RPTL	426	2	719	719	100.00	.019
GROUP E TOTAL				1,128		520,843		13.390
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEV'L AGNCY	RPTL	412-a	113	110,765	110,765	100.00	2.848
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	1	0	0	100.00	.000
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	13	40,129	4,301	10.72	.111
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	80	37,536	16,109	42.92	.414
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g	31	854	461	53.97	.012

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.44

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION											
COUNTY OF BROOME													
17 MUNICIPALITIES GROUP F CONT'D													
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	3	70,017	5,134	7.33	.132					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	1,575	426	27.03	.011					
GROUP F TOTAL				242		137,196		.3527					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)													
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	29	579	579	100.00	.015					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	61	18,511	18,511	100.00	.476					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	677	677	100.00	.017					
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270	1	3,477	3,477	100.00	.089					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	3	1,517	1,517	100.00	.039					
GROUP G TOTAL				95		24,761		.637					
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
32252	NYS OWNED REFORESTED LAND	RPTL	534	54	3,913	3,913	100.00	.101					
41700	AGRICULTURAL BUILDING	RPTL	483	49	6,698	1,457	21.75	.038					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	261	21,422	5,826	27.20	.150					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	9	582	164	28.14	.004					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	3	872	184	21.06	.005					
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	538	129	24.02	.003					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	61	43	69.84	.001					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	81	6,243	2,770	44.36	.071					
GROUP H TOTAL				463		14,486		.372					
COUNTY TOTALS					67,787	3,889,830							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.45

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION			(000)	(000)				
COUNTY OF CATTARAUGUS										
34 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	86	5,029	2,059	40.94	.098		
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,184	69,078	18,182	26.32	.861		
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,692	106,967	14,110	13.19	.668		
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,122	130,834	28,565	21.83	1.353		
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	321	19,459	3,391	17.43	.161		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	210	210	100.00	.010		
41400	CLERGY	RPTL	460	40	2,510	211	8.39	.010		
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,535	73,564	33,003	44.86	1.564		
41834	STAR - ENHANCED	RPTL	425	5,720	346,912	231,937	66.86	10.988		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	14	1,194	330	27.67	.016		
41854	STAR - BASIC	RPTL	425	13,742	874,908	411,515	47.04	19.495		
41864	STAR - BASIC:MFG HOME	RPTL	425	34	2,658	398	14.98	.019		
4190	PHYSICALLY DISABLED	RPTL	459	8	610	92	15.02	.004		
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	8	785	91	11.56	.004		
GROUP A TOTAL				26,509		744,094		35.250		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	137	589,095	589,095	100.00	27.907		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	6	429	429	100.00	.020		
GROUP B TOTAL				143		589,524		27.928		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	58	32,272	32,272	100.00	1.529		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	206	57,257	57,257	100.00	2.712		
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	3	3,249	3,240	99.73	.154		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	147	21,928	21,928	100.00	1.039		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	128	10,992	10,992	100.00	.521		
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	3	14	14	100.00	.001		
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	23	844	844	100.00	.040		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	69	223,275	223,275	100.00	10.577		
13850	BOCES PROPERTY	RPTL	408	3	3,313	3,313	100.00	.157		
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	22	26,971	26,971	100.00	1.278		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION	LAW	SECTION										
COUNTY OF CATTARAUGUS 34 MUNICIPALITIES GROUP C CONT'D														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		53	911	911	100.00	.043					
	GROUP C TOTAL				715		381,017		18.050					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		1	475	475	100.00	.023					
14110	USA OWNED - SPECIFIED USES	STATE L	54		13	2,889	2,889	100.00	.137					
14300	INDIAN RESERVATION	RPTL	454		436	31,166	31,166	100.00	1.476					
	GROUP D TOTAL				450		34,530		1.636					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		49	3,121	3,121	100.00	.148					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		296	173,307	173,307	100.00	8.210					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		1	453	453	100.00	.021					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		16	26,740	26,740	100.00	1.267					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		31	5,564	5,564	100.00	.264					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		101	20,234	20,234	100.00	.959					
26050	AGRICULTURAL SOCIETY	RPTL	450		3	220	220	100.00	.010					
26100	VETERANS ORGANIZATION	RPTL	452		23	2,290	2,290	100.00	.109					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		64	7,910	7,910	100.00	.375					
27350	CEMETERY - PRIVATE	RPTL	446		131	2,930	2,930	100.00	.139					
	GROUP E TOTAL				715		242,769		11.501					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		49	31,297	31,297	100.00	1.483					
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		16	1,084	1,084	100.00	.051					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		6	3,110	2,117	68.06	.100					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		126	60,755	6,317	10.40	.299					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		36	25,479	5,198	20.40	.246					
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		20	12,833	8,045	62.69	.381					
	GROUP F TOTAL				253		54,058		2.561					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CATTARAUGUS									
34 MUNICIPALITIES									
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		14	14,532	14,532	100.00	.688
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		5	10,453	10,154	97.15	.481
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		6	4,140	1,279	30.89	.061
GROUP G TOTAL					25		25,965		1.230
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		178	20,193	20,193	100.00	.957
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		27	994	994	100.00	.047
41700	AGRICULTURAL BUILDING	RPTL	483		209	23,593	4,909	20.81	.233
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		440	31,695	6,234	19.67	.295
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		100	8,885	1,231	13.86	.058
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		318	37,825	2,378	6.29	.113
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		14	1,094	755	69.05	.036
GROUP H TOTAL					1,286		36,694		1.738
COUNTY TOTALS									

30,116									
2,110,905									

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.48

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: CODE		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
	DESCRIPTION	LAW	SECTION										
COUNTY OF CAYUGA		24 MUNICIPALITIES											
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS													
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	222	16,551	9,091	54.93	.646					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	270	20,249	2,017	9.96	.143					
4111_	VETERANS - PRO RATA	RPTL	458(5)	48	4,962	1,761	35.49	.125					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,779	140,146	16,284	11.62	1.156					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,188	160,405	32,547	20.29	2.311					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	416	30,235	4,873	16.12	.346					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	467	467	100.00	.033					
41400	CLERGY	RPTL	460	33	2,838	129	4.54	.009					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,211	75,856	27,991	36.90	1.987					
41834	STAR - ENHANCED	RPTL	425	5,067	384,714	228,867	59.49	16.250					
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	143	49	34.12	.004					
41854	STAR - BASIC	RPTL	425	13,643	1,108,849	412,518	37.20	29.289					
41864	STAR - BASIC:MFG HOME	RPTL	425	37	4,551	637	14.01	.045					
4190_	PHYSICALLY DISABLED	RPTL	459	14	908	61	6.75	.004					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	32	1,851	593	32.01	.042					
4421_	HOME IMPROVEMENTS	RPTL	421-f	121	8,237	746	9.06	.053					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	24	2,735	369	13.48	.026					
GROUP A TOTAL				25,112		739,000		52.470					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES													
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	95	70,119	70,119	100.00	4.979					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	7	0	0		.000					
GROUP B TOTAL				102		70,119		4.979					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	84	36,227	36,227	100.00	2.572					
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	756	756	100.00	.054					
1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	22	12,951	12,951	100.00	.920					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	163	98,716	98,716	100.00	7.009					
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	8	1,631	1,631	100.00	.116					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	123	7,604	7,604	100.00	.540					
13510	TOWN OWNED: CEMETERY	RPTL	446	42	287	287	100.00	.020					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CAYUGA									
24 MUNICIPALITIES GROUP C (CONT'D)									
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		109	19,635	19,635	100.00	.1394
13660	VILLAGE OWNED: CEMETERY	RPTL	446		2	10	10	100.00	.001
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)		2	3	3	100.00	.000
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		1	430	430	100.00	.031
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		49	108,247	108,247	100.00	.7686
13850	BOCES PROPERTY	RPTL	408		1	3,547	3,547	100.00	.252
13970	REGIONAL OTB CORPORATION	RACING L	513		1	799	799	100.00	.057
GROUP C TOTAL					609		290,843		20.650
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES									
14100	USA OWNED (GENERALLY)	RPTL	400(1)		6	1,509	1,509	100.00	.107
GROUP D TOTAL					6		1,509		.107
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		11	932	932	100.00	.066
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		116	24,361	24,361	100.00	.1730
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		11	2,131	2,131	100.00	.151
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		4	226	226	100.00	.016
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		208	94,114	93,351	99.19	6.628
26050	AGRICULTURAL SOCIETY	RPTL	450		5	285	285	100.00	.020
26100	VETERANS ORGANIZATION	RPTL	452		9	943	943	100.00	.067
26250	HISTORICAL SOCIETY	RPTL	444		5	307	307	100.00	.022
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		52	6,234	6,234	100.00	.443
27350	CEMETERY - PRIVATE	RPTL	446		90	1,710	1,710	100.00	.121
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		1	76	76	100.00	.005
GROUP E TOTAL					512		130,556		9.270
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		49	77,245	77,245	100.00	.5.484
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		181	74,097	8,433	11.38	.599

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.50

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF CAYUGA														
24 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
	4761_ BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	55	18,634	2,875	15.43 .204						
	GROUP F TOTAL				285		88,553	6.287						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	3	152	152	100.00	.011						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	6	1,230	1,230	100.00	.087						
	GROUP G TOTAL			9		1,382		.098						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	6	18	18	100.00	.001						
41700	AGRICULTURAL BUILDING	RPTL	483	253	45,981	11,615	25.26 .825							
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,393	239,893	70,410	29.35 4.999							
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	279	60,096	4,429	7.37 .315							
	GROUP H TOTAL			2,931		86,472		6.140						
*****COUNTY TOTALS*****														
				29,566		1,408,434								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.51

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
	CODE	DESCRIPTION											
COUNTY OF CHAUTAUQUA		29 MUNICIPALITIES											
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS													
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	1	12	12	100.00	.000					
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	449	26,712	4,237	15.86	.144					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	2,735	174,538	12,257	7.02	.416					
4111_	VETERANS - PRO RATA	RPTL	458(5)	4	263	18	6.66	.001					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	484	27,984	2,976	10.63	.101					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	687	40,589	7,366	18.15	.250					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	61	3,443	545	15.83	.019					
41200	VETERANS-PURCHASE BY SUBSCRP	RPTL	458(2)	4	567	12	2.19	.000					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	574	574	100.00	.020					
41400	CLERGY	RPTL	460	69	6,035	178	2.95	.006					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,024	45,174	22,022	48.75	.747					
41834	STAR - ENHANCED	RPTL	425	9,620	599,094	412,556	68.86	14.001					
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	278	81	29.04	.003					
41854	STAR - BASIC	RPTL	425	23,106	1,580,328	683,774	43.27	23.205					
41864	STAR - BASIC:MFG HOME	RPTL	425	6	481	71	14.68	.002					
4190_	PHYSICALLY DISABLED	RPTL	459	1	75	6	8.39	.000					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	3	149	74	50.00	.003					
4421_	HOME IMPROVEMENTS	RPTL	421-f	6	392	82	20.87	.003					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	245	19	7.57	.001					
GROUP A TOTAL				38,272		1,146,860		38.921					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES													
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	284	174,603	174,603	100.00	5.926					
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	5	905	905	100.00	.031					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	105,407	105,407	100.00	3.577					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	0	0	100.00	.000					
GROUP B TOTAL				295		280,915		9.533					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	54	26,094	26,094	100.00	.886					
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	159	26,210	26,210	100.00	.890					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	526	134,287	134,287	100.00	4.557					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.52

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CHAUTAUQUA		29. MUNICIPALITIES		GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	16	4,296	4,296	100.00	.146
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	28	6,469	6,468	99.99	.220
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	336	22,560	22,560	100.00	.766
13510	TOWN OWNED: CEMETERY	RPTL	446	42	641	641	100.00	.022
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	363	30,025	30,025	100.00	1.019
13660	VILLAGE OWNED: CEMETERY	RPTL	446	9	636	636	100.00	.022
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	26	1,618	1,618	100.00	.055
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	157	241,126	241,126	100.00	8.183
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	1	436	436	100.00	.015
13850	BOCES PROPERTY	RPTL	408	6	12,945	12,945	100.00	.439
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	24	30,469	30,469	100.00	1.034
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	14	5,111	5,111	100.00	.173
13970	REGIONAL OTB CORPORATION	RACING L	513	1	287	287	100.00	.010
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	5	462	24	5.22	.001
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	2	23	23	100.00	.001
GROUP C TOTAL				1,769		543,256		18.436
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	3	214	214	100.00	.007
14110	USA OWNED - SPECIFIED USES	STATE L	54	13	23,654	23,654	100.00	.803
GROUP D TOTAL				16		23,868		.810
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	62	5,275	5,275	100.00	.179
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	611	129,035	129,035	100.00	4.379
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	31	55,490	55,490	100.00	1.883
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	139	89,415	89,415	100.00	3.035
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	44	2,454	2,454	100.00	.083
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	18	1,125	1,125	100.00	.038
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	335	127,993	127,993	100.00	4.344
25400	FRATERNAL ORGANIZATION	RPTL	428	1	107	107	100.00	.004
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	13	42,661	42,661	100.00	1.448

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
	CODE	DESCRIPTION			(000)	(000)				
COUNTY OF CHAUTAUQUA										
29 MUNICIPALITIES GROUP E (CONT'D)										
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
26050	AGRICULTURAL SOCIETY	RPTL	450	11	1,205	1,205	100.00	.041		
26100	VETERANS ORGANIZATION	RPTL	452	56	6,158	6,158	100.00	.209		
26250	HISTORICAL SOCIETY	RPTL	444	2	24	24	100.00	.001		
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	23	1,891	1,891	100.00	.064		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	128	8,273	8,273	100.00	.281		
27350	CEMETERY - PRIVATE	RPTL	446	137	8,928	8,928	100.00	.303		
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	2	494	101	20.45	.003		
GROUP E TOTAL				1,613		480,135		16.294		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	86	276,909	276,909	100.00	9.397		
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	5	740	740	100.00	.025		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	21	64,216	39,478	61.48	1.340		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	312	142,607	21,928	15.38	.744		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	20	4,609	1,246	27.03	.042		
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	3,180	1,364	42.91	.046		
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	13,534	13,534	100.00	.459		
GROUP F TOTAL				447		355,199		12.054		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	13	56	56	100.00	.002		
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	30	811	811	100.00	.028		
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	7	11,096	11,096	100.00	.377		
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	6,441	6,441	100.00	.219		
28520	NONPROFIT NURSING HOME CO	RPTL	422	8	7,684	7,684	100.00	.261		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	688	688	100.00	.023		
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	151	75	50.00	.003		
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	5	4,336	4,178	96.35	.142		
GROUP G TOTAL				77		31,029		1.053		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
	CODE	DESCRIPTION	SECTION								
COUNTY OF CHAUTAUQUA									29 MUNICIPALITIES		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
32252	NYS OWNED REFORESTED LAND	RPTL	534		80	8,749	8,749	100.00	.297		
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		8	163	163	100.00	.006		
41700	AGRICULTURAL BUILDING	RPTL	483		401	42,363	10,175	24.02	.345		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,044	116,202	44,174	38.02	1.499		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		661	38,369	6,633	17.29	.225		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		5	316	37	11.63	.001		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		277	36,852	2,644	7.18	.090		
42120	TEMPORARY GREENHOUSES	RPTL	483-c		17	1,981	554	27.97	.019		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		14	516	389	75.42	.013		
GROUP H TOTAL					3,507		73,518		.2495		
COUNTY TOTALS									46,097		
									2,946,655		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.55

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF CHEMUNG														
12 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	513	33,610	3,241	9.64	.209						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,180	157,109	20,349	12.95	1.312						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,786	186,049	41,260	22.18	2.660						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	602	39,156	7,559	19.30	.487						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	704	696	98.93	.045						
41400	CLERGY	RPTL	460	41	2,590	158	6.08	.010						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,999	102,215	37,176	36.37	2.397						
41834	STAR - ENHANCED	RPTL	425	6,355	412,611	287,283	69.63	18.519						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	526	117	22.19	.008						
41854	STAR - BASIC	RPTL	425	14,337	1,125,398	436,216	38.76	28.120						
41864	STAR - BASIC:MFG HOME	RPTL	425	9	724	165	22.75	.011						
4190_	PHYSICALLY DISABLED	RPTL	459	1	41	4	10.48	.000						
4421_	HOME IMPROVEMENTS	RPTL	421-f	1	44	1	3.13	.000						
GROUP A TOTAL				28,836		834,225		53.777						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	55	148,473	148,473	100.00	9.571						
GROUP B TOTAL				55		148,473		9.571						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	391	391	100.00	.025						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	114	54,257	54,257	100.00	3.498						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	132	22,338	22,338	100.00	1.440						
13370	CITY OWNED: CEMETERY	RPTL	446	10	170	170	100.00	.011						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	143	8,776	8,776	100.00	.566						
13510	TOWN OWNED: CEMETERY	RPTL	446	22	221	221	100.00	.014						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	62	9,414	9,414	100.00	.607						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	341	341	100.00	.022						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	384	384	100.00	.025						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	77	118,462	118,462	100.00	7.636						
13850	BOCES PROPERTY	RPTL	408	2	7,053	7,053	100.00	.455						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	9	9	100.00	.001						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF CHEMUNG														
12 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	44	1,017	1,017	100.00	.066						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	9	441	441	100.00	.028						
GROUP C TOTAL					627		223,274		14.393					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	10	5,898	5,542	93.96	.357						
GROUP D TOTAL					10		5,542		.357					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	125	23,403	23,375	99.88	1.507						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	144	39,508	39,314	99.51	2.534						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	88	35,130	35,130	100.00	2.265						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	13	2,536	2,536	100.00	.163						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	32	49,192	49,192	100.00	3.171						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	64	12,015	12,015	100.00	.775						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	13	890	890	100.00	.057						
25400	FRATERNAL ORGANIZATION	RPTL	428	5	1,270	1,270	100.00	.082						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	896	873	97.46	.056						
26050	AGRICULTURAL SOCIETY	RPTL	450	2	224	224	100.00	.014						
26100	VETERANS ORGANIZATION	RPTL	452	9	1,712	1,702	99.46	.110						
26250	HISTORICAL SOCIETY	RPTL	444	5	1,313	1,313	100.00	.085						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	23	3,729	3,729	100.00	.240						
27350	CEMETERY - PRIVATE	RPTL	446	42	963	920	95.55	.059						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	5,950	5,950	100.00	.384						
GROUP E TOTAL					569		178,433		11.502					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	37	81,563	81,563	100.00	5.258						
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	10	20,606	20,606	100.00	1.328						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	8	5,190	813	15.66	.052						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	126	180,321	24,746	13.72	1.595						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW SECTION		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION		LAW	SECTION					
COUNTY OF CHEMUNG			12 MUNICIPALITIES		GROUP F (CONT'D)				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		1	134	15	11.32	.001
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	661	80	12.06	.005
GROUP F TOTAL					183		127,823		8.240
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		19	518	518	100.00	.033
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		17	108	108	100.00	.007
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	4,118	4,118	100.00	.265
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	4,110	4,110	100.00	.265
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		1	123	123	100.00	.008
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		10	17,864	17,864	100.00	1.152
GROUP G TOTAL					51		26,841		1.730
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		9	230	230	100.00	.015
41700	AGRICULTURAL BUILDING	RPTL	483		29	6,539	1,944	29.73	.125
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		133	10,242	2,868	28.00	.185
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		23	2,703	399	14.78	.026
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		17	2,319	225	9.70	.015
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	63	5	8.40	.000
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		14	717	226	31.58	.015
GROUP H TOTAL					226		5,897		.380
COUNTY TOTALS						30,567		1,551,278	

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.58

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
	CODE	DESCRIPTION	SECTION			(000)	(000)			
COUNTY OF CHENANGO			22 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	188	10,593	623	5.88	.080		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,232	75,288	7,186	9.55	.927		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,430	83,324	13,453	16.15	1.736		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	237	13,962	1,947	13.95	.251		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	48	48	100.00	.006		
41400	CLERGY	RPTL	460	19	1,138	33	2.93	.004		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	757	34,419	11,726	34.07	1.513		
41834	STAR - ENHANCED	RPTL	425	3,239	184,861	134,543	72.78	17.362		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	12	960	296	30.83	.038		
41854	STAR - BASIC	RPTL	425	9,147	558,308	272,517	48.81	35.168		
41864	STAR - BASIC:MFG HOME	RPTL	425	41	3,367	686	20.36	.089		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	3	89	20	22.28	.003		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	14	887	108	12.23	.014		
GROUP A TOTAL				16,320		443,186		57.192		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	67	24,688	24,688	100.00	3.186		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	38	38	100.00	.005		
GROUP B TOTAL				68		24,726		3.191		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	51	9,258	9,258	100.00	1.195		
13110	COUNTY OWNED: CEMETERY	RPTL	446	2	3,143	3,143	100.00	.406		
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	965	695	72.00	.090		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	50	8,510	8,510	100.00	1.098		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	11	16,624	16,624	100.00	2.145		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	130	6,501	6,501	100.00	.839		
13510	TOWN OWNED: CEMETERY	RPTL	446	5	8	8	100.00	.001		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	123	8,663	8,622	99.52	1.113		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	4	158	158	100.00	.020		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	8	325	325	100.00	.042		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	42	58,376	58,376	100.00	7.533		
13850	BOCES PROPERTY	RPTL	408	3	13	13	100.00	.002		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
	CODE	DESCRIPTION									
COUNTY OF CHENANGO											
22 MUNICIPALITIES GROUP C CONT'D											
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
13870	SPECIAL DISTRICT PROPERTY		RPTL	410	21	1,396	1,396	100.00 .180			
GROUP C TOTAL					452		113,629	14.664			
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES											
14100	USA OWNED (GENERALLY)		RPTL	400(1)	2	356	356	100.00 .046			
14110	USA OWNED - SPECIFIED USES		STATE L	54	2	383	383	100.00 .049			
GROUP D TOTAL					4		739	.095			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
21600	CLERGY RESIDENCE		RPTL	462	30	2,098	2,098	100.00 .271			
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	159	22,584	22,584	100.00 2.914			
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	3	48	48	100.00 .006			
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	12	3,251	3,251	100.00 .420			
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	9	2,751	2,751	100.00 .355			
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	18	12,439	12,431	99.93 1.604			
2530	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	31	4,671	4,671	100.00 .603			
26050	AGRICULTURAL SOCIETY		RPTL	450	10	1,706	1,706	100.00 .220			
26100	VETERANS ORGANIZATION		RPTL	452	9	943	943	100.00 .122			
26250	HISTORICAL SOCIETY		RPTL	444	10	798	798	100.00 .103			
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	15	504	504	100.00 .065			
27350	CEMETERY - PRIVATE		RPTL	446	179	2,747	2,747	100.00 .354			
GROUP E TOTAL					485		54,532	7.037			
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	28	22,061	22,061	100.00 2.847			
4760	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	111	26,569	3,346	12.59 .432			
4761	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	55	17,133	2,114	12.34 .273			
4767	IMPROVEMENTS IN EMPIRE ZONE		RPTL	485-e	18	13,857	8,117	58.58 1.048			
47900	AIR POLLUTION CONTROL FACLTY		RPTL	477-a	1	10,464	2,236	21.36 .289			
GROUP F TOTAL					213		37,874	4.888			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	5	1,354	1,354	100.00	.175
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	10	3,243	3,243	100.00	.419
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	190	190	100.00	.025
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	2,411	2,411	100.00	.311
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	1,723	1,692	98.19	.218
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	3	2,382	2,382	100.00	.307
GROUP G TOTAL				27		11,272		1.455
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	479	44,476	44,390	99.81	5.728
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	2	93	93	100.00	.012
41700	AGRICULTURAL BUILDING	RPTL	483	79	10,487	2,534	24.17	.327
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,025	81,667	13,279	16.26	1.714
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	1	66	4	6.11	.001
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	169	27,306	2,266	8.30	.292
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	130	107	82.61	.014
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	9	227	117	51.80	.015
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	197	13,738	4,901	35.67	.633
GROUP H TOTAL				1,962		67,691		8.736
COUNTY TOTALS				19,549		774,905		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF CLINTON														
15 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	400	24,614	1,080	4.39	.052						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,875	155,890	18,577	11.92	.891						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,974	163,435	32,115	19.65	1.540						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	723	58,583	9,767	16.67	.469						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	82	82	100.00	.004						
41400	CLERGY	RPTL	460	10	992	15	1.50	.001						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,301	71,450	30,238	42.32	1.450						
41834	STAR - ENHANCED	RPTL	425	4,184	306,121	174,506	57.01	8.370						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	10	527	194	36.91	.009						
41854	STAR - BASIC	RPTL	425	13,147	1,112,824	388,770	34.94	18.646						
41864	STAR - BASIC:MFG HOME	RPTL	425	66	3,966	1,378	34.74	.066						
4190_	PHYSICALLY DISABLED	RPTL	459	7	748	82	10.96	.004						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	81	4,421	1,757	39.74	.084						
GROUP A TOTAL				23,779		658,561		31.586						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	104	155,591	155,591	100.00	7.462						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	8	1,319	1,319	100.00	.063						
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	9	196,695	196,695	100.00	9.434						
32301	NYS LAND:SCHOOL PURPOSE TAXBL	RPTL	536	13	2,685	2,685	100.00	.129						
GROUP B TOTAL				134		356,290		17.088						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	56	58,064	58,064	100.00	2.785						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	63	53,990	53,990	100.00	2.589						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	200	21,091	21,091	100.00	1.012						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	4	68	68	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	63	10,728	10,728	100.00	.515						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	58	58	100.00	.003						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	23	23	100.00	.001						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	2,323	2,323	100.00	.111						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	35	102,115	102,115	100.00	4.898						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.62

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF CLINTON														
15 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	2	233	233	100.00	.011						
13850	BOCES PROPERTY	RPTL	408	1	9,200	9,200	100.00	.441						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	33	33	100.00	.002						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	23	197	197	100.00	.009						
GROUP C TOTAL					457		258,123		12.380					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	1	200	200	100.00	.010						
14110	USA OWNED - SPECIFIED USES	STATE L	54	15	8,591	8,591	100.00	.412						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	10	254,454	254,454	100.00	12.204						
GROUP D TOTAL					26		263,245		12.626					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	17	1,554	1,554	100.00	.075						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	113	38,185	38,185	100.00	1.831						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	9	12,496	12,496	100.00	.599						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	19	2,086	2,086	100.00	.100						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	3	62,026	62,026	100.00	2.975						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	32	14,632	14,632	100.00	.702						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	34	5,250	5,250	100.00	.252						
26050	AGRICULTURAL SOCIETY	RPTL	450	1	95	95	100.00	.005						
26100	VETERANS ORGANIZATION	RPTL	452	17	2,436	2,436	100.00	.117						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	26	4,146	4,146	100.00	.199						
27350	CEMETERY - PRIVATE	RPTL	446	92	4,997	4,997	100.00	.240						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	2	70	70	100.00	.003						
GROUP E TOTAL					365		147,973		7.097					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	65	315,519	315,519	100.00	15.133						
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	1	4	4	100.00	.000						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	21	11,657	1,254	10.76	.060						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.63

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF CLINTON														
15 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	7	3,070	532	17.33	.026						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	11,581	2,008	17.34	.096						
GROUP F TOTAL				95		319,317		15.315						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	3	764	764	100.00	.037						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	8	5,381	5,381	100.00	.258						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	328	328	100.00	.016						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	10	2,131	2,131	100.00	.102						
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	4	3,010	3,010	100.00	.144						
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	8	24,145	23,909	99.03	1.147						
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	1	4,123	4,003	97.09	.192						
GROUP G TOTAL				37		39,526		1.896						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	18	3,613	3,613	100.00	.173						
41700	AGRICULTURAL BUILDING	RPTL	483	190	37,305	8,649	23.19	.415						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	614	79,373	21,920	27.62	1.051						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	51	4,135	1,174	28.38	.056						
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	20	3,143	45	1.42	.002						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	153	35,837	3,246	9.06	.156						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	159	2	1.13	.000						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	13	4,976	1,238	24.89	.059						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	22	1,801	1,068	59.31	.051						
GROUP H TOTAL				1,083		40,955		1.964						
COUNTY TOTALS					25,984	2,085,004								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.64

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF COLUMBIA										
19 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	8	3,236	3,236	100.00	.235		
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	147	16,978	8,966	52.81	.650		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	243	27,767	13,010	46.85	.943		
4111_	VETERANS - PRO RATA	RPTL	458(5)	102	11,599	8,840	76.21	.641		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,249	158,594	14,828	9.35	1.075		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,693	211,946	33,241	15.68	2.410		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	229	28,186	3,892	13.81	.282		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	647	427	65.98	.031		
41400	CLERGY	RPTL	460	20	2,655	32	1.22	.002		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,657	172,025	66,999	38.95	4.858		
41834	STAR - ENHANCED	RPTL	425	3,831	465,610	184,270	39.58	13.361		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	533	43	8.15	.003		
41854	STAR - BASIC	RPTL	425	10,221	1,375,929	311,930	22.67	22.618		
41864	STAR - BASIC:MFG HOME	RPTL	425	8	679	125	18.37	.009		
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	170	89	52.17	.006		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	62	6,002	2,520	41.98	.183		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	999	43	4.32	.003		
GROUP A TOTAL				19,485		652,491		47.312		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	90	70,747	70,747	100.00	5.130		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	54	54	100.00	.004		
GROUP B TOTAL				91		70,801		5.134		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	61	34,780	34,780	100.00	2.522		
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	1	117	117	100.00	.009		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	87	10,033	10,033	100.00	.728		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	305	305	100.00	.022		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	196	23,991	23,991	100.00	1.740		
13510	TOWN OWNED: CEMETERY	RPTL	446	11	488	488	100.00	.035		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	45	4,531	4,531	100.00	.329		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.65

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF COLUMBIA														
19 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		36	125,161	125,161	100.00	.9075					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		8	1,921	1,921	100.00	.139					
GROUP C TOTAL					447		201,327		14.598					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		7	2,385	2,385	100.00	.173					
14110	USA OWNED - SPECIFIED USES	STATE L	54		1	51	51	100.00	.004					
GROUP D TOTAL					8		2,436		.177					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		14	1,484	1,484	100.00	.108					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		163	59,932	59,883	99.92	4.342					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		39	38,715	38,451	99.32	2.788					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		18	40,606	40,575	99.92	2.942					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		47	17,850	17,781	99.61	1.289					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		57	18,994	18,604	97.95	1.349					
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		2	458	458	100.00	.033					
26050	AGRICULTURAL SOCIETY	RPTL	450		6	1,969	1,969	100.00	.143					
26100	VETERANS ORGANIZATION	RPTL	452		18	2,407	2,407	100.00	.175					
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p		2	39,868	39,868	100.00	2.891					
26250	HISTORICAL SOCIETY	RPTL	444		1	239	239	100.00	.017					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		58	8,890	8,890	100.00	.645					
27350	CEMETERY - PRIVATE	RPTL	446		74	3,310	3,310	100.00	.240					
29500	PERFORMING ARTS BUILDINGS	RPTL	427		2	230	230	100.00	.017					
GROUP E TOTAL					501		234,149		16.978					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		17	32,512	32,512	100.00	2.357					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		1	3,689	969	26.28	.070					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		43	58,954	10,211	17.32	.740					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		5	3,218	412	12.80	.030					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.66

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION	LAW	SECTION							
COUNTY OF COLUMBIA			19 MUNICIPALITIES		GROUP F (CONT'D)						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	14,900	4,808	32.27	.349		
GROUP F TOTAL					67		48,912		.3547		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)											
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		24	6,465	6,465	100.00	.469		
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		18	5,324	5,324	100.00	.386		
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L	36-a(2)		36	6,751	6,751	100.00	.490		
28520	NONPROFIT NURSING HOME CO	RPTL	422		3	6,867	6,867	100.00	.498		
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		3	3,630	1,243	34.25	.090		
GROUP G TOTAL					84		26,650		1.932		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
32252	NYS OWNED REFORESTED LAND	RPTL	534		5	2,183	2,183	100.00	.158		
41700	AGRICULTURAL BUILDING	RPTL	483		82	31,592	6,128	19.40	.444		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,544	343,220	121,542	35.41	8.813		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		29	6,297	1,918	30.46	.139		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		2	547	26	4.75	.002		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		23	10,357	559	5.40	.041		
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		3	486	222	45.63	.016		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		65	15,759	6,528	41.43	.473		
GROUP H TOTAL					1,753		139,106		10.087		
COUNTY TOTALS					22,457		1,379,123				

