

ULSTER COUNTY

2016 Real Property Data Report

Ulster County Department of Finance

Division of Real Property Tax Service

Thomas H. Jackson, Jr. CCD, Director of Real Property

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



**Report Data Based On 2016 Assessment Roll
and includes
2016-17 School Tax Rates and
2017 County, Town and Special District Tax Rates**

Presented To:

Michael P. Hein, 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.

2016 Real Property Data Report

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

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Burton Gulnick, Jr.
Commissioner of Finance



Thomas Jackson
Director of Real Property Tax Service
Deputy Commissioner of Finance

February 10, 2017

Honorable Michael P. Hein, Ulster County Executive

Honorable Kenneth J. Ronk, Jr., Chairman Ulster County Legislature

Nonie Manion, Executive Deputy 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 2016 Real Property Data Report.

Respectfully,

Thomas H. Jackson, Jr. CCD
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

Ulster County

2016 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

Thomas H. Jackson, Jr. CCD, Director of Real Property
Margaret Dugan, Real Property Information System Specialist
Tracey Williams, Real Property Tax Service Specialist
William Peetoom, Senior Tax Map Specialist
Mark Kluberdanz., 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 2016, the services provided pursuant to this statute included:

- Processing a total of 5,375 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 294 tax map revisions were processed in 2016 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 96 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 Ulster County Industrial Agency (UCIDA) project Payments in Lieu of Tax (PILOT) amounts.

Special projects during 2016 included:

- Provided members of the Ulster County and Dutchess County Assessors Associations with training sessions that qualified for state approved continuing education credits.
- Received a positive audit report from the Office of the New York State Comptroller that concluded with the statement “We commend county officials for designing and implementing effective controls over property tax exemptions.”
- Assisted the County Attorney and Planning Department in researching deeds and maps along the Catskill Mountain Railroad corridor.
- Presented information on Tax Implications for Large-Scale Solar Leases at the Scaling Up Solar Workshop and Public Forum sponsored by the Cornell Cooperative Extension.

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: 86,400
- Total tax map sheets: 826
- 2016 tax map revisions processed: 294
- 2016 survey & subdivision map certifications: 243
- Total 2016 property transfers: 5,375
- Total 2016 applications for correction of errors & refunds: 96

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.

SWIS	Towns / City	2011	2012	2013	2014	2015	2016
510800	Kingston, City	404	385	432	487	568	625
512000	Denning	27	30	33	36	40	30
512200	Esopus	186	194	224	198	222	237
512400	Gardiner	150	147	154	145	151	154
512600	Hardenburgh	20	21	19	23	20	21
512800	Hurley	160	186	198	214	203	228
513000	Kingston, Town	16	27	26	16	31	29
513200	Lloyd	156	198	209	232	242	271
513400	Marbletown	175	194	202	167	209	211
513600	Marlborough	148	186	180	171	197	259
513800	New Paltz	192	256	244	244	264	271
514000	Olive	128	131	157	144	159	167
514200	Plattekill	142	163	139	174	202	214
514400	Rochester	181	218	237	220	260	299
514600	Rosendale	118	116	149	145	168	184
514800	Saugerties	428	448	510	485	547	628
515000	Shandaken	160	152	158	174	167	201
515200	Shawangunk	219	208	245	219	238	279
515400	Ulster	232	243	304	259	267	321
515600	Wawarsing	316	328	376	330	363	422
515800	Woodstock	224	237	260	250	271	324
510000	County Total	3,782	4,068	4,456	4,333	4,789	5,375

Ulster County Real Property Tax Service

Fee Schedule

Tax Map Copies	Fee
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.

Five Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are: Michael Sommer, Towns of Denning, Hardenburgh and Wawarsing; Cindy Hilbert, Town of Marlborough; Michael Dunham, Towns of Marbletown, Rochester and Rosendale; James Maloney, Towns of Kingston and Ulster, 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	Michael Sommer, IAO, 51 Rider Hollow Rd., Arkville, NY 12406	(845) 586-2320
Hurley	Kathy Steinhilber, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	James Maloney, IAO, 906 Sawkill Rd. Kingston, New York 12401	(845) 706-5909
Lloyd	Jennifer Mund, 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	William Cook, 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	James Maloney, IAO, 584 E. Chester St. Bypass, Kingston, NY	(845) 331-1317
Wawarsing	Michael Sommer, IAO, 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 1st of the preceding year

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Reassessment Activity in Ulster County 2006 through 2017

SWIS	City / Town	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
510800	City of Kingston	D	D	R	AR	CR	PRO						
512000	Denning												
512200	Esopus			U	AR	CR	PRO	PRO	PRO	PRO	PRO		
512400	Gardiner												PRO
512600	Hardenburgh												
512800	Hurley	U								PRO			
513000	Town of Kingston												
513200	Lloyd	U				U	PRO						
513400	Marbletown							PRO			PRO	PRO	PRO
513600	Marlborough			U	AR	CR	PRO	PRO	PRO	PRO	PRO	PRO	
513800	New Paltz		U			U	PRO	PRO	PRO	PRO	PRO		
514000	Olive	R					PRO	PRO					
514200	Plattekill						U	PRO		PRO			
514400	Rochester	U					U	PRO					
514600	Rosendale				U	CR	PRO	PRO	PRO	CR	CR	CR	PRO
514800	Saugerties					U	PRO						
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing							D	D	D	R		
515800	Woodstock									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>2015 Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>2017 Executive Recommendation</u>	<u>2017 Adopted Budget</u>
1300 - Regular Pay	290,549	305,040	305,040	305,564	305,564
1420 - Contractual Pays	3,500	4,500	4,500	4,500	4,500
4000 - Supplies	2,011	3,600	3,600	3,750	3,750
4300 - Professional Services	23,430	45,000	45,000	35,500	35,500
4580 - Conference Expenses	1,660	1,500	1,500	1,500	1,500
4590 - Travel	568	1,000	1,000	750	750
4600 - Misc Contractual Expense	180	480	480	480	480
8000 - Retirement	51,019	52,776	52,776	49,662	49,662
8010 - Social Security/FICA	21,579	23,680	23,680	23,720	23,720
8020 - Health Insurance	56,907	71,419	71,419	88,029	88,029
 Division Total	 451,403	 508,995	 508,995	 513,455	 513,455

REVENUES

<u>Account</u>	<u>2015 Actual</u>	<u>2016 Adopted Budget</u>	<u>2016 Amended Budget</u>	<u>2017 Executive Recommendation</u>	<u>2017 Adopted Budget</u>
3270 - Sale of Property	4,842	7,000	7,000	6,000	6,000
3300 - State Aid	1,650	-	-	-	-
3600 - Intra-fund Revenues	-	8,500	8,500	8,500	8,500
Division Total	6,493	15,500	15,500	14,500	14,500
Department Expense Total	451,403	508,995	508,995	513,455	513,455
Department Revenue Total	6,493	15,500	15,500	14,500	14,500

Largest Taxpayers

For the 2016 Assessment Roll

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

<u>Name</u>	<u>Equalized Taxable Value</u>
1. New York City Bureau of Water	1,212,861,429
2. New York State	347,874,503
3. Central Hudson Gas & Electric	344,068,380
4. PCK Development Co LLC (Hudson Valley Mall)	89,693,252
5. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	51,988,393
6. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	48,094,479
7. Verizon New York Inc.	42,279,015
8. Smiley Brothers Inc (Hotel Resort Complex)	30,060,000
9. CSX Transportation Inc (Railroad)	21,990,526
10. Criterion Atlantic (Warehouse – Iron Mountain)	17,029,800

2016 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	15.12	17.00
Town	Esopus	100.00	100.00
Town	Gardiner	93.00	93.00
Town	Hardenburgh	56.64	62.00
Town	Hurley	93.55	100.00
Town	Kingston	88.30	92.75
Town	Lloyd	100.00	100.00
Town	Marbletown	100.00	100.00
Town	Marlborough	100.00	100.00
Town/Village	New Paltz	100.00	100.00
Town	Olive	100.00	100.00
Town	Plattekill	100.00	100.00
Town	Rochester	100.00	100.00
Town	Rosendale	100.00	100.00
Town	Saugerties	100.00	100.00
Town/Village	Shandaken	20.14	25.50
Town	Shawangunk	22.50	22.50
Town	Ulster	75.99	81.50
Town	Wawarsing	100.00	110.78
Village	Ellenville	101.43	108.41
Town	Woodstock	100.00	100.00

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 2016 Assessment Role, the 2016-17 School Tax Bill and the 2017 County and Town Tax Bills

**New York State Owned Land in Ulster County
2016 Assessment Roll**

Ulster County Total Acreage (according to U.S Census Bureau)

	Square Miles	Acres
Land	1,124.2	719,488
Water	36.5	23,360
Total	1,160.7	742,848

Total Acreage of NYS Owned Land	185,917	25.0%
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SWIS	Town/City	Total Taxable Parcels	State Owned Parcels	State Owned Acreage
510800	Kingston, City	8,251	0	0.00
512000	Denning	1,129	300	42,161.65
512200	Esopus	4,207	11	698.01
512400	Gardiner	2,915	32	2,884.58
512600	Hardenburgh	768	189	27,627.96
512800	Hurley	3,455	25	932.55
513000	Kingston, Town	651	55	1,665.25
513200	Lloyd	4,279	0	0.00
513400	Marbletown	3,733	4	17.25
513600	Marlborough	3,755	1	38.00
513800	New Paltz	4,098	0	0.00
514000	Olive	3,095	36	8,172.55
514200	Plattekill	3,870	27	302.15
514400	Rochester	4,732	62	14,803.35
514600	Rosendale	2,707	5	5.30
514800	Saugerties	9,288	13	1,386.43
515000	Shandaken	3,376	219	55,706.80
515200	Shawangunk	4,553	26	2,222.28
515400	Ulster	5,244	5	61.50
515600	Wawarsing	6,088	41	19,481.49
515800	Woodstock	4,668	81	7,749.87
510000	County Total	84,862	1,132	185,916.97

