

TOWN OF LOWVILLE
SUMMARY OF TOWN BUDGET FOR 2019

I, Aimee Murphy, Town Clerk, certify that the following is a true and correct copy of the 2019 budget of the Town of Lowville as adopted by the Town Board on November 15, 2018.

Dated: 19 November 2018

Aimee L Murphy
Town Clerk

**TOWN OF LOWVILLE
GENERAL FUND - TOWNWIDE
2019 BUDGET**

REVENUES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Real Property Taxes				
Tax levy	253,960	255,897	275,947	275,947
Other tax items				
Payments in lieu	95,839	60,500	60,500	60,500
Interest & penalties	6,399	6,500	6,500	6,500
Franchises	6,876	3,000	3,000	3,000
Departmental income				
Clerk fees	11,634	12,000	12,000	12,000
Dog impound fees	30	100	100	100
Zoning fees	0	0	0	0
Intergovernment charges				
Services for other govt - dog control	0	0	750	750
Services for other govt - office space	6,804	11,000	11,000	11,000
Use of property				
Interest & earnings	208	200	200	200
Rental of Real Property	0	0	0	0
Licenses & permits				
Dog licenses	6,689	5,000	5,000	5,000
Fines & forfeitures				
Justice court fees	26,296	18,000	18,000	18,000
Sale of property				
Sale of real property	0	0	0	0
Miscellaneous				
Games of Chance	10	0	0	0
Gifts and Donations	0	0	0	0
Unclassified Revenue	158	0	0	0
State aid				
Per capita aid	0	0	0	0
Mortgage tax	42,127	20,000	20,000	20,000
Records management	0	0	0	0
Other state aid	20,401	0	0	0
TOTAL REVENUES	477,431	392,197	412,997	412,997
Appropriated fund balance	140,000	140,000	152,500	153,500
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	617,431	532,197	565,497	566,497

EXPENDITURES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Town board				
Payroll	12,800	14,000	14,000	14,000
Contractual	127	400	400	400
Justices				
Payroll	11,825	21,750	22,750	22,750
Payroll - ass't	0	0	0	0
Equipment	0	0	0	0
Contractual	3,278	2,900	1,900	1,900
Supervisor				
Payroll	15,500	15,500	15,500	15,500
Payroll - deputy	1,000	1,000	1,000	1,000
Contractual	356	500	500	500
Tax collector				
Payroll	6,300	4,500	4,500	4,500
Payroll Ass't	0	2,200	2,200	2,200
Contractual	1,908	3,150	3,240	3,240
Accounting				
Contractual	23,500	24,325	24,325	24,325
Registrar of statistics				
Payroll	3,500	3,500	3,500	3,500
Contractual	985	2,000	2,000	2,000
Assessment				
Payroll	20,213	23,800	23,800	23,800
Equipment	0	0	1,000	1,000
Contractual	2,065	4,590	3,800	3,800
Town clerk				
Payroll	41,150	22,250	22,250	22,250
Payroll - ass't	0	19,500	19,500	19,500
Equipment	0	0	0	0
Contractual	3,870	5,185	5,275	5,275
Attorney				
Payroll	0	0	0	0
Contractual	31,195	37,500	37,500	37,500
Personnel				
Contractual	580	600	600	600
Engineer				
Contractual	5,665	0	0	0
Records management				

EXPENDITURES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Payroll	0	0	0	0
Contractual	2,513	2,500	3,000	3,000
Board of ethics				
Contractual	0	0	0	0
Buildings				
Payroll	0	0	0	0
Capital Outlay	0	0	0	0
Contractual	16,123	22,000	22,000	22,000
Central communications				
Contractual	4,825	6,000	6,000	6,000
Special items				
Insurance	20,194	25,000	25,000	25,000
Dues	800	900	1,300	1,300
Judgments and Claims	602	0	0	0
Other/contingent	5,750	2,500	2,500	3,500

