

# **ULSTER COUNTY**

## **2014 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 2014 Assessment Roll  
and includes  
2014-15 School Tax Rates and  
2015 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.

# 2014 Real Property Data Report

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

**PO Box 1800, 244 Fair Street, Kingston, New York 12402**

**Telephone (845) 340-3490 Fax (845) 340-3499**

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



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

February 2, 2015

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 2014 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](http://www.ulstercountyny.gov)

# **Ulster County**

## **2014 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  
William Peetoom, Senior Tax Map Specialist  
David H. Dippel, P.L.S., 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 2014, the services provided pursuant to this statute included:**

- Processing a total of 4,333 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 351 tax map revisions were processed In 2014 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 85 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.
- Provide for the centralized calculation of Ulster County Industrial Agency (UCIDA) project Payments in Lieu of Tax (PILOT) amounts.

## Special projects during 2014 included:

- Provided information and potential impact data to school districts for their consideration in opting to adopt the Alternative Veterans Exemption.
- Updated the Procedure for Naming Roads in Ulster County in cooperation with Emergency Communications.
- Provided administrative support to the Town of Wawarsing for a town-wide reassessment project.

## 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: 86,342
- Total tax map sheets: 826
- 2014 tax map revisions processed: 351
- 2014 survey & subdivision map certifications: 170
- Total 2014 property transfers: 4,333
- Total 2014 applications for correction of errors & refunds: 85

## Ulster County Real Property Transfer Reports

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

<b>SWIS</b>	<b>Towns / City</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
510800	Kingston, City	440	489	404	385	432	487
512000	Denning	31	33	27	30	33	36
512200	Esopus	192	235	186	194	224	198
512400	Gardiner	166	122	150	147	154	145
512600	Hardenburgh	21	18	20	21	19	23
512800	Hurley	195	172	160	186	198	214
513000	Kingston, Town	30	24	16	27	26	16
513200	Lloyd	239	232	156	198	209	232
513400	Marbletown	183	174	175	194	202	167
513600	Marlborough	179	162	148	186	180	171
513800	New Paltz	208	204	192	256	244	244
514000	Olive	135	152	128	131	157	144
514200	Plattekill	171	183	142	163	139	174
514400	Rochester	244	220	181	218	237	220
514600	Rosendale	132	133	118	116	149	145
514800	Saugerties	462	460	428	448	510	485
515000	Shandaken	128	125	160	152	158	174
515200	Shawangunk	240	206	219	208	245	219
515400	Ulster	274	260	232	243	304	259
515600	Wawarsing	332	361	316	328	376	330
515800	Woodstock	229	265	224	237	260	250
<b>510000</b>	<b>County Total</b>	<b>4,231</b>	<b>4,230</b>	<b>3,782</b>	<b>4,068</b>	<b>4,456</b>	<b>4,333</b>

# Ulster County Real Property Tax Service

## Fee Schedule

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

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

### **Other Map Copies**

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

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

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

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

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

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

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

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

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

## Ulster County Assessors

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

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

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

Town	Name And Address	Phone
Denning	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) 691-2144
Marbletown	Michael Dunham, IAO, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-9523
Marlborough	Cindy Hilbert, IAO, 1650 Rte. 9W, Milton, NY 12547	(845) 795-6167
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	Jennifer Warburton, 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) 658-3159
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 1<sup>st</sup> of the preceding year**

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

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

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

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



# 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.

GENERAL FUND

Department 1355 - Assessment  
 Division 1116 - Real Property

EXPENSES

	2013 Actual <u>Amount</u>	2014 Adopted <u>Budget</u>	2014 Amended <u>Budget</u>	2015 Executive <u>Recommendation</u>	2015 Adopted <u>Budget</u>
1300 - Regular Pay	286,184	297,526	297,526	305,660	305,660
1420 - Contractual Pays	0	3,500	3,500	3,500	3,500
2000 - Office Equipment	0	0	0	0	0
4000 - Supplies	2,806	3,600	3,600	3,600	3,600
4300 - Professional Services	0	108,500	108,500	50,000	50,000
4580 - Conference Expenses	438	900	900	1,100	1,100
4590 - Travel	357	3,375	3,375	2,025	2,025
4600 - Misc Contractual Expense	9,660	615	27,485	500	500
8000 - Retirement	0	66,226	66,226	60,694	60,694
8010 - Social Security/FICA	0	23,028	23,028	23,651	23,651
8020 - Health Insurance	0	67,200	67,200	68,974	68,974
Division Total	299,445	574,470	601,340	519,704	519,704

REVENUES

	2013 Actual <u>Amount</u>	2014 Adopted <u>Budget</u>	2014 Amended <u>Budget</u>	2015 Executive <u>Recommendation</u>	2015 Adopted <u>Budget</u>
3270 - Sale of Property & Compensation for Los	7,595	7,000	7,000	7,000	7,000
3300 - State Aid	525	2,700	2,700	0	0
3600 - Intra-fund Revenues	0	8,500	8,500	8,500	8,500
Division Total	<u>8,120</u>	<u>18,200</u>	<u>18,200</u>	<u>15,500</u>	<u>15,500</u>
<b>Department Expense Total</b>	<b>299,445</b>	<b>574,470</b>	<b>601,340</b>	<b>519,704</b>	<b>519,704</b>
<b>Department Revenue Total</b>	<b>8,120</b>	<b>18,200</b>	<b>18,200</b>	<b>15,500</b>	<b>15,500</b>

## **Largest Taxpayers**

### **For the 2014 Assessment Roll**

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

<b><u>Name</u></b>	<b><u>Equalized Taxable Value</u></b>
1. New York City Bureau of Water	1,235,008,516
2. New York State	335,596,844
3. Central Hudson Gas & Electric	332,511,662
4. PCK Development Co LLC (Hudson Valley Mall)	87,321,429
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	63,005,953
6. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	49,881,310
7. Verizon New York Inc.	47,972,200
8. Smiley Brothers Inc (Hotel Resort Complex)	27,876,000
9. CSX Transportation Inc (Railroad)	18,712,593
10. Criterion Atlantic (Warehouse – Iron Mountain)	17,179,800

## 2014 Residential Assessment Ratios and Equalization Rates

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

<b>Municipality Type</b>	<b>Municipality Name</b>	<b>Residential Rate (RAR)</b>	<b>Equalization Rate</b>
City	Kingston	100.00	100.00
Town	Denning	16.49	18.00
Town	Esopus	100.00	100.00
Town	Gardiner	93.00	93.00
Town	Hardenburgh	65.61	62.04
Town	Hurley	98.00	98.00
Town	Kingston	87.62	96.50
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	111.15	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	20.52	26.00
Town	Shawangunk	22.25	22.25
Town	Ulster	84.00	84.00
Town	Wawarsing	1.52	1.76
Village	Ellenville	6.01	7.00
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 2014 Assessment Role, the 2014-15 School Tax Bill and the 2015 County and Town Tax Bills

<b>New York State Owned Land in Ulster County</b>				
<b>2014 Assessment Roll</b>				
<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
				<b>% of total county</b>
<b>Total Acreage of NYS Owned Land</b>			<b>183,784</b>	<b>24.7%</b>
		<b>Total</b>	<b>State</b>	<b>State</b>
		<b>Taxable</b>	<b>Owned</b>	<b>Owned</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Parcels</b>	<b>Parcels</b>	<b>Acreage</b>
510800	Kingston, City	8,289	0	0.00
512000	Denning	1,127	300	42,161.65
512200	Esopus	4,210	11	698.01
512400	Gardiner	2,907	32	2,884.28
512600	Hardenburgh	772	188	27,587.96
512800	Hurley	3,460	25	932.55
513000	Kingston, Town	647	54	1,645.75
513200	Lloyd	4,233	0	0.00
513400	Marbletown	3,744	4	17.25
513600	Marlborough	3,754	1	38.00
513800	New Paltz	4,097	0	0.00
514000	Olive	3,093	36	8,172.55
514200	Plattekill	3,835	27	302.15
514400	Rochester	4,727	62	14,817.34
514600	Rosendale	2,696	6	5.47
514800	Saugerties	9,235	14	1,386.88
515000	Shandaken	3,371	217	55,130.21
515200	Shawangunk	4,553	26	2,222.28
515400	Ulster	5,244	5	61.50
515600	Wawarsing	6,066	33	17,970.44
515800	Woodstock	4,665	81	7,749.87
510000	<b>County Total</b>	<b>84,725</b>	<b>1,122</b>	<b>183,784.14</b>

<b>New York City Owned Land in Ulster County</b>				
<b>2014 Assessment Roll</b>				
<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
				<b>% of total county</b>
<b>Total Acreage of NY City Owned Land</b>			<b>35,855</b>	<b>4.8%</b>
		<b>Total</b>	<b>NY City</b>	<b>NY City</b>
		<b>Taxable</b>	<b>Owned</b>	<b>Owned</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Parcels</b>	<b>Parcels</b>	<b>Acreage</b>
510800	Kingston, City	8,289	2	3.62
512000	Denning	1,127	65	2,671.23
512200	Esopus	4,210	0	0.00
512400	Gardiner	2,907	1	143.20
512600	Hardenburgh	772	15	915.34
512800	Hurley	3,460	26	6,579.30
513000	Kingston, Town	647	1	5.90
513200	Lloyd	4,233	0	0.00
513400	Marbletown	3,744	11	776.06
513600	Marlborough	3,754	0	0.00
513800	New Paltz	4,097	1	97.80
514000	Olive	3,093	114	10,604.39
514200	Plattekill	3,835	2	7.82
514400	Rochester	4,727	2	16.60
514600	Rosendale	2,696	0	0.00
514800	Saugerties	9,235	0	0.00
515000	Shandaken	3,371	68	3,063.58
515200	Shawangunk	4,553	1	100.90
515400	Ulster	5,244	0	0.00
515600	Wawarsing	6,066	66	5,803.50
515800	Woodstock	4,665	98	5,065.41
	<b>County Total</b>	<b>84,725</b>	<b>473</b>	<b>35,854.65</b>

# Tax Rates

## For the 2014 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 2014 Municipal Assessment Rolls
- The 2014-15 School District Tax Levies (9/01/14 tax bills)
- The 2015 County, Town and Special District Tax levies (1/01/15 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				
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
2015	9.08	4.41		Homestead *		13.49
	16.98	4.41		Non-homestead		21.39

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

### Village Tax Rates \*

	2008	2009	2010	2011	2012	2013	2014
<b>ELLENVILLE*</b>	236.61	253.55	265.49	283.86	295.99	304.30	310.39
<b>NEW PALTZ</b>	4.77	4.77	4.86	4.85	4.85	4.91	4.90
<b>SAUGERTIES</b>	7.68	8.15	8.14	6.76	6.76	6.32	6.32

