

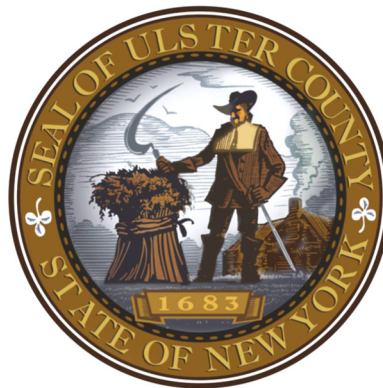
ULSTER COUNTY

2023 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 2023 Assessment Roll
and includes
2023-24 School Tax Rates and
2024 County, Town, and Special District Tax Rates**

Presented To:

Jen Metzger, 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.

2023 Real Property Data Report

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

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Roseann Daw

Commissioner of Finance



Tracey Williams

Director of Real Property Tax Service

Deputy Commissioner of Finance

February 10, 2024

Honorable Jen Metzger, Ulster County Executive

Peter Criswell, Chair, Ulster County Legislature

Amanda Hiller, Acting Commissioner
New York State Department of Taxation and Finance
Office of Real Property Tax Services

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

Accordingly, I hereby submit the Ulster County 2023 Real Property Data Report.

Respectfully,

Tracey Williams

Director of Real Property Tax Service

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

Ulster County Website: www.ulstercountyny.gov

Ulster County

2023 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 government 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

William Stade, 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 2023, the services provided pursuant to this statute included:

- Processing a total of 4,878 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 210 tax map revisions were processed in 2023 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 73 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 2023 included:

- Research and evaluation of county owned properties to help determine upset prices.
- Provided the state mandated BAR Training Course.
- Continued scanning of mylars and unfiled maps of assorted Great Lots in possession of Ulster County Real Property.
- Collaboration with Sullivan County Real Property to resolve ongoing Ulster County/Sullivan County property line discrepancies.
- Collaboration with Greene County Real Property to resolve ongoing Ulster County/Greene County property line discrepancies.

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: 86,884
- Total tax map sheets: 828
- Total 2023 tax map revisions processed: 210
- Total 2023 survey & subdivision map certifications: 234
- Total number of 2023 parcel transfers on RPS 5217's processed to SDG Image Mate Online (total does not reflect tax sale transfers): 5,213
- Total 2023 RPS 5217 Forms processed and scanned: 4,878
- Total 2023 applications for correction of errors & refunds: 73

Ulster County Real Property Transfer Reports

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

SWIS	Towns / City	2018	2019	2020	2021	2022	2023
510800	Kingston, City	689	623	579	732	660	555
512000	Denning	49	37	32	48	46	43
512200	Esopus	264	261	246	297	268	211
512400	Gardiner	178	186	168	218	182	155
512600	Hardenburgh	20	24	32	23	18	20
512800	Hurley	239	206	225	248	246	207
513000	Kingston, Town	35	30	31	57	53	34
513200	Lloyd	310	326	281	348	344	249
513400	Marbletown	228	214	196	280	228	196
513600	Marlborough	336	290	273	347	293	206
513800	New Paltz	284	263	282	347	326	242
514000	Olive	200	191	172	201	202	171
514200	Plattekill	221	236	196	233	261	223
514400	Rochester	320	318	315	390	318	264
514600	Rosendale	188	165	159	206	190	166
514800	Saugerties	616	649	588	784	668	525
515000	Shandaken	193	172	181	226	183	154
515200	Shawangunk	359	364	328	391	329	291
515400	Ulster	377	333	291	378	339	275
515600	Wawarsing	417	401	387	577	466	436
515800	Woodstock	252	313	334	347	307	255
510000	County Total	5,775	5,602	5,296	6,678	5,927	4,878

Ulster County Real Property Tax Service

Fee Schedule

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

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

Other Map Copies

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

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

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

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

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

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

The fees authorized by RPTL 503.7 are as follows:

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

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

Ulster County Assessors

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

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

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

Town	Name And Address	Phone
Denning	Tricia Masterson, PO Box 277, Claryville, NY 12725	(845) 549-0552
Esopus	Shannon Harris, P.O. Box 700, Port Ewen, NY 12466	(845) 331-5546
Gardiner	Susan Gentile, P.O. Box 1, Gardiner, NY 12525	(845) 255-9675
Hardenburgh	Cindy Hilbert, IAO, 51 Rider Hollow Rd., Arkville, NY 12406	(845) 586-2320
Hurley	Brittany Santarelli, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	Miranda Bernholz, 906 Sawkill Rd. Kingston, New York 12401	(845) 750-1622
Lloyd	Gerardo Feo, 12 Church St., Highland, NY 12528	(845) 691-2144
Marbletown	Jeremy Baracca, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-7500
Marlborough	Cindy Hilbert, IAO, P.O. Box 305, Milton, NY 12547	(845) 795-6167
New Paltz	Shannon Harris, 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	Vacant, P.O. Box 45, Modena, NY 12548	(845) 883-7331
Rochester	Jeremy Baracca, P.O. Box 65, Accord, NY 12404	(845) 626-0920
Rosendale	Jeremy Baracca, 1915 Lucas Ave., Cottekill, NY 12419	(845) 658-3159
Saugerties	Frank Orlando, IAO, 4 High St., Saugerties, NY 12477	(845) 246-2800
Shandaken (three elected)	Grace Grant, Chair, P.O. Box 134, Shandaken, NY 12480 Steve Neville, P.O. Box 134, Shandaken, NY 12480 Dave Channon, P.O. Box 134, Shandaken, NY 12480	(845) 688-5003
Shawangunk	Curt Schoeberl, P.O. Box 247, Wallkill, NY 12589	(845) 895-2143
Ulster	Miranda Bernholz, 584 E. Chester St. Bypass, Kingston, NY	(845) 331-1317
Wawarsing	Renee Ozomek, IAO, 108 Canal St., Ellenville, NY 12428	(845) 647-7800
Woodstock	Kristin McDermott, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

Assessment Calendar

Key dates that affect the assessment process are:

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

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Reassessment Activity in Ulster County 2013 through 2024													
SWIS	City / Town	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
510800	City of Kingston	PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO			
512000	Denning												
512200	Esopus	PRO											
512400	Gardiner					CR-R	CR-PRO	CR-PRO					
512600	Hardenburgh												
512800	Hurley	PRO											PRO
513000	Town of Kingston												
513200	Lloyd	PRO	PRO	PRO	PRO	PRO	PRO	PRO					
513400	Marbletown			PRO	PRO	PRO	CR-R	CR-PRO	CR-PRO				
513600	Marlborough	CR-PRO		PRO			PRO						
513800	New Paltz	PRO	PRO							PRO	PRO		PRO
514000	Olive												
514200	Plattekill		CR-PRO										
514400	Rochester							R	CR-PRO	CR-PRO			
514600	Rosendale	CR-PRO	PRO	PRO	PRO		CY-R	CR-PRO	CR-PRO				
514800	Saugerties	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO	PRO	PRO	PRO
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing	D	D	R									
515800	Woodstock		CR-R										

Explanation of Codes:

AR = Annual Reassessment

D = Data Collection

R = Initial Reassessment

U = Update Subsequent to Reassessment

PRO = Projects to maintain 100% (non-reappraisal reassessment)

CR = Cyclical Reassessment

Equitable Assessment Administration

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

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

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

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

Expenditures by Department

Name	Account ID	FY2021 Actual	FY2022 Actual	FY2023 Adopted Budget	FY2023 Actual	FY2024 Executive Budget	FY2024 Adopted Budget
Expenditures							
General Government							
Real Property							
Regular Pay Regular Pay	AA.1355.1116-1300.1300	\$314,919	\$338,853	\$352,243	\$275,719	\$347,366	\$347,366
Part Time Pay Part Time Pay	AA.1355.1116-1400.1400	\$0	\$0	\$0	\$0	\$3,570	\$3,570
Contractual Pays Longevity Pay	AA.1355.1116-1420.1440	\$4,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Contractual Pays Retro Pay	AA.1355.1116-1420.1465	\$6,475	\$0	\$0	\$0	\$0	
Supplies Office	AA.1355.1116-4000.4025	\$548	\$1,388	\$2,000	\$552	\$1,500	\$1,500
Supplies Other General	AA.1355.1116-4000.4030	\$367	\$0	\$0	\$0	\$0	
Professional Services Other Fees	AA.1355.1116-4300.4505	\$0	\$0	\$8,500	\$0	\$0	
Conference Expenses Con Exp	AA.1355.1116-4580.4580	\$0	\$0	\$1,700	\$0	\$1,700	\$1,700
Travel Trvl	AA.1355.1116-4590.4590	\$0	\$0	\$350	\$318	\$300	\$300
Misc Contractual Expense Memberships	AA.1355.1116-4600.4625	\$400	\$450	\$480	\$75	\$480	\$480
Retirement Ret	AA.1355.1116-8000.8000	\$52,033	\$42,838	\$48,599	\$0	\$50,276	\$50,276
Social Security/FICA SS/FICA	AA.1355.1116-8010.8010	\$24,183	\$25,222	\$27,367	\$20,284	\$27,267	\$27,267
Health Insurance Dental	AA.1355.1116-8020.8020	\$4,347	\$4,639	\$4,723	\$2,252	\$4,720	\$4,720
Health Insurance Hospital & Medical	AA.1355.1116-8020.8035	\$86,891	\$79,160	\$90,206	\$34,265	\$90,541	\$90,541
Health Insurance Optical	AA.1355.1116-8020.8055	\$979	\$1,007	\$654	\$512	\$654	\$654
Total Real Property:		\$495,641	\$499,057	\$542,322	\$339,476	\$533,874	\$533,874
Total General Government:		\$495,641	\$499,057	\$542,322	\$339,476	\$533,874	\$533,874
Total Expenditures:		\$495,641	\$499,057	\$542,322	\$339,476	\$533,874	\$533,874