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Public safety				
Contractual	118	1,000	400	400
Control of dogs				
Payroll	0	0	0	0
Contractual	6,535	7,000	8,000	8,000
Demolition of Unsafe Buildings				
Payroll	0	0	0	0
Contractual	0	0	0	0
Ambulance				
Contractual	18,384	18,732	19,107	19,107
Highway superintendent				
Payroll	19,950	19,950	40,000	40,000
Contractual	1,009	2,000	2,000	2,000
Garage				
Equipment				
Contractual	12,643	20,000	20,000	20,000
Capital Outlay - To Reserve				
Publicity				
Contractual	0	0	0	0
Veterans				
Contractual	798	750	750	750
Youth programs				
Contractual	3,955	10,000	10,000	10,000
Personnel	7,969	7,000	7,000	7,000
Library				
Contractual	3,000	3,000	3,000	3,000
Historian				
Payroll	375	350	350	350
Contractual	195	200	200	200
Adult recreation				
Contractual	150	150	150	150
Zoning				
Cemeteries				
Payroll	5,038	3,750	3,750	3,750
Equipment	0	0	0	0
Contractual	1,222	2,500	2,500	2,500

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Fringe benefits				
State retirement	9,952	10,400	11,900	11,900
Social security	9,123	10,220	13,165	13,165
Workers Comp	6,850	7,050	7,191	7,191
Disability insurance	48	95	95	95
Medical insurance	80,391	110,000	116,600	116,600
Debt Service				
BAN Principal	0	0	0	0
BAN Interest	0	0	0	0
Interfund Transfers				
Highway Fund	30,000	30,000	30,000	30,000
Capital Fund	0	0	0	0
TOTAL EXPENDITURES	454,326	532,197	565,497	565,497

**TOWN OF LOWVILLE
GENERAL FUND - PART TOWN
2019 BUDGET**

REVENUES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Real Property Taxes Tax levy	27,650	22,884	15,621	15,619
Other tax items Payments in lieu	88,185	42,500	42,500	42,500
Departmental income Zoning fees	5,947	7,000	9,000	9,000
Services to Other Gov't's Revenue (from Village)	0	0	14,000	14,000
Use of property Interest & earnings	41	100	100	100
Miscellaneous Gifts and Donations	6,131	0	0	0
State aid Per capita aid	0	0	0	0
Other state aid	0	0	0	0
TOTAL REVENUES	127,954	72,484	81,221	81,219
Appropriated fund balance	44,000	45,000	45,000	45,000
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	171,954	117,484	126,221	126,219

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
REVENUES				
EXPENDITURES				
Public health Payroll	400	400	400	400
Code Enforcement Payroll	31500	20580	21500	21500
Contractual	0	0	2825	2825
Youth programs Contractual	0	0	0	0
Library Contractual	0	0	0	0
Zoning Payroll - Zoning Officer	0	10,725	12,000	12,000
Equipment	0	0	0	0
Contractual	3,972	6,450	8,875	8,874
Fringe benefits State retirement	4,642	4,850	5,005	5,005
Social security	1,890	2,700	2,595	2,595
Workers Comp	1,515	1,560	1,591	1,591
Disability insurance	25	50	50	50
Medical insurance	16,940	20,169	21,379	21,379
Interfund transfers Highway fund	50,000	50,000	50,000	50,000
TOTAL EXPENDITURES	110,884	117,484	126,221	126,219

