



Steuben County Real Property Tax Service Agency

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Wendy Jordan, CCD, Director

Email: WJordan@SteubenCountyNY.gov

TO: School District Business Managers

DATE: March 7, 2024

FROM: Wendy Jordan, 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 2024 assessment rolls will not be finalized until after the school budgets are adopted, the reports are based on the 2023 final assessment roll.

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

Equalized Total Assessed Value 309,992,535

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	201,292	0.06
13100	CO - GENERALLY	RPTL 406(1)	2	416,993	0.13
13500	TOWN - GENERALLY	RPTL 406(1)	12	1,441,427	0.46
13510	TOWN - CEMETERY LAND	RPTL 446	24	135,722	0.04
13650	VG - GENERALLY	RPTL 406(1)	15	1,307,060	0.42
13660	VG - CEMETERY LAND	RPTL 446	1	16,824	0.01
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	5,647	0.00
13800	SCHOOL DISTRICT	RPTL 408	5	20,198,941	6.52
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	3	60,471	0.02
18030	IDA PILOTS	RPTL 412-a	3	5,112,425	1.65
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	190,589	0.06
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	16	2,558,885	0.83
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	543,684	0.18
26100	VETERANS ORGANIZATION	RPTL 452	1	82,235	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	350,526	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	1,053	0.00
29700	PROP WITHDRAWN FROM FORECLOS	RPTL 1138	1	118	0.00
41400	CLERGY	RPTL 460	1	1,765	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	18	1,083,414	0.35
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	235	16,632,693	5.37
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	107	4,354,366	1.40
41800	PERSONS AGE 65 OR OVER	RPTL 467	23	837,573	0.27
41805	PERSONS AGE 65 OR OVER	RPTL 467	26	1,169,392	0.38
41834	ENHANCED STAR	RPTL 425	314	24,051,946	7.76
41854	BASIC STAR	RPTL 425	423	13,878,314	4.48
41864	Basic STAR (land belongs to ot	RPTL 425	4	71,226	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	3	28,845	0.01
42120	GREENHOUSES	RPTL 483-c	1	184,706	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	26,930	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	17	1,394,654	0.45

Equalized Total Assessed Value 309,992,535

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	3	68,464	0.02
Total Exemptions Exclusive of System Exemptions:			1,277	96,408,180	31.10
Total System Exemptions:			0	0	0.00
Totals:			1,277	96,408,180	31.10

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 53,266,139

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	162,940	0.31
13500	TOWN - GENERALLY	RPTL 406(1)	4	350,942	0.66
13510	TOWN - CEMETERY LAND	RPTL 446	1	2,471	0.00
13650	VG - GENERALLY	RPTL 406(1)	15	1,307,060	2.45
13800	SCHOOL DISTRICT	RPTL 408	4	20,196,823	37.92
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	32,000	0.06
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	94,118	0.18
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	866,589	1.63
26100	VETERANS ORGANIZATION	RPTL 452	1	82,235	0.15
41400	CLERGY	RPTL 460	1	1,765	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	5,412	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	7	157,277	0.30
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	74,751	0.14
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	232,236	0.44
41805	PERSONS AGE 65 OR OVER	RPTL 467	1	45,294	0.09
41834	ENHANCED STAR	RPTL 425	74	5,420,786	10.18
41854	BASIC STAR	RPTL 425	100	3,295,960	6.19
41864	Basic STAR (land belongs to ot	RPTL 425	1	19,882	0.04
Total Exemptions Exclusive of System Exemptions:			240	32,348,541	60.73
Total System Exemptions:			0	0	0.00
Totals:			240	32,348,541	60.73

