

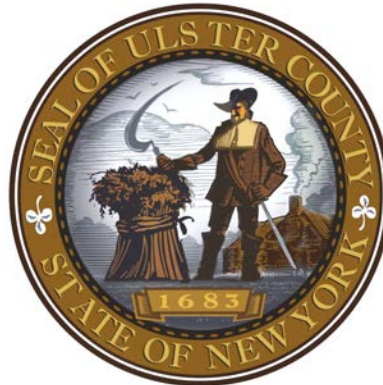
# **ULSTER COUNTY**

## **2020 Real Property Data Report**

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

**Tracey Williams, Director of Real Property**

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



**Report Data Based On 2020 Assessment Roll  
and includes  
2020-21 School Tax Rates and  
2021 County, Town and Special District Tax Rates**

*Presented To:*

**Patrick K. Ryan, County Executive**

*and the*

**Ulster County Legislature**

*and the*

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

## **DISCLAIMER**

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

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

# 2020 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*



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

February 10, 2021

Honorable Patrick K. Ryan, Ulster County Executive

David B. Donaldson, Chairman, Ulster County Legislature

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

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

Accordingly, I hereby submit the Ulster County 2020 Real Property Data Report.

Respectfully,

Tracey Williams  
Director of Real Property Tax Service

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

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

# **Ulster County**

## **2020 Real Property Data Report**

### **Introduction**

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

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

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

### **Real Property Staff**

Tracey Williams, Director of Real Property

Taryn Hilowitz, Real Property Tax Service Specialist

Heidi Clark, Real Property Tax Service Specialist

William Peetoom, Senior Tax Map Specialist

Mark Kluberdanz, Senior Tax Map Specialist

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

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

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

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

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

## **During 2020, the services provided pursuant to this statute included:**

- Processing a total of 5,296 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 315 tax map revisions were processed in 2020 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 the annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance.

## **Responsibilities and Services (continued)**

### **Other related services authorized by the county include:**

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

### **Special projects during 2020 included:**

- Research and evaluation of county owned properties to help determine upset prices.
- Provided administrative assistance to the Towns.
- Scanned 77 Building Schematic Sheets for the Department of the Environment on our OCE Printer.
- Researched railroad property for the City of Kingston Engineer on the Ulster & Delaware Spur Line at the Kingston Maritime Center.
- Worked with the Rondout Valley School District on Disability Income Limits.

## **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: 86,630
- Total tax map sheets: 828
- 2020 tax map revisions processed: 315
- 2020 survey & subdivision map certifications: 294
- Total 2020 real property parcel transfers: 5,685
- Total 2020 RPS 5217's processed: 5,296
- Total 2020 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>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>
510800	Kingston, City	568	625	670	689	623	579
512000	Denning	40	30	30	49	37	32
512200	Esopus	222	237	283	264	261	246
512400	Gardiner	151	154	198	178	186	168
512600	Hardenburgh	20	21	12	20	24	32
512800	Hurley	203	228	210	239	206	225
513000	Kingston, Town	31	29	38	35	30	31
513200	Lloyd	242	271	310	310	326	281
513400	Marbletown	209	211	263	228	214	196
513600	Marlborough	197	259	273	336	290	273
513800	New Paltz	264	271	258	284	263	282
514000	Olive	159	167	194	200	191	172
514200	Plattekill	202	214	245	221	236	196
514400	Rochester	260	299	333	320	318	315
514600	Rosendale	168	184	200	188	165	159
514800	Saugerties	547	628	617	616	649	588
515000	Shandaken	167	201	193	193	172	181
515200	Shawangunk	238	279	335	359	364	328
515400	Ulster	267	321	366	377	333	291
515600	Wawarsing	363	422	464	417	401	387
515800	Woodstock	271	324	283	252	313	334
<b>510000</b>	<b>County Total</b>	<b>4,789</b>	<b>5,375</b>	<b>5,775</b>	<b>5,775</b>	<b>5,602</b>	<b>5,296</b>



# Ulster County Real Property Tax Service

## Fee Schedule

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

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

### **Other Map Copies**

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

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

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

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

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

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

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

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

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

## **Ulster County Assessors**

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

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

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

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

# Assessment Calendar

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

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

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

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

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

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

Reassessment Activity in Ulster County 2010 through 2021													
SWIS	City / Town	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
510800	City of Kingston	CR-R	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO
512000	Denning												
512200	Esopus	CR-R	CR-PRO	CR-PRO	PRO								
512400	Gardiner								CR-R	CR-PRO	CR-PRO		
512600	Hardenburgh												
512800	Hurley				PRO								
513000	Town of Kingston												
513200	Lloyd	CR-R	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO		
513400	Marbletown			PRO			PRO	PRO	PRO	CR-R	CR-PRO	CR-PRO	
513600	Marlborough	CR-R	CR-PRO		CR-PRO		PRO			PRO			
513800	New Paltz	CR-R	CR-PRO	CR-PRO	PRO	PRO							
514000	Olive		PRO										PRO
514200	Plattekill		CR-R	CR-PRO		CR-PRO							
514400	Rochester		CR-R								R	CR-PRO	CRPRO
514600	Rosendale	CR-R	CR-PRO	CR-PRO	CR-PRO	PRO	PRO	PRO		CY-R	CR-PRO	CR-PRO	
514800	Saugerties	CR-R	CR-PRO	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing			D	D	D	R						
515800	Woodstock					CR-R							

**Explanation of Codes:**

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

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

# Equitable Assessment Administration

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

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

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

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

GENERAL FUND					
Department 1355 Assessment					
Division 1116 Real Property					
<u>EXPENSES</u>					
			2020	2020	2021
	2018	2019	Adopted	Amended	Executive
<u>Account</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Recommendation</u>
1300 - Regular Pay	257,244	307,419	314,337	314,337	315,831
1420 - Contractual Pays	410	3,879	4,500	4,500	4,500
4000 - Supplies	1,103	906	2,500	1,000	1,500
4300 - Professional Services	-	-	16,000	8,500	8,500
4580 - Conference Expenses	2,295	1,292	2,650	650	1,300
4590 - Travel	814	987	850	350	-
4600 - Misc Contractual Expense	775	325	830	330	-
4610 - Contr Expense Reduction	-	-	-	11,500	-
8000 - Retirement	37,767	45,398	49,464	49,464	56,806
8010 - Social Security/FICA	19,155	22,845	24,392	24,392	24,506
8020 - Health Insurance	84,408	91,784	93,879	93,879	92,744
Division Total	403,971	474,835	509,402	508,902	505,687

<u>REVENUES</u>					
			2020	2020	2021
	2018	2019	Adopted	Amended	Executive
<u>Account</u>	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>	<u>Recommendation</u>
3270 - Sale of Property	8,357	7,534	6,000	6,000	6,000
3300 - State Aid	1,623	2,410	-	-	-
3600 - Intra-fund Revenues	-	-	8,500	8,500	8,500
Division Total	9,980	9,944	14,500	14,500	14,500
<b>Department Expense Total</b>	<b>403,971</b>	<b>474,835</b>	<b>509,402</b>	<b>508,902</b>	<b>505,687</b>
<b>Department Revenue Total</b>	<b>9,980</b>	<b>9,944</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

## **Largest Taxpayers**

### **For the 2020 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	1,282,956,209
2. Central Hudson Gas & Electric	449,137,407
3. New York State	374,824,542
4. UH US Hudson Valley 2019 (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	62,309,618
5. Verizon New York Inc.	35,901,368
6. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	33,372,871
7. Smiley Brothers Inc (Hotel Resort Complex)	31,417,778
8. CSX Transportation Inc (Railroad)	25,736,233
9. Kingston Mall LLC	22,245,331
10. Kingston Village	19,966,667



<b>2020 Residential Assessment Ratios and Equalization Rates</b>			
<b>Established by the NYS Office of Real Property Services</b>			
<b>Municipality Type</b>	<b>Municipality Name</b>	<b>Residential Rate (RAR)</b>	<b>Equalization Rate</b>
City	Kingston	90.00	90.00
Town	Denning	14.02	16.00
Town	Esopus	91.00	91.00
Town	Gardiner	94.00	94.00
Town	Hardenburgh	56.77	59.00
Town	Hurley	81.96	96.50
Town	Kingston	81.00	81.00
Town	Lloyd	97.00	97.00
Town	Marbletown	100.00	100.00
Town	Marlborough	85.87	90.00
Town/Village	New Paltz	84.39	90.00
Town	Olive	90.64	99.00
Town	Plattekill	88.50	88.50
Town	Rochester	100.00	100.00
Town	Rosendale	100.00	100.00
Town/Village	Saugerties	95.00	95.00
Town	Shandaken	17.83	23.90
Town	Shawangunk	19.00	19.00
Town	Ulster	68.00	68.00
Town	Wawarsing	83.42	94.00
Town	Woodstock	86.00	86.00
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 2020 Assessment Roll, the 2020-21 School Tax Bill and the 2021 County and Town Tax Bills			

<b>New York State Owned Land in Ulster County</b>				
<b>2020 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>186,318</b>	<b>25.1%</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	8,205	0	0.00
512000	Denning	1,127	301	42,298.25
512200	Esopus	4,210	11	698.01
512400	Gardiner	2,926	34	2,888.58
512600	Hardenburgh	771	190	27,750.06
512800	Hurley	3,467	25	932.55
513000	Kingston, Town	646	55	1,665.25
513200	Lloyd	4,323	0	0.00
513400	Marbletown	3,761	4	17.25
513600	Marlborough	3,760	1	38.00
513800	New Paltz	4,106	0	0.00
514000	Olive	3,107	36	8,179.41
514200	Plattekill	3,900	27	303.05
514400	Rochester	4,742	62	14,803.35
514600	Rosendale	2,720	5	5.30
514800	Saugerties	9,367	13	1,505.39
515000	Shandaken	3,363	222	55,718.38
515200	Shawangunk	4,578	26	2,222.28
515400	Ulster	5,239	5	61.50
515600	Wawarsing	6,170	41	19,481.39
515800	Woodstock	4,658	81	7,749.87
510000	<b>County Total</b>	<b>85,146</b>	<b>1,139</b>	<b>186,317.87</b>

<b>New York City Owned Land in Ulster County</b>				
<b>2020 Assessment Roll</b>				
<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		<b>Square Miles</b>	<b>Acres</b>	
	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>37,521</b>	<b>5.1%</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	8,205	3	7.62
512000	Denning	1,127	66	2,798.23
512200	Esopus	4,210	0	0.00
512400	Gardiner	2,926	1	143.20
512600	Hardenburgh	771	15	915.34
512800	Hurley	3,467	26	6,579.30
513000	Kingston, Town	646	1	5.90
513200	Lloyd	4,323	0	0.00
513400	Marbletown	3,761	11	776.06
513600	Marlborough	3,760	0	0.00
513800	New Paltz	4,106	2	112.00
514000	Olive	3,107	137	11,403.57
514200	Plattekill	3,900	2	7.82
514400	Rochester	4,742	2	16.60
514600	Rosendale	2,720	0	0.00
514800	Saugerties	9,367	0	0.00
515000	Shandaken	3,363	86	3,083.62
515200	Shawangunk	4,578	2	201.80
515400	Ulster	5,239	0	0.00
515600	Wawarsing	6,170	75	6,369.92
515800	Woodstock	4,658	100	5,100.36
	<b>County Total</b>	<b>85,146</b>	<b>529</b>	<b>37,521.34</b>

