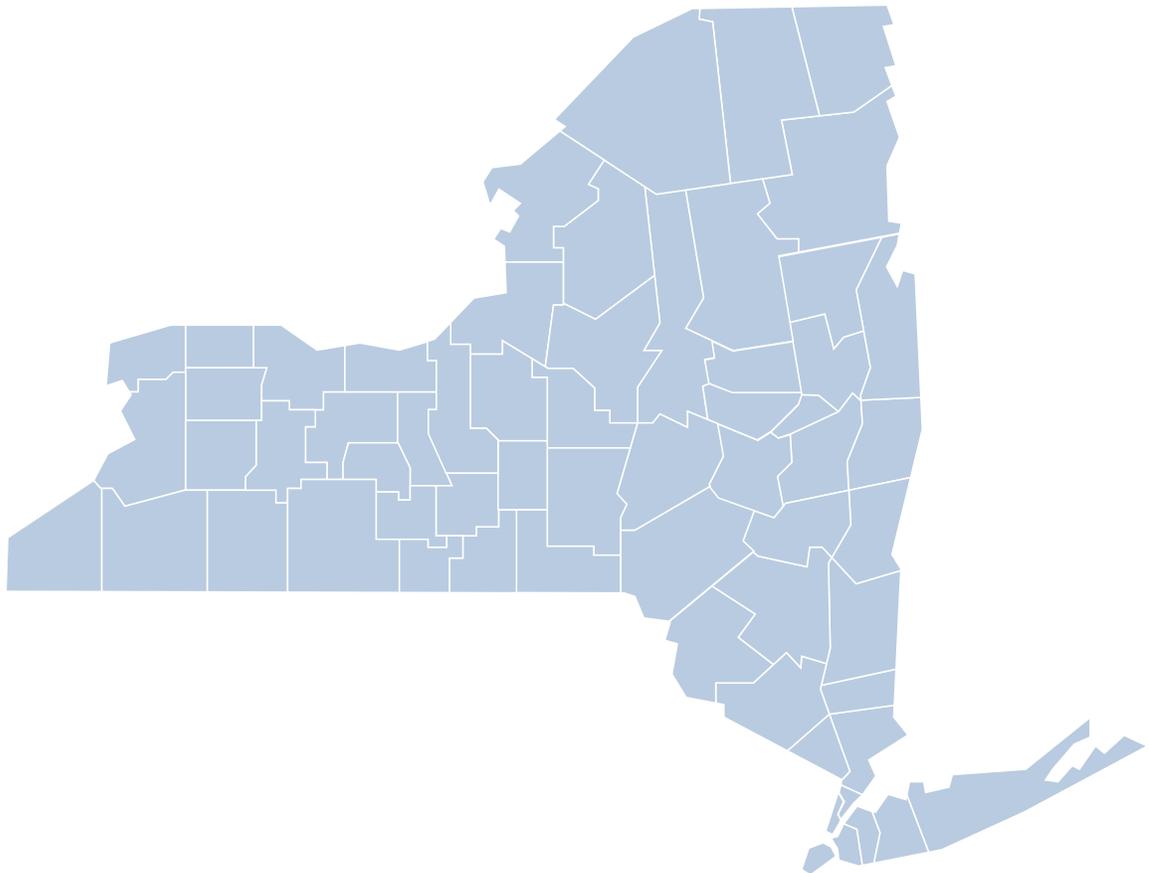


Office of the NEW YORK STATE

**COMPTROLLER**

## Property Tax Exemptions

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New York State Comptroller  
**THOMAS P. DiNAPOLI**

**FEBRUARY 2018**



# Introduction

In New York State, real property is taxed to generate revenue to support local government activities.<sup>1</sup> Property taxes are based on the value of real property, which generally consists of land and any permanent structure attached to it – such as houses, apartment and office buildings, shopping centers or factories.<sup>2</sup>

The assessor (an elected or appointed local official) determines the value of each parcel of real property, known as an assessment, within an assessing unit, which may be a county, city, town or village. Property owners can contest assessments if they feel they are unfair.<sup>3</sup>

In some cases, legal provisions specify property tax exemptions that can completely or partially exclude a property’s assessed value from being subject to tax. For example, property owned by government, religious or not-for-profit entities is generally wholly exempt, while many homeowners are eligible for a partial tax exemption through the School Tax Relief (STAR) program. The partial exemption allows the owner to pay tax on the reduced property value.

Property tax exemptions can be a valuable tool to improve the affordability of housing for certain populations, fuel economic growth or encourage the adoption of energy-smart technologies. The size of the exemption depends on factors such as property ownership, location and use.

Recently enacted changes to the federal income tax code limit State and local tax deductions, including those for property taxes. The property tax deduction reduces the net cost of home ownership, and the new limitation may decrease home affordability in the future.

Since exemptions result in other taxpayers generally bearing financial responsibility for the offset in tax burden, it is vital that exemptions be processed fairly and within legal limits. (See Figure 1.)

This report examines the amount and variety of property tax exemptions in New York State outside of New York City. It also looks at the specific points in the process where local governments can exercise some discretion, including the types of exemptions offered, how to ensure that exemptions are properly awarded and the use of alternative methods for raising revenue.

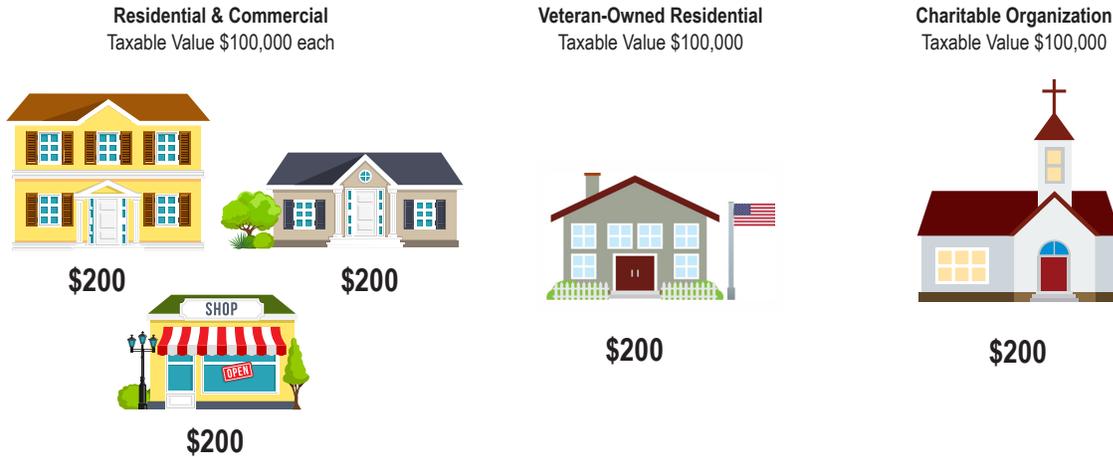
Highlights
<ul style="list-style-type: none"><li>• <b>Local governments received \$34.7 billion, or 44 percent, of their revenue from property taxes and other related items in FY 2016.</b></li><li>• <b>In 2016, property tax exemptions totaled \$457 billion, or about 30 percent, of the \$1.5 trillion in total property value outside New York City, down 5 percent (\$22.7 billion) from 2006.</b></li><li>• <b>2.7 million properties, or 58.3 percent, were eligible for some type of tax exemption in 2016, with STAR alone accounting for 2.4 million partial exemptions.</b></li><li>• <b>Over the past decade, the number of business investment property exemptions declined 44 percent while their value decreased from \$2.6 billion in 2006 to \$938 million in 2016, a 63 percent decrease.</b></li><li>• <b>Certain local governments and school districts receive significant revenues from payment-in-lieu-of-tax agreements.</b></li><li>• <b>OSC audits of local assessors have found issues in documenting, reviewing and tracking exemptions.</b></li></ul>

Figure 1

Example of a Town with a \$1,000 Property Tax Levy – Five Properties, Each Assessed at \$100,000

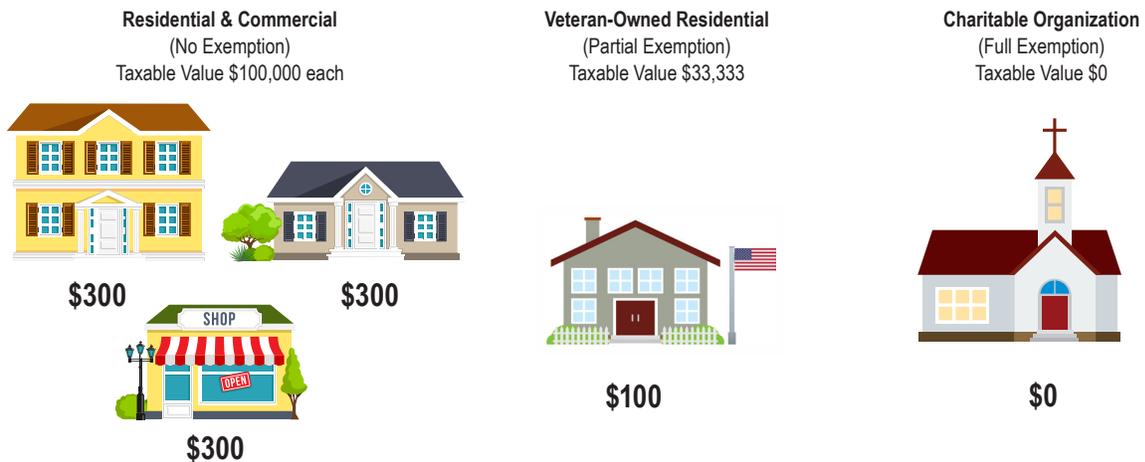
**Tax Bills If No Property Tax Exemptions Applied**

A hypothetical town only contains five properties, assessed at \$100,000 each. The town provides various services to its residents and needs to raise \$1,000 of revenue by levying a tax on these properties. If all properties were fully taxable, this would result in a \$200 tax per property.