**New York City Owned Land in Ulster County
2016 Assessment Roll**

Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NY City Owned Land			36,872	5.0%
SWIS	Town/City	Total Taxable Parcels	NY City Owned Parcels	NY City Owned Acreage
510800	Kingston, City	8,251	3	7.62
512000	Denning	1,129	66	2,702.93
512200	Esopus	4,207	0	0.00
512400	Gardiner	2,915	1	143.20
512600	Hardenburgh	768	15	915.34
512800	Hurley	3,455	26	6,579.30
513000	Kingston, Town	651	1	5.90
513200	Lloyd	4,279	0	0.00
513400	Marbletown	3,733	11	776.06
513600	Marlborough	3,755	0	0.00
513800	New Paltz	4,098	0	0.00
514000	Olive	3,095	130	11,238.16
514200	Plattekill	3,870	2	7.82
514400	Rochester	4,732	2	16.60
514600	Rosendale	2,707	0	0.00
514800	Saugerties	9,288	0	0.00
515000	Shandaken	3,376	69	3,057.58
515200	Shawangunk	4,553	2	201.80
515400	Ulster	5,244	0	0.00
515600	Wawarsing	6,088	71	6,118.92
515800	Woodstock	4,668	100	5,100.36
County Total		84,862	499	36,871.59

Tax Rates

For the 2016 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 2016 Municipal Assessment Rolls
- The 2016-17 School District Tax Levies (9/01/16 tax bills)
- The 2017 County, Town and Special District Tax levies (1/01/17 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			
2010	7.08	3.73	Homestead		10.81
	13.52	3.73	Non-homestead		17.25
2011	7.30	3.91	Homestead		11.21
	14.11	3.91	Non-homestead		18.02
2012	8.54	4.24	Homestead		12.78
	15.77	4.24	Non-homestead		20.01
2013	9.10	4.31	Homestead *		13.41
	16.51	4.31	Non-homestead		20.82
2014	9.88	4.45	Homestead *		14.33
	17.69	4.45	Non-homestead		22.14
2015	9.08	4.41	Homestead *		13.49
	16.98	4.41	Non-homestead		21.39
2016	10.16	4.36	Homestead *		14.52
	18.31	4.36	Non-homestead		22.67
2017	10.10	4.33	Homestead *		14.43
	18.13	4.33	Non-homestead		22.46

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

Village Tax Rates *

	2010	2011	2012	2013	2014	2015	2016
ELLENVILLE*	265.49	283.86	295.99	304.30	310.39	310.51	23.05
NEW PALTZ	4.86	4.85	4.85	4.91	4.90	4.95	4.95
SAUGERTIES	8.14	6.76	6.76	6.32	6.32	6.36	6.36

* Village tax rates are applied to the Village Assessment Rolls

2017 Ulster County Tax Rates (Based on 2016 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
Municipalities												
							Net County Tax Levy for Apportionment:		76,804,329.23			
Denning	27,310,146	160,647,918		88,116	27,398,262	17.00%	161,166,247	0.89460330%	687,094.06		687,094.06	25.158930
Esopus	789,971,903	789,971,903	6,000	13,795,286	803,773,189	100.00%	803,773,189	4.46159270%	3,426,696.35		3,426,696.35	4.337745
Gardiner	734,399,007	789,676,352		8,334,317	742,733,324	93.00%	798,637,983	4.43308814%	3,404,803.61		3,404,803.61	4.636177
Hardenburgh	104,318,349	168,255,402		151,594	104,469,943	62.00%	168,499,908	0.93531107%	718,359.39		718,359.39	6.886223
Hurley	803,934,536	803,934,536	1,500	14,771,959	818,707,995	100.00%	818,707,995	4.54449298%	3,490,367.35		3,490,367.35	4.341606
Kingston (Town)	76,759,576	82,759,651		1,249,930	78,009,506	92.75%	84,107,284	0.46686360%	358,571.46		358,571.46	4.671358
Kingston (City)	1,382,417,451	1,382,417,451	13,500	20,449,364	1,402,880,315	100.00%	1,402,880,315	7.78712285%	5,980,847.47	1.23	5,980,848.70	4.326370
Lloyd	1,014,209,926	1,014,209,926	4,500	16,512,996	1,030,727,422	100.00%	1,030,727,422	5.72137265%	4,394,261.89		4,394,261.89	4.332695
Marbletown	919,597,182	919,597,182	4,500	11,839,100	931,440,782	100.00%	931,440,782	5.17025132%	3,970,976.85		3,970,976.85	4.318170
Marlborough	716,134,207	716,134,207		18,115,627	734,249,834	100.00%	734,249,834	4.07568172%	3,130,300.01		3,130,300.01	4.371108
New Paltz	1,137,545,286	1,137,545,286	4,500	14,015,836	1,151,565,622	100.00%	1,151,565,622	6.39212260%	4,909,426.89		4,909,426.89	4.315808
Olive	1,200,958,366	1,200,958,366	3,000	9,236,746	1,210,198,112	100.00%	1,210,198,112	6.71758045%	5,159,392.61		5,159,392.61	4.296063
Plattekill	642,742,761	642,742,761	1,500	16,422,733	659,166,994	100.00%	659,166,994	3.65891110%	2,810,202.13		2,810,202.13	4.372203
Rochester	768,918,006	768,918,006	4,500	10,119,643	779,042,149	100.00%	779,042,149	4.32431538%	3,321,261.42		3,321,261.42	4.319396
Rosendale	472,993,618	472,993,618	1,500	9,132,274	482,127,392	100.00%	482,127,392	2.67619781%	2,055,435.78		2,055,435.78	4.345589
Saugerties	1,660,121,874	1,660,121,874	10,500	36,348,215	1,696,480,589	100.00%	1,696,480,589	9.41684235%	7,232,542.60		7,232,542.60	4.356634
Shandaken	165,781,840	650,124,863		1,242,187	167,024,027	25.50%	654,996,184	3.63575973%	2,792,420.87		2,792,420.87	16.843949
Shawangunk	180,134,450	800,597,556	3,000	5,278,268	185,415,718	22.50%	824,069,858	4.57425566%	3,513,226.38		3,513,226.38	19.503356
Ulster	1,008,695,494	1,237,663,183	3,000	13,258,085	1,021,956,579	81.50%	1,253,934,453	6.96035259%	5,345,852.12		5,345,852.12	5.299768
Wawarsing	1,139,889,246	1,028,966,642	3,000	9,002,025	1,148,894,271	110.78%	1,037,095,388	5.75672002%	4,421,410.20		4,421,410.20	3.878807
Woodstock	1,321,677,885	1,321,677,885	3,000	10,838,379	1,332,519,264	100.00%	1,332,519,264	7.39656199%	5,680,879.82		5,680,879.82	4.298233
Totals	16,268,511,109	17,749,914,568	67,500	240,202,680	16,508,781,289		18,015,386,964	100.000000%	76,804,329.26	1.23	76,804,330.49	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
							County Budget Amount to be Raised by Taxes		76,893,016.00			
							County Relieves		(88,686.77)			
							Net County Tax Levy for Apportionment		76,804,329.23			

Source: Ulster County Real Property Tax Service Agency

2017 Town Tax Rates (Based on 2016 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	(column 6 divided		(column 8 divided
Municipalities	(unequalized)					2, 3 & 4, minus 5)	by column 1 X 1,000)		by column 1 X 1,000)
Denning	27,457,927	165,819.00	0.06		563.73	165,255.33	6.018493	\$ 734,943.00	26.766150
Esopus	798,649,734	1,196,158.00	11,828.33		1,686.74	1,206,299.59	1.510424	\$ 1,646,333.00	2.061396
Gardiner	737,036,800	544,337.00	(0.56)	229,230.00	2,908.56	770,657.88	1.045617	\$ 1,240,544.00	1.683151
Hardenburgh	104,556,043	272,160.00	(0.02)		-	272,159.98	2.603006	\$ 570,225.00	5.453774
Hurley	817,093,504	857,955.00	(0.53)		2,375.32	855,579.15	1.047101	\$ 1,507,200.00	1.844587
Kingston (Town)	77,562,778	347,733.00	588.16		747.13	347,574.03	4.481196	\$ 246,665.00	3.180198
Kingston (City)	1,392,117,447		-						
Lloyd	1,014,986,465	3,062,934.00	96.60		3,180.46	3,059,850.14	3.014671	\$ 1,578,508.00	1.555201
Marbletown	921,930,267	722,590.00	763.23		1,748.11	721,605.12	0.782711	\$ 1,322,450.00	1.434436
Marlborough	723,194,974	3,459,524.00	3,095.27		5,973.93	3,456,645.34	4.779687	\$ 2,290,751.00	3.167543
New Paltz									
Town rate within village	1,140,736,075	6,006,787.00	2,719.59	466,000.00	7,008.88	6,468,497.71	5.670459	\$ 189,773.00	0.166360
+ additional town rate	838,856,219	123,866.00				123,866.00	0.147661	\$ 1,740,195.00	2.074485
Town rate outside village							5.818120		2.240845
Olive	1,207,814,441	1,760,969.00	1,046.40	133,142.00	1,030.96	1,894,126.44	1.568226	\$ 1,734,418.00	1.435997
Plattekill	646,530,559	1,212,227.00	661.66		956.19	1,211,932.47	1.874517	\$ 1,269,571.00	1.963667
Rochester	770,032,319	668,704.00	1,840.09		1,235.61	669,308.48	0.869195	\$ 1,098,239.00	1.426225
Rosendale	472,993,618	1,744,302.00	(1.96)		3,594.94	1,740,705.10	3.680187	\$ 1,052,467.00	2.225119
Saugerties									
Town rate within village	1,673,110,328	6,706,099.00	6,907.49		6,254.15	6,706,752.34	4.008554	\$ -	0.000000
+ additional town rate	1,398,485,246	255,611.00				255,611.00	0.182777	\$ 2,885,504.00	2.063307
Town rate outside village							4.191331		2.063307
Shandaken	166,308,333	1,965,788.00	453.47		3,894.84	1,962,346.63	11.799449	\$ 1,543,749.00	9.282451
Shawangunk	184,899,266	1,483,049.00	804.32		1,003.79	1,482,849.53	8.019770	\$ 1,653,017.00	8.940095
Ulster	1,017,705,123	5,733,809.00	1.80		2,767.46	5,731,043.34	5.631340	\$ 2,684,694.00	2.637988
Wawarsing									
Town rate within village	1,156,629,597	2,803,722.00	16,759.43		4,516.52	2,815,964.91	2.434630	\$ -	0.000000
+ additional town rate	1,008,529,380	80,374.00				80,374.00	0.079694	\$ 3,269,980.00	3.242325
Town rate outside village							2.514324		3.242325
Woodstock	1,326,920,112	3,721,273.00	8.46		10,506.57	3,710,774.89	2.796532	\$ 1,869,693.00	1.409047
Totals	16,378,265,710	44,895,790.00	47,571.29	828,372.00	61,953.89	45,709,779.40		\$ 32,128,919.00	

