



# CITY OF ELMIRA NEW YORK

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City Manager's Office  
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**John J. Burin**  
City Manager

Office: (607) 737-5644  
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April 1, 2010

Mr. Michael Hosey  
Co-Chairman-Chemung County Task Force  
Elmira Savings Bank  
333 E. Water Street  
Elmira, NY 14901

Mr. Donald Quick  
Co-Chairman-Chemung County Task Force  
Mengel Metzgr Barr & Co., LLP  
333 E Water Street  
Elmira, NY 14901

Gentlemen:

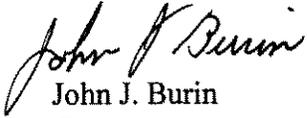
Thank you for giving your time and expertise as co-chair on the County task force analyzing municipal income and expenses. Our community is fortunate to have individuals like you that are willing to serve on numerous boards and committees.

Although you have requested financial data from each municipality, I have attached information that is unique to the City and requires an understanding before income and expense data can be accurately analyzed. As you review the attached information I am confident that you will conclude that a simple comparison of funds/expenses with other municipalities is insufficient. Every number has a story that needs to be a part of your analysis and I would welcome the opportunity to be an active member of your committee to ensure your understanding of the City's data.

Upon reading the attached you will find that the City has gone above and beyond with assisting with economic development within the County, endured the expense of hosting the vast majority of regional service facilities and is unduly penalized by an outdated real property tax system when compared to other municipalities. Please know that I am extremely concerned that the City of Elmira's unique hardships may not receive the proper analysis and I stand ready to assist with any questions or concerns you may have.

I have enclosed several copies for distribution to the Committee.

Respectfully,

A handwritten signature in cursive script that reads "John J. Burin".

John J. Burin  
City Manager

cc: Hon. Mayor and City Councilmembers  
STEG Officers



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## Cities and New York's antiquated tax code

In its heyday, the City of Elmira was the bustling center of the Chemung Valley. Not only did it become the county seat and home to county, state and federal offices, it became the site for courts and colleges, hospitals and factories, churches and even a prison. Today, all but one of those entities – the factories – are free to do business in the city without paying any property taxes.

In fact, the vast majority of Chemung County's regional not-for-profit service providers – churches, hospitals, courts, human-service agencies and many others – are located in the City of Elmira. That's due to the fact that the region grew up around the city, which was by far the single most populous community in the Chemung Valley when these institutions were built 75 and 100 years ago. Though the city now accounts for just a third of the county's population, it remains home to more than half of the not-for-profits that serve the county and the entire region.

Though these institutions – many located in well-known landmark buildings – are part of the city's proud history, under New York State Real Property Tax Law, these buildings are exempt from property tax. These not-for-profit exemptions, some formulated more than 100 years ago, were created during a time when all governments were simpler and less costly to run, and when the state and federal governments imposed far fewer costly mandates on counties, cities, towns and villages. Today, with cities receiving far less money back from state and federal revenue sharing and relying more and more on local property taxes, it's clear that New York's Real Property Tax Laws no longer provide a fair and balanced way to pay for local government services. That's part of the reason why Sen. Liz Kruger and members of the state senate are looking into ways to revise New York's property tax code.

Well-intentioned as those efforts in Albany are, cities like Elmira remain encumbered by vast tracts of non-taxable property. In the City of Elmira, 25 percent of the land area is, by law, not taxable. That land area accounts for more than 38 percent of the city's entire taxable value. That means that 62 percent of city's property value is paying 100 percent of the costs of providing police and fire protection, road and bridge maintenance, street lights and other everyday expenses for their own properties *and* regional hospitals, colleges, courts, state offices and the dozens of other entities located in the city that benefit from tax-free status.

Elmira is not alone. Other cities in New York State – particularly county seats – face similar encumbrances that dramatically reduce their tax base. In Ithaca, more than 65 percent of the land area (and more than 70 percent of the taxable value of the city) is free of property taxes.

However, as in other cities with colleges and universities, Ithaca benefits from more than \$1.1 million annually in direct financial support from Cornell University, which, through a Memorandum of Understanding, pays the city that large sum to cover the cost of fire protection. The City of Elmira does not have any similar volunteer payment agreements with local not-for-profit institutions, although not due to a lack of trying. All such overtures to date have been rebuffed.