**Tax Bills with Exemptions Applied**

However, one property is owned by a tax-exempt not-for-profit organization, and a town-granted partial tax exemption for veteran-owned property reduces the taxable value of another homeowner by two-thirds, to \$33,333. Thus, the not-for-profit organization pays no tax, and the \$1,000 levy is split between the veteran, who pays \$100, and the owners of the three non-exempt properties. They pay \$300 each, subsidizing the tax exemptions granted to the other two properties.



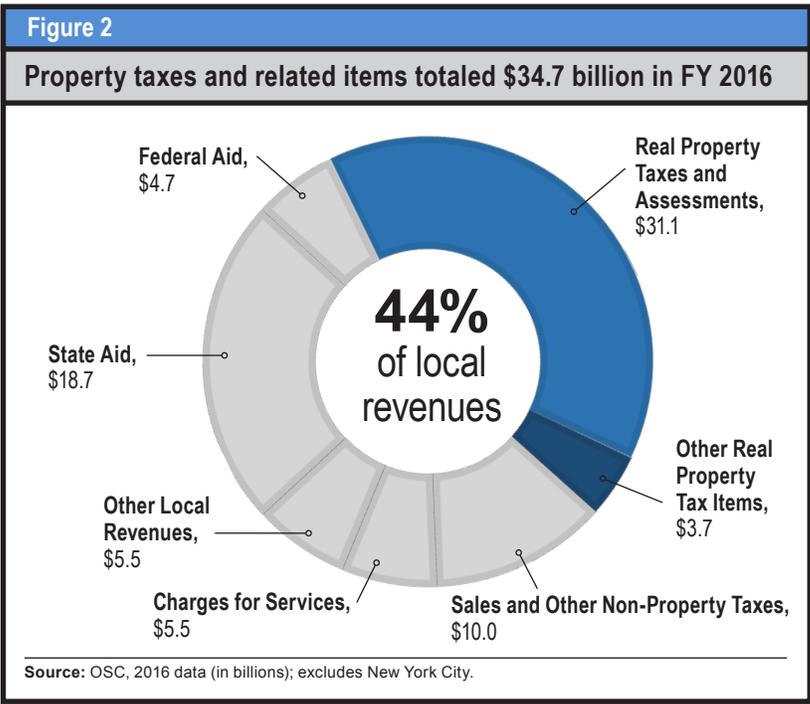
# Importance of the Property Tax

The property tax is extremely important to local governments, as it represents the largest single source of revenue for many entities. It is also a relatively stable and predictable revenue source. In contrast, other major sources such as sales tax or State aid are subject to larger year-to-year variations, due to economic swings or policy changes beyond local control.

In 2016, real property taxes and assessments accounted for 39 percent of local government revenues overall. Other real property tax items—including STAR reimbursements and payments in lieu of taxes (PILOTs), both of which will be discussed later in this report—bring the total reliance up to about 44 percent.<sup>5</sup> (See Figure 2.)

School taxes account for about two-thirds of all property taxes collected each year. In 2016, these came to \$22 billion, or 55 percent of total school district revenues overall. Reliance varied greatly from district to district, however, with 25 districts reporting that more than 90 percent of their total revenue came from this source.

Fire districts, which collected \$803 million in taxes overall in 2016, typically depend on the property tax for nearly all of their revenue. (See Figure 3.)



**Figure 3**  
Property taxes and related items account for over half of school district revenue, and nearly all fire district revenue, \$800 million

Class of Government	Property Tax Revenue	Total Revenue	Percentage of Total Revenue from Property Taxes
Counties	\$5,526,106,750	\$23,858,483,383	23.2%
Cities	\$1,203,741,767	\$4,603,713,501	26.1%
Towns	\$3,947,287,948	\$7,301,938,407	54.1%
Villages	\$1,409,378,777	\$2,862,569,188	49.2%
School Districts	\$21,901,839,914	\$39,644,178,804	55.2%
Fire Districts	\$755,220,873	\$802,941,516	94.1%

Source: Annual Financial Data reported to OSC, FY 2016 data; excludes New York City. Property tax revenue includes real property taxes and assessments and other real property tax items.

# Overview of Tax Exemptions

In 2016, 2.7 million properties in the State outside of New York City (58.3 percent) were eligible for some type of tax exemption. The value of these exemptions totaled \$457 billion, or about 30 percent of total property value (\$1.5 trillion).<sup>6</sup> When compared to 2006, this represents a five percent decrease in both the number of properties eligible for exemptions (2.9 million in 2006) and their total value (\$479 billion). Tax exemptions vary in a number of ways.

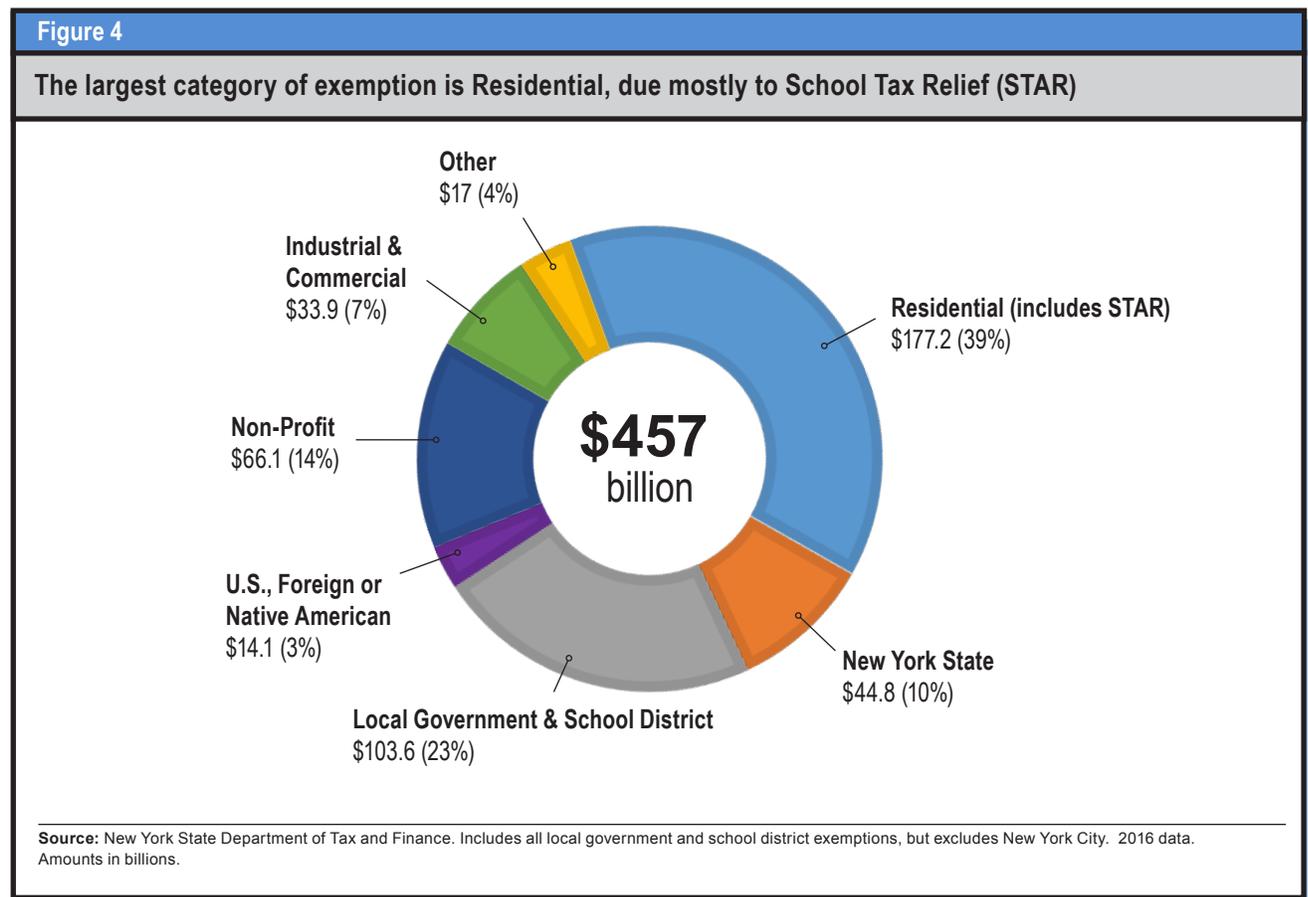
- **How they are established:** State law establishes numerous real property tax exemptions, predominantly through the Real Property Tax Law.<sup>7</sup> Other exemptions exist because of federal law or even international treaties.<sup>8</sup>
- **Class of government to which they apply:** The most notable example is STAR, which applies only to school district property taxes.
- **Participating governmental entities:** Individual local governments may opt in or out of certain exemptions. In addition, tax exemptions relating to Industrial Development Agency (IDA) projects have a greater impact in some areas.
- **Percentage of value exempted:** Exemptions may provide complete or partial relief from taxation.