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

2017 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
20 DENNING									
Claryville Fire	FD011 (EQ DIST)	142,957.00	Denning (Ulster Co.)	19,077,660.00	17.00%	112,221,529	89.757890%	128,315.19	6.725940
			Neversink (Sullivan Co.)	486,605.00	3.80%	12,805,395	10.242110%	14,641.81	30.089729
						=====	=====	=====	
						125,026,924	100.000000%	142,957.00	
Fire Protection Dist	FD013	8,500.00		9,957,227.00					0.853651
22 ESOPUS									
Rifton Fire	FD021	316,800.00		133,136,519.00					2.379512
Esopus Fire	FD022	350,000.00		212,529,990.00					1.646826
St Remy Fire	FD023	148,937.00		130,720,179.00					1.139357
Port Ewen Fire	FD024	481,794.00		325,893,643.00					1.478378
South Rondout Fire	FD028	42,000.00		24,808,409.00					1.692974
Port Ewen Hydrant	HY022	45,000.00		319,275,453.00					0.140944
Town Library	LB022	308,320.00		824,272,135.00					0.374051
May Park New Salem Light	LT021	5,000.00		28,284,434.00					0.176776
Rifton Light	LT022	12,000.00		49,913,247.00					0.240417
Port Ewen Light	LT025	55,000.00		274,129,913.00					0.200635
South Rondout Light	LT029	6,000.00		27,545,351.00					0.217823
Port Ewen Sewer	SW021	265,298.00		287,816,811.00					0.921760
Port Ewen Water	WD023	318,831.00		321,096,299.00					0.992945
24 GARDINER									
Gardiner Fire	FD031	374,677.39		661,218,548.00					0.566647
Shawangunk Valley Fire #1	FD174 (EQ DIST)	311,340.00	Gardiner	101,039,029.00	93.00%	108,644,117	43.456755%	135,298.26	1.339069
			Shawangunk	31,806,228.00	22.50%	141,361,013	56.543245%	176,041.74	5.534820
						=====	=====	=====	
						250,005,131	100.000000%	311,340.00	
Gardiner Light	LT031	5,000.00		36,393,010.00					0.137389
Gardiner Sewer Cap-Costs	SW031 (UNITS)	6,500.00		207.00					31.400966
Gardiner Sewer Oper-Maint	SW032 (UNITS)	60,400.00		253.00					238.735178

2017 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
26 HARDENBURGH									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	328,020.00	Hardenburgh (Ulster Co.)	28,945,284.00	62.00%	46,685,942	9.279015%	30,437.03	1.051537
			Middletown (Delaware Co.)	448,086,193.00	100.00%	448,086,193	89.058899%	292,131.00	0.651953
			Roxbury (Delaware Co.)	8,362,532.00	100.00%	8,362,532	1.662086%	5,451.98	0.651953
						=====	=====	=====	
						503,134,667	100.000000%	328,020.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	78,500.00	Hardenburgh (Ulster Co.)	55,283,452.00	62.00%	89,166,858	64.783992%	50,855.43	0.919903
			Rockland (Sullivan Co.)	33,382,775.00	70.75%	47,184,134	34.281533%	26,911.00	0.806134
			Colchester (Delaware Co.)	39,100.00	3.04%	1,286,184	0.934474%	733.56	18.761187
						=====	=====	=====	
						137,637,177	100.000000%	78,500.00	
Arena Fire Dist	FD043 (EQ DIST)	35,972.00	Hardenburgh (Ulster Co.)	10,225,009.00	62.00%	16,491,950	18.171091%	6,536.50	0.639266
			Middletown (Delaware Co.)	37,269,708.00	100.00%	37,269,708	41.064354%	14,771.67	0.396345
			Andes (Delaware Co.)	36,997,613.00	100.00%	36,997,613	40.764555%	14,663.83	0.396345
						=====	=====	=====	
						90,759,271	100.000000%	35,972.00	
Fire Protection Dist #1	FD044	1,000.00		13,655,437.00					0.073231
Hardenburgh Insurance Prem.	FD043	2,425.71		10,225,009.00					0.237233
Hardenburgh Insurance Prem.	FD041	6,866.77		28,945,284.00					0.237233
Hardenburgh Ambulance	AD300	2,100.00		39,170,293.00					0.053612
28 HURLEY									
Hurley Fire	FD051	222,000.00		282,752,570.00					0.785139
West Hurley Fire	FD052	569,175.00		551,703,840.00					1.031668
West Hurley Library	LB052	205,337.00		551,897,090.00					0.372057
West Hurley Lib Bond	LB050	39,411.00		550,960,990.00					0.071531
Hurley Library	LB053	148,200.00		282,752,570.00					0.524133
Rolling Meadows Light	LT051	9,350.00		38,867,734.00					0.240559
30 KINGSTON									
Sawkill Fire	FD061	146,950.00		79,000,458.00					1.860116

2017 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
32 LLOYD									
Highland Ambulance Dist	AD400	214,649.00		1,053,364,512.00					0.203775
Mountainside Woods Drain	DD040 (FE)	2,364.57		2,364.57					
Highland Fire	FD072	1,114,435.00		994,524,079.00					1.120571
Clintondale Fire	FD121 (EQ DIST)	347,821.00	Lloyd	58,930,768.00	100.00%	58,930,768	26.731569%	92,978.01	1.577750
			Plattekill	161,523,064.00	100.00%	161,523,064	73.268431%	254,842.99	1.577750
						=====	=====	=====	
						220,453,832	100.000000%	347,821.00	
Highland Light	LT071	174,765.00		937,294,800.00					0.186457
Highland Sewer	SW071	260,530.00		391,539,196.00					0.665400
Highland Sewer Cap Cost	SW073	401,425.00		411,153,593.00					0.976338
Sewer Hook Up	SW076(MOVE TAX)	766.00		766.00					
Highland Water	WD072	161,000.00		449,545,148.00					0.358140
Highland Water Cap Cost	WD074	329,189.00		481,392,189.00					0.683827
34 MARBLETOWN									
Stone Ridge Fire	FD081	365,683.00		210,019,215.00					1.741188
High Falls Fire	FD082 (EQ DIST)	280,373.00	Marbletown	166,003,975.00	100.00%	166,003,975	79.495511%	222,883.95	1.342642
			Rosendale	42,817,847.00	100.00%	42,817,847	20.504489%	57,489.05	1.342642
						=====	=====	=====	
						208,821,822	100.000000%	280,373.00	
Cottekill Fire	FD083 (EQ DIST)	125,188.00	Marbletown	42,497,642.00	100.00%	42,497,642	57.925999%	72,516.40	1.706363
			Rosendale	30,867,760.00	100.00%	30,867,760	42.074001%	52,671.60	1.706363
						=====	=====	=====	
						73,365,402	100.000000%	125,188.00	
Marbletown Fire	FD084	71,191.57		34,430,287.00					2.067702
Lomontville Fire	FD085	111,991.00		183,306,269.00					0.610950
Kripplebush Fire	FD086	143,650.00		186,746,764.00					0.769224
Vly Atwood Fire	FD087	56,475.00		138,988,554.00					0.406328
Stone Ridge Library	LB081	259,390.00		961,983,703.00					0.269641
Stone Ridge Light	LT081	7,200.00		39,844,020.00					0.180705
High Falls Light	LT082	6,600.00		33,887,028.00					0.194765
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,970,086.00	100.00%	30,970,086	78.135593%	8,126.10	0.262386
			Rosendale	8,666,250.00	100.00%	8,666,250	21.864407%	2,273.90	0.262386
						=====	=====	=====	
						39,636,336	100.000000%	10,400.00	

2017 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	
36 MARLBOROUGH										
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	574,750.00		476,247,066.00						1.206832
Milton Fire	FD092	435,750.00		284,643,903.00						1.530860
Riverview Dr Improv	HD120(MOVE TAX)	25,000.00		25,000.00						
Marlborough Light	LT091	36,220.00		130,403,516.00						0.277753
Milton Light	LT092	19,050.00		59,158,300.00						0.322017
McLaughlin Light	LT093	2,195.00		9,855,200.00						0.222725
Marlborough Sewer	SW091	18,050.00		94,868,700.00						0.190263
Milton Sewer #1	SW098	24,800.00		17,203,890.00						1.441534
Milton Sewer Ext #1	SW099 (MOVE TAX)	15,100.00		15,100.00						0.000000
Marlborough Water	WD091	0.00		323,407,097.00						0.000000
38 NEW PALTZ										
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	363,138.00		869,497,183.00						0.417641
Cherry Hill Sewer #5 (Adval)	SW101	4,759.20		16,885,200.00						0.281856
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,189.80		630.00						1.888571
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20						0.000000
New Paltz Sewer (AdVal)	SW102	0.00		46,987,400.00						0.000000
Ohioville Sewer #6 (Adval)	SW103	12,920.00		11,186,950.00						1.154917
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,230.00		1,065.00						3.032864
New Paltz Water #1	WD101	0.00		85,236,486.00						0.000000
New Paltz Water #2	WD102	0.00		25,347,464.00						0.000000
New Paltz Water #3	WD103(MOVE TAX)	3,630.00		3,630.00						
Water District #4	WD104 (MOVE TAX)	0.00		0.00						

