



**Department of
Taxation and Finance**

June 2025

Exemptions From Real Property Taxation in New York State

2024 County, City & Town Assessment Rolls

Amanda Hiller
Acting Tax Commissioner

Michael Shollar
Executive Deputy Commissioner

Contents

Introduction	1
--------------	---

List of Figures and Tables

Figure 1: Distribution of Exemptions by Type and Ownership 2024	2
Table 1: Real Property Tax Exemptions by Property Group, 2024 Assessment Rolls	3
Table 2: Geographic Areas with Highest and Lowest Incidence of Exempt Value, 2024 Assessment Rolls	4
Table 3: Exemptions for County Purposes: Counties Ranked by Percent of Value Exempt, 2024 Assessment Rolls	5
Table 4: Exemptions for County Purposes: Cities Ranked by Percent of Value Exempt, 2024 Assessment Rolls	6
Table 5: Exemptions for County Purposes: Town with Over 50 Percent Full Value Exempt, 2024 Assessment Rolls	7
Table 6: Geographic Areas with Highest and Lowest Incidence of Local-Option Exempt Value, 2024 Assessment Rolls	8
Table 7: Exempt Value Attributable to Local Options, Counties Ranked by Percent of Exempt Value, 2024 Assessment Rolls	9
Table 8: City/Town Distribution of Percent Total Exempt Value Attributable to Local-Options Exemptions, 2024 Assessment Rolls	10

Appendix A	Codes and Terms Used	A-1
	Explanation of Codes and Terms	A-3
	Used Abbreviations Used	A-6
	Legal References	A-6
	Other Abbreviations	A-6
Appendix B	Detailed Exemption Data, by County and Municipality	B.1
	Table B1: County Level Summary of Exemptions, 2024 Assessment Rolls	B.3
	Table B2: Municipal Summary of Exemptions, 2024 Assessment Rolls (no longer available in this report; data available at http://orps1.orpts.ny.gov/cfapps/MuniPro/)	---
	Table B3: County Level Summary of Exemptions by Type, 2024 Assessment Rolls	B.7
	Table B4: Statewide Summary of Exemptions, by Property Group and Exemption Code, 2024 Assessment Rolls	B.19
	Table B5: Summary of Exemptions, by County, Property Group, and Exemption Codes, 2024 Assessment Rolls	B.33

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 considerations.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 2024 assessment rolls prepared by local assessors throughout New York.² It covers town, city, and county rolls (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 on the rolls. Although the overwhelming majority of reported exemptions could be related to specific legal provisions through the standardized reporting system provided by the NYS Department of Taxation and Finance, Office of Real

¹Most 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.

²The 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.

Property Tax Service (ORPTS), a very small percentage could not be classified because incorrect codes were used, and are thus omitted from certain tables in this report. Similarly, any errors made by assessors in determining the value of a parcel, or the extent to which this value is exempt from taxation, will appear in the data contained herein. Also, experience has shown that some assessors may not keep the values placed on wholly exempt property fully up to date, as valuation of such property has, for the most part, no effect on local tax revenue. Incorrect assessed values may overstate or understate the effect of exemptions on local tax bases.

The remainder of the report represents a summary of the 2024 statewide statistics on exempt property in graphic and tabular format, followed by Appendix A, which contains a list of abbreviations and definitions for terms used in the detailed tables that comprise Appendix B.

Distribution of Exemptions By Type of Ownership (2024)

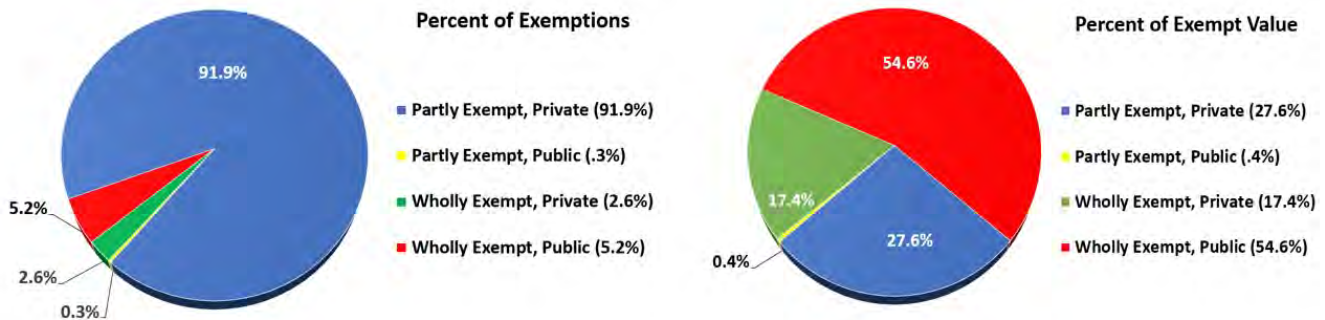


Figure 1

Table 1
Real Property Tax Exemptions by Property Class
2024 Assessment Rolls

Group		Number of Exemptions	Equalized Exempt Value (\$000)
A.	Residential Property other than Multiple Dwellings Non-Residential Property Owned by Certain Individuals	2,473,727	194,667,583
B.	Property of New York State Government and Agencies	21,512	139,928,774
C.	Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts	115,424	279,301,041
D.	Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes	4,886	72,963,929
E.	Property of Private Community Service Organizations, Social Organizations, and Professional Societies	71,762	169,194,637
F.	Industrial, Commercial, and Public Service Property	18,834	95,929,344
G.	Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)	86,538	114,882,547
H.	Agricultural and Forest Property	116,010	15,091,763
	Total, Valid Exemption Codes	2,908,693	1,081,959,618
	Invalid Codes	3,807	1,977,441
	TOTAL	2,912,500	1,083,937,059

Table 2
Exemptions for County Purposes: Geographic Areas with Highest and
Lowest Incidence of Exempt Value, 2024 Assessment Rolls

A. TEN WITH HIGHEST INCIDENCE						
Rank	Counties		Cities		Towns	
		Percent Exempt		Percent Exempt		Percent Exempt
1	Tompkins	37.89%	Salamanca (Cat.)	68.88%	Scriba (Osw.)	84.02%
2	Seneca	37.04%	Rensselaer (Ren.)	66.93%	Alfred (All.)	78.73%
3	Oswego	36.01%	Ithaca (Tom.)	58.39%	Blenheim (Scho.)	74.24%
4	St Lawrence	35.50%	Albany (Alb.)	55.09%	Romulus (Sen.)	74.04%
5	Oneida	33.49%	Syracuse (Ono.)	51.05%	Marcy (One.)	71.80%
6	Niagara	31.37%	Ogdensburg (St. L.)	49.40%	Ashford (Cat.)	71.04%
7	Allegany	30.56%	Peekskill (Wes.)	49.21%	Greenwood (Ste.)	70.16%
8	Schoharie	30.52%	Geneva (Ont.)	48.16%	Massena (St. L.)	68.40%
9	Albany	29.22%	Oneonta (Ots.)	47.18%	Verona (One.)	68.00%
10	Wyoming	28.54%	Watervliet (Alb.)	46.20%	Lewiston (Nia.)	66.23%

B. TEN WITH LOWEST INCIDENCE						
Rank	Counties		Cities		Towns	
		Percent Exempt		Percent Exempt		Percent Exempt
1	Hamilton	8.05%	Mechanicville (Sar.)	7.72%	Benson (Ham.)	0.96%
2	Putnam	9.44%	Tonawanda (Eri.)	11.98%	Inlet I (Ham.)	1.83%
3	Warren	9.88%	Sherrill (One.)	12.30%	Arietta (Ham.)	1.96%
4	Saratoga	12.33%	Lockport (Nia.)	12.59%	Stratford (Ful.)	2.70%
5	Washington	12.49%	Rye (Wes.)	13.24%	Hope (Ham.)	2.80%
6	Ulster	13.51%	Beacon (Dut.)	14.10%	Dresden (Was.)	3.00%
7	Columbia	14.09%	Long Beach (Nas.)	14.23%	Bolton (War.)	3.08%
8	Greene	15.03%	North Tonawanda (Nia.)	15.51%	Ellicottville (Cat.)	3.08%
9	Fulton	15.53%	Saratoga Springs (Sar.)	17.99%	Bleecker (Ful.)	3.17%
10	Rockland	16.10%	Lackawanna (Eri.)	19.24%	Horicon (War.)	3.23%

Table 3
Exemptions for County Purposes: Counties Ranked by Percent of Full Value Exempt,
2024 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	7,055	6,982,276	37.89%	30	Otsego	6,756	1,670,652	20.60%
2	Seneca	4,922	2,040,783	37.04%	31	Madison	8,401	1,621,689	20.45%
3	Oswego	11,162	5,176,411	36.01%	32	Clinton	8,900	1,918,382	20.39%
4	St Lawrence	12,542	4,460,170	35.50%	33	Chenango	6,129	879,872	20.15%
5	Oneida	21,295	8,981,663	33.49%	34	Dutchess	19,963	11,763,909	19.77%
6	Niagara	18,604	8,937,175	31.37%	35	Suffolk	119,317	122,587,631	19.62%
7	Allegany	7,148	1,370,503	30.56%	36	Orleans	5,539	656,170	19.49%
8	Schoharie	5,104	1,574,800	30.52%	37	Chemung	7,279	1,477,019	19.36%
9	Albany	21,149	15,376,705	29.22%	38	Herkimer	6,577	1,710,190	19.18%
10	Wyoming	7,127	1,415,700	28.54%	39	Ontario	10,817	3,428,856	18.66%
11	Jefferson	11,787	4,265,206	27.87%	40	Nassau	111,344	81,005,105	18.62%
12	Tioga	4,998	1,394,538	26.62%	41	Wayne	9,769	1,893,287	18.24%
13	Rensselaer	12,431	5,907,708	26.13%	42	Orange	24,562	12,324,910	17.95%
14	Cattaraugus	10,549	2,433,249	26.02%	43	Erie	70,907	22,546,474	17.69%
15	Broome	13,270	4,685,222	25.53%	44	Monroe	55,269	15,723,908	17.64%
16	Yates	4,590	1,341,042	24.97%	45	Schuyler	3,187	525,197	17.07%
17	Chautauqua	16,257	3,574,217	24.64%	46	Delaware	5,333	1,784,772	16.43%
18	Montgomery	6,364	1,254,408	24.41%	47	Essex	5,335	1,943,852	16.15%
19	Livingston	7,662	1,711,206	24.18%	48	Rockland	15,874	11,293,502	16.10%
20	Onondaga	38,923	13,580,129	23.53%	49	Fulton	5,016	1,006,734	15.53%
21	Lewis	5,122	969,104	23.52%	50	Greene	5,553	1,914,971	15.03%
22	Steuben	15,144	2,461,269	23.34%	51	Columbia	7,621	2,366,782	14.09%
23	Genesee	8,223	1,293,134	22.55%	52	Ulster	14,565	5,175,224	13.51%
24	Franklin	5,068	1,648,758	22.39%	53	Washington	8,040	1,045,467	12.49%
25	Sullivan	8,389	4,468,571	22.37%	54	Saratoga	16,506	5,630,848	12.33%
26	Cayuga	10,175	2,143,791	22.10%	55	Warren	6,632	1,766,203	9.88%
27	Schenectady	9,650	4,282,000	22.01%	56	Putnam	6,585	2,085,698	9.44%
28	Westchester	33,044	63,789,136	21.21%	57	Hamilton	846	343,691	8.05%
29	Cortland	5,028	1,003,566	21.08%					

*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
2024 Assessment Rolls

Rank	City	No. of Exemp-tions	Exempt Value (\$000)	Pct. Of Value Exempt	Rank	City	No. of Exemp-tions	Exempt Value (\$000)	Pct. Of Value Exempt
1	Salamanca	1,449	276,843	68.88%	32	Amsterdam	1,172	364,273	29.83%
2	Rensselaer	446	1,374,431	66.93%	33	Auburn	1,769	611,143	29.75%
3	Ithaca	857	3,914,479	58.39%	34	Oneida	1,107	282,250	29.07%
4	Albany	6,034	9,233,109	55.09%	35	New Rochelle	1,811	5,470,851	28.67%
5	Syracuse	7,268	7,313,680	51.05%	36	Buffalo	18,002	7,773,263	28.59%
6	Ogdensburg	782	349,062	49.40%	37	Hornell	771	137,155	28.48%
7	Peekskill	846	2,644,632	49.21%	38	Hudson	408	384,714	26.58%
8	Geneva	748	675,529	48.16%	39	Kingston	1,392	1,004,527	25.49%
9	Oneonta	501	575,683	47.18%	40	Newburgh	911	691,192	25.37%
10	Watervliet	361	515,438	46.20%	41	Gloversville	919	184,605	24.93%
11	Troy	1,953	2,381,025	46.04%	42	New York City	168,858	456,264,001	24.37%
12	Niagara Falls	3,588	2,152,908	45.48%	43	Mt Vernon	1,420	2,371,402	23.82%
13	Rome	2,802	1,518,953	44.78%	44	Corning	854	245,340	23.49%
14	Little Falls	315	218,269	44.45%	45	Cohoes	804	397,832	23.07%
15	Jamestown	2,174	591,655	39.42%	46	Rochester	10,872	3,472,892	22.85%
16	Elmira	1,567	581,077	38.89%	47	Glens Falls	941	431,826	22.74%
17	Schenectady	3,154	2,138,780	37.13%	48	Fulton	774	158,894	22.45%
18	Utica	3,483	1,577,220	36.70%	49	Batavia	1,022	240,815	22.10%
19	Yonkers	5,357	14,584,869	35.63%	50	Middletown	1,090	694,109	21.21%
20	Olean	1,093	351,481	35.09%	51	Port Jervis	533	184,237	19.39%
21	Binghamton	2,267	1,107,332	34.84%	52	Glen Cove	1,548	1,353,366	19.35%
22	Norwich	334	163,594	34.65%	53	Lackawanna	1,238	246,618	19.24%
23	Cortland	769	434,798	33.34%	54	Saratoga Springs	1,299	1,590,454	17.99%
24	Watertown	1,549	680,771	32.54%	55	North Tonawanda	2,875	498,049	15.51%
25	White Plains	1,210	5,571,691	32.25%	56	Long Beach	2,635	1,363,595	14.23%
26	Poughkeepsie	1,069	1,259,847	32.16%	57	Beacon	685	346,598	14.10%
27	Johnstown	581	312,832	31.40%	58	Rye	450	1,791,882	13.24%
28	Plattsburgh	1,070	575,273	30.86%	59	Lockport	1,216	189,451	12.59%
29	Oswego	1,036	572,943	30.55%	60	Sherrill	63	40,559	12.30%
30	Dunkirk	1,064	249,660	30.20%	61	Tonawanda	1,423	176,658	11.98%
31	Canandaigua	564	494,287	29.92%	62	Mechanicville	217	28,920	7.72%

Table 5
Exemptions for County Purposes: Towns with Over 50 Percent Full Value Exempt,
2024 Assessment Rolls

Rank	Town	Number of Exemptions	Exempt Value (\$000)	Percent of Value Exempt
1	Scriba (Osw.)	638	3,034,345	84.02%
2	Alfred (All.)	320	554,643	78.73%
3	Blenheim (Scho.)	129	184,953	74.24%
4	Romulus (Sen.)	404	903,351	74.04%
5	Marcy (One.)	584	1,924,003	71.80%
6	Ashford (Cat.)	353	533,625	71.04%
7	Greenwood (Ste.)	314	183,837	70.16%
8	Massena (St. L.)	1,024	1,487,411	68.40%
9	Verona (One.)	1,005	1,082,419	68.00%
10	Lewiston (Nia.)	1,306	4,092,857	66.23%
11	Dover (Dut.)	557	2,109,778	65.49%
12	Le Ray (Jef.)	811	1,152,930	63.85%
13	Harrisburg (Lew.)	260	100,265	62.30%
14	Tyre (Sen.)	309	178,433	60.59%
15	Arkwright (Cha.)	205	162,893	59.38%
16	Nichols (Tio.)	271	285,720	57.74%
17	Cherry Creek (Cha.)	262	120,534	55.93%
18	Cohocton (Ste.)	704	212,042	55.09%
19	Delhi (Del.)	339	640,271	52.85%
20	Wethersfield (Wyo.)	324	98,986	52.69%
21	Orangeville (Wyo.)	306	172,676	52.25%
22	Orleans (Jef.)	359	611,058	51.82%
23	Fairfield (Her.)	351	156,032	51.68%
24	Martinsburg (Lew.)	419	159,317	51.11%
25	Eaton (Mad.)	638	308,554	50.50%

Table 6
Geographic Areas with Highest and Lowest Incidence of Local-Option Exempt Value,
2024 Assessment Rolls

A. TEN WITH HIGHEST INCIDENCE						
Rank	Counties		Cities		Towns	
		Percent Local-Option*		Percent Local-Option*		Percent Local-Option*
1	Fulton	24.35%	Johnstown (Ful.)	41.32%	Ontario (Way.)	64.14%
2	Wayne	20.56%	Saratoga Springs (Sar.)	31.20%	Shelter Island (Suf.)	47.88%
3	Hamilton	20.32%	Auburn (Cay.)	26.81%	Lake Pleasant (Ham.)	45.81%
4	Oswego	20.03%	Lackawanna (Eri.)	19.76%	Jewett (Gre.)	44.32%
5	Monroe	19.18%	Tonawanda (Eri.)	19.11%	Chautauqua (Cha.)	44.28%
6	Nassau	18.31%	Buffalo (Eri.)	18.23%	Rhinebeck (Dut.)	40.30%
7	Saratoga	17.87%	Rochester (Mon.)	17.57%	Warren (Her.)	38.04%
8	Putnam	17.82%	Poughkeepsie (Dut.)	16.01%	Piercefield (St. L.)	35.12%
9	Columbia	16.17%	Newburgh Ora.)	15.66%	Fenner (Mad.)	34.36%
10	Washington	16.13%	North Tonawanda (Nia.)	15.25%	Westerlo (Alb.)	34.14%
B. TEN WITH LOWEST INCIDENCE						
Rank	Counties		Cities		Towns	
		Percent Local-Option*		Percent Local-Option*		Percent Local-Option*
1	Allegany	3.52%	Little Falls (Her.)	1.99%	Red House (Cat.)	0.00%
2	Tompkins	3.57%	Ithaca (Tom.)	2.04%	Blenheim (Scho.)	0.26%
3	Wyoming	3.89%	White Plains (Wes.)	2.36%	Harrisburg (Lew.)	0.37%
4	Seneca	4.06%	Rensselaer (Ren.)	2.65%	Alfred (All.)	0.46%
5	Yates	4.33%	Binghamton (Bro.)	2.66%	Clare (St. L.)	0.62%
6	Schuyler	4.79%	Albany (Alb.)	3.27%	Romulus (Sen.)	0.69%
7	Schoharie	5.11%	Watervliet (Alb.)	3.36%	Dover (Dut.)	0.89%
8	Delaware	5.14%	Peekskill (Wes.)	3.50%	Ashford (Cat.)	0.98%
9	Cattaraugus	5.28%	Ogdensburg (St. L.)	3.68%	Orleans (Jef.)	0.98%
10	St Lawrence	5.30%	Salamanca (Cat.)	3.96%	Cherry Creek (Cha.)	0.99%

*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,
2024 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	381,552	1,566,649	24.35%	30	Broome	535,471	6,283,798	8.52%
2	Wayne	587,969	2,860,000	20.56%	31	Chenango	111,086	1,307,411	8.50%
3	Hamilton	83,406	410,383	20.32%	32	Steuben	276,835	3,293,360	8.41%
4	Oswego	1,242,050	6,201,682	20.03%	33	Chemung	171,945	2,175,969	7.90%
5	Monroe	4,033,072	21,026,924	19.18%	34	Albany	1,359,267	17,249,986	7.88%
6	Nassau	18,315,440	100,052,602	18.31%	35	Ontario	344,641	4,388,672	7.85%
7	Saratoga	1,355,112	7,581,943	17.87%	36	Otsego	166,323	2,199,617	7.56%
8	Putnam	552,663	3,101,699	17.82%	37	Genesee	135,190	1,804,199	7.49%
9	Columbia	479,189	2,963,529	16.17%	38	Westchester	5,286,169	72,893,069	7.25%
10	Washington	260,647	1,615,952	16.13%	39	Herkimer	165,383	2,314,070	7.15%
11	Warren	352,331	2,308,746	15.26%	40	Oneida	752,057	10,873,411	6.92%
12	Ulster	991,348	6,744,102	14.70%	41	Madison	153,551	2,229,848	6.89%
13	Onondaga	2,444,134	16,933,279	14.43%	42	Lewis	84,877	1,233,227	6.88%
14	Erie	4,379,027	30,388,867	14.41%	43	Jefferson	323,702	4,966,579	6.52%
15	Rockland	2,042,478	14,283,210	14.30%	44	Sullivan	329,101	5,057,866	6.51%
16	Cayuga	385,393	2,827,359	13.63%	45	Tioga	119,946	1,926,082	6.23%
17	Dutchess	1,816,550	14,203,646	12.79%	46	Niagara	620,508	10,891,379	5.70%
18	Greene	323,679	2,535,596	12.77%	47	Franklin	115,656	2,054,566	5.63%
19	Orange	1,852,433	14,996,750	12.35%	48	St Lawrence	283,849	5,356,677	5.30%
20	Rensselaer	855,671	7,058,239	12.12%	49	Cattaraugus	165,131	3,125,151	5.28%
21	Cortland	162,620	1,372,264	11.85%	50	Delaware	117,296	2,283,418	5.14%
22	Suffolk	16,020,711	138,812,706	11.54%	51	Schoharie	95,652	1,873,075	5.11%
23	Essex	253,029	2,304,926	10.98%	52	Schuyler	33,663	703,338	4.79%
24	Orleans	109,954	1,018,601	10.79%	53	Yates	67,371	1,556,469	4.33%
25	Chautauqua	487,706	4,734,057	10.30%	54	Seneca	95,715	2,359,829	4.06%
26	Livingston	216,871	2,242,743	9.67%	55	Wyoming	69,173	1,780,422	3.89%
27	Clinton	240,982	2,555,351	9.43%	56	Tompkins	268,392	7,512,516	3.57%
28	Montgomery	156,577	1,719,035	9.11%	57	Allegany	62,797	1,783,672	3.52%
29	Schenectady	486,243	5,402,162	9.00%					

Table 8
City/Town Distribution of Exempt Value Attributable to Local-Option
Exemptions:
2024 Assessment Rolls

Percent of Value in Local Option Exemptions	Number of Cities/Towns	Percent of Cities/Towns
0 - 9.99	530	53.266%
10 - 19.99	347	34.874%
20 - 20.99	92	9.246%
30 - 30.99	18	1.809%
40 or more	8	0.804%

Appendix A – Codes and Terms Used

Explanation of Codes and Terms Used	A-3
Abbreviations Used	A-6
Legal References	A-6
Other Abbreviations	A-6

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 7, 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.
7.	Exempt for village 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 2024 assessment rolls, the market value standard for equalization rates was July 1, 2023. 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. **2024 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.

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:

Abbreviation

AG-MKTS L
ART CULT L
BNKG L
CLS UCON L
COUNTY L
E C L

EDUC L
EN CON LAW
GEN MUNY L
INS L
MCK UCON L
NPCL

P H FI L
PUB AUTH L
PUBL HEL L
PUB HSNG L
RACING L

RAP TRAN L
RPTL
RSS L
SOC SERV L
SPECIAL ACTS

STATE L
TRANS L
UCON L
U S PUB L
VIENNA CON CONSULAR
VIENNA CON DIPLOMATIC

Definition

Agriculture and Markets Law
Arts and Cultural Affairs Law
Banking Law
Unconsolidated Laws (Consolidated Laws Service)
County Law
Environmental Conservation Law

Education Law
Environmental Conservation Law
General Municipal Law
Insurance Law
Unconsolidated Laws (McKinney's)
Not-For-Profit Corporation Law

Private Housing Finance Law
Public Authorities Law
Public Health Law
Public Housing Law
Racing, Pari-Mutuel Wagering and Breeding Law

Rapid Transit Law
Real Property Tax Law
Retirement and Social Security Law
Social Services Law
Special Legislative Acts Enacted Prior to 1902

State Law
Transportation Law
Unconsolidated Laws (McKinney's)
United States Code
Vienna Convention on Consular Relations
Vienna Convention on Diplomatic Relations

Other Abbreviations:

Abbreviation

ADA
AG
AGRIC
AMB
ANTA
ASSOC
AUTH
BASI

Definition

Americans w/Disabilities Act
Agency
Agricultural
Ambulance
American National Theater and Academy
Association
Authority
Basin

Other Abbreviations (continued):

<u>Abbreviation</u>	<u>Definition</u>
BLDG	Building
BOCES	Board of Cooperative Educational Services
BSNS OR BUSNS	Business
CERT	Certified
CERTN or CERT	Certain
CHAR	Charitable
CO OR CNTY	County
COMM	Commercial
COMP	Company
CON	Conservation
CONS OR CONST	Construction
CONT OR CONTR	Control
COR OR CORP	Corporation
COS	Counties
CTR	Center
CULT	Cultural
DEPT	Department
DEV OR DEVEL	Development
DIST	District
DIV	Dividend
EASMT	Easement
EDUC	Education
ECUC'L	Educational
EMER	Emergency
EMPL	Employee
EROS	Erosion
ESTAB	Established
FACLT	Facility
FED	Federal
GOVT	Government
HDFC	Housing Development Fund Company
HOSP	Hospital
HSNG	Housing
HURR	Hurricane
I/S	Inside
IMP	Improvement
INCM (or INC)	Income
IND OR INDUST	Industrial
INDIV	Individual
INS	Insurance
INST	Institute
INVEST	Investment(s)

Other Abbreviations (continued):

<u>Abbreviation</u>	<u>Definition</u>
LDHC	Limited Dividend Housing Company
LEG	Legislative
LIBR	Library
LTD	Limited
MAINT	Maintenance
MED	Medical
MFG	Manufacturing or manufactured
MHA	Municipal Housing Authority
MISC	Miscellaneous
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
ORG/ORGNZTN	Organization
OTB	Off Track Betting
PANY&NJ	Port Authority of New York and New Jersey
PKG	Parking
POP	Population
PRIV	Private
PROF	Profit
PROJ	Project
PROP	Property
PRTY	Partly
PUB	Public
PUR OR PURP	Purpose
PURSNT	Pursuant
PVT	Private
REDEV	Redevelopment
RELIG	Religious
REN	Renewal
RES	Residence
RESRCH	Research
RETIRE	Retirement
RR	Railroad

Other Abbreviations (continued);

<u>Abbreviation</u>	<u>Definition</u>
SCI	Science
SD	School District
SER	Service
SIM	Similar
SNR OR SR	Senior
SOC	Society
SPEC	Special or Specified
STA	Station
STR	Street
SWR OR SEWR	Sewer
SYS	System
TAXBL	Taxable
TR	Treatment
TRANS	Transportation
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 B1: County Level Summary of Exemptions, 2024 Assessment Rolls	B.3
Table B2: Municipal Summary of Exemptions, 2024 Assessment Rolls (no longer available in this report; data available at www.orps1.orpts.ny.gov/cfapps/MuniPro)	- - -
Table B3: County Level Summary of Exemptions, by type 2024 Assessment Rolls	B.7
Table B4: Statewide Summary of Exemptions, by Property Group and Exemption Code, 2024 Assessment Rolls	B.19
Table B5: Summary of Exemptions, by County, Property Group, and Exemption Code, 2024 Assessment Rolls	B.33

TABLE B1

County Level Summary of Exemptions, 2024 Assessment Rolls

Pages B.4 – B.5

COUNTY CODE	NAME	NUMBER OF PARCELS	NUMBER OF EXEMPT PARCELS	PCT OF TOTAL PCLS EXEMPT	NUMBER OF EXEMPTIONS: WHOLLY EXEMPT	PARTIALLY EXEMPT	TOTAL EQUALIZED VAL (000)	INVALID EXEMPT CODES
01	ALBANY	113,476	45,888	40.44	5,370	52,934	52,628,424	0.21%
02	ALLEGANY	34,681	11,983	34.55	1,600	13,494	4,484,616	0.92%
03	BROOME	85,790	34,094	39.74	3,256	38,063	18,353,090	0.80%
04	CATTARAUGUS	52,538	18,457	35.13	2,857	20,869	9,351,109	0.13%
05	CAYUGA	39,864	17,593	44.13	1,370	21,181	9,701,386	0.06%
06	CHAUTAUQUA	93,830	30,996	33.03	4,529	33,259	14,505,621	0.63%
07	CHEMUNG	39,882	15,902	39.87	1,555	18,779	7,630,837	0.00%
08	CHENANGO	32,845	11,695	35.61	1,154	13,094	4,366,530	0.23%
09	CLINTON	39,276	15,786	40.19	1,221	20,208	9,410,733	0.10%
10	COLUMBIA	36,517	12,847	35.18	1,323	15,164	16,794,485	0.07%
11	CORTLAND	23,012	9,598	41.71	1,000	10,840	4,759,854	0.13%
12	DELAWARE	43,662	11,695	26.79	1,372	12,980	10,860,292	1.19%
13	DUTCHESS	111,306	45,643	41.01	3,681	53,420	59,508,088	0.01%
14	ERIE	374,372	164,731	44.00	16,411	196,454	127,438,467	0.01%
15	ESSEX	36,880	9,241	25.06	1,593	10,049	12,035,443	0.08%
16	FRANKLIN	32,840	10,485	31.93	1,318	11,142	7,364,440	0.16%
17	FULTON	33,984	11,348	33.39	1,054	13,295	6,483,680	0.20%
18	GENESEE	29,365	14,797	50.39	1,199	17,169	5,734,744	0.22%
19	GREENE	38,519	9,364	24.31	937	11,454	12,738,938	0.56%
20	HAMILTON	13,277	1,626	12.25	356	1,632	4,268,489	0.00%
21	HERKIMER	42,338	14,205	33.55	1,570	15,851	8,916,635	0.39%
22	JEFFERSON	60,037	19,475	32.44	2,335	23,639	15,302,099	0.18%
23	LEWIS	25,316	8,336	32.93	1,130	9,016	4,119,621	0.14%
24	LIVINGSTON	29,561	14,060	47.56	955	16,697	7,075,992	0.01%
25	MADISON	38,440	16,149	42.01	2,061	17,727	7,931,373	0.33%
26	MONROE	268,432	122,329	45.57	9,724	148,524	89,113,257	0.01%
27	MONTGOMERY	25,865	11,006	42.55	1,391	12,880	5,139,228	0.06%
28	NASSAU	426,056	215,104	50.49	12,346	252,451	435,149,893	0.07%
29	NIAGARA	94,248	41,984	44.55	2,853	50,930	28,488,103	0.00%
30	ONEIDA	106,916	44,348	41.48	4,662	52,046	26,822,413	0.12%
31	ONONDAGA	183,581	80,055	43.61	6,040	99,036	57,703,943	0.02%
32	ONTARIO	52,003	22,074	42.45	1,708	26,040	18,380,316	0.01%
33	ORANGE	143,938	53,044	36.85	5,089	61,582	68,659,466	0.08%
34	ORLEANS	20,830	10,069	48.34	670	11,692	3,366,731	0.23%
35	OSWEGO	60,283	23,461	38.92	1,829	28,355	14,373,260	0.11%
36	OTSEGO	40,394	13,366	33.09	1,456	14,884	8,111,590	0.39%
37	PUTNAM	42,674	16,602	38.90	1,594	19,174	22,098,642	0.02%
38	RENSSELAER	65,432	26,728	40.85	2,123	32,582	22,609,133	0.01%
39	ROCKLAND	91,990	35,972	39.10	3,820	40,027	70,153,513	2.21%
40	ST LAWRENCE	68,633	23,863	34.77	2,675	27,492	12,563,167	0.13%
41	SARATOGA	102,641	39,586	38.57	2,997	46,466	45,664,043	0.13%
42	SCHENECTADY	58,550	24,768	42.30	2,175	28,736	19,452,605	0.07%
43	SCHOHARIE	23,391	8,176	34.95	826	9,701	5,160,179	0.03%
44	SCHUYLER	13,555	5,207	38.41	589	5,899	3,076,177	0.33%
45	SENECA	18,352	8,226	44.82	773	9,458	5,510,040	0.64%
46	STEUBEN	56,862	23,269	40.92	2,281	29,031	10,545,592	0.00%
47	SUFFOLK	586,828	238,769	40.69	34,735	274,552	624,717,270	0.01%
48	SULLIVAN	67,664	14,107	20.85	2,453	15,230	19,973,934	0.13%
49	TIOGA	26,553	11,266	42.43	1,010	12,781	5,237,930	0.19%
50	TOMPKINS	35,792	14,766	41.26	1,991	15,924	18,429,816	0.01%
51	ULSTER	88,375	31,306	35.42	2,757	37,205	38,308,087	0.01%
52	WARREN	46,221	12,915	27.94	1,499	15,178	17,883,631	0.20%
53	WASHINGTON	36,052	14,239	39.50	1,079	17,462	8,369,265	0.00%
54	WAYNE	44,339	21,176	47.76	1,673	24,836	10,382,186	0.08%
55	WESTCHESTER	259,667	81,525	31.40	10,724	89,228	300,730,094	0.10%
56	WYOMING	24,632	11,436	46.43	1,169	13,151	4,959,542	0.25%
57	YATES	16,192	6,495	40.11	661	7,976	5,370,994	0.10%
65	NEW YORK CITY	1,148,432	377,020	32.83	39,483	482,077	1,872,483,799	0.00%
	STATE-TOTALS	5,846,981	2,260,251	38.66	228,062	2,680,996	4,340,752,825	0.12%

COUNTY CODE	EXEMPT FOR COUNTY PURPOSES		PCT OF EQUAL VAL	EXEMPT FOR CITY/TOWN PURPOSES		PCT OF EQUAL VAL	EXEMPT FOR SCHOOL PURPOSES		PCT OF EQUAL VAL
	COUNT	EQ VAL (000)		COUNT	EQ VAL (000)		COUNT	EQ VAL (000)	
01	21,149	15,376,705	29.22	20,245	15,222,950	28.93	55,464	16,910,865	32.13
02	7,148	1,370,503	30.56	6,491	1,287,632	28.71	11,916	1,665,866	37.15
03	13,270	4,685,222	25.53	12,337	4,631,404	25.24	34,231	6,085,638	33.16
04	10,549	2,433,249	26.02	10,079	2,346,487	25.09	20,357	2,969,919	31.76
05	10,175	2,143,791	22.10	9,639	2,097,099	21.62	18,318	2,689,035	27.72
06	16,257	3,574,217	24.64	13,184	3,463,098	23.87	32,508	4,583,827	31.60
07	7,279	1,477,019	19.36	6,708	1,448,473	18.98	15,337	2,040,679	26.74
08	6,129	879,872	20.15	5,750	767,090	17.57	11,897	1,164,731	26.67
09	8,900	1,918,382	20.39	8,473	1,901,165	20.20	17,194	2,417,767	25.69
10	7,621	2,366,782	14.09	7,609	2,347,137	13.98	16,121	2,908,192	17.32
11	5,028	1,003,566	21.08	4,763	951,284	19.99	9,706	1,272,207	26.73
12	5,333	1,784,772	16.43	6,050	1,760,996	16.21	12,074	2,186,942	20.14
13	19,963	11,763,909	19.77	19,476	11,669,609	19.61	55,785	13,916,580	23.39
14	70,907	22,546,474	17.69	93,556	23,869,232	18.73	195,450	29,209,269	22.92
15	5,335	1,943,852	16.15	5,541	1,964,551	16.32	10,773	2,270,943	18.87
16	5,068	1,648,758	22.39	4,699	1,625,787	22.08	10,927	1,996,467	27.11
17	5,016	1,006,734	15.53	5,051	1,000,581	15.43	11,406	1,463,107	22.57
18	8,223	1,293,134	22.55	7,837	1,275,227	22.24	17,451	1,757,023	30.64
19	5,553	1,914,971	15.03	5,441	1,872,978	14.70	11,753	2,235,327	17.55
20	846	343,691	8.05	920	350,741	8.22	1,743	401,883	9.42
21	6,577	1,710,190	19.18	6,377	1,707,690	19.15	14,688	2,250,566	25.24
22	11,787	4,265,206	27.87	9,739	4,194,637	27.41	18,988	4,786,000	31.28
23	5,122	969,104	23.52	4,562	895,749	21.74	8,157	1,119,648	27.18
24	7,662	1,711,206	24.18	7,638	1,709,219	24.16	16,412	2,193,503	31.00
25	8,401	1,621,689	20.45	8,058	1,575,634	19.87	16,393	2,112,769	26.64
26	55,269	15,723,908	17.64	65,451	15,479,368	17.37	132,710	19,226,046	21.57
27	6,364	1,254,408	24.41	5,900	1,248,371	24.29	13,362	1,667,116	32.44
28	111,344	81,005,105	18.62	111,756	81,032,855	18.62	257,614	94,759,676	21.78
29	18,604	8,937,175	31.37	16,904	8,798,205	30.88	47,248	10,636,326	37.34
30	21,295	8,981,663	33.49	19,881	8,818,835	32.88	44,420	10,382,524	38.71
31	38,923	13,580,129	23.53	49,347	13,924,396	24.13	86,101	15,870,712	27.50
32	10,817	3,428,856	18.66	10,718	3,471,298	18.89	22,865	4,216,522	22.94
33	24,562	12,324,910	17.95	24,423	12,156,621	17.71	64,286	14,583,946	21.24
34	5,539	656,170	19.49	5,500	651,740	19.36	10,301	971,370	28.85
35	11,162	5,176,411	36.01	10,566	5,133,095	35.71	23,189	5,942,600	41.34
36	6,756	1,670,652	20.60	6,217	1,630,052	20.10	13,735	2,111,548	26.03
37	6,585	2,085,698	9.44	6,574	2,079,157	9.41	19,916	3,027,659	13.70
38	12,431	5,907,708	26.13	12,449	5,880,519	26.01	32,540	6,901,588	30.53
39	15,874	11,293,502	16.10	15,057	11,167,385	15.92	42,230	13,645,432	19.45
40	12,542	4,460,170	35.50	12,058	4,418,747	35.17	24,183	5,187,927	41.29
41	16,506	5,630,848	12.33	16,172	5,549,138	12.15	46,621	7,290,628	15.97
42	9,650	4,282,000	22.01	9,563	4,270,018	21.95	28,265	5,238,738	26.93
43	5,104	1,574,800	30.52	4,848	1,515,446	29.37	8,532	1,784,000	34.57
44	3,187	525,197	17.07	2,900	497,551	16.17	5,224	656,997	21.36
45	4,922	2,040,783	37.04	4,936	2,041,452	37.05	8,795	2,319,518	42.10
46	15,144	2,461,269	23.34	13,196	2,366,552	22.44	23,839	3,074,015	29.15
47	119,317	122,587,631	19.62	117,919	121,979,646	19.53	283,559	130,087,118	20.82
48	8,389	4,468,571	22.37	8,406	4,477,063	22.41	16,899	5,016,079	25.11
49	4,998	1,394,538	26.62	4,769	1,386,114	26.46	11,235	1,845,277	35.23
50	7,055	6,982,276	37.89	6,550	6,924,405	37.57	15,797	7,410,652	40.21
51	14,565	5,175,224	13.51	14,248	5,137,629	13.41	38,835	6,578,342	17.17
52	6,632	1,766,203	9.88	6,358	1,711,789	9.57	12,825	2,071,249	11.58
53	8,040	1,045,467	12.49	7,856	1,030,417	12.31	15,688	1,485,538	17.75
54	9,769	1,893,287	18.24	10,331	1,959,130	18.87	22,138	2,710,811	26.11
55	33,044	63,789,136	21.21	43,317	64,827,265	21.56	94,161	71,628,578	23.82
56	7,127	1,415,700	28.54	6,933	1,406,860	28.37	13,523	1,758,445	35.46
57	4,590	1,341,042	24.97	4,539	1,339,956	24.95	7,469	1,518,790	28.28
65	168,858	456,264,001	24.37	521,560	482,636,378	25.78	518,470	472,181,108	25.22
	1,084,262	952,877,436	21.95	1,467,425	978,883,903	22.55	2,651,624	1,046,395,628	24.11

TABLE B3

**County Level Summary of Exemptions, by Type,
2024 Assessment Rolls**

Pages B.9 – B.18

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				3,075	10,691,060	5.26	20.314
	WHOLLY EXEMPT, PRIVATELY OWNED				2,290	3,241,802	3.92	6.160
	PARTIALLY EXEMPT, PUBLICLY OWNED				144	17,860	.25	.034
	PARTIALLY EXEMPT, PRIVATELY OWNED				52,789	3,139,856	90.36	5.966
	INVALIDLY CODED EXEMPTIONS				124	159,408	.21	.303
	COUNTY EXEMPTION TOTALS	113,476	52,628,424	45,888	58,422	17,249,986		32.777
02 ALLEGANY	WHOLLY EXEMPT, PUBLICLY OWNED				998	633,958	6.57	14.136
	WHOLLY EXEMPT, PRIVATELY OWNED				595	493,923	3.91	11.014
	PARTIALLY EXEMPT, PUBLICLY OWNED				383	76,545	2.52	1.707
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,079	553,567	86.05	12.344
	INVALIDLY CODED EXEMPTIONS				144	25,680	.95	.573
	COUNTY EXEMPTION TOTALS	34,681	4,484,616	11,983	15,199	1,783,673		39.773
03 BROOME	WHOLLY EXEMPT, PUBLICLY OWNED				1,913	3,064,173	4.59	16.696
	WHOLLY EXEMPT, PRIVATELY OWNED				1,341	1,256,394	3.22	6.846
	PARTIALLY EXEMPT, PUBLICLY OWNED				66	10,774	.16	.059
	PARTIALLY EXEMPT, PRIVATELY OWNED				37,997	1,921,468	91.21	10.470
	INVALIDLY CODED EXEMPTIONS				342	30,989	.82	.169
	COUNTY EXEMPTION TOTALS	85,790	18,353,090	34,094	41,659	6,283,798		34.238
04 CATTARAUGUS	WHOLLY EXEMPT, PUBLICLY OWNED				2,112	1,575,028	8.89	16.843
	WHOLLY EXEMPT, PRIVATELY OWNED				745	518,407	3.14	5.544
	PARTIALLY EXEMPT, PUBLICLY OWNED				251	98,142	1.06	1.050
	PARTIALLY EXEMPT, PRIVATELY OWNED				20,614	930,865	86.78	9.955
	INVALIDLY CODED EXEMPTIONS				31	2,709	.13	.029
	COUNTY EXEMPTION TOTALS	52,538	9,351,109	18,457	23,753	3,125,151		33.420
05 CAYUGA	WHOLLY EXEMPT, PUBLICLY OWNED				887	812,434	3.93	8.374
	WHOLLY EXEMPT, PRIVATELY OWNED				483	323,914	2.14	3.339
	PARTIALLY EXEMPT, PUBLICLY OWNED				88	18,212	.39	.188
	PARTIALLY EXEMPT, PRIVATELY OWNED				21,093	1,670,161	93.47	17.216
	INVALIDLY CODED EXEMPTIONS				15	2,638	.07	.027
	COUNTY EXEMPTION TOTALS	39,864	9,701,386	17,593	22,566	2,827,359		29.144
06 CHAUTAUQUA	WHOLLY EXEMPT, PUBLICLY OWNED				2,644	2,212,961	6.95	15.256
	WHOLLY EXEMPT, PRIVATELY OWNED				1,885	855,520	4.96	5.898
	PARTIALLY EXEMPT, PUBLICLY OWNED				144	36,357	.38	.251
	PARTIALLY EXEMPT, PRIVATELY OWNED				33,100	1,595,465	87.07	10.999
	INVALIDLY CODED EXEMPTIONS				243	33,336	.64	.230
	COUNTY EXEMPTION TOTALS	93,830	14,505,621	30,996	38,016	4,733,639		32.633

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				929	877,580	4.57	11.500
	WHOLLY EXEMPT, PRIVATELY OWNED				626	416,734	3.08	5.461
	PARTIALLY EXEMPT, PUBLICLY OWNED				93	4,984	.46	.065
	PARTIALLY EXEMPT, PRIVATELY OWNED				18,686	876,672	91.90	11.489
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	39,882	7,630,837	15,902	20,334	2,175,970		28.516
08 CHENANGO	WHOLLY EXEMPT, PUBLICLY OWNED				603	442,766	4.22	10.140
	WHOLLY EXEMPT, PRIVATELY OWNED				543	156,632	3.80	3.587
	PARTIALLY EXEMPT, PUBLICLY OWNED				493	116,004	3.45	2.657
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,601	586,453	88.29	13.431
	INVALIDLY CODED EXEMPTIONS				33	5,557	.23	.127
	COUNTY EXEMPTION TOTALS	32,845	4,366,530	11,695	14,273	1,307,412		29.942
09 CLINTON	WHOLLY EXEMPT, PUBLICLY OWNED				804	1,201,247	3.75	12.765
	WHOLLY EXEMPT, PRIVATELY OWNED				417	271,456	1.94	2.885
	PARTIALLY EXEMPT, PUBLICLY OWNED				42	38,488	.20	.409
	PARTIALLY EXEMPT, PRIVATELY OWNED				20,166	1,036,669	94.01	11.016
	INVALIDLY CODED EXEMPTIONS				22	7,491	.10	.080
	COUNTY EXEMPTION TOTALS	39,276	9,410,733	15,786	21,451	2,555,351		27.154
10 COLUMBIA	WHOLLY EXEMPT, PUBLICLY OWNED				622	658,392	3.77	3.920
	WHOLLY EXEMPT, PRIVATELY OWNED				701	693,956	4.25	4.132
	PARTIALLY EXEMPT, PUBLICLY OWNED				17	20,149	.10	.120
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,138	1,582,251	91.80	9.421
	INVALIDLY CODED EXEMPTIONS				12	8,781	.07	.052
	COUNTY EXEMPTION TOTALS	36,517	16,794,485	12,847	16,490	2,963,529		17.646
11 CORTLAND	WHOLLY EXEMPT, PUBLICLY OWNED				724	579,808	6.11	12.181
	WHOLLY EXEMPT, PRIVATELY OWNED				276	159,389	2.33	3.349
	PARTIALLY EXEMPT, PUBLICLY OWNED				219	56,923	1.85	1.196
	PARTIALLY EXEMPT, PRIVATELY OWNED				10,621	566,018	89.58	11.892
	INVALIDLY CODED EXEMPTIONS				16	10,126	.13	.213
	COUNTY EXEMPTION TOTALS	23,012	4,759,854	9,598	11,856	1,372,264		28.830
12 DELAWARE	WHOLLY EXEMPT, PUBLICLY OWNED				879	1,059,358	6.05	9.754
	WHOLLY EXEMPT, PRIVATELY OWNED				491	245,736	3.38	2.263
	PARTIALLY EXEMPT, PUBLICLY OWNED				107	36,116	.74	.333
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,872	796,817	88.63	7.337
	INVALIDLY CODED EXEMPTIONS				174	145,392	1.20	1.339
	COUNTY EXEMPTION TOTALS	43,662	10,860,292	11,695	14,523	2,283,419		21.025

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 ASSESSMENT ROLLS

PAGE B.11

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
13 DUTCHESS	WHOLLY EXEMPT, PUBLICLY OWNED				1,989	5,874,269	3.48	9.871
	WHOLLY EXEMPT, PRIVATELY OWNED				1,692	3,576,762	2.96	6.011
	PARTIALLY EXEMPT, PUBLICLY OWNED				212	177,300	.37	.298
	PARTIALLY EXEMPT, PRIVATELY OWNED				53,204	4,546,051	93.17	7.639
	INVALIDLY CODED EXEMPTIONS				7	29,264	.01	.049
	COUNTY EXEMPTION TOTALS	111,306	59,508,088	45,643	57,104	14,203,646		23.868
14 ERIE	WHOLLY EXEMPT, PUBLICLY OWNED				12,499	13,608,321	5.87	10.678
	WHOLLY EXEMPT, PRIVATELY OWNED				3,907	5,301,514	1.84	4.160
	PARTIALLY EXEMPT, PUBLICLY OWNED				20	32,229	.01	.025
	PARTIALLY EXEMPT, PRIVATELY OWNED				196,433	11,399,222	92.27	8.945
	INVALIDLY CODED EXEMPTIONS				25	47,580	.01	.037
	COUNTY EXEMPTION TOTALS	374,372	127,438,467	164,731	212,884	30,388,866		23.846
15 ESSEX	WHOLLY EXEMPT, PUBLICLY OWNED				985	1,263,273	8.45	10.496
	WHOLLY EXEMPT, PRIVATELY OWNED				608	392,779	5.22	3.264
	PARTIALLY EXEMPT, PUBLICLY OWNED				31	4,410	.27	.037
	PARTIALLY EXEMPT, PRIVATELY OWNED				10,018	640,454	85.98	5.321
	INVALIDLY CODED EXEMPTIONS				10	4,010	.09	.033
	COUNTY EXEMPTION TOTALS	36,880	12,035,443	9,241	11,652	2,304,926		19.151
16 FRANKLIN	WHOLLY EXEMPT, PUBLICLY OWNED				844	876,109	6.76	11.897
	WHOLLY EXEMPT, PRIVATELY OWNED				472	454,127	3.78	6.167
	PARTIALLY EXEMPT, PUBLICLY OWNED				132	20,210	1.06	.274
	PARTIALLY EXEMPT, PRIVATELY OWNED				11,009	668,666	88.23	9.080
	INVALIDLY CODED EXEMPTIONS				20	35,453	.16	.481
	COUNTY EXEMPTION TOTALS	32,840	7,364,440	10,485	12,477	2,054,565		27.899
17 FULTON	WHOLLY EXEMPT, PUBLICLY OWNED				522	594,085	3.63	9.163
	WHOLLY EXEMPT, PRIVATELY OWNED				532	203,108	3.70	3.133
	PARTIALLY EXEMPT, PUBLICLY OWNED				33	2,526	.23	.039
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,261	755,638	92.23	11.655
	INVALIDLY CODED EXEMPTIONS				30	11,292	.21	.174
	COUNTY EXEMPTION TOTALS	33,984	6,483,680	11,348	14,378	1,566,649		24.163
18 GENESEE	WHOLLY EXEMPT, PUBLICLY OWNED				693	640,960	3.76	11.177
	WHOLLY EXEMPT, PRIVATELY OWNED				506	131,614	2.75	2.295
	PARTIALLY EXEMPT, PUBLICLY OWNED				9	749	.05	.013
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,160	1,018,105	93.21	17.753
	INVALIDLY CODED EXEMPTIONS				43	12,770	.23	.223
	COUNTY EXEMPTION TOTALS	29,365	5,734,744	14,797	18,411	1,804,198		31.461

