

NYS - Real Property System
 County of Columbia
 Town of ANCRAM
 SWIS Code - 102000

Assessor's Report - 2021 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 2/18/2022 11:45:05
 Total Assessed Value 2,340,770
 Uniform Percentage 88.00

Equalized Total Assessed Value 2,659,966

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41854	BASIC STAR 1999-2000	RPTL 425	1	33,659	1.27
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	264,318	9.94
Total Exemptions Exclusive of System Exemptions:			1	33,659	1.27
Total System Exemptions:			1	264,318	9.94
Totals:			2	297,977	11.20

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: _____

NYS - Real Property System
 County of Columbia
 Town of CLERMONT
 SWIS Code - 103000

Assessor's Report - 2021 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 2/18/2022 11:45:05
 Total Assessed Value 142,163,013
 Uniform Percentage 92.00

Equalized Total Assessed Value 154,525,014

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RP TL 404(1)	7	4,267,934	2.76
13100	CO - GENERALLY	RP TL 406(1)	1	146,739	0.09
13500	TOWN - GENERALLY	RP TL 406(1)	1	25,000	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RP TL 420-a	2	10,655,217	6.90
25210	NONPROF CORP - HOSPITAL	RP TL 420-a	4	1,791,304	1.16
26400	INC VOLUNTEER FIRE CO OR DEPT	RP TL 464(2)	1	875,435	0.57
27350	PRIVATELY OWNED CEMETERY LAND	RP TL 446	2	148,913	0.10
41120	ALT VET EX-WAR PERIOD-NON-COMB	RP TL 458-a	13	82,238	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RP TL 458-a	13	137,059	0.09
41140	ALT VET EX-WAR PERIOD-DISABILI	RP TL 458-a	3	63,261	0.04
41700	AGRICULTURAL BUILDING	RP TL 483	2	145,652	0.09
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	48	5,486,536	3.55
41800	PERSONS AGE 65 OR OVER	RP TL 467	7	608,890	0.39
41804	PERSONS AGE 65 OR OVER	RP TL 467	5	321,911	0.21
41834	ENHANCED STAR	RP TL 425	43	3,317,913	2.15
41854	BASIC STAR 1999-2000	RP TL 425	109	3,652,699	2.36
42130	FARM OR FOOD PROCESSING LABOR	RP TL 483-d	1	93,478	0.06
47460	FOREST LAND CERTD AFTER 8/74	RP TL 480-a	1	139,130	0.09
49500	SOLAR OR WIND ENERGY SYSTEM	RP TL 487	1	273,376	0.18

Total Exemptions Exclusive of System Exemptions: 264 32,232,685 20.86
 Total System Exemptions: 0 0 0.00
 Totals: 264 32,232,685 20.86

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 130,314,402

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	8,081,838	6.20
13500	TOWN - GENERALLY	RPTL 406(1)	1	432,432	0.33
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	13	78,338	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	7	70,301	0.05
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	63,145	0.05
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	336,562	0.26
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	25	3,276,503	2.51
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	730,602	0.56
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	114,664	0.09
41834	ENHANCED STAR	RPTL 425	41	3,063,334	2.35
41854	BASIC STAR 1999-2000	RPTL 425	71	2,266,604	1.74
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	8	856,683	0.66
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	486,486	0.37

Total Exemptions Exclusive of System Exemptions: 186

Total System Exemptions: 3

Totals: 189

Total Equalized Value of Exemptions: 19,371,006
 Total Assessed Value: 486,486
 Total Exemptions: 19,857,492
 Percent of Value Exempted: 14.86
 Total Assessed Value: 15.24

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: _____

NYS - Real Property System
 County of Columbia
 Town of GERMANTOWN
 SWIS Code - 103600

Assessor's Report - 2021 - Prior Year File
 \$495 Exemption Impact Report
 School Detail Report

RPS221/04/L001
 Date/Time - 2/18/2022 11:45:05
 Total Assessed Value 396,475,395
 Uniform Percentage 100.00

