

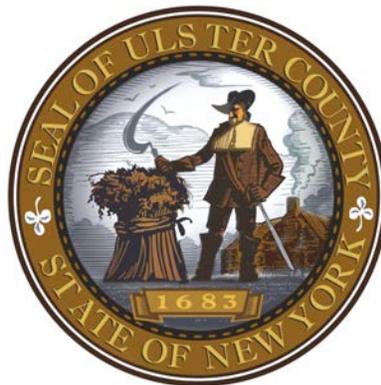
ULSTER COUNTY

2021 Real Property Data Report

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

Tracey Williams, Director of Real Property

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



**Report Data Based On 2021 Assessment Roll
and includes
2021-22 School Tax Rates and
2022 County, Town, and Special District Tax Rates**

Presented To:

Patrick K. Ryan, County Executive

and the

Ulster County Legislature

and the

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

DISCLAIMER

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

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

2021 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



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

February 10, 2022

Honorable Patrick K. Ryan, Ulster County Executive

Tracey Bartels, Chair, Ulster County Legislature

Amanda Hiller, Acting 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 2021 Real Property Data Report.

Respectfully,

Tracey Williams
Director of Real Property Tax Service

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

Ulster County Website: www.ulstercountyny.gov

Ulster County

2021 Real Property Data Report

Introduction

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

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

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

Real Property Staff

Tracey Williams, Director of Real Property
Karen Verney, Real Property Tax Service Specialist
Heidi Clark, 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 2021, the services provided pursuant to this statute included:

- Processing a total of 6,678 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 339 tax map revisions were processed in 2021 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 81 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including the annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance.

Responsibilities and Services (continued)

Other related services authorized by the county include:

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

Special projects during 2021 included:

- Research and evaluation of county owned properties to help determine upset prices.
- Provided the state mandated assessor orientation training course to three newly appointed assessors in the Towns of Esopus, Lloyd, Marbletown, Rochester, and Rosendale in Ulster County.
- Scanning of the Stoney Clove Railroad to our Real Property server.
- Research of a County owned parcel in the Town of Shandaken for the Department of Public Works to help resolve a boundary line issue with a neighboring parcel.
- Collaboration with Greene County Real Property to resolve ongoing Ulster County/Greene County property line issues.

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: 86,745
- Total tax map sheets: 828
- 2021 tax map revisions processed: 339
- 2021 survey & subdivision map certifications: 310
- Total 2021 real property parcel transfers: 7,201
- Total 2021 RPS 5217's processed: 6,678
- Total 2021 applications for correction of errors & refunds: 81

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 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---------------|---------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 510800 | Kingston, City | 625 | 670 | 689 | 623 | 579 | 732 |
| 512000 | Denning | 30 | 30 | 49 | 37 | 32 | 48 |
| 512200 | Esopus | 237 | 283 | 264 | 261 | 246 | 297 |
| 512400 | Gardiner | 154 | 198 | 178 | 186 | 168 | 218 |
| 512600 | Hardenburgh | 21 | 12 | 20 | 24 | 32 | 23 |
| 512800 | Hurley | 228 | 210 | 239 | 206 | 225 | 248 |
| 513000 | Kingston, Town | 29 | 38 | 35 | 30 | 31 | 57 |
| 513200 | Lloyd | 271 | 310 | 310 | 326 | 281 | 348 |
| 513400 | Marbletown | 211 | 263 | 228 | 214 | 196 | 280 |
| 513600 | Marlborough | 259 | 273 | 336 | 290 | 273 | 347 |
| 513800 | New Paltz | 271 | 258 | 284 | 263 | 282 | 347 |
| 514000 | Olive | 167 | 194 | 200 | 191 | 172 | 201 |
| 514200 | Plattekill | 214 | 245 | 221 | 236 | 196 | 233 |
| 514400 | Rochester | 299 | 333 | 320 | 318 | 315 | 390 |
| 514600 | Rosendale | 184 | 200 | 188 | 165 | 159 | 206 |
| 514800 | Saugerties | 628 | 617 | 616 | 649 | 588 | 784 |
| 515000 | Shandaken | 201 | 193 | 193 | 172 | 181 | 226 |
| 515200 | Shawangunk | 279 | 335 | 359 | 364 | 328 | 391 |
| 515400 | Ulster | 321 | 366 | 377 | 333 | 291 | 378 |
| 515600 | Wawarsing | 422 | 464 | 417 | 401 | 387 | 577 |
| 515800 | Woodstock | 324 | 283 | 252 | 313 | 334 | 347 |
| 510000 | County Total | 5,375 | 5,775 | 5,775 | 5,602 | 5,296 | 6,678 |

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.

Three Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are: Cindy Hilbert, Towns of Hardenburgh and Marlborough; Frank V. Orlando, Town of Saugerties; and Renee Ozomek, Town of Wawarsing.

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 | Tricia Masterson, 28 Cooper St., Accord, NY 12404 | (845) 626-4342 |
| Esopus | Shannon Harris, P.O. Box 700, Port Ewen, NY 12466 | (845) 331-5546 |
| Gardiner | Matt Sabia, P.O. Box 1, Gardiner, NY 12525 | (845) 255-9675 |
| Hardenburgh | Cindy Hilbert, IAO, 51 Rider Hollow Rd., Arkville, NY 12406 | (845) 586-2320 |
| Hurley | Brittany Santarelli, P.O. Box 569, Hurley, NY 12443 | (845) 331-7474 |
| Kingston-City | Daniel Baker, 420 Broadway, Kingston, NY 12401 | (845) 334-3912 |
| Kingston-Town | Miranda Bernholz, 906 Sawkill Rd. Kingston, New York 12401 | (845) 750-1622 |
| Lloyd | Ann Feo, 12 Church St., Highland, NY 12528 | (845) 691-2197 |
| Marbletown | Jeremy Baracca, P.O. Box 217, Stone Ridge, NY 12484 | (845) 687-7500 |
| Marlborough | Cindy Hilbert, IAO, P.O. Box 305, Milton, NY 12547 | (845) 795-6167 |
| New Paltz | Tricia Masterson, P.O. Box 550, New Paltz, NY 12561 | (845) 255-0103 |
| Olive | Dianna Carchidi, P.O. Box 180, West Shokan, NY 12494 | (845) 657-8118 |
| Plattekill | Matt Sabia, P.O. Box 45, Modena, NY 12548 | (845) 883-7331 |
| Rochester | Jeremy Baracca, P.O. Box 65, Accord, NY 12404 | (845) 626-0920 |
| Rosendale | Jeremy Baracca, 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) | Grace Grant, Chair, P.O. Box 134, Shandaken, NY 12480 Steve Neville, 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, Wallkill, NY 12589 | (845) 895-2143 |
| Ulster | Daniel Baker, 584 E. Chester St. Bypass, Kingston, NY | (845) 331-1317 |
| Wawarsing | Renee Ozomek, IAO, 108 Canal St., Ellenville, NY 12428 | (845) 647-6965 |
| Woodstock | Kristin McDermott, 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 2011 through 2022

| SWIS | City / Town | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|--------|------------------|--------|--------|--------|--------|------|------|------|--------|--------|--------|-------|------|
| 510800 | City of Kingston | CR-PRO | CR-PRO | PRO | PRO | PRO | PRO | PRO | PRO | PRO | | PRO | |
| 512000 | Denning | | | | | | | | | | | | |
| 512200 | Esopus | CR-PRO | CR-PRO | PRO | | | | | | | | | |
| 512400 | Gardiner | | | | | | | CR-R | CR-PRO | CR-PRO | | | |
| 512600 | Hardenburgh | | | | | | | | | | | | |
| 512800 | Hurley | | | PRO | | | | | | | | | |
| 513000 | Town of Kingston | | | | | | | | | | | | |
| 513200 | Lloyd | CR-PRO | CR-PRO | PRO | PRO | PRO | PRO | PRO | PRO | PRO | | | |
| 513400 | Marbletown | | PRO | | | PRO | PRO | PRO | CR-R | CR-PRO | CR-PRO | | |
| 513600 | Marlborough | CR-PRO | | CR-PRO | | PRO | | | PRO | | | | |
| 513800 | New Paltz | CR-PRO | CR-PRO | PRO | PRO | | | | | | | | |
| 514000 | Olive | PRO | | | | | | | | | | PRO | PRO |
| 514200 | Plattekill | CR-R | CR-PRO | | CR-PRO | | | | | | | | |
| 514400 | Rochester | CR-R | | | | | | | | R | CR-PRO | CRPRO | |
| 514600 | Rosendale | CR-PRO | CR-PRO | CR-PRO | PRO | PRO | PRO | | CY-R | CR-PRO | CR-PRO | | |
| 514800 | Saugerties | CR-PRO | CR-PRO | CR-PRO | PRO | PRO | PRO | PRO | PRO | PRO | | PRO | PRO |
| 515000 | Shandaken | | | | | | | | | | | | |
| 515200 | Shawangunk | | | | | | | | | | | | |
| 515400 | Ulster | | | | | | | | | | | | |
| 515600 | Wawarsing | | D | D | D | R | | | | | | | |
| 515800 | Woodstock | | | | CR-R | | | | | | | | |

Explanation of Codes:

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

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

Equitable Assessment Administration

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

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

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

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

Expenditures by Division and/or Account

This section provides expenditures by division and account to provide the necessary detail required as part of the Executive Budget proposal.

| Name | Account ID | FY2019 Actual | FY2020 Actual | FY2021 Adopted Budget | FY2021 Amended Budget | FY2022 Budgeted |
|--------------------------------------|------------------------|------------------|------------------|-----------------------|-----------------------|------------------|
| Expenditures | | | | | | |
| General Government | | | | | | |
| Real Property | | | | | | |
| Regular Pay Regular Pay | AA.1355.1116-1300.1300 | \$307,419 | \$314,324 | \$315,831 | \$315,831 | \$343,032 |
| Contractual Pays Longevity Pay | AA.1355.1116-1420.1440 | \$3,879 | \$4,500 | \$4,500 | \$4,500 | \$5,500 |
| Supplies Office | AA.1355.1116-4000.4025 | \$906 | \$757 | \$1,500 | \$1,500 | \$2,000 |
| Professional Services Other Fees | AA.1355.1116-4300.4505 | \$0 | \$0 | \$8,500 | \$8,500 | \$8,500 |
| Conference Expenses Con Exp | AA.1355.1116-4580.4580 | \$1,292 | \$545 | \$1,300 | \$900 | \$2,500 |
| Travel Trvl | AA.1355.1116-4590.4590 | \$987 | \$132 | \$0 | \$0 | \$500 |
| Misc Contractual Expense Memberships | AA.1355.1116-4600.4625 | \$325 | \$275 | \$0 | \$400 | \$480 |
| Retirement Ret | AA.1355.1116-8000.8000 | \$45,398 | \$47,343 | \$56,806 | \$56,806 | \$47,671 |
| Social Security/FICA SS/FICA | AA.1355.1116-8010.8010 | \$22,845 | \$23,889 | \$24,506 | \$24,506 | \$26,663 |
| Health Insurance Dental | AA.1355.1116-8020.8020 | \$4,330 | \$3,861 | \$4,625 | \$4,625 | \$4,893 |
| Health Insurance Hospital & Medical | AA.1355.1116-8020.8035 | \$86,570 | \$81,839 | \$87,471 | \$87,471 | \$93,023 |
| Health Insurance Optical | AA.1355.1116-8020.8055 | \$883 | \$885 | \$648 | \$648 | \$685 |
| Total Real Property: | | \$474,835 | \$478,350 | \$505,687 | \$505,687 | \$535,447 |
| | | | | | | |
| Total General Government: | | \$474,835 | \$478,350 | \$505,687 | \$505,687 | \$535,447 |
| | | | | | | |
| Total Expenditures: | | \$474,835 | \$478,350 | \$505,687 | \$505,687 | \$535,447 |

Largest Taxpayers

For the 2021 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 | 1,300,389,477 |
| 2. Central Hudson Gas & Electric | 500,564,341 |
| 3. New York State | 384,273,362 |
| 4. UH US Hudson Valley 2019 (includes Walmart, Sam's Club, Lowe's, Marriot, etc.) | 60,972,846 |
| 5. Verizon New York Inc. | 36,715,406 |
| 6. Tech City (includes AG Prop of Kingston, Ulster County Business Complex) | 35,737,877 |
| 7. Smiley Brothers Inc (Hotel Resort Complex) | 33,505,826 |
| 8. CSX Transportation Inc (Railroad) | 28,592,341 |
| 9. Kingston Village | 22,185,185 |
| 10. Kingston Mall LLC | 22,127,869 |

2021 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 | 81.00 | 81.00 |
| Town | Denning | 13.88 | 16.00 |
| Town | Esopus | 83.00 | 83.00 |
| Town | Gardiner | 89.50 | 89.50 |
| Town | Hardenburgh | 56.21 | 60.00 |
| Town | Hurley | 81.69 | 96.50 |
| Town | Kingston | 77.00 | 77.00 |
| Town | Lloyd | 94.00 | 94.00 |
| Town | Marbletown | 93.00 | 93.00 |
| Town | Marlborough | 81.17 | 87.00 |
| Town/Village | New Paltz | 86.00 | 86.00 |
| Town | Olive | 100.00 | 100.00 |
| Town | Plattekill | 84.00 | 84.00 |
| Town | Rochester | 100.00 | 100.00 |
| Town | Rosendale | 93.00 | 93.00 |
| Town/Village | Saugerties | 100.00 | 100.00 |
| Town | Shandaken | 17.07 | 23.00 |
| Town | Shawangunk | 18.06 | 18.06 |
| Town | Ulster | 63.50 | 63.50 |
| Town | Wawarsing | 78.81 | 91.00 |
| Town | Woodstock | 80.50 | 80.50 |

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 2021 Assessment Roll, the 2021-22 School Tax Bill and the 2022 County and Town Tax Bills

| New York State Owned Land in Ulster County | | | | |
|---|---------------------|----------------|----------------|--------------------------|
| 2021 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 NYS Owned Land | | | 187,034 | 25.2% |
| | | Total | State | State |
| | | Taxable | Owned | Owned |
| SWIS | Town/City | Parcels | Parcels | Acreage |
| 510800 | Kingston, City | 8,196 | 0 | 0.00 |
| 512000 | Denning | 1,127 | 301 | 42,298.25 |
| 512200 | Esopus | 4,212 | 11 | 698.01 |
| 512400 | Gardiner | 2,927 | 34 | 2,888.58 |
| 512600 | Hardenburgh | 771 | 190 | 27,750.06 |
| 512800 | Hurley | 3,472 | 25 | 932.55 |
| 513000 | Kingston, Town | 649 | 55 | 1,683.00 |
| 513200 | Lloyd | 4,354 | 0 | 0.00 |
| 513400 | Marbletown | 3,785 | 4 | 17.25 |
| 513600 | Marlborough | 3,773 | 1 | 38.00 |
| 513800 | New Paltz | 4,103 | 0 | 0.00 |
| 514000 | Olive | 3,112 | 36 | 8,179.41 |
| 514200 | Plattekill | 3,908 | 27 | 303.05 |
| 514400 | Rochester | 4,745 | 62 | 14,803.35 |
| 514600 | Rosendale | 2,719 | 5 | 5.30 |
| 514800 | Saugerties | 9,393 | 13 | 1,505.39 |
| 515000 | Shandaken | 3,359 | 222 | 55,718.38 |
| 515200 | Shawangunk | 4,592 | 30 | 2,909.88 |
| 515400 | Ulster | 5,244 | 5 | 61.50 |
| 515600 | Wawarsing | 6,170 | 43 | 19,491.79 |
| 515800 | Woodstock | 4,655 | 81 | 7,749.87 |
| 510000 | County Total | 85,266 | 1,145 | 187,033.62 |

