

ULSTER COUNTY

2013 Real Property Data Report

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

Thomas H. Jackson, Jr. Director of Real Property

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



**Report Data Based On 2013 Assessment Roll
and includes
2013-14 School Tax Rates and
2014 County, Town and Special District Tax Rates**

Presented To:

Michael P. Hein, County Executive

and the

Ulster County Legislature

and the

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

DISCLAIMER

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

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

2013 Real Property Data Report

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

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Burton Gulnick, Jr.
Commissioner of Finance



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

January 31, 2014

Honorable Michael P. Hein, Ulster County Executive

Honorable John R. Parete, Chairman Ulster County Legislature

Susan Savage, Assistant Deputy Commissioner
New York State Department of Taxation and Finance
Office of Real Property Tax Services

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

Accordingly, I hereby submit the Ulster County 2013 Real Property Data Report.

Respectfully,

Thomas H. Jackson, Jr.
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

2013 Real Property Data Report

Introduction

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

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

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

Real Property Staff

Thomas H. Jackson, Jr., Director of Real Property
Margaret Dugan, Real Property Information System Specialist
Tracey Williams, Real Property Tax Service Specialist
Susan J. Wilson, Senior Tax Map Specialist
William Peetoom, 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 2013, the services provided pursuant to this statute included:

- Processing a total of 4,456 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 414 tax map revisions were processed In 2013 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 124 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including an 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.

Special projects during 2013 included:

- Collaboration with The Ulster County Clerk and the New York State Department of Finance to implement the new electronic real property transfer report (RP-5217 PDF) program.
- Collaboration with the Ulster County Department of Finance to implement upgrades to the county tax sale process.
- Administrative support to the Town of Wawarsing for a town-wide data collection project.
- Participation in the implementation of a data exchange program involving Ulster County, the Ulster County Assessor's Association and the Ulster County Board of Realtors.
- Collaboration with the Ulster County Department of Finance to provide for the centralized calculation of Ulster County Industrial Agency (UCIDA) project Payments in Lieu of Tax (PILOT) amounts.

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: 86,376
- Total tax map sheets: 827
- 2013 tax map revisions processed: 414
- 2013 survey & subdivision map certifications: 165
- Total 2013 property transfers: 4,456
- Total 2013 applications for correction of errors & refunds: 124

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	2008	2009	2010	2011	2012	2013
510800	Kingston, City	460	440	489	404	385	432
512000	Denning	43	31	33	27	30	33
512200	Esopus	246	192	235	186	194	224
512400	Gardiner	208	166	122	150	147	154
512600	Hardenburgh	26	21	18	20	21	19
512800	Hurley	198	195	172	160	186	198
513000	Kingston, Town	33	30	24	16	27	26
513200	Lloyd	277	239	232	156	198	209
513400	Marbletown	221	183	174	175	194	202
513600	Marlborough	218	179	162	148	186	180
513800	New Paltz	235	208	204	192	256	244
514000	Olive	164	135	152	128	131	157
514200	Plattekill	196	171	183	142	163	139
514400	Rochester	291	244	220	181	218	237
514600	Rosendale	156	132	133	118	116	149
514800	Saugerties	523	462	460	428	448	510
515000	Shandaken	156	128	125	160	152	158
515200	Shawangunk	278	240	206	219	208	245
515400	Ulster	248	274	260	232	243	304
515600	Wawarsing	332	332	361	316	328	376
515800	Woodstock	252	229	265	224	237	260
510000	County Total	4,761	4,231	4,230	3,782	4,068	4,456

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.

Six Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are Barbara Galloway, Town of Marbletown; Michael Sommer, Towns of Denning, Hardenburgh and Wawarsing; Cindy Hilbert, Town of Marlborough; Michael Dunham, Towns of Plattekill and Rosendale; James Maloney, Towns of Kingston and Ulster, and Frank V. Orlando, Town of Saugerties.

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

Town	Name And Address	Phone
Denning	Michael Sommer, IAO, 28 Cooper, Accord, NY 12404	(845) 626-4342
Esopus	Jo Anna Mignone, P.O. Box 700, Port Ewen, NY 12466	(845) 331-5546
Gardiner	Maureen Gallagher, P.O. Box 1, Gardiner, NY 12525	(845) 255-9675
Hardenburgh	Michael Sommer, IAO, 51 Rider Hollow Road, Arkville, NY 12406	(845) 586-2320
Hurley	William Marks, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	James Maloney, IAO, 906 Sawkill Rd. Kingston, New York 12401	(845) 750-1622
Lloyd	Jennifer Mund, 12 Church St., Highland, NY 12528	(845) 691-2197
Marbletown	Barbara Galloway, IAO, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-9523
Marlborough	Cindy Hilbert, IAO, 1650 Rte. 9W, Milton, NY 12547	(845) 795-5049
New Paltz	Lorry King, P.O. Box 550, New Paltz, NY 12561	(845) 255-0103
Olive	William Cook, P.O. Box 180, West Shokan, NY 12494	(845) 657-8137
Plattekill	Michael Dunham, IAO, P.O. Box 45, Modena, NY 12548	(845) 883-7331
Rochester	Cindy Stokes, P.O. Box 65, Accord, NY 12404	(845) 626-0920
Rosendale	Michael Dunham, IAO, P.O. Box 423, Rosendale, NY 12472	(845) 658-9864
Saugerties	Frank Orlando, IAO, 4 High Street, Saugerties, NY 12477	(845) 246-2800
Shandaken (three elected)	Heidi Clark, Chairperson, P.O. Box 134, Shandaken, NY 12480 Carol Seitz, P.O. Box 134, Shandaken, NY 12480 Peter DiModica, P.O. Box 134, Shandaken, NY 12480	(845) 688-5003
Shawangunk	Curt Schoeberl, P.O. Box 247, Wallkill, NY 12589	(845) 895-2143
Ulster	James Maloney, IAO, 584 E. Chester Street, Kingston, NY 12401	(845) 331-1317
Wawarsing	Michael Sommer, IAO, 108 Canal St., Ellenville, NY 12428	(845) 647-6965
Woodstock	Marc Plate, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

Assessment Calendar

Key dates that affect the assessment process are:

Valuation Date.....July 1st of the preceding year

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Reassessment Activity in Ulster County 2004 through 2014

SWIS	City / Town	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
510800	City of Kingston			D	D	R	AR	CR	PRO	PRO	PRO	PRO
512000	Denning											
512200	Esopus					U	AR	CR	PRO	PRO	PRO	PRO
512400	Gardiner	U										
512600	Hardenburgh											
512800	Hurley	AR		U								PRO
513000	Town of Kingston		R									
513200	Lloyd			U				U	PRO	PRO	PRO	PRO
513400	Marbletown		U							PRO		
513600	Marlborough		U			U	AR	CR	PRO	PRO	PRO	PRO
513800	New Paltz	AR	AR		U			U	PRO	PRO	PRO	PRO
514000	Olive			R					PRO	PRO		
514200	Plattekill		U						U	PRO		PRO
514400	Rochester			U					U	PRO		
514600	Rosendale		U				U	CR	PRO	PRO	PRO	CR
514800	Saugerties		U					U	PRO	PRO	PRO	PRO
515000	Shandaken											
515200	Shawangunk											
515400	Ulster											
515600	Wawarsing									D	D	D
515800	Woodstock	U										R

Explanation of Codes: AR = Annual Reassessment U = Update Subsequent to Reassessment
D = Data Collection PRO = Projects to maintain 100% (non-reappraisal reassessment)
R = Initial 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 eleven years.

2014
ADOPTED BUDGET - EXPENDITURES

BEXPJ14A

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Fund AAAA General Fund
DEPARTMENT 1355 Assessment
DIVISION 1116 Real Property Div

	2011 ACTUAL EXPENSE	2012 ACTUAL EXPENSE	2013 ADOPTED BUDGET	2013 REVISED BUDGET	2014 APPROPRIATION REQUEST	2014 EXECUTIVE RECOMMENDATION	2014 APPROPRIATION ADOPTED
1355 Assessment							
1116 Real Property Div							
100 .1 Personnel Expenses							
192 1005 Regular Pay	397,263	367,390	286,117	286,117	297,526	297,526	297,526
192 1711 Longevity Pay					3,500	3,500	3,500
192 1807 Part Time Pay			25,000				
100 .1 Personnel Expenses	397,263	367,390	311,117	286,117	301,026	301,026	301,026
200 .2 Equipment Expenses							
205 2035 General Office Equipment		17,600					
200 .2 Equipment Expenses		17,600					
400 .4 Contractual Expenses							
401 4001 General Office Supplies	3,508	2,986	3,100	3,100	3,600	3,600	3,600
401 4028 Other General Supplies		26					
424 4400 Other Fees for Professional Service			8,500	8,500	108,500	108,500	108,500
430 4461 Conference/Related Exp-Non Mileage	563	69	900	900	900	900	900
430 4463 Memberships	615	615	615	615	615	615	615
430 4466 Periodicals/Subscriptions	187	205	350	350			
432 4492 Non-Tax Travel & Related Expense	499	148	3,375	3,375	3,375	3,375	3,375
433 4553 Other Misc Contractual Expenses				25,000			
438 4668 Outside Printing Services	256	20					
400 .4 Contractual Expenses	5,629	4,072	16,840	41,840	116,990	116,990	116,990
800 .8 Employee Benefit Expenses							
800 8001 State Retirement					66,226	66,226	66,226
800 8002 Social Security, FICA					23,028	23,028	23,028
800 8060 Empire PPO					63,696	63,696	63,696
800 8074 Dental					2,820	2,820	2,820
800 8076 Optical					684	684	684
800 .8 Employee Benefit Expenses					156,454	156,454	156,454
TOTAL: 1116 Real Property Div	402,893	389,062	327,957	327,957	574,470	574,470	574,470
TOTAL: 1355 Assessment	402,893	389,062	327,957	327,957	574,470	574,470	574,470

2014
ADOPTED BUDGET - REVENUES

BREVAJS14A

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Fund AAAA General Fund
DEPARTMENT 1355 Assessment
DIVISION 1116 Real Property Div

	2011 ACTUAL REVENUE	2012 ACTUAL REVENUE	2013 ADOPTED BUDGET	2013 REVISED ESTIMATE	2014 REVENUE REQUEST	2014 EXECUTIVE RECOMMENDATION	2014 REVENUE ADOPTED
1355 Assessment							
1116 Real Property Div							
667 3040 SA, Tax Maps & Assessments	0	200	2,700	2,700	2,700	2,700	2,700
343 1289 Other General Government Income	0	0	8,500	8,500	8,500	8,500	8,500
633 2655 Minor Sales, Other	7,611	7,798	8,000	8,000	7,000	7,000	7,000
TOTAL: 1116 Real Property Div	7,611	7,998	19,200	19,200	18,200	18,200	18,200
TOTAL: 1355 Assessment	7,611	7,998	19,200	19,200	18,200	18,200	18,200

Largest Taxpayers

For the 2013 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	1,225,853,964
2. New York State	337,549,894
3. Central Hudson Gas & Electric Corp.	322,845,077
4. PCK Development Co LLC (Hudson Valley Mall)	90,340,491
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	64,938,652
6. Verizon New York Inc	54,286,976
7. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	52,785,939
8. Smiley Brothers Inc (Hotel Resort Complex)	27,876,000
9. Criterion Atlantic (Warehouse – Iron Mountain)	17,473,000
10. CSX Transportation Inc (Railroad)	16,985,578

