

STEUBEN COUNTY REAL PROPERTY TAX SERVICE AGENCY

3 EAST PULTENEY SQUARE

BATH, NEW YORK 14810

March 18, 2026

NYS Department of Tax & Finance
Office of Real Property Tax Services
W A Harriman Campus
Albany, NY 12227

To Whom It May Concern:

I am pleased to submit the Annual Report of the Steuben County Real Property Tax Service Agency for the fiscal year 2025.

This report has been prepared in compliance with section 1532 of the Real Property Tax Law.

Sincerely,

A handwritten signature in blue ink that reads "Larry F. Roach Jr." in a cursive style.

Larry Roach
Director

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Real Property Tax Service Agency for 2025

Preparation of assessment rolls, tax rolls and bills and related reports continues according to the assessment calendar with tax levy totals as follows: March 2025: Hammondsport/South Corning Villages \$878,967; April: Hornell City \$4,302,521; June: All other villages \$8,272,109; July: Corning City \$8,714,598; September: Central Schools \$54,921,881; October: City Schools \$68,343,087; January 2026: Town/County \$83,884,185; Total tax levy: \$229,317,438.

We are responsible for preparing the tax levy for the county and towns and by contract with 18 of the remaining 37 school, village, and city taxing jurisdictions within the County. The total county wide tax levy for all purposes shown above is a 3.80% increase over the \$220.9 million levied from the 2024 assessment rolls.

Equalization rates (ER) continue to fluctuate in those assessing units not in the cycle reassessment program or maintaining at 100% uniform level of assessment. Assessing units receiving the greatest county tax shifts: due to a revaluation project: Town of Prattsburgh, Troupsburg and Town of Wheeler; due to ER drop: (from high to low) Town of Urbana, Town of Corning, Town of Canisteo and Town of Howard.

The 2026 County full value tax rate is \$6.09 as compared to \$6.48 in 2025. Equalized full value is +9.00 billion compared to +8.29 billion in 2025 (+6.48%). The County tax levy is \$54.81 (+1.96%) million compared to \$53.75 million in 2025. The Town tax levy is \$38.90 million (+3.14%) compared to \$37.35 million in 2025.

There are 5 assessing units assessing at 100%. They are Town of Bradford, Hornellsville, Troupsburg, Urbana, and West Union. City of Corning, City of Hornell, Town of Canisteo, Corning, Dansville, Erwin, Howard Pulteney and Tuscarora are all planning updates in 2026. This office assists revaluation town/cities with printing and preparing assessment disclosure cover letters, glossaries and impact notices if needed.

The county staff provides RPSV4 administrative assistance to all assessors and staff with the NYS ORPTS and/or revaluation contractors providing valuation support to those municipalities doing reassessment or cyclical reassessment projects. The RPSV4 software is updated on the county network, most issues are resolved over the telephone, saving staff travel to municipalities. The Data Collector position that was implemented in 2016 continues to be of vital importance in assisting the local assessors with validation of residential sales data. We have 24 of the 34 municipalities utilizing the services of the Data Collector at no cost to the municipalities. Will be reviewing contracts for possible renewals.

We are required to hold Assessor Orientation for newly elected or appointed assessors annually. There were no new assessors requiring training in 2025. In 2025 annual BAR training was held in person for 33 BAR members with 0 attending via Zoom. No members had to complete the online training course provided by NYS ORPTS. The 33 BAR members trained in 2025 were from 26 different municipalities.

The municipal Boards of Assessment Review filed reports containing 258 complaints with 134 reductions on assessment grievances. The Office of Court Administration reported on 15 small claims hearing decisions resulting in a reduction in assessment for 5 parcels. Various taxing boards acted on recommendations from corrections of errors on 101 applications to correct tax bills. Applications for Assessment Review in Supreme Court were filed on 15 parcels in 2025; the court filed decisions on 1 parcel.

In 2025 a total of 3,290 deeds were processed through the mapping department and sent to the local assessor. The total deed count is a 1.48 % increase from 2024. Majority of the deeds occurred in the Cities of Corning and Hornell, Towns of Bath, Campbell, Canisteo, Corning, Erwin, Hornellsville, Pulteney, Urbana & Wayland. (which includes villages in these towns). Also, out of the total number of deeds, 192 new tax parcels were created.

The 2025 revenue sales of tax maps, aerial overlays, GIS maps/data, and miscellaneous was \$637.50, a decrease of 47% from 2024. The 2025 revenue sales of Part of Parcel Certificates was \$5325.00, an increase of 12% from 2024. Total 2025 revenue was \$5,962.50 compared to \$5,988.50 in 2024. Staff scanned and stored around 4,450 mapping documents in 2025. The staff also printed 377 tax maps for the 2025 tax roll year for the local assessors' offices. Most assessors took digital copies of the tax maps.

The 2025 county tax impact from local option and mandatory exemptions increased from \$2.74 million in 2024 to \$2.89 million. The major increases were Vets (+32.28%), AGs (+10%), Individual Reforestation (+5.4%), Wholly Exempt (+11.40%). The major decreases were State Reforestation (-4.72%) and Historic Properties (-15.27%).

The county average residential arm length sales price was \$200,202. No municipalities had sales with range of less than \$80,000; two in the range of \$80-100,000; thirty-four in the range of \$100-200,000, and twelve in the range of 200,000+; Town of Corning, Canisteo, Caton, Erwin, Village of Painted Post, Village of N Hornell, Pulteney, Urbana, Village of Hammondsport, Town of Urbana, Town of Wayland, Wayne & W Union in the range greater than \$200,000.

We maintain a file and payment schedule on 76 Payment-in-Lieu of Tax Agreements and coordinate the PILOT levy and collection with the various agencies. The total estimated PILOT payments for 2025 were \$2,698,639. The total PILOT amount collected in 2025 was \$2,947,909.60. The breakdown is Housing \$39,811.02; Hornell City IDA \$214,203.87; Steuben County IDA \$2,710,346.33; Erwin IDA \$309.60; and Federal/State Land PILOT \$0.00.

Respectfully submitted,

Larry F. Roach Jr.,
Director

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COUNTY PROFILE

Steuben County contains 34 assessing units comprising 32 towns and 2 cities with a total of 24 elected and appointed assessors and 1 vacant assessor position. All Villages have ceased to be an assessing unit. The 2025 assessment rolls contained 56,967 parcels of real property. The assessment staff coordinated the levy of +\$232.3 million in real property taxes for town, county, school, village, and city taxes. There are 21 schools and 137 special districts within the County.

All parcels are mapped and maintained using a Geodatabase system. Steuben County contains 901,120 acres of land with about 30,000 acres of land used for roads and waterways.

MISSION STATEMENT

The Real Property Tax Service Agency is designed to function as an educational, advisory and assistance arm of county government, providing a multitude of administrative and technical expertise to local governments, assessing officials and the public.

Our interests and goals are directed toward developing customer understanding and satisfaction of how NYS Real Property Tax Law is formulated, equitably and uniformly applied, and improved upon.

Our activities become paramount to delivering the highest level of professional quality programs available and by establishing the framework within which government is financed in a reasonable and consistent manner.

STATE AID PAYMENTS TO MUNICIPALITIES

o:/office annual report/annual state aid

03/02/2026

Cyclical Aid: Starting in 2010 *

Steuben Co. - 46	(paid in 2011* (paid in 2012 (paid in 2013* (paid in 2014* (paid in 2015* (paid in 2016* (paid in 2017* (paid in 2018* (paid in 2019* (paid in 2020* (paid in 2021* (paid in 2022* (paid in 2023* (paid in 2024* (paid in 2025* (paid in 2024*)															Attainment & Supplement		Annual Aid			
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023 *	2024 **	2025 ***	TOTAL	Pre 1991	1991-2003	1999-2009	Grand Total	
C. of Corning	03			9,205									20,018		29,223	33,232	20,940	202,418	285,813		
C. of Hornell	06								11,557						11,557	47,922	7,786	17,655	84,920		
Addison	20						3,307					6,114			9,421	11,625	21,220	41,340	83,606		
Avoca	22		2,744			3,222			4,269				2,840		13,075	7,195	10,282	42,923	73,475		
Bath	24						13,408					24,752			38,160	42,515	64,690	0	145,365		
Bradford	26														0	1,787	2,515	10,250	14,552		
Cameron	28			1,625				2,120				3,636			7,381	6,443		6,495	20,319		
Campbell	30				5,821					3,393					9,213	6,395		0	15,608		
Canisteo	32	9,810					5,055				6,902				21,768	21,922		0	43,690		
Caton	34					3,214									3,214	9,270	4,196	0	16,680		
Cohocton	36														0	10,471		16,702	27,173		
Corning	38							8,385			10,860				19,246	29,579	70,738	78,685	198,248		
Dansville	40			2,819				3,393			4,430				10,642	14,521	18,704	58,397	102,264		
Erwin	42			6,930				8,183		6,510			6,681		28,304	24,713	15,564	148,586	217,167		
Fremont	44					1,923							3,868		5,791	4,174	3,390	34,830	48,185		
Greenwood	46	3,440									2,451				5,891	2,928		0	8,819		
Hartsville	48							1,644					1,269		2,913	4,431		4,970	12,314		
Hornby	50		2,087					2,637			3,416				8,140	7,963	8,088	41,397	65,588		
Hornellsville	52									4,905					4,905	23,809	20,654	11,275	60,643		
Howard	54						3,009				4,154				7,162	11,122	2,042	0	20,326		
Jasper	56														0	3,384		0	3,384		
Lindley	58														0	3,741		0	3,741		
Prattsburgh	60				6,808				6,107				4,072		16,986	17,660	14,466	52,214	101,326		
Pulteney	62	8,280		3,847				4,560			5,983				22,670	13,672	6,214	0	42,556		
Rathbone	64			1,682					2,194						3,876	2,820	3,113	28,370	38,179		
Thurston	66														0	3,226		0	3,226		
Troupsburg	68												2,123		2,123	8,640		0	10,763		
Tuscarora	70														0	3,098		0	3,098		
Urbana	72		4,117				4,932			4,199					13,247	17,143	11,012	35,916	77,318		
Wayland	74			5,055				6,014							11,069	19,783	8,216	0	39,068		
Wayne	76								5,235						5,235	16,915	8,277	14,545	44,972		
West Union	78								1,520				1,145		2,664	5,090		0	7,754		
Wheeler	80		2,102			2,446				3,208			2,154		9,911	8,045		13,867	31,823		
Woodhull	82			2,568					3,382						5,950	5,282		21,900	33,132		
Total County		11,720	9,810	11,050	33,731	12,628	10,806	12,996	49,886	10,859	30,376	19,007	38,196	58,388	20,284	0	329,736	450,516	322,107	882,735	1,985,094

*Cyclical program - can only get aid payments every 4th year

* Received 2023 Aid amounts on 08/2/2024

** Received 2024 state aid amounts 02/24/2026

*** as of 3/1/2026 we have not received the 2025 state aid amounts

ADMINISTRATIVE PROFILE

administrative profile/o

03/04/2026

MUNICIPALITY ALL RPS V4	ASSESSOR STATUS	YEAR SWITCHED TO SOLE	INITIAL REVAL	REVAL UPDATES	Annual/Triennial/ Cyclical Reassessments
CORNING CITY	SOLE	Pre 1970	1988	2023	2000-2010,12,14
HORNELL CITY	SOLE	Pre 1970	1983	94,2007,10,20	2011
ADDISON	SOLE	2013	1983	95,98,14,15	2003-2009,18,23
AVOCA	SOLE	1982	1983	1999, 2013	2002-12,16,20,24
BATH	SOLE	Pre 1970	1984	2018	2023
BRADFORD	SOLE	1974	2002	2024	2003-2006,12,25
CAMERON	SOLE	2005	1998	2008	2009-2010,14,19,23
CAMPBELL	SOLE	2009	2015	2021	
CANISTEO	SOLE	1994	1981	83,86,93	12,17,22
CATON	SOLE	2015	1983	1992, 2010	2011-2012, 16
COHOCTON	SOLE	2016	1983	2008	
CORNING	SOLE	1971	1984	88,92,95,98,11	2002-2007,2018,22
DANSVILLE	SOLE	1983	1983	86,90,94,98	2000-2012,14,18,22
ERWIN	SOLE	1994	1997		2000-12,14,18,20,21,24
FREMONT	SOLE	1998	1983	1999, 2012,23	2000-2011, 2016
GREENWOOD	SOLE	1984	2011	2022	2012
HARTSVILLE	SOLE	1987	1988	2008	2009-12,15 19,24
HORNBY	SOLE	1987	1983	1995	2000-2011,13,15,18,22
HORNELLSVILLE	SOLE	1971	1981	1993, 08,21,25	
HOWARD	SOLE	1983	1983	1994, 2017, 22	
JASPER	ELECTED				
LINDLEY	SOLE	2017	2019		
PRATTSBURGH	SOLE	1971	1983	1994	2003-12,15,20,24
PULTENEY	SOLE	1995	1995	2011	2012,2014,18,22
RATHBONE	SOLE	1971	2001	2014	2002-2010, 2019
THURSTON	ELECTED				
TROUPSBURG	SOLE	1998	1983	1994, 2019,24	2025
TUSCARORA	ELECTED				
URBANA	SOLE	Pre 1970	1995	2006, 2025	2007-2012, 13, 17, 21
WAYLAND	SOLE	1982	1995	2010	2014, 2018
WAYNE	SOLE	1997	1983	1994, 2008	2009-2012,14,15,20
WEST UNION	SOLE	1994	1998	2019,24	2025
WHEELER	SOLE	2003	1994	2007,13	2008-12,16,20,24
WOODHULL	SOLE	1999	2004	2010, 2019	2005-2007,2014

ASSESSMENT ROLL - 2025

Total

MUNICIPALITY	ROLL SECT	NUMBER	LAND ASSMT	TOTAL ASSMT	.rstotals TAXABLE			** VILLAGE
					COUNTY	TOWN	* SCHOOL	
Corning City	1	3,969	93,501,031	781,779,066	757,525,203	757,018,072	777,106,170	
	5	7	23,232,924	34,925,113	34,925,113	34,925,113	34,925,113	
	6	49	930,600	12,843,016	12,843,016	12,843,016	12,843,016	
	7	1	953,700	4,174,816	4,174,816	4,174,816	4,174,816	
	8	214	27,886,400	219,426,400	-	-	-	
Total		4,240	146,504,655	1,053,148,411	809,468,148	808,961,017	829,049,115	
Hornell City	1	3,406	59,072,224	308,773,601	296,618,761	301,510,778	305,716,001	
	5	8	-	11,242,525	11,242,525	11,242,525	11,242,525	
	6	19	404,700	4,889,289	4,856,243	4,856,243	4,856,243	
	7	1	1,401,640	4,033,000	2,207,250	2,207,250	2,207,250	
	8	253	15,635,400	112,267,701	8,300	8,300	8,300	
Total		3,687	76,513,964	441,206,116	314,933,079	319,825,096	324,030,319	
Vill of Addison	1	684	14,590,100	66,792,710	62,986,331	64,243,769	65,969,024	64,542,169
	5	6	-	6,270,782	6,270,782	6,270,782	6,270,782	6,270,782
	6	16	112,500	2,826,141	2,464,358	2,464,358	2,464,358	2,464,358
	7	1	22,100	1,235,500	735,807	735,807	735,807	735,807
	8	50	1,666,600	53,678,726	-	-	-	-
Total		757	16,391,300	130,803,859	72,457,278	73,714,716	75,439,971	74,013,116
T-Addison	1	524	31,003,270	64,170,070	51,505,680	52,814,351	53,651,727	
	5	9	-	1,552,598	1,552,598	1,552,598	1,552,598	
	6	15	26,200	5,491,783	5,073,299	5,073,299	5,073,299	
	7	2	28,800	1,323,178	793,819	793,819	793,819	
	8	11	1,260,400	1,458,500	-	-	-	
Total		561	32,318,670	73,996,129	58,925,396	60,234,067	61,071,443	
Vill of Avoca	1	374	5,366,201	33,573,880	30,766,158	32,344,167	32,986,567	32,350,167
	5	5	-	811,400	811,400	811,400	811,400	811,400
	6	5	5,000	415,708	415,708	415,708	415,708	415,708
	8	45	742,300	20,076,200	-	-	-	-
	Total		429	6,113,501	54,877,188	31,993,266	33,571,275	34,213,675
T-Avoca	1	876	39,049,396	94,804,675	81,794,147	84,617,129	85,363,573	
	5	7	-	1,791,407	1,791,407	1,791,407	1,791,407	
	6	26	186,500	31,639,589	31,639,589	31,633,589	31,633,589	
	8	17	285,100	1,517,933	-	-	-	
	Total		926	39,520,996	129,753,604	115,225,143	118,042,125	118,788,569
Vill of Bath	1	1,878	34,818,914	261,501,885	247,896,889	248,569,343	257,100,468	253,474,662
	5	6	0	2,920,136	2,920,136	2,920,136	2,920,136	2,920,136
	6	13	118,500	1,228,179	1,228,179	1,228,179	1,228,179	1,228,179
	8	90	15,347,866	132,085,201	-	-	-	-
	Total		1,987	50,285,280	397,735,401	252,045,204	252,717,658	261,248,783
Vill of Savona	1	295	5,579,360	29,496,134	26,899,643	26,933,723	29,056,575	28,040,975
	5	5	-	573,274	573,274	573,274	573,274	573,274
	6	6	10,400	246,870	245,323	245,323	245,323	245,323
	8	17	788,900	12,031,706	-	-	-	-
	Total		323	6,378,660	42,347,984	27,718,240	27,752,320	29,875,172
T-Bath	1	2,738	132,482,498	401,893,158	355,203,403	356,054,520	368,905,123	
	3	16	2,701,500	2,701,500	-	2,701,500	2,701,500	
	5	20	-	7,254,644	7,254,644	7,254,644	7,254,644	
	6	67	868,667	28,642,937	28,642,937	27,270,546	28,642,937	
	8	83	6,187,640	169,166,183	40,700	40,700	40,700	
Total		2,924	142,240,305	609,658,422	391,141,684	393,321,910	407,544,904	
T-Bradford	1	524	23,972,200	63,383,200	55,578,430	57,322,518	57,916,206	
	3	26	4,356,000	4,356,000	-	4,356,000	4,356,000	
	5	8	-	340,466	340,466	340,466	340,466	
	6	18	404,400	2,215,163	2,205,700	2,205,700	2,205,700	
	8	16	333,600	2,052,200	-	-	-	

Total		592	29,066,200	72,347,029	58,124,596	64,224,684	64,818,372	
T-Cameron	1	708	38,314,250	72,435,600	58,978,543	60,300,996	61,351,910	
	3	9	1,811,200	1,811,200	-	1,811,200	1,811,200	
	5	8	-	822,844	822,844	822,844	822,844	
	6	25	33,400	4,936,950	4,782,748	4,782,748	4,782,748	
	7	1	686,250	5,300,000	2,057,868	2,057,868	2,057,868	
	8	34	1,395,400	11,067,400	-	-	-	
Total		785	42,240,500	96,373,994	66,642,003	69,775,656	70,826,570	
T-Campbell	1	1532	47,633,042	183,885,878	174,105,870	176,870,327	180,544,469	
	3	15	1,820,800	1,821,520	-	1,821,160	1,821,160	
	5	13	-	4,434,578	4,434,578	4,434,578	4,434,578	
	6	35	115,600	7,781,713	7,589,550	7,589,550	7,589,550	
	8	61	2,791,300	70,845,500	-	-	-	
Total		1,656	52,360,742	268,769,189	186,129,998	190,715,615	194,389,757	
Vil of Canisteo	1	941	8,459,599	73,983,980	69,405,510	71,206,699	73,496,484	73,461,184
	5	6	-	2,068,604	2,068,604	2,068,604	2,068,604	2,068,604
	6	12	50,700	1,297,901	1,297,901	1,297,901	1,297,901	1,297,901
	7	1	19,800	420,000	232,677	232,677	232,677	232,677
	8	54	1,077,300	24,069,800	-	-	-	-
Total		1,014	9,607,399	101,840,285	73,004,692	74,805,881	77,095,666	77,060,366
T-Canisteo	1	996	43,807,096	79,206,000	68,421,481	69,649,979	70,903,039	
	5	11	-	2,312,687	2,312,687	2,312,687	2,312,687	
	6	21	138,600	13,172,008	13,172,008	13,172,008	13,172,008	
	7	2	170,400	4,625,000	3,450,151	3,450,151	3,450,151	
	8	16	214,400	4,991,300	-	-	-	
Total		1,046	44,330,496	104,306,995	87,356,327	88,584,825	89,837,885	
T-Caton	1	1,242	46,761,784	142,165,380	132,292,191	134,672,440	135,655,065	
	5	9	-	3,954,559	3,954,559	3,954,559	3,954,559	
	6	26	65,600	25,448,187	25,448,187	25,448,187	25,448,187	
	8	30	890,400	3,491,500	-	-	-	
Total		1,307	47,717,784	175,059,626	161,694,937	164,075,186	165,057,811	
Vill of Cohocton	1	379	3,984,100	23,931,500	22,610,674	23,423,201	23,500,640	23,842,876
	5	4	-	643,286	643,286	643,286	643,286	643,286
	6	6	14,000	762,616	757,239	757,239	757,239	757,239
	8	43	653,400	4,887,200	-	-	-	-
Total		432	4,651,500	30,224,602	24,011,199	24,823,726	24,901,165	25,243,401
T-Cohocton	1	1,334	32,474,560	89,473,401	77,313,083	78,996,741	79,295,555	
	5	12	-	1,827,938	1,827,938	1,827,938	1,827,938	
	6	27	79,800	4,943,850	4,910,242	4,910,242	4,910,242	
	8	110	451,000	210,630,074	-	-	-	
Total		1,483	33,005,360	306,875,263	84,051,263	85,734,921	86,033,735	
Vill of Riverside	1	231	8,351,900	41,733,450	40,413,074	41,436,480	41,617,190	41,718,440
	5	6	-	1,616,909	1,616,909	1,616,909	1,616,909	1,616,909
	6	8	64,900	1,954,879	1,948,261	1,948,261	1,948,261	1,948,261
	7	1	66,100	1,910,699	1,756,819	1,756,819	1,756,819	1,910,699
	8	20	1,482,200	5,833,600	-	-	-	-
Total		266	9,965,100	53,049,537	45,735,063	46,758,469	46,939,179	47,194,309
Vill of S Corning	1	498	10,533,450	63,898,400	61,120,039	63,081,975	63,497,469	63,788,350
	5	6	-	2,927,124	2,927,124	2,927,124	2,927,124	2,927,124
	6	15	32,800	760,501	756,587	756,587	756,587	756,587
	8	22	695,900	3,947,000	-	-	-	-
Total		541	11,262,150	71,533,025	64,803,750	66,765,686	67,181,180	67,472,061
T-Corning	1	2,269	70,730,570	347,997,420	334,888,358	341,476,781	345,302,227	
	5	9	-	13,107,836	13,107,836	13,107,836	13,107,836	
	6	75	954,700	71,469,207	71,466,046	71,466,046	71,466,046	
	7	3	320,900	7,564,932	3,919,097	3,919,097	3,919,097	
	8	67	3,051,600	72,630,400	-	-	-	
Total		2,423	75,057,770	512,769,795	423,381,337	429,969,760	433,795,206	

T-Dansville	1	1,255	49,502,099	128,436,600	105,693,382	108,416,204	109,396,801	
	5	21	-	1,273,535	1,273,535	1,273,535	1,273,535	
	6	41	133,700	4,737,651	4,737,651	4,737,651	4,737,651	
	7	1	39,400	723,709	482,709	482,709	482,709	
	8	28	1,132,800	12,686,862	-	-	-	
Total		1,346	50,807,999	147,858,357	112,187,277	114,910,099	115,890,696	
V. Painted Post	1	639	14,790,900	122,339,900	114,793,005	114,793,750	117,613,000	115,877,250
	5	6	-	4,881,651	4,881,651	4,881,651	4,881,651	4,881,651
	6	13	40,400	1,743,292	1,740,711	1,740,711	1,740,711	1,740,711
	7	1	9,800	4,000,000	3,667,878	3,667,878	3,667,878	3,667,878
	8	51	5,066,100	33,705,542	-	-	-	-
Total		710	19,907,200	166,670,385	125,083,245	125,083,990	127,903,240	126,167,490
T-Erwin	1	2,297	116,890,650	667,752,485	651,433,145	651,416,840	661,730,110	
	3	3	627,300	627,300	-	627,300	627,300	
	5	10	5	14,154,495	14,154,495	14,154,495	14,154,495	
	6	49	279,200	28,307,122	28,192,357	28,192,357	28,192,357	
	7	4	244,200	7,648,363	7,149,614	7,149,614	7,149,614	
	8	139	20,681,900	141,438,367	-	-	-	
Total		2,502	138,723,255	859,928,132	700,929,611	701,540,606	711,853,876	
T-Fremont	1	744	43,521,500	99,530,700	81,256,146	83,601,156	83,573,026	
	5	20	-	817,862	817,862	817,862	817,862	
	6	42	498,420	4,927,907	4,804,969	4,804,969	4,804,969	
	8	22	301,800	1,335,800	-	-	-	
Total		828	44,321,720	106,612,269	86,878,977	89,223,987	89,195,857	
T-Greenwood	1	655	40,316,132	75,356,902	60,377,966	61,489,810	62,460,333	
	3	16	2,144,700	2,180,300	-	2,162,500	2,162,500	
	5	9	-	2,196,201	2,196,201	2,196,201	2,196,201	
	6	47	605,300	10,921,683	10,921,683	10,921,683	10,921,683	
	8	42	380,900	157,165,160	-	-	-	
Total		769	43,447,032	247,820,246	73,495,850	76,770,194	77,740,717	
T-Hartsville	1	552	29,616,899	61,409,682	56,272,990	58,177,222	58,380,641	
	5	8	-	725,195	725,195	725,195	725,195	
	6	19	507,000	3,211,473	3,211,473	3,211,473	3,211,473	
	8	13	75,400	10,954,200	-	-	-	
Total		592	30,199,299	76,300,550	60,209,658	62,113,890	62,317,309	
T-Hornby	1	924	41,960,374	112,094,874	105,447,075	106,314,536	108,319,463	
	3	29	3,522,200	3,522,200	-	3,522,200	3,522,200	
	5	6	-	2,724,234	2,724,234	2,724,234	2,724,234	
	6	20	1,600	5,677,993	5,677,993	5,677,993	5,677,993	
	7	1	16,000	1,131,692	584,889	584,889	584,889	
	8	29	978,000	3,144,800	-	-	-	
Total		1,009	46,478,174	128,295,793	114,434,191	118,823,852	120,828,779	
Vill of Almond	1	22	258,000	1,069,500	898,225	986,930	1,069,500	1,017,710
	5	3	-	62,284	62,284	62,284	62,284	62,284
	6	3	-	47,201	47,126	47,126	47,126	47,126
	8	1	72,700	72,700	-	-	-	-
Total		29	330,700	1,251,685	1,007,635	1,096,340	1,178,910	1,127,120
Vill of Arkport	1	332	7,053,600	52,703,475	50,460,277	51,433,496	52,148,291	51,922,051
	5	6	-	1,145,006	1,145,006	1,145,006	1,145,006	1,145,006
	6	10	47,100	1,278,301	1,267,863	1,267,863	1,267,863	1,267,863
	7	1	49,100	794,970	360,937	360,937	360,937	360,937
	8	20	985,800	12,812,100	-	-	-	-
Total		369	8,135,600	68,733,852	53,234,083	54,207,302	54,922,097	54,695,857
Vill of N Hornell	1	370	7,485,948	66,697,000	64,063,577	65,576,592	66,544,677	65,886,725
	5	6	-	1,620,550	1,620,550	1,620,550	1,620,550	1,620,550
	6	9	1,100	803,489	783,356	783,356	717,439	783,356
	8	22	962,100	6,095,800	-	-	-	-
Total		407	8,449,148	75,216,839	66,467,483	67,980,498	68,882,666	68,290,631

T-Hornellsville	1	1,443	72,203,850	227,172,560	201,780,300	206,801,271	209,462,208
	3	7	987,800	988,390	-	987,800	987,490
	5	25	-	3,870,522	3,870,522	3,870,522	3,870,522
	6	59	1,053,400	40,544,137	40,356,855	40,356,855	34,225,239
	7	4	606,000	14,719,270	5,961,523	5,961,523	5,961,523
	8	66	7,010,100	46,364,750	-	-	-
Total		1,604	81,861,150	333,659,629	251,969,200	257,977,971	254,506,982
T-Howard	1	1,158	57,140,098	118,907,700	98,952,789	101,779,192	102,134,879
	5	22	-	1,104,422	1,104,422	1,104,422	1,104,422
	6	30	30,700	8,117,487	8,117,487	8,117,487	8,117,487
	8	53	694,700	61,425,300	-	-	-
Total		1,263	57,865,498	189,554,909	108,174,698	111,001,101	111,356,788
T-Jasper	1	808	2,541,538	5,367,510	4,342,906	4,458,864	4,509,843
	3	4	18,546	18,546	-	18,546	18,546
	5	10	-	74,982	74,982	74,982	74,982
	6	25	1,900	431,857	431,857	431,857	431,857
	8	49	43,708	3,402,858	-	-	-
Total		896	2,605,692	9,295,753	4,849,745	4,984,249	5,035,228
T-Lindley	1	1005	31,629,804	101,001,284	94,050,018	97,519,842	97,245,411
	5	9	-	3,424,781	3,424,781	3,424,781	3,424,781
	6	28	258,600	21,930,743	21,763,038	21,763,038	21,763,038
	7	1	-	348,477	331,610	331,610	331,610
	8	30	1,026,700	4,322,800	-	-	-
Total		1,073	32,915,104	131,028,085	119,569,447	123,039,271	122,764,840
T-Prattsburgh	1	1,785	81,660,137	188,122,454	166,636,348	170,515,922	172,907,733
	5	12	-	3,019,364	3,019,364	3,019,364	3,019,364
	6	49	116,300	7,979,068	7,977,999	7,977,999	7,977,999
	8	53	1,395,100	12,306,600	-	-	-
Total		1,899	83,171,537	211,427,486	177,633,711	181,513,285	183,905,096
T-Pulteney	1	1,687	195,974,540	394,956,522	376,117,559	377,468,123	382,674,922
	3	4	139,800	139,800	-	139,800	139,800
	5	9	-	1,772,949	1,772,949	1,772,949	1,772,949
	6	21	16,500	1,933,582	1,932,476	1,932,476	1,932,476
	8	26	507,300	3,220,900	-	-	-
Total		1,747	196,638,140	402,023,753	379,822,984	381,313,348	386,520,147
T-Rathbone	1	755	37,193,208	66,520,793	56,698,813	57,323,251	58,458,139
	3	3	705,800	706,220	-	706,010	706,010
	5	13	-	1,131,237	1,131,237	1,131,237	1,131,237
	6	16	2,500	3,325,056	3,266,131	3,266,131	3,266,131
	7	1	110,000	4,580,750	3,343,738	3,343,738	3,343,738
	8	16	723,300	4,896,200	-	-	-
Total		804	38,734,808	81,160,256	64,439,919	65,770,367	66,905,255
T-Thurston	1	970	805,660	2,751,518	2,530,222	2,592,186	2,631,595
	5	12	697	13,715	13,715	13,715	13,715
	6	19	-	117,978	115,498	115,498	115,498
	8	14	2,395	114,170	-	-	-
Total		1,015	808,752	2,997,381	2,659,435	2,721,399	2,760,808
T-Troupsburg	1	938	77,448,000	133,619,100	110,307,367	111,672,961	112,402,243
	5	8	-	734,378	734,378	734,378	734,378
	6	27	43,300	23,434,794	23,434,794	23,434,794	23,434,794
	8	32	477,200	8,078,980	-	-	-
Total		1,005	77,968,500	165,867,252	134,476,539	135,842,133	136,571,415
T-Tuscarora	1	860	656,327	2,242,897	2,101,376	2,164,757	2,166,158
	5	8	-	36,763	36,763	36,763	36,763
	6	28	3,927	736,280	736,280	736,280	736,280
	8	25	12,940	57,590	-	-	-
Total		921	673,194	3,073,530	2,874,419	2,937,800	2,939,201

V. Hammondspport	1	403	23,032,200	106,606,639	103,203,061	103,754,662	105,968,489	105,827,979
	5	8	-	2,154,861	2,154,861	2,154,861	2,154,861	2,154,861
	6	11	80,900	1,157,330	951,754	951,754	951,754	951,754
	8	21	6,962,200	17,492,256	-	-	-	-
Total		443	30,075,300	127,411,086	106,309,676	106,861,277	109,075,104	108,934,594
T-Urbana	1	1,510	247,867,500	490,032,524	466,695,454	468,769,409	477,644,588	
	3	20	1,758,300	1,758,300	-	1,758,300	1,758,300	
	5	13	-	3,288,290	3,288,290	3,288,290	3,288,290	
	6	29	3,500	4,516,596	4,516,556	4,516,556	4,516,556	
	8	53	7,711,900	36,218,100	-	-	-	
Total		1,625	257,341,200	535,813,810	474,500,300	478,332,555	487,207,734	
Vill of Wayland	1	714	7,408,770	66,077,612	62,929,312	64,728,763	65,413,457	65,009,788
	5	5	-	1,238,608	1,238,608	1,238,608	1,238,608	1,238,608
	6	7	26,400	968,615	954,919	954,919	954,919	954,919
	8	49	842,700	7,752,000	-	-	-	-
Total		775	8,277,870	76,036,835	65,122,839	66,922,290	67,606,984	67,203,315
T-Wayland	1	1,521	47,409,900	158,088,833	143,094,431	145,087,764	146,446,232	
	5	12	-	2,146,385	2,146,385	2,146,385	2,146,385	
	6	19	28,200	4,451,601	4,355,202	4,355,202	4,355,202	
	8	43	1,511,300	72,034,204	-	-	-	
Total		1,595	48,949,400	236,721,023	149,596,018	151,589,351	152,947,819	
T-Wayne	1	1,529	154,791,700	327,650,496	317,121,574	319,327,567	321,886,452	
	3	4	349,100	349,300	-	349,200	349,200	
	5	11	-	1,859,077	1,859,077	1,859,077	1,859,077	
	6	33	467,000	6,628,146	6,602,066	6,602,066	6,602,066	
	8	14	998,600	3,084,900	-	-	-	
Total		1,591	156,606,400	339,571,919	325,582,717	328,137,910	330,696,795	
T-West Union	1	481	36,242,600	60,585,100	44,929,094	45,776,709	46,243,416	
	5	12	-	553,573	553,573	553,573	553,573	
	6	36	48,600	7,277,814	7,007,828	7,007,828	7,007,828	
	8	35	767,800	12,179,600	-	-	-	
Total		564	37,059,000	80,596,087	52,490,495	53,338,110	53,804,817	
T-Wheeler	1	928	49,955,196	109,361,700	93,262,369	96,293,859	97,181,875	
	3	14	1,511,200	1,511,200	-	1,511,200	1,511,200	
	5	14	-	662,552	662,552	662,552	662,552	
	6	31	31,100	3,257,251	3,257,251	3,257,251	3,257,251	
	8	25	913,700	2,390,500	-	-	-	
Total		1,012	52,411,196	117,183,203	97,182,172	101,724,862	102,612,878	
T-Woodhull	1	1,072	45,886,100	96,090,775	84,357,823	85,960,754	86,855,457	
	5	11	-	2,170,296	2,170,296	2,170,296	2,170,296	
	6	86	467,900	56,488,763	55,101,057	55,101,057	55,101,057	
	8	26	233,900	3,082,800	-	-	-	
Total		1,195	46,587,900	157,832,634	141,629,176	143,232,107	144,126,810	
GRAND TOTAL 1		52,755	2,271,728,775	7,267,426,523	6,726,130,072	6,806,746,381	6,922,404,421	986,760,326
GRAND TOTAL 3		170	22,454,246	22,491,776	0	22,472,716	22,472,406	0
GRAND TOTAL 5		474	23,233,626	160,256,478	160,256,478	160,256,478	160,256,478	28,934,475
GRAND TOTAL 6		1,291	9,412,114	477,919,697	474,007,351	472,628,960	467,803,818	14,859,285
GRAND TOTAL 7		27	4,744,190	64,534,356	41,211,202	41,211,202	41,211,202	6,907,998
GRAND TOTAL 8		2,250	145,310,149	1,813,990,363	49,000	49,000	49,000	0
GRAND TOTAL		56,967	2,476,883,100	9,806,619,193	7,401,654,103	7,503,364,737	7,614,197,325	1,037,462,084

* STAR exemption has not been deducted & taxable values shown include COE and court ordered changes after extension of taxes