2017 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
40 OLIVE									
Olive Fire Protection	FD111	643,440.00		1,234,592,857.00					0.521176
Onteora Court Light	LT111	700.00		4,219,763.00					0.165886
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
42 PLATTEKILL									
Clintondale Fire	FD121 (EQ DIST)	347,821.00	Lloyd Plattekill	58,930,768.00 161,523,064.00	100.00% 100.00%	58,930,768 161,523,064	26.731569% 73.268431%	92,978.01 254,842.99	1.577750 1.577750
						220,453,832	100.000000%	347,821.00	
Modena Fire	FD122	322,522.00		228,305,188.00					1.412679
Plattekill Fire	FD123 (EQ DIST)	779,800.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	293,325,838.00 57,594,582.00	100.00% 36.00%	293,325,838 159,984,950	64.707447% 35.292553%	504,588.67 275,211.33	1.720233 4.778424
						453,310,788	100.000000%	779,800.00	
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	446,257.00		550,813,471.00					0.810178
Clintondale Light	LT121	10,350.00		28,113,943.00					0.368145
Modena Light	LT122	18,000.00		31,192,334.00					0.577065
44 ROCHESTER									
Accord Fire	FD131	648,619.00		801,184,986.00					0.809575
Kerhonkson Fire	FD191 (EQ DIST)	215,374.42	Rochester Wawarsing	65,000.00 102,274,478.00	100.00% 110.78%	65,000 92,322,150	0.070356% 99.929644%	151.53 215,222.89	2.331216 2.104366
						92,387,150	100.000000%	215,374.42	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00					
Kerhonkson Light #2	LT132	2,500.00		8,303,460.00					0.301079
Accord Light	LT133	3,500.00		11,068,942.00					0.316200
Berme Road Light	LT134	1,400.00		2,300,782.00					0.608489

2017 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
46 ROSENDALE									
High Falls Fire	FD082 (EQ DIST)	280,373.00	Marbletown	166,003,975.00	100.00%	166,003,975	79.495511%	222,883.95	1.342642
			Rosendale	42,817,847.00	100.00%	42,817,847	20.504489%	57,489.05	1.342642
						208,821,822	100.000000%	280,373.00	
Cottekill Fire	FD083 (EQ DIST)	125,188.00	Marbletown	42,497,642.00	100.00%	42,497,642	57.925999%	72,516.40	1.706363
			Rosendale	30,867,760.00	100.00%	30,867,760	42.074001%	52,671.60	1.706363
						73,365,402	100.000000%	125,188.00	
Tillson Fire	FD143	167,011.00		174,973,310.00					0.954494
Bloomington Fire	FD149	404,415.00	Rosendale	134,691,553.00	100.00%	134,691,553	82.547175%	333,833.16	2.478501
			Ulster	23,209,271.00	81.50%	28,477,633	17.452825%	70,581.84	3.041106
						163,169,186	100.000000%	404,415.00	
Rosendale Fire	FD148	206,300.00		115,883,293.00					1.780239
Rosendale Library	LB141	305,100.00		495,473,460.00					0.615775
High Falls Light	LT141	1,200.00		5,757,601.00					0.208420
High Falls Park Light	LT142	2,000.00		11,326,831.00					0.176572
Rosendale Light	LT143	27,000.00		89,683,651.00					0.301058
Rosendale Sewer	SW141	18,113.00		66,037,069.00					0.274285
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,970,086.00	100.00%	30,970,086	78.135593%	8,126.10	0.262386
			Rosendale	8,666,250.00	100.00%	8,666,250	21.864407%	2,273.90	0.262386
						39,636,336	100.000000%	10,400.00	
Rosendale Water	WD141	0.00		94,310,381.00					0.000000

2017 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
48 SAUGERTIES									
Saugerties Ambulance	AD100	719,150.00		1,760,653,979.00					0.408456
Glasco Fire	FD151	456,890.00		404,304,043.00					1.130065
Centerville Fire	FD152	678,911.00		598,217,168.00					1.134891
Malden-West Camp Fire	FD153	170,060.00		152,771,964.00					1.113162
Mt Marion Fire	FD154	199,038.78		118,669,468.00					1.677253
Saxton Fire	FD155	255,070.00		182,121,366.00					1.400550
Fire Prot. Dist.	FD156	1,000.00		13,556,000.00					0.073768
Town Library	LB048	527,183.00		1,757,198,816.00					0.300013
Library Bond	LB049	468,406.00		1,757,198,816.00					0.266564
Glasco Light	LT151	22,000.00		100,164,356.00					0.219639
Malden Light	LT152	12,000.00		68,288,957.00					0.175724
Quarryville Light	LT153	3,500.00		18,468,825.00					0.189509
Mt Marion Light	LT154	8,300.00		27,415,207.00					0.302752
Garden Place Light Dist	LT155	1,550.00		4,925,000.00					0.314721
Barclay Lane Light	LT156	1,050.00		5,286,000.00					0.198638
Windmere Light	LT157	8,350.00		30,529,500.00					0.273506
Barclay Hgts Light #1	LT158	4,800.00		27,066,500.00					0.177341
Barclay Hght Light #2	LT159	11,450.00		57,456,500.00					0.199281
Village Drive Light	LT160	2,000.00		8,504,930.00					0.235158
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Cost	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	1,942.00		1,559.31					1.245423
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		409.25					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,242.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	126,722.00		324.15					390.936295
Kings Hway Sewer	SW157 (UNITS)	46,299.00		144.95					319.413591
Kings Hway Water	WD155	20,801.00		15,921,900.00					1.306440
Bluestone Park Water	WD156 (UNITS)	5,130.00		29.06					176.531315
Glasco Water	WD151	50,508.00		299,290,735.00					0.168759
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,422.00		62.30					54.927769
Cafaldo Water	WD152	14,223.00		15,125,500.00					0.940333
Malden Water	WD153(UNITS)	77,219.00		423.50					182.335301

2017 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
50 SHANDAKEN									
Phoenicia Fire	FD161	261,200.00		99,678,839.00					2.620416
Big Indian Oliverea Fire	FD162	108,583.00		52,156,144.00					2.081883
Highmount Fire Protection	FD163	50,223.00		11,812,526.00					4.251673
Pine Hill Fire Protection	FD164	48,112.00		9,795,129.00					4.911829
Phoenicia Light	LT161	10,500.00		11,521,881.00					0.911310
Chichester Light	LT162	1,575.00		3,056,198.00					0.515346
Pine Hill Light	LT163	6,350.00		6,597,918.00					0.962425
Phoenicia Water	WD161	56,098.00		12,222,492.00					4.589735
Pine Hill Water	WD162	50,000.00		23,248,526.00					2.150674
52 SHAWANGUNK									
Walkkill Ambulance Dist.	AD002	79,244.00		78,792,712.00					1.005728
Maple Ridge Drainage	DD095	750.00		1,026,600.00					0.730567
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)	250.00		250.00					
Prospect Hqts Drainage	DD100 (MOVE TAX)	250.00		250.00					
Walkkill Fire	FD171	531,474.00		82,891,512.00					6.411682
Prospect Fire Prot.	FD172	105,400.00		17,914,604.00					5.883468
Shawangunk Valley Fire	FD174 (EQ DIST)	311,340.00	Gardiner	101,039,029.00	93.00%	108,644,117	43.456755%	135,298.26	1.339069
			Shawangunk	31,806,228.00	22.50%	141,361,013	56.543245%	176,041.74	5.534820
						=====	=====	=====	
						250,005,131	100.000000%	311,340.00	
Walker Valley Fire Prot	FD176	356,761.00		56,969,940.00					6.262267
Pine Bush Area Pub Library	LB153	299,858.75	Crawford (Orange Co.)	334,267,269.00	40.00%	835,668,173	67.061564%	201,089.97	0.601584
			Shawangunk	92,351,865.00	22.50%	410,452,733	32.938436%	98,768.78	1.069483
						=====	=====	=====	
						1,246,120,906	100.000000%	299,858.75	
Walkkill Library	LB152	340,016.00		94,354,912.00					3.603586
Walkkill Light	LT171	20,594.00		14,860,458.00					1.385825
Walkkill Sidewalk	SD175 (UNITS)	17,382.00		36,651.00					0.474257
Walkkill Sewer	SW171	60,215.00		24,073,488.00					2.501299

2017 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
54 ULSTER									
Ulster Fire #5	FD181	1,489,244.00		767,321,453.00					1.940835
Ulster Fire #5 Bond	FD185	0.00		665,449,598.00					0.000000
Ruby Fire	FD182	180,500.00		79,287,442.00					2.276527
East Kingston Fire Prot.	FD183	192,160.00		97,317,877.00					1.974560
Bloomington Fire	FD149	404,415.00	Rosendale	134,691,553.00	100.00%	134,691,553	82.547175%	333,833.16	2.478501
			Ulster	23,209,271.00	81.50%	28,477,633	17.452825%	70,581.84	3.041106
						163,169,186	100.000000%	404,415.00	
Ulster Fire #1	FD186	248,130.00		138,020,233.00					1.797780
Town Library	LB181	304,200.00		1,103,864,847.00					0.275577
East Kingston Light	LT181	8,586.00		6,682,836.00					1.284784
Albany Avenue Light	LT182	33,456.00		220,987,377.00					0.151393
Whittier Light	LT183	6,134.00		15,443,449.00					0.397191
Krauss Light	LT184	11,097.00		11,879,024.00					0.934168
Elem Hghts Light	LT185	3,402.00		9,756,318.00					0.348697
Spring Lake Light	LT186	2,820.00		6,749,744.00					0.417794
Ulster Sewer	SW181	945,956.00		624,613,972.00					1.514465
Whittier Sewer	SW182	156,254.00		32,458,959.00					4.813894
Washington Ave Sewer	SW183	108,507.00		8,372,243.00					12.960326
Ulster Water	WD181	705,450.00		641,373,971.00					1.099904
Halcyon Pk Water Units	WD182 (FE)	53,308.00		163.00					327.042945
Spring Lake Water	WD183	38,906.00		16,330,413.00					2.382426
Cherry Hill Water	WD184	101,479.00		29,829,216.00					3.402000
Bright Acres Water	WD185	65,072.00		15,361,622.00					4.236011
Glenrie Water	WD186	143,000.00		25,207,347.00					5.672949
East Kingston Water District	WD187	72,563.00		7,785,624.00					9.320126

