

SECTION 485-b - BUSINESS INVESTMENT EXEMPTION

List updated as of 7/10/13

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ALBANY COUNTY				
CITIES				
WATERVLIET	00			
TOWNS				
COEYMANS	00			
COLONIE	00			
GREEN ISLAND	00			
GUILDERLAND	00			
VILLAGES				
COLONIE	00			
GREEN ISLAND	00			
MENANDS		03-1		
SCHOOL DISTRICTS				
ALBANY	00			
BERNE-KNOX-WESTERLO	00			
BETHLEHEM	00			
CAIRO-DURHAM		01/15/87		
GREEN ISLAND	00			
GREENVILLE	00			
GUILDERLAND	00			
MOHONASEN	00			
NORTH COLONIE	00			
RAVENA-COEYMANS-SELKIRK		03/18/91		
SCHOHARIE		03/16/77		
SOUTH COLONIE	00			
VOORHEESVILLE	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ALLEGANY COUNTY				
TOWNS				
GENESEE	00			
SCHOOL DISTRICTS				
FRIENDSHIP	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
BROOME COUNTY	00			
TOWNS				
CONKLIN	00			
CHENANGO	00			
MAINE	00			
TRIANGLE	00			
UNION				Y
VESTAL	00			
WINDSOR	00			
VILLAGES				
ENDICOTT	00			
JOHNSON CITY	00			
SCHOOL DISTRICTS				
CHENANGO FORKS	00			
JOHNSON CITY	00			
MAINE-ENDWELL	00			
NEWARK VALLEY	00			
SUSQUEHANNA VALLEY	00			
UNION ENDICOTT	00			
VESTAL	00			
WHITNEY POINT	00			
WINDSOR	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CATTARAUGUS COUNTY				
SCHOOL DISTRICTS				
ALLEGANY	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CAYUGA COUNTY				
VILLAGES				
WEEDSPORT	00			
SCHOOL DISTRICTS				
CATO-MERIDIAN	00			
PORT BYRON	00			
OSWEGO	00			
WEEDSPORT	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CHAUTAUQUA COUNTY				
TOWNS				
GERRY		91-3		
SCHOOL DISTRICTS				
CLYMER	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CHEMUNG COUNTY				
SCHOOL DISTRICTS				
ODESSA-MONTOUR	00			
WAVERLY		2/19/86		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CHENANGO COUNTY				
SCHOOL DISTRICTS				
CHENANGO FORKS	00			
WHITNEY POINT	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CLINTON COUNTY				
TOWNS				
ALTONA		96-2		
AUSABLE	00			
BLACK BROOK	25			
CHAMPLAIN	00			
CHAZY	00			
ELLENBURG	00			
MOERS	00			
VILLAGES				
CHAMPLAIN	00			
SCHOOL DISTRICTS				
BEEKMANTOWN	00			
CHAZY	00			
DANNEMORA	00			
N. EASTERN CLINTON	00			
NORTHERN ADIRONDACK	00			
PERU	00			
PLATTSBURGH	00			
SARANAC	00			
SARANAC LAKE		12/20/95	Y	N

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
COLUMBIA COUNTY				
TOWNS				
GREENPORT	00			
VILLAGES				
CHATHAM	25			
SCHOOL DISTRICTS				
CHATHAM	00			
HUDSON	00			
ICHABOD CRANE	00			
NEW LEBANON	00			
PINE PLAINS	00			
RED HOOK	00*			
SCHODACK		04/12/78		
TACONIC HILLS	25			

* Note that per its 9/10/98 resolution, Red Hook school district authorizes exemption within certain Dutchess County portions of the district.