## Federal Tax Law Changes: A Bad Deal for New York

The federal Tax Cuts and Jobs Act, which went into effect on January 1, 2018, includes a \$10,000 cap on the aggregate itemized deduction for state and local taxes (SALT), including property taxes, on federal tax returns. The Act was strongly opposed by the Governor and Comptroller, as well as most of the State's legislators and Congressional representatives. The State has managed its tax system based on SALT being fully deductible for federal tax purposes. Absent changes to the State's tax code, the Comptroller has stated that a cap on SALT deductions by the federal government would negatively impact an estimated one million New Yorkers. The State Department of Tax and Finance expects the federal law change to cost State taxpayers an additional \$14.3 billion per year in federal taxes. In response to this damaging taxpayer impact, the Governor issued an Executive Order on December 22, 2017 authorizing local governments to collect property taxes for 2018 before the end of 2017, so taxpayers could have the opportunity to take advantage of full federal SALT deductibility on their 2017 federal tax return. Longer term solutions are currently under discussion.<sup>9</sup>

## Exemption Categories

The New York State Department of Taxation and Finance classifies exemptions into several categories, summarized in Figure 4.<sup>10</sup> The “Residential” category is the largest, both in total dollars and number of exemptions. Of this category, STAR—which applies to a large portion of owner-occupied primary residences in the State outside of New York City—represents the majority share. STAR accounted for 2.4 million partial exemptions in 2016, worth \$141 billion, or 31 percent of all exempted value.<sup>11</sup> However, unlike other exemptions, STAR creates no direct additional burden on other local property taxpayers, since the school tax on the exempt amount is reimbursed by the State.



# Mandatory Tax Exemptions

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While local governments have the ability to decide whether to provide certain property tax exemptions, some of the largest exemptions do not require local approval. For example, property owned by federal, State and local governments as well as many not-for-profits—including religious organizations, educational institutions and hospitals—is exempt from property taxes.

## Government-Owned Property

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Real property owned by the State or its public authorities is generally exempt from taxation by both school districts and municipalities.<sup>12</sup> This broadly applies to prisons, many parklands and State office buildings. The same is true for most local government-owned properties, Native American reservation lands and federal properties in the State.<sup>13</sup> For example, nearly \$88 million of property in the small City of Salamanca is exempt, due to being owned by the Allegany Territory of the Seneca Nation of Indians. (See Appendix.)

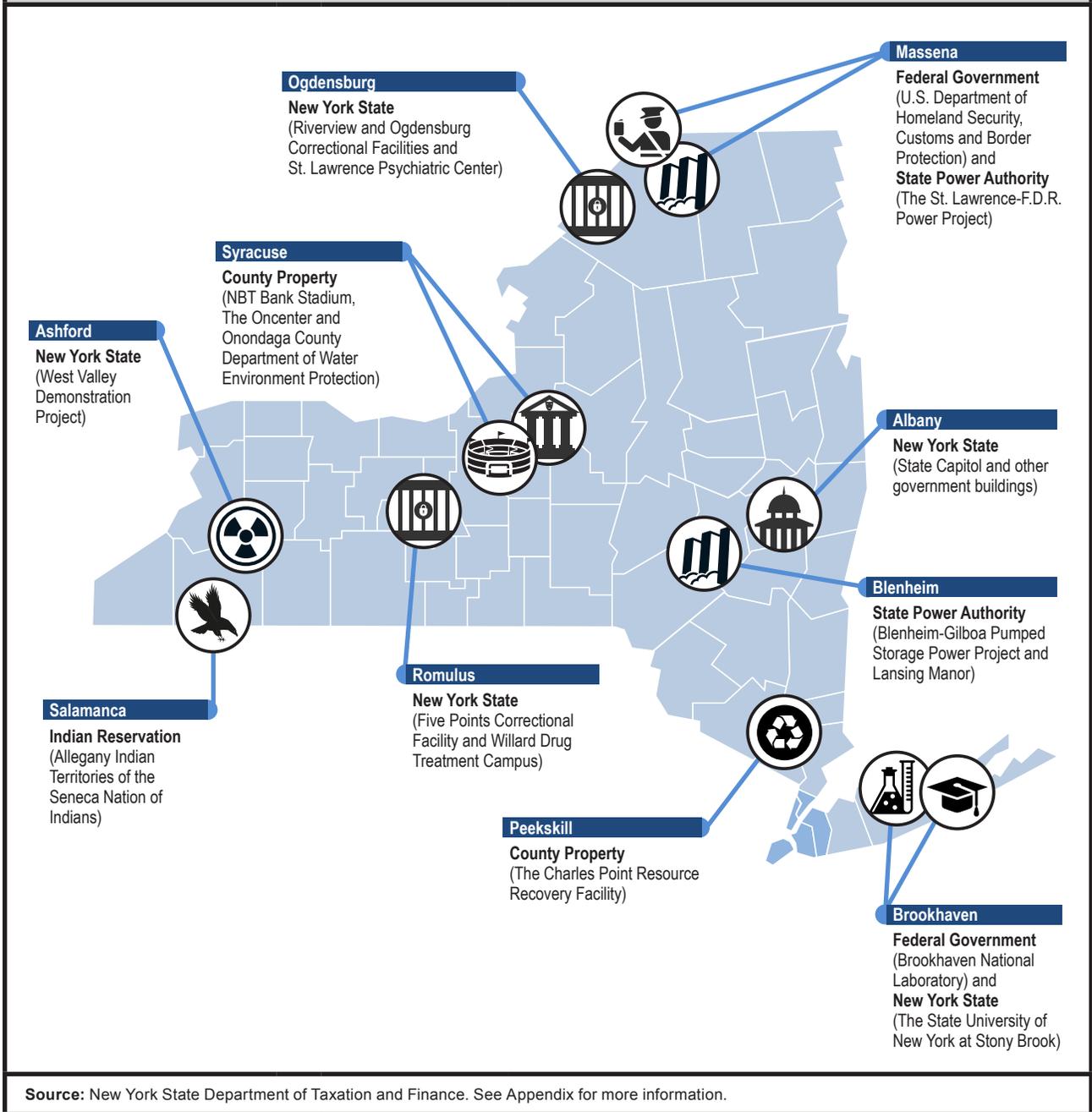
Figure 5 shows examples of local governments with a large percentage of property tax exemptions relating to government-owned property.

It is important to note, however, that not all government property is exempt from taxation and, even when it is exempt, New York and the federal government sometimes make voluntary payments to municipalities:

- Certain State-owned land in the Adirondack and Catskill State Parks is taxable. The State paid an estimated \$99 million in taxes on these parcels in 2015.<sup>14</sup>
- The State sometimes pays school taxes on land occupied by State prisons.<sup>15</sup>
- New York makes an annual (non-tax) payment to the City of Albany, site of the State Capitol and numerous other State facilities. (Almost 38 percent of Albany's full value is tax exempt due to State-owned property.)<sup>16</sup>
- The federal government makes some payments (about \$150,000 in total) to compensate various local governments.<sup>17</sup>

Figure 5

Examples of Significant Exemptions for Government-Owned Property



Source: New York State Department of Taxation and Finance. See Appendix for more information.

## Not-For-Profit Organizations

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Property of certain not-for-profit organizations (including religious and charitable organizations, as well as hospitals and educational institutions) is generally tax-exempt by statute.<sup>18</sup> Local governments have no authority to levy property taxes on these organizations.

