

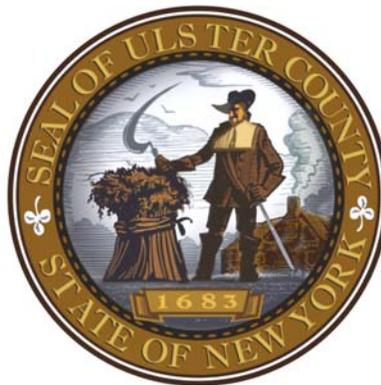
# **ULSTER COUNTY**

## **2019 Real Property Data Report**

**Ulster County Department of Finance  
Division of Real Property Tax Service**

**Tracey Williams, Director of Real Property**

*<http://ulstercountyny.gov/real-property>*



**Report Data Based On 2019 Assessment Roll  
and includes  
2019-20 School Tax Rates and  
2020 County, Town and Special District Tax Rates**

*Presented To:*

**Patrick K. Ryan, County Executive**

*and the*

**Ulster County Legislature**

*and the*

**NYS Department of Taxation and Finance  
Office of Real Property Tax Services**

## **DISCLAIMER**

While every effort is made to ensure the accuracy of the data and information contained herein, Ulster County does not warrant that they are complete, comprehensive or accurate.

In no event shall Ulster County be liable for any incidental, indirect, consequential or special damages of any kind, or any damages whatsoever, including, without limitation, those resulting from loss of profit, loss of contracts, goodwill, data, information, income, expected savings or business relationships, whether or not advised of the possibility of such damage, arising out of or in connection with the use of this data.

# 2019 Real Property Data Report

## Table of Contents

	<u>Page</u>
Letter of Submittal .....	2
Introduction.....	3
Real Property Responsibilities and Services .....	4
Property Transfer Reports.....	6
Fee Schedule .....	7
Ulster County Assessors .....	8
Assessment Calendar .....	9
Reassessment Activity by Town.....	10
Equitable Assessment Administration .....	11
2020 Real Property Budget.....	12
Largest Ulster County Taxpayers.....	14
2019 Residential Assessment Ratios and Equalization Rates.....	15
2019 New York State and New York City Owned Properties.....	16-17
Tax Rates Introduction .....	18
City and Village Tax Rates .....	19
2020 County Tax Rates .....	20
2020 Town Tax Rates .....	21
2020 Special District Tax Rates .....	22-31
School District Tax Rates .....	32-33
Town Tax Bill Comparison .....	34
Assessment Vs. Taxes: What's the Difference? .....	35
Tax Apportionment.....	36-38
Combined and Effective Tax Rates.....	39-41
Exemption Reports.....	42-56

**ULSTER COUNTY DEPARTMENT OF FINANCE  
DIVISION OF REAL PROPERTY TAX SERVICE**

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**Burton Gulnick, Jr.**  
*Commissioner of Finance*



**Tracey Williams**  
Director of Real Property Tax Service  
Deputy Commissioner of Finance

February 7, 2020

Honorable Patrick K. Ryan, Ulster County Executive

David B. Donaldson, Chair Ulster County Legislature

Michael R. Schmidt, Commissioner  
New York State Department of Taxation and Finance  
Office of Real Property Tax Services

Pursuant to the Real Property Tax Law, Section 1532, Paragraph 2, Sub-Paragraph C, the Director of the Real Property Tax Services shall, "prepare and furnish an annual report to the legislative body of the county, a copy of which will be sent to the commissioner" of the New York State Department of Taxation and Finance, and pursuant to the departmental requirements as established by the Ulster County Charter.

Accordingly, I hereby submit the Ulster County 2019 Real Property Data Report.

Respectfully,

Tracey Williams  
Director of Real Property Tax Service

*"Our Professional Goal – To Create And Preserve Tax Equity Within And Between All Municipalities"*

Ulster County Website: [www.ulstercountyny.gov](http://www.ulstercountyny.gov)

**Ulster County**

# 2019 Real Property Data Report

## Introduction

The Ulster County Division of Real Property Tax Service is a statutory agency that exists to provide services that assist local government officials to achieve and maintain equitable assessment administration. We provide the resources and expertise to accomplish this function.

The goal of equitable assessment administration is to provide a sound, reliable, fair, and easily understood foundation for the determination of the Real Property tax.

This report is prepared for use by county departments, local governments and the general public. It is a compilation of data that is used in determining and apportioning real property taxes, including current county, town, special district and school tax rates and assessment and exemption information.

### Real Property Staff

Tracey Williams, Director of Real Property

Taryn Schobert, Real Property Tax Service Specialist

Heidi Clark, Real Property Tax Service Specialist

William Peetoom, Senior Tax Map Specialist

Mark Kluberanz, Senior Tax Map Specialist

Other Department of Finance staff play a critical role in Real Property functions throughout the year

# Responsibilities of and Services Provided by Ulster County Real Property Tax Service

On September 6, 2012, Ulster County Executive Mike Hein signed Local Law Number 10 of 2012 to reorganize the Real Property Tax Service Agency as an independent Division of Real Property Tax Service within the Department of Finance under the direction of a Deputy Commissioner of Finance/Director of Real Property Tax Service.

The Real Property office is open to the public from 9:00 A.M. to 5:00 P.M. Monday through Friday. Staff is available to assist the public with questions about tax mapping, property assessments and exemptions. We also provide the public with contact information for the NYS Office of Real Property Tax Services, and other agencies that may be able to assist.

The powers and duties of the Director of Real Property Tax Service are prescribed in NYS Real Property Tax Law (RPTL) Section 1532, which describes the services that shall be provided to all cities and towns within the county.

## **During 2019, the services provided pursuant to this statute included:**

- Processing a total of 5,602 RPS 5217 Real Property Transfer Reports for the conveyance of properties throughout the county.
- Maintaining tax maps to reflect changes to the configuration of parcels resulting from filed subdivision maps, deeds of transfer with new survey descriptions and corrections. A total of 353 tax map revisions were processed in 2019 and provided to Assessors for their use in updating assessment data.
- Advising municipal assessors on procedures for the preparation and maintenance of assessment rolls and other records relating to real property assessment and taxation.
- Processing a total of 60 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including the annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance.

# Responsibilities and Services (continued)

## Other related services authorized by the county include:

- Maintenance of an electronic database of ownership records for all properties in the county.
- Preparation of the County, Town and Special District tax extension, resulting in the computed tax rates used in the preparation of tax bills.
- Preparation of Tax Warrant Abstracts utilized by municipal Tax Collectors.
- Participation in special projects requested by the County Executive, county departments and municipalities.
- Provide for the centralized calculation of Payments in Lieu of Tax (PILOT) amounts.

## Special projects during 2019 included:

- Scanning of the railroad maps in Ulster County to the Real Property server.
- Research and evaluation of county owned properties to help determine upset prices.
- Provided the state mandated assessor orientation training course and administrative assistance to three newly hired assessors in the Towns of Hurley, Olive and Wawarsing.
- Scanning of the New York State Thruway maps in Ulster County (Orange County to Greene County) to the Real Property Server.

## Real Property Service Statistics

- Ulster County total area: (according to U.S. Census Bureau)
  - Land - 1,124.2 square miles or 719,488 acres
  - Water - 36.5 square miles or 23,360 acres
  - Total - 1,160.7 square miles or 742,848 acres
- Total municipalities served: 20 Towns, 3 Villages and 1 City
- Total number of parcels on tax maps: 86,639
- Total tax map sheets: 828
- 2019 tax map revisions processed: 353
- 2019 survey & subdivision map certifications: 324
- Total 2019 real property transfers: 6,101
- Total 2019 RPS 5217's processed: 5,602
- Total 2019 applications for correction of errors & refunds: 60

## Ulster County Real Property Transfer Reports

The New York State Office of Real Property Services mandates that real property transfer reports (RPS 5217 Forms) accompany all deeds recorded in the Ulster County Clerk's Office. Appearing below is a chart illustrating a six-year transfer history.

<b>SWIS</b>	<b>Towns / City</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
510800	Kingston, City	487	568	625	670	689	623
512000	Denning	36	40	30	30	49	37
512200	Esopus	198	222	237	283	264	261
512400	Gardiner	145	151	154	198	178	186
512600	Hardenburgh	23	20	21	12	20	24
512800	Hurley	214	203	228	210	239	206
513000	Kingston, Town	16	31	29	38	35	30
513200	Lloyd	232	242	271	310	310	326
513400	Marbletown	167	209	211	263	228	214
513600	Marlborough	171	197	259	273	336	290
513800	New Paltz	244	264	271	258	284	263
514000	Olive	144	159	167	194	200	191
514200	Plattekill	174	202	214	245	221	236
514400	Rochester	220	260	299	333	320	318
514600	Rosendale	145	168	184	200	188	165
514800	Saugerties	485	547	628	617	616	649
515000	Shandaken	174	167	201	193	193	172
515200	Shawangunk	219	238	279	335	359	364
515400	Ulster	259	267	321	366	377	333
515600	Wawarsing	330	363	422	464	417	401
515800	Woodstock	250	271	324	283	252	313
<b>510000</b>	<b>County Total</b>	<b>4,333</b>	<b>4,789</b>	<b>5,375</b>	<b>5,775</b>	<b>5,775</b>	<b>5,602</b>

# Ulster County Real Property Tax Service

## Fee Schedule

<b>Tax Map Copies</b>	<b>Fee</b>
Full-size tax map sheet (30"x42")	\$ 9.00
Fee per sheet for entire town	\$ 7.00
Half-size tax map sheet (17"x22")	\$ 6.00
Fee per sheet for entire town	\$ 4.00
Letter size portion of tax map (8.5"x11')	\$ 2.00
with color aerial overlay	\$ 5.00
Entire town in digital format (CD)	\$ 25.00
plus cost per CD	\$ 10.00

*Tax Maps are also available online at <http://ulstercountyny.gov/real-property>*

### **Other Map Copies**

Railroad maps (not all are available to copy)	\$ 9.00
Unfiled maps (available with FOIL request only)	\$ 9.00

The Ulster County Web Map is available for viewing online at <http://gis.co.ulster.ny.us>

We look forward to the ongoing exchange of maps with Land Surveyors at no charge.

Copies of filed maps and deeds are available from the County Clerk's Office.

### **Certification fees for maps to be filed in the County Clerk's Office**

As authorized by NYS Real Property Tax Law Section 503.7 and Ulster County Legislature Resolution No. 112 of 1992, Real Property is responsible for reviewing subdivision maps to be filed and certifying that the authorized fee is paid. This process also includes assigning new tax map numbers and approving any new street names.

### **The fees authorized by RPTL 503.7 are as follows:**

2 & 3 lot subdivision, alteration, abandonment and condominium map	\$ 25.00
4 thru 9 lot subdivision, alteration, abandonment and condominium map	\$ 50.00
10 or more lot subdivision, alteration, abandonment and condominium map	\$ 100.00

Subdivision Map filing requirements are available on the Ulster County Clerk website at <http://co.ulster.ny.us/countyclerk/landrecords.html#subdivision>

## Ulster County Assessors

Section 1532 of the New York State Real Property Tax Law states that the Director of the Real Property Tax Service Agency will advise assessors regarding the procedures for equitable assessment administration. Ulster County Real Property provides ongoing assistance and training to assessors in a wide range of assessment administration topics.

Four Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are: Michael Sommer, Town of Denning; Cindy Hilbert, Towns of Hardenburgh and Marlborough; Michael Dunham, Towns of Marbletown, Rochester and Rosendale; and Frank V. Orlando, Town of Saugerties.

We are proud of their accomplishments and appreciative of the Ulster County Assessor's Association, which plays such an integral role in our implementation of new programs for modern assessing practice.

Town	Name And Address	Phone
Denning	Michael Sommer, IAO, 28 Cooper St., Accord, NY 12404	(845) 626-4342
Esopus	Jo Anna Mignone, P.O. Box 700, Port Ewen, NY 12466	(845) 331-5546
Gardiner	Maureen Gallagher, P.O. Box 1, Gardiner, NY 12525	(845) 255-9675
Hardenburgh	Cindy Hilbert, IAO, 51 Rider Hollow Rd., Arkville, NY 12406	(845) 586-2320
Hurley	Brittany Balfe, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	Miranda Bernholz, 906 Sawkill Rd. Kingston, New York 12401	(845) 706-5909
Lloyd	Ann Feo, 12 Church St., Highland, NY 12528	(845) 691-2197
Marbletown	Michael Dunham, IAO, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-7500
Marlborough	Cindy Hilbert, IAO, P.O. Box 305, Milton, NY 12547	(845) 795-6167
New Paltz	Tricia Masterson, P.O. Box 550, New Paltz, NY 12561	(845) 255-0103
Olive	Dianna Carchidi, P.O. Box 180, West Shokan, NY 12494	(845) 657-8118
Plattekill	Matt Sabia, P.O. Box 45, Modena, NY 12548	(845) 883-7331
Rochester	Michael Dunham, IAO P.O. Box 65, Accord, NY 12404	(845) 626-0920
Rosendale	Michael Dunham, IAO, 1915 Lucas Ave., Cottekill, NY 12419	(845) 658-3159
Saugerties	Frank Orlando, IAO, 4 High St., Saugerties, NY 12477	(845) 246-2800
Shandaken (three elected)	Peter Dimodica, Chair, P.O. Box 134, Shandaken, NY 12480 Janet Klugiewicz, P.O. Box 134, Shandaken, NY 12480 Dave Channon, P.O. Box 134, Shandaken, NY 12480	(845) 688-5003
Shawangunk	Curt Schoeberl, P.O. Box 247, Walkill, NY 12589	(845) 895-2143
Ulster	Daniel Baker, 584 E. Chester St. Bypass, Kingston, NY	(845) 331-1317
Wawarsing	Renee Ozomek, 108 Canal St., Ellenville, NY 12428	(845) 647-6965
Woodstock	Marc Plate, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

# Assessment Calendar

**Key dates that affect the assessment process are:**

**Valuation Date.....July 1<sup>st</sup> of the preceding year**

**Taxable Status Date.....March 1<sup>st</sup>**

**Tentative Roll Filed.....May 1<sup>st</sup>**

**Grievance Day.....4<sup>th</sup> Tuesday in May  
(date may vary so check with local assessor)**

**Final Roll Filed.....July 1<sup>st</sup>**

Reassessment Activity in Ulster County 2009 through 2020													
SWIS	City / Town	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
510800	City of Kingston	AR	CR-R	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO
512000	Denning												
512200	Esopus	AR	CR-R	CR-PRO	CR-PRO	PRO							
512400	Gardiner									CR-R	CR-PRO	CR-PRO	CR-PRO
512600	Hardenburgh												
512800	Hurley					PRO							
513000	Town of Kingston												
513200	Lloyd		CR-R	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO
513400	Marbletown				PRO			PRO	PRO	PRO	CR-R	CR-PRO	CR-PRO
513600	Marlborough	AR	CR-R	CR-PRO		CR-PRO		PRO			PRO		
513800	New Paltz		CR-R	CR-PRO	CR-PRO	PRO	PRO						
514000	Olive			PRO									U
514200	Plattekill			CR-R	CR-PRO		CR-PRO						
514400	Rochester			CR-R								R	CR-PRO
514600	Rosendale	AR	CR-R	CR-PRO	CR-PRO	CR-PRO	PRO	PRO	PRO		CY-R	CR-PRO	CR-PRO
514800	Saugerties		CR-R	CR-PRO	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing				D	D	D	R					
515800	Woodstock						CR-R						

**Explanation of Codes:**

AR = Annual Reassessment  
D = Data Collection  
R = Initial Reassessment

U = Update Subsequent to Reassessment  
PRO = Projects to maintain 100% (non-reappraisal reassessment)  
CR = Cyclical Reassessment

## **Equitable Assessment Administration**

The foundation of a fair system of property taxation is an effective program of equitable assessment administration. NYS Real Property Tax Law Section 305.2 provides that all real property in each assessing unit shall be assessed at a uniform percentage of value.