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				459	937,962	3.68	7.363
	WHOLLY EXEMPT, PRIVATELY OWNED				478	335,150	3.84	2.631
	PARTIALLY EXEMPT, PUBLICLY OWNED				84	235,871	.67	1.852
	PARTIALLY EXEMPT, PRIVATELY OWNED				11,365	749,506	91.19	5.884
	INVALIDLY CODED EXEMPTIONS				77	277,108	.62	2.175
	COUNTY EXEMPTION TOTALS	38,519	12,738,938	9,364	12,463	2,535,597		19.904
20 HAMILTON	WHOLLY EXEMPT, PUBLICLY OWNED				257	124,113	12.93	2.908
	WHOLLY EXEMPT, PRIVATELY OWNED				99	138,707	4.98	3.250
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				1,632	147,562	82.09	3.457
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	13,277	4,268,489	1,626	1,988	410,382		9.614
21 HERKIMER	WHOLLY EXEMPT, PUBLICLY OWNED				956	1,174,848	5.47	13.176
	WHOLLY EXEMPT, PRIVATELY OWNED				614	358,107	3.51	4.016
	PARTIALLY EXEMPT, PUBLICLY OWNED				34	8,755	.19	.098
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,817	745,422	90.42	8.360
	INVALIDLY CODED EXEMPTIONS				72	26,938	.41	.302
	COUNTY EXEMPTION TOTALS	42,338	8,916,635	14,205	17,493	2,314,070		25.952
22 JEFFERSON	WHOLLY EXEMPT, PUBLICLY OWNED				1,429	3,300,184	5.49	21.567
	WHOLLY EXEMPT, PRIVATELY OWNED				906	549,614	3.48	3.592
	PARTIALLY EXEMPT, PUBLICLY OWNED				82	11,100	.32	.073
	PARTIALLY EXEMPT, PRIVATELY OWNED				23,541	1,098,449	90.52	7.178
	INVALIDLY CODED EXEMPTIONS				49	7,233	.19	.047
	COUNTY EXEMPTION TOTALS	60,037	15,302,099	19,475	26,007	4,966,580		32.457
23 LEWIS	WHOLLY EXEMPT, PUBLICLY OWNED				766	646,532	7.54	15.694
	WHOLLY EXEMPT, PRIVATELY OWNED				364	80,049	3.58	1.943
	PARTIALLY EXEMPT, PUBLICLY OWNED				537	65,933	5.29	1.601
	PARTIALLY EXEMPT, PRIVATELY OWNED				8,479	439,658	83.45	10.672
	INVALIDLY CODED EXEMPTIONS				14	1,055	.14	.026
	COUNTY EXEMPTION TOTALS	25,316	4,119,621	8,336	10,160	1,233,227		29.935
24 LIVINGSTON	WHOLLY EXEMPT, PUBLICLY OWNED				577	803,783	3.27	11.359
	WHOLLY EXEMPT, PRIVATELY OWNED				378	137,874	2.14	1.949
	PARTIALLY EXEMPT, PUBLICLY OWNED				36	9,418	.20	.133
	PARTIALLY EXEMPT, PRIVATELY OWNED				16,660	1,290,894	94.38	18.243
	INVALIDLY CODED EXEMPTIONS				1	773	.01	.011
	COUNTY EXEMPTION TOTALS	29,561	7,075,992	14,060	17,652	2,242,742		31.695

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				1,436	793,707	7.25	10.007
	WHOLLY EXEMPT, PRIVATELY OWNED				625	529,302	3.15	6.674
	PARTIALLY EXEMPT, PUBLICLY OWNED				241	49,519	1.22	.624
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,443	837,797	88.03	10.563
	INVALIDLY CODED EXEMPTIONS				70	19,524	.35	.246
	COUNTY EXEMPTION TOTALS	38,440	7,931,373	16,149	19,815	2,229,849		28.114
26 MONROE	WHOLLY EXEMPT, PUBLICLY OWNED				7,173	7,166,189	4.53	8.042
	WHOLLY EXEMPT, PRIVATELY OWNED				2,549	4,722,413	1.61	5.299
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	1,493	.00	.002
	PARTIALLY EXEMPT, PRIVATELY OWNED				148,522	9,061,828	93.84	10.169
	INVALIDLY CODED EXEMPTIONS				22	75,002	.01	.084
	COUNTY EXEMPTION TOTALS	268,432	89,113,257	122,329	158,267	21,026,925		23.596
27 MONTGOMERY	WHOLLY EXEMPT, PUBLICLY OWNED				840	530,010	5.88	10.313
	WHOLLY EXEMPT, PRIVATELY OWNED				551	479,888	3.86	9.338
	PARTIALLY EXEMPT, PUBLICLY OWNED				66	16,931	.46	.329
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,813	685,860	89.73	13.346
	INVALIDLY CODED EXEMPTIONS				10	6,346	.07	.124
	COUNTY EXEMPTION TOTALS	25,865	5,139,228	11,006	14,280	1,719,035		33.449
28 NASSAU	WHOLLY EXEMPT, PUBLICLY OWNED				8,876	48,459,987	3.35	11.136
	WHOLLY EXEMPT, PRIVATELY OWNED				3,460	14,319,975	1.31	3.291
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				252,451	36,935,235	95.27	8.488
	INVALIDLY CODED EXEMPTIONS				202	337,405	.08	.078
	COUNTY EXEMPTION TOTALS	426,056	435,149,893	215,104	264,989	100,052,602		22.993
29 NIAGARA	WHOLLY EXEMPT, PUBLICLY OWNED				1,820	7,349,897	3.38	25.800
	WHOLLY EXEMPT, PRIVATELY OWNED				1,033	824,559	1.92	2.894
	PARTIALLY EXEMPT, PUBLICLY OWNED				116	78,305	.22	.275
	PARTIALLY EXEMPT, PRIVATELY OWNED				50,814	2,636,841	94.48	9.256
	INVALIDLY CODED EXEMPTIONS				1	1,776	.00	.006
	COUNTY EXEMPTION TOTALS	94,248	28,488,103	41,984	53,784	10,891,378		38.231
30 ONEIDA	WHOLLY EXEMPT, PUBLICLY OWNED				2,814	5,599,641	4.96	20.877
	WHOLLY EXEMPT, PRIVATELY OWNED				1,848	2,572,609	3.25	9.591
	PARTIALLY EXEMPT, PUBLICLY OWNED				737	68,126	1.30	.254
	PARTIALLY EXEMPT, PRIVATELY OWNED				51,306	2,603,987	90.37	9.708
	INVALIDLY CODED EXEMPTIONS				71	29,048	.13	.108
	COUNTY EXEMPTION TOTALS	106,916	26,822,413	44,348	56,776	10,873,411		40.539

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 ASSESSMENT ROLLS

PAGE B.14

COUNTY	EXEMPTION TYPE:	TOTAL COUNTY PARCELS	TOTAL EQUALIZED VAL (000)	NUMBER OF PARCELS EXEMPT	NUMBER OF EXEMPTIONS	EQUALIZED EXEMPT VAL (000)	PCT OF EXEMPTIONS IN COUNTY	EXEMPT VALUE AS A PCT OF TOTAL VALUE
31 ONONDAGA	WHOLLY EXEMPT, PUBLICLY OWNED				3,305	7,229,460	3.14	12.529
	WHOLLY EXEMPT, PRIVATELY OWNED				2,733	3,717,951	2.60	6.443
	PARTIALLY EXEMPT, PUBLICLY OWNED				12	4,694	.01	.008
	PARTIALLY EXEMPT, PRIVATELY OWNED				99,023	5,974,712	94.22	10.354
	INVALIDLY CODED EXEMPTIONS				23	6,462	.02	.011
	COUNTY EXEMPTION TOTALS	183,581	57,703,943	80,055	105,096	16,933,279		29.345
32 ONTARIO	WHOLLY EXEMPT, PUBLICLY OWNED				1,019	1,904,175	3.67	10.360
	WHOLLY EXEMPT, PRIVATELY OWNED				689	799,404	2.48	4.349
	PARTIALLY EXEMPT, PUBLICLY OWNED				2	2,008	.01	.011
	PARTIALLY EXEMPT, PRIVATELY OWNED				26,035	1,682,973	93.83	9.156
	INVALIDLY CODED EXEMPTIONS				3	113	.01	.001
	COUNTY EXEMPTION TOTALS	52,003	18,380,316	22,074	27,748	4,388,673		23.877
33 ORANGE	WHOLLY EXEMPT, PUBLICLY OWNED				3,321	7,093,838	4.98	10.332
	WHOLLY EXEMPT, PRIVATELY OWNED				1,768	3,197,548	2.65	4.657
	PARTIALLY EXEMPT, PUBLICLY OWNED				126	141,116	.19	.206
	PARTIALLY EXEMPT, PRIVATELY OWNED				61,445	4,476,520	92.10	6.520
	INVALIDLY CODED EXEMPTIONS				52	87,728	.08	.128
	COUNTY EXEMPTION TOTALS	143,938	68,659,466	53,044	66,712	14,996,750		21.842
34 ORLEANS	WHOLLY EXEMPT, PUBLICLY OWNED				407	196,490	3.28	5.836
	WHOLLY EXEMPT, PRIVATELY OWNED				263	52,242	2.12	1.552
	PARTIALLY EXEMPT, PUBLICLY OWNED				1	537	.01	.016
	PARTIALLY EXEMPT, PRIVATELY OWNED				11,691	767,754	94.35	22.804
	INVALIDLY CODED EXEMPTIONS				29	1,579	.23	.047
	COUNTY EXEMPTION TOTALS	20,830	3,366,731	10,069	12,391	1,018,602		30.255
35 OSWEGO	WHOLLY EXEMPT, PUBLICLY OWNED				1,169	3,595,407	3.87	25.015
	WHOLLY EXEMPT, PRIVATELY OWNED				659	1,162,804	2.18	8.090
	PARTIALLY EXEMPT, PUBLICLY OWNED				353	52,677	1.17	.367
	PARTIALLY EXEMPT, PRIVATELY OWNED				28,001	1,386,150	92.67	9.644
	INVALIDLY CODED EXEMPTIONS				33	4,644	.11	.032
	COUNTY EXEMPTION TOTALS	60,283	14,373,260	23,461	30,215	6,201,682		43.147
36 OTSEGO	WHOLLY EXEMPT, PUBLICLY OWNED				618	761,137	3.77	9.383
	WHOLLY EXEMPT, PRIVATELY OWNED				833	676,931	5.08	8.345
	PARTIALLY EXEMPT, PUBLICLY OWNED				204	28,447	1.24	.351
	PARTIALLY EXEMPT, PRIVATELY OWNED				14,678	719,222	89.51	8.867
	INVALIDLY CODED EXEMPTIONS				65	13,879	.40	.171
	COUNTY EXEMPTION TOTALS	40,394	8,111,590	13,366	16,398	2,199,616		27.117

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				1,073	561,692	5.17	2.542
	WHOLLY EXEMPT, PRIVATELY OWNED				521	1,019,044	2.51	4.611
	PARTIALLY EXEMPT, PUBLICLY OWNED				158	7,932	.76	.036
	PARTIALLY EXEMPT, PRIVATELY OWNED				19,016	1,513,024	91.54	6.847
	INVALIDLY CODED EXEMPTIONS				5	7	.02	.000
	COUNTY EXEMPTION TOTALS	42,674	22,098,642	16,602	20,773	3,101,699		14.036
38 RENSSELAER	WHOLLY EXEMPT, PUBLICLY OWNED				1,207	3,299,062	3.48	14.592
	WHOLLY EXEMPT, PRIVATELY OWNED				916	1,834,237	2.64	8.113
	PARTIALLY EXEMPT, PUBLICLY OWNED				70	28,493	.20	.126
	PARTIALLY EXEMPT, PRIVATELY OWNED				32,512	1,896,420	93.68	8.388
	INVALIDLY CODED EXEMPTIONS				2	28	.01	.000
	COUNTY EXEMPTION TOTALS	65,432	22,609,133	26,728	34,707	7,058,240		31.219
39 ROCKLAND	WHOLLY EXEMPT, PUBLICLY OWNED				1,438	4,409,786	3.19	6.286
	WHOLLY EXEMPT, PRIVATELY OWNED				2,382	5,202,562	5.29	7.416
	PARTIALLY EXEMPT, PUBLICLY OWNED				19	1,450	.04	.002
	PARTIALLY EXEMPT, PRIVATELY OWNED				40,008	4,392,603	88.82	6.261
	INVALIDLY CODED EXEMPTIONS				1195	276,809	2.65	.395
	COUNTY EXEMPTION TOTALS	91,990	70,153,513	35,972	45,042	14,283,210		20.360
40 ST LAWRENCE	WHOLLY EXEMPT, PUBLICLY OWNED				1,607	2,893,436	5.32	23.031
	WHOLLY EXEMPT, PRIVATELY OWNED				1,068	1,121,103	3.54	8.924
	PARTIALLY EXEMPT, PUBLICLY OWNED				510	42,586	1.69	.339
	PARTIALLY EXEMPT, PRIVATELY OWNED				26,982	1,268,841	89.32	10.100
	INVALIDLY CODED EXEMPTIONS				42	30,711	.14	.245
	COUNTY EXEMPTION TOTALS	68,633	12,563,167	23,863	30,209	5,356,677		42.638
41 SARATOGA	WHOLLY EXEMPT, PUBLICLY OWNED				2,119	3,148,132	4.28	6.894
	WHOLLY EXEMPT, PRIVATELY OWNED				858	1,428,408	1.73	3.128
	PARTIALLY EXEMPT, PUBLICLY OWNED				98	64,211	.20	.141
	PARTIALLY EXEMPT, PRIVATELY OWNED				46,334	2,933,077	93.65	6.423
	INVALIDLY CODED EXEMPTIONS				69	8,115	.14	.018
	COUNTY EXEMPTION TOTALS	102,641	45,664,043	39,586	49,478	7,581,943		16.604
42 SCHENECTADY	WHOLLY EXEMPT, PUBLICLY OWNED				1,432	2,721,515	4.63	13.991
	WHOLLY EXEMPT, PRIVATELY OWNED				742	1,097,435	2.40	5.642
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				28,736	1,563,044	92.90	8.035
	INVALIDLY CODED EXEMPTIONS				22	20,168	.07	.104
	COUNTY EXEMPTION TOTALS	58,550	19,452,605	24,768	30,932	5,402,162		27.771

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				475	1,198,227	4.51	23.221
	WHOLLY EXEMPT, PRIVATELY OWNED				351	141,753	3.33	2.747
	PARTIALLY EXEMPT, PUBLICLY OWNED				308	59,433	2.92	1.152
	PARTIALLY EXEMPT, PRIVATELY OWNED				9,393	473,237	89.20	9.171
	INVALIDLY CODED EXEMPTIONS				3	424	.03	.008
	COUNTY EXEMPTION TOTALS	23,391	5,160,179	8,176	10,530	1,873,074		36.299
44 SCHUYLER	WHOLLY EXEMPT, PUBLICLY OWNED				403	220,713	6.19	7.175
	WHOLLY EXEMPT, PRIVATELY OWNED				186	69,709	2.86	2.266
	PARTIALLY EXEMPT, PUBLICLY OWNED				204	24,632	3.14	.801
	PARTIALLY EXEMPT, PRIVATELY OWNED				5,691	385,889	87.47	12.544
	INVALIDLY CODED EXEMPTIONS				22	2,395	.34	.078
	COUNTY EXEMPTION TOTALS	13,555	3,076,177	5,207	6,506	703,338		22.864
45 SENECA	WHOLLY EXEMPT, PUBLICLY OWNED				560	1,507,051	5.44	27.351
	WHOLLY EXEMPT, PRIVATELY OWNED				213	124,086	2.07	2.252
	PARTIALLY EXEMPT, PUBLICLY OWNED				8	7,687	.08	.140
	PARTIALLY EXEMPT, PRIVATELY OWNED				9,450	697,822	91.77	12.665
	INVALIDLY CODED EXEMPTIONS				67	23,183	.65	.421
	COUNTY EXEMPTION TOTALS	18,352	5,510,040	8,226	10,298	2,359,829		42.828
46 STEUBEN	WHOLLY EXEMPT, PUBLICLY OWNED				1,525	1,556,076	4.87	14.756
	WHOLLY EXEMPT, PRIVATELY OWNED				756	310,579	2.41	2.945
	PARTIALLY EXEMPT, PUBLICLY OWNED				162	23,501	.52	.223
	PARTIALLY EXEMPT, PRIVATELY OWNED				28,869	1,403,158	92.19	13.306
	INVALIDLY CODED EXEMPTIONS				1	47	.00	.000
	COUNTY EXEMPTION TOTALS	56,862	10,545,592	23,269	31,313	3,293,361		31.230
47 SUFFOLK	WHOLLY EXEMPT, PUBLICLY OWNED				29,873	93,112,336	9.66	14.905
	WHOLLY EXEMPT, PRIVATELY OWNED				4,854	13,447,156	1.57	2.153
	PARTIALLY EXEMPT, PUBLICLY OWNED				1,250	2,102,850	.40	.337
	PARTIALLY EXEMPT, PRIVATELY OWNED				273,299	30,132,756	88.36	4.823
	INVALIDLY CODED EXEMPTIONS				22	17,607	.01	.003
	COUNTY EXEMPTION TOTALS	586,828	624,717,270	238,769	309,298	138,812,705		22.220
48 SULLIVAN	WHOLLY EXEMPT, PUBLICLY OWNED				1,100	2,491,073	6.22	12.472
	WHOLLY EXEMPT, PRIVATELY OWNED				1,342	1,394,989	7.59	6.984
	PARTIALLY EXEMPT, PUBLICLY OWNED				46	7,251	.26	.036
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,179	1,159,225	85.80	5.804
	INVALIDLY CODED EXEMPTIONS				24	5,328	.14	.027
	COUNTY EXEMPTION TOTALS	67,664	19,973,934	14,107	17,691	5,057,866		25.322

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				576	1,045,460	4.17	19.959
	WHOLLY EXEMPT, PRIVATELY OWNED				434	150,832	3.14	2.880
	PARTIALLY EXEMPT, PUBLICLY OWNED				102	16,097	.74	.307
	PARTIALLY EXEMPT, PRIVATELY OWNED				12,679	697,792	91.74	13.322
	INVALIDLY CODED EXEMPTIONS				29	15,901	.21	.304
	COUNTY EXEMPTION TOTALS	26,553	5,237,930	11,266	13,820	1,926,082		36.772
50 TOMPKINS	WHOLLY EXEMPT, PUBLICLY OWNED				1,059	1,835,783	5.91	9.961
	WHOLLY EXEMPT, PRIVATELY OWNED				932	4,719,936	5.20	25.610
	PARTIALLY EXEMPT, PUBLICLY OWNED				351	40,752	1.96	.221
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,573	916,034	86.92	4.970
	INVALIDLY CODED EXEMPTIONS				1	11	.01	.000
	COUNTY EXEMPTION TOTALS	35,792	18,429,816	14,766	17,916	7,512,516		40.763
51 ULSTER	WHOLLY EXEMPT, PUBLICLY OWNED				1,153	2,306,322	2.88	6.021
	WHOLLY EXEMPT, PRIVATELY OWNED				1,604	1,605,259	4.01	4.190
	PARTIALLY EXEMPT, PUBLICLY OWNED				48	53,907	.12	.141
	PARTIALLY EXEMPT, PRIVATELY OWNED				37,156	2,777,958	92.97	7.252
	INVALIDLY CODED EXEMPTIONS				5	655	.01	.002
	COUNTY EXEMPTION TOTALS	88,375	38,308,087	31,306	39,966	6,744,101		17.605
52 WARREN	WHOLLY EXEMPT, PUBLICLY OWNED				968	893,912	5.80	4.999
	WHOLLY EXEMPT, PRIVATELY OWNED				523	550,709	3.13	3.079
	PARTIALLY EXEMPT, PUBLICLY OWNED				14	2,973	.08	.017
	PARTIALLY EXEMPT, PRIVATELY OWNED				15,164	847,689	90.78	4.740
	INVALIDLY CODED EXEMPTIONS				35	13,463	.21	.075
	COUNTY EXEMPTION TOTALS	46,221	17,883,631	12,915	16,704	2,308,746		12.910
53 WASHINGTON	WHOLLY EXEMPT, PUBLICLY OWNED				580	418,612	3.13	5.002
	WHOLLY EXEMPT, PRIVATELY OWNED				499	172,436	2.69	2.060
	PARTIALLY EXEMPT, PUBLICLY OWNED				46	9,722	.25	.116
	PARTIALLY EXEMPT, PRIVATELY OWNED				17,416	1,015,182	93.93	12.130
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	36,052	8,369,265	14,239	18,541	1,615,952		19.308
54 WAYNE	WHOLLY EXEMPT, PUBLICLY OWNED				1,061	755,241	4.00	7.274
	WHOLLY EXEMPT, PRIVATELY OWNED				610	557,117	2.30	5.366
	PARTIALLY EXEMPT, PUBLICLY OWNED				3	9,885	.01	.095
	PARTIALLY EXEMPT, PRIVATELY OWNED				24,833	1,533,181	93.61	14.767
	INVALIDLY CODED EXEMPTIONS				22	4,577	.08	.044
	COUNTY EXEMPTION TOTALS	44,339	10,382,186	21,176	26,529	2,860,001		27.547

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2024 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				7,802	44,621,639	7.80	14.838
	WHOLLY EXEMPT, PRIVATELY OWNED				2,922	15,384,451	2.92	5.116
	PARTIALLY EXEMPT, PUBLICLY OWNED				103	94,887	.10	.032
	PARTIALLY EXEMPT, PRIVATELY OWNED				89,093	12,707,036	89.07	4.225
	INVALIDLY CODED EXEMPTIONS				110	85,056	.11	.028
	COUNTY EXEMPTION TOTALS	259,667	300,730,094	81,525	100,030	72,893,069		24.239
56 WYOMING	WHOLLY EXEMPT, PUBLICLY OWNED				743	651,115	5.19	13.129
	WHOLLY EXEMPT, PRIVATELY OWNED				426	134,012	2.97	2.702
	PARTIALLY EXEMPT, PUBLICLY OWNED				12	4,387	.08	.089
	PARTIALLY EXEMPT, PRIVATELY OWNED				13,109	988,215	91.50	19.926
	INVALIDLY CODED EXEMPTIONS				37	2,692	.26	.054
	COUNTY EXEMPTION TOTALS	24,632	4,959,542	11,436	14,327	1,780,421		35.899
57 YATES	WHOLLY EXEMPT, PUBLICLY OWNED				358	300,463	4.14	5.594
	WHOLLY EXEMPT, PRIVATELY OWNED				301	214,927	3.49	4.002
	PARTIALLY EXEMPT, PUBLICLY OWNED				25	985	.29	.018
	PARTIALLY EXEMPT, PRIVATELY OWNED				7,944	1,038,920	91.98	19.343
	INVALIDLY CODED EXEMPTIONS				9	1,174	.10	.022
	COUNTY EXEMPTION TOTALS	16,192	5,370,994	6,495	8,637	1,556,469		28.979
65 NEW YORK CITY	WHOLLY EXEMPT, PUBLICLY OWNED				23,239	277,025,046	4.46	14.795
	WHOLLY EXEMPT, PRIVATELY OWNED				16,244	84,093,079	3.11	4.491
	PARTIALLY EXEMPT, PUBLICLY OWNED				0	0	.00	.000
	PARTIALLY EXEMPT, PRIVATELY OWNED				482,077	121,518,253	92.43	6.490
	INVALIDLY CODED EXEMPTIONS				0	0	.00	.000
	COUNTY EXEMPTION TOTALS	1,148,432	1,872,483,799	377,020	521,560	482,636,378		25.775
STATEWIDE TOTAL	WHOLLY EXEMPT, PUBLICLY OWNED				151,315	591,305,833	5.20	13.622
	WHOLLY EXEMPT, PRIVATELY OWNED				76,644	188,122,713	2.63	4.334
	PARTIALLY EXEMPT, PUBLICLY OWNED				8,653	4,146,527	.30	.096
	PARTIALLY EXEMPT, PRIVATELY OWNED				2,672,070	298,384,128	91.75	6.874
	INVALIDLY CODED EXEMPTIONS				3,807	1,977,441	.13	.046
	STATE EXEMPTION TOTALS	5,846,981	4,340,752,825	2,260,251	2,912,489	1,083,936,642		24.971

TABLE B4

**Statewide Summary of Exemptions, by Property Group and Exemption Code,
2024 Assessment Rolls**

Pages B.21 – B.32

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.21

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP A:	RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS						
	21100 CLERGY - IN TRUST FOR CHURCH	RPTL 436	14	8,339	8,339	100.00	.001
	4100 VETERANS - CHANGE IN LEVEL	RPTL 458(5)	4,677	1,814,057	504,365	27.80	.047
	4110 VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	20,093	14,920,318	5,970,024	40.01	.551
	4111 VETERANS - PRO RATA	RPTL 458(5)	5,228	2,031,942	845,513	41.61	.078
	4112 VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	173,155	136,053,935	7,029,088	5.17	.649
	4113 VETERANS-WARTIME/COMBAT	RPTL 458-a	121,997	102,324,032	7,759,788	7.58	.716
	4114 VETERANS-WARTIME/DISABLED	RPTL 458-a	66,835	49,766,073	5,324,392	10.70	.491
	4115 VETERANS - COLD WAR (10%)	RPTL 458-b	6,602	1,657,246	57,450	3.47	.005
	4116 VETERANS - COLD WAR (15%)	RPTL 458-b	18,405	8,491,077	531,150	6.26	.049
	4117 VETERANS - COLD WAR (DISABLED)	RPTL 458-b	2,733	1,023,034	126,381	12.35	.012
	41200 VETERANS-PURCHASE BY SUBSCRIP	RPTL 458(2)	3	991	168	16.95	.000
	41300 VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	255	135,568	130,614	96.35	.012
	41400 CLERGY	RPTL 460	4,374	2,971,175	1,059,977	35.68	.098
	4163 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	8,130	3,389,205	328,692	9.70	.030
	4164 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,f,&j	5,880	4,272,148	417,622	9.78	.039
	41657 VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	190	39,909	1,948	4.88	.000
	4166 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-a	132	21,241	418	1.97	.000
	4167 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-b	17	20,976	2,098	10.00	.000
	4168 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e & g	4,398	4,035,033	327,439	8.11	.030
	4169 VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	3,682	1,676,162	132,732	7.92	.012
	4180 PERSON AGED 65 YRS OR OLDER	RPTL 467	186,653	148,225,387	40,455,115	27.29	3.732
	4182 CERTAIN LIVING QUARTERS	RPTL 469	172	131,021	15,804	12.06	.002
	41834 STAR - ENHANCED	RPTL 425	475,752	179,980,367	55,369,396	30.76	5.108
	41836 STAR - ENHANCED CERTAIN SD	RPTL 425	81,851	75,571,677	6,592,280	8.72	.608
	41844 STAR - ENHANCED: MFG HOME	RPTL 425	239	32,428	12,744	39.30	.001
	41854 STAR - BASIC	RPTL 425	905,910	387,951,600	43,278,642	11.16	3.993
	41856 STAR - BASIC CERTAIN SD	RPTL 425	296,116	284,892,988	8,224,478	2.89	.759
	41864 STAR - BASIC:MFG HOME	RPTL 425	484	86,384	14,446	16.72	.001
	4190 PHYSICALLY DISABLED	RPTL 459	2,553	1,750,538	144,517	8.26	.013
	41910 DISABLED CRIME VICTIMS	RPTL 459-b	12	10,540	3,438	32.62	.000
	4193 PERSON W/DISABILITY & LTD INC	RPTL 459-c	10,233	83,964,328	2,169,622	2.58	.200
	4196 HISTORIC PROPERTY	RPTL 444-a	236	119,168	55,578	46.64	.005
	4411 FIRST-TIME HOMEBUYERS	RPTL 457	146	69,906	19,940	28.52	.002
	4412 RES PROPERTY CERTAIN COUNTIES	RPTL 467-j	75	22,040	10,816	49.07	.001
	4421 HOME IMPROVEMENTS	RPTL 421-f	2,913	1,830,731	102,211	5.58	.009
	44220 HOME IMPROVEMENTS-CERT CITIES	RPTL 421-h	54,102	55,487,177	5,986,036	10.79	.552
	4425 RES CAP IMPROVMTS TOWNS	RPTL 421-l	4	1,256	77	6.13	.000
	44314 RES INVESTMENT - CERT MUNIS	RPTL 485-h,i,j&q	11	2,173	417	19.19	.000
	4431 RES INVESTMENT - CERT MUNIS	RPTL 485-h,i,j&q	12	2,547	516	20.26	.000
	44323 RES INVESTMENT - CERT MUNI/SD	RPTL 485-i,j,l,m	38	11,095	2,372	21.38	.000
	44336 RES IMPROVEMENT - CERT MUNIS	RPTL 485-j	137	74,014	45,884	61.99	.004
	44343 RES INVESTMENT - CERT MUNI/SD	RPTL 485-j,k	2	559	75	13.42	.000

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 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 A: CONT'D	RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS						
	44344 RES INVESTMENT - CERT MUNI/SD	RPTL 485-j,k	2	559	75	13.42	.000
	4435 RES INHIBITED PROP C OF BATAVI	RPTL 485-r	2	354	218	61.58	.000
	4439 SUPERSTORM SANDY ASSESSMENT RE	LAWS OF 2015 CH 122	10	11,268	138	1.22	.000
	44456 VACANT OR NEW - CERTAIN CITIES	RPTL 485-o	122	18,679	12,809	68.57	.001
	4451 SENIOR RES-CITY OF BUFFALO	RPTL 467-k	23	3,956	2,162	54.65	.000
	44603 RES FLOOD INSURANCE-SYRACUSE	RPTL 467-k	32	2,476	4,147	167.49	.000
	4950 PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	9,063	7,575,368	1,584,789	20.92	.146
	49510 ENERGY CONSERV IMPRV:RESIDENT	RPTL 487-a	22	11,662	639	5.48	.000
	GROUP A TOTAL		2,473,727		194,667,579		17.959

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.23

					TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE	
GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS				
	CODE	DESCRIPTION	LAW	SECTION					
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	13,583	84,282,122	84,198,970	99.90	7.768
	12150	NYS & LOCAL EMPL RETIRE SYS	RPTL	404(2)	7	469,358	469,358	100.00	.043
	12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	8	23,558	23,558	100.00	.002
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5,223	29,203,909	29,151,852	99.82	2.689
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	982	21,503,783	21,382,606	99.44	1.973
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	190	1,001,481	993,901	99.24	.092
	12380	CENTRL NY REGION TRANS AUTH	RPTL	412	11	1,563	1,563	100.00	.000
	12400	NYS SAVINGS & LOAN INS FUND	BNKG L	420-e	1	5,679	5,679	100.00	.001
	12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	23	1,387,866	1,387,866	100.00	.128
	12440	NYS CULTURAL RESOURCES TRST	GEN MUNY L	317	2	214	214	100.00	.000
	12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	8	6,960	6,960	100.00	.001
	17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	38	48,150	48,150	100.00	.004
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	1,436	2,254,922	2,258,097	100.14	.208
	GROUP B TOTAL				21,512		139,928,774		12.909

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.24

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	10100 SPECIAL DIST USE:OTHER OWNER	RPTL 410	216	307,106	307,106	100.00	.028
	1011 SEWAGE/WATER NOT IN DISTRICT	RPTL 410-a	74	46,737	46,737	100.00	.004
	10200 PUBLIC EMERGENCY WATER PIPES	GEN MUNY L 120-u(10)	3	5,303	5,303	100.00	.001
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	19,727	32,346,574	32,170,066	99.45	2.968
	13110 COUNTY OWNED: CEMETERY	RPTL 446	21	53,847	53,847	100.00	.005
	13120 CO. OWNED:REVENUE-PRODUCING	GEN MUNY L 411	39	333,357	333,357	100.00	.031
	1323 COUNTY PROP OUTSIDE COUNTY	RPTL 406(2)	12	5,480	5,341	97.46	.001
	1324 CO. SEWER/WATER OUTSIDE CO.	RPTL 406(3)	79	265,165	265,165	100.00	.025
	13350 CITY OWNED PROP (GENERALLY)	RPTL 406(1)	32,816	136,035,352	135,854,317	99.87	12.533
	13360 NYC WATER SUPPLY AQUEDUCTS	RPTL 406(4)	54	1,111,977	953,819	85.78	.088
	13370 CITY OWNED: CEMETERY	RPTL 446	59	166,039	166,039	100.00	.015
	13380 CITY OWNED:REVENUE PRODUCING	GEN MUNY L 411	15	6,615	3,951	59.73	.000
	1343 CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	49	12,594	12,925	102.63	.001
	1344 CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	239	478,038	463,688	97.00	.043
	13450 CITY AIRFIELD OUTSIDE CITY	RPTL 406(7)	377	36,730	36,730	100.00	.003
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	35,645	26,111,306	25,993,045	99.55	2.398
	13510 TOWN OWNED: CEMETERY	RPTL 446	1,540	69,912	69,912	100.00	.006
	13520 TOWN OWNED:REVENUE PRODUCING	GEN MUNY L 411	8	3,875	3,875	100.00	.000
	1357 TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	115	45,613	45,639	100.06	.004
	13580 TOWN AIRFIELD OUTSIDE TOWN	RPTL 406(7)	2	263	263	100.00	.000
	1359 TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	49	73,414	73,414	100.00	.007
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	11,784	8,192,644	8,093,016	98.78	.747
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	163	31,737	31,639	99.69	.003
	13670 VILLG OWNED:REVENU PRODUCNG	GEN MUNY L 411	18	1,211	1,211	100.00	.000
	1373 VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	145	56,854	56,451	99.29	.005
	1374 VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	656	343,628	347,843	101.23	.032
	13750 VILLG AIRFIELD OUTSIDE VILLG	RPTL 406(7)	15	2,921	2,921	100.00	.000
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	5,560	54,936,010	54,823,725	99.80	5.058
	13810 DRAINAGE IMPROVEMENT DISTRICT	EN CON LAW 15-1909(4)	26	813	813	100.00	.000
	13820 RIVER IMPROVEMENT DISTRICT	EN CON LAW 15-2309	8	323	323	100.00	.000
	1383 SPECIAL DISTRICT:NOT IN DIST	RPTL 410-a	12	13,047	13,047	100.00	.001
	1384 SPECIAL WATER DIST:OSWEGO CO	RPTL 410-b	7	39,992	39,992	100.00	.004
	13850 BOCES PROPERTY	RPTL 408	171	821,410	821,206	99.98	.076
	13860 CHARTER SCHOOL - REGENTS INC	ED L 2853	8	12,768	12,768	100.00	.001
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	1,485	2,092,537	2,075,151	99.17	.191
	13880 UTICA TRANSIT AUTHORITY PROP	TRANS L 64	1	6,873	6,873	100.00	.001
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	780	1,568,914	1,545,742	98.52	.143
	13920 NYC EDUCATNAL CONSTRCTN FUND	EDUC L 468	128	1,715,830	1,715,830	100.00	.158
	13940 NYC CULTURAL RESOURCES TRUST	GEN MUNY L 327	248	406,915	406,915	100.00	.038
	13950 NYC HEALTH & HOSPITAL CORP	MCK UCON L 7400	68	6,160,581	6,160,581	100.00	.568
	13970 REGIONAL OTB CORPORATION	RACING L 513	17	120,889	51,170	42.33	.005
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	1,198	5,714,859	5,570,204	97.47	.514

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.25

					TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE	
GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS				
	CODE	DESCRIPTION	LAW	SECTION					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
CONT'D									
	1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL	412	50	41,560	41,560	100.00	.004
	3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL	487	138	513,483	457,661	89.13	.042
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	1,203	123,636	123,636	100.00	.011
	3340_	TAX SALE - CITY OWNED	RPTL	406(5)	347	33,911	33,911	100.00	.003
	3355_	TAX SALE - TOWN OWNED	RPTL	406(5)	27	674	674	100.00	.000
	3370_	TAX SALE - VILLAGE OWNED	RPTL	406(5)	22	1,639	1,639	100.00	.000
	GROUP C TOTAL				115,424		279,301,041		25.767

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.26

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	1,966	27,418,807	27,413,655	99.98	2.529
	14110 USA OWNED - SPECIFIED USES	STATE L 54	526	6,965,592	6,964,396	99.98	.643
	14120 USA OWNED - DEFENSE PURPOSES	STATE L 59-g	14	76,705	76,008	99.09	.007
	14200 FOREIGN GOVT: EMBASSY	RPTL 418	137	826,641	826,641	100.00	.076
	14210 FOREIGN GOVT: CONSULATE	VIENNA CON CONSULAR	106	522,708	521,171	99.71	.048
	14220 FOREIGN GOVT: MISSION	VIENNA CON DIPLOMATIC	294	1,805,994	1,790,250	99.13	.165
	14300 INDIAN RESERVATION	RPTL 454	1,736	1,778,338	1,778,338	100.00	.164
	14400 U.N. OR SIMILAR ORGANIZATION	RPTL 416	10	827,825	827,825	100.00	.076
	14410 U.N. DEVELOPMENT DISTRICT	MCK UCON L 9613	5	280,259	244,277	87.16	.023
	14620 NY&NJ PORT AUTH-AIR TERMINAL	MCK UCON L 6635	35	30,568,641	30,568,641	100.00	2.820
	14630 NY&NJ PORT AUTH-BUS FACILTYS	MCK UCON L 7210	5	501,994	501,994	100.00	.046
	14640 NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L 6515	52	1,450,732	1,450,732	100.00	.134
	GROUP D TOTAL		4,886		72,963,928		6.731

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.27

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	3,523	3,942,650	2,834,967	71.91	.262
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	23,368	38,222,628	36,147,431	94.57	3.335
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	8,456	52,286,954	51,652,144	98.79	4.765
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	7,456	12,507,281	12,425,727	99.35	1.146
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	2,606	34,002,372	33,602,113	98.82	3.100
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	4,303	4,830,942	4,813,457	99.64	.444
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	7,057	8,993,197	8,885,829	98.81	.820
	25400 FRATERNAL ORGANIZATION	RPTL 428	173	197,456	196,870	99.70	.018
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	155	510,766	504,968	98.86	.047
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	157	448,673	448,443	99.95	.041
	25700 INFANT HOME	RPTL 440	3	2,752	2,752	100.00	.000
	25900 LAND BANKS	NPCL 1608	1,564	54,679	54,679	100.00	.005
	26000 PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACTS	4	734,653	734,653	100.00	.068
	26050 AGRICULTURAL SOCIETY	RPTL 450	233	225,283	225,283	100.00	.021
	2610_ VETERANS ORGANIZATION	RPTL 452	998	419,225	411,972	98.27	.038
	2611_ VETERANS ORG ALSO NON-EXEMPT	RPTL 452	1	1,130	558	49.38	.000
	26250 HISTORICAL SOCIETY	RPTL 444	491	298,066	297,612	99.85	.028
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	1,641	6,027,187	5,944,390	98.63	.548
	26350 FIRE PATROL & SALVAGE CORPS	RPTL 468	11	4,323	4,323	100.00	.000
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	3,366	2,982,580	2,779,977	93.21	.257
	26500 NYC INST OF ARTS & SCIENCE	RPTL 424	5	25,777	25,777	100.00	.002
	27350 CEMETERY - PRIVATE	RPTL 446	5,898	4,072,691	4,065,975	99.84	.375
	27400 PRIVAT NONPROFIT RETIRE SYS	RPTL 488	6	1,429	1,429	100.00	.000
	29150 OPERA HOUSE	RPTL 426	18	841,594	840,998	99.93	.078
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	61	918,361	914,792	99.61	.084
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	75	126,821	126,378	99.65	.012
	2945_ MUSIC ACADEMY: POP > 175,000	RPTL 434	9	352,502	352,502	100.00	.033
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	54	845,697	845,617	99.99	.078
	29650 SOLDIER MONUMENT CORPORATN	RPTL 442	15	5,953	5,953	100.00	.001
	46450 ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	44	18,585	11,689	62.89	.001
	49200 THEATER CORP:ACT OF CONGRESS	RPTL 432	11	35,378	35,378	100.00	.003
	GROUP E TOTAL		71,762		169,194,636		15.609

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.28

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	14610 NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L 6611	9	683,284	683,284	100.00	.063
	17000 NY&NJ PORT AUTH-INDUST DEVEL	MCK UCON L 7181	80	459,555	459,555	100.00	.042
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	7,596	66,204,261	65,783,503	99.36	6.069
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	287	11,868,493	11,868,493	100.00	1.095
	19950 MUNICIPAL RAILROAD	RPTL 456	830	1,417,481	1,408,273	99.35	.130
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	218	379,645	376,485	99.17	.035
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	46	1,499,032	1,499,032	100.00	.138
	2745_ ELECTRIC GENERATING FACILITIES	RPTL 485	13	1,906,411	1,906,622	100.01	.176
	27500 WATERWORKS CORP IN NYC	RPTL 485-d	110	207,211	207,211	100.00	.019
	27550 STEEL MFG:IN CITY POP>49999	RPTL 485-c	1	1,381	1,381	100.00	.000
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	307	16,727	16,729	100.01	.002
	4449_ RES COMM CERTAIN COUNTIES	RPTL 485-n	28	8,764	2,752	31.40	.000
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	1,732	296,775	149,562	50.40	.014
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	297	819,951	375,306	45.77	.035
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	388	1,648,308	1,242,429	75.38	.115
	4760_ BUSNS INVEST:NOT NYC,<8/5/97	RPTL 485-b	165	798,794	117,267	14.29	.011
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	3,139	6,197,989	921,071	14.86	.085
	4762_ SOUTHAMPTON HOSPITALITY	L.2014 CH.470	2	24,812	5,016	20.22	.001
	47660 IND/COMM-NYC FINANCE CERTIF	RPTL 489-bbbb	3,429	17,588,547	7,514,241	42.72	.693
	4767_ IMPROVEMENTS IN EMPIRE ZONE	RPTL 485-e	5	32,401	32,004	98.77	.003
	47700 FALLOUT SHELTER FACILITIES	RPTL 479	12	8,165	174	2.13	.000
	4780_ IMPROVED PROP PURSNT TO ADA	RPTL 459-a	1	859	292	33.99	.000
	4784_ GREEN BLDG CERT/SILVER	RPTL 470	20	44,795	8,995	20.08	.001
	4785_ GREEN BLDG GOLD	RPTL 470	27	11,342	5,311	46.83	.001
	4786_ GREEN BLDG PLATINUM	RPTL 470	4	5,360	1,117	20.84	.000
	47900 AIR POLLUTION CONTROL FACLT	RPTL 477-a	24	454,257	89,102	19.61	.008
	49000 ARENA USED BY NHL & NBA: NYC	RPTL 429	1	965,888	965,888	100.00	.089
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	63	3,262,476	288,246	8.84	.027
	GROUP F TOTAL		18,834		95,929,341		8.850

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.29

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	831	1,230,380	1,143,402	92.93	.106
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	501	300,434	300,434	100.00	.028
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	1,990	19,115,129	19,110,046	99.97	1.763
	18100 MUNI HSNG PROJ ACQ FROM PRIV	P H FI L 36-a(2)	119	167,200	167,200	100.00	.015
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	383	664,871	664,846	100.00	.061
	18130 NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	29	95,674	95,674	100.00	.009
	18190 NYS PROJECT FINANCE AGENCY	MCK UCON L 6369	2	3,879	3,879	100.00	.000
	18300 NYC HOUSING DEVELOPMENT CORP	P H FI L 663	1	11	11	100.00	.000
	18600 USA:UNDER PURCHASE CONTRACT	RPTL 400(2)	8	299,107	299,107	100.00	.028
	25800 LOW INCOME HOUSING IN NYC	RPTL 420-c	2,555	11,113,010	11,006,149	99.04	1.015
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	107	154,965	155,438	100.31	.014
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	296	1,237,405	1,235,225	99.82	.114
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	217	1,024,130	1,022,361	99.83	.094
	28220 COMMUNITY DEV CORP-URBN RENWL	P H FI L 260	208	95,894	94,295	98.33	.009
	28240 NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L CH 270	8	23,240	22,915	98.60	.002
	28520 NONPROFIT NURSING HOME CO	RPTL 422	82	653,231	652,960	99.96	.060
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	677	430,586	431,161	100.13	.040
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	78	339,828	338,840	99.71	.031
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	66	189,863	186,118	98.03	.017
	3860_ MUNI HSNG AUTH:SOLD/LEASED	P H FI L 36-a(4)	2	843	680	80.66	.000
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	430	546,372	497,021	90.97	.046
	4800_ URBAN RENWL:URBAN REDEV CORP	P H FI L 211	1	1,304	365	27.99	.000
	4807_ MULTIPLE DWELLINGS:IMPROVMNT	RPTL 489	18,226	8,152,172	4,136,921	50.75	.382
	4810_ URBAN DEVEL ACTION AREA PROJ	GEN MUNY L 696	3,335	4,885,419	2,235,475	45.76	.206
	4851_ LTD PROFIT HSNG CO:PRTLY 422	P H FI L 33(1)(a)	11	80,703	79,891	98.99	.007
	4854_ LTD DIVIDND HSNG CO:UDC SUB	P H FI L 93,97,556	22	304,182	304,182	100.00	.028
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	315	9,996,570	9,986,372	99.90	.921
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1,130	3,290,825	3,237,265	98.37	.299
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	538	3,939,613	3,857,114	97.91	.356
	4869_ REDEVELOP HSNG CO:PHASEOUT	RPTL 423	7	18,679	17,738	94.96	.002
	48743 LOW-INCM TURNKY/ENHCED HSNG	P H FI L 1106-h	3,091	11,395,758	10,455,656	91.75	.965
	48800 NEW MULTIPLE DWELLINGS: NYC	RPTL 421-a	51,265	53,645,867	43,142,530	80.42	3.980
	4883_ NEW MULTIPLE DWELLINGS O/S NYC	RPTL 421-m	7	3,050	1,278	41.90	.000
	GROUP G TOTAL		86,538		114,882,549		10.599

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.30

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	5,040	1,050,264	1,053,625	100.32	.097
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	372	31,580	30,485	96.53	.003
	41700 AGRICULTURAL BUILDING	RPTL 483	5,671	3,118,498	686,919	22.03	.063
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	80,090	26,983,416	10,320,624	38.25	.952
	41730 AGRICULTURAL LAND NOT IN DIST	AG-MKTS L 306	11,491	3,688,036	1,326,696	35.97	.122
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	159	51,391	2,937	5.72	.000
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	4,331	2,325,946	119,675	5.15	.011
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	559	266,010	41,464	15.59	.004
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	476	300,362	48,303	16.08	.005
	42140 ANAEROBIC DIGESTION FACILITIES	RPTL 483-e	7	44,457	28,454	64.00	.003
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	742	329,875	160,105	48.54	.015
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	6,991	3,325,543	1,262,356	37.96	.117
	4747_ CONS EASMT 15-29 YR	RPTL 491,491-a	14	1,631	815	49.97	.000
	4748_ CONS EASMT 30-49 YR	RPTL 491,491-a	2	444	333	75.00	.000
	4749_ CONS EASMT 50-75 YR	RPTL 491,491-a	7	4,214	2,528	59.99	.000
	4750_ CONS EASMT PERPETUAL	RPTL 491,491-a	58	7,888	6,444	81.69	.001
	GROUP H TOTAL		116,010		15,091,763		1.392

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 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						
	13102 **** INVALID CODE ****		1	221	181	81.90	.000
	13657 **** INVALID CODE ****		2	467	467	100.00	.000
	14304 **** INVALID CODE ****		1	3	3	100.00	.000
	18022 **** INVALID CODE ****		1	9,625	9,625	100.00	.001
	18025 **** INVALID CODE ****		1	2,586	2,586	100.00	.000
	18027 **** INVALID CODE ****		1	181	181	100.00	.000
	18400 **** INVALID CODE ****		2	22,430	22,430	100.00	.002
	20100 **** INVALID CODE ****		1	19	19	100.00	.000
	25100 **** INVALID CODE ****		21	27,121	14,253	52.55	.001
	25123 **** INVALID CODE ****		1	372	372	100.00	.000
	25200 **** INVALID CODE ****		30	32,302	32,302	100.00	.003
	25220 **** INVALID CODE ****		32	10,848	10,848	100.00	.001
	25310 **** INVALID CODE ****		6	2,106	2,013	95.58	.000
	26600 **** INVALID CODE ****		2	830	830	100.00	.000
	29990 **** INVALID CODE ****		1	8,491	8,491	100.00	.001
	32100 **** INVALID CODE ****		1	71	71	100.00	.000
	32250 **** INVALID CODE ****		3	70	70	100.00	.000
	32251 **** INVALID CODE ****		24	100	100	100.00	.000
	32255 **** INVALID CODE ****		18	99	99	100.00	.000
	32256 **** INVALID CODE ****		6	0	0	.00	.000
	32300 **** INVALID CODE ****		1	806	806	100.00	.000
	32304 **** INVALID CODE ****		5	231,999	229,615	98.97	.021
	32305 **** INVALID CODE ****		1	0	0	.00	.000
	33750 **** INVALID CODE ****		2	862	862	100.00	.000
	33800 **** INVALID CODE ****		34	5,088	4,127	81.11	.000
	40006 **** INVALID CODE ****		1	898	773	86.08	.000
	40801 **** INVALID CODE ****		1	840	420	50.00	.000
	41080 **** INVALID CODE ****		1	382	66	17.43	.000
	41190 **** INVALID CODE ****		9	2,983	904	30.31	.000
	41401 **** INVALID CODE ****		1	763	23	3.17	.000
	41407 **** INVALID CODE ****		1	172	2	1.16	.000
	41500 **** INVALID CODE ****		18	765	765	100.00	.000
	41650 **** INVALID CODE ****		3	793	73	9.21	.000
	41701 **** INVALID CODE ****		1	270	20	7.41	.000
	41710 **** INVALID CODE ****		1	309	264	85.44	.000
	41721 **** INVALID CODE ****		1	324	23	7.10	.000
	41810 **** INVALID CODE ****		4	392	153	39.03	.000
	41816 **** INVALID CODE ****		1	49	39	79.59	.000
	41911 **** INVALID CODE ****		1	41	21	51.22	.000
	41912 **** INVALID CODE ****		1	145	58	40.00	.000
	41915 **** INVALID CODE ****		1	205	71	34.63	.000
	42131 **** INVALID CODE ****		1	678	15	2.21	.000

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.32

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL STATE EXEMPT VALUE
GROUP I:	INVALIDLY CODED EXEMPTIONS						
	CONT'D						
	43313 **** INVALID CODE ****		11	2,173	417	19.19	.000
	44471 **** INVALID CODE ****		3	2,170	408	18.80	.000
	44641 **** INVALID CODE ****		1	1,388	139	10.01	.000
	46451 **** INVALID CODE ****		7	2,193	139	6.34	.000
	46452 **** INVALID CODE ****		42	55,980	5,634	10.06	.001
	47010 **** INVALID CODE ****		31	9,071	3,088	34.04	.000
	47280 **** INVALID CODE ****		1	548	474	86.50	.000
	47550 **** INVALID CODE ****		5	2,391	1,489	62.28	.000
	47650 **** INVALID CODE ****		9	9,677	1,440	14.88	.000
	47750 **** INVALID CODE ****		7	564	144	25.53	.000
	48010 **** INVALID CODE ****		1	10,108	10,108	100.00	.001
	48250 **** INVALID CODE ****		1	58,308	58,308	100.00	.005
	48600 **** INVALID CODE ****		11	44,219	43,390	98.13	.004
	49600 **** INVALID CODE ****		1	68	63	92.65	.000
	50000 **** INVALID CODE ****		2,190	1,214,686	1,204,727	99.18	.111
	50003 **** INVALID CODE ****		1	31	31	100.00	.000
	51000 **** INVALID CODE ****		379	126,671	78,281	61.80	.007
	51100 **** INVALID CODE ****		4	1,334	759	56.90	.000
	51103 **** INVALID CODE ****		62	206,237	76,053	36.88	.007
	52002 **** INVALID CODE ****		795	275,077	148,309	53.92	.014
	GROUP I TOTAL		3,807		1,977,442		.182
	STATEWIDE TOTALS			2,912,500	1,083,937,053		