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.67

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CORTLAND									
16 MUNICIPALITIES									
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		58	3,802	155	4.09	.020
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		995	72,732	7,136	9.81	.919
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,052	77,860	12,427	15.96	1.601
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		179	13,075	1,980	15.14	.255
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		1	102	18	17.24	.002
41400	CLERGY	RPTL	460		6	416	9	2.13	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		624	37,417	12,811	34.24	1.651
41834	STAR - ENHANCED	RPTL	425		2,577	182,576	118,244	64.76	15.234
41844	STAR - ENHANCED: MFG HOME	RPTL	425		6	238	113	47.43	.015
41854	STAR - BASIC	RPTL	425		7,622	590,809	230,045	38.94	29.638
41864	STAR - BASIC:MFG HOME	RPTL	425		13	915	246	26.87	.032
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		2	152	13	8.60	.002
GROUP A TOTAL					13,135		383,197		49.369
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		169	118,265	118,265	100.00	15.237
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		1	0	0		.000
GROUP B TOTAL					170		118,265		15.237
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		59	21,671	21,671	100.00	2.792
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411		8	676	676	100.00	.087
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		55	28,470	28,470	100.00	3.668
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)		1	1,061	1,061	100.00	.137
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		114	8,562	8,562	100.00	1.103
13510	TOWN OWNED: CEMETERY	RPTL	446		95	1,068	1,068	100.00	.138
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)		1	2	2	100.00	.000
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)		5	710	710	100.00	.092
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		68	5,065	5,065	100.00	.653
13660	VILLAGE OWNED: CEMETERY	RPTL	446		3	68	68	100.00	.009
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		1	10	10	100.00	.001
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		40	66,333	66,333	100.00	8.546

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF CORTLAND											
16 MUNICIPALITIES GROUP C (CONT'D)											
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
13850	BOCES PROPERTY		RPTL	408	1	5,753	5,753	100.00	.741		
GROUP C TOTAL					451		139,449		17.966		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES											
14100	USA OWNED (GENERALLY)		RPTL	400(1)	2	458	458	100.00	.059		
14110	USA OWNED - SPECIFIED USES		STATE L	54	1	945	945	100.00	.122		
GROUP D TOTAL					3		1,403		.181		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
21600	CLERGY RESIDENCE		RPTL	462	4	352	352	100.00	.045		
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	1	556	556	100.00	.072		
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	7	2,598	2,598	100.00	.335		
25230	NONPROF ORG-MORAL/MENTAL IMP.		RPTL	420-a	21	6,568	6,568	100.00	.846		
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	36	6,369	6,369	100.00	.821		
26100	VETERANS ORGANIZATION		RPTL	452	7	839	839	100.00	.108		
26250	HISTORICAL SOCIETY		RPTL	444	2	203	203	100.00	.026		
2630_	INTERDENOMINATIONAL CENTER		RPTL	430	133	22,652	22,652	100.00	2.918		
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	17	2,061	2,061	100.00	.266		
27350	CEMETERY - PRIVATE		RPTL	446	8	899	899	100.00	.116		
29150	OPERA HOUSE		RPTL	426	1	378	378	100.00	.049		
29300	HOSPITAL CORP: CITY BENEFIT		RPTL	438	27	23,547	23,547	100.00	3.034		
GROUP E TOTAL					264		67,022		8.635		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	8	16,263	16,263	100.00	2.095		
27200	RAILROAD - WHOLLY EXEMPT		RPTL	489-d&dd	2	67	67	100.00	.009		
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	29	14,571	1,810	12.42	.233		
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	32	12,356	1,989	16.10	.256		
GROUP F TOTAL					71		20,129		2.593		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.69

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF CORTLAND									16 MUNICIPALITIES	
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		18	10,653	10,653	100.00	1.373	
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	270	270	100.00	.035	
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		1	1,200	1,200	100.00	.155	
GROUP G TOTAL					21		12,123		1.562	
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
32252	NYS OWNED REFORESTED LAND	RPTL	534		214	14,595	14,595	100.00	1.880	
41700	AGRICULTURAL BUILDING	RPTL	483		68	10,994	2,418	21.99	.312	
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		610	57,390	11,288	19.67	1.454	
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		119	7,967	1,857	23.31	.239	
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		281	44,047	1,801	4.09	.232	
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		25	1,620	463	28.60	.060	
GROUP H TOTAL					1,317		32,422		4.177	
COUNTY TOTALS									15,443 776,188	

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF DELAWARE										
19 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,775	130,798	18,236	13.94	1.684		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	546	44,268	4,321	9.76	.399		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	668	55,058	8,608	15.63	.795		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	103	8,484	1,180	13.91	.109		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	485	485	100.00	.045		
41400	CLERGY	RPTL	460	16	765	104	13.61	.010		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	404	22,058	7,822	35.46	.722		
41834	STAR - ENHANCED	RPTL	425	3,851	286,734	176,327	61.50	16.279		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	367	48	13.04	.004		
41854	STAR - BASIC	RPTL	425	7,769	594,826	236,532	39.77	21.838		
41864	STAR - BASIC:MFG HOME	RPTL	425	19	1,698	242	14.25	.022		
4190_	PHYSICALLY DISABLED	RPTL	459	4	362	68	18.75	.006		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	897	109	12.19	.010		
GROUP A TOTAL				15,171		454,082		41.923		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	43	18,621	18,621	100.00	1.719		
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L	657	3	48,168	48,168	100.00	4.447		
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	11	8,868	8,868	100.00	.819		
GROUP B TOTAL				57		75,657		6.985		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	53	24,157	24,157	100.00	2.230		
13370	CITY OWNED: CEMETERY	RPTL	446	12	142	142	100.00	.013		
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	2	55	55	100.00	.005		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	142	17,029	17,029	100.00	1.572		
13510	TOWN OWNED: CEMETERY	RPTL	446	50	747	747	100.00	.069		
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	2	186	186	100.00	.017		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	178	52,189	52,189	100.00	4.818		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	12	1,263	1,263	100.00	.117		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	13	417	417	100.00	.039		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	137	137	100.00	.013		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.71

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF DELAWARE														
19 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	46	128,439	128,439	100.00	11.858						
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	1	35	35	100.00	.003						
13850	BOCES PROPERTY	RPTL	408	5	8,392	8,392	100.00	.775						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	6	312	312	100.00	.029						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	4	271	271	100.00	.025						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	2	91	91	100.00	.008						
GROUP C TOTAL				533		233,862		21.591						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	9	40,710	40,710	100.00	3.759						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	1,221	1,221	100.00	.113						
GROUP D TOTAL				11		41,931		3.871						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	106	10,095	10,095	100.00	.932						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	105	23,078	23,047	99.87	2.128						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	20	9,319	9,319	100.00	.860						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5	2,952	2,844	96.32	.263						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	10	21,458	21,458	100.00	1.981						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	6	1,716	1,716	100.00	.158						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	20	3,359	3,359	100.00	.310						
25400	FRATERNAL ORGANIZATION	RPTL	428	7	373	373	100.00	.034						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	3	863	738	85.53	.068						
26050	AGRICULTURAL SOCIETY	RPTL	450	8	1,077	1,077	100.00	.100						
26100	VETERANS ORGANIZATION	RPTL	452	12	1,291	1,291	100.00	.119						
26250	HISTORICAL SOCIETY	RPTL	444	20	1,438	1,428	99.27	.132						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	34	3,561	3,561	100.00	.329						
27350	CEMETERY - PRIVATE	RPTL	446	67	722	722	100.00	.067						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND.	RPTL	438	2	221	221	100.00	.020						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.72

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF DELAWARE											
19 MUNICIPALITIES GROUP E (CONT'D)											
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
29650	SOLDIER MONUMENT CORPORATN	RPTL	442		2	49	49	100.00	.005		
GROUP E TOTAL					427		81,298		7.506		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		6	11,194	11,194	100.00	1.034		
19950	MUNICIPAL RAILROAD	RPTL	456		7	1,001	1,001	100.00	.092		
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		6	119	119	100.00	.011		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		65	36,067	5,053	14.01	.467		
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	1,540	266	17.26	.025		
GROUP F TOTAL					85		17,633		1.628		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)											
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		1	22,263	22,263	100.00	2.055		
18300	NYC HOUSING DEVELOPMENT CORP	P H FI L	663		1	3	3	100.00	.000		
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270		1	1,736	1,736	100.00	.160		
28520	NONPROFIT NURSING HOME CO	RPTL	422		8	43,035	43,035	100.00	3.973		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		2	764	764	100.00	.071		
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		1	1,150	1,081	94.00	.100		
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		2	2,258	2,258	100.00	.209		
GROUP G TOTAL					16		71,140		6.568		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
32252	NYS OWNED REFORESTED LAND	RPTL	534		102	18,375	18,375	100.00	1.697		
41700	AGRICULTURAL BUILDING	RPTL	483		104	20,953	3,219	15.36	.297		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,022	127,362	32,881	25.82	3.036		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		58	6,109	1,164	19.06	.108		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		63	16,495	827	5.02	.076		
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	229	4	1.57	.000		
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		5	2,307	865	37.47	.080		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.73

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF DELAWARE		19 MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	398	45,802	19,377	42.31	1.789
GROUP H TOTAL				1,753		76,712		7.082
COUNTY TOTALS				18,171		1,083,145		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.74

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF DUTCHESS										
22 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,008	145,302	6,458	4.44	.090		
4111_	VETERANS - PRO RATA	RPTL	458(5)	89	14,330	1,018	7.10	.014		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,933	801,345	79,660	9.94	1.109		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,564	871,515	147,724	16.95	2.057		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	845	135,177	18,347	13.57	.255		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	12	2,214	2,103	95.02	.029		
41400	CLERGY	RPTL	460	39	7,197	149	2.08	.002		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,608	462,379	189,914	41.07	2.644		
41834	STAR - ENHANCED	RPTL	425	11,348	1,734,305	700,655	40.40	9.754		
41854	STAR - BASIC	RPTL	425	45,445	8,110,004	1,725,433	21.28	24.021		
41864	STAR - BASIC:MFG HOME	RPTL	425	5	535	84	15.64	.001		
4190_	PHYSICALLY DISABLED	RPTL	459	1	144	30	20.54	.000		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	125	17,585	5,297	30.12	.074		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	16	3,863	171	4.43	.002		
GROUP A TOTAL				73,038		2,877,043		40.053		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	228	925,360	925,360	100.00	12.883		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	124	51,858	51,858	100.00	.722		
GROUP B TOTAL				352		977,218		13.605		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	94	218,956	218,956	100.00	3.048		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	121	67,430	67,430	100.00	.939		
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	8	3,443	3,443	100.00	.048		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	13	8,198	8,198	100.00	.114		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	504	84,047	84,047	100.00	1.170		
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	4	317	317	100.00	.004		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	106	20,681	20,681	100.00	.288		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	8	594	594	100.00	.008		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	12,486	12,486	100.00	.174		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	131	615,380	615,380	100.00	8.567		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF DUTCHESS														
22 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13850	BOCES PROPERTY	RPTL	408	7	13,296	13,296	100.00	.185						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	39	14,493	14,493	100.00	.202						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	17,182	17,182	100.00	.239						
13970	REGIONAL OTB CORPORATION	RACING L	513	2	302	302	100.00	.004						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	23	26,054	26,054	100.00	.363						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	701	11,950	11,950	100.00	.166						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	171	7,008	7,008	100.00	.098						
GROUP C TOTAL				1,955		1,121,817		15.618						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	161	57,308	57,308	100.00	.798						
GROUP D TOTAL				161		57,308		.798						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	53	8,541	8,541	100.00	.119						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	451	345,581	345,581	100.00	4.811						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	171	474,101	474,101	100.00	6.600						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	39	17,506	17,506	100.00	.244						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	25	246,804	246,804	100.00	3.436						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	84	46,684	46,684	100.00	.650						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	251	214,066	214,066	100.00	2.980						
25400	FRATERNAL ORGANIZATION	RPTL	428	2	766	766	100.00	.011						
26050	AGRICULTURAL SOCIETY	RPTL	450	19	7,626	7,626	100.00	.106						
26100	VETERANS ORGANIZATION	RPTL	452	24	3,914	3,914	100.00	.055						
26250	HISTORICAL SOCIETY	RPTL	444	16	4,404	4,404	100.00	.061						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	80	18,225	18,225	100.00	.254						
27350	CEMETERY - PRIVATE	RPTL	446	150	15,868	15,868	100.00	.221						
29150	OPERA HOUSE	RPTL	426	1	439	439	100.00	.006						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	4	1,986	1,986	100.00	.028						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF DUTCHESS														
22 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
29500	PERFORMING ARTS BUILDINGS		RPTL	427	2	341	341	100.00	.005					
GROUP E TOTAL					1,372		1,406,852		19.586					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	18	191,335	191,335	100.00	2.664					
19950	MUNICIPAL RAILROAD		RPTL	456	38	63,771	63,771	100.00	.888					
27250	RAILROAD - AMTRAK		U S PUB L	45-546b	1	1,677	1,677	100.00	.023					
47200	RAILROAD: PARTIALLY EXEMPT		RPTL	489-d&dd	12	53,439	33,908	63.45	.472					
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	88	66,515	11,431	17.19	.159					
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	6	1,805	617	34.17	.009					
4767_	IMPROVEMENTS IN EMPIRE ZONE		RPTL	485-e	63	34,924	14,687	42.06	.205					
47700	FALLOUT SHELTER FACILITIES		RPTL	479	1	317	247	78.02	.003					
49530	INDUSTRIAL WASTE TREATMENT		RPTL	477	1	119,289	7,606	6.38	.106					
GROUP F TOTAL					228		325,279		4.529					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		8	80,781	80,781	100.00	1.125					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		17	16,368	16,368	100.00	.228					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		1	7,611	7,611	100.00	.106					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	8,353	8,353	100.00	.116					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		12	64,948	64,948	100.00	.904					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		2	863	863	100.00	.012					
GROUP G TOTAL					41		178,924		2.491					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		4	1,063	1,063	100.00	.015					
41700	AGRICULTURAL BUILDING	RPTL	483		67	48,105	7,393	15.37	.103					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,175	445,579	157,797	35.41	2.197					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		106	35,549	12,006	33.77	.167					
42100	Silos, Storage Tanks, ETC.	RPTL	483-a		15	16,935	379	2.24	.005					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	577	35	5.99	.001					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.77

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE							
			LAW	SECTION												
COUNTY OF DUTCHESS																
22 MUNICIPALITIES GROUP H (CONT'D)																
GROUP H: AGRICULTURAL AND FOREST PROPERTY																
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		63	12,405	3,877	31.25	.054							
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		167	72,691	22,943	31.56	.319							
GROUP H TOTAL					1,599		205,493		2.861							
COUNTY TOTALS																

					78,790		7,183,009									

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.78

GROUP	CODE	PROPERTY TAX EXEMPTION: DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF ERIE														
28 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	3,074	299,443	70,999	23.71	.378						
4111_	VETERANS - PRO RATA	RPTL	458(5)	18,213	1,528,539	653,068	42.73	3.474						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	19,210	1,834,409	250,684	13.67	1.333						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	17,768	1,598,093	368,740	23.07	1.961						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	2,071	188,969	30,947	16.38	.165						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	44	7,093	6,954	98.04	.037						
41400	CLERGY	RPTL	460	266	24,986	708	2.83	.004						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	30,333	2,140,369	788,841	36.86	4.196						
41834	STAR - ENHANCED	RPTL	425	47,835	4,163,555	2,252,388	54.10	11.981						
41836	STAR - ENHANCED	RPTL	425	11,501	578,749	304,250	52.57	1.618						
41854	STAR - BASIC	RPTL	425	126,141	14,027,581	3,815,304	27.20	20.294						
41856	STAR - BASIC	RPTL	425	27,273	1,678,280	538,936	32.11	2.867						
4190_	PHYSICALLY DISABLED	RPTL	459	109	18,036	4,469	24.78	.024						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	944	64,252	26,406	41.10	.141						
4196_	HISTORIC PROPERTY	RPTL	444-a	1	45	10	22.22	.000						
4421_	HOME IMPROVEMENTS	RPTL	421-f	6	478	51	10.72	.000						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	1,133	58	5.08	.000						
GROUP A TOTAL					304,798	9,112,813		48.471						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	342	1,500,319	1,500,319	100.00	7.980						
12150	NYS & LOCAL EMPL RETIRE SYS	RPTL	404(2)	1	139	139	100.00	.001						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	22	122,256	122,256	100.00	.650						
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	48	325,312	325,312	100.00	1.730						
12450	NYS MED CARE FACULTY FINANCE	MCK UCON L	7421	2	337	337	100.00	.002						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	19	4,332	4,332	100.00	.023						
GROUP B TOTAL					434	1,952,695		10.386						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	118	118	100.00	.001						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	1,588	820,222	820,222	100.00	4.363						
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	14	5,101	5,101	100.00	.027						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.79

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF ERIE														
28 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	5,812	493,990	493,990	100.00	2.628						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,401	494,955	494,955	100.00	2.633						
13510	TOWN OWNED: CEMETERY	RPTL	446	3	371	371	100.00	.002						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	459	68,949	68,949	100.00	.367						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	99	99	100.00	.001						
1374_	VILLG SEWERWATER NOT IN VILLG	RPTL	406(3)	3	321	321	100.00	.002						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	355	1,013,011	1,013,011	100.00	5.388						
13850	BOCES PROPERTY	RPTL	408	3	13,400	13,400	100.00	.071						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	6	121	121	100.00	.001						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	98	253,555	253,555	100.00	1.349						
13970	REGIONAL OTB CORPORATION	RACING L	513	11	3,092	3,092	100.00	.016						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	5	30	30	100.00	.000						
GROUP C TOTAL				9,762		3,167,335		16.847						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	49	152,447	152,447	100.00	.811						
14110	USA OWNED - SPECIFIED USES	STATE L	54	23	19,067	19,067	100.00	.101						
14200	FOREIGN GOVT: EMBASSY	RPTL	418	5	927	927	100.00	.005						
14300	INDIAN RESERVATION	RPTL	454	9	9,987	9,987	100.00	.053						
GROUP D TOTAL				86		182,428		.970						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	203	26,140	26,140	100.00	.139						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	1,863	763,789	763,789	100.00	4.063						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	221	213,616	213,534	99.96	1.136						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	820	123,679	123,679	100.00	.658						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	74	428,026	427,761	99.94	2.275						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	160	47,305	47,305	100.00	.252						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	82	26,970	26,970	100.00	.144						
25400	FRATERNAL ORGANIZATION	RPTL	428	3	496	496	100.00	.003						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	7	7,585	7,585	100.00	.040						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	13	28,821	28,821	100.00	.153						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.80

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF ERIE														
28 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
26050	AGRICULTURAL SOCIETY	RPTL	450		4	15,599	15,599	100.00	.083					
26100	VETERANS ORGANIZATION	RPTL	452		73	13,515	13,515	100.00	.072					
26250	HISTORICAL SOCIETY	RPTL	444		13	794	794	100.00	.004					
2630_	INTERDENOMINATIONAL CENTER	RPTL	430		2	483	483	100.00	.003					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		206	57,249	57,249	100.00	.305					
27350	CEMETERY - PRIVATE	RPTL	446		226	91,166	91,163	100.00	.485					
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		1	196	196	100.00	.001					
GROUP E TOTAL					3,971		1,845,079		9.814					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		670	1,664,127	1,663,232	99.95	8.847					
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		1	839	839	100.00	.005					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		78	124,226	70,478	56.73	.375					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		813	874,328	102,726	11.75	.546					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		256	240,080	57,607	24.00	.306					
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		113	26,159	15,357	58.71	.082					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		4	25,939	14,367	55.39	.076					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		8	30,345	22,463	74.02	.120					
GROUP F TOTAL					1,943		1,947,069		10.357					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		170	179,114	179,114	100.00	.953					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		67	113,472	113,472	100.00	.604					
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)		5	12,561	12,561	100.00	.067					
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		1	2,795	2,795	100.00	.015					
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		107	472	472	100.00	.003					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		30	49,609	49,609	100.00	.264					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		5	7,123	7,123	100.00	.038					
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260		16	4,042	4,042	100.00	.022					
28520	NONPROFIT NURSING HOME CO	RPTL	422		19	62,913	62,913	100.00	.335					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		5	3,295	3,295	100.00	.018					
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		4	26,220	24,589	93.78	.131					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.81

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
CODE	DESCRIPTION	SECTION	LAW	SECTION								
COUNTY OF ERIE			28 MUNICIPALITIES		GROUP G (CONT'D)							
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
4198	LOW/MODERATE INCOME HOUSING	RPTL	421-e	15	11,875	10,550	88.84	.056				
4865	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	19	16,561	8,157	49.26	.043				
4866	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a	13	24,439	23,956	98.03	.127				
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	25	24,767	17,249	69.65	.092				
GROUP G TOTAL					501		519,897		2.765			
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
41700	AGRICULTURAL BUILDING	RPTL	483	192	39,465	7,827	19.83	.042				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MIKTS L	305	1,588	193,078	56,395	29.21	.300				
41730	AGRICULTURL LAND NOT IN DIST	AG-MIKTS L	306	76	10,169	4,003	39.37	.021				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	153	34,091	2,629	7.71	.014				
42120	TEMPORARY GREENHOUSES	RPTL	483-c	70	5,010	1,013	20.22	.005				
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	543	448	82.58	.002				
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	3	290	192	66.13	.001				
GROUP H TOTAL					2,083		72,507		.386			
COUNTY TOTALS					323,586		18,800,506					

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ESSEX										
18 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	15	807	318	39.37	.025		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	375	27,054	876	3.24	.068		
4111_	VETERANS - PRO RATA	RPTL	458(5)	100	7,297	4,655	63.79	.360		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	929	75,649	8,846	11.69	.683		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,287	102,298	19,924	19.48	1.539		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	270	22,106	3,773	17.07	.292		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	68	1	1.46	.000		
41400	CLERGY	RPTL	460	18	1,948	26	1.33	.002		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	812	46,746	21,873	46.79	1.690		
41834	STAR - ENHANCED	RPTL	425	3,025	221,796	126,908	57.22	9.803		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	749	40	5.39	.003		
41854	STAR - BASIC	RPTL	425	6,919	586,987	204,003	34.75	15.759		
41864	STAR - BASIC:MFG HOME	RPTL	425	3	217	26	12.06	.002		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	16	745	300	40.21	.023		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	110	35	31.93	.003		
GROUP A TOTAL				13,774		391,604		30.250		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	187	104,649	104,649	100.00	8.084		
GROUP B TOTAL				187		104,649		8.084		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	6	402	402	100.00	.031		
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	19,750	19,750	100.00	1.526		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	415	389,652	389,652	100.00	30.100		
13510	TOWN OWNED: CEMETERY	RPTL	446	77	711	711	100.00	.055		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	77	23,153	23,153	100.00	1.789		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	30	30	100.00	.002		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	183	183	100.00	.014		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	31	64,108	64,108	100.00	4.952		
13850	BOCES PROPERTY	RPTL	408	2	1,431	1,431	100.00	.111		
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	21	6,050	6,050	100.00	.467		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF ESSEX										
18 MUNICIPALITIES GROUP C (CONT'D)										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	38		821	821	100.00	.063	
	GROUP C TOTAL				723		506,291		39.110	
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	11		34,632	34,632	100.00	2.675	
14110	USA OWNED - SPECIFIED USES	STATE L	54	2		21	21	100.00	.002	
	GROUP D TOTAL				13		34,653		2.677	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	26		2,036	2,036	100.00	.157	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	129		23,911	23,911	100.00	1.847	
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	85		48,709	48,709	100.00	3.763	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	3		1,506	1,506	100.00	.116	
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	18		33,301	33,301	100.00	2.572	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	14		5,776	5,776	100.00	.446	
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	123		39,179	39,179	100.00	3.027	
25400	FRATERNAL ORGANIZATION	RPTL	428	4		514	514	100.00	.040	
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1		51	51	100.00	.004	
26050	AGRICULTURAL SOCIETY	RPTL	450	2		114	114	100.00	.009	
26100	VETERANS ORGANIZATION	RPTL	452	11		1,169	1,169	100.00	.090	
26250	HISTORICAL SOCIETY	RPTL	444	5		917	917	100.00	.071	
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	40		4,261	4,261	100.00	.329	
27350	CEMETERY - PRIVATE	RPTL	446	27		663	663	100.00	.051	
	GROUP E TOTAL				488		162,107		12.522	
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	40		9,734	9,734	100.00	.752	
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	26		15,382	3,940	25.62	.304	
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	1		120	50	41.67	.004	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ESSEX		18 MUNICIPALITIES		GROUP F (CONT'D)				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	18,100	18,100	100.00	1.398
GROUP F TOTAL				68		31,824		2.458
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	1,576	1,576	100.00	.122
4866_	HOUSNG DEVEL FUND CO:UDC	PH FIL	577,654-a	1	750	750	100.00	.058
4867_	REDEVELOP HSNG CO:FIRST EX	PH FIL	125 & 127	4	9,721	9,221	94.86	.712
GROUP G TOTAL				7		11,547		.892
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
41700	AGRICULTURAL BUILDING	RPTL	483	11	1,844	716	38.81	.055
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	265	22,550	7,922	35.13	.612
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	1	9	7	85.76	.001
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	5	995	23	2.30	.002
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	117	33,097	15,720	47.50	1.214
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	730	44,747	26,462	59.14	2.044
GROUP H TOTAL				1,129		50,850		3.928
COUNTY TOTALS				16,404		1,294,542		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF FRANKLIN		19 MUNICIPALITIES												
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	723	44,855	3,778	8.42	.403						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	116	10,516	752	7.15	.080						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	209	17,516	2,246	12.82	.239						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	47	3,520	488	13.87	.052						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	322	288	89.24	.031						
41400	CLERGY	RPTL	460	16	1,163	64	5.54	.007						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	712	37,322	15,856	42.48	1.690						
41834	STAR - ENHANCED	RPTL	425	3,016	173,270	117,613	67.88	12.533						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	257	128	49.67	.014						
41854	STAR - BASIC	RPTL	425	7,706	497,530	221,670	44.55	23.622						
41864	STAR - BASIC:MFG HOME	RPTL	425	14	1,151	252	21.91	.027						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	1	32	0	.00	.000						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	316	41	12.96	.004						
GROUP A TOTAL				12,570		363,176		38.702						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	79	204,390	204,390	100.00	21.781						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	17	17	100.00	.002						
GROUP B TOTAL				80		204,407		21.783						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	24	34,301	34,301	100.00	3.655						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	303	21,590	21,590	100.00	2.301						
13510	TOWN OWNED: CEMETERY	RPTL	446	25	258	258	100.00	.028						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	96	16,013	16,013	100.00	1.706						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	1	3,004	3,000	99.88	.320						
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	1	51	51	100.00	.005						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	40	71,916	71,916	100.00	7.664						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	4,626	4,626	100.00	.493						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF FRANKLIN										
19 MUNICIPALITIES GROUP C (CONT'D)										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	8	99	99	100.00	.011		
GROUP C TOTAL				500		151,854		16.182		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	14	3,770	3,770	100.00	.402		
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	16	16	100.00	.002		
14300	INDIAN RESERVATION	RPTL	454	1	2,790	2,790	100.00	.297		
GROUP D TOTAL				17		6,576		.701		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	15	1,649	1,649	100.00	.176		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	169	29,316	29,316	100.00	3.124		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	37	36,244	36,244	100.00	3.862		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	22	4,129	4,048	98.02	.431		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	16	34,435	34,435	100.00	3.670		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	21	6,085	6,085	100.00	.648		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	26	12,274	12,274	100.00	1.308		
26050	AGRICULTURAL SOCIETY	RPTL	450	8	1,646	1,646	100.00	.175		
26100	VETERANS ORGANIZATION	RPTL	452	15	978	978	100.00	.104		
26250	HISTORICAL SOCIETY	RPTL	444	2	280	280	100.00	.030		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	26	2,154	2,154	100.00	.230		
27350	CEMETERY - PRIVATE	RPTL	446	74	1,327	1,327	100.00	.141		
GROUP E TOTAL				431		130,436		13.900		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	2	38	38	100.00	.004		
19950	MUNICIPAL RAILROAD	RPTL	456	2	38	38	100.00	.004		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	43	17,208	1,941	11.28	.207		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF FRANKLIN											
19 MUNICIPALITIES GROUP F (CONT'D)											
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		26	15,653	4,787	30.58	.510		
	GROUP F TOTAL				73		6,804		.725		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)											
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		10	8,142	8,142	100.00	.868		
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	3,056	3,056	100.00	.326		
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		18	10,619	10,619	100.00	1.132		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		28	7,374	7,374	100.00	.786		
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		10	1,339	1,339	100.00	.143		
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		3	1,446	1,409	97.45	.150		
	GROUP G TOTAL				72		31,939		3.404		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
32252	NYS OWNED REFORESTED LAND	RPTL	534		106	5,335	5,335	100.00	.569		
41700	AGRICULTURAL BUILDING	RPTL	483		82	13,842	6,160	44.51	.657		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		551	31,980	5,017	15.69	.535		
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		68	3,344	640	19.14	.068		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		23	3,683	257	6.97	.027		
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		342	35,927	18,983	52.84	2.023		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		36	10,217	6,492	63.54	.692		
	GROUP H TOTAL				1,208		42,884		4.570		
COUNTY TOTALS											
						14,957	938,395				

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.88

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF FULTON										
12 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	176	9,715	371	3.82	.039		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,538	100,646	14,488	14.40	1.527		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,015	130,779	31,199	23.86	3.289		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	461	29,114	5,341	18.34	.563		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	187	187	100.00	.020		
41400	CLERGY	RPTL	460	26	1,955	43	2.21	.005		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,346	73,197	28,325	38.70	2.986		
41834	STAR - ENHANCED	RPTL	425	3,900	242,934	168,123	69.21	17.725		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	27	4,849	972	20.04	.102		
41854	STAR - BASIC	RPTL	425	9,610	660,724	297,165	44.98	31.329		
41864	STAR - BASIC:MFG HOME	RPTL	425	25	5,584	972	17.41	.103		
4190_	PHYSICALLY DISABLED	RPTL	459	8	612	93	15.28	.010		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	8	775	67	8.69	.007		
GROUP A TOTAL				19,142		547,346		57.705		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	67	16,901	16,901	100.00	1.782		
GROUP B TOTAL				67		16,901		1.782		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	20,946	20,946	100.00	2.208		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	149	16,866	16,866	100.00	1.778		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	26,643	26,643	100.00	2.809		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	78	6,221	6,221	100.00	.656		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	33	1,556	1,556	100.00	.164		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	68	115,052	115,052	100.00	12.130		
13850	BOCES PROPERTY	RPTL	408	2	1	1	100.00	.000		
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	77	1,562	1,562	100.01	.165		
GROUP C TOTAL				456		188,847		19.910		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF FULTON														
12 MUNICIPALITIES														
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	723	723	100.00	.076						
GROUP D TOTAL				1		723		.076						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	45	7,360	7,360	100.00	.776						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	89	14,967	14,967	100.00	1.578						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	9	21,222	21,222	100.00	2.237						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	25	5,700	5,700	100.00	.601						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	152	44,308	44,308	100.00	4.671						
25400	FRATERNAL ORGANIZATION	RPTL	428	4	438	438	100.00	.046						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	2	431	431	100.00	.046						
26050	AGRICULTURAL SOCIETY	RPTL	450	5	115	115	100.00	.012						
26100	VETERANS ORGANIZATION	RPTL	452	12	833	833	100.00	.088						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	36	3,427	3,427	100.00	.361						
27350	CEMETERY - PRIVATE	RPTL	446	81	1,561	1,561	100.00	.165						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	21	21	100.00	.002						
GROUP E TOTAL				461		100,383		10.583						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	27	27,605	27,605	100.00	2.910						
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	7	967	967	100.00	.102						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	72	31,620	5,509	17.42	.581						
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	12	43,753	41,465	94.77	4.372						
GROUP F TOTAL				118		75,546		7.964						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	3	40	40	100.00	.004						
28520	NONPROFIT NURSING HOME CO	RPTL	422	3	5,393	5,393	100.00	.569						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	18	2,503	2,503	100.00	.264						
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	1	1,260	257	20.40	.027						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.90

