

Real Property Tax Law	SUMMARY COPAKE EXEMPTIONS 2009 Name (Type of Exemption)	Exemption Code	No. of Exemptions	Equalized Value of Exemptions	% Equalized Value Exempted	Exemption Limit %	Income Max.	Year Enacted	Limit on Time, Amount, or type	Type-Tax Exemption
404(1)	NYS - Generally	12100	20	10,826,029	1.38			<1896	No	All 3
406(1)	CO-Generally	13100	2	605,735	0.08			<1896	No	All 3
406(1)	Town-Generally	13500	12	5,663,368	0.72			<1896	No	All 3
	408 School District	13800	2	58,533,382	7.45			1909	No	All 3
420-a	Nonprofit Corp-Religious	25110	8	2,995,294	0.38			1799	No	All 3
420-a	Nonprofit Corp-Hospital	25210	1	665,294	0.08			1799	No	All 3
420-a	Nonprofit Corp-Moral/Mental	25230	17	19,176,932	2.44			1799	No	All 3
420-b	Nonrprofit Corp-Specified Uses	25300	15	2,931,176	0.37			1799	No	All 3
	450 Agricultural Society	26050	1	428,382	0.05			<1896	No	All 3
	452 Veterans Organization	26100	2	82,500	0.01			1923	No	All 3
464(2)	Incorporated Volunteer Fire Co. or Dept.	26400	2	3,330,882	0.42			1965	No	All 3
	446 Privately Owned Cemetery Land	27350	6	606,912	0.08			1981	No	All 3
458(1)	Vets Exemption based on Eligible Fund	41101	1	735	0	≤\$5000: Twn		<1896	Yes	Cty-Twn
458-A	Alt Vet Ex-War Period-Non-combat	41121	87	1,811,978	0.23			1984	Yes	Cty-Twn
458-A	Alt Vet Ex-War Period-combat	41131	94	3,303,787	0.42			1984	Yes	Cty-Twn
458-A	Alt Vet Ex-War Period- Disability	41141	14	543,360	0.07			1984	Yes	Cty-Twn
458-B	Cold War Veterans (15%)	41161	9	96,882	0.01			2007	Yes	Cty-Twn
	460 Clergy	41400	1	2,206	0			<1896	Yes	All 3
466-C,(D),E,F	Volunteer Firefighters and A/V	41691	24	64,588	0.01			2003	Yes	Cty-Twn
,G,H,I	483 Agriculture Building	41700	2	66,176	0.01			1968	Yes	All 3
Ag-MKts L305	Agricultural District	41720	148	28,187,156	3.59			1971	Yes	All 3
Ag-MKts L305	Agric Land-Indiv Not in Ag District	41730	1	71,375	0.01				Yes	All 3
	467 Persons Age 65 or over (Cty, Twn, Sch.)	41800	104	10,040,382	1.28	0-50	\$3-29000	1966	Yes	All 3
	467 Persons Age 65 or over (Cty, Twn.)	41801	4	480,022	0.06	0-50	\$3-29000	1966	Yes	Cty-Twn
	467 Persons Age 65 or over (Twn)	41803	46	2,811,690	0.36	0-50	\$3-29000	1966	Yes	Twn
459-c	Disabilities and Limited Income	41930	5	500,647	0.06			1997	Yes	All 3
459-c	Disabilities and Limited Income	41931	3	328,015	0.04			1997	Yes	Cty-Twn
459-c	Disabilities and Limited Income	41933	1	79,588	0.01			1997	Yes	Twn
485-b	Business Investment Property >8-9-97	47613	1	58,824	0.01			1976	Yes	Cty-Twn
Statutory authority not defined	System Code	50000	2	55,735	0.01					
	Totals Excluding System Exemptions		633	154,293,300	19.65					
	System Exemptions		2	55,735	0.01					
	<b>Totals</b>		<b>635</b>	<b>154,349,035</b>	<b>19.65</b>					

Exemptions do not take into account PILOT.

