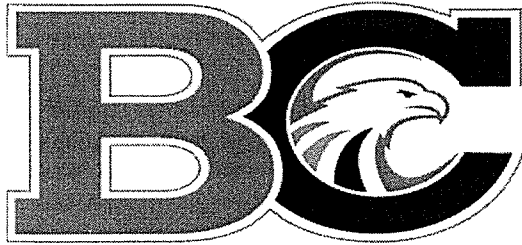


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BETHLEHEM
CENTRAL

To: Jody Monroe, Superintendent of Schools
Board of Education

Cc: JoEllen Gardner

From: John P. McPhillips, Jr.

Date: April 22, 2024

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 – 5,094 exemptions for a total of \$682,414,644 in equalized assessed value;
- Town of New Scotland - 567 exemptions for a total of \$43,412,337 in equalized assessed value;
- Total – 5,661 exemptions for a total of \$725,826,981 in equalized assessed value.

The District's 2024-2025 tentative budget includes \$3,855,000 in estimated PILOT revenues to offset budgeted appropriations. Additional PILOT information can be located under exemption code 18020 in the Tentative Assessment Rolls.

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.

Equalized Total Assessed Value 362,278,796

School District - 012206 Bethlehem Central

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	6,771,000	1.87
13100	CO - GENERALLY	RPTL 406(1)	3	2,735,850	0.76
13500	TOWN - GENERALLY	RPTL 406(1)	5	799,286	0.22
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	2,607,857	0.72
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	271,429	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	2,516,000	0.69
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	12	1,632,999	0.45
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	199,428	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	286,857	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	953,428	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	138,571	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	44	279,092	0.08
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	6,343	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	21	221,991	0.06
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	16	311,624	0.09
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	25,372	0.01
41630	VOL/FIRE/AMB	RPTL 466-a	17	483,744	0.13
41700	AGRICULTURAL BUILDING	RPTL 483	1	7,143	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	57	3,321,430	0.92
41800	PERSONS AGE 65 OR OVER	RPTL 467	19	2,625,634	0.72
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	212,839	0.06
41834	ENHANCED STAR	RPTL 425	106	9,412,800	2.60
41854	BASIC STAR 1999-2000	RPTL 425	231	7,325,934	2.02
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	143,500	0.04
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	6,186	0.00

New Scotland

Equalized Total Assessed Value 362,278,796

School District - 012206 Bethlehem Central

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	116,000	0.03
Total Exemptions Exclusive of System Exemptions:			567	43,412,337	11.98
Total System Exemptions:			0	0	0.00
Totals:			567	43,412,337	11.98

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: _____

Preliminary

Equalized Total Assessed Value 4,793,992,759

School District - 012206 Bethlehem Central

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	6,118,308	0.13
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	4,123,803	0.09
13100	CO - GENERALLY	RPTL 406(1)	4	630,142	0.01
13430	CITY O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	14,648	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	71	29,065,489	0.61
13800	SCHOOL DISTRICT	RPTL 408	10	86,161,972	1.80
14110	USA - SPECIFIED USES	STATE L 54	3	2,145,070	0.04
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	209,507,041	4.37
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	6	2,379,437	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	29	38,793,100	0.81
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	23	6,978,732	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	10,253,521	0.21
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	14	13,860,013	0.29
25400	FRATERNAL ORGANIZATION	RPTL 428	2	1,069,014	0.02
25600	NONPROFIT HEALTH MAINTENANCE O	RPTL 486-a	1	6,338,028	0.13
26100	VETERANS ORGANIZATION	RPTL 452	2	1,254,930	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	10,968,591	0.23
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	7,154,649	0.15
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	9,953,521	0.21
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	6,760,563	0.14
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	333	2,110,554	0.04
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	22	139,436	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	267	2,820,321	0.06
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	21	221,823	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	113	2,294,574	0.05
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	15	305,453	0.01
41160	COLD WAR VETERANS (15%)	RPTL 458-b	74	469,012	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	183,453	0.00
41400	CLERGY	RPTL 460	10	21,130	0.00
41634	VOL/FIRE/AMB	RPTL 466-a	1	17,606	0.00
41636	VOL/FIRE/AMB	RPTL 466-a	95	3,417,971	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	39	3,138,379	0.07
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	1	49,573	0.00

Equalized Total Assessed Value 4,793,992,759

School District - 012206 Bethlehem Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	156	23,173,084	0.48
41806	PERSONS AGE 65 OR OVER	RPTL 467	48	3,931,674	0.08
41834	ENHANCED STAR	RPTL 425	820	80,428,672	1.68
41854	BASIC STAR 1999-2000	RPTL 425	2,845	103,381,610	2.16
41906	PHYSICALLY DISABLED	RPTL 459	6	209,154	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	9	1,522,958	0.03
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	146,619	0.00
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	2	165,043	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	735,973	0.02
Total Exemptions Exclusive of System Exemptions:			5,094	682,414,644	14.23
Total System Exemptions:			0	0	0.00
Totals:			5,094	682,414,644	14.23

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: _____

Preliminary

SWIS Code	Name	Parcels	Land Assessed Value	Total Assessed Value	School Taxable	Total Star Exempt Amt	Star Taxable
012200	Bethlehem	10215	817,515,803	3,403,734,859	3,049,725,693	130,505,100	2,919,220,593
		10215	817,515,803	3,403,734,859	3,049,725,693	130,505,100	2,919,220,593