

EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE

2003 COUNTY, CITY & TOWN ASSESSMENT ROLLS



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EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE: 2003 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 2003 assessment rolls² based on submissions of property tax data by assessors and county property tax directors.³ 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

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 Data from the 2002 assessment rolls was used for the Town of East Hampton (Suffolk County) due to the unavailability of 2003 data.

³ 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.

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.

The remainder of the report is organized as follows. The next section presents a summary of the latest (2003 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 2003 ASSESSMENT ROLLS

Approximately 33 percent of the market value of real property in New York is exempt from taxation. Although the value of exempt property increased by approximately \$47 billion, or 8.8 percent, from the 2002 to the 2003 assessment rolls, the corresponding total value of real property in New York increased by 9.5 percent or about \$151 billion. Both of these changes explain why the share of exempt property decreased slightly from 33.6 percent in 2002 to 33.4 percent in 2003. This figure has changed little since 2000 (33.8 percent) when STAR exemptions were in the second stage of their phase-in for non-seniors. Had STAR exemptions been excluded from exempt value, the percent of real property value attributable to exemptions ages would have remained constant at 25.4 for both 2002 and 2003.

With the exception of the years in which the STAR exemption has been in place (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 again 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.

From 2001 through 2003, this trend continued, but the increases became somewhat less pronounced. While in 2001, the number of exempt parcels totaled over 3.1 million and represented more than 57 percent of all parcels, the 2002 increase to less than 3.2 million and less than 58 percent of all parcels and the 2003 increase to slightly more than 3.2 million parcels and 58.7 percent of all parcels could be seen as a leveling off of this growth. In all three years, partial exemptions, including the STAR exemption, accounted for the overwhelming majority of these exemptions, at 95 percent.

In prior years, roughly 1 out of every 5 parcels had benefited from some sort of exemption. However, with the last installment of the basic STAR exemption implemented in 2001 (\$30,000), STAR exemptions grew to nearly 2.9 million and the exempt value of property in New York increased to almost \$490 billion. As was the case with the growth in exempt parcels, the exempt value growth from 2001 through 2003 was lower than in the period from 1997 to 2001. Even though the value of exempt property rose by about \$50 billion to more than \$580 billion in 2003, this change reflects an overall growth in the value of property in New York during the period, rather than any substantial changes in exemption activity.

Figure 1 shows a breakdown of 2003 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.

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 47.7 percent falls in this category, with nearly all the remainder consisting of privately owned property which is split between the wholly exempt (14.6 percent) and the partially exempt (37.1 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 2003, more than 3.0 million qualified homeowners were granted almost \$140 billion of exempt value as a result of STAR, amounting to more than 71 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 \$37.4 billion in 2003, an increase of \$2.5 billion from the \$34.9 billion reported in 2002. While the exempt value increased for this group, the number of exemptions remained relatively unchanged with a decrease of just 556 exemptions or about 0.1 percent since the last report.

Figure 1. Distribution of Exemptions by Type of Ownership, 2003

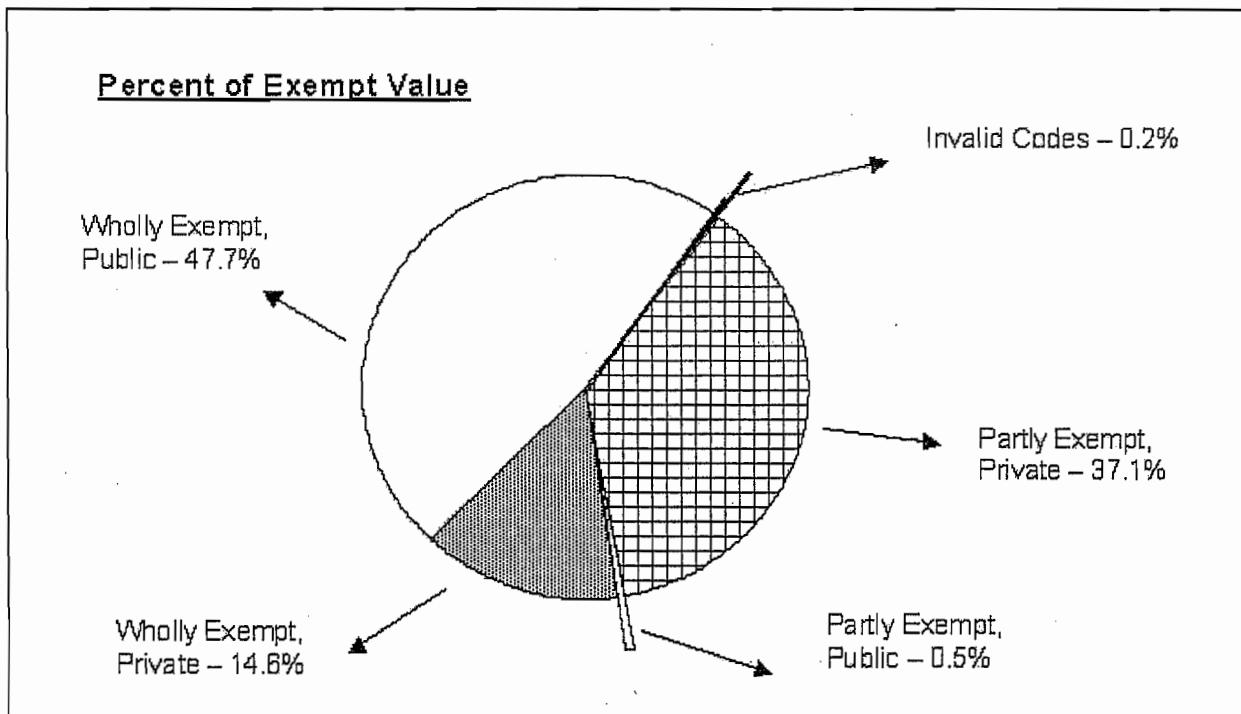
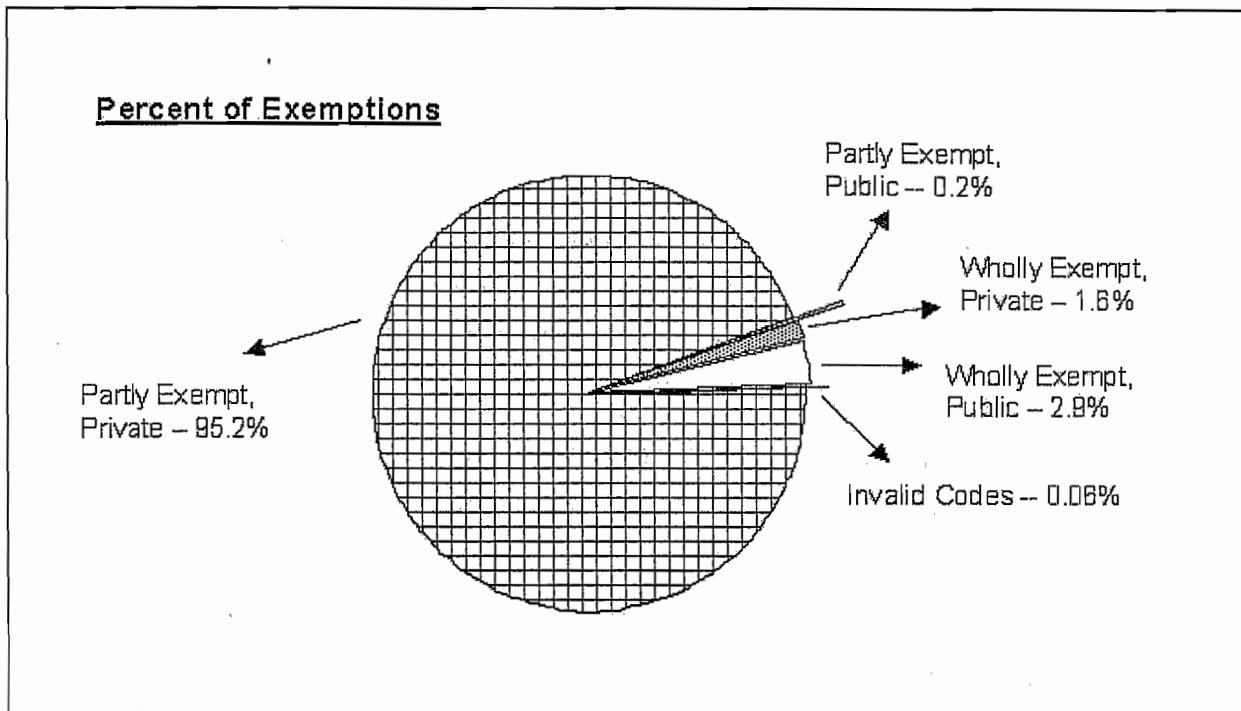


Table 1 shows the number of exemptions and equalized exempt value by major exemption category. The overwhelming majority of exemptions (92 percent) involve partially exempt property owned by certain individuals, primarily homeowners receiving STAR exemptions (about 71 percent), senior citizens (5.0 percent), 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 nearly 25 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, 2003 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	3,897,485	184,422,161
B. Property of New York State Government and Agencies	17,463	58,600,225
C. Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts	95,688	144,173,440
D. Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes	3,650	31,981,613
E. Property of Private Community Service Organizations, Social Organizations, and Professional Societies	65,568	78,044,829
F. Industrial, Commercial, and Public Service Property	23,477	47,506,877
G. Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)	53,415	33,415,451
H. Agricultural and Forest Property	83,369	4,053,955
Total, Valid Exemption Codes	4,240,115	582,198,511
Invalid Codes	1,656	887,216
TOTAL	4,241,771	583,085,767

Across the state, total exempt value increased by 8.8 percent, from \$536 billion in 2002 to \$583 billion in 2003. In terms of exempt value, the most substantial change for any one exemption group, as shown in Table B4, Appendix B, was the \$17 billion or 13.3 percent increase in Group C (Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts). Within this group, increases in exempt values for exemptions authorized by Real Property Tax Law (RPTL) Section 406(1) for county-owned property (an increase of \$3.8 billion) and for town-owned property (an increase of \$4.3 billion), as well as a \$6.5 billion increase for property owned by school districts (RPTL §408) accounted for nearly \$15 billion of the \$17 billion overall increase. The primary cause for these increases was the 2003 revaluations of property in the three Nassau County towns of Hempstead, North Hempstead, and Oyster Bay. In these towns, increased exempt values for these same three exemptions amounted to nearly \$12 billion.

The exempt value changes in the remaining groups ranged from a 10.1 percent increase for Group B (Property of New York State and Agencies) to a 3.8 percent increase for Group G (Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)). The \$5.4 billion increase in the exempt value of Group B was the direct result of the \$5.6 billion in increased value for the exemption provided by RPTL §404(1) for State-owned property. The major contributors to this increase in exempt value were the towns of Brookhaven (Suffolk County) with a \$1.8 billion increase, Hempstead (Nassau County) with a \$1.4 billion increase, Oyster Bay (Nassau County) with a \$770 million increase, and New York City with a \$300 million increase. While the changes occurring in the two Nassau County towns and New York City were primarily caused by either annual or initial reassessments of property, Brookhaven's 13.4 percent exempt value increase was consistent with the 14.5 percent overall increase in the value of property that occurred town-wide from 2002 to 2003. At the other end of the spectrum, the relatively small change that occurred in Group G from \$32.2 billion in 2002 to \$33.4 billion in 2003 made the group's change (3.8 percent) the lowest of any of the exemption groups.

The exempt value changes for the remaining exemption groups ranged from 6.2 percent in Group F (Industrial, Commercial, and Public Service Property) to 9.8 percent in Group H (Agricultural and Forest Property). Except for the increase in Group H, these trends were all moderately lower than the 9.5 percent increase in the total value of property in New York State that occurred from 2002 (\$1.6 trillion) to 2003 (\$1.7 trillion).

The following tables numbered 2 through 8 show the incidence of exempt values among the state's counties, cities, and towns for all exemptions and for exemptions made available through local options.

Table 2

**Geographic Areas with Highest and Lowest Incidence of Exempt Value,
2003 Assessment Rolls**

A. TEN WITH HIGHEST INCIDENCE

Counties		Cities		Towns	
	Percent Exempt		Percent Exempt		Percent Exempt
1. Tompkins	46.1%	Ogdensburg (St. L)	72.9%	Ashford (Cat.)	87.4%
2. Oswego	45.8%	Ithaca (Tom.)	70.8%	Scriba (Osw.)	87.3%
3. St Lawrence	45.2%	Troy (Ren.)	56.4%	Romulus (Sen.)	86.4%
4. Seneca	42.8%	Watervliet (Alb.)	55.1%	Le Ray (Jef.)	84.5%
5. Jefferson	37.1%	Dunkirk (Cha.)	53.8%	Alfred (All.)	75.5%
6. Cattaraugus	36.0%	Albany (Alb.)	53.7%	Marcy (One.)	75.4%
7. Niagara	34.3%	Hudson (Col.)	53.1%	Athens (Gre.)	73.1%
8. Oneida	34.2%	Oneonta (Ots.)	53.1%	Waddington (St. L)	72.1%
9. Allegany	34.1%	Geneva (Ont.)	52.7%	Lewiston (Nia)	70.6%
10. Clinton	32.6%	Salamanca (Cat.)	52.4%	Massena (St. L)	70.2%

B. TEN WITH LOWEST INCIDENCE

Counties		Cities		Towns	
	Percent Exempt		Percent Exempt		Percent Exempt
1. Hamilton	7.6%	Glen Cove (Nas.)	10.7%	Benson Ham.)	1.0%
2. Putnam	11.2%	Long Beach (Nas.)	13.8%	Arietta (Ham.)	1.9%
3. Warren	12.5%	Lockport (Nia.)	17.4%	Keene (Ess.)	2.4%
4. Rockland	13.9%	Rye (Wes.)	18.2%	Pittsfield (Ots.)	2.7%
5. Schuyler	16.1%	Tonawanda (Eri.)	20.3%	Inlet (Ham.)	2.8%
6. Wayne	16.3%	Port Jervis (Ora.)	21.8%	Hope (Ham.)	3.0%
7. Ulster	16.4%	N. Tonawanda (Nia.)	23.0%	Pulteney (Ste.)	3.0%
8. Delaware	17.8%	Mechanicville (Sar.)	23.1%	Wayne (Ste.)	3.1%
9. Washington	17.9%	Hornell (Ste.)	24.8%	Putnam (Was.)	3.3%
10. Columbia	18.1%	Oneida (Mad.)	25.0%	Franklin (Fra.)	3.3%

Table 3
**Exemptions for County Purposes: Counties Ranked by Percent of Full Value Exempt,
2003 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	7,031	3,559,067	46.11%	30	Chemung	9,705	874,612	22.92%
2.	Oswego	13,257	3,262,240	45.84%	31	Genesee	9,135	601,378	22.88%
3.	St Lawrence	11,501	3,081,754	45.23%	32	Ontario	11,170	1,575,379	22.76%
4.	Seneca	5,420	948,399	42.76%	33	Essex	5,972	979,854	22.73%
5.	Jefferson	10,638	2,212,035	37.12%	34	Schenectady	14,390	1,767,264	22.55%
6.	Cattaraugus	10,543	1,557,364	36.01%	35	Livingston	7,595	674,598	22.16%
7.	Niagara	22,946	3,990,025	34.34%	36	Monroe	60,615	8,597,001	21.87%
8.	Oneida	30,689	3,670,518	34.19%	37	Suffolk	126,435	53,165,365	21.38%
9.	Allegany	6,242	719,504	34.14%	38	Fulton	6,687	485,217	20.93%
10.	Clinton	8,520	1,487,546	32.59%	39	Dutchess	20,500	6,066,115	20.91%
11.	Albany	26,783	7,682,577	31.37%	40	Wyoming	5,840	406,854	20.84%
12.	Rensselaer	15,970	2,671,022	30.50%	41	Chenango	7,056	378,615	20.27%
13.	Broome	21,264	2,617,936	28.67%	42	Orange	26,507	6,150,968	20.10%
14.	Montgomery	6,709	574,235	28.32%	43	Saratoga	15,452	3,021,341	20.07%
15.	Chautauqua	14,475	1,910,107	27.00%	44	Yates	4,503	327,412	18.92%
16.	Onondaga	46,717	6,521,943	26.49%	45	Sullivan	8,873	1,146,038	18.65%
17.	Erie	108,847	12,329,825	26.32%	46	Nassau	92,155	40,410,261	18.41%
18.	Greene	5,150	1,131,776	25.53%	47	Orleans	4,926	287,830	18.25%
19.	Lewis	4,550	362,186	25.49%	48	Columbia	7,965	960,173	18.09%
20.	Otsego	6,351	866,677	25.14%	49	Washington	8,246	557,778	17.86%
21.	Schoharie	4,750	445,295	24.14%	50	Delaware	5,172	718,937	17.77%
22.	Franklin	3,151	671,367	24.08%	51	Ulster	15,906	2,358,816	16.36%
23.	Cortland	5,191	461,258	23.86%	52	Wayne	10,756	717,172	16.29%
24.	Steuben	12,842	1,118,280	23.67%	53	Schuyler	2,769	141,601	16.05%
25.	Tioga	5,305	543,083	23.43%	54	Rockland	17,665	5,159,749	13.91%
26.	Madison	8,002	805,699	23.37%	55	Warren	6,543	807,938	12.47%
27.	Westchester	43,150	41,360,157	23.37%	56	Putnam	7,471	1,465,558	11.18%
28.	Herkimer	7,332	766,136	23.14%	57	Hamilton	1,005	139,373	7.62%
29.	Cayuga	11,221	811,618	22.95%					

*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
2003 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	1,065	546,780	72.90%	32	Kingston	1,783	539,700	35.55%
2.	Ithaca	1,060	2,233,400	70.83%	33	Yonkers	8,045	7,318,382	35.03%
3.	Troy	3,435	1,407,110	56.39%	34	Schenectady	5,495	743,165	34.58%
4.	Watervliet	745	306,816	55.08%	35	Gloversville	1,667	142,651	34.19%
5.	Dunkirk	1,653	332,944	53.80%	36	Sara. Springs	1,766	1,012,967	34.01%
6.	Albany	8,155	4,264,047	53.72%	37	Rochester	13,084	2,378,716	33.66%
7.	Hudson	815	201,746	53.06%	38	Corning	1,187	208,301	32.71%
8.	Oneonta	646	333,592	53.06%	39	New York City	718,443	206,193,881	32.68%
9.	Geneva	1,359	336,191	52.68%	40	White Plains	1,871	3,332,975	32.36%
10.	Salamanca	1,188	94,957	52.39%	41	Batavia	1,733	216,603	32.16%
11.	Syracuse	10,766	3,288,007	48.93%	42	Amsterdam	2,111	150,153	31.64%
12.	Oswego	1,873	514,286	48.46%	43	New Rochelle	2,676	3,580,300	30.93%
13.	Peekskill	1,115	1,227,126	48.38%	44	Binghamton	4,251	539,951	30.76%
14.	Plattsburgh	1,386	493,264	45.85%	45	Canandaigua	785	212,628	30.58%
15.	Poughkeepsie	1,621	1,063,027	45.81%	46	Cohoes	1,416	160,003	29.58%
16.	Rome	4,703	614,940	43.67%	47	Newburgh	1,102	280,116	29.25%
17.	Little Falls	529	112,414	43.40%	48	Sherrill	454	47,719	27.81%
18.	Johnstown	979	164,971	42.86%	49	Lackawanna	2,878	153,517	27.00%
19.	Rensselaer	856	179,833	42.49%	50	Glens Falls	1,166	231,886	26.92%
20.	Fulton	1,247	205,701	42.11%	51	Beacon	990	244,942	26.68%
21.	Olean	1,570	294,321	41.86%	52	Mt Vernon	1,706	1,368,720	25.24%
22.	Niagara Falls	6,350	881,454	41.67%	53	Oneida	1,055	126,674	24.99%
23.	Jamestown	1,444	427,813	41.60%	54	Hornell	961	53,434	24.81%
24.	Cortland	1,182	255,494	39.44%	55	Mechanicville	444	41,824	23.05%
25.	Norwich	603	100,056	39.09%	56	No. Tonawanda	3,682	281,980	22.96%
26.	Buffalo	25,425	3,292,981	38.24%	57	Port Jervis	789	70,514	21.76%
27.	Elmira	2,801	333,847	38.11%	58	Tonawanda	2,325	116,057	20.30%
28.	Middletown	1,530	623,745	37.20%	59	Rye	735	1,137,052	18.24%
29.	Auburn	2,888	370,959	37.18%	60	Lockport	1,812	130,354	17.39%
30.	Watertown	2,298	352,612	36.86%	61	Long Beach	1,236	534,360	13.85%
31.	Utica	7,247	605,607	36.53%	62	Glen Cove	1,194	389,456	10.72%

Table 5

**Exemptions for County Purposes: Towns with Over 50 Percent Full Value Exempt,
2003 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.	Ashford	320	577,096	87.37%
2.	Scriba	666	1,812,713	87.31%
3.	Romulus	440	545,127	86.39%
4.	Le Ray	507	1,011,145	84.48%
5.	Alfred	279	247,055	75.47%
6.	Marcy	784	885,786	75.38%
7.	Athens	449	760,669	73.14%
8.	Waddington	268	225,603	72.08%
9.	Lewiston	1,607	1,599,735	70.59%
10.	Massena	1,363	1,230,248	70.25%
11.	Eaton	569	192,566	60.58%
12.	Verona	847	267,808	56.35%
13.	Harpersfield	124	100,331	55.43%
14.	Groveland	322	103,138	55.29%
15.	Caneadea	247	67,798	53.91%
16.	Dannemora	282	99,075	52.41%
17.	Sweden	809	503,176	51.84%
18.	Potsdam	1,214	356,266	51.75%
19.	Hamilton	501	167,571	51.59%
20.	Sharon	381	72,447	51.20%
21.	Herkimer	877	253,587	50.68%
22.	Oswego	534	181,086	50.49%

Table 6

**Geographic Areas with Highest and Lowest Incidence of Local-Option Exempt Value,
2003 Assessment Rolls**

A. TEN WITH HIGHEST INCIDENCE

Counties		Cities		Towns	
	<u>Percent Local- Option*</u>		<u>Percent Local- Option*</u>		<u>Percent Local- Option*</u>
1. Fulton	17.9%	Little Falls (Her.)	38.2%	Fenner (Mad.)	60.2%
2. Saratoga	17.0%	Sara. Springs (Sar.)	37.9%	Piercefield (St.L)	51.6%
3. Herkimer	15.5%	Johnstown (Ful.)	34.0%	Shelter Island (Suf.)	43.5%
4. Cayuga	14.6%	Cohoes (Alb.)	21.7%	Norwich (Che.)	42.2%
5. Hamilton	13.0%	Auburn (Cay.)	21.5%	Chautauqua Cha.)	38.7%
6. Erie	12.8%	Lackawanna (Eri.)	20.3%	St. Armand (Ess.)	37.7%
7. Onondaga	12.4%	Glen Cove (Nas.)	18.2%	Wethersfield (Wyo.)	36.8%
8. Columbia	12.4%	Tonawanda (Eri.)	17.5%	Rhinebeck (Dut.)	34.7%
9. Genesee	12.4%	Watertown (Jef.)	15.0%	Hartwick (Ots.)	33.9%
10. Monroe	12.2%	New York City (NYC)	14.4%	Madison (Mad.)	33.2%

B. TEN WITH LOWEST INCIDENCE

Counties		Cities		Towns	
	<u>Percent Local- Option*</u>		<u>Percent Local- Option*</u>		<u>Percent Local- Option*</u>
1. Tompkins	3.0%	Ithaca (Tom.)	0.8%	Moira (Fra.)	0.0%
2. Delaware	3.2%	Jamestown (Cha.)	2.8%	Westville (Fra.)	0.2%
3. Allegany	3.6%	Peekskill (Wes.)	3.0%	Fort Covington (Fra.)	0.2%
4. Franklin	4.3%	White Plains (Wes.)	3.2%	Brandon (Fra.)	0.3%
5. Seneca	4.5%	Ogdensburg (St.L)	3.4%	Romulus (Sen.)	0.4%
6. St. Lawrence	4.9%	Cortland (Cor.)	3.8%	Le Ray (Jef.)	0.5%
7. Schuyler	5.3%	Albany (Alb.)	4.1%	Ashford (Cat.)	0.5%
8. Oswego	5.8%	Geneva (Ont.)	4.2%	Bangor (Fra.)	0.6%
9. Cortland	5.8%	Olean (Cat.)	4.5%	Scriba (Osw.)	0.7%
10. Wyoming	5.8%	Watervliet (Alb.)	4.6%	Alfred (All.)	0.7%

*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,
2003 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	172,403	961,324	17.9%	30.	Chautauqua	255,495	3,083,464	8.3%
2.	Saratoga	831,940	4,895,147	17.0%	31.	Lewis	49,668	602,444	8.2%
3.	Herkimer	203,022	1,313,918	15.5%	32.	Suffolk	6,257,532	75,938,949	8.2%
4.	Cayuga	217,527	1,494,242	14.6%	33.	Chemung	134,361	1,637,336	8.2%
5.	Hamilton	27,491	211,262	13.0%	34.	Broome	352,199	4,335,879	8.1%
6.	Erie	2,506,557	19,606,070	12.8%	35.	Greene	123,333	1,544,171	8.0%
7.	Onondaga	1,245,342	10,050,509	12.4%	36.	Wayne	123,354	1,566,707	7.9%
8.	Columbia	188,829	1,524,272	12.4%	37.	Montgomery	78,560	1,001,158	7.8%
9.	Genesee	139,910	1,129,412	12.4%	38.	Steuben	156,497	2,010,559	7.8%
10.	Monroe	1,741,497	14,299,864	12.2%	39.	Tioga	75,128	1,016,327	7.4%
11.	Livingston	145,875	1,207,427	12.1%	40.	Westchester	4,470,487	60,498,128	7.4%
12.	Schenectady	369,410	3,080,906	12.0%	41.	Jefferson	215,588	2,944,407	7.3%
13.	Orange	1,099,387	9,391,488	11.7%	42.	Ontario	182,027	2,490,282	7.3%
14.	Rensselaer	440,506	3,927,123	11.2%	43.	Sullivan	122,756	1,743,304	7.0%
15.	Putnam	325,550	2,967,755	11.0%	44.	Niagara	390,792	5,868,567	6.7%
16.	Washington	120,023	1,098,375	10.9%	45.	Yates	37,219	566,946	6.6%
17.	Ulster	431,184	4,016,366	10.7%	46.	Clinton	131,304	2,095,331	6.3%
18.	Oneida	557,211	5,631,836	9.9%	47.	Cattaraugus	135,162	2,256,770	6.0%
19.	Rockland	955,609	9,845,323	9.7%	48.	Wyoming	46,203	790,651	5.8%
20.	Dutchess	885,925	9,249,755	9.6%	49.	Cortland	49,002	839,070	5.8%
21.	Orleans	61,602	656,760	9.4%	50.	Oswego	249,185	4,317,879	5.8%
22.	Chenango	76,371	819,130	9.3%	51.	Schuyler	17,266	327,296	5.3%
23.	Otsego	131,310	1,410,368	9.3%	52.	St. Lawrence	194,737	3,995,948	4.9%
24.	Albany	933,898	10,038,354	9.3%	53.	Seneca	56,319	1,262,787	4.5%
25.	Nassau	6,049,498	65,044,862	9.3%	54.	Franklin	45,921	1,059,541	4.3%
26.	Madison	129,655	1,403,250	9.2%	55.	Allegany	39,951	1,112,480	3.6%
27.	Essex	116,950	1,338,304	8.7%	56.	Delaware	37,509	1,185,123	3.2%
28.	Warren	123,685	1,416,238	8.7%	57.	Tompkins	124,919	4,179,570	3.0%
29.	Schoharie	61,561	725,676	8.5%					

Table 8

**City/Town Distribution of Exempt Value Attributable to Local-Option Exemptions:
2003 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	605	60.9%
10 - 19.9	454	34.5%
20 - 29.9	32	3.2%
30 - 39.9	10	1.0%
40 or more	4	0.4%

"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, indexed for inflation, 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 approximately 615,000 "enhanced" STAR exemptions and more than 2.4 million "basic" STAR exemptions reported on 2003 assessment rolls, and they totaled approximately \$139.8 billion in exempt value. These totals represented 24.0 percent of the exempt value and 71.4 percent of all exemptions in New York's cities and towns.

The 2003 STAR exempt value represented an 6 percent increase from the \$131.7 billion shown on the 2002 rolls. This moderate increase demonstrated the maturity of the exemption program and the 2001 completion of the three-year phase-in of the maximum exempt value. Also moderating the increase was the overall decrease in the number of "enhanced" STAR exemptions from the 2000 high of approximately 662, 000 exemptions to about 640,000 in 2001 and to about 615,000 in 2003. These decreases were 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 that made them no longer qualified for the "enhanced" exemption. This explanation corresponds with the most recent increase shown in the number of "basic" STAR exemptions, i.e. by approximately 70,000 or 3.0 percent, which can not be completely explained by new initial applications that are due to new construction or a belated awareness of the exemption. The corresponding exempt values for the "basic" STAR exemption were \$82.7 billion in 2001 and \$100.4 billion in 2003.

Although the downward trend in the number of "enhanced" STAR exemptions was evident from 2000 to 2003, the future New York State demographic patterns indicate that an increasing number of taxpayers in the higher age brackets will tend to increase participation in this exemption, as well as the senior citizen exemption (RPTL Section 467). However, the fiscal impact of the higher participation rates predicted for these two exemption programs should be marginally offset by the decline in the number of veterans qualifying under RPTL Section 458, since eligibility for that exemption is primarily confined to older veterans who served in World War II and the Korean War.

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 2003 assessment rolls, the market value standard for equalization rates was January 1, 2003. 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. **2003 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.

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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
E CL	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, 2003 Assessment Rolls
- B.2 Municipal Summary of Exemptions, 2003 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, 2003 Assessment Rolls
- B.4 Statewide Summary of Exemptions, by Property Group and Exemption Code, 2003 Assessment Rolls
- B.5 Summary of Exemptions, by County, Property Group, and Exemption Code, 2003 Assessment Rolls

B.2

TABLE B.1

County Level Summary of Exemptions, 2003 Assessment Rolls

Pages B.4 – B.5

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS, 2003 ASSESSMENT ROLLS

PAGE B.4

COUNTY CODE	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	109,697	69,211	63.09	4,453	85,487	24,488,821	0.12%
02	ALLEGANY	33,084	14,548	43.97	1,430	16,937	2,107,541	0.24%
03	BROOME	86,073	51,054	59.31	2,451	66,205	9,129,874	0.31%
04	CATTARAUGUS	49,506	23,868	48.21	2,123	29,491	4,324,735	0.03%
05	CAYUGA	38,729	23,348	60.29	1,295	29,678	3,537,109	0.00%
06	CHAUTAUQUA	92,383	40,943	44.32	3,930	45,767	7,074,254	0.22%
07	CHEMUNG	39,221	23,519	59.97	1,391	29,995	3,816,646	0.04%
08	CHENANGO	30,708	15,690	51.09	1,076	18,954	1,867,503	0.12%
09	CLINTON	36,511	20,226	55.40	1,063	26,001	4,564,225	0.08%
10	COLUMBIA	34,831	17,218	49.43	1,188	21,752	5,309,130	0.10%
11	CORTLAND	21,862	12,566	57.48	936	15,060	1,933,340	0.03%
12	DELAWARE	42,588	14,777	34.70	1,085	17,524	4,045,371	0.71%
13	DUTCHESS	105,357	65,096	61.79	3,030	77,931	29,012,808	0.02%
14	ERIE	363,437	239,018	65.77	15,884	313,074	46,838,633	0.02%
15	ESSEX	36,125	12,990	35.96	1,413	15,060	4,310,930	0.11%
16	FRANKLIN	30,897	13,417	43.42	1,122	14,106	2,788,441	0.24%
17	FULTON	33,611	15,812	47.04	1,002	20,186	2,318,141	0.00%
18	GENESEE	27,738	18,384	66.28	1,077	23,210	2,628,159	0.15%
19	GREENE	37,019	12,853	34.72	808	15,995	4,433,142	0.30%
20	HAMILTON	13,257	2,306	17.39	338	2,662	1,829,489	0.10%
21	HERKIMER	41,016	18,627	45.41	1,260	22,448	3,311,331	0.35%
22	JEFFERSON	55,245	24,033	43.50	2,176	29,491	5,959,729	0.02%
23	LEWIS	22,897	9,326	40.73	882	10,997	1,420,907	0.00%
24	LIVINGSTON	27,987	17,847	63.77	839	22,026	3,044,030	0.01%
25	MADISON	36,052	20,138	55.86	1,606	23,860	3,447,557	0.01%
26	MONROE	257,992	188,230	72.96	9,576	228,272	39,305,821	0.01%
27	MONTGOMERY	25,066	14,467	57.72	1,298	17,650	2,027,709	0.00%
28	NASSAU	418,365	308,583	73.76	11,013	379,289	219,519,265	0.22%
29	NIAGARA	92,031	58,377	63.43	2,858	74,181	11,619,289	0.03%
30	ONEIDA	104,513	63,216	60.49	4,626	83,054	10,735,175	0.04%
31	ONONDAGA	176,081	119,555	67.90	4,781	152,487	24,618,938	0.04%
32	ONTARIO	46,736	28,532	61.05	1,542	35,093	6,922,081	0.02%
33	ORANGE	130,574	79,585	60.95	4,365	94,366	30,603,394	0.04%
34	ORLEANS	20,029	12,069	60.26	627	14,703	1,577,579	0.33%
35	OSWEGO	58,848	32,572	55.35	1,722	41,486	7,117,320	0.03%
36	OTSEGO	38,176	17,109	44.82	1,293	20,209	3,446,875	0.10%
37	PUTNAM	43,150	26,492	61.40	1,610	30,250	13,105,998	0.01%
38	RENSSELAER	63,250	38,860	61.44	2,051	49,973	8,758,776	0.02%
39	ROCKLAND	85,431	63,172	73.95	2,591	75,598	37,087,593	0.02%
40	ST LAWRENCE	64,176	31,101	48.46	2,526	37,142	6,813,489	0.05%
41	SARATOGA	89,054	53,995	60.63	2,454	65,013	15,052,458	0.03%
42	SCHENECTADY	57,185	38,607	67.51	1,577	49,996	7,837,383	0.01%
43	SCHOHARIE	22,171	9,783	44.13	657	12,370	1,844,368	0.03%
44	SCHUYLER	12,315	6,363	51.67	537	7,699	882,035	0.08%
45	SENECA	17,383	10,605	61.01	712	13,308	2,218,119	0.09%
46	STEUBEN	54,700	29,581	54.08	2,016	37,456	4,723,650	0.17%
47	SUFFOLK	574,812	359,651	62.57	26,395	426,830	248,648,302	0.00%
48	SULLIVAN	63,790	19,291	30.24	1,930	22,797	6,143,976	0.05%
49	TIOGA	25,177	14,764	58.64	777	18,121	2,318,098	0.02%
50	TOMPKINS	33,327	21,161	63.50	1,885	23,601	7,718,455	0.01%
51	ULSTER	84,282	44,237	52.49	2,206	54,806	14,415,808	0.12%
52	WARREN	44,624	18,314	41.04	1,374	21,895	6,477,053	0.09%
53	WASHINGTON	33,580	17,560	52.29	962	22,741	3,123,708	0.01%
54	WAYNE	42,281	27,720	65.56	1,429	33,909	4,403,189	0.25%
55	WESTCHESTER	253,214	172,402	68.09	10,450	194,330	176,979,246	0.04%
56	WYOMING	22,942	13,215	57.60	784	16,017	1,952,367	0.00%
57	YATES	15,447	7,913	51.23	523	10,517	1,730,585	0.02%
65	NEW YORK CITY	982,913	485,904	49.44	28,988	689,455	630,984,272	0.00%
	STATE-TOTALS	5,499,446	3,229,801	58.73	191,993	4,048,511	1,744,254,220	0.06%

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS (CONT'D)

PAGE B.5

COUNTY CODE	EXEMPT FOR COUNTY PURPOSES COUNT	PCT OF EQUAL VAL	EXEMPT FOR CITY/TOWN PURPOSES COUNT	PCT OF EQUAL VAL	EXEMPT FOR SCHOOL PURPOSES COUNT	PCT OF EQUAL VAL
	EQ VAL (000)		EQ VAL (000)		EQ VAL (000)	
01	26,783	7,682,577	31.37	26,651	7,600,040	31.03
02	6,242	719,504	34.14	5,888	693,305	32.90
03	21,264	2,617,936	28.67	19,937	2,581,811	28.28
04	10,543	1,557,364	36.01	9,746	1,517,159	35.08
05	11,221	811,618	22.95	10,839	797,980	22.56
06	14,475	1,910,107	27.00	12,568	1,865,849	26.38
07	9,705	874,612	22.92	9,552	872,168	22.85
08	7,056	378,615	20.27	6,466	329,742	17.66
09	8,520	1,487,546	32.59	8,470	1,484,065	32.52
10	7,965	960,173	18.09	8,031	958,981	18.06
11	5,191	461,258	23.86	5,027	450,451	23.30
12	5,172	718,937	17.77	5,705	711,655	17.59
13	20,500	6,066,115	20.91	20,562	6,059,902	20.89
14	108,847	12,329,825	26.32	141,340	12,897,359	27.54
15	5,972	979,854	22.73	6,059	983,320	22.81
16	3,151	671,367	24.08	3,531	673,436	24.15
17	6,687	485,217	20.93	6,809	486,400	20.98
18	9,135	601,378	22.88	8,702	583,442	22.20
19	5,150	1,131,776	25.53	5,151	1,116,630	25.19
20	1,005	139,373	7.62	1,152	143,618	7.85
21	7,332	766,136	23.14	7,235	762,534	23.03
22	10,638	2,212,035	37.12	9,184	2,205,299	37.00
23	4,550	362,186	25.49	3,989	328,900	23.15
24	7,595	674,598	22.16	7,588	673,054	22.11
25	8,002	805,699	23.37	7,754	796,606	23.11
26	60,615	8,597,001	21.87	91,355	9,228,615	23.48
27	6,709	574,235	28.32	6,616	568,364	28.03
28	92,155	40,410,261	18.41	92,315	40,350,642	18.38
29	22,946	3,990,025	34.34	21,474	3,936,375	33.88
30	30,689	3,670,518	34.19	27,409	3,548,516	33.06
31	46,717	6,521,943	26.49	68,316	6,982,921	28.36
32	11,170	1,575,379	22.76	11,124	1,599,857	23.11
33	26,507	6,150,968	20.10	25,718	5,993,082	19.58
34	4,926	287,830	18.25	5,160	287,993	18.26
35	13,257	3,262,240	45.84	12,342	3,236,219	45.47
36	6,351	866,677	25.14	5,744	852,454	24.73
37	7,471	1,465,558	11.18	7,457	1,458,939	11.13
38	15,970	2,671,022	30.50	15,603	2,638,116	30.12
39	17,665	5,159,749	13.91	17,663	5,201,626	14.03
40	11,501	3,081,754	45.23	11,031	3,055,628	44.85
41	15,452	3,021,341	20.07	15,844	3,021,988	20.08
42	14,390	1,767,264	22.55	13,953	1,731,898	22.10
43	4,750	445,295	24.14	4,410	409,639	22.21
44	2,769	141,601	16.05	2,186	123,828	14.04
45	5,420	948,399	42.76	5,419	948,847	42.78
46	12,842	1,118,280	23.67	10,619	1,093,710	23.15
47	126,435	53,165,365	21.38	125,981	52,824,243	21.24
48	8,873	1,146,038	18.65	8,841	1,144,358	18.63
49	5,305	543,083	23.43	5,135	541,863	23.38
50	7,031	3,559,067	46.11	6,371	3,551,633	46.01
51	15,906	2,358,816	16.36	16,104	2,348,690	16.29
52	6,543	807,938	12.47	6,806	816,188	12.60
53	8,246	557,778	17.86	8,025	557,027	17.83
54	10,756	717,172	16.29	10,449	726,311	16.50
55	43,150	41,360,157	23.37	63,810	43,439,419	24.54
56	5,840	406,854	20.84	5,871	416,609	21.34
57	4,503	327,412	18.92	4,506	329,511	19.04
65	718,443	206,193,881	32.68	718,443	206,193,881	32.68
	1,724,004	454,276,707	26.04	1,810,036	456,732,696	26.18
					3,573,239	551,487,348
						31.62

TABLE B.3

**County Level Summary of Exemptions, by Type,
2003 Assessment Rolls**

Pages B.9 – B.18

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				2,365	5,140,260	2.63	20.990
	WHOLLY EXEMPT, PRIVATELY OWNED				2,088	1,565,044	2.32	6.391
	PARTIALLY EXEMPT, PUBLICLY OWNED				476	12,707	.53	.052
	PARTIALLY EXEMPT, PRIVATELY OWNED				85,008	3,314,280	94.40	13.534
	INVALIDLY CODED EXEMPTIONS				111	5,660	.12	.023
	COUNTY EXEMPTION TOTALS	109,697	24,488,821	69,211	90,048	10,037,951		40.990
02 ALLEGANY	WHOLLY EXEMPT, PUBLICLY OWNED				867	414,406	4.71	19.663
	WHOLLY EXEMPT, PRIVATELY OWNED				559	225,516	3.04	10.700
	PARTIALLY EXEMPT, PUBLICLY OWNED				386	28,640	2.10	1.359
	PARTIALLY EXEMPT, PRIVATELY OWNED				16,546	442,212	89.90	20.982
	INVALIDLY CODED EXEMPTIONS				47	1,696	.26	.081
	COUNTY EXEMPTION TOTALS	33,084	2,107,541	14,548	18,405	1,112,470		52.785
03 BROOME	WHOLLY EXEMPT, PUBLICLY OWNED				1,295	1,493,803	1.88	16.362
	WHOLLY EXEMPT, PRIVATELY OWNED				1,156	582,827	1.68	6.384
	PARTIALLY EXEMPT, PUBLICLY OWNED				73	4,880	.11	.054
	PARTIALLY EXEMPT, PRIVATELY OWNED				66,132	2,080,387	96.01	22.787
	INVALIDLY CODED EXEMPTIONS				227	173,980	.33	1.906
	COUNTY EXEMPTION TOTALS	86,073	9,129,874	51,054	68,883	4,335,877		47.491
04 CATTARAUGUS	WHOLLY EXEMPT, PUBLICLY OWNED				1,405	1,129,571	4.44	26.119
	WHOLLY EXEMPT, PRIVATELY OWNED				718	249,528	2.27	5.770
	PARTIALLY EXEMPT, PUBLICLY OWNED				285	38,409	.90	.888
	PARTIALLY EXEMPT, PRIVATELY OWNED				29,205	839,062	92.35	19.402
	INVALIDLY CODED EXEMPTIONS				10	186	.03	.004
	COUNTY EXEMPTION TOTALS	49,506	4,324,735	23,868	31,623	2,256,756		52.183
05 CAYUGA	WHOLLY EXEMPT, PUBLICLY OWNED				767	433,902	2.48	12.267
	WHOLLY EXEMPT, PRIVATELY OWNED				528	143,475	1.70	4.056
	PARTIALLY EXEMPT, PUBLICLY OWNED				85	4,299	.27	.122
	PARTIALLY EXEMPT, PRIVATELY OWNED				29,592	912,484	95.54	25.798
	INVALIDLY CODED EXEMPTIONS				1	72	.00	.002
	COUNTY EXEMPTION TOTALS	38,729	3,537,109	23,348	30,973	1,494,232		42.244
06 CHAUTAUQUA	WHOLLY EXEMPT, PUBLICLY OWNED				2,253	1,156,820	4.53	16.353
	WHOLLY EXEMPT, PRIVATELY OWNED				1,677	524,977	3.37	7.421
	PARTIALLY EXEMPT, PUBLICLY OWNED				145	17,036	.29	.241
	PARTIALLY EXEMPT, PRIVATELY OWNED				45,595	1,355,370	91.59	19.159
	INVALIDLY CODED EXEMPTIONS				110	29,242	.22	.413
	COUNTY EXEMPTION TOTALS	92,383	7,074,254	40,943	49,780	3,083,445		43.587

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				804	513,358	2.56	13.451
	WHOLLY EXEMPT, PRIVATELY OWNED				587	217,123	1.87	5.689
	PARTIALLY EXEMPT, PUBLICLY OWNED				147	2,263	.47	.059
	PARTIALLY EXEMPT, PRIVATELY OWNED				29,848	909,517	95.06	23.830
	INVALIDLY CODED EXEMPTIONS				12	1,154	.04	.030
	COUNTY EXEMPTION TOTALS	39,221	3,816,646	23,519	31,398	1,643,415		43.059
08 CHENANGO	WHOLLY EXEMPT, PUBLICLY OWNED				570	167,680	2.84	8.979
	WHOLLY EXEMPT, PRIVATELY OWNED				499	63,007	2.49	3.374
	PARTIALLY EXEMPT, PUBLICLY OWNED				488	48,739	2.43	2.610
	PARTIALLY EXEMPT, PRIVATELY OWNED				18,465	517,396	92.10	27.705
	INVALIDLY CODED EXEMPTIONS				26	22,298	.13	1.194
	COUNTY EXEMPTION TOTALS	30,708	1,867,503	15,690	20,048	819,120		43.862
09 CLINTON	WHOLLY EXEMPT, PUBLICLY OWNED				673	1,134,849	2.49	24.864
	WHOLLY EXEMPT, PRIVATELY OWNED				390	160,639	1.44	3.520
	PARTIALLY EXEMPT, PUBLICLY OWNED				44	30,487	.16	.668
	PARTIALLY EXEMPT, PRIVATELY OWNED				25,944	763,323	95.83	16.724
	INVALIDLY CODED EXEMPTIONS				23	5,921	.08	.130
	COUNTY EXEMPTION TOTALS	36,511	4,564,225	20,226	27,074	2,095,219		45.905
10 COLUMBIA	WHOLLY EXEMPT, PUBLICLY OWNED				651	357,648	2.84	6.737
	WHOLLY EXEMPT, PRIVATELY OWNED				537	280,225	2.34	5.278
	PARTIALLY EXEMPT, PUBLICLY OWNED				19	4,348	.08	.082
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,722	880,726	94.64	16.589
	INVALIDLY CODED EXEMPTIONS				24	1,570	.10	.030
	COUNTY EXEMPTION TOTALS	34,831	5,309,130	17,218	22,953	1,524,517		28.715
11 CORTLAND	WHOLLY EXEMPT, PUBLICLY OWNED				670	317,032	4.19	16.398
	WHOLLY EXEMPT, PRIVATELY OWNED				266	70,229	1.66	3.633
	PARTIALLY EXEMPT, PUBLICLY OWNED				216	16,896	1.35	.874
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,844	432,835	92.76	22.388
	INVALIDLY CODED EXEMPTIONS				6	2,074	.04	.107
	COUNTY EXEMPTION TOTALS	21,862	1,933,340	12,566	16,002	839,066		43.400
12 DELAWARE	WHOLLY EXEMPT, PUBLICLY OWNED				632	429,473	3.37	10.616
	WHOLLY EXEMPT, PRIVATELY OWNED				453	136,487	2.42	3.374
	PARTIALLY EXEMPT, PUBLICLY OWNED				106	19,875	.57	.491
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,416	562,022	92.93	13.893
	INVALIDLY CODED EXEMPTIONS				134	37,009	.72	.915
	COUNTY EXEMPTION TOTALS	42,588	4,045,371	14,777	18,741	1,184,866		29.289