The New York State Board of Real Property Services adopted Uniform Assessment Standards on February 9, 2010. These standards are intended to provide a general blueprint for local government assessing units to establish equitable and transparent assessments. The full text of the uniform assessment standards is available online at:

*<http://www.tax.ny.gov/research/property/reports/ratio/uniformassmntstd/index.htm>*

The mission of Ulster County Real Property Tax Service is to provide services that assist local governments to achieve and maintain equitable assessment administration. The chart on Page 10 of this report shows the reassessment activity of each municipality in Ulster County over the past twelve years.

GENERAL FUND

Department 1355 Assessment  
 Division 1116 Real Property

EXPENSES

<u>Account</u>	<u>2018 Actual</u>	<u>2019 Adopted Budget</u>	<u>2019 Amended Budget</u>	<u>2020 Executive Recommendation</u>	<u>2020 Adopted Budget</u>
1300 - Regular Pay	257,244	306,834	306,834	312,722	314,337
1420 - Contractual Pays	410	3,879	3,880	4,500	4,500
4000 - Supplies	1,103	2,500	1,999	2,500	2,500
4300 - Professional Services	-	18,500	18,500	16,000	16,000
4580 - Conference Expenses	2,295	2,900	2,650	2,650	2,650
4590 - Travel	814	750	1,000	850	850
4600 - Misc Contractual Expense	775	830	830	830	830
8000 - Retirement	37,767	48,715	48,715	49,215	49,464
8010 - Social Security/FICA	19,155	23,771	23,771	24,268	24,392
8020 - Health Insurance	84,408	92,978	92,978	93,879	93,879
 Division Total	 403,971	 501,657	 501,157	 507,414	 509,402

REVENUES

<u>Account</u>	<u>2018 Actual</u>	<u>2019 Adopted Budget</u>	<u>2019 Amended Budget</u>	<u>2020 Executive Recommendation</u>	<u>2020 Adopted Budget</u>
3270 - Sale of Property	8,357	5,750	5,750	6,000	6,000
3300 - State Aid	1,623	-	-	-	-
3600 - Intra-fund Revenues	-	8,500	8,500	8,500	8,500
Division Total	9,980	14,250	14,250	14,500	14,500
<b>Department Expense Total</b>	<b>403,971</b>	<b>501,657</b>	<b>501,157</b>	<b>507,414</b>	<b>509,402</b>
<b>Department Revenue Total</b>	<b>9,980</b>	<b>14,250</b>	<b>14,250</b>	<b>14,500</b>	<b>14,500</b>

## **Largest Taxpayers**

### **For the 2019 Assessment Roll**

Based on total equalized taxable value of combined properties under same ownership.

<b><u>Name</u></b>	<b><u>Equalized Taxable Value</u></b>
1. New York City Bureau of Water	1,239,388,185
2. Central Hudson Gas & Electric	409,009,859
3. New York State	363,439,335
4. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	58,041,836
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	49,032,263
6. Verizon New York Inc.	35,780,316
7. Smiley Brothers Inc (Hotel Resort Complex)	31,269,474
8. CSX Transportation Inc (Railroad)	22,488,631
9. Kingston Mall LLC	18,724,795
10. Stony Run Co. LLC	17,970,000

## 2019 Residential Assessment Ratios and Equalization Rates

### Established by the NYS Office of Real Property Services

Municipality Type	Municipality Name	Residential Rate (RAR)	Equalization Rate
City	Kingston	100.00	100.00
Town	Denning	16.00	16.00
Town	Esopus	95.00	95.00
Town	Gardiner	100.00	100.00
Town	Hardenburgh	54.45	58.00
Town	Hurley	87.62	100.00
Town	Kingston	82.05	86.75
Town	Lloyd	100.00	100.00
Town	Marbletown	100.00	100.00
Town	Marlborough	88.61	95.00
Town/Village	New Paltz	89.04	95.00
Town	Olive	100.00	100.00
Town	Plattekill	96.00	96.00
Town	Rochester	100.00	100.00
Town	Rosendale	100.00	100.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	19.84	25.50
Town	Shawangunk	19.40	19.40
Town	Ulster	69.06	73.00
Town	Wawarsing	90.80	100.00
Town	Woodstock	92.25	92.25

**Notes:**

The Equalization Rate and RAR represent a municipality's uniform assessed value as a percentage of full market value, or assessed value divided by full market value.

The above rates apply to the 2019 Assessment Roll, the 2019-20 School Tax Bill and the 2020 County and Town Tax Bills

**New York State Owned Land in Ulster County  
2019 Assessment Roll**

<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
			<b>% of total county</b>	
<b>Total Acreage of NYS Owned Land</b>			<b>187,041</b>	<b>25.2%</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Total Taxable Parcels</b>	<b>State Owned Parcels</b>	<b>State Owned Acreage</b>
510800	Kingston, City	8,230	0	0.00
512000	Denning	1,128	301	42,298.25
512200	Esopus	4,217	11	698.01
512400	Gardiner	2,918	33	2,885.58
512600	Hardenburgh	771	190	27,750.06
512800	Hurley	3,466	25	932.55
513000	Kingston, Town	653	55	1,665.25
513200	Lloyd	4,327	0	0.00
513400	Marbletown	3,754	4	17.25
513600	Marlborough	3,758	1	38.00
513800	New Paltz	4,109	0	0.00
514000	Olive	3,103	36	8,179.41
514200	Plattekill	3,899	27	303.05
514400	Rochester	4,736	62	14,803.35
514600	Rosendale	2,719	5	5.30
514800	Saugerties	9,352	13	1,505.39
515000	Shandaken	3,370	222	55,718.38
515200	Shawangunk	4,571	31	2,948.18
515400	Ulster	5,228	5	61.50
515600	Wawarsing	6,087	41	19,481.39
515800	Woodstock	4,657	81	7,749.87
510000	<b>County Total</b>	<b>85,053</b>	<b>1,143</b>	<b>187,040.77</b>

**New York City Owned Land in Ulster County  
2019 Assessment Roll**

<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
			<b>% of total county</b>	
<b>Total Acreage of NY City Owned Land</b>			<b>36,953</b>	<b>5.0%</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Total Taxable Parcels</b>	<b>NY City Owned Parcels</b>	<b>NY City Owned Acreage</b>
510800	Kingston, City	8,230	3	7.62
512000	Denning	1,128	65	2,701.03
512200	Esopus	4,217	0	0.00
512400	Gardiner	2,918	1	143.20
512600	Hardenburgh	771	15	915.34
512800	Hurley	3,466	26	6,579.30
513000	Kingston, Town	653	1	5.90
513200	Lloyd	4,327	0	0.00
513400	Marbletown	3,754	11	776.06
513600	Marlborough	3,758	0	0.00
513800	New Paltz	4,109	1	0.70
514000	Olive	3,103	132	11,266.56
514200	Plattekill	3,899	2	7.82
514400	Rochester	4,736	2	16.60
514600	Rosendale	2,719	0	0.00
514800	Saugerties	9,352	0	0.00
515000	Shandaken	3,370	86	3,082.54
515200	Shawangunk	4,571	2	201.80
515400	Ulster	5,228	0	0.00
515600	Wawarsing	6,087	71	6,148.62
515800	Woodstock	4,657	100	5,100.36
<b>County Total</b>		<b>85,053</b>	<b>518</b>	<b>36,953.45</b>

# Tax Rates

## For the 2019 Tax Extension

The tax rates shown on the following pages were utilized in the preparation of property tax bills to compute the amount of taxes due. The rates are expressed as a dollar amount per \$1,000 of assessed value, for example:

*Computed taxes for a property with an assessed value of \$100,000 at a tax rate of \$5.00 would be \$500 (or  $\$100,000/1,000 \times \$5.00 = \$500.00$ )*

The tax rates for each taxing jurisdiction take into account the budget amount to be raised by taxes (tax levy), the total taxable assessed value within the jurisdiction and municipal equalization rates.

**The tax extension data shown on the following pages is based on the following:**

- The 2019 Municipal Assessment Rolls
- The 2019-20 School District Tax Levies (9/01/19 tax bills)
- The 2020 County, Town and Special District Tax levies (1/01/20 tax bills)

## City and Village Tax Rates

The following city and village tax rates apply to the city and village tax levies. They are shown for information purposes only, as Ulster County Real Property does not participate in these tax rate calculations.

### City of Kingston Tax Rates

YEAR	Tax Rates		Total Combined City & County Tax Rates
	City	County	
2013	9.10	4.31	Homestead *
	16.51	4.31	Non-homestead
2014	9.88	4.45	Homestead *
	17.69	4.45	Non-homestead
2015	9.08	4.41	Homestead *
	16.98	4.41	Non-homestead
2016	10.16	4.36	Homestead *
	18.31	4.36	Non-homestead
2017	10.10	4.33	Homestead *
	18.13	4.33	Non-homestead
2018	9.94	4.27	Homestead *
	17.39	4.27	Non-homestead
2019	9.73	4.14	Homestead *
	15.59	4.14	Non-homestead
<b>2020</b>	9.04	3.96	Homestead *
	14.30	3.96	Non-homestead

\* Homestead properties are residential, including one, two and three-family residential units, separately assessed mobile homes and certain condominiums.

### Village Tax Rates \*

	2013	2014	2015	2016	2017	2018	2019
<b>ELLENVILLE*</b>	304.30	310.39	310.51	23.05	23.55	21.96	21.39
<b>NEW PALTZ</b>	4.91	4.90	4.95	4.95	4.91	4.91	4.91
<b>SAUGERTIES</b>	6.32	6.32	6.36	6.36	6.18	6.04	6.00

\* Village tax rates are applied to the Village Assessment Rolls

## 2020 Ulster County Tax Rates (Based on 2019 Assessment Roll)

	Column 1	(Column 1a)	+ Column 2 add to Col 1	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable Assessed Value	Equalized Taxable Value	Value of Clergy Exemption	Value of Veterans Exemptions	Apportionment Value	State Equalization Rate	Equalized Apportionment Value	Percent Share of County Tax	Apportioned Share of County Tax	Other Adjust- ments	Net County Charges	Col 10 / Col 1 x 1,000 = Tax Rate
<b>Municipalities</b>												
<b>Net County Tax Levy for Apportionment:</b>									<b>76,246,751.62</b>			
Denning	27,611,849	172,574,056		117,554	27,729,403	16.00%	173,308,769	0.88985224%	678,483.43		678,483.43	24.572184
Esopus	793,218,225	834,966,553	4,500	13,804,837	807,027,562	95.00%	849,502,697	4.36176358%	3,325,703.04		3,325,703.04	4.192671
Gardiner	867,688,163	867,688,163		10,783,340	878,471,503	100.00%	878,471,503	4.51050364%	3,439,112.51		3,439,112.51	3.963535
Hardenburgh	103,307,582	178,116,521		187,957	103,495,539	58.00%	178,440,584	0.91620150%	698,573.88		698,573.88	6.762078
Hurley	816,358,298	816,358,298	1,500	14,791,491	831,151,289	100.00%	831,151,289	4.26753845%	3,253,859.44		3,253,859.44	3.985823
Kingston (Town)	77,523,177	89,363,893		1,105,925	78,629,102	86.75%	90,638,734	0.46538372%	354,839.97		354,839.97	4.577211
Kingston (City)	1,618,000,443	1,618,000,443	7,500	20,222,939	1,638,230,882	100.00%	1,638,230,882	8.41148101%	6,413,481.03	1.66	6,413,482.69	3.963832
Lloyd	1,060,940,349	1,060,940,349	6,000	17,285,536	1,078,231,885	100.00%	1,078,231,885	5.53617144%	4,221,150.89		4,221,150.89	3.978688
Marbletown	929,923,872	929,923,872	3,000	12,238,787	942,165,659	100.00%	942,165,659	4.83754069%	3,688,467.63		3,688,467.63	3.966419
Marlborough	730,464,677	768,910,186	1,500	18,306,613	748,772,790	95.00%	788,181,884	4.04691245%	3,085,639.28		3,085,639.28	4.224214
New Paltz	1,148,586,981	1,209,038,927	4,500	13,328,304	1,161,919,785	95.00%	1,223,073,458	6.27985913%	4,788,188.59		4,788,188.59	4.168764
Olive	1,209,593,717	1,209,593,717	1,500	8,738,124	1,218,333,341	100.00%	1,218,333,341	6.25552104%	4,769,631.59		4,769,631.59	3.943168
Plattekill	654,751,146	682,032,444		16,318,518	671,069,664	96.00%	699,030,900	3.58916756%	2,736,623.67		2,736,623.67	4.179639
Rochester	867,901,256	867,901,256	6,000	10,400,712	878,307,968	100.00%	878,307,968	4.50966398%	3,438,472.29		3,438,472.29	3.961824
Rosendale	515,474,068	515,474,068	1,500	9,100,369	524,575,937	100.00%	524,575,937	2.69343020%	2,053,653.03		2,053,653.03	3.984008
Saugerties	1,804,912,773	1,804,912,773	10,500	37,932,334	1,842,855,607	100.00%	1,842,855,607	9.46212473%	7,214,562.74		7,214,562.74	3.997181
Shandaken	170,020,633	666,747,580		1,173,336	171,193,969	25.50%	671,348,898	3.44703458%	2,628,251.89		2,628,251.89	15.458429
Shawangunk	183,058,501	943,600,521	1,500	5,135,065	188,195,066	19.40%	970,077,660	4.98085459%	3,797,739.83		3,797,739.83	20.746045
Ulster	969,145,461	1,327,596,522	4,500	12,442,587	981,592,548	73.00%	1,344,647,326	6.90407901%	5,264,135.97		5,264,135.97	5.431729
Wawarsing	1,143,276,892	1,143,276,892	3,000	9,065,587	1,152,345,479	100.00%	1,152,345,479	5.91670699%	4,511,296.88		4,511,296.88	3.945936
Woodstock	1,376,009,177	1,491,608,864		10,700,593	1,386,709,770	92.25%	1,503,208,423	7.71820947%	5,884,884.00		5,884,884.00	4.276777
<b>Totals</b>	17,067,767,240	19,198,625,898	57,000	243,180,508	17,311,004,748		19,476,128,883	100.000000%	<b>76,246,751.58</b>	1.66	76,246,753.24	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
								County Budget Amount to be Raised by Taxes	76,317,758.00			
								County Relievs	(71,006.38)			
								<b>Net County Tax Levy for Apportionment</b>	<b>76,246,751.62</b>			