SUMMARY TAXABLE TOTALS FOR 2025

Totals as of 12/31/2025

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SWIS NAME	NO. OF PARCELS	LAND ASSESSED	TOTAL ASSESSED	COUNTY TAXABLE	TOWN TAXABLE	SCHOOL TAXABLE
CITY OF CORNING	4,240	146,504,655	1,053,148,411	809,468,148	808,961,017	829,049,115
CITY OF HORNEILL	3,687	76,513,964	441,206,116	314,933,079	319,825,096	324,030,319
VILL OF ADDISON	757	16,391,300	130,803,859	72,457,278	73,714,716	75,439,971
TOWN OF ADDISON	561	32,318,670	73,996,129	58,925,396	60,234,067	61,071,443
VILL OF AVOCA	429	6,113,501	54,877,188	31,993,266	33,571,275	34,213,675
TOWN OF AVOCA	926	39,520,996	129,753,604	115,225,143	118,042,125	118,788,569
VILLAGE OF BATH	1,987	50,285,280	397,735,401	252,045,204	252,717,658	261,248,783
VILL OF SAVONA	323	6,378,660	42,347,984	27,718,240	27,752,320	29,875,172
TOWN OF BATH	2,924	142,240,305	609,658,422	391,141,684	393,321,910	407,544,904
TOWN OF BRADFORD	592	29,066,200	72,347,029	58,124,596	64,224,684	64,818,372
TOWN OF CAMERON	785	42,240,500	96,373,994	66,642,003	69,775,656	70,826,570
TOWN OF CAMPBELL	1,656	52,360,742	268,769,189	186,129,998	190,715,615	194,389,757
VILL OF CANISTEO	1,014	9,607,399	101,840,285	73,004,692	74,805,881	77,095,666
TOWN OF CANISTEO	1,046	44,330,496	104,306,995	87,356,327	88,584,825	89,837,885
TOWN OF CATON	1,307	47,717,784	175,059,626	161,694,937	164,075,186	165,057,811
VILL OF COHOCTON	432	4,651,500	30,224,602	24,011,199	24,823,726	24,901,165
TOWN OF COHOCTON	1,483	33,005,360	306,875,263	84,051,263	85,734,921	86,033,735
VILL OF RIVERSIDE	266	9,965,100	53,049,537	45,735,063	46,758,469	46,939,179
VILL OF S. CORNING	541	11,262,150	71,533,025	64,803,750	66,765,686	67,181,180
TOWN OF CORNING	2,423	75,057,770	512,769,795	423,381,337	429,969,760	433,795,206
TOWN OF DANSVILLE	1,346	50,807,999	147,858,357	112,187,277	114,910,099	115,890,696
VILL OF PAINTED POST	710	19,907,200	166,670,385	125,083,245	125,083,990	127,903,240
TOWN OF ERWIN	2,502	138,723,255	859,928,132	700,929,611	701,540,606	711,853,876
TOWN OF FREMONT	828	44,321,720	106,612,269	86,878,977	89,223,987	89,195,857
TOWN OF GREENWOOD	769	43,447,032	247,820,246	73,495,850	76,770,194	77,740,717
TOWN OF HARTSVILLE	592	30,199,299	76,300,550	60,209,658	62,113,890	62,317,309
TOWN OF HORNBYS	1,009	46,478,174	128,295,793	114,434,191	118,823,852	120,828,779
VILL OF ALMOND	29	330,700	1,251,685	1,007,635	1,096,340	1,178,910
VILL OF ARKPORT	369	8,135,600	68,733,852	53,234,083	54,207,302	54,922,097
VILL OF N. HORNEILL	407	8,449,148	75,216,839	66,467,483	67,980,498	68,882,666
TOWN OF HORNELLSVILLE	1,604	81,861,150	333,659,629	251,969,200	257,977,971	254,506,982
TOWN OF HOWARD	1,263	57,865,498	189,554,909	108,174,698	111,001,101	111,356,788
TOWN OF JASPER	896	2,605,692	9,295,753	4,849,745	4,984,249	5,035,228
TOWN OF LINDLEY	1,073	32,915,104	131,028,085	119,569,447	123,039,271	122,764,840
TOWN OF PRATTSBURGH	1,899	83,171,537	211,427,486	177,633,711	181,513,285	183,905,096
TOWN OF PULTENEY	1,747	196,638,140	402,023,753	379,822,984	381,313,348	386,520,147
TOWN OF RATHBONE	804	38,734,808	81,160,256	64,439,919	65,770,367	66,905,255
TOWN OF THURSTON	1,015	808,752	2,997,381	2,659,435	2,721,399	2,760,808
TOWN OF TROUPSBURG	1,005	77,968,500	165,867,252	134,476,539	135,842,133	136,571,415
TOWN OF TUSCARORA	921	673,194	3,073,530	2,874,419	2,937,800	2,939,201
VILL OF HAMMONDSPORT	443	30,075,300	127,411,086	106,309,676	106,861,277	109,075,104
TOWN OF URBANA	1,625	257,341,200	535,813,810	474,500,300	478,332,555	487,207,734
VILL OF WAYLAND	775	8,277,870	76,036,835	65,122,839	66,922,290	67,606,984
TOWN OF WAYLAND	1,595	48,949,400	236,721,023	149,596,018	151,589,351	152,947,819
TOWN OF WAYNE	1,591	156,606,400	339,571,919	325,582,717	328,137,910	330,696,795
TOWN OF WEST UNION	564	37,059,000	80,596,087	52,490,495	53,338,110	53,804,817
TOWN OF WHEELER	1,012	52,411,196	117,183,203	97,182,172	101,724,862	102,612,878
TOWN OF WOODHULL	1,195	46,587,900	157,832,634	141,629,176	143,232,107	144,126,810
TOTALS	56,967	2,476,883,100	9,806,619,193	7,401,654,103	7,503,364,737	7,614,197,325

** School taxable may have been adjusted by Small Claim, Court Ordered or Correction of Errors

2025 EXEMPTION SUMMARY

.exempts

EXEMPTION #	EXEMPTION TYPE	NO. OF PARCELS	COUNTY EXEMPT	CITY/TOWN EXEMPT	SCHOOL EXEMPT
32252 & 32301	STATE REFORESTATION	156	22,472,406	19,060	
33201 & 33202	COUNTY TAX SALE				
33302	COUNTY REFORESTATION	6	348,174		
29700	TAX WITHDRAWAL	21	460,321	460,321	460,321
41003	PROPORTIONAL VETERANS	45	0	4,202,135	0
4110	VETERANS	121	699,816	256,164	
41113	VETERANS RATIO	1		12,390	
4112	VETERANS WARTIME	1,772	24,760,541	17,378,964	
4113	VETERANS COMBAT	1,365	31,958,650	22,295,144	
4114	VETERANS DISABLED	1,009	37,002,193	27,718,348	
4115 & 4116	COLD WAR VETS	509	5,023,840	3,601,700	
4117	COLD WAR VETS DISABLED	79	2,013,144	1,395,989	
41300	SERIOUSLY DISABLED VET	4	682,000	682,000	682,000
41400	CLERGY	26	39,000	39,000	39,000
4166	VOLUNTEER FIRE & AMB	104		270,992	
4163	VFF & AMB 466-a T	172	2,166,633	813,984	
41700	AG BUILDING	254	25,360,996	25,360,996	25,360,996
41720	AG DISTRICT	3,042	194,455,475	194,455,475	194,455,475
41730	AG INDIVIDUAL	1,048	50,954,486	50,954,486	50,954,486
4175	VINEYARDS				
4180	AGED	2,949	113,659,119	62,098,884	27,298,366
4182	SR GRAND/PARENT HOUSING	2	39,460		
41834 & 41844	SENIOR STAR	6,452			463,800,607
41854 & 41864	BASIC STAR	8,823			236,901,258
4190	PHYSICALLY DISABLED	3	13,300	400	
4193	DISABILITY	190	7,167,848	2,989,847	752,600
42100	SILOS	78	1,175,162	1,175,162	1,175,162
42120	GREENHOUSE	12	741,775	741,775	741,775
47200	RAILROAD CEILINGS	25	23,323,154	23,323,154	23,323,154
47450	FISHER ACT (480)	2	52,928	52,928	52,928
47460	INDV. REFORESTATION	336	28,012,863	28,012,863	28,012,863
4761	BUSINESS INVESTMENT	55	3,620,851	3,514,964	3,620,851
47700	FALL OUT SHELTER				
47900	POLLUTION				
48600 & 48670	HOUSING DEVELOPMENT	4	6,456,200	6,456,200	6,456,200
49500	SOLAR & WIND	16		309,177	32,300
41960	HISTORIC PROPERTIES	8	1,570,000	1,570,000	1,570,000
42130	FARM LABOR HOUSING	1	141,100	141,100	141,100
44213	CAPITAL IMPROVEMENT	7		229,375	
47100	MASS TELECOMM CEILING	98	3,912,346	3,912,346	3,912,346
44490	RES COMM PROP CTS	2	907,000	907,000	907,000
	WHOLLY EXEMPTS	2,235	1,814,189,932	1,814,189,932	1,814,189,932
	SUBTOTALS	31,032	2,403,380,713	2,299,542,255	2,884,840,720
WHOLLY EXEMPTS IN ROLL SECTIONS 1 & 3					
50001 & 50005	TRANSITION ASSESSMENTS	17	54,770	35,400	54,770
13434	CITY OWNED	4			6,197,533
13431	AIRPORT	2	98,900	98,900	
1374	VILLAGE OWNED	8		2,147,191	600,000
26050	AGRICULTURAL SOCIETY	5	1,430,710	1,430,710	1,430,710
	SUBTOTALS	36	1,584,380	3,712,201	8,283,013
	GRAND TOTALS	31,068	2,404,965,093	2,303,254,456	2,893,123,733

ASSESSORS EXPENSE REPORT - 2026

.assesexp

MUNICIPALITY	ASSESSOR AND STAFF	SALARY	EXPENSE	TOTAL	TOTAL PARCELS	SALARY PER PARCEL	2026 TOTAL PER PARCEL	2025 TOTAL PER PARCEL	PERCENTAGE OF CHANGE
ADDISON	SOLE	19,422	1,650	21,072	1,318	14.74	15.99	15.49	3%
AVOCA	SOLE	20,400	2,800	23,200	1,355	15.06	17.12	16.94	1%
BATH	SOLE & 1 CLERK	76,709	14,990	91,699	5,234	14.66	17.52	18.32	-4%
BRADFORD	SOLE	10,000	3,100	13,100	592	16.89	22.13	15.25	45%
CAMERON	SOLE	10,100	1,800	11,900	785	12.87	15.16	15.26	-1%
CAMPBELL	SOLE	26,555	2,900	29,455	1,656	16.04	17.79	17.67	1%
CANISTEO	SOLE	26,300	3,000	29,300	2,060	12.77	14.22	14.27	0%
CATON	SOLE	19,068	2,100	21,168	1,307	14.59	16.20	15.91	2%
COHOCTON	SOLE	25,431	2,800	28,231	1,915	13.28	14.74	14.71	0%
CORNING	SOLE & CLERK	57,693	15,000	72,693	3,230	17.86	22.51	18.69	20%
CORNING CITY	SOLE & CLERK	132,800	53,000	185,800	4,240	31.32	43.82	40.11	9%
DANSVILLE	SOLE	17,700	4,000	21,700	1,346	13.15	16.12	15.86	2%
ERWIN	SOLE	79,000	20,500	99,500	3,212	24.60	30.98	27.98	11%
FREMONT	SOLE	13,812	2,670	16,482	828	16.68	19.91	17.73	12%
GREENWOOD	SOLE	9,894	1,700	11,594	769	12.87	15.08	13.35	13%
HARTSVILLE	SOLE	7,400	1,550	8,950	592	12.50	15.12	15.12	0%
HORNBY	SOLE	19,941	3,000	22,941	1,009	19.76	22.74	22.20	2%
HORNELLSVILLE	SOLE	28,630	1,900	30,530	2,409	11.88	12.67	13.33	-5%
HORNELL CITY	SOLE	127,700	13,500	141,200	3,687	34.64	38.30	43.88	-13%
HOWARD	SOLE	16,500	4,500	21,000	1,263	13.06	16.63	15.81	5%
JASPER	CHAIRMAN, 2 ASSESSORS	15,500	2,500	18,000	896	17.30	20.09	17.76	13%
LINDLEY	SOLE	16,708	2,000	18,708	1,073	15.57	17.44	17.42	0%
PRATTSBURGH	SOLE-CLERK	20,220	300	20,520	1,899	10.65	10.81	10.62	2%
PULTENEY	SOLE & DEPUTY	21,771	1,800	23,571	1,747	12.46	13.49	12.92	4%
RATHBONE	SOLE & CLERK	10,900	2,500	13,400	804	13.56	16.67	16.79	-1%
THURSTON	CHAIRMAN, 2 ASSESSORS	9,000	1,800	10,800	1,015	8.87	10.64	11.56	-8%
TROUPSBURG	SOLE	8,262	1,700	9,962	1,005	8.22	9.91	10.25	-3%
TUSCARORA	CHAIRMAN, 2 ASSESSORS	9,651	2,500	12,151	921	10.48	13.19	12.97	2%
URBANA	SOLE & "DEPUTY"	93,653	4,000	97,653	2,068	45.29	47.22	41.04	15%
WAYLAND	SOLE & CLERK	37,000	128,700	165,700	2,370	15.61	69.92	20.75	237%
WAYNE	SOLE	16,450	7,909	24,359	1,591	10.34	15.31	13.48	14%
WEST UNION	SOLE	6,560	1,500	8,060	564	11.63	14.29	21.46	-33%
WHEELER	SOLE	16,000	1,950	17,950	1,012	15.81	17.74	17.72	0%
WOODHULL	SOLE & CLERK	27,000	3,500	30,500	1,195	22.59	25.52	16.32	56%
RPTSA	7	443,889	153,253	597,142	56,785	7.82	10.52	9.53	10%
TOTAL		1,497,619	472,372	1,969,991	56,785	26.37	34.69	27.38	26.71%

parcel count updated 12/3/24

avg/parcel= 16.44

DATES

o:\officeannualreportfiles\assessment calendar

01/12/2026

ASSESSING MUNICIPALITY	TAXABLE STATUS DATE	TENTATIVE ASSESSMENT ROLL	2025 DATE	GRIEVANCE DAY	FINAL ASSESSMENT ROLL	TAX LEVY DATE
NON-ASSESSING UNIT VILLAGE	All are March 1 of prior year			Date when Village Ceased to be an Assessing Unit	All use Town Roll of Prior Year	
ADDISON				(LOCAL LAW 2001)		JUNE 1
ALMOND						JUNE 1
ARKPORT						JUNE 1
AVOCA						JUNE 1
BATH						JUNE 1
CANISTEO				(LOCAL LAW 8/1997)		JUNE 1
COHOCTON				(LOCAL LAW 2001)		JUNE 1
NORTH HORNELL						JUNE 1
PAINTED POST				(LOCAL LAW 5/2009)		JUNE 1
RIVERSIDE				(LOCAL LAW 12/1997)		JUNE 1
SAVONA				(LOCAL LAW 8/1995)		JUNE 1
WAYLAND				(LOCAL LAW 11/5/1990)		JUNE 1
HAMMONDSPORT				(LOCAL LAW 1/1995)		MAR 1
SOUTH CORNING						MAR 1
CITIES						
HORNELL	JANUARY 1	FEBRUARY 15	3/5	** FIRST WK MARCH	APRIL 15	MAY 1
CORNING	MARCH 1	APRIL 1	5/7	FIRST TUES MAY	JUNE 1	JULY 1
TOWNS						
ALL TOWNS (EXCEPT)	MARCH 1	MAY 1	27	FOURTH TUES OF MAY **	JULY 1	JAN 1
ADDISON	MARCH 1	MAY 1	29	1ST THUR AFTER 4TH TUES MAY	JULY 1	JAN 1
AVOCA	MARCH 1	MAY 1	29	1ST THUR AFTER 4TH TUES MAY	JULY 1	JAN 1
CAMERON	MARCH 1	MAY 1	28	1ST WED AFTER 4TH TUES MAY	JULY 1	JAN 1
CANISTEO	MARCH 1	MAY 1	6/3	1ST TUES AFTER 4TH TUES MAY	JULY 1	JAN 1
CATON	MARCH 1	MAY 1	6/4	2ND WED AFTER 4TH TUES MAY	JULY 1	JAN 1
COHOCTON	MARCH 1	MAY 1	6/3	1ST TUES AFTER 4TH TUES MAY	JULY 1	JAN 1
FREMONT	MARCH 1	MAY 1	28	1ST WED AFTER 4TH TUES MAY	JULY 1	JAN 1
GREENWOOD	MARCH 1	MAY 1	6/4	1ST WED OF JUNE	JULY 1	JAN 1
HARTSVILLE	MARCH 1	MAY 1	6/4	2ND WED AFTER 4TH TUES MAY	JULY 1	JAN 1
HORNBY	MARCH 1	MAY 1	6/10	2ND TUES AFTER 4TH TUES MAY	JULY 1	JAN 1
HORNELLSVILLE	MARCH 1	MAY 1	29	1ST THUR AFTER 4TH TUES MAY	JULY 1	JAN 1
HOWARD	MARCH 1	MAY 1	28	1ST WED AFTER 4TH TUES MAY	JULY 1	JAN 1
PRATTSBURGH	MARCH 1	MAY 1	30	1ST FRIDAY AFTER 4TH TUES MAY	JULY 1	JAN 1
PULTENEY	MARCH 1	MAY 1	29	1ST THUR AFTER 4TH TUES MAY	JULY 1	JAN 1
RATHBONE	MARCH 1	MAY 1	29	1ST THUR AFTER 4TH TUES MAY	JULY 1	JAN 1
WAYLAND	MARCH 1	MAY 1	6/4	2ND WED AFTER 4TH TUES MAY	JULY 1	JAN 1
WAYNE	MARCH 1	MAY 1	28	1ST WED AFTER 4TH TUES MAY	JULY 1	JAN 1
WEST UNION	MARCH 1	MAY 1	28	1ST WED AFTER 4TH TUES MAY	JULY 1	JAN 1
WHEELER	MARCH 1	MAY 1	6/5	2ND THURS AFTER 4TH TUES MAY	JULY 1	JAN 1

**CHECK WITH LOCAL MUNICIPALITY TO ASCERTAIN SPECIFIC DATE

2025 ANNUAL REPORT DEED TOTALS

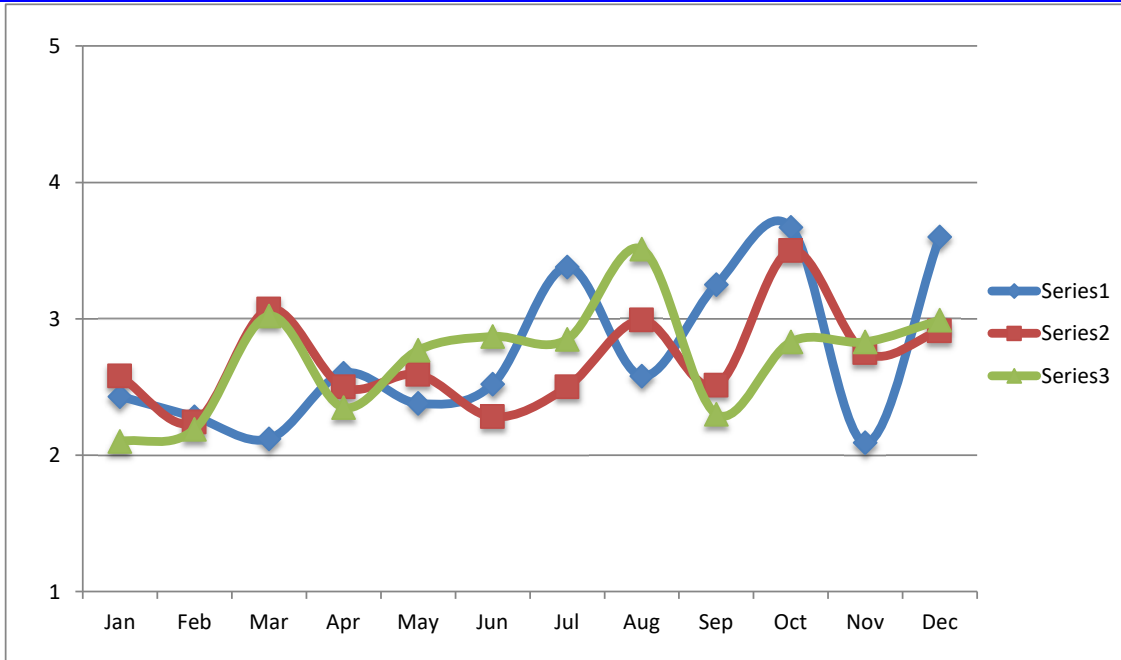
	JAN	FEB	MAR	APR	MAY	JUNE	JUL	AUG	SEPT	OCT	NOV	DEC	TOTAL
CORNING CITY	25	19	21	20	20	18	32	25	32	40	22	35	309
HORNELL CITY	11	16	14	23	17	22	16	21	20	32	12	23	227
ADDISON	5	5	7	16	8	5	7	5	8	6	1	4	77
AVOCA	3	8	9	3	6	2	4	7	8	12	9	4	75
BATH VILLAGE	6	11	13	15	9	7	15	6	12	12	8	12	126
SAVONA VILLAGE	3	0	1	0	1	2	3	1	1	2	0	1	15
BATH TOWN	18	12	4	6	10	13	17	4	19	12	7	7	129
BRADFORD	1	0	0	1	4	1	1	2	2	1	1	5	19
CAMERON	4	1	0	3	1	5	7	3	2	4	1	5	36
CAMPBELL	10	5	6	3	4	5	10	11	15	9	5	15	98
CANISTEO	3	11	4	13	8	15	10	8	11	9	11	17	120
CATON	3	3	1	5	6	6	5	7	6	10	3	8	63
COHOCTON	9	10	10	4	5	8	6	4	9	6	6	13	90
CORNING TOWN	23	11	16	12	12	14	21	15	16	26	10	27	203
DANSVILLE	2	4	3	2	5	4	7	7	11	9	5	9	68
ERWIN	15	9	12	18	11	26	25	10	18	16	14	24	198
FREMONT	4	3	2	4	3	5	4	2	4	5	1	3	40
GREENWOOD	1	1	1	1	2	2	7	3	7	10	4	6	45
HARTSVILLE	3	4	1	4	4	2	4	3	3	7	0	5	40
HORNBY	3	2	1	3	7	5	4	3	9	7	8	3	55
HORNELLSVILLE	7	11	11	10	8	4	12	11	16	15	7	14	126
HOWARD	4	5	7	4	5	3	4	4	10	5	4	6	61
JASPER	1	7	2	7	6	6	8	3	5	6	4	8	63
LINDLEY	3	2	3	10	4	3	9	6	8	11	4	10	73
PRATTSBURGH	9	7	7	5	5	4	8	6	11	9	4	12	87
PULTENEY	14	6	13	7	10	8	12	8	7	13	7	10	115
RATHBONE	1	2	3	0	2	4	6	4	3	4	2	2	33
THURSTON	4	3	2	7	3	4	10	6	5	5	4	8	61
TROUPSBURG	5	5	2	4	2	2	1	5	5	5	3	2	41
TUSCARORA	1	7	3	8	8	2	4	2	4	9	2	4	54
URBANA	15	12	8	8	8	8	12	11	8	13	11	12	126
WAYLAND	9	7	9	8	13	13	20	24	9	13	7	16	148
WAYNE	6	7	8	12	9	10	12	9	8	8	5	12	106
WEST UNION	1	1	3	3	4	7	4	3	1	3	3	2	35
WHEELER	8	4	2	5	6	4	3	2	6	5	5	6	56
WOODHULL	3	7	3	6	2	3	8	7	6	8	9	10	72
TOTAL	243	228	212	260	238	252	338	258	325	367	209	360	3290

3290

DEED COUNTS BY YEAR

	2018	2019	2020	2021	2022	2023	2024	2025	TOTAL
CORNING CITY	310	347	387	358	354	312	274	309	2342
HORNELL CITY	230	228	211	241	267	236	229	227	1642
ADDISON	81	91	71	85	84	62	61	77	535
AVOCA	92	87	84	89	71	76	73	75	572
BATH VILLAGE	117	122	117	157	135	121	119	126	888
SAVONA VILLAGE	15	14	14	18	20	11	21	15	113
BATH TOWN	194	172	147	157	171	162	183	129	1186
BRADFORD	26	22	22	24	33	35	37	19	199
CAMERON	33	40	38	21	45	45	55	36	277
CAMPBELL	105	112	72	128	121	88	123	98	749
CANISTEO	130	132	90	119	157	121	125	120	874
CATON	61	50	63	80	87	83	63	63	487
COHOCTON	110	105	98	92	125	92	113	90	735
CORNING TOWN	202	211	183	223	222	203	169	203	1413
DANSVILLE	56	65	54	79	78	68	80	68	480
ERWIN	227	204	178	230	234	193	169	198	1435
FREMONT	50	47	31	40	34	29	36	40	267
GREENWOOD	45	35	31	43	40	36	36	45	266
HARTSVILLE	41	36	37	30	39	30	44	40	257
HORNBY	54	63	48	70	60	44	50	55	389
HORNELLSVILLE	129	118	112	136	135	128	132	126	890
HOWARD	55	38	60	74	48	49	62	61	386
JASPER	60	42	36	45	66	51	52	63	352
LINDLEY	63	63	43	74	71	65	46	73	425
PRATTSBURGH	127	122	112	113	111	109	95	87	789
PULTENEY	79	110	91	107	85	73	101	115	646
RATHBONE	31	42	36	37	56	35	41	33	278
THURSTON	50	46	45	63	48	43	64	61	359
TROUPSBURG	34	41	48	64	74	60	53	41	374
TUSCARORA	49	41	45	41	45	66	36	54	323
URBANA	121	113	122	147	146	113	125	126	887
WAYLAND	153	149	117	137	122	161	134	148	973
WAYNE	105	96	88	116	100	94	90	106	689
WEST UNION	26	23	31	29	23	25	37	35	194
WHEELER	43	53	49	74	58	57	55	56	389
WOODHULL	50	55	52	73	74	85	59	72	448
TOTAL	3354	3335	3063	3614	3639	3261	3242	3290	23508

YEAR	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
2025	243	228	212	260	238	252	338	258	325	367	209	360	3290
2024	258	224	307	250	259	228	250	299	251	350	275	291	3242
2023	210	219	302	235	277	287	285	351	230	283	283	299	3261
DEED TRANSFERS 2023-2025													9793



Series 1 = 2025
Series 2 = 2024
Series 3 = 2023

Between 2024 & 2025 +1.48%
 Between 2023 & 2024 -0.58%

Deeds_12-25.xls Date 12-31-2025

SALES - JANUARY 1, 2025- DECEMBER 31, 2025
AVERAGE SALES PRICE BY CLASS - Arm'slength Sales Only

MUNICIPALITY	100		200		300		400 & 500 COMMERCIAL & RECREATION		600 COMMUNITY SERVICE		700 & 800 INDUSTRIAL & PUBLIC SERVICE		900 FOREST		MUNICIPALITY
	NO. OF PARCELS	AGRICULTURE	NO. OF PARCELS	RESIDENTIAL	NO. OF PARCELS	VACANT LAND	NO. OF PARCELS		NO. OF PARCELS		NO. OF PARCELS		NO. OF PARCELS		
CORNING CITY			138	164,197	1	62,500	14	490,286							CORNING CITY
HORNELL CITY			80	117,154	3	173,633	3	224,967	1	65,000					HORNELL CITY
ADDISON VILL			15	137,030	2	20,000	2	135,000							ADDISON VILL
ADDISON TN			4	155,475	3	96,983									ADDISON TN
AVOCA VILL			11	126,066			1	40,000	1	180,000					AVOCA VILL
AVOCA TN	1	450,000	7	170,896	2	15,250									AVOCA TN
BATH VILL	1	10,000	36	141,198			8	284,987							BATH VILL
SAVONA VILL			1	180,000											SAVONA VILL
BATH TN	4	154,954	33	172,505	7	92,071	2	847,000							BATH TN
BRADFORD			4	95,000	1	20,000									BRADFORD
CAMERON			4	172,563	2	47,500									CAMERON
CAMPBELL			22	187,084	5	26,700	1	100,000							CAMPBELL
CANISTEO VILL			26	140,204	1	3,000	3	61,097							CANISTEO VILL
CANISTEO TN	1	4,000	5	236,980	5	70,700									CANISTEO TN
CATON			21	247,919	3	66,667									CATON
COHOCTON VILL			4	123,000			2	60,000							COHOCTON VILL
COHOCTON TN			14	159,764	4	82,750	1	36,300							COHOCTON TN
RIVERSIDE VILL			3	168,000											RIVERSIDE VILL
S CORNING VILL			10	137,612	1	228,000									S CORNING VILL
CORNING TN			34	225,497	6	30,195	1	300,000			1	100,000			CORNING TN
DANSVILLE	1	80,000	13	178,377	4	21,875	1	28,000							DANSVILLE
PAINTED POST VILL			21	201,558			2	112,500							PAINTED POST VILL
ERWIN TN	1	75,000	55	357,480	1	16,750	2	352,500							ERWIN TN
FREMONT	1	115,000	6	156,983	2	36,180									FREMONT
GREENWOOD			10	173,990	5	43,580									GREENWOOD
HARTSVILLE			10	190,550	3	57,633									HARTSVILLE
HORNBY			15	157,900	4	38,250									HORNBY
ALMOND VILL			1	123,000											ALMOND VILL
ARKPORT VILL			5	157,600											ARKPORT VILL
N HORNELL VILL			4	227,088			2	262,500							N HORNELL VILL
HORNELLSVILLE			11	161,000	1	8,500	2	185,000			1	115,000			HORNELLSVILLE
HOWARD			9	177,322	6	27,167	1	190,000							HOWARD
JASPER	2	253,000	9	82,044	2	19,000	1	40,000							JASPER
LINDLEY	1	45,000	19	160,266	9	34,190									LINDLEY
PRATTSBURGH			10	114,785	3	34,467	2	31,500			1	260,000			PRATTSBURGH
PULTENEY			21	385,805	9	81,436									PULTENEY
RATHBONE	1	202,284	3	192,500	5	38,349									RATHBONE
THURSTON			13	162,462									1	133,500	THURSTON
TROUPSBURG	1	290,000	9	118,323	7	26,857									TROUPSBURG
TUSCARORA			5	191,400	2	37,450									TUSCARORA
HAMMONDSPORT VILL			6	262,000			1	160,000							HAMMONDSPORT VILL
URBANA TN			15	646,766	8	142,054	4	218,749							URBANA TN
WAYLAND VILL			17	130,599	2	11,250	2	280,000							WAYLAND VILL
WAYLAND TN			23	284,870	3	31,667									WAYLAND TN
WAYNE			23	397,764	4	147,250									WAYNE
WEST UNION	1	27,000	5	218,800	5	54,700							1	77,500	WEST UNION
WHEELER	1	149,000	16	171,141	4	104,000									WHEELER
WOODHULL	1	80,000	12	122,802	5	17,442	2	327,500							WOODHULL
AVERAGE SALE PRICE	18	147,394	838	202,431	140	59,163	60	310,627	2	122,500	3	367,500	2	105,500	

DO NOT ENTER ZEROS IN THIS REPORT; IT MAKES THE FORMULAS CALCULATE INCORRECTLY

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NOTES

Run a report under RPTSA Reports on the desktop

If you find a town that the avg sales price looks way out of the avg, in RPS run Comparative Analysis, Sales Analysis & Residential, put in roll year, sales dates, & pick swis, then add sale date & sale price & RUN



Understanding the Equalization Rate

A guide for property owners

In New York State, the property tax is a local tax, raised and spent locally to finance local governments and public schools. While the state does not collect or receive any direct benefit from the property tax, this tax is still of major importance as the largest single revenue source for the support of municipal and school district services. More than \$26 billion is raised in local property taxes across the state annually.

The New York State Office of Real Property Tax Services (ORPTS) is statutorily obligated to administer an equalization program in order to assure equitable property tax allocation among nearly 4,000 taxing jurisdictions in New York State, and to insure the proper allocation of state aid to education funds, among other purposes. Equalization seeks to measure the relationship of locally assessed values to an ever-changing real estate market. Each year, ORPTS calculates equalization rates for each of the state's more than 1,200 assessing units.

Why is equalization necessary?

Equalization is necessary in New York State because: (1) there is no fixed percentage at which property must be assessed; (2) not all municipalities assess property at the same percentage of market value; and (3) taxing jurisdictions, such as most school districts, do not share the same taxing boundaries as the cities and towns that are responsible for assessing properties. Most of the state's more than 700 school districts distribute their taxes among segments of several municipalities, many of which have different levels of assessment. The number of municipal segments in a school district can range from one to fifteen or more.

What is an equalization rate?

At its simplest, an equalization rate is the state's measure of a municipality's level of assessment (LOA). This is the ratio of total assessed value (AV) to the municipality's total market value (MV). The municipality determines the AV; the MV is estimated by the state. The equalization rate formula is:

$$\frac{\text{Total assessed value (AV)}}{\text{Total market value (MV)}} = \text{Equalization rate}$$

Equalization rates do not indicate the degree of uniformity among assessments within a municipality. (More information regarding uniformity is available in the pamphlet, Publication 1112, *Fair Assessments – A Guide for Property Owners*.)

What does your equalization rate mean?

- An equalization rate of 100 means that the municipality is assessing property at 100 percent of market value.
- An equalization rate of less than 100 means that the municipality's total market value is greater than its assessed value.
- An equalization rate of greater than 100 means that the total assessed value for the municipality is greater than its total market value.

There would be no need for equalization if all municipalities assessed all property at 100 percent of market value every year.

What is the relationship between the state's equalization rate and the municipality's level of assessment?

In New York State, each municipality is authorized to assess at market value or some fraction of market value. A level of assessment (LOA) of 50 percent means that assessments are at half of market value; an LOA of 100 percent means a community is assessing at 100 percent of market value. Regardless of the LOA chosen by a municipality, all of the assessments in the municipality are required by law to be at a uniform percentage of market value.

Equalization rates are the state's measure of each municipality's LOA. Each local assessor is required by law to state the municipal LOA on each year's assessment roll. The state determines the equalization rate by analyzing the locally stated LOA. In accordance with national standards, ORPTS reviews the work of the assessor and determines whether the stated LOA is within adequate tolerances to be used as the equalization rate. If certain criteria are met, the LOA becomes the rate. In municipalities where ORPTS cannot accept or confirm the LOA, ORPTS uses its own independent estimate of total market value to compare to the total assessed value.

What is the benefit of having the locally determined LOA accepted as the equalization rate?

Where assessors are accurately stating the LOA on the tentative assessment roll, they will be indicating the equalization rate upon which school taxes are distributed. When municipalities keep assessments up to date each year, they will be adjusting assessed values to reflect market changes, resulting in a consistent LOA and equalization rate from year to year.

What does it mean when your municipality's equalization rate decreases?

A falling equalization rate means that market values are rising faster than assessed values. Keeping assessments up to date annually can result in consistent equalization rates each year.

Why do equalization rates need to be established each year?

The Real Property Tax Law requires that annual State equalization rates be established for each county, city, town, and village. Equalization rates are calculated each year to reflect that year's assessment roll and current market values for each assessing unit.

What are equalization rates used for?

Aside from apportionment of taxes among municipal segments of school districts and counties, and distribution of state aid for education, some of the less recognized uses of equalization rates include:

- establishment of tax and debt limits;
- allocation of costs, such as for jointly-operated hospitals among participating localities or an injury to a volunteer firefighter, among others;
- determination of state assessments (special franchise) or approval of local assessments (state-owned land);
- determination of ceilings (railroad and agricultural values) and exemptions;
- determination of level of STAR exemptions;
- apportionment of sales tax revenues and joint indebtedness; and
- as evidence in court proceedings on the issue of assessment inequity and small claims assessment review hearings.

May the equalization rate be used in an assessment appeal?

Yes. Property owners in New York State (except in Nassau County and New York City) may use the equalization rate as one piece of evidence in assessment grievance cases before the Board of Assessment Review and in State Supreme Court. Residential property owners also may use the state equalization rate in assessment cases brought under the provisions of Small Claims Assessment Review. More information on assessment challenges is available in ORPTS's publication entitled Publication 1114, *Contesting your assessment in New York State*.

How do equalization rates relate to school property taxes?

The equalization rate is used to estimate the total market value of an entire taxing jurisdiction and/or segments of jurisdictions. The following formula is used to estimate a municipality's total market value:

$$\frac{\text{Current total assessed value}}{\text{Current total market value}} = \frac{\text{Total market value estimate}}{\text{(or equalized full value)}}$$

In order for a school district to fairly distribute its property tax levy (the total amount of school taxes to be collected), the levy needs to be divided in proportion to the total market value of each municipal segment. This allows for an equitable distribution of taxes based upon the market value of each municipality or segment.

For example School District AB needs to raise \$1 million through property taxes (thus, a levy of \$1 million). The district contains all of Town A and all of Town B. Each town has a total assessed value of \$10 million. If the \$1 million tax levy simply were allocated on the basis of the assessed values, the taxpayers in both towns would evenly split the levy, with each town paying \$500,000.

However, through the equalization process, the state determines that that the two towns have different levels of assessment. Town A has an equalization rate of 33.33 and Town B has an equalization rate of 50.00.

Towns A and B can be compared for the purpose of dividing the \$1 million school district tax levy between them:

	Town A	Town B
Assessed value (AV) of each town	\$10 million	\$10 million
Equalization rate of each town	33.33	50.00
Market value of each town	\$30 million	\$20 million
Market value of school district AB = \$50 million		
Percent of market value (and, therefore, percent of levy) for each town	60%	40%
Tax levy to be raised from each town	\$600,000	\$400,000
Tax rate for each town (tax levy ÷ assessed value) x 1000	\$60 per \$1000 AV	\$40 per \$1000 AV

You can see that Town A is responsible for 60 percent ($\$30 \text{ million} \div \50 million) of the full value in School District AB, and Town B is responsible for 40 percent ($\$20 \text{ million} \div \50 million) of the full value. This means that the taxpayers in Town A will have to pay a total of \$600,000 (60% of the \$1 million tax levy) and those in Town B will have to pay \$400,000 (40% of the \$1 million tax levy).

It is the change in a town's total market value, as reflected in the equalization rate, relative to the change in the market value of other municipalities in a taxing jurisdiction, such as a school district, that may cause a particular town's share of the tax levy to increase or decrease. If one municipality's market value increases, but all the other municipalities in the taxing jurisdiction increase to a larger degree, then the first municipality's share of the tax levy will decline.

For more information

To learn more about equalization, assessments, and other aspects of property tax administration, you may wish to talk with your assessor or county director of real property tax services. More detailed information also is available on the ORPTS website at www.tax.ny.gov.

2025 STATE EQUALIZATION RATES FOR 2025 ASSESSMENT ROLLS

CODE	MUNICIPALITY	2024 ER OR 2025 SPECIAL ER USED FOR EXEMPTION CALC FOR 2025 ASSMT ROLL	2025 RES ASSMT RATIO	LEVEL OF ASSMT (LOA) 2025 ROLL	TENT & FINAL ER FOR 2025 ASSMT ROLL USED FOR 2026 COUNTY TAX LEVY APPORTMT	CHANGE IN LEVEL 2025 ASSMT ROLL
460300	CORNING CITY	100.00	99.00	99.00	99.00	1.0100
460600	HORNELL CITY	91.00	85.00	85.00	85.00	7.0600
462089	ADDISON	100.00	98.00	98.00	98.00	2.0400
462289	AVOCA	100.00	96.00	96.00	96.00	4.1700
462489	BATH	100.00	95.00	95.00	95.00	5.2600
462600	BRADFORD	100.00	100.00	100.00	100.00	0.0000
462800	CAMERON	100.00	91.00	91.00	91.00	9.8900
463000	CAMPBELL	87.50	78.00	78.00	78.00	12.1800
463289	CANISTEO	85.00	80.00	80.00	80.00	6.2500
463400	CATON	72.00	68.00	68.00	68.00	5.8800
463689	COHOCTON	63.00	56.00	56.00	56.00	12.5000
463889	CORNING TOWN	92.00	87.00	87.00	87.00	5.7500
464000	DANSVILLE	85.00	80.00	80.00	80.00	1.0574
464289	ERWIN	100.00	95.00	95.00	95.00	5.2600
464400	FREMONT	100.00	99.50	99.50	99.50	0.5000
464600	GREENWOOD	94.50	89.50	89.50	89.50	5.5900
464800	HARTSVILLE	100.00	98.00	98.00	98.00	2.0400
465000	HORNBY	96.50	89.25	89.25	89.25	8.1200
465289	HORNELLSVILLE	89.00	100.00	100.00	100.00	25.3500
465400	HOWARD	85.00	80.00	80.00	80.00	6.2500
465600	JASPER	5.14	5.23	5.25	5.25	0.9792
465800	LINDLEY	74.00	70.00	70.00	70.00	5.7100
466000	PRATTSBURGH	100.00	97.00	97.00	97.00	3.0900
466200	PULTENEY	89.00	76.00	76.00	76.00	17.1100
466400	RATHBONE	89.00	82.00	82.00	82.00	8.5400
466600	THURSTON	2.66	2.45	2.45	2.45	8.5700
466800	TROUPSBURG	100.00	100.00	100.00	100.00	0.0000
467000	TUSCARORA	2.08	1.97	1.97	1.97	5.5800
467289	URBANA	74.00	100.00	100.00	100.00	22.2300
467489	WAYLAND	82.00	75.00	75.00	75.00	9.3300
467600	WAYNE	85.00	73.00	73.00	73.00	16.4400
467800	WEST UNION	100.00	100.00	100.00	100.00	0.0000
468000	WHEELER	100.00	93.00	93.00	93.00	7.5300
468200	WOODHULL	81.00	75.00	75.00	75.00	8.0000

* Filed informal complaint before tentative ER was established.