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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	105,357	29,012,808	65,096	1,609	3,109,821	1.99	10.719
	WHOLLY EXEMPT, PRIVATELY OWNED				1,420	2,020,242	1.75	6.963
	PARTIALLY EXEMPT, PUBLICLY OWNED				351	86,842	.43	.299
	PARTIALLY EXEMPT, PRIVATELY OWNED				77,577	4,026,336	95.81	13.878
	INVALIDLY CODED EXEMPTIONS				15	4,580	.02	.016
	COUNTY EXEMPTION TOTALS				80,972	9,247,821		31.875
14 ERIE	WHOLLY EXEMPT, PUBLICLY OWNED	363,437	46,838,633	239,018	11,730	7,543,959	3.57	16.106
	WHOLLY EXEMPT, PRIVATELY OWNED				4,152	2,127,673	1.26	4.543
	PARTIALLY EXEMPT, PUBLICLY OWNED				11	21,066	.00	.045
	PARTIALLY EXEMPT, PRIVATELY OWNED				313,012	9,912,812	95.15	21.164
	INVALIDLY CODED EXEMPTIONS				60	553	.02	.001
	COUNTY EXEMPTION TOTALS				328,965	19,606,063		41.859
15 ESSEX	WHOLLY EXEMPT, PUBLICLY OWNED	36,125	4,310,930	12,990	918	655,362	5.57	15.202
	WHOLLY EXEMPT, PRIVATELY OWNED				495	187,810	3.00	4.357
	PARTIALLY EXEMPT, PUBLICLY OWNED				20	504	.12	.012
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,040	493,539	91.20	11.449
	INVALIDLY CODED EXEMPTIONS				19	1,078	.12	.025
	COUNTY EXEMPTION TOTALS				16,492	1,338,293		31.044
16 FRANKLIN	WHOLLY EXEMPT, PUBLICLY OWNED	30,897	2,788,441	13,417	626	430,319	4.11	15.432
	WHOLLY EXEMPT, PRIVATELY OWNED				496	181,119	3.26	6.495
	PARTIALLY EXEMPT, PUBLICLY OWNED				126	6,987	.83	.251
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,943	441,089	91.56	15.819
	INVALIDLY CODED EXEMPTIONS				37	26	.24	.001
	COUNTY EXEMPTION TOTALS				15,228	1,059,540		37.998
17 FULTON	WHOLLY EXEMPT, PUBLICLY OWNED	33,611	2,318,141	15,812	506	264,042	2.39	11.390
	WHOLLY EXEMPT, PRIVATELY OWNED				496	97,654	2.34	4.213
	PARTIALLY EXEMPT, PUBLICLY OWNED				51	1,152	.24	.050
	PARTIALLY EXEMPT, PRIVATELY OWNED				20,134	598,491	95.03	25.818
	INVALIDLY CODED EXEMPTIONS				1	3	.00	.000
	COUNTY EXEMPTION TOTALS				21,188	961,342		41.470
18 GENESEE	WHOLLY EXEMPT, PUBLICLY OWNED	27,738	2,628,159	18,384	588	349,110	2.42	13.283
	WHOLLY EXEMPT, PRIVATELY OWNED				489	82,223	2.01	3.129
	PARTIALLY EXEMPT, PUBLICLY OWNED				3	5,965	.01	.227
	PARTIALLY EXEMPT, PRIVATELY OWNED				23,201	689,207	95.39	26.224
	INVALIDLY CODED EXEMPTIONS				41	2,892	.17	.110
	COUNTY EXEMPTION TOTALS				24,322	1,129,397		42.973

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				379	880,468	2.25	19.861
	WHOLLY EXEMPT, PRIVATELY OWNED				429	118,515	2.55	2.673
	PARTIALLY EXEMPT, PUBLICLY OWNED				60	6,463	.36	.146
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,933	532,225	94.54	12.006
	INVALIDLY CODED EXEMPTIONS				53	6,292	.31	.142
	COUNTY EXEMPTION TOTALS	37,019	4,433,142	12,853	16,854	1,543,963		34.828
20 HAMILTON	WHOLLY EXEMPT, PUBLICLY OWNED				248	60,697	8.26	3.318
	WHOLLY EXEMPT, PRIVATELY OWNED				90	42,504	3.00	2.323
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	10	.03	.001
	PARTIALLY EXEMPT, PRIVATELY OWNED				2,661	108,024	88.61	5.905
	INVALIDLY CODED EXEMPTIONS				3	321	.10	.018
	COUNTY EXEMPTION TOTALS	13,257	1,829,489	2,306	3,003	211,556		11.564
21 HERKIMER	WHOLLY EXEMPT, PUBLICLY OWNED				727	417,725	3.06	12.615
	WHOLLY EXEMPT, PRIVATELY OWNED				532	206,924	2.24	6.249
	PARTIALLY EXEMPT, PUBLICLY OWNED				52	5,394	.22	.163
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,396	642,360	94.12	19.399
	INVALIDLY CODED EXEMPTIONS				89	41,502	.37	.1253
	COUNTY EXEMPTION TOTALS	41,016	3,311,331	18,627	23,796	1,313,905		39.679
22 JEFFERSON	WHOLLY EXEMPT, PUBLICLY OWNED				1,338	1,827,920	4.22	30.671
	WHOLLY EXEMPT, PRIVATELY OWNED				838	193,879	2.65	3.253
	PARTIALLY EXEMPT, PUBLICLY OWNED				87	5,111	.27	.086
	PARTIALLY EXEMPT, PRIVATELY OWNED				29,404	916,630	92.84	15.380
	INVALIDLY CODED EXEMPTIONS				5	865	.02	.015
	COUNTY EXEMPTION TOTALS	55,245	5,959,729	24,033	31,672	2,944,405		49.405
23 LEWIS	WHOLLY EXEMPT, PUBLICLY OWNED				539	224,432	4.54	15.795
	WHOLLY EXEMPT, PRIVATELY OWNED				343	30,985	2.89	2.181
	PARTIALLY EXEMPT, PUBLICLY OWNED				559	31,319	4.71	2.204
	PARTIALLY EXEMPT, PRIVATELY OWNED				10,438	315,694	87.87	22.218
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	22,897	1,420,907	9,326	11,879	602,430		42.398
24 LIVINGSTON	WHOLLY EXEMPT, PUBLICLY OWNED				479	376,653	2.09	12.374
	WHOLLY EXEMPT, PRIVATELY OWNED				360	68,357	1.57	2.246
	PARTIALLY EXEMPT, PUBLICLY OWNED				26	9,433	.11	.310
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,999	752,352	96.20	24.716
	INVALIDLY CODED EXEMPTIONS				3	621	.01	.020
	COUNTY EXEMPTION TOTALS	27,987	3,044,030	17,847	22,867	1,207,416		39.665

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				1,043	405,436	4.10	11.760
	WHOLLY EXEMPT, PRIVATELY OWNED				563	254,675	2.21	7.387
	PARTIALLY EXEMPT, PUBLICLY OWNED				212	17,406	.83	.505
	PARTIALLY EXEMPT, PRIVATELY OWNED				23,648	725,708	92.85	21.050
	INVALIDLY CODED EXEMPTIONS				4	9	.02	.000
	COUNTY EXEMPTION TOTALS	36,052	3,447,557	20,138	25,470	1,403,234		40.702
26 MONROE	WHOLLY EXEMPT, PUBLICLY OWNED				7,156	4,511,363	3.01	11.478
	WHOLLY EXEMPT, PRIVATELY OWNED				2,420	2,524,578	1.02	6.423
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	1,243	.00	.003
	PARTIALLY EXEMPT, PRIVATELY OWNED				228,261	7,275,766	95.97	18.511
	INVALIDLY CODED EXEMPTIONS				16	978	.01	.003
	COUNTY EXEMPTION TOTALS	257,992	39,305,821	188,230	237,854	14,313,928		36.417
27 MONTGOMERY	WHOLLY EXEMPT, PUBLICLY OWNED				825	261,173	4.35	12.880
	WHOLLY EXEMPT, PRIVATELY OWNED				473	189,984	2.50	9.369
	PARTIALLY EXEMPT, PUBLICLY OWNED				66	5,633	.35	.278
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,584	544,287	92.80	26.843
	INVALIDLY CODED EXEMPTIONS				1	73	.01	.004
	COUNTY EXEMPTION TOTALS	25,066	2,027,709	14,467	18,949	1,001,150		49.374
28 NASSAU	WHOLLY EXEMPT, PUBLICLY OWNED				7,915	23,176,162	2.02	10.558
	WHOLLY EXEMPT, PRIVATELY OWNED				3,090	7,757,859	.79	3.534
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				379,284	34,097,336	96.96	15.533
	INVALIDLY CODED EXEMPTIONS				867	13,904	.22	.006
	COUNTY EXEMPTION TOTALS	418,365	219,519,265	308,583	391,156	65,045,261		29.631
29 NIAGARA	WHOLLY EXEMPT, PUBLICLY OWNED				1,646	3,000,113	2.14	25.820
	WHOLLY EXEMPT, PRIVATELY OWNED				1,212	351,346	1.57	3.024
	PARTIALLY EXEMPT, PUBLICLY OWNED				95	4,105	.12	.035
	PARTIALLY EXEMPT, PRIVATELY OWNED				74,064	2,512,346	96.14	21.622
	INVALIDLY CODED EXEMPTIONS				22	641	.03	.006
	COUNTY EXEMPTION TOTALS	92,031	11,619,289	58,377	77,039	5,868,551		50.507
30 ONEIDA	WHOLLY EXEMPT, PUBLICLY OWNED				2,876	2,166,492	3.28	20.181
	WHOLLY EXEMPT, PRIVATELY OWNED				1,750	915,538	2.00	8.528
	PARTIALLY EXEMPT, PUBLICLY OWNED				823	35,289	.94	.329
	PARTIALLY EXEMPT, PRIVATELY OWNED				82,231	2,523,837	93.74	23.510
	INVALIDLY CODED EXEMPTIONS				39	1,690	.04	.016
	COUNTY EXEMPTION TOTALS	104,513	10,735,175	63,216	87,719	5,642,846		52.564

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				2,936	3,694,867	1.87	15.008
	WHOLLY EXEMPT, PRIVATELY OWNED				1,844	1,544,801	1.17	6.275
	PARTIALLY EXEMPT, PUBLICLY OWNED				24	3,471	.02	.014
	PARTIALLY EXEMPT, PRIVATELY OWNED				152,456	4,796,818	96.91	19.484
	INVALIDLY CODED EXEMPTIONS				64	10,522	.04	.043
	COUNTY EXEMPTION TOTALS	176,081	24,618,938	119,555	157,324	10,050,479		40.824
32 ONTARIO	WHOLLY EXEMPT, PUBLICLY OWNED				900	1,042,550	2.46	15.061
	WHOLLY EXEMPT, PRIVATELY OWNED				642	335,419	1.75	4.846
	PARTIALLY EXEMPT, PUBLICLY OWNED				2	15	.01	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				35,084	1,111,642	95.77	16.059
	INVALIDLY CODED EXEMPTIONS				7	632	.02	.009
	COUNTY EXEMPTION TOTALS	46,736	6,922,081	28,532	36,635	2,490,258		35.976
33 ORANGE	WHOLLY EXEMPT, PUBLICLY OWNED				2,809	3,368,712	2.84	11.008
	WHOLLY EXEMPT, PRIVATELY OWNED				1,556	1,431,851	1.58	4.679
	PARTIALLY EXEMPT, PUBLICLY OWNED				188	111,866	.19	.366
	PARTIALLY EXEMPT, PRIVATELY OWNED				94,138	4,416,401	95.34	14.431
	INVALIDLY CODED EXEMPTIONS				50	58,766	.05	.192
	COUNTY EXEMPTION TOTALS	130,574	30,603,394	79,585	98,741	9,387,596		30.675
34 ORLEANS	WHOLLY EXEMPT, PUBLICLY OWNED				403	171,851	2.62	10.893
	WHOLLY EXEMPT, PRIVATELY OWNED				224	50,177	1.46	3.181
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	364	.01	.023
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,685	431,830	95.57	27.373
	INVALIDLY CODED EXEMPTIONS				53	2,537	.34	.161
	COUNTY EXEMPTION TOTALS	20,029	1,577,579	12,069	15,366	656,759		41.631
35 OSWEGO	WHOLLY EXEMPT, PUBLICLY OWNED				1,050	2,788,712	2.43	39.182
	WHOLLY EXEMPT, PRIVATELY OWNED				672	137,843	1.56	1.937
	PARTIALLY EXEMPT, PUBLICLY OWNED				435	25,946	1.01	.365
	PARTIALLY EXEMPT, PRIVATELY OWNED				41,040	1,365,088	94.97	19.180
	INVALIDLY CODED EXEMPTIONS				15	273	.03	.004
	COUNTY EXEMPTION TOTALS	58,848	7,117,320	32,572	43,212	4,317,862		60.667
36 OTSEGO	WHOLLY EXEMPT, PUBLICLY OWNED				550	408,146	2.56	11.841
	WHOLLY EXEMPT, PRIVATELY OWNED				743	321,146	3.45	9.317
	PARTIALLY EXEMPT, PUBLICLY OWNED				201	1,450	.93	.042
	PARTIALLY EXEMPT, PRIVATELY OWNED				19,991	677,048	92.95	19.642
	INVALIDLY CODED EXEMPTIONS				23	2,570	.11	.075
	COUNTY EXEMPTION TOTALS	38,176	3,446,875	17,109	21,508	1,410,360		40.917

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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	43,150	13,105,998	26,492	1,136	419,278	3.57	3.199
	WHOLLY EXEMPT, PRIVATELY OWNED				474	731,027	1.49	5.578
	PARTIALLY EXEMPT, PUBLICLY OWNED				224	8,674	.70	.066
	PARTIALLY EXEMPT, PRIVATELY OWNED				30,026	1,808,525	94.23	13.799
	INVALIDLY CODED EXEMPTIONS				3	247	.01	.002
	COUNTY EXEMPTION TOTALS				31,863	2,967,751		22.644
38 RENSSELAER	WHOLLY EXEMPT, PUBLICLY OWNED	63,250	8,758,776	38,860	1,100	1,141,682	2.11	13.035
	WHOLLY EXEMPT, PRIVATELY OWNED				951	1,068,757	1.83	12.202
	PARTIALLY EXEMPT, PUBLICLY OWNED				144	45,818	.28	.523
	PARTIALLY EXEMPT, PRIVATELY OWNED				49,827	1,668,620	95.76	19.051
	INVALIDLY CODED EXEMPTIONS				9	566	.02	.007
	COUNTY EXEMPTION TOTALS				52,031	3,925,443		44.817
39 ROCKLAND	WHOLLY EXEMPT, PUBLICLY OWNED	85,431	37,087,593	63,172	1,174	2,105,056	1.50	5.676
	WHOLLY EXEMPT, PRIVATELY OWNED				1,417	2,306,737	1.81	6.220
	PARTIALLY EXEMPT, PUBLICLY OWNED				25	1,480	.03	.004
	PARTIALLY EXEMPT, PRIVATELY OWNED				75,573	5,404,650	96.64	14.573
	INVALIDLY CODED EXEMPTIONS				15	31,178	.02	.084
	COUNTY EXEMPTION TOTALS				78,204	9,849,101		26.556
40 ST LAWRENCE	WHOLLY EXEMPT, PUBLICLY OWNED	64,176	6,813,489	31,101	1,519	2,329,043	3.83	34.183
	WHOLLY EXEMPT, PRIVATELY OWNED				1,007	498,070	2.54	7.310
	PARTIALLY EXEMPT, PUBLICLY OWNED				554	26,311	1.40	.386
	PARTIALLY EXEMPT, PRIVATELY OWNED				36,575	1,116,245	92.18	16.383
	INVALIDLY CODED EXEMPTIONS				21	26,251	.05	.385
	COUNTY EXEMPTION TOTALS				39,676	3,995,920		58.647
41 SARATOGA	WHOLLY EXEMPT, PUBLICLY OWNED	89,054	15,052,458	53,995	1,644	1,841,832	2.44	12.236
	WHOLLY EXEMPT, PRIVATELY OWNED				809	756,453	1.20	5.025
	PARTIALLY EXEMPT, PUBLICLY OWNED				64	17,673	.09	.117
	PARTIALLY EXEMPT, PRIVATELY OWNED				64,928	2,277,636	96.24	15.131
	INVALIDLY CODED EXEMPTIONS				22	1,735	.03	.012
	COUNTY EXEMPTION TOTALS				67,467	4,895,329		32.522
42 SCHENECTADY	WHOLLY EXEMPT, PUBLICLY OWNED	57,185	7,837,383	38,607	927	948,175	1.80	12.098
	WHOLLY EXEMPT, PRIVATELY OWNED				650	449,967	1.26	5.741
	PARTIALLY EXEMPT, PUBLICLY OWNED				399	10,390	.77	.133
	PARTIALLY EXEMPT, PRIVATELY OWNED				49,597	1,673,150	96.16	21.348
	INVALIDLY CODED EXEMPTIONS				5	36	.01	.001
	COUNTY EXEMPTION TOTALS				51,578	3,081,718		39.321

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				331	283,345	2.54	15.363
	WHOLLY EXEMPT, PRIVATELY OWNED				326	52,917	2.50	2.869
	PARTIALLY EXEMPT, PUBLICLY OWNED				296	29,532	2.27	1.601
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,074	359,805	92.66	19.508
	INVALIDLY CODED EXEMPTIONS				4	64	.03	.004
	COUNTY EXEMPTION TOTALS	22,171	1,844,368	9,783	13,031	725,663		39.345
44 SCHUYLER	WHOLLY EXEMPT, PUBLICLY OWNED				355	78,896	4.31	8.945
	WHOLLY EXEMPT, PRIVATELY OWNED				182	22,368	2.21	2.536
	PARTIALLY EXEMPT, PUBLICLY OWNED				198	13,148	2.40	1.491
	PARTIALLY EXEMPT, PRIVATELY OWNED				7,497	212,816	90.99	24.128
	INVALIDLY CODED EXEMPTIONS				7	67	.08	.008
	COUNTY EXEMPTION TOTALS	12,315	882,035	6,363	8,239	327,295		37.107
45 SENECA	WHOLLY EXEMPT, PUBLICLY OWNED				509	783,509	3.63	35.323
	WHOLLY EXEMPT, PRIVATELY OWNED				203	55,249	1.45	2.491
	PARTIALLY EXEMPT, PUBLICLY OWNED				8	1,274	.06	.057
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,300	421,682	94.78	19.011
	INVALIDLY CODED EXEMPTIONS				12	1,076	.09	.049
	COUNTY EXEMPTION TOTALS	17,383	2,218,119	10,605	14,032	1,262,790		56.931
46 STEUBEN	WHOLLY EXEMPT, PUBLICLY OWNED				1,235	566,152	3.13	11.986
	WHOLLY EXEMPT, PRIVATELY OWNED				720	181,924	1.82	3.851
	PARTIALLY EXEMPT, PUBLICLY OWNED				158	10,821	.40	.229
	PARTIALLY EXEMPT, PRIVATELY OWNED				37,297	1,090,876	94.47	23.094
	INVALIDLY CODED EXEMPTIONS				72	161,985	.18	3.429
	COUNTY EXEMPTION TOTALS	54,700	4,723,650	29,581	39,482	2,011,758		42.589
47 SUFFOLK	WHOLLY EXEMPT, PUBLICLY OWNED				22,678	37,252,667	5.00	14.982
	WHOLLY EXEMPT, PRIVATELY OWNED				3,712	4,764,543	.82	1.916
	PARTIALLY EXEMPT, PUBLICLY OWNED				582	592,757	.13	.238
	PARTIALLY EXEMPT, PRIVATELY OWNED				426,248	32,336,532	94.05	13.005
	INVALIDLY CODED EXEMPTIONS				14	3,606	.00	.002
	COUNTY EXEMPTION TOTALS	574,812	248,648,302	359,651	453,234	74,950,105		30.143
48 SULLIVAN	WHOLLY EXEMPT, PUBLICLY OWNED				898	607,868	3.63	9.894
	WHOLLY EXEMPT, PRIVATELY OWNED				1,023	329,623	4.14	5.365
	PARTIALLY EXEMPT, PUBLICLY OWNED				45	2,114	.18	.034
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,752	803,149	92.00	13.072
	INVALIDLY CODED EXEMPTIONS				12	543	.05	.009
	COUNTY EXEMPTION TOTALS	63,790	6,143,976	19,291	24,730	1,743,297		28.374

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				390	353,392	2.06	15.245
	WHOLLY EXEMPT, PRIVATELY OWNED				387	88,252	2.05	3.807
	PARTIALLY EXEMPT, PUBLICLY OWNED				97	4,402	.51	.190
	PARTIALLY EXEMPT, PRIVATELY OWNED				18,024	570,151	95.35	24.596
	INVALIDLY CODED EXEMPTIONS				5	130	.03	.006
	COUNTY EXEMPTION TOTALS	25,177	2,318,098	14,764	18,903	1,016,327		43.843
50 TOMPKINS	WHOLLY EXEMPT, PUBLICLY OWNED				1,000	680,379	3.92	8.815
	WHOLLY EXEMPT, PRIVATELY OWNED				885	2,682,403	3.47	34.753
	PARTIALLY EXEMPT, PUBLICLY OWNED				335	21,177	1.31	.274
	PARTIALLY EXEMPT, PRIVATELY OWNED				23,265	795,564	91.28	10.307
	INVALIDLY CODED EXEMPTIONS				3	25	.01	.000
	COUNTY EXEMPTION TOTALS	33,327	7,718,455	21,161	25,488	4,179,548		54.150
51 ULSTER	WHOLLY EXEMPT, PUBLICLY OWNED				954	1,015,039	1.67	7.041
	WHOLLY EXEMPT, PRIVATELY OWNED				1,252	771,677	2.19	5.353
	PARTIALLY EXEMPT, PUBLICLY OWNED				117	22,117	.21	.153
	PARTIALLY EXEMPT, PRIVATELY OWNED				54,644	2,185,201	95.79	15.158
	INVALIDLY CODED EXEMPTIONS				78	21,461	.14	.149
	COUNTY EXEMPTION TOTALS	84,282	14,415,808	44,237	57,045	4,015,495		27.855
52 WARREN	WHOLLY EXEMPT, PUBLICLY OWNED				892	438,578	3.83	6.771
	WHOLLY EXEMPT, PRIVATELY OWNED				482	249,596	2.07	3.854
	PARTIALLY EXEMPT, PUBLICLY OWNED				33	9,404	.14	.145
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,862	717,271	93.86	11.074
	INVALIDLY CODED EXEMPTIONS				22	1,384	.09	.021
	COUNTY EXEMPTION TOTALS	44,624	6,477,053	18,314	23,291	1,416,233		21.865
53 WASHINGTON	WHOLLY EXEMPT, PUBLICLY OWNED				529	290,688	2.23	9.306
	WHOLLY EXEMPT, PRIVATELY OWNED				432	95,404	1.82	3.054
	PARTIALLY EXEMPT, PUBLICLY OWNED				56	3,311	.24	.106
	PARTIALLY EXEMPT, PRIVATELY OWNED				22,685	708,316	95.70	22.676
	INVALIDLY CODED EXEMPTIONS				3	644	.01	.021
	COUNTY EXEMPTION TOTALS	33,580	3,123,708	17,560	23,705	1,098,363		35.162
54 WAYNE	WHOLLY EXEMPT, PUBLICLY OWNED				944	446,507	2.67	10.141
	WHOLLY EXEMPT, PRIVATELY OWNED				485	98,906	1.37	2.246
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				33,825	1,018,553	95.68	23.132
	INVALIDLY CODED EXEMPTIONS				97	2,731	.27	.062
	COUNTY EXEMPTION TOTALS	42,281	4,403,189	27,720	35,351	1,566,697		35.581

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2003 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				7,615	25,562,145	3.72	14.444
	WHOLLY EXEMPT, PRIVATELY OWNED				2,834	12,611,665	1.38	7.126
	PARTIALLY EXEMPT, PUBLICLY OWNED				147	89,337	.07	.051
	PARTIALLY EXEMPT, PRIVATELY OWNED				194,176	20,853,182	94.79	11.783
	INVALIDLY CODED EXEMPTIONS				85	208,365	.04	.118
	COUNTY EXEMPTION TOTALS	253,214	176,979,246	172,402	204,857	59,324,694		33.521
56 WYOMING	WHOLLY EXEMPT, PUBLICLY OWNED				367	145,740	2.18	7.465
	WHOLLY EXEMPT, PRIVATELY OWNED				417	142,331	2.48	7.290
	PARTIALLY EXEMPT, PUBLICLY OWNED				13	1,775	.08	.091
	PARTIALLY EXEMPT, PRIVATELY OWNED				16,004	500,790	95.26	25.650
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	22,942	1,952,367	13,215	16,801	790,636		40.496
57 YATES	WHOLLY EXEMPT, PUBLICLY OWNED				286	108,349	2.59	6.261
	WHOLLY EXEMPT, PRIVATELY OWNED				237	98,449	2.15	5.689
	PARTIALLY EXEMPT, PUBLICLY OWNED				27	507	.24	.029
	PARTIALLY EXEMPT, PRIVATELY OWNED				10,488	357,849	95.00	20.678
	INVALIDLY CODED EXEMPTIONS				2	1,789	.02	.103
	COUNTY EXEMPTION TOTALS	15,447	1,730,585	7,913	11,040	566,943		32.760
65 NEW YORK CITY	WHOLLY EXEMPT, PUBLICLY OWNED				14,536	126,652,486	2.02	20.072
	WHOLLY EXEMPT, PRIVATELY OWNED				14,452	31,453,961	2.01	4.985
	PARTIALLY EXEMPT, PUBLICLY OWNED				64	1,357,727	.01	.215
	PARTIALLY EXEMPT, PRIVATELY OWNED				689,391	46,729,707	95.96	7.406
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	982,913	630,984,272	485,904	718,443	206,193,881		32.678
STATEWIDE TOTAL	WHOLLY EXEMPT, PUBLICLY OWNED				123,767	277,875,694	2.92	15.931
	WHOLLY EXEMPT, PRIVATELY OWNED				68,124	84,902,459	1.61	4.868
	PARTIALLY EXEMPT, PUBLICLY OWNED				9,451	2,885,367	.22	.165
	PARTIALLY EXEMPT, PRIVATELY OWNED				4,038,579	216,526,750	95.19	12.414
	INVALIDLY CODED EXEMPTIONS				2,709	896,078	.06	.051
	STATE EXEMPTION TOTALS	5,499,446	1,744,254,220	3,229,801	4,242,630	583,086,348		33.429

TABLE B.4

**Statewide Summary of Exemptions, by Property Group and Exemption Code,
2003 Assessment Rolls**

Pages B.21 – B.32

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.21

GROUP	PROPERTY TAX EXEMPTION: CODE	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
					(000)	(000)		
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS								
21100	CLERGY - IN TRUST FOR CHURCH	RPTL	436	22	7,156	7,156	100.00	.001
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	25,653	2,777,734	1,108,129	39.89	.190
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	117,308	38,445,119	11,333,412	29.48	1.944
4111_	VETERANS - PRO RATA	RPTL	458(5)	33,670	4,433,008	1,825,941	41.19	.313
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	205,946	50,167,735	4,611,220	9.19	.791
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	206,795	47,479,736	7,294,338	15.36	1.251
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	31,862	10,547,424	886,561	8.41	.152
41200	VETERANS-PURCHASE BY SUBSCRP	RPTL	458(2)	20	4,281	709	16.56	.000
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	469	120,448	114,417	94.99	.020
41400	CLERGY	RPTL	460	4,208	1,475,325	131,500	8.91	.023
4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	1,309	306,734	4,230	1.38	.001
4167_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-b	305	22,539	1,006	4.46	.000
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c	1,528	235,145	4,154	1.77	.001
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c	2,471	823,468	33,412	4.06	.006
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	212,771	40,367,276	13,359,990	33.10	2.291
4181_	LIVING QUARTERS-SNRS/DISABLD	RPTL	467-d	2	1,399	269	19.23	.000
4182_	CERTAIN LIVING QUARTERS	RPTL	469	43	14,796	1,549	10.47	.000
41834	STAR - ENHANCED	RPTL	425	504,229	81,220,676	34,788,917	42.83	5.966
41836	STAR - ENHANCED CERTAIN SD	RPTL	425	110,374	51,149,157	4,576,276	8.95	.785
41844	STAR - ENHANCED: MFG HOME	RPTL	425	666	128,126	37,705	29.43	.007
41846	STAR - ENHANCED: MFG CERTAIN SD	RPTL	425	3	60	27	45.00	.000
41854	STAR - BASIC	RPTL	425	1,875,377	425,887,384	88,068,927	20.68	15.104
41856	STAR - BASIC CERTAIN SD	RPTL	425	535,235	328,651,098	12,278,728	3.74	2.106
41864	STAR - BASIC:MFG HOME	RPTL	425	1,353	181,431	38,516	21.23	.007
41866	STAR - BASIC:MFG HOME CERTAIN SD	RPTL	425	7	194	56	28.87	.000
4190_	PHYSICALLY DISABLED	RPTL	459	794	265,376	40,932	15.42	.007
41910	DISABLED CRIME VICTIMS	RPTL	459-b	6	919	218	23.72	.000
4192_	RESI IMPRMNT:CERTAIN CITIES	L. 1986	CH. 889	305	22,040	4,012	18.20	.001
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	6,175	7,308,175	564,914	7.73	.097
41950	1-2 FAMILY DWELLINGS IN NYC	RPTL	421-b	13,654	6,244,223	3,047,707	48.81	.523
4196_	HISTORIC PROPERTY	RPTL	444-a	20	6,057	3,407	56.25	.001
4411_	FIRST-TIME HOMEBUYERS	RPTL	457	68	15,034	6,691	44.51	.001
4421_	HOME IMPROVEMENTS	RPTL	421-f	4,343	1,639,522	192,026	11.71	.033
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	400	133,477	51,448	38.54	.009
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	94	3,661	3,661	100.00	.001
GROUP A TOTAL				3,897,485		184,422,161		31.629

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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)	13,332	42,627,942	42,382,310	99.42	7.269
12150	NYS & LOCAL EMPL RETIRE SYS	RPTL	404(2)	1	148	148	100.00	.000
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	12	40,794	40,794	100.00	.007
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3,322	13,802,705	13,813,421	100.08	2.369
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	124	932,882	932,882	100.00	.160
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	69	356,182	347,713	97.62	.060
12400	NYS SAVINGS & LOAN INS FUND	BNKG L	420-e	1	3,071	3,071	100.00	.001
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	24	713,150	262,445	36.80	.045
12440	NYS CULTURAL RESOURCES TRST	GEN MUNY L	317	6	203	203	100.00	.000
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	5	21,866	21,866	100.00	.004
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	36	15,817	15,817	100.00	.003
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	531	792,695	779,555	98.34	.134
GROUP B TOTAL				17,463		58,600,225		10.050

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	180	154,725	154,725	100.00	.027
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	62	17,333	17,333	100.00	.003
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	18,055	19,365,769	19,260,002	99.45	3.303
13110	COUNTY OWNED: CEMETERY	RPTL	446	25	38,721	38,721	100.00	.007
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	33	362,604	362,604	100.00	.062
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	8	2,116	1,854	87.62	.000
1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	68	101,701	101,701	100.00	.017
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	25,487	70,067,222	69,806,541	99.63	11.972
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	54	592,193	519,814	87.78	.089
13370	CITY OWNED: CEMETERY	RPTL	446	56	81,031	81,031	100.00	.014
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411	7	2,503	1,398	55.85	.000
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	63	15,075	15,075	100.00	.003
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	165	151,491	151,005	99.68	.026
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	40	6,294	6,294	100.00	.001
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	26,583	11,160,560	11,120,038	99.64	1.907
13510	TOWN OWNED: CEMETERY	RPTL	446	1,432	31,186	31,007	99.43	.005
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	6	2,281	848	37.18	.000
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	79	44,618	44,782	100.37	.008
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	79	32,779	32,779	100.00	.006
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	10,371	4,025,948	3,994,653	99.22	.685
13660	VILLAGE OWNED: CEMETERY	RPTL	446	143	12,768	12,636	98.97	.002
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L	411	2	166	166	100.00	.000
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	179	25,489	25,489	100.00	.004
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	554	165,820	165,157	99.60	.028
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	14	1,940	1,931	99.54	.000
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	5,561	31,041,415	30,997,996	99.86	5.316
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	22	183	183	100.00	.000
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	10	1,640	1,640	100.00	.000
1384_	SPECIAL WATER DIST:OSWEGO CO	RPTL	410-b	7	23,889	23,889	100.00	.004
13850	BOCES PROPERTY	RPTL	408	155	407,088	406,291	99.80	.070
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	1,425	1,078,488	1,073,122	99.50	.184
13880	UTICA TRANSIT AUTHORITY PROP	TRANS L	64	1	3,443	3,443	100.00	.001
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	738	1,072,422	1,048,962	97.81	.180
13920	NYC EDUCATNAL CONSTRCTN FUND	EDUC L	468	59	1,419,971	1,415,450	99.68	.243
13940	NYC CULTURAL RESOURCES TRUST	GEN MUNY L	327	13	40,185	40,185	100.00	.007
13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L	7400	42	2,474,825	2,469,519	99.79	.424
13970	REGIONAL OTB CORPORATION	RACING L	513	41	24,835	24,835	100.00	.004
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	238	589,365	589,330	99.99	.101
1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	14	6,719	6,719	100.00	.001
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	11	929	66	7.10	.000

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 STATE EXEMPT VALUE						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
CONT'D														
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	2,320	82,130	81,964	99.80 .014						
	3340_	TAX SALE - CITY OWNED	RPTL	406(5)	1,144	39,581	39,800	100.55 .007						
	3355_	TAX SALE - TOWN OWNED	RPTL	406(5)	127	2,032	2,032	100.00 .000						
	3370_	TAX SALE - VILLAGE OWNED	RPTL	406(5)	15	430	430	100.00 .000						
	GROUP C TOTAL				95,688		144,173,440	24.726						

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

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GROUP	PROPERTY TAX EXEMPTION: CODE	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)	2,146	13,501,511	12,990,889	96.22	2.228
14110	USA OWNED - SPECIFIED USES	STATE L	54	387	2,329,976	2,325,748	99.82	.399
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	36	205,294	204,895	99.81	.035
14200	FOREIGN GOVT: EMBASSY	RPTL	418	292	619,605	580,048	93.62	.100
14210	FOREIGN GOVT: CONSULATE	VIENNA CON CONSULAR		70	137,655	129,054	93.75	.022
14220	FOREIGN GOVT: MISSION	VIENNA CON DIPLOMATIC		7	9,257	9,257	100.00	.002
14300	INDIAN RESERVATION	RPTL	454	560	275,784	275,784	100.00	.047
14400	U.N. OR SIMILAR ORGANIZATION	RPTL	416	5	440,642	439,592	99.76	.075
14410	U.N. DEVELOPMENT DISTRICT	MCK UCON L	9613	8	206,510	189,013	91.53	.032
14620	NY&NJ PORT AUTH-AIR TERMINAL	MCK UCON L	6635	35	10,739,935	10,739,085	99.99	1.842
14640	NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L	6515	104	4,585,001	4,098,248	89.38	.703
GROUP D TOTAL				3,650		31,981,613		5.485

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	4,461	5,717,760	3,032,885	53.04	.520
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	24,314	18,236,596	17,740,996	97.28	3.043
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	6,764	20,920,575	20,680,489	98.85	3.547
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5,079	4,564,389	4,395,479	96.30	.754
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	2,570	16,157,929	16,084,819	99.55	2.759
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	3,049	1,964,515	1,933,008	98.40	.332
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	6,099	4,852,827	4,797,522	98.86	.823
25400	FRATERNAL ORGANIZATION	RPTL	428	242	137,952	137,840	99.92	.024
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	169	385,949	381,569	98.87	.065
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	141	222,212	218,846	98.49	.038
25700	INFANT HOME	RPTL	440	6	2,840	2,840	100.00	.001
26000	PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACTS		3	214,622	214,622	100.00	.037
26050	AGRICULTURAL SOCIETY	RPTL	450	275	69,936	69,936	100.00	.012
26100	VETERANS ORGANIZATION	RPTL	452	1,224	253,755	250,554	98.74	.043
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p	6	45,817	45,817	100.00	.008
26250	HISTORICAL SOCIETY	RPTL	444	455	139,699	139,131	99.59	.024
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	1,681	3,510,334	3,499,836	99.70	.600
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	17	5,452	5,452	100.00	.001
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	3,185	1,090,560	1,087,152	99.69	.186
26500	NYC INST OF ARTS & SCIENCE	RPTL	424	11	53,715	49,880	92.86	.009
27350	CEMETERY - PRIVATE	RPTL	446	5,555	2,206,843	2,089,295	94.67	.358
27400	PRIVAT NONPROFIT RETIRE SYS	RPTL	488	5	2,377	2,377	100.00	.000
29150	OPERA HOUSE	RPTL	426	16	368,228	367,848	99.90	.063
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	71	356,422	356,422	100.00	.061
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	41	32,785	32,785	100.00	.006
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434	8	122,779	122,779	100.00	.021
29500	PERFORMING ARTS BUILDINGS	RPTL	427	52	291,609	291,536	99.98	.050
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	16	3,456	3,432	99.31	.001
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	52	72,919	7,965	10.92	.001
49200	THEATER CORP:ACT OF CONGRESS	RPTL	432	1	1,717	1,717	100.00	.000
GROUP E TOTAL				65,568		78,044,829		13.385

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 STATE EXEMPT VALUE
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
14610	NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L	6611	7	27,215	27,215	100.00	.005
17010	NYC OWNED RAILROAD PROPERTY	RAP TRAN L	103	345	11,071,367	11,054,891	99.85	1.896
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	4,865	18,189,955	18,095,056	99.48	3.103
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	112	3,588,161	3,581,232	99.81	.614
19950	MUNICIPAL RAILROAD	RPTL	456	828	860,193	855,916	99.50	.147
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	222	236,630	233,353	98.62	.040
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	30	1,231,955	1,232,080	100.01	.211
2745_	ELECTRIC GENERATING FACILITIES	RPTL	485	3	1,625,474	1,625,474	100.00	.279
27500	WATERWORKS CORP IN NYC	RPTL	485-d	112	221,065	221,065	100.00	.038
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	41	1,480	1,480	100.00	.000
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	484	726,143	420,512	57.91	.072
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	6,408	15,078,167	1,420,521	9.42	.244
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	3,916	4,102,538	826,466	20.15	.142
47650	IND/COMM-NYC I&C BOARD CERT	RPTL	489-ddd	73	264,984	35,392	13.36	.006
47660	IND/COMM-NYC FINANCE CERTIF.	RPTL	489-bbbb	4,618	19,080,193	6,563,534	34.40	1.126
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	1,145	676,449	332,131	49.10	.057
47680	MIXED USE PROPERTIES IN NYC	RPTL	489-bbbbb	1	1,936	547	28.25	.000
47700	FALLOUT SHELTER FACILITIES	RPTL	479	26	33,901	2,295	6.77	.000
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g	98	4,860	3,714	76.42	.001
47740	MOVABLE MACHINERY & EQUIPMENT	L. 2000	CH. 63	1	8,213	472	5.75	.000
4780_	IMPROVED PROP PURSNT TO ADA	RPTL	459-a	2	782	64	8.18	.000
47900	AIR POLLUTION CONTROL FACTLY	RPTL	477-a	52	4,444,910	407,918	9.18	.070
49000	ARENA USED BY NHL & NBA: NYC	RPTL	429	1	235,990	235,990	100.00	.041
4952_	OFF-STR PRKG W/UNDRGR SHELTR	RPTL	478	1	329	329	100.00	.000
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	86	3,838,439	329,230	8.58	.057
GROUP F TOTAL				23,477		47,506,877		8.148

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	1,133	1,899,532	1,816,336	95.62	.312
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	929	280,803	280,803	100.00	.048
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	2,235	6,803,744	6,748,401	99.19	1.157
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	145	146,643	146,643	100.00	.025
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	331	1,019,983	1,019,983	100.00	.175
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	138	76,818	76,818	100.00	.013
18300	NYC HOUSING DEVELOPMENT CORP	P H FI L	663	2	8,043	8,043	100.00	.001
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)	44	312,926	312,926	100.00	.054
25800	LOW INCOME HOUSING IN NYC	RPTL	420-c	368	480,838	466,042	96.92	.080
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	210	758,331	744,057	98.12	.128
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	294	698,113	695,885	99.68	.119
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	261	855,269	834,181	97.53	.143
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	169	39,664	39,537	99.68	.007
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270	115	30,196	29,466	97.58	.005
28400	NYC HOUSING DEV CORP SUBSID	P H FI L	654-a,b,c	1	1,600	1,600	100.00	.000
28520	NONPROFIT NURSING HOME CO	RPTL	422	126	442,228	441,461	99.83	.076
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	550	173,622	173,592	99.98	.030
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	85	121,001	120,881	99.90	.021
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	104	1,545,179	1,532,813	99.20	.263
3860_	MUNI HSNG AUTH:SOLD/LEASED	P H FI L	36-a(4)	3	7,997	5,965	74.59	.001
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d	5	5,823	1,653	28.39	.000
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	309	53,269	30,824	57.86	.005
4800_	URBAN RENWL:URBAN REDEV CORP	P H FI L	211	2	9,081	7,466	82.22	.001
4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489	14,526	3,599,950	1,734,331	48.18	.297
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696	9,330	563,679	372,111	66.01	.064
4840_	MUNI HOUSING AUTH:PROJ SOLD	PUB HSNG L	58(3)	1	950	950	100.00	.000
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L	33(1)(a)	13	54,326	50,013	92.06	.009
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556	14	191,834	170,472	88.86	.029
48640	LTD PROFIT NURSING HOME CO	PUB HEL L	2864	11	61,397	61,397	100.00	.011
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a	400	5,995,910	5,843,893	97.46	1.002
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	347	1,515,086	1,467,163	96.84	.252
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	754	2,353,173	2,091,077	88.86	.359
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423	8	4,272	3,307	77.41	.001
48743	LOW-INCM TURNKY/ENHCED HSNG	P H FI L	1106-h	1,228	699,339	400,075	57.21	.069
48800	NEW MULTIPLE DWELLINGS: NYC	RPTL	421-a	19,119	6,507,536	5,061,280	77.78	.868
48820	MULTI DWELLING: NYC CONVRNS	RPTL	421-g	105	978,088	624,006	63.80	.107
GROUP G TOTAL				53,415		33,415,451		5.731

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 STATE EXEMPT VALUE
	CODE	DESCRIPTION						
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	4,834	441,049	431,156	97.76	.074
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	362	11,585	11,585	100.00	.002
41700	AGRICULTURAL BUILDING	RPTL	483	7,025	1,479,016	365,704	24.73	.063
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	52,684	7,370,366	2,327,572	31.58	.399
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	5,845	1,066,375	435,153	40.81	.075
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	104	14,634	1,035	7.07	.000
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	6,816	1,369,468	95,171	6.95	.016
42111	HISTORIC BARNs	RPTL	483-b	1	3,279	28	.85	.000
42120	TEMPORARY GREENHOUSES	RPTL	483-c	266	47,527	6,808	14.32	.001
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	254	77,892	10,405	13.36	.002
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1,264	235,264	96,703	41.10	.017
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	3,914	636,897	272,635	42.81	.047
GROUP H TOTAL				83,369		4,053,955		.695

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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 I: INVALIDLY CODED EXEMPTIONS								
11537	****	INVALID CODE ****		1	232	58	25.00	.000
12101	****	INVALID CODE ****		1	12,155	401	3.30	.000
13102	****	INVALID CODE ****		1	30	30	100.00	.000
14304	****	INVALID CODE ****		1	2	2	100.00	.000
18010	****	INVALID CODE ****		15	12,640	12,640	100.00	.002
18030	****	INVALID CODE ****		49	153,315	149,998	97.84	.026
20100	****	INVALID CODE ****		4	3,223	3,223	100.00	.001
21001	****	INVALID CODE ****		1	836	105	12.56	.000
23000	****	INVALID CODE ****		1	66	66	100.00	.000
25100	****	INVALID CODE ****		9	13,211	12,346	93.45	.002
25200	****	INVALID CODE ****		7	5,042	5,042	100.00	.001
25220	****	INVALID CODE ****		5	32	32	100.00	.000
25310	****	INVALID CODE ****		2	860	752	87.44	.000
26600	****	INVALID CODE ****		5	452	452	100.00	.000
30400	****	INVALID CODE ****		1	32	32	100.00	.000
32100	****	INVALID CODE ****		1	559	280	50.09	.000
32251	****	INVALID CODE ****		5	182	121	66.48	.000
32255	****	INVALID CODE ****		6	70	70	100.00	.000
32304	****	INVALID CODE ****		2	1,168	1,168	100.00	.000
32305	****	INVALID CODE ****		6	13,602	13,602	100.00	.002
32306	****	INVALID CODE ****		1	13,451	13,451	100.00	.002
33800	****	INVALID CODE ****		22	2,032	1,736	85.43	.000
38080	****	INVALID CODE ****		2	2,459	2,459	100.00	.000
40006	****	INVALID CODE ****		1	670	567	84.63	.000
41110	****	INVALID CODE ****		2	649	536	82.59	.000
41120	****	INVALID CODE ****		1	451	15	3.33	.000
41134	****	INVALID CODE ****		4	1,027	286	27.85	.000
41191	****	INVALID CODE ****		1	436	164	37.61	.000
41230	****	INVALID CODE ****		1	1,863	150	8.05	.000
41312	****	INVALID CODE ****		1	2,285	89	3.90	.000
41384	****	INVALID CODE ****		1	429	162	37.76	.000
41407	****	INVALID CODE ****		7	757	13	1.72	.000
41500	****	INVALID CODE ****		53	1,958	1,958	100.00	.000
41584	****	INVALID CODE ****		1	577	91	15.77	.000
41612	****	INVALID CODE ****		2	1,246	251	20.14	.000
41650	****	INVALID CODE ****		3	163	2	1.23	.000
41653	****	INVALID CODE ****		1	149	1	.67	.000
41707	****	INVALID CODE ****		1	9	2	22.22	.000
41710	****	INVALID CODE ****		4	666	71	10.66	.000
41727	****	INVALID CODE ****		4	40	9	22.50	.000