Source: Ulster County Real Property Tax Service Agency

## 2020 Town Tax Rates (Based on 2019 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town		Add	Add	Deduct	Total Town	Town	Total Town	Town
	Taxable	Town	Erroneous	Public	Town Share	General Charges	General Rate	Highway Charges	Highway Rate
	Assessed Value	General Charge	Taxes	Library	of Relevies	(sum of columns 2, 3 & 4, minus 5)	(column 6 divided by column 1 X 1,000)		(column 8 divided by column 1 X 1,000)
<b>Municipalities</b>	(unequalized)								
Denning	27,784,246	183,898.00	(0.40)		94.75	183,802.85	6.615362	\$ 787,988.00	28.360964
Esopus	801,436,887	1,164,368.00	13,239.72		989.68	1,176,618.04	1.468136	\$ 1,832,784.00	2.286873
Gardiner	872,008,343	630,824.15	0.03	275,076.00	1,283.30	904,616.88	1.037395	\$ 1,244,587.00	1.427265
Hardenburgh	103,604,064	304,810.00	0.11			304,810.11	2.942067	\$ 680,170.00	6.565090
Hurley	829,412,968	871,362.00	6.01		877.31	870,490.70	1.049526	\$ 1,521,705.00	1.834677
Kingston (Town)	78,455,069	350,838.00	(0.32)		581.82	350,255.86	4.464413	\$ 314,277.00	4.005821
Kingston (City)	1,630,350,022								
Lloyd	1,061,594,504	3,759,540.00	9,006.23		7,014.83	3,761,531.40	3.543285	\$ 1,672,011.00	1.575000
Marbletown	933,369,376	740,388.00	913.96		1,575.35	739,726.61	0.792534	\$ 1,383,200.00	1.481943
Marlborough	737,690,410	3,901,099.00	7,344.79		8,233.46	3,900,210.33	5.287056	\$ 2,203,276.00	2.986722
<b>New Paltz</b>									
Town rate within village	1,152,508,977	7,401,492.00	4,619.01	556,000.00	2,103.59	7,960,007.42	6.906677	\$ 155,917.00	0.135285
+ additional town rate	846,923,647	274,779.00				274,779.00	0.324444	\$ 1,740,158.00	2.054681
Town rate outside village							7.231121		2.189966
Olive	1,217,019,320	1,902,113.00	1,567.47	148,142.00	298.42	2,051,524.05	1.685696	\$ 1,950,597.00	1.602766
Plattekill	659,244,638	1,172,305.00	46.75		3,483.52	1,168,868.23	1.773042	\$ 1,352,313.00	2.051307
Rochester	868,765,174	579,791.00	1,412.75		1,226.81	579,976.94	0.667588	\$ 1,285,495.00	1.479681
Rosendale	515,802,319	1,801,247.00	1,078.79		3,681.50	1,798,644.29	3.487081	\$ 1,182,156.00	2.291878
<b>Saugerties</b>									
Town rate within village	1,811,630,995	7,020,873.00	8,702.22		1,675.29	7,027,899.93	3.879322		0.000000
+ additional town rate	1,512,324,228	400,092.00				400,092.00	0.264554	\$ 3,142,888.00	2.078184
Town rate outside village							4.143876		2.078184
Shandaken	170,545,042	2,336,605.00	(0.03)		2,561.66	2,334,043.31	13.685788	\$ 1,732,400.00	10.158020
Shawangunk	187,788,274	1,552,402.00	90.47		2,156.32	1,550,336.15	8.255767	\$ 1,821,820.00	9.701458
Ulster	980,681,303	6,100,411.00	233.93		9,579.96	6,091,064.97	6.211054	\$ 2,767,743.00	2.822265
<b>Wawarsing</b>									
Town rate within village	1,156,805,155	2,711,162.00	2,136.62		851.36	2,712,447.26	2.344775		0.000000
+ additional town rate	1,009,710,128	80,374.00				80,374.00	0.079601	\$ 3,419,783.00	3.386896
Town rate outside village							2.424376		3.386896
Woodstock	1,381,444,431	4,247,291.00	1,585.52		4,947.42	4,243,929.10	3.072095	\$ 2,072,598.00	1.500312
<b>Totals</b>	<b>17,177,941,517</b>	<b>49,488,064.15</b>	<b>51,983.63</b>	<b>979,218.00</b>	<b>53,216.35</b>	<b>50,466,049.43</b>		<b>\$ 34,263,866.00</b>	

Note: Column 4 Public Library includes non-special district libraries for which the Town is required to levy a tax amount approved by voter referendum per NYS Education Law 259

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>20 DENNING</b>									
Claryville Fire	FD011 (EQ DIST)	174,967.00	Denning (Ulster Co.) Neversink (Sullivan Co.)	19,226,701.00 506,189.00	16.00% 3.65%	120,166,881 13,868,192	89.653311% 10.346689%	156,863.71 18,103.29	8.158639 35.763896
						=====	=====	=====	
						134,035,073	100.000000%	174,967.00	
Fire Protection Dist	FD013	8,500.00		10,038,422.00					0.846747
<b>22 ESOPUS</b>									
Rifton Fire	FD021	334,900.00		135,086,437.00					2.479153
Esopus Fire	FD022	370,000.00		211,445,571.00					1.749859
St Remy Fire	FD023	236,500.00		132,005,864.00					1.791587
Port Ewen Fire	FD024	507,725.00		326,689,501.00					1.554152
South Rondout Fire	FD028	42,000.00		24,414,473.00					1.720291
Port Ewen Hydrant	HY022	50,000.00		318,865,278.00					0.156806
Town Library	LB022	374,772.00		828,467,952.00					0.452368
May Park New Salem Light	LT021	5,000.00		28,178,033.00					0.177443
Rifton Light	LT022	8,000.00		50,861,301.00					0.157291
Port Ewen Light	LT025	45,000.00		274,420,868.00					0.163982
South Rondout Light	LT029	6,000.00		27,193,394.00					0.220642
Port Ewen Sewer	SW021	283,189.00		287,460,597.00					0.985140
Port Ewen Water	WD023	355,068.00		320,686,124.00					1.107213
<b>24 GARDINER</b>									
Gardiner Fire	FD031	401,553.00		778,723,796.00					0.515655
Shawangunk Valley Fire #1	FD174 (EQ DIST)	339,110.00	Gardiner Shawangunk	118,855,775.00 32,930,157.00	100.00% 19.40%	118,855,775 169,743,077	41.183731% 58.816269%	139,658.15 199,451.85	1.175022 6.056814
						=====	=====	=====	
						288,598,852	100.000000%	339,110.00	
Gardiner Light	LT031	5,000.00		42,638,240.00					0.117266
Gardiner Sewer Cap-Costs	SW031 (UNITS)	6,000.00		210.00					28.571429
Gardiner Sewer Oper-Maint	SW032 (UNITS)	108,000.00		254.00					425.196850

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>26 HARDENBURGH</b>									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	342,880.00	Hardenburgh (Ulster Co.)	29,194,813.00	58.00%	50,335,884	9.943258%	34,093.44	1.167791
			Middletown (Delaware Co.)	456,368,910.00	102.00%	447,420,500	88.382626%	303,046.35	0.664038
			Roxbury (Delaware Co.)	8,474,895.00	100.00%	8,474,895	1.674115%	5,740.21	0.677319
						=====	=====	=====	
						506,231,279	100.000000%	342,880.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	84,181.00	Hardenburgh (Ulster Co.)	53,817,969.00	58.00%	92,789,602	64.715954%	54,478.54	1.012274
			Rockland (Sullivan Co.)	33,565,353.00	68.55%	48,964,775	34.150401%	28,748.15	0.856483
			Colchester (Delaware Co.)	48,600.00	2.99%	1,625,418	1.133645%	954.31	19.636087
						=====	=====	=====	
						143,379,794	100.000000%	84,181.00	
Arena Fire Dist	FD043 (EQ DIST)	36,572.00	Hardenburgh (Ulster Co.)	10,313,778.00	58.00%	17,782,376	18.971636%	6,938.31	0.672722
			Middletown (Delaware Co.)	37,370,145.00	102.00%	36,637,397	39.087655%	14,295.14	0.382528
			Andes (Delaware Co.)	39,311,603.00	100.00%	39,311,603	41.940708%	15,338.56	0.390179
						=====	=====	=====	
						93,731,376	100.000000%	36,572.00	
Fire Protection Dist #1	FD044	1,000.00		13,777,937.00					0.072580
Hardenburgh Insurance Prem.	FD043	2,640.80		10,313,778.00					0.256046
Hardenburgh Insurance Prem.	FD041	7,475.20		29,194,813.00					0.256045
Hardenburgh Ambulance	AD300	2,100.00		39,508,591.00					0.053153
<b>28 HURLEY</b>									
Hurley Fire	FD051	458,000.00		285,123,113.00					1.606324
West Hurley Fire	FD052	580,264.88		563,438,296.00					1.029864
West Hurley Library	LB052	221,954.00		563,701,296.00					0.393744
West Hurley Lib Bond	LB050	42,820.00		562,764,726.00					0.076089
Hurley Library	LB053	178,144.00		285,123,113.00					0.624797
Rolling Meadows Light	LT051	10,000.00		39,029,134.00					0.256219
<b>30 KINGSTON</b>									
Sawkill Fire	FD061	156,825.00		81,237,957.00					1.930440

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>32 LLOYD</b>									
Highland Ambulance Dist	AD400	223,218.00		1,098,437,345.00					0.203214
Mountainside Woods Drain	DD040 (FE)	2,364.57		2,364.57					
Highland Fire	FD072	1,197,208.00		1,037,710,221.00					1.153702
Clintondale Fire	FD121 (EQ DIST)	368,427.00	Lloyd	62,535,059.00	100.00%	62,535,059	26.883058%	99,044.45	1.583823
			Plattekill	163,280,432.00	96.00%	170,083,783	73.116942%	269,382.55	1.649815
						=====	=====	=====	
						232,618,842	100.000000%	368,427.00	
Highland Light	LT071	161,800.00		976,999,063.00					0.165609
Highland Sewer	SW071	168,983.00		409,370,624.00					0.412787
Highland Sewer Cap Cost	SW073	395,758.00		429,821,006.00					0.920751
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					
Highland Water	WD072	32,666.00		469,279,919.00					0.069609
Highland Water Cap Cost	WD074	337,772.00		505,279,234.00					0.668486
<b>34 MARBLETOWN</b>									
Stone Ridge Fire	FD081	372,668.00		218,550,882.00					1.705177
High Falls Fire	FD082 (EQ DIST)	307,251.00	Marbletown	172,410,612.00	100.00%	172,410,612	78.617336%	241,552.55	1.401031
			Rosendale	46,892,941.00	100.00%	46,892,941	21.382664%	65,698.45	1.401031
						=====	=====	=====	
						219,303,553	100.000000%	307,251.00	
Cottekill Fire	FD083 (EQ DIST)	132,517.00	Marbletown	43,436,465.00	100.00%	43,436,465	57.476323%	76,165.90	1.753501
			Rosendale	32,136,332.00	100.00%	32,136,332	42.523677%	56,351.10	1.753501
						=====	=====	=====	
						75,572,797	100.000000%	132,517.00	
Marbletown Fire	FD084	75,128.00		35,754,450.00					2.101221
Lomontville Fire	FD085	125,471.00		167,115,525.00					0.750804
Kripplebush Fire	FD086	151,135.00		190,681,607.00					0.792604
Vly Atwood Fire	FD087	57,155.00		144,317,086.00					0.396038
Stone Ridge Library	LB081	277,964.00		972,266,625.00					0.285893
Stone Ridge Light	LT081	3,000.00		42,719,680.00					0.070225
High Falls Light	LT082	3,000.00		37,471,798.00					0.080060
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	32,824,841.00	100.00%	32,824,841	77.011241%	8,009.17	0.243997
			Rosendale	9,798,600.00	100.00%	9,798,600	22.988759%	2,390.83	0.243997
						=====	=====	=====	
						42,623,441	100.000000%	10,400.00	

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>36 MARLBOROUGH</b>									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	2,500.00		2,500.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,000.00		1,000.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	750.00		750.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	2,500.00		2,500.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	1,500.00		1,500.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	685,500.00		484,054,436.00					1.416163
Milton Fire	FD092	639,400.00		291,175,177.00					2.195929
Riverview Dr Improv	HD120(MOVE TAX)	32,013.00		32,013.00					
Marlborough Light	LT091	26,000.00		131,453,361.00					0.197789
Milton Light	LT092	14,000.00		59,804,559.00					0.234096
McLaughlin Light	LT093	1,800.00		9,938,100.00					0.181121
Marlborough Sewer	SW091	23,650.00		95,374,769.00					0.247969
Milton Sewer #1	SW098	22,900.00		17,329,844.00					1.321420
Milton Sewer Ext #1	SW099 (MOVE TAX)	20,425.00		20,425.00					0.000000
Marlborough Water	WD091	0.00		326,283,050.00					0.000000
<b>38 NEW PALTZ</b>									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,688.00		1,688.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	365,967.00		875,329,857.00					0.418090
Cherry Hill Sewer #5 (Adval)	SW101	4,373.60		17,017,700.00					0.257003
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,093.40		630.00					1.735556
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		51,549,602.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	15,640.00		11,236,700.00					1.391868
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,910.00		1,065.00					3.671362
New Paltz Water #1	WD101	23,349.00		87,086,956.00					0.268111
New Paltz Water #2	WD102	5,089.00		27,091,140.00					0.187847
New Paltz Water #3	WD103(MOVE TAX)	5,097.00		5,097.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>40 OLIVE</b>									
Olive Fire Protection	FD111	675,300.00		1,239,297,144.00					0.544906
Onteora Court Light	LT111	750.00		4,188,596.00					0.179058
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
<b>42 PLATTEKILL</b>									
Clintondale Fire	FD121 (EQ DIST)	368,427.00	Lloyd Plattekill	62,535,059.00 163,280,432.00	100.00% 96.00%	62,535,059 170,083,783	26.883058% 73.116942%	99,044.45 269,382.55	1.583823 1.649815
						=====	=====	=====	
						232,618,842	100.000000%	368,427.00	
Modena Fire	FD122	342,730.00		230,330,823.00					1.487990
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	299,018,835.00 59,411,414.00	96.00% 32.20%	311,477,953 184,507,497	62.799817% 37.200183%	489,838.57 290,161.43	1.638153 4.883934
						=====	=====	=====	
						495,985,450	100.000000%	780,000.00	
Hunt Road Drain	DD001 (MOVE TAX)	800.00		800.00					
Spring Meadows 1	DD003 (MOVE TAX)	1,935.00		1,935.00					
Patura Gardens Drain	DD004 (MOVE TAX)	2,240.00		2,240.00					
Glen Rock Drainage	DD005 (MOVE TAX)	8,382.00		8,382.00					
Huckleberry Ridge Drain	DD006 (MOVE TAX)	3,234.00		3,234.00					
Peters Place Drain	DD007 (MOVE TAX)	1,128.00		1,128.00					
Finn Estates Drainage	DD008 (MOVE TAX)	1,088.00		1,088.00					
Quaker Street Drainage	DD009 (MOVE TAX)	0.00		0.00					
Arcadia Estates Drainage	DD010 (MOVE TAX)	0.00		0.00					
Plattekill Library District	LB042	459,548.00		559,669,224.00					0.821106
Clintondale Light	LT121	10,350.00		28,586,023.00					0.362065
Modena Light	LT122	18,000.00		31,740,401.00					0.567101
<b>44 ROCHESTER</b>									
Accord Fire	FD131	738,008.00		901,692,702.00					0.818470
Kerhonkson Fire	FD191 (EQ DIST)	274,913.41	Rochester Wawarsing	71,654.00 101,092,023.00	100.00% 100.00%	71,654 101,092,023	0.070830% 99.929170%	194.72 274,718.69	2.717511 2.717511
						=====	=====	=====	
						101,163,677	100.000000%	274,913.41	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00					
Kerhonkson Light #2	LT132	1,800.00		9,049,284.00					0.198911
Accord Light	LT133	2,800.00		11,570,638.00					0.241992
Berne Road Light	LT134	700.00		2,417,930.00					0.289504

