



NEW YORK STATE DEPARTMENT OF TAXATION & FINANCE

RP-495 (9/08)

OFFICE OF REAL PROPERTY TAX SERVICES

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

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

Date: March 19, 2021

Taxing Jurisdiction: West Seneca Central School District

Fiscal Year Beginning: July 1, 2020

Total equalized value in taxing jurisdiction: \$4,718,828,656

| Exemption Code (Column A) | Exemption Description (Column B) | Statutory Authority (Column C) | Number of Exemptions (Column D) | Total Equalized Value (Column E) | West Seneca | Cheek. | Hamburg | Orchard Park | Percentage of Value Exempted (Column F) | |
|---------------------------|----------------------------------|----------------------------------|---------------------------------|----------------------------------|--------------------|---------------|-------------|--------------|---|--------|
| 16 | 12100 | NYS-GENERALLY | RPTL 404(1) | 13 | 137,461,630 | 137,282,059 | 0 | 17,528 | 152,043 | 2.91% |
| 17 | 13100 | CO-GENERALLY | RPTL 406(1) | 73 | 1,080,574 | 505,588 | 460,843 | 83,820 | 323 | 0.02% |
| 18 | 13350 | CITY-GENERALLY | RPTL 406(1) | 1 | 42,353 | 42,353 | 0 | 0 | 0 | 0.00% |
| 19 | 13500 | TOWN-GENERALLY | RPTL 406(1) | 131 | 30,379,090 | 28,962,629 | 572,288 | 142,023 | 702,150 | 0.64% |
| 20 | 13900 | SCHOOL DISTRICT | RPTL 408 | 13 | 146,762,795 | 146,762,795 | 0 | 0 | 0 | 3.11% |
| 21 | 13850 | BCCES | RPTL 408 | 1 | 11,048,824 | 11,048,824 | 0 | 0 | 0 | 0.23% |
| 22 | 14000 | LOCAL AUTHORITIES SPECIFIED | RPTL 412 | 1 | 11,765 | 11,765 | 0 | 0 | 0 | 0.00% |
| 23 | 14100 | USA-GENERALLY | RPTL 400(1) | 1 | 1,937,847 | 1,937,847 | 0 | 0 | 0 | 0.04% |
| 24 | 18020 | MUNICIPAL INDUSTRIAL DEV AGENCY | RPTL 412-a | 11 | 29,865,061 | 23,874,977 | 6,190,084 | 0 | 0 | 0.63% |
| 25 | 18100 | HOUSING: OWNER-MUNICIPALITY | P H F I L 36-a(2) | 1 | 132,647 | 132,647 | 0 | 0 | 0 | 0.00% |
| 26 | 18400 | LIMITED DIVIDEND HOUSING CO | P H F I L 97 | 1 | 8,823,529 | 8,823,529 | 0 | 0 | 0 | 0.19% |
| 27 | 21600 | RES OF CLERGY-RELIG CORP OWN | RPTL 462 | 3 | 1,545,000 | 1,545,000 | 0 | 0 | 0 | 0.03% |
| 28 | 25110 | NONPROF CORP-RELIG(CONST PRO) | RPTL 420-a | 55 | 32,538,857 | 24,928,397 | 3,204,820 | 4,407,840 | 0 | 0.69% |
| 29 | 25120 | NONPROF CORP-EDUCL(CONST PRO) | RPTL 420-a | 5 | 6,188,097 | 6,181,470 | 6,627 | 0 | 0 | 0.13% |
| 30 | 25130 | NONPROF CORP-CHAR (CONST PRO) | RPTL 420-a | 8 | 18,507,353 | 18,507,353 | 0 | 0 | 0 | 0.39% |
| 31 | 25220 | NONPROF CORP-CEMETERY | RPTL 420(1)(a) | 1 | 20,588 | 20,588 | 0 | 0 | 0 | 0.00% |
| 32 | 25230 | NONPROF CORP-MORAL/MENTAL IM | RPTL 420-a | 14 | 11,880,577 | 10,221,472 | 195,060 | 1,464,045 | 0 | 0.25% |
| 33 | 25300 | NONPROF CORP-SPECIFIED USES | RPTL 420-b | 5 | 7,214,094 | 3,235,294 | 3,385,542 | 593,258 | 0 | 0.15% |
| 34 | 25400 | FRATERNAL ORGANIZATION | RPTL 428 | 1 | 191,176 | 191,176 | 0 | 0 | 0 | 0.00% |
| 35 | 25500 | NONPROF MED,DENTAL HOSP SVCE | RPTL 486 | 11 | 6,121,177 | 6,121,177 | 0 | 0 | 0 | 0.13% |
| 36 | 25900 | Land Banks | NPCL S1608 | 1 | 158,916 | 0 | 158,916 | 0 | 0 | 0.00% |
| 37 | 26100 | VETERANS ORGANIZATION | RPTL 452 | 3 | 895,158 | 615,588 | 0 | 0 | 279,570 | 0.02% |
| 38 | 28250 | HISTORICAL SOCIETY | RPTL 444 | 2 | 435,588 | 435,588 | 0 | 0 | 0 | 0.01% |
| 39 | 28400 | INC VOLUNTEER FIRE CO OR DEPT | RPTL 464(2) | 17 | 14,008,138 | 12,021,178 | 1,987,952 | 0 | 0 | 0.30% |