RPTL	LIMITATIONS ON EXEMPTIONS Name	Exemption Code	General		Special Ad		Special Ad	Special	Special	Specified Use Requirements
			Municipal Taxes	School District Taxes	Valorum	Levies:	Assignments:	Assignments:		
					Capital Costs of Construction	Operation & Maintenance Costs	Capital Costs of Construction	Operation & Maintenance Costs		
404(1)	NYS - Generally	12100	PILOT, EX	PILOT, EX	PILOT, EX	PILOT, EX	PILOT, L, CV	PILOT, EX, CV	No	
406(1)	CO-Generally	13100	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
406(1)	Town-Generally	13500	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
408	School District	13800	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
420-a	Nonprofit Corp-Religious	25110	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
420-a	Nonprofit Corp-Hospital	25210	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
420-a	Nonprofit Corp-Moral/Mental	25230	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
420-b	Nonprofit Corp-Specified Uses	25300	Ex, O-2	Ex, O-2	L	Ex	L, CV	EX, CV	YES	
450	Agricultural Society	26050	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
452	Veterans Organization	26100	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
464(2)	Incorporated Volunteer Fire Co. or Dept.	26400	Ex	Ex	L	Ex	L, CV	EX, CV	YES	
446	Privately Owned Cemetery Land	27350	Ex	Ex	Ex	Ex	Ex	Ex	Yes	
458(1)	Vets Exemption based on Eligible Fund	41101	Ex, ALS	Tax	Tax	Tax	Tax	Tax	No	
458-A	Alt Vet Ex-War Period-Non-combat	41121	Ex, O-2, ALS	Tax	Tax	Tax	Tax	Tax	Yes	
458-A	Alt Vet Ex-War Period-combat	41131	Ex, O-2, ALS	Tax	Tax	Tax	Tax	Tax	Yes	
458-A	Alt Vet Ex-War Period- Disability	41141	Ex, O-2, ALS	Tax	Tax	Tax	Tax	Tax	Yes	
458-B	Cold War Veterans (15%)	41161	LID	Tax	Tax	Tax	Tax	Tax	Yes	
460	Clergy	41400	Ex, ALS	Ex, ALS	Tax	Tax	Tax	Tax	No	
466- C,(D),E,F ,G,H,I	Volunteer Firefighters and A/V	41691	Ex, O-1, ALS	Profile	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Yes	
483	Agriculture Building	41700	Ex, ALS	Ex, ALS	Tax	Tax	Tax	Tax	Yes	
Ag-MKts L3C	Agricultural District	41720	Ex, ALS	Ex, ALS	Ex	Ex	Ex	Ex	Yes	
Ag-MKts L3C	Agric Land-Indiv Not in Ag District	41730	Ex, ALS	Ex, ALS	Ex	Ex	Ex	Ex	Yes	
467	Persons Age 65 or over	41800	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
467	Persons Age 65 or over	41801	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
467	Persons Age 65 or over	41803	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
459-c	Disabilities and Limited Income	41930	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
459-c	Disabilities and Limited Income	41931	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
459-c	Disabilities and Limited Income	41933	Ex, O-1, ALS	Ex, O-1, ALS	Tax	Tax	Tax	Tax	Yes	
485-b	Business Investment Property	47613	LID	LID	Ex, ALS, LID	Ex, ALS, LID	Tax	Tax	Yes	
Statutory authority not defined	System Code	50000								

Legend:

Tax -- Taxable

O-1 -- Local option to exempt

O-3 -- Agreement to exempt

ALS -- Amount limited by statute

Ex -- Exempt

O-2 -- Local option to tax

LID -- Limited in duration

PILOT -- Payments in lieu of taxes  
required

L -- Liable only for county and town  
charges for capital costs of (1) sewer  
systems,

CV -- Liable for city and  
village special assessments

NA -- Not applicable

(2) water supply systems, (3)  
waterways and drainage, and (4)  
streets and highways and for special  
assessments for indebtedness  
contracted before 7/1/53

