

EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE

2002 COUNTY, CITY & TOWN ASSESSMENT ROLLS



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April 2004**

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New York State**

2002 County, City and Town Assessment Rolls

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EXEMPTIONS FROM REAL PROPERTY TAXATION IN NEW YORK STATE:

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INTRODUCTION

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

This report presents exemption data for 2002 assessment rolls based on submissions of property tax data by assessors and county property tax directors.² It covers town, city, and county (Tompkins and Nassau Counties) assessment rolls only; village rolls are not included.

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

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

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

The remainder of the report is organized as follows. The next section presents a summary of the latest (2002 assessment roll) statewide statistics on exempt property. The section immediately thereafter focuses on the relatively new School Tax Relief (STAR) exemption. Appendix A contains a list of abbreviations and definitions for terms used in the detailed tables that comprise Appendix B.

EXEMPTIONS ON 2002 ASSESSMENT ROLLS

Approximately 34 percent of the market value of real property in New York is exempt from taxation. Although the value of exempt property increased by approximately \$47 billion, or 9.6 percent, from the 2001 to the 2002 assessment rolls, the corresponding total value of real property in New York increased by more than 12.2 percent or about \$177 billion. Both of these changes explain the slight decrease in the share of exempt property from 34.4 percent in 2001 to 33.6 percent in 2002. This figure has changed little since 2000 (33.8 percent) when STAR exemptions were in the second stage of their phase-in for non-seniors. Had STAR exemptions been excluded from exempt value, the percent of real property value attributable to exemptions ages would have decreased from 26.1 in 2001 to 25.4 in 2002.

With the exception of the years in which the STAR exemption has been in place (1998 and after) value that is exempt has changed little since the early 1980s. In 1998, the first year in which STAR was granted to eligible senior citizens, exempt property increased from 28 percent to 30 percent of total value. In 1999, when STAR was first granted to non-seniors, exempt value increased again to approximately 32 percent of total property value. At the same time, the total number of wholly or partially exempt parcels increased significantly to more than 2.9 million in 1999 and more than 3.0 million in 2000, with over half of all parcels in both years receiving some type of exemption.

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

In prior years, roughly 1 out of every 5 parcels had benefited from some sort of exemption. However, with the last installment of the basic STAR exemption implemented in 2001 (\$30,000), STAR exemptions grew to nearly 2.9 million and the exempt value of property in New York increased to almost \$490 billion. As was the case with the growth in exempt parcels, the

exempt value growth from 2001 to 2002 was lower than in the period from 1997 to 2001. Even though, the value of exempt property rose by nearly \$50 billion to \$540 billion in 2002, this change reflects an overall growth in the value of property in New York during the period, rather than any substantial changes in exemption activity.

Figure 1 shows a breakdown of 2002 assessment roll exemptions according to type of ownership (public vs. private) and extent of exemption allowed (whole vs. partial). The overall proportions, which are similar to those seen in prior years, depend on whether one looks at the number of exempt parcels or exempt value.

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

However, in terms of exempt value, the publicly owned, wholly exempt property accounts for nearly half of all exempt value. Fully 46.8 percent falls in this category, with nearly all the remainder consisting of privately owned property which is split between the wholly exempt (14.7 percent) and the partially exempt (37.8 percent).

Approximately 80 percent of the individual exemptions granted annually resulted from state-mandated exemption provisions rather than local-option statutes (local governments are not permitted to reduce or rescind mandated exemptions). The STAR program accounted for by far the largest category of mandatory exemptions. In 2002, nearly 3.0 million qualified homeowners were granted almost \$132 billion of exempt value as a result of STAR, amounting to nearly 71 percent of all exemptions granted statewide.

The major local-option exemptions were those granted to senior citizens, to certain veterans, to various limited-profit housing companies, and to businesses that made eligible improvements to real property. These optional exemptions totaled \$34.9 billion in 2002, an increase of \$1.7 billion from the \$33.2 billion reported in 2001. While the exempt value increased for this group, the number of exemptions declined by more than 13,000 or about 1.8 percent since the last report. This decrease was the result of 11,000 fewer senior citizens exemptions from 2001 to 2002.

Figure 1. Distribution of Exemptions by Type of Ownership, 2002

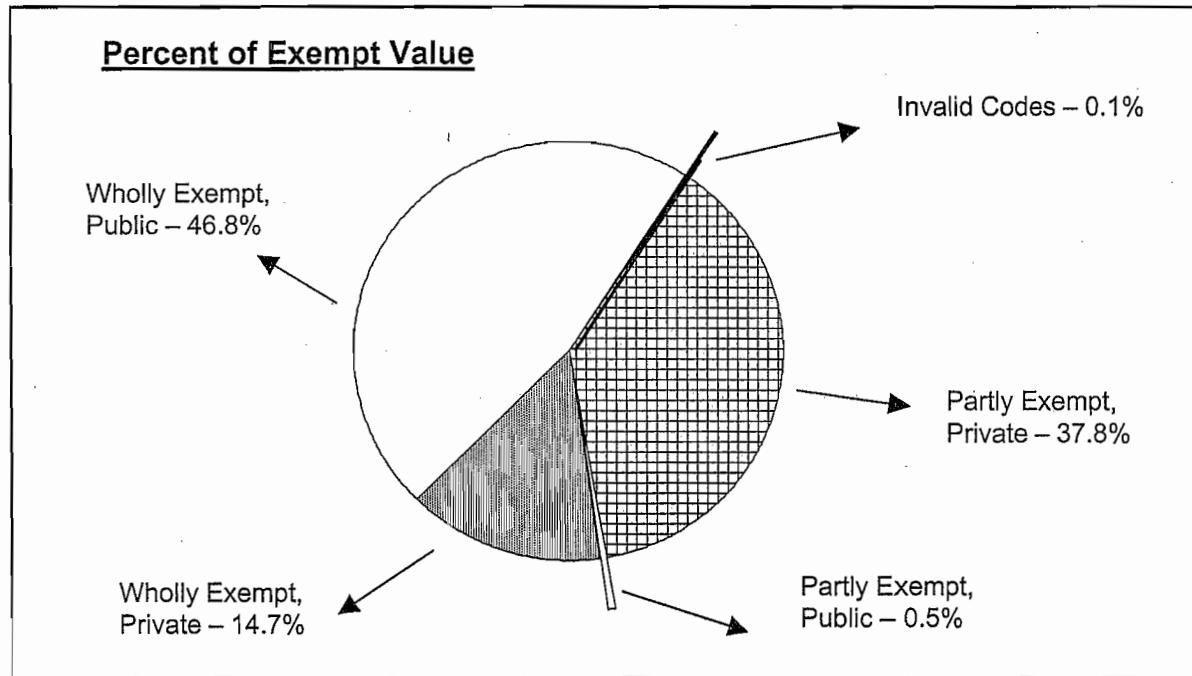
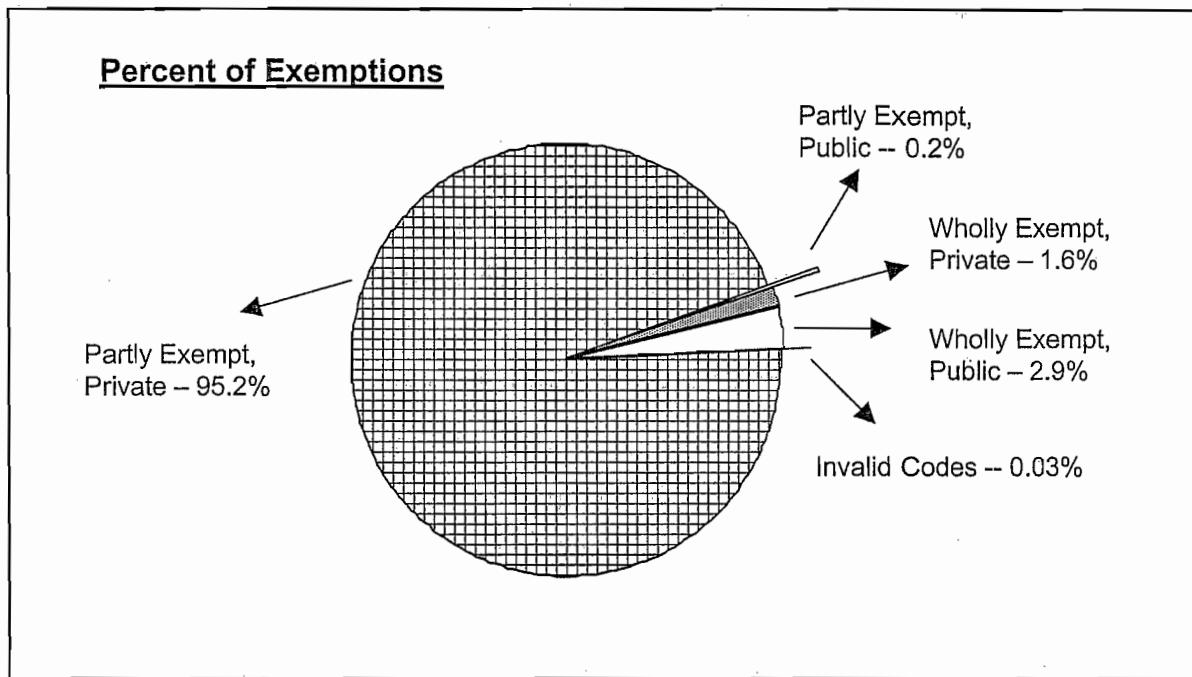


Table 1 shows the number of exemptions and equalized exempt value by major exemption category. The overwhelming majority of exemptions (92 percent) involve partially exempt property owned by certain individuals, primarily homeowners receiving STAR exemptions (about 71 percent), senior citizens (5.0 percent), and veterans (about 12 percent). However, only about 32 percent of the total exempt value is attributable to this category of exemptions. Nevertheless, the total exempt value of this group is greater than that of any other group shown in Table 1, with STAR exemptions causing substantial additions in recent years.

The second largest category in terms of exempt value is the general-purpose property owned by local government entities (excludes housing, some forest land, and certain other uses). Although such properties account for only about 2 percent of all exemptions, they comprised approximately 24 percent of the total value exempt. Other categories accounting for major shares of the total value exempt, but relatively few exemptions, included property owned by the United States and foreign governments and property owned by New York State.

Table 1
Real Property Tax Exemptions by Property Group, 2002 Assessment Rolls

| <u>Group</u> | <u>Number of Exemptions</u> | <u>Equalized Exempt Value (\$000)</u> |
|---|---------------------------------|---|
| A. Residential Property other than Multiple Dwellings Non-Residential Property Owned by Certain Individuals | 3,837,537 | 172,618,418 |
| B. Property of New York State Government and Agencies | 17,470 | 53,210,137 |
| C. Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts | 95,734 | 127,256,465 |
| D. Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes | 3,619 | 29,471,494 |
| E. Property of Private Community Service Organizations, Social Organizations, and Professional Societies | 65,246 | 72,308,404 |
| F. Industrial, Commercial, and Public Service Property | 23,143 | 44,733,631 |
| G. Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings) | 53,950 | 32,178,324 |
| H. Agricultural and Forest Property | 81,579 | 3,691,225 |
| Total, Valid Exemption Codes | 4,178,278 | 535,468,098 |
| Invalid Codes | 1,391 | 647,280 |
| TOTAL | 4,179,669 | 536,115,378 |

Across the state, total exempt value increased by 9.6 percent, from \$489 billion in 2001 to \$536 billion in 2002. In terms of exempt value, the most substantial change for any one exemption group, as shown in Table B4, Appendix B, was the \$16 billion or 10.3 percent increase in Group A (Residential Property other than Multiple Dwellings and Non-Residential Property Owned by Certain Individuals). Continued growth in the number of basic STAR exemptions (82,500 more in 2002), as well as a modest \$1.8 billion increase in the exempt value of enhanced STAR exemption, accounted for almost \$13 billion of the \$16 billion increase in the exempt value of this group.

Meanwhile, the 17.8 percent increase in the exempt value of Group D (Property of U.S. and Foreign Governments and Agencies, International or Interstate Agencies, and Indian Tribes) was the largest relative change for any exemption group. The \$4.5 billion increase from 2001 to 2002 was almost entirely explained by the \$4.1 billion increased value of the 36 parcels in New York used by the New York and New Jersey Port Authority as an air terminal.

The exempt value changes in the remaining groups ranged from a 12.9 percent increase for Group F (Industrial, Commercial, and Public Service Property) to a 6.6 percent increase for Group C (Property of Municipal Governments and Agencies, School Districts, BOCES, and Special Districts). The \$5.1 billion increase in the exempt value of Group F was largely the result of three exemptions: a \$2.7 billion increase for Municipal Industrial Development Agencies (Real Property Tax Law (RPTL) Section 412-a), a \$1.0 billion increase in the Industrial and Commercial Properties Certified by the New York City Department of Finance exemption (RPTL Section 489-bbbb), and a \$1.0 billion increase for Nuclear Generating Facilities (RPTL Section 485). Almost half or \$1.3 billion of the municipal industrial development agency exempt value increase occurred in the Town of Scriba (Oswego County). However, after contacting the municipality, it was discovered that the increase was actually the result of parcels that should have been coded as the exemption for nuclear generating facilities (RPTL Section 485) and will be correctly coded as such on subsequent rolls. Other municipalities with large increases in the value of municipal industrial agency exemptions include the Town of Bethlehem (Albany County) with a \$220 million increase and the Town of Islip (Suffolk County) with a \$170 million increase. Meanwhile, the Town of Cortlandt was solely responsible for the \$1.0 billion increase in the nuclear generating facilities exemption (RPTL Section 485). In addition to the \$400 million exemption of the Indian Point 3 Plant on the 2001 assessment rolls, Indian Point Plants 1 and 2, valued at almost \$1.0 billion, were included in this exemption for the 2002 rolls.

Even though the exempt value in Group D experienced the least amount of relative change (6.6 percent) of any of the exemption groups, the exempt value of the group still

increased by \$7.9 billion – the second largest absolute change of any of the exemption groups. Some of the larger increases included: the \$560 million increase in city-owned property in the City of Yonkers (Westchester County), the \$450 million and \$230 million increases in school district property for the Suffolk County towns of Brookhaven and Islip, and the \$230 million increase in county-owned property in Mount Pleasant (Westchester County).

The exempt value changes for the remaining groups ranged from 7.9 percent in Group E (Property of Private Community Service Organizations, Social Organizations, and Professional Societies) to 10.3 percent in Group G (Urban Renewal Property, Public Housing, and Private Subsidized Housing (Multiple Dwellings)). These changes were moderately lower than the 12.2 percent increase in the total value of property in New York State that occurred from 2001 (\$1.4 trillion) to 2002 (\$1.6 trillion).

The 9.6 percent overall increase in exempt value varied somewhat among counties, but 63 percent of all counties had increases that were in the 0 percent to 10 percent range. Of the remaining 21 counties, 7 had decreases ranging from -0.3 percent to -3.26 percent, 9 had an increase of 10 percent to 20 percent, 2 had an increase of 20.1 to 30 percent, and 3 had an increase of more than 30 percent. Generally speaking, there was no single exemption or group of exemptions that was the primary cause for the 2001 to 2002 increases in county exempt values. In most cases, these exempt value increases were simply a reflection of the overall increase in the surrounding value of property occurring throughout New York State. Suffolk and Westchester counties are specific examples where exempt value changes in excess of 20 percent existed in conjunction with equally appreciating property values. However, there were a half-dozen counties where a single type of exemption was the motivating force behind significant changes in exempt values.

Oswego, Greene, and Lewis counties all had exempt value changes greater than 30 percent between the 2001 and 2002 assessment rolls. Oswego County's \$1.3 billion or 69 percent increase in exempt value was the direct result of the exemption for the nuclear electric generating facilities in the Town of Scriba, while Greene County's \$220 million exempt value increase (63 percent) was primarily caused by three invalidly-coded parcels in the Town of Athens valued at approximately \$140 million. The inclusion of the \$85 million natural gas plant in the municipal industrial agency exemptions (Real Property Tax Law Section 412-a) for the Town of Croghan was the driving force for Lewis County's \$110 million or 48 percent increase in exempt value.

At the other end of the spectrum, Clinton, Monroe, and Oneida counties experienced decreases in exempt value that were largely due to individual exemptions in a specific town

within the county. For Clinton County, the \$61 million decrease in the value of USA Defense property (State Law Section 59-g) in the Town of Plattsburgh provided more than enough explanation for the \$50 million (3.2 percent) exempt value decrease in the county from 2001 to 2002. The 2002 revaluation of property in the Town of Henrietta resulted in a \$160 million decrease in the value of non-profit educational organizations (RPTL Section 420-a) and an overall town-wide decrease in exempt value of approximately \$265 million. This figure is nearly identical to the \$263 million or 3.0 percent decrease experienced in Monroe County from 2001 to 2002. Lastly, the \$100 million (2.9 percent) decrease in Oneida County's exempt value was largely attributable to the \$75 million decrease in value of New York State property (RPTL Section 404(1)) in the Town of Marcy.

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

For the first time since the publication of this report, Oswego County with almost 47 percent of its property exempt attained the second-highest ranking for this measure. The previously mentioned \$1.3 billion exemption of nuclear electric generating facilities in the Town of Scriba explains Oswego County's rise to this position. Had it not been for the exemption of these facilities, Oswego County's share of exempt value would have been 27 percent and more similar to the 2001 value of 29 percent.

For the 2000 assessment rolls, St. Lawrence County had ranked first in this regard, with almost half of its property exempt, including substantial amounts of wholly exempt property owned by the New York State Power Authority and the St. Lawrence Seaway Development Corporation. This exemption situation continued in 2002, but the growth of exempt value in Tompkins (2001) and Oswego (2002) resulted in St. Lawrence dropping to the third-highest ranking. Other important contributors to relatively high levels of exempt value in the county were wholly exempt land owned by other state entities, municipal industrial development agencies, and educational institutions. Four assessing units in St. Lawrence County had significant portions of their property value effectively removed from the tax rolls (Waddington, 72 percent; Massena, 71 percent; Potsdam, 51 percent; and the City of Ogdensburg, 73 percent).

With nearly 90 percent of its property exempt, the Town of Ashford in Cattaraugus County had the highest rank for this measure among New York State towns. This situation is largely the result of the very high value of the wholly exempt West Valley nuclear disposal site. The

previously mentioned \$1.3 billion exemption of nuclear electric generating facilities in the Town of Scriba resulted in their attaining the second-highest ranking in this category with only a slightly lower share of exempt value than Ashford. Following closely with 87 percent of its property exempt, the Town of Romulus in Seneca County had the third-highest ranking primarily due to a 2001 conversion of the Seneca Army Depot to the Five Points Correctional Facility. Because of the Fort Drum Army Base, the Town of LeRay (Jefferson County) has historically ranked either second or third for this measure, but the recent developments in the towns of Scriba and Romulus have caused its position to drop to the fourth-highest ranking. However, it is still among the four towns with 84 percent or more of its property exempt.

Nine of the state's 62 cities had tax bases that were reduced by at least 50 percent as a result of exempt property in 2002. In addition to the already mentioned Ogdensburg, the cities of Dunkirk, Geneva, Hudson, Ithaca, Oneonta, Salamanca, Troy, and Watervliet all belong to this group. Prior to the 2001 rolls, the City of Dunkirk only had about one-quarter of its value exempt. However, the transfer of the Dunkirk Steam Plant to the Dunkirk Industrial Development Agency increased the city's exempt value by more than \$210 million and fully explained the doubling of the city's exempt percentage. Exempt property in the City of New York was somewhat less prevalent, comprising only about 35 percent of total value.

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

With the exception of Glen Cove in Nassau County, all of the state's cities had at least 15 percent of their tax bases exempt. Many towns had a much lower incidence of exemptions, with 35 having less than 5 percent of their assessment rolls in exempt property value. Among the towns with the lowest percentages of exempt value, two-thirds are in rural and forested areas.

Table 2
**Geographic Areas with Highest and Lowest Incidence of Exempt Value,
2002 Assessment Rolls**

A. TEN WITH HIGHEST INCIDENCE

| Counties | | Cities | | Towns | |
|----------------|---------------------------|---------------------|---------------------------|---------------------|---------------------------|
| | <u>Percent Exempt</u> | | <u>Percent Exempt</u> | | <u>Percent Exempt</u> |
| 1. Tompkins | 47.2% | Ogdensburg (St. L.) | 73.3% | Ashford (Cat.) | 87.5% |
| 2. Oswego | 46.9% | Ithaca (Tom.) | 71.6% | Scriba (Osw.) | 87.3% |
| 3. St Lawrence | 45.6% | Troy (Ren.) | 55.9% | Romulus (Sen.) | 86.9% |
| 4. Seneca | 42.6% | Watervliet (Alb.) | 55.2% | Le Ray (Jef.) | 84.4% |
| 5. Jefferson | 37.3% | Geneva (Ont.) | 53.3% | Alfred (All.) | 75.8% |
| 6. Cattaraugus | 35.5% | Hudson (Col.) | 53.3% | Marcy (One.) | 75.6% |
| 7. Niagara | 35.0% | Dunkirk (Cha.) | 52.6% | Waddington (St. L.) | 72.4% |
| 8. Oneida | 34.1% | Salamanca (Cat.) | 51.1% | Massena (St. L.) | 71.5% |
| 9. Clinton | 33.8% | Oneonta (Ots.) | 50.9% | Lewiston (Nia.) | 70.5% |
| 10. Allegany | 33.6% | Peekskill (Wes.) | 49.1% | Eaton (Mad.) | 60.8% |

B. TEN WITH LOWEST INCIDENCE

| Counties | | Cities | | Towns | |
|--------------|---------------------------|------------------------|---------------------------|-------------------|---------------------------|
| | <u>Percent Exempt</u> | | <u>Percent Exempt</u> | | <u>Percent Exempt</u> |
| 1. Hamilton | 7.6% | Glen Cove (Nas.) | 10.4% | Benson (Ham.) | 1.0% |
| 2. Putnam | 11.3% | Long Beach (Nas.) | 13.1% | Arietta (Ham.) | 1.9% |
| 3. Nassau | 12.0% | Lockport (Nia.) | 17.6% | Pittsfield (Ots.) | 2.8% |
| 4. Warren | 12.6% | Rye (Wes.) | 18.2% | Pulteney (Ste.) | 2.8% |
| 5. Rockland | 14.9% | Tonawanda (Eri.) | 20.4% | Keene (Ess.) | 2.8% |
| 6. Greene | 15.8% | Port Jervis (Ora.) | 21.3% | Putnam (Was.) | 2.9% |
| 7. Wayne | 16.3% | North Tonawanda (Nia.) | 23.1% | Inlet (Ham.) | 2.9% |
| 8. Schuyler | 16.5% | Mechanicville (Sar.) | 23.9% | Hope (Ham.) | 3.0% |
| 9. Ulster | 16.9% | Hornell (Ste.) | 24.1% | Wayne (Ste.) | 3.1% |
| 10. Delaware | 17.5% | Mt Vernon (Wes.) | 24.9% | Montague (Lew.) | 3.2% |

Table 3

**Exemptions for County Purposes: Counties Ranked by Percent of Full Value Exempt,
2002 Assessment Rolls***

| Rank | County | No. of Exemptions | Exempt Value (\$000) | Pct. Of Value Exempt | Rank | County | No. of Exemptions | Exempt Value (\$000) | Pct. Of Value Exempt |
|------|-------------|-------------------|----------------------|----------------------|------|-------------|-------------------|----------------------|----------------------|
| 1. | Tompkins | 6,965 | 3,475,390 | 47.18% | 30. | Genesee | 8,987 | 582,449 | 22.77% |
| 2. | Oswego | 12,951 | 3,285,938 | 46.91% | 31. | Ontario | 11,068 | 1,467,550 | 22.67% |
| 3. | St Lawrence | 11,543 | 3,014,913 | 45.57% | 32. | Suffolk | 126,184 | 48,805,002 | 22.48% |
| 4. | Seneca | 5,347 | 869,385 | 42.57% | 33. | Schenectady | 14,371 | 1,677,875 | 22.43% |
| 5. | Jefferson | 10,539 | 2,170,635 | 37.33% | 34. | Monroe | 60,310 | 8,430,694 | 21.88% |
| 6. | Cattaraugus | 10,381 | 1,478,925 | 35.48% | 35. | Livingston | 7,481 | 630,004 | 21.72% |
| 7. | Niagara | 23,071 | 4,038,566 | 34.99% | 36. | Dutchess | 20,817 | 5,562,554 | 21.50% |
| 8. | Oneida | 30,999 | 3,512,897 | 34.09% | 37. | Wyoming | 5,808 | 401,214 | 21.41% |
| 9. | Clinton | 8,540 | 1,468,860 | 33.79% | 38. | Tioga | 5,111 | 428,781 | 21.38% |
| 10. | Allegany | 6,170 | 675,800 | 33.65% | 39. | Fulton | 6,772 | 475,990 | 20.89% |
| 11. | Rensselaer | 15,762 | 2,513,569 | 30.38% | 40. | Orange | 26,645 | 5,685,148 | 20.72% |
| 12. | Albany | 26,894 | 6,079,515 | 27.94% | 41. | Chenango | 7,075 | 373,873 | 20.72% |
| 13. | Broome | 21,428 | 2,467,843 | 27.36% | 42. | Saratoga | 15,299 | 2,780,249 | 20.40% |
| 14. | Chautauqua | 11,484 | 1,862,193 | 27.26% | 43. | Sullivan | 9,600 | 1,087,319 | 18.70% |
| 15. | Onondaga | 46,889 | 6,489,658 | 27.16% | 44. | Yates | 4,348 | 285,166 | 18.65% |
| 16. | Erie | 108,510 | 12,163,435 | 26.57% | 45. | Columbia | 8,016 | 895,116 | 18.49% |
| 17. | Montgomery | 6,609 | 498,771 | 25.81% | 46. | Orleans | 5,022 | 276,854 | 18.37% |
| 18. | Otsego | 6,367 | 829,802 | 25.33% | 47. | Washington | 8,206 | 533,007 | 18.12% |
| 19. | Lewis | 4,396 | 348,165 | 25.28% | 48. | Delaware | 5,154 | 656,168 | 17.45% |
| 20. | Essex | 6,000 | 1,000,559 | 24.91% | 49. | Ulster | 16,159 | 2,061,387 | 16.86% |
| 21. | Franklin | 3,286 | 646,270 | 24.85% | 50. | Schuyler | 2,707 | 130,565 | 16.46% |
| 22. | Schoharie | 4,486 | 432,807 | 24.18% | 51. | Wayne | 10,593 | 703,929 | 16.32% |
| 23. | Cortland | 5,150 | 454,430 | 24.16% | 52. | Greene | 5,135 | 569,482 | 15.84% |
| 24. | Madison | 8,001 | 791,805 | 24.13% | 53. | Rockland | 17,796 | 4,959,965 | 14.87% |
| 25. | Herkimer | 7,516 | 746,875 | 23.33% | 54. | Warren | 6,630 | 759,668 | 12.56% |
| 26. | Westchester | 44,104 | 37,770,092 | 23.17% | 55. | Nassau | 94,050 | 21,818,212 | 11.96% |
| 27. | Steuben | 12,080 | 1,085,446 | 23.11% | 56. | Putnam | 7,079 | 1,322,127 | 11.30% |
| 28. | Chemung | 9,832 | 848,678 | 23.05% | 57. | Hamilton | 1,021 | 128,885 | 7.60% |
| 29. | Cayuga | 10,924 | 774,349 | 22.81% | | | | | |

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

Table 4

**Exemptions for County Purposes: Cities Ranked by Percent of Full Value Exempt
2002 Assessment Rolls**

| Rank | City | No. of Exemptions | Exempt Value (\$000) | Pct. Of Value Exempt | Rank | City | No. of Exemptions | Exempt Value (\$000) | Pct. of Value Exempt |
|------|---------------|-------------------|----------------------|----------------------|------|---------------|-------------------|----------------------|----------------------|
| 1. | Ogdensburg | 1,088 | 537,083 | 73.25% | 32. | Kingston | 1,885 | 487,844 | 35.91% |
| 2. | Ithaca | 1,042 | 2,181,912 | 71.57% | 33. | Schenectady | 5,383 | 734,115 | 35.41% |
| 3. | Troy | 3,443 | 1,335,255 | 55.92% | 34. | New York City | 580,149 | 205,405,765 | 34.70% |
| 4. | Watervliet | 752 | 302,642 | 55.17% | 35. | Yonkers | 8,089 | 6,708,942 | 34.51% |
| 5. | Geneva | 1,391 | 334,256 | 53.28% | 36. | Gloversville | 1,711 | 149,335 | 34.47% |
| 6. | Hudson | 773 | 188,008 | 53.26% | 37. | Sara. Springs | 1,786 | 884,399 | 34.19% |
| 7. | Dunkirk | 1,156 | 326,423 | 52.63% | 38. | Rochester | 13,123 | 2,376,933 | 33.54% |
| 8. | Salamanca | 1,175 | 90,075 | 51.10% | 39. | Corning | 1,192 | 207,688 | 32.67% |
| 9. | Oneonta | 655 | 302,554 | 50.91% | 40. | White Plains | 1,887 | 3,110,862 | 31.56% |
| 10. | Peekskill | 1,107 | 1,102,544 | 49.06% | 41. | Batavia | 1,652 | 212,130 | 31.42% |
| 11. | Oswego | 1,922 | 562,145 | 48.94% | 42. | Amsterdam | 1,990 | 147,826 | 31.00% |
| 12. | Syracuse | 11,064 | 3,283,593 | 48.84% | 43. | New Rochelle | 2,716 | 3,348,707 | 30.68% |
| 13. | Plattsburgh | 1,397 | 487,442 | 46.55% | 44. | Binghamton | 4,358 | 494,812 | 30.44% |
| 14. | Albany | 8,232 | 2,853,914 | 46.40% | 45. | Cohoes | 1,415 | 162,579 | 29.77% |
| 15. | Poughkeepsie | 1,682 | 962,778 | 45.99% | 46. | Canandaigua | 779 | 195,511 | 29.31% |
| 16. | Little Falls | 541 | 104,361 | 44.53% | 47. | Newburgh | 1,187 | 238,578 | 28.89% |
| 17. | Rensselaer | 782 | 172,896 | 42.99% | 48. | Sherrill | 448 | 47,587 | 27.80% |
| 18. | Fulton | 1,294 | 207,890 | 42.55% | 49. | Glens Falls | 1,167 | 221,981 | 27.24% |
| 19. | Olean | 1,582 | 294,956 | 41.52% | 50. | Lackawanna | 2,956 | 154,721 | 27.23% |
| 20. | Rome | 4,766 | 548,088 | 41.50% | 51. | Beacon | 1,015 | 218,454 | 26.64% |
| 21. | Niagara Falls | 6,412 | 877,384 | 41.35% | 52. | Oneida | 1,045 | 127,106 | 25.88% |
| 22. | Jamestown | 1,573 | 425,893 | 41.27% | 53. | Mt Vernon | 1,712 | 1,223,556 | 24.89% |
| 23. | Johnstown | 1,012 | 147,456 | 40.31% | 54. | Hornell | 970 | 56,462 | 24.10% |
| 24. | Cortland | 1,158 | 255,175 | 39.53% | 55. | Mechanicville | 460 | 40,899 | 23.89% |
| 25. | Norwich | 629 | 103,835 | 39.27% | 56. | No. Tonawanda | 3,765 | 284,422 | 23.13% |
| 26. | Middletown | 1,563 | 587,485 | 38.42% | 57. | Port Jervis | 821 | 65,563 | 21.29% |
| 27. | Buffalo | 25,657 | 3,268,712 | 38.27% | 58. | Tonawanda | 2,332 | 113,749 | 20.36% |
| 28. | Elmira | 2,908 | 331,673 | 37.84% | 59. | Rye | 721 | 1,054,804 | 18.25% |
| 29. | Auburn | 2,910 | 375,864 | 37.77% | 60. | Lockport | 1,837 | 130,424 | 17.62% |
| 30. | Utica | 7,435 | 597,458 | 36.30% | 61. | Long Beach | 1,302 | 428,048 | 13.13% |
| 31. | Watertown | 2,292 | 344,872 | 35.95% | 62. | Glen Cove | 1,228 | 355,192 | 10.41% |

Table 5

**Exemptions for County Purposes: Towns with Over 50 Percent Full Value Exempt,
2002 Assessment Rolls**

| Rank | Town | Number of Exemptions | Exempt Value (\$000) | Percent of Value Exempt |
|-------------|--------------|---------------------------------|---------------------------------|------------------------------------|
| 1. | Ashford | 318 | 517,194 | 87.51% |
| 2. | Scriba | 592 | 1,811,134 | 87.27% |
| 3. | Romulus | 434 | 501,771 | 86.94% |
| 4. | Le Ray | 516 | 1,010,191 | 84.38% |
| 5. | Alfred | 283 | 247,025 | 75.79% |
| 6. | Marcy | 780 | 826,928 | 75.56% |
| 7. | Waddington | 268 | 200,636 | 72.37% |
| 8. | Massena | 1369 | 1,256,522 | 71.50% |
| 9. | Lewiston | 1626 | 1,575,496 | 70.51% |
| 10. | Eaton | 559 | 191,948 | 60.82% |
| 11. | Verona | 858 | 267,214 | 56.86% |
| 12. | Harpersfield | 120 | 90,298 | 55.13% |
| 13. | Dannemora | 279 | 97,915 | 54.77% |
| 14. | Groveland | 313 | 97,171 | 54.68% |
| 15. | Caneadea | 247 | 60,410 | 52.99% |
| 16. | Herkimer | 904 | 262,344 | 52.11% |
| 17. | Hamilton | 532 | 167,309 | 52.03% |
| 18. | Sweden | 798 | 501,854 | 51.81% |
| 19. | Potsdam | 1190 | 348,895 | 51.23% |
| 20. | Oswego | 526 | 180,930 | 50.75% |
| 21. | Sharon | 340 | 70,442 | 50.68% |
| 22. | Ithaca | 917 | 790,459 | 50.43% |
| 23. | Junius | 263 | 54,976 | 50.36% |

LOCAL-OPTION EXEMPTIONS

Local-Option Exemption Impacts

Statewide, the value of local-option exemptions comprised approximately 11 percent of total exempt value. However, Tables 6, 7, and 8 show a wide range of values among counties, cities, and towns. For example, county local-option percentages varied from 20.6 percent in Fulton County to 2.8 percent in Tompkins County.

The STAR exemption program continued to have a significant effect on the shares of municipal exempt value that were comprised of local-option exemptions. In 1997, the percentage of total exempt value represented by local-option exemptions among counties ranged from a low of 2.2 percent (Clinton County) to a high of 38.4 percent (Fulton County). The

comparable range on the 2002 assessment rolls was from 2.8 percent (Tompkins County) to 20.6 percent (Fulton County). This downward trend has been due primarily to the phasing-in of the mandatory STAR program.

The combined effects of four types of local option exemptions provided much of the reason for Fulton County's top ranking. Local-option veterans' exemptions and exemptions for persons aged sixty-five years or more accounted for 8.2 percent of the county's exempt value. Relatively high values for the property of various non-profit organizations exempt under Section 420-b of the Real Property Tax Law (RPTL) comprised another 5 percent. An additional 5 percent resulted from exemptions provided to commercial and industrial properties under RPTL Section 485-b (Business Investment Property Outside New York City) and RPTL Section 485-e (Property Improvements in Empire Zones). In second and third places were Saratoga County (17 percent local option exempt value) and Herkimer County (16 percent local option exempt value).

As wide as the variation for local-option exemptions was for counties, the range was even greater for cities and towns. The percentage of total exempt value attributable to local-option exemptions ranged from a high of 58 percent in the Town of Fenner (Madison County) to the Town of Moira in Franklin County which had no local option exemptions at all. The primary reason for Fenner's first-place ranking was its recent exemption of 15 wind towers exempt as Private Solar/Wind Energy properties (RPTL Section 487). The \$21 million added exempt value increased their share of local-option exemptions from 10.4 percent in 2001 to 58.2 percent in 2002. From 1998 to 2001, the Town of Piercefield in St. Lawrence County held this highest ranking because of a large share of property owned by the Boy Scouts of America. This property was exempt due to ownership by a non-profit organization and represented 49 percent of the town's exempt value. With Fenner's rise to the first-place ranking for this measure, Piercefield drops to the second-place ranking.

Even though local-option exemptions among New York's cities and towns ranged from zero percent to 58 percent of total exempt value, the vast majority of municipalities had less than 20 percent. As can be seen from Table 8, in more than 9 out of every 10 municipalities, local-option exemptions accounted for less than 20 percent of the total exempt value. In comparison, before the introduction of the basic STAR exemption on the 1999 assessment rolls, about 3 out of every 4 municipalities had local-option percentages of 20 percent or less.

Table 6
**Geographic Areas with Highest and Lowest Incidence of Local-Option Exempt Value,
2002 Assessment Rolls**
A. TEN WITH HIGHEST INCIDENCE

| Counties | | Cities | | Towns | |
|----------------|------------------------------|----------------------|------------------------------|-----------------------|------------------------------|
| | Percent Local- Option* | | Percent Local- Option* | | Percent Local- Option* |
| 1. Fulton | 20.6% | Sara. Springs (Sar.) | 37.9% | Fenner (Mad.) | 58.2% |
| 2. Saratoga | 16.5% | Johnstown (Ful.) | 37.5% | Piercefield (St. L.) | 51.5% |
| 3. Herkimer | 15.5% | Little Falls (Her.) | 32.0% | Shelter Island (Suf.) | 44.7% |
| 4. Cayuga | 14.8% | Cohoes (Alb.) | 21.2% | Norwich (Che.) | 42.9% |
| 5. Hamilton | 14.0% | Auburn (Cay.) | 21.1% | Wethersfield (Wyo.) | 40.2% |
| 6. Erie | 12.8% | Lackawanna (Eri.) | 21.1% | Chautauqua (Cha.) | 38.7% |
| 7. Genesee | 12.5% | Glen Cove (Nas.) | 19.0% | St. Armand (Ess.) | 38.0% |
| 8. Onondaga | 12.5% | Gloversville (Ful.) | 18.6% | Rhinebeck (Dut.) | 35.2% |
| 9. Greene | 12.2% | Tonawanda (Eri.) | 17.8% | Madison (Mad.) | 35.0% |
| 10. Livingston | 12.1% | Corning (Ste.) | 14.4% | Darien (Gen.) | 34.7% |

B. TEN WITH LOWEST INCIDENCE

| Counties | | Cities | | Towns | |
|-----------------|------------------------------|---------------------|------------------------------|-----------------------|------------------------------|
| | Percent Local- Option* | | Percent Local- Option* | | Percent Local- Option* |
| 1. Tompkins | 2.8% | Ithaca (Tom.) | 0.8% | Moira (Fra.) | 0.0% |
| 2. Delaware | 3.1% | Jamestown (Cha.) | 2.6% | Fort Covington (Fra.) | 0.2% |
| 3. Allegany | 3.8% | Peekskill (Wes.) | 2.9% | Westville (Fra.) | 0.2% |
| 4. Seneca | 4.6% | Cortland (Cor.) | 3.3% | Brandon (Fra.) | 0.3% |
| 5. Franklin | 4.6% | White Plains (Wes.) | 3.3% | Romulus (Sen.) | 0.4% |
| 6. St. Lawrence | 5.0% | Ogdensburg (St. L.) | 3.4% | Le Ray (Jef.) | 0.5% |
| 7. Schuyler | 5.1% | Geneva (Ont.) | 4.3% | Ashford (Cat.) | 0.6% |
| 8. Cortland | 5.7% | Watervliet (Alb.) | 4.5% | Scriba (Osw.) | 0.6% |
| 9. Wyoming | 5.9% | Dunkirk (Cha.) | 4.8% | Franklin (Del.) | 0.6% |
| 10. Oswego | 6.0% | Olean (Cat.) | 4.9% | Bangor (Fra.) | 0.7% |

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

Table 7

**Exempt Value Attributable to Local Option, Counties Ranked by Percent of Exempt Value,
2002 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 | 196,358 | 953,557 | 20.6% | 30. | Chemung | 134,831 | 1,589,158 | 8.5% |
| 2. | Saratoga | 747,879 | 4,522,033 | 16.5% | 31. | Essex | 114,337 | 1,352,053 | 8.5% |
| 3. | Herkimer | 204,322 | 1,321,267 | 15.5% | 32. | Broome | 345,340 | 4,190,148 | 8.2% |
| 4. | Cayuga | 214,226 | 1,451,115 | 14.8% | 33. | Lewis | 47,725 | 584,071 | 8.2% |
| 5. | Hamilton | 27,737 | 198,565 | 14.0% | 34. | Suffolk | 5,586,774 | 68,405,838 | 8.2% |
| 6. | Erie | 2,487,500 | 19,436,599 | 12.8% | 35. | Schoharie | 57,514 | 707,585 | 8.1% |
| 7. | Genesee | 137,442 | 1,096,583 | 12.5% | 36. | Steuben | 158,384 | 2,006,464 | 7.9% |
| 8. | Onondaga | 1,254,080 | 10,020,825 | 12.5% | 37. | Wayne | 119,246 | 1,534,951 | 7.8% |
| 9. | Greene | 119,429 | 980,924 | 12.2% | 38. | Chautauqua | 232,225 | 3,020,360 | 7.7% |
| 10. | Livingston | 138,527 | 1,140,575 | 12.1% | 39. | Ontario | 174,498 | 2,338,667 | 7.5% |
| 11. | Columbia | 170,056 | 1,415,289 | 12.0% | 40. | Sullivan | 122,366 | 1,666,191 | 7.3% |
| 12. | Monroe | 1,672,485 | 13,949,059 | 12.0% | 41. | Westchester | 4,053,015 | 55,569,492 | 7.3% |
| 13. | Schenectady | 353,356 | 2,956,956 | 11.9% | 42. | Jefferson | 205,858 | 2,878,418 | 7.2% |
| 14. | Putnam | 312,561 | 2,707,389 | 11.5% | 43. | Tioga | 60,587 | 878,645 | 6.9% |
| 15. | Orange | 983,312 | 8,589,434 | 11.4% | 44. | Niagara | 396,271 | 5,892,431 | 6.7% |
| 16. | Rensselaer | 424,480 | 3,719,160 | 11.4% | 45. | Yates | 33,745 | 508,359 | 6.6% |
| 17. | Nassau | 4,915,794 | 44,150,960 | 11.1% | 46. | Cattaraugus | 131,683 | 2,161,463 | 6.1% |
| 18. | Washington | 117,121 | 1,052,272 | 11.1% | 47. | Clinton | 123,267 | 2,054,069 | 6.0% |
| 19. | Albany | 911,833 | 8,390,750 | 10.9% | 48. | Oswego | 255,040 | 4,261,241 | 6.0% |
| 20. | Ulster | 379,845 | 3,550,318 | 10.7% | 49. | Wyoming | 46,142 | 775,832 | 5.9% |
| 21. | Oneida | 540,880 | 5,413,449 | 10.0% | 50. | Cortland | 46,494 | 818,030 | 5.7% |
| 22. | Orleans | 61,967 | 625,143 | 9.9% | 51. | Schuyler | 15,252 | 297,654 | 5.1% |
| 23. | Dutchess | 797,519 | 8,428,771 | 9.5% | 52. | St. Lawrence | 192,384 | 3,879,307 | 5.0% |
| 24. | Rockland | 865,447 | 9,147,035 | 9.5% | 53. | Franklin | 46,827 | 1,017,501 | 4.6% |
| 25. | Otsego | 126,349 | 1,352,080 | 9.3% | 54. | Seneca | 52,807 | 1,157,804 | 4.6% |
| 26. | Chenango | 73,304 | 798,488 | 9.2% | 55. | Allegany | 39,851 | 1,057,858 | 3.8% |
| 27. | Madison | 124,553 | 1,361,706 | 9.1% | 56. | Delaware | 33,954 | 1,101,421 | 3.1% |
| 28. | Warren | 120,570 | 1,326,572 | 9.1% | 57. | Tompkins | 113,238 | 4,062,018 | 2.8% |
| 29. | Montgomery | 79,928 | 922,872 | 8.7% | | | | | |

Table 8
**City/Town Distribution of Exempt Value Attributable to Local-Option Exemptions:
2002 Assessment Rolls**

| <u>Percent of Value in Local Option Exemptions</u> | <u>Number of Cities/Towns</u> | <u>Percent of Cities/Towns</u> |
|--|-----------------------------------|------------------------------------|
| 0 - 9.9 | 611 | 61.5% |
| 10 - 19.9 | 335 | 33.7% |
| 20 - 29.9 | 31 | 3.1% |
| 30 - 39.9 | 12 | 1.2% |
| 40 or more | 5 | 0.5% |

“STAR” STATE-FUNDED EXEMPTION

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

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

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

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

Additionally, the STAR exemption is adjusted for the cities of Buffalo, New York, Rochester, Syracuse, and Yonkers to account for the school district being fiscally dependent on

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

There were nearly 620,000 "enhanced" STAR exemptions and more than 2.3 million "basic" STAR exemptions reported on 2002 assessment rolls, and they totaled approximately \$131.7 billion in exempt value. These totals represented 24.6 percent of the exempt value and 70.8 percent of all exemptions in New York's cities and towns.

The 2002 STAR exempt value represented an 11 percent increase from the \$118.8 billion shown on the 2001 rolls. This moderate increase demonstrated the maturity of the exemption program and the 2001 completion of the three-year phase-in of the maximum exempt value. Also moderating the increase was the overall decrease in the number of "enhanced" STAR exemptions from the 2000 high of approximately 662, 000 exemptions to about 640,000 in 2001 and to nearly 620,000 in 2002. These decreases were most likely the result of a sale of the property to non-qualifying homeowners or an increase in the incomes of senior citizen property owners that made them no longer qualified for the "enhanced" exemption. This explanation corresponds with the most recent increase shown in the number of "basic" STAR exemptions, i.e. by approximately 82,500 or 3.7 percent, which can not be completely explained by new initial applications that are due to new construction or a belated awareness of the exemption. The corresponding exempt values for the "basic" STAR exemption were \$82.7 billion in 2001 and \$93.8 billion in 2002.

Although the downward trend in the number of "enhanced" STAR exemptions was evident from 2000 to 2002, the future New York State demographic patterns indicate that an increasing number of taxpayers in the higher age brackets will tend to increase participation in this exemption, as well as the senior citizen exemption (RPTL Section 467). However, the fiscal impact of the higher participation rates predicted for these two exemption programs should be marginally offset by the decline in the number of veterans qualifying under RPTL Section 458, since eligibility for that exemption is primarily confined to older veterans who served in World War II and the Korean War.

APPENDIX A

Explanation of Codes and Terms Used

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

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

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

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

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

4. **Number of Exemptions:** Total number of exemptions of the type in question (whole or partial). Will not equal the number of exempt parcels since a given parcel may have multiple exemptions.
5. **Wholly Exempt:** Exemptions which provide full relief from taxes levied for all taxing purposes. Includes the assumption, for tables other than B3, that invalid or incomplete exemption codes beginning with 1 or 2 indicate wholly exempt property.
6. **Partly Exempt:** Exemptions which are limited in amount, duration, or taxing purpose. Includes the assumption, for tables other than B3, that invalid or incomplete exemption codes beginning with 3 or 4 indicate partially exempt property.
7. **Total Equalized Value (000):** Total assessed value of all parcels on assessment roll divided by the decimal representation of the appropriate state equalization rate. For the 2002 assessment rolls, the market value standard for equalization rates was January 1, 2002. 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. **2002 Eq. Rate:** The state equalization rate, or class equalization rates.
11. **Invalid Exemption Codes:** Reported exemption codes which are neither currently valid nor were previously valid. Expressed as a percent of the total number of exemptions coded.
12. **Incomplete Exemption Codes:** Reported exemption codes which were previously, but are not currently, valid. Expressed as a percent of the total number of exemptions coded.
13. **Exempt for County Purposes:** Exemptions coded with a five-digit number ending in 0, 1, 2, or 5.
14. **Exempt for City/Town Purposes:** Exemptions coded with a five-digit number ending in 0, 1, 3, or 6.
15. **Exempt for School Purposes:** Exemptions coded with a five-digit number ending in 0, 4, 5, or 6.
16. **Pct. of Total Parcels Exempt:** Number of exempt parcels divided by the total number of parcels, expressed as a percentage.
17. **Pct. of All Exem. in Cnty.:** The number of exemptions of the type in question divided by the total number of exemptions in the county, expressed as a percentage.
18. **Exempt Value as a Pct. of Total Value:** Table B3 -- Equalized value of exemptions of each type divided by total equalized value, expressed as a percentage.

A.3

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

Abbreviations Used**Legal References:**

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

Other Abbreviations:

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

Other Abbreviations (continued):

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

Other Abbreviations (continued):

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

APPENDIX B

Detailed Exemption Data, by County and Municipality

Table

- B.1 County Level Summary of Exemptions, 2002 Assessment Rolls
- B.2 Municipal Summary of Exemptions, 2002 Assessment Rolls (No longer available in this report; however, it is available on the Internet or by request.)
- B.3 County Level Summary of Exemptions, by Type, 2002 Assessment Rolls
- B.4 Statewide Summary of Exemptions, by Property Group and Exemption Code, 2002 Assessment Rolls
- B.5 Summary of Exemptions, by County, Property Group, and Exemption Code, 2002 Assessment Rolls

TABLE B.1

County Level Summary of Exemptions, 2002 Assessment Rolls

Pages B.4 – B.5

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS, 2002 ASSESSMENT ROLLS

PAGE B.4

| COUNTY CODE | COUNTY NAME | NUMBER OF PARCELS | NUMBER OF EXEMPT PARCELS | PCT OF TOTAL PCLS EXEMPT | NUMBER OF EXEMPTIONS: WHOLLY EXEMPT | NUMBER OF EXEMPTIONS: PARTIALLY EXEMPT | TOTAL EQUALIZED VAL (000) | INVALID EXEMPT CODES |
|-------------|---------------|-------------------|--------------------------|--------------------------|-------------------------------------|--|---------------------------|----------------------|
| 01 | ALBANY | 109,327 | 67,881 | 62.09 | 4,457 | 84,198 | 21,762,348 | 0.11% |
| 02 | ALLEGANY | 32,938 | 14,215 | 43.16 | 1,404 | 16,643 | 2,008,427 | 0.24% |
| 03 | BROOME | 86,039 | 50,165 | 58.30 | 2,464 | 65,542 | 9,020,911 | 0.20% |
| 04 | CATTARAUGUS | 49,338 | 23,390 | 47.41 | 2,107 | 28,867 | 4,168,660 | 0.03% |
| 05 | CAYUGA | 38,546 | 22,942 | 59.52 | 1,291 | 29,062 | 3,394,221 | 0.00% |
| 06 | CHAUTAUQUA | 91,857 | 40,270 | 43.84 | 3,877 | 42,864 | 6,831,732 | 0.23% |
| 07 | CHEMUNG | 39,159 | 23,152 | 59.12 | 1,347 | 29,852 | 3,681,334 | 0.03% |
| 08 | CHENANGO | 30,612 | 15,448 | 50.46 | 1,068 | 18,722 | 1,804,683 | 0.11% |
| 09 | CLINTON | 36,334 | 19,682 | 54.17 | 1,053 | 25,468 | 4,347,193 | 0.02% |
| 10 | COLUMBIA | 34,626 | 16,888 | 48.77 | 1,173 | 21,405 | 4,842,015 | 0.09% |
| 11 | CORTLAND | 21,736 | 12,262 | 56.41 | 933 | 14,687 | 1,880,740 | 0.04% |
| 12 | DELAWARE | 42,474 | 14,572 | 34.31 | 1,076 | 17,192 | 3,759,291 | 0.70% |
| 13 | DUTCHESS | 104,867 | 63,485 | 60.54 | 3,018 | 76,410 | 25,867,690 | 0.04% |
| 14 | ERIE | 361,823 | 236,282 | 65.30 | 15,498 | 309,979 | 45,770,493 | 0.00% |
| 15 | ESSEX | 35,943 | 12,789 | 35.58 | 1,419 | 14,930 | 4,017,016 | 0.06% |
| 16 | FRANKLIN | 30,903 | 13,276 | 42.96 | 1,113 | 14,116 | 2,600,303 | 0.23% |
| 17 | FULTON | 33,578 | 15,488 | 46.13 | 975 | 19,981 | 2,279,089 | 0.00% |
| 18 | GENESEE | 27,446 | 18,097 | 65.94 | 1,059 | 22,867 | 2,557,913 | 0.14% |
| 19 | GREENE | 36,827 | 12,613 | 34.25 | 804 | 15,802 | 3,595,018 | 0.19% |
| 20 | HAMILTON | 13,260 | 2,291 | 17.28 | 337 | 2,648 | 1,694,992 | 0.13% |
| 21 | HERKIMER | 41,059 | 18,433 | 44.89 | 1,250 | 22,434 | 3,200,860 | 0.32% |
| 22 | JEFFERSON | 55,020 | 23,503 | 42.72 | 2,130 | 28,890 | 5,814,229 | 0.01% |
| 23 | LEWIS | 22,767 | 9,117 | 40.04 | 841 | 10,735 | 1,377,084 | 0.01% |
| 24 | LIVINGSTON | 27,846 | 17,444 | 62.64 | 839 | 21,593 | 2,900,480 | 0.00% |
| 25 | MADISON | 35,840 | 19,672 | 54.89 | 1,599 | 23,389 | 3,282,041 | 0.01% |
| 26 | MONROE | 256,476 | 184,010 | 71.75 | 9,322 | 224,197 | 38,524,445 | 0.00% |
| 27 | MONTGOMERY | 24,922 | 14,133 | 56.71 | 1,133 | 17,494 | 1,932,668 | 0.01% |
| 28 | NASSAU | 419,199 | 302,606 | 72.19 | 10,921 | 371,791 | 182,394,866 | 0.01% |
| 29 | NIAGARA | 91,613 | 57,324 | 62.57 | 2,836 | 73,262 | 11,541,703 | 0.00% |
| 30 | ONEIDA | 104,226 | 62,203 | 59.68 | 4,570 | 82,487 | 10,304,659 | 0.04% |
| 31 | ONONDAGA | 175,308 | 118,705 | 67.71 | 4,853 | 152,844 | 23,896,993 | 0.03% |
| 32 | ONTARIO | 46,311 | 27,727 | 59.87 | 1,530 | 34,241 | 6,472,586 | 0.01% |
| 33 | ORANGE | 129,716 | 76,940 | 59.31 | 4,269 | 91,810 | 27,440,719 | 0.03% |
| 34 | ORLEANS | 20,007 | 11,893 | 59.44 | 618 | 14,656 | 1,507,103 | 0.20% |
| 35 | OSWEGO | 58,639 | 31,610 | 53.91 | 1,712 | 40,230 | 7,005,391 | 0.01% |
| 36 | OTSEGO | 37,946 | 16,848 | 44.40 | 1,314 | 19,891 | 3,276,365 | 0.11% |
| 37 | PUTNAM | 43,159 | 25,379 | 58.80 | 1,597 | 28,777 | 11,695,294 | 0.01% |
| 38 | RENSSELAER | 62,865 | 37,972 | 60.40 | 2,027 | 49,038 | 8,274,004 | 0.01% |
| 39 | ROCKLAND | 84,990 | 61,750 | 72.66 | 2,553 | 74,373 | 33,362,577 | 0.01% |
| 40 | ST LAWRENCE | 63,904 | 30,561 | 47.82 | 2,545 | 36,641 | 6,615,586 | 0.04% |
| 41 | SARATOGA | 88,169 | 52,123 | 59.12 | 2,434 | 62,977 | 13,626,221 | 0.03% |
| 42 | SCHENECTADY | 56,934 | 37,685 | 66.19 | 1,546 | 49,201 | 7,482,100 | 0.01% |
| 43 | SCHOHARIE | 22,093 | 9,624 | 43.56 | 655 | 12,070 | 1,790,187 | 0.01% |
| 44 | SCHUYLER | 12,197 | 6,221 | 51.00 | 531 | 7,564 | 793,136 | 0.06% |
| 45 | SENECA | 17,257 | 10,342 | 59.93 | 701 | 12,984 | 2,042,458 | 0.08% |
| 46 | STEUBEN | 54,374 | 29,107 | 53.53 | 1,986 | 36,354 | 4,695,856 | 0.13% |
| 47 | SUFFOLK | 573,598 | 354,953 | 61.88 | 26,928 | 420,291 | 217,111,079 | 0.00% |
| 48 | SULLIVAN | 63,711 | 19,580 | 30.73 | 1,938 | 23,133 | 5,815,048 | 0.06% |
| 49 | TIOGA | 25,056 | 14,379 | 57.39 | 765 | 17,522 | 2,005,503 | 0.08% |
| 50 | TOMPKINS | 33,183 | 20,311 | 61.21 | 1,877 | 22,671 | 7,366,687 | 0.00% |
| 51 | ULSTER | 83,918 | 43,470 | 51.80 | 2,256 | 54,063 | 12,229,868 | 0.04% |
| 52 | WARREN | 44,650 | 17,961 | 40.23 | 1,368 | 21,573 | 6,047,860 | 0.09% |
| 53 | WASHINGTON | 33,444 | 17,221 | 51.49 | 966 | 22,355 | 2,942,104 | 0.01% |
| 54 | WAYNE | 42,091 | 27,145 | 64.49 | 1,417 | 33,177 | 4,313,771 | 0.02% |
| 55 | WESTCHESTER | 252,856 | 167,987 | 66.44 | 10,413 | 190,127 | 163,014,384 | 0.04% |
| 56 | WYOMING | 22,826 | 13,020 | 57.04 | 767 | 15,840 | 1,873,870 | 0.03% |
| 57 | YATES | 15,408 | 7,715 | 50.07 | 528 | 10,181 | 1,528,778 | 0.01% |
| 65 | NEW YORK CITY | 975,311 | 484,901 | 49.72 | 28,757 | 685,676 | 591,925,793 | 0.00% |
| | STATE-TOTALS | 5,476,522 | 3,176,763 | 58.01 | 190,765 | 3,987,767 | 1,593,308,425 | 0.03% |

TABLE B1

COUNTY LEVEL SUMMARY OF EXEMPTIONS (CONT'D)