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 109,977,636

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	38,352	0.03
13500	TOWN - GENERALLY	RPTL 406(1)	4	260,274	0.24
13510	TOWN - CEMETERY LAND	RPTL 446	4	39,412	0.04
13660	VG - CEMETERY LAND	RPTL 446	1	16,824	0.02
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	5,647	0.01
13800	SCHOOL DISTRICT	RPTL 408	1	2,118	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	28,471	0.03
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	96,471	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	1,112,824	1.01
29700	PROP WITHDRAWN FROM FORECLOSUR	RPTL 1138	1	118	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	516,001	0.47
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	73	5,488,882	4.99
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	47	1,685,538	1.53
41800	PERSONS AGE 65 OR OVER	RPTL 467	13	482,205	0.44
41805	PERSONS AGE 65 OR OVER	RPTL 467	7	275,165	0.25
41834	ENHANCED STAR	RPTL 425	105	8,003,704	7.28
41854	BASIC STAR	RPTL 425	142	4,745,119	4.31
41864	Basic STAR (land belongs to ot	RPTL 425	2	19,765	0.02
42120	GREENHOUSES	RPTL 483-c	1	184,706	0.17
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	180,626	0.16
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	3	68,464	0.06
Total Exemptions Exclusive of System Exemptions:			419	23,250,686	21.14
Total System Exemptions:			0	0	0.00
Totals:			419	23,250,686	21.14

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 3,447,247

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	478,152	13.87
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	17,431	0.51
41834	ENHANCED STAR	RPTL 425	1	88,260	2.56
41854	BASIC STAR	RPTL 425	3	97,590	2.83
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	24,300	0.70
Total Exemptions Exclusive of System Exemptions:			13	706,633	20.50
Total System Exemptions:			0	0	0.00
Totals:			13	706,633	20.50

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 15,847,258

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	5,909	0.04
18030	IDA PILOTS	RPTL 412-a	3	5,112,425	32.26
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	18	511,181	3.23
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	86,080	0.54
41834	ENHANCED STAR	RPTL 425	7	613,273	3.87
41854	BASIC STAR	RPTL 425	12	392,724	2.48
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	4,545	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	49,365	0.31
Total Exemptions Exclusive of System Exemptions:			45	6,775,502	42.76
Total System Exemptions:			0	0	0.00
Totals:			45	6,775,502	42.76

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

Equalized Total Assessed Value 14,268,032

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	1,401,133	9.82
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	301,266	2.11
41805	PERSONS AGE 65 OR OVER	RPTL 467	2	107,250	0.75
41834	ENHANCED STAR	RPTL 425	11	975,250	6.84
41854	BASIC STAR	RPTL 425	19	712,880	5.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	26,886	0.19
Total Exemptions Exclusive of System Exemptions:			60	3,878,965	27.19
Total System Exemptions:			0	0	0.00
Totals:			60	3,878,965	27.19

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 64,952,385

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	398,737	0.61
13500	TOWN - GENERALLY	RPTL 406(1)	4	830,211	1.28
13510	TOWN - CEMETERY LAND	RPTL 446	9	29,158	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	256,842	0.40
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	543,684	0.84
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	350,526	0.54
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	1,053	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	7	204,210	0.31
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	72	4,825,980	7.43
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	15	372,154	0.57
41805	PERSONS AGE 65 OR OVER	RPTL 467	11	516,178	0.79
41834	ENHANCED STAR	RPTL 425	70	5,329,911	8.21
41854	BASIC STAR	RPTL 425	88	2,773,689	4.27
41864	Basic STAR (land belongs to ot	RPTL 425	1	31,579	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	8	593,438	0.91
Total Exemptions Exclusive of System Exemptions:			290	17,057,350	26.26
Total System Exemptions:			0	0	0.00
Totals:			290	17,057,350	26.26

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

Equalized Total Assessed Value 10,771,875

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	8,295	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	618,484	5.74
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	292,809	2.72
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	24,760	0.23
41834	ENHANCED STAR	RPTL 425	7	549,829	5.10
41854	BASIC STAR	RPTL 425	12	394,089	3.66
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	44	0.00
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	199,666	1.85
Total Exemptions Exclusive of System Exemptions:			35	2,087,976	19.38
Total System Exemptions:			0	0	0.00
Totals:			35	2,087,976	19.38

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 37,461,963

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	18,256	0.05
13510	TOWN - CEMETERY LAND	RPTL 446	4	16,977	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	930	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	357,791	0.96
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	40	3,151,604	8.41
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	28	1,524,337	4.07
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	98,372	0.26
41805	PERSONS AGE 65 OR OVER	RPTL 467	5	225,505	0.60
41834	ENHANCED STAR	RPTL 425	39	3,070,933	8.20
41854	BASIC STAR	RPTL 425	47	1,466,263	3.91
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	371,559	0.99
Total Exemptions Exclusive of System Exemptions:			175	10,302,527	27.50
Total System Exemptions:			0	0	0.00
Totals:			175	10,302,527	27.50

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: _____