Largest Taxpayers

For the 2023 Assessment Roll

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

<u>Name</u>	<u>Equalized Taxable Value</u>
1. New York City Bureau of Water	1,635,559,666
2. Central Hudson Gas & Electric	650,904,313
3. New York State	634,847,337
4. UH US Hudson Valley 2019 (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	77,435,514
5. Smiley Brothers Inc (Hotel Resort Complex)	50,592,359
6. Verizon New York Inc.	43,468,988
7. CSX Transportation Inc (Railroad)	43,314,137
8. I Park 87 LLC	30,428,328
9. Kingston Village	29,459,016
10. Kingston Mall LLC	28,685,484

2023 Residential Assessment Ratios and Equalization Rates			
Established by the NYS Office of Real Property Services			
Municipality Type	Municipality Name	Residential Rate (RAR)	Equalization Rate
City	Kingston	54.16	61.00
Town	Denning	10.43	12.81
Town	Esopus	62.00	62.00
Town	Gardiner	62.28	67.00
Town	Hardenburgh	42.23	49.50
Town	Hurley	55.54	64.40
Town	Kingston	60.00	60.00
Town	Lloyd	63.47	71.00
Town	Marbletown	61.00	61.00
Town	Marlborough	60.50	60.50
Town/Village	New Paltz	66.00	66.00
Town	Olive	82.85	90.95
Town	Plattekill	61.00	61.00
Town	Rochester	63.00	63.00
Town	Rosendale	65.00	65.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	11.65	16.62
Town	Shawangunk	12.50	12.50
Town	Ulster	42.55	50.00
Town	Wawarsing	51.69	71.00
Town	Woodstock	46.50	46.50
Notes:			
The Equalization Rate and RAR represent a municipality's uniform assessed value as a percentage of full market value, or assessed value divided by full market value.			
The above rates apply to the 2023 Assessment Roll, the 2023-24 School Tax Bill and the 2024 County and Town Tax Bills			

New York State Owned Land in Ulster County				
2023 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NYS Owned Land			187,718	25.3%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,186	0	0.00
512000	Denning	1,126	301	42,298.25
512200	Esopus	4,214	11	698.01
512400	Gardiner	2,933	34	2,888.58
512600	Hardenburgh	771	190	27,750.06
512800	Hurley	3,473	25	932.55
513000	Kingston, Town	658	61	1,849.30
513200	Lloyd	4,352	0	0.00
513400	Marbletown	3,797	4	17.25
513600	Marlborough	3,793	1	38.00
513800	New Paltz	4,094	0	0.00
514000	Olive	3,125	39	8,476.31
514200	Plattekill	3,913	27	303.05
514400	Rochester	4,779	62	14,803.35
514600	Rosendale	2,721	5	5.30
514800	Saugerties	9,419	13	1,505.39
515000	Shandaken	3,355	222	55,694.38
515200	Shawangunk	4,596	31	2,947.58
515400	Ulster	5,244	5	61.50
515600	Wawarsing	6,208	45	19,554.29
515800	Woodstock	4,658	83	7,894.47
510000	County Total	85,415	1,159	187,717.62

New York City Owned Land in Ulster County				
2023 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NY City Owned Land			37,714	5.1%
		Total	NY City	NY City
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,186	3	7.62
512000	Denning	1,126	65	2,701.03
512200	Esopus	4,214	0	0.00
512400	Gardiner	2,933	1	137.60
512600	Hardenburgh	771	15	915.34
512800	Hurley	3,473	26	6,579.30
513000	Kingston, Town	658	1	5.90
513200	Lloyd	4,352	0	0.00
513400	Marbletown	3,797	11	788.86
513600	Marlborough	3,793	0	0.00
513800	New Paltz	4,094	2	112.00
514000	Olive	3,125	137	11,403.57
514200	Plattekill	3,913	2	7.82
514400	Rochester	4,779	2	16.60
514600	Rosendale	2,721	0	0.00
514800	Saugerties	9,419	0	0.00
515000	Shandaken	3,355	90	3,100.33
515200	Shawangunk	4,596	2	201.80
515400	Ulster	5,244	0	0.00
515600	Wawarsing	6,208	86	6,613.03
515800	Woodstock	4,658	102	5,122.94
	County Total	85,415	545	37,713.74

Tax Rates

For the 2023 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 2023 Municipal Assessment Rolls
- The 2023-24 School District Tax Levies (9/01/23 tax bills)
- The 2024 County, Town, and Special District Tax Levies (1/01/24 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				
2017	10.10	4.33		Homestead *		14.43
	18.13	4.33		Non-homestead		22.46
2018	9.94	4.27		Homestead *		14.21
	17.39	4.27		Non-homestead		21.66
2019	9.73	4.14		Homestead *		13.88
	15.59	4.14		Non-homestead		19.73
2020	9.04	3.96		Homestead *		13.01
	14.30	3.96		Non-homestead		18.26
2021	8.98	4.14		Homestead *		13.13
	14.24	4.14		Non-homestead		18.38
2022	8.82	4.32		Homestead *		13.14
	14.14	4.32		Non-homestead		18.46
2023	8.81	3.99		Homestead *		12.79
	13.91	3.99		Non-homestead		17.89
2024	8.98	3.90		Homestead *		12.89
	14.10	3.90		Non-homestead		18.00

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

Village Tax Rates

	2017	2018	2019	2020	2021	2022	2023
ELLENVILLE	23.55	21.959	21.39	21.35	21.76	20.94	21.00
NEW PALTZ	4.91	4.91	4.912	4.91	4.91	4.91	4.91
SAUGERTIES	6.18	6.04	5.997	5.92	5.95	5.53	4.79

2024 Ulster County Tax Rates (Based on 2023 Assessment Roll)

	Column 1	(Column 1a)	+ Column 2 add to Col 1	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable Assessed Value	Equalized Taxable Value	Value of Clergy Exemption	Value of Veterans Exemptions	= Column 4	State Equalization Rate	Equalized Apportionment Value	Percent Share of County Tax	Apportioned Share of County Tax	Other Adjust- ments	Net County Charges	Col 10 / Col 1 x 1,000 = Tax Rate
Municipalities												
						Net County Tax Levy for Apportionment: 73,939,117.90						
Denning	42,483,027	331,639,555		124,264	42,607,291	12.81%	332,609,610	1.06202120%	785,249.11		785,249.11	18.483831
Esopus	810,721,965	1,307,616,073	3,000	11,347,122	822,072,087	62.00%	1,325,922,721	4.23366613%	3,130,335.39		3,130,335.39	3.861170
Gardiner	895,659,733	1,336,805,572		7,984,169	903,643,902	67.00%	1,348,722,242	4.30646491%	3,184,162.17		3,184,162.17	3.555103
Hardenburgh	103,278,032	208,642,489		165,186	103,443,218	49.50%	208,976,198	0.66726019%	493,366.30		493,366.30	4.777069
Hurley	847,089,464	1,315,356,311	1,500	10,405,945	857,496,909	64.40%	1,331,516,939	4.25152845%	3,143,542.63		3,143,542.63	3.710992
Kingston (Town)	81,154,133	135,256,888		962,753	82,116,886	60.00%	136,861,477	0.43699817%	323,112.59		323,112.59	3.981468
Kingston (City)	1,665,133,070	2,729,726,344	4,500	14,503,215	1,679,640,785	61.00%	2,753,509,484	8.79194516%	6,500,686.70	0.19	6,500,686.89	3.904004
Lloyd	1,114,246,906	1,569,361,839	4,500	14,865,891	1,129,117,297	71.00%	1,590,306,052	5.07784109%	3,754,510.91		3,754,510.91	3.369550
Marbletown	1,062,586,890	1,741,945,721	3,000	7,681,540	1,070,271,430	61.00%	1,754,543,328	5.60225008%	4,142,254.29		4,142,254.29	3.898273
Marlborough	775,547,567	1,281,896,805	1,500	14,184,684	789,733,751	60.50%	1,305,345,043	4.16796168%	3,081,754.10		3,081,754.10	3.973649
New Paltz	1,175,966,306	1,781,767,130	4,500	9,414,222	1,185,385,028	66.00%	1,796,037,921	5.73474215%	4,240,217.76		4,240,217.76	3.605731
Olive	1,488,365,617	1,636,465,769		8,933,562	1,497,299,179	90.95%	1,646,288,267	5.25659208%	3,886,677.82		3,886,677.82	2.611373
Plattekill	680,450,357	1,115,492,389	3,000	13,511,396	693,964,753	61.00%	1,137,647,136	3.63250291%	2,685,840.61		2,685,840.61	3.947151
Rochester	979,785,973	1,555,215,830	1,500	8,209,115	987,996,588	63.00%	1,568,248,552	5.00741157%	3,702,435.94		3,702,435.94	3.778821
Rosendale	553,108,414	850,936,022	1,500	7,678,594	560,788,508	65.00%	862,751,551	2.75476237%	2,036,847.00		2,036,847.00	3.682546
Saugerties	2,865,588,276	2,865,588,276	6,000	46,221,393	2,911,815,669	100.00%	2,911,815,669	9.29741619%	6,874,427.52		6,874,427.52	2.398959
Shandaken	174,997,228	1,052,931,576		839,190	175,836,418	16.62%	1,057,980,854	3.37812878%	2,497,758.62		2,497,758.62	14.273132
Shawangunk	190,293,938	1,522,351,504	1,500	3,843,686	194,139,124	12.50%	1,553,112,992	4.95908379%	3,666,702.81		3,666,702.81	19.268626
Ulster	966,305,230	1,932,610,460	4,500	9,781,868	976,091,598	50.00%	1,952,183,196	6.23331341%	4,608,856.95		4,608,856.95	4.769566
Wawarsing	1,169,349,819	1,646,971,576	1,500	8,279,778	1,177,631,097	71.00%	1,658,635,348	5.29601627%	3,915,827.71		3,915,827.71	3.348722
Woodstock	1,429,688,270	3,074,598,430		5,084,348	1,434,772,618	46.50%	3,085,532,512	9.85209340%	7,284,550.95		7,284,550.95	5.095202
Totals	19,071,800,215	30,993,176,559	42,000	204,021,921	19,275,864,136		31,318,547,092	100.000000%	73,939,117.88	0.19	73,939,118.07	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
						County Budget Amount to be Raised by Taxes						
						County Reliefs						
						74,028,225.00						
						(89,107.10)						
						Net County Tax Levy for Apportionment 73,939,117.90						