Municipalities have some options for raising revenue to pay for certain services, however. Local governments may charge user fees for services such as water, sewer and refuse pick-up.<sup>19</sup> For example, the City of Troy recently implemented trash collection fees instead of continuing to fund this service through property taxes.<sup>20</sup> Local governments may also be able to levy special assessments on not-for-profits for certain public improvement costs, including those for water, sewer and drainage.<sup>21</sup>

The not-for-profit category may account for a relatively large percentage of the total tax base in municipalities which are home to major universities, colleges or hospitals. (See Figure 6.) For example, nearly 60 percent of the property value of the City of Ithaca is exempt, largely due to Cornell University and Ithaca College.

In some cases, a large number of smaller properties of a specific type may account for an unusually large percentage of exempt value. For example, the towns of Shawangunk in Ulster County and Ramapo in Rockland County have particularly high levels of exempt value for property owned by religious organizations.<sup>22</sup> Statewide, these account for only about 3 percent of all property tax exemptions, but they make up almost 10 percent of exemptions in Ramapo and nearly 41 percent of all exemptions in Shawangunk. Religious exemptions for these two towns totaled \$575 million in 2016, compared to \$482 million for the cities of Buffalo, Rochester and Syracuse, combined.

### Voluntary Arrangements with Not-For-Profits

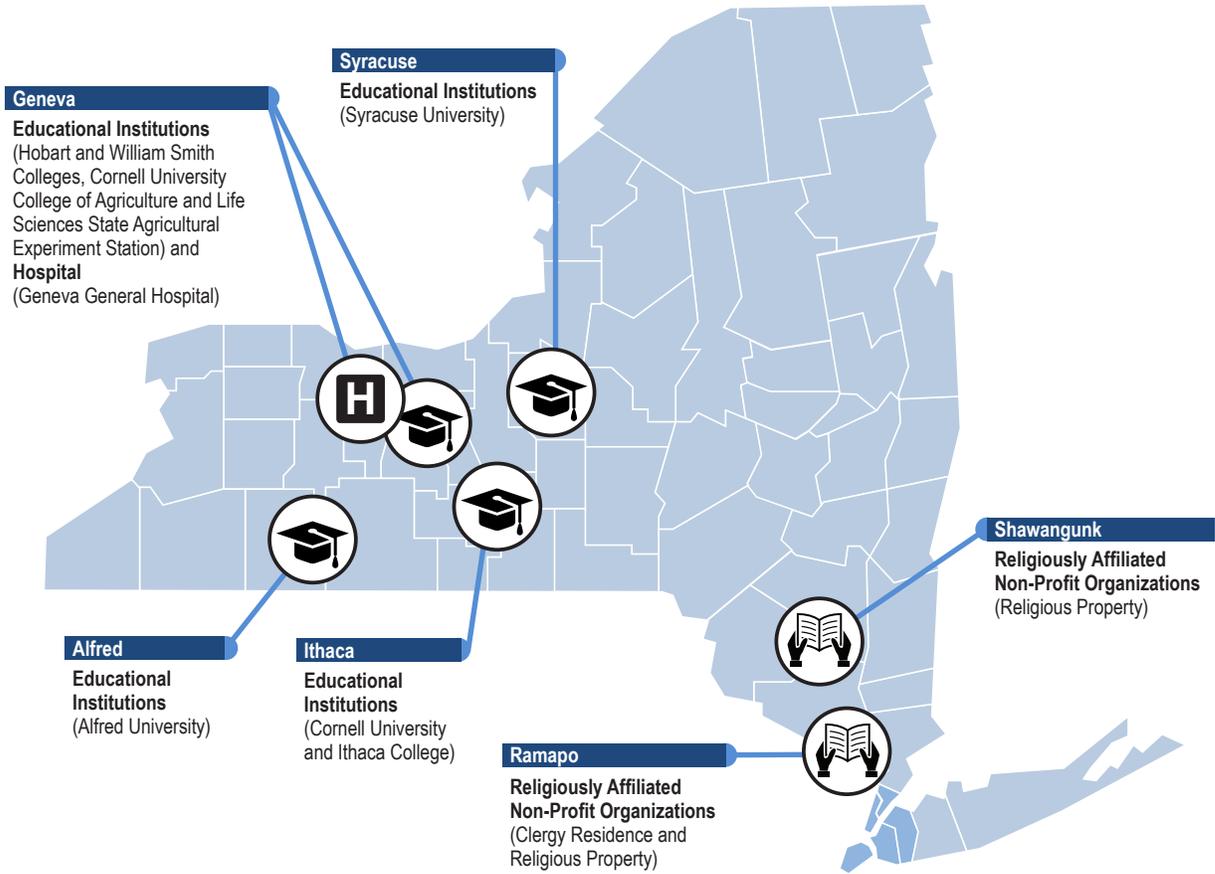
Some municipal services that not-for-profit organizations use—such as general police and fire protection and road maintenance—cannot be funded by fees or special benefit assessments. Certain local governments have negotiated voluntary payments from large universities or hospitals to help defray the cost of providing these services.

The City of Syracuse, for example, recently updated a “service agreement” with Syracuse University. Over five years, the University has agreed to pay an average of \$900,000 per year to the City’s general fund and \$500,000 annually to support neighborhood groups, for a total of \$7 million.<sup>23</sup> In past years, the City has also arranged with Crouse and Upstate University Hospitals to reduce the City’s employee health care costs by decreasing service rates for hospital care.<sup>24</sup>

Recently, the State’s Financial Restructuring Board for Local Governments (FRB) noted that a voluntary consortium of large and predominantly tax-exempt entities in the City of Troy has not increased its \$450,000 annual contribution to the City in 20 years, representing a potential source of additional revenue.<sup>25</sup>

Figure 6

Examples of Significant Exemptions for Not-For-Profit Organizations



Source: New York State Department of Taxation and Finance. See Appendix for more information.

# Local Option Tax Exemptions

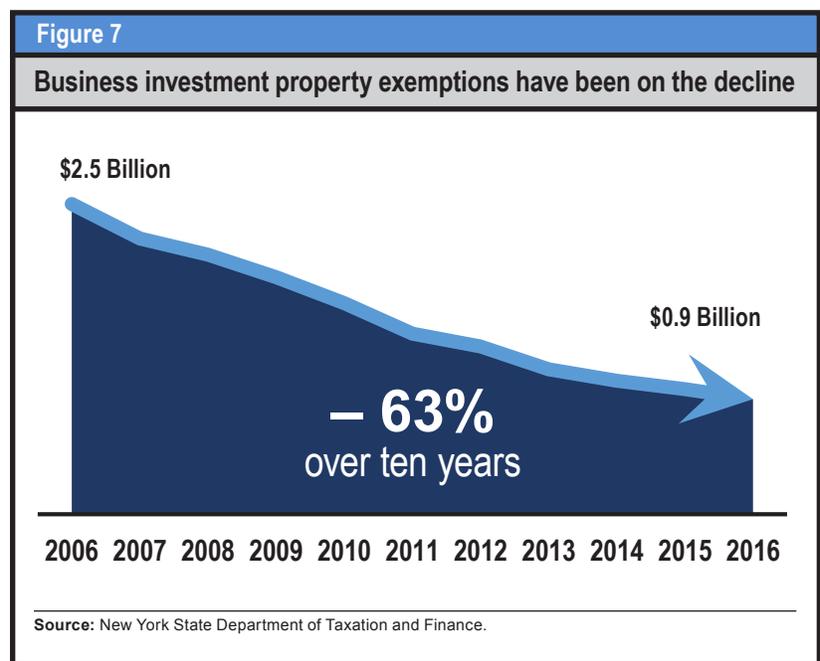
Many of the laws enacting residential and business exemptions give local governments a choice of whether or not to offer them. However, the complexity of the laws and of their administration can make it difficult for local officials to maintain an accurate understanding of which exemptions apply within their boundaries.

In some cases, a local government or school district must enact a local law, ordinance or resolution in order to grant a particular exemption.<sup>26</sup> One example of such an “opt in” exemption applies to certain residential property owned by low-income senior citizens.<sup>27</sup> In other instances, an exemption automatically applies, unless the local entity enacts a local law, ordinance or resolution to “opt out.” Exemptions targeting business investment property or renewable energy often fall into this category.

