

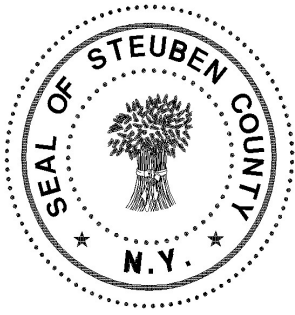
Alfred-Almond Central School District

TAX EXEMPTION IMPACT REPORTS 2025-2026



**Annual Budget Presentation
May 6, 2025
7:00 p.m.**

**Budget Vote & Election
May 20, 2025**



Steuben County Real Property Tax Service Agency

3 East Pulteney Square, Bath, New York 14810

Phone: (607) 664-2373 Fax: (607) 664-2168

Larry Roach, Director

Email: LRoach@SteubenCountyNY.gov

TO: School District Business Managers

DATE: March 20, 2025

FROM: Larry Roach, Director

RE: Exemption Impact Reports

RPTL495 requires that an Exemption Impact Report be annexed to any tentative or preliminary budget and shall become part of the final budget. The report is designed to show how much of the total assessed value on the final assessment roll or rolls used in the budgetary process are exempt from taxation. This report does not include payments in lieu of taxes or other payments for municipal services.

Attached is a copy of the exemption impact detail report showing the exemptions within each assessing unit and a summary of the totals by exemption within the school district. Please note that since 2025 assessment rolls will not be finalized until after the school budgets are adopted, the reports are based on the 2024 final assessment roll.

If you have any questions, please feel free to call.

Equalized Total Assessed Value 10,307,776

School District - 022001 Alfred-Almond CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13510	TOWN - CEMETERY LAND	RPTL 446	1	4,400	0.04
41700	AGRICULTURAL BUILDING	RPTL 483	1	36,000	0.35
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	326,837	3.17
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	60,973	0.59
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	15,211	0.15
41834	ENHANCED STAR	RPTL 425	11	920,540	8.93
41854	BASIC STAR	RPTL 425	21	691,740	6.71
Total Exemptions Exclusive of System Exemptions:			43	2,055,701	19.94
Total System Exemptions:			0	0	0.00
Totals:			43	2,055,701	19.94

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: _____

School District - 022001 Alfred-Almond CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	12,921	1.30
41834	ENHANCED STAR	RPTL 425	3	205,102	20.69
41854	BASIC STAR	RPTL 425	3	97,080	9.79
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	97	0.01
Total Exemptions Exclusive of System Exemptions:			8	315,200	31.80
Total System Exemptions:			0	0	0.00
Totals:			8	315,200	31.80

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 35,666,237

School District - 022001 Alfred-Almond CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	871,348	2.44
13100	CO - GENERALLY	RPTL 406(1)	2	248,202	0.70
13510	TOWN - CEMETERY LAND	RPTL 446	1	6,966	0.02
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	1	202,472	0.57
14100	USA - GENERALLY	RPTL 400(1)	1	508,764	1.43
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	1,074,607	3.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	29	1,411,199	3.96
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	5	377,379	1.06
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	68,225	0.19
41804	PERSONS AGE 65 OR OVER	RPTL 467	3	49,202	0.14
41834	ENHANCED STAR	RPTL 425	41	3,268,760	9.16
41854	BASIC STAR	RPTL 425	58	1,876,880	5.26
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	7,156	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	133,420	0.37
Total Exemptions Exclusive of System Exemptions:			154	10,104,580	28.33
Total System Exemptions:			0	0	0.00
Totals:			154	10,104,580	28.33

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 46,965,196

School District - 022001 Alfred-Almond CSD

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	5	871,348	1.86
13100	CO - GENERALLY	RPTL 406(1)	2	248,202	0.53
13510	TOWN - CEMETERY LAND	RPTL 446	2	11,366	0.02
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	2	215,393	0.46
14100	USA - GENERALLY	RPTL 400(1)	1	508,764	1.08
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	1,074,607	2.29
41700	AGRICULTURAL BUILDING	RPTL 483	1	36,000	0.08
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	35	1,738,036	3.70
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	7	438,352	0.93
41800	PERSONS AGE 65 OR OVER	RPTL 467	2	68,225	0.15
41804	PERSONS AGE 65 OR OVER	RPTL 467	4	64,413	0.14
41834	ENHANCED STAR	RPTL 425	55	4,394,402	9.36
41854	BASIC STAR	RPTL 425	82	2,665,700	5.68
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	7,253	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	2	133,420	0.28
Total Exemptions Exclusive of System Exemptions:			205	12,475,481	26.56
Total System Exemptions:			0	0	0.00
Totals:			205	12,475,481	26.56

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: _____

TENTATIVE

Equalized Total Assessed Value 930,852,856

School District - 022001 Alfred Almond

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	83	185,751,234	19.95
13100	CO - GENERALLY	RPTL 406(1)	1	65,254	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	20	2,436,177	0.26
13510	TOWN - CEMETERY LAND	RPTL 446	12	413,422	0.04
13650	VG - GENERALLY	RPTL 406(1)	13	2,924,670	0.31
13660	VG - CEMETERY LAND	RPTL 446	5	72,983	0.01
13750	VG O/S LIMITS - AVIATION	RPTL 406(7)	7	2,563,873	0.28
13800	SCHOOL DISTRICT	RPTL 408	7	44,024,720	4.73
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	3	3,397,350	0.36
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	6	24,832,839	2.67
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	2	796,551	0.09
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	25	8,947,139	0.96
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	65	342,137,237	36.76
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	1	615,254	0.07
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	3	621,272	0.07
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	381,017	0.04
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	4,068	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	4	1,245,822	0.13
41150	COLD WAR VETERANS (10%)	RPTL 458-b	2	37,288	0.00
41400	CLERGY	RPTL 460	1	1,500	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	4	264,786	0.03
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	50	2,998,466	0.32
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	27	1,511,651	0.16
41800	PERSONS AGE 65 OR OVER	RPTL 467	3	90,000	0.01
41804	PERSONS AGE 65 OR OVER	RPTL 467	10	182,119	0.02
41834	ENHANCED STAR	RPTL 425	220	19,662,962	2.11
41854	BASIC STAR 1999-2000	RPTL 425	362	12,455,337	1.34
41980	LOW OR MODERATE INCOME HOUSIN	RPTL 421-e	1	1,664,559	0.18
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	129,000	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	13	2,381,872	0.26
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	2	173,555	0.02
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	10	467,280	0.05
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1,376,480	0.15

Equalized Total Assessed Value 930,852,856

School District - 022001 Alfred Almond

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	0	0.00
Total Exemptions Exclusive of System Exemptions:			968	664,627,737	71.40
Total System Exemptions:			3	0	0.00
Totals:			971	664,627,737	71.40

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