**TOWN OF LOWVILLE
HIGHWAY FUND - TOWNWIDE
2019 BUDGET**

REVENUES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Real Property Taxes	386,089	390,980	397,418	397,418
Snow removal-other govts	11,110	10,000	10,000	10,000
Other services-other govts	8,580	5,000	5,000	5,000
Interest & earnings	96	500	500	500
Sale of scrap materials	0	0	0	0
Sale of equipment	52,610	0	0	0
Insurance recoveries	0	0	0	0
Refund of prior yr exp	0	0	0	0
State aid - CHIPs	0	0	0	0
Other State Aid	0	0	0	0
Bond Issue	0	0	0	0
Transfers In	30,000	30,000	30,000	30,000
TOTAL REVENUES	488,484	436,480	442,918	442,918
Appropriated fund balance	35,000	40,000	40,000	40,000
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	523,484	476,480	482,918	482,918
EXPENDITURES				
Machinery				
Payroll	3,631	21,158	21,712	21,712
Equipment	0	0	0	0
Contractual	23,378	45,000	45,000	45,000
Employee benefits	3,348	14,163	14,514	14,514
Transfer to capital fund	100,000	100,000	100,000	100,000
Miscellaneous				
Payroll	14,603	6,260	6,424	6,424
Contractual	6,695	10,000	10,000	10,000
Employee benefits	12,055	4,490	4,608	4,608
Snow removal				
Payroll	111,281	105,779	108,550	108,550
Contractual	63,519	75,000	75,000	75,000
Employee benefits	80,538	75,559	77,539	77,539
Services-other govts				
Payroll	15,625	11,067	11,357	11,357
Contractual	0	0	0	0
Employee benefits	12,899	8,004	8,214	8,214
TOTAL EXPENDITURES	447,570	476,480	482,918	482,918

**TOWN OF LOWVILLE
HIGHWAY FUND - PART TOWN
2019 BUDGET**

REVENUES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Real Property Taxes	211,517	209,459	214,646	214,646
Interest & earnings	93	500	500	500
Refund of prior yr exp	0	0	0	0
State aid - other	0	0	0	0
State aid - CHIPs	125,568	90,000	90,000	90,000
Fed disaster aid	0	0	0	0
Transfer from General	50,000	50,000	50,000	50,000
TOTAL REVENUES	387,177	349,959	355,146	355,146
Appropriated fund balance	98,000	98,000	98,000	98,000
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	485,177	447,959	453,146	453,146
EXPENDITURES				
Highway repairs				
Payroll	75,657	63,899	65,573	65,573
Contractual	3,709	60,000	60,000	60,000
Employee benefits	59,942	45,195	46,379	46,379
Highway improvements				
Payroll	27,139	52,469	53,844	53,844
Contractual	140,147	190,000	190,000	190,000
Employee benefits	22,702	36,396	37,350	37,350
TOTAL EXPENDITURES	329,296	447,959	453,146	453,146

**TOWN OF LOWVILLE
FIRE PROTECTION DISTRICT
2019 BUDGET**

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
REVENUES				
Real Property Taxes	31,000	31,000	31,254	31,254
Interest & earnings	20	0	0	0
Workers Comp Reimb	0	5,557	0	0
Benefit Assessment	12,329	12,329	12,329	12,329
TOTAL REVENUES	43,349	48,886	43,583	43,583
Appropriated fund balance	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	43,349	48,886	43,583	43,583
EXPENDITURES				
Fire protection				
Contractual	40,621	40,840	41,583	41,583
Workers Comp	0	7,322	2,000	2,000
TOTAL EXPENDITURES	40,621	48,162	43,583	43,583

