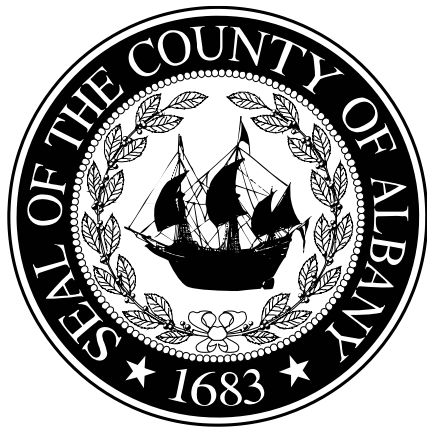

2021 ALBANY COUNTY ADOPTED BUDGET

INTRODUCTION AND HIGHLIGHTS LOCAL GOVERNMENT EXEMPTION IMPACT REPORT



Daniel P. McCoy
County Executive

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Commissioner of Management & Budget

LOCAL GOVERNMENT EXEMPTION IMPACT REPORT

Chapter 258 of the Laws of 2008 created Section 495 to the Real Property Tax law which requires counties, cities, towns, villages and school districts to attach a real property exemption report to their tentative budgets. This measure took effect on October 8, 2008 and applies to budgets for fiscal years commencing on and after that date.

The exemption report is required to show how much of the total assessed value on the final assessment roll used in the budgetary process is exempt from taxation. This information provides taxpayers, policy makers and the general public with greater transparency on property tax exemptions and their effect on the overall property taxes.

Exemptions are reductions in property taxes granted to certain groups of property owners (e.g. non-profits, seniors and veterans) which are offset with increases in property taxes on remaining taxpayers. The law requires exemption reports to include the following:

- Every type of exemption granted by the taxing authority and the cumulative impact of each type of exemption.
- 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.
- The cumulative impact of all exemption granted.

The information contained in this section is the Local Government Exemption Impact Report for Albany County as of August 2020. The number of exemptions for the County total 23,006 and represents \$13,719,146,113 in Equalized Value of Exemptions. This amount represents 32.90% of the equalized total assessed value of \$41,687,531,967. The 2021 Executive Budget anticipates \$2,355,000 in payment in lieu of taxes (PILOTs) which are included as revenue in the Division of Finance's 2021 Executive Budget.

2020 Assessment Roll Totals

Town/City	County Assessed Value	Partial Exemption County	Total Assessed Value	Equalization Rate	Full Value	Percent of County
Berne	\$168,284,760	\$32,266,032	\$200,550,792	0.54	\$371,390,356	0.008908907
Bethlehem	\$3,796,130,304	\$497,254,050	\$4,293,384,354	0.95	\$4,519,351,952	0.108410159
Coeymans	\$587,675,556	\$196,287,375	\$783,962,931	1	\$783,962,931	0.018805693
Colonie	\$6,128,486,033	\$1,432,009,857	\$7,560,495,890	0.61	\$12,394,255,557	0.297313249
Green Island	\$182,211,212	\$33,167,473	\$215,378,685	0.91	\$236,679,874	0.005677474
Guilderland	\$4,367,366,975	\$472,422,682	\$4,839,789,657	1	\$4,839,789,657	0.116096814
Knox	\$135,127,960	\$15,916,216	\$151,044,176	0.52	\$290,469,569	0.00696778
New Scotland	\$1,013,488,701	\$106,499,723	\$1,119,988,424	0.91	\$1,230,756,510	0.029523372
Rensselaerville	\$134,635,266	\$16,495,272	\$151,130,538	0.562	\$268,915,548	0.006450743
Westerlo	\$2,777,533	\$350,970	\$3,128,503	0.009	\$347,611,444	0.008338499
Albany	\$4,913,265,935	\$8,537,446,785	\$13,450,712,720	0.934	\$14,401,191,349	0.3454556
Cohoes	\$420,606,227	\$173,707,263	\$594,313,490	0.5	\$1,188,626,980	0.028512769
Watervliet	\$387,519,012	\$337,412,902	\$724,931,914	0.89	\$814,530,240	0.019538941
Total	\$22,237,575,474	\$11,851,236,600	\$34,088,812,074		\$41,687,531,967	1.000000000

