

TOWN OF COPEN
2023 BUDGET SUMMARY BY FUND AND SPECIAL DISTRICT
PRELIMINARY BUDGET 2023

<u>FUND</u>	<u>2023 APPROPRIATIONS</u>	<u>2023 REVENUES</u>	<u>APPROPRIATED FUND BALANCE</u>	<u>2023 AMOUNT TO BE RAISED BY TAXES</u>	
GENERAL FUND	\$ 1,698,188.00	\$ 727,607.00	\$ 687,000.00	\$ 283,581.00	
HIGHWAY FUND	<u>1,404,184.00</u>	<u>446,486.00</u>	<u>111,423.00</u>	<u>846,275.00</u>	
TOTAL TOWN	<u>\$ 3,102,372.00</u>	<u>\$ 1,174,093.00</u>	<u>\$ 798,423.00</u>	<u>\$ 1,129,856.00</u>	1
<u>SPECIAL DISTRICTS</u>					
LIGHT DISTRICT	15,540.00	-	3,000.00	12,540.00	2
CRARYVILLE FIRE DISTRICT	3 -	COUNTY APPORTIONED		-	
HILLSDALE-COPAKE FIRE DISTRICT	3 -	COUNTY APPORTIONED		-	
COPAKE FIRE DISTRICT	4 -	-	-	-	
ROE JAN LIBRARY	4 66,472.00	-	-	66,472.00	
COMMUNITY RESCUE SQUAD	5 -	COUNTY CHARGEBACK		-	
TOTALS	3,184,384.00	1,174,093.00	801,423.00	1,208,868.00	

- 1 - TO BE RAISED BY TAXES AS **TOWN TAX** ON TAX BILL
2 - SEPARATE LINE ON TAX BILL FOR RESIDENTS OF THE DISTRICT
3 - APPORTIONED AT THE COUNTY LEVEL
4 - SEPARATE LINE ON TAX BILL FOR RESIDENTS OF THE DISTRICT
5 - CHARGEBACK THROUGH THE COUNTY