# **Tax Rates**

## **For the 2020 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 2020 Municipal Assessment Rolls
- The 2020-21 School District Tax Levies (9/01/20 tax bills)
- The 2021 County, Town and Special District Tax levies (1/01/21 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				
2014	9.88	4.45		Homestead *		14.33
	17.69	4.45		Non-homestead		22.14
2015	9.08	4.41		Homestead *		13.49
	16.98	4.41		Non-homestead		21.39
2016	10.16	4.36		Homestead *		14.52
	18.31	4.36		Non-homestead		22.67
2017	10.10	4.33		Homestead *		14.43
	18.13	4.33		Non-homestead		22.46
2018	9.94	4.27		Homestead *		14.21
	17.39	4.27		Non-homestead		21.66
2019	9.73	4.14		Homestead *		13.88
	15.59	4.14		Non-homestead		19.73
2020	9.04	3.96		Homestead *		13.01
	14.30	3.96		Non-homestead		18.26
<b>2021</b>	8.98	4.14		Homestead *		13.13
	14.24	4.14		Non-homestead		18.38

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

### Village Tax Rates \*

	2014	2015	2016	2017	2018	2019	2020
<b>ELLENVILLE*</b>	310.39	310.51	23.05	23.55	21.96	21.39	21.35
<b>NEW PALTZ</b>	4.90	4.95	4.95	4.91	4.91	4.91	4.91
<b>SAUGERTIES</b>	6.32	6.36	6.36	6.18	6.04	6.00	5.92

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

## 2021 Ulster County Tax Rates (Based on 2020 Assessment Roll)

	Column 1	(Column 1a)	+ Column 2 add to Col 1	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable	Equalized	Value of	Value of		State	Equalized	Percent	Apportioned	Other	Net	Col 10 / Col 1
	Assessed	Taxable	Clergy	Veterans	Apportionment	Equalization	Apportionment	Share of	Share of	Adjust-	County	x 1,000 =
Municipalities	Value	Value	Exemption	Exemptions	Value	Rate	Value	County Tax	County Tax	ments	Charges	Tax Rate
						Net County Tax Levy for Apportionment:			76,248,340.78			
Denning	27,701,033	173,131,456		116,932	27,817,965	16.00%	173,862,281	0.84029664%	640,712.25		640,712.25	23.129544
Esopus	793,618,365	872,108,093	4,500	13,713,707	807,336,572	91.00%	887,183,046	4.28785892%	3,269,421.28		3,269,421.28	4.119639
Gardiner	871,502,149	927,129,946		10,262,396	881,764,545	94.00%	938,047,388	4.53369221%	3,456,865.09		3,456,865.09	3.966559
Hardenburgh	102,727,831	174,114,968		187,212	102,915,043	59.00%	174,432,276	0.84305149%	642,812.77		642,812.77	6.257435
Hurley	819,885,842	849,622,634	1,500	14,561,393	834,448,735	96.50%	864,713,715	4.17926203%	3,186,617.95		3,186,617.95	3.886661
Kingston (Town)	77,451,312	95,618,904		1,028,675	78,479,987	81.00%	96,888,873	0.46827520%	357,052.07		357,052.07	4.610020
Kingston (City)	1,627,842,322	1,808,713,691	7,500	18,687,639	1,646,537,461	90.00%	1,829,486,068	8.84211910%	6,741,969.10	2.80	6,741,971.90	4.141662
Lloyd	1,072,549,721	1,105,721,362	3,000	17,754,565	1,090,307,286	97.00%	1,124,028,130	5.43255878%	4,142,235.93		4,142,235.93	3.862046
Marbletown	1,012,636,952	1,012,636,952	3,000	12,178,930	1,024,818,882	100.00%	1,024,818,882	4.95306894%	3,776,632.88		3,776,632.88	3.729503
Marlborough	739,025,197	821,139,108	1,500	18,171,409	757,198,106	90.00%	841,331,229	4.06625175%	3,100,449.49		3,100,449.49	4.195323
New Paltz	1,151,935,575	1,279,928,417	4,500	13,215,648	1,165,155,723	90.00%	1,294,617,470	6.25703691%	4,770,886.83		4,770,886.83	4.141626
Olive	1,218,676,881	1,230,986,748		8,409,607	1,227,086,488	99.00%	1,239,481,301	5.99055739%	4,567,700.61		4,567,700.61	3.748082
Plattekill	659,343,557	745,020,968		17,192,666	676,536,223	88.50%	764,447,710	3.69466476%	2,817,120.58		2,817,120.58	4.272614
Rochester	921,198,264	921,198,264	6,000	10,592,135	931,796,399	100.00%	931,796,399	4.50348045%	3,433,829.12		3,433,829.12	3.727568
Rosendale	546,931,328	546,931,328	1,500	9,541,110	556,473,938	100.00%	556,473,938	2.68950331%	2,050,701.65		2,050,701.65	3.749468
Saugerties	1,811,923,982	1,907,288,402	7,500	37,005,583	1,848,937,065	95.00%	1,946,249,542	9.40645056%	7,172,262.48		7,172,262.48	3.958368
Shandaken	171,019,966	715,564,711		1,115,675	172,135,641	23.90%	720,232,808	3.48096899%	2,654,181.10		2,654,181.10	15.519715
Shawangunk	184,665,982	971,926,221	1,500	5,044,669	189,712,151	19.00%	998,485,005	4.82579424%	3,679,588.04		3,679,588.04	19.925641
Ulster	957,890,476	1,408,662,465	4,500	11,518,382	969,413,358	68.00%	1,425,607,879	6.89012881%	5,253,608.90		5,253,608.90	5.484561
Wawarsing	1,147,474,381	1,220,717,427	3,000	9,178,503	1,156,655,884	94.00%	1,230,484,983	5.94707714%	4,534,547.64		4,534,547.64	3.951764
Woodstock	1,390,064,342	1,616,353,886		9,942,508	1,400,006,850	86.00%	1,627,914,942	7.86790239%	5,999,145.03		5,999,145.03	4.315732
Totals	17,306,065,458	20,404,515,951	49,500	239,419,344	17,545,534,302		20,690,583,865	100.000000%	76,248,340.79	2.80	76,248,343.59	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
						County Budget Amount to be Raised by Taxes			76,317,758.00			
						County Relevies			(69,417.22)			
Source: Ulster County Real Property Tax Service Agency						Net County Tax Levy for Apportionment			76,248,340.78			

## 2021 Town Tax Rates (Based on 2020 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town		Add	Add	Deduct	Total Town	Town	Total Town	Town
	Taxable	Town	Erroneous	Public	Town Share	General Charges	General Rate	Highway Charges	Highway Rate
	Assessed Value	General Charge	Taxes	Library	of Relevies	(sum of columns	(column 6 divided		(column 8 divided
	(unequalized)					2, 3 & 4, minus 5)	by column 1 X 1,000)		by column 1 X 1,000)
<b>Municipalities</b>									
Denning	27,870,731	227,122.00	0.03		438.09	226,683.94	8.133405	\$ 765,833.00	27.478038
Esopus	802,225,108	1,176,000.00	268.88		1,828.94	1,174,439.94	1.463978	\$ 1,851,000.00	2.307332
Gardiner	875,984,056	614,558.07	(0.14)	275,076.00	1,383.96	888,249.97	1.014002	\$ 1,243,083.00	1.419070
Hardenburgh	103,025,068	301,955.00	(0.03)			301,954.97	2.930888	\$ 718,685.00	6.975827
Hurley	833,979,539	871,600.00	(1.13)		4,302.97	867,295.90	1.039949	\$ 1,430,600.00	1.715390
Kingston (Town)	78,307,974	359,291.00	0.03		734.86	358,556.17	4.578795	\$ 319,552.00	4.080708
Kingston (City)	1,639,611,452								
Lloyd	1,073,105,661	3,820,776.93	1,310.57		3,978.32	3,818,109.18	3.557999	\$ 1,840,407.72	1.715029
Marbletown	1,016,462,089	738,674.00	1,052.28		406.99	739,319.29	0.727346	\$ 1,426,000.00	1.402905
Marlborough	746,253,067	4,005,021.00	2,549.24		13,991.49	3,993,578.75	5.351507	\$ 2,197,359.00	2.944523
<b>New Paltz</b>									
Town rate within village	1,156,229,493	7,730,409.00	4,282.59	556,000.00	2,458.36	8,288,233.23	7.168329	\$ 160,692.00	0.138979
+ additional town rate	847,667,871	186,904.00				186,904.00	0.220492	\$ 1,612,525.00	1.902308
Town rate outside village							7.388821		2.041287
Olive	1,224,907,274	1,987,101.00	1,427.43	148,142.00	709.03	2,135,961.40	1.743774	\$ 2,001,336.00	1.633867
Plattekill	664,647,460	1,169,866.00	80.35		1,692.87	1,168,253.48	1.757704	\$ 1,370,462.00	2.061938
Rochester	922,275,196	622,747.00	1,323.57		2,249.59	621,820.98	0.674225	\$ 1,328,927.00	1.440922
Rosendale	547,359,640	1,852,662.00	160.53		1,953.92	1,850,868.61	3.381449	\$ 1,140,347.00	2.083360
<b>Saugerties</b>									
Town rate within village	1,819,403,565	7,184,704.00	9,986.55		649.65	7,194,040.90	3.954066		0.000000
+ additional town rate	1,519,328,867	425,956.00				425,956.00	0.280358	\$ 3,099,530.00	2.040065
Town rate outside village							4.234424		2.040065
Shandaken	171,508,101	2,395,470.00	(0.24)		2,923.41	2,392,546.35	13.950049	\$ 1,761,100.00	10.268320
Shawangunk	189,212,906	1,573,431.00	70.43		1,511.10	1,571,990.33	8.308050	\$ 1,934,689.00	10.224931
Ulster	968,421,867	6,160,937.00	4,364.30		11,061.22	6,154,240.08	6.354916	\$ 2,764,008.00	2.854136
<b>Wawarsing</b>									
Town rate within village	1,161,328,370	2,621,242.00	12,830.02		1,606.13	2,632,465.89	2.266771		0.000000
+ additional town rate	1,014,714,314	80,374.00				80,374.00	0.079209	\$ 3,419,783.00	3.370193
Town rate outside village							2.345980		3.370193
Woodstock	1,393,092,454	4,247,291.00	0.76		3,624.94	4,243,666.82	3.046221	\$ 2,072,598.00	1.487768
<b>Totals</b>	17,415,211,071	50,354,092.00	39,706.02	979,218.00	57,505.84	51,315,510.18		\$ 34,458,516.72	