2013 Residential Assessment Ratios and Equalization Rates

Established by the NYS Office of Real Property Services

Municipality Type	Municipality Name	Residential Rate (RAR)	Equalization Rate
City	Kingston	100.00	100.00
Town	Denning	16.49	18.00
Town	Esopus	100.00	100.00
Town	Gardiner	92.00	92.00
Town	Hardenburgh	64.25	64.25
Town	Hurley	100.00	100.00
Town	Kingston	84.12	94.50
Town	Lloyd	100.00	100.00
Town	Marbletown	100.00	100.00
Town	Marlborough	100.00	100.00
Town/Village	New Paltz	100.00	100.00
Town	Olive	100.00	100.00
Town	Plattekill	100.00	100.00
Town	Rochester	100.00	100.00
Town	Rosendale	100.00	100.00
Town	Saugerties	100.00	100.00
Town/Village	Shandaken	20.75	26.00
Town	Shawangunk	22.00	22.00
Town	Ulster	76.73	81.50
Town	Wawarsing	1.47	1.76
Village	Ellenville	5.55	6.71
Town	Woodstock	100.00	100.00

Notes:

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

The above rates apply to the 2013 Assessment Role, the 2013-14 School Tax Bill and the 2014 County and Town Tax Bills

New York State Owned Land in Ulster County				
2013 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
Total Acreage of NYS Owned Land			183,746	or 24.7%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,294	0	0.00
512000	Denning	1,123	300	42,161.65
512200	Esopus	4,219	11	698.01
512400	Gardiner	2,908	32	2,884.28
512600	Hardenburgh	772	188	27,587.96
512800	Hurley	3,462	25	932.55
513000	Kingston, Town	647	54	1,645.75
513200	Lloyd	4,235	0	0.00
513400	Marbletown	3,741	4	17.25
513600	Marlborough	3,767	1	38.00
513800	New Paltz	4,099	0	0.00
514000	Olive	3,090	36	8,172.55
514200	Plattekill	3,828	27	301.55
514400	Rochester	4,730	60	14,780.81
514600	Rosendale	2,700	6	5.47
514800	Saugerties	9,238	14	1,386.88
515000	Shandaken	3,375	217	55,130.18
515200	Shawangunk	4,549	26	2,222.28
515400	Ulster	5,247	5	61.50
515600	Wawarsing	6,088	28	17,982.88
515800	Woodstock	4,665	80	7,736.10
510000	County Total	84,777	1,114	183,745.65

New York City Owned Land in Ulster County				
2013 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
Total Acreage of NY City Owned Land			35,999	or 4.8%
		Total	NY City	NY City
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,294	2	3.62
512000	Denning	1,123	66	2,653.12
512200	Esopus	4,219	0	0.00
512400	Gardiner	2,908	1	143.20
512600	Hardenburgh	772	14	839.23
512800	Hurley	3,462	26	6,579.30
513000	Kingston, Town	647	1	5.90
513200	Lloyd	4,235	0	0.00
513400	Marbletown	3,741	10	722.06
513600	Marlborough	3,767	0	0.00
513800	New Paltz	4,099	1	97.80
514000	Olive	3,090	121	10,778.41
514200	Plattekill	3,828	2	7.82
514400	Rochester	4,730	2	16.60
514600	Rosendale	2,700	0	0.00
514800	Saugerties	9,238	0	0.00
515000	Shandaken	3,375	68	3,063.58
515200	Shawangunk	4,549	1	100.90
515400	Ulster	5,247	0	0.00
515600	Wawarsing	6,088	67	5,921.72
515800	Woodstock	4,665	98	5,065.41
	County Total	84,777	480	35,998.67

Tax Rates

For the 2013 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 2013 Municipal Assessment Rolls
- The 2013-14 School District Tax Levies (9/01/13 tax bills)
- The 2014 County, Town and Special District Tax levies (1/01/14 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				
2007	31.90	15.94		Homestead		47.84
	64.32	15.94		Non-homestead		80.26
2008	32.61	16.56		Homestead		49.17
	67.14	16.56		Non-homestead		83.70
2009	6.08	3.51		Homestead		9.59
	13.34	3.51		Non-homestead		16.85
2010	7.08	3.73		Homestead		10.81
	13.52	3.73		Non-homestead		17.25
2011	7.30	3.91		Homestead		11.21
	14.11	3.91		Non-homestead		18.02
2012	8.54	4.24		Homestead		12.78
	15.77	4.24		Non-homestead		20.01
2013	9.10	4.31		Homestead *		13.41
	16.51	4.31		Non-homestead		20.82
2014	9.88	4.45		Homestead *		14.33
	17.69	4.45		Non-homestead		22.14

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

Village Tax Rates *

	2007	2008	2009	2010	2011	2012	2013
ELLENVILLE*	221.82	236.61	253.55	265.49	283.86	295.99	304.30
NEW PALTZ	4.62	4.77	4.77	4.86	4.85	4.85	4.91
SAUGERTIES	7.39	7.68	8.15	8.14	6.76	6.76	6.32

* Village tax rates are applied to the Village Assessment Rolls

2014 Ulster County Tax Rates

	Column 1	+ Column 2	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11																																																
	County Taxable	Clergy	Veterans	Apportionment	State Equal-	Equalized	% Share of	Share of	Other	Net	Col 10 / Col 1																																																
	Value	Exemption	Exemption	Value	ization Rate	Value	County Tax	County Tax	Adjustments	County Charges	= Tax Rate																																																
			Amount to be Raised: 78,657,387.45																																																								
TOWNS:																																																											
Denning	26,968,839		112,685	27,081,524	18.00%	150,452,911	0.8370411%	658,394.70		658,394.70	24.413164																																																
Esopus	792,410,593	6,000	14,816,295	807,232,888	100.00%	807,232,888	4.4910207%	3,532,519.57		3,532,519.57	4.457941																																																
Gardiner	721,229,229		8,693,350	729,922,579	92.00%	793,394,108	4.4140290%	3,471,959.89		3,471,959.89	4.813948																																																
Hardenburgh	106,139,916		155,794	106,295,710	64.25%	165,440,794	0.9204259%	723,982.94		723,982.94	6.821024																																																
Hurley	800,348,429	1,500	15,142,601	815,492,530	100.00%	815,492,530	4.5369730%	3,568,664.46		3,568,664.46	4.458889																																																
Kingston Town	76,353,554		1,353,445	77,706,999	94.50%	82,229,629	0.4574826%	359,843.83		359,843.83	4.712863																																																
Kingston City	1,417,795,525	13,500	22,841,528	1,440,650,553	100.00%	1,440,650,553	8.0150246%	6,304,408.98		6,304,408.98	4.446628																																																
Lloyd	1,010,820,526	4,500	17,097,554	1,027,922,580	100.00%	1,027,922,580	5.7188225%	4,498,276.37		4,498,276.37	4.450124																																																
Marbletown	911,392,266	3,000	12,142,675	923,537,941	100.00%	923,537,941	5.1380811%	4,041,480.34		4,041,480.34	4.434403																																																
Marlborough	702,367,971		18,403,220	720,771,191	100.00%	720,771,191	4.0099932%	3,154,155.85		3,154,155.85	4.490746																																																
New Paltz	1,127,307,920	4,500	16,060,997	1,143,373,417	100.00%	1,143,373,417	6.3611305%	5,003,499.03		5,003,499.03	4.438449																																																
Olive	1,190,966,515	3,000	10,270,074	1,201,239,589	100.00%	1,201,239,589	6.6830675%	5,256,726.30		5,256,726.30	4.413832																																																
Plattekill	662,329,354	4,500	16,027,520	678,361,374	100.00%	678,361,374	3.7740472%	2,968,566.89		2,968,566.89	4.482010																																																
Rochester	757,736,570	3,000	10,872,085	768,611,655	100.00%	768,611,655	4.2761524%	3,363,509.78		3,363,509.78	4.438891																																																
Rosendale	482,169,900	3,000	9,597,637	491,770,537	100.00%	491,770,537	2.7359535%	2,152,029.57		2,152,029.57	4.463218																																																
Saugerties	1,670,805,243	12,000	38,618,851	1,709,436,094	100.00%	1,709,436,094	9.5104065%	7,480,637.30		7,480,637.30	4.477265																																																
Shandaken	160,550,700		1,236,293	161,786,993	26.00%	622,257,665	3.4619155%	2,723,052.31		2,723,052.31	16.960700																																																
Shawangunk	178,594,439	1,500	4,914,320	183,510,259	22.00%	834,137,541	4.6407041%	3,650,256.61		3,650,256.61	20.438803																																																
Ulster	1,007,481,831	7,500	14,241,105	1,021,730,436	81.50%	1,253,656,977	6.9746904%	5,486,109.23		5,486,109.23	5.445368																																																
Wawarsing	18,277,092	4,500	315,224	18,596,816	1.76%	1,056,637,273	5.8785760%	4,623,934.30		4,623,934.30	252.990700																																																
Woodstock	1,275,709,282	1,500	12,056,585	1,287,767,367	100.00%	1,287,767,367	7.1644627%	5,635,379.19		5,635,379.19	4.417448																																																
Total	15,097,755,694	73,500	244,969,838	15,342,799,032		17,974,374,613	100.00%	78,657,387.45	0.00	78,657,387.45																																																	
	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="12">Note:</td> </tr> <tr> <td style="width: 10%;">County Budget:</td> <td colspan="11" style="text-align: right;">78,730,408.00</td> </tr> <tr> <td>County Relevies:</td> <td colspan="11" style="text-align: right;">73,020.55</td> </tr> <tr> <td>County Tax:</td> <td colspan="11" style="text-align: right;">78,657,387.45</td> </tr> </table>											Note:												County Budget:	78,730,408.00											County Relevies:	73,020.55											County Tax:	78,657,387.45										
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SOURCE: Ulster County Real Property Tax Service Agency

