



**NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE  
OFFICE OF REAL PROPERTY TAX SERVICES**

**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT  
(Real Property Tax Law Section 495)**

Chapter 258 of the Laws of 2008 added Section 495 to the Real Property Tax Law requiring counties, cities, towns, villages and school districts to attach to their tentative/preliminary budgets an exemption report. The measure is effective October 5, 2008 and applies to budgets for fiscal years commencing on and after that date.

Notice of the report is required to be included in any notice of the preparation of the budget otherwise required by law. Also, the report is required to be posted on any bulletin board maintained by the budgeting authority for public notices and on any website maintained by the budgeting authority. In addition to being attached to the tentative/preliminary budget, the report also will be part of the final budget.

The exemption report is required to show how much of the total assessed value on the final assessment roll used in that budgetary process is exempt from taxation. (Due to the timing of school district budgeting, school districts may need to use the latest final assessment roll). The law requires exemption reports to include:

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

Exemption categories that are less than one percent of the value of the entire roll can be grouped together as one category and labeled as "other" or some other appropriate title.

More information -- including questions and answers, the law itself and a sample report -- is available online: <http://www.tax.ny.gov/research/property/exempt/exemptionreporting.htm>.

Equalized Total Assessed Value 2,130,738,347

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	485,139	0.02
12100	NYS - GENERALLY	RPTL 404(1)	13	1,837,639	0.09
13100	CO - GENERALLY	RPTL 406(1)	27	9,552,431	0.45
13500	TOWN - GENERALLY	RPTL 406(1)	36	10,046,250	0.47
13650	VG - GENERALLY	RPTL 406(1)	80	20,756,667	0.97
13800	SCHOOL DISTRICT	RPTL 408	7	28,916,389	1.36
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	8	4,316,389	0.20
14110	USA - SPECIFIED USES	STATE L 54	1	628,750	0.03
14120	USA - DEFENSE PURPOSES	STATE L 59-g	1	115,972	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	72,170,556	3.39
21100	IN TRUST BY CLERGY FOR CHURCH	RPTL 436	1	164,722	0.01
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	928,472	0.04
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	43	49,462,222	2.32
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	6	3,243,472	0.15
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	2	548,056	0.03
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	1,041,667	0.05
25230	NONPROF CORP - MORALMENTAL IN	RPTL 420-a	3	1,133,472	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	841,111	0.04
26100	VETERANS ORGANIZATION	RPTL 452	4	1,574,167	0.07
26250	HISTORICAL SOCIETY	RPTL 444	3	384,028	0.02
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	18	2,362,917	0.11
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	4	990,000	0.05
28550	NOT-FOR-PROFIT HOUS CO-SR CITIS	RPTL 422	1	275,139	0.01
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	12	531,944	0.02
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	3	5,694	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	436	5,158,958	0.24
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	369	7,220,243	0.34

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	142	4,073,319	0.19
41161	COLD WAR VETERANS (15%)	RPTL 458-b	76	889,938	0.04
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	2	39,875	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	231,667	0.01
41400	CLERGY	RPTL 460	7	14,583	0.00
41690	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	59	174,542	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	9	2,579,722	0.12
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	184	25,518,624	1.20
41800	PERSONS AGE 65 OR OVER	RPTL 467	75	6,201,235	0.29
41801	PERSONS AGE 65 OR OVER	RPTL 467	168	10,915,142	0.51
42120	TEMPORARY GREENHOUSES	RPTL 483-c	2	590,278	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	572,106	0.03
47610	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	23	4,551,264	0.21
48660	HOUSING DEVELOPMENT FUND CO	P H FIL L 577,654-a	1	4,022,917	0.19
48670	REDEVELOPMENT HOUSING CO	P H FIL L 125 & 127	2	2,410,000	0.11
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	31	243,750	0.01

Total Exemptions Exclusive of System Exemptions: 1,885 287,721,425 13.50  
 Total System Exemptions: 0 0 0.00  
 Totals: 1,885 287,721,425 13.50

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: See Attached RP-495

Equalized Total Assessed Value 170,148,893

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	40,556	0.02
12100	NYS - GENERALLY	RPTL 404(1)	1	204,444	0.12
13500	TOWN - GENERALLY	RPTL 406(1)	1	139	0.00
13650	VG - GENERALLY	RPTL 406(1)	17	7,538,194	4.43
13800	SCHOOL DISTRICT	RPTL 408	1	2,671,389	1.57
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	679,028	0.40
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	6	1,829,861	1.08
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	244,167	0.14
26100	VETERANS ORGANIZATION	RPTL 452	1	409,583	0.24
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	1	139	0.00
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	3	212,361	0.12
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	694	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	39	461,500	0.27
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	40	781,667	0.46
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	18	487,757	0.29
41161	COLD WAR VETERANS (15%)	RPTL 458-b	14	185,667	0.10
41400	CLERGY	RPTL 460	1	2,083	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	5	14,792	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	7	446,639	0.26
41801	PERSONS AGE 65 OR OVER	RPTL 467	12	559,383	0.33
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,643,333	0.97