TABLE B5

**Summary of Exemptions, by County, Property Group, and Exemption Code,
2024 Assessment Rolls**

Pages B.35 - End

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.35

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
GROUP	CODE	DESCRIPTION	LAW		SECTION				
COUNTY OF ALBANY		13 MUNICIPALITIES							
GROUP A:		RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	341	94,187	51,014	54.16	.296
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	18	4,945	2,673	54.06	.016
	4111_	VETERANS - PRO RATA	RPTL	458(5)	31	9,061	5,512	60.83	.032
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,146	1,181,658	136,544	11.56	.792
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,684	790,084	147,088	18.62	.853
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,296	387,926	87,373	22.52	.507
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	8	1,841	51	2.74	.000
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	539	155,012	10,012	6.46	.058
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	70	19,372	2,371	12.24	.014
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	5	2,651	2,668	100.63	.016
	41400	CLERGY	RPTL	460	60	18,831	123	.65	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	551	165,233	16,830	10.19	.098
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	4,618	1,111,682	491,732	44.23	2.851
	41834	STAR - ENHANCED	RPTL	425	11,793	3,007,619	1,024,042	34.05	5.937
	41854	STAR - BASIC	RPTL	425	24,903	7,285,547	786,016	10.79	4.557
	4190_	PHYSICALLY DISABLED	RPTL	459	9	3,393	319	9.39	.002
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	202	41,744	20,033	47.99	.116
	4196_	HISTORIC PROPERTY	RPTL	444-a	14	8,489	4,285	50.48	.025
	4421_	HOME IMPROVEMENTS	RPTL	421-f	3	718	53	7.31	.000
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	261	158,109	45,228	28.61	.262
GROUP A TOTAL					51,552		2,833,967		16.429
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	395	5,453,929	5,453,929	100.00	31.617
	12200	NYS TEACHERS RETIREMENT SYS	RPTL	404(3)	6	21,892	21,892	100.00	.127
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2	49,737	49,737	100.00	.288
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	29	36,969	36,969	100.00	.214
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	4	17,656	17,656	100.00	.102
	12380	CENTRL NY REGION TRANS AUTH	RPTL	412	11	1,563	1,563	100.00	.009
GROUP B TOTAL					447		5,581,746		32.358
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	89	764,092	759,357	99.38	4.402
	13110	COUNTY OWNED: CEMETERY	RPTL	446	6	53,653	53,653	100.00	.311
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	709	439,419	439,419	100.00	2.547
	1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	1	15	15	100.00	.000

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.36

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 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)	9	14,797	14,809	100.08	.086
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	719	371,625	371,262	99.90	2.152
13510	TOWN OWNED: CEMETERY	RPTL 446	10	500	500	100.00	.003
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	146	55,103	55,103	100.00	.319
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	2	897	897	100.00	.005
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	136	933,089	933,089	100.00	5.409
13850	BOCES PROPERTY	RPTL 408	4	63,542	63,542	100.00	.368
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	10	14,168	14,168	100.00	.082
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	46	8,050	8,050	100.00	.047
13970	REGIONAL OTB CORPORATION	RACING L 513	1	2,176	2,176	100.00	.013
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	159	112,450	111,205	98.89	.645
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	123	8,325	8,325	100.00	.048
GROUP C TOTAL			2,170		2,835,570		16.438
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)	37	881,972	881,972	100.00	5.113
14110	USA OWNED - SPECIFIED USES	STATE L 54	11	49,098	49,098	100.00	.285
GROUP D TOTAL			48		931,070		5.398
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	46	28,466	28,466	100.00	.165
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	536	653,559	650,467	99.53	3.771
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	262	859,292	850,465	98.97	4.930
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	239	140,950	136,946	97.16	.794
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	67	740,179	740,179	100.00	4.291
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	488	348,526	347,118	99.60	2.012
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	109	73,254	69,558	94.95	.403
25400	FRATERNAL ORGANIZATION	RPTL 428	3	3,262	3,196	97.98	.019
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	6	4,945	3,124	63.17	.018
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	1	6,338	6,338	100.00	.037
25900	LAND BANKS	NPCL 1608	269	12,696	12,696	100.00	.074
26050	AGRICULTURAL SOCIETY	RPTL 450	17	15,172	15,172	100.00	.088
2610_	VETERANS ORGANIZATION	RPTL 452	25	10,362	10,298	99.38	.060
26250	HISTORICAL SOCIETY	RPTL 444	16	3,007	3,007	100.00	.017
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	59	76,847	76,847	100.00	.446
27350	CEMETERY - PRIVATE	RPTL 446	92	97,972	97,972	100.00	.568

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.37

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 E (CONT'D)					
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	29150 OPERA HOUSE	RPTL 426	1	2,412	2,412	100.00	.014
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	15	16,191	16,191	100.00	.094
	46450 ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	1	188	188	100.00	.001
	GROUP E TOTAL		2,252		3,070,640		17.801
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	230	1,087,795	1,087,795	100.00	6.306
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	1	10,252	10,252	100.00	.059
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	1	254	254	100.00	.002
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	84	26,125	15,581	59.64	.090
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	15	35,526	16,794	47.27	.097
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	65	142,168	94,898	66.75	.550
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	74	405,642	66,153	16.31	.384
	47700 FALLOUT SHELTER FACILITIES	RPTL 479	1	396	4	.92	.000
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	3	36,273	1,509	4.16	.009
	GROUP F TOTAL		474		1,293,240		7.497
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	233	185,434	185,434	100.00	1.075
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	62	2,339	2,339	100.00	.014
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	7	65,181	65,181	100.00	.378
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	976	976	100.00	.006
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	4	25,538	24,496	95.92	.142
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	4	27,277	27,277	100.00	.158
	28520 NONPROFIT NURSING HOME CO	RPTL 422	3	107,828	107,828	100.00	.625
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	22	10,020	10,020	100.00	.058
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	499	499	100.00	.003
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	84	18,285	11,194	61.22	.065
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	3	21,042	20,656	98.17	.120
	48743 LOW-INCM TURNKY/ENHCED HSNG	P H FI L 1106-h	1	6,042	385	6.38	.002
	GROUP G TOTAL		428		456,285		2.645
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	21	9,535	9,535	100.00	.055
	41700 AGRICULTURAL BUILDING	RPTL 483	47	24,171	4,502	18.63	.026

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 H (CONT'D)					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	719	204,584	48,846	23.88	.283
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	92	47,469	21,635	45.58	.125
41750	ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	1	2,073	221	10.64	.001
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	6	3,607	101	2.79	.001
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	583	164	28.04	.001
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	5	3,068	625	20.39	.004
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	27	5,951	1,774	29.81	.010
4750_	CONS EASMT PERPETUAL	RPTL 491,491-a	6	734	661	90.00	.004
GROUP H TOTAL			927		88,064		.511
	COUNTY TOTALS		58,422		17,249,990		

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, 2024 ASSESSMENT ROLLS

PAGE B.39

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	17	1,696	116	6.83	.007
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,042	119,086	7,469	6.27	.419
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	789	93,649	9,508	10.15	.533
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	561	67,697	11,081	16.37	.621
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	184	20,329	764	3.76	.043
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	19	2,350	335	14.27	.019
41400	CLERGY	RPTL 460	26	3,646	50	1.38	.003
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	535	47,861	17,353	36.26	.973
41834	STAR - ENHANCED	RPTL 425	3,382	375,204	262,762	70.03	14.732
41844	STAR - ENHANCED: MFG HOME	RPTL 425	12	944	546	57.78	.031
41854	STAR - BASIC	RPTL 425	4,642	537,710	149,013	27.71	8.354
41864	STAR - BASIC:MFG HOME	RPTL 425	8	879	193	21.95	.011
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	8	8,601	7,064	82.12	.396
GROUP A TOTAL			11,225		466,254		26.140
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	196	219,616	219,616	100.00	12.313
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	2	0	0	.00	.000
GROUP B TOTAL			198		219,616		12.313
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	57	27,364	27,364	100.00	1.534
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	248	61,663	61,663	100.00	3.457
13510	TOWN OWNED: CEMETERY	RPTL 446	138	5,328	5,328	100.00	.299
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	141	49,480	49,480	100.00	2.774
13660	VILLAGE OWNED: CEMETERY	RPTL 446	32	975	876	89.85	.049
13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL 406(7)	10	2,459	2,459	100.00	.138
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	102	157,296	157,296	100.00	8.819
13850	BOCES PROPERTY	RPTL 408	5	6,923	6,719	97.06	.377
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	8	17,699	17,699	100.00	.992
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	13	7,807	7,807	100.00	.438
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	12	7,954	7,954	100.00	.446
GROUP C TOTAL			766		344,645		19.322

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 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	988	988	100.00	.055
	14300 INDIAN RESERVATION	RPTL 454	2	6,503	6,503	100.00	.365
	GROUP D TOTAL		7		7,491		.420
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	9	1,154	1,154	100.00	.065
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	228	43,025	43,025	100.00	2.412
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	163	419,104	419,104	100.00	23.497
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	18	2,844	2,531	88.99	.142
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	20	8,809	8,809	100.00	.494
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	25	5,825	5,825	100.00	.327
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	53	4,097	4,097	100.00	.230
	25400 FRATERNAL ORGANIZATION	RPTL 428	9	659	659	100.00	.037
	26050 AGRICULTURAL SOCIETY	RPTL 450	7	640	640	100.00	.036
	2610_ VETERANS ORGANIZATION	RPTL 452	17	1,763	1,726	97.87	.097
	26250 HISTORICAL SOCIETY	RPTL 444	6	474	474	100.00	.027
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	40	6,210	5,879	94.67	.330
	GROUP E TOTAL		595		493,923		27.691
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	29	62,335	62,208	99.80	3.488
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	28	5,811	386	6.65	.022
	GROUP F TOTAL		57		62,594		3.509
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	2	2,926	2,898	99.04	.163
	GROUP G TOTAL		2		2,898		.163
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	360	74,607	74,607	100.00	4.183
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	21	1,938	1,938	100.00	.109
	41700 AGRICULTURAL BUILDING	RPTL 483	151	34,203	7,156	20.92	.401
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,206	190,048	51,499	27.10	2.887
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	289	43,037	13,709	31.85	.769
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	19	4,116	322	7.83	.018

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.41

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 H (CONT'D)					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	7	1,216	259	21.26	.015
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	42	8,273	3,152	38.11	.177
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	110	18,121	7,931	43.77	.445
	GROUP H TOTAL		2,205		160,573		9.002
	COUNTY TOTALS		15,199		1,783,674		

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, 2024 ASSESSMENT ROLLS

PAGE B.42

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 BROOME 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)	74	26,651	4,582	17.19	.073
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	109	16,783	8,287	49.37	.132
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	2,935	512,171	39,863	7.78	.634
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,935	353,118	42,906	12.15	.683
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	954	174,058	31,127	17.88	.495
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	265	45,164	1,123	2.49	.018
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	9	1,237	100	8.10	.002
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	23	3,769	442	11.73	.007
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	5	1,638	1,629	99.46	.026
41400	CLERGY	RPTL 460	50	9,755	937	9.60	.015
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	21	4,936	494	10.00	.008
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	12	1,881	36	1.91	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	2,144	284,516	109,727	38.57	1.746
4182_	CERTAIN LIVING QUARTERS	RPTL 469	1	417	121	28.95	.002
41834	STAR - ENHANCED	RPTL 425	11,363	1,754,336	1,010,737	57.61	16.085
41844	STAR - ENHANCED: MFG HOME	RPTL 425	2	251	173	69.08	.003
41854	STAR - BASIC	RPTL 425	16,952	2,848,448	580,585	20.38	9.239
41864	STAR - BASIC:MFG HOME	RPTL 425	8	1,345	246	18.29	.004
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	191	20,936	9,452	45.15	.150
4421_	HOME IMPROVEMENTS	RPTL 421-f	8	1,765	429	24.32	.007
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	46	24,531	8,687	35.41	.138
GROUP A TOTAL			37,107		1,851,683		29.468
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	117	1,113,082	1,113,082	100.00	17.714
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	3	973	973	100.00	.016
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	8	877	877	100.00	.014
GROUP B TOTAL			128		1,114,932		17.743
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	227	249,415	249,415	100.00	3.969
1323_	COUNTY PROP OUTSIDE COUNTY	RPTL 406(2)	1	132	132	100.00	.002
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	323	100,976	100,976	100.00	1.607
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	2	87,446	87,446	100.00	1.392
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	684	69,450	69,254	99.72	1.102
13510	TOWN OWNED: CEMETERY	RPTL 446	15	191	191	100.00	.003

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF BROOME	17 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)	202	67,272	67,272	100.00	1.071
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	22	1,559	1,559	100.00	.025
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	118	662,675	662,675	100.00	10.546
	13850 BOCES PROPERTY	RPTL 408	3	25,014	25,014	100.00	.398
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	14	54,014	42,481	78.65	.676
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	11	2,849	2,849	100.00	.045
	GROUP C TOTAL		1,622		1,309,264		20.836
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	3	1,811	1,811	100.00	.029
	14110 USA OWNED - SPECIFIED USES	STATE L 54	6	27,897	27,897	100.00	.444
	GROUP D TOTAL		9		29,708		.473
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	28	18,417	5,120	27.80	.082
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	544	348,293	346,683	99.54	5.517
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	39	30,154	29,957	99.35	.477
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	268	164,342	162,015	98.58	2.578
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	33	306,262	301,405	98.41	4.797
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	34	19,476	19,476	100.00	.310
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	137	179,602	177,659	98.92	2.827
	25400 FRATERNAL ORGANIZATION	RPTL 428	2	443	443	100.00	.007
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	6,801	6,801	100.00	.108
	25900 LAND BANKS	NPCL 1608	12	1,215	1,215	100.00	.019
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	16,366	16,366	100.00	.261
	2610_ VETERANS ORGANIZATION	RPTL 452	31	8,366	8,289	99.08	.132
	26250 HISTORICAL SOCIETY	RPTL 444	1	130	130	100.00	.002
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	66	33,848	33,182	98.03	.528
	27350 CEMETERY - PRIVATE	RPTL 446	130	31,635	31,635	100.00	.503
	29150 OPERA HOUSE	RPTL 426	2	1,492	1,492	100.00	.024
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	5	112,195	109,672	97.75	1.745
	GROUP E TOTAL		1,337		1,251,540		19.917
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	142	571,414	571,414	100.00	9.094

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.44

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 BROOME	17 MUNICIPALITIES	GROUP F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	11	13,186	1,286	9.75	.021
47900	AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	1	2,884	2,707	93.88	.043
GROUP F TOTAL			154		575,407		9.157
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	6	8,380	8,380	100.00	.133
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	14	31,351	31,351	100.00	.499
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	1,724	1,724	100.00	.027
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	3	3,992	3,130	78.40	.050
GROUP G TOTAL			24		44,585		.710
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
32252	NYS OWNED REFORESTED LAND	RPTL 534	58	9,897	9,897	100.00	.158
41700	AGRICULTURAL BUILDING	RPTL 483	50	12,442	5,282	42.46	.084
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	636	115,654	42,940	37.13	.683
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	57	15,160	6,154	40.59	.098
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	1	417	51	12.26	.001
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	1,156	249	21.59	.004
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	129	25,348	11,115	43.85	.177
GROUP H TOTAL			936		75,688		1.205
COUNTY TOTALS			41,659		6,283,797		

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, 2024 ASSESSMENT ROLLS

PAGE B.45

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	107	12,395	5,423	43.75	.174
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	57	7,587	543	7.16	.017
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,543	226,043	18,274	8.08	.585
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,364	212,257	27,052	12.75	.866
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	938	144,009	29,212	20.28	.935
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	2	417	16	3.81	.001
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	300	43,635	3,499	8.02	.112
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	48	6,055	1,361	22.48	.044
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	214	214	100.00	.007
41400	CLERGY	RPTL 460	23	3,657	86	2.35	.003
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e & g	22	3,473	66	1.91	.002
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	850	96,586	34,757	35.99	1.112
41834	STAR - ENHANCED	RPTL 425	5,311	752,697	434,071	57.67	13.890
41844	STAR - ENHANCED: MFG HOME	RPTL 425	6	1,283	351	27.35	.011
41854	STAR - BASIC	RPTL 425	7,711	1,120,968	249,819	22.29	7.994
41864	STAR - BASIC:MFG HOME	RPTL 425	18	2,531	357	14.09	.011
4190_	PHYSICALLY DISABLED	RPTL 459	5	678	175	25.88	.006
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	2	241	120	50.00	.004
4421_	HOME IMPROVEMENTS	RPTL 421-f	4	540	47	8.66	.002
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	3	2,768	2,291	82.78	.073
GROUP A TOTAL			18,315		807,734		25.846
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	140	605,282	605,282	100.00	19.368
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	1	51	51	100.00	.002
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	7	1,948	1,948	100.00	.062
GROUP B TOTAL			148		607,281		19.432
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	58	44,725	44,725	100.00	1.431
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	165	87,521	87,521	100.00	2.801
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	215	55,359	55,359	100.00	1.771
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	145	25,287	25,287	100.00	.809
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	22	1,870	1,870	100.00	.060
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	104	330,844	330,844	100.00	10.587
13850	BOCES PROPERTY	RPTL 408	3	7,439	7,439	100.00	.238

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.46

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 C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	1	14,987	14,987	100.00	.480
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	37	49,575	49,575	100.00	1.586
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	15	479	479	100.00	.015
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	11	427	427	100.00	.014
	GROUP C TOTAL		776		618,513		19.792
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	14	4,521	4,521	100.00	.145
	14300 INDIAN RESERVATION	RPTL 454	1,121	193,043	193,043	100.00	6.177
	GROUP D TOTAL		1,135		197,564		6.322
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	20	2,560	2,560	100.00	.082
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	232	336,836	336,836	100.00	10.778
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	57	36,642	36,642	100.00	1.173
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	38	9,610	9,512	98.98	.304
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	10	48,546	48,546	100.00	1.553
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	36	16,783	16,783	100.00	.537
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	78	30,242	30,242	100.00	.968
	25900 LAND BANKS	NPCL 1608	6	34	34	100.00	.001
	26050 AGRICULTURAL SOCIETY	RPTL 450	5	839	839	100.00	.027
	2610_ VETERANS ORGANIZATION	RPTL 452	24	5,280	5,280	100.00	.169
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	70	21,802	21,802	100.00	.698
	27350 CEMETERY - PRIVATE	RPTL 446	143	7,504	7,504	100.00	.240
	GROUP E TOTAL		719		516,580		16.530
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	72	145,484	145,484	100.00	4.655
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	26	1,826	1,826	100.00	.058
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	58	13,952	5,366	38.46	.172
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	31	14,453	1,739	12.03	.056
	4767_ IMPROVEMENTS IN EMPIRE ZONE	RPTL 485-e	1	642	430	67.00	.014
	GROUP F TOTAL		188		154,845		4.955

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF CATTARAUGUS 34 MUNICIPALITIES							
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	2	384	384	100.00	.012
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	12	8,655	8,655	100.00	.277
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	6	10,862	10,310	94.92	.330
GROUP G TOTAL			20		19,349		.619
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
32252	NYS OWNED REFORESTED LAND	RPTL 534	185	82,476	82,476	100.00	2.639
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	27	2,502	2,502	100.00	.080
41700	AGRICULTURAL BUILDING	RPTL 483	189	56,395	12,106	21.47	.387
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,500	292,032	85,114	29.15	2.724
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	220	38,200	7,027	18.40	.225
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	216	61,503	3,666	5.96	.117
42120	TEMPORARY GREENHOUSES	RPTL 483-c	28	6,349	597	9.40	.019
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	5	1,212	359	29.65	.012
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	51	12,299	6,727	54.69	.215
GROUP H TOTAL			2,421		200,574		6.418
COUNTY TOTALS			23,753		3,125,149		

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, 2024 ASSESSMENT ROLLS

PAGE B.48

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	VALUE OF	VALUE OF	OF	TOTAL
					EXEMPTIONS	EXEMPT PCLS	EXEMPTIONS	VALUE	COUNTY
						(000)	(000)	EXEMPT	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)	59	13,423	4,753	35.41	.168
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	25	7,057	140	1.99	.005
	4111_	VETERANS - PRO RATA	RPTL	458(5)	4	1,499	631	42.09	.022
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,374	298,609	15,091	5.05	.534
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,000	216,965	18,307	8.44	.648
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	568	124,040	16,691	13.46	.590
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	53	8,362	439	5.25	.016
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	159	34,247	1,767	5.16	.063
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	17	3,351	452	13.50	.016
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	1,233	1,233	100.00	.044
	41400	CLERGY	RPTL	460	15	4,337	30	.68	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	44	14,465	1,308	9.04	.046
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,207	191,870	77,682	40.49	2.748
	41834	STAR - ENHANCED	RPTL	425	4,913	999,594	436,532	43.67	15.440
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	8	1,172	365	31.17	.013
	41854	STAR - BASIC	RPTL	425	7,343	1,606,378	241,966	15.06	8.558
	41864	STAR - BASIC:MFG HOME	RPTL	425	14	4,025	315	7.82	.011
	4190_	PHYSICALLY DISABLED	RPTL	459	3	452	28	6.28	.001
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	100	12,876	5,340	41.47	.189
	4196_	HISTORIC PROPERTY	RPTL	444-a	4	1,165	160	13.70	.006
	4421_	HOME IMPROVEMENTS	RPTL	421-f	126	20,014	1,008	5.03	.036
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	135	58,466	9,751	16.68	.345
	49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	2	731	26	3.54	.001
GROUP A TOTAL					17,177		834,015		29.498
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	128	140,879	140,879	100.00	4.983
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	50	50	100.00	.002
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	7	33	33	100.00	.001
GROUP B TOTAL					136		140,962		4.986
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	83	68,621	68,621	100.00	2.427
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	3,141	3,141	100.00	.111
	1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	17	16,650	16,650	100.00	.589
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	177	125,743	125,743	100.00	4.447

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CAYUGA 24 MUNICIPALITIES GROUP C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	6	3,450	3,450	100.00	.122
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	167	31,335	31,335	100.00	1.108
13510	TOWN OWNED: CEMETERY	RPTL 446	42	765	765	100.00	.027
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	106	37,364	37,364	100.00	1.322
13660	VILLAGE OWNED: CEMETERY	RPTL 446	2	102	102	100.00	.004
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	1	8	8	100.00	.000
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	46	169,259	169,259	100.00	5.987
13850	BOCES PROPERTY	RPTL 408	3	40,490	40,490	100.00	1.432
13970	REGIONAL OTB CORPORATION	RACING L 513	1	849	849	100.00	.030
1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	1	207	207	100.00	.007
GROUP C TOTAL			653		497,984		17.613
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	2,986	2,986	100.00	.106
14300	INDIAN RESERVATION	RPTL 454	5	2,764	2,764	100.00	.098
GROUP D TOTAL			15		5,750		.203
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	8	2,155	2,155	100.00	.076
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	100	57,233	57,233	100.00	2.024
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	15	12,584	12,584	100.00	.445
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	10	17,202	17,202	100.00	.608
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	186	161,660	160,521	99.30	5.677
26050	AGRICULTURAL SOCIETY	RPTL 450	2	713	713	100.00	.025
2610_	VETERANS ORGANIZATION	RPTL 452	9	2,370	2,370	100.00	.084
26250	HISTORICAL SOCIETY	RPTL 444	3	371	371	100.00	.013
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	42	17,331	17,331	100.00	.613
27350	CEMETERY - PRIVATE	RPTL 446	91	4,629	4,629	100.00	.164
29300	HOSPITAL CORP: CITY BENEFIT	RPTL 438	8	41,248	40,194	97.45	1.422
GROUP E TOTAL			474		315,303		11.152
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	89	170,186	167,772	98.58	5.934
4759_	MIXED-USE PROP IN CERT CITIES	RPTL 485-a	5	3,691	2,575	69.76	.091

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.50

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CAYUGA	24 MUNICIPALITIES	GROUP F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	43	43,767	4,724	10.79	.167
	GROUP F TOTAL		137		175,071		6.192
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	1	0	0	100.00	.000
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	3,084	3,084	100.00	.109
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	2,192	2,192	100.00	.078
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	7	3,335	3,335	100.00	.118
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	1	8,766	8,766	100.00	.310
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	6	26,350	26,350	100.00	.932
	GROUP G TOTAL		17		43,727		1.547
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	81	18,179	18,179	100.00	.643
	41700 AGRICULTURAL BUILDING	RPTL 483	119	105,364	32,890	31.22	1.163
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3,617	1,381,184	752,737	54.50	26.623
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	10	2,855	629	22.02	.022
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	1	668	9	1.29	.000
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	88	92,410	4,419	4.78	.156
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	18	5,398	451	8.35	.016
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	4	2,380	691	29.04	.024
	42140 ANAEROBIC DIGESTION FACILITIES	RPTL 483-e	2	6,327	1,700	26.87	.060
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	2	568	208	36.54	.007
	GROUP H TOTAL		3,942		811,913		28.716
	COUNTY TOTALS		22,566		2,827,363		

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, 2024 ASSESSMENT ROLLS

PAGE B.51

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
21100	CLERGY - IN TRUST FOR CHURCH	RPTL 436	3	85	85	100.00	.002
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	72	10,430	1,595	15.29	.034
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	382	59,224	3,882	6.55	.082
4111_	VETERANS - PRO RATA	RPTL 458(5)	5	1,251	412	32.97	.009
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	2,190	339,927	24,700	7.27	.522
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,758	280,532	32,475	11.58	.686
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,105	182,812	33,156	18.14	.700
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	3	416	19	4.64	.000
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	255	42,232	2,490	5.90	.053
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	37	6,325	1,054	16.66	.022
41200	VETERANS-PURCHASE BY SUBSCRIP	RPTL 458(2)	2	782	7	.95	.000
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	3	920	920	100.00	.019
41400	CLERGY	RPTL 460	50	8,628	151	1.75	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	156	30,552	2,998	9.81	.063
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	694	71,769	34,292	47.78	.724
41834	STAR - ENHANCED	RPTL 425	9,067	1,294,946	750,425	57.95	15.852
41836	STAR - ENHANCED	RPTL 425	16	2,363	1,372	58.06	.029
41844	STAR - ENHANCED: MFG HOME	RPTL 425	8	1,070	260	24.26	.006
41854	STAR - BASIC	RPTL 425	12,340	1,869,433	402,221	21.52	8.496
41856	STAR - BASIC	RPTL 425	1	141	31	22.23	.001
41864	STAR - BASIC:MFG HOME	RPTL 425	8	1,495	197	13.17	.004
4190_	PHYSICALLY DISABLED	RPTL 459	2	508	135	26.65	.003
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	86	8,038	3,958	49.24	.084
4421_	HOME IMPROVEMENTS	RPTL 421-f	33	7,379	1,441	19.53	.030
44314	RES INVESTMENT - CERT MUNIS	RPTL 485-h,i,j&q	11	2,173	417	19.20	.009
4431_	RES INVESTMENT - CERT MUNIS	RPTL 485-h,i,j&q	12	2,547	516	20.26	.011
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	1	230	59	25.54	.001
GROUP A TOTAL			28,300		1,299,268		27.445
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	331	412,524	412,524	100.00	8.714
12200	NYS TEACHERS RETIREMENT SYS	RPTL 404(3)	2	1,665	1,665	100.00	.035
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	5	236,112	236,112	100.00	4.988
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	10	5	5	100.00	.000
GROUP B TOTAL			348		650,306		13.737

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.52

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:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL 410-a	63	45,858	45,858	100.00	.969
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	186	48,353	48,353	100.00	1.021
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	332	190,211	190,211	100.00	4.018
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	4	763	763	100.00	.016
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	29	8,246	7,857	95.29	.166
13450	CITY AIRFIELD OUTSIDE CITY	RPTL 406(7)	341	19,292	19,292	100.00	.408
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	378	58,802	58,802	100.00	1.242
13510	TOWN OWNED: CEMETERY	RPTL 446	44	1,422	1,422	100.00	.030
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	388	63,558	63,535	99.96	1.342
13660	VILLAGE OWNED: CEMETERY	RPTL 446	10	1,201	1,201	100.00	.025
13670	VILLGE OWNED:REVENU PRODUCNG	GEN MUNY L 411	17	1,187	1,187	100.00	.025
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	3	653	653	100.00	.014
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	17	1,960	1,960	100.00	.041
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	150	384,027	384,027	100.00	8.112
13850	BOCES PROPERTY	RPTL 408	6	27,562	27,562	100.00	.582
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	18	13,108	13,108	100.00	.277
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	15	7,764	7,764	100.00	.164
13970	REGIONAL OTB CORPORATION	RACING L 513	1	400	400	100.00	.008
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	4	1,537	588	38.24	.012
GROUP C TOTAL			2,006		874,543		18.474
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	281	281	100.00	.006
14110	USA OWNED - SPECIFIED USES	STATE L 54	10	32,721	32,721	100.00	.691
GROUP D TOTAL			11		33,002		.697
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	36	6,535	6,535	100.00	.138
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	600	240,646	240,646	100.00	5.083
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	39	100,886	100,886	100.00	2.131
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	111	39,834	39,834	100.00	.841
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	33	12,383	12,383	100.00	.262
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	77	33,389	33,324	99.81	.704
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	448	257,897	257,833	99.98	5.446
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	26	100,055	100,055	100.00	2.114
25900	LAND BANKS	NPCL 1608	155	4,110	4,110	100.00	.087

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 E (CONT'D)							
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
	26050 AGRICULTURAL SOCIETY	RPTL 450	10	2,405	2,405	100.00	.051
	2610_ VETERANS ORGANIZATION	RPTL 452	47	9,670	9,670	100.00	.204
	26250 HISTORICAL SOCIETY	RPTL 444	4	2,260	2,260	100.00	.048
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	7	912	885	97.04	.019
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	125	17,172	17,172	100.00	.363
	27350 CEMETERY - PRIVATE	RPTL 446	123	11,251	11,251	100.00	.238
	46450 ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	16	2,284	83	3.65	.002
	GROUP E TOTAL		1,857		839,332		17.730
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	234	641,049	636,035	99.22	13.435
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	6	848	848	100.00	.018
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	3	306	306	100.00	.007
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	11	1,026	641	62.46	.014
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	9	58,280	35,880	61.57	.758
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	140	122,308	14,326	11.71	.303
	47900 AIR POLLUTION CONTROL FACLTY	RPTL 477-a	1	6,436	2,724	42.33	.058
	GROUP F TOTAL		404		690,760		14.591
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	13	109	109	100.00	.002
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	35	10,025	10,025	100.00	.212
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	11	9,533	9,533	100.00	.201
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	16	768	768	100.00	.016
	28520 NONPROFIT NURSING HOME CO	RPTL 422	8	12,829	12,829	100.00	.271
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	8	1,433	1,433	100.00	.030
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	3	2,713	2,713	100.00	.057
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	3	621	342	55.07	.007
	GROUP G TOTAL		97		37,752		.798
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
	32252 NYS OWNED REFORESTED LAND	RPTL 534	123	35,101	35,101	100.00	.742
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	7	664	664	100.00	.014
	41700 AGRICULTURAL BUILDING	RPTL 483	267	79,280	19,754	24.92	.417
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3,372	456,937	175,798	38.47	3.714

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.54

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 H (CONT'D)					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	660	93,054	22,328	23.99	.472
41750	ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	10	1,050	239	22.73	.005
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	248	78,816	3,080	3.91	.065
42120	TEMPORARY GREENHOUSES	RPTL 483-c	29	9,523	1,359	14.27	.029
42140	ANAEROBIC DIGESTION FACILITIES	RPTL 483-e	1	14,876	14,380	96.67	.304
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	2	109	59	54.66	.001
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	42	5,246	2,991	57.02	.063
GROUP H TOTAL			4,761		275,753		5.825
	COUNTY TOTALS		38,027		4,734,052		

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, 2024 ASSESSMENT ROLLS

PAGE B.55

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	VALUE
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)	17	2,491	1,469	58.97
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,512	246,931	19,133	7.75
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,234	210,586	25,624	12.17
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	821	140,186	27,643	19.72
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	68	11,264	578	5.13
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	175	28,395	2,196	7.73
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	32	4,762	912	19.15
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	1,023	1,023	100.00
	41400	CLERGY	RPTL	460	37	6,236	206	3.30
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,231	146,132	59,560	40.76
	41834	STAR - ENHANCED	RPTL	425	5,243	764,057	446,205	58.40
	41854	STAR - BASIC	RPTL	425	7,699	1,217,960	250,523	20.57
	41864	STAR - BASIC:MFG HOME	RPTL	425	7	452	142	31.50
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	10	1,266	519	40.98
	4196_	HISTORIC PROPERTY	RPTL	444-a	2	614	443	72.10
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	26	7,419	825	11.12
GROUP A TOTAL					18,118		837,001	38.466
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	102	270,702	270,702	100.00
GROUP B TOTAL					102		270,702	12.441
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	906	906	100.00
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	157	92,868	92,610	99.72
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	214	47,356	47,356	100.00
	13370	CITY OWNED: CEMETERY	RPTL	446	11	613	613	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	185	36,641	36,641	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	23	777	777	100.00
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	66	15,385	15,385	100.00
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	459	459	100.00
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	5	1,370	1,370	100.00
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	66	166,024	166,024	100.00
	13850	BOCES PROPERTY	RPTL	408	2	15,434	15,434	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.56

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 C CONT'D					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	2	18	18	100.00	.001
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	84	4,371	4,371	100.00	.201
	GROUP C TOTAL		819		381,964		17.554
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	10,112	9,511	94.06	.437
	GROUP D TOTAL		12		9,511		.437
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	28	5,753	5,753	100.00	.264
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	202	104,957	104,664	99.72	4.810
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	91	97,371	97,193	99.82	4.467
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	46	15,714	15,566	99.06	.715
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	29	99,937	99,773	99.84	4.585
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	71	31,883	31,874	99.97	1.465
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	23	4,805	4,805	100.00	.221
	25400 FRATERNAL ORGANIZATION	RPTL 428	7	5,098	4,578	89.80	.210
	25900 LAND BANKS	NPCL 1608	5	136	136	100.00	.006
	2610_ VETERANS ORGANIZATION	RPTL 452	9	3,322	3,246	97.71	.149
	26250 HISTORICAL SOCIETY	RPTL 444	13	5,289	5,289	100.00	.243
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	23	7,170	7,170	100.00	.330
	27350 CEMETERY - PRIVATE	RPTL 446	55	2,128	2,114	99.38	.097
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	1	118	118	100.00	.005
	GROUP E TOTAL		603		382,279		17.568
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	64	192,336	192,336	100.00	8.839
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	10	27,224	27,224	100.00	1.251
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	7	683	30	4.34	.001
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	5	5,553	3,117	56.14	.143

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.57

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						
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	37	57,169	11,246	19.67	.517
	GROUP F TOTAL		123		233,953		10.752
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	3	81	81	100.00	.004
	18600 USA:UNDER PURCHASE CONTRACT	RPTL 400(2)	3	130	130	100.00	.006
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	12	8,006	8,006	100.00	.368
	28520 NONPROFIT NURSING HOME CO	RPTL 422	1	5,636	5,636	100.00	.259
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	1	230	230	100.00	.011
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	9	20,581	20,581	100.00	.946
	GROUP G TOTAL		29		34,664		1.593
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	9	613	613	100.00	.028
	41700 AGRICULTURAL BUILDING	RPTL 483	10	2,658	465	17.50	.021
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	398	64,112	18,546	28.93	.852
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	67	13,512	2,899	21.46	.133
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	7	2,890	387	13.39	.018
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	5	407	162	39.87	.008
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	32	6,153	2,819	45.81	.130
	GROUP H TOTAL		528		25,891		1.190
	COUNTY TOTALS		20,334		2,175,965		

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, 2024 ASSESSMENT ROLLS

PAGE B.58

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	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)	21	2,431	129	5.33
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	910	134,055	7,081	5.28
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	700	101,981	8,772	8.60
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	352	54,437	7,201	13.23
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	30	4,957	163	3.29
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	42	7,678	322	4.19
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	13	2,073	229	11.04
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	99	99	100.00
	41400	CLERGY	RPTL	460	14	2,827	40	1.42
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	315	36,390	11,923	32.77
	41834	STAR - ENHANCED	RPTL	425	3,334	464,570	275,078	59.21
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	196	65	33.04
	41854	STAR - BASIC	RPTL	425	4,656	649,118	149,153	22.98
	41864	STAR - BASIC:MFG HOME	RPTL	425	16	2,860	343	11.98
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	8	596	266	44.56
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	21	23,870	20,037	83.94
	GROUP A TOTAL				10,434		480,901	36.783
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	69	69,121	69,121	100.00
	GROUP B TOTAL				69		69,121	5.287
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	52	62,550	62,550	100.00
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	357	218	60.94
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	39	19,596	19,596	100.00
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	13	31,474	31,474	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	142	17,581	17,581	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	5	71	71	100.00
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	165	29,864	29,864	100.00
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	4	905	905	100.00
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	6	682	682	100.00
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	44	114,586	114,586	100.00
	13850	BOCES PROPERTY	RPTL	408	3	27	27	100.00
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	2,578	2,578	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.59

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						
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	1	2,438	2,438	100.00	.187
	GROUP C TOTAL		493		282,570		21.613
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	656	656	100.00	.050
	14110 USA OWNED - SPECIFIED USES	STATE L 54	3	916	916	100.00	.070
	14120 USA OWNED - DEFENSE PURPOSES	STATE L 59-g	1	84	84	100.00	.006
	GROUP D TOTAL		6		1,656		.127
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	25	4,284	4,284	100.00	.328
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	156	56,116	56,116	100.00	4.292
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	4	473	473	100.00	.036
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	14	2,660	2,660	100.00	.203
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	14	36,100	36,100	100.00	2.761
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	30	22,919	22,900	99.92	1.752
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	58	13,714	13,460	98.14	1.030
	25400 FRATERNAL ORGANIZATION	RPTL 428	2	164	164	100.00	.013
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	1	173	173	100.00	.013
	26050 AGRICULTURAL SOCIETY	RPTL 450	7	3,021	3,021	100.00	.231
	2610_ VETERANS ORGANIZATION	RPTL 452	11	2,060	2,060	100.00	.158
	26250 HISTORICAL SOCIETY	RPTL 444	14	1,592	1,592	100.00	.122
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	17	2,245	2,245	100.00	.172
	27350 CEMETERY - PRIVATE	RPTL 446	183	5,569	5,569	100.00	.426
	GROUP E TOTAL		536		150,817		11.536
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	20	76,041	83,816	110.23	6.411
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	86	20,872	14,903	71.40	1.140
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	12	8,285	1,036	12.51	.079
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	2,162	721	33.33	.055
	GROUP F TOTAL		119		100,476		7.685
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	4	2,266	2,266	100.00	.173

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 G (CONT'D)					
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	5,775	5,775	100.00	.442
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	649	649	100.00	.050
	28520 NONPROFIT NURSING HOME CO	RPTL 422	5	4,922	4,922	100.00	.377
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	1	244	244	100.00	.019
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	2	2,690	2,690	100.00	.206
	GROUP G TOTAL		25		16,546		1.266
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	489	113,257	113,257	100.00	8.663
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	3	308	308	100.00	.024
	41700 AGRICULTURAL BUILDING	RPTL 483	68	26,718	10,190	38.14	.779
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,592	284,666	52,576	18.47	4.021
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	30	3,973	727	18.31	.056
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	100	39,433	3,205	8.13	.245
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	2	1,018	208	20.45	.016
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	5	435	302	69.43	.023
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	269	43,005	18,993	44.17	1.453
	GROUP H TOTAL		2,558		199,766		15.280
	COUNTY TOTALS		14,273		1,307,409		

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, 2024 ASSESSMENT ROLLS

PAGE B.61

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF	TOTAL	TOTAL	PERCENT	PCT OF
	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	EQUALIZED VALUE OF EXEMPT PCLS (000)	EQUALIZED VALUE OF EXEMPTIONS (000)	OF VALUE EXEMPT	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)	25	3,122	74	2.37	.003
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,804	372,839	34,093	9.14	1.334
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,311	285,164	41,515	14.56	1.625
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,199	256,985	52,098	20.27	2.039
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	385	81,062	3,025	3.73	.118
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	104	20,134	1,316	6.54	.052
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	73	15,929	1,777	11.16	.070
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	13	3,420	3,420	100.00	.134
	41400	CLERGY	RPTL	460	9	1,945	14	.69	.001
	4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,f,&j	89	20,012	1,918	9.58	.075
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,078	162,233	63,553	39.17	2.487
	41834	STAR - ENHANCED	RPTL	425	4,711	888,486	390,289	43.93	15.273
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	5	859	202	23.52	.008
	41854	STAR - BASIC	RPTL	425	7,658	1,589,089	236,799	14.90	9.267
	41864	STAR - BASIC:MFG HOME	RPTL	425	28	3,254	629	19.34	.025
	4190_	PHYSICALLY DISABLED	RPTL	459	2	591	64	10.83	.003
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	156	18,807	8,300	44.13	.325
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	17	8,560	3,552	41.49	.139
	GROUP A TOTAL				18,667		842,638		32.975
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	110	183,789	183,789	100.00	7.192
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	16	2,034	2,034	100.00	.080
	12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	6	240,720	240,720	100.00	9.420
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	13	2,868	2,868	100.00	.112
	GROUP B TOTAL				145		429,411		16.804
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	111	196,692	196,692	100.00	7.697
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	587	587	100.00	.023
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	85	58,118	58,118	100.00	2.274
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	238	66,771	66,771	100.00	2.613
	13510	TOWN OWNED: CEMETERY	RPTL	446	4	153	153	100.00	.006
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	4	259	259	100.00	.010
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	51	19,820	19,820	100.00	.776
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	152	152	100.00	.006

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.62

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF CLINTON 15 MUNICIPALITIES GROUP C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	6	5,220	5,220	100.00	.204
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	35	159,018	159,018	100.00	6.223
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL 410-a	2	175	175	100.00	.007
13850	BOCES PROPERTY	RPTL 408	1	14,600	14,600	100.00	.571
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	3	683	683	100.00	.027
GROUP C TOTAL			545		522,248		20.437
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	935	935	100.00	.037
14110	USA OWNED - SPECIFIED USES	STATE L 54	20	14,921	14,921	100.00	.584
14120	USA OWNED - DEFENSE PURPOSES	STATE L 59-g	2	158	158	100.00	.006
GROUP D TOTAL			24		16,014		.627
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	9	1,970	1,970	100.00	.077
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	104	49,762	49,733	99.94	1.946
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	24	17,558	17,558	100.00	.687
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	21	7,732	7,612	98.45	.298
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	7	115,341	110,379	95.70	4.320
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	42	29,747	29,747	100.00	1.164
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	34	6,559	6,559	100.00	.257
26050	AGRICULTURAL SOCIETY	RPTL 450	3	1,590	1,590	100.00	.062
2610_	VETERANS ORGANIZATION	RPTL 452	14	3,258	3,258	100.00	.128
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	31	10,354	10,354	100.00	.405
27350	CEMETERY - PRIVATE	RPTL 446	85	9,232	9,232	100.00	.361
29300	HOSPITAL CORP: CITY BENEFIT	RPTL 438	1	7,972	7,581	95.10	.297
2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	3	672	672	100.00	.026
GROUP E TOTAL			378		256,245		10.028
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	100	234,383	234,383	100.00	9.172
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	4	4	100.00	.000
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	15	1,293	1,293	100.00	.051
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	5	4,213	865	20.54	.034
GROUP F TOTAL			121		236,545		9.257

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.63

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 CLINTON		15 MUNICIPALITIES							
GROUP G:		URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	3	2,060	2,060	100.00	.081
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	10	8,312	8,312	100.00	.325
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	2,064	2,064	100.00	.081
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	8	3,005	3,005	100.00	.118
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	2	535	535	100.00	.021
	38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	10	28,202	28,202	100.00	1.104
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	1	2,500	2,500	100.00	.098
	GROUP G TOTAL				37		46,678		1.827
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	32252	NYS OWNED REFORESTED LAND	RPTL	534	19	7,417	7,417	100.00	.290
	41700	AGRICULTURAL BUILDING	RPTL	483	59	48,819	8,727	17.88	.342
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,027	302,880	150,319	49.63	5.883
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	172	30,118	8,998	29.87	.352
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	130	93,639	5,058	5.40	.198
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	3,863	88	2.29	.004
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	15	16,076	1,571	9.77	.062
	42140	ANAEROBIC DIGESTION FACILITIES	RPTL	483-e	1	6,812	1,000	14.68	.039
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	237	20	8.36	.001
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	85	29,993	14,887	49.63	.583
	GROUP H TOTAL				1,512		198,085		7.752
	COUNTY TOTALS				21,451		2,555,355		

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, 2024 ASSESSMENT ROLLS

PAGE B.64

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE	PCT OF TOTAL COUNTY EXEMPT VALUE
	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	(000)	(000)	EXEMPT	
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	4	6,206	6,206	100.00	.209
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	41	13,695	6,719	49.06	.227
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	2	742	58	7.79	.002
	4111_	VETERANS - PRO RATA	RPTL	458(5)	17	7,296	5,401	74.03	.182
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	981	382,292	34,906	9.13	1.178
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	755	309,656	44,641	14.42	1.506
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	336	126,949	25,507	20.09	.861
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	5	1,917	42	2.19	.001
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	180	70,628	2,297	3.25	.078
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	18	6,289	719	11.44	.024
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	665	41	6.19	.001
	41400	CLERGY	RPTL	460	8	4,527	16	.35	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	264	104,064	10,047	9.65	.339
	4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e,f,g,h&i	33	11,358	108	.95	.004
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,038	343,541	142,401	41.45	4.805
	41834	STAR - ENHANCED	RPTL	425	3,256	1,186,502	363,095	30.60	12.252
	41854	STAR - BASIC	RPTL	425	5,548	2,170,086	229,262	10.56	7.736
	41864	STAR - BASIC:MFG HOME	RPTL	425	9	2,017	160	7.95	.005
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	105	32,094	15,128	47.14	.511
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	56	75,918	37,604	49.53	1.269
	GROUP A TOTAL				12,657		924,358		31.191
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	134	124,307	124,307	100.00	4.195
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	1	2,010	2,010	100.00	.068
	12440	NYS CULTURAL RESOURCES TRST	GEN MUNY L	317	2	214	214	100.00	.007
	GROUP B TOTAL				137		126,531		4.270
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	59,024	59,024	100.00	1.992
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	75	14,945	14,945	100.00	.504
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	2	57	57	100.00	.002
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	173	54,399	54,399	100.00	1.836
	13510	TOWN OWNED: CEMETERY	RPTL	446	12	1,805	1,805	100.00	.061
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	72	15,948	15,948	100.00	.538
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	31	300,910	300,910	100.00	10.154

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.65

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 C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
13850	BOCES PROPERTY	RPTL 408	1	6,191	6,191	100.00	.209
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	20	11,759	11,759	100.00	.397
GROUP C TOTAL			434		465,038		15.692
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	7,355	7,355	100.00	.248
14110	USA OWNED - SPECIFIED USES	STATE L 54	3	4,687	4,687	100.00	.158
GROUP D TOTAL			11		12,042		.406
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	24	16,392	9,221	56.26	.311
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	150	118,735	116,592	98.20	3.934
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	68	159,948	159,948	100.00	5.397
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	16	7,718	7,263	94.10	.245
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	45	103,025	102,546	99.54	3.460
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	77	84,125	80,887	96.15	2.729
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	137	140,586	139,129	98.96	4.695
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	2	3,021	3,021	100.00	.102
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	3	3,664	3,664	100.00	.124
26050	AGRICULTURAL SOCIETY	RPTL 450	4	5,484	5,484	100.00	.185
2610_	VETERANS ORGANIZATION	RPTL 452	10	3,003	3,003	100.00	.101
26250	HISTORICAL SOCIETY	RPTL 444	1	979	979	100.00	.033
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	52	32,916	32,916	100.00	1.111
27350	CEMETERY - PRIVATE	RPTL 446	72	7,877	7,322	92.96	.247
29150	OPERA HOUSE	RPTL 426	1	6,197	6,197	100.00	.209
29500	PERFORMING ARTS BUILDINGS	RPTL 427	1	402	402	100.00	.014
GROUP E TOTAL			663		678,574		22.898
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	14	46,641	46,641	100.00	1.574
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	20	979	979	100.00	.033
47100	MASS TELECOM CEILING	RPTL 499-qqqq	2	342	21	6.21	.001
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	7	12,701	1,846	14.53	.062
47900	AIR POLLUTION CONTROL FACLTY	RPTL 477-a	1	25,540	506	1.98	.017
GROUP F TOTAL			44		49,993		1.687

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.66

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		VALUE
COUNTY OF COLUMBIA		19 MUNICIPALITIES							
GROUP G:		URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L	555&560	11	269	269	100.00	.009
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	5	5,086	5,086	100.00	.172
	18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	10	2,786	2,786	100.00	.094
	28520	NONPROFIT NURSING HOME CO	RPTL	422	14	8,410	8,198	97.48	.277
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	1	3,438	2,969	86.36	.100
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	3	7,394	5,628	76.11	.190
	GROUP G TOTAL				44		24,936		.841
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	32252	NYS OWNED REFORESTED LAND	RPTL	534	17	20,149	20,149	100.00	.680
	41700	AGRICULTURAL BUILDING	RPTL	483	74	98,741	15,561	15.76	.525
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,011	1,562,491	544,348	34.84	18.368
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	106	64,603	14,444	22.36	.487
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	11	19,739	407	2.06	.014
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	2	566	83	14.74	.003
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	4	5,476	508	9.27	.017
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	2	449	359	80.00	.012
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	261	239,230	77,418	32.36	2.612
	GROUP H TOTAL				2,488		673,277		22.719
	COUNTY TOTALS				16,490		2,963,530		

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, 2024 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 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)	12	1,883	41	2.18	.003
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	749	134,622	6,583	4.89	.480
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	514	100,126	7,534	7.52	.549
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	295	57,823	7,229	12.50	.527
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	124	22,246	774	3.48	.056
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	13	2,128	218	10.25	.016
41400	CLERGY	RPTL 460	12	2,809	23	.83	.002
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	1	175	18	10.00	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	444	65,023	24,105	37.07	1.757
41834	STAR - ENHANCED	RPTL 425	2,608	449,150	224,362	49.95	16.350
41844	STAR - ENHANCED: MFG HOME	RPTL 425	1	134	85	63.48	.006
41854	STAR - BASIC	RPTL 425	4,099	759,383	133,451	17.57	9.725
41864	STAR - BASIC:MFG HOME	RPTL 425	6	1,299	206	15.89	.015
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	20	2,549	1,070	41.99	.078
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	16	36,712	34,574	94.18	2.520
GROUP A TOTAL			8,914		440,273		32.084
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	181	233,625	233,625	100.00	17.025
GROUP B TOTAL			181		233,625		17.025
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	59	43,767	43,767	100.00	3.189
13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L 411	15	12,262	12,262	100.00	.894
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	52	48,572	48,572	100.00	3.540
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	5	6,947	6,947	100.00	.506
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	145	29,512	29,512	100.00	2.151
13510	TOWN OWNED: CEMETERY	RPTL 446	95	2,594	2,594	100.00	.189
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	1	10	10	100.00	.001
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	5	1,766	1,766	100.00	.129
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	67	9,971	9,971	100.00	.727
13660	VILLAGE OWNED: CEMETERY	RPTL 446	4	98	98	100.00	.007
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	5	82	82	100.00	.006
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	36	91,673	91,673	100.00	6.680

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.68

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 C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13850 BOCES PROPERTY	RPTL 408	1	13,020	13,020	100.00	.949
	GROUP C TOTAL		490		260,274		18.967
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	555	555	100.00	.040
	14110 USA OWNED - SPECIFIED USES	STATE L 54	2	1,945	1,945	100.00	.142
	GROUP D TOTAL		3		2,500		.182
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	11	2,305	2,305	100.00	.168
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	18	8,964	8,964	100.00	.653
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	8	3,697	3,630	98.18	.265
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	30	18,082	17,528	96.93	1.277
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	46	23,450	23,450	100.00	1.709
	2610_ VETERANS ORGANIZATION	RPTL 452	6	1,423	1,423	100.00	.104
	26250 HISTORICAL SOCIETY	RPTL 444	2	394	394	100.00	.029
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	96	36,466	36,466	100.00	2.657
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	21	6,521	6,521	100.00	.475
	27350 CEMETERY - PRIVATE	RPTL 446	6	1,634	1,634	100.00	.119
	29150 OPERA HOUSE	RPTL 426	1	711	711	100.00	.052
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	22	49,492	49,492	100.00	3.607
	GROUP E TOTAL		267		152,518		11.114
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	31	62,338	62,338	100.00	4.543
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	2	133	133	100.00	.010
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	80	8,394	4,676	55.71	.341
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	31	26,405	4,126	15.62	.301
	GROUP F TOTAL		144		71,273		5.194
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	19	21,071	21,071	100.00	1.536
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	5	1,813	1,813	100.00	.132
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	4,926	4,926	100.00	.359

