

**THE ST. LAWRENCE COUNTY  
REAL PROPERTY TAX SERVICE AGENCY**

*Courthouse Room 249, 48 Court Street  
Canton, New York 13617-1169  
Darren W. Colton, IAO, Director*

VOICE (315)379-2272  
FAX (315)229-3222

WEB SITE: <http://www.stlawco.org/departments/realproperty/>

TO: Town Supervisors  
FROM: Donna Brown *DB*  
DATE: September 13, 2011  
SUBJECT: New Exemption Reporting Requirement

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Chapter 258 of the Laws of 2008 added a new section 495 to the Real Property Tax Law. Counties, cities, towns, villages, and school districts now have to attach an exemption and Payment in Lieu of Taxes (PILOT) report to their tentative/preliminary budgets.

Attached is the first of these reports as produced from your assessment roll.

The second report relates to PILOT payments that your town receives from the various exempt properties in your town. We cannot programmatically generate this report because there is no data on the assessor's file that relates to PILOT payments. Therefore, I am attaching a blank form for your use, RP-495 PILOT. If your town does not have any PILOT payments, please mark N/A across the form and attach it to your budget.

Notice of this report is required to:

1. be included in any notice of the preparation of the budget required by law
2. be posted on any bulletin board maintained by the town for public notices.
3. be posted on any website maintained by the budgeting authority
4. become part of the final budget, a copy of which is then provided to our office.

If you have any questions, please contact me.

cc: Town Clerks  
Town Assessors

*Shirley Amo, Aide Martha Billings, Aide Donna Brown, Admin. Asst. Lisa Ciccirelli, Tax Map Tech  
Vernon Cole, Tax Map Tech Patricia Fletcher, Data Collector Richard Paquin, Aide Michael Pearson, Tax Map Tech/CAD Spec.  
Jim Race, Sr. Tax Map Tech Darlene Reagan, Aide Deborah Roy, Deputy Director Deanna Stevenson, Senior Real Property Tax Service Aide*



Equalized Total Assessed Value 447,147,510

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	54,000	0.01
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	1	10,400	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	21	23,402,468	5.23
13650	VG - GENERALLY	RPTL 406(1)	46	7,468,450	1.67
13800	SCHOOL DISTRICT	RPTL 408	2	19,247,700	4.30
14100	USA - GENERALLY	RPTL 400(1)	3	5,532,200	1.24
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	17	5,932,200	1.33
18100	HOUSING: OWNER - MUNICIPALITY	P H F I L 36-a(2)	4	3,510,100	0.78
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	8	2,682,400	0.60
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	39	15,773,400	3.53
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	7	6,125,750	1.37
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	14,200	0.00
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	312,000	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	6	3,294,000	0.74
25400	FRATERNAL ORGANIZATION	RPTL 428	5	277,700	0.06
26100	VETERANS ORGANIZATION	RPTL 452	2	738,600	0.17
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	390,100	0.09
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	3	1,016,100	0.23
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	7	162,700	0.04
41001	VETERANS EXEMPTION INCR/DECR I	RPTL 458(5)	1	18,247	0.00
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,103	0.00
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	221	6,766,365	1.51
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	251	2,398,295	0.54
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	191	3,017,888	0.67
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	47	692,475	0.15
41142	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	13,300	0.00
41162	COLD WAR VETERANS (15%)	RPTL 458-b	24	254,280	0.06
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	2,400	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	26	78,000	0.02

NYS - Real Property System  
 County of St Lawrence  
 Town of Massena - 4058  
 Village of Massena  
 SWIS Code - 405801

Assessor's Report - 2011 - Prior Year File  
 S495 Exemption Impact Report  
 County Detail Report

RPS221/V04/L001  
 Date/Time - 9/12/2011 14:36:04  
 Total Assessed Value 447,147,510  
 Uniform Percentage 100.00

Equalized Total Assessed Value 447,147,510

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	54	1,274,848	0.29
41802	PERSONS AGE 65 OR OVER	RPTL 467	31	493,521	0.11
41900	PHYSICALLY DISABLED	RPTL 459	1	31,425	0.01
41901	PHYSICALLY DISABLED	RPTL 459	2	125,920	0.03
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	21	488,600	0.11
41932	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	17,425	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	10	773,795	0.17
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	19	7,747,683	1.73
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>1,084</b>	<b>120,141,538</b>	<b>26.87</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>1,084</b>	<b>120,141,538</b>	<b>26.87</b>

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 1,289,863,184

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	13	556,258,968	43.13
13100	CO - GENERALLY	RPTL 406(1)	1	265,000	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	25	15,644,349	1.21
13510	TOWN - CEMETERY LAND	RPTL 446	1	23,000	0.00
13650	VG - GENERALLY	RPTL 406(1)	3	45,100	0.00
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	3,800	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	10,439,200	0.81
14100	USA - GENERALLY	RPTL 400(1)	12	458,599,350	35.55
14110	USA - SPECIFIED USES	STATE L 54	2	207,700	0.02
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	448,350	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	353,900	0.03
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	403,200	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	9,300	0.00
25400	FRATERNAL ORGANIZATION	RPTL 428	2	275,000	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	12,300	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	6	4,735,800	0.37
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	2	59,000	0.00
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	18	919,279	0.07
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	57	596,018	0.05
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	48	788,480	0.06
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	13	284,995	0.02
41162	COLD WAR VETERANS (15%)	RPTL 458-b	4	40,650	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	40,000	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	5	15,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	2	41,150	0.00
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	0	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	6	208,375	0.02
41802	PERSONS AGE 65 OR OVER	RPTL 467	13	239,185	0.02
41901	PHYSICALLY DISABLED	RPTL 459	1	203,150	0.02

Equalized Total Assessed Value 1,289,863,184

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41931	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	12,000	0.00
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	11	1,420,616	0.11
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	7	392,294	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	9,539,963	0.74
49560	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	13,984,514	1.08
<b>Total Exemptions Exclusive of System Exemptions:</b>			<b>269</b>	<b>1,076,510,486</b>	<b>83.46</b>
<b>Total System Exemptions:</b>			<b>0</b>	<b>0</b>	<b>0.00</b>
<b>Totals:</b>			<b>269</b>	<b>1,076,510,486</b>	<b>83.46</b>

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: \_\_\_\_\_