**New York City Owned Land in Ulster County
2021 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 | | | 37,451 | 5.0% |
| SWIS | Town/City | Total Taxable Parcels | NY City Owned Parcels | NY City Owned Acreage |
| 510800 | Kingston, City | 8,196 | 3 | 7.62 |
| 512000 | Denning | 1,127 | 65 | 2,701.03 |
| 512200 | Esopus | 4,212 | 0 | 0.00 |
| 512400 | Gardiner | 2,927 | 1 | 143.20 |
| 512600 | Hardenburgh | 771 | 15 | 915.34 |
| 512800 | Hurley | 3,472 | 26 | 6,579.30 |
| 513000 | Kingston, Town | 649 | 1 | 5.90 |
| 513200 | Lloyd | 4,354 | 0 | 0.00 |
| 513400 | Marbletown | 3,785 | 11 | 788.86 |
| 513600 | Marlborough | 3,773 | 0 | 0.00 |
| 513800 | New Paltz | 4,103 | 2 | 112.00 |
| 514000 | Olive | 3,112 | 137 | 11,403.57 |
| 514200 | Plattekill | 3,908 | 2 | 7.82 |
| 514400 | Rochester | 4,745 | 2 | 16.60 |
| 514600 | Rosendale | 2,719 | 0 | 0.00 |
| 514800 | Saugerties | 9,393 | 0 | 0.00 |
| 515000 | Shandaken | 3,359 | 86 | 3,085.72 |
| 515200 | Shawangunk | 4,592 | 2 | 201.80 |
| 515400 | Ulster | 5,244 | 0 | 0.00 |
| 515600 | Wawarsing | 6,170 | 76 | 6,359.62 |
| 515800 | Woodstock | 4,655 | 102 | 5,122.94 |
| County Total | | 85,266 | 531 | 37,451.32 |

Tax Rates

For the 2021 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 2021 Municipal Assessment Rolls
- The 2021-22 School District Tax Levies (9/01/21 tax bills)
- The 2022 County, Town, and Special District Tax Levies (1/01/22 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 | | | |
| 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 |
| 2018 | 9.94 | 4.27 | | Homestead * | 14.21 |
| | 17.39 | 4.27 | | Non-homestead | 21.66 |
| 2019 | 9.73 | 4.14 | | Homestead * | 13.88 |
| | 15.59 | 4.14 | | Non-homestead | 19.73 |
| 2020 | 9.04 | 3.96 | | Homestead * | 13.01 |
| | 14.30 | 3.96 | | Non-homestead | 18.26 |
| 2021 | 8.98 | 4.14 | | Homestead * | 13.13 |
| | 14.24 | 4.14 | | Non-homestead | 18.38 |
| 2022 | 8.82 | 4.32 | | Homestead * | 13.14 |
| | 14.14 | 4.32 | | Non-homestead | 18.46 |

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

Village Tax Rates *

| | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|--------------------|--------|-------|-------|-------|-------|-------|-------------|
| ELLENVILLE* | 310.51 | 23.05 | 23.55 | 21.96 | 21.39 | 21.35 | 21.76 |
| NEW PALTZ | 4.95 | 4.95 | 4.91 | 4.91 | 4.91 | 4.91 | 4.91 |
| SAUGERTIES | 6.36 | 6.36 | 6.18 | 6.04 | 6.00 | 5.92 | 5.95 |

* Village tax rates are applied to the Village Assessment Rolls

2022 Ulster County Tax Rates (Based on 2021 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: | | | | | | | | | 76,217,042.77 | | | |
| Denning | 27,844,595 | 174,028,719 | | 118,187 | 27,962,782 | 16.00% | 174,767,388 | 0.79418585% | 605,304.97 | | 605,304.97 | 21.738688 |
| Esopus | 799,020,017 | 962,674,719 | 4,500 | 13,249,988 | 812,274,505 | 83.00% | 978,643,982 | 4.44719813% | 3,389,522.90 | | 3,389,522.90 | 4.242100 |
| Gardiner | 878,408,001 | 981,461,454 | | 9,954,814 | 888,362,815 | 89.50% | 992,584,151 | 4.51054568% | 3,437,804.53 | | 3,437,804.53 | 3.913676 |
| Hardenburgh | 103,006,671 | 171,677,785 | | 174,212 | 103,180,883 | 60.00% | 171,968,138 | 0.78146537% | 595,609.80 | | 595,609.80 | 5.782245 |
| Hurley | 826,593,204 | 856,573,268 | 1,500 | 13,832,150 | 840,426,854 | 96.50% | 870,908,657 | 3.95762241% | 3,016,382.76 | | 3,016,382.76 | 3.649174 |
| Kingston (Town) | 77,754,591 | 100,979,988 | | 976,425 | 78,731,016 | 77.00% | 102,248,073 | 0.46464031% | 354,135.10 | | 354,135.10 | 4.554523 |
| Kingston (City) | 1,649,029,745 | 2,035,839,191 | 4,500 | 17,384,910 | 1,666,419,155 | 81.00% | 2,057,307,599 | 9.34891000% | 7,125,462.73 | 2.82 | 7,125,465.55 | 4.321005 |
| Lloyd | 1,084,827,344 | 1,154,071,643 | 3,000 | 16,564,636 | 1,101,394,980 | 94.00% | 1,171,696,787 | 5.32447740% | 4,058,159.22 | | 4,058,159.22 | 3.740834 |
| Marbletown | 1,025,445,309 | 1,102,629,365 | 3,000 | 11,177,314 | 1,036,625,623 | 93.00% | 1,114,651,208 | 5.06524831% | 3,860,582.47 | | 3,860,582.47 | 3.764786 |
| Marlborough | 745,618,921 | 857,033,243 | 1,500 | 17,695,652 | 763,316,073 | 87.00% | 877,374,797 | 3.98700613% | 3,038,778.17 | | 3,038,778.17 | 4.075511 |
| New Paltz | 1,164,446,404 | 1,354,007,447 | 4,500 | 12,650,073 | 1,177,100,977 | 86.00% | 1,368,722,066 | 6.21980856% | 4,740,554.15 | | 4,740,554.15 | 4.071080 |
| Olive | 1,280,093,318 | 1,280,093,318 | | 8,532,510 | 1,288,625,828 | 100.00% | 1,288,625,828 | 5.85583162% | 4,463,141.69 | | 4,463,141.69 | 3.486575 |
| Plattekill | 666,905,228 | 793,934,795 | | 16,460,129 | 683,365,357 | 84.00% | 813,530,187 | 3.69688058% | 2,817,653.05 | | 2,817,653.05 | 4.224968 |
| Rochester | 941,601,740 | 941,601,740 | 4,500 | 10,461,292 | 952,067,532 | 100.00% | 952,067,532 | 4.32642823% | 3,297,475.65 | | 3,297,475.65 | 3.501986 |
| Rosendale | 550,260,397 | 591,677,846 | 1,500 | 9,069,469 | 559,331,366 | 93.00% | 601,431,576 | 2.73305250% | 2,083,051.79 | | 2,083,051.79 | 3.785575 |
| Saugerties | 2,031,046,482 | 2,031,046,482 | 6,000 | 40,048,844 | 2,071,101,326 | 100.00% | 2,071,101,326 | 9.41159208% | 7,173,237.16 | | 7,173,237.16 | 3.531794 |
| Shandaken | 172,864,597 | 751,585,204 | | 1,039,550 | 173,904,147 | 23.00% | 756,104,987 | 3.43592639% | 2,618,761.49 | | 2,618,761.49 | 15.149207 |
| Shawangunk | 186,571,107 | 1,033,062,608 | 1,500 | 4,591,859 | 191,164,466 | 18.06% | 1,058,496,489 | 4.81006750% | 3,666,091.20 | | 3,666,091.20 | 19.649834 |
| Ulster | 962,393,744 | 1,515,580,699 | 4,500 | 10,822,900 | 973,221,144 | 63.50% | 1,532,631,723 | 6.96465422% | 5,308,253.49 | | 5,308,253.49 | 5.515677 |
| Wawarsing | 1,158,292,407 | 1,272,848,799 | 3,000 | 8,681,258 | 1,166,976,665 | 91.00% | 1,282,391,940 | 5.82750331% | 4,441,550.69 | | 4,441,550.69 | 3.834568 |
| Woodstock | 1,414,756,257 | 1,757,461,189 | | 8,967,365 | 1,423,723,622 | 80.50% | 1,768,600,773 | 8.03695542% | 6,125,529.75 | | 6,125,529.75 | 4.329742 |
| Totals | 17,746,780,079 | 21,719,869,502 | 43,500 | 232,453,537 | 17,979,277,116 | | 22,005,855,207 | 100.000000% | 76,217,042.76 | 2.82 | 76,217,045.58 | |
| | Unequalized | Equalized | Unequalized | Unequalized | Unequalized | | Equalized | | | | | |
| | | | | | | | | County Budget Amount to be Raised by Taxes | 76,317,758.00 | | | |
| | | | | | | | | County Relievis | (100,715.23) | | | |
| | | | | | | | | Net County Tax Levy for Apportionment | 76,217,042.77 | | | |

Source: Ulster County Real Property Tax Service Agency

2022 Town Tax Rates (Based on 2021 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 | 28,009,253 | 229,332.00 | 0.58 | | 1,361.64 | 227,970.94 | 8.139130 | \$ 783,430.00 | 27.970400 |
| Esopus | 808,098,107 | 1,199,520.00 | (0.60) | | 1,020.35 | 1,198,499.05 | 1.483111 | \$ 1,888,020.00 | 2.336375 |
| Gardiner | 882,873,706 | 557,419.33 | 1,112.46 | 275,076.00 | 491.38 | 833,116.41 | 0.943642 | \$ 1,294,480.00 | 1.466212 |
| Hardenburgh | 103,290,908 | 283,018.00 | (0.09) | | | 283,017.91 | 2.740008 | \$ 783,545.00 | 7.585808 |
| Hurley | 839,699,430 | 835,373.00 | (0.58) | | 1,511.58 | 833,860.84 | 0.993047 | \$ 1,497,125.00 | 1.782930 |
| Kingston (Town) | 78,559,243 | 388,625.00 | (0.16) | | 694.27 | 387,930.57 | 4.938064 | \$ 338,884.00 | 4.313738 |
| Kingston (City) | 1,661,030,904 | | | | | | | | |
| Lloyd | 1,085,227,629 | 3,665,898.12 | 1.52 | | 12,757.35 | 3,653,142.29 | 3.366245 | \$ 1,992,643.61 | 1.836153 |
| Marbletown | 1,029,215,874 | 715,056.00 | 731.41 | | 1,546.78 | 714,240.63 | 0.693966 | \$ 1,453,000.00 | 1.411754 |
| Marlborough | 753,222,678 | 4,156,827.00 | 11,273.38 | | 17,197.77 | 4,150,902.61 | 5.510857 | \$ 2,212,707.00 | 2.937653 |
| New Paltz | | | | | | | | | |
| Town rate within village | 1,168,858,914 | 8,133,579.00 | 4,268.29 | 656,000.00 | 2,747.36 | 8,791,099.93 | 7.521096 | \$ 171,590.00 | 0.146801 |
| + additional town rate | 854,443,543 | | | | | - | 0.000000 | \$ 1,785,093.00 | 2.089188 |
| Town rate outside village | | | | | | | 7.521096 | | 2.235989 |
| Olive | 1,286,977,359 | 2,007,402.00 | 4,640.93 | 168,142.00 | 53.20 | 2,180,131.73 | 1.693994 | \$ 1,983,572.00 | 1.541264 |
| Plattekill | 672,394,975 | 1,185,681.00 | 549.72 | | 2,433.31 | 1,183,797.41 | 1.760568 | \$ 1,368,002.00 | 2.034521 |
| Rochester | 942,645,182 | 527,089.00 | 1,673.43 | | 1,769.79 | 526,992.64 | 0.559057 | \$ 1,398,340.00 | 1.483421 |
| Rosendale | 550,839,954 | 1,866,439.00 | 7,938.17 | | 5,962.35 | 1,868,414.82 | 3.391938 | \$ 1,170,653.00 | 2.125214 |
| Saugerties | | | | | | | | | |
| Town rate within village | 2,040,004,843 | 7,362,146.00 | 9,688.00 | | - | 7,371,834.00 | 3.613636 | | 0.000000 |
| + additional town rate | 1,703,900,946 | 446,758.00 | | | | 446,758.00 | 0.262197 | \$ 3,130,185.00 | 1.837070 |
| Town rate outside village | | | | | | | 3.875833 | | 1.837070 |
| Shandaken | 173,353,941 | 2,470,140.00 | 3,424.76 | | 2,054.42 | 2,471,510.34 | 14.257018 | \$ 1,815,100.00 | 10.470486 |
| Shawangunk | 190,793,631 | 1,603,486.00 | 413.37 | | 2,467.91 | 1,601,431.46 | 8.393527 | \$ 2,020,963.00 | 10.592403 |
| Ulster | 970,810,452 | 6,374,680.00 | (42.28) | | 10,512.46 | 6,364,125.26 | 6.555477 | \$ 2,774,440.00 | 2.857860 |
| Wawarsing | | | | | | | | | |
| Town rate within village | 1,171,749,230 | 2,574,045.00 | 2,984.04 | | 8,685.19 | 2,568,343.85 | 2.191889 | | 0.000000 |
| + additional town rate | 1,024,984,988 | 80,374.00 | | | | 80,374.00 | 0.078415 | \$ 3,419,783.00 | 3.336423 |
| Town rate outside village | | | | | | | 2.270304 | | 3.336423 |
| Woodstock | 1,417,611,297 | 4,471,737.00 | (1.66) | | 7,623.87 | 4,464,111.47 | 3.149038 | \$ 2,150,832.00 | 1.517223 |
| Totals | 17,855,267,510 | 51,134,624.45 | 48,654.69 | 1,099,218.00 | 80,890.98 | 52,201,606.16 | | \$ 35,432,387.61 | |