Equalized Total Assessed Value 396,475,395

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	1	53,000	0.01
13100	CO - GENERALLY	RPTL 406(1)	1	89,500	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	18	2,623,300	0.66
18080	MUN HSNB AUTH-FEDERAL/MUN AIDE	PUB HSNB L 52(3)&(5)	1	2,500,000	0.63
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	3	2,025,000	0.51
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	5	16,305,000	4.11
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	1,061,550	0.27
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	650,000	0.16
26100	VETERANS ORGANIZATION	RPTL 452	1	425,000	0.11
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	495,000	0.12
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	73,000	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	43	258,000	0.07
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	39	390,000	0.10
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	20,000	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	6	107,811	0.03
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	20,000	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	44	9,292,387	2.34
41800	PERSONS AGE 65 OR OVER	RPTL 467	26	3,149,534	0.79
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	198,406	0.05
41834	ENHANCED STAR	RPTL 425	126	10,426,263	2.63
41854	BASIC STAR 1999-2000	RPTL 425	284	10,076,500	2.54
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	1,210,800	0.31

Equalized Total Assessed Value 396,475,395

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	41,000	0.01
Total Exemptions Exclusive of System Exemptions:					
			615	61,450,051	15.50
Total System Exemptions:					
			1	41,000	0.01
Totals:					
			616	61,491,051	15.51

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: _____

NYS - Real Property System
 County of Columbia
 Town of LIVINGSTON
 SWIS Code - 104600

Assessor's Report - 2021 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/04/L001
 Date/Time - 2/18/2022 11:45:05
 Total Assessed Value 146,774,570
 Uniform Percentage 72.00

Equalized Total Assessed Value 203,853,569

School District - 103602 Germantown

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	143,178	0.07
13500	TOWN - GENERALLY	RPTL 406(1)	1	184,356	0.09
14110	USA - SPECIFIED USES	STATE L 54	1	1,011,311	0.50
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	181,711	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	7	1,949,094	0.96
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	190,400	0.09
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	16	100,000	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	13	135,421	0.07
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	20,834	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	4	80,368	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	4	1,159,894	0.57
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	82	19,739,546	9.68
41800	PERSONS AGE 65 OR OVER	RPTL 467	12	1,257,583	0.62
41804	PERSONS AGE 65 OR OVER	RPTL 467	8	436,239	0.21
41834	ENHANCED STAR	RPTL 425	70	5,289,774	2.59
41854	BASIC STAR 1999-2000	RPTL 425	148	5,528,650	2.71
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	1	46,894	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	6	1,119,239	0.55
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	103,015	0.05

Total Exemptions Exclusive of System Exemptions: 381 38,677,507 18.97
 Total System Exemptions: 0 0 0.00
 Totals: 381 38,677,507 18.97

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 - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	1,834,700	4.15
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	18,000	0.04
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	10,000	0.02
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	13,195	0.03
41400	CLERGY	RPTL 460	1	1,500	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	2	208,338	0.47
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	87,500	0.20
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	105,155	0.24
41834	ENHANCED STAR	RPTL 425	10	749,100	1.70
41854	BASIC STAR 1999-2000	RPTL 425	18	572,220	1.30
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	410,084	0.93

Total Exemptions Exclusive of System Exemptions: 43 4,009,792 9.08

Total System Exemptions: 0 0 0.00

Totals: 43 4,009,792 9.08

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 931,999,518

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	14	14,237,472	1.53
13100	CO - GENERALLY	RPTL 406(1)	3	379,417	0.04
13500	TOWN - GENERALLY	RPTL 406(1)	21	3,265,088	0.35
14110	USA - SPECIFIED USES	STATE L 54	1	1,011,311	0.11
18080	MUN HSG AUTH-FEDERAL/MUN AIDE	PUB HSGNG L 52(3)&(5)	1	2,500,000	0.27
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	181,711	0.02
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	12	14,629,311	1.57
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	5	16,305,000	1.75
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	4	1,791,304	0.19
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	4	1,061,550	0.11
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	650,000	0.07
26100	VETERANS ORGANIZATION	RPTL 452	1	425,000	0.05
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	1,370,435	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	412,313	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	88	536,576	0.06
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	73	742,781	0.08
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	40,834	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	18	327,780	0.04
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	20,000	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	1	0	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	9	1,642,108	0.18
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	201	38,003,310	4.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	52	5,834,109	0.63
41804	PERSONS AGE 65 OR OVER	RPTL 467	20	1,176,375	0.13
41834	ENHANCED STAR	RPTL 425	290	22,846,384	2.45
41854	BASIC STAR 1999-2000	RPTL 425	631	22,130,332	2.37
42130	FARM OR FOOD PROCESSING LABOR	RPTL 483-d	2	140,372	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	19	3,735,936	0.40
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	376,391	0.04