2014 Town Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
	Town Taxable	Town General	Erroneous	Public	Home	Town Share	Total Town	Town General Rate	Total Town	Town H'way Rate
	Value	Charge	Taxes	Library	Relief	of Relevies	General Charges	(Col 7 / Col 1)*1000	Highway	(Col 9 / Col 1)*1000
Towns:							=(sum cols 2,3,5)-col 6		Charges	
Denning	27,161,693	185,980.00	0.06			91.72	185,888.34	6.843769	691,594.00	25.462109
Esopus	801,124,251	1,184,238.00	20,972.83			1,329.58	1,203,881.25	1.502740	1,402,295.00	1.750409
Gardiner	723,954,224	606,926.00	32.79	229,230		646.93	835,541.86	1.154136	1,118,732.00	1.545308
Hardenburgh	106,345,960	277,595.00	223.79			297.05	277,521.74	2.609612	512,550.00	4.819647
Hurley	814,578,143	842,680.00	149.33			714.90	842,114.43	1.033804	1,446,281.00	1.775497
Kingston Town	77,024,375	336,245.00	0.00			890.75	335,354.25	4.353872	209,138.00	2.715218
Kingston City	1,432,929,757		(2.65)		1,440,684.13	0.00	1,440,681.48	1.005410		0.000000
Lloyd	1,011,290,286	3,037,090.00	2,000.66			1,644.15	3,037,446.51	3.003536	1,603,805.00	1.585900
Marbletown	913,240,087	785,758.00	132.85			5,019.54	780,871.31	0.855056	1,197,784.00	1.311576
Marlborough	710,158,525	3,301,175.00	16,374.86			2,474.69	3,315,075.17	4.668078	2,268,575.00	3.194463
New Paltz										
Town Within Village	1,133,863,074	5,444,449.00	3,835.74	396,000		8,892.78	5,835,391.96	5.146470	114,050.00	0.100585
Add Town Outside of Village	835,254,069	31,932.00					31,932.00	0.038230	1,607,767.00	1.924884
Town Outside of Village Rate								5.184700		2.025469
Olive	1,197,739,820	1,518,114.00	1,811.47	129,000		1,420.54	1,647,504.93	1.375512	1,633,015.00	1.363414
Plattekill	666,275,668	1,240,760.00	320.01			554.37	1,240,525.64	1.861880	1,238,294.00	1.858531
Rochester	758,838,757	709,398.00	5,522.06			1,330.90	713,589.16	0.940370	1,171,974.00	1.544431
Rosendale	482,134,935	1,561,743.00	8,706.60			183.79	1,570,265.81	3.256901	1,011,418.00	2.097790
Saugerties										
Town Within Village	1,685,606,420	6,337,829.00	19,073.18			5,989.16	6,350,913.02	3.767732	0.00	0.000000
Add Town Outside of Village	1,407,430,705	230,009.00					230,009.00	0.163425	2,710,356.00	1.925747
Town Outside of Village Rate								3.931157		1.925747
Shandaken	160,960,946	1,690,777.00	4,034.25			7,112.39	1,687,698.86	10.485145	1,369,465.00	8.508058
Shawangunk	183,363,045	1,426,983.00	115.23			3,705.80	1,423,392.43	7.762701	1,577,833.00	8.604967
Ulster	1,017,675,041	5,402,786.00	0.00			3,418.93	5,399,367.07	5.305591	2,578,276.00	2.533496
Wawarsing										
Town Within Village	18,529,065	2,745,576.00	2,037.07			7,054.41	2,740,558.66	147.905934	0.00	0.000000
Add Town Outside of Village	15,836,697	164,810.00					164,810.00	10.406842	3,283,421.00	207.329912
Town Outside of Village Rate								158.312776		207.329912
Woodstock	1,284,776,024	3,534,502.00	461.94			5,425.81	3,529,538.13	2.747201	1,635,100.00	1.272673
Total	17,466,091,567	42,597,355.00	85,802.07	754,230	1,440,684.13	58,198.19	44,819,873.01		30,381,723.00	

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

2014 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)	167,273.00	Denning (Ulster Co.)	18,868,336.00	18.00%	104,824,089	89.139639%	149,106.55	7.902475
			Neversink (Sullivan Co.)	498,080.00	3.90%	12,771,282	10.860361%	18,166.45	36.472960
						=====	=====	=====	
						117,595,371	100.000000%	167,273.00	
Fire Protection Dist	FD013	8,000.00		9,903,540.00					0.807792
22 ESOPUS									
Rifton Fire	FD021	316,800.00		132,268,680.00					2.395125
Esopus Fire	FD022	342,500.00		209,203,665.00					1.637161
St Remy Fire	FD023	142,841.00		130,441,959.00					1.095054
Port Ewen Fire	FD024	476,488.00		330,873,026.00					1.440093
South Rondout Fire	FD028	42,000.00		25,148,673.00					1.670068
Port Ewen Hydrant	HY022	45,000.00		324,577,058.00					0.138642
Town Library	LB022	270,380.00		825,975,693.00					0.327346
May Park New Salem Light	LT021	10,000.00		28,144,547.00					0.355309
Rifton Light	LT022	14,000.00		49,457,662.00					0.283070
Port Ewen Light	LT025	49,000.00		278,402,200.00					0.176004
South Rondout Light	LT029	8,500.00		27,861,555.00					0.305080
Port Ewen Sewer	SW021	244,550.00		292,150,780.00					0.837068
Port Ewen Water	WD023	409,218.00		326,397,904.00					1.253740
24 GARDINER									
Gardiner Fire	FD031	375,779.05		649,317,472.00					0.578729
Shawangunk Valley Fire #1	FD174 (EQ DIST)	294,211.00	Gardiner	98,882,723.00	92.00%	107,481,221	42.765181%	125,819.87	1.272415
			Shawangunk	31,646,470.00	22.00%	143,847,591	57.234819%	168,391.13	5.321008
						=====	=====	=====	
						251,328,812	100.000000%	294,211.00	
Gardiner Light	LT031	7,000.00		36,273,351.00					0.192979
Gardiner Sewer Cap-Costs	SW031 (UNITS)	7,000.00		206.00					33.980583
Gardiner Sewer Oper-Maint	SW032 (UNITS)	55,035.00		252.00					218.392857

2014 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)	269,760.00	Hardenburgh (Ulster Co.)	28,581,611.00	64.25%	44,484,998	10.898324%	29,399.32	1.028610
			Middletown (Delaware Co.)	355,950,481.00	100.00%	355,950,481	87.203860%	235,241.13	0.660882
			Roxbury (Delaware Co.)	2,478,895.00	32.00%	7,746,547	1.897817%	5,119.55	2.065255
						=====	=====	=====	
						408,182,026	100.000000%	269,760.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	80,246.00	Hardenburgh (Ulster Co.)	56,915,366.00	64.25%	88,584,227	64.189936%	51,509.86	0.905025
			Rockland (Sullivan Co.)	33,051,072.00	68.50%	48,249,740	34.962745%	28,056.20	0.848874
			Colchester (Delaware Co.)	36,600.00	3.13%	1,169,329	0.847320%	679.94	18.577599
						=====	=====	=====	
						138,003,296	100.000000%	80,246.00	
Arena Fire Dist	FD043 (EQ DIST)	34,796.00	Hardenburgh (Ulster Co.)	10,194,202.00	64.25%	15,866,462	17.906473%	6,230.74	0.611204
			Middletown (Delaware Co.)	37,141,841.00	100.00%	37,141,841	41.917307%	14,585.55	0.392699
			Andes (Delaware Co.)	35,599,109.00	100.00%	35,599,109	40.176220%	13,979.72	0.392699
						=====	=====	=====	
						88,607,412	100.000000%	34,796.00	
Fire Protection Dist #1	FD044	1,000.00		13,655,437.00					0.073231
Hardenburgh Insurance Prem.	FD043	2,473.45		10,194,202.00					0.242633
Hardenburgh Insurance Prem.	FD041	6,934.85		28,581,611.00					0.242633
Hardenburgh Ambulance	AD300	2,100.00		38,775,813.00					0.054157
28 HURLEY									
Hurley Fire	FD051	216,704.00		283,224,503.00					0.765132
West Hurley Fire	FD052	349,228.00		548,790,405.00					0.636360
West Hurley Library	LB052	185,888.00		548,774,405.00					0.338733
West Hurley Lib Bond	LB050	44,000.00		547,838,305.00					0.080316
Hurley Library	LB053	120,300.00		283,224,503.00					0.424751
Rolling Meadows Light	LT051	8,000.00		39,377,534.00					0.203162
30 KINGSTON									
Sawkill Fire	FD061	139,450.00		80,278,578.00					1.737076

2014 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	212,600.00		1,056,718,651.00					0.201189
Mountainside Woods Drain	DD040 (FE)								
Highland Fire	FD072	1,015,005.00		997,719,000.00					1.017326
Clintondale Fire	FD121 (EQ DIST)	338,349.00	Lloyd	59,454,671.00	100.00%	59,454,671	#DIV/0!	#DIV/0!	#DIV/0!
			Plattekill	164,053,059.00	100.00%	164,053,059	#DIV/0!	#DIV/0!	#DIV/0!
						=====	=====	=====	
						223,507,730	#DIV/0!	#DIV/0!	
Highland Light	LT071	169,775.00		939,986,491.00					0.180614
Highland Sewer	SW071	226,313.00		393,063,734.00					0.575767
Highland Sewer Cap Cost	SW073	383,995.00		414,239,631.00					0.926988
Sewer Hook Up	SW076(MOVE TAX)	766.00		766.00					
Highland Water	WD072	20,000.00		451,667,335.00					0.044280
Highland Water Cap Cost	WD074	317,794.00		484,935,467.00					0.655333
34 MARBLETOWN									
Stone Ridge Fire	FD081	360,460.00		209,264,203.00					1.722512
High Falls Fire	FD082 (EQ DIST)	273,619.00	Marbletown	161,643,944.00	100.00%	161,643,944	79.514044%	217,565.53	1.345955
			Rosendale	41,645,859.00	100.00%	41,645,859	20.485956%	56,053.47	1.345955
						=====	=====	=====	
						203,289,803	100.000000%	273,619.00	
Cottekill Fire	FD083 (EQ DIST)	120,630.00	Marbletown	43,086,637.00	100.00%	43,086,637	58.026969%	69,997.93	1.624586
			Rosendale	31,166,142.00	100.00%	31,166,142	41.973031%	50,632.07	1.624586
						=====	=====	=====	
						74,252,779	100.000000%	120,630.00	
Marbletown Fire	FD084	67,085.40		35,060,807.00					1.913401
Lomontville Fire	FD085	106,000.00		181,595,559.00					0.583715
Kripplebush Fire	FD086	137,978.00		185,882,489.00					0.742286
Vly Atwood Fire	FD087	55,575.00		137,424,099.00					0.404405
Stone Ridge Library	LB081	250,225.00		953,900,334.00					0.262318
Stone Ridge Light	LT081	7,200.00		39,884,978.00					0.180519
High Falls Light	LT082	6,600.00		32,899,991.00					0.200608
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,757,189.00	100.00%	30,757,189	78.243078%	8,137.28	0.264565
			Rosendale	8,552,600.00	100.00%	8,552,600	21.756922%	2,262.72	0.264565
						=====	=====	=====	
						39,309,789	100.000000%	10,400.00	

2014 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)	1,540.00		1,540.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	1,540.00		1,540.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,540.00		1,540.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	1,100.00		1,100.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	1,100.00		1,100.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	840.00		840.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	2,560.00		2,560.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	1,900.00		1,900.00					
Stamen Knolls Dist	DD028 (MOVE TAX)	1,476.00		1,476.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Fire	FD091	457,600.00		469,789,706.00					0.974053
Milton Fire	FD092	385,200.00		281,017,176.00					1.370735
Riverview Dr Improv	HD120(MOVE TAX)	25,000.00		25,000.00					
Marlborough Light	LT091	36,220.00		130,036,991.00					0.278536
Milton Light	LT092	19,050.00		57,927,351.00					0.328860
McLaughlin Light	LT093	2,055.00		9,858,400.00					0.208452
Marlborough Sewer	SW091	119,250.00		94,640,220.00					1.260035
Milton Sewer #1	SW098	27,800.00		15,438,978.00					1.800637
Sewer Extension #1	SW092 (MOVE TAX)			0.00					
Marlborough Water	WD091			319,966,337.00					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)	1,668.00		1,668.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	261,317.00		864,026,271.00					0.302441
Cherry Hill Sewer #5 (Adval)	SW101	5,714.40		17,098,300.00					0.334209
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,428.60		630.00					2.267619
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,517.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		46,994,000.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	3,616.00		11,828,100.00					0.305713
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	904.00		1,065.00					0.848826
New Paltz Water #1	WD101	0.00		86,078,368.00					
New Paltz Water #2	WD102	0.00		25,301,488.00					
New Paltz Water #3	WD103(MOVE TAX)	4,105.00		4,105.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2014 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
40 OLIVE									
Olive Fire Protection	FD111	620,220.00		1,223,767,607.00					0.506812
Onteora Court Light	LT111	700.00		4,369,115.00					0.160216
42 PLATTEKILL									
Clintondale Fire	FD121 (EQ DIST)	338,349.00	Lloyd	59,454,671.00	100.00%	59,454,671	26.600722%	90,003.28	1.513813
			Plattekill	164,053,059.00	100.00%	164,053,059	73.399278%	248,345.72	1.513813
						===== 223,507,730	===== 100.000000%	===== 338,349.00	
Modena Fire	FD122	305,144.00		233,519,711.00					1.306716
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.)	304,644,921.00	100.00%	304,644,921	68.016350%	530,527.53	1.741462
			Newburgh (Orange Co.)	56,585,577.00	39.50%	143,254,625	31.983650%	249,472.47	4.408764
						===== 447,899,546	===== 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	429,936.00		565,552,461.00					0.760205
Clintondale Light	LT121	10,350.00		28,841,529.00					0.358858
Modena Light	LT122	18,000.00		31,661,837.00					0.568508
44 ROCHESTER									
Accord Fire	FD131	625,000.00		793,739,411.00					0.787412
Kerhonkson Fire	FD191 (EQ DIST)	199,218.00	Rochester	65,000.00	100.00%	65,000	0.072825%	145.08	2.232005
			Wawarsing	1,569,747.00	1.76%	89,190,170	99.927175%	199,072.92	126.818474
						===== 89,255,170	===== 100.000000%	===== 199,218.00	
Barry Lane	HD344 (MOVE TAX)	5,422.00		5,422.00					
Kerhonkson Light #2	LT132	2,500.00		8,335,575.00					0.299919
Accord Light	LT133	3,500.00		10,411,126.00					0.336179
Berne Road Light	LT134	1,400.00		2,441,219.00					0.573484