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CORTLAND COUNTY				
SCHOOL DISTRICTS				
DRYDEN		4/27/94		
NEWARK VALLEY	00			
TULLY	00			
WHITNEY POINT	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
DELAWARE COUNTY				
TOWNS				
HARPERSFIELD	00			
SCHOOL DISTRICTS				
DELAWARE VALLEY-JEFFERSONVILLE	00			
GILBOA-CONESVILLE	00			
MARGARETVILLE	00			
PINE PLAINS	00			
ROSCOE CENTRAL	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
DUTCHESS COUNTY	Acc		Y	Y
<i>CITIES</i>				
POUGHKEEPSIE	00			
<i>TOWNS</i>				
AMENIA	00			
CLINTON	01			
DOVER		93-4		
FISHKILL	00			
HYDE PARK	00			
LA GRANGE	00			
PLEASANT VALLEY	00			
POUGHKEEPSIE	00			
RED HOOK	00			
UNION VALE	00			
WAPPINGER	00			
WASHINGTON	00			
<i>VILLAGES</i>				
PAWLING	00			
RED HOOK	00			
<i>SCHOOL DISTRICTS</i>				
ARLINGTON	00			
DOVER		03/09/93		
HYDE PARK	00			
MILLBROOK	00			
PINE PLAINS	00			
RED HOOK	Acc		Y	Y*
SPACKENKILL	00			
TACONIC HILLS	25			
WAPPINGERS	00			

* Note that per its 9/10/98 resolution, the Red Hook school district does not authorize exemption in its Columbia County portion.

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
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NOTE: Pursuant to section 485-b(11) and 1998 Dutchess County Local Law No. 2, the County local law governs the exemption's administration throughout the County and supersedes all previously adopted local laws and resolutions (noted in italics). Those prior local laws and resolutions are included above for historical purposes only. Subsequently enacted local laws and resolutions are noted in regular type.

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ERIE COUNTY				
CITIES				
LACKAWANNA	00			
TOWNS				
AMHERST			Y	Y
CHEEKTOWAGA	00			
HAMBURG	00			
VILLAGES				
AKRON	00			
SCHOOL DISTRICTS				
AKRON	00			
ATTICA	00			
CHEEKTOWAGA	00			
CHEEKTOWAGA-SLOAN	00			
CLARENCE	00			
EAST AURORA			Y	Y
FRONTIER	00			
GRAND ISLAND	00			
HAMBURG	00			
HOLLAND	00			
IROQUOIS	00			
LACKAWANNA	00			
LAKESHORE	00			
LANCASTER	00			
SOUTHOLD	00			
SWEET HOME	00			
WEST SENECA	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ESSEX COUNTY				
TOWNS				
NORTH ELBA	00			
WILMINGTON		05/24/82		
VILLAGES				
PORT HENRY	00			
SARANAC LAKE		95-6	Y	N
WESTPORT	00			
SCHOOL DISTRICTS				
ELIZABETHTOWN	00			
LAKE PLACID	00			
MORIAH	00			
NORTH WARREN	00			
PUTNAM	00			
SARANAC LAKE		12/20/95	Y	
N				

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
FRANKLIN COUNTY				
TOWNS				
HARRIETSTOWN		95-6	Y	N
VILLAGES				
SARANAC LAKE		95-6	Y	N
SCHOOL DISTRICTS				
NORTHERN ADIRONDACK	00			
SARANAC LAKE		12/20/95	Y	N