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.69

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 G (CONT'D)					
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	4883_ NEW MULTIPLE DWELLINGS O/S NYC	RPTL 421-m	7	3,050	1,278	41.89	.093
	GROUP G TOTAL		33		29,088		2.120
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	219	56,923	56,923	100.00	4.148
	41700 AGRICULTURAL BUILDING	RPTL 483	99	54,004	18,425	34.12	1.343
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	995	240,322	74,069	30.82	5.398
	41730 AGRICULTURAL LAND NOT IN DIST	AG-MKTS L 306	389	62,057	17,797	28.68	1.297
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	79	38,322	3,065	8.00	.223
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	27	4,954	2,308	46.58	.168
	GROUP H TOTAL		1,808		172,587		12.577
	COUNTY TOTALS		11,856		1,372,264		

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, 2024 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 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)	643	136,265	12,792	9.39	.560
4111_	VETERANS - PRO RATA	RPTL 458(5)	3	456	89	19.60	.004
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	604	136,130	8,104	5.95	.355
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	526	122,175	11,883	9.73	.520
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	246	57,052	7,917	13.88	.347
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	19	4,709	190	4.04	.008
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	42	9,500	589	6.20	.026
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	6	1,881	237	12.62	.010
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	243	243	100.00	.011
41400	CLERGY	RPTL 460	11	1,367	74	5.40	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	34	9,526	1,017	10.67	.045
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	478	94,498	38,859	41.12	1.702
41834	STAR - ENHANCED	RPTL 425	3,348	716,042	311,618	43.52	13.647
41844	STAR - ENHANCED: MFG HOME	RPTL 425	16	2,502	1,103	44.08	.048
41854	STAR - BASIC	RPTL 425	4,383	951,206	155,043	16.30	6.790
41864	STAR - BASIC:MFG HOME	RPTL 425	26	6,217	881	14.17	.039
4190_	PHYSICALLY DISABLED	RPTL 459	2	529	97	18.42	.004
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	11	16,646	13,423	80.63	.588
GROUP A TOTAL			10,399		564,159		24.707
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	50	47,355	47,355	100.00	2.074
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	2	833	833	100.00	.037
12430	NYS HIGHER EDUC SERVCE CORP	EDUC L 657	4	135,735	135,735	100.00	5.944
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	17	30,724	30,724	100.00	1.346
GROUP B TOTAL			73		214,647		9.400
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	256	188,950	188,950	100.00	8.275
13370	CITY OWNED: CEMETERY	RPTL 446	11	1,052	1,052	100.00	.046
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	1	54	54	100.00	.002
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	157	56,923	56,923	100.00	2.493
13510	TOWN OWNED: CEMETERY	RPTL 446	54	1,292	1,292	100.00	.057
13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L 411	2	705	705	100.00	.031
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	2	563	563	100.00	.025
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	187	71,617	71,617	100.00	3.136

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 DELAWARE	19 MUNICIPALITIES	GROUP C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	10	2,726	2,726	100.00	.119
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	14	1,320	1,320	100.00	.058
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	6	831	831	100.00	.036
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	42	276,325	276,325	100.00	12.101
	1383_ SPECIAL DISTRICT:NOT IN DIST	RPTL 410-a	1	93	93	100.00	.004
	13850 BOCES PROPERTY	RPTL 408	4	9,070	9,070	100.00	.397
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	6	3,417	3,417	100.00	.150
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	4	1,783	1,783	100.00	.078
	GROUP C TOTAL		757		616,721		27.009
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	68,931	68,931	100.00	3.019
	14110 USA OWNED - SPECIFIED USES	STATE L 54	2	2,937	2,937	100.00	.129
	GROUP D TOTAL		11		71,868		3.147
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	83	20,637	20,637	100.00	.904
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	122	63,669	63,563	99.83	2.784
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	28	24,113	24,113	100.00	1.056
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	15	16,816	15,963	94.93	.699
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	11	47,242	47,242	100.00	2.069
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	10	10,149	10,149	100.00	.445
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	37	12,096	11,999	99.20	.526
	25400 FRATERNAL ORGANIZATION	RPTL 428	4	509	509	100.00	.022
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	4	2,153	1,924	89.35	.084
	26050 AGRICULTURAL SOCIETY	RPTL 450	9	3,541	3,541	100.00	.155
	2610_ VETERANS ORGANIZATION	RPTL 452	10	2,960	2,960	100.00	.130
	26250 HISTORICAL SOCIETY	RPTL 444	15	3,832	3,822	99.73	.167
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	45	19,735	17,931	90.86	.785
	27350 CEMETERY - PRIVATE	RPTL 446	76	2,127	2,127	100.00	.093
	29150 OPERA HOUSE	RPTL 426	1	538	538	100.00	.024
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	2	587	587	100.00	.026
	29650 SOLDIER MONUMENT CORPORATN	RPTL 442	2	130	130	100.00	.006
	GROUP E TOTAL		474		227,735		9.973

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.72

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 F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	28	91,517	91,437	99.91	4.004
19950	MUNICIPAL RAILROAD	RPTL 456	8	2,556	2,556	100.00	.112
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	6	606	606	100.00	.027
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	2	115	115	100.00	.005
47100	MASS TELECOM CEILING	RPTL 499-qqqq	7	873	141	16.17	.006
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	18	46,721	1,559	3.34	.068
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	1	1,372	1,333	97.18	.058
GROUP F TOTAL			70		97,747		4.281
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18120	NYS HOUSING FINANCE AGENCY	P H F I L 45-a,b, 53	1	62,119	62,119	100.00	2.720
18300	NYC HOUSING DEVELOPMENT CORP	P H F I L 663	1	11	11	100.00	.001
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	1,670	1,500	89.85	.066
28520	NONPROFIT NURSING HOME CO	RPTL 422	2	14,673	14,673	100.00	.643
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	5	1,105	1,105	100.00	.048
38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	1	885	885	100.00	.039
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	2	1,602	518	32.31	.023
GROUP G TOTAL			14		80,811		3.539
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
32252	NYS OWNED REFORESTED LAND	RPTL 534	106	35,231	35,231	100.00	1.543
41700	AGRICULTURAL BUILDING	RPTL 483	80	38,355	8,370	21.82	.367
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,430	433,822	114,119	26.31	4.998
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	173	56,127	12,516	22.30	.548
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	68	43,079	1,579	3.66	.069
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	3,012	132	4.40	.006
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	2	1,881	214	11.39	.009
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	7	6,574	2,138	32.52	.094
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	680	223,182	90,038	40.34	3.943
GROUP H TOTAL			2,551		264,337		11.576
COUNTY TOTALS			14,523		2,283,418		

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, 2024 ASSESSMENT ROLLS

PAGE B.73

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	VALUE
COUNTY OF DUTCHESS		22 MUNICIPALITIES						
GROUP A:		RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS						
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	9	3,212	140	4.37
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	30	10,428	78	.75
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,067	1,629,757	132,065	8.10
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	2,808	1,141,500	147,594	12.93
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,412	583,208	110,612	18.97
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	107	39,200	852	2.17
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	732	295,710	18,768	6.35
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	86	32,738	3,754	11.47
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	924	924	100.00
	41400	CLERGY	RPTL	460	25	10,035	47	.47
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	245	103,915	10,797	10.39
	4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e & g	17	8,571	51	.60
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,228	1,128,779	491,130	43.51
	41834	STAR - ENHANCED	RPTL	425	11,583	4,336,553	1,295,771	29.88
	41854	STAR - BASIC	RPTL	425	24,933	10,135,258	1,016,965	10.03
	4190_	PHYSICALLY DISABLED	RPTL	459	7	3,114	212	6.81
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	174	74,408	26,221	35.24
	4196_	HISTORIC PROPERTY	RPTL	444-a	3	2,735	1,534	56.09
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	989	546,062	46,012	8.43
GROUP A TOTAL					50,457		3,303,527	23.258
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	243	390,056	390,056	100.00
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	14	6,935	6,935	100.00
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	166	166,796	166,796	100.00
GROUP B TOTAL					423		563,787	3.969
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	110	270,985	270,985	100.00
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	203	132,208	132,208	100.00
	1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	7	4,516	4,516	100.00
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	8	47,225	47,225	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	675	425,595	425,595	100.00
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	13	3,070	3,070	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.74

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 DUTCHESS	22 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)	1	7	7	100.00	.000
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	129	55,593	55,593	100.00	.391
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	4	413	413	100.00	.003
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	23	14,388	14,388	100.00	.101
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	128	1,265,661	1,265,272	99.97	8.908
	13850 BOCES PROPERTY	RPTL 408	4	19,246	19,246	100.00	.136
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	45	30,439	30,439	100.00	.214
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	3	33,468	33,468	100.00	.236
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	35	101,905	101,905	100.00	.718
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	34	4,949	4,949	100.00	.035
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	9	813	813	100.00	.006
	GROUP C TOTAL		1,431		2,410,092		16.968
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)	191	166,958	166,958	100.00	1.176
	GROUP D TOTAL		191		166,958		1.176
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	28	11,947	11,947	100.00	.084
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	431	701,247	700,563	99.90	4.932
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	227	1,224,514	1,224,514	100.00	8.621
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	233	93,656	93,656	100.00	.659
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	31	596,814	585,947	98.18	4.125
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	104	83,775	83,775	100.00	.590
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	304	617,880	617,880	100.00	4.350
	25400 FRATERNAL ORGANIZATION	RPTL 428	2	1,761	1,761	100.00	.012
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	1	478	478	100.00	.003
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	3,867	3,867	100.00	.027
	26050 AGRICULTURAL SOCIETY	RPTL 450	16	27,522	27,522	100.00	.194
	2610_ VETERANS ORGANIZATION	RPTL 452	21	7,366	7,366	100.00	.052
	26250 HISTORICAL SOCIETY	RPTL 444	9	3,093	3,040	98.30	.021
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	90	52,123	52,123	100.00	.367
	27350 CEMETERY - PRIVATE	RPTL 446	158	37,935	37,935	100.00	.267
	29150 OPERA HOUSE	RPTL 426	1	1,185	1,185	100.00	.008

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.75

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 DUTCHESS 22 MUNICIPALITIES GROUP E CONT'D							
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	2	3,494	3,494	100.00	.025
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	2	2,962	2,962	100.00	.021
	46450 ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	7	2,321	154	6.62	.001
	GROUP E TOTAL		1,669		3,460,169		24.361
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	87	2,694,791	2,694,791	100.00	18.973
	19950 MUNICIPAL RAILROAD	RPTL 456	50	134,415	134,415	100.00	.946
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	2	5,234	5,234	100.00	.037
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	6	71,995	61,682	85.68	.434
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	13	67,513	62,705	92.88	.442
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	36	132,976	20,936	15.74	.147
	GROUP F TOTAL		194		2,979,763		20.979
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	9	52,560	52,560	100.00	.370
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	5	1,527	1,527	100.00	.011
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	2	22,698	22,698	100.00	.160
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	7,695	7,695	100.00	.054
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	11	55,301	55,301	100.00	.389
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	12	27,225	27,225	100.00	.192
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	3	21,294	21,294	100.00	.150
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	3	22,344	22,344	100.00	.157
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	2	9,680	8,930	92.25	.063
	GROUP G TOTAL		49		219,574		1.546
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	3	4,742	4,742	100.00	.033
	41700 AGRICULTURAL BUILDING	RPTL 483	120	184,284	28,009	15.20	.197
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,875	2,379,382	789,764	33.19	5.560
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	132	118,183	33,916	28.70	.239
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	13	31,260	585	1.87	.004

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.76

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
	CODE	DESCRIPTION	LAW	SECTION		(000)	(000)		
COUNTY OF DUTCHESS		22 MUNICIPALITIES	GROUP H CONT'D						
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	3	1,861	160	8.61	.001
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	2	2,442	347	14.19	.002
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	50	27,022	10,624	39.32	.075
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	485	683,101	202,371	29.63	1.425
	GROUP H TOTAL				2,683		1,070,518		7.537
	COUNTY TOTALS				57,104		14,203,652		

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, 2024 ASSESSMENT ROLLS

PAGE B.77

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ERIE 28 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	605	155,312	39,243	25.27	.129
4111_	VETERANS - PRO RATA	RPTL 458(5)	2,234	567,066	250,766	44.22	.825
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	15,199	4,140,734	325,567	7.86	1.071
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	10,765	3,058,125	389,629	12.74	1.282
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	6,705	1,921,499	398,485	20.74	1.311
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	651	189,439	7,211	3.81	.024
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	2,411	647,939	30,784	4.75	.101
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	388	101,702	15,282	15.03	.050
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	36	14,442	14,381	99.58	.047
41400	CLERGY	RPTL 460	243	71,443	940	1.32	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	1,084	321,140	32,284	10.05	.106
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	24	4,849	19	.38	.000
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e & g	206	55,240	649	1.17	.002
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	13,586	2,787,415	1,177,043	42.23	3.873
41834	STAR - ENHANCED	RPTL 425	44,259	11,520,130	3,937,250	34.18	12.956
41836	STAR - ENHANCED	RPTL 425	6,023	1,063,320	341,250	32.09	1.123
41844	STAR - ENHANCED: MFG HOME	RPTL 425	2	15	15	100.00	.000
41854	STAR - BASIC	RPTL 425	70,434	20,569,190	2,292,085	11.14	7.543
41856	STAR - BASIC	RPTL 425	16,580	3,289,897	381,802	11.61	1.256
41864	STAR - BASIC:MFG HOME	RPTL 425	1	8	8	100.00	.000
4190_	PHYSICALLY DISABLED	RPTL 459	82	40,867	6,311	15.44	.021
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	1,087	194,355	89,430	46.01	.294
4196_	HISTORIC PROPERTY	RPTL 444-a	16	7,352	3,689	50.17	.012
4421_	HOME IMPROVEMENTS	RPTL 421-f	49	11,578	639	5.52	.002
4425_	RES CAP IMPROVMTS TOWNS	RPTL 421-l	4	1,256	77	6.14	.000
4451_	SENIOR RES-CITY OF BUFFALO	RPTL 467-k	23	3,956	2,162	54.65	.007
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	65	52,406	32,807	62.60	.108
GROUP A TOTAL			192,762		9,769,808		32.149
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	415	3,416,409	3,416,409	100.00	11.242
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	31	261,404	261,404	100.00	.860
12370	MISC LOCAL TRANSP PUB AUTH	RPTL 412	124	893,091	893,091	100.00	2.939
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L 7421	2	965	965	100.00	.003
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	8	6,698	6,698	100.00	.022

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF ERIE	28 MUNICIPALITIES	GROUP B (CONT'D)					
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	32301 NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	1	2,044	2,044	100.00	.007
	GROUP B TOTAL		581		4,580,611		15.073
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	.000
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	952	1,562,857	1,562,857	100.00	5.143
	13120 CO. OWNED:REVENUE-PRODUCING	GEN MUNY L 411	18	8,580	8,580	100.00	.028
	13350 CITY OWNED PROP (GENERALLY)	RPTL 406(1)	8,000	1,142,958	1,142,958	100.00	3.761
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	1,630	1,236,760	1,236,760	100.00	4.070
	13510 TOWN OWNED: CEMETERY	RPTL 446	3	958	958	100.00	.003
	1357_ TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	2	385	385	100.00	.001
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	484	118,052	118,052	100.00	.389
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	2	101	101	100.00	.000
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	318	2,132,770	2,132,770	100.00	7.018
	13850 BOCES PROPERTY	RPTL 408	2	32,744	32,744	100.00	.108
	13860 CHARTER SCHOOL - REGENTS INC	ED L 2853	7	8,088	8,088	100.00	.027
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	3	229	229	100.00	.001
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	11	984	984	100.00	.003
	13970 REGIONAL OTB CORPORATION	RACING L 513	2	365	365	100.00	.001
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	35	354,623	354,623	100.00	1.167
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	16	24,602	17,655	71.76	.058
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	1	14	14	100.00	.000
	GROUP C TOTAL		11,487		6,618,128		21.778
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	34	289,724	289,724	100.00	.953
	14110 USA OWNED - SPECIFIED USES	STATE L 54	18	31,955	31,955	100.00	.105
	14300 INDIAN RESERVATION	RPTL 454	24	33,852	33,852	100.00	.111
	GROUP D TOTAL		76		355,531		1.170
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	111	41,495	41,495	100.00	.137
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	1,541	1,361,034	1,358,933	99.85	4.472
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	385	843,308	841,370	99.77	2.769
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	758	767,922	767,779	99.98	2.527

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.79

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ERIE	28 MUNICIPALITIES	GROUP E (CONT'D)					
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	87	1,173,803	1,172,414	99.88	3.858
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	282	270,343	270,343	100.00	.890
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	69	93,997	93,997	100.00	.309
	25400 FRATERNAL ORGANIZATION	RPTL 428	12	4,960	4,960	100.00	.016
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	15	27,182	27,182	100.00	.089
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	10	55,288	55,288	100.00	.182
	25900 LAND BANKS	NPCL 1608	53	3,487	3,487	100.00	.012
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	92,224	92,224	100.00	.304
	2610_ VETERANS ORGANIZATION	RPTL 452	49	23,135	23,135	100.00	.076
	26250 HISTORICAL SOCIETY	RPTL 444	19	4,010	3,850	96.03	.013
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	2	1,481	1,481	100.00	.005
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	211	171,010	171,010	100.00	.563
	27350 CEMETERY - PRIVATE	RPTL 446	235	139,713	139,713	100.00	.460
	GROUP E TOTAL		3,842		5,068,661		16.679
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	239	1,518,479	1,515,821	99.82	4.988
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	5	38,427	38,427	100.00	.127
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	1	333	333	100.00	.001
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	62	14,009	3,789	27.04	.013
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	70	191,755	43,236	22.55	.142
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	135	849,681	658,768	77.53	2.168
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	356	1,004,610	118,205	11.77	.389
	47900 AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	4	20,926	10,674	51.01	.035
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	9	53,387	17,432	32.65	.057
	GROUP F TOTAL		881		2,406,685		7.920
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	52	224,755	224,755	100.00	.740
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	66	260,642	260,642	100.00	.858
	18100 MUNI HSNG PROJ ACQ FROM PRIV	P H FI L 36-a(2)	5	25,388	25,388	100.00	.084
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	2	270	270	100.00	.001
	18130 NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	4	8,463	8,463	100.00	.028
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	30	121,374	121,374	100.00	.399
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	6	25,012	25,012	100.00	.082
	28220 COMUNITY DEV CORP-URBN RENWL	P H FI L 260	8	1,038	1,038	100.00	.003

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.80

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ERIE	28 MUNICIPALITIES	GROUP G (CONT'D)					
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	28520 NONPROFIT NURSING HOME CO	RPTL 422	13	82,701	82,701	100.00	.272
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	7	2,395	2,395	100.00	.008
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	2	13,541	12,516	92.43	.041
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	191	420,001	420,001	100.00	1.382
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	2	11,128	11,596	104.20	.038
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	24	129,900	97,661	75.18	.321
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	3	6,541	5,171	79.05	.017
	GROUP G TOTAL		415		1,298,983		4.275
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	126	79,060	18,581	23.50	.061
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,321	705,882	193,397	27.40	.636
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	135	43,825	11,352	25.90	.037
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	72	32,087	2,514	7.83	.008
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	69	23,719	5,015	21.14	.017
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	10	6,370	2,152	33.78	.007
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	2	1,180	1,232	104.43	.004
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	11	4,066	1,114	27.40	.004
	4747_ CONS EASMT 15-29 YR	RPTL 491,491-a	14	1,631	815	50.00	.003
	4748_ CONS EASMT 30-49 YR	RPTL 491,491-a	2	444	333	75.00	.001
	4749_ CONS EASMT 50-75 YR	RPTL 491,491-a	3	817	694	85.00	.002
	4750_ CONS EASMT PERPETUAL	RPTL 491,491-a	50	6,768	5,682	83.95	.019
	GROUP H TOTAL		2,815		242,881		.799
	COUNTY TOTALS		212,884		30,388,868		

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, 2024 ASSESSMENT ROLLS

PAGE B.81

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	VALUE
COUNTY OF ESSEX		18 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	33	33	100.00
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	2	436	81	18.66
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	30	7,277	87	1.19
	4111_	VETERANS - PRO RATA	RPTL	458(5)	15	3,991	2,663	66.73
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	827	228,144	17,044	7.47
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	660	184,886	22,956	12.42
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	447	118,612	20,424	17.22
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	5	973	51	5.27
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	21	6,363	345	5.42
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	6	1,824	189	10.38
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	227	1	.44
	41400	CLERGY	RPTL	460	6	1,756	9	.53
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	73	25,918	2,814	10.86
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL	466	1	146	1	.34
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	693	150,024	67,677	45.11
	41834	STAR - ENHANCED	RPTL	425	2,698	636,371	226,403	35.58
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	80	30	37.74
	41854	STAR - BASIC	RPTL	425	3,361	902,121	108,955	12.08
	41864	STAR - BASIC:MFG HOME	RPTL	425	2	298	57	19.08
	4190_	PHYSICALLY DISABLED	RPTL	459	3	594	133	22.32
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	14	1,172	580	49.48
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	21,496	21,496	100.00
	GROUP A TOTAL				8,868		492,029	21.347
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	166	268,978	268,978	100.00
	GROUP B TOTAL				166		268,978	11.670
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	6	727	727	100.00
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	35	70,163	70,163	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	553	569,867	569,867	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	66	1,210	1,210	100.00
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	2	296	296	100.00
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	55	62,763	62,763	100.00
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	60	60	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF ESSEX 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)	6	406	406	100.00	.018
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	6	20,572	20,572	100.00	.893
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	36	170,063	170,063	100.00	7.378
13850	BOCES PROPERTY	RPTL 408	2	2,922	2,922	100.00	.127
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	22	5,907	5,907	100.00	.256
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	14	1,595	1,595	100.00	.069
GROUP C TOTAL			805		906,551		39.331
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	77,697	77,697	100.00	3.371
14110	USA OWNED - SPECIFIED USES	STATE L 54	2	37	37	100.00	.002
GROUP D TOTAL			12		77,734		3.373
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	25	6,824	6,723	98.52	.292
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	109	50,899	50,899	100.00	2.208
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	80	116,462	115,362	99.06	5.005
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	8	30,684	30,622	99.80	1.329
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	27	56,866	56,866	100.00	2.467
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	80	44,950	44,786	99.63	1.943
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	180	57,070	56,803	99.53	2.464
25400	FRATERNAL ORGANIZATION	RPTL 428	3	1,720	1,720	100.00	.075
25900	LAND BANKS	NPCL 1608	4	458	458	100.00	.020
2610_	VETERANS ORGANIZATION	RPTL 452	5	2,824	2,824	100.00	.123
26250	HISTORICAL SOCIETY	RPTL 444	5	3,209	3,209	100.00	.139
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	40	17,743	17,743	100.00	.770
27350	CEMETERY - PRIVATE	RPTL 446	39	2,215	2,175	98.20	.094
GROUP E TOTAL			605		390,190		16.928
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	16	16,170	11,603	71.76	.503
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	9	8,401	1,513	18.01	.066
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	1	18,100	18,100	100.00	.785
GROUP F TOTAL			26		31,216		1.354

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.83

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 ESSEX	18 MUNICIPALITIES						
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	2,558	2,558	100.00	.111
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1	5,235	5,235	100.00	.227
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	3	5,017	4,687	93.42	.203
	GROUP G TOTAL		6		12,480		.542
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	17	2,815	2,815	100.00	.122
	41700 AGRICULTURAL BUILDING	RPTL 483	29	10,960	1,847	16.85	.080
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	411	108,298	19,303	17.82	.838
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	21	13,302	735	5.53	.032
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	1	640	5	.70	.000
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	109	39	36.18	.002
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	67	26,695	12,362	46.31	.536
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	607	180,294	84,632	46.94	3.672
	GROUP H TOTAL		1,154		121,738		5.282
	COUNTY TOTALS		11,652		2,304,926		

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, 2024 ASSESSMENT ROLLS

PAGE B.84

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 FRANKLIN 19 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	7	830	302	36.38	.015
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	75	13,699	433	3.16	.021
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	705	129,905	13,412	10.32	.653
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	635	122,075	20,793	17.03	1.012
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	443	82,927	19,619	23.66	.955
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	2	416	416	100.00	.020
41400	CLERGY	RPTL 460	10	3,111	23	.75	.001
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	2	274	27	10.00	.001
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	8	1,526	6	.37	.000
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	161	25,821	11,046	42.78	.538
41834	STAR - ENHANCED	RPTL 425	2,869	468,697	247,807	52.87	12.061
41844	STAR - ENHANCED: MFG HOME	RPTL 425	12	1,754	681	38.82	.033
41854	STAR - BASIC	RPTL 425	4,309	756,704	145,394	19.21	7.077
41864	STAR - BASIC:MFG HOME	RPTL 425	10	2,170	247	11.40	.012
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	1	104	52	50.00	.003
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	6	3,741	1,141	30.50	.056
GROUP A TOTAL			9,255		461,399		22.457
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	78	253,491	253,491	100.00	12.338
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	1	1	1	100.00	.000
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	2	53	53	100.00	.003
GROUP B TOTAL			81		253,545		12.341
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	48	63,726	63,726	100.00	3.102
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	322	60,081	60,081	100.00	2.924
13510	TOWN OWNED: CEMETERY	RPTL 446	22	501	501	100.00	.024
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	116	42,757	41,725	97.59	2.031
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	2	3,279	3,276	99.89	.159
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	33	188,059	188,059	100.00	9.153
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	2	3,273	7,993	244.23	.389
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	20	2,677	2,677	100.00	.130
GROUP C TOTAL			565		368,038		17.913

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
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)	13	6,481	6,481	100.00	.315
	14110 USA OWNED - SPECIFIED USES	STATE L 54	2	69	70	101.82	.003
	14300 INDIAN RESERVATION	RPTL 454	1	81,802	81,802	100.00	3.982
	GROUP D TOTAL		16		88,353		4.300
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	6	1,162	1,162	100.00	.057
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	127	59,893	59,893	100.00	2.915
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	42	105,181	105,181	100.00	5.119
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	36	23,307	22,774	97.72	1.109
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	32	163,573	161,619	98.81	7.866
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	29	24,737	24,737	100.00	1.204
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	25	22,576	22,576	100.00	1.099
	25900 LAND BANKS	NPCL 1608	2	218	218	100.00	.011
	26050 AGRICULTURAL SOCIETY	RPTL 450	5	5,418	5,418	100.00	.264
	2610_ VETERANS ORGANIZATION	RPTL 452	12	1,940	1,940	100.00	.094
	26250 HISTORICAL SOCIETY	RPTL 444	2	690	690	100.00	.034
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	22	8,554	8,554	100.00	.416
	27350 CEMETERY - PRIVATE	RPTL 446	73	3,138	3,138	100.00	.153
	GROUP E TOTAL		413		417,900		20.340
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	192	153,674	153,674	100.00	7.480
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	16	10,411	1,082	10.39	.053
	GROUP F TOTAL		208		154,756		7.532
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	10	15,176	15,176	100.00	.739
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	2,888	2,888	100.00	.141
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	15	14,409	14,409	100.00	.701
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	34	16,949	16,949	100.00	.825
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	8	1,980	1,980	100.00	.096
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	8	11,708	13,980	119.41	.680
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	412	412	100.00	.020
	GROUP G TOTAL		78		65,794		3.202

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.86

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 FRANKLIN	19 MUNICIPALITIES						
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	112	17,534	17,534	100.00	.853
	41700 AGRICULTURAL BUILDING	RPTL 483	108	36,531	13,489	36.93	.657
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,248	186,075	69,854	37.54	3.400
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	132	18,259	6,673	36.54	.325
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	11	5,508	657	11.93	.032
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	28	51,637	30,173	58.43	1.469
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	202	153,301	70,947	46.28	3.453
	GROUP H TOTAL		1,841		209,327		10.188
	COUNTY TOTALS		12,477		2,054,566		

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, 2024 ASSESSMENT ROLLS

PAGE B.87

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)	16	1,829	65	3.57	.004
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,034	196,651	18,221	9.27	1.163
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	818	168,043	24,713	14.71	1.578
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	399	79,642	16,504	20.72	1.054
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	1	147	8	5.43	.001
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	280	50,670	3,281	6.47	.209
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	33	4,907	705	14.37	.045
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	278	278	100.00	.018
41400	CLERGY	RPTL 460	15	2,391	42	1.74	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	7	1,390	131	9.44	.008
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	735	101,577	42,480	41.82	2.712
41834	STAR - ENHANCED	RPTL 425	3,744	649,023	343,213	52.88	21.908
41854	STAR - BASIC	RPTL 425	5,498	1,027,619	203,025	19.76	12.959
41864	STAR - BASIC:MFG HOME	RPTL 425	2	319	50	15.55	.003
4421_	HOME IMPROVEMENTS	RPTL 421-f	41	3,812	920	24.13	.059
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	21	57,176	56,188	98.27	3.587
GROUP A TOTAL			12,645		709,824		45.309
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	68	37,257	37,257	100.00	2.378
GROUP B TOTAL			68		37,257		2.378
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	47	57,592	57,592	100.00	3.676
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	180	24,862	24,862	100.00	1.587
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	37	158,327	145,305	91.78	9.275
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	81	30,304	30,304	100.00	1.934
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	38	7,489	7,489	100.00	.478
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	53	241,815	241,815	100.00	15.435
13850	BOCES PROPERTY	RPTL 408	1	8	8	100.00	.001
GROUP C TOTAL			437		507,375		32.386
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)	1	1,167	1,167	100.00	.075

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.88

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 (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	1,188	1,188	100.00	.076
	GROUP D TOTAL		2		2,355		.150
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	23	11,504	11,504	100.00	.734
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	128	41,285	41,285	100.00	2.635
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	12	2,097	2,097	100.00	.134
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	8	3,571	3,571	100.00	.228
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	18	40,442	40,442	100.00	2.581
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	61	16,686	16,686	100.00	1.065
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	98	48,554	48,554	100.00	3.099
	25400 FRATERNAL ORGANIZATION	RPTL 428	3	464	464	100.00	.030
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	3	4,890	2,713	55.49	.173
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	107	107	100.00	.007
	2610_ VETERANS ORGANIZATION	RPTL 452	6	1,403	1,403	100.00	.090
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	32	11,907	11,907	100.00	.760
	27350 CEMETERY - PRIVATE	RPTL 446	94	4,042	3,774	93.38	.241
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	1	116	116	100.00	.007
	GROUP E TOTAL		490		184,623		11.785
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	15	47,097	47,097	100.00	3.006
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	13	231	231	100.00	.015
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	1	115	44	38.60	.003
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	27	50,169	13,591	27.09	.868
	GROUP F TOTAL		56		60,963		3.891
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	28220 COMUNITY DEV CORP-URBN RENWL	P H F I L 260	2	28	28	100.00	.002
	28520 NONPROFIT NURSING HOME CO	RPTL 422	2	9,006	9,006	100.00	.575
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	24	8,929	8,929	100.00	.570
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	1	291	291	100.00	.019
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	5	9,205	9,205	100.00	.588
	GROUP G TOTAL		34		27,459		1.753

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.89

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 H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	31	2,111	2,246	106.41	.143
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	2	280	280	100.00	.018
	41700 AGRICULTURAL BUILDING	RPTL 483	48	11,712	2,749	23.47	.176
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	359	54,811	10,702	19.52	.683
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	93	18,413	3,207	17.42	.205
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	3	999	52	5.19	.003
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	7	1,145	134	11.73	.009
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	1	88	66	75.64	.004
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	72	13,969	6,062	43.40	.387
	GROUP H TOTAL		616		25,498		1.628
	COUNTY TOTALS		14,378		1,566,646		

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, 2024 ASSESSMENT ROLLS

PAGE B.90

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF GENESEE 14 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	11	1,894	29	1.52	.002
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,013	184,506	14,362	7.78	.796
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	883	166,184	20,765	12.50	1.151
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	636	117,295	22,937	19.55	1.271
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	244	43,157	1,442	3.34	.080
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	6	1,061	67	6.33	.004
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	31	5,083	606	11.92	.034
41400	CLERGY	RPTL 460	15	3,366	23	.68	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	499	70,348	29,103	41.37	1.613
4182_	CERTAIN LIVING QUARTERS	RPTL 469	1	354	17	4.75	.001
41834	STAR - ENHANCED	RPTL 425	3,889	707,337	315,984	44.67	17.514
41854	STAR - BASIC	RPTL 425	6,263	1,176,192	186,037	15.82	10.311
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	50	6,117	2,392	39.11	.133
4421_	HOME IMPROVEMENTS	RPTL 421-f	32	5,281	582	11.02	.032
4435_	RES INHIBITED PROP C OF BATAVI	RPTL 485-r	2	354	218	61.67	.012
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	34	13,291	3,837	28.87	.213
GROUP A TOTAL			13,609		598,401		33.167
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	43	58,125	58,125	100.00	3.222
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	5	22,523	22,523	100.00	1.248
GROUP B TOTAL			48		80,648		4.470
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	44	52,156	52,156	100.00	2.891
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	78	18,135	18,135	100.00	1.005
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	1	160	160	100.00	.009
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	134	25,615	25,615	100.00	1.420
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	30	8,161	8,617	105.59	.478
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	87	6,342	6,342	100.00	.352
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	6	4,461	4,461	100.00	.247
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	49	127,641	127,641	100.00	7.075
13850	BOCES PROPERTY	RPTL 408	3	7,686	7,686	100.00	.426
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	28	872	872	100.00	.048
13970	REGIONAL OTB CORPORATION	RACING L 513	5	9,042	9,042	100.00	.501
1402_	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	7	5,442	5,442	100.00	.302

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.91

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF GENESEE	14 MUNICIPALITIES	GROUP 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)	7	69	69	100.00	.004
	GROUP C TOTAL		479		266,238		14.757
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	34	81,956	81,956	100.00	4.543
	14300 INDIAN RESERVATION	RPTL 454	9	21,790	21,790	100.00	1.208
	GROUP D TOTAL		43		103,746		5.750
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	15	2,017	2,017	100.00	.112
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	130	49,293	49,256	99.92	2.730
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	24	5,373	5,373	100.00	.298
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	7	35,567	35,567	100.00	1.971
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	20	7,289	6,942	95.24	.385
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	147	14,203	12,492	87.95	.692
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	16	4,029	4,029	100.00	.223
	26050 AGRICULTURAL SOCIETY	RPTL 450	5	829	829	100.00	.046
	2610_ VETERANS ORGANIZATION	RPTL 452	8	855	855	100.00	.047
	26250 HISTORICAL SOCIETY	RPTL 444	1	410	410	100.00	.023
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	30	7,758	7,758	100.00	.430
	27350 CEMETERY - PRIVATE	RPTL 446	100	4,298	4,298	100.00	.238
	GROUP E TOTAL		503		129,826		7.196
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	125	183,657	183,657	100.00	10.179
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	9	4,034	2,344	58.12	.130
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	47	23,137	1,923	8.31	.107
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	2	1,912	343	17.91	.019
	GROUP F TOTAL		183		188,267		10.435
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18100 MUNI HSNG PROJ ACQ FROM PRIV	P H F I L 36-a(2)	5	6,740	6,740	100.00	.374
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	2,760	1,791	64.88	.099
	3860_ MUNI HSNG AUTH:SOLD/LEASED	P H F I L 36-a(4)	2	843	680	80.66	.038
	GROUP G TOTAL		10		9,211		.511

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 GENESEE	14 MUNICIPALITIES						
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	101	54,968	10,541	19.18	.584
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3,035	691,819	381,605	55.16	21.151
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	147	28,114	16,150	57.44	.895
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	167	84,688	3,818	4.51	.212
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	18	5,649	1,250	22.13	.069
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	15	6,713	1,086	16.17	.060
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	10	2,050	644	31.43	.036
	GROUP H TOTAL		3,493		415,094		23.007
	COUNTY TOTALS		18,411		1,804,201		

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, 2024 ASSESSMENT ROLLS

PAGE B.93

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 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)	64	19,940	6,435	32.27	.254
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	14	4,337	188	4.34	.007
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	827	259,880	19,286	7.42	.761
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	585	191,086	22,366	11.70	.882
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	345	111,069	19,127	17.22	.754
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	155	45,910	1,572	3.42	.062
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	8	2,478	103	4.15	.004
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	22	5,911	781	13.22	.031
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	321	321	100.00	.013
	41400	CLERGY	RPTL	460	12	3,836	44	1.16	.002
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	195	67,099	6,496	9.68	.256
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,140	303,370	124,861	41.16	4.924
	41834	STAR - ENHANCED	RPTL	425	2,662	774,151	246,272	31.81	9.713
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	243	94	38.54	.004
	41854	STAR - BASIC	RPTL	425	4,187	1,298,415	154,307	11.88	6.086
	41864	STAR - BASIC:MFG HOME	RPTL	425	1	171	35	20.48	.001
	4190_	PHYSICALLY DISABLED	RPTL	459	6	1,885	388	20.59	.015
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	77	17,912	8,524	47.59	.336
	4421_	HOME IMPROVEMENTS	RPTL	421-f	1	805	80	9.99	.003
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	354	161,922	23,002	14.21	.907
GROUP A TOTAL					10,657		634,282		25.015
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	40	17,015	17,015	100.00	.671
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	4	4,301	4,301	100.00	.170
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	25	219,898	219,898	100.00	8.672
GROUP B TOTAL					69		241,214		9.513
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	53	77,904	77,904	100.00	3.072
	13110	COUNTY OWNED: CEMETERY	RPTL	446	1	13	13	100.00	.001
	13370	CITY OWNED: CEMETERY	RPTL	446	3	163	163	100.00	.006
	13380	CITY OWNED:REVENUE PRODUCING	GEN MUNY L	411	8	2,921	2,921	100.00	.115
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	102	51,207	51,207	100.00	2.019
	13510	TOWN OWNED: CEMETERY	RPTL	446	48	2,206	2,206	100.00	.087
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	415	415	100.00	.016

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.94

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF GREENE	14 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)	82	53,305	53,305	100.00	2.102
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	3	739	739	100.00	.029
	13670 VILLAGE OWNED: REVENUE PRODUCING	GEN MUNY L 411	1	25	25	100.00	.001
	1374_ VILLAGE SEWER/WATER NOT IN VILLAGE	RPTL 406(3)	27	38,158	38,158	100.00	1.505
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	20	161,238	161,238	100.00	6.359
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	1	337	337	100.00	.013
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	16	16,612	16,612	100.00	.655
	GROUP C TOTAL		366		405,243		15.982
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	3	1,188	1,188	100.00	.047
	14110 USA OWNED - SPECIFIED USES	STATE L 54	3	1,376	1,376	100.00	.054
	14120 USA OWNED - DEFENSE PURPOSES	STATE L 59-g	1	1,052	354	33.65	.014
	GROUP D TOTAL		7		2,918		.115
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	30	11,215	11,215	100.00	.442
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	172	144,246	144,246	100.00	5.689
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	51	64,569	64,649	100.12	2.550
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	34	25,070	24,911	99.37	.983
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	1	15,667	9,557	61.00	.377
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	17	10,793	10,793	100.00	.426
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	30	18,535	18,535	100.00	.731
	26050 AGRICULTURAL SOCIETY	RPTL 450	1	36	36	100.00	.001
	2610_ VETERANS ORGANIZATION	RPTL 452	5	2,315	2,315	100.00	.091
	26250 HISTORICAL SOCIETY	RPTL 444	10	5,533	5,533	100.00	.218
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	48	23,774	23,774	100.00	.938
	27350 CEMETERY - PRIVATE	RPTL 446	72	4,817	4,817	100.00	.190
	GROUP E TOTAL		471		320,381		12.635
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	39	502,783	502,783	100.00	19.829
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	13	2,417	1,562	64.62	.062
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	4	25,041	8,553	34.15	.337
	4761_ BUSNS INVEST: NOT NYC, >8/4/97	RPTL 485-b	34	41,632	8,241	19.79	.325

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF GREENE	14 MUNICIPALITIES	GROUP F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	1,231	959	77.95	.038
	GROUP F TOTAL		91		522,098		20.591
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	5,703	5,703	100.00	.225
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	8,343	8,343	100.00	.329
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	4	6,012	6,012	100.00	.237
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	1	412	412	100.00	.016
	4810_ URBAN DEVEL ACTION AREA PROJ	GEN MUNY L 696	2	3,098	3,098	100.00	.122
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1	6,839	6,839	100.00	.270
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	1	4,597	4,525	98.43	.179
	GROUP G TOTAL		14		34,932		1.378
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	59	15,973	15,973	100.00	.630
	41700 AGRICULTURAL BUILDING	RPTL 483	16	8,557	1,344	15.71	.053
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	278	107,688	31,529	29.28	1.243
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	185	74,346	19,016	25.58	.750
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	2	4,588	68	1.49	.003
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	3	3,648	566	15.51	.022
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	6	8,251	815	9.88	.032
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	1	420	181	43.12	.007
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	161	87,031	27,928	32.09	1.101
	GROUP H TOTAL		711		97,420		3.842
	COUNTY TOTALS		12,463		2,535,595		

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, 2024 ASSESSMENT ROLLS

PAGE B.96

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		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)	7	2,732	569	20.83	.139
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	1	272	0	.15	.000
	4111_	VETERANS - PRO RATA	RPTL	458(5)	2	614	24	3.89	.006
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	171	55,636	4,548	8.17	1.108
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	110	29,131	4,525	15.53	1.103
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	40	11,657	2,197	18.85	.535
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	1	345	8	2.32	.002
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	27	6,393	322	5.04	.078
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	1	66	2	2.50	.000
	41400	CLERGY	RPTL	460	6	1,357	12	.91	.003
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	79	17,342	7,209	41.57	1.757
	41834	STAR - ENHANCED	RPTL	425	454	118,538	39,768	33.55	9.690
	41854	STAR - BASIC	RPTL	425	604	164,517	19,770	12.02	4.817
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	2	274	137	50.00	.033
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	10	3,026	124	4.11	.030
	GROUP A TOTAL				1,515		79,215		19.303
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	52	23,341	23,341	100.00	5.688
	GROUP B TOTAL				52		23,341		5.688
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	7	8,185	8,185	100.00	1.994
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	159	51,258	51,258	100.00	12.490
	13510	TOWN OWNED: CEMETERY	RPTL	446	9	222	222	100.00	.054
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	11	5,507	5,507	100.00	1.342
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	52	52	100.00	.013
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	7	31,611	31,611	100.00	7.703
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	4	2,757	2,757	100.00	.672
	GROUP C TOTAL				198		99,592		24.268

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.97

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		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	528	528	100.00	.129
	GROUP D TOTAL				2		528		.129
GROUP E:		PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
	21600	CLERGY RESIDENCE	RPTL	462	8	1,594	1,594	100.00	.388
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	38	35,628	35,628	100.00	8.682
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	12	32,389	32,389	100.00	7.892
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	1	325	325	100.00	.079
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	16	62,178	62,178	100.00	15.151
	2610_	VETERANS ORGANIZATION	RPTL	452	2	452	452	100.00	.110
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	12	4,251	4,251	100.00	1.036
	27350	CEMETERY - PRIVATE	RPTL	446	8	317	317	100.00	.077
	29500	PERFORMING ARTS BUILDINGS	RPTL	427	1	462	462	100.00	.113
	GROUP E TOTAL				98		137,596		33.529
GROUP F:		INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
	18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL	412-a	1	49	49	100.00	.012
	19950	MUNICIPAL RAILROAD	RPTL	456	4	603	603	100.00	.147
	GROUP F TOTAL				5		652		.159
GROUP G:		URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	1	1,110	1,110	100.00	.271
	GROUP G TOTAL				1		1,110		.271
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	4	574	94	16.39	.023
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	13	27,416	8,226	30.00	2.004
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	100	142,075	60,027	42.25	14.627
	GROUP H TOTAL				117		68,347		16.655
	COUNTY TOTALS				1,988		410,381		

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, 2024 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
COUNTY OF HERKIMER 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)	43	5,997	2,999	50.01	.130
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	53	6,284	462	7.35	.020
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	999	174,763	11,533	6.60	.498
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	925	152,230	17,568	11.54	.759
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	481	84,630	14,672	17.34	.634
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	100	15,571	863	5.54	.037
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	239	36,764	2,317	6.30	.100
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	26	4,238	561	13.24	.024
41400	CLERGY	RPTL 460	13	2,938	46	1.55	.002
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	4	1,812	181	10.00	.008
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	178	22,077	10,444	47.31	.451
41834	STAR - ENHANCED	RPTL 425	4,365	689,567	381,623	55.34	16.491
41854	STAR - BASIC	RPTL 425	6,383	1,084,280	212,612	19.61	9.188
41864	STAR - BASIC:MFG HOME	RPTL 425	1	371	17	4.55	.001
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	5	757	378	50.00	.016
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	11	3,550	793	22.33	.034
GROUP A TOTAL			13,826		657,069		28.394
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	79	17,760	17,760	100.00	.768
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	13	21,744	21,744	100.00	.940
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	8	3,723	3,723	100.00	.161
GROUP B TOTAL			100		43,227		1.868
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	187	183,045	183,045	100.00	7.910
13110	COUNTY OWNED: CEMETERY	RPTL 446	14	181	181	100.00	.008
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	57	37,349	37,349	100.00	1.614
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	179	167,681	167,681	100.00	7.246
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	236	38,018	38,018	100.00	1.643
13660	VILLAGE OWNED: CEMETERY	RPTL 446	10	854	854	100.00	.037
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	50	179,992	179,992	100.00	7.778
13850	BOCES PROPERTY	RPTL 408	3	25,592	25,592	100.00	1.106
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	11	5,294	5,294	100.00	.229

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.99

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)	1	7	7	100.00	.000
	GROUP C TOTAL		748		638,013		27.571
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	4,319	4,319	100.00	.187
	GROUP D TOTAL		7		4,319		.187
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	19	4,229	4,229	100.00	.183
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	125	94,754	94,754	100.00	4.095
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	25	44,848	44,785	99.86	1.935
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	30	10,518	10,518	100.00	.455
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	16	54,877	54,877	100.00	2.371
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	65	40,548	39,610	97.69	1.712
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	158	82,440	81,986	99.45	3.543
	25400 FRATERNAL ORGANIZATION	RPTL 428	3	6,818	6,818	100.00	.295
	25900 LAND BANKS	NPCL 1608	4	393	393	100.00	.017
	2610_ VETERANS ORGANIZATION	RPTL 452	11	3,440	3,440	100.00	.149
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	26	7,361	7,361	100.00	.318
	27350 CEMETERY - PRIVATE	RPTL 446	49	2,632	2,632	100.00	.114
	GROUP E TOTAL		531		351,403		15.186
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	106	404,871	404,871	100.00	17.496
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	78	78	100.00	.003
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	82	6,626	6,626	100.00	.286
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	97	4,903	3,184	64.93	.138
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	12	65,716	2,792	4.25	.121
	47900 AIR POLLUTION CONTROL FACLTY	RPTL 477-a	1	53,871	1,823	3.38	.079
	GROUP F TOTAL		299		419,374		18.123
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	4	88,147	88,147	100.00	3.809
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	2	7,767	7,760	99.91	.335
	GROUP G TOTAL		6		95,907		4.145

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 HERKIMER	20 MUNICIPALITIES						
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	25	5,025	5,025	100.00	.217
	41700 AGRICULTURAL BUILDING	RPTL 483	134	44,501	10,411	23.39	.450
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	725	122,420	17,737	14.49	.767
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	715	130,144	22,847	17.56	.987
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	240	87,398	6,392	7.31	.276
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	2	543	70	12.93	.003
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	63	29,824	15,338	51.43	.663
	GROUP H TOTAL		1,904		77,820		3.363
	COUNTY TOTALS		17,493		2,314,070		

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, 2024 ASSESSMENT ROLLS

PAGE B.101

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 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)	20	3,310	77	2.31	.002
4111_	VETERANS - PRO RATA	RPTL 458(5)	88	16,345	4,797	29.35	.097
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,773	368,390	18,823	5.11	.379
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	2,615	570,581	44,828	7.86	.903
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,993	446,142	60,957	13.66	1.227
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	1	240	0	.00	.000
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	2	352	0	.00	.000
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	575	575	100.00	.012
41400	CLERGY	RPTL 460	8	1,775	14	.80	.000
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	15	5,311	528	9.94	.011
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	36	5,497	22	.40	.000
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	174	30,891	520	1.68	.011
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	451	60,735	24,257	39.94	.488
4182_	CERTAIN LIVING QUARTERS	RPTL 469	14	4,764	871	18.27	.018
41834	STAR - ENHANCED	RPTL 425	4,719	868,172	400,478	46.13	8.063
41844	STAR - ENHANCED: MFG HOME	RPTL 425	2	1,960	81	4.13	.002
41854	STAR - BASIC	RPTL 425	9,383	1,875,058	297,931	15.89	5.999
41864	STAR - BASIC:MFG HOME	RPTL 425	7	2,963	171	5.76	.003
4421_	HOME IMPROVEMENTS	RPTL 421-f	51	6,567	797	12.13	.016
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	65	48,845	23,149	47.39	.466
GROUP A TOTAL			21,418		878,876		17.696
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	173	685,962	685,962	100.00	13.812
GROUP B TOTAL			173		685,962		13.812
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	92	82,472	82,472	100.00	1.661
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	218	139,867	139,867	100.00	2.816
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	1	25	25	100.00	.001
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	1	4	4	100.00	.000
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	345	101,306	101,306	100.00	2.040
13510	TOWN OWNED: CEMETERY	RPTL 446	10	820	820	100.00	.017
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	24	10,445	10,445	100.00	.210
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	287	91,645	91,645	100.00	1.845
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	21	6,423	6,423	100.00	.129

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF JEFFERSON	23 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)	17	8,505	8,505	100.00	.171
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	82	367,136	367,136	100.00	7.392
	13850 BOCES PROPERTY	RPTL 408	2	12,736	12,736	100.00	.256
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	8	2,629	2,629	100.00	.053
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	28	271,842	271,842	100.00	5.473
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	4	45	45	100.00	.001
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	30	406	406	100.00	.008
	3370_ TAX SALE - VILLAGE OWNED	RPTL 406(5)	12	440	440	100.00	.009
	GROUP C TOTAL		1,182		1,096,746		22.083
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)	37	1,270,232	1,270,232	100.00	25.576
	GROUP D TOTAL		37		1,270,232		25.576
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	39	8,268	8,268	100.00	.167
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	216	136,611	136,381	99.83	2.746
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	45	28,313	28,313	100.00	.570
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	192	45,210	43,938	97.19	.885
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	22	143,974	143,454	99.64	2.888
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	41	24,291	24,291	100.00	.489
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	65	27,924	27,799	99.55	.560
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	11	6,910	6,670	96.53	.134
	26050 AGRICULTURAL SOCIETY	RPTL 450	6	653	653	100.00	.013
	2610_ VETERANS ORGANIZATION	RPTL 452	27	8,335	8,335	100.00	.168
	26250 HISTORICAL SOCIETY	RPTL 444	3	543	543	100.00	.011
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	68	23,511	23,511	100.00	.473
	27350 CEMETERY - PRIVATE	RPTL 446	109	11,991	11,991	100.00	.241
	29650 SOLDIER MONUMENT CORPORATN	RPTL 442	3	28	28	100.00	.001
	GROUP E TOTAL		847		464,175		9.346
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	62	210,242	210,242	100.00	4.233
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	4	794	125	15.78	.003
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	1	5,175	2,299	44.42	.046