It's in this context that we urge the Task Force to ponder the true costs of providing municipal services to the not-for-profit agencies located in the city and regional benefits that serve the entire county. Rather than simply continuing the inequality of allowing 62% of the City tax base to pay 100% of the cost of serving County assets, recommend a local methodology of County wide cost sharing. It no longer makes sense to force city taxpayers alone to cover these costs for their suburban neighbors who rely on the hospitals, attend the colleges and worship in the sanctuaries based solely on an outdated state property tax code. Compensation to offset the costs of housing these not-for-profits is long overdue.

### **Regional revenue that could be allocated to offset the cost of serving regional assets**

Even before the recent discovery of vast natural gas reserves that lay under Chemung County and the Southern Tier that are part of the Marcellus Shale, there were mineral rights that provided municipalities with sources of revenue. Up until recently, these rights provide municipalities with modest revenue based upon an assessed valuation of the gas or mineral resource itself. Today, the natural gas industry has generated significant new revenue, and a reasonable assumption can be made that this revenue will only grow.

In Chemung County, the taxes assessed at these new gas wellheads generate more than \$1 million a year – more than triple the annual revenue generated just five years ago (see chart).

<b>County Gas Well Revenue:</b>	
<b>2005:</b>	<b>\$330,108</b>
<b>2006:</b>	<b>\$329,241</b>
<b>2007:</b>	<b>\$500,575</b>
<b>2008:</b>	<b>\$940,618</b>
<b>2009:</b>	<b>\$1,108,500</b>
<b>2010:</b>	<b><u>\$1,004,177</u></b>
<b>Total:</b>	<b>\$4,213,219</b>

Millions in new revenue has come to the county, a windfall by any measure. Although the argument can be made that all municipalities benefit when gas-well revenue is applied to the county budget's general fund, there is also an opportunity for the county to apportion a percentage of this windfall to offset the city's expense of housing community assets. This is just one way that county-derived revenue can help cover the costs of regional assets located in the City of Elmira without shifting the burden to county property taxpayers.

Similarly, the task force should also be aware of section 420-a and 420-b of the New York State Real Property Tax Law. These sections of the law provide wholly exempt status to the not-for-profit groups discussed above. Section 420-a is a *mandatory* class, which includes government, colleges, houses of worship and hospitals. Those exemptions are set at the state level and cannot be preempted by local governments. Section 420-b, however, is a *permissive* exemption that can be rescinded by local law. This class includes not-for-profit entities like

Catholic Charities, Glove House, United Cerebral Palsy, Red Cross and Junior League to name a few.

Barring a recommendation that would provide for suburban property taxpayers contributing to the cost of regional assets located in the city, it certainly is reasonable to call upon this task force to address the issue of the wholly exempt permissive class. A recommendation to reduce the tax burden placed on 62% of the City tax base by rescinding the permissive exemption or status quo. Rescinding permissive exemptions would generate approximately \$500,000 of real property tax revenue (City, County, school).

### **Sharing beyond borders: The City's Empire Zone generated \$325 million investment throughout Chemung County**

Though it's gone by several names since it was first created by New York State to encourage business development, the Empire Zone program has generated billions in investment across the state. For more than a decade, the City of Elmira's Empire Zone has served as the number-one economic development tool for attracting new development to Chemung County. Every large project – from the Sikorsky Hawk Works to the Vulcraft Steel Corp. to the new CVS distribution facility – were successful because of the benefits provided by the Empire Zone. In each case, City Council's vote was required to provide Empire Zone benefits to these worthy projects, and each time, the council voted to approve them. As a result, by the end of 2007, total Empire Zone Benefits to qualified companies exceeded \$42 million and generated private investment in excess of \$325 million. Thousands of jobs were created, most of them in facilities outside the city limits.

The City understands the competitive environment for economic development projects in Upstate New York and has been partnering with Chemung County to share the city's Empire Zone benefits. The total economic benefit to Chemung County for use of the City's Empire Zone is not only measured in real property value, but in job creation and the economic multipliers created by each new job.

The benefits of these investments to the county and our neighboring communities are staggering. The first local Empire Zone project back in 2000-01 brought Vulcraft to the Town of Chemung. From 2002 through 2009, the Vulcraft property received real property tax credits of \$4,519,270. To date, Empire Zone real property tax credits for property located outside the City of Elmira exceeds \$12 million. The most recent Empire Zone project, CVS, will contribute an additional \$1.2 million per year in revenue to the Town of Chemung, Chemung County, and local schools.

