



LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

(for local use only -- not to be filed with NYS Department of Taxation & Finance - Office of Real Property Tax Services)

Date: April 16, 2024

Taxing Jurisdiction: Newark Valley CSD

Fiscal Year Beginning: July 1, 2024

Total equalized value in taxing jurisdiction: \$ 1,517,934 (Cortland) \$4,093,370 (Broome) \$23,162,978 (Tompkins)
\$585,340,299 (Tioga)

Exemption Code (Column A)	Exemption Description (Column B)	Statutory Authority (Column C)	Number of Exemptions (Column D)	Payments in Lieu of Taxes (PILOTs) (Column E)
18020	MUNICIPAL IND DEV AGENCY	RPTL 412-a	5 (Tioga)	\$3000
Totals			5	\$3000

Equalized Total Assessed Value 113,297,701

School District - 492602 Newark Valley

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	166,579	0.15
13500	TOWN - GENERALLY	RPTL 406(1)	5	684,605	0.60
13510	TOWN - CEMETERY LAND	RPTL 446	1	63,158	0.06
13800	SCHOOL DISTRICT	RPTL 408	1	32,895	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	317,368	0.28
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	987,763	0.87
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	1,266,973	1.12
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	586,579	0.52
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	90,262	0.08
41400	CLERGY	RPTL 460	1	1,974	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	5	114,211	0.10
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	127	9,087,412	8.02
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	4	323,324	0.29
41804	PERSONS AGE 65 OR OVER	RPTL 467	5	92,310	0.08
41834	ENHANCED STAR	RPTL 425	91	8,020,911	7.08
41854	BASIC STAR 1999-2000	RPTL 425	170	6,033,248	5.33
41864	Basic STAR (land belongs to ot	RPTL 425	3	82,895	0.07
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	18,092	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	4	439,928	0.39
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	5,264	0.00
Total Exemptions Exclusive of System Exemptions:			437	28,410,487	25.08
Total System Exemptions:			2	5,264	0.00
Totals:			439	28,415,751	25.08

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: _____

NYS - Real Property System
 County of Tioga
 Town of Candor
 SWIS Code - 492489

Assessor's Report - 2024 - Current Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 4/2/2024 14:53:49
 Total Assessed Value 30,190,119
 Uniform Percentage 72.50

Equalized Total Assessed Value 41,641,543

School District - 492602 Newark Valley

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	159,172	0.38
13510	TOWN - CEMETERY LAND	RPTL 446	1	39,310	0.09
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	293,241	0.70
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	59,448	0.14
41400	CLERGY	RPTL 460	1	2,069	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	6	521,931	1.25
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	23	628,294	1.51
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	16	765,139	1.84
41834	ENHANCED STAR	RPTL 425	42	3,680,139	8.84
41854	BASIC STAR 1999-2000	RPTL 425	56	1,981,224	4.76
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	11,476	0.03
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	2,453,139	5.89
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	117,241	0.28
Total Exemptions Exclusive of System Exemptions:			152	10,594,582	25.44
Total System Exemptions:			2	117,241	0.28
Totals:			154	10,711,823	25.72

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 Tioga
 Town of Newark Valley - 4926
 Village of Newark Valley
 SWIS Code - 492601

Assessor's Report - 2024 - Current Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 4/2/2024 14:53:49
 Total Assessed Value 34,919,788
 Uniform Percentage 49.00

Equalized Total Assessed Value 71,264,873

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	1	632,653	0.89
13650	VG - GENERALLY	RPTL 406(1)	16	2,200,202	3.09
13800	SCHOOL DISTRICT	RPTL 408	2	13,367,347	18.76
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	2	120,612	0.17
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	153,061	0.21
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	9	4,246,326	5.96
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	112,245	0.16
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	51,020	0.07
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	565,510	0.79
41400	CLERGY	RPTL 460	2	6,122	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	4	15,590	0.02
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	21,551	0.03
41834	ENHANCED STAR	RPTL 425	51	4,742,922	6.66
41854	BASIC STAR 1999-2000	RPTL 425	97	3,563,295	5.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	490,714	0.69
Total Exemptions Exclusive of System Exemptions:			192	29,798,456	41.81
Total System Exemptions:			2	490,714	0.69
Totals:			194	30,289,170	42.50