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

2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>20 DENNING</b>									
Claryville Fire	FD011 (EQ DIST)	174,967.00	Denning (Ulster Co.)	19,284,118.00	16.00%	120,525,738	89.080445%	155,861.38	8.082370
			Neversink (Sullivan Co.)	509,708.00	3.45%	14,774,145	10.919555%	19,105.62	37.483456
						=====	=====	=====	
						135,299,882	100.000000%	174,967.00	
Fire Protection Dist	FD013	8,500.00		10,052,390.00					0.845570
<b>22 ESOPUS</b>									
Rifton Fire	FD021	334,900.00		135,555,662.00					2.470572
Esopus Fire	FD022	375,500.00		211,750,615.00					1.773312
St Remy Fire	FD023	240,000.00		132,736,504.00					1.808093
Port Ewen Fire	FD024	515,475.00		327,065,844.00					1.576059
South Rondout Fire	FD028	42,000.00		24,218,884.00					1.734184
Port Ewen Hydrant	HY022	50,000.00		319,144,530.00					0.156669
Town Library	LB022	396,884.00		830,186,409.00					0.478066
May Park New Salem Light	LT021	5,000.00		28,184,957.00					0.177400
Rifton Light	LT022	8,000.00		50,938,965.00					0.157051
Port Ewen Light	LT025	45,000.00		274,951,512.00					0.163665
South Rondout Light	LT029	6,000.00		26,942,249.00					0.222699
Port Ewen Sewer	SW021	286,020.00		287,839,707.00					0.993678
Port Ewen Water	WD023	358,600.00		320,965,376.00					1.117254
<b>24 GARDINER</b>									
Gardiner Fire	FD031	404,265.00		780,962,161.00					0.517650
Shawangunk Valley Fire #1	FD174 (EQ DIST)	320,813.00	Gardiner	120,348,460.00	94.00%	128,030,277	42.062094%	134,940.67	1.121250
			Shawangunk	33,507,204.00	19.00%	176,353,705	57.937906%	185,872.33	5.547235
						=====	=====	=====	
						304,383,982	100.000000%	320,813.00	
Gardiner Light	LT031	5,000.00		42,839,826.00					0.116714
Gardiner Sewer Cap-Costs	SW031 (UNITS)	6,000.00		210.50					28.503563
Gardiner Sewer Oper-Maint	SW032 (UNITS)	108,000.00		254.50					424.361493



2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>26 HARDENBURGH</b>									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	347,900.00	Hardenburgh (Ulster Co.)	29,186,340.00	59.00%	49,468,373	9.774437%	34,005.26	1.165109
			Middletown (Delaware Co.)	457,111,767.00	102.00%	448,148,791	88.549545%	308,063.87	0.673936
			Roxbury (Delaware Co.)	8,482,320.00	100.00%	8,482,320	1.676018%	5,830.87	0.687414
						=====	=====	=====	
						506,099,484	100.000000%	347,900.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	85,605.00	Hardenburgh (Ulster Co.)	53,232,826.00	59.00%	90,225,129	62.319349%	53,348.48	1.002173
			Rockland (Sullivan Co.)	33,584,619.00	63.50%	52,889,164	36.531045%	31,272.40	0.931152
			Colchester (Delaware Co.)	48,600.00	2.92%	1,664,384	1.149605%	984.12	20.249378
						=====	=====	=====	
						144,778,676	100.000000%	85,605.00	
Arena Fire Dist	FD043 (EQ DIST)	36,572.00	Hardenburgh (Ulster Co.)	10,309,043.00	59.00%	17,472,954	18.662347%	6,825.19	0.662059
			Middletown (Delaware Co.)	37,404,215.00	102.00%	36,670,799	39.166998%	14,324.15	0.382956
			Andes (Delaware Co.)	39,483,027.00	100.00%	39,483,027	42.170656%	15,422.65	0.390615
						=====	=====	=====	
						93,626,780	100.000000%	36,572.00	
Fire Protection Dist #1	FD044	1,000.00		13,777,937.00					0.072580
Hardenburgh Insurance Prem.	FD043	2,562.53		10,309,043.00					0.248571
Hardenburgh Insurance Prem.	FD041	7,254.90		29,186,340.00					0.248572
Hardenburgh Ambulance	AD300	2,600.00		39,495,383.00					0.065830
<b>28 HURLEY</b>									
Hurley Fire	FD051	465,000.00		287,550,474.00					1.617107
West Hurley Fire	FD052	579,559.88		565,111,276.00					1.025568
West Hurley Library	LB052	221,954.00		565,374,276.00					0.392579
West Hurley Lib Bond	LB050	40,940.00		564,437,986.00					0.072532
Hurley Library	LB053	185,269.00		287,550,474.00					0.644301
Rolling Meadows Light	LT051	10,000.00		39,085,734.00					0.255848
<b>30 KINGSTON</b>									
Sawkill Fire	FD061	159,925.00		80,998,716.00					1.974414

2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>32 LLOYD</b>									
Highland Ambulance Dist	AD400	223,218.00		1,109,703,399.00					0.201151
Mountainside Woods Drain	DD040 (FE)	2,364.57		2,364.57					
Highland Fire	FD072	1,167,185.00		1,046,182,407.00					1.115661
Clintondale Fire	FD121 (EQ DIST)	374,174.00	Lloyd Plattekill	65,117,607.00 163,418,743.00	97.00% 88.50%	67,131,554 184,653,947	26.662200% 73.337800%	99,763.02 274,410.98	1.532044 1.679189
						=====	=====	=====	
						251,785,501	100.000000%	374,174.00	
Highland Light	LT071	174,965.00		985,052,183.00					0.177620
Highland Sewer	SW071	264,616.40		413,775,168.00					0.639517
Highland Sewer Cap Cost	SW073	397,713.70		434,137,689.00					0.916100
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					
Highland Water	WD072	42,675.95		471,478,921.00					0.090515
Highland Water Cap Cost	WD074	236,571.50		508,571,029.00					0.465169
<b>34 MARBLETOWN</b>									
Stone Ridge Fire	FD081	372,668.00		237,638,053.00					1.568217
High Falls Fire	FD082 (EQ DIST)	336,792.00	Marbletown Rosendale	183,632,401.00 50,315,791.00	100.00% 100.00%	183,632,401 50,315,791	78.492763% 21.507237%	264,357.35 72,434.65	1.439601 1.439601
						=====	=====	=====	
						233,948,192	100.000000%	336,792.00	
Cottekill Fire	FD083 (EQ DIST)	135,378.00	Marbletown Rosendale	47,548,920.00 33,929,393.00	100.00% 100.00%	47,548,920 33,929,393	58.357762% 41.642238%	79,003.57 56,374.43	1.661522 1.661522
						=====	=====	=====	
						81,478,313	100.000000%	135,378.00	
Marbletown Fire	FD084	78,375.00		43,076,001.00					1.819459
Lomontville Fire	FD085	129,748.00		178,803,452.00					0.725646
Kripplebush Fire	FD086	154,110.00		208,086,967.00					0.740604
Vly Atwood Fire	FD087	59,355.00		158,410,215.00					0.374692
Stone Ridge Library	LB081	277,964.00		1,057,196,006.00					0.262926
Stone Ridge Light	LT081	3,000.00		45,780,682.00					0.065530
High Falls Light	LT082	3,000.00		39,617,733.00					0.075724
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown Rosendale	35,505,240.00 10,506,950.00	100.00% 100.00%	35,505,240 10,506,950	77.164856% 22.835144%	8,025.14 2,374.86	0.226027 0.226027
						=====	=====	=====	
						46,012,190	100.000000%	10,400.00	

2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>36 MARLBOROUGH</b>									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	2,500.00		2,500.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,000.00		1,000.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	750.00		750.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	2,500.00		2,500.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	1,500.00		1,500.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	733,400.00		491,505,427.00					1.492150
Milton Fire	FD092	646,800.00		294,330,090.00					2.197533
Riverview Dr Improv	HD120(MOVE TAX)	31,173.00		31,173.00					
Marlborough Light	LT091	26,000.00		131,953,761.00					0.197039
Milton Light	LT092	14,000.00		60,475,533.00					0.231499
McLaughlin Light	LT093	1,800.00		9,954,300.00					0.180826
Marlborough Sewer	SW091	18,250.00		95,781,702.00					0.190537
Milton Sewer #1	SW098	22,400.00		17,344,022.00					1.291511
Milton Sewer Ext #1	SW099 (MOVE TAX)	19,500.00		19,500.00					0.000000
Marlborough Water	WD091	0.00		324,538,788.00					0.000000
<b>38 NEW PALTZ</b>									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,688.00		1,688.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	434,442.00		876,006,406.00					0.495935
Cherry Hill Sewer #5 (Adval)	SW101	4,135.20		17,022,000.00					0.242933
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,033.80		630.00					1.640952
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		52,470,738.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	7,990.40		11,261,700.00					0.709520
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	1,997.60		1,065.00					1.875681
New Paltz Water #1	WD101	19,385.00		88,000,516.00					0.220283
New Paltz Water #2	WD102	4,224.00		27,304,322.00					0.154701
New Paltz Water #3	WD103(MOVE TAX)	4,350.00		4,350.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2021 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	687,700.00		1,246,264,556.00					0.551809
Onteora Court Light	LT111	750.00		4,188,513.00					0.179061
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
<b>42 PLATTEKILL</b>									
Clintondale Fire	FD121 (EQ DIST)	374,174.00	Lloyd Plattekill	65,117,607.00 163,418,743.00	97.00% 88.50%	67,131,554 184,653,947	26.662200% 73.337800%	99,763.02 274,410.98	1.532044 1.679189
						=====	=====	=====	
						251,785,501	100.000000%	374,174.00	
Modena Fire	FD122	345,460.00		231,231,383.00					1.494001
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	300,744,164.00 59,908,555.00	88.50% 29.95%	339,823,914 200,028,564	62.947551% 37.052449%	490,990.90 289,009.10	1.632587 4.824171
						=====	=====	=====	
						539,852,478	100.000000%	780,000.00	
Hunt Road Drain	DD001 (MOVE TAX)	800.00		800.00					
Spring Meadows 1	DD003 (MOVE TAX)	1,935.00		1,935.00					
Patura Gardens Drain	DD004 (MOVE TAX)	2,240.00		2,240.00					
Glen Rock Drainage	DD005 (MOVE TAX)	8,382.00		8,382.00					
Huckleberry Ridge Drain	DD006 (MOVE TAX)	3,234.00		3,234.00					
Peters Place Drain	DD007 (MOVE TAX)	1,128.00		1,128.00					
Finn Estates Drainage	DD008 (MOVE TAX)	1,088.00		1,088.00					
Quaker Street Drainage	DD009 (MOVE TAX)	0.00		0.00					
Arcadia Estates Drainage	DD010 (MOVE TAX)	0.00		0.00					
Plattekill Library District	LB042	459,548.00		562,386,222.00					0.817140
Clintondale Light	LT121	10,350.00		28,626,401.00					0.361554
Modena Light	LT122	18,000.00		32,035,571.00					0.561875
<b>44 ROCHESTER</b>									
Accord Fire	FD131	760,839.00		959,821,971.00					0.792688
Kerhonkson Fire	FD191 (EQ DIST)	278,503.75	Rochester Wawarsing	71,654.00 101,213,616.00	100.00% 94.00%	71,654 107,674,060	0.066503% 99.933497%	185.21 278,318.54	2.584824 2.749813
						=====	=====	=====	
						107,745,714	100.000000%	278,503.75	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00					
Kerhonkson Light #2	LT132	1,680.00		9,388,376.00					0.178945
Accord Light	LT133	2,520.00		11,876,396.00					0.212186
Berne Road Light	LT134	600.00		2,547,735.00					0.235503