2014 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)	273,619.00	Marbletown	161,643,944.00	100.00%	161,643,944	79.514044%	217,565.53	1.345955
			Rosendale	41,645,859.00	100.00%	41,645,859	20.485956%	56,053.47	1.345955
						=====	=====	=====	
						203,289,803	100.000000%	273,619.00	
Cottekill Fire	FD083 (EQ DIST)	120,630.00	Marbletown	43,086,637.00	100.00%	43,086,637	58.026969%	69,997.93	1.624586
			Rosendale	31,166,142.00	100.00%	31,166,142	41.973031%	50,632.07	1.624586
						=====	=====	=====	
						74,252,779	100.000000%	120,630.00	
Tillson Fire	FD143	137,450.00		175,406,640.00					0.783608
Bloomington Fire Prot.	FD145	304,842.00		139,081,871.00					2.191817
Rosendale Fire	FD148	197,950.00		117,968,466.00					1.677991
Rosendale Library	LB141	282,550.00		503,986,852.00					0.560630
High Falls Light	LT141	1,200.00		5,960,255.00					0.201334
High Falls Park Light	LT142	1,700.00		11,450,140.00					0.148470
Rosendale Light	LT143	27,000.00		90,551,235.00					0.298174
Rosendale Sewer	SW141	55,822.00		66,215,268.00					0.843038
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,757,189.00	100.00%	30,757,189	78.243078%	8,137.28	0.264565
			Rosendale	8,552,600.00	100.00%	8,552,600	21.756922%	2,262.72	0.264565
						=====	=====	=====	
						39,309,789	100.000000%	10,400.00	
Rosendale Water	WD141	17,073.00		95,354,544.00					0.179048

2014 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	569,670.00		1,777,967,040.00					0.320405
Glasco Fire	FD151	313,000.00		409,677,778.00					0.764015
Centerville Fire	FD152	654,021.00		600,330,066.00					1.089436
Malden-West Camp Fire	FD153	126,469.00		153,205,729.00					0.825485
Mt Marion Fire	FD154	192,110.00		121,876,334.00					1.576270
Saxton Fire	FD155	174,995.00		183,540,315.00					0.953442
Fire Prot. Dist.	FD156	1,000.00		14,374,500.00					0.069568
Town Library	LB048	521,964.00		1,775,264,966.00					0.294020
Library Bond	LB049	470,256.00		1,775,264,966.00					0.264893
Glasco Light	LT151	21,580.00		101,486,845.00					0.212638
Malden Light	LT152	11,000.00		67,597,644.00					0.162728
Quarryville Light	LT153	3,250.00		18,977,704.00					0.171254
Mt Marion Light	LT154	7,650.00		28,611,971.00					0.267371
Garden Place Light Dist	LT155	1,450.00		5,041,500.00					0.287613
Barclay Lane Light	LT156	1,050.00		5,498,000.00					0.190979
Windmere Light	LT157	7,750.00		31,709,000.00					0.244410
Barclay Hgts Light #1	LT158	4,450.00		28,273,500.00					0.157391
Barclay Hght Light #2	LT159	10,600.00		60,140,000.00					0.176255
Village Drive Light	LT160	1,500.00		8,476,357.00					0.176963
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		917.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	0.00		1,522.01					0.000000
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		414.03					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,202.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	146,249.00		320.35					456.528797
Kings Hway Sewer	SW157(UNITS)	16,750.00		126.54					132.369211
Kings Hway Water	WD155	16,750.00		16,709,100.00					1.002448
Glasco Water	WD151	0.00		304,086,463.00					0.000000
Glasco Water Dist Ext	WD154 (UNITS)	3,620.00		62.30					58.105939
Cafaldo Water	WD152	15,060.00		14,634,000.00					1.029110
Malden Water	WD153(UNITS)	76,209.00		424.13					179.683116

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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	256,077.00		96,857,771.00					2.643846
Big Indian Oliverea Fire	FD162	105,000.00		51,016,276.00					2.058167
Highmount Fire Protection	FD163	47,328.00		11,579,721.00					4.087145
Pine Hill Fire Protection	FD164	45,336.00		9,174,731.00					4.941398
Phoenicia Light	LT161	10,250.00		10,978,157.00					0.933672
Chichester Light	LT162	1,550.00		2,834,480.00					0.546838
Pine Hill Light	LT163	6,200.00		6,174,770.00					1.004086
Phoenicia Water	WD161	45,270.00		11,721,181.00					3.862239
Pine Hill Water	WD162	50,000.00		22,408,028.00					2.231343
52 SHAWANGUNK									
Walkkill Ambulance Dist.	AD002	77,500.00		81,663,406.00					0.949017
Maple Ridge Drainage	DD095	750.00		1,024,600.00					0.731993
Plains Estates Drainage	DD096 (MOVE TAX)	250.00		250.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	500.00		500.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	250.00		250.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	250.00		250.00					
Walkkill Fire	FD171	531,474.00		81,663,406.00					6.508105
Prospect Fire Prot.	FD172	102,430.00		17,923,363.00					5.714887
Shawangunk Valley Fire	FD174 (EQ DIST)	294,211.00	Gardiner	98,882,723.00	92.00%	107,481,221	42.765181%	125,819.87	1.272415
			Shawangunk	31,646,470.00	22.00%	143,847,591	57.234819%	168,391.13	5.321008
						=====	=====	=====	
						251,328,812	100.000000%	294,211.00	
Walker Valley Fire Prot	FD176	346,179.00		56,791,609.00					6.095601
Pine Bush Area Pub Library	LB153	212,571.00	Crawford (Orange Co.)	329,748,024.00	41.44%	795,723,996	65.483258%	139,198.42	0.422136
			Shawangunk	92,275,129.00	22.00%	419,432,405	34.516742%	73,372.58	0.795150
						=====	=====	=====	
						1,215,156,401	100.000000%	212,571.00	
Walkkill Library	LB152	325,508.00		92,913,451.00					3.503346
Walkkill Light	LT171	20,390.00		14,916,506.00					1.366942
Walkkill Sidewalk	SD175 (UNITS)	17,000.00		36,651.00					0.463835
Walkkill Sewer	SW171	65,722.00		24,160,698.00					2.720203
Walkkill Water Dist	WD172	38,890.00		24,484,358.00					1.588361

2014 Special District Tax Rates

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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	1,312,588.00		742,771,679.00					1.767149
Ulster Fire #5 Bond	FD185	85,067.00		643,400,372.00					0.132215
Ruby Fire	FD182	178,900.00		79,133,493.00					2.260737
East Kingston Fire Prot.	FD183	214,376.00		97,052,087.00					2.208876
Eddyville Fire Prot.	FD184	82,875.00		22,659,701.00					3.657374
Ulster Fire #1	FD186	209,504.00		139,670,539.00					1.499987
Town Library	LB181	294,505.00		1,076,082,878.00					0.273682
East Kingston Light	LT181	7,260.00		6,492,656.00					1.118186
Albany Avenue Light	LT182	31,230.00		233,490,283.00					0.133753
Whittier Light	LT183	5,213.00		15,444,676.00					0.337527
Krauss Light	LT184	9,710.00		11,893,438.00					0.816417
Elem Hghts Light	LT185	3,134.00		9,734,894.00					0.321935
Spring Lake Light	LT186	2,611.00		6,726,379.00					0.388173
Ulster Sewer	SW181	1,033,161.00		596,334,727.00					1.732519
Whittier Sewer	SW182	162,177.00		33,006,862.00					4.913433
Washington Ave Sewer	SW183	112,082.00		4,549,404.00					24.636634
Ulster Water	WD181	707,160.00		619,439,309.00					1.141613
Halcyon Pk Water Units	WD182 (FE)	51,042.00		163.00					313.141104
Spring Lake Water	WD183	46,425.00		16,279,246.00					2.851791
Cherry Hill Water	WD184	107,038.00		26,506,349.00					4.038202
Bright Acres Water	WD185	68,545.00		14,582,940.00					4.700355
Glenerie Water	WD186	142,310.00		25,253,482.00					5.635262
East Kingston Water District	WD187	75,402.00		7,618,242.00					9.897559

2014 Special District Tax Rates

	<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>	<i>Column 7</i>	<i>Column 8</i>	<i>Column 9</i>
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	203,476.00		17,347,389.00					11.729489
Kerhonkson Fire	FD191 (EQ DIST)	199,218.00	Rochester	65,000.00	100.00%	65,000	0.072825%	145.08	2.232005
			Wawarsing	1,569,747.00	1.76%	89,190,170	99.927175%	199,072.92	126.818474
						89,255,170	100.000000%	199,218.00	
Napanoch Fire	FD192	503,100.00		9,928,240.00					50.673634
Ellenville Fire	FD193	793,063.00		6,505,143.00					121.913231
Cragmoor Fire	FD194	110,873.00		885,500.00					125.209486
Spring Glen Light #1	LT191	9,134.93		204,963.00					44.568678
Napanoch Light	LT192	35,139.72		1,093,570.00					32.133032
Kerhonkson Light	LT193	20,919.75		556,186.00					37.612867
Spring Glen Light #2	LT194	2,233.26		98,663.00					22.635233
Mooney Light	LT195	4,950.78		62,609.00					79.074574
Wawarsing Light	LT196	9,901.56		401,838.00					24.640676
Napanoch O & M Sewer	SW191	64,661.00		733,600.00					88.142039
Kerhonkson O & M Sewer	SW192	71,360.00		529,257.00					134.830527
Napanoch Water	WD191	151,969.00		1,206,385.00					125.970565
58 WOODSTOCK									
Woodstock Fire	FD201	1,246,995.00		1,315,378,340.00					0.948012
Woodstock Library	LB201	527,875.00		1,315,378,340.00					0.401310
Woodstock Light	LT202	25,189.00		112,510,632.00					0.223881
Woodstock Gardens Light	LT204	2,590.00		9,522,863.00					0.271977
Woodstock Water	WD203	55,363.00		200,629,845.00					0.275946
On-Site Sewer System	SW203 (MOVE TAX)	47,747.00		47,747.00					
On-Site/Generic	SW501 (FIXED EX)	1,274.00		2,186.00					0.582800
Hamlet Sewer District	HS101 (UNITS)	214,444.00		10,882.00					19.706304
On-Site/Non Sys	SW801 (UNITS)	1,677.00		19,210.00					0.087298