Source: Ulster County Real Property Tax Service Agency

2024 Town Tax Rates (Based on 2023 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town	Town	Add	Add	Deduct	Total Town	Town	Total Town	Town
	Taxable	General Charge	Erroneous	Public	Town Share	General Charges	General Rate	Highway Charges	Highway Rate
	Assessed Value		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)
Municipalities									
Denning	42,648,537	217,366.00	0.43		29.08	217,337.35	5.096010	\$ 886,350.00	20.782659
Esopus	807,572,724	1,277,311.00	37,003.79		1,643.21	1,312,671.58	1.625453	\$ 1,964,220.00	2.432252
Gardiner	899,636,146	281,438.00	(1.19)	294,331.00	437.32	575,330.49	0.639515	\$ 1,313,733.00	1.460294
Hardenburgh	103,520,118	333,077.00	2,551.21		-	335,628.21	3.242154	\$ 858,475.00	8.292833
Hurley	858,657,640	828,161.00	99.28		1,237.57	827,022.71	0.963158	\$ 1,519,100.00	1.769157
Kingston (Town)	82,076,649	440,365.00	0.37		465.75	439,899.62	5.359620	\$ 373,384.00	4.549211
Kingston (City)	1,678,119,900								
Lloyd	1,113,926,528	3,889,853.92	1,501.84		13,797.87	3,877,557.89	3.480982	\$ 2,185,393.75	1.961883
Marbletown	1,058,454,089	744,259.00	1.55		772.25	743,488.30	0.702428	\$ 1,566,000.00	1.479516
Marlborough	782,807,335	4,767,650.00	1,455.39		7,489.44	4,761,615.95	6.082743	\$ 2,064,444.00	2.637231
New Paltz									
Town rate within village	1,181,361,828	9,362,253.00	(0.41)	721,000.00	3,745.46	10,079,507.13	8.532108	\$ 212,960.00	0.180267
+ additional town rate	862,493,808					-	0.000000	\$ 2,009,478.00	2.329846
Town rate outside village							8.532108		2.510113
Olive									
Plattekill	1,497,034,717	2,181,559.00	116.54	168,142.00	170.77	2,349,646.77	1.569534	\$ 2,140,093.00	1.429555
Rochester	685,937,318	1,291,915.00	(1.25)		1,500.16	1,290,413.59	1.881241	\$ 1,538,182.00	2.242453
Rosendale	978,229,617	493,471.00	232.91		2,275.82	491,428.09	0.502365	\$ 1,592,222.00	1.627657
Saugerties	551,988,830	1,750,313.00	1,584.26		2,879.82	1,749,017.44	3.168574	\$ 1,224,324.00	2.218023
Town rate within village									
+ additional town rate	2,878,803,406	7,807,813.00	4,686.69		-	7,812,499.69	2.713801		0.000000
Town rate outside village	2,411,310,026	364,549.00				364,549.00	0.151183	\$ 3,292,451.00	1.365420
Shandaken							2.864984		1.365420
Shawangunk	174,710,660	2,576,044.00	(0.09)		1,779.18	2,574,264.73	14.734446	\$ 1,929,600.00	11.044546
Ulster	194,326,062	1,468,095.00	154.54		3,022.19	1,465,227.35	7.540046	\$ 2,379,786.00	12.246355
Wawarsing	968,384,238	6,435,000.00	18,771.40		56,751.60	6,397,019.80	6.605869	\$ 2,760,000.00	2.850108
Town rate within village									
+ additional town rate	1,180,998,683	2,573,415.00	2.69		2,991.05	2,570,426.64	2.176486		0.000000
Town rate outside village	1,031,970,535	-				-	0.000000	\$ 3,478,858.00	3.371083
Woodstock							2.176486		3.371083
Totals	1,424,050,681	4,791,807.00	606.00		3,366.12	4,789,046.88	3.362975	\$ 2,241,307.00	1.573896
	19,143,245,706	53,875,714.92	68,765.95	1,183,473.00	104,354.66	55,023,599.21		\$ 37,530,360.75	

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

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
20 DENNING									
Claryville Fire	FD011 (EQ DIST)	183,507.27	Denning (Ulster Co.) Neversink (Sullivan Co.)	29,495,178.00 509,034.00	12.81% 2.70%	230,251,194 18,853,111	92.431640% 7.568360% =====	169,618.78 13,888.49 =====	5.750729 27.284015 =====
						249,104,305	100.000000%	183,507.27	
Fire Protection Dist	FD013	9,191.00		14,590,926.00					0.629912
22 ESOPUS									
Rifton Fire	FD021	426,000.00		140,430,121.00					3.033537
Esopus Fire	FD022	403,700.00		219,466,406.00					1.839461
St Remy Fire	FD023	309,600.00		136,820,338.00					2.262821
Port Ewen Fire	FD024	872,355.48		331,265,148.00					2.633406
South Rondout Fire	FD028	42,000.00		24,946,120.00					1.683629
Port Ewen Hydrant	HY022	50,000.00		322,475,661.00					0.155050
Town Library	LB022	425,305.00		851,824,113.00					0.499287
May Park New Salem Light	LT021	5,000.00		29,894,661.00					0.167254
Rifton Light	LT022	8,000.00		52,641,087.00					0.151973
Port Ewen Light	LT025	45,000.00		275,420,671.00					0.163386
South Rondout Light	LT029	6,000.00		27,457,296.00					0.218521
Port Ewen Sewer	SW021	291,740.00		289,108,673.00					1.009102
Port Ewen Water	WD023	365,772.00		324,296,507.00					1.127894
24 GARDINER									
Gardiner Fire	FD031	500,084.00		805,850,631.00					0.620567
Shawangunk Valley Fire #1	FD174 (EQ DIST)	377,099.00	Gardiner Shawangunk	123,772,356.00 34,187,483.00	67.00% 12.50%	184,734,860 273,499,864	40.314461% 59.685539% =====	152,025.43 225,073.57 =====	1.228266 6.583508 =====
						458,234,724	100.000000%	377,099.00	
Gardiner Light	LT031	5,000.00		43,884,600.00					0.113935
Gardiner Sewer Cap-Costs	SW031 (UNITS)	0.00		211.00					0.000000
Gardiner Sewer Oper-Maint	SW032 (UNITS)	101,600.00		254.50					399.214145

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
26 HARDENBURGH									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	372,660.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Roxbury (Delaware Co.)	29,553,316.00 465,304,942.00 8,484,732.00	49.50% 69.40% 68.00%	59,703,669 670,468,216 12,477,547	8.039280% 90.280580% 1.680140%	29,959.18 336,439.61 6,261.21	1.013733 0.723052 0.737938
						742,649,432	100.000000%	372,660.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	93,682.00	Hardenburgh (Ulster Co.) Rockland (Sullivan Co.) Colchester (Delaware Co.)	53,182,016.00 33,087,656.00 46,800.00	49.50% 42.90% 2.33%	107,438,416 77,127,403 2,008,584	57.584757% 41.338684% 1.076559%	53,946.55 38,726.91 1,008.54	1.014376 1.170434 21.550045
						186,574,403	100.000000%	93,682.00	
Arena Fire Dist	FD043 (EQ DIST)	45,302.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Andes (Delaware Co.)	10,337,084.00 37,741,645.00 45,942,561.00	49.50% 69.40% 82.75%	20,882,998 54,382,774 55,519,711	15.967367% 41.581659% 42.450974%	7,233.54 18,837.32 19,231.14	0.699766 0.499112 0.418591
						130,785,483	100.000000%	45,302.00	
Fire Protection Dist #1	FD044	1,000.00		13,788,627.00					0.072524
Hardenburgh Insurance Prem.	FD043	1,923.87		10,337,084.00					0.186113
Hardenburgh Insurance Prem.	FD041	5,500.31		29,553,316.00					0.186115
Hardenburgh Ambulance	AD300	2,850.00		39,890,400.00					0.071446
28 HURLEY									
Hurley Fire	FD051	481,800.00		294,321,904.00					1.636983
West Hurley Fire	FD052	753,149.88		576,408,796.00					1.306625
West Hurley Library	LB052	243,654.00		576,671,796.00					0.422518
West Hurley Lib Bond	LB050	0.00		575,733,356.00					0.000000
Hurley Library	LB053	246,180.00		294,321,904.00					0.836431
Rolling Meadows Light	LT051	12,000.00		39,475,755.00					0.303984
30 KINGSTON									
Sawkill Fire	FD061	203,750.00		84,310,390.00					2.416665

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
32 LLOYD									
Highland Ambulance Dist	AD400	598,200.00		1,145,553,888.00					0.522193
Mountainside Woods Drain	DD040 (FE)	12,276.40		12,276.40					
Highland Fire	FD072	1,236,260.00		1,077,344,849.00					1.147506
Clintondale Fire	FD121 (EQ DIST)	397,076.00	Lloyd Plattekill	68,844,759.00 165,972,837.00	71.00% 61.00%	96,964,449 272,086,618 =====	26.273992% 73.726008% =====	104,327.72 292,748.28 =====	1.515405 1.763832 =====
						369,051,067	100.000000%	397,076.00	
Highland Light	LT071	194,300.00		1,015,665,543.00					0.191303
Highland Sewer	SW071	260,949.44		440,790,583.00					0.592003
Highland Sewer Cap Cost	SW073	414,400.00		460,771,372.00					0.899361
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					
Highland Water	WD072	120,002.46		499,575,487.00					0.240209
Highland Water Cap Cost	WD074	5,259.34		536,814,373.00					0.009797
34 MARBLETOWN									
Marbletown Ambulance Dist	AD500	346,500.00		1,091,194,787.00					0.317542
Stone Ridge Fire	FD081	392,983.00		243,256,012.00					1.615512
High Falls Fire	FD082 (EQ DIST)	364,926.00	Marbletown Rosendale	189,826,091.00 50,928,823.00	61.00% 65.00%	311,190,313 78,352,035 =====	79.886132% 20.113868% =====	291,525.26 73,400.74 =====	1.535749 1.441242 =====
						389,542,348	100.000000%	364,926.00	
Cottkill Fire	FD083 (EQ DIST)	146,143.00	Marbletown Rosendale	49,770,100.00 33,957,318.00	61.00% 65.00%	81,590,328 52,242,028 =====	60.964576% 39.035424% =====	89,095.46 57,047.54 =====	1.790140 1.679978 =====
						133,832,356	100.000000%	146,143.00	
Lomontville Fire	FD085	189,894.00		193,113,172.00					0.983330
Kripplebush Fire	FD086	163,550.00		217,770,647.00					0.751019
Marbletown Fire Protection District #1	FD088	59,780.00		165,396,482.00					0.361435
Marbletown Fire Protection District #2	FD089	20,000.00		50,761,228.00					0.394002
Stone Ridge Library	LB081	309,607.00		1,099,375,539.00					0.281621
Stone Ridge Light	LT081	3,000.00		45,823,531.00					0.065469
High Falls Light	LT082	3,000.00		39,176,261.00					0.076577
High Falls Water Dist	WD082 (EQ DIST)	55,400.00	Marbletown Rosendale	37,741,039.00 10,304,750.00	61.00% 65.00%	61,870,556 15,853,462 =====	79.602879% 20.397121% =====	44,100.00 11,300.00 =====	1.168489 1.096582 =====
						77,724,017	100.000000%	55,400.00	