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.103

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 JEFFERSON 23 MUNICIPALITIES GROUP F (CONT'D)							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	128	114,661	14,672	12.80	.295
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	2	3,093	2,716	87.80	.055
GROUP F TOTAL			197		230,054		4.632
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)	21	37,975	37,892	99.78	.763
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	24	50,672	50,672	100.00	1.020
28520	NONPROFIT NURSING HOME CO	RPTL 422	2	26,541	26,481	99.78	.533
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	33	8,285	8,285	100.00	.167
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	5	14,073	13,358	94.92	.269
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	2	3,500	2,543	72.67	.051
4869_	REDEVELOP HSNG CO:PHASEOUT	RPTL 423	1	427	427	100.00	.009
GROUP G TOTAL			88		139,658		2.812
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
32252	NYS OWNED REFORESTED LAND	RPTL 534	16	5,391	5,391	100.00	.109
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	20	4,818	4,818	100.00	.097
41700	AGRICULTURAL BUILDING	RPTL 483	166	105,055	33,457	31.85	.674
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,296	369,565	114,606	31.01	2.308
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	292	68,572	22,814	33.27	.459
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	203	126,506	9,997	7.90	.201
42120	TEMPORARY GREENHOUSES	RPTL 483-c	15	2,918	1,313	45.01	.026
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	8	2,780	1,248	44.89	.025
GROUP H TOTAL			2,016		193,644		3.899
COUNTY TOTALS			26,007		4,966,580		

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, 2024 ASSESSMENT ROLLS

PAGE B.104

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
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)	5	621	165	26.58	.013
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	13	1,710	47	2.78	.004
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	422	66,588	5,214	7.83	.423
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	521	95,458	10,880	11.40	.882
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	327	60,572	11,171	18.44	.906
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	1	91	0	.00	.000
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	4	1,114	1,084	97.24	.088
41400	CLERGY	RPTL 460	17	3,382	39	1.16	.003
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	24	4,435	78	1.76	.006
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	245	30,300	11,426	37.71	.927
41834	STAR - ENHANCED	RPTL 425	1,852	298,005	159,162	53.41	12.906
41844	STAR - ENHANCED: MFG HOME	RPTL 425	2	98	65	66.23	.005
41854	STAR - BASIC	RPTL 425	3,136	567,783	103,047	18.15	8.356
41864	STAR - BASIC:MFG HOME	RPTL 425	8	1,381	212	15.34	.017
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	3	2,676	1,741	65.04	.141
GROUP A TOTAL			6,580		304,331		24.678
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	132	12,516	12,516	100.00	1.015
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	7	389	389	100.00	.032
GROUP B TOTAL			139		12,905		1.046
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	40	59,254	59,254	100.00	4.805
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	133	13,363	13,363	100.00	1.084
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	95	10,177	10,177	100.00	.825
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	57	13,346	13,328	99.87	1.081
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	32	121,738	121,738	100.00	9.872
13850	BOCES PROPERTY	RPTL 408	1	5,153	5,153	100.00	.418
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	5	570	570	100.00	.046
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	2	93	93	100.00	.008
GROUP C TOTAL			365		223,676		18.137
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	709	709	100.00	.058

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.105

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 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	13	2,579	2,236	86.68	.181
	GROUP D TOTAL		15		2,945		.239
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	12	2,788	2,788	100.00	.226
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	87	31,708	31,708	100.00	2.571
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	16	5,748	5,748	100.00	.466
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	64	14,526	14,469	99.60	1.173
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	3	1,987	1,976	99.46	.160
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	41	12,335	12,335	100.00	1.000
	26050 AGRICULTURAL SOCIETY	RPTL 450	4	874	874	100.00	.071
	2610_ VETERANS ORGANIZATION	RPTL 452	5	1,058	1,058	100.00	.086
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	21	4,680	4,680	100.00	.380
	27350 CEMETERY - PRIVATE	RPTL 446	109	2,545	2,545	100.00	.206
	GROUP E TOTAL		362		78,181		6.340
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	243	401,510	401,510	100.00	32.558
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	51	2,374	844	35.54	.068
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	33	31,817	3,243	10.19	.263
	GROUP F TOTAL		327		405,597		32.889
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	5,496	5,496	100.00	.446
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	1,868	1,868	100.00	.152
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H F I L 33,556,654-a	3	1,688	1,595	94.49	.129
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	1	517	517	100.00	.042
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	10,421	10,211	97.99	.828
	GROUP G TOTAL		11		19,687		1.596
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	487	62,950	62,950	100.00	5.105
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	50	2,984	2,984	100.00	.242
	41700 AGRICULTURAL BUILDING	RPTL 483	89	32,853	7,073	21.53	.574
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,291	268,754	71,496	26.60	5.797

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, 2024 ASSESSMENT ROLLS

PAGE B.106

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		VALUE
COUNTY OF LEWIS		17	MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	36	4,965	1,389	27.99	.113
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	176	90,596	2,308	2.55	.187
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	5	1,606	153	9.51	.012
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	11	3,312	1,230	37.13	.100
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	202	67,603	35,267	52.17	2.860
	GROUP H TOTAL				2,347		184,850		14.989
	COUNTY TOTALS				10,160		1,233,227		

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, 2024 ASSESSMENT ROLLS

PAGE B.107

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 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)	23	4,359	96	2.20	.004
	4111_	VETERANS - PRO RATA	RPTL	458(5)	74	12,505	7,255	58.02	.324
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,016	211,456	20,735	9.81	.925
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	757	159,338	25,839	16.22	1.152
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	432	92,700	20,139	21.73	.898
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	279	58,554	3,539	6.04	.158
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	36	8,271	1,079	13.05	.048
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	243	243	100.00	.011
	41400	CLERGY	RPTL	460	26	5,001	43	.85	.002
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	3	538	54	10.00	.002
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	776	127,703	45,156	35.36	2.013
	41834	STAR - ENHANCED	RPTL	425	3,863	751,765	330,064	43.91	14.717
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	127	83	65.39	.004
	41854	STAR - BASIC	RPTL	425	6,103	1,275,009	195,977	15.37	8.738
	41864	STAR - BASIC:MFG HOME	RPTL	425	1	655	32	4.93	.001
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	90	12,743	5,945	46.65	.265
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	59	57,067	43,404	76.06	1.935
	GROUP A TOTAL				13,541		699,683		31.198
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	91	256,658	256,658	100.00	11.444
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	23	5,264	5,264	100.00	.235
	GROUP B TOTAL				114		261,922		11.679
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	33	92,780	92,780	100.00	4.137
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	4	4	100.00	.000
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	3	1,636	1,636	100.00	.073
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	143	58,209	58,209	100.00	2.595
	13510	TOWN OWNED: CEMETERY	RPTL	446	9	246	246	100.00	.011
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	131	35,907	35,907	100.00	1.601
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	22	22	100.00	.001
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	3	674	674	100.00	.030
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	18	15,777	20,474	129.77	.913
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	32	121,029	121,029	100.00	5.397
	13850	BOCES PROPERTY	RPTL	408	1	8,043	8,043	100.00	.359

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.108

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						
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	1	120	120	100.00	.005
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	1	0	0	.00	.000
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	43	3,490	3,490	100.00	.156
GROUP C TOTAL			420		342,634		15.278
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	9,760	9,760	100.00	.435
14110	USA OWNED - SPECIFIED USES	STATE L 54	2	492	492	100.00	.022
GROUP D TOTAL			7		10,252		.457
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	13	2,109	1,905	90.36	.085
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	127	71,143	71,048	99.87	3.168
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	17	4,800	4,800	100.00	.214
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	12	4,071	4,071	100.00	.182
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	8	2,499	2,499	100.00	.111
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	32	8,571	8,571	100.00	.382
25400	FRATERNAL ORGANIZATION	RPTL 428	2	179	179	100.00	.008
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	2	4,651	4,651	100.00	.207
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	3	2,168	2,168	100.00	.097
25900	LAND BANKS	NPCL 1608	4	177	177	100.00	.008
26050	AGRICULTURAL SOCIETY	RPTL 450	1	935	935	100.00	.042
2610_	VETERANS ORGANIZATION	RPTL 452	16	1,711	1,711	100.00	.076
26250	HISTORICAL SOCIETY	RPTL 444	7	1,433	1,433	100.00	.064
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	34	11,518	11,518	100.00	.514
27350	CEMETERY - PRIVATE	RPTL 446	96	2,574	2,574	100.00	.115
29300	HOSPITAL CORP: CITY BENEFIT	RPTL 438	1	15,833	15,833	100.00	.706
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	1	119	22	18.02	.001
GROUP E TOTAL			376		134,095		5.979
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	59	194,239	194,239	100.00	8.661
4449_	RES COMM CERTAIN COUNTIES	RPTL 485-n	26	7,444	1,845	24.78	.082
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	25	15,909	2,044	12.85	.091
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	50	32,154	2,309	7.18	.103

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.109

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 F (CONT'D)							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47900 AIR POLLUTION CONTROL FACLTY	RPTL 477-a	1	8,902	696	7.82	.031
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	2	3,335	389	11.68	.017
	GROUP F TOTAL		163		201,522		8.986
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	1,264	1,264	100.00	.056
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	2,537	2,537	100.00	.113
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1	3,897	3,897	100.00	.174
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	1	1,245	1,245	100.00	.056
	GROUP G TOTAL		5		8,943		.399
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	13	4,154	4,154	100.00	.185
	41700 AGRICULTURAL BUILDING	RPTL 483	136	95,933	19,305	20.12	.861
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,976	734,100	417,332	56.85	18.608
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	679	239,129	127,817	53.45	5.699
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	115	107,789	5,099	4.73	.227
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	7	3,988	803	20.13	.036
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	2	268	95	35.53	.004
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	97	25,784	8,311	32.23	.371
	GROUP H TOTAL		3,025		582,916		25.991
	COUNTY TOTALS		17,652		2,242,740		

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, 2024 ASSESSMENT ROLLS

PAGE B.110

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)	19	3,279	109	3.33	.005
4111_	VETERANS - PRO RATA	RPTL 458(5)	45	8,093	1,534	18.96	.069
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,104	228,741	12,382	5.41	.555
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	992	211,079	18,634	8.83	.836
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	519	116,719	15,834	13.57	.710
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	179	36,400	1,417	3.89	.064
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	25	5,535	753	13.61	.034
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	3	763	632	82.76	.028
41400	CLERGY	RPTL 460	17	3,633	38	1.04	.002
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	7	896	4	.49	.000
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	637	93,011	34,890	37.51	1.565
41834	STAR - ENHANCED	RPTL 425	4,224	770,869	364,343	47.26	16.339
41844	STAR - ENHANCED: MFG HOME	RPTL 425	1	309	89	28.76	.004
41854	STAR - BASIC	RPTL 425	7,025	1,418,274	230,721	16.27	10.347
41864	STAR - BASIC:MFG HOME	RPTL 425	1	524	17	3.22	.001
4190_	PHYSICALLY DISABLED	RPTL 459	3	477	61	12.71	.003
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	23	3,285	1,468	44.68	.066
4421_	HOME IMPROVEMENTS	RPTL 421-f	16	2,948	404	13.70	.018
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	83	35,962	14,492	40.30	.650
GROUP A TOTAL			14,923		697,822		31.295
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	365	307,940	307,940	100.00	13.810
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	2	238	238	100.00	.011
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	7	576	576	100.00	.026
GROUP B TOTAL			374		308,754		13.846
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	77	38,739	38,739	100.00	1.737
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	291	25,762	25,762	100.00	1.155
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	129	27,496	27,496	100.00	1.233
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	1	25	25	100.00	.001
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	199	44,097	44,097	100.00	1.978
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	2	21	21	100.00	.001
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	52	147,685	147,685	100.00	6.623
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	60	5,925	5,925	100.00	.266

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.111

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 C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	1	78	78	100.00	.004
3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	30	12,073	2,304	19.08	.103
GROUP C TOTAL			842		292,132		13.101
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	2,556	2,556	100.00	.115
14110	USA OWNED - SPECIFIED USES	STATE L 54	1	504	504	100.00	.023
14120	USA OWNED - DEFENSE PURPOSES	STATE L 59-g	1	294	294	100.00	.013
14300	INDIAN RESERVATION	RPTL 454	217	105,405	105,405	100.00	4.727
GROUP D TOTAL			235		108,759		4.877
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	26	4,168	4,168	100.00	.187
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	117	57,707	57,009	98.79	2.557
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	64	294,784	294,784	100.00	13.220
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	7	1,851	1,851	100.00	.083
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	26	107,087	106,957	99.88	4.797
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	18	10,608	10,608	100.00	.476
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	134	39,808	39,569	99.40	1.775
25400	FRATERNAL ORGANIZATION	RPTL 428	4	187	187	100.00	.008
26050	AGRICULTURAL SOCIETY	RPTL 450	1	69	69	100.00	.003
2610_	VETERANS ORGANIZATION	RPTL 452	19	1,839	1,839	100.00	.083
26250	HISTORICAL SOCIETY	RPTL 444	5	575	554	96.30	.025
26350	FIRE PATROL & SALVAGE CORPS	RPTL 468	4	1,587	1,587	100.00	.071
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	12	3,599	3,599	100.00	.161
27350	CEMETERY - PRIVATE	RPTL 446	175	5,182	5,182	100.00	.232
29150	OPERA HOUSE	RPTL 426	1	105	105	100.00	.005
GROUP E TOTAL			613		528,068		23.682
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	17	67,957	67,957	100.00	3.048
47100	MASS TELECOM CEILING	RPTL 499-qqqq	57	4,435	2,218	50.01	.100
4759_	MIXED-USE PROP IN CERT CITIES	RPTL 485-a	1	342	11	3.29	.001
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	48	75,246	5,728	7.61	.257

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF MADISON	16 MUNICIPALITIES	GROUP F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	18,963	1,073	5.66	.048
	GROUP F TOTAL		124		76,987		3.453
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)	5	18,986	18,986	100.00	.851
	28220 COMUNITY DEV CORP-URBN RENWL	P H FI L 260	10	1,025	1,025	100.00	.046
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	2	209	209	100.00	.009
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1	416	416	100.00	.019
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	3	1,659	1,659	100.00	.074
	GROUP G TOTAL		21		22,295		1.000
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	204	46,639	46,639	100.00	2.092
	41700 AGRICULTURAL BUILDING	RPTL 483	144	55,101	14,014	25.43	.629
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,370	272,277	77,588	28.50	3.480
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	644	111,493	30,596	27.44	1.372
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	198	73,753	3,163	4.29	.142
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	2	824	19	2.27	.001
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	12	1,404	611	43.51	.027
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	39	8,247	2,877	34.88	.129
	GROUP H TOTAL		2,613		175,507		7.871
	COUNTY TOTALS		19,815		2,229,847		

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, 2024 ASSESSMENT ROLLS

PAGE B.113

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF MONROE		21 MUNICIPALITIES					
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
	21100	CLERGY - IN TRUST FOR CHURCH	RPTL 436	2	1,168	1,168	100.00 .006
	4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	806	185,963	50,584	27.20 .241
	4111_	VETERANS - PRO RATA	RPTL 458(5)	92	16,013	5,714	35.68 .027
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	9,911	2,579,566	329,360	12.77 1.566
	4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	6,398	1,707,993	356,016	20.84 1.693
	4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	3,574	980,978	266,526	27.17 1.268
	4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	1,028	255,467	13,751	5.38 .065
	4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	365	78,224	10,791	13.80 .051
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	142	32,029	6,414	20.03 .031
	41200	VETERANS-PURCHASE BY SUBSCRIP	RPTL 458(2)	1	209	161	77.09 .001
	41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	13	4,892	4,820	98.54 .023
	41400	CLERGY	RPTL 460	299	76,546	547	.71 .003
	4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,f,&j	1,063	303,788	30,649	10.09 .146
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	1	217	1	.28 .000
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	17,998	3,785,428	1,702,028	44.96 8.095
	4182_	CERTAIN LIVING QUARTERS	RPTL 469	11	5,375	652	12.13 .003
	41834	STAR - ENHANCED	RPTL 425	34,581	8,389,307	3,118,090	37.17 14.829
	41836	STAR - ENHANCED	RPTL 425	4,322	653,717	206,397	31.57 .982
	41854	STAR - BASIC	RPTL 425	53,009	14,250,005	1,766,627	12.40 8.402
	41856	STAR - BASIC	RPTL 425	10,560	1,736,151	195,251	11.25 .929
	4190_	PHYSICALLY DISABLED	RPTL 459	9	3,225	596	18.48 .003
	4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	928	170,833	83,807	49.06 .399
	4196_	HISTORIC PROPERTY	RPTL 444-a	7	5,453	1,554	28.50 .007
	4421_	HOME IMPROVEMENTS	RPTL 421-f	154	33,138	1,829	5.52 .009
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	152	103,163	65,515	63.51 .312
	49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL 487-a	1	418	8	1.99 .000
	GROUP A TOTAL			145,427		8,218,856	39.087
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL 404(1)	213	688,626	688,626	100.00 3.275
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	1	290	290	100.00 .001
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	3	7,427	7,427	100.00 .035
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL 412	40	11,663	11,663	100.00 .056
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	1	1,493	1,493	100.00 .007
	GROUP B TOTAL			258		709,499	3.374

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 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	4	812	812	100.00	.004
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	703	739,882	739,882	100.00	3.519
	1324_ CO. SEWER/WATER OUTSIDE CO.	RPTL 406(3)	1	35	35	100.00	.000
	13350 CITY OWNED PROP (GENERALLY)	RPTL 406(1)	3,103	453,062	453,062	100.00	2.155
	13370 CITY OWNED: CEMETERY	RPTL 446	2	10,400	10,400	100.00	.050
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	1,506	529,872	529,872	100.00	2.520
	13510 TOWN OWNED: CEMETERY	RPTL 446	33	2,753	2,753	100.00	.013
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	194	71,655	71,655	100.00	.341
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	4	1,068	1,068	100.00	.005
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	42	15,549	15,549	100.00	.074
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	213	1,591,043	1,591,043	100.00	7.567
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	99	94,750	94,750	100.00	.451
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	53	86,983	72,915	83.83	.347
	13970 REGIONAL OTB CORPORATION	RACING L 513	1	674	674	100.00	.003
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	78	273,512	273,512	100.00	1.301
	GROUP C TOTAL		6,036		3,857,982		18.348
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)	20	53,917	53,917	100.00	.256
	14110 USA OWNED - SPECIFIED USES	STATE L 54	10	96,661	96,661	100.00	.460
	GROUP D TOTAL		30		150,578		.716
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	67	20,314	17,576	86.52	.084
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	938	832,395	838,680	100.76	3.989
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	311	1,754,704	1,722,689	98.18	8.193
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	294	300,673	287,427	95.59	1.367
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	42	633,201	630,850	99.63	3.000
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	209	205,935	205,909	99.99	.979
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	258	364,366	363,013	99.63	1.726
	25400 FRATERNAL ORGANIZATION	RPTL 428	2	1,092	1,092	100.00	.005
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	49	49,879	49,585	99.41	.236
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	7	35,735	35,735	100.00	.170
	2610_ VETERANS ORGANIZATION	RPTL 452	11	4,265	4,265	100.00	.020
	26250 HISTORICAL SOCIETY	RPTL 444	25	5,342	5,342	100.00	.025
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	81	131,054	131,054	100.00	.623

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.115

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 E (CONT'D)					
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	45	56,358	56,358	100.00 .268
	27350	CEMETERY - PRIVATE	RPTL 446	126	61,290	61,290	100.00 .292
	2945_	MUSIC ACADEMY: POP > 175,000	RPTL 434	3	8,147	8,147	100.00 .039
	29500	PERFORMING ARTS BUILDINGS	RPTL 427	2	9,619	9,619	100.00 .046
	GROUP E TOTAL		2,470		4,428,631		21.062
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	489	2,300,689	2,302,156	100.06 10.949
	18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	1	13,754	13,754	100.00 .065
	27250	RAILROAD - AMTRAK	U S PUB L 45-546b	3	933	933	100.00 .004
	47100	MASS TELECOM CEILING	RPTL 499-qqqq	71	25,101	12,363	49.25 .059
	47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	27	44,094	5,589	12.68 .027
	4759_	MIXED-USE PROP IN CERT CITIES	RPTL 485-a	35	106,158	77,372	72.88 .368
	4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	200	356,639	40,803	11.44 .194
	47700	FALLOUT SHELTER FACILITIES	RPTL 479	8	1,747	2	.09 .000
	49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	5	16,691	4,638	27.79 .022
	GROUP F TOTAL		839		2,457,610		11.688
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	11	15,934	15,934	100.00 .076
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	344	74,593	74,593	100.00 .355
	18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	4	43,179	43,179	100.00 .205
	18600	USA:UNDER PURCHASE CONTRACT	RPTL 400(2)	1	5	5	100.00 .000
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	29	67,775	67,775	100.00 .322
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	32	172,170	170,504	99.03 .811
	28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L CH 270	6	22,747	22,421	98.57 .107
	28520	NONPROFIT NURSING HOME CO	RPTL 422	4	30,294	30,294	100.00 .144
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	3	686	686	100.00 .003
	4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L 33(1)(a)	4	2,364	1,552	65.65 .007
	4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	2	42,124	40,485	96.11 .193
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	582	351,006	346,126	98.61 1.646
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	5	11,231	10,041	89.40 .048
	GROUP G TOTAL		1,027		823,595		3.917

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 MONROE	21 MUNICIPALITIES						
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
41700	AGRICULTURAL BUILDING	RPTL 483	63	33,020	5,463	16.54	.026
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,717	559,250	263,222	47.07	1.252
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	323	84,051	32,770	38.99	.156
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	12	6,994	218	3.12	.001
42120	TEMPORARY GREENHOUSES	RPTL 483-c	13	5,940	673	11.32	.003
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	18	5,281	1,891	35.81	.009
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	12	1,657	932	56.23	.004
GROUP H TOTAL			2,158		305,169		1.451
	COUNTY TOTALS		158,267		21,026,923		

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, 2024 ASSESSMENT ROLLS

PAGE B.117

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	EXEMPT
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	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)	34	5,352	2,140	39.99
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	44	6,925	1,215	17.55
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	791	137,262	10,880	7.93
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	731	128,032	17,079	13.34
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	375	68,425	12,659	18.50
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	177	30,592	2,214	7.24
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	15	2,785	318	11.41
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	1,168	870	74.45
	41400	CLERGY	RPTL	460	9	1,898	49	2.58
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	57	11,015	1,070	9.71
	4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,f,&j	64	9,507	904	9.51
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL	466	17	1,958	9	.43
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	487	68,149	28,798	42.26
	41834	STAR - ENHANCED	RPTL	425	3,207	512,594	275,752	53.80
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	332	46	13.86
	41854	STAR - BASIC	RPTL	425	4,620	809,847	154,978	19.14
	41864	STAR - BASIC:MFG HOME	RPTL	425	2	339	45	13.40
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	6	610	213	34.97
	44323	RES INVESTMENT - CERT MUNI/SD	RPTL	485-i,j,l,m	2	397	136	34.19
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	34	39,983	34,949	87.41
GROUP A TOTAL					10,677		544,324	31.665
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	155	23,544	23,544	100.00
GROUP B TOTAL					155		23,544	1.370
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	50	59,822	59,822	100.00
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	2	107	107	100.00
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	59	50,883	50,883	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	66	14,179	14,179	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	6	34	34	100.00
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	142	18,455	18,455	100.00
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	10	5,965	5,965	100.00
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	32	218,808	218,808	100.00
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	7	2,968	2,968	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.118

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF MONTGOMERY	11 MUNICIPALITIES	GROUP C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	1	2,265	2,265	100.00	.132
	GROUP C TOTAL		375		373,486		21.727
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	5	3,972	3,972	100.00	.231
	GROUP D TOTAL		5		3,972		.231
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	10	1,515	1,515	100.00	.088
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	184	67,514	67,129	99.43	3.905
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	50	172,346	172,079	99.84	10.010
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	29	4,049	4,008	98.99	.233
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	26	156,916	156,916	100.00	9.128
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	43	24,909	24,909	100.00	1.449
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	38	14,958	14,958	100.00	.870
	25400 FRATERNAL ORGANIZATION	RPTL 428	2	179	179	100.00	.010
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	6	1,785	1,785	100.00	.104
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	1,691	1,691	100.00	.098
	25900 LAND BANKS	NPCL 1608	13	817	817	100.00	.048
	26050 AGRICULTURAL SOCIETY	RPTL 450	1	2,295	2,295	100.00	.134
	2610_ VETERANS ORGANIZATION	RPTL 452	8	1,617	1,617	100.00	.094
	26250 HISTORICAL SOCIETY	RPTL 444	7	1,177	1,177	100.00	.069
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	20	7,111	7,111	100.00	.414
	27350 CEMETERY - PRIVATE	RPTL 446	83	6,550	6,550	100.00	.381
	GROUP E TOTAL		522		464,736		27.035
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	64	100,742	100,742	100.00	5.860
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	1	256	256	100.00	.015
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	3	92	92	100.00	.005
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	16	725	284	39.15	.017
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	33	19,646	4,619	23.51	.269
	GROUP F TOTAL		117		105,993		6.166

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 MONTGOMERY		11 MUNICIPALITIES					
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	236	5,318	5,318	100.00	.309
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	1	1,572	1,572	100.00	.091
	18130 NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	5	23,642	23,642	100.00	1.375
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	2,308	2,308	100.00	.134
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	7,753	7,753	100.00	.451
	28520 NONPROFIT NURSING HOME CO	RPTL 422	3	912	912	100.00	.053
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	16	3,522	3,522	100.00	.205
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	309	309	100.00	.018
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	3	12,205	12,205	100.00	.710
	GROUP G TOTAL		270		57,541		3.347
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	64	14,332	14,332	100.00	.834
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	1	334	334	100.00	.019
	41700 AGRICULTURAL BUILDING	RPTL 483	252	91,578	18,561	20.27	1.080
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,668	375,797	100,923	26.86	5.871
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	23	5,464	1,366	25.00	.080
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	108	47,873	2,371	4.95	.138
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	26	7,407	500	6.76	.029
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	474	64	13.53	.004
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	6	2,213	642	29.00	.037
	GROUP H TOTAL		2,149		139,093		8.091
	COUNTY TOTALS		14,280		1,719,035		

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, 2024 ASSESSMENT ROLLS

PAGE B.120

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	VALUE OF	VALUE OF	OF	TOTAL
					EXEMPTIONS	EXEMPT PCLS	EXEMPTIONS	VALUE	COUNTY
						(000)	(000)	EXEMPT	EXEMPT
									VALUE
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)	40	30,132	4,835	16.04	.005
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	5,632	5,437,166	2,676,312	49.22	2.675
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	16,131	27,715,442	1,701,046	6.14	1.700
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	9,303	20,639,451	1,686,265	8.17	1.685
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	3,832	10,540,778	744,827	7.07	.744
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	23	18,203	95	.52	.000
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	1,238	1,481,927	133,263	8.99	.133
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	143	115,015	22,373	19.45	.022
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	22	24,651	24,449	99.18	.024
	41400	CLERGY	RPTL	460	1,030	963,276	914,444	94.93	.914
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	26	19,726	1,964	9.96	.002
	4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,f,&j	54	42,940	3,343	7.78	.003
	4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e & g	3,866	3,887,605	322,418	8.29	.322
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	8,068	16,327,188	2,910,372	17.83	2.909
	41834	STAR - ENHANCED	RPTL	425	33,384	48,919,316	8,645,337	17.67	8.641
	41854	STAR - BASIC	RPTL	425	113,696	114,431,014	9,884,400	8.64	9.879
	4190_	PHYSICALLY DISABLED	RPTL	459	255	242,971	25,747	10.60	.026
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	400	370,411	134,358	36.27	.134
	4411_	FIRST-TIME HOMEBUYERS	RPTL	457	7	4,750	719	15.13	.001
	4421_	HOME IMPROVEMENTS	RPTL	421-f	735	679,530	19,009	2.80	.019
	44220	HOME IMPROVEMNTS-CERT CITIES	RPTL	421-h	54,102	55,487,177	5,986,036	10.79	5.983
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	718	0	.00	.000
	49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL	487-a	1	4,886	201	4.12	.000
GROUP A TOTAL					251,989		35,841,813		35.823
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	545	5,098,075	5,047,978	99.02	5.045
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	673	3,917,007	3,916,640	99.99	3.915
GROUP B TOTAL					1,218		8,964,618		8.960
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	2,389	5,923,928	5,852,759	98.80	5.850
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	128	412,514	412,459	99.99	.412
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	1,452	8,650,774	8,542,401	98.75	8.538
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	1,517	3,123,368	3,031,835	97.07	3.030
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	619	12,563,491	12,451,594	99.11	12.445

ASSESSSED VALUES FOR NASSAU COUNTY WERE EQUALIZED USING THE FOLLOWING COUNTY ROLL CLASS EQUALIZATION RATES: CLASS 1 - .07 CLASS 2 - .75 CLASS 3 - 1.00 CLASS 4 - .76

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.121

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						
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	371	1,024,306	1,013,732	98.97	1.013
13970	REGIONAL OTB CORPORATION	RACING L 513	3	11,541	11,541	100.00	.012
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	67	922,556	908,821	98.51	.908
GROUP C TOTAL			6,546		32,225,142		32.208
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	437,735	433,183	98.96	.433
14110	USA OWNED - SPECIFIED USES	STATE L 54	45	107,321	106,427	99.17	.106
14200	FOREIGN GOVT: EMBASSY	RPTL 418	19	25,511	25,511	100.00	.026
GROUP D TOTAL			106		565,121		.565
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	320	404,283	402,063	99.45	.402
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	22	135,243	83,746	61.92	.084
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	482	3,959,500	3,879,833	97.99	3.878
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	5	3,559	2,883	80.98	.003
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	190	2,272,107	2,217,964	97.62	2.217
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	15	13,980	13,518	96.69	.014
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	510	1,148,995	1,128,693	98.23	1.128
2610_	VETERANS ORGANIZATION	RPTL 452	60	71,086	68,720	96.67	.069
2630_	INTERDENOMINATIONAL CENTER	RPTL 430	1,440	5,849,259	5,766,489	98.58	5.764
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	265	454,149	448,435	98.74	.448
27350	CEMETERY - PRIVATE	RPTL 446	119	276,209	273,274	98.94	.273
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	14	12,096	11,222	92.77	.011
GROUP E TOTAL			3,442		14,296,840		14.289
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	439	6,049,543	5,779,558	95.54	5.777
19950	MUNICIPAL RAILROAD	RPTL 456	434	365,902	365,757	99.96	.366
47100	MASS TELECOM CEILING	RPTL 499-qqqq	1	1,833	212	11.58	.000
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL 485-b	85	341,465	43,306	12.68	.043
GROUP F TOTAL			959		6,188,833		6.186
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	81	64,776	64,292	99.25	.064

ASSESSSED VALUES FOR NASSAU COUNTY WERE EQUALIZED USING THE FOLLOWING COUNTY ROLL CLASS EQUALIZATION RATES: CLASS 1 - .07 CLASS 2 - .75 CLASS 3 - 1.00 CLASS 4 - .76

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.122

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF NASSAU	5 MUNICIPALITIES	GROUP G (CONT'D)					
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)	51	497,577	493,607	99.20	.493
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	1	1,917	1,892	98.69	.002
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	32	34,358	34,358	100.00	.034
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	110	57,056	15,264	26.75	.015
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	4	42,513	42,224	99.32	.042
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	36	260,159	258,354	99.31	.258
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	186	656,462	605,445	92.23	.605
	GROUP G TOTAL		501		1,515,436		1.515
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	26	144,811	117,394	81.07	.117
	GROUP H TOTAL		26		117,394		.117
	COUNTY TOTALS		264,989		100,052,602		

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 - .07 CLASS 2 - .75 CLASS 3 - 1.00 CLASS 4 - .76

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.123

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	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)	58	11,258	301	2.68
	4111_	VETERANS - PRO RATA	RPTL	458(5)	219	44,123	17,140	38.85
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	4,286	995,595	69,067	6.94
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,345	815,645	88,625	10.87
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,912	484,954	83,251	17.17
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	85	19,499	376	1.93
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	649	150,258	10,126	6.74
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	87	17,236	3,287	19.07
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	11	4,382	3,886	88.67
	41400	CLERGY	RPTL	460	50	11,823	154	1.30
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	70	22,297	2,170	9.73
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL	466	17	2,638	17	.64
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	2,205	383,237	161,852	42.23
	41834	STAR - ENHANCED	RPTL	425	14,684	3,147,917	1,290,476	40.99
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	247	47	19.08
	41854	STAR - BASIC	RPTL	425	20,342	4,820,216	660,064	13.69
	41864	STAR - BASIC:MFG HOME	RPTL	425	1	292	33	11.13
	4190_	PHYSICALLY DISABLED	RPTL	459	18	4,662	551	11.83
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	270	38,539	17,998	46.70
	4411_	FIRST-TIME HOMEBUYERS	RPTL	457	17	3,537	968	27.36
	4421_	HOME IMPROVEMENTS	RPTL	421-f	242	47,891	4,477	9.35
	44323	RES INVESTMENT - CERT MUNI/SD	RPTL	485-i,j,l,m	5	1,132	228	20.15
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	4	1,948	1,207	61.94
GROUP A TOTAL					48,578		2,416,301	22.185
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	379	290,554	290,554	100.00
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	83	3,999,651	3,999,651	100.00
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	9	34,663	34,663	100.00
GROUP B TOTAL					471		4,324,868	39.709
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	82	145,376	145,376	100.00
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	415	575,234	575,234	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.124

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF NIAGARA 15 MUNICIPALITIES GROUP C CONT'D							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13380 CITY OWNED:REVENUE PRODUCING	GEN MUNY L 411	7	3,694	1,030	27.87	.010
	1344_ CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	15	11,407	11,407	100.00	.105
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	302	86,820	86,820	100.00	.797
	13510 TOWN OWNED: CEMETERY	RPTL 446	20	4,383	4,383	100.00	.040
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	48	16,586	16,586	100.00	.152
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	2	68	68	100.00	.001
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	2	38	38	100.00	.000
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	100	799,520	799,520	100.00	7.341
	13850 BOCES PROPERTY	RPTL 408	3	18,710	18,710	100.00	.172
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	19	144,123	144,123	100.00	1.323
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	74	45,481	21,902	48.16	.201
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	2	56	56	100.00	.001
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	2	4	4	100.00	.000
	GROUP C TOTAL		1,093		1,825,257		16.759
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	27	65,637	65,637	100.00	.603
	14110 USA OWNED - SPECIFIED USES	STATE L 54	9	57,379	57,379	100.00	.527
	14300 INDIAN RESERVATION	RPTL 454	48	342,740	342,740	100.00	3.147
	GROUP D TOTAL		84		465,756		4.276
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	40	13,150	9,819	74.67	.090
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	443	230,137	229,807	99.86	2.110
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	13	23,857	23,746	99.53	.218
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	86	76,143	75,060	98.58	.689
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	25	172,741	172,741	100.00	1.586
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	57	44,094	44,094	100.00	.405
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	81	47,558	47,384	99.63	.435
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	5	6,272	6,272	100.00	.058
	2610_ VETERANS ORGANIZATION	RPTL 452	16	4,468	4,468	100.00	.041
	26250 HISTORICAL SOCIETY	RPTL 444	11	3,312	3,312	100.00	.030
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	70	42,325	42,325	100.00	.389

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.125

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 E CONT'D							
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	27350 CEMETERY - PRIVATE	RPTL 446	95	14,190	14,190	100.00	.130
	GROUP E TOTAL		942		673,218		6.181
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	229	728,959	728,959	100.00	6.693
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	3	289	289	100.00	.003
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	1	22,110	744	3.37	.007
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	6	4,102	2,022	49.28	.019
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	137	162,960	12,388	7.60	.114
	4784_ GREEN BLDG CERT/SILVER	RPTL 470	8	3,812	2,833	74.31	.026
	4785_ GREEN BLDG GOLD	RPTL 470	8	3,977	3,245	81.60	.030
	4786_ GREEN BLDG PLATINUM	RPTL 470	2	841	417	49.61	.004
	47900 AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	1	26,983	1,125	4.17	.010
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	1,277	811	63.50	.007
	GROUP F TOTAL		396		752,833		6.912
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	8	2,418	2,418	100.00	.022
	18100 MUNI HSNG PROJ ACQ FROM PRIV	P H F I L 36-a(2)	10	24,310	24,310	100.00	.223
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	5	13,384	13,384	100.00	.123
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	5	7,422	7,422	100.00	.068
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	36	62,619	62,619	100.00	.575
	28220 COMUNITY DEV CORP-URBN RENWL	P H F I L 260	40	1,975	1,975	100.00	.018
	28520 NONPROFIT NURSING HOME CO	RPTL 422	3	64,826	64,826	100.00	.595
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	1,240	1,114	89.84	.010
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	38	56,343	56,343	100.00	.517
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H F I L 33,556,654-a	16	26,112	25,748	98.61	.236
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	12	18,027	18,027	100.00	.166
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	1,683	1,683	100.00	.016
	GROUP G TOTAL		176		279,869		2.570

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.126

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:	AGRICULTURAL AND FOREST PROPERTY						
41700	AGRICULTURAL BUILDING	RPTL 483	88	47,746	7,363	15.42	.068
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,733	433,361	126,928	29.29	1.165
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	139	37,993	11,222	29.54	.103
41750	ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	17	4,400	394	8.94	.004
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	28	15,959	1,722	10.79	.016
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	1,590	509	32.00	.005
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	33	15,160	3,360	22.16	.031
GROUP H TOTAL			2,043		151,498		1.391
COUNTY TOTALS			53,784		10,891,376		

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, 2024 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 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)	657	111,380	53,677	48.19	.494
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	177	29,242	7,674	26.24	.071
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	3,876	727,437	66,633	9.16	.613
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	2,891	561,699	82,215	14.64	.756
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,849	360,074	73,196	20.33	.673
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	589	107,921	3,773	3.50	.035
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	16	2,945	201	6.81	.002
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	79	14,521	1,862	12.83	.017
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	5	1,119	1,119	100.00	.010
41400	CLERGY	RPTL 460	46	8,187	654	7.99	.006
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	151	31,120	3,108	9.99	.029
4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e & g	217	41,248	695	1.68	.006
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	2,857	433,183	188,450	43.50	1.733
4182_	CERTAIN LIVING QUARTERS	RPTL 469	1	197	52	26.46	.001
41834	STAR - ENHANCED	RPTL 425	12,982	2,279,517	1,140,452	50.03	10.489
41844	STAR - ENHANCED: MFG HOME	RPTL 425	1	168	16	9.46	.000
41854	STAR - BASIC	RPTL 425	21,955	4,239,623	734,049	17.31	6.751
41864	STAR - BASIC:MFG HOME	RPTL 425	4	242	124	51.36	.001
4190_	PHYSICALLY DISABLED	RPTL 459	6	718	1,397	194.62	.013
41910	DISABLED CRIME VICTIMS	RPTL 459-b	1	256	77	30.18	.001
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	209	29,005	13,785	47.53	.127
4421_	HOME IMPROVEMENTS	RPTL 421-f	14	3,839	645	16.81	.006
44323	RES INVESTMENT - CERT MUNI/SD	RPTL 485-i,j,l,m	31	9,566	2,008	20.99	.019
44343	RES INVESTMENT - CERT MUNI/SD	RPTL 485-j,k	2	559	75	13.40	.001
44344	RES INVESTMENT - CERT MUNI/SD	RPTL 485-j,k	2	559	75	13.40	.001
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	59	45,537	29,807	65.46	.274
GROUP A TOTAL			48,677		2,405,819		22.126
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	424	2,208,267	2,208,865	100.03	20.314
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	4	42,851	42,851	100.00	.394
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	78	12,855	12,855	100.00	.118
GROUP B TOTAL			506		2,264,571		20.827
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	117	441,708	441,708	100.00	4.062

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.128

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 ONEIDA	29 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)	476	132,554	132,554	100.00	1.219
	1343_ CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	1	55	55	100.00	.001
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	367	195,553	195,553	100.00	1.798
	13510 TOWN OWNED: CEMETERY	RPTL 446	35	1,780	1,780	100.00	.016
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	263	104,275	104,275	100.00	.959
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	14	1,686	1,686	100.00	.016
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	4	1,115	1,115	100.00	.010
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	50	233,722	233,722	100.00	2.150
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	41	104,647	104,647	100.00	.962
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	89	139,193	139,193	100.00	1.280
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	216	1,501	1,501	100.00	.014
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	120	3,203	3,203	100.00	.030
	GROUP C TOTAL		1,793		1,360,992		12.517
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)	21	186,453	186,453	100.00	1.715
	14110 USA OWNED - SPECIFIED USES	STATE L 54	5	2,984	3,030	101.53	.028
	14300 INDIAN RESERVATION	RPTL 454	305	950,634	950,634	100.00	8.743
	GROUP D TOTAL		331		1,140,117		10.485
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	6	1,841	1,778	96.62	.016
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	628	303,194	302,951	99.92	2.786
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	240	1,044,061	1,044,001	99.99	9.601
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	203	393,705	393,487	99.94	3.619
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	97	404,131	404,131	100.00	3.717
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	105	72,805	72,769	99.95	.669
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	153	68,224	68,152	99.89	.627
	25400 FRATERNAL ORGANIZATION	RPTL 428	44	39,223	39,223	100.00	.361
	25900 LAND BANKS	NPCL 1608	2	26	26	100.00	.000
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	2,658	2,658	100.00	.024
	2610_ VETERANS ORGANIZATION	RPTL 452	23	6,086	5,850	96.12	.054
	26250 HISTORICAL SOCIETY	RPTL 444	16	2,979	2,979	100.00	.027
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	73	26,746	26,746	100.00	.246
	27350 CEMETERY - PRIVATE	RPTL 446	174	21,315	21,315	100.00	.196
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	11	26,854	26,774	99.70	.246

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.129

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 ONEIDA	29 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)	3	633	2	.28	.000
	GROUP E TOTAL		1,781		2,412,842		22.190
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	189	623,039	623,039	100.00	5.730
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	34	2,160	2,595	120.16	.024
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	12	31,605	14,564	46.08	.131
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	100	183,542	32,746	17.84	.301
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	9,746	2,473	25.37	.023
	GROUP F TOTAL		336		675,417		6.212
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	84	146,147	146,147	100.00	1.344
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	83	12,036	12,036	100.00	.111
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	8	15,562	15,562	100.00	.143
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	232	37,562	37,562	100.00	.345
	18130 NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	2	17,174	17,174	100.00	.158
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	13	74,587	74,587	100.00	.686
	28220 COMUNITY DEV CORP-URBN RENWL	P H FI L 260	5	427	427	100.00	.004
	28520 NONPROFIT NURSING HOME CO	RPTL 422	3	70,913	70,913	100.00	.652
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	7	5,683	5,683	100.00	.052
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	8	5,563	5,563	100.00	.051
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	1	5,359	5,132	95.77	.047
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	20	13,152	13,152	100.00	.121
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	4	8,969	7,727	86.15	.071
	4869_ REDEVELOP HSNG CO:PHASEOUT	RPTL 423	1	2,510	2,235	89.04	.021
	GROUP G TOTAL		471		413,900		3.807
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	287	43,661	43,661	100.00	.402
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	35	1,773	1,773	100.00	.016
	41700 AGRICULTURAL BUILDING	RPTL 483	212	80,857	21,913	27.10	.202
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,865	381,130	80,765	21.19	.743
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	250	50,739	9,342	18.41	.086
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	96	47,635	3,360	7.05	.031

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.130

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 ONEIDA		29	MUNICIPALITIES	GROUP H (CONT'D)					
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	17	8,146	4,210	51.68	.039
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	48	10,925	5,677	51.96	.052
	GROUP H TOTAL				2,810		170,701		1.570
	COUNTY TOTALS				56,776		10,873,407		

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, 2024 ASSESSMENT ROLLS

PAGE B.131

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ONONDAGA		20 MUNICIPALITIES					
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	654	142,925	59,658	41.74	.352
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	237	48,000	26,625	55.47	.157
4111_	VETERANS - PRO RATA	RPTL 458(5)	7	2,602	390	15.00	.002
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	6,805	1,616,052	200,780	12.42	1.186
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	4,849	1,173,849	242,098	20.62	1.430
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	2,549	642,077	174,868	27.23	1.033
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	29	7,947	718	9.04	.004
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	1,316	301,255	37,437	12.43	.221
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	138	29,445	6,087	20.67	.036
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	13	4,838	4,838	100.00	.029
41400	CLERGY	RPTL 460	210	54,481	2,467	4.53	.015
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	632	145,130	14,715	10.14	.087
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	42	6,677	312	4.67	.002
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	265	57,417	860	1.50	.005
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	11,104	1,960,038	857,964	43.77	5.067
41834	STAR - ENHANCED	RPTL 425	20,063	4,278,614	1,771,447	41.40	10.461
41836	STAR - ENHANCED	RPTL 425	3,721	461,525	200,102	43.36	1.182
41854	STAR - BASIC	RPTL 425	34,227	8,344,656	1,113,694	13.35	6.577
41856	STAR - BASIC	RPTL 425	7,117	961,477	147,532	15.34	.871
4190_	PHYSICALLY DISABLED	RPTL 459	22	6,549	1,340	20.45	.008
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	653	99,708	48,378	48.52	.286
4196_	HISTORIC PROPERTY	RPTL 444-a	2	3,883	1,710	44.05	.010
44336	RES IMPROVEMENT - CERT MUNIS	RPTL 485-j	137	74,014	45,884	61.99	.271
44456	VACANT OR NEW - CERTAIN CITIES	RPTL 485-o	122	18,679	12,809	68.58	.076
44603	RES FLOOD INSURANCE-SYRACUSE	RPTL 467-k	32	2,476	4,147	167.46	.025
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	328	255,163	35,596	13.95	.210
49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL 487-a	17	5,036	377	7.48	.002
GROUP A TOTAL			95,291		5,012,833		29.603
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	561	864,921	864,921	100.00	5.108
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	9	28,516	28,516	100.00	.168
12370	MISC LOCAL TRANSP PUB AUTH	RPTL 412	6	30,147	30,147	100.00	.178
12400	NYS SAVINGS & LOAN INS FUND	BNKG L 420-e	1	5,679	5,679	100.00	.034
GROUP B TOTAL			577		929,263		5.488

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF ONONDAGA 20 MUNICIPALITIES							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	390	1,280,445	1,280,445	100.00	7.562
	1324_ CO. SEWER/WATER OUTSIDE CO.	RPTL 406(3)	2	169	169	100.00	.001
	13350 CITY OWNED PROP (GENERALLY)	RPTL 406(1)	562	712,776	712,261	99.93	4.206
	1344_ CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	2	140	140	100.00	.001
	13450 CITY AIRFIELD OUTSIDE CITY	RPTL 406(7)	21	7,257	7,257	100.00	.043
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	625	158,826	158,826	100.00	.938
	13510 TOWN OWNED: CEMETERY	RPTL 446	7	503	503	100.00	.003
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	301	88,358	87,844	99.42	.519
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	2	927	927	100.00	.006
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	12	12,307	12,307	100.00	.073
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	4	1,305	1,305	100.00	.008
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	180	1,057,082	1,057,082	100.00	6.243
	13850 BOCES PROPERTY	RPTL 408	7	32,235	32,235	100.00	.190
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	20	6,288	6,288	100.00	.037
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	54	181,454	181,454	100.00	1.072
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	69	88,144	88,144	100.00	.521
	GROUP C TOTAL		2,258		3,627,187		21.421
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	34	89,955	89,955	100.00	.531
	14110 USA OWNED - SPECIFIED USES	STATE L 54	14	278,064	278,064	100.00	1.642
	GROUP D TOTAL		48		368,019		2.173
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	44	12,696	12,696	100.00	.075
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	614	550,413	548,824	99.71	3.241
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	204	1,658,490	1,647,027	99.31	9.727
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	350	460,733	451,017	97.89	2.664
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	62	632,561	605,377	95.70	3.575
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	34	42,819	42,719	99.77	.252
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	130	84,614	83,131	98.25	.491
	25400 FRATERNAL ORGANIZATION	RPTL 428	12	733	733	100.00	.004
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	2	2,473	2,473	100.00	.015
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	1	171	171	100.00	.001
	25900 LAND BANKS	NPCL 1608	814	14,156	14,156	100.00	.084
	26050 AGRICULTURAL SOCIETY	RPTL 450	24	7,158	7,158	100.00	.042

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.133

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ONONDAGA 20 MUNICIPALITIES GROUP E (CONT'D)							
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
2610_	VETERANS ORGANIZATION	RPTL 452	28	10,644	10,644	100.00	.063
26250	HISTORICAL SOCIETY	RPTL 444	6	1,155	1,155	100.00	.007
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	114	84,665	84,665	100.00	.500
27350	CEMETERY - PRIVATE	RPTL 446	220	49,318	49,182	99.73	.290
GROUP E TOTAL			2,659		3,561,128		21.030
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	330	2,175,444	2,175,285	99.99	12.846
47100	MASS TELECOM CEILING	RPTL 499-qqqq	86	5,850	1,022	17.48	.006
4759_	MIXED-USE PROP IN CERT CITIES	RPTL 485-a	95	432,444	322,568	74.59	1.905
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	258	523,162	50,988	9.75	.301
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	8	123,494	97,302	78.79	.575
GROUP F TOTAL			777		2,647,165		15.633
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	10	2,958	2,958	100.00	.018
18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	9	6,199	6,199	100.00	.037
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	73	120,551	120,551	100.00	.712
28100	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	9	21,690	21,690	100.00	.128
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	22	35,185	35,185	100.00	.208
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	12	27,616	27,616	100.00	.163
28220	COMUNITY DEV CORP-URBN RENWL	P H FI L 260	9	1,388	1,388	100.00	.008
28520	NONPROFIT NURSING HOME CO	RPTL 422	4	66,888	66,888	100.00	.395
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	18	4,054	4,054	100.00	.024
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	12	82,869	77,696	93.76	.459
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	79	110,650	110,397	99.77	.652
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	34	40,260	30,381	75.46	.179
GROUP G TOTAL			291		505,003		2.982
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
32252	NYS OWNED REFORESTED LAND	RPTL 534	7	3,815	3,815	100.00	.023
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	5	879	879	100.00	.005
41700	AGRICULTURAL BUILDING	RPTL 483	87	42,874	8,952	20.88	.053
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,536	628,976	215,749	34.30	1.274
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	372	101,259	43,270	42.73	.256

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.134

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 ONONDAGA		20	MUNICIPALITIES	GROUP H (CONT'D)					
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	128	41,077	2,214	5.39	.013
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	20	5,336	428	8.01	.003
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	10	3,110	462	14.85	.003
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	7	1,765	451	25.54	.003
GROUP H TOTAL					3,172		276,220		1.631
COUNTY TOTALS					105,096		16,933,279		