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
FULTON COUNTY				
SCHOOL DISTRICTS AMSTERDAM		07/01/87		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
GENESEE COUNTY				
TOWNS				
ALABAMA	00			
BATAVIA	00			
BYRON	00			
DARIEN	00			
ELBA	00			
OAKFIELD	00			
PEMBROKE	00			
STAFFORD	00			
SCHOOL DISTRICTS				
AKRON	00			
ALBION	00			
ALEXANDER	00			
ATTICA	00			
BYRON-BERGEN		2/28/90		
BATAVIA		4/19/77		
ELBA	00			
LE ROY		4/14/77		
OAKFIELD-ALABAMA	00			
PAVILION	00			
PEMBROKE	00			
ROYALTON-HARTLAND	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
GREENE COUNTY	50			
TOWNS				
DOVER	00			
EAST FISHKILL	00			
GREENVILLE	50			
HUNTER	00			
JEWETT	00			
PAWLING	00			
WINDHAM	00			
VILLAGES				
CATSKILL	45			
SCHOOL DISTRICTS				
CAIRO-DURHAM			01/15/87	
GILBOA-CONESVILLE	00			
GREENVILLE	00			
HUNTER-TANNERSVILLE	00			
MARGARETVILLE	00			
PAWLING	00			
RAVENA-COEYMANS-SELKIRK			03/18/91	
SPACKENKILL	00			
WINDHAM-ASHLAND-JEWETT	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
HERKIMER COUNTY				
TOWNS				
GERMAN FLATTS		97-2		
HERKIMER	00			
VILLAGES				
ILION	00			
MOHAWK		97-2		
SCHOOL DISTRICTS				
HERKIMER	00			
HOLLAND PATENT	00			
ILION		6/4/97		
LITTLE FALLS	00			
MOHAWK	00			
NEW HARTFORD	00			
WEST CANADA VALLEY	00			
WHITESBORO		11/21/95		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
JEFFERSON COUNTY				
TOWNS				
BROWNVILLE	00			
HENDERSON	00			
LORRAINE	00			
LERAY	00			
ORLEANS	00			
RODMAN	00			
THERESA	00			
WATERTOWN	00			
VILLAGES				
BROWNVILLE	00			
THERESA	00			
SCHOOL DISTRICTS				
CARTHAGE	00			
COPENHAGEN	00			
GENERAL BROWN	00			
INDIAN RIVER	00			
LAFARGEVILLE	00			
LYME	00			
SACKETS HARBOR	00	12/14/10		
SOUTH JEFFERSON	00			
THOUSAND ISLANDS	00			
WATERTOWN	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
LEWIS COUNTY				
TOWNS				
GREIG	00			
LEYDEN	00			
SCHOOL DISTRICTS				
CARTHAGE	00			
COPENHAGEN	00			
HARRISVILLE	00			
LOWVILLE	00			
SOUTH JEFFERSON	00			
VILLAGES				
CROGHAN	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
LIVINGSTON COUNTY				