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>46 ROSENDALE</b>									
High Falls Fire	FD082 (EQ DIST)	307,251.00	Marbletown	172,410,612.00	100.00%	172,410,612	78.617336%	241,552.55	1.401031
			Rosendale	46,892,941.00	100.00%	46,892,941	21.382664%	65,698.45	1.401031
						=====	=====	=====	
						219,303,553	100.000000%	307,251.00	
Cottekill Fire	FD083 (EQ DIST)	132,517.00	Marbletown	43,436,465.00	100.00%	43,436,465	57.476323%	76,165.90	1.753501
			Rosendale	32,136,332.00	100.00%	32,136,332	42.523677%	56,351.10	1.753501
						=====	=====	=====	
						75,572,797	100.000000%	132,517.00	
Tillson Fire	FD143	213,324.00		195,604,234.00					1.090590
Bloomington Fire	FD149	433,000.00	Rosendale	143,656,998.00	100.00%	143,656,998	81.586448%	353,269.32	2.459117
			Ulster	23,668,416.00	73.00%	32,422,488	18.413552%	79,730.68	3.368653
						=====	=====	=====	
						176,079,486	100.000000%	433,000.00	
Rosendale Fire	FD148	230,400.00		122,343,204.00					1.883227
Rosendale Library	LB141	320,475.00		537,310,527.00					0.596443
High Falls Light	LT141	1,200.00		6,679,727.00					0.179648
High Falls Park Light	LT142	2,000.00		12,039,810.00					0.166116
Rosendale Light	LT143	27,000.00		94,989,523.00					0.284242
Rosendale Sewer	SW141	0.00		66,134,218.00					0.000000
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	32,824,841.00	100.00%	32,824,841	77.011241%	8,009.17	0.243997
			Rosendale	9,798,600.00	100.00%	9,798,600	22.988759%	2,390.83	0.243997
						=====	=====	=====	
						42,623,441	100.000000%	10,400.00	
Rosendale Water	WD141	31,809.00		96,098,757.00					0.331003

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>48 SAUGERTIES</b>									
Saugerties Ambulance	AD100	772,737.00		1,906,995,850.00					0.405212
Glasco Fire	FD151	558,075.00		436,767,350.00					1.277740
Centerville Fire	FD152	741,217.00		654,698,023.00					1.132151
Malden-West Camp Fire	FD153	212,360.00		158,496,716.00					1.339838
Mt Marion Fire	FD154	205,292.88		126,231,170.00					1.626325
Saxton Fire	FD155	312,438.00		198,685,117.00					1.572528
Fire Prot. Dist.	FD156	1,000.00		14,359,000.00					0.069643
Town Library	LB048	617,796.00		1,903,506,251.00					0.324557
Library Bond	LB049	435,763.00		1,903,506,251.00					0.228926
Glasco Light	LT151	25,300.00		109,212,615.00					0.231658
Malden Light	LT152	13,200.00		69,148,408.00					0.190894
Quarryville Light	LT153	3,850.00		19,435,096.00					0.198095
Mt Marion Light	LT154	9,185.00		28,448,902.00					0.322860
Garden Place Light Dist	LT155	1,705.00		5,256,500.00					0.324360
Barclay Lane Light	LT156	1,155.00		5,574,000.00					0.207212
Windmere Light	LT157	9,185.00		32,083,000.00					0.286289
Barclay Hgts Light #1	LT158	5,280.00		28,340,000.00					0.186309
Barclay Hght Light #2	LT159	12,595.00		61,010,500.00					0.206440
Village Drive Light	LT160	2,000.00		9,344,570.00					0.214028
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	2,243.00		1,586.91					1.413439
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		411.65					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,257.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	0.00		328.45					0.000000
Kings Hway Sewer	SW157 (UNITS)	22,373.50		488.15					45.833248
Kings Hway Sewer	SW157	22,373.50		17,525,000.00					1.276662
Kings Hway Water	WD155	20,104.00		15,971,900.00					1.258711
Bluestone Park Water	WD156 (UNITS)	5,848.00		29.06					201.238816
Glasco Water	WD151	48,801.00		324,173,918.00					0.150540
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,312.00		67.25					49.249071
Cafaldo Water	WD152	14,544.00		16,341,000.00					0.890031
Malden Water	WD153(UNITS)	76,750.00		424.80					180.673258

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>50 SHANDAKEN</b>									
Phoenicia Fire	FD161	270,000.00		101,144,086.00					2.669459
Big Indian Oliverea Fire	FD162	115,586.00		52,991,392.00					2.181222
Highmount Fire Protection	FD163	53,687.00		12,035,891.00					4.460575
Pine Hill Fire Protection	FD164	51,433.00		9,996,705.00					5.144995
Phoenicia Light	LT161	10,500.00		11,756,571.00					0.893118
Chichester Light	LT162	1,575.00		3,175,993.00					0.495908
Pine Hill Light	LT163	6,350.00		6,757,594.00					0.939684
Phoenicia Water	WD161	58,650.00		12,530,758.00					4.680483
Pine Hill Water	WD162	50,000.00		23,531,503.00					2.124811
<b>52 SHAWANGUNK</b>									
Walkkill Ambulance Dist.	AD002	83,961.00		84,407,926.00					0.994705
Maple Ridge Drainage	DD095	750.00		946,600.00					0.792309
Plains Estates Drainage	DD096 (MOVE TAX)	1,200.00		1,200.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	1,200.00		1,200.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	0.00		0.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	1,150.00		1,150.00					
Walkkill Fire	FD171	531,474.00		83,972,787.00					6.329122
Prospect Fire Prot.	FD172	111,614.00		18,024,425.00					6.192375
Shawangunk Valley Fire	FD174 (EQ DIST)	339,110.00	Gardiner Shawangunk	118,855,775.00 32,930,157.00	100.00% 19.40%	118,855,775 169,743,077	41.183731% 58.816269%	139,658.15 199,451.85	1.175022 6.056814
						=====	=====	=====	
						288,598,852	100.000000%	339,110.00	
Walker Valley Fire Prot	FD176	380,285.00		57,240,309.00					6.643657
Pine Bush Area Pub Library	LB153	305,856.00	Crawford (Orange Co.) Shawangunk	342,686,797.00 93,035,937.00	37.50% 19.40%	913,831,459 479,566,686	65.582939% 34.417061%	200,589.35 105,266.65	0.585343 1.131462
						=====	=====	=====	
						1,393,398,144	100.000000%	305,856.00	
Walkkill Library	LB152	353,963.00		95,716,622.00					3.698031
Walkkill Light	LT171	19,500.00		14,892,816.00					1.309356
Walkkill Sidewalk	SD175 (UNITS)	22,000.00		36,790.00					0.597989
Walkkill Sewer	SW171	57,946.00		24,118,008.00					2.402603
Walkkill Water Dist	WD172	35,842.00		26,715,018.00					1.341642

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>54 ULSTER</b>									
Ulster Fire #5	FD181	1,574,561.00		746,887,892.00					2.108162
Ulster Fire #5 Bond	FD185	0.00		636,034,455.00					0.000000
Ruby Fire	FD182	180,500.00		78,824,339.00					2.289902
East Kingston Fire Prot.	FD183	198,255.00		97,655,155.00					2.030154
Bloomington Fire	FD149	433,000.00	Rosendale	143,656,998.00	100.00%	143,656,998	81.586448%	353,269.32	2.459117
			Ulster	23,668,416.00	73.00%	32,422,488	18.413552%	79,730.68	3.368653
						176,079,486	100.000000%	433,000.00	
Ulster Fire #1	FD186	281,600.00		138,946,493.00					2.026679
Town Library	LB181	322,695.00		1,083,354,157.00					0.297867
East Kingston Light	LT181	8,664.00		6,755,702.00					1.282472
Albany Avenue Light	LT182	35,238.00		162,499,261.00					0.216850
Whittier Light	LT183	6,232.00		15,474,968.00					0.402715
Krauss Light	LT184	11,456.00		11,914,811.00					0.961492
Elem Hghts Light	LT185	3,512.00		9,759,971.00					0.359837
Spring Lake Light	LT186	2,811.00		6,856,826.00					0.409956
Ulster Sewer	SW181	921,325.00		600,879,106.00					1.533295
Whittier Sewer	SW182	161,373.00		31,847,319.00					5.067083
Washington Ave Sewer	SW183	109,636.00		8,310,596.00					13.192315
Ulster Water	WD181	697,793.00		623,919,438.00					1.118402
Halcyon Pk Water Units	WD182 (FE)	57,195.00		163.00					350.889571
Spring Lake Water	WD183	42,374.00		17,293,440.00					2.450293
Cherry Hill Water	WD184	101,825.00		29,467,888.00					3.455456
Bright Acres Water	WD185	68,633.00		15,424,125.00					4.449718
Glenerie Water	WD186	143,988.00		25,613,540.00					5.621558
East Kingston Water District	WD187	73,576.00		7,787,235.00					9.448283

2020 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>56 WAWARSING</b>									
Wawarsing Ambulance Dist.	AD200	239,900.00		1,069,533,881.00					0.224303
Kerhonkson Fire	FD191 (EQ DIST)	274,913.41	Rochester	71,654.00	100.00%	71,654	0.070830%	194.72	2.717511
			Wawarsing	101,092,023.00	100.00%	101,092,023	99.929170%	274,718.69	2.717511
						=====	=====	=====	
						101,163,677	100.000000%	274,913.41	
Napanoch Fire	FD192	483,754.00		587,254,567.00					0.823755
Ellenville Fire	FD193	869,775.00		403,924,433.00					2.153311
Cragsmoor Fire	FD194	118,477.00		79,189,540.00					1.496119
Spring Glen Light #1	LT191	8,400.00		13,758,636.00					0.610526
Napanoch Light	LT192	44,000.00		69,037,013.00					0.637339
Kerhonkson Light	LT193	25,500.00		35,771,097.00					0.712866
Spring Glen Light #2	LT194	2,300.00		5,889,436.00					0.390530
Mooney Light	LT195	5,700.00		3,294,636.00					1.730085
Wawarsing Light	LT196	11,000.00		21,344,686.00					0.515351
Napanoch O & M Sewer	SW191	0.00		52,242,117.00					0.000000
Kerhonkson O & M Sewer	SW192	136,155.00		33,616,855.00					4.050200
Napanoch Water	WD191	187,794.00		83,919,775.00					2.237780
Kerhonkson Water	WD192	0.00		29,388,900.00					0.000000
<b>58 WOODSTOCK</b>									
Woodstock Fire	FD201	1,552,606.00		1,415,833,949.00					1.096602
Woodstock Library	LB201	585,544.00		1,414,950,835.00					0.413826
Woodstock Light	LT202	19,500.00		123,095,382.00					0.158414
Woodstock Gardens Light	LT204	1,900.00		9,549,658.00					0.198960
Woodstock Water	WD203	0.00		215,457,083.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	52,273.00		52,273.00					
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	0.00		11,019.00					0.000000
On-Site/Non Sys	SW801 (UNITS)	0.00		19,315.00					0.000000

School District Tax Rates						
	2019-20 Rates		2018-19 Rates		2017-18 Rates	
<b>Ellenville Central</b>						
Rochester		21.671125		24.108967		23.859788
Library		0.845512		0.944035		0.938690
Wawarsing		21.671189		21.385021		20.939137
Library		0.845515		0.837374		0.823786
<b>Fallsburgh Central</b>						
Wawarsing		25.057202		24.084279		24.392017
Library		0.53464		0.513881		0.518465
<b>Highland Central</b>						
Esopus		24.287015		23.625656		22.90526
Library		0.733064		0.700887		0.691455
Lloyd		23.072797		23.625761		22.905363
Library		0.696415		0.70089		0.691458
Marlboro		24.287015		23.625656		22.90526
Library		0.733064		0.700887		0.691455
New Paltz		24.287015		23.625656		22.90526
Library		0.733064		0.700887		0.691455
Plattekill		24.034026		23.625656		22.90526
Library		0.725428		0.700887		0.691455
<b>Kingston Consolidated</b>						
	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>
Esopus	21.94670	28.88121	21.89269	28.99530	22.17706	29.39895
Library	0.00998	0.01313	0.01010	0.01338	0.0105	0.01391
Hurley	20.92992	27.46154	21.90569	28.98668	22.21261	29.36869
Library	0.00952	0.01251	0.01011	0.01337	0.01053	0.01390
Kingston	23.91711	32.47154	24.45139	31.63874	24.24371	31.50078
Library	0.01088	0.01476	0.01127	0.01460	0.01147	0.01492
Marbletown	20.3059	26.93503	21.32349	28.35427	21.57895	28.65164
Library	0.00883	0.02285	0.01012	0.02276	0.01014	0.01518
New Paltz	21.74032	38.63475	21.68577	38.88808	21.94747	39.53301
Library	0.00971	0.01894	0.01020	0.01906	0.0102	0.01925
Rosendale	20.91797	26.95321	22.02571	28.51468	22.30186	28.96946
Library	0.00952	0.01226	0.01016	0.01316	0.01056	0.01371
Saugerties	21.12621	26.71117	22.23372	28.22081	22.48631	29.94282
Library	0.00961	0.01185	0.01029	0.01321	0.01071	0.01413
Ulster	28.43302	39.14549	27.83384	38.49046	27.32842	37.74017
Library	0.01294	0.01780	0.01285	0.01775	0.01294	0.01786
Woodstock	22.40233	29.09838	22.94013	30.01760	22.17568	29.07342
Library	0.01019	0.01325	0.01058	0.01386	0.0105	0.01375
City of Kingston	20.69254	30.10048	21.79352	31.61718	22.06398	32.10910
Library	0.00942	0.01370	0.01006	0.01463	0.01046	0.01521
<b>Livingston Manor</b>						
Hardenburgh		28.719295		27.048824		27.373479
Library		0.474128		0.426950		0.433144
<b>Margaretville Central</b>						
Hardenburgh		15.911694		14.929797		14.363126
Shandaken		36.191304		35.714416		34.92211
<b>Marlboro Central</b>						
Marlborough		29.675249		27.736820		27.114500
Library		0.783084		0.732670		0.682744
Plattekill		29.271102		27.736820		27.114503
Library		0.772441		0.732670		0.682754