PROPERTY TAX EXEMPTION:			LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
GROUP	CODE	DESCRIPTION	LAW	SECTION										
COUNTY OF FULTON														
12 MUNICIPALITIES GROUP G (CONT'D)														
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		2	1,573	1,573	100.00	.166					
GROUP G TOTAL					27		9,766		1.030					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		31	592	592	100.00	.062					
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		2	96	96	100.00	.010					
41700	AGRICULTURAL BUILDING	RPTL	483		22	3,497	857	24.52	.090					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		107	7,095	1,531	21.58	.161					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		214	12,301	3,268	26.56	.345					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		14	2,970	480	16.18	.051					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	46	7	14.05	.001					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		7	1,029	823	80.00	.087					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		34	1,865	1,359	72.86	.143					
GROUP H TOTAL					432		9,013		.950					
COUNTY TOTALS					20,704		948,525							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.91

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF GENESEE														
14 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	60	4,514	137	3.02	.013						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,576	126,557	17,871	14.12	1.654						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,733	133,662	31,338	23.45	2.900						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	461	35,661	6,181	17.33	.572						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	221	221	100.00	.021						
41400	CLERGY	RPTL	460	14	1,144	21	1.85	.002						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,334	85,392	28,030	32.83	2.594						
41834	STAR - ENHANCED	RPTL	425	3,728	293,143	169,702	57.89	15.704						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	160	40	25.05	.004						
41854	STAR - BASIC	RPTL	425	10,973	938,240	330,301	35.20	30.565						
41864	STAR - BASIC:MFG HOME	RPTL	425	3	81	25	31.20	.002						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	7	451	160	35.54	.015						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	267	11	4.00	.001						
GROUP A TOTAL				19,895		584,038		54.045						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	36	30,896	30,896	100.00	2.859						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3	15,989	15,989	100.00	1.480						
GROUP B TOTAL				39		46,885		4.339						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	45	45,988	45,988	100.00	4.256						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	76	17,324	17,324	100.00	1.603						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	166	166	100.00	.015						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	94	5,228	5,228	100.00	.484						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	30	4,697	4,818	102.58	.446						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	83	5,696	5,696	100.00	.527						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	12	7,749	7,749	100.00	.717						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	50	83,973	83,973	100.00	7.771						
13850	BOCES PROPERTY	RPTL	408	3	6,329	6,329	100.00	.586						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	27	87	87	100.00	.008						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF GENESEE										
14 MUNICIPALITIES GROUP C (CONT'D)										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13970	REGIONAL OTB CORPORATION	RACING L	513		4	3,216	3,216	100.00	.298	
GROUP C TOTAL					425		180,574		16.710	
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)		30	33,100	33,100	100.00	3.063	
14300	INDIAN RESERVATION	RPTL	454		9	2,016	2,016	100.00	.187	
GROUP D TOTAL					39		35,116		3.250	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462		24	2,216	2,216	100.00	.205	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		146	40,010	40,010	100.00	3.702	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		4	360	360	100.00	.033	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		7	3,055	2,885	94.42	.267	
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		141	9,262	8,502	91.80	.787	
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		12	8,544	8,544	100.00	.791	
26050	AGRICULTURAL SOCIETY	RPTL	450		4	290	290	100.00	.027	
26100	VETERANS ORGANIZATION	RPTL	452		8	526	526	100.00	.049	
26250	HISTORICAL SOCIETY	RPTL	444		2	225	225	100.00	.021	
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		31	4,409	4,409	100.00	.408	
27350	CEMETERY - PRIVATE	RPTL	446		93	2,784	2,784	100.00	.258	
GROUP E TOTAL					472		70,751		6.547	
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		47	66,292	66,292	100.00	6.135	
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		4	1,467	645	43.93	.060	
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		105	101,962	9,903	9.71	.916	
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		19	42,294	2,076	4.91	.192	
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		1	39,450	12,167	30.84	1.126	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.93

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF GENESEE										
14 MUNICIPALITIES GROUP F (CONT'D)										
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	708	230	32.50	.021		
GROUP F TOTAL				178		91,313		.8450		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L	36-a(2)	4	7,000	7,000	100.00	.648		
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	3,434	2,324	67.68	.215		
3860_	MUNI HSNG AUTH:SOLD/LEASED	P H F I L	36-a(4)	3	8,932	6,642	74.36	.615		
GROUP G TOTAL				11		15,966		.1478		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
41700	AGRICULTURAL BUILDING	RPTL	483	197	31,401	9,098	28.97	.842		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,122	158,881	37,384	23.53	3.459		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	83	5,315	1,283	24.13	.119		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	211	38,507	2,071	5.38	.192		
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	412	16	3.79	.001		
GROUP H TOTAL				2,617		49,852		4.613		
COUNTY TOTALS										
***** 23,715 ***** 1,080,656 *****										

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.94

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF GREENE														
14 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		194	18,160	5,959	32.81	.789					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		181	18,581	2,954	15.90	.391					
4111_	VETERANS - PRO RATA	RPTL	458(5)		1	108	27	25.00	.004					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,126	112,825	11,879	10.53	1.574					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,266	119,944	21,565	17.98	2.857					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		244	23,039	3,175	13.78	.421					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		1	144	86	59.52	.011					
41400	CLERGY	RPTL	460		18	2,015	76	3.78	.010					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		888	70,206	29,086	41.43	3.853					
41834	STAR - ENHANCED	RPTL	425		3,211	300,781	151,262	50.29	20.039					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		6	965	119	12.34	.016					
41854	STAR - BASIC	RPTL	425		7,867	790,467	239,847	30.34	31.775					
41864	STAR - BASIC:MFG HOME	RPTL	425		13	904	231	25.60	.031					
4190_	PHYSICALLY DISABLED	RPTL	459		7	563	141	25.04	.019					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		10	702	317	45.18	.042					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		5	460	32	6.89	.004					
GROUP A TOTAL					15,038		466,756		61.837					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		24	3,344	3,344	100.00	.443					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		5	1,625	1,625	100.00	.215					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		19	1,266	1,266	100.00	.168					
GROUP B TOTAL					48		6,235		.826					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a		1	0	0	100.00	.000					
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		50	9,489	9,489	100.00	1.257					
13110	COUNTY OWNED: CEMETERY	RPTL	446		1	7	7	100.00	.001					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		2	249	249	100.00	.033					
13370	CITY OWNED: CEMETERY	RPTL	446		6	1	1	100.00	.000					
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411		6	726	726	100.00	.096					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		85	11,385	11,385	100.00	1.508					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.95

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF GREENE														
14 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13510	TOWN OWNED: CEMETERY	RPTL	446	39	623	623	100.00	.083						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	43	43	100.00	.006						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	66	28,953	28,953	100.00	3.836						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	305	305	100.00	.040						
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L	411	1	118	118	100.00	.016						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	9	5,068	5,068	100.00	.671						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	19	52,996	52,996	100.00	7.021						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	1	134	134	100.00	.018						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	13	2,320	2,320	100.00	.307						
GROUP C TOTAL					303		112,417		14.893					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	3	430	430	100.00	.057						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	678	678	100.00	.090						
GROUP D TOTAL					5		1,108		.147					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	40	7,242	7,242	100.00	.959						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	153	47,323	47,218	99.78	6.256						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	39	21,514	21,437	99.64	2.840						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	7	1,877	1,877	100.00	.249						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	5	1,442	1,442	100.00	.191						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	7	1,500	1,500	100.00	.199						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	25	7,193	7,193	100.00	.953						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	265	265	100.00	.035						
26050	AGRICULTURAL SOCIETY	RPTL	450	2	65	65	100.00	.009						
26100	VETERANS ORGANIZATION	RPTL	452	8	808	808	100.00	.107						
26250	HISTORICAL SOCIETY	RPTL	444	5	1,681	1,681	100.00	.223						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	39	5,851	5,851	100.00	.775						
27350	CEMETERY - PRIVATE	RPTL	446	74	1,388	1,388	100.00	.184						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	2	248	248	100.00	.033						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.96

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	85	85	100.00	.011
COUNTY OF GREENE 14 MUNICIPALITIES GROUP E (CONT'D)								
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	85	85	100.00	.011
GROUP E TOTAL				408		98,300		13.023
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	10	22,926	22,926	100.00	3.037
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	7	795	795	100.00	.105
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	8	15,315	6,273	40.96	.831
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	60	32,975	3,639	11.04	.482
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	27	16,559	4,570	27.59	.605
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	3	833	611	73.41	.081
GROUP F TOTAL				115		38,814		5.142
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	1	88	88	100.00	.012
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	1,250	1,250	100.00	.166
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	3	1,718	1,718	100.00	.228
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	1	236	236	100.00	.031
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	1,494	1,471	98.43	.195
GROUP G TOTAL				7		4,763		.631
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	37	4,407	4,407	100.00	.584
41700	AGRICULTURAL BUILDING	RPTL	483	27	5,257	1,288	24.51	.171
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	153	19,618	6,936	35.35	.919
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	44	6,796	1,975	29.06	.262
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	3	491	43	8.69	.006
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	258	78	30.21	.010
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	88	15,954	5,115	32.06	.678
GROUP H TOTAL				353		19,842		2.629

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.97

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF GREENE															
14 MUNICIPALITIES															
COUNTY TOTALS															

						16,303	754,821								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.98

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF HAMILTON														
9 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		64	7,114	2,113	29.70	1.070					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		58	7,688	1,028	13.37	.521					
4111_	VETERANS - PRO RATA	RPTL	458(5)		30	3,601	911	25.29	.461					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		194	22,392	2,534	11.32	1.283					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		231	24,849	4,978	20.03	2.521					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		25	2,700	514	19.04	.260					
41400	CLERGY	RPTL	460		12	1,165	19	1.60	.009					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		153	11,829	4,649	39.30	2.354					
41834	STAR - ENHANCED	RPTL	425		636	66,008	30,645	46.43	15.516					
41854	STAR - BASIC	RPTL	425		1,141	118,966	34,965	29.39	17.703					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		3	111	56	50.00	.028					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		2	358	36	10.07	.018					
GROUP A TOTAL					2,549		82,448		41.744					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		60	8,722	8,722	100.00	4.416					
GROUP B TOTAL					60		8,722		4.416					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		13	3,243	3,243	100.00	1.642					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		137	24,329	24,329	100.00	12.318					
13510	TOWN OWNED: CEMETERY	RPTL	446		9	90	90	100.00	.046					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		12	2,181	2,181	100.00	1.104					
13660	VILLAGE OWNED: CEMETERY	RPTL	446		1	38	38	100.00	.020					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		7	9,362	9,362	100.00	4.740					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		1	125	125	100.00	.063					
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		7	51	51	100.00	.026					
GROUP C TOTAL					187		39,419		19.958					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.99

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF HAMILTON									9 MUNICIPALITIES	
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)		2	189	189	100.00	.096	
GROUP D TOTAL					2		189		.096	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462		7	515	515	100.00	.261	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		33	11,083	11,083	100.00	5.611	
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		9	13,570	13,570	100.00	6.871	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		1	275	275	100.00	.139	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		4	4,560	4,560	100.00	2.309	
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		12	10,592	10,592	100.00	5.363	
26100	VETERANS ORGANIZATION	RPTL	452		3	269	269	100.00	.136	
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		10	2,216	2,216	100.00	1.122	
27350	CEMETERY - PRIVATE	RPTL	446		7	119	119	100.00	.060	
29500	PERFORMING ARTS BUILDINGS	RPTL	427		1	312	312	100.00	.158	
GROUP E TOTAL					87		43,511		22.030	
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
19950	MUNICIPAL RAILROAD	RPTL	456		4	134	134	100.00	.068	
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		10	2,155	156	7.24	.079	
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		6	1,741	95	5.48	.048	
GROUP F TOTAL					20		385		.195	
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	571	571	100.00	.289	
GROUP G TOTAL					1		571		.289	
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		43	32,035	9,306	29.05	4.712	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.100

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF HAMILTON														
9 MUNICIPALITIES GROUP H (CONT'D)														
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	45	22,508	12,560	55.81						
	GROUP H TOTAL				88		21,866	11.071						
*****COUNTY TOTALS*****														
					2,998		197,505							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.101

GROUP	CODE	DESCRIPTION	LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
					(000)	(000)							
COUNTY OF HERKIMER													
20 MUNICIPALITIES													
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS													
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	904	50,736	10,895	21.47	.858					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,269	90,282	10,803	11.97	.851					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,739	118,708	24,116	20.32	1.899					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	363	25,466	4,520	17.75	.356					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	786	786	100.00	.062					
41400	CLERGY	RPTL	460	23	1,755	126	7.16	.010					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	653	34,280	16,333	47.64	1.286					
41834	STAR - ENHANCED	RPTL	425	5,008	334,319	223,413	66.83	17.594					
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	795	104	13.12	.008					
41854	STAR - BASIC	RPTL	425	10,931	804,145	334,751	41.63	26.362					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	8	447	184	41.24	.015					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	85	3	2.94	.000					
GROUP A TOTAL				20,910		626,034		49.301					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES													
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	40	3,593	3,593	100.00	.283					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	3,291	3,291	100.00	.259					
32301	NYS LAND:SCHOOL PURPOSE TAXBL	RPTL	536	4	4	4	100.00	.000					
GROUP B TOTAL				50		6,888		.543					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	386	223,618	223,618	100.00	17.610					
13110	COUNTY OWNED: CEMETERY	RPTL	446	15	96	96	100.00	.008					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	7	267	267	100.00	.021					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	109	12,114	12,114	100.00	.954					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	86	7,476	7,476	100.00	.589					
13660	VILLAGE OWNED: CEMETERY	RPTL	446	4	479	479	100.00	.038					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	23	45,004	45,004	100.00	3.544					
13850	BOCES PROPERTY	RPTL	408	2	11,298	11,298	100.00	.890					
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	2	128	15	11.99	.001					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.102

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	LAW	SECTION					
COUNTY OF HERKIMER		20 MUNICIPALITIES	GROUP C (CONT'D)					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	11	2,229	2,229	100.00	.176
GROUP C TOTAL				645		302,596		23.830
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	4	1,326	1,326	100.00	.104
GROUP D TOTAL				4		1,326		.104
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	15	1,532	1,532	100.00	.121
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	78	15,654	15,654	100.00	1.233
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	22	9,799	9,799	100.00	.772
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	2	5,344	5,344	100.00	.421
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	9	8,726	8,726	100.00	.687
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	23	5,587	5,587	100.00	.440
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	320	136,067	135,933	99.90	10.705
25400	FRATERNAL ORGANIZATION	RPTL	428	3	1,509	1,476	97.80	.116
26100	VETERANS ORGANIZATION	RPTL	452	5	940	940	100.00	.074
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	3	308	308	100.00	.024
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	18	1,458	1,458	100.00	.115
27350	CEMETERY - PRIVATE	RPTL	446	22	1,331	1,331	100.00	.105
GROUP E TOTAL				520		188,088		14.812
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	31	31,738	31,738	100.00	2.499
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	1	48	48	100.00	.004
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	11	224	224	100.00	.018
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	2	3,073	67	2.17	.005
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	68	37,364	6,228	16.67	.490
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	8	1,573	374	23.75	.029

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.103

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
CODE	DESCRIPTION	SECTION	LAW	SECTION								
COUNTY OF HERKIMER			20 MUNICIPALITIES		GROUP F (CONT'D)							
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		2	11,025	2,993	27.15	.236			
GROUP F TOTAL					123		41,672		3.282			
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		2	40,277	40,277	100.00	.3.172			
28400	NYC HOUSING DEV CORP SUBSID	P H F I L	654-a,b,c		1	1,709	1,709	100.00	.135			
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		4	2,772	2,528	91.20	.199			
GROUP G TOTAL					7		44,514		3.506			
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534		24	2,266	2,266	100.00	.178			
41700	AGRICULTURAL BUILDING	RPTL	483		104	16,552	2,635	15.92	.208			
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		549	44,196	7,667	17.35	.604			
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		226	20,411	2,464	12.07	.194			
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		307	53,184	3,613	6.79	.285			
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	177	31	17.68	.003			
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		11	2,647	1,532	57.86	.121			
GROUP H TOTAL					1,222		20,208		1.591			
COUNTY TOTALS						23,559	1,269,818					

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.104

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF JEFFERSON														
23 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	183	11,967	539	4.51	.019						
4111_	VETERANS - PRO RATA	RPTL	458(5)	459	29,427	11,600	39.42	.403						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,031	142,536	12,638	8.87	.439						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,578	173,122	26,134	15.10	.909						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	593	40,874	6,068	14.85	.211						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	224	224	100.00	.008						
41400	CLERGY	RPTL	460	27	2,669	46	1.71	.002						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,144	57,730	19,768	34.24	.687						
41834	STAR - ENHANCED	RPTL	425	5,495	367,359	237,654	64.69	8.261						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	1,998	106	5.28	.004						
41854	STAR - BASIC	RPTL	425	14,277	1,029,262	428,151	41.60	14.883						
41864	STAR - BASIC:MFG HOME	RPTL	425	3	573	71	12.39	.003						
4190_	PHYSICALLY DISABLED	RPTL	459	2	265	16	5.85	.001						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	16	1,746	176	10.09	.006						
GROUP A TOTAL					26,814	743,191			25.834					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	133	230,729	230,729	100.00	8.020						
GROUP B TOTAL					133	230,729			8.020					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	126	46,422	46,422	100.00	1.614						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	280	68,718	68,718	100.00	2.389						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	267	32,447	32,447	100.00	1.128						
13510	TOWN OWNED: CEMETERY	RPTL	446	7	115	115	100.00	.004						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	9	453	453	100.00	.016						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	244	35,217	35,217	100.00	1.224						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	29	5,863	5,863	100.00	.204						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	86	215,997	215,997	100.00	7.508						
13850	BOCES PROPERTY	RPTL	408	2	6,114	6,114	100.00	.213						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	5	654	654	100.00	.023						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	19	45,810	45,810	100.00	1.592						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.105

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF JEFFERSON									
23 MUNICIPALITIES GROUP C (CONT'D)									
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)		113	2,891	2,891	100.00	.101
3370	TAX SALE - VILLAGE OWNED	RPTL	406(5)		19	433	433	100.00	.015
GROUP C TOTAL					1,206		461,134		16.029
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES									
14100	USA OWNED (GENERALLY)	RPTL	400(1)		36	977,330	977,330	100.00	33.973
GROUP D TOTAL					36		977,330		33.973
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		44	3,289	3,289	100.00	.114
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		259	63,150	63,150	100.00	2.195
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		25	1,570	1,570	100.00	.055
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		71	6,219	6,219	100.00	.216
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		37	64,315	64,315	100.00	2.236
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		31	7,006	7,006	100.00	.244
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		58	10,005	10,005	100.00	.348
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		6	763	763	100.00	.027
26050	AGRICULTURAL SOCIETY	RPTL	450		8	397	397	100.00	.014
26100	VETERANS ORGANIZATION	RPTL	452		25	4,063	4,063	100.00	.141
26250	HISTORICAL SOCIETY	RPTL	444		4	566	566	100.00	.020
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		63	6,409	6,409	100.00	.223
27350	CEMETERY - PRIVATE	RPTL	446		104	4,808	4,808	100.00	.167
29650	SOLDIER MONUMENT CORPORATN	RPTL	442		3	15	15	100.00	.001
GROUP E TOTAL					738		172,575		5.999
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		45	94,933	94,933	100.00	3.300
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		1	2,992	2,992	100.00	.104
2970	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		1	47	47	100.00	.002
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		197	113,859	9,230	8.11	.321
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		125	49,630	11,367	22.90	.395

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.106

GROUP	CODE	DESCRIPTION	LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
					LAW	SECTION	(000)	(000)				
COUNTY OF JEFFERSON												
23 MUNICIPALITIES GROUP F (CONT'D)												
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	19	10,406	6,686	64.25	.232				
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	9,791	9,722	99.29	.338				
GROUP F TOTAL				391		134,977		4.692				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	19	30,629	30,629	100.00	1.065				
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	21	23,722	23,722	100.00	.825				
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	14,505	14,505	100.00	.504				
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	42	5,416	5,416	100.00	.188				
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H F I L	33(1)(a)	7	11,623	11,623	100.00	.404				
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	10	52,424	47,020	89.69	1.635				
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423	7	3,605	3,605	100.00	.125				
GROUP G TOTAL				107		136,520		4.746				
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534	14	1,005	1,005	100.00	.035				
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	19	1,597	1,597	100.00	.056				
41700	AGRICULTURAL BUILDING	RPTL	483	291	40,934	11,076	27.06	.385				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	225	20,673	1,562	7.56	.054				
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	1	218	86	39.36	.003				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	490	70,757	4,716	6.66	.164				
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	289	4	1.30	.000				
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	2	162	31	19.38	.001				
GROUP H TOTAL				1,043		20,077		.698				
COUNTY TOTALS					30,472	2,876,793						

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.107

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF LEWIS															
17 MUNICIPALITIES															
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	25	917	463	50.51	.100							
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	285	14,459	4,646	32.13	1.007							
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	481	26,817	3,660	13.65	.793							
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	591	33,345	7,432	22.29	1.611							
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	101	5,596	925	16.53	.201							
41400	CLERGY	RPTL	460	21	1,790	146	8.16	.032							
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	460	19,701	6,982	35.44	1.513							
41834	STAR - ENHANCED	RPTL	425	1,848	101,250	73,355	72.45	15.900							
41844	STAR - ENHANCED: MFG HOME	RPTL	425	7	598	196	32.71	.042							
41854	STAR - BASIC	RPTL	425	5,121	312,144	149,138	47.78	32.326							
41864	STAR - BASIC:MFG HOME	RPTL	425	30	1,978	405	20.48	.088							
4421	HOME IMPROVEMENTS	RPTL	421-f	1	50	14	28.84	.003							
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	573	44	7.70	.010							
GROUP A TOTAL					8,974		247,406		53.625						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	125	4,712	4,712	100.00	1.021							
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	213	213	100.00	.046							
GROUP B TOTAL					131		4,925		1.068						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	24	17,047	17,047	100.00	3.695							
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	109	3,883	3,883	100.00	.842							
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	87	5,508	5,508	100.00	1.194							
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	27	5,337	5,337	100.00	1.157							
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	33	54,998	54,998	100.00	11.921							
13850	BOCES PROPERTY	RPTL	408	1	2,328	2,328	100.00	.504							
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	19	19	100.00	.004							
3355	TAX SALE - TOWN OWNED	RPTL	406(5)	29	316	316	100.00	.069							
GROUP C TOTAL					313		89,436		19.386						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.108

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCIS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF LEWIS														
17 MUNICIPALITIES														
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		3	17	17	100.00	.004					
14110	USA OWNED - SPECIFIED USES	STATE L	54		14	2,327	2,238	96.14	.485					
GROUP D TOTAL					17		2,255		.489					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		17	3,500	3,500	100.00	.759					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		94	9,697	9,678	99.81	2.098					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		12	3,448	3,448	100.00	.748					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		24	986	967	98.03	.210					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		1	0	0	100.00	.000					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		24	1,973	1,973	100.00	.428					
26050	AGRICULTURAL SOCIETY	RPTL	450		5	555	555	100.00	.120					
26100	VETERANS ORGANIZATION	RPTL	452		5	387	387	100.00	.084					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		17	1,186	1,186	100.00	.257					
27350	CEMETERY - PRIVATE	RPTL	446		104	719	719	100.00	.156					
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		1	4	4	100.00	.001					
GROUP E TOTAL					304		22,417		4.859					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		101	15,246	15,246	100.00	3.305					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		71	13,638	1,714	12.57	.372					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		4	338	58	17.00	.013					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	5,472	5,440	99.42	1.179					
GROUP F TOTAL					177		22,458		4.868					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		4	4,981	4,981	100.00	1.080					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	540	540	100.00	.117					
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a		2	1,449	1,437	99.12	.311					
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		1	285	285	100.00	.062					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.109

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
CODE	DESCRIPTION	SECTION	LAW	SECTION								
COUNTY OF LEWIS			17 MUNICIPALITIES			GROUP G (CONT'D)						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		4	12,823	12,577	98.08	2.726			
GROUP G TOTAL					13		19,820		4.296			
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534		484	28,169	28,169	100.00	6.106			
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		49	628	628	100.00	.136			
41700	AGRICULTURAL BUILDING	RPTL	483		146	21,818	5,307	24.32	1.150			
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MIKTS L	305		343	30,602	5,455	17.83	1.182			
41730	AGRICULTURL LAND NOT IN DIST	AG-MIKTS L	306		1	1	0	23.36	.000			
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		388	67,030	8,343	12.45	1.808			
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	61	61	100.00	.013			
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		14	1,734	562	32.38	.122			
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		85	6,646	4,118	61.96	.893			
GROUP H TOTAL					1,511		52,643		11.410			
COUNTY TOTALS												

11,440												
461,360												

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.110

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF LIVINGSTON														
17 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	163	13,537	499	3.69	.047						
4111_	VETERANS - PRO RATA	RPTL	458(5)	458	35,152	16,957	48.24	1.586						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,139	103,644	13,327	12.86	1.246						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,100	96,135	21,066	21.91	1.970						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	159	14,248	2,119	14.88	.198						
41200	VETERANS-PURCHASE BY SUBSCRIP	RPTL	458(2)	3	1,399	281	20.09	.026						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	155	155	100.00	.015						
41400	CLERGY	RPTL	460	23	2,115	35	1.67	.003						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,035	77,737	24,763	31.85	2.316						
41834	STAR - ENHANCED	RPTL	425	3,226	280,102	149,529	53.38	13.983						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	6	1,555	198	12.76	.019						
41854	STAR - BASIC	RPTL	425	11,267	1,072,742	347,343	32.38	32.482						
41864	STAR - BASIC:MFG HOME	RPTL	425	27	1,989	461	23.16	.043						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	59	3,289	1,322	40.20	.124						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	85	14	16.49	.001						
GROUP A TOTAL					18,668	578,069			54.058					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	82	148,410	148,410	100.00	13.879						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	14	5,101	5,101	100.00	.477						
GROUP B TOTAL					96	153,511			14.356					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	56	18,119	18,119	100.00	1.694						
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	4	4	100.00	.000						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	10	21,007	21,007	100.00	1.965						
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	1	68	68	100.00	.006						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	114	11,229	11,229	100.00	1.050						
13510	TOWN OWNED: CEMETERY	RPTL	446	7	105	105	100.00	.010						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	30	30	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	112	11,974	11,974	100.00	1.120						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	16	16	100.00	.002						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	89	89	100.00	.008						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	17	14,707	14,192	96.50	1.327						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.111

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF LIVINGSTON														
17 MUNICIPALITIES GROUP C CONT'D														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	24	47,242	47,242	100.00	4.418						
13850	BOCES PROPERTY	RPTL	408	1	6,711	6,711	100.00	.628						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	293	293	100.00	.027						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	1	0	0		.000						
GROUP C TOTAL				350		131,079		12.258						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	5	6,296	6,296	100.00	.589						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	336	336	100.00	.031						
GROUP D TOTAL				7		6,632		.620						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	22	1,950	1,950	100.00	.182						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	131	31,177	31,177	100.00	2.916						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	8	980	980	100.00	.092						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	3	252	252	100.00	.024						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	1	230	230	100.00	.022						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	19	2,643	2,643	100.00	.247						
25400	FRATERNAL ORGANIZATION	RPTL	428	3	101	101	100.00	.010						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	4,374	4,374	100.00	.409						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	55	55	100.00	.005						
26050	AGRICULTURAL SOCIETY	RPTL	450	2	194	194	100.00	.018						
26100	VETERANS ORGANIZATION	RPTL	452	14	742	742	100.00	.069						
26250	HISTORICAL SOCIETY	RPTL	444	7	628	628	100.00	.059						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	31	3,276	3,276	100.00	.306						
27350	CEMETERY - PRIVATE	RPTL	446	94	1,512	1,512	100.00	.141						
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	2	5,747	5,747	100.00	.538						
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	90	20	22.27	.002						
GROUP E TOTAL				341		53,881		5.039						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	39	44,408	44,408	100.00	4.153						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.112

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW												
COUNTY OF LIVINGSTON														
17 MUNICIPALITIES GROUP F CONT'D														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	8	2,157	295	13.66	.028						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	136	69,895	5,177	7.41	.484						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	105	32,863	7,794	23.72	.729						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	5,880	1,579	26.86	.148						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	4,420	354	8.02	.033						
GROUP F TOTAL				291		59,607		5.574						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	1,516	1,516	100.00	.142						
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	7	4,623	3,144	68.01	.294						
GROUP G TOTAL				9		4,660		.436						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	12	1,760	1,760	100.00	.165						
41700	AGRICULTURAL BUILDING	RPTL	483	183	44,825	11,063	24.68	1.035						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,794	215,693	63,048	29.23	5.896						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	90	10,455	2,576	24.64	.241						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	142	47,871	2,607	5.45	.244						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	258	28	10.89	.003						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	11	901	276	30.61	.026						
GROUP H TOTAL				2,234		81,358		7.608						
COUNTY TOTALS				21,997		1,069,347								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.113

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
	CODE	DESCRIPTION							
COUNTY OF MADISON		16 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	219	16,763	640	3.82	
	4111_	VETERANS - PRO RATA	RPTL	458(5)	242	18,713	4,495	24.02	
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,090	96,623	8,004	8.28	
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,402	115,569	17,541	15.18	
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	265	21,725	3,133	14.42	
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	259	190	73.40	
	41400	CLERGY	RPTL	460	13	1,036	20	1.91	
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,308	81,281	28,797	35.43	
	41834	STAR - ENHANCED	RPTL	425	3,727	295,976	166,251	56.17	
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	219	99	44.90	
	41854	STAR - BASIC	RPTL	425	12,595	1,167,740	381,247	32.65	
	41864	STAR - BASIC:MFG HOME	RPTL	425	9	852	100	11.71	
	4190_	PHYSICALLY DISABLED	RPTL	459	29	1,743	552	31.67	
	4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	26	1,509	637	42.21	
	4421_	HOME IMPROVEMENTS	RPTL	421-f	31	2,697	444	16.47	
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	17,346	16,979	97.89	
	GROUP A TOTAL				20,968		629,129	48.336	
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	377	185,652	185,652	100.00	
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3	1,051	1,051	100.00	
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	7	125	125	100.00	
	GROUP B TOTAL				387		186,828	14.354	
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	88	25,503	25,503	100.00	
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	137	16,075	16,075	100.00	
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	107	7,927	7,927	100.00	
	1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	1	18	18	100.00	
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	155	23,692	23,692	100.00	
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	2	10	10	100.00	
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	47	88,838	88,838	100.00	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF MADISON		16 MUNICIPALITIES		GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	57	2,879	2,879	100.00	.221
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	1	54	54	100.00	.004
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	2	213	15	7.12	.001
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	7	9	9	100.00	.001
GROUP C TOTAL				604		165,020		12.678
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	13	1,267	1,267	100.00	.097
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	358	358	100.00	.028
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	202	202	100.00	.016
14300	INDIAN RESERVATION	RPTL	454	2	736	736	100.00	.057
GROUP D TOTAL				17		2,563		.197
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	37	4,080	4,080	100.00	.313
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	117	26,213	26,213	100.00	2.014
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	47	130,818	130,818	100.00	10.051
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	2	466	466	100.00	.036
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	14	56,877	56,877	100.00	4.370
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	11	3,983	3,983	100.00	.306
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	102	14,329	14,186	99.00	1.090
25400	FRATERNAL ORGANIZATION	RPTL	428	5	155	155	100.00	.012
26100	VETERANS ORGANIZATION	RPTL	452	18	1,453	1,453	100.00	.112
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p	1	125	125	100.00	.010
26250	HISTORICAL SOCIETY	RPTL	444	5	221	221	100.00	.017
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	2	118	118	100.00	.009
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	10	1,965	1,965	100.00	.151
27350	CEMETERY - PRIVATE	RPTL	446	168	2,813	2,813	100.00	.216
29150	OPERA HOUSE	RPTL	426	1	62	62	100.00	.005
GROUP E TOTAL				540		243,535		18.711