Although the City of Elmira's Empire Zone generated those millions of real property tax revenue well outside the city limits, none of these tax dollars came back to the city to offset the cost of providing basic services. In 2005, an agreement between the county and the city provided an average of \$189,000 per year to pay down a debt on the Trinity Park development. That agreement expires in 2010, and though the real property tax revenue generated by Empire Zone projects will continue to benefit our neighboring municipalities indefinitely however, the benefit to the city will end this year.

**Double taxation: City taxpayers pay certain expenses twice**

The current system of taxation, which has evolved over more than 100 years, contains antiquated provisions that, oddly, allow a double taxation of certain expenses to cities. For example, Chemung County roads include about 150 bridges, the cost of operation and maintenance of which is apportioned to all municipalities on a scale based on the full taxable value of each municipality's property. The City of Elmira represents 17 percent of the county's total property value and City taxpayers pay 17 percent of the cost of maintaining those 150 bridges.

For example, in 2008 Kahler Road Bridge, located in the Town of Big Flats, needed repairs and received new structural steel, wood decking, traffic signals and concrete work. City of Elmira taxpayers paid 17 percent of those cost to fix that bridge. At the same time, the operation and maintenance of bridges within the city limits are borne entirely by city taxpayers – even though these five bridges carry the vast majority of traffic between the northern and southern portions of the county.

Actual and anticipated bridge maintenance and repair are as follows:

<u>Budget Year</u>	<u>City Taxpayer Dollar Expense</u>	<u>Bridge</u>
2009	\$390,000	Madison Ave.
2010	\$300,000	Madison Ave.
2011	\$1,893,738	Lake St.
2011	\$399,238	Walnut St.
2012	\$359,991	Madison Ave.

**2009 Dollar Impact of Madison Ave. Bridge Repairs**

**City Taxpayer Impact vs. County Wide Impact**

**Actual Impact If City Paid Cash to Repair the Madison Ave. Bridge**

2009 City Tax Levy:	\$10,053,876
Add: Cost to Repair Bridge:	<u>390,000</u>
Adjusted Tax Levy:	\$10,443,876
÷ Taxable Assessment	<u>557,820,550</u>
= Tax Rate	\$18.72/1000

The 2009 City tax rate is \$18.02/1000 which is a 2.85% increase over the 2008 tax rate of \$17.52/1000. A cash payment for the Madison Ave. Bridge represents an additional increase of

3.9% or a total rate increase of 6.75%. This equate to an additional tax of \$60.00 for every 50,000 of assessed valuation for City taxpayers. The proposed 2.85% represents \$25 while the cash payment for the Madison Ave. Bridge equals \$35.

**2009 Actual Impact If the Cost to repair the Madison Ave. Bridge Was Allocated on A County Wide Basis.**

2009 County Tax Levy:	\$25,529,490
Add: Cost to Repair Bridge:	<u>390,000</u>
Adjusted Tax Levy:	\$25,919,490
÷ Taxable Assessment	<u>3,657,520,115</u>
= Tax Rate	\$7.08/1000

The full value County tax rate is \$6.98/1000 which is a no increase rate when compared to 2008. Therefore a cash payment by the County for the Madison Ave. Bridge represents an increase of 1.4%. This equates to an additional tax of \$5.00 for every 50,000 of assessed valuation for County taxpayers inclusive of City residents.

Common sense would dictate that this is truly an egregious inequity that the City taxpayers have endured for much too long. My suggested recommendation is to simply treat the City bridges in the same manner as all other bridges in the County. Ownership and all maintenance and repairs should be transferred to the County.

Another example of the current systems inequitable distribution of cost is the apportionment of County highway expenses to City residents. There is less than one mile of County road located within the City of Elmira yet in 2009 City taxpayers paid 16.65% of the County tax levy thus 16.65% of the highway cost. Conversely the Town's of Chemung and Erin have 31.5 and 20.2 miles of County road and contribute 3.3% and 2.3% respectively of the highway cost. This inequity is compounded when you factor in the maintenance cost of 123 miles of City roads whose cost is the responsibility of City taxpayers. Sharing of services has lessened this inequity however once again City taxpayers are getting the short end of the stick.

It is noted that the method to apportion these expenses is set forth in Real Property Tax Law. An amendment to this legislated apportionment is simply unrealistic. Therefore these inequalities must be recognized and addressed on the local level. These real inequities impact all of the financials under review by the task force.