2024 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
36 MARLBOROUGH									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	2,500.00		2,500.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,000.00		1,000.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	750.00		750.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	2,500.00		2,500.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	1,500.00		1,500.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Surprise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	947,075.00		508,430,356.00					1.862743
Milton Fire	FD092	776,800.00		312,007,218.00					2.489686
Riverview Dr Improv	HD120(MOVE TAX)	28,173.00		28,173.00					
Marlborough Light	LT091	35,000.00		134,281,536.00					0.260646
Milton Light	LT092	20,000.00		64,073,527.00					0.312141
McLaughlin Light	LT093	2,500.00		9,982,400.00					0.250441
Marlborough Sewer	SW091	26,950.00		97,759,012.00					0.275678
Milton Sewer #1	SW098	20,600.00		17,839,932.00					1.154713
Milton Sewer Ext #1	SW099 (MOVE TAX)	16,950.00		16,950.00					0.000000
Marlborough Water	WD091	0.00		336,858,662.00					0.000000
38 NEW PALTZ									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,688.00		1,688.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	560,989.00		886,685,440.00					0.632681
Cherry Hill Sewer #5 (Adval)	SW101	0.00		17,056,300.00					0.000000
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	0.00		630.00					0.000000
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		49,789,544.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	14,280.00		11,340,100.00					1.259248
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,570.00		1,065.00					3.352113
New Paltz Water #1	WD101	20,337.00		86,362,522.00					0.235484
New Paltz Water #2	WD102	8,433.00		27,448,079.00					0.307235
New Paltz Water #3	WD103(MOVE TAX)	4,304.00		4,304.00					
Water District #4	WD104 (MOVE TAX)	3,000.00		3,000.00					

2024 Special District Tax Rates		Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts		Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
40 OLIVE										
Olive Fire Protection		FD111	722,190.00		1,524,556,835.00					0.473705
Ontora Court Light		LT111	900.00		5,552,801.00					0.162080
Olive Sewer District #1		SW010 (FE)	0.00		0.00					
42 PLATTEKILL										
Clintondale Fire		FD121 (EQ DIST)	397,076.00	Lloyd Plattekill	68,844,759.00	71.00%	96,964,449	26.273992%	104,327.72	1.515405
					165,972,837.00	61.00%	272,086,618	73.726008%	292,748.28	1.763832
							369,051,067	100.000000%	397,076.00	
Modena Fire		FD122	369,820.00		233,059,235.00					1.586807
Plattekill Fire		FD123 (EQ DIST)	888,061.48	Plattekill (Ulster Co.) Newburgh (Orange Co.)	307,590,654.00	61.00%	504,246,974	63.791811%	566,510.50	1.841768
					61,792,792.00	21.59%	286,210,245	36.208189%	321,550.98	5.203697
							790,457,219	100.000000%	888,061.48	
Hurt 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					
Gen 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	490,066.62		575,511,494.00					0.851532
Clintondale Light		LT121	10,350.00		29,677,205.00					0.348753
Modena Light		LT122	18,000.00		32,723,845.00					0.550058
44 ROCHESTER										
Accord Fire		FD131	850,910.00		1,016,337,569.00					0.837232
Kerhonkson Fire		FD191 (EQ DIST)	298,583.25	Rochester Wawarsing	71,654.00	63.00%	113,737	0.078289%	233.76	3.262294
					103,067,085.00	71.00%	145,164,908	99.921711%	298,349.49	2.894712
							145,278,645	100.000000%	298,583.25	
Barry Lane		HD344 (MOVE TAX)	0.00		0.00					
Kerhonkson Light #2		LT132	1,120.00		9,252,443.00					0.121049
Accord Light		LT133	1,700.00		11,225,298.00					0.151444
Berne Road Light		LT134	360.00		3,194,653.00					0.112688
High Falls Ambulance		AD600	23,000.00		70,825,889.00					0.324740
Rochester Ambulance		AD700	189,000.00		937,875,936.00					0.201519

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
46 ROSENDALE									
High Falls Fire	FD082 (EQ DIST)	364,926.00	Marbletown Rosendale	189,826,091.00 50,928,823.00	61.00% 65.00%	311,190,313 78,352,035	79.886132% 20.113868%	291,525.26 73,400.74	1.535749 1.441242
						=====	=====	=====	
						389,542,348	100.000000%	364,926.00	
Cottekill Fire	FD083 (EQ DIST)	146,143.00	Marbletown Rosendale	49,770,100.00 33,957,318.00	61.00% 65.00%	81,590,328 52,242,028	60.964576% 39.035424%	89,095.46 57,047.54	1.790140 1.679978
						=====	=====	=====	
						133,832,356	100.000000%	146,143.00	
Tillson Fire	FD143	294,463.00		203,843,594.00					1.444554
Bloomington Fire	FD149	459,532.00	Rosendale Ulster	154,204,223.00 27,168,327.00	65.00% 50.00%	237,237,266 54,336,654	81.364364% 18.635636%	373,895.29 85,636.71	2.424676 3.152079
						=====	=====	=====	
						291,573,920	100.000000%	459,532.00	
Rosendale Fire	FD148	275,500.00		130,949,354.00					2.103867
Rosendale Library	LB141	352,300.00		571,971,930.00					0.615939
High Falls Light	LT141	300.00		6,997,416.00					0.042873
High Falls Park Light	LT142	500.00		13,082,558.00					0.038219
Rosendale Light	LT143	9,000.00		102,341,759.00					0.087941
Rosendale Sewer	SW141	154,918.00		70,954,772.00					2.183334
High Falls Water Dist	WD082 (EQ DIST)	55,400.00	Marbletown Rosendale	37,741,039.00 10,304,750.00	61.00% 65.00%	61,870,556 15,853,462	79.602879% 20.397121%	44,100.00 11,300.00	1.168489 1.096582
						=====	=====	=====	
						77,724,017	100.000000%	55,400.00	
Rosendale Water	WD141	0.00		103,863,241.00					0.000000

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
48 SAUGERTIES									
Saugerties Ambulance	AD100	1,464,611.00		2,983,544,253.00					0.490896
Glasco Fire	FD151	721,000.00		681,378,118.00					1.058150
Centerville Fire	FD152	826,879.00		1,033,749,632.00					0.799883
Malden-West Camp Fire	FD153	249,985.00		244,260,636.00					1.023435
Mt Marion Fire	FD154	231,183.00		198,035,193.00					1.167383
Saxton Fire	FD155	337,950.00		315,873,423.00					1.069891
Fire Prot. Dist.	FD156	1,000.00		21,977,050.00					0.045502
Town Library	LB048	661,660.00		2,980,224,021.00					0.222017
Library Bond	LB049	470,206.00		2,980,224,021.00					0.157775
Glasco Light	LT151	22,542.00		183,530,875.00					0.122824
Malden Light	LT152	11,761.00		104,205,171.00					0.112864
Quarryville Light	LT153	3,430.00		41,359,061.00					0.082932
Mt Marion Light	LT154	8,184.00		43,862,809.00					0.186582
Garden Place Light Dist	LT155	1,519.00		8,113,000.00					0.187230
Barclay Lane Light	LT156	1,029.00		8,450,000.00					0.121775
Windmere Light	LT157	8,184.00		49,016,000.00					0.166966
Barclay Hgts Light #1	LT158	4,704.00		42,786,800.00					0.109940
Barclay Hght Light #2	LT159	11,222.00		93,498,500.00					0.120023
Village Drive Light	LT160	1,620.00		14,434,823.00					0.112229
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)	3,002.00		1,590.66					1.887267
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		413.65					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,258.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	0.00		330.45					0.000000
Kings Hway Sewer	SW157 (UNITS)	24,745.00		522.15					47.390597
Kings Hway Sewer	SW157	24,745.00		24,849,650.00					0.995789
Kings Hway Water	WD155	22,235.00		22,812,850.00					0.974670
Bluestone Park Water	WD156 (UNITS)	5,997.00		29.06					206.366139
Glasco Water	WD151	65,394.00		503,712,977.00					0.129824
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,725.00		68.55					54.339898
Cafaldo Water	WD152	14,027.00		26,184,950.00					0.535689
Malden Water	WD153(UNITS)	74,422.00		426.80					174.372071