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF MADISON														
16 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	5	4,640	4,640	100.00	.357						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	105	53,585	6,563	12.25	.504						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	38	21,256	4,739	22.29	.364						
GROUP F TOTAL				148		15,942		1.225						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	6	107	107	100.00	.008						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	4	11,969	11,969	100.00	.920						
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260	3	50	50	100.00	.004						
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	206	206	100.00	.016						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	4	1,125	1,125	100.00	.086						
GROUP G TOTAL				18		13,457		1.034						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	198	17,547	17,547	100.00	1.348						
41700	AGRICULTURAL BUILDING	RPTL	483	130	23,588	4,306	18.26	.331						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	818	72,602	13,360	18.40	1.027						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	242	21,477	3,006	14.00	.231						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	468	80,635	5,067	6.28	.389						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	415	53	12.65	.004						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	28	1,268	351	27.65	.027						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	28	2,052	651	31.73	.050						
GROUP H TOTAL				1,916		44,341		3.407						
COUNTY TOTALS														
					24,605	1,301,585								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF MONROE														
21 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	3	2,351	2,351	100.00	.017						
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	6,437	600,529	239,982	39.96	1.696						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	747	83,523	24,179	28.95	.171						
4111_	VETERANS - PRO RATA	RPTL	458(5)	1,382	88,213	35,434	40.17	.250						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	13,070	1,460,633	193,483	13.25	1.367						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	12,747	1,346,806	302,218	22.44	2.135						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,192	133,326	21,081	15.81	.149						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	25	3,569	3,430	96.12	.024						
41400	CLERGY	RPTL	460	269	29,289	930	3.18	.007						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	14,505	1,171,648	458,793	39.16	3.242						
41834	STAR - ENHANCED	RPTL	425	28,752	2,881,486	1,394,875	48.41	9.856						
41836	STAR - ENHANCED	RPTL	425	5,919	326,706	170,223	52.10	1.203						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	278	101	36.16	.001						
41854	STAR - BASIC	RPTL	425	109,115	13,975,354	3,307,408	23.67	23.369						
41856	STAR - BASIC	RPTL	425	24,748	1,567,745	496,903	31.70	3.511						
41864	STAR - BASIC:MFG HOME	RPTL	425	24	1,874	369	19.69	.003						
4190_	PHYSICALLY DISABLED	RPTL	459	18	3,002	404	13.45	.003						
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	135	20	14.99	.000						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	464	35,549	11,929	33.56	.084						
4199_	CERTAIN LIVING QUARTERS	RPTL	469	4	518	71	13.71	.001						
4421_	HOME IMPROVEMENTS	RPTL	421-f	11	1,629	223	13.68	.002						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	804	64	7.90	.000						
GROUP A TOTAL					219,443	6,664,471		47.089						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	215	602,571	602,571	100.00	4.258						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	10	15,695	15,695	100.00	.111						
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	4	134	134	100.00	.001						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	12,061	1,230	10.20	.009						
GROUP B TOTAL					230	619,630		4.378						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.117

PROPERTY TAX EXEMPTION:			LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
GROUP	CODE	DESCRIPTION	LAW	SECTION				
COUNTY OF MONROE							21 MUNICIPALITIES	
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	3	491	491	100.00	.004
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	969	548,477	548,477	100.00	3.875
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	3,033	501,696	501,696	100.00	3.545
13370	CITY OWNED: CEMETERY	RPTL	446	2	10,126	10,126	100.00	.072
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,035	174,869	174,869	100.00	1.236
13510	TOWN OWNED: CEMETERY	RPTL	446	27	1,402	1,402	100.00	.010
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	178	40,888	40,888	100.00	.289
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	3	204	204	100.00	.001
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	42	9,438	9,438	100.00	.067
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	203	1,005,221	1,005,221	100.00	7.103
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	106	83,859	83,859	100.00	.593
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	46	40,012	34,005	84.99	.240
13970	REGIONAL OTB CORPORATION	RACING L	513	2	1,556	1,556	100.00	.011
GROUP C TOTAL				5,649		2,412,232		17.044
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	16	37,297	37,297	100.00	.264
14110	USA OWNED - SPECIFIED USES	STATE L	54	11	88,270	88,270	100.00	.624
GROUP D TOTAL				27		125,567		.887
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	109	14,982	14,982	100.00	.106
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	894	572,218	571,539	99.88	4.038
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	220	998,330	996,134	99.78	7.038
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	205	111,699	110,018	98.50	.777
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	47	358,445	348,775	97.30	2.464
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	136	86,916	85,969	98.91	.607
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	155	190,459	190,291	99.91	1.345
25400	FRATERNAL ORGANIZATION	RPTL	428	10	4,478	4,478	100.00	.032
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	57	51,577	51,317	99.50	.363
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	4	3,622	3,622	100.00	.026
26050	AGRICULTURAL SOCIETY	RPTL	450	1	1,730	1,730	100.00	.012

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.118

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF MONROE														
21 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
26100	VETERANS ORGANIZATION	RPTL	452		26	4,796	4,796	100.00	.034					
26250	HISTORICAL SOCIETY	RPTL	444		20	19,950	19,950	100.00	.141					
2630_	INTERDENOMINATIONAL CENTER	RPTL	430		114	112,619	112,619	100.00	.796					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		58	17,276	17,276	100.00	.122					
27350	CEMETERY - PRIVATE	RPTL	446		114	26,586	26,586	100.00	.188					
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434		3	3,758	3,758	100.00	.027					
29500	PERFORMING ARTS BUILDINGS	RPTL	427		5	13,935	13,935	100.00	.099					
GROUP E TOTAL					2,178		2,577,775		18.214					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		307	1,088,056	1,088,056	100.00	7.688					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	51,998	51,998	100.00	.367					
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		3	641	641	100.00	.005					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		58	45,494	21,603	47.48	.153					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		747	1,181,146	135,487	11.47	.957					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		62	117,686	32,517	27.63	.230					
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e		35	19,737	10,866	55.06	.077					
47700	FALLOUT SHELTER FACILITIES	RPTL	479		13	948	3	.33	.000					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	205	99	48.42	.001					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		7	44,798	12,379	27.63	.088					
GROUP F TOTAL					1,237		1,353,649		9.564					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		72	59,558	59,558	100.00	.421					
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		378	63,286	63,286	100.00	.447					
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		8	25,807	25,807	100.00	.182					
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		1	18	18	100.00	.000					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		18	6,035	6,035	100.00	.043					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		24	89,670	87,149	97.19	.616					
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270		109	19,034	18,857	99.07	.133					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		2	195	150	76.92	.001					
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L	33(1)(a)		2	7,283	6,143	84.36	.043					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.119

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF MONROE														
21 MUNICIPALITIES GROUP G (CONT'D)														
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a		2	21,108	20,247	95.92	.143					
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		22	23,358	17,280	73.98	.122					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		22	12,374	10,156	82.07	.072					
GROUP G TOTAL					660		314,686		.224					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		55	12,940	1,719	13.28	.012					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,304	184,014	71,335	38.77	.504					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		147	22,151	10,115	45.67	.072					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		55	10,490	976	9.31	.007					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		10	1,879	313	16.64	.002					
GROUP H TOTAL					1,571		84,458		.597					
COUNTY TOTALS						230,997		14,152,946						

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.120

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF MONTGOMERY										
11 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	467	26,888	9,443	35.12	1.070		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	363	21,495	2,720	12.66	.308		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	814	53,404	7,173	13.43	.813		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,520	92,800	21,228	22.88	2.406		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	193	12,884	2,749	21.34	.312		
41400	CLERGY	RPTL	460	9	662	14	2.07	.002		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	663	32,861	11,469	34.90	1.300		
41834	STAR - ENHANCED	RPTL	425	3,978	239,006	174,216	72.89	19.742		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	360	111	30.90	.013		
41854	STAR - BASIC	RPTL	425	7,766	529,073	235,602	44.53	26.698		
41864	STAR - BASIC:MFG HOME	RPTL	425	13	1,308	249	19.06	.028		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	11	513	220	42.91	.025		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	404	42	10.44	.005		
GROUP A TOTAL				15,806		465,236		52.719		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	148	14,220	14,220	100.00	1.611		
GROUP B TOTAL				148		14,220		1.611		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	41	19,500	19,500	100.00	2.210		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	147	13,743	13,743	100.00	1.557		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	49	3,217	3,217	100.00	.365		
13510	TOWN OWNED: CEMETERY	RPTL	446	6	6	6	100.00	.001		
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	2	15	15	100.00	.002		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	120	10,189	10,189	100.00	1.155		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	1,870	1,870	100.00	.212		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	38	83,136	83,136	100.00	9.421		
13850	BOCES PROPERTY	RPTL	408	2	1,961	1,961	100.00	.222		
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	8	812	812	100.00	.092		
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	3	135	135	100.00	.015		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.121

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
	CODE	DESCRIPTION			(000)	(000)					
COUNTY OF MONTGOMERY 11 MUNICIPALITIES GROUP C (CONT'D)											
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	4	106	106	100.00 .012			
	GROUP C TOTAL				424		134,690	15.263			
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES											
	14100	USA OWNED (GENERALLY)	RPTL	400(1)	5	780	780	100.00 .088			
	14110	USA OWNED - SPECIFIED USES	STATE L	54	4	1,588	1,588	100.00 .180			
	GROUP D TOTAL				9		2,368	.268			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
	21600	CLERGY RESIDENCE	RPTL	462	15	1,298	1,298	100.00 .147			
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	201	31,307	31,307	100.00 3.548			
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	14	40,054	40,054	100.00 4.539			
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5	382	382	100.00 .043			
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	23	60,012	60,012	100.00 6.800			
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	31	7,209	7,209	100.00 .817			
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	33	10,568	10,568	100.00 1.198			
	25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	4	14,331	14,331	100.00 1.624			
	25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	151	151	100.00 .017			
	26050	AGRICULTURAL SOCIETY	RPTL	450	1	1,422	1,422	100.00 .161			
	26100	VETERANS ORGANIZATION	RPTL	452	11	632	632	100.00 .072			
	26250	HISTORICAL SOCIETY	RPTL	444	7	519	519	100.00 .059			
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	20	1,701	1,701	100.00 .193			
	27350	CEMETERY - PRIVATE	RPTL	446	70	2,576	2,576	100.00 .292			
	GROUP E TOTAL				436		172,162	19.509			
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
	18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	59	14,461	14,461	100.00 1.639			
	27250	RAILROAD - AMTRAK	U S PUB L	45-546b	1	100	100	100.00 .011			
	47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	19	33,891	18,049	53.26 2.045			
	4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	54	53,742	11,077	20.61 1.255			
	4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	7	2,785	425	15.27 .048			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.122

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
						(000)	(000)								
COUNTY OF MONTGOMERY															
11 MUNICIPALITIES GROUP F (CONT'D)															
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
	4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	1	150	35	23.33	.004						
	GROUP F TOTAL				141		44,147		.003						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
	18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	2	11	11	100.00	.001						
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	2	71	71	100.00	.008						
	18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	3	11,090	11,090	100.00	1.257						
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	1,767	1,767	100.00	.200						
	28520	NONPROFIT NURSING HOME CO	RPTL	422	5	221	221	100.00	.025						
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	17	2,234	2,234	100.00	.253						
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	120	120	100.00	.014						
	GROUP G TOTAL				33		15,514		1.758						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
	32252	NYS OWNED REFORESTED LAND	RPTL	534	65	5,109	5,109	100.00	.579						
	33302	COUNTY REFORESTATION LAND	RPTL	406(6)	1	188	188	100.00	.021						
	41700	AGRICULTURAL BUILDING	RPTL	483	134	23,258	4,674	20.09	.530						
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,199	109,931	22,047	20.06	2.498						
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	8	199	73	36.85	.008						
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	85	19,513	1,765	9.05	.200						
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	122	49	40.47	.006						
	GROUP H TOTAL				1,494		33,905		3.842						
COUNTY TOTALS															
						18,494	882,484								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.123

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)								
COUNTY OF NASSAU														
5 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		2	600	150	24.90	.000					
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		32,551	10,428,190	4,221,181	40.48	10.611					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		17,792	5,512,424	708,986	12.86	1.782					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		16,785	5,020,911	1,091,094	21.73	2.743					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		1,669	311,853	80,641	25.86	.203					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		59	24,864	24,864	100.00	.063					
41400	CLERGY	RPTL	460		284	86,151	19,863	23.06	.050					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		13,726	4,712,125	1,455,125	30.88	3.658					
41834	STAR - ENHANCED	RPTL	425		50,897	16,416,553	5,866,728	35.74	14.747					
41854	STAR - BASIC	RPTL	425		232,900	79,856,722	13,528,390	16.94	34.005					
4190	PHYSICALLY DISABLED	RPTL	459		266	103,374	13,860	13.41	.035					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		53	55,871	4,752	8.51	.012					
4421	HOME IMPROVEMENTS	RPTL	421-f		1,972	679,310	67,489	9.93	.170					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		154	62,494	2,099	3.36	.005					
GROUP A TOTAL					369,110		27,085,222		68.082					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		544	649,773	649,773	100.00	1.633					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		3	775	775	100.00	.002					
GROUP B TOTAL					547		650,548		1.635					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		2,543	1,401,308	1,329,543	94.88	3.342					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		136	115,593	115,593	100.00	.291					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		1,399	742,672	742,488	99.98	1.866					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		1,460	886,468	875,758	98.79	2.201					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		601	2,123,132	2,123,132	100.00	5.337					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		362	271,017	271,017	100.00	.681					
13970	REGIONAL OTB CORPORATION	RACING L	513		3	1,838	1,838	100.00	.005					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.124

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF NASSAU										
5 MUNICIPALITIES GROUP C (CONT'D)										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
14000	SPECIFIC LOCAL PUBLIC AUTHY	RPTL	412	48	412,244	412,214	99.99	1.036		
GROUP C TOTAL				6,552		5,871,583		14.759		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	44	285,953	259,471	90.74	.652		
14110	USA OWNED - SPECIFIED USES	STATE L	54	41	56,786	56,786	100.00	.143		
14200	FOREIGN GOVT: EMBASSY	RPTL	418	4	8,291	8,291	100.00	.021		
GROUP D TOTAL				89		324,548		.816		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	303	129,334	129,294	99.97	.325		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	23	30,832	30,832	100.00	.078		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	340	828,371	819,576	98.94	2.060		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1	225	225	100.00	.001		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	165	701,591	692,377	98.69	1.740		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	17	20,859	20,859	100.00	.052		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	354	381,411	374,675	98.23	.942		
26100	VETERANS ORGANIZATION	RPTL	452	74	25,041	24,916	99.50	.063		
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	1,211	1,812,286	1,804,564	99.57	4.536		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	240	183,788	183,574	99.88	.461		
27350	CEMETERY - PRIVATE	RPTL	446	114	48,452	48,452	100.00	.122		
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	12	3,220	2,999	93.14	.008		
GROUP E TOTAL				2,854		4,132,343		10.387		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	58	395,893	333,776	84.31	.839		
19950	MUNICIPAL RAILROAD	RPTL	456	455	269,619	269,619	100.00	.678		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	731	5,153,803	326,392	6.33	.820		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.125

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF NASSAU														
5 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	9,239	242	2.62	.001						
GROUP F TOTAL				1,246		930,029		2.338						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	139	38,558	38,558	100.00	.097						
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	136	452,769	437,738	96.68	1.100						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	5,392	5,392	100.00	.014						
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	154	314,883	273,954	87.00	.689						
GROUP G TOTAL				433		755,642		1.899						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	18	42,140	29,431	69.84	.074						
GROUP H TOTAL				18		29,431		.074						
COUNTY TOTALS				380,867		39,783,103								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

ASSESSED VALUES FOR NASSAU COUNTY WERE EQUALIZED USING THE FOLLOWING COUNTY ROLL CLASS EQUALIZATION RATES: CLASS 1 - 2.14 CLASS 2 - 4.74 CLASS 3 - 19.45 CLASS 4 - 5.37

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.126

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF NIAGARA										
15 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	519	40,073	1,504	3.75	.026		
4111_	VETERANS - PRO RATA	RPTL	458(5)	2,225	164,927	59,498	36.08	1.022		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	5,628	475,896	67,732	14.23	1.163		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	6,079	486,733	116,020	23.84	1.992		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	649	54,993	9,387	17.07	.161		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	19	2,505	1,948	77.74	.033		
41400	CLERGY	RPTL	460	55	4,530	83	1.84	.001		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,717	235,917	84,183	35.68	1.445		
41834	STAR - ENHANCED	RPTL	425	14,651	1,116,810	666,547	59.68	11.443		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	9	593	197	33.27	.003		
41854	STAR - BASIC	RPTL	425	36,848	3,367,084	1,132,470	33.63	19.442		
41864	STAR - BASIC:MFG HOME	RPTL	425	4	201	30	15.13	.001		
4190_	PHYSICALLY DISABLED	RPTL	459	16	1,321	130	9.85	.002		
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	126	34	26.87	.001		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	153	9,420	3,722	39.51	.064		
4421_	HOME IMPROVEMENTS	RPTL	421-f	72	5,726	561	9.80	.010		
GROUP A TOTAL				70,645		2,144,046		36.809		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	386	105,534	105,534	100.00	1.812		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	88	1,616,691	1,616,691	100.00	27.756		
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	5	8,794	8,794	100.00	.151		
GROUP B TOTAL				479		1,731,019		29.718		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	78	100,852	100,852	100.00	1.731		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	349	213,965	213,965	100.00	3.673		
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411	1	1,399	464	33.16	.008		
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	3	0	0	100.00	.000		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	250	32,017	32,017	100.00	.550		
13510	TOWN OWNED: CEMETERY	RPTL	446	19	1,643	1,643	100.00	.028		
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	3	848	848	100.00	.015		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	44	5,657	5,657	100.00	.097		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	31	31	100.00	.001		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF NIAGARA														
15 MUNICIPALITIES GROUP C CONT'D														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	2	54	54	100.00	.001						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	109	291,282	291,282	100.00	5.001						
13850	BOCES PROPERTY	RPTL	408	2	11,027	11,027	100.00	.189						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	64,055	64,055	100.00	1.100						
13970	REGIONAL OTB CORPORATION	RACING L	513	2	1,208	1,208	100.00	.021						
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	5	413	25	5.99	.000						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	3	102	102	100.00	.002						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	44	367	367	100.00	.006						
GROUP C TOTAL					933	723,597		12.423						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	83	50,387	50,387	100.00	.865						
14110	USA OWNED - SPECIFIED USES	STATE L	54	9	24,804	24,804	100.00	.426						
14300	INDIAN RESERVATION	RPTL	454	3	9,698	9,698	100.00	.167						
GROUP D TOTAL					95	84,889		1.457						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	75	9,151	9,151	100.00	.157						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	474	123,562	123,521	99.97	2.121						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	19	12,050	12,010	99.67	.206						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	74	8,580	8,580	100.00	.147						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	25	57,866	57,866	100.00	.994						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	47	13,248	13,248	100.00	.227						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	53	11,006	11,006	100.00	.189						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	10	10	100.00	.000						
26100	VETERANS ORGANIZATION	RPTL	452	21	2,848	2,848	100.00	.049						
26250	HISTORICAL SOCIETY	RPTL	444	10	657	657	100.00	.011						
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	1	7	7	100.00	.000						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	67	15,420	15,420	100.00	.265						
27350	CEMETERY - PRIVATE	RPTL	446	97	6,596	6,596	100.00	.113						
GROUP E TOTAL					964	260,920		4.480						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION	LAW	SECTION										
COUNTY OF NIAGARA														
15 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		127	333,090	333,090	100.00	5.719					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	33,066	33,066	100.00	.568					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		6	14,411	3,168	21.98	.054					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		284	174,888	23,912	13.67	.411					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		41	12,056	2,566	21.28	.044					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		4	663,307	268,553	40.49	4.611					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		3	52,272	50,895	97.37	.874					
GROUP F TOTAL					469		715,250		12.280					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		22	3,877	3,877	100.00	.067					
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)		10	12,096	12,096	100.00	.208					
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	8,520	8,520	100.00	.146					
2811_	NONPROFIT HSNG-SPÉCIFIC USE	RPTL	422		27	25,747	25,747	100.00	.442					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		54	18,353	18,262	99.50	.314					
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260		119	36,241	36,241	100.00	.622					
28520	NONPROFIT NURSING HOME CO	RPTL	422		8	14,290	13,522	94.63	.232					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		4	1,542	1,422	92.26	.024					
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		3	3,227	3,227	100.00	.055					
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a		5	2,888	2,857	98.90	.049					
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		1	220	220	100.00	.004					
GROUP G TOTAL					257		125,991		2.163					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		173	32,331	13,456	41.62	.231					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,217	106,994	23,116	21.60	.397					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		43	4,107	1,399	34.07	.024					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		11	1,212	90	7.45	.002					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		23	4,499	658	14.63	.011					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		3	436	113	26.03	.002					
GROUP H TOTAL					1,470		38,832		.667					
COUNTY TOTALS					75,315		5,824,731							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.129

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF ONEIDA														
29 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	4,340	296,452	138,055	46.57	2.503						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	895	58,109	15,190	26.14	.275						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	5,150	393,685	56,311	14.30	1.021						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,846	432,854	102,819	23.75	1.864						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,214	87,628	15,435	17.61	.280						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	18	1,902	1,902	100.00	.035						
41400	CLERGY	RPTL	460	88	6,885	259	3.76	.005						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	7,711	465,621	167,372	35.95	3.034						
41834	STAR - ENHANCED	RPTL	425	16,249	1,110,336	721,805	65.01	13.086						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	147	136	92.75	.003						
41854	STAR - BASIC	RPTL	425	37,778	3,048,288	1,150,337	37.74	20.855						
41864	STAR - BASIC:MFG HOME	RPTL	425	22	1,170	496	42.39	.009						
4190	PHYSICALLY DISABLED	RPTL	459	1	60	2	3.23	.000						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	33	2,377	983	41.37	.018						
4421	HOME IMPROVEMENTS	RPTL	421-f	37	3,189	929	29.12	.017						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	7	618	49	7.88	.001						
GROUP A TOTAL					79,394		2,372,080		43.004					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	324	911,237	911,237	100.00	16.520						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	9	32,735	32,690	99.86	.593						
32301	NYS LAND:SCHOOL PURPOSE TAXBL	RPTL	536	75	6,720	6,720	100.00	.122						
GROUP B TOTAL					408		950,647		17.234					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	88	110,051	110,051	100.00	1.995						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	851	80,557	80,557	100.00	1.460						
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	2	49	49	100.00	.001						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	266	36,201	36,201	100.00	.656						
13510	TOWN OWNED: CEMETERY	RPTL	446	39	591	591	100.00	.011						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	228	31,179	31,179	100.00	.565						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	16	1,361	1,361	100.00	.025						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.130

GROUP	CODE	DESCRIPTION	LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
					LAW	SECTION	(000)	(000)				
COUNTY OF ONEIDA												
29 MUNICIPALITIES GROUP C (CONT'D)												
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	2	173	173	100.00	.003				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	54	66,069	66,069	100.00	1.198				
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	35	44,188	44,188	100.00	.801				
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	74	58,907	58,907	100.00	1.068				
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	157	770	770	100.00	.014				
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	130	2,740	2,740	100.00	.050				
GROUP C TOTAL				1,942		432,836		7.847				
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES												
14100	USA OWNED (GENERALLY)	RPTL	400(1)	34	151,598	151,598	100.00	2.748				
14110	USA OWNED - SPECIFIED USES	STATE L	54	7	1,655	1,655	100.00	.030				
14300	INDIAN RESERVATION	RPTL	454	5	170,099	170,099	100.00	3.084				
GROUP D TOTAL				46		323,352		5.862				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600	CLERGY RESIDENCE	RPTL	462	10	1,530	1,530	100.00	.028				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	791	168,790	168,722	99.96	3.059				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	176	366,377	366,278	99.97	6.640				
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	122	111,148	110,838	99.72	2.009				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	33	117,868	117,868	100.00	2.137				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	56	21,572	21,572	100.00	.391				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	309	37,656	37,656	100.00	.683				
25400	FRATERNAL ORGANIZATION	RPTL	428	65	16,306	16,306	100.00	.296				
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	109	109	100.00	.002				
26050	AGRICULTURAL SOCIETY	RPTL	450	3	775	775	100.00	.014				
26100	VETERANS ORGANIZATION	RPTL	452	22	2,607	2,607	100.00	.047				
26250	HISTORICAL SOCIETY	RPTL	444	6	1,344	1,344	100.00	.024				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	76	10,015	10,015	100.00	.182				
27350	CEMETERY - PRIVATE	RPTL	446	153	7,504	7,504	100.00	.136				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.131

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF ONEIDA										
29 MUNICIPALITIES GROUP E (CONT'D)										
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
29500	PERFORMING ARTS BUILDINGS	RPTL	427		6	11,148	11,148	100.00	.202	
GROUP E TOTAL					1,830		874,272		15.850	
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		91	152,275	152,275	100.00	.2761	
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		34	313	313	100.00	.006	
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		161	96,888	19,339	19.96	.351	
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		56	136,263	11,301	8.29	.205	
GROUP F TOTAL					342		183,228		3.322	
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		146	234,047	234,047	100.00	.4.243	
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		62	2,186	2,186	100.00	.040	
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		9	15,920	15,920	100.00	.289	
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		213	7,477	7,477	100.00	.136	
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		2	14,435	14,435	100.00	.262	
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	1,595	1,595	100.00	.029	
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		5	370	370	100.00	.007	
28520	NONPROFIT NURSING HOME CO	RPTL	422		10	28,114	28,114	100.00	.510	
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		7	2,584	2,584	100.00	.047	
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		4	796	796	100.00	.014	
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		1	2,304	2,206	95.77	.040	
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		10	13,685	9,745	71.21	.177	
GROUP G TOTAL					470		319,475		5.792	
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
32252	NYS OWNED REFORESTED LAND	RPTL	534		282	17,983	17,983	100.00	.326	
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		38	389	389	100.00	.007	
41700	AGRICULTURAL BUILDING	RPTL	483		154	28,486	7,628	26.78	.138	
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,382	116,327	26,056	22.40	.472	
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		89	7,797	1,759	22.57	.032	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.132

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	SECTION	LAW	SECTION					
COUNTY OF ONEIDA			29	MUNICIPALITIES	GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		166	27,904	2,638	9.45	.048
42120	TEMPORARY GREENHOUSES	RPTL	483-c		7	490	182	37.17	.003
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		35	2,284	1,240	54.27	.023
GROUP H TOTAL					2,153		57,875		1.049
COUNTY TOTALS					86,620		5,515,992		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.133

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF ONONDAGA															
20 MUNICIPALITIES															
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	5,550	472,757	227,748	48.17	2.264							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,273	105,559	53,212	50.41	.529							
4111_	VETERANS - PRO RATA	RPTL	458(5)	1	56	8	15.00	.000							
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	8,957	839,951	122,593	14.60	1.219							
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	9,297	822,924	200,606	24.38	1.994							
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	984	91,032	16,187	17.78	.161							
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	14	1,706	1,654	96.96	.016							
41400	CLERGY	RPTL	460	225	22,809	1,736	7.61	.017							
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	12,895	931,327	371,305	39.87	3.692							
41834	STAR - ENHANCED	RPTL	425	19,751	1,677,825	917,919	54.71	9.126							
41836	STAR - ENHANCED	RPTL	425	6,216	426,793	195,580	45.83	1.945							
41844	STAR - ENHANCED: MFG HOME	RPTL	425	8	410	173	42.12	.002							
41846	STAR - ENHANCED: MFG HOME	RPTL	425	3	62	27	44.62	.000							
41854	STAR - BASIC	RPTL	425	67,150	7,210,299	2,066,850	28.67	20.549							
41856	STAR - BASIC	RPTL	425	15,039	1,115,238	302,340	27.11	3.006							
41864	STAR - BASIC:MFG HOME	RPTL	425	2	137	36	26.14	.000							
41866	STAR - BASIC:MFG HOME	RPTL	425	8	248	63	25.55	.001							
4190_	PHYSICALLY DISABLED	RPTL	459	15	1,752	236	13.47	.002							
4192_	RESI IMPRVMNT:CERTAIN CITIES	L. 1986	CH. 889	350	24,583	4,713	19.17	.047							
4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	457	29,507	12,325	41.77	.123							
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	18	1,711	184	10.72	.002							
GROUP A TOTAL					148,213		4,495,495		44.695						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	492	400,348	400,348	100.00	3.980							
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	7	1,782	1,782	100.00	.018							
12400	NYS SAVINGS & LOAN INS FUND	BNKG L	420-e	1	3,071	3,071	100.00	.031							
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	2	126	126	100.00	.001							
GROUP B TOTAL					502		405,327		4.030						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	315	742,306	742,306	100.00	7.380							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION:			LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
GROUP	CODE	DESCRIPTION	LAW	SECTION				
COUNTY OF ONONDAGA								
20 MUNICIPALITIES			GROUP C (CONT'D)					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	543	167,497	167,321	99.89	1.664
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	19	1,517	1,517	100.00	.015
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	474	43,823	43,823	100.00	.436
13510	TOWN OWNED: CEMETERY	RPTL	446	3	61	61	100.00	.001
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	244	34,490	34,490	100.00	.343
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	97	97	100.00	.001
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	14	2,527	2,527	100.00	.025
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	348	348	100.00	.004
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	196	813,829	813,829	100.00	8.091
13850	BOCES PROPERTY	RPTL	408	1	6,226	6,226	100.00	.062
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	37	9,497	9,497	100.00	.094
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	44	127,547	127,547	100.00	1.268
GROUP C TOTAL				1,896		1,949,589		19.383
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	39	122,442	122,442	100.00	1.217
14110	USA OWNED - SPECIFIED USES	STATE L	54	15	134,228	134,228	100.00	1.335
GROUP D TOTAL				54		256,670		2.552
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	77	10,649	10,649	100.00	.106
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	724	345,599	345,070	99.85	3.431
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	156	474,907	474,619	99.94	4.719
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	211	200,475	199,355	99.44	1.982
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	80	339,198	322,241	95.00	3.204
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	13	1,989	1,989	100.00	.020
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	121	28,979	28,801	99.38	.286
25400	FRATERNAL ORGANIZATION	RPTL	428	20	723	723	100.00	.007
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	11	27,521	27,521	100.00	.274
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	1,932	1,932	100.00	.019
26050	AGRICULTURAL SOCIETY	RPTL	450	10	462	462	100.00	.005
26100	VETERANS ORGANIZATION	RPTL	452	32	6,105	6,004	98.34	.060

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE							
	CODE	DESCRIPTION														
COUNTY OF ONONDAGA																
20 MUNICIPALITIES GROUP E (CONT'D)																
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES																
26250	HISTORICAL SOCIETY	RPTL	444	5	460	460	100.00	.005								
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	78	20,586	20,586	100.00	.205								
27350	CEMETERY - PRIVATE	RPTL	446	215	26,247	26,247	100.00	.261								
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	20	20	100.00	.000								
GROUP E TOTAL				1,756		1,466,679		14.582								
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY																
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	331	1,006,828	1,006,743	99.99	10.009								
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	481	527,121	101,165	19.19	1.006								
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	18	21,866	6,548	29.95	.065								
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	245	74,043	37,187	50.22	.370								
47700	FALLOUT SHELTER FACILITIES	RPTL	479	2	14,794	2,164	14.63	.022								
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g	75	3,447	2,507	72.72	.025								
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	17,515	2,551	14.56	.025								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	5,863	890	15.19	.009								
GROUP F TOTAL				1,155		1,159,755		11.530								
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)																
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	43	6,135	6,135	100.00	.061								
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	129	15,536	15,536	100.00	.155								
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	58	69,194	69,194	100.00	.688								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	47	66,339	66,339	100.00	.660								
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	10	11,731	11,731	100.00	.117								
28520	NONPROFIT NURSING HOME CO	RPTL	422	19	17,796	17,796	100.00	.177								
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	19	2,819	2,819	100.00	.028								
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	26	26	100.00	.000								
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	1,401	1,401	100.00	.014								
4840_	MUNI HOUSING AUTH:PROJ SOLD	PUB HSNG L	58(3)	1	939	939	100.00	.009								
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	16	58,361	55,566	95.21	.552								

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.136

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ONONDAGA										
20 MUNICIPALITIES GROUP G (CONT'D)										
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	4	2,154	2,154	100.00	.021		
GROUP G TOTAL				349		249,636		.2482		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
32252	NYS OWNED REFORESTED LAND	RPTL	534	7	979	979	100.00	.010		
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	16	1,471	1,471	100.00	.015		
41700	AGRICULTURAL BUILDING	RPTL	483	116	21,478	6,242	29.06	.062		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,658	159,962	42,464	26.55	.422		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	573	56,424	19,771	35.04	.197		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	1	248	3	1.20	.000		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	195	35,472	1,816	5.12	.018		
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	686	67	9.80	.001		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	4	336	91	27.12	.001		
GROUP H TOTAL				2,574		72,904		.725		
COUNTY TOTALS										
*****156,547*****10,058,257*****										

