
2026 ALBANY COUNTY EXECUTIVE BUDGET

INTRODUCTION AND HIGHLIGHTS LOCAL GOVERNMENT EXEMPTION IMPACT REPORT



Daniel P. McCoy
County Executive

M. David Reilly
Commissioner of Management & Budget

**NYS - Real Property System
County of Albany**

**Assessor's Report - 2025 - Current Year File
S495 Exemption Impact Report
County Summary**

**RPS221/V04/L001
Date/Time - 9/2/2025 11:47:47
Total Assessed Value 37,785,791,948**

Equalized Total Assessed Value 56,727,981,232

Exemptio Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	401	5,706,631,416	10.06
12200	NYS TEACHERS RETIREMENT SYSTEM	RPTL 404(3)	6	22,969,987	0.04
12350	PUBLIC AUTHORITY - STATE	RPTL 412	2	51,809,130	0.09
12360	NYS ENVIRON'L FACILITIES CORP	RPTL 412	29	38,788,594	0.07
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	4	18,391,455	0.03
12380	CENTRAL N Y REGIONAL TRANSP AUTH	RPTL 412	1	581,979	0.00
13100	CO- GENERALLY	RPTL 406(1)	86	821,826,145	1.45
13110	CO - CEMETERY LAND	RPTL 446	6	55,888,865	0.10
13350	CITY - GENERALLY	RPTL 406(1)	702	454,621,981	0.80
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	1	16,250	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	3	9,286,210	0.02
13442	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	6	6,922,641	0.01
13500	TOWN - GENERALLY	RPTL 406(1)	722	407,685,258	0.72
13510	TOWN - CEMETERY LAND	RPTL 446	10	546,339	0.00
13650	VG - GENERALLY	RPTL 406(1)	148	60,394,306	0.11
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	984,897	0.00
13800	SCHOOL DISTRICT	RPTL 408	132	1,012,915,444	1.79
13850	BOCES	RPTL 408	5	78,546,911	0.14
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	10	15,446,000	0.03
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	138	117,170,648	0.21
13970	REGIONAL OTB CORPORATION	RACING L 513	1	2,266,667	0.00
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	159	119,926,395	0.21
14100	USA- GENERALLY	RPTL 400(1)	34	959,227,574	1.69
14110	USA- SPECIFIED USES	STATE L 54	11	51,312,140	0.09
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	225	1,121,111,923	1.98
18040	URBAN REN: OWNER-MUNICIPALITY	GEN MUNY 506	233	193,159,927	0.34
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	61	2,431,797	0.00
18080	MUN HSNB AUTH-FEDERAL/MUN AIDED	PUB HSNB L 52(3)&(5)	6	64,873,052	0.11
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	1	10,678,958	0.02
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	43	30,768,000	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	533	703,018,471	1.24
25120	NONPROF CORP - EDUC(CONST PROT)	RPTL 420-a	166	804,532,228	1.42
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	236	146,750,112	0.26

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25210	NONPROF CORP - HOSPITAL	RPTL 420-a	63	771,194,690	1.36
25220	NONPROF CORP-CEMETERY	RPTL 420(1)(a)	3	9,587,643	0.02
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	492	364,681,355	0.64
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	110	76,391,253	0.13
25400	FRATERNAL ORGANIZATION	RPTL 428	3	3,401,681	0.01
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	6	3,253,729	0.01
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	1	7,031,250	0.01
25900	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	256	9,591,087	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	17	16,583,734	0.03
26100	VETERANS ORGANIZATION	RPTL 452	23	10,614,324	0.02
26250	HISTORICAL SOCIETY	RPTL 444	19	3,160,731	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	57	87,813,662	0.15
27250	RAILROAD PROP OWNED BY AMTRAK	45 USC 546b	1	279,062	0.00
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	92	107,637,156	0.19
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	3	1,050,303	0.00
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	5	35,350,622	0.06
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	4	30,260,938	0.05
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	3	112,778,698	0.20
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	22	11,092,677	0.02
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	544,737	0.00
29150	OPERA HOUSE	RPTL 426	1	2,514,074	0.00
29350	TRUSTEES - HOSP, LIB, PLAYGROUND	RPTL 438	15	16,903,192	0.03
32252	NYS OWNED REFORESTATION LAND	RPTL 534	21	10,369,125	0.02
33200	TAX SALE -COUNTY OWNED	RPTL 406(5)	4	597,083	0.00
33201	TAX SALE -COUNTY OWNED	RPTL 406(5)	118	7,313,600	0.01
33750	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	1,260,593	0.00
41001	VETERANS EXEMPTION INCR/DECR IN	RPTL 458(5)	313	51,936,930	0.09
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	18	2,834,330	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	23	4,785,051	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3,573	127,059,271	0.22
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	298	9,930,387	0.02
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2,268	135,599,851	0.24
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	218	11,998,523	0.02