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2003 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									
CONT'D									
	41737	**** INVALID CODE ****			2	183	13	7.10	.000
	41810	**** INVALID CODE ****			2	118	35	29.66	.000
	42200	**** INVALID CODE ****			2	538	63	11.71	.000
	44440	**** INVALID CODE ****			48	0	158		.000
	46400	**** INVALID CODE ****			36	2,057	18	.88	.000
	46457	**** INVALID CODE ****			24	1,796	12	.67	.000
	47500	**** INVALID CODE ****			3	903	88	9.75	.000
	47501	**** INVALID CODE ****			1	1,486	32	2.15	.000
	47903	**** INVALID CODE ****			1	1,686	1,686	100.00	.000
	48250	**** INVALID CODE ****			5	517	517	100.00	.000
	48600	**** INVALID CODE ****			8	13,115	12,640	96.38	.002
	49560	**** INVALID CODE ****			13	54,913	24,263	44.18	.004
	50000	**** INVALID CODE ****			1,157	547,518	534,148	97.56	.092
	51000	**** INVALID CODE ****			88	9,978	2,993	30.00	.001
	51103	**** INVALID CODE ****			29	133,121	88,071	66.16	.015
	71132	**** INVALID CODE ****			1	644	46	7.14	.000
	GROUP I TOTAL				1,656		887,216		.152
	STATEWIDE TOTALS				4,241,771		583,085,767		

TABLE B.5

**Summary of Exemptions, by County, Property Group, and Exemption Code,
2003 Assessment Rolls**

Pages B.35 - End

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.35

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 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)	2,639	325,131	145,829	44.85	1.453						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	585	83,641	49,151	58.76	.490						
4111	VETERANS - PRO RATA	RPTL	458(5)	355	44,670	20,806	46.58	.207						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,805	649,914	92,142	14.18	.918						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,196	649,969	155,156	23.87	1.546						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	585	74,647	13,046	17.48	.130						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	10	2,014	2,019	100.24	.020						
41400	CLERGY	RPTL	460	82	12,051	137	1.14	.001						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	6,311	645,274	247,289	38.32	2.464						
41834	STAR - ENHANCED	RPTL	425	14,277	1,633,870	729,513	44.65	7.268						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	68	31	46.13	.000						
41854	STAR - BASIC	RPTL	425	48,882	7,255,062	1,605,626	22.13	15.996						
41864	STAR - BASIC:MFG HOME	RPTL	425	1	29	11	40.00	.000						
4190	PHYSICALLY DISABLED	RPTL	459	20	4,191	470	11.21	.005						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	245	23,520	9,960	42.35	.099						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	24	4,436	443	9.99	.004						
GROUP A TOTAL				84,019		3,071,629		30.600						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	315	1,077,187	1,077,187	100.00	10.731						
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	7	39,871	39,871	100.00	.397						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3	86,858	86,858	100.00	.865						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	198	198	100.00	.002						
GROUP B TOTAL				326		1,204,114		11.996						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	131	1,133,598	1,125,889	99.32	11.216						
13110	COUNTY OWNED: CEMETERY	RPTL	446	7	35,651	35,651	100.00	.355						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	855	316,483	316,483	100.00	3.153						
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	1	13	13	100.00	.000						
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	4,374	4,374	100.00	.044						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	436	142,443	142,443	100.00	1.419						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.36

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						
						(000)	(000)								
COUNTY OF ALBANY															
13 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		10	150	150	100.00	.002						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		113	30,408	30,408	100.00	.303						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		92	358,875	358,875	100.00	3.575						
13850	BOCES PROPERTY	RPTL	408		2	15,095	15,095	100.00	.150						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		10	5,128	5,128	100.00	.051						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	5,940	5,940	100.00	.059						
13970	REGIONAL OTB CORPORATION	RACING L	513		6	7,267	7,267	100.00	.072						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412		50	49,695	49,695	100.00	.495						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		457	8,280	8,280	100.00	.083						
GROUP C TOTAL					2,174		2,105,691		20.977						
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)		58	394,199	394,199	100.00	3.927						
14110	USA OWNED - SPECIFIED USES	STATE L	54		14	141,506	141,506	100.00	1.410						
GROUP D TOTAL					72		535,705		5.337						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		57	14,326	14,326	100.00	.143						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		600	367,390	366,707	99.81	3.653						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		238	374,898	372,293	99.31	3.709						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		145	61,633	61,551	99.87	.613						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		45	344,666	340,781	98.87	3.395						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		652	117,425	116,608	99.30	1.162						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		103	49,774	49,774	100.00	.496						
25400	FRATERNAL ORGANIZATION	RPTL	428		4	1,557	1,557	100.00	.016						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		1	471	471	100.00	.005						
26050	AGRICULTURAL SOCIETY	RPTL	450		15	2,393	2,393	100.00	.024						
26100	VETERANS ORGANIZATION	RPTL	452		29	6,724	6,724	100.00	.067						
26250	HISTORICAL SOCIETY	RPTL	444		2	302	302	100.00	.003						
2630_	INTERDENOMINATIONAL CENTER	RPTL	430		1	103	103	100.00	.001						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		62	30,547	30,547	100.00	.304						
27350	CEMETERY - PRIVATE	RPTL	446		82	57,978	57,978	100.00	.578						

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	EXEMPT VALUE					
COUNTY OF ALBANY														
13 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
29150	OPERA HOUSE	RPTL	426		1	866	866	100.00	.009					
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438		1	406	406	100.00	.004					
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		1	37	37	100.00	.000					
GROUP E TOTAL					2,039		1,423,424		14.180					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		90	555,497	555,497	100.00	5.534					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	57,903	53,201	91.88	.530					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		25	24,514	13,991	57.07	.139					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		99	608,862	76,246	12.52	.760					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		48	208,857	46,253	22.15	.461					
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e		60	75,875	35,381	46.63	.353					
47700	FALLOUT SHELTER FACILITIES	RPTL	479		1	255	3	1.35	.000					
47900	AIR POLLUTION CONTROL FACTY	RPTL	477-a		1	25,466	924	3.63	.009					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		4	33,917	5,137	15.15	.051					
GROUP F TOTAL					332		786,633		7.837					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		93	182,312	182,312	100.00	1.816					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		55	3,358	3,358	100.00	.033					
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		7	36,284	36,284	100.00	.362					
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		1	472,380	472,380	100.00	4.706					
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	127	127	100.00	.001					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	14,438	13,260	91.84	.132					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		5	27,803	27,803	100.00	.277					
28520	NONPROFIT NURSING HOME CO	RPTL	422		17	94,655	94,655	100.00	.943					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		21	5,578	5,578	100.00	.056					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		2	235	235	100.00	.002					
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d		4	4,423	871	19.70	.009					
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		187	16,740	8,464	50.56	.084					
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		3	7,894	7,676	97.24	.077					
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		3	5,564	5,409	97.22	.054					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.38

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 ALBANY									
13 MUNICIPALITIES GROUP G (CONT'D)									
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423		1	978	12	1.27	.000
48743	LOW-INCM TURNKY/ENHCED HSNG	P H F I L	1106-h		1	3,416	218	6.38	.002
GROUP G TOTAL					405		858,642		.554
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		19	4,427	4,427	100.00	.044
41700	AGRICULTURAL BUILDING	RPTL	483		40	8,108	1,115	13.75	.011
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		440	58,413	20,737	35.50	.207
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		64	25,538	20,018	78.39	.199
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		7	2,478	157	6.33	.002
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		3	1,459	172	11.80	.002
GROUP H TOTAL					573		46,626		.465
COUNTY TOTALS									

						90,048	10,037,952	*****	

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

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 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	728	728	100.00	.066						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	299	14,116	842	5.96	.076						
4111_	VETERANS - PRO RATA	RPTL	458(5)	33	2,248	92	4.11	.008						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,111	60,787	6,648	10.94	.598						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,296	69,780	12,840	18.40	1.154						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	240	13,260	2,040	15.39	.183						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	213	213	100.00	.019						
41400	CLERGY	RPTL	460	32	2,303	50	2.18	.005						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	602	24,545	6,644	27.07	.597						
41834	STAR - ENHANCED	RPTL	425	3,493	180,950	141,298	78.09	12.701						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	12	901	226	25.10	.020						
41854	STAR - BASIC	RPTL	425	8,503	474,035	247,773	52.27	22.272						
41864	STAR - BASIC:MFG HOME	RPTL	425	27	1,707	385	22.57	.035						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	5	379	27	7.03	.002						
GROUP A TOTAL				15,662		419,806		37.737						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	178	112,054	112,054	100.00	10.073						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	8	150	150	100.00	.014						
GROUP B TOTAL				186		112,204		10.086						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	52	15,935	15,935	100.00	1.432						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	211	26,681	26,681	100.00	2.398						
13510	TOWN OWNED: CEMETERY	RPTL	446	111	557	557	100.00	.050						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	136	39,021	39,021	100.00	3.508						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	25	419	419	100.00	.038						
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	9	1,743	1,743	100.00	.157						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	85	143,397	143,397	100.00	12.890						
13850	BOCES PROPERTY	RPTL	408	1	4,643	4,643	100.00	.417						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	996	996	100.00	.090						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.40

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 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	10,200	10,200	100.00 .917						
GROUP C TOTAL					660		243,592	21.897						
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	809	809	100.00 .073						
GROUP D TOTAL					5		809	.073						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE		RPTL	462	14	1,084	1,084	100.00 .097						
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	230	28,959	28,959	100.00 2.603						
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	131	174,944	174,938	100.00 15.725						
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	13	777	777	100.00 .070						
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	14	6,153	6,153	100.00 .553						
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	18	2,693	2,693	100.00 .242						
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	43	3,667	3,646	99.45 .328						
25400	FRATERNAL ORGANIZATION		RPTL	428	17	843	843	100.00 .076						
26050	AGRICULTURAL SOCIETY		RPTL	450	10	505	505	100.00 .045						
26100	VETERANS ORGANIZATION		RPTL	452	18	1,544	1,544	100.00 .139						
26250	HISTORICAL SOCIETY		RPTL	444	3	68	68	100.00 .006						
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	42	3,577	3,577	100.00 .322						
GROUP E TOTAL					553		224,787	20.206						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	24	57,951	57,951	100.00 5.209						
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	45	16,933	2,154	12.72 .194						
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	42	12,373	1,259	10.18 .113						
4767_	IMPROVEMENTS IN EMPIRE ZONES		RPTL	485-e	22	3,969	2,257	56.87 .203						
GROUP F TOTAL					134		63,632	5.720						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.41

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 ALLEGANY			29 MUNICIPALITIES							
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
	4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	3	2,365	2,348	99.26 .211		
	GROUP G TOTAL				3		2,348	.211		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
32252	NYS OWNED REFORESTED LAND		RPTL	534	358	27,717	27,824	100.39 2.501		
33302	COUNTY REFORESTATION LAND		RPTL	406(6)	20	667	667	100.00 .060		
41700	AGRICULTURAL BUILDING		RPTL	483	94	15,010	7,286	48.54 .655		
41720	AGRICULTURAL DIST. (NYS,CO)		AG-MKTS L	305	334	21,310	4,057	19.04 .365		
41730	AGRICULTURAL LAND NOT IN DIST		AG-MKTS L	306	236	11,357	2,494	21.96 .224		
42100	SILOS, STORAGE TANKS, ETC.		RPTL	483-a	104	12,500	996	7.97 .090		
42120	TEMPORARY GREENHOUSES		RPTL	483-c	1	117	70	59.41 .006		
47450	FORESTLAND UNDER FISHER ACT		RPTL	480	8	365	200	54.71 .018		
GROUP H TOTAL					1,155		43,594	3.919		
COUNTY TOTALS										
					18,405		1,112,468			

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, 2003 ASSESSMENT ROLLS

PAGE B.42

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 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)	1,810	135,608	51,361	37.87	1.185						
4111	VETERANS - PRO RATA	RPTL	458(5)	2	118	18	15.00	.000						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,758	388,780	48,177	12.39	1.111						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	4,852	372,749	80,053	21.48	1.846						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	742	59,454	8,609	14.48	.199						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	1,263	1,193	94.45	.028						
41400	CLERGY	RPTL	460	71	5,471	998	18.24	.023						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	5,619	354,091	137,725	38.90	3.176						
41834	STAR - ENHANCED	RPTL	425	13,986	1,008,758	648,032	64.24	14.946						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	6	362	255	70.36	.006						
41854	STAR - BASIC	RPTL	425	33,521	2,845,513	1,054,628	37.06	24.323						
41864	STAR - BASIC:MFG HOME	RPTL	425	10	922	236	25.55	.005						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	169	9,984	4,103	41.09	.095						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	140	8	5.84	.000						
GROUP A TOTAL				65,556		2,035,396		46.943						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	94	603,567	603,567	100.00	13.920						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	2	313	313	100.00	.007						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	10	368	368	100.00	.009						
GROUP B TOTAL				106		604,248		13.936						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	154	114,490	114,490	100.00	2.641						
1323	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	11	11	100.00	.000						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	122	85,149	85,149	100.00	1.964						
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	28,739	28,739	100.00	.663						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	387	30,375	30,375	100.00	.701						
13510	TOWN OWNED: CEMETERY	RPTL	446	8	71	71	100.00	.002						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	166	25,316	25,316	100.00	.584						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	26	1,235	1,235	100.00	.029						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	108	419,138	419,138	100.00	9.667						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.43

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)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
COUNTY OF BROOME														
17 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13850	BOCES PROPERTY	RPTL	408		3	13,375	13,375	100.00	.309					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		8	1,468	1,468	100.00	.034					
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		9	299	299	100.00	.007					
GROUP C TOTAL					994		719,666		16.598					
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)		6	3,839	3,839	100.00	.089					
14110	USA OWNED - SPECIFIED USES	STATE L	54		6	28,503	28,503	100.00	.657					
GROUP D TOTAL					12		32,342		.746					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		38	3,524	3,524	100.00	.081					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		631	286,568	285,286	99.55	6.580					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		15	12,454	12,339	99.08	.285					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		56	64,647	64,294	99.45	1.483					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		53	149,225	142,769	95.67	3.293					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		41	17,707	17,707	100.00	.408					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		57	15,341	14,621	95.31	.337					
25400	FRATERNAL ORGANIZATION	RPTL	428		3	343	343	100.00	.008					
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		1	21	21	100.00	.001					
26050	AGRICULTURAL SOCIETY	RPTL	450		7	2,477	2,477	100.00	.057					
26100	VETERANS ORGANIZATION	RPTL	452		34	6,496	6,114	94.12	.141					
26250	HISTORICAL SOCIETY	RPTL	444		1	76	76	100.00	.002					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		69	11,899	11,899	100.00	.274					
27350	CEMETERY - PRIVATE	RPTL	446		135	13,872	13,872	100.00	.320					
29150	OPERA HOUSE	RPTL	426		2	833	833	100.00	.019					
GROUP E TOTAL					1,143		576,175		13.289					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		112	115,797	115,797	100.00	2.671					
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		1	0	0	100.00	.000					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.44

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 BROOME																
17 MUNICIPALITIES GROUP F (CONT'D)																
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY																
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	7	212	212	100.00	.005								
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	10	17,344	2,677	15.44	.062								
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	113	52,882	24,117	45.60	.556								
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g	40	2,015	1,156	57.37	.027								
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	63,814	4,956	7.77	.114								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	1,850	500	27.03	.012								
GROUP F TOTAL					286		149,415		.3446							
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)																
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	29	680	680	100.00	.016								
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	61	21,738	21,738	100.00	.501								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	740	740	100.00	.017								
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270	1	4,083	4,083	100.00	.094								
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	3	1,614	1,614	100.00	.037								
GROUP G TOTAL					95		28,855		.666							
GROUP H: AGRICULTURAL AND FOREST PROPERTY																
32252	NYS OWNED REFORESTED LAND	RPTL	534	54	4,214	4,214	100.00	.097								
41700	AGRICULTURAL BUILDING	RPTL	483	43	6,793	1,603	23.60	.037								
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	267	23,800	6,291	26.43	.145								
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	9	807	281	34.81	.007								
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	3	911	202	22.21	.005								
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	618	143	23.20	.003								
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	66	46	69.84	.001								
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	82	6,742	3,019	44.78	.070								
GROUP H TOTAL					464		15,799		.364							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.45

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

COUNTY OF BROOME

17 MUNICIPALITIES

COUNTY TOTALS

68,883

4,335,876

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.46

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 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)	84	4,804	1,938	40.35	.086						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,067	63,706	16,980	26.65	.752						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,749	113,630	14,922	13.13	.661						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,131	137,160	29,665	21.63	1.315						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	351	22,546	3,981	17.66	.176						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	210	210	100.00	.009						
41400	CLERGY	RPTL	460	43	2,853	258	9.03	.011						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,723	87,742	36,507	41.61	1.618						
41834	STAR - ENHANCED	RPTL	425	5,727	354,262	237,240	66.97	10.512						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	11	1,035	276	26.68	.012						
41854	STAR - BASIC	RPTL	425	14,798	984,510	453,699	46.08	20.104						
41864	STAR - BASIC:MFG HOME	RPTL	425	33	3,463	512	14.79	.023						
4190_	PHYSICALLY DISABLED	RPTL	459	8	576	87	15.13	.004						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	6	603	82	13.55	.004						
GROUP A TOTAL				27,734		796,357		35.288						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	141	651,246	651,246	100.00	28.858						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	47	47	100.00	.002						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	5	537	537	100.00	.024						
GROUP B TOTAL				147		651,830		28.884						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	59	31,029	31,029	100.00	1.375						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	199	56,626	56,626	100.00	2.509						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	2	2,097	2,097	100.00	.093						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	152	23,386	23,386	100.00	1.036						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	144	11,120	11,120	100.00	.493						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	17	980	980	100.00	.043						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	70	233,283	233,283	100.00	10.337						
13850	BOCES PROPERTY	RPTL	408	3	3,537	3,537	100.00	.157						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	19	30,250	29,422	97.26	1.304						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.47

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 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)	68	1,530	1,512	98.84	.067					
	GROUP C TOTAL				733		392,992		17.414					
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	.021					
14110	USA OWNED - SPECIFIED USES		STATE L	54	14	3,169	3,169	100.00	.140					
14300	INDIAN RESERVATION		RPTL	454	522	38,097	38,097	100.00	1.688					
	GROUP D TOTAL				537		41,741		1.850					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE		RPTL	462	51	3,325	3,325	100.00	.147					
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	286	175,000	175,000	100.00	7.755					
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	7	4,269	4,269	100.00	.189					
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	7	1,146	1,059	92.42	.047					
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	7	21,613	21,613	100.00	.958					
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	27	6,920	6,920	100.00	.307					
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	113	23,318	23,318	100.00	1.033					
26050	AGRICULTURAL SOCIETY		RPTL	450	3	229	229	100.00	.010					
26100	VETERANS ORGANIZATION		RPTL	452	22	2,223	2,223	100.00	.099					
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	61	8,456	8,456	100.00	.375					
27350	CEMETERY - PRIVATE		RPTL	446	134	3,116	3,116	100.00	.138					
	GROUP E TOTAL				718		249,528		11.057					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	49	30,841	30,475	98.81	1.350					
47200	RAILROAD: PARTIALLY EXEMPT		RPTL	489-d&dd	6	3,312	1,189	35.88	.053					
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	93	45,377	3,689	8.13	.164					
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	68	30,858	5,385	17.45	.239					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.48

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 CATTARAUGUS									
34 MUNICIPALITIES GROUP F (CONT'D)									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
	4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	22	17,875	11,308	63.26	.501
	GROUP F TOTAL				238		52,046		.2306
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)	12	14,583	14,583	100.00	.646
	38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	3	4,679	4,384	93.69	.194
	4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	4	3,556	1,180	33.19	.052
	GROUP G TOTAL				19		20,147		.893
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
	32252	NYS OWNED REFORESTED LAND	RPTL	534	181	30,687	30,687	100.00	1.360
	33302	COUNTY REFORESTATION LAND	RPTL	406(6)	28	1,288	1,288	100.00	.057
	41700	AGRICULTURAL BUILDING	RPTL	483	201	24,007	4,948	20.61	.219
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	608	44,857	8,813	19.65	.391
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	92	9,575	1,498	15.65	.066
	41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	3	149	60	40.51	.003
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	328	41,543	2,591	6.24	.115
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	6	527	76	14.49	.003
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	4	401	110	27.33	.005
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	19	1,366	905	66.27	.040
	GROUP H TOTAL				1,470		50,976		.2259
COUNTY TOTALS									
	*****				31,623		2,256,754		*****

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, 2003 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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		226	18,029	9,444	52.38	.632					
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		212	17,803	1,193	6.70	.080					
4111	VETERANS - PRO RATA	RPTL	458(5)		47	5,115	1,885	36.85	.126					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,833	150,933	16,918	11.21	1.132					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		2,097	160,476	31,465	19.61	2.106					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		433	32,747	5,582	17.04	.374					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		6	595	595	100.00	.040					
41400	CLERGY	RPTL	460		29	2,878	85	2.94	.006					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		1,381	92,047	37,083	40.29	2.482					
41834	STAR - ENHANCED	RPTL	425		5,112	412,210	232,210	56.33	15.540					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		3	223	53	23.69	.004					
41854	STAR - BASIC	RPTL	425		14,496	1,263,761	443,855	35.12	29.705					
41864	STAR - BASIC:MFG HOME	RPTL	425		40	5,539	786	14.20	.053					
4190	PHYSICALLY DISABLED	RPTL	459		13	935	65	6.91	.004					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		49	2,807	945	33.66	.063					
4196	HISTORIC PROPERTY	RPTL	444-a		1	80	5	6.26	.000					
4421	HOME IMPROVEMENTS	RPTL	421-f		142	9,291	1,216	13.09	.081					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		6	687	88	12.81	.006					
GROUP A TOTAL					26,126		783,473		52.433					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		96	73,200	73,200	100.00	4.899					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		7	0	0		.000					
GROUP B TOTAL					103		73,200		4.899					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		85	36,040	36,040	100.00	2.412					
1323	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)		2	779	779	100.00	.052					
1324	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)		21	7,061	7,061	100.00	.473					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		158	95,923	95,923	100.00	6.420					
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)		8	1,655	1,655	100.00	.111					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		133	8,902	8,902	100.00	.596					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.50

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 CAYUGA												
24 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	42	382	382	100.00	.026				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	112	21,401	21,401	100.00	1.432				
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	11	11	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	416	416	100.00	.028				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	48	111,667	111,667	100.00	7.473				
13850	BOCES PROPERTY	RPTL	408	1	3,991	3,991	100.00	.267				
13970	REGIONAL OTB CORPORATION	RACING L	513	1	777	777	100.00	.052				
GROUP C TOTAL				616		289,008		19.342				
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	1,496	1,496	100.00	.100				
GROUP D TOTAL				6		1,496		.100				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600	CLERGY RESIDENCE	RPTL	462	10	861	861	100.00	.058				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	122	27,105	27,055	99.82	1.811				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	10	2,360	2,360	100.00	.158				
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5	7,193	7,193	100.00	.481				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	215	94,279	93,670	99.35	6.269				
26050	AGRICULTURAL SOCIETY	RPTL	450	5	316	316	100.00	.021				
26100	VETERANS ORGANIZATION	RPTL	452	9	1,081	1,081	100.00	.072				
26250	HISTORICAL SOCIETY	RPTL	444	5	332	332	100.00	.022				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	52	6,818	6,818	100.00	.456				
27350	CEMETERY - PRIVATE	RPTL	446	90	2,720	2,720	100.00	.182				
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	1	79	79	100.00	.005				
GROUP E TOTAL				524		142,485		9.536				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	46	70,048	70,048	100.00	4.688				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	143	56,891	6,079	10.69	.407				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.51

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 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		74	22,204	3,174	14.29	.212					
	GROUP F TOTAL				263		79,301		.5307					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		3	148	148	100.00	.010					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		4	989	989	100.00	.066					
	GROUP G TOTAL				7		1,137		.076					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		78	4,299	4,299	100.00	.288					
41700	AGRICULTURAL BUILDING	RPTL	483		248	56,485	14,175	25.09	.949					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,689	307,052	101,040	32.91	6.762					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		3	199	67	33.53	.005					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		302	77,914	4,278	5.49	.286					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		7	1,721	200	11.62	.013					
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		1	89	72	81.08	.005					
	GROUP H TOTAL				3,328		124,131		.8.307					
COUNTY TOTALS														
					30,973		1,494,231							

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, 2003 ASSESSMENT ROLLS

PAGE B.52

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 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	13	13	100.00	.000						
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	436	28,462	4,303	15.12	.140						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,902	134,340	10,777	8.02	.350						
4111_	VETERANS - PRO RATA	RPTL	458(5)	1	69	5	7.58	.000						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,790	130,050	10,948	8.42	.355						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,298	164,829	23,859	14.47	.774						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	339	25,637	3,560	13.89	.116						
41200	VETERANS-PURCHASE BY SUBSCRP	RPTL	458(2)	6	1,436	43	3.00	.001						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	6	723	723	100.00	.023						
41400	CLERGY	RPTL	460	71	6,614	190	2.88	.006						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	874	40,287	18,826	46.73	.611						
41834	STAR - ENHANCED	RPTL	425	9,382	628,469	417,998	66.51	13.556						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	7	575	146	25.43	.005						
41854	STAR - BASIC	RPTL	425	24,544	1,790,120	742,879	41.50	24.093						
41864	STAR - BASIC:MFG HOME	RPTL	425	15	861	168	19.49	.005						
4190_	PHYSICALLY DISABLED	RPTL	459	1	94	7	7.03	.000						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	2	104	52	50.00	.002						
4411_	FIRST-TIME HOMEBUYERS	RPTL	457	1	95	41	43.64	.001						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	320	23	7.09	.001						
GROUP A TOTAL				41,679		1,234,561		40.038						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	287	195,974	195,974	100.00	6.356						
12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	5	923	923	100.00	.030						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	104,939	104,939	100.00	3.403						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	3	4	4	100.00	.000						
GROUP B TOTAL				300		301,840		9.789						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	54	17,130	17,130	100.00	.556						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	161	27,368	27,368	100.00	.888						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	538	132,870	132,870	100.00	4.309						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.53

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 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)		7	1,628	1,628	100.00	.053						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)		28	5,410	4,924	91.01	.160						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		365	24,671	24,671	100.00	.800						
13510	TOWN OWNED: CEMETERY	RPTL	446		42	638	638	100.00	.021						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		363	30,941	30,941	100.00	1.004						
13660	VILLAGE OWNED: CEMETERY	RPTL	446		9	613	613	100.00	.020						
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L	411		1	30	30	100.00	.001						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		26	1,802	1,802	100.00	.059						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		155	258,133	258,133	100.00	8.372						
13850	BOCES PROPERTY	RPTL	408		6	14,134	14,134	100.00	.458						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		24	31,042	31,042	100.00	1.007						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		14	5,220	5,220	100.00	.169						
13970	REGIONAL OTB CORPORATION	RACING L	513		1	284	284	100.00	.009						
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487		5	489	25	5.18	.001						
GROUP C TOTAL					1,799		551,453		17.884						
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	268	268	100.00	.009						
14110	USA OWNED - SPECIFIED USES	STATE L	54		14	24,953	24,953	100.00	.809						
GROUP D TOTAL					18		25,221		.818						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		61	5,839	5,839	100.00	.189						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		635	137,460	137,460	100.00	4.458						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		32	55,631	55,631	100.00	1.804						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		135	87,200	87,200	100.00	2.828						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		43	2,421	2,421	100.00	.079						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		21	7,705	7,705	100.00	.250						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		348	137,304	137,304	100.00	4.453						
25400	FRATERNAL ORGANIZATION	RPTL	428		1	106	106	100.00	.003						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		13	46,992	46,992	100.00	1.524						
26050	AGRICULTURAL SOCIETY	RPTL	450		10	1,091	1,091	100.00	.035						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.54

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 CHAUTAUQUA														
29 MUNICIPALITIES GROUP E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
26100	VETERANS ORGANIZATION	RPTL	452	56	6,499	6,499	100.00	.211						
26250	HISTORICAL SOCIETY	RPTL	444	5	651	651	100.00	.021						
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	21	1,891	1,755	92.83	.057						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	131	9,358	9,358	100.00	.304						
27350	CEMETERY - PRIVATE	RPTL	446	137	9,106	9,106	100.00	.295						
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	2	507	98	19.35	.003						
GROUP E TOTAL				1,651		509,216		16.515						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	87	266,729	266,239	99.82	8.635						
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	6	855	855	100.00	.028						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	15	39,508	23,561	59.64	.764						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	213	100,171	11,300	11.28	.367						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	100	47,487	9,254	19.49	.300						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	3,180	1,364	42.91	.044						
GROUP F TOTAL				423		312,573		10.137						
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	35	990	990	100.00	.032						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	9	11,049	11,049	100.00	.358						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	6,375	6,375	100.00	.207						
28520	NONPROFIT NURSING HOME CO	RPTL	422	8	7,725	7,725	100.00	.251						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	8	890	890	100.00	.029						
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	5	4,557	4,124	90.49	.134						
GROUP G TOTAL				83		31,209		1.012						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	130	16,818	16,818	100.00	.545						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	7	189	189	100.00	.006						
41700	AGRICULTURAL BUILDING	RPTL	483	412	46,071	11,486	24.93	.373						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.55

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 CHAUTAUQUA			29	MUNICIPALITIES	GROUP H (CONT'D)						
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,304	140,913	50,506	35.84	.1.638		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		541	34,073	5,479	16.08	.178		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		9	702	87	12.36	.003		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		275	38,262	2,562	6.69	.083		
42120	TEMPORARY GREENHOUSES	RPTL	483-c		26	3,209	700	21.83	.023		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		13	414	302	72.84	.010		
GROUP H TOTAL					3,717		88,129		2.858		
*****COUNTY TOTALS*****											
					49,780		3,083,445				

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, 2003 ASSESSMENT ROLLS

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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 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)	356	24,255	3,118	12.85	.190				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,289	175,813	22,253	12.66	1.354				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,775	197,691	42,887	21.69	2.610				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	645	45,526	8,810	19.35	.536				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	751	744	99.04	.045				
41400	CLERGY	RPTL	460	48	3,557	182	5.12	.011				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,799	97,383	35,105	36.05	2.136				
41834	STAR - ENHANCED	RPTL	425	6,161	419,257	286,995	68.45	17.463				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	313	84	26.77	.005				
41854	STAR - BASIC	RPTL	425	15,390	1,295,545	478,334	36.92	29.106				
41864	STAR - BASIC:MFG HOME	RPTL	425	10	953	179	18.78	.011				
4421_	HOME IMPROVEMENTS	RPTL	421-f	1	45	1	1.88	.000				
GROUP A TOTAL				29,483		878,692		53.467				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	79	159,269	159,269	100.00	9.691				
GROUP B TOTAL				79		159,269		9.691				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	417	417	100.00	.025				
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	114	55,604	55,604	100.00	3.383				
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	176	24,546	24,546	100.00	1.494				
13370	CITY OWNED: CEMETERY	RPTL	446	10	172	172	100.00	.011				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	149	9,935	9,935	100.00	.605				
13510	TOWN OWNED: CEMETERY	RPTL	446	23	257	257	100.00	.016				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	62	10,373	10,373	100.00	.631				
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	350	350	100.00	.021				
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	384	384	100.00	.023				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	78	124,717	124,717	100.00	7.589				
13850	BOCES PROPERTY	RPTL	408	2	7,053	7,053	100.00	.429				
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	9	9	100.00	.001				
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	134	1,823	1,823	100.00	.111				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 CHEMUNG								
12 MUNICIPALITIES GROUP C (CONT'D)								
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	4	46	46	100.00	.003
GROUP C TOTAL				764		235,686		14.341
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	6,070	5,695	93.82	.347
GROUP D TOTAL				11		5,695		.347
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	121	24,111	24,076	99.85	1.465
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	145	43,069	42,861	99.52	2.608
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	89	39,961	39,961	100.00	2.432
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	12	2,645	2,645	100.00	.161
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	32	53,199	49,768	93.55	3.028
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	61	11,990	11,990	100.00	.730
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	15	1,805	1,805	100.00	.110
25400	FRATERNAL ORGANIZATION	RPTL	428	5	2,451	2,451	100.00	.149
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	3,834	1,224	31.92	.075
26050	AGRICULTURAL SOCIETY	RPTL	450	2	226	226	100.00	.014
26100	VETERANS ORGANIZATION	RPTL	452	9	1,874	1,865	99.51	.114
26250	HISTORICAL SOCIETY	RPTL	444	7	1,532	1,532	100.00	.093
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	24	3,880	3,880	100.00	.236
27350	CEMETERY - PRIVATE	RPTL	446	44	1,025	985	96.16	.060
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	6,088	6,088	100.00	.370
GROUP E TOTAL				570		191,357		11.644
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	41	92,663	92,463	99.78	5.626
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	12	21,083	21,083	100.00	1.283
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	12	7,789	6,027	77.38	.367
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	109	158,109	14,440	9.13	.879
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	24	15,722	4,216	26.82	.257

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.58

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 CHEMUNG 12 MUNICIPALITIES GROUP F (CONT'D)									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
	47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	721	84	11.69	.005
	GROUP F TOTAL				199		138,313		8.416
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	18	915	915	100.00	.056
	18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)	17	114	114	100.00	.007
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	4,459	4,459	100.00	.271
	28520	NONPROFIT NURSING HOME CO	RPTL	422	1	4,110	4,110	100.00	.250
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	1	134	134	100.00	.008
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	11	17,062	17,062	100.00	1.038
	GROUP G TOTAL				52		26,794		1.631
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
	32252	NYS OWNED REFORESTED LAND	RPTL	534	9	394	394	100.00	.024
	41700	AGRICULTURAL BUILDING	RPTL	483	29	7,094	2,042	28.79	.124
	41720	AGRICULTURAL DIST. (NYS.CO)	AG-MKTS L	305	135	10,945	3,059	27.95	.186
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	21	2,632	405	15.40	.025
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	18	2,692	218	8.09	.013
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	67	6	8.40	.000
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	15	1,036	329	31.74	.020
	GROUP H TOTAL				228		6,453		.393
COUNTY TOTALS									
						31,398	1,643,413		

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, 2003 ASSESSMENT ROLLS

PAGE B.59

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	EXEMPT VALUE					
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)	161	9,648	562	5.82	.069						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,274	83,880	7,815	9.32	.954						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,345	85,179	13,345	15.67	1.629						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	243	15,526	2,243	14.45	.274						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	50	48	97.17	.006						
41400	CLERGY	RPTL	460	18	1,273	33	2.60	.004						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	716	34,511	12,016	34.82	1.467						
41834	STAR - ENHANCED	RPTL	425	3,323	207,173	145,159	70.07	17.721						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	19	1,640	566	34.54	.069						
41854	STAR - BASIC	RPTL	425	9,587	632,968	291,703	46.08	35.612						
41864	STAR - BASIC:MFG HOME	RPTL	425	49	4,430	903	20.39	.110						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	1	49	9	18.75	.001						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	11	781	96	12.36	.012						
GROUP A TOTAL					16,748		474,498		57.928					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	69	25,691	25,691	100.00	3.136						
GROUP B TOTAL					69		25,691		3.136					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	45	8,937	8,937	100.00	1.091						
13110	COUNTY OWNED: CEMETERY	RPTL	446	2	2,963	2,963	100.00	.362						
1323	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	936	673	71.96	.082						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	51	10,478	10,478	100.00	1.279						
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	11	17,520	17,520	100.00	2.139						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	131	6,991	6,991	100.00	.854						
13510	TOWN OWNED: CEMETERY	RPTL	446	5	8	8	100.00	.001						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	130	10,128	10,082	99.55	1.231						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	4	181	181	100.00	.022						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	7	409	409	100.00	.050						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	43	55,504	55,504	100.00	6.776						
13850	BOCES PROPERTY	RPTL	408	3	13	13	100.00	.002						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.60

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 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		20	1,472	1,472	100.00	.180
GROUP C TOTAL					454		115,231		14.068
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	350	350	100.00	.043
14110	USA OWNED - SPECIFIED USES	STATE L	54		2	422	422	100.00	.052
GROUP D TOTAL					4		772		.094
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		31	2,274	2,274	100.00	.278
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		160	24,423	24,331	99.62	2.970
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		3	51	51	100.00	.006
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		12	3,446	3,446	100.00	.421
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		9	2,741	2,741	100.00	.335
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		18	14,629	14,616	99.91	1.784
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		31	4,312	4,312	100.00	.526
25400	FRATERNAL ORGANIZATION	RPTL	428		1	1	1	100.00	.000
26050	AGRICULTURAL SOCIETY	RPTL	450		10	1,704	1,704	100.00	.208
26100	VETERANS ORGANIZATION	RPTL	452		9	985	985	100.00	.120
26250	HISTORICAL SOCIETY	RPTL	444		10	791	791	100.00	.097
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		15	577	577	100.00	.070
27350	CEMETERY - PRIVATE	RPTL	446		181	2,960	2,960	100.00	.361
GROUP E TOTAL					490		58,789		7.177
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		29	21,484	21,484	100.00	2.623
4760_	BUSNS INVEST:NOT NYC,<8/97	RPTL	485-b		74	21,664	2,008	9.27	.245
4761_	BUSNS INVEST:NOT NYC,>8/97	RPTL	485-b		69	28,781	4,229	14.69	.516
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e		27	16,646	9,219	55.38	1.125

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.61

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 CHENANGO								
22 MUNICIPALITIES GROUP F (CONT'D)								
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	2,431	519	21.36	.063
GROUP F TOTAL					200	37,459		4.573
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	4	1,250	1,250	100.00	.153
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	10	3,251	3,251	100.00	.397
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	275	275	100.00	.034
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	2,318	2,318	100.00	.283
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	1,657	1,627	98.19	.199
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	3	2,290	2,290	100.00	.280
GROUP G TOTAL					26	11,011		1.344
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	485	48,598	48,598	100.00	5.933
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	3	141	141	100.00	.017
41700	AGRICULTURAL BUILDING	RPTL	483	116	17,222	2,707	15.72	.331
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,057	87,256	14,012	16.06	1.711
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	1	26	15	57.77	.002
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	164	28,760	2,366	8.23	.289
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	145	120	82.61	.015
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	1	103	0	.00	.000
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	8	250	120	48.05	.015
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	196	14,668	5,294	36.09	.646
GROUP H TOTAL					2,032	73,373		8.957
COUNTY TOTALS								
***** 20,048 ***** 819,122 *****								

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, 2003 ASSESSMENT ROLLS

PAGE B.62

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 CHENANGO 22 MUNICIPALITIES GROUP I (CONT'D)								
		COUNTY TOTALS		20,048		819,122		

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, 2003 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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		327	22,067	891	4.04	.043						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,943	181,155	24,053	13.28	1.148						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,957	180,031	39,431	21.90	1.882						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		764	70,218	12,434	17.71	.593						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		2	343	315	91.82	.015						
41400	CLERGY	RPTL	460		11	1,297	16	1.26	.001						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		1,306	83,462	34,184	40.96	1.632						
41834	STAR - ENHANCED	RPTL	425		4,171	333,151	180,559	54.20	8.618						
41844	STAR - ENHANCED: MFG HOME	RPTL	425		7	459	127	27.59	.006						
41854	STAR - BASIC	RPTL	425		14,186	1,357,970	421,945	31.07	20.139						
41864	STAR - BASIC:MFG HOME	RPTL	425		92	6,108	1,984	32.48	.095						
4190_	PHYSICALLY DISABLED	RPTL	459		6	700	45	6.44	.002						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		109	6,216	2,695	43.36	.129						
GROUP A TOTAL					24,881		718,679		34.301						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		103	155,513	155,513	100.00	7.422						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		9	1,401	1,401	100.00	.067						
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657		10	196,778	196,778	100.00	9.392						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		13	2,847	2,847	100.00	.136						
GROUP B TOTAL					135		356,539		17.017						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		52	51,939	51,939	100.00	2.479						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		69	52,629	52,629	100.00	2.512						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		206	21,643	21,643	100.00	1.033						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)		4	68	68	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		69	10,796	10,796	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	2,189	2,189	100.00	.105						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		36	113,352	113,352	100.00	5.410						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	239	239	100.00	.011						
13850	BOCES PROPERTY	RPTL	408	1	9,200	9,200	100.00	.439						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	184	184	100.00	.009						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	4	294	294	100.00	.014						
GROUP C TOTAL				454		262,614		12.534						
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	8,581	8,581	100.00	.410						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	13	196,445	196,445	100.00	9.376						
GROUP D TOTAL				29		205,226		9.795						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	14	1,381	1,381	100.00	.066						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	114	38,108	38,108	100.00	1.819						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	9	12,997	12,997	100.00	.620						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	22	2,128	2,128	100.00	.102						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	3	62,026	62,026	100.00	2.960						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	32	14,990	14,990	100.00	.715						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	34	5,303	5,303	100.00	.253						
26050	AGRICULTURAL SOCIETY	RPTL	450	1	95	95	100.00	.005						
26100	VETERANS ORGANIZATION	RPTL	452	16	2,422	2,422	100.00	.116						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	25	4,124	4,124	100.00	.197						
27350	CEMETERY - PRIVATE	RPTL	446	92	5,098	5,098	100.00	.243						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	2	101	101	100.00	.005						
GROUP E TOTAL				364		148,773		7.101						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	69	312,847	312,847	100.00	14.932						
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	14	9,772	526	5.38	.025						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	3,082	399	12.95	.019								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	11,581	2,008	17.34	.096								
GROUP F TOTAL					92		315,784		15.072								
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	.036								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		8	5,511	5,511	100.00	.263								
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	1,199	1,199	100.00	.057								
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		10	2,142	2,142	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	1.141								
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a		1	4,123	4,003	97.09	.191								
GROUP G TOTAL					37		40,538		1.935								
GROUP H: AGRICULTURAL AND FOREST PROPERTY																	
32252	NYS OWNED REFORESTED LAND	RPTL	534		19	3,436	3,436	100.00	.164								
41700	AGRICULTURAL BUILDING	RPTL	483		160	34,107	8,170	23.95	.390								
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		608	79,505	22,864	28.76	1.091								
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		68	5,344	1,218	22.80	.058								
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		22	3,173	43	1.36	.002								
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		144	35,519	3,038	8.55	.145								
42120	TEMPORARY GREENHOUSES	RPTL	483-c		3	863	67	7.78	.003								
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		13	5,236	1,227	23.43	.059								
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		13	4,983	1,239	24.86	.059								
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		22	1,737	1,071	61.62	.051								
GROUP H TOTAL					1,072		42,373		2.022								

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.66

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 CLINTON															
15 MUNICIPALITIES															

COUNTY TOTALS						27,074	2,095,220	*****							

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, 2003 ASSESSMENT ROLLS

PAGE B.67

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 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	3,269	3,269	100.00	.214								
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)		207	23,158	13,126	56.68	.861								
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		128	18,476	6,737	36.46	.442								
4111_	VETERANS - PRO RATA	RPTL	458(5)		103	13,417	10,159	75.72	.666								
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,262	175,917	15,802	8.98	1.037								
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,634	227,841	34,003	14.92	2.230								
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		227	32,082	4,380	13.65	.287								
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		3	535	317	59.34	.021								
41400	CLERGY	RPTL	460		18	2,865	29	1.00	.002								
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		1,708	192,569	76,379	39.66	5.010								
4182_	CERTAIN LIVING QUARTERS	RPTL	469		2	483	51	10.64	.003								
41834	STAR - ENHANCED	RPTL	425		3,868	516,033	194,507	37.69	12.759								
41844	STAR - ENHANCED: MFG HOME	RPTL	425		4	567	46	8.15	.003								
41854	STAR - BASIC	RPTL	425		10,604	1,623,110	340,439	20.97	22.331								
41864	STAR - BASIC:MFG HOME	RPTL	425		8	739	94	12.69	.006								
41910	DISABLED CRIME VICTIMS	RPTL	459-b		1	157	78	49.84	.005								
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		66	6,900	3,124	45.28	.205								
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		6	1,170	42	3.56	.003								
GROUP A TOTAL					19,857		702,582		46.086								
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES																	
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		87	77,213	77,213	100.00	5.065								
12440	NYS CULTURAL RESOURCES TRST	GEN MUNY L	317		6	203	203	100.00	.013								
GROUP B TOTAL					93		77,416		5.078								
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS																	
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		58	39,010	39,010	100.00	2.559								
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411		1	117	117	100.00	.008								
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		86	10,906	10,906	100.00	.715								
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)		2	305	305	100.00	.020								
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		201	31,070	31,070	100.00	2.038								
13510	TOWN OWNED: CEMETERY	RPTL	446		11	489	489	100.00	.032								

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.68

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 COLUMBIA														
19 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)	47	5,065	5,065	100.00	.332						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	36	129,636	129,636	100.00	8.503						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	8	2,085	2,085	100.00	.137						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	15	433	433	100.00	.028						
GROUP C TOTAL				465		219,116		14.373						
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	3,062	3,062	100.00	.201						
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	112	112	100.00	.007						
GROUP D TOTAL				9		3,174		.208						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	11	1,239	1,239	100.00	.081						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	165	64,302	64,302	100.00	4.218						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	50	52,102	52,102	100.00	3.418						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	27	44,939	44,904	99.92	2.946						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	47	19,112	19,028	99.56	1.248						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	64	22,003	21,553	97.96	1.414						
25400	FRATERNAL ORGANIZATION	RPTL	428	1	173	173	100.00	.011						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	1,439	1,439	100.00	.094						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	116	116	100.00	.008						
26050	AGRICULTURAL SOCIETY	RPTL	450	5	2,350	2,350	100.00	.154						
26100	VETERANS ORGANIZATION	RPTL	452	18	2,575	2,575	100.00	.169						
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p	5	45,681	45,681	100.00	2.996						
26250	HISTORICAL SOCIETY	RPTL	444	1	252	252	100.00	.017						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	55	9,779	9,779	100.00	.641						
27350	CEMETERY - PRIVATE	RPTL	446	73	3,570	3,570	100.00	.234						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	253	253	100.00	.017						
GROUP E TOTAL				526		269,316		17.666						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.69