Occasionally, optional exemptions are written into State law at the request of specific local governments. The local government may not be specifically named in the law, but rather defined by a description of the taxing jurisdiction to which it applies, such as a particular population range. Since more than one local government may wish to offer a similar program, a single type of exemption may be in multiple statutes, with the only difference being the particular population ranges to which the exemption applies. For example, 11 State statutes allow similar partial exemptions for residential construction, each of which affects different jurisdictions without explicitly naming them.<sup>28</sup> One of these statutes encompasses all cities with a population between 31,000 and 32,000.<sup>29</sup> When enacted in 2002, this statute applied only to the City of Jamestown. However, as of the 2010 decennial Census, it also applied to North Tonawanda. Based on current population estimate trends, after 2020, it may no longer apply to either city.

## Economic Development

The Real Property Tax Law includes many optional exemptions that local governments can offer to businesses to encourage them to invest in the local community or as an incentive for specific actions, such as incorporating mixed-use development into construction projects.<sup>30</sup> Depending on how the law is written, these exemptions typically require the local government to either opt in or opt out.



Under one such exemption, certain commercial property owners are eligible when their property improvement costs more than \$10,000, or some higher minimum chosen by the local government, up to \$50,000.<sup>31</sup> This exemption automatically applies unless a local government chooses to opt out or otherwise restrict it.

Although popular for many years, the number of business investment property exemptions and their value has dropped steadily over the past decade, from \$2.5 billion in 2006 to \$938 million in 2016. (See Figure 7). As of June 2017, almost 650 local governments and school districts have either reduced the percentage or disallowed this exemption entirely.<sup>32</sup>

### IDAs: Another Source of Economic Development Exemptions

IDAs are created by special acts of the State Legislature for the benefit of counties, cities, towns or villages and their inhabitants, usually in order to support economic development and promote job creation and retention. All IDA property is exempt from property tax. When a business begins an IDA project, the IDA may take title to the project property, thus making it exempt, and lease it back to the business for a period of time. As part of the transaction, most IDA agreements include a provision for payments in lieu of taxes (PILOTs), which range from a small percentage to the full amount of the tax that the affected tax jurisdictions would otherwise receive. At the end of the lease, the title to the property and the responsibility to pay property tax reverts to the business. Local governments, which are typically not involved in the negotiation of these agreements, still need to be aware of them. In past years, OSC audits have found that properties were not always returned to taxable status in a timely manner at the termination of projects and PILOTs made by projects were not monitored properly, resulting in both underpayments and overpayments.<sup>33</sup>

For Fiscal Year Ending 2015, 109 IDAs reported:

**\$1 billion**  
Value of property tax  
exemptions granted

**\$500 million**  
Amount offset  
by PILOTs<sup>34</sup>

## Renewable Energy

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Another statewide optional exemption is meant to encourage adoption of green energy technology by property owners. It exempts, for a 15-year period, the value added by the installation of a solar or wind energy system. This exemption makes no distinction between homeowners with small-scale solar systems and businesses with large-scale commercial power generation facilities. Thus, it applies both to the change in the value of a home when solar panels are added, and to the change in the value of rural land when it is transformed from unimproved or agricultural use to a wind farm.<sup>35</sup>

As valuable, large-scale wind and solar farms have become more prevalent in recent years, local governments in rural areas have handled this exemption differently than their urban and suburban counterparts, who are typically dealing only with small-scale improvements.

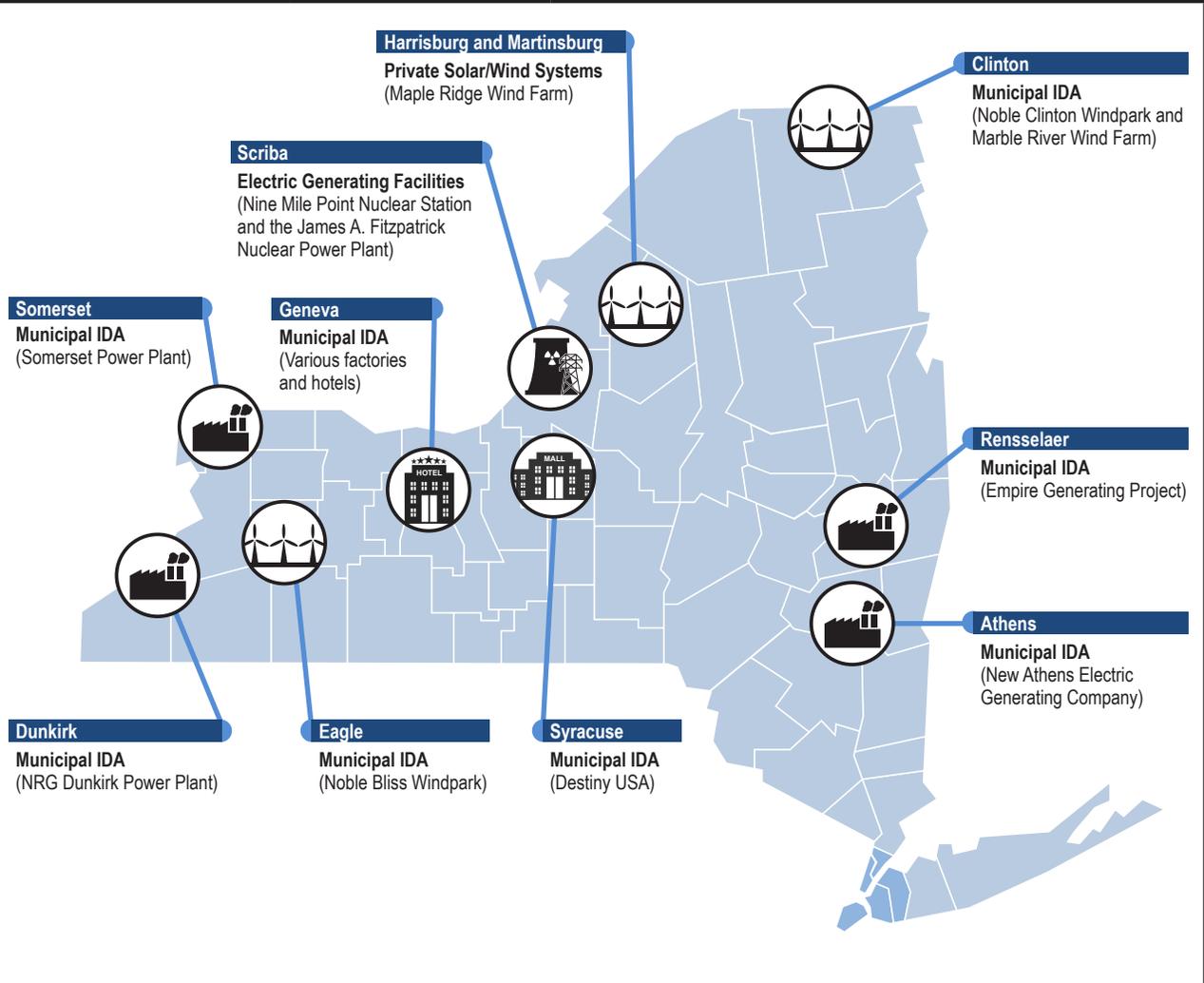
In some cases, rural communities have seen substantial revenue increases from wind farms and other large-scale developments, generally by entering into PILOT agreements with the renewable energy companies that have built them.<sup>36</sup> For example, the Tug Hill Commission noted that Maple Ridge Wind Farm in Lewis County made PILOT payments of over \$7.8 million to local governments in 2016.<sup>37</sup> Some local governments have the ability to lower or eliminate their real property tax levy since they receive enough in revenue from wind farm PILOT agreements to finance their operations.<sup>38</sup> Following a review of some of these entities, OSC has recommended that local governments develop a comprehensive multiyear financial and capital plan in order to help manage ongoing PILOT revenues.<sup>39</sup>

Alternatively, some local governments in rural areas have chosen to opt out of the exemption.<sup>40</sup> News coverage over this practice has reported that officials saw this as a negotiating tactic to encourage developers of large-scale energy providers to negotiate PILOTs or other concessions from developers with the affected local governments.<sup>41</sup>

Some examples of high value exemptions for private companies—whether offered through optional exemptions or IDAs—are shown in Figure 8. Many of these are associated with power-generating projects.

Figure 8

Examples of Significant Exemptions for Business Purposes and Private Power-Generating Facilities



Source: New York State Department of Taxation and Finance. See Appendix for more information.