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 207,378,478

School District - 492602 Newark Valley

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	34,694	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	1	8,571	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	47,143	0.02
13800	SCHOOL DISTRICT	RPTL 408	3	11,987,143	5.78
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	52,449	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	481,633	0.23
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	236,938	0.11
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	588,571	0.28
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	104,754	0.05
41700	AGRICULTURAL BUILDING	RPTL 483	3	3,599,901	1.74
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	95	2,723,572	1.31
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	160,653	0.08
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	25,000	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	126,815	0.06
41834	ENHANCED STAR	RPTL 425	219	20,591,979	9.93
41854	BASIC STAR 1999-2000	RPTL 425	349	12,788,472	6.17
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	355,755	0.17
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	44,082	0.02
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	2,040,816	0.98
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,813,673	0.87
Total Exemptions Exclusive of System Exemptions:			705	55,998,941	27.00
Total System Exemptions:			1	1,813,673	0.87
Totals:			706	57,812,614	27.88

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Amount, if any, attributable to payments in lieu of taxes: _____

Equalized Total Assessed Value 71,001,930

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
19950	MUNICIPAL RAILROAD	RPTL 456	1	324,074	0.46
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	16,296	0.02
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	74,814	0.11
41700	AGRICULTURAL BUILDING	RPTL 483	1	74,074	0.10
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	10	550,920	0.78
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	8	305,424	0.43
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	116,741	0.16
41834	ENHANCED STAR	RPTL 425	77	7,177,132	10.11
41854	BASIC STAR 1999-2000	RPTL 425	115	3,961,060	5.58
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	182,222	0.26
Total Exemptions Exclusive of System Exemptions:			221	12,782,757	18.00
Total System Exemptions:			0	0	0.00
Totals:			221	12,782,757	18.00

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 80,755,774

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	11	1,017,764	1.26
13500	TOWN - GENERALLY	RPTL 406(1)	8	617,101	0.76
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	290,807	0.36
21100	IN TRUST BY CLERGY FOR CHURCH	RPTL 436	2	310,186	0.38
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	4	478,012	0.59
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	6	247,703	0.31
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	111,676	0.14
41700	AGRICULTURAL BUILDING	RPTL 483	2	142,857	0.18
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	16	586,314	0.73
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	19	877,460	1.09
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	59,702	0.07
41804	PERSONS AGE 65 OR OVER	RPTL 467	2	38,963	0.05
41834	ENHANCED STAR	RPTL 425	77	6,468,167	8.01
41854	BASIC STAR 1999-2000	RPTL 425	99	3,394,314	4.20
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	120,929	0.15
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	5	222,655	0.28
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	1	193,478	0.24
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			262	15,178,088	18.80
Total System Exemptions:			1	0	0.00
Totals:			263	15,178,088	18.80

