



381 Madison Street
Waterville, NY 13480

Cynthia Amarosa
District Treasurer
315-841-3913

To: Jennifer Spring, Superintendent
Board of Education
From: Cynthia Amarosa, District Treasurer
Re: Local Government Exemption Impact Report

Section 495 of the New York State Real Property Tax Law (RPTL) requires counties, cities, towns and school districts to prepare and publicize a Local Government Exemption Impact Report as part of its annual budget process.

The exemption report should notate the total equalized assessed value on the assessment roll(s) by municipality and is required to identify the following:

- Every type of granted exemption by the statutory authority;
- The cumulative impact of each type of exemption expressed as either a dollar amount of assessed value or as a percentage of the total assessed value on the assessment roll; and
- The cumulative impact of all exemptions granted.

The attached documentation provides information and data from the Tentative Assessment Rolls for the County of Madison, Towns of Brookfield, Madison; the County of Oneida Towns of Augusta (Village of Oriskany Falls), Augusta, Kirkland, Marshall (Village of Waterville), Marshall, Paris, Sangerfield (Village of Waterville) Sangerfield and Vernon for the Waterville Central School District in accordance with RPTL § 495. The Tentative Assessment Roll is the only assessment roll available for the Waterville Central School District for purposes of this requirement. The Final Assessment roll will not be available until July 1st, which is a date after which it is anticipated that the budget process will be complete.

A summary of exemptions is as follows:

- County of Madison Town of Brookfield and Madison- 137 exemptions for a total of \$5,775,757 in equalized assessed value;

Board of Education

Daniel Nichols - President
Justin Barth-Vice President
Ken Boone
Peter Casatelli
Tim Jones
Stephen Stanton
Katelyn Worwa

Administration

Dr. Jennifer Spring - Superintendent
Kathleen Hansen - Director of Special Programs & Services
Andre Paradis - Jr./Sr. High School Principal
Kathy Zangrilli - Memorial Park Elementary Principal
Kirt Broedel - Assistant Principal
Cynthia Amarosa - District Treasurer





Waterville

CENTRAL SCHOOL DISTRICT

381 Madison Street
Waterville, NY 13480

Cynthia Amarosa
District Treasurer
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- County of Oneida All towns 1,724 exemptions for a total of \$136,438,449 in equalized assessed value:

	Number of Exemptions	Total Equalized Value of Exemptions
Town of Augusta (Village of Oriskany Falls)	155	17,381,969
Town of Augusta	144	6,946,776
Town of Kirkland	55	3,309,354
Town of Marshall (Village of Waterville)	59	14,636,572
Town of Marshall	622	39,358,627
Town of Sangerfield (Village of Waterville)	244	32,396,559
Town of Sangerfield	442	22,311,207
Town of Vernon	2	72,454
Town of Paris	1	24,931
	<hr/> 1724	<hr/> \$136,438,449

The District's 2025-2026 tentative budget includes \$7,500 in estimated PILOT revenues to offset budgeted appropriations.

While there may be changes in the number of exemptions and equalized assessed values between the Tentative and Final Assessment Rolls, changes to parcel numbers or assessed value are anticipated to be nominal.

Cynthia Amarosa
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Waterville CSD

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Equalized Total Assessed Value 30,632,566

School District - 305401 Waterville

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
13500	TOWN - GENERALLY	RPTL 406(1)	3	218,907	0.71
13744	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	20,645	0.07
13870	SPEC DIST USED FOR PURPOSE EST	RPTL 410	3	146,929	0.48
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	1	109,375	0.36
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	9	80,001	0.26
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	3	24,531	0.08
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	5	30,000	0.10
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	6,000	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	20,000	0.07
41134	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1	10,000	0.03
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	12,484	0.04
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	20,000	0.07
41700	AGRICULTURAL BUILDING	RPTL 483	3	143,137	0.47
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	6	140,725	0.46
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	6	282,295	0.92
41804	PERSONS AGE 65 OR OVER	RPTL 467	1	39,781	0.13
41834	ENHANCED STAR	RPTL 425	28	2,413,237	7.88
41854	BASIC STAR 1999-2000	RPTL 425	51	1,761,343	5.75
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	117,367	0.38
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	146,500	0.48
49504	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	31,250	0.10
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,250	0.00

School District - 305401 Waterville

Equalized Total Assessed Value 30,632,566

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50004	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	5	0	0.00
Total Exemptions Exclusive of System Exemptions:					
			131	5,774,507	18.85
Total System Exemptions:					
			6	1,250	0.00
Totals:					
			137	5,775,757	18.85

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 500,819,869

School District - 305401 Waterville Central

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	809,995	0.16
13350	CITY - GENERALLY	RPTL 406(1)	1	1,389	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	13	4,229,011	0.84
13510	TOWN - CEMETERY LAND	RPTL 446	2	22,632	0.00
13650	VG - GENERALLY	RPTL 406(1)	30	4,760,076	0.95
13660	VG - CEMETERY LAND	RPTL 446	4	381,868	0.08
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	439,211	0.09
18080	MUN HSNGL AUTH-FEDERAL/MUN AIDE	PUB HSNGL L 52(3)&(5)	2	4,174,722	0.83
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	15	6,283,103	1.25
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	7	25,835,625	5.16
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	8	1,961,385	0.39
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	21	2,693,160	0.54
25400	FRATERNAL ORGANIZATION	RPTL 428	3	500,076	0.10
26250	HISTORICAL SOCIETY	RPTL 444	1	183,636	0.04
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	5	1,637,224	0.33
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	9	294,207	0.06
33200	TAX SALE - COUNTY OWNED	RPTL 406(5)	1	795	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	63	426,121	0.09
41124	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	1	7,333	0.00
41126	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	3	20,233	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	57	632,237	0.13
41136	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	45,944	0.01
41140	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	29	468,074	0.09
41144	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	1	22,105	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	11,806	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	332,405	0.07
41634	VOL/FIRE/AMB	RPTL 466-a	1	25,063	0.01
41700	AGRICULTURAL BUILDING	RPTL 483	28	7,618,578	1.52
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	298	11,320,637	2.26
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	28	1,104,064	0.22
41800	PERSONS AGE 65 OR OVER	RPTL 467	15	1,104,052	0.22
41804	PERSONS AGE 65 OR OVER	RPTL 467	26	1,262,921	0.25
41805	PERSONS AGE 65 OR OVER	RPTL 467	8	401,818	0.08

Equalized Total Assessed Value 500,819,869

School District - 305401 Waterville Central

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41834	ENHANCED STAR	RPTL 425	356	32,734,983	6.54
41854	BASIC STAR 1999-2000	RPTL 425	629	22,235,356	4.44
41864	Basic STAR (land belongs to ot	RPTL 425	3	93,136	0.02
41915	IMPROVEMENTS TO 1,2,3 FAMILY R	RPTL 459-b	1	70,833	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	33	418,004	0.08
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	334,773	0.07
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	1	64,324	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	2	141,693	0.03
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	1	1,136,364	0.23
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	195,000	0.04
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	2,477	0.00
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	0	0.00

Total Exemptions Exclusive of System Exemptions:

Total System Exemptions:	1,719	136,240,972	27.20
Totals:	5	197,477	0.04
	1,724	136,438,449	27.24

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