2017 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
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	203,272.00		1,067,767,072.00					0.190371
Kerhonkson Fire	FD191 (EQ DIST)	215,374.42	Rochester Wawarsing	65,000.00 102,274,478.00	100.00% 110.78%	65,000 92,322,150	0.070356% 99.929644%	151.53 215,222.89	2.331216 2.104366
						92,387,150	100.000000%	215,374.42	
Napanoch Fire	FD192	472,990.00		585,147,094.00					0.808327
Ellenville Fire	FD193	841,233.00		403,592,127.00					2.084364
Cragsmoor Fire	FD194	110,683.00		79,948,780.00					1.384424
Spring Glen Light #1	LT191	8,400.00		13,985,976.00					0.600602
Napanoch Light	LT192	44,000.00		66,969,844.00					0.657012
Kerhonkson Light	LT193	25,500.00		35,212,494.00					0.724175
Spring Glen Light #2	LT194	2,300.00		5,845,976.00					0.393433
Mooney Light	LT195	5,700.00		3,029,176.00					1.881700
Wawarsing Light	LT196	11,000.00		21,789,176.00					0.504838
Napanoch O & M Sewer	SW191	63,905.00		52,134,042.00					1.225783
Kerhonkson O & M Sewer	SW192	133,755.00		33,392,500.00					4.005540
Napanoch Water	WD191	184,401.00		81,608,462.00					2.259582
Kerhonkson Water	WD192	0.00		29,150,200.00					0.000000
58 WOODSTOCK									
Woodstock Fire	FD201	1,327,872.00		1,362,756,418.00					0.974402
Woodstock Library	LB201	565,566.00		1,362,205,196.00					0.415184
Woodstock Light	LT202	19,500.00		116,845,355.00					0.166887
Woodstock Gardens Light	LT204	1,900.00		9,183,118.00					0.206901
Woodstock Water	WD203	0.00		205,984,305.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	41,412.00		41,412.00					
On-Site/Generic	SW501 (FIXED EX)	1,118.00		2,190.00					0.510502
Hamlet Sewer District	HS101 (UNITS)	172,746.00		10,918.00					15.822129
On-Site/Non Sys	SW801 (UNITS)	1,470.00		19,244.00					0.076387

School District Tax Rates						
	2016-17 Rates		2015-16 Rates		2014-15 Rates	
Ellenville Central						
Rochester		22.8833		22.4087		21.77135
Library		0.8984		0.8875		0.86991
Wawarsing		20.6566		20.2465		1,237.23304
Library		0.8110		0.8019		49.43557
Fallsburgh Central						
Wawarsing		23.878732		23.251052		1,510.421847
Library		0.493759		0.478879		28.191892
Highland Central						
Esopus		22.290396		22.336211		21.804275
Library		0.678623		0.533589		0.357328
Lloyd		22.290497		22.336279		21.80434
Library		0.678626		0.53359		0.35733
Marlboro		22.290396		22.336211		21.804275
Library		0.678623		0.533589		0.357328
New Paltz		22.290396		22.115061		21.804275
Library		0.678623		0.528306		0.357328
Plattekill		22.290396		22.336211		21.804275
Library		0.678623		0.533589		0.357328
Kingston Consolidated						
	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	21.82464	29.26462	21.47185	27.02849	21.16652	28.57260
Library	0.01044	0.01400	0.01048	0.01411	0.01045	0.01411
Hurley	21.92189	29.29796	21.49622	28.91991	21.62131	29.07500
Library	0.01049	0.01403	0.01048	0.01413	0.01068	0.01435
Kingston	23.43304	30.79340	21.90613	28.92600	21.7178	28.82370
Library	0.01121	0.01474	0.01069	0.01410	0.01073	0.01422
Marbletown	21.25146	28.57837	20.95906	28.23383	20.85692	27.78462
Library	0.01014	0.01518	0.01014	0.01519	0.01014	0.01538
New Paltz	21.61606	39.45282	21.10877	38.59836	21.21632	29.17734
Library	0.0102	0.01929	0.0102	0.01933	0.01069	0.01422
Rosendale	22.02943	29.03975	21.56169	28.68173	21.20444	28.10370
Library	0.01054	0.01390	0.01052	0.01400	0.01047	0.01387
Saugerties	22.23158	29.86596	22.10426	29.45014	21.89831	29.02809
Library	0.01057	0.01415	0.01083	0.01434	0.01083	0.01412
Ulster	26.7665	36.56022	25.86402	35.11216	25.12499	34.28053
Library	0.01281	0.01749	0.01262	0.01713	0.01241	0.01693
Woodstock	21.55491	26.61485	21.25812	28.14092	21.07263	27.94299
Library	0.01032	0.01371	0.01038	0.01380	0.01041	0.01379
City of Kingston	21.72804	31.99348	21.37204	31.42531	21.02441	30.62788
Library	0.01041	0.01532	0.01043	0.01533	0.01039	0.01538
Livingston Manor						
Hardenburgh		26.493178		27.038233		26.049887
Library		0.395946		0.372008		0.336976
Margaretville Central						
Hardenburgh		14.179779		13.937094		13.704155
Shandaken		34.476324		33.886268		32.700223
Marlboro Central						
Marlborough		27.874533		27.690743		27.439357
Library		0.695323		0.68192		0.636853
Plattekill		27.874541		27.690743		27.439357
Library		0.695332		0.68192		0.636853

School District Tax Rates				
	2016-17 Rates	2015-16 Rates	2014-15 Rates	
New Paltz Central				
Esopus	21.344885	21.3123	20.35281	
Library	0.004256	0.004302	0.00428	
Gardiner	22.951489	22.9165	21.88475	
Library	0.004577	0.004626	0.00460	
Lloyd	21.344885	21.3123	20.35281	
Library	0.004256	0.004302	0.00428	
New Paltz	21.344970	21.1014	20.35289	
Library	0.004256	0.004259	0.00428	
Plattekill	21.344885	21.3123	20.35281	
Library	0.004256	0.004302	0.00429	
Rochester	21.344885	21.3123	20.35281	
Library	0.004256	0.004302	0.00428	
Rosendale	21.344885	21.3123	20.35281	
Library	0.004256	0.004302	0.00428	
Onteora Central				
Hurley	11.640945	11.709188	11.929739	
Library	0.005739	0.005772	0.005926	
Lexington	11.640945	11.709188	11.691144	
Library	0.005739	0.005772	0.005808	
Marbletown	11.640945	11.709188	11.691144	
Library	0.005738	0.005722	0.005808	
Olive	11.640974	11.709218	11.691173	
Library	0.005739	0.005772	0.005808	
Shandaken	45.650763	45.918386	44.965938	
Library	0.022504	0.022636	0.022338	
Woodstock	11.640961	11.709222	11.691161	
Library	0.005739	0.005772	0.005808	
Pine Bush Central				
Gardiner	25.75967	26.10305	25.6294	
Shawangunk	106.47507	109.10670	107.12692	
Rondout Valley Central				
Marbletown	18.1314	18.2212	17.86818	
Rochester	18.1315	18.2212	17.86816	
Rosendale	18.1314	18.2212	17.86822	
Wawarsing	16.3670	16.4629	1,015.23222	
Saugerties Central				
Saugerties	20.16782	20.41332	20.05306	
Ulster	24.74563	24.59419	23.87252	
Woodstock	20.16769	20.41318	20.05291	
Tri-Valley Central				
Denning	106.924805	101.092834	102.225517	
Library	2.17242	1.984971	1.957635	
Rochester	18.177217	18.19671	18.400593	
Library	0.369311	0.357295	0.352374	
Wawarsing	16.408392	16.440830	1,045.488240	
Library	0.333374	0.322818	20.021262	
Valley Central				
Shawangunk	109.571667	113.000715	109.132883	
Wallkill Central				
Gardiner	27.665261	27.578343	27.362534	
Plattekill	25.728768	25.647934	25.447379	
Shawangunk	114.351576	115.273129	114.371072	

2017 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
Marbletown	200,000	100.00%	200,000	0.782711	\$ 156.54	1.434436	\$ 286.89	2.21715	\$ 443.43
Rochester	200,000	100.00%	200,000	0.869195	\$ 173.84	1.426225	\$ 285.25	2.29542	\$ 459.08
Gardiner	200,000	93.00%	186,000	1.045617	\$ 194.48	1.683151	\$ 313.07	2.72877	\$ 507.55
Hurley	200,000	100.00%	200,000	1.047101	\$ 209.42	1.844587	\$ 368.92	2.89169	\$ 578.34
Olive	200,000	100.00%	200,000	1.568226	\$ 313.65	1.435997	\$ 287.20	3.00422	\$ 600.84
Esopus	200,000	100.00%	200,000	1.510424	\$ 302.08	2.061396	\$ 412.28	3.57182	\$ 714.36
Shawangunk	200,000	22.50%	45,000	8.019770	\$ 360.89	8.940095	\$ 402.30	16.95987	\$ 763.19
Plattekill	200,000	100.00%	200,000	1.874517	\$ 374.90	1.963667	\$ 392.73	3.83818	\$ 767.64
Woodstock	200,000	100.00%	200,000	2.796532	\$ 559.31	1.409047	\$ 281.81	4.20558	\$ 841.12
Lloyd	200,000	100.00%	200,000	3.014671	\$ 602.93	1.555201	\$ 311.04	4.56987	\$ 913.97
Hardenburgh	200,000	62.00%	124,000	2.603006	\$ 322.77	5.453774	\$ 676.27	8.05678	\$ 999.04
Shandaken	200,000	25.50%	51,000	11.799449	\$ 601.77	9.282451	\$ 473.41	21.08190	\$ 1,075.18
Denning	200,000	17.00%	34,000	6.018493	\$ 204.63	26.766150	\$ 910.05	32.78464	\$ 1,114.68
Rosendale	200,000	100.00%	200,000	3.680187	\$ 736.04	2.225119	\$ 445.02	5.90531	\$ 1,181.06
Saugerties	200,000	100.00%	200,000	4.191331	\$ 838.27	2.063307	\$ 412.66	6.25464	\$ 1,250.93
Wawarsing	200,000	110.78%	221,560	2.514324	\$ 557.07	3.242325	\$ 718.37	5.75665	\$ 1,275.44
Ulster	200,000	81.50%	163,000	5.631340	\$ 917.91	2.637988	\$ 429.99	8.26933	\$ 1,347.90
Kingston (town)	200,000	92.75%	185,500	4.481196	\$ 831.26	3.180198	\$ 589.93	7.66139	\$ 1,421.19
Marlborough	200,000	100.00%	200,000	4.779687	\$ 955.94	3.167543	\$ 633.51	7.94723	\$ 1,589.45
New Paltz	200,000	100.00%	200,000	5.818120	\$ 1,163.62	2.240845	\$ 448.17	8.05897	\$ 1,611.79
			Average Tax Bill		\$518.87		\$453.94		\$972.81

Tax bill comparison is based on an example property in each town with an equalized 2016 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	
Your Assessment	\$100,000		Your Assessment: (5% increase)	\$105,000
Total Value of the Town:	\$50,000,000		Total Value of the Town: (8% avg. increase)	\$54,000,000
Tax Levy:	\$1,500,000		Tax Levy:	\$1,500,000
Tax Rate:	\$30 per \$1000		Tax Rate:	\$27.78 per \$1,000
Your Property Tax Bill:	\$3,000		Your Property Tax Bill: <u>(decrease \$83)</u>	\$2,917

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

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

Your assessment could decrease, and your tax bill could increase

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

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%.