General Fund - Town of Copake
Preliminary Budget
FISCAL YEAR 2023 BUDGET

	2019		2020		2021		2022		2023
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual Jan-Aug	Preliminary Budget
REVENUE									
A1001 · REAL PROPERTY TAXES	283,581	283,581	283,581	283,581	283,581	283,581	283,581	283,581	283,581
A1090 · INTEREST & PENALTIES	10,000	15,061	10,000	12,564	10,000	9,130	10,000	5,277	10,000
A1120 · SALES TAX	285,000	606,876	285,000	630,179	263,412	794,847	386,532	470,218	368,018
A1170 · FRANCHISE TAX	25,000	29,768	25,000	-	25,000	46,327	25,000	48,504	48,500
A1255 · CLERK FEES	1,000	2,299	1,000	2,920	1,000	2,555	1,000	1,130	1,000
A1550 · PUBLIC POUND / DOG CONTROL CHRG	250	-	250	155	250	60	250	165	250
A2110 · ZONING FEES	1,831	2,050	1,500	2,461	1,500	4,122	2,300	1,926	2,300
A2115.1 · PLANNING BOARD FEES	1,300	2,403	1,300	4,325	1,300	1,125	1,300	1,050	1,300
A2190 · SALE OF CEMETERY LOTS	-	-	-	300	-	-	-	-	-
A2389 · TOBACCO SETTLEMENT	25,000	28,660	25,000	22,483	25,000	22,326	25,000	32,781	25,000
A2390 · SUMMER REC SIGN-UP FEES	8,500	9,650	8,500	-	8,500	7,750	7,500	9,550	7,500
A2391 · SUMMER REC FEES - OTHER	-	-	-	-	-	-	-	7,500	7,500
A2401 · INTEREST & EARNINGS	5,000	79,170	5,000	22,185	5,000	1,613	-	2,043	1,500
A2401.1 · INTEREST ON RESERVES	-	-	-	-	-	5,822	-	8,103	2,500
A2410 · RENTAL OF REAL PROPERTY	1,750	4,165	1,750	800	1,750	875	1,000	1,400	1,000
A2544 · DOG LICENSES	500	752	500	502	500	697	500	378	500
A2555 · BUILDING & ALTERATION PERMITS	29,193	62,775	29,333	70,909	29,333	111,188	50,000	58,422	75,000
A2590 · PERMITS - OTHER	-	125	-	-	-	75	-	-	-
A2610 · FINES & FORFEITED BAIL	35,000	29,288	25,000	15,222	25,000	34,940	25,000	12,102	15,000
A2680 · INSURANCE RECOVERIES	-	13,414	-	1,072	-	-	-	-	-
A2701 · REFUND PRIOR YEAR EXPENDITURES	-	683	-	36,847	-	1,733	-	-	-
A2705 · GIFTS & DONATIONS	1,500	24,000	1,500	31,110	1,500	37,835	-	16,500	16,500
A2709 · EMPLOYEES CONTRIBUTIONS	993	999	3,064	2,793	3,064	2,184	3,064	815	3,000
A2750 · AIM RELATED PAYMENTS	-	-	-	11,239	-	1,239	-	-	11,239
A2770.1 · UNCLASSIFIED REVENUE	-	403	-	284	-	697	-	798	-
A2770.2 · INTERVENOR FUNDS	-	-	-	-	21,000	21,000	-	-	-
A2770.3 · UNCLASSIFIED-LAAF	-	-	-	-	-	-	-	-	30,000
A3001 · STATE AID REVENUE SHARING	11,000	11,239	11,000	279	11,000	-	-	-	-
A3005 · STATE AID MORTGAGE TAX	90,000	187,246	90,000	183,295	90,000	239,854	130,000	148,715	100,000
A3089 · WATER WAY GRANT	40,000	2,521	40,000	-	40,000	40,000	-	-	-
A3401 · PUBLIC HEALTH WASTEWATER GRANT	-	-	-	-	-	9,920	-	-	-
A3820 · STATE AID YOUTH PROGRAMS	700	1,429	1,429	-	1,429	-	-	-	-
A5031 · INTERFUND TRANSFER	-	-	-	-	-	400	-	-	-
A914 · ASSIGNED APPROPRIATED FUND BALANCE	-	-	-	-	-	-	-	-	687,000
TOTAL REVENUE	857,098	1,398,557	849,707	1,335,505	849,119	1,681,894	952,027	1,110,956	1,698,188
APPROPRIATIONS									
A10101 · LEGISLATIVE PERSONNEL SERVICES	14,420	14,420	14,420	10,815	14,420	14,420	19,000	12,667	19,000
A10104 · LEGISLATIVE CONTRACTUAL	2,000	1,195	2,000	1,353	2,000	1,345	2,000	-	2,000