+Special Equalization Rate used for exemption calculations

**RAR was adjusted after final roll

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REPORT OF COUNTY EQUALIZATION FOR THE YEAR 2026
 BASED ON ASSESSMENT ROLLS COMPLETED, VERIFIED AND FILED IN 2025

STEBUEN COUNTY

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SWIS CODE	MUNICIPALITY	TOTAL ASSESSED BEFORE ALL EXEMPTIONS	COUNTY TAXABLE PLUS SR CITIZEN, REG VET, ALT & COLD WAR VETS, CLERGY, & INC VOL FIRE EXEMPTS	EQUAL RATE	TOTAL FULL VALUE	AGGREGATE TAXABLE FOR COUNTY	AGGREGATE TAXABLE FOR TOWN
462001	VILLAGE OF ADDISON	130,803,859	75,749,206	0.9800	77,295,108	72,457,278	73,714,716
462089	ADDISON	73,996,129	61,225,108	0.9800	62,474,600	58,925,396	60,234,067
	TOWN TOTALS	204,799,988	136,974,314		139,769,708	131,382,674	133,948,783
462201	VILLAGE OF AVOCA	54,877,188	34,564,270	0.9600	36,004,448	31,993,266	33,571,275
462289	AVOCA	129,753,604	119,648,544	0.9600	124,633,900	115,225,143	118,042,125
	TOWN TOTALS	184,630,792	154,212,814		160,638,348	147,218,409	151,613,400
462401	VILLAGE OF BATH	397,735,401	263,961,863	0.9500	277,854,593	252,045,204	252,717,658
462403	VILLAGE OF SAVONA	42,347,984	29,864,472	0.9500	31,436,286	27,718,240	27,752,320
462489	BATH	609,658,422	408,007,406	0.9500	429,481,480	391,141,684	393,321,910
	TOWN TOTALS	1,049,741,807	701,833,741		738,772,359	670,905,128	673,791,888
462600	BRADFORD	72,347,029	60,425,572	1.0000	60,425,572	58,124,596	64,224,684
	TOWN TOTALS	72,347,029	60,425,572		60,425,572	58,124,596	64,224,684
462800	CAMERON	96,373,994	68,994,864	0.9100	75,818,532	66,642,003	69,775,656
	TOWN TOTALS	96,373,994	68,994,864		75,818,532	66,642,003	69,775,656
463000	CAMPBELL	268,769,189	192,594,823	0.7800	246,916,440	186,129,998	190,715,615
	TOWN TOTALS	268,769,189	192,594,823		246,916,440	186,129,998	190,715,615
463201	VILLAGE OF CANISTEO	101,840,285	77,447,198	0.8000	96,808,998	73,004,692	74,805,881
463289	CANISTEO	104,306,995	90,135,895	0.8000	112,669,869	87,356,327	88,584,825

REPORT OF COUNTY EQUALIZATION FOR THE YEAR 2026
 BASED ON ASSESSMENT ROLLS COMPLETED, VERIFIED AND FILED IN 2025

STEBUEN COUNTY

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SWIS CODE	MUNICIPALITY	TOTAL ASSESSED BEFORE ALL EXEMPTIONS	COUNTY TAXABLE PLUS SR CITIZEN, REG VET, ALT & COLD WAR VETS, CLERGY, & INC VOL FIRE EXEMPTS	EQUAL RATE	TOTAL FULL VALUE	AGGREGATE TAXABLE FOR COUNTY	AGGREGATE TAXABLE FOR TOWN
	TOWN TOTALS	206,147,280	167,583,093		209,478,866	160,361,019	163,390,706
463400	CATON	175,059,626	165,219,727	0.6800	242,970,187	161,694,937	164,075,186
	TOWN TOTALS	175,059,626	165,219,727		242,970,187	161,694,937	164,075,186
463601	VILLAGE OF COHOCTON	30,224,602	25,201,816	0.5600	45,003,243	24,011,199	24,823,726
463689	COHOCTON	306,875,263	87,007,563	0.5600	155,370,648	84,051,263	85,734,921
	TOWN TOTALS	337,099,865	112,209,379		200,373,891	108,062,462	110,558,647
463801	VILLAGE OF RIVERSIDE	53,049,537	46,931,929	0.8700	53,944,746	45,735,063	46,758,469
463803	VILLAGE OF S CORNING	71,533,025	67,354,860	0.8700	77,419,379	64,803,750	66,765,686
463889	CORNING	512,769,795	434,212,669	0.8700	499,095,022	423,381,337	429,969,760
	TOWN TOTALS	637,352,357	548,499,458		630,459,147	533,920,150	543,493,915
460300	CITY OF CORNING	1,053,148,411	830,625,835	0.9900	839,015,995	809,468,148	
	CITY TOTALS	1,053,148,411	830,625,835		839,015,995	809,468,148	
464000	DANSVILLE	147,858,357	116,330,288	0.8000	145,412,860	112,187,277	114,910,099
	TOWN TOTALS	147,858,357	116,330,288		145,412,860	112,187,277	114,910,099
464201	VILLAGE OF PAINTED POST	166,670,385	128,120,140	0.9500	134,863,305	125,083,245	125,083,990
464289	ERWIN	859,928,132	712,113,909	0.9500	749,593,588	700,929,611	701,540,606
	TOWN TOTALS	1,026,598,517	840,234,049		884,456,894	826,012,856	826,624,596
464400	FREMONT	106,612,269	89,187,984	0.9950	89,636,165	86,878,977	89,223,987

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STEBUEN COUNTY

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SWIS CODE	MUNICIPALITY	TOTAL ASSESSED BEFORE ALL EXEMPTIONS	COUNTY TAXABLE PLUS SR CITIZEN, REG VET, ALT & COLD WAR VETS, CLERGY, & INC VOL FIRE EXEMPTS	EQUAL RATE	TOTAL FULL VALUE	AGGREGATE TAXABLE FOR COUNTY	AGGREGATE TAXABLE FOR TOWN
	TOWN TOTALS	106,612,269	89,187,984		89,636,165	86,878,977	89,223,987
464600	GREENWOOD	247,820,246	75,613,052	0.8950	84,483,857	73,495,850	76,770,194
	TOWN TOTALS	247,820,246	75,613,052		84,483,857	73,495,850	76,770,194
464800	HARTSVILLE	76,300,550	62,132,870	0.9800	63,400,888	60,209,658	62,113,890
	TOWN TOTALS	76,300,550	62,132,870		63,400,888	60,209,658	62,113,890
465000	HORNBY	128,295,793	117,378,033	0.8925	131,516,003	114,434,191	118,823,852
	TOWN TOTALS	128,295,793	117,378,033		131,516,003	114,434,191	118,823,852
465201	VILLAGE OF ALMOND	1,251,685	1,178,910	1.0000	1,178,910	1,007,635	1,096,340
465203	VILLAGE OF ARKPORT	68,733,852	54,880,657	1.0000	54,880,657	53,234,083	54,207,302
465205	VILLAGE OF N HORNELL	75,216,839	69,094,233	1.0000	69,094,233	66,467,483	67,980,498
465289	HORNELLSVILLE	333,659,629	259,960,048	1.0000	259,960,048	251,969,200	257,977,971
	TOWN TOTALS	478,862,005	385,113,848		385,113,848	372,678,401	381,262,111
460600	CITY OF HORNELL	441,206,116	324,455,286	0.8500	381,712,101	314,933,079	
	CITY TOTALS	441,206,116	324,455,286		381,712,101	314,933,079	0
465400	HOWARD	189,554,909	111,821,170	0.8000	139,776,463	108,174,698	111,001,101
	TOWN TOTALS	189,554,909	111,821,170		139,776,463	108,174,698	111,001,101
465600	JASPER	9,295,753	5,043,329	0.0525	96,063,410	4,849,745	4,984,249
	TOWN TOTALS	9,295,753	5,043,329		96,063,410	4,849,745	4,984,249

REPORT OF COUNTY EQUALIZATION FOR THE YEAR 2026
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STEBUEN COUNTY

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SWIS CODE	MUNICIPALITY	TOTAL ASSESSED BEFORE ALL EXEMPTIONS	COUNTY TAXABLE PLUS SR CITIZEN, REG VET, ALT & COLD WAR VETS, CLERGY, & INC VOL FIRE EXEMPTS	EQUAL RATE	TOTAL FULL VALUE	AGGREGATE TAXABLE FOR COUNTY	AGGREGATE TAXABLE FOR TOWN
465800	LINDLEY	131,028,085	123,064,600	0.7000	175,806,571	119,569,447	123,039,271
	TOWN TOTALS	131,028,085	123,064,600		175,806,571	119,569,447	123,039,271
466000	PRATTSBURGH	211,427,486	184,451,526	0.9700	190,156,212	177,633,711	181,513,285
	TOWN TOTALS	211,427,486	184,451,526		190,156,212	177,633,711	181,513,285
466200	PULTENEY	402,023,753	386,909,045	0.7600	509,090,849	379,822,984	381,313,348
	TOWN TOTALS	402,023,753	386,909,045		509,090,849	379,822,984	381,313,348
466400	RATHBONE	81,160,256	66,497,311	0.8200	81,094,282	64,439,919	65,770,367
	TOWN TOTALS	81,160,256	66,497,311		81,094,282	64,439,919	65,770,367
466600	THURSTON	2,997,381	2,756,559	0.0245	112,512,612	2,659,435	2,721,399
	TOWN TOTALS	2,997,381	2,756,559		112,512,612	2,659,435	2,721,399
466800	TROUPSBURG	165,867,252	136,684,155	1.0000	136,684,155	134,476,539	135,842,133
	TOWN TOTALS	165,867,252	136,684,155		136,684,155	134,476,539	135,842,133
467000	TUSCARORA	3,073,530	2,953,932	0.0197	149,945,787	2,874,419	2,937,800
	TOWN TOTALS	3,073,530	2,953,932		149,945,787	2,874,419	2,937,800
467201	VILLAGE OF HAMMONDSPORT	127,411,086	109,367,439	1.0000	109,367,439	106,309,676	106,861,277
467289	URBANA	535,813,810	486,615,998	1.0000	486,615,998	474,500,300	478,332,555

REPORT OF COUNTY EQUALIZATION FOR THE YEAR 2026
 BASED ON ASSESSMENT ROLLS COMPLETED, VERIFIED AND FILED IN 2025

STEUBEN COUNTY

O:\LA22\LA22 tax levy.xls

10/24/2025

SWIS CODE	MUNICIPALITY	TOTAL ASSESSED BEFORE ALL EXEMPTIONS	COUNTY TAXABLE PLUS SR CITIZEN, REG VET, ALT & COLD WAR VETS, CLERGY, & INC VOL FIRE EXEMPTS	EQUAL RATE	TOTAL FULL VALUE	AGGREGATE TAXABLE FOR COUNTY	AGGREGATE TAXABLE FOR TOWN
	TOWN TOTALS	127,411,086	595,983,437		595,983,437	580,809,976	585,193,832
467401	VILLAGE OF WAYLAND	76,036,835	67,979,649	0.7500	90,639,532	65,122,839	66,922,290
467489	WAYLAND	236,721,023	153,412,813	0.7500	204,550,417	149,596,018	151,589,351
	TOWN TOTALS	76,036,835	221,392,462		295,189,949	214,718,857	218,511,641
467600	WAYNE	339,571,919	330,758,185	0.7300	453,093,404	325,582,717	328,137,910
	TOWN TOTALS	339,571,919	330,758,185		453,093,404	325,582,717	328,137,910
467800	WEST UNION	80,596,087	53,855,217	1.0000	53,855,217	52,490,495	53,338,110
	TOWN TOTALS	80,596,087	53,855,217		53,855,217	52,490,495	53,338,110
468000	WHEELER	117,183,203	101,144,901	0.9300	108,757,958	97,182,172	101,724,862
	TOWN TOTALS	117,183,203	101,144,901		108,757,958	97,182,172	101,724,862
468200	WOODHULL	157,832,634	144,557,547	0.7500	192,743,396	141,629,176	143,232,107
	TOWN TOTALS	157,832,634	144,557,547		192,743,396	141,629,176	143,232,107
	COUNTY TOTALS	9,034,084,360	7,617,492,406		9,001,125,363	7,401,654,103	6,374,578,624

I DO HEREBY CERTIFY THAT THE PRECEDING IS A TRUE STATEMENT OF THE AGGREGATE ASSESSED VALUATIONS OF THE TAXABLE REAL PROPERTY, THE RATES OF EQUALIZATION AND THE FULL VALUATIONS IN THE CITIES AND TOWNS IN STEUBEN COUNTY, AS DETERMINED BY THE BOARD OF LEGISLATORS ON THE 24TH DAY OF NOVEMBER, 2025.

SIGNED: LARRY ROACH, DIRECTOR, STEUBEN COUNTY REAL PROPERTY TAX SERVICE AGENCY

DATED: 11/24/25

EXEMPTION OPTIONS - 2025 - TOWNS

TOWNS	RPTL 467 1(a)	DATE	RPTL 467 1(b)		RPTL467	RPTL 467 5	RPTL 467 5 (a)	RPTL 467 6(b)	RPTL 467 8	RPTL 458	RPTL 458 5	RPTL 458 (A)	RPTL 458(A)	RPTL 458(A)(7A)	RPTL 458(B)	RPTL 458(B)	RPTL 458(B)	RPTL 421 (F)	
	INCOME	INCOME	SLIDING SCALE	LIMIT	3(a)(iv)(2)	BIRTHDAY	ACCEPT	ELIMINATES	ACCEPT	VETERANS	VETERANS	ALTERNATIVE	ALTERNATIVE	ALT VET GOLD	COLD WAR	COLD WAR	COLD WAR	RESIDENTIAL	
	LIMIT - 50%	LIMIT	%	LIMIT	IRA Dist. As	OPTION	DUE TO	FILING	AFTER	RATIO	PROPORTIONAL	VETERANS	VET LIMITS	STAR PARENTS	VETERANS	VET LIMITS	DISABILITY	IMPROVEMENT	
ADDISON	20,000	07/2023	20	25,700									04/1996	12,000		UPD 09/2018	10% 8,000	40,000	
AVOCA	18,500	01/2001											11/2008	6,000		UPD 12/2017	15% 6,000	20,000	
BATH	35,000	01/2024							04/1985				01/2025	18,000		UPD 12/2017	15% 6,000	20,000	
BRADFORD	13,000	02/2006				02/2002					02/2002		11/1997	6,000					
CAMERON	22,500	11/2008	5	30,900									08/1997	6,000		UPD 10/2018	15% 12,000	40,000	
CAMPBELL	9,200	5/1993									1994		03/1997	6,000		UPD 02/2018	15% 12,000	40,000	
CANISTEO	25,000	12/2022											11/2007	9,000					
CATON	20,500	02/2017											01/2007	6,000		UPD 10/2018	15% 12,000	40,000	
COHOCTON	17,500	01/2006								YES			11/1996	6,000		UPD 11/2017	15% 12,000	40,000	
CORNING TOWN	16,500	03/2001											02/2012	12,000					
CORNING CITY	35,000	02/2023	5	43,400		03/1997	03/1996						12/2015	18,000		UPD 01/2018	15% 18,000	60,000	UPD 04/2016
DANSVILLE	0												02/2021	12,000					
ERWIN	34,840	02/2023	5	43,240									UPD 03/2025	18,000		UPD 03/2025	15% 12,000	60,000	
FREMONT	8,840	02/1995	10	16,340															
GREENWOOD	8,500	11/2010	10	16,000									YES	12,000		UPD 04/19	15% 12,000	40,000	
HARTSVILLE	0												01/1998	6,000					
HORNBY	22,500	10/2017	5	30,900									02/2019	15,000		02/2019	15% 12,000	40,000	
HORNELLSVILLE	19,000	12/2008	5	27,400		08/1996	08/1996		08/1996				08/1997	6,000		UPD 8/2018	15% 12,000	40,000	
HORNELL CITY	25,000	12/2025											10/2008	9,000		UPD 11/2017	15% 9,000	30,000	IN 12/1995
HOWARD	0												11/2008	9,000		UPD 12/2017	10% 8,000	40,000	
JASPER	12,025	04/2011	10	19,525									01/1997	12,000					
LINDLEY	10,000	03/1994																	
PRATTSBURGH	16,500	12/2010											02/2007	12,000					
PULTENEY	35,000	01/2023				YES							08/1995	9,000		UPD 03/2018	15% 12,000	40,000	
RATHBONE	22,500	10/2007	5	30,900	YES						12/2001		YES	12,000		UPD 12/2017	10% 8,000	40,000	
THURSTON	0												UPD 03/2025	18,000	YES 08/2022	03/2025	15% 12,000	60,000	
TROUPSBURG	15,000	05/2023								YES			YES	12,000		12/2017	15% 12,000	40,000	
TUSCARORA	7,000												12/2004	6,000		01/2018	10% 8,000	40,000	
URBANA	35,000	02/2024				YES							11/2008	12,000		UPD 01/2018	15% 12,000	40,000	
WAYLAND	19,500	11/2009									01/1995		11/1995	9,000					
WAYNE	35,000	12/2025				YES	YES	05/1992	05/1992		08/1995		08/1995	12,000					
WEST UNION	12,000	11/1997											YES	12,000		02/2018	15% 12,000	40,000	
WHEELER	15,000	12/2005				YES	YES						06/2010	9,000		UPD 11/2017	15% 9,000	30,000	
WOODHULL	15,000	3/1/2007	5	23,400									06/2008	12,000		UPD 12/2018	15% 12,000	40,000	
STEBEN COUNTY	35,000	01/2023	5	43,400									12/2024	18,000	YES 09/2012	12/2024	15% 12,000	60,000	

Municipality adopted 20 year provision as part of RPTL 466A
 !Municipality adopted line of duty death of member & un-remarried spouse as part of RPTL 446-a
 **Municipality adopted lifetime member & un-remarried spouse as part of RPTL 446-a
 @ Municipality allows 466-a exemption after 2 full years of service
 % Municipality allows 466-a exemption after 5 full years of service

Alternative Veterans Ex. - 458A										
15%	6,000	9,000	12,000	15,000	18,000	21,000	24,000	27,000	30,000	33,000
10%	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000
Disability	20,000	30,000	40,000	50,000	60,000	70,000	80,000	90,000	100,000	110,000
Cold War Veterans Ex. - 458B										
Option	1	2	3	4	5	6	7	8	9	10
10%	4,000	6,000	8,000	10,000	12,000	14,000	16,000	18,000	20,000	22,000
15%	6,000	9,000	12,000	15,000	18,000	21,000	24,000	27,000	30,000	33,000
Disability	20,000	30,000	40,000	50,000	60,000	70,000	80,000	90,000	100,000	110,000

RPTL 444 A HISTORICAL ALTERATIONS/ REHABILITATION	RPTL 459 DISABLED	RPTL 459 (C) DISABILITIES EXEMPTION	RPTL 459 (C) DISABILITIES INCOME LIMIT	RPTL 459 (C) SLIDING SCALE	RPTL 466 A FIREFIGHTERS & AMBULANCE	2022 ENACTED RPTL 466 A FIREFIGHTERS & AMBULANCE	RPTL 469 CONSTRUCTION FOR SENIOR LIVING QUARTERS	RPTL 483 B HISTORICAL BARN	RPTL 485 B BUSINESS INVESTMENT	RPTL485 N RES/COMM EX PROGRAM	RPTL487 SOLAR & WIND	AG MKTS L 305 AG EXEMPTION APPLY SP DIST	RPTL 512 CHANGE THE DATE FOR GRIEVANCE DAY	TOWNS
						04/2023!*@			50%				1ST THUR AFTER 4TH TUES	ADDISON
	YES				02/2003				50%				4/08 1ST THUR AFTER 4TH TUES	AVOCA
	YES	03/2024	35,000		02/2004	11/2024**		08/2000	50%					BATH
	YES				03/2003		02/2002		50%					BRADFORD
					11/2008##				50%				02/14 1ST WED AFTER 4TH TUE	CAMERON
	YES							12/1997	50%					CAMPBELL
					02/2003				50%		OUT 12/2019		3/10 1ST TUES AFTER 4TH TUES	CANISTEO
					03/2003##				50%				03/22 2ND WED AFTER 4TH TUES	CATON
					01/2004				50%		OUT 05/2007		03/18 1ST TUES AFTER 4TH TUES	COHOCTON
					02/2003##	07/2024**			0%					CORNING TOWN
07/2008	YES	02/2023	35,000	5%= 43,400					50%	06/2016			FIRST TUES OF MAY	CORNING CITY
									50%					DANSVILLE
10/2020		02/2007	26,000	5% = 34,400	03/2003	02/2023**			50%					ERWIN
					02/2005##				50%		OUT 09/2008		1ST WED AFTER 4TH TUE	FREMONT
					06/2003				50%				3/11 1ST WED OF JUNE	GREENWOOD
									50%		OUT 12/2009		3/18 2ND WED AFTER 4TH TUE	HARTSVILLE
					11/2003				0%				04/24 2ND TUES AFTER 4TH TUES	HORNBY
	YES				02/2003				50%				4/14 1ST THUR AFTER 4TH TUE	HORNELLSVILLE
							09/2001		50%	11/2012			1ST WK OF MARCH	HORNELL CITY
					10/2008##				50%				02/14 1ST WED AFTER 4TH TUES	HOWARD
									50%					JASPER
									50%				4/24 2ND WED AFTER 4TH TUES	LINDLEY
					02/2003	03/2023**			50%				04/13 1ST FRI AFTER 4TH TUES	PRATTSBURGH
		01/2023	35,000		02/2003	08/2023**		09/98 0%			YES		4/06 1ST THUR AFTER 4TH TUE	PULTENEY
		10/2007	22,500	5%=30,900					50%				4/13 1ST THUR AFTER 4TH TUES	RATHBONE
					02/2003##	11/2024**			50%					THURSTON
					02/2003##				50%					TROUPSBURG
					02/2003				50%					TUSCARORA
					08/2003	07/2023**			50%					URBANA
					02/2003##	10/2024			50%		OUT 06/2006		02/21 2ND WED AFTER 4TH TUES	WAYLAND
					04/2003	09/2025			50%		OUT 04/2017	02/1994	4/13 1ST WED AFTER 4TH TUES	WAYNE
					03/2003##				50%				17-1ST WED AFTER 4TH TUES	WEST UNION
					02/2003##				50%				4/23-2ND THUR AFTER 4TH TUES	WHEELER
					10/2003				50%					WOODHULL
07/2008	*06/1998	01/2023	35,000	5%=43,400	02/2003##*	03/2023**	12/2000	02/19/97	50%	02/2017-4603 ONLY	UPD 12/2017			STEBEN COUNTY

36,000	39,000	42,000	45,000
24,000	26,000	28,000	30,000
120,000	130,000	140,000	150,000

11	12
14,000	
	21,000
70,000	70,000

EXEMPTION OPTIONS - 2025 - SCHOOLS

SCHOOLS	RPTL 467 1(a) INCOME LIMIT - 50%	DATE INCOME LIMIT UPDATED	RPTL 467 1(b) SLIDING SCALE		RPTL467 3(a)(iv)(2) IRA Dist. As Income	RPSL 467 5 BIRTHDAY OPTION	RPTL 467 5 (a) ACCEPT DUE TO EMERGENCY	RPTL 467 6(b) ELIMINATES FILING REQUIRE	RPTL 467 8 ACCEPT AFTER TAXABLE STATUS	RPTL 458 NOT APPLICABLE FOR SCHOOLS	RPTL 458 5 NOT APPLICABLE FOR SCHOOLS	RPTL 458 (A) ALTERNATIVE VETERANS	RPTL 458(A) ALTERNATIVE VET LIMITS	RPTL 458(A)(7A) ALT VET GOLD STAR PARENTS	RPTL 458 (B) COLD WAR VETERANS ADOPTED	RPTL 458 (B) COLD WAR VET LIMITS LIMITS	RPTL 458 (B) COLD WAR DISABILITY LIMITS	RPTL 421 (F) RESIDENTIAL IMPROVEMENT
			%	LIMIT														
ADDISON	17,500	1996	5	25,900		YES	YES	YES	YES									
AVOCA	21,500	02/2003																
ALFRED-ALMOND	10,500	11/1996	10	18,000														
ANDOVER	8,500	11/2009	10	16,000														
ARKPORT	8,840		10	16,340														
BATH	19,500	03/2003																OUT 10/93
BRADFORD	10,800	11/1995	20	16,500														OUT 11/93
CAMPBELL- SAVONA	11,000	02/1996																
CANASERAGA	6,500	11/1994	10	14,000														
CANISTEO- GREENWOOD	15,000	09/1993				YES		YES										
CORNING-PP	15,500	01/1996	20	21,200														
DANSVILLE	18,500	01/2008	5	26,900														
HAMMONDSPORT	16,500	09/1995																OUT 09/93
HORNELL CITY	12,500	02/1995	20	18,200														
JASPER- TROUPEBURG	12,000	02/1996																
NAPLES	15,000	01/2010	20	20,700														
PRATTSBURGH	15,000	03/2001																OUT 11/93
PENN YAN	20,000	12/2023	5	28,400														
SOUTHPORT	7,500	12/1998	20	13,200														
WAYLAND- COHOCTON	20,000	10/22/2012	5	28,400				YES										
WHITESVILLE	6,500	11/1992	10	14,000														

RPTL 444 A HISTORICAL ALTERATIONS/ REHABILITATION	RPTL 459 DISABLED	RPTL 459 (C) DISABILITIES EXEMPTION	RPTL 459 (C) DISABILITIES EXEMPTION INCOME LIMIT	RPTL 459 (C) SLIDING SCALE	RPTL 466 A NOT APPLICABLE FOR SCHOOLS	2022 ENACTED RPTL 466 A VOLUNTEER FIREFIGHTERS & AMBULANCE	RPTL 469 CONSTRUCTION FOR SENIOR LIVING QUARTERS	RPTL 483 B HISTORICAL BARN	RPTL 485 B BUSINESS INVESTMENT	RPTL485 N RES/COMM EX PROGRAM	RPTL487 SOLAR & WIND	AG MKTS L 305 AG EXEMPTION APPLY SP DIST	RPTL 512 CHANGE THE DATE FOR GRIEVANCE DAY	SCHOOLS
									50%					ADDISON
									50%		UPD 03/18			AVOCA
									50%		OUT 12/06			ALFRED-ALMOND
									50%					ANDOVER
									50%					ARKPORT
	09/1998	**03/2003	19500						50%					BATH
									50%		OUT 09/19			BRADFORD
	YES								50%					CAMPBELL- SAVONA
									50%					CANASERAGA
									50%		OUT 11/05			CANISTEO- GREENWOOD
07/2008									50%	8/17	OUT 12/05			CORNING-PP
									50%		OUT 02/17			DANSVILLE
									50%(9/13)		OUT 02/17			HAMMONDSPORT
									50%					HORNELL CITY
									50%					JASPER- TROUBSBURG
									50%		UPD 11/17			NAPLES
									50%		UPD 02/18			PRATTSBURGH
									50%		UPD 01/18			PENN YAN
									50%					SOUTHPORT
									50%		UPD 02/18			WAYLAND- COHOCTON
									50%					WHITESVILLE

EXEMPTION OPTIONS - 2025 - VILLAGES

VILLAGES	RPTL 467 1(a) INCOME LIMIT - 50%	DATE INCOME LIMIT UPDATED	RPTL 467 1(b) SLIDING SCALE % LIMIT		RPTL467 3(a)(iv)(2) IRA Dist. As Income	RPSL 467 5 BIRTHDAY OPTION	RPTL 467 5 (a) ACCEPT DUE TO EMERGENCY	RPTL 467 6(b) ELIMINATES FILING REQUIRE	RPTL 467 8 ACCEPT AFTER TAXABLE STATUS	RPTL 458 VETERANS RATIO	RPTL 458 5 VETERANS PROPORTIONAL	RPTL 458 (A) ALTERNATIVE VETERANS	RPTL 458(A) ALTERNATIVE VET LIMITS	RPTL 458(A)(7A) ALT VET GOLD STAR PARENTS	RPTL 458(B) COLD WAR VETERANS ADOPTED	RPTL 458(B) COLD WAR VET LIMITS	RPTL 458(B) COLD WAR DISABILITY LIMITS	RPTL 421 (F) RESIDENTIAL IMPROVEMENT
ADDISON *	12,000	08/2007										02/2015	12,000		UPD 11/2018	15% 12,000	40,000	
AVOCA *	18,500	01/2001										11/2008	6,000		UPD 11/2017	15% 6,000	20,000	
BATH *	35,000	09/2024										YES	6,000		03/2025	15% 6,000	20,000	No Term
SAVONA *	22,500	02/2007										01/1996	6,000					
CANISTEO *	15,000	02/2023																
COHOCTON *	0								YES									
S CORNING *	15,000	03/1995				1999												
RIVERSIDE *	16,500	05/2003					02/1997											
PAINTED POST*	20,500	02/2002	20	26,200								12/1998	12,000					
ALMOND *	6,500	01/1994	10	14,000	YES	YES		YES				YES	6,000					
ARKPORT *	0											08/1997	6,000					
N HORNELL *	20,000	11/2010										02/2016	6,000		03/2016	15% 6,000	20,000	
HAMMONDSPORT *	15,000	12/1995				YES					01/1995							
WAYLAND *	0									02/1995	06/1996	9,000						

SLIDING SCALE LIMITS - STATUTORY LIMIT

** EFFECTIVE FOR THE 2000 ASSESSMENT ROLL
 ++ EFFECTIVE FOR THE 2001 VILLAGE TAX ROLL
 * NON-ASSESSING UNIT VILLAGE

FROM	%	TO	
0	50	28,000	= M
28,000	45	29,000	= M + 1,000
29,000	40	30,000	= M + 2,000
30,000	35	31,000	= M + 3,000
31,000	30	31,900	= M + 3,900
31,900	25	32,800	= M + 4,800
32,800	20	33,700	= M + 5,700
33,700	15	34,600	= M + 6,600
34,600	10	35,500	= M + 7,500
35,500	5	36,400	= M + 8,400

NOTE: THE STATE LEGISLATURE HAS ADOPTED THE STATUTORY
 LIMIT FOR BOTH SENIOR CITIZEN AND DISABILITIES (459C) AS FOLLOWS:

07/01/2008	28,000 LIMIT
07/01/2009	29,000 LIMIT
07/01/2010	29,000 LIMIT
07/01/2011	29,000 LIMIT
07/01/2012	29,000 LIMIT

Other options available but not allowed:
 RPTL 467,2: School age child living on property
 RPTL 467,3 (a): Medical/drug expense
 RPTL 467,3 (a): Exclude veterans disability compensation from income
 RPTL 459 (a): American Disabilities Act

RPTL 444 A HISTORICAL ALTERATIONS/ REHABILITATION	RPTL 459 DISABLED	RPTL 459 (C) DISABILITIES EXEMPTION	RPTL 459 (C) DISABILITIES EXEMPTION INCOME LIMIT	RPTL 459 (C) SLIDING SCALE	RPTL 466 A VOLUNTEER FIREFIGHTERS & AMBULANCE	2022 ENACTED RPTL 466 A VOLUNTEER FIREFIGHTERS & AMBULANCE	RPTL 469 CONSTRUCTION FOR SENIOR LIVING QUARTERS	RPTL 483 B HISTORICAL BARN	RPTL 485 B BUSINESS INVESTMENT	RPTL485 N RES/COMM EX PROGRAM	RPTL487 SOLAR & WIND	AG MKTS L 305 AG EXEMPTION APPLY SP DIST	RPTL 512 CHANGE THE DATE FOR GRIEVANCE DAY	VILLAGES
									50%					ADDISON
					02/2003				50%					AVOCA
	YES	10/2024	35,000		03/2025	10/2024**			50%					BATH
	YES	02/2007	22,500						50%					SAVONA
					01/2005	11/2024**			50%					CANISTEO
					02/2003	11/2024**			50%					COHOCTON
									0%					S CORNING
									50%					RIVERSIDE
11/2020					10/2003				50%					PAINTED POST
									50%					ALMOND
					13/2003				50%					ARKPORT
					02/2003				0%					N HORNELL
						03/2024**			50%					HAMMONDSPO
					02/2003				50%					WAYLAND

2/96 COUNTY ADOPTED SECTION 301 OF AG & MARKETS LAW TO INCLUDE
COMMERCIAL HORSE BOARDING OPERATIONS
ELIGIBLE EXEMPTIONS WILL APPLY TO COUNTY, TOWN, & SCHOOL

**TAX IMPACT FOR THE
AGRICULTURAL BUILDING EXEMPTION (41700)**

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY			0.00		0.00	0.00
HORNELL CITY			0.00		0.00	0.00
ADDISON VILL			0.00		0.00	0.00
ADDISON TOWN	11	1,445,227	9,354.81	1,445,227	4,642.44	13,997.25
AVOCA VILL	1	4,600	30.54	4,600	20.03	50.57
AVOCA TOWN	6	550,000	3,684.99	550,000	2,598.13	6,283.11
BATH VILL			0.00		0.00	0.00
SAVONA VILL			0.00		0.00	0.00
BATH TOWN	40	4,142,138	27,752.24	4,142,138	15,965.76	43,718.00
BRADFORD	7	176,500	668.34	176,500	1,165.68	1,834.02
CAMERON	4	555,000	3,841.88	555,000	3,891.57	7,733.45
CAMPBELL	4	241,992	1,953.25	241,992	801.23	2,754.49
CANISTEO VILL			0.00		0.00	0.00
CANISTEO TOWN	8	430,200	2,000.12	430,200	2,609.47	4,609.59
CATON	5	158,400	839.44	158,400	1,031.16	1,870.60
COHOCTON VILL			0.00		0.00	0.00
COHOCTON TOWN	13	1,492,730	16,841.14	1,492,730	10,401.83	27,242.97
RIVERSIDE VILL			0.00		0.00	0.00
S. CORNING VILL			0.00		0.00	0.00
CORNING TOWN			0.00		0.00	0.00
DANSVILLE	16	8,011,900	37,825.84	8,011,900	66,700.35	104,526.19
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN	1	39,600	154.58	39,600	173.79	328.37
FREMONT	2	219,300	797.97	219,300	1,475.75	2,273.71
GREENWOOD	12	1,093,100	4,431.48	1,093,100	4,972.15	9,403.63
HARTSVILLE	4	102,400	491.50	102,400	440.01	931.51
HORNBY	1	26,700	186.71	26,700	181.45	368.16
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL			0.00		0.00	0.00
N. HORNELL VILL			0.00		0.00	0.00
HORNELLVILLE TOWN			0.00		0.00	0.00
HOWARD	12	727,700	2,496.29	727,700	4,219.48	6,715.78
JASPER	30	40,085	252.03	40,085	5,360.78	5,612.81
LINDLEY			0.00		0.00	0.00
PRATTSBURGH	2	140,500	915.14	140,500	848.55	1,763.69
PULTENEY	2	29,297	143.03	29,297	77.86	220.89
RATHBONE	8	321,088	2,458.57	321,088	2,257.64	4,716.21
THURSTON			0.00		0.00	0.00
TROUPSBURG	14	705,138	3,485.72	705,138	2,723.93	6,209.65
TUSCARORA	2	3,200	1,015.68	3,200	530.02	1,545.70
HAMMONDSPORT VILL			0.00		0.00	0.00
URBANA TOWN			0.00		0.00	0.00
WAYLAND VILL			0.00		0.00	0.00
WAYLAND TOWN	3	88,900	611.00	88,900	762.07	1,373.08
WAYNE	4	115,491	585.42	115,491	274.04	859.46
WEST UNION	12	2,871,235	17,924.20	2,871,235	17,098.80	35,023.00
WHEELER	19	1,090,950	7,428.54	1,090,950	6,201.10	13,629.64
WOODHULL	11	537,625	4,451.74	537,625	2,375.36	6,827.11
TOTALS	254	25,360,996	\$152,622.19	25,360,996	\$159,800.44	\$312,422.63

TAX IMPACT FOR AGRICULTURAL LAND EXEMPTION

FOR TAXES DUE 1/1/2026

(41720 & 41730)