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.137

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ONTARIO										
18 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	216	21,742	715	3.29	.031		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,329	252,068	23,430	9.30	1.013		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,446	241,457	37,691	15.61	1.629		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	479	47,265	6,573	13.91	.284		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	668	663	99.27	.029		
41400	CLERGY	RPTL	460	43	4,819	66	1.36	.003		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,397	105,055	37,175	35.39	1.607		
41834	STAR - ENHANCED	RPTL	425	5,206	543,873	242,253	44.54	10.469		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	8	837	231	27.54	.010		
41854	STAR - BASIC	RPTL	425	18,360	2,160,800	561,733	26.00	24.275		
41864	STAR - BASIC:MFG HOME	RPTL	425	6	1,034	162	15.67	.007		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	23	1,273	515	40.46	.022		
4421_	HOME IMPROVEMENTS	RPTL	421-f	12	1,092	111	10.13	.005		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	880	39	4.38	.002		
GROUP A TOTAL				30,536		911,357		39.384		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	98	63,742	63,742	100.00	2.755		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	4	6,002	6,002	100.00	.259		
GROUP B TOTAL				102		69,744		3.014		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	47	85,829	85,829	100.00	3.709		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	144	61,366	61,366	100.00	2.652		
13370	CITY OWNED: CEMETERY	RPTL	446	5	1,205	1,205	100.00	.052		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	3	7,845	7,845	100.00	.339		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	146	94,735	94,735	100.00	4.094		
13510	TOWN OWNED: CEMETERY	RPTL	446	1	2	2	100.00	.000		
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	4	4,465	4,465	100.00	.193		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	75	15,383	15,383	100.00	.665		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	292	292	100.00	.013		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	3	22	22	100.00	.001		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	20	4,296	4,296	100.00	.186		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	38	215,266	215,266	100.00	9.303		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.138

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ONTARIO										
18 MUNICIPALITIES GROUP C CONT'D										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13850	BOCES PROPERTY	RPTL	408	1	5,582	5,582	100.00	.241		
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	75	42,183	42,183	100.00	1.823		
GROUP C TOTAL				563		538,471		23.270		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	7	2,296	2,296	100.00	.099		
14110	USA OWNED - SPECIFIED USES	STATE L	54	4	118,398	118,398	100.00	5.117		
GROUP D TOTAL				11		120,694		5.216		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	36	9,721	9,721	100.00	.420		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	166	57,446	57,446	100.00	2.483		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	135	88,761	88,271	99.45	3.815		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	18	20,945	17,325	82.71	.749		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	23	87,505	87,505	100.00	3.782		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	23	9,511	9,511	100.00	.411		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	49	11,924	11,924	100.00	.515		
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	1,615	1,615	100.00	.070		
26050	AGRICULTURAL SOCIETY	RPTL	450	6	1,171	1,171	100.00	.051		
26100	VETERANS ORGANIZATION	RPTL	452	11	3,253	3,253	100.00	.141		
26250	HISTORICAL SOCIETY	RPTL	444	13	1,667	1,667	100.00	.072		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	42	9,100	9,100	100.00	.393		
27350	CEMETERY - PRIVATE	RPTL	446	119	6,764	6,764	100.00	.292		
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	1	1	100.00	.000		
GROUP E TOTAL				644		305,274		13.192		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	115	201,135	201,135	100.00	8.692		
19950	MUNICIPAL RAILROAD	RPTL	456	15	1,636	1,636	100.00	.071		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	4	3,560	867	24.35	.038		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	193	158,289	11,864	7.50	.513		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	127	72,931	15,408	21.13	.666		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.139

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF ONTARIO														
18 MUNICIPALITIES GROUP F CONT'D														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	5,984	2,698	45.09	.117						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	8,533	2,412	28.27	.104						
GROUP F TOTAL				459		236,020		10.200						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	42	10,307	10,307	100.00	.445						
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	1	110	110	100.00	.005						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	7,053	7,053	100.00	.305						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	6,971	6,971	100.00	.301						
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	2	124	114	91.94	.005						
28520	NONPROFIT NURSING HOME CO	RPTL	422	3	9,536	9,536	100.00	.412						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	2,044	2,044	100.00	.088						
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	1,696	1,343	79.22	.058						
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	2	2,160	1,860	86.11	.080						
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	4	6,545	5,991	91.54	.259						
GROUP G TOTAL				68		45,329		1.959						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483	277	47,815	11,880	24.85	.513						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,051	236,923	66,237	27.96	2.862						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	97	8,913	2,933	32.91	.127						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	278	66,532	4,420	6.64	.191						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	12	2,943	148	5.02	.006						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	150	33	21.95	.001						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	33	3,390	1,216	35.88	.053						
GROUP H TOTAL				2,749		86,867		3.754						
COUNTY TOTALS				35,133		2,314,021								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.140

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF ORANGE									23 MUNICIPALITIES	
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	3	816	816	100.00	.011		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,180	146,556	7,688	5.25	.103		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	5,813	870,909	109,075	12.52	1.454		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	6,221	866,304	184,977	21.35	2.466		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,174	165,303	25,379	15.35	.338		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	1,504	1,504	100.00	.020		
41400	CLERGY	RPTL	460	36	4,991	115	2.31	.002		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	4,731	531,631	211,634	39.81	2.822		
41834	STAR - ENHANCED	RPTL	425	12,024	1,576,193	674,469	42.79	8.993		
41854	STAR - BASIC	RPTL	425	55,090	9,035,053	1,922,693	21.28	25.635		
4190_	PHYSICALLY DISABLED	RPTL	459	7	2,053	153	7.43	.002		
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	194	67	34.78	.001		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	31	3,505	1,272	36.30	.017		
4421_	HOME IMPROVEMENTS	RPTL	421-f	27	5,888	969	16.46	.013		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	8	1,836	147	8.01	.002		
GROUP A TOTAL				86,355		3,140,958		41.878		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	385	383,482	383,482	100.00	5.113		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	35	146,397	146,397	100.00	1.952		
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	20	39,687	39,687	100.00	.529		
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	194	194	100.00	.003		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	23	54,045	54,045	100.00	.721		
GROUP B TOTAL				464		623,805		8.317		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	8	727	727	100.00	.010		
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	159	294,124	294,124	100.00	3.922		
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	3	20,151	20,151	100.00	.269		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	391	101,352	101,352	100.00	1.351		
13370	CITY OWNED: CEMETERY	RPTL	446	1	46	46	100.00	.001		
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411	3	149	149	100.00	.002		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.141

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF ORANGE														
23 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	31	7,141	7,141	100.00	.095						
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	4	942	942	100.00	.013						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	642	143,267	143,267	100.00	1.910						
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	2	2	2	100.00	.000						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	2	41	41	100.00	.001						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	4	543	543	100.00	.007						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	441	106,051	106,051	100.00	1.414						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	148	148	100.00	.002						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	7	152	152	100.00	.002						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	33	21,327	21,327	100.00	.284						
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	3	137	137	100.00	.002						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	178	749,462	749,462	100.00	9.992						
13850	BOCES PROPERTY	RPTL	408	4	12,886	12,886	100.00	.172						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	14	7,460	7,460	100.00	.100						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	1	739	739	100.00	.010						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	134	2,236	2,236	100.00	.030						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	88	3,099	3,099	100.00	.041						
GROUP C TOTAL				2,155		1,472,182		19.628						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	256	288,986	288,986	100.00	3.853						
14110	USA OWNED - SPECIFIED USES	STATE L	54	10	5,385	5,385	100.00	.072						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	14	2,917	2,917	100.00	.039						
GROUP D TOTAL				280		297,288		3.964						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	85	14,378	14,378	100.00	.192						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	531	304,396	304,396	100.00	4.058						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	64	126,514	126,514	100.00	1.687						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	40	23,734	23,734	100.00	.316						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	36	226,639	226,639	100.00	3.022						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	85	33,736	33,736	100.00	.450						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.142

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION	(000)								
COUNTY OF ORANGE											
23 MUNICIPALITIES GROUP E (CONT'D)											
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	202	142,321	142,147	99.88	.1.895			
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	6	1,204	1,064	88.36	.014			
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	5	1,889	1,889	100.00	.025			
25700	INFANT HOME	RPTL	440	1	920	920	100.00	.012			
26050	AGRICULTURAL SOCIETY	RPTL	450	7	1,264	1,264	100.00	.017			
26100	VETERANS ORGANIZATION	RPTL	452	48	6,685	6,685	100.00	.089			
26250	HISTORICAL SOCIETY	RPTL	444	24	3,995	3,995	100.00	.053			
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	9	3,068	3,068	100.00	.041			
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	108	31,904	31,904	100.00	.425			
27350	CEMETERY - PRIVATE	RPTL	446	157	31,362	31,362	100.00	.418			
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	6	29,223	29,223	100.00	.390			
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	9	3,104	3,104	100.00	.041			
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	43	43	100.00	.001			
GROUP E TOTAL				1,424		986,065		13.147			
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	51	205,561	205,561	100.00	.2.741			
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	1	9,859	9,859	100.00	.132			
19950	MUNICIPAL RAILROAD	RPTL	456	1	118	118	100.00	.002			
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	1	54	54	100.00	.001			
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	4	15,922	2,216	13.92	.030			
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	364	1,615,248	71,603	4.43	.955			
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	176	396,133	87,461	22.08	1.166			
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	350,877	56,306	16.05	.751			
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	643,462	17,485	2.72	.233			
GROUP F TOTAL				600		450,663		6.009			
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)											
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	39	34,237	34,237	100.00	.457			
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	2	2,801	2,801	100.00	.037			
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	1	43,436	43,436	100.00	.579			
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	6	40,032	40,032	100.00	.534			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.143

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ORANGE									
23 MUNICIPALITIES GROUP G (CONT'D)									
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		11	26,710	26,710	100.00	.356
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270		4	4,491	4,491	100.00	.060
28520	NONPROFIT NURSING HOME CO	RPTL	422		3	36,575	36,575	100.00	.488
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		29	7,202	7,202	100.00	.096
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		8	24,948	24,948	100.00	.333
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		2	13,600	12,866	94.60	.172
GROUP G TOTAL					105		233,298		3.111
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		16	3,862	3,862	100.00	.052
41700	AGRICULTURAL BUILDING	RPTL	483		102	45,602	10,914	23.93	.146
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,381	460,172	213,508	46.40	2.847
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		18	2,691	1,122	41.68	.015
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		6	3,284	130	3.97	.002
42120	TEMPORARY GREENHOUSES	RPTL	483-c		7	1,832	182	9.95	.002
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		132	39,284	16,979	43.22	.226
GROUP H TOTAL					2,662		246,697		3.289
COUNTY TOTALS					94,076		7,500,316		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.144

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	18	1,016	58	5.70	.009
4111_	VETERANS - PRO RATA	RPTL	458(5)	1	92	14	15.00	.002
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,025	79,077	10,049	12.71	1.617
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,176	83,919	18,364	21.88	2.955
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	264	18,563	3,010	16.22	.484
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	199	206	103.57	.033
41400	CLERGY	RPTL	460	16	1,201	24	2.00	.004
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	669	37,984	13,994	36.84	2.252
41834	STAR - ENHANCED	RPTL	425	2,582	202,292	119,604	59.12	19.245
41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	325	30	9.24	.005
41854	STAR - BASIC	RPTL	425	7,220	573,570	218,397	38.08	35.141
41864	STAR - BASIC:MFG HOME	RPTL	425	2	446	40	8.96	.006
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	521	13	2.44	.002
GROUP A TOTAL				12,980		383,803		61.755
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	73	39,268	39,268	100.00	6.318
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	350	350	100.00	.056
GROUP B TOTAL				74		39,618		6.375
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	14	7,493	7,493	100.00	1.206
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	45	4,321	4,321	100.00	.695
13510	TOWN OWNED: CEMETERY	RPTL	446	45	632	632	100.00	.102
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	76	10,674	10,674	100.00	1.717
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	645	645	100.00	.104
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	10,641	10,629	99.88	1.710
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	22	59,598	59,598	100.00	9.589
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	21	157	157	100.00	.025
GROUP C TOTAL				247		94,149		15.149

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.145

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ORLEANS										
10 MUNICIPALITIES										
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	8	9,850	9,850	100.00	1.585		
GROUP D TOTAL				8		9,850		1.585		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	20	1,487	1,487	100.00	.239		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	113	27,531	27,531	100.00	4.430		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	6	1,055	1,055	100.00	.170		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5	822	822	100.00	.132		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	7	10,116	10,116	100.00	1.628		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	2	44	44	100.00	.007		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	16	2,514	2,514	100.00	.405		
26050	AGRICULTURAL SOCIETY	RPTL	450	1	258	258	100.00	.042		
26100	VETERANS ORGANIZATION	RPTL	452	9	863	863	100.00	.139		
26250	HISTORICAL SOCIETY	RPTL	444	4	412	412	100.00	.066		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	23	2,508	2,508	100.00	.404		
27350	CEMETERY - PRIVATE	RPTL	446	16	618	618	100.00	.099		
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	20	20	100.00	.003		
GROUP E TOTAL				223		48,248		7.763		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	50	18,952	18,952	100.00	3.049		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	35	13,139	1,951	14.85	.314		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	32	11,789	2,153	18.27	.347		
47700	FALLOUT SHELTER FACILITIES	RPTL	479	1	74	5	6.76	.001		
GROUP F TOTAL				118		23,061		3.711		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	2	1,124	1,124	100.00	.181		
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	1	498	494	99.24	.079		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.146

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ORLEANS		10 MUNICIPALITIES		GROUP G (CONT'D)				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	675	333	49.30	.054
GROUP G TOTAL				4		1,951		.314
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
41700	AGRICULTURAL BUILDING	RPTL	483	117	15,453	2,835	18.35	.456
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,139	68,625	15,032	21.90	2.419
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	128	4,885	1,374	28.13	.221
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	4	329	24	7.34	.004
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	57	8,525	527	6.19	.085
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	231	26	11.42	.004
GROUP H TOTAL				1,446		19,818		3.189
COUNTY TOTALS								

15,118								
621,497								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.147

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF OSWEGO														
24 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	1,444	98,856	62,576	63.30	2.189						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	280	15,315	6,495	42.41	.227						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,430	171,472	24,157	14.09	.845						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,595	176,654	41,068	23.25	1.436						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	323	21,946	3,957	18.03	.138						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	753	689	91.52	.024						
41400	CLERGY	RPTL	460	42	2,526	230	9.09	.008						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,232	185,724	63,309	34.09	2.214						
41834	STAR - ENHANCED	RPTL	425	6,468	433,201	278,492	64.29	9.740						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	8	613	138	22.45	.005						
41854	STAR - BASIC	RPTL	425	21,363	1,525,440	624,387	40.93	21.837						
41864	STAR - BASIC:MFG HOME	RPTL	425	36	2,599	431	16.59	.015						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	10	526	193	36.76	.007						
4421_	HOME IMPROVEMENTS	RPTL	421-f	1	65	32	49.23	.001						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	374	37	9.91	.001						
GROUP A TOTAL				38,245		1,106,191		38.687						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	296	292,658	292,658	100.00	10.235						
GROUP B TOTAL				296		292,658		10.235						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	108	56,384	56,384	100.00	1.972						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	158	94,314	94,314	100.00	3.299						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	174	14,752	14,752	100.00	.516						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	98	25,214	25,214	100.00	.882						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	7	463	463	100.00	.016						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	11	2,522	2,522	100.00	.088						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	75	200,586	200,586	100.00	7.015						
1384_	SPECIAL WATER DIST:OSWEGO CO	RPTL	410-b	6	20,441	20,441	100.00	.715						
13850	BOCES PROPERTY	RPTL	408	3	9,629	9,629	100.00	.337						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	18	34,892	34,892	100.00	1.220						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	LAW	SECTION					
COUNTY OF OSWEGO								
24 MUNICIPALITIES GROUP C (CONT'D)								
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13970	REGIONAL OTB CORPORATION	RACING L	513	1	1,496	1,496	100.00	.052
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	155	5,223	5,223	100.00	.183
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	26	426	426	100.00	.015
GROUP C TOTAL				840		466,342		16.309
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	4	5,044	5,044	100.00	.176
14110	USA OWNED - SPECIFIED USES	STATE L	54	9	12,915	12,915	100.00	.452
GROUP D TOTAL				13		17,959		.628
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	67	7,249	7,249	100.00	.254
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	222	51,847	51,847	100.00	1.813
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	13	3,958	3,958	100.00	.138
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	10	1,337	1,337	100.00	.047
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	10	20,114	18,933	94.13	.662
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	29	6,465	6,465	100.00	.226
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	56	7,751	3,686	47.55	.129
25400	FRATERNAL ORGANIZATION	RPTL	428	1	63	63	100.00	.002
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	10	8,340	8,340	100.00	.292
26050	AGRICULTURAL SOCIETY	RPTL	450-	7	1,470	1,470	100.00	.051
26100	VETERANS ORGANIZATION	RPTL	452	43	3,783	3,783	100.00	.132
26250	HISTORICAL SOCIETY	RPTL	444	10	1,151	1,151	100.00	.040
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	47	9,994	9,994	100.00	.350
27350	CEMETERY - PRIVATE	RPTL	446	111	4,547	4,547	100.00	.159
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	20	1,437	1,437	100.00	.050
GROUP E TOTAL				656		124,260		4.346
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	58	657,268	657,268	100.00	22.987
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	84	67,226	3,479	5.18	.122

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.149

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF OSWEGO														
24 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	79	39,934	5,616	14.06	.196						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	9,187	150	1.63	.005						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	4	151,086	133,494	88.36	4.669						
'GROUP F TOTAL				227		800,007		.27.979						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	4	218	218	100.00	.008						
18120	NYS HOUSING FINANCE AGENCY	P H F I L	45-b,c, 53	3	4,603	4,603	100.00	.161						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	3,240	3,240	100.00	.113						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	560	560	100.00	.020						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	1	234	234	100.00	.008						
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	5	12,375	12,375	100.00	.433						
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	2	5,000	5,000	100.00	.175						
GROUP G TOTAL				17		26,230		.917						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	158	10,047	10,047	100.00	.351						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	32	497	497	100.00	.017						
41700	AGRICULTURAL BUILDING	RPTL	483	66	8,004	1,725	21.55	.060						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	726	51,090	11,882	23.26	.416						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	28	2,169	492	22.69	.017						
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	1	150	31	20.43	.001						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	3	237	37	15.76	.001						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	15	1,299	972	74.79	.034						
GROUP H TOTAL				1,029		25,683		.898						
COUNTY TOTALS					41,324	2,859,346								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.150

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF OTSEGO										
25 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	553	42,347	1,720	4.06	.137		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,053	87,498	10,541	12.05	.838		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,446	122,834	23,984	19.53	1.907		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	279	22,741	3,820	16.80	.304		
41400	CLERGY	RPTL	460	22	1,690	39	2.30	.003		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	610	34,303	15,180	44.25	1.207		
41834	STAR - ENHANCED	RPTL	425	4,116	323,965	189,144	58.38	15.036		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	9	953	342	35.92	.027		
41854	STAR - BASIC	RPTL	425	10,108	838,674	307,456	36.66	24.442		
41864	STAR - BASIC:MFG HOME	RPTL	425	60	5,066	1,408	27.80	.112		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	25	3,444	241	6.98	.019		
GROUP A TOTAL				18,281		553,875		44.031		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	71	152,509	152,509	100.00	12.124		
12350	PUBLIC AUTHORITIES-VARIOUS	RPTL	412	1	0	0	100.00	.000		
GROUP B TOTAL				72		152,509		12.124		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	67	34,711	34,711	100.00	2.759		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	67	9,217	9,217	100.00	.733		
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	6	272	272	100.00	.022		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	8	8	100.00	.001		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	104	7,716	7,716	100.00	.613		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	71	4,273	4,273	100.00	.340		
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	13	3,131	3,131	100.00	.249		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	59	143,248	143,248	100.00	11.388		
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	2	63	63	100.00	.005		
13850	BOCES PROPERTY	RPTL	408	2	1,538	1,538	100.00	.122		
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	4	124	124	100.00	.010		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION:			LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
GROUP	CODE	DESCRIPTION	LAW	SECTION									
COUNTY OF OTSEGO			25 MUNICIPALITIES		GROUP C CONT'D								
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		48	4,577	4,577	100.00	.364				
GROUP C TOTAL					444		208,878		16.605				
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES													
14100	USA OWNED (GENERALLY)	RPTL	400(1)		7	1,021	1,021	100.00	.081				
14110	USA OWNED - SPECIFIED USES	STATE L	54		5	1,121	1,121	100.00	.089				
GROUP D TOTAL					12		2,142		.170				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES													
21600	CLERGY RESIDENCE	RPTL	462		22	2,959	2,959	100.00	.235				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		212	33,768	33,768	100.00	2.685				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		61	65,786	65,786	100.00	5.230				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		34	115,920	115,920	100.00	9.215				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		12	2,255	2,255	100.00	.179				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		67	11,635	11,635	100.00	.925				
25400	FRATERNAL ORGANIZATION	RPTL	428		3	212	212	100.00	.017				
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		5	657	657	100.00	.052				
26050	AGRICULTURAL SOCIETY	RPTL	450		13	1,067	1,067	100.00	.085				
26100	VETERANS ORGANIZATION	RPTL	452		20	1,578	1,578	100.00	.126				
26250	HISTORICAL SOCIETY	RPTL	444		51	23,629	23,629	100.00	1.878				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		52	4,611	4,611	100.00	.367				
27350	CEMETERY - PRIVATE	RPTL	446		174	4,680	4,680	100.00	.372				
29150	OPERA HOUSE	RPTL	426		10	1,802	1,802	100.00	.143				
29500	PERFORMING ARTS BUILDINGS	RPTL	427		2	3,014	3,014	100.00	.240				
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		3	34	34	100.00	.003				
GROUP E TOTAL					741		273,607		21.751				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		2	6	6	100.00	.001				
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		9	10,891	7,859	72.16	.625				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		150	70,984	21,229	29.91	1.688				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		41	18,793	5,285	28.12	.420				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.152

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION		SECTION										
COUNTY OF OTSEGO													
25 MUNICIPALITIES GROUP F CONT'D													
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
4952	OFF-STR PRKG W/UNDRGR SHELTR	RPTL	478	1	271	271	100.00	.022					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	1,103	1,103	100.00	.088					
GROUP F TOTAL				204		35,753		2.842					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)													
2811	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	5,596	5,596	100.00	.445					
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260	3	37	37	100.00	.003					
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	1,525	1,525	100.00	.121					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	8	194	194	100.00	.016					
4807	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489	1	440	440	100.00	.035					
GROUP G TOTAL				16		7,792		.619					
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
32252	NYS OWNED REFORESTED LAND	RPTL	534	176	9,589	1,101	11.48	.088					
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	26	785	785	100.00	.062					
41700	AGRICULTURAL BUILDING	RPTL	483	216	27,751	4,490	16.18	.357					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	407	40,686	7,374	18.12	.586					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	33	3,284	677	20.63	.054					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	151	27,074	2,122	7.84	.169					
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	359	155	43.27	.012					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	53	4,209	1,545	36.70	.123					
GROUP H TOTAL				1,065		18,249		1.451					
COUNTY TOTALS				20,858		1,257,921							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.153

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
						(000)	(000)								
COUNTY OF PUTNAM															
6 MUNICIPALITIES															
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		1,406	297,010	72,232	24.32	3.093						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,373	307,109	36,492	11.88	1.562						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,300	281,898	56,787	20.14	2.431						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		107	24,220	3,261	13.46	.140						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		2	556	556	100.00	.024						
41400	CLERGY	RPTL	460		14	5,847	24	.41	.001						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		987	183,258	71,233	38.87	3.050						
41834	STAR - ENHANCED	RPTL	425		3,138	637,103	254,248	39.91	10.886						
41854	STAR - BASIC	RPTL	425		18,940	4,404,201	937,087	21.28	40.122						
4190_	PHYSICALLY DISABLED	RPTL	459		3	1,158	69	5.93	.003						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		39	7,793	3,274	42.02	.140						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		6	1,672	116	6.95	.005						
GROUP A TOTAL					27,315		1,435,379		61.456						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		173	76,355	76,355	100.00	3.269						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		6	1,334	1,334	100.00	.057						
GROUP B TOTAL					179		77,689		3.326						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410		2	528	528	100.00	.023						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		145	47,251	47,251	100.00	2.023						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		603	84,179	84,179	100.00	3.604						
13510	TOWN OWNED: CEMETERY	RPTL	446		10	1,516	1,516	100.00	.065						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		16	2,748	2,748	100.00	.118						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		36	77,417	77,417	100.00	3.315						
13850	BOCES PROPERTY	RPTL	408		3	770	770	100.00	.033						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		79	5,408	5,408	100.00	.232						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		281	8,181	8,181	100.00	.350						
GROUP C TOTAL					1,175		227,998		9.762						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.154

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF PUTNAM														
6 MUNICIPALITIES														
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		44	11,782	11,782	100.00	.504					
GROUP D TOTAL:					44		11,782		.504					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		1	204	204	100.00	.009					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		171	310,544	310,544	100.00	13.296					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		59	108,556	107,624	99.14	4.608					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		15	16,793	16,793	100.00	.719					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		5	52,061	45,298	87.01	1.939					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		39	16,816	16,816	100.00	.720					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		56	23,620	23,550	99.71	1.008					
26050	AGRICULTURAL SOCIETY	RPTL	450		5	802	802	100.00	.034					
26100	VETERANS ORGANIZATION	RPTL	452		12	3,196	3,196	100.00	.137					
26250	HISTORICAL SOCIETY	RPTL	444		3	76	76	100.00	.003					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		36	15,583	15,583	100.00	.667					
27350	CEMETERY - PRIVATE	RPTL	446		32	4,974	4,974	100.00	.213					
GROUP E TOTAL:					434		545,460		23.354					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
19950	MUNICIPAL RAILROAD	RPTL	456		11	2,998	2,998	100.00	.128					
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		31	20,171	20,171	100.00	.864					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		5	17,130	3,804	22.21	.163					
GROUP F TOTAL:					47		26,973		1.155					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		4	2,732	868	31.76	.037					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		30	14,232	4,310	30.28	.185					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		1	321	282	87.79	.012					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.155

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE							
CODE	DESCRIPTION	SECTION														
COUNTY OF PUTNAM 6 MUNICIPALITIES GROUP H (CONT'D)																
GROUP H: AGRICULTURAL AND FOREST PROPERTY																
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		22	9,778	4,319	44.16	.185							
GROUP H TOTAL					57		9,779		.419							
COUNTY TOTALS					29,255		2,335,616									

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.156

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF RENSSELAER														
16 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	11	813	54	6.69	.002						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	724	57,239	5,571	9.73	.154						
4111	VETERANS - PRO RATA	RPTL	458(5)	1,433	126,068	66,534	52.78	1.837						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,131	312,411	43,205	13.83	1.193						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,522	334,262	76,935	23.02	2.124						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	567	53,429	9,382	17.56	.259						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	843	741	88.01	.021						
41400	CLERGY	RPTL	460	40	3,958	196	4.96	.005						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,472	277,865	104,811	37.72	2.894						
41834	STAR - ENHANCED	RPTL	425	8,078	716,977	367,845	51.30	10.157						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	364	13	3.43	.000						
41854	STAR - BASIC	RPTL	425	26,021	2,768,106	804,380	29.06	22.211						
41864	STAR - BASIC:MFG HOME	RPTL	425	5	503	72	14.31	.002						
4190	PHYSICALLY DISABLED	RPTL	459	11	1,470	210	14.28	.006						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	125	8,848	3,209	36.27	.089						
4421	HOME IMPROVEMENTS	RPTL	421-f	8	979	134	13.64	.004						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	92	14,384	1,811	12.59	.050						
GROUP A TOTAL					47,246		1,485,103		41.007					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	147	32,428	32,428	100.00	.895						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	2	0	0		.000						
GROUP B TOTAL					149		32,428		.895					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	58	79,745	79,745	100.00	2.202						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	344	124,073	124,073	100.00	3.426						
13370	CITY OWNED: CEMETERY	RPTL	446	5	578	578	100.00	.016						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	210	26,820	26,820	100.00	.741						
13510	TOWN OWNED: CEMETERY	RPTL	446	6	36	36	100.00	.001						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	59	8,766	8,766	100.00	.242						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	59	323,117	323,117	100.00	8.922						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.157

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF RENSSELAER														
16 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13850	BOCES PROPERTY	RPTL	408		6	3,575	3,575	100.00	.099					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		60	67,930	67,930	100.00	1.876					
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		8	9,692	9,692	100.00	.268					
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		9	74	74	100.00	.002					
3340_	TAX SALE - CITY OWNED	RPTL	406(5)		25	240	240	100.00	.007					
GROUP C TOTAL					849		644,646		17.800					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		5	1,096	1,096	100.00	.030					
14110	USA OWNED - SPECIFIED USES	STATE L	54		3	3,880	3,880	100.00	.107					
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g		2	1,238	1,238	100.00	.034					
GROUP D TOTAL					10		6,214		.172					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		73	11,052	11,052	100.00	.305					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		269	110,059	109,812	99.78	3.032					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		134	534,333	534,333	100.00	14.754					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		15	17,338	17,338	100.00	.479					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		20	131,513	131,513	100.00	3.631					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		53	11,362	11,362	100.00	.314					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		171	78,655	78,655	100.00	2.172					
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		2	2,286	2,286	100.00	.063					
26050	AGRICULTURAL SOCIETY	RPTL	450		3	316	316	100.00	.009					
26100	VETERANS ORGANIZATION	RPTL	452		27	3,493	3,493	100.00	.096					
26250	HISTORICAL SOCIETY	RPTL	444		10	3,799	3,799	100.00	.105					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		21	3,731	3,731	100.00	.103					
27350	CEMETERY - PRIVATE	RPTL	446		112	13,882	13,882	100.00	.383					
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		6	11,355	11,355	100.00	.314					
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438		10	4,736	4,736	100.00	.131					
GROUP E TOTAL					926		937,663		25.891					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.158

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF RENSSELAER														
16 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEV AGNCY	RPTL	412-a	39	187,706	187,706	100.00	5.183						
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	1	104	104	100.00	.003						
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	6	33,141	33,141	100.00	.915						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	3,549	2,467	69.50	.068						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	143	101,227	9,762	9.64	.270						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	62	67,128	17,655	26.30	.488						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	777	7	.93	.000						
GROUP F TOTAL				253		250,842		6.926						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	6	1,400	1,400	100.00	.039						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	19	22,831	22,831	100.00	.630						
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)	23	118,938	118,938	100.00	3.284						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	7,721	7,721	100.00	.213						
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	3	41,366	38,611	93.34	1.066						
4800_	URBAN RENWL:URBAN REDEV CORP	P H FI L	211	2	8,801	7,237	82.22	.200						
GROUP G TOTAL				57		196,738		5.432						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	26	1,785	1,785	100.00	.049						
41700	AGRICULTURAL BUILDING	RPTL	483	66	18,219	3,113	17.09	.086						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,033	160,447	55,173	34.39	1.523						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	52	7,178	1,757	24.48	.049						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	93	33,721	3,401	10.09	.094						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	10	979	451	46.08	.013						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	13	1,319	312	23.64	.009						
GROUP H TOTAL				1,293		65,992		1.822						
COUNTY TOTALS					50,795	3,621,582								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.159

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF ROCKLAND														
5 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,166	246,885	14,978	6.07	.175						
4111	VETERANS - PRO RATA	RPTL	458(5)	1,264	352,001	80,154	22.77	.934						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,405	1,139,492	88,127	7.73	1.027						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	4,388	1,088,778	145,755	13.39	1.699						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	704	194,573	21,317	10.96	.249						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	2,679	2,670	99.66	.031						
41400	CLERGY	RPTL	460	171	44,023	1,048	2.38	.012						
4166	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	754	195,471	2,639	1.35	.031						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,507	515,052	196,135	38.08	2.286						
41834	STAR - ENHANCED	RPTL	425	9,249	2,113,822	948,634	44.88	11.058						
41854	STAR - BASIC	RPTL	425	48,249	12,977,759	2,942,740	22.68	34.301						
4190	PHYSICALLY DISABLED	RPTL	459	22	5,768	969	16.80	.011						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	83	28,445	6,823	23.98	.080						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	1,471	203	13.80	.002						
GROUP A TOTAL					72,975				51.896					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	47	10,212	10,212	100.00	.119						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	4	80,627	80,627	100.00	.940						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	5	1,146	1,146	100.00	.013						
GROUP B TOTAL					56				1.072					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	209	347,181	347,181	100.00	4.047						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	376	269,344	269,333	100.00	3.139						
13510	TOWN OWNED: CEMETERY	RPTL	446	14	237	237	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	279	64,207	63,181	98.40	.737						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	4	4	100.00	.000						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	115	781,630	781,513	99.99	9.110						
13850	BOCES PROPERTY	RPTL	408	3	29,629	29,629	100.00	.345						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	4,568	4,568	100.00	.053						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.160

