

# LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

Chapter 258 of the Laws of 2008 created Section 495 to the Real Property Tax law which requires counties, cities, towns, villages and school districts to attach a real property exemption report to their tentative budgets. This measure took effect on October 8, 2008 and applies to budgets for fiscal years commencing on and after that date.

The exemption report is required to show how much of the total assessed value on the final assessment roll used in the budgetary process is exempt from taxation. This information provides taxpayers, policy makers and the general public with greater transparency on property tax exemptions and their effect on the overall property taxes.

Exemptions are reductions in property taxes granted to certain groups of property owners (e.g. non-profits, seniors and veterans) which are offset with increases in property taxes on remaining taxpayers. The law requires exemption reports to include the following:

- Every type of exemption granted by the taxing authority and the cumulative impact of each type of exemption.
- The cumulative amount expected to be received from recipients of each type of exemption as payments in lieu of taxes or other payments for municipal services.
- The cumulative impact of all exemption granted.

The information contained in this section is the Local Government Exemption Impact Report for Albany County as of October 2013. The number of exemptions for the County total 24,423 and represents \$10,707,754,506 in Equalized Value of Exemptions. This amount represents 32.09% of the equalized total assessed value of \$33,371,771,511. The 2014 Executive Budget anticipates \$1,600,000 in payment in lieu of taxes (PILOTs) which are included as revenue in the Division of Finance's 2014 Executive Budget.

Equalized Total Assessed Value 33,371,771,511

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	380	3,976,351,910	11.92
12200	NYS TEACHERS RETIREMENT SYSTEM	RPTL 404(3)	6	31,031,490	0.09
12350	PUBLIC AUTHORITY - STATE	RPTL 412	3	54,476,054	0.16
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	27	32,616,674	0.10
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	3	8,524,483	0.03
12380	CENTRAL N Y REGIONAL TRANSP AUTH	RPTL 412	50	9,466,297	0.03
13100	CO - GENERALLY	RPTL 406(1)	339	517,843,160	1.55
13110	CO - CEMETERY LAND	RPTL 446	8	44,706,114	0.13
13350	CITY - GENERALLY	RPTL 406(1)	771	358,024,718	1.07
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	10,400	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	5,277,865	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	563	221,156,843	0.66
13510	TOWN - CEMETERY LAND	RPTL 446	10	163,146	0.00
13650	VG - GENERALLY	RPTL 406(1)	134	43,166,666	0.13
13800	SCHOOL DISTRICT	RPTL 408	119	511,200,368	1.53
13850	BOCES	RPTL 408	2	18,243,132	0.05
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	10	12,516,891	0.04
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	15	3,305,613	0.01
13970	REGIONAL OTB CORPORATION	RACING L 513	1	3,133,113	0.01
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	116	95,306,755	0.29
14100	USA - GENERALLY	RPTL 400(1)	40	541,047,840	1.62
14110	USA - SPECIFIED USES	STATE L 54	11	31,363,533	0.09
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	114	405,372,331	1.21
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	204	336,289,500	1.01
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	82	1,798,496	0.01
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	8	49,594,913	0.15
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	33,788,381	0.10
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	43	16,672,159	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	598	399,294,596	1.20
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	312	567,529,391	1.70
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	177	66,137,009	0.20
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	75	640,603,149	1.92
25220	NONPROF CORP-CEMETERY	RPTL 420(1)(a)	1	5,693,950	0.02

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25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	569	166,809,347	0.50
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	126	52,664,916	0.16
25400	FRATERNAL ORGANIZATION	RPTL 428	4	2,219,501	0.01
26050	AGRICULTURAL SOCIETY	RPTL 450	14	2,846,357	0.01
26100	VETERANS ORGANIZATION	RPTL 452	25	6,568,877	0.02
26250	HISTORICAL SOCIETY	RPTL 444	6	1,408,250	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	71	43,094,713	0.13
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	84	66,726,311	0.20
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	4	2,238,497	0.01
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	16,737,366	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	27,593,000	0.08
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	23	203,619,171	0.61
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	23	7,127,687	0.02
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	308,955	0.00
29150	OPERA HOUSE	RPTL 426	1	1,515,179	0.00
29350	TRUSTEES - HOSP, LIB, PLAYGROUND	RPTL 438	21	15,071,870	0.05
32252	NYS OWNED REFORESTATION LAND	RPTL 534	19	5,908,154	0.02
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	21	807,850	0.00
33750	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	535,714	0.00
41001	VETERANS EXEMPTION INCR/DECR IN	RPTL 458(5)	1,411	121,848,900	0.37
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	55	3,855,499	0.01
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	160	13,564,446	0.04
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3,714	97,313,703	0.29
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,055	24,265,862	0.07
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2,871	123,631,965	0.37
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,131	43,428,353	0.13
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	734	29,503,106	0.09
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	183	6,068,166	0.02
41161	COLD WAR VETERANS (15%)	RPTL 458-b	494	7,799,982	0.02
41162	COLD WAR VETERANS (15%)	RPTL 458-b	11	131,803	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	41	884,052	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	24,328	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	8	2,411,807	0.01

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41400	CLERGY	RPTL 460	81	302,633	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	1	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	73	4,694,094	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	634	26,280,775	0.08
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	99	18,188,648	0.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	4,789	274,168,226	0.82
41801	PERSONS AGE 65 OR OVER	RPTL 467	508	23,962,160	0.07
41802	PERSONS AGE 65 OR OVER	RPTL 467	36	1,210,456	0.00
41805	PERSONS AGE 65 OR OVER	RPTL 467	35	2,099,610	0.01
41900	PHYSICALLY DISABLED	RPTL 459	6	148,500	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	280	16,861,277	0.05
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	28	1,625,163	0.00
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	9	545,258	0.00
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	60	6,971,096	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	7	71,103	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	4	235,094	0.00
44110	FIRST-TIME HOMEBUYERS - NEW CONSTRUC	RPTL 457	10	450,875	0.00
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL 464(1)	1	105,870	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	27	20,646,923	0.06
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	11	447,091	0.00
47590	MIXED-USE PROPERTIES IN CERTAIN CITIES	RPTL 485-a	22	7,014,769	0.02
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	9	3,025,227	0.01
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	9	5,181,960	0.02
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	49	29,429,443	0.09
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	9	2,796,905	0.01
47670	PROPERTY IMPRVMT IN EMPIRE ZONE	RPTL 485-e	37	76,578,370	0.23
47700	FALLOUT SHELTER FACILITY	RPTL 479	1	3,261	0.00
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	9,509,231	0.03
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	2	6,422,918	0.02
48690	REDEVELOPMENT CO - PHASE OUT	RPTL 423	2	11,603,571	0.03
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	10	282,318	0.00
49510	RESIDENT ENERGY CONSERV IMPROVMT	RPTL 487-a	11	153,226	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	4	2,651,061	0.01

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50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	6,145,414	0.02
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,622,581	0.00
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	428	6,075,772	0.02
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>23,987</b>	<b>10,693,910,739</b>	<b>32.04</b>
<b>Total System Exemptions:</b>			<b>436</b>	<b>13,843,767</b>	<b>0.04</b>
<b>Totals:</b>			<b>24,423</b>	<b>10,707,754,506</b>	<b>32.09</b>

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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.

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