PAGE B.5

| COUNTY CODE | EXEMPT FOR COUNTY PURPOSES COUNT | EXEMPT FOR COUNTY PURPOSES EQ VAL (000) | PCT OF EQUAL VAL | EXEMPT FOR CITY/TOWN PURPOSES COUNT | EXEMPT FOR CITY/TOWN PURPOSES EQ VAL (000) | PCT OF EQUAL VAL | EXEMPT FOR SCHOOL PURPOSES COUNT | EXEMPT FOR SCHOOL PURPOSES EQ VAL (000) | PCT OF EQUAL VAL |
|-------------|----------------------------------|---|------------------|-------------------------------------|--|------------------|----------------------------------|---|------------------|
| 01 | 26,894 | 6,079,515 | 27.94 | 26,709 | 5,995,955 | 27.55 | 73,535 | 7,817,243 | 35.92 |
| 02 | 6,170 | 675,800 | 33.65 | 5,827 | 652,004 | 32.46 | 14,642 | 1,008,210 | 50.20 |
| 03 | 21,428 | 2,467,843 | 27.36 | 20,041 | 2,432,870 | 26.97 | 54,037 | 3,950,762 | 43.80 |
| 04 | 10,381 | 1,478,925 | 35.48 | 9,571 | 1,440,527 | 34.56 | 24,934 | 2,054,478 | 49.28 |
| 05 | 10,924 | 774,349 | 22.81 | 10,609 | 764,354 | 22.52 | 25,235 | 1,374,716 | 40.50 |
| 06 | 11,484 | 1,862,193 | 27.26 | 12,204 | 1,849,674 | 27.07 | 42,089 | 2,962,206 | 43.36 |
| 07 | 9,832 | 848,678 | 23.05 | 9,724 | 846,549 | 23.00 | 23,819 | 1,489,430 | 40.46 |
| 08 | 7,075 | 373,873 | 20.72 | 6,491 | 325,980 | 18.06 | 16,184 | 724,346 | 40.14 |
| 09 | 8,540 | 1,468,860 | 33.79 | 8,482 | 1,464,995 | 33.70 | 21,164 | 1,966,642 | 45.24 |
| 10 | 8,016 | 895,116 | 18.49 | 8,003 | 891,874 | 18.42 | 18,903 | 1,326,873 | 27.40 |
| 11 | 5,150 | 454,430 | 24.16 | 4,921 | 443,593 | 23.59 | 13,027 | 778,320 | 41.38 |
| 12 | 5,154 | 656,168 | 17.45 | 5,561 | 645,784 | 17.18 | 15,213 | 1,049,651 | 27.92 |
| 13 | 20,817 | 5,562,554 | 21.50 | 20,800 | 5,525,134 | 21.36 | 66,694 | 8,057,528 | 31.15 |
| 14 | 108,510 | 12,163,435 | 26.57 | 140,265 | 12,754,100 | 27.87 | 257,188 | 17,696,548 | 38.66 |
| 15 | 6,000 | 1,000,559 | 24.91 | 6,084 | 1,003,736 | 24.99 | 13,378 | 1,310,181 | 32.62 |
| 16 | 3,286 | 646,270 | 24.85 | 3,756 | 648,952 | 24.96 | 13,917 | 1,001,922 | 38.53 |
| 17 | 6,772 | 475,990 | 20.89 | 6,908 | 477,405 | 20.95 | 16,611 | 897,821 | 39.39 |
| 18 | 8,987 | 582,449 | 22.77 | 8,714 | 571,977 | 22.36 | 19,898 | 1,025,833 | 40.10 |
| 19 | 5,135 | 569,482 | 15.84 | 5,108 | 553,310 | 15.39 | 13,381 | 903,850 | 25.14 |
| 20 | 1,021 | 128,885 | 7.60 | 1,174 | 132,793 | 7.83 | 2,310 | 184,267 | 10.87 |
| 21 | 7,516 | 746,875 | 23.33 | 7,411 | 743,107 | 23.22 | 19,348 | 1,257,880 | 39.30 |
| 22 | 10,539 | 2,170,635 | 37.33 | 9,091 | 2,164,007 | 37.22 | 24,718 | 2,797,707 | 48.12 |
| 23 | 4,396 | 348,165 | 25.28 | 3,829 | 313,428 | 22.76 | 9,370 | 528,265 | 38.36 |
| 24 | 7,481 | 630,004 | 21.72 | 7,480 | 628,632 | 21.67 | 19,267 | 1,070,655 | 36.91 |
| 25 | 8,001 | 791,805 | 24.13 | 7,757 | 782,053 | 23.83 | 21,281 | 1,307,152 | 39.83 |
| 26 | 60,310 | 8,430,694 | 21.88 | 90,758 | 9,048,267 | 23.49 | 196,640 | 13,046,565 | 33.87 |
| 27 | 6,609 | 498,771 | 25.81 | 6,470 | 492,533 | 25.48 | 15,176 | 871,164 | 45.08 |
| 28 | 94,050 | 21,818,212 | 11.96 | 94,208 | 21,749,694 | 11.92 | 313,982 | 37,043,157 | 20.31 |
| 29 | 23,071 | 4,038,566 | 34.99 | 21,468 | 3,982,854 | 34.51 | 60,325 | 5,618,098 | 48.68 |
| 30 | 30,999 | 3,512,897 | 34.09 | 27,774 | 3,405,020 | 33.04 | 66,675 | 5,005,487 | 48.57 |
| 31 | 46,889 | 6,489,658 | 27.16 | 68,635 | 6,952,078 | 29.09 | 131,124 | 9,331,119 | 39.05 |
| 32 | 11,068 | 1,467,550 | 22.67 | 10,979 | 1,490,901 | 23.03 | 30,052 | 2,247,418 | 34.72 |
| 33 | 26,645 | 5,685,148 | 20.72 | 25,740 | 5,550,659 | 20.23 | 80,869 | 8,059,638 | 29.37 |
| 34 | 5,022 | 276,854 | 18.37 | 5,275 | 277,072 | 18.38 | 12,637 | 586,071 | 38.89 |
| 35 | 12,951 | 3,285,938 | 46.91 | 12,326 | 3,258,032 | 46.51 | 33,740 | 4,087,300 | 58.35 |
| 36 | 6,367 | 829,802 | 25.33 | 5,774 | 815,501 | 24.89 | 17,564 | 1,306,912 | 39.89 |
| 37 | 7,079 | 1,322,127 | 11.30 | 7,085 | 1,315,996 | 11.25 | 25,948 | 2,501,412 | 21.39 |
| 38 | 15,762 | 2,513,569 | 30.38 | 15,430 | 2,483,775 | 30.02 | 41,657 | 3,508,865 | 42.41 |
| 39 | 17,796 | 4,959,965 | 14.87 | 17,796 | 4,999,522 | 14.99 | 64,252 | 8,737,076 | 26.19 |
| 40 | 11,543 | 3,014,913 | 45.57 | 11,027 | 2,987,592 | 45.16 | 31,671 | 3,757,492 | 56.80 |
| 41 | 15,299 | 2,780,249 | 20.40 | 15,583 | 2,779,794 | 20.40 | 55,211 | 4,251,758 | 31.20 |
| 42 | 14,371 | 1,677,875 | 22.43 | 14,004 | 1,647,324 | 22.02 | 40,036 | 2,680,735 | 35.83 |
| 43 | 4,486 | 432,807 | 24.18 | 4,363 | 404,112 | 22.57 | 10,434 | 647,074 | 36.15 |
| 44 | 2,707 | 130,565 | 16.46 | 2,078 | 113,454 | 14.30 | 6,534 | 277,324 | 34.97 |
| 45 | 5,347 | 869,385 | 42.57 | 5,349 | 869,880 | 42.59 | 11,544 | 1,134,232 | 55.53 |
| 46 | 12,080 | 1,085,446 | 23.11 | 10,287 | 1,064,697 | 22.67 | 31,551 | 1,915,030 | 40.78 |
| 47 | 126,184 | 48,805,002 | 22.48 | 125,585 | 48,603,944 | 22.39 | 371,824 | 60,979,528 | 28.09 |
| 48 | 9,600 | 1,087,319 | 18.70 | 9,565 | 1,085,483 | 18.67 | 20,090 | 1,589,069 | 27.33 |
| 49 | 5,111 | 428,781 | 21.38 | 4,832 | 419,163 | 20.90 | 15,038 | 826,828 | 41.23 |
| 50 | 6,965 | 3,475,390 | 47.18 | 6,246 | 3,460,299 | 46.97 | 21,773 | 4,003,926 | 54.35 |
| 51 | 16,159 | 2,061,387 | 16.86 | 16,177 | 2,039,014 | 16.67 | 46,364 | 3,317,945 | 27.13 |
| 52 | 6,630 | 759,668 | 12.56 | 6,949 | 769,813 | 12.73 | 18,963 | 1,246,748 | 20.61 |
| 53 | 8,206 | 533,007 | 18.12 | 8,029 | 533,989 | 18.15 | 19,278 | 987,887 | 33.58 |
| 54 | 10,593 | 703,929 | 16.32 | 10,292 | 712,683 | 16.52 | 29,395 | 1,477,620 | 34.25 |
| 55 | 44,104 | 37,770,092 | 23.17 | 63,748 | 39,691,788 | 24.35 | 173,386 | 53,919,483 | 33.08 |
| 56 | 5,808 | 401,214 | 21.41 | 5,810 | 409,934 | 21.88 | 14,152 | 745,021 | 39.76 |
| 57 | 4,348 | 285,166 | 18.65 | 4,354 | 287,363 | 18.80 | 9,067 | 488,845 | 31.98 |
| 65 | 714,433 | 199,369,195 | 33.68 | 714,433 | 199,369,195 | 33.68 | 645,175 | 195,584,481 | 33.04 |
| | 1,718,101 | 414,653,999 | 26.02 | 1,804,949 | 417,124,218 | 26.18 | 3,502,270 | 506,323,794 | 31.78 |

TABLE B.3

**County Level Summary of Exemptions, by Type,
2002 Assessment Rolls**

Pages B.9 – B.18

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | 109,327 | 21,762,348 | 67,881 | 2,397 | 3,733,767 | 2.70 | 17.157 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 2,060 | 1,407,668 | 2.32 | 6.468 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 453 | 8,581 | .51 | .039 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 83,745 | 3,235,497 | 94.35 | 14.867 |
| | INVALIDLY CODED EXEMPTIONS | | | | 106 | 5,230 | .12 | .024 |
| | COUNTY EXEMPTION TOTALS | | | | 88,761 | 8,390,743 | | 38.556 |
| 02 ALLEGANY | WHOLLY EXEMPT, PUBLICLY OWNED | 32,938 | 2,008,427 | 14,215 | 848 | 386,046 | 4.69 | 19.221 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 551 | 213,420 | 3.05 | 10.626 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 389 | 26,112 | 2.15 | 1.300 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 16,249 | 430,475 | 89.86 | 21.433 |
| | INVALIDLY CODED EXEMPTIONS | | | | 46 | 1,776 | .25 | .088 |
| | COUNTY EXEMPTION TOTALS | | | | 18,083 | 1,057,829 | | 52.670 |
| 03 BROOME | WHOLLY EXEMPT, PUBLICLY OWNED | 86,039 | 9,020,911 | 50,165 | 1,300 | 1,481,694 | 1.91 | 16.425 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,164 | 573,860 | 1.71 | 6.361 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 76 | 5,065 | .11 | .056 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 65,466 | 2,097,000 | 96.06 | 23.246 |
| | INVALIDLY CODED EXEMPTIONS | | | | 147 | 32,535 | .22 | .361 |
| | COUNTY EXEMPTION TOTALS | | | | 68,153 | 4,190,154 | | 46.449 |
| 04 CATTARAUGUS | WHOLLY EXEMPT, PUBLICLY OWNED | 49,338 | 4,168,660 | 23,390 | 1,392 | 1,060,893 | 4.49 | 25.449 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 715 | 245,937 | 2.31 | 5.900 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 310 | 36,139 | 1.00 | .867 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 28,556 | 818,249 | 92.16 | 19.629 |
| | INVALIDLY CODED EXEMPTIONS | | | | 11 | 216 | .04 | .005 |
| | COUNTY EXEMPTION TOTALS | | | | 30,984 | 2,161,434 | | 51.850 |
| 05 CAYUGA | WHOLLY EXEMPT, PUBLICLY OWNED | 38,546 | 3,394,221 | 22,942 | 772 | 441,398 | 2.54 | 13.004 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 519 | 132,934 | 1.71 | 3.917 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 85 | 3,896 | .28 | .115 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 28,977 | 872,872 | 95.47 | 25.716 |
| | INVALIDLY CODED EXEMPTIONS | | | | 0 | 0 | .00 | .000 |
| | COUNTY EXEMPTION TOTALS | | | | 30,353 | 1,451,100 | | 42.752 |
| 06 CHAUTAUQUA | WHOLLY EXEMPT, PUBLICLY OWNED | 91,857 | 6,831,732 | 40,270 | 2,214 | 1,147,128 | 4.73 | 16.791 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,663 | 503,305 | 3.55 | 7.367 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 136 | 14,919 | .29 | .218 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 42,701 | 1,337,492 | 91.20 | 19.578 |
| | INVALIDLY CODED EXEMPTIONS | | | | 107 | 17,510 | .23 | .256 |
| | COUNTY EXEMPTION TOTALS | | | | 46,821 | 3,020,354 | | 44.211 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | 39,159 | 3,681,334 | 23,152 | 746 | 499,330 | 2.39 | 13.564 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 601 | 208,791 | 1.93 | 5.672 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 148 | 1,695 | .47 | .046 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 29,704 | 878,429 | 95.17 | 23.862 |
| | INVALIDLY CODED EXEMPTIONS | | | | 11 | 905 | .04 | .025 |
| | COUNTY EXEMPTION TOTALS | | | | 31,210 | 1,589,150 | | 43.168 |
| 08 CHENANGO | WHOLLY EXEMPT, PUBLICLY OWNED | 30,612 | 1,804,683 | 15,448 | 567 | 167,030 | 2.86 | 9.255 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 496 | 62,753 | 2.50 | 3.477 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 482 | 47,511 | 2.43 | 2.633 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 18,240 | 499,027 | 92.09 | 27.652 |
| | INVALIDLY CODED EXEMPTIONS | | | | 22 | 22,152 | .11 | 1.228 |
| | COUNTY EXEMPTION TOTALS | | | | 19,807 | 798,473 | | 44.245 |
| 09 CLINTON | WHOLLY EXEMPT, PUBLICLY OWNED | 36,334 | 4,347,193 | 19,682 | 665 | 1,130,945 | 2.51 | 26.016 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 388 | 159,681 | 1.46 | 3.673 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 51 | 30,100 | .19 | .692 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 25,417 | 732,889 | 95.82 | 16.859 |
| | INVALIDLY CODED EXEMPTIONS | | | | 5 | 442 | .02 | .010 |
| | COUNTY EXEMPTION TOTALS | | | | 26,526 | 2,054,057 | | 47.250 |
| 10 COLUMBIA | WHOLLY EXEMPT, PUBLICLY OWNED | 34,626 | 4,842,015 | 16,888 | 644 | 341,522 | 2.85 | 7.053 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 529 | 255,646 | 2.34 | 5.280 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 4 | 2,253 | .02 | .047 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 21,397 | 813,951 | 94.69 | 16.810 |
| | INVALIDLY CODED EXEMPTIONS | | | | 22 | 1,887 | .10 | .039 |
| | COUNTY EXEMPTION TOTALS | | | | 22,596 | 1,415,259 | | 29.229 |
| 11 CORTLAND | WHOLLY EXEMPT, PUBLICLY OWNED | 21,736 | 1,880,740 | 12,262 | 668 | 313,247 | 4.27 | 16.656 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 265 | 69,473 | 1.70 | 3.694 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 216 | 15,133 | 1.38 | .805 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 14,471 | 418,176 | 92.60 | 22.235 |
| | INVALIDLY CODED EXEMPTIONS | | | | 7 | 1,986 | .04 | .106 |
| | COUNTY EXEMPTION TOTALS | | | | 15,627 | 818,015 | | 43.494 |
| 12 DELAWARE | WHOLLY EXEMPT, PUBLICLY OWNED | 42,474 | 3,759,291 | 14,572 | 627 | 399,566 | 3.41 | 10.629 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 449 | 129,482 | 2.44 | 3.444 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 105 | 19,200 | .57 | .511 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 17,087 | 539,211 | 92.87 | 14.343 |
| | INVALIDLY CODED EXEMPTIONS | | | | 131 | 13,947 | .71 | .371 |
| | COUNTY EXEMPTION TOTALS | | | | 18,399 | 1,101,406 | | 29.298 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 1,580 | 2,858,941 | 1.99 | 11.052 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,438 | 1,814,705 | 1.81 | 7.015 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 457 | 82,512 | .58 | .319 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 75,952 | 3,639,217 | 95.58 | 14.069 |
| | INVALIDLY CODED EXEMPTIONS | | | | 35 | 33,402 | .04 | .129 |
| | COUNTY EXEMPTION TOTALS | 104,867 | 25,867,690 | 63,485 | 79,462 | 8,428,777 | | 32.584 |
| 14 ERIE | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 11,388 | 7,488,351 | 3.50 | 16.361 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 4,108 | 2,094,630 | 1.26 | 4.576 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 11 | 21,050 | .00 | .046 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 309,965 | 9,830,657 | 95.23 | 21.478 |
| | INVALIDLY CODED EXEMPTIONS | | | | 6 | 1,900 | .00 | .004 |
| | COUNTY EXEMPTION TOTALS | 361,823 | 45,770,493 | 236,282 | 325,478 | 19,436,588 | | 42.465 |
| 15 ESSEX | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 925 | 694,610 | 5.65 | 17.292 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 494 | 168,765 | 3.02 | 4.201 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 25 | 704 | .15 | .018 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 14,905 | 487,069 | 91.11 | 12.125 |
| | INVALIDLY CODED EXEMPTIONS | | | | 11 | 893 | .07 | .022 |
| | COUNTY EXEMPTION TOTALS | 35,943 | 4,017,016 | 12,789 | 16,360 | 1,352,041 | | 33.658 |
| 16 FRANKLIN | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 619 | 412,324 | 4.06 | 15.857 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 494 | 172,792 | 3.24 | 6.645 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 214 | 7,916 | 1.41 | .304 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 13,867 | 424,439 | 91.06 | 16.323 |
| | INVALIDLY CODED EXEMPTIONS | | | | 35 | 20 | .23 | .001 |
| | COUNTY EXEMPTION TOTALS | 30,903 | 2,600,303 | 13,276 | 15,229 | 1,017,491 | | 39.130 |
| 17 FULTON | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 477 | 237,797 | 2.28 | 10.434 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 498 | 110,228 | 2.38 | 4.837 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 83 | 1,615 | .40 | .071 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 19,898 | 603,910 | 94.95 | 26.498 |
| | INVALIDLY CODED EXEMPTIONS | | | | 0 | 0 | .00 | .000 |
| | COUNTY EXEMPTION TOTALS | 33,578 | 2,279,089 | 15,488 | 20,956 | 953,550 | | 41.839 |
| 18 GENESEE | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 578 | 338,799 | 2.41 | 13.245 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 481 | 78,942 | 2.01 | 3.086 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 3 | 6,238 | .01 | .244 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 22,863 | 669,916 | 95.41 | 26.190 |
| | INVALIDLY CODED EXEMPTIONS | | | | 37 | 2,673 | .15 | .105 |
| | COUNTY EXEMPTION TOTALS | 27,446 | 2,557,913 | 18,097 | 23,962 | 1,096,568 | | 42.870 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 372 | 188,968 | 2.24 | 5.256 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 432 | 113,092 | 2.60 | 3.146 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 59 | 6,194 | .35 | .172 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 15,743 | 527,935 | 94.61 | 14.685 |
| | INVALIDLY CODED EXEMPTIONS | | | | 34 | 144,733 | .20 | 4.026 |
| | COUNTY EXEMPTION TOTALS | 36,827 | 3,595,018 | 12,613 | 16,640 | 980,922 | | 27.286 |
| 20 HAMILTON | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 247 | 49,827 | 8.26 | 2.940 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 90 | 44,421 | 3.01 | 2.621 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 3 | 66 | .10 | .004 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 2,645 | 103,858 | 88.49 | 6.127 |
| | INVALIDLY CODED EXEMPTIONS | | | | 4 | 395 | .13 | .023 |
| | COUNTY EXEMPTION TOTALS | 13,260 | 1,694,992 | 2,291 | 2,989 | 198,567 | | 11.715 |
| 21 HERKIMER | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 723 | 403,255 | 3.04 | 12.598 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 526 | 201,911 | 2.21 | 6.308 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 40 | 5,069 | .17 | .158 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 22,394 | 672,119 | 94.23 | 20.998 |
| | INVALIDLY CODED EXEMPTIONS | | | | 82 | 38,910 | .35 | 1.216 |
| | COUNTY EXEMPTION TOTALS | 41,059 | 3,200,860 | 18,433 | 23,765 | 1,321,264 | | 41.278 |
| 22 JEFFERSON | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,304 | 1,796,734 | 4.20 | 30.902 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 826 | 187,806 | 2.66 | 3.230 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 119 | 6,788 | .38 | .117 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 28,771 | 886,828 | 92.74 | 15.253 |
| | INVALIDLY CODED EXEMPTIONS | | | | 3 | 259 | .01 | .005 |
| | COUNTY EXEMPTION TOTALS | 55,020 | 5,814,229 | 23,503 | 31,023 | 2,878,415 | | 49.506 |
| 23 LEWIS | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 533 | 217,846 | 4.60 | 15.819 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 308 | 25,163 | 2.66 | 1.827 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 572 | 31,495 | 4.94 | 2.287 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 10,163 | 309,022 | 87.79 | 22.440 |
| | INVALIDLY CODED EXEMPTIONS | | | | 1 | 536 | .01 | .039 |
| | COUNTY EXEMPTION TOTALS | 22,767 | 1,377,084 | 9,117 | 11,577 | 584,062 | | 42.413 |
| 24 LIVINGSTON | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 490 | 359,408 | 2.18 | 12.391 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 349 | 57,262 | 1.56 | 1.974 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 26 | 9,194 | .12 | .317 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 21,566 | 714,145 | 96.14 | 24.622 |
| | INVALIDLY CODED EXEMPTIONS | | | | 1 | 550 | .00 | .019 |
| | COUNTY EXEMPTION TOTALS | 27,846 | 2,900,480 | 17,444 | 22,432 | 1,140,559 | | 39.323 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 1,045 | 401,360 | 4.18 | 12.229 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 554 | 249,376 | 2.22 | 7.598 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 212 | 17,197 | .85 | .524 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 23,177 | 693,756 | 92.74 | 21.138 |
| | INVALIDLY CODED EXEMPTIONS | | | | 3 | 9 | .01 | .000 |
| | COUNTY EXEMPTION TOTALS | 35,840 | 3,282,041 | 19,672 | 24,991 | 1,361,698 | | 41.489 |
| 26 MONROE | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 6,964 | 4,424,505 | 2.98 | 11.485 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 2,358 | 2,499,549 | 1.01 | 6.488 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 1 | 1,243 | .00 | .003 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 224,195 | 7,023,533 | 96.01 | 18.231 |
| | INVALIDLY CODED EXEMPTIONS | | | | 3 | 197 | .00 | .001 |
| | COUNTY EXEMPTION TOTALS | 256,476 | 38,524,445 | 184,010 | 233,521 | 13,949,027 | | 36.208 |
| 27 MONTGOMERY | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 664 | 190,233 | 3.56 | 9.843 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 469 | 187,686 | 2.52 | 9.711 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 67 | 5,561 | .36 | .288 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 17,427 | 539,395 | 93.55 | 27.909 |
| | INVALIDLY CODED EXEMPTIONS | | | | 1 | 2 | .01 | .000 |
| | COUNTY EXEMPTION TOTALS | 24,922 | 1,932,668 | 14,133 | 18,628 | 922,877 | | 47.752 |
| 28 NASSAU | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 7,889 | 8,035,547 | 2.06 | 4.406 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 3,025 | 4,884,671 | .79 | 2.678 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 0 | 0 | .00 | .000 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 371,780 | 31,217,958 | 97.14 | 17.116 |
| | INVALIDLY CODED EXEMPTIONS | | | | 20 | 12,781 | .01 | .007 |
| | COUNTY EXEMPTION TOTALS | 419,199 | 182,394,866 | 302,606 | 382,714 | 44,150,957 | | 24.206 |
| 29 NIAGARA | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,641 | 2,946,160 | 2.16 | 25.526 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,195 | 364,569 | 1.57 | 3.159 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 46 | 3,818 | .06 | .033 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 73,216 | 2,577,864 | 96.21 | 22.335 |
| | INVALIDLY CODED EXEMPTIONS | | | | 2 | 5 | .00 | .000 |
| | COUNTY EXEMPTION TOTALS | 91,613 | 11,541,703 | 57,324 | 76,100 | 5,892,416 | | 51.053 |
| 30 ONEIDA | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 2,819 | 2,039,213 | 3.24 | 19.789 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,751 | 904,506 | 2.01 | 8.778 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 795 | 34,609 | .91 | .336 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 81,692 | 2,433,866 | 93.80 | 23.619 |
| | INVALIDLY CODED EXEMPTIONS | | | | 35 | 1,232 | .04 | .012 |
| | COUNTY EXEMPTION TOTALS | 104,226 | 10,304,659 | 62,203 | 87,092 | 5,413,426 | | 52.534 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 ASSESSMENT ROLLS

PAGE B.14

| COUNTY | EXEMPTION TYPE: | TOTAL COUNTY PARCELS | TOTAL EQUALIZED VAL (000) | NUMBER OF PARCELS EXEMPT | NUMBER OF EXEMPTIONS | EQUALIZED EXEMPT VAL (000) | PCT OF EXEMPTIONS IN COUNTY | EXEMPT VALUE AS A PCT OF TOTAL VALUE |
|-------------|-----------------------------------|----------------------|---------------------------|--------------------------|----------------------|----------------------------|-----------------------------|--------------------------------------|
| 31 ONONDAGA | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 2,978 | 3,705,066 | 1.89 | 15.504 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,874 | 1,543,283 | 1.19 | 6.458 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 26 | 3,520 | .02 | .015 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 152,815 | 4,762,874 | 96.88 | 19.931 |
| | INVALIDLY CODED EXEMPTIONS | | | | 51 | 6,058 | .03 | .025 |
| | COUNTY EXEMPTION TOTALS | 175,308 | 23,896,993 | 118,705 | 157,744 | 10,020,801 | | 41.933 |
| 32 ONTARIO | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 874 | 948,107 | 2.44 | 14.648 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 656 | 321,522 | 1.83 | 4.967 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 0 | 0 | .00 | .000 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 34,239 | 1,068,727 | 95.72 | 16.512 |
| | INVALIDLY CODED EXEMPTIONS | | | | 2 | 295 | .01 | .005 |
| | COUNTY EXEMPTION TOTALS | 46,311 | 6,472,586 | 27,727 | 35,771 | 2,338,651 | | 36.132 |
| 33 ORANGE | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 2,743 | 3,188,289 | 2.85 | 11.619 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,526 | 1,293,020 | 1.59 | 4.712 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 276 | 87,661 | .29 | .320 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 91,528 | 3,962,027 | 95.24 | 14.439 |
| | INVALIDLY CODED EXEMPTIONS | | | | 34 | 58,418 | .04 | .213 |
| | COUNTY EXEMPTION TOTALS | 129,716 | 27,440,719 | 76,940 | 96,107 | 8,589,415 | | 31.302 |
| 34 ORLEANS | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 395 | 162,900 | 2.58 | 10.809 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 223 | 47,981 | 1.46 | 3.184 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 1 | 350 | .01 | .023 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 14,655 | 412,048 | 95.75 | 27.340 |
| | INVALIDLY CODED EXEMPTIONS | | | | 32 | 1,849 | .21 | .123 |
| | COUNTY EXEMPTION TOTALS | 20,007 | 1,507,103 | 11,893 | 15,306 | 625,128 | | 41.479 |
| 35 OSWEGO | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,048 | 2,808,198 | 2.50 | 40.086 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 664 | 137,428 | 1.58 | 1.962 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 363 | 29,473 | .87 | .421 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 39,866 | 1,286,048 | 95.04 | 18.358 |
| | INVALIDLY CODED EXEMPTIONS | | | | 4 | 77 | .01 | .001 |
| | COUNTY EXEMPTION TOTALS | 58,639 | 7,005,391 | 31,610 | 41,945 | 4,261,224 | | 60.828 |
| 36 OTSEGO | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 554 | 390,926 | 2.61 | .11.932 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 760 | 306,204 | 3.58 | 9.346 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 202 | 1,404 | .95 | .043 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 19,672 | 651,160 | 92.74 | 19.875 |
| | INVALIDLY CODED EXEMPTIONS | | | | 24 | 2,383 | .11 | .073 |
| | COUNTY EXEMPTION TOTALS | 37,946 | 3,276,365 | 16,848 | 21,212 | 1,352,077 | | 41.268 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 1,123 | 369,926 | 3.70 | 3.163 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 474 | 657,043 | 1.56 | 5.618 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 203 | 7,508 | .67 | .064 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 28,574 | 1,672,848 | 94.06 | 14.304 |
| | INVALIDLY CODED EXEMPTIONS | | | | 4 | 67 | .01 | .001 |
| | COUNTY EXEMPTION TOTALS | 43,159 | 11,695,294 | 25,379 | 30,378 | 2,707,392 | | 23.149 |
| 38 RENSSELAER | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,073 | 1,057,495 | 2.10 | 12.781 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 954 | 1,024,623 | 1.87 | 12.384 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 63 | 40,780 | .12 | .493 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 48,974 | 1,596,185 | 95.90 | 19.292 |
| | INVALIDLY CODED EXEMPTIONS | | | | 3 | 64 | .01 | .001 |
| | COUNTY EXEMPTION TOTALS | 62,865 | 8,274,004 | 37,972 | 51,067 | 3,719,147 | | 44.950 |
| 39 ROCKLAND | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,149 | 1,854,155 | 1.49 | 5.558 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,404 | 2,435,419 | 1.82 | 7.300 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 24 | 1,832 | .03 | .006 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 74,349 | 4,833,045 | 96.64 | 14.486 |
| | INVALIDLY CODED EXEMPTIONS | | | | 9 | 22,582 | .01 | .068 |
| | COUNTY EXEMPTION TOTALS | 84,990 | 33,362,577 | 61,750 | 76,935 | 9,147,033 | | 27.417 |
| 40 ST LAWRENCE | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,525 | 2,295,457 | 3.89 | 34.698 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,020 | 478,480 | 2.60 | 7.233 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 523 | 26,062 | 1.33 | .394 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 36,108 | 1,058,949 | 92.13 | 16.007 |
| | INVALIDLY CODED EXEMPTIONS | | | | 18 | 20,330 | .05 | .307 |
| | COUNTY EXEMPTION TOTALS | 63,904 | 6,615,586 | 30,561 | 39,194 | 3,879,278 | | 58.639 |
| 41 SARATOGA | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,633 | 1,732,295 | .250 | 12.713 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 800 | 659,358 | 1.22 | 4.839 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 52 | 15,501 | .08 | .114 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 62,904 | 2,113,219 | 96.17 | 15.509 |
| | INVALIDLY CODED EXEMPTIONS | | | | 23 | 1,649 | .04 | .012 |
| | COUNTY EXEMPTION TOTALS | 88,169 | 13,626,221 | 52,123 | 65,412 | 4,522,022 | | 33.186 |
| 42 SCHENECTADY | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 913 | 890,641 | 1.80 | 11.904 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 633 | 439,186 | 1.25 | 5.870 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 341 | 9,782 | .67 | .131 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 48,860 | 1,617,303 | 96.27 | 21.616 |
| | INVALIDLY CODED EXEMPTIONS | | | | 5 | 35 | .01 | .001 |
| | COUNTY EXEMPTION TOTALS | 56,934 | 7,482,100 | 37,685 | 50,752 | 2,956,947 | | 39.520 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 332 | 279,439 | 2.61 | 15.610 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 323 | 51,899 | 2.54 | 2.899 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 283 | 28,792 | 2.22 | 1.608 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 11,787 | 346,431 | 92.61 | 19.352 |
| | INVALIDLY CODED EXEMPTIONS | | | | 2 | 1,016 | .02 | .057 |
| | COUNTY EXEMPTION TOTALS | 22,093 | 1,790,187 | 9,624 | 12,727 | 707,577 | | 39.525 |
| 44 SCHUYLER | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 352 | 73,121 | 4.35 | 9.219 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 179 | 20,301 | 2.21 | 2.560 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 196 | 12,072 | 2.42 | 1.522 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 7,364 | 192,100 | 90.96 | 24.220 |
| | INVALIDLY CODED EXEMPTIONS | | | | 5 | 57 | .06 | .007 |
| | COUNTY EXEMPTION TOTALS | 12,197 | 793,136 | 6,221 | 8,096 | 297,651 | | 37.528 |
| 45 SENECA | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 499 | 718,452 | 3.64 | 35.176 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 202 | 49,526 | 1.47 | 2.425 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 8 | 1,459 | .06 | .071 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 12,976 | 387,947 | 94.74 | 18.994 |
| | INVALIDLY CODED EXEMPTIONS | | | | 11 | 399 | .08 | .020 |
| | COUNTY EXEMPTION TOTALS | 17,257 | 2,042,458 | 10,342 | 13,696 | 1,157,783 | | 56.686 |
| 46 STEUBEN | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 1,220 | 621,452 | 3.18 | 13.234 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 719 | 181,320 | 1.87 | 3.861 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 158 | 10,662 | .41 | .227 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 36,196 | 1,109,950 | 94.39 | 23.637 |
| | INVALIDLY CODED EXEMPTIONS | | | | 54 | 83,056 | .14 | 1.769 |
| | COUNTY EXEMPTION TOTALS | 54,374 | 4,695,856 | 29,107 | 38,347 | 2,006,440 | | 42.728 |
| 47 SUFFOLK | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 23,030 | 34,583,831 | 5.15 | 15.929 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 3,892 | 4,511,369 | .87 | 2.078 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 712 | 576,787 | .16 | .266 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 419,579 | 28,729,766 | 93.82 | 13.233 |
| | INVALIDLY CODED EXEMPTIONS | | | | 10 | 4,084 | .00 | .002 |
| | COUNTY EXEMPTION TOTALS | 573,598 | 217,111,079 | 354,953 | 447,223 | 68,405,837 | | 31.507 |
| 48 SULLIVAN | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 911 | 563,239 | 3.63 | 9.686 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,018 | 313,710 | 4.06 | 5.395 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 663 | 14,956 | 2.64 | .257 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 22,470 | 773,521 | 89.60 | 13.302 |
| | INVALIDLY CODED EXEMPTIONS | | | | 16 | 762 | .06 | .013 |
| | COUNTY EXEMPTION TOTALS | 63,711 | 5,815,048 | 19,580 | 25,078 | 1,666,188 | | 28.653 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | 25,056 | 2,005,503 | 14,379 | 387 | 264,605 | 2.11 | 13.194 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 378 | 74,136 | 2.07 | 3.697 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 115 | 5,610 | .63 | .280 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 17,406 | 533,168 | 95.11 | 26.585 |
| | INVALIDLY CODED EXEMPTIONS | | | | 15 | 1,127 | .08 | .056 |
| | COUNTY EXEMPTION TOTALS | | | | 18,301 | 878,646 | | 43.812 |
| 50 TOMPKINS | WHOLLY EXEMPT, PUBLICLY OWNED | 33,183 | 7,366,687 | 20,311 | 990 | 661,911 | 4.03 | 8.985 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 887 | 2,617,130 | 3.61 | 35.527 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 335 | 21,241 | 1.36 | .288 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 22,336 | 761,714 | 90.99 | 10.340 |
| | INVALIDLY CODED EXEMPTIONS | | | | 0 | 0 | .00 | .000 |
| | COUNTY EXEMPTION TOTALS | | | | 24,548 | 4,061,996 | | 55.140 |
| 51 ULSTER | WHOLLY EXEMPT, PUBLICLY OWNED | 83,918 | 12,229,868 | 43,470 | 1,004 | 883,056 | 1.78 | 7.221 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 1,252 | 683,492 | 2.22 | 5.589 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 154 | 21,516 | .27 | .176 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 53,907 | 1,955,782 | 95.68 | 15.992 |
| | INVALIDLY CODED EXEMPTIONS | | | | 25 | 6,458 | .04 | .053 |
| | COUNTY EXEMPTION TOTALS | | | | 56,342 | 3,550,304 | | 29.030 |
| 52 WARREN | WHOLLY EXEMPT, PUBLICLY OWNED | 44,650 | 6,047,860 | 17,961 | 884 | 415,307 | 3.85 | 6.867 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 484 | 228,676 | 2.11 | 3.781 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 42 | 9,038 | .18 | .149 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 21,531 | 672,615 | 93.76 | 11.122 |
| | INVALIDLY CODED EXEMPTIONS | | | | 22 | 932 | .10 | .015 |
| | COUNTY EXEMPTION TOTALS | | | | 22,963 | 1,326,568 | | 21.935 |
| 53 WASHINGTON | WHOLLY EXEMPT, PUBLICLY OWNED | 33,444 | 2,942,104 | 17,221 | 522 | 281,537 | 2.24 | 9.569 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 443 | 88,808 | 1.90 | 3.019 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 47 | 2,905 | .20 | .099 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 22,308 | 678,732 | 95.65 | 23.070 |
| | INVALIDLY CODED EXEMPTIONS | | | | 3 | 280 | .01 | .010 |
| | COUNTY EXEMPTION TOTALS | | | | 23,323 | 1,052,262 | | 35.766 |
| 54 WAYNE | WHOLLY EXEMPT, PUBLICLY OWNED | 42,091 | 4,313,771 | 27,145 | 930 | 439,043 | 2.69 | 10.178 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 487 | 99,403 | 1.41 | 2.304 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 0 | 0 | .00 | .000 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 33,175 | 996,257 | 95.88 | 23.095 |
| | INVALIDLY CODED EXEMPTIONS | | | | 9 | 245 | .03 | .006 |
| | COUNTY EXEMPTION TOTALS | | | | 34,601 | 1,534,948 | | 35.583 |

TABLE B3

COUNTY LEVEL SUMMARY OF EXEMPTIONS, BY TYPE, 2002 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 | | | | 7,569 | 23,174,687 | 3.77 | 14.216 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 2,843 | 11,594,685 | 1.42 | 7.113 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 168 | 85,501 | .08 | .052 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 189,952 | 20,618,472 | 94.69 | 12.648 |
| | INVALIDLY CODED EXEMPTIONS | | | | 75 | 96,160 | .04 | .059 |
| | COUNTY EXEMPTION TOTALS | 252,856 | 163,014,384 | 167,987 | 200,607 | 55,569,505 | | 34.089 |
| 56 WYOMING | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 352 | 144,028 | 2.12 | 7.686 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 415 | 138,824 | 2.50 | 7.408 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 13 | 1,554 | .08 | .083 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 15,827 | 491,278 | 95.27 | 26.217 |
| | INVALIDLY CODED EXEMPTIONS | | | | 6 | 124 | .04 | .007 |
| | COUNTY EXEMPTION TOTALS | 22,826 | 1,873,870 | 13,020 | 16,613 | 775,808 | | 41.401 |
| 57 YATES | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 296 | 101,329 | 2.76 | 6.628 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 232 | 87,895 | 2.17 | 5.749 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 27 | 409 | .25 | .027 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 10,153 | 317,037 | 94.81 | 20.738 |
| | INVALIDLY CODED EXEMPTIONS | | | | 1 | 1,686 | .01 | .110 |
| | COUNTY EXEMPTION TOTALS | 15,408 | 1,528,778 | 7,715 | 10,709 | 508,356 | | 33.252 |
| 65 NEW YORK CITY | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 14,528 | 124,033,302 | 2.03 | 20.954 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 14,229 | 30,736,244 | 1.99 | 5.193 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 64 | 1,364,557 | .01 | .231 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 685,612 | 43,235,092 | 95.97 | 7.304 |
| | INVALIDLY CODED EXEMPTIONS | | | | 0 | 0 | .00 | .000 |
| | COUNTY EXEMPTION TOTALS | 975,311 | 591,925,793 | 484,901 | 714,433 | 199,369,195 | | 33.682 |
| STATEWIDE TOTAL | WHOLLY EXEMPT, PUBLICLY OWNED | | | | 122,912 | 250,828,237 | 2.94 | 15.743 |
| | WHOLLY EXEMPT, PRIVATELY OWNED | | | | 67,767 | 78,943,987 | 1.62 | 4.955 |
| | PARTIALLY EXEMPT, PUBLICLY OWNED | | | | 10,247 | 2,832,807 | .25 | .178 |
| | PARTIALLY EXEMPT, PRIVATELY OWNED | | | | 3,977,352 | 202,863,054 | 95.16 | 12.732 |
| | INVALIDLY CODED EXEMPTIONS | | | | 1,391 | 647,276 | .03 | .041 |
| | STATE EXEMPTION TOTALS | 5,476,522 | 1,593,308,425 | 3,176,763 | 4,179,669 | 536,115,361 | | 33.648 |

TABLE B.4

**Statewide Summary of Exemptions, by Property Group and Exemption Code,
2002 Assessment Rolls**

Pages B.21 – B.32

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.21

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|---|----------------------------------|-------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|---|
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 24 | 7,430 | 7,430 | 100.00 | .001 | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 26,478 | 2,728,343 | 1,098,761 | 40.27 | .205 | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 128,977 | 37,525,259 | 11,357,543 | 30.27 | 2.119 | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 35,446 | 4,324,719 | 1,788,482 | 41.35 | .334 | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 203,097 | 44,608,973 | 4,252,761 | 9.53 | .793 | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 209,270 | 43,791,492 | 6,929,083 | 15.82 | 1.293 | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 30,696 | 8,848,727 | 740,975 | 8.37 | .138 | |
| 41200 | VETERANS-PURCHASE BY SUBSCR | RPTL | 458(2) | 17 | 3,872 | 574 | 14.82 | .000 | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 485 | 118,623 | 115,362 | 97.25 | .022 | |
| 41400 | CLERGY | RPTL | 460 | 4,171 | 1,315,428 | 101,909 | 7.75 | .019 | |
| 4166_ | VOL FIREFIGHTER-CERTAIN CNTYS | RPTL | 466-a | 835 | 237,532 | 2,928 | 1.23 | .001 | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 212,000 | 36,766,883 | 11,535,774 | 31.38 | 2.152 | |
| 4181_ | LIVING QUARTERS-SNRS/DISABLD | RPTL | 467-d | 2 | 1,207 | 233 | 19.30 | .000 | |
| 4182_ | CERTAIN LIVING QUARTERS | RPTL | 469 | 20 | 5,250 | 615 | 11.71 | .000 | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 503,281 | 75,767,242 | 33,376,513 | 44.05 | 6.226 | |
| 41836 | STAR - ENHANCED CERTAIN SD | RPTL | 425 | 114,319 | 46,775,145 | 4,538,574 | 9.70 | .847 | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 657 | 120,927 | 28,786 | 23.80 | .005 | |
| 41846 | STAR - ENHANCED: MFG CERTAIN SD | RPTL | 425 | 3 | 60 | 27 | 45.00 | .000 | |
| 41854 | STAR - BASIC | RPTL | 425 | 1,819,844 | 375,976,856 | 82,317,386 | 21.89 | 15.354 | |
| 41856 | STAR - BASIC CERTAIN SD | RPTL | 425 | 521,099 | 285,356,857 | 11,412,028 | 4.00 | 2.129 | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 1,171 | 161,932 | 33,004 | 20.38 | .006 | |
| 41866 | STAR - BASIC:MFG HOME CERTAIN SD | RPTL | 425 | 7 | 194 | 55 | 28.35 | .000 | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 755 | 221,124 | 34,774 | 15.73 | .007 | |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | 6 | 876 | 210 | 23.97 | .000 | |
| 4192_ | RESI IMPRVMNT:CERTAIN CITIES | L. 1986 | CH. 889 | 341 | 24,217 | 4,617 | 19.07 | .001 | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 5,328 | 4,551,910 | 242,698 | 5.33 | .045 | |
| 41950 | 1-2 FAMILY DWELLINGS IN NYC | RPTL | 421-b | 13,419 | 5,184,843 | 2,441,208 | 47.08 | .455 | |
| 4196_ | HISTORIC PROPERTY | RPTL | 444-a | 10 | 2,024 | 1,013 | 50.05 | .000 | |
| 4411_ | FIRST-TIME HOMEBUYERS | RPTL | 457 | 35 | 6,638 | 3,319 | 50.00 | .001 | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 5,084 | 1,833,185 | 195,577 | 10.67 | .037 | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 566 | 175,650 | 52,923 | 30.13 | .010 | |
| 49510 | ENERGY CONSERV IMPRV:RESIDNT | RPTL | 487-a | 94 | 3,276 | 3,276 | 100.00 | .001 | |
| GROUP A TOTAL | | | | | 3,837,537 | 172,618,418 | | 32.198 | |

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.22

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|--|---------------------------------|------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|---|
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| | 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 13,352 | 36,798,270 | 36,685,485 | 99.69 | 6.843 |
| | 12150 | NYS & LOCAL EMPL RETIRE SYS | RPTL | 404(2) | 1 | 139 | 139 | 100.00 | .000 |
| | 12200 | NYS TEACHERS RETIREMENT SYS | RPTL | 404(3) | 12 | 30,383 | 30,383 | 100.00 | .006 |
| | 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 3,431 | 14,472,718 | 14,470,149 | 99.98 | 2.699 |
| | 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | 74 | 622,106 | 613,903 | 98.68 | .115 |
| | 12400 | NYS SAVINGS & LOAN INS FUND | BNKG L | 420-e | 1 | 3,071 | 3,071 | 100.00 | .001 |
| | 12430 | NYS HIGHER EDUC SERVICE CORP | EDUC L | 657 | 22 | 660,046 | 660,046 | 100.00 | .123 |
| | 12450 | NYS MED CARE FACLTY FINANCE | MCK UCON L | 7421 | 5 | 20,173 | 20,173 | 100.00 | .004 |
| | 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 34 | 14,501 | 14,501 | 100.00 | .003 |
| | 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 538 | 738,298 | 712,287 | 96.48 | .133 |
| | GROUP B TOTAL | | | | 17,470 | | 53,210,137 | | 9.925 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.23

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | 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 | | 178 | 114,325 | 113,952 | 99.67 | .021 |
| 1011_ | SEWAGE/WATER NOT IN DISTRICT | RPTL | 410-a | | 62 | 25,981 | 25,981 | 100.00 | .005 |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 17,763 | 15,078,161 | 14,988,612 | 99.41 | 2.796 |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | | 31 | 7,330 | 7,330 | 100.00 | .001 |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | | 32 | 335,852 | 335,852 | 100.00 | .063 |
| 1323_ | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | | 7 | 2,091 | 1,816 | 86.85 | .000 |
| 1324_ | CO. SEWER/WATER OUTSIDE CO. | RPTL | 406(3) | | 70 | 97,825 | 97,825 | 100.00 | .018 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | | 24,838 | 69,090,613 | 68,820,622 | 99.61 | 12.837 |
| 13360 | NYC WATER SUPPLY AQUEDUCTS | RPTL | 406(4) | | 54 | 531,640 | 464,652 | 87.40 | .087 |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | | 56 | 75,834 | 75,834 | 100.00 | .014 |
| 13380 | CITY OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | | 7 | 2,414 | 1,308 | 54.18 | .000 |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | | 61 | 12,708 | 12,708 | 100.00 | .002 |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | | 175 | 154,144 | 147,915 | 95.96 | .028 |
| 13450 | CITY AIRFIELD OUTSIDE CITY | RPTL | 406(7) | | 51 | 36,221 | 36,221 | 100.00 | .007 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 26,651 | 7,231,075 | 7,230,095 | 99.99 | 1.349 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 1,422 | 29,393 | 29,393 | 100.00 | .006 |
| 13520 | TOWN OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | | 5 | 1,813 | 793 | 43.74 | .000 |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 84 | 42,058 | 41,930 | 99.70 | .008 |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | | 83 | 34,425 | 34,425 | 100.00 | .006 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 10,393 | 3,204,437 | 3,191,889 | 99.61 | .595 |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 146 | 13,155 | 13,155 | 100.00 | .003 |
| 13670 | VILLGE OWNED:REVENU PRODUCNG | GEN MUNY L | 411 | | 2 | 160 | 160 | 100.00 | .000 |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | | 176 | 24,579 | 24,579 | 100.00 | .005 |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 545 | 156,166 | 154,148 | 98.71 | .029 |
| 13750 | VILLG AIRFIELD OUTSIDE VILLG | RPTL | 406(7) | | 14 | 1,920 | 1,920 | 100.00 | .000 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 5,596 | 24,446,597 | 24,446,466 | 100.00 | 4.560 |
| 13810 | DRAINAGE IMPROVEMENT DISTRCT | EN CON LAW | 15-1909(4) | | 22 | 168 | 168 | 100.00 | .000 |
| 1383_ | SPECIAL DISTRICT:NOT IN DIST | RPTL | 410-a | | 10 | 1,462 | 1,462 | 100.00 | .000 |
| 1384_ | SPECIAL WATER DIST:OSWEGO CO | RPTL | 410-b | | 7 | 23,889 | 23,889 | 100.00 | .005 |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 153 | 383,804 | 382,989 | 99.79 | .071 |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 1,426 | 812,735 | 812,248 | 99.94 | .152 |
| 13880 | UTICA TRANSIT AUTHORITY PROP | TRANS L | 64 | | 1 | 3,443 | 3,443 | 100.00 | .001 |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 784 | 1,113,282 | 1,109,740 | 99.68 | .207 |
| 13920 | NYC EDUCATNAL CONSTRCTN FUND | EDUC L | 468 | | 58 | 1,369,191 | 1,366,385 | 99.80 | .255 |
| 13940 | NYC CULTURAL RESOURCES TRUST | GEN MUNY L | 327 | | 13 | 39,043 | 39,043 | 100.00 | .007 |
| 13950 | NYC HEALTH & HOSPITAL CORP | MCK UCON L | 7400 | | 43 | 2,460,926 | 2,455,638 | 99.79 | .458 |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | | 40 | 19,757 | 19,757 | 100.00 | .004 |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | | 223 | 584,814 | 584,783 | 99.99 | .109 |
| 1402_ | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | | 13 | 6,239 | 6,239 | 100.00 | .001 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS PAGE B.24

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|---|---|-------------------------------|----------------------------|--|---|----------------------------------|---|
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | |
| CONT'D | | | | | | | |
| 3030_ | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | 15 | 2,147 | 111 | 5.17 |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 3,224 | 107,319 | 107,135 | 99.83 |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 1,039 | 40,548 | 40,784 | 100.58 |
| 3355_ | TAX SALE - TOWN OWNED | RPTL | 406(5) | 142 | 2,537 | 2,537 | 100.00 |
| 3370_ | TAX SALE - VILLAGE OWNED | RPTL | 406(5) | 19 | 533 | 533 | 100.00 |
| GROUP C TOTAL | | | | 95,734 | 127,256,465 | | 23.737 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

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| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|---|---|-----------------------|-------------------------------|----------------------------|--|---|----------------------------------|---|
| | | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 2,154 | 12,875,549 | 12,386,803 | 96.20 | 2.311 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 384 | 2,103,458 | 2,103,201 | 99.99 | .392 |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 33 | 203,941 | 203,941 | 100.00 | .038 |
| 14200 | FOREIGN GOVT: EMBASSY | RPTL | 418 | 272 | 607,496 | 537,056 | 88.40 | .100 |
| 14210 | FOREIGN GOVT: CONSULATE | VIENNA CON CONSULAR | | 83 | 152,778 | 142,625 | 93.35 | .027 |
| 14220 | FOREIGN GOVT: MISSION | VIENNA CON DIPLOMATIC | | 7 | 8,574 | 8,574 | 100.00 | .002 |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 534 | 234,432 | 234,432 | 100.00 | .044 |
| 14400 | U.N. OR SIMILAR ORGANIZATION | RPTL | 416 | 4 | 442,618 | 441,616 | 99.77 | .082 |
| 14410 | U.N. DEVELOPMENT DISTRICT | MCK UCON L | 9613 | 8 | 218,834 | 200,951 | 91.83 | .038 |
| 14620 | NY&NJ PORT AUTH-AIR TERMINAL | MCK UCON L | 6635 | 36 | 9,227,837 | 9,226,894 | 99.99 | 1.721 |
| 14640 | NY&NJ PORT AUTH-BRIDGE/TUNNL | MCK UCON L | 6515 | 104 | 4,477,657 | 3,985,401 | 89.01 | .743 |
| GROUP D TOTAL | | | | 3,619 | | 29,471,494 | | 5.497 |

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.26

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|---|---------------------------------|--------------|-----------------------|---------|----------------------------|--|---|----------------------------------|---|
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 4,512 | 5,200,630 | 2,766,859 | 53.20 | .516 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 24,279 | 17,381,321 | 16,917,836 | 97.33 | 3.156 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 6,736 | 19,358,883 | 19,099,925 | 98.66 | 3.563 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 4,794 | 4,284,450 | 4,130,324 | 96.40 | .770 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 2,588 | 15,599,732 | 15,398,235 | 98.71 | 2.872 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 2,979 | 2,231,495 | 2,205,547 | 98.84 | .411 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 6,201 | 4,217,445 | 4,172,040 | 98.92 | .778 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 240 | 131,529 | 131,373 | 99.88 | .025 |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 161 | 363,500 | 363,072 | 99.88 | .068 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 148 | 232,835 | 230,953 | 99.19 | .043 |
| 25700 | INFANT HOME | RPTL | 440 | | 6 | 2,508 | 2,508 | 100.00 | .001 |
| 26000 | PRE-1902 SPECIAL EXEMPTIONS | SPECIAL ACTS | | | 3 | 198,553 | 198,553 | 100.00 | .037 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 286 | 67,918 | 67,918 | 100.00 | .013 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 1,230 | 227,097 | 225,018 | 99.08 | .042 |
| 26200 | BERKSHIRE FARM CTR FOR YOUTH | SOC SERV L | 472-p | | 4 | 40,047 | 40,047 | 100.00 | .008 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 445 | 130,407 | 130,116 | 99.78 | .024 |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | | 1,664 | 2,120,856 | 2,111,381 | 99.55 | .394 |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | | 19 | 5,946 | 5,946 | 100.00 | .001 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 3,169 | 984,817 | 984,427 | 99.96 | .184 |
| 26500 | NYC INST OF ARTS & SCIENCE | RPTL | 424 | | 11 | 52,168 | 48,555 | 93.07 | .009 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 5,522 | 1,933,992 | 1,933,947 | 100.00 | .361 |
| 27400 | PRIVAT NONPROFIT RETIRE SYS | RPTL | 488 | | 4 | 2,275 | 2,275 | 100.00 | .000 |
| 29150 | OPERA HOUSE | RPTL | 426 | | 20 | 360,285 | 359,904 | 99.89 | .067 |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | | 64 | 331,956 | 331,956 | 100.00 | .062 |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | | 40 | 29,348 | 29,348 | 100.00 | .006 |
| 2945_ | MUSIC ACADEMY: POP > 175,000 | RPTL | 434 | | 8 | 118,710 | 118,710 | 100.00 | .022 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 55 | 290,366 | 290,166 | 99.93 | .054 |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | | 16 | 3,387 | 3,363 | 99.29 | .001 |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 41 | 68,380 | 6,366 | 9.31 | .001 |
| 49200 | THEATER CORP:ACT OF CONGRESS | RPTL | 432 | | 1 | 1,736 | 1,736 | 100.00 | .000 |
| GROUP E TOTAL | | | | | 65,246 | | 72,308,404 | | 13.488 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.27

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|---|
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 14610 | NY&NJ PORT AUTH-WORLD TRADE | MCK UCON L | 6611 | | 6 | 26,485 | 26,485 | 100.00 | .005 |
| 17010 | NYC OWNED RAILROAD PROPERTY | RAP TRAN L | 103 | | 339 | 11,145,923 | 11,126,832 | 99.83 | 2.076 |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 4,656 | 16,585,583 | 16,486,313 | 99.40 | 3.075 |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | | 115 | 3,525,753 | 3,269,928 | 92.74 | .610 |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | | 844 | 825,770 | 821,221 | 99.45 | .153 |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 243 | 309,485 | 306,132 | 98.92 | .057 |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | | 29 | 1,243,992 | 1,244,182 | 100.02 | .232 |
| 2745_ | ELECTRIC GENERATING FACILITIES | RPTL | 485 | | 3 | 1,409,989 | 1,409,989 | 100.00 | .263 |
| 27500 | WATERWORKS CORP IN NYC | RPTL | 485-d | | 111 | 223,177 | 223,177 | 100.00 | .042 |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | | 89 | 3,854 | 3,854 | 100.00 | .001 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 411 | 688,582 | 313,169 | 45.48 | .058 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 7,787 | 17,209,107 | 1,667,879 | 9.69 | .311 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 2,804 | 2,804,290 | 571,121 | 20.37 | .107 |
| 47650 | IND/COMM-NYC I&C BOARD CERT | RPTL | 489-ddd | | 94 | 320,736 | 50,406 | 15.72 | .009 |
| 47660 | IND/COMM-NYC FINANCE CERTIF | RPTL | 489-bbbb | | 4,339 | 17,243,842 | 5,819,132 | 33.75 | 1.085 |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 1,020 | 575,723 | 303,036 | 52.64 | .057 |
| 47680 | MIXED USE PROPERTIES IN NYC | RPTL | 489-bbbbb | | 1 | 1,758 | 376 | 21.39 | .000 |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | | 26 | 35,210 | 2,278 | 6.47 | .000 |
| 4771_ | RES'L SUBDVSN INFRASTRUCTURE | RPTL | 485-g | | 84 | 6,267 | 2,725 | 43.48 | .001 |
| 47740 | MOVABLE MACHINERY & EQUIPMENT | L. 2000 | CH. 63 | | 1 | 7,967 | 457 | 5.74 | .000 |
| 4780_ | IMPROVED PROP PURSNT TO ADA | RPTL | 459-a | | 2 | 733 | 61 | 8.32 | .000 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 50 | 4,097,099 | 501,090 | 12.23 | .094 |
| 49000 | ARENA USED BY NHL & NBA: NYC | RPTL | 429 | | 1 | 229,590 | 221,848 | 96.63 | .041 |
| 4952_ | OFF-STR PRKG W/UNDRGR SHELTR | RPTL | 478 | | 1 | 314 | 314 | 100.00 | .000 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 87 | 3,854,850 | 361,626 | 9.38 | .068 |
| GROUP F TOTAL | | | | | 23,143 | | 44,733,631 | | 8.344 |

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.28

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|---|---|------------|-------------------------------|----------------------------|--|---|----------------------------------|---|
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 1,328 | 1,915,791 | 1,848,801 | 96.50 | .345 |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 962 | 269,253 | 269,253 | 100.00 | .050 |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 2,160 | 6,798,442 | 6,746,790 | 99.24 | 1.259 |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | 148 | 141,466 | 141,466 | 100.00 | .026 |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | 324 | 638,063 | 638,063 | 100.00 | .119 |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | 133 | 72,316 | 72,316 | 100.00 | .014 |
| 18300 | NYC HOUSING DEVELOPMENT CORP | P H FI L | 663 | 2 | 7,903 | 7,903 | 100.00 | .002 |
| 18600 | USA:UNDER PURCHASE CONTRACT | RPTL | 400(2) | 49 | 298,160 | 298,160 | 100.00 | .056 |
| 25800 | LOW INCOME HOUSING IN NYC | RPTL | 420-c | 277 | 396,165 | 383,125 | 96.71 | .072 |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 200 | 776,811 | 766,723 | 98.70 | .143 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 273 | 653,660 | 649,417 | 99.35 | .121 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 267 | 820,739 | 817,607 | 99.62 | .153 |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | 170 | 100,620 | 100,510 | 99.89 | .019 |
| 28240 | NONPROFIT:HSNG,RESRCH,LOANS | CLS UCON L | CH 270 | 115 | 29,649 | 29,206 | 98.51 | .005 |
| 28400 | NYC HOUSING DEV CORP SUBSID | P H FI L | 654-a,b,c | 1 | 1,600 | 1,600 | 100.00 | .000 |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | 124 | 402,192 | 401,425 | 99.81 | .075 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 553 | 169,983 | 169,952 | 99.98 | .032 |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 84 | 129,478 | 129,359 | 99.91 | .024 |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 104 | 1,551,559 | 1,539,215 | 99.20 | .287 |
| 3860_ | MUNI HSNG AUTH:SOLD/LEASED | P H FI L | 36-a(4) | 3 | 7,997 | 6,238 | 78.00 | .001 |
| 4197_ | MULTI RESID UNITS NOT IN NYC | RPTL | 421-d | 5 | 4,290 | 1,345 | 31.35 | .000 |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | 356 | 54,302 | 30,605 | 56.36 | .006 |
| 4800_ | URBAN RENWL:URBAN REDEV CORP | P H FI L | 211 | 2 | 8,801 | 7,237 | 82.23 | .001 |
| 4806_ | CLASS A&B MULTIPLE DWELLINGS | RPTL | 488-a | 1 | 1,534 | 1,381 | 90.03 | .000 |
| 4807_ | MULTIPLE DWELLINGS:IMPROVMNT | RPTL | 489 | 14,824 | 3,629,768 | 1,669,619 | 46.00 | .311 |
| 4810_ | URBAN DEVEL ACTION AREA PROJ | GEN MUNY L | 696 | 8,695 | 508,761 | 372,880 | 73.29 | .070 |
| 4840_ | MUNI HOUSING AUTH:PROJ SOLD | PUB HSNG L | 58(3) | 1 | 968 | 968 | 100.00 | .000 |
| 48460 | LTD PROFIT HSNG CO:LEASED | P H FI L | 33(2),(3) | 2 | 51,956 | 51,956 | 100.00 | .010 |
| 4851_ | LTD PROFIT HSNG CO:PRTLY 422 | P H FI L | 33(1)(a) | 13 | 53,068 | 49,117 | 92.55 | .009 |
| 4854_ | LTD DIVIDND HSNG CO:UDC SUB | P H FI L | 93,97,556 | 14 | 192,228 | 166,953 | 86.85 | .031 |
| 48640 | LTD PROFIT NURSING HOME CO | PUB HEL L | 2864 | 12 | 48,359 | 48,359 | 100.00 | .009 |
| 4865_ | LTD PROFIT HSNG:CO:VARIOUS | P H FI L | 33,556,654-a | 399 | 6,285,224 | 6,130,788 | 97.54 | 1.144 |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | 340 | 1,457,387 | 1,410,934 | 96.81 | .263 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | 738 | 2,344,331 | 2,086,689 | 89.01 | .389 |
| 4869_ | REDEVELOP HSNG CO:PHASEOUT | RPTL | 423 | 14 | 5,462 | 5,277 | 96.61 | .001 |
| 48743 | LOW-INCM TURNKY/ENHCED HSNG | P H FI L | 1106-h | 1,024 | 613,004 | 324,688 | 52.97 | .061 |
| 48800 | NEW MULTIPLE DWELLINGS: NYC | RPTL | 421-a | 20,132 | 5,488,215 | 4,277,202 | 77.93 | .798 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.29

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|--|---------------------------------|-------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|---|
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) CONT'D | | | | | | | | | |
| | 48820 | MULTI DWELLING: NYC CONVRNSNS | RPTL | 421-g | 101 | 770,452 | 525,197 | 68.17 | .098 |
| | | GROUP G TOTAL | | | 53,950 | | 32,178,324 | | 6.002 |

