



Board of Cooperative Educational Services

**COOPERATIVE BUSINESS OFFICE**

Ogdensburg City School District

1100 State St.

Ogdensburg, NY 13669

**Kaleb Bertrand**

**Business Manager**

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April 29, 2025

Mr. Kendall and the School Board Commissioners,

**Exemption Report**

Attached is the Exemption report that is part of our final budget. As you can see by the summary page, our exempt property value amounts to 48.08%; Ogdensburg is 53.59%, Lisbon is 34.82%, and Oswegatchie is 26.13%. There is an attached separate Exemption Report for each municipality in our school district. This report will be attached to our budget as our final document, it will be posted on the Superintendent's Office Bulletin Board and on our web page.

Please note that those percentages represent the percentage of the value to the total assessed value. These percentages do not represent (For Example, 65% of our property); it is based on the value of the properties, so it would be 48.08% of the total value of our property in Ogdensburg is exempt, which is very large.

Respectfully,  
Kaleb



Equalized Total Assessed Value 655,614,463

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	10	88,622,200	13.52
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	7	20,338,000	3.10
13100	CO - GENERALLY	RPTL 406(1)	1	360,000	0.05
13350	CITY - GENERALLY	RPTL 406(1)	61	29,924,989	4.56
13800	SCHOOL DISTRICT	RPTL 408	6	31,049,300	4.74
13850	BOCES	RPTL 408	3	3,879,500	0.59
14100	USA - GENERALLY	RPTL 400(1)	1	1,100,000	0.17
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	600,000	0.09
18080	MUN HSNL AUTH-FEDERAL/MUN/AIDE	PUB HSNL L 52(3)&(5)	3	8,900,000	1.36
18100	HOUSING: OWNER - MUNICIPALITY	P H FL 36-a(2)	1	4,200,000	0.64
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	785,000	0.12
25110	NONPROF CORP - RELIG/CONST PRO	RPTL 420-a	28	7,601,200	1.16
25120	NONPROF CORP - EDUCL/CONST PRO	RPTL 420-a	6	4,160,000	0.63
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	8	37,535,000	5.73
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	1,727,500	0.26
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	16	5,912,600	0.90
26250	HISTORICAL SOCIETY	RPTL 444	6	1,196,000	0.18
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	10,705,000	1.63
41300	PARAPLEGIC VETS	RPTL 458(3)	1	45,000	0.01
41400	CLERGY	RPTL 460	1	1,500	0.00
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	41,270	0.01
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	76,000	0.01
41806	PERSONS AGE 65 OR OVER	RPTL 467	1	22,500	0.00
41834	ENHANCED STAR	RPTL 425	549	38,927,692	5.94
41854	BASIC STAR 1999-2000	RPTL 425	800	24,892,870	3.80
44216	HOME IMPROVEMENTS	RPTL 421-f	27	75,127	0.01
47610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	12	547,965	0.08
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	13	107,000	0.02

Equalized Total Assessed Value 655,614,463

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
0000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	20	28,043,300	4.28
Total Exemptions Exclusive of System Exemptions:				323,333,213	49.32
Total System Exemptions:				28,043,300	4.28
Totals:				351,376,513	53.59

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 or municipal services.

Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_

Equalized Total Assessed Value 347,807

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
11834	ENHANCED STAR	RPTL 425	1	55,000	15.81
11854	BASIC STAR 1999-2000	RPTL 425	2	65,000	18.69
17100	Mass Telecomm Ceiling	RPTL S499-qqqq	2	1,108	0.32
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>121,108</b>	<b>34.82</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>121,108</b>	<b>34.82</b>