VILLAGES				
DANSVILLE	00			
SCHOOL DISTRICTS				
LEROY		4/14/77		
NAPLES	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
MADISON COUNTY				
VILLAGES				
HAMILTON		95-3		
SCHOOL DISTRICTS				
FAYETTEVILLE-MANLIUS	00			
HAMILTON	00			
VERNON-VERONA-SHERRILL	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
MONROE COUNTY				
TOWNS				
BRIGHTON	00			
CHILI		10/21/87		
PERINTON	00			
VILLAGES				
FAIRPORT	00			
SPENCERPORT	00			
SCHOOL DISTRICTS				
BRIGHTON	00			
BYRON-BERGEN		2/28/90		
EAST IRONDEQUOIT	00			
FAIRPORT	00			
HILTON	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
MONTGOMERY COUNTY				
CITIES				
AMSTERDAM	00			
SCHOOL DISTRICTS				
AMSTERDAM		07/01/87		
SCHOHARIE		03/16/88		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
NASSAU COUNTY				
CITIES				
GLEN COVE		7/29/80		
LONG BEACH	00			
VILLAGES				
CEDARHURST	00			
EAST ROCKAWAY	00			
FARMINGDALE	00			
FLORAL PARK	00			
GARDEN CITY	00			
GREAT NECK ESTATES	00			
GREAT NECK PLAZA	00			
KENSINGTON	00			
LAKE SUCCESS	00			
LYNBROOK	00			
MANORHAVEN	01			
MASSAPEQUA PARK	00			
MUNSEY PARK	00			
NORTH HILLS	00			
OLD BROOKVILLE	00			
OLD WESTBURY	00			
PT WASHINGTON NORTH	00			
ROCKVILLE CENTRE	00			
ROSLYN	00			
ROSLYN HARBOR	00			
RUSSELL GARDENS	00			
SEA CLIFF	00			
STEWART MANOR	00			
VALLEY STREAM	00			
WESTBURY	00			
WILLISTON PARK	00			
SCHOOL DISTRICTS				
AMITYVILLE *	00			
BELLMORE	00			
BETHPAGE	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
CARLE PLACE	00			
EAST MEADOW	00			
ELMONT	00			
FLORAL PARK-BELLEROSE	00			
FRANKLIN SQUARE	00			
GARDEN CITY	00			
GLEN COVE *	00			
GREAT NECK	00			
HERRICKS	00			
HICKSVILLE	00			
ISLAND TREES *	00			
JERICHO	00			
LOCUST VALLEY	00			
LYNBROOK	00			
MANHASSET	00			
MINEOLA	00			
NORTH MERRICK *	00			
NORTH SHORE	00			
OCEANSIDE	00			
PLAINEDGE *	00			
PLAINVIEW-OLD BETHPAGE	00			
ROCKVILLE CENTRE	00			
ROOSEVELT *	00			
ROSLYN	00			
SYOSSET	00			
UNIONDALE	00			
UNION FREE #30 (VALLEY STREAM)	00			
VALLEY STREAM #13	00			
VALLEY STREAM #24	00			
WESTBURY	00			