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

| 2022 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) | 175,081.00 | Denning (Ulster Co.) | 19,405,508.00 | 16.00% | 121,284,425 | 88.839824% | 155,541.65 | 8.015335 |
| | | | Neversink (Sullivan Co.) | 502,785.00 | 3.30% | 15,235,909 | 11.160176% | 19,539.35 | 38.862232 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 136,520,334 | 100.000000% | 175,081.00 | |
| Fire Protection Dist | FD013 | 9,010.00 | | 10,055,006.00 | | | | | 0.896071 |
| 22 ESOPUS | | | | | | | | | |
| Rifton Fire | FD021 | 341,500.00 | | 135,922,707.00 | | | | | 2.512457 |
| Esopus Fire | FD022 | 382,500.00 | | 213,564,027.00 | | | | | 1.791032 |
| St Remy Fire | FD023 | 244,800.00 | | 133,350,499.00 | | | | | 1.835764 |
| Port Ewen Fire | FD024 | 515,475.00 | | 328,591,699.00 | | | | | 1.568740 |
| South Rondout Fire | FD028 | 42,000.00 | | 24,284,719.00 | | | | | 1.729483 |
| Port Ewen Hydrant | HY022 | 50,000.00 | | 320,349,783.00 | | | | | 0.156079 |
| Town Library | LB022 | 408,790.00 | | 834,584,891.00 | | | | | 0.489812 |
| May Park New Salem Light | LT021 | 5,000.00 | | 28,264,238.00 | | | | | 0.176902 |
| Rifton Light | LT022 | 8,000.00 | | 51,149,431.00 | | | | | 0.156404 |
| Port Ewen Light | LT025 | 45,000.00 | | 275,964,223.00 | | | | | 0.163065 |
| South Rondout Light | LT029 | 6,000.00 | | 27,013,414.00 | | | | | 0.222112 |
| Port Ewen Sewer | SW021 | 291,740.00 | | 289,075,895.00 | | | | | 1.009216 |
| Port Ewen Water | WD023 | 365,772.00 | | 322,170,629.00 | | | | | 1.135336 |
| 24 GARDINER | | | | | | | | | |
| Gardiner Fire | FD031 | 411,575.00 | | 788,094,768.00 | | | | | 0.522240 |
| Shawangunk Valley Fire #1 | FD174 (EQ DIST) | 323,587.00 | Gardiner | 120,884,959.00 | 89.50% | 135,066,993 | 41.772642% | 135,170.84 | 1.118177 |
| | | | Shawangunk | 34,001,817.00 | 18.06% | 188,271,412 | 58.227358% | 188,416.16 | 5.541356 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 323,338,405 | 100.000000% | 323,587.00 | |
| Gardiner Light | LT031 | 5,000.00 | | 43,742,656.00 | | | | | 0.114305 |
| Gardiner Sewer Cap-Costs | SW031 (UNITS) | 0.00 | | 211.00 | | | | | 0.000000 |
| Gardiner Sewer Oper-Maint | SW032 (UNITS) | 78,400.00 | | 254.50 | | | | | 308.055010 |

| 2022 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) | 354,120.00 | Hardenburgh (Ulster Co.) | 29,337,429.00 | 60.00% | 48,895,715 | 9.441428% | 33,433.99 | 1.139636 |
| | | | Middletown (Delaware Co.) | 459,563,084.00 | 100.00% | 459,563,084 | 88.738491% | 314,240.74 | 0.683782 |
| | | | Roxbury (Delaware Co.) | 8,483,328.00 | 90.00% | 9,425,920 | 1.820081% | 6,445.27 | 0.759757 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 517,884,719 | 100.000000% | 354,120.00 | |
| Beaverkill Valley Fire | FD042 (EQ DIST) | 87,317.00 | Hardenburgh (Ulster Co.) | 53,202,819.00 | 60.00% | 88,671,365 | 60.590060% | 52,905.42 | 0.994410 |
| | | | Rockland (Sullivan Co.) | 33,638,123.00 | 60.00% | 56,063,538 | 38.308795% | 33,450.09 | 0.994410 |
| | | | Colchester (Delaware Co.) | 47,700.00 | 2.96% | 1,611,486 | 1.101145% | 961.49 | 20.156962 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 146,346,390 | 100.000000% | 87,317.00 | |
| Arena Fire Dist | FD043 (EQ DIST) | 36,572.00 | Hardenburgh (Ulster Co.) | 10,326,284.00 | 60.00% | 17,210,473 | 18.031351% | 6,594.43 | 0.638606 |
| | | | Middletown (Delaware Co.) | 37,537,888.00 | 100.00% | 37,537,888 | 39.328310% | 14,383.15 | 0.383164 |
| | | | Andes (Delaware Co.) | 40,699,138.00 | 100.00% | 40,699,138 | 42.640340% | 15,594.43 | 0.383164 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 95,447,499 | 100.000000% | 36,572.00 | |
| Fire Protection Dist #1 | FD044 | 1,000.00 | | 13,777,937.00 | | | | | 0.072580 |
| Hardenburgh Insurance Prem. | FD043 | 2,396.16 | | 10,326,284.00 | | | | | 0.232045 |
| Hardenburgh Insurance Prem. | FD041 | 6,807.58 | | 29,337,429.00 | | | | | 0.232044 |
| Hardenburgh Ambulance | AD300 | 2,600.00 | | 39,663,713.00 | | | | | 0.065551 |
| 28 HURLEY | | | | | | | | | |
| Hurley Fire | FD051 | 468,200.00 | | 290,357,974.00 | | | | | 1.612492 |
| West Hurley Fire | FD052 | 579,559.88 | | 568,676,740.00 | | | | | 1.019138 |
| West Hurley Library | LB052 | 228,563.00 | | 568,939,740.00 | | | | | 0.401735 |
| West Hurley Lib Bond | LB050 | 0.00 | | 568,003,640.00 | | | | | 0.000000 |
| Hurley Library | LB053 | 203,796.00 | | 290,357,974.00 | | | | | 0.701878 |
| Rolling Meadows Light | LT051 | 10,000.00 | | 39,186,855.00 | | | | | 0.255188 |
| 30 KINGSTON | | | | | | | | | |
| Sawkill Fire | FD061 | 163,125.00 | | 81,148,948.00 | | | | | 2.010192 |

| 2022 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 | 349,800.00 | | 1,120,144,118.00 | | | | | 0.312281 |
| Mountainside Woods Drain | DD040 (FE) | 4,971.66 | | 4,971.66 | | | | | |
| Highland Fire | FD072 | 1,188,535.00 | | 1,054,932,244.00 | | | | | 1.126646 |
| Clintondale Fire | FD121 (EQ DIST) | 381,657.00 | Lloyd Plattekill | 66,606,484.00 165,535,221.00 | 94.00% 84.00% | 70,857,962 197,065,739 | 26.447067% 73.552933% | 100,937.08 280,719.92 | 1.515424 1.695832 |
| | | | | | | 267,923,701 | 100.000000% | 381,657.00 | |
| Highland Light | LT071 | 209,800.00 | | 993,000,262.00 | | | | | 0.211279 |
| Highland Sewer | SW071 | 321,329.13 | | 417,133,507.00 | | | | | 0.770327 |
| Highland Sewer Cap Cost | SW073 | 393,730.00 | | 437,435,203.00 | | | | | 0.900088 |
| Sewer Hook Up | SW076(MOVE TAX) | 0.00 | | 0.00 | | | | | |
| Highland Water | WD072 | 37,671.33 | | 475,401,664.00 | | | | | 0.079241 |
| Highland Water Cap Cost | WD074 | 236,572.00 | | 513,501,770.00 | | | | | 0.460703 |
| 34 MARBLETOWN | | | | | | | | | |
| Marbletown Ambulance Dist | AD500 | 165,000.00 | | 1,071,986,970.00 | | | | | 0.153920 |
| Stone Ridge Fire | FD081 | 379,745.00 | | 239,094,988.00 | | | | | 1.588260 |
| High Falls Fire | FD082 (EQ DIST) | 345,624.00 | Marbletown Rosendale | 185,151,308.00 50,768,149.00 | 93.00% 93.00% | 199,087,428 54,589,408 | 78.480728% 21.519272% | 271,248.23 74,375.77 | 1.465008 1.465008 |
| | | | | | | 253,676,835 | 100.000000% | 345,624.00 | |
| Cottekill Fire | FD083 (EQ DIST) | 139,894.00 | Marbletown Rosendale | 48,141,492.00 33,790,583.00 | 93.00% 93.00% | 51,765,045 36,333,960 | 58.757809% 41.242191% | 82,198.65 57,695.35 | 1.707439 1.707439 |
| | | | | | | 88,099,005 | 100.000000% | 139,894.00 | |
| Marbletown Fire | FD084 | 58,375.00 | | 46,061,077.00 | | | | | 1.267339 |
| Lomontville Fire | FD085 | 139,894.00 | | 183,343,147.00 | | | | | 0.763017 |
| Kripplebush Fire | FD086 | 157,242.00 | | 210,289,547.00 | | | | | 0.747740 |
| Vly Atwood Fire | FD087 | 59,780.00 | | 159,782,061.00 | | | | | 0.374135 |
| Stone Ridge Library | LB081 | 283,523.00 | | 1,071,861,618.00 | | | | | 0.264515 |
| Stone Ridge Light | LT081 | 3,000.00 | | 46,133,993.00 | | | | | 0.065028 |
| High Falls Light | LT082 | 3,000.00 | | 39,679,137.00 | | | | | 0.075606 |
| High Falls Water Dist | WD082 (EQ DIST) | 10,400.00 | Marbletown Rosendale | 35,495,338.00 10,527,950.00 | 93.00% 93.00% | 38,167,030 11,320,376 | 77.124733% 22.875267% | 8,020.97 2,379.03 | 0.225973 0.225973 |
| | | | | | | 49,487,406 | 100.000000% | 10,400.00 | |

| 2022 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 | 799,450.00 | | 499,429,838.00 | | | | | 1.600725 |
| Milton Fire | FD092 | 677,100.00 | | 300,236,046.00 | | | | | 2.255226 |
| Riverview Dr Improv | HD120(MOVE TAX) | 30,173.00 | | 30,173.00 | | | | | |
| Marlborough Light | LT091 | 33,000.00 | | 133,213,990.00 | | | | | 0.247722 |
| Milton Light | LT092 | 18,000.00 | | 61,196,762.00 | | | | | 0.294133 |
| McLaughlin Light | LT093 | 2,200.00 | | 9,976,000.00 | | | | | 0.220529 |
| Marlborough Sewer | SW091 | 26,250.00 | | 96,559,210.00 | | | | | 0.271854 |
| Milton Sewer #1 | SW098 | 14,000.00 | | 17,395,289.00 | | | | | 0.804816 |
| Milton Sewer Ext #1 | SW099 (MOVE TAX) | 14,400.00 | | 14,400.00 | | | | | 0.000000 |
| Marlborough Water | WD091 | 0.00 | | 331,857,203.00 | | | | | 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 | 398,233.00 | | 878,912,673.00 | | | | | 0.453097 |
| Cherry Hill Sewer #5 (Adval) | SW101 | 4,056.00 | | 17,024,500.00 | | | | | 0.238245 |
| Cherry Hill Sewer #5 (Pts.) | SW101 (POINTS) | 1,014.00 | | 630.00 | | | | | 1.609524 |
| New Paltz Sewer (Fr. Ft.) | SW102 (UNITS) | 0.00 | | 9,317.20 | | | | | 0.000000 |
| New Paltz Sewer (AdVal) | SW102 | 0.00 | | 50,929,371.00 | | | | | 0.000000 |
| Ohioville Sewer #6 (Adval) | SW103 | 9,052.00 | | 11,270,700.00 | | | | | 0.803144 |
| Ohioville Sewer #6 (Pts.) | SW103 (POINTS) | 2,263.00 | | 1,065.00 | | | | | 2.124883 |
| New Paltz Water #1 | WD101 | 18,014.00 | | 87,150,027.00 | | | | | 0.206701 |
| New Paltz Water #2 | WD102 | 3,926.00 | | 27,033,712.00 | | | | | 0.145226 |
| New Paltz Water #3 | WD103(MOVE TAX) | 7,290.00 | | 7,290.00 | | | | | |
| Water District #4 | WD104 (MOVE TAX) | 3,000.00 | | 3,000.00 | | | | | |

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| 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 | 700,250.00 | | 1,308,897,953.00 | | | | | 0.534992 |
| Onteora Court Light | LT111 | 800.00 | | 4,418,367.00 | | | | | 0.181062 |
| Olive Sewer District #1 | SW010 (FE) | 0.00 | | 0.00 | | | | | |
| 42 PLATTEKILL | | | | | | | | | |
| Clintondale Fire | FD121 (EQ DIST) | 381,657.00 | Lloyd Plattekill | 66,606,484.00 165,535,221.00 | 94.00% 84.00% | 70,857,962 197,065,739 | 26.447067% 73.552933% | 100,937.08 280,719.92 | 1.515424 1.695832 |
| | | | | | | 267,923,701 | 100.000000% | 381,657.00 | |
| Modena Fire | FD122 | 358,610.00 | | 232,930,136.00 | | | | | 1.539560 |
| Plattekill Fire | FD123 (EQ DIST) | 780,000.00 | Plattekill (Ulster Co.) Newburgh (Orange Co.) | 303,631,087.00 60,457,216.00 | 84.00% 28.25% | 361,465,580 214,007,844 | 62.811863% 37.188137% | 489,932.53 290,067.47 | 1.613578 4.797897 |
| | | | | | | 575,473,424 | 100.000000% | 780,000.00 | |
| Hunt Road Drain | DD001 (MOVE TAX) | 800.00 | | 800.00 | | | | | |
| Spring Meadows 1 | DD003 (MOVE TAX) | 1,935.00 | | 1,935.00 | | | | | |
| Patura Gardens Drain | DD004 (MOVE TAX) | 2,240.00 | | 2,240.00 | | | | | |
| Glen Rock Drainage | DD005 (MOVE TAX) | 8,382.00 | | 8,382.00 | | | | | |
| Huckleberry Ridge Drain | DD006 (MOVE TAX) | 3,234.00 | | 3,234.00 | | | | | |
| Peters Place Drain | DD007 (MOVE TAX) | 1,128.00 | | 1,128.00 | | | | | |
| Finn Estates Drainage | DD008 (MOVE TAX) | 1,088.00 | | 1,088.00 | | | | | |
| Quaker Street Drainage | DD009 (MOVE TAX) | 0.00 | | 0.00 | | | | | |
| Arcadia Estates Drainage | DD010 (MOVE TAX) | 0.00 | | 0.00 | | | | | |
| Plattekill Library District | LB042 | 468,739.00 | | 566,890,520.00 | | | | | 0.826860 |
| Clintondale Light | LT121 | 10,350.00 | | 29,169,517.00 | | | | | 0.354822 |
| Modena Light | LT122 | 18,000.00 | | 32,158,040.00 | | | | | 0.559736 |
| 44 ROCHESTER | | | | | | | | | |
| Accord Fire | FD131 | 787,852.00 | | 982,202,324.00 | | | | | 0.802128 |
| Kerhonkson Fire | FD191 (EQ DIST) | 283,803.76 | Rochester Wawarsing | 71,654.00 101,577,378.00 | 100.00% 91.00% | 71,654 111,623,492 | 0.064151% 99.935849% | 182.06 283,621.70 | 2.540878 2.792174 |
| | | | | | | 111,695,146 | 100.000000% | 283,803.76 | |
| Barry Lane | HD344 (MOVE TAX) | 0.00 | | 0.00 | | | | | |
| Kerhonkson Light #2 | LT132 | 940.00 | | 9,457,875.00 | | | | | 0.099388 |
| Accord Light | LT133 | 1,465.00 | | 11,721,014.00 | | | | | 0.124989 |
| Berne Road Light | LT134 | 365.00 | | 2,563,193.00 | | | | | 0.142401 |