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY			0.00		0.00	0.00
HORNELL CITY			0.00		0.00	0.00
ADDISON VILL	5	188,590	1,220.72	188,590	604.90	1,825.62
ADDISON TOWN	97	7,848,047	50,799.62	7,848,047	25,209.97	76,009.59
AVOCA VILL	13	203,938	1,353.97	203,938	888.15	2,242.12
AVOCA TOWN	135	7,522,951	49,945.83	7,522,951	35,537.41	85,483.25
BATH VILL	2	104,525	700.32	104,525	161.80	862.11
SAVONA VILL	9	307,509	2,060.30	307,509	476.24	2,536.54
BATH TOWN	262	23,387,762	156,697.51	23,387,762	90,147.50	246,845.01
BRADFORD	58	5,150,916	19,504.70	5,150,916	34,018.67	53,523.36
CAMERON	151	8,850,821	61,268.15	8,850,821	62,060.44	123,328.60
CAMPBELL	51	2,082,252	16,807.03	2,082,252	6,894.31	23,701.34
CANISTEO VILL	3	44,646	354.85	44,646	167.20	522.05
CANISTEO TOWN	105	4,105,008	19,085.29	4,105,008	24,899.85	43,985.14
CATON	101	5,545,355	29,387.58	5,545,355	36,099.27	65,486.85
COHOCTON VILL	8	87,124	982.94	87,124	448.73	1,431.67
COHOCTON TOWN	270	7,018,725	79,186.01	7,018,725	48,908.76	128,094.77
RIVERSIDE VILL			0.00		0.00	0.00
S. CORNING VILL			0.00		0.00	0.00
CORNING TOWN	17	446,211	2,229.36	446,211	1,733.05	3,962.41
DANVILLE	190	9,205,773	43,462.36	9,205,773	76,639.53	120,101.89
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN	33	2,143,290	8,366.14	2,143,290	9,406.24	17,772.38
FREMONT	173	15,327,614	55,772.62	15,327,614	103,144.93	158,917.54
GREENWOOD	131	9,106,341	36,917.54	9,106,341	41,421.76	78,339.30
HARTSVILLE	54	2,181,517	10,470.86	2,181,517	9,373.93	19,844.80
HORNBY	44	2,773,646	19,395.35	2,773,646	18,849.28	38,244.64
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL	6	455,474	2,863.80	455,474	1,264.10	4,127.89
N. HORNELL VILL			0.00		0.00	0.00
HORNELLSVILLE TOW	112	16,352,906	88,507.23	16,352,906	58,340.32	146,847.54
HOWARD	228	14,005,841	110,113.73	14,005,841	81,211.20	191,324.93
JASPER	250	732,815	51,193.09	732,815	98,003.23	149,196.32
LINDLEY	51	1,907,581	9,891.81	1,907,581	14,468.48	24,360.30
PRATTSBURGH	121	12,574,140	81,900.65	12,574,140	75,941.77	157,842.42
PULTENEY	157	10,910,268	53,265.16	10,910,268	28,995.26	82,260.42
RATHBONE	110	5,876,918	44,999.61	5,876,918	41,321.91	86,321.52
THURSTON	100	91,078	13,589.49	91,078	24,657.80	38,247.29
TROUPSBURG	204	19,464,517	96,219.14	19,464,517	75,190.98	171,410.12
TUSCARORA	41	18,371	5,830.97	18,371	3,042.80	8,873.77
HAMMONDSPORT VILL			0.00		0.00	0.00
URBANA TOWN	55	9,125,103	33,036.74	9,125,103	54,674.46	87,711.20
WAYLAND VILL	2	94,480	790.31	94,480	562.30	1,352.60
WAYLAND TOWN	212	10,710,395	73,611.54	10,710,395	91,812.35	165,423.89
WAYNE	68	4,709,218	23,870.91	4,709,218	11,174.17	35,045.08
WEST UNION	140	8,380,919	52,319.40	8,380,919	49,910.11	102,229.50
WHEELER	150	8,906,878	60,649.03	8,906,878	50,627.84	111,276.88
WOODHULL	171	7,460,498	61,775.82	7,460,498	32,962.36	94,738.18
TOTALS	4,090	245,409,961	\$1,530,397.52	245,409,961	\$1,421,253.36	\$2,951,650.88

TAX IMPACT FOR THE AGED EXEMPTION (4180_)

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY	263	12,006,062	75,717.27	11,982,594	129,082.09	204,799.36
HORNELL CITY	176	4,236,767	31,244.69	991,678	13,338.16	44,582.84
ADDISON VILL	42	1,032,453	6,682.97	401,760	1,288.64	7,971.60
ADDISON TOWN	34	1,208,965	7,825.51	474,096	1,522.92	9,348.43
AVOCA VILL	32	1,109,364	7,365.21	369,775	1,610.36	8,975.57
AVOCA TOWN	49	2,172,358	14,422.56	679,581	3,210.25	17,632.81
BATH VILL	111	5,352,458	35,861.36	4,920,389	7,616.52	43,477.88
SAVONA VILL	25	1,063,423	7,124.91	1,046,593	1,620.86	8,745.77
BATH TOWN	163	9,390,682	62,917.37	8,789,573	33,879.17	96,796.54
BRADFORD	25	1,120,756	4,243.91	68,000	449.10	4,693.00
CAMERON	70	1,399,572	9,688.28	751,151	5,266.94	14,955.22
CAMPBELL	58	2,562,390	20,682.49		0.00	20,682.49
CANISTEO VILL	60	1,928,043	15,324.35	1,122,510	4,203.79	19,528.14
CANISTEO TOWN	42	1,495,698	6,953.90	774,165	4,695.87	11,649.78
CATON	47	1,572,911	8,335.63	407,857	2,655.08	10,990.71
COHOCTON VILL	35	607,057	6,848.88	141,163	727.05	7,575.94
COHOCTON TOWN	70	1,335,202	15,063.89	291,531	2,031.48	17,095.37
RIVERSIDE VILL	20	769,216	5,526.53		0.00	5,526.53
S. CORNING VILL	46	1,628,020	11,696.73	105,825	197.04	11,893.76
CORNING TOWN	123	4,711,659	23,540.40	581,983	2,260.38	25,800.78
DANSVILLE	63	2,056,450	9,708.93		0.00	9,708.93
PAINTED POST VILL	42	1,565,495	10,199.19	1,564,750	2,859.59	13,058.77
ERWIN TOWN	136	5,256,662	20,518.91	5,220,332	22,910.43	43,429.35
FREMONT	23	835,479	3,040.06	36,180	243.47	3,283.53
GREENWOOD	30	912,573	3,699.61	68,838	313.12	4,012.74
HARTSVILLE	24	956,519	4,591.11		0.00	4,591.11
HORNBY	36	1,099,632	7,689.43	427,470	2,905.02	10,594.45
ALMOND VILL	3	41,725	143.13	30,780	85.52	228.65
ARKPORT VILL	27	891,469	5,605.12	421,890	1,170.89	6,776.01
N. HORNELL VILL	30	1,342,400	8,440.36	580,485	1,612.77	10,053.13
HORNELLVILLE TOV	125	4,499,206	24,351.16	1,739,267	6,204.98	30,556.14
HOWARD	56	2,120,000	16,667.41		0.00	16,667.41
JASPER	47	129,164	9,023.16	28,821	3,854.38	12,877.54
LINDLEY	48	1,785,871	9,260.68	164,750	1,249.58	10,510.26
PRATTSBURGH	87	3,826,803	24,925.58	889,098	5,369.73	30,295.30
PULTENEY	73	5,525,571	26,976.46	4,784,774	12,716.07	39,692.53
RATHBONE	56	1,161,712	8,895.24	805,892	5,666.40	14,561.64
THURSTON	43	50,830	7,584.20		0.00	7,584.20
TROUPSBURG	33	1,455,591	7,195.44	314,329	1,214.25	8,409.68
TUSCARORA	73	48,902	15,521.54	1,373	227.41	15,748.95
HAMMONDSPORT VI	23	1,921,638	11,997.64	1,687,653	3,584.07	15,581.71
URBANA TOWN	80	8,382,760	30,349.15	6,719,497	40,260.90	70,610.05
WAYLAND VILL	51	1,594,672	13,339.10	356,035	2,118.94	15,458.04
WAYLAND TOWN	55	1,740,270	11,960.71	542,833	4,653.31	16,614.02
WAYNE	36	2,843,290	14,412.57	1,122,777	2,664.16	17,076.73
WEST UNION	22	759,055	4,738.54	27,690	164.90	4,903.44
WHEELER	48	2,407,915	16,396.06	114,080	648.45	17,044.51
WOODHULL	88	1,744,409	14,444.38	549,066	2,425.91	16,870.30
TOTALS	2,949	113,659,119	\$718,741.70	62,098,884	\$340,779.95	\$1,059,521.65

**TAX IMPACT FOR THE
DISABILITY EXEMPTION (4193_)**

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY	16	748,100	4,717.96	747,050	8,047.57	12,765.53
HORNELL CITY	10	297,753	2,195.83		0.00	2,195.83
ADDISON VILL	5	181,500	1,174.83		0.00	1,174.83
ADDISON TOWN	4	265,910	1,721.21		0.00	1,721.21
AVOCA VILL			0.00		0.00	0.00
AVOCA TOWN	3	68,349	453.78		0.00	453.78
BATH VILL	15	753,770	5,050.24	736,550	1,140.14	6,190.39
SAVONA VILL	3	142,750	956.42	142,750	221.08	1,177.50
BATH TOWN	18	832,685	5,578.97	811,085	3,126.31	8,705.28
BRADFORD	2	63,000	238.56		0.00	238.56
CAMERON	7	213,080	1,475.01		0.00	1,475.01
CAMPBELL	3	96,501	778.91		0.00	778.91
CANISTEO VILL	3	79,818	634.40		0.00	634.40
CANISTEO TOWN			0.00		0.00	0.00
CATON	4	156,263	828.11		0.00	828.11
COHOCTON VILL	2	43,085	486.09		0.00	486.09
COHOCTON TOWN	3	73,089	824.60		0.00	824.60
RIVERSIDE VILL	2	108,500	779.53		0.00	779.53
S. CORNING VILL	4	148,625	1,067.82		0.00	1,067.82
CORNING TOWN	11	444,700	2,221.81		0.00	2,221.81
DANSVILLE	3	97,000	457.96		0.00	457.96
PAINTED POST VILL	1	45,000	293.17	45,000	82.24	375.41
ERWIN TOWN	3	93,200	363.80	93,200	409.03	772.82
FREMONT	1	24,450	88.97		0.00	88.97
GREENWOOD	1	26,600	107.84		0.00	107.84
HARTSVILLE	1	54,450	261.35		0.00	261.35
HORNBY			0.00		0.00	0.00
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL	2	103,850	652.96		0.00	652.96
N. HORNELL VILL			0.00		0.00	0.00
HORNELLVILLE TO	6	286,750	1,551.98		0.00	1,551.98
HOWARD	5	121,825	957.79		0.00	957.79
JASPER	1	1,700	118.76		0.00	118.76
LINDLEY	4	170,800	885.69		0.00	885.69
PRATTSBURGH	4	160,475	1,045.24		0.00	1,045.24
PULTENEY	8	301,890	1,473.86	305,895	812.95	2,286.81
RATHBONE	6	181,428	1,389.20	108,317	761.60	2,150.80
THURSTON	13	21,734	3,242.87		0.00	3,242.87
TROUPSBURG	1	24,200	119.63		0.00	119.63
TUSCARORA	2	2,668	846.83		0.00	846.83
HAMMONDSPORT VILL			0.00		0.00	0.00
URBANA TOWN	4	222,366	805.06		0.00	805.06
WAYLAND VILL	1	20,950	175.24		0.00	175.24
WAYLAND TOWN			0.00		0.00	0.00
WAYNE	3	174,850	886.31		0.00	886.31
WEST UNION			0.00		0.00	0.00
WHEELER	2	141,293	962.10		0.00	962.10
WOODHULL	3	172,891	1,431.60		0.00	1,431.60
TOTALS	190	7,167,848	\$49,302.28	2,989,847	\$14,600.91	\$63,903.19

**TAX IMPACT FOR THE
BUSINESS INVESTMENT EXEMPTION (476__)**

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY	7	236,076	1,488.83	236,076	2,543.12	4,031.95
HORNELL CITY	4	332,480	1,569.71	332,480	4,471.89	6,041.59
ADDISON VILL	3	32,761	212.06	32,761	105.08	317.14
ADDISON TOWN	3	66,214	428.60	66,214	212.70	641.29
AVOCA VILL			0.00		0.00	0.00
AVOCA TOWN	2	40,700	270.21	40,700	192.26	462.47
BATH VILL	3	607,492	4,070.18	607,492	940.37	5,010.55
SAVONA VILL			0.00		0.00	0.00
BATH TOWN	2	105,410	706.24	105,410	406.30	1,112.54
BRADFORD			0.00		0.00	0.00
CAMERON			0.00		0.00	0.00
CAMPBELL	1	102,480	827.17	102,480	339.31	1,166.48
CANISTEO VILL			0.00		0.00	0.00
CANISTEO TOWN	1	1,147	5.33	1,147	6.96	12.29
CATON			0.00		0.00	0.00
COHOCTON VILL			0.00		0.00	0.00
COHOCTON TOWN			0.00		0.00	0.00
RIVERSIDE VILL	1	15,010	107.84		0.00	107.84
S. CORNING VILL	2	45,286	325.36		0.00	325.36
CORNING TOWN	2	13,500	67.45		0.00	67.45
DANSVILLE	1	14,517	68.54	14,517	120.86	189.39
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN	6	1,292,000	5,043.21	1,292,000	5,670.19	10,713.40
FREMONT			0.00		0.00	0.00
GREENWOOD	3	325,215	1,318.44	325,215	1,479.30	2,797.73
HARTSVILLE			0.00		0.00	0.00
HORNBY			0.00		0.00	0.00
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL			0.00		0.00	0.00
N. HORNELL VILL			0.00		0.00	0.00
HORNELLVILLE TOV	2	158,323	856.90	158,323	564.83	1,421.73
HOWARD	1	12,500	98.27	12,500	72.48	170.75
JASPER			0.00		0.00	0.00
LINDLEY			0.00		0.00	0.00
PRATTSBURGH	1	6,000	39.08	6,000	36.24	75.32
PULTENEY	1	32,091	156.67		0.00	156.67
RATHBONE	2	10,525	80.59	10,525	74.00	154.59
THURSTON			0.00		0.00	0.00
TROUPSBURG			0.00		0.00	0.00
TUSCARORA			0.00		0.00	0.00
HAMMONDSPORT VILL			0.00		0.00	0.00
URBANA TOWN			0.00		0.00	0.00
WAYLAND VILL			0.00		0.00	0.00
WAYLAND TOWN			0.00		0.00	0.00
WAYNE	3	147,624	748.30	147,624	350.29	1,098.59
WEST UNION	1	18,250	113.93	18,250	108.68	222.61
WHEELER			0.00		0.00	0.00
WOODHULL	3	5,250	43.47	5,250	23.20	66.67
TOTALS	55	3,620,851	\$18,646.39	3,514,964	\$17,718.04	\$36,364.43

TAX IMPACT FOR THE VETERANS RATIO EXEMPT

FOR TAXES DUE 1/1/2026

(41113)

MUNICIPALITY	NO. OF EXEMPT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
COHOCTON VILL			0.00	0.00
COHOCTON TOWN	1	12,390	86.34	86.34
TROUPSBURG			0.00	0.00
TOTALS	1	12,390	\$86.34	\$86.34

TAX IMPACT FOR THE VETERANS PROPORTIONAL EXEMPTION

FOR TAXES DUE 1/1/2026

(41003)

MUNICIPALITY	NO. OF EXEMPT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
BRADFORD	1	108,688	168.32	168.32
CAMPBELL	18	2,000,136	13,209.68	13,209.68
PULTENEY	2	64,395	171.14	171.14
RATHBONE	1	10,819	76.07	76.07
HAMMONDSPORT VILL	3	25,364	53.87	53.87
URBANA TOWN	6	808,886	4,846.57	4,846.57
WAYLAND VILL	3	171,829	1,022.64	1,022.64
WAYLAND TOWN	7	472,832	4,053.24	4,053.24
WAYNE	4	539,186	1,279.40	1,279.40
TOTALS	45	4,202,135	\$24,880.92	\$24,712.60

SENIOR PARENT/GRANDPARENT HOUSING (4182_)

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
AVOCA			0.00	0	0.00	0.00
TUSCARORA	1	860	272.96	0	0.00	272.96
WHEELER			0.00	0	0.00	0.00
WOODHULL	1	38,600	319.62	0	0.00	319.62
TOTALS	2	39,460	\$592.59	0	\$0.00	\$592.59

TAX IMPACT FOR THE ELIGIBLE FUNDS VETERANS EXEMPTION

FOR TAXES DUE 1/1/2026

(4110_)

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY			0.00		0.00	0.00
HORNELL CITY	8	14,400	106.20	14,400	193.68	299.88
ADDISON VILL			0.00		0.00	0.00
ADDISON TOWN			0.00		0.00	0.00
AVOCA VILL	1	5,000	33.20	5,000	21.77	54.97
AVOCA TOWN	1	2,580	17.13	2,580	12.19	29.32
BATH VILL	3	11,550	77.38	11,550	17.88	95.26
SAVONA VILL			0.00		0.00	0.00
BATH TOWN			0.00		0.00	0.00
BRADFORD	2	11,000	41.65	6,000	39.63	81.28
CAMERON			0.00		0.00	0.00
CAMPBELL	18	42,920	346.43		0.00	346.43
CANISTEO VILL	7	15,000	119.22	15,000	56.17	175.40
CANISTEO TOWN	3	1,550	7.21	1,550	9.40	16.61
CATON			0.00		0.00	0.00
COHOCTON VILL			0.00		0.00	0.00
COHOCTON TOWN	1	400	4.51		0.00	4.51
RIVERSIDE VILL			0.00		0.00	0.00
S. CORNING VILL			0.00		0.00	0.00
CORNING TOWN			0.00		0.00	0.00
DANSVILLE	7		0.00	30,300	252.25	252.25
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN			0.00		0.00	0.00
FREMONT	9	15,000	54.58	30,790	207.20	261.78
GREENWOOD			0.00		0.00	0.00
HARTSVILLE			0.00		0.00	0.00
HORNBY	1	5,000	34.96	5,000	33.98	68.94
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL	1	5,000	31.44	5,000	13.88	45.31
N. HORNELL VILL	1	1,250	7.86	1,250	3.47	11.33
HORNELLSVILLE TOW	1	2,400	12.99	2,400	8.56	21.55
HOWARD			0.00		0.00	0.00
JASPER	9	20,129	1,406.17	20,129	2,691.96	4,098.13
LINDLEY	12	67,500	350.02	78,330	594.11	944.13
PRATTSBURGH			0.00		0.00	0.00
PULTENEY	2	6,000	29.29	0	0.00	29.29
RATHBONE	1	810	6.20	0	0.00	6.20
THURSTON	8	13,655	2,037.42	13,655	3,696.86	5,734.28
TROUPSBURG			0.00		0.00	0.00
TUSCARORA	3	5,330	1,691.75	5,330	882.81	2,574.56
HAMMONDSPORT VIL	1	980	6.12		0.00	6.12
URBANA TOWN	10	419,412	1,518.45	900	5.39	1,523.84
WAYLAND VILL	3	6,700	56.04		0.00	56.04
WAYLAND TOWN	6	19,250	132.30		0.00	132.30
WAYNE			0.00		0.00	0.00
WEST UNION			0.00		0.00	0.00
WHEELER	1	5,000	34.05	5,000	28.42	62.47
WOODHULL	1	2,000	16.56	2,000	8.84	25.40
TOTALS	121	699,816	\$8,179.15	256,164	\$8,778.45	\$16,957.60

TAX IMPACT FOR THE ALTERNATIVE VETERANS EXEMPTION

FOR TAXES DUE 1/1/2026 (4112_ & 4113_ & 4114_)

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY	309	8,288,425	52,271.67	8,288,425	89,286.78	141,558.45
HORNELL CITY	281	4,844,320	35,725.18	3,568,325	47,994.29	83,719.47
ADDISON VILL	69	1,892,310	12,248.73	1,490,600	4,781.07	17,029.80
ADDISON TOWN	38	1,090,747	7,060.30	782,855	2,514.73	9,575.03
AVOCA VILL	55	1,283,985	8,524.54	544,400	2,370.85	10,895.40
AVOCA TOWN	93	2,198,201	14,594.14	972,351	4,593.26	19,187.39
BATH VILL	240	6,124,478	41,033.87	6,124,478	9,480.39	50,514.27
SAVONA VILL	42	1,047,559	7,018.62	1,047,559	1,622.35	8,640.98
BATH TOWN	284	7,175,616	48,076.48	7,175,616	27,658.22	75,734.69
BRADFORD	48	1,133,220	4,291.10	470,250	3,105.72	7,396.82
CAMERON	50	845,639	5,853.78	434,188	3,044.45	8,898.23
CAMPBELL	151	3,383,296	27,308.48	1,316,204	4,357.94	31,666.42
CANISTEO VILL	118	2,311,163	18,369.44	1,448,075	5,423.03	23,792.47
CANISTEO TOWN	66	1,249,820	5,810.75	775,355	4,703.09	10,513.84
CATON	87	1,700,519	9,011.89	629,715	4,099.33	13,111.22
COHOCTON VILL	35	527,297	5,949.02	223,749	1,152.41	7,101.43
COHOCTON TOWN	92	1,542,578	17,403.53	646,687	4,506.33	21,909.86
RIVERSIDE VILL	18	416,610	2,993.19	296,970	552.93	3,546.12
S. CORNING VILL	43	866,390	6,224.69	675,760	1,258.20	7,482.90
CORNING TOWN	224	5,768,798	28,822.09	4,097,026	15,912.54	44,734.63
DANSVILLE	100	1,954,686	9,228.48	1,527,179	12,714.01	21,942.49
PAINTED POST VILL	49	1,423,400	9,273.44	1,423,400	2,601.27	11,874.71
ERWIN TOWN	212	5,573,386	21,755.22	5,573,386	24,459.88	46,215.10
FREMONT	46	1,164,836	4,238.49		0.00	4,238.49
GREENWOOD	51	1,122,733	4,551.61	922,314	4,195.30	8,746.92
HARTSVILLE	39	874,750	4,198.63	352,930	1,516.53	5,715.17
HORNBY	80	1,779,810	12,445.73	1,590,285	10,807.34	23,253.07
ALMOND VILL	5	129,550	444.41	51,790	143.89	588.30
ARKPORT VILL	35	703,440	4,422.89	303,650	842.73	5,265.62
N. HORNELL VILL	40	1,127,100	7,086.65	376,000	1,044.65	8,131.30
HORNELLSVILLE TOW	127	3,194,242	17,288.27	1,225,060	4,370.50	21,658.77
HOWARD	71	1,380,516	10,853.60	829,273	4,808.44	15,662.04
JASPER	35	44,291	3,094.09	31,056	4,153.28	7,247.37
LINDLEY	80	1,588,502	8,237.22		0.00	8,237.22
PRATTSBURGH	104	2,771,432	18,051.50	2,126,026	12,840.18	30,891.68
PULTENEY	60	1,414,545	6,905.97	817,189	2,171.77	9,077.74
RATHBONE	39	808,276	6,188.98	655,171	4,606.65	10,795.63
THURSTON	45	26,000	3,879.39	26,000	7,039.05	10,918.44
TROUPSBURG	29	728,025	3,598.85	529,833	2,046.73	5,645.59
TUSCARORA	49	21,531	6,833.96	9,380	1,553.62	8,387.57
HAMMONDSPORT VIL	35	1,111,145	6,937.37	773,145	1,641.93	8,579.30
URBANA TOWN	99	2,991,356	10,829.98	2,035,256	12,194.55	23,024.53
WAYLAND VILL	55	1,142,658	9,558.10	678,265	4,036.68	13,594.78
WAYLAND TOWN	88	1,927,020	13,244.23	1,055,854	9,051.06	22,295.29
WAYNE	77	1,939,393	9,830.74	1,231,912	2,923.12	12,753.85
WEST UNION	24	583,335	3,641.57	467,085	2,781.59	6,423.16
WHEELER	57	1,372,593	9,346.31	831,884	4,728.54	14,074.85
WOODHULL	72	1,131,862	9,372.26	940,545	4,155.56	13,527.82
TOTALS	4,146	93,721,384	\$593,929.42	67,392,456	\$381,846.77	\$975,776.19

TAX IMPACT FOR COLD WAR VETERANS EXEMPTION

(4115_, 4116_, & 4117_)

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY	56	773,200	4,876.25	1,075,474	11,585.51	16,461.76
HORNELL CITY	40	425,220	3,135.85	352,040	4,734.97	7,870.82
ADDISON VILL	24	203,765	1,318.95	160,230	513.93	1,832.88
ADDISON TOWN			0.00		0.00	0.00
AVOCA VILL	8	169,655	1,126.36	90,000	391.95	1,518.31
AVOCA TOWN	6	50,262	333.70	42,484	200.69	534.38
BATH VILL	31	426,673	2,858.70	239,058	370.05	3,228.75
SAVONA VILL	3	35,250	54.59	18,000	27.88	82.47
BATH TOWN	22	299,424	2,006.13	159,226	613.73	2,619.87
BRADFORD	3	36,000	136.32		0.00	136.32
CAMERON	7	106,150	734.80	106,150	744.31	1,479.11
CAMPBELL	42	474,719	3,831.72	474,719	1,571.79	5,403.51
CANISTEO VILL	5	43,800	348.13		0.00	348.13
CANISTEO TOWN	4	32,500	151.10		0.00	151.10
CATON	29	248,360	1,316.18	245,480	1,598.03	2,914.21
COHOCTON VILL	5	54,763	617.84	54,763	282.05	899.90
COHOCTON TOWN	10	78,120	881.36	78,120	544.37	1,425.72
RIVERSIDE VILL	1	11,040	79.32		0.00	79.32
S. CORNING VILL	5	55,200	396.59		0.00	396.59
CORNING TOWN	27	349,375	1,745.55		0.00	1,745.55
DANSVILLE	12	131,875	622.61		0.00	622.61
PAINTED POST VI	4	48,000	312.72	48,000	87.72	400.44
ERWIN TOWN	27	351,250	1,371.07	351,250	1,541.53	2,912.60
FREMONT	18	293,692	1,068.66		0.00	1,068.66
GREENWOOD	8	81,896	332.01	81,896	372.52	704.53
HARTSVILLE	7	91,943	441.31		0.00	441.31
HORNBY	5	57,900	404.88	57,900	393.48	798.36
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL	4	46,665	293.41	46,665	129.51	422.92
N. HORNELL VILL	6	156,000	980.85	156,000	433.42	1,414.27
HORNELLVILLE	17	295,000	1,596.64	295,000	1,052.44	2,649.07
HOWARD	14	145,956	1,147.50	145,956	846.31	1,993.81
JASPER			0.00		0.00	0.00
LINDLEY	6	53,280	276.28		0.00	276.28
PRATTSBURGH	14	218,080	1,420.45		0.00	1,420.45
PULTENEY	11	138,445	675.90	95,725	254.40	930.30
RATHBONE	14	86,594	663.05	34,180	240.33	903.38
THURSTON	12	3,639	542.96	3,639	985.20	1,528.16
TROUPSBURG	2	24,000	118.64	24,000	92.71	211.35
TUSCARORA	9	2,250	714.15	2,250	372.67	1,086.82
HAMMONDSPORT	2	24,000	149.84	24,000	50.97	200.81
URBANA TOWN	19	322,170	1,166.39	322,170	1,930.33	3,096.72
WAYLAND VILL	9	111,280	930.83		0.00	930.83
WAYLAND TOWN	11	130,255	895.23		0.00	895.23
WAYNE	8	101,185	512.90		0.00	512.90
WEST UNION	3	22,332	139.41	22,332	132.99	272.40
WHEELER	13	177,221	1,206.74	142,382	809.32	2,016.06
WOODHULL	5	48,600	402.43	48,600	214.73	617.15
TOTALS	588	7,036,984	\$44,336.34	4,997,689	\$33,119.81	\$77,456.15

TAX IMPACT FOR VOLUNTEER FIRE & AMBULANCE (4166_)

RPTL 466-A

FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY			0.00		0.00	0.00
HORNELL CITY			0.00		0.00	0.00
ADDISON VILL			0.00		0.00	0.00
ADDISON TOWN			0.00		0.00	0.00
AVOCA VILL	3		0.00	9,000	39.19	39.19
AVOCA TOWN	4		0.00	12,000	56.69	56.69
BATH VILL	4		0.00	12,000	18.58	18.58
SAVONA VILL			0.00		0.00	0.00
BATH TOWN	7		0.00	21,000	80.94	80.94
BRADFORD	2		0.00	6,000	39.63	39.63
CAMERON	7		0.00	21,000	147.25	147.25
CAMPBELL			0.00		0.00	0.00
CANISTEO VILL	1		0.00	2,550	9.55	9.55
CANISTEO TOWN			0.00		0.00	0.00
CATON	7		0.00	15,120	98.43	98.43
COHOCTON VILL			0.00		0.00	0.00
COHOCTON TOWN	6		0.00	11,340	79.02	79.02
RIVERSIDE VILL			0.00		0.00	0.00
S. CORNING VILL			0.00		0.00	0.00
CORNING TOWN			0.00		0.00	0.00
DANSVILLE			0.00		0.00	0.00
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN			0.00		0.00	0.00
FREMONT	7		0.00	21,000	141.32	141.32
GREENWOOD	4		0.00	11,340	51.58	51.58
HARTSVILLE			0.00		0.00	0.00
HORNBY			0.00		0.00	0.00
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL			0.00		0.00	0.00
N. HORNELL VILL			0.00		0.00	0.00
HORNELLVILLE	1		0.00	3,000	10.70	10.70
HOWARD	3		0.00	7,650	44.36	44.36
JASPER			0.00		0.00	0.00
LINDLEY			0.00		0.00	0.00
PRATTSBURGH			0.00		0.00	0.00
PULTENEY			0.00		0.00	0.00
RATHBONE			0.00		0.00	0.00
THURSTON			0.00		0.00	0.00
TROUPSBURG	1		0.00	3,000	11.59	11.59
TUSCARORA	1		0.00	62	10.27	10.27
HAMMONDSPORT VILL			0.00		0.00	0.00
URBANA TOWN			0.00		0.00	0.00
WAYLAND VILL	19		0.00	46,740	278.17	278.17
WAYLAND TOWN	21		0.00	51,660	442.84	442.84
WAYNE	2		0.00	5,100	12.10	12.10
WEST UNION			0.00		0.00	0.00
WHEELER	3		0.00	9,000	51.16	51.16
WOODHULL	1		0.00	2,430	10.74	10.74
TOTALS	104	0	\$0.00	270,992	\$1,634.10	\$1,634.10

TAX IMPACT FOR VOLUNTEER FIRE EXEMPTIONS RPTL 466-a
(41631, 41632, & 41633)
 FOR TAXES DUE 1/1/2026

MUNICIPALITY	NO. OF EXEMPT	COUNTY EXEMPTION	COUNTY IMPACT	CITY/TOWN EXEMPTION	CITY/TOWN IMPACT	TOTAL TAX IMPACT
CORNING CITY			0.00		0.00	0.00
HORNELL CITY			0.00		0.00	0.00
ADDISON VILL			0.00		0.00	0.00
ADDISON TOWN			0.00		0.00	0.00
AVOCA VILL	3	28,180	187.09		0.00	187.09
AVOCA TOWN	4	40,228	267.08		0.00	267.08
BATH VILL	4	47,550	318.58		0.00	318.58
SAVONA VILL			0.00		0.00	0.00
BATH TOWN	7	109,210	731.70		0.00	731.70
BRADFORD	2	39,050	147.87		0.00	147.87
CAMERON	7	70,501	488.03		0.00	488.03
CAMPBELL	4	25,450	205.42	8,060	26.69	232.11
CANISTEO VILL	1	11,500	91.40		0.00	91.40
CANISTEO TOWN			0.00		0.00	0.00
CATON	7	69,218	366.82		0.00	366.82
COHOCTON VILL			0.00		0.00	0.00
COHOCTON TOV	6	47,537	536.32		0.00	536.32
RIVERSIDE VILL			0.00		0.00	0.00
S. CORNING VIL	3	33,340	239.54	33,340	62.08	301.61
CORNING TOWN	10	146,910	733.99	146,910	570.59	1,304.58
DANSVILLE	4	40,290	190.22		0.00	190.22
PAINTED POST VILL			0.00		0.00	0.00
ERWIN TOWN	21	198,710	775.65	198,710	872.08	1,647.72
FREMONT	7	99,523	362.13		0.00	362.13
GREENWOOD	4	52,430	212.55		0.00	212.55
HARTSVILLE			0.00		0.00	0.00
HORNBY			0.00		0.00	0.00
ALMOND VILL			0.00		0.00	0.00
ARKPORT VILL			0.00		0.00	0.00
N. HORNELL VILL			0.00		0.00	0.00
HORNELLVILLE	1	8,100	43.84		0.00	43.84
HOWARD	3	28,085	220.80		0.00	220.80
JASPER	1	680	47.50		0.00	47.50
LINDLEY	3	46,951	243.47		0.00	243.47
PRATTSBURGH	2	33,100	215.59	33,100	199.91	415.50
PULTENEY	12	222,534	1,086.44	222,534	591.41	1,677.85
RATHBONE			0.00		0.00	0.00
THURSTON			0.00		0.00	0.00
TROUPSBURG	1	4,940	24.42		0.00	24.42
TUSCARORA	1	235	74.59		0.00	74.59
HAMMONDSPOF	4	80,615	503.32	80,615	171.20	674.52
URBANA TOWN	2	67,420	244.09	67,420	403.96	648.05
WAYLAND VILL	19	176,060	1,472.71		0.00	1,472.71
WAYLAND TOWI	21	299,717	2,059.93		0.00	2,059.93
WAYNE	3	61,410	311.29	15,160	35.97	347.26
WEST UNION			0.00		0.00	0.00
WHEELER	3	61,814	420.91		0.00	420.91
WOODHULL	2	15,345	127.06	8,135	35.94	163.01
TOTALS	172	2,166,633	\$12,950.34	813,984	\$2,969.82	\$15,920.16

**STATE OF NEW YORK
STATE BOARD OF REAL PROPERTY SERVICES**

2025 AGRICULTURAL CEILINGS

Agricultural Assessment Values Per Acre For Agricultural Land Exemption
For Computing Agricultural Assessments
For Computing City and Town Assessment Rolls in 2024
And For Village Assessment Rolls Completed in 2025

Mineral Soil Group		2025 Value	% of change from prior	2024 Value
1	A	1267	2.0%	1242
1	B	1128	2.1%	1105
2	A	1128	2.1%	1105
2	B	1001	2.0%	981
3	A	1001	2.0%	981
3	B	862	2.0%	845
4	A	862	2.0%	845
4	B	735	2.1%	720
5	A	735	2.1%	720
5	B	595	1.9%	584
6	A	595	1.9%	584
6	B	469	2.0%	460
7		469	2.0%	460
8		329	1.9%	323
9		203	2.0%	199
10		63	1.6%	62
Organic Soil Group	A	2534	2.0%	2484
	B	1647	2.0%	1615
muck	C	1394	2.0%	1366
	D	887	2.1%	869
Aquaculture		1267	2.0%	1242
Farm Woodland		469	2.0%	460

.o/Exemptions/AG LAND ASSESSMENTS/ag land assessment.XLS

STAR CEILINGS 2024

2025

08/22/2025

O:office annual report/star ceilings		81,400			30,000			84,000			30,000 (R)		(R)	
SWIS	MUNICIPALITY	Final ER 7/1/24	Enh STAR	BASIC STAR	LOA	Final ER 7/1/25	Enh STAR	BASIC STAR	Recert Ceiling Enh	Recert Ceiling Basic	2025 change IN LEVEL	2025 SP ER		
4603	CORNING CITY	100.00	84,000	30,000	99.00	99.00	86,100	30,000			1.0100			
4606	HORNELL CITY	91.00	79,800	28,500	85.00	85.00	78,350	27,300			7.0600			
4620	ADDISON	100.00	84,000	30,000	98.00	98.00	86,100	30,000			0.9979			
4622	AVOCA	100.00	84,000	30,000	96.00	96.00	86,100	30,380			0.9994			
4624	BATH	100.00	84,000	30,000	95.00	95.00	86,100	30,000			1.0056			
4626	BRADFORD	100.00	84,000	30,000	100.00	100.00	86,100	30,000			0.9983			
4628	CAMERON	100.00	84,000	30,000	91.00	91.00	86,100	30,000			0.9961			
4630	CAMPBELL	87.50	75,600	27,000	78.00	78.00	75,340	26,250			0.9988			
4632	CANISTEO	85.00	80,640	28,800	80.00	80.00	73,190	25,630			0.9958			
4634	CATON	72.00	64,680	23,100	68.00	68.00	61,990	21,600			0.9989			
4636	COHOCTON	63.00	55,440	19,800	56.00	56.00	54,240	18,900			1.0007			
4638	CORNING TOWN	92.00	80,640	28,800	87.00	87.00	79,210	27,600			1.0001			
4640	DANSVILLE	85.00	79,800	28,500	80.00	80.00	73,190	25,500			0.9999			
4642	ERWIN	100.00	84,000	30,000	95.00	95.00	86,100	30,000			0.9996			
4644	FREMONT	100.00	90,600	33,390	99.50	99.50	86,100	30,000			1.0019			
4646	GREENWOOD	94.50	83,000	29,880	89.50	89.50	81,360	28,350			0.9924			
4648	HARTSVILLE	100.00	84,000	30,000	98.00	98.00	86,100	30,000			1.0004			
4650	HORNBY	96.50	81,480	29,100	89.25	89.25	83,090	28,950			1.0003			
4652	HORNELLSVILLE	89.00	80,640	28,800	100.00	100.00	86,100	30,000	107,670	37,520	1.4048			
4654	HOWARD	85.00	79,800	28,500	80.00	80.00	73,190	25,500			0.9970			
4656	JASPER	5.14	3,780	1,380	5.25	5.25	4,430	1,540	4,650	1,620	1.0503			
4658	LINDLEY	74.00	64,680	23,100	70.00	70.00	63,710	22,200			1.0038			
4660	PRATTSBURGH	100.00	84,000	30,000	97.00	97.00	89,500	31,970			1.0029			
4662	PULTENEY	89.00	79,800	28,500	76.00	76.00	76,630	26,700			1.0007			
4664	RATHBONE	89.00	74,760	26,700	82.00	82.00	76,630	26,700			1.0013			
4666	THURSTON	2.66	2,230	800	2.45	2.45	2,290	800			1.0004			
4668	TROUPSBURG	100.00	84,000	30,000	100.00	100.00	93,780	33,490			0.9971			
4670	TUSCARORA	2.08	1,890	690	1.97	1.97	1,790	620			0.9960			
4672	URBANA	74.00	69,720	24,900	100.00	100.00	86,100	30,000	104,830	36,530	1.6453			
4674	WAYLAND	82.00	76,440	27,300	75.00	75.00	70,600	24,600			1.0005			
4676	WAYNE	85.00	77,280	27,600	73.00	73.00	73,190	25,500			1.0013			
4678	WEST UNION	100.00	84,000	30,000	100.00	100.00	86,100	30,240			0.9955			
4680	WHEELER	100.00	84,000	30,000	93.00	93.00	86,100	30,580			0.9996			
4682	WOODHULL	81.00	72,240	25,800	75.00	75.00	69,740	24,300			0.9992			

Maximum STAR Tax Savings

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Maximum STAR **credit** savings cannot exceed more than 2% of the prior year maximum savings

Effective in 2020, the maximum STAR **exemption** savings can be the ACTUAL previous year's savings or the amount calculated by ORPTS, whichever is less.