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
50 SHANDAKEN									
Phoenicia Fire	FD161	272,661.00		104,072,263.00					2.619920
Big Indian Olivevea Fire	FD162	122,890.00		53,712,738.00					2.287912
Highmount Fire Protection	FD163	56,510.00		12,138,951.00					4.655262
Pine Hill Fire Protection	FD164	54,960.00		10,196,572.00					5.390047
Phoenicia Light	LT161	12,000.00		12,070,606.00					0.994151
Chichester Light	LT162	1,600.00		3,237,130.00					0.494265
Pine Hill Light	LT163	9,100.00		6,929,961.00					1.313139
Phoenicia Water	WD161	82,423.00		12,882,380.00					6.398119
Pine Hill Water	WD162	57,551.00		23,773,763.00					2.420778
52 SHAWANGUNK									
Walkill Ambulance Dist.	AD002	200,000.00		86,902,880.00					2.301420
Pine Bush Ambulance Dist.	AD003	103,500.00		78,063,878.00					1.325837
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					
Walkill Fire	FD171	732,441.00		86,706,881.00					8.447323
Pine Bush Fire District	FD177	894,945.00	Crawford (Orange Co.) Shawangunk	224,857,778.00 19,116,332.00	24.41% 12.50%	921,170,741 152,930,656 =====	85.761991% 14.238009% =====	767,522.65 127,422.35 =====	3.413369 6.665628 =====
Shawangunk Valley Fire	FD174 (EQ DIST)	377,099.00	Gardiner Shawangunk	123,772,356.00 34,187,483.00	67.00% 12.50%	184,734,860 273,499,864 =====	40.314461% 59.685539% =====	152,025.43 225,073.57 =====	1.228266 6.583508 =====
Walker Valley Fire Prot	FD176	495,785.00		58,503,848.00		458,234,724	100.000000%	377,099.00	
Pine Bush Area Pub Library	LB153	386,535.00	Crawford (Orange Co.) Shawangunk	357,748,202.00 95,828,183.00	24.41% 12.50%	1,465,580,508 766,625,464 =====	65.656150% 34.343850% =====	253,784.00 132,751.00 =====	0.709393 1.385302 =====
Walkill Library	LB152	380,142.00		99,138,340.00		2,232,205,972	100.000000%	386,535.00	
Walkill Light	LT171	21,200.00		15,502,982.00					3.834460
Walkill Sidewalk	SD175 (UNITS)	26,500.00		39,641.00					1.367479
Walkill Sewer	SW171	0.00		24,872,438.00					0.668500
Walkill Water Dist	WD172	34,438.00		26,971,898.00					0.000000
									1.276810

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
54 ULSTER									
Ulster Fire #5	FD181	1,719,303.00		723,795,002.00					2.375400
Ulster Fire #5 Bond	FD185	0.00		619,335,442.00					0.000000
Ruby Fire	FD182	190,429.00		79,493,282.00					2.395536
East Kingston Fire Prot	FD183	219,875.00		100,377,350.00					2.190484
Bloomington Fire	FD149	459,532.00	Rosendale Ulster	154,204,223.00 27,168,327.00	65.00% 50.00%	237,237,266 54,336,654	81.364364% 18.635636%	373,895.29 85,636.71	2.424676 3.152079
						=====	=====	=====	
						291,573,920	100.000000%	459,532.00	
Ulster Fire #1	FD186	334,070.00		144,209,806.00					2.316555
Town Library	LB181	383,020.64		1,077,708,531.00					0.355403
East Kingston Light	LT181	7,450.00		7,094,179.00					1.050157
Albany Avenue Light	LT182	18,200.00		154,901,604.00					0.117494
Whittier Light	LT183	5,270.00		16,097,075.00					0.327389
Krauss Light	LT184	9,000.00		12,015,923.00					0.749006
Elem Hghts Light	LT185	2,700.00		9,839,156.00					0.274414
Spring Lake Light	LT186	2,050.00		6,911,761.00					0.296596
Ulster Sewer	SW181	876,638.00		583,447,886.00					1.502513
Whittier Sewer	SW182	156,844.00		32,538,792.00					4.820216
Washington Ave Sewer	SW183	84,821.00		8,889,584.00					9.541616
Spring Lake Sewer	SW184	16,044.00		8,578,830.00					1.870185
Ulster Water	WD181	675,000.00		598,801,076.00					1.127252
Halcyon PK Water Units	WD182 (FE)	56,000.00		163.00					343.558282
Spring Lake Water	WD183	28,468.00		17,539,696.00					1.623061
Cherry Hill Water	WD184	96,000.00		30,237,956.00					3.174818
Bright Acres Water	WD185	65,273.00		15,089,048.00					4.325853
Glennie Water	WD186	137,287.00		26,453,004.00					5.189845
East Kingston Water District	WD187	66,000.00		7,237,599.00					9.119046

2024 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	319,253.00		1,097,144,653.00					0.290985
Kerhonkson Ambulance Dist.	AD800	83,525.00		103,067,085.00					0.810395
Kerhonkson Fire	FD191 (EQ DIST)	298,583.25	Rochester	71,654.00	63.00%	113,737	0.078289%	233.76	3.262294
			Wawarsing	103,067,085.00	71.00%	145,164,908	99.921711%	298,349.49	2.894712
						=====	=====	=====	
						145,278,645	100.000000%	298,583.25	
Napanoch Fire	FD192	568,586.00		588,839,526.00					0.965604
Ellenville Fire	FD193	945,545.96		426,327,895.00					2.217884
Cragmoor Fire	FD194	149,702.00		80,755,850.00					1.853760
Cragmoor Public Library	LB200	91,000.00		1,200,871,863.00					0.075778
Spring Glen Light #1	LT191	7,000.00		12,136,140.00					0.576790
Napanoch Light	LT192	35,000.00		71,094,291.00					0.492304
Kerhonkson Light	LT193	20,000.00		36,713,204.00					0.544763
Spring Glen Light #2	LT194	2,000.00		6,591,240.00					0.303433
Moorey Light	LT195	5,000.00		3,395,640.00					1.472476
Wawarsing Light	LT196	9,000.00		21,546,890.00					0.417694
Napanoch O & M Sewer	SW191	0.00		53,860,817.00					0.000000
Kerhonkson O & M Sewer	SW192	136,155.00		34,455,857.00					3.951578
Napanoch Water	WD191	235,000.00		85,925,030.00					2.734942
Kerhonkson Water	WD192	93,715.00		33,567,600.00					2.791829
Wawarsing Water	WD193	0.00		24,366,050.00					0.000000
58 WOODSTOCK									
Woodstock Fire	FD201	1,916,881.00		1,465,423,794.00					1.308073
Woodstock Library	LB201	632,098.28		1,465,097,544.00					0.431438
Woodstock Library Bond	LB202	362,300.00		1,465,097,544.00					0.247287
Woodstock Light	LT202	18,400.00		127,719,412.00					0.144066
Woodstock Gardens Light	LT204	2,250.00		9,662,095.00					0.232869
Woodstock Water	WD203	0.00		221,751,276.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	49,580.00		49,580.00					
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	0.00		10,963.00					0.000000
On-Site/Non Sys	SW801 (UNITS)	0.00		19,394.00					0.000000

School District Tax Rates						
		2023-24 Rates		2022-23 Rates		2021-22 Rates
Ellenville Central						
Rochester		25.988924		25.006246		20.377475
Library		0.877292		0.881119		0.733211
Wawarsing		23.060661		22.227839		22.392895
Library		0.778444		0.783219		0.805728
Fallsburgh Central						
Wawarsing		19.532056		21.795938		23.783174
Library		0.426247		0.472972		0.507457
Highland Central						
Esopus		28.055211		27.405482		26.737840
Library		0.850841		0.825864		0.802665
Lloyd		24.499017		23.683815		23.609010
Library		0.742991		0.713711		0.708738
Marlboro		28.750795		26.279229		25.508514
Library		0.871936		0.791924		0.765761
New Paltz		26.354895		25.241891		25.805125
Library		0.799274		0.760664		0.774665
Plattekill		28.515619		28.632593		26.419532
Library		0.864803		0.862843		0.793110
Kingston Consolidated	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	22.80567	28.99451	22.33087	28.85481	21.59467	28.02354
Library	0.00961	0.01222	0.00970	0.01252	0.00965	0.01252
Hurley	22.00366	27.76153	20.62303	26.51259	18.73745	24.14162
Library	0.00928	0.01169	0.00895	0.01153	0.00838	0.01081
Kingston	23.21687	30.84903	22.75824	30.68555	23.08713	31.15382
Library	0.00979	0.01301	0.00987	0.01333	0.01033	0.01391
Marbletown	22.56838	28.73576	21.79257	28.45510	18.78611	24.62333
Library	0.00974	0.02292	0.00933	0.02287	0.00867	0.00000
New Paltz	20.85896	36.80299	20.07192	35.80916	20.31501	36.17212
Library	0.00860	0.01546	0.00860	0.01529	0.00907	0.01497
Rosendale	21.58593	27.31585	21.09717	26.95510	19.30615	24.61836
Library	0.00911	0.01151	0.00916	0.01169	0.00864	0.01100
Saugerties	14.05727	17.53565	15.63910	19.71274	18.07554	22.66402
Library	0.00589	0.00728	0.00675	0.00877	0.00808	0.01027
Ulster	28.01812	37.91756	28.20299	38.54437	28.06164	38.34191
Library	0.01182	0.01599	0.01224	0.01677	0.01255	0.01713
Woodstock	29.97838	37.96033	25.33338	32.52739	22.0032	28.33343
Library	0.01264	0.01604	0.01100	0.01412	0.00984	0.01266
City of Kingston	22.87722	34.13283	22.08590	32.83429	21.91859	32.19497
Library	0.00965	0.01439	0.00959	0.01425	0.0098	0.01439
Livingston Manor						
Hardenburgh		24.230005		25.386294		26.178514
Library		0.525000		0.501877		0.487528
Margaretville Central						
Hardenburgh		11.788784		13.032990		14.00406
Shandaken		35.111000		38.746728		36.532335
Marlboro Central						
Marlborough		26.989084		26.805061		28.599307
Library		0.804549		0.786455		0.788761
Plattekill		26.767809		29.205455		29.620649
Library		0.797953		0.856884		0.816931