| 2022 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) | 345,624.00 | Marbletown | 185,151,308.00 | 93.00% | 199,087,428 | 78.480728% | 271,248.23 | 1.465008 |
| | | | Rosendale | 50,768,149.00 | 93.00% | 54,589,408 | 21.519272% | 74,375.77 | 1.465008 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 253,676,835 | 100.000000% | 345,624.00 | |
| Cottekill Fire | FD083 (EQ DIST) | 139,894.00 | Marbletown | 48,141,492.00 | 93.00% | 51,765,045 | 58.757809% | 82,198.65 | 1.707439 |
| | | | Rosendale | 33,790,583.00 | 93.00% | 36,333,960 | 41.242191% | 57,695.35 | 1.707439 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 88,099,005 | 100.000000% | 139,894.00 | |
| Tillson Fire | FD143 | 275,203.00 | | 207,951,774.00 | | | | | 1.323398 |
| Bloomington Fire | FD149 | 426,000.00 | Rosendale | 153,169,370.00 | 93.00% | 164,698,247 | 81.211634% | 345,961.56 | 2.258686 |
| | | | Ulster | 24,195,436.00 | 63.50% | 38,103,049 | 18.788366% | 80,038.44 | 3.307997 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 202,801,296 | 100.000000% | 426,000.00 | |
| Rosendale Fire | FD148 | 270,400.00 | | 129,778,093.00 | | | | | 2.083557 |
| Rosendale Library | LB141 | 329,000.00 | | 572,753,543.00 | | | | | 0.574418 |
| High Falls Light | LT141 | 700.00 | | 7,155,834.00 | | | | | 0.097822 |
| High Falls Park Light | LT142 | 900.00 | | 12,881,308.00 | | | | | 0.069869 |
| Rosendale Light | LT143 | 8,000.00 | | 101,421,012.00 | | | | | 0.078879 |
| Rosendale Sewer | SW141 | 6,123.00 | | 69,972,043.00 | | | | | 0.087506 |
| High Falls Water Dist | WD082 (EQ DIST) | 10,400.00 | Marbletown | 35,495,338.00 | 93.00% | 38,167,030 | 77.124733% | 8,020.97 | 0.225973 |
| | | | Rosendale | 10,527,950.00 | 93.00% | 11,320,376 | 22.875267% | 2,379.03 | 0.225973 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 49,487,406 | 100.000000% | 10,400.00 | |
| Rosendale Water | WD141 | 29,101.00 | | 102,516,792.00 | | | | | 0.283866 |

| 2022 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 | 1,318,678.00 | | 2,141,073,254.00 | | | | | 0.615896 |
| Glasco Fire | FD151 | 613,110.00 | | 489,513,705.00 | | | | | 1.252488 |
| Centerville Fire | FD152 | 775,015.00 | | 733,178,545.00 | | | | | 1.057062 |
| Malden-West Camp Fire | FD153 | 220,010.00 | | 176,236,757.00 | | | | | 1.248377 |
| Mt Marion Fire | FD154 | 212,652.94 | | 143,987,461.00 | | | | | 1.476885 |
| Saxton Fire | FD155 | 328,060.00 | | 224,882,149.00 | | | | | 1.458809 |
| Fire Prot. Dist. | FD156 | 1,000.00 | | 15,878,000.00 | | | | | 0.062980 |
| Town Library | LB048 | 617,796.00 | | 2,137,077,359.00 | | | | | 0.289085 |
| Library Bond | LB049 | 433,963.00 | | 2,137,077,359.00 | | | | | 0.203064 |
| Glasco Light | LT151 | 27,830.00 | | 124,337,709.00 | | | | | 0.223826 |
| Malden Light | LT152 | 14,520.00 | | 76,147,889.00 | | | | | 0.190682 |
| Quarryville Light | LT153 | 4,235.00 | | 25,426,123.00 | | | | | 0.166561 |
| Mt Marion Light | LT154 | 10,104.00 | | 31,658,434.00 | | | | | 0.319157 |
| Garden Place Light Dist | LT155 | 1,876.00 | | 5,885,500.00 | | | | | 0.318749 |
| Barclay Lane Light | LT156 | 1,271.00 | | 6,125,500.00 | | | | | 0.207493 |
| Windmere Light | LT157 | 10,104.00 | | 35,680,500.00 | | | | | 0.283180 |
| Barclay Hqts Light #1 | LT158 | 5,808.00 | | 31,427,000.00 | | | | | 0.184809 |
| Barclay Hght Light #2 | LT159 | 13,855.00 | | 67,924,000.00 | | | | | 0.203978 |
| Village Drive Light | LT160 | 2,000.00 | | 9,881,195.00 | | | | | 0.202405 |
| Barclay Hght Sewer Op-Maint | SW151 (UNITS) | 0.00 | | 924.50 | | | | | 0.000000 |
| Barclay Hqts Sewer Cap-Costs | SW154 (UNITS) | 0.00 | | 953.70 | | | | | 0.000000 |
| Glasco Sewer Cap-Cost | SW152 (UNITS) | 1,664.00 | | 1,594.76 | | | | | 1.043417 |
| Malden Sewer Cap-Cost | SW153 (UNITS) | 0.00 | | 411.65 | | | | | 0.000000 |
| Glasco Sewer O & M | SW155 (UNITS) | 0.00 | | 1,262.30 | | | | | 0.000000 |
| Malden Sewer O & M | SW156 (UNITS) | 0.00 | | 328.45 | | | | | 0.000000 |
| Kings Hway Sewer | SW157 (UNITS) | 18,147.00 | | 488.15 | | | | | 37.175049 |
| Kings Hway Sewer | SW157 | 18,147.00 | | 19,554,000.00 | | | | | 0.928045 |
| Kings Hway Water | WD155 | 16,306.00 | | 17,855,800.00 | | | | | 0.913205 |
| Bluestone Park Water | WD156 (UNITS) | 3,668.00 | | 29.06 | | | | | 126.221610 |
| Glasco Water | WD151 | 31,557.00 | | 360,916,948.00 | | | | | 0.087436 |
| Glasco Water Ext (Spaulding) | WD154 (UNITS) | 2,644.00 | | 68.55 | | | | | 38.570387 |
| Cafaldo Water | WD152 | 13,208.00 | | 18,560,500.00 | | | | | 0.711619 |
| Malden Water | WD153(UNITS) | 73,250.00 | | 424.80 | | | | | 172.434087 |

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| 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 | 266,660.00 | | 103,066,531.00 | | | | | 2.587261 |
| Big Indian Oliverea Fire | FD162 | 117,898.00 | | 53,416,007.00 | | | | | 2.207166 |
| Highmount Fire Protection | FD163 | 55,500.00 | | 12,146,084.00 | | | | | 4.569374 |
| Pine Hill Fire Protection | FD164 | 53,750.00 | | 10,045,232.00 | | | | | 5.350797 |
| Phoenicia Light | LT161 | 9,000.00 | | 11,959,258.00 | | | | | 0.752555 |
| Chichester Light | LT162 | 1,000.00 | | 3,222,005.00 | | | | | 0.310366 |
| Pine Hill Light | LT163 | 5,500.00 | | 6,781,021.00 | | | | | 0.811087 |
| Phoenicia Water | WD161 | 65,000.00 | | 12,742,511.00 | | | | | 5.101035 |
| Pine Hill Water | WD162 | 56,285.00 | | 23,597,961.00 | | | | | 2.385164 |
| 52 SHAWANGUNK | | | | | | | | | |
| Walkkill Ambulance Dist. | AD002 | 86,498.00 | | 85,818,305.00 | | | | | 1.007920 |
| 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) | 0.00 | | 0.00 | | | | | |
| Prospect Hgts Drainage | DD100 (MOVE TAX) | 1,150.00 | | 1,150.00 | | | | | |
| Walkkill Fire | FD171 | 665,855.00 | | 85,445,592.00 | | | | | 7.792737 |
| Prospect Fire Prot. | FD172 | 113,932.00 | | 18,204,284.00 | | | | | 6.258527 |
| Shawangunk Valley Fire | FD174 (EQ DIST) | 323,587.00 | Gardiner | 120,884,959.00 | 89.50% | 135,066,993 | 41.772642% | 135,170.84 | 1.118177 |
| | | | Shawangunk | 34,001,817.00 | 18.06% | 188,271,412 | 58.227358% | 188,416.16 | 5.541356 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 323,338,405 | 100.000000% | 323,587.00 | |
| Walker Valley Fire Prot | FD176 | 394,686.00 | | 57,437,023.00 | | | | | 6.871631 |
| Pine Bush Area Pub Library | LB153 | 321,149.00 | Crawford (Orange Co.) | 351,183,702.00 | 35.13% | 999,668,950 | 65.749141% | 211,152.71 | 0.601260 |
| | | | Shawangunk | 94,049,251.00 | 18.06% | 520,759,972 | 34.250859% | 109,996.29 | 1.169561 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 1,520,428,922 | 100.000000% | 321,149.00 | |
| Walkkill Library | LB152 | 365,380.00 | | 97,467,730.00 | | | | | 3.748728 |
| Walkkill Light | LT171 | 21,000.00 | | 16,539,564.00 | | | | | 1.269683 |
| Walkkill Sidewalk | SD175 (UNITS) | 24,480.00 | | 39,842.00 | | | | | 0.614427 |
| Walkkill Sewer | SW171 | 0.00 | | 24,175,538.00 | | | | | 0.000000 |
| Walkkill Water Dist | WD172 | 34,192.00 | | 26,799,848.00 | | | | | 1.275828 |

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| 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 | 1,636,361.00 | | 729,790,278.00 | | | | | 2.242235 |
| Ulster Fire #5 Bond | FD185 | 0.00 | | 616,270,616.00 | | | | | 0.000000 |
| Ruby Fire | FD182 | 184,755.00 | | 79,373,373.00 | | | | | 2.327670 |
| East Kingston Fire Prot. | FD183 | 199,635.00 | | 98,528,852.00 | | | | | 2.026158 |
| Bloomington Fire | FD149 | 426,000.00 | Rosendale | 153,169,370.00 | 93.00% | 164,698,247 | 81.211634% | 345,961.56 | 2.258686 |
| | | | Ulster | 24,195,436.00 | 63.50% | 38,103,049 | 18.788366% | 80,038.44 | 3.307997 |
| | | | | | | 202,801,296 | 100.000000% | 426,000.00 | |
| Ulster Fire #1 | FD186 | 293,950.00 | | 139,787,867.00 | | | | | 2.102829 |
| Town Library | LB181 | 332,375.00 | | 1,068,395,611.00 | | | | | 0.311097 |
| East Kingston Light | LT181 | 8,664.00 | | 6,930,072.00 | | | | | 1.250203 |
| Albany Avenue Light | LT182 | 35,238.00 | | 148,258,417.00 | | | | | 0.237680 |
| Whittier Light | LT183 | 6,232.00 | | 15,730,188.00 | | | | | 0.396181 |
| Krauss Light | LT184 | 11,456.00 | | 11,913,495.00 | | | | | 0.961599 |
| Elem Hghts Light | LT185 | 3,512.00 | | 9,761,059.00 | | | | | 0.359797 |
| Spring Lake Light | LT186 | 2,811.00 | | 6,862,916.00 | | | | | 0.409593 |
| Ulster Sewer | SW181 | 887,007.00 | | 583,614,349.00 | | | | | 1.519851 |
| Whittier Sewer | SW182 | 161,122.00 | | 31,904,434.00 | | | | | 5.050144 |
| Washington Ave Sewer | SW183 | 108,365.00 | | 8,267,296.00 | | | | | 13.107671 |
| Spring Lake Sewer | SW184 | 9,150.00 | | 8,739,330.00 | | | | | 1.046991 |
| Ulster Water | WD181 | 680,000.00 | | 598,289,547.00 | | | | | 1.136573 |
| Halcyon Pk Water Units | WD182 (FE) | 56,995.00 | | 163.00 | | | | | 349.662577 |
| Spring Lake Water | WD183 | 40,500.00 | | 17,435,523.00 | | | | | 2.322844 |
| Cherry Hill Water | WD184 | 99,800.00 | | 30,788,192.00 | | | | | 3.241502 |
| Bright Acres Water | WD185 | 67,000.00 | | 15,331,433.00 | | | | | 4.370107 |
| Glenerie Water | WD186 | 142,900.00 | | 25,663,133.00 | | | | | 5.568299 |
| East Kingston Water District | WD187 | 68,000.00 | | 7,302,244.00 | | | | | 9.312206 |

| 2022 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 | 291,586.00 | | 1,087,614,384.00 | | | | | 0.268097 |
| Kerhonkson Fire | FD191 (EQ DIST) | 283,803.76 | Rochester | 71,654.00 | 100.00% | 71,654 | 0.064151% | 182.06 | 2.540878 |
| | | | Wawarsing | 101,577,378.00 | 91.00% | 111,623,492 | 99.935849% | 283,621.70 | 2.792174 |
| | | | | | | ===== | ===== | ===== | |
| | | | | | | 111,695,146 | 100.000000% | 283,803.76 | |
| Napanoch Fire | FD192 | 514,400.00 | | 587,413,209.00 | | | | | 0.875704 |
| Ellenville Fire | FD193 | 886,300.00 | | 420,258,205.00 | | | | | 2.108942 |
| Cragsmoor Fire | FD194 | 121,625.00 | | 79,470,229.00 | | | | | 1.530447 |
| Spring Glen Light #1 | LT191 | 5,000.00 | | 12,350,926.00 | | | | | 0.404828 |
| Napanoch Light | LT192 | 15,000.00 | | 70,033,530.00 | | | | | 0.214183 |
| Kerhonkson Light | LT193 | 10,000.00 | | 36,295,406.00 | | | | | 0.275517 |
| Spring Glen Light #2 | LT194 | 1,000.00 | | 5,976,626.00 | | | | | 0.167318 |
| Mooney Light | LT195 | 5,000.00 | | 3,365,326.00 | | | | | 1.485740 |
| Wawarsing Light | LT196 | 5,000.00 | | 21,426,676.00 | | | | | 0.233354 |
| Napanoch O & M Sewer | SW191 | 0.00 | | 52,955,167.00 | | | | | 0.000000 |
| Kerhonkson O & M Sewer | SW192 | 136,155.00 | | 34,166,504.00 | | | | | 3.985043 |
| Napanoch Water | WD191 | 235,000.00 | | 84,606,553.00 | | | | | 2.777563 |
| Kerhonkson Water | WD192 | 94,125.00 | | 33,030,800.00 | | | | | 2.849613 |
| | | | | | | | | | |
| 58 WOODSTOCK | | | | | | | | | |
| Woodstock Fire | FD201 | 1,656,670.00 | | 1,452,366,687.00 | | | | | 1.140669 |
| Woodstock Library | LB201 | 596,893.94 | | 1,451,695,645.00 | | | | | 0.411170 |
| Woodstock Light | LT202 | 19,500.00 | | 126,137,316.00 | | | | | 0.154593 |
| Woodstock Gardens Light | LT204 | 1,900.00 | | 9,649,754.00 | | | | | 0.196896 |
| Woodstock Water | WD203 | 0.00 | | 220,943,019.00 | | | | | 0.000000 |
| On-Site Sewer System | SW203 (MOVE TAX) | 54,351.00 | | 54,351.00 | | | | | |
| On-Site/Generic | SW501 (FIXED EX) | 0.00 | | 0.00 | | | | | 0.000000 |
| Hamlet Sewer District | HS101 (UNITS) | 0.00 | | 10,978.00 | | | | | 0.000000 |
| On-Site/Non Sys | SW801 (UNITS) | 0.00 | | 19,367.00 | | | | | 0.000000 |