MUNICIPAL CODE	NAME	2009 EQ. RATE	NUMBER OF PARCELS	NUMBER OF EXEMPT PARCELS	PCT. OF TOTAL PCLS EXEMPT	NUMBER OF WHOLLY EXEMPT	EXEMPTIONS: PARTLY EXEMPT	TOTAL ASSESSED VAL. (000)	TOTAL EQUALIZED VAL. (000)
COUNTY OF COLUMBIA									
CITIES:									
I006	HUDSON	77.92	2,373	1,140	48.04%	276	1,255	543,913	698,041
TOWNS:									
I020	ANCRAM	93.95	1,272	600	47.17%	26	763	386,316	411,194
I022	AUSTERLITZ	100.00	1,502	606	40.35%	45	719	484,765	484,765
I024	CANAAN	92.00	1,484	564	38.01%	37	712	451,613	490,883
I026	CHATHAM	66.00	2,575	1,279	49.67%	76	1,567	530,846	804,312
I028	CLAVERACK	67.00	3,208	1,728	53.87%	110	2,224	496,146	740,516
I030	CLERMONT	65.00	977	570	58.34%	23	675	197,974	304,575
I032	COPAKE	61.00	3,029	1,061	35.03%	87	1,387	530,981	870,461
I034	GALLATIN	100.00	1,345	561	41.71%	17	724	344,176	344,176
I036	GERMANTOWN	67.00	1,159	653	56.34%	40	844	239,023	356,750
I038	GHENT	100.00	2,589	1,510	58.78%	108	1,853	728,571	728,571
I040	GREENPORT	95.00	1,882	1,116	59.30%	86	1,466	529,876	557,764
I042	HILLSDALE	100.00	1,650	636	38.55%	42	784	514,252	514,252
I044	KINDERHOOK	100.00	3,871	2,695	69.62%	102	3,291	1,038,255	1,038,255
I046	LIVINGSTON	66.29	1,962	968	49.34%	48	1,237	363,692	548,637
I048	NEW LEBANON	100.00	1,483	674	45.45%	50	838	393,826	393,826
I050	STOCKPORT	75.00	1,242	794	63.93%	61	1,002	160,367	213,823
I052	STUYVESANT	100.00	1,079	700	64.87%	41	890	239,738	239,738
I054	TAGHKANIC	94.70	1,277	496	38.84%	22	612	351,970	371,669
COUNTY TOTAL:			35,939	18,351	51.06%	1,297	22,843		10,112,207

COUNTY OF CORTLAND

CITIES:									
I102	CORTLAND	99.00	5,067	3,206	63.27%	268	3,782	814,472	822,699
TOWNS:									
I120	CININNATUS	93.00	691	362	52.39%	51	413	54,409	58,505
I122	CORTLANDVILLE	85.00	4,068	2,612	64.21%	191	3,107	570,793	671,521
I124	CUYLER	70.00	727	387	53.23%	38	465	44,604	63,719
I126	FREETOWN	81.00	578	291	50.35%	15	368	26,710	32,975
I128	HARFORD	81.00	621	367	59.10%	60	382	42,050	51,914
I130	HOMER	80.00	2,975	2,017	67.80%	81	2,458	310,010	387,513
I132	LAPEER	94.00	493	282	57.20%	16	339	42,991	45,735
I134	MARATHON	94.00	1,118	670	59.93%	62	778	97,584	103,812
I136	PREBLE	100.00	847	522	61.63%	47	625	103,110	103,110
I138	SCOTT	100.00	752	411	54.65%	22	467	60,391	60,391
I140	OLON	82.00	699	390	55.79%	17	449	38,287	46,691
I142	TAYLOR	100.00	484	224	46.28%	28	255	29,886	29,886
I144	TRUXTON	82.00	780	433	55.51%	34	492	66,329	80,889
I146	VIRGIL	100.00	1,658	846	51.03%	41	984	176,388	176,388
I148	WILLET	98.00	780	310	39.74%	22	355	45,687	46,620
COUNTY TOTAL:			22,338	13,330	59.67%	993	15,719		2,782,371