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, 2024 ASSESSMENT ROLLS

PAGE B.135

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT VALUE
						(000)	(000)	
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)	27	5,145	103	1.99 .002
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,874	482,717	30,304	6.28 .691
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,420	389,555	38,828	9.97 .885
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	860	234,779	34,831	14.84 .794
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	325	84,509	1,363	1.61 .031
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	74	19,354	2,108	10.89 .048
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	38	9,782	1,282	13.11 .029
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	943	943	100.00 .022
	41400	CLERGY	RPTL	460	36	8,834	59	.67 .001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	20	6,541	654	10.00 .015
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,028	207,761	79,999	38.51 1.823
	41834	STAR - ENHANCED	RPTL	425	6,313	1,520,963	550,651	36.20 12.547
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	2	313	71	22.75 .002
	41854	STAR - BASIC	RPTL	425	10,083	2,668,635	323,365	12.12 7.368
	41864	STAR - BASIC:MFG HOME	RPTL	425	3	1,805	98	5.44 .002
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	59	9,055	3,911	43.20 .089
	4421_	HOME IMPROVEMENTS	RPTL	421-f	2	472	97	20.47 .002
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	34	17,190	3,264	18.99 .074
GROUP A TOTAL					22,200		1,071,931	24.425
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	127	105,735	105,735	100.00 2.409
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	5	13,384	13,384	100.00 .305
GROUP B TOTAL					132		119,119	2.714
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	55	185,151	185,151	100.00 4.219
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	136	110,056	110,056	100.00 2.508
	13370	CITY OWNED: CEMETERY	RPTL	446	6	2,676	2,676	100.00 .061
	1343_	CITY PROPERTY OUTSIDE CITY	RPTL	406(2)	1	27	27	100.00 .001
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	7	15,203	15,203	100.00 .346
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	247	82,998	82,103	98.92 1.871
	13510	TOWN OWNED: CEMETERY	RPTL	446	1	7	7	100.00 .000
	1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	4	26,366	26,366	100.00 .601
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	95	29,394	29,290	99.65 .667
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	1	355	355	100.00 .008

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.136

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)	2	225	225	100.00	.005
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	16	8,037	8,037	100.00	.183
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	43	383,284	383,284	100.00	8.734
	13850 BOCES PROPERTY	RPTL 408	2	8,167	8,167	100.00	.186
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	81	60,705	60,705	100.00	1.383
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	3	5,660	5,660	100.00	.129
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	2	2,094	2,008	95.87	.046
	GROUP C TOTAL		702		919,320		20.948
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	5	1,537	1,537	100.00	.035
	14110 USA OWNED - SPECIFIED USES	STATE L 54	4	116,962	116,962	100.00	2.665
	GROUP D TOTAL		9		118,499		2.700
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	23	4,266	3,969	93.04	.090
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	165	111,635	111,425	99.81	2.539
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	140	314,887	313,106	99.43	7.134
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	26	30,021	26,741	89.07	.609
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	34	201,280	200,528	99.63	4.569
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	19	12,680	12,680	100.00	.289
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	58	24,761	24,761	100.00	.564
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	1,728	1,728	100.00	.039
	26050 AGRICULTURAL SOCIETY	RPTL 450	4	742	742	100.00	.017
	2610_ VETERANS ORGANIZATION	RPTL 452	12	5,213	5,213	100.00	.119
	2611_ VETERANS ORG ALSO NON-EXEMPT	RPTL 452	1	1,130	558	49.34	.013
	26250 HISTORICAL SOCIETY	RPTL 444	16	3,830	3,619	94.49	.083
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	44	35,997	35,997	100.00	.820
	27350 CEMETERY - PRIVATE	RPTL 446	128	13,363	13,363	100.00	.305
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	1	408	408	100.00	.009
	29650 SOLDIER MONUMENT CORPORATN	RPTL 442	1	4	4	100.00	.000
	GROUP E TOTAL		674		754,842		17.200
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	125	708,950	738,967	104.23	16.838

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.137

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 F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	19950 MUNICIPAL RAILROAD	RPTL 456	13	3,204	3,204	100.00	.073
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	10	331	60	18.00	.001
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	145	237,056	20,194	8.52	.460
	47900 AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	1	8,201	1,720	20.97	.039
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	480	312	65.03	.007
	GROUP F TOTAL		295		764,457		17.419
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	2	738	738	100.00	.017
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	38	6,336	6,336	100.00	.144
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	14,550	14,550	100.00	.332
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	11,046	11,046	100.00	.252
	28220 COMUNITY DEV CORP-URBN RENWL	P H F I L 260	1	69	69	100.00	.002
	28520 NONPROFIT NURSING HOME CO	RPTL 422	2	14,143	14,143	100.00	.322
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	6	4,754	4,754	100.00	.108
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	1	900	900	100.00	.021
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	8	20,236	20,286	100.24	.462
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	6	9,530	9,530	100.00	.217
	GROUP G TOTAL		70		82,352		1.877
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	220	144,503	25,747	17.82	.587
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,908	1,038,083	493,303	47.52	11.240
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	109	34,102	11,863	34.79	.270
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	256	184,805	11,215	6.07	.256
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	51	26,827	1,660	6.19	.038
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	8	9,368	908	9.70	.021
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	1	344	30	8.62	.001
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	109	38,094	13,276	34.85	.303
	4750_ CONS EASMT PERPETUAL	RPTL 491,491-a	1	165	40	24.24	.001
	GROUP H TOTAL		3,663		558,042		12.716
	COUNTY TOTALS		27,748		4,388,676		

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, 2024 ASSESSMENT ROLLS

PAGE B.138

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 ORANGE 24 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	46	15,206	883	5.81	.006
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	4,471	1,702,708	87,595	5.14	.584
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	3,670	1,491,464	118,704	7.96	.792
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	2,344	973,884	128,584	13.20	.857
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	273	113,869	2,247	1.97	.015
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	783	312,511	9,480	3.03	.063
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	128	48,443	4,081	8.42	.027
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	6	2,753	2,747	99.79	.018
41400	CLERGY	RPTL 460	63	25,994	513	1.98	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	966	378,543	38,246	10.10	.255
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	123	41,517	386	.93	.003
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	3,292	997,507	423,966	42.50	2.827
41834	STAR - ENHANCED	RPTL 425	12,223	4,148,754	1,366,154	32.93	9.110
41854	STAR - BASIC	RPTL 425	28,996	11,052,739	1,191,865	10.78	7.948
4190_	PHYSICALLY DISABLED	RPTL 459	5	3,026	439	14.52	.003
41910	DISABLED CRIME VICTIMS	RPTL 459-b	2	1,888	400	21.21	.003
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	119	35,589	15,891	44.65	.106
4196_	HISTORIC PROPERTY	RPTL 444-a	154	66,876	35,966	53.78	.240
4411_	FIRST-TIME HOMEBUYERS	RPTL 457	15	3,893	722	18.56	.005
4421_	HOME IMPROVEMENTS	RPTL 421-f	37	9,813	670	6.83	.005
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	850	738,296	196,947	26.68	1.313
GROUP A TOTAL			58,566		3,626,486		24.182
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	354	820,626	820,626	100.00	5.472
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	27	208,167	208,167	100.00	1.388
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	5	31,547	31,547	100.00	.210
12370	MISC LOCAL TRANSP PUB AUTH	RPTL 412	2	2,829	2,829	100.00	.019
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L 7421	1	3,817	3,817	100.00	.026
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	1	436	436	100.00	.003
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	14	48,655	51,831	106.53	.346
GROUP B TOTAL			404		1,119,253		7.463
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
10100	SPECIAL DIST USE:OTHER OWNER	RPTL 410	9	1,617	1,617	100.00	.011
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	207	708,438	708,438	100.00	4.724

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.139

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 ORANGE			24	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	40,138	40,138	100.00	.268
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	412	318,854	318,854	100.00	2.126
	13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	1	720	720	100.00	.005
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	50	56,944	55,993	98.33	.373
	13450	CITY AIRFIELD OUTSIDE CITY	RPTL	406(7)	6	1,541	1,541	100.00	.010
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	881	422,250	421,506	99.82	2.811
	13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L	411	2	31	31	100.00	.000
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	3	350	350	100.00	.002
	13580	TOWN AIRFIELD OUTSIDE TOWN	RPTL	406(7)	2	263	263	100.00	.002
	1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	6	1,380	1,380	100.00	.009
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	599	292,991	292,991	100.00	1.954
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	4	643	643	100.00	.004
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	7	1,668	1,265	75.84	.008
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	63	64,686	64,373	99.52	.429
	13750	VILLG AIRFIELD OUTSIDE VILLG	RPTL	406(7)	4	443	443	100.00	.003
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	181	1,718,161	1,718,161	100.00	11.457
	13850	BOCES PROPERTY	RPTL	408	13	41,353	41,353	100.00	.276
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	17	17,127	17,127	100.00	.114
	13890	MISC LOCAL PUBLIC AUTHORITY	RPTL	412	4	5,640	5,640	100.00	.038
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	17	2,079	2,079	100.00	.014
	3340_	TAX SALE - CITY OWNED	RPTL	406(5)	43	7,433	7,433	100.00	.050
	GROUP C TOTAL				2,534		3,702,339		24.688
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)	273	794,414	794,414	100.00	5.297
	14110	USA OWNED - SPECIFIED USES	STATE L	54	12	14,839	14,839	100.00	.099
	14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	2	382	382	100.00	.003
	GROUP D TOTAL				287		809,635		5.399
GROUP E:		PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES							
	21600	CLERGY RESIDENCE	RPTL	462	71	34,387	34,175	99.38	.228
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	614	1,383,836	1,383,198	99.95	9.223
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	122	266,409	265,163	99.53	1.768
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	100	88,049	86,880	98.67	.579
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	18	379,150	379,150	100.00	2.528
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	161	153,556	153,347	99.86	1.023

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.140

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 ORANGE 24 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	228	315,505	315,011	99.84	2.101
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	6	27,469	27,469	100.00	.183
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	4	3,545	3,545	100.00	.024
	25900 LAND BANKS	NPCL 1608	13	1,455	1,455	100.00	.010
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	2,371	2,371	100.00	.016
	2610_ VETERANS ORGANIZATION	RPTL 452	34	12,139	12,139	100.00	.081
	26250 HISTORICAL SOCIETY	RPTL 444	23	12,147	12,147	100.00	.081
	26350 FIRE PATROL & SALVAGE CORPS	RPTL 468	5	1,600	1,600	100.00	.011
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	113	99,988	99,988	100.00	.667
	27350 CEMETERY - PRIVATE	RPTL 446	170	73,220	73,220	100.00	.488
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	11	92,864	92,864	100.00	.619
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	9	20,001	19,559	97.79	.130
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	3	490	490	100.00	.003
	GROUP E TOTAL		1,708		2,963,771		19.763
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	147	1,430,732	1,430,732	100.00	9.540
	18180 NYS URBAN DEV CORP-NON HSNQ	MCK UCON L 6272	1	24,958	24,958	100.00	.166
	19950 MUNICIPAL RAILROAD	RPTL 456	5	5,350	5,350	100.00	.036
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	5	4,874	4,874	100.00	.033
	27550 STEEL MFG:IN CITY POP>49999	RPTL 485-c	1	1,381	1,381	100.00	.009
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	26	4,945	3,439	69.54	.023
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	27	33,039	24,089	72.91	.161
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	5	3,190	2,443	76.57	.016
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	163	754,487	188,304	24.96	1.256
	47900 AIR POLLUTION CONTROL FACLTY	RPTL 477-a	1	13,448	4,162	30.95	.028
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	196,911	62,580	31.78	.417
	GROUP F TOTAL		382		1,752,312		11.685
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	8	19,280	19,280	100.00	.129
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNQ L 52(3)&(5)	6	32,144	32,144	100.00	.214
	18100 MUNI HSNQ PROJ ACQ FROM PRIV	P H FI L 36-a(2)	2	9,905	9,905	100.00	.066
	18190 NYS PROJECT FINANCE AGENCY	MCK UCON L 6369	1	1,584	1,584	100.00	.011
	2811_ NONPROFIT HSNQ-SPECIFIC USE	RPTL 422	6	43,543	43,543	100.00	.290
	28120 NONPROFIT HSNQ-SPECIFIC USE	RPTL 422	10	37,699	37,699	100.00	.251

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF ORANGE	24 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	1	293	293	100.00	.002
	28520 NONPROFIT NURSING HOME CO	RPTL 422	2	91,837	91,837	100.00	.612
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	29	15,727	15,727	100.00	.105
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	6	38,424	38,424	100.00	.256
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	13	67,010	66,102	98.64	.441
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	3	9,484	7,651	80.67	.051
	GROUP G TOTAL		87		364,189		2.429
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	52	76,705	79,773	104.00	.532
	41700 AGRICULTURAL BUILDING	RPTL 483	71	74,055	24,402	32.95	.163
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,313	1,156,497	405,537	35.07	2.704
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	47	32,570	8,718	26.77	.058
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	3	2,734	420	15.37	.003
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	2	3,813	208	5.46	.001
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	22	34,410	15,222	44.24	.102
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	29	29,536	2,961	10.02	.020
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	153	76,621	33,791	44.10	.225
	GROUP H TOTAL		2,692		571,032		3.808
	COUNTY TOTALS		66,712		14,996,745		

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, 2024 ASSESSMENT ROLLS

PAGE B.142

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ORLEANS 10 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	6	1,252	33	2.60	.003
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	686	115,864	8,239	7.11	.809
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	619	103,178	12,409	12.03	1.218
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	411	71,528	13,584	18.99	1.334
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	177	28,762	837	2.91	.082
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	35	5,099	665	13.04	.065
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	572	572	100.00	.056
41400	CLERGY	RPTL 460	14	3,013	24	.81	.002
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	22	3,190	69	2.15	.007
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	216	25,830	9,923	38.42	.974
41834	STAR - ENHANCED	RPTL 425	2,821	466,468	236,520	50.70	23.220
41844	STAR - ENHANCED: MFG HOME	RPTL 425	2	609	101	16.61	.010
41854	STAR - BASIC	RPTL 425	4,002	669,417	125,482	18.74	12.319
41856	STAR - BASIC	RPTL 425	1	125	34	27.11	.003
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	49	5,786	2,280	39.41	.224
4196_	HISTORIC PROPERTY	RPTL 444-a	2	976	713	73.04	.070
4421_	HOME IMPROVEMENTS	RPTL 421-f	1	227	91	40.03	.009
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	5	14,175	13,407	94.59	1.316
GROUP A TOTAL			9,070		424,983		41.722
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	70	38,620	38,620	100.00	3.792
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	1	537	537	100.00	.053
GROUP B TOTAL			71		39,157		3.844
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	25	9,840	9,840	100.00	.966
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	52	5,848	5,848	100.00	.574
13510	TOWN OWNED: CEMETERY	RPTL 446	45	1,973	1,973	100.00	.194
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	83	12,822	12,822	100.00	1.259
13660	VILLAGE OWNED: CEMETERY	RPTL 446	3	550	550	100.00	.054
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	20	7,529	7,529	100.00	.739
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	28	76,556	76,556	100.00	7.516
13810	DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW 15-1909(4)	21	493	493	100.00	.048
GROUP C TOTAL			277		115,611		11.350

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.143

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ORLEANS 10 MUNICIPALITIES							
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	8	15,698	15,698	100.00	1.541
	GROUP D TOTAL		8		15,698		1.541
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	9	1,668	1,668	100.00	.164
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	117	25,672	25,672	100.00	2.520
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	10	3,617	3,617	100.00	.355
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	24	4,238	4,238	100.00	.416
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	10	6,047	6,047	100.00	.594
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	28	4,528	4,472	98.75	.439
	26050 AGRICULTURAL SOCIETY	RPTL 450	1	238	238	100.00	.023
	2610_ VETERANS ORGANIZATION	RPTL 452	10	1,235	1,235	100.00	.121
	26250 HISTORICAL SOCIETY	RPTL 444	7	752	752	100.00	.074
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	28	3,715	3,715	100.00	.365
	27350 CEMETERY - PRIVATE	RPTL 446	19	588	588	100.00	.058
	GROUP E TOTAL		263		52,242		5.129
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	50	24,967	24,967	100.00	2.451
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	12	644	73	11.39	.007
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	8	3,885	994	25.58	.098
	4767_ IMPROVEMENTS IN EMPIRE ZONE	RPTL 485-e	4	31,759	31,574	99.42	3.100
	GROUP F TOTAL		74		57,608		5.656
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	1,593	1,593	100.00	.156
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	2	2,340	1,900	81.20	.187
	GROUP G TOTAL		4		3,493		.343
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	68	40,588	11,285	27.80	1.108
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,791	412,227	228,804	55.50	22.463
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	580	114,180	59,322	51.96	5.824
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	30	8,971	342	3.81	.034
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	35	14,133	886	6.27	.087

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.144

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 ORLEANS		10	MUNICIPALITIES	GROUP H (CONT'D)					
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	14	5,631	217	3.86	.021
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	66	20,050	6,136	30.61	.602
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	11	3,388	1,235	36.46	.121
	GROUP H TOTAL				2,595		308,227		30.260
	COUNTY TOTALS				12,391		1,018,598		

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, 2024 ASSESSMENT ROLLS

PAGE B.145

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	VALUE OF	VALUE OF	OF	TOTAL
					EXEMPTIONS	EXEMPT PCLS	EXEMPTIONS	VALUE	COUNTY
						(000)	(000)	EXEMPT	EXEMPT
									VALUE
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)	250	41,102	24,524	59.67	.395
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	2	374	17	4.46	.000
	4111_	VETERANS - PRO RATA	RPTL	458(5)	5	1,281	208	16.22	.003
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,188	397,727	34,762	8.74	.561
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,860	361,836	49,443	13.66	.797
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	949	191,134	36,554	19.13	.589
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	20	3,383	86	2.53	.001
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	404	74,519	5,021	6.74	.081
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	22	4,106	467	11.38	.008
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	621	621	100.00	.010
	41400	CLERGY	RPTL	460	14	2,501	30	1.21	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	29	5,805	561	9.66	.009
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,800	238,666	92,635	38.81	1.494
	41834	STAR - ENHANCED	RPTL	425	7,241	1,199,024	628,615	52.43	10.136
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	4	746	209	28.02	.003
	41854	STAR - BASIC	RPTL	425	11,734	2,099,724	394,930	18.81	6.368
	41864	STAR - BASIC:MFG HOME	RPTL	425	16	3,443	383	11.12	.006
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	141	17,299	8,052	46.55	.130
	4421_	HOME IMPROVEMENTS	RPTL	421-f	19	4,760	288	6.05	.005
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	89	43,282	22,348	51.63	.360
GROUP A TOTAL					26,790		1,299,754		20.958
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	333	483,007	483,007	100.00	7.788
GROUP B TOTAL					333		483,007		7.788
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	107	70,981	70,981	100.00	1.145
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	145	123,618	123,618	100.00	1.993
	13370	CITY OWNED: CEMETERY	RPTL	446	1	5	5	100.00	.000
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	206	48,234	48,234	100.00	.778
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	11	1,324	1,324	100.00	.021
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	105	44,973	44,973	100.00	.725
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	8	1,088	1,088	100.00	.018
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	9	5,243	5,243	100.00	.085
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	67	309,510	309,510	100.00	4.991

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
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	39,992	39,992	100.00	.645
13850	BOCES PROPERTY	RPTL 408	3	21,921	21,921	100.00	.354
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	15	4,247	4,247	100.00	.069
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	9	37,526	37,526	100.00	.605
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	114	23,413	23,413	100.00	.378
3340_	TAX SALE - CITY OWNED	RPTL 406(5)	11	1,425	1,425	100.00	.023
GROUP C TOTAL			818		733,500		11.827
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	5,814	5,814	100.00	.094
14110	USA OWNED - SPECIFIED USES	STATE L 54	9	15,339	15,339	100.00	.247
GROUP D TOTAL			12		21,153		.341
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	38	8,542	8,542	100.00	.138
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	208	86,381	86,330	99.94	1.392
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	23	17,994	17,994	100.00	.290
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	16	6,845	6,845	100.00	.110
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	31	86,928	86,928	100.00	1.402
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	33	15,339	15,339	100.00	.247
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	65	11,428	10,790	94.42	.174
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	9	11,331	10,065	88.83	.162
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	1	1,600	1,600	100.00	.026
25900	LAND BANKS	NPCL 1608	12	1,374	1,374	100.00	.022
26050	AGRICULTURAL SOCIETY	RPTL 450	5	2,192	2,192	100.00	.035
2610_	VETERANS ORGANIZATION	RPTL 452	31	6,360	6,360	100.00	.103
26250	HISTORICAL SOCIETY	RPTL 444	14	2,076	2,076	100.00	.034
26350	FIRE PATROL & SALVAGE CORPS	RPTL 468	1	518	518	100.00	.008
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	50	18,796	18,796	100.00	.303
27350	CEMETERY - PRIVATE	RPTL 446	114	8,743	8,743	100.00	.141
46450	ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	1	254	6	2.19	.000
GROUP E TOTAL			652		284,498		4.587
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	126	2,373,433	2,373,433	100.00	38.271

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.147

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF OSWEGO	24 MUNICIPALITIES	GROUP F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	2745_ ELECTRIC GENERATING FACILITIES	RPTL 485	3	860,897	860,897	100.00	13.882
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	1	1,086	519	47.78	.008
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	64	37,085	5,979	16.12	.096
	47900 AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	1	116,000	12,000	10.34	.194
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	4,893	1,350	27.59	.022
	GROUP F TOTAL		196		3,254,178		52.473
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	2	155	155	100.00	.003
	18120 NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	3	8,998	8,998	100.00	.145
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	8,947	8,947	100.00	.144
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	1,625	1,625	100.00	.026
	28520 NONPROFIT NURSING HOME CO	RPTL 422	1	6,500	6,500	100.00	.105
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	1	342	342	100.00	.006
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	1	1,107	1,107	100.00	.018
	GROUP G TOTAL		11		27,674		.446
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	199	25,783	25,783	100.00	.416
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	29	2,056	2,056	100.00	.033
	41700 AGRICULTURAL BUILDING	RPTL 483	74	24,759	9,419	38.04	.152
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	867	152,474	43,874	28.77	.707
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	151	28,896	6,807	23.56	.110
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	2	194	25	13.14	.000
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	2	703	92	13.05	.002
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	12	2,591	627	24.20	.010
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	34	7,981	4,591	57.53	.074
	GROUP H TOTAL		1,370		93,274		1.504
	COUNTY TOTALS		30,215		6,201,681		

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, 2024 ASSESSMENT ROLLS

PAGE B.148

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)	88	17,432	426	2.45	.019
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,064	224,305	16,683	7.44	.759
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	794	172,683	20,444	11.84	.929
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	434	92,776	16,518	17.80	.751
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	185	38,383	1,515	3.95	.069
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	12	1,553	301	19.39	.014
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	2	571	147	25.75	.007
41400	CLERGY	RPTL 460	13	2,780	29	1.05	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	393	58,499	20,669	35.33	.940
41834	STAR - ENHANCED	RPTL 425	3,978	773,703	347,041	44.85	15.777
41844	STAR - ENHANCED: MFG HOME	RPTL 425	15	1,440	596	41.35	.027
41854	STAR - BASIC	RPTL 425	5,578	1,115,742	180,303	16.16	8.197
41864	STAR - BASIC:MFG HOME	RPTL 425	24	3,520	549	15.58	.025
4190_	PHYSICALLY DISABLED	RPTL 459	3	705	274	38.86	.013
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	42	15,953	4,827	30.26	.220
GROUP A TOTAL			12,625		610,322		27.747
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	92	298,087	298,087	100.00	13.552
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	1	0	0	100.00	.000
GROUP B TOTAL			93		298,087		13.552
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	61	51,379	51,379	100.00	2.336
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	79	18,480	18,480	100.00	.840
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	7	737	737	100.00	.034
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	3	353	353	100.00	.016
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	128	13,933	13,933	100.00	.633
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	86	15,852	15,852	100.00	.721
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	13	9,742	9,742	100.00	.443
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	70	259,118	259,118	100.00	11.780
1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL 410-a	4	10,637	10,637	100.00	.484
13850	BOCES PROPERTY	RPTL 408	2	3,660	3,660	100.00	.166
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	50	42,164	42,164	100.00	1.917
GROUP C TOTAL			503		426,055		19.370

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.149

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF OTSEGO 25 MUNICIPALITIES							
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
14100	USA OWNED (GENERALLY)	RPTL 400(1)	3	1,330	1,330	100.00	.061
14110	USA OWNED - SPECIFIED USES	STATE L 54	5	1,673	1,673	100.00	.076
GROUP D TOTAL			8		3,003		.137
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	26	8,485	8,485	100.00	.386
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	188	67,318	67,318	100.00	3.061
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	91	145,166	145,166	100.00	6.600
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	9	1,079	1,079	100.00	.049
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	62	250,081	250,081	100.00	11.369
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	16	7,248	7,248	100.00	.330
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	81	25,585	25,585	100.00	1.163
25400	FRATERNAL ORGANIZATION	RPTL 428	2	336	336	100.00	.015
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	1	586	586	100.00	.027
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	3	1,229	1,229	100.00	.056
25900	LAND BANKS	NPCL 1608	4	592	592	100.00	.027
26050	AGRICULTURAL SOCIETY	RPTL 450	8	2,429	2,429	100.00	.110
2610_	VETERANS ORGANIZATION	RPTL 452	19	3,044	3,044	100.00	.138
26250	HISTORICAL SOCIETY	RPTL 444	54	115,680	115,680	100.00	5.259
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	67	13,869	13,869	100.00	.631
27350	CEMETERY - PRIVATE	RPTL 446	186	14,092	14,092	100.00	.641
29150	OPERA HOUSE	RPTL 426	6	3,724	3,128	84.00	.142
GROUP E TOTAL			823		659,947		30.003
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGNCY	RPTL 412-a	14	33,991	33,991	100.00	1.545
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	2	10	10	100.00	.001
47100	MASS TELECOM CEILING	RPTL 499-qqqq	6	379	248	65.42	.011
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	33	39,855	10,801	27.10	.491
GROUP F TOTAL			55		45,050		2.048
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	6	16,917	16,917	100.00	.769
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	2	56	56	100.00	.003
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	1	5,296	5,296	100.00	.241

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.150

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 G (CONT'D)					
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	4869_ REDEVELOP HSNG CO:PHASEOUT	RPTL 423	3	1,691	1,542	91.21	.070
	GROUP G TOTAL		12		23,811		1.083
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	179	26,730	26,730	100.00	1.215
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	25	2,813	1,718	61.06	.078
	41700 AGRICULTURAL BUILDING	RPTL 483	114	33,997	5,386	15.84	.245
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,279	258,211	53,086	20.56	2.413
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	447	98,606	23,691	24.03	1.077
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	5	1,109	28	2.49	.001
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	56	22,778	933	4.10	.042
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	4	509	270	53.10	.012
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	105	19,241	7,619	39.60	.346
	GROUP H TOTAL		2,214		119,461		5.431
	COUNTY TOTALS		16,398		2,199,616		

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.151

				NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
PROPERTY TAX EXEMPTION:		LAW REFERENCE:		OF	EQUALIZED	EQUALIZED	OF	TOTAL	
GROUP	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	VALUE OF	VALUE OF	EXEMPT	
						EXEMPT PCLS	EXEMPTIONS	VALUE	
						(000)	(000)		
COUNTY OF PUTNAM		6 MUNICIPALITIES							
GROUP A:		RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	263	121,839	31,483	25.84	1.015
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,356	641,373	66,555	10.38	2.146
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,015	498,668	84,726	16.99	2.732
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	571	281,608	64,848	23.03	2.091
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	85	31,271	691	2.21	.022
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	295	145,174	10,261	7.07	.331
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	35	16,995	2,047	12.05	.066
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	1,232	1,226	99.51	.040
	41400	CLERGY	RPTL	460	9	4,320	14	.31	.000
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	246	123,273	11,840	9.60	.382
	4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e,f,g,h&i	75	29,404	228	.77	.007
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,049	429,273	188,277	43.86	6.070
	41834	STAR - ENHANCED	RPTL	425	3,955	1,738,024	524,955	30.20	16.925
	41854	STAR - BASIC	RPTL	425	9,846	4,636,489	477,330	10.30	15.389
	4190_	PHYSICALLY DISABLED	RPTL	459	6	2,517	303	12.04	.010
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	65	23,812	11,202	47.04	.361
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	1	600	5	.83	.000
	GROUP A TOTAL				18,874		1,475,991		47.587
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	17	17,006	17,006	100.00	.548
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	10	8,273	8,273	100.00	.267
	GROUP B TOTAL				27		25,279		.815
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	923	923	100.00	.030
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	240	117,786	117,786	100.00	3.798
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	600	169,849	169,849	100.00	5.476
	13510	TOWN OWNED: CEMETERY	RPTL	446	9	1,164	1,164	100.00	.038
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	22	19,883	19,883	100.00	.641
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	34	160,968	160,968	100.00	5.190
	13850	BOCES PROPERTY	RPTL	408	3	1,537	1,537	100.00	.050
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	78	6,749	6,749	100.00	.218
	3320_	TAX SALE - COUNTY OWNED	RPTL	406(5)	158	7,932	7,932	100.00	.256
	GROUP C TOTAL				1,146		486,791		15.694

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.152

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF PUTNAM 6 MUNICIPALITIES							
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	45	23,216	23,216	100.00	.749
	GROUP D TOTAL		45		23,216		.749
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	4	1,736	1,736	100.00	.056
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	134	483,275	483,275	100.00	15.581
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	73	227,181	225,680	99.34	7.276
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	50	71,651	71,651	100.00	2.310
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	5	92,781	73,445	79.16	2.368
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	37	26,725	26,725	100.00	.862
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	91	63,487	63,487	100.00	2.047
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	477	477	100.00	.015
	2610_ VETERANS ORGANIZATION	RPTL 452	10	4,628	4,628	100.00	.149
	26250 HISTORICAL SOCIETY	RPTL 444	4	742	742	100.00	.024
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	38	40,784	40,784	100.00	1.315
	27350 CEMETERY - PRIVATE	RPTL 446	41	8,372	8,372	100.00	.270
	GROUP E TOTAL		489		1,001,002		32.273
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	2	27,245	27,245	100.00	.878
	19950 MUNICIPAL RAILROAD	RPTL 456	11	7,094	7,094	100.00	.229
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	31	17,402	17,402	100.00	.561
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	9	1,332	410	30.75	.013
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	4	7,875	4,150	52.69	.134
	GROUP F TOTAL		57		56,301		1.815
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	1	639	639	100.00	.021
	GROUP G TOTAL		1		639		.021
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	6	7,151	632	8.84	.020
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	51	58,427	14,374	24.60	.463
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	28	34,891	8,721	24.99	.281
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	1	2,660	68	2.54	.002

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.153

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF PUTNAM	6 MUNICIPALITIES	GROUP H (CONT'D)					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	1,200	100	8.33	.003
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	42	25,061	8,580	34.24	.277
	GROUP H TOTAL		129		32,475		1.047
	COUNTY TOTALS		20,773		3,101,701		

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, 2024 ASSESSMENT ROLLS

PAGE B.154

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF 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)	3	546	38	6.92	.001
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	77	17,366	738	4.25	.011
4111_	VETERANS - PRO RATA	RPTL 458(5)	170	40,829	22,559	55.25	.320
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	2,309	628,262	71,208	11.33	1.009
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,818	501,821	93,407	18.61	1.323
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,010	280,624	67,996	24.23	.963
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	491	129,244	5,454	4.22	.077
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	163	48,398	1,344	2.78	.019
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	54	13,563	1,980	14.60	.028
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	2	724	724	100.00	.010
41400	CLERGY	RPTL 460	32	9,062	138	1.52	.002
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	283	80,144	8,613	10.75	.122
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	2,237	489,599	219,219	44.78	3.106
4182_	CERTAIN LIVING QUARTERS	RPTL 469	2	1,912	96	5.03	.001
41834	STAR - ENHANCED	RPTL 425	7,511	1,840,106	666,651	36.23	9.445
41854	STAR - BASIC	RPTL 425	14,398	3,974,000	471,311	11.86	6.678
41864	STAR - BASIC:MFG HOME	RPTL 425	3	474	57	11.97	.001
4190_	PHYSICALLY DISABLED	RPTL 459	4	1,499	300	20.02	.004
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	156	31,790	14,989	47.15	.212
4196_	HISTORIC PROPERTY	RPTL 444-a	2	3,523	2,043	57.99	.029
4411_	FIRST-TIME HOMEBUYERS	RPTL 457	2	360	33	9.27	.001
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	51	55,389	38,859	70.16	.551
GROUP A TOTAL			30,778		1,687,757		23.912
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	132	73,563	73,563	100.00	1.042
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	1	6,742	6,742	100.00	.096
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	2	0	0	.00	.000
GROUP B TOTAL			135		80,305		1.138
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	67	273,306	273,306	100.00	3.872
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	249	167,205	167,205	100.00	2.369
13370	CITY OWNED: CEMETERY	RPTL 446	10	804	804	100.00	.011
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	301	75,029	75,101	100.10	1.064
13510	TOWN OWNED: CEMETERY	RPTL 446	9	156	156	100.00	.002

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF RENSSELAER	16 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)	90	16,559	16,559	100.00	.235
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	50	484,773	484,773	100.00	6.868
	13850 BOCES PROPERTY	RPTL 408	5	7,240	7,240	100.00	.103
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	62	117,753	117,753	100.00	1.668
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	11	121,083	121,083	100.00	1.716
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	18	4,009	4,009	100.00	.057
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	18	2,005	2,005	100.00	.028
	GROUP C TOTAL		890		1,269,994		17.993
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)	19	83,975	83,975	100.00	1.190
	14110 USA OWNED - SPECIFIED USES	STATE L 54	3	6,283	6,283	100.00	.089
	14120 USA OWNED - DEFENSE PURPOSES	STATE L 59-g	2	14,646	14,646	100.00	.208
	GROUP D TOTAL		24		104,904		1.486
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	33	10,850	10,850	100.00	.154
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	197	158,842	158,105	99.54	2.240
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	95	968,432	968,172	99.97	13.717
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	32	32,311	32,216	99.71	.456
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	18	241,732	241,732	100.00	3.425
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	72	54,108	54,017	99.83	.765
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	225	252,278	251,599	99.73	3.565
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	7	6,210	6,210	100.00	.088
	25900 LAND BANKS	NPCL 1608	21	741	741	100.00	.011
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	441	441	100.00	.006
	2610_ VETERANS ORGANIZATION	RPTL 452	23	7,327	7,327	100.00	.104
	26250 HISTORICAL SOCIETY	RPTL 444	6	2,939	2,939	100.00	.042
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	23	22,915	22,915	100.00	.325
	27350 CEMETERY - PRIVATE	RPTL 446	134	31,629	31,629	100.00	.448
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	7	17,417	17,816	102.29	.252
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	10	4,889	4,889	100.00	.069
	GROUP E TOTAL		905		1,811,598		25.666

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.156

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 RENSSELAER		16 MUNICIPALITIES							
GROUP F:		INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
	18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL	412-a	175	1,791,692	1,791,692	100.00	25.384
	18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	2	64	64	100.00	.001
	27250	RAILROAD - AMTRAK	U S PUB L	45-546b	8	9,788	9,788	100.00	.139
	4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL	485-b	64	121,573	23,749	19.54	.337
	49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	2	3,200	60	1.88	.001
	GROUP F TOTAL				251		1,825,353		25.861
GROUP G:		URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	19	58,116	58,116	100.00	.823
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	3	12,851	12,851	100.00	.182
	38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L	52(4)&(5)	3	15,315	15,315	100.00	.217
	4800_	URBAN RENWL:URBAN REDEV CORP	P H FI L	211	1	1,304	365	27.97	.005
	GROUP G TOTAL				26		86,647		1.228
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	32252	NYS OWNED REFORESTED LAND	RPTL	534	29	7,164	7,164	100.00	.102
	41700	AGRICULTURAL BUILDING	RPTL	483	55	29,303	10,787	36.81	.153
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	1,374	488,715	157,285	32.18	2.228
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	89	28,530	7,475	26.20	.106
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	64	52,585	2,816	5.35	.040
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	4	1,043	169	16.17	.002
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	22	4,438	1,907	42.96	.027
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	59	13,080	4,051	30.97	.057
	GROUP H TOTAL				1,696		191,654		2.715
	COUNTY TOTALS				34,707		7,058,240		

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, 2024 ASSESSMENT ROLLS

PAGE B.157

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF	TOTAL EQUALIZED VALUE OF	TOTAL EQUALIZED VALUE OF	PERCENT OF	PCT OF
	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	EXEMPT PCLS (000)	EXEMPTIONS (000)	VALUE EXEMPT	TOTAL COUNTY EXEMPT VALUE
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)	123	67,087	2,505	3.73	.018
	4111_	VETERANS - PRO RATA	RPTL	458(5)	154	87,388	18,688	21.39	.131
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,762	1,700,335	176,633	10.39	1.237
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,907	1,178,000	199,786	16.96	1.399
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,048	670,371	148,528	22.16	1.040
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	25	14,706	329	2.24	.002
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	349	214,378	4,252	1.98	.030
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	28	13,592	1,046	7.69	.007
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	2,714	2,714	100.00	.019
	41400	CLERGY	RPTL	460	250	205,513	4,169	2.03	.029
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	954	559,859	56,101	10.02	.393
	4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	10	3,938	30	.76	.000
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,057	1,711,730	709,100	41.43	4.965
	41834	STAR - ENHANCED	RPTL	425	8,371	4,611,254	1,520,895	32.98	10.648
	41854	STAR - BASIC	RPTL	425	20,615	11,646,242	1,379,101	11.84	9.655
	4190_	PHYSICALLY DISABLED	RPTL	459	30	30,778	4,993	16.22	.035
	41910	DISABLED CRIME VICTIMS	RPTL	459-b	1	784	75	9.54	.001
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	100	55,320	20,591	37.22	.144
	4411_	FIRST-TIME HOMEBUYERS	RPTL	457	8	3,214	1,369	42.58	.010
GROUP A TOTAL					39,796		4,250,905		29.762
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	41	9,554	9,554	100.00	.067
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	6	169,980	169,076	99.47	1.184
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	1	309	309	100.00	.002
GROUP B TOTAL					48		178,939		1.253
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	297	836,790	827,513	98.89	5.794
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	515	725,842	721,795	99.44	5.054
	13510	TOWN OWNED: CEMETERY	RPTL	446	22	1,901	1,901	100.00	.013
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	334	249,577	246,180	98.64	1.724
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	12	12	100.00	.000
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	117	1,558,346	1,558,346	100.00	10.910
	13850	BOCES PROPERTY	RPTL	408	4	55,302	55,302	100.00	.387
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	28	71,612	71,612	100.00	.501

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.158

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF ROCKLAND							
5 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	999	999	100.00	.007
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	19	1,450	1,450	100.00	.010
GROUP C TOTAL			1,339		3,485,110		24.400
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	12,312	12,312	100.00	.086
14110	USA OWNED - SPECIFIED USES	STATE L 54	10	18,950	18,950	100.00	.133
GROUP D TOTAL			14		31,262		.219
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	360	424,538	331,131	78.00	2.318
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	870	1,388,195	1,280,996	92.28	8.969
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	548	1,918,956	1,856,989	96.77	13.001
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	76	149,653	149,653	100.00	1.048
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	25	447,548	405,796	90.67	2.841
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	147	189,794	185,516	97.75	1.299
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	96	331,889	329,494	99.28	2.307
25400	FRATERNAL ORGANIZATION	RPTL 428	6	9,059	9,059	100.00	.063
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	3	6,036	6,036	100.00	.042
2610_	VETERANS ORGANIZATION	RPTL 452	15	21,799	21,774	99.88	.152
26250	HISTORICAL SOCIETY	RPTL 444	2	995	995	100.00	.007
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	58	98,993	97,102	98.09	.680
27350	CEMETERY - PRIVATE	RPTL 446	79	96,037	93,267	97.12	.653
29500	PERFORMING ARTS BUILDINGS	RPTL 427	3	1,992	1,992	100.00	.014
29650	SOLDIER MONUMENT CORPORATN	RPTL 442	1	89	89	100.00	.001
GROUP E TOTAL			2,289		4,769,889		33.395
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	31	444,526	436,016	98.09	3.053
19950	MUNICIPAL RAILROAD	RPTL 456	5	18,197	9,133	50.19	.064
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	16	22,368	22,368	100.00	.157
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	1	28	28	100.00	.000
47100	MASS TELECOM CEILING	RPTL 499-qqqq	82	32,110	23,501	73.19	.165
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	5	31,058	15,588	50.19	.109
4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL 485-b	14	82,736	9,203	11.12	.064

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 ROCKLAND	5 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	198,933	64,289	32.32	.450
	GROUP F TOTAL		182		580,126		4.062
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	4	45,108	45,108	100.00	.316
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	16	225,666	225,666	100.00	1.580
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	24	265,398	265,398	100.00	1.858
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	9	83,659	83,659	100.00	.586
	28220 COMUNITY DEV CORP-URBN RENWL	P H FI L 260	38	58,931	57,332	97.29	.401
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	5	3,890	3,890	100.00	.027
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	1	8,247	6,880	83.42	.048
	GROUP G TOTAL		97		687,933		4.816
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3	6,014	5,950	98.93	.042
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	16	21,713	9,429	43.43	.066
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	63	9,522	6,858	72.02	.048
	GROUP H TOTAL		82		22,237		.156
	COUNTY TOTALS		45,042		14,283,210		

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, 2024 ASSESSMENT ROLLS

PAGE B.160

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	149	19,145	7,918	41.36	.148
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	36	4,004	830	20.73	.016
4111_	VETERANS - PRO RATA	RPTL 458(5)	195	23,739	11,567	48.73	.216
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,854	242,015	21,914	9.05	.409
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,577	221,514	31,544	14.24	.589
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,004	147,559	31,489	21.34	.588
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	13	2,259	109	4.81	.002
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	357	48,566	4,277	8.81	.080
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	54	7,374	1,363	18.49	.025
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	5	1,240	1,240	100.00	.023
41400	CLERGY	RPTL 460	16	2,534	147	5.82	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	31	4,140	414	10.00	.008
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	200	23,902	638	2.67	.012
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	605	54,513	22,046	40.44	.412
41834	STAR - ENHANCED	RPTL 425	6,811	809,708	542,170	66.96	10.121
41844	STAR - ENHANCED: MFG HOME	RPTL 425	13	1,945	617	31.71	.012
41854	STAR - BASIC	RPTL 425	10,420	1,381,394	332,969	24.10	6.216
41864	STAR - BASIC:MFG HOME	RPTL 425	35	6,136	1,001	16.32	.019
4190_	PHYSICALLY DISABLED	RPTL 459	8	1,669	559	33.47	.010
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	91	6,524	2,367	36.28	.044
4421_	HOME IMPROVEMENTS	RPTL 421-f	119	18,407	1,744	9.48	.033
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	277	85,436	16,399	19.19	.306
GROUP A TOTAL			23,870		1,033,322		19.290
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	306	571,012	571,012	100.00	10.660
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	2	217	217	100.00	.004
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	184	1,039,274	1,039,274	100.00	19.402
GROUP B TOTAL			492		1,610,503		30.065
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	38	70,398	70,398	100.00	1.314
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	65	29,933	29,933	100.00	.559
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	550	166,887	166,887	100.00	3.116
13510	TOWN OWNED: CEMETERY	RPTL 446	54	589	589	100.00	.011
1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	1	147	147	100.00	.003

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.161

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						
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	228	72,685	72,460	99.69	1.353
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	5	115	115	100.00	.002
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	3	3,777	3,777	100.00	.071
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	18	18,884	18,738	99.22	.350
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	31	136,366	136,366	100.00	2.546
	13850 BOCES PROPERTY	RPTL 408	8	20,911	20,911	100.00	.390
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	4	1,827	1,827	100.00	.034
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	4	59	59	100.00	.001
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	13	291	291	100.00	.005
	GROUP C TOTAL		1,022		522,498		9.754
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	584,715	584,715	100.00	10.916
	14110 USA OWNED - SPECIFIED USES	STATE L 54	3	405	405	100.00	.008
	GROUP D TOTAL		33		585,120		10.923
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	28	7,011	7,011	100.00	.131
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	282	94,382	94,010	99.61	1.755
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	200	652,358	650,478	99.71	12.143
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	31	21,463	21,119	98.40	.394
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	60	185,109	182,164	98.41	3.401
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	23	8,193	8,193	100.00	.153
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	133	51,264	51,057	99.59	.953
	25400 FRATERNAL ORGANIZATION	RPTL 428	11	1,926	1,926	100.00	.036
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	215	215	100.00	.004
	2610_ VETERANS ORGANIZATION	RPTL 452	17	2,578	2,578	100.00	.048
	26250 HISTORICAL SOCIETY	RPTL 444	15	3,003	3,003	100.00	.056
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	62	11,944	11,944	100.00	.223
	27350 CEMETERY - PRIVATE	RPTL 446	163	6,495	6,495	100.00	.121
	GROUP E TOTAL		1,028		1,040,193		19.419
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	60	130,578	130,578	100.00	2.438
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	175	29,556	8,267	27.97	.154

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.162

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 F (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	35	49,862	18,001	36.10	.336
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	4	1,858	1,553	83.59	.029
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	70	55,283	9,077	16.42	.170
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	3	117,143	29,930	25.55	.559
	GROUP F TOTAL		347		197,406		3.685
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)	9	26,062	26,062	100.00	.487
	18100 MUNI HSNG PROJ ACQ FROM PRIV	P H FI L 36-a(2)	8	19,024	19,024	100.00	.355
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	22	41,395	41,395	100.00	.773
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	6	3,747	3,643	97.23	.068
	28520 NONPROFIT NURSING HOME CO	RPTL 422	5	15,383	15,383	100.00	.287
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	4	2,241	2,241	100.00	.042
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	3	18,249	18,249	100.00	.341
	GROUP G TOTAL		57		125,997		2.352
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	446	39,590	39,590	100.00	.739
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	47	2,647	2,647	100.00	.049
	41700 AGRICULTURAL BUILDING	RPTL 483	260	68,728	19,395	28.22	.362
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,525	241,088	34,990	14.51	.653
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	118	10,817	2,149	19.87	.040
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	541	150,308	8,047	5.35	.150
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	9	1,507	150	9.97	.003
	42140 ANAEROBIC DIGESTION FACILITIES	RPTL 483-e	2	8,342	3,348	40.13	.063
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	101	67,812	40,795	60.16	.762
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	269	125,837	59,818	47.54	1.117
	GROUP H TOTAL		3,318		210,929		3.938
	COUNTY TOTALS		30,209		5,356,679		

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

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)	EXEMPT	VALUE	
COUNTY OF SARATOGA									
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	1	16	16	100.00	.000
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	52	24,366	7,455	30.60	.098
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	13	3,956	39	.99	.001
	4111_	VETERANS - PRO RATA	RPTL	458(5)	226	76,794	32,257	42.00	.425
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	3,810	1,360,600	108,273	7.96	1.428
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	3,066	1,144,894	150,158	13.12	1.981
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	1,673	639,459	116,865	18.28	1.541
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	132	49,872	1,130	2.27	.015
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	566	194,957	7,134	3.66	.094
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	65	21,826	2,110	9.67	.028
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	7	3,245	2,652	81.73	.035
	41400	CLERGY	RPTL	460	43	16,374	106	.65	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	284	109,941	11,155	10.15	.147
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL	466	8	1,963	6	.32	.000
	4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e & g	5	1,859	17	.91	.000
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,891	514,154	215,195	41.85	2.838
	4182_	CERTAIN LIVING QUARTERS	RPTL	469	7	3,382	322	9.52	.004
	41834	STAR - ENHANCED	RPTL	425	10,200	3,264,972	1,069,605	32.76	14.107
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	10	1,427	760	53.28	.010
	41854	STAR - BASIC	RPTL	425	22,269	8,228,870	857,724	10.42	11.313
	41864	STAR - BASIC:MFG HOME	RPTL	425	5	1,301	148	11.40	.002
	4190_	PHYSICALLY DISABLED	RPTL	459	7	2,787	180	6.48	.002
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	76	18,004	8,114	45.07	.107
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	376	233,394	63,546	27.23	.838
GROUP A TOTAL					44,792		2,654,967		35.017
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	244	270,165	270,165	100.00	3.563
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	10	88,132	88,132	100.00	1.162
	17650	FACILITIES DEVELOPMENT CORP	MCK UCON L	4413	1	1,509	1,509	100.00	.020
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	25	58,211	58,211	100.00	.768
GROUP B TOTAL					280		418,017		5.513

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 SARATOGA 21 MUNICIPALITIES							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	141	140,094	140,094	100.00	1.848
	13350 CITY OWNED PROP (GENERALLY)	RPTL 406(1)	133	110,231	110,231	100.00	1.454
	13370 CITY OWNED: CEMETERY	RPTL 446	4	180	180	100.00	.002
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	967	249,842	249,483	99.86	3.291
	13510 TOWN OWNED: CEMETERY	RPTL 446	73	3,954	3,954	100.00	.052
	1359_ TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	23	38,073	38,073	100.00	.502
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	207	45,020	45,020	100.00	.594
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	4	320	320	100.00	.004
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	19	2,600	2,600	100.00	.034
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	116	772,713	772,713	100.00	10.192
	13810 DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW 15-1909(4)	1	73	73	100.00	.001
	13850 BOCES PROPERTY	RPTL 408	1	399	399	100.00	.005
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	8	8,545	8,545	100.00	.113
	1402_ SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	42	35,912	35,912	100.00	.474
	3340_ TAX SALE - CITY OWNED	RPTL 406(5)	12	518	518	100.00	.007
	GROUP C TOTAL		1,751		1,408,115		18.572
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14100 USA OWNED (GENERALLY)	RPTL 400(1)	49	698,081	698,081	100.00	9.207
	14110 USA OWNED - SPECIFIED USES	STATE L 54	5	5,661	5,661	100.00	.075
	14120 USA OWNED - DEFENSE PURPOSES	STATE L 59-g	1	4,440	4,440	100.00	.059
	GROUP D TOTAL		55		708,182		9.340
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	30	11,403	11,131	97.61	.147
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	263	322,889	322,616	99.92	4.255
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	74	102,102	102,102	100.00	1.347
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	36	25,754	25,754	100.00	.340
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	28	240,779	240,779	100.00	3.176
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	99	79,612	79,612	100.00	1.050
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	80	468,238	467,592	99.86	6.167
	25400 FRATERNAL ORGANIZATION	RPTL 428	3	612	612	100.00	.008
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	10,935	10,935	100.00	.144
	26050 AGRICULTURAL SOCIETY	RPTL 450	12	7,628	7,628	100.00	.101

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.165

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SARATOGA 21 MUNICIPALITIES GROUP E CONT'D							
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	2610_ VETERANS ORGANIZATION	RPTL 452	18	11,690	11,690	100.00	.154
	26250 HISTORICAL SOCIETY	RPTL 444	15	2,434	2,434	100.00	.032
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	67	63,640	63,640	100.00	.839
	27350 CEMETERY - PRIVATE	RPTL 446	84	9,514	9,514	100.00	.126
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	1	477	477	100.00	.006
	GROUP E TOTAL		812		1,356,516		17.891
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	64	596,784	596,784	100.00	7.871
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	8	9,899	6,304	63.68	.083
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	22	555	555	100.00	.007
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	230	24,454	11,727	47.95	.155
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	5	1,242	376	30.29	.005
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	2	31,835	29,281	91.98	.386
	GROUP F TOTAL		331		645,027		8.507
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040 URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	1	21	21	100.00	.000
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	5	75,741	75,741	100.00	.999
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	4	11,006	11,006	100.00	.145
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	11	54,012	54,012	100.00	.712
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	2	23,063	23,063	100.00	.304
	4851_ LTD PROFIT HSNG CO:PRTLY 422	P H F I L 33(1)(a)	3	9,696	9,696	100.00	.128
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	1	3,841	3,841	100.00	.051
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	5	15,511	15,511	100.00	.205
	4869_ REDEVELOP HSNG CO:PHASEOUT	RPTL 423	1	11,105	11,105	100.00	.147
	GROUP G TOTAL		33		203,996		2.691
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	14	3,105	3,105	100.00	.041
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	47	2,377	2,377	100.00	.031
	41700 AGRICULTURAL BUILDING	RPTL 483	64	48,451	13,237	27.32	.175