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.30

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|--|---------------------------------|-------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|---|
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| | 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 4,801 | 422,469 | 413,094 | 97.78 | .077 |
| | 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 362 | 10,875 | 10,875 | 100.00 | .002 |
| | 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 7,072 | 1,380,522 | 336,943 | 24.41 | .063 |
| | 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 51,563 | 6,813,087 | 2,116,726 | 31.07 | .395 |
| | 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 5,576 | 906,826 | 358,513 | 39.53 | .067 |
| | 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 118 | 18,425 | 1,062 | 5.76 | .000 |
| | 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 6,768 | 1,304,190 | 94,144 | 7.22 | .018 |
| | 42111 | HISTORIC BARNs | RPTL | 483-b | 1 | 3,142 | 32 | 1.02 | .000 |
| | 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 223 | 34,471 | 4,966 | 14.41 | .001 |
| | 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 1,280 | 229,825 | 100,127 | 43.57 | .019 |
| | 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 3,815 | 579,533 | 254,743 | 43.96 | .048 |
| | GROUP H TOTAL | | | | 81,579 | | 3,691,225 | | .689 |

TABLE B4 STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.31

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL STATE EXEMPT VALUE |
|--|-------------------------|-------------------|----------------|----------------------------|--|---|----------------------------------|---|
| | CODE | DESCRIPTION | | | | | | |
| GROUP I: INVALIDLY CODED EXEMPTIONS | | | | | | | | |
| 11401 | **** | INVALID CODE **** | | 1 | 256 | 28 | 10.94 | .000 |
| 12101 | **** | INVALID CODE **** | | 1 | 513 | 22 | 4.29 | .000 |
| 13102 | **** | INVALID CODE **** | | 1 | 30 | 30 | 100.00 | .000 |
| 14304 | **** | INVALID CODE **** | | 1 | 1 | 1 | 100.00 | .000 |
| 18010 | **** | INVALID CODE **** | | 15 | 11,570 | 11,570 | 100.00 | .002 |
| 18030 | **** | INVALID CODE **** | | 35 | 77,711 | 74,055 | 95.30 | .014 |
| 20100 | **** | INVALID CODE **** | | 4 | 2,843 | 2,843 | 100.00 | .001 |
| 23000 | **** | INVALID CODE **** | | 1 | 66 | 66 | 100.00 | .000 |
| 23500 | **** | INVALID CODE **** | | 1 | 39 | 39 | 100.00 | .000 |
| 25100 | **** | INVALID CODE **** | | 9 | 12,016 | 11,226 | 93.43 | .002 |
| 25200 | **** | INVALID CODE **** | | 6 | 4,501 | 4,501 | 100.00 | .001 |
| 25220 | **** | INVALID CODE **** | | 5 | 32 | 32 | 100.00 | .000 |
| 25310 | **** | INVALID CODE **** | | 1 | 88 | 13 | 14.77 | .000 |
| 26600 | **** | INVALID CODE **** | | 5 | 483 | 483 | 100.00 | .000 |
| 30400 | **** | INVALID CODE **** | | 1 | 30 | 30 | 100.00 | .000 |
| 31131 | **** | INVALID CODE **** | | 1 | 160 | 35 | 21.88 | .000 |
| 32100 | **** | INVALID CODE **** | | 1 | 530 | 265 | 50.00 | .000 |
| 32250 | **** | INVALID CODE **** | | 2 | 32 | 32 | 100.00 | .000 |
| 32251 | **** | INVALID CODE **** | | 5 | 142 | 87 | 61.27 | .000 |
| 32255 | **** | INVALID CODE **** | | 5 | 33 | 33 | 100.00 | .000 |
| 32304 | **** | INVALID CODE **** | | 2 | 1,097 | 1,097 | 100.00 | .000 |
| 32305 | **** | INVALID CODE **** | | 6 | 12,693 | 12,693 | 100.00 | .002 |
| 32306 | **** | INVALID CODE **** | | 1 | 12,191 | 12,191 | 100.00 | .002 |
| 33800 | **** | INVALID CODE **** | | 22 | 1,912 | 1,651 | 86.35 | .000 |
| 38080 | **** | INVALID CODE **** | | 2 | 2,236 | 2,236 | 100.00 | .000 |
| 40006 | **** | INVALID CODE **** | | 1 | 650 | 550 | 84.62 | .000 |
| 41110 | **** | INVALID CODE **** | | 2 | 776 | 544 | 70.10 | .000 |
| 41120 | **** | INVALID CODE **** | | 1 | 481 | 39 | 8.11 | .000 |
| 41134 | **** | INVALID CODE **** | | 4 | 954 | 258 | 27.04 | .000 |
| 41221 | **** | INVALID CODE **** | | 1 | 383 | 57 | 14.88 | .000 |
| 41384 | **** | INVALID CODE **** | | 1 | 416 | 165 | 39.66 | .000 |
| 41407 | **** | INVALID CODE **** | | 7 | 727 | 13 | 1.79 | .000 |
| 41584 | **** | INVALID CODE **** | | 1 | 559 | 93 | 16.64 | .000 |
| 41610 | **** | INVALID CODE **** | | 1 | 753 | 50 | 6.64 | .000 |
| 41650 | **** | INVALID CODE **** | | 3 | 164 | 2 | 1.22 | .000 |
| 41707 | **** | INVALID CODE **** | | 1 | 9 | 2 | 22.22 | .000 |
| 41710 | **** | INVALID CODE **** | | 3 | 633 | 63 | 9.95 | .000 |
| 41727 | **** | INVALID CODE **** | | 4 | 39 | 10 | 25.64 | .000 |
| 41737 | **** | INVALID CODE **** | | 2 | 170 | 12 | 7.06 | .000 |

TABLE B4

STATEWIDE SUMMARY OF EXEMPTIONS, BY PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | | | | | | |
| 41810 | **** | INVALID CODE **** | | 1 | 17 | 30 | 176.47 | .000 | | |
| 41811 | **** | INVALID CODE **** | | 2 | 480 | 240 | 50.00 | .000 | | |
| 41815 | **** | INVALID CODE **** | | 1 | 27 | 13 | 48.15 | .000 | | |
| 42200 | **** | INVALID CODE **** | | 1 | 501 | 61 | 12.18 | .000 | | |
| 44120 | **** | INVALID CODE **** | | 1 | 148 | 13 | 8.78 | .000 | | |
| 44121 | **** | INVALID CODE **** | | 1 | 153 | 21 | 13.73 | .000 | | |
| 44311 | **** | INVALID CODE **** | | 1 | 201 | 18 | 8.96 | .000 | | |
| 46400 | **** | INVALID CODE **** | | 35 | 2,009 | 20 | 1.00 | .000 | | |
| 46457 | **** | INVALID CODE **** | | 24 | 1,683 | 15 | .89 | .000 | | |
| 46600 | **** | INVALID CODE **** | | 1 | 1,188 | 210 | 17.68 | .000 | | |
| 47500 | **** | INVALID CODE **** | | 4 | 2,384 | 1,650 | 69.21 | .000 | | |
| 47501 | **** | INVALID CODE **** | | 1 | 1,049 | 30 | 2.86 | .000 | | |
| 47903 | **** | INVALID CODE **** | | 1 | 1,686 | 1,686 | 100.00 | .000 | | |
| 48600 | **** | INVALID CODE **** | | 2 | 7,182 | 6,752 | 94.01 | .001 | | |
| 49560 | **** | INVALID CODE **** | | 10 | 49,347 | 18,952 | 38.41 | .004 | | |
| 50000 | **** | INVALID CODE **** | | 1,019 | 407,295 | 394,860 | 96.95 | .074 | | |
| 51000 | **** | INVALID CODE **** | | 88 | 9,476 | 2,843 | 30.00 | .001 | | |
| 51103 | **** | INVALID CODE **** | | 30 | 164,429 | 82,665 | 50.27 | .015 | | |
| 51131 | **** | INVALID CODE **** | | 1 | 122 | 31 | 25.41 | .000 | | |
| 71132 | **** | INVALID CODE **** | | 1 | 624 | 53 | 8.49 | .000 | | |
| GROUP I TOTAL | | | | | 1,391 | 647,280 | | .121 | | |
| STATEWIDE TOTALS | | | | | 4,179,669 | 536,115,378 | | | | |

TABLE B.5

**Summary of Exemptions, by County, Property Group, and Exemption Code,
2002 Assessment Rolls**

Pages B.35 - End

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.35

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|-------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF ALBANY | | | | | | | | | | | | | | |
| 13 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 2,783 | 321,631 | 147,346 | 45.81 | 1.756 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 618 | 84,480 | 49,211 | 58.25 | .587 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 371 | 45,436 | 21,158 | 46.57 | .252 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 4,740 | 601,374 | 86,342 | 14.36 | 1.029 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 5,275 | 621,982 | 148,999 | 23.96 | 1.776 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 563 | 67,494 | 11,679 | 17.30 | .139 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 12 | 2,175 | 2,197 | 100.98 | .026 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 78 | 10,637 | 128 | 1.20 | .002 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 6,273 | 612,430 | 237,396 | 38.76 | 2.829 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 14,445 | 1,569,275 | 734,017 | 46.77 | 8.748 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 47,361 | 6,584,804 | 1,548,743 | 23.52 | 18.458 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 20 | 3,923 | 479 | 12.22 | .006 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 224 | 20,774 | 8,521 | 41.02 | .102 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 43 | 7,577 | 671 | 8.85 | .008 | | | | | | |
| GROUP A TOTAL | | | | 82,806 | | 2,996,887 | | 35.717 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 308 | 774,285 | 774,285 | 100.00 | 9.228 | | | | | | |
| 12200 | NYS TEACHERS RETIREMENT SYS | RPTL | 404(3) | 7 | 29,356 | 29,356 | 100.00 | .350 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 3 | 84,320 | 84,320 | 100.00 | 1.005 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 1 | 198 | 198 | 100.00 | .002 | | | | | | |
| GROUP B TOTAL | | | | 319 | | 888,159 | | 10.585 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 143 | 784,199 | 777,501 | 99.15 | 9.266 | | | | | | |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | 7 | 3,564 | 3,564 | 100.00 | .043 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 873 | 150,243 | 150,243 | 100.00 | 1.791 | | | | | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 1 | 12 | 12 | 100.00 | .000 | | | | | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 2 | 4,119 | 4,119 | 100.00 | .049 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 420 | 126,439 | 126,439 | 100.00 | 1.507 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 9 | 53 | 53 | 100.00 | .001 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 114 | 28,947 | 28,947 | 100.00 | .345 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.36

| GROUP | CODE | DESCRIPTION | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|------------------------------|-------------|----------------|----------------------------|---|--|----------------------------------|--|--|--|--|--|--|
| | | | | | (000) | (000) | | | | | | | |
| COUNTY OF ALBANY | | | | | | | | | | | | | |
| 13 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 92 | 339,566 | 339,566 | 100.00 | 4.047 | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 14,216 | 14,216 | 100.00 | .169 | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 9 | 4,809 | 4,809 | 100.00 | .057 | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 2 | 6,240 | 6,240 | 100.00 | .074 | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 5 | 2,334 | 2,334 | 100.00 | .028 | | | | | |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | 46 | 46,603 | 46,603 | 100.00 | .555 | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 434 | 4,553 | 4,553 | 100.00 | .054 | | | | | |
| GROUP C TOTAL | | | | 2,159 | | 1,509,199 | | 17.987 | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 65 | 383,356 | 383,356 | 100.00 | 4.569 | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 14 | 129,469 | 129,469 | 100.00 | 1.543 | | | | | |
| GROUP D TOTAL | | | | 79 | | 512,825 | | 6.112 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 61 | 14,106 | 14,106 | 100.00 | .168 | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 598 | 324,653 | 324,010 | 99.80 | 3.862 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 244 | 327,235 | 325,841 | 99.57 | 3.883 | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 142 | 54,836 | 54,759 | 99.86 | .653 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 45 | 313,046 | 309,250 | 98.79 | 3.686 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 614 | 90,397 | 89,858 | 99.40 | 1.071 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 100 | 45,208 | 45,208 | 100.00 | .539 | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 3 | 1,363 | 1,363 | 100.00 | .016 | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 8 | 17,896 | 17,896 | 100.00 | .213 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 15 | 2,360 | 2,360 | 100.00 | .028 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 30 | 6,395 | 6,395 | 100.00 | .076 | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 2 | 296 | 296 | 100.00 | .004 | | | | | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 1 | 104 | 104 | 100.00 | .001 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 62 | 28,974 | 28,974 | 100.00 | .345 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 83 | 54,782 | 54,782 | 100.00 | .653 | | | | | |
| 29150 | OPERA HOUSE | RPTL | 426 | 1 | 880 | 880 | 100.00 | .011 | | | | | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 1 | 382 | 382 | 100.00 | .005 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.37

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| COUNTY OF ALBANY | | | | | | | | | | | | | | | |
| 13 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 1 | 36 | 36 | 100.00 | .000 | | | | | | |
| GROUP E TOTAL | | | | | 2,011 | | 1,276,500 | | 15.213 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 80 | 484,507 | 484,507 | 100.00 | 5.774 | | | | | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | | 4 | 55,895 | 55,895 | 100.00 | .666 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 23 | 23,828 | 7,641 | 32.07 | .091 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 97 | 564,146 | 76,641 | 13.59 | .913 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 45 | 199,008 | 55,188 | 27.73 | .658 | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 52 | 72,223 | 34,414 | 47.65 | .410 | | | | | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | | 1 | 248 | 3 | 1.35 | .000 | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 4 | 42,427 | 4,625 | 10.90 | .055 | | | | | | |
| GROUP F TOTAL | | | | | 306 | | 718,914 | | 8.568 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 123 | 118,740 | 118,740 | 100.00 | 1.415 | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 59 | 3,757 | 3,757 | 100.00 | .045 | | | | | | |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 7 | 34,958 | 34,958 | 100.00 | .417 | | | | | | |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 1 | 130,279 | 130,279 | 100.00 | 1.553 | | | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 120 | 120 | 100.00 | .001 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 4 | 13,597 | 12,488 | 91.84 | .149 | | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 5 | 26,406 | 26,406 | 100.00 | .315 | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 17 | 86,720 | 86,720 | 100.00 | 1.034 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 21 | 5,253 | 5,253 | 100.00 | .063 | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 2 | 218 | 218 | 100.00 | .003 | | | | | | |
| 4197_ | MULTI RESID UNITS NOT IN NYC | RPTL | 421-d | | 4 | 2,890 | 562 | 19.46 | .007 | | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 183 | 14,261 | 7,604 | 53.32 | .091 | | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | | 3 | 7,490 | 7,284 | 97.26 | .087 | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 3 | 5,282 | 5,136 | 97.24 | .061 | | | | | | |
| 4869_ | REDEVELOP HSNG CO:PHASEOUT | RPTL | 423 | | 2 | 903 | 870 | 96.31 | .010 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.38

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|--|--|------------------------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF ALBANY | | | | | | | | | | | | | | |
| 13 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 48743 | LOW-INCM TURNKY/ENHCED HSNG | | P H F I L | 1106-h | 1 | 3,217 | 205 | 6.38 .002 | | | | | | |
| GROUP G TOTAL | | | | | 436 | | 440,600 | .5251 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | | RPTL | 534 | 19 | 4,027 | 4,027 | 100.00 .048 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | | RPTL | 483 | 41 | 7,208 | 1,045 | 14.49 .013 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | | AG-MKTS L | 305 | 416 | 51,995 | 18,607 | 35.79 .222 | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | | AG-MKTS L | 306 | 57 | 23,232 | 18,606 | 80.09 .222 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | | RPTL | 483-a | 6 | 1,797 | 142 | 7.89 .002 | | | | | | |
| GROUP H TOTAL | | | | | 539 | | 42,427 | .506 | | | | | | |
| COUNTY TOTALS | | | | | 88,761 | | 8,390,741 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.39

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|---|------------------------------|---------|-----------------------|---------------|----------------------------|---|--|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | (000) | (000) | | | | | | |
| COUNTY OF ALLEGANY | | | | | | | | | 29 MUNICIPALITIES | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 6 | 748 | 748 | 100.00 | .071 | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 359 | 17,196 | 992 | 5.77 | .094 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,074 | 57,193 | 6,384 | 11.16 | .604 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,298 | 66,818 | 12,655 | 18.94 | 1.196 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 235 | 12,317 | 1,802 | 14.63 | .170 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 203 | 203 | 100.00 | .019 | | |
| 41400 | CLERGY | RPTL | 460 | 33 | 2,191 | 50 | 2.28 | .005 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 642 | 25,166 | 7,046 | 28.00 | .666 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,568 | 177,061 | 140,499 | 79.35 | 13.282 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 15 | 944 | 265 | 28.08 | .025 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 8,160 | 441,758 | 237,800 | 53.83 | 22.480 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 22 | 1,133 | 285 | 25.13 | .027 | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 487 | 28 | 5.69 | .003 | | |
| GROUP A TOTAL | | | | 15,421 | | 408,757 | | 38.641 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 173 | 112,187 | 112,187 | 100.00 | 10.605 | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 3 | 68 | 68 | 100.00 | .007 | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 8 | 504 | 504 | 100.00 | .048 | | |
| GROUP B TOTAL | | | | 184 | | 112,759 | | 10.660 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 51 | 15,230 | 15,230 | 100.00 | 1.440 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 199 | 25,065 | 25,065 | 100.00 | 2.370 | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 110 | 556 | 556 | 100.00 | .053 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 139 | 37,510 | 37,510 | 100.00 | 3.546 | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 25 | 251 | 251 | 100.00 | .024 | | |
| 13750 | VILLG AIRFIELD OUTSIDE VILLG | RPTL | 406(7) | 9 | 1,742 | 1,742 | 100.00 | .165 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 79 | 115,905 | 115,901 | 100.00 | 10.957 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 4,685 | 4,685 | 100.00 | .443 | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 3 | 931 | 931 | 100.00 | .088 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.40

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|------------------------------|--|-----------------------|----------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF ALLEGANY | | | | | | | | | | | |
| 29 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | | RPTL | 412 | 27 | 10,109 | 10,109 | 100.00 | .956 | | |
| GROUP C TOTAL | | | | | 643 | | 211,980 | | .20.039 | | |
| 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 | 765 | 765 | 100.00 | .072 | | |
| GROUP D TOTAL | | | | | 5 | | 765 | | .072 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | | RPTL | 462 | 15 | 1,127 | 1,127 | 100.00 | .107 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | | RPTL | 420-a | 233 | 27,300 | 27,300 | 100.00 | 2.581 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | | RPTL | 420-a | 126 | 165,709 | 165,704 | 100.00 | 15.665 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | | RPTL | 420-a | 10 | 623 | 623 | 100.00 | .059 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | | RPTL | 420-a | 14 | 5,669 | 5,669 | 100.00 | .536 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | | RPTL | 420-a | 18 | 2,441 | 2,441 | 100.00 | .231 | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | | RPTL | 420-b | 39 | 3,402 | 3,382 | 99.40 | .320 | | |
| 25400 | FRATERNAL ORGANIZATION | | RPTL | 428 | 17 | 893 | 893 | 100.00 | .084 | | |
| 26050 | AGRICULTURAL SOCIETY | | RPTL | 450 | 10 | 464 | 464 | 100.00 | .044 | | |
| 26100 | VETERANS ORGANIZATION | | RPTL | 452 | 17 | 1,459 | 1,459 | 100.00 | .138 | | |
| 26250 | HISTORICAL SOCIETY | | RPTL | 444 | 3 | 61 | 61 | 100.00 | .006 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | | RPTL | 464(2) | 43 | 3,550 | 3,550 | 100.00 | .336 | | |
| GROUP E TOTAL | | | | | 545 | | 212,673 | | .20.105 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | | RPTL | 412-a | 24 | 61,045 | 61,045 | 100.00 | 5.771 | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | | RPTL | 489-d&dd | 1 | 108 | 11 | 10.03 | .001 | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | | RPTL | 485-b | 61 | 25,231 | 3,107 | 12.31 | .294 | | |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | | RPTL | 485-b | 35 | 10,821 | 1,040 | 9.61 | .098 | | |
| 4767 | IMPROVEMENTS IN EMPIRE ZONE | | RPTL | 485-e | 18 | 3,484 | 2,057 | 59.04 | .195 | | |
| GROUP F TOTAL | | | | | 139 | | 67,260 | | .6.358 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.41

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|------------------------------|-----------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF ALLEGANY | | | | | | | | | 29 MUNICIPALITIES | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 4198 | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 3 | 2,365 | 2,348 | 99.26 | .222 | |
| GROUP G TOTAL | | | | | 3 | | 2,348 | | .222 | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 360 | 24,769 | 24,950 | 100.73 | 2.359 | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 21 | 658 | 658 | 100.00 | .062 | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 95 | 14,833 | 7,311 | 49.29 | .691 | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 296 | 18,828 | 3,564 | 18.93 | .337 | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 216 | 10,405 | 1,938 | 18.62 | .183 | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 104 | 12,090 | 967 | 8.00 | .091 | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 5 | 213 | 123 | 57.91 | .012 | |
| GROUP H TOTAL | | | | | 1,097 | | 39,511 | | 3.735 | |
| COUNTY TOTALS | | | | | | | | | | |
| ***** | | | | | | | | | | |
| 18,083. 1,057,828 | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.42

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF BROOME | | | | | | | | | | | | | | |
| 17 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,901 | 140,555 | 54,850 | 39.02 | 1.309 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 2 | 112 | 17 | 15.00 | .000 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 4,733 | 374,451 | 48,018 | 12.82 | 1.146 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 4,940 | 365,618 | 80,662 | 22.06 | 1.925 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 743 | 58,939 | 8,263 | 14.02 | .197 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 10 | 1,329 | 1,263 | 94.99 | .030 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 66 | 4,854 | 882 | 18.16 | .021 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 5,747 | 354,809 | 136,842 | 38.57 | 3.266 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 13,891 | 984,734 | 651,737 | 66.18 | 15.554 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 247 | 89 | 35.97 | .002 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 32,741 | 2,737,001 | 1,054,991 | 38.55 | 25.178 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 3 | 577 | 26 | 4.53 | .001 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 146 | 8,224 | 3,299 | 40.11 | .079 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 1 | 128 | 8 | 5.84 | .000 | | | | | | |
| GROUP A TOTAL: | | | | | 64,927 | 2,040,947 | | 48.708 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 93 | 594,325 | 594,325 | 100.00 | 14.184 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 2 | 313 | 313 | 100.00 | .008 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 10 | 609 | 609 | 100.00 | .015 | | | | | | |
| GROUP B TOTAL: | | | | | 105 | 595,247 | | 14.206 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 162 | 109,661 | 109,661 | 100.00 | 2.617 | | | | | | |
| 1323_ | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | 1 | 10 | 10 | 100.00 | .000 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 124 | 78,062 | 78,062 | 100.00 | 1.863 | | | | | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 2 | 28,739 | 28,739 | 100.00 | .686 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 375 | 29,963 | 29,963 | 100.00 | .715 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 8 | 68 | 68 | 100.00 | .002 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 167 | 26,066 | 26,066 | 100.00 | .622 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 26 | 1,258 | 1,258 | 100.00 | .030 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 112 | 424,965 | 424,965 | 100.00 | 10.142 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 13,107 | 13,107 | 100.00 | .313 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 8 | 2,869 | 2,869 | 100.00 | .069 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.43

| PROPERTY TAX EXEMPTION: GROUP | CODE DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-----------------------|----------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF BROOME | | | | | | | | |
| 17 MUNICIPALITIES GROUP C CONT'D | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 12 | 353 | 353 | 100.00 | .008 |
| | GROUP C TOTAL | | | 1,000 | | 715,121 | | 17.067 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 6 | 3,915 | 3,915 | 100.00 | .093 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 6 | 27,666 | 27,666 | 100.00 | .660 |
| | GROUP D TOTAL | | | 12 | | 31,581 | | .754 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 44 | 5,785 | 5,745 | 99.31 | .137 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 629 | 278,060 | 277,588 | 99.83 | 6.625 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 15 | 11,982 | 11,841 | 98.82 | .283 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 58 | 64,916 | 64,916 | 100.00 | 1.549 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 53 | 146,009 | 140,107 | 95.96 | 3.344 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 43 | 18,027 | 17,914 | 99.38 | .428 |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 59 | 14,607 | 13,964 | 95.60 | .333 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 3 | 337 | 337 | 100.00 | .008 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 1 | 21 | 21 | 100.00 | .001 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 7 | 2,425 | 2,425 | 100.00 | .058 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 34 | 6,500 | 6,151 | 94.62 | .147 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 1 | 76 | 76 | 100.00 | .002 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 69 | 11,747 | 11,747 | 100.00 | .280 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 133 | 13,942 | 13,942 | 100.00 | .333 |
| 29150 | OPERA HOUSE | RPTL | 426 | 2 | 770 | 770 | 100.00 | .018 |
| | GROUP E TOTAL | | | 1,151 | | 567,544 | | 13.545 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 115 | 120,163 | 120,163 | 100.00 | 2.868 |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 1 | 0 | 0 | 100.00 | .000 |
| 2970 | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 7 | 194 | 194 | 100.00 | .005 |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 13 | 39,273 | 4,135 | 10.53 | .099 |
| 4767 | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 92 | 43,474 | 18,332 | 42.17 | .438 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.44

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|-------------------------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF BROOME | | | | | | | | | | |
| 17 MUNICIPALITIES GROUP F CONT'D | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 4771_ | RES'L SUBDVSN INFRASTRUCTURE | RPTL | 485-g | 31 | 1,590 | 878 | 55.22 | .021 | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 3 | 89,536 | 20,729 | 23.15 | .495 | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 1 | 1,695 | 458 | 27.03 | .011 | | |
| GROUP F TOTAL | | | | 263 | | 164,889 | | 3.935 | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 29 | 623 | 623 | 100.00 | .015 | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 61 | 19,919 | 19,919 | 100.00 | .475 | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 1 | 720 | 720 | 100.00 | .017 | | |
| 28240 | NONPROFIT:HSNG,RESRCH,LOANS | CLS UCON L | CH 270 | 1 | 3,742 | 3,742 | 100.00 | .089 | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 3 | 1,659 | 1,659 | 100.00 | .040 | | |
| GROUP G TOTAL | | | | 95 | | 26,663 | | .636 | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 54 | 4,103 | 4,103 | 100.00 | .098 | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 43 | 6,353 | 1,976 | 31.10 | .047 | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 257 | 21,920 | 5,966 | 27.22 | .142 | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 8 | 644 | 197 | 30.54 | .005 | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 3 | 926 | 195 | 21.10 | .005 | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 4 | 609 | 141 | 23.07 | .003 | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 2 | 65 | 45 | 69.84 | .001 | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 82 | 6,710 | 3,003 | 44.75 | .072 | | |
| GROUP H TOTAL | | | | 453 | | 15,626 | | .373 | | |
| COUNTY TOTALS | | | | | | | | | | |
| *****68,153*****4,190,153***** | | | | | | | | | | |

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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) | 87 | 4,989 | 1,942 | 38.92 | .090 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,126 | 66,608 | 17,976 | 26.99 | .832 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,710 | 109,539 | 14,394 | 13.14 | .666 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,115 | 132,681 | 29,016 | 21.87 | 1.342 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 326 | 20,383 | 3,540 | 17.37 | .164 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 210 | 210 | 100.00 | .010 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 40 | 2,657 | 224 | 8.44 | .010 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,629 | 80,772 | 35,866 | 44.40 | 1.659 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 5,768 | 354,730 | 237,014 | 66.82 | 10.966 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 13 | 1,957 | 320 | 16.36 | .015 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 14,287 | 927,033 | 434,371 | 46.86 | 20.096 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 31 | 2,312 | 422 | 18.24 | .020 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 8 | 635 | 97 | 15.25 | .005 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 7 | 727 | 86 | 11.84 | .004 | | | | | | |
| GROUP A TOTAL | | | | | 27,150 | | 775,478 | | 35.878 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 139 | 590,734 | 590,734 | 100.00 | 27.331 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 1 | 47 | 47 | 100.00 | .002 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 6 | 520 | 520 | 100.00 | .024 | | | | | | |
| GROUP B TOTAL | | | | | 146 | | 591,301 | | 27.357 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 62 | 30,421 | 30,421 | 100.00 | 1.408 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 210 | 57,283 | 57,283 | 100.00 | 2.650 | | | | | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 1 | 12 | 12 | 100.00 | .001 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 151 | 22,797 | 22,797 | 100.00 | 1.055 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 142 | 10,961 | 10,961 | 100.00 | .507 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 19 | 772 | 772 | 100.00 | .036 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 70 | 231,569 | 231,569 | 100.00 | 10.714 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 3,313 | 3,313 | 100.00 | .153 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 20 | 30,343 | 30,343 | 100.00 | 1.404 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.46

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|---|---------|-----------------------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF CATTARAUGUS | | | | | | | | |
| 34 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | |
| GROUP C: | PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 92 | 1,029 | 1,029 | 100.00 | .048 |
| | GROUP C TOTAL | | | 770 | | 388,500 | | 17.974 |
| GROUP D: | PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 1 | 475 | 475 | 100.00 | .022 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 14 | 3,139 | 3,139 | 100.00 | .145 |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 498 | 33,986 | 33,986 | 100.00 | 1.572 |
| | GROUP D TOTAL | | | 513 | | 37,600 | | 1.740 |
| GROUP E: | PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 51 | 3,263 | 3,263 | 100.00 | .151 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 288 | 174,229 | 174,229 | 100.00 | 8.061 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 3 | 3,645 | 3,645 | 100.00 | .169 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 2 | 556 | 556 | 100.00 | .026 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 8 | 22,920 | 22,920 | 100.00 | 1.060 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 22 | 5,564 | 5,564 | 100.00 | .257 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 106 | 21,029 | 21,029 | 100.00 | .973 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 3 | 229 | 229 | 100.00 | .011 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 23 | 2,222 | 2,222 | 100.00 | .103 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 61 | 8,096 | 8,096 | 100.00 | .375 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 131 | 3,054 | 3,054 | 100.00 | .141 |
| | GROUP E TOTAL | | | 698 | | 244,807 | | 11.326 |
| GROUP F: | INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 49 | 30,837 | 30,494 | 98.89 | 1.411 |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 17 | 1,130 | 1,130 | 100.00 | .052 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 6 | 3,120 | 1,131 | 36.24 | .052 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 110 | 55,550 | 5,119 | 9.22 | .237 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 51 | 27,954 | 5,647 | 20.20 | .261 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| | 4767_ IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 21 | 17,203 | 11,690 | 67.95 | .541 | | | | | |
| | GROUP F TOTAL | | | | 254 | | 55,211 | | .2,554 | | | | | |
| 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) | | 12 | 14,547 | 14,547 | 100.00 | .673 | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 3 | 4,673 | 4,384 | 93.83 | .203 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 5 | 3,878 | 1,313 | 33.86 | .061 | | | | | |
| | GROUP G TOTAL | | | | 20 | | 20,244 | | .937 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 182 | 29,002 | 29,002 | 100.00 | 1.342 | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 27 | 1,204 | 1,204 | 100.00 | .056 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 217 | 25,239 | 5,208 | 20.64 | .241 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 534 | 39,122 | 7,657 | 19.57 | .354 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 112 | 9,569 | 1,390 | 14.53 | .064 | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 3 | 164 | 60 | 36.74 | .003 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 325 | 40,699 | 2,569 | 6.31 | .119 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 4 | 376 | 110 | 29.15 | .005 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 18 | 1,315 | 876 | 66.61 | .041 | | | | | |
| | GROUP H TOTAL | | | | 1,422 | | 48,076 | | 2.224 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| | | | | | | 30,984 | 2,161,433 | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.48

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF 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) | 219 | 16,638 | 9,023 | 54.23 | .622 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 224 | 17,305 | 1,733 | 10.01 | .119 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 49 | 5,265 | 1,945 | 36.94 | .134 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,814 | 145,698 | 16,770 | 11.51 | 1.156 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,144 | 160,145 | 32,229 | 20.12 | 2.221 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 429 | 32,003 | 5,258 | 16.43 | .362 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 6 | 606 | 606 | 100.00 | .042 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 30 | 2,751 | 100 | 3.64 | .007 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,193 | 76,976 | 28,492 | 37.01 | 1.963 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 5,074 | 393,224 | 232,793 | 59.20 | 16.043 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 253 | 55 | 21.72 | .004 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 14,205 | 1,192,812 | 436,983 | 36.63 | 30.114 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 41 | 5,411 | 836 | 15.46 | .058 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 12 | 808 | 56 | 6.87 | .004 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 41 | 2,308 | 804 | 34.84 | .055 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 134 | 8,932 | 893 | 10.00 | .062 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 23 | 2,744 | 374 | 13.62 | .026 | | | | | | |
| GROUP A TOTAL | | | | | 25,641 | 768,950 | | 52.991 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 97 | 72,281 | 72,281 | 100.00 | 4.981 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 7 | 0 | 0 | | .000 | | | | | | |
| GROUP B TOTAL | | | | | 104 | 72,281 | | 4.981 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 86 | 36,140 | 36,140 | 100.00 | 2.491 | | | | | | |
| 1323 | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | 2 | 756 | 756 | 100.00 | .052 | | | | | | |
| 1324 | CO. SEWER/WATER OUTSIDE CO. | RPTL | 406(3) | 22 | 13,057 | 13,057 | 100.00 | .900 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 165 | 96,055 | 96,055 | 100.00 | 6.620 | | | | | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 8 | 1,641 | 1,641 | 100.00 | .113 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 125 | 8,209 | 8,209 | 100.00 | .566 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 42 | 308 | 308 | 100.00 | .021 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 112 | 20,694 | 20,694 | 100.00 | 1.426 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 11 | 11 | 100.00 | .001 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.49

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|--------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | LAW | SECTION | | | | | |
| COUNTY OF CAYUGA | | | | | | | | |
| 24 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 | 3 | 3 | 100.00 | .000 |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 1 | 439 | 439 | 100.00 | .030 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 49 | 110,125 | 110,125 | 100.00 | 7.589 |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 3,649 | 3,649 | 100.00 | .251 |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 777 | 777 | 100.00 | .054 |
| GROUP C TOTAL | | | | 618 | | 291,864 | | 20.113 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 6 | 1,504 | 1,504 | 100.00 | .104 |
| GROUP D TOTAL | | | | 6 | | 1,504 | | .104 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 11 | 1,133 | 1,133 | 100.00 | .078 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 118 | 26,063 | 26,013 | 99.81 | 1.793 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 10 | 2,181 | 2,181 | 100.00 | .150 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 4 | 244 | 244 | 100.00 | .017 |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 210 | 93,024 | 92,401 | 99.33 | 6.368 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 5 | 294 | 294 | 100.00 | .020 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 9 | 1,072 | 1,072 | 100.00 | .074 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 5 | 317 | 317 | 100.00 | .022 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 52 | 6,490 | 6,490 | 100.00 | .447 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 90 | 1,738 | 1,738 | 100.00 | .120 |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | 1 | 81 | 81 | 100.00 | .006 |
| GROUP E TOTAL | | | | 515 | | 131,964 | | 9.094 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 48 | 75,600 | 75,600 | 100.00 | 5.210 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 167 | 72,151 | 6,667 | 9.24 | .460 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 71 | 21,236 | 3,408 | 16.05 | .235 |
| GROUP F TOTAL | | | | 286 | | 85,675 | | 5.904 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.50

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | 1 | 12 | 12 | 100.00 | .000 | | | | | | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 482 | 30,704 | 4,550 | 14.82 | .151 | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 2,741 | 182,310 | 12,496 | 6.85 | .414 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 4 | 253 | 18 | 6.92 | .001 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 483 | 27,950 | 2,994 | 10.71 | .099 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 655 | 39,743 | 7,081 | 17.82 | .235 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 60 | 3,475 | 533 | 15.33 | .018 | | | | | | |
| 41200 | VETERANS-PURCHASE BY SUBSCRIP | RPTL | 458(2) | 8 | 1,497 | 49 | 3.27 | .002 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 6 | 737 | 737 | 100.00 | .024 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 71 | 6,388 | 189 | 2.96 | .006 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 964 | 43,129 | 20,590 | 47.74 | .682 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 9,647 | 618,753 | 423,472 | 68.44 | 14.021 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 7 | 528 | 149 | 28.29 | .005 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 23,698 | 1,663,513 | 712,892 | 42.85 | 23.603 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 13 | 810 | 178 | 21.98 | .006 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 1 | 75 | 6 | 8.39 | .000 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 3 | 154 | 77 | 50.00 | .003 | | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 7 | 494 | 101 | 20.53 | .003 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 194 | 17 | 8.77 | .001 | | | | | | |
| GROUP A TOTAL | | | | 38,853 | | 1,186,141 | | 39.272 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 283 | 186,068 | 186,068 | 100.00 | 6.161 | | | | | | |
| 12200 | NYS TEACHERS RETIREMENT SYS | RPTL | 404(3) | 5 | 1,028 | 1,028 | 100.00 | .034 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 5 | 105,407 | 105,407 | 100.00 | 3.490 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 2 | 0 | 0 | | .000 | | | | | | |
| GROUP B TOTAL | | | | 295 | | 292,503 | | 9.684 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 1011_ | SEWAGE/WATER NOT IN DISTRICT | RPTL | 410-a | 54 | 25,795 | 25,795 | 100.00 | .854 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 161 | 26,433 | 26,433 | 100.00 | .875 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 522 | 133,911 | 133,911 | 100.00 | 4.434 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.52

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|--------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF CHAUTAUQUA | | | | | | | | | | | | | | |
| 29 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 7 | 1,660 | 1,660 | 100.00 | .055 | | | | | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 28 | 7,568 | 7,574 | 100.07 | .251 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 350 | 23,677 | 23,677 | 100.00 | .784 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 42 | 642 | 642 | 100.00 | .021 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 364 | 30,924 | 30,924 | 100.00 | 1.024 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 9 | 637 | 637 | 100.00 | .021 | | | | | | |
| 13670 | VILLGE OWNED:REVENU PRODUCNG | GEN MUNY L | 411 | 1 | 28 | 28 | 100.00 | .001 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 26 | 1,753 | 1,753 | 100.00 | .058 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 156 | 246,886 | 246,886 | 100.00 | 8.174 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 6 | 13,640 | 13,640 | 100.00 | .452 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 24 | 30,532 | 30,532 | 100.00 | 1.011 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 14 | 5,085 | 5,085 | 100.00 | .168 | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 287 | 287 | 100.00 | .010 | | | | | | |
| 3030_ | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | 5 | 473 | 26 | 5.42 | .001 | | | | | | |
| GROUP C TOTAL | | | | | 1,770 | 549,490 | | 18.193 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 3 | 214 | 214 | 100.00 | .007 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 14 | 24,068 | 24,068 | 100.00 | .797 | | | | | | |
| GROUP D TOTAL | | | | | 17 | 24,282 | | .804 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 62 | 5,837 | 5,837 | 100.00 | .193 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 627 | 132,542 | 132,542 | 100.00 | 4.388 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 32 | 55,537 | 55,537 | 100.00 | 1.839 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 137 | 88,308 | 88,308 | 100.00 | 2.924 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 43 | 2,440 | 2,440 | 100.00 | .081 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 18 | 1,125 | 1,125 | 100.00 | .037 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 344 | 128,115 | 128,115 | 100.00 | 4.242 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 1 | 107 | 107 | 100.00 | .004 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 13 | 45,881 | 45,881 | 100.00 | 1.519 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 11 | 1,225 | 1,225 | 100.00 | .041 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | | | | | | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 55 | 6,140 | 6,140 | 100.00 | .203 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 4 | 409 | 409 | 100.00 | .014 | | | | | | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | | 23 | 1,919 | 1,919 | 100.00 | .064 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 130 | 8,873 | 8,873 | 100.00 | .294 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 137 | 9,172 | 9,172 | 100.00 | .304 | | | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 2 | 496 | 101 | 20.42 | .003 | | | | | | |
| GROUP E TOTAL | | | | | 1,639 | | 487,731 | | 16.148 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 89 | 268,989 | 268,989 | 100.00 | 8.906 | | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 5 | 848 | 848 | 100.00 | .028 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 23 | 68,868 | 43,246 | 62.80 | 1.432 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 273 | 123,312 | 15,729 | 12.76 | .521 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 49 | 18,623 | 4,776 | 25.64 | .158 | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 3,000 | 1,224 | 40.80 | .041 | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 13,534 | 13,534 | 100.00 | .448 | | | | | | |
| GROUP F TOTAL | | | | | 441 | | 348,346 | | 11.533 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 13 | 56 | 56 | 100.00 | .002 | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 28 | 677 | 677 | 100.00 | .022 | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 9 | 11,160 | 11,160 | 100.00 | .370 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 5 | 6,441 | 6,441 | 100.00 | .213 | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 8 | 7,684 | 7,684 | 100.00 | .254 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 7 | 689 | 689 | 100.00 | .023 | | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 2 | 151 | 60 | 40.00 | .002 | | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H F F L | 577,654-a | | 3 | 191 | 191 | 100.00 | .006 | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F F L | 125 & 127 | | 5 | 4,487 | 4,110 | 91.61 | .136 | | | | | | |
| GROUP G TOTAL | | | | | 80 | | 31,068 | | 1.029 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF CHAUTAUQUA | | | | | | | | | | | | | | |
| 29 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 122 | 14,705 | 14,705 | 100.00 | .487 | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 7 | 189 | 189 | 100.00 | .006 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 408 | 42,750 | 10,877 | 25.44 | .360 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 2,236 | 130,493 | 48,387 | 37.08 | 1.602 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 525 | 32,644 | 5,431 | 16.64 | .180 | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 9 | 704 | 87 | 12.36 | .003 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 277 | 37,087 | 2,587 | 6.98 | .086 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 21 | 2,605 | 632 | 24.25 | .021 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 14 | 517 | 390 | 75.43 | .013 | | | | | |
| GROUP H TOTAL | | | | | | 3,619 | 83,285 | | 2.758 | | | | | |
| COUNTY TOTALS | | | | | | 46,821 | 3,020,356 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.55

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 421 | 28,306 | 3,104 | 10.97 | .195 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,265 | 167,518 | 21,318 | 12.73 | 1.342 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,810 | 192,436 | 42,022 | 21.84 | 2.644 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 627 | 42,512 | 8,008 | 18.84 | .504 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 7 | 709 | 707 | 99.69 | .045 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 41 | 2,708 | 165 | 6.08 | .010 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,951 | 101,633 | 36,511 | 35.92 | 2.298 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 6,283 | 417,103 | 284,636 | 68.24 | 17.911 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 285 | 88 | 30.75 | .006 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 14,915 | 1,206,629 | 451,881 | 37.45 | 28.435 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 11 | 965 | 184 | 19.07 | .012 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 1 | 45 | 1 | 2.50 | .000 | | | | | | |
| GROUP A TOTAL | | | | | 29,335 | | 848,625 | | 53.401 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 56 | 150,305 | 150,305 | 100.00 | 9.458 | | | | | | |
| GROUP B TOTAL | | | | | 56 | | 150,305 | | 9.458 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 2 | 401 | 401 | 100.00 | .025 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 115 | 54,260 | 54,260 | 100.00 | 3.414 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 150 | 24,378 | 24,378 | 100.00 | 1.534 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 10 | 172 | 172 | 100.00 | .011 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 140 | 9,085 | 9,085 | 100.00 | .572 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 23 | 245 | 245 | 100.00 | .015 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 61 | 10,285 | 10,285 | 100.00 | .647 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 3 | 350 | 350 | 100.00 | .022 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 5 | 384 | 384 | 100.00 | .024 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 78 | 119,586 | 119,586 | 100.00 | 7.525 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 7,053 | 7,053 | 100.00 | .444 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 2 | 9 | 9 | 100.00 | .001 | | | | | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 134 | 1,275 | 1,275 | 100.00 | .080 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.56

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------|------------------------------|-----------------------|----------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF CHEMUNG | | | | | | | | | |
| 12 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 3340_ | | TAX SALE - CITY OWNED | RPTL | 406(5) | 5 | 58 | 58 | 100.00 | .004 |
| | | GROUP C TOTAL | | | 730 | | 227,541 | | 14.318 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | | USA OWNED (GENERALLY) | RPTL | 400(1) | 14 | 6,113 | 5,757 | 94.17 | .362 |
| | | GROUP D TOTAL | | | 14 | | 5,757 | | .362 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | | CLERGY RESIDENCE | RPTL | 462 | 125 | 23,897 | 23,869 | 99.88 | 1.502 |
| 25110 | | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 147 | 40,802 | 40,552 | 99.39 | 2.552 |
| 25120 | | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 96 | 39,110 | 39,110 | 100.00 | 2.461 |
| 25130 | | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 14 | 2,578 | 2,578 | 100.00 | .162 |
| 25210 | | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 32 | 50,283 | 46,919 | 93.31 | 2.953 |
| 25230 | | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 63 | 12,311 | 12,311 | 100.00 | .775 |
| 2530_ | | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 15 | 1,103 | 1,103 | 100.00 | .069 |
| 25400 | | FRATERNAL ORGANIZATION | RPTL | 428 | 5 | 2,091 | 2,091 | 100.00 | .132 |
| 25600 | | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 2 | 2,334 | 774 | 33.15 | .049 |
| 26050 | | AGRICULTURAL SOCIETY | RPTL | 450 | 2 | 224 | 224 | 100.00 | .014 |
| 26100 | | VETERANS ORGANIZATION | RPTL | 452 | 9 | 1,819 | 1,810 | 99.49 | .114 |
| 26250 | | HISTORICAL SOCIETY | RPTL | 444 | 7 | 1,524 | 1,524 | 100.00 | .096 |
| 26400 | | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 23 | 3,673 | 3,673 | 100.00 | .231 |
| 27350 | | CEMETERY - PRIVATE | RPTL | 446 | 43 | 998 | 961 | 96.30 | .061 |
| 29500 | | PERFORMING ARTS BUILDINGS | RPTL | 427 | 2 | 6,080 | 6,080 | 100.00 | .383 |
| | | GROUP E TOTAL | | | 585 | | 183,579 | | 11.552 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 38 | 95,583 | 95,383 | 99.79 | 6.002 |
| 18180 | | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 12 | 21,083 | 21,083 | 100.00 | 1.327 |
| 47200 | | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 12 | 8,929 | 2,675 | 29.96 | .168 |
| 4760_ | | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 134 | 170,664 | 18,651 | 10.93 | 1.174 |
| 4761_ | | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 2 | 6,516 | 2,626 | 40.30 | .165 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|---|---|------------|-------------------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | LAW | SECTION | | | | | | | | | | |
| COUNTY OF CHEMUNG | | | | | | | | | | | | | | |
| 12 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 684 | 80 | 11.69 | .005 | | | | | |
| GROUP F TOTAL | | | | | 199 | | 140,498 | | .841 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 18 | 486 | 486 | 100.00 | .031 | | | | | |
| 18600 | USA:UNDER PURCHASE CONTRACT | RPTL | 400(2) | | 17 | 109 | 109 | 100.00 | .007 | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 4,209 | 4,209 | 100.00 | .265 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 2 | 4,145 | 4,145 | 100.00 | .261 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 1 | 123 | 123 | 100.00 | .008 | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 10 | 16,735 | 16,735 | 100.00 | 1.053 | | | | | |
| GROUP G TOTAL | | | | | 51 | | 25,807 | | .1624 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 9 | 362 | 362 | 100.00 | .023 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 28 | 6,368 | 1,893 | 29.72 | .119 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 141 | 10,795 | 3,044 | 28.20 | .192 | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 19 | 1,952 | 373 | 19.13 | .024 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 17 | 2,363 | 227 | 9.59 | .014 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 64 | 5 | 8.40 | .000 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 14 | 665 | 233 | 35.04 | .015 | | | | | |
| GROUP H TOTAL | | | | | 229 | | 6,137 | | .386 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 31,210 | | | | | | | | | | | | | | |
| 1,589,154 | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.58

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|--------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| 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) | 172 | 10,046 | 576 | 5.73 | .072 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,261 | 80,400 | 7,710 | 9.59 | .966 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,396 | 85,186 | 13,780 | 16.18 | 1.726 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 241 | 14,967 | 2,066 | 13.80 | .259 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 50 | 48 | 97.17 | .006 | | |
| 41400 | CLERGY | RPTL | 460 | 16 | 1,000 | 28 | 2.84 | .004 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 709 | 33,459 | 10,970 | 32.79 | 1.374 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,253 | 194,843 | 138,883 | 71.28 | 17.394 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 10 | 708 | 231 | 32.61 | .029 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 9,405 | 602,681 | 282,647 | 46.90 | 35.398 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 49 | 4,290 | 908 | 21.16 | .114 | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 3 | 96 | 32 | 33.02 | .004 | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 13 | 876 | 108 | 12.32 | .014 | | |
| GROUP A TOTAL | | | | 16,529 | | 457,987 | | 57.358 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 69 | 25,710 | 25,708 | 99.99 | 3.220 | | |
| GROUP B TOTAL | | | | 69 | | 25,708 | | 3.220 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 45 | 9,181 | 9,181 | 100.00 | 1.150 | | |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | 2 | 3,123 | 3,123 | 100.00 | .391 | | |
| 1323_ | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | 2 | 974 | 699 | 71.76 | .088 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 53 | 10,839 | 10,839 | 100.00 | 1.357 | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 11 | 16,512 | 16,512 | 100.00 | 2.068 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 131 | 6,766 | 6,766 | 100.00 | .847 | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 5 | 8 | 8 | 100.00 | .001 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 124 | 9,874 | 9,828 | 99.54 | 1.231 | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 4 | 177 | 177 | 100.00 | .022 | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 8 | 483 | 483 | 100.00 | .061 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 43 | 55,522 | 55,522 | 100.00 | 6.954 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 14 | 14 | 100.00 | .002 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.59

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| COUNTY OF CHENANGO | | | | | | | | | | | | | | | |
| 22 MUNICIPALITIES GROUP C CONT'D | | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | | RPTL | 410 | 21 | 1,458 | 1,446 | 99.18 | .181 | | | | | | |
| GROUP C TOTAL | | | | | 452 | | 114,598 | | 14.352 | | | | | | |
| 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 | 357 | 357 | 100.00 | .045 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | | STATE L | 54 | 2 | 422 | 422 | 100.00 | .053 | | | | | | |
| GROUP D TOTAL | | | | | 4 | | 779 | | .098 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | | RPTL | 462 | 30 | 2,295 | 2,295 | 100.00 | .288 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | | RPTL | 420-a | 161 | 24,140 | 24,048 | 99.62 | 3.012 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | | RPTL | 420-a | 3 | 51 | 51 | 100.00 | .006 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | | RPTL | 420-a | 11 | 3,235 | 3,235 | 100.00 | .405 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | | RPTL | 420-a | 9 | 2,749 | 2,749 | 100.00 | .344 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | | RPTL | 420-a | 18 | 14,779 | 14,766 | 99.91 | 1.849 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | | RPTL | 420-b | 30 | 4,319 | 4,319 | 100.00 | .541 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | | RPTL | 428 | 1 | 1 | 1 | 100.00 | .000 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | | RPTL | 450 | 10 | 1,675 | 1,675 | 100.00 | .210 | | | | | | |
| 26100 | VETERANS ORGANIZATION | | RPTL | 452 | 9 | 997 | 997 | 100.00 | .125 | | | | | | |
| 26250 | HISTORICAL SOCIETY | | RPTL | 444 | 10 | 808 | 808 | 100.00 | .101 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | | RPTL | 464(2) | 15 | 563 | 563 | 100.00 | .071 | | | | | | |
| 27350 | CEMETERY - PRIVATE | | RPTL | 446 | 180 | 2,892 | 2,892 | 100.00 | .362 | | | | | | |
| GROUP E TOTAL | | | | | 487 | | 58,399 | | 7.314 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | | RPTL | 412-a | 27 | 21,321 | 21,321 | 100.00 | 2.670 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | | RPTL | 485-b | 93 | 24,135 | 2,576 | 10.67 | .323 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | | RPTL | 485-b | 65 | 19,893 | 2,660 | 13.37 | .333 | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | | RPTL | 485-e | 24 | 16,049 | 8,839 | 55.08 | 1.107 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | OF EXEMPT | TOTAL COUNTY EXEMPT VALUE | | | | | |
| COUNTY OF CHENANGO | | | | | | | | | | | | | | |
| 22 MUNICIPALITIES GROUP F CONT'D | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 2,336 | 499 | 21.36 | .063 | | | | | |
| GROUP F TOTAL | | | | | 210 | | 35,895 | | .4496 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 5 | 1,340 | 1,340 | 100.00 | .168 | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 10 | 3,286 | 3,286 | 100.00 | .412 | | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 275 | 275 | 100.00 | .034 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 2,396 | 2,396 | 100.00 | .300 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 7 | 1,713 | 1,682 | 98.19 | .211 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 3 | 2,367 | 2,367 | 100.00 | .296 | | | | | |
| GROUP G TOTAL | | | | | 27 | | 11,346 | | .1421 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 479 | 47,372 | 47,372 | 100.00 | 5.933 | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 3 | 139 | 139 | 100.00 | .017 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 116 | 15,727 | 2,465 | 15.68 | .309 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,035 | 85,869 | 13,791 | 16.06 | 1.727 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 168 | 29,014 | 2,408 | 8.30 | .302 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 145 | 119 | 82.61 | .015 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 8 | 235 | 119 | 50.43 | .015 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 197 | 14,526 | 5,198 | 35.79 | .651 | | | | | |
| GROUP H TOTAL | | | | | 2,007 | | 71,611 | | 8.969 | | | | | |
| COUNTY TOTALS | | | | | 19,807 | | 798,475 | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.61

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|--------------------------------|-------------|-----------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF 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) | 362 | 22,829 | 1,001 | 4.39 | .049 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,911 | 163,656 | 22,214 | 13.57 | 1.082 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,991 | 167,816 | 37,667 | 22.45 | 1.834 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 746 | 61,703 | 10,922 | 17.70 | .532 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 2 | 315 | 315 | 100.00 | .015 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 12 | 1,195 | 18 | 1.50 | .001 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,317 | 76,444 | 31,516 | 41.23 | 1.534 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 4,183 | 308,480 | 176,717 | 57.29 | 8.603 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 7 | 377 | 132 | 35.05 | .006 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 13,642 | 1,188,431 | 404,267 | 34.02 | 19.681 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 81 | 5,028 | 1,689 | 33.60 | .082 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 6 | 581 | 51 | 8.71 | .003 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 88 | 4,786 | 2,128 | 44.46 | .104 | | | | | | |
| GROUP A TOTAL | | | | 24,348 | | 688,637 | | 33.526 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 103 | 155,516 | 155,516 | 100.00 | 7.571 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 8 | 1,319 | 1,319 | 100.00 | .064 | | | | | | |
| 12430 | NYS HIGHER EDUC SERVCE CORP | EDUC L | 657 | 10 | 196,778 | 196,778 | 100.00 | 9.580 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 13 | 1,958 | 1,958 | 100.00 | .095 | | | | | | |
| GROUP B TOTAL | | | | 134 | | 355,571 | | 17.311 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 54 | 51,925 | 51,925 | 100.00 | 2.528 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 67 | 54,678 | 54,678 | 100.00 | 2.662 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 202 | 21,362 | 21,362 | 100.00 | 1.040 | | | | | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 4 | 68 | 68 | 100.00 | .003 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 68 | 10,749 | 10,749 | 100.00 | .523 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 58 | 58 | 100.00 | .003 | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 1 | 23 | 23 | 100.00 | .001 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 5 | 2,323 | 2,323 | 100.00 | .113 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 36 | 108,924 | 108,924 | 100.00 | 5.303 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.62

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF CLINTON | | | | | | | | | | | | | | |
| 15 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 1383_ | SPECIAL DISTRICT:NOT IN DIST | RPTL | 410-a | 2 | 239 | 239 | 100.00 | .012 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 9,200 | 9,200 | 100.00 | .448 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 3 | 184 | 184 | 100.00 | .009 | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 11 | 615 | 615 | 100.00 | .030 | | | | | | |
| GROUP C TOTAL | | | | 456 | | 260,348 | | 12.675 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 1 | 200 | 200 | 100.00 | .010 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 15 | 8,579 | 8,579 | 100.00 | .418 | | | | | | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 13 | 196,448 | 196,448 | 100.00 | 9.564 | | | | | | |
| GROUP D TOTAL | | | | 29 | | 205,227 | | 9.991 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 16 | 1,490 | 1,490 | 100.00 | .073 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 112 | 38,058 | 38,058 | 100.00 | 1.853 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 10 | 12,525 | 12,525 | 100.00 | .610 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 19 | 2,089 | 2,089 | 100.00 | .102 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 3 | 62,026 | 62,026 | 100.00 | 3.020 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 31 | 14,639 | 14,639 | 100.00 | .713 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 34 | 5,282 | 5,282 | 100.00 | .257 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 1 | 95 | 95 | 100.00 | .005 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 16 | 2,422 | 2,422 | 100.00 | .118 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 26 | 4,155 | 4,155 | 100.00 | .202 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 92 | 5,073 | 5,073 | 100.00 | .247 | | | | | | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 2 | 101 | 101 | 100.00 | .005 | | | | | | |
| GROUP E TOTAL | | | | 362 | | 147,955 | | 7.203 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 67 | 311,609 | 311,609 | 100.00 | 15.170 | | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 1 | 4 | 4 | 100.00 | .000 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 18 | 11,709 | 884 | 7.55 | .043 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.63

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF CLINTON | | | | | | | | | |
| 15 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 7 | 3,073 | 467 | 15.21 | .023 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 11,581 | 2,008 | 17.34 | .098 |
| GROUP F TOTAL | | | | | 94 | | 314,972 | | 15.334 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 3 | 764 | 764 | 100.00 | .037 |
| 2811 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 8 | 5,381 | 5,381 | 100.00 | .262 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 1,198 | 1,198 | 100.00 | .058 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 10 | 2,131 | 2,131 | 100.00 | .104 |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 4 | 3,010 | 3,010 | 100.00 | .147 |
| 38260 | MUNI HSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 8 | 24,145 | 23,909 | 99.03 | 1.164 |
| 4865 | LTD PROFIT HSNG CO:VARIOUS | P H F I L | 33,556,654-a | | 1 | 4,123 | 4,003 | 97.09 | .195 |
| GROUP G TOTAL | | | | | 37 | | 40,396 | | 1.967 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 19 | 3,618 | 3,618 | 100.00 | .176 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 188 | 35,451 | 9,017 | 25.43 | .439 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MIKTS L | 305 | | 601 | 77,836 | 21,317 | 27.39 | 1.038 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MIKTS L | 306 | | 47 | 3,914 | 1,127 | 28.79 | .055 |
| 41750 | ORCHARDS OR VINEYARDS | AG-MIKTS L | 305(7) | | 21 | 3,162 | 46 | 1.45 | .002 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 149 | 35,610 | 3,075 | 8.64 | .150 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 2 | 159 | 2 | 1.13 | .000 |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 13 | 4,983 | 1,239 | 24.86 | .060 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 21 | 1,660 | 1,069 | 64.36 | .052 |
| GROUP H TOTAL | | | | | 1,061 | | 40,510 | | 1.972 |
| COUNTY TOTALS | | | | | 26,526 | | 2,054,058 | | |
| ***** | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.64

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | OF EXEMPT | TOTAL COUNTY EXEMPT VALUE | | | | | |
| COUNTY OF COLUMBIA | | | | | | | | | | | | | | |
| 19 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 8 | 3,269 | 3,269 | 100.00 | .231 | | | | | | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 143 | 16,927 | 8,609 | 50.86 | .608 | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 220 | 25,816 | 12,196 | 47.24 | .862 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 105 | 12,650 | 9,832 | 77.72 | .695 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,255 | 163,898 | 14,895 | 9.09 | 1.053 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,649 | 213,218 | 32,371 | 15.18 | 2.287 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 228 | 29,213 | 3,976 | 13.61 | .281 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 517 | 300 | 57.96 | .021 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 19 | 2,764 | 29 | 1.03 | .002 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,673 | 174,702 | 67,696 | 38.75 | 4.783 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,774 | 470,777 | 180,137 | 38.26 | 12.728 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 658 | 74 | 11.25 | .005 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 10,355 | 1,457,644 | 315,499 | 21.64 | 22.293 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 9 | 703 | 109 | 15.53 | .008 | | | | | | |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | 1 | 163 | 78 | 48.00 | .006 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 65 | 6,371 | 2,856 | 44.84 | .202 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 1,084 | 40 | 3.72 | .003 | | | | | | |
| GROUP A TOTAL | | | | | 19,518 | | 651,966 | | 46.067 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 88 | 72,335 | 72,335 | 100.00 | 5.111 | | | | | | |
| GROUP B TOTAL | | | | | 88 | | 72,335 | | 5.111 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 59 | 37,227 | 37,227 | 100.00 | 2.630 | | | | | | |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | 1 | 117 | 117 | 100.00 | .008 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 91 | 12,860 | 12,860 | 100.00 | .909 | | | | | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 2 | 305 | 305 | 100.00 | .022 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 198 | 27,769 | 27,769 | 100.00 | 1.962 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 11 | 471 | 471 | 100.00 | .033 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 46 | 4,628 | 4,628 | 100.00 | .327 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 36 | 125,273 | 125,273 | 100.00 | 8.852 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.65