**TOWN OF LOWVILLE
WATER DISTRICTS
2019 BUDGET**

	District <u># 1</u>	District <u># 3</u>	District <u># 4</u>	District <u># 5</u>	District <u># 6</u>	District <u># 9</u>	<u>Total</u>
REVENUES							
Special assessments	41,685	0	0	0	0	0	41,685
Water sales	85,102	9,565	27,000	7,945	450	1,950	132,012
Water rents	1,400	0	0	0	0	0	1,400
Interest & penalties	1,500	0	150	0	0	0	1,650
Interest & earnings	15	1	4	1	1	2	24
Other local revenue	0	0	0	0	0	0	0
Services For Other Govts.	4,000	0	0	0	0	0	4,000
TOTAL REVENUES	133,702	9,566	27,154	7,946	451	1,952	180,771
Appropriated fund balance	0	0	0	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	133,702	9,566	27,154	7,946	451	1,952	180,771
EXPENDITURES							
Water administration							
Payroll	6,270	969	2,736	1,140	57	228	11,400
Contractual	6,421	362	1,002	542	22	164	8,513
Source of supply							
Contractual	58,000	6,300	21,000	5,300	308	1,200	92,108
Transmission & distrib							
Payroll	0	0	0	0	0	0	0
Contractual	23,715	1,665	1,654	646	48	297	28,025
Engineering	0	0	0	0	0	0	0
District improvements	0	0	0	0	0	0	0
Fringe benefits							
State retirement	506	78	221	92	5	18	920
Social security	481	74	210	88	4	18	875
Workers Comp	259	40	113	47	2	9	470
Disability insurance	6	1	2	1	0	0	10
Medical Insurance	495	77	216	90	5	18	901
Debt Service							
Bond Principal	37,549	0	0	0	0	0	37,549
Bond Interest	0	0	0	0	0	0	0
BAN Principal	0	0	0	0	0	0	0
BAN Interest	0	0	0	0	0	0	0
TOTAL EXPENDITURES	133,702	9,566	27,154	7,946	451	1,952	180,771

**TOWN OF LOWVILLE
WATER DISTRICTS
2019 BUDGET**

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
REVENUES				
Special assessments	40,320	41,055	41,685	41,685
Water sales	113,027	131,893	132,012	132,012
Water rents	1,400	1,400	1,400	1,400
Interest & penalties	1,785	1,650	1,650	1,650
Interest & earnings	24	33	24	24
Other local revenue	6,978	0	0	0
Services For Other Govts.	3,645	4,000	4,000	4,000
TOTAL REVENUES	167,179	180,031	180,771	180,771
Appropriated fund balance	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	167,179	180,031	180,771	180,771
EXPENDITURES				
Water administration				
Payroll	11,400	11,400	11,400	11,400
Contractual	7,970	8,514	12,824	12,824
Source of supply				
Contractual	83,551	90,108	92,108	92,108
Transmission & distrib				
Payroll	0	0	0	0
Contractual	23,857	14,029	23,715	23,715
Engineering	0	15,800	0	0
District improvements	0	0	0	0
Fringe benefits				
State retirement	894	920	920	920
Social security	850	875	875	875
Workers Comp	555	470	470	470
Disability insurance	5	10	10	10
Medical Insurance	990	900	900	900
Debt Service				
Bond Principal	36,461	37,005	37,549	37,549
Bond Interest	0	0	0	0
BAN Principal	0	0	0	0
BAN Interest	0	0	0	0
TOTAL EXPENDITURES	166,532	180,031	180,771	180,771

**TOWN OF LOWVILLE
SEWER DISTRICTS
2019 BUDGET**

REVENUES	District # 1	District # 2	District # 3	District # 4	District # 5	Total
Special assessments	0	0	0	0	0	0
Sewer charges	21,000	2,200	2,900	3,700	8,800	38,600
Interest & penalties	0	0	0	0	0	0
Interest & earnings	1	2	5	5	10	23
Services for other governments	0	0	0	0	0	0
Other local revenue	0	0	0	0	0	0
TOTAL REVENUES	21,001	2,202	2,905	3,705	8,810	38,623
Appropriated fund balance	0	0	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	21,001	2,202	2,905	3,705	8,810	38,623
EXPENDITURES						
Sewer administration						
Payroll	2,300	350	600	550	1,100	4,900
Contractual	631	111	171	74	681	1,668
Sanitary sewers						
Contractual	2,953	439	461	1,222	2,210	7,285
Sewage Disposal						
Contractual	14,450	1,200	1,500	1,700	4,500	23,350
Fringe benefits						
State retirement	146	22	38	35	70	311
Social security	188	29	49	45	90	401
Workers Comp	93	14	24	22	45	198
Disability insurance	5	1	1	1	2	10
Medical Insurance	235	36	61	56	112	500
Debt Service						
BAN Interest	0	0	0	0	0	0
TOTAL EXPENDITURES	21,001	2,202	2,905	3,705	8,810	38,623