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF ROCKLAND														
5 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	33	2,303	2,303	100.00 .027						
	GROUP C TOTAL				1,048		1,497,949	17.460						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
	14100	USA OWNED (GENERALLY)	RPTL	400(1)	6	6,396	6,396	100.00 .075						
	14110	USA OWNED - SPECIFIED USES	STATE L	54	10	11,759	11,759	100.00 .137						
	GROUP D TOTAL				16		18,155	.212						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
	21600	CLERGY RESIDENCE	RPTL	462	256	87,112	82,935	95.20 .967						
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	372	391,319	389,467	99.53 4.540						
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	275	420,816	417,610	99.24 4.868						
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	42	56,686	56,540	99.74 .659						
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	15	451,072	451,072	100.00 5.258						
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	95	463,357	462,979	99.92 5.397						
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	86	121,109	120,595	99.58 1.406						
	25400	FRATERNAL ORGANIZATION	RPTL	428	6	4,966	4,966	100.00 .058						
	25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	4	1,170	1,170	100.00 .014						
	26100	VETERANS ORGANIZATION	RPTL	452	22	6,451	6,351	98.45 .074						
	26250	HISTORICAL SOCIETY	RPTL	444	1	533	533	100.00 .006						
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	54	31,589	31,589	100.00 .368						
	27350	CEMETERY - PRIVATE	RPTL	446	69	34,097	34,097	100.00 .397						
	29500	PERFORMING ARTS BUILDINGS	RPTL	427	8	3,167	3,080	97.27 .036						
	29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	43	43	100.00 .001						
	GROUP E TOTAL				1,306		2,063,027	24.047						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
	18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	17	45,157	45,157	100.00 .526						
	19950	MUNICIPAL RAILROAD	RPTL	456	4	8,514	4,412	51.82 .051						
	27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	14	7,678	7,678	100.00 .090						
	47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	7	24,161	12,016	49.74 .140						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.161

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION	LAW	SECTION										
COUNTY OF ROCKLAND														
5 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		198	1,045,029	85,677	8.20	.999					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		8	50,533	11,070	21.91	.129					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	65,212	17,974	27.56	.210					
GROUP F TOTAL					249		183,984		2.145					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		2	65	65	100.00	.001					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		17	88,863	88,863	100.00	1.036					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		13	66,676	66,676	100.00	.777					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	26,143	26,143	100.00	.305					
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260		16	55,682	55,549	99.76	.648					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		3	1,356	1,356	100.00	.016					
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		140	14,687	1,975	13.45	.023					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		1	4,523	4,039	89.30	.047					
GROUP G TOTAL					196		244,666		2.852					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		43	26,879	17,277	64.28	.201					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		8	1,221	746	61.12	.009					
GROUP H TOTAL					51		18,023		.210					
COUNTY TOTALS														

75,906														
8,579,142														

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.162

GROUP	CODE	PROPERTY TAX EXEMPTION: DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF ST LAWRENCE														
33 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
21100		CLERGY - IN TRUST FOR CHURCH	RPTL	436	1	34	34	100.00	.001					
4100_		VETERANS - CHANGE IN LEVEL	RPTL	458(5)	770	46,598	15,786	33.88	.413					
4110_		VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	392	18,395	6,299	34.24	.165					
4111_		VETERANS - PRO RATA	RPTL	458(5)	1,203	66,564	29,140	43.78	.763					
4112_		VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,914	109,378	14,555	13.31	.381					
4113_		VETERANS-WARTIME/COMBAT	RPTL	458-a	2,113	118,283	25,988	21.97	.680					
4114_		VETERANS-WARTIME/DISABLED	RPTL	458-a	335	19,733	3,493	17.70	.091					
41300		VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	436	436	100.00	.011					
41400		CLERGY	RPTL	460	29	1,894	66	3.49	.002					
4180_		PERSON AGED 65 YRS OR OLDER	RPTL	467	1,163	44,698	17,397	38.92	.455					
41834		STAR - ENHANCED	RPTL	425	6,849	356,339	270,363	75.87	7.076					
41844		STAR - ENHANCED: MFG HOME	RPTL	425	33	3,108	796	25.62	.021					
41854		STAR - BASIC	RPTL	425	19,005	1,112,619	549,334	49.37	14.377					
41864		STAR - BASIC:MFG HOME	RPTL	425	151	9,327	2,579	27.65	.068					
4190_		PHYSICALLY DISABLED	RPTL	459	7	1,005	410	40.79	.011					
4421_		HOME IMPROVEMENTS	RPTL	421-f	17	805	40	5.01	.001					
4950_		PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	20	2,120	259	12.21	.007					
GROUP A TOTAL					34,007		936,975		24.521					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100		NY STATE OWNED PROPERTY	RPTL	404(1)	334	404,243	404,243	100.00	10.579					
12350		PUBLIC AUTHORITIES- VARIOUS	RPTL	412	219	882,699	882,699	100.00	23.101					
GROUP B TOTAL					553		1,286,942		33.680					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100		COUNTY OWNED: (GENERALLY)	RPTL	406(1)	32	29,214	29,214	100.00	.765					
13350		CITY OWNED PROP (GENERALLY)	RPTL	406(1)	100	34,165	34,165	100.00	.894					
13500		TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	435	52,111	52,111	100.00	1.364					
13510		TOWN OWNED: CEMETERY	RPTL	446	53	326	326	100.00	.009					
1357_		TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	211	211	100.00	.006					
13650		VILLAGE OWNED (GENERALLY)	RPTL	406(1)	203	31,103	31,103	100.00	.814					
13660		VILLAGE OWNED: CEMETERY	RPTL	446	4	15	15	100.00	.000					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.163

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
	CODE	DESCRIPTION									
COUNTY OF ST LAWRENCE											
33 MUNICIPALITIES GROUP C (CONT'D)											
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	7	530	530	100.00	.014			
1374_	VILLG SEWERWATER NOT IN VILLG	RPTL	406(3)	12	13,567	13,567	100.00	.355			
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	17	90,745	90,745	100.00	2.375			
13850	BOCES PROPERTY	RPTL	408	8	10,902	10,902	100.00	.285			
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	43	43	100.00	.001			
13880	UTICA TRANSIT AUTHORITY PROP	TRANS L	64	1	3,443	3,443	100.00	.090			
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	34	740	740	100.00	.019			
GROUP C TOTAL				909		267,115		6.991			
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES											
14100	USA OWNED (GENERALLY)	RPTL	400(1)	30	466,248	466,248	100.00	12.202			
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	197	197	100.00	.005			
GROUP D TOTAL				32		466,445		12.207			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
21600	CLERGY RESIDENCE	RPTL	462	29	3,506	3,506	100.00	.092			
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	343	68,997	68,997	100.00	1.806			
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	223	285,419	285,095	99.89	7.461			
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	4	290	290	100.00	.008			
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	31	47,244	47,244	100.00	1.236			
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	30	12,742	12,742	100.00	.334			
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	91	20,946	20,946	100.00	.548			
25400	FRATERNAL ORGANIZATION	RPTL	428	12	1,063	1,063	100.00	.028			
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	149	149	100.00	.004			
26050	AGRICULTURAL SOCIETY	RPTL	450	7	611	611	100.00	.016			
26100	VETERANS ORGANIZATION	RPTL	452	18	1,709	1,709	100.00	.045			
26250	HISTORICAL SOCIETY	RPTL	444	3	304	304	100.00	.008			
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	20	799	799	100.00	.021			
27350	CEMETERY - PRIVATE	RPTL	446	159	3,637	3,637	100.00	.095			
GROUP E TOTAL				972		447,092		11.701			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.164

PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
GROUP	CODE	DESCRIPTION	LAW	SECTION				
COUNTY OF ST LAWRENCE		33 MUNICIPALITIES						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	40	221,157	221,157	100.00	5.788
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	36	34,285	14,657	42.75	.384
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	194	50,638	8,354	16.50	.219
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	130	26,038	14,513	55.74	.380
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	73,029	10,633	14.56	.278
GROUP F TOTAL				403		269,314		7.048
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	1	106	106	100.00	.003
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	10	13,550	13,550	100.00	.355
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	5	8,115	8,115	100.00	.212
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	23	10,694	10,694	100.00	.280
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	2,293	2,293	100.00	.060
28520	NONPROFIT NURSING HOME CO	RPTL	422	6	5,114	5,114	100.00	.134
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	3	1,030	1,030	100.00	.027
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	4	10,596	10,596	100.00	.277
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	4,747	4,673	98.44	.122
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d	1	1,400	782	55.87	.021
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	3	9,004	9,004	100.00	.236
GROUP G TOTAL				62		65,957		1.726
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	434	19,668	19,668	100.00	.515
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	46	801	801	100.00	.021
41700	AGRICULTURAL BUILDING	RPTL	483	242	32,402	12,868	39.71	.337
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	126	10,456	722	6.91	.019
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	2	82	9	11.32	.000
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	715	84,439	6,788	8.04	.178
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	112	42,231	17,684	41.87	.463

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.165

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
CODE	DESCRIPTION	SECTION	LAW	SECTION								
COUNTY OF ST LAWRENCE			33 MUNICIPALITIES		GROUP H (CONT'D)							
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
47460	FORESTLAND CERTIF AFTER 9/74	RPTL		480-a	83	4,470	2,306	51.58	.060			
GROUP H TOTAL					1,760		60,846		1.592			
*****COUNTY TOTALS*****												
					38,716		3,821,065					

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.166

GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SARATOGA									
21 MUNICIPALITIES									
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	379	45,891	18,952	41.30	.438	
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	348	31,828	1,007	3.16	.023	
4111	VETERANS - PRO RATA	RPTL	458(5)	1,572	167,777	72,476	43.20	1.677	
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,478	409,074	52,954	12.95	1.225	
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,581	392,996	86,158	21.92	1.993	
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	545	61,686	9,358	15.17	.217	
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	11	1,447	1,110	76.69	.026	
41400	CLERGY	RPTL	460	51	6,440	182	2.83	.004	
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,135	262,894	102,930	39.15	2.381	
41834	STAR - ENHANCED	RPTL	425	8,870	987,630	430,010	43.54	9.947	
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	453	96	21.19	.002	
41854	STAR - BASIC	RPTL	425	38,248	5,089,535	1,212,735	23.83	28.054	
41864	STAR - BASIC:MFG HOME	RPTL	425	18	1,136	355	31.20	.008	
4190	PHYSICALLY DISABLED	RPTL	459	17	2,244	315	14.02	.007	
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	92	7,370	2,721	36.92	.063	
4196	HISTORIC PROPERTY	RPTL	444-a	2	341	148	43.36	.003	
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	42	5,584	476	8.52	.011	
GROUP A TOTAL					60,394		1,991,983		46.081
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	216	165,845	165,845	100.00	3.837	
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	23,871	23,871	100.00	.552	
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	1,134	1,134	100.00	.026	
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	13,756	13,756	100.00	.318	
GROUP B TOTAL					224		204,606		4.733
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	106	63,532	63,532	100.00	1.470	
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	134	41,399	41,399	100.00	.958	
13370	CITY OWNED: CEMETERY	RPTL	446	5	59	59	100.00	.001	
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	604	74,252	74,252	100.00	1.718	
13510	TOWN OWNED: CEMETERY	RPTL	446	58	505	505	100.00	.012	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.167

PROPERTY TAX EXEMPTION:			LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
GROUP	CODE	DESCRIPTION	LAW	SECTION		(000)	(000)					
COUNTY OF SARATOGA												
21 MUNICIPALITIES GROUP C (CONT'D)												
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
1359		TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	45	20,697	20,697	100.00	.479			
13650		VILLAGE OWNED (GENERALLY)	RPTL	406(1)	183	12,353	12,353	100.00	.286			
13660		VILLAGE OWNED: CEMETERY	RPTL	446	3	67	67	100.00	.002			
1374		VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	825	825	100.00	.019			
13800		SCHOOL DISTRICT PROPERTY	RPTL	408	103	340,615	340,615	100.00	7.880			
13810		DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	1	12	12	100.00	.000			
13850		BOCES PROPERTY	RPTL	408	1	60	60	100.00	.001			
13870		SPECIAL DISTRICT PROPERTY	RPTL	410	9	3,134	3,134	100.00	.073			
1402		SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	13	5,930	5,930	100.00	.137			
3340		TAX SALE - CITY OWNED	RPTL	406(5)	15	267	267	100.00	.006			
GROUP C TOTAL					1,284		563,707		13.040			
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES												
14100		USA OWNED (GENERALLY)	RPTL	400(1)	43	381,556	381,556	100.00	8.827			
14110		USA OWNED - SPECIFIED USES	STATE L	54	5	2,420	2,420	100.00	.056			
14120		USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	2,145	2,145	100.00	.050			
GROUP D TOTAL					49		386,121		8.932			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600		CLERGY RESIDENCE	RPTL	462	40	5,033	5,033	100.00	.116			
25110		NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	285	134,208	133,576	99.53	3.090			
25120		NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	48	31,512	31,512	100.00	.729			
25130		NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	11	2,112	2,112	100.00	.049			
25210		NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	17	50,168	50,168	100.00	1.161			
25230		NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	68	20,673	20,673	100.00	.478			
2530		NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	78	334,523	334,350	99.95	7.735			
25400		FRATERNAL ORGANIZATION	RPTL	428	2	142	142	100.00	.003			
25500		NONPROFIT MEDICAL OR DENTAL	RPTL	486	4	374	374	100.00	.009			
25600		NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	2,000	2,000	100.00	.046			
26050		AGRICULTURAL SOCIETY	RPTL	450	12	1,816	1,816	100.00	.042			
26100		VETERANS ORGANIZATION	RPTL	452	26	5,333	5,333	100.00	.123			
26250		HISTORICAL SOCIETY	RPTL	444	13	784	784	100.00	.018			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.168

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SARATOGA		21 MUNICIPALITIES		GROUP E (CONT'D)				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	56	10,494	10,494	100.00	.243
27350	CEMETERY - PRIVATE	RPTL	446	82	3,827	3,827	100.00	.089
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	199	199	100.00	.005
GROUP E TOTAL				744		602,393		13.935
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	80	431,769	431,769	100.00	9.988
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	11	6,657	3,072	46.15	.071
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	1,406	729	51.87	.017
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	4	1,832	311	16.98	.007
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	4	5,349	1,849	34.57	.043
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	31,210	30,051	96.29	.695
GROUP F TOTAL				106		467,781		10.821
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	1	5	5	100.00	.000
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	5	31,025	31,025	100.00	.718
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	3,661	3,661	100.00	.085
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	16	16,813	16,813	100.00	.389
28520	NONPROFIT NURSING HOME CO	RPTL	422	3	318	318	100.00	.007
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	27	1,379	122	8.81	.003
4806_	CLASS A&B MULTIPLE DWELLINGS	RPTL	488-a	1	1,534	1,381	90.00	.032
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H F I L	33(1)(a)	2	4,604	4,604	100.00	.107
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	4	6,484	6,484	100.00	.150
GROUP G TOTAL				62		64,413		1.490
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	40	751	751	100.00	.017
41700	AGRICULTURAL BUILDING	RPTL	483	57	13,770	3,616	26.26	.084
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	656	94,597	21,402	22.62	.495
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	47	8,022	3,385	42.19	.078

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
COUNTY OF SCHENECTADY								
6 MUNICIPALITIES								
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS								
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	928	88,620	39,320	44.37	1.401
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,338	108,335	39,832	36.77	1.419
4111_	VETERANS - PRO RATA	RPTL	458(5)	1,057	101,285	45,729	45.15	1.629
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,029	286,958	39,539	13.78	1.409
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,305	290,027	68,051	23.46	2.425
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	420	37,103	6,466	17.43	.230
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	6	726	781	107.54	.028
41400	CLERGY	RPTL	460	53	5,461	477	8.73	.017
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,671	253,488	99,361	39.20	3.540
41834	STAR - ENHANCED	RPTL	425	8,963	714,356	410,009	57.40	14.609
41844	STAR - ENHANCED: MFG HOME	RPTL	425	10	406	230	56.59	.008
41854	STAR - BASIC	RPTL	425	26,241	2,692,867	731,153	27.15	26.052
41864	STAR - BASIC:MFG HOME	RPTL	425	35	1,684	469	27.84	.017
4190_	PHYSICALLY DISABLED	RPTL	459	12	1,477	260	17.61	.009
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	99	6,400	2,503	39.12	.089
4421_	HOME IMPROVEMENTS	RPTL	421-f	23	2,022	243	12.03	.009
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	456	40	8.69	.001
GROUP A TOTAL				49,194		1,484,463		52.894
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	71	72,902	72,902	100.00	2.598
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	12	12	100.00	.000
GROUP B TOTAL				72		72,914		2.598
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	72	79,873	79,873	100.00	2.846
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	318	130,682	130,682	100.00	4.656
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	179	61,112	61,112	100.00	2.178
13510	TOWN OWNED: CEMETERY	RPTL	446	1	2	2	100.00	.000
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	26	2,357	2,357	100.00	.084
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	133	133	100.00	.005
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	653	653	100.00	.023

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION:			LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
GROUP	CODE	DESCRIPTION	LAW	SECTION								
COUNTY OF SCHENECTADY			6 MUNICIPALITIES		GROUP C (CONT'D)							
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		59	196,530	196,530	100.00	.7003			
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		41	10,851	10,851	100.00	.387			
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	1,350	1,350	100.00	.048			
13970	REGIONAL OTB CORPORATION	RACING L	513		4	1,333	1,333	100.00	.048			
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		15	312	312	100.00	.011			
3340_	TAX SALE - CITY OWNED	RPTL	406(5)		261	7,761	7,761	100.00	.277			
GROUP C TOTAL					983		492,949		17.565			
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES												
14100	USA OWNED (GENERALLY)	RPTL	400(1)		29	180,095	180,095	100.00	6.417			
14110	USA OWNED - SPECIFIED USES	STATE L	54		8	5,208	5,208	100.00	.186			
GROUP D TOTAL					37		185,303		6.603			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600	CLERGY RESIDENCE	RPTL	462		69	9,692	9,507	98.08	.339			
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		227	93,997	93,910	99.91	3.346			
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		17	21,880	21,850	99.86	.779			
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		21	20,095	20,095	100.00	.716			
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		27	99,426	98,231	98.80	3.500			
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		15	7,761	7,761	100.00	.277			
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		96	26,247	26,169	99.70	.933			
25400	FRATERNAL ORGANIZATION	RPTL	428		5	1,805	1,805	100.00	.064			
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		1	1,678	1,678	100.00	.060			
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		1	105	105	100.00	.004			
25700	INFANT HOME	RPTL	440		1	38	38	100.00	.001			
26050	AGRICULTURAL SOCIETY	RPTL	450		2	155	155	100.00	.006			
26100	VETERANS ORGANIZATION	RPTL	452		8	1,223	1,223	100.00	.044			
26250	HISTORICAL SOCIETY	RPTL	444		10	3,274	3,274	100.00	.117			
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		7	527	527	100.00	.019			
27350	CEMETERY - PRIVATE	RPTL	446		44	8,253	8,253	100.00	.294			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.172

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF SCHENECTADY														
6 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
29500	PERFORMING ARTS BUILDINGS	RPTL	427		4	817	817	100.00	.029					
GROUP E TOTAL					555		295,398		10.526					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		71	92,755	92,755	100.00	3.305					
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		1	952	952	100.00	.034					
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		1	129	129	100.00	.005					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		123	456,634	23,473	5.14	.836					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		5	23,911	6,698	28.01	.239					
47700	FALLOUT SHELTER FACILITIES	RPTL	479		1	79	1	.63	.000					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	19,200	1,679	8.74	.060					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		4	390,570	16,794	4.30	.598					
GROUP F TOTAL					207		142,481		5.077					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		42	493	493	100.00	.018					
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		41	92,638	92,638	100.00	3.301					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	15,249	15,249	100.00	.543					
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	1,757	1,757	100.00	.063					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		29	6,485	6,485	100.00	.231					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		1	2,924	2,924	100.00	.104					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		15	5,637	4,538	80.50	.162					
GROUP G TOTAL					132		124,084		4.421					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		9	2,258	154	6.80	.006					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		57	8,856	2,297	25.93	.082					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		7	1,257	149	11.86	.005					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		3	1,086	193	17.75	.007					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		1	22	18	80.00	.001					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.173

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION	LAW	SECTION							
COUNTY OF SCHENECTADY			6 MUNICIPALITIES		GROUP H (CONT'D)						
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		3	354	130	36.73	.005		
GROUP H TOTAL					80		2,941		.105		
*****COUNTY TOTALS*****											
*****51,270 2,806,484*****											

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.174

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
COUNTY OF SCHOHARIE								
16 MUNICIPALITIES								
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS								
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	305	22,747	13,021	57.25	1.860
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	50	2,565	401	15.65	.057
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	639	48,186	5,187	10.76	.741
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	790	61,132	10,676	17.46	1.525
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	156	11,490	1,949	16.96	.278
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	74	68	91.00	.010
41400	CLERGY	RPTL	460	5	358	7	2.00	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	653	42,511	14,322	33.69	2.046
41834	STAR - ENHANCED	RPTL	425	2,025	156,936	90,987	57.98	12.995
41854	STAR - BASIC	RPTL	425	5,713	450,935	174,726	38.75	24.955
41864	STAR - BASIC:MFG HOME	RPTL	425	3	247	30	12.05	.004
4190_	PHYSICALLY DISABLED	RPTL	459	1	96	0	.34	.000
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	271	45	16.81	.007
GROUP A TOTAL				10,344		311,419		44.478
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	32	94,447	94,447	100.00	13.489
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	7	2,317	2,317	100.00	.331
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L	657	5	600	600	100.00	.086
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	4	135	135	100.00	.019
GROUP B TOTAL				48		97,499		13.925
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	17	17	100.00	.003
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	14	11,080	11,080	100.00	1.583
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	106	6,107	6,107	100.00	.872
13510	TOWN OWNED: CEMETERY	RPTL	446	34	416	416	100.00	.059
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	2	2	100.00	.000
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	74	6,596	6,596	100.00	.942
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	13	13	100.00	.002
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	515	515	100.00	.074
13800	SCHOOL DISTRICT-PROPERTY	RPTL	408	19	74,537	74,537	100.00	10.646
13850	BOCES PROPERTY	RPTL	408	1	1,347	1,347	100.00	.192
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	483	483	100.00	.069

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.175

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF SCHOHARIE										
16 MUNICIPALITIES GROUP C CONT'D										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	586	586	100.00	.084		
GROUP C TOTAL				263		101,699		14.525		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14110	USA OWNED - SPECIFIED USES	STATE L	54	3	699	699	100.00	.100		
GROUP D TOTAL				3		699		.100		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	18	1,550	1,550	100.00	.221		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	117	21,971	21,971	100.00	3.138		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	11	2,708	2,708	100.00	.387		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	18	990	990	100.00	.141		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	2	12,568	12,568	100.00	1.795		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	17	723	723	100.00	.103		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	38	4,311	4,311	100.00	.616		
25400	FRATERNAL ORGANIZATION	RPTL	428	2	68	68	100.00	.010		
26050	AGRICULTURAL SOCIETY	RPTL	450	5	765	765	100.00	.109		
26100	VETERANS ORGANIZATION	RPTL	452	5	244	244	100.00	.035		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	20	2,755	2,755	100.00	.394		
27350	CEMETERY - PRIVATE	RPTL	446	48	114	114	100.00	.016		
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	1	126	126	100.00	.018		
GROUP E TOTAL				302		48,893		6.983		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	17	71,830	71,830	100.00	10.259		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	25	18,834	3,373	17.91	.482		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	20	14,642	2,769	18.91	.395		
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	17,378	1,417	8.16	.202		
GROUP F TOTAL				63		79,389		11.339		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.176

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SCHOHARIE								
16 MUNICIPALITIES								
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	2,013	2,013	100.00	.288
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	10	1,265	1,265	100.00	.181
GROUP G TOTAL				13		3,278		.468
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	290	29,867	29,867	100.00	4.266
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	1	169	169	100.00	.024
41700	AGRICULTURAL BUILDING	RPTL	483	80	9,364	1,628	17.38	.233
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	708	66,774	19,045	28.52	2.720
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	178	15,293	3,509	22.94	.501
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	142	21,392	1,188	5.55	.170
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	63	10	16.08	.001
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	52	4,418	1,868	42.29	.267
GROUP H TOTAL				1,452		57,284		8.182
COUNTY TOTALS				12,488		700,160		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF SCHUYLER														
8 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	574	37,820	1,709	4.52	.621						
41400	CLERGY	RPTL	460	10	704	16	2.23	.006						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	339	18,071	6,365	35.22	2.313						
41834	STAR - ENHANCED	RPTL	425	1,407	90,826	60,461	66.57	21.966						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	11	963	231	23.96	.084						
41854	STAR - BASIC	RPTL	425	3,443	233,138	100,222	42.99	36.412						
41864	STAR - BASIC:MFG HOME	RPTL	425	29	3,822	354	9.27	.129						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	3	178	81	45.37	.029						
4421_	HOME IMPROVEMENTS	RPTL	421-f	1	75	4	4.74	.001						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	25	2,613	241	9.22	.088						
GROUP A TOTAL				5,842		169,684		61.647						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	93	5,876	5,876	100.00	2.135						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	15	15	100.00	.006						
GROUP B TOTAL				94		5,891		2.140						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	23	4,336	4,336	100.00	1.575						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	43	2,373	2,373	100.00	.862						
13510	TOWN OWNED: CEMETERY	RPTL	446	33	159	159	100.00	.058						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	80	7,156	7,156	100.00	2.600						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	8	2,168	2,168	100.00	.788						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	19	19,123	19,123	100.00	6.948						
GROUP C TOTAL				206		35,315		12.830						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	30	7,638	7,638	100.00	2.775						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.178

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF SCHUYLER										
8 MUNICIPALITIES GROUP D (CONT'D)										
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	182	182	100.00	.066		
GROUP D TOTAL				31		7,820		2.841		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	5	295	295	100.00	.107		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	75	7,873	7,831	99.47	2.845		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	45	2,073	2,073	100.00	.753		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	7	1,469	1,469	100.00	.534		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	3	6,314	6,314	100.00	2.294		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	6	1,059	1,059	100.00	.385		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	6	690	529	76.68	.192		
25400	FRATERNAL ORGANIZATION	RPTL	428	1	39	39	100.00	.014		
26050	AGRICULTURAL SOCIETY	RPTL	450	3	96	96	100.00	.035		
26100	VETERANS ORGANIZATION	RPTL	452	4	252	252	100.00	.092		
26250	HISTORICAL SOCIETY	RPTL	444	1	138	138	100.00	.050		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	13	1,353	1,353	100.00	.492		
27350	CEMETERY - PRIVATE	RPTL	446	12	235	235	100.00	.085		
GROUP E TOTAL				181		21,683		7.878		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	8	9,835	9,835	100.00	3.573		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	64	12,355	2,185	17.69	.794		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	1	445	105	23.54	.038		
GROUP F TOTAL				73		12,125		4.405		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	3	714	714	100.00	.260		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	1	164	164	100.00	.059		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.179

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SCHUYLER		8 MUNICIPALITIES		GROUP G (CONT'D)				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	2	1,067	1,032	96.74	.375
GROUP G TOTAL				6		1,910		.694
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	190	11,104	11,104	100.00	4.034
41700	AGRICULTURAL BUILDING	RPTL	483	75	9,679	2,198	22.71	.799
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	231	16,121	4,116	25.53	1.495
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	198	11,671	3,207	27.48	1.165
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	15	3,956	194	4.90	.071
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	1	87	1	1.12	.000
GROUP H TOTAL				710		20,820		7.564
COUNTY TOTALS				7,147		275,250		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.180

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF SENECA										
10 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	209	16,040	567	3.54	.050		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	806	62,125	6,500	10.46	.572		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	885	66,009	11,743	17.79	1.032		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	237	16,860	2,804	16.63	.247		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	185	154	83.42	.014		
41400	CLERGY	RPTL	460	10	718	15	2.13	.001		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	552	32,873	10,873	33.08	.956		
41834	STAR - ENHANCED	RPTL	425	2,279	174,395	101,393	58.14	8.914		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	69	33	47.18	.003		
41854	STAR - BASIC	RPTL	425	5,797	475,229	174,212	36.66	15.316		
41864	STAR - BASIC:MFG HOME	RPTL	425	5	388	50	12.90	.004		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	17	807	341	42.21	.030		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	54	3	4.81	.000		
GROUP A TOTAL				10,802		308,688		27.138		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	122	458,964	458,964	100.00	40.349		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2	707	707	100.00	.062		
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	2	561	561	100.00	.049		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	5	683	683	100.00	.060		
GROUP B TOTAL				131		460,915		40.520		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	22	18,267	18,267	100.00	1.606		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	73	7,609	7,609	100.00	.669		
13510	TOWN OWNED: CEMETERY	RPTL	446	2	5	5	100.00	.000		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	71	16,564	16,564	100.00	1.456		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	550	550	100.00	.048		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	14	1,799	1,675	93.15	.147		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	32	45,414	45,414	100.00	3.993		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.181

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION	LAW	SECTION										
COUNTY OF SENECA														
10 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13970	REGIONAL OTB CORPORATION	RACING L	513		1	293	293	100.00	.026					
GROUP C TOTAL					217		90,377		.7945					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)		113	97,788	97,788	100.00	8.597					
14110	USA OWNED - SPECIFIED USES	STATE L	54		1	565	565	100.00	.050					
GROUP D TOTAL					114		98,353		.8647					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		8	656	656	100.00	.058					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		66	17,989	17,989	100.00	1.582					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		19	3,511	3,511	100.00	.309					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		1	24	24	100.00	.002					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		3	9,658	9,658	100.00	.849					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		16	6,122	6,122	100.00	.538					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		21	4,198	4,198	100.00	.369					
26050	AGRICULTURAL SOCIETY	RPTL	450		2	587	587	100.00	.052					
26100	VETERANS ORGANIZATION	RPTL	452		10	1,685	1,685	100.00	.148					
26250	HISTORICAL SOCIETY	RPTL	444		1	255	255	100.00	.022					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		20	2,422	2,422	100.00	.213					
27350	CEMETERY - PRIVATE	RPTL	446		31	748	748	100.00	.066					
GROUP E TOTAL					198		47,855		4.207					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		30	61,076	61,076	100.00	5.369					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		1	486	174	35.79	.015					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		132	50,619	13,560	26.79	1.192					
GROUP F TOTAL					163		74,810		6.577					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.182

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF SENECA										
10 MUNICIPALITIES										
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	2	24	24	100.00	.002		
41700	AGRICULTURAL BUILDING	RPTL	483	216	33,931	8,171	24.08	.718		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,476	136,522	45,687	33.46	4.016		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	2	480	7	1.37	.001		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	123	20,595	542	2.63	.048		
42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	226	75	33.14	.007		
GROUP H TOTAL				1,821		54,506		4.792		
COUNTY TOTALS				13,458		1,137,492				

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.183

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE			
	CODE	DESCRIPTION			(000)	(000)					
COUNTY OF STEUBEN		34 MUNICIPALITIES									
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS											
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	203	15,606	6,428	41.19	.358			
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,224	69,259	10,218	14.75	.570			
4111	VETERANS - PRO RATA	RPTL	458(5)	20	1,120	572	51.06	.032			
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,003	140,443	13,979	9.95	.779			
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,231	145,640	25,645	17.61	1.429			
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	447	29,652	4,406	14.86	.246			
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	543	543	100.00	.030			
41400	CLERGY	RPTL	460	49	3,797	171	4.52	.010			
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,030	99,750	42,100	42.21	2.347			
41834	STAR - ENHANCED	RPTL	425	6,593	416,718	272,257	65.33	15.175			
41844	STAR - ENHANCED: MFG HOME	RPTL	425	21	2,038	438	21.49	.024			
41854	STAR - BASIC	RPTL	425	17,883	1,285,703	534,547	41.58	29.794			
41864	STAR - BASIC:MFG HOME	RPTL	425	84	7,150	1,280	17.90	.071			
4190	PHYSICALLY DISABLED	RPTL	459	12	699	221	31.54	.012			
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	91	3,778	1,645	43.55	.092			
4199	CERTAIN LIVING QUARTERS	RPTL	469	1	59	8	13.63	.000			
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	8	730	55	7.51	.003			
GROUP A TOTAL				32,907		914,513		50.971			
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES											
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	120	16,279	16,279	100.00	.907			
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	3	345	345	100.00	.019			
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	16	35	35	100.00	.002			
GROUP B TOTAL				139		16,659		.929			
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	58	45,423	45,423	100.00	2.532			
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	197	23,683	23,679	99.99	1.320			
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	9	4,382	4,382	100.00	.244			
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	206	17,079	17,079	100.00	.952			
13510	TOWN OWNED: CEMETERY	RPTL	446	178	1,255	1,255	100.00	.070			
1357	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	4,214	4,214	100.00	.235			
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	154	27,420	27,420	100.00	1.528			
13660	VILLAGE OWNED: CEMETERY	RPTL	446	15	838	838	100.00	.047			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.184