School District Tax Rates						
		2013-14 Rates		2012-13 Rates		2011-12 Rates
Ellenville Central						
Rochester		21.06651		19.56408		18.4181
Library		0.84777		0.79309		0.76521
Wawarsing		1,197.28588		1,151.13950		1116.44823
Library		48.18196		46.66479		46.38448
Fallsburgh Central						
Wawarsing		1,410.109052		1,442.487432		1368.92428
Library		26.490889		27.022616		23.462075
Highland Central						
Esopus		20.847247		19.830824		18.935479
Library		0.348665		0.338417		0.3165
Lloyd		20.84734		19.830912		18.935589
Library		0.348667		0.338419		0.3165
Marlboro		20.847247		19.830824		18.935258
Library		0.348665		0.338417		0.3165
New Paltz		20.847247		19.830824		18.935539
Library		0.348665		0.338417		0.3165
Plattekill		20.847247		19.830824		18.935448
Library		0.348665		0.338417		0.3165
Kingston Consolidated	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	20.45819	27.02985	19.22231	26.15772	18.46265	24.96501
Library	0.01026	0.01355	0.00988	0.01344	0.00972	0.01315
Hurley	20.47867	27.57417	17.25021	23.96773	17.45731	24.17671
Library	0.01027	0.01382	0.00887	0.01232	0.00919	0.01275
Kingston	21.38057	28.50367	21.18274	28.93877	20.17292	27.43008
Library	0.01073	0.01428	0.01089	0.01488	0.01063	0.01447
Marbletown	20.15673	26.89231	18.93099	26.03648	16.96359	23.21725
Library	0.01014	0.01538	0.00936	0.01658	0.00903	0.01658
New Paltz	20.50573	37.31956	17.58500	34.78402	16.80527	33.23910
Library	0.0102	0.01954	0.00965	0.01695	0.00965	0.01703
Rosendale	20.46162	27.22307	19.22433	26.32362	18.38704	25.11448
Library	0.01026	0.01364	0.00988	0.01354	0.00969	0.01323
Saugerties	21.15403	27.99098	19.87883	27.32783	19.06627	25.76861
Library	0.01056	0.01411	0.01022	0.01371	0.00999	0.01352
Ulster	25.03635	33.96005	24.49914	34.39733	22.70393	31.71158
Library	0.01255	0.01703	0.01259	0.01768	0.01196	0.01670
Woodstock	20.35599	27.05154	19.12303	26.17934	19.28000	26.30396
Library	0.01021	0.01359	0.00983	0.01345	0.01017	0.01389
City of Kingston	20.32471	30.60993	19.04198	27.21249	18.25655	26.01789
Library	0.01019	0.01535	0.00979	0.01400	0.00962	0.01371
Livingston Manor						
Hardenburgh		24.085815		22.322474		21.73617
Library		0.28582		0.244598		0.22151
Margaretville Central						
Hardenburgh		12.96521		12.64995		12.01495
Shandaken		32.03902		33.60142		34.21649
Marlboro Central						
Marlborough		23.69428		20.51548		20.44157
Library		0.57956		0.43282		0.43373
Plattekill		23.69428		20.51548		20.44542
Library		0.57956		0.43258		0.43382

School District Tax Rates						
		2013-14 Rates		2012-13 Rates		2011-12 Rates
New Paltz Central						
Esopus		19.81367		18.36754		17.2762
Library		0.00427		0.00413		0.0041
Gardiner		21.5366		20.63768		19.85765
Library		0.00464		0.00464		0.00466
Lloyd		19.81367		18.36754		17.27616
Library		0.00427		0.00413		0.0041
New Paltz		19.81375		18.36761		17.2762
Library		0.00427		0.00413		0.0041
Plattekill		19.81367		18.36754		17.27616
Library		0.00427		0.00415		0.0041
Rochester		19.81367		18.36754		17.27616
Library		0.00427		0.00413		0.00405
Rosendale		19.81367		18.36754		17.27616
Library		0.00427		0.00413		0.0041
Onteora Central						
Hurley		11.789974		10.456392		10.762530
Library		0.005858		0.005194		0.005345
Lexington		11.789974		11.663060		16.708830
Library		0.005858		0.005794		0.008298
Marbletown		11.789974		11.663060		10.618690
Library		0.005858		0.005793		0.005274
Olive		11.790004		11.663089		11.362030
Library		0.005858		0.005794		0.005643
Shandaken		45.346054		48.596082		49.400500
Library		0.022533		0.024140		0.245350
Woodstock		11.789992		11.663077		11.960020
Library		0.005858		0.005794		0.005940
Pine Bush Central						
Gardiner		24.97377		23.35512		22.39594
Shawangunk		104.43577		99.59776		97.422340
Rondout Valley Central						
Marbletown		17.57562		17.44579		16.12962
Rochester		17.57563		17.44580		17.25871
Rosendale		17.57569		17.44586		17.25876
Wawarsing		998.61146		1,026.21952		1045.97829
Saugerties Central						
Saugerties		19.17276		18.05544		17.33292
Ulster		23.52527		23.10696		21.41494
Woodstock		19.17263		18.05534		18.24509
Tri-Valley Central						
Denning		102.619788		97.993526		93.86238
Library		1.934106		1.872472		1.445097
Rochester		18.471562		17.638835		16.89523
Library		0.348139		0.337045		0.260156
Wawarsing		1,049.520556		1,037.578507		1023.95324
Library		19.780627		19.826174		15.764824
Valley Central						
Shawangunk		105.868105		101.222588		99.734960
Walkill Central						
Gardiner		26.762678		25.36242		24.59288
Plattekill		24.621871		22.57274		21.39599
Shawangunk		111.918454		108.15964		106.98250

2014 Town Tax Bill Comparison

	Market	Equalization	Estimated	General	General	Highway	Highway	Combined	Total
Town	Value	Rate	Assessment	Tax Rate	Tax Bill	Tax Rate	Tax Bill	Tax Rate	Tax Bill
Marbletown	200,000	100.00%	200,000	0.85506	\$ 171.01	1.31158	\$ 262.32	2.16663	\$ 433.33
Gardiner	200,000	92.00%	184,000	1.15414	\$ 212.36	1.54531	\$ 284.34	2.69944	\$ 496.70
Rochester	200,000	100.00%	200,000	0.94037	\$ 188.07	1.54443	\$ 308.89	2.48480	\$ 496.96
Olive	200,000	100.00%	200,000	1.37551	\$ 275.10	1.36341	\$ 272.68	2.73893	\$ 547.79
Hurley	200,000	100.00%	200,000	1.03380	\$ 206.76	1.77550	\$ 355.10	2.80930	\$ 561.86
Esopus	200,000	100.00%	200,000	1.50274	\$ 300.55	1.75041	\$ 350.08	3.25315	\$ 650.63
Shawangunk	200,000	22.00%	44,000	7.76270	\$ 341.56	8.60497	\$ 378.62	16.36767	\$ 720.18
Plattekill	200,000	100.00%	200,000	1.86188	\$ 372.38	1.85853	\$ 371.71	3.72041	\$ 744.08
Woodstock	200,000	100.00%	200,000	2.74720	\$ 549.44	1.27267	\$ 254.53	4.01987	\$ 803.97
Lloyd	200,000	100.00%	200,000	3.00354	\$ 600.71	1.58590	\$ 317.18	4.58944	\$ 917.89
Hardenburgh	200,000	64.25%	128,500	2.60961	\$ 335.34	4.81965	\$ 619.32	7.42926	\$ 954.66
Shandaken	200,000	26.00%	52,000	10.48515	\$ 545.23	8.50806	\$ 442.42	18.99320	\$ 987.65
Rosendale	200,000	100.00%	200,000	3.25690	\$ 651.38	2.09779	\$ 419.56	5.35469	\$ 1,070.94
Denning	200,000	18.00%	36,000	6.84377	\$ 246.38	25.46211	\$ 916.64	32.30588	\$ 1,163.01
Saugerties	200,000	100.00%	200,000	3.93116	\$ 786.23	1.92575	\$ 385.15	5.85690	\$ 1,171.38
Ulster	200,000	81.50%	163,000	5.30559	\$ 864.81	2.53350	\$ 412.96	7.83909	\$ 1,277.77
Wawarsing	200,000	1.76%	3,520	158.31278	\$ 557.26	207.32991	\$ 729.80	365.64269	\$ 1,287.06
Kingston (town)	200,000	94.50%	189,000	4.35387	\$ 822.88	2.71522	\$ 513.18	7.06909	\$ 1,336.06
New Paltz	200,000	100.00%	200,000	5.18470	\$ 1,036.94	2.02547	\$ 405.09	7.21017	\$ 1,442.03
Marlborough	200,000	100.00%	200,000	4.66808	\$ 933.62	3.19446	\$ 638.89	7.86254	\$ 1,572.51
			Average Tax Bill		\$499.90		\$431.92		\$931.82

Tax bill comparison is based on an example property in each town with an equalized 2013 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%.

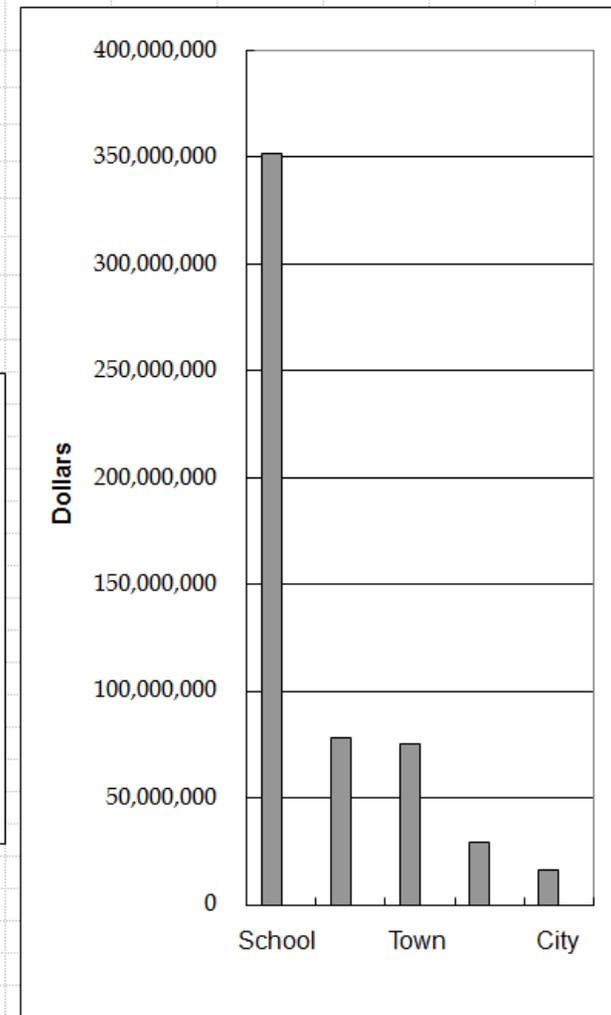
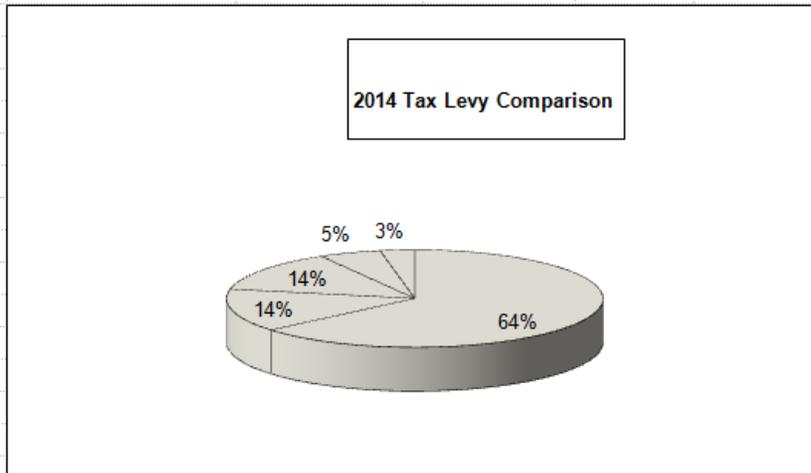
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