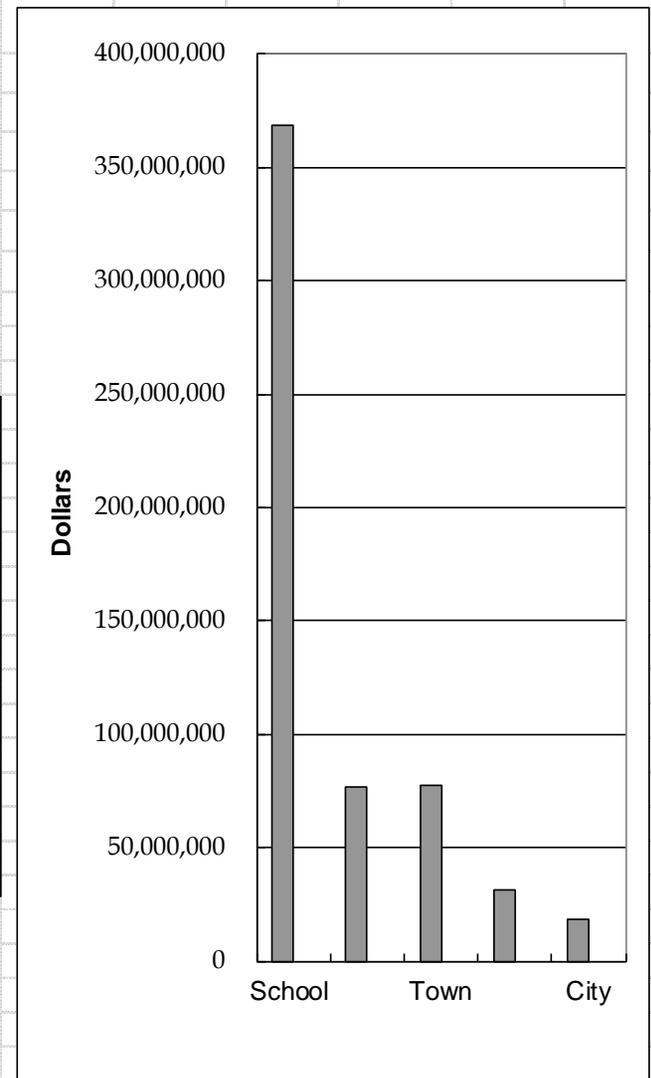
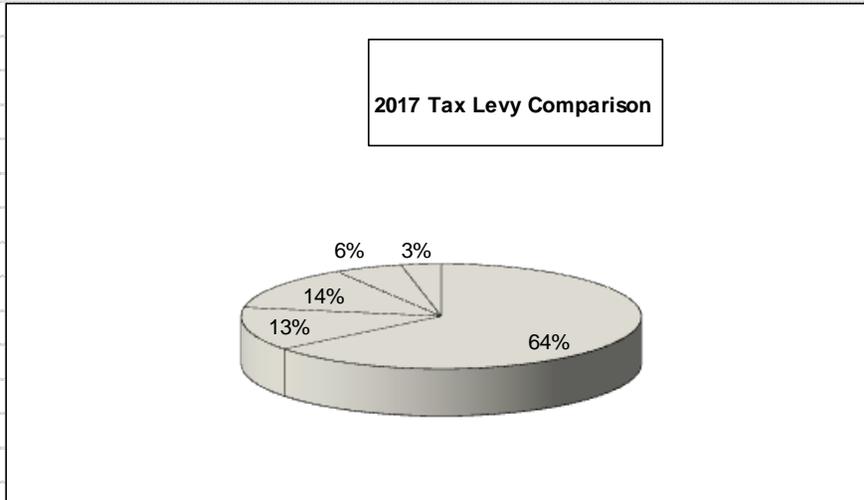
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

Towns/City	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Denning	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%
Esopus	4.6%	4.7%	4.6%	4.6%	4.6%	4.5%	4.5%	4.5%	4.5%	4.5%
Gardiner	4.5%	4.2%	4.3%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%
Hardenburgh	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%
Hurley	4.2%	4.5%	4.5%	4.6%	4.6%	4.3%	4.5%	4.7%	4.6%	4.5%
Kingston (town)	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%
Kingston (city)	8.5%	9.1%	8.8%	9.0%	8.5%	8.4%	8.0%	7.8%	7.8%	7.8%
Lloyd	5.8%	5.5%	5.6%	5.6%	5.7%	5.6%	5.7%	5.7%	5.7%	5.7%
Marbletown	4.8%	4.7%	4.7%	4.8%	4.7%	5.0%	5.1%	5.2%	5.2%	5.2%
Marlborough	4.7%	4.7%	4.4%	4.2%	4.1%	4.2%	4.0%	4.0%	4.1%	4.1%
New Paltz	6.0%	6.0%	6.0%	6.3%	6.3%	6.4%	6.4%	6.4%	6.3%	6.4%
Olive	5.4%	6.0%	6.1%	6.4%	6.3%	6.5%	6.7%	6.7%	6.7%	6.7%
Plattekill	4.0%	3.9%	3.8%	3.7%	3.6%	3.7%	3.8%	3.7%	3.7%	3.7%
Rochester	4.1%	4.2%	4.2%	4.1%	4.1%	4.2%	4.3%	4.3%	4.3%	4.3%
Rosendale	2.8%	2.7%	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%
Saugerties	9.6%	9.8%	9.5%	9.5%	9.7%	9.7%	9.5%	9.4%	9.4%	9.4%
Shandaken	3.5%	3.4%	3.4%	3.4%	3.6%	3.6%	3.5%	3.5%	3.6%	3.6%
Shawangunk	5.8%	5.0%	5.0%	4.8%	4.9%	4.8%	4.6%	4.6%	4.6%	4.6%
Ulster	7.1%	6.9%	7.0%	6.8%	6.7%	7.0%	7.0%	7.0%	6.9%	7.0%
Wawarsing	5.2%	5.7%	5.8%	5.8%	6.1%	5.9%	5.9%	5.9%	5.9%	5.8%
Woodstock	7.6%	7.1%	7.3%	7.0%	7.2%	6.9%	7.2%	7.3%	7.4%	7.4%
									Total	100%

County-Wide Comparison of Total Tax Levies

2016-2017	School	368,899,842	64.30%
2017	County	76,804,329	13.39%
2017	Town	77,838,698	13.57%
2017	Special District	31,609,823	5.51%
2017	City	18,530,695	3.23%
	Total	573,683,388	100.00%



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 2017) - School (FY2016-2017)

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
Denning	17.00%	17.00%	\$25.16	\$6.02	\$ 26.77	\$57.94	\$109.10	\$167.04	\$4.28	\$1.02	\$4.55	\$9.85	\$18.55	\$28.40
Esopus	100.00%	100.00%	\$4.34	\$1.51	\$2.06	\$7.91	\$21.84	\$29.74	\$4.34	\$1.51	\$2.06	\$7.91	\$21.84	\$29.74
Gardiner	93.00%	93.00%	\$4.64	\$1.05	\$1.68	\$7.36	\$22.96	\$30.32	\$4.31	\$0.97	\$1.57	\$6.85	\$21.35	\$28.20
Hardenburgh	62.00%	62.00%	\$6.89	\$2.60	\$5.45	\$14.94	\$26.89	\$41.83	\$4.27	\$1.61	\$3.38	\$9.26	\$16.67	\$25.94
Hurley	100.00%	100.00%	\$4.34	\$1.05	\$1.84	\$7.23	\$21.93	\$29.17	\$4.34	\$1.05	\$1.84	\$7.23	\$21.93	\$29.17
Kingston	92.75%	92.75%	\$4.67	\$4.48	\$3.18	\$12.33	\$23.44	\$35.78	\$4.33	\$4.16	\$2.95	\$11.44	\$21.74	\$33.18
Kingston (c)	100.00%	100.00%	\$4.33	\$10.10	\$0.00	\$14.43	\$21.74	\$36.17	\$4.33	\$10.10	\$0.00	\$14.43	\$21.74	\$36.17
Lloyd	100.00%	100.00%	\$4.33	\$3.01	\$1.56	\$8.90	\$22.97	\$31.87	\$4.33	\$3.01	\$1.56	\$8.90	\$22.97	\$31.87
Marbletown	100.00%	100.00%	\$4.32	\$0.78	\$1.43	\$6.54	\$18.13	\$24.67	\$4.32	\$0.78	\$1.43	\$6.54	\$18.13	\$24.67
Marlborough	100.00%	100.00%	\$4.37	\$4.78	\$3.17	\$12.32	\$28.57	\$40.89	\$4.37	\$4.78	\$3.17	\$12.32	\$28.57	\$40.89
New Paltz	100.00%	100.00%	\$4.32	\$5.82	\$2.24	\$12.37	\$21.35	\$33.72	\$4.32	\$5.82	\$2.24	\$12.37	\$21.35	\$33.72
Olive	100.00%	100.00%	\$4.30	\$1.57	\$1.44	\$7.30	\$11.65	\$18.95	\$4.30	\$1.57	\$1.44	\$7.30	\$11.65	\$18.95
Plattekill	100.00%	100.00%	\$4.37	\$1.87	\$1.96	\$8.21	\$25.73	\$33.94	\$4.37	\$1.87	\$1.96	\$8.21	\$25.73	\$33.94
Rochester	100.00%	100.00%	\$4.32	\$0.87	\$1.43	\$6.61	\$18.13	\$24.75	\$4.32	\$0.87	\$1.43	\$6.61	\$18.13	\$24.75
Rosendale	100.00%	100.00%	\$4.35	\$3.68	\$2.23	\$10.25	\$18.13	\$28.38	\$4.35	\$3.68	\$2.23	\$10.25	\$18.13	\$28.38
Saugerties	100.00%	100.00%	\$4.36	\$4.19	\$2.06	\$10.61	\$20.17	\$30.78	\$4.36	\$4.19	\$2.06	\$10.61	\$20.17	\$30.78
Shandaken	25.50%	25.50%	\$16.84	\$11.80	\$9.28	\$37.93	\$45.67	\$83.60	\$4.30	\$3.01	\$2.37	\$9.67	\$11.65	\$21.32
Shawangunk	22.50%	22.50%	\$19.50	\$8.02	\$8.94	\$36.46	\$114.35	\$150.81	\$4.39	\$1.80	\$2.01	\$8.20	\$25.73	\$33.93
Ulster	81.50%	81.50%	\$5.30	\$5.63	\$2.64	\$13.57	\$26.78	\$40.35	\$4.32	\$4.59	\$2.15	\$11.06	\$21.83	\$32.88
Wawarsing	110.78%	110.78%	\$3.88	\$2.51	\$3.24	\$9.64	\$21.47	\$31.10	\$4.30	\$2.79	\$3.59	\$10.67	\$23.78	\$34.46
Woodstock	100.00%	100.00%	\$4.30	\$2.80	\$1.41	\$8.50	\$11.65	\$20.15	\$4.30	\$2.80	\$1.41	\$8.50	\$11.65	\$20.15
COUNTY														
Average	85.95%	85.95%	\$6.82	\$4.01	\$4.00	\$14.83	\$31.08	\$45.91	\$4.32	\$2.95	\$2.16	\$9.44	\$20.16	\$29.59
Maximum	110.78%	110.78%	\$25.16	\$11.80	\$26.77	\$57.94	\$114.35	\$167.04	\$4.39	\$10.10	\$4.55	\$14.43	\$28.57	\$40.89
Minimum	17.00%	17.00%	\$3.88	\$0.78	\$0.00	\$6.54	\$11.65	\$18.95	\$4.27	\$0.78	\$0.00	\$6.54	\$11.65	\$18.95