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 COLUMBIA														
19 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	19	39,144	39,144	100.00	.2568						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	24	43,488	3,795	8.73	.249						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	28	25,216	4,250	16.86	.279						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	13,302	4,656	35.00	.305						
GROUP F TOTAL				73		51,845		3.401						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	26	6,894	6,894	100.00	.452						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	17	4,891	4,891	100.00	.321						
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	37	7,446	7,446	100.00	.488						
28520	NONPROFIT NURSING HOME CO	RPTL	422	3	7,641	7,641	100.00	.501						
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	3	3,820	1,858	48.64	.122						
GROUP G TOTAL				86		28,730		1.885						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	4	3,915	3,915	100.00	.257						
41700	AGRICULTURAL BUILDING	RPTL	483	95	39,328	6,849	17.41	.449						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,596	424,997	149,120	35.09	9.782						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	33	7,268	2,183	30.04	.143						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	22	14,226	577	4.06	.038						
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	8	3,845	329	8.57	.022						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	3	533	244	45.85	.016						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	67	18,838	7,880	41.83	.517						
GROUP H TOTAL				1,828		171,097		11.223						
COUNTY TOTALS														

22,953														
1,524,516														

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, 2003 ASSESSMENT ROLLS

PAGE B.70

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 COLUMBIA								
	19	MUNICIPALITIES		GROUP I (CONT'D)				
		COUNTY TOTALS			22,953	1,524,516		
		*****			*****	*****		

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, 2003 ASSESSMENT ROLLS

PAGE B.71

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 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)	46	3,097	126	4.06	.015						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,046	80,413	7,821	9.73	.932						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,030	79,785	12,667	15.88	1.510						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	192	14,265	2,191	15.36	.261						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	105	18	17.24	.002						
41400	CLERGY	RPTL	460	8	566	12	2.17	.002						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	596	36,654	13,069	35.65	1.558						
41834	STAR - ENHANCED	RPTL	425	2,630	194,793	123,782	63.55	14.752						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	8	287	157	54.77	.019						
41854	STAR - BASIC	RPTL	425	8,070	656,817	246,654	37.55	29.396						
41864	STAR - BASIC:MFG HOME	RPTL	425	24	1,749	391	22.35	.047						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	18	917	344	37.49	.041						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	150	13	8.53	.002						
GROUP A TOTAL					13,671		407,245		48.535					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	169	132,672	132,672	100.00	15.812						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	0	0		.000						
GROUP B TOTAL					170		132,672		15.812					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	59	22,767	22,767	100.00	2.713						
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	9	802	802	100.00	.096						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	56	29,597	29,597	100.00	3.527						
1344	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	1,117	1,117	100.00	.133						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	113	9,678	9,678	100.00	1.154						
13510	TOWN OWNED: CEMETERY	RPTL	446	96	1,111	1,111	100.00	.132						
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	848	848	100.00	.101						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	69	4,998	4,998	100.00	.596						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	72	72	100.00	.009						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	1	10	10	100.00	.001						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

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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 CORTLAND														
16 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	41	68,699	68,699	100.00	8.188						
13850	BOCES PROPERTY	RPTL	408	1	6,056	6,056	100.00	.722						
GROUP C TOTAL				455		145,757		17.371						
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	482	482	100.00	.058						
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	974	974	100.00	.116						
GROUP D TOTAL				3		1,456		.174						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	4	363	363	100.00	.043						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	1	573	573	100.00	.068						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	7	2,679	2,679	100.00	.319						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	22	7,007	7,007	100.00	.835						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	35	5,611	5,611	100.00	.669						
26100	VETERANS ORGANIZATION	RPTL	452	7	869	869	100.00	.104						
26250	HISTORICAL SOCIETY	RPTL	444	2	225	225	100.00	.027						
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	135	23,620	23,620	100.00	2.815						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	18	2,492	2,492	100.00	.297						
27350	CEMETERY - PRIVATE	RPTL	446	7	927	927	100.00	.111						
29150	OPERA HOUSE	RPTL	426	1	398	398	100.00	.047						
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	23	25,112	25,112	100.00	2.993						
GROUP E TOTAL				262		69,876		8.328						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	25	26,249	26,249	100.00	3.128						
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	2	69	69	100.00	.008						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	12	1,979	215	10.87	.026						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

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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 CORTLAND														
16 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
	4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	53	29,058	3,861	13.29 .460						
	GROUP F TOTAL				92		30,394	3.623						
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)	18	10,897	10,897	100.00 1.299						
	28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	285	285	100.00 .034						
	4198	LOW/MODERATE INCOME HOUSING	RPTL	421-e	1	1,237	1,237	100.00 .147						
	GROUP G TOTAL				21		12,419	1.480						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
	32252	NYS OWNED REFORESTED LAND	RPTL	534	215	16,896	16,896	100.00 2.014						
	41700	AGRICULTURAL BUILDING	RPTL	483	69	14,071	3,816	27.12 .455						
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	630	63,607	12,372	19.45 1.475						
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	127	8,411	1,930	22.95 .230						
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	254	41,889	1,642	3.92 .196						
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	27	1,863	516	27.71 .062						
	GROUP H TOTAL				1,322		37,172	4.430						
COUNTY TOTALS														
					16,002		839,065							

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, 2003 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 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)	1,655	137,594	15,373	11.17	1.298						
4111_	VETERANS - PRO RATA	RPTL	458(5)	2	142	30	21.28	.003						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	619	54,443	5,152	9.46	.435						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	736	66,365	10,216	15.39	.862						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	121	11,335	1,747	15.41	.148						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	533	533	100.00	.045						
41400	CLERGY	RPTL	460	16	988	117	11.88	.010						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	381	23,903	8,129	34.01	.686						
41834	STAR - ENHANCED	RPTL	425	3,840	317,698	186,792	58.80	15.765						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	646	156	24.14	.013						
41854	STAR - BASIC	RPTL	425	8,198	702,095	260,237	37.07	21.963						
41864	STAR - BASIC:MFG HOME	RPTL	425	24	2,230	392	17.58	.033						
4190_	PHYSICALLY DISABLED	RPTL	459	6	488	80	16.29	.007						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	129	14	10.85	.001						
GROUP A TOTAL				15,608		488,968		41.268						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	46	21,554	21,554	100.00	1.819						
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	3	53,028	53,028	100.00	4.475						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	11	9,438	9,438	100.00	.797						
GROUP B TOTAL				60		84,020		7.091						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	54	26,566	26,566	100.00	2.242						
13370	CITY OWNED: CEMETERY	RPTL	446	12	148	148	100.00	.013						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	2	56	56	100.00	.005						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	145	19,214	19,214	100.00	1.622						
13510	TOWN OWNED: CEMETERY	RPTL	446	50	589	589	100.00	.050						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	2	208	208	100.00	.018						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	176	58,836	58,836	100.00	4.966						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	12	1,355	1,355	100.00	.114						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	13	491	491	100.00	.041						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 DELAWARE	19 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)	5	153	153	100.00	.013
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	47	137,826	137,826	100.00	11.632
1383	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	1	37	37	100.00	.003
13850	BOCES PROPERTY	RPTL	408	5	9,128	9,128	100.00	.770
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	6	347	347	100.00	.029
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	4	305	305	100.00	.026
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)	2	97	97	100.00	.008
	GROUP C TOTAL			536		255,356		21.551
	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	47,102	47,102	100.00	3.975
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	1,383	1,383	100.00	.117
	GROUP D TOTAL			11		48,485		4.092
	GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL	462	104	10,795	10,795	100.00	.911
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	108	25,875	25,840	99.87	2.181
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	21	9,483	9,483	100.00	.800
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	5	3,564	3,423	96.05	.289
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	10	23,232	23,232	100.00	1.961
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	6	1,837	1,837	100.00	.155
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	23	3,869	3,869	100.00	.327
25400	FRATERNAL ORGANIZATION	RPTL	428	7	400	400	100.00	.034
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	3	984	843	85.72	.071
26050	AGRICULTURAL SOCIETY	RPTL	450	8	1,128	1,128	100.00	.095
26100	VETERANS ORGANIZATION	RPTL	452	12	1,441	1,441	100.00	.122
26250	HISTORICAL SOCIETY	RPTL	444	20	1,591	1,579	99.28	.133
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	38	3,917	3,917	100.00	.331
27350	CEMETERY - PRIVATE	RPTL	446	67	800	800	100.00	.068
2935	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	2	243	243	100.00	.021

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.76

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 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	51	51	100.00	.004
	GROUP E TOTAL				436		88,881		.7502
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
	18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	18	16,124	16,124	100.00	.1361
	19950	MUNICIPAL RAILROAD	RPTL	456	7	1,074	1,074	100.00	.091
	27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	6	134	134	100.00	.011
	4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	49	28,104	3,653	13.00	.308
	49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	1,696	293	17.26	.025
	GROUP F TOTAL				81		21,278		.1.796
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	24,509	24,509	100.00	.2.069
	18300	NYC HOUSING DEVELOPMENT CORP	P H FI L	663	1	3	3	100.00	.000
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	808	808	100.00	.068
	28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270	1	1,832	1,832	100.00	.155
	28520	NONPROFIT NURSING HOME CO	RPTL	422	8	44,760	44,760	100.00	.3.778
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	1	70	70	100.00	.006
	38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	1,334	1,334	100.00	.113
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	2	2,381	2,381	100.00	.201
	GROUP G TOTAL				16		75,697		.6.389
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
	32252	NYS OWNED REFORESTED LAND	RPTL	534	103	18,445	18,445	100.00	.1.557
	41700	AGRICULTURAL BUILDING	RPTL	483	83	18,520	2,575	13.90	.217
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,107	148,612	36,771	24.74	.3.103
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	50	6,033	1,054	17.47	.089
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	62	17,351	892	5.14	.075
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	320	4	1.25	.000
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	2	496	92	18.55	.008
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	5	2,590	971	37.50	.082

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.77

PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		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
COUNTY OF DELAWARE			19 MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		448	59,414	24,459	41.17	2.064
GROUP H TOTAL					1,861		85,263		7.196
*****COUNTY TOTALS*****									
*****						18,741	1,184,865	*****	*****

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, 2003 ASSESSMENT ROLLS

PAGE B.78

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS															
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		849	162,465	7,485	4.61	.081						
4111_	VETERANS - PRO RATA	RPTL	458(5)		85	18,119	1,275	7.03	.014						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		5,050	1,080,497	94,745	8.77	1.025						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		5,368	1,105,649	164,018	14.83	1.774						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		841	177,341	23,607	13.31	.255						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		10	2,355	2,355	100.00	.026						
41400	CLERGY	RPTL	460		39	9,656	214	2.22	.002						
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c		92	17,511	274	1.56	.003						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		3,348	558,464	231,284	41.41	2.501						
41834	STAR - ENHANCED	RPTL	425		11,543	2,315,213	871,124	37.63	9.420						
41854	STAR - BASIC	RPTL	425		48,309	11,545,470	2,243,639	19.43	24.261						
41864	STAR - BASIC:MFG HOME	RPTL	425		3	438	85	19.47	.001						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		132	23,420	9,775	41.74	.106						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		9	2,564	124	4.84	.001						
GROUP A TOTAL					75,678		3,650,004		39.469						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		231	1,108,967	1,108,967	100.00	11.992						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		132	66,485	66,485	100.00	.719						
GROUP B TOTAL					363		1,175,452		12.711						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		93	287,229	287,229	100.00	3.106						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		126	88,762	88,762	100.00	.960						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)		8	4,481	4,481	100.00	.049						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)		13	10,707	10,707	100.00	.116						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		521	118,920	118,920	100.00	1.286						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)		4	407	407	100.00	.004						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		105	26,029	26,029	100.00	.282						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)		7	568	568	100.00	.006						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		21	15,070	15,070	100.00	.163						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		132	754,515	754,515	100.00	8.159						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 DUTCHES																	
22 MUNICIPALITIES																	
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS																	
13850	BOCES PROPERTY	RPTL	408	7	17,499	17,499	100.00	.189									
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	44	19,180	19,180	100.00	.207									
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	22,972	22,972	100.00	.248									
13970	REGIONAL OTB CORPORATION	RACING L	513	2	435	435	100.00	.005									
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	23	34,258	34,258	100.00	.370									
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)	75	10,377	10,377	100.00	.112									
3340	TAX SALE - CITY OWNED	RPTL	406(5)	141	8,678	8,678	100.00	.094									
GROUP C TOTAL					1,324		1,420,087		15.356								
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)	174	76,983	76,983	100.00	.832									
GROUP D TOTAL					174		76,983		.832								
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES																	
21600	CLERGY RESIDENCE	RPTL	462	55	11,877	11,877	100.00	.128									
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	451	454,347	454,347	100.00	4.913									
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	190	696,903	696,903	100.00	7.536									
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	33	23,470	23,470	100.00	.254									
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	34	338,725	338,725	100.00	3.663									
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	81	58,384	58,384	100.00	.631									
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	258	266,088	266,088	100.00	2.877									
25400	FRATERNAL ORGANIZATION	RPTL	428	2	965	965	100.00	.010									
26050	AGRICULTURAL SOCIETY	RPTL	450	17	8,906	8,906	100.00	.096									
26100	VETERANS ORGANIZATION	RPTL	452	24	5,003	5,003	100.00	.054									
26250	HISTORICAL SOCIETY	RPTL	444	17	5,778	5,778	100.00	.063									
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	78	23,756	23,756	100.00	.257									
27350	CEMETERY - PRIVATE	RPTL	446	155	19,997	19,997	100.00	.216									
29150	OPERA HOUSE	RPTL	426	1	581	581	100.00	.006									
2935	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	4	2,373	2,373	100.00	.026									

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.80

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)								
PROPERTY TAX EXEMPTION:														
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	436	436	100.00	.005						
GROUP E TOTAL				1,402		1,917,589		20.736						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	18	286,287	286,287	100.00	3.096						
19950	MUNICIPAL RAILROAD	RPTL	456	49	85,440	85,440	100.00	.924						
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	1	1,986	1,986	100.00	.022						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	13	79,546	50,810	63.88	.549						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	38	28,434	4,482	15.76	.049						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	66	62,035	20,787	33.51	.225						
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	82	62,170	23,594	37.95	.255						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	155,260	9,900	6.38	.107						
GROUP F TOTAL				268		483,286		5.226						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	8	108,609	108,609	100.00	1.174						
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	19	21,869	21,869	100.00	.237						
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	2	20,635	20,635	100.00	.223						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	9,893	9,893	100.00	.107						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	12	86,676	86,676	100.00	.937						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	2	1,076	1,076	100.00	.012						
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	3,022	3,022	100.00	.033						
GROUP G TOTAL				46		251,780		2.723						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	3	1,302	1,302	100.00	.014						
41700	AGRICULTURAL BUILDING	RPTL	483	80	81,017	17,606	21.73	.190						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,240	630,682	195,432	30.99	2.113						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	136	56,123	17,996	32.07	.195						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	13	16,645	743	4.46	.008						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	976	59	6.03	.001						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 DUTCHESS		22 MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	60	17,634	4,570	25.91	.049
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	167	97,609	30,354	31.10	.328
GROUP H TOTAL				1,702		268,062		2.899
COUNTY TOTALS				80,972		9,247,824		

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, 2003 ASSESSMENT ROLLS

PAGE B.82

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)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
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)		2,977	309,888	70,770	22.84	.361					
4111_	VETERANS - PRO RATA	RPTL	458(5)		16,261	1,434,981	616,388	42.95	3.144					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		19,331	1,964,686	262,830	13.38	1.341					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		17,273	1,654,951	374,168	22.61	1.908					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		2,299	226,029	38,388	16.98	.196					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		40	5,856	5,717	97.62	.029					
41400	CLERGY	RPTL	460		269	26,959	667	2.47	.003					
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c		1,214	130,704	3,795	2.90	.019					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		29,808	2,251,525	824,905	36.64	4.207					
41834	STAR - ENHANCED	RPTL	425		47,280	4,407,541	2,287,113	51.89	11.665					
41836	STAR - ENHANCED	RPTL	425		10,441	530,767	273,209	51.47	1.394					
41854	STAR - BASIC	RPTL	425		132,835	15,852,704	4,100,655	25.87	20.915					
41856	STAR - BASIC	RPTL	425		28,170	1,764,898	556,386	31.53	2.838					
4190_	PHYSICALLY DISABLED	RPTL	459		112	21,406	6,922	32.34	.035					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		1,116	76,422	32,154	42.07	.164					
4196_	HISTORIC PROPERTY	RPTL	444-a		4	726	480	66.19	.003					
4421_	HOME IMPROVEMENTS	RPTL	421-f		6	464	25	5.31	.000					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		3	394	21	5.44	.000					
GROUP A TOTAL					309,439		9,454,593		48.223					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		355	1,522,482	1,522,496	100.00	7.765					
12150	NYS & LOCAL EMPL RETIRE SYS	RPTL	404(2)		1	148	148	100.00	.001					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		23	123,881	123,881	100.00	.632					
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412		53	336,573	336,573	100.00	1.717					
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421		2	351	351	100.00	.002					
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413		8	1,590	1,590	100.00	.008					
GROUP B TOTAL					442		1,985,039		10.125					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410		2	25	25	100.00	.000					
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		1,511	872,374	872,374	100.00	4.450					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.83

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 ERIE			28	MUNICIPALITIES	GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411		16	5,130	5,130	100.00	.026
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		6,316	498,406	498,406	100.00	2.542
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		1,440	531,327	531,327	100.00	2.710
13510	TOWN OWNED: CEMETERY	RPTL	446		3	389	389	100.00	.002
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		472	72,123	72,123	100.00	.368
13660	VILLAGE OWNED: CEMETERY	RPTL	446		2	104	104	100.00	.001
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		2	297	297	100.00	.002
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		357	1,054,806	1,054,806	100.00	5.380
13850	BOCES PROPERTY	RPTL	408		3	14,599	14,599	100.00	.075
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		6	129	129	100.00	.001
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		85	162,275	162,275	100.00	.828
13970	REGIONAL OTB CORPORATION	RACING L	513		11	3,243	3,243	100.00	.017
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412		14	2,671	2,671	100.00	.014
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		6	143	143	100.00	.001
GROUP C TOTAL					10,246		3,218,041		16.414
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)		47	231,310	231,310	100.00	1.180
14110	USA OWNED - SPECIFIED USES	STATE L	54		23	20,038	20,038	100.00	.102
14200	FOREIGN GOVT: EMBASSY	RPTL	418		5	1,117	1,117	100.00	.006
14300	INDIAN RESERVATION	RPTL	454		9	10,221	10,221	100.00	.052
GROUP D TOTAL					84		262,686		1.340
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		190	26,130	26,130	100.00	.133
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		1,880	815,317	815,255	99.99	4.158
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		248	249,932	249,850	99.97	1.274
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		850	152,668	152,668	100.00	.779
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		78	438,904	438,639	99.94	2.237
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		192	59,637	59,637	100.00	.304
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		83	31,763	31,763	100.00	.162
25400	FRATERNAL ORGANIZATION	RPTL	428		5	1,226	1,226	100.00	.006

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.84

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 E (CONT'D)														
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	7	9,624	9,624	100.00	.049						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	9	27,153	27,153	100.00	.139						
26050	AGRICULTURAL SOCIETY	RPTL	450	4	16,659	16,659	100.00	.085						
26100	VETERANS ORGANIZATION	RPTL	452	70	14,318	14,318	100.00	.073						
26250	HISTORICAL SOCIETY	RPTL	444	15	1,066	1,066	100.00	.005						
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	3	918	918	100.00	.005						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	209	61,256	61,256	100.00	.312						
27350	CEMETERY - PRIVATE	RPTL	446	225	94,092	94,092	100.00	.480						
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	1	206	206	100.00	.001						
GROUP E TOTAL				4,069		2,000,460		10.203						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	655	1,764,406	1,761,639	99.84	8.985						
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	1	839	839	100.00	.004						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	78	136,300	74,042	54.32	.378						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	607	556,961	71,356	12.81	.364						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	439	409,928	84,015	20.50	.429						
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	191	74,818	32,500	43.44	.166						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	4	27,292	15,584	57.10	.080						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	10	33,656	24,836	73.79	.127						
GROUP F TOTAL				1,985		2,064,811		10.532						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	122	176,135	176,135	100.00	.898						
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	62	119,688	119,688	100.00	.611						
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	11	13,487	13,487	100.00	.069						
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	1	2,795	2,795	100.00	.014						
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	113	4,594	4,594	100.00	.023						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	35	48,489	48,489	100.00	.247						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	7,022	7,022	100.00	.036						
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	21	9,511	9,511	100.00	.049						
28520	NONPROFIT NURSING HOME CO	RPTL	422	16	57,873	57,873	100.00	.295						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.85

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 ERIE														
28 MUNICIPALITIES GROUP G (CONT'D)														
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		6	3,481	3,481	100.00	.018					
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		5	22,470	20,924	93.12	.107					
4198	LOW/MODERATE INCOME HOUSING	RPTL	421-e		15	11,913	10,538	88.46	.054					
4810	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696		1	2,600	2,462	94.71	.013					
4865	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a		19	16,710	8,803	52.68	.045					
4866	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		16	31,143	30,060	96.52	.153					
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		27	33,052	26,201	79.27	.134					
GROUP G TOTAL					474		542,063		.2765					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		179	41,606	7,886	18.95	.040					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,676	212,781	61,499	28.90	.314					
41730	AGRICULTUR LAND NOT IN DIST	AG-MKTS L	306		94	12,334	4,083	33.11	.021					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		150	34,282	2,724	7.95	.014					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		63	5,449	1,057	19.39	.005					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		1	543	448	82.58	.002					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		3	157	126	80.00	.001					
GROUP H TOTAL					2,166		77,823		.397					
COUNTY TOTALS														
*****328,965*****19,606,069*****														

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, 2003 ASSESSMENT ROLLS

PAGE B.86

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 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	928	318	34.24	.024				
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	313	26,303	705	2.68	.053				
4111_	VETERANS - PRO RATA	RPTL	458(5)	94	7,347	4,656	63.38	.348				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	939	90,884	9,512	10.47	.711				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,233	113,852	20,215	17.76	1.511				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	264	23,850	3,993	16.74	.298				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	68	1	1.46	.000				
41400	CLERGY	RPTL	460	14	1,716	20	1.18	.002				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	689	48,562	21,613	44.51	1.615				
41834	STAR - ENHANCED	RPTL	425	2,932	245,450	129,759	52.87	9.696				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	858	70	8.20	.005				
41854	STAR - BASIC	RPTL	425	7,330	736,617	219,607	29.81	16.410				
41864	STAR - BASIC:MFG HOME	RPTL	425	4	262	60	22.92	.005				
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	13	519	252	48.63	.019				
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	120	35	29.17	.003				
GROUP A TOTAL				13,846		410,816		30.697				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	187	159,602	159,602	100.00	11.926				
GROUP B TOTAL				187		159,602		11.926				
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	.030				
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	31	19,762	19,762	100.00	1.477				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	422	290,665	290,665	100.00	21.719				
13510	TOWN OWNED: CEMETERY	RPTL	446	75	615	615	100.00	.046				
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	6	287	287	100.00	.021				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	77	44,941	44,941	100.00	3.358				
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	30	30	100.00	.002				
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	184	184	100.00	.014				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	32	70,871	70,871	100.00	5.296				
13850	BOCES PROPERTY	RPTL	408	2	1,431	1,431	100.00	.107				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

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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)								
PROPERTY TAX EXEMPTION:															
COUNTY OF ESSEX															
18 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	22	6,954	6,954	100.00	.520							
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	20	504	504	100.00	.038							
GROUP C TOTAL					701	436,646			32.627						
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	50,902	50,902	100.00	3.804							
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	36	36	100.00	.003							
GROUP D TOTAL					12	50,938			3.806						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462	26	2,410	2,410	100.00	.180							
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	130	25,592	25,592	100.00	1.912							
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	85	58,304	58,304	100.00	4.357							
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	3	1,572	1,572	100.00	.118							
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	18	41,780	41,780	100.00	3.122							
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	15	6,726	6,726	100.00	.503							
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	127	41,124	41,124	100.00	3.073							
25400	FRATERNAL ORGANIZATION	RPTL	428	4	563	563	100.00	.042							
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	1,296	1,296	100.00	.097							
26250	HISTORICAL SOCIETY	RPTL	444	5	1,067	1,067	100.00	.080							
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	39	4,529	4,529	100.00	.338							
27350	CEMETERY - PRIVATE	RPTL	446	27	857	857	100.00	.064							
GROUP E TOTAL					493	185,985			13.897						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEV'L AGNCY	RPTL	412-a	38	8,681	8,681	100.00	.649							
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	25	13,909	2,924	21.02	.219							
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	1	148	37	25.20	.003							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.88

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 COUNTY EXEMPT VALUE							
			LAW	SECTION												
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	1.353							
GROUP F TOTAL					65		29,742		.222							
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)																
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	1,826	1,826	100.00	.136							
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		1	844	750	88.88	.056							
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		4	9,721	9,221	94.86	.689							
GROUP G TOTAL					7		11,797		.882							
GROUP H: AGRICULTURAL AND FOREST PROPERTY																
41700	AGRICULTURAL BUILDING	RPTL	483		10	2,231	924	41.41	.069							
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		278	26,040	8,127	31.21	.607							
41730	AGRICULTUR LAND NOT IN DIST	AG-MKTS L	306		1	20	7	37.38	.001							
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		3	998	6	.61	.001							
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		107	35,797	14,835	41.44	1.109							
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		763	47,319	27,791	58.73	2.077							
GROUP H TOTAL					1,162		51,690		3.863							
COUNTY TOTALS																

16,492																
1,338,294																

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, 2003 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)	687	47,926	3,833	8.00	.362						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	84	8,398	584	6.96	.055						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	138	12,558	1,651	13.15	.156						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	34	2,651	315	11.87	.030						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	342	308	89.96	.029						
41400	CLERGY	RPTL	460	18	1,761	83	4.71	.008						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	657	37,589	15,793	42.01	1.491						
41834	STAR - ENHANCED	RPTL	425	2,965	187,953	123,487	65.70	11.655						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	6	411	182	44.41	.017						
41854	STAR - BASIC	RPTL	425	8,168	575,063	245,700	42.73	23.190						
41864	STAR - BASIC:MFG HOME	RPTL	425	24	2,111	462	21.86	.044						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	1	32	0	.00	.000						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	324	43	13.13	.004						
GROUP A TOTAL				12,789		392,441		37.039						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	84	224,069	224,069	100.00	21.148						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	17	17	100.00	.002						
GROUP B TOTAL				85		224,086		21.150						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	28	36,073	36,073	100.00	3.405						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	312	27,169	27,169	100.00	2.564						
13510	TOWN OWNED: CEMETERY	RPTL	446	24	226	226	100.00	.021						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	104	18,807	18,807	100.00	1.775						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	1	3,004	3,000	99.88	.283						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	39	100,763	100,763	100.00	9.510						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	2	4,858	4,858	100.00	.459						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	18	199	199	100.00	.019						
GROUP C TOTAL				528		191,095		18.036						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.90

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 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	3,073	3,073	100.00	.290						
14110	USA OWNED - SPECIFIED USES	STATE L	54	3	706	706	100.00	.067						
14300	INDIAN RESERVATION	RPTL	454	4	3,085	3,085	100.00	.291						
GROUP D TOTAL				19		6,864		.648						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	14	1,728	1,728	100.00	.163						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	170	31,362	31,362	100.00	2.960						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	36	45,045	45,045	100.00	4.251						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	26	6,299	5,950	94.46	.562						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	16	44,485	44,485	100.00	4.199						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	22	7,152	7,152	100.00	.675						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	24	13,235	13,235	100.00	1.249						
26050	AGRICULTURAL SOCIETY	RPTL	450	8	2,747	2,747	100.00	.259						
26100	VETERANS ORGANIZATION	RPTL	452	15	1,009	1,009	100.00	.095						
26250	HISTORICAL SOCIETY	RPTL	444	2	300	300	100.00	.028						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	27	2,464	2,464	100.00	.233						
27350	CEMETERY - PRIVATE	RPTL	446	75	1,401	1,401	100.00	.132						
GROUP E TOTAL				435		156,878		14.806						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	2	284	284	100.00	.027						
19950	MUNICIPAL RAILROAD	RPTL	456	1	8	8	100.00	.001						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	31	11,138	1,028	9.23	.097						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	39	19,794	4,940	24.96	.466						
GROUP F TOTAL				73		6,260		.591						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	9	8,180	8,180	100.00	.772						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	3,372	3,372	100.00	.318						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	17	11,274	11,274	100.00	1.064						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.91

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 FRANKLIN														
19 MUNICIPALITIES GROUP G (CONT'D)														
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		31	8,255	8,255	100.00	.779					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		10	1,341	1,341	100.00	.127					
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		2	572	572	100.00	.054					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		3	1,425	1,391	97.61	.131					
GROUP G TOTAL						75	34,385		3.245					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		108	6,788	6,788	100.00	.641					
41700	AGRICULTURAL BUILDING	RPTL	483		88	15,960	7,509	47.05	.709					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		513	31,568	4,640	14.70	.438					
41730	AGRICULTUR LAND NOT IN DIST	AG-MKTS L	306		68	3,603	672	18.65	.063					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		17	3,018	188	6.23	.018					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		340	37,663	18,761	49.81	1.771					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		53	12,421	8,948	72.04	.845					
GROUP H TOTAL						1,187	47,506		4.484					
COUNTY TOTALS														
*****						15,228	1,059,541							

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, 2003 ASSESSMENT ROLLS

PAGE B.92

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 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)	142	8,016	289	3.60	.030						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,552	103,926	14,610	14.06	1.520						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,937	128,619	30,157	23.45	3.137						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	457	28,929	5,444	18.82	.566						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	194	175	90.19	.018						
41400	CLERGY	RPTL	460	24	1,928	40	2.07	.004						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,260	64,416	25,001	38.81	2.601						
41834	STAR - ENHANCED	RPTL	425	3,967	252,422	165,852	65.70	17.252						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	1,027	165	16.02	.017						
41854	STAR - BASIC	RPTL	425	10,259	719,674	301,741	41.93	31.387						
41864	STAR - BASIC:MFG HOME	RPTL	425	21	3,217	976	30.34	.102						
4190_	PHYSICALLY DISABLED	RPTL	459	6	436	46	10.54	.005						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	5	582	60	10.33	.006						
GROUP A TOTAL				19,636		544,556		56.645						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	68	19,700	19,700	100.00	2.049						
GROUP B TOTAL				68		19,700		2.049						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	51	21,013	21,013	100.00	2.186						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	158	16,890	16,890	100.00	1.757						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	25,964	25,964	100.00	2.701						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	85	16,594	16,594	100.00	1.726						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	35	2,103	2,103	100.00	.219						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	70	114,566	114,566	100.00	11.917						
13850	BOCES PROPERTY	RPTL	408	2	1	1	100.00	.000						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	18	129	346	267.34	.036						
GROUP C TOTAL				420		197,477		20.542						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 FULTON														
12 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)	1	827	827	100.00	.086						
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	704	704	100.00	.073						
GROUP D TOTAL				2		1,531		.159						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	40	5,086	5,086	100.00	.529						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	131	23,771	23,771	100.00	2.473						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	1	325	325	100.00	.034						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1	298	298	100.00	.031						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	9	20,954	20,954	100.00	2.180						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	36	6,784	6,784	100.00	.706						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	110	25,154	25,154	100.00	2.617						
25400	FRATERNAL ORGANIZATION	RPTL	428	3	324	324	100.00	.034						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	2	420	420	100.00	.044						
26050	AGRICULTURAL SOCIETY	RPTL	450	5	108	108	100.00	.011						
26100	VETERANS ORGANIZATION	RPTL	452	12	873	873	100.00	.091						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	36	3,790	3,790	100.00	.394						
27350	CEMETERY - PRIVATE	RPTL	446	84	1,658	1,658	100.00	.173						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	21	21	100.00	.002						
GROUP E TOTAL				471		89,566		.9317						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	27	44,789	44,789	100.00	4.659						
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	7	892	892	100.00	.093						
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	56	23,363	3,529	15.11	.367						
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	4	914	277	30.26	.029						
4767	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	10	42,583	40,357	94.77	4.198						
GROUP F TOTAL				104		89,844		.9346						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260	4	40	40	100.00	.004						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 FULTON														
12 MUNICIPALITIES GROUP G (CONT'D)														
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
28520	NONPROFIT NURSING HOME CO	RPTL	422	4	5,610	5,610	100.00	.584						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	16	2,232	2,232	100.00	.232						
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	1	206	206	100.00	.022						
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	1	1,228	250	20.40	.026						
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a	2	1,554	1,554	100.00	.162						
GROUP G TOTAL				28		9,892		.1029						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	31	749	749	100.00	.078						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	2	58	58	100.00	.006						
41700	AGRICULTURAL BUILDING	RPTL	483	22	2,545	403	15.84	.042						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	190	10,412	2,045	19.64	.213						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	164	11,952	3,161	26.45	.329						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	12	2,551	456	17.87	.047						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	48	7	14.05	.001						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	7	983	787	80.00	.082						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	29	1,699	1,110	65.36	.116						
GROUP H TOTAL				458		8,776		.913						
COUNTY TOTALS				21,188		961,345								
*****				21,188		961,345								

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, 2003 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)	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)	52	4,124	114	2.77	.010						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,561	132,999	18,612	13.99	1.648						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,653	134,232	31,226	23.26	2.765						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	464	38,072	6,774	17.79	.600						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	120	120	100.00	.011						
41400	CLERGY	RPTL	460	16	1,365	24	1.79	.002						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,344	91,614	30,113	32.87	2.666						
41834	STAR - ENHANCED	RPTL	425	3,701	305,956	172,472	56.37	15.271						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	239	48	19.85	.004						
41854	STAR - BASIC	RPTL	425	11,449	1,040,885	350,082	33.63	30.997						
41864	STAR - BASIC:MFG HOME	RPTL	425	2	78	21	26.32	.002						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	29	1,943	769	39.57	.068						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	175	9	5.05	.001						
GROUP A TOTAL					20,276		610,384		54.045					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	37	27,514	27,514	100.00	2.436						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	3	9,030	9,030	100.00	.800						
GROUP B TOTAL					40		36,544		3.236					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	47,972	47,972	100.00	4.248						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	82	19,250	19,250	100.00	1.704						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	171	171	100.00	.015						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	96	7,374	7,374	100.00	.653						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	30	4,388	4,552	103.74	.403						
13650	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(1)	88	5,090	5,090	100.00	.451						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	13	7,831	7,831	100.00	.693						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	50	95,063	95,063	100.00	8.417						
13850	BOCES PROPERTY	RPTL	408	3	6,503	6,503	100.00	.576						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	27	580	580	100.00	.051						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	3,134	3,134	100.00	.278					
GROUP C TOTAL					442		197,520		17.489					
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	33,801	33,801	100.00	2.993					
14300	INDIAN RESERVATION		RPTL	454	9	2,078	2,078	100.00	.184					
GROUP D TOTAL					39		35,879		3.177					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE		RPTL	462	25	2,429	2,429	100.00	.215					
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	150	45,209	45,209	100.00	4.003					
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	3	458	458	100.00	.041					
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	7	3,269	3,185	97.45	.282					
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	146	10,479	9,574	91.37	.848					
25600	NONPROFIT HEALTH MAINT ORG		RPTL	486-a	12	10,321	10,321	100.00	.914					
26050	AGRICULTURAL SOCIETY		RPTL	450	4	298	298	100.00	.026					
26100	VETERANS ORGANIZATION		RPTL	452	8	526	526	100.00	.047					
26250	HISTORICAL SOCIETY		RPTL	444	1	150	150	100.00	.013					
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	35	4,749	4,749	100.00	.421					
27350	CEMETERY - PRIVATE		RPTL	446	94	2,816	2,816	100.00	.249					
GROUP E TOTAL					485		79,715		7.058					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	63	73,514	72,674	98.86	6.435					
47200	RAILROAD: PARTIALLY EXEMPT		RPTL	489-d&dd	12	9,714	1,922	19.79	.170					
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	74	83,314	5,425	6.51	.480					
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	53	59,519	6,717	11.28	.595					
4767_	IMPROVEMENTS IN EMPIRE ZONES		RPTL	485-e	3	41,134	9,661	23.49	.855					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.97

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 GENESEE								
14 MUNICIPALITIES GROUP F (CONT'D)								
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	736	231	31.38	.020
GROUP F TOTAL				207		96,630		8.556
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	4	6,493	6,493	100.00	.575
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	3,559	2,508	70.48	.222
3860_	MUNI HSNG AUTH:SOLD/LEASED	P H FI L	36-a(4)	3	7,997	5,965	74.60	.528
GROUP G TOTAL				11		14,966		1.325
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
41700	AGRICULTURAL BUILDING	RPTL	483	188	32,208	10,542	32.73	.933
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,285	174,070	40,694	23.38	3.603
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	84	6,211	1,375	22.14	.122
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	212	41,627	2,091	5.02	.185
42120	TEMPORARY GREENHOUSES	RPTL	483-c	7	1,266	81	6.42	.007
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	5	4,678	232	4.95	.021
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	5	206	83	40.22	.007
GROUP H TOTAL				2,786		55,098		4.879
COUNTY TOTALS								

					24,322	1,129,397		

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, 2003 ASSESSMENT ROLLS

PAGE B.98

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)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE					
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)		367	38,612	13,921	36.05	.902					
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		76	8,870	264	2.98	.017					
4111	VETERANS - PRO RATA	RPTL	458(5)		1	104	26	25.00	.002					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,149	128,795	13,885	10.78	.899					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,199	125,900	23,411	18.60	1.516					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		240	25,026	3,975	15.88	.258					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		1	112	112	100.00	.007					
41400	CLERGY	RPTL	460		20	2,527	31	1.22	.002					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		895	77,870	30,940	39.73	2.004					
41834	STAR - ENHANCED	RPTL	425		3,196	334,847	153,126	45.73	9.918					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		4	888	100	11.26	.007					
41854	STAR - BASIC	RPTL	425		8,209	934,203	250,637	26.83	16.233					
41864	STAR - BASIC:MFG HOME	RPTL	425		14	991	339	34.18	.022					
4190	PHYSICALLY DISABLED	RPTL	459		7	832	189	22.74	.012					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		20	1,595	596	37.34	.039					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		4	379	21	5.66	.001					
GROUP A TOTAL					15,402		491,573		31.838					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		24	3,383	3,383	100.00	.219					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		5	1,663	1,663	100.00	.108					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		20	1,665	1,665	100.00	.108					
GROUP B TOTAL					49		6,711		.435					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		52	12,835	12,835	100.00	.831					
13110	COUNTY OWNED: CEMETERY	RPTL	446		1	8	8	100.00	.001					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		2	249	249	100.00	.016					
13370	CITY OWNED: CEMETERY	RPTL	446		6	106	106	100.00	.007					
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411		6	895	895	100.00	.058					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		88	12,967	12,967	100.00	.840					
13510	TOWN OWNED: CEMETERY	RPTL	446		39	839	839	100.00	.054					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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					
						(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														
1357	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	168	168	100.00	.011						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	69	29,638	29,638	100.00	1.920						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	305	305	100.00	.020						
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L	411	1	136	136	100.00	.009						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	25	14,621	14,621	100.00	.947						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	18	46,282	46,282	100.00	2.998						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	1	138	138	100.00	.009						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	13	2,913	2,913	100.00	.189						
GROUP C TOTAL					325		122,100		7.908					
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	460	460	100.00	.030						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	525	525	100.00	.034						
GROUP D TOTAL					5		985		.064					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	41	7,913	7,913	100.00	.513						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	162	52,915	52,819	99.82	3.421						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	41	24,572	24,489	99.66	1.586						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	9	2,044	1,991	97.41	.129						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	3	1,302	1,302	100.00	.084						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	10	1,975	1,975	100.00	.128						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	25	9,349	9,349	100.00	.606						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	284	284	100.00	.018						
26050	AGRICULTURAL SOCIETY	RPTL	450	1	15	15	100.00	.001						
26100	VETERANS ORGANIZATION	RPTL	452	7	1,089	1,089	100.00	.071						
26250	HISTORICAL SOCIETY	RPTL	444	5	1,944	1,944	100.00	.126						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	41	7,833	7,833	100.00	.507						
27350	CEMETERY - PRIVATE	RPTL	446	74	1,788	1,788	100.00	.116						
27400	PRIVAT NONPROFIT RETIRE SYS	RPTL	488	1	1,805	1,805	100.00	.117						
2935	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	2	279	279	100.00	.018						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	91	91	100.00	.006
GROUP E TOTAL					424		114,966		.7446
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL	412-a		19	752,289	752,289	100.00	.48.725
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		8	11,536	7,694	66.70	.498
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		30	12,793	958	7.49	.062
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		61	30,815	6,350	20.61	.411
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		3	727	611	84.10	.040
GROUP F TOTAL					121		767,902		.49.736
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		1	50	50	100.00	.003
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	1,338	1,338	100.00	.087
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		3	1,976	1,976	100.00	.128
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		1	236	236	100.00	.015
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696		2	1,448	1,448	100.00	.094
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		1	1,599	1,574	98.43	.102
GROUP G TOTAL					9		6,622		.429
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		40	4,799	4,799	100.00	.311
41700	AGRICULTURAL BUILDING	RPTL	483		28	4,945	1,193	24.13	.077
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		165	22,535	7,857	34.87	.509
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		122	16,888	5,395	31.94	.349
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		2	377	16	4.31	.001
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	264	78	29.54	.005
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		2	963	84	8.70	.005
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		2	151	55	36.43	.004

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.101

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
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	99	20,371	6,883	33.79	.446
GROUP H TOTAL								
COUNTY TOTALS								
				16,854		1,543,965		

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, 2003 ASSESSMENT ROLLS

PAGE B.102

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 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)		58	6,790	1,899	27.97	.898					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		33	3,508	487	13.89	.230					
4111_	VETERANS - PRO RATA	RPTL	458(5)		36	5,079	1,149	22.63	.543					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		203	25,658	2,705	10.54	1.279					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		219	26,538	4,882	18.40	2.308					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		31	4,183	648	15.49	.306					
41400	CLERGY	RPTL	460		13	1,278	20	1.54	.009					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		144	12,937	4,920	38.03	2.326					
41834	STAR - ENHANCED	RPTL	425		613	68,641	30,000	43.71	14.181					
41854	STAR - BASIC	RPTL	425		1,215	141,240	37,139	26.30	17.555					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		3	124	62	50.00	.029					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		2	384	39	10.07	.018					
GROUP A TOTAL					2,570		83,950		39.682					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		61	9,531	9,531	100.00	4.505					
GROUP B TOTAL					61		9,531		4.505					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		11	3,104	3,104	100.00	1.467					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		138	28,017	28,017	100.00	13.243					
13510	TOWN OWNED: CEMETERY	RPTL	446		9	67	67	100.00	.032					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		12	2,150	2,150	100.00	1.016					
13660	VILLAGE OWNED: CEMETERY	RPTL	446		1	37	37	100.00	.017					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		8	16,438	16,438	100.00	7.770					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		1	114	114	100.00	.054					
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		1	10	10	100.00	.005					
GROUP C TOTAL					181		49,937		23.605					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.103

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 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	290	290	100.00	.137						
GROUP D TOTAL					2		290		.137						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		7	499	499	100.00	.236						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		33	11,410	11,410	100.00	5.393						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		11	13,717	13,717	100.00	6.484						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		1	279	279	100.00	.132						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		3	3,178	3,178	100.00	1.502						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		13	9,752	9,752	100.00	4.610						
26100	VETERANS ORGANIZATION	RPTL	452		3	250	250	100.00	.118						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		10	2,208	2,208	100.00	1.044						
27350	CEMETERY - PRIVATE	RPTL	446		7	127	127	100.00	.060						
29500	PERFORMING ARTS BUILDINGS	RPTL	427		1	300	300	100.00	.142						
GROUP E TOTAL					89		41,720		.19.721						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		1	815	815	100.00	.385						
19950	MUNICIPAL RAILROAD	RPTL	456		4	134	134	100.00	.063						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		6	1,588	98	6.14	.046						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		10	3,442	554	16.09	.262						
GROUP F TOTAL					21		1,601		.757						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	783	783	100.00	.370						
GROUP G TOTAL					1		783		.370						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		29	34,466	10,165	29.49	4.805						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.104

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 HAMILTON															
9 MUNICIPALITIES GROUP H (CONT'D)															
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
47460	FORESTLAND CERTIF AFTER 9/74	RPTL		480-a	46	24,092	13,259	55.03	6.267						
GROUP H TOTAL						75	23,424		11.072						
COUNTY TOTALS						3,003	211,557								

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, 2003 ASSESSMENT ROLLS

PAGE B.105

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 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)	789	45,980	9,763	21.23	.743						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,292	99,954	11,162	11.17	.850						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,684	123,911	23,785	19.20	1.810						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	359	27,072	4,825	17.82	.367						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	8	756	753	99.69	.057						
41400	CLERGY	RPTL	460	22	2,107	126	6.00	.010						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	591	33,565	14,548	43.34	1.107						
41834	STAR - ENHANCED	RPTL	425	4,910	341,171	204,593	59.97	15.571						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	814	111	13.66	.009						
41854	STAR - BASIC	RPTL	425	11,490	894,034	340,254	38.06	25.896						
41864	STAR - BASIC:MFG HOME	RPTL	425	2	421	58	13.67	.004						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	8	507	248	48.99	.019						
GROUP A TOTAL				21,158		610,226		46.444						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	41	3,890	3,890	100.00	.296						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	3,741	3,741	100.00	.285						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	4	260	260	100.00	.020						
GROUP B TOTAL				51		7,891		.601						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	393	230,090	230,090	100.00	17.512						
13110	COUNTY OWNED: CEMETERY	RPTL	446	15	99	99	100.00	.008						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	6	181	181	100.00	.014						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	109	15,419	15,419	100.00	1.174						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	93	7,806	7,806	100.00	.594						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	4	479	479	100.00	.036						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	26	78,906	78,906	100.00	6.005						
13850	BOCES PROPERTY	RPTL	408	2	11,298	11,298	100.00	.860						
3030	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	2	129	16	12.04	.001						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.106