Towns/City	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014
Denning	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%
Esopus	4.9%	4.7%	4.7%	4.6%	4.7%	4.6%	4.6%	4.6%	4.5%	4.5%
Gardiner	4.8%	4.5%	4.6%	4.5%	4.2%	4.3%	4.4%	4.4%	4.4%	4.4%
Hardenburgh	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%
Hurley	4.2%	4.5%	4.3%	4.2%	4.5%	4.5%	4.6%	4.6%	4.3%	4.5%
Kingston (town)	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%
Kingston (city)	8.2%	8.0%	8.3%	8.5%	9.1%	8.8%	9.0%	8.5%	8.4%	8.0%
Lloyd	5.5%	5.4%	5.6%	5.8%	5.5%	5.6%	5.6%	5.7%	5.6%	5.7%
Marbletown	5.0%	5.4%	5.1%	4.8%	4.7%	4.7%	4.8%	4.7%	5.0%	5.1%
Marlborough	4.5%	4.3%	4.6%	4.7%	4.7%	4.4%	4.2%	4.1%	4.2%	4.0%
New Paltz	6.4%	6.0%	6.1%	6.0%	6.0%	6.0%	6.3%	6.3%	6.4%	6.4%
Olive	6.0%	5.6%	5.6%	5.4%	6.0%	6.1%	6.4%	6.3%	6.5%	6.7%
Plattekill	3.9%	3.8%	4.0%	4.0%	3.9%	3.8%	3.7%	3.6%	3.7%	3.8%
Rochester	4.1%	4.1%	4.1%	4.1%	4.2%	4.2%	4.1%	4.1%	4.2%	4.3%
Rosendale	2.9%	2.9%	2.9%	2.8%	2.7%	2.9%	2.8%	2.8%	2.7%	2.7%
Saugerties	9.5%	9.4%	9.2%	9.6%	9.8%	9.5%	9.5%	9.7%	9.7%	9.5%
Shandaken	3.5%	3.2%	3.4%	3.5%	3.4%	3.4%	3.4%	3.6%	3.6%	3.5%
Shawangunk	5.8%	5.6%	5.6%	5.8%	5.0%	5.0%	4.8%	4.9%	4.8%	4.6%
Ulster	7.9%	7.5%	7.5%	7.1%	6.9%	7.0%	6.8%	6.7%	7.0%	7.0%
Wawarsing	5.0%	5.4%	5.2%	5.2%	5.7%	5.8%	5.8%	6.1%	5.9%	5.9%
Woodstock	8.8%	7.9%	7.5%	7.6%	7.1%	7.3%	7.0%	7.2%	6.9%	7.2%
									Total	100.0%

County-Wide Comparison of Total Tax Levies

2013-2014	School	351,503,248	63.78%
2014	County	78,657,387	14.27%
2014	Town	75,201,596	13.64%
2014	Special District	29,497,828	5.35%
2014	City	16,277,913	2.95%
	Total	551,137,972	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 2014) - School (FY2013-2014)

MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Tax Rates per Thousand											
			Unequalized					Equalized or Full Value Rate						
			County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
Denning	18.00%	18.00%	\$24.41	\$6.84	\$ 25.46	\$56.71	\$104.55	\$161.26	\$4.39	\$1.23	\$4.58	\$10.21	\$18.82	\$29.03
Esopus	100.00%	100.00%	\$4.46	\$1.50	\$1.75	\$7.71	\$20.47	\$28.18	\$4.46	\$1.50	\$1.75	\$7.71	\$20.47	\$28.18
Gardiner	92.00%	92.00%	\$4.81	\$1.15	\$1.54	\$7.50	\$21.54	\$29.04	\$4.43	\$1.06	\$1.42	\$6.90	\$19.82	\$26.72
Hardenburgh	64.25%	64.25%	\$6.82	\$2.61	\$4.82	\$14.25	\$24.37	\$38.62	\$4.38	\$1.68	\$3.10	\$9.16	\$15.66	\$24.81
Hurley	100.00%	100.00%	\$4.46	\$1.03	\$1.77	\$7.26	\$20.49	\$27.75	\$4.46	\$1.03	\$1.77	\$7.26	\$20.49	\$27.75
Kingston	94.50%	94.50%	\$4.71	\$4.35	\$2.71	\$11.77	\$21.39	\$33.16	\$4.45	\$4.11	\$2.56	\$11.12	\$20.21	\$31.34
Kingston (c)	100.00%	100.00%	\$4.45	\$9.88	\$0.00	\$14.33	\$20.33	\$34.66	\$4.45	\$9.88	\$0.00	\$14.33	\$20.33	\$34.66
Lloyd	100.00%	100.00%	\$4.45	\$3.00	\$1.58	\$9.03	\$21.20	\$30.23	\$4.45	\$3.00	\$1.58	\$9.03	\$21.20	\$30.23
Marbletown	100.00%	100.00%	\$4.43	\$0.85	\$1.31	\$6.59	\$17.58	\$24.17	\$4.43	\$0.85	\$1.31	\$6.59	\$17.58	\$24.17
Marlborough	100.00%	100.00%	\$4.49	\$4.67	\$3.19	\$12.35	\$24.27	\$36.62	\$4.49	\$4.67	\$3.19	\$12.35	\$24.27	\$36.62
New Paltz	100.00%	100.00%	\$4.44	\$5.18	\$2.02	\$11.64	\$19.82	\$31.46	\$4.44	\$5.18	\$2.02	\$11.64	\$19.82	\$31.46
Olive	100.00%	100.00%	\$4.41	\$1.37	\$1.36	\$7.14	\$11.80	\$18.94	\$4.41	\$1.37	\$1.36	\$7.14	\$11.80	\$18.94
Plattekill	100.00%	100.00%	\$4.48	\$1.86	\$1.86	\$8.20	\$24.62	\$32.82	\$4.48	\$1.86	\$1.86	\$8.20	\$24.62	\$32.82
Rochester	100.00%	100.00%	\$4.44	\$0.94	\$1.54	\$6.92	\$17.58	\$24.50	\$4.44	\$0.94	\$1.54	\$6.92	\$17.58	\$24.50
Rosendale	100.00%	100.00%	\$4.46	\$3.26	\$2.10	\$9.82	\$17.58	\$27.40	\$4.46	\$3.26	\$2.10	\$9.82	\$17.58	\$27.40
Saugerties	100.00%	100.00%	\$4.48	\$3.93	\$1.92	\$10.33	\$19.17	\$29.50	\$4.48	\$3.93	\$1.92	\$10.33	\$19.17	\$29.50
Shandaken	26.00%	26.00%	\$16.96	\$10.48	\$8.51	\$35.95	\$45.37	\$81.32	\$4.41	\$2.72	\$2.21	\$9.35	\$11.80	\$21.14
Shawangunk	22.00%	22.00%	\$20.44	\$7.76	\$8.60	\$36.80	\$111.92	\$148.72	\$4.50	\$1.71	\$1.89	\$8.10	\$24.62	\$32.72
Ulster	81.50%	81.50%	\$5.44	\$5.30	\$2.53	\$13.27	\$25.05	\$38.32	\$4.43	\$4.32	\$2.06	\$10.82	\$20.42	\$31.23
Wawarsing	1.76%	1.76%	\$252.99	\$158.31	\$207.33	\$618.63	\$1,245.47	\$1,864.10	\$4.45	\$2.79	\$3.65	\$10.89	\$21.92	\$32.81
Woodstock	100.00%	100.00%	\$4.42	\$2.75	\$1.27	\$8.44	\$11.80	\$20.24	\$4.42	\$2.75	\$1.27	\$8.44	\$11.80	\$20.24
COUNTY														
Average	80.95%	80.95%	\$18.78	\$11.29	\$13.48	\$43.55	\$87.92	\$131.48	\$4.44	\$2.85	\$2.05	\$9.35	\$19.05	\$28.39
Maximum	100.00%	100.00%	\$252.99	\$158.31	\$207.33	\$618.63	\$1,245.47	\$1,864.10	\$4.50	\$9.88	\$4.58	\$14.33	\$24.62	\$36.62
Minimum	1.76%	1.76%	\$4.41	\$0.85	\$0.00	\$6.59	\$11.80	\$18.94	\$4.38	\$0.85	\$0.00	\$6.59	\$11.80	\$18.94
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														

Effective Tax Rate Analysis

Municipal & County (FY 2014) - School (FY 2013 - 2014)

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	15.14%	4.24%	15.79%	64.83%	0.44%	0.12%	0.46%	1.88%	2.90%
Esopus	15.83%	5.32%	6.21%	72.64%	0.45%	0.15%	0.18%	2.05%	2.82%
Gardiner	16.56%	3.96%	5.30%	74.17%	0.44%	0.11%	0.14%	1.98%	2.67%
Hardenburgh	17.66%	6.76%	12.48%	63.10%	0.44%	0.17%	0.31%	1.57%	2.48%
Hurley	16.07%	3.71%	6.38%	73.84%	0.45%	0.10%	0.18%	2.05%	2.78%
Kingston	14.20%	13.12%	8.17%	64.51%	0.45%	0.41%	0.26%	2.02%	3.13%
Kingston (c)	12.84%	28.51%	-	58.66%	0.45%	0.99%	0.00%	2.03%	3.47%
Lloyd	14.72%	9.92%	5.23%	70.13%	0.45%	0.30%	0.16%	2.12%	3.02%
Marbletown	18.33%	3.52%	5.42%	72.73%	0.44%	0.09%	0.13%	1.76%	2.42%
Marlborough	12.26%	12.75%	8.71%	66.28%	0.45%	0.47%	0.32%	2.43%	3.66%
New Paltz	14.11%	16.47%	6.42%	63.00%	0.44%	0.52%	0.20%	1.98%	3.15%
Olive	23.28%	7.23%	7.18%	62.30%	0.44%	0.14%	0.14%	1.18%	1.89%
Plattekill	13.65%	5.67%	5.67%	75.02%	0.45%	0.19%	0.19%	2.46%	3.28%
Rochester	18.12%	3.84%	6.29%	71.76%	0.44%	0.09%	0.15%	1.76%	2.45%
Rosendale	16.28%	11.90%	7.66%	64.16%	0.45%	0.33%	0.21%	1.76%	2.74%
Saugerties	15.19%	13.32%	6.51%	64.98%	0.45%	0.39%	0.19%	1.92%	2.95%
Shandaken	20.86%	12.89%	10.46%	55.79%	0.44%	0.27%	0.22%	1.18%	2.11%
Shawangunk	13.74%	5.22%	5.78%	75.26%	0.45%	0.17%	0.19%	2.46%	3.27%
Ulster	14.20%	13.83%	6.60%	65.37%	0.44%	0.43%	0.21%	2.04%	3.12%
Wawarsing	13.57%	8.49%	11.12%	66.81%	0.45%	0.28%	0.36%	2.19%	3.28%
Woodstock	21.84%	13.59%	6.27%	58.30%	0.44%	0.28%	0.13%	1.18%	2.02%
COUNTY									
Average	16.12%	9.73%	7.68%	66.84%	0.44%	0.28%	0.21%	1.90%	2.84%
Maximum	23.28%	28.51%	15.79%	75.26%	0.45%	0.99%	0.46%	2.46%	3.66%
Minimum	12.26%	3.52%	5.23%	55.79%	0.44%	0.09%	0.00%	1.18%	1.89%
Source: Ulster County Real Property Tax Service Agency									
To estimate property taxes, multiply the Market Value of a property times the Effective Tax Rate									