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF COLUMBIA | | | | | | | | | |
| 19 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 | | 8 | 1,921 | 1,921 | 100.00 | .136 |
| GROUP C TOTAL | | | | | 452 | | 210,571 | | .14.879 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 7 | 2,441 | 2,441 | 100.00 | .173 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 1 | 51 | 51 | 100.00 | .004 |
| GROUP D TOTAL | | | | | 8 | | 2,492 | | .176 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 14 | 1,523 | 1,523 | 100.00 | .108 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 163 | 60,313 | 60,313 | 100.00 | 4.262 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 46 | 45,676 | 45,676 | 100.00 | 3.227 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 25 | 40,879 | 40,848 | 99.92 | 2.886 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 48 | 18,168 | 18,089 | 99.57 | 1.278 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 61 | 20,248 | 19,843 | 98.00 | 1.402 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 1 | 161 | 161 | 100.00 | .011 |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 1 | 1,343 | 1,343 | 100.00 | .095 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 1 | 116 | 116 | 100.00 | .008 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 5 | 1,918 | 1,918 | 100.00 | .136 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 18 | 2,399 | 2,399 | 100.00 | .170 |
| 26200 | BERKSHIRE FARM CTR FOR YOUTH | SOC SERV L | 472-p | | 3 | 39,921 | 39,921 | 100.00 | 2.821 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 1 | 235 | 235 | 100.00 | .017 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 56 | 9,402 | 9,402 | 100.00 | .664 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 73 | 3,366 | 3,366 | 100.00 | .238 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 2 | 225 | 225 | 100.00 | .016 |
| GROUP E TOTAL | | | | | 518 | | 245,378 | | .17.338 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 19 | 38,346 | 38,346 | 100.00 | 2.710 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 45 | 55,019 | 7,494 | 13.62 | .530 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 7 | 3,222 | 372 | 11.54 | .026 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.66

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| | 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 2 | 13,070 | 4,423 | 33.84 .313 | | | | | | |
| | GROUP F TOTAL | | | | 73 | | 50,635 | 3.578 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| | 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 24 | 6,358 | 6,358 | 100.00 .449 | | | | | | |
| | 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 17 | 4,491 | 4,491 | 100.00 .317 | | | | | | |
| | 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | 36 | 6,928 | 6,928 | 100.00 .490 | | | | | | |
| | 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | 3 | 6,999 | 6,999 | 100.00 .495 | | | | | | |
| | 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | 3 | 3,630 | 1,765 | 48.63 .125 | | | | | | |
| | GROUP G TOTAL | | | | 83 | | 26,541 | 1.875 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| | 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 4 | 2,253 | 2,253 | 100.00 .159 | | | | | | |
| | 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 95 | 36,447 | 6,149 | 16.87 .435 | | | | | | |
| | 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,614 | 381,052 | 135,151 | 35.47 9.550 | | | | | | |
| | 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 31 | 7,005 | 2,054 | 29.33 .145 | | | | | | |
| | 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 1 | 257 | 8 | 3.03 .001 | | | | | | |
| | 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 22 | 10,050 | 550 | 5.47 .039 | | | | | | |
| | 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 3 | 486 | 222 | 45.63 .016 | | | | | | |
| | 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 64 | 17,251 | 7,066 | 40.96 .499 | | | | | | |
| | GROUP H TOTAL | | | | 1,834 | | 153,453 | 10.843 | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| | ***** | | | | | | | | | | | | | |
| | 22,596 | | | | | | | | | | | | | |
| | ***** | | | | | | | | | | | | | |
| | 1,415,259 | | | | | | | | | | | | | |
| | ***** | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.67

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF CORTLAND | | | | | | | | | | | | | | |
| 16 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 54 | 3,586 | 146 | 4.08 | .018 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,019 | 76,103 | 7,482 | 9.83 | .915 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,031 | 77,909 | 12,464 | 16.00 | 1.524 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 174 | 12,604 | 1,973 | 15.65 | .241 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 102 | 18 | 17.24 | .002 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 8 | 580 | 12 | 2.11 | .002 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 588 | 36,181 | 11,947 | 33.02 | 1.461 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 2,584 | 188,793 | 120,222 | 63.68 | 14.697 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 6 | 184 | 101 | 55.12 | .012 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 7,820 | 618,719 | 237,755 | 38.43 | 29.065 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 22 | 1,311 | 368 | 28.10 | .045 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 14 | 646 | 256 | 39.61 | .031 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 146 | 13 | 8.56 | .002 | | | | | | |
| GROUP A TOTAL | | | | | 13,323 | | 392,757 | | 48.013 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 169 | 131,697 | 131,697 | 100.00 | 16.099 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 1 | 14 | 14 | 100.00 | .002 | | | | | | |
| GROUP B TOTAL | | | | | 170 | | 131,711 | | 16.101 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 59 | 22,550 | 22,550 | 100.00 | 2.757 | | | | | | |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L. | 411 | 9 | 790 | 790 | 100.00 | .097 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 55 | 29,254 | 29,254 | 100.00 | 3.576 | | | | | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 1 | 1,061 | 1,061 | 100.00 | .130 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 113 | 9,318 | 9,318 | 100.00 | 1.139 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 96 | 1,066 | 1,066 | 100.00 | .130 | | | | | | |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 1 | 2 | 2 | 100.00 | .000 | | | | | | |
| 1359 | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 5 | 828 | 828 | 100.00 | .101 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 70 | 5,325 | 5,325 | 100.00 | .651 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 3 | 70 | 70 | 100.00 | .009 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 1 | 10 | 10 | 100.00 | .001 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.68

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF CORTLAND 16 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 40 | 67,535 | 67,535 | 100.00 | .8256 |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 1 | 5,753 | 5,753 | 100.00 | .703 |
| GROUP C TOTAL | | | | | 454 | | 143,562 | | .17550 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 2 | 458 | 458 | 100.00 | .056 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 1 | 974 | 974 | 100.00 | .119 |
| GROUP D TOTAL | | | | | 3 | | 1,432 | | .175 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 4 | 363 | 363 | 100.00 | .044 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 1 | 573 | 573 | 100.00 | .070 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 7 | 2,678 | 2,678 | 100.00 | .327 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 21 | 6,801 | 6,801 | 100.00 | .831 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 35 | 5,467 | 5,467 | 100.00 | .668 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 7 | 856 | 856 | 100.00 | .105 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 2 | 225 | 225 | 100.00 | .028 |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | | 135 | 22,990 | 22,990 | 100.00 | 2.811 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 19 | 2,424 | 2,424 | 100.00 | .296 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 8 | 927 | 927 | 100.00 | .113 |
| 29150 | OPERA HOUSE | RPTL | 426 | | 1 | 378 | 378 | 100.00 | .046 |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | | 21 | 25,453 | 25,453 | 100.00 | 3.112 |
| GROUP E TOTAL | | | | | 261 | | 69,135 | | .8452 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 24 | 25,679 | 25,679 | 100.00 | 3.139 |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 2 | 67 | 67 | 100.00 | .008 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 15 | 3,145 | 316 | 10.05 | .039 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.69

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|--|-------------------------------|------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | |
| COUNTY OF CORTLAND | | | 16 MUNICIPALITIES | | GROUP F (CONT'D) | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 47 | 26,008 | 3,475 | 13.36 | .425 | | | | |
| GROUP F TOTAL | | | | | 88 | | 29,537 | | .3.611 | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 18 | 10,878 | 10,878 | 100.00 | .1.330 | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 2 | 270 | 270 | 100.00 | .033 | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 1 | 1,200 | 1,200 | 100.00 | .147 | | | | |
| GROUP G TOTAL | | | | | 21 | | 12,348 | | .1.510 | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 215 | 15,119 | 15,119 | 100.00 | .1.848 | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 70 | 13,346 | 3,964 | 29.70 | .485 | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 613 | 61,464 | 12,431 | 20.22 | .1.520 | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 124 | 8,046 | 1,878 | 23.34 | .230 | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 251 | 40,792 | 1,642 | 4.03 | .201 | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 27 | 1,797 | 513 | 28.56 | .063 | | | | |
| GROUP H TOTAL | | | | | 1,300 | | 35,547 | | .4.346 | | | | |
| COUNTY TOTALS | | | | | 15,627 | | 818,015 | | | | | | |
| ***** | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.70

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|--------------------------------|-------------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF DELAWARE | | 19 MUNICIPALITIES | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,708 | 132,115 | 18,392 | 13.92 | 1.670 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 554 | 46,651 | 4,508 | 9.66 | .409 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 665 | 57,567 | 8,811 | 15.31 | .800 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 107 | 9,282 | 1,352 | 14.57 | .123 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 502 | 502 | 100.00 | .046 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 16 | 891 | 111 | 12.50 | .010 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 375 | 21,179 | 7,500 | 35.41 | .681 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,830 | 297,808 | 180,333 | 60.55 | 16.373 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 439 | 97 | 22.15 | .009 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 8,049 | 643,372 | 249,069 | 38.71 | 22.614 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 20 | 1,796 | 275 | 15.30 | .025 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 5 | 417 | 80 | 19.14 | .007 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 701 | 83 | 11.88 | .008 | | | | | | |
| GROUP A TOTAL | | | | 15,343 | | 471,113 | | 42.774 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 44 | 19,350 | 19,350 | 100.00 | 1.757 | | | | | | |
| 12430 | NYS HIGHER EDUC SERVCE CORP | EDUC L | 657 | 3 | 50,551 | 50,551 | 100.00 | 4.590 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 11 | 8,922 | 8,922 | 100.00 | .810 | | | | | | |
| GROUP B TOTAL | | | | 58 | | 78,823 | | 7.157 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 54 | 25,394 | 25,394 | 100.00 | 2.306 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 12 | 139 | 139 | 100.00 | .013 | | | | | | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 2 | 53 | 53 | 100.00 | .005 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 142 | 18,111 | 18,111 | 100.00 | 1.644 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 50 | 765 | 765 | 100.00 | .069 | | | | | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 2 | 199 | 199 | 100.00 | .018 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 178 | 52,291 | 52,291 | 100.00 | 4.748 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 12 | 1,296 | 1,296 | 100.00 | .118 | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 13 | 429 | 429 | 100.00 | .039 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 5 | 146 | 146 | 100.00 | .013 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.71

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF DELAWARE | | | | | | | | | | | | | | |
| 19 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 47 | 130,251 | 130,251 | 100.00 | 11.826 | | | | | | |
| 1383_ | SPECIAL DISTRICT:NOT IN DIST | RPTL | 410-a | 1 | 35 | 35 | 100.00 | .003 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 5 | 8,743 | 8,743 | 100.00 | .794 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 6 | 331 | 331 | 100.00 | .030 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 4 | 292 | 292 | 100.00 | .027 | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 2 | 93 | 93 | 100.00 | .009 | | | | | | |
| GROUP C TOTAL | | | | 535 | | 238,568 | | 21.660 | | | | | | |
| 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 | 42,499 | 42,499 | 100.00 | 3.859 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 2 | 1,279 | 1,279 | 100.00 | .116 | | | | | | |
| GROUP D TOTAL | | | | 11 | | 43,778 | | 3.975 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 106 | 10,460 | 10,460 | 100.00 | .950 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 105 | 24,028 | 23,995 | 99.86 | 2.179 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 20 | 10,411 | 10,411 | 100.00 | .945 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 6 | 3,028 | 2,902 | 95.84 | .264 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 10 | 22,087 | 22,087 | 100.00 | 2.005 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 6 | 1,753 | 1,753 | 100.00 | .159 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 20 | 3,445 | 3,445 | 100.00 | .313 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 7 | 380 | 380 | 100.00 | .035 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 3 | 918 | 784 | 85.34 | .071 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 8 | 1,073 | 1,073 | 100.00 | .097 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 12 | 1,345 | 1,345 | 100.00 | .122 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 20 | 1,522 | 1,510 | 99.25 | .137 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 38 | 3,850 | 3,850 | 100.00 | .350 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 67 | 754 | 754 | 100.00 | .069 | | | | | | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 2 | 231 | 231 | 100.00 | .021 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.72

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|-------------------------------|------------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF DELAWARE | | | | | | | | | | | |
| 19 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | | 2 | 50 | 50 | 100.00 | .005 | | |
| GROUP E TOTAL | | | | | 432 | | 85,030 | | 7.720 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 16 | 14,112 | 14,112 | 100.00 | 1.281 | | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | | 7 | 1,011 | 1,011 | 100.00 | .092 | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 6 | 129 | 129 | 100.00 | .012 | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 59 | 35,483 | 4,079 | 11.50 | .370 | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 1,616 | 279 | 17.26 | .025 | | |
| GROUP F TOTAL | | | | | 89 | | 19,610 | | 1.780 | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 1 | 23,365 | 23,365 | 100.00 | 2.121 | | |
| 18300 | NYC HOUSING DEVELOPMENT CORP | P H FI L | 663 | | 1 | 3 | 3 | 100.00 | .000 | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 728 | 728 | 100.00 | .066 | | |
| 28240 | NONPROFIT:HSNG,RESRCH,LOANS | CLS UCON L | CH 270 | | 1 | 1,770 | 1,770 | 100.00 | .161 | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 8 | 41,760 | 41,760 | 100.00 | 3.792 | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 1 | 67 | 67 | 100.00 | .006 | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 1 | 1,202 | 1,202 | 100.00 | .109 | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 2 | 2,274 | 2,274 | 100.00 | .206 | | |
| GROUP G TOTAL | | | | | 16 | | 71,169 | | 6.462 | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 102 | 17,905 | 17,905 | 100.00 | 1.626 | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 93 | 18,754 | 2,759 | 14.71 | .251 | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,051 | 135,564 | 34,013 | 25.09 | 3.088 | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 54 | 6,125 | 1,120 | 18.29 | .102 | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 61 | 16,901 | 819 | 4.85 | .074 | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 305 | 4 | 1.25 | .000 | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 5 | 2,476 | 929 | 37.52 | .084 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.73

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| COUNTY OF DELAWARE | | | | | | | | | | | | | | | |
| 19 MUNICIPALITIES GROUP H (CONT'D) | | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | | 480-a | 417 | 51,949 | 21,820 | 42.00 | 1.981 | | | | | | |
| GROUP H TOTAL | | | | | 1,784 | | 79,369 | | 7.206 | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | | |
| 18,399 | | | | | | | | | | | | | | | |
| 1,101,407 | | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.74

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|-------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF DUTCHESS | | | | | | | | | | |
| 22 MUNICIPALITIES | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 925 | 158,622 | 7,197 | 4.54 | .085 | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 88 | 16,468 | 1,156 | 7.02 | .014 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 5,009 | 961,611 | 87,947 | 9.15 | 1.043 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 5,495 | 1,011,434 | 158,689 | 15.69 | 1.883 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 835 | 157,081 | 20,961 | 13.34 | .249 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 10 | 2,199 | 2,199 | 100.00 | .026 | | |
| 41400 | CLERGY | RPTL | 460 | 37 | 8,229 | 171 | 2.07 | .002 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,466 | 518,316 | 212,500 | 41.00 | 2.521 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 11,080 | 1,982,596 | 778,020 | 39.24 | 9.231 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 47,029 | 10,003,470 | 2,051,600 | 20.51 | 24.340 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 3 | 376 | 73 | 19.47 | .001 | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 1 | 144 | 30 | 20.54 | .000 | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 131 | 20,454 | 6,080 | 29.73 | .072 | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 15 | 4,220 | 190 | 4.50 | .002 | | |
| GROUP A TOTAL | | | | 74,124 | | 3,326,813 | | 39.470 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 228 | 1,075,801 | 1,075,801 | 100.00 | 12.763 | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 133 | 62,172 | 62,172 | 100.00 | .738 | | |
| GROUP B TOTAL | | | | 361 | | 1,137,973 | | 13.501 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 94 | 263,158 | 263,158 | 100.00 | 3.122 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 119 | 79,919 | 79,919 | 100.00 | .948 | | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 8 | 4,160 | 4,160 | 100.00 | .049 | | |
| 1344_ | CITY SEWERWATER NOT IN CITY | RPTL | 406(3) | 13 | 9,866 | 9,866 | 100.00 | .117 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 515 | 101,367 | 101,367 | 100.00 | 1.203 | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 4 | 352 | 352 | 100.00 | .004 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 106 | 22,891 | 22,891 | 100.00 | .272 | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 7 | 499 | 499 | 100.00 | .006 | | |
| 1374_ | VILLG SEWERWATER NOT IN VILLG | RPTL | 406(3) | 21 | 13,335 | 13,335 | 100.00 | .158 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 133 | 677,691 | 677,691 | 100.00 | 8.040 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.75

| 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 DUTCHESS | | | 22 MUNICIPALITIES | | GROUP C (CONT'D) | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | |
| 13850 | | BOCES PROPERTY | RPTL | 408 | 7 | 15,586 | 15,586 | 100.00 | .185 | | |
| 13870 | | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 43 | 17,425 | 17,425 | 100.00 | .207 | | |
| 13890 | | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 2 | 20,648 | 20,648 | 100.00 | .245 | | |
| 13970 | | REGIONAL OTB CORPORATION | RACING L | 513 | 2 | 363 | 363 | 100.00 | .004 | | |
| 14000 | | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | 23 | 30,517 | 30,517 | 100.00 | .362 | | |
| 3320_ | | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 145 | 9,699 | 9,699 | 100.00 | .115 | | |
| 3340_ | | TAX SALE - CITY OWNED | RPTL | 406(5) | 175 | 9,449 | 9,449 | 100.00 | .112 | | |
| GROUP C TOTAL | | | | | 1,417 | 1,276,925 | | 15.150 | | | |
| 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) | 167 | 67,272 | 67,272 | 100.00 | .798 | | |
| GROUP D TOTAL | | | | | 167 | 67,272 | | .798 | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | |
| 21600 | | CLERGY RESIDENCE | RPTL | 462 | 54 | 10,441 | 10,441 | 100.00 | .124 | | |
| 25110 | | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 460 | 407,199 | 407,199 | 100.00 | 4.831 | | |
| 25120 | | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 186 | 634,917 | 634,917 | 100.00 | 7.533 | | |
| 25130 | | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 40 | 22,245 | 22,245 | 100.00 | .264 | | |
| 25210 | | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 30 | 295,960 | 295,960 | 100.00 | 3.511 | | |
| 25230 | | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 90 | 54,438 | 54,438 | 100.00 | .646 | | |
| 2530_ | | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 259 | 236,465 | 236,465 | 100.00 | 2.805 | | |
| 25400 | | FRATERNAL ORGANIZATION | RPTL | 428 | 2 | 858 | 858 | 100.00 | .010 | | |
| 26050 | | AGRICULTURAL SOCIETY | RPTL | 450 | 19 | 8,182 | 8,182 | 100.00 | .097 | | |
| 26100 | | VETERANS ORGANIZATION | RPTL | 452 | 24 | 4,449 | 4,449 | 100.00 | .053 | | |
| 26250 | | HISTORICAL SOCIETY | RPTL | 444 | 16 | 5,243 | 5,243 | 100.00 | .062 | | |
| 26400 | | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 80 | 21,815 | 21,815 | 100.00 | .259 | | |
| 27350 | | CEMETERY - PRIVATE | RPTL | 446 | 153 | 19,102 | 19,102 | 100.00 | .227 | | |
| 29150 | | OPERA HOUSE | RPTL | 426 | 1 | 526 | 526 | 100.00 | .006 | | |
| 2935_ | | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 4 | 2,123 | 2,123 | 100.00 | .025 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.76

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|-------------------|-----------------------|-------|----------------------------|--|---|----------------------------------|--|
| 22 MUNICIPALITIES | 22 MUNICIPALITIES | GROUP E (CONT'D) | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 29500 PERFORMING ARTS BUILDINGS | RPTL | 427 | 2 | 401 | 401 | 100.00 | .005 | |
| GROUP E TOTAL | | | 1,420 | | 1,724,364 | | | 20.458 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 18020 MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 17 | 254,666 | 254,666 | 100.00 | 3.021 | |
| 19950 MUNICIPAL RAILROAD | RPTL | 456 | 45 | 76,387 | 76,387 | 100.00 | .906 | |
| 27250 RAILROAD - AMTRAK | U S PUB L | 45-546b | 1 | 1,760 | 1,760 | 100.00 | .021 | |
| 47200 RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 12 | 62,266 | 40,299 | 64.72 | .478 | |
| 4760_ BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 109 | 71,351 | 14,459 | 20.27 | .172 | |
| 4761_ BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 9 | 5,075 | 806 | 15.87 | .010 | |
| 4767_ IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 69 | 45,837 | 19,133 | 41.74 | .227 | |
| 49530 INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 1 | 144,108 | 9,189 | 6.38 | .109 | |
| GROUP F TOTAL | | | 263 | | 416,699 | | | 4.944 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 18040 URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 8 | 98,302 | 98,302 | 100.00 | 1.166 | |
| 18060 URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 17 | 19,625 | 19,625 | 100.00 | .233 | |
| 18080 MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 1 | 9,109 | 9,109 | 100.00 | .108 | |
| 2811_ NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 1 | 8,765 | 8,765 | 100.00 | .104 | |
| 28120 NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 12 | 77,937 | 77,937 | 100.00 | .925 | |
| 28540 NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 2 | 1,018 | 1,018 | 100.00 | .012 | |
| 28550 NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 2 | 860 | 860 | 100.00 | .010 | |
| GROUP G TOTAL | | | 43 | | 215,616 | | | 2.558 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 32252 NYS OWNED REFORESTED LAND | RPTL | 534 | 4 | 1,191 | 1,191 | 100.00 | .014 | |
| 41700 AGRICULTURAL BUILDING | RPTL | 483 | 74 | 67,884 | 13,028 | 19.19 | .155 | |
| 41720 AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,203 | 538,314 | 169,223 | 31.44 | 2.008 | |
| 41730 AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | 126 | 46,568 | 15,550 | 33.39 | .185 | |
| 42100 SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 13 | 18,949 | 647 | 3.42 | .008 | |
| 42120 TEMPORARY GREENHOUSES | RPTL | 483-c | 2 | 659 | 36 | 5.43 | .000 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.77

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|---------|-----------------------|--|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF DUTCHESS | | | 22 MUNICIPALITIES | | GROUP H (CONT'D) | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 61 | 14,989 | 4,159 | 27.75 | .049 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 149 | 78,663 | 25,876 | 32.89 | .307 |
| GROUP H TOTAL | | | | | 1,632 | | 229,710 | | 2.725 |
| COUNTY TOTALS | | | | | 79,462 | | 8,428,775 | | |
| ***** | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.78

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|----------------------------------|-------------------------------|---|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| | | | | | | | | | |
| COUNTY OF ERIE | | 28 MUNICIPALITIES | | | | | | | |
| GROUP A: | | RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 3,058 | 311,780 | 72,545 | 23.27 | .373 | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 17,176 | 1,489,689 | 640,585 | 43.00 | 3.296 | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 19,265 | 1,914,001 | 259,737 | 13.57 | 1.336 | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 17,526 | 1,641,058 | 376,684 | 22.95 | 1.938 | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 2,152 | 205,751 | 34,560 | 16.80 | .178 | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 45 | 7,434 | 7,295 | 98.13 | .038 | |
| 41400 | CLERGY | RPTL | 460 | 268 | 26,250 | 689 | 2.63 | .004 | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 29,584 | 2,167,298 | 792,953 | 36.59 | 4.080 | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 47,208 | 4,302,161 | 2,303,152 | 53.53 | 11.850 | |
| 41836 | STAR - ENHANCED | RPTL | 425 | 11,052 | 557,598 | 288,815 | 51.80 | 1.486 | |
| 41854 | STAR - BASIC | RPTL | 425 | 129,681 | 15,034,671 | 4,037,611 | 26.86 | 20.773 | |
| 41856 | STAR - BASIC | RPTL | 425 | 28,268 | 1,727,738 | 557,958 | 32.29 | 2.871 | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 115 | 19,804 | 4,972 | 25.10 | .026 | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 1,039 | 69,817 | 28,712 | 41.13 | .148 | |
| 4196_ | HISTORIC PROPERTY | RPTL | 444-a | 2 | 545 | 343 | 62.94 | .002 | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 6 | 464 | 37 | 8.01 | .000 | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 587 | 28 | 4.80 | .000 | |
| GROUP A TOTAL | | | | | 306,449 | | 9,406,676 | | 48.397 |
| GROUP B: | | PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 361 | 1,504,314 | 1,504,314 | 100.00 | 7.740 | |
| 12150 | NYS & LOCAL EMPL RETIRE SYS | RPTL | 404(2) | 1 | 139 | 139 | 100.00 | .001 | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 23 | 122,311 | 122,311 | 100.00 | .629 | |
| 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | 48 | 322,606 | 322,606 | 100.00 | 1.660 | |
| 12450 | NYS MED CARE FACULTY FINANCE | MCK UCON L | 7421 | 2 | 337 | 337 | 100.00 | .002 | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 7 | 1,367 | 1,367 | 100.00 | .007 | |
| GROUP B TOTAL | | | | | 442 | | 1,951,074 | | 10.038 |
| GROUP C: | | PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 1,551 | 861,210 | 861,210 | 100.00 | 4.431 | |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | 15 | 5,005 | 5,005 | 100.00 | .026 | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 5,923 | 493,888 | 493,888 | 100.00 | 2.541 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 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) | 1,409 | 527,755 | 527,755 | 100.00 | 2.715 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 3 | 372 | 372 | 100.00 | .002 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 463 | 70,342 | 70,342 | 100.00 | .362 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 99 | 99 | 100.00 | .001 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 2 | 272 | 272 | 100.00 | .001 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 360 | 1,045,012 | 1,045,012 | 100.00 | 5.377 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 14,442 | 14,442 | 100.00 | .074 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 6 | 129 | 129 | 100.00 | .001 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 92 | 176,885 | 176,885 | 100.00 | .910 | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 11 | 3,243 | 3,243 | 100.00 | .017 | | | | | | |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHY | RPTL | 412 | 13 | 2,620 | 2,620 | 100.00 | .014 | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 6 | 137 | 127 | 92.62 | .001 | | | | | | |
| GROUP C TOTAL | | | | 9,859 | | 3,201,401 | | 16.471 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 47 | 224,682 | 224,682 | 100.00 | 1.156 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 20 | 19,557 | 19,557 | 100.00 | .101 | | | | | | |
| 14200 | FOREIGN GOVT: EMBASSY | RPTL | 418 | 6 | 1,228 | 1,228 | 100.00 | .006 | | | | | | |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 9 | 10,538 | 10,538 | 100.00 | .054 | | | | | | |
| GROUP D TOTAL | | | | 82 | | 256,005 | | 1.317 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 198 | 26,321 | 26,321 | 100.00 | .135 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 1,893 | 801,615 | 801,615 | 100.00 | 4.124 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 228 | 244,735 | 244,649 | 99.96 | 1.259 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 823 | 147,706 | 147,706 | 100.00 | .760 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 77 | 437,868 | 437,603 | 99.94 | 2.251 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 179 | 55,434 | 55,434 | 100.00 | .285 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 80 | 31,387 | 31,387 | 100.00 | .162 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 4 | 888 | 888 | 100.00 | .005 | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 7 | 7,675 | 7,675 | 100.00 | .040 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 10 | 29,320 | 29,320 | 100.00 | .151 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.80

| GROUP | CODE | DESCRIPTION | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|--|-------------------------------|-------------|----------------|----------------------------|---|--|----------------------------------|--|--|--|--|--|
| | | | | | (000) | (000) | | | | | | |
| COUNTY OF ERIE | | | | | | | | | | | | |
| 28 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 4 | 16,660 | 16,660 | 100.00 | .086 | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 71 | 13,972 | 13,972 | 100.00 | .072 | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 15 | 1,044 | 1,044 | 100.00 | .005 | | | | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 3 | 594 | 594 | 100.00 | .003 | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 210 | 59,953 | 59,953 | 100.00 | .309 | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 226 | 93,869 | 93,869 | 100.00 | .483 | | | | |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | 1 | 196 | 196 | 100.00 | .001 | | | | |
| GROUP E TOTAL | | | | 4,029 | | 1,968,886 | | 10.130 | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 674 | 1,764,076 | 1,763,524 | 99.97 | 9.073 | | | | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | 1 | 839 | 839 | 100.00 | .004 | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 78 | 120,166 | 40,534 | 33.73 | .209 | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 686 | 678,878 | 96,815 | 14.26 | .498 | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 339 | 297,572 | 67,992 | 22.85 | .350 | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 168 | 49,568 | 25,426 | 51.29 | .131 | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 4 | 27,292 | 15,584 | 57.10 | .080 | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 10 | 33,585 | 24,826 | 73.92 | .128 | | | | |
| GROUP F TOTAL | | | | 1,960 | | 2,035,540 | | 10.473 | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 153 | 178,684 | 178,684 | 100.00 | .919 | | | | |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 62 | 121,251 | 121,251 | 100.00 | .624 | | | | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | 13 | 13,249 | 13,249 | 100.00 | .068 | | | | |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | 1 | 2,795 | 2,795 | 100.00 | .014 | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | 108 | 494 | 494 | 100.00 | .003 | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 31 | 49,037 | 49,037 | 100.00 | .252 | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 5 | 7,123 | 7,123 | 100.00 | .037 | | | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | 19 | 8,538 | 8,538 | 100.00 | .044 | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | 17 | 56,726 | 56,726 | 100.00 | .292 | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 6 | 3,481 | 3,481 | 100.00 | .018 | | | | |
| 38260 | MUNI HSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 5 | 22,470 | 20,924 | 93.12 | .108 | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.81

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|------------------------------|-----------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF ERIE | | | | | | | | | | | |
| 28 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | 16 | 14,492 | 13,267 | 91.55 | .068 | | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H F I L | 33,556,654-a | 19 | 16,561 | 8,152 | 49.23 | .042 | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H F I L | 577,654-a | 16 | 30,383 | 29,900 | 98.41 | .154 | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 28 | 33,021 | 25,070 | 75.92 | .129 | | | |
| GROUP G TOTAL | | | | 499 | | 538,691 | | .2772 | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 193 | 41,865 | 8,276 | 19.77 | .043 | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,655 | 206,370 | 59,988 | 29.07 | .309 | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | 73 | 10,645 | 3,548 | 33.33 | .018 | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 152 | 35,336 | 2,718 | 7.69 | .014 | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 73 | 5,461 | 1,150 | 21.06 | .006 | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 1 | 543 | 448 | 82.58 | .002 | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 5 | 410 | 288 | 70.20 | .002 | | | |
| GROUP H TOTAL | | | | 2,152 | | 76,416 | | .393 | | | |
| COUNTY TOTALS | | | | 325,478 | | 19,436,590 | | | | | |
| ***** | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.82

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF ESSEX | | | | | | | | | | | | | | |
| 18 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 15 | 842 | 318 | 37.74 | .024 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 338 | 26,327 | 775 | 2.94 | .057 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 98 | 7,647 | 4,882 | 63.85 | .361 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 931 | 81,384 | 9,138 | 11.23 | .676 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,264 | 105,281 | 20,059 | 19.05 | 1.484 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 262 | 22,158 | 3,783 | 17.07 | .280 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 68 | 1 | 1.46 | .000 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 15 | 1,770 | 22 | 1.21 | .002 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 733 | 45,143 | 21,301 | 47.19 | 1.576 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 2,967 | 228,587 | 127,635 | 55.84 | 9.440 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 4 | 846 | 70 | 8.31 | .005 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 7,129 | 645,376 | 213,400 | 33.07 | 15.784 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 4 | 217 | 60 | 27.62 | .004 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 12 | 449 | 218 | 48.49 | .016 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 1 | 110 | 35 | 31.93 | .003 | | | | | | |
| GROUP A TOTAL | | | | | 13,774 | | 401,697 | | 29.710 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 187 | 110,360 | 110,360 | 100.00 | 8.163 | | | | | | |
| GROUP B TOTAL | | | | | 187 | | 110,360 | | 8.163 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 6 | 402 | 402 | 100.00 | .030 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 48 | 19,751 | 19,751 | 100.00 | 1.461 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 408 | 422,203 | 422,203 | 100.00 | 31.227 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 75 | 676 | 676 | 100.00 | .050 | | | | | | |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 9 | 501 | 501 | 100.00 | .037 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 76 | 24,456 | 24,456 | 100.00 | 1.809 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 30 | 30 | 100.00 | .002 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 6 | 184 | 184 | 100.00 | .014 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 32 | 61,462 | 61,462 | 100.00 | 4.546 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 1,431 | 1,431 | 100.00 | .106 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 22 | 6,475 | 6,475 | 100.00 | .479 | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | | 25 | 704 | 704 | 100.00 | .052 | | | | | |
| GROUP C TOTAL | | | | | 711 | | 538,275 | | 39.812 | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 11 | 37,502 | 37,502 | 100.00 | 2.774 | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 2 | 21 | 21 | 100.00 | .002 | | | | | |
| GROUP D TOTAL | | | | | 13 | | 37,523 | | 2.775 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 26 | 2,302 | 2,302 | 100.00 | .170 | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 129 | 24,890 | 24,890 | 100.00 | 1.841 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 86 | 51,592 | 51,592 | 100.00 | 3.816 | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 3 | 1,572 | 1,572 | 100.00 | .116 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 18 | 35,025 | 35,025 | 100.00 | 2.591 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 14 | 5,811 | 5,811 | 100.00 | .430 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 126 | 37,845 | 37,845 | 100.00 | 2.799 | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 4 | 548 | 548 | 100.00 | .041 | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 1 | 51 | 51 | 100.00 | .004 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 2 | 114 | 114 | 100.00 | .008 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 11 | 1,204 | 1,204 | 100.00 | .089 | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 5 | 965 | 965 | 100.00 | .071 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 40 | 4,425 | 4,425 | 100.00 | .327 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 27 | 675 | 675 | 100.00 | .050 | | | | | |
| GROUP E TOTAL | | | | | 492 | | 167,019 | | 12.353 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 39 | 9,156 | 9,156 | 100.00 | .677 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 24 | 15,341 | 3,726 | 24.29 | .276 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 1 | 139 | 40 | 28.80 | .003 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | OF EXEMPT | TOTAL COUNTY EXEMPT VALUE | | | | | |
| COUNTY OF ESSEX | | | | | | | | | | | | | | |
| 18 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 18,100 | 18,100 | 100.00 | 1.339 | | | | | |
| GROUP F TOTAL | | | | | 65 | | 31,022 | | .2295 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 2 | 1,746 | 1,746 | 100.00 | .129 | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H F I L | 577,654-a | | 1 | 811 | 811 | 100.00 | .060 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 4 | 10,282 | 9,747 | 94.79 | .721 | | | | | |
| GROUP G TOTAL | | | | | 7 | | 12,304 | | .910 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 11 | 2,503 | 961 | 38.38 | .071 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 236 | 20,889 | 7,066 | 33.82 | .523 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 1 | 9 | 7 | 85.76 | .001 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 3 | 868 | 5 | .61 | .000 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 106 | 36,205 | 16,772 | 46.32 | 1.241 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 743 | 47,309 | 28,138 | 59.48 | 2.081 | | | | | |
| GROUP H TOTAL | | | | | 1,100 | | 52,949 | | 3.916 | | | | | |
| COUNTY TOTALS | | | | | | 16,360 | 1,352,042 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.85

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|--------------------------------|------|-----------------------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF FRANKLIN | | | | | | | | |
| 19 MUNICIPALITIES | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 721 | 47,335 | 3,851 | 8.13 | .378 |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 116 | 11,268 | 789 | 7.01 | .078 |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 202 | 17,202 | 2,316 | 13.46 | .228 |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 47 | 3,890 | 510 | 13.12 | .050 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 335 | 299 | 89.25 | .029 |
| 41400 | CLERGY | RPTL | 460 | 18 | 1,571 | 71 | 4.53 | .007 |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 656 | 35,965 | 15,297 | 42.53 | 1.503 |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,001 | 179,784 | 120,305 | 66.92 | 11.824 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 4 | 265 | 126 | 47.63 | .012 |
| 41854 | STAR - BASIC | RPTL | 425 | 7,896 | 530,164 | 231,496 | 43.67 | 22.752 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 20 | 1,694 | 382 | 22.57 | .038 |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 1 | 32 | 0 | .00 | .000 |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 312 | 41 | 13.20 | .004 |
| GROUP A TOTAL | | | | 12,689 | | 375,483 | | 36.903 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 81 | 225,017 | 225,017 | 100.00 | 22.115 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 1 | 17 | 17 | 100.00 | .002 |
| GROUP B TOTAL | | | | 82 | | 225,034 | | 22.117 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 26 | 34,942 | 34,942 | 100.00 | 3.434 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 308 | 25,595 | 25,595 | 100.00 | 2.516 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 25 | 256 | 256 | 100.00 | .025 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 101 | 17,580 | 17,580 | 100.00 | 1.728 |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 1 | 3,004 | 3,000 | 99.88 | .295 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 41 | 86,593 | 86,593 | 100.00 | 8.511 |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 2 | 4,649 | 4,649 | 100.00 | .457 |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 106 | 1,522 | 1,522 | 100.00 | .150 |
| GROUP C TOTAL | | | | 610 | | 174,137 | | 17.115 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.86

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|------------------------------|------------|-----------------------|-----|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF FRANKLIN | | | | | | | | | | | |
| 19 MUNICIPALITIES | | | | | | | | | | | |
| GROUP 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 | 3,559 | 3,559 | 100.00 | .350 | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 2 | 17 | 17 | 100.00 | .002 | | | |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 4 | 2,764 | 2,764 | 100.00 | .272 | | | |
| GROUP D TOTAL | | | | | 19 | | 6,340 | | .623 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 15 | 1,702 | 1,702 | 100.00 | .167 | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 169 | 30,771 | 30,771 | 100.00 | 3.024 | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 33 | 41,815 | 41,815 | 100.00 | 4.110 | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 24 | 5,187 | 5,103 | 98.39 | .501 | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 17 | 43,305 | 43,305 | 100.00 | 4.256 | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 22 | 6,472 | 6,472 | 100.00 | .636 | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 26 | 13,086 | 13,086 | 100.00 | 1.286 | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 8 | 2,627 | 2,627 | 100.00 | .258 | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 15 | 990 | 990 | 100.00 | .097 | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 2 | 286 | 286 | 100.00 | .028 | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 27 | 2,340 | 2,340 | 100.00 | .230 | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 74 | 1,344 | 1,344 | 100.00 | .132 | | | |
| GROUP E TOTAL | | | | | 432 | | 149,841 | | 14.727 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 2 | 39 | 39 | 100.00 | .004 | | | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 2 | 39 | 39 | 100.00 | .004 | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 38 | 16,284 | 1,525 | 9.36 | .150 | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 35 | 18,018 | 5,055 | 28.06 | .497 | | | |
| GROUP F TOTAL | | | | | 77 | | 6,658 | | .654 | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 10 | 8,256 | 8,256 | 100.00 | .812 | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 3 | 3,217 | 3,217 | 100.00 | .316 | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 18 | 10,674 | 10,674 | 100.00 | 1.049 | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 FRANKLIN | | | | | | | | | | | | | | |
| 19 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 31 | 7,705 | 7,705 | 100.00 | .757 | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 10 | 1,353 | 1,353 | 100.00 | .133 | | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H F I L | 577,654-a | 2 | 550 | 550 | 100.00 | .054 | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 3 | 1,477 | 1,439 | 97.41 | .141 | | | | | | |
| GROUP G TOTAL | | | | 77 | | 33,194 | | 3.262 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 108 | 6,394 | 6,394 | 100.00 | .628 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 85 | 14,305 | 6,492 | 45.38 | .638 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 540 | 31,947 | 4,865 | 15.23 | .478 | | | | | | |
| 41730 | AGRICULTUR LAND NOT IN DIST | AG-MKTS L | 306 | 71 | 3,430 | 659 | 19.23 | .065 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 22 | 3,548 | 254 | 7.16 | .025 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 341 | 37,820 | 20,093 | 53.13 | 1.975 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 41 | 11,164 | 8,024 | 71.88 | .789 | | | | | | |
| GROUP H TOTAL | | | | 1,208 | | 46,781 | | 4.598 | | | | | | |
| COUNTY TOTALS | | | | 15,229 | | 1,017,488 | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.88

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF FULTON | | | | | | | | | | |
| 12 MUNICIPALITIES | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 159 | 9,102 | 337 | 3.70 | .035 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,545 | 102,634 | 14,637 | 14.26 | 1.535 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,975 | 130,731 | 30,951 | 23.68 | 3.246 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 461 | 29,324 | 5,589 | 19.06 | .586 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 2 | 180 | 180 | 100.00 | .019 | | |
| 41400 | CLERGY | RPTL | 460 | 24 | 1,914 | 41 | 2.14 | .004 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,345 | 70,279 | 27,393 | 38.98 | 2.873 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,932 | 244,709 | 165,657 | 67.70 | 17.373 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 35 | 8,064 | 1,775 | 22.01 | .186 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 9,905 | 687,477 | 298,670 | 43.44 | 31.322 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 35 | 10,139 | 3,226 | 31.81 | .338 | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 7 | 572 | 91 | 15.97 | .010 | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 682 | 66 | 9.71 | .007 | | |
| GROUP A TOTAL | | | | 19,431 | | 548,613 | | 57.534 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 68 | 17,666 | 17,666 | 100.00 | 1.853 | | |
| GROUP B TOTAL | | | | 68 | | 17,666 | | 1.853 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 48 | 20,724 | 20,724 | 100.00 | 2.173 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 137 | 16,891 | 16,891 | 100.00 | 1.771 | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 1 | 25,981 | 25,981 | 100.00 | 2.725 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 81 | 6,520 | 6,520 | 100.00 | .684 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 35 | 2,115 | 2,115 | 100.00 | .222 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 68 | 116,847 | 116,847 | 100.00 | 12.254 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 1 | 1 | 100.00 | .000 | | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 50 | 537 | 790 | 147.23 | .083 | | |
| GROUP C TOTAL | | | | 422 | | 189,869 | | 19.912 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.89

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | EXEMPT | EXEMPT | | | | | |
| COUNTY OF FULTON | | | | | | | | | | | | | | |
| 12. MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 1 | 705 | 705 | 100.00 | .074 | | | | | |
| GROUP D TOTAL | | | | | 1 | | 705 | | .074 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 46 | 7,637 | 7,637 | 100.00 | .801 | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 99 | 15,401 | 15,401 | 100.00 | 1.615 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 1 | 355 | 355 | 100.00 | .037 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 9 | 21,878 | 21,878 | 100.00 | 2.294 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 27 | 6,079 | 6,079 | 100.00 | .638 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 150 | 43,914 | 43,914 | 100.00 | 4.605 | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 4 | 445 | 398 | 89.61 | .042 | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 2 | 420 | 420 | 100.00 | .044 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 5 | 110 | 110 | 100.00 | .012 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 12 | 884 | 884 | 100.00 | .093 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 36 | 3,550 | 3,550 | 100.00 | .372 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 82 | 1,567 | 1,567 | 100.00 | .164 | | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 1 | 21 | 21 | 100.00 | .002 | | | | | |
| GROUP E TOTAL | | | | | 474 | | 102,214 | | 10.719 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 29 | 29,461 | 29,461 | 100.00 | 3.090 | | | | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | | 7 | 886 | 886 | 100.00 | .093 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 69 | 32,700 | 5,120 | 15.66 | .537 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 1 | 351 | 175 | 50.00 | .018 | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 12 | 42,886 | 40,567 | 94.59 | 4.254 | | | | | |
| GROUP F TOTAL | | | | | 118 | | 76,209 | | 7.992 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H F I L | 260 | | 3 | 41 | 41 | 100.00 | .004 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 3 | 5,477 | 5,477 | 100.00 | .574 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 18 | 2,496 | 2,496 | 100.00 | .262 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.90

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.91

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF GENESEE | | | | | | | | | |
| 14 MUNICIPALITIES | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | |
| | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 55 | 4,276 | 120 | 2.81 | .011 |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 1,566 | 130,716 | 18,330 | 14.02 | 1.672 |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 1,700 | 135,708 | 31,625 | 23.30 | 2.884 |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 455 | 36,510 | 6,385 | 17.49 | .582 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 2 | 242 | 242 | 100.00 | .022 |
| 41400 | CLERGY | RPTL | 460 | | 18 | 1,591 | 27 | 1.70 | .003 |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 1,242 | 81,570 | 26,885 | 32.96 | 2.452 |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 3,701 | 301,367 | 170,132 | 56.45 | 15.515 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | | 2 | 232 | 52 | 22.22 | .005 |
| 41854 | STAR - BASIC | RPTL | 425 | | 11,176 | 997,542 | 336,492 | 33.73 | 30.686 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | | 3 | 126 | 31 | 24.60 | .003 |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | | 18 | 1,087 | 411 | 37.83 | .038 |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 3 | 300 | 11 | 3.57 | .001 |
| GROUP A TOTAL | | | | | 19,941 | | 590,743 | | 53.872 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 37 | 27,107 | 27,107 | 100.00 | 2.472 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 3 | 9,030 | 9,030 | 100.00 | .823 |
| GROUP B TOTAL | | | | | 40 | | 36,137 | | 3.295 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 51 | 47,502 | 47,502 | 100.00 | 4.332 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | | 77 | 19,425 | 19,425 | 100.00 | 1.771 |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | | 1 | 166 | 166 | 100.00 | .015 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 97 | 6,939 | 6,939 | 100.00 | .633 |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 30 | 4,477 | 4,578 | 102.24 | .417 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 86 | 5,594 | 5,594 | 100.00 | .510 |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 13 | 7,605 | 7,605 | 100.00 | .694 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 50 | 92,169 | 92,169 | 100.00 | 8.405 |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 3 | 6,310 | 6,310 | 100.00 | .576 |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 27 | 563 | 563 | 100.00 | .051 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.92

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|--------------------------------|----------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF GENESEE | | | | | | | | | | |
| 14 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | | 4 | 3,097 | 3,097 | 100.00 | .282 | |
| GROUP C TOTAL | | | | | 439 | | 193,948 | | 17.687 | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 30 | 33,140 | 33,140 | 100.00 | 3.022 | |
| 14300 | INDIAN RESERVATION | RPTL | 454 | | 9 | 2,016 | 2,016 | 100.00 | .184 | |
| GROUP D TOTAL | | | | | 39 | | 35,156 | | 3.206 | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 24 | 2,296 | 2,296 | 100.00 | .209 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 147 | 43,859 | 43,859 | 100.00 | 4.000 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 4 | 461 | 461 | 100.00 | .042 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 7 | 3,149 | 2,866 | 91.00 | .261 | |
| 2530_ | NONPROFIT ORGNZTN-VARIOUS USES | RPTL | 420-b | | 144 | 9,424 | 8,520 | 90.41 | .777 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 12 | 10,316 | 10,316 | 100.00 | .941 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 4 | 290 | 290 | 100.00 | .026 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 8 | 518 | 518 | 100.00 | .047 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 1 | 150 | 150 | 100.00 | .014 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 32 | 4,680 | 4,680 | 100.00 | .427 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 94 | 2,789 | 2,789 | 100.00 | .254 | |
| GROUP E TOTAL | | | | | 477 | | 76,745 | | 6.999 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 56 | 67,485 | 67,066 | 99.38 | 6.116 | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 4 | 1,467 | 645 | 43.93 | .059 | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 83 | 83,070 | 6,688 | 8.05 | .610 | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 38 | 13,119 | 3,352 | 25.55 | .306 | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 2 | 37,950 | 14,449 | 38.07 | 1.318 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.93

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|-------------------------------|-----------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | |
| COUNTY OF GENESEE | | | | | | | | | | | | | | |
| 14 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 2 | 722 | 230 | 31.87 | .021 | | | | | |
| GROUP F TOTAL | | | | | 185 | | 92,430 | | 8.429 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H F I L | 36-a(2) | | 4 | 6,493 | 6,493 | 100.00 | .592 | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 4 | 3,559 | 2,198 | 61.75 | .200 | | | | | |
| 3860_ | MUNI HSNG AUTH:SOLD/LEASED | P H F I L | 36-a(4) | | 3 | 7,997 | 6,238 | 78.01 | .569 | | | | | |
| GROUP G TOTAL | | | | | 11 | | 14,929 | | 1.361 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 190 | 30,458 | 9,686 | 31.80 | .883 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 2,293 | 169,935 | 40,674 | 23.93 | 3.709 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 91 | 5,931 | 1,384 | 23.33 | .126 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 214 | 39,774 | 2,038 | 5.12 | .186 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 5 | 965 | 27 | 2.84 | .003 | | | | | |
| GROUP H TOTAL | | | | | 2,793 | | 53,809 | | 4.907 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 23,962 | | | | | | | | | | | | | | |
| 1,096,570 | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.94

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|------------|-----------------------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF 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) | 355 | 34,307 | 12,744 | 37.15 | 1.299 |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 153 | 17,902 | 2,967 | 16.57 | .302 |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 1 | 115 | 29 | 25.00 | .003 |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,123 | 117,616 | 13,514 | 11.49 | 1.378 |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,211 | 118,776 | 23,488 | 19.78 | 2.395 |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 230 | 22,730 | 3,531 | 15.53 | .360 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 111 | 111 | 100.00 | .011 |
| 41400 | CLERGY | RPTL | 460 | 21 | 2,508 | 136 | 5.44 | .014 |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 911 | 74,407 | 30,081 | 40.43 | 3.067 |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,182 | 313,347 | 153,612 | 49.02 | 15.660 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 843 | 125 | 14.83 | .013 |
| 41854 | STAR - BASIC | RPTL | 425 | 8,007 | 846,295 | 248,934 | 29.41 | 25.378 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 11 | 772 | 233 | 30.14 | .024 |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 6 | 634 | 157 | 24.74 | .016 |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 19 | 1,479 | 613 | 41.45 | .063 |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 3 | 252 | 20 | 7.95 | .002 |
| GROUP A TOTAL | | | | 15,239 | | 490,295 | | 49.983 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 25 | 3,504 | 3,504 | 100.00 | .357 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 5 | 1,644 | 1,644 | 100.00 | .168 |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 19 | 1,266 | 1,266 | 100.00 | .129 |
| GROUP B TOTAL | | | | 49 | | 6,414 | | .654 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 50 | 9,970 | 9,970 | 100.00 | 1.016 |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | 1 | 7 | 7 | 100.00 | .001 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 2 | 249 | 249 | 100.00 | .025 |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 6 | 1 | 1 | 100.00 | .000 |
| 13380 | CITY OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | 6 | 806 | 806 | 100.00 | .082 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 87 | 11,368 | 11,368 | 100.00 | 1.159 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 39 | 678 | 678 | 100.00 | .069 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.95

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | |
|--|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | |
| COUNTY OF GREENE | | | | | | | | | | | | |
| 14 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 1 | 45 | 45 | 100.00 | .005 | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 69 | 29,600 | 29,600 | 100.00 | 3.018 | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 3 | 305 | 305 | 100.00 | .031 | | | |
| 13670 | VILLEGE OWNED:REVENU PRODUCNG | GEN MUNY L | 411 | | 1 | 132 | 132 | 100.00 | .014 | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 25 | 13,712 | 13,712 | 100.00 | 1.398 | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 18 | 77,911 | 77,911 | 100.00 | 7.943 | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 1 | 138 | 138 | 100.00 | .014 | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 13 | 2,455 | 2,455 | 100.00 | .250 | | | |
| GROUP C TOTAL | | | | | 322 | | 147,377 | | 15.024 | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 3 | 439 | 439 | 100.00 | .045 | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 2 | 722 | 722 | 100.00 | .074 | | | |
| GROUP D TOTAL | | | | | 5 | | 1,161 | | .118 | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 41 | 7,747 | 7,747 | 100.00 | .790 | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 162 | 51,179 | 51,072 | 99.79 | 5.207 | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 39 | 23,432 | 23,355 | 99.67 | 2.381 | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 8 | 1,996 | 1,944 | 97.42 | .198 | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 3 | 1,175 | 1,175 | 100.00 | .120 | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 10 | 1,912 | 1,912 | 100.00 | .195 | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 26 | 8,389 | 8,389 | 100.00 | .855 | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 1 | 282 | 282 | 100.00 | .029 | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 1 | 15 | 15 | 100.00 | .002 | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 7 | 793 | 793 | 100.00 | .081 | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 5 | 1,734 | 1,734 | 100.00 | .177 | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 40 | 7,023 | 7,023 | 100.00 | .716 | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 73 | 1,479 | 1,479 | 100.00 | .151 | | | |
| 27400 | PRIVAT NONPROFIT RETIRE SYS | RPTL | 488 | | 1 | 1,800 | 1,800 | 100.00 | .184 | | | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | | 2 | 264 | 264 | 100.00 | .027 | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.96

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|---------------------------------|-------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF GREENE | | | | | | | | | | | | | | |
| 14 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | | RPTL | 427 | 1 | 91 | 91 | 100.00 | .009 | | | | | |
| GROUP E TOTAL | | | | | 420 | | 109,075 | | 11.120 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | | RPTL | 412-a | 14 | 35,227 | 35,227 | 100.00 | 3.591 | | | | | |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | | RPTL | 1138 | 7 | 535 | 535 | 100.00 | .055 | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | | RPTL | 489-d&dd | 8 | 14,466 | 6,629 | 45.83 | .676 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | | RPTL | 485-b | 57 | 24,609 | 3,254 | 13.22 | .332 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | | RPTL | 485-b | 34 | 19,794 | 4,713 | 23.81 | .481 | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | | RPTL | 477-a | 3 | 833 | 611 | 73.41 | .062 | | | | | |
| GROUP F TOTAL | | | | | 123 | | 50,969 | | 5.196 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18600 | USA:UNDER PURCHASE CONTRACT | | RPTL | 400(2) | 1 | 55 | 55 | 100.00 | .006 | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | | RPTL | 422 | 1 | 1,330 | 1,330 | 100.00 | .136 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | | RPTL | 422 | 3 | 1,916 | 1,916 | 100.00 | .195 | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | | RPTL | 422 | 1 | 236 | 236 | 100.00 | .024 | | | | | |
| 4810_ | URBAN DEVEL ACTION AREA PROJ | | GEN MUNY L | 696 | 2 | 1,448 | 1,448 | 100.00 | .148 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | | P H FI L | 125 & 127 | 1 | 1,590 | 1,565 | 98.43 | .160 | | | | | |
| GROUP G TOTAL | | | | | 9 | | 6,550 | | .668 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | | RPTL | 534 | 40 | 4,927 | 4,927 | 100.00 | .502 | | | | | |
| 41700 | AGRICULTURAL BUILDING | | RPTL | 483 | 27 | 5,712 | 1,427 | 24.98 | .146 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | | AG-MKTS L | 305 | 151 | 19,842 | 7,011 | 35.33 | .715 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | | AG-MKTS L | 306 | 119 | 15,553 | 4,924 | 31.66 | .502 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | | RPTL | 483-a | 3 | 503 | 45 | 8.85 | .005 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | | RPTL | 483-c | 1 | 264 | 78 | 29.54 | .008 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.97

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|---|--|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | OF EXEMPT | EXEMPT VALUE | | | | | |
| COUNTY OF GREENE | | | | | | | | | | | | | | |
| 14 MUNICIPALITIES GROUP H (CONT'D) | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | | 480-a | 98 | 18,107 | 5,934 | 32.77 | .605 | | | | | |
| GROUP H TOTAL | | | | | 439 | | 24,346 | | 2.482 | | | | | |
| *****COUNTY TOTALS***** | | | | | | | | | | | | | | |
| | | | | | 16,640 | | 980,920 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 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 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) | 61 | 6,557 | 2,018 | 30.77 | 1.016 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 34 | 3,395 | 491 | 14.45 | .247 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 38 | 5,266 | 1,193 | 22.66 | .601 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 203 | 22,926 | 2,599 | 11.34 | 1.309 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 218 | 24,152 | 4,719 | 19.54 | 2.377 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 27 | 2,977 | 486 | 16.31 | .245 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 13 | 1,342 | 20 | 1.51 | .010 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 150 | 12,207 | 4,561 | 37.37 | 2.297 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 600 | 62,324 | 28,785 | 46.19 | 14.496 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 1,191 | 126,305 | 36,214 | 28.67 | 18.238 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 3 | 111 | 56 | 50.00 | .028 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 381 | 38 | 10.07 | .019 | | | | | | |
| GROUP A TOTAL | | | | 2,540 | | 81,180 | | 40.883 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 61 | 8,665 | 8,665 | 100.00 | 4.364 | | | | | | |
| GROUP B TOTAL | | | | 61 | | 8,665 | | 4.364 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 11 | 3,241 | 3,241 | 100.00 | 1.632 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 138 | 24,965 | 24,965 | 100.00 | 12.573 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 9 | 68 | 68 | 100.00 | .034 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 12 | 2,259 | 2,259 | 100.00 | 1.137 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 1 | 40 | 40 | 100.00 | .020 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 7 | 9,199 | 9,199 | 100.00 | 4.633 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 1 | 120 | 120 | 100.00 | .060 | | | | | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 3 | 66 | 66 | 100.00 | .033 | | | | | | |
| GROUP C TOTAL | | | | 182 | | 39,958 | | 20.123 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.99

| 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 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 | 210 | 210 | 100.00 | .106 |
| GROUP D TOTAL | | | | 2 | | 210 | | .106 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 7 | 505 | 505 | 100.00 | .254 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 33 | 11,393 | 11,393 | 100.00 | 5.738 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 11 | 13,328 | 13,328 | 100.00 | 6.712 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 1 | 265 | 265 | 100.00 | .134 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 4 | 4,603 | 4,603 | 100.00 | 2.318 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 12 | 10,874 | 10,874 | 100.00 | 5.476 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 3 | 270 | 270 | 100.00 | .136 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 10 | 2,215 | 2,215 | 100.00 | 1.115 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 7 | 119 | 119 | 100.00 | .060 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 1 | 300 | 300 | 100.00 | .151 |
| GROUP E TOTAL | | | | 89 | | 43,872 | | 22.094 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 1 | 925 | 925 | 100.00 | .466 |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 4 | 134 | 134 | 100.00 | .068 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 8 | 1,752 | 118 | 6.71 | .059 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 9 | 3,204 | 527 | 16.44 | .265 |
| GROUP F TOTAL | | | | 22 | | 1,704 | | .858 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 1 | 550 | 550 | 100.00 | .277 |
| GROUP G TOTAL | | | | 1 | | 550 | | .277 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 43 | 31,619 | 9,252 | 29.26 | 4.659 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.100

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------|------------------------------|-----------------------|-------|----------------------------|--|---|----------------------------------|--|
| | CODE | DESCRIPTION | SECTION | | | | | | |
| COUNTY OF HAMILTON | | | 9 MUNICIPALITIES | | GROUP H (CONT'D) | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 47460 | | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 45 | 22,980 | 12,782 | 55.62 | 6.437 |
| GROUP H TOTAL | | | | | 88 | | 22,034 | | 11.096 |
| COUNTY TOTALS | | | | | 2,989 | | 198,568 | | |
| ***** | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.101

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF HERKIMER | | | | | | | | | |
| 20 MUNICIPALITIES | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | |
| | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 858 | 48,459 | 10,580 | 21.83 | .801 |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 1,279 | 96,064 | 11,159 | 11.62 | .845 |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 1,710 | 122,541 | 24,500 | 19.99 | 1.854 |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 357 | 26,185 | 4,714 | 18.00 | .357 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 9 | 799 | 797 | 99.71 | .060 |
| 41400 | CLERGY | RPTL | 460 | | 26 | 2,216 | 153 | 6.90 | .012 |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 666 | 37,989 | 18,097 | 47.64 | 1.370 |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 5,010 | 339,155 | 225,982 | 66.63 | 17.103 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | | 4 | 1,135 | 147 | 12.98 | .011 |
| 41854 | STAR - BASIC | RPTL | 425 | | 11,165 | 849,200 | 344,443 | 40.56 | 26.069 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | | 1 | 357 | 27 | 7.55 | .002 |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | | 8 | 458 | 225 | 49.02 | .017 |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 1 | 85 | 3 | 2.94 | .000 |
| GROUP A TOTAL | | | | | 21,094 | | 640,827 | | 48.501 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 41 | 3,893 | 3,893 | 100.00 | .295 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 6 | 3,300 | 3,300 | 100.00 | .250 |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | | 4 | 378 | 378 | 100.00 | .029 |
| GROUP B TOTAL | | | | | 51 | | 7,571 | | .573 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 393 | 226,663 | 226,663 | 100.00 | 17.155 |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | | 15 | 101 | 101 | 100.00 | .008 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | | 6 | 253 | 253 | 100.00 | .019 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 110 | 14,605 | 14,605 | 100.00 | 1.105 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 87 | 7,726 | 7,726 | 100.00 | .585 |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 4 | 481 | 481 | 100.00 | .036 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 24 | 63,403 | 63,403 | 100.00 | 4.799 |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 2 | 11,298 | 11,298 | 100.00 | .855 |
| 3030 | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | | 2 | 138 | 16 | 11.97 | .001 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.102