General Fund - Town of Copake
Preliminary Budget
FISCAL YEAR 2023 BUDGET

A11101 · COURT PERSONNEL SERVICES	35,100	33,226	35,350	33,899	35,350	33,892	41,680	27,110	24,000
A11101.1 · COURT CLERK	-	-	-	-	-	-	-	0	20,800
A11104 · COURT CONTRACTUAL	6,425	7,233	6,425	2,147	6,425	4,724	6,500	3,324	6,500
A12201 · SUPERVISOR PERSONNEL SERVICES	12,875	12,875	12,875	12,875	12,875	12,875	14,000	9,333	14,000
A12301 · MUNICIPAL EXECUTIVE	-	-	-	-	-	-	35,000	-	26,500
A12204 · SUPERVISOR CONTRACTUAL	250	26,961	250	32,341	250	124	1,000	1,409	1,000
A13204 · ACCOUNTANT CONTRACTUAL	19,000	-	20,000	-	20,000	21,126	20,000	11,786	16,800
A13211 · BOOKKEEPER PERSONNEL SERVICES	8,000	-	8,000	-	9,000	5,836	-	1,519	-
A13214 · BOOKKEEPER CONTRACTUAL	1,860	-	2,000	-	2,000	3,000	9,000	5,750	4,000
A13401 · BUDGET PERSONNEL SERVICES	1,500	-	1,500	-	1,500	1,500	1,500	1,000	1,500
A13404 · BUDGET CONTRACTUAL	-	-	-	-	-	-	-	-	-
A13551 · ASSESSOR PERSONNEL SERVICES	36,000	34,596	37,000	34,631	37,000	37,960	40,000	25,105	31,000
A13551.1 · ASSESSOR CLERK	-	-	-	-	-	-	-	-	9,000
A13551.1 · BAR CLERK	-	-	-	-	-	-	-	-	500
A13554 · ASSESSOR CONTRACTUAL	6,150	860	5,150	985	5,150	6,025	6,100	-	6,100
A14101 · CLERK PERSONNEL SERVICES	41,544	38,780	41,544	37,567	55,000	54,589	55,000	36,165	45,500
A14101.1 · DEPUTY CLERK	-	-	-	-	-	-	-	-	12,690
A14104 · CLERK CONTRACTUAL	3,210	5,735	3,210	1,039	3,210	2,316	3,210	1,429	3,000
A14204 · LAW CONTRACTUAL-SOLAR	50,000	14,495	50,000	42,480	62,000	59,332	128,500	35,612	75,000
A14204 · LAW CONTRACTUAL-GENERAL	-	-	-	-	-	-	-	-	45,000
A14204 · LAW CONTRACTUAL-LAND USE	-	-	-	-	-	-	-	-	7,200
A14204 · LAW CONTRACTUAL-MISCELLANEOUS	-	-	-	-	-	-	-	-	5,000
A14404 · ENGINEER CONTRACTUAL	5,500	-	5,500	-	9,000	18,364	30,000	8,947	30,000
A16201 · OPERATION OF PLANT PERS SERVICE	15,500	15,500	15,750	15,750	15,750	15,750	17,917	11,945	18,860
A16202 · OPERATION OF PLANT EQUIPMENT	8,000	-	8,000	-	8,000	25,346	8,000	19,446	190,000
A16203 · OPERATION OF PLANTS	2,500	-	2,500	-	2,500	1,859	-	1,865	-
A16204 · OPERATION OF PLANT CONTRACTUAL	38,000	27,534	38,000	31,904	30,000	45,832	34,500	42,562	60,000
A16704 · CENTRAL PRINT/MAIL CONTRACTUAL	15,000	8,146	15,000	12,202	12,000	14,282	13,000	8,119	15,000
A16802 · CENTRAL DATA PROC EQUIPMENT	10,000	7,896	8,000	629	4,000	-	8,000	3,697	-
A16804 · CENTRAL DATA PROC CONTRACTUAL	10,000	8,467	10,000	10,586	8,000	8,438	9,000	8,902	12,000
A19104 · UNALLOCATED INSURANCE	37,000	37,518	39,000	43,405	46,000	39,008	45,000	42,379	45,000
A19204 · MUNICIPAL DUES CONTRACTUAL	1,000	2,000	1,000	-	1,000	-	1,000	2,000	1,000
A19904 · CONTINGENCY	40,000	-	40,000	-	40,000	-	40,000	-	40,000
A35101 · ANIMAL CONTROL PERSONNEL SERV	3,850	3,850	4,000	4,070	4,000	4,001	4,250	2,833	4,250
A35104 · ANIMAL CONTROL CONTRACTUAL	2,500	-	2,500	35	2,500	685	2,250	790	2,250
A36201 · SAFETY INSPECTION PERSONNEL SER	24,500	23,241	24,750	23,498	44,000	32,546	36,313	24,356	32,500
A36201.1 · SAFETY INSPECTION ADMIN ASST	-	-	-	-	-	-	-	-	5,634
A36204 · SAFETY INSPECTION CONTRACTUAL	2,500	4,615	2,500	816	1,840	1,657	2,000	2,981	1,600
A40201 · REGISTRAR OF VITAL PERSONNEL	-	-	-	-	-	320	750	-	750
A40204 · REGISTRAR OF VITAL CONTRACTUAL	1,000	370	1,000	1,260	1,000	670	-	-	-
A50102 · STREET CAPITAL OUTLAY	-	-	-	-	-	-	-	5,779	12,000
A50101 · STREET ADMIN PERSONNEL SERVICES	61,477	78,206	62,400	69,314	63,648	69,599	65,557	41,603	66,868
A50104 · STREET ADMIN CONTRACTUAL	500	250	500	300	500	300	500	300	500
A51102 · MAINTENANCE OF STREETS-CAPITAL	-	-	-	-	-	140,872	-	110,481	-