**TOWN OF LOWVILLE
SEWER DISTRICTS
2019 BUDGET**

REVENUES	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
Special assessments	0	0	0	0
Sewer charges	38,816	38,600	38,600	38,600
Interest & penalties	445	0	0	0
Interest & earnings	16	23	23	23
Other local revenue	0	0	0	0
Loans/Grants	0	0	0	0
TOTAL REVENUES	39,277	38,623	38,623	38,623
Appropriated fund balance	0	0	0	0
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	39,277	38,623	38,623	38,623
EXPENDITURES				
Sewer administration				
Payroll	4,900	4,900	4,900	4,900
Contractual	902	1,667	1,667	1,667
Sanitary sewers				
Contractual	2,412	6,535	6,535	6,535
District improvements	0	0	0	0
Sewage Disposal				
Contractual	22,515	24,100	24,100	24,100
Fringe benefits				
State retirement	302	311	311	311
Social security	370	401	401	401
Workers Comp	226	199	199	199
Disability insurance	5	10	10	10
Medical Insurance	550	500	500	500
Debt Service				
BAN Interest	0	0	0	0
TOTAL EXPENDITURES	32,181	38,623	38,623	38,623

**TOWN OF LOWVILLE
CAPITAL FUND
2019 BUDGET**

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
REVENUES				
Sale of Scrap	0	0	0	0
Transfer from Highway	147,640	100,000	100,000	100,000
Transfer from General	0	0	0	0
Interest & earnings	48	0	0	0
TOTAL REVENUES	147,688	100,000	100,000	100,000
Appropriated fund balance				
TOTAL REVENUES AND APPROPRIATED FUND BALANCE	147,688	100,000	100,000	100,000
EXPENDITURES				
Capital outlays-building	0	0	0	0
Capital outlays-HF equip	0	100,000	100,000	100,000
TOTAL EXPENDITURES	0	100,000	100,000	100,000

**TOWN OF LOWVILLE
SUMMARY OF STATE AID
2019 BUDGET**

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget
General Fund - Town Wide	20,401	20,000	20,000	20,000
General Fund - Part Town	0	0	0	0
Highway Fund - Town Wide	0	0	0	0
Highway Fund - Part Town	125,568	90,000	90,000	90,000
TOTAL STATE AID	145,969	110,000	110,000	110,000

**TOWN OF LOWVILLE
REAL PROPERTY TAX SUMMARY
2019 BUDGET**

	2017 actual amount	2018 budget	2019 tentative budget	2019 final budget	
TOWN WIDE					
General Fund	253,960	255,897	275,947	275,947	
Highway Fund	386,089	390,980	397,418	397,418	
TOTAL TOWN WIDE	640,049	646,877	673,365	673,365	
PART TOWN					
General Fund	27,650	22,884	15,621	15,619	
Highway Fund	211,517	209,459	214,646	214,646	
Fire Protection (phase 1 wind turbines)	6,695	6,695	6,695	6,695	Benefit assessment- 9@\$743.87
Fire Protection (phase 2 wind turbines)	5,634	5,634	5,634	5,634	Benefit assessment- 6@\$938.99
Fire Protection (all other parcels)	18,671	31,000	31,254	31,254	
Fire Protection (total)	31,000	43,329	43,583	43,583	
TOTAL PART TOWN	270,167	263,343	261,520	261,519	
GRAND TOTALS	910,216	910,220	934,885	934,885	
Special Assessment (water)	40,320	41,055	41,685	41,685	
Adjusted Grand Totals	950,536	951,275	976,570	976,570	
ADDITIONAL TAX ITEMS					
Workers compensation	0.00	0.00	0.00	0.00	
Tax chargebacks	0.00	0.00	0.00	0.00	
	0.00	0.00	0.00	0.00	
Town wide	268,920,851	273,380,721	276,641,269	276,641,269	
Part town	102,470,014	103,512,218	104,869,657	104,869,657	
Fire protection dist	116,425,994	116,425,994	118,438,457	118,438,457	(without wind turbines)
TAX RATES PER \$1,000					\$ increase/ decrease(-) % increase/ decrease(-)
Town wide	2.380065	2.366213	2.434074	2.434075	0.067862 2.867941
Part town	2.334019	2.244595	2.195736	2.195728	-0.048867 -2.177112
Fire protection dist	0.160368	0.266264	0.263884	0.263884	-0.002380 -0.893731
	4.874452	4.877071	4.893694	4.893686	0.016615 0.340667