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

### 2015 Ulster County Tax Rates

	Column 1 County Taxable Value	+ Column 2 Clergy Exemption	+ Column 3 Veterans Exemption	= Column 4 Apportionment Value	Divide by Column 5 State Equal- ization Rate	= Column 6 Equalized Value	Column 7 % Share of County Tax	Column 8 Share of County Tax	Column 9 Other Adjustments	Column 10 Net County Charges	Column 11 Col 10 / Col 1 = Tax Rate																																																
<b>Amount to be Raised: 77,792,392.03</b>																																																											
<b>TOWNS:</b>																																																											
Denning	27,132,824		95,470	27,228,294	18.00%	151,268,300	0.846049%	658,161.42		658,161.42	24.257019																																																
Esopus	793,349,877	6,000	14,724,592	808,080,469	100.00%	808,080,469	4.519621%	3,515,920.97		3,515,920.97	4.431741																																																
Gardiner	724,386,634		8,547,792	732,934,426	93.00%	788,101,533	4.407878%	3,428,993.54		3,428,993.54	4.733651																																																
Hardenburgh	106,035,936		151,636	106,187,572	62.04%	171,159,852	0.957303%	744,708.65		744,708.65	7.023172																																																
Hurley	801,542,361	1,500	14,728,751	816,272,612	98.00%	832,931,237	4.658612%	3,624,045.52		3,624,045.52	4.521340																																																
Kingston Town	76,104,534		1,345,015	77,449,549	96.50%	80,258,600	0.448889%	349,201.48		349,201.48	4.588445																																																
Kingston City	1,374,720,831	16,500	20,076,622	1,394,813,953	100.00%	1,394,813,953	7.801240%	6,068,771.38		6,068,771.38	4.414548																																																
Lloyd	1,006,127,217	3,000	17,337,485	1,023,467,702	100.00%	1,023,467,702	5.724288%	4,453,060.92		4,453,060.92	4.425942																																																
Marbletown	915,073,552	4,500	12,129,975	927,208,027	100.00%	927,208,027	5.185905%	4,034,239.50		4,034,239.50	4.408651																																																
Marlborough	704,551,319		18,005,573	722,556,892	100.00%	722,556,892	4.041284%	3,143,811.82		3,143,811.82	4.462147																																																
New Paltz	1,130,459,243	4,500	15,283,536	1,145,747,279	100.00%	1,145,747,279	6.408202%	4,985,093.73		4,985,093.73	4.409795																																																
Olive	1,193,616,670	3,000	10,057,847	1,203,677,517	100.00%	1,203,677,517	6.732208%	5,237,145.54		5,237,145.54	4.387628																																																
Plattekill	639,521,748	4,500	15,622,587	655,148,835	100.00%	655,148,835	3.664269%	2,850,522.46		2,850,522.46	4.457272																																																
Rochester	757,258,410	3,000	10,571,281	767,832,691	100.00%	767,832,691	4.294513%	3,340,804.74		3,340,804.74	4.411710																																																
Rosendale	471,211,153	3,000	9,544,524	480,758,677	100.00%	480,758,677	2.688899%	2,091,758.90		2,091,758.90	4.439112																																																
Saugerties	1,640,242,088	12,000	37,818,161	1,678,072,249	100.00%	1,678,072,249	9.385513%	7,301,215.21		7,301,215.21	4.451303																																																
Shandaken	162,259,233		1,197,941	163,457,174	26.00%	628,681,438	3.516236%	2,735,364.03		2,735,364.03	16.857987																																																
Shawangunk	179,272,531	3,000	5,064,543	184,340,074	22.25%	828,494,715	4.633798%	3,604,742.41		3,604,742.41	20.107612																																																
Ulster	1,016,871,936	6,000	13,818,926	1,030,696,862	84.00%	1,227,020,074	6.862764%	5,338,707.93		5,338,707.93	5.250128																																																
Wawarsing	18,280,265	3,000	297,456	18,580,721	1.76%	1,055,722,784	5.904692%	4,593,401.30		4,593,401.30	251.276516																																																
Woodstock	1,296,748,555	3,000	11,632,899	1,308,384,454	100.00%	1,308,384,454	7.317837%	5,692,720.61		5,692,720.61	4.389996																																																
<b>Total</b>	<b>15,034,766,917</b>	<b>76,500</b>	<b>238,052,612</b>	<b>15,272,896,029</b>		<b>17,879,387,278</b>	<b>100.00000%</b>	<b>77,792,392.03</b>	<b>0.00</b>	<b>77,792,392.03</b>																																																	
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="12">Note:</td> </tr> <tr> <td colspan="2">County Budget:</td> <td colspan="10" style="text-align: right;">77,943,104.00</td> </tr> <tr> <td colspan="2">County Relievies:</td> <td colspan="10" style="text-align: right;">150,711.97</td> </tr> <tr> <td colspan="2">County Tax:</td> <td colspan="10" style="text-align: right;">77,792,392.03</td> </tr> </table>												Note:												County Budget:		77,943,104.00										County Relievies:		150,711.97										County Tax:		77,792,392.03									
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SOURCE: Ulster County Real Property Tax Service Agency																																																											

## 2015 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 Value	Town General Charge	Erroneous Taxes	Public Library	Home Relief	Town Share of Relevies	Total Town General Charges = (sum cols 2,3,5)-col 6	Town General Rate = (Col 7/Col1)*1000	Total Town Highway Charges	Town H'way Rate = (Col9/Col1)* 1000
<b>Towns:</b>										
Denning	27,316,406	167,529.00	0.16			0.00	167,529.16	6.132914	727,655.00	26.638021
Esopus	801,868,255	1,170,986.00	2,950.41			401.41	1,173,535.00	1.463501	1,468,986.00	1.831954
Gardiner	727,157,154	623,729.00	1.01	229,230		1,571.02	851,388.99	1.170846	1,132,089.00	1.556870
Hardenburgh	106,250,422	286,130.00	0.11			18.95	286,111.16	2.692800	552,050.00	5.195744
Hurley	815,077,129	854,675.00	762.86			487.33	854,950.53	1.048920	1,472,150.00	1.806148
Kingston Town	76,665,965	301,370.00					301,370.00	3.930949	251,667.00	3.282643
Kingston City	1,383,517,084		0.04		913,402.87	0.00	913,402.91	0.660204		0.000000
Lloyd	1,006,821,727	3,048,666.00	574.36			4,688.25	3,044,552.11	3.023924	1,515,185.00	1.504919
Marbletown	917,087,127	794,150.00	1,339.40			5,962.54	789,526.86	0.860907	1,227,578.00	1.338562
Marlborough	711,651,169	3,378,703.00	6,299.83			412.63	3,384,590.20	4.755968	2,248,777.00	3.159943
<b>New Paltz</b>										
Town Within Village	1,134,149,677	5,568,997.00	3,531.87	396,000		7,388.79	5,961,140.08	5.256044	169,434.00	0.149393
Add Town Outside of Village	834,301,044	83,668.00					83,668.00	0.100285	1,652,903.00	1.981183
Town Outside of Village Rate								5.356329		2.130576
<b>Olive</b>										
Town Within Village	1,201,006,295	1,519,023.00	850.20	129,000		195.59	1,648,677.61	1.372747	1,677,934.00	1.397107
Plattekill	643,149,236	1,240,778.00	4.28			916.88	1,239,865.40	1.927804	1,251,970.00	1.946624
Rochester	758,726,469	718,838.00	1,697.27			1,622.51	718,912.76	0.947526	1,190,405.00	1.568951
Rosendale	471,185,653	1,606,178.00	(0.29)			1,985.21	1,604,192.50	3.404587	1,036,745.00	2.200290
<b>Saugerties</b>										
Town Within Village	1,653,176,258	6,337,612.00	9,277.11			5,345.73	6,341,543.38	3.835975	0.00	0.000000
Add Town Outside of Village	1,380,887,043	305,330.00					305,330.00	0.221111	2,710,356.00	1.962764
Town Outside of Village Rate								4.057087		1.962764
<b>Shandaken</b>										
Town Within Village	162,714,360	1,758,371.00	2,296.08			2,704.07	1,757,963.01	10.803982	1,409,578.00	8.662899
Shawangunk	183,834,580	1,459,091.00	41.28			2,865.55	1,456,266.73	7.921615	1,602,447.00	8.716788
Ulster	1,028,226,071	5,616,057.00	1,603.87			4,544.50	5,613,116.37	5.459029	2,672,387.00	2.599027
<b>Wawarsing</b>										
Town Within Village	18,531,492	2,745,848.00	11,226.05			12,586.54	2,744,487.51	148.098572	0.00	0.000000
Add Town Outside of Village	15,853,831	119,425.00					119,425.00	7.532880	3,286,175.00	207.279553
Town Outside of Village Rate								155.631452		207.279553
<b>Woodstock</b>										
Town Within Village	1,305,630,225	3,697,705.00	152.82			7,701.47	3,690,156.35	2.826341	1,740,391.00	1.332989
<b>Total</b>	<b>17,364,784,672</b>	<b>43,402,859.00</b>	<b>42,608.72</b>	<b>754,230</b>	<b>913,402.87</b>	<b>61,398.97</b>	<b>45,051,701.62</b>		<b>30,996,862.00</b>	

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

**2015 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	<i>Special District Code</i>	<i>Amount to be Raised</i>	<i>Towns in EQ District</i>	<i>Town Taxable Value (Units, Points, Move Tax)</i>	<i>State Equalization Rate</i>	<i>Equalized Value</i>	<i>% of Total Equalized Value</i>	<i>Share of Amnt. to be Raised</i>	<i>Tax Rate</i>
<b>20 DENNING</b>									
Claryville Fire	FD011 (EQ DIST)	149,457.00	Denning (Ulster Co.)	18,948,922.00	18.00%	105,271,789	88.972417%	132,975.51	7.017576
			Neversink (Sullivan Co.)	495,816.00	3.80%	13,047,789	11.027583%	16,481.49	33.241151
						=====	=====	=====	
						118,319,578	100.000000%	149,457.00	
Fire Protection Dist	FD013	8,000.00		9,947,390.00					0.804231
<b>22 ESOPUS</b>									
Rifton Fire	FD021	316,800.00		132,886,914.00					2.383982
Esopus Fire	FD022	349,000.00		208,976,659.00					1.670043
St Remy Fire	FD023	145,795.00		129,960,687.00					1.121839
Port Ewen Fire	FD024	490,000.00		328,338,894.00					1.492361
South Rondout Fire	FD028	42,000.00		25,200,537.00					1.666631
Port Ewen Hydrant	HY022	45,000.00		322,497,192.00					0.139536
Town Library	LB022	275,565.00		827,048,852.00					0.333191
May Park New Salem Light	LT021	10,000.00		28,042,790.00					0.356598
Rifton Light	LT022	14,000.00		49,848,190.00					0.280853
Port Ewen Light	LT025	50,500.00		276,432,683.00					0.182685
South Rondout Light	LT029	8,500.00		27,937,712.00					0.304248
Port Ewen Sewer	SW021	254,250.00		290,419,127.00					0.875459
Port Ewen Water	WD023	402,215.00		324,318,038.00					1.240187
<b>24 GARDINER</b>									
Gardiner Fire	FD031	375,595.95		653,162,308.00					0.575042
Shawangunk Valley Fire #1	FD174 (EQ DIST)	305,468.00	Gardiner	98,808,473.00	93.00%	106,245,670	42.660026%	130,312.73	1.318842
			Shawangunk	31,774,420.00	22.25%	142,806,382	57.339974%	175,155.27	5.512462
						=====	=====	=====	
						249,052,052	100.000000%	305,468.00	
Gardiner Light	LT031	7,000.00		36,341,265.00					0.192619
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