| School District Tax Rates | | | | | | |
|------------------------------|--------------|------------------|--------------|------------------|--------------|------------------|
| | | 2021-22 Rates | | 2020-21 Rates | | 2019-20 Rates |
| Ellenville Central | | | | | | |
| Rochester | | 20.377475 | | 20.886490 | | 21.671125 |
| Library | | 0.733211 | | 0.803871 | | 0.845512 |
| Wawarsing | | 22.392895 | | 22.219736 | | 21.671189 |
| Library | | 0.805728 | | 0.855184 | | 0.845515 |
| Fallsburgh Central | | | | | | |
| Wawarsing | | 23.783174 | | 24.425917 | | 25.057202 |
| Library | | 0.507457 | | 0.521171 | | 0.53464 |
| Highland Central | | | | | | |
| Esopus | | 26.737840 | | 24.968132 | | 24.287015 |
| Library | | 0.802665 | | 0.731322 | | 0.733064 |
| Lloyd | | 23.609010 | | 23.423777 | | 23.072797 |
| Library | | 0.708738 | | 0.686088 | | 0.696415 |
| Marlboro | | 25.508514 | | 25.245555 | | 24.287015 |
| Library | | 0.765761 | | 0.739448 | | 0.733064 |
| New Paltz | | 25.805125 | | 25.245555 | | 24.287015 |
| Library | | 0.774665 | | 0.739448 | | 0.733064 |
| Plattekill | | 26.419532 | | 25.673446 | | 24.034026 |
| Library | | 0.793110 | | 0.751981 | | 0.725428 |
| Kingston Consolidated | | | | | | |
| | Hmstd | Non-Hmstd | Hmstd | Non-Hmstd | Hmstd | Non-Hmstd |
| Esopus | 21.59467 | 28.02354 | 21.94670 | 28.06880 | 21.94670 | 28.88121 |
| Library | 0.00965 | 0.01252 | 0.00998 | 0.01254 | 0.00998 | 0.01313 |
| Hurley | 18.73745 | 24.14162 | 20.92992 | 25.66699 | 20.92992 | 27.46154 |
| Library | 0.00838 | 0.01081 | 0.00952 | 0.01183 | 0.00952 | 0.01251 |
| Kingston | 23.08713 | 31.15382 | 23.91711 | 32.46829 | 23.91711 | 32.47154 |
| Library | 0.01033 | 0.01391 | 0.01088 | 0.01449 | 0.01088 | 0.01476 |
| Marbletown | 18.78611 | 24.62333 | 20.3059 | 25.09772 | 20.3059 | 26.93503 |
| Library | 0.00867 | 0.00000 | 0.00883 | 0.00000 | 0.00883 | 0.02285 |
| New Paltz | 20.31501 | 36.17212 | 21.74032 | 38.04542 | 21.74032 | 38.63475 |
| Library | 0.00907 | 0.01497 | 0.00971 | 0.01521 | 0.00971 | 0.01894 |
| Rosendale | 19.30615 | 24.61836 | 20.91797 | 25.21778 | 20.91797 | 26.95321 |
| Library | 0.00864 | 0.01100 | 0.00952 | 0.01126 | 0.00952 | 0.01226 |
| Saugerties | 18.07554 | 22.66402 | 21.12621 | 26.15371 | 21.12621 | 26.71117 |
| Library | 0.00808 | 0.01027 | 0.00961 | 0.01186 | 0.00961 | 0.01185 |
| Ulster | 28.06164 | 38.34191 | 28.43302 | 39.14055 | 28.43302 | 39.14549 |
| Library | 0.01255 | 0.01713 | 0.01294 | 0.01749 | 0.01294 | 0.01780 |
| Woodstock | 22.0032 | 28.33343 | 22.40233 | 29.07448 | 22.40233 | 29.09838 |
| Library | 0.00984 | 0.01266 | 0.01019 | 0.01298 | 0.01019 | 0.01325 |
| City of Kingston | 21.91859 | 32.19497 | 20.69254 | 31.60971 | 20.69254 | 30.10048 |
| Library | 0.0098 | 0.01439 | 0.00942 | 0.01412 | 0.00942 | 0.01370 |
| Livingston Manor | | | | | | |
| Hardenburgh | | 26.178514 | | 27.532244 | | 28.719295 |
| Library | | 0.487528 | | 0.443252 | | 0.474128 |
| Margaretville Central | | | | | | |
| Hardenburgh | | 14.00406 | | 14.706242 | | 15.911694 |
| Shandaken | | 36.532335 | | 36.304113 | | 36.191304 |
| Marlboro Central | | | | | | |
| Marlborough | | 28.599307 | | 29.097990 | | 29.675249 |
| Library | | 0.788761 | | 0.752261 | | 0.783084 |
| Plattekill | | 29.620649 | | 29.591115 | | 29.271102 |
| Library | | 0.816931 | | 0.765011 | | 0.772441 |

| School District Tax Rates | | | | | |
|----------------------------------|----------------------|----------------------|----------------------|--|--|
| | 2021-22 Rates | 2020-21 Rates | 2019-20 Rates | | |
| New Paltz Central | | | | | |
| Esopus | 23.864120 | 23.344143 | 23.196211 | | |
| Library | 0.004244 | 0.004100 | 0.004164 | | |
| Gardiner | 22.130972 | 22.599117 | 22.036400 | | |
| Library | 0.003936 | 0.003970 | 0.003956 | | |
| Lloyd | 21.071510 | 21.900175 | 22.036400 | | |
| Library | 0.003747 | 0.003847 | 0.003956 | | |
| New Paltz | 23.031740 | 23.603614 | 23.196302 | | |
| Library | 0.004096 | 0.004146 | 0.004164 | | |
| Plattekill | 23.580023 | 24.003582 | 22.954584 | | |
| Library | 0.004193 | 0.004216 | 0.004121 | | |
| Rochester | 19.807220 | 21.243170 | 22.036400 | | |
| Library | 0.003522 | 0.003731 | 0.003956 | | |
| Rosendale | 21.298086 | 21.243170 | 22.036400 | | |
| Library | 0.003788 | 0.003731 | 0.003956 | | |
| Onteora Central | | | | | |
| Hurley | 11.636835 | 12.043843 | 11.923988 | | |
| Library | 0.005120 | 0.005386 | 0.005470 | | |
| Lexington | 11.667061 | 11.622308 | 11.923988 | | |
| Library | 0.005133 | 0.005198 | 0.005470 | | |
| Marbletown | 12.074781 | 11.622308 | 11.923988 | | |
| Library | 0.005313 | 0.005198 | 0.005470 | | |
| Olive | 11.229546 | 11.739705 | 11.924002 | | |
| Library | 0.004941 | 0.005250 | 0.005470 | | |
| Shandaken | 48.824114 | 48.628904 | 46.760736 | | |
| Library | 0.021482 | 0.021748 | 0.021450 | | |
| Woodstock | 13.949747 | 13.514312 | 12.925732 | | |
| Library | 0.006138 | 0.006044 | 0.005929 | | |
| Pine Bush Central | | | | | |
| Gardiner | 22.985450 | 23.001470 | 22.742380 | | |
| Shawangunk | 113.910950 | 113.798630 | 117.230720 | | |
| Rondout Valley Central | | | | | |
| Marbletown | 18.149316 | 17.228981 | 17.563983 | | |
| Rochester | 16.878895 | 17.229043 | 17.564049 | | |
| Rosendale | 18.149262 | 17.228930 | 17.563926 | | |
| Wawarsing | 18.548147 | 18.328649 | 17.563926 | | |
| Saugerties Central | | | | | |
| Saugerties | 18.266274 | 20.053214 | 19.749627 | | |
| Ulster | 28.766394 | 28.016087 | 27.054796 | | |
| Woodstock | 22.690957 | 22.151715 | 21.408687 | | |
| Tri-Valley Central | | | | | |
| Denning | 104.865990 | 109.421872 | 114.818185 | | |
| Library | 2.212485 | 2.290244 | 2.403191 | | |
| Rochester | 16.778558 | 17.507499 | 18.370910 | | |
| Library | 0.353998 | 0.366439 | 0.384511 | | |
| Wawarsing | 18.437976 | 18.624999 | 18.370910 | | |
| Library | 0.389008 | 0.389829 | 0.384511 | | |
| Valley Central | | | | | |
| Shawangunk | 113.041479 | 111.549829 | 113.785530 | | |
| Wallkill Central | | | | | |
| Gardiner | 26.198609 | 26.137544 | 25.660948 | | |
| Plattekill | 27.913994 | 27.761911 | 26.730155 | | |
| Shawangunk | 129.832529 | 129.312058 | 132.27293 | | |

2022 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 | 93.00% | 186,000 | 0.693966 | \$ 129.08 | 1.411754 | \$ 262.59 | 2.10572 | \$ 391.66 |
| Rochester | 200,000 | 100.00% | 200,000 | 0.559057 | \$ 111.81 | 1.483421 | \$ 296.68 | 2.04248 | \$ 408.50 |
| Gardiner | 200,000 | 89.50% | 179,000 | 0.943642 | \$ 168.91 | 1.466212 | \$ 262.45 | 2.40985 | \$ 431.36 |
| Hurley | 200,000 | 96.50% | 193,000 | 0.993047 | \$ 191.66 | 1.782930 | \$ 344.11 | 2.77598 | \$ 535.76 |
| Esopus | 200,000 | 83.00% | 166,000 | 1.483111 | \$ 246.20 | 2.336375 | \$ 387.84 | 3.81949 | \$ 634.03 |
| Plattekill | 200,000 | 84.00% | 168,000 | 1.760568 | \$ 295.78 | 2.034521 | \$ 341.80 | 3.79509 | \$ 637.57 |
| Olive | 200,000 | 100.00% | 200,000 | 1.693994 | \$ 338.80 | 1.541264 | \$ 308.25 | 3.23526 | \$ 647.05 |
| Shawangunk | 200,000 | 18.06% | 36,120 | 8.393527 | \$ 303.17 | 10.592403 | \$ 382.60 | 18.98593 | \$ 685.77 |
| Woodstock | 200,000 | 80.50% | 161,000 | 3.149038 | \$ 507.00 | 1.517223 | \$ 244.27 | 4.66626 | \$ 751.27 |
| Lloyd | 200,000 | 94.00% | 188,000 | 3.366245 | \$ 632.85 | 1.836153 | \$ 345.20 | 5.20240 | \$ 978.05 |
| Wawarsing | 200,000 | 91.00% | 182,000 | 2.270304 | \$ 413.20 | 3.336423 | \$ 607.23 | 5.60673 | \$ 1,020.42 |
| Rosendale | 200,000 | 93.00% | 186,000 | 3.391938 | \$ 630.90 | 2.125214 | \$ 395.29 | 5.51715 | \$ 1,026.19 |
| Shandaken | 200,000 | 23.00% | 46,000 | 14.257018 | \$ 655.82 | 10.470486 | \$ 481.64 | 24.72750 | \$ 1,137.47 |
| Saugerties | 200,000 | 100.00% | 200,000 | 3.875833 | \$ 775.17 | 1.837070 | \$ 367.41 | 5.71290 | \$ 1,142.58 |
| Denning | 200,000 | 16.00% | 32,000 | 8.139130 | \$ 260.45 | 27.970400 | \$ 895.05 | 36.10953 | \$ 1,155.50 |
| Ulster | 200,000 | 63.50% | 127,000 | 6.555477 | \$ 832.55 | 2.857860 | \$ 362.95 | 9.41334 | \$ 1,195.49 |
| Hardenburgh | 200,000 | 60.00% | 120,000 | 2.740008 | \$ 328.80 | 7.585808 | \$ 910.30 | 10.32582 | \$ 1,239.10 |
| Kingston (town) | 200,000 | 77.00% | 154,000 | 4.938064 | \$ 760.46 | 4.313738 | \$ 664.32 | 9.25180 | \$ 1,424.78 |
| Marlborough | 200,000 | 87.00% | 174,000 | 5.510857 | \$ 958.89 | 2.937653 | \$ 511.15 | 8.44851 | \$ 1,470.04 |
| New Paltz | 200,000 | 86.00% | 172,000 | 7.521096 | \$ 1,293.63 | 2.235989 | \$ 384.59 | 9.75709 | \$ 1,678.22 |

Average Tax Bill

\$510.84

\$447.01

\$957.85

Tax bill comparison is based on an example property in each town with an equalized 2021 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%.