The City of Elmira is proud to be the host municipality of the County Seat. The County is a major employer and these employees spur economic activity at local restaurants, stores, gas stations etc. However much like other Cities, Elmira is also home to the vast majority of public housing and a disproportionate share of detached converted multi-family dwellings. Many of these rental units' house recipients of the County's largest State administered program, namely Medicaid as well as other government supported funding. Although the County would be

obligated to fund the recipients regardless of their housing location within Chemung County many of the recipients reside in the City's available housing. Due to the type of multi-family housing and associated density it is not unusual to see an increase in demand for public services. For example, Police and Code services are in greater demand with multi-family units when compared to the single family home. Thus urban density in and of itself will create public service demand levels and associated expenses that our suburban neighbors simply do not encounter. The uniqueness of the City must be considered when examining financial data and future financial support.

### **Community College Chargeback:**

Each student attending a community college is entitled to a residency tuition reduction. For example, a student attending Corning Community College is entitled to a 50% reduction in tuition for simply filing a residency form with the County Treasurer. The tuition reduction then becomes the responsibility of the County to reimburse the College. In Chemung County, the community college charge is removed from the general tax levy and shown as a separate line item on the County tax bill. The actual charge is then apportioned based on the number of students from a municipality attending the community college. Therefore, if 100 students from the City are attending community college only the City residents pay the chargeback. The same is true for other municipalities.

Upon canvassing the membership of the New York State City/County Managers, and speaking with the Chemung County Treasurer only six Counties handles this general fund expense in this manner. All other respondents said the community college chargeback is included in the general levy and is a part of the County tax rate. A separation of this expense simply shifts the true general fund cost and associated tax rate. It is the community that benefits when an individual enhances their education not the municipality of residence. Once again because of Chemung County's method of chargeback by residence, 62% of the City's value must pay 100% of the cost of chargeback's. If Chemung County included this expense in the 2010 General Fund, expenses to city residents would have been reduced by \$654,606. Universally this expense is handled in the same manner as all other general fund expenses and I ask that this committee recommend that Chemung County follow suit.

We hope this information will provide insight to the unique circumstances inherent with being the County seat and host municipality to the vast majority of not-for-profit service providers. I'm certain that after reading this document common sense will guide recommendations that will put the City of Elmira on a more level playing field.

When the creation of this task force was first mentioned I made a request to the County Executive to be a part of the newly formed advisory panel, either as an occasional guest or a regular member. The County Executive verbally denied my request however, I respectfully request that this commission provide the City an opportunity to participate on your panel.

**Letter requesting to be a  
member of the advisory panel**



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December 7, 2009

Hon. Thomas Santulli  
County Executive  
203 Lake Street  
Elmira, NY 14901

Dear Tom:

As you know, the City of Elmira and all the towns and villages that make up Chemung County have a vested interest in the county's long-term fiscal health. It's clear from recent actions and inactions in Albany, and recent comments in the media by you and Connie Milliken, that counties are facing some real challenges in 2010 and beyond that will impact us all. You're correct in characterizing the state's deficit, uncertain sales tax revenue and the potential gas-drilling boom as issues that will be felt by all.

When the City of Elmira was in the midst of its own financial crisis in 2006, we brought together an array of public- and private-sector talent to form the Blue Ribbon Task Force, which produced good ideas and reinforced the principle that we're all in this together.

It's in that vein that I wanted to let you know that I would welcome the opportunity to be part of your newly formed advisory panel, either as an occasional guest or a regular participant. My participation would allow me the opportunity to share with the group any impact their recommendations may have on city services.

I would welcome the opportunity to participate.

