
2025 ALBANY COUNTY ADOPTED BUDGET

INTRODUCTION AND HIGHLIGHTS LOCAL GOVERNMENT EXEMPTION IMPACT REPORT



Daniel P. McCoy
County Executive

M. David Reilly
Commissioner of Management & Budget

Equalized Total Assessed Value 52,634,943,530

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	395	5,453,928,817	10.36
12200	NYS TEACHERS RETIREMENT SYSTEM	RPTL 404(3)	6	21,892,430	0.04
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	49,736,765	0.09
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	29	36,969,003	0.07
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	4	17,655,797	0.03
12380	CENTRAL N Y REGIONAL TRANSP AUTH	RPTL 412	11	1,563,300	0.00
13100	CO - GENERALLY	RPTL 406(1)	89	759,357,326	1.44
13110	CO - CEMETERY LAND	RPTL 446	6	53,653,310	0.10
13350	CITY - GENERALLY	RPTL 406(1)	709	439,419,372	0.83
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	14,648	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	8,494,075	0.02
13442	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	6	6,302,488	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	719	371,262,168	0.71
13510	TOWN - CEMETERY LAND	RPTL 446	10	500,385	0.00
13650	VG - GENERALLY	RPTL 406(1)	146	55,102,668	0.10
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	896,667	0.00
13800	SCHOOL DISTRICT	RPTL 408	136	933,088,750	1.77
13850	BOCES	RPTL 408	4	63,541,667	0.12
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	10	14,168,313	0.03
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	46	8,352,417	0.02
13970	REGIONAL OTB CORPORATION	RACING L 513	1	2,176,000	0.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	159	111,204,872	0.21
14100	USA - GENERALLY	RPTL 400(1)	37	881,971,760	1.68
14110	USA - SPECIFIED USES	STATE L 54	11	49,098,157	0.09
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	230	1,087,794,849	2.07
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	233	185,433,530	0.35
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	62	2,338,525	0.00
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	7	65,180,826	0.12
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	1	10,251,800	0.02
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	46	28,465,668	0.05
25100	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	8,101,194	0.02
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	538	650,720,308	1.24
25120	NONPROF CORP - EDUC(L(CONST PROT)	RPTL 420-a	263	852,296,159	1.62

Equalized Total Assessed Value 52,634,943,530

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	241	137,985,679	0.26
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	67	740,179,240	1.41
25220	NONPROF CORP-CEMETERY	RPTL 420(1)(a)	3	8,728,750	0.02
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	493	347,221,829	0.66
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	109	69,557,916	0.13
25400	FRATERNAL ORGANIZATION	RPTL 428	3	3,196,127	0.01
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	6	3,123,580	0.01
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	1	6,338,028	0.01
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	270	12,712,288	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	17	15,172,086	0.03
26100	VETERANS ORGANIZATION	RPTL 452	26	10,840,094	0.02
26250	HISTORICAL SOCIETY	RPTL 444	16	3,007,210	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	59	76,846,988	0.15
27250	RAILROAD PROP OWNED BY AMTRAK	45 U S C 546b	1	254,063	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	92	97,972,307	0.19
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	976,338	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	24,495,833	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	4	27,277,465	0.05
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	3	107,828,113	0.20
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	22	10,020,000	0.02
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	498,795	0.00
29150	OPERA HOUSE	RPTL 426	1	2,411,882	0.00
29350	TRUSTEES - HOSP, LIB, PLAYGROUND	RPTL 438	15	16,191,175	0.03
32252	NYS OWNED REFORESTATION LAND	RPTL 534	21	9,535,490	0.02
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	114	7,584,236	0.01
33750	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	852,757	0.00
41001	VETERANS EXEMPTION INCR/DECR IN	RPTL 458(5)	343	51,084,035	0.10
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	18	2,672,930	0.01
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	31	5,511,888	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3,714	117,973,830	0.22
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	310	9,687,415	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2,346	127,702,735	0.24
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	222	11,496,419	0.02

Equalized Total Assessed Value 52,634,943,530

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,105	77,154,853	0.15
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	99	6,334,683	0.01
41160	COLD WAR VETERANS (15%)	RPTL 458-b	81	2,935,905	0.01
41161	COLD WAR VETERANS (15%)	RPTL 458-b	431	6,772,650	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	26	315,923	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	9	494,789	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	61	1,876,116	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	5	2,650,985	0.01
41400	CLERGY	RPTL 460	60	122,568	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	431	12,863,638	0.02
41631	VOL/FIRE/AMB	RPTL 466-a	115	3,748,006	0.01
41635	VOL/FIRE/AMB	RPTL 466-a	5	214,873	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	47	4,502,068	0.01
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	719	48,835,483	0.09
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	92	21,466,876	0.04
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	1	220,550	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	2,668	289,224,599	0.55
41801	PERSONS AGE 65 OR OVER	RPTL 467	410	45,438,363	0.09
41802	PERSONS AGE 65 OR OVER	RPTL 467	1,422	144,869,146	0.28
41805	PERSONS AGE 65 OR OVER	RPTL 467	52	3,955,426	0.01
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	166	15,979,228	0.03
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	21	2,274,671	0.00
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	15	1,745,041	0.00
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	2	6,981,707	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	6	100,525	0.00
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	163,532	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	5	625,439	0.00
44210	HOME IMPROVEMENTS	RPTL 421-f	3	52,500	0.00
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL 464(1)	1	187,927	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	84	15,581,048	0.03
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	15	16,793,739	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	27	1,773,837	0.00
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	2	165,042	0.00

Equalized Total Assessed Value 52,634,943,530

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47501	CONS EASMT, PERPETUAL	RPTL 491-a,b	3	405,380	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	21	55,204,960	0.10
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	11	10,609,596	0.02
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	9	1,901,923	0.00
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	52	54,540,499	0.10
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	2	1,416,459	0.00
47700	FALLOUT SHELTER FACILITY	RPTL 479	1	3,659	0.00
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	3	20,656,250	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	139	35,333,190	0.07
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	123	9,895,008	0.02
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	3	1,509,032	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	124	143,842,077	0.27
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	6,766,409	0.01
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	410	6,501,245	0.01
Total Exemptions Exclusive of System Exemptions:			21,057	15,225,769,227	28.93
Total System Exemptions:			538	157,109,731	0.30
Totals:			21,595	15,382,878,958	29.23

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: _____