Equalized Total Assessed Value 931,999,518

School District - 103602 Germantown

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	791,804	0.08
Total Exemptions Exclusive of System Exemptions:					
			1,490	155,774,700	16.71
Total System Exemptions:					
			5	791,804	0.08
Totals:					
			1,495	156,566,504	16.80

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: _____



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES

INSTRUCTIONS FOR APPLICATION FOR
LOCAL GOVERNMENT EXEMPTION IMPACT REPORT
(Real Property Tax Law Section 495)

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report. The measure is effective October 5, 2008 and applies to budgets for fiscal years commencing on and after that date.

Notice of the report is required to be included in any notice of the preparation of the budget otherwise required by law. Also, the report is required to be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. In addition to being attached to the tentative/preliminary budget, the report also will be part of the final budget.

The exemption report is required to show how much of the total assessed value on the final assessment roll used in that budgetary process is exempt from taxation. (Due to the timing of school district budgeting, school districts may need to use the latest final assessment roll). The law requires exemption reports to include:

- Every type of exemption granted by the taxing authority, and the cumulative impact of each type of exemption (in either dollar amount of assessed value or as a percentage of the total assessed value on the roll);
- 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; and
- The cumulative impact of all exemptions granted.

Exemption categories that are less than one percent of the value of the entire roll can be grouped together as one category and labeled as "other" or some other appropriate title.

More information -- including questions and answers, the law itself and a sample report -- is available online: <http://www.tax.ny.gov/research/property/exempt/exemptionreporting.htm>.

The following instructions correspond to the information requested on the RP-495 and RP-495 PILOT forms.

Date – Date report prepared

Taxing Jurisdiction – Name of county, city, town, village or school district

Fiscal Year Beginning – The year in which the fiscal year begins (e.g., if the report applies to a municipal budget for the fiscal year beginning January 1, 2009, enter "2009")

Total Equalized Value in Taxing Jurisdiction –

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the total assessed value of all parcels divided by the level of assessment of the municipality on the assessment roll.
- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** - the total equalized value is the sum of the total equalized values of the municipal segments thereof. For each municipal segment, the total equalized value is the total assessed value of all parcels in the segment divided by the level of assessment of the municipality on the latest assessment roll.

Exemption Code – The 5-digit code that identifies the type of exemption. These codes are issued by the Office of Real Property Tax Services and are available online:

http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The exemptions for each parcel are identified by these 5-digit codes on the assessment roll.

Exemption Description – Title of the exemption (e.g. Enhanced STAR, Senior Citizens, State-owned, County-owned, Industrial Development, Farm Building, etc.) are also available from

http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The description can also be the exemption title used on tax bills.

Statutory Authority – The section of the law authorizing the exemption. This can also be found online

http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm.

Number of Exemptions – The total count of parcels receiving this exemption in the taxing jurisdiction

Total Equalized Value –

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.
- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** – the sum of total equalized exempt value of each municipal segment for each individual exemption code. For each municipal segment, the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.

Percentage of Value Exempted – The total equalized value in Column E divided by the Total Equalized Value in the Taxing Jurisdiction listed above.

Amount, if Any, Attributed to Payments in Lieu of Taxes (PILOTs) – The total amount of all PILOTs, as listed on the RP-495-PILOT. Taxing jurisdictions without PILOTs will enter "0" and not complete the RP-495-PILOT.

RP-495-PILOT – Each PILOT agreement is listed under one or more exemptions. Similar to the RP-495, the code(s) for each PILOT is listed with accompanying information, as described above. No equalization is necessary because the PILOTs are made in actual dollar amounts.