Best regards,

John J. Burin  
City Manager

**Chemung County**  
**Gas Well Revenue**  
**2005 – 2010**

Municipality	Parcel ID	Final Roll 2009	Taxes Due 1/31/2010	Final Roll 2008	Taxes Due 1/31/2009	Final Roll 2007	Taxes Due 1/31/2008	Final Roll 2006	Taxes Due 1/31/2007	Final Roll 2005	Taxes Due 1/31/2006	Final Roll 2004	Taxes Due 1/31/2005
Baldwin	81.00-1-11-1/1	152,181	550,598.66	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
New in 2009		152,181											
Total AV													
Big Flats	46.00-2-10-1/5	5,448,508	\$38,139.55	4,948,466	\$34,490.80	5,413,072	\$37,771.64	3,286,830	\$22,981.28	3,541,232	\$26,310.76	3,579,308	\$29,551.17
	46.00-3-24-2/5	14,648,411	\$102,538.87	14,923,136	\$104,016.56	14,110,700	\$98,462.45	9,085,683	\$63,526.45	10,401,979	\$77,284.95	9,595,462	\$79,221.21
	47.00-1-25-1/5	3,703,825	\$25,926.77	4,200,985	\$29,280.87	8,272,606	\$57,725.06	21,698,864	\$151,716.92	191,703	\$1,424.32	0	\$0.00
	56.00-1-49-1/5	3,467,484	\$24,272.38	4,773,539	\$33,271.58	3,634,641	\$25,362.01	0	\$0.00	0	\$0.00	0	\$0.00
Total AV		27,268,228		28,846,126		31,431,019		34,071,377		14,134,914		13,174,770	
Cattlin	2.00-1-1-1/1	1,193,646	\$8,342.24	931,022	\$6,498.53	565,557	\$5,191.67	415,609	\$3,470.96	447,425	\$3,766.92	0	\$0.00
	7.00-1-76-1/1	850,046	\$5,940.86	645,427	\$4,505.08	393,934	\$3,616.22	251,543	\$2,100.76	246,786	\$2,077.72	268,914	\$2,528.47
	16.00-1-40-1/1	7,336,013	\$40,988.29	8,555,497	\$59,177.37	5,228,724	\$47,998.39	2,967,512	\$24,783.19	4,079,316	\$34,344.23	6,224,176	\$58,522.98
	17.00-1-46-3/1	543,596	\$3,799.12	392,045	\$2,736.47	301,992	\$2,772.21	2,678,651	\$2,327.15	663,524	\$5,566.29	874,884	\$8,226.12
	17.00-1-51-1/1	1,444,150	\$10,092.98	1,717,477	\$11,988.00	1,615,832	\$14,832.94	1,677,998	\$14,013.81	2,189,296	\$18,431.94	3,368,163	\$31,669.24
	18.00-1-38-1/1	568,725	\$3,974.74	354,820	\$2,476.64	405,930	\$3,726.34	316,184	\$2,640.61	452,906	\$3,813.07	810,927	\$7,624.76
	27.00-1-3-3/1	750,286	\$5,243.65	749,372	\$5,230.62	631,859	\$5,800.31	701,765	\$5,860.96	1,610,823	\$13,561.71	4,928,724	\$46,342.46
	37.00-1-19-1/1	2,151,399	\$15,035.86	3,354,484	\$23,414.30	3,554,427	\$32,628.76	2,617,620	\$21,862.73	2,969,323	\$24,999.07	3,170,936	\$29,614.81
	37.00-1-73-2/1	6,991,651	\$48,863.79	9,843,191	\$68,705.47	7,776,490	\$71,366.26	0	\$0.00	0	\$0.00	0	\$0.00
Total AV		20,229,512		26,543,335		20,474,745		9,227,102		12,659,399		19,646,724	
T/Elimra	81.00-1-12-1/1	77,922	\$543.46	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
New in 2009		77,922											
Total AV													
Erin	53.00-1-26-1/1	615,219	\$5,889.45	893,394	\$7,862.21	769,133	\$6,512.32	440,986	\$3,596.96	447,484	\$3,606.96	304,223	\$2,680.63
	62.00-1-22-1/2	710,364	\$4,699.17	690,743	\$6,147.61	605,249	\$5,124.70	410,160	\$3,345.52	344,268	\$2,774.98	283,508	\$2,498.10
	62.00-1-8-1	3,081,986	\$29,503.66	3,661,672	\$32,588.86	5,319,843	\$45,043.63	544,398	\$4,440.45	0	\$0.00	0	\$0.00
New	63.00-1-3-12/1	5,692,638	\$4,496.25	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
New	63.00-1-4-1/1	1,497,966	\$14,339.93	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
	63.00-1-7-1/5	2,357,556	\$22,568.73	2,424,054	\$21,574.08	1,671,038	\$15,842.26	1,465,507	\$11,953.59	1,253,778	\$10,106.11	0	\$0.00
	71.00-1-4-1-1/3	1,442,527	\$13,809.22	1,717,271	\$15,283.71	1,978,688	\$16,753.74	1,534,966	\$12,520.14	491,700	\$3,963.36	0	\$0.00
	72.00-1-2-1/4	85,002	\$813.91	7,924	\$70.52	0	\$0.00	2,438,192	\$19,887.41	1,347,828	\$50,312.25	0	\$0.00
Total AV		15,483,256		9,385,058		10,543,951		6,834,209		3,885,058		587,731	
Southport	106.00-1-18-1/1	3,450,453	\$22,972.62	2,233,145	\$14,403.79	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
	106.00-1-8-12/1	4,710,662	\$31,362.91	4,374,732	\$28,217.02	4,870,182	\$32,228.74	2,955,269	\$19,868.78	11,843	\$96.23	0	\$0.00
	116.00-1-12-1/1	3,966,600	\$26,408.05	6,784,050	\$43,757.12	5,358,647	\$35,461.18	9,799,121	\$65,881.16	2,375,679	\$19,303.67	0	\$0.00
	96.00-1-24-1/1	7,652,099	\$50,946.58	7,706,372	\$49,706.10	7,455,540	\$49,337.51	445,081	\$2,992.36	0	\$0.00	0	\$0.00
	96.00-1-9-1/1	7,287,443	\$48,518.76	5,640,866	\$36,383.59	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00
Total AV		27,067,257		26,739,165		17,684,369		13,199,471		2,387,522			