**2015 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>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>26 HARDENBURGH</b>									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	276,180.00	Hardenburgh (Ulster Co.)	28,633,979.00	62.04%	46,154,060	11.227689%	31,008.63	1.082931
			Middletown (Delaware Co.)	357,286,039.00	100.00%	357,286,039	86.915358%	240,042.84	0.671851
			Roxbury (Delaware Co.)	2,480,868.00	32.50%	7,633,440	1.856952%	5,128.53	2.067233
						411,073,539	100.000000%	276,180.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	76,790.00	Hardenburgh (Ulster Co.)	56,919,125.00	62.04%	91,745,849	66.289142%	50,903.43	0.894312
			Rockland (Sullivan Co.)	33,153,249.00	73.00%	45,415,410	32.814003%	25,197.87	0.760042
			Colchester (Delaware Co.)	39,100.00	3.15%	1,241,270	0.896855%	688.69	17.613679
						138,402,529	100.000000%	76,790.00	
Arena Fire Dist	FD043 (EQ DIST)	35,413.00	Hardenburgh (Ulster Co.)	10,198,848.00	62.04%	16,439,149	18.358906%	6,501.44	0.637468
			Middletown (Delaware Co.)	37,166,830.00	100.00%	37,166,830	41.507158%	14,698.93	0.395485
			Andes (Delaware Co.)	35,937,204.00	100.00%	35,937,204	40.133936%	14,212.63	0.395485
						89,543,183	100.000000%	35,413.00	
Fire Protection Dist #1	FD044	1,000.00		13,655,437.00					0.073231
Hardenburgh Insurance Prem.	FD043	2,586.83		10,198,848.00					0.253639
Hardenburgh Insurance Prem.	FD041	7,262.69		28,633,979.00					0.253639
Hardenburgh Ambulance	AD300	2,100.00		38,832,827.00					0.054078
<b>28 HURLEY</b>									
Hurley Fire	FD051	219,500.00		282,779,303.00					0.776224
West Hurley Fire	FD052	442,470.00		549,783,401.00					0.804808
West Hurley Library	LB052	193,773.00		549,837,151.00					0.352419
West Hurley Lib Bond	LB050	44,000.00		548,901,051.00					0.080160
Hurley Library	LB053	122,700.00		282,779,303.00					0.433907
Rolling Meadows Light	LT051	8,000.00		39,108,134.00					0.204561
<b>30 KINGSTON</b>									
Sawkill Fire	FD061	142,150.00		78,172,890.00					1.818405

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>32 LLOYD</b>									
Highland Ambulance Dist	AD400	212,500.00		1,048,890,378.00					0.202595
Mountainside Woods Drain	DD040 (FE)								
Highland Fire	FD072	1,057,360.00		989,971,274.00					1.068071
Clintondale Fire	FD121 (EQ DIST)	343,221.00	Lloyd	59,199,184.00	100.00%	59,199,184	27.213137%	93,401.20	1.577745
			Plattekill	158,339,806.00	100.00%	158,339,806	72.786863%	249,819.80	1.577745
						217,538,990	100.000000%	343,221.00	
Highland Light	LT071	174,700.00		932,152,542.00					0.187416
Highland Sewer	SW071	280,081.00		388,510,327.00					0.720910
Highland Sewer Cap Cost	SW073	401,417.00		409,187,275.00					0.981010
Sewer Hook Up	SW076(MOVE TAX)	766.00		766.00					
Highland Water	WD072	169,346.00		445,904,529.00					0.379781
Highland Water Cap Cost	WD074	317,696.00		478,811,322.00					0.663510
<b>34 MARBLETOWN</b>									
Stone Ridge Fire	FD081	363,220.00		209,322,984.00					1.735213
High Falls Fire	FD082 (EQ DIST)	275,757.00	Marbletown	162,100,543.00	100.00%	162,100,543	79.425088%	219,020.24	1.351138
			Rosendale	41,991,825.00	100.00%	41,991,825	20.574912%	56,736.76	1.351138
						204,092,368	100.000000%	275,757.00	
Cottekill Fire	FD083 (EQ DIST)	123,042.00	Marbletown	42,647,761.00	100.00%	42,647,761	58.314754%	71,751.64	1.682425
			Rosendale	30,485,980.00	100.00%	30,485,980	41.685246%	51,290.36	1.682425
						73,133,741	100.000000%	123,042.00	
Marbletown Fire	FD084	68,427.11		34,772,641.00					1.967843
Lomontville Fire	FD085	110,000.00		182,112,432.00					0.604022
Kripplebush Fire	FD086	140,528.00		186,420,451.00					0.753823
Vly Atwood Fire	FD087	56,575.00		138,543,683.00					0.408355
Stone Ridge Library	LB081	254,854.00		955,885,789.00					0.266616
Stone Ridge Light	LT081	7,200.00		40,170,396.00					0.179236
High Falls Light	LT082	6,600.00		32,918,697.00					0.200494
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,834,088.00	100.00%	30,834,088	78.269361%	8,140.01	0.263994
			Rosendale	8,560,750.00	100.00%	8,560,750	21.730639%	2,259.99	0.263994
						39,394,838	100.000000%	10,400.00	

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>36 MARLBOROUGH</b>									
Winston Est - Dist 1	DD020 (MOVE TAX)	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)	0.00		0.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Fire	FD091	493,750.00		469,558,512.00					1.051520
Milton Fire	FD092	428,300.00		281,854,337.00					1.519579
Riverview Dr Improv	HD120(MOVE TAX)	25,000.00		25,000.00					
Marlborough Light	LT091	36,220.00		129,948,877.00					0.278725
Milton Light	LT092	19,050.00		58,391,226.00					0.326248
McLaughlin Light	LT093	2,055.00		9,858,400.00					0.208452
Marlborough Sewer	SW091	119,250.00		94,456,652.00					1.262484
Milton Sewer #1	SW098	26,000.00		16,279,742.00					1.597077
Sewer Extension #1	SW092 (MOVE TAX)								
Marlborough Water	WD091	0.00		320,632,939.00					0.000000
<b>38 NEW PALTZ</b>									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,668.00		1,668.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	243,158.00		865,007,903.00					0.281105
Cherry Hill Sewer #5 (Adval)	SW101	5,280.00		17,020,400.00					0.310216
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,320.00		630.00					2.095238
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		44,116,500.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	3,616.00		11,426,200.00					0.316466
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	904.00		1,065.00					0.848826
New Paltz Water #1	WD101	0.00		83,364,057.00					
New Paltz Water #2	WD102	0.00		25,212,909.00					
New Paltz Water #3	WD103(MOVE TAX)	3,610.00		3,610.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>40 OLIVE</b>									
Olive Fire Protection	FD111	637,690.00		1,227,319,339.00					0.519580
Onteora Court Light	LT111	400.00		4,367,697.00					0.091581
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
<b>42 PLATTEKILL</b>									
Clintondale Fire	FD121 (EQ DIST)	343,221.00	Lloyd	59,199,184.00	100.00%	59,199,184	27.213137%	93,401.20	1.577745
			Plattekill	158,339,806.00	100.00%	158,339,806	72.786863%	249,819.80	1.577745
						217,538,990	100.000000%	343,221.00	
Modena Fire	FD122	309,900.00		227,457,517.00					1.362452
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.)	291,837,490.00	100.00%	291,837,490	66.566072%	519,215.37	1.779125
			Newburgh (Orange Co.)	56,726,568.00	38.70%	146,580,279	33.433928%	260,784.63	4.597222
						438,417,769	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	435,310.00		546,230,441.00					0.796935
Clintondale Light	LT121	10,350.00		27,374,414.00					0.378090
Modena Light	LT122	18,000.00		30,883,799.00					0.582830
<b>44 ROCHESTER</b>									
Accord Fire	FD131	637,500.00		792,191,228.00					0.804730
Kerhonkson Fire	FD191 (EQ DIST)	199,328.94	Rochester	65,000.00	100.00%	65,000	0.072571%	144.65	2.225455
			Wawarsing	1,575,248.00	1.76%	89,502,727	99.927429%	199,184.29	126.446303
						89,567,727	100.000000%	199,328.94	
Barry Lane	HD344 (MOVE TAX)	5,422.00		5,422.00					
Kerhonkson Light #2	LT132	2,500.00		8,322,268.00					0.300399
Accord Light	LT133	3,500.00		10,375,698.00					0.337327
Berne Road Light	LT134	1,400.00		2,439,536.00					0.573880

**2015 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>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>46 ROSENDALE</b>									
High Falls Fire	FD082 (EQ DIST)	275,757.00	Marbletown	162,100,543.00	100.00%	162,100,543	79.425088%	219,020.24	1.351138
			Rosendale	41,991,825.00	100.00%	41,991,825	20.574912%	56,736.76	1.351138
						=====	=====	=====	
						204,092,368	100.000000%	275,757.00	
Cottekill Fire	FD083 (EQ DIST)	123,042.00	Marbletown	42,647,761.00	100.00%	42,647,761	58.314754%	71,751.64	1.682425
			Rosendale	30,485,980.00	100.00%	30,485,980	41.685246%	51,290.36	1.682425
						=====	=====	=====	
						73,133,741	100.000000%	123,042.00	
Tillson Fire	FD143	145,402.00		172,310,956.00					0.843835
Bloomington Fire Prot.	FD145	314,842.00		134,829,948.00					2.335104
Rosendale Fire	FD148	197,900.00		114,899,891.00					1.722369
Rosendale Library	LB141	288,000.00		493,361,126.00					0.583751
High Falls Light	LT141	1,200.00		5,702,047.00					0.210451
High Falls Park Light	LT142	2,000.00		11,250,140.00					0.177776
Rosendale Light	LT143	27,000.00		88,702,834.00					0.304387
Rosendale Sewer	SW141	24,734.00		64,957,935.00					0.380769
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,834,088.00	100.00%	30,834,088	78.269361%	8,140.01	0.263994
			Rosendale	8,560,750.00	100.00%	8,560,750	21.730639%	2,259.99	0.263994
						=====	=====	=====	
						39,394,838	100.000000%	10,400.00	
Rosendale Water	WD141	0.00		93,251,453.00					0.000000