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: _____

Equalized Total Assessed Value 585,340,299

School District - 492602 Newark Valley

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	1,343,515	0.23
13100	CO - GENERALLY	RPTL 406(1)	1	34,694	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	15	1,942,930	0.33
13510	TOWN - CEMETERY LAND	RPTL 446	2	102,468	0.02
13650	VG - GENERALLY	RPTL 406(1)	16	2,200,202	0.38
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	47,143	0.01
13800	SCHOOL DISTRICT	RPTL 408	6	25,387,385	4.34
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	5	781,236	0.13
19950	MUNICIPAL RAILROAD	RPTL 456	1	324,074	0.06
21100	IN TRUST BY CLERGY FOR CHURCH	RPTL 436	2	310,186	0.05
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	153,061	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	13	5,715,722	0.98
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	16,296	0.00
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	112,245	0.02
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	14	1,981,923	0.34
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	51,020	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	9	1,716,094	0.29
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	30	1,006,464	0.17
41400	CLERGY	RPTL 460	4	10,165	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	17	4,452,974	0.76
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	275	13,592,102	2.32
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	54	2,432,000	0.42
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	84,702	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	14	396,380	0.07
41834	ENHANCED STAR	RPTL 425	557	50,681,250	8.66
41854	BASIC STAR 1999-2000	RPTL 425	886	31,721,613	5.42
41864	Basic STAR (land belongs to ot	RPTL 425	3	82,895	0.01
41934	DISABILITIES AND LIMITED INCOM	RPTL 459-c	1	18,092	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	2	355,755	0.06
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	120,929	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	11	718,141	0.12
47610	BUSINESS INVESTMENT PROPERTY F	RPTL 485-b	1	193,478	0.03
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	2,040,816	0.35

Equalized Total Assessed Value 585,340,299

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	2,635,361	0.45
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	7	2,426,892	0.41
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:			1,969	152,763,311	26.10
Total System Exemptions:			8	2,426,892	0.41
Totals:			1,977	155,190,203	26.51

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 Cortland
Town of Harford
SWIS Code - 112800

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 4/3/2024 11:21:02
Total Assessed Value 639,051
Uniform Percentage 90.00

Equalized Total Assessed Value 710,057

School District - 492602 Newark Valley

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	33,333	4.69
Total Exemptions Exclusive of System Exemptions:			1	33,333	4.69
Total System Exemptions:			0	0	0.00
Totals:			1	33,333	4.69

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: _____

NYS - Real Property System
County of Cortland
Town of Lapeer
SWIS Code - 113200

Assessor's Report - 2023 - Prior Year File
S495 Exemption Impact Report
School Detail Report

RPS221/V04/L001
Date/Time - 4/3/2024 11:21:02
Total Assessed Value 593,790
Uniform Percentage 73.50

Equalized Total Assessed Value 807,878

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
Total Exemptions Exclusive of System Exemptions:			0	0	0.00
Total System Exemptions:			0	0	0.00
Totals:			0	0	0.00

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 1,517,934

School District - 492602 Newark Valley

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	33,333	2.20
Total Exemptions Exclusive of System Exemptions:			1	33,333	2.20
Total System Exemptions:			0	0	0.00
Totals:			1	33,333	2.20

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: _____

Equalized Total Assessed Value 4,093,370

School District - 492602 Newark Valley

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13100	CO - GENERALLY	RPTL 406(1)	3	1,881,991	45.98
41834	ENHANCED STAR	RPTL 425	3	269,789	6.59
41854	BASIC STAR 1999-2000	RPTL 425	2	67,620	1.65
Total Exemptions Exclusive of System Exemptions:			8	2,219,400	54.22
Total System Exemptions:			0	0	0.00
Totals:			8	2,219,400	54.22

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 Tompkins
 Town of Caroline
 SWIS Code - 502000

Assessor's Report - 2023 - Prior Year File
 S495 Exemption Impact Report
 School Detail Report

RPS221/V04/L001
 Date/Time - 4/2/2024 10:42:34
 Total Assessed Value 23,162,978
 Uniform Percentage 100.00

Equalized Total Assessed Value 23,162,978

School District - 492602 Newark Valley

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	10,000	0.04
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	60,000	0.26
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	1	60,000	0.26
26300	INTERDENOMINATIONAL CENTER	RPTL 430	1	52,000	0.22
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	1	80,000	0.35
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	2	2,100	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	18	1,032,515	4.46
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	30,800	0.13
41834	ENHANCED STAR	RPTL 425	21	1,627,329	7.03
41854	BASIC STAR 1999-2000	RPTL 425	23	739,220	3.19
Total Exemptions Exclusive of System Exemptions:			70	3,693,964	15.95
Total System Exemptions:			0	0	0.00
Totals:			70	3,693,964	15.95

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: _____