<b>School District Tax Rates</b>					
	<b>2019-20 Rates</b>	<b>2018-19 Rates</b>	<b>2017-18 Rates</b>		
<b>New Paltz Central</b>					
Esopus	23.196211	22.308078	21.502287		
Library	0.004164	0.004164	0.004189		
Gardiner	22.036400	22.308078	21.502287		
Library	0.003956	0.004164	0.004189		
Lloyd	22.036400	22.308078	21.502287		
Library	0.003956	0.004164	0.004189		
New Paltz	23.196302	22.308167	21.502372		
Library	0.004164	0.004164	0.004189		
Plattekill	22.954584	22.308078	21.502287		
Library	0.004121	0.004164	0.004189		
Rochester	22.036400	23.858907	22.167306		
Library	0.003956	0.004453	0.004319		
Rosendale	22.036400	22.308078	21.502287		
Library	0.003956	0.004164	0.004189		
<b>Onteora Central</b>					
Hurley	11.923988	11.779389	11.710124		
Library	0.005470	0.005534	0.005670		
Lexington	11.923988	11.779389	11.710124		
Library	0.005470	0.005534	0.005670		
Marbletown	11.923988	11.779389	11.710124		
Library	0.005470	0.005535	0.005670		
Olive	11.924002	11.894783	11.710153		
Library	0.005470	0.005589	0.005670		
Shandaken	46.760736	46.193684	45.922056		
Library	0.021450	0.021704	0.022236		
Woodstock	12.925732	12.464980	11.828425		
Library	0.005929	0.005857	0.005727		
<b>Pine Bush Central</b>					
Gardiner	22.742380	23.455570	23.764150		
Shawangunk	117.230720	111.695070	109.111790		
<b>Rondout Valley Central</b>					
Marbletown	17.563983	17.405234	17.518136		
Rochester	17.564049	18.615305	18.059980		
Rosendale	17.563926	17.405177	17.518078		
Wawarsing	17.563926	16.511884	15.849162		
<b>Saugerties Central</b>					
Saugerties	19.749627	19.901041	20.22265		
Ulster	27.054796	25.352745	24.93591		
Woodstock	21.408687	21.059178	20.42679		
<b>Tri-Valley Central</b>					
Denning	114.818185	115.966618	108.746456		
Library	2.403191	2.426831	2.282037		
Rochester	18.370910	19.844555	19.058657		
Library	0.384511	0.415287	0.399945		
Wawarsing	18.370910	17.602371	16.725683		
Library	0.384511	0.368364	0.350987		
<b>Valley Central</b>					
Shawangunk	113.785530	111.196101	108.960248		
<b>Walkill Central</b>					
Gardiner	25.660948	26.618758	26.006575		
Plattekill	26.730155	26.618758	26.006651		
Shawangunk	132.27293	126.757989	119.407661		

## 2020 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Rochester	200,000	100.00%	200,000	0.667588	\$ 133.52	1.479681	\$ 295.94	2.14727	\$ 429.45
Marbletown	200,000	100.00%	200,000	0.792534	\$ 158.51	1.481943	\$ 296.39	2.27448	\$ 454.90
Gardiner	200,000	100.00%	200,000	1.037395	\$ 207.48	1.427265	\$ 285.45	2.46466	\$ 492.93
Hurley	200,000	100.00%	200,000	1.049526	\$ 209.91	1.834677	\$ 366.94	2.88420	\$ 576.84
Olive	200,000	100.00%	200,000	1.685696	\$ 337.14	1.602766	\$ 320.55	3.28846	\$ 657.69
Shawangunk	200,000	19.40%	38,800	8.255767	\$ 320.32	9.701458	\$ 376.42	17.95723	\$ 696.74
Esopus	200,000	95.00%	190,000	1.468136	\$ 278.95	2.286873	\$ 434.51	3.75501	\$ 713.45
Plattekill	200,000	96.00%	192,000	1.773042	\$ 340.42	2.051307	\$ 393.85	3.82435	\$ 734.28
Woodstock	200,000	92.25%	184,500	3.072095	\$ 566.80	1.500312	\$ 276.81	4.57241	\$ 843.61
Lloyd	200,000	100.00%	200,000	3.543285	\$ 708.66	1.575000	\$ 315.00	5.11829	\$ 1,023.66
Hardenburgh	200,000	58.00%	116,000	2.942067	\$ 341.28	6.565090	\$ 761.55	9.50716	\$ 1,102.83
Denning	200,000	16.00%	32,000	6.615362	\$ 211.69	28.360964	\$ 907.55	34.97633	\$ 1,119.24
Rosendale	200,000	100.00%	200,000	3.487081	\$ 697.42	2.291878	\$ 458.38	5.77896	\$ 1,155.79
Wawarsing	200,000	100.00%	200,000	2.424376	\$ 484.88	3.386896	\$ 677.38	5.81127	\$ 1,162.25
Shandaken	200,000	25.50%	51,000	13.685788	\$ 697.98	10.158020	\$ 518.06	23.84381	\$ 1,216.03
Saugerties	200,000	100.00%	200,000	4.143876	\$ 828.78	2.078184	\$ 415.64	6.22206	\$ 1,244.41
Ulster	200,000	73.00%	146,000	6.211054	\$ 906.81	2.822265	\$ 412.05	9.03332	\$ 1,318.86
Kingston (town)	200,000	86.75%	173,500	4.464413	\$ 774.58	4.005821	\$ 695.01	8.47023	\$ 1,469.59
Marlborough	200,000	95.00%	190,000	5.287056	\$ 1,004.54	2.986722	\$ 567.48	8.27378	\$ 1,572.02
New Paltz	200,000	95.00%	190,000	7.231121	\$ 1,373.91	2.189966	\$ 416.09	9.42109	\$ 1,790.01
			<b>Average Tax Bill</b>		<b>\$529.18</b>		<b>\$459.55</b>		<b>\$988.73</b>

Tax bill comparison is based on an example property in each town with an equalized 2019 assessed value, or market value, of 200,000.

## Assessments Vs. Taxes: What's the Difference?

**Your assessment could increase, and your tax bill could decrease**

	Last Year	➔	This Year	
<b>Your Assessment</b>	\$100,000		<b>Your Assessment:</b> (5% increase)	\$105,000
<b>Total Value of the Town:</b>	\$50,000,000		<b>Total Value of the Town:</b> (8% avg. increase)	\$54,000,000
<b>Tax Levy:</b>	\$1,500,000		<b>Tax Levy:</b>	\$1,500,000
<b>Tax Rate:</b>	\$30 per \$1000		<b>Tax Rate:</b>	\$27.78 per \$1,000
<b>Your Property Tax Bill:</b>	\$3,000		<b>Your Property Tax Bill:</b> <u>(decrease \$83)</u>	\$2,917

**Your assessment could increase, and your tax bill could stay the same**

	Last Year	➔	This Year	NO CHANGE
<b>Your Assessment</b>	\$100,000		<b>Your Assessment:</b> (5% increase)	\$105,000
<b>Total Value of the Town:</b>	\$50,000,000		<b>Total Value of the Town:</b> (8% avg. increase)	\$54,000,000
<b>Tax Levy:</b>	\$1,500,000		<b>Tax Levy:</b> (2.86% increase)	\$1,542,855
<b>Tax Rate:</b>	\$30 per \$1000		<b>Tax Rate:</b>	\$28.57 per \$1,000
<b>Your Property Tax Bill:</b>	\$3,000		<b>Your Property Tax Bill:</b> <u>(no change)</u>	\$3,000

**Your assessment could decrease, and your tax bill could increase**

	Last Year	➔	This Year	
<b>Your Assessment</b>	\$100,000		<b>Your Assessment:</b> (5% decrease)	\$95,000
<b>Total Value of the Town:</b>	\$50,000,000		<b>Total Value of the Town:</b> (5% avg. decrease)	\$47,500,000
<b>Tax Levy:</b>	\$1,500,000		<b>Tax Levy:</b> (2.86% increase)	\$1,542,855
<b>Tax Rate:</b>	\$30 per \$1000		<b>Tax Rate:</b>	\$32.48 per \$1,000
<b>Your Property Tax Bill:</b>	\$3,000		<b>Your Property Tax Bill:</b> <u>(increase \$85.60)</u>	\$3,085.60

- For more information on the factors affecting your tax bill, talk to your school board, town board, city council, or county officials.
- For more information on assessments, talk to your assessor.
- More information is available online at: [www.tax.ny.gov](http://www.tax.ny.gov)

## **School and County Tax Apportionment**

*An explanation of the apportionment process and the effect of changes in total taxable value on the apportionment of property taxes between towns sharing a common school or county tax levy.*

In an individual town, if assessments are unchanged from the prior year, property tax bill amounts will rise or fall according to the percentage of increase or decrease in the budget amount to be raised by taxes (tax levy).

However, when a taxing jurisdiction is shared among towns, taxes are distributed by the apportionment of the percentage of total taxable value that each town represents of the whole taxing jurisdiction. As an example:

Town A's value is	20,000,000
Town B's value is	40,000,000
Town C's value is	<u>10,000,000</u>
Total combined value is	70,000,000

Therefore, Town A is apportioned 28.57% of the tax levy;

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

The apportionment percentages vary from year to year, as the total taxable value of each town changes due to new construction, demolition and equalization rate adjustments to reflect differing market values. As an example, the following apportionments are shown for the same towns in the following year, after changes occur to their total taxable values:

Town A's value is	19,500,000 (major loss due to fire reduces full value)
Town B's value is	40,500,000 (new construction increases full value)
Town C's value is	<u>9,900,000</u> (equalization rate change reduces full value)
Total value is	69,900,000

Therefore, Town A is apportioned 27.90% of the tax levy;

Town B is apportioned 57.94% and

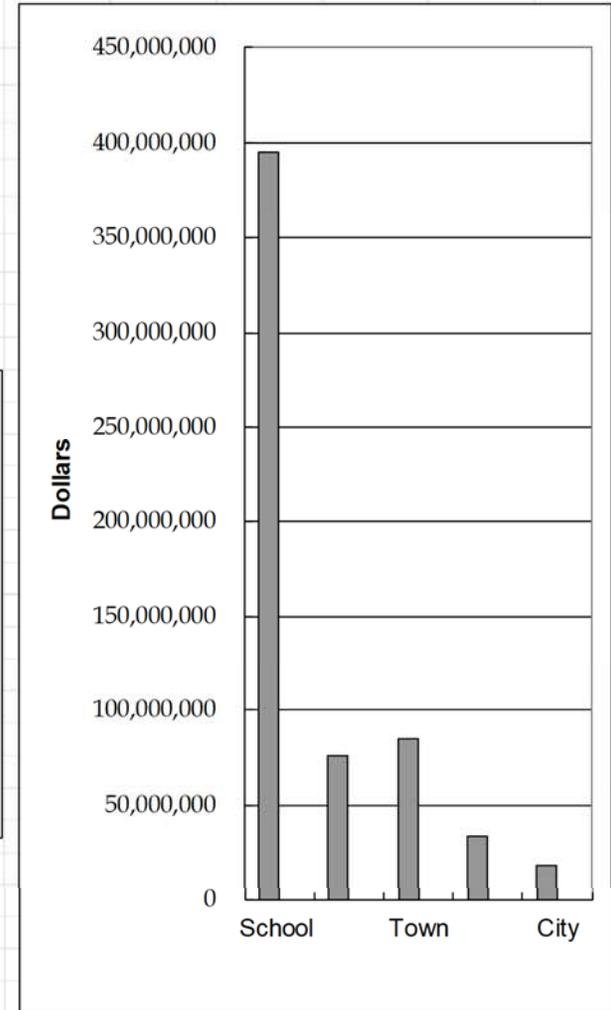
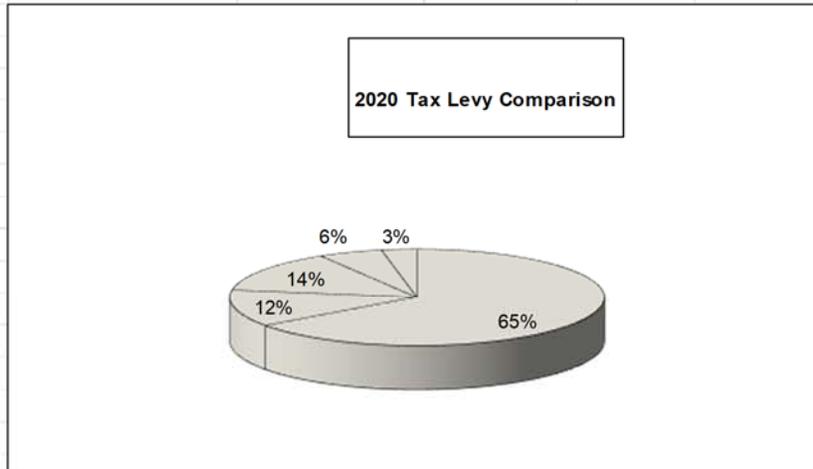
Town C is apportioned 14.16%.

The apportionment of shared tax levies is a major component of the calculation of tax rates.



### County-Wide Comparison of Total Tax Levies

2019-2020	School	395,368,137	64.95%
2020	County	76,246,752	12.53%
2020	Town	84,729,915	13.92%
2020	Special District	33,701,741	5.54%
2020	City	18,635,736	3.06%
<b>Total</b>		<b>608,682,281</b>	<b>100.00%</b>



## Combined Tax Rates and Effective Tax Rates

The variables used to calculate tax rates include assessed value, total taxable value, equalization rates, apportionment value and tax levy amounts. The chart on Page 40 shows the combined county, town and school tax rates, expressed as a rate per \$1,000 of assessed value, as well as a rate per \$1,000 of market value.

Property taxes can also be estimated by utilizing the **Effective Tax Rate**, which expresses the amount of taxes as a percentage of market value. A combined total Effective Tax Rate of 3.0% applied to a property with a market value of \$100,000 results in estimated property taxes of \$3,000. Effective Tax Rates do not include special district taxes such as a fire or water district.

The chart on Page 41 shows the Effective Tax Rate for each municipality in Ulster County and can be used as a simple method of estimating property taxes. An over-assessment will result in a higher tax bill and an under- assessment will result in a lower tax bill than determined by using the Effective Tax Rate.