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>48 SAUGERTIES</b>									
Saugerties Ambulance	AD100	598,153.00		1,756,548,966.00					0.340527
Glasco Fire	FD151	319,260.00		401,065,965.00					0.796029
Centerville Fire	FD152	665,821.00		603,024,364.00					1.104136
Malden-West Camp Fire	FD153	139,116.00		151,743,209.00					0.916786
Mt Marion Fire	FD154	195,888.00		118,182,571.00					1.657503
Saxton Fire	FD155	210,802.00		180,240,486.00					1.169560
Fire Prot. Dist.	FD156	1,000.00		14,003,000.00					0.071413
Town Library	LB048	521,964.00		1,752,757,393.00					0.297796
Library Bond	LB049	472,006.00		1,752,757,393.00					0.269293
Glasco Light	LT151	21,580.00		99,092,195.00					0.217777
Malden Light	LT152	12,000.00		66,618,412.00					0.180130
Quarryville Light	LT153	3,250.00		18,712,279.00					0.173683
Mt Marion Light	LT154	7,650.00		27,413,902.00					0.279055
Garden Place Light Dist	LT155	1,450.00		4,903,000.00					0.295737
Barclay Lane Light	LT156	1,050.00		5,297,500.00					0.198207
Windmere Light	LT157	7,750.00		30,466,000.00					0.254382
Barclay Hgts Light #1	LT158	4,450.00		27,323,000.00					0.162866
Barclay Hght Light #2	LT159	10,600.00		57,200,000.00					0.185315
Village Drive Light	LT160	1,700.00		8,643,500.00					0.196680
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	0.00		1,521.76					0.000000
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		413.03					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,208.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	160,780.00		319.35					503.460153
Kings Hway Sewer	SW157(UNITS)	47,817.00		80.64					592.968750
Kings Hway Water	WD155	21,483.00		15,875,700.00					1.353200
Glasco Water	WD151	0.00		295,534,955.00					0.000000
Glasco Water Dist Ext	WD154 (UNITS)	3,704.00		62.30					59.454254
Cafaldo Water	WD152	15,173.00		14,348,000.00					1.057499
Malden Water	WD153(UNITS)	75,500.00		423.13					178.432160

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>50 SHANDAKEN</b>									
Phoenicia Fire	FD161	261,200.00		97,862,609.00					2.669048
Big Indian Oliverea Fire	FD162	107,100.00		50,895,878.00					2.104296
Highmount Fire Protection	FD163	48,275.00		11,585,023.00					4.167018
Pine Hill Fire Protection	FD164	46,242.00		9,245,822.00					5.001394
Phoenicia Light	LT161	10,250.00		11,076,810.00					0.925357
Chichester Light	LT162	1,550.00		2,939,175.00					0.527359
Pine Hill Light	LT163	6,200.00		6,212,211.00					0.998034
Phoenicia Water	WD161	53,300.00		11,824,708.00					4.507511
Pine Hill Water	WD162	50,000.00		22,447,428.00					2.227427
<b>52 SHAWANGUNK</b>									
Wallkill Ambulance Dist.	AD002	78,709.00		82,160,174.00					0.957995
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					
Walker Valley Fire Prot	FD176	352,248.00		56,802,039.00					6.201327
Walker Valley Fire Prot	FD171	531,474.00		82,160,174.00					6.468755
Prospect Fire Prot.	FD172	104,028.00		17,887,094.00					5.815813
Shawangunk Valley Fire	FD174 (EQ DIST)	305,468.00	Gardiner	98,808,473.00	93.00%	106,245,670	42.660026%	130,312.73	1.318842
			Shawangunk	31,774,420.00	22.25%	142,806,382	57.339974%	175,155.27	5.512462
						=====	=====	=====	
						249,052,052	100.000000%	305,468.00	
Pine Bush Area Pub Library	LB153	215,887.00	Crawford (Orange Co.)	331,413,554.00	41.40%	800,515,831	65.861900%	142,187.28	0.429033
			Shawangunk	92,321,965.00	22.25%	414,930,180	34.138100%	73,699.72	0.798290
						=====	=====	=====	
						1,215,446,011	100.000000%	215,887.00	
Wallkill Library	LB152	335,273.00		93,414,427.00					3.589092
Wallkill Light	LT171	20,594.00		14,883,756.00					1.383656
Wallkill Sidewalk	SD175 (UNITS)	17,265.00		36,651.00					0.471065
Wallkill Sewer	SW171	64,513.00		24,139,948.00					2.672458
Wallkill Water Dist	WD172	39,027.00		26,596,558.00					1.467370

### 2015 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>54 ULSTER</b>									
Ulster Fire #5	FD181	1,352,670.00		765,935,091.00					1.766037
Ulster Fire #5 Bond	FD185	79,650.00		662,137,761.00					0.120292
Ruby Fire	FD182	179,750.00		79,307,576.00					2.266492
East Kingston Fire Prot.	FD183	218,281.00		97,570,947.00					2.237152
Eddyville Fire Prot.	FD184	87,000.00		22,791,610.00					3.817194
Ulster Fire #1	FD186	230,650.00		139,735,597.00					1.650617
Town Library	LB181	295,900.00		1,099,953,078.00					0.269011
East Kingston Light	LT181	7,950.00		6,500,434.00					1.222995
Albany Avenue Light	LT182	31,230.00		234,095,884.00					0.133407
Whittier Light	LT183	5,680.00		15,442,989.00					0.367804
Krauss Light	LT184	10,275.00		11,905,518.00					0.863045
Elem Hghts Light	LT185	3,150.00		9,743,292.00					0.323299
Spring Lake Light	LT186	2,611.00		6,737,486.00					0.387533
Ulster Sewer	SW181	996,711.00		613,377,564.00					1.624955
Whittier Sewer	SW182	160,722.00		32,996,140.00					4.870933
Washington Ave Sewer	SW183	112,082.00		8,976,184.00					12.486598
Ulster Water	WD181	705,880.00		637,779,365.00					1.106778
Halcyon Pk Water Units	WD182 (FE)	50,715.00		163.00					311.134969
Spring Lake Water	WD183	40,725.00		16,326,017.00					2.494485
Cherry Hill Water	WD184	104,844.00		30,852,145.00					3.398273
Bright Acres Water	WD185	66,445.00		14,554,920.00					4.565123
Glenerie Water	WD186	146,770.00		25,235,739.00					5.815958
East Kingston Water District	WD187	73,667.00		7,599,747.00					9.693349

**2015 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>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>56 WAWARSING</b>									
Wawarsing Ambulance Dist.	AD200	203,476.00		17,324,147.00					11.745225
Kerhonkson Fire	FD191 (EQ DIST)	199,328.94	Rochester	65,000.00	100.00%	65,000	0.072571%	144.65	2.225455
			Wawarsing	1,575,248.00	1.76%	89,502,727	99.927429%	199,184.29	126.446303
						=====	=====	=====	
						89,567,727	100.000000%	199,328.94	
Napanoch Fire	FD192	472,840.00		9,990,970.00					47.326736
Ellenville Fire	FD193	804,233.00		6,474,376.00					124.217840
Cragmoor Fire	FD194	111,069.00		888,328.00					125.031520
Spring Glen Light #1	LT191	8,262.00		203,311.00					40.637250
Napanoch Light	LT192	44,775.00		1,129,355.00					39.646524
Kerhonkson Light	LT193	25,715.00		555,614.00					46.282131
Spring Glen Light #2	LT194	2,254.00		98,661.00					22.845907
Mooney Light	LT195	5,675.00		61,507.00					92.265921
Wawarsing Light	LT196	11,689.00		366,986.00					31.851351
Napanoch O & M Sewer	SW191	47,500.00		769,700.00					61.712355
Kerhonkson O & M Sewer	SW192	60,743.00		521,309.00					116.520144
Napanoch Water	WD191	158,040.00		1,242,185.00					127.227426
Kerhonkson Water	WD192	0							
<b>58 WOODSTOCK</b>									
Woodstock Fire	FD201	1,271,717.00		1,337,518,844.00					0.950803
Woodstock Library	LB201	538,415.00		1,337,468,844.00					0.402563
Woodstock Light	LT202	18,500.00		114,965,557.00					0.160918
Woodstock Gardens Light	LT204	1,800.00		9,142,873.00					0.196875
Woodstock Water	WD203	0.00		202,084,114.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	48,153.00		48,153.00					
On-Site/Generic	SW501 (FIXED EX)	1,206.00		2,186.00					0.551693
Hamlet Sewer District	HS101 (UNITS)	183,375.00		10,880.00					16.854320
On-Site/Non Sys	SW801 (UNITS)	1,587.00		19,211.00					0.082609