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 2017) - School (FY 2016 - 2017)									
MUNICIPALITY	Taxes as a Percent								
	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
Denning	15.06%	3.60%	16.02%	65.31%	0.43%	0.10%	0.46%	1.85%	2.84%
Esopus	14.58%	5.08%	6.93%	73.41%	0.43%	0.15%	0.21%	2.18%	2.97%
Gardiner	15.29%	3.45%	5.55%	75.71%	0.43%	0.10%	0.16%	2.13%	2.82%
Hardenburgh	16.46%	6.22%	13.04%	64.28%	0.43%	0.16%	0.34%	1.67%	2.59%
Hurley	14.89%	3.59%	6.32%	75.20%	0.43%	0.10%	0.18%	2.19%	2.92%
Kingston	13.06%	12.53%	8.89%	65.53%	0.43%	0.42%	0.29%	2.17%	3.32%
Kingston (c)	11.96%	27.93%	-	60.10%	0.43%	1.01%	0.00%	2.17%	3.62%
Lloyd	13.59%	9.46%	4.88%	72.07%	0.43%	0.30%	0.16%	2.30%	3.19%
Marbletown	17.51%	3.17%	5.82%	73.51%	0.43%	0.08%	0.14%	1.81%	2.47%
Marlborough	10.69%	11.69%	7.75%	69.87%	0.44%	0.48%	0.32%	2.86%	4.09%
New Paltz	12.80%	17.25%	6.64%	63.31%	0.43%	0.58%	0.22%	2.13%	3.37%
Olive	22.67%	8.28%	7.58%	61.47%	0.43%	0.16%	0.14%	1.16%	1.89%
Plattekill	12.88%	5.52%	5.79%	75.81%	0.44%	0.19%	0.20%	2.57%	3.39%
Rochester	17.45%	3.51%	5.76%	73.27%	0.43%	0.09%	0.14%	1.81%	2.47%
Rosendale	15.31%	12.97%	7.84%	63.88%	0.43%	0.37%	0.22%	1.81%	2.84%
Saugerties	14.15%	13.62%	6.70%	65.52%	0.44%	0.42%	0.21%	2.02%	3.08%
Shandaken	20.15%	14.11%	11.10%	54.63%	0.43%	0.30%	0.24%	1.16%	2.13%
Shawangunk	12.93%	5.32%	5.93%	75.82%	0.44%	0.18%	0.20%	2.57%	3.39%
Ulster	13.14%	13.96%	6.54%	66.37%	0.43%	0.46%	0.21%	2.18%	3.29%
Wawarsing	12.47%	8.08%	10.42%	69.02%	0.43%	0.28%	0.36%	2.38%	3.45%
Woodstock	21.33%	13.88%	6.99%	57.80%	0.43%	0.28%	0.14%	1.16%	2.02%
COUNTY									
Average	15.16%	9.68%	7.83%	67.71%	0.43%	0.30%	0.22%	2.02%	2.96%
Maximum	22.67%	27.93%	16.02%	75.82%	0.44%	1.01%	0.46%	2.86%	4.09%
Minimum	10.69%	3.17%	4.88%	54.63%	0.43%	0.08%	0.00%	1.16%	1.89%
Source: Ulster County Real Property Tax Service Agency									
To estimate property taxes, multiply the Market Value of a property times the Effective Tax Rate									

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, 2017)

		<u>War Veteran</u>	<u>Combat Zone Veteran</u>	<u>Disabled Veteran</u>
<u>SWIS</u>	<u>Town</u>	<u>15% Assessed to Max</u>	<u>10% Assessed to Max</u>	<u>%Assessed=to 1/2 of serv con dis rating</u>
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	36,000.00	24,000.00	120,000.00
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

<u>District</u>	<u>War Veteran</u>	<u>Combat Zone Veteran</u>	<u>Disabled Veteran</u>
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
Wallkill	12,000	8,000	40,000

Cold War Veterans(RPTL 458-b)

(as of January, 2017)

<u>SWIS</u>	<u>Town</u>	<u>10% Option</u>	<u>15% Option</u>	<u>Disability</u>
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus			
512400	Gardiner		12,000	40,000
512600	Hardenburgh			
512800	Hurley			
513000	Town of Kingston			
513200	Lloyd		36,000	120,000
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	8,000		40,000
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, 2017)

	<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 *	\$28,000	\$35,499.99/10%	
	514600	Rosendale*	\$29,000	\$37,399.99/20%	
	514800	Saugerties *	\$21,500	\$29,899.99/5%	
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%	
	515000	Shandaken*	\$24,000	\$32,399.99/20%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$24,000	\$32,399.99/20%	
	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	\$24,899.99/5%
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 2017)

<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
514000	Olive	No exemption	
514200	Plattekill *	\$28,000	\$36,399.99
514400	Rochester *	\$16,500	\$24,899.99
514600	Rosendale*	\$29,000	\$37,399.99
514800	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 *	\$15,000	\$23,399.99
510000	Ulster County *	\$29,000	\$37,399.99

School Districts

<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	Walkill	No exemption
New Paltz*	\$29,000/\$37,399.99		

NOTE: * Indicates Sliding Scale Option

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2017 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	25.158930	88,116	\$ 2,217	0	\$ -	139,995	\$ 3,522	0	\$ -
Esopus	4.337745	13,761,166	\$ 59,692	254,140	\$ 1,102	6,690,515	\$ 29,022	0	\$ -	0	\$ -
Gardiner	4.636177	8,334,317	\$ 38,639	0	\$ -	6,995,867	\$ 32,434	252,860	\$ 1,172	170,180	\$ 789
Hardenburgh	6.886223	151,594	\$ 1,044	0	\$ -	61,500	\$ 424	0	\$ -	26,100	\$ 180
Hurley	4.341606	14,771,959	\$ 64,134	0	\$ -	12,388,425	\$ 53,786	0	\$ -	705,695	\$ 3,064
Kingston, Town	4.671358	1,249,930	\$ 5,839	0	\$ -	967,952	\$ 4,522	0	\$ -	0	\$ -
Kingston, City	4.326370	20,449,364	\$ 88,472	0	\$ -	17,540,719	\$ 75,888	0	\$ -	629,725	\$ 2,724
Lloyd	4.332695	16,512,996	\$ 71,546	0	\$ -	12,888,141	\$ 55,840	0	\$ -	979,089	\$ 4,242
Marbletown	4.318170	11,839,100	\$ 51,123	304,000	\$ 1,313	15,844,873	\$ 68,421	379,000	\$ 1,637	810,550	\$ 3,500
Marlborough	4.371108	18,117,277	\$ 79,193	0	\$ -	10,711,480	\$ 46,821	0	\$ -	632,503	\$ 2,765
New Paltz	4.315808	14,015,836	\$ 60,490	367,000	\$ 1,584	9,305,535	\$ 40,161	0	\$ -	811,500	\$ 3,502
Olive	4.296063	9,234,101	\$ 39,670	0	\$ -	20,977,981	\$ 90,123	0	\$ -	770,100	\$ 3,308
Plattekill	4.372203	16,422,733	\$ 71,804	0	\$ -	12,691,167	\$ 55,488	64,400	\$ 282	1,112,970	\$ 4,866
Rochester	4.319396	10,119,643	\$ 43,711	0	\$ -	15,527,950	\$ 67,071	143,800	\$ 621	910,001	\$ 3,931
Rosendale	4.345589	9,132,274	\$ 39,685	0	\$ -	10,019,471	\$ 43,541	0	\$ -	754,440	\$ 3,278
Saugerties	4.356634	36,299,390	\$ 158,143	0	\$ -	30,401,761	\$ 132,449	0	\$ -	2,909,001	\$ 12,673
Shandaken	16.843949	1,242,187	\$ 20,923	0	\$ -	1,678,918	\$ 28,280	0	\$ -	162,629	\$ 2,739
Shawangunk	19.503356	5,278,268	\$ 102,944	0	\$ -	3,001,940	\$ 58,548	0	\$ -	185,225	\$ 3,613
Ulster	5.299768	13,258,085	\$ 70,265	0	\$ -	10,090,176	\$ 53,476	0	\$ -	696,765	\$ 3,693
Wawarsing	3.878807	9,002,025	\$ 34,917	0	\$ -	13,692,756	\$ 53,112	0	\$ -	692,588	\$ 2,686
Woodstock	4.298233	10,838,379	\$ 46,586	0	\$ -	20,899,353	\$ 89,830	44,500	\$ 191	1,522,750	\$ 6,545
Totals:		240,118,740	\$ 1,151,036	925,140	\$ 3,999	232,516,475	\$ 1,082,757	884,560	\$ 3,903	14,481,811	\$ 68,099
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 2017 County Taxes