School District Tax Rates					
		2023-24 Rates		2022-23 Rates	2021-22 Rates
New Paltz Central					
Esopus		25.275374		24.990123	23.864120
Library		0.004246		0.004250	0.004244
Gardiner		23.389152		24.295952	22.130972
Library		0.003929		0.004132	0.003936
Lloyd		22.071453		21.596402	21.071510
Library		0.003708		0.003673	0.003747
New Paltz		23.743625		23.017307	23.031740
Library		0.003989		0.003914	0.004096
Plattekill		25.689724		26.109083	23.580023
Library		0.004316		0.004440	0.004193
Rochester		24.874178		24.295952	19.807220
Library		0.004179		0.004132	0.003522
Rosendale		24.108818		23.639305	21.298086
Library		0.004050		0.004020	0.003788
Onteora Central					
Hurley		12.043230		11.955076	11.636835
Library		0.005126		0.005190	0.005120
Lexington		12.310858		12.049708	11.667061
Library		0.005239		0.005231	0.005133
Marbletown		12.714492		13.048112	12.074781
Library		0.005411		0.005665	0.005313
Olive		8.527587		9.133678	11.229546
Library		0.003629		0.003965	0.004941
Shandaken		46.665706		49.371234	48.824114
Library		0.019861		0.021434	0.021482
Woodstock		16.679226		14.973243	13.949747
Library		0.007099		0.006501	0.006138
Pine Bush Central					
Gardiner		22.22909		24.40035	22.985450
Shawangunk		119.14984		117.12547	113.910950
Rondout Valley Central					
Marbletown		19.046154		18.726642	18.149316
Rochester		18.441490		18.206462	16.878895
Rosendale		17.874031		17.714339	18.149262
Wawarsing		16.363550		16.183470	18.548147
Saugerties Central					
Saugerties		13.644301		15.660071	18.266274
Ulster		27.289189		28.473461	28.766394
Woodstock		29.342522		25.672184	22.690957
Tri-Valley Central					
Denning		99.155507		105.704602	104.865990
Library		2.044896		2.212440	2.212485
Rochester		20.161620		21.067514	16.778558
Library		0.415796		0.440952	0.353998
Wawarsing		17.889888		18.726680	18.437976
Library		0.368945		0.391957	0.389008
Valley Central					
Shawangunk		121.359715		120.447481	113.041479
Wallkill Central					
Gardiner		26.196110		27.378580	26.198609
Plattekill		28.772850		29.421757	27.913994
Shawangunk		140.411140		131.417182	129.832529

2024 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Marbletown	200,000	61.00%	122,000	0.702428	\$ 85.70	1.479516	\$ 180.50	2.18194	\$ 266.20
Rochester	200,000	63.00%	126,000	0.502365	\$ 63.30	1.627657	\$ 205.08	2.13002	\$ 268.38
Gardiner	200,000	67.00%	134,000	0.639515	\$ 85.70	1.460294	\$ 195.68	2.09981	\$ 281.37
Hurley	200,000	64.40%	128,800	0.963158	\$ 124.05	1.769157	\$ 227.87	2.73232	\$ 351.92
Woodstock	200,000	46.50%	93,000	3.362975	\$ 312.76	1.573896	\$ 146.37	4.93687	\$ 459.13
Shawangunk	200,000	12.50%	25,000	7.540046	\$ 188.50	12.246355	\$ 306.16	19.78640	\$ 494.66
Plattekill	200,000	61.00%	122,000	1.881241	\$ 229.51	2.242453	\$ 273.58	4.12369	\$ 503.09
Esopus	200,000	62.00%	124,000	1.625453	\$ 201.56	2.432252	\$ 301.60	4.05771	\$ 503.16
Olive	200,000	90.95%	181,900	1.569534	\$ 285.50	1.429555	\$ 260.04	2.99909	\$ 545.53
Denning	200,000	12.81%	25,620	5.096010	\$ 130.56	20.782659	\$ 532.45	25.87867	\$ 663.01
Rosendale	200,000	65.00%	130,000	3.168574	\$ 411.91	2.218023	\$ 288.34	5.38660	\$ 700.26
Lloyd	200,000	71.00%	142,000	3.480982	\$ 494.30	1.961883	\$ 278.59	5.44287	\$ 772.89
Wawarsing	200,000	71.00%	142,000	2.176486	\$ 309.06	3.371083	\$ 478.69	5.54757	\$ 787.75
Saugerties	200,000	100.00%	200,000	2.864984	\$ 573.00	1.365420	\$ 273.08	4.23040	\$ 846.08
Shandaken	200,000	16.62%	33,240	14.734446	\$ 489.77	11.044546	\$ 367.12	25.77899	\$ 856.89
Ulster	200,000	50.00%	100,000	6.605869	\$ 660.59	2.850108	\$ 285.01	9.45598	\$ 945.60
Marlborough	200,000	60.50%	121,000	6.082743	\$ 736.01	2.637231	\$ 319.10	8.71997	\$ 1,055.12
Hardenburgh	200,000	49.50%	99,000	3.242154	\$ 320.97	8.292833	\$ 820.99	11.53499	\$ 1,141.96
Kingston (town)	200,000	60.00%	120,000	5.359620	\$ 643.15	4.549211	\$ 545.91	9.90883	\$ 1,189.06
New Paltz	200,000	66.00%	132,000	8.532108	\$ 1,126.24	2.510113	\$ 331.33	11.04222	\$ 1,457.57
Average Tax Bill				\$406.84		\$346.22		\$753.06	

Tax bill comparison is based on an example property in each town with an equalized 2023 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

School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

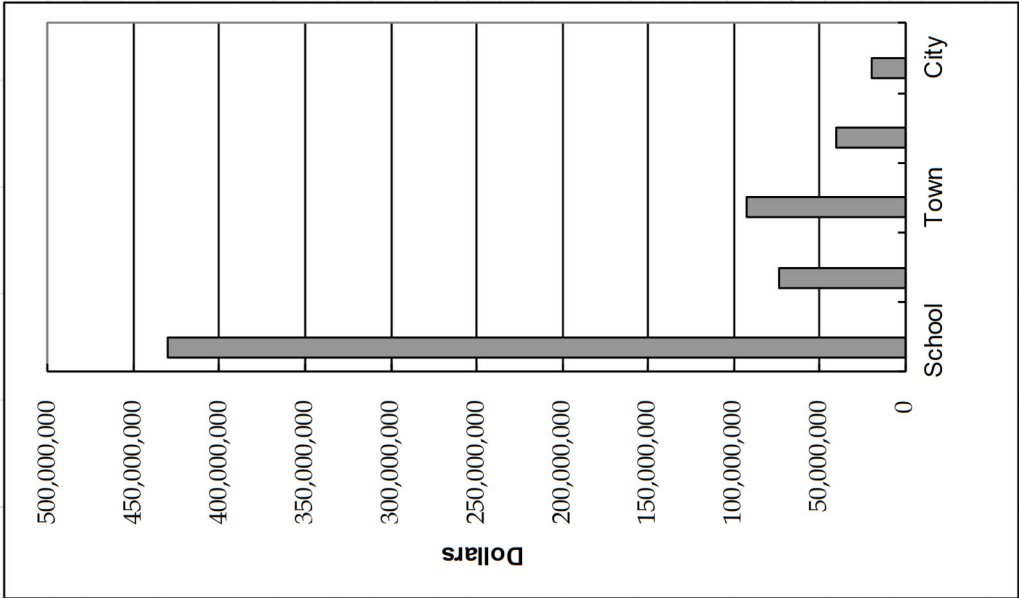
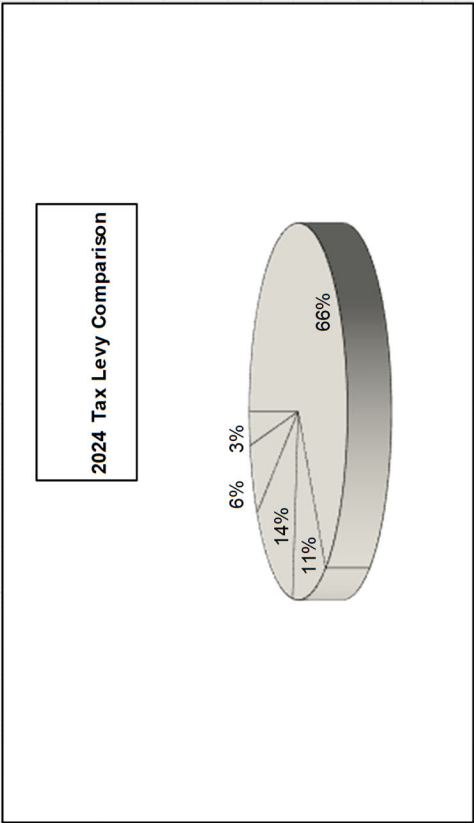
Town C is apportioned 14.16%.