# Combined Property Tax Rates

Municipal & County (FY 2020) - School (FY2019-2020)

MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Tax Rates per Thousand											
			Unequalized					Equalized or Full Value Rate						
			County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
<b>Denning</b>	16.00%	16.00%	\$24.57	\$6.62	\$ 28.36	\$59.55	\$117.22	<b>\$176.77</b>	\$3.93	\$1.06	\$4.54	\$9.53	\$18.76	<b>\$28.28</b>
<b>Esopus</b>	95.00%	95.00%	\$4.19	\$1.47	\$2.29	\$7.95	\$21.96	<b>\$29.90</b>	\$3.98	\$1.39	\$2.17	\$7.55	\$20.86	<b>\$28.41</b>
<b>Gardiner</b>	100.00%	100.00%	\$3.96	\$1.04	\$1.43	\$6.43	\$22.04	<b>\$28.47</b>	\$3.96	\$1.04	\$1.43	\$6.43	\$22.04	<b>\$28.47</b>
<b>Hardenburgh</b>	58.00%	58.00%	\$6.76	\$2.94	\$6.57	\$16.27	\$29.19	<b>\$45.46</b>	\$3.92	\$1.71	\$3.81	\$9.44	\$16.93	<b>\$26.37</b>
<b>Hurley</b>	100.00%	100.00%	\$3.99	\$1.05	\$1.83	\$6.87	\$20.94	<b>\$27.81</b>	\$3.99	\$1.05	\$1.83	\$6.87	\$20.94	<b>\$27.81</b>
<b>Kingston</b>	86.75%	86.75%	\$4.58	\$4.46	\$4.01	\$13.05	\$23.93	<b>\$36.98</b>	\$3.97	\$3.87	\$3.48	\$11.32	\$20.76	<b>\$32.08</b>
<b>Kingston (c)</b>	100.00%	100.00%	\$3.96	\$9.04	\$0.00	\$13.01	\$20.70	<b>\$33.71</b>	\$3.96	\$9.04	\$0.00	\$13.01	\$20.70	<b>\$33.71</b>
<b>Lloyd</b>	100.00%	100.00%	\$3.98	\$3.54	\$1.58	\$9.10	\$23.77	<b>\$32.87</b>	\$3.98	\$3.54	\$1.58	\$9.10	\$23.77	<b>\$32.87</b>
<b>Marbletown</b>	100.00%	100.00%	\$3.97	\$0.79	\$1.48	\$6.24	\$17.56	<b>\$23.80</b>	\$3.97	\$0.79	\$1.48	\$6.24	\$17.56	<b>\$23.80</b>
<b>Marlborough</b>	95.00%	95.00%	\$4.22	\$5.29	\$2.99	\$12.50	\$30.46	<b>\$42.96</b>	\$4.01	\$5.02	\$2.84	\$11.87	\$28.94	<b>\$40.81</b>
<b>New Paltz</b>	95.00%	95.00%	\$4.17	\$7.23	\$2.19	\$13.59	\$23.20	<b>\$36.79</b>	\$3.96	\$6.87	\$2.08	\$12.91	\$22.04	<b>\$34.95</b>
<b>Olive</b>	100.00%	100.00%	\$3.94	\$1.69	\$1.60	\$7.23	\$11.93	<b>\$19.16</b>	\$3.94	\$1.69	\$1.60	\$7.23	\$11.93	<b>\$19.16</b>
<b>Plattekill</b>	96.00%	96.00%	\$4.18	\$1.77	\$2.05	\$8.00	\$26.73	<b>\$34.73</b>	\$4.01	\$1.70	\$1.97	\$7.68	\$25.66	<b>\$33.34</b>
<b>Rochester</b>	100.00%	100.00%	\$3.96	\$0.67	\$1.48	\$6.11	\$17.56	<b>\$23.67</b>	\$3.96	\$0.67	\$1.48	\$6.11	\$17.56	<b>\$23.67</b>
<b>Rosendale</b>	100.00%	100.00%	\$3.98	\$3.49	\$2.29	\$9.76	\$17.56	<b>\$27.33</b>	\$3.98	\$3.49	\$2.29	\$9.76	\$17.56	<b>\$27.33</b>
<b>Saugerties</b>	100.00%	100.00%	\$4.00	\$4.14	\$2.08	\$10.22	\$19.75	<b>\$29.97</b>	\$4.00	\$4.14	\$2.08	\$10.22	\$19.75	<b>\$29.97</b>
<b>Shandaken</b>	25.50%	25.50%	\$15.46	\$13.69	\$10.16	\$39.30	\$46.78	<b>\$86.08</b>	\$3.94	\$3.49	\$2.59	\$10.02	\$11.93	<b>\$21.95</b>
<b>Shawangunk</b>	19.40%	19.40%	\$20.75	\$8.26	\$9.70	\$38.70	\$132.27	<b>\$170.98</b>	\$4.02	\$1.60	\$1.88	\$7.51	\$25.66	<b>\$33.17</b>
<b>Ulster</b>	73.00%	73.00%	\$5.43	\$6.21	\$2.82	\$14.47	\$28.45	<b>\$42.91</b>	\$3.97	\$4.53	\$2.06	\$10.56	\$20.77	<b>\$31.33</b>
<b>Wawarsing</b>	100.00%	100.00%	\$3.95	\$2.42	\$3.39	\$9.76	\$22.52	<b>\$32.27</b>	\$3.95	\$2.42	\$3.39	\$9.76	\$22.52	<b>\$32.27</b>
<b>Woodstock</b>	92.25%	92.25%	\$4.28	\$3.07	\$1.50	\$8.85	\$12.93	<b>\$21.78</b>	\$3.95	\$2.83	\$1.38	\$8.16	\$11.93	<b>\$20.09</b>
<b>COUNTY</b>														
<b>Average</b>	83.42%	83.42%	\$6.58	\$4.23	\$4.28	\$15.09	\$32.74	<b>\$47.83</b>	\$3.97	\$2.95	\$2.19	\$9.11	\$19.93	<b>\$29.04</b>
<b>Maximum</b>	100.00%	100.00%	\$24.57	\$13.69	\$28.36	\$59.55	\$132.27	<b>\$176.77</b>	\$4.02	\$9.04	\$4.54	\$13.01	\$28.94	<b>\$40.81</b>
<b>Minimum</b>	16.00%	16.00%	\$3.94	\$0.67	\$0.00	\$6.11	\$11.93	<b>\$19.16</b>	\$3.92	\$0.67	\$0.00	\$6.11	\$11.93	<b>\$19.16</b>

Source: Ulster County Real Property Tax Service Agency

Primary school rates are those rates from the major school district within that town. Please verify your school district tax rate on the charts on Page 32 & 33.

To use this chart for Unequalized: Assessed Value / 1,000 X Combined Total Tax Rate = Estimated Amount of Taxes

To use this chart for Equalized Full Value: Market value / 1,000 X Combined Total tax Rate = Estimated Amount of Taxes

Special District rates are not included in these totals Homestead Tax Rate used for Kingston City General

Effective Tax Rate Analysis									
Municipal & County (FY 2020) - School (FY 2019 - 2020)									
Taxes as a Percent									
MUNICIPALITY	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
<b>Denning</b>	13.90%	3.74%	16.04%	66.31%	0.39%	0.11%	0.45%	1.88%	<b>2.83%</b>
<b>Esopus</b>	14.02%	4.91%	7.65%	73.42%	0.40%	0.14%	0.22%	2.09%	<b>2.84%</b>
<b>Gardiner</b>	13.92%	3.64%	5.01%	77.42%	0.40%	0.10%	0.14%	2.20%	<b>2.85%</b>
<b>Hardenburgh</b>	14.87%	6.47%	14.44%	64.21%	0.39%	0.17%	0.38%	1.69%	<b>2.64%</b>
<b>Hurley</b>	14.33%	3.77%	6.60%	75.30%	0.40%	0.10%	0.18%	2.09%	<b>2.78%</b>
<b>Kingston</b>	12.29%	11.98%	10.75%	64.98%	0.39%	0.38%	0.34%	2.08%	<b>3.19%</b>
<b>Kingston (c)</b>	11.76%	26.83%	-	61.41%	0.40%	0.90%	0.00%	2.07%	<b>3.37%</b>
<b>Lloyd</b>	12.11%	10.78%	4.79%	72.32%	0.40%	0.35%	0.16%	2.38%	<b>3.29%</b>
<b>Marbletown</b>	16.66%	3.33%	6.23%	73.78%	0.40%	0.08%	0.15%	1.76%	<b>2.38%</b>
<b>Marlborough</b>	9.83%	12.31%	6.95%	70.91%	0.40%	0.50%	0.28%	2.89%	<b>4.08%</b>
<b>New Paltz</b>	11.33%	19.65%	5.95%	63.06%	0.40%	0.69%	0.21%	2.20%	<b>3.50%</b>
<b>Olive</b>	20.58%	8.80%	8.36%	62.26%	0.39%	0.17%	0.16%	1.19%	<b>1.92%</b>
<b>Plattekill</b>	12.03%	5.10%	5.91%	76.96%	0.40%	0.17%	0.20%	2.57%	<b>3.33%</b>
<b>Rochester</b>	16.74%	2.82%	6.25%	74.19%	0.40%	0.07%	0.15%	1.76%	<b>2.37%</b>
<b>Rosendale</b>	14.58%	12.76%	8.39%	64.27%	0.40%	0.35%	0.23%	1.76%	<b>2.73%</b>
<b>Saugerties</b>	13.34%	13.83%	6.93%	65.90%	0.40%	0.41%	0.21%	1.97%	<b>3.00%</b>
<b>Shandaken</b>	17.96%	15.90%	11.80%	54.34%	0.39%	0.35%	0.26%	1.19%	<b>2.20%</b>
<b>Shawangunk</b>	12.13%	4.83%	5.67%	77.36%	0.40%	0.16%	0.19%	2.57%	<b>3.32%</b>
<b>Ulster</b>	12.66%	14.47%	6.58%	66.29%	0.40%	0.45%	0.21%	2.08%	<b>3.13%</b>
<b>Wawarsing</b>	12.23%	7.51%	10.49%	69.77%	0.39%	0.24%	0.34%	2.25%	<b>3.23%</b>
<b>Woodstock</b>	19.64%	14.10%	6.89%	59.37%	0.39%	0.28%	0.14%	1.19%	<b>2.01%</b>
<b>COUNTY</b>									
<b>Average</b>	14.14%	9.88%	8.08%	68.28%	0.40%	0.29%	0.22%	1.99%	2.90%
<b>Maximum</b>	20.58%	26.83%	16.04%	77.42%	0.40%	0.90%	0.45%	2.89%	4.08%
<b>Minimum</b>	9.83%	2.82%	4.79%	54.34%	0.39%	0.07%	0.00%	1.19%	1.92%

Source: Ulster County Real Property Tax Service Agency

To estimate property taxes, multiply the Market Value of a property times the Effective Tax Rate

Homestead Tax Rate used for Kingston City General

# Common Exemptions

**Veterans**

**Cold War Veterans**

**Paraplegic**

**Aged (Senior Citizen)**

**Grandparent's Living Quarters**

**Physical Disabilities**

**Agricultural**

**Horse Boarding**

**Labor Camps**

**Farm Building**

**Forest Land**

**Fisher Forest**

**Business Investment**

**Solar Wind**

**Clergy**

**County Tax Sale**

**State Owned Exempt**

**Wholly Exempt**

**Miscellaneous Exemptions**

Summary descriptions of the above exemptions  
appear on the following pages

## **Exemption Summaries**

### **Veterans** (Local Option)

Section 458 of the Real Property Tax Law provides for an exemption of up to \$7,500 of assessed value for “eligible funds.” However, no new “eligible funds” exemption may be granted on or after March 2, 1986. Local Governments now have an option to increase the eligible funds exemption of veterans in direct proportion to the general increase in assessments throughout the community – what is referred to as the “Change in Level of Assessment.” Section 458-a of the Real Property Tax Law provides for a 15% exemption for duty during war time and 10% for combat duty in addition to one-half of the service-connected disability rating.

### **Cold War Veterans** (Local Option)

Section 458-b of the Real Property Tax Law provides for an exemption from real property for qualified residential real property owned by Cold War veterans or certain members of their family based on a percentage of assessed value. This exemption was adopted by the Ulster County Legislators in 2008 and went into effect for the 2009 assessment roll.

### **Paraplegics** (Mandatory)

In addition to any exemption from taxation provided for in Section 458 1 and 2 of the Real Property Tax Law, on real property which may be allowed to veterans, the primary residence of any seriously disabled veteran of World War I, World War II, the hostilities that began on January 1, 1950, or the hostilities that began January 1, 1963, who has received pecuniary assistance toward the acquisition of a suitable housing unit with special fixtures or moveable facilities made necessary by the veteran’s disability, and the necessary land thereof, shall be fully exempt from taxation. The same exemption may also be allowed on such housing units owned by the un – remarried surviving spouse of such veteran or by such veteran and spouse while occupying said premises as a residence. If an exemption has already been granted pursuant to the provisions of such foregoing subdivisions, application for a further exemption as herein provided may be made and action taken thereon in the same manner as set forth in Subdivision 1 of this Section.

### **Aged** (Local Option)

New York State Law (section 467 of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction on the amount of property taxes paid by qualifying senior citizens. This is accomplished by reducing the assessed value of RESIDENTIAL property owned by seniors by 50%. To qualify, seniors must be 65 years of age or older and meet certain income limitations and other requirements. For the 50% exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of granting an exemption of less than 50% to senior citizens whose income exceeds \$29,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$37,400 and get a 5% exemption in places that are using the maximum limit. Please check with your local assessor or clerk of the local government and school district to determine which local options are in effect.

**Grandparents Living Quarters** (Local Option)

New York State Law (Section 469 of the Real Property Tax Law) gives local governments and public school districts the option of granting an exemption for the increase in value to residential property for the construction or reconstruction of living quarters for a parent or grandparent who is at least 62 years of age.

**Disability** (Local Option)

New York State Law (Section 459-C of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements. They also must file the exemption application with their local assessor by the appropriate filing date. The basic exemption is a 50% reduction in the assessed value of the legal residence of the qualifying disabled person. For the basic exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000. Localities have the further option of giving exemption of less than 50% to persons with qualifying disabilities whose incomes are more than \$29,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$37,400 and get a 5% exemption in places that are using the maximum limit. Check with Real Property or your local assessor to determine which local options, if any, are in effect.

**Agriculture** (Mandatory)

The portion of the value of land utilized for agricultural production within an agricultural district which represents an excess above the agricultural value ceiling as determined in accordance with Section 305 of the Agricultural and Markets Law shall not be subject to real property taxation. Such excess amount shall be exempt from taxation.

**Horse Boarding** (Mandatory)

Subject to the approval of the county legislative body, land used in the preceding two years to support a commercial horse boarding operation may qualify for an agricultural assessment. To be eligible the land must consist of at least 10 acres and the commercial horse boarding operation which the land supports must be boarding at least 10 horses regardless of ownership with annual gross receipts of \$10,000 or more in each of the preceding two years generated through fees from the boarding of horses, through production for sale of crops, livestock or livestock products, or a combination of both. Fees from riding lessons, horse training, and other similar activities cannot be included when calculating whether the operation has generated at least \$10,000 in annual gross receipts. Additionally, the statute now explicitly states that operations whose primary on site function is horse racing are not included within the definition of commercial horse boarding operation.