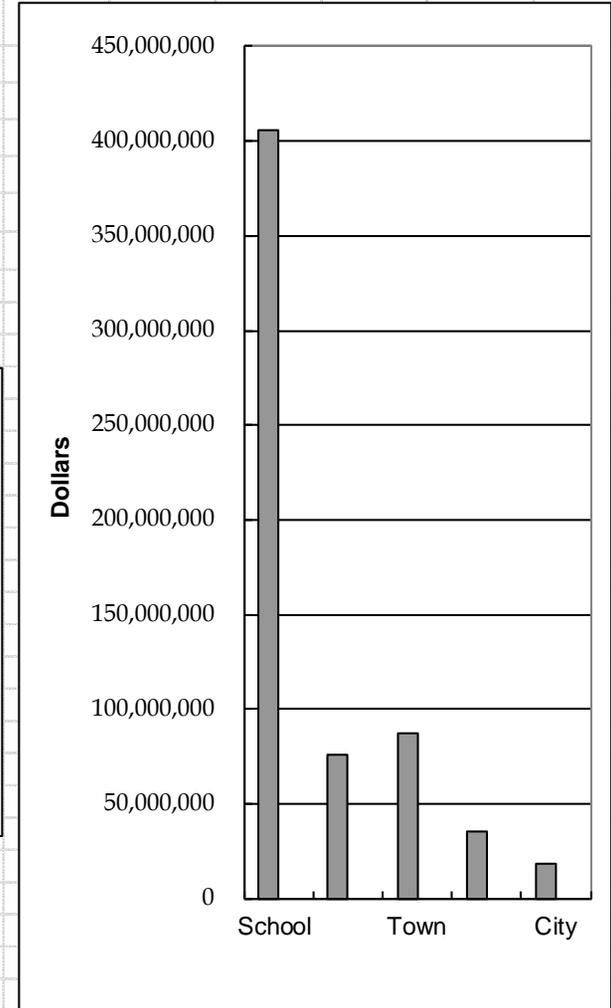
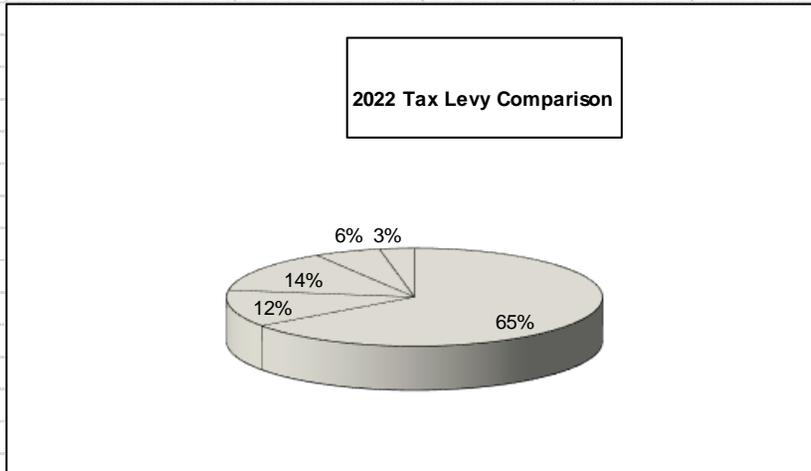
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

| Towns/City | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | |
|-------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------|
| Denning | 0.8% | 0.8% | 0.8% | 0.9% | 0.9% | 0.9% | 0.9% | 0.9% | 0.8% | 0.8% | |
| Esopus | 4.5% | 4.5% | 4.5% | 4.5% | 4.5% | 4.4% | 4.3% | 4.4% | 4.3% | 4.4% | |
| Gardiner | 4.4% | 4.4% | 4.4% | 4.4% | 4.4% | 4.6% | 4.5% | 4.5% | 4.5% | 4.5% | |
| Hardenburgh | 0.9% | 0.9% | 1.0% | 0.9% | 0.9% | 0.9% | 0.9% | 0.9% | 0.8% | 0.8% | |
| Hurley | 4.3% | 4.5% | 4.7% | 4.6% | 4.5% | 4.5% | 4.4% | 4.3% | 4.2% | 4.0% | |
| Kingston (town) | 0.5% | 0.5% | 0.4% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | 0.5% | |
| Kingston (city) | 8.4% | 8.0% | 7.8% | 7.8% | 7.8% | 7.9% | 8.1% | 8.4% | 8.8% | 9.3% | |
| Lloyd | 5.6% | 5.7% | 5.7% | 5.7% | 5.7% | 5.7% | 5.6% | 5.5% | 5.4% | 5.3% | |
| Marbletown | 5.0% | 5.1% | 5.2% | 5.2% | 5.2% | 5.2% | 5.0% | 4.8% | 5.0% | 5.1% | |
| Marlborough | 4.2% | 4.0% | 4.0% | 4.1% | 4.1% | 4.1% | 4.0% | 4.0% | 4.1% | 4.0% | |
| New Paltz | 6.4% | 6.4% | 6.4% | 6.3% | 6.4% | 6.4% | 6.2% | 6.3% | 6.3% | 6.2% | |
| Olive | 6.5% | 6.7% | 6.7% | 6.7% | 6.7% | 6.7% | 6.6% | 6.3% | 6.0% | 5.9% | |
| Plattekill | 3.7% | 3.8% | 3.7% | 3.7% | 3.7% | 3.6% | 3.6% | 3.6% | 3.7% | 3.7% | |
| Rochester | 4.2% | 4.3% | 4.3% | 4.3% | 4.3% | 4.5% | 4.6% | 4.5% | 4.5% | 4.3% | |
| Rosendale | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | 2.7% | |
| Saugerties | 9.7% | 9.5% | 9.4% | 9.4% | 9.4% | 9.5% | 9.6% | 9.5% | 9.4% | 9.4% | |
| Shandaken | 3.6% | 3.5% | 3.5% | 3.6% | 3.6% | 3.7% | 3.6% | 3.4% | 3.5% | 3.4% | |
| Shawangunk | 4.8% | 4.6% | 4.6% | 4.6% | 4.6% | 4.7% | 4.8% | 5.0% | 4.8% | 4.8% | |
| Ulster | 7.0% | 7.0% | 7.0% | 6.9% | 7.0% | 6.6% | 6.7% | 6.9% | 6.9% | 7.0% | |
| Wawarsing | 5.9% | 5.9% | 5.9% | 5.9% | 5.8% | 5.7% | 5.8% | 5.9% | 5.9% | 5.8% | |
| Woodstock | 6.9% | 7.2% | 7.3% | 7.4% | 7.4% | 7.5% | 7.7% | 7.7% | 7.9% | 8.0% | |
| | | | | | | | | | | | Total |
| | | | | | | | | | | | 100% |

County-Wide Comparison of Total Tax Levies

| | | | |
|-----------|------------------|--------------------|----------------|
| 2021-2022 | School | 405,949,287 | 65.03% |
| 2022 | County | 76,217,043 | 12.21% |
| 2022 | Town | 87,633,994 | 14.04% |
| 2022 | Special District | 35,723,795 | 5.72% |
| 2022 | City | 18,695,305 | 2.99% |
| | Total | 624,219,424 | 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 2022) - School (FY 2021-2022)

| 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 | County | Town General | Town H'way | Tot. Town & County | Primary School | Combined Total |
| Denning | 16.00% | 16.00% | \$21.74 | \$8.14 | \$ 27.97 | \$57.85 | \$107.08 | \$164.93 | \$3.48 | \$1.30 | \$4.48 | \$9.26 | \$17.13 | \$26.39 |
| Esopus | 83.00% | 83.00% | \$4.24 | \$1.48 | \$2.34 | \$8.06 | \$21.60 | \$29.67 | \$3.52 | \$1.23 | \$1.94 | \$6.69 | \$17.93 | \$24.62 |
| Gardiner | 89.50% | 89.50% | \$3.91 | \$0.94 | \$1.47 | \$6.32 | \$22.13 | \$28.46 | \$3.50 | \$0.84 | \$1.31 | \$5.66 | \$19.81 | \$25.47 |
| Hardenburgh | 60.00% | 60.00% | \$5.78 | \$2.74 | \$7.59 | \$16.11 | \$26.67 | \$42.77 | \$3.47 | \$1.64 | \$4.55 | \$9.66 | \$16.00 | \$25.66 |
| Hurley | 96.50% | 96.50% | \$3.65 | \$0.99 | \$1.78 | \$6.43 | \$18.75 | \$25.17 | \$3.52 | \$0.96 | \$1.72 | \$6.20 | \$18.09 | \$24.29 |
| Kingston | 77.00% | 77.00% | \$4.55 | \$4.94 | \$4.31 | \$13.81 | \$23.10 | \$36.90 | \$3.51 | \$3.80 | \$3.32 | \$10.63 | \$17.79 | \$28.42 |
| Kingston (c) | 81.00% | 81.00% | \$4.32 | \$8.82 | \$0.00 | \$13.14 | \$21.93 | \$35.07 | \$3.50 | \$7.14 | \$0.00 | \$10.64 | \$17.76 | \$28.40 |
| Lloyd | 94.00% | 94.00% | \$3.74 | \$3.37 | \$1.84 | \$8.94 | \$24.32 | \$33.26 | \$3.52 | \$3.16 | \$1.73 | \$8.41 | \$22.86 | \$31.27 |
| Marbletown | 93.00% | 93.00% | \$3.76 | \$0.69 | \$1.41 | \$5.87 | \$18.15 | \$24.02 | \$3.50 | \$0.65 | \$1.31 | \$5.46 | \$16.88 | \$22.34 |
| Marlborough | 87.00% | 87.00% | \$4.08 | \$5.51 | \$2.94 | \$12.52 | \$29.39 | \$41.91 | \$3.55 | \$4.79 | \$2.56 | \$10.90 | \$25.57 | \$36.46 |
| New Paltz | 86.00% | 86.00% | \$4.07 | \$7.52 | \$2.24 | \$13.83 | \$23.04 | \$36.86 | \$3.50 | \$6.47 | \$1.92 | \$11.89 | \$19.81 | \$31.70 |
| Olive | 100.00% | 100.00% | \$3.49 | \$1.69 | \$1.54 | \$6.72 | \$11.23 | \$17.96 | \$3.49 | \$1.69 | \$1.54 | \$6.72 | \$11.23 | \$17.96 |
| Plattekill | 84.00% | 84.00% | \$4.22 | \$1.76 | \$2.03 | \$8.02 | \$27.91 | \$35.93 | \$3.55 | \$1.48 | \$1.71 | \$6.74 | \$23.45 | \$30.18 |
| Rochester | 100.00% | 100.00% | \$3.50 | \$0.56 | \$1.48 | \$5.54 | \$16.88 | \$22.42 | \$3.50 | \$0.56 | \$1.48 | \$5.54 | \$16.88 | \$22.42 |
| Rosendale | 93.00% | 93.00% | \$3.79 | \$3.39 | \$2.13 | \$9.30 | \$18.15 | \$27.45 | \$3.52 | \$3.15 | \$1.98 | \$8.65 | \$16.88 | \$25.53 |
| Saugerties | 100.00% | 100.00% | \$3.53 | \$3.88 | \$1.84 | \$9.24 | \$18.27 | \$27.51 | \$3.53 | \$3.88 | \$1.84 | \$9.24 | \$18.27 | \$27.51 |
| Shandaken | 23.00% | 23.00% | \$15.15 | \$14.26 | \$10.47 | \$39.88 | \$48.85 | \$88.72 | \$3.48 | \$3.28 | \$2.41 | \$9.17 | \$11.23 | \$20.41 |
| Shawangunk | 18.06% | 18.06% | \$19.65 | \$8.39 | \$10.59 | \$38.64 | \$129.83 | \$168.47 | \$3.55 | \$1.52 | \$1.91 | \$6.98 | \$23.45 | \$30.43 |
| Ulster | 63.50% | 63.50% | \$5.52 | \$6.56 | \$2.86 | \$14.93 | \$28.07 | \$43.00 | \$3.50 | \$4.16 | \$1.81 | \$9.48 | \$17.83 | \$27.31 |
| Wawarsing | 91.00% | 91.00% | \$3.83 | \$2.27 | \$3.34 | \$9.44 | \$23.20 | \$32.64 | \$3.49 | \$2.07 | \$3.04 | \$8.59 | \$21.11 | \$29.70 |
| Woodstock | 80.50% | 80.50% | \$4.33 | \$3.15 | \$1.52 | \$9.00 | \$13.96 | \$22.95 | \$3.49 | \$2.53 | \$1.22 | \$7.24 | \$11.23 | \$18.48 |
| COUNTY | | | | | | | | | | | | | | |
| Average | 76.96% | 76.96% | \$6.23 | \$4.34 | \$4.37 | \$14.93 | \$32.02 | \$46.96 | \$3.51 | \$2.68 | \$2.08 | \$8.27 | \$18.15 | \$26.43 |
| Maximum | 100.00% | 100.00% | \$21.74 | \$14.26 | \$27.97 | \$57.85 | \$129.83 | \$168.47 | \$3.55 | \$7.14 | \$4.55 | \$11.89 | \$25.57 | \$36.46 |
| Minimum | 16.00% | 16.00% | \$3.49 | \$0.56 | \$0.00 | \$5.54 | \$11.23 | \$17.96 | \$3.47 | \$0.56 | \$0.00 | \$5.46 | \$11.23 | \$17.96 |

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 2022) - School (FY 2021 - 2022)

| Taxes as a Percent | | | | | | | | | |
|---------------------|-------------------------|----------------------|---------------|-------------------|--|-----------------|---------------|-------------------|--------------|
| MUNICIPALITY | of Combined Total Taxes | | | | of Property Value - "Effective Tax Rate" | | | | |
| | County | Town/City General | Town H'way | Primary School | County | Town General | Town H'way | Primary School | Total |
| Denning | 13.18% | 4.93% | 16.96% | 64.92% | 0.35% | 0.13% | 0.45% | 1.71% | 2.64% |
| Esopus | 14.30% | 5.00% | 7.88% | 72.83% | 0.35% | 0.12% | 0.19% | 1.79% | 2.46% |
| Gardiner | 13.75% | 3.32% | 5.15% | 77.78% | 0.35% | 0.08% | 0.13% | 1.98% | 2.55% |
| Hardenburgh | 13.52% | 6.41% | 17.73% | 62.34% | 0.35% | 0.16% | 0.46% | 1.60% | 2.57% |
| Hurley | 14.50% | 3.95% | 7.08% | 74.47% | 0.35% | 0.10% | 0.17% | 1.81% | 2.43% |
| Kingston | 12.34% | 13.38% | 11.69% | 62.59% | 0.35% | 0.38% | 0.33% | 1.78% | 2.84% |
| Kingston (c) | 12.32% | 25.14% | - | 62.53% | 0.35% | 0.71% | 0.00% | 1.78% | 2.84% |
| Lloyd | 11.25% | 10.12% | 5.52% | 73.11% | 0.35% | 0.32% | 0.17% | 2.29% | 3.13% |
| Marbletown | 15.67% | 2.89% | 5.88% | 75.56% | 0.35% | 0.06% | 0.13% | 1.69% | 2.23% |
| Marlborough | 9.72% | 13.15% | 7.01% | 70.12% | 0.35% | 0.48% | 0.26% | 2.56% | 3.65% |
| New Paltz | 11.04% | 20.40% | 6.07% | 62.49% | 0.35% | 0.65% | 0.19% | 1.98% | 3.17% |
| Olive | 19.42% | 9.43% | 8.58% | 62.57% | 0.35% | 0.17% | 0.15% | 1.12% | 1.80% |
| Plattekill | 11.76% | 4.90% | 5.66% | 77.68% | 0.35% | 0.15% | 0.17% | 2.34% | 3.02% |
| Rochester | 15.62% | 2.49% | 6.62% | 75.27% | 0.35% | 0.06% | 0.15% | 1.69% | 2.24% |
| Rosendale | 13.79% | 12.36% | 7.74% | 66.11% | 0.35% | 0.32% | 0.20% | 1.69% | 2.55% |
| Saugerties | 12.84% | 14.09% | 6.68% | 66.40% | 0.35% | 0.39% | 0.18% | 1.83% | 2.75% |
| Shandaken | 17.07% | 16.07% | 11.80% | 55.05% | 0.35% | 0.33% | 0.24% | 1.12% | 2.04% |
| Shawangunk | 11.66% | 4.98% | 6.29% | 77.07% | 0.35% | 0.15% | 0.19% | 2.34% | 3.04% |
| Ulster | 12.83% | 15.24% | 6.65% | 65.28% | 0.35% | 0.42% | 0.18% | 1.78% | 2.73% |
| Wawarsing | 11.75% | 6.96% | 10.22% | 71.07% | 0.35% | 0.21% | 0.30% | 2.11% | 2.97% |
| Woodstock | 18.86% | 13.72% | 6.61% | 60.80% | 0.35% | 0.25% | 0.12% | 1.12% | 1.85% |
| COUNTY | | | | | | | | | |
| Average | 13.68% | 9.95% | 8.39% | 68.38% | 0.35% | 0.27% | 0.21% | 1.82% | 2.64% |
| Maximum | 19.42% | 25.14% | 17.73% | 77.78% | 0.35% | 0.71% | 0.46% | 2.56% | 3.65% |
| Minimum | 9.72% | 2.49% | 5.15% | 55.05% | 0.35% | 0.06% | 0.00% | 1.12% | 1.80% |