Van Etten	15.00-1-13.12/1	489,812	\$3,422.45	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
	54.00-1-4/2	63,714	\$445.18	389,855	\$2,705.59	1,592,491	\$15,476.99	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
	54.00-1-18.11/1	1,356	\$9.47	15,818	\$109.78	15,818	\$153.73	28,886	\$234.49	0	\$0.00	0	\$0.00	\$0.00
Deleted	54.00-1-19.1/1	0	\$0.00	0	\$0.00	0	\$0.00	3,166	\$25.70	0	\$0.00	0	\$0.00	\$0.00
	54.00-1-34.1/1	1,356	\$9.47	14,134	\$98.09	14,134	\$137.36	27,119	\$220.14	0	\$0.00	0	\$0.00	\$0.00
	55.00-1-45.1/1	15,241,568	\$106,497.22	31,310,912	\$217,297.73	16,878,420	\$164,036.77	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
Deleted	64.00-1-8.1/1	0	\$0.00	0	\$0.00	0	\$0.00	2,241,793	\$18,196.21	0	\$0.00	0	\$0.00	\$0.00
	64.00-1-35.1/1	1,205,721	\$8,424.71	1,152,871	\$8,000.93	609,633	\$5,924.86	547,136	\$4,441.49	469,453	\$3,886.95	0	\$0.00	\$0.00
	64.00-1-9.2/1	5,441,725	\$38,022.89	4,826,610	\$33,496.67	2,891,104	\$28,097.85	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
New	65.00-1-3.1/1	11,184,214	\$78,217.19	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
Total AV		33,639,466		37,710,200		22,001,600		2,848,100		469,453		0	\$0.00	\$0.00
Veteran	5.00-1-31.1/3	0	\$0.00	63,806	\$500.89	134,496	\$1,020.15	128,982	\$973.33	207,428	\$1,652.17	211,639	\$1,844.52	\$1,844.52
	10.00-1-14.1/2	0	\$0.00	635,522	\$4,988.85	844,540	\$6,405.84	657,055	\$4,958.30	798,885	\$6,363.15	861,780	\$7,510.77	\$7,510.77
	10.00-1-3.1/4	1,541,794	\$12,634.25	1,307,913	\$10,267.12	1,290,457	\$9,788.13	895,372	\$6,756.69	1,056,150	\$8,412.27	1,051,014	\$9,160.02	\$9,160.02
	10.00-1-36.1/5	420,185	\$3,443.21	818,665	\$6,426.52	848,716	\$6,437.52	488,803	\$3,688.63	728,194	\$5,800.00	1,237,444	\$10,784.83	\$10,784.83
	11.00-1-4.1/1	0	\$0.00	307,150	\$2,411.13	259,276	\$1,966.61	173,285	\$1,307.65	171,027	\$1,362.24	244,258	\$2,128.81	\$2,128.81
	30.00-2-24.1/7	7,731,304	\$63,354.29	21,107,698	\$165,695.43	0	\$0.00	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
	40.00-2-6.4/6	3,733,609	\$30,595.11	5,348,336	\$41,984.44	11,548,295	\$87,593.93	0	\$0.00	0	\$0.00	0	\$0.00	\$0.00
Total AV		13,428,892		29,589,090		14,925,780		2,343,497		2,961,684		3,606,135		
Total County Taxes Extended			\$1,004,177.24		\$1,136,310.09		\$940,618.08		\$500,575.82		\$329,241.32		\$330,108.90	