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 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)	22	2,654	2,654	100.00	.202						
	GROUP C TOTAL				672		346,948		26.406						
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	1,375	1,375	100.00	.105						
	GROUP D TOTAL				4		1,375		.105						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE		RPTL	462	13	1,529	1,529	100.00	.116						
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	78	16,790	16,790	100.00	1.278						
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	27	14,869	14,810	99.60	1.127						
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	4	5,834	5,834	100.00	.444						
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	9	8,962	8,962	100.00	.682						
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	21	5,949	5,949	100.00	.453						
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	317	138,750	138,584	99.88	10.548						
25400	FRATERNAL ORGANIZATION		RPTL	428	3	8,551	8,551	100.00	.651						
26100	VETERANS ORGANIZATION		RPTL	452	5	969	969	100.00	.074						
26350	FIRE PATROL & SALVAGE CORPS		RPTL	468	1	36	36	100.00	.003						
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	17	1,657	1,657	100.00	.126						
27350	CEMETERY - PRIVATE		RPTL	446	22	1,337	1,337	100.00	.102						
	GROUP E TOTAL				517		205,008		15.603						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	26	23,200	23,200	100.00	1.766						
2970_	PROPERTY WDRAWN FM FORECLOSE		RPTL	1138	14	314	314	100.00	.024						
47200	RAILROAD: PARTIALLY EXEMPT		RPTL	489-d&dd	1	2,305	66	2.88	.005						
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	52	23,316	3,993	17.13	.304						
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	14	4,750	1,596	33.60	.122						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.107

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 HERKIMER														
20 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		2	10,626	5,213	49.06	.397					
GROUP F TOTAL					109		34,382		.2,617					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		2	41,239	41,239	100.00	.3,139					
28400	NYC HOUSING DEV CORP SUBSID	P H F I L	654-a,b,c		1	1,600	1,600	100.00	.122					
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		3	2,601	2,349	90.33	.179					
GROUP G TOTAL					6		45,188		.3,439					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		24	2,466	2,466	100.00	.188					
41700	AGRICULTURAL BUILDING	RPTL	483		86	15,152	2,385	15.74	.182					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		528	42,395	7,976	18.81	.607					
41730	AGRICULTUR LAND NOT IN DIST	AG-MKTS L	306		225	22,567	2,687	11.91	.205					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		299	52,197	3,561	6.82	.271					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	320	33	10.17	.003					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		26	3,817	2,272	59.54	.173					
GROUP H TOTAL					1,190		21,380		.1,627					
COUNTY TOTALS														

23,796														
1,313,900														

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, 2003 ASSESSMENT ROLLS

PAGE B.108

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					
					(000)	(000)							
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)	123	7,900	333	4.22	.011					
4111	VETERANS - PRO RATA	RPTL	458(5)	454	30,748	10,866	35.34	.369					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,144	160,779	13,711	8.53	.466					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,581	182,813	26,711	14.61	.907					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	677	49,845	7,463	14.97	.254					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	146	146	100.00	.005					
41400	CLERGY	RPTL	460	26	2,594	45	1.73	.002					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,092	58,288	19,888	34.12	.675					
4182_	CERTAIN LIVING QUARTERS	RPTL	469	1	103	13	12.31	.000					
41834	STAR - ENHANCED	RPTL	425	5,450	386,165	242,144	62.70	8.224					
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	2,024	70	3.47	.002					
41854	STAR - BASIC	RPTL	425	15,435	1,183,007	469,243	39.67	15.937					
41864	STAR - BASIC:MFG HOME	RPTL	425	6	865	119	13.79	.004					
4190_	PHYSICALLY DISABLED	RPTL	459	2	313	17	5.39	.001					
4421_	HOME IMPROVEMENTS	RPTL	421-f	9	679	180	26.50	.006					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	902	78	8.62	.003					
GROUP A TOTAL				28,013		791,027		26.865					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES													
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	132	242,120	242,120	100.00	8.223					
GROUP B TOTAL				132		242,120		8.223					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS													
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	125	46,214	46,214	100.00	1.570					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	290	69,185	69,185	100.00	2.350					
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	1	2	2	100.00	.000					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	278	35,009	35,009	100.00	1.189					
13510	TOWN OWNED: CEMETERY	RPTL	446	8	143	143	100.00	.005					
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	10	132	132	100.00	.005					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	247	39,460	39,460	100.00	1.340					
1373_	VILLAGE PROP-OUTSIDE VILLAGE	RPTL	406(2)	32	6,156	6,156	100.00	.209					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	88	221,133	221,133	100.00	7.510					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.109

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 JEFFERSON			23 MUNICIPALITIES	GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13850	BOCES PROPERTY	RPTL	408	2	6,435	6,435	100.00	.219
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	6	911	911	100.00	.031
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	21	50,371	50,371	100.00	1.711
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)	39	372	372	100.00	.013
3370	TAX SALE - VILLAGE OWNED	RPTL	406(5)	15	430	430	100.00	.015
GROUP C TOTAL				1,162		475,953		16.165
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	992,358	992,358	100.00	33.703
GROUP D TOTAL				36		992,358		33.703
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	43	3,392	3,392	100.00	.115
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	257	65,022	65,022	100.00	2.208
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	35	2,076	2,076	100.00	.071
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	85	7,087	7,087	100.00	.241
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	35	31,838	31,838	100.00	1.081
25230	NONPROF ORG-MORAL/MENTAL IMP.	RPTL	420-a	31	6,604	6,604	100.00	.224
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	59	10,554	10,554	100.00	.358
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	6	767	767	100.00	.026
26050	AGRICULTURAL SOCIETY	RPTL	450	8	410	410	100.00	.014
26100	VETERANS ORGANIZATION	RPTL	452	26	4,161	4,161	100.00	.141
26250	HISTORICAL SOCIETY	RPTL	444	4	594	594	100.00	.020
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	69	7,552	7,552	100.00	.257
27350	CEMETERY - PRIVATE	RPTL	446	106	5,063	5,063	100.00	.172
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	3	18	18	100.00	.001
GROUP E TOTAL				767		145,138		4.929
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	45	95,486	95,486	100.00	3.243
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	1	2,992	2,992	100.00	.102

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.110

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				
					(000)	(000)						
COUNTY OF JEFFERSON												
23 MUNICIPALITIES GROUP F (CONT'D)												
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	114	85,184	2,649	3.11	.090				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	184	81,786	19,081	23.33	.648				
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	24	13,566	8,962	66.06	.304				
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	4	10,635	10,564	99.33	.359				
GROUP F TOTAL				372		139,734		4.746				
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)	17	22,805	22,805	100.00	.775				
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	25	25,445	25,445	100.00	.864				
28520	NONPROFIT NURSING HOME CO	RPTL	422	1	14,505	14,505	100.00	.493				
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	44	5,801	5,801	100.00	.197				
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H F I L	33(1)(a)	7	9,968	9,968	100.00	.339				
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	9	50,647	50,424	99.56	1.713				
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL	423	7	3,294	3,294	100.00	.112				
GROUP G TOTAL				110		132,242		4.491				
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534	14	2,553	2,553	100.00	.087				
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	19	1,755	1,755	100.00	.060				
41700	AGRICULTURAL BUILDING	RPTL	483	299	46,312	14,437	31.17	.490				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	255	25,424	1,412	5.55	.048				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	482	75,135	4,671	6.22	.159				
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	548	66	12.08	.002				
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	2	167	28	17.07	.001				
GROUP H TOTAL				1,074		24,922		.846				
COUNTY TOTALS												
				31,672		2,944,406						

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, 2003 ASSESSMENT ROLLS

PAGE B.111

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 JEFFERSON		23 MUNICIPALITIES GROUP I (CONT'D)							
COUNTY TOTALS		*****						31,672 2,944,406	

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, 2003 ASSESSMENT ROLLS

PAGE B.112

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 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)		19	718	362	50.44	.060					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		233	12,607	4,192	33.25	.696					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		512	30,087	4,093	13.60	.679					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		621	38,178	8,245	21.60	1.369					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		119	7,427	1,247	16.79	.207					
41400	CLERGY	RPTL	460		24	1,991	167	8.37	.028					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		462	21,661	7,573	34.96	1.257					
41834	STAR - ENHANCED	RPTL	425		1,864	110,742	76,633	69.20	12.721					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		4	430	128	29.75	.021					
41854	STAR - BASIC	RPTL	425		5,339	349,443	160,833	46.03	26.697					
41864	STAR - BASIC:MFG HOME	RPTL	425		41	2,999	638	21.26	.106					
4421_	HOME IMPROVEMENTS	RPTL	421-f		2	148	22	14.67	.004					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		2	485	18	3.67	.003					
GROUP A TOTAL					9,242		264,151		43.847					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		126	5,612	5,612	100.00	.932					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		6	215	215	100.00	.036					
GROUP B TOTAL					132		5,827		.967					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		24	18,595	18,595	100.00	3.087					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		113	4,210	4,210	100.00	.699					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		84	6,360	6,360	100.00	1.056					
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		29	6,459	6,459	100.00	1.072					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		31	64,486	64,486	100.00	10.704					
13850	BOCES PROPERTY	RPTL	408		1	2,500	2,500	100.00	.415					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		5	1,079	1,079	100.00	.179					
3355_	TAX SALE - TOWN OWNED	RPTL	406(5)		27	246	246	100.00	.041					
GROUP C TOTAL					314		103,935		17.253					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.113

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 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)		2	15	15	100.00	.003	
14110	USA OWNED - SPECIFIED USES	STATE L	54		15	2,527	2,270	89.82	.377	
GROUP D TOTAL					17		2,285		.379	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600	CLERGY RESIDENCE	RPTL	462		15	4,138	4,138	100.00	.687	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		91	10,988	10,969	99.83	1.821	
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		12	3,913	3,913	100.00	.650	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		55	4,958	4,937	99.58	.820	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		1	0	0	100.00	.000	
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		32	3,048	3,048	100.00	.506	
26050	AGRICULTURAL SOCIETY	RPTL	450		5	588	588	100.00	.098	
26100	VETERANS ORGANIZATION	RPTL	452		5	406	406	100.00	.067	
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		19	1,537	1,537	100.00	.255	
27350	CEMETERY - PRIVATE	RPTL	446		106	817	817	100.00	.136	
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		1	4	4	100.00	.001	
GROUP E TOTAL					342		30,357		5.039	
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY										
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		99	108,128	108,128	100.00	17.949	
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		46	8,242	1,366	16.58	.227	
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		27	5,504	1,061	19.28	.176	
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	5,200	5,170	99.42	.858	
GROUP F TOTAL					173		115,725		19.210	
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	4,503	4,503	100.00	.748	
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	631	631	100.00	.105	
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a		2	1,548	1,535	99.12	.255	
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		1	271	271	100.00	.045	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.114

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 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	12,005	13,732	114.39	2.280						
	GROUP G TOTAL				13		20,672		3.431						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
32252	NYS OWNED REFORESTED LAND	RPTL	534	483	30,415	30,415	100.00	5.049							
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	49	659	659	100.00	.109							
41700	AGRICULTURAL BUILDING	RPTL	483	171	28,164	8,596	30.52	1.427							
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	462	41,461	7,437	17.94	1.235							
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	3	224	0	.09	.000							
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	374	66,241	6,971	10.52	1.157							
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	115	11	9.45	.002							
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	12	1,756	545	31.04	.091							
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	91	7,737	4,846	62.63	.804							
	GROUP H TOTAL				1,646		59,480		9.873						

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, 2003 ASSESSMENT ROLLS

PAGE B.115

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)		142	12,887	420	3.26	.035					
4111	VETERANS - PRO RATA	RPTL	458(5)		412	34,522	16,590	48.06	1.374					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,179	116,694	14,426	12.36	1.195					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,107	106,619	22,377	20.99	1.853					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		174	17,426	2,698	15.48	.224					
41200	VETERANS-PURCHASE BY SUBSCRIP	RPTL	458(2)		12	2,645	532	20.13	.044					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		2	184	184	100.00	.015					
41400	CLERGY	RPTL	460		22	2,425	34	1.39	.003					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		1,066	88,783	27,641	31.13	2.289					
41834	STAR - ENHANCED	RPTL	425		3,278	324,286	157,246	48.49	13.023					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		8	1,775	292	16.46	.024					
41854	STAR - BASIC	RPTL	425		11,866	1,246,419	369,007	29.61	30.562					
41864	STAR - BASIC:MFG HOME	RPTL	425		24	2,139	468	21.88	.039					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		62	3,780	1,372	36.29	.114					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		1	92	14	15.22	.001					
GROUP A TOTAL					19,355		613,301		50.795					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		75	155,307	155,307	100.00	12.863					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		14	6,636	6,636	100.00	.550					
GROUP B TOTAL					89		161,943		13.412					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		55	21,003	21,003	100.00	1.740					
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	21,816	21,816	100.00	1.807					
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)		1	67	67	100.00	.006					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		117	13,924	13,924	100.00	1.153					
13510	TOWN OWNED: CEMETERY	RPTL	446		7	201	201	100.00	.017					
1357	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)		1	30	30	100.00	.003					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		118	18,580	18,580	100.00	1.539					
13660	VILLAGE OWNED: CEMETERY	RPTL	446		1	16	16	100.00	.001					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.116

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 LIVINGSTON														
17 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)	1	89	89	100.00	.007						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	17	15,076	14,583	96.73	1.208						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	25	60,833	60,833	100.00	5.038						
13850	BOCES PROPERTY	RPTL	408	1	6,918	6,918	100.00	.573						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	3	234	234	100.00	.019						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	1	0	0		.000						
GROUP C TOTAL				359		158,298		13.111						
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	8,046	8,046	100.00	.666						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	324	324	100.00	.027						
GROUP D TOTAL				7		8,370		.693						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	22	1,952	1,952	100.00	.162						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	135	37,863	37,863	100.00	3.136						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	9	1,033	1,033	100.00	.086						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	4	418	418	100.00	.035						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	6	657	657	100.00	.054						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	20	6,594	6,561	99.50	.543						
25400	FRATERNAL ORGANIZATION	RPTL	428	3	123	123	100.00	.010						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	4,332	4,332	100.00	.359						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	3	644	644	100.00	.053						
26050	AGRICULTURAL SOCIETY	RPTL	450	2	242	242	100.00	.020						
26100	VETERANS ORGANIZATION	RPTL	452	16	872	930	106.57	.077						
26250	HISTORICAL SOCIETY	RPTL	444	10	801	801	100.00	.066						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	30	3,603	3,603	100.00	.298						
27350	CEMETERY - PRIVATE	RPTL	446	95	1,899	1,899	100.00	.157						
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	2	5,746	5,746	100.00	.476						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.117

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 LIVINGSTON								
17 MUNICIPALITIES								
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	90	20	22.27	.002
GROUP E TOTAL				359		66,824		.534
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	38	54,678	54,678	100.00	.4529
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	31	9,927	3,788	38.16	.314
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	76	31,513	1,480	4.70	.123
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	161	57,454	11,635	20.25	.964
47740	MOVABLE MACHINERY & EQUIPMENT	L. 2000	CH. 63	1	8,213	472	5.74	.039
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	8,213	2,010	24.47	.167
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	4,629	365	7.89	.030
GROUP F TOTAL				310		74,428		.6164
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	1,554	1,554	100.00	.129
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	7	6,370	4,557	71.55	.378
GROUP G TOTAL				9		6,111		.506
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	12	2,796	2,796	100.00	.232
41700	AGRICULTURAL BUILDING	RPTL	483	168	49,847	12,865	25.81	1.066
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,887	262,034	92,755	35.40	7.682
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	143	17,944	5,179	28.86	.429
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	142	55,244	3,096	5.60	.256
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	473	31	6.53	.003
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	21	2,052	797	38.82	.066
GROUP H TOTAL				2,376		117,519		.9733

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

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 LIVINGSTON 17 MUNICIPALITIES

COUNTY TOTALS

22,867

1,207,415

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.119

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		174	13,692	539	3.94	.038					
4111	VETERANS - PRO RATA	RPTL	458(5)		219	18,016	4,112	22.82	.293					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,188	112,448	8,942	7.95	.637					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,396	121,872	17,880	14.67	1.274					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		283	24,266	3,539	14.58	.252					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		3	307	236	76.94	.017					
41400	CLERGY	RPTL	460		12	926	18	1.99	.001					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		1,221	81,548	29,100	35.68	2.074					
41834	STAR - ENHANCED	RPTL	425		3,807	312,000	173,886	55.73	12.392					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		2	152	41	26.95	.003					
41854	STAR - BASIC	RPTL	425		13,337	1,323,824	409,298	30.92	29.168					
41864	STAR - BASIC:MFG HOME	RPTL	425		9	796	150	18.81	.011					
4190	PHYSICALLY DISABLED	RPTL	459		30	1,869	566	30.30	.040					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		26	1,607	701	43.65	.050					
4421	HOME IMPROVEMENTS	RPTL	421-f		47	4,258	519	12.20	.037					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		25	39,090	38,970	99.69	2.777					
GROUP A TOTAL					21,779		688,497		49.065					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		376	208,628	208,628	100.00	14.868					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		2	106	106	100.00	.008					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		7	127	127	100.00	.009					
GROUP B TOTAL					385		208,861		14.884					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		89	25,425	25,425	100.00	1.812					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		146	17,989	17,989	100.00	1.282					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		111	9,749	9,749	100.00	.695					
1359	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)		1	20	20	100.00	.001					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		174	25,891	25,891	100.00	1.845					
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		2	11	11	100.00	.001					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		51	90,290	90,290	100.00	6.434					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.120

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 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		58	2,975	2,975	100.00	.212						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412		1	54	54	100.00	.004						
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487		2	155	17	10.88	.001						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)		2	3	4	161.54	.000						
GROUP C TOTAL					637		172,425		12.288						
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	1,272	1,272	100.00	.091						
14110	USA OWNED - SPECIFIED USES	STATE L	54		1	358	358	100.00	.026						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g		1	202	202	100.00	.014						
14300	INDIAN RESERVATION	RPTL	454		2	736	736	100.00	.053						
GROUP D TOTAL					17		2,568		.183						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		37	4,186	4,186	100.00	.298						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		115	29,051	29,051	100.00	2.070						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		50	135,500	135,071	99.68	9.626						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		3	544	544	100.00	.039						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		17	58,097	57,537	99.04	4.100						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		12	4,332	4,332	100.00	.309						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		108	15,334	15,177	98.98	1.082						
25400	FRATERNAL ORGANIZATION	RPTL	428		4	124	124	100.00	.009						
26100	VETERANS ORGANIZATION	RPTL	452		19	1,496	1,496	100.00	.107						
26200	BERKSHIRE FARM CTR FOR YOUTH	SOC SERV L	472-p		1	136	136	100.00	.010						
26250	HISTORICAL SOCIETY	RPTL	444		3	218	218	100.00	.016						
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468		5	479	479	100.00	.034						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		10	1,965	1,965	100.00	.140						
27350	CEMETERY - PRIVATE	RPTL	446		169	2,897	2,897	100.00	.206						
29150	OPERA HOUSE	RPTL	426		1	63	63	100.00	.005						
GROUP E TOTAL					554		253,276		18.050						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.121

GROUP	PROPERTY TAX EXEMPTION: 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 MADISON														
16 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		7	9,883	9,883	100.00	.704					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		67	40,412	3,512	8.69	.250					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		83	34,190	6,468	18.92	.461					
47650	IND/COMM-NYC I&C BOARD CERT	RPTL	489-ddd		1	184	84	45.86	.006					
47660	IND/COMM-NYC FINANCE CERTIF	RPTL	489-bbbb		1	225	34	15.00	.002					
GROUP F TOTAL					159		19,981		1.424					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		4	47	47	100.00	.003					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		4	11,798	11,798	100.00	.841					
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260		3	67	67	100.00	.005					
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	216	216	100.00	.015					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		5	1,115	1,115	100.00	.080					
GROUP G TOTAL					17		13,243		.944					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		201	17,259	17,259	100.00	1.230					
41700	AGRICULTURAL BUILDING	RPTL	483		123	20,795	5,294	25.46	.377					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		816	74,241	12,709	17.12	.906					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		256	16,876	2,964	17.56	.211					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		463	79,769	5,084	6.37	.362					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		4	540	53	9.81	.004					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		27	1,245	337	27.10	.024					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		28	2,102	669	31.84	.048					
GROUP H TOTAL					1,918		44,369		3.162					
COUNTY TOTALS					25,470		1,403,229							

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, 2003 ASSESSMENT ROLLS

PAGE B.122

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 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	.016				
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	6,357	632,287	246,427	38.97	1.722				
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	16	2,137	293	13.71	.002				
4111_	VETERANS - PRO RATA	RPTL	458(5)	1,180	75,827	30,501	40.23	.213				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	13,255	1,535,647	200,300	13.04	1.399				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	12,438	1,365,191	302,099	22.13	2.111				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,331	155,194	25,235	16.26	.176				
41200	VETERANS-PURCHASE BY SUBSCRIP	RPTL	458(2)	2	200	133	66.66	.001				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	29	4,476	4,484	100.16	.031				
41400	CLERGY	RPTL	460	307	35,082	559	1.59	.004				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	14,214	1,211,171	485,285	40.07	3.390				
4182_	CERTAIN LIVING QUARTERS	RPTL	469	12	1,822	276	15.16	.002				
41834	STAR - ENHANCED	RPTL	425	29,269	3,095,189	1,439,786	46.52	10.059				
41836	STAR - ENHANCED	RPTL	425	5,568	308,753	160,772	52.07	1.123				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	271	98	36.16	.001				
41854	STAR - BASIC	RPTL	425	115,523	15,449,252	3,516,205	22.76	24.565				
41856	STAR - BASIC	RPTL	425	25,512	1,614,217	511,927	31.71	3.577				
41864	STAR - BASIC:MFG HOME	RPTL	425	24	1,839	360	19.57	.003				
4190_	PHYSICALLY DISABLED	RPTL	459	22	3,722	472	12.69	.003				
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	135	20	14.99	.000				
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	588	46,276	15,863	34.28	.111				
4196_	HISTORIC PROPERTY	RPTL	444-a	2	2,262	1,593	70.44	.011				
4421_	HOME IMPROVEMENTS	RPTL	421-f	56	7,999	1,161	14.51	.008				
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	210	12	5.65	.000				
GROUP A TOTAL					225,714	6,946,212		48.528				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	225	578,945	578,945	100.00	4.045				
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	11	17,424	17,424	100.00	.122				
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	6	71	71	100.00	.001				
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	12,187	1,243	10.20	.009				
GROUP B TOTAL					243	597,683		4.176				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.123

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 C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	3	534	534	100.00	.004						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	1,012	542,650	542,650	100.00	3.791						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	3,314	516,377	516,377	100.00	3.608						
13370	CITY OWNED: CEMETERY	RPTL	446	2	10,126	10,126	100.00	.071						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,115	194,674	194,674	100.00	1.360						
13510	TOWN OWNED: CEMETERY	RPTL	446	27	1,478	1,478	100.00	.010						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	182	41,965	41,965	100.00	.293						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	4	940	940	100.00	.007						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	43	9,531	9,531	100.00	.067						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	207	994,782	994,782	100.00	6.950						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	107	83,341	83,341	100.00	.582						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	48	38,768	35,227	90.86	.246						
13970	REGIONAL OTB CORPORATION	RACING L	513	2	978	978	100.00	.007						
GROUP C TOTAL				6,066		2,432,603		16.995						
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	36,885	36,885	100.00	.258						
14110	USA OWNED - SPECIFIED USES	STATE L	54	11	86,363	86,363	100.00	.603						
GROUP D TOTAL				27		123,248		.861						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	104	14,362	14,362	100.00	.100						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	919	549,095	547,506	99.71	3.825						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	238	878,929	876,405	99.71	6.123						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	230	123,468	117,420	95.10	.820						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	42	303,468	292,380	96.35	2.043						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	140	87,969	87,040	98.94	.608						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	163	196,592	195,649	99.52	1.367						
25400	FRATERNAL ORGANIZATION	RPTL	428	9	4,452	4,452	100.00	.031						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	64	54,318	54,058	99.52	.378						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	4	4,097	4,097	100.00	.029						
26050	AGRICULTURAL SOCIETY	RPTL	450	1	2,604	2,604	100.00	.018						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.124

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				
					(000)	(000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE				
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	23	4,668	4,668	100.00	.033				
26250	HISTORICAL SOCIETY	RPTL	444	21	20,496	20,496	100.00	.143				
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	116	126,619	126,619	100.00	.885				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	56	18,482	18,482	100.00	.129				
27350	CEMETERY - PRIVATE	RPTL	446	116	25,819	25,819	100.00	.180				
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434	3	3,758	3,758	100.00	.026				
29500	PERFORMING ARTS BUILDINGS	RPTL	427	5	13,937	13,937	100.00	.097				
GROUP E TOTAL				2,254		2,409,752		16.835				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	356	1,164,703	1,164,703	100.00	8.137				
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	4	51,291	51,291	100.00	.358				
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	3	641	641	100.00	.005				
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	42	33,750	16,840	49.90	.118				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	651	1,027,220	115,302	11.22	.806				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	72	119,574	24,509	20.50	.171				
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	51	37,903	16,039	42.32	.112				
47700	FALLOUT SHELTER FACILITIES	RPTL	479	13	958	3	.33	.000				
4780_	IMPROVED PROP PURSNT TO ADA	RPTL	459-a	1	130	5	4.01	.000				
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	205	99	48.42	.001				
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	7	56,352	12,379	21.97	.087				
GROUP F TOTAL				1,201		1,401,811		9.794				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	65	58,509	58,509	100.00	.409				
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	387	58,747	58,747	100.00	.410				
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	8	25,807	25,807	100.00	.180				
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)	1	18	18	100.00	.000				
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	25	7,041	7,041	100.00	.049				
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	24	89,945	86,704	96.40	.606				
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270	109	18,623	17,894	96.08	.125				
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	2	195	195	100.00	.001				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.125

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 MONROE									
21 MUNICIPALITIES GROUP G (CONT'D)									
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
4851_	LTD PROFIT HSNG CO:PRTLY	422	P H F I L	33(1)(a)	2	7,793	6,851	87.91	.048
4865_	LTD PROFIT HSNG CO:VARIOUS		P H F I L	33,556,654-a	2	25,255	24,429	96.73	.171
4866_	HOUSNG DEVEL FUND CO:UDC		P H F I L	577,654-a	19	22,887	16,962	74.11	.119
4867_	REDEVELOP HSNG CO:FIRST EX		P H F I L	125 & 127	22	13,294	11,251	84.63	.079
GROUP G TOTAL					666		314,408		2.197
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
41700	AGRICULTURAL BUILDING		RPTL	483	56	14,226	2,843	19.98	.020
41720	AGRICULTURAL DIST. (NYS,CO)		AG-MKTS L	305	1,370	193,579	72,028	37.21	.503
41730	AGRICULTURL LAND NOT IN DIST		AG-MKTS L	306	165	24,495	10,768	43.96	.075
42100	SILOS, STORAGE TANKS, ETC.		RPTL	483-a	57	10,902	861	7.90	.006
42120	TEMPORARY GREENHOUSES		RPTL	483-c	12	2,645	572	21.63	.004
42130	FARM OR FOOD PROC LABOR CAMP		RPTL	483-d	4	327	74	22.51	.001
GROUP H TOTAL					1,664		87,146		.609
COUNTY TOTALS									

237,847									
14,313,767									

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, 2003 ASSESSMENT ROLLS

PAGE B.126

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	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)	404	23,422	8,232	35.15	.822						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	257	16,948	2,511	14.82	.251						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	878	60,910	7,988	13.11	.798						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,544	99,643	22,165	22.24	2.214						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	219	15,323	3,340	21.79	.334						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	119	104	87.25	.010						
41400	CLERGY	RPTL	460	12	868	19	2.16	.002						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	582	29,534	10,080	34.13	1.007						
41834	STAR - ENHANCED	RPTL	425	3,817	243,635	171,218	70.28	17.102						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	180	66	36.65	.007						
41854	STAR - BASIC	RPTL	425	8,333	600,004	252,756	42.13	25.247						
41864	STAR - BASIC:MFG HOME	RPTL	425	10	959	202	21.04	.020						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	15	657	256	39.02	.026						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	118	4	3.39	.000						
GROUP A TOTAL					16,076		478,941		47.839					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	151	14,579	14,579	100.00	1.456						
GROUP B TOTAL					151		14,579		1.456					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	43	20,446	20,446	100.00	2.042						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	304	17,281	17,281	100.00	1.726						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	56	4,182	4,182	100.00	.418						
13510	TOWN OWNED: CEMETERY	RPTL	446	6	7	7	100.00	.001						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	2	16	16	100.00	.002						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	118	10,520	10,520	100.00	1.051						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	2,024	2,024	100.00	.202						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	39	92,580	92,580	100.00	9.247						
13850	BOCES PROPERTY	RPTL	408	2	2,124	2,124	100.00	.212						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	9	891	891	100.00	.089						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.127

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 MONTGOMERY 11 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		3	148	148	100.00	.015						
GROUP C TOTAL					586		150,219		15.004						
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	842	842	100.00	.084						
14110	USA OWNED - SPECIFIED USES	STATE L	54		4	1,606	1,606	100.00	.160						
GROUP D TOTAL					9		2,448		.245						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462		12	1,274	1,274	100.00	.127						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		208	33,773	33,773	100.00	3.373						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		14	43,352	43,352	100.00	4.330						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		5	408	408	100.00	.041						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		23	63,288	63,288	100.00	6.322						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		33	8,252	8,252	100.00	.824						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		34	11,315	11,315	100.00	1.130						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		4	15,679	15,679	100.00	1.566						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		1	158	158	100.00	.016						
26050	AGRICULTURAL SOCIETY	RPTL	450		1	1,546	1,546	100.00	.154						
26100	VETERANS ORGANIZATION	RPTL	452		11	657	657	100.00	.066						
26250	HISTORICAL SOCIETY	RPTL	444		7	547	547	100.00	.055						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		19	1,828	1,828	100.00	.183						
27350	CEMETERY - PRIVATE	RPTL	446		71	2,763	2,763	100.00	.276						
GROUP E TOTAL					443		184,840		18.463						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		72	82,759	82,759	100.00	8.266						
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		1	100	100	100.00	.010						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		19	36,048	22,132	61.40	2.211						
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		61	63,570	11,232	17.67	1.122						
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		1	834	371	44.55	.037						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.128

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 MONTGOMERY									
11 MUNICIPALITIES GROUP F (CONT'D)									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e		4	3,335	1,535	46.03	.153
	GROUP F TOTAL				158		118,129		11.799
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	69	69	100.00	.007
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		3	11,090	11,090	100.00	1.108
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	2,177	2,177	100.00	.217
28520	NONPROFIT NURSING HOME CO	RPTL	422		5	221	221	100.00	.022
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		19	2,526	2,526	100.00	.252
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		2	120	120	100.00	.012
	GROUP G TOTAL				36		16,214		1.620
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		65	5,441	5,441	100.00	.544
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		1	192	192	100.00	.019
41700	AGRICULTURAL BUILDING	RPTL	483		165	25,781	6,094	23.64	.609
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,195	116,140	22,705	19.55	2.268
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		4	240	50	20.69	.005
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		54	14,157	1,184	8.36	.118
42120	TEMPORARY GREENHOUSES	RPTL	483-c		5	590	44	7.50	.004
	GROUP H TOTAL				1,489		35,710		3.567
COUNTY TOTALS									
						18,949	1,001,153		

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, 2003 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 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)	507	193,437	58,679	30.33	.090						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	29,131	11,802,721	4,405,592	37.33	6.773						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	18,586	7,663,819	1,091,621	14.24	1.678						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	16,430	6,472,233	1,539,971	23.79	2.368						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,845	377,927	129,602	34.29	.199						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	55	28,032	28,032	100.00	.043						
41400	CLERGY	RPTL	460	283	115,721	47,947	41.43	.074						
4168	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c, 466-d, 4	222	86,930	84	.10	.000						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	12,442	4,653,819	1,785,697	38.37	2.745						
41834	STAR - ENHANCED	RPTL	425	48,921	18,906,166	6,831,840	36.14	10.503						
41854	STAR - BASIC	RPTL	425	248,691	112,175,876	17,482,505	15.58	26.878						
4190	PHYSICALLY DISABLED	RPTL	459	269	141,318	18,918	13.39	.029						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	163	67,337	21,568	32.03	.033						
4421	HOME IMPROVEMENTS	RPTL	421-f	771	345,351	28,236	8.18	.043						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	74	36,279	1,143	3.15	.002						
GROUP A TOTAL					378,390	33,471,435		51.459						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	559	2,923,119	2,923,119	100.00	4.494						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	9	1,802	1,802	100.00	.003						
GROUP B TOTAL					568	2,924,921		4.497						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	2,522	4,384,087	4,327,452	98.71	6.653						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	136	276,945	276,945	100.00	.426						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,395	4,524,584	4,524,244	99.99	6.956						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	1,467	1,619,505	1,606,756	99.21	2.470						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	605	7,384,491	7,384,491	100.00	11.353						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	360	544,994	544,994	100.00	.838						
13970	REGIONAL OTB CORPORATION	RACING L	513	3	1,742	1,742	100.00	.003						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.130

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 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 AUTHTY	RPTL	412		52	447,488	447,453	99.99	.688
GROUP C TOTAL					6,540		19,114,077		29.386
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	416,427	416,427	100.00	.640
14110	USA OWNED - SPECIFIED USES	STATE L	54		43	58,006	58,006	100.00	.089
14200	FOREIGN GOVT: EMBASSY	RPTL	418		4	16,394	14,354	87.56	.022
GROUP D TOTAL					90		488,787		.752
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		307	156,258	156,014	99.84	.240
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		22	41,631	41,474	99.62	.064
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		381	1,578,665	1,557,680	98.67	2.395
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		6	4,540	4,540	100.00	.007
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		156	973,169	965,189	99.18	1.484
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		23	41,022	41,022	100.00	.063
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		371	801,942	798,906	99.62	1.228
26100	VETERANS ORGANIZATION	RPTL	452		74	43,894	43,790	99.76	.067
2630	INTERDENOMINATIONAL CENTER	RPTL	430		1,244	3,286,434	3,276,361	99.69	5.037
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		253	209,992	209,880	99.95	.323
27350	CEMETERY - PRIVATE	RPTL	446		114	241,668	241,668	100.00	.372
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)		12	5,047	4,756	94.24	.007
GROUP E TOTAL					2,963		7,341,280		11.287
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		69	379,496	329,826	86.91	.507
19950	MUNICIPAL RAILROAD	RPTL	456		455	268,866	268,866	100.00	.413
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		680	3,239,473	243,418	7.51	.374
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		2	9,030	223	2.46	.000
GROUP F TOTAL					1,206		842,333		1.295

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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		
COUNTY OF NASSAU										
5 MUNICIPALITIES										
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)										
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	193	49,684	49,684	100.00	.076		
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	135	428,320	414,240	96.71	.637		
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	7,096	7,096	100.00	.011		
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	179	372,637	324,001	86.95	.498		
GROUP G TOTAL				511		795,021		1.222		
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	21	82,201	53,503	65.09	.082		
GROUP H TOTAL				21		53,503		.082		
COUNTY TOTALS										
***** 390,305 ***** 65,044,854 *****										

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 - .88 CLASS 2 - 1.00 CLASS 3 - 1.05 CLASS 4 - 1.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.132

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 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)		465	36,395	1,431	3.93	.024					
4111_	VETERANS - PRO RATA	RPTL	458(5)		1,974	150,243	54,024	35.96	.921					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		5,672	493,815	69,635	14.10	1.187					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		5,907	489,887	115,675	23.61	1.971					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		715	61,808	10,991	17.78	.187					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		17	2,234	1,711	76.59	.029					
41400	CLERGY	RPTL	460		55	4,911	85	1.72	.001					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		3,343	219,668	75,142	34.21	1.280					
41834	STAR - ENHANCED	RPTL	425		14,435	1,142,568	662,060	57.94	11.282					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		4	587	112	19.03	.002					
41854	STAR - BASIC	RPTL	425		39,335	3,692,500	1,203,242	32.59	20.503					
41864	STAR - BASIC:MFG HOME	RPTL	425		4	179	60	33.48	.001					
4190_	PHYSICALLY DISABLED	RPTL	459		16	1,435	135	9.42	.002					
41910	DISABLED CRIME VICTIMS	RPTL	459-b		2	188	39	20.93	.001					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		188	11,470	4,525	39.46	.077					
4421_	HOME IMPROVEMENTS	RPTL	421-f		90	7,526	724	9.62	.012					
GROUP A TOTAL					72,222		2,199,591		37.481					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		359	111,908	111,908	100.00	1.907					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		88	1,625,294	1,625,294	100.00	27.695					
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412		5	8,223	8,223	100.00	.140					
GROUP B TOTAL					452		1,745,425		29.742					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		80	103,187	103,187	100.00	1.758					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		343	213,044	213,044	100.00	3.630					
13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411		1	1,608	503	31.26	.009					
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)		3	0	0	100.00	.000					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		274	31,914	31,914	100.00	.544					
13510	TOWN OWNED: CEMETERY	RPTL	446		20	1,800	1,800	100.00	.031					
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)		3	848	848	100.00	.014					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.133

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 NIAGARA															
15 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)	43	5,672	5,672	100.00	.097							
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	33	33	100.00	.001							
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	2	57	57	100.00	.001							
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	111	338,998	338,998	100.00	5.777							
13850	BOCES PROPERTY	RPTL	408	2	11,039	11,039	100.00	.188							
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	60,865	60,865	100.00	1.037							
13970	REGIONAL OTB CORPORATION	RACING L	513	2	1,177	1,177	100.00	.020							
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	2	157	9	5.55	.000							
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	4	192	192	100.00	.003							
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	86	678	678	100.00	.012							
GROUP C TOTAL					995		770,016		13.121						
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)	33	48,229	48,229	100.00	.822							
14110	USA OWNED - SPECIFIED USES	STATE L	54	9	25,068	25,068	100.00	.427							
14300	INDIAN RESERVATION	RPTL	454	5	46,029	46,029	100.00	.784							
GROUP D TOTAL					47		119,326		2.033						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462	69	8,967	8,779	97.91	.150							
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	479	119,323	119,155	99.86	2.030							
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	19	12,181	12,141	99.67	.207							
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	78	10,322	10,322	100.00	.176							
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	24	63,786	63,786	100.00	1.087							
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	49	13,955	13,955	100.00	.238							
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	73	14,174	14,174	100.00	.242							
26100	VETERANS ORGANIZATION	RPTL	452	24	3,223	3,223	100.00	.055							
26250	HISTORICAL SOCIETY	RPTL	444	12	849	849	100.00	.015							
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	1	7	7	100.00	.000							
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	68	15,491	15,491	100.00	.264							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.134

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 NIAGARA							
15 MUNICIPALITIES GROUP E (CONT'D)							
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
27350	CEMETERY - PRIVATE	RPTL	446	96	6,652	6,652	100.00 .113
GROUP E TOTAL				992		268,534	4.576
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	212	350,940	350,940	100.00 5.980
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	2	10	10	100.00 .000
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	15,504	9,040	58.31 .154
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	116	95,693	5,790	6.05 .099
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	182	81,147	13,752	16.95 .234
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	4	651,522	196,546	30.17 3.349
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	39,576	38,022	96.07 .648
GROUP F TOTAL				524		614,100	10.464
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	20	3,181	3,181	100.00 .054
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L	36-a(2)	10	12,096	12,096	100.00 .206
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	4	6,658	6,658	100.00 .113
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	25	21,515	21,515	100.00 .367
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	54	18,816	18,725	99.51 .319
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260	120	1,304	1,304	100.00 .022
28520	NONPROFIT NURSING HOME CO	RPTL	422	13	33,954	33,186	97.74 .566
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	4	1,542	1,422	92.26 .024
38260	MUNI HOUSNG 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 F I L	33,556,654-a	5	2,940	2,908	98.92 .050
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a	1	220	220	100.00 .004
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	1	637	637	100.00 .011
GROUP G TOTAL				260		105,079	1.791
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
41700	AGRICULTURAL BUILDING	RPTL	483	151	30,231	12,843	42.48 .219
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,278	117,482	27,454	23.37 .468

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, 2003 ASSESSMENT ROLLS

PAGE B.135

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 H (CONT'D)														
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		52	5,154	4,105	79.64	.070					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		13	1,216	69	5.67	.001					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		24	6,325	800	12.65	.014					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		7	1,495	569	38.03	.010					
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		22	6,972	641	9.19	.011					
GROUP H TOTAL						1,547	46,481		.792					

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, 2003 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 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)	3,910	271,478	126,243	46.50	2.237		
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	790	54,145	14,789	27.31	.262		
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	5,239	415,354	58,674	14.13	1.040		
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	5,663	433,502	102,137	23.56	1.810		
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,252	93,515	16,858	18.03	.299		
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	16	1,685	1,685	100.00	.030		
41400	CLERGY	RPTL	460	87	6,475	331	5.11	.006		
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	7,197	446,272	157,517	35.30	2.791		
41834	STAR - ENHANCED	RPTL	425	15,943	1,152,232	716,225	62.16	12.693		
41844	STAR - ENHANCED: MFG HOME	RPTL	425	30	1,151	972	84.41	.017		
41854	STAR - BASIC	RPTL	425	39,865	3,361,006	1,229,113	36.57	21.782		
41864	STAR - BASIC:MFG HOME	RPTL	425	74	3,629	1,930	53.18	.034		
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	34	2,513	1,057	42.07	.019		
4421_	HOME IMPROVEMENTS	RPTL	421-f	49	4,204	1,625	38.67	.029		
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	286	22	7.74	.000		
GROUP A TOTAL				80,152		2,429,178		43.049		
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES										
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	318	890,225	890,225	100.00	15.776		
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	28,770	28,770	100.00	.510		
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	75	7,048	7,048	100.00	.125		
GROUP B TOTAL				399		926,043		16.411		
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	90	118,925	118,925	100.00	2.108		
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	965	79,002	79,002	100.00	1.400		
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	2	50	50	100.00	.001		
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	274	38,557	38,557	100.00	.683		
13510	TOWN OWNED: CEMETERY	RPTL	446	40	658	658	100.00	.012		
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	234	34,622	34,622	100.00	.614		
13660	VILLAGE OWNED: CEMETERY	RPTL	446	16	1,519	1,519	100.00	.027		
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	2	196	196	100.00	.004		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.137

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 ONEIDA														
29 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	52	105,833	105,833	100.00	1.876						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	37	42,260	42,260	100.00	.749						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	86	53,913	53,913	100.00	.955						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	184	835	835	100.00	.015						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	243	6,148	6,148	100.00	.109						
GROUP C TOTAL				2,225		482,518		8.551						
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	150,702	150,702	100.00	2.671						
14110	USA OWNED - SPECIFIED USES	STATE L	54	6	1,674	1,674	100.00	.030						
14300	INDIAN RESERVATION	RPTL	454	5	171,732	171,732	100.00	3.043						
GROUP D TOTAL				47		324,108		5.744						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	7	1,339	1,339	100.00	.024						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	773	169,289	169,261	99.98	3.000						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	190	370,977	370,868	99.97	6.572						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	137	116,392	116,392	100.00	2.063						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	33	114,182	114,182	100.00	2.023						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	61	21,609	21,581	99.87	.383						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	145	36,960	36,958	100.00	.655						
25400	FRATERNAL ORGANIZATION	RPTL	428	65	17,048	17,048	100.00	.302						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	1,059	1,009	95.32	.018						
26050	AGRICULTURAL SOCIETY	RPTL	450	3	824	824	100.00	.015						
26100	VETERANS ORGANIZATION	RPTL	452	26	2,787	2,787	100.00	.049						
26250	HISTORICAL SOCIETY	RPTL	444	8	1,401	1,195	85.29	.021						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	76	10,075	10,075	100.00	.179						
27350	CEMETERY - PRIVATE	RPTL	446	155	8,553	8,553	100.00	.152						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	9	10,867	11,016	101.38	.195						
GROUP E TOTAL				1,690		883,088		15.650						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.138

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 ONEIDA								
29 MUNICIPALITIES								
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	95	172,376	172,376	100.00	3.055
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	34	298	298	100.00	.005
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	58	43,900	4,537	10.34	.080
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	155	221,326	38,383	17.34	.680
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	6	1,768	1,399	79.11	.025
GROUP F TOTAL				348		216,993		3.845
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	145	235,681	235,681	100.00	4.177
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	231	2,297	2,297	100.00	.041
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	9	16,220	16,220	100.00	.288
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	225	7,511	7,511	100.00	.133
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	2	13,767	13,767	100.00	.244
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	1,627	1,627	100.00	.029
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	353	353	100.00	.006
28520	NONPROFIT NURSING HOME CO	RPTL	422	9	26,744	26,744	100.00	.474
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	2,630	2,630	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	2,197	2,104	95.77	.037
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	10	13,051	9,933	76.10	.176
GROUP G TOTAL				649		319,663		5.665
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	283	18,787	18,787	100.00	.333
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	37	368	368	100.00	.007
41700	AGRICULTURAL BUILDING	RPTL	483	153	28,754	8,271	28.77	.147
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,395	123,702	26,369	21.32	.467
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	84	7,404	1,552	20.96	.028
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	179	32,653	2,903	8.89	.052
42120	TEMPORARY GREENHOUSES	RPTL	483-c	8	629	192	30.53	.003

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.139

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 H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
47460	FORESTLAND CERTIF AFTER 9/74	RPTL		480-a	31	2,122	1,120	52.81	.020
GROUP H TOTAL					2,170		59,562		1.056
COUNTY TOTALS					87,719		5,642,843		

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, 2003 ASSESSMENT ROLLS

PAGE B.140

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 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)	4,998	435,497	207,050	47.54	2.060				
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,155	101,163	51,445	50.85	.512				
4111_	VETERANS - PRO RATA	RPTL	458(5)	2	339	51	15.00	.001				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	9,117	902,051	129,692	14.38	1.290				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	9,004	835,305	201,863	24.17	2.009				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,087	105,260	19,265	18.30	.192				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	15	1,975	1,909	96.70	.019				
41400	CLERGY	RPTL	460	236	26,359	2,039	7.74	.020				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	12,208	902,871	335,875	37.20	3.342				
41834	STAR - ENHANCED	RPTL	425	18,156	1,604,141	843,255	52.57	8.390				
41836	STAR - ENHANCED	RPTL	425	5,683	380,173	177,897	46.79	1.770				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	7	498	115	23.11	.001				
41846	STAR - ENHANCED: MFG HOME	RPTL	425	3	60	27	45.78	.000				
41854	STAR - BASIC	RPTL	425	70,614	8,132,384	2,165,092	26.62	21.542				
41856	STAR - BASIC	RPTL	425	15,732	1,132,182	315,898	27.90	3.143				
41864	STAR - BASIC:MFG HOME	RPTL	425	1	98	28	28.62	.000				
41866	STAR - BASIC:MFG HOME	RPTL	425	7	194	56	29.16	.001				
4190_	PHYSICALLY DISABLED	RPTL	459	11	1,415	174	12.30	.002				
4192_	RESI IMPRVMNT:CERTAIN CITIES	L. 1986	CH. 889	305	22,040	4,012	18.20	.040				
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	565	38,311	16,506	43.08	.164				
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	816	78	9.58	.001				
GROUP A TOTAL				148,915		4,472,327		44.499				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	502	410,335	410,335	100.00	4.083				
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	1,687	1,687	100.00	.017				
12400	NYS SAVINGS & LOAN INS FUND	BNKG L	420-e	1	3,071	3,071	100.00	.031				
GROUP B TOTAL				509		415,093		4.130				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	323	742,616	742,616	100.00	7.389				
1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	2	106	106	100.00	.001				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.141