Source: Ulster County Real Property Tax Service Agency

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

Homestead Tax Rate used for Kingston City General

Common Exemptions

Veterans

Cold War Veterans

Paraplegic

Aged (Senior Citizen)

Grandparent's Living Quarters

Physical Disabilities

Agricultural

Horse Boarding

Labor Camps

Farm Building

Forest Land

Fisher Forest

Business Investment

Solar Wind

Clergy

County Tax Sale

State Owned Exempt

Wholly Exempt

Miscellaneous Exemptions

Summary descriptions of the above exemptions
appear on the following pages

Exemption Summaries

Veterans (Local Option)

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

Cold War Veterans (Local Option)

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

Paraplegics (Mandatory)

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

Aged (Local Option)

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

Grandparents Living Quarters (Local Option)

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

Disability (Local Option)

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

Agriculture (Mandatory)

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

Horse Boarding (Mandatory)

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

Labor Camps (Mandatory)

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

Farm Building (Mandatory)

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

Forest Lands (Mandatory)

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

Fisher Forest (Mandatory)

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

Business Investment (Local Option)

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

Solar Wind (Mandatory)

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

Clergy (Mandatory)

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

County Tax Sale (Mandatory)

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

State – Owned (Mandatory)

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

Wholly Exempt Property

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

Miscellaneous Exemptions

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

Alternative Veterans Exemption (RPTL458a)

(As of January, 2022)

| | | <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 | 45,000.00 | 30,000.00 | 150,000.00 |
| 513400 | Marbletown | 27,000.00 | 18,000.00 | 90,000.00 |
| 513600 | Marlborough | 27,000.00 | 18,000.00 | 90,000.00 |
| 513800 | New Paltz | 36,000.00 | 24,000.00 | 120,000.00 |
| 514000 | Olive | 27,000.00 | 18,000.00 | 90,000.00 |
| 514200 | Plattekill | 24,000.00 | 16,000.00 | 80,000.00 |
| 514400 | Rochester | 36,000.00 | 24,000.00 | 120,000.00 |
| 514600 | Rosendale | 36,000.00 | 24,000.00 | 120,000.00 |
| 514800 | Saugerties | 27,000.00 | 18,000.00 | 90,000.00 |
| 515000 | Shandaken | 27,000.00 | 18,000.00 | 90,000.00 |
| 515200 | Shawangunk | 12,000.00 | 8,000.00 | 40,000.00 |
| 515400 | Ulster | 27,000.00 | 18,000.00 | 90,000.00 |
| 515600 | Wawarsing | 12,000.00 | 8,000.00 | 40,000.00 |
| 515800 | Woodstock | 27,000.00 | 18,000.00 | 90,000.00 |
| 510000 | Ulster County | 45,000.00 | 30,000.00 | 150,000.00 |

School Districts

| <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, 2022)

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

Aged (Senior Citizen) Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2022)

| | <u>SWIS</u> | <u>Town</u> | <u>Amount 50%</u> | <u>Sliding Scale</u> | |
|--|-------------|------------------------|-------------------|----------------------|--|
| | 510800 | Kingston, City* | \$20,000 | \$28,399/5% | |
| | 512000 | Denning* | \$12,025 | \$17,724.99/20% | |
| | 512200 | Esopus* | \$16,000 | \$21,699.99/20% | |
| | 512400 | Gardiner* | \$26,000 | \$34,399.99/5% | |
| | 512600 | Hardenburgh | \$8,500 | none | |
| | 512800 | Hurley* | \$15,000 | \$20,699.99/20% | |
| | 513000 | Kingston, Town* | \$15,000 | \$20,699.99/20% | |
| | 513200 | Lloyd* | \$29,000 | \$37,399.99/5% | |
| | 513400 | Marbletown * | \$29,000 | \$37,399.99/5% | |
| | 513600 | Marlborough* | \$21,000 | \$29,399.99/5% | |
| | 513800 | New Paltz* | \$21,500 | \$29,899.99/5% | |
| | 514000 | Olive* | \$24,000 | \$32,399.99/5% | |
| | 514200 | Plattekill * | \$28,000 | \$36,399.99/5% | |
| | 514400 | Rochester * | \$29,000 | \$37,399.99/5% | |
| | 514600 | Rosendale* | \$29,000 | \$37,399.99/5% | |
| | 514889 | Saugerties* | \$29,000 | \$37,399.99/5% | |
| | 514801 | Village of Saugerties* | \$21,500 | \$29,899.99/5% | |
| | 515000 | Shandaken* | \$24,000 | \$32,399.99/5% | |
| | 515200 | Shawangunk* | \$17,500 | \$24,999.99/10% | |
| | 515400 | Ulster* | \$24,000 | \$32,399.99/5% | |
| | 515600 | Wawarsing* | \$17,500 | \$24,999.99/10% | |
| | 515800 | Woodstock * | \$29,000 | \$37,399.99/5% | |
| | 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* | \$29,000 | \$37,399.99/5% | Onteora * | \$29,000 \$37,399.99/5% |
| Fallsburgh* | \$17,500 | \$23,199.99/20% | Pine Bush* | \$29,000 \$37,399.99/5% |
| Highland* | \$29,000 | \$37,399.99/5% | Rondout Valley* | \$19,500 \$27,899.99/5% |
| Kingston Cons.* | \$20,000 | \$25,699.99/20% | Saugerties* | \$21,500 \$29,899.99/5% |
| Livingston Manor* | \$17,500 | \$23,199.99/20% | Tri - Valley* | \$17,500 \$23,199.99/20% |
| Margaretville* | \$10,600 | \$16,299.99/20% | Valley Central* | \$16,500 \$23,999.99 10% |
| Marlboro* | \$29,000 | \$37,399.99/5% | Wallkill* | \$22,749 \$31,148.99/5% |
| New Paltz* | \$29,000 | \$37,399.99/5% | | |

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2022)

| | <u>SWIS</u> | <u>Town</u> | <u>Amount 50%</u> | <u>5%</u> |
|--|-------------|------------------------|-------------------|-----------------|
| | 510800 | Kingston, City | No exemption | |
| | 512000 | Denning | No exemption | |
| | 512200 | Esopus | No exemption | |
| | 512400 | Gardiner | No exemption | |
| | 512600 | Hardenburgh | No exemption | |
| | 512800 | Hurley* | \$15,000 | \$23,399.99 |
| | 513000 | Kingston, Town | No exemption | |
| | 513200 | Lloyd | No exemption | |
| | 513400 | Marbletown * | \$29,000 | \$37,399.99 |
| | 513600 | Marlborough | No exemption | |
| | 513800 | New Paltz* | \$17,500 | \$24,999.99/10% |
| | 514000 | Olive | No exemption | |
| | 514200 | Plattekill * | \$28,000 | \$36,399.99 |
| | 514400 | Rochester * | \$29,000 | \$37,399.99 |
| | 514600 | Rosendale* | \$29,000 | \$37,399.99 |
| | 514889 | Saugerties | \$29,000 | \$37,399.99 |
| | 514801 | Village of Saugerties* | \$21,500 | \$29,899.99 |
| | 515000 | Shandaken* | \$24,000 | \$32,399.99 |
| | 515200 | Shawangunk | No exemption | |
| | 515400 | Ulster* | \$15,000 | \$23,399.99 |
| | 515600 | Wawarsing | No exemption | |
| | 515800 | Woodstock * | \$29,000 | \$37,399.99 |
| | 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 | Wallkill | No exemption |
| New Paltz* | \$29,000/\$37,399.99 | | |

NOTE: * Indicates Sliding Scale Option

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2022 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 | 21.738688 | 118,187 | \$ 2,569 | 0 | \$ - | 109,412 | \$ 2,378 | 0 | \$ - | 0 | \$ - |
| Esopus | 4.242100 | 13,177,046 | \$ 55,898 | 254,140 | \$ 1,078 | 5,907,326 | \$ 25,059 | 0 | \$ - | 194,031 | \$ 823 |
| Gardiner | 3.913676 | 9,954,814 | \$ 38,960 | 0 | \$ - | 8,319,909 | \$ 32,561 | 212,947 | \$ 833 | 305,151 | \$ 1,194 |
| Hardenburgh | 5.782245 | 174,212 | \$ 1,007 | 0 | \$ - | 61,500 | \$ 356 | 0 | \$ - | 48,525 | \$ 281 |
| Hurley | 3.649174 | 13,808,150 | \$ 50,388 | 0 | \$ - | 13,653,759 | \$ 49,825 | 0 | \$ - | 765,525 | \$ 2,794 |
| Kingston, Town | 4.554523 | 976,425 | \$ 4,447 | 0 | \$ - | 937,670 | \$ 4,271 | 0 | \$ - | 0 | \$ - |
| Kingston, City | 4.321005 | 17,333,635 | \$ 74,899 | 0 | \$ - | 16,718,328 | \$ 72,240 | 0 | \$ - | 1,087,073 | \$ 4,697 |
| Lloyd | 3.740834 | 16,564,636 | \$ 61,966 | 0 | \$ - | 9,432,988 | \$ 35,287 | 0 | \$ - | 413,285 | \$ 1,546 |
| Marbletown | 3.764786 | 11,177,314 | \$ 42,080 | 341,000 | \$ 1,284 | 14,755,541 | \$ 55,551 | 390,600 | \$ 1,471 | 403,850 | \$ 1,520 |
| Marlborough | 4.075511 | 17,734,757 | \$ 72,278 | 0 | \$ - | 6,760,819 | \$ 27,554 | 0 | \$ - | 647,110 | \$ 2,637 |
| New Paltz | 4.071080 | 12,650,073 | \$ 51,499 | 367,000 | \$ 1,494 | 6,997,124 | \$ 28,486 | 0 | \$ - | 745,504 | \$ 3,035 |
| Olive | 3.486575 | 8,532,510 | \$ 29,749 | 0 | \$ - | 16,704,477 | \$ 58,241 | 0 | \$ - | 1,124,350 | \$ 3,920 |
| Plattekill | 4.224968 | 16,460,129 | \$ 69,544 | 0 | \$ - | 8,325,175 | \$ 35,174 | 0 | \$ - | 1,047,000 | \$ 4,424 |
| Rochester | 3.501986 | 10,461,292 | \$ 36,635 | 0 | \$ - | 14,232,357 | \$ 49,842 | 29,800 | \$ 104 | 1,249,475 | \$ 4,376 |
| Rosendale | 3.785575 | 9,069,469 | \$ 34,333 | 0 | \$ - | 9,902,257 | \$ 37,486 | 60,000 | \$ 227 | 335,810 | \$ 1,271 |
| Saugerties | 3.531794 | 40,033,169 | \$ 141,389 | 0 | \$ - | 31,735,748 | \$ 112,084 | 0 | \$ - | 3,510,989 | \$ 12,400 |
| Shandaken | 15.149207 | 1,030,806 | \$ 15,616 | 0 | \$ - | 1,716,172 | \$ 25,999 | 0 | \$ - | 102,073 | \$ 1,546 |
| Shawangunk | 19.649834 | 4,574,109 | \$ 89,880 | 0 | \$ - | 2,307,783 | \$ 45,348 | 0 | \$ - | 191,900 | \$ 3,771 |
| Ulster | 5.515677 | 10,822,900 | \$ 59,696 | 0 | \$ - | 7,718,848 | \$ 42,575 | 0 | \$ - | 662,878 | \$ 3,656 |
| Wawarsing | 3.834568 | 8,681,258 | \$ 33,289 | 0 | \$ - | 9,784,255 | \$ 37,518 | 0 | \$ - | 756,750 | \$ 2,902 |
| Woodstock | 4.329742 | 8,750,015 | \$ 37,885 | 0 | \$ - | 19,736,718 | \$ 85,455 | 30,000 | \$ 130 | 1,710,323 | \$ 7,405 |
| Totals: | | 232,084,906 | \$ 1,004,009 | 962,140 | \$ 3,856 | 205,818,166 | \$ 863,289 | 723,347 | \$ 2,765 | 15,301,602 | \$ 64,199 |

