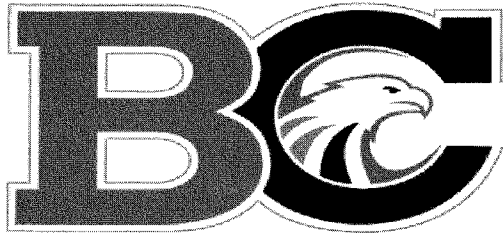


John P. McPhillips, Jr.  
Chief Business and Financial Officer  
jmcphillips@bethlehemschools.org

Business Office  
700 Delaware Avenue  
Delmar, NY 12054  
(518) 439-7481, ext. 1920



BETHLEHEM  
CENTRAL

To: Jody Monroe, Superintendent of Schools  
Board of Education

Cc: JoEllen Gardner

From: John P. McPhillips, Jr.

Date: April 15, 2025

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 associated with 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 1<sup>st</sup> 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 1<sup>st</sup> 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 – 4,965 exemptions for a total of \$729,850,983 in equalized assessed value;
- Town of New Scotland - 559 exemptions for a total of \$45,724,776 in equalized assessed value;
- Total – 5,524 exemptions for a total of \$775,575,759 in equalized assessed value.

The District's 2025-2026 tentative budget includes \$3,624,000 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 390,042,503

## 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	7,291,847	1.87
13100	CO - GENERALLY	RPTL 406(1)	3	2,946,300	0.76
13500	TOWN - GENERALLY	RPTL 406(1)	5	860,770	0.22
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	2,261,539	0.58
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	292,308	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	2,709,539	0.69
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	12	1,758,615	0.45
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	214,769	0.06
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	308,923	0.08
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	3	1,026,769	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	149,230	0.04
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	43	277,866	0.07
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	6,462	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	21	226,149	0.06
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	17	341,509	0.09
41160	COLD WAR VETERANS (15%)	RPTL 458-b	4	25,848	0.01
41630	VOL/FIRE/AMB	RPTL 466-a	18	553,876	0.14
41700	AGRICULTURAL BUILDING	RPTL 483	1	7,692	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	62	4,174,926	1.07
41800	PERSONS AGE 65 OR OVER	RPTL 467	18	2,530,142	0.65
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	183,385	0.05
41834	ENHANCED STAR	RPTL 425	102	9,754,362	2.50
41854	BASIC STAR 1999-2000	RPTL 425	222	7,582,188	1.94
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	108,177	0.03
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	1	6,662	0.00

Town of New Scotland

Equalized Total Assessed Value 390,042,503

## 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	124,923	0.03
Total Exemptions Exclusive of System Exemptions:			559	45,724,776	11.72
Total System Exemptions:			0	0	0.00
Totals:			559	45,724,776	11.72

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 Albany  
Town of Bethlehem  
SWIS Code - 012200

*Preliminary*

Assessor's Report - 2025 - Current Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001

Date/Time - 4/10/2025 08:24:45

Total Assessed Value 3,411,093,424

Uniform Percentage 64.00

Equalized Total Assessed Value 5,329,833,475

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	6,787,502	0.13
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	2	4,574,844	0.09
13100	CO - GENERALLY	RPTL 406(1)	1	611,406	0.01
13430	CITY O/S LIMITS - SPECIFIED US	RPTL 406(2)	1	16,250	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	71	32,244,547	0.60
13800	SCHOOL DISTRICT	RPTL 408	10	95,585,939	1.79
14110	USA - SPECIFIED USES	STATE L 54	3	2,379,688	0.04
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	232,421,875	4.36
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	6	2,639,689	0.05
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	30	44,129,849	0.83
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	23	7,784,224	0.15
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	4	11,375,001	0.21
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	14	15,375,956	0.29
25400	FRATERNAL ORGANIZATION	RPTL 428	2	1,185,938	0.02
25600	NONPROFIT HEALTH MAINTENANCE O	RPTL 486-a	1	7,031,250	0.13
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	10,938	0.00
26100	VETERANS ORGANIZATION	RPTL 452	2	1,392,188	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	12,168,282	0.23
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	7,937,189	0.15
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	2	11,042,188	0.21
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	7,500,000	0.14
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	330	2,196,480	0.04
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	21	139,776	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	264	2,928,816	0.05
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	20	221,880	0.00
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	122	2,633,399	0.05
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	15	322,616	0.01
41160	COLD WAR VETERANS (15%)	RPTL 458-b	75	499,200	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	10	215,708	0.00
41400	CLERGY	RPTL 460	9	21,096	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	105	4,253,228	0.08
41635	VOL/FIRE/AMB	RPTL 466-a	3	165,749	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	38	3,439,420	0.06

NYS - Real Property System  
County of Albany  
Town of Bethlehem  
SWIS Code - 012200

Assessor's Report - 2025 - Current Year File  
S495 Exemption Impact Report  
School Detail Report

RPS221/V04/L001  
Date/Time - 4/10/2025 08:24:45  
Total Assessed Value 3,411,093,424  
Uniform Percentage 64.00

Equalized Total Assessed Value 5,329,833,475

School District - 012206 Bethlehem Central

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	55,222	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	125	21,225,355	0.40
41806	PERSONS AGE 65 OR OVER	RPTL 467	74	6,535,508	0.12
41834	ENHANCED STAR	RPTL 425	824	80,879,404	1.52
41854	BASIC STAR 1999-2000	RPTL 425	2,707	97,113,625	1.82
41906	PHYSICALLY DISABLED	RPTL 459	6	232,032	0.00
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	7	1,379,532	0.03
41936	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	325,047	0.01
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	2	183,094	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	690,053	0.01
Total Exemptions Exclusive of System Exemptions:			4,965	729,850,983	13.69
Total System Exemptions:			0	0	0.00
Totals:			4,965	729,850,983	13.69

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

File Totals - 2025 - Current Year File  
Town within School District Summary

RPS960/V04/L002

SWIS Code	Name	Parcels	Land Assessed Value	Total Assessed Value	School Taxable	Total Star Exempt Amt	Star Taxable
012200	Bethlehem	10213	817,487,253	3,411,093,424	3,057,904,402	113,915,279	2,943,989,123
		10213	817,487,253	3,411,093,424	3,057,904,402	113,915,279	2,943,989,123