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 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)	581	392,362	392,190	99.96	3.902						
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	19	1,531	1,531	100.00	.015						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	486	59,739	59,739	100.00	.594						
13510	TOWN OWNED: CEMETERY	RPTL	446	3	62	62	100.00	.001						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	256	40,209	40,209	100.00	.400						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	104	104	100.00	.001						
1373_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(2)	14	2,512	2,512	100.00	.025						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	341	341	100.00	.003						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	158	596,790	596,790	100.00	5.938						
13850	BOCES PROPERTY	RPTL	408	1	3,637	3,637	100.00	.036						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	36	9,925	9,925	100.00	.099						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	44	133,965	133,965	100.00	1.333						
GROUP C TOTAL					1,929		1,983,727		19.738					
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)	41	125,618	125,618	100.00	1.250						
14110	USA OWNED - SPECIFIED USES	STATE L	54	14	130,495	130,495	100.00	1.298						
GROUP D TOTAL					55		256,113		2.548					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	74	10,456	10,456	100.00	.104						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	718	337,304	336,467	99.75	3.348						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	153	470,116	469,817	99.94	4.675						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	221	177,979	176,604	99.23	1.757						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	81	339,505	324,959	95.72	3.233						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	16	3,076	3,076	100.00	.031						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	107	31,275	31,084	99.39	.309						
25400	FRATERNAL ORGANIZATION	RPTL	428	20	884	884	100.00	.009						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	11	27,228	27,228	100.00	.271						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	5	2,471	2,471	100.00	.025						
26050	AGRICULTURAL SOCIETY	RPTL	450	8	459	459	100.00	.005						
26100	VETERANS ORGANIZATION	RPTL	452	26	5,667	5,569	98.26	.055						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.142

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 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	476	476	100.00	.005				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	81	21,838	21,838	100.00	.217				
27350	CEMETERY - PRIVATE	RPTL	446	221	29,203	29,203	100.00	.291				
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	20	20	100.00	.000				
GROUP E TOTAL				1,748		1,440,611		14.334				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	290	955,353	955,270	99.99	9.505				
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	39	26,334	9,517	36.14	.095				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	342	410,979	64,901	15.79	.646				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	136	242,292	51,952	21.44	.517				
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	285	101,267	51,672	51.03	.514				
47700	FALLOUT SHELTER FACILITIES	RPTL	479	2	14,409	2,108	14.63	.021				
4771_	RES'L SUBDVSN INFRASTRUCTURE	RPTL	485-g	58	2,846	2,558	89.90	.026				
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	17,027	2,536	14.90	.025				
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	1	5,863	890	15.19	.009				
GROUP F TOTAL				1,155		1,141,404		11.357				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	39	5,097	5,097	100.00	.051				
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	48	12,135	12,135	100.00	.121				
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	66	67,435	67,435	100.00	.671				
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	2,709	2,709	100.00	.027				
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	47	65,346	65,346	100.00	.650				
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	11	15,242	15,242	100.00	.152				
28520	NONPROFIT NURSING HOME CO	RPTL	422	18	18,123	18,123	100.00	.180				
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	18	2,790	2,790	100.00	.028				
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	132	132	100.00	.001				
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	3	2,045	1,965	96.09	.020				
4840_	MUNI HOUSING AUTH:PROJ SOLD	PUB HSNG L	58(3)	1	950	950	100.00	.010				
4865_	LTD PROFIT HSNG CO:VARIOUS	P H F I L	33,556,654-a	16	57,708	54,310	94.11	.540				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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					
						(000)	(000)	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	6	3,891	3,071	78.94	.031					
GROUP G TOTAL					277		249,305		.2481					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND		RPTL	534	7	1,954	1,954	100.00	.019					
33302	COUNTY REFORESTATION LAND		RPTL	406(6)	16	1,385	1,385	100.00	.014					
41700	AGRICULTURAL BUILDING		RPTL	483	112	20,973	5,579	26.60	.056					
41720	AGRICULTURAL DIST. (NYS,CO)		AG-MKTS L	305	1,710	169,083	46,020	27.22	.458					
41730	AGRICULTURL LAND NOT IN DIST		AG-MKTS L	306	610	65,782	23,917	36.36	.238					
41750	ORCHARDS OR VINEYARDS		AG-MKTS L	305(7)	1	248	3	1.20	.000					
42100	SILOS, STORAGE TANKS, ETC.		RPTL	483-a	205	36,746	2,229	6.07	.022					
42120	TEMPORARY GREENHOUSES		RPTL	483-c	7	1,131	161	14.27	.002					
42130	FARM OR FOOD PROC LABOR CAMP		RPTL	483-d	4	622	157	25.15	.002					
47460	FORESTLAND CERTIF AFTER 9/74		RPTL	480-a	4	364	128	35.20	.001					
GROUP H TOTAL					2,676		81,533		.811					
COUNTY TOTALS														

157,324														
10,050,480														

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, 2003 ASSESSMENT ROLLS

PAGE B.144

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 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)	182	19,945	611	3.07	.025						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,411	283,901	25,274	8.90	1.015						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,378	254,257	38,360	15.09	1.540						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	485	51,294	7,213	14.06	.290						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	715	715	100.00	.029						
41400	CLERGY	RPTL	460	48	5,573	74	1.32	.003						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,328	108,293	38,623	35.67	1.551						
41834	STAR - ENHANCED	RPTL	425	5,327	585,730	257,534	43.97	10.342						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	7	694	193	27.85	.008						
41854	STAR - BASIC	RPTL	425	19,693	2,564,753	616,090	24.02	24.740						
41864	STAR - BASIC:MFG HOME	RPTL	425	9	1,342	229	17.04	.009						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	36	2,306	896	38.88	.036						
4421_	HOME IMPROVEMENTS	RPTL	421-f	15	1,284	133	10.36	.005						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	213	12	5.71	.001						
GROUP A TOTAL					31,926		985,957		39.593					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	101	69,346	69,346	100.00	2.785						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	4	6,108	6,108	100.00	.245						
GROUP B TOTAL					105		75,454		3.030					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	47	111,614	111,614	100.00	4.482						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	158	65,072	65,072	100.00	2.613						
13370	CITY OWNED: CEMETERY	RPTL	446	5	1,217	1,217	100.00	.049						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	1	13	13	100.00	.001						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	4	11,416	11,416	100.00	.458						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	159	104,286	104,286	100.00	4.188						
13510	TOWN OWNED: CEMETERY	RPTL	446	1	2	2	100.00	.000						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	4	4,959	4,959	100.00	.199						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	77	17,109	17,109	100.00	.687						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	.292	.292	100.00	.012						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 ONTARIO	18 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)	3	23	23	100.00	.001
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	20	3,962	3,962	100.00	.159
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	45	252,524	252,524	100.00	10.141
13850	BOCES PROPERTY	RPTL	408	2	5,582	5,582	100.00	.224
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	75	43,850	43,850	100.00	1.761
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	2	15	15	100.00	.001
GROUP C TOTAL				604		621,936		24.975
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	2,417	2,417	100.00	.097
14110	USA OWNED - SPECIFIED USES	STATE L	54	4	117,599	117,599	100.00	4.722
GROUP D TOTAL				11		120,016		4.819
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	34	4,760	4,760	100.00	.191
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	166	68,671	68,671	100.00	2.758
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	109	83,401	83,037	99.56	3.335
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	19	14,498	10,726	73.99	.431
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	23	92,589	92,589	100.00	3.718
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	25	10,336	10,336	100.00	.415
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	51	13,352	13,352	100.00	.536
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	4	1,739	1,739	100.00	.070
26050	AGRICULTURAL SOCIETY	RPTL	450	4	977	977	100.00	.039
26100	VETERANS ORGANIZATION	RPTL	452	11	3,445	3,445	100.00	.138
26250	HISTORICAL SOCIETY	RPTL	444	15	1,872	1,872	100.00	.075
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	44	9,850	9,850	100.00	.396
27350	CEMETERY - PRIVATE	RPTL	446	119	8,670	8,670	100.00	.348
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	4	4	100.00	.000
GROUP E TOTAL				625		310,028		12.450

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.146

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	EXEMPT VALUE					
COUNTY OF ONTARIO														
18 MUNICIPALITIES														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	124	213,388	212,892	99.77	8.549						
19950	MUNICIPAL RAILROAD	RPTL	456	15	1,697	1,697	100.00	.068						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	1,922	884	46.00	.036						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	122	108,815	5,166	4.75	.207						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	181	103,693	16,817	16.22	.675						
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	2	5,439	2,424	44.57	.097						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	503	412	81.99	.017						
GROUP F TOTAL					447		240,292		9.649					
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)	42	10,460	10,460	100.00	.420						
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53	1	110	110	100.00	.004						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	7,391	7,391	100.00	.297						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	7,113	7,113	100.00	.286						
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	2	127	117	92.13	.005						
28520	NONPROFIT NURSING HOME CO	RPTL	422	2	8,720	8,720	100.00	.350						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	7	2,052	2,052	100.00	.082						
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	1,682	1,240	73.71	.050						
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	2	2,250	1,938	86.11	.078						
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	3	5,788	5,234	90.43	.210						
GROUP G TOTAL					67		44,375		1.782					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483	290	55,846	13,355	23.91	.536						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,118	257,405	67,673	26.29	2.718						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	106	11,526	3,483	30.22	.140						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	262	65,386	4,568	6.99	.183						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	20	5,884	593	10.08	.024						
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	6	2,946	353	11.97	.014						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	162	36	21.95	.001						

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, 2003 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 ONTARIO			18 MUNICIPALITIES			GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		46	4,865	1,861	38.25	.075	
GROUP H TOTAL					2,849		91,922		3.691	
COUNTY TOTALS					36,635		2,490,260			

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, 2003 ASSESSMENT ROLLS

PAGE B.148

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 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	1	609	609	100.00	.007
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,040	157,916	8,506	5.39	.091
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	5,915	1,094,348	121,772	11.13	1.297
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	6,016	1,033,061	198,628	19.23	2.116
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,235	216,631	32,895	15.18	.350
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	10	2,000	2,000	100.00	.021
41400	CLERGY	RPTL	460	45	8,201	182	2.22	.002
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	4,483	621,622	247,631	39.84	2.638
41834	STAR - ENHANCED	RPTL	425	11,961	1,925,175	772,188	40.11	8.226
41854	STAR - BASIC	RPTL	425	60,168	12,338,866	2,428,129	19.68	25.865
4190_	PHYSICALLY DISABLED	RPTL	459	14	3,691	728	19.72	.008
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	203	71	34.78	.001
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	34	4,824	1,839	38.12	.020
4421_	HOME IMPROVEMENTS	RPTL	421-f	42	10,951	1,412	12.89	.015
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	805	90	11.12	.001
GROUP A TOTAL				90,968		3,816,680		40.657
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	437	592,306	592,306	100.00	6.310
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	35	164,326	164,326	100.00	1.751
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	2	317	317	100.00	.003
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	234	234	100.00	.003
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	22	74,011	71,814	97.03	.765
GROUP B TOTAL				497		828,997		8.831
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	8	770	770	100.00	.008
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	157	347,550	347,550	100.00	3.702
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	3	23,481	23,481	100.00	.250
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	340	145,132	145,132	100.00	1.546
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	1	399	399	100.00	.004
13370	CITY OWNED: CEMETERY	RPTL	446	1	48	48	100.00	.001

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.149

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 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)	39	13,619	13,619	100.00				
13450		CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	4	1,078	1,078	100.00				
13500		TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	668	164,803	164,803	100.00				
13520		TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	4	604	604	100.00				
1357		TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	2	51	51	100.00				
1359		TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	4	643	643	100.00				
13650		VILLAGE OWNED (GENERALLY)	RPTL	406(1)	461	135,166	135,166	100.00				
13660		VILLAGE OWNED: CEMETERY	RPTL	446	2	184	184	100.00				
1373		VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	7	175	175	100.00				
1374		VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	33	23,925	23,925	100.00				
13750		VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	3	165	165	100.00				
13800		SCHOOL DISTRICT PROPERTY	RPTL	408	180	926,810	926,810	100.00				
13850		BOCES PROPERTY	RPTL	408	6	14,979	14,979	100.00				
13870		SPECIAL DISTRICT PROPERTY	RPTL	410	16	8,290	8,290	100.00				
13890		MISC LOCAL PUBLIC AUTHORITY	RPTL	412	1	949	949	100.00				
3320		TAX SALE - COUNTY OWNED	RPTL	406(5)	88	2,301	2,301	100.00				
3340		TAX SALE - CITY OWNED	RPTL	406(5)	56	2,307	2,307	100.00				
GROUP C TOTAL					2,084		1,813,429	19.317				
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)	262	375,687	375,687	100.00				
14110		USA OWNED - SPECIFIED USES	STATE L	54	10	6,247	6,247	100.00				
14120		USA OWNED - DEFENSE PURPOSES	STATE L	59-g	17	4,669	4,669	100.00				
GROUP D TOTAL					289		386,603	4.118				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600		CLERGY RESIDENCE	RPTL	462	84	18,491	18,491	100.00				
25110		NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	561	397,743	397,743	100.00				
25120		NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	74	162,092	162,092	100.00				
25130		NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	50	25,487	25,487	100.00				
25210		NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	37	275,266	275,266	100.00				
25230		NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	106	47,807	47,807	100.00				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.150

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					
						(000)	(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		194	174,479	174,256	99.87	1.856					
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		8	9,711	9,531	98.15	.102					
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		5	2,334	2,334	100.00	.025					
25700	INFANT HOME	RPTL	440		1	1,274	1,274	100.00	.014					
26050	AGRICULTURAL SOCIETY	RPTL	450		7	1,454	1,454	100.00	.016					
26100	VETERANS ORGANIZATION	RPTL	452		47	9,859	9,859	100.00	.105					
26250	HISTORICAL SOCIETY	RPTL	444		24	5,096	5,096	100.00	.054					
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468		6	2,686	2,686	100.00	.029					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		110	40,633	40,633	100.00	.433					
27350	CEMETERY - PRIVATE	RPTL	446		159	36,551	36,551	100.00	.389					
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		11	36,895	36,895	100.00	.393					
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438		9	3,940	3,940	100.00	.042					
29500	PERFORMING ARTS BUILDINGS	RPTL	427		1	53	53	100.00	.001					
GROUP E TOTAL					1,494		1,251,448		13.331					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		61	294,102	294,102	100.00	3.133					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		1	12,376	12,376	100.00	.132					
19950	MUNICIPAL RAILROAD	RPTL	456		1	125	125	100.00	.001					
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		28	12,808	9,146	71.41	.097					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		228	1,530,019	34,259	2.24	.365					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		285	707,193	171,801	24.29	1.830					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	366,516	59,019	16.10	.629					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	672,891	18,328	2.72	.195					
GROUP F TOTAL					606		599,156		6.382					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		37	46,983	46,983	100.00	.500					
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		4	8,919	8,919	100.00	.095					
18120	NYS HOUSING FINANCE AGENCY	P H F I L	45-b,c, 53		1	53,603	53,603	100.00	.571					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		6	54,237	54,237	100.00	.578					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		10	34,768	34,768	100.00	.370					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.151

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 ORANGE															
23 MUNICIPALITIES GROUP G (CONT'D)															
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L	CH 270		4	5,658	5,658	100.00	.060						
28520	NONPROFIT NURSING HOME CO	RPTL	422		3	45,145	45,145	100.00	.481						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		32	10,491	10,491	100.00	.112						
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		6	29,496	29,496	100.00	.314						
4867	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		2	14,185	13,539	95.45	.144						
GROUP G TOTAL					105		302,839		3.226						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
32252	NYS OWNED REFORESTED LAND	RPTL	534		22	35,444	35,444	100.00	.378						
41700	AGRICULTURAL BUILDING	RPTL	483		94	55,511	11,710	21.09	.125						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		2,366	565,426	259,500	45.89	2.764						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		22	4,164	1,842	44.24	.020						
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		2	1,588	28	1.75	.000						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		1	1,987	826	41.57	.009						
42120	TEMPORARY GREENHOUSES	RPTL	483-c		12	4,757	512	10.77	.006						
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		29	14,290	1,821	12.75	.019						
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		129	46,030	19,822	43.06	.211						
GROUP H TOTAL					2,677		331,505		3.531						
COUNTY TOTALS															
*****98,741*****9,387,600*****															

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, 2003 ASSESSMENT ROLLS

PAGE B.152

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 ORLEANS												
10 MUNICIPALITIES												
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS												
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	16	899	51	5.70	.008				
4111_	VETERANS - PRO RATA	RPTL	458(5)	1	95	14	15.00	.002				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,009	81,154	10,296	12.69	1.568				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,125	83,950	18,305	21.81	2.787				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	256	18,808	3,195	16.99	.487				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	300	307	102.47	.047				
41400	CLERGY	RPTL	460	17	1,392	27	1.91	.004				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	550	32,305	11,887	36.80	1.810				
41834	STAR - ENHANCED	RPTL	425	2,540	207,601	122,896	59.20	18.712				
41854	STAR - BASIC	RPTL	425	7,639	639,080	241,081	37.72	36.708				
41864	STAR - BASIC:MFG HOME	RPTL	425	1	251	33	12.97	.005				
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	449	11	2.45	.002				
GROUP A TOTAL				13,160		408,103		62.139				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	73	40,563	40,563	100.00	6.176				
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	364	364	100.00	.056				
GROUP B TOTAL				74		40,927		6.232				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	15	7,817	7,817	100.00	1.190				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	45	4,338	4,338	100.00	.661				
13510	TOWN OWNED: CEMETERY	RPTL	446	45	654	654	100.00	.100				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	82	11,283	11,283	100.00	1.718				
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	672	672	100.00	.102				
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	10,954	10,940	99.88	1.666				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	26	61,802	61,802	100.00	9.410				
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	21	170	170	100.00	.026				
GROUP C TOTAL				258		97,676		14.872				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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	10,057	10,057	100.00	1.531
GROUP D TOTAL					8	10,057		1.531
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	19	1,421	1,421	100.00	.216
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	116	28,724	28,724	100.00	4.374
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	6	1,088	1,088	100.00	.166
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	6	935	935	100.00	.142
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	7	10,479	10,479	100.00	1.596
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	2	64	64	100.00	.010
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	15	2,613	2,613	100.00	.398
26050	AGRICULTURAL SOCIETY	RPTL	450	1	269	269	100.00	.041
26100	VETERANS ORGANIZATION	RPTL	452	10	906	906	100.00	.138
26250	HISTORICAL SOCIETY	RPTL	444	4	429	429	100.00	.065
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	21	2,604	2,604	100.00	.397
27350	CEMETERY - PRIVATE	RPTL	446	17	644	644	100.00	.098
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	21	21	100.00	.003
GROUP E TOTAL					225	50,197		7.643
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	62	22,404	22,404	100.00	3.411
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	15	7,107	749	10.54	.114
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	51	15,214	2,217	14.57	.338
47700	FALLOUT SHELTER FACILITIES	RPTL	479	1	77	5	6.76	.001
GROUP F TOTAL					129	25,375		3.864
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	1,150	1,150	100.00	.175
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e	2	1,033	1,033	100.00	.157

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.154

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	696	343	49.30	.052
GROUP G TOTAL				5		2,526		.385
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
41700	AGRICULTURAL BUILDING	RPTL	483	114	15,487	3,094	19.98	.471
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,048	66,317	13,208	19.92	2.011
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	229	10,384	2,426	23.36	.369
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	5	343	28	8.28	.004
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	56	8,936	551	6.16	.084
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	17	2,444	459	18.76	.070
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	456	54	11.94	.008
GROUP H TOTAL				1,471		19,820		3.018
COUNTY TOTALS								

				15,366		656,759		

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, 2003 ASSESSMENT ROLLS

PAGE B.155

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 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)	1,336	94,786	59,172	62.43	1.370						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	198	14,407	5,959	41.36	.138						
4111	VETERANS - PRO RATA	RPTL	458(5)	2	157	19	11.91	.000						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,614	204,470	27,010	13.21	.626						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,624	198,338	43,746	22.06	1.013						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	375	29,341	5,074	17.29	.118						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	9	769	769	100.00	.018						
41400	CLERGY	RPTL	460	31	1,977	92	4.64	.002						
4167	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-b	305	22,539	1,006	4.46	.023						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,946	186,751	62,777	33.62	1.454						
41834	STAR - ENHANCED	RPTL	425	6,529	476,229	303,702	63.77	7.034						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	9	980	227	23.12	.005						
41854	STAR - BASIC	RPTL	425	22,936	1,836,779	737,594	40.16	17.082						
41864	STAR - BASIC:MFG HOME	RPTL	425	49	3,764	791	21.02	.018						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	63	3,788	1,509	39.84	.035						
4411	FIRST-TIME HOMEBUYERS	RPTL	457	1	121	46	37.89	.001						
4421	HOME IMPROVEMENTS	RPTL	421-f	15	1,468	410	27.93	.010						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	170	2	1.32	.000						
GROUP A TOTAL					40,043		1,249,905		28.947					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	301	281,413	281,413	100.00	6.517						
GROUP B TOTAL					301		281,413		6.517					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	99	55,188	55,188	100.00	1.278						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	152	91,673	91,673	100.00	2.123						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	190	17,925	17,925	100.00	.415						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	97	27,141	27,141	100.00	.629						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	8	497	497	100.00	.012						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	11	2,614	2,614	100.00	.061						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	74	214,204	214,204	100.00	4.961						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.156

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 OSWEGO		24 MUNICIPALITIES		GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
1384_	SPECIAL WATER DIST:OSWEGO CO	RPTL	410-b	7	23,889	23,889	100.00	.553
13850	BOCES PROPERTY	RPTL	408	3	10,310	10,310	100.00	.239
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	19	34,852	34,852	100.00	.807
13970	REGIONAL OTB CORPORATION	RACING L	513	1	1,600	1,600	100.00	.037
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	210	7,391	7,391	100.00	.171
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	27	568	568	100.00	.013
GROUP C TOTAL				898		487,852		11.299
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	4,934	4,934	100.00	.114
14110	USA OWNED - SPECIFIED USES	STATE L	54	9	12,669	12,669	100.00	.293
GROUP D TOTAL				13		17,603		.408
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	67	7,521	7,521	100.00	.174
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	220	53,452	53,452	100.00	1.238
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	14	4,082	4,082	100.00	.095
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	11	1,429	1,429	100.00	.033
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	12	21,082	20,257	96.09	.469
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	35	7,538	7,538	100.00	.175
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	56	4,214	4,214	100.00	.098
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	12	12,549	8,609	68.60	.199
26050	AGRICULTURAL SOCIETY	RPTL	450	7	1,590	1,590	100.00	.037
26100	VETERANS ORGANIZATION	RPTL	452	43	4,034	4,034	100.00	.093
26250	HISTORICAL SOCIETY	RPTL	444	12	1,282	1,282	100.00	.030
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	48	10,235	10,235	100.00	.237
27350	CEMETERY - PRIVATE	RPTL	446	111	5,357	5,357	100.00	.124
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	20	1,401	1,401	100.00	.033
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	13	728	6	.82	.000
GROUP E TOTAL				681		131,007		3.034

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.157

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 OSWEGO									
24 MUNICIPALITIES									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		69	2,005,193	2,005,193	100.00	.46440
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		55	55,847	1,815	3.25	.042
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		102	50,840	6,873	13.52	.159
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		2	14,359	340	2.37	.008
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		4	96,300	85,857	89.16	1.988
GROUP F TOTAL					232		2,100,078		.48.637
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		3	70	70	100.00	.002
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		3	4,541	4,541	100.00	.105
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	3,493	3,493	100.00	.081
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	3,099	3,099	100.00	.072
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		1	251	251	100.00	.006
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		5	8,867	7,563	85.29	.175
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		2	5,000	5,000	100.00	.116
GROUP G TOTAL					17		24,017		.556
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		161	9,728	9,728	100.00	.225
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		32	696	696	100.00	.016
41700	AGRICULTURAL BUILDING	RPTL	483		72	9,586	2,423	25.28	.056
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		677	50,669	10,941	21.59	.253
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		47	3,906	788	20.18	.018
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		5	652	79	12.11	.002
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	296	16	5.28	.000
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		10	1,066	192	18.02	.004
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		16	1,407	1,046	74.30	.024
GROUP H TOTAL					1,022		25,909		.600
COUNTY TOTALS									

43,212									
4,317,866									

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, 2003 ASSESSMENT ROLLS

PAGE B.158

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 OSWEGO	24	MUNICIPALITIES	GROUP I (CONT'D)					
COUNTY TOTALS				43,212		4,317,866		
*****	*****	*****	*****	*****	*****	*****	*****	*****

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, 2003 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					
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)		490	39,965	1,654	4.14	.117					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,126	101,779	11,810	11.60	.837					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,417	130,736	24,324	18.61	1.725					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		288	25,791	4,310	16.71	.306					
41400	CLERGY	RPTL	460		20	1,702	38	2.26	.003					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		586	36,267	16,141	44.51	1.145					
41834	STAR - ENHANCED	RPTL	425		4,205	363,589	203,538	55.98	14.432					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		13	1,418	428	30.17	.030					
41854	STAR - BASIC	RPTL	425		10,657	963,628	336,029	34.87	23.826					
41864	STAR - BASIC:MFG HOME	RPTL	425		74	5,979	1,781	29.79	.126					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		24	3,739	258	6.91	.018					
GROUP A TOTAL					18,900		600,311		42.564					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		68	170,866	170,866	100.00	12.115					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		1	0	0	100.00	.000					
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657		2	478	478	100.00	.034					
GROUP B TOTAL					71		171,344		12.149					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		64	38,899	38,899	100.00	2.758					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		78	10,760	10,760	100.00	.763					
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)		7	326	326	100.00	.023					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		110	7,964	7,964	100.00	.565					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		73	4,960	4,960	100.00	.352					
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)		14	3,781	3,781	100.00	.268					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		61	156,730	156,730	100.00	11.113					
1383	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a		2	69	69	100.00	.005					
13850	BOCES PROPERTY	RPTL	408		2	1,694	1,694	100.00	.120					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		4	132	132	100.00	.009					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.160

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 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	4,983	4,983	100.00	.353				
GROUP C TOTAL				463		230,298		16.329				
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	791	791	100.00	.056				
14110	USA OWNED - SPECIFIED USES	STATE L	54	5	1,316	1,316	100.00	.093				
GROUP D TOTAL				8		2,107		.149				
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
21600	CLERGY RESIDENCE	RPTL	462	22	3,578	3,578	100.00	.254				
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	203	36,157	36,157	100.00	2.564				
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	61	77,024	77,024	100.00	5.461				
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	35	136,014	136,014	100.00	9.644				
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	16	3,060	3,060	100.00	.217				
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	71	14,258	14,258	100.00	1.011				
25400	FRATERNAL ORGANIZATION	RPTL	428	3	248	248	100.00	.018				
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	1	390	390	100.00	.028				
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	5	777	777	100.00	.055				
26050	AGRICULTURAL SOCIETY	RPTL	450	11	1,123	1,123	100.00	.080				
26100	VETERANS ORGANIZATION	RPTL	452	21	1,805	1,805	100.00	.128				
26250	HISTORICAL SOCIETY	RPTL	444	51	26,472	26,472	100.00	1.877				
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	52	5,174	5,174	100.00	.367				
27350	CEMETERY - PRIVATE	RPTL	446	173	4,724	4,724	100.00	.335				
29150	OPERA HOUSE	RPTL	426	6	1,710	1,710	100.00	.121				
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	2	14	14	100.00	.001				
GROUP E TOTAL				733		312,528		22.159				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	8	4,397	4,397	100.00	.312				
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	9	11,112	8,580	77.21	.608				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	108	58,910	34,794	59.06	2.467				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.161

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 OTSEGO									
25 MUNICIPALITIES GROUP F (CONT'D)									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		86	39,075	13,664	34.97	.969
4952_	OFF-STR PRKG W/UNDGR GR SHELTR	RPTL	478		1	329	329	100.00	.023
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	1,339	1,339	100.00	.095
GROUP F TOTAL					213		63,103		4.474
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	6,715	6,715	100.00	.476
28220	COMMUNITY DEV CORP-URBN RENWL	P H F I L	260		3	38	38	100.00	.003
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	1,852	1,852	100.00	.131
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		5	29	29	100.00	.002
4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489		1	534	534	100.00	.038
GROUP G TOTAL					13		9,168		.650
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		176	10,017	647	6.46	.046
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		25	803	803	100.00	.057
41700	AGRICULTURAL BUILDING	RPTL	483		189	28,001	4,932	17.61	.350
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		431	45,612	7,304	16.01	.518
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		42	4,701	873	18.57	.062
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		151	28,885	2,289	7.92	.162
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	348	140	40.08	.010
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		66	5,939	1,939	32.65	.138
GROUP H TOTAL					1,082		18,927		1.342
COUNTY TOTALS									

21,508									
1,410,362									

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, 2003 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 EXEMPT VALUE	PCT OF TOTAL COUNTY EXEMPT VALUE	
	CODE	DESCRIPTION	SECTION							
COUNTY OF OTSEGO			25 MUNICIPALITIES			GROUP I (CONT'D)				
COUNTY TOTALS						21,508	1,410,362			

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

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4100	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	1,260	353,539	85,269	24.12	2.873						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,451	426,950	40,323	9.44	1.359						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,297	373,280	59,660	15.98	2.010						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	128	39,223	5,018	12.79	.169						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	735	735	100.00	.025						
41400	CLERGY	RPTL	460	14	7,298	30	.41	.001						
4169	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c	347	107,817	1,174	1.09	.040						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,005	251,618	93,200	37.04	3.140						
41834	STAR - ENHANCED	RPTL	425	3,188	864,286	297,325	34.40	10.019						
41854	STAR - BASIC	RPTL	425	21,203	6,601,865	1,200,610	18.19	40.455						
4190	PHYSICALLY DISABLED	RPTL	459	3	1,437	69	4.78	.002						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	45	11,614	4,801	41.34	.162						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	1,241	86	6.96	.003						
GROUP A TOTAL					29,946	1,788,300			60.258					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	191	110,493	110,493	100.00	3.723						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	1,450	1,450	100.00	.049						
GROUP B TOTAL					197	111,943			3.772					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	602	602	100.00	.020						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	132	69,644	69,644	100.00	2.347						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	598	84,867	84,867	100.00	2.860						
13510	TOWN OWNED: CEMETERY	RPTL	446	10	1,778	1,778	100.00	.060						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	18	4,056	4,056	100.00	.137						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	37	91,324	91,324	100.00	3.077						
13850	BOCES PROPERTY	RPTL	408	3	898	898	100.00	.030						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	78	6,340	6,340	100.00	.214						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.164

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 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)	224	8,674	8,674	100.00	.292					
	GROUP C TOTAL				1,102		268,183		.9037					
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)	45	15,693	15,693	100.00	.529					
	GROUP D TOTAL				45		15,693		.529					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE		RPTL	462	1	273	273	100.00	.009					
25110	NONPROF ORGNZTN-RELIGIOUS		RPTL	420-a	169	391,774	391,774	100.00	13.201					
25120	NONPROF ORGNZTN-EDUCATIONAL		RPTL	420-a	60	142,975	141,996	99.32	4.785					
25130	NONPROF ORGNZTN-CHARITABLE		RPTL	420-a	19	23,587	23,587	100.00	.795					
25210	NONPROF ORGNZTN-HOSPITAL		RPTL	420-a	7	74,936	63,509	84.75	2.140					
25230	NONPROF ORG-MORAL/MENTAL IMP		RPTL	420-a	39	21,847	21,847	100.00	.736					
2530_	NONPROF ORGNZTN-VARIOUS USES		RPTL	420-b	60	31,209	31,111	99.69	1.048					
26050	AGRICULTURAL SOCIETY		RPTL	450	4	761	761	100.00	.026					
26100	VETERANS ORGANIZATION		RPTL	452	12	4,068	4,068	100.00	.137					
26250	HISTORICAL SOCIETY		RPTL	444	4	407	407	100.00	.014					
26400	VOLUNTEER FIRE COMP OR DEPT		RPTL	464(2)	36	23,246	23,246	100.00	.783					
27350	CEMETERY - PRIVATE		RPTL	446	32	6,328	6,328	100.00	.213					
	GROUP E TOTAL				443		708,907		23.887					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	5	27,912	27,912	100.00	.941					
19950	MUNICIPAL RAILROAD		RPTL	456	11	4,220	4,220	100.00	.142					
27200	RAILROAD - WHOLLY EXEMPT		RPTL	489-d&dd	31	22,122	22,122	100.00	.745					
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	3	19,961	4,841	24.25	.163					
	GROUP F TOTAL				50		59,095		1.991					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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								
COUNTY OF PUTNAM									6 MUNICIPALITIES	
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
41700	AGRICULTURAL BUILDING	RPTL	483		13	13,164	3,698	28.09	.125	
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		42	25,386	7,059	27.81	.238	
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		22	11,946	4,627	38.74	.156	
GROUP H TOTAL					77		15,384		.518	
COUNTY TOTALS									2,967,752	
*****									*****	

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, 2003 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					
						(000)	(000)	OF EXEMPT	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)		10	770	48	6.28	.001					
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)		630	53,870	5,104	9.47	.130					
4111_	VETERANS - PRO RATA	RPTL	458(5)		1,289	121,715	63,743	52.37	1.624					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		3,183	343,702	46,575	13.55	1.187					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		3,357	346,988	78,008	22.48	1.987					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		565	59,787	10,324	17.27	.263					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		5	879	776	88.28	.020					
41400	CLERGY	RPTL	460		43	4,805	209	4.34	.005					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		3,451	296,492	103,829	35.02	2.645					
41834	STAR - ENHANCED	RPTL	425		8,010	766,500	376,603	49.13	9.594					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		1	33	7	22.67	.000					
41854	STAR - BASIC	RPTL	425		27,553	3,184,444	873,099	27.42	22.242					
41864	STAR - BASIC:MFG HOME	RPTL	425		3	377	56	14.81	.001					
4190_	PHYSICALLY DISABLED	RPTL	459		13	1,783	276	15.45	.007					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		158	11,821	4,863	41.14	.124					
4421_	HOME IMPROVEMENTS	RPTL	421-f		6	737	62	8.44	.002					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		42	7,510	931	12.39	.024					
GROUP A TOTAL					48,319		1,564,513		39.856					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		148	37,739	37,739	100.00	.961					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		2	0	0		.000					
GROUP B TOTAL					150		37,739		.961					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		59	103,381	103,381	100.00	2.634					
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)		361	128,956	128,956	100.00	3.285					
13370	CITY OWNED: CEMETERY	RPTL	446		5	602	602	100.00	.015					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		220	30,909	30,909	100.00	.787					
13510	TOWN OWNED: CEMETERY	RPTL	446		7	42	42	100.00	.001					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		60	9,084	9,084	100.00	.231					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		62	348,019	348,019	100.00	8.866					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.167

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 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	3,735	3,735	100.00	.095						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	62	73,903	73,903	100.00	1.883						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	10	10,114	10,114	100.00	.258						
13970	REGIONAL OTB CORPORATION	RACING L	513	1	237	237	100.00	.006						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	14	247	247	100.00	.006						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	99	1,734	1,734	100.00	.044						
GROUP C TOTAL					966		710,963		18.112					
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	1,318	1,318	100.00	.034						
14110	USA OWNED - SPECIFIED USES	STATE L	54	3	4,028	4,028	100.00	.103						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	2	1,277	1,277	100.00	.033						
GROUP D TOTAL					11		6,623		.169					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	73	11,606	11,606	100.00	.296						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	267	117,339	117,057	99.76	2.982						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	139	576,171	576,171	100.00	14.678						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	15	17,952	17,952	100.00	.457						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	23	140,232	140,232	100.00	3.572						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	56	19,027	19,027	100.00	.485						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	176	87,501	87,501	100.00	2.229						
26050	AGRICULTURAL SOCIETY	RPTL	450	3	325	325	100.00	.008						
26100	VETERANS ORGANIZATION	RPTL	452	27	3,817	3,817	100.00	.097						
26250	HISTORICAL SOCIETY	RPTL	444	9	3,694	3,694	100.00	.094						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	.23	5,596	5,596	100.00	.143						
27350	CEMETERY - PRIVATE	RPTL	446	113	14,076	14,076	100.00	.359						
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	7	11,675	11,675	100.00	.297						
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	9	1,684	1,684	100.00	.043						
GROUP E TOTAL					940		1,010,413		25.740					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.168

GROUP	PROPERTY TAX EXEMPTION:		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							
	CODE	DESCRIPTION														
COUNTY OF RENSSELAER																
16 MUNICIPALITIES																
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY																
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		41	230,398	230,398	100.00	5.869							
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		1	105	105	100.00	.003							
27250	RAILROAD - AMTRAK	U S PUB L	45-546b		7	50,056	50,056	100.00	1.275							
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		1	3,662	2,997	81.84	.076							
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		71	36,460	2,527	6.93	.064							
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		115	105,876	22,695	21.44	.578							
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	786	7	.93	.000							
GROUP F TOTAL					237		308,785		7.866							
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)																
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		6	1,444	1,444	100.00	.037							
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		20	26,285	26,285	100.00	.670							
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		20	130,106	130,106	100.00	3.314							
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	8,288	8,288	100.00	.211							
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		4	43,847	41,004	93.52	1.045							
4800_	URBAN RENWL:URBAN REDEV CORP	P H FI L	211		2	9,081	7,466	82.22	.190							
GROUP G TOTAL					56		214,593		5.467							
GROUP H: AGRICULTURAL AND FOREST PROPERTY																
32252	NYS OWNED REFORESTED LAND	RPTL	534		25	2,832	2,832	100.00	.072							
41700	AGRICULTURAL BUILDING	RPTL	483		62	18,419	2,780	15.09	.071							
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,089	176,900	59,720	33.76	1.521							
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		47	6,947	1,825	26.27	.047							
42100	Silos, Storage Tanks, ETC.	RPTL	483-a		89	32,774	3,073	9.38	.078							
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		10	1,000	547	54.69	.014							
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		21	2,349	470	19.99	.012							
GROUP H TOTAL					1,343		71,247		1.815							
COUNTY TOTALS																

52,031																
3,925,442																

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, 2003 ASSESSMENT ROLLS

PAGE B.169

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 RENSSELAER	16	MUNICIPALITIES		GROUP I (CONT'D)					
COUNTY TOTALS					52,031		3,925,442		

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, 2003 ASSESSMENT ROLLS

PAGE B.170

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 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)	1,009	253,609	15,103	5.96	.153						
4111_	VETERANS - PRO RATA	RPTL	458(5)	1,117	382,181	86,442	22.62	.878						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,362	1,353,189	83,826	6.19	.851						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	4,222	1,281,844	135,933	10.60	1.380						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	705	246,246	23,717	9.63	.241						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	2,437	2,435	99.89	.025						
41400	CLERGY	RPTL	460	183	60,552	1,370	2.26	.014						
4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	834	276,085	2,850	1.03	.029						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,622	660,838	257,550	38.97	2.615						
41834	STAR - ENHANCED	RPTL	425	9,236	2,544,783	1,047,231	41.15	10.633						
41854	STAR - BASIC	RPTL	425	50,799	16,498,064	3,570,729	21.64	36.254						
4190_	PHYSICALLY DISABLED	RPTL	459	18	6,180	983	15.91	.010						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	103	88,013	9,294	10.56	.094						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	565	21	3.70	.000						
GROUP A TOTAL				75,219		5,237,484		53.177						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	48	7,494	7,494	100.00	.076						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	4	98,814	98,814	100.00	1.003						
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	1	194	194	100.00	.002						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	4	263	263	100.00	.003						
GROUP B TOTAL				57		106,765		1.084						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	233	421,534	421,534	100.00	4.280						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	395	328,029	328,016	100.00	3.330						
13510	TOWN OWNED: CEMETERY	RPTL	446	14	293	293	100.00	.003						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	283	78,186	76,949	98.42	.781						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	5	5	100.00	.000						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	114	906,917	906,771	99.98	9.207						
13850	BOCES PROPERTY	RPTL	408	3	34,425	34,425	100.00	.350						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	5,598	5,598	100.00	.057						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.171

GROUP	PROPERTY TAX EXEMPTION:		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			
	CODE	DESCRIPTION				(000)	(000)					
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)	21	1,216	1,216	100.00	.012			
	GROUP C TOTAL				1,082		1,774,807		18.020			
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	7,429	7,429	100.00	.075			
	14110	USA OWNED - SPECIFIED USES	STATE L	54	10	14,204	14,204	100.00	.144			
	GROUP D TOTAL				15		21,633		.220			
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES												
	21600	CLERGY RESIDENCE	RPTL	462	272	115,666	109,222	94.43	1.109			
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	406	501,384	496,728	99.07	5.043			
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	270	576,933	573,943	99.48	5.827			
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	38	67,992	67,814	99.74	.689			
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	16	558,770	558,770	100.00	5.673			
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	102	85,566	84,535	98.80	.858			
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	90	161,086	160,110	99.39	1.626			
	25400	FRATERNAL ORGANIZATION	RPTL	428	6	6,086	6,086	100.00	.062			
	25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	6	2,106	2,106	100.00	.021			
	26100	VETERANS ORGANIZATION	RPTL	452	22	7,749	7,627	98.42	.077			
	26250	HISTORICAL SOCIETY	RPTL	444	2	621	621	100.00	.006			
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	52	37,217	37,164	99.86	.377			
	27350	CEMETERY - PRIVATE	RPTL	446	71	42,479	42,479	100.00	.431			
	29500	PERFORMING ARTS BUILDINGS	RPTL	427	8	3,885	3,779	97.27	.038			
	29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	53	53	100.00	.001			
	GROUP E TOTAL				1,362		2,151,037		21.840			
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
	18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	20	74,312	74,312	100.00	.755			
	19950	MUNICIPAL RAILROAD	RPTL	456	5	10,804	6,528	60.42	.066			
	27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	14	9,497	9,497	100.00	.096			
	2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138	5	325	325	100.00	.003			

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.172

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 ROCKLAND														
5 MUNICIPALITIES GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		7	27,417	16,968	61.89	.172					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		172	1,204,629	78,727	6.54	.799					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		28	99,233	23,986	24.17	.244					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	70,015	19,298	27.56	.196					
GROUP F TOTAL					252		229,641		2.332					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		2	76	76	100.00	.001					
18080	MUNI HOSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		18	122,416	122,416	100.00	1.243					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		14	86,556	86,556	100.00	.879					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	29,345	29,345	100.00	.298					
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260		15	28,518	28,402	99.59	.288					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		3	1,575	1,575	100.00	.016					
4198_	LOW/MODERATE INCOME HOUSING	RPTL	421-e		93	12,196	945	7.75	.010					
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		1	4,856	4,336	89.30	.044					
GROUP G TOTAL					150		273,651		2.778					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		44	35,538	22,037	62.01	.224					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		8	1,419	867	61.12	.009					
GROUP H TOTAL					52		22,904		.233					
COUNTY TOTALS														

78,204														
9,849,100														

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, 2003 ASSESSMENT ROLLS

PAGE B.173

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 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	31	31	100.00	.001						
4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	715	44,880	15,605	34.77	.391						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	328	17,476	5,712	32.69	.143						
4111_	VETERANS - PRO RATA	RPTL	458(5)	1,091	63,421	28,353	44.71	.710						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,000	120,903	16,015	13.25	.401						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,108	126,354	27,509	21.77	.688						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	357	22,219	4,168	18.76	.104						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	495	495	100.00	.012						
41400	CLERGY	RPTL	460	25	1,705	75	4.38	.002						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,071	44,277	16,171	36.52	.405						
41834	STAR - ENHANCED	RPTL	425	6,893	385,074	287,465	74.65	7.194						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	26	2,693	602	22.34	.015						
41854	STAR - BASIC	RPTL	425	20,066	1,262,232	601,783	47.68	15.060						
41864	STAR - BASIC:MFG HOME	RPTL	425	164	11,628	3,097	26.63	.078						
4190_	PHYSICALLY DISABLED	RPTL	459	9	1,219	446	36.57	.011						
4421_	HOME IMPROVEMENTS	RPTL	421-f	25	1,648	250	15.14	.006						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	13	1,571	157	10.01	.004						
GROUP A TOTAL				34,897		1,007,934		25.224						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	340	502,704	502,704	100.00	12.580						
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	105	834,697	834,697	100.00	20.889						
GROUP B TOTAL				445		1,337,401		33.469						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	31	34,628	34,628	100.00	.867						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	96	34,211	34,211	100.00	.856						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	537	74,500	74,500	100.00	1.864						
13510	TOWN OWNED: CEMETERY	RPTL	446	52	307	307	100.00	.008						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	274	274	100.00	.007						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	210	36,488	36,488	100.00	.913						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	4	16	16	100.00	.000						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.174

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 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	556	556	100.00	.014						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	12	13,654	13,654	100.00	.342						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	20	98,948	98,948	100.00	2.476						
13850	BOCES PROPERTY	RPTL	408	8	11,269	11,269	100.00	.282						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	10	147	147	100.00	.004						
13880	UTICA TRANSIT AUTHORITY PROP	TRANS L	64	1	3,443	3,443	100.00	.086						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	56	1,641	1,641	100.00	.041						
GROUP C TOTAL				1,045		310,082		7.760						
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)	28	464,049	464,049	100.00	11.613						
14110	USA OWNED - SPECIFIED USES	STATE L	54	2	201	201	100.00	.005						
GROUP D TOTAL				30		464,250		11.618						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	30	3,840	3,840	100.00	.096						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	346	70,179	70,179	100.00	1.756						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	206	294,466	294,466	100.00	7.369						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	2	136	136	100.00	.003						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	31	49,517	49,517	100.00	1.239						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	30	13,754	13,754	100.00	.344						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	94	25,755	25,755	100.00	.645						
25400	FRATERNAL ORGANIZATION	RPTL	428	12	1,150	1,150	100.00	.029						
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	2	156	156	100.00	.004						
26050	AGRICULTURAL SOCIETY	RPTL	450	6	604	604	100.00	.015						
26100	VETERANS ORGANIZATION	RPTL	452	21	2,071	2,071	100.00	.052						
26250	HISTORICAL SOCIETY	RPTL	444	3	343	343	100.00	.009						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	19	1,099	1,099	100.00	.028						
27350	CEMETERY - PRIVATE	RPTL	446	162	3,760	3,760	100.00	.094						
GROUP E TOTAL				964		466,830		11.683						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.175