Common Exemptions

Veterans

Cold War Veterans

Paraplegic

Aged (Senior Citizen)

Grandparent's Living Quarters

Physical Disabilities

Agricultural

Horse Boarding

Labor Camps

Farm Building

Forest Land

Fisher Forest

Business Investment

Solar Wind

Clergy

County Tax Sale

State Owned Exempt

Wholly Exempt

Miscellaneous Exemptions

Summary descriptions of the above exemptions
appear on the following pages

Exemption Summaries

Veterans (Local Option)

Section 458 of the Real Property Tax Law provides for an exemption of up to \$5,000 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, 2014)

		<u>War Veteran</u>	<u>Combat Zone Veteran</u>	<u>Disabled Veteran</u>
<u>SWIS</u>	<u>Town</u>	<u>15% Assessed to Max</u>	<u>10% Assessed to Max</u>	<u>%Assessed=to 1/2 of serv con dis rating</u>
510800	Kingston, City	24,000.00	16,000.00	80,000.00
512000	Denning	12,000.00	8,000.00	40,000.00
512200	Esopus	18,000.00	12,000.00	60,000.00
512400	Gardiner	27,000.00	18,000.00	90,000.00
512600	Hardenburgh	No exemption	No exemption	No exemption
512800	Hurley	21,000.00	14,000.00	70,000.00
513000	Kingston, Town	27,000.00	18,000.00	90,000.00
513200	Lloyd	36,000.00	24,000.00	120,000.00
513400	Marbletown	27,000.00	18,000.00	90,000.00
513600	Marlborough	27,000.00	18,000.00	90,000.00
513800	New Paltz	27,000.00	18,000.00	90,000.00
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	36,000.00	24,000.00	120,000.00

Cold War Veterans(RPTL 458-b)

<u>SWIS</u>	<u>Town</u>	<u>15% Assessed to Max</u>	<u>10% Assessed to Max</u>	<u>Serv Con Dis Rating</u>
510800	City of Kingston	12,000	8,000	40,000
512000	Denning	12,000	8,000	40,000
512200	Esopus			
512400	Gardiner	12,000	8,000	40,000
512600	Hardenburgh			
512800	Hurley			
513000	Town of Kingston			
513200	Lloyd	24,000	12,000	120,000
513400	Marbletown			
513600	Marlborough	12,000	8,000	40,000
513800	New Paltz			
514000	Olive			
514200	Plattekill	12,000	8,000	40,000
514400	Rochester	12,000	8,000	40,000
514600	Rosendale	24,000	12,000	120,000
514800	Saugerties	12,000	8,000	40,000
515000	Shandaken	12,000	8,000	40,000
515200	Shawangunk			
515400	Ulster	12,000	8,000	40,000
515600	Wawarsing			
515800	Woodstock	12,000	8,000	40,000
510000	Ulster County	24,000	12,000	120,000

Aged (Senior Citizen) Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2014)

<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	
512200	Esopus*	\$16,000	\$21,699.99/20%
512400	Gardiner*	\$26,000	\$34,399.99/5%
512600	Hardenburgh	\$8,500	
512800	Hurley*	\$15,000	\$20,699.99/20%
513000	Kingston, Town*	\$15,000	\$20,699.99/20%
513200	Lloyd*	\$29,000	\$37,399.99/5%
513400	Marbletown *	\$29,000	\$37,399.99/5%
513600	Marlborough*	\$21,000	\$29,399.99/5%
513800	New Paltz*	\$21,500	\$29,899.99/5%
514000	Olive*	\$24,000	\$32,399.99/5%
514200	Plattekill *	\$28,000	\$36,399.99/5%
514400	Rochester *	\$28,000	\$35,499.99/10%
514600	Rosendale*	\$29,000	\$37,399.99/20%
514800	Saugerties*	\$21,500	\$29,899.99/5%
514801	Village of Saugerties*	\$21,500	\$29,899.99/5%
515000	Shandaken*	\$24,000	\$32,399.99/20%
515200	Shawangunk*	\$17,500	\$24,999.99/10%
515400	Ulster*	\$24,000	\$32,399.99/20%
515600	Wawarsing*	\$15,000	\$22,499.99/10%
515800	Woodstock *	\$21,500	\$29,899.99/5%
510000	Ulster County *	\$29,000	\$37,399.99/5%

School Districts

<u>District</u>	<u>Amount 50%</u>		<u>District</u>	<u>Amount 50%</u>	
Ellenville*	\$17,500	\$24,999.99/10%	Onteora *	\$29,000	\$37,399.99/5%
Fallsburgh*	\$17,500	\$23,199.99/20%	Pine Bush*	\$22,750	\$31,149.99/5%
Highland*	\$25,250	\$33,649.99/5%	Rondout Valley*	\$19,500	\$27,899.99/5%
Kingston Cons.	\$20,000		Saugerties*	\$21,500	\$29,899.99/5%
Livingston Manor*	\$17,500	\$23,199.99/20%	Tri - Valley*	\$17,500	\$23,199.99/20%
Margaretville*	\$10,600	\$16,299.99/20%	Valley Central*	\$16,500	\$24,899.99/5%
Marlboro*	\$29,000	\$37,399.99/5%	Wallkill*	\$22,749	\$31,148.99/5%
New Paltz*	\$29,000	\$37,399.99/5%			

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2014)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>5%</u>
	510800	Kingston, City	No exemption	
	512000	Denning	No exemption	
	512200	Esopus	No exemption	
	512400	Gardiner	No exemption	
	512600	Hardenburgh	No exemption	
	512800	Hurley*	\$15,000	\$23,399.99
	513000	Kingston, Town	No exemption	
	513200	Lloyd	No exemption	
	513400	Marbletown *	\$29,000	\$37,399.99
	513600	Marlborough	No exemption	
	513800	New Paltz*	\$17,500	\$24,999.99
	514000	Olive	No exemption	
	514200	Plattekill *	\$28,000	\$36,399.99
	514400	Rochester *	\$16,500	\$24,899.99
	514600	Rosendale*	\$29,000	\$37,399.99
	514800	Saugerties*	\$21,500	\$29,899.99
	515000	Shandaken*	\$24,000	\$32,399.99
	515200	Shawangunk	No exemption	
	515400	Ulster*	\$15,000	\$23,399.99
	515600	Wawarsing	No exemption	
	515800	Woodstock *	\$15,000	\$23,399.99
	510000	Ulster County *	\$29,000	\$37,399.99

School Districts

<u>District</u>	<u>Amount 50%-5%</u>	<u>District</u>	<u>Amount 50%-5%</u>
Ellenville	No exemption	Onteora *	\$29,000/\$37,399.99
Fallsburgh	No exemption	Pine Bush	No exemption
Highland	No exemption	Rondout Valley	No exemption
Kingston Cons.	No exemption	Saugerties*	\$21,500/\$29,899.99
Livingston Manor	No exemption	Tri - Valley	No exemption
Margaretville	No exemption	Valley Central	No exemption
Marlboro*	\$29,000/\$37,399.99	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 2013-14 School Taxes and 2014 General Taxes

	County Tax	Veterans		Paraplegic		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
Town	Rate										
Denning	24.41316	112,685	\$ 2,751	0	\$ -	183,755	\$ 4,486	0	\$ -	0	\$ -
Esopus	4.45794	14,562,155	\$ 64,917	254,140	\$ 1,133	6,921,404	\$ 30,855	0	\$ -	0	\$ -
Gardiner	4.81395	8,693,350	\$ 41,849	0	\$ -	6,177,215	\$ 29,737	149,900	\$ 722	478,159	\$ 2,302
Hardenburgh	6.82102	155,344	\$ 1,060	0	\$ -	27,450	\$ 187	0	\$ -	26,100	\$ 178
Hurley	4.45889	15,142,601	\$ 67,519	0	\$ -	13,262,365	\$ 59,135	0	\$ -	660,485	\$ 2,945
Kingston, Town	4.71286	1,353,445	\$ 6,379	0	\$ -	706,329	\$ 3,329	0	\$ -	0	\$ -
Kingston, City	4.44663	22,841,528	\$ 101,568	0	\$ -	15,921,807	\$ 70,798	0	\$ -	827,575	\$ 3,680
Lloyd	4.45012	17,066,579	\$ 75,948	0	\$ -	14,469,405	\$ 64,391	0	\$ -	712,166	\$ 3,169
Marbletown	4.43440	11,838,675	\$ 52,497	304,000	\$ 1,348	15,979,411	\$ 70,859	285,000	\$ 1,264	1,030,350	\$ 4,569
Marlborough	4.49075	18,394,220	\$ 82,604	0	\$ -	12,797,123	\$ 57,469	0	\$ -	889,266	\$ 3,993
New Paltz	4.43845	15,693,997	\$ 69,657	367,000	\$ 1,629	9,736,971	\$ 43,217	0	\$ -	907,640	\$ 4,029
Olive	4.41383	10,270,074	\$ 45,330	0	\$ -	18,647,472	\$ 82,307	0	\$ -	1,110,475	\$ 4,901
Plattekill	4.48201	16,027,520	\$ 71,836	0	\$ -	14,547,672	\$ 65,203	25,000	\$ 112	863,934	\$ 3,872
Rochester	4.43889	10,872,085	\$ 48,260	0	\$ -	14,021,099	\$ 62,238	88,800	\$ 394	1,010,930	\$ 4,487
Rosendale	4.46322	9,597,637	\$ 42,836	0	\$ -	9,826,223	\$ 43,857	0	\$ -	1,003,065	\$ 4,477
Saugerties	4.47727	38,466,526	\$ 172,225	0	\$ -	34,739,462	\$ 155,538	0	\$ -	3,468,988	\$ 15,532
Shandaken	16.96070	1,236,293	\$ 20,968	0	\$ -	1,588,689	\$ 26,945	0	\$ -	233,828	\$ 3,966
Shawangunk	20.43880	4,914,320	\$ 100,443	0	\$ -	2,684,190	\$ 54,862	0	\$ -	196,625	\$ 4,019
Ulster	5.44537	14,241,105	\$ 77,548	0	\$ -	10,599,309	\$ 57,717	0	\$ -	743,375	\$ 4,048
Wawarsing	252.99070	315,224	\$ 79,749	0	\$ -	745,000	\$ 188,478	0	\$ -	13,681	\$ 3,461
Woodstock	4.41745	12,056,585	\$ 53,259	0	\$ -	19,284,944	\$ 85,190	57,500	\$ 254	1,712,341	\$ 7,564
	Totals:	243,851,948	\$ 1,279,204	925,140	\$ 4,110	222,867,295	\$ 1,256,798	606,200	\$ 2,746	15,888,983	\$ 81,192