2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>46 ROSENDALE</b>									
High Falls Fire	FD082 (EQ DIST)	336,792.00	Marbletown	183,632,401.00	100.00%	183,632,401	78.492763%	264,357.35	1.439601
			Rosendale	50,315,791.00	100.00%	50,315,791	21.507237%	72,434.65	1.439601
						=====	=====	=====	
						233,948,192	100.000000%	336,792.00	
Cottekill Fire	FD083 (EQ DIST)	135,378.00	Marbletown	47,548,920.00	100.00%	47,548,920	58.357762%	79,003.57	1.661522
			Rosendale	33,929,393.00	100.00%	33,929,393	41.642238%	56,374.43	1.661522
						=====	=====	=====	
						81,478,313	100.000000%	135,378.00	
Tillson Fire	FD143	274,213.00		207,315,452.00					1.322685
Bloomington Fire	FD149	433,000.00	Rosendale	152,675,095.00	100.00%	152,675,095	81.143687%	351,352.16	2.301306
			Ulster	24,125,658.00	68.00%	35,478,909	18.856313%	81,647.84	3.384274
						=====	=====	=====	
						188,154,004	100.000000%	433,000.00	
Rosendale Fire	FD148	230,400.00		129,822,119.00					1.774736
Rosendale Library	LB141	320,475.00		571,119,217.00					0.561135
High Falls Light	LT141	1,200.00		7,142,543.00					0.168007
High Falls Park Light	LT142	2,000.00		12,881,008.00					0.155267
Rosendale Light	LT143	27,000.00		100,921,249.00					0.267535
Rosendale Sewer	SW141	0.00		69,547,155.00					0.000000
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	35,505,240.00	100.00%	35,505,240	77.164856%	8,025.14	0.226027
			Rosendale	10,506,950.00	100.00%	10,506,950	22.835144%	2,374.86	0.226027
						=====	=====	=====	
						46,012,190	100.000000%	10,400.00	
Rosendale Water	WD141	23,018.00		102,001,149.00					0.225664

2021 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	795,919.00		1,909,237,706.00					0.416878
Glasco Fire	FD151	564,810.00		440,181,110.00					1.283131
Centerville Fire	FD152	755,944.00		653,352,347.00					1.157023
Malden-West Camp Fire	FD153	215,660.00		157,375,034.00					1.370357
Mt Marion Fire	FD154	208,482.88		127,075,753.00					1.640619
Saxton Fire	FD155	312,438.00		198,738,527.00					1.572106
Fire Prot. Dist.	FD156	1,000.00		14,287,000.00					0.069994
Town Library	LB048	617,796.00		1,905,748,133.00					0.324175
Library Bond	LB049	429,563.00		1,905,748,133.00					0.225404
Glasco Light	LT151	27,830.00		110,940,253.00					0.250856
Malden Light	LT152	14,520.00		67,987,343.00					0.213569
Quarryville Light	LT153	4,235.00		19,511,011.00					0.217057
Mt Marion Light	LT154	10,104.00		28,628,402.00					0.352936
Garden Place Light Dist	LT155	1,876.00		5,256,500.00					0.356891
Barclay Lane Light	LT156	1,271.00		5,513,000.00					0.230546
Windmere Light	LT157	10,104.00		32,100,000.00					0.314766
Barclay Hgts Light #1	LT158	5,808.00		28,349,000.00					0.204875
Barclay Hght Light #2	LT159	13,855.00		60,984,000.00					0.227191
Village Drive Light	LT160	2,000.00		9,529,809.00					0.209868
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	2,346.00		1,586.16					1.479044
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		411.65					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,257.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	0.00		328.45					0.000000
Kings Hway Sewer	SW157 (UNITS)	22,056.00		488.15					45.182833
Kings Hway Sewer	SW157	22,056.00		17,671,500.00					1.248111
Kings Hway Water	WD155	19,819.00		16,127,600.00					1.228887
Bluestone Park Water	WD156 (UNITS)	4,898.00		29.06					168.547832
Glasco Water	WD151	48,232.00		325,775,875.00					0.148053
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,267.00		67.25					48.579926
Cafaldo Water	WD152	14,294.00		16,477,500.00					0.867486
Malden Water	WD153(UNITS)	75,000.00		424.80					176.553672

2021 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>50 SHANDAKEN</b>									
Phoenicia Fire	FD161	270,000.00		101,731,885.00					2.654035
Big Indian Oliverea Fire	FD162	117,619.00		53,100,003.00					2.215047
Highmount Fire Protection	FD163	54,546.00		12,085,571.00					4.513316
Pine Hill Fire Protection	FD164	52,310.00		10,022,789.00					5.219106
Phoenicia Light	LT161	10,500.00		11,847,835.00					0.886238
Chichester Light	LT162	1,575.00		3,177,839.00					0.495620
Pine Hill Light	LT163	6,350.00		6,768,778.00					0.938131
Phoenicia Water	WD161	60,550.00		12,615,933.00					4.799486
Pine Hill Water	WD162	50,000.00		23,563,724.00					2.121906
<b>52 SHAWANGUNK</b>									
Wallkill Ambulance Dist.	AD002	85,271.00		85,069,773.00					1.002365
Maple Ridge Drainage	DD095	750.00		1,026,600.00					0.730567
Plains Estates Drainage	DD096 (MOVE TAX)	1,200.00		1,200.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	1,200.00		1,200.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	0.00		0.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	1,150.00		1,150.00					
Wallkill Fire	FD171	665,855.00		84,658,789.00					7.865161
Prospect Fire Prot.	FD172	111,153.00		18,086,569.00					6.145610
Shawangunk Valley Fire	FD174 (EQ DIST)	320,813.00	Gardiner	120,348,460.00	94.00%	128,030,277	42.062094%	134,940.67	1.121250
			Shawangunk	33,507,204.00	19.00%	176,353,705	57.937906%	185,872.33	5.547235
						=====	=====	=====	
						304,383,982	100.000000%	320,813.00	
Walker Valley Fire Prot	FD176	386,218.00		57,160,842.00					6.756688
Pine Bush Area Pub Library	LB153	305,856.00	Crawford (Orange Co.)	345,905,382.00	35.13%	984,643,843	66.712741%	204,044.92	0.589887
			Shawangunk	93,347,358.00	19.00%	491,301,884	33.287259%	101,811.08	1.090669
						=====	=====	=====	
						1,475,945,727	100.000000%	305,856.00	
Wallkill Library	LB152	359,272.00		96,686,777.00					3.715834
Wallkill Light	LT171	19,500.00		15,247,506.00					1.278898
Wallkill Sidewalk	SD175 (UNITS)	24,000.00		36,790.00					0.652351
Wallkill Sewer	SW171	0.00		24,194,148.00					0.000000
Wallkill Water Dist	WD172	33,575.00		26,779,858.00					1.253741

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Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>54 ULSTER</b>									
Ulster Fire #5	FD181	1,574,561.00		733,800,890.00					2.145761
Ulster Fire #5 Bond	FD185	0.00		622,715,439.00					0.000000
Ruby Fire	FD182	180,500.00		79,085,039.00					2.282353
East Kingston Fire Prot.	FD183	198,395.00		97,165,601.00					2.041823
Bloomington Fire	FD149	433,000.00	Rosendale	152,675,095.00	100.00%	152,675,095	81.143687%	351,352.16	2.301306
			Ulster	24,125,658.00	68.00%	35,478,909	18.856313%	81,647.84	3.384274
						188,154,004	100.000000%	433,000.00	
Ulster Fire #1	FD186	287,085.00		139,129,387.00					2.063439
Town Library	LB181	322,695.00		1,070,548,791.00					0.301430
East Kingston Light	LT181	8,664.00		6,812,335.00					1.271811
Albany Avenue Light	LT182	35,238.00		149,600,237.00					0.235548
Whittier Light	LT183	6,232.00		15,552,624.00					0.400704
Krauss Light	LT184	11,456.00		11,916,586.00					0.961349
Elem Hghts Light	LT185	3,512.00		9,769,620.00					0.359482
Spring Lake Light	LT186	2,811.00		6,897,663.00					0.407529
Ulster Sewer	SW181	905,619.00		585,950,373.00					1.545556
Whittier Sewer	SW182	161,370.00		31,595,956.00					5.107299
Washington Ave Sewer	SW183	109,365.00		8,311,307.00					13.158580
Ulster Water	WD181	696,793.00		609,060,322.00					1.144046
Halcyon Pk Water Units	WD182 (FE)	56,995.00		163.00					349.662577
Spring Lake Water	WD183	41,033.00		17,548,514.00					2.338261
Cherry Hill Water	WD184	101,100.00		29,623,766.00					3.412800
Bright Acres Water	WD185	67,900.00		15,408,627.00					4.406622
Glenerie Water	WD186	143,100.00		25,681,122.00					5.572186
East Kingston Water District	WD187	68,735.00		7,186,522.00					9.564432



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Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>56 WAWARSING</b>									
Wawarsing Ambulance Dist.	AD200	258,800.00		1,078,061,942.00					0.240060
Kerhonkson Fire	FD191 (EQ DIST)	278,503.75	Rochester Wawarsing	71,654.00 101,213,616.00	100.00% 94.00%	71,654 107,674,060	0.066503% 99.933497%	185.21 278,318.54	2.584824 2.749813
						=====	=====	=====	
						107,745,714	100.000000%	278,503.75	
Napanoch Fire	FD192	490,600.00		587,202,010.00					0.835488
Ellenville Fire	FD193	883,200.00		412,143,676.00					2.142942
Cragmoor Fire	FD194	119,367.00		78,985,503.00					1.511252
Spring Glen Light #1	LT191	7,000.00		12,303,757.00					0.568932
Napanoch Light	LT192	35,000.00		69,298,049.00					0.505065
Kerhonkson Light	LT193	20,000.00		35,911,143.00					0.556930
Spring Glen Light #2	LT194	2,000.00		5,900,757.00					0.338940
Mooney Light	LT195	5,000.00		3,305,957.00					1.512421
Wawarsing Light	LT196	9,000.00		21,385,207.00					0.420852
Napanoch O & M Sewer	SW191	0.00		52,551,567.00					0.000000
Kerhonkson O & M Sewer	SW192	136,155.00		33,692,197.00					4.041143
Napanoch Water	WD191	187,794.00		84,227,289.00					2.229610
Kerhonkson Water	WD192	89,920.00		29,401,200.00					3.058379
<b>58 WOODSTOCK</b>									
Woodstock Fire	FD201	1,590,564.00		1,429,353,477.00					1.112786
Woodstock Library	LB201	585,544.00		1,428,576,399.00					0.409879
Woodstock Light	LT202	19,500.00		123,797,220.00					0.157516
Woodstock Gardens Light	LT204	1,900.00		9,633,316.00					0.197232
Woodstock Water	WD203	0.00		217,715,745.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	51,228.00		51,228.00					
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	0.00		10,973.00					0.000000
On-Site/Non Sys	SW801 (UNITS)	0.00		19,351.00					0.000000