<b>School District Tax Rates</b>						
		<b>2014-15 Rates</b>		<b>2013-14 Rates</b>		<b>2012-13 Rates</b>
<b>Ellenville Central</b>						
Rochester		21.77135		21.06651		19.56408
Library		0.86991		0.84777		0.79309
Wawarsing		1,237.23304		1,197.28588		1,151.13950
Library		49.43557		48.18196		46.66479
<b>Fallsburgh Central</b>						
Wawarsing		1,510.421847		1,410.109052		1,442.487432
Library		28.191892		26.490889		27.022616
<b>Highland Central</b>						
Esopus		21.804275		20.847247		19.830824
Library		0.357328		0.348665		0.338417
Lloyd		21.80434		20.84734		19.830912
Library		0.35733		0.348667		0.338419
Marlboro		21.804275		20.847247		19.830824
Library		0.357328		0.348665		0.338417
New Paltz		21.804275		20.847247		19.830824
Library		0.357328		0.348665		0.338417
Plattekill		21.804275		20.847247		19.830824
Library		0.357328		0.348665		0.338417
<b>Kingston Consolidated</b>						
	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>
Esopus	21.16652	28.57260	20.45819	27.02985	19.22231	26.15772
Library	0.01045	0.01411	0.01026	0.01355	0.00988	0.01344
Hurley	21.62131	29.07500	20.47867	27.57417	17.25021	23.96773
Library	0.01068	0.01435	0.01027	0.01382	0.00887	0.01232
Kingston	21.7178	28.82370	21.38057	28.50367	21.18274	28.93877
Library	0.01073	0.01422	0.01073	0.01428	0.01089	0.01488
Marbletown	20.85692	27.78462	20.15673	26.89231	18.93099	26.03648
Library	0.01014	0.01538	0.01014	0.01538	0.00936	0.01658
New Paltz	21.21632	29.17734	20.50573	37.31956	17.58500	34.78402
Library	0.01069	0.01422	0.0102	0.01954	0.00965	0.01695
Rosendale	21.20444	28.10370	20.46162	27.22307	19.22433	26.32362
Library	0.01047	0.01387	0.01026	0.01364	0.00988	0.01354
Saugerties	21.89831	29.02809	21.15403	27.99098	19.87883	27.32783
Library	0.01083	0.01412	0.01056	0.01411	0.01022	0.01371
Ulster	25.12499	34.28053	25.03635	33.96005	24.49914	34.39733
Library	0.01241	0.01693	0.01255	0.01703	0.01259	0.01768
Woodstock	21.07263	27.94299	20.35599	27.05154	19.12303	26.17934
Library	0.01041	0.01379	0.01021	0.01359	0.00983	0.01345
City of Kingston	21.02441	30.62788	20.32471	30.60993	19.04198	27.21249
Library	0.01039	0.01538	0.01019	0.01535	0.00979	0.01400
<b>Livingston Manor</b>						
Hardenburgh		26.049887		24.085815		22.322474
Library		0.336976		0.28582		0.244598
<b>Margaretville Central</b>						
Hardenburgh		13.704155		12.96521		12.64995
Shandaken		32.700223		32.03902		33.60142
<b>Marlboro Central</b>						
Marlborough		27.439357		23.69428		20.51548
Library		0.636853		0.57956		0.43282
Plattekill		27.439357		23.69428		20.51548
Library		0.636853		0.57956		0.43258

<b>School District Tax Rates</b>				
		<b>2014-15 Rates</b>	<b>2013-14 Rates</b>	<b>2012-13 Rates</b>
<b>New Paltz Central</b>				
Esopus		20.35281	19.81367	18.36754
Library		0.00428	0.00427	0.00413
Gardiner		21.88475	21.5366	20.63768
Library		0.00460	0.00464	0.00464
Lloyd		20.35281	19.81367	18.36754
Library		0.00428	0.00427	0.00413
New Paltz		20.35289	19.81375	18.36761
Library		0.00428	0.00427	0.00413
Plattekill		20.35281	19.81367	18.36754
Library		0.00429	0.00427	0.00415
Rochester		20.35281	19.81367	18.36754
Library		0.00428	0.00427	0.00413
Rosendale		20.35281	19.81367	18.36754
Library		0.00428	0.00427	0.00413
<b>Onteora Central</b>				
Hurley		11.929739	11.789974	10.456392
Library		0.005926	0.005858	0.005194
Lexington		11.691144	11.789974	11.663060
Library		0.005808	0.005858	0.005794
Marbletown		11.691144	11.789974	11.663060
Library		0.005808	0.005858	0.005793
Olive		11.691173	11.790004	11.663089
Library		0.005808	0.005858	0.005794
Shandaken		44.965938	45.346054	48.596082
Library		0.022338	0.022533	0.024140
Woodstock		11.691161	11.789992	11.663077
Library		0.005808	0.005858	0.005794
<b>Pine Bush Central</b>				
Gardiner		25.6294	24.97377	23.35512
Shawangunk		107.12692	104.43577	99.59776
<b>Rondout Valley Central</b>				
Marbletown		17.86818	17.57562	17.44579
Rochester		17.86816	17.57563	17.44580
Rosendale		17.86822	17.57569	17.44586
Wawarsing		1,015.23222	998.61146	1,026.21952
<b>Saugerties Central</b>				
Saugerties		20.05306	19.17276	18.05544
Ulster		23.87252	23.52527	23.10696
Woodstock		20.05291	19.17263	18.05534
<b>Tri-Valley Central</b>				
Denning		102.225517	102.619788	97.993526
Library		1.957635	1.934106	1.872472
Rochester		18.400593	18.471562	17.638835
Library		0.352374	0.348139	0.337045
Wawarsing		1,045.488240	1,049.520556	1,037.578507
Library		20.021262	19.780627	19.826174
<b>Valley Central</b>				
Shawangunk		109.132883	105.868105	101.222588
<b>Walkill Central</b>				
Gardiner		27.362534	26.762678	25.36242
Plattekill		25.447379	24.621871	22.57274
Shawangunk		114.371072	111.918454	108.15964

## 2015 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Marbletown	200,000	100.00%	200,000	0.86091	\$ 172.18	1.33856	\$ 267.71	2.19947	\$ 439.89
Rochester	200,000	100.00%	200,000	0.94753	\$ 189.51	1.56895	\$ 313.79	2.51648	\$ 503.30
Gardiner	200,000	93.00%	186,000	1.17085	\$ 217.78	1.55687	\$ 289.58	2.72772	\$ 507.36
Olive	200,000	100.00%	200,000	1.37275	\$ 274.55	1.39711	\$ 279.42	2.76985	\$ 553.97
Hurley	200,000	98.00%	196,000	1.04892	\$ 205.59	1.80615	\$ 354.01	2.85507	\$ 559.59
Esopus	200,000	100.00%	200,000	1.46350	\$ 292.70	1.83195	\$ 366.39	3.29546	\$ 659.09
Shawangunk	200,000	22.25%	44,500	7.92162	\$ 352.51	8.71679	\$ 387.90	16.63840	\$ 740.41
Plattekill	200,000	100.00%	200,000	1.92780	\$ 385.56	1.94662	\$ 389.32	3.87443	\$ 774.89
Woodstock	200,000	100.00%	200,000	2.82634	\$ 565.27	1.33330	\$ 266.66	4.15964	\$ 831.93
Lloyd	200,000	100.00%	200,000	3.02392	\$ 604.78	1.50492	\$ 300.98	4.52884	\$ 905.77
Hardenburgh	200,000	62.04%	124,080	2.69280	\$ 334.12	5.19574	\$ 644.69	7.88854	\$ 978.81
Shandaken	200,000	26.00%	52,000	10.80398	\$ 561.81	8.66290	\$ 450.47	19.46688	\$ 1,012.28
Rosendale	200,000	100.00%	200,000	3.40459	\$ 680.92	2.20029	\$ 440.06	5.60488	\$ 1,120.98
Denning	200,000	18.00%	36,000	6.13291	\$ 220.78	26.63802	\$ 958.97	32.77094	\$ 1,179.75
Saugerties	200,000	100.00%	200,000	4.05709	\$ 811.42	1.96276	\$ 392.55	6.01985	\$ 1,203.97
Wawarsing	200,000	1.76%	3,520	155.63145	\$ 547.82	207.27955	\$ 729.62	362.91101	\$ 1,277.45
Ulster	200,000	84.00%	168,000	5.45903	\$ 917.12	2.59921	\$ 436.67	8.05824	\$ 1,353.78
Kingston (town)	200,000	96.50%	193,000	3.93095	\$ 758.67	3.28264	\$ 633.55	7.21359	\$ 1,392.22
New Paltz	200,000	100.00%	200,000	5.35633	\$ 1,071.27	2.13058	\$ 426.12	7.48691	\$ 1,497.38
Marlborough	200,000	100.00%	200,000	4.75597	\$ 951.19	3.15994	\$ 631.99	7.91591	\$ 1,583.18
<b>Average Tax Bill</b>					<b>\$505.78</b>		<b>\$448.02</b>		<b>\$953.80</b>

Tax bill comparison is based on an example property in each town with an equalized 2014 assessed value, or market value, of 200,000.

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

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

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

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

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

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

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

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

## School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

Town C is apportioned 14.16%.

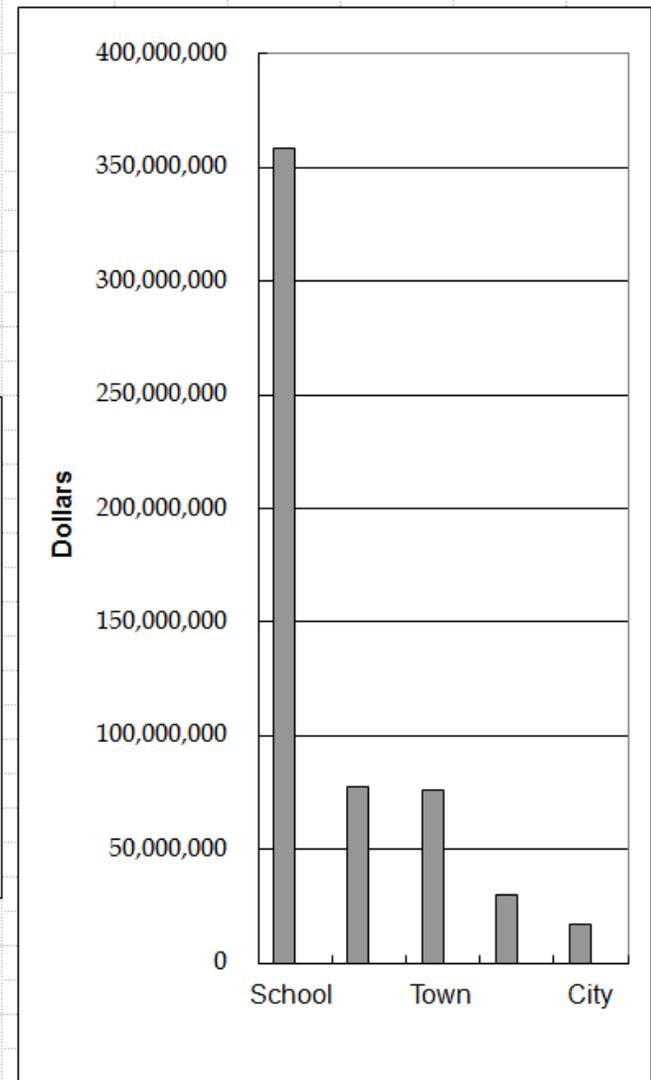
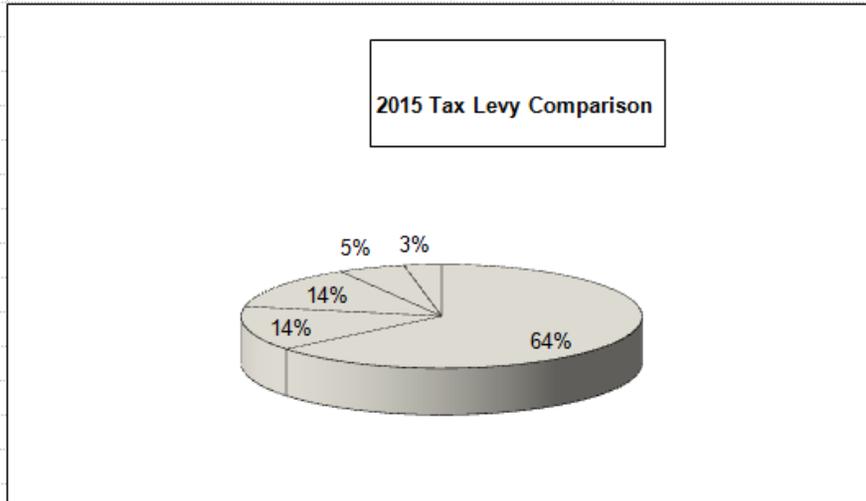
The apportionment of shared tax levies is a major component of the calculation of tax rates.