Equalized Total Assessed Value 460,996,465

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	6	1,184,600	0.26
13100	CO - GENERALLY	RPTL 406(1)	16	34,456,400	7.47
13500	TOWN - GENERALLY	RPTL 406(1)	5	601,300	0.13
13650	VG - GENERALLY	RPTL 406(1)	18	2,924,700	0.63
13743	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	427,269	0.09
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	1,195,400	0.26
13800	SCHOOL DISTRICT	RPTL 408	9	51,036,500	11.07
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	50,900	0.01
14110	USA - SPECIFIED USES	STATE L 54	1	271,200	0.06
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	5	925,750	0.20
18080	MUN HSNQ AUTH-FEDERAL/MUN AID	PUB HSNQ L 52(3)&(5)	1	3,408,800	0.74
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	5	782,000	0.17
25110	NONPROF CORP - RELIG(CONST PR	RPTL 420-a	14	9,787,400	2.12
25120	NONPROF CORP - EDUCL(CONST PR	RPTL 420-a	8	1,903,800	0.41
25130	NONPROF CORP - CHAR (CONST PR	RPTL 420-a	7	878,100	0.19
25230	NONPROF CORP - MORAL/MENTAL IN	RPTL 420-a	1	1,019,300	0.22
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	7	1,816,800	0.39
26050	AGRICULTURAL SOCIETY	RPTL 450	2	564,000	0.12
26100	VETERANS ORGANIZATION	RPTL 452	4	758,400	0.16
27350	PRIVATELY OWNED CEMETERY LANI	RPTL 446	11	267,400	0.06
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	900	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMI	RPTL 458-a	67	783,870	0.17
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	94	1,841,775	0.40
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	51	1,403,665	0.30
41400	CLERGY	RPTL 460	2	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	30	1,828,351	0.40

Equalized Total Assessed Value 460,996,465

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted	
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	160	3,958,100	0.86	
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	18,600	0.00	
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	159,413	0.03	
41801	PERSONS AGE 65 OR OVER	RPTL 467	28	1,035,506	0.22	
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	53	1,356,383	0.29	
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,100	0.00	
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	8,085	0.00	
47611	BUSINESS INVESTMENT PROPERTY	RPTL 485-b	30	3,341,129	0.72	
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	4	2,648,500	0.57	
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	9,700,700	2.10	
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	7	42,000,000	9.11	
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	100	0.00	
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00	
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00	
Total Exemptions Exclusive of System Exemptions:				663	184,355,096	39.99
Total System Exemptions:				3	100	0.00
Totals:				666	184,355,196	39.99