School District Tax Rates						
		2020-21 Rates		2019-20 Rates		2018-19 Rates
<b>Ellenville Central</b>						
Rochester		20.886490		21.671125		24.108967
Library		0.803871		0.845512		0.944035
Wawarsing		22.219736		21.671189		21.385021
Library		0.855184		0.845515		0.837374
<b>Fallsburgh Central</b>						
Wawarsing		24.425917		25.057202		24.084279
Library		0.521171		0.53464		0.513881
<b>Highland Central</b>						
Esopus		24.968132		24.287015		23.625656
Library		0.731322		0.733064		0.700887
Lloyd		23.423777		23.072797		23.625761
Library		0.686088		0.696415		0.70089
Marlboro		25.245555		24.287015		23.625656
Library		0.739448		0.733064		0.700887
New Paltz		25.245555		24.287015		23.625656
Library		0.739448		0.733064		0.700887
Plattekill		25.673446		24.034026		23.625656
Library		0.751981		0.725428		0.700887
<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	21.50762	28.06880	21.94670	28.88121	21.89269	28.99530
Library	0.00961	0.01254	0.00998	0.01313	0.01010	0.01338
Hurley	20.39359	25.66699	20.92992	27.46154	21.90569	28.98668
Library	0.00912	0.01183	0.00952	0.01251	0.01011	0.01337
Kingston	24.03353	32.46829	23.91711	32.47154	24.45139	31.63874
Library	0.01074	0.01449	0.01088	0.01476	0.01127	0.01460
Marbletown	19.07351	25.09772	20.3059	26.93503	21.32349	28.35427
Library	0.00867	0.00000	0.00883	0.02285	0.01012	0.02276
New Paltz	21.55744	38.04542	21.74032	38.63475	21.68577	38.88808
Library	0.00972	0.01521	0.00971	0.01894	0.01020	0.01906
Rosendale	19.67563	25.21778	20.91797	26.95321	22.02571	28.51468
Library	0.00880	0.01126	0.00952	0.01226	0.01016	0.01316
Saugerties	20.88115	26.15371	21.12621	26.71117	22.23372	28.22081
Library	0.00931	0.01186	0.00961	0.01185	0.01029	0.01321
Ulster	28.61543	39.14055	28.43302	39.14549	27.83384	38.49046
Library	0.01280	0.01749	0.01294	0.01780	0.01285	0.01775
Woodstock	22.50326	29.07448	22.40233	29.09838	22.94013	30.01760
Library	0.01007	0.01298	0.01019	0.01325	0.01058	0.01386
City of Kingston	21.56953	31.60971	20.69254	30.10048	21.79352	31.61718
Library	0.00964	0.01412	0.00942	0.01370	0.01006	0.01463
<b>Livingston Manor</b>						
Hardenburgh		27.532244		28.719295		27.048824
Library		0.443252		0.474128		0.426950
<b>Margaretville Central</b>						
Hardenburgh		14.706242		15.911694		14.929797
Shandaken		36.304113		36.191304		35.714416
<b>Marlboro Central</b>						
Marlborough		29.097990		29.675249		27.736820
Library		0.752261		0.783084		0.732670
Plattekill		29.591115		29.271102		27.736820
Library		0.765011		0.772441		0.732670

School District Tax Rates						
		2020-21 Rates		2019-20 Rates		2018-19 Rates
<b>New Paltz Central</b>						
Esopus		23.344143		23.196211		22.308078
Library		0.004100		0.004164		0.004164
Gardiner		22.599117		22.036400		22.308078
Library		0.003970		0.003956		0.004164
Lloyd		21.900175		22.036400		22.308078
Library		0.003847		0.003956		0.004164
New Paltz		23.603614		23.196302		22.308167
Library		0.004146		0.004164		0.004164
Plattekill		24.003582		22.954584		22.308078
Library		0.004216		0.004121		0.004164
Rochester		21.243170		22.036400		23.858907
Library		0.003731		0.003956		0.004453
Rosendale		21.243170		22.036400		22.308078
Library		0.003731		0.003956		0.004164
<b>Onteora Central</b>						
Hurley		12.043843		11.923988		11.779389
Library		0.005386		0.005470		0.005534
Lexington		11.622308		11.923988		11.779389
Library		0.005198		0.005470		0.005534
Marbletown		11.622308		11.923988		11.779389
Library		0.005198		0.005470		0.005535
Olive		11.739705		11.924002		11.894783
Library		0.005250		0.005470		0.005589
Shandaken		48.628904		46.760736		46.193684
Library		0.021748		0.021450		0.021704
Woodstock		13.514312		12.925732		12.464980
Library		0.006044		0.005929		0.005857
<b>Pine Bush Central</b>						
Gardiner		23.001470		22.742380		23.455570
Shawangunk		113.798630		117.230720		111.695070
<b>Rondout Valley Central</b>						
Marbletown		17.228981		17.563983		17.405234
Rochester		17.229043		17.564049		18.615305
Rosendale		17.228930		17.563926		17.405177
Wawarsing		18.328649		17.563926		16.511884
<b>Saugerties Central</b>						
Saugerties		20.053214		19.749627		19.901041
Ulster		28.016087		27.054796		25.352745
Woodstock		22.151715		21.408687		21.059178
<b>Tri-Valley Central</b>						
Denning		109.421872		114.818185		115.966618
Library		2.290244		2.403191		2.426831
Rochester		17.507499		18.370910		19.844555
Library		0.366439		0.384511		0.415287
Wawarsing		18.624999		18.370910		17.602371
Library		0.389829		0.384511		0.368364
<b>Valley Central</b>						
Shawangunk		111.549829		113.785530		111.196101
<b>Wallkill Central</b>						
Gardiner		26.137544		25.660948		26.618758
Plattekill		27.761911		26.730155		26.618758
Shawangunk		129.312058		132.27293		126.757989

## 2021 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Rochester	200,000	100.00%	200,000	0.674225	\$ 134.85	1.440922	\$ 288.18	2.11515	\$ 423.03
Marbletown	200,000	100.00%	200,000	0.727346	\$ 145.47	1.402905	\$ 280.58	2.13025	\$ 426.05
Gardiner	200,000	94.00%	188,000	1.014002	\$ 190.63	1.419070	\$ 266.79	2.43307	\$ 457.42
Hurley	200,000	96.50%	193,000	1.039949	\$ 200.71	1.715390	\$ 331.07	2.75534	\$ 531.78
Olive	200,000	99.00%	198,000	1.743774	\$ 345.27	1.633867	\$ 323.51	3.37764	\$ 668.77
Plattekill	200,000	88.50%	177,000	1.757704	\$ 311.11	2.061938	\$ 364.96	3.81964	\$ 676.08
Esopus	200,000	91.00%	182,000	1.463978	\$ 266.44	2.307332	\$ 419.93	3.77131	\$ 686.38
Shawangunk	200,000	19.00%	38,000	8.308050	\$ 315.71	10.224931	\$ 388.55	18.53298	\$ 704.25
Woodstock	200,000	86.00%	172,000	3.046221	\$ 523.95	1.487768	\$ 255.90	4.53399	\$ 779.85
Lloyd	200,000	97.00%	194,000	3.557999	\$ 690.25	1.715029	\$ 332.72	5.27303	\$ 1,022.97
Wawarsing	200,000	94.00%	188,000	2.345980	\$ 441.04	3.370193	\$ 633.60	5.71617	\$ 1,074.64
Rosendale	200,000	100.00%	200,000	3.381449	\$ 676.29	2.083360	\$ 416.67	5.46481	\$ 1,092.96
Denning	200,000	16.00%	32,000	8.133405	\$ 260.27	27.478038	\$ 879.30	35.61144	\$ 1,139.57
Shandaken	200,000	23.90%	47,800	13.950049	\$ 666.81	10.268320	\$ 490.83	24.21837	\$ 1,157.64
Hardenburgh	200,000	59.00%	118,000	2.930888	\$ 345.84	6.975827	\$ 823.15	9.90672	\$ 1,168.99
Saugerties	200,000	95.00%	190,000	4.234424	\$ 804.54	2.040065	\$ 387.61	6.27449	\$ 1,192.15
Ulster	200,000	68.00%	136,000	6.354916	\$ 864.27	2.854136	\$ 388.16	9.20905	\$ 1,252.43
Kingston (town)	200,000	81.00%	162,000	4.578795	\$ 741.76	4.080708	\$ 661.07	8.65950	\$ 1,402.84
Marlborough	200,000	90.00%	180,000	5.351507	\$ 963.27	2.944523	\$ 530.01	8.29603	\$ 1,493.29
New Paltz	200,000	90.00%	180,000	7.388821	\$ 1,329.99	2.041287	\$ 367.43	9.43011	\$ 1,697.42
			<b>Average Tax Bill</b>		<b>\$510.92</b>		<b>\$441.50</b>		<b>\$952.42</b>

Tax bill comparison is based on an example property in each town with an equalized 2020 assessed value, or market value, of 200,000.

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

Your assessment could increase,  
and your tax bill could decrease

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

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

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

Your assessment could decrease,  
and your tax bill could increase

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

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

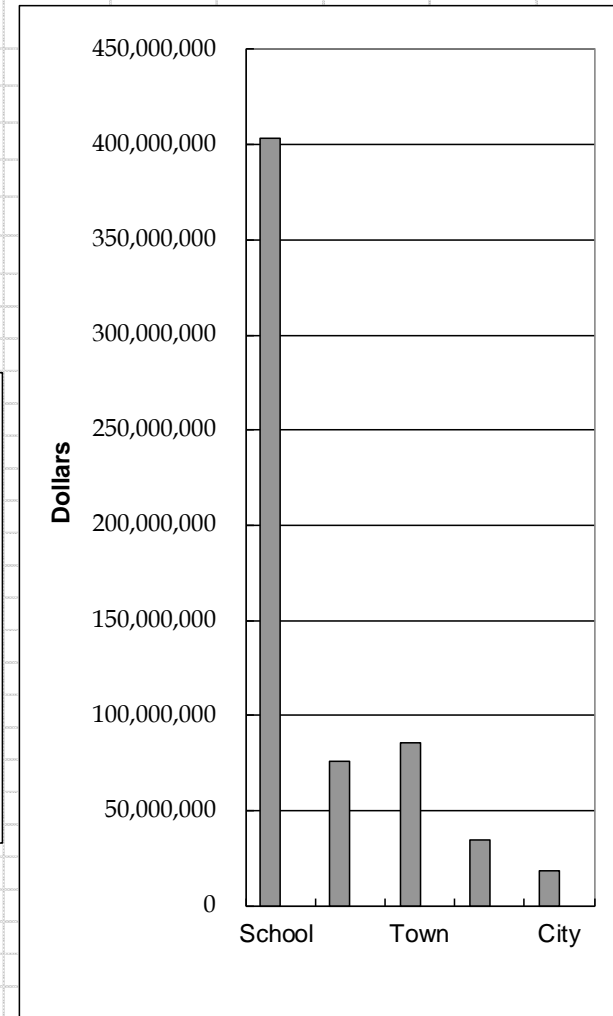
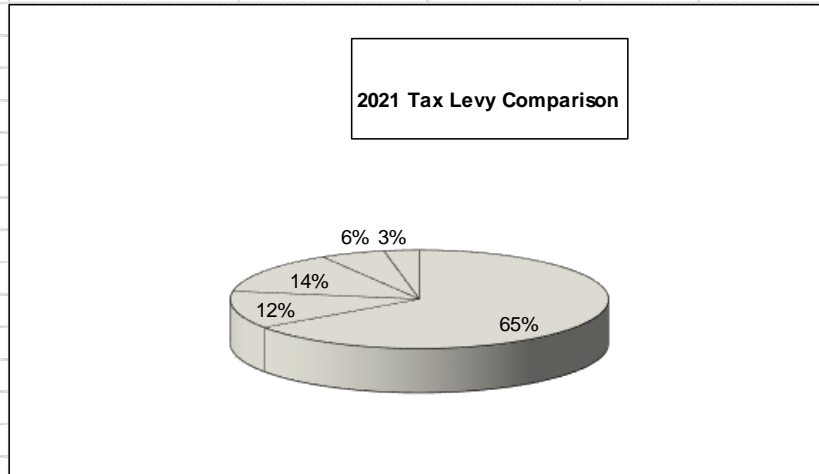
The apportionment of shared tax levies is a major component of the calculation of tax rates.