Equalized Total Assessed Value 41,687,531,967

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	394	5579842481	13.38
12200	NYS TEACHERS RETIREMENT SYSTEM	RPTL 404(3)	6	41234348	0.10
12350	PUBLIC AUTHORITY - STATE	RPTL412	1	39038223	0.09
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	30	46397203	0.11
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	4	15858244	0.04
12380	CENTRAL N Y REGIONAL TRANSP AUTH	RPTL412	11	84879764	0.20
13100	CO - GENERALLY	RPTL406(1)	98	609774523	1.46
13110	CO - CEMETERY LAND	RPTL446	6	27,729,657	0.07
13350	CITY - GENERALLY	RPTL 406(1)	727	307,716,427	0.74
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL406(2)	1	10,947	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL406(3)	2	6,078,197	0.01
13442	CITY O/S LIMITS - SEWER OR WATER	RPTL406(3)	6	4,959,335	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	672	280,428,072	0.67
13510	TOWN - CEMETERY LAND	RPTL446	10	403,149	0.00
13650	I/G - GENERALLY	RPTL406(1)	147	43,138,112	0.10
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	705,574	0.00
13800	SCHOOL DISTRICT	RPTL408	133	696,107,454	1.67
13850	BOCES	RPTL408	3	22,648,852	0.05
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	10	11,579,500	0.03
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	51	6,671,071	0.02
13970	REGIONALOTB CORPORATION	RACING L513	1	1,131,585	0.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	160	85,660,868	0.21
14100	USA - GENERALLY	RPTL 400(1)	42	696,567,319	1.67
14110	USA- SPECIFIED USES	STATE L54	11	49,001,631	0.12
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	221	779,626,232	1.87
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	243	242,322,457	0.58
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	69	2,262,955	0.01
18080	MUN HSNL AUTH-FEDERAMUN AIDED	PUB HSNL L 52(3)&(5)	7	49,649,667	0.12
18180	UDC OWNED NON-HOUSINGPROJECT	MC K UCUN L 6272	2	11,466,488	0.03
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL462	47	22,279,631	0.05
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	5,700,000	0.01
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	536	499,070,154	1.20
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	277	671,085,731	1.61

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Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL420-a	225	112,466,642	0.27
25210	NONPROF CORP - HOSPITAL	RPTL420-a	57	900,129,394	2.16
25220	NONPROF CORP-CEMETERY	RPTL 420(1)(a)	3	6,868,525	0.02
25230	NONPROF CORP - MORAUIMENTAL IMP	RPTL420-a	448	266,614,378	0.64
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	102	49,058,167	0.12
25400	FRATERNAL ORGANIZATION	RPTL428	3	2,344,009	0.01
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL486	1	1,800,321	0.00
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL486-a	1	4,736,842	0.01
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	577	15,028,899	0.04
26050	AGRICULTURAL SOCIETY	RPTL450	16	12,576,600	0.03
26100	VETERANS ORGANIZATION	RPTL452	26	8,136,562	0.02
26250	HISTORICAL SOCIETY	RPTL444	16	1,897,901	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL464(2)	66	57,702,554	0.14
27250	RAILROAD PROP OWNED BY AMTRAK	45 USC 546b	1	199,918	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL446	91	76,827,278	0.18
28100	NOT-FOR-PROFIT HOUSING CO	RPTL422	3	761,758	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL422	4	19,275,409	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL422	4	20,386,316	0.05
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL422	5	130,076,722	0.31
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL422	23	8,239,180	0.02
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL422	2	383,333	0.00
29150	OPERA HOUSE	RPTL426	1	1,697,000	0.00
29350	TRUSTEES - HOSP, LIB, PLAYGROUND	RPTL438	15	13,740,487	0.03
32252	NYS OWNED REFORESTATION LAND	RPTL 534	19	6,791,807	0.02
33201	TAX SALE - COUNTY OWNED	RPTL406(5)	3	9,183	0.00
33750	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	600,000	0.00
41001	VETERANS EXEMPTION INCR/DECR IN	RPTL458(5)	568	61,693,830	0.15
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	27	2,385,787	0.01
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL458(5)	68	8,279,925	0.02
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL458-a	4,298	123,649,900	0.30
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL458-a	376	9,011,290	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2,768	134,100,644	0.32
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL458-a	284	11,462,007	0.03

