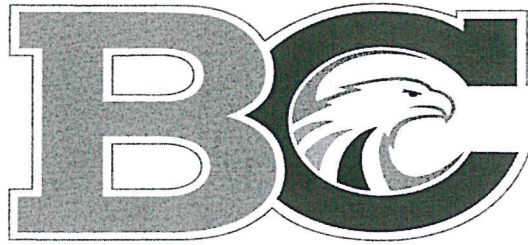


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BETHLEHEM
CENTRAL

To: Jody Monroe, Superintendent of Schools
Board of Education

Cc: Jo Ellen Gardner

From: John P. McPhillips, Jr. 

Date: April 27, 2023

Re: Local Government Exemption Impact Report

Section 495 of the New York State Real Property Tax Law (RPTL) requires counties, cities, towns and school districts to prepare and publicize a Local Government Exemption Impact Report as part of its annual budget process.

The exemption report should notate the total equalized assessed value on the ~~assessment roll(s) by municipality and is required to identify the following:~~

- Every type of granted exemption by the statutory authority;
- The cumulative impact of each type of exemption expressed as either a dollar amount of assessed value or as a percentage of the total assessed value on the assessment roll;
- The cumulative amount expected to be received from individuals/entities as payments in lieu of taxes (PILOTs) or other payments for municipal services; and
- The cumulative impact of all exemptions granted.

The attached documentation provides information and data from the Tentative Assessment Rolls for the Town of Bethlehem and the Town of New Scotland for the Bethlehem Central School District in accordance with RPTL § 495. The May 1st Tentative Assessment Roll is the only assessment roll available for the Bethlehem Central School District for purposes of this requirement. The Final Assessment roll will not be available until July 1st which is a date after which it is anticipated that the budget process will be complete.

A summary of exemptions is as follows:

- Town of Bethlehem – 5,335 exemptions for a total of \$637,706,375 in equalized assessed value;
- Town of New Scotland - 597 exemptions for a total of \$41,779,110 in equalized assessed value;
- Total – 5,932 exemptions for a total of \$679,485,485 in equalized assessed value.

The District's 2023-2024 tentative budget includes \$3,885,000 in estimated PILOT revenues to offset budgeted appropriations. Additional PILOT information can be located under exemption code 18020 in the Tentative Assessment Rolls.

Of particular note for this year's Local Government Exemption Impact Report is the number of parcels and equalized assessed value for both towns associated with the Volunteer Firefighter/EMT Property Tax Exemption associated with Real Property Tax Law § 466-a adopted by the Board of Education earlier this calendar year. At the time the Board of Education was considering this property tax exemption, it was estimated that it would impact 225 parcels within the taxing footprint of the Bethlehem Central School District for a total of \$5,625,000 in exempt assessed value.

Based on data from the 2023 Tentative Assessment Rolls, the actual number of parcels and exempt value for RPTL § 466-a is as follows:

- Town of Bethlehem - 99 parcels for \$3,362,629 in equalized assessed value;
- Town of New Scotland - 13 parcels for \$379,242 in equalized assessed value;
- Total - 112 parcels for \$3,741,871 in equalized assessed value

The lower amount in tentative exempt assessed value compared to original estimates will result in less of a financial impact to those school district taxpayers who are not eligible for the 466-a property tax exemption.

While there may be changes in the number of exemptions and equalized assessed values between the Tentative and Final Assessment Rolls, changes to parcel numbers or assessed value are anticipated to be nominal.

Should members of the Board of Education have questions relating to the District's Local Government Exemption Impact Report, I can provide additional information or clarification at the next meeting of the Board of Education.