Town	County Tax Rate	Agricultural including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
		Denning	25.158930	0	\$ -	0	\$ -	0	\$ -	1,492,306	\$ 37,545
Esopus	4.337745	4,460,254	\$ 19,347	72,857	\$ 316	0	\$ -	2,660,155	\$ 11,539	0	\$ -
Gardiner	4.636177	13,116,574	\$ 60,811	103,800	\$ 481	311,900	\$ 1,446	465,499	\$ 2,158	148,680	\$ 689
Hardenburgh	6.886223	1,360,333	\$ 9,368	0	\$ -	0	\$ -	1,838,059	\$ 12,657	353,247	\$ 2,433
Hurley	4.341606	2,324,700	\$ 10,093	22,000	\$ 96	0	\$ -	830,445	\$ 3,605	0	\$ -
Kingston, Town	4.671358	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.326370	121,051	\$ 524	0	\$ -	0	\$ -	324,589	\$ 1,404	0	\$ -
Lloyd	4.332695	8,190,230	\$ 35,486	926,900	\$ 4,016	520,400	\$ 2,255	222,680	\$ 965	0	\$ -
Marbletown	4.318170	10,098,812	\$ 43,608	85,000	\$ 367	792,800	\$ 3,423	171,200	\$ 739	0	\$ -
Marlborough	4.371108	15,535,026	\$ 67,905	1,481,000	\$ 6,474	1,322,590	\$ 5,781	987,040	\$ 4,314	0	\$ -
New Paltz	4.315808	7,388,956	\$ 31,889	127,200	\$ 549	375,000	\$ 1,618	274,864	\$ 1,186	0	\$ -
Olive	4.296063	1,270,553	\$ 5,458	0	\$ -	0	\$ -	2,681,061	\$ 11,518	0	\$ -
Plattekill	4.372203	8,377,389	\$ 36,628	760,000	\$ 3,323	499,800	\$ 2,185	115,924	\$ 507	0	\$ -
Rochester	4.319396	11,581,015	\$ 50,023	0	\$ -	500,000	\$ 2,160	1,814,186	\$ 7,836	0	\$ -
Rosendale	4.345589	1,402,786	\$ 6,096	0	\$ -	0	\$ -	813,271	\$ 3,534	0	\$ -
Saugerties	4.356634	7,095,122	\$ 30,911	0	\$ -	5,968,500	\$ 26,003	785,079	\$ 3,420	1,922	\$ 8
Shandaken	16.843949	129,193	\$ 2,176	0	\$ -	2,700	\$ 45	2,005,102	\$ 33,774	18,800	\$ 317
Shawangunk	19.503356	6,487,080	\$ 126,520	0	\$ -	125,000	\$ 2,438	595,470	\$ 11,614	0	\$ -
Ulster	5.299768	1,433,274	\$ 7,596	0	\$ -	0	\$ -	180,101	\$ 954	0	\$ -
Wawarsing	3.878807	1,523,134	\$ 5,908	0	\$ -	108,024	\$ 419	1,156,986	\$ 4,488	0	\$ -
Woodstock	4.298233	914,033	\$ 3,929	0	\$ -	243,500	\$ 1,047	2,950,991	\$ 12,684	1,356,705	\$ 5,831
Totals:		102,809,515	\$ 554,276	3,578,757	\$ 15,621	10,770,214	\$ 48,820	22,365,008	\$ 166,443	1,879,354	\$ 9,278

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 2017 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	25.158930	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.337745	35,000	\$ 152	479,459	\$ 2,080	6,000	\$ 26	188,833	\$ 819	1,173,100	\$ 5,089
Gardiner	4.636177	265,000	\$ 1,229	0	\$ -	0	\$ -	0	\$ -	619,400	\$ 2,872
Hardenburgh	6.886223	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	4.341606	69,750	\$ 303	0	\$ -	1,500	\$ 7	0	\$ -	410,000	\$ 1,780
Kingston, Town	4.671358	23,000	\$ 107	0	\$ -	0	\$ -	200	\$ 1	0	\$ -
Kingston, City	4.326370	1,201,957	\$ 5,200	506,200	\$ 2,190	13,500	\$ 58	0	\$ -	8,224,200	\$ 35,581
Lloyd	4.332695	353,735	\$ 1,533	41,600	\$ 180	4,500	\$ 19	0	\$ -	17,348,906	\$ 75,168
Marbletown	4.318170	9,000	\$ 39	0	\$ -	4,500	\$ 19	150,000	\$ 648	440,400	\$ 1,902
Marlborough	4.371108	1,084,040	\$ 4,738	310,000	\$ 1,355	0	\$ -	110,000	\$ 481	0	\$ -
New Paltz	4.315808	262,550	\$ 1,133	1,231,351	\$ 5,314	4,500	\$ 19	0	\$ -	407,496,000	\$ 1,758,674
Olive	4.296063	0	\$ -	0	\$ -	3,000	\$ 13	420	\$ 2	0	\$ -
Plattekill	4.372203	214,000	\$ 936	40,700	\$ 178	1,500	\$ 7	20,000	\$ 87	211,800	\$ 926
Rochester	4.319396	0	\$ -	20,000	\$ 86	4,500	\$ 19	400	\$ 2	102,800	\$ 444
Rosendale	4.345589	295,290	\$ 1,283	358,000	\$ 1,556	1,500	\$ 7	6,200	\$ 27	242,000	\$ 1,052
Saugerties	4.356634	1,192,300	\$ 5,194	0	\$ -	10,500	\$ 46	0	\$ -	8,588,000	\$ 37,415
Shandaken	16.843949	0	\$ -	0	\$ -	0	\$ -	0	\$ -	709,800	\$ 11,956
Shawangunk	19.503356	40,380	\$ 788	0	\$ -	3,000	\$ 59	0	\$ -	1,906,272	\$ 37,179
Ulster	5.299768	5,793,027	\$ 30,702	0	\$ -	3,000	\$ 16	199,800	\$ 1,059	250,400	\$ 1,327
Wawarsing	3.878807	3,217,420	\$ 12,480	0	\$ -	3,000	\$ 12	10,900	\$ 42	14,659,900	\$ 56,863
Woodstock	4.298233	551,222	\$ 2,369	28,000	\$ 120	3,000	\$ 13	0	\$ -	2,064,800	\$ 8,875
Totals:		14,607,671	\$ 68,185	3,015,310	\$ 13,060	67,500	\$ 339	686,753	\$ 3,168	464,447,778	\$ 2,037,101

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 2017 County Taxes

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue	Value	Revenue	Value	Revenue
			Foregone		Foregone		Foregone
Denning	25.158930	3,574,685	\$ 89,935	0	\$ -	5,295,102	\$ 133,219
Esopus	4.337745	209,218,281	\$ 907,536	21,901,617	\$ 95,004	260,901,377	\$ 1,131,724
Gardiner	4.636177	18,513,200	\$ 85,830	0	\$ -	49,297,277	\$ 228,551
Hardenburgh	6.886223	5,721,300	\$ 39,398	0	\$ -	9,512,133	\$ 65,503
Hurley	4.341606	15,568,631	\$ 67,593	0	\$ -	47,093,105	\$ 204,460
Kingston, Town	4.671358	4,092,800	\$ 19,119	0	\$ -	6,333,882	\$ 29,588
Kingston, City	4.326370	371,986,364	\$ 1,609,351	26,351,600	\$ 114,007	447,349,269	\$ 1,935,398
Lloyd	4.332695	52,961,800	\$ 229,467	0	\$ -	110,950,977	\$ 480,717
Marbletown	4.318170	49,803,012	\$ 215,058	0	\$ -	90,732,247	\$ 391,797
Marlborough	4.371108	40,170,500	\$ 175,590	0	\$ -	90,461,456	\$ 395,417
New Paltz	4.315808	143,570,005	\$ 619,621	0	\$ -	585,230,297	\$ 2,525,742
Olive	4.296063	22,727,274	\$ 97,638	0	\$ -	57,664,490	\$ 247,730
Plattekill	4.372203	17,945,900	\$ 78,463	0	\$ -	58,478,283	\$ 255,679
Rochester	4.319396	35,635,000	\$ 153,922	0	\$ -	76,359,295	\$ 329,826
Rosendale	4.345589	31,103,685	\$ 135,164	21,000	\$ 91	54,149,917	\$ 235,313
Saugerties	4.356634	125,832,805	\$ 548,207	0	\$ -	219,084,380	\$ 954,470
Shandaken	16.843949	8,168,367	\$ 137,588	0	\$ -	14,117,696	\$ 237,798
Shawangunk	19.503356	43,082,920	\$ 840,262	0	\$ -	60,705,555	\$ 1,183,962
Ulster	5.299768	151,749,055	\$ 804,235	12,251,200	\$ 64,929	195,904,883	\$ 1,038,250
Wawarsing	3.878807	134,423,843	\$ 521,404	0	\$ -	178,490,576	\$ 692,330
Woodstock	4.298233	57,898,600	\$ 248,862	1,319,400	\$ 5,671	100,635,233	\$ 432,554
	Totals:	1,543,748,027	\$ 7,624,241	61,844,817	\$ 279,701	2,718,747,430	\$ 13,130,028

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
2001	667,166	2,521	318,272		11,141	263,436		18,914	59,530	4,893
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

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
2001	121,687	250	1,789	14,521	723,134	5,065,513		7,272,768
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
Revenue forgone represents the dollar amount of taxes exempted.								
These amounts are distributed to non-exempt properties through the tax rate process.								