



Steuben County Real Property Tax Service Agency

3 East Pulteney Square, Bath, New York 14810

Phone: (607) 664-2373 Fax: (607) 664-2168

Larry Roach, Director

Email: LRoach@SteubenCountyNY.gov

TO: School District Business Managers

DATE: March 17, 2025

FROM: Larry Roach, Director

RE: Exemption Impact Reports

RPTL495 requires that an Exemption Impact Report be annexed to any tentative or preliminary budget and shall become part of the final budget. The report is designed to show how much of the total assessed value on the final assessment roll or rolls used in the budgetary process are exempt from taxation. This report does not include payments in lieu of taxes or other payments for municipal services.

Attached is a copy of the exemption impact detail report showing the exemptions within each assessing unit and a summary of the totals by exemption within the school district. Please note that since 2025 assessment rolls will not be finalized until after the school budgets are adopted, the reports are based on the 2024 final assessment roll.

If you have any questions, please feel free to call.

Equalized Total Assessed Value 342,672,776

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	211,700	0.06
13100	CO - GENERALLY	RPTL 406(1)	2	463,847	0.14
13500	TOWN - GENERALLY	RPTL 406(1)	11	1,484,433	0.43
13510	TOWN - CEMETERY LAND	RPTL 446	24	148,578	0.04
13650	VG - GENERALLY	RPTL 406(1)	15	1,197,900	0.35
13660	VG - CEMETERY LAND	RPTL 446	1	16,500	0.00
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	6,000	0.00
13800	SCHOOL DISTRICT	RPTL 408	5	17,250,000	5.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	61,300	0.02
18030	IDA PILOTS	RPTL 412-a	3	5,355,873	1.56
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	232,900	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	2,412,359	0.70
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	607,647	0.18
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	100,000	0.03
26100	VETERANS ORGANIZATION	RPTL 452	1	69,900	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	391,765	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	1,176	0.00
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	1	200	0.00
41400	CLERGY	RPTL 460	2	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	17	1,037,831	0.30
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	238	17,433,441	5.09
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	113	4,576,515	1.34
41800	PERSONS AGE 65 OR OVER	RPTL 467	19	839,316	0.24
41805	PERSONS AGE 65 OR OVER	RPTL 467	27	1,286,107	0.38
41834	ENHANCED STAR	RPTL 425	315	26,400,454	7.70
41854	BASIC STAR	RPTL 425	389	13,152,611	3.84
41864	Basic STAR (land belongs to ot	RPTL 425	4	67,229	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	29,062	0.01
42120	GREENHOUSES	RPTL 483-c	1	160,000	0.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	5	19,560	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	17	1,488,799	0.43

Equalized Total Assessed Value 342,672,776

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	54,370	0.02
Total Exemptions Exclusive of System Exemptions:			1,252	96,560,373	28.18
Total System Exemptions:			0	0	0.00
Totals:			1,252	96,560,373	28.18

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	8	170,100	0.31
13500	TOWN - GENERALLY	RPTL 406(1)	4	331,700	0.61
13510	TOWN - CEMETERY LAND	RPTL 446	1	3,500	0.01
13650	VG - GENERALLY	RPTL 406(1)	15	1,197,900	2.19
13800	SCHOOL DISTRICT	RPTL 408	4	17,248,200	31.60
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	32,400	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	114,400	0.21
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	807,100	1.48
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	100,000	0.18
26100	VETERANS ORGANIZATION	RPTL 452	1	69,900	0.13
41400	CLERGY	RPTL 460	2	3,000	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	1	4,600	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	8	143,979	0.26
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	62,780	0.12
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	281,800	0.52
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	69,000	0.13
41834	ENHANCED STAR	RPTL 425	75	6,135,100	11.24
41854	BASIC STAR	RPTL 425	89	3,011,840	5.52
41864	Basic STAR (land belongs to ot	RPTL 425	1	16,900	0.03
Total Exemptions Exclusive of System Exemptions:			233	29,804,199	54.60
Total System Exemptions:			0	0	0.00
Totals:			233	29,804,199	54.60