Preliminary

School District - 012206 Bethlehem Central

Equalized Total Assessed Value 4,476,067,600

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	5,792,000	0.13
12360	NYS ENVIRONMENTAL FACILITIES CORP	RPTL 412	2	3,903,866	0.09
13100	CO - GENERALLY	RPTL 406(1)	4	596,533	0.01
13430	CITY O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	13,867	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	71	27,515,331	0.61
13800	SCHOOL DISTRICT	RPTL 408	10	81,566,666	1.82
14170	USA - SPECIFIED USES	STATE L 54	3	2,030,667	0.05
18020	MUNICIPAL INDUSTRIAL DEVELOPME	RPTL 412-a	17	178,624,402	3.99
21600	RES. OF CLERGY - RELIG. CORP OWN	RPTL 462	6	2,252,532	0.05
25110	NONPROF. CORP - RELIG.(CONST. PRO	RPTL 420-a	29	36,724,132	0.82
25120	NONPROF. CORP - EDUC.(CONST. PRO	RPTL 420-a	21	6,153,468	0.14
25230	NONPROF. CORP - MORAL/MENTAL IM	RPTL 420-b	4	9,706,666	0.22
25300	NONPROF. CORP - SPECIFIED USES	RPTL 420-b	14	13,120,813	0.29
25400	FRATERNAL ORGANIZATION	RPTL 428	2	891,000	0.02
25600	NONPROFIT HEALTH MAINTENANCE O	RPTL 486-a	1	6,000,000	0.13
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	9,333	0.00
26100	VETERANS ORGANIZATION	RPTL 452	2	1,188,000	0.03
26400	INC. VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	10,383,601	0.23
27360	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	6,773,066	0.15
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	9,422,666	0.21
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	6,400,000	0.14
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	346	2,380,480	0.05
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	22	151,360	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	268	3,073,156	0.07
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	24	275,208	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	111	2,382,592	0.05
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	15	327,289	0.01
41160	COLD WAR VETERANS (15%)	RPTL 458-b	73	502,240	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	6	128,332	0.00
41400	CLERGY	RPTL 460	10	20,000	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	1	25,720	0.00
41636	VOL/FIRE/AMB	RPTL 466-a	99	3,362,629	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	39	2,886,146	0.06

School District - 012206 Bethlehem Central

Equalized Total Assessed Value 4,476,067,600

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	46,216	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	158	18,982,211	0.42
41834	ENHANCED STAR	RPTL 425	806	74,448,359	1.66
41854	BASIC STAR 1999-2000	RPTL 425	3,142	116,882,400	2.61
41906	PHYSICALLY DISABLED	RPTL 459	6	197,999	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	11	1,712,468	0.04
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	2	156,240	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	696,721	0.02

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:

Totals:

5,355	637,706,375	14.25
0	0	0.00
5,355	637,706,375	14.25

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 - 012206 Bethlehem Central

Equalized Total Assessed Value 250,278,841

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	6,405,000	1.89
13100	CO - GENERALLY	RPTL 406(1)	3	2,587,966	0.77
13500	TOWN - GENERALLY	RPTL 406(1)	5	756,081	0.22
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	256,757	0.08
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	2,379,999	0.70
25120	NONPROF CORP - EDUCI(CONST PRO	RPTL 420-a	12	1,544,729	0.46
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	188,648	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	271,351	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	901,892	0.27
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	131,081	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	45	295,560	0.09
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	6,568	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	21	229,866	0.07
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	16	317,480	0.09
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	26,272	0.01
41634	VOL/FIRE/AMB	RPTL 466-a	13	379,242	0.11
41700	AGRICULTURAL BUILDING	RPTL 483	1	6,757	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	60	3,495,943	1.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	28	2,806,210	0.83
41834	ENHANCED STAR	RPTL 425	115	10,243,857	3.03
41854	BASIC STAR 1999-2000	RPTL 425	250	8,209,500	2.43
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	222,770	0.07
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	5,851	0.00

School District - 012206 Bethlehem Central

Equalized Total Assessed Value 203,214,650

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	109,730	0.03
Total Exemptions Exclusive of System Exemptions:					
				597	12.35
Total System Exemptions:				0	0.00
Totals:				597	12.35

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: _____