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Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,017	53,592,167	0.13
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL458-a	109	4,740,138	0.01
41160	COLD WAR VETERANS (15%)	RPTL458-b	82	2,693,381	0.01
41161	COLD WAR VETERANS (15%)	RPTL 458-b	489	7,130,746	0.02
41162	COLD WAR VETERANS (15%)	RPTL458-b	28	354,507	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	6	164,105	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	56	1,360,002	0.00
41300	PARAPLEGIC VETS	RPTL458(3)	5	2,115,623	0.01
41400	CLERGY	RPTL460	73	294,045	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	1	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL483	64	4,142,653	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	718	35,925,062	0.09
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L306	101	17,491,360	0.04
41750	AG LAND ELIGIBLE FORAGASSMT	AG-MKTS 305(7)	1	180,851	0.00
41800	PERSONS AGE 65 OR OVER	RPTL467	3,382	231,547,999	0.56
41801	PERSONS AGE 65 OR OVER	RPTL467	226	13,270,861	0.03
41802	PERSONS AGE 65 OR OVER	RPTL467	19	967,506	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	219	15,138,259	0.04
41931	DISABILITIES AND LIMITED INCOMES	RPTL459-c	16	1,389,428	0.00
41932	DISABILITIES AND LIMITED INCOMES	RPTL459-c	3	167,228	0.00
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	2	7,937,200	0.02
42100	SILOS, MANURE STORAGE TANKS,	RPTL483-a	7	82,323	0.00
42120	TEMPORARY GREENHOUSES	RPTL483-c	1	51,068	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL483-d	5	507,271	0.00
44110	FIRST-TIME HOMEBUYERS - NEW CONSTRUG	RPTL457	3	127,000	0.00
44210	HOME IMPROVEMENTS	RPTL421-f	5	240,899	0.00
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL464(1)	1	154,100	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	86	10,832,074	0.03
47200	RAILROAD- PARTIALLY EXEMPT	RPTL 489-d&ddd	15	12,616,151	0.03
47460	FOREST LAND CERTDAFTER 8/74	RPTL480-a	18	988,912	0.00
47500	CONS EASMT, PERPETUAL	RPTL491	2	123,347	0.00
47501	CONS EASMT, PERPETUAL	RPTL491	2	228,600	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	3	10,719,700	0.03

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Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL485-b	11	3,830,464	0.01
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL485-b	10	3,708,505	0.01
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL485-b	59	48,469,110	0.12
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL485-b	1	319,672	0.00
47670	PROPERTY IMPRVMT IN EMPIRE ZONE	RPTL485-e	3	46,083,418	0.11
47700	FALLOUT SHELTER FACILITY	RPTL479	1	3,000	0.00
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	16,254,098	0.04
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	4,702,459	0.01
48690	REDEVELOPMENT CO - PHASE OUT	RPTL423	1	2,694,426	0.01
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL487	136	33,084,535	0.08
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL487	54	6,720,188	0.02
49530	INDUSTRIAL WASTE TREATMENT FAG	RPTL477	4	2,968,455	0.01
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	97	76,965,033	0.18
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	18,927,702	0.05
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	422	7,179,063	0.02
Total Exemptions Exclusive of System Exemptions:			21,082	13,616,074,315	32.66
Total System Exemptions:			523	103,071,798	0.25
Totals:			21,605	13,719,146,113	32.91

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 payments.