## County Tax Levy Ten Year Apportionment Comparison

Towns/City	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015
Denning	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%
Esopus	4.7%	4.7%	4.6%	4.7%	4.6%	4.6%	4.6%	4.5%	4.5%	4.5%
Gardiner	4.5%	4.6%	4.5%	4.2%	4.3%	4.4%	4.4%	4.4%	4.4%	4.4%
Hardenburgh	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	1.0%
Hurley	4.5%	4.3%	4.2%	4.5%	4.5%	4.6%	4.6%	4.3%	4.5%	4.7%
Kingston (town)	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%
Kingston (city)	8.0%	8.3%	8.5%	9.1%	8.8%	9.0%	8.5%	8.4%	8.0%	7.8%
Lloyd	5.4%	5.6%	5.8%	5.5%	5.6%	5.6%	5.7%	5.6%	5.7%	5.7%
Marbletown	5.4%	5.1%	4.8%	4.7%	4.7%	4.8%	4.7%	5.0%	5.1%	5.2%
Marlborough	4.3%	4.6%	4.7%	4.7%	4.4%	4.2%	4.1%	4.2%	4.0%	4.0%
New Paltz	6.0%	6.1%	6.0%	6.0%	6.0%	6.3%	6.3%	6.4%	6.4%	6.4%
Olive	5.6%	5.6%	5.4%	6.0%	6.1%	6.4%	6.3%	6.5%	6.7%	6.7%
Plattekill	3.8%	4.0%	4.0%	3.9%	3.8%	3.7%	3.6%	3.7%	3.8%	3.7%
Rochester	4.1%	4.1%	4.1%	4.2%	4.2%	4.1%	4.1%	4.2%	4.3%	4.3%
Rosendale	2.9%	2.9%	2.8%	2.7%	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%
Saugerties	9.4%	9.2%	9.6%	9.8%	9.5%	9.5%	9.7%	9.7%	9.5%	9.4%
Shandaken	3.2%	3.4%	3.5%	3.4%	3.4%	3.4%	3.6%	3.6%	3.5%	3.5%
Shawangunk	5.6%	5.6%	5.8%	5.0%	5.0%	4.8%	4.9%	4.8%	4.6%	4.6%
Ulster	7.5%	7.5%	7.1%	6.9%	7.0%	6.8%	6.7%	7.0%	7.0%	7.0%
Wawarsing	5.4%	5.2%	5.2%	5.7%	5.8%	5.8%	6.1%	5.9%	5.9%	5.9%
Woodstock	7.9%	7.5%	7.6%	7.1%	7.3%	7.0%	7.2%	6.9%	7.2%	7.3%
									Total	100.0%

### County-Wide Comparison of Total Tax Levies

2014-2015	School	358,336,698	64.08%
2015	County	77,792,392	13.91%
2015	Town	76,048,564	13.60%
2015	Special District	30,135,981	5.39%
2015	City	16,919,155	3.03%
<b>Total</b>		<b>559,232,790</b>	<b>100.00%</b>



## Combined Tax Rates and Effective Tax Rates

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

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

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

# Combined Property Tax Rates

Municipal & County (FY 2015) - School (FY2014-2015)

MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Tax Rates per Thousand											
			Unequalized						Equalized or Full Value Rate					
			County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
<b>Denning</b>	18.00%	18.00%	\$24.26	\$6.13	\$ 26.64	\$57.03	\$104.18	<b>\$161.21</b>	\$4.37	\$1.10	\$4.80	\$10.27	\$18.75	<b>\$29.02</b>
<b>Esopus</b>	100.00%	100.00%	\$4.43	\$1.46	\$1.83	\$7.72	\$21.18	<b>\$28.90</b>	\$4.43	\$1.46	\$1.83	\$7.72	\$21.18	<b>\$28.90</b>
<b>Gardiner</b>	93.00%	93.00%	\$4.73	\$1.17	\$1.56	\$7.46	\$21.89	<b>\$29.35</b>	\$4.40	\$1.09	\$1.45	\$6.94	\$20.36	<b>\$27.30</b>
<b>Hardenburgh</b>	62.04%	62.04%	\$7.02	\$2.69	\$5.19	\$14.90	\$26.39	<b>\$41.29</b>	\$4.36	\$1.67	\$3.22	\$9.24	\$16.37	<b>\$25.62</b>
<b>Hurley</b>	98.00%	98.00%	\$4.52	\$1.05	\$1.81	\$7.38	\$21.63	<b>\$29.01</b>	\$4.43	\$1.03	\$1.77	\$7.23	\$21.20	<b>\$28.43</b>
<b>Kingston</b>	96.50%	96.50%	\$4.59	\$3.93	\$3.28	\$11.80	\$21.73	<b>\$33.53</b>	\$4.43	\$3.79	\$3.17	\$11.39	\$20.97	<b>\$32.36</b>
<b>Kingston (c)</b>	100.00%	100.00%	\$4.41	\$9.08	\$0.00	\$13.49	\$21.03	<b>\$34.52</b>	\$4.41	\$9.08	\$0.00	\$13.49	\$21.03	<b>\$34.52</b>
<b>Lloyd</b>	100.00%	100.00%	\$4.43	\$3.02	\$1.50	\$8.95	\$22.16	<b>\$31.11</b>	\$4.43	\$3.02	\$1.50	\$8.95	\$22.16	<b>\$31.11</b>
<b>Marbletown</b>	100.00%	100.00%	\$4.41	\$0.86	\$1.34	\$6.61	\$17.87	<b>\$24.48</b>	\$4.41	\$0.86	\$1.34	\$6.61	\$17.87	<b>\$24.48</b>
<b>Marlborough</b>	100.00%	100.00%	\$4.46	\$4.75	\$3.16	\$12.37	\$28.08	<b>\$40.45</b>	\$4.46	\$4.75	\$3.16	\$12.37	\$28.08	<b>\$40.45</b>
<b>New Paltz</b>	100.00%	100.00%	\$4.41	\$5.36	\$2.13	\$11.90	\$20.36	<b>\$32.26</b>	\$4.41	\$5.36	\$2.13	\$11.90	\$20.36	<b>\$32.26</b>
<b>Olive</b>	100.00%	100.00%	\$4.39	\$1.37	\$1.40	\$7.16	\$11.70	<b>\$18.86</b>	\$4.39	\$1.37	\$1.40	\$7.16	\$11.70	<b>\$18.86</b>
<b>Plattekill</b>	100.00%	100.00%	\$4.46	\$1.93	\$1.95	\$8.34	\$25.45	<b>\$33.79</b>	\$4.46	\$1.93	\$1.95	\$8.34	\$25.45	<b>\$33.79</b>
<b>Rochester</b>	100.00%	100.00%	\$4.41	\$0.95	\$1.57	\$6.93	\$17.87	<b>\$24.80</b>	\$4.41	\$0.95	\$1.57	\$6.93	\$17.87	<b>\$24.80</b>
<b>Rosendale</b>	100.00%	100.00%	\$4.44	\$3.40	\$2.20	\$10.04	\$17.87	<b>\$27.91</b>	\$4.44	\$3.40	\$2.20	\$10.04	\$17.87	<b>\$27.91</b>
<b>Saugerties</b>	100.00%	100.00%	\$4.45	\$4.06	\$1.96	\$10.47	\$20.05	<b>\$30.52</b>	\$4.45	\$4.06	\$1.96	\$10.47	\$20.05	<b>\$30.52</b>
<b>Shandaken</b>	26.00%	26.00%	\$16.86	\$10.80	\$8.66	\$36.32	\$44.99	<b>\$81.31</b>	\$4.38	\$2.81	\$2.25	\$9.44	\$11.70	<b>\$21.14</b>
<b>Shawangunk</b>	22.25%	22.25%	\$20.11	\$7.92	\$8.72	\$36.75	\$114.37	<b>\$151.12</b>	\$4.47	\$1.76	\$1.94	\$8.18	\$25.45	<b>\$33.62</b>
<b>Ulster</b>	84.00%	84.00%	\$5.25	\$5.46	\$2.60	\$13.31	\$25.14	<b>\$38.45</b>	\$4.41	\$4.59	\$2.18	\$11.18	\$21.12	<b>\$32.30</b>
<b>Wawarsing</b>	1.76%	1.76%	\$251.28	\$155.63	\$207.28	\$614.19	\$1,286.67	<b>\$1,900.86</b>	\$4.42	\$2.74	\$3.65	\$10.81	\$22.65	<b>\$33.46</b>
<b>Woodstock</b>	100.00%	100.00%	\$4.39	\$2.83	\$1.33	\$8.55	\$11.70	<b>\$20.25</b>	\$4.39	\$2.83	\$1.33	\$8.55	\$11.70	<b>\$20.25</b>
<b>COUNTY</b>														
<b>Average</b>	81.03%	81.03%	\$18.65	\$11.14	\$13.62	\$43.41	\$90.59	\$134.00	\$4.42	\$2.84	\$2.13	\$9.39	\$19.71	<b>\$29.10</b>
<b>Maximum</b>	100.00%	100.00%	\$251.28	\$155.63	\$207.28	\$614.19	\$1,286.67	\$1,900.86	\$4.47	\$9.08	\$4.80	\$13.49	\$28.08	<b>\$40.45</b>
<b>Minimum</b>	1.76%	1.76%	\$4.39	\$0.86	\$0.00	\$6.61	\$11.70	\$18.86	\$4.36	\$0.86	\$0.00	\$6.61	\$11.70	<b>\$18.86</b>