# Administration

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Just as important as determining which property tax exemptions apply in a given taxing jurisdiction is ensuring that those exemptions are properly administered, a duty which falls to the local assessor.<sup>42</sup> Yet a range of challenges—from insufficient training to the complexity of the State and local laws involved—can make this a difficult task. Some major issues include:

- **Documenting:** To receive an exemption, a property owner must submit a valid application with proper supporting documentation, and may need to update this documentation annually. However, OSC audits have found instances where assessors did not collect adequate documentation to support granting or continuing to provide exemptions.<sup>43</sup>
- **Reviewing:** A sitting assessor should review the decisions of his or her predecessors in the role and periodically verify that current property owners are still eligible for exemptions that do not require annual documentation. Recent OSC audits have found assessors failing to verify whether supporting documentation was maintained for exemptions granted prior to their term. These practices are very important, but time pressures and paper records for older exemptions can make carrying out this responsibility daunting.<sup>44</sup>
- **Tracking:** The number of State and local laws governing exemptions can be problematic for local officials. At the State level, laws change periodically, with new exemptions becoming available to opt into and out of. As mentioned in the “Local Option Tax Exemptions” section above, a local government may even become eligible to offer an exemption due to a change in population, rather than a change in State law. At the local level, tracking is also vital, since local governments may choose to opt into or out of exemptions or to restrict their use in various ways. It is important that assessors verify with their local governing boards which exemptions apply to the current year. A recent OSC audit found an instance where an assessor granted a certain type of exemption to several applicants, but the local board had not passed a local law or resolution to opt into it.<sup>45</sup>

# Conclusions and Recommendations

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Property tax exemptions are a useful tool that can help local governments maintain affordable housing, jump-start economic development or encourage adoption of clean energy technologies. However, their use can increase the tax bills of non-exempt taxpayers and may negatively impact the ability of a local government to raise adequate revenue for services.

Local government leaders should periodically review the exemptions they offer at local option. This includes monitoring new property tax exemption statutes, and examining exemptions that may become applicable as their situation changes. Also, it is imperative that assessors properly grant and monitor exemptions, which includes maintaining adequate supporting documentation and verifying its accuracy. In the future, OSC will be partnering with the New York State Assessors' Association, Inc. to provide training opportunities for local assessors.

Local officials can also benefit from understanding exemptions that are not under their control. They should be aware of IDA activity within their municipality, for example, including both exemptions and PILOT agreements. Even in cases of mandated exemptions, such as those for not-for-profits or State-owned property, there may be ways to mitigate the impact of tax exemptions, such as charging user fees for certain services or exploring voluntary arrangements.

# Appendix: Examples of Local Governments with High Percentages of Exempt Property in 2016

Examples of Significant Exemptions for Government-Owned Property					
City or Town	Percentage of Total Property Value Exempt from Tax	Type of Government Exemption	Biggest Example(s)	Total Value for This Type of Exemption (in thousands)	Percentage of All Tax Exempt Property Represented by This Type of Exemption
Town of Ashford	87.1%	New York State	West Valley Demonstration Project	\$878,499	97.1%
Town of Romulus	77.6%	New York State	Five Points Correctional Facility and Willard Drug Treatment Campus	\$558,726	89.1%
Town of Blenheim	74.9%	New York State Power Authority	Blenheim-Gilboa Pumped Storage Power Project and Lansing Manor	\$100,642	89.9%
Town of Massena	68.8%	New York State Power Authority	The St. Lawrence-Franklin Delano Roosevelt Power Project	\$556,269	46.8%
		Federal Government	U.S. Department of Homeland Security, Customs and Border Protection	\$464,132	39.0%
City of Salamanca	64.9%	Indian Reservation	Allegany Indian Territories of the Seneca Nation of Indians	\$87,933	54.8%
City of Albany	63.0%	New York State	State Capitol and Various State Government Buildings	\$4,969,240	57.1%
City of Ogdensburg	59.0%	New York State	Riverview and Ogdensburg Correctional Facilities and St. Lawrence Psychiatric Center	\$180,768	46.0%
City of Syracuse	51.7%	County	NBT Bank Stadium, The Oncenter and Onondaga County Department of Water Environment Protection	\$598,646	12.1%
City of Peekskill	49.9%	County	The Charles Point Resource Recovery Facility	\$1,300,668	77.0%
Town of Brookhaven	19.0%	Federal Government	Brookhaven National Laboratory	\$3,812,064	16.4%
		New York State	The State University of New York at Stony Brook	\$2,041,334	8.8%

**Source:** Tax and Finance and municipality assessment rolls.  
**Note:** All values are equalized and for county purposes. While the examples given represent major recipients of this particular type of tax exemption, they generally do not represent all of the value of a particular tax exemption.

## Appendix: Examples of Local Governments with High Percentages of Exempt Property in 2016

Examples of Significant Exemptions for Not-For-Profit Organizations					
City or Town	Percentage of Total Property Value Exempt from Tax	Type of Not-For-Profit Exemption	Biggest Example(s)	Total Value for This Type of Exemption (in thousands)	Percentage of All Tax Exempt Property Represented by This Type of Exemption
Town of Alfred	79.2%	Educational Institution	Alfred University	\$212,125	58.8%
City of Geneva	59.0%	Hospital	Geneva General Hospital	\$66,476	11.6%
		Educational Institution	Hobart and William Smith Colleges and The Cornell University College of Agriculture and Life Sciences New York State Agricultural Experiment Station (NYSAES)	\$187,283	32.8%
City of Ithaca	58.4%	Educational Institution	Cornell University, Ithaca College and Tompkins Cortland Community College's Ithaca Extension Center	\$2,109,098	81.6%
City of Syracuse	51.7%	Educational Institution	Syracuse University	\$953,262	19.3%
Town of Shawangunk	24.0%	Religiously Affiliated Non-Profit Organizations	Religious Property	\$147,016	57.2%
Town of Ramapo	21.0%	Religiously Affiliated Non-Profit Organizations	Clergy Residence and Religious Property	\$427,906	13.4%

**Source:** Tax and Finance and municipality assessment rolls.  
**Note:** All values are equalized and for county purposes. While the examples given represent major recipients of this particular type of tax exemption, they generally do not represent all of the value of a particular tax exemption.

# Appendix: Examples of Local Governments with High Percentages of Exempt Property in 2016

Examples of Significant Exemptions for Business Purposes and Private Power-Generating Facilities					
City or Town	Percentage of Total Property Value Exempt from Tax	Type of Business or Power-Generating Exemption	Biggest Example(s)	Total Value for This Type of Tax Exemption (in thousands)	Percentage of All Tax Exempt Property Represented by This Type of Exemption
Town of Harrisburg	90.3%	Private Solar/Wind Systems	Maple Ridge Wind Farm	\$233,495	97.4%
Town of Clinton	87.3%	Municipal IDA	Noble Clinton Windpark and Marble River Wind Farm	\$310,119	98.5%
Town of Scriba	85.7%	Electric Generating Facilities	Nine Mile Point Nuclear Station and the James A. FitzPatrick Nuclear Power Plant	\$1,608,598	86.6%
Town of Martinsburg	78.9%	Private Solar/Wind Systems	Maple Ridge Wind Farm	\$288,650	91.4%
Town of Somerset	77.9%	Municipal IDA	Somerset Power Company	\$512,220	94.3%
Town of Athens	73.2%	Municipal IDA	New Athens Electric Generating Company	\$1,251,916	94.4%
Town of Eagle	73.0%	Municipal IDA	Noble Bliss Windpark	\$158,138	92.3%
City of Rensselaer	67.3%	Municipal IDA	Empire Generating Project	\$660,468	75.5%
City of Geneva	59.0%	Municipal IDA	Guardian Glass Plant, Zotos International, Inc., Fairfield Inn & Suites Geneva, Ramanda Plaza Geneva Lakefront Resort	\$92,050	16.1%
City of Dunkirk	53.7%	Municipal IDA	NRG Dunkirk Power Plant	\$284,022	70.1%
City of Syracuse	51.7%	Municipal IDA	Destiny USA	\$916,968	18.6%

**Source:** Tax and Finance and municipality assessment rolls.  
**Note:** All values are equalized and for county purposes. While the examples given represent major recipients of this particular type of tax exemption, they generally do not represent all of the value of a particular tax exemption.