The 2025-2026 maximum savings per exemption amounts below are the 2024-2025 ACTUAL savings amounts or the 2024-2025 maximum amount calculated by ORPTS.

For additional information comparing exemption and credit savings go to: <https://www.tax.ny.gov/pit/property/star/comparison>

Within each municipality, the maximum savings may vary by school district and/or class.*

School District's Maximum 2025-2026 STAR Exemption Savings

Steuben County 2025-2026 School Levy Year (by municipality)

Municipality	School District	Class*	Basic	Enhanced
City of Corning	Corning-Painted Post	-	\$604	\$1,606
City of Hornell	Hornell	-	\$450	\$1,115
Town of Addison	Addison	-	\$390	\$1,091
Town of Addison	Campbell-Savona	-	\$424	\$1,170
Town of Avoca	Avoca	-	\$297	\$808
Town of Avoca	Bath	-	\$445	\$992
Town of Avoca	Wayland-Cohocton	-	\$432	\$1,054
Town of Bath	Avoca	-	\$261	\$732
Town of Bath	Bath	-	\$420	\$1,120
Town of Bath	Bradford	-	\$344	\$963
Town of Bath	Campbell-Savona	-	\$424	\$1,170
Town of Bath	Canisteo-Greenwood	-	\$359	\$1,005
Town of Bath	Hammondsport	-	\$226	\$634
Town of Bradford	Bradford	-	\$386	\$1,010
Town of Bradford	Campbell-Savona	-	\$463	\$1,134
Town of Bradford	Corning-Painted Post	-	\$653	\$1,549
Town of Cameron	Addison	-	\$390	\$1,092
Town of Cameron	Bath	-	\$420	\$1,023
Town of Cameron	Campbell-Savona	-	\$424	\$1,170
Town of Cameron	Jasper-Troupsburg	-	\$307	\$860
Town of Campbell	Campbell-Savona	-	\$436	\$1,147
Town of Campbell	Corning-Painted Post	-	\$627	\$1,615
Town of Canisteo	Addison	-	\$417	\$1,132
Town of Canisteo	Canisteo-Greenwood	-	\$390	\$1,059
Town of Canisteo	Jasper-Troupsburg	-	\$339	\$901
Town of Caton	Corning-Painted Post	-	\$652	\$1,606
Town of Caton	Elmira	-	\$493	\$1,330
Town of Cohocton	Avoca	-	\$274	\$767
Town of Cohocton	Naples	-	\$389	\$968
Town of Cohocton	Wayland-Cohocton	-	\$397	\$1,052
Town of Corning	Corning-Painted Post	-	\$636	\$1,588
Town of Dansville	Arkport	-	\$544	\$1,372
Town of Dansville	Canaseraga	-	\$513	\$1,237
Town of Dansville	Dansville	-	\$416	\$1,039
Town of Dansville	Wayland-Cohocton	-	\$417	\$1,054
Town of Erwin	Addison	-	\$416	\$1,159
Town of Erwin	Campbell-Savona	-	\$452	\$1,147
Town of Erwin	Corning-Painted Post	-	\$650	\$1,606
Town of Fremont	Arkport	-	\$545	\$1,356
Town of Fremont	Avoca	-	\$291	\$789

Municipality	School District	Class*	Basic	Enhanced
Town of Fremont	Hornell	-	\$480	\$1,117
Town of Fremont	Wayland-Cohocton	-	\$422	\$1,050
Town of Greenwood	Andover	-	\$634	\$1,531
Town of Greenwood	Canisteo-Greenwood	-	\$378	\$1,050
Town of Hartsville	Alfred-Almond	-	\$556	\$1,524
Town of Hartsville	Canisteo-Greenwood	-	\$394	\$1,076
Town of Hornby	Corning-Painted Post	-	\$613	\$1,607
Town of Hornellsville	Alfred-Almond	-	\$546	\$1,496
Town of Hornellsville	Arkport	-	\$527	\$1,348
Town of Hornellsville	Canisteo-Greenwood	-	\$382	\$1,038
Town of Hornellsville	Hornell	-	\$456	\$1,115
Town of Howard	Avoca	-	\$292	\$792
Town of Howard	Bath	-	NO TAXABLE PROPERTY	
Town of Howard	Canisteo-Greenwood	-	\$394	\$1,070
Town of Howard	Hornell	-	\$471	\$1,115
Town of Jasper	Canisteo-Greenwood	-	\$351	\$959
Town of Jasper	Jasper-Troupsburg	-	\$301	\$820
Town of Lindley	Addison	-	\$406	\$1,136
Town of Lindley	Corning-Painted Post	-	\$634	\$1,610
Town of Prattsburgh	Avoca	-	\$313	\$792
Town of Prattsburgh	Naples	-	\$444	\$998
Town of Prattsburgh	Prattsburgh	-	\$332	\$884
Town of Prattsburgh	Wayland-Cohocton	-	\$437	\$1,054
Town of Pulteney	Hammondsport	-	\$242	\$654
Town of Pulteney	Penn Yan	-	\$244	\$665
Town of Pulteney	Prattsburgh	-	\$296	\$830
Town of Rathbone	Addison	-	\$390	\$1,091
Town of Rathbone	Jasper-Troupsburg	-	\$307	\$860
Town of Thurston	Addison	-	\$391	\$1,089
Town of Thurston	Bath	-	\$421	\$990
Town of Thurston	Campbell-Savona	-	\$425	\$1,146
Town of Troupsburg	Addison	-	\$434	\$1,146
Town of Troupsburg	Canisteo-Greenwood	-	NO TAXABLE PROPERTY	
Town of Troupsburg	Jasper-Troupsburg	-	\$352	\$893
Town of Tuscarora	Addison	-	\$431	\$1,100
Town of Urbana	Bath	-	\$445	\$992
Town of Urbana	Bradford	-	\$386	\$1,048
Town of Urbana	Hammondsport	-	\$254	\$654
Town of Urbana	Prattsburgh	-	\$311	\$872
Town of Wayland	Dansville	-	\$439	\$1,077
Town of Wayland	Wayland-Cohocton	-	\$421	\$1,067
Town of Wayne	Bradford	-	\$372	\$1,010
Town of Wayne	Hammondsport	-	\$245	\$658
Town of West Union	Canisteo-Greenwood	-	\$395	\$1,062
Town of West Union	Whitesville	-	\$312	\$846
Town of Wheeler	Avoca	-	\$299	\$799
Town of Wheeler	Bath	-	\$434	\$992
Town of Wheeler	Hammondsport	-	\$257	\$654
Town of Wheeler	Prattsburgh	-	\$318	\$890
Town of Woodhull	Addison	-	\$414	\$1,159
Town of Woodhull	Jasper-Troupsburg	-	\$326	\$910

*Class refers only to school districts that exercise the homestead/non-homestead tax option.

OFFICE OF COUNSEL

Summary of 2025 Real Property Tax Legislation

This publication summarizes noteworthy 2025 legislation related to real property tax administration. These descriptions are intended only as a source of general information about the key elements of the new laws. For a more complete and authoritative account of what these new laws do, the best resource is, of course, the laws themselves. As used herein, “RPTL” means the Real Property Tax Law and “Tax Department” means the Department of Taxation and Finance.

EXEMPTION ADMINISTRATION

Agricultural assessments; Cannabis as a crop

- Chapter 2 (A.417) • Agriculture and Markets Law § 301(2)(m)

Chapter 2 makes a technical amendment to legislation enacted in 2024 (Chapter 605) that expanded the definition of crops for purposes of the agricultural assessment program to include cannabis. The technical amendment made by Chapter 2 clarifies that for cannabis to qualify as a crop for this purpose, it must be cultivated in accordance with the Cannabis Law.

Climate change property tax relief act

- Chapter 95 (S.821) • L.2024, c.673; RPTL § 467-n

Chapter 95 authorizes a local option tax exemption for certain properties affected by major or local disasters occurring on or after January 1, 2020. To be eligible, the property generally must be an owner-occupied residential property with no more than three dwelling units, or a small business. The exemption amount depends on the amount of property damage, as demonstrated by documentation submitted by the applicant. Eligible property will be exempt on the impacted assessment roll and up to four subsequent rolls, depending on local option. This exemption program replaces the tax abatement program enacted by Chapter 673 of 2024.

Housing; Low-income transferees

- Chapter 432 (A.355-c) • RPTL § 457-a

Chapter 432 generally authorizes a local option exemption for property transferred from a nonprofit housing organization, community land trust, or land bank to a low-income household. The exemption percentage would be between 25% and 75%, as determined by the municipality.

Housing; Residential redevelopment inhibited property

- Chapter 434 (A.6770) • RPTL § 485-r

Chapter 434 generally encourages the investment in, and rehabilitation of, dilapidated owner-occupied one, two, three and four family homes by granting a local option tax exemption based on the amount invested into the property. If a city, town or village should opt to offer the exemption, the county or school district in which it is located may do so as well.

Housing Finance Agency

- Chapter 170 (A.8571) • RPTL § 421-d

Chapter 170 extends certain statutory authorizations relating to the New York State Housing Finance Agency and increases its bonding authority. One of the statutes that was extended is

the exemption authorized by RPTL § 421-d for the construction of multiple dwellings financed by the HFA. That statute had been set to sunset on July 23, 2025, but this legislation keeps it (and the other HFA-related statutes) in effect until July 23, 2027.

Military service members on active duty in combat zones

□ Chapter 677 (S.2068-a) • RPTL § 458-d

Chapter 677 authorizes an exemption for residential property owned by a member of the United States Armed Forces, National Guard or New York Naval Militia who “at any time during the taxable year performed active duty in the armed forces in a combat zone.” To be eligible, the servicemember must have been assigned to a military duty station that “places” their residence within New York State. In a municipality that has opted to offer this exemption, the assessment of an eligible service member’s “qualifying residential real property” would be reduced by 25% or \$20,000 in full value terms, whichever is less, unless the municipality has opted to set a lower cap. The exemption does not apply to school taxes. Upon signing this measure into law, the Governor issued an Approval Message (# 58), a copy of which appears below.

Senior citizens; income limits

□ Chapter 581 (A.3698-a) • RPTL § 467(1)(b)(4)

Chapter 581 gives municipalities the option to increase the exemption percentages for recipients of the Senior Citizens Exemption whose incomes are below the upper limit. This effectively supplements the existing “sliding scale” options in a manner that benefits lower-income seniors. The added exemption options would be tied to the locally-set maximum income eligibility income for the 50% exemption; with a 50% exemption for seniors with incomes between M and M minus \$1000, a 55% exemption for seniors with incomes between M minus \$1000 and M minus \$2000, a 60% exemption for seniors with incomes between M minus \$2000 and M minus \$3,000, and a 65% exemption for seniors with incomes more than \$3000 below M. Thus, in a municipality that has set \$50,000 as the upper limit for the 50% exemption, the following tiers could be added to the local exemption schedule:

Income	Exemption Pct
Less than \$50,000 but more than \$49,000	50%
Less than \$49,000 but more than \$48,000	55%
Less than \$48,000 but more than \$47,000	60%
Less than \$47,000	65%

It should be noted that this new option that was added by Chapter 581 applies only to the Senior Citizens Exemption. It does not apply to other income-based exemptions, such as the exemption for persons with disabilities (RPTL § 459-c).

STAR program

□ Chapter 59 (A.3009-c), Part O • RPTL § 425; Tax Law § 606(eee)

Chapter 59, Part O, generally simplifies the income and age eligibility requirements for the STAR exemption and STAR credit programs. Most notably, it provides that:

1. Age: To be eligible for Enhanced STAR, only one of the resident owners must be age 65 or older; it is no longer necessary for all of them to be age 65 or older.
2. Nonresident owners: The income of nonresident owners is no longer considered when determining eligibility for Enhanced STAR.

3. Income worksheets: Low-income property owners who are not required to file income tax returns do not need to file income worksheets with ORPTS if they qualified for the exemption based on their worksheets for three consecutive years,
4. Changing Basic exemptions to Enhanced: If ORPTS advises an assessor that a Basic STAR exemption recipient meets the age or income requirements for Enhanced STAR, the assessor shall change that exemption to Enhanced without an application.

These changes generally take effect in 2026, although the modification of the income worksheet requirement (item # 3 above) has been in effect since May 9, 2025.

Surviving spouses of police officers killed in the line of duty

Chapter 670 (S.683-a) • RPTL § 471

Chapter 670 authorizes counties, cities, towns and villages to offer an exemption to the surviving spouses of police officers who were killed in the line of duty. The exemption would reduce the taxable assessed value of their primary residences by 50%, unless the municipality opted to set a lesser reduction. Upon signing this measure into law, the Governor issued an Approval Message (# 51), a copy of which appears below.

Veterans, alternative; Space Force

Chapter 611 (A.291-a) • RPTL § 458-a(1)(e)

Chapter 611 amends various laws to clarify that members of the Space Force are to be considered members of the Armed Forces or veterans. As such, they are eligible for benefits that are generally available under New York State law to members of the Armed Forces or veterans. One of its provisions (i.e., § 12) specifies that former members of the Space Force are to be considered veterans for purposes of the Alternative Veterans Exemption and may receive that exemption if otherwise qualified.

Veterans, alternative; Seriously disabled veterans

Chapter 672 (S.1183) • RPTL § 458-a(11)

Chapter 672 provides that the primary residence of a veteran who has a 100% service-connected disability may be made fully exempt from taxation, special district charges, assessments and special ad valorem levies, at local option. The key eligibility requirements of this exemption may be summarized as follows:

1. The veteran's discharge or release must have been honorable, unless the requirements of the Restoration of Honor Act (L.2019, c.490) have been met.
2. The veteran's disability must have had the following consequences:
 - a. The veteran must be considered permanently and totally disabled as a result of military service;
 - b. The veteran must be rated 100% disabled by the United States Department of Veterans Affairs (USDVA);
 - c. The veteran must be rated by USDVA as individually unemployable; and
 - d. The veteran must either be eligible for pecuniary assistance from the United States government, or must have received pecuniary assistance from the United States government and applied such assistance toward the acquisition or modification of a suitable housing unit with special features or movable facilities made necessary by the nature of the veterans' disability.
3. The veteran must meet the eligibility requirements otherwise applicable to veterans under the Alternative Veterans Exemption (RPTL § 458-a).

Upon signing this measure into law, the Governor issued an Approval Message (# 53), a copy of which appears below.

Volunteer firefighters and ambulance workers; Pre-existing laws continued

□ Chapter 244 (A.8657) • L.2022, c.670; RPTL §§ 466-a through 466-k

Chapter 244 delays the repeal of numerous laws that authorize local option exemptions for volunteer firefighters and ambulance workers in specific counties (namely, RPTL §§ 466-a to 466-k). Those laws had been scheduled to sunset on December 9, 2025, to allow a three-year transition period to the Statewide local option exemption for such volunteers authorized by RPTL § 466-a, as enacted by L.2022, Chap. 670. By virtue of Chapter 244, those county-specific exemption statutes are now scheduled to remain in effect through December 9, 2028.

Volunteer firefighters and ambulance workers; Surviving spouses, trusts and co-ops

□ Chapter 592 (S.688-a) • RPTL § 466-a

Chapter 592 broadens the Statewide exemption for volunteer firefighters and ambulance workers in several respects, namely:

1. It provides that if the property owner is a surviving spouse of a volunteer firefighter or ambulance worker who was killed in the line of duty, the surviving spouse may:
 - a. receive an exemption of up to 50% of the assessed value of the property, depending on local option;
 - b. receive the exemption if their deceased spouse had between two and five years of service as a qualifying volunteer, depending on local option, and
 - c. retain the exemption if they remarry.
2. It provides that the surviving spouse of a deceased volunteer who was not killed in the line of duty may retain the exemption if they remarry.
3. It extends eligibility for the exemption to trust beneficiaries and, at local option, to residents of cooperative apartments.

Retroactive exemptions for specific properties

In certain assessing units, the assessor has been authorized to accept an exemption application after taxable status date for a specific parcel owned by a named nonprofit or governmental entity that either acquired the parcel after taxable status date or acquired title but failed to apply for the exemption by taxable status date. Upon signing two of these measures (specifically, Chapters 658 and 687), the Governor issued Approval Messages (## 39 and 66, set forth below) indicating that technical amendments will be forthcoming.

TAX COLLECTION AND ENFORCEMENT

Tax bills; Installment payments

□ Chapter 73 (S.741) • L.2024, c.373; RPTL §§ 922(1)(a)(xv), 974(2), 1338(2)

Chapter 73 provides that in any jurisdiction where installment payments are accepted, the tax bills shall specify the dates by which installments must be paid to avoid interest and penalties. This legislation amends similar legislation that was enacted in 2024 (Chapter 373) but that only applied to installment programs authorized by RPTL Articles 9 and 13.

MISCELLANEOUS

Solar and wind energy systems; Valuation methodology

□ Chapter 575 (S.8012) • RPTL § 575-b

Chapter 575 provides that, for purposes of the Tax Department's solar and wind appraisal model, revenue from federal investment and production tax credits and state environmental values, including renewable energy credits, may not be included as revenue. It also provides

that host community benefit payments, decommissioning expenses, and community solar subscriber management costs shall be included as expenses in the Department's appraisal model.

Manufactured homes; Certificates of title

□ Chapter 636 (S.7120) • Real Property Law Article 9-E

Chapter 636 establishes a process for converting manufactured homes to real property, primarily to allow manufactured homes to be financed with a mortgage. The new law generally provides that if a manufactured home has been affixed to a permanent foundation, the owner may choose to surrender the certificate of title and record an "affidavit of affixation" with the County Clerk. The manufactured home would then be deemed to be real property and would be governed by the laws that apply to real property. It should be noted that Chapter 636 does not amend or override the provisions of RPTL § 102(12)(g) that define mobile homes as real property for purposes of the RPTL. As a result, a manufactured home that meets the criteria specified in RPTL § 102(12)(g) should be assessed and taxed as real property without regard to whether an affidavit of affixation has been recorded.

Legislation of local interest

Enactments that are primarily of local interest include the following:

- In Rockland County:
 - An exemption has been authorized for active auxiliary Rockland County police offices by RPTL § 465 (Chap. 607; S.6977).
 - The formula for determining current base proportions for 2025 in the Towns of Orangetown, Clarkstown and Haverstraw has been modified (Chaps. 158, 190 & 340; A.4390, A.4391 & A.5364).
- In Nassau and Suffolk Counties:
 - Exemption have been authorized for members of certain rescue squads by RPTL §§ 466-m and 466-n (Chaps. 84 & 85; S.781 & S.782). *[Note: These exemptions replace the exemptions authorized by L.2024, Chaps. 606 & 607.]*
 - The Town of Southampton Homestead Exemption has been modified (Chap.90; S.803). *[Note: This exemption was originally enacted by L.2024, Chap. 645].*
 - The formula for determining current base proportions in Nassau County and in the approved assessing units in Nassau and Suffolk counties has been modified for another year (Chap. 241; A.8568).
- In New York City:
 - The tax abatement for childcare centers has been increased, and the application deadline has been extended (Chap. 609; S.7685).
 - The minimum tax due from a mutual redevelopment company has been reduced (Chap. 430; A.8651-a).
 - The formula for determining current base proportions has been modified for another year (Chap. 487; S.7980).

GOVERNORS' APPROVAL MESSAGES

APPROVAL MEMORANDUM - No. 39 Chapter 658

MEMORANDUM filed with Assembly Bill Number 6657, entitled:

"AN ACT in relation to authorizing the Thiells-Roseville Fire District to file an application for exemption from school taxes and real property taxes"

APPROVED

This bill would authorize the Thiells-Roseville Fire District to file an application for exemption from school taxes and real property taxes.

This bill as originally drafted requires a technical fix due to the unique legal status of the Thiells-Roseville Fire District, which operates within a special district. As such, it is covered under a different section of the Real Property Tax Law ("RPTL") than was initially referenced in the bill. The provisions governing special districts differ from those applicable in the municipal fire districts. The technical correction is necessary for the Thiells-Roseville Fire District to properly qualify for the tax exemption under the applicable section of the RPTL governing special districts.

The Legislature has agreed to this chapter amendment and, with these changes, I am pleased to sign this bill into law.

This bill is approved.

(signed) KATHY HOCHUL

APPROVAL MEMORANDUM - No. 51 Chapter 670

MEMORANDUM filed with Senate Bill Number 683-A, entitled:

"AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for surviving spouses of police officers killed in the line of duty"

APPROVED

This bill would establish a real property tax exemption for widows and widowers of police officers killed in the line of duty.

I fully support this bill, which seeks to ease the financial burden on surviving spouses by creating a real property tax exemption for widows and widowers of police officers killed in the line of duty. However, the bill required a technical fix to incorporate an application process that would enable assessors to properly identify qualifying properties owned and occupied as primary residences by surviving spouses of these police officers.

The Legislature has agreed to this chapter amendment and, with these changes, I am pleased to sign this bill into law.

This bill is approved.

(signed) KATHY HOCHUL

APPROVAL MEMORANDUM - No. 53 Chapter 672

MEMORANDUM filed with Senate Bill Number 1183, entitled:

"AN ACT to amend the real property tax law, in relation to establishing a real property tax exemption for veterans who have a one hundred percent service connected disability"

APPROVED

This bill would expand the Alternative Veterans Exemption Real Property Tax Law (RPTL) Section 458-a by authorizing counties, cities, towns, villages and school districts to provide, at local option, a real property tax exemption to veterans with a 100% service-connected disability.

Service-connected disabilities can render veteran's incapable of gainful employment and providing for their families. This bill created a local option tax exemption for seriously disabled veterans that duplicated an existing mandatory provision. This redundancy could cause confusion about what additional benefit the new provision would offer. As such, the bill required a chapter amendment to clarify the overlapping provisions and correct the flawed language.

The Legislature has agreed to this chapter amendment and, with these changes, I am pleased to sign this bill into law.

This bill is approved.

(signed) KATHY HOCHUL

APPROVAL MEMORANDUM - No. 58 Chapter 677

MEMORANDUM filed with Senate Bill Number 2068-A, entitled:

"AN ACT to amend the real property tax law, in relation to a real property tax exemption for property owned by certain persons performing active duty in a combat zone"

APPROVED

This bill would establish a property tax exemption for active-duty service members whose residential property is located within New York State and who served in a combat zone during the taxable year.

The Real Property Tax Law authorizes multiple exemptions for military veterans yet offers none specifically for active-duty service members. While this bill closely mirrored an existing exemption, it contained structural deficiencies requiring a revision. Consequently, the bill required a chapter amendment to ensure active-duty service members would not be disadvantaged in receiving such real property tax exemptions and localities would not face the difficult choice of selecting between which property tax exemption to offer.

The Legislature has agreed to this chapter amendment and, with these changes, I am pleased to sign this bill into law.

This bill is approved.

(signed) KATHY HOCHUL

APPROVAL MEMORANDUM - No. 66 Chapter 687

MEMORANDUM filed with Senate Bill Number 4043, entitled:

"AN ACT in relation to authorizing the Bedford Hills Fire District to file an application for exemption from school taxes and real property taxes"

APPROVED

This bill would authorize the Bedford Hills Fire District to file an application for retroactive exemption from school taxes and real property taxes for the 2022-2023 assessment roll.

This bill as originally drafted requires a technical fix due to the unique legal status of the Bedford Hills Fire District, which operates within a special district. As such, it is covered under a different section of the Real Property Tax Law ("RPTL") than was initially referenced in the bill. The provisions governing special districts differ from those applicable in the municipal fire districts. The technical correction is necessary for the Bedford Hills Fire District to properly qualify for the tax exemption under the applicable section of the RPTL governing special districts.

The Legislature has agreed to this chapter amendment and, with these changes, I am pleased to sign this bill into law.

This bill is approved.

(signed) KATHY HOCHUL

GOVERNORS' DISAPPROVAL MESSAGES

VETO MESSAGE - No. 121

TO THE ASSEMBLY:

I am returning herewith, without my approval, the following bill:

Assembly Bill Number 2177-A, entitled:

"AN ACT to amend the general municipal law, in relation to removing emergency medical services from the limit on real property tax levies by local governments"

NOT APPROVED

This bill would exclude the costs of Emergency Medical Services from the calculation of the limit upon municipal property tax levy increases imposed by the General Municipal Law.

The property tax cap, enacted in 2011, restricts the annual increase in local property tax levies by local governments and school districts to two percent or the rate of inflation, whichever is less. The tax cap has been effective in limiting local property tax growth, resulting in considerable savings for taxpayers. This bill, as written, could lead to substantially higher property taxes imposed on homeowners and businesses in communities throughout the state.

Therefore, I am constrained to veto this bill.

The bill is disapproved.

(signed) KATHY HOCHUL

CHAPTER INDEX

Chap	Pt	Bill No	Subject	Page
2		A.417	Cannabis as a crop (amds L.2024, c.605)	1
59	O	A.3009-c	STAR program simplification	2
73		S.741	Installment payments (amds L.2024, c.373)	4
84		S.781	Southampton Ocean Rescue Squad (amds. L.2024, c.606)	5
85		S.782	East Hampton Vol. Ocean Rescue & Aux. Squad (amds. L.2024, c.607)	5
90		S.803	Southampton Homestead Exemption (amds. L.2024, c.645)	5
95		S.821	Climate Change Tax Relief Act (amds. L.2024, c.673)	1
158		A.4390	Orangetown current base proportions	5
170		A.8571	Housing Finance Agency exemption extender	1
190		A.4391	Clarkstown current base proportions	5
241		A.8568	Nassau/Suffolk current base proportions	5
244		A.8657	Volunteer firefighter & ambulance worker exemptions in certain counties	4
340		A.5364	Haverstraw current base proportions	5
430		A.8651-a	Mutual redevelopment company tax payment obligations	5
432		A.355-c	Residential property transferred to low-income households	1
434		A.6770	Residential redevelopment inhibited property exemption	1
487		S.7980	NYC current base proportions	5
575		S.8012	Solar and wind valuation methodology	4
581		A.3698-a	Senior citizens exemption; lower-income owners	2
592		S.688-a	Volunteer firefighter & ambulance worker exemptions; Surviving spouses	4
607		S.6977	Rockland County volunteer auxiliary police officers	5
609		S.7685	NYC childcare center tax abatement	5
611		A.291-a	Alternative veterans exemption; Space Force	3
636		S.7120	Manufactured homes certificate of title	5
670		S.683-a	Surviving spouses of police officers killed in line of duty	3, 6
672		S.1183	Alternative veterans exemption & 100% disability	3, 7
677		S.2068-a	Active service exemption	2, 7

For the 2025 Legislative Status Chart, see <http://www.tax.ny.gov/research/property/legal/legis/25bills.htm>.

STEBEN COUNTY PAYMENT IN LIEU OF TAX AGREEMENTS

Agency	Municipality	Company	Pilot TS Date	Pilot Term	2025 Estimates	2025 Payments	2025 Payment Rec'd
SCIDA	Bath Town	BD Realty Holdings LLC	03/01/2018	02/28/2028	\$2,950.00	\$3,226.94	02/24/2025
SCIDA	Bath Town	BLW Properties LLC	03/01/2006	12/31/2031	\$19,750.00	\$19,423.81	03/18/2025
SCIDA	Bath Town	Louisiana Pacific Corporation	03/01/2024	02/28/2044	\$6,600.00		
SCIDA	Bath Town	NY Bath I LLC	03/01/2021	02/28/2041	\$8,800.00	\$8,930.00	03/18/2025
SCIDA	Bath Town, Bath Village, Campbell, Erwin, Painted Post, Savona	B & H Railroad	03/01/2002	12/31/2029	\$11,850.00	\$12,319.17	08/19/2025
SCIDA	Bath Town, Cameron, Canisteo Town	Arlington Storage	03/01/2011	12/31/2030	\$263,800.00	\$261,902.71	02/24/2025
HOUSING	Bath Village	Fairside Housing Development Fund Company	03/01/2003	02/28/2026	\$1,300.00		
HOUSING	Bath Village	Spring Meadow Apartments	03/01/1987	02/28/2037	\$9,100.00	\$11,918.22	01/26/2026
SCIDA	Bath Village	Clark Specialty Company Inc.	03/01/2021	02/28/2031	\$1,680.00	\$1,791.60	03/18/2025
SCIDA	Campbell	BelGioioso Cheese former UNC	03/01/2018	12/31/2030	\$34,400.00	\$34,071.44	04/18/2025
SCIDA	Campbell, Erwin, Painted Post	NYSEG Corning Valley Project	03/01/2012	02/28/2032	\$282,600.00	\$294,653.72	03/18/2025
SCIDA	Cohocton Town	Canandaigua Power Partners LLC - Lent Hill	03/01/2008	12/31/2040	\$156,900.00	\$336,333.92	02/24/2025
SCIDA	Cohocton Town	Canandaigua Power Partners LLC II - Dutch Hill	03/01/2008	12/31/2040	\$66,750.00	\$142,547.29	02/24/2025
SCIDA	Cohocton Town, Dansville, Wayland Town	Baron Winds LLC	03/01/2023	02/28/2043	\$169,000.00	\$170,546.05	03/18/2025
HOUSING	Corning City	Corning City Housing Projects	03/01/1985	02/28/2023	\$6,500.00		
SCIDA	Corning City	2-4 Market Street Corning, LLC	03/01/2020	12/31/2030	\$3,400.00	\$3,481.74	06/30/2025
SCIDA	Corning City	26-32 Bridge Street LLC	03/01/2014	02/28/2024			
SCIDA	Corning City	54 W Market LLC	03/01/2021	12/31/2043	\$2,450.00	\$2,537.92	02/24/2025
SCIDA	Corning City	CFA Apartments LLC	03/01/2014	02/28/2035	\$19,500.00	\$20,324.96	10/17/2025
SCIDA	Corning City	Corning Historic Preservation LLC	03/01/2014	02/28/2025	\$6,700.00	\$6,845.71	03/18/2025
SCIDA	Corning City	Corning Inc/Corning Property Mgmt - Corning Children's Center	03/01/2009	02/28/2029	\$15,950.00	\$15,686.10	03/18/2025
SCIDA	Corning City	Corning Inc/Corning Property Mgmt - Corning Museum of Glass	03/01/2013	02/28/2033	\$137,900.00	\$134,985.43	08/19/2025
SCIDA	Corning City	FHFCU HQ LLC	03/01/2020	02/28/2030	\$7,900.00	\$8,534.45	02/24/2025
SCIDA	Corning City	Fitzpatrick Holdings LLC	03/01/2018	12/31/2030	\$35,500.00	\$35,504.10	02/24/2025
SCIDA	Corning City	Hawkes LLC	03/01/2016	02/28/2026	\$10,500.00	\$10,822.58	03/18/2025
SCIDA	Corning City	Northside Place LLC	03/01/2024	02/28/2044	\$5,500.00	\$5,681.00	03/18/2025
SCIDA	Corning City	Riedman Purcell CH II LLC	03/01/2019	02/28/2039	\$26,200.00	\$26,512.29	04/18/2025
SCIDA	Corning City, Erwin	Corning Inc/Corning Property Mgmt - Headquarters, Sullivan Park & CFT	03/01/2017	12/31/2028	\$432,800.00	\$425,687.98	08/19/2025
SCIDA	Corning Riverside	Sky Corning LLC/Pulteney Plaza	03/01/2014	12/31/2034	\$18,250.00	\$18,547.61	03/18/2025
SCIDA	Corning Town	Empire State Pipeline	03/01/2008	02/28/2024			
SCIDA	Corning Town, Greenwood	Millennium Pipeline Co. LLC	03/01/2009	02/28/2024			
SCIDA	Dansville	Bright Hill Solar LLC	03/01/2021	02/28/2041	\$4,650.00	\$4,762.00	03/18/2025
SCIDA	Dansville	NY Arkport Crossett Road Solar LLC	03/01/2022	07/01/2043	\$3,650.00	\$3,751.00	03/18/2025
ERIDA	Erwin	M & H Research & Development Co.	03/01/2008	10/31/2027	\$325.00	\$309.60	08/08/2025
HOUSING	Erwin	Pine Tree Senior Living Center 2166	03/01/2001	03/01/2040	\$2,600.00	\$2,661.75	03/28/2025
SCIDA	Erwin	736 ADDISON ROAD LLC	03/01/2006	12/31/2026	\$44,500.00	\$39,452.52	03/18/2025
SCIDA	Erwin	Corning Inc/Corning Property Mgmt - Automated Cells Bldg 2	03/01/2008	02/28/2027	\$1,800.00	\$6,195.26	03/18/2025
SCIDA	Erwin	Corning Inc/Corning Property Mgmt - Diesel Plant	03/01/2003	02/28/2034	\$96,450.00	\$99,344.82	08/19/2025
SCIDA	Erwin	Corning Inc/Corning Property Mgmt - Glass Research Expansion	03/01/2011	02/28/2030	\$4,400.00	\$4,129.53	03/18/2025
SCIDA	Erwin	Corning Inc/Corning Property Mgmt - Integrated Die Manufacturing	03/01/2011	02/28/2031	\$6,500.00	\$5,903.70	03/18/2025
SCIDA	Erwin	Corning Inc/Corning Property Mgmt - Photonics Plant Testing & Photonics Plant Expai	03/01/1998	01/01/2022			
SCIDA	Erwin	Erwin Hospitality Associates LLC	03/01/2014	02/28/2023			
SCIDA	Erwin	Marzo Brown, LLC	03/01/2019	01/01/2029	\$3,950.00	\$3,786.86	02/24/2025
SCIDA	Erwin	RM14 Holdings LLC	03/01/2012	02/28/2032	\$27,000.00	\$27,610.00	02/24/2025
SCIDA	Greenwood, Hartsville, Hornellsville, West Union	Eight Point Wind	03/01/2024	02/28/2044	\$198,000.00	\$199,573.23	03/14/2025
HOUSING	Hammondsport	Lake Street Senior Apartments	03/01/2009	12/31/2038	\$1,500.00	\$1,790.23	03/31/2025
HIDA	Hornell City	ALSTOM Transportation - 2124 Car, Motor & Apparatus Shops 2124	01/01/2017	05/31/2030	\$22,000.00	\$22,795.41	10/14/2025
HIDA	Hornell City	ALSTOM Transportation - 2125 New Car Facility	01/01/2017	05/31/2030	\$80,000.00	\$81,752.27	12/05/2025
HIDA	Hornell City	ALSTOM Transportation - Hornell Carbody Shell Manufacturing Facility	01/01/2022	12/31/2041	\$50,000.00	\$50,000.00	07/18/2024
HIDA	Hornell City	Amextra, Inc.	01/01/2015	12/31/2024	\$2,250.00	\$2,390.20	12/09/2024
HIDA	Hornell City	FCM Management Ltd - North Yards 2157	01/01/2008	12/31/2027	\$3,670.00	\$3,670.00	07/30/2024
HIDA	Hornell City	FCM Management Ltd - South Yards 2128	01/01/2016	12/31/2025	\$2,990.00	\$2,991.36	07/30/2024
HIDA	Hornell City	Federation Lofts LLC	01/01/2013	12/31/2026	\$2,500.00	\$2,714.40	12/16/2024
HIDA	Hornell City	Indus 36 LLC	01/01/2023	12/31/2041	\$100.00	\$200.00	01/16/2026

STEUBEN COUNTY PAYMENT IN LIEU OF TAX AGREEMENTS

HIDA	Hornell City	Iron Horse Depot LLC	01/01/2013	12/31/2032	\$4,900.00	\$4,973.50	03/12/2025
HIDA	Hornell City	Iron Shore Properties LLC	01/01/2020	12/31/2034	\$900.00	\$1,468.73	12/22/2025
HIDA	Hornell City	Lin Industries/Alstom Ice House Rd	01/01/2005	12/31/2025	\$1,320.00		
HIDA	Hornell City	PG Bryant LLC	01/01/2023	12/31/2042	\$1,850.00	\$2,079.80	01/06/2025
HIDA	Hornell City	PG Rockland Silk Mill LLC	01/01/2020	12/31/2041	\$100.00	\$200.00	12/31/2024
HIDA	Hornell City	Railhead Brewing LLC	01/01/2019	12/31/2038	\$1,100.00	\$1,201.20	12/09/2024
HIDA	Hornell City	Riedman Hornell LLC - Fairlawn Ave Apts	01/01/2018	12/31/2037	\$5,400.00	\$5,760.00	12/09/2024
HIDA	Hornell City	Specialty Realtors, Inc.	01/01/2014	12/31/2033	\$2,800.00		
HIDA	Hornell City	Strobels Supply Inc. 2107	01/01/2020	12/31/2029	\$6,804.00	\$6,804.00	07/01/2024
HIDA	Hornell City	The Residences of Hornell II LLC	01/01/2020	12/31/2042	\$1,900.00	\$2,331.72	12/05/2025
HIDA	Hornell City	The Residences of Hornell LLC	01/01/2018	12/31/2037	\$5,150.00	\$4,983.56	11/15/2024
HIDA	Hornell City	TTA Systems LLC	01/01/2019	12/31/2028	\$16,000.00	\$17,746.33	09/20/2024
HOUSING	Hornell City	Hornell Community Apartments	01/01/1981	12/31/2021	\$10,500.00		
HOUSING	Hornell City	Lincoln Gardens	01/01/2017	12/31/2046	\$2,500.00	\$2,638.00	01/30/2025
SCIDA	Hornellsville	7100 Route 70A LLC	03/01/2018	12/31/2038	\$28,000.00	\$29,147.87	03/18/2025
SCIDA	Hornellsville	Canisteo Solar I LLC	03/01/2023	02/28/2043	\$7,400.00	\$7,586.08	03/14/2025
SCIDA	Howard	EverPower Wind Holdings LLC - 2 Turbines - 426 & 427 2142	03/01/2012	02/28/2033	\$7,900.00	\$8,430.03	04/18/2025
SCIDA	Howard	EverPower Wind Holdings LLC - 25 Turbines 2147	03/01/2011	02/28/2032	\$97,500.00	\$100,069.74	04/18/2025
SCIDA	Jasper	Marsh Hill Energy LLC	03/01/2015	12/31/2035	\$15,450.00	\$15,286.29	03/14/2025
SCIDA	Jasper	Wyckoff Gas Storage Co. LLC	03/01/2009	02/28/2029	\$48,000.00	\$47,191.07	02/24/2025
SCIDA	Lindley	Red Lilac Properties LLC	03/01/2018	12/31/2028	\$1,700.00	\$1,868.78	02/24/2025
HOUSING	Painted Post	Painted Post Village Square Apts	03/01/2005	02/28/2040	\$9,000.00	\$11,038.99	11/18/2025
SCIDA	Prattsburgh	Empire Telephone Corporation	03/01/2020	12/31/2029	\$1,800.00	\$2,277.25	02/24/2025
SCIDA	Thurston	Thurston Ridge Solar LLC	03/01/2023	02/28/2043	\$4,850.00	\$4,922.23	03/14/2025
SCIDA	Troupsburg	Abundant Solar Power (Troupsburg) LLC	03/01/2020	02/28/2039	\$6,450.00	\$6,588.00	02/24/2025
SCIDA	Troupsburg	NY Troupsburg I LLC	03/01/2022	02/28/2042	\$7,900.00	\$8,008.00	03/18/2025
SCIDA	Urbana	East Lake Holdings LLC	03/01/2017	02/28/2032	\$6,200.00	\$6,919.95	02/24/2025
SCIDA	Wayland Town, Wayland Village	The Gunlocke Company	03/01/1998	03/01/2028	\$69,000.00	\$69,787.60	03/14/2025
USA DOI		US Forest Service/US Army Corps of Engineers	03/01/2012	07/01/2031	\$2,900.00		
					\$2,698,639.00	\$2,947,909.60	