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

County Tax Levy Ten Year Apportionment Comparison										
Towns/City	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Denning	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	1.1%
Esopus	4.5%	4.5%	4.5%	4.4%	4.3%	4.4%	4.3%	4.4%	4.4%	4.2%
Gardiner	4.4%	4.4%	4.4%	4.6%	4.5%	4.5%	4.5%	4.5%	4.6%	4.3%
Hardenburgh	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%
Hurley	4.7%	4.6%	4.5%	4.5%	4.4%	4.3%	4.2%	4.0%	4.2%	4.3%
Kingston (town)	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%
Kingston (city)	7.8%	7.8%	7.8%	7.9%	8.1%	8.4%	8.8%	9.3%	8.9%	8.8%
Lloyd	5.7%	5.7%	5.7%	5.7%	5.6%	5.5%	5.4%	5.3%	5.2%	5.1%
Marbletown	5.2%	5.2%	5.2%	5.2%	5.0%	4.8%	5.0%	5.1%	5.6%	5.6%
Marlborough	4.0%	4.1%	4.1%	4.1%	4.0%	4.0%	4.1%	4.0%	4.0%	4.2%
New Paltz	6.4%	6.3%	6.4%	6.4%	6.2%	6.3%	6.3%	6.2%	5.8%	5.7%
Olive	6.7%	6.7%	6.7%	6.7%	6.6%	6.3%	6.0%	5.9%	5.5%	5.3%
Plattekill	3.7%	3.7%	3.7%	3.6%	3.6%	3.6%	3.7%	3.7%	3.8%	3.6%
Rochester	4.3%	4.3%	4.3%	4.5%	4.6%	4.5%	4.5%	4.3%	5.0%	5.0%
Rosendale	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.8%	2.8%
Saugerties	9.4%	9.4%	9.4%	9.5%	9.6%	9.5%	9.4%	9.4%	9.2%	9.3%
Shandaken	3.5%	3.6%	3.6%	3.7%	3.6%	3.4%	3.5%	3.4%	3.5%	3.4%
Shawangunk	4.6%	4.6%	4.6%	4.7%	4.8%	5.0%	4.8%	4.8%	4.8%	5.0%
Ulster	7.0%	6.9%	7.0%	6.6%	6.7%	6.9%	6.9%	7.0%	6.6%	6.2%
Wawarsing	5.9%	5.9%	5.8%	5.7%	5.8%	5.9%	5.9%	5.8%	5.4%	5.3%
Woodstock	7.3%	7.4%	7.4%	7.5%	7.7%	7.7%	7.9%	8.0%	8.7%	9.9%
									Total	100%

County-Wide Comparison of Total Tax Levies

2023-2024	School	430,353,244	65.56%
2024	County	73,939,118	11.26%
2024	Town	92,553,960	14.10%
2024	Special District	40,503,066	6.17%
2024	City	19,114,475	2.91%
Total		656,463,863	100.00%



Combined Tax Rates and Effective Tax Rates

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

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

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

Combined Property Tax Rates														
Municipal & County (FY 2024) - School (FY 2023-2024)														
			Tax Rates per Thousand											
MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Unequalized					Equalized or Full Value Rate						
			County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	County	Town General	Town H'way	Tot. Town & County	Primary School	Combined Total
Denning	12.81%	12.81%	\$18.48	\$5.10	\$ 20.78	\$44.36	\$101.20	\$145.56	\$2.37	\$0.65	\$2.66	\$5.68	\$12.96	\$18.65
Esopus	62.00%	62.00%	\$3.86	\$1.63	\$2.43	\$7.92	\$22.82	\$30.73	\$2.39	\$1.01	\$1.51	\$4.91	\$14.15	\$19.06
Gardiner	67.00%	67.00%	\$3.56	\$0.64	\$1.46	\$5.65	\$23.39	\$29.05	\$2.38	\$0.43	\$0.98	\$3.79	\$15.67	\$19.46
Hardenburgh	49.50%	49.50%	\$4.78	\$3.24	\$8.29	\$16.31	\$24.76	\$41.07	\$2.36	\$1.60	\$4.10	\$8.07	\$12.25	\$20.33
Hurley	64.40%	64.40%	\$3.71	\$0.96	\$1.77	\$6.44	\$22.01	\$28.46	\$2.39	\$0.62	\$1.14	\$4.15	\$14.18	\$18.33
Kingston	60.00%	60.00%	\$3.98	\$5.36	\$4.55	\$13.89	\$23.23	\$37.12	\$2.39	\$3.22	\$2.73	\$8.33	\$13.94	\$22.27
Kingston (c)	61.00%	61.00%	\$3.90	\$8.98	\$0.00	\$12.89	\$22.89	\$35.77	\$2.38	\$5.48	\$0.00	\$7.86	\$13.96	\$21.82
Lloyd	71.00%	71.00%	\$3.37	\$3.48	\$1.96	\$8.81	\$25.24	\$34.05	\$2.39	\$2.47	\$1.39	\$6.26	\$17.92	\$24.18
Marbletown	61.00%	61.00%	\$3.90	\$0.70	\$1.48	\$6.08	\$19.05	\$25.13	\$2.38	\$0.43	\$0.90	\$3.71	\$11.62	\$15.33
Marlborough	60.50%	60.50%	\$3.97	\$6.08	\$2.64	\$12.69	\$27.79	\$40.49	\$2.40	\$3.68	\$1.60	\$7.68	\$16.82	\$24.49
New Paltz	66.00%	66.00%	\$3.61	\$8.53	\$2.51	\$14.65	\$23.75	\$38.40	\$2.38	\$5.63	\$1.66	\$9.67	\$15.67	\$25.34
Olive	90.95%	90.95%	\$2.61	\$1.57	\$1.43	\$5.61	\$8.53	\$14.14	\$2.38	\$1.43	\$1.30	\$5.10	\$7.76	\$12.86
Plattekill	61.00%	61.00%	\$3.95	\$1.88	\$2.24	\$8.07	\$28.77	\$36.84	\$2.41	\$1.15	\$1.37	\$4.92	\$17.55	\$22.47
Rochester	63.00%	63.00%	\$3.78	\$0.50	\$1.63	\$5.91	\$18.44	\$24.35	\$2.38	\$0.32	\$1.03	\$3.72	\$11.62	\$15.34
Rosendale	65.00%	65.00%	\$3.68	\$3.17	\$2.22	\$9.07	\$17.87	\$26.94	\$2.39	\$2.06	\$1.44	\$5.89	\$11.62	\$17.51
Saugerties	100.00%	100.00%	\$2.40	\$2.86	\$1.37	\$6.63	\$13.64	\$20.27	\$2.40	\$2.86	\$1.37	\$6.63	\$13.64	\$20.27
Shandaken	16.62%	16.62%	\$14.27	\$14.73	\$11.04	\$40.05	\$46.69	\$86.74	\$2.37	\$2.45	\$1.84	\$6.66	\$7.76	\$14.42
Shawangunk	12.50%	12.50%	\$19.27	\$7.54	\$12.25	\$39.06	\$140.41	\$179.47	\$2.41	\$0.94	\$1.53	\$4.88	\$17.55	\$22.43
Ulster	50.00%	50.00%	\$4.77	\$6.61	\$2.85	\$14.23	\$28.03	\$42.26	\$2.38	\$3.30	\$1.43	\$7.11	\$14.01	\$21.13
Wawarsing	71.00%	71.00%	\$3.35	\$2.18	\$3.37	\$8.90	\$23.84	\$32.74	\$2.38	\$1.55	\$2.39	\$6.32	\$16.93	\$23.24
Woodstock	46.50%	46.50%	\$5.10	\$3.36	\$1.57	\$10.03	\$16.69	\$26.72	\$2.37	\$1.56	\$0.73	\$4.66	\$7.76	\$12.42
COUNTY														
Average	57.70%	57.70%	\$5.73	\$4.24	\$4.18	\$14.15	\$32.34	\$46.49	\$2.39	\$2.04	\$1.58	\$6.00	\$13.59	\$19.59
Maximum	100.00%	100.00%	\$19.27	\$14.73	\$20.78	\$44.36	\$140.41	\$179.47	\$2.41	\$5.63	\$4.10	\$9.67	\$17.92	\$25.34
Minimum	12.50%	12.50%	\$2.40	\$0.50	\$0.00	\$5.61	\$8.53	\$14.14	\$2.36	\$0.32	\$0.00	\$3.71	\$7.76	\$12.42
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 2024) - School (FY 2023 - 2024)									
	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	12.70%	3.50%	14.28%	69.52%	0.24%	0.07%	0.27%	1.30%	1.86%
Esopus	12.56%	5.29%	7.91%	74.23%	0.24%	0.10%	0.15%	1.41%	1.91%
Gardiner	12.24%	2.20%	5.03%	80.53%	0.24%	0.04%	0.10%	1.57%	1.95%
Hardenburgh	11.63%	7.89%	20.19%	60.28%	0.24%	0.16%	0.41%	1.23%	2.03%
Hurley	13.04%	3.38%	6.22%	77.36%	0.24%	0.06%	0.11%	1.42%	1.83%
Kingston	10.73%	14.44%	12.26%	62.58%	0.24%	0.32%	0.27%	1.39%	2.23%
Kingston (c)	10.91%	25.11%	-	63.98%	0.24%	0.55%	0.00%	1.40%	2.18%
Lloyd	9.89%	10.22%	5.76%	74.12%	0.24%	0.25%	0.14%	1.79%	2.42%
Marbletown	15.51%	2.80%	5.89%	75.80%	0.24%	0.04%	0.09%	1.16%	1.53%
Marlborough	9.81%	15.02%	6.51%	68.65%	0.24%	0.37%	0.16%	1.68%	2.45%
New Paltz	9.39%	22.22%	6.54%	61.85%	0.24%	0.56%	0.17%	1.57%	2.53%
Olive	18.47%	11.10%	10.11%	60.33%	0.24%	0.14%	0.13%	0.78%	1.29%
Plattekill	10.71%	5.11%	6.09%	78.09%	0.24%	0.11%	0.14%	1.76%	2.25%
Rochester	15.52%	2.06%	6.68%	75.73%	0.24%	0.03%	0.10%	1.16%	1.53%
Rosendale	13.67%	11.76%	8.23%	66.34%	0.24%	0.21%	0.14%	1.16%	1.75%
Saugerties	11.83%	14.13%	6.73%	67.30%	0.24%	0.29%	0.14%	1.36%	2.03%
Shandaken	16.46%	16.99%	12.73%	53.82%	0.24%	0.24%	0.18%	0.78%	1.44%
Shawangunk	10.74%	4.20%	6.82%	78.24%	0.24%	0.09%	0.15%	1.76%	2.24%
Ulster	11.29%	15.63%	6.74%	66.33%	0.24%	0.33%	0.14%	1.40%	2.11%
Wawarsing	10.23%	6.65%	10.30%	72.82%	0.24%	0.15%	0.24%	1.69%	2.32%
Woodstock	19.07%	12.59%	5.89%	62.45%	0.24%	0.16%	0.07%	0.78%	1.24%
COUNTY									
Average	12.69%	10.11%	8.55%	69.07%	0.24%	0.20%	0.16%	1.36%	1.96%
Maximum	19.07%	25.11%	20.19%	80.53%	0.24%	0.56%	0.41%	1.79%	2.53%
Minimum	9.39%	2.06%	5.03%	53.82%	0.24%	0.03%	0.00%	0.78%	1.24%