## County Tax Levy Ten Year Apportionment Comparison

<b>Towns/City</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	
Denning	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	<b>0.8%</b>	
Esopus	4.6%	4.5%	4.5%	4.5%	4.5%	4.5%	4.4%	4.3%	4.4%	<b>4.3%</b>	
Gardiner	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.6%	4.5%	4.5%	<b>4.5%</b>	
Hardenburgh	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	<b>0.8%</b>	
Hurley	4.6%	4.3%	4.5%	4.7%	4.6%	4.5%	4.5%	4.4%	4.3%	<b>4.2%</b>	
Kingston (town)	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	<b>0.5%</b>	
Kingston (city)	8.5%	8.4%	8.0%	7.8%	7.8%	7.8%	7.9%	8.1%	8.4%	<b>8.8%</b>	
Lloyd	5.7%	5.6%	5.7%	5.7%	5.7%	5.7%	5.7%	5.6%	5.5%	<b>5.4%</b>	
Marbletown	4.7%	5.0%	5.1%	5.2%	5.2%	5.2%	5.2%	5.0%	4.8%	<b>5.0%</b>	
Marlborough	4.1%	4.2%	4.0%	4.0%	4.1%	4.1%	4.1%	4.0%	4.0%	<b>4.1%</b>	
New Paltz	6.3%	6.4%	6.4%	6.4%	6.3%	6.4%	6.4%	6.2%	6.3%	<b>6.3%</b>	
Olive	6.3%	6.5%	6.7%	6.7%	6.7%	6.7%	6.7%	6.6%	6.3%	<b>6.0%</b>	
Plattekill	3.6%	3.7%	3.8%	3.7%	3.7%	3.7%	3.6%	3.6%	3.6%	<b>3.7%</b>	
Rochester	4.1%	4.2%	4.3%	4.3%	4.3%	4.3%	4.5%	4.6%	4.5%	<b>4.5%</b>	
Rosendale	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	<b>2.7%</b>	
Saugerties	9.7%	9.7%	9.5%	9.4%	9.4%	9.4%	9.5%	9.6%	9.5%	<b>9.4%</b>	
Shandaken	3.6%	3.6%	3.5%	3.5%	3.6%	3.6%	3.7%	3.6%	3.4%	<b>3.5%</b>	
Shawangunk	4.9%	4.8%	4.6%	4.6%	4.6%	4.6%	4.7%	4.8%	5.0%	<b>4.8%</b>	
Ulster	6.7%	7.0%	7.0%	7.0%	6.9%	7.0%	6.6%	6.7%	6.9%	<b>6.9%</b>	
Wawarsing	6.1%	5.9%	5.9%	5.9%	5.9%	5.8%	5.7%	5.8%	5.9%	<b>5.9%</b>	
Woodstock	7.2%	6.9%	7.2%	7.3%	7.4%	7.4%	7.5%	7.7%	7.7%	<b>7.9%</b>	
										<b>Total</b>	<b>100%</b>

## County-Wide Comparison of Total Tax Levies

2020-2021	School	403,609,168	65.25%
2021	County	76,248,341	12.33%
2021	Town	85,774,027	13.87%
2021	Special District	34,269,780	5.54%
2021	City	18,635,776	3.01%
	<b>Total</b>	<b>618,537,092</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 2021) - School (FY2020-2021)

			Tax Rates per Thousand											
	Town/County	School	Unequalized						Equalized or Full Value Rate					
	Equalization	Equalization												
MUNICIPALITY	Rate	Rate	County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
Denning	16.00%	16.00%	\$23.13	\$8.13	\$ 27.48	\$58.74	\$111.71	\$170.45	\$3.70	\$1.30	\$4.40	\$9.40	\$17.87	\$27.27
Esopus	91.00%	91.00%	\$4.12	\$1.46	\$2.31	\$7.89	\$21.52	\$29.41	\$3.75	\$1.33	\$2.10	\$7.18	\$19.58	\$26.76
Gardiner	94.00%	94.00%	\$3.97	\$1.01	\$1.42	\$6.40	\$22.60	\$29.00	\$3.73	\$0.95	\$1.33	\$6.02	\$21.25	\$27.26
Hardenburgh	59.00%	59.00%	\$6.26	\$2.93	\$6.98	\$16.16	\$27.98	\$44.14	\$3.69	\$1.73	\$4.12	\$9.54	\$16.51	\$26.04
Hurley	96.50%	96.50%	\$3.89	\$1.04	\$1.72	\$6.64	\$20.40	\$27.04	\$3.75	\$1.00	\$1.66	\$6.41	\$19.69	\$26.10
Kingston	81.00%	81.00%	\$4.61	\$4.58	\$4.08	\$13.27	\$24.04	\$37.31	\$3.73	\$3.71	\$3.31	\$10.75	\$19.48	\$30.22
Kingston (c)	90.00%	90.00%	\$4.14	\$8.98	\$0.00	\$13.13	\$21.58	\$34.70	\$3.73	\$8.09	\$0.00	\$11.81	\$19.42	\$31.23
Lloyd	97.00%	97.00%	\$3.86	\$3.56	\$1.72	\$9.14	\$24.11	\$33.24	\$3.75	\$3.45	\$1.66	\$8.86	\$23.39	\$32.25
Marbletown	100.00%	100.00%	\$3.73	\$0.73	\$1.40	\$5.86	\$17.23	\$23.09	\$3.73	\$0.73	\$1.40	\$5.86	\$17.23	\$23.09
Marlborough	90.00%	90.00%	\$4.20	\$5.35	\$2.94	\$12.49	\$29.85	\$42.34	\$3.78	\$4.82	\$2.65	\$11.24	\$26.87	\$38.11
New Paltz	90.00%	90.00%	\$4.14	\$7.39	\$2.04	\$13.57	\$23.61	\$37.18	\$3.73	\$6.65	\$1.84	\$12.21	\$21.25	\$33.46
Olive	99.00%	99.00%	\$3.75	\$1.74	\$1.63	\$7.13	\$11.74	\$18.87	\$3.71	\$1.73	\$1.62	\$7.05	\$11.63	\$18.68
Plattekill	88.50%	88.50%	\$4.27	\$1.76	\$2.06	\$8.09	\$27.76	\$35.85	\$3.78	\$1.56	\$1.82	\$7.16	\$24.57	\$31.73
Rochester	100.00%	100.00%	\$3.73	\$0.67	\$1.44	\$5.84	\$17.23	\$23.07	\$3.73	\$0.67	\$1.44	\$5.84	\$17.23	\$23.07
Rosendale	100.00%	100.00%	\$3.75	\$3.38	\$2.08	\$9.21	\$17.23	\$26.44	\$3.75	\$3.38	\$2.08	\$9.21	\$17.23	\$26.44
Saugerties	95.00%	95.00%	\$3.96	\$4.23	\$2.04	\$10.23	\$20.05	\$30.29	\$3.76	\$4.02	\$1.94	\$9.72	\$19.05	\$28.77
Shandaken	23.90%	23.90%	\$15.52	\$13.95	\$10.27	\$39.74	\$48.65	\$88.39	\$3.71	\$3.33	\$2.45	\$9.50	\$11.63	\$21.12
Shawangunk	19.00%	19.00%	\$19.93	\$8.31	\$10.22	\$38.46	\$129.31	\$167.77	\$3.79	\$1.58	\$1.94	\$7.31	\$24.57	\$31.88
Ulster	68.00%	68.00%	\$5.48	\$6.35	\$2.85	\$14.69	\$28.63	\$43.32	\$3.73	\$4.32	\$1.94	\$9.99	\$19.47	\$29.46
Wawarsing	94.00%	94.00%	\$3.95	\$2.35	\$3.37	\$9.67	\$23.07	\$32.74	\$3.71	\$2.21	\$3.17	\$9.09	\$21.69	\$30.78
Woodstock	86.00%	86.00%	\$4.32	\$3.05	\$1.49	\$8.85	\$13.52	\$22.37	\$3.71	\$2.62	\$1.28	\$7.61	\$11.63	\$19.24
COUNTY														
Average	79.90%	79.90%	\$6.41	\$4.33	\$4.26	\$15.01	\$32.47	\$47.48	\$3.74	\$2.82	\$2.10	\$8.66	\$19.11	\$27.76
Maximum	100.00%	100.00%	\$23.13	\$13.95	\$27.48	\$58.74	\$129.31	\$170.45	\$3.79	\$8.09	\$4.40	\$12.21	\$26.87	\$38.11
Minimum	16.00%	16.00%	\$3.73	\$0.67	\$0.00	\$5.84	\$11.74	\$18.87	\$3.69	\$0.67	\$0.00	\$5.84	\$11.63	\$18.68