* RESOLUTION PREDATES 7/24/85-
QUESTIONABLE VALIDITY

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
NIAGARA COUNTY				
TOWNS				
CAMBRIA	00			
LOCKPORT	00			
NIAGARA	00			
PENDLETON	00			
ROYALTON	00			
VILLAGES				
LEWISTON	00			
SCHOOL DISTRICTS				
AKRON	00			
BARKER	00			
LOCKPORT	00			
NEWFANE	00			
NIAGARA-WHEATFIELD	00			
ROYALTON-HARTLAND	00			
STARPOINT	00			
WILSON	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ONEIDA COUNTY				
TOWNS				
NEW HARTFORD	00			
SCHOOL DISTRICTS				
HOLLAND PATENT	00			
NEW HARTFORD	00			
ONEIDA	00			
ORISKANY	00			
VERNON-VERONA-SHERRILL	00			
WEST CANADA VALLEY	00			
WESTMORELAND	00			
WHITESBORO		11/21/95		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ONONDAGA COUNTY				
TOWNS				
CAMILLUS	00			
CICERO	50			
CLAY	00			
GEDDES	00			
LAFAYETTE	00			
LYSANDER	00			
SALINA	50			
TULLY	25			
VILLAGES				
LIVERPOOL	00			
MANLIUS	00			
SOLVAY	25			
SCHOOL DISTRICTS				
BALDWINSVILLE		06/20/88		
CATO-MERIDIAN	00			
FAYETTEVILLE-MANLIUS	00			
JAMESVILLE-DEWITT	00			
LAFAYETTE	00			
LIVERPOOL	00			
LYNCOURT	00			
NORTH SYRACUSE	00			
SOLVAY	00			
TULLY	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ONTARIO COUNTY				
CITIES				
CANANDAIGUA	50			
TOWNS				
PHELPS		10/03/94		
SOUTH BRISTOL	00			
VICTOR	50		Y	
VILLAGES				
HOLCOMB	00			
PHELPS	00			
SCHOOL DISTRICTS				
E BLOOMFIELD		4/03/85		
CANANDAIGUA	00			
LYONS	00			
MANCHTER/SHORTSVIL	00			
NAPLES	00			
NEWARK	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ORANGE COUNTY				
TOWNS				
MONROE	00			
VILLAGES				
HARRIMAN		92-2		
SCHOOL DISTRICTS				
CORNWALL		5/22/95		
FLORIDA	00			
GOSHEN	00			
HAVERSTRAW-STONY POINT	00			
MARLBORO	00			
MONROE-WOODBURY	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ORLEANS COUNTY				
TOWNS				
GAINES	00			
SHELBY	00			
YATES	00			
VILLAGES				
LYDONVILLE	00			
MEDINA	00			
SCHOOL DISTRICTS				
ALBION	00			
BARKER	00			
BYRON-BERGEN		2/28/90		
OAKFIELD-ALABAMA	00			
ROYALTON-HARTLAND	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
OSWEGO COUNTY				
SCHOOL DISTRICTS				
CATO-MERIDIAN	00			
MEXICO	00			
OSWEGO	00			
SOUTH JEFFERSON	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
OTSEGO COUNTY				
TOWNS				
ONEONTA	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
PUTNAM COUNTY	00			
TOWNS				
KENT	50			
SOUTHEAST	00			
SCHOOL DISTRICTS				
BREWSTER	00			
LAKELAND	00			
NORTH SALEM	00			
PAWLING	00			
WAPPINGERS	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
RENSSELAER COUNTY				
TOWNS				
SAND LAKE	00			
SCHOOL DISTRICTS				
BRITTONKILL	00			
GEO. WASHINGTON	00			
NEW LEBANON	00			
SCHODACK		4/12/78		
WYNANTSKILL	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ROCKLAND COUNTY				
TOWNS				
CLARKSTOWN	00			
ORANGETOWN	00			
VILLAGES				
NEW HEMPSTEAD	00			
NYACK	00			
SCHOOL DISTRICTS				
CLARKSTOWN	00			
HAVERSTRAW-STONY POINT	00			
NANUET	00			
NYACK		2/9/99		
PEARL RIVER	00			
SOUTH ORANGETOWN	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ST. LAWRENCE COUNTY				
TOWNS				
COLTON	00			
LOUISVILLE	00			
POTSDAM	00			
VILLAGES				
POTSDAM	00			
SCHOOL DISTRICTS				
COLTON-PIERREPONT	00			
HARRISVILLE	00			
INDIAN RIVER	00			
LISBON	00			
POTSDAM	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SARATOGA COUNTY	00			