PROPERTY CLASSIFICATION SUMMARY - COUNTY TAXABLE VALUES 2025

MUNICIPALITY	100 AGRI- CULTURAL	200 RESI- DENTIAL	300 VACANT LAND	400 COMMER- CIAL	500 AMUSE- MENT	600 COMM. SERVICE	700 INDUS- TRIAL	800 PUBLIC SERVICE	900 FOREST LAND	TOTALS
CORNING CITY	0	483,220,298	7,403,031	250,256,974	60,000	10,150,000	6,480,000	51,627,845	270,000	809,468,148
HORNELL CITY	0	191,967,532	8,806,299	85,528,530	1,135,600	7,005,000	1,914,300	18,575,818	0	314,933,079
ADDISON VILLAGE	102,210	51,444,825	650,500	8,564,996	300	1,003,900	994,700	9,442,547	253,300	72,457,278
ADDISON TOWN	6,363,569	39,711,479	2,676,320	629,900	0	0	0	7,615,816	1,928,312	58,925,396
AVOCA VILLAGE	126,236	26,494,514	394,523	2,823,300	0	397,100	530,485	1,227,108	0	31,993,266
AVOCA TOWN	4,096,721	64,248,634	6,763,097	3,539,195	0	0	2,900,172	33,515,924	161,400	115,225,143
BATH VILLAGE	115,475	164,120,244	2,037,290	81,075,880	550,000	0	0	4,146,315	0	252,045,204
SAVONA VILLAGE	289,820	22,236,292	268,971	4,046,450	0	0	58,110	818,597	0	27,718,240
BATH TOWN	39,835,129	216,099,050	19,991,321	52,588,395	4,038,410	12,095,150	10,014,897	36,225,832	253,500	391,141,684
BRADFORD	5,420,136	43,721,249	4,182,773	1,516,000	0	0	90,000	2,441,766	752,672	58,124,596
CAMERON	7,842,439	43,681,492	7,023,154	410,600	0	0	16,415	7,615,745	52,158	66,642,003
CAMPBELL	7,484,021	137,174,485	11,936,123	15,149,538	390,200	0	1,059,779	12,850,522	85,330	186,129,998
CANISTEO VILLAGE	56,554	62,371,576	732,200	6,266,680	0	0	0	3,577,682	0	73,004,692
CANISTEO TOWN	2,188,500	51,733,046	13,789,982	706,653	44,900	1,100	6,750,064	12,128,782	13,300	87,356,327
CATON	4,779,294	116,607,029	9,528,405	1,170,000	0	0	463,100	28,939,646	207,463	161,694,937
COHOCTON VILLAGE	214,857	18,173,784	432,833	3,201,400	0	0	587,800	1,400,525	0	24,011,199
COHOCTON TOWN	15,918,524	53,858,908	4,894,748	1,467,084	206,500	0	144,000	7,468,880	92,619	84,051,263
RIVERSIDE VILLAGE	0	21,700,784	200,800	15,911,490	0	0	2,600,000	5,321,989	0	45,735,063
SOUTH CORNING VILLAGE	0	45,995,425	900,200	13,524,414	700,000	0	0	3,683,711	0	64,803,750
CORNING TOWN	100,676	300,835,794	13,390,762	8,605,250	5,055,800	665,000	6,129,507	88,424,072	174,476	423,381,337
DANSVILLE	9,936,675	83,198,031	7,617,821	2,938,283	1,227,895	0	214,121	6,868,174	186,277	112,187,277
PAINTED POST VILLAGE	0	94,459,105	468,500	15,155,400	210,000	0	4,500,000	10,290,240	0	125,083,245
ERWIN TOWN	2,507,857	440,559,307	9,259,031	121,285,837	3,574,000	14,170,000	55,298,100	49,805,101	4,470,378	700,929,611
FREMONT	12,677,666	60,290,579	7,289,101	767,400	0	0	0	5,854,231	0	86,878,977
GREENWOOD	11,540,366	40,039,026	9,073,774	129,400	0	100,000	905,132	11,708,152	0	73,495,850
HARTSVILLE	1,252,911	48,520,135	6,641,944	130,000	0	0	0	3,446,168	218,500	60,209,658
HORNBY	2,384,051	89,148,101	11,112,976	954,600	1,225,500	0	613,962	8,376,754	618,247	114,434,191
ALMOND VILLAGE	0	877,725	20,500	0	0	0	0	109,410	0	1,007,635
ARKPORT VILLAGE	282,126	37,630,376	292,200	9,102,875	0	215,000	2,900,000	2,811,506	0	53,234,083
NORTH HORNELL VILLAGE	0	58,533,177	637,700	1,712,700	0	3,180,000	0	2,403,906	0	66,467,483
HORNELLSVILLE TOWN	6,940,651	135,309,270	11,284,242	41,643,337	3,562,200	0	2,770,000	50,453,500	6,000	251,969,200
HOWARD	14,310,104	73,675,062	9,427,223	604,000	311,000	286,000	306,200	9,255,109	0	108,174,698
JASPER	724,393	3,081,308	431,496	100,550	0	0	99,159	407,680	5,159	4,849,745
LINDLEY	1,352,132	80,288,851	7,515,456	3,317,450	0	0	980,700	25,456,529	658,329	119,569,447
PRATTSBURGH	5,296,122	136,152,205	18,493,760	5,350,581	383,000	0	714,000	11,224,663	19,380	177,633,711
PULTENEY	3,058,381	342,477,081	23,319,326	5,224,160	1,073,200	20,500	944,911	3,705,425	0	379,822,984
RATHBONE	4,806,542	42,105,532	5,294,832	617,300	0	0	286,422	7,769,406	3,559,885	64,439,919
THURSTON	295,548	1,976,227	164,180	19,800	9,700	0	0	144,513	49,467	2,659,435
TROUPSBURG	33,014,499	63,556,103	12,479,997	1,156,168	0	101,600	339,958	23,828,214	0	134,476,539
TUSCARORA	311,099	1,470,694	96,823	101,710	29,300	2,900	103,834	671,712	86,347	2,874,419
HAMMONDSPORT VILLAGE	0	84,642,961	2,387,900	13,364,300	1,407,800	390,500	1,009,600	3,106,615	0	106,309,676
URBANA TOWN	2,323,382	405,678,279	29,416,150	14,065,661	3,396,200	174,800	10,945,200	8,076,146	424,482	474,500,300
WAYLAND VILLAGE	38,620	52,844,962	536,300	9,425,030	0	12,000	87,500	2,178,427	0	65,122,839
WAYLAND TOWN	12,325,071	112,837,486	7,100,441	8,534,227	594,400	621,400	719,937	6,815,051	48,005	149,596,018
WAYNE	1,131,332	291,276,846	15,407,702	9,013,194	134,000	0	254,401	8,334,942	30,300	325,582,717
WEST UNION	8,668,871	28,240,388	5,976,729	138,150	0	0	1,504,318	6,208,883	1,753,156	52,490,495
WHEELER	5,692,688	77,689,911	9,361,770	532,200	0	0	257,904	3,647,699	0	97,182,172
WOODHULL	8,628,880	63,667,244	8,818,199	1,725,900	1,152,400	1,200	13,539,599	44,095,754	0	141,629,176
GRAND TOTALS	244,434,128	5,105,622,412	335,929,405	824,092,942	30,472,305	50,593,150	140,028,287	654,103,032	16,378,442	7,401,654,103

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PROPERTY CLASSIFICATION SUMMARY - PARCEL COUNT 2025

MUNICIPALITY	100 AGRI- CULTURAL	200 RESI- DENTIAL	300 VACANT LAND	400 COMMER- CIAL	500 AMUSE- MENT	600 COMM. SERVICE	700 INDUS- TRIAL	800 PUBLIC SERVICE	900 FOREST LAND	TOTALS
CORNING CITY	0	3,446	189	442	8	64	5	69	17	4,240
HORNELL CITY	0	2,759	532	286	12	43	15	37	3	3,687
ADDISON VILL	6	548	74	58	3	23	2	29	14	757
ADDISON TOWN	50	307	133	5	0	6	0	28	32	561
AVOCA VILL	7	308	47	25	3	19	2	18	0	429
AVOCA TOWN	72	539	235	29	0	8	5	35	3	926
BATH VILL	3	1,549	112	249	9	33	1	29	2	1,987
SAVONA VILL	8	240	31	19	2	8	3	12	0	323
BATH TOWN	314	1,671	610	131	10	38	26	104	20	2,924
BRADFORD TOWN	55	323	131	8	0	12	5	19	39	592
CAMERON	85	404	216	3	0	21	5	30	21	785
CAMPBELL	50	1,121	328	44	3	27	13	50	20	1,656
CANISTEO VILL	4	800	96	63	3	24	0	22	2	1,014
CANISTEO TOWN	48	562	377	10	1	9	2	36	1	1,046
CATON	74	841	329	5	1	18	9	28	2	1,307
COHOCTON VILLAGE	7	301	44	35	0	26	4	15	0	432
COHOCTON TOWN	257	716	332	25	3	21	5	121	3	1,483
RIVERSIDE VILL	0	203	23	19	2	2	1	15	1	266
SOUTH CORNING VILL	0	410	51	43	3	10	0	23	1	541
CORNING TOWN	1	1,752	494	34	13	26	20	80	3	2,423
DANSVILLE	140	766	321	15	4	20	2	68	10	1,346
PAINTED POST VILL	0	576	34	49	2	12	1	27	9	710
ERWIN TOWN	26	1,801	331	135	4	23	23	92	67	2,502
FREMONT	136	415	191	5	0	17	0	64	0	828
GREENWOOD	87	364	209	9	2	17	11	53	17	769
HARTSVILLE	20	360	171	1	0	11	0	25	4	592
HORNBY	26	612	284	3	5	14	5	21	39	1,009
ALMOND VILL	0	12	10	0	0	0	0	7	0	29
ARKPORT VILL	8	274	16	35	3	12	1	19	1	369
NORTH HORNELL VILL	0	321	53	9	0	6	0	18	0	407
HORNELLSVILLE TOWN	86	883	409	82	9	26	2	96	11	1,604
HOWARD	151	666	332	6	2	24	3	78	1	1,263
JASPER	139	476	183	11	0	32	4	44	7	896
LINDLEY	29	679	280	16	3	14	4	38	10	1,073
PRATTSBURGH	54	1,151	548	38	3	28	6	69	2	1,899
PULTENEY	76	1,077	519	15	1	19	8	27	5	1,747
RATHBONE	60	434	187	6	0	9	3	32	73	804
THURSTON	114	587	230	1	3	11	0	33	36	1,015
TROUPSBURG	224	438	275	5	0	23	3	36	1	1,005
TUSCARORA	105	502	185	8	5	25	2	33	56	921
HAMMONDSPORT VILL	0	315	37	45	5	14	4	21	2	443
URBANA TOWN	33	979	466	31	5	20	9	47	35	1,625
WAYLAND VILL	3	611	61	64	0	20	1	15	0	775
WAYLAND TOWN	217	928	321	44	6	19	12	43	5	1,595
WAYNE	14	1,025	475	14	4	6	14	33	6	1,591
WEST UNION	79	227	154	1	0	11	17	44	31	564
WHEELER	66	585	276	6	0	18	2	41	18	1,012
WOODHULL	111	651	297	15	3	19	54	45	0	1,195
GRAND TOTALS	3,045	36,515	11,239	2,202	145	908	314	1,969	630	56,967

PROPERTY CLASS ACREAGE REPORT - 2025

MUNICIPALITY	100	200	300	400	500	600	700	800	900	TOTAL
CORNING CITY	0	663	130	256	30	99	13	220	91	1,502
HORNELL CITY	0	563	566	242	4	67	87	204	35	1,768
ADDISON VILL	109	445	77	37	21	71	29	57	206	1,053
ADDISON	4,873	5,885	2,018	20	0	53	0	36	2075	14,961
AVOCA VILL	123	233	69	53	15	47	39	46	0	624
AVOCA	5,119	11,091	4,542	148	0	15	358	202	125	21,599
BATH VILL	127	553	191	308	210	155	4	80	3	1,630
SAVONA VILL	185	350	38	14	9	25	59	16	0	696
BATH	26,493	13,505	10,748	767	778	539	1,026	673	2489	57,019
BRADFORD	4,017	5,107	2,119	13	0	26	63	16	4426	15,787
CAMERON	7,120	12,879	6,397	61	0	37	10	92	2925	29,521
CAMPBELL	5,645	8,337	7,750	465	79	711	266	423	1553	25,228
CANISTEO VILL	56	227	56	34	14	52	0	38	5	479
CANISTEO	2,918	15,907	14,517	31	4	8	10	167	33	33,595
CATON	4,686	11,910	6,964	16	5	85	16	35	202	23,918
COHOCTON VILL	180	319	139	57	0	62	91	34	0	883
COHOCTON	18,575	8,640	5,623	86	73	40	131	227	481	33,875
RIVERSIDE VILL	0	42	24	22	2	2	9	10	5	116
S CORNING VILL	0	142	57	54	16	58	0	7	9	343
CORNING	115	9,756	9,202	54	695	651	651	673	503	22,300
DANSVILLE	9,298	13,594	5,538	92	744	109	7	175	818	30,376
PAINTED POST VILL	0	156	329	21	8	61	23	38	21	655
ERWIN	2,541	4,656	3,864	509	171	98	1,374	469	9559	23,243
FREMONT	9,236	6,251	3,719	6	0	30	0	508	0	19,749
GREENWOOD	9,140	8,406	6,535	8	4	38	122	44	1880	26,179
HARTSVILLE	1,293	14,529	6,422	31	0	16	0	5	558	22,856
HORNBY	2,959	9,806	8,061	13	575	51	0	42	4149	25,657
ALMOND VILL	0	19	18	0	0	0	0	12	0	49
ARKPORT VILL	158	102	19	44	6	49	19	20	0	417
N HORNELL VILL	0	138	68	11	0	41	0	4	0	263
HORNELLSVILLE	5,930	8,385	6,992	294	593	242	151	1,528	1472	25,586
HOWARD	13,793	15,314	8,072	7	9	40	80	4	390	37,707
JASPER	11,781	14,210	6,431	5	0	78	16	83	512	33,117
LINDLEY	1,888	11,085	7,429	66	47	77	191	242	2078	23,102
PRATTSBURGH	4,276	18,882	8,800	140	82	236	16	85	230	32,748
PULTENEY	3,505	10,486	6,507	241	0	41	120	9	135	21,045
RATHBONE	4,165	10,684	3,581	9	0	39	204	113	3906	22,701
THURSTON	8,686	8,368	3,659	47	119	23	0	96	2038	23,036
TROUPSBURG	20,641	10,992	6,883	75	0	33	0	93	4	38,722
TUSCARORA	8,892	8,086	2,985	106	150	191	0	14	4117	24,541
HAMMONDSPORT VIL	0	87	28	19	19	23	16	3	10	204
URBANA	1,612	10,557	9,265	175	8	449	416	55	2830	25,368
WAYLAND VILL	92	256	198	65	0	44	1	17	0	673
WAYLAND	11,332	6,474	4,656	244	190	76	231	191	223	23,617
WAYNE	930	6,500	4,917	99	39	25	3	2	457	12,971
WEST UNION	8,169	9,921	5,588	1	0	144	0	3	1967	25,792
WHEELER	5,868	15,578	6,193	25	0	13	0	1	1594	29,271
WOODHULL	9,630	17,539	7,528	60	127	42	5	49	0	34,978
NON SBL ACREAGE (ROADS & WATER)										29,601
TOTAL	236,155	347,616	205,512	5,148	4,846	5,114	5,854	7,160	54,114	901,120

MAJOR CATEGORY:100-AGRICULTURAL; 200-RESIDENTIAL; 300-VACANT LAND; 400-COMMERCIAL;

500-RECREATION & ENTERTAINMENT; 600-COMMUNITY SERVICES; 700-INDUSTRIAL;

800-PUBLIC SERVICES; 900-WILD, FORESTED, CONSERVATION & PUBLIC LANDS

SOIL GROUP ACREAGE

1	2	3	4	5	6	7	8	9	OTHER	TOTAL
9,705	25,065	10,770	89,500	57,175	195,880	252,870	125,320	128,750	6,085	901,120

**CORRECTION OF ERRORS, REFUNDS
& APPORTIONMENTS PROCESSED IN
2025**

MUNICIPALITIES	2025			2025		SCARS *	MUNICIPALITIES
	#	#	#	#	#	TAXABLE	
	RP	RP	RP	SCARS FILED	SCARS REDUCED	REDUCED BY SCARS	
	554	556	932				
CC	1			1	0		CC
HC	3						HC
ADDISON							ADDISON
AVOCA	5	1					AVOCA
BATH	8	1	3				BATH
BRADFORD	1						BRADFORD
CAMERON	1		4				CAMERON
CAMPBELL	1		1				CAMPBELL
CANISTEO	3		3				CANISTEO
CATON			1				CATON
COHOCTON	2	1					COHOCTON
CORNING TN	1		1				CORNING TN
DANSVILLE			2				DANSVILLE
ERWIN	2	2					ERWIN
FREMONT	2	2					FREMONT
GREENWOOD	1						GREENWOOD
HARTSVILLE		1	3				HARTSVILLE
HORNBY	1						HORNBY
HORNELLSVILLE	1	1	1	1	0		HORNELLSVILLE
HOWARD	3		2				HOWARD
JASPER	1		1				JASPER
LINDLEY	1		2				LINDLEY
PRATTSBURGH		1					PRATTSBURGH
PULTENEY	12			1	0		PULTENEY
RATHBONE							RATHBONE
THURSTON			1	1	1	(1,987)	THURSTON
TROUPSBURG			2				TROUPSBURG
TUSCARORA							TUSCARORA
URBANA	6	1		10	4	(239,200)	URBANA
WAYLAND	4						WAYLAND
WAYNE			1				WAYNE
WEST UNION		1	2				WEST UNION
WHEELER	3	1	2				WHEELER
WOODHULL							WOODHULL
TOTAL	63	13	32	14	5	(241,187)	

* SCAR - Small Claims Assessment Review

BOARD OF ASSESSMENT REVIEW - GRIEVANCE DAY ACTIVITY

City/Town	2025			2024			2023			2022		
	No. of Parcels	No. of Complaints	No. of Reductions	No. of Parcels	No. of Complaints	No. of Reductions	No. of Parcels	No. of Complaints	No. of Reductions	No. of Parcels	No. of Complaints	Reductions
Corning City	4240			4241	16	10	4245	132	103	4246	16	6
Hornell City	3687			3689	17	9	3693	20	9	3691	23	8
Addison	1318	8	0	1314	4	2	1308	79	75	1307	3	2
Avoca	1355	6	4	1352	56	38	1346	4	0	1349	1	0
Bath	5234	28	7	5230	12	8	5223	239	214	5194	17	3
Bradford	592	5	5	587	60	60	585	6	2	582	2	1
Cameron	785	0	0	780	1	0	776	10	7	776	4	2
Campbell	1656	8	5	1652	3	0	1645	5	1	1638	1	1
Canisteo	2060	4	2	2058	4	4	2060	5	1	2061	43	29
Caton	1307	3	0	1307	5	4	1311	11	7	1312	5	5
Cohocton	1915			1903	55	54	1898	0	0	1871	2	2
Corning	3230	4	1	3239	9	1	3238	25	14	3241	143	137
Dansville	1346	1	0	1337	5	4	1324	6	1	1315	8	3
Erwin	3212	13	4	3217	190	103	3221	19	10	3217	19	8
Fremont	828	2	2	821	1	1	824	32	20	822	1	0
Greenwood	769	1	1	762	4	3	755	13	11	741	50	37
Hartsville	592	3	0	592	34	28	586	0	0	584	0	0
Hornby	1009	1	0	1009	6	4	1006	2	0	1011	49	32
Hornellsville	2409			2411	3	3	2401	3	3	2399	3	1
Howard	1263	2	0	1259	8	7	1259	2	0	1260	7	4
Jasper	896	3	3	901	3	3	904	10	4	901	7	3
Lindley	1073			1075	7	5	1066	6	5	1055	12	10
Prattsburgh	1899	0	0	1898	25	12	1898	3	1	1894	0	0
Pulteney	1747	11	8	1751	6	6	1746	5	3	1746	71	44
Rathbone	804	0	0	798	4	3	793	2	1	791	2	1
Thurston	1015	5	1	1008	1	1	1009	7	6	1006	5	3
Troupsburg	1005	0	0	995	4	1	992	3	3	983	2	1
Tuscarora	921	1	1	915	3	2	908	5	0	902	1	0
Urbana	2068	142	89	2065	9	5	2060	2	1	2045	7	6
Wayland	2370	2	1	2372	7	6	2362	12	1	2347	17	15
Wayne	1591			1592	6	3	1587	3	2	1584	1	1
West Union	564			562	47	32	557	10	7	539	1	1
Wheeler	1012	5	0	1010	40	20	1006	3	0	1004	1	1
Woodhull	1195	0	0		5	5	1193	1	0	1187	1	1
Total	56967	258	134	55702	660	3	56785	685	512	56601	525	368

* Second meeting of the BAR was held after final roll

**2026 TAX LEVY & TAX RATES BY MUNICIPALITY
BASED ON 2025 ASSESSMENT ROLLS**

ADDISON	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	193,487.48	3.21	236,438.40	3.21				
COUNTY	381,418.19	6.47	469,008.71	6.47				
VILLAGE			696,624.00	9.33				
ADDISON SCH	736,304.42	12.72	959,653.44	12.72				
CAMPBELL SAVONA SCH	43,537.39	13.65						
TOTALS	1,354,747.48		2,361,724.55					
AVOCA	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	557,615.18	4.72	146,202.43	4.35				
COUNTY	764,994.47	6.64	212,407.39	6.64				
VILLAGE			312,095.00	9.33				
AVOCA SCH	1,015,309.71	8.84	302,496.40	8.84				
BATH SCH	50,825.05	14.65						
WAYLAND-COHOCTON SCH	6,051.52	12.50						
TOTALS	2,394,795.93		973,201.22					
BATH	TOV		V. BATH		V. SAVONA			
	LEVY	RATE	LEVY	RATE	LEVY	RATE		
TOWN	1,516,048.68	3.85	391,194.55	1.55	42,979.99	1.55		
COUNTY	2,620,641.16	6.70	1,688,697.63	6.70	185,711.63	6.70		
VILLAGE			3,204,096.00	12.34	210,540.00	7.20		
AVOCA SCH	27,500.15	8.93						
CAMPBELL SAVONA SCH	1,565,331.57	14.08						
BATH SCH	4,668,554.44	14.81	3,868,517.62	14.81				
BRADFORD SCH	12,376.69	12.41						
CANISTEO-GREENWOOD SCH	47,850.60	12.25						
HAMMONDSPORT SCH	20,906.19	6.89						
TOTALS	10,479,209.48		9,152,505.80		439,231.62			
BRADFORD	TOV							
	LEVY	RATE						
TOWN	424,164.99	6.60						
COUNTY	220,097.24	3.79						
CORNING/PPOST SCH	22,273.61	20.42						
BRADFORD SCH	586,097.59	11.79						
CAMPBELL SAVONA SCH	188,566.31	13.38						
TOTALS	1,441,199.74							
CAMERON	TOV							
	LEVY	RATE						
TOWN	489,254.97	7.01						
COUNTY	461,316.83	6.92						
ADDISON SCH	520,080.00	13.77						
BATH SCH	303,665.16	15.46						
CAMPBELL SAVONA SCH	9,242.02	14.70						
JASPER TROUPSBURG SCH	141,092.00	11.03						
TOTALS	1,924,650.98							
CAMPBELL	TOV							
	LEVY	RATE						
TOWN	631,457.11	3.31						
COUNTY	1,502,359.74	8.07						
CORNING/PPOST SCH	1,634,857.89	26.19						
CAMPBELL SAVONA SCH	2,265,284.66	17.15						
TOTALS	6,033,959.40							

**2026 TAX LEVY & TAX RATES BY MUNICIPALITY
BASED ON 2025 ASSESSMENT ROLLS**

CANISTEO	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	537,331.19	6.07	280,147.65	3.74				
COUNTY	406,143.19	4.65	580,251.29	7.95				
VILLAGE			641,583.00	8.35				
ADDISON SCH	13,200.47	15.67						
CANISTEO-GREENWOOD SCH	1,261,133.85	14.54	1,121,119.70	14.54				
JASPER TROUPSBURG SCH	28,496.33	12.55						
TOTALS	2,246,305.03		2,623,101.64					
CATON	TOV							
	LEVY	RATE						
TOWN	1,068,100.09	6.51						
COUNTY	856,901.54	5.30						
ELMIRA SCH	23,556.87	21.09						
CORNING/PPOST SCH	4,924,308.97	30.04						
TOTALS	6,872,867.47							
COHOCTON	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	597,428.88	6.97	127,853.63	5.15				
COUNTY	948,275.32	11.28	270,896.91	11.28				
VILLAGE			254,707.00	10.12				
NAPLES SCH	94,332.64	20.91						
AVOCA SCH	100,412.32	15.16						
WAYLAND-COHOCTON SCH	1,604,968.89	21.43	533,613.06	21.43				
TOTALS	3,345,418.05		1,187,070.60					
CORNING TOWN	TOV		V. SOUTH CORNING		V. RIVERSIDE			
	LEVY	RATE	LEVY	RATE	LEVY	RATE		
TOWN	1,669,970.30	3.88	124,311.43	1.86	87,059.87	1.86		
COUNTY	2,115,299.04	5.00	465,591.14	7.18	328,589.63	7.18		
VILLAGE			344,000.00	5.14	117,613.00	2.50		
CORNING/PPOST SCH	10,184,118.10	23.48	1,577,198.37	23.48	1,101,981.18	23.48		
TOTALS	13,969,387.44		2,511,100.94		1,635,243.68			
CORNING CITY	TOV							
	LEVY	RATE						
CITY	8,714,598.00	10.77						
COUNTY	5,104,981.47	6.31						
CORNING/PPOST SCH	17,104,295.30	20.63						
TOTALS	30,923,874.77							
DANSVILLE	TOV							
	LEVY	RATE						
TOWN	956,644.96	8.33						
COUNTY	529,659.33	4.72						
CANASERAGA SCH	45,206.40	19.23						
DANSVILLE SCH	816,651.95	16.03						
ARKPORT SCH	908,417.57	19.17						
WAYLAND-COHOCTON SCH	228,351.21	15.00						
TOTALS	3,484,931.42							
ERWIN	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	3,078,846.35	4.39	228,591.62	1.83				
COUNTY	2,736,016.29	3.90	814,916.17	6.51				
VILLAGE			1,814,182.00	14.34				
CORNING/PPOST SCH	14,496,360.84	21.50	2,749,889.09	21.50				
ADDISON SCH	422,784.36	13.19						
CAMPBELL SAVONA SCH	78,035.46	14.08						
TOTALS	20,812,043.30		5,607,578.88					

**2026 TAX LEVY & TAX RATES BY MUNICIPALITY
BASED ON 2025 ASSESSMENT ROLLS**

FREMONT	TOV							
	LEVY	RATE						
TOWN	600,419.70	6.73						
COUNTY	316,126.72	3.64						
HORNELL SCH	346,292.71	14.03						
AVOCA SCH	104,105.48	8.53						
ARKPORT SCH	739,847.46	15.41						
WAYLAND-COHOCTON SCH	51,938.59	12.06						
TOTALS	2,158,730.66							
GREENWOOD	TOV							
	LEVY	RATE						
TOWN	349,202.43	4.55						
COUNTY	297,955.68	4.05						
ANDOVER SCH	59,526.51	18.31						
CANISTEO-GREENWOOD SCH	968,213.79	13.00						
TOTALS	1,674,898.41							
HARTSVILLE	TOV							
	LEVY	RATE						
TOWN	266,902.02	4.30						
COUNTY	288,994.87	4.80						
ALFRED-ALMOND SCH	165,980.22	16.67						
CANISTEO-GREENWOOD SCH	621,527.42	11.87						
TOTALS	1,343,404.53							
HORNBY	TOV							
	LEVY	RATE						
TOWN	807,509.07	6.80						
COUNTY	800,207.34	6.99						
CORNING/PPOST SCH	2,765,735.59	22.89						
TOTALS	4,373,452.00							
HORNELLVILLE	TOV		V. NORTH HORNELL		V. ARKPORT		V. ALMOND	
	LEVY	RATE	LEVY	RATE	LEVY	RATE	LEVY	RATE
TOWN	920,357.31	3.57	188,871.10	2.78	150,443.75	2.78	3,045.98	2.78
COUNTY	1,363,739.02	5.41	417,915.11	6.29	334,709.95	6.29	3,456.58	3.43
VILLAGE			245,751.00	4.71	222,771.00	5.39	5,298.00	6.45
ALFRED ALMOND SCH	654,436.92	16.33						
HORNELL SCH	1,252,007.41	13.96	961,376.08	13.96				
CANISTEO-GREENWOOD SCH	658,711.62	11.63						
ARKPORT SCH	1,064,240.60	15.34			842,357.78	15.34		
TOTALS	5,913,492.88		1,813,913.29		1,550,282.48		11,800.56	
HORNELL CITY	TOV							
	LEVY	RATE						
CITY	4,302,521.04	13.45						
COUNTY	2,322,522.12	7.37						
HORNELL SCH	5,316,193.51	16.42						
ARKPORT SCH	5,860.66	18.04						
TOTALS	11,947,097.33							
HOWARD	TOV							
	LEVY	RATE						
TOWN	643,626.68	5.80						
COUNTY	850,468.00	7.86						
HORNELL SCH	336,199.80	17.45						
AVOCA SCH	568,788.64	10.61						
CANISTEO-GREENWOOD SCH	559,475.18	14.54						
TOTALS	2,958,558.30							

**2026 TAX LEVY & TAX RATES BY MUNICIPALITY
BASED ON 2025 ASSESSMENT ROLLS**

JASPER	TOV						
	LEVY	RATE					
TOWN	666,570.00	133.74					
COUNTY	338,794.17	69.86					
CANISTEO-GREENWOOD SCH	102,087.41	221.59					
JASPER TROUPSBURG SCH	874,572.99	191.18					
TOTALS	1,982,024.57						
LINDLEY	TOV						
	LEVY	RATE					
TOWN	933,219.53	7.58					
COUNTY	620,030.48	5.19					
CORNING/PPOST SCH	3,569,997.09	29.18					
ADDISON SCH	7,375.50	17.90					
TOTALS	5,130,622.60						
PRATTSBURGH	TOV						
	LEVY	RATE					
TOWN	1,096,253.12	6.04					
COUNTY	1,157,002.90	6.51					
NAPLES SCH							
AVOCA SCH	99,208.59	8.75					
WAYLAND-COHOCTON SCH	3,352.34	12.37					
PRATTSBURGH SCH	1,327,302.17	9.40					
TOTALS	3,683,119.12						
PULTENEY	TOV						
	LEVY	RATE					
TOWN	1,013,382.93	2.66					
COUNTY	1,854,338.88	4.88					
PRATTSBURGH SCH	430,254.90	11.99					
HAMMONDSPOORT SCH	3,027,476.31	8.61					
PENN YAN SCH	2,624.88	9.71					
TOTALS	6,328,077.90						
RATHBONE	TOV						
	LEVY	RATE					
TOWN	462,445.99	7.03					
COUNTY	493,417.06	7.66					
ADDISON SCH	896,521.80	15.28					
JASPER TROUPSBURG SCH	100,929.91	12.24					
TOTALS	1,953,314.76						
THURSTON	TOV						
	LEVY	RATE					
TOWN	736,771.96	270.73					
COUNTY	396,806.84	149.21					
ADDISON SCH	182,027.18	511.53					
CAMPBELL SAVONA SCH	1,235,069.60	546.77					
BATH SCH	83,883.99	574.18					
TOTALS	2,634,559.57						
TROUPSBURG	TOV						
	LEVY	RATE					
TOWN	524,755.04	3.86					
COUNTY	664,759.17	4.94					
ADDISON SCH	34,906.68	12.53					
JASPER TROUPSBURG SCH	1,342,831.19	10.04					
TOTALS	2,567,252.08						
TUSCARORA	TOV						
	LEVY	RATE					
TOWN	486,590.00	165.63					
COUNTY	912,343.11	317.40					
ADDISON SCH	1,870,768.28	636.49					
TOTALS	3,269,701.39						

**2026 TAX LEVY & TAX RATES BY MUNICIPALITY
BASED ON 2025 ASSESSMENT ROLLS**

URBANA	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	2,866,003.17	5.99	226,941.40	2.12				
COUNTY	1,717,892.30	3.62	663,738.25	6.24				
VILLAGE			534,967.00	8.22				
BATH SCH	431,142.57	14.07						
BRADFORD SCH	57,067.37	11.79						
PRATTSBURGH SCH	43,774.10	9.12						
HAMMONDSPORT SCH	2,927,723.75	6.55	714,795.33	6.55				
TOTALS	8,043,603.26		2,140,441.98					
WAYLAND	TOV		VILLAGE					
	LEVY	RATE	LEVY	RATE				
TOWN	1,299,464.24	8.57	398,286.80	5.95				
COUNTY	1,028,159.39	6.87	544,739.21	8.36				
VILLAGE			546,849.00	8.11				
DANSVILLE SCH	112,493.32	17.10						
WAYLAND-COHOCTON SCH	2,341,980.03	16.00	1,081,991.28	16.00				
TOTALS	4,782,096.98		2,571,866.29					
WAYNE	TOV							
	LEVY	RATE						
TOWN	778,615.15	2.37						
COUNTY	1,650,370.88	5.07						
BRADFORD SCH	71,366.47	16.15						
HAMMONDSPORT SCH	2,925,822.56	8.97						
TOTALS	5,426,175.06							
WEST UNION	TOV							
	LEVY	RATE						
TOWN	317,639.49	5.96						
COUNTY	327,681.34	6.24						
WHITESVILLE SCH	206,759.00	8.24						
CANISTEO-GREENWOOD SCH	334,149.22	11.63						
TOTALS	1,186,229.05							
WHEELER	TOV							
	LEVY	RATE						
TOWN	578,217.24	5.68						
COUNTY	661,736.32	6.81						
AVOCA SCH	344,438.72	9.13						
BATH SCH	341,180.51	15.13						
PRATTSBURGH SCH	399,365.25	9.80						
HAMMONDSPORT SCH	11,179.01	7.04						
TOTALS	2,336,117.05							
WOODHULL	TOV							
	LEVY	RATE						
TOWN	632,835.54	4.42						
COUNTY	1,172,744.59	8.28						
ADDISON SCH	1,916,177.79	16.71						
JASPER TROUPSBURG SCH	394,194.57	13.38						
TOTALS	4,115,952.49							

City Levies	13,017,119.04
Town Levies	30,333,499.39
County Levies	44,864,824.59
Village Levies	9,151,076.00
School Levies	126,304,414.99
GRAND TOTALS	223,670,934.01

**

##only includes county general tax amounts
 ***2025-2026 Village Levies use 2024 assessments
 Sch levies include library tax
 ** Total does not include special district levies.