| 40 | 27350 | PRIVATELY OWNED CEMETERY LAND | RPTL 446 | 13 | 5,426,470 | 5,426,470 | 0 | 0 | 0 | 0.11% |
| 41 | 28110 | NOT-FOR-PROFIT HOUSING COMPANY | RPTL 422 | 5 | 8,700,390 | 5,808,824 | 2,891,566 | 0 | 0 | 0.18% |
| 42 | 41120 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 1,230 | 15,385,924 | 11,812,380 | 2,997,552 | 101,190 | 474,802 | 0.33% |
| 43 | 41124 | ALT VET EX-WAR PERIOD-NON-COMB | RPTL 458-a | 204 | 2,567,934 | 2,222,776 | 294,936 | 12,674 | 37,546 | 0.05% |
| 44 | 41130 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 976 | 20,338,811 | 16,780,193 | 2,784,950 | 147,868 | 625,800 | 0.43% |
| 45 | 41134 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 185 | 3,896,206 | 3,423,346 | 389,158 | 21,124 | 62,590 | 0.08% |
| 46 | 41140 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 528 | 18,978,013 | 15,945,324 | 2,437,419 | 101,123 | 494,147 | 0.40% |
| 47 | 41144 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 126 | 3,423,821 | 2,921,892 | 388,622 | 42,247 | 72,860 | 0.07% |
| 48 | 41300 | PARAPLEGIC VETS | RPTL 458(3) | 5 | 1,075,167 | 798,823 | 0 | 0 | 276,344 | 0.02% |
| 49 | 41400 | CLERGY | RPTL 460 | 21 | 82,232 | 75,004 | 7,228 | 0 | 0 | 0.00% |
| 50 | 41684 | VOLUNTEER FIREFIGHTERS AND AMB | RPTL 466-c,d,e,g | 1 | 3,176 | 3,176 | 0 | 0 | 0 | 0.00% |
| 51 | 41700 | AGRICULTURAL BUILDING | RPTL 483 | 2 | 355,588 | 355,588 | 0 | 0 | 0 | 0.01% |
| 52 | 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 2 | 372,320 | 372,320 | 0 | 0 | 0 | 0.01% |
| 53 | 41730 | AGRIC LAND-INDIV NOT IN AG DIS | AG MKTS L 306 | 5 | 613,203 | 613,203 | 0 | 0 | 0 | 0.01% |
| 54 | 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 296 | 20,383,733 | 18,956,405 | 1,094,037 | 0 | 333,291 | 0.43% |
| 55 | 41804 | PERSONS AGE 65 OR OVER | RPTL 467 | 101 | 3,588,419 | 0 | 2,770,355 | 98,809 | 719,255 | 0.08% |
| 56 | 41805 | PERSONS AGE 65 OR OVER | RPTL 467 | 29 | 1,900,466 | 0 | 1,798,938 | 101,528 | 0 | 0.04% |
| 57 | 41806 | PERSONS AGE 65 OR OVER | RPTL 467 | 450 | 17,490,600 | 17,490,600 | 0 | 0 | 0 | 0.37% |
| 58 | 41834 | ENHANCED STAR | RPTL 425 | 4,405 | 321,620,045 | 245,100,098 | 64,649,184 | 2,298,620 | 9,572,143 | 6.82% |
| 59 | 41854 | BASIC STAR 1999-2000 | RPTL 425 | 8,008 | 258,367,599 | 207,583,811 | 39,048,933 | 2,122,895 | 9,512,160 | 5.48% |
| 60 | 41900 | PHYSICALLY DISABLED | RPTL 459 | 8 | 548,986 | 386,405 | 0 | 0 | 162,581 | 0.01% |
| 61 | 41904 | PHYSICALLY DISABLED | RPTL 459 | 1 | 13,032 | 13,032 | 0 | 0 | 0 | 0.00% |
| 62 | 41930 | DISABILITIES AND LIMITED INCOME | RPTL 459-c | 41 | 2,564,673 | 2,358,190 | 206,483 | 0 | 0 | 0.05% |
| 63 | 41934 | DISABILITIES AND LIMITED INCOME | RPTL 459-c | 2 | 64,409 | 0 | 0 | 16,764 | 47,645 | 0.00% |
| 64 | 41936 | DISABILITIES AND LIMITED INCOME | RPTL 459-c | 25 | 913,497 | 678,912 | 236,585 | 0 | 0 | 0.02% |
| 65 | 47100 | Mass Telecomm Ceiling | RPTL S499-qqqq | 3 | 50,768 | 0 | 0 | 50,768 | 0 | 0.00% |
| 66 | 47610 | BUSINESS INVESTMENT PROPERTY P | RPTL 485-b | 3 | 1,372,172 | 0 | 0 | 0 | 1,372,172 | 0.03% |
| 67 | 50000 | SYSTEM CODE | STATUTORY AUTH NOT DEFINED | 1 | 14,708 | 14,708 | 0 | 0 | 0 | 0.00% |
| 68 | | Totals | | 17,047 | \$1,177,363,786.00 | 1,002,456,372 | 138,186,078 | 11,823,922 | 24,897,414 | 24.85% |

The exempt amounts do not take into consideration any payments for municipal services.

Amount, if any, attributed to payments in lieu of taxes: \$ 258,445.52

(details contained on RP-495-PILOT)