Source: Ulster County Real Property Tax Service Agency

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

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

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

Special District rates are not included in these totals

Effective Tax Rate Analysis									
Municipal & County (FY 2015) - School (FY 2014 - 2015)									
	Taxes as a Percent								
	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
MUNICIPALITY	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
<b>Denning</b>	15.05%	3.80%	16.53%	64.62%	0.44%	0.11%	0.48%	1.88%	<b>2.90%</b>
<b>Esopus</b>	15.33%	5.05%	6.33%	73.29%	0.44%	0.15%	0.18%	2.12%	<b>2.89%</b>
<b>Gardiner</b>	16.12%	3.99%	5.32%	74.58%	0.44%	0.11%	0.15%	2.04%	<b>2.73%</b>
<b>Hardenburgh</b>	17.00%	6.51%	12.57%	63.91%	0.44%	0.17%	0.32%	1.64%	<b>2.56%</b>
<b>Hurley</b>	15.58%	3.62%	6.24%	74.56%	0.44%	0.10%	0.18%	2.12%	<b>2.84%</b>
<b>Kingston</b>	13.69%	11.72%	9.78%	64.81%	0.44%	0.38%	0.32%	2.10%	<b>3.24%</b>
<b>Kingston (c)</b>	12.78%	26.30%	-	60.92%	0.44%	0.91%	0.00%	2.10%	<b>3.45%</b>
<b>Lloyd</b>	14.24%	9.71%	4.82%	71.23%	0.44%	0.30%	0.15%	2.22%	<b>3.11%</b>
<b>Marbletown</b>	18.01%	3.51%	5.47%	73.00%	0.44%	0.09%	0.13%	1.79%	<b>2.45%</b>
<b>Marlborough</b>	11.03%	11.74%	7.81%	69.42%	0.45%	0.48%	0.32%	2.81%	<b>4.05%</b>
<b>New Paltz</b>	13.67%	16.62%	6.60%	63.11%	0.44%	0.54%	0.21%	2.04%	<b>3.23%</b>
<b>Olive</b>	23.28%	7.26%	7.42%	62.04%	0.44%	0.14%	0.14%	1.17%	<b>1.89%</b>
<b>Plattekill</b>	13.20%	5.71%	5.77%	75.32%	0.45%	0.19%	0.20%	2.55%	<b>3.38%</b>
<b>Rochester</b>	17.78%	3.83%	6.33%	72.06%	0.44%	0.10%	0.16%	1.79%	<b>2.48%</b>
<b>Rosendale</b>	15.91%	12.18%	7.88%	64.03%	0.44%	0.34%	0.22%	1.79%	<b>2.79%</b>
<b>Saugerties</b>	14.58%	13.30%	6.42%	65.69%	0.45%	0.41%	0.20%	2.01%	<b>3.05%</b>
<b>Shandaken</b>	20.74%	13.28%	10.65%	55.33%	0.44%	0.28%	0.23%	1.17%	<b>2.11%</b>
<b>Shawangunk</b>	13.31%	5.24%	5.77%	75.68%	0.45%	0.18%	0.19%	2.54%	<b>3.36%</b>
<b>Ulster</b>	13.65%	14.20%	6.76%	65.38%	0.44%	0.46%	0.22%	2.11%	<b>3.23%</b>
<b>Wawarsing</b>	13.22%	8.19%	10.90%	67.69%	0.44%	0.27%	0.36%	2.26%	<b>3.35%</b>
<b>Woodstock</b>	21.68%	13.98%	6.57%	57.78%	0.44%	0.28%	0.13%	1.17%	<b>2.03%</b>
<b>COUNTY</b>									
<b>Average</b>	15.71%	9.51%	7.80%	67.35%	0.44%	0.28%	0.21%	1.97%	2.91%
<b>Maximum</b>	23.28%	26.30%	16.53%	75.68%	0.45%	0.91%	0.48%	2.81%	4.05%
<b>Minimum</b>	11.03%	3.51%	4.82%	55.33%	0.44%	0.09%	0.00%	1.17%	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, 2015)

		<u>War Veteran</u>	<u>Combat Zone Veteran</u>	<u>Disabled Veteran</u>
<u>SWIS</u>	<u>Town</u>	15% Assessed to Max	10% Assessed to Max	%Assessed=to 1/2 of serv con dis rating
510800	Kingston, City	24,000.00	16,000.00	80,000.00
512000	Denning	12,000.00	8,000.00	40,000.00
512200	Esopus	18,000.00	12,000.00	60,000.00
512400	Gardiner	27,000.00	18,000.00	90,000.00
512600	Hardenburgh	No exemption	No exemption	No exemption
512800	Hurley	21,000.00	14,000.00	70,000.00
513000	Kingston, Town	27,000.00	18,000.00	90,000.00
513200	Lloyd	36,000.00	24,000.00	120,000.00
513400	Marbletown	27,000.00	18,000.00	90,000.00
513600	Marlborough	27,000.00	18,000.00	90,000.00
513800	New Paltz	36,000.00	24,000.00	120,000.00
514000	Olive	27,000.00	18,000.00	90,000.00
514200	Plattekill	24,000.00	16,000.00	80,000.00
514400	Rochester	36,000.00	24,000.00	120,000.00
514600	Rosendale	36,000.00	24,000.00	120,000.00
514800	Saugerties	27,000.00	18,000.00	90,000.00
515000	Shandaken	27,000.00	18,000.00	90,000.00
515200	Shawangunk	12,000.00	8,000.00	40,000.00
515400	Ulster	27,000.00	18,000.00	90,000.00
515600	Wawarsing	12,000.00	8,000.00	40,000.00
515800	Woodstock	27,000.00	18,000.00	90,000.00
510000.00	Ulster County	36,000.00	24,000.00	120,000.00

### School Districts

	<u>District</u>	<u>War Veteran</u>	<u>Combat Zone Veteran</u>	<u>Disabled Veteran</u>
	Ellenville	12,000	8,000	40,000
*	Fallsburgh	12,000	8,000	40,000
	Highland	no exemption	no exemption	no exemption
*	Kingston Cons.	12,000	8,000	40,000
	Livingston Manor	no exemption	no exemption	no exemption
	Margaretville	no exemption	no exemption	no exemption
	Marlboro	27,000	18,000	90,000
	New Paltz	12,000	8,000	40,000
	Onteora	12,000	8,000	40,000
	Pine Bush	12,000	8,000	40,000
*	Rondout Valley	12,000	8,000	40,000
	Saugerties	12,000	8,000	40,000
	Tri-Valley	12,000	8,000	40,000
	Valley Central	no exemption	no exemption	no exemption
*	Wallkill	12,000	8,000	12,000
*	Exemption Will Be Effective For 2015-16 School Tax Extension			

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

(as of January, 2015)

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

**Aged (Senior Citizen) Exemption**

**Maximum Income Allowed For Senior Exemption**

(As of January, 2015)

	<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 2015)

	<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
<b><u>School Districts</u></b>				
<u>District</u>	<u>Amount 50%-5%</u>		<u>District</u>	<u>Amount 50%-5%</u>
Ellenville	No exemption		Onteora *	\$29,000/\$37,399.99
Fallsburgh	No exemption		Pine Bush	No exemption
Highland	No exemption		Rondout Valley	No exemption
Kingston Cons.	No exemption		Saugerties*	\$21,500/\$29,899.99
Livingston Manor	No exemption		Tri - Valley	No exemption
Margaretville	No exemption		Valley Central	No exemption
Marlboro*	\$29,000/\$37,399.99		Walkkill	No exemption
New Paltz*	\$29,000/\$37,399.99			
<b><u>NOTE: * Indicates Sliding Scale Option</u></b>				

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

**For 2014-15 School Taxes and 2015 General Taxes**

Town	County Tax Rate	Veterans including Cold War Vets		Paralegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities	
		Exemption Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.25702	95,470	\$ 2,316	0	\$ -	155,448	\$ 3,771	0	\$ -	0	\$ -
Esopus	4.43174	14,470,452	\$ 64,129	254,140	\$ 1,126	6,688,971	\$ 29,644	0	\$ -	0	\$ -
Gardiner	4.73365	8,547,792	\$ 40,462	0	\$ -	6,933,362	\$ 32,820	137,900	\$ 653	350,790	\$ 1,661
Hardenburgh	7.02317	151,636	\$ 1,065	0	\$ -	38,250	\$ 269	0	\$ -	26,100	\$ 183
Hurley	4.52134	14,728,751	\$ 66,594	0	\$ -	12,691,908	\$ 57,384	0	\$ -	756,135	\$ 3,419
Kingston, Town	4.58845	1,345,015	\$ 6,172	0	\$ -	688,841	\$ 3,161	0	\$ -	0	\$ -
Kingston, City	4.41455	20,076,622	\$ 88,629	0	\$ -	16,397,908	\$ 72,389	0	\$ -	806,500	\$ 3,560
Lloyd	4.42594	17,337,485	\$ 76,735	0	\$ -	13,925,926	\$ 61,635	0	\$ -	899,467	\$ 3,981
Marbletown	4.40865	11,825,975	\$ 52,137	304,000	\$ 1,340	14,821,514	\$ 65,343	329,000	\$ 1,450	815,625	\$ 3,596
Marlborough	4.46215	18,005,573	\$ 80,344	0	\$ -	11,347,564	\$ 50,634	0	\$ -	714,554	\$ 3,188
New Paltz	4.40980	14,916,536	\$ 65,779	367,000	\$ 1,618	9,964,601	\$ 43,942	0	\$ -	904,700	\$ 3,990
Olive	4.38763	10,057,847	\$ 44,130	0	\$ -	19,787,336	\$ 86,819	0	\$ -	1,200,675	\$ 5,268
Plattekill	4.45727	15,721,587	\$ 70,075	0	\$ -	12,537,531	\$ 55,883	0	\$ -	1,067,830	\$ 4,760
Rochester	4.41171	10,571,281	\$ 46,637	0	\$ -	13,684,380	\$ 60,372	88,800	\$ 392	1,170,738	\$ 5,165
Rosendale	4.43911	9,546,524	\$ 42,378	0	\$ -	9,832,332	\$ 43,647	0	\$ -	873,595	\$ 3,878
Saugerties	4.45130	37,136,510	\$ 165,306	0	\$ -	30,139,422	\$ 134,160	0	\$ -	3,717,089	\$ 16,546
Shandaken	16.85799	1,197,941	\$ 20,195	0	\$ -	1,740,774	\$ 29,346	0	\$ -	154,609	\$ 2,606
Shawangunk	20.10761	5,064,543	\$ 101,836	0	\$ -	3,233,578	\$ 65,020	0	\$ -	81,825	\$ 1,645
Ulster	5.25013	13,818,926	\$ 72,551	0	\$ -	11,384,215	\$ 59,769	0	\$ -	666,025	\$ 3,497
Wawarsing	251.27652	297,456	\$ 74,744	0	\$ -	204,186	\$ 51,307	0	\$ -	12,096	\$ 3,039
Woodstock	4.39000	11,632,899	\$ 51,068	0	\$ -	20,636,907	\$ 90,596	57,500	\$ 252	1,343,415	\$ 5,898
<b>Totals:</b>		<b>236,546,821</b>	<b>\$ 1,233,281</b>	<b>925,140</b>	<b>\$ 4,085</b>	<b>216,834,954</b>	<b>\$ 1,097,910</b>	<b>613,200</b>	<b>\$ 2,747</b>	<b>15,561,768</b>	<b>\$ 75,880</b>