CITIES				
SARATOGA SPRINGS	50		Y	Y
TOWNS				
BALLSTON	00			
CLIFTON PARK	00			
GALWAY	00			
HADLEY	00			
HALFMOON	00			
MALTA	00			
MOREAU	00			
NORTHUMBERLAND	00			
SARATOGA	00			
WATERFORD	00			
WILTON	00			
SCHOOL DISTRICTS				
BALLSTON SPA	00			
BURNT HILLS-BALLSTON LAKE	00			
MECHANICVILLE	00			
SCHUYLERVILLE	00			
SHENENDEHOWA	00			
SOUTH GLENS FALLS	00			
STILLWATER	00			
WATERFORD-HALFMOON	00			
VILLAGES				
SOUTH GLENS FALLS	00			
STILLWATER	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SCHENECTADY COUNTY				
TOWNS				
ROTTERDAM	00			
SCHOOL DISTRICTS				
DRAPER	00			
MOHANASEN	00			
SCHALMONT	01			
SCOTIA-GLENVILLE	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SCHOHARIE COUNTY				
TOWNS				
GILBOA	00			
SCHOOL DISTRICTS				
CAIRO-DURHAM		01/15/87		
GILBOA-CONESVILLE	00			
SCHOHARIE		12/01/76		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SCHUYLER COUNTY				
VILLAGES				
BURDETT	00			
SCHOOL DISTRICTS				
HAMMONDSPORT	00			
ODESSA-MONTOUR	00			
TRUMANSBURG	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SENECA COUNTY		1987-3		
TOWNS				
SENECA FALLS		1988-1		
VILLAGES				
WATERLOO	00			
SCHOOL DISTRICTS				
ROMULUS		11/22/88		
TRUMANSBURG	00			
WATERLOO	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
STEBEN COUNTY				
TOWNS				
CORNING	00			
HORNBY	00			
SCHOOL DISTRICTS				
HAMMONDSPORT	00			
HORNELL	50			
VILLAGES				
NORTH HORNELL	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SUFFOLK COUNTY	Acc		Y	Y
TOWNS				
BABYLON			regular ex. sched.	
EAST HAMPTON	00			
RIVERHEAD	00			
SHELTER ISLAND	00			
SMITHTOWN			regular ex. sched.	
SOUTHAMPTON	00			
SOUTHOLD	00			
VILLAGES				
BABYLON	20			
EAST HAMPTON	00			
GREENPORT	00			
NORTHPORT	00			
OCEAN BEACH	00			
QUOGUE	00			
SOUTHAMPTON	00			
SCHOOL DISTRICTS				
AMAGANSETT	00			
AMITYVILLE			regular ex. sched.	
BABYLON	00			
BAYPORT-BLUE POINT *	00			
BRIDGEHAMPTON			7/7/92	
CENTER MORICHES *	00			
COMMACK	00			
COMSEWOGUE	00			
CONNETQUOT	00			
COPIAGUE	00			
DEER PARK	00			
EAST HAMPTON	00			
EAST ISLIP	00			
EAST QUOGUE *	00			
EASTPORT	00			
EASTPORT-SOUTH MANOR	00			
ELWOOD	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
<i>Farmingdale School District</i>	00			
<i>FIRE ISLAND</i>	00			
<i>FISHERS ISLAND</i>	00			
<i>HALF HOLLOW HILLS</i>	00			
<i>HAMPTON BAYS</i>	00			
<i>HARBORSFIELD</i>	00			
<i>HAUPPAUGE</i>	00			
<i>HUNTINGTON</i>	00			
<i>KINGS PARK</i>	00			
<i>LINDENHURST</i>	00			
<i>LONGWOOD</i>	00			
<i>MATTITUCK-CUTCHOGUE</i>	00			
<i>MIDDLE COUNTRY</i>	00			
<i>MILLER PLACE</i>	00			
<i>MONTAUK</i>	00			
<i>MT. SINAI</i>	00			
<i>NORTHPORT-E. NORTHPORT</i>	00			
<i>OYSTER PONDS</i>	00			
<i>PORT JEFFERSON *</i>	00			
<i>QUOGUE *</i>	00			
<i>RIVERHEAD</i>	00			
<i>ROCKY POINT *</i>	00			
<i>SAG HARBOR</i>	00			
<i>SACHEM</i>	00			
<i>SHELTER ISLAND</i>	00			
<i>SHOREHAM-WADING RIVER</i>	00			
<i>SMITHTOWN</i>	00			
<i>SOUTHAMPTON</i>	00			
<i>SOUTHOLD</i>	00			
<i>SOUTH HUNTINGTON</i>	00			
<i>SOUTH MANOR</i>	00			
<i>SPRINGS</i>	00			
<i>SYOSSET</i>	00			
<i>THREE VILLAGE</i>	00			
<i>TUCKAHOE</i>	00			
<i>WAINSCOTT</i>	00			
<i>WEST BABYLON</i>	00			
<i>WEST ISLIP</i>	00			
<i>WESTHAMPTON BEACH *</i>	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WILLIAM FLOYD	00			