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 124,821,259

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	41,600	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	4	238,733	0.19
13510	TOWN - CEMETERY LAND	RPTL 446	4	47,200	0.04
13660	VG - CEMETERY LAND	RPTL 446	1	16,500	0.01
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	6,000	0.00
13800	SCHOOL DISTRICT	RPTL 408	1	1,800	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	28,900	0.02
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	118,500	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	995,000	0.80
29700	PROP WITHDRAWN FROM FORECLOSUR	RPTL 1138	1	200	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	483,100	0.39
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	75	5,286,926	4.24
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	52	1,746,661	1.40
41800	PERSONS AGE 65 OR OVER	RPTL 467	10	486,321	0.39
41805	PERSONS AGE 65 OR OVER	RPTL 467	8	345,562	0.28
41834	ENHANCED STAR	RPTL 425	106	8,692,069	6.96
41854	BASIC STAR	RPTL 425	130	4,421,160	3.54
41864	Basic STAR (land belongs to ot	RPTL 425	2	16,800	0.01
42120	GREENHOUSES	RPTL 483-c	1	160,000	0.13
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	196,099	0.16
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	54,370	0.04
Total Exemptions Exclusive of System Exemptions:			412	23,383,501	18.73
Total System Exemptions:			0	0	0.00
Totals:			412	23,383,501	18.73

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 3,549,106

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	1	900	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	5	474,842	13.38
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	17,321	0.49
41834	ENHANCED STAR	RPTL 425	2	168,000	4.73
41854	BASIC STAR	RPTL 425	2	60,000	1.69
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	24,300	0.68
Total Exemptions Exclusive of System Exemptions:			13	745,363	21.00
Total System Exemptions:			0	0	0.00
Totals:			13	745,363	21.00

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 16,597,530

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	1	6,190	0.04
18030	IDA PILOTS	RPTL 412-a	3	5,355,873	32.27
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	17	566,871	3.42
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	96,338	0.58
41834	ENHANCED STAR	RPTL 425	7	612,286	3.69
41854	BASIC STAR	RPTL 425	11	345,719	2.08
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	4,762	0.03
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	698	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	51,716	0.31
Total Exemptions Exclusive of System Exemptions:			44	7,040,453	42.42
Total System Exemptions:			0	0	0.00
Totals:			44	7,040,453	42.42

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 14,324,110

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	2	32,600	0.23
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	321,700	2.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	14	1,392,776	9.72
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	298,897	2.09
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	107,250	0.75
41834	ENHANCED STAR	RPTL 425	10	813,450	5.68
41854	BASIC STAR	RPTL 425	18	601,020	4.20
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	17,282	0.12
Total Exemptions Exclusive of System Exemptions:			58	3,584,975	25.03
Total System Exemptions:			0	0	0.00
Totals:			58	3,584,975	25.03

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 72,830,681

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	445,647	0.61
13500	TOWN - GENERALLY	RPTL 406(1)	3	914,000	1.25
13510	TOWN - CEMETERY LAND	RPTL 446	9	32,588	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	287,059	0.39
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	607,647	0.83
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	391,765	0.54
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	1,176	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	153,531	0.21
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	74	5,514,783	7.57
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	416,683	0.57
41805	PERSONS AGE 65 OR OVER	RPTL 467	11	480,117	0.66
41834	ENHANCED STAR	RPTL 425	71	5,992,444	8.23
41854	BASIC STAR	RPTL 425	81	2,711,732	3.72
41864	Basic STAR (land belongs to ot	RPTL 425	1	33,529	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	8	663,252	0.91
Total Exemptions Exclusive of System Exemptions:			284	18,645,953	25.60
Total System Exemptions:			0	0	0.00
Totals:			284	18,645,953	25.60

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 13,083,772

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	2	7,300	0.06
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	1,041,053	7.96
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	479,446	3.66
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	29,565	0.23
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	68,640	0.52
41834	ENHANCED STAR	RPTL 425	6	515,915	3.94
41854	BASIC STAR	RPTL 425	12	431,040	3.29
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	1,580	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	231,998	1.77
Total Exemptions Exclusive of System Exemptions:			37	2,806,537	21.45
Total System Exemptions:			0	0	0.00
Totals:			37	2,806,537	21.45

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 42,877,963

School District - 462201 Avoca CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	1	18,200	0.04
13510	TOWN - CEMETERY LAND	RPTL 446	4	18,300	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	6	396,600	0.92
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	39	3,012,211	7.03
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	28	1,458,389	3.40
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	41,630	0.10
41805	PERSONS AGE 65 OR OVER	RPTL 467	4	215,538	0.50
41834	ENHANCED STAR	RPTL 425	38	3,471,190	8.10
41854	BASIC STAR	RPTL 425	46	1,570,100	3.66
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	345,734	0.81
Total Exemptions Exclusive of System Exemptions:			171	10,549,392	24.60
Total System Exemptions:			0	0	0.00
Totals:			171	10,549,392	24.60

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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