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2013-14 School Taxes and 2014 General Taxes

	County Tax	Agricultural		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		including Horse Boarding	Revenue	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	24.41316	0	\$ -	0	\$ -	0	\$ -	1,512,151	\$ 36,916	0	\$ -
Esopus	4.45794	4,167,921	\$ 18,580	72,857	\$ 325	0	\$ -	962,850	\$ 4,292	0	\$ -
Gardiner	4.81395	12,297,726	\$ 59,201	103,800	\$ 500	470,100	\$ 2,263	435,159	\$ 2,095	148,680	\$ 716
Hardenburgh	6.82102	1,392,093	\$ 9,495	0	\$ -	0	\$ -	1,257,896	\$ 8,580	353,247	\$ 2,410
Hurley	4.45889	2,372,783	\$ 10,580	22,000	\$ 98	0	\$ -	830,445	\$ 3,703	0	\$ -
Kingston, Town	4.71286	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.44663	132,210	\$ 588	0	\$ -	0	\$ -	324,589	\$ 1,443	0	\$ -
Lloyd	4.45012	7,597,170	\$ 33,808	853,700	\$ 3,799	559,600	\$ 2,490	222,680	\$ 991	0	\$ -
Marbletown	4.43440	9,931,658	\$ 44,041	85,000	\$ 377	812,800	\$ 3,604	99,000	\$ 439	0	\$ -
Marlborough	4.49075	14,614,914	\$ 65,632	1,441,000	\$ 6,471	1,305,080	\$ 5,861	933,040	\$ 4,190	0	\$ -
New Paltz	4.43845	7,246,954	\$ 32,165	127,200	\$ 565	375,000	\$ 1,664	274,864	\$ 1,220	0	\$ -
Olive	4.41383	1,244,960	\$ 5,495	0	\$ -	0	\$ -	2,681,061	\$ 11,834	0	\$ -
Plattekill	4.48201	6,910,973	\$ 30,975	752,661	\$ 3,373	512,300	\$ 2,296	51,948	\$ 233	0	\$ -
Rochester	4.43889	11,564,559	\$ 51,334	0	\$ -	290,000	\$ 1,287	1,783,580	\$ 7,917	0	\$ -
Rosendale	4.46322	667,587	\$ 2,980	0	\$ -	0	\$ -	682,840	\$ 3,048	0	\$ -
Saugerties	4.47727	7,314,499	\$ 32,749	0	\$ -	6,999,000	\$ 31,336	933,786	\$ 4,181	1,921	\$ 9
Shandaken	16.96070	102,553	\$ 1,739	0	\$ -	0	\$ -	1,832,292	\$ 31,077	18,800	\$ 319
Shawangunk	20.43880	6,442,512	\$ 131,677	0	\$ -	113,000	\$ 2,310	554,767	\$ 11,339	0	\$ -
Ulster	5.44537	1,583,773	\$ 8,624	0	\$ -	1,000	\$ 5	180,101	\$ 981	0	\$ -
Wawarsing	252.99070	12,557	\$ 3,177	0	\$ -	1,900	\$ 481	8,264	\$ 2,091	0	\$ -
Woodstock	4.41745	793,277	\$ 3,504	0	\$ -	924,500	\$ 4,084	2,229,406	\$ 9,848	1,356,705	\$ 5,993
	Totals:	96,390,679	\$ 546,345	3,458,218	\$ 15,508	12,364,280	\$ 57,682	17,790,719	\$ 146,417	1,879,353	\$ 9,446

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2013-14 School Taxes and 2014 General Taxes

		Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
	County Tax	Value	Revenue	Value	Revenue	Value	Revenue	Value	Revenue	Value	Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	24.41316	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.45794	50,000	\$ 223	260,500	\$ 1,161	6,000	\$ 27	235,833	\$ 1,051	1,133,452	\$ 5,053
Gardiner	4.81395	286,865	\$ 1,381	0	\$ -	0	\$ -	0	\$ -	619,400	\$ 2,982
Hardenburgh	6.82102	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	4.45889	279,000	\$ 1,244	0	\$ -	1,500	\$ 7	0	\$ -	410,000	\$ 1,828
Kingston, Town	4.71286	40,250	\$ 190	0	\$ -	0	\$ -	27,500	\$ 130	0	\$ -
Kingston, City	4.44663	1,807,147	\$ 8,036	59,000	\$ 262	13,500	\$ 60	0	\$ -	7,243,200	\$ 32,208
Lloyd	4.45012	718,620	\$ 3,198	0	\$ -	4,500	\$ 20	160,800	\$ 716	17,385,906	\$ 77,369
Marbletown	4.43440	57,400	\$ 255	0	\$ -	3,000	\$ 13	147,000	\$ 652	440,400	\$ 1,953
Marlborough	4.49075	564,279	\$ 2,534	280,000	\$ 1,257	0	\$ -	61,000	\$ 274	0	\$ -
New Paltz	4.43845	92,590	\$ 411	420,800	\$ 1,868	4,500	\$ 20	0	\$ -	407,181,000	\$ 1,807,252
Olive	4.41383	0	\$ -	0	\$ -	3,000	\$ 13	420	\$ 2	0	\$ -
Plattekill	4.48201	180,000	\$ 807	0	\$ -	4,500	\$ 20	179,000	\$ 802	211,800	\$ 949
Rochester	4.43889	157,700	\$ 700	20,000	\$ 89	3,000	\$ 13	167,900	\$ 745	102,800	\$ 456
Rosendale	4.46322	110,990	\$ 495	388,500	\$ 1,734	3,000	\$ 13	0	\$ -	241,900	\$ 1,080
Saugerties	4.47727	1,805,050	\$ 8,082	0	\$ -	12,000	\$ 54	0	\$ -	9,515,100	\$ 42,602
Shandaken	16.96070	0	\$ -	0	\$ -	0	\$ -	22,900	\$ 388	649,800	\$ 11,021
Shawangunk	20.43880	788	\$ 16	0	\$ -	1,500	\$ 31	0	\$ -	1,913,272	\$ 39,105
Ulster	5.44537	6,636,584	\$ 36,139	0	\$ -	7,500	\$ 41	343,600	\$ 1,871	190,400	\$ 1,037
Wawarsing	252.99070	4,560	\$ 1,154	0	\$ -	4,500	\$ 1,138	0	\$ -	253,661	\$ 64,174
Woodstock	4.41745	0	\$ -	28,000	\$ 124	1,500	\$ 7	0	\$ -	2,064,800	\$ 9,121
	Totals:	12,791,823	\$ 64,863	1,456,800	\$ 6,495	73,500	\$ 1,477	1,345,953	\$ 6,631	449,556,891	\$ 2,098,190

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2013-14 School Taxes and 2014 General Taxes

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue	Value	Revenue	Value	Revenue
			Foregone		Foregone		Foregone
Denning	24.41316	3,612,125	\$ 88,183	0	\$ -	5,420,716	\$ 132,337
Esopus	4.45794	198,174,897	\$ 883,452	22,407,788	\$ 99,893	226,802,009	\$ 1,011,070
Gardiner	4.81395	18,235,400	\$ 87,784	0	\$ -	48,095,754	\$ 231,530
Hardenburgh	6.82102	5,769,300	\$ 39,353	0	\$ -	8,981,430	\$ 61,263
Hurley	4.45889	17,663,331	\$ 78,759	0	\$ -	50,644,510	\$ 225,818
Kingston, Town	4.71286	4,217,800	\$ 19,878	0	\$ -	6,345,324	\$ 29,905
Kingston, City	4.44663	373,769,395	\$ 1,662,013	24,677,600	\$ 109,732	447,617,551	\$ 1,990,389
Lloyd	4.45012	57,817,600	\$ 257,295	0	\$ -	117,568,726	\$ 523,195
Marbletown	4.43440	48,774,432	\$ 216,285	0	\$ -	89,788,126	\$ 398,157
Marlborough	4.49075	41,763,700	\$ 187,550	0	\$ -	93,043,622	\$ 417,835
New Paltz	4.43845	144,201,605	\$ 640,031	3,260,400	\$ 14,471	589,890,521	\$ 2,618,199
Olive	4.41383	22,217,274	\$ 98,063	0	\$ -	56,174,736	\$ 247,946
Plattekill	4.48201	17,059,500	\$ 76,461	0	\$ -	57,326,808	\$ 256,939
Rochester	4.43889	37,295,700	\$ 165,552	0	\$ -	77,378,153	\$ 343,473
Rosendale	4.46322	34,324,800	\$ 153,199	1,000	\$ 4	56,847,542	\$ 253,723
Saugerties	4.47727	125,022,605	\$ 559,759	47,500	\$ 213	228,326,437	\$ 1,022,278
Shandaken	16.96070	9,158,167	\$ 155,329	0	\$ -	14,843,322	\$ 251,753
Shawangunk	20.43880	42,708,670	\$ 872,914	0	\$ -	59,529,644	\$ 1,216,715
Ulster	5.44537	134,067,054	\$ 730,044	3,220,000	\$ 17,534	171,813,801	\$ 935,589
Wawarsing	252.99070	2,602,885	\$ 658,506	0	\$ -	3,962,232	\$ 1,002,408
Woodstock	4.41745	63,997,400	\$ 282,705	1,319,400	\$ 5,828	105,826,358	\$ 467,482
Totals:		1,402,453,640	\$ 7,913,117	54,933,688	\$ 247,675	2,516,227,322	\$ 13,638,005

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

Exemption Comparison by Year

	Veterans	Paraplegics	Aged	Grandparents	Physical	Agricultural	Labor	Farm Building	Forest land	Fisher Forest
Year	Revenue Foregone									
1999	690,854	2,458	255,240		6,774	259,644		17,340	49,094	4,433
2000	683,641	2,444	305,748		9,477	253,017		17,475	51,935	4,481
2001	667,166	2,521	318,272		11,141	263,436		18,914	59,530	4,893
2002	753,275	2,574	349,972		14,935	321,716		19,032	70,802	5,121
2003	752,615	2,887	377,130		19,897	332,973	7,520	20,332	70,566	6,320
2004	733,274	2,940	401,443		24,085	359,206	8,373	37,867	75,398	6,744
2005	1,119,802	3,263	561,050		32,396	475,188	8,233	43,541	112,236	8,808
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
2013	1,279,204	4,110	1,256,798	2,746	81,192	546,345	15,508	57,682	146,417	9,446

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
1999	121,512	736	1,718	17,316	751,799	4,151,755		6,330,675
2000	115,501	360	1,656	12,213	717,177	4,241,270		6,416,397
2001	121,687	250	1,789	14,521	723,134	5,065,513		7,272,768
2002	145,094	325	1,989	7,621	813,850	5,145,074		7,651,380
2003	146,988	342	1,558	4,070	936,278	5,351,601		8,031,076
2004	121,126	327	2,025	4,573	910,309	5,809,524		8,497,214
2005	110,297	330	1,281	4,769	1,106,981	5,754,502		9,342,677
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	247,675	13,737,896
Revenue forgone represents the dollar amount of taxes exempted.								
These amounts are distributed to non-exempt properties through the tax rate process.								