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF STEUBEN										
34 MUNICIPALITIES GROUP C CONT'D										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	12	1,290	1,290	100.00	.072		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	125	244,095	244,095	100.00	13.605		
13850	BOCES PROPERTY	RPTL	408	10	11,161	10,535	94.39	.587		
13970	REGIONAL OTB CORPORATION	RACING L	513	1	138	138	100.00	.008		
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	1	2	2	100.00	.000		
GROUP C TOTAL				967		380,350		21.199		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	24	38,263	38,263	100.00	2.133		
GROUP D TOTAL				24		38,263		2.133		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	29	1,794	1,794	100.00	.100		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	313	73,953	73,895	99.92	4.119		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	28	6,706	6,706	100.00	.374		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	34	4,997	4,997	100.00	.279		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	49	41,043	40,700	99.16	2.269		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	23	5,832	5,832	100.00	.325		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	23	5,167	5,167	100.00	.288		
25400	FRATERNAL ORGANIZATION	RPTL	428	8	529	529	100.00	.030		
26050	AGRICULTURAL SOCIETY	RPTL	450	15	1,362	1,362	100.00	.076		
26100	VETERANS ORGANIZATION	RPTL	452	25	2,974	2,974	100.00	.166		
26250	HISTORICAL SOCIETY	RPTL	444	11	813	813	100.00	.045		
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	4	2,034	2,034	100.00	.113		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	53	4,306	4,306	100.00	.240		
27350	CEMETERY - PRIVATE	RPTL	446	64	2,014	2,014	100.00	.112		
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	1,224	1,224	100.00	.068		
GROUP E TOTAL				681		154,347		8.603		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	89	87,357	87,357	100.00	4.869		
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	2	92	92	100.00	.005		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.185

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF STEUBEN														
34 MUNICIPALITIES GROUP F CONT'D														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	9	250	250	100.00	.014						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	35	73,696	39,515	53.62	2.202						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	151	128,162	14,456	11.28	.806						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	30	12,774	3,646	28.54	.203						
47700	FALLOUT SHELTER FACILITIES	RPTL	479	1	81	4	4.40	.000						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	3	11,987	2,117	17.66	.118						
GROUP F TOTAL				320		147,437		8.218						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	15	444	444	100.00	.025						
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L	36-a(2)	16	18,561	18,561	100.00	1.035						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	13	13,416	13,416	100.00	.748						
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260	1	54	54	100.00	.003						
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	1,200	1,200	100.00	.067						
GROUP G TOTAL				46		33,675		1.877						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	132	8,543	8,543	100.00	.476						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	6	131	131	100.00	.007						
41700	AGRICULTURAL BUILDING	RPTL	483	278	36,395	7,681	21.10	.428						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,578	109,310	23,426	21.43	1.306						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	232	15,760	2,993	18.99	.167						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	129	23,162	3,729	16.10	.208						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	652	261	39.99	.015						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	8	6	76.09	.000						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	31	1,384	699	50.48	.039						
GROUP H TOTAL				2,390		47,469		2.646						
COUNTY TOTALS														
37,511														
1,794,175*														

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.186

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF SUFFOLK											
10 MUNICIPALITIES											
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS											
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	95	37,361	12,032	32.20	.022			
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	32,343	7,026,295	3,650,394	51.95	6.601			
4111	VETERANS - PRO RATA	RPTL	458(5)	7,131	1,349,221	609,517	45.18	1.102			
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	18,625	4,125,157	500,991	12.14	.906			
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	14,254	3,101,313	628,586	20.27	1.137			
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,250	247,029	66,891	27.08	.121			
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	83	24,931	24,329	97.59	.044			
41400	CLERGY	RPTL	460	492	116,223	35,030	30.14	.063			
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	21,534	3,669,898	1,400,520	38.16	2.533			
41834	STAR - ENHANCED	RPTL	425	57,098	11,021,563	4,255,017	38.61	7.694			
41844	STAR - ENHANCED: MFG HOME	RPTL	425	322	63,637	15,441	24.26	.028			
41854	STAR - BASIC	RPTL	425	252,351	57,949,712	11,345,214	19.58	20.515			
41864	STAR - BASIC:MFG HOME	RPTL	425	56	44,408	6,398	14.41	.012			
4190	PHYSICALLY DISABLED	RPTL	459	61	22,228	3,496	15.73	.006			
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	531	94,971	38,816	40.87	.070			
4421	HOME IMPROVEMENTS	RPTL	421-f	1,893	588,917	72,030	12.23	.130			
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	47	19,825	1,542	7.78	.003			
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	96	2,663	2,663	100.00	.005			
GROUP A TOTAL				408,262		22,668,907		40.992			
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES											
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	1,923	13,877,173	13,877,173	100.00	25.094			
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	194	371,486	371,486	100.00	.672			
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L	657	4	328,623	328,623	100.00	.594			
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	82	375,524	375,524	100.00	.679			
GROUP B TOTAL				2,203		14,952,806		27.039			
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	13	28,623	28,623	100.00	.052			
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	7,667	2,058,673	2,057,485	99.94	3.721			
13110	COUNTY OWNED: CEMETERY	RPTL	446	6	422	422	100.00	.001			
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	1	1,057	1,057	100.00	.002			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.187

GROUP	CODE	PROPERTY TAX EXEMPTION: DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	EXEMPT	EXEMPT					
COUNTY OF SUFFOLK														
10 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1324		CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	44	65,665	65,665	100.00	.119					
13500		TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	9,007	2,239,056	2,239,056	100.00	4.049					
13510		TOWN OWNED: CEMETERY	RPTL	446	57	1,528	1,528	100.00	.003					
13520		TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	1	26	26	100.00	.000					
1359		TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	7	705	705	100.00	.001					
13650		VILLAGE OWNED (GENERALLY)	RPTL	406(1)	979	357,164	357,164	100.00	.646					
13660		VILLAGE OWNED: CEMETERY	RPTL	446	10	1,185	1,185	100.00	.002					
13750		VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	1	6	6	100.00	.000					
13800		SCHOOL DISTRICT PROPERTY	RPTL	408	865	4,242,904	4,242,904	100.00	7.672					
13850		BOCES PROPERTY	RPTL	408	22	21,538	21,538	100.00	.039					
13870		SPECIAL DISTRICT PROPERTY	RPTL	410	134	67,318	66,913	99.40	.121					
13890		MISC LOCAL PUBLIC AUTHORITY	RPTL	412	322	164,090	164,090	100.00	.297					
13970		REGIONAL OTB CORPORATION	RACING L	513	1	1,527	1,527	100.00	.003					
3320		TAX SALE - COUNTY OWNED	RPTL	406(5)	578	37,949	37,054	97.64	.067					
GROUP C TOTAL						19,715			16.793					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100		USA OWNED (GENERALLY)	RPTL	400(1)	573	2,439,960	2,439,960	100.00	4.412					
14110		USA OWNED - SPECIFIED USES	STATE L	54	35	279,856	279,856	100.00	.506					
14120		USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	286	286	100.00	.001					
14300		INDIAN RESERVATION	RPTL	454	4	2,618	2,618	100.00	.005					
GROUP D TOTAL						613			4.923					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600		CLERGY RESIDENCE	RPTL	462	297	172,581	172,581	100.00	.312					
25110		NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	998	952,165	952,059	99.99	1.722					
25120		NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	81	139,067	138,832	99.83	.251					
25130		NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	343	243,611	243,611	100.00	.441					
25210		NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	97	538,279	538,279	100.00	.973					
25230		NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	107	74,753	74,082	99.10	.134					
2530		NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	851	833,679	830,481	99.62	1.502					
25400		FRATERNAL ORGANIZATION	RPTL	428	16	5,376	5,376	100.00	.010					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.188

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF SUFFOLK														
10 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	10	102,152	102,152	100.00	.185						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	16	57,561	57,561	100.00	.104						
25700	INFANT HOME	RPTL	440	5	1,840	1,840	100.00	.003						
26100	VETERANS ORGANIZATION	RPTL	452	54	14,959	14,959	100.00	.027						
26250	HISTORICAL SOCIETY	RPTL	444	24	9,386	9,386	100.00	.017						
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	131	44,949	44,949	100.00	.081						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	416	202,703	202,703	100.00	.367						
27350	CEMETERY - PRIVATE	RPTL	446	168	147,562	147,562	100.00	.267						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	6	3,783	3,783	100.00	.007						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	479	479	100.00	.001						
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	7	7	100.00	.000						
GROUP E TOTAL				3,623		3,540,682		6.403						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	247	976,523	976,523	100.00	1.766						
19950	MUNICIPAL RAILROAD	RPTL	456	223	116,968	116,968	100.00	.212						
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	28	19,011	19,011	100.00	.034						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	29	29	100.00	.000						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	638	2,978,488	372,796	12.52	.674						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	21	110,871	25,456	22.96	.046						
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	11	1,403	753	53.68	.001						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	6	2,200,362	31,996	1.45	.058						
GROUP F TOTAL				1,179		1,543,532		2.791						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	149	25,960	25,960	100.00	.047						
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	126	55,959	55,959	100.00	.101						
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	2	0	0	0.00							
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	8,165	8,165	100.00	.015						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	7	35,794	35,794	100.00	.065						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	171	50,210	50,210	100.00	.091						
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	2,158	1,881	87.17	.003						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.189

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF SUFFOLK															
10 MUNICIPALITIES GROUP G (CONT'D)															
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
48640	LTD PROFIT NURSING HOME CO	PUB HEL L	2864		12	41,101	41,101	100.00	.074						
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		6	2,707	2,707	100.00	.005						
GROUP G TOTAL					476		221,777		.401						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
32252	NYS OWNED REFORESTED LAND	RPTL	534		7	2,444	2,444	100.00	.004						
41700	AGRICULTURAL BUILDING	RPTL	483		75	49,234	13,408	27.23	.024						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,144	356,677	233,234	65.39	.422						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		448	176,322	107,178	60.79	.194						
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		2	320	70	21.78	.000						
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	1,096	83	7.54	.000						
GROUP H TOTAL					1,678		356,417		.645						
COUNTY TOTALS															
						437,759	55,301,224								

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.190

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)	OF EXEMPT	TOTAL COUNTY EXEMPT VALUE					
COUNTY OF SULLIVAN														
15 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	433	31,322	3,205	10.23	.215						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,537	140,916	15,905	11.29	1.065						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,919	170,889	32,367	18.94	2.167						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	397	36,252	5,401	14.90	.362						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	89	89	100.00	.006						
41400	CLERGY	RPTL	460	28	2,283	40	1.74	.003						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,076	79,798	27,572	34.55	1.846						
41834	STAR - ENHANCED	RPTL	425	4,275	394,219	201,692	51.16	13.501						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	433	64	14.74	.004						
41854	STAR - BASIC	RPTL	425	10,689	1,031,116	333,091	32.30	22.296						
41864	STAR - BASIC:MFG HOME	RPTL	425	1	114	21	18.04	.001						
4190	PHYSICALLY DISABLED	RPTL	459	4	401	74	18.51	.005						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	8	508	197	38.82	.013						
4421	HOME IMPROVEMENTS	RPTL	421-f	59	7,174	1,229	17.13	.082						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	5	539	42	7.83	.003						
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	1	87	15	17.86	.001						
GROUP A TOTAL						20,436		621,004	41.568					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	100	163,153	163,153	100.00	10.921						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	8	1,126	1,126	100.00	.075						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	2	1,271	1,271	100.00	.085						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	12	882	882	100.00	.059						
GROUP B TOTAL						122		166,432	11.140					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	87	12,521	12,521	100.00	.838						
1011	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	8	181	181	100.00	.012						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	88	51,238	51,238	100.00	3.430						
1323	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	111	111	100.00	.007						
1324	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	2	1,091	1,091	100.00	.073						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	317	48,854	48,854	100.00	3.270						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.191

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF SULLIVAN														
15 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13510	TOWN OWNED: CEMETERY	RPTL	446	9	42	42	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	73	8,114	8,114	100.00	.543						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	3	160	160	100.00	.011						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	33	6,223	6,210	99.80	.416						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	41	109,718	109,718	100.00	7.344						
13850	BOCES PROPERTY	RPTL	408	1	4,692	4,692	100.00	.314						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	57	9,346	9,346	100.00	.626						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	2,565	2,565	100.00	.172						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	61	1,783	1,783	100.00	.119						
3370_	TAX SALE - VILLAGE OWNED	RPTL	406(5)	14	176	176	100.00	.012						
GROUP C TOTAL				797		256,802		17.190						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	9	9,172	9,172	100.00	.614						
14110	USA OWNED - SPECIFIED USES	STATE L	54	9	1,665	1,665	100.00	.112						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	17	17	100.00	.001						
GROUP D TOTAL				19		10,854		.727						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	18	1,304	1,304	100.00	.087						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	461	136,160	135,889	99.80	9.096						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	84	46,585	46,554	99.93	3.116						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	51	20,520	20,520	100.00	1.374						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	5	30,232	30,232	100.00	2.024						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	61	10,396	10,396	100.00	.696						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	50	12,196	11,585	94.99	.776						
25400	FRATERNAL ORGANIZATION	RPTL	428	2	168	168	100.00	.011						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	6	994	994	100.00	.067						
26050	AGRICULTURAL SOCIETY	RPTL	450	2	426	426	100.00	.029						
26100	VETERANS ORGANIZATION	RPTL	452	12	858	858	100.00	.058						
26250	HISTORICAL SOCIETY	RPTL	444	1	86	86	100.00	.006						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	36	4,837	4,837	100.00	.324						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION:		LAW REFERENCE:	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
GROUP	CODE	DESCRIPTION	LAW	SECTION			
COUNTY OF SULLIVAN							
15 MUNICIPALITIES GROUP E (CONT'D)							
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
27350	CEMETERY - PRIVATE	RPTL	446	178	3,485	3,485	100.00 .233
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	190	4	1.94 .000
GROUP E TOTAL				968		267,338	17.895
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	39	47,621	47,621	100.00 3.188
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	16	1,083	1,083	100.00 .073
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	33,110	11,356	34.30 .760
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	63	22,354	1,730	7.74 .116
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	67	21,111	3,078	14.58 .206
GROUP F TOTAL				190		64,868	4.342
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	6	36	36	100.00 .002
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	4	4,025	4,025	100.00 .269
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	3,002	3,002	100.00 .201
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	376	376	100.00 .025
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	10	10,676	10,676	100.00 .715
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696	1	3,052	3,052	100.00 .204
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	1	5,286	5,286	100.00 .354
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	1,517	1,517	100.00 .102
GROUP G TOTAL				27		27,970	1.872
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
32252	NYS OWNED REFORESTED LAND	RPTL	534	2	127	127	100.00 .009
41700	AGRICULTURAL BUILDING	RPTL	483	88	15,409	2,856	18.54 .191
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	728	91,875	30,900	33.63 2.068
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	21	2,367	701	29.61 .047
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	52	14,380	437	3.04 .029
4211_	HISTORIC BARNS	RPTL	483-b	1	2,787	32	1.15 .002
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	985	31	3.10 .002

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SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION								
COUNTY OF SULLIVAN			15 MUNICIPALITIES			GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		22	2,546	1,196	46.99	.080	
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		609	84,014	41,788	49.74	2.797	
GROUP H TOTAL						1,526	78,068		5.226	
COUNTY TOTALS						24,101	1,493,956			

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF TIOGA														
9 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	2	140	140	100.00	.017						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	344	23,134	9,320	40.29	1.098						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,161	86,500	11,160	12.90	1.315						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,247	86,814	18,855	21.72	2.221						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	125	8,365	1,642	19.63	.193						
41400	CLERGY	RPTL	460	29	1,978	456	23.04	.054						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	820	42,434	13,427	31.64	1.582						
41834	STAR - ENHANCED	RPTL	425	3,175	218,566	140,440	64.26	16.544						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	11	780	247	31.72	.029						
41854	STAR - BASIC	RPTL	425	9,618	736,424	294,683	40.02	34.714						
41864	STAR - BASIC:MFG HOME	RPTL	425	17	1,574	313	19.91	.037						
4190_	PHYSICALLY DISABLED	RPTL	459	1	73	1	1.41	.000						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	37	1,579	568	35.96	.067						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	249	24	9.51	.003						
GROUP A TOTAL					16,588		491,276		57.872					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	33	2,301	2,301	100.00	.271						
GROUP B TOTAL					33		2,301		.271					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	4	6,130	6,130	100.00	.722						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	31	27,597	27,597	100.00	3.251						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	72	4,731	4,731	100.00	.557						
13510	TOWN OWNED: CEMETERY	RPTL	446	8	32	32	100.00	.004						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	3	3	100.00	.000						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	117	11,989	11,989	100.00	1.412						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	62	62	100.00	.007						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	66	66	100.00	.008						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	41	175,876	175,876	100.00	20.718						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	11	2,791	2,791	100.00	.329						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF TIoga									
9 MUNICIPALITIES GROUP C (CONT'D)									
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	16	318	318	100.00	.038
	GROUP C TOTAL				308		229,595		.27047
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES									
	14110	USA OWNED - SPECIFIED USES	STATE L	54	4	1,283	1,283	100.00	.151
	GROUP D TOTAL				4		1,283		.151
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
	21600	CLERGY RESIDENCE	RPTL	462	27	1,883	1,883	100.00	.222
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	135	29,751	29,388	98.78	.3462
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	4	1,360	1,360	100.00	.160
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	8	1,228	1,228	100.00	.145
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	4	16,774	15,626	93.16	.1841
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	5	342	342	100.00	.040
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	35	3,407	3,407	100.00	.401
	25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	333	333	100.00	.039
	26050	AGRICULTURAL SOCIETY	RPTL	450	12	739	739	100.00	.087
	26100	VETERANS ORGANIZATION	RPTL	452	13	1,621	1,621	100.00	.191
	26250	HISTORICAL SOCIETY	RPTL	444	2	1,145	1,145	100.00	.135
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	29	4,241	4,241	100.00	.500
	27350	CEMETERY - PRIVATE	RPTL	446	89	1,085	1,085	100.00	.128
	27400	PRIVAT NONPROFIT RETIRE SYS	RPTL	488	3	456	456	100.00	.054
	GROUP E TOTAL				367		62,854		.7404
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
	18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	45	25,697	25,697	100.00	.3,027
	19950	MUNICIPAL RAILROAD	RPTL	456	1	202	202	100.00	.024
	47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	13	24,689	5,381	21.80	.634
	4760_	BUSNS INVEST:NOT NYC,<8/97	RPTL	485-b	32	9,693	983	10.14	.116
	4761_	BUSNS INVEST:NOT NYC,>8/97	RPTL	485-b	24	11,538	2,519	21.83	.297
	4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	5	1,092	597	54.61	.070

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF TIoga		9 MUNICIPALITIES		GROUP F (CONT'D)				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	57,725	3,516	6.09	.414
GROUP F TOTAL				121		38,895		4.582
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	4,305	4,305	100.00	.507
28520	NONPROFIT NURSING HOME CO	RPTL	422	2	55	55	100.00	.006
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	3	5,980	5,980	100.00	.705
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	2	738	621	84.11	.073
GROUP G TOTAL				10		10,961		1.291
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	93	4,297	4,297	100.00	.506
41700	AGRICULTURAL BUILDING	RPTL	483	59	7,695	2,355	30.60	.277
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	318	22,564	3,562	15.78	.420
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	33	1,861	311	16.71	.037
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	2	381	36	9.47	.004
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	11	769	157	20.37	.018
GROUP H TOTAL				516		10,718		1.263
COUNTY TOTALS				17,959		848,897		

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION									
COUNTY OF TOMPKINS									10 MUNICIPALITIES		
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS											
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	356	38,939	906	2.33	.022			
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	721	73,275	7,810	10.66	.192			
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	984	100,741	17,807	17.68	.437			
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	208	20,446	3,183	15.57	.078			
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	576	576	100.00	.014			
41400	CLERGY	RPTL	460	22	2,209	33	1.49	.001			
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,498	108,470	40,162	37.03	.985			
41834	STAR - ENHANCED	RPTL	425	3,158	305,661	135,159	44.22	3.315			
41854	STAR - BASIC	RPTL	425	15,123	1,763,085	459,422	26.06	11.266			
41864	STAR - BASIC:MFG HOME	RPTL	425	4	576	110	19.11	.003			
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	76	4,931	1,722	34.92	.042			
4196_	HISTORIC PROPERTY	RPTL	444-a	2	615	245	39.85	.006			
GROUP A TOTAL				22,156		667,135		16.360			
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES											
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	353	160,735	160,735	100.00	3.942			
GROUP B TOTAL				353		160,735		3.942			
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS											
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	76,409	76,409	100.00	1.874			
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	181	78,995	78,995	100.00	1.937			
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	16	3,619	3,619	100.00	.089			
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	142	22,629	22,629	100.00	.555			
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	107	15,150	15,150	100.00	.372			
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	15	1,309	1,309	100.00	.032			
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	254	254	100.00	.006			
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	1	24	24	100.00	.001			
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	55	201,458	201,458	100.00	4.940			
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	8	4,283	4,283	100.00	.105			
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	1	5	5	100.00	.000			
GROUP C TOTAL				578		404,135		9.911			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	LAW	SECTION					
COUNTY OF TOMPKINS		10 MUNICIPALITIES						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	8	6,982	6,982	100.00	.171
GROUP D TOTAL				8		6,982		.171
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	8	690	690	100.00	.017
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	165	62,343	62,343	100.00	1.529
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	459	2,429,726	2,422,370	99.70	59.404
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	19	5,898	5,566	94.38	.137
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	5	51,774	51,774	100.00	1.270
25230	NONPROF ORG-MORAL/MENTAL- IMP	RPTL	420-a	11	3,955	3,955	100.00	.097
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	50	24,258	24,258	100.00	.595
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	6	2,010	2,010	100.00	.049
26050	AGRICULTURAL SOCIETY	RPTL	450	4	855	855	100.00	.021
26100	VETERANS ORGANIZATION	RPTL	452	12	1,757	1,757	100.00	.043
26250	HISTORICAL SOCIETY	RPTL	444	3	747	730	97.75	.018
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	9	840	840	100.00	.021
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	25	3,239	3,239	100.00	.079
27350	CEMETERY - PRIVATE	RPTL	446	99	9,024	9,024	100.00	.221
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	390	390	100.00	.010
GROUP E TOTAL				876		2,589,801		63.510
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	23	44,199	44,199	100.00	1.084
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	2	7,600	7,600	100.00	.186
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	57	34,913	6,409	18.36	.157
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	235,000	84,121	35.80	2.063
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	235,000	879	.37	.022
GROUP F TOTAL				84		143,208		3.512
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	8	727	727	100.00	.018
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	8	16,218	16,218	100.00	.398

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	SECTION							
COUNTY OF TOMPKINS			10	MUNICIPALITIES	GROUP G CONT'D				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18120	NYS HOUSING FINANCE AGENCY	P H F I L	45-b,c, 53		1	13,800	13,800	100.00	.338
18300	NYC HOUSING DEVELOPMENT CORP	P H F I L	663		1	7,900	7,900	100.00	.194
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	3,294	3,294	100.00	.081
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	5,117	5,117	100.00	.126
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		7	1,414	1,414	100.00	.035
GROUP G TOTAL					30		48,470		1.189
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		328	21,300	21,300	100.00	.522
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		5	403	403	100.00	.010
41700	AGRICULTURAL BUILDING	RPTL	483		111	19,404	2,771	14.28	.068
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		821	107,829	32,309	29.96	.792
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		10	1,851	43	2.31	.001
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		12	1,306	524	40.13	.013
GROUP H TOTAL					1,287		57,350		1.406
COUNTY TOTALS									

25,372									
4,077,816									

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF ULSTER										
21 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	17	1,987	204	10.27	.006		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	942	79,482	23,655	29.76	.704		
4111_	VETERANS - PRO RATA	RPTL	458(5)	1	121	30	25.00	.001		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,605	425,353	56,006	13.17	1.666		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	4,279	479,444	105,951	22.10	3.151		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	706	79,746	12,314	15.44	.366		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	730	730	100.00	.022		
41400	CLERGY	RPTL	460	46	4,787	521	10.87	.016		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,524	329,988	131,632	39.89	3.915		
41834	STAR - ENHANCED	RPTL	425	9,571	1,029,250	460,171	44.71	13.686		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	140	12	8.33	.000		
41854	STAR - BASIC	RPTL	425	28,834	3,632,197	913,701	25.16	27.174		
41864	STAR - BASIC:MFG HOME	RPTL	425	18	1,392	350	25.17	.010		
4190_	PHYSICALLY DISABLED	RPTL	459	5	810	108	13.30	.003		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	110	9,178	3,412	37.17	.102		
4196_	HISTORIC PROPERTY	RPTL	444-a	1	50	37	73.48	.001		
4421_	HOME IMPROVEMENTS	RPTL	421-f	1	320	56	17.59	.002		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	1,069	76	7.09	.002		
GROUP A TOTAL				51,675		1,708,966		50.826		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	105	209,276	209,276	100.00	6.224		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	7,951	7,951	100.00	.237		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	17	6,487	6,487	100.00	.193		
GROUP B TOTAL				127		223,714		6.653		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	99	104,722	104,722	100.00	3.115		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	182	63,901	63,901	100.00	1.901		
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	1	4,664	4,664	100.00	.139		
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	14	8,268	2,480	30.00	.074		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	341	52,456	52,456	100.00	1.560		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	54	20,118	20,118	100.00	.598		
1374_	VILLG SEWER/WATER,NOT IN VILLG	RPTL	406(3)	13	639	639	100.00	.019		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.201

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION								
COUNTY OF ULSTER										
21 MUNICIPALITIES GROUP C CONT'D										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	74	298,434	298,434	100.00	.8.876		
13850	BOCES PROPERTY	RPTL	408	4	1,841	1,841	100.00	.055		
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	43	18,402	18,402	100.00	.547		
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	1,684	1,684	100.00	.050		
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	147	5,109	5,109	100.00	.152		
GROUP C TOTAL				974		574,450		17.085		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	4	1,594	1,554	97.50	.046		
14110	USA OWNED - SPECIFIED USES	STATE L	54	17	8,659	8,659	100.00	.258		
GROUP D TOTAL				21		10,213		.304		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	50	10,343	10,343	100.00	.308		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	419	293,241	293,109	99.96	8.717		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	142	79,762	79,746	99.98	2.372		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	37	13,014	12,988	99.80	.386		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	31	100,973	100,973	100.00	3.003		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	149	52,186	52,186	100.00	1.552		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	79	13,849	13,849	100.00	.412		
26050	AGRICULTURAL SOCIETY	RPTL	450	14	1,428	1,428	100.00	.043		
26100	VETERANS ORGANIZATION	RPTL	452	20	3,361	3,361	100.00	.100		
26250	HISTORICAL SOCIETY	RPTL	444	25	3,202	3,162	98.73	.094		
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	2	588	588	100.00	.018		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	104	21,798	21,728	99.68	.646		
27350	CEMETERY - PRIVATE	RPTL	446	129	8,205	8,205	100.00	.244		
29500	PERFORMING ARTS BUILDINGS	RPTL	427	3	770	677	87.89	.020		
GROUP E TOTAL				1,204		602,343		17.914		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEV'L AGNCY	RPTL	412-a	15	41,246	41,246	100.00	1.227		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	51,829	16,504	31.84	.491		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.202

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY 'EXEMPT VALUE					
CODE	DESCRIPTION		SECTION										
COUNTY OF ULSTER													
21 MUNICIPALITIES GROUP F CONT'D													
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	134	176,843	10,992	6.22	.327					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	51	156,462	24,349	15.56	.724					
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	45	34,612	9,985	28.85	.297					
GROUP F TOTAL				250		103,076		3.066					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)													
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	20	677	677	100.00	.020					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	5	10,613	10,613	100.00	.316					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	11,083	11,083	100.00	.330					
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	1,959	1,959	100.00	.058					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	13	2,749	2,749	100.00	.082					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	7	4,441	4,441	100.00	.132					
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	834	745	89.33	.022					
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	2	1,230	1,230	100.00	.037					
GROUP G TOTAL				53		33,497		.996					
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
41700	AGRICULTURAL BUILDING	RPTL	483	47	18,494	5,253	28.41	.156					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	929	176,128	69,507	39.46	2.067					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	99	22,824	6,687	29.30	.199					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	14	2,421	100	4.12	.003					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	1	376	4	.96	.000					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	15	6,464	1,432	22.15	.043					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	222	40,394	17,357	42.97	.516					
GROUP H TOTAL				1,327		100,340		2.984					
COUNTY TOTALS													
*****55,658*****3,362,382*****													

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.203

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
						(000)	(000)								
COUNTY OF WARREN															
12 MUNICIPALITIES															
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	176	16,072	2,900	18.05	.223							
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,515	170,022	16,934	9.96	1.301							
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,833	194,510	33,677	17.31	2.587							
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	341	36,039	5,558	15.42	.427							
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	489	489	100.00	.038							
41400	CLERGY	RPTL	460	23	3,089	75	2.44	.006							
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,238	96,397	37,591	39.00	2.887							
41834	STAR - ENHANCED	RPTL	425	3,945	395,437	185,135	46.82	14.220							
41844	STAR - ENHANCED: MFG HOME	RPTL	425	17	1,097	783	71.41	.060							
41854	STAR - BASIC	RPTL	425	11,352	1,349,880	349,003	25.85	26.807							
41864	STAR - BASIC:MFG HOME	RPTL	425	27	1,354	497	36.70	.038							
4190	PHYSICALLY DISABLED	RPTL	459	9	559	252	45.02	.019							
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	8	1,185	90	7.62	.007							
GROUP A TOTAL					20,489		632,984		48.619						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	139	76,203	76,203	100.00	5.853							
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	2,010	2,010	100.00	.154							
GROUP B TOTAL					140		78,213		6.008						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	5	3,477	3,477	100.00	.267							
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	85	28,285	28,285	100.00	2.173							
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	101	34,569	34,569	100.00	2.655							
13370	CITY OWNED: CEMETERY	RPTL	446	3	571	571	100.00	.044							
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	13	927	927	100.00	.071							
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	34	6,706	6,706	100.00	.515							
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	286	38,391	38,391	100.00	2.949							
13510	TOWN OWNED: CEMETERY	RPTL	446	75	2,963	2,963	100.00	.228							
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	15	7,010	7,010	100.00	.538							
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	10	2,165	2,165	100.00	.166							
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	60	147,544	147,544	100.00	11.333							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.204

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF WARREN										
12 MUNICIPALITIES GROUP C (CONT'D)										
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	12	2,817	2,817	100.00	.216		
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	33	1,499	1,499	100.00	.115		
GROUP C TOTAL				732		276,924		21.270		
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14100	USA OWNED (GENERALLY)	RPTL	400(1)	3	1,651	1,651	100.00	.127		
14110	USA OWNED - SPECIFIED USES	STATE L	54	4	3,747	3,747	100.00	.288		
GROUP D TOTAL				7		5,398		.415		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462	32	3,800	3,800	100.00	.292		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	174	67,985	67,985	100.00	5.222		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	90	34,152	34,083	99.80	2.618		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	52	16,431	16,431	100.00	1.262		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	9	67,175	67,175	100.00	5.160		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	29	11,465	11,465	100.00	.881		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	12	4,115	4,115	100.00	.316		
25400	FRATERNAL ORGANIZATION	RPTL	428	1	145	145	100.00	.011		
26100	VETERANS ORGANIZATION	RPTL	452	12	1,157	1,157	100.00	.089		
26250	HISTORICAL SOCIETY	RPTL	444	8	195	195	100.00	.015		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	39	7,586	7,586	100.00	.583		
27350	CEMETERY - PRIVATE	RPTL	446	24	493	493	100.00	.038		
GROUP E TOTAL				482		214,630		16.486		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	21	46,575	46,575	100.00	3.577		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	559	386	69.05	.030		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	44	73,502	10,426	14.18	.801		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.205