SCHOOL TAX RATES AND LEVIES

o/annual report/school rates all.xls

SCHOOL DISTRICT	SCHOOL TAX RATE PER/1000 2024-2025	LIBRARY/MISC TAX RATE(S) PER/1000 2024-2025	SCHOOL TAX RATE PER/1000 2025-2026	LIBRARY/MISC TAX RATE(S) PER/1000 2025-2026	TOTAL TAX RATE PER/1000 2025-2026	TAX LEVY INSIDE COUNTY	TAX LEVY OUTSIDE COUNTY	TOTAL SCHOOL LEVY
ADDISON CENTRAL								7,568,810
ADDISON	12.99376	0.070070	12.720756	0.067584	12.788340	1,704,968.29		
CAMERON	12.994127	0.070072	13.699665	0.072785	13.772450	520,080.00		
CANISTEO	15.286605	0.082434	15.582751	0.082789	15.665540	13,200.47		
ERWIN	12.993614	0.070069	13.122316	0.069717	13.192033	422,784.36		
LINDLEY	17.558939	0.094688	17.808858	0.094616	17.903474	7,375.50		
RATHBONE	14.599567	0.078729	15.202683	0.080770	15.283453	896,521.80		
THURSTON	488.481748	2.634176	508.824507	2.703326	511.527833	182,027.18		
TROUPSBURG	12.993614	0.070069	12.4662	0.066231	12.532431	34,906.68		
TUSCARORA	625.012974	3.370431	633.124997	3.363720	636.488717	1,870,768.28		
WOODHULL	16.041709	0.086506	16.621818	0.088310	16.710128	1,916,177.79		
ALFRED-ALMOND								5,645,400
ALFRED	27.232381	1.361625	26.247414	1.435910	27.683324		2,360,325.76	
ALMOND	25.975502	1.298781	26.247414	1.435910	27.683324		1,613,582.37	
HARTSVILLE	16.884076	0.844208	15.802015	0.864476	16.666491	165,980.22		
HORNELLSVILLE	18.970872	0.948548	15.485974	0.847187	16.333161	654,436.92		
WARD	21.944471	1.097228	15.485974	0.847187	16.333161		487,308.08	
WEST ALMOND	21.345229	1.067266	15.485974	0.847187	16.333161		363,766.55	
*ANDOVER CENTRAL								2,789,881
ALFRED	27.061092	0.229613	27.523715	0.248869	27.772584		212,433.77	
ANDOVER	16.777877	0.142360	16.741229	0.151374	16.892602		1,797,045.13	
GREENWOOD	17.754367	0.150647	18.144125	0.164057	18.308182	59,526.51		
INDEPENDENCE	19.509159	0.165535	20.048138	0.181275	20.229413		538,018.25	
WARD	21.806403	0.185012	16.238982	0.146839	16.385821		4,656.67	
WELLSVILLE	24.716967	0.209724	16.238991	0.146833	16.385824		178,200.67	
ARKPORT CENTRAL								4,132,781
ALMOND	25.126025	0.295789	25.692961	0.302495	25.995456		422,852.42	
BIRDSALL	22.809939	0.268523	24.449753	0.287859	24.737612		79,445.95	
BURNS	18.350468	0.216026	18.263671	0.215027	18.478698		69,758.56	
DANSVILLE	19.214019	0.226191	18.948559	0.223090	19.171649	908,417.57		
FREMONT	16.331916	0.192263	15.235022	0.179369	15.414391	739,847.46		
HORNELLSVILLE	18.350468	0.216026	15.158847	0.178472	15.337319	1,906,598.38		
HORNELL CITY	17.947161	0.211278	17.833938	0.209967	18.043905	5,860.66		
AVOCA CENTRAL								2,562,260
AVOCA	8.710460		8.841389		8.841389	1,317,806.11		
BATH	8.710284		8.934276		8.934276	27,500.15		
COHOCTON	13.825847		15.156361		15.156361	100,412.32		
FREMONT	8.710284		8.530213		8.530213	104,105.48		
HOWARD	10.247393		10.609453		10.609453	568,788.64		
PRATTSBURGH	8.710284		8.750064		8.750064	99,208.59		
WHEELER	8.710284		9.126411		9.126411	344,438.72		
BATH CENTRAL								9,747,769
AVOCA	14.007597	0.531505	14.078206	0.575300	14.653506	50,825.05		
BATH	14.007634	0.531506	14.226435	0.581357	14.807792	8,537,072.06		
CAMERON	14.007597	0.531505	14.851734	0.606909	15.458643	303,665.16		
THURSTON	526.601402	19.981391	551.635844	22.542349	574.178193	83,883.99		
URBANA	18.929186	0.718250	13.515078	0.552288	14.067366	431,142.57		
WHEELER	14.007597	0.531505	14.532342	0.593858	15.126200	341,180.51		

BRADFORD CENTRAL									2,935,851
BATH	11.462769		12.408519		12.408519		12,376.69		
BRADFORD	11.462768		11.788092		11.788092		586,097.59		
ORANGE	14.32846		15.161533		15.161533			1,366,522.19	
TYRONE	14.32846		15.161533		15.161533			842,420.69	
URBANA	15.490227		11.788092		11.788092		57,067.37		
WAYNE	13.490182		16.153554		16.153554		71,366.47		
CAMPBELL-SAVONA CENTRAL									5,385,067
ADDISON	14.127746	0.186490	13.476610	0.174405	13.651015		43,537.39		
BATH	14.127746	0.186490	13.902187	0.179913	14.082100		1,565,331.57		
BRADFORD	14.127746	0.186490	13.207078	0.170917	13.377995		188,566.31		
CAMERON	14.127746	0.186490	14.513273	0.187821	14.701094		9,242.02		
CAMPBELL	16.146181	0.213133	16.932344	0.219127	17.151471		2,265,284.66		
ERWIN	14.127746	0.186490	13.902187	0.179913	14.082100		78,035.46		
THURSTON	531.831026	7.020298	539.780341	6.985467	546.765808		1,235,069.60		
* CANASERAGA CENTRAL									2,474,689
ALMOND	24.297775	0.430867	25.624142	0.445076	26.069218			149,075.41	
BIRDSALL	22.058036	0.391150	24.384264	0.423540	24.807804			435,620.08	
BURNS	17.745566	0.314678	18.214751	0.316379	18.531130			1,017,670.18	
DANSVILLE	18.580651	0.329486	18.897804	0.328243	19.226047		45,206.40		
GROVE	15.793554	0.280063	15.118244	0.262595	15.380839			558,055.01	
OSSIAN	16.115871	0.285779	17.181775	0.298437	17.480212			269,061.92	
CANISTEO-GREENWOOD CENTRAL									5,714,008
ANDOVER	11.958979	0.298871	11.675235	0.317779	11.993014			39,739.21	
BATH	11.958979	0.298871	11.921030	0.324469	12.245499		47,850.60		
CANISTEO	14.069768	0.351623	14.156612	0.385317	14.541929		2,382,253.55		
GREENWOOD	12.655004	0.316266	12.653607	0.344408	12.998015		968,213.79		
HARTSVILLE	11.958979	0.298871	11.556100	0.314536	11.870636		621,527.42		
HORNELLSVILLE	13.437055	0.335811	11.324978	0.308245	11.633223		658,711.62		
HOWARD	14.069387	0.351613	14.156223	0.385307	14.541530		559,475.18		
JASPER	232.664965	5.814619	215.713873	5.871341	221.585214		102,087.41		
WEST UNION	11.958979	0.298871	11.324978	0.308245	11.633223		334,149.22		
CORNING-PAINTED POST									63,457,590
BIG FLATS	22.984066	0.564999	23.404894	0.569100	23.973994			473,901.28	
BRADFORD	20.334344	0.499863	19.937503	0.484789	20.422292		22,273.61		
CAMPBELL	23.224990	0.570922	25.563637	0.621591	26.185228		1,634,857.89		
CATLIN	20.323368	0.499594	20.990385	0.510390	21.500775			1,654,593.20	
CATON	28.225769	0.693852	29.324042	0.713027	30.037069		4,924,308.97		
CORNING CITY	20.322282	0.499567	20.141263	0.489744	20.631007		17,104,295.30		
CORNING TOWN	22.089557	0.543010	22.919491	0.510366	23.429857		12,863,297.66		
DIX	20.321445	0.499546	20.452095	0.497302	20.949397			465,651.79	
ERWIN	20.322315	0.499568	20.989395	0.510366	21.499761		17,246,249.93		
HORNBY	21.059543	0.517690	22.342076	0.543257	22.885333		2,765,735.59		
LINDLEY	27.463552	0.675115	28.485244	0.692631	29.177875		3,569,997.09		
ORANGE	25.402385	0.624447	25.645731	0.623587	26.269318			682,867.13	
SOUTHPORT	26.723717	0.656929	27.316663	0.666422	27.983085			49,560.38	
DANSVILLE CENTRAL									10,303,819
CONESUS	14.986101	0.958001	17.241401	1.083054	18.324455			203,349.97	
DANSVILLE	15.515022	0.991813	15.086226	0.947672	16.033898		816,651.95		
GROVELAND	14.492054	0.926418	14.367834	0.902545	15.270379			31,571.76	
NORTH DANSVILLE	14.180748	0.906518	14.546547	0.913771	15.460318			4,846,153.59	
OSSIAN	13.457453	0.862081	13.716851	0.861652	14.578503			1,108,367.34	
SPARTA	14.180582	0.906507	14.546387	0.913761	15.460148			1,792,424.71	
SPRINGWATER	13.595638	0.869114	13.831058	0.868826	14.699884			43,260.29	
WAYLAND	16.082645	1.028099	16.091975	1.010851	17.102826		112,493.32		
WEST SPARTA	13.737259	0.878167	14.028805	0.881248	14.910053			1,349,545.65	

ELMIRA CITY SCHOOL DIST								34,843,403
ASHLAND	1412.457722		1394.729210	1394.729210			1,382,118.07	
BALDWIN	1270.457712		1225.982781	1225.982781			712,804.78	
BIG FLATS	17.385816		16.835679	16.835679			827,794.60	
CATON	21.350748		21.094116	21.094116	23,556.87			
CHEMUNG	18.300641		19.383782	19.383782			180,746.71	
ELMIRA CITY	25.201148		25.614553	25.614553			14,586,881.35	
ELMIRA TOWN	21.351489		21.409694	21.409694			7,419,466.07	
ERIN	26.504376		26.562960	26.562960			6,833.08	
HORSEHEADS	16.892899		16.299998	16.299998			1,724.87	
SOUTHPORT	20.227148			0.000000			9,701,476.11	
HAMMONDSPORT CENTRAL								10,076,333
BATH	7.546474		6.890622	6.890622	20,906.19			
PULTENEY	8.479221		8.613314	8.613314	3,027,476.31			
TYRONE	9.433360		8.149646	8.149646			448,429.85	
URBANA	10.197937		6.546090	6.546090	3,642,519.08			
WAYNE	8.878204		8.967247	8.967247	2,925,822.56			
WHEELER	7.546474		7.038807	7.038807	11,179.01			
* HORNELL CITY SCHOOL DIST								8,212,070
FREMONT	14.362031	0.695507	13.331048	0.695806	14.026854	346,292.71		
HORNELL CITY	15.782451	0.764294	15.60524	0.814506	16.419746	5,316,193.51		
HORNELLSVILLE	16.137113	0.781469	13.264393	0.692327	13.956720	2,213,383.49		
HOWARD	16.896507	0.818244	16.580491	0.865408	17.445899	336,199.80		
JASPER-TROUPSBURG CENTRAL								2,882,117
CAMERON	10.234921		11.029835	11.029835	141,092.00			
CANISTEO	12.041084		12.546437	12.546437	28,496.33			
JASPER	199.122981		191.183804	191.183804	874,572.99			
RATHBONE	11.499911		12.240426	12.240426	100,929.91			
TROUPSBURG	10.234921		10.037150	10.037150	1,342,831.19			
WOODHULL	12.635705		13.382866	13.382866	394,194.57			
NAPLES CENTRAL								13,995,585
BRISTOL	13.301511	0.291238	13.452167	0.320566	13.772734		334,381.83	
CANANDAIGUA	12.622862	0.276379	12.428633	0.296175	12.724808		124,717.10	
CANADICE	13.301511	0.291238	13.776316	0.328291	14.104607		41,483.75	
COHOCTON	19.635563	0.429923	20.418468	0.486573	20.905042	94,332.64		
ITALY	12.370405	0.270852	12.036150	0.286822	12.322972		1,041,966.01	
MIDDLESEX	16.716764	0.366016	15.451814	0.368218	15.820032		295.50	
NAPLES	12.370405	0.270852	11.787982	0.280908	12.068890		3,579,597.10	
PRATTSBURGH	12.371004	0.270865	11.788550	0.280922	12.069472	375,513.59		
RICHMOND	15.463006	0.338565	11.434342	0.272481	11.706823		60,286.57	
SOUTH BRISTOL	15.463006	0.338565	16.334775	0.389259	16.724034		8,269,049.31	
SPRINGWATER	12.752995	0.279228	13.103762	0.312264	13.416025		73,961.39	
PENN YAN CENTRAL								22,679,366
BARRINGTON	7.620937	0.292886	7.722889	0.296592	8.019481		2,298,035.32	
BENTON	9.897359	0.380372	10.448624	0.401272	10.849896		2,341,376.26	
GENEVA	5.998285	0.311581	6.080215	0.310074	6.390289		4,358.81	
JERUSALEM	7.620956	0.301787	7.558588	0.290283	7.848871		9,503,711.72	
MILO	8.374715	0.321855	8.664728	0.332764	8.997492		5,911,767.86	
POTTER	7.856669	0.301944	8.358907	0.321018	8.679925		105,599.74	
PULTENEY	8.562891	0.329085	9.348768	0.359033	9.707801	2,624.88		
SENECA	8.965812	0.344572	8.881354	0.341081	9.222435		20,786.43	
TORREY	7.620928	0.292886	7.894491	0.303183	8.197674		2,491,104.97	

PRATTSBURGH CENTRAL								2,782,247
ITALY	9.255275	0.322347	9.278276	0.317243	9.595519		385,193.32	
JERUSALEM	9.255275	0.322347	9.376981	0.320618	9.697599		196,357.26	
PRATTSBURGH	9.255275	0.322347	9.086972	0.310702	9.397674	1,327,302.17		
PULTENEY	10.399185	0.362188	11.597845	0.396553	11.994398	430,254.90		
URBANA	12.507128	0.435605	8.814363	0.301380	9.115743	43,774.10		
WHEELER	9.255275	0.322347	9.477809	0.324065	9.801874	399,365.25		
WAYLAND-COHOCTON CENTRAL								8,883,870
AVOCA	12.642827	0.687573	11.827257	0.672941	12.500198	6,051.52		
CANADICE	13.594438	0.739334	13.679719	0.778347	14.458066		519,274.71	
COHOCTON	20.068282	1.091414	20.275602	1.153639	21.429241	2,138,581.95		
CONESUS	14.366849	0.781341	16.220238	0.922897	17.143135		56,995.33	
DANSVILLE	14.873914	0.808918	14.192708	0.807535	15.000243	228,351.21		
FREMONT	12.642827	0.687581	11.411223	0.649274	12.060497	51,938.59		
NAPLES	12.642827	0.687578	11.705326	0.666011	12.371337		10,535.70	
PRATTSBURGH	12.642827	0.687576	11.705326	0.665997	12.371323	3,352.34		
SPARTA	13.594438	0.739329	13.684665	0.778640	14.463305		5,382.13	
SPRINGWATER	13.033954	0.708852	13.011990	0.740355	13.752345		2,439,435.59	
WAYLAND	15.418191	0.838519	15.138995	0.861377	16.000372		342,397.13	
* WHITESVILLE CENTRAL								934,978
INDEPENDENCE	10.965934	0.693923	9.459000	0.718000	10.177000		588,757.00	
WEST UNION	9.430703	0.596774	7.662000	0.582000	8.244000	206,759.00		
WILLING	13.511036	0.854977	11.972000	0.909000	12.881000		139,462.00	
TOTAL						123,264,967.71	104,742,925.47	

* PROCESSING DONE BY STEUBEN COUNTY

Updated 10/07/24

2025 VILLAGE TAX RATES

O:Office Annual Report/city village rates.xls

VILLAGE	TAX RATE PER/1000	TAX LEVY
* ADDISON	9.330780	696,624.00
* ALMOND	6.450900**	5,298.00
* ARKPORT	5.385305	222,771.00
* AVOCA	9.331215	312,095.00
* BATH	12.341690	3,204,096.00
* CANISTEO	8.352735	641,583.00
* COHOCTON	10.119892	254,707.00
HAMMONDSPORT	8.224343	534,967.00
* NORTH HORNELL	4.706580	245,751.00
* PAINTED POST	14.341569	1,814,182.00
* RIVERSIDE	2.500000	117,613.00
* SAVONA	7.204840	210,540.00
* SOUTH CORNING	5.141553	344,000.00
WAYLAND	8.111074	546,849.00
TOTAL		9,151,076.00

2024 LEVY	% CHANGE
670,653.00	4%
6,518.00	-19%
215,643.00	3%
306,425.00	2%
3,086,443.00	4%
638,445.00	0%
249,920.00	2%
485,614.00	10%
239,052.00	3%
1,353,100.00	34%
115,852.00	2%
206,320.00	2%
343,400.00	0%
546,849.00	0%
8,464,234.00	8%

2025 CITY TAX RATES

CITY	TAX RATE PER/1000	TAX LEVY
* CORNING CITY	10.772466	8,714,598.00
* HORNELL CITY	13.450090	4,302,521.04
TOTAL		13,017,119.04

2024 LEVY	% CHANGE
8,329,577.00	4.6%
4,266,176.00	0.9%
12,595,753.00	3%

2025-2026 LEVY SUMMARY

Based on 2025 assessment rolls

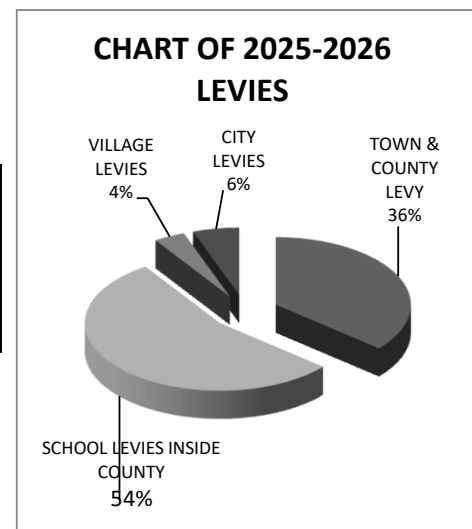
^ TOWN & COUNTY LEVY	83,884,184.50
** SCHOOL LEVIES INSIDE COUNTY	126,304,414.99
# VILLAGE LEVIES	9,151,076.00
CITY LEVIES	13,017,119.04
GRAND TOTAL	232,356,794.53

* Processing done by Steuben County Real Property Tax Dept.

** Steuben County share of levy.

^ Grand Total on the statement of taxes minus relieved school & village. (Includes special district levies.)

Village 2025-26 Levies use 2024 assessment rolls



COUNTY & TOWN TAX RATES

12/16/2025

MUNICIPALITY	2026 COUNTY	2026 TOWN	2026 COMBINED	2025 COUNTY	2025 TOWN	2025 COMBINED	MUNICIPALITY
ADDISON	6.472900	3.212260	9.685160	6.731303	3.169529	9.900832	ADDISON
ADDISON V	6.472900	3.207479	9.680379	6.731303	3.117083	9.848386	ADDISON V
AVOCA	6.639128	4.723866	11.362994	6.734621	4.595477	11.330098	AVOCA
AVOCA V	6.639128	4.354986	10.994114	6.734621	4.407112	11.141733	AVOCA V
BATH	6.699979	3.854473	10.554452	6.727784	3.911773	10.639557	BATH
BATH V	6.699979	1.547951	8.247930	6.727784	1.320862	8.048646	BATH V
SAVONA V	6.699979	1.548699	8.248678	6.727784	1.321250	8.049034	SAVONA V
BRADFORD	3.786646	6.604392	10.391038	3.926971	6.185486	10.112457	BRADFORD
CAMERON	6.922313	7.011829	13.934142	6.709180	6.706280	13.415460	CAMERON
CAMPBELL	8.071562	3.310988	11.382550	7.649156	3.425849	11.075005	CAMPBELL
CANISTEO	4.649270	6.065725	10.714995	4.562194	6.043680	10.605874	CANISTEO
CANISTEO V	7.948137	3.744995	11.693132	7.939878	3.736829	11.676707	CANISTEO V
CATON	5.299495	6.509821	11.809316	5.216409	6.355843	11.572252	CATON
COHOCTON	11.282107	6.968326	18.250433	10.625722	7.533119	18.158841	COHOCTON
COHOCTON V	11.282107	5.150461	16.432568	10.625722	6.182999	16.808721	COHOCTON V
CORNING TOWN	4.996203	3.883925	8.880128	4.947140	3.785892	8.733032	CORNING TOWN
RIVERSIDE V	7.184633	1.861906	9.046539	7.225404	1.925072	9.150476	RIVERSIDE V
S CORNING V	7.184633	1.861906	9.046539	7.225404	1.930326	9.155730	S CORNING V
CORNING CITY	6.306587		6.306587	6.639617		6.639617	CORNING CITY
DANSVILLE	4.721207	8.325160	13.046367	4.636788	7.934914	12.571702	DANSVILLE
ERWIN	3.903411	4.388693	8.292104	3.872040	4.313706	8.185746	ERWIN
PAINTED POST V	6.514991	1.827505	8.342496	6.583337	1.781338	8.364675	PAINTED POST V
FREMONT	3.638702	6.729353	10.368055	3.780644	8.380159	12.160803	FREMONT
GREENWOOD	4.054048	4.548672	8.602720	4.010764	4.449996	8.460760	GREENWOOD
HARTSVILLE	4.799809	4.296978	9.096787	4.939944	4.201107	9.141051	HARTSVILLE
HORNBY	6.992729	6.795850	13.788579	6.859543	6.494651	13.354194	HORNBY
HORNELLSVILLE	5.412324	3.567581	8.979905	6.454163	5.003069	11.457232	HORNELLSVILLE
ALMOND V	3.430389	2.778313	6.208702	4.019790	2.921829	6.941619	ALMOND V
ARKPORT V	6.287512	2.775341	9.062853	7.521071	2.919620	10.440691	ARKPORT V
N HORNELL V	6.287512	2.778313	9.065825	7.521071	2.921829	10.442900	N HORNELL V
HORNELL CITY	7.374653		7.374653	7.332748		7.332748	HORNELL CITY
HOWARD	7.861986	5.798381	13.660367	7.865488	5.778512	13.644000	HOWARD
JASPER	69.858141	133.735293	203.593434	73.996050	142.501686	216.497736	JASPER
LINDLEY	5.185526	7.584729	12.770255	5.100096	7.576935	12.677031	LINDLEY
PRATTSBURGH	6.513420	6.039520	12.552940	6.697806	5.991709	12.689515	PRATTSBURGH
PULTENEY	4.882113	2.657612	7.539725	4.352307	2.600364	6.952671	PULTENEY
RATHBONE	7.657009	7.031221	14.688230	7.510954	6.897227	14.408181	RATHBONE
THURSTON	149.207196	270.732796	419.939992	143.120976	267.493234	410.614210	THURSTON
TROUPSBURG	4.943310	3.862977	8.806287	5.221926	3.603546	8.825472	TROUPSBURG
TUSCARORA	317.400876	165.630744	483.031620	318.767311	162.055263	480.822574	TUSCARORA
URBANA	3.620424	5.991654	9.612078	5.101474	8.132292	13.233766	URBANA
HAMMONDSPORT	6.243442	2.123701	8.367143	8.957270	3.075825	12.033095	HAMMONDSPORT V
WAYLAND	6.872906	8.572266	15.445172	6.683069	8.100643	14.783712	WAYLAND
WAYLAND V	8.364795	5.951482	14.316277	8.156673	5.690361	13.847034	WAYLAND V
WAYNE	5.068976	2.372829	7.441805	4.546800	2.382551	6.929351	WAYNE
WEST UNION	6.242680	5.955207	12.197887	6.666616	5.979162	12.645778	WEST UNION
WHEELER	6.809236	5.684129	12.493365	6.724004	6.377064	13.101068	WHEELER
WOODHULL	8.280388	4.418252	12.698640	8.141478	4.317355	12.458833	WOODHULL
	17.076404			17.198962			

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33.084290

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MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
ADDISON TOV						
COUNTY		6.472900	381,418	6.731303	399,635	-5%
TOWN		3.212260	193,487	3.169529	191,739	1%
ADDISON	FD201	0.509223	32,791	0.357386	23,251	41%
CAMPBELL	FD202	0.282503	1,900	0.273286	1,800	6%
ADDISON VIL						
COUNTY		6.731303	469,009	6.731303	492,815	-5%
TOWN		3.207479	236,438	3.117083	231,229	2%
AVOCA TOV						
COUNTY		6.639128	764,994	6.734621	778,063	-2%
TOWN		4.723866	557,615	4.595477	541,364	3.0%
WALLACE	LD221	41.666667	3,850	39.205703	3,850	0%
AVOCA	FD224	0.994164	127,578	1.222876	98,761	29%
WALLACE(disolved)						0%
AVOCA VIL						
COUNTY		6.639128	212,407	6.734621	215,654	-2%
TOWN		4.354986	146,202	4.407112	147,211	-1%
AVOCA	FD224	0.994164	34,649	1.222876	42,271	-18%
BATH TOV						
COUNTY		6.699979	2,620,641	6.727784	2,626,425	-0.2%
TOWN		3.854473	1,516,049	3.911773	1,548,324	-2%
KANONA	LD241	438.281250	2,500	196.850394	2,500	0%
#2	LD242	818.181818	1,500	340.909091	1,500	0%
BUCK MEADOWS	LD243	70.000000	2,000	39.215686	2,000	0.0%
KANONA	FD243	1.028807	45,862	0.861767	45,862	0%
SAVONA	FD244	1.092632	74,129	0.914767	74,129	0%
BATH	FD245	0.641760	223,922	0.648893	223,922	0%
LAKE SALUBRIA SD	SD241	0.000000	-	0.000000	-	0%
BATH VIL						
COUNTY		6.699979	1,688,698	6.727784	1,707,464	-1%
TOWN		1.547951	391,195	1.320862	339,703	15%
SAVONA VIL						
COUNTY		6.699979	185,712	6.727784	190,207	-2%
TOWN		1.548699	42,980	1.321250	38,100	13%
BRADFORD						
COUNTY	**	3.786646	220,097	3.926971	230,468	-4%
TOWN		6.604392	424,165	6.185486	409,285	4%
FIRE	FD261	1.138770	80,000	1.032767	74,500	7%
Lamoka/Waneta	LW265	27.000000	108	27.000000	81	33%
CAMERON						
COUNTY		6.922313	461,317	6.709180	449,060	3%
TOWN		7.011829	489,255	6.706280	468,495	4%
FIRE	FD281	0.556701	50,000	0.553624	50,000	0%
CAMPBELL						
COUNTY		8.071562	1,502,360	7.649156	1,416,979	6%
TOWN		3.310988	631,457	3.425849	648,655	-2.7%
LIGHT	LD301	0.331389	11,500	0.275985	9,542	21%
CAMPBELL	FD301	1.431043	223,358	1.434926	222,117	1%
CAMPBELL FPD	FD302	2.036726	139,267	1.977209	135,213	3%

MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
CANISTEO TOV						
COUNTY	*	4.649270	406,143	4.562194	411,234	-1%
TOWN		6.065725	537,331	6.043680	551,603	-3%
FIRE	FD321	1.306250	133,962	1.219736	127,624	5%
CANISTEO VIL						
COUNTY		7.948137	580,251	7.939878	578,352	0.3%
TOWN		3.744995	280,148	3.736829	278,178	1%
CATON						
COUNTY	*	5.299495	856,902	5.216409	847,214	1%
TOWN		6.509821	1,068,100	6.355843	1,043,875	2%
LIGHT	LD341	0.454422	2,000	0.683298	3,000	-33%
FIRE	FD341	1.336967	229,517	1.317008	226,218	1%
COHOCTON TOV						
COUNTY		11.282107	948,275	10.625722	894,029	6%
TOWN		6.968326	597,429	7.533119	642,157	-7%
LIGHT	LD361	0.806493	13,000	0.976782	15,500	-16%
ATLANTA/NC	FD361	1.665575	132,000	2.076325	132,000	0%
COHOCTON FD	FD363	1.258163	283,575	1.802793	264,222	7%
AT/NC WATER	WD361	2824.858757	75,000	2830.188679	75,000	0%
COHOCTON AMB	AM361	0.357702	108,916	0.501979	105,415	3%
COHOCTON VIL						
COUNTY		11.282107	270,897	10.625722	255,782	6%
TOWN		5.150461	127,854	6.182999	152,791	-16%
COHOCTON AMB	AM361	0.501979	12,716	0.501979	12,678	0.3%
COHOCTON FD	FD363	1.802793	45,667	1.802793	45,530	0.3%
CORNING TOWN TOV						
COUNTY	**	4.996203	2,115,299	4.947140	2,091,729	1%
TOWN		3.883925	1,669,970	3.785892	1,622,582	3%
GIBSON	LD381	0.377809	5,300	0.360775	5,049	5%
ELMHURST	LD382	0.279906	2,900	0.241228	2,500	16%
CNG MANOR	LD383	0.249607	2,000	0.190975	1,500	33%
BIRCH DR	LD384	90.909091	2,000	72.727273	1,600	25%
PINE SHADOW TR	LD385	0.386051	1,200	0.321709	1,000	20%
GIBSON	FD381	0.000000	-	0.000000	-	0%
CORNING JOINT FD	FD385	1.120883	489,561	1.122857	490,471	-0.2%
CNG MANOR	WD382	152.804124	14,822	102.381443	9,931	49%
PINEWOOD AC	WD383	884.036071	123,765	898.678929	125,815	-2%
HORNBY RD units	WD384	305.909091	6,730	271.495652	6,244	8%
E CORNING units	WD385	418.234415	104,391	443.910256	110,800	-6%
E CORNING XT1 units	WD386	663.848485	21,907	675.606061	22,295	-2%
E CORNING XT2 units	WD387	266.120707	26,346	320.310000	32,031	-18%
SCHOONOVER DR	WD388	2883.476000	14,417	437.080000	2,185	560%
SOUTH CORNING VIL						
COUNTY		7.184633	465,591	7.225404	464,382	0.3%
TOWN		1.861906	124,311	1.930326	127,699	-3%
CORNING JOINT FD	FD385	1.120883	75,739	1.122857	75,230	1%
RIVERSIDE VIL						
COUNTY		7.184633	328,590	7.225404	330,456	-1%
TOWN		1.861906	87,060	1.925072	89,977	-3%

MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
CORNING CITY						
COUNTY		6.306587	5,104,981	6.639617	5,319,691	-4%
DANSVILLE						
COUNTY	**	4.721207	529,659	4.636788	519,598	2%
TOWN		8.325160	956,645	7.934914	908,196	5%
FREMONT	AM403	0.268290	15,458	0.204315	12,001	29%
LIGHT	LD401	0.732362	3,500	0.734090	3,500	0%
DANSVILLE	FD403	0.651397	17,900	0.645911	17,500	2%
S DANSVILLE	FD404	0.382014	29,000	0.376630	29,000	0%
PERKINSVILLE	FD405	0.494197	4,200	0.493459	4,201	0%
ARKPORT JOINT	FD406	3.032944	103,673	0.931350	25,649	304%
MARSH DITCH	WS401	0	-	0	-	0%
ERWIN TOV						
COUNTY	**	3.903411	2,736,016	3.872040	2,713,184	1%
TOWN		4.388693	3,078,846	4.313706	3,025,303	2%
MORN STAR	LD421	0.269384	3,500	0.254961	3,500	0%
STEUBEN VILL	LD422	0.118086	1,600	0.095945	1,300	23%
AURENE LIGHT	LD423	0.190520	10,200	0.186830	10,000	2%
AURENE PARK	PD421	0.694837	37,200	0.683796	36,600	2%
COOPER	FD421	1.120964	187,009	1.073490	179,081	4%
GANG MILLS	FD422	1.004774	594,900	0.950352	563,700	6%
GLASS WORKS	FD423	1.643486	97,128	1.610849	95,200	2%
STREAM MGMT	SM421	0.082772	67,578	0.080971	66,170	2%
BR421	BR421	881.636821	561,250	881.636821	561,250	0.0%
PAINTED POST VIL						
COUNTY		6.514991	814,916	6.583337	826,319	-1%
TOWN		1.781338	223,588	1.781338	223,588	0%
FREMONT						
COUNTY	*	3.638702	316,127	3.780644	326,645	-3%
TOWN		6.729353	600,420	8.380159	742,502	-19%
FIRE	FD441	0.808503	85,000	0.782882	82,000	4%
GREENWOOD						
COUNTY	*	4.054048	297,956	4.010764	296,389	1%
TOWN		4.548672	349,202	4.449996	343,432	2%
LIGHT	LD461	0.833577	8,000	1.040695	10,002	-20%
FIRE	FD461	0.268785	33,000	0.264469	32,501	2%
HARTSVILLE						
COUNTY	**	4.799809	288,995	4.939944	296,957	-3%
TOWN		4.296978	266,902	4.201107	259,450	3%
FIRE	FD481	0.706853	53,421	0.704582	52,935	1%
HORNBY						
COUNTY		6.992729	800,207	6.859543	786,245	2%
TOWN		6.799585	807,509	6.494651	770,338	5%
FIRE	FD501	0.764647	95,275	0.743556	92,500	3%

MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
HORNELLSVILLE TOV						
COUNTY	**	5.512324	1,363,739	6.454163	1,169,842	17%
TOWN		5.003069	927,597	5.003069	927,597	0%
LIGHT	LD521	0.215150	8,000	0.261880	8,000	0%
N HORNELL	FD522	0.701566	66,888	0.929866	64,876	3%
S HORNELL	FD523	0.599336	69,941	0.863316	67,885	3%
ARKPORT JOINT	FD526	1.445656	117,958	0.891933	52,051	127%
SEWER/UNITS	SD521	108.120000	60,655	98.290909	55,141	10%
WATER/UNITS	WD521	84.899110	57,222	77.181009	52,020	10%
WATER /UNITS	WD523	83.245161	2,581	72.387097	2,244	15%
WATERUNITS	WD524	70.000000	1,400	66.666667	1,400	0%
NORTH HORNELL VIL						
COUNTY		6.287512	417,915	7.521071	382,704	9%
TOWN		2.778313	188,871	2.921829	151,649	25%
ARKPORT VIL						
COUNTY		6.287512	334,710	7.521071	302,685	11%
TOWN		2.775341	150,444	2.919620	119,775	26%
ARKPORT JOINT	FD526	1.445656	80,020	0.891933	37,310	114%
ALMOND VIL						
COUNTY	**	3.430389	3,457	4.019790	2,999	15%
TOWN		3.567581	3,046	2.921829	2,331	31%
HORNELL CITY						
COUNTY		7.374653	2,322,522	7.332748	2,293,276	1%
HOWARD						
COUNTY		7.861986	850,468	7.865488	849,772	0.1%
TOWN		5.798381	643,627	5.778512	639,163	1%
LIGHT	LD541	53.475936	3,000	53.475936	3,000	0%
FIRE	FD541	0.576394	107,000	0.690582	105,000	2%
JASPER						
COUNTY	*	69.858141	338,794	73.996050	336,360	1%
TOWN		133.735293	666,570	142.501686	660,963	1%
LIGHT	LD561	17.443635	10,000	18.286550	10,000	0%
FIRE	FD561	5.068132	43,825	6.246250	51,933	-16%
LINDLEY						
COUNTY	*	5.185526	620,030	5.100096	614,171	1%
TOWN		7.584729	933,220	7.576935	933,163	0.0%
FIRE	FD581	0.552289	70,157	0.551713	70,157	0%
PRATTSBURGH						
COUNTY		6.513420	1,157,003	6.697806	1,178,279	-2%
TOWN		6.039520	1,096,253	5.991709	1,074,291	2%
PRATTSBURGH	FD601	1.065813	177,635	1.023277	168,744	5%
NAPLES	FD602	0.261741	8,708	0.283296	9,411	-7.5%
UPPER 5 MILE	WS601	0.000000	-	0.000000	-	0%

MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
PULTENEY						
COUNTY	**	4.882113	1,854,339	4.352307	1,625,402	14%
TOWN		2.657612	1,013,383	2.600364	974,159	4%
BRANCHPORT	FD621	0.310837	18,109	0.281201	16,248	11%
PULTENEY	FD622	0.869811	296,208	0.871460	290,400	2%
AMBULANCE	AM621	0.210887	11,728	0.206261	11,387	3%
WATER UNITS	WD621	378.628653	213,149	372.713385	209,819	2%
RATHBONE						
COUNTY		7.657009	493,417	7.510954	481,614	2%
TOWN		7.031221	462,446	6.897227	450,959	3%
ADDISON	FD641	0.829129	26,161	0.673558	21,305	23%
CAMERON	FD642	1.161256	23,500	1.167571	23,500	0%
WOODHULL	FD643	1.080255	24,850	1.041529	23,800	4%
THURSTON						
COUNTY	*	149.207196	396,807	143.120976	379,553	5%
TOWN		270.732796	736,772	267.493234	724,673	2%
FIRE	FD661	22.966739	67,539	21.044163	61,395	10%
TROUBSBURG						
COUNTY	**	4.943310	664,759	5.221926	705,366	-6%
TOWN		3.862977	524,755	3.603546	491,235	7%
LIGHT	LD681	1377.752000	10,333	1066.666667	8,000	29%
FIRE	FD681	0.387702	62,500	0.453481	73,000	-14%
TUSCARORA						
COUNTY		317.400876	912,343	318.767311	917,366	-1%
TOWN		165.630744	486,590	162.055263	474,690	3%
FIRE	FD701	23.141125	69,007	22.749049	67,654	2%
URBANA TOV						
COUNTY	*	3.620424	1,717,892	5.101474	1,481,617	16%
TOWN		5.991654	2,866,003	8.132292	2,375,329	21%
HAMMONDSPORT	FD721	0.636877	320,250	1.044391	318,666	0%
UPPER 5 MILE	WS721	0.000000	-	0.000000	-	0%
WATER UNITS	WD722	0.000000	-	0.000000	-	0%
HAMMONDSPORT VIL						
COUNTY		6.243442	663,738	8.957270	569,223	17%
TOWN		2.123701	226,941	3.075825	196,052	16%
HAMMONDSPORT	FD721	0.636877	69,874	1.044391	68,397	2%

MUNICIPALITY	SPEC DIST CODE	2026 TAX RATE	2026 TAX LEVY*	2025 TAX RATE	2025 TAX LEVY*	% LEVY CHANGE
WAYLAND TOV						
COUNTY	**	6.872906	1,028,159	6.683069	993,200	4%
TOWN		8.572266	1,299,464	8.100643	1,219,577	7%
LIGHT	LD741	0.729266	5,100	0.612293	4,300	19%
LIGHT	LD742	0.176766	2,400	0.147308	2,000	20%
LIGHT	LD743	0.179598	200	0.179598	200	0%
WAYLAND JOINT	FD741	2.073587	189,113	1.958602	172,391	10%
PERKINSVILLE	FD742	0.942070	115,606	1.108044	113,330	2%
AQUATIC WEED	AW741	1.544916	51,000	1.557875	51,000	0%
WATER DIST CAPITAL	WD741	72.922156	18,267	73.461078	18,402	-1%
WATER DIST 1 O&M	WD742	50.000000	2,200	50.000000	2,200	0%
SEWER DIST O&M	SD741	56.250000	1,800	56.250000	1,800	0%
WAYLAND VIL						
COUNTY		8.364795	544,739	8.156673	530,345	3%
TOWN		5.951482	398,827	5.690361	380,709	5%
WAYLAND JOINT	FD741	2.073587	141,472	1.958602	133,743	6%
WAYNE						
COUNTY	**	5.068976	1,650,371	4.546800	1,464,937	13%
TOWN		2.372829	778,615	2.382551	772,477	1%
LIGHT	LD761	0.051784	2,000	0.051694	2,000	0%
FIRE	FD761	0.763740	253,406	0.757536	248,427	2%
Lamoka/Waneta	LW761	135.000000	16,065	135.000000	16,065	0%
Lamoka/Waneta	LW762	180.000000	4,680	180.000000	4,680	0%
Lamoka/Waneta	LW763	90.000000	20,520	90.000000	20,700	-1%
Lamoka/Waneta	LW764	90.000000	270	90.000000	270	0%
Lamoka/Waneta	LW766	0.000000	-	0.000000	-	0%
WEST UNION						
COUNTY		6.242680	327,681	6.666616	353,105	-7%
TOWN		5.955207	317,369	5.979162	322,508	-2%
LIGHT	LD781	1.837448	3,600	2.196184	4,500	-20%
FIRE	FD781	0.650015	50,535	0.644006	50,357	0%
WATER	WD781	467.027857	13,077	458.439286	12,836	2%
WHEELER						
COUNTY		6.809236	661,736	6.724004	649,117	2%
TOWN		5.684129	578,217	6.377064	643,561	-10%
PRATTSBURGH	FD801	1.059430	50,424	1.018911	47,902	5%
AVOCA	FD804	1.449529	56,796	1.262832	49,376	15%
BATH	FD803	0.214241	6,000	0.214528	6,000	0%
UPPER 5 MILE	WS801	0.000000	-	0.000000	-	0%
WOODHULL						
COUNTY		8.280388	1,172,745	8.141478	1,158,000	1%
TOWN		4.418252	632,836	4.317355	620,441	2%
FIRE	FD821	0.764478	117,150	0.759045	116,250	1%
TOTAL			83,411,847		81,220,186	
County Levy: after sales tax & pro-rata						
*- Use all sales tax as a credit against share of county levy						
**-Use part of sales tax as a credit against share of county levy						