# **NYS Real Property Tax**

## **Exempt Property**

### **Section 420-b**

#### **Permissive Class**

TAX

Name	Address	Assessment	2010 City Tax	2010 County Tax	2010 School Tax
United Cerebral Palsy	1239 Hoffman Rd. N	\$510,000.00	\$9,353.40	\$6,028.20	\$10,883.40
The Salvation Army	401 Division St.	\$425,000.00	\$7,794.50	\$5,023.50	\$9,069.50
Tom Sawyer Youth League	1209 Sullivan St.	\$57,000.00	\$1,045.38	\$673.74	\$1,216.38
Capabilities Inc.	1138 Pratt St.	\$11,000.00	\$201.74	\$130.02	\$234.74
Capabilities Inc.	1138 Pratt St.	\$6,000.00	\$110.04	\$70.92	\$128.04
Capabilities Inc.	1136 Pratt St.	\$649,000.00	\$11,902.66	\$7,671.18	\$13,849.66
Junior League Of Elmira	1051 College Ave.	\$150,000.00	\$2,751.00	\$1,773.00	\$3,201.00
<b>American National Red Cross</b>	<b>911 Stowell St.</b>	<b>\$1,300,000.00</b>	<b>\$23,842.00</b>	<b>\$15,366.00</b>	<b>\$27,742.00</b>
Acme Benev Assoc	716 Benjamin St.	\$52,000.00	\$953.68	\$614.64	\$1,109.68
So. Tier. Assn. of the Blind	719 Lake St.	\$428,000.00	\$7,849.52	\$5,058.96	\$9,133.52
NYS ARC Chemung County	711 Sullivan St.	\$1,655,000.00	\$30,352.70	\$19,562.10	\$35,317.70
Volunteers of America	700 Sullivan St.	\$141,000.00	\$2,585.94	\$1,666.62	\$3,008.94
Volunteers of America	814 E. Fifth St.	\$3,000.00	\$55.02	\$35.46	\$64.02
Volunteers of America	810 E. Fifth St.	\$2,000.00	\$36.68	\$23.64	\$42.68
Catholic Charities	605 College Ave.	\$90,000.00	\$1,650.60	\$1,063.80	\$1,920.60
Arctic League	249 W. Clinton St.	\$137,000.00	\$2,512.58	\$1,619.34	\$2,923.58
The Salvation Army	414 Lake St.	\$151,000.00	\$2,769.34	\$1,784.82	\$3,222.34
The Carpenter Housing	551 E. Church St.	\$1,500,000.00	\$27,510.00	\$17,730.00	\$32,010.00
NYS ARC Chemung County	509 Hoffman St.	\$150,000.00	\$2,751.00	\$1,773.00	\$3,201.00
Cerebral Palsy & Handicapped	740 W. Second St.	\$120,000.00	\$2,200.80	\$1,418.40	\$2,560.80
Elmira Small Fry Inc.	406 Walnut St.	\$76,000.00	\$1,393.84	\$898.32	\$1,621.84
Catholic Charities	454 W. Church St.	\$90,000.00	\$1,650.60	\$1,063.80	\$1,920.60
<b>Catholic Charities</b>	<b>215 E. Church St.</b>	<b>\$750,000.00</b>	<b>\$13,755.00</b>	<b>\$8,865.00</b>	<b>\$16,005.00</b>
<b>Catholic Charities</b>	<b>314 State St.</b>	<b>\$22,000.00</b>	<b>\$403.48</b>	<b>\$260.04</b>	<b>\$469.48</b>
YWCA	211 Lake St.	\$474,000.00	\$8,693.16	\$5,602.68	\$10,115.16
St. Joseph's Hospital	165 Dewitt Ave.	\$6,000.00	\$110.04	\$70.92	\$128.04
Family Services of Chemung County	850 E. Water St.	\$58,000.00	\$1,063.72	\$685.56	\$1,237.72
Family Services of Chemung County	1019 E. Water St.	\$640,000.00	\$11,737.60	\$7,564.80	\$13,657.60
Family Services of Chemung County	110 Harriet St.	\$36,000.00	\$660.24	\$425.52	\$768.24
Family Services of Chemung County	851 E. Water St.	\$28,500.00	\$522.69	\$336.87	\$608.19
Family Services of Chemung County	102 Harriet St.	\$19,000.00	\$348.46	\$224.58	\$405.46