NYS - Real Property System  
 County of Orange  
 Town of Montgomery - 3342  
 Village of Maybrook  
 SWIS Code - 334201

Assessor's Report - 2015 - Prior Year File  
 S495 Exemption Impact Report  
 Town Detail Report

RPS221/M04/L001  
 Date/Time - 8/26/2015 11:18:15  
 Total Assessed Value 122,507,203  
 Uniform Percentage 72.00

Equalized Total Assessed Value 170,148,893

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	2	8,333	0.00
Total Exemptions Exclusive of System Exemptions:			175	18,401,710	10.82
Total System Exemptions:			0	0	0.00
Totals:			175	18,401,710	10.82

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:

See Attached RP-495

NYS - Real Property System  
 County of Orange  
 Town of Montgomery - 3342  
 Village of Montgomery  
 SWIS Code - 334203

Assessor's Report - 2015 - Prior Year File  
 S495 Exemption Impact Report  
 Town Detail Report

RP5221/V04/L001  
 Date/Time - 8/26/2015 11:18:15  
 Total Assessed Value 203,177,690  
 Uniform Percentage 72.00

Equalized Total Assessed Value 282,191,236

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	197,083	0.07
13100	CO - GENERALLY	RPTL 406(1)	3	33,611	0.01
13650	VG - GENERALLY	RPTL 406(1)	22	5,151,667	1.83
13800	SCHOOL DISTRICT	RPTL 408	2	4,473,611	1.59
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	1	877,361	0.31
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	249,722	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	2,419,167	0.86
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	6	328,889	0.12
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	676,944	0.24
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	4	424,722	0.15
28550	NOT-FOR-PROFIT HOUS CO-SR CITS	RPTL 422	2	275,139	0.10
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	3,333	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	982,167	0.35
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	83	1,439,722	0.51
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	73	866,889	0.31
41161	COLD WAR VETERANS (15%)	RPTL 458-b	29	106,500	0.04
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	32,375	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	1	231,667	0.08
41400	CLERGY	RPTL 460	1	2,083	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	1	44,375	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	15	94,982	0.03
41800	PERSONS AGE 65 OR OVER	RPTL 467	1	1,051,872	0.37
41801	PERSONS AGE 65 OR OVER	RPTL 467	13	2,022,326	0.72
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	33	265,236	0.09
48660	HOUSING DEVELOPMENT FUND CO	P H FIL L 577.654-a	2	4,022,917	1.43
48670	REDEVELOPMENT HOUSING CO	P H FIL L 125 & 127	1	766,667	0.27

NYS - Real Property System  
 County of Orange  
 Town of Montgomery - 3342  
 Village of Montgomery  
 SWIS Code - 334203

Assessor's Report - 2015 - Prior Year File  
 S495 Exemption Impact Report  
 Town Detail Report

RPS221/V04/L001  
 Date/Time - 8/26/2015 11:18:15  
 Total Assessed Value 203,177,690  
 Uniform Percentage 72.00

Equalized Total Assessed Value 282,191,236

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	25,972	0.01
Total Exemptions Exclusive of System Exemptions:					
			315	27,067,000	9.59
Total System Exemptions:					
			0	0	0.00
Totals:					
			315	27,067,000	9.59

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: See Attached RR-495

Equalized Total Assessed Value 439,107,481

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	3	214,306	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	1	23,889	0.01
13650	VG - GENERALLY	RPTL 406(1)	35	7,400,833	1.69
13800	SCHOOL DISTRICT	RPTL 408	2	4,268,333	0.97
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	2,139,167	0.49
14110	USA - SPECIFIED USES	STATE L 54	1	628,750	0.14
21100	IN TRUST BY CLERGY FOR CHURCH	RPTL 436	1	164,722	0.04
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	256,944	0.06
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	10	5,991,111	1.36
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	1	1,734,583	0.40
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	2	548,056	0.12
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	1,041,667	0.24
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	1	238,333	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	52,083	0.01
26100	VETERANS ORGANIZATION	RPTL 452	2	508,333	0.12
26250	HISTORICAL SOCIETY	RPTL 444	3	384,028	0.09
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	5	217,917	0.05
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	1,667	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	104	1,230,667	0.28
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	135	2,662,500	0.61
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	53	1,465,722	0.33
41161	COLD WAR VETERANS (15%)	RPTL 458-b	23	272,167	0.06
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	7,500	0.00
41400	CLERGY	RPTL 460	2	4,167	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	15	44,375	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1	24,958	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	22	1,614,386	0.37
41801	PERSONS AGE 65 OR OVER	RPTL 467	48	2,988,529	0.68
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	4	2,699,931	0.61