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.166

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SARATOGA	21 MUNICIPALITIES	GROUP H CONT'D					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	895	407,417	108,452	26.62	1.430
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	143	87,156	20,136	23.10	.266
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	18	16,509	345	2.09	.005
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	1,598	272	16.99	.004
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	1,799	181	10.04	.002
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	71	30,125	18,178	60.34	.240
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	97	23,459	12,725	54.24	.168
GROUP H TOTAL			1,355		179,008		2.361
COUNTY TOTALS			49,478		7,581,942		

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, 2024 ASSESSMENT ROLLS

PAGE B.167

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		VALUE
COUNTY OF SCHENECTADY									
6 MUNICIPALITIES									
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	178	43,973	19,523	44.40	.361
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	34	8,335	443	5.31	.008
	4111_	VETERANS - PRO RATA	RPTL	458(5)	112	29,801	14,640	49.12	.271
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,224	574,798	72,077	12.54	1.334
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,634	440,908	89,384	20.27	1.655
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	821	222,942	57,501	25.79	1.064
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	9	1,888	76	4.03	.001
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	264	71,408	3,385	4.74	.063
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	28	7,512	930	12.39	.017
	41400	CLERGY	RPTL	460	39	9,608	107	1.12	.002
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	178	55,024	5,616	10.21	.104
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,754	352,296	149,316	42.38	2.764
	41834	STAR - ENHANCED	RPTL	425	7,125	1,657,567	640,609	38.65	11.858
	41854	STAR - BASIC	RPTL	425	13,884	3,570,233	456,195	12.78	8.445
	4190_	PHYSICALLY DISABLED	RPTL	459	9	4,049	468	11.57	.009
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	146	25,721	11,670	45.37	.216
	4196_	HISTORIC PROPERTY	RPTL	444-a	11	2,706	738	27.27	.014
	4421_	HOME IMPROVEMENTS	RPTL	421-f	1	148	47	31.96	.001
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	12	10,773	8,573	79.58	.159
GROUP A TOTAL					28,463		1,531,298		28.346
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	87	130,564	130,564	100.00	2.417
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	1	373	373	100.00	.007
GROUP B TOTAL					88		130,937		2.424
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	50	11,603	11,603	100.00	.215
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	115	222,752	222,752	100.00	4.123
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	305	342,846	342,846	100.00	6.347
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	278	110,454	110,454	100.00	2.045
	13510	TOWN OWNED: CEMETERY	RPTL	446	4	145	145	100.00	.003
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	32	9,011	9,011	100.00	.167
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	2	323	323	100.00	.006
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	1,445	1,445	100.00	.027
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	66	434,719	434,719	100.00	8.047

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.168

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 SCHENECTADY 6 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	40	40,665	40,665	100.00	.753
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	3	4,054	4,054	100.00	.075
13970	REGIONAL OTB CORPORATION	RACING L 513	1	1,885	1,885	100.00	.035
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	117	300,997	293,490	97.51	5.433
GROUP C TOTAL			1,017		1,473,392		27.274
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)	26	323,176	323,176	100.00	5.982
14110	USA OWNED - SPECIFIED USES	STATE L 54	9	10,839	10,839	100.00	.201
GROUP D TOTAL			35		334,015		6.183
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	28	18,148	18,063	99.53	.334
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	245	220,708	220,649	99.97	4.085
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	65	175,544	175,544	100.00	3.250
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	91	73,096	73,096	100.00	1.353
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	33	299,475	296,095	98.87	5.481
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	83	76,090	76,090	100.00	1.409
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	29	32,532	32,126	98.75	.595
25400	FRATERNAL ORGANIZATION	RPTL 428	2	1,267	1,267	100.00	.023
25900	LAND BANKS	NPCL 1608	8	357	357	100.00	.007
2610_	VETERANS ORGANIZATION	RPTL 452	2	476	476	100.00	.009
26250	HISTORICAL SOCIETY	RPTL 444	3	2,485	2,485	100.00	.046
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	6	1,253	1,253	100.00	.023
27350	CEMETERY - PRIVATE	RPTL 446	43	17,461	17,461	100.00	.323
29150	OPERA HOUSE	RPTL 426	1	87	87	100.00	.002
29500	PERFORMING ARTS BUILDINGS	RPTL 427	10	44,204	44,204	100.00	.818
GROUP E TOTAL			649		959,253		17.757
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	98	815,413	777,279	95.32	14.388
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	1	19,109	19,109	100.00	.354
27250	RAILROAD - AMTRAK	U S PUB L 45-546b	3	924	924	100.00	.017
47100	MASS TELECOM CEILING	RPTL 499-qqqq	23	2,637	1,595	60.46	.030
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	21	73,218	9,849	13.45	.182

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.169

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 SCHENECTADY 6 MUNICIPALITIES GROUP F (CONT'D)							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47700	FALLOUT SHELTER FACILITIES	RPTL 479	1	251	1	.29
	49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	1	195,480	27	.01
	GROUP F TOTAL		148		808,784		14.972
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	194	5,892	5,892	100.00
	28100	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	47	29,491	29,964	101.61
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	6	66,643	66,643	100.00
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	35	14,746	14,746	100.00
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	1	6,798	6,798	100.00
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	5	11,088	7,638	68.89
	GROUP G TOTAL		288		131,681		2.438
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700	AGRICULTURAL BUILDING	RPTL 483	8	3,078	363	11.79
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	137	43,148	7,889	18.28
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	60	15,982	2,476	15.50
	42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	3	2,276	429	18.87
	47450	FORESTLAND UNDER FISHER ACT	RPTL 480	1	49	39	80.00
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	13	4,368	1,440	32.98
	GROUP H TOTAL		222		12,636		.234
	COUNTY TOTALS		30,932		5,402,164		

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, 2024 ASSESSMENT ROLLS

PAGE B.170

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 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)	43	7,411	4,011	54.12	.214
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	7	1,241	280	22.55	.015
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	622	125,282	5,690	4.54	.304
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	482	99,846	7,565	7.58	.404
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	271	57,725	6,935	12.01	.370
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	129	30,176	1,222	4.05	.065
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	18	4,016	421	10.48	.023
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	411	411	100.00	.022
	41400	CLERGY	RPTL	460	14	3,359	39	1.17	.002
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	130	25,293	2,521	9.97	.135
	4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e,f,g,h&i	11	1,975	34	1.74	.002
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	392	62,543	23,301	37.26	1.244
	41834	STAR - ENHANCED	RPTL	425	2,242	426,288	190,375	44.66	10.164
	41854	STAR - BASIC	RPTL	425	3,039	617,166	99,437	16.11	5.309
	4190_	PHYSICALLY DISABLED	RPTL	459	1	207	1	.34	.000
	4411_	FIRST-TIME HOMEBUYERS	RPTL	457	2	589	87	14.72	.005
	4421_	HOME IMPROVEMENTS	RPTL	421-f	19	5,508	389	7.07	.021
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	7	9,327	6,339	67.96	.338
GROUP A TOTAL					7,430		349,058		18.636
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	44	272,444	272,444	100.00	14.545
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL	412	7	162,695	162,695	100.00	8.686
	12430	NYS HIGHER EDUC SERVCE CORP	EDUC L	657	10	15,824	15,824	100.00	.845
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	2	337	337	100.00	.018
GROUP B TOTAL					63		451,300		24.094
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	1	1,088	1,088	100.00	.058
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	21	90,983	90,983	100.00	4.857
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	158	31,705	31,705	100.00	1.693
	13510	TOWN OWNED: CEMETERY	RPTL	446	44	1,322	1,322	100.00	.071
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	2	16	16	100.00	.001
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	104	18,243	18,243	100.00	.974
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL	406(2)	1	52	52	100.00	.003
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	15	4,289	4,289	100.00	.229

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.171

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 SCHOHARIE 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	26	200,218	200,218	100.00	10.689
13850	BOCES PROPERTY	RPTL 408	1	2,943	2,943	100.00	.157
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	3	996	996	100.00	.053
13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	2	1,038	1,038	100.00	.055
3320_	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	24	24	100.00	.001
GROUP C TOTAL			379		352,917		18.842
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	1,298	1,298	100.00	.069
GROUP D TOTAL			3		1,298		.069
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	10	2,643	2,643	100.00	.141
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	122	50,103	50,013	99.82	2.670
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	14	4,717	4,717	100.00	.252
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	21	15,470	15,470	100.00	.826
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	4	26,183	26,183	100.00	1.398
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	17	1,923	1,923	100.00	.103
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	66	15,836	15,781	99.65	.843
25400	FRATERNAL ORGANIZATION	RPTL 428	1	0	0	100.00	.000
25900	LAND BANKS	NPCL 1608	6	127	127	100.00	.007
26050	AGRICULTURAL SOCIETY	RPTL 450	4	1,343	1,343	100.00	.072
2610_	VETERANS ORGANIZATION	RPTL 452	1	122	122	100.00	.007
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	22	16,365	16,365	100.00	.874
27350	CEMETERY - PRIVATE	RPTL 446	50	265	265	100.00	.014
GROUP E TOTAL			338		134,952		7.205
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	33	393,074	393,074	100.00	20.986
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	14	6,715	1,162	17.30	.062
GROUP F TOTAL			47		394,236		21.048
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	4,318	4,318	100.00	.231
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	10	2,481	2,481	100.00	.133

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 SCHOHARIE	16 MUNICIPALITIES	GROUP G (CONT'D)					
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	4	9,320	9,320	100.00	.498
4867_	REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	1,774	1,774	100.00	.095
GROUP G TOTAL			18		17,893		.955
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
32252	NYS OWNED REFORESTED LAND	RPTL 534	302	57,854	57,854	100.00	3.089
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	3	1,218	1,218	100.00	.065
41700	AGRICULTURAL BUILDING	RPTL 483	62	21,400	4,159	19.44	.222
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,200	285,680	69,618	24.37	3.717
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	416	83,871	23,358	27.85	1.247
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	105	52,529	1,987	3.78	.106
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	1,111	40	3.60	.002
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	147	57	38.90	.003
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	157	34,472	12,706	36.86	.678
GROUP H TOTAL			2,249		170,997		9.129
COUNTY TOTALS			10,530		1,873,075		

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, 2024 ASSESSMENT ROLLS

PAGE B.173

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 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)	15	3,204	65	2.04	.009
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	439	104,394	5,223	5.00	.743
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	284	73,752	5,627	7.63	.800
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	227	56,270	7,401	13.15	1.052
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	99	23,243	1,174	5.05	.167
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	17	4,099	457	11.16	.065
41400	CLERGY	RPTL 460	8	1,928	13	.68	.002
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	1	203	20	10.00	.003
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	128	21,996	7,785	35.39	1.107
41834	STAR - ENHANCED	RPTL 425	1,315	297,185	110,899	37.32	15.768
41844	STAR - ENHANCED: MFG HOME	RPTL 425	1	626	60	9.58	.009
41854	STAR - BASIC	RPTL 425	1,968	465,019	64,416	13.85	9.159
41864	STAR - BASIC:MFG HOME	RPTL 425	14	3,830	285	7.44	.041
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	12	1,767	747	42.25	.106
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	3	653	457	70.04	.065
GROUP A TOTAL			4,531		204,629		29.094
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	109	37,192	37,192	100.00	5.288
GROUP B TOTAL			109		37,192		5.288
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	22	17,683	17,683	100.00	2.514
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	52	11,585	11,585	100.00	1.647
13510	TOWN OWNED: CEMETERY	RPTL 446	38	819	819	100.00	.117
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	83	24,388	24,388	100.00	3.468
13660	VILLAGE OWNED: CEMETERY	RPTL 446	8	10,814	10,814	100.00	1.538
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	18	43,058	43,058	100.00	6.122
GROUP C TOTAL			221		108,347		15.405
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)	35	26,830	26,830	100.00	3.815

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 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	2	923	923	100.00	.131
	GROUP D TOTAL		37		27,753		3.946
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	2	452	452	100.00	.064
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	61	18,695	18,663	99.83	2.654
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	58	9,943	9,943	100.00	1.414
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	11	6,858	4,667	68.05	.664
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	1	18,007	18,007	100.00	2.560
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	10	7,689	7,689	100.00	1.093
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	9	2,013	2,013	100.00	.286
	25400 FRATERNAL ORGANIZATION	RPTL 428	1	167	167	100.00	.024
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	354	354	100.00	.050
	2610_ VETERANS ORGANIZATION	RPTL 452	3	372	372	100.00	.053
	26250 HISTORICAL SOCIETY	RPTL 444	1	388	388	100.00	.055
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	13	6,078	6,078	100.00	.864
	27350 CEMETERY - PRIVATE	RPTL 446	14	917	917	100.00	.130
	GROUP E TOTAL		186		69,710		9.911
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	32	43,438	43,438	100.00	6.176
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	11	116	7	5.72	.001
	4759_ MIXED-USE PROP IN CERT CITIES	RPTL 485-a	1	321	42	13.07	.006
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	21	12,752	1,438	11.27	.204
	GROUP F TOTAL		65		44,925		6.387
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	3,984	3,984	100.00	.566
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	1,100	842	76.55	.120
	GROUP G TOTAL		5		4,826		.686

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.175

					TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF			
	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	(000)	(000)	
COUNTY OF SCHUYLER								
8 MUNICIPALITIES								
GROUP H: AGRICULTURAL AND FOREST PROPERTY								
	32252	NYS OWNED REFORESTED LAND	RPTL	534	203	24,522	24,522	100.00
	33302	COUNTY REFORESTATION LAND	RPTL	406(6)	1	110	110	100.00
	41700	AGRICULTURAL BUILDING	RPTL	483	41	35,023	9,757	27.86
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	841	299,553	145,190	48.47
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	233	56,674	22,999	40.58
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	1	365	13	3.62
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	10	2,465	972	39.42
	GROUP H TOTAL				1,330		203,563	28.942
COUNTY TOTALS					6,506		703,340	

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, 2024 ASSESSMENT ROLLS

PAGE B.176

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	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)	21	3,495	74	2.11
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	643	133,937	7,840	5.85
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	433	86,570	8,860	10.23
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	306	57,012	9,553	16.76
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	1	109	4	3.81
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	33	5,782	322	5.56
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	6	946	142	15.00
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	4	803	720	89.74
	41400	CLERGY	RPTL	460	5	1,542	11	.72
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	16	4,521	347	7.68
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	237	34,902	14,041	40.23
	41834	STAR - ENHANCED	RPTL	425	2,300	454,302	210,576	46.35
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	629	88	13.93
	41854	STAR - BASIC	RPTL	425	3,026	642,914	105,778	16.45
	41864	STAR - BASIC:MFG HOME	RPTL	425	5	2,027	126	6.23
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	29	3,307	1,500	45.36
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	34	20,663	7,544	36.51
	GROUP A TOTAL				7,100		367,526	15.574
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	127	881,651	881,651	100.00
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	2	1,531	1,531	100.00
	12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	2	769	769	100.00
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	7	7,683	7,683	100.00
	GROUP B TOTAL				138		891,634	37.784
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	48	57,853	57,853	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	88	20,765	20,765	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	5	1,083	1,083	100.00
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	74	27,296	27,296	100.00
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	2	659	659	100.00
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	13	2,224	2,224	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.177

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 C CONT'D							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	27	191,991	191,991	100.00	8.136
	GROUP C TOTAL		257		301,871		12.792
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)	105	94,319	94,319	100.00	3.997
	14110 USA OWNED - SPECIFIED USES	STATE L 54	1	885	885	100.00	.038
	GROUP D TOTAL		106		95,204		4.034
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	4	615	615	100.00	.026
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	67	49,918	49,918	100.00	2.115
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	15	2,957	2,957	100.00	.125
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	8	1,578	1,578	100.00	.067
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	7	16,780	16,604	98.95	.704
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	13	16,040	16,040	100.00	.680
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	25	24,360	24,063	98.78	1.020
	25900 LAND BANKS	NPCL 1608	5	228	228	100.00	.010
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	1,218	1,218	100.00	.052
	2610_ VETERANS ORGANIZATION	RPTL 452	9	3,332	3,304	99.15	.140
	26250 HISTORICAL SOCIETY	RPTL 444	4	950	950	100.00	.040
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	18	4,214	4,214	100.00	.179
	27350 CEMETERY - PRIVATE	RPTL 446	36	2,398	2,398	100.00	.102
	GROUP E TOTAL		213		124,087		5.258
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	66	226,024	226,024	100.00	9.578
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	46	4,034	2,083	51.65	.088
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	29	37,504	15,898	42.39	.674
	GROUP F TOTAL		141		244,005		10.340

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.178

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 H:	AGRICULTURAL AND FOREST PROPERTY						
	33302	COUNTY REFORESTATION LAND	RPTL 406(6)	1	4	4	100.00 .000
	41700	AGRICULTURAL BUILDING	RPTL 483	108	54,063	7,534	13.93 .319
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,029	625,708	303,239	48.46 12.850
	42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	134	62,124	1,288	2.07 .055
	42120	TEMPORARY GREENHOUSES	RPTL 483-c	2	1,080	109	10.08 .005
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	2	479	146	30.55 .006
	GROUP H TOTAL			2,276		312,320	13.235
	COUNTY TOTALS			10,298		2,359,830	

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.179

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF STEUBEN 34 MUNICIPALITIES							
GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS							
4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	49	9,372	5,073	54.13	.154
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	125	19,009	2,086	10.97	.063
4111_	VETERANS - PRO RATA	RPTL 458(5)	1	328	20	6.00	.001
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,779	281,030	17,297	6.15	.525
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,400	238,356	22,947	9.63	.697
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	950	162,239	25,028	15.43	.760
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	17	1,876	127	6.77	.004
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	479	80,297	5,527	6.88	.168
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	77	12,167	1,995	16.40	.061
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	4	758	758	100.00	.023
41400	CLERGY	RPTL 460	25	4,386	223	5.07	.007
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	160	24,001	2,327	9.69	.071
4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-a	120	16,891	381	2.26	.012
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	2,643	339,717	129,563	38.14	3.934
4182_	CERTAIN LIVING QUARTERS	RPTL 469	2	812	89	10.97	.003
41834	STAR - ENHANCED	RPTL 425	6,597	985,205	530,407	53.84	16.105
41844	STAR - ENHANCED: MFG HOME	RPTL 425	6	1,423	282	19.83	.009
41854	STAR - BASIC	RPTL 425	9,287	1,491,224	288,654	19.36	8.765
41864	STAR - BASIC:MFG HOME	RPTL 425	43	10,293	893	8.67	.027
4190_	PHYSICALLY DISABLED	RPTL 459	3	259	16	6.02	.001
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	186	19,151	8,526	44.52	.259
4196_	HISTORIC PROPERTY	RPTL 444-a	10	6,230	1,853	29.74	.056
4421_	HOME IMPROVEMENTS	RPTL 421-f	6	1,377	198	14.34	.006
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	16	4,912	734	14.95	.022
GROUP A TOTAL			23,985		1,045,004		31.731
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	127	34,813	34,813	100.00	1.057
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	3	715	715	100.00	.022
32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	21	20	20	100.00	.001
GROUP B TOTAL			151		35,548		1.079
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	73	74,068	74,068	100.00	2.249
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	130	31,696	31,689	99.98	.962
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	6	2,848	3,180	111.64	.097

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF STEUBEN	34 MUNICIPALITIES	GROUP C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	245	165,327	165,327	100.00	5.020
	13510 TOWN OWNED: CEMETERY	RPTL 446	188	2,528	2,528	100.00	.077
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	187	33,530	33,530	100.00	1.018
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	16	1,539	1,539	100.00	.047
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	3	1,419	1,419	100.00	.043
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	8	2,443	2,443	100.00	.074
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	119	315,692	315,692	100.00	9.586
	13850 BOCES PROPERTY	RPTL 408	9	15,554	15,554	100.00	.472
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	4	377	377	100.00	.011
	GROUP C TOTAL		988		647,346		19.656
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	90,522	90,522	100.00	2.749
	GROUP D TOTAL		29		90,522		2.749
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	31	4,358	4,358	100.00	.132
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	279	88,094	88,094	100.00	2.675
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	56	52,718	52,718	100.00	1.601
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	77	27,858	27,858	100.00	.846
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	15	64,515	64,396	99.82	1.955
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	32	14,553	14,553	100.00	.442
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	37	17,414	17,414	100.00	.529
	25900 LAND BANKS	NPCL 1608	15	724	724	100.00	.022
	26050 AGRICULTURAL SOCIETY	RPTL 450	6	1,518	1,518	100.00	.046
	2610_ VETERANS ORGANIZATION	RPTL 452	18	5,109	5,109	100.00	.155
	26250 HISTORICAL SOCIETY	RPTL 444	6	507	507	100.00	.015
	2630_ INTERDENOMINATIONAL CENTER	RPTL 430	7	5,760	5,760	100.00	.175
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	64	15,749	15,749	100.00	.478
	27350 CEMETERY - PRIVATE	RPTL 446	79	3,221	3,221	100.00	.098
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	2	1,500	1,500	100.00	.046
	GROUP E TOTAL		724		303,479		9.215
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	356	758,874	758,874	100.00	23.043

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.181

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF STEUBEN 34 MUNICIPALITIES GROUP F (CONT'D)							
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	4	223	223	100.00	.007
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	21	574	574	100.00	.017
4449_	RES COMM CERTAIN COUNTIES	RPTL 485-n	2	1,320	907	68.71	.028
47100	MASS TELECOM CEILING	RPTL 499-qqqq	102	10,535	2,084	19.78	.063
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	19	50,960	23,117	45.36	.702
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	52	29,751	3,174	10.67	.096
GROUP F TOTAL			556		788,953		23.956
GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)							
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	7	198	198	100.00	.006
18100	MUNI HSNG PROJ ACQ FROM PRIV	P H F I L 36-a(2)	15	23,605	23,605	100.00	.717
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	7	6,302	6,302	100.00	.191
4866_	HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	4	6,738	6,765	100.41	.205
GROUP G TOTAL			33		36,870		1.120
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
32252	NYS OWNED REFORESTED LAND	RPTL 534	135	23,166	23,166	100.00	.703
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	6	315	315	100.00	.010
41700	AGRICULTURAL BUILDING	RPTL 483	273	91,932	22,465	24.44	.682
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3,008	617,933	212,629	34.41	6.456
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	1,009	189,947	53,683	28.26	1.630
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	78	29,543	1,830	6.19	.056
42120	TEMPORARY GREENHOUSES	RPTL 483-c	10	2,988	772	25.83	.023
42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	1	4,922	166	3.37	.005
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	2	100	59	58.38	.002
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	324	68,533	30,503	44.51	.926
GROUP H TOTAL			4,846		345,588		10.493
COUNTY TOTALS			31,313		3,293,357		

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, 2024 ASSESSMENT ROLLS

PAGE B.182

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)	239	332,133	80,652	24.28	.058
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	8,911	5,440,637	2,882,404	52.98	2.077
4111_	VETERANS - PRO RATA	RPTL 458(5)	1,526	1,080,082	443,231	41.04	.319
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	21,629	13,110,393	966,026	7.37	.696
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	12,186	7,737,742	932,118	12.05	.672
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	6,454	3,768,723	811,417	21.53	.585
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	67	53,337	562	1.05	.000
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	2,418	1,601,822	105,134	6.56	.076
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	231	174,573	20,061	11.49	.015
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	34	32,908	31,340	95.24	.023
41400	CLERGY	RPTL 460	476	446,918	97,740	21.87	.070
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	376	499,492	38,645	7.74	.028
4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,f,&j	3,717	3,189,959	315,099	9.88	.227
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	17	10,982	1,545	14.07	.001
4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e,f,g,h&i	2,512	1,399,337	128,969	9.22	.093
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	20,952	11,701,904	5,541,570	47.36	3.992
4182_	CERTAIN LIVING QUARTERS	RPTL 469	115	102,498	12,265	11.97	.009
41834	STAR - ENHANCED	RPTL 425	53,839	30,538,417	8,378,163	27.43	6.036
41844	STAR - ENHANCED: MFG HOME	RPTL 425	71	7,123	4,243	59.57	.003
41854	STAR - BASIC	RPTL 425	127,971	75,916,314	7,464,687	9.83	5.378
41864	STAR - BASIC:MFG HOME	RPTL 425	84	7,281	4,629	63.58	.003
4190_	PHYSICALLY DISABLED	RPTL 459	2,013	1,371,874	96,841	7.06	.070
41910	DISABLED CRIME VICTIMS	RPTL 459-b	1	1,226	522	42.55	.000
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	899	773,713	212,436	27.46	.153
4196_	HISTORIC PROPERTY	RPTL 444-a	3	4,963	177	3.56	.000
4411_	FIRST-TIME HOMEBUYERS	RPTL 457	94	53,399	15,990	29.94	.012
4421_	HOME IMPROVEMENTS	RPTL 421-f	1,068	910,830	61,956	6.80	.045
4439_	SUPERSTORM SANDY ASSESSMENT RE	LAWS OF 2015 CH 122	10	11,268	138	1.23	.000
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	3,218	3,687,000	355,000	9.63	.256
GROUP A TOTAL			271,131		29,003,560		20.894
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	1,278	41,636,205	41,607,715	99.93	29.974
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	221	1,385,880	1,385,880	100.00	.998
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	9	7,378	7,378	100.00	.005
12430	NYS HIGHER EDUC SERVICE CORP	EDUC L 657	3	995,587	995,587	100.00	.717

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.183

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 B (CONT'D)					
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	32301 NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	936	1,650,365	1,650,365	100.00	1.189
	GROUP B TOTAL		2,447		45,646,925		32.884
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	10100 SPECIAL DIST USE:OTHER OWNER	RPTL 410	17	92,132	92,132	100.00	.066
	1011_ SEWAGE/WATER NOT IN DISTRICT	RPTL 410-a	3	4	4	100.00	.000
	10200 PUBLIC EMERGENCY WATER PIPES	GEN MUNY L 120-u(10)	3	5,303	5,303	100.00	.004
	13100 COUNTY OWNED: (GENERALLY)	RPTL 406(1)	10,193	6,339,055	6,262,347	98.79	4.511
	1324_ CO. SEWER/WATER OUTSIDE CO.	RPTL 406(3)	51	199,510	199,510	100.00	.144
	13500 TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	13,599	8,395,685	8,392,952	99.97	6.046
	13510 TOWN OWNED: CEMETERY	RPTL 446	56	4,374	4,374	100.00	.003
	13520 TOWN OWNED:REVENUE PRODUCING	GEN MUNY L 411	3	110	110	100.00	.000
	1357_ TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	5	1,611	1,611	100.00	.001
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	1,146	1,402,543	1,402,543	100.00	1.010
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	9	4,863	4,863	100.00	.004
	13750 VILLG AIRFIELD OUTSIDE VILLG	RPTL 406(7)	1	19	19	100.00	.000
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	782	12,809,138	12,809,138	100.00	9.228
	13810 DRAINAGE IMPROVEMENT DISTRCT	EN CON LAW 15-1909(4)	4	246	246	100.00	.000
	13820 RIVER IMPROVEMENT DISTRICT	EN CON LAW 15-2309	8	323	323	100.00	.000
	13850 BOCES PROPERTY	RPTL 408	22	46,443	46,443	100.00	.034
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	140	175,510	175,510	100.00	.126
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	389	638,922	629,818	98.58	.454
	13970 REGIONAL OTB CORPORATION	RACING L 513	1	92,958	23,239	25.00	.017
	14000 SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	309	1,288,700	1,288,700	100.00	.928
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	4	406,715	392,495	96.50	.283
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	309	52,519	52,519	100.00	.038
	GROUP C TOTAL		27,054		31,784,199		22.897
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)	527	8,052,579	8,052,579	100.00	5.801
	14110 USA OWNED - SPECIFIED USES	STATE L 54	43	820,218	820,218	100.00	.591
	14300 INDIAN RESERVATION	RPTL 454	4	39,805	39,805	100.00	.029
	GROUP D TOTAL		574		8,912,602		6.421

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.184

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:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600	CLERGY RESIDENCE	RPTL 462	280	408,535	408,535	100.00 .294
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	1,123	3,956,922	3,956,415	99.99 2.850
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	159	1,045,775	1,044,662	99.89 .753
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	584	930,263	923,768	99.30 .666
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	106	2,151,333	2,146,884	99.79 1.547
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	497	641,962	641,739	99.97 .462
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	847	1,950,304	1,919,620	98.43 1.383
	25400	FRATERNAL ORGANIZATION	RPTL 428	14	17,683	17,683	100.00 .013
	25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	2	313,728	313,728	100.00 .226
	25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	9	134,963	134,963	100.00 .097
	25700	INFANT HOME	RPTL 440	3	2,752	2,752	100.00 .002
	25900	LAND BANKS	NPCL 1608	2	234	234	100.00 .000
	2610_	VETERANS ORGANIZATION	RPTL 452	53	47,837	47,837	100.00 .035
	26250	HISTORICAL SOCIETY	RPTL 444	26	35,158	35,158	100.00 .025
	2630_	INTERDENOMINATIONAL CENTER	RPTL 430	1	638	638	100.00 .001
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	445	786,947	786,947	100.00 .567
	27350	CEMETERY - PRIVATE	RPTL 446	237	486,587	486,587	100.00 .351
	2935_	TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	29	60,393	60,393	100.00 .044
	29500	PERFORMING ARTS BUILDINGS	RPTL 427	2	2,030	2,030	100.00 .002
	29650	SOLDIER MONUMENT CORPORATN	RPTL 442	1	189	189	100.00 .000
	GROUP E TOTAL			4,420		12,930,762	9.315
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	772	8,308,106	8,310,125	100.02 5.987
	19950	MUNICIPAL RAILROAD	RPTL 456	229	327,404	327,404	100.00 .236
	27200	RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	29	58,007	58,007	100.00 .042
	47100	MASS TELECOM CEILING	RPTL 499-qqqq	31	17,188	6,818	39.67 .005
	47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	5	83	83	100.00 .000
	4760_	BUSNS INVEST:NOT NYC,<8/5/97	RPTL 485-b	59	333,837	54,476	16.32 .039
	4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	75	443,182	39,233	8.85 .028
	4762_	SOUTHAMPTON HOSPITALITY	L.2014 CH.470	2	24,812	5,016	20.22 .004
	4784_	GREEN BLDG CERT/SILVER	RPTL 470	12	40,982	6,162	15.04 .004
	4785_	GREEN BLDG GOLD	RPTL 470	1	1,760	266	15.13 .000
	4786_	GREEN BLDG PLATINUM	RPTL 470	1	3,244	600	18.50 .000

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.185

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF SUFFOLK 10 MUNICIPALITIES GROUP F (CONT'D)							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47900 AIR POLLUTION CONTROL FACLT Y	RPTL 477-a	10	164,327	50,820	30.93	.037
	GROUP F TOTAL		1,226		8,859,010		6.382
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)	45	224,165	224,165	100.00	.162
	18190 NYS PROJECT FINANCE AGENCY	MCK UCON L 6369	1	2,294	2,294	100.00	.002
	28100 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	22,265	22,265	100.00	.016
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	8	70,690	70,690	100.00	.051
	28220 COMUNITY DEV CORP-URBN RENWL	P H FI L 260	95	31,013	31,013	100.00	.022
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	295	215,482	215,482	100.00	.155
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	6	118,935	118,935	100.00	.086
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	1	8,571	7,471	87.17	.005
	4198_ LOW/MODERATE INCOME HOUSING	RPTL 421-e	38	21,801	21,801	100.00	.016
	4810_ URBAN DEVEL ACTION AREA PROJ	GEN MUNY L 696	5	461	461	100.00	.000
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	37	127,436	126,689	99.41	.091
	GROUP G TOTAL		532		841,266		.606
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	43	90,489	26,914	29.74	.019
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,522	1,572,629	561,316	35.69	.404
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	324	532,843	227,754	42.74	.164
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	3	1,137	788	69.30	.001
	GROUP H TOTAL		1,892		816,772		.588
	COUNTY TOTALS		309,298		138,812,704		

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, 2024 ASSESSMENT ROLLS

PAGE B.186

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF	TOTAL	TOTAL	PERCENT	PCT OF
	CODE	DESCRIPTION	LAW	SECTION	EXEMPTIONS	EQUALIZED VALUE OF EXEMPT PCLS (000)	EQUALIZED VALUE OF EXEMPTIONS (000)	OF VALUE 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)	43	8,323	1,809	21.74	.036
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,017	294,301	28,711	9.76	.568
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	783	230,233	36,824	15.99	.728
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	475	141,818	30,059	21.20	.594
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	296	87,683	4,037	4.60	.080
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	31	8,302	865	10.42	.017
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	381	381	100.00	.008
	41400	CLERGY	RPTL	460	17	5,427	136	2.51	.003
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	44	13,419	1,329	9.90	.026
	4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e,f,g,h&i	212	60,229	749	1.24	.015
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	780	181,632	70,556	38.85	1.395
	41834	STAR - ENHANCED	RPTL	425	3,526	940,191	352,682	37.51	6.973
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	234	53	22.76	.001
	41854	STAR - BASIC	RPTL	425	5,605	1,647,513	219,341	13.31	4.337
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	14	3,059	1,295	42.33	.026
	4411_	FIRST-TIME HOMEBUYERS	RPTL	457	1	164	53	32.07	.001
	4421_	HOME IMPROVEMENTS	RPTL	421-f	32	13,659	895	6.55	.018
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	252	141,449	25,568	18.08	.506
	GROUP A TOTAL				13,130		775,343		15.330
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	105	586,579	586,579	100.00	11.597
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	7	337	337	100.00	.007
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	12	3,242	3,242	100.00	.064
	GROUP B TOTAL				124		590,158		11.668
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	68	41,960	41,960	100.00	.830
	1011_	SEWAGE/WATER NOT IN DISTRICT	RPTL	410-a	8	875	875	100.00	.017
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	89	281,540	281,024	99.82	5.556
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL	406(2)	1	227	227	100.00	.005
	1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL	406(3)	2	294	294	100.00	.006
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	2	11,210	11,210	100.00	.222
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	381	190,763	190,763	100.00	3.772
	13510	TOWN OWNED: CEMETERY	RPTL	446	9	265	265	100.00	.005
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	8	789	359	45.51	.007

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.187

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 C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	92	27,636	27,636	100.00	.546
	1373_ VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	3	435	435	100.00	.009
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	36	20,542	20,542	100.00	.406
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	36	297,035	297,035	100.00	5.873
	13850 BOCES PROPERTY	RPTL 408	1	11,113	11,113	100.00	.220
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	72	49,167	49,167	100.00	.972
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	2	5,839	5,839	100.00	.115
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	17	1,002	1,002	100.00	.020
	3370_ TAX SALE - VILLAGE OWNED	RPTL 406(5)	10	1,199	1,199	100.00	.024
	GROUP C TOTAL		837		940,945		18.604
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	13,312	13,312	100.00	.263
	14110 USA OWNED - SPECIFIED USES	STATE L 54	9	4,936	4,936	100.00	.098
	GROUP D TOTAL		17		18,248		.361
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	29	10,405	10,039	96.48	.199
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	598	613,198	610,329	99.53	12.067
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	205	340,635	340,415	99.94	6.730
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	52	64,173	212,347	330.90	4.198
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	5	97,009	97,009	100.00	1.918
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	76	49,811	49,853	100.08	.986
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	54	44,250	42,793	96.71	.846
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	1,135	1,135	100.00	.022
	25900 LAND BANKS	NPCL 1608	51	5,063	5,063	100.00	.100
	26050 AGRICULTURAL SOCIETY	RPTL 450	1	573	573	100.00	.011
	2610_ VETERANS ORGANIZATION	RPTL 452	5	898	898	100.00	.018
	26250 HISTORICAL SOCIETY	RPTL 444	1	210	210	100.00	.004
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	20	13,390	13,390	100.00	.265
	27350 CEMETERY - PRIVATE	RPTL 446	190	7,299	7,299	100.00	.144
	46450 ASSOC OF VOLUNT FIREFIGHTERS	RPTL 464(1)	1	689	13	1.92	.000
	GROUP E TOTAL		1,290		1,391,366		27.509

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF SULLIVAN 15 MUNICIPALITIES							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	157	939,222	939,222	100.00	18.570
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	52	2,510	2,510	100.00	.050
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	12	2,062	1,627	78.93	.032
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	6	47,898	45,453	94.90	.899
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	38	32,946	4,137	12.56	.082
	4780_ IMPROVED PROP PURSNT TO ADA	RPTL 459-a	1	859	292	33.99	.006
	GROUP F TOTAL		266		993,241		19.638
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18060 URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	1	65	65	100.00	.001
	18080 MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	3	8,777	7,881	89.80	.156
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	1	1,126	1,126	100.00	.022
	4810_ URBAN DEVEL ACTION AREA PROJ	GEN MUNY L 696	1	7,337	7,337	100.00	.145
	4866_ HOUSNG DEVEL FUND CO:UDC	P H F I L 577,654-a	5	31,021	31,021	100.00	.613
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	4	12,636	12,428	98.35	.246
	GROUP G TOTAL		15		59,858		1.184
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	7	1,808	1,808	100.00	.036
	41700 AGRICULTURAL BUILDING	RPTL 483	48	35,092	5,632	16.05	.111
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,023	402,780	106,939	26.55	2.114
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	49	19,388	4,619	23.82	.091
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	51	34,940	1,462	4.18	.029
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	9	5,505	495	8.98	.010
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	26	7,249	3,216	44.36	.064
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	775	457,661	159,209	34.79	3.148
	GROUP H TOTAL		1,988		283,380		5.603
	COUNTY TOTALS		17,691		5,057,867		

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, 2024 ASSESSMENT ROLLS

PAGE B.189

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	VALUE OF	VALUE OF	OF	TOTAL
					EXEMPTIONS	EXEMPT PCLS	EXEMPTIONS	VALUE	COUNTY
						(000)	(000)	EXEMPT	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	335	335	100.00	.017
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	16	2,562	877	34.24	.046
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	10	1,911	183	9.59	.010
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,011	181,953	17,446	9.59	.906
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	789	141,342	21,854	15.46	1.135
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	376	71,377	14,125	19.79	.733
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	32	6,276	194	3.09	.010
	41400	CLERGY	RPTL	460	33	6,063	187	3.08	.010
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	5	1,095	129	11.75	.007
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	382	46,651	14,305	30.66	.743
	41834	STAR - ENHANCED	RPTL	425	3,415	564,934	320,959	56.81	16.664
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	320	117	36.47	.006
	41854	STAR - BASIC	RPTL	425	5,327	938,899	194,215	20.69	10.083
	41864	STAR - BASIC:MFG HOME	RPTL	425	17	2,500	465	18.60	.024
	4190_	PHYSICALLY DISABLED	RPTL	459	6	1,807	605	33.46	.031
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	28	2,500	706	28.24	.037
	4421_	HOME IMPROVEMENTS	RPTL	421-f	4	1,139	122	10.74	.006
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	46	30,852	29,294	94.95	1.521
	GROUP A TOTAL				11,502		616,118		31.988
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	50	9,464	9,464	100.00	.491
	GROUP B TOTAL				50		9,464		.491
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	4	66,073	66,073	100.00	3.430
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	39	40,547	40,547	100.00	2.105
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	190	39,704	39,678	99.94	2.060
	13510	TOWN OWNED: CEMETERY	RPTL	446	9	271	271	100.00	.014
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL	406(2)	1	51	51	100.00	.003
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	158	69,258	69,258	100.00	3.596
	13660	VILLAGE OWNED: CEMETERY	RPTL	446	3	204	204	100.00	.011
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	4	219	219	100.00	.011
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	49	237,208	237,208	100.00	12.316
	13870	SPECIAL DISTRICT PROPERTY	RPTL	410	12	10,215	10,215	100.00	.530

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.190

GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION	LAW REFERENCE: LAW SECTION	NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
COUNTY OF TIOGA 9 MUNICIPALITIES GROUP C (CONT'D)							
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	3	234	234	100.00	.012
	GROUP C TOTAL		472		463,958		24.088
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	5	2,180	2,176	99.78	.113
	GROUP D TOTAL		5		2,176		.113
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	19	3,782	3,782	100.00	.196
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	140	80,638	79,928	99.12	4.150
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	2	318	318	100.00	.017
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	26	8,294	8,226	99.18	.427
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	4	899	899	100.00	.047
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	2	880	880	100.00	.046
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	45	9,355	9,355	100.00	.486
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	2	2,662	2,662	100.00	.138
	25900 LAND BANKS	NPCL 1608	22	1,266	1,266	100.00	.066
	26050 AGRICULTURAL SOCIETY	RPTL 450	11	1,485	1,485	100.00	.077
	2610_ VETERANS ORGANIZATION	RPTL 452	15	2,649	2,649	100.00	.138
	26250 HISTORICAL SOCIETY	RPTL 444	5	2,564	2,564	100.00	.133
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	35	13,052	13,052	100.00	.678
	27350 CEMETERY - PRIVATE	RPTL 446	92	3,726	3,726	100.00	.193
	27400 PRIVAT NONPROFIT RETIRE SYS	RPTL 488	6	1,429	1,429	100.00	.074
	GROUP E TOTAL		426		132,221		6.865
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	51	569,769	569,769	100.00	29.582
	19950 MUNICIPAL RAILROAD	RPTL 456	1	327	327	100.00	.017
	2745_ ELECTRIC GENERATING FACILITIES	RPTL 485	1	462	673	145.75	.035
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	5	303	158	52.16	.008
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	4	18,160	13,136	72.33	.682
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	9	6,812	1,018	14.94	.053
	GROUP F TOTAL		71		585,081		30.377

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 TIOGA 9 MUNICIPALITIES							
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	2811_ NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	3,719	3,719	100.00	.193
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	3	13,882	13,882	100.00	.721
	4867_ REDEVELOP HSNG CO:FIRST EX	P H F I L 125 & 127	1	2,128	2,128	100.00	.111
	GROUP G TOTAL		6		19,729		1.024
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	99	15,863	15,863	100.00	.824
	41700 AGRICULTURAL BUILDING	RPTL 483	55	26,514	8,232	31.05	.427
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	880	165,739	45,954	27.73	2.386
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	181	40,609	7,557	18.61	.392
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	4	5,310	815	15.35	.042
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	2	618	222	35.93	.012
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	37	7,784	2,730	35.07	.142
	4750_ CONS EASMT PERPETUAL	RPTL 491,491-a	1	221	61	27.79	.003
	GROUP H TOTAL		1,259		81,434		4.228
	COUNTY TOTALS		13,820		1,926,082		

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, 2024 ASSESSMENT ROLLS

PAGE B.192

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 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)	12	3,950	32	.80	.000
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	756	212,104	11,395	5.37	.152
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	555	163,017	13,870	8.51	.185
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	267	79,032	10,691	13.53	.142
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	11	1,915	85	4.45	.001
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	25	7,108	303	4.26	.004
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	6	1,647	205	12.45	.003
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	2	855	855	100.00	.011
41400	CLERGY	RPTL 460	19	5,201	29	.55	.000
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	34	11,463	1,060	9.25	.014
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	1,478	330,335	136,670	41.37	1.819
4182_	CERTAIN LIVING QUARTERS	RPTL 469	7	3,272	246	7.52	.003
41834	STAR - ENHANCED	RPTL 425	3,948	1,052,491	318,784	30.29	4.243
41854	STAR - BASIC	RPTL 425	6,829	2,109,442	206,163	9.77	2.744
41864	STAR - BASIC:MFG HOME	RPTL 425	5	587	150	25.55	.002
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	62	11,954	5,776	48.32	.077
4196_	HISTORIC PROPERTY	RPTL 444-a	6	4,203	714	16.99	.010
4412_	RES PROPERTY CERTAIN COUNTIES	RPTL 467-j	75	22,040	10,816	49.07	.144
4421_	HOME IMPROVEMENTS	RPTL 421-f	91	37,610	3,085	8.20	.041
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	5	1,845	775	41.99	.010
GROUP A TOTAL			14,193		721,704		9.607
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	367	336,279	336,279	100.00	4.476
GROUP B TOTAL			367		336,279		4.476
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	54	203,048	203,048	100.00	2.703
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	145	137,755	137,755	100.00	1.834
13450	CITY AIRFIELD OUTSIDE CITY	RPTL 406(7)	9	8,640	8,640	100.00	.115
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	187	43,812	43,812	100.00	.583
13510	TOWN OWNED: CEMETERY	RPTL 446	2	9	9	100.00	.000
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	2	3,700	3,700	100.00	.049
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	128	22,887	22,887	100.00	.305
1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	12	2,443	2,443	100.00	.033
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	5	460	460	100.00	.006

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.193

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 TOMPKINS 10 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	451,544	451,544	100.00	6.011
13850	BOCES PROPERTY	RPTL 408	1	36,800	36,800	100.00	.490
GROUP C TOTAL			597		911,098		12.128
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
14100	USA OWNED (GENERALLY)	RPTL 400(1)	4	5,706	5,706	100.00	.076
14110	USA OWNED - SPECIFIED USES	STATE L 54	1	6,750	6,750	100.00	.090
GROUP D TOTAL			5		12,456		.166
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	13	4,375	4,375	100.00	.058
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	139	90,190	91,634	101.60	1.220
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	490	4,322,709	4,320,606	99.95	57.512
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	78	57,354	58,474	101.95	.778
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	5	132,200	132,040	99.88	1.758
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	9	12,598	12,598	100.00	.168
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	24	21,230	21,230	100.00	.283
25600	NONPROFIT HEALTH MAINT ORG	RPTL 486-a	7	23,160	23,160	100.00	.308
26050	AGRICULTURAL SOCIETY	RPTL 450	1	60	60	100.00	.001
2610_	VETERANS ORGANIZATION	RPTL 452	7	2,464	2,464	100.00	.033
26250	HISTORICAL SOCIETY	RPTL 444	3	1,100	1,100	100.00	.015
2630_	INTERDENOMINATIONAL CENTER	RPTL 430	7	1,616	1,616	100.00	.022
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	24	19,010	19,010	100.00	.253
27350	CEMETERY - PRIVATE	RPTL 446	99	3,724	3,724	100.00	.050
29500	PERFORMING ARTS BUILDINGS	RPTL 427	1	600	600	100.00	.008
GROUP E TOTAL			907		4,692,691		62.465
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	66	454,031	454,031	100.00	6.044
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	21	17,954	2,880	16.04	.038
4785_	GREEN BLDG GOLD	RPTL 470	18	5,605	1,800	32.11	.024
4786_	GREEN BLDG PLATINUM	RPTL 470	1	1,275	100	7.84	.001
GROUP F TOTAL			106		458,811		6.107

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.194

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 TOMPKINS 10 MUNICIPALITIES							
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	10	19,940	19,940	100.00	.265
18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	12	34,380	34,380	100.00	.458
18120	NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	2	67,600	67,600	100.00	.900
28120	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	3	11,917	11,917	100.00	.159
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	20	8,654	9,229	106.64	.123
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	6,100	6,100	100.00	.081
4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	1	17,600	17,600	100.00	.234
4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	20	18,803	18,378	97.74	.245
GROUP G TOTAL			70		185,144		2.465
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
32252	NYS OWNED REFORESTED LAND	RPTL 534	345	40,348	40,348	100.00	.537
33302	COUNTY REFORESTATION LAND	RPTL 406(6)	6	404	404	100.00	.005
41700	AGRICULTURAL BUILDING	RPTL 483	87	44,091	10,282	23.32	.137
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,214	390,841	142,282	36.40	1.894
42120	TEMPORARY GREENHOUSES	RPTL 483-c	7	3,620	180	4.97	.002
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	11	2,674	830	31.03	.011
GROUP H TOTAL			1,670		194,326		2.587
COUNTY TOTALS			17,916		7,512,520		

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, 2024 ASSESSMENT ROLLS

PAGE B.195

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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS									
	4100_	VETERANS - CHANGE IN LEVEL	RPTL	458(5)	3	980	34	3.46	.001
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	54	16,625	149	.90	.002
	4111_	VETERANS - PRO RATA	RPTL	458(5)	1	490	2	.35	.000
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	2,644	987,677	73,032	7.39	1.083
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	1,857	698,425	85,215	12.20	1.264
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	908	336,931	61,555	18.27	.913
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	142	45,611	1,199	2.63	.018
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	445	158,527	15,452	9.75	.229
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	45	15,258	2,302	15.08	.034
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	3	1,622	1,622	100.00	.024
	41400	CLERGY	RPTL	460	31	12,060	83	.69	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	467	178,004	18,084	10.16	.268
	4169_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e,f,g,h&i	19	10,627	57	.54	.001
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	3,014	966,052	417,099	43.18	6.185
	4182_	CERTAIN LIVING QUARTERS	RPTL	469	11	8,039	1,074	13.36	.016
	41834	STAR - ENHANCED	RPTL	425	9,004	3,176,519	902,361	28.41	13.380
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	1	69	37	53.85	.001
	41854	STAR - BASIC	RPTL	425	15,908	5,990,116	594,892	9.93	8.821
	41864	STAR - BASIC:MFG HOME	RPTL	425	8	2,114	246	11.64	.004
	4190_	PHYSICALLY DISABLED	RPTL	459	3	1,701	114	6.71	.002
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	160	45,734	21,596	47.22	.320
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	537	341,750	55,900	16.36	.829
	GROUP A TOTAL				35,265		2,252,105		33.394
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES									
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	146	736,564	736,564	100.00	10.922
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL	412	7	18,142	18,142	100.00	.269
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	20	16,492	16,492	100.00	.245
	GROUP B TOTAL				173		771,198		11.435
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS									
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	100	219,249	219,004	99.89	3.247
	13350	CITY OWNED PROP (GENERALLY)	RPTL	406(1)	138	177,834	176,787	99.41	2.621
	13360	NYC WATER SUPPLY AQUEDUCTS	RPTL	406(4)	2	11,971	11,876	99.20	.176
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL	406(3)	7	1,965	1,965	100.00	.029
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	473	189,602	189,004	99.68	2.803

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.196

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 C (CONT'D)					
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	13650 VILLAGE OWNED (GENERALLY)	RPTL 406(1)	90	39,027	39,027	100.00	.579
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	10	1,264	1,264	100.00	.019
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	70	540,230	540,230	100.00	8.010
	13850 BOCES PROPERTY	RPTL 408	5	3,720	3,720	100.00	.055
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	50	40,737	40,737	100.00	.604
	13890 MISC LOCAL PUBLIC AUTHORITY	RPTL 412	2	6,164	6,164	100.00	.091
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	19	5,761	5,761	100.00	.085
	GROUP C TOTAL		966		1,235,539		18.320
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	1,079	1,079	100.00	.016
	14110 USA OWNED - SPECIFIED USES	STATE L 54	16	9,779	9,779	100.00	.145
	GROUP D TOTAL		20		10,858		.161
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	51	44,139	39,607	89.73	.587
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	464	777,926	774,486	99.56	11.484
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	272	192,314	192,314	100.00	2.852
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	143	89,367	87,321	97.71	1.295
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	30	92,374	91,415	98.96	1.356
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	169	165,284	165,284	100.00	2.451
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	127	76,251	75,922	99.57	1.126
	25900 LAND BANKS	NPCL 1608	15	2,138	2,138	100.00	.032
	26050 AGRICULTURAL SOCIETY	RPTL 450	3	1,246	1,246	100.00	.019
	2610_ VETERANS ORGANIZATION	RPTL 452	16	6,275	6,275	100.00	.093
	26250 HISTORICAL SOCIETY	RPTL 444	26	7,501	7,501	100.00	.111
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	114	73,890	73,890	100.00	1.096
	27350 CEMETERY - PRIVATE	RPTL 446	147	34,330	34,330	100.00	.509
	29150 OPERA HOUSE	RPTL 426	1	5,982	5,982	100.00	.089
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	2	585	585	100.00	.009
	GROUP E TOTAL		1,580		1,558,296		23.106
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	32	297,691	297,691	100.00	4.414
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	17	8,598	5,611	65.26	.083