# Notes

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- <sup>1</sup> New York State Real Property Tax Law (RPTL) Section 300. This report is intended to provide a general overview of property tax exemptions in New York State. It is not intended as a technical summary of the statutes relating to property tax exemptions. For more details on property tax exemptions in the State, see, OSC *Property Tax Exemptions in New York State*, October 2013, accessible at: [www.osc.state.ny.us/localgov/pubs/research/propertytax\\_exemptions.pdf](http://www.osc.state.ny.us/localgov/pubs/research/propertytax_exemptions.pdf).
- <sup>2</sup> RPTL Section 102(12). See, *How the Property Tax Works (Publication 1113)*, New York State Department of Taxation and Finance, Office of Real Property Tax Services, January 2011, [www.tax.ny.gov/pdf/publications/orpts/taxworks.pdf](http://www.tax.ny.gov/pdf/publications/orpts/taxworks.pdf).
- <sup>3</sup> RPTL Section 102(1). *Contesting Your Assessment in New York State (Publication 1114)*, Tax and Finance, Office of Real Property Tax Services, February 2012, [www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf](http://www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf).
- <sup>4</sup> Tax Cuts and Jobs Act, Pub L. No. 115-97, Section 11042, accessed December 26, 2017, [www.congress.gov/bill/115th-congress/house-bill/1/all-actions?loclr=cga-bill](http://www.congress.gov/bill/115th-congress/house-bill/1/all-actions?loclr=cga-bill).
- <sup>5</sup> OSC, Annual Financial Report data for local fiscal year ending 2016 as reported by counties, cities, towns, villages, fire districts and school districts as of August 31, 2017. Excludes New York City. The category “Real property taxes and assessments” in Figure 2 and most of this report includes all types of property taxation, as well as special ad valorem taxes and special benefit assessments. “Other real property tax items” may include State School Tax Relief Program (STAR) payments, payments in lieu of taxes (PILOTs), interest and penalties, gain from the sale of tax-acquired property and other miscellaneous tax-related items. For more information on other terms, access the “Glossary of Terms” in the Local Government Spending section of OSC’s Open Book New York at: [www2.osc.state.ny.us/transparency/LocalGov/LocalGovIntro.cfm](http://www2.osc.state.ny.us/transparency/LocalGov/LocalGovIntro.cfm).
- <sup>6</sup> “Property value” refers to total equalized value. All tax exemption and equalized value data in this report is from the New York State Department of Tax and Finance, Office of Real Property Tax Services, and can be found on the Department’s Municipal Profiles (MuniPro) searchable database, at: <http://orps1.orpts.ny.gov/MuniPro>. Tax exemption data is also available on OpenData NY, at: [www.data.ny.gov/Government-Finance/Summary-of-Real-Property-Tax-Exemptions-by-Code-by/ykg4-r7ad](http://www.data.ny.gov/Government-Finance/Summary-of-Real-Property-Tax-Exemptions-by-Code-by/ykg4-r7ad).
- <sup>7</sup> See RPTL Section 300, Article 4. See also *Exemptions from Real Property Taxation in New York State: 2016 County, City & Town Assessment Rolls (Publication 1202)*, Tax and Finance, Office of Real Property Tax Service, June 2017, [www.tax.ny.gov/pdf/publications/orpts/reports/exempt/exemptprt2016.pdf](http://www.tax.ny.gov/pdf/publications/orpts/reports/exempt/exemptprt2016.pdf).
- <sup>8</sup> See RPTL Sections 400 and 418. Tax and Finance, *Assessor’s Manual, Volume 4, Exemption Administration, Subject Index*, as of November 17, 2016, accessible at: [www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2\\_01.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_01.htm). See also, endnote 7 for *Publication 1202*.
- <sup>9</sup> The SALT deductibility is \$5,000 for married taxpayers filing separate returns. *New York State Comptroller Thomas P. DiNapoli Statement on Federal Tax Reform*, OSC, December 19, 2017, [www.osc.state.ny.us/press/releases/dec17/121917.htm](http://www.osc.state.ny.us/press/releases/dec17/121917.htm); *Preliminary Report on the Federal Tax Cuts and Jobs Act*, Tax and Finance, January 2018, [www.tax.ny.gov/pdf/stats/stat\\_pit/pit/preliminary-report-tcja-2017.pdf](http://www.tax.ny.gov/pdf/stats/stat_pit/pit/preliminary-report-tcja-2017.pdf); Executive Order 172, signed by Governor Cuomo on December 22, 2017, accessible at: [www.governor.ny.gov/sites/governor.ny.gov/files/atoms/files/EO\\_172.pdf](http://www.governor.ny.gov/sites/governor.ny.gov/files/atoms/files/EO_172.pdf).
- <sup>10</sup> Figure 4 only shows seven categories since the “Other” category contains Urban Renewal Property, Agricultural and Forest Property and Invalidly Coded Exemptions.
- <sup>11</sup> For more information on STAR, see Tax and Finance, “STAR Eligibility,” last updated June 2, 2017, [www.tax.ny.gov/pit/property/star/eligibility.htm](http://www.tax.ny.gov/pit/property/star/eligibility.htm); Tax and Finance, “Types of STAR,” last updated December 8, 2017, [www.tax.ny.gov/pit/property/star/types.htm](http://www.tax.ny.gov/pit/property/star/types.htm); and Tax and Finance, “STAR Assessor’s Guide,” last updated June 26, 2017, [www.tax.ny.gov/pit/property/star/assessorguide.htm](http://www.tax.ny.gov/pit/property/star/assessorguide.htm).
- <sup>12</sup> RPTL Sections 404(1), 412.
- <sup>13</sup> See RPTL Section 406, Indian Law Section 6, and RPTL Section 400.
- <sup>14</sup> Amount provided by Tax and Finance, Office of Real Property Tax Services, based on projected State property tax payments to municipalities, schools and special districts with certain land and easements within the Adirondack and Catskill State Parks for the 2014 assessment roll. Tax payments were paid to local governments during their fiscal years ending in 2015.

# Notes

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- <sup>15</sup> RPTL Section 536. Also see, Tax and Finance, *State Owned Land*, last updated June 14, 2017, [www.tax.ny.gov/research/property/valuation/sol/index.htm](http://www.tax.ny.gov/research/property/valuation/sol/index.htm);  
David McKay Wilson, “NY Pays School Tax in Some Prison Towns,” *Journal News*, October 30, 2016, [www.lohud.com/story/news/investigations/2016/10/30/ny-prison-taxes/91942506/](http://www.lohud.com/story/news/investigations/2016/10/30/ny-prison-taxes/91942506/).
- <sup>16</sup> For more information, see OSC’s previous report on property tax exemptions, *Property Tax Exemptions in New York State*, October 2013, page 7, [www.osc.state.ny.us/localgov/pubs/research/propertytax\\_exemptions.pdf](http://www.osc.state.ny.us/localgov/pubs/research/propertytax_exemptions.pdf).
- <sup>17</sup> U.S. Department of the Interior, *Secretary Zinke, Senators, and Local Officials Announce Rural Communities to Receive Record \$465 Million in PILT*, Press Release, June 26, 2017, [www.doi.gov/pressreleases/secretary-zinke-senators-and-local-officials-announce-rural-communities-receive-record](http://www.doi.gov/pressreleases/secretary-zinke-senators-and-local-officials-announce-rural-communities-receive-record).
- <sup>18</sup> See RPTL Section 420-a.
- <sup>19</sup> Generally, user fees are contractual charges which are imposed only on those who actually use the service for which they are charged and must have a rational relationship to the amount of use. See, e.g., General Municipal Law Article 14-F; Village Law Section 11-1118; Town Law Section 198(9)(b).
- <sup>20</sup> The City of Troy, *2018 Annual Budget*, December 2017, [www.troyny.gov/wp-content/uploads/2018/01/City-of-Troy-2018-Final-Budget.pdf](http://www.troyny.gov/wp-content/uploads/2018/01/City-of-Troy-2018-Final-Budget.pdf).  
Also see Nicholas Buonanno, “Troy Council OKs Trash Fee, Balances 2018 Budget,” *Troy Record*, December 30, 2017, [www.troyrecord.com/general-news/20171230/troy-council-oks-trash-fee-balances-2018-budget](http://www.troyrecord.com/general-news/20171230/troy-council-oks-trash-fee-balances-2018-budget).
- <sup>21</sup> A number of factors can determine whether tax-exempt properties are subject to special assessments. See RPTL Section 490.
- <sup>22</sup> “Religious” exemptions in this report include exemptions for nonprofit religious organizations (RPTL Section 420-a) and clergy residence (RPTL Section 462).
- <sup>23</sup> Chris Baker, “Syracuse’s \$7M Tax Deal With SU Will Benefit South Side Neighborhoods, Mayor Says,” *Syracuse Post Standard*, April 7, 2016, [www.syracuse.com/news/index.ssf/2016/04/citys\\_tax-sharing\\_deal\\_with\\_syracuse\\_university.html](http://www.syracuse.com/news/index.ssf/2016/04/citys_tax-sharing_deal_with_syracuse_university.html).
- <sup>24</sup> City of Syracuse, Office of the Mayor, “Mayor Announces New Service Agreement Between City of Syracuse and Crouse Hospital,” November 20, 2012; also conversations with City officials.
- <sup>25</sup> FRB, *City of Troy Comprehensive Review Report*, June 19, 2017, [frb.ny.gov/recsDetermins/reports/CityofTroy\\_ComprehensiveReview.pdf](http://frb.ny.gov/recsDetermins/reports/CityofTroy_ComprehensiveReview.pdf).
- <sup>26</sup> The RPTL refers to local governments as “municipal corporations,” which includes counties, cities, towns, villages or school districts.
- <sup>27</sup> RPTL Section 467. See also, Tax and Finance, *Questions and Answers Pertaining to the Partial Tax Exemption on Real Property of Senior Citizens*, Assessor’s Manual, 2012 Assessment Roll Year, accessible at: [www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4\\_01/p17qa2.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/p17qa2.htm).
- <sup>28</sup> See Tax and Finance, Assessor’s Manual, Volume 4, Exemption Administration, Section 4.01, *Residential Investment in Certain Municipalities*, [www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4\\_01/sec485h.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec485h.htm).
- <sup>29</sup> Ibid. See also RPTL Section 485-h.
- <sup>30</sup> RPTL Section 485-a. An exemption is provided for properties on which a combination of residential and commercial construction work is performed in order to create a building used for mixed residential and commercial purposes. See Tax and Finance, *Assessor’s Manual, Volume 4, Exemption Administration, Section 4.06 – RPTL Section 485-a*, accessible at: [www.tax.ny.gov/research/property/assess/manuals/vol4/pt2/sec4\\_06/sec485\\_a.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt2/sec4_06/sec485_a.htm).
- <sup>31</sup> RPTL Section 485-b. This exemption can be granted to property used primarily for buying, selling, storing or developing goods or services; the manufacture or assembly of goods; or the processing of raw materials. Hotels and motels are also eligible. See Tax and Finance, *Assessor’s Manual, Volume 4, Exemption Administration, Section 4.06 – RPTL Section 485-b*, accessible at: [www.tax.ny.gov/research/property/assess/manuals/vol4/pt2/sec4\\_06/sec485\\_b.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt2/sec4_06/sec485_b.htm).
- <sup>32</sup> Tax and Finance, *Real Property Tax Local Laws and Resolutions*, RPTL Section 485-b. Business investment exemption, last updated July 10, 2017, [www.tax.ny.gov/research/property/legal/localop/485\\_b.htm](http://www.tax.ny.gov/research/property/legal/localop/485_b.htm).
- <sup>33</sup> OSC, *Annual Performance Report on New York State’s Industrial Development Agencies, Fiscal Year Ending 2013*, [www.osc.state.ny.us/localgov/pubs/research/ida\\_reports/2015/idaperformance.pdf](http://www.osc.state.ny.us/localgov/pubs/research/ida_reports/2015/idaperformance.pdf).