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------|------------------------------|-----------------------|----------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF 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) | 10 | 2,350 | 2,350 | 100.00 | .178 |
| | | GROUP C TOTAL | | | 653 | | 326,896 | | .24.741 |
| 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 | 1,381 | 1,381 | 100.00 | .105 |
| | | GROUP D TOTAL | | | 4 | | 1,381 | | .105 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | | CLERGY RESIDENCE | RPTL | 462 | 14 | 1,586 | 1,586 | 100.00 | .120 |
| 25110 | | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 77 | 16,400 | 16,400 | 100.00 | 1.241 |
| 25120 | | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 24 | 13,889 | 13,889 | 100.00 | 1.051 |
| 25130 | | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 2 | 5,610 | 5,610 | 100.00 | .425 |
| 25210 | | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 9 | 9,000 | 9,000 | 100.00 | .681 |
| 25230 | | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 21 | 5,872 | 5,872 | 100.00 | .444 |
| 2530_ | | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 318 | 135,457 | 135,301 | 99.88 | 10.240 |
| 25400 | | FRATERNAL ORGANIZATION | RPTL | 428 | 3 | 8,453 | 8,453 | 100.00 | .640 |
| 26100 | | VETERANS ORGANIZATION | RPTL | 452 | 5 | 964 | 964 | 100.00 | .073 |
| 26350 | | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | 1 | 38 | 38 | 100.00 | .003 |
| 26400 | | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 17 | 1,561 | 1,561 | 100.00 | .118 |
| 27350 | | CEMETERY - PRIVATE | RPTL | 446 | 22 | 1,346 | 1,346 | 100.00 | .102 |
| | | GROUP E TOTAL | | | 513 | | 200,020 | | 15.139 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 29 | 31,903 | 31,903 | 100.00 | 2.415 |
| 27200 | | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 1 | 56 | 56 | 100.00 | .004 |
| 2970_ | | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 11 | 236 | 236 | 100.00 | .018 |
| 47200 | | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 3 | 2,727 | 307 | 11.27 | .023 |
| 4760_ | | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 60 | 34,974 | 5,256 | 15.03 | .398 |
| 4761_ | | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 11 | 2,198 | 436 | 19.85 | .033 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.103

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|------------|-----------------------|--|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF HERKIMER | | | 20 MUNICIPALITIES | | GROUP F (CONT'D) | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 2 | 10,693 | 4,171 | 39.00 | .316 |
| GROUP F TOTAL | | | | | 117 | | 42,365 | | 3.206 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 2 | 38,249 | 38,249 | 100.00 | .2895 |
| 28400 | NYC HOUSING DEV CORP SUBSID | P H F I L | 654-a,b,c | | 1 | 1,600 | 1,600 | 100.00 | .121 |
| 4867 | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 4 | 3,057 | 2,781 | 90.96 | .211 |
| GROUP G TOTAL | | | | | 7 | | 42,630 | | 3.227 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 24 | 2,325 | 2,325 | 100.00 | .176 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 99 | 15,868 | 2,358 | 14.86 | .179 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 569 | 44,979 | 7,869 | 17.49 | .596 |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 225 | 21,414 | 2,520 | 11.77 | .191 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 305 | 52,263 | 3,525 | 6.74 | .267 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 3 | 355 | 43 | 11.99 | .003 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 19 | 3,412 | 2,027 | 59.40 | .153 |
| GROUP H TOTAL | | | | | 1,244 | | 20,667 | | 1.564 |
| COUNTY TOTALS | | | | | 23,765 | | 1,321,267 | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.104

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|---|--|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF 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) | 174 | 11,944 | 515 | 4.31 | .018 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 432 | 27,994 | 11,101 | 39.65 | .386 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,088 | 149,737 | 13,206 | 8.82 | .459 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,589 | 177,563 | 26,577 | 14.97 | .923 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 625 | 44,389 | 6,714 | 15.13 | .233 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 146 | 146 | 100.00 | .005 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 24 | 2,378 | 42 | 1.75 | .001 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,106 | 56,819 | 19,379 | 34.11 | .673 | | | | | | |
| 4182_ | CERTAIN LIVING QUARTERS | RPTL | 469 | 1 | 98 | 12 | 12.31 | .000 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 5,389 | 366,461 | 235,022 | 64.13 | 8.165 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 4 | 1,908 | 109 | 5.71 | .004 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 14,955 | 1,107,897 | 452,889 | 40.88 | 15.734 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 4 | 602 | 78 | 12.97 | .003 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 2 | 323 | 17 | 5.39 | .001 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 11 | 1,106 | 93 | 8.37 | .003 | | | | | | |
| GROUP A TOTAL | | | | | 27,405 | | 765,900 | | 26.608 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 132 | 242,017 | 242,017 | 100.00 | 8.408 | | | | | | |
| GROUP B TOTAL | | | | | 132 | | 242,017 | | 8.408 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 125 | 46,351 | 46,351 | 100.00 | 1.610 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 272 | 68,461 | 68,461 | 100.00 | 2.378 | | | | | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 1 | 2 | 2 | 100.00 | .000 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 270 | 33,125 | 33,125 | 100.00 | 1.151 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 8 | 120 | 120 | 100.00 | .004 | | | | | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 11 | 468 | 468 | 100.00 | .016 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 249 | 37,223 | 37,223 | 100.00 | 1.293 | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 29 | 6,069 | 6,069 | 100.00 | .211 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 86 | 217,949 | 217,949 | 100.00 | 7.572 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 6,522 | 6,522 | 100.00 | .227 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.105

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | |
| COUNTY OF JEFFERSON | | | | | | | | | | | | | | | |
| 23 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 6 | 866 | 866 | 100.00 | .030 | | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 19 | 48,816 | 48,816 | 100.00 | 1.696 | | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 70 | 2,099 | 2,099 | 100.00 | .073 | | | | | | | |
| 3370_ | TAX SALE - VILLAGE OWNED | RPTL | 406(5) | 16 | 435 | 435 | 100.00 | .015 | | | | | | | |
| GROUP C TOTAL | | | | 1,164 | | 468,506 | | 16.276 | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 35 | 977,339 | 977,339 | 100.00 | 33.954 | | | | | | | |
| GROUP D TOTAL | | | | 35 | | 977,339 | | 33.954 | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 43 | 3,289 | 3,289 | 100.00 | .114 | | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 258 | 63,063 | 63,063 | 100.00 | 2.191 | | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 29 | 1,718 | 1,718 | 100.00 | .060 | | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 84 | 6,941 | 6,941 | 100.00 | .241 | | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 35 | 31,614 | 31,614 | 100.00 | 1.098 | | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 30 | 6,456 | 6,456 | 100.00 | .224 | | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 58 | 10,359 | 10,359 | 100.00 | .360 | | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 6 | 765 | 765 | 100.00 | .027 | | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 8 | 407 | 407 | 100.00 | .014 | | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 26 | 4,040 | 4,040 | 100.00 | .140 | | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 4 | 584 | 584 | 100.00 | .020 | | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 69 | 6,688 | 6,688 | 100.00 | .232 | | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 105 | 4,985 | 4,985 | 100.00 | .173 | | | | | | | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | 3 | 15 | 15 | 100.00 | .001 | | | | | | | |
| GROUP E TOTAL | | | | 758 | | 140,924 | | 4.896 | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 42 | 88,753 | 88,753 | 100.00 | 3.083 | | | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 1 | 2,992 | 2,992 | 100.00 | .104 | | | | | | | |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 1 | 45 | 45 | 100.00 | .002 | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.106

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF JEFFERSON | | | | | | | | | |
| 23 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 152 | 106,750 | 7,723 | 7.23 | .268 |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 148 | 57,022 | 11,870 | 20.82 | .412 |
| 4767 | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 20 | 10,972 | 6,864 | 62.55 | .238 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 3 | 9,939 | 9,869 | 99.29 | .343 |
| GROUP F TOTAL | | | | | 367 | | 128,116 | | .4.451 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 17 | 22,653 | 22,653 | 100.00 | .787 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 21 | 23,559 | 23,559 | 100.00 | .819 |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 14,505 | 14,505 | 100.00 | .504 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 44 | 5,780 | 5,780 | 100.00 | .201 |
| 4851_ | LTD PROFIT HSNG CO:PRTLY 422 | P H FI L | 33(1)(a) | | 7 | 9,968 | 9,968 | 100.00 | .346 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 9 | 51,867 | 51,850 | 99.97 | 1.801 |
| 4869_ | REDEVELOP HSNG CO:PHASEOUT | RPTL | 423 | | 7 | 3,294 | 3,294 | 100.00 | .114 |
| GROUP G TOTAL | | | | | 106 | | 131,609 | | .4.572 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 14 | 2,556 | 2,556 | 100.00 | .089 |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 19 | 1,697 | 1,697 | 100.00 | .059 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 294 | 44,928 | 12,930 | 28.78 | .449 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 236 | 23,984 | 1,614 | 6.73 | .056 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 486 | 73,561 | 4,878 | 6.63 | .170 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 2 | 475 | 39 | 8.22 | .001 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 2 | 158 | 31 | 19.64 | .001 |
| GROUP H TOTAL | | | | | 1,053 | | 23,745 | | .825 |
| COUNTY TOTALS | | | | | | | | | |
| | | | | | 31,023 | | 2,878,415 | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.107

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|---|------|-------------------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF LEWIS | | | | | | | | | | | | | | |
| 17 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 22 | 826 | 398 | 48.14 | .068 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 254 | 13,225 | 4,292 | 32.46 | .735 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 495 | 28,832 | 3,935 | 13.65 | .674 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 616 | 36,738 | 8,171 | 22.24 | 1.399 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 116 | 6,920 | 1,223 | 17.67 | .209 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 22 | 1,880 | 157 | 8.38 | .027 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 431 | 19,666 | 7,057 | 35.88 | 1.208 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 1,828 | 106,495 | 75,811 | 71.19 | 12.980 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 487 | 134 | 27.45 | .023 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 5,223 | 335,193 | 157,225 | 46.91 | 26.919 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 33 | 2,589 | 450 | 17.37 | .077 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 1 | 67 | 13 | 18.79 | .002 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 529 | 30 | 5.64 | .005 | | | | | | |
| GROUP A TOTAL | | | | 9,048 | | 258,896 | | 44.327 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 125 | 5,057 | 5,057 | 100.00 | .866 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 6 | 213 | 213 | 100.00 | .036 | | | | | | |
| GROUP B TOTAL | | | | 131 | | 5,270 | | .902 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 24 | 20,016 | 20,016 | 100.00 | 3.427 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 109 | 4,059 | 4,059 | 100.00 | .695 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 86 | 6,091 | 6,091 | 100.00 | 1.043 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 27 | 6,319 | 6,319 | 100.00 | 1.082 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 31 | 62,098 | 62,098 | 100.00 | 10.632 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 2,723 | 2,723 | 100.00 | .466 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 4 | 19 | 19 | 100.00 | .003 | | | | | | |
| 3355 | TAX SALE - TOWN OWNED | RPTL | 406(5) | 40 | 422 | 422 | 100.00 | .072 | | | | | | |
| GROUP C TOTAL | | | | 322 | | 101,747 | | 17.421 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.108

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|-------------------------------|-----------------------|--------------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF LEWIS | | | | | | | | | | |
| 17 MUNICIPALITIES | | | | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 3 | 23 | 23 | 100.00 | .004 | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 14 | 2,382 | 2,289 | 96.12 | .392 | | |
| GROUP D TOTAL | | | | 17 | | 2,312 | | .396 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 17 | 4,020 | 4,020 | 100.00 | .688 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 93 | 10,446 | 10,428 | 99.82 | 1.785 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 12 | 3,659 | 3,659 | 100.00 | .626 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 24 | 1,060 | 1,042 | 98.25 | .178 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 1 | 0 | 0 | 100.00 | .000 | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 26 | 2,044 | 2,044 | 100.00 | .350 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 5 | 640 | 640 | 100.00 | .110 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 5 | 437 | 437 | 100.00 | .075 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 19 | 1,516 | 1,516 | 100.00 | .260 | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 104 | 771 | 771 | 100.00 | .132 | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 1 | 4 | 4 | 100.00 | .001 | | |
| GROUP E TOTAL | | | | 307 | | 24,561 | | 4.205 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 99 | 103,460 | 103,460 | 100.00 | 17.714 | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 70 | 15,273 | 1,897 | 12.42 | .325 | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 4 | 338 | 50 | 14.87 | .009 | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 1 | 5,200 | 5,170 | 99.42 | .885 | | |
| GROUP F TOTAL | | | | 174 | | 110,577 | | 18.932 | | |
| 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 | 5,478 | 5,478 | 100.00 | .938 | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 2 | 607 | 607 | 100.00 | .104 | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H FI L | 33,556,654-a | 2 | 1,703 | 1,688 | 99.12 | .289 | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | 1 | 271 | 271 | 100.00 | .046 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.109

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-----------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | |
| COUNTY OF LEWIS | | | | | | | | | | | | | | |
| 17 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 4867 | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 4 | 14,309 | 14,020 | 97.98 | 2.400 | | | | | |
| | GROUP G TOTAL | | | | 13 | | 22,064 | | 3.778 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 483 | 30,432 | 30,432 | 100.00 | 5.210 | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 49 | 641 | 641 | 100.00 | .110 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 152 | 24,981 | 6,874 | 27.52 | 1.177 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 405 | 38,386 | 6,769 | 17.63 | 1.159 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 1 | 1 | 0 | 23.36 | .000 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 370 | 69,031 | 8,601 | 12.46 | 1.473 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 72 | 12 | 16.67 | .002 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 14 | 1,691 | 546 | 32.26 | .093 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 89 | 6,800 | 4,226 | 62.15 | .724 | | | | | |
| | GROUP H TOTAL | | | | 1,564 | | 58,101 | | 9.948 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| | | | | | 11,577 | | 584,064 | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.110

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|--------------------------------|---------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF LIVINGSTON | | | | | | | | | 17 MUNICIPALITIES | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4110_ VETERANS - ELIGIBLE FUNDS RPTL 458(1) 152 13,466 451 3.35 .040 4111_ VETERANS - PRO RATA RPTL 458(5) 438 35,581 17,027 47.85 1.493 4112_ VETERANS-WARTIME/NONCOMBAT RPTL 458-a 1,155 110,370 13,932 12.62 1.222 4113_ VETERANS-WARTIME/COMBAT RPTL 458-a 1,106 102,014 21,853 21.42 1.916 4114_ VETERANS-WARTIME/DISABLED RPTL 458-a 161 15,266 2,388 15.64 .209 41200 VETERANS-PURCHASE BY SUBSCRIP RPTL 458(2) 8 2,247 396 17.63 .035 41300 VETERANS-SERIOUSLY DISABLED RPTL 458(3) 2 159 155 97.30 .014 41400 CLERGY RPTL 460 21 2,128 32 1.50 .003 4180_ PERSON AGED 65 YRS OR OLDER RPTL 467 1,060 84,503 26,626 31.51 2.334 41834 STAR - ENHANCED RPTL 425 3,294 310,178 153,474 49.48 13.456 41844 STAR - ENHANCED: MFG HOME RPTL 425 6 1,632 200 12.27 .018 41854 STAR - BASIC RPTL 425 11,513 1,157,262 350,384 30.28 30.720 41864 STAR - BASIC:MFG HOME RPTL 425 25 2,018 446 22.12 .039 4193_ PERSON W/DISABILITY & LTD INC RPTL 459-c 64 3,770 1,351 35.84 .119 4950_ PRIVATE SOLAR/WIND SYSTEMS RPTL 487 1 92 14 15.22 .001 | | | | | | | | | | |
| GROUP A TOTAL | | | | | 19,006 | | 588,729 | | 51.618 | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 85 | 150,345 | 150,345 | 100.00 | 13.182 | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | | 14 | 6,450 | 6,450 | 100.00 | .566 | |
| GROUP B TOTAL | | | | | 99 | | 156,795 | | 13.747 | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 56 | 20,224 | 20,224 | 100.00 | 1.773 | |
| 1323_ | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | | 1 | 4 | 4 | 100.00 | .000 | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | | 10 | 21,161 | 21,161 | 100.00 | 1.855 | |
| 13450 | CITY AIRFIELD OUTSIDE CITY | RPTL | 406(7) | | 1 | 65 | 65 | 100.00 | .006 | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 117 | 13,506 | 13,506 | 100.00 | 1.184 | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 7 | 195 | 195 | 100.00 | .017 | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 1 | 32 | 32 | 100.00 | .003 | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 115 | 16,059 | 16,059 | 100.00 | 1.408 | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 1 | 16 | 16 | 100.00 | .001 | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | | 1 | 86 | 86 | 100.00 | .008 | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 18 | 15,018 | 14,540 | 96.82 | 1.275 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLL

PAGE B-111

| 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 LIVINGSTON | | | 17 MUNICIPALITIES | | GROUP C CONT'D | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 25 | 56,840 | 56,840 | 100.00 | 4.984 | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 1 | 6,711 | 6,711 | 100.00 | .588 | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 3 | 227 | 227 | 100.00 | .020 | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 1 | 0 | 0 | | .000 | | | | |
| GROUP C TOTAL | | | | | 358 | | 149,666 | | 13.122 | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 5 | 7,804 | 7,804 | 100.00 | .684 | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 2 | 337 | 337 | 100.00 | .030 | | | | |
| GROUP D TOTAL | | | | | 7 | | 8,141 | | .714 | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 22 | 1,939 | 1,939 | 100.00 | .170 | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 132 | 31,257 | 31,257 | 100.00 | 2.741 | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 8 | 995 | 995 | 100.00 | .087 | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 4 | 407 | 407 | 100.00 | .036 | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 6 | 615 | 615 | 100.00 | .054 | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 19 | 2,857 | 2,857 | 100.00 | .251 | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 3 | 119 | 119 | 100.00 | .010 | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 1 | 4,202 | 4,202 | 100.00 | .368 | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 2 | 62 | 62 | 100.00 | .006 | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 2 | 236 | 236 | 100.00 | .021 | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 15 | 781 | 821 | 105.07 | .072 | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 7 | 724 | 724 | 100.00 | .064 | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 30 | 3,571 | 3,571 | 100.00 | .313 | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 94 | 1,862 | 1,862 | 100.00 | .163 | | | | |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | | 2 | 6,087 | 6,087 | 100.00 | .534 | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 1 | 95 | 21 | 22.27 | .002 | | | | |
| GROUP E TOTAL | | | | | 348 | | 55,775 | | 4.890 | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 40 | 51,257 | 51,257 | 100.00 | 4.494 | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.112

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF LIVINGSTON | | 17 MUNICIPALITIES | | GROUP F CONT'D | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 8 | 2,093 | 438 | 20.93 | .038 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 100 | 47,837 | 2,480 | 5.18 | .217 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 138 | 47,498 | 9,631 | 20.28 | .844 |
| 47740 | MOVABLE MACHINERY & EQUIPMENT | L. 2000 | CH. 63 | 1 | 7,967 | 457 | 5.74 | .040 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 1 | 7,967 | 1,949 | 24.47 | .171 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 2 | 4,420 | 354 | 8.02 | .031 |
| GROUP F TOTAL | | | | 290 | | 66,566 | | 5.836 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 2 | 1,508 | 1,508 | 100.00 | .132 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 7 | 6,019 | 4,545 | 75.51 | .399 |
| GROUP G TOTAL | | | | 9 | | 6,053 | | .531 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 12 | 2,744 | 2,744 | 100.00 | .241 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 163 | 45,352 | 9,499 | 20.94 | .833 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,858 | 248,249 | 88,318 | 35.58 | 7.743 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 120 | 14,988 | 4,445 | 29.66 | .390 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 144 | 51,029 | 2,686 | 5.26 | .236 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 2 | 265 | 29 | 10.89 | .003 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 15 | 1,552 | 564 | 36.35 | .050 |
| GROUP H TOTAL | | | | 2,314 | | 108,285 | | 9.494 |
| COUNTY TOTALS | | | | 22,432 | | 1,140,560 | | |

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, 2002 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 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) | 193 | 15,156 | 568 | 3.75 | .042 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 234 | 18,040 | 4,277 | 23.71 | .314 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,134 | 100,365 | 8,097 | 8.07 | .595 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,399 | 115,085 | 16,992 | 14.77 | 1.248 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 273 | 21,870 | 3,133 | 14.33 | .230 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 2 | 259 | 202 | 77.79 | .015 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 14 | 1,059 | 21 | 2.00 | .002 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,252 | 78,556 | 27,532 | 35.05 | 2.022 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,764 | 287,773 | 167,116 | 58.07 | 12.273 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 2 | 141 | 38 | 26.95 | .003 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 12,898 | 1,202,813 | 389,500 | 32.38 | 28.604 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 9 | 777 | 162 | 20.86 | .012 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 32 | 1,900 | 624 | 32.87 | .046 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 22 | 1,249 | 561 | 44.94 | .041 | | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 38 | 3,276 | 466 | 14.23 | .034 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 21 | 37,629 | 37,262 | 99.03 | 2.737 | | | | | | |
| GROUP A TOTAL | | | | 21,287 | | 656,551 | | 48.216 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 380 | 208,595 | 208,595 | 100.00 | 15.319 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 2 | 106 | 106 | 100.00 | .008 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 7 | 127 | 127 | 100.00 | .009 | | | | | | |
| GROUP B TOTAL | | | | 389 | | 208,828 | | 15.336 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 92 | 25,442 | 25,442 | 100.00 | 1.868 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 140 | 17,252 | 17,252 | 100.00 | 1.267 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 111 | 9,106 | 9,106 | 100.00 | .669 | | | | | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 1 | 20 | 20 | 100.00 | .001 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 177 | 24,962 | 24,962 | 100.00 | 1.833 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 2 | 10 | 10 | 100.00 | .001 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 48 | 88,584 | 88,584 | 100.00 | 6.505 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.114

| 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 MADISON | | | 16 | MUNICIPALITIES | GROUP C (CONT'D) | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 58 | 2,873 | 2,873 | 100.00 | .211 | | | |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | 1 | 54 | 54 | 100.00 | .004 | | | |
| 3030_ | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 212 | 15 | 7.20 | .001 | | | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 2 | 4 | 4 | 100.00 | .000 | | | |
| GROUP C TOTAL | | | | 634 | | 168,322 | | | .12361 | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 13 | 1,272 | 1,272 | 100.00 | .093 | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 1 | 358 | 358 | 100.00 | .026 | | | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 1 | 202 | 202 | 100.00 | .015 | | | |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 2 | 736 | 736 | 100.00 | .054 | | | |
| GROUP D TOTAL | | | | 17 | | 2,568 | | | .189 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 38 | 4,142 | 4,142 | 100.00 | .304 | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 114 | 26,864 | 26,864 | 100.00 | 1.973 | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 49 | 133,676 | 133,246 | 99.68 | 9.785 | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 3 | 526 | 526 | 100.00 | .039 | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 15 | 58,056 | 57,621 | 99.25 | 4.232 | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 12 | 4,317 | 4,317 | 100.00 | .317 | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 105 | 14,519 | 14,379 | 99.03 | 1.056 | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 4 | 128 | 128 | 100.00 | .009 | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 18 | 1,457 | 1,457 | 100.00 | .107 | | | |
| 26200 | BERKSHIRE FARM CTR FOR YOUTH | SOC SERV L | 472-p | 1 | 125 | 125 | 100.00 | .009 | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 3 | 198 | 198 | 100.00 | .015 | | | |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | 4 | 154 | 154 | 100.00 | .011 | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 10 | 1,965 | 1,965 | 100.00 | .144 | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 169 | 2,833 | 2,833 | 100.00 | .208 | | | |
| 29150 | OPERA HOUSE | RPTL | 426 | 1 | 63 | 63 | 100.00 | .005 | | | |
| GROUP E TOTAL | | | | 546 | | 248,018 | | | 18.214 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.115

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|-------------------------------|------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | |
| COUNTY OF MADISON | | | | | | | | | | | | | | |
| 16 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 7 | 9,883 | 9,883 | 100.00 | .726 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 83 | 44,826 | 4,777 | 10.66 | .351 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 71 | 31,815 | 6,319 | 19.86 | .464 | | | | | |
| 47650 | IND/COMM-NYC I&C BOARD CERT | RPTL | 489-ddd | | 1 | 184 | 84 | 45.86 | .006 | | | | | |
| GROUP F TOTAL | | | | | 162 | | 21,063 | | .1547 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 5 | 106 | 106 | 100.00 | .008 | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 4 | 11,798 | 11,798 | 100.00 | .866 | | | | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | | 3 | 50 | 50 | 100.00 | .004 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 216 | 216 | 100.00 | .016 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 4 | 1,090 | 1,090 | 100.00 | .080 | | | | | |
| GROUP G TOTAL | | | | | 17 | | 13,260 | | .974 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 201 | 17,051 | 17,051 | 100.00 | 1.252 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 125 | 21,946 | 4,233 | 19.29 | .311 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 832 | 73,637 | 12,724 | 17.28 | .934 | | | | | |
| 41730 | AGRICULTUR LAND NOT IN DIST | AG-MKTS L | 306 | | 251 | 20,931 | 2,919 | 13.95 | .214 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 468 | 80,392 | 5,102 | 6.35 | .375 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 4 | 515 | 53 | 10.28 | .004 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 27 | 1,246 | 333 | 26.73 | .025 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 28 | 2,087 | 659 | 31.56 | .048 | | | | | |
| GROUP H TOTAL | | | | | 1,936 | | 43,074 | | 3.163 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 24,991 | | | | | | | | | | | | | | |
| 1,361,693 | | | | | | | | | | | | | | |

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 3 | 2,351 | 2,351 | 100.00 | .017 | | | | | | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 6,173 | 582,886 | 229,256 | 39.33 | 1.644 | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 606 | 73,746 | 2,070 | 2.81 | .015 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 1,296 | 82,836 | 33,329 | 40.23 | .239 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 13,146 | 1,494,473 | 195,865 | 13.11 | 1.404 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 12,590 | 1,354,794 | 301,165 | 22.23 | 2.159 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,248 | 142,586 | 22,798 | 15.99 | .163 | | | | | | |
| 41200 | VETERANS-PURCHASE BY SUBSCRIP | RPTL | 458(2) | 1 | 129 | 129 | 100.00 | .001 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 31 | 4,362 | 4,369 | 100.15 | .031 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 291 | 33,148 | 455 | 1.37 | .003 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 13,927 | 1,146,396 | 446,666 | 38.96 | 3.202 | | | | | | |
| 4182_ | CERTAIN LIVING QUARTERS | RPTL | 469 | 11 | 1,726 | 273 | 15.83 | .002 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 28,659 | 2,939,543 | 1,387,421 | 47.20 | 9.946 | | | | | | |
| 41836 | STAR - ENHANCED | RPTL | 425 | 5,601 | 309,069 | 161,460 | 52.24 | 1.158 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 4 | 271 | 98 | 36.16 | .001 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 112,295 | 14,688,049 | 3,379,572 | 23.01 | 24.228 | | | | | | |
| 41856 | STAR - BASIC | RPTL | 425 | 25,193 | 1,596,829 | 505,668 | 31.67 | 3.625 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 24 | 1,839 | 360 | 19.57 | .003 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 20 | 3,449 | 429 | 12.44 | .003 | | | | | | |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | 1 | 135 | 20 | 14.99 | .000 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 505 | 38,854 | 13,080 | 33.66 | .094 | | | | | | |
| 4196_ | HISTORIC PROPERTY | RPTL | 444-a | 1 | 127 | 66 | 52.17 | .001 | | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 38 | 5,617 | 930 | 16.56 | .007 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 282 | 22 | 7.63 | .000 | | | | | | |
| GROUP A TOTAL | | | | | 221,666 | | 6,687,852 | | 47.945 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 228 | 578,002 | 578,002 | 100.00 | 4.144 | | | | | | |
| 12350 | PUBLIC AUTHORITIES-VARIOUS | RPTL | 412 | 14 | 17,112 | 17,112 | 100.00 | .123 | | | | | | |
| 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | 6 | 71 | 71 | 100.00 | .001 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 1 | 12,187 | 1,243 | 10.20 | .009 | | | | | | |
| GROUP B TOTAL | | | | | 249 | | 596,428 | | 4.276 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.117

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|--------------------------------|-------------|-----------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF MONROE | | | | | | | | | | | | | | |
| 21 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 3 | 491 | 491 | 100.00 | .004 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 989 | 521,842 | 521,842 | 100.00 | 3.741 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 3,179 | 503,499 | 503,499 | 100.00 | 3.610 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 2 | 10,126 | 10,126 | 100.00 | .073 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 1,086 | 187,253 | 187,253 | 100.00 | 1.342 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 27 | 1,483 | 1,483 | 100.00 | .011 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 179 | 39,847 | 39,847 | 100.00 | .286 | | | | | | |
| 1373 | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 4 | 904 | 904 | 100.00 | .007 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 43 | 9,534 | 8,160 | 85.59 | .059 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 208 | 988,434 | 988,434 | 100.00 | 7.086 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 106 | 83,114 | 83,114 | 100.00 | .596 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 47 | 36,811 | 33,269 | 90.38 | .239 | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 2 | 978 | 978 | 100.00 | .007 | | | | | | |
| GROUP C TOTAL | | | | 5,875 | | 2,379,400 | | 17.058 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 16 | 36,885 | 36,885 | 100.00 | .264 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 11 | 85,853 | 85,853 | 100.00 | .616 | | | | | | |
| GROUP D TOTAL | | | | 27 | | 122,738 | | .880 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 101 | 13,969 | 13,969 | 100.00 | .100 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 900 | 548,561 | 547,335 | 99.78 | 3.924 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 234 | 857,617 | 856,071 | 99.82 | 6.137 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 210 | 113,612 | 111,930 | 98.52 | .802 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 44 | 325,744 | 315,629 | 96.89 | 2.263 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 138 | 91,507 | 90,038 | 98.40 | .646 | | | | | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 162 | 185,308 | 185,140 | 99.91 | 1.327 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 9 | 4,402 | 4,402 | 100.00 | .032 | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 58 | 52,241 | 51,981 | 99.50 | .373 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 4 | 3,816 | 3,816 | 100.00 | .027 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 1 | 2,604 | 2,604 | 100.00 | .019 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.118

| GROUP | CODE | DESCRIPTION | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|--|------------------------------|-------------|----------------|----------------------------|---|--|----------------------------------|--|--|--|--|--|
| | | | | | (000) | (000) | | | | | | |
| COUNTY OF MONROE | | | | | | | | | | | | |
| 21 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 24 | 5,003 | 5,003 | 100.00 | .036 | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 22 | 20,509 | 20,509 | 100.00 | .147 | | | | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 115 | 115,690 | 115,690 | 100.00 | .829 | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 55 | 17,037 | 17,037 | 100.00 | .122 | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 116 | 26,025 | 26,025 | 100.00 | .187 | | | | |
| 2945_ | MUSIC ACADEMY: POP > 175,000 | RPTL | 434 | 3 | 3,758 | 3,758 | 100.00 | .027 | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 5 | 13,937 | 13,937 | 100.00 | .100 | | | | |
| GROUP E TOTAL | | | | 2,201 | | 2,384,874 | | 17.097 | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 349 | 1,134,771 | 1,134,771 | 100.00 | 8.135 | | | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 4 | 50,985 | 50,985 | 100.00 | .366 | | | | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | 3 | 641 | 641 | 100.00 | .005 | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 39 | 36,810 | 13,876 | 37.70 | .100 | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 694 | 1,094,826 | 129,539 | 11.83 | .929 | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 67 | 106,696 | 25,982 | 24.35 | .186 | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 44 | 28,388 | 12,739 | 44.88 | .091 | | | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | 13 | 958 | 3 | .33 | .000 | | | | |
| 4780_ | IMPROVED PROP PURSNT TO ADA | RPTL | 459-a | 1 | 130 | 7 | 5.35 | .000 | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 1 | 205 | 99 | 48.42 | .001 | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 7 | 44,798 | 12,379 | 27.63 | .089 | | | | |
| GROUP F TOTAL | | | | 1,222 | | 1,381,021 | | 9.901 | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 71 | 57,358 | 57,358 | 100.00 | .411 | | | | |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 381 | 58,242 | 58,242 | 100.00 | .418 | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | 8 | 25,807 | 25,807 | 100.00 | .185 | | | | |
| 18600 | USA:UNDER PURCHASE CONTRACT | RPTL | 400(2) | 1 | 18 | 18 | 100.00 | .000 | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 16 | 5,812 | 5,812 | 100.00 | .042 | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 24 | 89,945 | 86,904 | 96.62 | .623 | | | | |
| 28240 | NONPROFIT:HSNG,RESRCH,LOANS | CLS UCON L | CH 270 | 109 | 19,216 | 18,773 | 97.70 | .135 | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 2 | 195 | 195 | 100.00 | .001 | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.119

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|------------------------------|-------------|-----------------------|--------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF MONROE | | | | | | | | | | | | | | |
| 21 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 4851_ | LTD PROFIT HSNG CO:PRTLY | 422 | P H F I L | 33(1)(a) | 2 | 7,686 | 6,920 | 90.03 | .050 | | | | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | | P H F I L | 33,556,654-a | 2 | 25,255 | 23,090 | 91.43 | .166 | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | | P H F I L | 577,654-a | 22 | 23,220 | 15,748 | 67.82 | .113 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | | P H F I L | 125 & 127 | 22 | 13,294 | 11,076 | 83.31 | .079 | | | | | |
| GROUP G TOTAL | | | | | 660 | | 309,943 | | 2.222 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | | RPTL | 483 | 52 | 13,757 | 2,411 | 17.53 | .017 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | | AG-MKTS L | 305 | 1,342 | 189,962 | 72,262 | 38.04 | .518 | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | | AG-MKTS L | 306 | 159 | 23,712 | 10,753 | 45.35 | .077 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | | RPTL | 483-a | 55 | 10,160 | 858 | 8.44 | .006 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | | RPTL | 483-c | 10 | 1,908 | 292 | 15.30 | .002 | | | | | |
| GROUP H TOTAL | | | | | 1,618 | | 86,576 | | .621 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 233,521 | | | | | | | | | | | | | | |
| 13,949,029 | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.120

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF 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) | | 443 | 25,602 | 9,004 | 35.17 | .976 | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 321 | 20,457 | 2,770 | 13.54 | .300 | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 835 | 57,364 | 7,621 | 13.29 | .826 | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 1,510 | 96,339 | 21,757 | 22.58 | 2.358 | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 204 | 14,322 | 3,077 | 21.49 | .334 | | | | | |
| 41400 | CLERGY | RPTL | 460 | | 10 | 701 | 15 | 2.19 | .002 | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 615 | 31,235 | 10,908 | 34.92 | 1.182 | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 3,868 | 242,304 | 173,492 | 71.60 | 18.799 | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | | 3 | 188 | 64 | 34.21 | .007 | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | | 8,066 | 574,489 | 247,389 | 43.06 | 26.806 | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | | 12 | 1,201 | 226 | 18.83 | .025 | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | | 13 | 580 | 246 | 42.38 | .027 | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 1 | 110 | 4 | 3.59 | .000 | | | | | |
| GROUP A TOTAL | | | | | 15,901 | | 476,573 | | 51.640 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 151 | 14,522 | 14,522 | 100.00 | 1.574 | | | | | |
| GROUP B TOTAL | | | | | 151 | | 14,522 | | 1.574 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 42 | 20,389 | 20,389 | 100.00 | 2.209 | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | | 149 | 13,646 | 13,646 | 100.00 | 1.479 | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 51 | 3,774 | 3,774 | 100.00 | .409 | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 6 | 6 | 6 | 100.00 | .001 | | | | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | | 2 | 15 | 15 | 100.00 | .002 | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 119 | 10,353 | 10,353 | 100.00 | 1.122 | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 4 | 1,986 | 1,986 | 100.00 | .215 | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 39 | 91,685 | 91,685 | 100.00 | 9.935 | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 2 | 2,089 | 2,089 | 100.00 | .226 | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 9 | 862 | 862 | 100.00 | .093 | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 3 | 149 | 149 | 100.00 | .016 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.121

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|------------------------------|-----------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF MONTGOMERY | | | | | | | | | | |
| 11 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | | 1 | 0 | 0 | 100.00 | .000 | |
| | GROUP C TOTAL | | | | 427 | | 144,954 | | 15.707 | |
| 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 | 808 | 808 | 100.00 | .088 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 4 | 1,595 | 1,595 | 100.00 | .173 | |
| | GROUP D TOTAL | | | | 9 | | 2,403 | | .260 | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 13 | 1,309 | 1,309 | 100.00 | .142 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 206 | 33,225 | 33,225 | 100.00 | 3.600 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 14 | 42,645 | 42,645 | 100.00 | 4.621 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 5 | 399 | 399 | 100.00 | .043 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 23 | 63,663 | 63,663 | 100.00 | 6.898 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 33 | 7,372 | 7,372 | 100.00 | .799 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 33 | 10,843 | 10,843 | 100.00 | 1.175 | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 4 | 15,816 | 15,816 | 100.00 | 1.714 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 1 | 155 | 155 | 100.00 | .017 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 1 | 1,515 | 1,515 | 100.00 | .164 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 11 | 647 | 647 | 100.00 | .070 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 7 | 535 | 535 | 100.00 | .058 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 19 | 1,807 | 1,807 | 100.00 | .196 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 70 | 2,760 | 2,760 | 100.00 | .299 | |
| | GROUP E TOTAL | | | | 440 | | 182,691 | | 19.796 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 71 | 17,182 | 17,182 | 100.00 | 1.862 | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | | 1 | 100 | 100 | 100.00 | .011 | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 19 | 35,883 | 19,162 | 53.40 | 2.076 | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 61 | 62,978 | 13,435 | 21.33 | 1.456 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.122

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF MONTGOMERY | | | | | | | | | |
| 11 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 2 | 2,485 | 1,035 | 41.65 | .112 |
| | GROUP F TOTAL | | | | 154 | | 50,914 | | 5.517 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 2 | 11 | 11 | 100.00 | .001 |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 2 | 69 | 69 | 100.00 | .008 |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | | 3 | 11,090 | 11,090 | 100.00 | 1.202 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 2,105 | 2,105 | 100.00 | .228 |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 5 | 221 | 221 | 100.00 | .024 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 18 | 2,450 | 2,450 | 100.00 | .265 |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 2 | 120 | 120 | 100.00 | .013 |
| | GROUP G TOTAL | | | | 35 | | 16,066 | | 1.741 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 65 | 5,374 | 5,374 | 100.00 | .582 |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 1 | 186 | 186 | 100.00 | .020 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 156 | 24,389 | 5,446 | 22.33 | .590 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,226 | 114,944 | 22,445 | 19.53 | 2.432 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 4 | 242 | 53 | 21.82 | .006 |
| 42100 | Silos, Storage Tanks, ETC. | RPTL | 483-a | | 54 | 13,980 | 1,205 | 8.62 | .131 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 4 | 329 | 40 | 12.06 | .004 |
| | GROUP H TOTAL | | | | 1,510 | | 34,749 | | 3.765 |
| COUNTY TOTALS | | | | | | | | | |
| | | | | | | 18,628 | 922,874 | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.123

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF 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) | 541 | 194,103 | 59,546 | 30.68 | .135 | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 30,373 | 11,134,868 | 4,594,412 | 41.26 | 10.406 | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 18,109 | 6,565,290 | 844,800 | 12.87 | 1.913 | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 16,534 | 5,872,300 | 1,261,296 | 21.48 | 2.857 | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,773 | 497,789 | 102,951 | 20.68 | .233 | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 57 | 28,188 | 28,188 | 100.00 | .064 | |
| 41400 | CLERGY | RPTL | 460 | 270 | 96,173 | 22,163 | 23.04 | .050 | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 12,456 | 5,074,297 | 1,527,041 | 30.09 | 3.459 | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 48,624 | 18,366,558 | 6,382,638 | 34.75 | 14.456 | |
| 41854 | STAR - BASIC | RPTL | 425 | 239,565 | 95,492,979 | 15,644,364 | 16.38 | 35.434 | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 271 | 125,309 | 16,857 | 13.45 | .038 | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 64 | 130,939 | 6,758 | 5.16 | .015 | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 2,151 | 883,688 | 76,782 | 8.69 | .174 | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 106 | 47,219 | 1,583 | 3.35 | .004 | |
| | GROUP A TOTAL | | | | 370,894 | | 30,569,379 | | 69.238 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 555 | 691,723 | 691,723 | 100.00 | 1.567 | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 9 | 1,807 | 1,807 | 100.00 | .004 | |
| | GROUP B TOTAL | | | | 564 | | 693,530 | | 1.571 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 2,524 | 1,475,012 | 1,393,650 | 94.48 | 3.157 | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 137 | 188,243 | 188,243 | 100.00 | .426 | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 1,400 | 786,896 | 786,701 | 99.98 | 1.782 | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 1,459 | 940,423 | 929,094 | 98.80 | 2.104 | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 601 | 2,265,298 | 2,265,298 | 100.00 | 5.131 | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 362 | 287,488 | 287,488 | 100.00 | .651 | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 3 | 1,946 | 1,946 | 100.00 | .004 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.124

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF NASSAU | | | | | | | | | |
| 5 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | | 54 | 442,199 | 442,168 | 99.99 | 1.002 |
| GROUP C TOTAL | | | | | 6,540 | | 6,294,588 | | 14.257 |
| 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) | | 48 | 302,487 | 274,437 | 90.73 | .622 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 42 | 60,302 | 60,302 | 100.00 | .137 |
| 14200 | FOREIGN GOVT: EMBASSY | RPTL | 418 | | 4 | 9,649 | 7,730 | 80.12 | .018 |
| GROUP D TOTAL | | | | | 94 | | 342,469 | | .776 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 302 | 151,959 | 151,721 | 99.84 | .344 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 22 | 35,198 | 35,198 | 100.00 | .080 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 362 | 902,185 | 893,821 | 99.07 | 2.025 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 4 | 2,397 | 2,397 | 100.00 | .005 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 152 | 751,267 | 742,940 | 98.89 | 1.683 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 21 | 22,699 | 22,699 | 100.00 | .051 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 362 | 395,114 | 392,523 | 99.34 | .889 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 73 | 26,389 | 26,256 | 99.50 | .060 |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | | 1,231 | 1,918,634 | 1,909,159 | 99.51 | 4.324 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 243 | 195,280 | 195,053 | 99.88 | .442 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 114 | 51,412 | 51,412 | 100.00 | .116 |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 12 | 3,436 | 3,191 | 92.85 | .007 |
| GROUP E TOTAL | | | | | 2,898 | | 4,426,370 | | 10.026 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 64 | 436,584 | 374,273 | 85.73 | .848 |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | | 455 | 285,573 | 285,573 | 100.00 | .647 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 694 | 5,158,894 | 314,131 | 6.09 | .712 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 NASSAU | | | | | | | | | | | | | | |
| 5 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 2 | 9,786 | 257 | 2.62 | .001 | | | | | | |
| GROUP F TOTAL | | | | 1,215 | | 974,234 | | 2.207 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 172 | 45,113 | 45,113 | 100.00 | .102 | | | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 135 | 465,583 | 455,495 | 97.83 | 1.032 | | | | | | |
| 2811 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 4 | 5,998 | 5,998 | 100.00 | .014 | | | | | | |
| 4867 | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 161 | 348,693 | 304,948 | 87.45 | .691 | | | | | | |
| GROUP G TOTAL | | | | 472 | | 811,554 | | 1.838 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | 17 | 38,589 | 26,055 | 67.52 | .059 | | | | | | |
| GROUP H TOTAL | | | | 17 | | 26,055 | | .059 | | | | | | |
| COUNTY TOTALS | | | | 382,714 | | 44,150,961 | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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 - 1.83 CLASS 2 - 4.57 CLASS 3 - 19.51 CLASS 4 - 5.07

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.126

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|-------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF NIAGARA | | | | | | | | | | |
| 15 MUNICIPALITIES | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 490 | 38,170 | 1,511 | 3.96 | .026 | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 2,094 | 158,697 | 57,422 | 36.18 | .975 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 5,664 | 488,523 | 69,090 | 14.14 | 1.173 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 5,958 | 488,371 | 115,761 | 23.70 | 1.965 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 665 | 56,866 | 9,992 | 17.57 | .170 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 16 | 2,088 | 1,533 | 73.45 | .026 | | |
| 41400 | CLERGY | RPTL | 460 | 55 | 4,752 | 85 | 1.78 | .001 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,486 | 227,358 | 79,941 | 35.16 | 1.357 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 14,494 | 1,131,615 | 665,040 | 58.77 | 11.286 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 4 | 587 | 112 | 19.03 | .002 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 38,206 | 3,546,362 | 1,171,898 | 33.05 | 19.888 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 4 | 201 | 30 | 15.13 | .001 | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 16 | 1,421 | 133 | 9.35 | .002 | | |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | 2 | 188 | 39 | 20.93 | .001 | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 160 | 9,864 | 3,804 | 38.57 | .065 | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 70 | 5,912 | 629 | 10.64 | .011 | | |
| GROUP A TOTAL | | | | 71,384 | | 2,177,020 | | 36.946 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 433 | 111,647 | 111,647 | 100.00 | 1.895 | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 88 | 1,630,755 | 1,630,755 | 100.00 | 27.676 | | |
| 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | 5 | 8,710 | 8,710 | 100.00 | .148 | | |
| GROUP B TOTAL | | | | 526 | | 1,751,112 | | 29.718 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 80 | 100,242 | 100,242 | 100.00 | 1.701 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 351 | 214,415 | 214,415 | 100.00 | 3.639 | | |
| 13380 | CITY OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | 1 | 1,608 | 503 | 31.26 | .009 | | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 3 | 0 | 0 | 100.00 | .000 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 255 | 31,950 | 31,950 | 100.00 | .542 | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 19 | 1,765 | 1,765 | 100.00 | .030 | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 3 | 848 | 848 | 100.00 | .014 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 43 | 5,663 | 5,663 | 100.00 | .096 | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 2 | 32 | 32 | 100.00 | .001 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.127

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|--|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF NIAGARA | | | | | | | | | | | | | | | | |
| 15 MUNICIPALITIES GROUP C CONT'D | | | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 2 | 55 | 55 | 100.00 | .001 | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 108 | 283,218 | 283,218 | 100.00 | 4.807 | | | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 11,039 | 11,039 | 100.00 | .187 | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 17 | 61,525 | 61,525 | 100.00 | 1.044 | | | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 2 | 1,205 | 1,205 | 100.00 | .020 | | | | | | | | |
| 3030_ | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 313 | 19 | 6.21 | .000 | | | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 3 | 173 | 173 | 100.00 | .003 | | | | | | | | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 36 | 399 | 399 | 100.00 | .007 | | | | | | | | |
| GROUP C TOTAL | | | | | 931 | | 713,051 | | 12.101 | | | | | | | |
| 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) | 33 | 49,597 | 49,597 | 100.00 | .842 | | | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 9 | 24,474 | 24,474 | 100.00 | .415 | | | | | | | | |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 3 | 9,702 | 9,702 | 100.00 | .165 | | | | | | | | |
| GROUP D TOTAL | | | | | 45 | | 83,773 | | 1.422 | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 73 | 9,131 | 8,943 | 97.95 | .152 | | | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 476 | 117,050 | 116,883 | 99.86 | 1.984 | | | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 19 | 12,181 | 12,141 | 99.67 | .206 | | | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 74 | 8,734 | 8,734 | 100.00 | .148 | | | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 26 | 63,867 | 63,867 | 100.00 | 1.084 | | | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 48 | 13,741 | 13,741 | 100.00 | .233 | | | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 60 | 13,710 | 13,710 | 100.00 | .233 | | | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 22 | 3,199 | 3,199 | 100.00 | .054 | | | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 12 | 775 | 775 | 100.00 | .013 | | | | | | | | |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | 1 | 7 | 7 | 100.00 | .000 | | | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 66 | 15,340 | 15,340 | 100.00 | .260 | | | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 97 | 6,603 | 6,603 | 100.00 | .112 | | | | | | | | |
| GROUP E TOTAL | | | | | 974 | | 263,943 | | 4.479 | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.128

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|-------------------------------|-----------------------|--------------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF NIAGARA | | | | | | | | | | |
| 15 MUNICIPALITIES | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 148 | 347,260 | 347,260 | 100.00 | 5.893 | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 3 | 35,548 | 35,548 | 100.00 | .603 | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 5 | 15,587 | 4,180 | 26.82 | .071 | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 178 | 130,470 | 9,742 | 7.47 | .165 | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 152 | 66,983 | 10,452 | 15.60 | .177 | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 4 | 693,747 | 281,378 | 40.56 | 4.775 | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 3 | 54,412 | 52,979 | 97.37 | .899 | | |
| GROUP F TOTAL | | | | 493 | | 741,539 | | 12.585 | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 21 | 3,912 | 3,912 | 100.00 | .066 | | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | 10 | 12,096 | 12,096 | 100.00 | .205 | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 4 | 6,658 | 6,658 | 100.00 | .113 | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 27 | 21,545 | 21,545 | 100.00 | .366 | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 55 | 17,851 | 17,759 | 99.49 | .301 | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | 123 | 39,107 | 39,107 | 100.00 | .664 | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | 8 | 14,901 | 14,134 | 94.85 | .240 | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 4 | 1,542 | 1,422 | 92.26 | .024 | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 3 | 3,227 | 3,227 | 100.00 | .055 | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H FI L | 33,556,654-a | 5 | 2,908 | 2,877 | 98.91 | .049 | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | 1 | 220 | 220 | 100.00 | .004 | | |
| GROUP G TOTAL | | | | 261 | | 122,957 | | 2.087 | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 159 | 30,926 | 12,903 | 41.72 | .219 | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,239 | 109,906 | 23,780 | 21.64 | .404 | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | 47 | 4,461 | 1,452 | 32.54 | .025 | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 12 | 1,269 | 92 | 7.28 | .002 | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 23 | 4,529 | 659 | 14.54 | .011 | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 4 | 607 | 132 | 21.69 | .002 | | |
| GROUP H TOTAL | | | | 1,484 | | 39,018 | | .662 | | |
| COUNTY TOTALS | | | | 76,100 | | 5,892,418 | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.129

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|---|--------------------------------|---------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF ONEIDA | | | | | | | | | 29 MUNICIPALITIES | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 4,112 | 278,264 | 130,201 | 46.79 | 2.405 | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 842 | 56,765 | 15,197 | 26.77 | .281 | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 5,210 | 399,464 | 57,036 | 14.28 | 1.054 | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 5,722 | 426,547 | 101,025 | 23.68 | 1.866 | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,237 | 90,286 | 15,955 | 17.67 | .295 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 16 | 1,669 | 1,669 | 100.00 | .031 | | |
| 41400 | CLERGY | RPTL | 460 | 92 | 6,911 | 335 | 4.85 | .006 | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 7,409 | 449,769 | 159,015 | 35.35 | 2.937 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 15,972 | 1,116,701 | 701,506 | 62.82 | 12.959 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 11 | 364 | 279 | 76.66 | .005 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 38,912 | 3,166,046 | 1,173,083 | 37.05 | 21.670 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 21 | 1,098 | 494 | 44.98 | .009 | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 33 | 2,427 | 1,026 | 42.28 | .019 | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 49 | 4,201 | 1,541 | 36.70 | .029 | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 366 | 34 | 9.15 | .001 | | |
| GROUP A TOTAL | | | | 79,642 | | 2,358,396 | | 43.566 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 312 | 835,749 | 835,749 | 100.00 | 15.439 | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 8 | 28,313 | 28,313 | 100.00 | .523 | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 75 | 6,574 | 6,574 | 100.00 | .121 | | |
| GROUP B TOTAL | | | | 395 | | 870,636 | | 16.083 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 91 | 107,734 | 107,734 | 100.00 | 1.990 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 954 | 80,378 | 80,378 | 100.00 | 1.485 | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 2 | 50 | 50 | 100.00 | .001 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 271 | 36,929 | 36,929 | 100.00 | .682 | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 39 | 598 | 598 | 100.00 | .011 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 228 | 31,583 | 31,583 | 100.00 | .583 | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 16 | 1,359 | 1,359 | 100.00 | .025 | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 2 | 188 | 188 | 100.00 | .004 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.130

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF ONEIDA | | 29 MUNICIPALITIES | | GROUP C (CONT'D) | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 52 | 63,323 | 63,323 | 100.00 | 1.170 |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 38 | 42,257 | 42,257 | 100.00 | .781 |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | 74 | 61,559 | 61,559 | 100.00 | 1.137 |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 167 | 985 | 985 | 100.00 | .018 |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 231 | 5,484 | 5,484 | 100.00 | .101 |
| GROUP C TOTAL | | | | 2,165 | | 432,427 | | 7.988 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 36 | 146,450 | 146,450 | 100.00 | 2.705 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 7 | 1,855 | 1,690 | 91.12 | .031 |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 5 | 171,407 | 171,407 | 100.00 | 3.166 |
| GROUP D TOTAL | | | | 48 | | 319,547 | | 5.903 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 8 | 1,375 | 1,375 | 100.00 | .025 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 773 | 167,772 | 167,705 | 99.96 | 3.098 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 185 | 368,685 | 368,586 | 99.97 | 6.809 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 130 | 112,254 | 111,944 | 99.72 | 2.068 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 33 | 113,618 | 113,618 | 100.00 | 2.099 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 63 | 21,698 | 21,698 | 100.00 | .401 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 158 | 36,617 | 36,617 | 100.00 | .676 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 65 | 16,462 | 16,462 | 100.00 | .304 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 2 | 1,052 | 1,002 | 95.29 | .019 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 3 | 820 | 820 | 100.00 | .015 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 23 | 2,709 | 2,709 | 100.00 | .050 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 7 | 1,379 | 1,177 | 85.36 | .022 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 77 | 10,129 | 10,129 | 100.00 | .187 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 154 | 7,241 | 7,241 | 100.00 | .134 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 9 | 10,999 | 10,999 | 100.00 | .203 |
| GROUP E TOTAL | | | | 1,690 | | 872,082 | | 16.110 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.131

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF ONEIDA | | | | | | | | | | | | | | | | |
| 29 MUNICIPALITIES | | | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 89 | 158,380 | 158,380 | 100.00 | 2.926 | | | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 34 | 298 | 298 | 100.00 | .006 | | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 134 | 83,067 | 13,110 | 15.78 | .242 | | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 73 | 141,158 | 12,933 | 9.16 | .239 | | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 2 | 845 | 621 | 73.49 | .012 | | | | | | | |
| GROUP F TOTAL | | | | | 332 | | 185,342 | | 3.424 | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 142 | 231,967 | 231,967 | 100.00 | 4.285 | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 224 | 2,249 | 2,249 | 100.00 | .042 | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 9 | 15,986 | 15,986 | 100.00 | .295 | | | | | | | |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 218 | 7,299 | 7,299 | 100.00 | .135 | | | | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | | 2 | 13,767 | 13,767 | 100.00 | .254 | | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 1,595 | 1,595 | 100.00 | .030 | | | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 5 | 353 | 353 | 100.00 | .007 | | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 10 | 26,812 | 26,812 | 100.00 | .495 | | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 7 | 2,580 | 2,580 | 100.00 | .048 | | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITIZEN CTR | RPTL | 422 | | 4 | 784 | 784 | 100.00 | .015 | | | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 1 | 2,197 | 2,104 | 95.77 | .039 | | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 10 | 13,051 | 9,933 | 76.10 | .184 | | | | | | | |
| GROUP G TOTAL | | | | | 633 | | 315,429 | | 5.827 | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 283 | 19,081 | 19,081 | 100.00 | .353 | | | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 38 | 382 | 382 | 100.00 | .007 | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 151 | 28,553 | 7,282 | 25.50 | .135 | | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,378 | 118,281 | 25,618 | 21.66 | .473 | | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 93 | 8,430 | 1,770 | 21.00 | .033 | | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 167 | 31,835 | 2,799 | 8.79 | .052 | | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 7 | 481 | 174 | 36.26 | .003 | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.132

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|-----------------------|-------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF ONEIDA | | 29 MUNICIPALITIES | | GROUP H (CONT'D) | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 35 | 2,220 | 1,229 | 55.35 | .023 |
| GROUP H TOTAL | | | | 2,152 | | 58,335 | | 1.078 |
| COUNTY TOTALS | | | | 87,092 | 5,413,426 | | | |
| ***** | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.133

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF ONONDAGA | | | | | | | | | |
| 20 MUNICIPALITIES | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 5,261 | 453,399 | 216,506 | 47.75 | 2.161 | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,197 | 99,870 | 50,717 | 50.78 | .506 | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 1 | 63 | 9 | 15.00 | .000 | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 8,988 | 863,917 | 124,888 | 14.46 | 1.246 | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 9,140 | 826,906 | 200,320 | 24.23 | 1.999 | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,026 | 96,766 | 17,474 | 18.06 | .174 | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 14 | 1,739 | 1,682 | 96.75 | .017 | |
| 41400 | CLERGY | RPTL | 460 | 230 | 24,268 | 1,847 | 7.61 | .018 | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 12,453 | 902,322 | 357,692 | 39.64 | 3.570 | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 19,427 | 1,683,197 | 891,530 | 52.97 | 8.897 | |
| 41836 | STAR - ENHANCED | RPTL | 425 | 5,876 | 391,994 | 179,995 | 45.92 | 1.796 | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 7 | 297 | 124 | 41.70 | .001 | |
| 41846 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 60 | 27 | 44.62 | .000 | |
| 41854 | STAR - BASIC | RPTL | 425 | 69,154 | 7,701,919 | 2,093,523 | 27.18 | 20.892 | |
| 41856 | STAR - BASIC | RPTL | 425 | 15,667 | 1,128,545 | 306,355 | 27.15 | 3.057 | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 1 | 98 | 31 | 31.35 | .000 | |
| 41866 | STAR - BASIC:MFG HOME | RPTL | 425 | 7 | 194 | 55 | 28.45 | .001 | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 14 | 1,620 | 256 | 15.79 | .003 | |
| 4192 | RESI IMPRVMNT:CERTAIN CITIES | L. 1986 | CH. 889 | 341 | 24,217 | 4,617 | 19.07 | .046 | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 518 | 33,737 | 13,709 | 40.64 | .137 | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 13 | 1,310 | 123 | 9.37 | .001 | |
| GROUP A TOTAL | | | | | 149,338 | 4,461,480 | | | 44.522 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 497 | 396,483 | 396,483 | 100.00 | 3.957 | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 7 | 1,747 | 1,747 | 100.00 | .017 | |
| 12400 | NYS SAVINGS & LOAN INS FUND | BNKG L | 420-e | 1 | 3,071 | 3,071 | 100.00 | .031 | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 2 | 97 | 97 | 100.00 | .001 | |
| GROUP B TOTAL | | | | | 507 | 401,398 | | | 4.006 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 322 | 739,273 | 739,273 | 100.00 | 7.377 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.134

| GROUP | CODE | DESCRIPTION | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|--|--------------------------------|-------------|----------------|----------------------------|---|--|----------------------------------|--|--|--|--|--|
| | | | | | (000) | (000) | | | | | | |
| COUNTY OF ONONDAGA | | | | | | | | | | | | |
| 20 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | |
| 1324_ | CO. SEWER/WATER OUTSIDE CO. | RPTL | 406(3) | 2 | 106 | 106 | 100.00 | .001 | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 548 | 175,141 | 174,969 | 99.90 | 1.746 | | | | |
| 13450 | CITY AIRFIELD OUTSIDE CITY | RPTL | 406(7) | 30 | 31,484 | 31,484 | 100.00 | .314 | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 479 | 53,860 | 53,860 | 100.00 | .538 | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 3 | 60 | 60 | 100.00 | .001 | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 253 | 38,860 | 38,860 | 100.00 | .388 | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 1 | 100 | 100 | 100.00 | .001 | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 14 | 2,512 | 2,512 | 100.00 | .025 | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 5 | 358 | 358 | 100.00 | .004 | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 197 | 789,750 | 789,750 | 100.00 | 7.881 | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 3,637 | 3,637 | 100.00 | .036 | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 36 | 9,759 | 9,759 | 100.00 | .097 | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 44 | 137,868 | 137,868 | 100.00 | 1.376 | | | | |
| GROUP C TOTAL | | | | | 1,935 | | 1,982,596 | 19.785 | | | | |
| 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) | 38 | 121,785 | 121,785 | 100.00 | 1.215 | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 14 | 130,486 | 130,486 | 100.00 | 1.302 | | | | |
| GROUP D TOTAL | | | | | 52 | | 252,271 | 2.518 | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 76 | 10,771 | 10,771 | 100.00 | .108 | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 734 | 343,718 | 343,132 | 99.83 | 3.424 | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 158 | 465,897 | 465,599 | 99.94 | 4.646 | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 213 | 177,368 | 175,923 | 99.19 | 1.756 | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 82 | 341,876 | 325,495 | 95.21 | 3.248 | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 16 | 3,087 | 3,087 | 100.00 | .031 | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 121 | 32,646 | 32,464 | 99.44 | .324 | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 20 | 814 | 814 | 100.00 | .008 | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 11 | 27,226 | 27,226 | 100.00 | .272 | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 6 | 4,054 | 4,054 | 100.00 | .041 | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 9 | 456 | 456 | 100.00 | .005 | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.135