Source: Ulster County Real Property Tax Service Agency

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

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

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

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

Effective Tax Rate Analysis									
Municipal & County (FY 2021) - School (FY 2020 - 2021)									
	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
Denning	13.57%	4.77%	16.12%	65.54%	0.37%	0.13%	0.44%	1.79%	2.73%
Esopus	14.01%	4.98%	7.85%	73.17%	0.37%	0.13%	0.21%	1.96%	2.68%
Gardiner	13.68%	3.50%	4.89%	77.93%	0.37%	0.10%	0.13%	2.12%	2.73%
Hardenburgh	14.18%	6.64%	15.80%	63.38%	0.37%	0.17%	0.41%	1.65%	2.60%
Hurley	14.37%	3.85%	6.34%	75.44%	0.38%	0.10%	0.17%	1.97%	2.61%
Kingston	12.35%	12.27%	10.94%	64.44%	0.37%	0.37%	0.33%	1.95%	3.02%
Kingston (c)	11.93%	25.89%	-	62.18%	0.37%	0.81%	0.00%	1.94%	3.12%
Lloyd	11.62%	10.70%	5.16%	72.52%	0.37%	0.35%	0.17%	2.34%	3.22%
Marbletown	16.15%	3.15%	6.08%	74.62%	0.37%	0.07%	0.14%	1.72%	2.31%
Marlborough	9.91%	12.64%	6.95%	70.50%	0.38%	0.48%	0.27%	2.69%	3.81%
New Paltz	11.14%	19.87%	5.49%	63.50%	0.37%	0.66%	0.18%	2.12%	3.35%
Olive	19.86%	9.24%	8.66%	62.24%	0.37%	0.17%	0.16%	1.16%	1.87%
Plattekill	11.92%	4.90%	5.75%	77.43%	0.38%	0.16%	0.18%	2.46%	3.17%
Rochester	16.16%	2.92%	6.25%	74.68%	0.37%	0.07%	0.14%	1.72%	2.31%
Rosendale	14.18%	12.79%	7.88%	65.15%	0.37%	0.34%	0.21%	1.72%	2.64%
Saugerties	13.07%	13.98%	6.74%	66.21%	0.38%	0.40%	0.19%	1.91%	2.88%
Shandaken	17.56%	15.78%	11.62%	55.04%	0.37%	0.33%	0.25%	1.16%	2.11%
Shawangunk	11.88%	4.95%	6.09%	77.08%	0.38%	0.16%	0.19%	2.46%	3.19%
Ulster	12.66%	14.67%	6.59%	66.08%	0.37%	0.43%	0.19%	1.95%	2.95%
Wawarsing	12.07%	7.16%	10.29%	70.47%	0.37%	0.22%	0.32%	2.17%	3.08%
Woodstock	19.29%	13.62%	6.65%	60.44%	0.37%	0.26%	0.13%	1.16%	1.92%
COUNTY									
Average	13.88%	9.92%	8.11%	68.48%	0.37%	0.28%	0.21%	1.91%	2.78%
Maximum	19.86%	25.89%	16.12%	77.93%	0.38%	0.81%	0.44%	2.69%	3.81%
Minimum	9.91%	2.92%	4.89%	55.04%	0.37%	0.07%	0.00%	1.16%	1.87%
Source: Ulster County Real Property Tax Service Agency									
To estimate property taxes, multiply the Market Value of a property times the Effective Tax Rate									
Homestead Tax Rate used for Kingston City General									

# Common Exemptions

**Veterans**  
**Cold War Veterans**  
**Paraplegic**  
**Aged (Senior Citizen)**  
**Grandparent's Living Quarters**  
**Physical Disabilities**  
**Agricultural**  
**Horse Boarding**  
**Labor Camps**  
**Farm Building**  
**Forest Land**  
**Fisher Forest**  
**Business Investment**  
**Solar Wind**  
**Clergy**  
**County Tax Sale**  
**State Owned Exempt**  
**Wholly Exempt**  
**Miscellaneous Exemptions**

Summary descriptions of the above exemptions  
appear on the following pages

## **Exemption Summaries**

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

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

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

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

### **Paraplegics** (Mandatory)

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

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

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

**Grandparents Living Quarters** (Local Option)

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

**Disability** (Local Option)

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

**Agriculture** (Mandatory)

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

**Horse Boarding** (Mandatory)

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

**Labor Camps** (Mandatory)

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

**Farm Building** (Mandatory)

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

**Forest Lands** (Mandatory)

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

**Fisher Forest** (Mandatory)

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

**Business Investment** (Local Option)

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

**Solar Wind** (Mandatory)

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

**Clergy** (Mandatory)

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

**County Tax Sale** (Mandatory)

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

**State – Owned** (Mandatory)

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

**Wholly Exempt Property**

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

**Miscellaneous Exemptions**

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



## **Alternative Veterans Exemption (RPTL458a)**

(As of January, 2021)

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

### **School Districts**

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

<b><u>Cold War Veterans(RPTL 458-b)</u></b>				
<b><u>(as of January, 2021)</u></b>				
<b><u>SWIS</u></b>	<b><u>Town</u></b>	<b><u>10% Option</u></b>	<b><u>15% Option</u></b>	<b><u>Disability</u></b>
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus		45,000	
512400	Gardiner		12,000	40,000
512600	Hardenburgh			
512800	Hurley		12,000	40,000
513000	Town of Kingston		12,000	40,000
513200	Lloyd		45,000	150,000
513400	Marbletown			
513600	Marlborough		12,000	40,000
513800	New Paltz			
514000	Olive			
514200	Plattekill		12,000	40,000
514400	Rochester		12,000	40,000
514600	Rosendale		36,000	120,000
514800	Saugerties	8,000		40,000
515000	Shandaken	10,000		50,000
515200	Shawangunk			
515400	Ulster		12,000	40,000
515600	Wawarsing			
515800	Woodstock		12,000	40,000
510000	Ulster County		45,000	150,000

## **Aged (Senior Citizen) Exemption**

### **Maximum Income Allowed For Senior Exemption**

(As of January, 2021)

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

### **School Districts**

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

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

## **Disability Exemption (RPTL459c)**

### **Maximum Income Allowed**

(As of January 2021)

	<b><u>SWIS</u></b>	<b><u>Town</u></b>	<b><u>Amount 50%</u></b>	<b><u>5%</u></b>
	510800	Kingston, City	No exemption	
	512000	Denning	No exemption	
	512200	Esopus	No exemption	
	512400	Gardiner	No exemption	
	512600	Hardenburgh	No exemption	
	512800	Hurley*	\$15,000	\$23,399.99
	513000	Kingston, Town	No exemption	
	513200	Lloyd	No exemption	
	513400	Marbletown *	\$29,000	\$37,399.99
	513600	Marlborough	No exemption	
	513800	New Paltz*	\$17,500	\$24,999.99/10%
	514000	Olive	No exemption	
	514200	Plattekill *	\$28,000	\$36,399.99
	514400	Rochester *	\$29,000	\$37,399.99
	514600	Rosendale*	\$29,000	\$37,399.99
	514889	Saugerties	\$29,000	\$37,399.99
	514801	Village of Saugerties*	\$21,500	\$29,899.99
	515000	Shandaken*	\$24,000	\$32,399.99
	515200	Shawangunk	No exemption	
	515400	Ulster*	\$15,000	\$23,399.99
	515600	Wawarsing	No exemption	
	515800	Woodstock *	\$29,000	\$37,399.99
	510000	Ulster County *	\$29,000	\$37,399.99

### **School Districts**

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

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

Total Assessed Value of Exemptions and Total Revenue Forgone											
For 2021 County Taxes											
		Veterans				Aged		Grandparent's		Physical	
		including Cold War Vets		Paraplegic		(Senior Citizen)		Living Quarters		Disabilities	
	County Tax	Exemption	Revenue		Revenue		Revenue		Revenue		Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.129544	116,932	\$ 2,705	0	\$ -	126,236	\$ 2,920	0	\$ -	0	\$ -
Esopus	4.119639	13,713,707	\$ 56,496	254,140	\$ 1,047	4,085,320	\$ 16,830	0	\$ -	175,716	\$ 724
Gardiner	3.966559	10,262,396	\$ 40,706	0	\$ -	7,628,429	\$ 30,259	206,347	\$ 818	177,563	\$ 704
Hardenburgh	6.257435	187,212	\$ 1,171	0	\$ -	61,500	\$ 385	0	\$ -	48,525	\$ 304
Hurley	3.886661	14,561,393	\$ 56,595	0	\$ -	14,563,271	\$ 56,602	0	\$ -	637,675	\$ 2,478
Kingston, Town	4.610020	1,028,675	\$ 4,742	0	\$ -	1,034,170	\$ 4,768	0	\$ -	0	\$ -
Kingston, City	4.141662	18,687,639	\$ 77,398	0	\$ -	17,247,428	\$ 71,433	0	\$ -	1,190,823	\$ 4,932
Lloyd	3.862046	17,754,565	\$ 68,569	0	\$ -	10,386,398	\$ 40,113	0	\$ -	568,940	\$ 2,197
Marbletown	3.729503	12,178,930	\$ 45,421	341,000	\$ 1,272	14,701,855	\$ 54,831	390,600	\$ 1,457	522,100	\$ 1,947
Marlborough	4.195323	18,168,409	\$ 76,222	0	\$ -	6,740,981	\$ 28,281	0	\$ -	640,403	\$ 2,687
New Paltz	4.141626	13,215,648	\$ 54,734	367,000	\$ 1,520	7,318,512	\$ 30,311	0	\$ -	688,324	\$ 2,851
Olive	3.748082	8,409,607	\$ 31,520	0	\$ -	16,244,089	\$ 60,884	0	\$ -	1,053,938	\$ 3,950
Plattekill	4.272614	17,192,666	\$ 73,458	0	\$ -	8,437,346	\$ 36,050	0	\$ -	934,250	\$ 3,992
Rochester	3.727568	10,592,135	\$ 39,483	0	\$ -	14,495,927	\$ 54,035	14,800	\$ 55	1,089,275	\$ 4,060
Rosendale	3.749468	9,512,925	\$ 35,668	0	\$ -	11,074,979	\$ 41,525	0	\$ -	335,810	\$ 1,259
Saugerties	3.958368	36,931,958	\$ 146,190	0	\$ -	29,217,939	\$ 115,655	0	\$ -	3,107,213	\$ 12,299
Shandaken	15.519715	1,115,675	\$ 17,315	0	\$ -	1,693,239	\$ 26,279	0	\$ -	90,573	\$ 1,406
Shawangunk	19.925641	5,039,269	\$ 100,411	0	\$ -	2,260,179	\$ 45,036	0	\$ -	166,900	\$ 3,326
Ulster	5.484561	11,518,382	\$ 63,173	0	\$ -	7,628,428	\$ 41,839	0	\$ -	647,328	\$ 3,550
Wawarsing	3.951764	9,178,503	\$ 36,271	0	\$ -	10,773,232	\$ 42,573	0	\$ -	671,850	\$ 2,655
Woodstock	4.315732	9,942,508	\$ 42,909	0	\$ -	19,857,196	\$ 85,698	30,000	\$ 129	1,401,635	\$ 6,049
	Totals:	239,309,134	\$ 1,071,159	962,140	\$ 3,839	205,576,654	\$ 886,304	641,747	\$ 2,460	14,148,841	\$ 61,371
Exemption values represent the exempt portion of assessed value											
Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners											