General Fund - Town of Copake
Preliminary Budget
FISCAL YEAR 2023 BUDGET

A51322 · GARAGE CAPITAL OUTLAY	-	-	-	-	-	-	-	-	300,000
A51324 · GARAGE CONTRACTUAL	40,298	19,173	40,298	20,133	25,700	21,170	25,700	14,421	27,500
A51824 · STREET LIGHTING CONTRACTUAL	-	-	-	19,133	-	-	-	-	-
A54104 · SIDEWALKS CONTRACTUAL	1,000	400	1,000	356	1,000	210	1,000	353	1,000
A64104 · CONTRACTUAL CELEBRATIONS	5,500	1,272	5,500	-	-	-	2,500	-	3,000
A65104 · VETERANS SERVICE CONTRACTUAL	1,000	-	1,000	190	1,000	-	1,000	-	1,000
A67724 · PROGRAMS FOR AGING CONTRACTUAL	2,250	258	2,250	-	2,250	500	1,000	-	1,000
A71104 · PARKS CONTRACTUAL	-	-	-	-	-	-	-	124	-
A71401 · PLAYGROUND AND REC PERSONNEL	13,175	10,578	13,425	9,650	13,425	7,998	15,000	-	11,000
A71402 · PLAYGROUND AND REC EQUIPMENT	900	60	900	82	900	-	900	11,768	235,900
A71404 · PLAYGROUND AND REC CONTRACTUAL	27,500	18,909	16,500	9,367	16,500	6,494	16,500	13,852	20,000
A73101 · YOUTH PROGRAM PERSONNEL SERVICE	24,850	22,946	26,500	-	25,000	22,761	29,000	29,138	31,000
A73104 · YOUTH PROGRAM CONTRACTUAL	5,000	7,500	5,000	264	4,000	7,604	-	6,965	-
A75104 · HISTORIAN CONTRACTUAL	550	425	550	425	625	913	1,125	760	1,296
A75204 · HISTORICAL PROPERTY CONTRACTUAL	3,200	5,600	3,200	9,601	2,000	2,200	2,500	2,645	3,000
A75504 · CELEBRATIONS CONTRACTUAL	5,500	1,745	5,500	1,906	2,500	1,359	-	498	2,500
A80101 · ZONING PERSONNEL SERVICES	5,000	3,645	5,000	3,160	5,000	2,932	5,500	1,131	5,814
A80104 · ZONING CONTRACTUAL	3,250	2,380	3,250	2,100	3,250	2,100	3,250	-	2,500
A80201 · PLANNING PERSONNEL SERVICES	5,800	6,799	6,000	6,278	6,000	5,748	6,500	3,587	6,876
A80204 · PLANNING CONTRACTUAL	57,650	16,785	43,650	10,600	27,900	26,785	4,650	8,388	3,500
A86874 · ECONOMIC DEV CONTRACTUAL	-	-	-	-	2,500	5,087	2,500	-	2,500
A88101 · CEMETERY PERSONNEL SERVICES	875	120	875	192	875	176	875	-	-
A88104 · CEMETERY CONTRACTUAL	300	-	300	500	300	-	300	-	300
A90108 · STATE RETIREMENT SYSTEM	33,010	20,950	33,010	23,287	30,000	22,239	30,000	-	25,000
A90308 · SOCIAL SECURITY EMP CONTRACTUAL	25,000	23,503	25,696	21,517	28,296	21,461	25,500	17,412	27,000
A90508 · UNEMPLOYMENT INS BENEFITS	5,000	-	5,000	-	5,000	-	5,000	277	1,000
A90558 · DISABILITY INS BENEFITS	1,200	550	1,200	544	1,200	857	1,200	405	1,200
A90608 · HOSPITAL & MEDICAL(DENTAL) INS	72,129	54,864	83,980	58,675	83,980	64,780	70,000	42,395	70,000
TOTAL APPROPRIATIONS	857,098	626,431	849,707	621,861	849,119	901,969	952,027	665,312	1,698,188
NET SURPLUS/DEFICIT	-	772,126	-	713,644	-	779,925	-	445,644	-