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| COUNTY OF ONONDAGA | | | | | | | | | | | | | | | |
| 20 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 32 | 6,006 | 5,907 | 98.36 | .059 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 5 | 469 | 469 | 100.00 | .005 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 81 | 21,216 | 21,216 | 100.00 | .212 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 216 | 27,975 | 27,975 | 100.00 | .279 | | | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 1 | 20 | 20 | 100.00 | .000 | | | | | | |
| GROUP E TOTAL | | | | | 1,781 | | 1,444,608 | | 14.416 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 305 | 982,646 | 982,563 | 99.99 | 9.805 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 25 | 8,127 | 1,661 | 20.43 | .017 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 472 | 590,090 | 105,482 | 17.88 | 1.053 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 22 | 25,808 | 7,370 | 28.56 | .074 | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 268 | 84,186 | 42,665 | 50.68 | .426 | | | | | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | | 2 | 14,409 | 2,108 | 14.63 | .021 | | | | | | |
| 4771_ | RES'L SUBDVSN INFRASTRUCTURE | RPTL | 485-g | | 53 | 4,676 | 1,846 | 39.48 | .018 | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 2 | 17,867 | 2,619 | 14.66 | .026 | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 5,863 | 890 | 15.19 | .009 | | | | | | |
| GROUP F TOTAL | | | | | 1,150 | | 1,147,204 | | 11.448 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 40 | 5,343 | 5,343 | 100.00 | .053 | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MJNY L | 555&560 | | 76 | 13,453 | 13,453 | 100.00 | .134 | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 65 | 67,538 | 67,538 | 100.00 | .674 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 47 | 65,120 | 65,120 | 100.00 | .650 | | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 10 | 12,782 | 12,782 | 100.00 | .128 | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 19 | 18,028 | 18,028 | 100.00 | .180 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 18 | 2,764 | 2,764 | 100.00 | .028 | | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 1 | 65 | 65 | 100.00 | .001 | | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 3 | 2,168 | 2,168 | 100.00 | .022 | | | | | | |
| 4840_ | MUNI HOUSING AUTH:PROJ SOLD | PUB HSNG L | 58(3) | | 1 | 968 | 968 | 100.00 | .010 | | | | | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H FI L | 33,556,654-a | | 16 | 57,033 | 54,310 | 95.23 | .542 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.136

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|-------------------------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF ONONDAGA | | | | | | | | | | |
| 20 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 6 | 3,076 | 3,076 | 100.00 | .031 | | |
| GROUP G TOTAL | | | | 302 | | 245,615 | | .2451 | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 7 | 1,954 | 1,954 | 100.00 | .020 | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 16 | 1,404 | 1,404 | 100.00 | .014 | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 121 | 24,836 | 6,844 | 27.56 | .068 | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,704 | 167,932 | 45,332 | 26.99 | .452 | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 573 | 60,088 | 21,641 | 36.02 | .216 | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 1 | 248 | 3 | 1.20 | .000 | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 197 | 36,579 | 2,136 | 5.84 | .021 | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 5 | 775 | 121 | 15.56 | .001 | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 4 | 351 | 132 | 37.65 | .001 | | |
| GROUP H TOTAL | | | | 2,628 | | 79,567 | | .794 | | |
| COUNTY TOTALS | | | | 157,744 | | 10,020,796 | | | | |
| ***** | | | | | | | | | | |

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, 2002 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 | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | OF EXEMPT | TOTAL COUNTY EXEMPT VALUE | | | | | |
| COUNTY OF ONTARIO | | | | | | | | | | | | | | |
| 18 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 200 | 20,977 | 672 | 3.20 | .029 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,353 | 261,590 | 23,741 | 9.08 | 1.015 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,408 | 243,875 | 37,380 | 15.33 | 1.598 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 476 | 48,243 | 6,617 | 13.72 | .283 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 681 | 681 | 100.00 | .029 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 44 | 4,895 | 67 | 1.37 | .003 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,335 | 102,228 | 35,688 | 34.91 | 1.526 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 5,258 | 558,689 | 248,004 | 44.39 | 10.605 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 8 | 819 | 209 | 25.54 | .009 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 19,000 | 2,319,447 | 585,679 | 25.25 | 25.044 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 7 | 1,142 | 187 | 16.41 | .008 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 32 | 1,857 | 648 | 34.89 | .028 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 15 | 1,287 | 158 | 12.25 | .007 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 438 | 35 | 7.89 | .002 | | | | | | |
| GROUP A TOTAL | | | | | 31,145 | | | | 40.184 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 101 | 64,151 | 64,151 | 100.00 | 2.743 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 4 | 5,942 | 5,942 | 100.00 | .254 | | | | | | |
| GROUP B TOTAL | | | | | 105 | | | | 2.997 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 47 | 89,076 | 89,076 | 100.00 | 3.809 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 155 | 61,547 | 61,547 | 100.00 | 2.632 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 5 | 1,203 | 1,203 | 100.00 | .051 | | | | | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 1 | 12 | 12 | 100.00 | .001 | | | | | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 2 | 7,538 | 7,538 | 100.00 | .322 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 150 | 96,188 | 96,188 | 100.00 | 4.113 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 1 | 2 | 2 | 100.00 | .000 | | | | | | |
| 1359 | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 4 | 4,667 | 4,667 | 100.00 | .200 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 76 | 16,373 | 16,373 | 100.00 | .700 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.138

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|--------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF ONTARIO | | | | | | | | | | |
| MUNICIPALITIES | | | | | | | | | | |
| GROUP C CONT'D | | | | | | | | | | |
| PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 1 | 292 | 292 | 100.00 | .013 | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 3 | 22 | 22 | 100.00 | .001 | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 22 | 4,144 | 4,144 | 100.00 | .177 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 41 | 222,070 | 222,070 | 100.00 | 9.496 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 5,582 | 5,582 | 100.00 | .239 | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 75 | 42,053 | 42,053 | 100.00 | 1.798 | | |
| GROUP C TOTAL | | | | 584 | | 550,769 | | 23.551 | | |
| PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 7 | 2,299 | 2,299 | 100.00 | .098 | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 4 | 111,814 | 111,814 | 100.00 | 4.781 | | |
| GROUP D TOTAL | | | | 11 | | 114,113 | | 4.880 | | |
| PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 35 | 4,691 | 4,691 | 100.00 | .201 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 167 | 66,688 | 66,688 | 100.00 | 2.852 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 123 | 77,872 | 77,523 | 99.55 | 3.315 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 18 | 11,174 | 7,553 | 67.60 | .323 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 23 | 91,222 | 91,222 | 100.00 | 3.901 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 25 | 10,285 | 10,285 | 100.00 | .440 | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 50 | 12,180 | 12,180 | 100.00 | .521 | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 4 | 1,723 | 1,723 | 100.00 | .074 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 6 | 1,136 | 1,136 | 100.00 | .049 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 11 | 3,292 | 3,292 | 100.00 | .141 | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 14 | 1,795 | 1,795 | 100.00 | .077 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 43 | 9,259 | 9,259 | 100.00 | .396 | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 119 | 8,305 | 8,305 | 100.00 | .355 | | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | 1 | 1 | 1 | 100.00 | .000 | | |
| GROUP E TOTAL | | | | 639 | | 295,653 | | 12.642 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 ONTARIO | | | | | | | | | |
| 18 MUNICIPALITIES | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 116 | 201,086 | 201,086 | 100.00 | .598 |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | | 15 | 1,629 | 1,629 | 100.00 | .070 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 1 | 1,922 | 557 | 29.00 | .024 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 152 | 138,203 | 8,248 | 5.97 | .353 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 157 | 85,074 | 17,271 | 20.30 | .739 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 2 | 6,139 | 2,768 | 45.09 | .118 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 3 | 8,541 | 2,420 | 28.34 | .104 |
| GROUP F TOTAL | | | | | 446 | | 233,979 | | 10.005 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 42 | 10,307 | 10,307 | 100.00 | .441 |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 1 | 110 | 110 | 100.00 | .005 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 2 | 7,053 | 7,053 | 100.00 | .302 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 6,938 | 6,938 | 100.00 | .297 |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | | 2 | 124 | 114 | 91.94 | .005 |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 3 | 9,720 | 9,720 | 100.00 | .416 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 7 | 2,044 | 2,044 | 100.00 | .087 |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 2 | 1,651 | 1,209 | 73.21 | .052 |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | | 2 | 2,160 | 1,860 | 86.11 | .080 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 4 | 6,545 | 5,991 | 91.54 | .256 |
| GROUP G TOTAL | | | | | 68 | | 45,346 | | 1.939 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 293 | 53,240 | 13,067 | 24.54 | .559 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 2,070 | 246,365 | 66,310 | 26.92 | 2.835 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 93 | 8,585 | 2,955 | 34.42 | .126 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 258 | 63,492 | 4,401 | 6.93 | .188 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 20 | 5,225 | 512 | 9.80 | .022 |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 1 | 162 | 36 | 21.95 | .002 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.140

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|-----------------------|-------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF ONTARIO | | MUNICIPALITIES | | GROUP H CONT'D | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 36 | 3,772 | 1,355 | 35.92 | .058 |
| GROUP H TOTAL | | | | 2,771 | | 88,636 | | 3.790 |
| COUNTY TOTALS | | | | 35,771 | | 2,338,650 | | |
| ***** | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.141

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|---|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF ORANGE | | | | | | | | | | | | | | | | |
| 23 MUNICIPALITIES | | | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 3 | 875 | 875 | 100.00 | .010 | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,100 | 150,839 | 8,108 | 5.38 | .094 | | | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 5,859 | 977,773 | 116,733 | 11.94 | 1.359 | | | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 6,103 | 946,640 | 193,651 | 20.46 | 2.255 | | | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,191 | 189,286 | 29,048 | 15.35 | .338 | | | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 10 | 1,845 | 1,813 | 98.31 | .021 | | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 41 | 6,288 | 140 | 2.23 | .002 | | | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 4,559 | 571,363 | 222,761 | 38.99 | 2.593 | | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 11,896 | 1,729,986 | 717,208 | 41.46 | 8.350 | | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 57,495 | 10,576,908 | 2,157,800 | 20.40 | 25.122 | | | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 9 | 2,556 | 475 | 18.57 | .006 | | | | | | | | |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | 1 | 185 | 64 | 34.78 | .001 | | | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 37 | 4,209 | 1,490 | 35.40 | .017 | | | | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 35 | 8,288 | 1,146 | 13.82 | .013 | | | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 3 | 747 | 83 | 11.08 | .001 | | | | | | | | |
| GROUP A TOTAL | | | | | 88,342 | | 3,451,395 | | 40.182 | | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 382 | 335,747 | 335,747 | 100.00 | 3.909 | | | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 35 | 150,088 | 150,088 | 100.00 | 1.747 | | | | | | | | |
| 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | 12 | 279,710 | 279,710 | 100.00 | 3.256 | | | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 1 | 209 | 209 | 100.00 | .002 | | | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 24 | 65,672 | 50,604 | .77.06 | .589 | | | | | | | | |
| GROUP B TOTAL | | | | | 454 | | 816,358 | | 9.504 | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 8 | 691 | 691 | 100.00 | .008 | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 161 | 315,961 | 315,961 | 100.00 | 3.679 | | | | | | | | |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | 3 | 21,468 | 21,468 | 100.00 | .250 | | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 358 | 147,038 | 147,038 | 100.00 | 1.712 | | | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 1 | 46 | 46 | 100.00 | .001 | | | | | | | | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 38 | 12,468 | 12,468 | 100.00 | .145 | | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 ORANGE | | | | | | | | | | | | | | | |
| 23 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | |
| 13450 | CITY AIRFIELD OUTSIDE CITY | RPTL | 406(7) | | 4 | 1,053 | 1,053 | 100.00 | .012 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 657 | 200,509 | 200,509 | 100.00 | 2.334 | | | | | | |
| 13520 | TOWN OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | | 3 | 564 | 564 | 100.00 | .007 | | | | | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 2 | 42 | 42 | 100.00 | .001 | | | | | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | | 4 | 609 | 609 | 100.00 | .007 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 449 | 119,631 | 119,631 | 100.00 | 1.393 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 2 | 152 | 152 | 100.00 | .002 | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | | 7 | 158 | 158 | 100.00 | .002 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 33 | 21,781 | 21,781 | 100.00 | .254 | | | | | | |
| 13750 | VILLG AIRFIELD OUTSIDE VILLG | RPTL | 406(7) | | 3 | 147 | 147 | 100.00 | .002 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 177 | 834,428 | 834,428 | 100.00 | 9.715 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 5 | 13,280 | 13,280 | 100.00 | .155 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 16 | 7,246 | 7,246 | 100.00 | .084 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 1 | 885 | 885 | 100.00 | .010 | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | | 115 | 1,907 | 1,899 | 99.59 | .022 | | | | | | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | | 115 | 3,633 | 3,633 | 100.00 | .042 | | | | | | |
| GROUP C TOTAL | | | | | | 2,162 | | | 19.835 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 256 | 345,029 | 345,029 | 100.00 | 4.017 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 10 | 5,621 | 5,621 | 100.00 | .065 | | | | | | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | | 14 | 3,491 | 3,491 | 100.00 | .041 | | | | | | |
| GROUP D TOTAL | | | | | | 280 | | | 4.123 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 86 | 16,813 | 16,813 | 100.00 | .196 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 557 | 356,004 | 356,004 | 100.00 | 4.145 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 68 | 145,108 | 145,108 | 100.00 | 1.689 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 35 | 20,900 | 20,900 | 100.00 | .243 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 36 | 256,433 | 256,433 | 100.00 | 2.985 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 91 | 39,044 | 39,044 | 100.00 | .455 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 204 | 160,508 | 160,300 | 99.87 | 1.866 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.143

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF ORANGE | | | | | | | | | |
| 23 MUNICIPALITIES | | | GROUP E (CONT'D) | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 8 | 8,865 | 8,697 | 98.11 | .101 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 5 | 2,098 | 2,098 | 100.00 | .024 |
| 25700 | INFANT HOME | RPTL | 440 | | 1 | 1,130 | 1,130 | 100.00 | .013 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 7 | 1,382 | 1,382 | 100.00 | .016 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 48 | 8,869 | 8,869 | 100.00 | .103 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 24 | 4,565 | 4,565 | 100.00 | .053 |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | | 9 | 3,615 | 3,615 | 100.00 | .042 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 108 | 35,100 | 35,100 | 100.00 | .409 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 158 | 33,388 | 33,388 | 100.00 | .389 |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | | 6 | 31,707 | 31,707 | 100.00 | .369 |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | | 9 | 3,540 | 3,540 | 100.00 | .041 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 1 | 48 | 48 | 100.00 | .001 |
| GROUP E TOTAL | | | | | 1,461 | | 1,128,741 | | 13.141 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 59 | 264,987 | 264,987 | 100.00 | 3.085 |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | | 1 | 10,698 | 10,698 | 100.00 | .125 |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | | 1 | 119 | 119 | 100.00 | .001 |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | | 1 | 102 | 102 | 100.00 | .001 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 4 | 17,153 | 5,663 | 33.02 | .066 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 297 | 1,486,594 | 45,706 | 3.07 | .532 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 236 | 486,582 | 108,483 | 22.29 | 1.263 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 333,962 | 53,777 | 16.10 | .626 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 613,123 | 16,700 | 2.72 | .194 |
| GROUP F TOTAL | | | | | 601 | | 506,235 | | 5.894 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 37 | 42,826 | 42,826 | 100.00 | .499 |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 2 | 3,039 | 3,039 | 100.00 | .035 |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 1 | 48,570 | 48,570 | 100.00 | .566 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 6 | 50,182 | 50,182 | 100.00 | .584 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 11 | 31,502 | 31,502 | 100.00 | .367 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.144

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF ORANGE | | | | | | | | | | | | | | |
| 23 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 28240 | NONPROFIT:HSNG,RESRCH,LOANS | CLS UCON L | CH 270 | | 4 | 4,922 | 4,922 | 100.00 | .057 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 3 | 40,883 | 40,883 | 100.00 | .476 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 31 | 8,231 | 8,231 | 100.00 | .096 | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 6 | 27,582 | 27,582 | 100.00 | .321 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 2 | 15,327 | 14,553 | 94.95 | .169 | | | | | |
| 4869_ | REDEVELOP HSNG CO:PHASEOUT | RPTL | 423 | | 5 | 1,265 | 1,113 | 87.99 | .013 | | | | | |
| GROUP G TOTAL | | | | | 108 | | 273,403 | | 3.183 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 22 | 31,525 | 31,525 | 100.00 | .367 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 99 | 48,395 | 10,836 | 22.39 | .126 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 2,379 | 502,376 | 234,671 | 46.71 | 2.732 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 22 | 3,588 | 1,585 | 44.19 | .019 | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 4 | 3,087 | 83 | 2.69 | .001 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 7 | 1,939 | 190 | 9.82 | .002 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 132 | 42,717 | 18,146 | 42.48 | .211 | | | | | |
| GROUP H TOTAL | | | | | 2,665 | | 297,036 | | 3.458 | | | | | |
| COUNTY TOTALS | | | | | 96,107 | | 8,589,416 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.145

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|--|-----------------------------|------------------------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF ORLEANS | | | | | | | | | | | | | | |
| 10 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| | 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 17 | 937 | 54 | 5.81 | | | | | | |
| | 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 1 | 92 | 14 | 15.00 | | | | | | |
| | 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,028 | 78,972 | 10,064 | 12.74 | | | | | | |
| | 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,158 | 83,003 | 18,141 | 21.86 | | | | | | |
| | 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 251 | 17,655 | 2,911 | 16.49 | | | | | | |
| | 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 289 | 297 | 102.45 | | | | | | |
| | 41400 | CLERGY | RPTL | 460 | 16 | 1,201 | 24 | 2.00 | | | | | | |
| | 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 625 | 35,558 | 13,167 | 37.03 | | | | | | |
| | 41834 | STAR - ENHANCED | RPTL | 425 | 2,550 | 198,172 | 118,255 | 59.67 | | | | | | |
| | 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 1 | 325 | 30 | 9.24 | | | | | | |
| | 41854 | STAR - BASIC | RPTL | 425 | 7,447 | 592,171 | 224,831 | 37.97 | | | | | | |
| | 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 2 | 441 | 40 | 9.06 | | | | | | |
| | 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 3 | 438 | 11 | 2.45 | | | | | | |
| | GROUP A TOTAL | | | 13,102 | | 387,839 | | 62.042 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 73 | 39,268 | 39,268 | 100.00 | 6.282 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 1 | 350 | 350 | 100.00 | .056 | | | | | | |
| | GROUP B TOTAL | | | 74 | | 39,618 | | 6.338 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 14 | 7,493 | 7,493 | 100.00 | 1.199 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 45 | 3,896 | 3,896 | 100.00 | .623 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 45 | 632 | 632 | 100.00 | .101 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 81 | 10,756 | 10,756 | 100.00 | 1.721 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 3 | 645 | 645 | 100.00 | .103 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 21 | 10,641 | 10,629 | 99.88 | 1.700 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 23 | 59,638 | 59,638 | 100.00 | 9.540 | | | | | | |
| 13810 | DRAINAGE IMPROVEMENT DISTRCT | EN CON LAW | 15-1909(4) | 21 | 157 | 157 | 100.00 | .025 | | | | | | |
| | GROUP C TOTAL | | | 253 | | 93,846 | | 15.012 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.146

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF ORLEANS | | | | | | | | | | |
| 10 MUNICIPALITIES | | | | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 8 | 9,850 | 9,850 | 100.00 | 1.576 | | |
| GROUP D TOTAL | | | | 8 | | 9,850 | | 1.576 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 21 | 1,521 | 1,521 | 100.00 | .243 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 114 | 27,506 | 27,506 | 100.00 | 4.400 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 5 | 778 | 778 | 100.00 | .124 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 5 | 822 | 822 | 100.00 | .132 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 7 | 10,116 | 10,116 | 100.00 | 1.618 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 2 | 62 | 62 | 100.00 | .010 | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 15 | 2,514 | 2,514 | 100.00 | .402 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 1 | 258 | 258 | 100.00 | .041 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 9 | 863 | 863 | 100.00 | .138 | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 4 | 412 | 412 | 100.00 | .066 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 23 | 2,509 | 2,509 | 100.00 | .401 | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 17 | 620 | 620 | 100.00 | .099 | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 1 | 20 | 20 | 100.00 | .003 | | |
| GROUP E TOTAL | | | | 224 | | 48,001 | | 7.679 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 59 | 18,813 | 18,813 | 100.00 | 3.010 | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 20 | 7,804 | 1,059 | 13.58 | .170 | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 46 | 14,236 | 2,133 | 14.98 | .341 | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | 1 | 74 | 5 | 6.76 | .001 | | |
| GROUP F TOTAL | | | | 126 | | 22,010 | | 3.521 | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | 2 | 1,124 | 1,124 | 100.00 | .180 | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | 2 | 991 | 991 | 100.00 | .159 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.147

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-------------|-----------------------|-----------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF ORLEANS | | | | | | | | | | | | | | |
| 10 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 4867 | REDEVELOP HSNG CO:FIRST EX | | P H F I L | 125 & 127 | 1 | 675 | 333 | 49.30 | .053 | | | | | |
| GROUP G TOTAL | | | | | 5 | | 2,448 | | .392 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | | RPTL | 483 | 123 | 16,220 | 3,365 | 20.75 | .538 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | | AG-MKTS L | 305 | 1,075 | 65,603 | 13,403 | 20.43 | 2.144 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | | AG-MKTS L | 306 | 220 | 9,407 | 2,292 | 24.36 | .367 | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | | AG-MKTS L | 305(7) | 5 | 329 | 27 | 8.28 | .004 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | | RPTL | 483-a | 57 | 8,528 | 527 | 6.18 | .084 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | | RPTL | 480 | 2 | 442 | 53 | 11.94 | .008 | | | | | |
| GROUP H TOTAL | | | | | 1,482 | | 19,667 | | 3.146 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| | | | | | | 15,306 | 625,128 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.148

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|---|--------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF OSWEGO | | | | | | | | | | |
| 24 MUNICIPALITIES | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 1,442 | 101,323 | 62,866 | 62.05 | 1.475 | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 205 | 13,865 | 5,590 | 40.32 | .131 | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 1 | 49 | 7 | 15.00 | .000 | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,540 | 190,999 | 26,453 | 13.85 | .621 | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,623 | 191,565 | 43,997 | 22.97 | 1.033 | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 342 | 24,983 | 4,347 | 17.40 | .102 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 9 | 783 | 780 | 99.72 | .018 | | |
| 41400 | CLERGY | RPTL | 460 | 32 | 1,890 | 168 | 8.91 | .004 | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,090 | 191,069 | 64,399 | 33.70 | 1.511 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 6,429 | 458,398 | 292,091 | 63.72 | 6.855 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 729 | 86 | 11.85 | .002 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 22,075 | 1,712,414 | 669,356 | 39.09 | 15.708 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 38 | 3,035 | 589 | 19.39 | .014 | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 34 | 1,851 | 671 | 36.26 | .016 | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 1 | 65 | 26 | 39.38 | .001 | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 1 | 120 | 2 | 1.87 | .000 | | |
| GROUP A TOTAL | | | | 38,867 | | 1,171,428 | | 27.490 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 298 | 288,173 | 288,173 | 100.00 | 6.763 | | |
| GROUP B TOTAL | | | | 298 | | 288,173 | | 6.763 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 105 | 56,764 | 56,764 | 100.00 | 1.332 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 162 | 98,940 | 98,940 | 100.00 | 2.322 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 176 | 16,998 | 16,998 | 100.00 | .399 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 100 | 25,896 | 25,896 | 100.00 | .608 | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 7 | 463 | 463 | 100.00 | .011 | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 10 | 2,554 | 2,554 | 100.00 | .060 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 75 | 205,157 | 205,157 | 100.00 | 4.815 | | |
| 1384_ | SPECIAL WATER DIST:OSWEGO CO | RPTL | 410-b | 7 | 23,889 | 23,889 | 100.00 | .561 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 9,629 | 9,629 | 100.00 | .226 | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 18 | 37,408 | 37,408 | 100.00 | .878 | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 1,600 | 1,600 | 100.00 | .038 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.149

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| COUNTY OF OSWEGO | | | | | | | | | | | | | | | |
| 24 MUNICIPALITIES GROUP 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) | | 153 | 4,968 | 4,968 | 100.00 | .117 | | | | | | |
| 3340 | TAX SALE - CITY OWNED | RPTL | 406(5) | | 11 | 425 | 425 | 100.00 | .010 | | | | | | |
| GROUP C TOTAL | | | | | 828 | | 484,691 | | .11.374 | | | | | | |
| 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 | 5,302 | 5,302 | 100.00 | .124 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 9 | 13,544 | 13,544 | 100.00 | .318 | | | | | | |
| GROUP D TOTAL | | | | | 13 | | 18,846 | | .442 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 68 | 7,547 | 7,547 | 100.00 | .177 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 219 | 52,778 | 52,778 | 100.00 | 1.239 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 14 | 4,083 | 4,083 | 100.00 | .096 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 11 | 1,386 | 1,386 | 100.00 | .033 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 11 | 21,302 | 20,477 | 96.13 | .481 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 33 | 6,897 | 6,897 | 100.00 | .162 | | | | | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 56 | 8,424 | 8,424 | 100.00 | .198 | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 10 | 8,432 | 8,432 | 100.00 | .198 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 7 | 1,489 | 1,489 | 100.00 | .035 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 43 | 4,039 | 4,039 | 100.00 | .095 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 10 | 1,187 | 1,187 | 100.00 | .028 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 48 | 9,888 | 9,888 | 100.00 | .232 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 111 | 5,214 | 5,214 | 100.00 | .122 | | | | | | |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | | 20 | 1,513 | 1,513 | 100.00 | .036 | | | | | | |
| GROUP E TOTAL | | | | | 661 | | 133,354 | | .3.130 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 66 | 2,017,076 | 2,017,076 | 100.00 | 47.336 | | | | | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 70 | 64,422 | 2,706 | 4.20 | .064 | | | | | | |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 89 | 47,537 | 5,979 | 12.58 | .140 | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 2 | 14,200 | 340 | 2.39 | .008 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.150

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-----------------------|------------|----------------------------|--|---|----------------------------------|--|
| | | | | | | | | |
| COUNTY OF OSWEGO | | | | | | | | |
| 24 MUNICIPALITIES GROUP F CONT'D | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 4 | 98,229 | 85,685 | 87.23 | 2.011 |
| GROUP F TOTAL | | | | 231 | | 2,111,786 | | 49.558 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 4 | 73 | 73 | 100.00 | .002 |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | 3 | 4,733 | 4,733 | 100.00 | .111 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 1 | 3,240 | 3,240 | 100.00 | .076 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 1 | 599 | 599 | 100.00 | .014 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 1 | 234 | 234 | 100.00 | .006 |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 5 | 13,966 | 12,625 | 90.39 | .296 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | 2 | 5,000 | 5,000 | 100.00 | .117 |
| GROUP G TOTAL | | | | 17 | | 26,504 | | .622 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 162 | 10,762 | 10,762 | 100.00 | .253 |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 32 | 694 | 694 | 100.00 | .016 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 72 | 9,310 | 2,122 | 22.79 | .050 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 693 | 48,438 | 10,976 | 22.66 | .258 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 48 | 3,924 | 794 | 20.25 | .019 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 3 | 228 | 38 | 16.52 | .001 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 1 | 71 | 10 | 13.52 | .000 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 15 | 1,336 | 971 | 72.65 | .023 |
| GROUP H TOTAL | | | | 1,026 | | 26,367 | | .619 |
| COUNTY TOTALS | | | | | 41,945 | 4,261,226 | | |
| ***** | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.151

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | | |
| 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) | 520 | 40,684 | 1,655 | 4.07 | .122 | | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,090 | 94,153 | 11,238 | 11.94 | .831 | | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,430 | 126,865 | 24,335 | 19.18 | 1.800 | | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 290 | 24,905 | 4,171 | 16.75 | .309 | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 21 | 1,681 | 39 | 2.31 | .003 | | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 598 | 35,216 | 15,514 | 44.05 | 1.147 | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 4,195 | 345,071 | 197,554 | 57.25 | 14.611 | | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 9 | 806 | 295 | 36.56 | .022 | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 10,359 | 894,506 | 320,960 | 35.88 | 23.738 | | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 68 | 5,710 | 1,552 | 27.18 | .115 | | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 24 | 3,528 | 243 | 6.89 | .018 | | | | | | | |
| GROUP A TOTAL | | | | | 18,604 | | 577,556 | | 42.716 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 71 | 162,883 | 162,883 | 100.00 | 12.047 | | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 1 | 0 | 0 | 100.00 | .000 | | | | | | | |
| GROUP B TOTAL | | | | | 72 | | 162,883 | | 12.047 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 70 | 43,028 | 43,028 | 100.00 | 3.182 | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 79 | 10,282 | 10,282 | 100.00 | .761 | | | | | | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 7 | 294 | 294 | 100.00 | .022 | | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 111 | 7,881 | 7,881 | 100.00 | .583 | | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 71 | 4,632 | 4,632 | 100.00 | .343 | | | | | | | |
| 1373 | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 14 | 3,590 | 3,590 | 100.00 | .266 | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 63 | 149,751 | 149,751 | 100.00 | 11.076 | | | | | | | |
| 1383 | SPECIAL DISTRICT:NOT IN DIST | RPTL | 410-a | 2 | 69 | 69 | 100.00 | .005 | | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 1,607 | 1,607 | 100.00 | .119 | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 4 | 128 | 128 | 100.00 | .009 | | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 47 | 4,776 | 4,776 | 100.00 | .353 | | | | | | | |
| GROUP C TOTAL | | | | | 470 | | 226,038 | | 16.718 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.152

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|------------------------------|-----------------------|----------|----------------------------|--|---|----------------------------------|--|--|--|
| 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) | 7 | 815 | 815 | 100.00 | .060 | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 5 | 1,191 | 1,191 | 100.00 | .088 | | |
| GROUP D TOTAL | | | | 12 | | 2,006 | | .148 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 22 | 3,264 | 3,264 | 100.00 | .241 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 211 | 35,992 | 35,992 | 100.00 | 2.662 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 63 | 70,459 | 70,459 | 100.00 | 5.211 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 34 | 129,254 | 129,254 | 100.00 | 9.560 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 12 | 2,278 | 2,278 | 100.00 | .169 | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 72 | 12,921 | 12,921 | 100.00 | .956 | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 3 | 236 | 236 | 100.00 | .018 | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 1 | 361 | 361 | 100.00 | .027 | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 5 | 740 | 740 | 100.00 | .055 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 12 | 1,072 | 1,072 | 100.00 | .079 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 20 | 1,667 | 1,667 | 100.00 | .123 | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 51 | 25,674 | 25,674 | 100.00 | 1.899 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 53 | 4,878 | 4,878 | 100.00 | .361 | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 175 | 4,734 | 4,734 | 100.00 | .350 | | |
| 29150 | OPERA HOUSE | RPTL | 426 | 10 | 1,818 | 1,818 | 100.00 | .135 | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 2 | 3,014 | 3,014 | 100.00 | .223 | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 2 | 12 | 12 | 100.00 | .001 | | |
| GROUP E TOTAL | | | | 748 | | 298,374 | | 22.068 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 2 | 6 | 6 | 100.00 | .001 | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 9 | 11,091 | 7,918 | 71.39 | .586 | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 126 | 65,344 | 36,293 | 55.54 | 2.684 | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 65 | 30,459 | 10,850 | 35.62 | .802 | | |
| 4952_ | OFF-STR PRKG W/UNDRGR SHELTR | RPTL | 478 | 1 | 314 | 314 | 100.00 | .023 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.153

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-----------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | |
| COUNTY OF OTSEGO | | | | | | | | | | | | | | |
| 25 MUNICIPALITIES GROUP F CONT'D | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 1,275 | 1,275 | 100.00 | .094 | | | | | |
| GROUP F TOTAL | | | | | 204 | | 56,656 | | 4.190 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 2811 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 6,006 | 6,006 | 100.00 | .444 | | | | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H F I L | 260 | | 3 | 37 | 37 | 100.00 | .003 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 1,764 | 1,764 | 100.00 | .130 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 5 | 29 | 29 | 100.00 | .002 | | | | | |
| 4807 | MULTIPLE DWELLINGS:IMPROVMNT | RPTL | 489 | | 1 | 509 | 509 | 100.00 | .038 | | | | | |
| GROUP G TOTAL | | | | | 13 | | 8,345 | | .617 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 176 | 9,692 | 636 | 6.56 | .047 | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 26 | 768 | 768 | 100.00 | .057 | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 198 | 26,172 | 4,396 | 16.80 | .325 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 412 | 42,810 | 7,360 | 17.19 | .544 | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 42 | 4,248 | 782 | 18.40 | .058 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 150 | 26,872 | 2,094 | 7.79 | .155 | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 3 | 357 | 131 | 36.53 | .010 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 58 | 4,489 | 1,671 | 37.22 | .124 | | | | | |
| GROUP H TOTAL | | | | | 1,065 | | 17,838 | | 1.319 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 21,212 | | | | | | | | | | | | | | |
| 1,352,080 | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 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 | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF PUTNAM | | | | | | | | | | | | | | |
| 6 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | | 1,343 | 337,833 | 83,650 | 24.76 | 3.090 | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 1,404 | 371,189 | 41,942 | 11.30 | 1.549 | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 1,310 | 338,465 | 64,001 | 18.91 | 2.364 | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 123 | 33,604 | 4,413 | 13.13 | .163 | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 2 | 654 | 654 | 100.00 | .024 | | | | | |
| 41400 | CLERGY | RPTL | 460 | | 15 | 7,044 | 29 | .41 | .001 | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 967 | 212,124 | 81,705 | 38.52 | 3.018 | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 3,132 | 758,897 | 279,547 | 36.84 | 10.325 | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | | 20,159 | 5,603,253 | 1,096,666 | 19.57 | 40.506 | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | | 3 | 1,286 | 69 | 5.34 | .003 | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | | 43 | 9,963 | 4,283 | 42.99 | .158 | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 5 | 1,675 | 108 | 6.47 | .004 | | | | | |
| GROUP A TOTAL | | | | | 28,506 | | 1,657,067 | | 61.205 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 182 | 92,767 | 92,767 | 100.00 | 3.426 | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 6 | 1,381 | 1,381 | 100.00 | .051 | | | | | |
| GROUP B TOTAL | | | | | 188 | | 94,148 | | 3.478 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | | 2 | 569 | 569 | 100.00 | .021 | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 127 | 58,586 | 58,586 | 100.00 | 2.164 | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 598 | 75,468 | 75,468 | 100.00 | 2.788 | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 10 | 1,659 | 1,659 | 100.00 | .061 | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 18 | 3,565 | 3,565 | 100.00 | .132 | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 38 | 85,141 | 85,141 | 100.00 | 3.145 | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 3 | 845 | 845 | 100.00 | .031 | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 78 | 5,771 | 5,771 | 100.00 | .213 | | | | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | | 203 | 7,508 | 7,508 | 100.00 | .277 | | | | | |
| GROUP C TOTAL | | | | | 1,077 | | 239,112 | | 8.832 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 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 | 13,929 | 13,929 | 100.00 .515 | | | | | | |
| | GROUP D TOTAL | | | | 45 | | 13,929 | .515 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| | 21600 | CLERGY RESIDENCE | RPTL | 462 | 1 | 247 | 247 | 100.00 .009 | | | | | | |
| | 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 167 | 351,806 | 351,806 | 100.00 12.994 | | | | | | |
| | 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 65 | 130,930 | 129,998 | 99.29 4.802 | | | | | | |
| | 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 15 | 19,651 | 19,651 | 100.00 .726 | | | | | | |
| | 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 6 | 64,693 | 55,692 | 86.09 2.057 | | | | | | |
| | 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 40 | 19,981 | 19,981 | 100.00 .738 | | | | | | |
| | 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 61 | 27,995 | 27,910 | 99.69 1.031 | | | | | | |
| | 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 5 | 908 | 908 | 100.00 .034 | | | | | | |
| | 26100 | VETERANS ORGANIZATION | RPTL | 452 | 12 | 3,703 | 3,703 | 100.00 .137 | | | | | | |
| | 26250 | HISTORICAL SOCIETY | RPTL | 444 | 3 | 85 | 85 | 100.00 .003 | | | | | | |
| | 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 36 | 20,099 | 20,099 | 100.00 .742 | | | | | | |
| | 27350 | CEMETERY - PRIVATE | RPTL | 446 | 32 | 5,738 | 5,738 | 100.00 .212 | | | | | | |
| | GROUP E TOTAL | | | | 443 | | 635,818 | 23.485 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| | 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 5 | 26,583 | 26,583 | 100.00 .982 | | | | | | |
| | 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 11 | 3,661 | 3,661 | 100.00 .135 | | | | | | |
| | 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 31 | 21,226 | 21,226 | 100.00 .784 | | | | | | |
| | 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 5 | 19,555 | 4,482 | 22.92 .166 | | | | | | |
| | GROUP F TOTAL | | | | 52 | | 55,952 | 2.067 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| | 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 6 | 6,325 | 1,540 | 24.34 .057 | | | | | | |
| | 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 33 | 17,913 | 4,833 | 26.98 .179 | | | | | | |
| | 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 1 | 392 | 344 | 87.79 .013 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.156

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|------------------------------|-----------------------|-------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF PUTNAM | | 6 MUNICIPALITIES | | GROUP H (CONT'D) | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 23 | 11,203 | 4,584 | 40.92 | .169 |
| GROUP H TOTAL | | | | 63 | | 11,301 | | .417 |
| COUNTY TOTALS | | | | 30,378 | | 2,707,394 | | |
| ***** | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.157

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF RENSSELAER | | | | | | | | | | | | | | |
| 16 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 10 | 789 | 50 | 6.28 | .001 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 667 | 55,195 | 5,255 | 9.52 | .141 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 1,346 | 120,380 | 63,462 | 52.72 | 1.706 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 3,145 | 323,600 | 44,524 | 13.76 | 1.197 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 3,404 | 332,831 | 76,269 | 22.92 | 2.051 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 550 | 53,440 | 9,420 | 17.63 | .253 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 848 | 748 | 88.17 | .020 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 41 | 4,238 | 200 | 4.71 | .005 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,354 | 274,123 | 101,353 | 36.97 | 2.725 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 7,898 | 720,492 | 361,596 | 50.19 | 9.723 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 1 | 364 | 13 | 3.43 | .000 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 26,826 | 2,941,123 | 828,262 | 28.16 | 22.270 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 3 | 368 | 54 | 14.78 | .002 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 12 | 1,726 | 277 | 16.07 | .008 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 132 | 9,682 | 3,540 | 36.56 | .095 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 8 | 1,011 | 129 | 12.73 | .004 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 61 | 10,165 | 1,241 | 12.21 | .033 | | | | | | |
| GROUP A TOTAL | | | | | 47,463 | | 1,496,393 | | 40.235 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 151 | 42,241 | 42,241 | 100.00 | 1.136 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPOSE TAXBL | RPTL | 536 | 2 | 0 | 0 | | .000 | | | | | | |
| GROUP B TOTAL | | | | | 153 | | 42,241 | | 1.136 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 59 | 79,820 | 79,820 | 100.00 | 2.146 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 342 | 124,481 | 124,481 | 100.00 | 3.347 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 5 | 583 | 583 | 100.00 | .016 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 213 | 27,902 | 27,902 | 100.00 | .750 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 6 | 38 | 38 | 100.00 | .001 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 60 | 8,873 | 8,873 | 100.00 | .239 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 59 | 337,220 | 337,220 | 100.00 | 9.067 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 6 | 3,563 | 3,563 | 100.00 | .096 | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 61 | 71,507 | 71,507 | 100.00 | 1.923 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.158

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | |
|--|------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|--|
| COUNTY OF RENSSELAER | | | | | | | | | | |
| 16 MUNICIPALITIES GROUP C CONT'D | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 8 | 9,777 | 9,777 | 100.00 | .263 | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 238 | 238 | 100.00 | .006 | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 10 | 88 | 88 | 100.00 | .002 | | |
| 3340 | TAX SALE - CITY OWNED | RPTL | 406(5) | 22 | 265 | 265 | 100.00 | .007 | | |
| GROUP C TOTAL | | | | 852 | | 664,355 | | 17.863 | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 6 | 1,265 | 1,265 | 100.00 | .034 | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 3 | 3,876 | 3,876 | 100.00 | .104 | | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 2 | 1,238 | 1,238 | 100.00 | .033 | | |
| GROUP D TOTAL | | | | 11 | | 6,379 | | .172 | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 72 | 11,043 | 11,043 | 100.00 | .297 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 270 | 113,326 | 113,049 | 99.76 | 3.040 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 135 | 557,083 | 557,083 | 100.00 | 14.979 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 15 | 17,350 | 17,350 | 100.00 | .467 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 24 | 134,248 | 134,248 | 100.00 | 3.610 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 59 | 12,916 | 12,916 | 100.00 | .347 | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 178 | 84,024 | 84,024 | 100.00 | 2.259 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 3 | 321 | 321 | 100.00 | .009 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 28 | 3,559 | 3,559 | 100.00 | .096 | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 10 | 3,804 | 3,804 | 100.00 | .102 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 21 | 3,775 | 3,775 | 100.00 | .102 | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 113 | 14,004 | 14,004 | 100.00 | .377 | | |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | 7 | 11,404 | 11,404 | 100.00 | .307 | | |
| 2935 | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 9 | 1,650 | 1,650 | 100.00 | .044 | | |
| GROUP E TOTAL | | | | 944 | | 968,230 | | 26.034 | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 39 | 192,260 | 192,260 | 100.00 | 5.170 | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 1 | 104 | 104 | 100.00 | .003 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.159

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF RENSSELAER | | | | | | | | | |
| 16 MUNICIPALITIES GROUP F CONT'D | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | | 6 | 48,338 | 48,338 | 100.00 | .1300 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 1 | 3,549 | 2,654 | 74.79 | .071 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 116 | 56,204 | 5,041 | 8.97 | .136 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 77 | 76,560 | 18,204 | 23.78 | .490 |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 777 | 7 | .93 | .000 |
| GROUP F TOTAL | | | | | 241 | | 266,608 | | 7.169 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 6 | 1,400 | 1,400 | 100.00 | .038 |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 20 | 25,497 | 25,497 | 100.00 | .686 |
| 18600 | USA:UNDER PURCHASE CONTRACT | RPTL | 400(2) | | 25 | 125,613 | 125,613 | 100.00 | 3.378 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 4 | 8,055 | 8,055 | 100.00 | .217 |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 3 | 41,366 | 38,611 | 93.34 | 1.038 |
| 4800_ | URBAN RENWL:URBAN REDEV CORP | P H FI L | 211 | | 2 | 8,801 | 7,237 | 82.22 | .195 |
| GROUP G TOTAL | | | | | 60 | | 206,413 | | 5.550 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 26 | 1,816 | 1,816 | 100.00 | .049 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 62 | 18,563 | 2,967 | 15.99 | .080 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,076 | 171,036 | 57,715 | 33.74 | 1.552 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 51 | 7,553 | 1,939 | 25.67 | .052 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 93 | 33,956 | 3,087 | 9.09 | .083 |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 11 | 1,097 | 541 | 49.30 | .015 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 21 | 2,286 | 401 | 17.56 | .011 |
| GROUP H TOTAL | | | | | 1,340 | | 68,466 | | 1.841 |
| COUNTY TOTALS | | | | | 51,067 | | 3,719,149 | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.160

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|---|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF ROCKLAND | | | | | | | | | | | | | | | | |
| 5 MUNICIPALITIES | | | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,080 | 244,613 | 14,838 | 6.07 | .162 | | | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 1,195 | 363,323 | 82,916 | 22.82 | .907 | | | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 4,415 | 1,214,521 | 82,131 | 6.76 | .898 | | | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 4,309 | 1,152,614 | 134,388 | 11.66 | 1.469 | | | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 708 | 218,112 | 21,602 | 9.90 | .236 | | | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 8 | 2,535 | 2,533 | 99.91 | .028 | | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 186 | 50,998 | 1,211 | 2.38 | .013 | | | | | | | | |
| 4166_ | VOL FIREFIGHTER-CERTAIN CNTYS | RPTL | 466-a | 835 | 237,532 | 2,928 | 1.23 | .032 | | | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 2,504 | 564,037 | 212,721 | 37.71 | 2.326 | | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 9,117 | 2,240,308 | 958,382 | 42.78 | 10.478 | | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 49,477 | 14,224,435 | 3,155,411 | 22.18 | 34.497 | | | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 22 | 6,276 | 1,107 | 17.64 | .012 | | | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 90 | 30,846 | 7,239 | 23.47 | .079 | | | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 1,574 | 216 | 13.75 | .002 | | | | | | | | |
| GROUP A TOTAL | | | | | 73,950 | 4,677,623 | | | 51.138 | | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 47 | 11,200 | 11,200 | 100.00 | .122 | | | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 4 | 89,421 | 89,421 | 100.00 | .978 | | | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 4 | 179 | 179 | 100.00 | .002 | | | | | | | | |
| GROUP B TOTAL | | | | | 55 | 100,800 | | | 1.102 | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 229 | 369,407 | 369,407 | 100.00 | 4.039 | | | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 382 | 291,720 | 291,708 | 100.00 | 3.189 | | | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 14 | 255 | 255 | 100.00 | .003 | | | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 282 | 69,204 | 68,082 | 98.38 | .744 | | | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 2 | 4 | 4 | 100.00 | .000 | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 114 | 813,771 | 813,644 | 99.98 | 8.895 | | | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 3 | 30,737 | 30,737 | 100.00 | .336 | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 17 | 4,839 | 4,839 | 100.00 | .053 | | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.161

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|---------|-----------------------|-------|-----------------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF ROCKLAND | | | | | 5 MUNICIPALITIES GROUP C (CONT'D) | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 20 | 1,652 | 1,652 | 100.00 | .018 | |
| | GROUP C TOTAL | | | 1,063 | | 1,580,328 | | 17.277 | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 5 | 6,659 | 6,659 | 100.00 | .073 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 10 | 12,713 | 12,713 | 100.00 | .139 | |
| | GROUP D TOTAL | | | 15 | | 19,372 | | .212 | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 261 | 94,710 | 90,025 | 95.05 | .984 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 403 | 440,022 | 438,264 | 99.60 | 4.791 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 281 | 460,347 | 456,936 | 99.26 | 4.996 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 38 | 59,157 | 58,995 | 99.73 | .645 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 18 | 485,151 | 485,151 | 100.00 | 5.304 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 101 | 515,038 | 514,133 | 99.82 | 5.621 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 88 | 135,100 | 134,537 | 99.58 | 1.471 | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 6 | 5,508 | 5,508 | 100.00 | .060 | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 4 | 1,260 | 1,260 | 100.00 | .014 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 21 | 6,792 | 6,682 | 98.37 | .073 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 2 | 555 | 555 | 100.00 | .006 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 53 | 33,693 | 33,647 | 99.86 | .368 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 69 | 37,513 | 37,513 | 100.00 | .410 | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 8 | 3,500 | 3,404 | 97.26 | .037 | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | 1 | 48 | 48 | 100.00 | .001 | |
| | GROUP E TOTAL | | | 1,354 | | 2,266,658 | | 24.780 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 16 | 40,436 | 40,436 | 100.00 | .442 | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 4 | 9,443 | 4,893 | 51.82 | .054 | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 14 | 8,242 | 8,242 | 100.00 | .090 | |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 1 | 221 | 221 | 100.00 | .002 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.162

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|-------------------------------|------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | |
| COUNTY OF ROCKLAND | | | | | | | | | | | | | | |
| 5 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 7 | 25,333 | 13,131 | 51.83 | .144 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 185 | 1,111,236 | 82,302 | 7.41 | .900 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 13 | 68,679 | 18,556 | 27.02 | .203 | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 70,015 | 19,298 | 27.56 | .211 | | | | | |
| GROUP F TOTAL | | | | | 241 | | 187,079 | | 2.045 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 2 | 68 | 68 | 100.00 | .001 | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 18 | 110,089 | 110,089 | 100.00 | 1.204 | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 12 | 80,559 | 78,786 | 97.80 | .861 | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 4 | 27,544 | 27,544 | 100.00 | .301 | | | | | |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | | 16 | 52,662 | 52,562 | 99.81 | .575 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 3 | 1,406 | 1,406 | 100.00 | .015 | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 140 | 15,634 | 1,452 | 9.29 | .016 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 1 | 4,856 | 4,336 | 89.30 | .047 | | | | | |
| GROUP G TOTAL | | | | | 196 | | 276,243 | | 3.020 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 44 | 27,226 | 15,570 | 57.19 | .170 | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 8 | 1,267 | 774 | 61.12 | .009 | | | | | |
| GROUP H TOTAL | | | | | 52 | | 16,344 | | .179 | | | | | |
| COUNTY TOTALS | | | | | | 76,935 | 9,147,029 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.163

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | LAW | SECTION | | | | | |
| COUNTY OF ST LAWRENCE | | 33 MUNICIPALITIES | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | |
| 21100 | CLERGY - IN TRUST FOR CHURCH | RPTL | 436 | 1 | 31 | 31 | 100.00 | .001 |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 754 | 45,804 | 16,013 | 34.96 | .413 |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 345 | 17,245 | 5,774 | 33.48 | .149 |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 1,153 | 64,465 | 28,996 | 44.98 | .748 |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,945 | 113,379 | 15,051 | 13.28 | .388 |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,127 | 121,526 | 26,523 | 21.83 | .684 |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 341 | 20,693 | 3,602 | 17.41 | .093 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 429 | 429 | 100.00 | .011 |
| 41400 | CLERGY | RPTL | 460 | 27 | 1,796 | 78 | 4.34 | .002 |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,109 | 43,460 | 16,598 | 38.19 | .428 |
| 41834 | STAR - ENHANCED | RPTL | 425 | 6,832 | 361,956 | 272,400 | 75.26 | 7.022 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 25 | 2,519 | 559 | 22.18 | .014 |
| 41854 | STAR - BASIC | RPTL | 425 | 19,565 | 1,171,305 | 566,413 | 48.36 | 14.601 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 165 | 10,760 | 2,972 | 27.62 | .077 |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 10 | 1,278 | 453 | 35.47 | .012 |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 27 | 1,502 | 160 | 10.62 | .004 |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 16 | 1,906 | 203 | 10.63 | .005 |
| GROUP A TOTAL | | | | 34,447 | | 956,255 | | 24.650 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 337 | 425,227 | 425,227 | 100.00 | 10.962 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 203 | 873,985 | 873,985 | 100.00 | 22.530 |
| GROUP B TOTAL | | | | 540 | | 1,299,212 | | 33.491 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 33 | 26,985 | 26,985 | 100.00 | .696 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 98 | 34,281 | 34,281 | 100.00 | .884 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 447 | 69,260 | 69,260 | 100.00 | 1.785 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 51 | 322 | 322 | 100.00 | .008 |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 1 | 230 | 230 | 100.00 | .006 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 209 | 32,470 | 32,470 | 100.00 | .837 |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 4 | 15 | 15 | 100.00 | .000 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 ST LAWRENCE | | | | | | | | | |
| 33 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 7 | 530 | 530 | 100.00 | .014 | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 12 | 13,585 | 13,585 | 100.00 | .350 | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 18 | 90,788 | 90,788 | 100.00 | 2.340 | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 8 | 10,943 | 10,943 | 100.00 | .282 | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 9 | 143 | 143 | 100.00 | .004 | |
| 13880 | UTICA TRANSIT AUTHORITY PROP | TRANS L | 64 | 1 | 3,443 | 3,443 | 100.00 | .089 | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 32 | 885 | 885 | 100.00 | .023 | |
| GROUP C TOTAL | | | | | 930 | | 283,880 | | 7.318 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 28 | 463,859 | 463,859 | 100.00 | 11.957 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 2 | 201 | 201 | 100.00 | .005 | |
| GROUP D TOTAL | | | | | 30 | | 464,060 | | 11.963 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 30 | 3,631 | 3,631 | 100.00 | .094 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 347 | 70,723 | 70,723 | 100.00 | 1.823 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 222 | 280,141 | 279,817 | 99.88 | 7.213 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 3 | 185 | 185 | 100.00 | .005 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 30 | 47,628 | 47,628 | 100.00 | 1.228 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 30 | 13,169 | 13,169 | 100.00 | .340 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 91 | 24,917 | 24,917 | 100.00 | .642 | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 12 | 1,069 | 1,069 | 100.00 | .028 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 2 | 149 | 149 | 100.00 | .004 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 7 | 611 | 611 | 100.00 | .016 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 20 | 1,980 | 1,980 | 100.00 | .051 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 3 | 304 | 304 | 100.00 | .008 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 19 | 792 | 792 | 100.00 | .020 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 162 | 3,720 | 3,720 | 100.00 | .096 | |
| GROUP E TOTAL | | | | | 978 | | 448,695 | | 11.567 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 ST LAWRENCE | | | | | | | | | | | | | | | |
| 33 MUNICIPALITIES | | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 39 | 223,437 | 223,437 | 100.00 | .5760 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 48 | 35,196 | 15,872 | 45.10 | .409 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 186 | 48,201 | 7,544 | 15.65 | .195 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 8 | 4,208 | 426 | 10.12 | .011 | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 139 | 29,469 | 17,152 | 58.20 | .442 | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 3 | 72,252 | 10,599 | 14.67 | .273 | | | | | | |
| GROUP F TOTAL | | | | | 423 | | 275,030 | | .7090 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 1 | 106 | 106 | 100.00 | .003 | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 12 | 17,353 | 17,353 | 100.00 | .447 | | | | | | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | | 5 | 8,296 | 8,296 | 100.00 | .214 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 23 | 10,610 | 10,610 | 100.00 | .274 | | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 5 | 2,376 | 2,376 | 100.00 | .061 | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 6 | 5,140 | 5,140 | 100.00 | .133 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 3 | 1,030 | 1,030 | 100.00 | .027 | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 4 | 10,596 | 10,596 | 100.00 | .273 | | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 1 | 4,747 | 4,673 | 98.44 | .120 | | | | | | |
| 4197_ | MULTI RESID UNITS NOT IN NYC | RPTL | 421-d | | 1 | 1,400 | 782 | 55.87 | .020 | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 3 | 9,004 | 9,004 | 100.00 | .232 | | | | | | |
| GROUP G TOTAL | | | | | 64 | | 69,966 | | .1.804 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 444 | 19,713 | 19,713 | 100.00 | .508 | | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 46 | 791 | 791 | 100.00 | .020 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 241 | 31,690 | 13,500 | 42.60 | .348 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 127 | 9,943 | 653 | 6.57 | .017 | | | | | | |
| 41730 | AGRICULTUR LAND NOT IN DIST | AG-MKTS L | 306 | | 2 | 92 | 7 | 7.48 | .000 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 713 | 85,177 | 6,687 | 7.85 | .172 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 111 | 42,762 | 18,039 | 42.18 | .465 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.166

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF ST LAWRENCE | | | | | | | | | | | | | | |
| 33 MUNICIPALITIES GROUP H (CONT'D) | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | | 480-a | 80 | 4,512 | 2,462 | 54.57 | .064 | | | | | |
| GROUP H TOTAL | | | | | 1,764 | | 61,852 | | 1.594 | | | | | |
| COUNTY TOTALS | | | | | 39,194 | | 3,879,280 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.167

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF SARATOGA | | | | | | | | | | | | | | |
| 21 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 364 | 47,198 | 19,430 | 41.17 | .430 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 320 | 29,982 | 858 | 2.86 | .019 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 1,482 | 166,632 | 72,304 | 43.39 | 1.599 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 3,625 | 443,803 | 55,825 | 12.58 | 1.235 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 3,585 | 408,617 | 87,640 | 21.45 | 1.938 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 579 | 68,422 | 11,370 | 16.62 | .251 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 11 | 1,477 | 1,144 | 77.46 | .025 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 53 | 6,938 | 179 | 2.58 | .004 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,019 | 263,373 | 101,795 | 38.65 | 2.251 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 8,939 | 1,036,986 | 430,496 | 41.51 | 9.520 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 385 | 102 | 26.47 | .002 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 39,841 | 5,535,788 | 1,248,941 | 22.56 | 27.619 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 21 | 1,302 | 395 | 30.33 | .009 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 15 | 1,930 | 242 | 12.52 | .005 | | | | | | |
| 4193 | PERSON W/DISABILTY & LTD INC | RPTL | 459-c | 98 | 8,211 | 3,042 | 37.04 | .067 | | | | | | |
| 4196 | HISTORIC PROPERTY | RPTL | 444-a | 2 | 364 | 158 | 43.36 | .004 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 12 | 1,537 | 141 | 9.15 | .003 | | | | | | |
| GROUP A TOTAL | | | | | 61,971 | | 2,034,062 | | 44.981 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 213 | 171,707 | 171,707 | 100.00 | 3.797 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 5 | 25,419 | 25,419 | 100.00 | .562 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 2 | 1,785 | 1,785 | 100.00 | .040 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 1 | 14,647 | 14,647 | 100.00 | .324 | | | | | | |
| GROUP B TOTAL | | | | | 221 | | 213,558 | | 4.723 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 103 | 65,312 | 65,312 | 100.00 | 1.444 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 130 | 43,435 | 43,435 | 100.00 | .961 | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 5 | 59 | 59 | 100.00 | .001 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 610 | 74,928 | 74,928 | 100.00 | 1.657 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 58 | 579 | 579 | 100.00 | .013 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.168

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|--------------------------------|------------|-----------------------|-----|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF SARATOGA | | | | | | | | | | |
| 21 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 45 | 21,230 | 21,230 | 100.00 | .470 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 183 | 11,833 | 11,833 | 100.00 | .262 | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 3 | 70 | 70 | 100.00 | .002 | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 4 | 1,106 | 1,106 | 100.00 | .025 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 112 | 349,968 | 349,968 | 100.00 | 7.739 | | |
| 13810 | DRAINAGE IMPROVEMENT DISTRCT | EN CON LAW | 15-1909(4) | 1 | 12 | 12 | 100.00 | .000 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 64 | 64 | 100.00 | .001 | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 8 | 3,336 | 3,336 | 100.00 | .074 | | |
| 1402_ | SPECIFIC LOCAL PUBLIC AUTHTY | RPTL | 412 | 13 | 6,239 | 6,239 | 100.00 | .138 | | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 11 | 187 | 187 | 100.00 | .004 | | |
| GROUP C TOTAL | | | | | 1,287 | | 578,358 | | 12.790 | |
| 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 | 383,145 | 383,145 | 100.00 | 8.473 | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 5 | 2,505 | 2,505 | 100.00 | .055 | | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 1 | 2,189 | 2,189 | 100.00 | .048 | | |
| GROUP D TOTAL | | | | | 48 | | 387,839 | | 8.577 | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 42 | 5,531 | 5,531 | 100.00 | .122 | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 290 | 138,867 | 138,185 | 99.51 | 3.056 | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 54 | 33,222 | 33,222 | 100.00 | .735 | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 9 | 2,067 | 2,067 | 100.00 | .046 | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 18 | 53,282 | 53,282 | 100.00 | 1.178 | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 75 | 20,308 | 20,308 | 100.00 | .449 | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 76 | 354,260 | 354,076 | 99.95 | 7.830 | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 3 | 339 | 339 | 100.00 | .008 | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 3 | 289 | 289 | 100.00 | .006 | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 12 | 1,825 | 1,825 | 100.00 | .040 | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 26 | 5,474 | 5,474 | 100.00 | .121 | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 13 | 843 | 843 | 100.00 | .019 | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 64 | 15,303 | 15,303 | 100.00 | .338 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.169