**Labor Camps** (Mandatory)

Certain farm or food labor camps and commissaries, and any other structures used to improve the health, living and working conditions for farm laborers are exempt from taxation, special ad valorem levies, and special assessments. RPTL Section 483-d.

**Farm Building** (Mandatory)

Provides for the exemption on new structures and building essential to the operation of lands actively devoted to agricultural or horticultural use and actually used and occupied to carry out such operation as outlined in the Real Property Tax Law, Section 483.

**Forest Lands** (Mandatory)

Section 480 – A provides for an exemption for eligible tracts of forest land that may be granted an exemption from taxation. “Eligible tract” means a privately owned forest land or tract of forest land which is owned by a municipal corporation and which was first certified as an eligible tract by the department pursuant to this section no later than May 1979 and was found to be eligible for exemption pursuant to this section on the basis of application filed no later than such date and in the case of both privately owned and municipally owned forest is a tract which comprises at least 50 contiguous acres, exclusive of any portion thereof not devoted to the production of forest crops. Land divided by state, county or town roads, energy transmission corridors, and similar facilities, but not limited access highways, will be considered contiguous for the purposes of this section.

**Fisher Forest** (Mandatory)

Replaced by Forest Land Exemption Section 480 – A, effective September 1, 1974. Few parcels still remain as exemptions under this former section of law.

**Business Investment** (Local Option)

Section 485–b of the Real Property Tax Law authorizes a partial exemption from real property taxation for commercial, business, and industrial real property constructed, altered, installed, or improved subsequent to July 1, 1976 where the construction, alteration, installation, or improvement was commenced subsequent to January 1, 1976. The cost of such construction, alteration, installation, or improvement must exceed the sum of \$10,000. Ordinary maintenance and repairs are not included. The exemption continues over a period of ten years with an exemption of 50% of the increase in assessed value the first year, and decreasing 5% each year thereafter. Unless reduced as prescribed below, the exemption applies to charges imposed on upon the real property by or on behalf of a county, city, town, village, or school district for municipal or school district purposes and to special ad valorem levies and service charges. The statute authorizes any county, city, town, village, or school district to act independently on its own behalf to reduce the percentage of exemption otherwise allowed pursuant to this section. The exemption does not apply to costs incurred for ordinary maintenance and repairs, or to property used primarily for residential purposes other than hotels and motels.

**Solar Wind** (Mandatory)

The intent of the legislation providing the real property tax exemption is to encourage the use of alternate energy sources: solar and wind. By providing tax exemptions for these systems, property owners installing them will be assured of no penalty in the form of increased real property assessment based upon their system's value. At the outset, it should be noted that the exemption prohibits any increase in assessed value attributable to the solar or wind energy system. The purchase cost of the system is not the basis for exemption. The possible increased value resulting from installing such a system is the determining factor. The basic definitions are distinct from the guidelines. The definitions identify solar and wind systems that qualify for exemption. The guidelines suggest the interpretation of these definitions for use by the homeowner and assessor.

**Clergy** (Mandatory)

Real property owned by a minister of the gospel, priest, or rabbi of any denomination, an actual resident and inhabitant of this state, who is engaged in the work assigned to him by the church of denomination of which he or she is a member, or who is unable to perform such work due to impaired health or is over seventy years of age, and real property owned by his unremarried surviving spouse while an actual resident and inhabitant of this state, shall be exempt from taxation to the extent of \$1,500 pursuant to Section 460 of the Real Property Tax Law.

**County Tax Sale** (Mandatory)

Real property owned by a municipal corporation acquired by a tax deed, by Referee's deed in tax foreclosure, pursuant to Article 11 of Section 406 of the Real Property Tax Law or pursuant to a deed made in lieu of tax foreclosure shall be deemed to be held by it for public use for a period of three years from the date of the deed and during such period shall be exempt from taxation and special ad valorem levies but shall be liable for taxes to school purposes and special assessments. Any such property from which a municipal corporation is receiving revenue on the date of taxable status, however, shall not be so exempt.

**State – Owned** (Mandatory)

Real property owned by the State of New York or any of its departments or agencies is wholly exempt from taxation pursuant to Real Property Tax Law Sections 402, 404, 490, 532, 534, 536, 542, and 545. This category includes Cultural Resources, Higher Education, Medical Care facilities, State and Local Police, Housing Finance Agencies and subsidiaries, etc.

**Wholly Exempt Property**

Defined under Section 420 – A and Section 420 – B of the Real Property Tax Law. This category includes exemptions on properties owned by municipalities, schools, religious organizations, hospitals, charities, etc.

**Miscellaneous Exemptions**

Municipal Housing Authorities, Temporary Greenhouses, Conservation Easements, Redevelopment Housing, and Condo Exemptions, Volunteer Firefighters and First Time Homebuyers.

## Alternative Veterans Exemption (RPTL458a)

(As of January, 2020)

<b>SWIS</b>	<b>Town</b>	<b>War Veteran 15% Assessed to Max</b>	<b>Combat Zone Veteran 10% Assessed to Max</b>	<b>Disabled Veteran %Assessed=to 1/2 of serv con dis rating</b>
510800	Kingston, City	24,000.00	16,000.00	80,000.00
512000	Denning	12,000.00	8,000.00	40,000.00
512200	Esopus	18,000.00	12,000.00	60,000.00
512400	Gardiner	27,000.00	18,000.00	90,000.00
512600	Hardenburgh	no exemption	no exemption	no exemption
512800	Hurley	21,000.00	14,000.00	70,000.00
513000	Kingston, Town	27,000.00	18,000.00	90,000.00
513200	Lloyd	45,000.00	30,000.00	150,000.00
513400	Marbletown	27,000.00	18,000.00	90,000.00
513600	Marlborough	27,000.00	18,000.00	90,000.00
513800	New Paltz	36,000.00	24,000.00	120,000.00
514000	Olive	27,000.00	18,000.00	90,000.00
514200	Plattekill	24,000.00	16,000.00	80,000.00
514400	Rochester	36,000.00	24,000.00	120,000.00
514600	Rosendale	36,000.00	24,000.00	120,000.00
514800	Saugerties	27,000.00	18,000.00	90,000.00
515000	Shandaken	27,000.00	18,000.00	90,000.00
515200	Shawangunk	12,000.00	8,000.00	40,000.00
515400	Ulster	27,000.00	18,000.00	90,000.00
515600	Wawarsing	12,000.00	8,000.00	40,000.00
515800	Woodstock	27,000.00	18,000.00	90,000.00
510000	Ulster County	45,000.00	30,000.00	150,000.00

### School Districts

<b>District</b>	<b>War Veteran</b>	<b>Combat Zone Veteran</b>	<b>Disabled Veteran</b>
Ellenville	12,000	8,000	40,000
Fallsburgh	12,000	8,000	40,000
Highland	12,000	8,000	40,000
Kingston Cons.	12,000	8,000	40,000
Livingston Manor	12,000	8,000	40,000
Margaretville	no exemption	no exemption	no exemption
Marlboro	27,000	18,000	90,000
New Paltz	12,000	8,000	40,000
Onteora	12,000	8,000	40,000
Pine Bush	12,000	8,000	40,000
Rondout Valley	12,000	8,000	40,000
Saugerties	12,000	8,000	40,000
Tri-Valley	12,000	8,000	40,000
Valley Central	12,000	8,000	40,000
Walkkill	12,000	8,000	40,000

**Cold War Veterans(RPTL 458-b)**

(as of January, 2020)

<b><u>SWIS</u></b>	<b><u>Town</u></b>	<b><u>10% Option</u></b>	<b><u>15% Option</u></b>	<b><u>Disability</u></b>
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus		45,000	
512400	Gardiner		12,000	40,000
512600	Hardenburgh			
512800	Hurley		12,000	40,000
513000	Town of Kingston		12,000	40,000
513200	Lloyd		45,000	150,000
513400	Marbletown			
513600	Marlborough		12,000	40,000
513800	New Paltz			
514000	Olive			
514200	Plattekill		12,000	40,000
514400	Rochester		12,000	40,000
514600	Rosendale		36,000	120,000
514800	Saugerties	8,000		40,000
515000	Shandaken	10,000		50,000
515200	Shawangunk			
515400	Ulster		12,000	40,000
515600	Wawarsing			
515800	Woodstock		12,000	40,000
510000	Ulster County		45,000	150,000

## Aged (Senior Citizen) Exemption

### Maximum Income Allowed For Senior Exemption

(As of January, 2020)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>Sliding Scale</u>	
	510800	Kingston, City*	\$20,000	\$28,399/5%	
	512000	Denning*	\$12,025	\$17,724.99/20%	
	512200	Esopus*	\$16,000	\$21,699.99/20%	
	512400	Gardiner*	\$26,000	\$34,399.99/5%	
	512600	Hardenburgh	\$8,500	none	
	512800	Hurley*	\$15,000	\$20,699.99/20%	
	513000	Kingston, Town*	\$15,000	\$20,699.99/20%	
	513200	Lloyd*	\$29,000	\$37,399.99/5%	
	513400	Marbletown *	\$29,000	\$37,399.99/5%	
	513600	Marlborough*	\$21,000	\$29,399.99/5%	
	513800	New Paltz*	\$21,500	\$29,899.99/5%	
	514000	Olive*	\$24,000	\$32,399.99/5%	
	514200	Plattekill *	\$28,000	\$36,399.99/5%	
	514400	Rochester *	\$29,000	\$37,399.99/5%	
	514600	Rosendale*	\$29,000	\$37,399.99/5%	
	514889	Saugerties*	\$29,000	\$37,399.99/5%	
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%	
	515000	Shandaken*	\$24,000	\$32,399.99/5%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$24,000	\$32,399.99/5%	
	515600	Wawarsing*	\$17,500	\$24,999.99/10%	
	515800	Woodstock *	\$21,500	\$29,899.99/5%	
	510000	Ulster County *	\$29,000	\$37,399.99/5%	

### School Districts

<u>District</u>	<u>Amount 50%</u>		<u>District</u>	<u>Amount 50%</u>	
Ellenville*	\$17,500	\$24,999.99/10%	Onteora *	\$29,000	\$37,399.99/5%
Fallsburgh*	\$17,500	\$23,199.99/20%	Pine Bush*	\$29,000	\$37,399.99/5%
Highland*	\$29,000	\$37,399.99/5%	Rondout Valley*	\$19,500	\$27,899.99/5%
Kingston Cons.*	\$20,000	\$25,699.99/20%	Saugerties*	\$21,500	\$29,899.99/5%
Livingston Manor*	\$17,500	\$23,199.99/20%	Tri - Valley*	\$17,500	\$23,199.99/20%
Margaretville*	\$10,600	\$16,299.99/20%	Valley Central*	\$16,500	\$23,999.99 10%
Marlboro*	\$29,000	\$37,399.99/5%	Wallkill*	\$22,749	\$31,148.99/5%
New Paltz*	\$29,000	\$37,399.99/5%			

**NOTE: \* Indicates Sliding Scale Option**

## Disability Exemption (RPTL459c)

### Maximum Income Allowed

(As of January 2020)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>5%</u>
	510800	Kingston, City	No exemption	
	512000	Denning	No exemption	
	512200	Esopus	No exemption	
	512400	Gardiner	No exemption	
	512600	Hardenburgh	No exemption	
	512800	Hurley*	\$15,000	\$23,399.99
	513000	Kingston, Town	No exemption	
	513200	Lloyd	No exemption	
	513400	Marbletown *	\$29,000	\$37,399.99
	513600	Marlborough	No exemption	
	513800	New Paltz*	\$17,500	\$24,999.99/10%
	514000	Olive	No exemption	
	514200	Plattekill *	\$28,000	\$36,399.99
	514400	Rochester *	\$29,000	\$37,399.99
	514600	Rosendale*	\$29,000	\$37,399.99
	514889	Saugerties	\$29,000	\$37,399.99
	514801	Village of Saugerties*	\$21,500	\$29,899.99
	515000	Shandaken*	\$24,000	\$32,399.99
	515200	Shawangunk	No exemption	
	515400	Ulster*	\$15,000	\$23,399.99
	515600	Wawarsing	No exemption	
	515800	Woodstock *	\$26,000	\$34,399.99
	510000	Ulster County *	\$29,000	\$37,399.99
<b><u>School Districts</u></b>				
<u>District</u>	<u>Amount 50% -5%</u>		<u>District</u>	<u>Amount 50% -5%</u>
Ellenville	No exemption		Onteora *	\$29,000/\$37,399.99
Fallsburgh	No exemption		Pine Bush	No exemption
Highland	No exemption		Rondout Valley	No exemption
Kingston Cons.	No exemption		Saugerties*	\$21,500/\$29,899.99
Livingston Manor	No exemption		Tri - Valley	No exemption
Margaretville	No exemption		Valley Central	No exemption
Marlboro*	\$29,000/\$37,399.99		Wallkill	No exemption
New Paltz*	\$29,000/\$37,399.99			
<b><u>NOTE: * Indicates Sliding Scale Option</u></b>				