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 261,240,262

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	2	1,013,900	0.39
13100	CO - GENERALLY	RPTL 406(1)	9	7,279,000	2.79
13500	TOWN - GENERALLY	RPTL 406(1)	2	497,200	0.19
13650	VG - GENERALLY	RPTL 406(1)	18	2,924,700	1.12
13800	SCHOOL DISTRICT	RPTL 408	9	51,036,500	19.54
14110	USA - SPECIFIED USES	STATE L 54	1	271,200	0.10
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	4	917,200	0.35
18080	MUN HSNG AUTH-FEDERAL/MUN AIDE	PUB HSNG L 52(3)&(5)	1	3,408,800	1.30
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	4	649,200	0.25
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	9	6,749,000	2.58
25120	NONPROF CORP - EDUC(CONST PRO	RPTL 420-a	6	1,129,500	0.43
25130	NONPROF CORP - CHAR (CONST PRO	RPTL 420-a	7	878,100	0.34
25230	NONPROF CORP - MORAL/MENTAL IM	RPTL 420-a	1	1,019,300	0.39
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	2	519,900	0.20
26050	AGRICULTURAL SOCIETY	RPTL 450	1	560,000	0.21
26100	VETERANS ORGANIZATION	RPTL 452	3	478,400	0.18
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	4	67,200	0.03
41101	VETS EX BASED ON ELIGIBLE FUND	RPTL 458(1)	1	900	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	47	551,880	0.21
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	76	1,499,325	0.57
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	40	1,061,200	0.41
41400	CLERGY	RPTL 460	2	3,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	1	27,191	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	3	54,000	0.02
41800	PERSONS AGE 65 OR OVER	RPTL 467	4	159,413	0.06
41801	PERSONS AGE 65 OR OVER	RPTL 467	23	800,173	0.31
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	4	637,206	0.24
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	15	2,626,762	1.01

NYS - Real Property System
 County of Lewis
 Town of Lowville - 2336
 Village of Lowville
 SWIS Code - 233601

Assessor's Report - 2018 - Prior Year File
 S495 Exemption Impact Report
 Town Detail Report

RPS221V04/L001
 Date/Time - 10/2/2018 10:36:23
 Total Assessed Value 261,240,262
 Uniform Percentage 100.00

Equalized Total Assessed Value 261,240,262

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	4	2,648,500	1.01
Total Exemptions Exclusive of System Exemptions:					
			303	89,468,650	34.25
Total System Exemptions:					
			0	0	0.00
Totals:					
			303	89,468,650	34.25

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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

Equalized Total Assessed Value 199,756,203

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	4	170,700	0.09
13100	CO - GENERALLY	RPTL 406(1)	7	27,177,400	13.61
13500	TOWN - GENERALLY	RPTL 406(1)	3	104,100	0.05
13743	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	427,269	0.21
13746	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	1,195,400	0.60
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	50,900	0.03
18020	MUNICIPAL INDUSTRIAL DEV AGENC	RPTL 412-a	1	8,550	0.00
21600	RES OF CLERGY - RELIG CORP OWN	RPTL 462	1	132,800	0.07
25110	NONPROF CORP - RELIG(CONST PRO	RPTL 420-a	5	3,038,400	1.52
25120	NONPROF CORP - EDUCL(CONST PRO	RPTL 420-a	2	774,300	0.39
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	5	1,296,900	0.65
26050	AGRICULTURAL SOCIETY	RPTL 450	1	4,000	0.00
26100	VETERANS ORGANIZATION	RPTL 452	1	280,000	0.14
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	7	200,200	0.10
41121	ALT VET EX-WAR PERIOD-NON-COMB	RPTL 458-a	20	231,990	0.12
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	18	342,450	0.17
41141	ALT VET EX-WAR PERIOD-DISABILI	RPTL 458-a	11	342,465	0.17
41700	AGRICULTURAL BUILDING	RPTL 483	29	1,801,160	0.90
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	157	3,904,100	1.95
41730	AGRIC LAND-INDIV NOT IN AG DIS	AG MKTS L 306	3	18,600	0.01
41801	PERSONS AGE 65 OR OVER	RPTL 467	5	235,333	0.12
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	49	719,177	0.36
42120	TEMPORARY GREENHOUSES	RPTL 483-c	1	7,100	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	1	8,085	0.00
47611	BUSINESS INVESTMENT PROPERTY P	RPTL 485-b	15	714,367	0.36
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	9,700,700	4.86
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	7	42,000,000	21.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	100	0.00
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00

Equalized Total Assessed Value 199,756,203

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
50006	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
Total Exemptions Exclusive of System Exemptions:					
			360	94,886,446	47.50
Total System Exemptions:					
			3	100	0.00
Totals:					
			363	94,886,546	47.50

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

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