Final County Equalization for 2026

12/10/2025

ASSESSING UNIT	2024 Taxable Assessed Value	2025 Taxable Assessed Value	2025 + Vet & Clergy & Senior Citizen & Vets (a-zz)	2025 COUNTY ER	2024 COUNTY ER	2025 EQUALIZED FULL VALUE (C'D)	2024 EQUALIZED FULL VALUE Prior Yr LAX2	%Change in Equalized FULL VALUE	DIST RATE	H.a Estimated Tax rate	2024 LEVY USING 2024 ER&VALUE	2025 LEVY (less Omitted) USING 2024 ER&VALUE ACTUAL	TAX Difference (I-J)	% Change DUE TO ER&VALUE (K/J)	2026 LEVY less total omitted 'USING 2025 ER & VALUE	1.11% change in Co Levy (O-L)	TOTAL % Change (M-J)	P Sales Tax Credit	2026 Levy after sales tax	2026 Tax Rate After sales tax credit	Actual 2025 Tax Rate After sales tax credit	ASSESSING UNIT
ADDISON	59,369,623	58,925,396	61,225,108	0.9800	1.0000	62,474,600	61,590,901.0	0.014348	0.006941		\$366,357.13	\$399,634.92	(\$33,277.79)	-8.33	\$381,418.19			\$0.00	\$381,418.19	6.47	6.73	ADDISON
ADDISON V	73,212,418	72,457,278	75,749,206	0.9800	1.0000	77,295,108	76,194,356.0	0.014447	0.008587		\$453,266.03	\$492,814.97	(\$39,548.94)	-8.03	\$469,008.71			\$0.00	\$469,008.71	6.47	6.73	ADDISON V
ADDISON Townwide	132,582,041	131,382,674	136,974,314	0.9800	1.0000	139,769,708	137,785,257.0	0.014402	0.015528	6.238442	\$819,623.16	\$892,449.89	(\$72,826.73)	-8.16	\$850,426.90	3.45	-4.71	\$0.00	\$850,426.90	6.47	6.73	ADDISON Townwide
AVOCA	115,531,843	115,225,143	119,648,544	0.9600	1.0000	124,633,900	119,136,161.0	0.046147	0.013846		\$730,865.31	\$778,063.18	(\$47,197.87)	-6.07	\$764,994.47			\$0.00	\$764,994.47	6.64	6.73	AVOCA
AVOCA V	32,021,691	31,933,266	34,564,270	0.9600	1.0000	36,004,448	34,283,736.0	0.050190	0.004000		\$211,133.58	\$215,653.95	(\$4,520.37)	-2.10	\$212,407.39			\$0.00	\$212,407.39	6.65	6.73	AVOCA V
Avoca Townwide	147,553,534	147,158,409	154,212,814	0.9600	1.0000	160,638,348	153,419,897.0	0.047050	0.017846	6.401258	\$941,998.89	\$993,717.13	(\$51,718.24)	-5.20	\$977,401.86	3.56	-1.64	\$0.00	\$977,401.86	6.65	6.73	Avoca Townwide
BATH	390,384,924	391,141,684	408,007,406	0.9500	1.0000	429,481,480	405,213,950.0	0.059888	0.047714		\$2,518,521.15	\$2,626,425.39	(\$107,904.24)	-4.11	\$2,620,641.16			\$0.00	\$2,620,641.16	6.70	6.73	BATH
BATH V	253,792,902	252,045,204	263,961,863	0.9500	1.0000	277,854,593	263,288,877.0	0.055322	0.030869		\$1,629,366.34	\$1,707,463.79	(\$78,097.45)	-4.57	\$1,688,697.63			\$0.00	\$1,688,697.63	6.70	6.73	BATH V
SAVONA V	28,271,854	27,718,240	29,864,472	0.9500	1.0000	31,436,286	29,971,958.0	0.048857	0.003492		\$184,345.44	\$190,206.92	(\$5,861.48)	-3.08	\$185,711.63			\$0.00	\$185,711.63	6.70	6.73	SAVONA V
Bath Townwide	672,449,680	670,905,128	701,833,741	0.9500	1.0000	738,772,359	698,474,785.0	0.057694	0.020766	6.457296	\$4,332,232.93	\$4,524,096.10	(\$191,863.17)	-4.24	\$4,495,050.42	3.60	-0.64	\$0.00	\$4,495,050.42	6.70	6.73	Bath Townwide
BRADFORD	58,688,489	58,124,596	60,425,572	0.9000	1.0000	60,425,572	60,536,740.0	0.001836	0.006713		\$354,341.43	\$392,102.96	(\$37,761.53)	-9.63	\$367,658.58	3.40	-6.23	\$147,561.34	\$220,097.24	3.79	3.93	BRADFORD
CAMERON	66,932,119	66,642,003	68,994,864	0.9100	1.0000	75,818,532	69,330,272.0	0.093585	0.00423		\$444,607.24	\$454,529.37	(\$9,922.13)	-2.21	\$461,316.83	3.72	2.73	\$0.00	\$461,316.83	6.92	6.71	CAMERON
CAMPBELL	185,246,398	186,129,998	192,594,823	0.7800	0.8750	246,916,440	218,767,186.0	0.128672	0.027432		\$1,447,942.01	\$1,416,978.53	\$30,963.48	2.19	\$1,502,359.74	3.84	6.03	\$0.00	\$1,502,359.74	8.07	7.65	CAMPBELL
CANISTEO	90,139,450	87,536,327	90,135,895	0.8000	0.8500	112,669,869	109,146,729.0	0.032279	0.012517		\$660,707.06	\$715,696.23	(\$54,989.17)	-7.88	\$694,320.04	4.70	-2.99	\$288,176.85	\$460,143.19	4.64	4.56	CANISTEO
CANISTEO V	72,841,468	73,004,692	77,447,198	0.8000	0.8500	96,808,998	90,641,316.0	0.068045	0.010755		\$567,697.37	\$578,352.37	(\$10,655.00)	-1.84	\$580,251.29	2.17	0.33	\$0.00	\$580,251.29	7.95	7.94	CANISTEO V
Canisteo Townwide	162,980,918	160,541,019	167,583,093	0.8000	0.8500	209,478,866	199,788,046.0	0.048506	0.023273	7.651655	\$1,228,404.44	\$1,294,048.60	(\$65,644.16)	-5.07	\$1,274,571.33	3.57	-1.51	\$0.00	\$1,274,571.33	7.95	7.94	Canisteo Townwide
CATON	162,413,232	161,694,937	165,219,727	0.6800	0.7200	242,970,187	229,744,940.0	0.057565	0.026993		\$1,424,800.79	\$1,488,082.62	(\$63,281.83)	-4.25	\$1,478,348.82	3.60	-0.65	\$621,447.28	\$856,901.54	5.30	5.22	CATON
COHOCTON	84,138,149	80,675,263	87,007,563	0.5600	0.6300	155,370,648	137,650,224.0	0.128735	0.017261		\$911,108.58	\$894,028.55	\$17,080.03	1.91	\$948,275.32	4.16	6.07	\$0.00	\$948,275.32	3.09	10.63	COHOCTON
COHOCTON V	24,071,953	20,224,602	25,201,816	0.5600	0.6300	45,003,243	39,868,920.0	0.128781	0.005000		\$263,903.39	\$255,781.87	\$8,121.52	3.18	\$270,896.91	2.73	5.91	\$0.00	\$270,896.91	8.96	10.63	COHOCTON V
Cohocton Townwide	108,210,102	103,099,865	112,209,379	0.5600	0.6300	200,373,891	177,519,126.0	0.128745	0.022261	3.485690	\$1,175,011.98	\$1,149,810.42	\$25,201.56	2.19	\$1,219,172.23	3.84	6.03	\$0.00	\$1,219,172.23	7.84	10.63	Cohocton Townwide
CORNING TOWN	422,815,747	423,381,337	434,212,669	0.8700	0.9200	499,095,022	470,799,545.0	0.060101	0.055448		\$2,926,741.73	\$3,055,014.46	(\$128,272.73)	-4.20	\$3,041,839.38	3.77	-0.43	\$926,540.34	\$2,115,299.04	5.00	4.95	CORNING TOWN
S CORNING V	64,270,795	64,803,750	67,354,860	0.8700	0.9200	77,419,379	72,560,575.0	0.066962	0.008601		\$453,994.77	\$464,382.44	(\$10,387.67)	-2.24	\$465,591.14	2.50	0.26	\$0.00	\$465,591.14	7.18	7.23	S CORNING V
RIVERSIDE V	45,735,329	45,735,063	46,991,929	0.8700	0.9200	53,944,746	51,018,350.0	0.057360	0.005993		\$316,337.23	\$330,456.21	(\$14,118.98)	-4.27	\$328,589.63	3.71	-0.56	\$0.00	\$328,589.63	7.18	7.23	RIVERSIDE V
Corning T Townwide	532,821,871	533,920,150	548,499,458	0.8700	0.9200	630,459,147	594,378,470.0	0.060703	0.070042	6.924394	\$3,697,073.73	\$3,849,853.11	(\$152,779.38)	-3.97	\$3,826,020.15	3.61	-0.36	\$0.00	\$3,826,020.15	7.18	7.23	Corning T Townwide
CORNING CITY	801,204,539	809,468,148	830,625,835	0.9900	1.0000	839,015,995	821,306,848.0	0.021562	0.03212		\$4,920,071.36	\$5,319,691.26	(\$399,619.90)	-7.51	\$5,104,981.47	3.48	-4.04	\$0.00	\$5,104,981.47	6.31	6.64	CORNING CITY
DANSVILLE	112,059,889	116,330,288	116,330,288	0.8000	0.8500	145,412,860	136,482,136.0	0.065435	0.016155		\$852,715.15	\$884,009.43	(\$31,294.28)	-3.54	\$884,762.58	3.63	0.09	\$355,103.25	\$529,659.33	4.55	4.64	DANSVILLE
ERWIN	700,771,828	700,929,611	712,113,909	0.9500	1.0000	749,593,588	711,541,541.0	0.053478	0.083278		\$4,395,689.67	\$4,613,021.80	(\$217,332.13)	-4.71	\$4,566,549.83	3.70	-1.01	\$1,830,533.54	\$2,736,016.29	3.90	3.87	ERWIN
PAINTED POST V	125,516,743	125,083,245	128,120,140	0.9500	1.0000	134,863,305	128,237,783.0	0.051666	0.014983		\$790,851.53	\$826,318.96	(\$35,467.43)	-4.29	\$814,916.17	2.91	-1.38	\$0.00	\$814,916.17	6.51	6.58	PAINTED POST V
Erwin Townwide	826,228,571	826,012,856	840,234,049	0.9500	1.0000	884,456,894	839,779,324.0	0.053202	0.098261	6.279008	\$5,186,514.20	\$5,439,340.76	(\$252,799.56)	-4.65	\$5,381,466.00	3.68	-1.06	\$0.00	\$5,381,466.00	6.51	6.58	Erwin Townwide
FREMONT	86,399,311	86,878,977	89,187,984	0.9950	1.0000	89,636,165	88,578,637.0	0.011939	0.009585		\$525,635.18	\$573,733.33	(\$48,098.15)	-8.38	\$545,390.03	3.44	-4.94	\$229,263.31	\$316,126.72	3.64	3.78	FREMONT
GREENWOOD	73,898,433	73,495,850	75,613,052	0.8950	0.9450	84,483,857	80,375,833.0	0.051135	0.009386		\$495,421.55	\$520,590.62	(\$25,169.07)	-4.83	\$514,404.89	3.58	-1.26	\$216,085.21	\$297,955.68	4.05	4.01	GREENWOOD
HARTSVILLE	60,113,500	60,209,658	62,132,870	0.9800	1.0000	63,400,888	61,758,932.0	0.026588	0.007044		\$371,788.97	\$400,018.58	(\$28,229.61)	-7.03	\$385,761.85	3.49	-3.56	\$96,766.98	\$288,994.87	4.80	4.94	HARTSVILLE
HORNBY	114,620,549	114,434,191	117,378,033	0.8925	0.9650	131,516,033	121,388,224.0	0.083433	0.014611		\$771,222.63	\$786,244.55	(\$15,021.92)	-1.91	\$800,207.34	3.69	1.78	\$0.00	\$800,207.34	6.99	6.86	HORNBY
HORNELLVILLE	181,253,909	251,969,200	259,960,048	1.0000	0.8900	259,960,048	210,092,285.0	0.237361	0.028881		\$1,524,430.99	\$1,363,223.47	\$161,207.52	11.83	\$1,584,259.42	4.39	16.21	\$220,520.40	\$1,363,739.02	5.41	6.45	HORNELLVILLE
N HORNELL V	50,884,219	46,467,483	49,094,233	1.0000	0.8900	69,094,233	59,351,566.0	0.164152	0.007676		\$405,175.30	\$382,703.81	\$22,471.49	5.87	\$417,915.11	3.33	9.20	\$0.00	\$417,915.11	6.29	7.52	N HORNELL V
ARKPORT V	40,244,890	53,234,083	54,880,657	1.0000	0.8900	54,880,657	46,729,160.0	0.174441	0.006097		\$321,825.51	\$302,684.66	\$19,140.85	6.32	\$334,709.95	4.26	10.58	\$0.00	\$334,709.95	5.04	7.52	ARKPORT V
ALMOND V	745,937	1,007,635	1,178,910	1.0000	0.8900	1,178,910	978,165.0	0.205226	0.001131		\$6,913.24	\$5,610.24	\$1,303.00	23.23	\$6,335.52	-10.30	12.93	\$2,878.94	\$3,456.58	3.43	4.02	ALMOND V
Hornellville Townwide	273,128,955	372,678,401	385,113,848	1.0000	0.8900	385,113,848	317,151,176.0	0.214291	0.042785	6.059789	\$2,258,345.04	\$2,054,222.18	\$204,122.86	9.94	\$2,343,220.00	4.13	14.07	\$0.00	\$2,343,220.00	6.29	7.52	Hornellville Townwide
HORNELL CITY	312,744,400																					

COUNTY/TOWN TAX LEVY
SUMMARY COMPARISON

2026		reduce levy before distribution	2025	% CHANGE
COUNTY LEVY				
\$54,805,661.00		BUDGET LEVY	\$53,750,393.00	1.96%
\$35,794.96		**OMITTED/reduce levy before distribution	\$46,185.29	
\$2,640.50		AG FOREST LAND PENALTIES/reduce levy before distribution		
\$54,767,225.54		TOTAL COUNTY LEVY* adjusted for rounding	\$53,704,207.71	1.98%
(\$9,628,902.35)		SALES TAX CREDIT	(\$9,545,048.02)	0.88%
(\$273,498.59)		ADDL 1% SALES TAX	(\$255,253.56)	7.15%
\$0.00		Adjusted sales tax credit	\$0.00	0.00%
\$0.00		CHARGEBACKS/CITY	\$0.00	0.00%
\$44,864,824.60		TAX LEVY	\$43,903,906.13	2.19%
\$4,382,291.61		RELEVIED SCHOOL TAX	\$4,162,732.27	5.27%
\$628,303.44		RELEVIED VILLAGE TAX	\$711,019.14	-11.63%
\$1,000.00		CONS HEALTH DIST	\$1,000.00	0.00%
\$34,130.90		CHARGEBACKS/TOWN&SP DIST	\$11,788.41	189.53%
\$0.00		WATERSHED PROT DIST	\$0.00	0.00%
\$41,643.00		LAMOKA WANETA LAKES PROT	\$41,796.00	-0.37%
\$0.00		WORKER'S COMP	\$0.00	0.00%
\$35,794.96		**OMITTED TAXES	\$46,185.29	-22.50%
\$2,640.50		Forestland Penalty	\$0.00	100.00%
		Ag Land Penalty		#DIV/0!
\$5,125,804.41		TOTAL	\$4,974,521.11	3.04%
\$49,990,629.01		TOTAL PAYABLE TO CTY FINANCE	\$48,878,427.24	2.28%
TOWN LEVY				
\$10,347,910.84		GENERAL	\$9,821,492.25	5.36%
\$19,967,591.79		HIGHWAY	\$19,685,320.20	1.43%
(11,445.64)		OMITTED TAXES*	(15,861.96)	-27.84%
\$0.00		Ag Land Penalties	\$0.00	#DIV/0!
SPECIAL DISTRICTS:				
\$128,043.14		LIGHT	\$119,770.00	6.91%
\$145,185.53		AMBULANCE	\$141,387.00	2.69%
\$37,200.00		PARK	\$36,600.00	1.64%
\$0.00		TRACE/HWY	\$0.00	0.00%
\$6,431,619.79		FIRE	\$6,127,109.91	4.97%
\$102,898.78		WATER/SEWER	\$97,767.30	5.25%
\$0.00		SIDEWALK	\$0.00	0.00%
\$51,000.00		AQUATIC WEED	\$51,000.00	0.00%
\$561,250.00		BRIDGE DIST	\$561,250.00	0.00%
\$67,200.00		STREAM MGMT	\$66,170.00	1.56%
\$654,830.61		WATER/SEWER @ UNITS	\$652,397.05	0.37%
\$409,420.07		MISC RELEVIES/RETURNWATER	\$358,807.63	14.11%
\$0.00		Ag Land Penalty	\$0.00	#DIV/0!
\$0.00		Forestland Penalty	\$0.00	#DIV/0!
\$11,445.64		Omitted Taxes	\$15,861.96	-27.84%
		TOTAL PAYABLE TO		
\$38,904,150.55		TOWN SUPERVISOR	\$37,719,071.34	3.14%
COUNTY/TOWN TOTALS				
\$49,990,629.01		PAYABLE TO CTY FINANCE	\$48,878,427.24	2.28%
\$38,904,150.55		PAYABLE TO SUPERVISOR	\$37,719,071.34	3.14%
\$88,894,779.56		TOTAL REAL PROPERTY TAX LEVY	\$86,597,498.58	2.65%

SALES TAX DISTRIBUTION

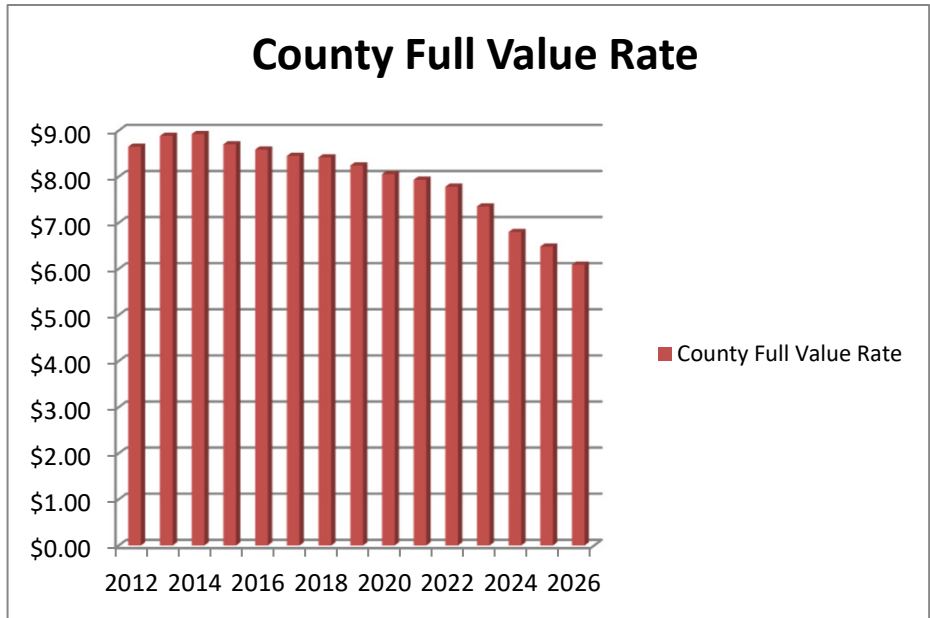
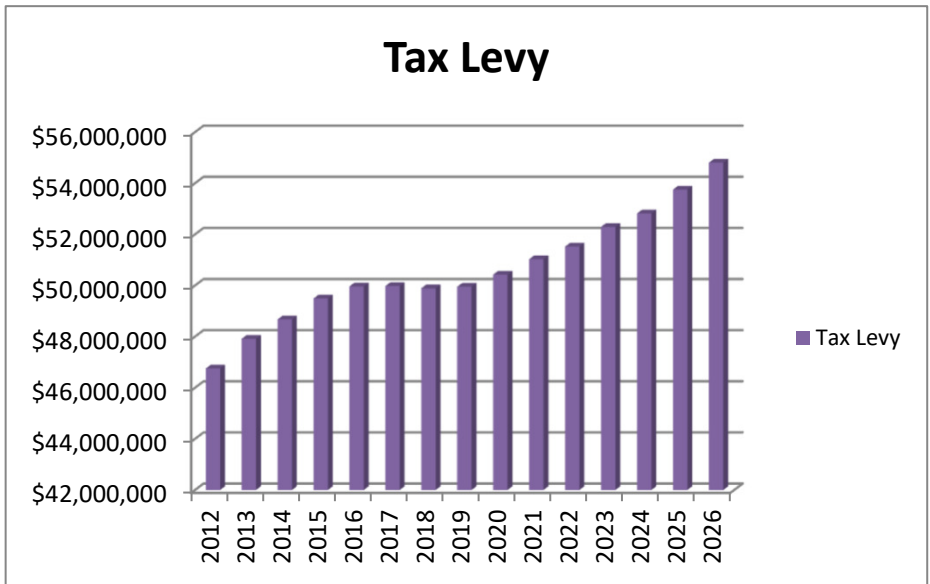
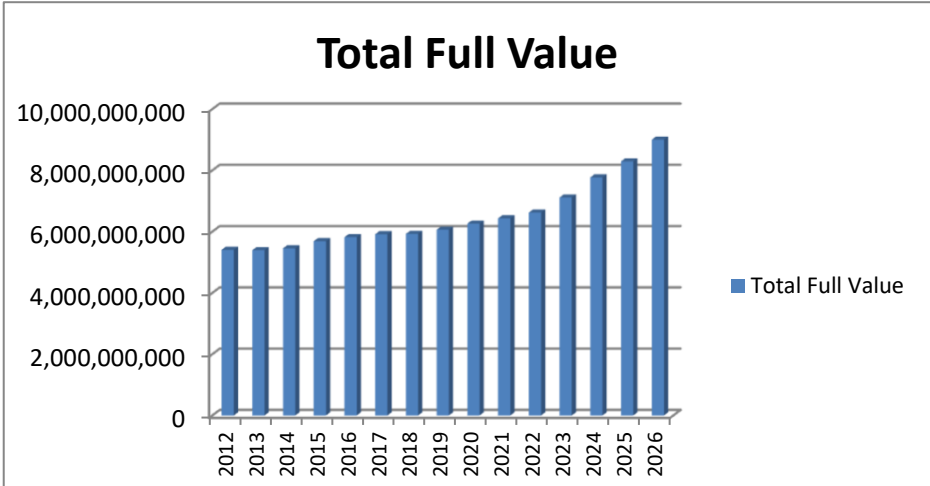
MUNICIPALITY	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	% CHANGE	% of TOTAL
ADDISON	\$125,277	\$127,732	\$140,339	\$143,327	\$140,473	\$148,122	\$158,839	\$182,835	\$171,807	\$159,792	-6%	0.92%
ADDISON V	\$168,585	\$172,024	\$174,892	\$181,557	\$177,122	\$185,224	\$199,786	\$226,141	\$212,543	\$197,698	-6%	1.14%
AVOCA	\$238,170	\$237,474	\$234,175	\$241,566	\$253,396	\$267,219	\$271,183	\$311,189	\$332,328	\$318,777	7%	1.57%
AVOCA V	\$72,059	\$73,051	\$72,033	\$73,616	\$74,224	\$77,754	\$78,902	\$89,895	\$95,634	\$92,089	6%	0.45%
BATH	\$852,591	\$848,331	\$960,686	\$981,652	\$929,475	\$989,911	\$1,078,415	\$1,213,365	\$1,130,336	\$1,098,489	-7%	6.11%
BATH V	\$675,776	\$669,841	\$689,727	\$699,194	\$656,083	\$686,824	\$735,782	\$795,333	\$734,439	\$710,671	-8%	4.01%
SAVONA	\$66,450	\$65,715	\$74,530	\$75,023	\$72,662	\$75,932	\$81,311	\$90,024	\$83,606	\$80,405	-7%	0.45%
BRADFORD	\$118,038	\$112,751	\$127,595	\$141,595	\$131,455	\$142,847	\$141,114	\$171,553	\$168,866	\$154,551	-2%	0.86%
CAMERON	\$151,630	\$151,770	\$154,546	\$166,042	\$162,497	\$169,185	\$180,748	\$203,215	\$193,395	\$193,922	-5%	1.02%
CAMPBELL	\$525,089	\$518,526	\$488,749	\$513,681	\$524,552	\$561,805	\$580,971	\$635,419	\$610,247	\$631,541	-4%	3.20%
CANISTEO	\$222,373	\$226,899	\$232,509	\$251,921	\$247,822	\$255,507	\$270,688	\$291,462	\$304,463	\$288,177	4%	1.47%
CANISTEO V	\$183,499	\$185,552	\$183,223	\$197,883	\$204,212	\$210,581	\$225,787	\$240,179	\$252,842	\$247,609	5%	1.21%
CATON	\$505,296	\$483,764	\$502,707	\$536,279	\$516,846	\$576,546	\$586,232	\$647,264	\$640,869	\$621,447	-1%	3.26%
COHOCTON	\$274,664	\$279,925	\$278,035	\$297,357	\$304,149	\$326,588	\$349,065	\$395,857	\$383,973	\$397,393	-3%	1.99%
COHOCTON V	\$83,584	\$85,441	\$81,899	\$86,599	\$90,282	\$97,505	\$102,499	\$114,617	\$111,213	\$115,105	-3%	0.58%
CORNING TN	\$995,768	\$990,096	\$1,023,909	\$1,058,887	\$1,010,323	\$1,073,146	\$1,142,379	\$1,217,087	\$1,313,286	\$1,276,540	8%	6.13%
SOUTH CORNINC	\$163,427	\$160,676	\$154,709	\$159,914	\$159,602	\$168,156	\$195,554	\$208,509	\$202,406	\$198,016	-3%	1.05%
RIVERSIDE	\$106,993	\$103,832	\$112,444	\$114,979	\$114,354	\$119,207	\$136,648	\$144,676	\$142,315	\$137,975	-2%	0.73%
DANSVILLE	\$273,744	\$272,148	\$291,518	\$309,467	\$297,981	\$324,119	\$336,936	\$364,862	\$380,714	\$371,924	4%	1.84%
ERWIN	\$1,590,296	\$1,555,266	\$1,662,976	\$1,704,496	\$1,614,011	\$1,690,356	\$1,802,530	\$1,995,932	\$1,984,831	\$1,917,243	-1%	10.06%
PAINTED POST	\$263,983	\$263,218	\$263,080	\$270,302	\$266,993	\$285,302	\$301,575	\$333,418	\$357,717	\$344,941	7%	1.68%
FREMONT	\$172,526	\$177,261	\$181,311	\$187,567	\$176,101	\$193,237	\$211,987	\$265,768	\$247,088	\$229,263	-7%	1.34%
GREENWOOD	\$163,378	\$161,896	\$167,079	\$171,406	\$163,666	\$172,364	\$212,333	\$286,607	\$224,201	\$216,085	-22%	1.44%
HARTSVILLE	\$122,297	\$122,210	\$134,261	\$137,497	\$131,177	\$141,996	\$151,542	\$166,696	\$172,275	\$162,161	3%	0.84%
HORNBY	\$244,753	\$245,542	\$258,145	\$271,788	\$276,641	\$299,125	\$335,833	\$359,666	\$338,610	\$336,380	-6%	1.81%
HORNELLSVILLE	\$445,066	\$441,256	\$439,444	\$493,359	\$514,513	\$546,393	\$553,175	\$579,431	\$586,048	\$664,902	1%	2.92%
N HORNELL	\$116,296	\$126,072	\$124,646	\$138,138	\$144,561	\$151,771	\$152,977	\$162,276	\$165,560	\$176,723	2%	0.82%
ARKPORT	\$97,615	\$102,791	\$100,919	\$111,333	\$117,893	\$122,210	\$122,916	\$129,857	\$130,350	\$140,369	0%	0.65%
ALMOND	\$2,542	\$2,510	\$2,450	\$2,678	\$2,801	\$2,619	\$2,617	\$2,729	\$2,729	\$3,015	0%	0.01%
HOWARD	\$331,349	\$281,184	\$278,110	\$292,456	\$296,857	\$306,057	\$324,272	\$350,508	\$365,969	\$357,508	4%	1.77%
JASPER	\$212,738	\$225,467	\$212,648	\$232,802	\$229,119	\$229,838	\$250,714	\$295,924	\$254,437	\$245,702	-14%	1.49%
LINDLEY	\$341,076	\$345,898	\$348,719	\$387,248	\$365,040	\$414,578	\$434,636	\$482,346	\$464,585	\$449,662	-4%	2.43%
PRATTSBURGH	\$370,627	\$369,535	\$365,023	\$376,517	\$392,872	\$402,454	\$411,291	\$464,164	\$507,447	\$486,364	9%	2.34%
PULTENEY	\$834,268	\$805,417	\$864,552	\$930,668	\$880,445	\$947,076	\$1,088,544	\$1,177,445	\$1,190,947	\$1,302,107	1%	5.93%
RATHBONE	\$180,721	\$178,722	\$177,047	\$189,922	\$185,965	\$190,878	\$195,416	\$226,347	\$207,415	\$207,416	-8%	1.14%
THURSTON	\$250,352	\$242,758	\$251,313	\$256,556	\$242,602	\$250,136	\$266,438	\$307,703	\$287,110	\$287,775	-7%	1.55%
TROUPSBURG	\$282,856	\$278,083	\$282,389	\$307,799	\$292,712	\$301,614	\$295,800	\$331,593	\$382,647	\$349,598	15%	1.67%
TUSCARORA	\$262,758	\$277,577	\$256,204	\$289,579	\$293,705	\$301,590	\$332,040	\$413,883	\$395,080	\$383,518	-5%	2.09%
URBANA	\$747,968	\$746,210	\$775,560	\$847,501	\$811,232	\$853,984	\$905,817	\$1,040,212	\$1,119,835	\$1,244,623	8%	5.24%
HAMMONDSPOR	\$147,032	\$153,023	\$152,528	\$166,294	\$167,435	\$180,332	\$197,659	\$230,187	\$245,671	\$279,730	7%	1.16%
WAYLAND	\$411,775	\$412,384	\$426,052	\$439,236	\$420,585	\$425,447	\$447,831	\$503,291	\$518,999	\$523,181	3%	2.54%
WAYLAND V	\$192,359	\$190,742	\$187,910	\$192,299	\$190,335	\$192,235	\$200,301	\$224,487	\$231,458	\$231,830	3%	1.13%
WAYNE	\$850,218	\$829,004	\$851,291	\$888,374	\$914,606	\$944,462	\$934,867	\$1,048,077	\$1,073,373	\$1,158,882	2%	5.28%
WEST UNION	\$160,525	\$151,529	\$146,283	\$125,010	\$121,915	\$125,097	\$126,128	\$174,411	\$152,071	\$137,746	-13%	0.88%
WHEELER	\$203,564	\$202,011	\$200,880	\$212,724	\$211,679	\$230,048	\$238,327	\$255,096	\$279,554	\$278,171	10%	1.29%
WOODHULL	\$365,049	\$366,894	\$370,956	\$401,515	\$402,031	\$432,617	\$439,595	\$498,463	\$498,713	\$492,982	0%	2.51%
TOTAL	\$15,167,000	\$15,020,000	\$15,460,000	\$16,255,000	\$15,895,000	\$16,790,000	\$17,790,000	\$19,850,000	\$19,850,000	\$19,900,000	0%	100.00%

Note: % change is based on the 2 most current years.
and the % of total is for the current year

STEUBEN COUNTY FULL VALUE AND TAX LEVY

Tax Year	Total Full Value		Amount of Levy		County Full Value Rate
2009	4,997,159,112		\$43,798,435		\$8.76
2010	5,141,450,374		\$44,966,850		\$8.75
2011	5,248,502,647		\$45,967,371		\$8.76
2012	5,404,816,384		\$46,753,381		\$8.65
2013	5,393,747,619		\$47,915,759		\$8.88
2014	5,454,162,054		\$48,673,293		\$8.92
2015	5,687,806,846		\$49,491,799		\$8.70
2016	5,819,048,388		\$49,965,594		\$8.59
2017	5,914,209,624		\$49,978,709		\$8.45
2018	5,925,858,171		\$49,891,075		\$8.42
2019	6,060,779,506		\$49,952,990		\$8.24
2020	6,260,858,128		\$50,425,127		\$8.05
2021	6,432,616,218		\$51,026,735		\$7.93
2022	6,621,303,464		\$51,522,429		\$7.78
2023	7,111,985,498		\$52,295,266		\$7.35
2024	7,768,203,627		\$52,818,319		\$6.80
2025	8,291,387,730		\$53,750,393		\$6.48
2026	9,001,125,362		\$54,805,661		\$6.09

See Chart Data on Next Page



STEUBEN COUNTY TOP THIRTY TAXPAYERS
FOR COUNTY TAX PURPOSES
FOR TAXES LEVIED JANUARY 1, 2026

Property Owner	Tax Dollars
NYS Electric & Gas Corp	\$ 1,263,002.80
Corning Property Management Co	\$ 650,766.97
Corning Natural Gas Corp	\$ 569,773.65
Dominion Transmission Corp	\$ 485,040.07
Pennsylvania Lines LLC - Roanoke	\$ 237,953.68
Millenium Pipeline Co LLC	\$ 225,022.17
Empire State Pipeline	\$ 224,082.10
Tennessee Gas Pipeline Co	\$ 218,440.71
National Fuel Gas Distribution	\$ 210,319.26
TDC Hornell LLC	\$ 173,894.32
Steuben Rural Electric COOP	\$ 162,178.13
Verizon New York Inc	\$ 82,473.45
EGTS Inc.	\$ 80,849.19
Steuben Gas Storage (ANR Pipeline)	\$ 79,732.36
Emerald Springs Apts LLC	\$ 73,315.81
Empire Long Distance	\$ 67,772.63
Lowes Home Centers inc	\$ 65,634.41
Corning Hotel Owner LLC	\$ 65,115.51
Lent Hill Dairy Farm, LLC	\$ 63,884.17
Corning Inc	\$ 60,818.18
NY Inn LLC	\$ 55,340.30
Corning Federal Credit Union	\$ 52,794.98
Wegmans Food Markets Inc	\$ 51,714.01
Lake Country Estates MHC LLC	\$ 44,690.87
Steuben Land Associates, LLC	\$ 44,179.93
Mercury Aircraft Inc	\$ 43,853.54
Hornell Water Co	\$ 43,399.34
7-Eleven Inc	\$ 42,674.82
Time Warner Entertainment	\$ 41,642.93
Solo Apts at Corning LLC	\$ 40,932.78
<hr/>	
Totals - Top Thirty County Taxpayers	\$ 5,521,293.07

NYS OFFICE OF REAL PROPERTY TAX SERVICES

(Web Site) <http://www.tax.ny.gov/pit/property/default.htm>

Frequently Asked Questions

How the Real Property Tax Works	www.tax.ny.gov/pdf/publications/orpts/taxworks.pdf
The Property Tax Cycle	www.tax.ny.gov/pubs_and_bulls/orpts/rptcal.htm
The Job of the Assessor	www.tax.ny.gov/pubs_and_bulls/orpts/assessjo.htm
What to do if you Disagree with your Assessment	www.tax.ny.gov/pdf/publications/orpts/grievancebooklet.pdf http://www.tax.ny.gov/pit/property/contest/contestasmt.htm
Fair Assessments – A Guide for Property Owners	https://www.tax.ny.gov/research/property/assess/reassessment/fairassessments.htm
Common Myths & Misunderstandings	http://www.tax.ny.gov/pubs_and_bulls/orpts/myths.htm

Other Information

Find Information about your Town	https://www.tax.ny.gov/pit/property/munidataportal.htm
Valuing & Assessing Real Property	https://www.tax.ny.gov/pit/property/learn/asmts.htm
How to Estimate the Market Value of Your Home	http://www.tax.ny.gov/pubs_and_bulls/orpts/mv_estimates.htm
Property Tax Calendar	http://www.tax.ny.gov/pit/property/learn/proptaxcal.htm
Understanding Equalization Rates	www.tax.ny.gov/pdf/publications/orpts/under_eqrates.pdf
Level of Assessment Determination	www.tax.ny.gov/pdf/publications/orpts/ownershandbook.pdf
Publication Handouts	http://www.tax.ny.gov/pubs_and_bulls/orpts/publications/handouts.htm
Valuation Standards	http://www.tax.ny.gov/research/property/assess/valuation/index.htm

Property Exemptions

STAR Exemption	https://www.tax.ny.gov/pit/property/star/
Veterans Exemption Options	http://www.tax.ny.gov/pit/property/exemption/vetexempt.htm
Property Exemption Index	http://www.tax.ny.gov/research/property/assess/manuals/vol4/pt1/section2/sec2_01.htm
Exemption Forms	http://www.tax.ny.gov/forms/orpts/exemption.htm

Steuben County Website

Steuben County Real Property Tax	http://www.steubencountyny.gov
Assessment Data	https://www.steubencountyny.gov/334/Real-Property-Tax-Service
Interactive GIS Maps	https://www.steubencountyny.gov/336/Assessment-Data-Parcel-Viewer https://steubencounty-scnycgis.opendata.arcgis.com/