**Total Assessed Value of Exemptions and Total Revenue Forgone**

**For 2020 County Taxes**

Town	County Tax Rate	Veterans including Cold War Vets		Paralegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities	
		Exemption Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.572184	117,554	\$ 2,889	0	\$ -	139,558	\$ 3,429	0	\$ -	0	\$ -
Esopus	4.192671	13,804,837	\$ 57,879	254,140	\$ 1,066	5,868,006	\$ 24,603	0	\$ -	175,716	\$ 737
Gardiner	3.963535	10,783,340	\$ 42,740	0	\$ -	7,732,838	\$ 30,649	283,467	\$ 1,124	177,563	\$ 704
Hardenburgh	6.762078	187,957	\$ 1,271	0	\$ -	61,500	\$ 416	0	\$ -	48,525	\$ 328
Hurley	3.985823	14,791,491	\$ 58,956	0	\$ -	13,914,064	\$ 55,459	0	\$ -	856,008	\$ 3,412
Kingston, Town	4.577211	1,105,925	\$ 5,062	0	\$ -	1,171,001	\$ 5,360	0	\$ -	0	\$ -
Kingston, City	3.963832	20,222,939	\$ 80,160	0	\$ -	19,023,583	\$ 75,406	0	\$ -	1,071,643	\$ 4,248
Lloyd	3.978688	17,258,131	\$ 68,665	0	\$ -	11,011,661	\$ 43,812	0	\$ -	861,605	\$ 3,428
Marbletown	3.966419	12,148,787	\$ 48,187	310,000	\$ 1,230	14,462,090	\$ 57,363	355,000	\$ 1,408	695,250	\$ 2,758
Marlborough	4.224214	18,306,613	\$ 77,331	0	\$ -	8,470,032	\$ 35,779	0	\$ -	603,438	\$ 2,549
New Paltz	4.168764	13,257,054	\$ 55,266	367,000	\$ 1,530	7,123,297	\$ 29,695	0	\$ -	575,728	\$ 2,400
Olive	3.943168	8,738,124	\$ 34,456	0	\$ -	17,702,215	\$ 69,803	0	\$ -	1,053,938	\$ 4,156
Plattekill	4.179639	16,318,518	\$ 68,206	0	\$ -	10,704,259	\$ 44,740	0	\$ -	936,000	\$ 3,912
Rochester	3.961824	10,400,712	\$ 41,206	0	\$ -	16,394,197	\$ 64,951	14,100	\$ 56	565,625	\$ 2,241
Rosendale	3.984008	9,100,369	\$ 36,256	0	\$ -	9,333,458	\$ 37,185	0	\$ -	440,000	\$ 1,753
Saugerties	3.997181	37,932,334	\$ 151,622	0	\$ -	30,395,065	\$ 121,495	0	\$ -	2,960,337	\$ 11,833
Shandaken	15.458429	1,173,336	\$ 18,138	0	\$ -	1,888,398	\$ 29,192	0	\$ -	95,913	\$ 1,483
Shawangunk	20.746045	5,127,715	\$ 106,380	0	\$ -	2,446,323	\$ 50,752	0	\$ -	161,200	\$ 3,344
Ulster	5.431729	12,442,587	\$ 67,585	0	\$ -	8,373,237	\$ 45,481	0	\$ -	510,588	\$ 2,773
Wawarsing	3.945936	9,065,587	\$ 35,772	0	\$ -	11,131,412	\$ 43,924	0	\$ -	687,105	\$ 2,711
Woodstock	4.276777	10,700,593	\$ 45,764	0	\$ -	20,307,307	\$ 86,850	30,000	\$ 128	1,307,759	\$ 5,593
Totals:		242,984,503	\$ 1,103,790	931,140	\$ 3,825	217,653,501	\$ 956,342	682,567	\$ 2,716	13,783,941	\$ 60,363

**Exemption values represent the exempt portion of assessed value**

**Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners**

**Total Assessed Value of Exemptions and Total Revenue Forgone**

**For 2020 County Taxes**

Town	County Tax Rate	Agricultural		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		including Horse Boarding									
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.572184	0	\$ -	0	\$ -	0	\$ -	1,401,942	\$ 34,449	0	\$ -
Esopus	4.192671	4,684,805	\$ 19,642	72,857	\$ 305	265,000	\$ 1,111	2,937,586	\$ 12,316	0	\$ -
Gardiner	3.963535	14,554,938	\$ 57,689	59,000	\$ 234	224,410	\$ 889	529,052	\$ 2,097	148,680	\$ 589
Hardenburgh	6.762078	1,307,627	\$ 8,842	0	\$ -	0	\$ -	1,838,059	\$ 12,429	353,247	\$ 2,389
Hurley	3.985823	2,520,503	\$ 10,046	22,000	\$ 88	7,250	\$ 29	830,445	\$ 3,310	0	\$ -
Kingston, Town	4.577211	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	3.963832	145,390	\$ 576	0	\$ -	0	\$ -	324,589	\$ 1,287	0	\$ -
Lloyd	3.978688	8,639,994	\$ 34,376	915,100	\$ 3,641	58,200	\$ 232	222,680	\$ 886	0	\$ -
Marbletown	3.966419	11,217,634	\$ 44,494	156,000	\$ 619	305,000	\$ 1,210	116,480	\$ 462	0	\$ -
Marlborough	4.224214	15,967,739	\$ 67,451	1,715,800	\$ 7,248	2,926,120	\$ 12,361	987,040	\$ 4,169	0	\$ -
New Paltz	4.168764	7,291,129	\$ 30,395	127,200	\$ 530	200,000	\$ 834	274,864	\$ 1,146	0	\$ -
Olive	3.943168	1,449,188	\$ 5,714	0	\$ -	0	\$ -	2,063,412	\$ 8,136	0	\$ -
Plattekill	4.179639	7,805,884	\$ 32,626	760,000	\$ 3,177	632,649	\$ 2,644	115,924	\$ 485	0	\$ -
Rochester	3.961824	12,717,596	\$ 50,385	0	\$ -	800,000	\$ 3,169	2,134,306	\$ 8,456	0	\$ -
Rosendale	3.984008	1,662,921	\$ 6,625	0	\$ -	0	\$ -	879,111	\$ 3,502	0	\$ -
Saugerties	3.997181	7,823,554	\$ 31,272	0	\$ -	544,500	\$ 2,176	1,276,996	\$ 5,104	1,922	\$ 8
Shandaken	15.458429	101,101	\$ 1,563	0	\$ -	2,700	\$ 42	2,062,542	\$ 31,884	18,800	\$ 291
Shawangunk	20.746045	6,666,595	\$ 138,305	0	\$ -	55,000	\$ 1,141	607,443	\$ 12,602	0	\$ -
Ulster	5.431729	1,593,038	\$ 8,653	0	\$ -	1,000	\$ 5	180,101	\$ 978	0	\$ -
Wawarsing	3.945936	1,328,192	\$ 5,241	0	\$ -	32,719	\$ 129	1,325,890	\$ 5,232	0	\$ -
Woodstock	4.276777	919,850	\$ 3,934	0	\$ -	95,000	\$ 406	2,307,376	\$ 9,868	1,356,705	\$ 5,802
<b>Totals:</b>		<b>108,397,678</b>	<b>\$ 557,830</b>	<b>3,827,957</b>	<b>\$ 15,841</b>	<b>6,149,548</b>	<b>\$ 26,379</b>	<b>22,415,838</b>	<b>\$ 158,798</b>	<b>1,879,354</b>	<b>\$ 9,079</b>
<b>Exemption values represent the exempt portion of assessed value</b>											
<b>Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners</b>											

**Total Assessed Value of Exemptions and Total Revenue Forgone**

**For 2020 County Taxes**

Town	County Tax Rate	Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.572184	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.192671	20,000	\$ 84	546,140	\$ 2,290	4,500	\$ 19	27,744	\$ 116	1,173,100	\$ 4,918
Gardiner	3.963535	311,846	\$ 1,236	0	\$ -	0	\$ -	0	\$ -	713,300	\$ 2,827
Hardenburgh	6.762078	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	3.985823	0	\$ -	0	\$ -	1,500	\$ 6	0	\$ -	410,000	\$ 1,634
Kingston, Town	4.577211	5,750	\$ 26	1,438,500	\$ 6,584	0	\$ -	0	\$ -	0	\$ -
Kingston, City	3.963832	1,439,375	\$ 5,705	1,539,200	\$ 6,101	7,500	\$ 30	0	\$ -	9,981,000	\$ 39,563
Lloyd	3.978688	1,936,835	\$ 7,706	41,600	\$ 166	6,000	\$ 24	0	\$ -	17,445,656	\$ 69,411
Marbletown	3.966419	0	\$ -	625,000	\$ 2,479	3,000	\$ 12	140,000	\$ 555	387,500	\$ 1,537
Marlborough	4.224214	1,081,171	\$ 4,567	310,000	\$ 1,310	1,500	\$ 6	238,400	\$ 1,007	0	\$ -
New Paltz	4.168764	2,136,815	\$ 8,908	1,330,751	\$ 5,548	4,500	\$ 19	0	\$ -	407,496,000	\$ 1,698,755
Olive	3.943168	0	\$ -	0	\$ -	1,500	\$ 6	200	\$ 1	0	\$ -
Plattekill	4.179639	483,150	\$ 2,019	0	\$ -	0	\$ -	76,500	\$ 320	96,800	\$ 405
Rochester	3.961824	0	\$ -	0	\$ -	6,000	\$ 24	0	\$ -	111,200	\$ 441
Rosendale	3.984008	177,000	\$ 705	421,000	\$ 1,677	1,500	\$ 6	300	\$ 1	242,000	\$ 964
Saugerties	3.997181	593,500	\$ 2,372	0	\$ -	10,500	\$ 42	0	\$ -	9,356,500	\$ 37,400
Shandaken	15.458429	0	\$ -	0	\$ -	0	\$ -	0	\$ -	709,800	\$ 10,972
Shawangunk	20.746045	74,965	\$ 1,555	0	\$ -	1,500	\$ 31	0	\$ -	1,909,772	\$ 39,620
Ulster	5.431729	9,943,410	\$ 54,010	0	\$ -	4,500	\$ 24	2,051,880	\$ 11,145	250,400	\$ 1,360
Wawarsing	3.945936	3,122,307	\$ 12,320	0	\$ -	3,000	\$ 12	0	\$ -	14,584,900	\$ 57,551
Woodstock	4.276777	883,114	\$ 3,777	65,000	\$ 278	0	\$ -	0	\$ -	2,064,800	\$ 8,831
<b>Totals:</b>		<b>22,209,238</b>	<b>\$ 104,992</b>	<b>6,317,191</b>	<b>\$ 26,432</b>	<b>57,000</b>	<b>\$ 260</b>	<b>2,535,024</b>	<b>\$ 13,146</b>	<b>466,932,728</b>	<b>\$ 1,976,189</b>

**Exemption values represent the exempt portion of assessed value**

**Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners**

**Total Assessed Value of Exemptions and Total Revenue Forgone**

**For 2020 County Taxes**

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue	Value	Revenue	Value	Revenue
			Foregone		Foregone		Foregone
Denning	24.572184	3,633,885	\$ 89,292	0	\$ -	5,292,939	\$ 130,059
Esopus	4.192671	211,402,954	\$ 886,343	21,901,617	\$ 91,826	263,139,002	\$ 1,103,255
Gardiner	3.963535	17,945,700	\$ 71,128	0	\$ -	53,464,134	\$ 211,907
Hardenburgh	6.762078	5,597,800	\$ 37,853	0	\$ -	9,394,715	\$ 63,528
Hurley	3.985823	15,426,979	\$ 61,489	90,000	\$ 359	48,870,240	\$ 194,788
Kingston, Town	4.577211	4,107,800	\$ 18,802	0	\$ -	7,828,976	\$ 35,835
Kingston, City	3.963832	469,881,695	\$ 1,862,532	34,616,100	\$ 137,212	558,253,014	\$ 2,212,821
Lloyd	3.978688	54,805,500	\$ 218,054	0	\$ -	113,202,962	\$ 450,399
Marbletown	3.966419	55,708,684	\$ 220,964	353,000	\$ 1,400	96,983,425	\$ 384,677
Marlborough	4.224214	40,648,700	\$ 171,709	0	\$ -	91,256,553	\$ 385,487
New Paltz	4.168764	143,981,305	\$ 600,224	3,000	\$ 13	584,168,643	\$ 2,435,261
Olive	3.943168	23,052,574	\$ 90,900	0	\$ -	54,061,151	\$ 213,172
Plattekill	4.179639	18,602,800	\$ 77,753	0	\$ -	56,532,484	\$ 236,285
Rochester	3.961824	38,004,800	\$ 150,568	0	\$ -	81,148,536	\$ 321,496
Rosendale	3.984008	28,681,400	\$ 114,267	21,000	\$ 84	50,960,059	\$ 203,025
Saugerties	3.997181	130,648,805	\$ 522,227	0	\$ -	221,544,013	\$ 885,552
Shandaken	15.458429	6,654,267	\$ 102,865	0	\$ -	12,706,857	\$ 196,428
Shawangunk	20.746045	43,517,070	\$ 902,807	0	\$ -	60,567,583	\$ 1,256,538
Ulster	5.431729	170,152,955	\$ 924,225	17,670,000	\$ 95,979	223,173,696	\$ 1,212,219
Wawarsing	3.945936	137,941,753	\$ 544,309	0	\$ -	179,222,865	\$ 707,202
Woodstock	4.276777	58,935,670	\$ 252,055	1,319,168	\$ 5,642	100,292,342	\$ 428,928
	Totals:	1,679,333,096	\$ 7,920,367	75,973,885	\$ 332,514	2,872,064,189	\$ 13,268,863

**Exemption values represent the exempt portion of assessed value**

**Revenue Forgone is the dollar value of the impact of county property tax exemptions**

### Exemption Comparison by Year

	Veterans	Paraplegics	Aged	Grandparents Living Quarters	Physical Disability	Agricultural	Labor Camps	Farm Building	Forest land	Fisher Forest
Year	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone
2002	753,275	2,574	349,972		14,935	321,716		19,032	70,802	5,121
2003	752,615	2,887	377,130		19,897	332,973	7,520	20,332	70,566	6,320
2004	733,274	2,940	401,443		24,085	359,206	8,373	37,867	75,398	6,744
2005	1,119,802	3,263	561,050		32,396	475,188	8,233	43,541	112,236	8,808
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
2013	1,279,204	4,110	1,256,798	2,746	81,192	546,345	15,508	57,682	146,417	9,446
2014	1,233,281	4,085	1,097,910	2,747	75,880	543,995	15,445	55,979	152,204	9,466
2015	1,166,772	4,017	1,077,850	3,446	71,575	549,847	15,736	54,141	158,825	9,355
2016	1,151,036	3,999	1,082,757	3,903	68,099	554,276	15,621	48,820	166,443	9,278
2017	1,172,209	3,953	1,024,610	3,864	63,127	552,515	15,252	27,496	166,033	9,186
2018	1,139,692	3,862	985,517	3,108	58,973	555,539	16,032	22,320	160,953	9,221
<b>2019</b>	<b>1,103,790</b>	<b>3,825</b>	<b>956,342</b>	<b>2,716</b>	<b>60,363</b>	<b>557,830</b>	<b>15,841</b>	<b>26,379</b>	<b>158,798</b>	<b>9,079</b>
Revenue forgone represents the dollar amount of taxes exempted.										
These amounts are distributed to non-exempt properties through the tax rate process.										

## Exemption Comparison by Year

	Business	Solar		County	State	Wholly Exempt		Total
	Investment	Wind	Clergy	Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2002	145,094	325	1,989	7,621	813,850	5,145,074		7,651,380
2003	146,988	342	1,558	4,070	936,278	5,351,601		8,031,076
2004	121,126	327	2,025	4,573	910,309	5,809,524		8,497,214
2005	110,297	330	1,281	4,769	1,106,981	5,754,502		9,342,677
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	247,675	13,737,896
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	252,485	13,599,513
2015	70,806	9,646	369	5,449	2,022,042	7,712,357	241,993	13,174,226
2016	68,185	13,060	339	3,168	2,037,101	7,624,241	279,701	13,130,027
2017	95,161	14,938	315	5,907	2,017,196	7,643,114	313,181	13,128,057
2018	96,010	17,203	305	13,666	1,964,577	7,721,058	320,333	13,088,369
<b>2019</b>	<b>104,992</b>	<b>26,432</b>	<b>260</b>	<b>13,146</b>	<b>1,976,189</b>	<b>7,920,367</b>	<b>332,514</b>	<b>13,268,863</b>

Revenue forgone represents the dollar amount of taxes exempted.

These amounts are distributed to non-exempt properties through the tax rate process.