NYS - Real Property System  
 County of Orange  
 Town of Montgomery - 3342  
 Village of Walden  
 SWIS Code - 334205

Assessor's Report - 2015 - Prior Year File  
 S495 Exemption Impact Report  
 Town Detail Report

RPS221/V04/L001  
 Date/Time - 8/26/2015 11:18:15  
 Total Assessed Value 316,157,386  
 Uniform Percentage 72.00

Equalized Total Assessed Value 439,107,481

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	4	18,750	0.00
Total Exemptions Exclusive of System Exemptions:			487	38,848,374	8.85
Total System Exemptions:			0	0	0.00
Totals:			487	38,848,374	8.85

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: None

Equalized Total Assessed Value 1,239,290,738

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	17	1,586,097	0.13
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	20	190,694	0.02

<b>Total Exemptions Exclusive of System Exemptions:</b>					
			908	203,404,342	16.41
<b>Total System Exemptions:</b>					
			0	0	0.00
<b>Totals:</b>					
			908	203,404,342	16.41

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: See Attached RP-1195

NYS - Real Property System  
 County of Orange  
 Town of Montgomery  
 SWIS Code - 334289

Assessor's Report - 2015 - Prior Year File  
 S495 Exemption Impact Report  
 Town Detail Report

RPS221/M04/L001  
 Date/Time - 8/26/2015 11:18:15  
 Total Assessed Value 892,289,331  
 Uniform Percentage 72.00

Equalized Total Assessed Value 1,239,290,738

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
10100	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	444,583	0.04
12100	NYS - GENERALLY	RPTL 404(1)	8	1,221,806	0.10
13100	CO - GENERALLY	RPTL 406(1)	24	9,518,819	0.77
13500	TOWN - GENERALLY	RPTL 406(1)	34	10,022,222	0.81
13650	VG - GENERALLY	RPTL 406(1)	6	665,972	0.05
13800	SCHOOL DISTRICT	RPTL 408	2	17,503,056	1.41
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	2	620,833	0.05
14120	USA - DEFENSE PURPOSES	STATE L 59-g	1	115,972	0.01
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	7	72,170,556	5.82
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	3	421,806	0.03
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	21	39,222,083	3.16
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	5	1,508,889	0.12
25230	NONPROF CORP - MORALMENTAL IM	RPTL 420-a	2	895,139	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	1	215,972	0.02
26100	VETERANS ORGANIZATION	RPTL 452	1	656,250	0.05
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	13	1,685,833	0.14
28540	NOT-FOR-PROFIT HOUS CO - HOSTE	RPTL 422	2	565,278	0.05
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	4	101,667	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	210	2,484,625	0.20
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	121	2,336,354	0.19
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	42	1,252,951	0.10
41161	COLD WAR VETERANS (15%)	RPTL 458-b	30	345,604	0.03
41400	CLERGY	RPTL 460	3	6,250	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMB	RPTL 466-c,d,e,f,g,h&i	24	71,000	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	9	2,579,722	0.21
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	182	25,398,683	2.05
41800	PERSONS AGE 65 OR OVER	RPTL 467	33	3,088,338	0.25
41801	PERSONS AGE 65 OR OVER	RPTL 467	75	5,344,903	0.43
42120	TEMPORARY GREENHOUSES	RPTL 483-c	2	590,278	0.05
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	572,106	0.05





**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**  
(for local use only -- not to be filed with NYS Board of Real Property Services)

Date: August 24, 2015

Taxing Jurisdiction: Village of Montgomery

Fiscal Year Beginning: January 1, 2016

Total equalized value in taxing jurisdiction: \$ \$4,956,902

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)
48670	Redevelop Housing Corp	PHFL §§125,127	1	Town \$1296.00
48660	Housing Devel Fund Co	PHFL §577(3)	1	Town \$3480.00
<b>Totals</b>			2	\$4,776.00

PILOT estimates based on actual or hypothetical billing estimates from prior fiscal year.



**LOCAL GOVERNMENT EXEMPTION IMPACT REPORT**  
 (for local use only -- not to be filed with NYS Board of Real Property Services)

Date: August 24, 2015

Taxing Jurisdiction: Town of Montgomery

Fiscal Year Beginning: January 1, 2016

Total equalized value in taxing jurisdiction: \$ \$76,182,500

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)
25110	Religious	RPTL 420(a)	1	Town Gen \$4,224.87
				Town Hwy \$6,524.19
				Pt Town \$8,202.47
18020	Public Service	RPTL 412a, Gen Muny 874	7	Town Gen \$18,272.01
				Town Highway \$26,282.54
				Part Town \$33,043.43
<b>Totals</b>			<b>8</b>	<b>\$96,549.51</b>

PILOT estimates based on actual or hypothetical billing estimates from prior fiscal year.