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

**For 2014-15 School Taxes and 2015 General Taxes**

Town	County Tax Rate	Agricultural including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.25702	0	\$ -	0	\$ -	0	\$ -	1,512,151	\$ 36,680	0	\$ -
Esopus	4.43174	4,181,060	\$ 18,529	72,857	\$ 323	0	\$ -	1,484,165	\$ 6,577	0	\$ -
Gardiner	4.73365	12,215,080	\$ 57,822	103,800	\$ 491	470,100	\$ 2,225	465,499	\$ 2,204	148,680	\$ 704
Hardenburgh	7.02317	1,374,401	\$ 9,653	0	\$ -	0	\$ -	1,427,819	\$ 10,028	353,247	\$ 2,481
Hurley	4.52134	2,372,954	\$ 10,729	22,000	\$ 99	0	\$ -	830,445	\$ 3,755	0	\$ -
Kingston, Town	4.58845	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.41455	121,701	\$ 537	0	\$ -	0	\$ -	324,589	\$ 1,433	0	\$ -
Lloyd	4.42594	7,572,553	\$ 33,516	853,700	\$ 3,778	559,600	\$ 2,477	222,680	\$ 986	0	\$ -
Marbletown	4.40865	9,946,369	\$ 43,850	85,000	\$ 375	762,800	\$ 3,363	171,200	\$ 755	0	\$ -
Marlborough	4.46215	15,069,989	\$ 67,245	1,441,000	\$ 6,430	1,643,080	\$ 7,332	933,040	\$ 4,163	0	\$ -
New Paltz	4.40980	6,329,733	\$ 27,913	127,200	\$ 561	375,000	\$ 1,654	274,864	\$ 1,212	0	\$ -
Olive	4.38763	1,277,700	\$ 5,606	0	\$ -	0	\$ -	2,681,061	\$ 11,763	0	\$ -
Plattekill	4.45727	7,133,257	\$ 31,795	760,000	\$ 3,388	512,300	\$ 2,283	50,724	\$ 226	0	\$ -
Rochester	4.41171	11,772,384	\$ 51,936	0	\$ -	390,000	\$ 1,721	1,814,186	\$ 8,004	0	\$ -
Rosendale	4.43911	880,251	\$ 3,908	0	\$ -	0	\$ -	813,271	\$ 3,610	0	\$ -
Saugerties	4.45130	7,295,240	\$ 32,473	0	\$ -	6,999,000	\$ 31,155	931,279	\$ 4,145	1,922	\$ 9
Shandaken	16.85799	129,582	\$ 2,184	0	\$ -	2,700	\$ 46	1,879,332	\$ 31,682	18,800	\$ 317
Shawangunk	20.10761	6,507,827	\$ 130,857	0	\$ -	113,000	\$ 2,272	568,170	\$ 11,425	0	\$ -
Ulster	5.25013	1,552,156	\$ 8,149	0	\$ -	1,000	\$ 5	180,101	\$ 946	0	\$ -
Wawarsing	251.27652	11,992	\$ 3,013	0	\$ -	1,400	\$ 352	5,227	\$ 1,313	0	\$ -
Woodstock	4.39000	974,925	\$ 4,280	0	\$ -	249,500	\$ 1,095	2,573,338	\$ 11,297	1,356,705	\$ 5,956
<b>Totals:</b>		<b>96,719,154</b>	<b>\$ 543,995</b>	<b>3,465,557</b>	<b>\$ 15,445</b>	<b>12,079,480</b>	<b>\$ 55,979</b>	<b>19,143,141</b>	<b>\$ 152,204</b>	<b>1,879,354</b>	<b>\$ 9,466</b>

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

**For 2014-15 School Taxes and 2015 General Taxes**

Town	County Tax Rate	Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
		Denning	24.25702	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.43174	45,000	\$ 199	357,291	\$ 1,583	6,000	\$ 27	235,969	\$ 1,046	1,287,152	\$ 5,704
Gardiner	4.73365	406,593	\$ 1,925	0	\$ -	0	\$ -	0	\$ -	619,400	\$ 2,932
Hardenburgh	7.02317	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	4.52134	209,250	\$ 946	0	\$ -	1,500	\$ 7	117,200	\$ 530	410,000	\$ 1,854
Kingston, Town	4.58845	34,500	\$ 158	0	\$ -	0	\$ -	15,200	\$ 70	0	\$ -
Kingston, City	4.41455	1,478,065	\$ 6,525	59,000	\$ 260	16,500	\$ 73	0	\$ -	6,858,200	\$ 30,276
Lloyd	4.42594	543,480	\$ 2,405	7,100	\$ 31	3,000	\$ 13	156,100	\$ 691	17,348,906	\$ 76,785
Marbletown	4.40865	34,700	\$ 153	0	\$ -	4,500	\$ 20	16,000	\$ 71	440,400	\$ 1,942
Marlborough	4.46215	427,644	\$ 1,908	280,000	\$ 1,249	0	\$ -	195,000	\$ 870	0	\$ -
New Paltz	4.40980	80,000	\$ 353	944,150	\$ 4,164	4,500	\$ 20	0	\$ -	407,496,000	\$ 1,796,974
Olive	4.38763	0	\$ -	0	\$ -	3,000	\$ 13	1,920	\$ 8	0	\$ -
Plattekill	4.45727	305,500	\$ 1,362	0	\$ -	4,500	\$ 20	100,000	\$ 446	211,800	\$ 944
Rochester	4.41171	96,600	\$ 426	20,000	\$ 88	3,000	\$ 13	167,900	\$ 741	102,800	\$ 454
Rosendale	4.43911	76,820	\$ 341	205,000	\$ 910	3,000	\$ 13	16,600	\$ 74	242,000	\$ 1,074
Saugerties	4.45130	1,695,700	\$ 7,548	0	\$ -	12,000	\$ 53	0	\$ -	9,509,100	\$ 42,328
Shandaken	16.85799	0	\$ -	0	\$ -	0	\$ -	13,500	\$ 228	649,800	\$ 10,954
Shawangunk	20.10761	38,175	\$ 768	0	\$ -	3,000	\$ 60	0	\$ -	1,913,272	\$ 38,471
Ulster	5.25013	7,772,544	\$ 40,807	0	\$ -	6,000	\$ 32	337,400	\$ 1,771	250,400	\$ 1,315
Wawarsing	251.27652	66,460	\$ 16,700	0	\$ -	3,000	\$ 754	2,400	\$ 603	159,811	\$ 40,157
Woodstock	4.39000	25,000	\$ 110	28,000	\$ 123	3,000	\$ 13	1,000	\$ 4	2,064,800	\$ 9,064
<b>Totals:</b>		<b>13,336,031</b>	<b>\$ 82,634</b>	<b>1,900,541</b>	<b>\$ 8,409</b>	<b>76,500</b>	<b>\$ 1,131</b>	<b>1,376,189</b>	<b>\$ 7,152</b>	<b>449,563,841</b>	<b>\$ 2,061,228</b>

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 2014-15 School Taxes and 2015 General Taxes**

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue	Value	Revenue	Value	Revenue
			Foregone		Foregone		Foregone
Denning	24.25702	3,612,125	\$ 87,619	0	\$ -	5,375,194	\$ 130,386
Esopus	4.43174	209,351,745	\$ 927,793	22,410,552	\$ 99,318	238,434,802	\$ 1,056,681
Gardiner	4.73365	18,235,400	\$ 86,320	0	\$ -	48,634,396	\$ 230,218
Hardenburgh	7.02317	5,769,300	\$ 40,519	0	\$ -	9,140,753	\$ 64,197
Hurley	4.52134	15,391,131	\$ 69,589	0	\$ -	47,531,274	\$ 214,905
Kingston, Town	4.58845	4,217,800	\$ 19,353	0	\$ -	6,301,356	\$ 28,913
Kingston, City	4.41455	372,953,784	\$ 1,646,422	25,576,600	\$ 112,909	444,669,469	\$ 1,963,015
Lloyd	4.42594	55,438,100	\$ 245,366	0	\$ -	114,868,097	\$ 508,400
Marbletown	4.40865	48,748,432	\$ 214,915	0	\$ -	88,305,515	\$ 389,308
Marlborough	4.46215	42,009,100	\$ 187,451	0	\$ -	92,066,544	\$ 410,814
New Paltz	4.40980	148,025,205	\$ 652,761	22,900	\$ 101	589,832,389	\$ 2,601,040
Olive	4.38763	22,227,274	\$ 97,525	0	\$ -	57,236,813	\$ 251,134
Plattekill	4.45727	15,721,587	\$ 70,075	0	\$ -	54,126,616	\$ 241,257
Rochester	4.41171	37,846,300	\$ 166,967	0	\$ -	77,728,369	\$ 342,915
Rosendale	4.43911	31,339,800	\$ 139,121	21,000	\$ 93	53,850,193	\$ 239,047
Saugerties	4.45130	139,468,062	\$ 620,815	32,700	\$ 146	236,938,024	\$ 1,054,683
Shandaken	16.85799	9,367,067	\$ 157,910	0	\$ -	15,154,105	\$ 255,468
Shawangunk	20.10761	42,793,670	\$ 860,479	0	\$ -	60,317,060	\$ 1,212,832
Ulster	5.25013	144,421,154	\$ 758,230	6,500,000	\$ 34,126	186,889,921	\$ 981,196
Wawarsing	251.27652	2,749,624	\$ 690,916	0	\$ -	3,513,652	\$ 882,898
Woodstock	4.39000	58,163,700	\$ 255,338	1,319,400	\$ 5,792	100,430,089	\$ 440,888
Totals:		1,427,850,360	\$ 7,995,482	55,883,152	\$ 252,485	2,531,344,631	\$ 13,500,196

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### Exemption Comparison by Year

	Veterans	Paraplegics	Aged	Grandparents Living Quarters	Physical Disability	Agricultural	Labor Camps	Farm Building	Forest land	Fisher Forest
Year	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone
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
2014	1,233,281	4,085	1,097,910	2,747	75,880	543,995	15,445	55,979	152,204	9,466
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
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
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	252,485	13,500,196
Revenue forgone represents the dollar amount of taxes exempted.								
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