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 F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	37	191,930	191,930	100.00	4.803						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd.	49	36,835	22,881	62.12	.573						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	89	18,952	1,692	8.93	.042						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	95	34,000	6,207	18.26	.155						
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	150	30,394	17,159	56.45	.429						
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	3	71,825	10,522	14.65	.263						
GROUP F TOTAL				423		250,391		6.266						
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	MINI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	12	18,449	18,449	100.00	.462						
18100	MINI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	5	8,468	8,468	100.00	.212						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	23	11,189	11,189	100.00	.280						
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	2,452	2,452	100.00	.061						
28520	NONPROFIT NURSING HOME CO	RPTL	422	7	5,368	5,368	100.00	.134						
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	3	1,062	1,062	100.00	.027						
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	4	11,139	11,139	100.00	.279						
38260	MINI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	1	4,837	4,673	96.60	.117						
4197_	MULTI RESID UNITS NOT IN NYC	RPTL	421-d	1	1,400	782	55.87	.020						
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	2	8,780	8,780	100.00	.220						
GROUP G TOTAL				64		72,468		1.814						
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534	451	19,179	19,179	100.00	.480						
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	46	818	818	100.00	.021						
41700	AGRICULTURAL BUILDING	RPTL	483	260	35,875	15,223	42.43	.381						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	131	10,411	657	6.31	.017						
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	4	82	15	17.83	.000						
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	694	89,801	7,011	7.81	.176						
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	199	14	7.28	.000						
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	111	38,231	14,810	38.74	.371						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.176

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 COUNTY EXEMPT VALUE							
			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	86	4,865	2,587	53.16	.065							
	GROUP H TOTAL				1,787		60,314		1.509							
COUNTY TOTALS																

39,676 3,995,921																

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, 2003 ASSESSMENT ROLLS

PAGE B.177

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 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)	341	50,426	20,460	40.57	.418						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	291	29,782	836	2.81	.017						
4111	VETERANS - PRO RATA	RPTL	458(5)	1,418	173,142	75,180	43.42	1.536						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,753	502,165	61,205	12.19	1.250						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,637	449,971	93,858	20.86	1.917						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	616	78,985	12,829	16.24	.262						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	11	1,578	1,213	76.87	.025						
41400	CLERGY	RPTL	460	56	7,889	100	1.27	.002						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,029	288,732	109,289	37.85	2.233						
41834	STAR - ENHANCED	RPTL	425	9,072	1,122,895	454,951	40.52	9.294						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	9	673	211	31.31	.004						
41854	STAR - BASIC	RPTL	425	41,572	6,300,335	1,351,074	21.44	27.599						
41864	STAR - BASIC:MFG HOME	RPTL	425	36	2,320	887	38.26	.018						
4190	PHYSICALLY DISABLED	RPTL	459	19	2,490	344	13.82	.007						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	100	9,048	4,010	44.32	.082						
4196	HISTORIC PROPERTY	RPTL	444-a	2	410	178	43.36	.004						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	9	1,295	106	8.23	.002						
GROUP A TOTAL					63,971	2,186,731		44.670						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	215	190,012	190,012	100.00	3.882						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	28,818	28,818	100.00	.589						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	2	1,910	1,910	100.00	.039						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1	16,516	16,516	100.00	.337						
GROUP B TOTAL					224	237,256		4.847						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	106	61,664	61,664	100.00	1.260						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	129	46,611	46,611	100.00	.952						
13370	CITY OWNED: CEMETERY	RPTL	446	5	60	60	100.00	.001						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	614	81,557	81,557	100.00	1.666						
13510	TOWN OWNED: CEMETERY	RPTL	446	58	626	626	100.00	.013						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 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)	46	22,768	22,768	100.00	.465						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	185	12,193	12,193	100.00	.249						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	75	75	100.00	.002						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	1,179	1,179	100.00	.024						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	109	379,822	379,822	100.00	7.759						
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW	15-1909(4)	1	13	13	100.00	.000						
13850	BOCES PROPERTY	RPTL	408	1	73	73	100.00	.002						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	8	3,767	3,767	100.00	.077						
1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	14	6,719	6,719	100.00	.137						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	23	424	424	100.00	.009						
GROUP C TOTAL				1,306		617,551		12.615						
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)	42	388,113	388,113	100.00	7.928						
14110	USA OWNED - SPECIFIED USES	STATE L	54	5	2,643	2,643	100.00	.054						
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	2,286	2,286	100.00	.047						
GROUP D TOTAL				48		393,042		8.029						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	46	6,496	6,496	100.00	.133						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	282	155,409	154,679	99.53	3.160						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	54	36,156	36,156	100.00	.739						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	9	2,247	2,247	100.00	.046						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	17	60,144	60,144	100.00	1.229						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	79	22,825	22,825	100.00	.466						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	82	404,742	404,533	99.95	8.264						
25400	FRATERNAL ORGANIZATION	RPTL	428	3	359	359	100.00	.007						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	3	295	295	100.00	.006						
26050	AGRICULTURAL SOCIETY	RPTL	450	13	2,095	2,095	100.00	.043						
26100	VETERANS ORGANIZATION	RPTL	452	26	5,889	5,889	100.00	.120						
26250	HISTORICAL SOCIETY	RPTL	444	12	752	752	100.00	.015						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	64	19,539	19,539	100.00	.399						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 SARATOGA											
21 MUNICIPALITIES GROUP E (CONT'D)											
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
27350	CEMETERY - PRIVATE	RPTL	446		85	4,725	4,725	100.00	.097		
29500	PERFORMING ARTS BUILDINGS	RPTL	427		1	199	199	100.00	.004		
GROUP E TOTAL					776		720,933		14.727		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		84	576,822	576,822	100.00	11.783		
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		11	7,297	4,020	55.09	.082		
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		5	1,369	817	59.72	.017		
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		1	1,094	68	6.19	.001		
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		4	5,681	1,478	26.02	.030		
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		2	23,718	22,457	94.68	.459		
GROUP F TOTAL					107		605,662		12.372		
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	34,098	34,098	100.00	.697		
2811	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	3,646	3,646	100.00	.075		
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		19	27,760	27,760	100.00	.567		
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	93	93	100.00	.002		
4851	LTD PROFIT HSNG CO:PRTLY 422	P H F I L	33(1)(a)		2	4,135	4,135	100.00	.085		
4867	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		6	9,953	9,953	100.00	.203		
GROUP G TOTAL					36		79,690		1.628		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		40	733	733	100.00	.015		
41700	AGRICULTURAL BUILDING	RPTL	483		68	18,419	5,856	31.79	.120		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		671	112,436	30,603	27.22	.625		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		51	9,917	3,921	39.53	.080		
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		1	417	10	2.31	.000		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		29	8,376	376	4.49	.008		
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	588	109	18.46	.002		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.180

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
			LAW	SECTION					
COUNTY OF SARATOGA		21 MUNICIPALITIES	GROUP H (CONT'D)						
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		100	14,753	9,907	67.15	.202
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		15	1,831	1,217	66.47	.025
GROUP H TOTAL					977		52,732		1.077
COUNTY TOTALS									

67,467									
4,895,332									

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, 2003 ASSESSMENT ROLLS

PAGE B.181

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 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)	814	85,139	36,596	42.98	1.188						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,196	107,796	40,617	37.68	1.318						
4111	VETERANS - PRO RATA	RPTL	458(5)	939	98,692	44,818	45.41	1.454						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,138	324,674	43,111	13.28	1.399						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,167	303,416	69,205	22.81	2.246						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	450	43,207	7,658	17.72	.249						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	8	1,410	1,457	103.35	.047						
41400	CLERGY	RPTL	460	52	6,150	596	9.70	.019						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,273	248,815	93,643	37.64	3.039						
41834	STAR - ENHANCED	RPTL	425	8,601	754,109	411,843	54.61	13.364						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	228	112	48.98	.004						
41854	STAR - BASIC	RPTL	425	27,566	3,116,934	861,129	27.63	27.943						
41864	STAR - BASIC:MFG HOME	RPTL	425	33	1,825	437	23.95	.014						
4190	PHYSICALLY DISABLED	RPTL	459	13	1,754	295	16.80	.010						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	121	9,155	3,954	43.19	.128						
4196	HISTORIC PROPERTY	RPTL	444-a	3	622	511	82.14	.017						
4411	FIRST-TIME HOMEBUYERS	RPTL	457	1	70	35	50.00	.001						
4421	HOME IMPROVEMENTS	RPTL	421-f	19	1,658	249	15.04	.008						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	459	62	13.43	.002						
GROUP A TOTAL					49,401		1,616,328		52.449					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	71	80,357	80,357	100.00	2.608						
GROUP B TOTAL					71		80,357		2.608					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	61	82,518	82,518	100.00	2.678						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	313	130,603	130,603	100.00	4.238						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	194	78,667	78,667	100.00	2.553						
13510	TOWN OWNED: CEMETERY	RPTL	446	1	2	2	100.00	.000						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	25	2,448	2,448	100.00	.079						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	136	136	100.00	.004						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.182

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					
						(000)	(000)							
COUNTY OF SCHENECTADY														
6 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)		4	769	769	100.00	.025					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		60	211,118	211,118	100.00	6.851					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		41	11,698	11,698	100.00	.380					
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	1,483	1,483	100.00	.048					
13970	REGIONAL OTB CORPORATION	RACING L	513		4	1,333	1,333	100.00	.043					
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		5	13	13	100.00	.000					
3340_	TAX SALE - CITY OWNED	RPTL	406(5)		394	10,378	10,378	100.00	.337					
GROUP C TOTAL					1,105		531,166		17.236					
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	195,279	195,279	100.00	6.337					
14110	USA OWNED - SPECIFIED USES	STATE L	54		8	5,343	5,343	100.00	.173					
GROUP D TOTAL					37		200,622		6.510					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		64	10,760	10,552	98.07	.342					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		230	100,323	100,236	99.91	3.253					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		18	25,792	25,759	99.87	.836					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		25	21,935	21,935	100.00	.712					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		29	99,325	98,130	98.80	3.184					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		16	8,264	8,264	100.00	.268					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		95	27,046	27,004	99.84	.876					
25400	FRATERNAL ORGANIZATION	RPTL	428		8	1,825	1,845	101.11	.060					
25700	INFANT HOME	RPTL	440		1	42	42	100.00	.001					
26050	AGRICULTURAL SOCIETY	RPTL	450		2	159	159	100.00	.005					
26100	VETERANS ORGANIZATION	RPTL	452		8	1,263	1,263	100.00	.041					
26250	HISTORICAL SOCIETY	RPTL	444		11	3,427	3,427	100.00	.111					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		7	611	611	100.00	.020					
27350	CEMETERY - PRIVATE	RPTL	446		45	8,953	8,953	100.00	.291					
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438		1	9,482	9,482	100.00	.308					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.183

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: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
29500	PERFORMING ARTS BUILDINGS		RPTL	427	4	817	817	100.00	.027						
GROUP E TOTAL					564		318,479		10.334						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY		RPTL	412-a	72	145,972	145,972	100.00	4.737						
27200	RAILROAD - WHOLLY EXEMPT		RPTL	489-d&dd	1	979	979	100.00	.032						
27250	RAILROAD - AMTRAK		U S PUB L	45-546b	1	129	129	100.00	.004						
4760_	BUSNS INVEST:NOT NYC,<8/5/97		RPTL	485-b	21	200,818	7,822	3.89	.254						
4761_	BUSNS INVEST:NOT NYC,>8/4/97		RPTL	485-b	63	152,132	27,785	18.26	.902						
47700	FALLOUT SHELTER FACILITIES		RPTL	479	1	88	1	.57	.000						
47900	AIR POLLUTION CONTROL FACLTY		RPTL	477-a	1	21,509	1,881	8.74	.061						
49530	INDUSTRIAL WASTE TREATMENT		RPTL	477	4	253,680	10,156	4.00	.330						
GROUP F TOTAL					164		194,725		6.319						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
18060	URBAN RENEWAL: AGENCY OWNED		GEN MUNY L	555&560	41	449	449	100.00	.015						
28100	NONPROFIT HSNG-SPECIFIC USE		RPTL	422	47	93,176	92,983	99.79	3.017						
28120	NONPROFIT HSNG-SPECIFIC USE		RPTL	422	2	25,114	25,114	100.00	.815						
28520	NONPROFIT NURSING HOME CO		RPTL	422	1	1,942	1,942	100.00	.063						
28540	NONPROFIT HSNG:MENTAL DISABL		RPTL	422	33	7,336	7,336	100.00	.238						
28550	NONPROFIT HSNG:SR CITZEN CTR		RPTL	422	1	3,007	3,007	100.00	.098						
4867_	REDEVELOP HSNG CO:FIRST EX		P H F I L	125 & 127	16	6,871	5,755	83.75	.187						
GROUP G TOTAL					141		136,586		4.432						
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
41700	AGRICULTURAL BUILDING		RPTL	483	8	2,351	99	4.21	.003						
41720	AGRICULTURAL DIST. (NYS,CO)		AG-MKTS L	305	61	11,047	2,609	23.62	.085						
41730	AGRICULTURAL LAND NOT IN DIST.		AG-MKTS L	306	12	1,882	234	12.42	.008						
42100	SILOS, STORAGE TANKS, ETC.		RPTL	483-a	3	1,169	210	17.96	.007						
47450	FORESTLAND UNDER FISHER ACT		RPTL	480	1	26	21	80.00	.001						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.184

GROUP	PROPERTY TAX EXEMPTION: 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)	OF EXEMPT						
COUNTY OF SCHENECTADY														
6 MUNICIPALITIES GROUP H (CONT'D)														
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	5	1,034	250	24.15	.008					
		GROUP H TOTAL			90		3,423		.111					
COUNTY TOTALS														
*****51,578*****3,081,722*****														

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, 2003 ASSESSMENT ROLLS

PAGE B.185

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 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)	266	20,008	11,251	56.23	1.551
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	49	2,807	456	16.24	.063
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	702	54,393	5,794	10.65	.798
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	769	60,929	10,575	17.36	1.457
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	156	11,695	1,926	16.47	.265
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	257	250	97.15	.034
41400	CLERGY	RPTL	460	15	1,348	22	1.65	.003
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	774	53,064	18,071	34.06	2.490
41834	STAR - ENHANCED	RPTL	425	2,124	167,300	93,771	56.05	12.922
41854	STAR - BASIC	RPTL	425	5,950	487,136	181,537	37.27	25.017
41864	STAR - BASIC:MFG HOME	RPTL	425	5	369	60	16.35	.008
4190	PHYSICALLY DISABLED	RPTL	459	1	89	0	.34	.000
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	97	8	8.21	.001
GROUP A TOTAL				10,814		323,721		44.610
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	34	91,683	91,683	100.00	12.634
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	2,394	2,394	100.00	.330
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	5	5,459	5,459	100.00	.752
GROUP B TOTAL				45		99,536		13.717
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	581	581	100.00	.080
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	14	17,194	17,194	100.00	2.370
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	107	6,442	6,442	100.00	.888
13510	TOWN OWNED: CEMETERY	RPTL	446	35	455	455	100.00	.063
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	2	2	100.00	.000
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	75	8,635	8,635	100.00	1.190
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	15	15	100.00	.002
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	1,608	1,608	100.00	.222
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	21	80,671	80,671	100.00	11.117
13850	BOCES PROPERTY	RPTL	408	1	1,478	1,478	100.00	.204

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.186

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 SCHOHARIE														
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		3	529	529	100.00	.073					
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	569	569	100.00	.078					
GROUP C TOTAL					268		118,179		16.285					
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	678	678	100.00	.093					
GROUP D TOTAL					3		678		.093					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		17	1,489	1,489	100.00	.205					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		118	22,498	22,498	100.00	3.100					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		11	2,638	2,638	100.00	.364					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		20	1,101	1,101	100.00	.152					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		1	12,146	12,146	100.00	1.674					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		17	707	707	100.00	.098					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		44	4,881	4,881	100.00	.673					
25400	FRATERNAL ORGANIZATION	RPTL	428		2	66	66	100.00	.009					
26050	AGRICULTURAL SOCIETY	RPTL	450		4	694	694	100.00	.096					
26100	VETERANS ORGANIZATION	RPTL	452		5	246	246	100.00	.034					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		23	2,850	2,819	98.90	.388					
27350	CEMETERY - PRIVATE	RPTL	446		49	122	122	100.00	.017					
GROUP E TOTAL					311		49,407		6.808					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		15	64,954	64,954	100.00	8.951					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		16	14,777	1,847	12.50	.255					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		27	15,557	2,522	16.21	.348					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	21,263	1,734	8.16	.239					
GROUP F TOTAL					59		71,057		9.792					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.187

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	LAW	SECTION								
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	2,088	2,088	100.00	.288			
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		12	1,423	1,423	100.00	.196			
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		1	972	972	100.00	.134			
GROUP G TOTAL					16		4,483		.618			
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534		295	29,358	29,358	100.00	4.046			
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		1	175	175	100.00	.024			
41700	AGRICULTURAL BUILDING	RPTL	483		79	9,608	2,056	21.40	.283			
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		744	74,018	19,900	26.89	2.742			
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		194	17,740	4,059	22.88	.559			
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		137	21,866	1,198	5.48	.165			
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	64	10	16.08	.001			
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		60	4,040	1,786	44.20	.246			
GROUP H TOTAL					1,511		58,542		8.067			
COUNTY TOTALS												

13,031												
725,667												

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, 2003 ASSESSMENT ROLLS

PAGE B.188

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 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)		505	34,486	1,467	4.25	.448					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		368	26,999	2,199	8.15	.672					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		374	27,053	3,689	13.64	1.127					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		93	6,564	962	14.66	.294					
41400	CLERGY	RPTL	460		10	767	16	2.15	.005					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		282	14,963	5,384	35.98	1.645					
41834	STAR - ENHANCED	RPTL	425		1,428	98,177	65,825	67.05	20.112					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		9	952	198	20.79	.061					
41854	STAR - BASIC	RPTL	425		3,715	276,496	117,456	42.48	35.887					
41864	STAR - BASIC:MFG HOME	RPTL	425		32	2,313	531	22.95	.162					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		2	89	35	39.74	.011					
4421_	HOME IMPROVEMENTS	RPTL	421-f		1	84	1	1.58	.000					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		27	3,048	262	8.61	.080					
GROUP A TOTAL					6,846		198,025		60.505					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		92	6,802	6,802	100.00	2.078					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		1	0	0		.000					
GROUP B TOTAL					93		6,802		2.078					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		22	12,464	12,464	100.00	3.808					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		46	2,426	2,426	100.00	.741					
13510	TOWN OWNED: CEMETERY	RPTL	446		36	297	297	100.00	.091					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		87	10,454	10,454	100.00	3.194					
13660	VILLAGE OWNED: CEMETERY	RPTL	446		8	3,205	3,205	100.00	.979					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		19	21,291	21,291	100.00	6.505					
GROUP C TOTAL					218		50,137		15.319					
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)		32	8,107	8,107	100.00	2.477					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.189

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 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	700	700	100.00	.214		
GROUP D TOTAL					33		8,807		2,691		
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES											
21600	CLERGY RESIDENCE	RPTL	462		4	230	230	100.00	.070		
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		74	8,503	8,479	99.72	2.591		
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		45	1,429	1,429	100.00	.437		
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		8	1,641	1,641	100.00	.501		
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		3	5,359	5,359	100.00	1.637		
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		6	1,421	1,421	100.00	.434		
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		7	1,102	928	84.15	.283		
25400	FRATERNAL ORGANIZATION	RPTL	428		1	40	40	100.00	.012		
26050	AGRICULTURAL SOCIETY	RPTL	450		3	123	123	100.00	.038		
26100	VETERANS ORGANIZATION	RPTL	452		4	307	307	100.00	.094		
26250	HISTORICAL SOCIETY	RPTL	444		1	153	153	100.00	.047		
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		13	1,490	1,490	100.00	.455		
27350	CEMETERY - PRIVATE	RPTL	446		12	528	528	100.00	.161		
GROUP E TOTAL					181		22,128		6.761		
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		9	12,355	12,355	100.00	3.775		
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		65	15,142	2,566	16.95	.784		
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		1	577	93	16.14	.028		
GROUP F TOTAL					75		15,014		4.587		
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	793	793	100.00	.242		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		1	239	239	100.00	.073		

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.190

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 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	1,184	1,146	96.74	.350					
GROUP G TOTAL				6		2,178		.665					
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
32252	NYS OWNED REFORESTED LAND	RPTL	534	195	13,084	13,084	100.00	3.998					
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	2	64	64	100.00	.020					
41700	AGRICULTURAL BUILDING	RPTL	483	71	10,667	2,354	22.07	.719					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	259	19,816	4,595	23.19	1.404					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	240	15,897	3,929	24.71	1.200					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	11	1,505	102	6.75	.031					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	2	88	3	3.79	.001					
GROUP H TOTAL				780		24,131		7.373					
COUNTY TOTALS													

8,239													
327,289													

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, 2003 ASSESSMENT ROLLS

PAGE B.191

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 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)		138	11,420	431	3.77	.034					
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		884	75,058	7,651	10.19	.606					
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a		890	72,269	12,654	17.51	1.002					
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a		253	19,742	3,477	17.61	.275					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		2	201	167	83.42	.013					
41400	CLERGY	RPTL	460		8	594	13	2.18	.001					
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467		497	31,038	9,759	31.44	.773					
41834	STAR - ENHANCED	RPTL	425		2,406	199,094	115,534	58.03	9.149					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		6	614	175	28.51	.014					
41854	STAR - BASIC	RPTL	425		6,166	557,440	197,016	35.34	15.602					
41864	STAR - BASIC:MFG HOME	RPTL	425		3	348	47	13.54	.004					
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c		22	1,121	531	47.35	.042					
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		1	60	3	4.81	.000					
GROUP A TOTAL					11,276		347,458		27.515					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		124	500,065	500,065	100.00	39.600					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		2	769	769	100.00	.061					
12450	NYS MED CARE FACULTY FINANCE	MCK UCON L	7421		2	549	549	100.00	.044					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		6	1,248	1,248	100.00	.099					
GROUP B TOTAL					134		502,631		39.803					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		30	19,110	19,110	100.00	1.513					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		74	10,217	10,217	100.00	.809					
13510	TOWN OWNED: CEMETERY	RPTL	446		3	76	76	100.00	.006					
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)		73	19,023	19,023	100.00	1.506					
13660	VILLAGE OWNED: CEMETERY	RPTL	446		2	598	598	100.00	.047					
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)		14	1,980	1,841	92.98	.146					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		33	53,322	53,322	100.00	4.223					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.192

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 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	318	318	100.00 .025
GROUP C TOTAL				230		104,505	8.276
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)	117	106,583	106,583	100.00 8.440
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	614	614	100.00 .049
GROUP D TOTAL				118		107,197	8.489
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
21600	CLERGY RESIDENCE	RPTL	462	6	578	578	100.00 .046
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	68	20,564	20,564	100.00 1.629
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	22	4,202	4,202	100.00 .333
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1	27	27	100.00 .002
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	3	12,414	12,414	100.00 .983
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	18	6,706	6,706	100.00 .531
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	24	4,680	4,680	100.00 .371
26050	AGRICULTURAL SOCIETY	RPTL	450	2	558	558	100.00 .044
26100	VETERANS ORGANIZATION	RPTL	452	8	1,732	1,732	100.00 .137
26250	HISTORICAL SOCIETY	RPTL	444	1	277	277	100.00 .022
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	19	2,521	2,521	100.00 .200
27350	CEMETERY - PRIVATE	RPTL	446	31	990	990	100.00 .078
GROUP E TOTAL				203		55,249	4.375
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18020-	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	33	70,424	70,424	100.00 5.577
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	2	1,105	490	44.34 .039
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	95	32,516	6,017	18.50 .477
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	46	22,921	9,708	42.35 .769
GROUP F TOTAL				176		86,639	6.861

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		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	SECTION	(000)		(000)	PERCENT OF EXEMPT			
COUNTY OF SENECA									10 MUNICIPALITIES	
GROUP H: AGRICULTURAL AND FOREST PROPERTY										
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	2	26	26	100.00	.002		
41700	AGRICULTURAL BUILDING	RPTL	483	220	38,192	8,791	23.02	.696		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,517	153,572	48,406	31.52	3.833		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	141	26,463	727	2.75	.058		
42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	291	86	29.59	.007		
GROUP H TOTAL				1,883		58,036		4.596		
COUNTY TOTALS				14,032		1,262,791				
*****									*****	

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, 2003 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 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)	202	16,718	7,127	42.63	.354							
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1,095	67,772	10,645	15.71	.529							
4111	VETERANS - PRO RATA	RPTL	458(5)	19	1,281	576	45.00	.029							
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,117	162,182	14,859	9.16	.739							
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,202	157,116	25,285	16.09	1.257							
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	488	35,899	5,183	14.44	.258							
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	545	545	100.00	.027							
41400	CLERGY	RPTL	460	53	4,225	261	6.19	.013							
4166	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	475	30,649	1,380	4.50	.069							
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,186	118,934	47,122	39.62	2.342							
41834	STAR - ENHANCED	RPTL	425	6,624	461,463	290,093	62.86	14.420							
41844	STAR - ENHANCED: MFG HOME	RPTL	425	23	2,481	472	19.04	.024							
41854	STAR - BASIC	RPTL	425	19,006	1,494,263	577,253	38.63	28.694							
41864	STAR - BASIC:MFG HOME	RPTL	425	106	9,422	2,059	21.86	.102							
4190	PHYSICALLY DISABLED	RPTL	459	22	1,221	462	37.85	.023							
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	104	5,052	2,266	44.85	.113							
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	301	19	6.44	.001							
GROUP A TOTAL					34,732	985,607		48.992							
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	120	17,154	17,154	100.00	.853							
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	3	401	401	100.00	.020							
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	20	527	527	100.00	.026							
GROUP B TOTAL					143	18,082		.899							
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS															
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	56	68,815	68,815	100.00	3.421							
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	201	23,762	23,758	99.99	1.181							
1343	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	9	4,712	4,712	100.00	.234							
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	211	19,799	19,799	100.00	.984							
13510	TOWN OWNED: CEMETERY	RPTL	446	179	1,332	1,332	100.00	.066							
1357	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	4,214	4,214	100.00	.210							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 STEUBEN														
34 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)	159	33,475	33,475	100.00	1.664						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	15	934	934	100.00	.046						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	8	1,415	1,415	100.00	.070						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	126	286,479	286,479	100.00	14.240						
13850	BOCES PROPERTY	RPTL	408	10	12,514	11,716	93.63	.582						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	4	569	569	100.00	.028						
13970	REGIONAL OTB CORPORATION	RACING L	513	1	138	138	100.00	.007						
GROUP C TOTAL					980	457,356		22.734						
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)	27	47,626	47,626	100.00	2.367						
GROUP D TOTAL					27	47,626		2.367						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	33	2,371	2,371	100.00	.118						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	316	79,666	79,666	100.00	3.960						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	29	6,590	6,590	100.00	.328						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	33	5,478	5,478	100.00	.272						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	51	43,644	43,275	99.15	2.151						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	29	8,725	8,725	100.00	.434						
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	23	4,844	4,844	100.00	.241						
25400	FRATERNAL ORGANIZATION	RPTL	428	8	627	627	100.00	.031						
26050	AGRICULTURAL SOCIETY	RPTL	450	13	1,605	1,605	100.00	.080						
26100	VETERANS ORGANIZATION	RPTL	452	24	3,291	3,291	100.00	.164						
26250	HISTORICAL SOCIETY	RPTL	444	11	882	882	100.00	.044						
2630	INTERDENOMINATIONAL CENTER	RPTL	430	4	2,521	2,521	100.00	.125						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	55	4,903	4,903	100.00	.244						
27350	CEMETERY - PRIVATE	RPTL	446	69	2,313	2,313	100.00	.115						
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	1,224	1,224	100.00	.061						
GROUP E TOTAL					700	168,315		8.367						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.196

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 STEUBEN												
34 MUNICIPALITIES												
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	79	21,056	21,056	100.00	1.047				
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	6	97	97	100.00	.005				
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	25	61,453	33,454	54.44	1.663				
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	88	99,001	11,466	11.58	.570				
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	87	69,896	10,902	15.60	.542				
47700	FALLOUT SHELTER FACILITIES	RPTL	479	1	103	5	4.40	.000				
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	3	8,848	1,437	16.24	.071				
GROUP F TOTAL					289	78,417		3.898				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	11	332	332	100.00	.017				
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	15	22,226	22,226	100.00	1.105				
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	13	13,454	13,454	100.00	.669				
28220	COMMUNITY DEV CORP-URBN RENWL	P H FI L	260	1	58	58	100.00	.003				
4867_	REDEVELOP HSNG CO:FIRST EX	P.H FI L	125 & 127	1	1,200	1,200	100.00	.060				
GROUP G TOTAL					41	37,270		1.853				
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
32252	NYS OWNED REFORESTED LAND	RPTL	534	132	10,135	10,135	100.00	.504				
33302	COUNTY REFORESTATION LAND	RPTL	406(6)	6	159	159	100.00	.008				
41700	AGRICULTURAL BUILDING	RPTL	483	297	40,254	9,081	22.56	.451				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,638	124,217	28,238	22.73	1.404				
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	241	16,879	3,756	22.26	.187				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	129	24,697	3,978	16.11	.198				
42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	1,250	278	22.23	.014				
47450	FORESTLAND UNDER FISHER ACT	RPTL	480	1	8	6	76.09	.000				
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	45	2,503	1,346	53.79	.067				
GROUP H TOTAL					2,493	56,977		2.832				
COUNTY TOTALS												
*****39,482*****2,011,755*****												

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, 2003 ASSESSMENT ROLLS

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PROPERTY TAX EXEMPTION: GROUP			LAW REFERENCE: LAW		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF EXEMPT VALUE	PCT OF TOTAL COUNTY EXEMPT VALUE
CODE	DESCRIPTION	SECTION	(000)	(000)		PERCENT OF EXEMPT VALUE			
COUNTY OF STEUBEN			34 MUNICIPALITIES	GROUP I (CONT'D)					
COUNTY TOTALS					39,482		2,011,755		

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, 2003 ASSESSMENT ROLLS

PAGE B.198

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 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)	84	42,539	14,905	35.04	.020	
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	29,639	8,896,587	4,639,056	52.14	6.190	
4111	VETERANS - PRO RATA	RPTL	458(5)	6,527	1,750,126	754,116	43.09	1.006	
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	19,094	5,887,167	617,515	10.49	.824	
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	13,861	4,201,282	748,880	17.83	.999	
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,404	539,286	150,832	27.97	.201	
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	75	29,948	26,545	88.64	.035	
41400	CLERGY	RPTL	460	444	140,100	43,636	31.15	.058	
4169	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c	2,124	715,651	32,238	4.50	.043	
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	20,990	5,044,081	2,284,810	45.30	3.048	
4182	CERTAIN LIVING QUARTERS	RPTL	469	23	11,689	1,114	9.53	.002	
41834	STAR - ENHANCED	RPTL	425	56,512	15,127,519	5,539,829	36.62	7.391	
41844	STAR - ENHANCED: MFG HOME	RPTL	425	327	90,712	28,606	31.54	.038	
41854	STAR - BASIC	RPTL	425	268,886	84,731,336	15,883,218	18.75	21.192	
41864	STAR - BASIC:MFG HOME	RPTL	425	53	73,167	12,270	16.77	.016	
4190	PHYSICALLY DISABLED	RPTL	459	100	51,551	5,591	10.85	.008	
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	608	146,718	287,175	195.73	.383	
4411	FIRST-TIME HOMEBUYERS	RPTL	457	65	14,748	6,569	44.54	.009	
4421	HOME IMPROVEMENTS	RPTL	421-f	2,963	1,230,302	154,043	12.52	.206	
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	16	7,757	698	8.99	.001	
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	94	3,661	3,661	100.00	.005	
GROUP A TOTAL					423,889		31,235,307		41.675
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	1,834	19,527,880	19,284,979	98.76	25.730	
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	172	414,839	424,937	102.43	.567	
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L	657	4	457,407	6,703	1.47	.009	
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	91	561,331	561,331	100.00	.749	
GROUP B TOTAL					2,101		20,277,950		27.055
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	14	38,786	38,786	100.00	.052	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.199

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 SUFFOLK			10 MUNICIPALITIES		GROUP C (CONT'D)				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	8,175	2,836,146	2,794,857	98.54	3.729	
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	1	1,406	1,406	100.00	.002	
1324	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	44	94,359	94,359	100.00	.126	
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	8,808	2,827,877	2,788,987	98.62	3.721	
13510	TOWN OWNED: CEMETERY	RPTL	446	57	2,060	1,881	91.31	.003	
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	1	36	36	100.00	.000	
1359	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	5	733	733	100.00	.001	
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	957	448,860	431,648	96.17	.576	
13660	VILLAGE OWNED: CEMETERY	RPTL	446	7	132	0	.00	.000	
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	1	9	0	.00	.000	
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	838	5,642,304	5,599,031	99.23	7.470	
13850	BOCES PROPERTY	RPTL	408	22	30,548	30,548	100.00	.041	
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	137	71,674	66,308	92.51	.089	
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	298	150,022	130,932	87.28	.175	
13970	REGIONAL OTB CORPORATION	RACING L	513	1	2,172	2,172	100.00	.003	
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)	484	28,297	28,149	99.48	.038	
GROUP C TOTAL				19,850		12,009,833		16.024	
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)	545	3,407,699	3,372,799	98.98	4.500	
14110	USA OWNED - SPECIFIED USES	STATE L	54	39	369,594	365,623	98.93	.488	
14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	399	0	.00	.000	
14300	INDIAN RESERVATION	RPTL	454	4	3,807	3,807	100.00	.005	
GROUP D TOTAL				589		3,742,229		4.993	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462	280	185,525	184,482	99.44	.246	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	941	1,309,692	1,296,767	99.01	1.730	
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	80	199,230	198,876	99.82	.265	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	374	369,353	368,132	99.67	.491	
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	98	750,110	749,836	99.96	1.000	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	125	104,404	97,678	93.56	.130	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 SUFFOLK		10 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	718	982,920	978,455	99.55	1.306
25400	FRATERNAL ORGANIZATION	RPTL	428	14	6,839	6,839	100.00	.009
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	10	146,568	146,568	100.00	.196
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	15	75,841	75,423	99.45	.101
25700	INFANT HOME	RPTL	440	4	1,524	1,524	100.00	.002
26100	VETERANS ORGANIZATION	RPTL	452	51	19,928	18,841	94.54	.025
26250	HISTORICAL SOCIETY	RPTL	444	24	13,892	13,623	98.06	.018
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	144	65,922	65,634	99.56	.088
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	418	302,600	299,477	98.97	.400
27350	CEMETERY - PRIVATE	RPTL	446	170	206,048	88,549	42.97	.118
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	7	6,389	6,389	100.00	.009
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	704	704	100.00	.001
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	1	9	9	100.00	.000
GROUP E TOTAL				3,476		4,597,806		6.135
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	275	1,560,216	1,553,832	99.59	2.073
19950	MUNICIPAL RAILROAD	RPTL	456	204	155,139	155,139	100.00	.207
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	26	26,935	26,935	100.00	.036
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	5	38	38	100.00	.000
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	591	4,025,105	471,845	11.72	.630
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	47	338,730	71,074	20.98	.095
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	11	1,892	781	41.31	.001
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	7	2,937,651	35,816	1.22	.048
GROUP F TOTAL				1,166		2,315,460		3.089
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	154	36,217	36,217	100.00	.048
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	80	66,944	66,944	100.00	.089
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	5	10,349	10,349	100.00	.014
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	7	50,072	50,072	100.00	.067
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	199	79,391	79,391	100.00	.106

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.201

PROPERTY TAX EXEMPTION: GROUP	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					
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		11	61,397	61,397	100.00	.082					
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a		5	3,460	3,460	100.00	.005					
GROUP G TOTAL					461		307,830		.411					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		7	3,277	3,277	100.00	.004					
41700	AGRICULTURAL BUILDING	RPTL	483		78	75,557	19,811	26.22	.026					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,207	534,657	309,312	57.85	.413					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		392	219,734	127,452	58.00	.170					
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		2	451	101	22.48	.000					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	1,691	128	7.54	.000					
GROUP H TOTAL					1,688		460,081		.614					
COUNTY TOTALS														
*****						453,234	74,950,102	*****						

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, 2003 ASSESSMENT ROLLS

PAGE B.202

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 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)		343	30,243	3,008	9.95	.173					
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a		1,571	163,871	17,151	10.47	.984					
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a		1,818	183,403	32,487	17.71	1.864					
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a		389	39,744	5,974	15.03	.343					
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)		1	111	111	100.00	.006					
41400	CLERGY	RPTL	460		27	2,803	45	1.60	.003					
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467		974	82,591	28,350	34.33	1.626					
41834	STAR - ENHANCED	RPTL	425		4,211	439,055	211,864	48.25	12.153					
41844	STAR - ENHANCED: MFG HOME	RPTL	425		2	453	29	6.29	.002					
41854	STAR - BASIC	RPTL	425		11,548	1,286,018	381,291	29.65	21.872					
41864	STAR - BASIC:MFG HOME	RPTL	425		5	231	124	53.84	.007					
4190_	PHYSICALLY DISABLED	RPTL	459		4	428	82	19.26	.005					
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c		13	1,027	244	23.74	.014					
4421_	HOME IMPROVEMENTS	RPTL	421-f		83	11,098	1,699	15.31	.098					
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487		5	561	45	8.08	.003					
GROUP A TOTAL					20,994		682,504		39.150					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)		103	198,535	198,535	100.00	11.389					
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412		7	1,320	1,320	100.00	.076					
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413		2	830	830	100.00	.048					
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536		12	1,068	1,068	100.00	.061					
GROUP B TOTAL					124		201,753		11.573					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410		88	14,094	14,094	100.00	.808					
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a		8	202	202	100.00	.012					
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)		86	61,183	61,183	100.00	3.510					
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)		1	11	11	100.00	.001					
1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)		1	175	175	100.00	.010					
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)		304	58,316	58,316	100.00	3.345					
13510	TOWN OWNED: CEMETERY	RPTL	446		9	47	47	100.00	.003					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.203

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 SULLIVAN			15 MUNICIPALITIES		GROUP C (CONT'D)					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS										
1357		TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	6	6	100.00	.000	
13650		VILLAGE OWNED (GENERALLY)	RPTL	406(1)	77	9,774	9,774	100.00	.561	
1373		VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	3	200	200	100.00	.012	
1374		VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	33	7,324	7,311	99.81	.419	
13800		SCHOOL DISTRICT PROPERTY	RPTL	408	43	135,105	135,105	100.00	7.750	
13850		BOCES PROPERTY	RPTL	408	1	5,011	5,011	100.00	.287	
13870		SPECIAL DISTRICT PROPERTY	RPTL	410	57	11,101	11,101	100.00	.637	
13890		MISC LOCAL PUBLIC AUTHORITY	RPTL	412	2	3,203	3,203	100.00	.184	
3320		TAX SALE - COUNTY OWNED	RPTL	406(5)	31	884	884	100.00	.051	
GROUP C TOTAL					745		306,623		17.589.	
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	9,204	9,204	100.00	.528	
14110		USA OWNED - SPECIFIED USES	STATE L	54	9	1,718	1,718	100.00	.099	
14120		USA OWNED - DEFENSE PURPOSES	STATE L	59-g	1	16	16	100.00	.001	
GROUP D TOTAL					19		10,938		.627	
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES										
21600		CLERGY RESIDENCE	RPTL	462	15	1,140	1,140	100.00	.065	
25110		NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	487	159,327	160,422	100.69	9.202	
25120		NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	107	66,858	69,203	103.51	3.970	
25130		NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	52	22,704	22,704	100.00	1.302	
25210		NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	4	35,307	35,307	100.00	2.025	
25230		NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	49	11,602	11,602	100.00	.666	
2530		NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	53	13,835	13,295	96.10	.763	
25400		FRATERNAL ORGANIZATION	RPTL	428	2	138	138	100.00	.008	
25600		NONPROFIT HEALTH MAINT ORG	RPTL	486-a	6	1,257	1,257	100.00	.072	
26050		AGRICULTURAL SOCIETY	RPTL	450	2	426	426	100.00	.024	
26100		VETERANS ORGANIZATION	RPTL	452	10	938	938	100.00	.054	
26250		HISTORICAL SOCIETY	RPTL	444	1	70	70	100.00	.004	
26400		VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	37	5,115	5,115	100.00	.293	
27350		CEMETERY - PRIVATE	RPTL	446	183	3,369	3,369	100.00	.193	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.204

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 SULLIVAN									
15 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	194	4	1.94	.000
GROUP E TOTAL					1,009		324,990		18.642
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		43	85,736	85,736	100.00	4.918
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		13	593	593	100.00	.034
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		5	31,959	23,497	73.52	1.348
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		40	16,429	918	5.59	.053
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		94	35,848	4,300	12.00	.247
GROUP F TOTAL					195		115,044		6.599
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		6	43	43	100.00	.003
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		4	4,727	4,727	100.00	.271
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	3,748	3,748	100.00	.215
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	296	296	100.00	.017
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696		1	3,260	3,260	100.00	.187
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a		1	4,801	4,801	100.00	.275
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		1	1,620	1,620	100.00	.093
GROUP G TOTAL					15		18,495		1.061
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		2	162	162	100.00	.009
41700	AGRICULTURAL BUILDING	RPTL	483		101	17,426	3,317	19.03	.190
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		727	96,342	29,658	30.78	1.701
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		20	3,060	874	28.55	.050
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		52	13,886	431	3.10	.025
4211_	HISTORIC BARNs	RPTL	483-b		1	3,279	28	.86	.002
42120	TEMPORARY GREENHOUSES	RPTL	483-c		5	1,332	94	7.02	.005
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		23	2,544	1,193	46.91	.068

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.205

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 SULLIVAN			15 MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
47460		FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	686	99,232	46,649	47.01	2.676
GROUP H TOTAL					1,617		82,406		4.727
COUNTY TOTALS					24,730		1,743,296		

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, 2003 ASSESSMENT ROLLS

PAGE B.206

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 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	156	156	100.00	.015						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	210	14,551	4,451	30.59	.438						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,292	109,631	15,247	13.91	1.500						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,275	100,024	22,676	22.67	2.231						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	174	13,924	2,492	17.90	.245						
41400	CLERGY	RPTL	460	30	2,277	359	15.76	.035						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	915	56,018	17,672	31.55	1.739						
4182_	CERTAIN LIVING QUARTERS	RPTL	469	1	78	12	15.00	.001						
41834	STAR - ENHANCED	RPTL	425	3,284	259,918	150,197	57.79	14.778						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	12	1,200	286	23.86	.028						
41854	STAR - BASIC	RPTL	425	10,111	869,805	311,120	35.77	30.612						
41864	STAR - BASIC:MFG HOME	RPTL	425	24	2,245	499	22.23	.049						
4190_	PHYSICALLY DISABLED	RPTL	459	1	64	32	50.00	.003						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	41	2,084	688	33.02	.068						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	167	20	12.28	.002						
GROUP A TOTAL					17,373	525,907		51.746						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	34	2,440	2,440	100.00	.240						
GROUP B TOTAL					34	2,440		.240						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	5	35,950	35,950	100.00	3.537						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	30	22,096	22,096	100.00	2.174						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	79	7,481	7,481	100.00	.736						
13510	TOWN OWNED: CEMETERY	RPTL	446	8	36	36	100.00	.004						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	3	3	100.00	.000						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	122	37,737	37,737	100.00	3.713						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	70	70	100.00	.007						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	93	93	100.00	.009						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	45	176,169	176,169	100.00	17.334						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	11	5,257	5,257	100.00	.517						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.207

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 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)	10		231	231	100.00	.023
GROUP C TOTAL					319		285,123		.28.054
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		1,350	1,350	100.00	.133
GROUP D TOTAL					4		1,350		.133
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462	25	2,487	2,487	100.00	.245	
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	133	39,781	39,417	99.08	3.878	
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	5	1,460	1,460	100.00	.144	
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	8	1,911	1,911	100.00	.188	
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	4	17,444	16,255	93.19	1.599	
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	6	456	456	100.00	.045	
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	43	3,800	3,800	100.00	.374	
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	1	343	343	100.00	.034	
26050	AGRICULTURAL SOCIETY	RPTL	450	12	848	848	100.00	.083	
26100	VETERANS ORGANIZATION	RPTL	452	13	1,524	1,524	100.00	.150	
26250	HISTORICAL SOCIETY	RPTL	444	2	1,158	1,158	100.00	.114	
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	31	4,576	4,576	100.00	.450	
27350	CEMETERY - PRIVATE	RPTL	446	90	1,348	1,348	100.00	.133	
27400	PRIVAT NONPROFIT RETIRE SYS	RPTL	488	4	572	572	100.00	.056	
GROUP E TOTAL					377		76,155		.7.493
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	42	64,536	64,536	100.00	6.350	
19950	MUNICIPAL RAILROAD	RPTL	456	1	175	175	100.00	.017	
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	21	45,491	24,686	54.27	2.429	
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	35	9,076	1,011	11.14	.100	
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	28	14,313	3,161	22.08	.311	

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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
COUNTY OF TIOGA		9 MUNICIPALITIES		GROUP F (CONT'D)				
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	9	3,318	2,259	68.09	.222
GROUP F TOTAL				136		95,828		9.429
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	4,458	4,458	100.00	.439
28520	NONPROFIT NURSING HOME CO	RPTL	422	2	57	57	100.00	.006
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	3	7,427	7,427	100.00	.731
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	3	1,908	1,507	78.99	.148
GROUP G TOTAL				11		13,449		1.323
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
32252	NYS OWNED REFORESTED LAND	RPTL	534	87	4,171	4,171	100.00	.410
41700	AGRICULTURAL BUILDING	RPTL	483	46	7,445	2,677	35.96	.263
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	421	36,149	7,246	20.04	.713
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	73	6,529	1,519	23.27	.150
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	2	422	38	9.06	.004
42120	TEMPORARY GREENHOUSES	RPTL	483-c	1	171	12	6.79	.001
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	14	1,220	282	23.15	.028
GROUP H TOTAL				644		15,945		1.569
COUNTY TOTALS				18,903		1,016,327		