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 2022 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 | 21.738688 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 1,401,262 | \$ 30,462 |
| Esopus | 4.242100 | 5,383,622 | \$ 22,838 | 72,857 | \$ 309 | 265,000 | \$ 1,124 | 2,891,056 | \$ 12,264 | 0 | \$ - |
| Gardiner | 3.913676 | 15,212,769 | \$ 59,538 | 59,000 | \$ 231 | 474,410 | \$ 1,857 | 434,081 | \$ 1,699 | 148,680 | \$ 582 |
| Hardenburgh | 5.782245 | 1,277,455 | \$ 7,387 | 0 | \$ - | 0 | \$ - | 1,722,859 | \$ 9,962 | 353,247 | \$ 2,043 |
| Hurley | 3.649174 | 2,516,366 | \$ 9,183 | 22,000 | \$ 80 | 2,011,250 | \$ 7,339 | 830,445 | \$ 3,030 | 0 | \$ - |
| Kingston, Town | 4.554523 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Kingston, City | 4.321005 | 155,326 | \$ 671 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Lloyd | 3.740834 | 8,853,035 | \$ 33,118 | 797,500 | \$ 2,983 | 213,600 | \$ 799 | 222,680 | \$ 833 | 0 | \$ - |
| Marbletown | 3.764786 | 11,131,676 | \$ 41,908 | 156,000 | \$ 587 | 305,000 | \$ 1,148 | 116,480 | \$ 439 | 0 | \$ - |
| Marlborough | 4.075511 | 16,220,710 | \$ 66,108 | 1,715,800 | \$ 6,993 | 2,757,500 | \$ 11,238 | 987,040 | \$ 4,023 | 0 | \$ - |
| New Paltz | 4.071080 | 8,136,232 | \$ 33,123 | 127,200 | \$ 518 | 50,000 | \$ 204 | 274,864 | \$ 1,119 | 0 | \$ - |
| Olive | 3.486575 | 1,709,736 | \$ 5,961 | 0 | \$ - | 0 | \$ - | 1,986,312 | \$ 6,925 | 0 | \$ - |
| Plattekill | 4.224968 | 8,247,389 | \$ 34,845 | 750,000 | \$ 3,169 | 381,149 | \$ 1,610 | 115,924 | \$ 490 | 0 | \$ - |
| Rochester | 3.501986 | 12,374,360 | \$ 43,335 | 0 | \$ - | 800,000 | \$ 2,802 | 1,665,364 | \$ 5,832 | 0 | \$ - |
| Rosendale | 3.785575 | 1,673,868 | \$ 6,337 | 0 | \$ - | 0 | \$ - | 864,342 | \$ 3,272 | 0 | \$ - |
| Saugerties | 3.531794 | 11,424,106 | \$ 40,348 | 0 | \$ - | 10,000 | \$ 35 | 1,259,596 | \$ 4,449 | 725 | \$ 3 |
| Shandaken | 15.149207 | 102,073 | \$ 1,546 | 0 | \$ - | 0 | \$ - | 2,014,654 | \$ 30,520 | 18,800 | \$ 285 |
| Shawangunk | 19.649834 | 6,417,015 | \$ 126,093 | 0 | \$ - | 62,000 | \$ 1,218 | 599,114 | \$ 11,772 | 0 | \$ - |
| Ulster | 5.515677 | 1,797,556 | \$ 9,915 | 0 | \$ - | 1,000 | \$ 6 | 116,140 | \$ 641 | 0 | \$ - |
| Wawarsing | 3.834568 | 1,786,595 | \$ 6,851 | 0 | \$ - | 17,074 | \$ 65 | 1,606,018 | \$ 6,158 | 0 | \$ - |
| Woodstock | 4.329742 | 929,908 | \$ 4,026 | 0 | \$ - | 95,000 | \$ 411 | 2,088,256 | \$ 9,042 | 1,356,705 | \$ 5,874 |
| Totals: | | 115,349,797 | \$ 553,130 | 3,700,357 | \$ 14,870 | 7,442,983 | \$ 29,857 | 21,196,487 | \$ 142,932 | 1,878,157 | \$ 8,786 |
| 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 2022 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 | 21.738688 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 0 | \$ - | 0 | \$ - |
| Esopus | 4.242100 | 10,000 | \$ 42 | 644,896 | \$ 2,736 | 4,500 | \$ 19 | 0 | \$ - | 1,173,100 | \$ 4,976 |
| Gardiner | 3.913676 | 251,452 | \$ 984 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 629,300 | \$ 2,463 |
| Hardenburgh | 5.782245 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 46,300 | \$ 268 | 0 | \$ - |
| Hurley | 3.649174 | 0 | \$ - | 18,065 | \$ 66 | 1,500 | \$ 5 | 62,200 | \$ 227 | 410,000 | \$ 1,496 |
| Kingston, Town | 4.554523 | 45,000 | \$ 205 | 1,438,500 | \$ 6,552 | 0 | \$ - | 71,500 | \$ 326 | 253,750 | \$ 1,156 |
| Kingston, City | 4.321005 | 1,590,516 | \$ 6,873 | 2,475,200 | \$ 10,695 | 4,500 | \$ 19 | 0 | \$ - | 9,842,000 | \$ 42,527 |
| Lloyd | 3.740834 | 1,523,510 | \$ 5,699 | 41,600 | \$ 156 | 3,000 | \$ 11 | 160,800 | \$ 602 | 17,445,656 | \$ 65,261 |
| Marbletown | 3.764786 | 0 | \$ - | 5,710,000 | \$ 21,497 | 3,000 | \$ 11 | 371,700 | \$ 1,399 | 412,500 | \$ 1,553 |
| Marlborough | 4.075511 | 1,610,622 | \$ 6,564 | 2,431,000 | \$ 9,908 | 1,500 | \$ 6 | 368,000 | \$ 1,500 | 0 | \$ - |
| New Paltz | 4.071080 | 1,401,385 | \$ 5,705 | 1,289,151 | \$ 5,248 | 4,500 | \$ 18 | 727,700 | \$ 2,963 | 407,496,000 | \$ 1,658,949 |
| Olive | 3.486575 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 200 | \$ 1 | 442,200 | \$ 1,542 |
| Plattekill | 4.224968 | 325,800 | \$ 1,376 | 0 | \$ - | 0 | \$ - | 301,500 | \$ 1,274 | 96,800 | \$ 409 |
| Rochester | 3.501986 | 0 | \$ - | 0 | \$ - | 4,500 | \$ 16 | 55,000 | \$ 193 | 0 | \$ - |
| Rosendale | 3.785575 | 187,250 | \$ 709 | 531,000 | \$ 2,010 | 1,500 | \$ 6 | 800 | \$ 3 | 242,000 | \$ 916 |
| Saugerties | 3.531794 | 753,400 | \$ 2,661 | 4,750,000 | \$ 16,776 | 6,000 | \$ 21 | 2,100,000 | \$ 7,417 | 9,643,100 | \$ 34,057 |
| Shandaken | 15.149207 | 0 | \$ - | 0 | \$ - | 0 | \$ - | 32,250 | \$ 489 | 709,800 | \$ 10,753 |
| Shawangunk | 19.649834 | 69,755 | \$ 1,371 | 0 | \$ - | 1,500 | \$ 29 | 94,380 | \$ 1,855 | 1,931,272 | \$ 37,949 |
| Ulster | 5.515677 | 7,337,378 | \$ 40,471 | 0 | \$ - | 4,500 | \$ 25 | 13,208,300 | \$ 72,853 | 250,400 | \$ 1,381 |
| Wawarsing | 3.834568 | 2,103,695 | \$ 8,067 | 4,612,000 | \$ 17,685 | 3,000 | \$ 12 | 0 | \$ - | 14,725,500 | \$ 56,466 |
| Woodstock | 4.329742 | 671,042 | \$ 2,905 | 65,000 | \$ 281 | 0 | \$ - | 0 | \$ - | 2,128,700 | \$ 9,217 |
| Totals: | | 17,880,805 | \$ 83,632 | 24,006,412 | \$ 93,610 | 43,500 | \$ 199 | 17,600,630 | \$ 91,366 | 467,832,078 | \$ 1,931,072 |

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 2022 County Taxes

| Town | County Tax Rate | Wholly Exempt Property | | Miscellaneous Exemptions | | Total Exemptions | |
|----------------|-----------------|------------------------|------------------|--------------------------|------------------|------------------|------------------|
| | | Value | Revenue Foregone | Value | Revenue Foregone | Value | Revenue Foregone |
| Denning | 21.738688 | 3,656,335 | \$ 79,484 | 0 | \$ - | 5,285,196 | \$ 114,893 |
| Esopus | 4.242100 | 208,397,349 | \$ 884,042 | 21,901,617 | \$ 92,909 | 260,276,540 | \$ 1,104,119 |
| Gardiner | 3.913676 | 18,120,800 | \$ 70,919 | 0 | \$ - | 54,123,313 | \$ 211,821 |
| Hardenburgh | 5.782245 | 5,597,800 | \$ 32,368 | 0 | \$ - | 9,281,898 | \$ 53,670 |
| Hurley | 3.649174 | 14,712,479 | \$ 53,688 | 90,000 | \$ 328 | 48,901,739 | \$ 178,451 |
| Kingston, Town | 4.554523 | 4,108,000 | \$ 18,710 | 0 | \$ - | 7,830,845 | \$ 35,666 |
| Kingston, City | 4.321005 | 476,276,995 | \$ 2,057,995 | 45,983,100 | \$ 198,693 | 571,466,673 | \$ 2,469,310 |
| Lloyd | 3.740834 | 55,532,000 | \$ 207,736 | 0 | \$ - | 111,204,290 | \$ 415,997 |
| Marbletown | 3.764786 | 56,708,784 | \$ 213,496 | 353,000 | \$ 1,329 | 102,336,445 | \$ 385,275 |
| Marlborough | 4.075511 | 48,657,600 | \$ 198,305 | 0 | \$ - | 99,892,458 | \$ 407,113 |
| New Paltz | 4.071080 | 144,552,505 | \$ 588,485 | 2,580 | \$ 11 | 584,821,818 | \$ 2,380,856 |
| Olive | 3.486575 | 23,202,224 | \$ 80,896 | 0 | \$ - | 53,702,009 | \$ 187,236 |
| Plattekill | 4.224968 | 18,345,400 | \$ 77,509 | 0 | \$ - | 54,396,266 | \$ 229,822 |
| Rochester | 3.501986 | 51,800,900 | \$ 181,406 | 0 | \$ - | 92,673,048 | \$ 324,540 |
| Rosendale | 3.785575 | 29,584,700 | \$ 111,995 | 21,000 | \$ 79 | 52,473,996 | \$ 198,644 |
| Saugerties | 3.531794 | 125,716,355 | \$ 444,004 | 0 | \$ - | 230,943,188 | \$ 815,644 |
| Shandaken | 15.149207 | 6,735,067 | \$ 102,031 | 0 | \$ - | 12,461,695 | \$ 188,785 |
| Shawangunk | 19.649834 | 43,759,420 | \$ 859,865 | 0 | \$ - | 60,008,248 | \$ 1,179,152 |
| Ulster | 5.515677 | 166,799,815 | \$ 920,014 | 17,670,000 | \$ 97,462 | 226,389,715 | \$ 1,248,693 |
| Wawarsing | 3.834568 | 139,720,571 | \$ 535,768 | 0 | \$ - | 183,796,716 | \$ 704,781 |
| Woodstock | 4.329742 | 60,168,870 | \$ 260,516 | 1,316,400 | \$ 5,700 | 99,046,937 | \$ 428,848 |
| Totals: | | 1,702,153,969 | \$ 7,979,233 | 87,337,697 | \$ 396,511 | 2,921,313,033 | \$ 13,263,316 |

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 |
| 2004 | 733,274 | 2,940 | 401,443 | | 24,085 | 359,206 | 8,373 | 37,867 | 75,398 | 6,744 |
| 2005 | 1,119,802 | 3,263 | 561,050 | | 32,396 | 475,188 | 8,233 | 43,541 | 112,236 | 8,808 |
| 2006 | 1,064,073 | 4,736 | 585,367 | | 36,732 | 511,511 | 8,879 | 48,043 | 107,675 | 8,932 |
| 2007 | 1,018,088 | 4,686 | 530,046 | 1,233 | 41,349 | 512,465 | 9,167 | 41,899 | 137,284 | 9,204 |
| 2008 | 1,025,059 | 4,874 | 515,329 | 2,211 | 36,891 | 495,100 | 10,235 | 49,696 | 116,136 | 8,992 |
| 2009 | 1,061,609 | 4,020 | 884,138 | 2,568 | 56,425 | 515,927 | 10,189 | 52,607 | 126,769 | 9,501 |
| 2010 | 1,078,315 | 4,042 | 871,014 | 2,649 | 64,078 | 502,599 | 10,994 | 50,599 | 128,324 | 9,255 |
| 2011 | 1,129,156 | 4,141 | 905,287 | 3,309 | 64,791 | 540,393 | 12,298 | 50,516 | 138,546 | 9,723 |
| 2012 | 1,110,262 | 4,099 | 892,312 | 3,196 | 73,454 | 536,901 | 14,141 | 53,567 | 140,752 | 9,231 |
| 2013 | 1,279,204 | 4,110 | 1,256,798 | 2,746 | 81,192 | 546,345 | 15,508 | 57,682 | 146,417 | 9,446 |
| 2014 | 1,233,281 | 4,085 | 1,097,910 | 2,747 | 75,880 | 543,995 | 15,445 | 55,979 | 152,204 | 9,466 |
| 2015 | 1,166,772 | 4,017 | 1,077,850 | 3,446 | 71,575 | 549,847 | 15,736 | 54,141 | 158,825 | 9,355 |
| 2016 | 1,151,036 | 3,999 | 1,082,757 | 3,903 | 68,099 | 554,276 | 15,621 | 48,820 | 166,443 | 9,278 |
| 2017 | 1,172,209 | 3,953 | 1,024,610 | 3,864 | 63,127 | 552,515 | 15,252 | 27,496 | 166,033 | 9,186 |
| 2018 | 1,139,692 | 3,862 | 985,517 | 3,108 | 58,973 | 555,539 | 16,032 | 22,320 | 160,953 | 9,221 |
| 2019 | 1,103,790 | 3,825 | 956,342 | 2,716 | 60,363 | 557,830 | 15,841 | 26,379 | 158,798 | 9,079 |
| 2020 | 1,071,159 | 3,839 | 886,304 | 2,460 | 61,371 | 550,601 | 15,254 | 23,172 | 153,947 | 8,950 |
| 2021 | 1,004,009 | 3,856 | 863,289 | 2,765 | 64,199 | 553,130 | 14,870 | 29,857 | 142,932 | 8,786 |
| 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 |
| 2004 | 121,126 | 327 | 2,025 | 4,573 | 910,309 | 5,809,524 | | 8,497,214 |
| 2005 | 110,297 | 330 | 1,281 | 4,769 | 1,106,981 | 5,754,502 | | 9,342,677 |
| 2006 | 125,529 | 319 | 1,038 | 2,151 | 1,167,449 | 7,673,285 | | 11,345,718 |
| 2007 | 120,825 | 48 | 1,128 | 1,009 | 1,040,976 | 7,979,713 | | 11,449,120 |
| 2008 | 119,897 | 39 | 1,041 | 576 | 935,090 | 6,640,294 | | 9,961,459 |
| 2009 | 92,447 | 162 | 1,042 | 1,828 | 1,237,233 | 7,046,152 | | 11,102,616 |
| 2010 | 104,126 | 2,122 | 1,034 | 717 | 1,932,516 | 7,417,325 | | 12,179,710 |
| 2011 | 537,374 | 3,696 | 1,098 | 2,234 | 2,113,180 | 6,758,616 | | 12,274,358 |
| 2012 | 84,947 | 5,500 | 1,470 | 2,645 | 2,037,480 | 7,834,743 | 89,309 | 12,894,009 |
| 2013 | 64,863 | 6,495 | 1,477 | 6,631 | 2,098,190 | 7,913,117 | 247,675 | 13,737,896 |
| 2014 | 82,634 | 8,409 | 1,131 | 7,152 | 2,061,228 | 7,995,482 | 252,485 | 13,599,513 |
| 2015 | 70,806 | 9,646 | 369 | 5,449 | 2,022,042 | 7,712,357 | 241,993 | 13,174,226 |
| 2016 | 68,185 | 13,060 | 339 | 3,168 | 2,037,101 | 7,624,241 | 279,701 | 13,130,027 |
| 2017 | 95,161 | 14,938 | 315 | 5,907 | 2,017,196 | 7,643,114 | 313,181 | 13,128,057 |
| 2018 | 96,010 | 17,203 | 305 | 13,666 | 1,964,577 | 7,721,058 | 320,333 | 13,088,369 |
| 2019 | 104,992 | 26,432 | 260 | 13,146 | 1,976,189 | 7,920,367 | 332,514 | 13,268,863 |
| 2020 | 101,323 | 55,074 | 227 | 87,014 | 1,967,434 | 8,028,159 | 372,598 | 13,388,886 |
| 2021 | 83,632 | 93,610 | 199 | 91,366 | 1,931,072 | 7,979,233 | 396,511 | 13,263,316 |

Revenue forgone represents the dollar amount of taxes exempted.

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