Highway Fund - Town of Copake
Preliminary Budget
FISCAL YEAR 2023 BUDGET

	2019		2020		2021		2022		2023
	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual Jan-Aug	Preliminary Budget
REVENUE									
DA1001 - REAL PROPERTY TAXES	846,275	846,275	846,275	846,275	846,275	846,275	846,275	846,275	846,275
DA1120 - SALES TAX	157,000	157,000	157,000	157,000	160,847	160,847	243,008	-	240,000
DA2300 - TRANSPORTATION SERVICES	15,550	13,387	15,550	9,931	15,550	5,863	9,500	9,427	9,500
DA2401 - INTEREST & EARNINGS	300	-	300	-	300	14	-	18	100
DA2655 - SCRAP METAL SALES	643	918	643	510	-	928	-	883	1,000
DA2665 - SALE OF EQUIPMENT	15,000	19,900	15,000	-	15,000	14,200	-	-	20,000
DA2680 - INSURANCE RECOVERIES	-	-	-	1,896	-	1,896	-	-	-
DA2709 - EMPLOYEE MEDICAL REIMBURSEMENT	6,105	6,609	7,327	-	7,327	-	7,327	-	6,500
DA2770 - UNCLASSIFIED	-	3,811	-	126	-	-	-	-	-
DA3501 - STATE AID CHIPS	131,185	185,999	131,185	148,792	131,185	289,730	131,185	-	169,386
DA599 - APPROPRIATED FUND BALANCE	25,000	-	25,000	-	25,000	-	-	-	111,423
TOTAL REVENUE	1,197,058	1,233,899	1,198,280	1,164,530	1,201,484	1,319,753	1,237,295	856,603	1,404,184
APPROPRIATIONS									
DA51101 - PERSONNEL SERVICES	170,198	158,754	173,154	150,292	176,777	166,513	182,808	149,786	186,202
DA51104 - GENERAL REPAIRS CONTRACTUAL	269,000	207,842	269,000	298,164	269,000	223,572	269,000	379,292	303,039
DA51122 - IMPROVEMENTS CHIPS	131,185	185,999	131,185	185,990	131,185	289,730	131,185	282,448	169,386
DA51302 - EQUIPMENT	10,000	246,681	10,000	168,484	10,000	194,498	75,000	84,900	150,000
DA51304 - CONTRACTUAL	84,039	93,739	84,039	101,571	84,039	111,014	84,039	63,129	100,000
DA51401 - LONGEVITY PERSONNEL SERVICES	4,900	3,200	4,900	3,600	4,900	2,000	1,550	400	1,600
DA51421 - SNOW REMOVAL PERSONNEL SERVICES	187,301	200,856	189,725	167,978	193,582	188,925	197,807	79,634	201,657
DA51424 - SNOW REMOVAL CONTRACTUAL	118,000	128,565	118,000	47,444	118,000	83,973	118,000	42,761	118,000
DA90108 - STATE RETIREMENT	60,297	48,882	60,297	40,082	50,000	50,000	40,000	-	30,000
DA90308 - SOCIAL SECURITY	28,400	27,221	28,900	25,228	28,900	27,792	29,236	17,227	30,000
DA90558 - DISABILITY INSURANCE	300	183	300	314	300	154	300	-	300
DA90608 - MEDICAL INSURANCE	125,068	110,008	120,410	109,756	126,431	113,490	100,000	76,852	105,000
DA90908 - OTHER BENEFITS-UNIFORMS	8,370	6,825	8,370	9,898	8,370	8,284	8,370	3,985	9,000
TOTAL APPROPRIATIONS	1,197,058	1,418,755	1,198,280	1,308,801	1,201,484	1,459,944	1,237,295	1,180,413	1,404,184
NET SURPLUS/DEFICIT	-	(184,856)	-	(144,271)	-	(140,191)	-	(323,810)	-

Light Fund - Town of Copake
Preliminary Budget
FISCAL YEAR 2023 BUDGET

	<u>2019</u>		<u>2020</u>		<u>2021</u>		<u>2022</u>		<u>2023</u>	
	<u>Adopted Budget</u>		<u>Adopted Budget</u>		<u>Adopted Budget</u>	<u>Actual</u>	<u>Adopted Budget</u>	<u>Actual Jan-Aug</u>	<u>Preliminary Budget</u>	
REVENUE										
SL1001 - REAL PROPERTY TAXES	12,540		12,540		12,540	12,540	12,540	12,540		12,540
SL599 - UNAPPROPRIATED FUND BALANCE	3,000		3,000		3,000	-	3,000			3,000
TOTAL REVENUE	15,540		15,540		15,540	12,540	15,540	12,540		15,540
APPROPRIATIONS										
SL51824 - CONTRACTUAL LIGHTING	15,540		15,540		15,540	16,373	15,540	10,039		15,540
TOTAL APPROPRIATIONS	15,540		15,540		15,540	16,373	15,540	10,039		15,540
NET SURPLUS/DEFICIT	-		-		-	(3,833)	-	2,501		-