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF SARATOGA | | | | | | | | | | | | | | | | |
| 21 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 82 | 3,887 | 3,887 | 100.00 | .086 | | | | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 1 | 199 | 199 | 100.00 | .004 | | | | | | | |
| GROUP E TOTAL | | | | | 768 | | 634,830 | | 14.039 | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 83 | 535,579 | 535,579 | 100.00 | 11.844 | | | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 11 | 6,807 | 3,454 | 50.74 | .076 | | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 5 | 1,517 | 805 | 53.06 | .018 | | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 4 | 1,386 | 138 | 9.95 | .003 | | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 4 | 5,515 | 1,673 | 30.33 | .037 | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 2 | 22,701 | 21,524 | 94.81 | .476 | | | | | | | |
| GROUP F TOTAL | | | | | 109 | | 563,173 | | 12.454 | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 1 | 5 | 5 | 100.00 | .000 | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 5 | 31,788 | 31,788 | 100.00 | .703 | | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 2 | 3,107 | 3,107 | 100.00 | .069 | | | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 18 | 17,883 | 17,883 | 100.00 | .396 | | | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 86 | 86 | 100.00 | .002 | | | | | | | |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 2 | 129 | 24 | 18.60 | .001 | | | | | | | |
| 4806_ | CLASS A&B MULTIPLE DWELLINGS | RPTL | 488-a | | 1 | 1,534 | 1,381 | 90.00 | .031 | | | | | | | |
| 4851_ | LTD PROFIT HSNG CO:PRTLY 422 | P H F I L | 33(1)(a) | | 2 | 4,967 | 4,967 | 100.00 | .110 | | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 5 | 8,232 | 8,232 | 100.00 | .182 | | | | | | | |
| GROUP G TOTAL | | | | | 37 | | 67,473 | | 1.492 | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 40 | 667 | 667 | 100.00 | .015 | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 58 | 15,589 | 4,344 | 27.87 | .096 | | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 657 | 98,259 | 21,550 | 21.93 | .477 | | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 45 | 8,616 | 3,796 | 44.05 | .084 | | | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 2 | 390 | 16 | 4.07 | .000 | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.170

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|------------------------------|---------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | | | | |
| COUNTY OF SARATOGA | | | 21 MUNICIPALITIES | | GROUP H (CONT'D) | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 29 | 7,733 | 337 | 4.36 | .008 | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 353 | 70 | 19.95 | .002 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 99 | 12,103 | 8,987 | 74.26 | .199 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 17 | 1,909 | 1,316 | 68.95 | .029 | | | | | | |
| GROUP H TOTAL | | | | | 948 | | | 41,083 | | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | | |
| *****65,412*****4,522,025***** | | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.171

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|---|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF 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) | 864 | 86,693 | 38,381 | 44.27 | 1.298 | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,265 | 107,621 | 40,045 | 37.21 | 1.354 | | | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 996 | 100,961 | 45,710 | 45.28 | 1.546 | | | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 3,009 | 295,609 | 40,413 | 13.67 | 1.367 | | | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 3,186 | 288,669 | 67,326 | 23.32 | 2.277 | | | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 426 | 38,768 | 6,878 | 17.74 | .233 | | | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 7 | 931 | 986 | 105.87 | .033 | | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 53 | 5,974 | 533 | 8.92 | .018 | | | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,418 | 245,348 | 90,819 | 37.02 | 3.071 | | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 8,580 | 710,276 | 401,596 | 56.54 | 13.581 | | | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 6 | 213 | 132 | 62.05 | .005 | | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 26,698 | 2,884,926 | 832,629 | 28.86 | 28.158 | | | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 33 | 1,736 | 460 | 26.47 | .016 | | | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 13 | 1,687 | 291 | 17.24 | .010 | | | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 83 | 5,800 | 2,478 | 42.73 | .084 | | | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 24 | 2,190 | 254 | 11.62 | .009 | | | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 525 | 61 | 11.53 | .002 | | | | | | | | |
| GROUP A TOTAL | | | | | 48,665 | 1,568,992 | | | 53.061 | | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 71 | 78,347 | 78,347 | 100.00 | 2.650 | | | | | | | | |
| GROUP B TOTAL | | | | | 71 | 78,347 | | | 2.650 | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 62 | 81,036 | 81,036 | 100.00 | 2.741 | | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 318 | 130,686 | 130,686 | 100.00 | 4.420 | | | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 187 | 75,365 | 75,365 | 100.00 | 2.549 | | | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 1 | 2 | 2 | 100.00 | .000 | | | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 26 | 2,376 | 2,376 | 100.00 | .080 | | | | | | | | |
| 1373 | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 1 | 133 | 133 | 100.00 | .005 | | | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 4 | 729 | 729 | 100.00 | .025 | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 59 | 202,397 | 202,397 | 100.00 | 6.845 | | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.172

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 41 | 11,260 | 11,260 | 100.00 | .381 |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 2 | 1,362 | 1,362 | 100.00 | .046 |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 4 | 1,333 | 1,333 | 100.00 | .045 |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 12 | 122 | 122 | 100.00 | .004 |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 329 | 9,659 | 9,659 | 100.00 | .327 |
| GROUP C TOTAL | | | | 1,046 | | 516,460 | | 17.466 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 29 | 191,677 | 191,677 | 100.00 | 6.482 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 8 | 5,317 | 5,317 | 100.00 | .180 |
| GROUP D TOTAL | | | | 37 | | 196,994 | | 6.662 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 67 | 10,532 | 10,336 | 98.14 | .350 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 225 | 97,017 | 96,930 | 99.91 | 3.278 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 18 | 25,161 | 25,131 | 99.88 | .850 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 21 | 20,276 | 20,276 | 100.00 | .686 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 25 | 99,275 | 98,081 | 98.80 | 3.317 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 15 | 8,053 | 8,053 | 100.00 | .272 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 96 | 26,259 | 26,216 | 99.84 | .887 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 5 | 1,784 | 1,805 | 101.13 | .061 |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 1 | 1,767 | 1,767 | 100.00 | .060 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 1 | 114 | 114 | 100.00 | .004 |
| 25700 | INFANT HOME | RPTL | 440 | 1 | 41 | 41 | 100.00 | .001 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 2 | 155 | 155 | 100.00 | .005 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 8 | 1,248 | 1,248 | 100.00 | .042 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 11 | 3,405 | 3,405 | 100.00 | .115 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 7 | 585 | 585 | 100.00 | .020 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 45 | 8,802 | 8,802 | 100.00 | .298 |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | 1 | 9,310 | 9,310 | 100.00 | .315 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SCHENECTADY | | | | | | | | | | | | | | |
| 6 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 4 | 817 | 817 | 100.00 | .028 | | | | | |
| GROUP E TOTAL | | | | | 553 | | 313,072 | | 10.588 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 59 | 108,177 | 108,177 | 100.00 | 3.658 | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 1 | 952 | 952 | 100.00 | .032 | | | | | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | | 1 | 129 | 129 | 100.00 | .004 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 29 | 198,527 | 10,073 | 5.07 | .341 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 59 | 112,566 | 17,872 | 15.88 | .604 | | | | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | | 1 | 79 | 1 | .63 | .000 | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 20,222 | 1,768 | 8.74 | .060 | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 4 | 242,883 | 9,591 | 3.95 | .324 | | | | | |
| GROUP F TOTAL | | | | | 155 | | 148,563 | | 5.024 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 41 | 445 | 445 | 100.00 | .015 | | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 43 | 92,774 | 92,774 | 100.00 | 3.138 | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 20,595 | 20,595 | 100.00 | .697 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 1,906 | 1,906 | 100.00 | .065 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 30 | 6,834 | 6,834 | 100.00 | .231 | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 1 | 2,924 | 2,924 | 100.00 | .099 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 16 | 6,820 | 5,721 | 83.89 | .194 | | | | | |
| GROUP G TOTAL | | | | | 135 | | 131,199 | | 4.437 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 7 | 2,158 | 91 | 4.20 | .003 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 61 | 10,226 | 2,605 | 25.47 | .088 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 9 | 1,533 | 198 | 12.88 | .007 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 3 | 1,151 | 209 | 18.13 | .007 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 1 | 25 | 20 | 80.00 | .001 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.174

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|---|------|------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|
| | CODE | DESCRIPTION | | SECTION | | | | | | | | | |
| COUNTY OF SCHENECTADY | | | 6 MUNICIPALITIES | | | GROUP H (CONT'D) | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | |
| 47460 | | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 4 | 625 | 165 | 26.35 | .006 | | | | |
| GROUP H TOTAL | | | | | 85 | | 3,288 | | .111 | | | | |
| COUNTY TOTALS | | | | | | 50,752 | 2,956,950 | | | | | | |
| ***** | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.175

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF SCHOHARIE | | | | | | | | | | | | | | |
| 16 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | | 289 | 21,458 | 12,084 | 56.31 | 1.708 | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 51 | 2,726 | 466 | 17.09 | .066 | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 662 | 50,087 | 5,387 | 10.75 | .761 | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 775 | 60,509 | 10,486 | 17.33 | 1.482 | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 153 | 11,329 | 1,891 | 16.69 | .267 | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 2 | 261 | 254 | 97.36 | .036 | | | | | |
| 41400 | CLERGY | RPTL | 460 | | 13 | 1,098 | 19 | 1.72 | .003 | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 688 | 45,416 | 15,216 | 33.50 | 2.151 | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 2,100 | 163,773 | 92,773 | 56.65 | 13.111 | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | | 5,824 | 462,476 | 173,704 | 37.56 | 24.549 | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | | 4 | 283 | 42 | 14.71 | .006 | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | | 1 | 97 | 0 | .34 | .000 | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 3 | 272 | 46 | 17.03 | .007 | | | | | |
| GROUP A TOTAL | | | | | 10,565 | | 312,368 | | 44.146 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 33 | 91,828 | 91,828 | 100.00 | 12.978 | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 7 | 2,439 | 2,439 | 100.00 | .345 | | | | | |
| 12430 | NYS HIGHER EDUC SERVCE CORP | EDUC L | 657 | | 5 | 4,908 | 4,908 | 100.00 | .694 | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | | 4 | 135 | 135 | 100.00 | .019 | | | | | |
| GROUP B TOTAL | | | | | 49 | | 99,310 | | 14.035 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | | 2 | 18 | 18 | 100.00 | .003 | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 14 | 14,322 | 14,322 | 100.00 | 2.024 | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 106 | 6,328 | 6,328 | 100.00 | .894 | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 34 | 418 | 418 | 100.00 | .059 | | | | | |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 1 | 2 | 2 | 100.00 | .000 | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 76 | 6,614 | 6,614 | 100.00 | .935 | | | | | |
| 1373 | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | | 1 | 14 | 14 | 100.00 | .002 | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 6 | 528 | 528 | 100.00 | .075 | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | | 21 | 76,175 | 76,175 | 100.00 | 10.766 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.176

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 | | | | | | | | | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | | 1 | 1,390 | 1,390 | 100.00 | .197 | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 3 | 499 | 499 | 100.00 | .071 | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 2 | 569 | 569 | 100.00 | .080 | | | | | |
| GROUP C TOTAL | | | | | 267 | | 106,877 | | 15.105 | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 3 | 678 | 678 | 100.00 | .096 | | | | | |
| GROUP D TOTAL | | | | | 3 | | 678 | | .096 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 18 | 1,506 | 1,506 | 100.00 | .213 | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 119 | 21,787 | 21,787 | 100.00 | 3.079 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 11 | 2,700 | 2,700 | 100.00 | .382 | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 20 | 1,056 | 1,056 | 100.00 | .149 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 1 | 12,146 | 12,146 | 100.00 | 1.717 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 17 | 715 | 715 | 100.00 | .101 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 40 | 4,573 | 4,573 | 100.00 | .646 | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 2 | 66 | 66 | 100.00 | .009 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 4 | 705 | 705 | 100.00 | .100 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 5 | 242 | 242 | 100.00 | .034 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 22 | 2,857 | 2,823 | 98.80 | .399 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 49 | 118 | 118 | 100.00 | .017 | | | | | |
| GROUP E TOTAL | | | | | 308 | | 48,437 | | 6.846 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 17 | 72,710 | 72,710 | 100.00 | 10.276 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 19 | 15,789 | 2,567 | 16.26 | .363 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 24 | 15,309 | 2,681 | 17.51 | .379 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.177

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|------------------------------|-----------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF SCHOHARIE | | | | | | | 16 MUNICIPALITIES | GROUP F (CONT'D) | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 16,923 | 1,380 | 8.16 | .195 | |
| GROUP F TOTAL | | | | | 61 | | 79,338 | | 11.213 | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 2,038 | 2,038 | 100.00 | .288 | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 12 | 1,424 | 1,424 | 100.00 | .201 | |
| GROUP G TOTAL | | | | | 15 | | 3,462 | | .489 | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 278 | 28,479 | 28,479 | 100.00 | 4.025 | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 1 | 178 | 178 | 100.00 | .025 | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 77 | 8,943 | 1,665 | 18.62 | .235 | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 710 | 66,320 | 18,513 | 27.91 | 2.616 | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 191 | 16,668 | 3,996 | 23.98 | .565 | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 137 | 20,626 | 1,145 | 5.55 | .162 | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 64 | 10 | 16.08 | .002 | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 62 | 4,649 | 2,105 | 45.28 | .298 | |
| GROUP H TOTAL | | | | | 1,457 | | 56,091 | | 7.928 | |
| COUNTY TOTALS | | | | | | | | | | |
| ***** | | | | | | | | | | |
| 12,727 | | | | | | | | | | |
| 707,577 | | | | | | | | | | |
| ***** | | | | | | | | | | |

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, 2002 ASSESSMENT ROLL

PAGE B.178

| 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 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) | 590 | 37,804 | 1,582 | 4.19 | .532 | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 317 | 20,552 | 1,833 | 8.92 | .616 | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 345 | 22,332 | 3,275 | 14.67 | 1.100 | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 77 | 5,027 | 733 | 14.57 | .246 | | | | | |
| 41400 | CLERGY | RPTL | 460 | 9 | 640 | 14 | 2.11 | .005 | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 308 | 15,539 | 5,450 | 35.08 | 1.831 | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 1,422 | 89,993 | 59,910 | 66.57 | 20.128 | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 9 | 812 | 185 | 22.75 | .062 | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 3,587 | 245,754 | 104,786 | 42.64 | 35.205 | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 33 | 2,061 | 447 | 21.70 | .150 | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 2 | 80 | 32 | 39.74 | .011 | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 1 | 75 | 2 | 3.16 | .001 | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 25 | 2,648 | 232 | 8.76 | .078 | | | | | |
| GROUP A TOTAL | | | | | 6,725 | | 178,481 | | 59.964 | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 93 | 6,423 | 6,423 | 100.00 | 2.158 | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 1 | 0 | 0 | | .000 | | | | | |
| GROUP B TOTAL | | | | | 94 | | 6,423 | | 2.158 | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 24 | 11,638 | 11,638 | 100.00 | 3.910 | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 44 | 2,215 | 2,215 | 100.00 | .744 | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 36 | 274 | 274 | 100.00 | .092 | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 85 | 9,643 | 9,643 | 100.00 | 3.240 | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 8 | 2,968 | 2,968 | 100.00 | .997 | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 19 | 19,550 | 19,550 | 100.00 | 6.568 | | | | | |
| GROUP C TOTAL | | | | | 216 | | 46,288 | | 15.551 | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 30 | 7,518 | 7,518 | 100.00 | 2.526 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.179

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|-------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF SCHUYLER | | | | | | | | | | | | | | |
| 8 MUNICIPALITIES GROUP 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 | 650 | 650 | 100.00 | .218 | | | | | | |
| GROUP D TOTAL | | | | 31 | | 8,168 | | 2.744 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 5 | 294 | 294 | 100.00 | .099 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 71 | 7,695 | 7,673 | 99.71 | 2.578 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 45 | 1,317 | 1,317 | 100.00 | .443 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 8 | 1,485 | 1,485 | 100.00 | .499 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 3 | 4,975 | 4,975 | 100.00 | 1.671 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 6 | 1,187 | 1,187 | 100.00 | .399 | | | | | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 6 | 900 | 739 | 82.13 | .248 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 1 | 38 | 38 | 100.00 | .013 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 3 | 114 | 114 | 100.00 | .038 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 4 | 280 | 280 | 100.00 | .094 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 1 | 138 | 138 | 100.00 | .046 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 13 | 1,358 | 1,358 | 100.00 | .456 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 12 | 488 | 488 | 100.00 | .164 | | | | | | |
| GROUP E TOTAL | | | | 178 | | 20,086 | | 6.748 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 9 | 11,526 | 11,526 | 100.00 | 3.872 | | | | | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 69 | 13,929 | 1,833 | 13.16 | .616 | | | | | | |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 1 | 445 | 94 | 21.19 | .032 | | | | | | |
| GROUP F TOTAL | | | | 79 | | 13,453 | | 4.520 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 3 | 714 | 714 | 100.00 | .240 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 1 | 215 | 215 | 100.00 | .072 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SCHUYLER | | | | | | | | | | | | | | | |
| 8 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | | P H F I L | 125 & 127 | 2 | 1,067 | 1,032 | 96.74 | .347 | | | | | | |
| GROUP G TOTAL | | | | | 6 | | 1,961 | | .659 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | | RPTL | 534 | 195 | 12,072 | 12,072 | 100.00 | 4.056 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | | RPTL | 483 | 84 | 10,724 | 2,628 | 24.50 | .883 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | | AG-MKTS L | 305 | 239 | 19,242 | 4,440 | 23.07 | 1.492 | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | | AG-MKTS L | 306 | 231 | 14,068 | 3,496 | 24.85 | 1.175 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | | RPTL | 483-a | 11 | 1,380 | 93 | 6.76 | .031 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | | RPTL | 480-a | 2 | 79 | 3 | 3.79 | .001 | | | | | | |
| GROUP H TOTAL | | | | | 762 | | 22,732 | | 7.637 | | | | | | |
| COUNTY TOTALS | | | | | | 8,096 | 297,649 | | | | | | | | |
| ***** | | | | | | | | | | | | | | | |

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, 2002 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 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) | 189 | 14,856 | 527 | 3.55 | .046 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 833 | 65,503 | 6,796 | 10.37 | .587 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 877 | 66,698 | 11,713 | 17.56 | 1.012 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 239 | 17,359 | 2,957 | 17.03 | .255 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 2 | 185 | 154 | 83.42 | .013 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 9 | 669 | 14 | 2.04 | .001 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 505 | 29,985 | 9,591 | 31.99 | .828 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 2,311 | 177,826 | 104,744 | 58.90 | 9.047 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 96 | 59 | 61.82 | .005 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 5,995 | 500,199 | 181,442 | 36.27 | 15.672 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 4 | 377 | 53 | 14.15 | .005 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 19 | 822 | 320 | 38.92 | .028 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 1 | 54 | 3 | 4.81 | .000 | | | | | | |
| GROUP A TOTAL | | | | 10,987 | | 318,373 | | 27.498 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 124 | 459,229 | 459,229 | 100.00 | 39.665 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 2 | 707 | 707 | 100.00 | .061 | | | | | | |
| 12450 | NYS MED CARE FACLTY FINANCE | MCK UCON L | 7421 | 2 | 576 | 576 | 100.00 | .050 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 6 | 1,435 | 1,435 | 100.00 | .124 | | | | | | |
| GROUP B TOTAL | | | | 134 | | 461,947 | | 39.899 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 29 | 19,349 | 19,349 | 100.00 | 1.671 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 73 | 9,804 | 9,804 | 100.00 | .847 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 2 | 5 | 5 | 100.00 | .000 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 71 | 16,678 | 16,678 | 100.00 | 1.441 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 550 | 550 | 100.00 | .048 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 14 | 1,865 | 1,728 | 92.68 | .149 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 33 | 46,014 | 46,014 | 100.00 | 3.974 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.182

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|------------------------------|----------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF SENECA | | | | | | | | | | |
| 10 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | | 1 | 293 | 293 | 100.00 | .025 | |
| GROUP C TOTAL | | | | | 225 | | 94,421 | | .8155 | |
| 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) | | 115 | 97,991 | 97,991 | 100.00 | 8.464 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 1 | 565 | 565 | 100.00 | .049 | |
| GROUP D TOTAL | | | | | 116 | | 98,556 | | 8.513 | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 8 | 656 | 656 | 100.00 | .057 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 67 | 18,747 | 18,747 | 100.00 | 1.619 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 20 | 3,611 | 3,611 | 100.00 | .312 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 1 | 24 | 24 | 100.00 | .002 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 3 | 10,016 | 10,016 | 100.00 | .865 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 17 | 6,265 | 6,265 | 100.00 | .541 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 22 | 4,342 | 4,342 | 100.00 | .375 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 2 | 607 | 607 | 100.00 | .052 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 10 | 1,706 | 1,706 | 100.00 | .147 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 1 | 255 | 255 | 100.00 | .022 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 20 | 2,434 | 2,434 | 100.00 | .210 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 31 | 863 | 863 | 100.00 | .075 | |
| GROUP E TOTAL | | | | | 202 | | 49,526 | | 4.278 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 30 | 64,963 | 64,963 | 100.00 | 5.611 | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 2 | 1,143 | 602 | 52.61 | .052 | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 144 | 55,393 | 15,352 | 27.72 | 1.326 | |
| GROUP F TOTAL | | | | | 176 | | 80,917 | | 6.989 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SENECA | | | | | | | | | | | | | | |
| 10 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 2 | 24 | 24 | 100.00 | .002 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 206 | 33,413 | 7,872 | 23.56 | .680 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,491 | 138,969 | 44,964 | 32.36 | 3.884 | | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 2 | 636 | 7 | 1.03 | .001 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 141 | 24,315 | 686 | 2.82 | .059 | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 3 | 311 | 93 | 29.76 | .008 | | | | | | |
| GROUP H TOTAL | | | | 1,845 | | 53,646 | | 4.634 | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 13,696 | | | | | | | | | | | | | | |
| 1,157,785 | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.184

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF 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) | 204 | 17,184 | 7,069 | 41.14 | .352 | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 1,151 | 71,965 | 10,943 | 15.21 | .545 | | | | | | |
| 4111_ | VETERANS - PRO RATA | RPTL | 458(5) | 19 | 1,139 | 580 | 50.94 | .029 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,090 | 161,058 | 15,713 | 9.76 | .783 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,205 | 158,705 | 27,178 | 17.12 | 1.355 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 464 | 34,106 | 5,001 | 14.66 | .249 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 7 | 551 | 551 | 100.00 | .028 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 49 | 4,063 | 207 | 5.09 | .010 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 2,066 | 111,697 | 43,943 | 39.34 | 2.190 | | | | | | |
| 4182_ | CERTAIN LIVING QUARTERS | RPTL | 469 | 1 | 64 | 9 | 13.63 | .000 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 6,509 | 452,682 | 292,564 | 64.63 | 14.581 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 27 | 2,839 | 641 | 22.58 | .032 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 18,713 | 1,473,617 | 601,497 | 40.82 | 29.978 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 92 | 8,452 | 1,783 | 21.10 | .089 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 16 | 999 | 283 | 28.31 | .014 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 93 | 4,114 | 1,791 | 43.53 | .089 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 593 | 41 | 6.96 | .002 | | | | | | |
| GROUP A TOTAL | | | | | 33,712 | | 1,009,794 | | 50.328 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 119 | 17,672 | 17,672 | 100.00 | .881 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 3 | 396 | 396 | 100.00 | .020 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 20 | 176 | 176 | 100.00 | .009 | | | | | | |
| GROUP B TOTAL | | | | | 142 | | 18,244 | | .909 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 56 | 68,230 | 68,230 | 100.00 | 3.401 | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 192 | 23,176 | 23,172 | 99.98 | 1.155 | | | | | | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 9 | 4,940 | 4,940 | 100.00 | .246 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 210 | 19,371 | 19,371 | 100.00 | .966 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 178 | 1,381 | 1,381 | 100.00 | .069 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.185

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|--|----------|------------------------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF STEUBEN | | | | | | | | | | | | | | |
| MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 1 | 4,214 | 4,214 | 100.00 | .210 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 153 | 33,458 | 33,458 | 100.00 | 1.668 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 15 | 860 | 860 | 100.00 | .043 | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 8 | 1,435 | 1,435 | 100.00 | .072 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 123 | 274,196 | 274,196 | 100.00 | 13.666 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 10 | 12,034 | 11,220 | 93.23 | .559 | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 3 | 439 | 439 | 100.00 | .022 | | | | | | |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 138 | 138 | 100.00 | .007 | | | | | | |
| GROUP C TOTAL | | | | 959 | | 443,054 | | 22.082 | | | | | | |
| 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 | 48,600 | 48,600 | 100.00 | 2.422 | | | | | | |
| GROUP D TOTAL | | | | 26 | | 48,600 | | 2.422 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 31 | 2,194 | 2,194 | 100.00 | .109 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 312 | 78,567 | 78,553 | 99.98 | 3.915 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 28 | 6,441 | 6,441 | 100.00 | .321 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 36 | 5,871 | 5,871 | 100.00 | .293 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 49 | 43,770 | 43,393 | 99.14 | 2.163 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 26 | 8,175 | 8,175 | 100.00 | .408 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 25 | 5,614 | 5,614 | 100.00 | .280 | | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 8 | 633 | 633 | 100.00 | .032 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 15 | 1,711 | 1,711 | 100.00 | .085 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 24 | 3,329 | 3,329 | 100.00 | .166 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 11 | 877 | 877 | 100.00 | .044 | | | | | | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 4 | 2,554 | 2,554 | 100.00 | .127 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 55 | 4,741 | 4,741 | 100.00 | .236 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 65 | 2,245 | 2,245 | 100.00 | .112 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.186

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF STEUBEN | | | | | | | | | |
| MUNICIPALITIES | | | | | | | | | |
| GROUP E CONT'D | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 2 | 1,224 | 1,224 | 100.00 | .061 |
| GROUP E TOTAL | | | | | 691 | | 167,555 | | 8.351 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 87 | 88,560 | 88,560 | 100.00 | 4.414 |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 6 | 97 | 97 | 100.00 | .005 |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | | 8 | 202 | 202 | 100.00 | .010 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 25 | 59,385 | 30,133 | 50.74 | 1.502 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 131 | 149,862 | 17,663 | 11.79 | .880 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 60 | 27,630 | 8,007 | 28.98 | .399 |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | | 1 | 105 | 5 | 4.40 | .000 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 3 | 8,601 | 1,333 | 15.50 | .066 |
| GROUP F TOTAL | | | | | 321 | | 146,000 | | 7.277 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 11 | 346 | 346 | 100.00 | .017 |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | | 15 | 22,821 | 22,821 | 100.00 | 1.137 |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 13 | 13,406 | 13,406 | 100.00 | .668 |
| 28220 | COMMUNITY DEV CORP-URBN RENWL | P H FI L | 260 | | 1 | 61 | 61 | 100.00 | .003 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 1 | 1,299 | 1,299 | 100.00 | .065 |
| GROUP G TOTAL | | | | | 41 | | 37,933 | | 1.891 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 132 | 10,331 | 10,331 | 100.00 | .515 |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 6 | 155 | 155 | 100.00 | .008 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 281 | 39,431 | 8,565 | 21.72 | .427 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 1,599 | 120,278 | 25,077 | 20.85 | 1.250 |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 213 | 15,428 | 2,861 | 18.54 | .143 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 132 | 25,675 | 4,111 | 16.01 | .205 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 4 | 1,260 | 279 | 22.16 | .014 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.187

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|---|------------------------------|-------------|-----------------------|--|----------------------------|--|---|----------------------------------|--|--|
| | CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF STEUBEN | | | MUNICIPALITIES | | | GROUP H CONT'D | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 1 | 8 | 6 | 76.09 | .000 | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 33 | 1,589 | 818 | 51.48 | .041 | |
| GROUP H TOTAL | | | | | | 2,401 | 52,203 | 2.602 | | |
| COUNTY TOTALS | | | | | | 38,347 | 2,006,439 | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.188

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS | TOTAL EQUALIZED VALUE OF EXEMPTIONS | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|---|--|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF 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) | 87 | 39,151 | 8,104 | 20.70 | .012 | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 31,229 | 8,404,428 | 4,373,376 | 52.04 | 6.393 | | | | | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 6,820 | 1,600,633 | 690,476 | 43.14 | 1.009 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 19,113 | 5,201,586 | 616,717 | 11.86 | .902 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 14,267 | 3,823,776 | 734,307 | 19.20 | 1.074 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 1,297 | 317,671 | 84,053 | 26.46 | .123 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 80 | 28,872 | 28,264 | 97.89 | .041 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 488 | 142,258 | 43,040 | 30.26 | .063 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 20,942 | 4,427,319 | 1,668,785 | 37.69 | 2.440 | | | | | | |
| 4182 | CERTAIN LIVING QUARTERS | RPTL | 469 | 6 | 3,198 | 302 | 9.43 | .000 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 56,711 | 13,283,368 | 5,008,536 | 37.71 | 7.322 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 328 | 79,304 | 19,776 | 24.94 | .029 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 262,576 | 74,065,117 | 14,280,308 | 19.28 | 20.876 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 58 | 65,436 | 10,001 | 15.28 | .015 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 66 | 29,503 | 4,070 | 13.80 | .006 | | | | | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 570 | 122,565 | 50,788 | 41.44 | .074 | | | | | | |
| 4411 | FIRST-TIME HOMEBUYERS | RPTL | 457 | 35 | 6,638 | 3,319 | 50.00 | .005 | | | | | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 2,408 | 897,040 | 110,827 | 12.35 | .162 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 47 | 24,286 | 1,898 | 7.82 | .003 | | | | | | |
| 49510 | ENERGY CONSERV IMPRV:RESIDNT | RPTL | 487-a | 94 | 3,276 | 3,276 | 100.00 | .005 | | | | | | |
| GROUP A TOTAL | | | | | 417,222 | | 27,740,223 | | 40.552 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 1,921 | 17,407,723 | 17,407,723 | 100.00 | 25.448 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 196 | 446,617 | 441,087 | 98.76 | .645 | | | | | | |
| 12430 | NYS HIGHER EDUC SERVICE CORP | EDUC L | 657 | 4 | 407,809 | 407,809 | 100.00 | .596 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 90 | 526,491 | 526,491 | 100.00 | .770 | | | | | | |
| GROUP B TOTAL | | | | | 2,211 | | 18,783,110 | | 27.458 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 14 | 34,015 | 34,015 | 100.00 | .050 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 7,805 | 2,551,942 | 2,550,452 | 99.94 | 3.728 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.189

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 C (CONT'D) | | | | |
| GROUP C: | PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | |
| 13110 | COUNTY OWNED: CEMETERY | RPTL | 446 | 6 | 535 | 535 | 100.00 | .001 |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | 1 | 1,242 | 1,242 | 100.00 | .002 |
| 1324 | CO. SEWER/WATER OUTSIDE CO. | RPTL | 406(3) | 44 | 83,244 | 83,244 | 100.00 | .122 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 9,279 | 2,721,959 | 2,721,783 | 99.99 | 3.979 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 57 | 1,819 | 1,819 | 100.00 | .003 |
| 13520 | TOWN OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | 1 | 33 | 33 | 100.00 | .000 |
| 1359 | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 7 | 830 | 830 | 100.00 | .001 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 1,005 | 442,875 | 442,875 | 100.00 | .647 |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 10 | 1,360 | 1,360 | 100.00 | .002 |
| 13750 | VILLG AIRFIELD OUTSIDE VILLG | RPTL | 406(7) | 1 | 8 | 8 | 100.00 | .000 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 860 | 5,195,669 | 5,195,669 | 100.00 | 7.595 |
| 13850 | BOCES PROPERTY | RPTL | 408 | 22 | 26,612 | 26,612 | 100.00 | .039 |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 140 | 80,427 | 79,952 | 99.41 | .117 |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 343 | 203,893 | 203,893 | 100.00 | .298 |
| 13970 | REGIONAL OTB CORPORATION | RACING L | 513 | 1 | 1,926 | 1,926 | 100.00 | .003 |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 614 | 45,443 | 45,277 | 99.63 | .066 |
| | GROUP C TOTAL | | | 20,210 | | 11,391,525 | | 16.653 |
| 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) | 562 | 3,074,962 | 3,074,962 | 100.00 | 4.495 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 40 | 330,027 | 330,027 | 100.00 | .483 |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 1 | 355 | 355 | 100.00 | .001 |
| 14300 | INDIAN RESERVATION | RPTL | 454 | 4 | 3,283 | 3,283 | 100.00 | .005 |
| | GROUP D TOTAL | | | 607 | | 3,408,627 | | 4.983 |
| GROUP E: | PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 298 | 210,982 | 210,982 | 100.00 | .308 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 983 | 1,188,037 | 1,187,912 | 99.99 | 1.737 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 87 | 191,354 | 191,076 | 99.86 | .279 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 365 | 312,113 | 312,113 | 100.00 | .456 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 100 | 658,239 | 658,113 | 99.98 | .962 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 118 | 94,647 | 93,930 | 99.24 | .137 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.190

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|------------|-----------------------|------------------|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | (000) | (000) | | .00 | .00 | .00 | .00 |
| COUNTY OF SUFFOLK | | | 10 MUNICIPALITIES | GROUP E (CONT'D) | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 851 | 979,129 | 974,598 | 99.54 | 1,425 | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 16 | 6,503 | 6,503 | 100.00 | .010 | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 10 | 129,227 | 129,227 | 100.00 | .189 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 16 | 71,945 | 71,945 | 100.00 | .105 | |
| 25700 | INFANT HOME | RPTL | 440 | 4 | 1,337 | 1,337 | 100.00 | .002 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 52 | 18,136 | 18,136 | 100.00 | .027 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 24 | 11,691 | 11,691 | 100.00 | .017 | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 140 | 56,323 | 56,323 | 100.00 | .082 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 419 | 253,353 | 253,353 | 100.00 | .370 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 176 | 182,637 | 182,637 | 100.00 | .267 | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 7 | 5,567 | 5,567 | 100.00 | .008 | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 2 | 623 | 623 | 100.00 | .001 | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 1 | 8 | 8 | 100.00 | .000 | |
| GROUP E TOTAL | | | | 3,669 | | 4,366,074 | | 6.383 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 248 | 1,334,435 | 1,334,435 | 100.00 | 1.951 | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 224 | 142,359 | 142,359 | 100.00 | .208 | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 28 | 24,065 | 24,065 | 100.00 | .035 | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 5 | 34 | 34 | 100.00 | .000 | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 613 | 3,576,334 | 448,606 | 12.54 | .656 | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 38 | 260,962 | 53,783 | 20.61 | .079 | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 11 | 1,651 | 886 | 53.68 | .001 | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 6 | 2,585,175 | 29,192 | 1.13 | .043 | |
| GROUP F TOTAL | | | | 1,173 | | 2,033,360 | | 2.973 | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 153 | 31,821 | 31,821 | 100.00 | .047 | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 79 | 63,722 | 63,722 | 100.00 | .093 | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H F I L | 36-a(2) | 2 | 0 | 0 | 100.00 | .000 | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 2 | 9,633 | 9,633 | 100.00 | .014 | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 7 | 44,515 | 44,515 | 100.00 | .065 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SUFFOLK | | | | | | | | | | | | | | |
| 10 MUNICIPALITIES GROUP G (CONT'D) | | | | | | | | | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 187 | 67,091 | 67,091 | 100.00 | .098 | | | | | | |
| 38260 | MUNI HSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 1 | 2,459 | 2,143 | 87.17 | .003 | | | | | | |
| 48640 | LTD PROFIT NURSING HOME CO | PUB HEL L | 2864 | 12 | 48,359 | 48,359 | 100.00 | .071 | | | | | | |
| 4866 | HOUSNG DEVEL FUND CO:UDC | P H F I L | 577,654-a | 7 | 4,821 | 4,720 | 97.91 | .007 | | | | | | |
| GROUP G TOTAL | | | | 450 | | 272,004 | | .398 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 7 | 2,875 | 2,875 | 100.00 | .004 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 75 | 62,327 | 17,282 | 27.73 | .025 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,197 | 470,028 | 273,591 | 58.21 | .400 | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 388 | 192,609 | 112,882 | 58.61 | .165 | | | | | | |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 2 | 404 | 89 | 21.90 | .000 | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 2 | 1,474 | 111 | 7.54 | .000 | | | | | | |
| GROUP H TOTAL | | | | 1,671 | | 406,830 | | .595 | | | | | | |
| COUNTY TOTALS | | | | 447,223 | | 68,405,836 | | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 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 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) | 391 | 32,782 | 3,127 | 9.54 | .188 | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,564 | 154,061 | 17,086 | 11.09 | 1.025 | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,868 | 177,522 | 33,000 | 18.59 | 1.981 | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 404 | 40,031 | 5,951 | 14.87 | .357 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 116 | 116 | 100.00 | .007 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 29 | 2,551 | 45 | 1.76 | .003 | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,008 | 80,629 | 27,322 | 33.89 | 1.640 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 4,205 | 415,021 | 209,551 | 50.49 | 12.577 | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 2 | 399 | 25 | 6.29 | .002 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 11,149 | 1,162,325 | 365,294 | 31.43 | 21.924 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 5 | 210 | 116 | 55.48 | .007 | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 4 | 418 | 80 | 19.20 | .005 | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 10 | 712 | 264 | 37.17 | .016 | | | | | | |
| 4421_ | HOME IMPROVEMENTS | RPTL | 421-f | 69 | 8,709 | 1,426 | 16.37 | .086 | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 5 | 551 | 43 | 7.85 | .003 | | | | | | |
| GROUP A TOTAL | | | | 20,714 | | 663,446 | | 39.818 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 100 | 174,379 | 174,379 | 100.00 | 10.466 | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 7 | 1,369 | 1,369 | 100.00 | .082 | | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | 2 | 538 | 538 | 100.00 | .032 | | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 12 | 940 | 940 | 100.00 | .056 | | | | | | |
| GROUP B TOTAL | | | | 121 | | 177,226 | | 10.637 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 88 | 13,067 | 13,067 | 100.00 | .784 | | | | | | |
| 1011_ | SEWAGE/WATER NOT IN DISTRICT | RPTL | 410-a | 8 | 185 | 185 | 100.00 | .011 | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 92 | 56,637 | 56,637 | 100.00 | 3.399 | | | | | | |
| 1324_ | CO. SEWER/WATER OUTSIDE CO. | RPTL | 406(3) | 2 | 1,418 | 1,418 | 100.00 | .085 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 321 | 60,129 | 60,129 | 100.00 | 3.609 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 9 | 45 | 45 | 100.00 | .003 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 71 | 9,345 | 9,345 | 100.00 | .561 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SULLIVAN | | | | | | | | | |
| 15 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 3 | 208 | 208 | 100.00 | .013 | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 33 | 7,281 | 7,268 | 99.82 | .436 | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 44 | 120,826 | 120,826 | 100.00 | 7.252 | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 1 | 4,692 | 4,692 | 100.00 | .282 | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 57 | 9,808 | 9,808 | 100.00 | .589 | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 2 | 3,333 | 3,333 | 100.00 | .200 | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 646 | 13,774 | 13,774 | 100.00 | .827 | |
| 3370_ | TAX SALE - VILLAGE OWNED | RPTL | 406(5) | 3 | 97 | 97 | 100.00 | .006 | |
| GROUP C TOTAL | | | | | 1,380 | | 300,832 | | 18.055 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 9 | 9,620 | 9,620 | 100.00 | .577 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 9 | 1,622 | 1,622 | 100.00 | .097 | |
| 14120 | USA OWNED - DEFENSE PURPOSES | STATE L | 59-g | 1 | 17 | 17 | 100.00 | .001 | |
| GROUP D TOTAL | | | | | 19 | | 11,259 | | .676 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 16 | 1,131 | 1,131 | 100.00 | .068 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 473 | 148,950 | 147,890 | 99.29 | 8.876 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 92 | 48,298 | 50,622 | 104.81 | 3.038 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 52 | 20,832 | 21,238 | 101.95 | 1.275 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 4 | 36,610 | 36,610 | 100.00 | 2.197 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 69 | 13,645 | 13,308 | 97.53 | .799 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 49 | 13,528 | 13,005 | 96.13 | .781 | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 2 | 133 | 133 | 100.00 | .008 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 6 | 1,122 | 1,122 | 100.00 | .067 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 2 | 426 | 426 | 100.00 | .026 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 12 | 925 | 925 | 100.00 | .056 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 1 | 68 | 68 | 100.00 | .004 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 35 | 4,706 | 4,706 | 100.00 | .282 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 178 | 3,431 | 3,431 | 100.00 | .206 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 SULLIVAN | | | | | | | | | |
| 15 MUNICIPALITIES GROUP E (CONT'D) | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | | 3 | 349 | 26 | 7.38 | .002 |
| GROUP E TOTAL | | | | | 994 | | 294,641 | | 17.684 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 42 | 84,474 | 84,474 | 100.00 | 5.070 |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | | 13 | 872 | 872 | 100.00 | .052 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 6 | 41,478 | 15,701 | 37.85 | .942 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 51 | 18,760 | 1,288 | 6.86 | .077 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 84 | 33,172 | 3,694 | 11.14 | .222 |
| GROUP F TOTAL | | | | | 196 | | 106,029 | | 6.364 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 6 | 38 | 38 | 100.00 | .002 |
| 18080 | MINI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 4 | 4,222 | 4,222 | 100.00 | .253 |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 3,900 | 3,900 | 100.00 | .234 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 452 | 452 | 100.00 | .027 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 10 | 13,872 | 13,872 | 100.00 | .833 |
| 4810_ | URBAN DEVEL ACTION AREA PROJ | GEN MUNY L | 696 | | 1 | 3,052 | 3,052 | 100.00 | .183 |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H FI L | 33,556,654-a | | 1 | 4,657 | 4,657 | 100.00 | .280 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 1 | 1,517 | 1,517 | 100.00 | .091 |
| GROUP G TOTAL | | | | | 27 | | 31,710 | | 1.903 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 2 | 145 | 145 | 100.00 | .009 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 94 | 16,020 | 2,805 | 17.51 | .168 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 721 | 90,465 | 28,397 | 31.39 | 1.704 |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 23 | 3,123 | 792 | 25.35 | .048 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 51 | 13,048 | 406 | 3.11 | .024 |
| 4211_ | HISTORIC BARNs | RPTL | 483-b | | 1 | 3,142 | 32 | 1.01 | .002 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 4 | 1,046 | 41 | 3.92 | .003 |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 22 | 2,543 | 1,193 | 46.92 | .072 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|--|--|--|------------------------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | LAW | SECTION | | | | | | | | | | |
| COUNTY OF SULLIVAN | | | | | | | | | | | | | | |
| 15 MUNICIPALITIES GROUP H (CONT'D) | | | | | | | | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | | RPTL | 480-a | 693 | 97,213 | 46,474 | 47.81 | 2.789 | | | | | |
| GROUP H TOTAL | | | | | 1,611 | | 80,285 | | 4.818 | | | | | |
| ***** | | | | | | | | | | | | | | |
| COUNTY TOTALS | | | | | 25,078 | | 1,666,191 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.196

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | | |
|--|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | | | |
| COUNTY OF 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 | 145 | 145 | 100.00 | .017 | | | | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 333 | 23,016 | 9,390 | 40.80 | 1.069 | | | | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,201 | 92,661 | 11,739 | 12.67 | 1.336 | | | | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,222 | 87,215 | 18,720 | 21.46 | 2.131 | | | | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 139 | 9,473 | 1,661 | 17.53 | .189 | | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 29 | 1,980 | 447 | 22.59 | .051 | | | | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 815 | 43,383 | 13,018 | 30.01 | 1.482 | | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,223 | 228,823 | 143,528 | 62.72 | 16.335 | | | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 11 | 882 | 231 | 26.17 | .026 | | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 9,843 | 776,908 | 301,129 | 38.76 | 34.272 | | | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 24 | 1,914 | 500 | 26.14 | .057 | | | | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | 2 | 91 | 46 | 50.00 | .005 | | | | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 39 | 1,760 | 569 | 32.33 | .065 | | | | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 414 | 44 | 10.55 | .005 | | | | | | | | |
| GROUP A TOTAL | | | | | 16,885 | 501,167 | | 57.039 | | | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 33 | 2,375 | 2,375 | 100.00 | .270 | | | | | | | | |
| GROUP B TOTAL | | | | | 33 | 2,375 | | .270 | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 5 | 6,426 | 6,426 | 100.00 | .731 | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 34 | 28,730 | 28,730 | 100.00 | 3.270 | | | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 75 | 4,858 | 4,858 | 100.00 | .553 | | | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 8 | 35 | 35 | 100.00 | .004 | | | | | | | | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 1 | 3 | 3 | 100.00 | .000 | | | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 117 | 12,234 | 12,234 | 100.00 | 1.392 | | | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 2 | 62 | 62 | 100.00 | .007 | | | | | | | | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 5 | 68 | 68 | 100.00 | .008 | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 41 | 178,785 | 178,785 | 100.00 | 20.348 | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 11 | 2,912 | 2,912 | 100.00 | .331 | | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 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) | 22 | 623 | 623 | 100.00 .071 | | | | | | |
| GROUP C TOTAL | | | | | 321 | | 234,736 | .26.716 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | | STATE L | 54 | 4 | 1,319 | 1,319 | 100.00 .150 | | | | | | |
| GROUP D TOTAL | | | | | 4 | | 1,319 | .150 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | | RPTL | 462 | 27 | 1,934 | 1,934 | 100.00 .220 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | | RPTL | 420-a | 132 | 29,690 | 29,396 | 99.01 3.346 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | | RPTL | 420-a | 5 | 1,409 | 1,409 | 100.00 .160 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | | RPTL | 420-a | 9 | 1,274 | 1,274 | 100.00 .145 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | | RPTL | 420-a | 4 | 16,761 | 15,615 | 93.16 1.777 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | | RPTL | 420-a | 5 | 356 | 356 | 100.00 .041 | | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | | RPTL | 420-b | 37 | 3,617 | 3,617 | 100.00 .412 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | | RPTL | 486-a | 1 | 327 | 327 | 100.00 .037 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | | RPTL | 450 | 12 | 761 | 761 | 100.00 .087 | | | | | | |
| 26100 | VETERANS ORGANIZATION | | RPTL | 452 | 13 | 1,660 | 1,660 | 100.00 .189 | | | | | | |
| 26250 | HISTORICAL SOCIETY | | RPTL | 444 | 2 | 1,195 | 1,195 | 100.00 .136 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | | RPTL | 464(2) | 29 | 4,279 | 4,279 | 100.00 .487 | | | | | | |
| 27350 | CEMETERY - PRIVATE | | RPTL | 446 | 89 | 1,097 | 1,097 | 100.00 .125 | | | | | | |
| 27400 | PRIVAT NONPROFIT RETIRE SYS | | RPTL | 488 | 3 | 475 | 475 | 100.00 .054 | | | | | | |
| GROUP E TOTAL | | | | | 368 | | 63,395 | .7.215 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | | RPTL | 412-a | 50 | 26,588 | 26,588 | 100.00 3.026 | | | | | | |
| 19950 | MUNICIPAL RAILROAD | | RPTL | 456 | 1 | 211 | 211 | 100.00 .024 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | | RPTL | 489-d&dd | 15 | 33,500 | 14,972 | 44.69 1.704 | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | | RPTL | 485-b | 31 | 9,009 | 905 | 10.05 .103 | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | | RPTL | 485-b | 27 | 14,211 | 3,184 | 22.41 .362 | | | | | | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | | RPTL | 485-e | 8 | 2,898 | 2,338 | 80.70 .266 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 TIOGA | | | | | | | | | | | | | |
| 9 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | |
| | 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 1 | 55,473 | 3,668 | 6.61 | .417 | | | | |
| | GROUP F TOTAL | | | | 133 | | 51,866 | | 5.903 | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | |
| | 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 3 | 4,300 | 4,300 | 100.00 | .489 | | | | |
| | 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | 2 | 55 | 55 | 100.00 | .006 | | | | |
| | 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 3 | 6,239 | 6,239 | 100.00 | .710 | | | | |
| | 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 2 | 753 | 377 | 50.00 | .043 | | | | |
| | GROUP G TOTAL | | | | 10 | | 10,971 | | 1.249 | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | |
| | 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 93 | 4,987 | 4,987 | 100.00 | .568 | | | | |
| | 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 49 | 7,140 | 2,464 | 34.51 | .281 | | | | |
| | 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 348 | 25,471 | 3,731 | 14.65 | .425 | | | | |
| | 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 25 | 1,547 | 271 | 17.54 | .031 | | | | |
| | 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 2 | 388 | 36 | 9.35 | .004 | | | | |
| | 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 1 | 163 | 11 | 6.79 | .001 | | | | |
| | 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 14 | 837 | 188 | 22.51 | .021 | | | | |
| | GROUP H TOTAL | | | | 532 | | 11,688 | | 1.330 | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | |
| 18,301 | | | | | | | | | | | | | |
| 878,644 | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.199

| PROPERTY TAX EXEMPTION: GROUP | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|--------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | | SECTION | | | | | |
| COUNTY OF 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) | 340 | 37,651 | 865 | 2.30 | .021 |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 754 | 79,579 | 8,180 | 10.28 | .201 |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 979 | 103,372 | 17,703 | 17.13 | .436 |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 209 | 21,127 | 3,305 | 15.64 | .081 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 3 | 453 | 438 | 96.69 | .011 |
| 41400 | CLERGY | RPTL | 460 | 22 | 2,232 | 33 | 1.48 | .001 |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,484 | 110,048 | 40,631 | 36.92 | 1.000 |
| 4182 | CERTAIN LIVING QUARTERS | RPTL | 469 | 1 | 165 | 20 | 12.12 | .001 |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,212 | 300,899 | 138,516 | 46.03 | 3.410 |
| 41854 | STAR - BASIC | RPTL | 425 | 14,202 | 1,744,694 | 432,581 | 24.79 | 10.650 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 6 | 677 | 170 | 25.13 | .004 |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 97 | 5,848 | 2,043 | 34.94 | .050 |
| 4196 | HISTORIC PROPERTY | RPTL | 444-a | 2 | 615 | 245 | 39.85 | .006 |
| GROUP A TOTAL | | | | 21,311 | | 644,730 | | 15.872 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 356 | 160,149 | 160,149 | 100.00 | 3.943 |
| GROUP B TOTAL | | | | 356 | | 160,149 | | 3.943 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 45 | 76,142 | 76,142 | 100.00 | 1.875 |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 175 | 78,561 | 78,561 | 100.00 | 1.934 |
| 13450 | CITY AIRFIELD OUTSIDE CITY | RPTL | 406(7) | 16 | 3,619 | 3,619 | 100.00 | .089 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 142 | 18,414 | 18,414 | 100.00 | .453 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 2 | 39 | 39 | 100.00 | .001 |
| 1359 | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 6 | 4,573 | 4,573 | 100.00 | .113 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 110 | 14,937 | 14,937 | 100.00 | .368 |
| 1373 | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 15 | 1,309 | 1,309 | 100.00 | .032 |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 4 | 254 | 254 | 100.00 | .006 |
| 13750 | VILLG AIRFIELD OUTSIDE VILLG | RPTL | 406(7) | 1 | 24 | 24 | 100.00 | .001 |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 53 | 201,336 | 201,336 | 100.00 | 4.957 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.200

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF TOMPKINS | | | | | | | | | |
| 10 MUNICIPALITIES GROUP C CONT'D | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | | 13 | 4,542 | 4,542 | 100.00 | .112 |
| GROUP C TOTAL | | | | | 582 | | 403,750 | | 9.940 |
| 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 | 6,663 | 6,663 | 100.00 | .164 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 1 | 359 | 359 | 100.00 | .009 |
| GROUP D TOTAL | | | | | 8 | | 7,022 | | .173 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 8 | 718 | 718 | 100.00 | .018 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 162 | 61,535 | 61,535 | 100.00 | 1.515 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 459 | 2,439,106 | 2,432,024 | 99.71 | 59.873 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 24 | 6,678 | 6,327 | 94.74 | .156 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 5 | 51,774 | 51,774 | 100.00 | 1.275 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 10 | 3,944 | 3,944 | 100.00 | .097 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 50 | 28,645 | 28,415 | 99.20 | .700 |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | | 10 | 7,697 | 7,560 | 98.22 | .186 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 3 | 1,061 | 1,061 | 100.00 | .026 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 12 | 1,757 | 1,757 | 100.00 | .043 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 3 | 2,127 | 2,096 | 98.57 | .052 |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | | 9 | 840 | 840 | 100.00 | .021 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 25 | 3,239 | 3,239 | 100.00 | .080 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 95 | 8,789 | 8,789 | 100.00 | .216 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | | 1 | 390 | 390 | 100.00 | .010 |
| GROUP E TOTAL | | | | | 876 | | 2,610,469 | | 64.266 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 27 | 52,774 | 52,774 | 100.00 | 1.299 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 56 | 36,753 | 6,549 | 17.82 | .161 |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | | 1 | 233,500 | 74,121 | 31.74 | 1.825 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.201

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | | NUMBER OF 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 F: | INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | 10 MUNICIPALITIES | | GROUP F CONT'D | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 233,500 | 879 | .38 | .022 |
| GROUP F TOTAL | | | | | 85 | | 134,323 | | .3307 |
| GROUP G: | URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 5 | 248 | 248 | 100.00 | .006 |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 10 | 16,269 | 16,269 | 100.00 | .401 |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 1 | 13,800 | 13,800 | 100.00 | .340 |
| 18300 | NYC HOUSING DEVELOPMENT CORP | P H FI L | 663 | | 1 | 7,900 | 7,900 | 100.00 | .195 |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 1 | 85 | 85 | 100.00 | .002 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 3 | 5,117 | 5,117 | 100.00 | .126 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 7 | 1,459 | 1,459 | 100.00 | .036 |
| 4198_ | LOW/MODERATE INCOME HOUSING | RPTL | 421-e | | 1 | 30 | 30 | 100.00 | .001 |
| GROUP G TOTAL | | | | | 29 | | 44,908 | | 1.106 |
| GROUP H: | AGRICULTURAL AND FOREST PROPERTY | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 330 | 20,838 | 20,838 | 100.00 | .513 |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | | 5 | 403 | 403 | 100.00 | .010 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 101 | 17,902 | 2,704 | 15.10 | .067 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 841 | 110,911 | 32,064 | 28.91 | .789 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 10 | 1,851 | 43 | 2.31 | .001 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 1 | 250 | 5 | 2.00 | .000 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 13 | 1,322 | 590 | 44.63 | .015 |
| GROUP H TOTAL | | | | | 1,301 | | 56,647 | | 1.395 |
| ***** COUNTY TOTALS ***** | | | | | | | | | |
| | | | | | | 24,548 | | 4,061,998 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.202

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|---|--------------------------------|---------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| COUNTY OF ULSTER | | | | | | | | | 21 MUNICIPALITIES | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | |
| 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 17 | 1,975 | 193 | 9.79 | .005 | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 893 | 81,300 | 25,077 | 30.85 | .706 | | |
| 4111 | VETERANS - PRO RATA | RPTL | 458(5) | 6 | 932 | 38 | 4.12 | .001 | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 3,601 | 449,987 | 57,608 | 12.80 | 1.623 | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 4,200 | 500,698 | 107,712 | 21.51 | 3.034 | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 708 | 85,264 | 13,151 | 15.42 | .370 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 796 | 796 | 100.00 | .022 | | |
| 41400 | CLERGY | RPTL | 460 | 43 | 4,591 | 516 | 11.24 | .015 | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 3,364 | 331,140 | 132,349 | 39.97 | 3.728 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 9,466 | 1,079,156 | 468,904 | 43.45 | 13.207 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 3 | 480 | 64 | 13.39 | .002 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 29,906 | 4,041,633 | 972,936 | 24.07 | 27.404 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 19 | 1,607 | 416 | 25.92 | .012 | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 4 | 652 | 118 | 18.11 | .003 | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 111 | 9,894 | 3,935 | 39.77 | .111 | | |
| 4196 | HISTORIC PROPERTY | RPTL | 444-a | 3 | 374 | 202 | 53.86 | .006 | | |
| 4421 | HOME IMPROVEMENTS | RPTL | 421-f | 1 | 322 | 57 | 17.59 | .002 | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 6 | 897 | 89 | 9.88 | .003 | | |
| GROUP A TOTAL | | | | 52,356 | | 1,784,161 | | 50.254 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 108 | 195,037 | 195,037 | 100.00 | 5.494 | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 5 | 8,196 | 8,196 | 100.00 | .231 | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 19 | 7,572 | 7,572 | 100.00 | .213 | | |
| GROUP B TOTAL | | | | 132 | | 210,805 | | 5.938 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 93 | 115,091 | 115,091 | 100.00 | 3.242 | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 184 | 71,763 | 71,763 | 100.00 | 2.021 | | |
| 13360 | NYC WATER SUPPLY AQUEDUCTS | RPTL | 406(4) | 1 | 5,075 | 5,075 | 100.00 | .143 | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 14 | 8,907 | 2,672 | 30.00 | .075 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 348 | 57,073 | 57,073 | 100.00 | 1.608 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 54 | 21,374 | 21,374 | 100.00 | .602 | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 13 | 2,040 | 2,040 | 100.00 | .058 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 ULSTER | 21 | MUNICIPALITIES | GROUP C CONT'D | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 74 | 317,242 | 317,242 | 100.00 | 8.936 |
| 13850 | BOCES PROPERTY | RPTL | 408 | 4 | 1,668 | 1,668 | 100.00 | .047 |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 43 | 19,440 | 19,440 | 100.00 | .548 |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 2 | 1,684 | 1,684 | 100.00 | .047 |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 129 | 2,649 | 2,649 | 100.00 | .075 |
| GROUP C TOTAL | | | | 959 | | 617,771 | | 17.401 |
| 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 | 438 | 390 | 89.17 | .011 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 17 | 9,247 | 9,247 | 100.00 | .261 |
| GROUP D TOTAL | | | | 21 | | 9,637 | | .271 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 48 | 11,484 | 11,484 | 100.00 | .324 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 420 | 316,555 | 316,196 | 99.89 | 8.906 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 140 | 87,235 | 87,216 | 99.98 | 2.457 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 42 | 15,158 | 15,129 | 99.81 | .426 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 42 | 114,333 | 114,333 | 100.00 | 3.220 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 154 | 58,542 | 58,542 | 100.00 | 1.649 |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 81 | 16,508 | 16,508 | 100.00 | .465 |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 14 | 1,564 | 1,564 | 100.00 | .044 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 19 | 3,203 | 3,203 | 100.00 | .090 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 28 | 3,955 | 3,906 | 98.78 | .110 |
| 2630 | INTERDENOMINATIONAL CENTER | RPTL | 430 | 2 | 661 | 661 | 100.00 | .019 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 105 | 23,089 | 23,006 | 99.64 | .648 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 128 | 8,887 | 8,887 | 100.00 | .250 |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 3 | 880 | 776 | 88.16 | .022 |
| GROUP E TOTAL | | | | 1,226 | | 661,411 | | 18.630 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 16 | 42,685 | 42,445 | 99.44 | 1.196 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 5 | 42,875 | 19,898 | 46.41 | .561 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.204

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|------------|-----------------------|--|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF ULSTER | | | 21 MUNICIPALITIES | | GROUP F CONT'D | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 106 | 173,104 | 9,645 | 5.57 | .272 |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 69 | 188,950 | 24,056 | 12.73 | .678 |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | | 46 | 31,014 | 8,114 | 26.16 | .229 |
| GROUP F TOTAL | | | | | 242 | | 104,158 | | .2934 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 20 | 760 | 760 | 100.00 | .021 |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 4 | 11,858 | 11,858 | 100.00 | .334 |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 4 | 11,871 | 11,871 | 100.00 | .334 |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 1 | 2,191 | 2,191 | 100.00 | .062 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 13 | 2,917 | 2,917 | 100.00 | .082 |
| 28550 | NONPROFIT HSNG:SR CITIZEN CTR | RPTL | 422 | | 8 | 5,102 | 5,102 | 100.00 | .144 |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 4 | 7,272 | 6,534 | 89.85 | .184 |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 2 | 1,325 | 1,325 | 100.00 | .037 |
| GROUP G TOTAL | | | | | 56 | | 42,558 | | 1.199 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | | 2 | 5,264 | 4,762 | 90.47 | .134 |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 47 | 18,948 | 5,024 | 26.51 | .142 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 923 | 184,249 | 76,180 | 41.35 | 2.146 |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 101 | 24,244 | 7,138 | 29.44 | .201 |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 11 | 2,361 | 92 | 3.90 | .003 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 2 | 689 | 9 | 1.25 | .000 |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 15 | 6,615 | 1,516 | 22.91 | .043 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 224 | 43,971 | 18,624 | 42.36 | .525 |
| GROUP H TOTAL | | | | | 1,325 | | 113,345 | | 3.193 |
| COUNTY TOTALS | | | | | | 56,342 | 3,550,304 | | |