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.197

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 (CONT'D)					
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	6	89,031	50,385	56.59	.747
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	90	213,992	37,496	17.52	.556
	GROUP F TOTAL		145		391,183		5.800
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)	1	13,291	13,291	100.00	.197
	28120 NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	1,675	1,675	100.00	.025
	28520 NONPROFIT NURSING HOME CO	RPTL 422	1	243	243	100.00	.004
	28540 NONPROFIT HSNG:MENTAL DISABL	RPTL 422	16	11,798	11,798	100.00	.175
	28550 NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	5	33,249	33,249	100.00	.493
	38260 MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	3	24,528	23,686	96.57	.351
	4865_ LTD PROFIT HSNG CO:VARIOUS	P H FI L 33,556,654-a	2	24,556	24,556	100.00	.364
	4866_ HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	11	79,988	79,988	100.00	1.186
	4867_ REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	2	2,831	2,831	100.00	.042
	4869_ REDEVELOP HSNG CO:PHASEOUT	RPTL 423	1	2,946	2,428	82.44	.036
	GROUP G TOTAL		44		193,745		2.873
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	6	7,822	7,968	101.87	.118
	41700 AGRICULTURAL BUILDING	RPTL 483	46	47,020	13,952	29.67	.207
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,126	619,445	216,774	34.99	3.214
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	167	80,818	21,443	26.53	.318
	41750 ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	14	7,733	655	8.47	.010
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	4	6,339	712	11.24	.011
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	10	8,880	857	9.65	.013
	42130 FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	54	44,200	6,594	14.92	.098
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	10	12,900	3,953	30.64	.059
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	331	148,055	57,619	38.92	.854
	GROUP H TOTAL		1,768		330,527		4.901
	COUNTY TOTALS		39,966		6,744,106		

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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 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)	7	1,086	173	15.90	.008
4111_	VETERANS - PRO RATA	RPTL 458(5)	2	294	13	4.27	.001
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,449	458,239	44,148	9.63	1.912
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	950	295,112	48,497	16.43	2.101
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	563	169,949	38,566	22.69	1.670
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	2	463	16	3.46	.001
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	214	63,919	2,584	4.04	.112
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	20	5,742	656	11.42	.028
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	2	1,032	999	96.80	.043
41400	CLERGY	RPTL 460	19	6,516	33	.51	.001
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	28	16,636	2,137	12.84	.093
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	5	1,385	3	.23	.000
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	1,327	298,020	119,293	40.03	5.167
41834	STAR - ENHANCED	RPTL 425	4,147	1,135,396	355,160	31.28	15.383
41844	STAR - ENHANCED: MFG HOME	RPTL 425	3	181	90	49.56	.004
41854	STAR - BASIC	RPTL 425	5,876	1,764,674	183,820	10.42	7.962
41864	STAR - BASIC:MFG HOME	RPTL 425	12	1,434	241	16.82	.010
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	16	2,582	1,059	41.03	.046
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	38	18,101	3,978	21.98	.172
GROUP A TOTAL			14,680		801,466		34.714
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	140	97,857	97,857	100.00	4.239
GROUP B TOTAL			140		97,857		4.239
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
10100	SPECIAL DIST USE:OTHER OWNER	RPTL 410	4	10,091	10,091	100.00	.437
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	126	132,174	132,174	100.00	5.725
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	93	60,710	60,710	100.00	2.630
13370	CITY OWNED: CEMETERY	RPTL 446	3	1,724	1,724	100.00	.075
1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	19	2,333	2,333	100.00	.101
1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	34	28,917	28,917	100.00	1.253
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	342	125,740	125,740	100.00	5.446
13510	TOWN OWNED: CEMETERY	RPTL 446	79	9,261	9,261	100.00	.401
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	14	16,455	16,455	100.00	.713
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	10	7,062	7,062	100.00	.306

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.199

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 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	54	222,979	222,979	100.00	9.658
13870	SPECIAL DISTRICT PROPERTY	RPTL 410	18	6,756	6,756	100.00	.293
3340_	TAX SALE - CITY OWNED	RPTL 406(5)	12	262	262	100.00	.011
GROUP C TOTAL			808		624,464		27.048
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	6,558	6,558	100.00	.284
GROUP D TOTAL			4		6,558		.284
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
21600	CLERGY RESIDENCE	RPTL 462	23	6,222	6,222	100.00	.270
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	134	103,939	103,939	100.00	4.502
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	106	98,097	95,833	97.69	4.151
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	63	87,692	87,235	99.48	3.778
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	19	131,236	131,236	100.00	5.684
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	58	50,673	50,673	100.00	2.195
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	40	42,430	42,430	100.00	1.838
2610_	VETERANS ORGANIZATION	RPTL 452	12	2,239	2,239	100.00	.097
26250	HISTORICAL SOCIETY	RPTL 444	3	86	86	100.00	.004
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	38	27,143	27,143	100.00	1.176
27350	CEMETERY - PRIVATE	RPTL 446	24	840	840	100.00	.036
GROUP E TOTAL			520		547,876		23.731
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	24	145,642	145,642	100.00	6.308
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	1	912	345	37.80	.015
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	32	59,832	5,337	8.92	.231
GROUP F TOTAL			57		151,324		6.554
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	19,652	19,652	100.00	.851
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	2,632	2,632	100.00	.114
28240	NONPROFIT:HSNG,RESRCH,LOANS	CLS UCON L CH 270	1	201	201	100.00	.009
GROUP G TOTAL			7		22,485		.974

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.200

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 WARREN	12 MUNICIPALITIES						
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	2	2,711	2,711	100.00	.117
	41700 AGRICULTURAL BUILDING	RPTL 483	7	1,584	170	10.71	.007
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	27	9,377	1,516	16.17	.066
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	3	1,485	72	4.83	.003
	47450 FORESTLAND UNDER FISHER ACT	RPTL 480	242	40,274	17,015	42.25	.737
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	172	41,360	21,772	52.64	.943
	GROUP H TOTAL		453		43,256		1.874
	COUNTY TOTALS		16,704		2,308,749		

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, 2024 ASSESSMENT ROLLS

PAGE B.201

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	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)	17	2,477	1,108	44.75
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	24	6,098	58	.96
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	1,101	265,641	28,196	10.61
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	927	210,774	39,205	18.60
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	514	118,091	29,016	24.57
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	265	57,088	2,166	3.79
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	28	7,523	352	4.68
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	44	9,057	1,263	13.95
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	1	366	366	100.00
	41400	CLERGY	RPTL	460	16	5,026	27	.53
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	8	7,994	799	10.00
	41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL	466	2	430	1	.24
	4166_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-a	2	411	6	1.57
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	1,011	190,277	71,519	37.59
	41834	STAR - ENHANCED	RPTL	425	4,039	875,081	342,932	39.19
	41844	STAR - ENHANCED: MFG HOME	RPTL	425	3	407	79	19.38
	41854	STAR - BASIC	RPTL	425	6,317	1,457,659	202,367	13.88
	41864	STAR - BASIC:MFG HOME	RPTL	425	11	2,069	203	9.80
	4190_	PHYSICALLY DISABLED	RPTL	459	1	128	6	4.90
	4193_	PERSON W/DISABILTY & LTD INC	RPTL	459-c	79	12,418	5,496	44.26
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	151	80,981	38,909	48.05
GROUP A TOTAL					14,561		764,074	47.283
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES								
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	79	77,479	77,479	100.00
	12450	NYS MED CARE FACLTY FINANCE	MCK UCON L	7421	2	62	62	100.00
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	15	1,833	1,833	100.00
GROUP B TOTAL					96		79,374	4.912
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS								
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL	410	2	15	15	100.00
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	28	57,804	57,804	100.00
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	123	22,266	22,266	100.00
	13510	TOWN OWNED: CEMETERY	RPTL	446	94	2,703	2,703	100.00

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF WASHINGTON	17 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)	119	22,071	21,998	99.67	1.361
	13660 VILLAGE OWNED: CEMETERY	RPTL 446	7	150	150	100.00	.009
	1374_ VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	27	3,743	3,743	100.00	.232
	13800 SCHOOL DISTRICT PROPERTY	RPTL 408	39	187,312	187,312	100.00	11.591
	13850 BOCES PROPERTY	RPTL 408	1	7,618	7,618	100.00	.471
	13870 SPECIAL DISTRICT PROPERTY	RPTL 410	6	1,211	1,211	100.00	.075
	3320_ TAX SALE - COUNTY OWNED	RPTL 406(5)	10	1,137	1,137	100.00	.070
	GROUP C TOTAL		456		305,957		18.934
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	319	319	100.00	.020
	14110 USA OWNED - SPECIFIED USES	STATE L 54	9	2,141	2,141	100.00	.133
	GROUP D TOTAL		12		2,460		.152
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	10	2,115	2,115	100.00	.131
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	142	61,827	61,905	100.13	3.831
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	45	20,911	20,936	100.12	1.296
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	48	5,364	5,267	98.20	.326
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	5	5,713	5,713	100.00	.354
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	25	19,670	19,670	100.00	1.217
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	50	23,339	23,189	99.36	1.435
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	9	2,548	2,548	100.00	.158
	26050 AGRICULTURAL SOCIETY	RPTL 450	5	2,939	2,939	100.00	.182
	2610_ VETERANS ORGANIZATION	RPTL 452	13	2,472	2,472	100.00	.153
	26250 HISTORICAL SOCIETY	RPTL 444	13	1,523	1,523	100.00	.094
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	48	12,245	12,245	100.00	.758
	27350 CEMETERY - PRIVATE	RPTL 446	42	3,672	3,672	100.00	.227
	GROUP E TOTAL		455		164,194		10.161
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	27	30,060	30,060	100.00	1.860

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.203

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 F CONT'D							
GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY							
18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	4	167	167	100.00	.010
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	35	1,500	1,500	100.00	.093
47100	MASS TELECOM CEILING	RPTL 499-qqqq	5	190	11	5.83	.001
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	3	9,691	3,195	32.97	.198
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	25	18,905	2,852	15.09	.177
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	1	1,763	135	7.66	.008
GROUP F TOTAL			100		37,920		2.347
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	3,347	3,347	100.00	.207
18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L 6272	7	218	218	100.00	.014
2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	2	4,956	4,956	100.00	.307
28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	5	1,588	1,588	100.00	.098
28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	2	196	196	100.00	.012
4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	2	2,732	2,696	98.71	.167
GROUP G TOTAL			21		13,001		.805
GROUP H: AGRICULTURAL AND FOREST PROPERTY							
32252	NYS OWNED REFORESTED LAND	RPTL 534	21	6,741	6,752	100.17	.418
41700	AGRICULTURAL BUILDING	RPTL 483	115	54,608	12,335	22.59	.763
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	2,138	674,296	191,714	28.43	11.864
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	302	72,546	16,639	22.94	1.030
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	36	27,057	386	1.43	.024
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	2,202	168	7.62	.010
47450	FORESTLAND UNDER FISHER ACT	RPTL 480	7	4,042	917	22.69	.057
47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	216	63,594	20,058	31.54	1.241
GROUP H TOTAL			2,840		248,969		15.407
COUNTY TOTALS			18,541		1,615,949		

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, 2024 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 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)	16	2,781	110	3.96	.004
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	1,653	356,376	25,593	7.18	.895
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	1,252	268,640	31,951	11.89	1.117
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	743	158,922	28,058	17.66	.981
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	7	1,819	61	3.36	.002
4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	92	19,505	1,168	5.99	.041
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	18	3,831	616	16.07	.022
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	1	240	240	100.00	.008
41400	CLERGY	RPTL 460	36	8,686	72	.82	.003
4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	7	1,983	198	10.00	.007
41657	VOLUNTEER FIREFIGHTER-VILLG	RPTL 466	5	743	3	.43	.000
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	1,226	245,555	99,011	40.32	3.462
41834	STAR - ENHANCED	RPTL 425	6,435	1,297,510	568,782	43.84	19.888
41854	STAR - BASIC	RPTL 425	9,654	2,047,896	315,096	15.39	11.017
41864	STAR - BASIC:MFG HOME	RPTL 425	1	538	33	6.09	.001
4190_	PHYSICALLY DISABLED	RPTL 459	8	3,234	177	5.46	.006
41910	DISABLED CRIME VICTIMS	RPTL 459-b	2	791	248	31.38	.009
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	60	8,999	4,296	47.74	.150
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	47	24,548	2,821	11.49	.099
GROUP A TOTAL			21,263		1,078,534		37.711
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	217	70,026	70,026	100.00	2.448
GROUP B TOTAL			217		70,026		2.448
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	115	119,114	119,114	100.00	4.165
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	273	104,301	104,301	100.00	3.647
13510	TOWN OWNED: CEMETERY	RPTL 446	25	1,517	1,517	100.00	.053
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	167	27,444	27,444	100.00	.960
13660	VILLAGE OWNED: CEMETERY	RPTL 446	1	1,199	1,199	100.00	.042
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	17	1,511	1,511	100.00	.053
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	88	252,589	252,589	100.00	8.832
13850	BOCES PROPERTY	RPTL 408	2	11,005	11,005	100.00	.385
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	10	4,391	4,391	100.00	.154

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.205

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						
	3030_ PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	3	10,156	9,885	97.33	.346
	GROUP C TOTAL		701		532,956		18.635
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)	40	13,715	13,715	100.00	.480
	GROUP D TOTAL		40		13,715		.480
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	21	4,362	3,892	89.24	.136
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	195	78,114	77,833	99.64	2.721
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	35	15,036	15,036	100.00	.526
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	23	13,887	13,342	96.07	.467
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	12	40,955	40,955	100.00	1.432
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	10	5,894	5,894	100.00	.206
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	94	21,427	21,427	100.00	.749
	25400 FRATERNAL ORGANIZATION	RPTL 428	4	1,170	1,170	100.00	.041
	25900 LAND BANKS	NPCL 1608	47	2,457	2,457	100.00	.086
	26050 AGRICULTURAL SOCIETY	RPTL 450	7	2,973	2,973	100.00	.104
	2610_ VETERANS ORGANIZATION	RPTL 452	14	3,733	3,733	100.00	.131
	26250 HISTORICAL SOCIETY	RPTL 444	12	1,813	1,813	100.00	.063
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	39	11,491	11,491	100.00	.402
	27350 CEMETERY - PRIVATE	RPTL 446	69	6,041	6,041	100.00	.211
	GROUP E TOTAL		582		208,057		7.275
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	42	131,094	131,094	100.00	4.584
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	5	604	604	100.00	.021
	2745_ ELECTRIC GENERATING FACILITIES	RPTL 485	5	342,105	342,105	100.00	11.962
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	2	57	57	100.00	.002
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	25	1,374	392	28.52	.014
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	51	63,886	6,727	10.53	.235
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	2	3,479	903	25.94	.032
	GROUP F TOTAL		132		481,882		16.849

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.206

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT
						(000)	(000)	VALUE
COUNTY OF WAYNE		15 MUNICIPALITIES						
GROUP G:		URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	3	224	224	100.00
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	1	595	595	100.00
	18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L	36-a(2)	55	15,112	15,112	100.00
	18130	NYS URBAN DEV CORP-HOUS PROJ	MCK UCON L	6272	5	1,405	1,405	100.00
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	2	1,297	1,297	100.00
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL	422	13	3,501	3,501	100.00
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL	422	1	1,495	1,495	100.00
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	3	7,270	7,166	98.57
	GROUP G TOTAL				83		30,795	1.077
GROUP H:		AGRICULTURAL AND FOREST PROPERTY						
	41700	AGRICULTURAL BUILDING	RPTL	483	193	139,645	27,969	20.03
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L	305	2,919	901,218	382,427	42.43
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L	306	53	13,965	3,701	26.50
	41750	ORCHARDS OR VINEYARDS	AG-MKTS L	305(7)	77	22,612	616	2.72
	42100	SILOS, STORAGE TANKS, ETC.	RPTL	483-a	64	54,603	8,683	15.90
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	8	3,721	258	6.94
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL	483-d	168	103,968	15,137	14.56
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	7	2,385	669	28.05
	GROUP H TOTAL				3,489		439,460	15.366
	COUNTY TOTALS				26,529		2,860,003	

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, 2024 ASSESSMENT ROLLS

PAGE B.207

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 A:	RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS						
	21100	CLERGY - IN TRUST FOR CHURCH	RPTL 436	1	496	496	100.00 .001
	4100_	VETERANS - CHANGE IN LEVEL	RPTL 458(5)	376	524,935	65,432	12.46 .090
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	828	824,283	165,428	20.07 .227
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	6,573	7,969,698	427,080	5.36 .586
	4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	4,263	6,053,637	452,123	7.47 .620
	4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	1,867	2,948,051	274,314	9.30 .376
	4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	10	6,552	122	1.87 .000
	4116_	VETERANS - COLD WAR (15%)	RPTL 458-b	1,059	1,663,166	66,183	3.98 .091
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	63	169,296	6,107	3.61 .008
	41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	5	4,570	4,485	98.14 .006
	41400	CLERGY	RPTL 460	144	148,628	9,698	6.53 .013
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-d	219	193,439	18,589	9.61 .026
	4164_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,f,&j	893	705,941	65,710	9.31 .090
	4167_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-b	17	20,976	2,098	10.00 .003
	4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL 466-c,d,e & g	54	35,194	3,511	9.98 .005
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	6,293	7,098,935	1,609,971	22.68 2.209
	41834	STAR - ENHANCED	RPTL 425	15,752	12,522,575	3,874,018	30.94 5.315
	41836	STAR - ENHANCED	RPTL 425	2,951	3,250,709	560,233	17.23 .769
	41854	STAR - BASIC	RPTL 425	38,981	28,347,352	3,888,499	13.72 5.335
	41856	STAR - BASIC	RPTL 425	8,077	6,262,579	599,189	9.57 .822
	4190_	PHYSICALLY DISABLED	RPTL 459	12	13,084	1,686	12.89 .002
	4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	245	545,619	54,397	9.97 .075
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	8	14,173	6,956	49.08 .010
	49510	ENERGY CONSERV IMPRV:RESIDNT	RPTL 487-a	1	591	27	4.58 .000
	GROUP A TOTAL			88,692		12,156,352	16.677
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
	12100	NY STATE OWNED PROPERTY	RPTL 404(1)	1,159	5,625,012	5,625,012	100.00 7.717
	12150	NYS & LOCAL EMPL RETIRE SYS	RPTL 404(2)	3	13,393	13,393	100.00 .018
	12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	64	475,666	475,666	100.00 .653
	12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	33	271,812	271,812	100.00 .373
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL 412	3	9,756	2,177	22.31 .003
	17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	1	5,234	5,234	100.00 .007
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL 536	13	44,781	44,781	100.00 .061
	GROUP B TOTAL			1,276		6,438,075	8.832

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.208

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:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
	10100	SPECIAL DIST USE:OTHER OWNER	RPTL 410	42	79,030	79,030	100.00 .108
	13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	573	8,917,951	8,904,352	99.85 12.216
	13120	CO. OWNED:REVENUE-PRODUCING	GEN MUNY L 411	3	272,377	272,377	100.00 .374
	1323_	COUNTY PROP OUTSIDE COUNTY	RPTL 406(2)	2	925	925	100.00 .001
	1324_	CO. SEWER/WATER OUTSIDE CO.	RPTL 406(3)	6	48,507	48,507	100.00 .067
	13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	1,082	6,588,861	6,738,202	102.27 9.244
	13360	NYC WATER SUPPLY AQUEDUCTS	RPTL 406(4)	51	1,099,286	941,224	85.62 1.291
	13370	CITY OWNED: CEMETERY	RPTL 446	8	148,421	148,421	100.00 .204
	1343_	CITY PROPERTY OUTSIDE CITY	RPTL 406(2)	1	1,220	1,220	100.00 .002
	1344_	CITY SEWER/WATER NOT IN CITY	RPTL 406(3)	5	3,339	3,339	100.00 .005
	13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	2,295	1,295,343	1,295,343	100.00 1.777
	13510	TOWN OWNED: CEMETERY	RPTL 446	5	2,998	2,998	100.00 .004
	13520	TOWN OWNED:REVENUE PRODUCING	GEN MUNY L 411	1	3,029	3,029	100.00 .004
	1357_	TOWN PROPERTY OUTSIDE TOWN	RPTL 406(2)	7	18,283	18,283	100.00 .025
	1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	3	990	990	100.00 .001
	13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	1,180	1,153,127	1,150,397	99.76 1.578
	1373_	VILLAGE PROP OUTSIDE VILLAGE	RPTL 406(2)	15	11,427	11,427	100.00 .016
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	21	26,423	26,423	100.00 .036
	13800	SCHOOL DISTRICT PROPERTY	RPTL 408	366	7,360,264	7,360,264	100.00 10.097
	1383_	SPECIAL DISTRICT:NOT IN DIST	RPTL 410-a	5	2,142	2,142	100.00 .003
	13850	BOCES PROPERTY	RPTL 408	23	131,336	131,336	100.00 .180
	13860	CHARTER SCHOOL - REGENTS INC	ED L 2853	1	4,680	4,680	100.00 .006
	13870	SPECIAL DISTRICT PROPERTY	RPTL 410	73	40,028	40,028	100.00 .055
	13880	UTICA TRANSIT AUTHORITY PROP	TRANS L 64	1	6,873	6,873	100.00 .009
	13890	MISC LOCAL PUBLIC AUTHORITY	RPTL 412	1	156	156	100.00 .000
	13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L 7400	1	8,429	8,429	100.00 .012
	3030_	PUBLIC SOLAR/WIND SYSTEMS	RPTL 487	3	6,121	6,121	100.00 .008
	3340_	TAX SALE - CITY OWNED	RPTL 406(5)	59	17,054	17,054	100.00 .023
	3355_	TAX SALE - TOWN OWNED	RPTL 406(5)	27	674	674	100.00 .001
	GROUP C TOTAL			5,860		27,224,244	37.348
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	659,571	659,571	100.00 .905
	14110	USA OWNED - SPECIFIED USES	STATE L 54	35	2,069,960	2,069,960	100.00 2.840
	14200	FOREIGN GOVT: EMBASSY	RPTL 418	64	129,642	129,642	100.00 .178

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 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
COUNTY OF WESTCHESTER	25 MUNICIPALITIES	GROUP D (CONT'D)					
GROUP D:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
	14220 FOREIGN GOVT: MISSION	VIENNA CON I	5	10,618	10,618	100.00	.015
	GROUP D TOTAL		131		2,869,791		3.871
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	196	250,322	248,666	99.34	.341
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	1,065	3,889,622	3,935,279	101.17	5.399
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	324	3,872,472	3,862,814	99.75	5.299
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	202	1,088,968	1,085,691	99.70	1.489
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	76	2,637,324	2,628,972	99.68	3.607
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	158	450,836	449,557	99.72	.617
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	449	574,252	569,975	99.26	.783
	25400 FRATERNAL ORGANIZATION	RPTL 428	8	17,044	17,044	100.00	.023
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	32	31,237	31,237	100.00	.043
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	1,726	1,726	100.00	.002
	2610_ VETERANS ORGANIZATION	RPTL 452	21	22,005	22,005	100.00	.030
	26250 HISTORICAL SOCIETY	RPTL 444	22	45,948	45,948	100.00	.063
	26350 FIRE PATROL & SALVAGE CORPS	RPTL 468	1	618	618	100.00	.001
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	61	92,761	92,462	99.68	.127
	27350 CEMETERY - PRIVATE	RPTL 446	154	364,412	364,412	100.00	.500
	29300 HOSPITAL CORP: CITY BENEFIT	RPTL 438	5	580,933	580,933	100.00	.797
	2935_ TRUSTEES-HOSP,LIBR,PLAYGRND	RPTL 438	5	20,593	20,593	100.00	.028
	29500 PERFORMING ARTS BUILDINGS	RPTL 427	1	2,660	2,660	100.00	.004
	GROUP E TOTAL		2,782		13,960,592		19.152
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	354	6,614,696	6,507,606	98.38	8.928
	18180 NYS URBAN DEV CORP-NON HSNG	MCK UCON L 6272	1	2,065	2,065	100.00	.003
	19950 MUNICIPAL RAILROAD	RPTL 456	70	552,430	552,430	100.00	.758
	27200 RAILROAD - WHOLLY EXEMPT	RPTL 489-d&dd	74	248,205	248,205	100.00	.341
	27250 RAILROAD - AMTRAK	U S PUB L 45-546b	2	5,702	5,702	100.00	.008
	2745_ ELECTRIC GENERATING FACILITIES	RPTL 485	4	702,947	702,947	100.00	.964
	47100 MASS TELECOM CEILING	RPTL 499-qqqq	52	13,229	10,946	82.74	.015
	4760_ BUSNS INVEST:NOT NYC,<8/5/97	RPTL 485-b	7	40,755	10,283	25.23	.014
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	8	70,475	12,080	17.14	.017

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.210

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 F (CONT'D)							
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	47700	FALLOUT SHELTER FACILITIES	RPTL 479	2	5,771	168	2.92 .000
	GROUP F TOTAL		574		8,052,432		11.047
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)						
	18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L 506	18	47,660	47,660	100.00 .065
	18060	URBAN RENEWAL: AGENCY OWNED	GEN MUNY L 555&560	57	142,257	142,257	100.00 .195
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L 52(3)&(5)	20	160,642	160,642	100.00 .220
	18100	MUNI HSNG PROJ ACQ FROM PRIV	P H FI L 36-a(2)	9	40,331	40,331	100.00 .055
	18120	NYS HOUSING FINANCE AGENCY	P H FI L 45-a,b, 53	104	406,196	406,196	100.00 .557
	18600	USA:UNDER PURCHASE CONTRACT	RPTL 400(2)	4	298,971	298,971	100.00 .410
	28100	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	4	30,338	30,338	100.00 .042
	2811_	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	13	287,047	287,047	100.00 .394
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL 422	9	45,744	45,744	100.00 .063
	28520	NONPROFIT NURSING HOME CO	RPTL 422	4	18,746	18,746	100.00 .026
	28540	NONPROFIT HSNG:MENTAL DISABL	RPTL 422	23	41,365	41,365	100.00 .057
	28550	NONPROFIT HSNG:SR CITZEN CTR	RPTL 422	6	43,267	43,267	100.00 .059
	38260	MUNI HOUSNG AUTH:NYS AIDED	PUB HSNG L 52(4)&(5)	1	26,257	26,257	100.00 .036
	4851_	LTD PROFIT HSNG CO:PRTLY 422	P H FI L 33(1)(a)	4	68,644	68,644	100.00 .094
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L 577,654-a	13	157,685	144,708	91.77 .199
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L 125 & 127	7	94,436	89,241	94.50 .122
	GROUP G TOTAL		296		1,891,414		2.595
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700	AGRICULTURAL BUILDING	RPTL 483	18	39,907	5,980	14.99 .008
	41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	124	266,795	106,770	40.02 .147
	41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	105	208,723	70,876	33.96 .097
	42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	2	6,831	421	6.16 .001
	42130	FARM OR FOOD PROC LABOR CAMP	RPTL 483-d	2	3,366	518	15.40 .001
	47450	FORESTLAND UNDER FISHER ACT	RPTL 480	2	4,891	2,059	42.11 .003
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	52	88,410	26,653	30.15 .037
	4749_	CONS EASMT 50-75 YR	RPTL 491,491-a	4	3,397	1,833	53.97 .003
	GROUP H TOTAL		309		215,110		.295
	COUNTY TOTALS		100,030		72,893,066		

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, 2024 ASSESSMENT ROLLS

PAGE B.211

PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER	TOTAL	TOTAL	PERCENT	PCT OF	
GROUP	CODE	DESCRIPTION	LAW	SECTION	OF	EQUALIZED	EQUALIZED	OF	TOTAL
					EXEMPTIONS	VALUE OF	VALUE OF	VALUE	COUNTY
						EXEMPT PCLS	EXEMPTIONS	EXEMPT	EXEMPT
						(000)	(000)		VALUE
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)	17	2,916	564	19.35	.032
	4110_	VETERANS - ELIGIBLE FUNDS	RPTL	458(1)	24	3,569	208	5.83	.012
	4112_	VETERANS-WARTIME/NONCOMBAT	RPTL	458-a	746	146,286	8,829	6.04	.496
	4113_	VETERANS-WARTIME/COMBAT	RPTL	458-a	601	118,564	12,224	10.31	.687
	4114_	VETERANS-WARTIME/DISABLED	RPTL	458-a	381	76,426	12,454	16.30	.700
	4115_	VETERANS - COLD WAR (10%)	RPTL	458-b	36	7,287	232	3.18	.013
	4116_	VETERANS - COLD WAR (15%)	RPTL	458-b	138	26,632	1,511	5.67	.085
	4117_	VETERANS - COLD WAR (DISABLED)	RPTL	458-b	19	3,743	588	15.71	.033
	41300	VETERANS-SERIOUSLY DISABLED	RPTL	458(3)	2	709	684	96.54	.038
	41400	CLERGY	RPTL	460	10	1,728	17	.99	.001
	4163_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-d	9	2,757	258	9.35	.015
	4168_	VOL FIREFIGHTER-CERTAIN CNTYS	RPTL	466-c,d,e & g	11	1,844	33	1.79	.002
	4180_	PERSON AGED 65 YRS OR OLDER	RPTL	467	325	47,873	13,636	28.48	.766
	41834	STAR - ENHANCED	RPTL	425	2,639	502,845	223,566	44.46	12.557
	41854	STAR - BASIC	RPTL	425	4,468	908,928	139,017	15.29	7.808
	41864	STAR - BASIC:MFG HOME	RPTL	425	3	317	50	15.84	.003
	4421_	HOME IMPROVEMENTS	RPTL	421-f	5	977	270	27.60	.015
	4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL	487	69	30,888	4,019	13.01	.226
	GROUP A TOTAL				9,503		418,160		23.487
GROUP B:		PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
	12100	NY STATE OWNED PROPERTY	RPTL	404(1)	63	54,533	54,533	100.00	3.063
	12370	MISC LOCAL TRANSP PUB AUTH	RPTL	412	1	1,367	1,367	100.00	.077
	32301	NYS LAND:SCHOOL PURPSE TAXBL	RPTL	536	12	4,387	4,387	100.00	.246
	GROUP B TOTAL				76		60,287		3.386
GROUP C:		PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
	13100	COUNTY OWNED: (GENERALLY)	RPTL	406(1)	22	14,812	14,812	100.00	.832
	13500	TOWN OWNED PROP (GENERALLY)	RPTL	406(1)	102	18,449	18,449	100.00	1.036
	13510	TOWN OWNED: CEMETERY	RPTL	446	29	937	937	100.00	.053
	1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL	406(3)	1	376	376	100.00	.021
	13650	VILLAGE OWNED (GENERALLY)	RPTL	406(1)	126	24,528	24,528	100.00	1.378
	1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL	406(3)	17	1,709	1,709	100.00	.096
	13800	SCHOOL DISTRICT PROPERTY	RPTL	408	10	26,366	26,366	100.00	1.481
	GROUP C TOTAL				307		87,177		4.896

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.212

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:	PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES						
14100	USA OWNED (GENERALLY)	RPTL 400(1)	1	413	413	100.00	.023
14110	USA OWNED - SPECIFIED USES	STATE L 54	3	572	572	100.00	.032
GROUP D TOTAL			4		985		.055
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
25110	NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	185	39,696	39,696	100.00	2.230
25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	36	44,610	44,610	100.00	2.506
25130	NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	5	1,367	1,367	100.00	.077
25210	NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	3	14,917	14,917	100.00	.838
25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	24	12,660	12,660	100.00	.711
2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	37	10,736	9,018	83.99	.507
25500	NONPROFIT MEDICAL OR DENTAL	RPTL 486	3	1,029	1,029	100.00	.058
26050	AGRICULTURAL SOCIETY	RPTL 450	7	384	384	100.00	.022
2610_	VETERANS ORGANIZATION	RPTL 452	10	1,384	1,384	100.00	.078
26250	HISTORICAL SOCIETY	RPTL 444	7	945	945	100.00	.053
26400	VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	27	5,238	5,238	100.00	.294
27350	CEMETERY - PRIVATE	RPTL 446	80	2,751	2,751	100.00	.155
29650	SOLDIER MONUMENT CORPORATN	RPTL 442	1	5	5	100.00	.000
GROUP E TOTAL			425		134,004		7.527
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	368	507,053	507,053	100.00	28.479
2970_	PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	1	10	10	100.00	.001
47100	MASS TELECOM CEILING	RPTL 499-qqqq	60	8,049	3,544	44.03	.199
47200	RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	16	10,186	506	4.97	.028
4761_	BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	30	11,596	1,851	15.96	.104
49530	INDUSTRIAL WASTE TREATMENT	RPTL 477	1	3,414	103	3.03	.006
GROUP F TOTAL			476		513,067		28.817
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
41700	AGRICULTURAL BUILDING	RPTL 483	164	122,602	26,452	21.58	1.486
41720	AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	3,115	976,306	516,688	52.92	29.021
41730	AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	32	8,646	6,131	70.92	.344
41750	ORCHARDS OR VINEYARDS	AG-MKTS L 305(7)	1	42	16	37.73	.001
42100	SILOS, STORAGE TANKS, ETC.	RPTL 483-a	162	129,164	4,577	3.54	.257

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.213

					TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000)	TOTAL EQUALIZED VALUE OF EXEMPTIONS (000)	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE	
GROUP	PROPERTY TAX EXEMPTION: CODE DESCRIPTION		LAW REFERENCE: LAW SECTION		NUMBER OF EXEMPTIONS				
COUNTY OF WYOMING		16	MUNICIPALITIES		GROUP H (CONT'D)				
GROUP H:		AGRICULTURAL AND FOREST PROPERTY							
	42120	TEMPORARY GREENHOUSES	RPTL	483-c	5	5,148	318	6.17	.018
	42140	ANAEROBIC DIGESTION FACILITIES	RPTL	483-e	1	8,100	8,026	99.09	.451
	47450	FORESTLAND UNDER FISHER ACT	RPTL	480	7	1,187	842	70.90	.047
	47460	FORESTLAND CERTIF AFTER 9/74	RPTL	480-a	12	2,971	1,001	33.70	.056
	GROUP H TOTAL				3,499		564,051		31.681
	COUNTY TOTALS				14,327		1,780,423		

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, 2024 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 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)	13	2,497	48	1.92	.003
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	497	141,033	10,766	7.63	.692
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	322	90,866	12,077	13.29	.776
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	221	60,331	11,871	19.68	.763
4115_	VETERANS - COLD WAR (10%)	RPTL 458-b	56	15,817	299	1.89	.019
4117_	VETERANS - COLD WAR (DISABLED)	RPTL 458-b	12	4,924	267	5.42	.017
41400	CLERGY	RPTL 460	6	1,808	10	.55	.001
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	228	37,570	13,816	36.77	.888
41834	STAR - ENHANCED	RPTL 425	1,594	411,240	136,953	33.30	8.799
41844	STAR - ENHANCED: MFG HOME	RPTL 425	18	1,189	945	79.49	.061
41854	STAR - BASIC	RPTL 425	2,427	811,896	77,194	9.51	4.960
41864	STAR - BASIC:MFG HOME	RPTL 425	6	608	173	28.36	.011
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	7	3,144	99	3.15	.006
GROUP A TOTAL			5,407		264,518		16.995
GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES							
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	38	24,439	24,439	100.00	1.570
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	2	139	139	100.00	.009
17650	FACILITIES DEVELOPMENT CORP	MCK UCON L 4413	4	1,859	1,859	100.00	.119
GROUP B TOTAL			44		26,437		1.699
GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS							
10100	SPECIAL DIST USE:OTHER OWNER	RPTL 410	4	125	125	100.00	.008
13100	COUNTY OWNED: (GENERALLY)	RPTL 406(1)	32	36,334	36,334	100.00	2.334
13500	TOWN OWNED PROP (GENERALLY)	RPTL 406(1)	58	20,265	20,265	100.00	1.302
13510	TOWN OWNED: CEMETERY	RPTL 446	30	1,423	1,423	100.00	.091
1359_	TOWN SEWER/WATER NOT IN TOWN	RPTL 406(3)	1	169	169	100.00	.011
13650	VILLAGE OWNED (GENERALLY)	RPTL 406(1)	84	20,427	20,427	100.00	1.312
13660	VILLAGE OWNED: CEMETERY	RPTL 446	2	171	171	100.00	.011
1374_	VILLG SEWER/WATER NOT IN VILLG	RPTL 406(3)	13	6,366	6,366	100.00	.409
13800	SCHOOL DISTRICT PROPERTY	RPTL 408	25	40,044	40,044	100.00	2.573
GROUP C TOTAL			249		125,324		8.052

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.215

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	1,901	1,901	100.00	.122
	GROUP D TOTAL		3		1,901		.122
GROUP E:	PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES						
	21600 CLERGY RESIDENCE	RPTL 462	4	614	614	100.00	.039
	25110 NONPROF ORGNZTN-RELIGIOUS	RPTL 420-a	92	54,640	54,640	100.00	3.511
	25120 NONPROF ORGNZTN-EDUCATIONAL	RPTL 420-a	80	101,449	101,449	100.00	6.518
	25130 NONPROF ORGNZTN-CHARITABLE	RPTL 420-a	5	1,464	1,464	100.00	.094
	25210 NONPROF ORGNZTN-HOSPITAL	RPTL 420-a	10	21,658	21,658	100.00	1.392
	25230 NONPROF ORG-MORAL/MENTAL IMP	RPTL 420-a	9	13,818	13,818	100.00	.888
	2530_ NONPROF ORGNZTN-VARIOUS USES	RPTL 420-b	35	6,698	6,797	101.47	.437
	25500 NONPROFIT MEDICAL OR DENTAL	RPTL 486	14	4,853	4,853	100.00	.312
	25600 NONPROFIT HEALTH MAINT ORG	RPTL 486-a	3	1,865	1,865	100.00	.120
	26050 AGRICULTURAL SOCIETY	RPTL 450	2	2,180	2,180	100.00	.140
	2610_ VETERANS ORGANIZATION	RPTL 452	4	1,448	1,448	100.00	.093
	26250 HISTORICAL SOCIETY	RPTL 444	2	499	499	100.00	.032
	26400 VOLUNTEER FIRE COMP OR DEPT	RPTL 464(2)	7	3,196	3,196	100.00	.205
	27350 CEMETERY - PRIVATE	RPTL 446	27	431	431	100.00	.028
	GROUP E TOTAL		294		214,912		13.808
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY						
	18020 MUNICIPAL INDUST DEVEL AGENCY	RPTL 412-a	61	146,367	146,457	100.06	9.410
	2970_ PROPERTY WDRAWN FM FORECLOSE	RPTL 1138	7	15	17	114.38	.001
	47200 RAILROAD: PARTIALLY EXEMPT	RPTL 489-d&dd	2	2,392	1,093	45.72	.070
	4761_ BUSNS INVEST:NOT NYC,>8/4/97	RPTL 485-b	83	44,898	3,331	7.42	.214
	49530 INDUSTRIAL WASTE TREATMENT	RPTL 477	1	2,800	62	2.21	.004
	GROUP F TOTAL		154		150,960		9.699
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)	1	344	344	100.00	.022
	GROUP G TOTAL		1		344		.022
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	32252 NYS OWNED REFORESTED LAND	RPTL 534	6	644	644	100.00	.041
	33302 COUNTY REFORESTATION LAND	RPTL 406(6)	19	341	341	100.00	.022

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.216

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 H (CONT'D)					
GROUP H:	AGRICULTURAL AND FOREST PROPERTY						
	41700 AGRICULTURAL BUILDING	RPTL 483	339	243,174	17,934	7.37	1.152
	41720 AGRICULTURAL DIST. (NYS,CO)	AG-MKTS L 305	1,601	1,013,876	672,134	66.29	43.183
	41730 AGRICULTURL LAND NOT IN DIST	AG-MKTS L 306	192	99,384	64,798	65.20	4.163
	42100 SILOS, STORAGE TANKS, ETC.	RPTL 483-a	166	183,760	2,645	1.44	.170
	42120 TEMPORARY GREENHOUSES	RPTL 483-c	68	51,028	576	1.13	.037
	47460 FORESTLAND CERTIF AFTER 9/74	RPTL 480-a	85	27,313	11,829	43.31	.760
	GROUP H TOTAL		2,476		770,901		49.529
	COUNTY TOTALS		8,637		1,556,471		

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, 2024 ASSESSMENT ROLLS

PAGE B.217

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
NEW YORK CITY (ALL 5 BOROUGHES)							
GROUP A:	RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS						
4110_	VETERANS - ELIGIBLE FUNDS	RPTL 458(1)	1,145	2,450,646	127,655	5.21	.026
4112_	VETERANS-WARTIME/NONCOMBAT	RPTL 458-a	15,251	57,484,019	1,314,771	2.29	.272
4113_	VETERANS-WARTIME/COMBAT	RPTL 458-a	10,372	44,959,958	1,479,305	3.29	.307
4114_	VETERANS-WARTIME/DISABLED	RPTL 458-a	4,246	19,018,582	811,811	4.27	.168
41300	VETERANS-SERIOUSLY DISABLED	RPTL 458(3)	3	3,842	3,842	100.00	.001
41400	CLERGY	RPTL 460	614	722,564	24,939	3.45	.005
4180_	PERSON AGED 65 YRS OR OLDER	RPTL 467	49,156	91,013,767	21,010,504	23.09	4.353
41836	STAR - ENHANCED	RPTL 425	64,818	70,140,043	5,282,927	7.53	1.095
41856	STAR - BASIC	RPTL 425	253,780	272,642,618	6,900,638	2.53	1.430
41910	DISABLED CRIME VICTIMS	RPTL 459-b	5	5,595	2,115	37.80	.000
4193_	PERSON W/DISABILTY & LTD INC	RPTL 459-c	2,572	81,145,246	1,254,871	1.55	.260
4950_	PRIVATE SOLAR/WIND SYSTEMS	RPTL 487	8	75,027	59,863	79.79	.012
GROUP A TOTAL			401,970		38,273,241		7.930
GROUP B:	PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES						
12100	NY STATE OWNED PROPERTY	RPTL 404(1)	1,556	7,189,939	7,184,777	99.93	1.489
12150	NYS & LOCAL EMPL RETIRE SYS	RPTL 404(2)	4	455,965	455,965	100.00	.095
12350	PUBLIC AUTHORITIES- VARIOUS	RPTL 412	3,999	18,238,410	18,187,625	99.72	3.768
12360	NYS ENVIRONMNTL FACLTY CORP	RPTL 412	693	19,938,486	19,817,309	99.39	4.106
12450	NYS MED CARE FACLTY FINANCE	MCK UCON L 7421	1	1,347	1,347	100.00	.000
GROUP B TOTAL			6,253		45,647,023		9.458
GROUP C:	PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS						
13350	CITY OWNED PROP (GENERALLY)	RPTL 406(1)	13,761	122,815,442	122,486,689	99.73	25.379
13920	NYC EDUCATNAL CONSTRCTN FUND	EDUC L 468	128	1,715,830	1,715,830	100.00	.356
13940	NYC CULTURAL RESOURCES TRUST	GEN MUNY L 327	248	406,915	406,915	100.00	.084
13950	NYC HEALTH & HOSPITAL CORP	MCK UCON L 7400	67	6,152,153	6,152,153	100.00	1.275
14000	SPECIFIC LOCAL PUBLIC AUTHTY	RPTL 412	112	2,018,718	1,896,550	93.95	.393
GROUP C TOTAL			14,316		132,658,137		27.486
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)	129	12,192,621	12,192,621	100.00	2.526

ASSESSSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 3.69 CLASS 2 - 36.13 CLASS 3 - 45.00 CLASS 4 - 41.27

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.218

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
	CODE	DESCRIPTION	LAW	SECTION		(000)	(000)		
NEW YORK CITY (ALL 5 BOROUGHES)					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	131	3,122,316	3,122,316	100.00	.647
	14120	USA OWNED - DEFENSE PURPOSES	STATE L	59-g	4	55,650	55,650	100.00	.012
	14200	FOREIGN GOVT: EMBASSY	RPTL	418	54	671,487	671,487	100.00	.139
	14210	FOREIGN GOVT: CONSULATE	VIENNA CON C		106	522,708	521,171	99.71	.108
	14220	FOREIGN GOVT: MISSION	VIENNA CON I		289	1,795,376	1,779,632	99.12	.369
	14400	U.N. OR SIMILAR ORGANIZATION	RPTL	416	10	827,825	827,825	100.00	.172
	14410	U.N. DEVELOPMENT DISTRICT	MCK UCON L	9613	5	280,259	244,277	87.16	.051
	14620	NY&NJ PORT AUTH-AIR TERMINAL	MCK UCON L	6635	35	30,568,641	30,568,641	100.00	6.334
	14630	NY&NJ PORT AUTH-BUS FACILTYS	MCK UCON L	7210	5	501,994	501,994	100.00	.104
	14640	NY&NJ PORT AUTH-BRIDGE/TUNNL	MCK UCON L	6515	52	1,450,732	1,450,732	100.00	.301
	GROUP D TOTAL				820		51,936,346		10.761
GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES									
	21600	CLERGY RESIDENCE	RPTL	462	1,011	1,994,930	1,017,669	51.01	.211
	25110	NONPROF ORGNZTN-RELIGIOUS	RPTL	420-a	6,110	16,889,829	14,943,797	88.48	3.096
	25120	NONPROF ORGNZTN-EDUCATIONAL	RPTL	420-a	2,044	24,227,856	23,812,887	98.29	4.934
	25130	NONPROF ORGNZTN-CHARITABLE	RPTL	420-a	2,449	6,912,799	6,737,537	97.46	1.396
	25210	NONPROF ORGNZTN-HOSPITAL	RPTL	420-a	1,002	17,942,208	17,739,436	98.87	3.676
	25230	NONPROF ORG-MORAL/MENTAL IMP	RPTL	420-a	393	1,179,357	1,175,288	99.66	.244
	2530_	NONPROF ORGNZTN-VARIOUS USES	RPTL	420-b	189	829,058	800,914	96.61	.166
	25400	FRATERNAL ORGANIZATION	RPTL	428	5	80,741	80,741	100.00	.017
	25500	NONPROFIT MEDICAL OR DENTAL	RPTL	486	11	36,972	36,972	100.00	.008
	26000	PRE-1902 SPECIAL EXEMPTIONS	SPECIAL ACTS		4	734,653	734,653	100.00	.152
	2610_	VETERANS ORGANIZATION	RPTL	452	61	31,719	27,377	86.31	.006
	26400	VOLUNTEER FIRE COMP OR DEPT	RPTL	464(2)	11	198,624	6,727	3.39	.001
	26500	NYC INST OF ARTS & SCIENCE	RPTL	424	5	25,777	25,777	100.00	.005
	27350	CEMETERY - PRIVATE	RPTL	446	207	2,040,733	2,040,733	100.00	.423
	29150	OPERA HOUSE	RPTL	426	2	819,162	819,162	100.00	.170
	2945_	MUSIC ACADEMY: POP > 175,000	RPTL	434	6	344,355	344,355	100.00	.071
	29500	PERFORMING ARTS BUILDINGS	RPTL	427	10	750,625	750,625	100.00	.156
	29650	SOLDIER MONUMENT CORPORATN	RPTL	442	6	5,509	5,509	100.00	.001
	49200	THEATER CORP:ACT OF CONGRESS	RPTL	432	11	35,378	35,378	100.00	.007
	GROUP E TOTAL				13,537		71,135,537		14.739

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 3.69 CLASS 2 - 36.13 CLASS 3 - 45.00 CLASS 4 - 41.27

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2024 ASSESSMENT ROLLS

PAGE B.219

GROUP	PROPERTY TAX EXEMPTION:		LAW REFERENCE:		NUMBER OF EXEMPTIONS	TOTAL EQUALIZED VALUE OF EXEMPT PCLS	TOTAL EQUALIZED VALUE OF EXEMPTIONS	PERCENT OF VALUE EXEMPT	PCT OF TOTAL COUNTY EXEMPT VALUE
	CODE	DESCRIPTION	LAW	SECTION		(000)	(000)		
NEW YORK CITY (ALL 5 BOROUGHES)									
GROUP F:	INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY								
	14610	NY&NJ PORT AUTH-WORLD TRADE	MCK UCON L	6611	9	683,284	683,284	100.00	.142
	17000	NY&NJ PORT AUTH-INDUST DEVEL	MCK UCON L	7181	80	459,555	459,555	100.00	.095
	18020	MUNICIPAL INDUST DEVEL AGENCY	RPTL	412-a	269	16,505,354	16,481,967	99.86	3.415
	18180	NYS URBAN DEV CORP-NON HSNG	MCK UCON L	6272	259	11,751,293	11,751,293	100.00	2.435
	27250	RAILROAD - AMTRAK	U S PUB L	45-546b	20	1,470,734	1,470,734	100.00	.305
	27500	WATERWORKS CORP IN NYC	RPTL	485-d	110	207,211	207,211	100.00	.043
	47660	IND/COMM-NYC FINANCE CERTIF	RPTL	489-bbbb	3,429	17,588,547	7,514,241	42.72	1.557
	47900	AIR POLLUTION CONTROL FACLTY	RPTL	477-a	1	6,738	146	2.16	.000
	49000	ARENA USED BY NHL & NBA: NYC	RPTL	429	1	965,888	965,888	100.00	.200
	49530	INDUSTRIAL WASTE TREATMENT	RPTL	477	9	2,410,040	13,703	.57	.003
	GROUP F TOTAL				4,187		39,548,022		8.194
GROUP G:	URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS)								
	18040	URBAN RENEWAL: MUNICPL OWNED	GEN MUNY L	506	50	399,978	313,485	78.38	.065
	18080	MUNI HOUSNG AUTH: FED/MUNI \$	PUB HSNG L	52(3)&(5)	1,146	17,015,452	17,015,317	100.00	3.526
	18120	NYS HOUSING FINANCE AGENCY	P H FI L	45-a,b, 53	37	78,637	78,637	100.00	.016
	25800	LOW INCOME HOUSING IN NYC	RPTL	420-c	2,555	11,113,010	11,006,149	99.04	2.280
	28120	NONPROFIT HSNG-SPECIFIC USE	RPTL	422	33	308,826	308,826	100.00	.064
	4807_	MULTIPLE DWELLINGS:IMPROVMNT	RPTL	489	18,226	8,152,172	4,136,921	50.75	.857
	4810_	URBAN DEVEL ACTION AREA PROJ	GEN MUNY L	696	3,327	4,874,523	2,224,579	45.64	.461
	4854_	LTD DIVIDND HSNG CO:UDC SUB	P H FI L	93,97,556	22	304,182	304,182	100.00	.063
	4865_	LTD PROFIT HSNG CO:VARIOUS	P H FI L	33,556,654-a	272	9,739,213	9,736,106	99.97	2.017
	4866_	HOUSNG DEVEL FUND CO:UDC	P H FI L	577,654-a	214	1,730,805	1,730,805	100.00	.359
	4867_	REDEVELOP HSNG CO:FIRST EX	P H FI L	125 & 127	240	2,985,262	2,985,262	100.00	.619
	48743	LOW-INCM TURNKY/ENHCED HSNG	P H FI L	1106-h	3,090	11,389,716	10,455,270	91.80	2.166
	48800	NEW MULTIPLE DWELLINGS: NYC	RPTL	421-a	51,265	53,645,867	43,142,530	80.42	8.939
	GROUP G TOTAL				80,477		103,438,069		21.432
	CITY TOTALS				521,560		482,636,375		

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 3.69 CLASS 2 - 36.13 CLASS 3 - 45.00 CLASS 4 - 41.27

For more information concerning the data provided in this publication,
please contact:

New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 530-4520
Web Site: www.tax.ny.gov/research/property