NYS ARC Chemung County	122 E. Chemung Pl.	\$160,000.00	\$2,934.40	\$1,891.20	\$3,414.40
Elmira Glove House	251 Horner St.	\$67,000.00	\$1,228.78	\$791.94	\$1,429.78
Catholic Charities	380 S. Main St.	\$179,000.00	\$3,282.86	\$2,115.78	\$3,819.86
Powell Street Housing	408 Powell St.	\$380,000.00	\$6,969.20	\$4,491.60	\$8,109.20
Elmira Garden Club	426 Fulton St.	\$55,000.00	\$1,008.70	\$650.10	\$1,173.70
Elmira Glove House	218 Franklin St.	\$45,000.00	\$825.30	\$531.90	\$960.30
Elmira Glove House	220 Franklin St.	\$195,000.00	\$3,576.30	\$2,304.90	\$4,161.30
Elmira Glove House	457 Franklin St.	\$74,000.00	\$1,357.16	\$874.68	\$1,579.16
Mark Twain Little League	214 Birch St.	\$4,000.00	\$73.36	\$47.28	\$85.36
Mark Twain Little League	323 Sutton St.	\$20,000.00	\$366.80	\$236.40	\$426.80
NYS ARC Chemung County	525 Liberty St.	\$432,000.00	\$7,922.88	\$5,106.24	\$9,218.88
Catholic Charities	509 Luce St.	\$171,000.00	\$3,136.14	\$2,021.22	\$3,649.14
<b>Totals:</b>		<b>\$1,518,500.00</b>	<b>\$211,249.29</b>	<b>\$136,148.67</b>	<b>\$245,804.79</b>

The properties in **bold** have an assessment that differs from their exempt amount, but the calculations were made using the full assessment.

# **City of Elmira**

**25% of the land area is  
wholly exempt**

# CITY OF ELMIRA WHOLLY EXEMPT PROPERTY



- Water Bodies
- City Wholly Exempt Parcels
- City Tax Parcels



Elmira City Wholly Exempt	
Total Parcels	640
Total Acres	1275.4
Total Value	\$ 297,609,920



**2010 County Tax Apportionment**

**62% of City Valuation**

**pays**

**100% of County Apportionment**

**2010 Cost = \$4,348,142**



**2010 Community College Apportionment  
as part of the General Levy**

**CHEMUNG COUNTY  
APPORTIONMENT**

DISTRICT	TAXABLE ASSESSED VALUE	EQUAL RATE	TAXABLE FULL VALUE	% OF BUDGET	2010 TAX LEVY	ADJUSTED 2010 TAX LEVY
ASHLAND	1,056,157	2.10%	50,293,189	1.3350%	351,413	422,170
BALDWIN	944,115	2.10%	44,957,856	1.1934%	314,133	377,385
BIG FLATS	679,803,321	100.00%	679,803,320	18.0456%	4,749,981	5,706,397
CATLIN	143,500,905	100.00%	143,500,904	3.8093%	1,002,682	1,204,574
CHEMUNG	122,856,947	100.00%	122,856,946	3.2613%	858,437	1,031,284
ELMIRA	393,038,893	100.00%	393,038,892	10.4333%	2,746,276	3,299,242
ERIN	73,139,035	73.00%	100,190,458	2.6596%	700,059	841,018
HORSEHEADS	960,233,003	100.00%	960,233,002	25.4897%	6,709,424	8,060,376
SOUTHPORT	387,578,051	100.00%	387,578,050	10.2884%	2,708,119	3,253,403
VAN ETTEN	99,445,632	100.00%	99,445,631	2.6398%	694,855	834,765
VETERAN	138,512,728	85.00%	162,956,150	4.3257%	1,138,621	1,367,885
CITY	560,063,995	90.00%	622,293,327	16.5190%	4,348,143	5,223,647
<b>TOTAL</b>	<b><u>3,560,172,782</u></b>		<b><u>3,767,147,725</u></b>	<b>100.0000%</b>	<b><u>26,322,145</u></b>	<b><u>31,622,145</u></b>
			Full Value Tax Rate for 2010		6.9873	8.3942
			COLLEGE CHARGE BACK		<b>5,300,000</b>	
			Adjusted 2010 Tax Levy		<b><u>31,622,145</u></b>	
City Apportionment as Levied					4,348,143	
Adjusted Levy					<u>5,223,647</u>	
Increase to City Taxpayers					<u>875,504</u>	
College Charge Back as Levied					<u>1530110</u>	
Net Savings to City Taxpayers if adjusted					<u>654,606</u>	