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

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.205

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|---|--------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | | |
| COUNTY OF 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) | 162 | 15,418 | 2,675 | 17.35 | .202 | | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,529 | 179,699 | 17,446 | 9.71 | 1.315 | | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,804 | 197,879 | 33,922 | 17.14 | 2.557 | | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 343 | 37,850 | 5,869 | 15.51 | .442 | | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 4 | 411 | 411 | 100.00 | .031 | | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 21 | 3,213 | 48 | 1.50 | .004 | | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,209 | 97,170 | 34,958 | 35.98 | 2.635 | | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,887 | 401,935 | 181,974 | 45.27 | 13.718 | | | | | | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 8 | 500 | 295 | 59.08 | .022 | | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 11,988 | 1,486,022 | 366,595 | 24.67 | 27.635 | | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 42 | 2,284 | 783 | 34.29 | .059 | | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 10 | 610 | 276 | 45.18 | .021 | | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 791 | 56 | 7.05 | .004 | | | | | | | |
| GROUP A TOTAL | | | | | 21,011 | | 645,308 | | 48.645 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 140 | 75,671 | 75,671 | 100.00 | 5.704 | | | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | 1 | 2,042 | 2,042 | 100.00 | .154 | | | | | | | |
| GROUP B TOTAL | | | | | 141 | | 77,713 | | 5.858 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 5 | 3,682 | 3,682 | 100.00 | .278 | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 86 | 28,691 | 28,691 | 100.00 | 2.163 | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 98 | 34,982 | 34,982 | 100.00 | 2.637 | | | | | | | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 3 | 580 | 580 | 100.00 | .044 | | | | | | | |
| 1343 | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 16 | 1,247 | 1,247 | 100.00 | .094 | | | | | | | |
| 1344 | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 35 | 6,226 | 6,226 | 100.00 | .469 | | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 279 | 39,067 | 39,067 | 100.00 | 2.945 | | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 81 | 3,226 | 3,226 | 100.00 | .243 | | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 15 | 7,424 | 7,424 | 100.00 | .560 | | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 10 | 2,293 | 2,293 | 100.00 | .173 | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 62 | 153,004 | 153,004 | 100.00 | 11.534 | | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.206

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|------------------------------|---------|-----------------------|----------------|----------------------------|--|---|----------------------------------|--|
| CODE | DESCRIPTION | SECTION | | | | | | | |
| COUNTY OF WARREN | | | 12 | MUNICIPALITIES | GROUP C (CONT'D) | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | | 15 | 3,012 | 3,012 | 100.00 | .227 |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | | 33 | 1,676 | 1,676 | 100.00 | .126 |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | | 5 | 134 | 134 | 100.00 | .010 |
| GROUP C TOTAL | | | | | 743 | | 285,244 | | 21.503 |
| 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 | 753 | 753 | 100.00 | .057 |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 4 | 3,830 | 3,830 | 100.00 | .289 |
| GROUP D TOTAL | | | | | 5 | | 4,583 | | .346 |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 30 | 3,301 | 3,301 | 100.00 | .249 |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 176 | 67,720 | 67,720 | 100.00 | 5.105 |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 92 | 35,634 | 35,561 | 99.80 | 2.681 |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 48 | 24,151 | 24,151 | 100.00 | 1.821 |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 9 | 68,177 | 68,177 | 100.00 | 5.139 |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 30 | 11,868 | 11,868 | 100.00 | .895 |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 13 | 4,976 | 4,976 | 100.00 | .375 |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 1 | 148 | 148 | 100.00 | .011 |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 12 | 1,182 | 1,182 | 100.00 | .089 |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 8 | 197 | 197 | 100.00 | .015 |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 38 | 8,489 | 8,489 | 100.00 | .640 |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 25 | 535 | 535 | 100.00 | .040 |
| GROUP E TOTAL | | | | | 482 | | 226,305 | | 17.059 |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 20 | 39,003 | 39,003 | 100.00 | 2.940 |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | | 1 | 568 | 395 | 69.41 | .030 |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 36 | 70,297 | 8,759 | 12.46 | .660 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.207

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|-------------------------------|------------------------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF WARREN | | | | | | | | | | | | | | |
| 12 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| | 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 14 | 9,564 | 2,168 | 22.67 .163 | | | | | | |
| | GROUP F TOTAL | | | | 71 | | 50,325 | 3.794 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 7 | 193 | 193 | 100.00 | .015 | | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | 3 | 3,497 | 3,497 | 100.00 | .264 | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 3 | 6,883 | 6,883 | 100.00 | .519 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 2 | 2,374 | 2,374 | 100.00 | .179 | | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 2 | 6,472 | 6,374 | 98.49 | .481 | | | | | | |
| | GROUP G TOTAL | | | | 17 | | 19,321 | 1.457 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 1 | 238 | 238 | 100.00 | .018 | | | | | | |
| 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 1 | 615 | 615 | 100.00 | .046 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1 | 167 | 14 | 8.33 | .001 | | | | | | |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | 14 | 2,520 | 333 | 13.22 | .025 | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 2 | 454 | 38 | 8.37 | .003 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 361 | 24,255 | 12,845 | 52.96 | .968 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 91 | 4,923 | 2,755 | 55.96 | .208 | | | | | | |
| | GROUP H TOTAL | | | | 471 | | 16,838 | 1.269 | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| | | | | | 22,963 | | 1,326,569 | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.208

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | |
|--|--------------------------------|---------|-----------------------|--------|----------------------------|--|---|----------------------------------|--|--|
| CODE | DESCRIPTION | SECTION | | | | | | | | |
| 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) | 214 | 13,766 | 8,247 | 59.91 | .784 | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 416 | 31,372 | 3,442 | 10.97 | .327 | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,236 | 106,728 | 12,699 | 11.90 | 1.207 | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 1,579 | 134,999 | 26,453 | 19.59 | 2.514 | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 252 | 20,723 | 3,451 | 16.65 | .328 | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 5 | 499 | 499 | 100.00 | .047 | | |
| 41400 | CLERGY | RPTL | 460 | 20 | 2,156 | 89 | 4.14 | .009 | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,378 | 97,098 | 29,795 | 30.69 | 2.832 | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 3,964 | 335,260 | 179,640 | 53.58 | 17.072 | | |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 5 | 712 | 169 | 23.71 | .016 | | |
| 41854 | STAR - BASIC | RPTL | 425 | 10,915 | 962,384 | 330,141 | 34.30 | 31.374 | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 11 | 1,225 | 289 | 23.55 | .027 | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 4 | 237 | 18 | 7.46 | .002 | | |
| 4193 | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | 95 | 6,390 | 2,398 | 37.53 | .228 | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 4 | 437 | 61 | 14.03 | .006 | | |
| GROUP A TOTAL | | | | 20,098 | | 597,391 | | 56.772 | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 75 | 24,331 | 24,331 | 100.00 | 2.312 | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 25 | 1,383 | 1,383 | 100.00 | .132 | | |
| GROUP B TOTAL | | | | 100 | | 25,714 | | 2.444 | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | 1 | 5 | 5 | 100.00 | .001 | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 35 | 27,676 | 27,676 | 100.00 | 2.630 | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 90 | 7,533 | 7,533 | 100.00 | .716 | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 89 | 1,141 | 1,141 | 100.00 | .109 | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 104 | 10,003 | 10,003 | 100.00 | .951 | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 8 | 66 | 66 | 100.00 | .006 | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 24 | 899 | 899 | 100.00 | .085 | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 34 | 107,585 | 107,585 | 100.00 | 10.224 | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 8,052 | 8,052 | 100.00 | .765 | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.209

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: LAW | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|------------------------------|-------------|-----------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | | |
| COUNTY OF WASHINGTON | | | | | | | | | | | | | | |
| 17 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 6 | 251 | 251 | 100.00 | .024 | | | | | | |
| 3320 | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 13 | 105 | 105 | 100.00 | .010 | | | | | | |
| GROUP C TOTAL | | | | 406 | | 163,316 | | .15.521 | | | | | | |
| 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 | 52 | 52 | 100.00 | .005 | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 9 | 1,471 | 1,471 | 100.00 | .140 | | | | | | |
| GROUP D TOTAL | | | | 11 | | 1,523 | | .145 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 17 | 2,256 | 2,256 | 100.00 | .214 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 151 | 31,669 | 31,772 | 100.32 | 3.019 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 11 | 683 | 683 | 100.00 | .065 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 27 | 1,279 | 1,279 | 100.00 | .122 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 4 | 12,911 | 12,827 | 99.35 | 1.219 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 20 | 5,315 | 5,315 | 100.00 | .505 | | | | | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 42 | 18,563 | 18,563 | 100.00 | 1.764 | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 10 | 688 | 688 | 100.00 | .065 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 4 | 1,318 | 1,318 | 100.00 | .125 | | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 13 | 1,295 | 1,295 | 100.00 | .123 | | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 16 | 744 | 744 | 100.00 | .071 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 50 | 4,793 | 4,793 | 100.00 | .456 | | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 37 | 1,668 | 1,668 | 100.00 | .159 | | | | | | |
| GROUP E TOTAL | | | | 402 | | 83,201 | | .7.907 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 29 | 86,518 | 86,518 | 100.00 | .8.222 | | | | | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 4 | 1,435 | 1,435 | 100.00 | .136 | | | | | | |
| 2970 | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | 19 | 144 | 144 | 100.00 | .014 | | | | | | |
| 47200 | RAILROAD: PARTIALLY EXEMPT | RPTL | 489-d&dd | 11 | 9,394 | 2,401 | 25.56 | .228 | | | | | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | 67 | 22,951 | 2,368 | 10.32 | .225 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 WASHINGTON | | | | | | | | | | | | | | |
| 17 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | 78 | 32,445 | 7,111 | 21.92 | .676 | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 3 | 8,431 | 596 | 7.07 | .057 | | | | | | |
| GROUP F TOTAL | | | | 211 | | 100,573 | | 9.558 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 3 | 2,945 | 2,945 | 100.00 | .280 | | | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | 7 | 1,574 | 1,574 | 100.00 | .150 | | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 3 | 2,749 | 2,749 | 100.00 | .261 | | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | 17 | 2,551 | 2,551 | 100.00 | .243 | | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | 2 | 162 | 162 | 100.00 | .015 | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | 2 | 2,179 | 2,163 | 99.30 | .206 | | | | | | |
| GROUP G TOTAL | | | | 34 | | 12,144 | | 1.154 | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 9 | 1,416 | 1,416 | 100.00 | .135 | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 151 | 34,126 | 6,124 | 17.94 | .582 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,569 | 221,824 | 51,320 | 23.14 | 4.877 | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 97 | 9,498 | 1,788 | 18.83 | .170 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 168 | 46,030 | 4,247 | 9.23 | .404 | | | | | | |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 1 | 109 | 3 | 2.30 | .000 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 12 | 2,310 | 869 | 37.61 | .083 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 51 | 6,550 | 2,353 | 35.92 | .224 | | | | | | |
| GROUP H TOTAL | | | | 2,058 | | 68,120 | | 6.474 | | | | | | |
| COUNTY TOTALS | | | | | 23,323 | | 1,052,262 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.211

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL 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) | 232 | 18,604 | 1,039 | 5.59 | .068 | | | | | | |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 2,072 | 187,957 | 16,411 | 8.73 | 1.069 | | | | | | |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 2,126 | 180,145 | 27,382 | 15.20 | 1.784 | | | | | | |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 391 | 33,026 | 4,111 | 12.45 | .268 | | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | 1 | 123 | 123 | 100.00 | .008 | | | | | | |
| 41400 | CLERGY | RPTL | 460 | 32 | 2,884 | 50 | 1.73 | .003 | | | | | | |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 1,671 | 110,173 | 36,364 | 33.01 | 2.369 | | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | 5,052 | 418,541 | 233,283 | 55.74 | 15.198 | | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | 18,803 | 1,819,755 | 579,803 | 31.86 | 37.773 | | | | | | |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 5 | 302 | 104 | 34.57 | .007 | | | | | | |
| 4190 | PHYSICALLY DISABLED | RPTL | 459 | 13 | 2,558 | 274 | 10.72 | .018 | | | | | | |
| 4193 | PERSON W/DISABILTY & LTD INC | RPTL | 459-c | 8 | 771 | 338 | 43.85 | .022 | | | | | | |
| 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 3 | 331 | 18 | 5.51 | .001 | | | | | | |
| GROUP A TOTAL | | | | 30,409 | | 899,300 | | 58.588 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 193 | 70,475 | 70,475 | 100.00 | 4.591 | | | | | | |
| GROUP B TOTAL | | | | 193 | | 70,475 | | 4.591 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 87 | 46,432 | 46,432 | 100.00 | 3.025 | | | | | | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 204 | 52,404 | 52,404 | 100.00 | 3.414 | | | | | | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 19 | 1,171 | 1,171 | 100.00 | .076 | | | | | | |
| 1357 | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 5 | 378 | 378 | 100.00 | .025 | | | | | | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 174 | 24,771 | 24,719 | 99.79 | 1.610 | | | | | | |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | 1 | 878 | 878 | 100.00 | .057 | | | | | | |
| 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 19 | 1,328 | 1,328 | 100.00 | .087 | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 85 | 154,395 | 154,395 | 100.00 | 10.059 | | | | | | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 2 | 9,299 | 9,299 | 100.00 | .606 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 WAYNE | | | | | | | | | | | | | | |
| 15 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 14000 | SPECIFIC LOCAL PUBLIC AUTHY | RPTL | 412 | | 12 | 1,260 | 1,260 | 100.00 | .082 | | | | | |
| GROUP C TOTAL | | | | | 608 | | 292,264 | | 19.041 | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | | 12 | 4,423 | 4,423 | 100.00 | .288 | | | | | |
| GROUP D TOTAL | | | | | 12 | | 4,423 | | .288 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | | 49 | 5,271 | 5,271 | 100.00 | .343 | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 151 | 29,082 | 29,082 | 100.00 | 1.895 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 17 | 2,492 | 2,492 | 100.00 | .162 | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 9 | 926 | 926 | 100.00 | .060 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 9 | 27,066 | 27,066 | 100.00 | 1.763 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 7 | 4,025 | 4,025 | 100.00 | .262 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 91 | 15,500 | 15,500 | 100.00 | 1.010 | | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | | 7 | 463 | 463 | 100.00 | .030 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 4 | 1,941 | 1,941 | 100.00 | .127 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 19 | 2,065 | 2,065 | 100.00 | .135 | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 12 | 969 | 969 | 100.00 | .063 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 24 | 4,063 | 4,063 | 100.00 | .265 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 71 | 2,648 | 2,645 | 99.89 | .172 | | | | | |
| GROUP E TOTAL | | | | | 470 | | 96,508 | | 6.287 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 54 | 60,073 | 60,073 | 100.00 | 3.914 | | | | | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | | 6 | 738 | 738 | 100.00 | .048 | | | | | |
| 2970_ | PROPERTY WDRAWN FM FORECLOSE | RPTL | 1138 | | 2 | 167 | 167 | 100.00 | .011 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 204 | 79,926 | 10,989 | 13.75 | .716 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 28 | 15,216 | 2,679 | 17.61 | .175 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.213

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|--|-------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| COUNTY OF WAYNE | | | | | | | | | |
| 15 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | | 1 | 481 | 64 | 13.30 | .004 |
| | GROUP F TOTAL | | | | 295 | | 74,710 | | .4.867 |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 6 | 1,197 | 1,197 | 100.00 | .078 |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 2 | 23 | 23 | 100.00 | .002 |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV. | P H FI L | 36-a(2) | | 54 | 9,450 | 9,450 | 100.00 | .616 |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | | 1 | 1,137 | 1,137 | 100.00 | .074 |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 8 | 1,413 | 1,413 | 100.00 | .092 |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 1 | 578 | 578 | 100.00 | .038 |
| 4866 | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | | 1 | 879 | 858 | 97.70 | .056 |
| 4867 | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 2 | 2,470 | 2,428 | 98.29 | .158 |
| | GROUP G TOTAL | | | | 75 | | 17,084 | | 1.113 |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 264 | 50,651 | 10,301 | 20.34 | .671 |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 2,146 | 408,731 | 66,579 | 16.29 | 4.338 |
| 41730 | AGRICULTURL LAND NOT IN DIST | AG-MKTS L | 306 | | 56 | 6,173 | 1,731 | 28.04 | .113 |
| 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | | 33 | 4,190 | 315 | 7.53 | .021 |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 22 | 9,253 | 612 | 6.62 | .040 |
| 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | | 4 | 974 | 263 | 27.05 | .017 |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | | 5 | 953 | 136 | 14.29 | .009 |
| | GROUP H TOTAL | | | | 2,530 | | 79,937 | | 5.208 |
| COUNTY TOTALS | | | | | | | | | |
| | | | | | | 34,601 | 1,534,947 | | |

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, 2002 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 WESTCHESTER | | | | | | | | | | | | | | |
| 25 MUNICIPALITIES | | | | | | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| 4100_ | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | | 83 | 40,160 | 8,116 | 20.21 | .015 | | | | | |
| 4110_ | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 10,405 | 4,379,217 | 784,223 | 17.91 | 1.411 | | | | | |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 7,715 | 4,852,013 | 246,166 | 5.07 | .443 | | | | | |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 7,571 | 4,674,271 | 397,225 | 8.50 | .715 | | | | | |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 775 | 896,502 | 33,405 | 3.73 | .060 | | | | | |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 23 | 11,050 | 10,224 | 92.52 | .018 | | | | | |
| 41400 | CLERGY | RPTL | 460 | | 146 | 56,958 | 5,390 | 9.46 | .010 | | | | | |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 6,629 | 3,414,958 | 770,089 | 22.55 | 1.386 | | | | | |
| 4181_ | LIVING QUARTERS-SNRS/DISABLD | RPTL | 467-d | | 2 | 1,207 | 233 | 19.27 | .000 | | | | | |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 19,982 | 8,476,868 | 3,385,112 | 39.93 | 6.092 | | | | | |
| 41836 | STAR - ENHANCED | RPTL | 425 | | 4,520 | 2,170,925 | 574,206 | 26.45 | 1.033 | | | | | |
| 41854 | STAR - BASIC | RPTL | 425 | | 116,086 | 59,673,412 | 12,328,033 | 20.66 | 22.185 | | | | | |
| 41856 | STAR - BASIC | RPTL | 425 | | 15,600 | 5,574,568 | 1,316,934 | 23.62 | 2.370 | | | | | |
| 4190_ | PHYSICALLY DISABLED | RPTL | 459 | | 15 | 7,605 | 2,362 | 31.06 | .004 | | | | | |
| 4193_ | PERSON W/DISABILITY & LTD INC | RPTL | 459-c | | 88 | 212,462 | 8,566 | 4.03 | .015 | | | | | |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 7 | 4,084 | 407 | 9.98 | .001 | | | | | |
| GROUP A TOTAL | | | | | 189,647 | | 19,870,691 | | 35.758 | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 1,436 | 3,143,033 | 3,143,033 | 100.00 | 5.656 | | | | | |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 61 | 222,451 | 222,451 | 100.00 | .400 | | | | | |
| 12370 | MISC LOCAL TRANSP PUB AUTH | RPTL | 412 | | 3 | 11,010 | 2,807 | 25.49 | .005 | | | | | |
| 12450 | NYS MED CARE FACLTY FINANCE | MCK UCON L | 7421 | | 1 | 19,260 | 19,260 | 100.00 | .035 | | | | | |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | | 1 | 0 | 0 | 100.00 | .000 | | | | | |
| 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | | 14 | 24,908 | 24,908 | 100.00 | .045 | | | | | |
| GROUP B TOTAL | | | | | 1,516 | | 3,412,459 | | 6.141 | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | | 38 | 54,549 | 54,175 | 99.31 | .098 | | | | | |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 631 | 5,022,968 | 5,022,968 | 100.00 | 9.039 | | | | | |
| 13120 | CO. OWNED:REVENUE-PRODUCING | GEN MUNY L | 411 | | 3 | 307,230 | 307,230 | 100.00 | .553 | | | | | |
| 1323_ | COUNTY PROP OUTSIDE COUNTY | RPTL | 406(2) | | 1 | 347 | 347 | 100.00 | .001 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 WESTCHESTER | | | | | | | | | |
| 25 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | 1,147 | 3,174,364 | 3,184,650 | 100.32 | 5.731 | |
| 13360 | NYC WATER SUPPLY AQUEDUCTS | RPTL | 406(4) | 53 | 526,565 | 459,577 | 87.28 | .827 | |
| 13370 | CITY OWNED: CEMETERY | RPTL | 446 | 7 | 62,924 | 62,924 | 100.00 | .113 | |
| 1343_ | CITY PROPERTY OUTSIDE CITY | RPTL | 406(2) | 4 | 268 | 268 | 100.00 | .001 | |
| 1344_ | CITY SEWER/WATER NOT IN CITY | RPTL | 406(3) | 6 | 1,880 | 1,880 | 100.00 | .003 | |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 1,910 | 644,778 | 644,181 | 99.91 | 1.159 | |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 11 | 1,678 | 1,678 | 100.00 | .003 | |
| 13520 | TOWN OWNED:REVENUE PRODUCING | GEN MUNY L | 411 | 1 | 1,216 | 196 | 16.13 | .000 | |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | 10 | 30,816 | 30,816 | 100.00 | .056 | |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | 3 | 507 | 507 | 100.00 | .001 | |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 1,088 | 681,944 | 681,944 | 100.00 | 1.227 | |
| 1373_ | VILLAGE PROP OUTSIDE VILLAGE | RPTL | 406(2) | 39 | 7,415 | 7,415 | 100.00 | .013 | |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 21 | 1,775 | 1,775 | 100.00 | .003 | |
| 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 370 | 4,994,576 | 4,994,576 | 100.00 | 8.988 | |
| 1383_ | SPECIAL DISTRICT:NOT IN DIST | RPTL | 410-a | 5 | 1,118 | 1,118 | 100.00 | .002 | |
| 13850 | BOCES PROPERTY | RPTL | 408 | 23 | 78,645 | 78,645 | 100.00 | .142 | |
| 13870 | SPECIAL DISTRICT PROPERTY | RPTL | 410 | 55 | 30,826 | 30,826 | 100.00 | .056 | |
| 13890 | MISC LOCAL PUBLIC AUTHORITY | RPTL | 412 | 17 | 326,656 | 326,656 | 100.00 | .588 | |
| 3030_ | PUBLIC SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 1,012 | 34 | 3.34 | .000 | |
| 3320_ | TAX SALE - COUNTY OWNED | RPTL | 406(5) | 1 | 263 | 263 | 100.00 | .001 | |
| 3340_ | TAX SALE - CITY OWNED | RPTL | 406(5) | 47 | 10,314 | 10,296 | 99.83 | .019 | |
| 3355_ | TAX SALE - TOWN OWNED | RPTL | 406(5) | 102 | 2,115 | 2,115 | 100.00 | .004 | |
| GROUP C TOTAL | | | | | 5,595 | | 15,907,060 | | 28.626 |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | |
| 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 28 | 338,753 | 338,753 | 100.00 | .610 | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | 33 | 1,070,797 | 1,070,797 | 100.00 | 1.927 | |
| 14200 | FOREIGN GOVT: EMBASSY | RPTL | 418 | 61 | 71,286 | 71,286 | 100.00 | .128 | |
| 14210 | FOREIGN GOVT: CONSULATE | VIENNA CON | | 4 | 7,741 | 7,741 | 100.00 | .014 | |
| 14220 | FOREIGN GOVT: MISSION | VIENNA CON I. | | 7 | 8,574 | 8,574 | 100.00 | .015 | |
| GROUP D TOTAL | | | | | 133 | | 1,497,151 | | 2.694 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 WESTCHESTER | | | | | | | | | |
| 25 MUNICIPALITIES | | | | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 223 | 204,856 | 204,708 | 99.93 | .368 | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 1,091 | 2,709,817 | 2,708,840 | 99.96 | 4.875 | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 305 | 2,576,228 | 2,575,921 | 99.99 | 4.636 | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 195 | 830,149 | 731,500 | 88.12 | 1.316 | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 49 | 1,814,312 | 1,795,260 | 98.95 | 3.231 | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 151 | 374,728 | 373,601 | 99.70 | .672 | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 338 | 304,469 | 301,958 | 99.18 | .543 | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 9 | 40,913 | 40,913 | 100.00 | .074 | |
| 25600 | NONPROFIT HEALTH MAINT ORG | RPTL | 486-a | 26 | 28,998 | 28,998 | 100.00 | .052 | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | 4 | 1,490 | 1,490 | 100.00 | .003 | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 34 | 18,557 | 18,557 | 100.00 | .033 | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | 22 | 25,172 | 25,172 | 100.00 | .045 | |
| 2630_ | INTERDENOMINATIONAL CENTER | RPTL | 430 | 1 | 547 | 547 | 100.00 | .001 | |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | 1 | 330 | 330 | 100.00 | .001 | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | 69 | 54,254 | 54,254 | 100.00 | .098 | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 164 | 266,818 | 266,818 | 100.00 | .480 | |
| 29300 | HOSPITAL CORP: CITY BENEFIT | RPTL | 438 | 5 | 246,205 | 246,205 | 100.00 | .443 | |
| 2935_ | TRUSTEES-HOSP,LIBR,PLAYGRND | RPTL | 438 | 4 | 15,489 | 15,489 | 100.00 | .028 | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 2 | 4,868 | 4,868 | 100.00 | .009 | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 2 | 965 | 718 | 74.39 | .001 | |
| GROUP E TOTAL | | | | | 2,695 | 9,396,147 | | 16.909 | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 83 | 1,212,600 | 1,212,600 | 100.00 | 2.182 | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 1 | 1,068 | 1,068 | 100.00 | .002 | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 73 | 294,309 | 294,309 | 100.00 | .530 | |
| 27200 | RAILROAD - WHOLLY EXEMPT | RPTL | 489-d&dd | 95 | 242,964 | 242,964 | 100.00 | .437 | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | 2 | 4,828 | 4,828 | 100.00 | .009 | |
| 2745_ | ELECTRIC GENERATING FACILITIES | RPTL | 485 | 3 | 1,409,989 | 1,409,989 | 100.00 | 2.537 | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/97 | RPTL | 485-b | 72 | 271,737 | 49,322 | 18.15 | .089 | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/97 | RPTL | 485-b | 4 | 78,498 | 11,448 | 14.58 | .021 | |
| 4767_ | IMPROVEMENTS IN EMPIRE ZONE | RPTL | 485-e | 22 | 55,140 | 35,715 | 64.77 | .064 | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | 3 | 19,106 | 150 | .78 | .000 | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 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 | | | | | |
|--|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF WESTCHESTER | | | | | | | | | | | | | | |
| 25 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 4780_ | IMPROVED PROP PURSNT TO ADA | RPTL | 459-a | | 1 | 603 | 54 | 8.99 | .000 | | | | | |
| GROUP F TOTAL | | | | | 359 | | 3,262,447 | | 5.871 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | | 27 | 26,955 | 26,955 | 100.00 | .049 | | | | | |
| 18060 | URBAN RENEWAL: AGENCY OWNED | GEN MUNY L | 555&560 | | 171 | 84,288 | 84,288 | 100.00 | .152 | | | | | |
| 18080 | MUNI HOUSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | | 23 | 117,479 | 117,479 | 100.00 | .211 | | | | | |
| 18100 | MUNI HSNG PROJ ACQ FROM PRIV | P H FI L | 36-a(2) | | 9 | 62,133 | 62,133 | 100.00 | .112 | | | | | |
| 18120 | NYS HOUSING FINANCE AGENCY | P H FI L | 45-b,c, 53 | | 97 | 407,113 | 407,113 | 100.00 | .733 | | | | | |
| 18130 | NYS URBAN DEV CORP-HOUS PROJ | MCK UCON L | 6272 | | 2 | 17,323 | 17,323 | 100.00 | .031 | | | | | |
| 18600 | USA:UNDER PURCHASE CONTRACT | RPTL | 400(2) | | 5 | 172,365 | 172,365 | 100.00 | .310 | | | | | |
| 28100 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 10 | 197,513 | 197,513 | 100.00 | .355 | | | | | |
| 2811_ | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 6 | 191,950 | 191,950 | 100.00 | .345 | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | | 2 | 33,073 | 33,073 | 100.00 | .060 | | | | | |
| 28520 | NONPROFIT NURSING HOME CO | RPTL | 422 | | 3 | 53,857 | 53,857 | 100.00 | .097 | | | | | |
| 28540 | NONPROFIT HSNG:MENTAL DISABL | RPTL | 422 | | 14 | 16,815 | 16,815 | 100.00 | .030 | | | | | |
| 28550 | NONPROFIT HSNG:SR CITZEN CTR | RPTL | 422 | | 15 | 48,269 | 48,269 | 100.00 | .087 | | | | | |
| 38260 | MUNI HOUSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | | 2 | 48,754 | 47,885 | 98.22 | .086 | | | | | |
| 4810_ | URBAN DEVEL ACTION AREA PROJ | GEN MUNY L | 696 | | 1 | 252 | 50 | 20.00 | .000 | | | | | |
| 48460 | LTD PROFIT HSNG CO:LEASED | P H FI L | 33(2),(3) | | 2 | 51,956 | 51,956 | 100.00 | .094 | | | | | |
| 4851_ | LTD PROFIT HSNG CO:PRTLY 422 | P H FI L | 33(1)(a) | | 2 | 30,447 | 27,262 | 89.54 | .049 | | | | | |
| 4854_ | LTD DIVIDND HSNG CO:UDC SUB | P H FI L | 93,97,556 | | 3 | 68,604 | 68,604 | 100.00 | .124 | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | | 15 | 277,131 | 252,623 | 91.16 | .455 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | | 13 | 191,528 | 177,348 | 92.60 | .319 | | | | | |
| GROUP G TOTAL | | | | | 422 | | 2,054,861 | | 3.698 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | | 5 | 4,638 | 2,258 | 48.68 | .004 | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | | 12 | 8,367 | 2,646 | 31.63 | .005 | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | | 91 | 123,808 | 49,931 | 40.33 | .090 | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | | 2 | 4,133 | 261 | 6.32 | .001 | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | | 2 | 3,009 | 402 | 13.38 | .001 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.218

| PROPERTY TAX EXEMPTION: GROUP | | | LAW REFERENCE: LAW | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | |
|---|------------------------------|---------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|
| CODE | DESCRIPTION | SECTION | LAW | SECTION | | | | | | | | |
| COUNTY OF WESTCHESTER | | | 25 MUNICIPALITIES | | GROUP H (CONT'D) | | | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | | 480-a | 53 | 48,159 | 17,032 | 35.37 | .031 | | | |
| GROUP H TOTAL | | | | | 165 | | 72,530 | | .131 | | | |
| COUNTY TOTALS | | | | | 200,607 | | 55,569,507 | | | | | |
| ***** | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.219

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | | | | | | |
| | 4100 | VETERANS - CHANGE IN LEVEL | RPTL | 458(5) | 110 | 7,336 | 3,098 | 42.24 .399 | | | | | | |
| | 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | 112 | 7,937 | 1,011 | 12.74 .130 | | | | | | |
| | 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | 1,000 | 85,733 | 8,105 | 9.45 1.045 | | | | | | |
| | 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | 968 | 78,554 | 13,018 | 16.57 1.678 | | | | | | |
| | 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | 179 | 15,372 | 2,079 | 13.52 .268 | | | | | | |
| | 41400 | CLERGY | RPTL | 460 | 24 | 1,568 | 36 | 2.32 .005 | | | | | | |
| | 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | 232 | 14,329 | 5,777 | 40.32 .745 | | | | | | |
| | 41834 | STAR - ENHANCED | RPTL | 425 | 2,371 | 193,850 | 113,305 | 58.45 14.605 | | | | | | |
| | 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | 15 | 3,923 | 596 | 15.19 .077 | | | | | | |
| | 41854 | STAR - BASIC | RPTL | 425 | 8,188 | 715,149 | 248,815 | 34.79 32.072 | | | | | | |
| | 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | 13 | 3,130 | 245 | 7.83 .032 | | | | | | |
| | 4950 | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | 2 | 6,725 | 6,606 | 98.23 .852 | | | | | | |
| | GROUP A TOTAL | | | | 13,214 | | 402,691 | 51.906 | | | | | | |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | | | | | | |
| | 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | 56 | 37,119 | 37,119 | 100.00 4.785 | | | | | | |
| | 32301 | NYS LAND:SCHOOL PURPSE TAXBL | RPTL | 536 | 13 | 1,554 | 1,554 | 100.00 .200 | | | | | | |
| | GROUP B TOTAL | | | | 69 | | 38,673 | 4.985 | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| | 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | 18 | 15,451 | 15,451 | 100.00 1.992 | | | | | | |
| | 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | 88 | 11,301 | 11,301 | 100.00 1.457 | | | | | | |
| | 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | 27 | 766 | 766 | 100.00 .099 | | | | | | |
| | 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | 113 | 15,045 | 15,045 | 100.00 1.939 | | | | | | |
| | 1374 | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | 4 | 102 | 102 | 100.00 .013 | | | | | | |
| | 13800 | SCHOOL DISTRICT PROPERTY | RPTL | 408 | 10 | 21,569 | 21,569 | 100.00 2.780 | | | | | | |
| | GROUP C TOTAL | | | | 260 | | 64,234 | 8.280 | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| | 14100 | USA OWNED (GENERALLY) | RPTL | 400(1) | 1 | 197 | 197 | 100.00 .025 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.220

| PROPERTY TAX EXEMPTION: GROUP | CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF WYOMING | | | | | | | | | | | | | | |
| 16 MUNICIPALITIES GROUP D (CONT'D) | | | | | | | | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | | | |
| 14110 | USA OWNED - SPECIFIED USES | STATE L | 54 | | 3 | 402 | 402 | 100.00 | .052 | | | | | |
| GROUP D TOTAL | | | | | 4 | | 599 | | .077 | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | | 201 | 28,319 | 28,319 | 100.00 | 3.650 | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | | 32 | 65,503 | 65,503 | 100.00 | 8.443 | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | | 2 | 407 | 407 | 100.00 | .052 | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | | 1 | 25,820 | 25,820 | 100.00 | 3.328 | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | | 19 | 7,936 | 7,936 | 100.00 | 1.023 | | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | | 35 | 4,217 | 4,050 | 96.05 | .522 | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | | 5 | 1,284 | 1,284 | 100.00 | .166 | | | | | |
| 26050 | AGRICULTURAL SOCIETY | RPTL | 450 | | 7 | 268 | 268 | 100.00 | .035 | | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | | 10 | 699 | 699 | 100.00 | .090 | | | | | |
| 26250 | HISTORICAL SOCIETY | RPTL | 444 | | 3 | 230 | 230 | 100.00 | .030 | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | RPTL | 464(2) | | 23 | 2,054 | 2,054 | 100.00 | .265 | | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | | 76 | 2,252 | 2,252 | 100.00 | .290 | | | | | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | | 1 | 3 | 3 | 100.00 | .000 | | | | | |
| GROUP E TOTAL | | | | | 415 | | 138,825 | | 17.894 | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | | 32 | 42,279 | 42,076 | 99.52 | 5.424 | | | | | |
| 4760_ | BUSNS INVEST:NOT NYC,<8/5/97 | RPTL | 485-b | | 75 | 24,413 | 2,446 | 10.02 | .315 | | | | | |
| 4761_ | BUSNS INVEST:NOT NYC,>8/4/97 | RPTL | 485-b | | 16 | 3,894 | 789 | 20.26 | .102 | | | | | |
| GROUP F TOTAL | | | | | 123 | | 45,311 | | 5.840 | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H F I L | 125 & 127 | | 1 | 698 | 63 | 8.96 | .008 | | | | | |
| GROUP G TOTAL | | | | | 1 | | 63 | | .008 | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.221

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL 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 H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 277 | 68,683 | 21,854 | 31.82 | 2.817 | | | | | | |
| 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,843 | 208,003 | 55,487 | 26.68 | 7.152 | | | | | | |
| 41730 | AGRICULTURAL LAND NOT IN DIST | AG-MKTS L | 306 | 168 | 14,805 | 3,983 | 26.90 | .513 | | | | | | |
| 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 230 | 63,049 | 3,881 | 6.16 | .500 | | | | | | |
| 47450 | FORESTLAND UNDER FISHER ACT | RPTL | 480 | 1 | 82 | 29 | 35.80 | .004 | | | | | | |
| 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 2 | 79 | 53 | 67.50 | .007 | | | | | | |
| GROUP H TOTAL | | | | 2,521 | | 85,287 | | 10.994 | | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| | | | | | | 16,613 | 775,807 | | | | | | | |
| ***** | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.222

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL 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) | | 109 | 8,619 | 421 | 4.89 | .083 |
| 4112_ | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 637 | 55,500 | 5,202 | 9.37 | 1.023 |
| 4113_ | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 691 | 65,487 | 9,570 | 14.61 | 1.883 |
| 4114_ | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 163 | 13,907 | 1,909 | 13.73 | .376 |
| 41400 | CLERGY | RPTL | 460 | | 15 | 1,278 | 24 | 1.86 | .005 |
| 4180_ | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 335 | 19,876 | 7,477 | 37.62 | 1.471 |
| 41834 | STAR - ENHANCED | RPTL | 425 | | 1,740 | 149,583 | 80,255 | 53.65 | 15.787 |
| 41844 | STAR - ENHANCED: MFG HOME | RPTL | 425 | | 11 | 982 | 265 | 27.00 | .052 |
| 41854 | STAR - BASIC | RPTL | 425 | | 4,523 | 433,231 | 137,789 | 31.81 | 27.105 |
| 41864 | STAR - BASIC:MFG HOME | RPTL | 425 | | 6 | 1,039 | 215 | 20.68 | .042 |
| 4950_ | PRIVATE SOLAR/WIND SYSTEMS | RPTL | 487 | | 5 | 681 | 13 | 1.93 | .003 |
| GROUP A TOTAL | | | | | 8,235 | | 243,140 | | 47.829 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 37 | 6,087 | 6,087 | 100.00 | 1.198 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 2 | 48 | 48 | 100.00 | .009 |
| 17650 | FACILITIES DEVELOPMENT CORP | MCK UCON L | 4413 | | 4 | 772 | 772 | 100.00 | .152 |
| GROUP B TOTAL | | | | | 43 | | 6,907 | | 1.359 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| 10100 | SPECIAL DIST USE:OTHER OWNER | RPTL | 410 | | 4 | 9 | 9 | 100.00 | .002 |
| 13100 | COUNTY OWNED: (GENERALLY) | RPTL | 406(1) | | 36 | 35,088 | 35,088 | 100.00 | 6.902 |
| 13500 | TOWN OWNED PROP (GENERALLY) | RPTL | 406(1) | | 58 | 5,388 | 5,388 | 100.00 | 1.060 |
| 13510 | TOWN OWNED: CEMETERY | RPTL | 446 | | 27 | 3,447 | 3,447 | 100.00 | .678 |
| 1357_ | TOWN PROPERTY OUTSIDE TOWN | RPTL | 406(2) | | 2 | 427 | 199 | 46.63 | .039 |
| 1359_ | TOWN SEWER/WATER NOT IN TOWN | RPTL | 406(3) | | 1 | 100 | 100 | 100.00 | .020 |
| 13650 | VILLAGE OWNED (GENERALLY) | RPTL | 406(1) | | 74 | 10,606 | 10,606 | 100.00 | 2.086 |
| 13660 | VILLAGE OWNED: CEMETERY | RPTL | 446 | | 1 | 135 | 135 | 100.00 | .027 |
| 1374_ | VILLG SEWER/WATER NOT IN VILLG | RPTL | 406(3) | | 11 | 2,613 | 2,613 | 100.00 | .514 |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.223

| GROUP | PROPERTY TAX EXEMPTION: CODE DESCRIPTION | | LAW REFERENCE: LAW SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | | |
|--|---|--|-------------------------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|--|
| | | | | | | | | | | | | | | |
| COUNTY OF YATES | | | | | | | | | | | | | | |
| 9 MUNICIPALITIES GROUP C (CONT'D) | | | | | | | | | | | | | | |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | | | | | | |
| 13800 | SCHOOL DISTRICT PROPERTY | | RPTL | 408 | 22 | 21,774 | 21,774 | 100.00 | | | | | | |
| GROUP C TOTAL | | | | | 236 | | 79,359 | 15.611 | | | | | | |
| 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 | 1,399 | 1,399 | 100.00 | | | | | | |
| GROUP D TOTAL | | | | | 3 | | 1,399 | .275 | | | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | | RPTL | 462 | 7 | 413 | 413 | 100.00 | | | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | | RPTL | 420-a | 99 | 22,710 | 22,710 | 100.00 | | | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | | RPTL | 420-a | 32 | 35,778 | 35,758 | 99.94 | | | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | | RPTL | 420-a | 2 | 299 | 299 | 100.00 | | | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | | RPTL | 420-a | 8 | 18,829 | 18,829 | 100.00 | | | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | | RPTL | 420-a | 7 | 2,748 | 2,748 | 100.00 | | | | | | |
| 2530 | NONPROF ORGNZTN-VARIOUS USES | | RPTL | 420-b | 23 | 2,722 | 2,722 | 100.00 | | | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | | RPTL | 486 | 1 | 95 | 95 | 100.00 | | | | | | |
| 25600 | NONPROFIT HEALTH MAINT ORG | | RPTL | 486-a | 6 | 1,928 | 1,928 | 100.00 | | | | | | |
| 26050 | AGRICULTURAL SOCIETY | | RPTL | 450 | 1 | 137 | 137 | 100.00 | | | | | | |
| 26100 | VETERANS ORGANIZATION | | RPTL | 452 | 7 | 677 | 677 | 100.00 | | | | | | |
| 26250 | HISTORICAL SOCIETY | | RPTL | 444 | 2 | 89 | 89 | 100.00 | | | | | | |
| 26400 | VOLUNTEER FIRE COMP OR DEPT | | RPTL | 464(2) | 12 | 1,320 | 1,320 | 100.00 | | | | | | |
| 27350 | CEMETERY - PRIVATE | | RPTL | 446 | 25 | 169 | 169 | 100.00 | | | | | | |
| GROUP E TOTAL | | | | | 232 | | 87,894 | 17.290 | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | | RPTL | 412-a | 14 | 13,664 | 13,664 | 100.00 | | | | | | |
| 4760 | BUSNS INVEST:NOT NYC,<8/5/97 | | RPTL | 485-b | 66 | 19,584 | 1,321 | 6.74 | | | | | | |
| 4761 | BUSNS INVEST:NOT NYC,>8/4/97 | | RPTL | 485-b | 76 | 19,432 | 2,618 | 13.47 | | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | | RPTL | 477-a | 1 | 2,849 | 2,849 | 100.00 | | | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.224

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|---------------------------------|------------------------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | | | | | | (000) | (000) | | | | | | | |
| COUNTY OF YATES | | | | | | | | | | | | | | |
| 9 MUNICIPALITIES GROUP F (CONT'D) | | | | | | | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | | |
| | 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 2 | 13,968 | 10,250 | 73.38 | 2.016 | | | | | |
| | GROUP F TOTAL | | | | 159 | | 30,702 | | 6.040 | | | | | |
| GROUP H: AGRICULTURAL AND FOREST PROPERTY | | | | | | | | | | | | | | |
| | 32252 | NYS OWNED REFORESTED LAND | RPTL | 534 | 7 | 386 | 386 | 100.00 | .076 | | | | | |
| | 33302 | COUNTY REFORESTATION LAND | RPTL | 406(6) | 20 | 23 | 23 | 100.00 | .005 | | | | | |
| | 41700 | AGRICULTURAL BUILDING | RPTL | 483 | 456 | 62,281 | 10,464 | 16.80 | 2.058 | | | | | |
| | 41720 | AGRICULTURAL DIST. (NYS,CO) | AG-MKTS L | 305 | 1,086 | 141,547 | 43,123 | 30.47 | 8.483 | | | | | |
| | 41750 | ORCHARDS OR VINEYARDS | AG-MKTS L | 305(7) | 12 | 1,224 | 137 | 11.18 | .027 | | | | | |
| | 42100 | SILOS, STORAGE TANKS, ETC. | RPTL | 483-a | 187 | 45,956 | 2,381 | 5.18 | .469 | | | | | |
| | 42120 | TEMPORARY GREENHOUSES | RPTL | 483-c | 14 | 3,359 | 64 | 1.91 | .013 | | | | | |
| | 47460 | FORESTLAND CERTIF AFTER 9/74 | RPTL | 480-a | 18 | 2,052 | 690 | 33.60 | .136 | | | | | |
| | GROUP H TOTAL | | | | 1,800 | | 57,268 | | 11.265 | | | | | |
| COUNTY TOTALS | | | | | | | | | | | | | | |
| ***** | | | | | | | | | | | | | | |
| 10,709 | | | | | | | | | | | | | | |
| 508,355 | | | | | | | | | | | | | | |

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, 2002 ASSESSMENT ROLLS

PAGE B.225

| GROUP | PROPERTY TAX EXEMPTION: CODE | DESCRIPTION | LAW REFERENCE: LAW | SECTION | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE |
|---|---------------------------------|-------------|-----------------------|---------|----------------------------|--|---|----------------------------------|--|
| NEW YORK CITY (ALL 5 BOROUGHS) | | | | | | | | | |
| GROUP A: RESIDENTIAL PROPERTY OTHER THAN MULTIPLE DWELLINGS AND NONRESIDENTIAL PROPERTY OWNED BY CERTAIN INDIVIDUALS | | | | | | | | | |
| | | | | | | | | | |
| 4110 | VETERANS - ELIGIBLE FUNDS | RPTL | 458(1) | | 25,846 | 10,839,588 | 1,112,490 | 10.26 | .558 |
| 4112 | VETERANS-WARTIME/NONCOMBAT | RPTL | 458-a | | 17,680 | 12,789,700 | 728,205 | 5.69 | .365 |
| 4113 | VETERANS-WARTIME/COMBAT | RPTL | 458-a | | 21,716 | 14,240,001 | 1,478,062 | 10.38 | .741 |
| 4114 | VETERANS-WARTIME/DISABLED | RPTL | 458-a | | 2,993 | 4,693,289 | 141,474 | 3.01 | .071 |
| 41300 | VETERANS-SERIOUSLY DISABLED | RPTL | 458(3) | | 16 | 7,403 | 7,297 | 98.57 | .004 |
| 41400 | CLERGY | RPTL | 460 | | 794 | 734,942 | 20,851 | 2.84 | .011 |
| 4180 | PERSON AGED 65 YRS OR OLDER | RPTL | 467 | | 28,779 | 12,529,247 | 3,295,193 | 26.30 | 1.653 |
| 41836 | STAR - ENHANCED | RPTL | 425 | | 87,270 | 43,345,559 | 3,334,098 | 7.69 | 1.672 |
| 41856 | STAR - BASIC | RPTL | 425 | | 436,371 | 275,329,177 | 8,725,113 | 3.17 | 4.376 |
| 41910 | DISABLED CRIME VICTIMS | RPTL | 459-b | | 1 | 206 | 9 | 4.17 | .000 |
| 4193 | PERSON W/DISABILTY & LTD INC | RPTL | 459-c | | 453 | 3,755,407 | 53,440 | 1.42 | .027 |
| 41950 | 1-2 FAMILY DWELLINGS IN NYC | RPTL | 421-b | | 13,419 | 5,184,843 | 2,441,208 | 47.08 | 1.225 |
| GROUP A TOTAL | | | | | 635,338 | | 21,337,440 | | 10.703 |
| GROUP B: PROPERTY OF NEW YORK STATE GOVERNMENT AND AGENCIES | | | | | | | | | |
| | | | | | | | | | |
| 12100 | NY STATE OWNED PROPERTY | RPTL | 404(1) | | 993 | 4,119,768 | 4,006,985 | 97.26 | 2.010 |
| 12350 | PUBLIC AUTHORITIES- VARIOUS | RPTL | 412 | | 2,700 | 10,635,101 | 10,638,060 | 100.03 | 5.336 |
| GROUP B TOTAL | | | | | 3,693 | | 14,645,045 | | 7.346 |
| GROUP C: PROPERTY OF MUNICIPAL GOVERNMENTS AND AGENCIES, SCHOOL DISTRICT, BOCES, AND SPECIAL DISTRICTS | | | | | | | | | |
| | | | | | | | | | |
| 13350 | CITY OWNED PROP (GENERALLY) | RPTL | 406(1) | | 7,096 | 62,537,854 | 62,257,753 | 99.55 | 31.227 |
| 13920 | NYC EDUCATNAL CONSTRCTN FUND | EDUC L | 468 | | 58 | 1,369,191 | 1,366,385 | 99.80 | .685 |
| 13940 | NYC CULTURAL RESOURCES TRUST | GEN MUNY L | 327 | | 13 | 39,043 | 39,043 | 100.00 | .020 |
| 13950 | NYC HEALTH & HOSPITAL CORP | MCK UCON L | 7400 | | 43 | 2,460,926 | 2,455,638 | 99.79 | 1.232 |
| GROUP C TOTAL | | | | | 7,210 | | 66,118,819 | | 33.164 |
| 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) | | 290 | 5,406,814 | 4,946,521 | 91.49 | 2.481 |
| 14200 | FOREIGN GOVT: EMBASSY | RPTL | 418 | | 201 | 525,334 | 456,812 | 86.96 | .229 |
| 14210 | FOREIGN GOVT: CONSULATE | VIENNA CON | | | 79 | 145,037 | 134,884 | 93.00 | .068 |
| 14400 | U.N. OR SIMILAR ORGANIZATION | RPTL | 416 | | 4 | 442,618 | 441,616 | 99.77 | .222 |

ASSESSED VALUES FOR NEW YORK CITY WERE EQUALIZED USING THE FOLLOWING CLASS EQUALIZATION RATES: CLASS 1 - 5.83 CLASS 2 - 37.65 CLASS 3 - 45.00 CLASS 4 - 40.69

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.226

| GROUP | PROPERTY TAX EXEMPTION: | | | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | |
|--|------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|
| | CODE | DESCRIPTION | LAW REFERENCE: | | | | | | | | | |
| NEW YORK CITY (ALL 5 BOROUGHS) | | | | | GROUP D (CONT'D) | | | | | | | |
| GROUP D: PROPERTY OF U.S. OR FOREIGN GOVERNMENTS AND AGENCIES, INTERNATIONAL OR INTERSTATE AGENCIES, AND INDIAN TRIBES | | | | | | | | | | | | |
| 14410 | U.N. DEVELOPMENT DISTRICT | MCK UCON L | 9613 | 8 | 218,834 | 200,951 | 91.83 | .101 | | | | |
| 14620 | NY&NJ PORT AUTH-AIR TERMINAL | MCK UCON L | 6635 | 36 | 9,227,837 | 9,226,894 | 99.99 | 4.628 | | | | |
| 14640 | NY&NJ PORT AUTH-BRIDGE/TUNNL | MCK UCON L | 6515 | 104 | 4,477,657 | 3,985,401 | 89.01 | 1.999 | | | | |
| GROUP D TOTAL | | | | | 722 | 19,393,079 | | 9.727 | | | | |
| GROUP E: PROPERTY OF PRIVATE COMMUNITY SERVICE ORGANIZATIONS, SOCIAL ORGANIZATIONS, AND PROFESSIONAL SOCIETIES | | | | | | | | | | | | |
| 21600 | CLERGY RESIDENCE | RPTL | 462 | 1,365 | 4,260,383 | 1,832,135 | 43.00 | .919 | | | | |
| 25110 | NONPROF ORGNZTN-RELIGIOUS | RPTL | 420-a | 6,642 | 6,939,089 | 6,484,867 | 93.45 | 3.253 | | | | |
| 25120 | NONPROF ORGNZTN-EDUCATIONAL | RPTL | 420-a | 2,022 | 7,585,848 | 7,349,874 | 96.89 | 3.687 | | | | |
| 25130 | NONPROF ORGNZTN-CHARITABLE | RPTL | 420-a | 1,725 | 2,080,624 | 2,032,697 | 97.70 | 1.020 | | | | |
| 25210 | NONPROF ORGNZTN-HOSPITAL | RPTL | 420-a | 1,250 | 8,029,365 | 7,908,290 | 98.49 | 3.967 | | | | |
| 25230 | NONPROF ORG-MORAL/MENTAL IMP | RPTL | 420-a | 196 | 488,102 | 467,734 | 95.83 | .235 | | | | |
| 2530_ | NONPROF ORGNZTN-VARIOUS USES | RPTL | 420-b | 213 | 384,935 | 354,569 | 92.11 | .178 | | | | |
| 25400 | FRATERNAL ORGANIZATION | RPTL | 428 | 9 | 35,248 | 35,118 | 99.63 | .018 | | | | |
| 25500 | NONPROFIT MEDICAL OR DENTAL | RPTL | 486 | 17 | 101,262 | 101,262 | 100.00 | .051 | | | | |
| 26000 | PRE-1902 SPECIAL EXEMPTIONS | SPECIAL ACT | | 3 | 198,553 | 198,553 | 100.00 | .100 | | | | |
| 26100 | VETERANS ORGANIZATION | RPTL | 452 | 94 | 21,559 | 20,141 | 93.42 | .010 | | | | |
| 26350 | FIRE PATROL & SALVAGE CORPS | RPTL | 468 | 3 | 1,803 | 1,803 | 100.00 | .001 | | | | |
| 26500 | NYC INST OF ARTS & SCIENCE | RPTL | 424 | 11 | 52,168 | 48,555 | 93.07 | .024 | | | | |
| 27350 | CEMETERY - PRIVATE | RPTL | 446 | 184 | 973,968 | 973,963 | 100.00 | .489 | | | | |
| 29150 | OPERA HOUSE | RPTL | 426 | 4 | 355,849 | 355,469 | 99.89 | .178 | | | | |
| 2945_ | MUSIC ACADEMY: POP > 175,000 | RPTL | 434 | 5 | 114,952 | 114,952 | 100.00 | .058 | | | | |
| 29500 | PERFORMING ARTS BUILDINGS | RPTL | 427 | 6 | 242,751 | 242,751 | 100.00 | .122 | | | | |
| 29650 | SOLDIER MONUMENT CORPORATN | RPTL | 442 | 8 | 3,270 | 3,246 | 99.27 | .002 | | | | |
| 46450 | ASSOC OF VOLUNT FIREFIGHTERS | RPTL | 464(1) | 14 | 62,938 | 2,208 | 3.51 | .001 | | | | |
| 49200 | THEATER CORP:ACT OF CONGRESS | RPTL | 432 | 1 | 1,736 | 1,736 | 100.00 | .001 | | | | |
| GROUP E TOTAL | | | | | 13,772 | 28,529,923 | | 14.310 | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | |
| 14610 | NY&NJ PORT AUTH-WORLD TRADE | MCK UCON L | 6611 | 6 | 26,485 | 26,485 | 100.00 | .013 | | | | |
| 17010 | NYC OWNED RAILROAD PROPERTY | RAP TRAN L | 103 | 339 | 11,145,923 | 11,126,832 | 99.83 | 5.581 | | | | |
| 18020 | MUNICIPAL INDUST DEVEL AGNCY | RPTL | 412-a | 686 | 2,653,390 | 2,618,471 | 98.68 | 1.313 | | | | |

TABLE B5

SUMMARY OF EXEMPTIONS, BY COUNTY, PROPERTY GROUP AND EXEMPTION CODE, 2002 ASSESSMENT ROLLS

PAGE B.227

| GROUP | PROPERTY TAX EXEMPTION: | | LAW REFERENCE: | NUMBER OF EXEMPTIONS | TOTAL EQUALIZED VALUE OF EXEMPT PCLS (000) | TOTAL EQUALIZED VALUE OF EXEMPTIONS (000) | PERCENT OF VALUE EXEMPT | PCT OF TOTAL COUNTY EXEMPT VALUE | | | | | |
|--|-------------------------------|-------------|----------------|----------------------------|--|---|----------------------------------|--|--|--|--|--|--|
| | CODE | DESCRIPTION | | | | | | | | | | | |
| NEW YORK CITY (ALL 5 BOROUGHS) | | | | | GROUP F (CONT'D) | | | | | | | | |
| GROUP F: INDUSTRIAL, COMMERCIAL, AND PUBLIC SERVICE PROPERTY | | | | | | | | | | | | | |
| 18180 | NYS URBAN DEV CORP-NON HSNG | MCK UCON L | 6272 | 78 | 3,348,052 | 3,092,228 | 92.36 | 1.551 | | | | | |
| 19950 | MUNICIPAL RAILROAD | RPTL | 456 | 2 | 10,897 | 10,897 | 100.00 | .006 | | | | | |
| 27250 | RAILROAD - AMTRAK | U S PUB L | 45-546b | 14 | 1,187,357 | 1,187,547 | 100.02 | .596 | | | | | |
| 27500 | WATERWORKS CORP IN NYC | RPTL | 485-d | 111 | 223,177 | 223,177 | 100.00 | .112 | | | | | |
| 47650 | IND/COMM-NYC I&C BOARD CERT | RPTL | 489-ddd | 93 | 320,552 | 50,321 | 15.70 | .025 | | | | | |
| 47660 | IND/COMM-NYC FINANCE CERTIF | RPTL | 489-bbbb | 4,339 | 17,243,842 | 5,819,132 | 33.75 | 2.919 | | | | | |
| 47680 | MIXED USE PROPERTIES IN NYC | RPTL | 489-bbbbb | 1 | 1,758 | 376 | 21.38 | .000 | | | | | |
| 47700 | FALLOUT SHELTER FACILITIES | RPTL | 479 | 4 | 230 | 4 | 1.82 | .000 | | | | | |
| 47900 | AIR POLLUTION CONTROL FACLTY | RPTL | 477-a | 7 | 8,297 | 195 | 2.35 | .000 | | | | | |
| 49000 | ARENA USED BY NHL & NBA: NYC | RPTL | 429 | 1 | 229,590 | 221,848 | 96.63 | .111 | | | | | |
| 49530 | INDUSTRIAL WASTE TREATMENT | RPTL | 477 | 18 | 2,011,413 | 23,923 | 1.19 | .012 | | | | | |
| GROUP F TOTAL | | | | 5,699 | 24,401,436 | | 12.239 | | | | | | |
| GROUP G: URBAN RENEWAL PROPERTY, PUBLIC HOUSING, AND PRIVATE SUBSIDIZED HOUSING (MULTIPLE DWELLINGS) | | | | | | | | | | | | | |
| 18040 | URBAN RENEWAL: MUNICPL OWNED | GEN MUNY L | 506 | 537 | 1,155,109 | 1,088,119 | 94.20 | .546 | | | | | |
| 18080 | MUNI HSNG AUTH: FED/MUNI \$ | PUB HSNG L | 52(3)&(5) | 1,255 | 5,964,983 | 5,913,330 | 99.13 | 2.966 | | | | | |
| 25800 | LOW INCOME HOUSING IN NYC | RPTL | 420-c | 277 | 396,165 | 383,125 | 96.71 | .192 | | | | | |
| 28120 | NONPROFIT HSNG-SPECIFIC USE | RPTL | 422 | 70 | 416,415 | 416,415 | 100.00 | .209 | | | | | |
| 38260 | MUNI HSNG AUTH:NYS AIDED | PUB HSNG L | 52(4)&(5) | 64 | 1,368,546 | 1,364,557 | 99.71 | .684 | | | | | |
| 4807_ | MULTIPLE DWELLINGS:IMPROVMNT | RPTL | 489 | 14,823 | 3,629,260 | 1,669,110 | 45.99 | .837 | | | | | |
| 4810_ | URBAN DEVEL ACTION AREA PROJ | GEN MUNY L | 696 | 8,691 | 504,009 | 368,329 | 73.08 | .185 | | | | | |
| 4854_ | LTD DIVIDND HSNG CO:UDC SUB | P H FI L | 93,97,556 | 11 | 123,623 | 98,349 | 79.56 | .049 | | | | | |
| 4865_ | LTD PROFIT HSNG CO:VARIOUS | P H FI L | 33,556,654-a | 353 | 6,172,985 | 6,032,012 | 97.72 | 3.026 | | | | | |
| 4866_ | HOUSNG DEVEL FUND CO:UDC | P H FI L | 577,654-a | 264 | 1,107,638 | 1,094,275 | 98.79 | .549 | | | | | |
| 4867_ | REDEVELOP HSNG CO:FIRST EX | P H FI L | 125 & 127 | 398 | 1,563,383 | 1,388,954 | 88.84 | .697 | | | | | |
| 48743 | LOW-INCM TURNKY/ENHCED HSNG | P H FI L | 1106-h | 1,023 | 609,787 | 324,483 | 53.21 | .163 | | | | | |
| 48800 | NEW MULTIPLE DWELLINGS: NYC | RPTL | 421-a | 20,132 | 5,488,215 | 4,277,202 | 77.93 | 2.145 | | | | | |
| 48820 | MULTI DWELLING: NYC CONVRNSNS | RPTL | 421-g | 101 | 770,452 | 525,197 | 68.17 | .263 | | | | | |
| GROUP G TOTAL | | | | 47,999 | 24,943,457 | | 12.511 | | | | | | |
| CITY TOTALS | | | | | 714,433 | 199,369,199 | | | | | | | |