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 164,333,414

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	12	2,308,607	1.40
13100	CO - GENERALLY	RPTL 406(1)	1	253,165	0.15
13350	CITY - GENERALLY	RPTL 406(1)	2	28,354	0.02
13500	TOWN - GENERALLY	RPTL 406(1)	3	597,595	0.36
13510	TOWN - CEMETERY LAND	RPTL 446	1	50,633	0.03
13660	VG - CEMETERY LAND	RPTL 446	1	68,987	0.04
13800	SCHOOL DISTRICT	RPTL 408	1	253,165	0.15
13850	BOCES	RPTL 408	1	1,899	0.00
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	5	11,389,330	6.93
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	2	1,411,393	0.86
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	1	8,101,266	4.93
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	3	4,734,177	2.88
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	1,449,875	0.88
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	19	586,569	0.36
41834	ENHANCED STAR	RPTL 425	72	6,797,709	4.14
41854	BASIC STAR 1999-2000	RPTL 425	133	4,646,621	2.83
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	5	89,746	0.05
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	166,223	0.10
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>42,935,314</b>	<b>26.13</b>
<b>Total System Exemptions:</b>				<b>0</b>	<b>0.00</b>
<b>Totals:</b>				<b>42,935,314</b>	<b>26.13</b>

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 820,295,684

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
2100	NYS - GENERALLY	RPTL 404(1)	10	88,622,200	10.80
2360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	19	22,646,607	2.76
3100	CO - GENERALLY	RPTL 406(1)	2	613,165	0.07
3350	CITY - GENERALLY	RPTL 406(1)	63	29,953,343	3.65
3500	TOWN - GENERALLY	RPTL 406(1)	3	597,595	0.07
3510	TOWN - CEMETERY LAND	RPTL 446	1	50,633	0.01
3660	VG - CEMETERY LAND	RPTL 446	1	68,987	0.01
3800	SCHOOL DISTRICT	RPTL 408	7	31,302,465	3.82
3850	BOCES	RPTL 408	4	3,881,399	0.47
4100	USA - GENERALLY	RPTL 400(1)	1	1,100,000	0.13
8020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	6	11,989,330	1.46
8080	MUN HSNB AUTH-FEDERAL/MUN AIDE	PUB HSNB L 52(3)&(5)	3	8,900,000	1.08
8100	HOUSING: OWNER - MUNICIPALITY	P H F I L 36-a(2)	1	4,200,000	0.51
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	785,000	0.10
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	30	9,012,593	1.10
25120	NONPROF CORP - EDUCL(CONST PRC	RPTL 420-a	7	12,261,266	1.49
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	8	37,535,000	4.58
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	5	1,727,500	0.21
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	19	10,646,777	1.30
26250	HISTORICAL SOCIETY	RPTL 444	6	1,196,000	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	6	1,449,875	0.18
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	1	10,705,000	1.31
11300	PARAPLEGIC VETS	RPTL 458(3)	1	45,000	0.01
11400	CLERGY	RPTL 460	1	1,500	0.00
11720	AGRICULTURAL DISTRICT	AG-MKTS L 305	19	586,569	0.07
11730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	2	41,270	0.01
11800	PERSONS AGE 65 OR OVER	RPTL 467	4	76,000	0.01
11806	PERSONS AGE 65 OR OVER	RPTL 467	1	22,500	0.00
11834	ENHANCED STAR	RPTL 425	622	45,780,401	5.58
11854	BASIC STAR 1999-2000	RPTL 425	935	29,604,491	3.61
12100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	5	89,746	0.01
14216	HOME IMPROVEMENTS	RPTL 421-f	27	75,127	0.01
17100	Mass Telecomm Ceiling	RPTL S499-qqqq	3	167,331	0.02

Equalized Total Assessed Value 820,295,684

School District - 401200 Ogdensburg Csd

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
7610	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	12	547,965	0.07
9500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	13	107,000	0.01
0000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	20	28,043,300	3.42
<b>Total Exemptions Exclusive of System Exemptions:</b>				<b>366,389,635</b>	<b>44.67</b>
<b>Total System Exemptions:</b>				<b>28,043,300</b>	<b>3.42</b>
<b>Totals:</b>				<b>394,432,935</b>	<b>48.08</b>

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Amount, if any, attributable to payments in lieu of taxes: \_\_\_\_\_