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, 2003 ASSESSMENT ROLLS

PAGE B.209

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 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)	316	37,952	807	2.13	.019						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	796	90,308	8,802	9.75	.211						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	973	110,245	17,926	16.26	.429						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	212	22,404	3,595	16.05	.086						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	461	461	100.00	.011						
41400	CLERGY	RPTL	460	25	2,755	38	1.36	.001						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,532	123,581	46,821	37.89	1.120						
4182	CERTAIN LIVING QUARTERS	RPTL	469	4	620	83	13.35	.002						
41834	STAR - ENHANCED	RPTL	425	3,163	310,189	137,141	44.21	3.281						
41854	STAR - BASIC	RPTL	425	15,094	1,979,074	460,292	23.26	11.013						
41864	STAR - BASIC:MFG HOME	RPTL	425	7	806	210	26.05	.005						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	103	6,489	2,453	37.81	.059						
4196	HISTORIC PROPERTY	RPTL	444-a	2	615	245	39.85	.006						
GROUP A TOTAL					22,230	678,874		16.243						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	355	160,087	160,087	100.00	3.830						
GROUP B TOTAL					355	160,087		3.830						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	46	76,481	76,481	100.00	1.830						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	171	78,545	78,545	100.00	1.879						
13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	16	3,619	3,619	100.00	.087						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	146	22,156	22,156	100.00	.530						
13510	TOWN OWNED: CEMETERY	RPTL	446	2	39	39	100.00	.001						
1359	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	3	1,033	1,033	100.00	.025						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	111	14,945	14,945	100.00	.358						
1373	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	14	1,000	1,000	100.00	.024						
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	659	659	100.00	.016						
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	1	24	24	100.00	.001						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	53	201,357	201,357	100.00	4.818						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	13	4,882	4,882	100.00	.117
COUNTY OF TOMPKINS 10 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	13	4,882	4,882	100.00	.117
GROUP C TOTAL				582		404,740		.9.684
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	6,722	6,722	100.00	.161
14110	USA OWNED - SPECIFIED USES	STATE L	54	1	359	359	100.00	.009
GROUP D TOTAL				9		7,081		.169
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES								
21600	CLERGY RESIDENCE	RPTL	462	10	1,043	1,043	100.00	.025
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	161	61,326	61,326	100.00	1.467
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	449	2,502,080	2,495,205	99.73	59.700
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	29	7,638	7,175	93.94	.172
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	5	51,774	51,774	100.00	1.239
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	10	3,949	3,949	100.00	.095
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	49	28,449	28,219	99.19	.675
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	13	8,684	8,537	98.30	.204
26050	AGRICULTURAL SOCIETY	RPTL	450	2	1,054	1,054	100.00	.025
26100	VETERANS ORGANIZATION	RPTL	452	11	1,582	1,582	100.00	.038
26250	HISTORICAL SOCIETY	RPTL	444	3	2,127	2,096	98.57	.050
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	10	1,014	1,014	100.00	.024
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	26	3,547	3,547	100.00	.085
27350	CEMETERY - PRIVATE	RPTL	446	95	8,789	8,789	100.00	.210
29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	390	390	100.00	.009
GROUP E TOTAL				874		2,675,700		64.019
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	35	70,081	70,081	100.00	1.677
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	58	90,227	11,276	12.50	.270
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	233,500	67,121	28.75	1.606

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.211

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 F (CONT'D)						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		1	233,500	879	.38	.021
GROUP F TOTAL					95		149,357		3.574
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		5	248	248	100.00	.006
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		12	16,303	16,303	100.00	.390
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		1	13,800	13,800	100.00	.330
18300	NYC HOUSING DEVELOPMENT CORP	P H FI L	663		1	8,040	8,040	100.00	.192
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		1	85	85	100.00	.002
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	5,117	5,117	100.00	.122
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		7	1,501	1,501	100.00	.036
4198	LOW/MODERATE INCOME HOUSING	RPTL	421-e		2	2,830	2,804	99.08	.067
GROUP G TOTAL					32		47,898		1.146
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		330	20,775	20,775	100.00	.497
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		5	403	403	100.00	.010
41700	AGRICULTURAL BUILDING	RPTL	483		102	19,103	2,878	15.07	.069
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		847	112,970	31,103	27.53	.744
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		10	1,880	43	2.27	.001
42120	TEMPORARY GREENHOUSES	RPTL	483-c		1	300	5	1.67	.000
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		1	171	18	10.53	.000
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		13	1,376	580	42.17	.014
GROUP H TOTAL					1,309		55,805		1.335
COUNTY TOTALS									

COUNTY TOTALS					25,488		4,179,549		

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, 2003 ASSESSMENT ROLLS

PAGE B.212

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 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)	16	2,278	218	9.58	.005						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	831	85,367	25,333	29.68	.631						
4111	VETERANS - PRO RATA	RPTL	458(5)	6	1,095	47	4.32	.001						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,579	544,965	64,471	11.83	1.606						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	4,127	593,279	119,346	20.12	2.972						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	696	101,336	15,654	15.45	.390						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	827	827	100.00	.021						
41400	CLERGY	RPTL	460	38	5,056	446	8.83	.011						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,345	396,818	158,494	39.94	3.947						
41834	STAR - ENHANCED	RPTL	425	9,467	1,293,965	513,912	39.72	12.798						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	433	56	12.91	.001						
41854	STAR - BASIC	RPTL	425	30,792	4,990,226	1,082,727	21.70	26.964						
41864	STAR - BASIC:MFG HOME	RPTL	425	23	2,738	526	19.20	.013						
4190	PHYSICALLY DISABLED	RPTL	459	4	816	151	18.47	.004						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	130	14,083	5,929	42.10	.148						
4196	HISTORIC PROPERTY	RPTL	444-a	5	754	285	37.81	.007						
4421	HOME IMPROVEMENTS	RPTL	421-f	1	328	58	17.59	.001						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	5	822	98	11.95	.002						
GROUP A TOTAL				53,071		1,988,578		49.523						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	106	250,376	250,376	100.00	6.235						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	5,652	5,652	100.00	.141						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	19	8,249	8,249	100.00	.205						
GROUP B TOTAL				130		264,277		6.581						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	94	127,729	127,595	99.90	3.178						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	150	77,980	77,980	100.00	1.942						
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	2	5,922	5,870	99.11	.146						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	349	64,087	64,087	100.00	1.596						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	53	25,963	25,963	100.00	.647						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.213

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 ULSTER														
21 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)		13	2,714	2,714	100.00	.068					
13800	SCHOOL DISTRICT PROPERTY	RPTL	408		74	365,874	365,874	100.00	9.112					
13850	BOCES PROPERTY	RPTL	408		4	2,218	2,218	100.00	.055					
13870	SPECIAL DISTRICT PROPERTY	RPTL	410		42	18,786	18,786	100.00	.468					
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412		2	1,802	1,802	100.00	.045					
3320	TAX SALE - COUNTY OWNED	RPTL	406(5)		91	1,653	1,653	100.00	.041					
GROUP C TOTAL					874		694,542		17.297					
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	509	458	90.07	.011					
14110	USA OWNED - SPECIFIED USES	STATE L	54		16	10,967	10,967	100.00	.273					
GROUP D TOTAL					20		11,425		.285					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		47	13,223	13,223	100.00	.329					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		419	361,987	361,705	99.92	9.008					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		139	98,221	98,199	99.98	2.446					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		43	16,735	16,702	99.80	.416					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		43	126,391	126,308	99.93	3.146					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		151	61,091	61,091	100.00	1.521					
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		82	20,807	20,807	100.00	.518					
26050	AGRICULTURAL SOCIETY	RPTL	450		14	1,657	1,657	100.00	.041					
26100	VETERANS ORGANIZATION	RPTL	452		19	3,661	3,661	100.00	.091					
26250	HISTORICAL SOCIETY	RPTL	444		28	4,394	4,342	98.83	.108					
2630	INTERDENOMINATIONAL CENTER	RPTL	430		2	689	689	100.00	.017					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		105	27,004	26,916	99.67	.670					
27350	CEMETERY - PRIVATE	RPTL	446		131	10,327	10,327	100.00	.257					
29500	PERFORMING ARTS BUILDINGS	RPTL	427		3	1,031	915	88.70	.023					
GROUP E TOTAL					1,226		746,542		18.592					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.214

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 ULSTER									
21 MUNICIPALITIES									
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		17	41,225	40,905	99.23	1.019
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		5	42,741	30,662	71.74	.764
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		100	187,718	8,430	4.49	.210
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		78	218,929	23,622	10.79	.588
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e		48	35,916	8,328	23.19	.207
GROUP F TOTAL					248		111,947		2.788
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)									
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		20	793	793	100.00	.020
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		3	12,999	12,999	100.00	.324
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		4	13,248	13,248	100.00	.330
28520	NONPROFIT NURSING HOME CO	RPTL	422		1	2,449	2,449	100.00	.061
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		13	3,454	3,454	100.00	.086
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		8	5,985	5,985	100.00	.149
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		4	8,128	7,303	89.85	.182
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		2	1,678	1,678	100.00	.042
GROUP G TOTAL					55		47,909		1.193
GROUP H: AGRICULTURAL AND FOREST PROPERTY									
32252	NYS OWNED REFORESTED LAND	RPTL	534		3	5,483	4,911	89.58	.122
41700	AGRICULTURAL BUILDING	RPTL	483		41	21,940	5,729	26.11	.143
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		929	207,187	87,149	42.06	2.170
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		107	27,482	8,800	32.02	.219
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)		5	1,204	71	5.87	.002
42100	Silos, Storage Tanks, ETC.	RPTL	483-a		2	779	10	1.29	.000
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d		43	17,248	2,140	12.41	.053
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		16	7,227	1,826	25.26	.046
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		240	49,183	20,319	41.31	.506
GROUP H TOTAL					1,386		130,955		3.261

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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 EXEMPT VALUE	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ULSTER	21	MUNICIPALITIES						
COUNTY TOTALS				57,045		4,015,497		
*****	*****	*****	*****	*****	*****	*****	*****	*****

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, 2003 ASSESSMENT ROLLS

PAGE B.216

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 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)	147	15,201	2,701	17.77	.191						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,537	191,989	17,406	9.07	1.229						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,750	205,087	32,732	15.96	2.311						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	342	40,786	6,054	14.84	.428						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	572	572	100.00	.040						
41400	CLERGY	RPTL	460	21	3,160	49	1.54	.003						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,178	99,548	37,239	37.41	2.630						
41834	STAR - ENHANCED	RPTL	425	4,001	449,005	197,239	43.93	13.927						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	6	481	253	52.62	.018						
41854	STAR - BASIC	RPTL	425	12,329	1,634,210	393,070	24.05	27.755						
41864	STAR - BASIC:MFG HOME	RPTL	425	49	2,890	969	33.53	.068						
4190_	PHYSICALLY DISABLED	RPTL	459	10	644	291	45.18	.021						
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	7	557	238	42.71	.017						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	835	59	7.05	.004						
GROUP A TOTAL				21,386		688,872		48.641						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	142	75,378	75,378	100.00	5.322						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	2,156	2,156	100.00	.152						
GROUP B TOTAL				143		77,534		5.475						
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	5	3,820	3,820	100.00	.270						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	85	30,296	30,296	100.00	2.139						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	95	36,836	36,836	100.00	2.601						
13370	CITY OWNED: CEMETERY	RPTL	446	3	612	612	100.00	.043						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	17	1,400	1,400	100.00	.099						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	36	6,509	6,509	100.00	.460						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	284	46,136	46,136	100.00	3.258						
13510	TOWN OWNED: CEMETERY	RPTL	446	82	3,488	3,488	100.00	.246						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	14	7,712	7,712	100.00	.545						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	11	2,979	2,979	100.00	.210						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.217

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 WARREN														
12 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	63	167,758	167,758	100.00	.11.845						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	15	3,212	3,212	100.00	.227						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	26	1,368	1,368	100.00	.097						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	3	73	73	100.00	.005						
GROUP C TOTAL				739		312,199		.22.044						
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)	1	795	795	100.00	.056						
14110	USA OWNED - SPECIFIED USES	STATE L	54	4	4,035	4,035	100.00	.285						
GROUP D TOTAL				5		4,830		.341						
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462	31	3,707	3,707	100.00	.262						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	173	69,651	69,651	100.00	4.918						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	91	41,740	41,665	99.82	2.942						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	50	31,495	31,495	100.00	2.224						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	8	71,959	71,959	100.00	5.081						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	35	13,069	13,069	100.00	.923						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	13	5,285	5,285	100.00	.373						
25400	FRATERNAL ORGANIZATION	RPTL	428	1	156	156	100.00	.011						
26100	VETERANS ORGANIZATION	RPTL	452	12	1,267	1,267	100.00	.090						
26250	HISTORICAL SOCIETY	RPTL	444	7	234	234	100.00	.017						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	34	8,017	8,017	100.00	.566						
27350	CEMETERY - PRIVATE	RPTL	446	25	570	570	100.00	.040						
GROUP E TOTAL				480		247,075		.17.446						
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	18	37,438	37,438	100.00	2.644						
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd	1	600	440	73.29	.031						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	23	61,090	6,228	10.20	.440						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.218

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 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	28	23,692	4,745	20.03	.335					
	GROUP F TOTAL				70		48,851		3.449					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		11	389	389	100.00	.028					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		2	363	363	100.00	.026					
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		3	7,265	7,265	100.00	.513					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	2,521	2,521	100.00	.178					
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		2	6,831	6,728	98.49	.475					
	GROUP G TOTAL				20		17,266		1.219					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		1	252	252	100.00	.018					
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		1	983	983	100.00	.069					
41700	AGRICULTURAL BUILDING	RPTL	483		1	109	14	12.88	.001					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1	184	16	8.46	.001					
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		16	2,889	421	14.56	.030					
42120	TEMPORARY GREENHOUSES	RPTL	483-c		2	479	40	8.37	.003					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		356	25,722	13,503	52.50	.953					
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		48	5,731	2,993	52.23	.211					
	GROUP H TOTAL				426		18,222		1.287					
COUNTY TOTALS														
						23,291		1,416,233						

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, 2003 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						
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)	199	13,014	7,748	59.54	.705							
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	381	29,639	3,312	11.17	.302							
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,258	115,129	13,389	11.63	1.219							
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,574	140,642	27,267	19.39	2.483							
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	259	22,045	3,736	16.95	.340							
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	521	521	100.00	.048							
41400	CLERGY	RPTL	460	19	1,999	89	4.46	.008							
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,409	105,416	32,352	30.69	2.945							
41834	STAR - ENHANCED	RPTL	425	3,999	353,797	185,626	52.47	16.900							
41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	724	157	21.76	.014							
41854	STAR - BASIC	RPTL	425	11,232	1,044,001	345,776	33.12	31.481							
41864	STAR - BASIC:MFG HOME	RPTL	425	16	3,086	393	12.74	.036							
4190	PHYSICALLY DISABLED	RPTL	459	3	200	16	7.97	.001							
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	95	6,201	2,282	36.79	.208							
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	245	19	7.89	.002							
GROUP A TOTAL					20,456		622,683		56.692						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES															
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	77	18,686	18,615	99.62	1.695							
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	26	1,539	1,539	100.00	.140							
GROUP B TOTAL					103		20,154		1.835						
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)	34	37,376	37,376	100.00	3.403							
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	95	7,816	7,816	100.00	.712							
13510	TOWN OWNED: CEMETERY	RPTL	446	89	1,130	1,130	100.00	.103							
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	105	9,961	9,961	100.00	.907							
13660	VILLAGE OWNED: CEMETERY	RPTL	446	8	68	68	100.00	.006							
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	27	1,674	1,674	100.00	.152							
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	32	112,527	112,527	100.00	10.245							
13850	BOCES PROPERTY	RPTL	408	2	8,052	8,052	100.00	.733							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.220

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 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	.023
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)		16	313	313	100.00	.029
GROUP C TOTAL					415		179,173		16.313
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	1,473	1,473	100.00	.134
GROUP D TOTAL					10		1,487		.135
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
21600	CLERGY RESIDENCE	RPTL	462		16	1,543	1,570	101.76	.143
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		151	34,707	34,872	100.48	3.175
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		21	1,466	1,466	100.00	.134
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		29	1,325	1,325	100.00	.121
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		5	13,391	13,223	98.75	1.204
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		24	9,792	9,816	100.24	.894
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		42	18,334	18,334	100.00	1.669
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		9	700	700	100.00	.064
26050	AGRICULTURAL SOCIETY	RPTL	450		4	1,327	1,327	100.00	.121
26100	VETERANS ORGANIZATION	RPTL	452		12	1,254	1,254	100.00	.114
26250	HISTORICAL SOCIETY	RPTL	444		17	897	897	100.00	.082
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		54	5,051	5,051	100.00	.460
27350	CEMETERY - PRIVATE	RPTL	446		37	1,727	1,727	100.00	.157
GROUP E TOTAL					421		91,562		8.336
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY									
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		29	87,237	87,237	100.00	7.943
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272		4	1,436	1,436	100.00	.131
47200	RAILROAD: PARTIALLY EXEMPT	RPTL	489-d&dd		13	11,434	4,340	37.96	.395
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		50	20,799	1,553	7.47	.141
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		84	34,422	6,875	19.97	.626

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.221

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 WASHINGTON											
17 MUNICIPALITIES GROUP F (CONT'D)											
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY											
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		3	8,563	615	7.18	.056		
GROUP F TOTAL					183		102,056		.9292		
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)		3	2,964	2,964	100.00	.270		
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		7	88	88	100.00	.008		
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		3	2,526	2,526	100.00	.230		
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		6	1,152	1,152	100.00	.105		
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		2	164	164	100.00	.015		
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127		2	2,286	2,257	98.75	.206		
GROUP G TOTAL					23		9,151		.833		
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
32252	NYS OWNED REFORESTED LAND	RPTL	534		14	1,518	1,459	96.10	.133		
41700	AGRICULTURAL BUILDING	RPTL	483		145	36,868	6,975	18.92	.635		
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,574	231,256	53,403	23.09	4.862		
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		104	10,415	1,950	18.72	.178		
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		169	48,997	4,479	9.14	.408		
42120	TEMPORARY GREENHOUSES	RPTL	483-c		3	282	8	2.84	.001		
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		12	2,415	908	37.58	.083		
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a		49	6,986	1,973	28.25	.180		
GROUP H TOTAL					2,070		71,155		6.478		
COUNTY TOTALS											
***** 23,705 1,098,362 *****											

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, 2003 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 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)	217	17,512	991	5.66	.063				
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,094	195,104	16,605	8.51	1.060				
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,095	181,661	26,937	14.83	1.719				
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	397	34,429	4,322	12.55	.276				
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	123	123	100.00	.008				
41400	CLERGY	RPTL	460	35	3,612	54	1.51	.004				
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,752	119,721	38,775	32.39	2.475				
41834	STAR - ENHANCED	RPTL	425	5,180	439,984	238,918	54.30	15.250				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	156	38	24.34	.002				
41854	STAR - BASIC	RPTL	425	19,248	1,907,810	592,407	31.05	37.813				
41864	STAR - BASIC:MFG HOME	RPTL	425	4	462	79	17.12	.005				
4190_	PHYSICALLY DISABLED	RPTL	459	13	2,567	275	10.72	.018				
4193_	PERSON W/DISABILITY & LTD INC	RPTL	459-c	8	669	230	34.34	.015				
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	74	6	8.15	.000				
GROUP A TOTAL				31,047		919,760		58.707				
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	197	70,932	70,932	100.00	4.528				
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	331	331	100.00	.021				
GROUP B TOTAL				202		71,263		4.549				
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	94	48,555	48,555	100.00	3.099				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	202	54,569	54,569	100.00	3.483				
13510	TOWN OWNED: CEMETERY	RPTL	446	19	1,185	1,185	100.00	.076				
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	5	1,365	1,365	100.00	.087				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	171	25,176	25,125	99.80	1.604				
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	914	914	100.00	.058				
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	1,344	1,344	100.00	.086				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	86	158,384	158,384	100.00	10.109				
13850	BOCES PROPERTY	RPTL	408	2	9,699	9,699	100.00	.619				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.223

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 WAYNE														
15 MUNICIPALITIES GROUP C (CONT'D)														
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412		12	1,286	1,286	100.00	.082					
GROUP C TOTAL					613		302,426		19.304					
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	4,678	4,678	100.00	.299					
GROUP D TOTAL					16		4,678		.299					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		46	5,265	5,265	100.00	.336					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		155	31,783	31,783	100.00	2.029					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		24	2,749	2,749	100.00	.176					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		8	942	942	100.00	.060					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		7	23,054	23,054	100.00	1.472					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		7	3,975	3,975	100.00	.254					
2530	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		86	15,810	15,810	100.00	1.009					
25400	FRATERNAL ORGANIZATION	RPTL	428		7	463	463	100.00	.030					
26050	AGRICULTURAL SOCIETY	RPTL	450		4	2,168	2,168	100.00	.138					
26100	VETERANS ORGANIZATION	RPTL	452		19	2,146	2,146	100.00	.137					
26250	HISTORICAL SOCIETY	RPTL	444		12	990	990	100.00	.063					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		23	4,086	4,086	100.00	.261					
27350	CEMETERY - PRIVATE	RPTL	446		71	2,712	2,709	99.90	.173					
GROUP E TOTAL					469		96,140		6.137					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		51	56,494	56,494	100.00	3.606					
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd		5	725	725	100.00	.046					
2970	PROPERTY WDRAWN FM FORECLOSE	RPTL	1138		2	37	37	100.00	.002					
4760	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		156	65,361	7,264	11.11	.464					
4761	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		77	41,755	7,063	16.92	.451					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.224

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 WAYNE												
15 MUNICIPALITIES GROUP F (CONT'D)												
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY												
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	1,310	737	56.27	.047				
GROUP F TOTAL				293		72,320		4.616				
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)												
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	6	1,255	1,255	100.00	.080				
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	1	11	11	100.00	.001				
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L	36-a(2)	54	9,240	9,240	100.00	.590				
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	1	1,137	1,137	100.00	.073				
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	8	1,419	1,419	100.00	.091				
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	1	583	583	100.00	.037				
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L	577,654-a	1	879	858	97.70	.055				
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L	125 & 127	2	2,505	2,461	98.25	.157				
GROUP G TOTAL				74		16,964		1.083				
GROUP H: AGRICULTURAL AND FOREST PROPERTY												
41700	AGRICULTURAL BUILDING	RPTL	483	242	49,621	10,157	20.47	.648				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,175	402,490	67,317	16.73	4.297				
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	55	6,017	1,421	23.61	.091				
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	29	3,981	356	8.94	.023				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	22	9,388	622	6.62	.040				
42120	TEMPORARY GREENHOUSES	RPTL	483-c	10	1,221	321	26.29	.021				
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	82	14,690	2,242	15.26	.143				
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	7	1,154	217	18.79	.014				
GROUP H TOTAL				2,622		82,653		5.276				
COUNTY TOTALS												
*****35,351*****1,566,693*****												

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, 2003 ASSESSMENT ROLLS

PAGE B.225

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 WAYNE			15 MUNICIPALITIES			GROUP I (CONT'D)				
COUNTY TOTALS						35,351	1,566,693			

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, 2003 ASSESSMENT ROLLS

PAGE B.226

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 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)	79	43,675	8,937	20.46	.015						
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	9,905	4,636,184	819,709	17.68	.1382						
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	7,814	5,475,636	239,877	4.38	.404						
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	7,544	5,179,771	381,782	7.37	.644						
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	801	1,025,264	35,453	3.46	.060						
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	23	11,398	10,706	93.93	.018						
41400	CLERGY	RPTL	460	145	61,185	5,811	9.50	.010						
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	6,665	4,058,929	870,371	21.44	.1467						
4181	LIVING QUARTERS-SNRS/DISABLD	RPTL	467-d	2	1,399	269	19.27	.001						
41834	STAR - ENHANCED	RPTL	425	20,119	9,306,653	3,337,125	35.86	.5.625						
41836	STAR - ENHANCED	RPTL	425	4,376	2,299,538	576,140	25.05	.971						
41854	STAR - BASIC	RPTL	425	120,098	67,224,331	12,390,969	18.43	.20.887						
41856	STAR - BASIC	RPTL	425	16,154	6,175,036	1,421,227	23.02	.2.396						
4190	PHYSICALLY DISABLED	RPTL	459	18	9,516	2,699	28.37	.005						
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	113	256,636	13,243	5.16	.022						
4196	HISTORIC PROPERTY	RPTL	444-a	1	589	110	18.69	.000						
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	3	2,137	331	15.47	.001						
GROUP A TOTAL					193,860		20,114,759		33.906					
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	1,439	3,363,492	3,363,492	100.00	.5.670						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	61	243,068	243,068	100.00	.410						
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	19	98,185	98,185	100.00	.166						
12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	2	10,806	2,337	21.63	.004						
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	1	20,966	20,966	100.00	.035						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	0	0	100.00	.000						
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	13	27,491	27,491	100.00	.046						
GROUP B TOTAL					1,536		3,755,539		6.331					
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS														
10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	38	58,730	58,730	100.00	.099						
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	631	5,505,466	5,505,466	100.00	.9.280						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.227

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														
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L	411	3	331,669	331,669	100.00	.559						
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	376	376	100.00	.001						
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	1,132	3,364,784	3,398,902	101.01	5.729						
13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	51	585,872	513,546	87.65	.866						
13370	CITY OWNED: CEMETERY	RPTL	446	7	67,938	67,938	100.00	.115						
1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	4	297	297	100.00	.001						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	6	2,167	2,167	100.00	.004						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,938	717,374	716,094	99.82	1.207						
13510	TOWN OWNED: CEMETERY	RPTL	446	11	1,874	1,874	100.00	.003						
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	1	1,641	208	12.66	.000						
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	10	33,222	33,222	100.00	.056						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	3	586	586	100.00	.001						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	1,046	699,986	699,986	100.00	1.180						
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	39	8,107	8,107	100.00	.014						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	21	1,964	1,964	100.00	.003						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	370	5,513,285	5,513,285	100.00	9.293						
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL	410-a	5	1,296	1,296	100.00	.002						
13850	BOCES PROPERTY	RPTL	408	23	84,395	84,395	100.00	.142						
13870	SPECIAL DISTRICT PROPERTY	RPTL	410	55	34,054	34,054	100.00	.057						
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	17	353,409	353,409	100.00	.596						
3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	1	291	291	100.00	.001						
3340_	TAX SALE - CITY OWNED	RPTL	406(5)	31	7,968	7,968	100.00	.013						
3355_	TAX SALE - TOWN OWNED	RPTL	406(5)	100	1,786	1,786	100.00	.003						
GROUP C TOTAL				5,544		17,337,616		29.225						
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)	28	356,319	356,319	100.00	.601						
14110	USA OWNED - SPECIFIED USES	STATE L	54	33	1,234,373	1,234,373	100.00	2.081						
14200	FOREIGN GOVT: EMBASSY	RPTL	418	61	77,726	77,726	100.00	.131						
14210	FOREIGN GOVT: CONSULATE	VIENNA CON I		4	8,073	8,073	100.00	.014						
14220	FOREIGN GOVT: MISSION	VIENNA CON I		7	9,257	9,257	100.00	.016						
GROUP D TOTAL				133		1,685,748		2.842						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.228

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 E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES															
21600	CLERGY RESIDENCE	RPTL	462	225	241,925	241,537	99.84	.407							
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	1,095	2,939,488	2,937,824	99.94	4.952							
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	289	2,804,437	2,804,098	99.99	4.727							
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	193	899,656	792,596	88.10	1.336							
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	51	1,828,331	1,942,604	106.25	3.275							
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	153	423,747	423,037	99.83	.713							
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	352	346,068	343,395	99.23	.579							
25400	FRATERNAL ORGANIZATION	RPTL	428	9	43,951	43,951	100.00	.074							
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a	26	30,850	30,850	100.00	.052							
26050	AGRICULTURAL SOCIETY	RPTL	450	4	1,643	1,643	100.00	.003							
26100	VETERANS ORGANIZATION	RPTL	452	33	20,075	20,075	100.00	.034							
26250	HISTORICAL SOCIETY	RPTL	444	23	28,128	28,128	100.00	.047							
2630_	INTERDENOMINATIONAL CENTER	RPTL	430	1	602	602	100.00	.001							
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	1	356	356	100.00	.001							
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	70	58,937	58,937	100.00	.099							
27350	CEMETERY - PRIVATE	RPTL	446	163	289,853	289,853	100.00	.489							
29300	HOSPITAL CORP: CITY BENEFIT	RPTL	438	5	265,825	265,825	100.00	.448							
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL	438	5	17,369	17,369	100.00	.029							
29500	PERFORMING ARTS BUILDINGS	RPTL	427	2	5,482	5,482	100.00	.009							
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	2	1,095	815	74.39	.001							
GROUP E TOTAL					2,702	10,248,977		17.276							
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	146	1,538,733	1,538,733	100.00	2.594							
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	1	1,182	1,182	100.00	.002							
19950	MUNICIPAL RAILROAD	RPTL	456	73	321,736	321,736	100.00	.542							
27200	RAILROAD - WHOLLY EXEMPT	RPTL	489-d&dd	77	164,625	164,625	100.00	.278							
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	2	4,828	4,828	100.00	.008							
2745_	ELECTRIC GENERATING FACILITIES	RPTL	485	3	1,625,474	1,625,474	100.00	2.740							
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	68	249,199	40,179	16.12	.068							
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	4	84,567	10,444	12.35	.018							
4767_	IMPROVEMENTS IN EMPIRE ZONES	RPTL	485-e	27	59,136	35,602	60.20	.060							
47700	FALLOUT SHELTER FACILITIES	RPTL	479	3	17,773	166	.93	.000							

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.229

PROPERTY TAX EXEMPTION: GROUP	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 WESTCHESTER														
25 MUNICIPALITIES														
GROUP F (CONT'D)														
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
4780_	IMPROVED PROP PURSNT TO ADA	RPTL	459-a		1	652	59	.899	.000					
GROUP F TOTAL					405		3,743,028		6.309					
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)														
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506		28	30,634	30,634	100.00	.052					
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560		162	89,353	89,353	100.00	.151					
18080	MUNI HSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)		24	129,397	129,397	100.00	.218					
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)		9	67,187	67,187	100.00	.113					
18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-b,c, 53		97	440,733	440,733	100.00	.743					
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272		2	19,185	19,185	100.00	.032					
18600	USA:UNDER PURCHASE CONTRACT	RPTL	400(2)		5	182,638	182,638	100.00	.308					
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		10	212,599	212,599	100.00	.358					
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		8	211,187	211,187	100.00	.356					
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422		2	35,468	35,468	100.00	.060					
28520	NONPROFIT NURSING HOME CO	RPTL	422		3	58,149	58,149	100.00	.098					
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422		15	18,710	18,710	100.00	.032					
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422		14	32,462	32,462	100.00	.055					
38260	MUNI HSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)		2	52,766	51,801	98.17	.087					
4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L	33(1)(a)		2	32,430	29,059	89.61	.049					
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556		3	73,544	73,544	100.00	.124					
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a		15	299,917	273,362	91.15	.461					
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127		13	207,523	192,075	92.56	.324					
GROUP G TOTAL					414		2,147,543		3.620					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
41700	AGRICULTURAL BUILDING	RPTL	483		8	9,042	3,070	33.95	.005					
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		13	9,790	2,938	30.02	.005					
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306		98	148,295	57,909	39.05	.098					
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		2	4,668	288	6.16	.001					
47450	FORESTLAND UNDER FISHER ACT	RPTL	480		2	3,212	430	13.39	.001					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.230

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 WESTCHESTER			25	MUNICIPALITIES	GROUP H (CONT'D)						
GROUP H: AGRICULTURAL AND FOREST PROPERTY											
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	55	52,485	18,482	35.21	.031		
	GROUP H TOTAL				178		83,117		.140		
COUNTY TOTALS											

204,857											
59,324,692											

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, 2003 ASSESSMENT ROLLS

PAGE B.231

GROUP	PROPERTY TAX EXEMPTION:		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			
	CODE	DESCRIPTION				(000)	(000)					
COUNTY OF WYOMING												
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)	104	7,208	3,023	41.94	.382				
4110	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	107	8,025	991	12.35	.125				
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,006	89,700	8,267	9.22	1.046				
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	957	80,456	13,111	16.30	1.658				
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	191	17,357	2,301	13.26	.291				
41400	CLERGY	RPTL	460	22	1,657	34	2.02	.004				
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	224	14,724	5,844	39.69	.739				
41834	STAR - ENHANCED	RPTL	425	2,348	199,889	114,161	57.11	14.439				
41844	STAR - ENHANCED: MFG HOME	RPTL	425	13	3,498	539	15.39	.068				
41854	STAR - BASIC	RPTL	425	8,354	762,035	256,312	33.64	32.419				
41864	STAR - BASIC:MFG HOME	RPTL	425	14	3,435	243	7.09	.031				
4950	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	2	6,735	6,606	98.09	.836				
GROUP A TOTAL					13,342		411,432		52.038			
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES												
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	56	37,835	37,835	100.00	4.785				
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	13	1,775	1,775	100.00	.225				
GROUP B TOTAL					69		39,610		5.010			
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS												
13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	22	15,451	15,451	100.00	1.954				
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	93	11,550	11,550	100.00	1.461				
13510	TOWN OWNED: CEMETERY	RPTL	446	27	766	766	100.00	.097				
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	113	15,068	15,068	100.00	1.906				
1374	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	137	137	100.00	.017				
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	10	19,662	19,662	100.00	2.487				
GROUP C TOTAL					271		62,634		7.922			
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	.025				

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.232

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 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	405	405	100.00	.051					
GROUP D TOTAL					4		602		.076					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	201	28,901	28,901	100.00	3.656						
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	32	67,695	67,695	100.00	8.562						
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	3	600	600	100.00	.076						
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	1	25,820	25,820	100.00	3.266						
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	19	8,065	8,065	100.00	1.020						
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	35	4,316	4,264	98.79	.539						
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	5	1,285	1,285	100.00	.163						
26050	AGRICULTURAL SOCIETY	RPTL	450	7	268	268	100.00	.034						
26100	VETERANS ORGANIZATION	RPTL	452	10	702	702	100.00	.089						
26250	HISTORICAL SOCIETY	RPTL	444	3	230	230	100.00	.029						
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	24	2,198	2,198	100.00	.278						
27350	CEMETERY - PRIVATE	RPTL	446	76	2,301	2,301	100.00	.291						
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	1	3	3	100.00	.000						
GROUP E TOTAL					417		142,332		18.002					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	36	44,670	44,670	100.00	5.650						
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b	65	22,147	1,723	7.78	.218						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	20	4,484	863	19.24	.109						
GROUP F TOTAL					121		47,256		5.977					
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	63	8.96	.008						
GROUP G TOTAL					1		63		.008					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.233

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 WYOMING					16 MUNICIPALITIES								
GROUP H: AGRICULTURAL AND FOREST PROPERTY													
41700	AGRICULTURAL BUILDING	RPTL	483		272	69,859	22,461	32.15	2.841				
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305		1,884	214,616	55,612	25.91	7.034				
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306		183	15,750	4,487	28.49	.568				
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a		234	65,373	4,067	6.22	.514				
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					2,576		86,709		10.967				
COUNTY TOTALS					16,801		790,638						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.234

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS														
4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	94	8,440	379	4.49	.067						
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	651	63,916	5,707	8.93	1.007						
4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	695	75,416	10,379	13.76	1.831						
4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	172	16,750	2,327	13.89	.410						
41400	CLERGY	RPTL	460	18	1,767	30	1.71	.005						
4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	333	21,769	8,197	37.65	1.446						
41834	STAR - ENHANCED	RPTL	425	1,784	175,758	86,500	49.22	15.257						
41844	STAR - ENHANCED: MFG HOME	RPTL	425	17	1,322	423	31.99	.075						
41854	STAR - BASIC	RPTL	425	4,615	501,111	146,615	29.26	25.861						
41864	STAR - BASIC:MFG HOME	RPTL	425	47	2,685	1,198	44.64	.211						
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	626	10	1.55	.002						
GROUP A TOTAL				8,430		261,765		46.171						
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES														
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	37	7,636	7,636	100.00	1.347						
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2	48	48	100.00	.008						
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	5	902	902	100.00	.159						
GROUP B TOTAL				44		8,586		1.515						
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)	27	36,085	36,085	100.00	6.365						
13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	58	6,487	6,487	100.00	1.144						
13510	TOWN OWNED: CEMETERY	RPTL	446	28	3,959	3,959	100.00	.698						
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	1	118	118	100.00	.021						
13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	72	11,190	11,190	100.00	1.974						
13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	135	135	100.00	.024						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	12	2,594	2,594	100.00	.458						
13800	SCHOOL DISTRICT PROPERTY	RPTL	408	22	22,358	22,358	100.00	3.944						
GROUP C TOTAL				225		82,935		14.629						

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.235

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 YATES														
9 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		3	1,426	1,426	100.00	.252					
GROUP D TOTAL					3		1,426		.252					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES														
21600	CLERGY RESIDENCE	RPTL	462		7	487	487	100.00	.086					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a		97	23,925	23,925	100.00	4.220					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a		33	44,507	44,506	100.00	7.850					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a		2	299	299	100.00	.053					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a		8	16,415	16,415	100.00	2.895					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a		7	3,414	3,414	100.00	.602					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b		27	4,106	4,106	100.00	.724					
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486		1	112	112	100.00	.020					
25600	NONPROFIT HEALTH MAINT ORG	RPTL	486-a		6	1,862	1,862	100.00	.328					
26050	AGRICULTURAL SOCIETY	RPTL	450		1	171	171	100.00	.030					
26100	VETERANS ORGANIZATION	RPTL	452		7	731	731	100.00	.129					
26250	HISTORICAL SOCIETY	RPTL	444		4	367	367	100.00	.065					
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)		12	1,833	1,833	100.00	.323					
27350	CEMETERY - PRIVATE	RPTL	446		25	219	219	100.00	.039					
GROUP E TOTAL					237		98,447		17.365					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY														
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a		14	15,401	15,401	100.00	2.717					
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL	485-b		58	17,271	975	5.65	.172					
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b		84	24,819	2,807	11.31	.495					
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a		1	2,849	2,849	100.00	.502					
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477		2	13,968	10,250	73.38	1.808					
GROUP F TOTAL					159		32,282		5.694					
GROUP H: AGRICULTURAL AND FOREST PROPERTY														
32252	NYS OWNED REFORESTED LAND	RPTL	534		7	482	482	100.00	.085					
33302	COUNTY REFORESTATION LAND	RPTL	406(6)		20	25	25	100.00	.004					

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.236

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 YATES															
9 MUNICIPALITIES GROUP H (CONT'D)															
GROUP H: AGRICULTURAL AND FOREST PROPERTY															
41700	AGRICULTURAL BUILDING	RPTL	483	483	73,100	11,124	15.22	1.962							
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,138	171,985	63,661	37.02	11.229							
41730	AGRICULTURAL LAND NOT IN DIST	AG-MKTS L	306	2	171	83	48.42	.015							
41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	9	962	112	11.63	.020							
42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	244	68,665	3,104	4.52	.548							
42120	TEMPORARY GREENHOUSES	RPTL	483-c	15	4,298	43	1.01	.008							
42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	1	249	103	41.14	.018							
47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	22	2,820	1,074	38.10	.190							
GROUP H TOTAL						1,941	79,811		14.078						
COUNTY TOTALS						11,040	566,938								

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, 2003 ASSESSMENT ROLLS

PAGE B.237

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				
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)	20,999	10,511,239	1,003,154	9.54	.487
4112	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	16,811	14,711,340	768,684	5.23	.373
4113	VETERANS-WARTIME/COMBAT	RPTL	458-a	19,801	15,565,599	1,502,853	9.65	.729
4114	VETERANS-WARTIME/DISABLED	RPTL	458-a	2,802	5,890,282	149,043	2.53	.072
41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	15	7,872	7,727	98.15	.004
41400	CLERGY	RPTL	460	818	845,413	23,229	2.75	.011
4180	PERSON AGED 65 YRS OR OLDER	RPTL	467	29,792	14,647,442	3,904,117	26.65	1.893
41836	STAR - ENHANCED	RPTL	425	84,306	47,629,927	3,388,257	7.11	1.643
41856	STAR - BASIC	RPTL	425	449,667	317,964,765	9,473,290	2.98	4.594
41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	237	9	3.93	.000
4193	PERSON W/DISABILITY & LTD INC	RPTL	459-c	647	6,399,873	91,497	1.43	.044
41950	1-2 FAMILY DWELLINGS IN NYC	RPTL	421-b	13,654	6,244,223	3,047,707	48.81	1.478
GROUP A TOTAL				639,313		23,359,567		11.329
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
12100	NY STATE OWNED PROPERTY	RPTL	404(1)	1,014	4,310,613	4,307,940	99.94	2.089
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2,821	10,825,739	10,826,358	100.01	5.251
GROUP B TOTAL				3,835		15,134,298		7.340
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	7,032	62,811,167	62,516,544	99.53	30.319
13920	NYC EDUCATNAL CONSTRCTN FUND	EDUC L	468	59	1,419,971	1,415,450	99.68	.687
13940	NYC CULTURAL RESOURCES TRUST	GEN MUNY L	327	13	40,185	40,185	100.00	.020
13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L	7400	42	2,474,825	2,469,519	99.79	1.198
GROUP C TOTAL				7,146		66,441,698		32.223
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)	292	5,449,522	4,974,224	91.28	2.412
14200	FOREIGN GOVT: EMBASSY	RPTL	418	222	524,368	486,851	92.85	.236
14210	FOREIGN GOVT: CONSULATE	VIENNA CON L		66	129,582	120,981	93.36	.059
14400	U.N. OR SIMILAR ORGANIZATION	RPTL	416	5	440,642	439,592	99.76	.213
14410	U.N. DEVELOPMENT DISTRICT	MCK UCON L	9613	8	206,510	189,013	91.53	.092

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 5.37 CLASS 2 - 39.03 CLASS 3 - 45.00 CLASS 4 - 41.15

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 ASSESSMENT ROLLS

PAGE B.238

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											
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	35	10,739,935	10,739,085	99.99	5.208					
14640	NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L	6515	104	4,585,001	4,098,248	89.38	1.988					
GROUP D TOTAL					732	21,047,994		10.208					
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES													
21600	CLERGY RESIDENCE	RPTL	462	1,370	4,737,289	2,060,935	43.50	1.000					
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	6,660	7,034,757	6,564,216	93.31	3.184					
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	2,024	7,752,854	7,549,792	97.38	3.662					
25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1,866	2,153,871	2,106,196	97.79	1.022					
25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	1,220	8,053,358	7,929,749	98.47	3.846					
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	183	500,757	479,648	95.78	.233					
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	221	407,273	368,881	90.57	.179					
25400	FRATERNAL ORGANIZATION	RPTL	428	9	35,873	35,740	99.63	.017					
25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	17	98,142	98,142	100.00	.048					
26000	PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACT ¹		3	214,622	214,622	100.00	.104					
26100	VETERANS ORGANIZATION	RPTL	452	94	21,567	20,112	93.25	.010					
26350	FIRE PATROL & SALVAGE CORPS	RPTL	468	3	1,887	1,887	100.00	.001					
26500	NYC INST OF ARTS & SCIENCE	RPTL	424	11	53,715	49,880	92.86	.024					
27350	CEMETERY - PRIVATE	RPTL	446	187	988,778	988,772	100.00	.480					
29150	OPERA HOUSE	RPTL	426	4	363,777	363,397	99.90	.176					
2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434	5	119,022	119,022	100.00	.058					
29500	PERFORMING ARTS BUILDINGS	RPTL	427	5	245,832	245,832	100.00	.119					
29650	SOLDIER MONUMENT CORPORATN	RPTL	442	8	3,327	3,303	99.28	.002					
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL	464(1)	14	65,152	2,161	3.32	.001					
49200	THEATER CORP:ACT OF CONGRESS	RPTL	432	1	1,717	1,717	100.00	.001					
GROUP E TOTAL					13,905	29,204,004		14.163					
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY													
14610	NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L	6611	7	27,215	27,215	100.00	.013					
17010	NYC OWNED RAILROAD PROPERTY	RAP TRAN L	103	345	11,071,367	11,054,891	99.85	5.361					
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL	412-a	699	2,699,126	2,665,842	98.77	1.293					
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	76	3,441,883	3,439,656	99.94	1.668					
19950	MUNICIPAL RAILROAD	RPTL	456	2	10,775	10,775	100.00	.005					
27250	RAILROAD - AMTRAK	U S PUB L	45-546b	14	1,173,376	1,173,501	100.01	.569					

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 5.37 CLASS 2 - 39.03 CLASS 3 - 45.00 CLASS 4 - 41.15

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2003 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						
						(000)	(000)								
NEW YORK CITY (ALL 5 BOROUGHS)															
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY															
GROUP F CONT'D															
27500	WATERWORKS CORP IN NYC	RPTL	485-d	112	221,065	221,065	100.00	.107							
47650	IND/COMM-NYC I&C BOARD CERT	RPTL	489-ddd	72	264,799	35,307	13.33	.017							
47660	IND/COMM-NYC FINANCE CERTIF	RPTL	489-bbbb	4,617	19,079,968	6,563,500	34.40	3.183							
47680	MIXED USE PROPERTIES IN NYC	RPTL	489-bbbbb	1	1,936	547	28.25	.000							
47700	FALLOUT SHELTER FACILITIES	RPTL	479	4	238	4	1.74	.000							
47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	7	8,449	193	2.28	.000							
49000	ARENA USED BY NHL & NBA: NYC	RPTL	429	1	235,990	235,990	100.00	.115							
49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	18	2,001,961	19,755	.99	.010							
GROUP F TOTAL					5,975		25,448,241		12.342						
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)															
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	377	1,051,455	968,260	92.09	.470							
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	1,317	5,917,202	5,861,859	99.06	2.843							
25800	LOW INCOME HOUSING IN NYC	RPTL	420-c	368	480,838	466,042	96.92	.226							
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	68	410,983	393,227	95.68	.191							
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	64	1,361,718	1,357,727	99.71	.659							
4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489	14,525	3,599,416	1,733,797	48.17	.841							
4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696	9,326	556,371	364,941	65.59	.177							
4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556	11	118,290	96,928	81.94	.047							
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a	354	5,882,823	5,743,105	97.63	2.785							
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	279	1,143,195	1,129,479	98.80	.548							
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	397	1,532,372	1,357,575	88.59	.658							
48743	LOW-INCM TURNKY/ENHCED HSNG	P H FI L	1106-h	1,227	695,923	399,857	57.46	.194							
48800	NEW MULTIPLE DWELLINGS: NYC	RPTL	421-a	19,119	6,507,536	5,061,280	77.78	2.455							
48820	MULTI DWELLING: NYC CONVRSNS	RPTL	421-g	105	978,088	624,006	63.80	.303							
GROUP G TOTAL					47,537		25,558,083		12.395						
CITY TOTALS															

718,443															
206,193,885															