* *RESOLUTION PREDATES 7/24/85*
QUESTIONABLE VALIDITY

NOTE: Pursuant to section 485-b(11) and 1999 Suffolk County Local Law No. 15, the County local law governs the exemption's administration throughout the County and supersedes all previously adopted local laws and resolutions (noted in italics). Those prior local laws and resolutions are included above for historical purposes only. Subsequently enacted local laws and resolutions are noted in regular type.

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
SULLIVAN COUNTY				
TOWNS				
COCHECTON	00			
FREMONT	00			
ROCKLAND		11/19/84		
VILLAGES				
LIBERTY	50			
MONTICELLO		7/16/79		
SCHOOL DISTRICTS				
DELAWARE VALLEY-JEFFERSONVILLE	00			
MONTICELLO		7/27/95		
ROSCOE	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
TIOGA COUNTY	00			
TOWNS				
NICHOLS	00			
OWEGO	00			
TIOGA	00			
SCHOOL DISTRICTS				
DRYDEN		4/27/94		
NEWARK VALLEY	00			
OWEGO-APALACHIN	00			
TIOGA	00			
WAVERLY		2/19/86		

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
TOMPKINS COUNTY	00			
CITIES				
ITHACA	00			
VILLAGES				
CAYUGA HEIGHTS	00			
LANSING	01			
SCHOOL DISTRICTS				
DRYDEN		4/27/94		
NEWARK VALLEY	00			
ODESSA-MONTOUR	00			
TRUMANSBURG	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ULSTER COUNTY				
SCHOOL DISTRICTS				
HIGHLAND	00			
MARLBORO	00			
RONDOUT VALLEY	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WARREN COUNTY	00			
TOWNS				
HAGUE	00			
LAKE GEORGE	00			
THURMAN	00			
SCHOOL DISTRICTS				
GLENS FALLS	00			
LAKE GEORGE	00			
NORTH WARREN	00			
QUEENSBURY	00			
WARRENSBURG	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WASHINGTON COUNTY				
SCHOOL DISTRICTS				
FORT EDWARD	00			
LAKE GEORGE	00			
PUTNAM	00			
SCHUYLERVILLE	00			
STILLWATER	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
 PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WAYNE COUNTY				
TOWNS				
WILLIAMSON		89-2		
SCHOOL DISTRICTS				
CATO-MERIDIAN	00			
LYONS	00			
NEWARK	00			
WILLIAMSON	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WESTCHESTER COUNTY	00			
CITIES				
RYE	00			
YONKERS	00			
WHITE PLAINS	00			
TOWNS				
BEDFORD	00			
EASTCHESTER	00			
GREENBURGH	00			
HARRISON	00			
LEWISBORO	00			
MAMARONECK	00			
MOUNT PLEASANT	00			
NEW CASTLE	00			
NORTH CASTLE	00			
NORTH SALEM	00			
OSSINING	00			
POUND RIDGE	00			
RYE	00			
SCARSDALE	00			
SOMERS	01			
YORKTOWN	00			
VILLAGES				
ARDSLEY	00			
BRIARCLIFF MANOR	00			
ELMSFORD	00			
MAMARONECK	00			
MOUNT KISCO	00			
PELHAM MANOR	00			
PLEASANTVILLE	00			
PORT CHESTER	00			
RYE BROOK	00			
SCARSDALE	00			
SCHOOL DISTRICTS				

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
ARDSLEY	00			
ARMONK *	00			
BEDFORD *	00			
BLIND BROOK-RYE	00			
BRIARCLIFF MANOR *	00			
BYRAM HILLS	00			
CHAPPAQUA	00			
DOBBS FERRY *	00			
EDGEMONT *	00			
ELMSFORD *	00			
GREENBURGH NO 7	00			
HARRISON *	00			
HASTINGS ON HUDSON *	00			
IRVINGTON *	00			
LAKELAND	00			
MOUNT PLEASANT *	00			
NORTH SALEM	00			
PEEKSKILL	00			
PLEASANTVILLE *	00			
POCANTICO HILLS	00			
RYE	00			
SCARSDALE	00			
SOMERS	00			
VALHALLA	00			
WHITE PLAINS	00			
YONKERS	00			
YORKTOWN	00			

* RESOLUTION PREDATES 7/24/85-
QUESTIONABLE VALIDITY

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
WYOMING COUNTY				
SCHOOL DISTRICTS				
ALEXANDER	00			
ATTICA	00			
HOLLAND	00			
IROQUOIS	00			
PAVILION	00			
WARSAW	00			

MUNICIPALITIES THAT HAVE REDUCED THE PER CENTUM OF EXEMPTION OTHERWISE ALLOWED
PURSUANT TO REAL PROPERTY TAX LAW, SECTION 485-B

NAME	PERCENT	RESCINDED	GEOGRAPHIC LIMITS	USE LIMITS
YATES COUNTY	00			
TOWNS				
ITALY	00			