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Code	Name	Authority	Exemptions	of Exemptions	Exempted	
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,149	91,368,444	0.16	
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	105	7,479,714	0.01	
41151	COLD WAR VETERANS (10%)	RPTL 458-b	1	24,649	0.00	
41160	COLD WAR VETERANS (15%)	RPTL 458-b	81	3,127,188	0.01	
41161	COLD WAR VETERANS (15%)	RPTL 458-b	428	6,960,780	0.01	
41162	COLD WAR VETERANS (15%)	RPTL 458-b	27	343,120	0.00	
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	10	581,563	0.00	
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	63	2,071,414	0.00	
41300	PARAPLEGIC VETS	RPTL 458(3)	3	1,324,930	0.00	
41400	CLERGY	RPTL 460	58	130,601	0.00	
41630	VOL/FIRE/AMB	RPTL 466-a	456	14,969,965	0.03	
41631	VOL/FIRE/AMB	RPTL 466-a	118	4,203,261	0.01	
41635	VOL/FIRE/AMB	RPTL 466-a	5	238,375	0.00	
41700	AGRICULTURAL BUILDING	RPTL 483	48	4,911,375	0.01	
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	729	53,194,518	0.09	
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	93	24,444,347	0.04	
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	1	241,135	0.00	
41800	PERSONS AGE 65 OR OVER	RPTL 467	2,471	285,683,987	0.50	
41801	PERSONS AGE 65 OR OVER	RPTL 467	384	43,115,693	0.08	
41802	PERSONS AGE 65 OR OVER	RPTL 467	1,579	176,650,217	0.31	
41805	PERSONS AGE 65 OR OVER	RPTL 467	25	2,930,630	0.01	
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	143	15,200,526	0.03	
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	30	3,147,485	0.01	
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	34	3,899,992	0.01	
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	1	88,462	0.00	
41980	LOW OR MODERATE INCOME HOUSING	RPTL 421-e	2	7,633,333	0.01	
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	7	140,390	0.00	
42120	TEMPORARY GREENHOUSES	RPTL 483-c	3	177,290	0.00	
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	5	682,007	0.00	
44210	HOME IMPROVEMENTS	RPTL 421-f	3	54,687	0.00	
46450	INC ASSN OF VOLUNTEER FIREMEN	RPTL 464(1)	1	205,467	0.00	
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	84	17,536,031	0.03	
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	15	18,943,920	0.03	

Equalized Total Assessed Value 56,727,981,232

Exemptio Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	28	2,011,433	0.00
47500	CONS EASMT, PERPETUAL	RPTL 491-a,b	2	183,094	0.00
47501	CONS EASMT, PERPETUAL	RPTL 491-a,b	4	548,719	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	21	57,505,167	0.10
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	12	10,474,618	0.02
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	8	1,483,063	0.00
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	44	48,866,588	0.09
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	2	1,192,677	0.00
47700	FALLOUT SHELTER FACILITY	RPTL 479	1	4,000	0.00
48660	HOUSING DEVELOPMENT FUND CO	PH FI L 577,654-a	4	22,822,120	0.04
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	140	35,603,245	0.06
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	144	16,363,362	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	2	1,530,067	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	116	163,269,779	0.29
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	4	7,285,918	0.01
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	411	6,770,172	0.01

Total Exemptions Exclusive of System Exemptions: 20,752
Total System Exemptions: 531
Totals: 21,283

16,127,176,691
 177,325,869
 16,304,502,560

28.43
 0.31
 28.74

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

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