Equalized Total Assessed Value 1,131,794,716

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	19	14,213,500	1.26
13100	CO - GENERALLY	RPTL 406(1)	2	620,000	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	11	5,020,000	0.44
13800	SCHOOL DISTRICT	RPTL 408	3	52,896,625	4.67
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	7	3,496,625	0.31
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	1	119,000	0.01
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	1	650,000	0.06
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	13	20,171,375	1.78
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	15	7,567,500	0.67
26050	AGRICULTURAL SOCIETY	RPTL 450	1	457,625	0.04
26100	VETERANS ORGANIZATION	RPTL 452	2	71,875	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	2	3,368,750	0.30
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	6	1,328,875	0.12
41120	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	57	2,009,175	0.18
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	37	2,114,875	0.19
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	15	900,638	0.08
41160	COLD WAR VETERANS (15%)	RPTL 458-b	10	142,500	0.01
41691	VOLUNTEER FIREFIGHTERS AND AM	RPTL 466-c,d,e,f,g,h&i	5	17,813	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	3	129,125	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	158	63,815,058	5.64
41800	PERSONS AGE 65 OR OVER	RPTL 467	66	6,545,306	0.58
41930	DISABILITIES AND LIMITED INCOM	RPTL 459-c	2	153,044	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	3	1,106,250	0.10
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	1	211,768	0.02
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	89,963	0.01

Equalized Total Assessed Value 1,131,794,716

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	2,515,000	0.22
Total Exemptions Exclusive of System Exemptions:			441	187,217,263	16.54
Total System Exemptions:			5	2,515,000	0.22
Totals:			446	189,732,263	16.76

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: _____



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[illegible]

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

RP-495-Ins (9/08)

**INSTRUCTIONS FOR APPLICATION FOR
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>.

The following instructions correspond to the information requested on the RP-495 and RP-495 PILOT forms.

Date – Date report prepared

Taxing Jurisdiction – Name of county, city, town, village or school district

Fiscal Year Beginning – The year in which the fiscal year begins (e.g., if the report applies to a municipal budget for the fiscal year beginning January 1, 2009, enter "2009")

Total Equalized Value in Taxing Jurisdiction –

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the total assessed value of all parcels divided by the level of assessment of the municipality on the assessment roll.
- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** - the total equalized value is the sum of the total equalized values of the municipal segments thereof. For each municipal segment, the total equalized value is the total assessed value of all parcels in the segment divided by the level of assessment of the municipality on the latest assessment roll.

Exemption Code – The 5-digit code that identifies the type of exemption. These codes are issued by the Office of Real Property Tax Services and are available online:

http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The exemptions for each parcel are identified by these 5-digit codes on the assessment roll.

Exemption Description – Title of the exemption (e.g. Enhanced STAR, Senior Citizens, State-owned, County-owned, Industrial Development, Farm Building, etc.) are also available from http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm. The description can also be the exemption title used on tax bills.

Statutory Authority – The section of the law authorizing the exemption. This can also be found online http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_02.htm.

Number of Exemptions – The total count of parcels receiving this exemption in the taxing jurisdiction

Total Equalized Value –

- **For cities, towns, village assessing units, school districts within one municipality and non-assessing villages within one municipality** - the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.
- **For counties, school districts in more than one municipality, and non-assessing villages in more than one municipality** – the sum of total equalized exempt value of each municipal segment for each individual exemption code. For each municipal segment, the total equalized value is the sum of the exempt assessed values of all parcels with this exemption divided by the level of assessment of the municipality on the assessment roll.

Percentage of Value Exempted – The total equalized value in Column E divided by the Total Equalized Value in the Taxing Jurisdiction listed above.

Amount, if Any, Attributed to Payments in Lieu of Taxes (PILOTs) – The total amount of all PILOTs, as listed on the RP-495-PILOT. Taxing jurisdictions without PILOTs will enter "0" and not complete the RP-495-PILOT.

RP-495-PILOT – Each PILOT agreement is listed under one or more exemptions. Similar to the RP-495, the code(s) for each PILOT is listed with accompanying information, as described above. No equalization is necessary because the PILOTs are made in actual dollar amounts.



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)

RP-495 PILOT (9/08)

Date: _____

Taxing Jurisdiction: _____

Fiscal Year Beginning: _____

Total equalized value in taxing jurisdiction: \$ _____

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