GROUP	CODE	DESCRIPTION	LAW	REFERENCE: SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF WARREN															
12 MUNICIPALITIES GROUP F (CONT'D)															
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		8	5,999	1,467	24.45	.113						
GROUP F TOTAL					74		58,854		4.521						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		9	408	408	100.00	.031						
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		3	3,441	3,441	100.00	.264						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		3	6,772	6,772	100.00	.520						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	2,032	2,032	100.00	.156						
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		2	6,368	6,272	98.49	.482						
GROUP G TOTAL					18		18,925		1.454						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		2	846	846	100.00	.065						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		10	1,776	227	12.80	.018						
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	199	24	12.20	.002						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		408	22,185	11,319	51.02	.869						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		92	4,365	2,541	58.21	.195						
GROUP H TOTAL					513		14,957		1.149						
COUNTY TOTALS															

22,477															
1,301,916															

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.206

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF WASHINGTON										
17 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	174	9,979	5,675	56.87	.555		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	447	32,616	5,544	17.00	.542		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,197	101,618	12,084	11.89	1.181		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,613	134,882	26,544	19.68	2.594		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	251	20,949	3,541	16.91	.346		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	499	499	100.00	.049		
41400	CLERGY	RPTL	460	20	2,072	289	13.94	.028		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,464	101,658	32,287	31.76	3.155		
41834	STAR - ENHANCED	RPTL	425	4,034	332,425	178,758	53.77	17.467		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	351	137	39.13	.013		
41854	STAR - BASIC	RPTL	425	10,513	905,020	314,544	34.76	30.735		
41864	STAR - BASIC:MFG HOME	RPTL	425	8	817	170	20.83	.017		
4190_	PHYSICALLY DISABLED	RPTL	459	4	237	18	7.46	.002		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	93	5,984	2,349	39.24	.230		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	624	76	12.12	.007		
GROUP A TOTAL				19,834		582,515		56.919		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	76	23,539	23,539	100.00	2.300		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	24	1,366	1,366	100.00	.134		
GROUP B TOTAL				100		24,905		2.434		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	1	5	5	100.00	.001		
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	36	27,331	27,331	100.00	2.671		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	92	7,013	7,013	100.00	.685		
13510	TOWN OWNED: CEMETERY	RPTL	446	88	1,412	1,412	100.00	.138		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	104	10,331	10,331	100.00	1.010		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	8	68	68	100.00	.007		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	23	877	877	100.00	.086		
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	35	99,189	99,189	100.00	9.692		
13850	BOCES PROPERTY	RPTL	408	2	8,052	8,052	100.00	.787		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.207

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
COUNTY OF WASHINGTON															
17 MUNICIPALITIES GROUP C (CONT'D)															
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		6	251	251	100.00	.025						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		16	148	148	100.00	.015						
GROUP C TOTAL					411		154,677		15.114						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES															
14100	USA OWNED (GENERALLY)	RPTL	400(1)		1	14	14	100.00	.001						
14110	USA OWNED - SPECIFIED USES	STATE L	54		9	1,361	1,361	100.00	.133						
GROUP D TOTAL					10		1,375		.134						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		18	2,312	2,312	100.00	.226						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		148	31,201	31,252	100.16	3.054						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		10	773	773	100.00	.076						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		21	1,117	1,117	100.00	.109						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		4	12,785	12,701	99.34	1.241						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		20	5,191	5,191	100.00	.507						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		36	17,535	17,535	100.00	1.713						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		9	616	616	100.00	.060						
26050	AGRICULTURAL SOCIETY	RPTL	450		4	1,187	1,187	100.00	.116						
26100	VETERANS ORGANIZATION	RPTL	452		13	1,281	1,281	100.00	.125						
26250	HISTORICAL SOCIETY	RPTL	444		16	648	648	100.00	.063						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		51	4,806	4,806	100.00	.470						
27350	CEMETERY - PRIVATE	RPTL	446		37	1,658	1,658	100.00	.162						
GROUP E TOTAL					387		81,077		7.922						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		28	88,399	88,399	100.00	8.638						
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	1,273	1,273	100.00	.124						
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		15	120	120	100.00	.012						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		11	8,376	1,871	22.34	.183						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		80	29,224	3,097	10.60	.303						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.208

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
CODE	DESCRIPTION	SECTION	LAW										
COUNTY OF WASHINGTON													
17 MUNICIPALITIES GROUP F (CONT'D)													
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	68	28,750	6,617	23.01	.647					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	8,431	596	7.07	.058					
GROUP F TOTAL				209		101,973		9.964					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)													
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	3	2,945	2,945	100.00	.288					
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	7	1,524	1,524	100.00	.149					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	2,465	2,465	100.00	.241					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	17	2,547	2,547	100.00	.249					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	162	162	100.00	.016					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	2	1,724	1,009	58.52	.099					
GROUP G TOTAL				34		10,652		1.041					
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
32252	NYS OWNED REFORESTED LAND	RPTL	534	8	1,274	1,274	100.00	.125					
41700	AGRICULTURAL BUILDING	RPTL	483	152	35,560	6,111	17.19	.597					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,542	214,236	50,320	23.49	4.917					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	97	9,231	1,892	20.50	.185					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	155	42,178	4,135	9.80	.404					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	12	2,183	818	37.49	.080					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	41	5,143	1,657	32.21	.162					
GROUP H TOTAL				2,007		66,207		6.469					
COUNTY TOTALS					22,993	1,023,411							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.209

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF WAYNE														
15 MUNICIPALITIES														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	242	18,732	1,047	5.59	.072						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,086	182,888	16,003	8.75	1.095						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,140	173,532	26,639	15.35	1.823						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	396	32,382	3,988	12.32	.273						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	123	123	100.00	.008						
41400	CLERGY	RPTL	460	38	3,240	58	1.78	.004						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,713	108,628	36,746	33.83	2.515						
41834	STAR - ENHANCED	RPTL	425	5,051	400,693	225,434	56.26	15.429						
41854	STAR - BASIC	RPTL	425	18,210	1,694,043	549,925	32.46	37.638						
41864	STAR - BASIC:MFG HOME	RPTL	425	3	129	30	23.27	.002						
4190	PHYSICALLY DISABLED	RPTL	459	12	2,316	253	10.92	.017						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	9	925	288	31.10	.020						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	600	29	4.77	.002						
GROUP A TOTAL					29,907		860,563		58.898					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	186	65,412	65,412	100.00	4.477						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2	169	169	100.00	.012						
GROUP B TOTAL					188		65,581		4.488					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	85	45,251	45,251	100.00	3.097						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	207	50,894	50,894	100.00	3.483						
13510	TOWN OWNED: CEMETERY	RPTL	446	19	1,162	1,162	100.00	.080						
1357	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	4	344	344	100.00	.024						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	174	23,966	23,918	99.80	1.637						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	878	878	100.00	.060						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	19	1,291	1,291	100.00	.088						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	81	130,694	130,694	100.00	8.945						
13850	BOCES PROPERTY	RPTL	408	2	9,020	9,020	100.00	.617						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	11	1,067	1,067	100.00	.073						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.210

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
CODE	DESCRIPTION	SECTION	LAW	SECTION									
COUNTY OF WAYNE			15 MUNICIPALITIES			GROUP C (CONT'D)							
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487		1	62	8	12.81	.001				
GROUP C TOTAL					604		264,527		18.105				
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES													
14100	USA OWNED (GENERALLY)	RPTL	400(1)		12	4,167	4,167	100.00	.285				
GROUP D TOTAL					12		4,167		.285				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES													
21600	CLERGY RESIDENCE	RPTL	462		50	5,229	5,229	100.00	.358				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		150	25,234	25,234	100.00	1.727				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		17	2,427	2,427	100.00	.166				
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		8	764	764	100.00	.052				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		10	25,060	25,060	100.00	1.715				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		7	3,803	3,803	100.00	.260				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		94	15,651	15,651	100.00	1.071				
25400	FRATERNAL ORGANIZATION	RPTL	428		7	436	436	100.00	.030				
26050	AGRICULTURAL SOCIETY	RPTL	450		5	1,951	1,951	100.00	.134				
26100	VETERANS ORGANIZATION	RPTL	452		19	1,877	1,877	100.00	.129				
26250	HISTORICAL SOCIETY	RPTL	444		12	923	923	100.00	.063				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		23	3,988	3,988	100.00	.273				
27350	CEMETERY - PRIVATE	RPTL	446		70	2,682	2,680	99.90	.183				
GROUP E TOTAL					472		90,023		6.161				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		58	64,007	64,007	100.00	4.381				
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		6	697	697	100.00	.048				
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		1	21	21	100.00	.001				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		200	252,756	15,918	6.30	1.089				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		22	12,935	2,221	17.17	.152				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.211

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF WAYNE														
15 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	481	64	13.30	.004					
GROUP F TOTAL					288		82,928		5.676					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		6	1,172	1,172	100.00	.080					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		3	32	32	100.00	.002					
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)		54	8,792	8,792	100.00	.602					
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		1	1,137	1,137	100.00	.078					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		8	1,340	1,340	100.00	.092					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		1	534	534	100.00	.037					
4866	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		1	879	858	97.70	.059					
4867	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		2	2,072	2,027	97.85	.139					
GROUP G TOTAL					76		15,892		1.088					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		271	48,521	8,841	18.22	.605					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,112	410,021	64,952	15.84	4.445					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		67	6,243	2,100	33.65	.144					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		39	4,526	305	6.73	.021					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		22	9,108	606	6.65	.042					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		4	974	263	27.05	.018					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		3	785	115	14.67	.008					
GROUP H TOTAL					2,518		77,182		5.282					
COUNTY TOTALS														

34,072														
1,461,106														

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.212

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF WESTCHESTER										
25 MUNICIPALITIES										
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS										
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	89	36,002	7,579	21.05	.018		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	10,893	3,589,166	640,881	17.86	1.478		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	7,493	3,648,054	182,129	4.99	.420		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	8,175	3,752,841	310,851	8.28	.717		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,279	804,273	48,369	6.01	.112		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	25	9,498	8,815	92.80	.020		
41400	CLERGY	RPTL	460	147	45,310	4,240	9.36	.010		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	6,634	2,344,883	604,153	25.76	1.393		
4181_	LIVING QUARTERS-SNRS/DISABLD	RPTL	467-d	2	814	157	19.27	.000		
41834	STAR - ENHANCED	RPTL	425	20,065	6,773,771	2,792,844	41.23	6.440		
41836	STAR - ENHANCED	RPTL	425	5,420	1,774,873	515,058	29.02	1.188		
41854	STAR - BASIC	RPTL	425	112,022	46,525,552	9,745,460	20.95	22.470		
41856	STAR - BASIC	RPTL	425	14,344	3,826,890	933,083	24.38	2.151		
4190_	PHYSICALLY DISABLED	RPTL	459	12	4,302	947	22.01	.002		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	54	66,667	4,509	6.76	.010		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	7	3,404	335	9.84	.001		
GROUP A TOTAL				186,661		15,799,410		36.429		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	1,433	2,632,760	2,632,760	100.00	6.070		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	60	178,683	178,683	100.00	.412		
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	2	8,961	1,938	21.63	.005		
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	1	15,725	15,725	100.00	.036		
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	0	0	100.00	.000		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	11	22,393	22,393	100.00	.052		
GROUP B TOTAL				1,508		2,851,499		6.575		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	38	44,911	44,586	99.27	.103		
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	628	3,994,304	3,994,304	100.00	9.210		
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	3	231,030	231,030	100.00	.533		
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	278	278	100.00	.001		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.213

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
	COUNTY OF WESTCHESTER	25 MUNICIPALITIES		GROUP C (CONT'D)				
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	1,138	2,366,789	2,366,753	100.00	5.457
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	53	375,891	326,790	86.94	.754
13370	CITY OWNED: CEMETERY	RPTL	446	7	46,122	46,122	100.00	.106
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	4	219	219	100.00	.001
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	6	1,322	1,322	100.00	.003
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,860	564,443	563,941	99.91	1.300
13510	TOWN OWNED: CEMETERY	RPTL	446	11	1,408	1,408	100.00	.003
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	1	758	144	18.97	.000
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	10	23,208	23,208	100.00	.054
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	3	349	349	100.00	.001
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	1,079	534,991	534,991	100.00	1.234
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	39	5,889	5,889	100.00	.014
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	1,448	1,448	100.00	.003
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	367	4,066,779	4,066,779	100.00	9.377
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	5	754	754	100.00	.002
13850	BOCES PROPERTY	RPTL	408	23	66,144	66,144	100.00	.153
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	55	25,623	25,623	100.00	.059
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	19	240,246	240,246	100.00	.554
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	3	3,066	101	3.31	.000
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	1	223	223	100.00	.001
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	57	10,469	10,456	99.88	.024
3355_	TAX SALE - TOWN OWNED	RPTL	406(5)	118	2,509	2,509	100.00	.006
GROUP C TOTAL				5,550		12,555,617		28.950
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES							
14100	USA OWNED (GENERALLY)	RPTL	400(1)	29	295,566	295,566	100.00	.682
14110	USA OWNED - SPECIFIED USES	STATE L	54	34	732,786	732,786	100.00	1.690
14200	FOREIGN GOVT: EMBASSY	RPTL	418	60	55,782	55,782	100.00	.129
14210	FOREIGN GOVT: CONSULATE	VIENNA CON C		5	7,951	7,951	100.00	.018
14220	FOREIGN GOVT: MISSION	VIENNA CON I		7	6,284	6,284	100.00	.015
GROUP D TOTAL				135		1,098,369		2.533

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.214

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS SECTION	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF WESTCHESTER								
25 MUNICIPALITIES								
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	219	162,045	161,936	99.93	.373
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	1,094	2,162,057	2,161,259	99.96	4.983
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	303	2,033,561	2,033,561	100.00	4.689
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	196	710,837	647,998	91.16	1.494
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	48	1,400,507	1,386,380	98.99	3.197
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	138	269,219	268,330	99.67	.619
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	325	229,387	229,387	100.00	.529
25400	FRATERNAL ORGANIZATION	RPTL	428	9	30,555	30,555	100.00	.071
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	25	25,985	25,985	100.00	.060
26050	AGRICULTURAL SOCIETY	RPTL	450	4	1,225	1,225	100.00	.003
26100	VETERANS ORGANIZATION	RPTL	452	34	14,694	14,694	100.00	.034
26250	HISTORICAL SOCIETY	RPTL	444	22	20,373	20,373	100.00	.047
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	1	429	429	100.00	.001
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	1	264	264	100.00	.001
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	67	42,160	42,160	100.00	.097
27350	CEMETERY - PRIVATE	RPTL	446	163	212,897	212,897	100.00	.491
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	5	180,464	180,464	100.00	.416
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	4	12,806	12,806	100.00	.030
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	4,077	4,077	100.00	.009
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	2	811	603	74.39	.001
GROUP E TOTAL				2,662		7,435,383		17.144
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEV'L AGNCY	RPTL	412-a	61	996,327	993,736	99.74	2.291
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	1	870	870	100.00	.002
19950	MUNICIPAL RAILROAD	RPTL	456	73	241,997	241,997	100.00	.558
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	94	177,249	177,249	100.00	.409
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	2	4,598	4,598	100.00	.011
2745_	ELECTRIC GENERATING FACILITIES	RPTL	485	1	424,304	424,304	100.00	.978
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	6,239	6,239	100.00	.014
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	80	223,432	40,011	17.91	.092
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	4	52,957	8,972	16.94	.021
4767_	IMPROVEMENTS IN EMPIRE ZONE	RPTL	485-e	15	27,969	17,575	62.84	.041

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.215

PROPERTY TAX EXEMPTION: GROUP	CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF WESTCHESTER							
25 MUNICIPALITIES GROUP F (CONT'D)							
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
47700	FALLOUT SHELTER FACILITIES	RPTL	479	3	15,571	122	.78
	GROUP F TOTAL			335		1,915,673	4.417
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	38	29,855	29,855	100.00
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	151	63,044	63,044	100.00
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	23	91,170	91,170	100.00
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	9	49,706	49,706	100.00
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	96	231,050	231,050	100.00
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	2	15,605	15,605	100.00
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)	5	128,350	128,350	100.00
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	11	220,923	220,923	100.00
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	6	149,579	149,579	100.00
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	24,417	24,417	100.00
28520	NONPROFIT NURSING HOME CO	RPTL	422	3	39,476	39,476	100.00
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	14	13,383	13,383	100.00
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	15	41,028	41,028	100.00
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	3	49,936	49,234	98.59
48460	LTD PROFIT HSNG CO:LEASED	P H FI L	33(2),(3)	2	39,839	39,839	100.00
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L	33(1)(a)	2	22,784	20,422	89.63
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556	3	50,604	50,604	100.00
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a	1	5,026	2,032	40.43
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	15	206,413	188,264	91.21
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	12	136,830	125,595	91.79
	GROUP G TOTAL			413		1,573,576	3.628
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
41700	AGRICULTURAL BUILDING	RPTL	483	5	3,729	1,813	48.61
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	88	95,191	40,133	42.16
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	2,580	343	.001

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.216

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
CODE	DESCRIPTION	SECTION									
COUNTY OF WESTCHESTER			25	MUNICIPALITIES	GROUP H (CONT'D)						
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		49	40,707	14,485	35.58	.033		
GROUP H TOTAL					144		56,774		.131		
COUNTY TOTALS											
*****197,487*****43,370,732*****											

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.217

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	118	7,806	3,321	42.55	.436
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	122	8,238	1,023	12.42	.134
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	998	80,661	7,961	9.87	1.046
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	997	78,912	13,247	16.79	1.740
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	175	14,521	1,992	13.72	.262
41400	CLERGY	RPTL	460	24	1,565	36	2.31	.005
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	253	15,331	6,246	40.74	.821
41834	STAR - ENHANCED	RPTL	425	2,378	191,926	112,393	58.56	14.766
41844	STAR - ENHANCED: MFG HOME	RPTL	425	14	3,476	510	14.66	.067
41854	STAR - BASIC	RPTL	425	8,114	690,684	245,059	35.48	32.195
41864	STAR - BASIC:MFG HOME	RPTL	425	10	2,617	163	6.23	.021
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	6,713	6,606	98.40	.868
GROUP A TOTAL				13,205		398,557		52.362
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	56	36,510	36,510	100.00	4.797
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	13	1,588	1,588	100.00	.209
GROUP B TOTAL				69		38,098		5.005
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	18	15,553	15,553	100.00	2.043
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	89	10,197	10,197	100.00	1.340
13510	TOWN OWNED: CEMETERY	RPTL	446	27	754	754	100.00	.099
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	110	14,233	14,233	100.00	1.870
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	102	102	100.00	.013
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	10	18,439	18,439	100.00	2.423
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	2	0	0	100.00	.000
GROUP C TOTAL				260		59,278		7.788
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES								
14100	USA OWNED (GENERALLY)	RPTL	400(1)	1	197	197	100.00	.026

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.218

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE		
COUNTY OF WYOMING										
16 MUNICIPALITIES GROUP D CONT'D										
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES										
14110	USA OWNED - SPECIFIED USES	STATE L	54	3	402	402	100.00	.053		
GROUP D TOTAL				4		599		.079		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	199	26,905	26,905	100.00	3.535		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	32	65,277	65,277	100.00	8.576		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	2	404	404	100.00	.053		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	1	25,820	25,820	100.00	3.392		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	18	5,891	5,891	100.00	.774		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	34	3,995	3,995	100.00	.525		
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	5	1,401	1,401	100.00	.184		
26050	AGRICULTURAL SOCIETY	RPTL	450	7	263	263	100.00	.035		
26100	VETERANS ORGANIZATION	RPTL	452	10	672	672	100.00	.088		
26250	HISTORICAL SOCIETY	RPTL	444	3	197	197	100.00	.026		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	23	1,859	1,859	100.00	.244		
27350	CEMETERY - PRIVATE	RPTL	446	75	2,201	2,201	100.00	.289		
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	3	3	100.00	.000		
GROUP E TOTAL				410		134,888		17.721		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	33	42,923	42,923	100.00	5.639		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	97	29,224	3,719	12.73	.489		
GROUP F TOTAL				130		46,642		6.128		
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	698	156	22.39	.021		
GROUP G TOTAL				1		156		.021		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
41700	AGRICULTURAL BUILDING	RPTL	483	291	67,946	21,405	31.50	2.812		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,832	200,959	54,187	26.96	7.119		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.219

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
COUNTY OF WYOMING														
16 MUNICIPALITIES GROUP H CONT'D														
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		147	12,978	3,438	26.49	.452					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		231	60,939	3,833	6.29	.504					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		1	82	29	35.80	.004					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		2	79	53	67.50	.007					
GROUP H TOTAL					2,504		82,945		10.897					
*****COUNTY TOTALS*****														
					16,583		761,163							

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.220

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF YATES								
9 MUNICIPALITIES								
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS								
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	126	9,743	457	4.69	.098
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	599	49,702	4,845	9.75	1.043
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	695	63,134	9,503	15.05	2.045
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	159	13,501	1,820	13.48	.392
41400	CLERGY	RPTL	460	16	1,262	25	1.96	.005
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	336	19,891	7,453	37.47	1.604
41834	STAR - ENHANCED	RPTL	425	1,742	145,370	78,591	54.06	16.916
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	169	67	39.47	.014
41854	STAR - BASIC	RPTL	425	4,341	397,487	130,448	32.82	28.078
41864	STAR - BASIC:MFG HOME	RPTL	425	5	322	84	25.98	.018
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	5	642	13	1.96	.003
GROUP A TOTAL				8,027		233,306		50.217
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	36	5,293	5,293	100.00	1.139
12350	PUBLIC AUTHORITIES-VARIOUS	RPTL	412	2	48	48	100.00	.010
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	4	748	748	100.00	.161
GROUP B TOTAL				42		6,089		1.311
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	4	9	9	100.00	.002
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	35	10,691	10,691	100.00	2.301
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	56	5,102	5,102	100.00	1.098
13510	TOWN OWNED: CEMETERY	RPTL	446	27	3,285	3,285	100.00	.707
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	2	148	199	134.85	.043
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	1	100	100	100.00	.022
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	72	10,078	10,078	100.00	2.169
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	135	135	100.00	.029
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	10	2,524	2,524	100.00	.543

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.221

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE: LAW	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE						
	CODE	DESCRIPTION												
COUNTY OF YATES														
9 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13800	SCHOOL DISTRICT PROPERTY		RPTL	408	22	21,175	21,175	100.00						
GROUP C TOTAL					230		53,298	11.472						
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14110	USA OWNED - SPECIFIED USES		STATE L	54	3	1,320	1,320	100.00						
GROUP D TOTAL					3		1,320	.284						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE		RPTL	462	7	396	396	100.00						
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	101	21,635	21,471	99.24						
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	26	33,802	33,802	100.00						
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	2	299	299	100.00						
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	7	17,366	17,366	100.00						
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	7	2,568	2,568	100.00						
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	23	2,665	2,665	100.00						
25500	NONPROFIT MEDICAL OR DENTAL		RPTL	486	1	95	95	100.00						
25600	NONPROFIT HEALTH MAINT ORG		RPTL	486-a	6	1,905	1,905	100.00						
26050	AGRICULTURAL SOCIETY		RPTL	450	1	131	131	100.00						
26100	VETERANS ORGANIZATION		RPTL	452	7	658	658	100.00						
26250	HISTORICAL SOCIETY		RPTL	444	2	89	89	100.00						
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	12	1,285	1,285	100.00						
27350	CEMETERY - PRIVATE		RPTL	446	25	166	166	100.00						
GROUP E TOTAL					227		82,896	17.843						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	14	13,259	13,259	100.00						
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	81	20,707	1,766	8.53						
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	52	15,123	2,027	13.40						
47900	AIR POLLUTION CONTROL FACLTY		RPTL	477-a	1	2,656	2,656	100.00						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.222

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
CODE	DESCRIPTION	SECTION	LAW						
COUNTY OF YATES		9 MUNICIPALITIES		GROUP F (CONT'D)					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	13,024	9,558	73.38	2.057	
GROUP F TOTAL				150		29,266		6.299	
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534	7	368	368	100.00	.079	
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	20	22	22	100.00	.005	
41700	AGRICULTURAL BUILDING	RPTL	483	442	58,093	9,632	16.58	2.073	
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,092	137,767	43,735	31.75	9.414	
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	16	1,399	175	12.50	.038	
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	180	42,848	2,181	5.09	.470	
42120	TEMPORARY GREENHOUSES	RPTL	483-c	9	1,971	45	2.26	.010	
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	10	1,854	692	37.34	.149	
GROUP H TOTAL				1,776		56,850		12.237	
COUNTY TOTALS					10,456	464,597			

PLEASE NOTE THAT COUNTY TOTALS INCLUDE COUNTS AND VALUES FROM INVALID CODES NOT SHOWN IN THE DETAILS.

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.223

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
						(000)	(000)							
NEW YORK CITY (ALL 5 BOROUGHS)														
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	27,186	9,629,511	1,072,004	11.13	.563						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	17,279	11,035,626	688,296	6.24	.361						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	21,828	12,508,476	1,419,758	11.35	.746						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	2,953	4,073,172	135,997	3.34	.071						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	18	7,312	7,220	98.75	.004						
41400	CLERGY	RPTL	460	814	671,007	19,658	2.93	.010						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	33,146	12,150,792	3,540,703	29.14	1.859						
41836	STAR - ENHANCED	RPTL	425	99,804	42,435,296	3,710,699	8.74	1.948						
41856	STAR - BASIC	RPTL	425	414,252	232,895,106	8,038,819	3.45	4.221						
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	189	8	4.17	.000						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	294	2,358,627	31,057	1.32	.016						
41950	1-2 FAMILY DWELLINGS IN NYC	RPTL	421-b	13,352	4,286,366	1,975,639	46.09	1.037						
GROUP A TOTAL					630,927		20,639,858		10.837					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	980	4,449,212	4,447,478	99.96	2.335						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2,693	10,252,850	10,257,462	100.05	5.386						
GROUP B TOTAL					3,673		14,704,940		7.721					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	7,153	61,909,357	61,553,242	99.42	32.320						
13920	NYC EDUCATNAL CONSTRCTN FUND	EDUC L	468	68	1,341,578	1,327,987	98.99	.697						
13940	NYC CULTURAL RESOURCES TRUST	GEN MUNY L	327	13	56,684	56,684	100.00	.030						
13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L	7400	43	2,437,473	2,432,285	99.79	1.277						
GROUP C TOTAL					7,277		65,370,198		34.324					
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES														
14100	USA OWNED (GENERALLY)	RPTL	400(1)	293	5,293,160	4,827,614	91.20	2.535						
14200	FOREIGN GOVT: EMBASSY	RPTL	418	190	435,996	400,042	91.75	.210						
14210	FOREIGN GOVT: CONSULATE	VIENNA CON		77	141,797	131,952	93.06	.069						
14400	U.N. OR SIMILAR ORGANIZATION	RPTL	416	4	438,961	438,004	99.78	.230						
14410	U.N. DEVELOPMENT DISTRICT	MCK UCON L	9613	7	224,353	206,281	91.94	.108						

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 6.35 CLASS 2 - 37.82 CLASS 3 - 45.00 CLASS 4 - 40.22

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.224

PROPERTY TAX EXEMPTION: GROUP		LAW REFERENCE: CODE		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
	DESCRIPTION	LAW	SECTION									
NEW YORK CITY (ALL 5 BOROUGHS)								GROUP D CONT'D				
GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES												
14620	NY&NJ PORT AUTH-AIR TERMINAL	MCK UCON L	6635	36	5,103,531	5,102,283	99.98	2.679				
14640	NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L	6515	100	5,049,076	5,049,020	100.00	2.651				
	GROUP D TOTAL			707		16,155,196		8.483				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600	CLERGY RESIDENCE	RPTL	462	1,356	3,703,850	1,549,151	41.83	.813				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	6,586	6,814,078	6,385,961	93.72	3.353				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	1,942	7,270,600	7,096,276	97.60	3.726				
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1,410	1,929,834	1,876,727	97.25	.985				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	1,219	7,838,907	7,710,950	98.37	4.049				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	184	463,647	444,237	95.81	.233				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	198	369,289	336,857	91.22	.177				
25400	FRATERNAL ORGANIZATION	RPTL	428	9	33,955	33,831	99.63	.018				
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	18	102,956	102,956	100.00	.054				
26000	PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACT:		3	190,912	190,912	100.00	.100				
26100	VETERANS ORGANIZATION	RPTL	452	94	21,223	19,829	93.43	.010				
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	3	1,685	1,685	100.00	.001				
26500	NYC INST OF ARTS & SCIENCE	RPTL	424	12	53,587	50,099	93.49	.026				
27350	CEMETERY - PRIVATE	RPTL	446	183	968,869	968,864	100.00	.509				
29150	OPERA HOUSE	RPTL	426	4	346,422	346,067	99.90	.182				
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434	5	110,379	110,379	100.00	.058				
29500	PERFORMING ARTS BUILDINGS	RPTL	427	6	237,196	237,196	100.00	.125				
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	8	3,173	3,148	99.24	.002				
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	14	63,554	2,153	3.39	.001				
	GROUP E TOTAL			13,254		27,467,278		14.422				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
14610	NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L	6611	8	73,831	73,831	100.00	.039				
17010	NYC OWNED RAILROAD PROPERTY	RAP TRAN L	103	324	11,236,168	11,150,567	99.24	5.855				
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	680	2,755,621	2,714,190	98.50	1.425				
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	79	3,143,129	2,884,676	91.78	1.515				
19950	MUNICIPAL RAILROAD	RPTL	456	2	11,024	11,024	100.00	.006				
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	14	1,201,315	1,201,575	100.02	.631				
27500	WATERWORKS CORP IN NYC	RPTL	485-d	111	225,785	225,785	100.00	.119				

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 6.35 CLASS 2 - 37.82 CLASS 3 - 45.00 CLASS 4 - 40.22

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2001 ASSESSMENT ROLLS

PAGE B.225

PROPERTY TAX EXEMPTION: GROUP	CODE	DESCRIPTION	LAW REFERENCE: LAW	SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
NEW YORK CITY (ALL 5 BOROUGHS)									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
47650	IND/COMM-NYC I&C BOARD CERT	RPTL	489-ddd	151	1,012,190	88,039	8.70	.046	
47660	IND/COMM-NYC FINANCE CERTIF	RPTL	489-bbbb	3,868	13,483,439	4,801,958	35.61	2.521	
47680	MIXED USE PROPERTIES IN NYC	RPTL	489-bbbb	1	3,240	559	17.27	.000	
47700	FALLOUT SHELTER FACILITIES	RPTL	479	4	222	4	1.90	.000	
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	7	8,145	197	2.42	.000	
49000	ARENA USED BY NHL & NBA: NYC	RPTL	429	1	224,441	224,441	100.00	.118	
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	19	2,251,727	28,286	1.26	.015	
GROUP F TOTAL					5,269		23,405,132		12.289
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	669	1,139,987	1,069,335	93.80	.562	
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	1,233	5,707,778	5,651,106	99.01	2.967	
25800	LOW INCOME HOUSING IN NYC	RPTL	420-c	221	335,536	325,258	96.94	.171	
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	70	406,878	406,878	100.00	.214	
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	64	1,302,398	1,298,574	99.71	.682	
4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489	7,085	3,184,593	1,443,202	45.32	.758	
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696	8,007	444,186	316,179	71.18	.166	
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H F I L	93,97,556	11	118,672	94,783	79.87	.050	
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	355	5,938,673	5,805,058	97.75	3.048	
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a	274	1,034,306	989,633	95.68	.520	
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	403	1,531,012	1,364,410	89.12	.716	
48743	LOW-INCM TURNKY/ENHCED HSNG	P H F I L	1106-h	984	553,044	298,165	53.91	.157	
48800	NEW MULTIPLE DWELLINGS: NYC	RPTL	421-a	20,300	4,285,988	3,156,247	73.64	1.657	
48820	MULTI DWELLING: NYC CONVRNSNS	RPTL	421-g	66	736,818	488,493	66.30	.257	
GROUP G TOTAL					39,742		22,707,321		11.923
CITY TOTALS									

190,449,923									