# Notes

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- <sup>34</sup> Fiscal Year 2015 is the most current data available. See OSC's latest annual report on IDAs, *Annual Performance Report on New York State's Industrial Development Agencies, Fiscal Year 2015*, [www.osc.state.ny.us/localgov/pubs/research/ida\\_reports/2017/idaperformance.pdf](http://www.osc.state.ny.us/localgov/pubs/research/ida_reports/2017/idaperformance.pdf).
- <sup>35</sup> RPTL Section 487. This statute also includes an exemption for farm waste energy systems. For additional information on what constitutes a solar, wind and farm waste energy system, see, New York State Energy Research and Development Authority, *Solar, Farm Waste, and Wind Energy Systems: Definitions and Guidelines for Property Tax Exemptions*, [www.nyserda.ny.gov/-/media/Files/EERP/Renewables/Definitions-guidelines-real-property-tax-exemption-renewable-energy-systems.pdf](http://www.nyserda.ny.gov/-/media/Files/EERP/Renewables/Definitions-guidelines-real-property-tax-exemption-renewable-energy-systems.pdf).
- <sup>36</sup> A local government that has not opted out of this exemption may require the property owner to enter into a contract agreement for a PILOT. See Tax and Finance, Assessor Manual, Exemption Administration: RPTL Section 487, [www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4\\_01/sec487.htm](http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/sec4_01/sec487.htm). Also see Tax and Finance, Office of Counsel, "Issue #2: Recently Asked Questions About the Real Property Tax Law on the topic of Solar Energy Systems," January 25, 2016, [www.tax.ny.gov/pdf/publications/orpts/legal/raq2.pdf](http://www.tax.ny.gov/pdf/publications/orpts/legal/raq2.pdf).
- <sup>37</sup> The PILOT was made to local governments regardless of whether they opted out of the exemption. Local governments who choose to opt out of the exemption may still enter into PILOT agreements with property owners wishing to install solar or wind systems. New York State Tug Hill Commission, *The Next Generation of Wind Farms on Tug Hill*, September 2016, [www.tughill.org/wp-content/uploads/2011/09/Final-Wind-Paper-September-2016-with-cover.pdf](http://www.tughill.org/wp-content/uploads/2011/09/Final-Wind-Paper-September-2016-with-cover.pdf).
- <sup>38</sup> See OSC, *Town of Eagle: Wind Power Revenues*, 2014M-125, August 2014, [www.osc.state.ny.us/localgov/audits/towns/2014/eagle.pdf](http://www.osc.state.ny.us/localgov/audits/towns/2014/eagle.pdf); and OSC, *Lowville Academy and Central School District: Financial Condition*, 2015M-220, November 2015, [www.osc.state.ny.us/localgov/audits/schools/2015/lowville.pdf](http://www.osc.state.ny.us/localgov/audits/schools/2015/lowville.pdf).
- <sup>39</sup> Ibid. See OSC, *Local Government Management Guides, Multiyear Financial Planning*, updated September 2017, [www.osc.state.ny.us/localgov/pubs/lgmg/multiyear.pdf](http://www.osc.state.ny.us/localgov/pubs/lgmg/multiyear.pdf); and *Multiyear Capital Planning*, 2009, [www.osc.state.ny.us/localgov/pubs/lgmg/capital\\_planning.pdf](http://www.osc.state.ny.us/localgov/pubs/lgmg/capital_planning.pdf).
- <sup>40</sup> Tax and Finance, *RPTL Section 487, Solar or Wind Energy Systems Exemption, Opt-Out Exemption Listing*, last updated September 20, 2017, [www.tax.ny.gov/research/property/legal/localop/487opt.htm](http://www.tax.ny.gov/research/property/legal/localop/487opt.htm). See also Rick Karlin, "Solar Farmers Worry That Taxes Cloud Their Prospects," *Albany Times Union*, July 20, 2017, [blog.timesunion.com/capitol/archives/276336/solar-farmers-worry-that-taxes-cloud-their-prospects/](http://blog.timesunion.com/capitol/archives/276336/solar-farmers-worry-that-taxes-cloud-their-prospects/).
- <sup>41</sup> Tompkins County, "Local Law Adopted Opting Out of State Real Property Tax Law Solar-Wind Exemption," May 15, 2012, [www.tompkinscountyny.gov/news/local-law-adopted-opting-out-state-real-property-tax-law-solar-wind-exemption](http://www.tompkinscountyny.gov/news/local-law-adopted-opting-out-state-real-property-tax-law-solar-wind-exemption); Joanna Richards, "Wind Farm a Windfall to Lewis County Communities," *North Country Public Radio*, May 15, 2013, [www.northcountrypublicradio.org/news/story/21985/20130515/wind-farm-a-windfall-to-lewis-county-communities](http://www.northcountrypublicradio.org/news/story/21985/20130515/wind-farm-a-windfall-to-lewis-county-communities); Mary Esch, "Solar Farm Developers Target New York Ag Land With Lease Offers," *Capital Press*, April 4, 2016, [www.capitalpress.com/Energy/20160404/solar-farm-developers-target-new-york-ag-land-with-lease-offers](http://www.capitalpress.com/Energy/20160404/solar-farm-developers-target-new-york-ag-land-with-lease-offers).
- <sup>42</sup> Generally, a local government appoints, or the public elects, an assessor who is responsible for determining the valuation of real property within the local government for purposes of taxation, and whether real property is subject to taxation.
- <sup>43</sup> See OSC, *Town of Ulster: Town Assessor*, 2016M-361, January 2017, [www.osc.state.ny.us/localgov/audits/towns/2017/ulster.pdf](http://www.osc.state.ny.us/localgov/audits/towns/2017/ulster.pdf). Also OSC, *Town of Chester: Property Tax Exemptions*, 2016M-325, December 2016, [www.osc.state.ny.us/localgov/audits/towns/2016/chester.pdf](http://www.osc.state.ny.us/localgov/audits/towns/2016/chester.pdf).
- <sup>44</sup> Ibid.
- <sup>45</sup> Tax and Finance maintains a list of property tax-related legislation accessible at: [www.tax.ny.gov/research/property/legal/legislation.htm](http://www.tax.ny.gov/research/property/legal/legislation.htm). See OSC, *Town of Chester: Property Tax Exemptions*, 2016M-325, December 2016, [www.osc.state.ny.us/localgov/audits/towns/2016/chester.pdf](http://www.osc.state.ny.us/localgov/audits/towns/2016/chester.pdf).

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