# Total Assessed Value of Exemptions and Total Revenue Forgone

## For 2021 County Taxes

		Agricultural									
		including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
County Tax		Revenue		Revenue		Revenue		Revenue		Revenue	
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.129544	0	\$ -	0	\$ -	0	\$ -	1,401,942	\$ 32,426	0	\$ -
Esopus	4.119639	5,026,178	\$ 20,706	72,857	\$ 300	265,000	\$ 1,092	2,891,056	\$ 11,910	0	\$ -
Gardiner	3.966559	15,130,721	\$ 60,017	59,000	\$ 234	224,410	\$ 890	489,228	\$ 1,941	148,680	\$ 590
Hardenburgh	6.257435	1,289,772	\$ 8,071	0	\$ -	0	\$ -	1,838,059	\$ 11,502	353,247	\$ 2,210
Hurley	3.886661	2,734,159	\$ 10,627	22,000	\$ 86	7,250	\$ 28	830,445	\$ 3,228	0	\$ -
Kingston, Town	4.610020	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.141662	153,909	\$ 637	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Lloyd	3.862046	8,778,305	\$ 33,902	797,500	\$ 3,080	33,600	\$ 130	222,680	\$ 860	0	\$ -
Marbletown	3.729503	10,830,076	\$ 40,391	156,000	\$ 582	305,000	\$ 1,137	249,180	\$ 929	0	\$ -
Marlborough	4.195323	15,867,622	\$ 66,570	1,715,800	\$ 7,198	3,123,120	\$ 13,102	987,040	\$ 4,141	0	\$ -
New Paltz	4.141626	8,491,945	\$ 35,170	127,200	\$ 527	200,000	\$ 828	274,864	\$ 1,138	0	\$ -
Olive	3.748082	1,446,979	\$ 5,423	0	\$ -	0	\$ -	1,986,312	\$ 7,445	0	\$ -
Plattekill	4.272614	8,296,338	\$ 35,447	760,000	\$ 3,247	381,149	\$ 1,629	115,924	\$ 495	0	\$ -
Rochester	3.727568	12,977,231	\$ 48,374	0	\$ -	755,000	\$ 2,814	1,766,844	\$ 6,586	0	\$ -
Rosendale	3.749468	1,655,886	\$ 6,209	0	\$ -	0	\$ -	879,111	\$ 3,296	0	\$ -
Saugerties	3.958368	7,408,749	\$ 29,327	0	\$ -	10,000	\$ 40	1,258,596	\$ 4,982	725	\$ 3
Shandaken	15.519715	101,799	\$ 1,580	0	\$ -	2,700	\$ 42	2,090,382	\$ 32,442	18,800	\$ 292
Shawangunk	19.925641	6,454,578	\$ 128,612	0	\$ -	48,000	\$ 956	607,443	\$ 12,104	0	\$ -
Ulster	5.484561	1,762,913	\$ 9,669	0	\$ -	1,000	\$ 5	116,140	\$ 637	0	\$ -
Wawarsing	3.951764	1,487,412	\$ 5,878	0	\$ -	17,074	\$ 67	1,329,900	\$ 5,255	0	\$ -
Woodstock	4.315732	925,105	\$ 3,993	0	\$ -	95,000	\$ 410	2,926,308	\$ 12,629	1,356,705	\$ 5,855
Totals:		110,819,677	\$ 550,601	3,710,357	\$ 15,254	5,468,303	\$ 23,172	22,261,454	\$ 153,947	1,878,157	\$ 8,950
Exemption values represent the exempt portion of assessed value											
Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners											

# Total Assessed Value of Exemptions and Total Revenue Forgone

## For 2021 County Taxes

		Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
County Tax		Revenue		Revenue		Revenue		Revenue		Revenue	
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.129544	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.119639	15,000	\$ 62	537,640	\$ 2,215	4,500	\$ 19	27,744	\$ 114	1,173,100	\$ 4,833
Gardiner	3.966559	296,609	\$ 1,177	0	\$ -	0	\$ -	0	\$ -	629,300	\$ 2,496
Hardenburgh	6.257435	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	3.886661	0	\$ -	18,065	\$ 70	1,500	\$ 6	0	\$ -	410,000	\$ 1,594
Kingston, Town	4.610020	50,000	\$ 231	1,438,500	\$ 6,632	0	\$ -	0	\$ -	253,750	\$ 1,170
Kingston, City	4.141662	1,938,722	\$ 8,030	1,728,700	\$ 7,160	7,500	\$ 31	0	\$ -	9,842,000	\$ 40,762
Lloyd	3.862046	1,725,515	\$ 6,664	41,600	\$ 161	3,000	\$ 12	126,000	\$ 487	17,445,656	\$ 67,376
Marbletown	3.729503	0	\$ -	2,960,000	\$ 11,039	3,000	\$ 11	147,000	\$ 548	412,500	\$ 1,538
Marlborough	4.195323	972,172	\$ 4,079	431,000	\$ 1,808	1,500	\$ 6	517,000	\$ 2,169	0	\$ -
New Paltz	4.141626	1,647,575	\$ 6,824	1,357,751	\$ 5,623	4,500	\$ 19	0	\$ -	407,496,000	\$ 1,687,696
Olive	3.748082	0	\$ -	0	\$ -	0	\$ -	200	\$ 1	0	\$ -
Plattekill	4.272614	404,475	\$ 1,728	0	\$ -	0	\$ -	76,500	\$ 327	96,800	\$ 414
Rochester	3.727568	0	\$ -	0	\$ -	6,000	\$ 22	0	\$ -	111,200	\$ 415
Rosendale	3.749468	432,500	\$ 1,622	496,000	\$ 1,860	1,500	\$ 6	300	\$ 1	242,000	\$ 907
Saugerties	3.958368	361,700	\$ 1,432	0	\$ -	7,500	\$ 30	61,000	\$ 241	9,206,500	\$ 36,443
Shandaken	15.519715	0	\$ -	0	\$ -	0	\$ -	0	\$ -	709,800	\$ 11,016
Shawangunk	19.925641	64,860	\$ 1,292	0	\$ -	1,500	\$ 30	0	\$ -	2,108,622	\$ 42,016
Ulster	5.484561	9,937,900	\$ 54,505	0	\$ -	4,500	\$ 25	15,156,380	\$ 83,126	250,400	\$ 1,373
Wawarsing	3.951764	2,613,001	\$ 10,326	4,612,000	\$ 18,226	3,000	\$ 12	0	\$ -	14,727,300	\$ 58,199
Woodstock	4.315732	777,078	\$ 3,354	65,000	\$ 281	0	\$ -	0	\$ -	2,128,700	\$ 9,187
Totals:		21,237,107	\$ 101,323	13,686,256	\$ 55,074	49,500	\$ 227	16,112,124	\$ 87,014	467,243,628	\$ 1,967,434
Exemption values represent the exempt portion of assessed value											
Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners											

Total Assessed Value of Exemptions and Total Revenue Forgone							
For 2021 County Taxes							
		Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
	County Tax		Revenue		Revenue		Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.129544	3,682,885	\$ 85,183	0	\$ -	5,327,995	\$ 123,234
Esopus	4.119639	209,451,949	\$ 862,866	21,901,617	\$ 90,227	259,595,524	\$ 1,069,440
Gardiner	3.966559	18,092,700	\$ 71,766	0	\$ -	53,345,383	\$ 211,598
Hardenburgh	6.257435	5,597,800	\$ 35,028	0	\$ -	9,376,115	\$ 58,670
Hurley	3.886661	14,712,479	\$ 57,182	90,000	\$ 350	48,588,237	\$ 188,846
Kingston, Town	4.610020	4,108,000	\$ 18,938	0	\$ -	7,913,095	\$ 36,480
Kingston, City	4.141662	480,358,175	\$ 1,989,481	42,983,100	\$ 178,021	574,137,996	\$ 2,377,886
Lloyd	3.862046	55,100,300	\$ 212,800	0	\$ -	112,984,059	\$ 436,350
Marbletown	3.729503	56,708,784	\$ 211,496	353,000	\$ 1,317	100,259,025	\$ 373,916
Marlborough	4.195323	43,821,000	\$ 183,843	0	\$ -	92,986,047	\$ 390,107
New Paltz	4.141626	145,594,105	\$ 602,996	2,700	\$ 11	586,786,124	\$ 2,430,249
Olive	3.748082	23,613,074	\$ 88,504	0	\$ -	52,754,199	\$ 197,727
Plattekill	4.272614	18,008,700	\$ 76,944	0	\$ -	54,704,148	\$ 233,730
Rochester	3.727568	49,938,300	\$ 186,148	0	\$ -	91,746,712	\$ 341,992
Rosendale	3.749468	28,890,300	\$ 108,323	21,000	\$ 79	53,542,311	\$ 200,755
Saugerties	3.958368	128,971,455	\$ 510,516	0	\$ -	216,543,335	\$ 857,158
Shandaken	15.519715	6,635,767	\$ 102,985	0	\$ -	12,458,735	\$ 193,356
Shawangunk	19.925641	43,649,570	\$ 869,746	0	\$ -	60,400,921	\$ 1,203,527
Ulster	5.484561	171,387,890	\$ 939,987	17,670,000	\$ 96,912	236,081,261	\$ 1,294,802
Wawarsing	3.951764	140,305,971	\$ 554,456	0	\$ -	185,719,243	\$ 733,919
Woodstock	4.315732	60,005,670	\$ 258,968	1,316,400	\$ 5,681	100,827,305	\$ 435,144
	Totals:	1,708,634,874	\$ 8,028,159	84,337,817	\$ 372,598	2,916,077,770	\$ 13,388,884
Exemption values represent the exempt portion of assessed value							
Revenue Forgone is the dollar value of the impact of county property tax exemptions							



Exemption Comparison by Year										
	Veterans	Paraplegics	Aged	Grandparents Living Quarters	Physical Disability	Agricultural	Labor Camps	Farm Building	Forest land	Fisher Forest
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2003	752,615	2,887	377,130		19,897	332,973	7,520	20,332	70,566	6,320
2004	733,274	2,940	401,443		24,085	359,206	8,373	37,867	75,398	6,744
2005	1,119,802	3,263	561,050		32,396	475,188	8,233	43,541	112,236	8,808
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
2013	1,279,204	4,110	1,256,798	2,746	81,192	546,345	15,508	57,682	146,417	9,446
2014	1,233,281	4,085	1,097,910	2,747	75,880	543,995	15,445	55,979	152,204	9,466
2015	1,166,772	4,017	1,077,850	3,446	71,575	549,847	15,736	54,141	158,825	9,355
2016	1,151,036	3,999	1,082,757	3,903	68,099	554,276	15,621	48,820	166,443	9,278
2017	1,172,209	3,953	1,024,610	3,864	63,127	552,515	15,252	27,496	166,033	9,186
2018	1,139,692	3,862	985,517	3,108	58,973	555,539	16,032	22,320	160,953	9,221
2019	1,103,790	3,825	956,342	2,716	60,363	557,830	15,841	26,379	158,798	9,079
<b>2020</b>	<b>1,071,159</b>	<b>3,839</b>	<b>886,304</b>	<b>2,460</b>	<b>61,371</b>	<b>550,601</b>	<b>15,254</b>	<b>23,172</b>	<b>153,947</b>	<b>8,950</b>
Revenue forgone represents the dollar amount of taxes exempted.										
These amounts are distributed to non-exempt properties through the tax rate process.										

## Exemption Comparison by Year

	Business	Solar		County	State	Wholly Exempt		Total
	Investment	Wind	Clergy	Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2003	146,988	342	1,558	4,070	936,278	5,351,601		8,031,076
2004	121,126	327	2,025	4,573	910,309	5,809,524		8,497,214
2005	110,297	330	1,281	4,769	1,106,981	5,754,502		9,342,677
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	247,675	13,737,896
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	252,485	13,599,513
2015	70,806	9,646	369	5,449	2,022,042	7,712,357	241,993	13,174,226
2016	68,185	13,060	339	3,168	2,037,101	7,624,241	279,701	13,130,027
2017	95,161	14,938	315	5,907	2,017,196	7,643,114	313,181	13,128,057
2018	96,010	17,203	305	13,666	1,964,577	7,721,058	320,333	13,088,369
2019	104,992	26,432	260	13,146	1,976,189	7,920,367	332,514	13,268,863
<b>2020</b>	<b>101,323</b>	<b>55,074</b>	<b>227</b>	<b>87,014</b>	<b>1,967,434</b>	<b>8,028,159</b>	<b>372,598</b>	<b>13,388,886</b>
Revenue forgone represents the dollar amount of taxes exempted.								
These amounts are distributed to non-exempt properties through the tax rate process.								