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 \$50,000. Localities have the further option of granting an exemption of less than 50% to senior citizens whose income exceeds \$50,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$58,400 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 \$50,000. Localities have the further option of giving exemption of less than 50% to persons with qualifying disabilities whose incomes are more than \$50,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$58,400 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, 2024)

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

School Districts

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

<u>Cold War Veterans(RPTL 458-b)</u>				
<u>(as of January, 2024)</u>				
<u>SWIS</u>	<u>Town</u>	<u>10% Option</u>	<u>15% Option</u>	<u>Disability</u>
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus		45,000	\$150,000
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, 2024)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>Sliding Scale</u>	
	510800	Kingston, City*	\$20,000	\$28,399.99/5%	
	512000	Denning*	\$12,025	\$17,724.99/20%	
	512200	Esopus*	\$41,600	\$49,999.99/5%	
	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 *	\$50,000	\$58,399.99/5%	
	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 *	\$37,000	\$45,399.99/5%	
	514600	Rosendale*	\$37,000	\$45,399.99/5%	
	514889	Saugerties*	\$29,000	\$37,399.99/5%	
	514801	Village of Saugerties*	\$29,000	\$37,399.99/5%	
	515000	Shandaken*	\$37,000	\$45,399.99/5%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$41,600	\$49,999.99/5%	
	515600	Wawarsing*	\$23,500	\$30,999.99/10%	
	515800	Woodstock *	\$41,600	\$49,999.99/5%	
	510000	Ulster County *	\$29,000	\$37,399.99/5%	

School Districts

<u>District</u>	<u>Amount 50%</u>		<u>District</u>	<u>Amount 50%</u>	
Ellenville*	\$50,000	\$58,399.99/5%	Onteora *	\$35,000	\$43,399.99/5%
Fallsburgh*	\$17,500	\$23,199.99/20%	Pine Bush*	\$29,000	\$37,399.99/5%
Highland*	\$29,000	\$37,399.99/5%	Rondout Valley*	\$24,000	\$32,399.99/5%
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*	\$17,000	\$25,399.99/5%	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

<u>Disability Exemption (RPTL459c)</u>				
<u>Maximum Income Allowed</u>				
(As of January 2024)				
	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>5%</u>
	510800	Kingston, City	No exemption	
	512000	Denning	No exemption	
	512200	Esopus *	\$41,600	\$49,999.99
	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 *	\$50,000	\$58,399.99
	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 *	\$37,000	\$45,399.99
	514600	Rosendale *	\$37,000	\$45,399.99
	514889	Saugerties	\$29,000	\$37,399.99
	514801	Village of Saugerties *	\$29,000	\$37,399.99
	515000	Shandaken *	\$37,000	\$45,399.99
	515200	Shawangunk	No exemption	
	515400	Ulster *	\$41,600	\$49,999.99
	515600	Wawarsing	No exemption	
	515800	Woodstock *	\$41,600	\$49,999.99
	510000	Ulster County *	\$29,000	\$37,399.99
<u>School Districts</u>				
<u>District</u>	<u>Amount 50% -5%</u>		<u>District</u>	<u>Amount 50% -5%</u>
Ellenville	No exemption		Onteora *	\$35,000/\$43,399.99
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			
<u>NOTE: * Indicates Sliding Scale Option</u>				

Total Assessed Value of Exemptions and Total Revenue Forgone													
For 2024 County Taxes													
		Veterans		Paraplegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities			
	County Tax	Including Cold War Vets											
Town	Rate	Exemption	Revenue	Value	Foregone	Value	Revenue	Value	Revenue	Value	Revenue	Value	Foregone
Denning	18.483831	124,264	\$ 2,297	0	\$ -	91,896	\$ 1,699	0	\$ -	0	\$ -	0	\$ -
Esopus	3.861170	11,241,797	\$ 43,406	254,140	\$ 981	9,390,129	\$ 36,257	0	\$ -	950,555	\$ 3,670		
Gardiner	3.555103	7,984,169	\$ 28,385	0	\$ -	7,672,145	\$ 27,275	201,787	\$ 717	179,813	\$ 639		
Hardenburgh	4.777069	165,186	\$ 789	0	\$ -	76,900	\$ 367	0	\$ -	0	\$ -		
Hurley	3.710992	10,339,865	\$ 38,371	0	\$ -	8,828,140	\$ 32,761	0	\$ -	528,280	\$ 1,960		
Kingston, Town	3.981468	962,753	\$ 3,833	0	\$ -	756,163	\$ 3,011	0	\$ -	56,250	\$ 224		
Kingston, City	3.904004	14,442,690	\$ 56,384	0	\$ -	16,931,491	\$ 66,101	0	\$ -	1,045,443	\$ 4,081		
Lloyd	3.369550	14,865,891	\$ 50,091	0	\$ -	6,986,407	\$ 23,541	0	\$ -	249,450	\$ 841		
Marbletown	3.898273	7,635,790	\$ 29,766	341,000	\$ 1,329	11,723,984	\$ 45,703	208,000	\$ 811	272,950	\$ 1,064		
Marlborough	3.973649	14,236,789	\$ 56,572	0	\$ -	6,607,709	\$ 26,257	0	\$ -	616,410	\$ 2,449		
New Paltz	3.605731	9,414,222	\$ 33,945	367,000	\$ 1,323	9,729,360	\$ 35,081	0	\$ -	678,650	\$ 2,447		
Olive	2.611373	8,933,562	\$ 23,329	0	\$ -	22,728,857	\$ 59,354	0	\$ -	933,720	\$ 2,438		
Plattekill	3.947151	13,511,396	\$ 53,332	0	\$ -	7,860,711	\$ 31,027	76,800	\$ 303	925,500	\$ 3,653		
Rochester	3.778821	8,209,115	\$ 31,021	0	\$ -	11,518,485	\$ 43,526	29,800	\$ 113	698,940	\$ 2,641		
Rosendale	3.682546	7,649,344	\$ 28,169	0	\$ -	8,360,436	\$ 30,788	60,000	\$ 221	258,050	\$ 950		
Saugerties	2.398959	46,280,643	\$ 111,025	0	\$ -	40,894,664	\$ 98,105	0	\$ -	3,251,988	\$ 7,801		
Shandaken	14.273132	839,190	\$ 11,978	0	\$ -	1,417,619	\$ 20,234	0	\$ -	68,720	\$ 981		
Shawangunk	19.268626	3,843,686	\$ 74,063	0	\$ -	2,309,417	\$ 44,499	0	\$ -	145,100	\$ 2,796		
Ulster	4.769566	9,760,980	\$ 46,556	0	\$ -	8,475,800	\$ 40,426	0	\$ -	459,770	\$ 2,193		
Wawarsing	3.348722	8,279,778	\$ 27,727	0	\$ -	10,335,675	\$ 34,611	0	\$ -	675,545	\$ 2,262		
Woodstock	5.095202	5,084,348	\$ 25,906	0	\$ -	21,767,970	\$ 110,912	106,000	\$ 540	1,077,705	\$ 5,491		
Totals:		203,805,458	\$ 776,945	962,140	\$ 3,634	214,463,958	\$ 811,535	682,387	\$ 2,705	13,072,839	\$ 48,583		
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 2024 County Taxes													
		Agricultural including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest			
Town	County Tax Rate	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone		
Denning	18.483831	0 \$	-	0 \$	-	0 \$	-	1,401,262 \$	25,901	0 \$	-		
Esopus	3.861170	5,794,192 \$	22,372	72,857 \$	281	265,000 \$	1,023	3,073,936 \$	11,869	0 \$	-		
Gardiner	3.555103	16,020,740 \$	56,955	59,000 \$	210	385,410 \$	1,370	623,220 \$	2,216	148,680 \$	529		
Hardenburgh	4.777069	1,326,995 \$	6,339	0 \$	-	0 \$	-	1,660,683 \$	7,933	353,247 \$	1,687		
Hurley	3.710992	2,799,975 \$	10,391	22,000 \$	82	1,394,000 \$	5,173	354,870 \$	1,317	0 \$	-		
Kingston, Town	3.981468	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-		
Kingston, City	3.904004	158,741 \$	620	0 \$	-	0 \$	-	0 \$	-	0 \$	-		
Lloyd	3.369550	9,125,814 \$	30,750	797,500 \$	2,687	180,000 \$	607	222,680 \$	750	0 \$	-		
Marbletown	3.898273	10,943,641 \$	42,661	156,000 \$	608	305,000 \$	1,189	249,180 \$	971	0 \$	-		
Marlborough	3.973649	16,964,541 \$	67,411	1,757,600 \$	6,984	4,950,200 \$	19,670	660,720 \$	2,625	0 \$	-		
New Paltz	3.605731	8,718,164 \$	31,435	127,200 \$	459	0 \$	-	274,865 \$	991	0 \$	-		
Olive	2.611373	2,711,717 \$	7,081	0 \$	-	0 \$	-	1,986,312 \$	5,187	0 \$	-		
Plattekill	3.947151	8,101,476 \$	31,978	750,000 \$	2,960	381,149 \$	1,504	115,924 \$	458	0 \$	-		
Rochester	3.778821	12,507,467 \$	47,263	0 \$	-	360,000 \$	1,360	2,119,910 \$	8,011	0 \$	-		
Rosendale	3.682546	1,287,993 \$	4,743	0 \$	-	0 \$	-	628,633 \$	2,315	0 \$	-		
Saugerties	2.398959	13,491,168 \$	32,365	0 \$	-	10,000 \$	24	1,289,308 \$	3,093	0 \$	-		
Shandaken	14.273132	105,609 \$	1,507	0 \$	-	0 \$	-	1,927,356 \$	27,509	18,800 \$	268		
Shawangunk	19.268626	6,520,604 \$	125,643	0 \$	-	17,000 \$	328	624,235 \$	12,028	0 \$	-		
Ulster	4.769566	2,005,797 \$	9,567	0 \$	-	1,000 \$	5	116,140 \$	554	0 \$	-		
Wawarsing	3.348722	2,054,710 \$	6,881	0 \$	-	17,074 \$	57	1,643,850 \$	5,505	0 \$	-		
Woodstock	5.095202	1,106,851 \$	5,640	0 \$	-	95,000 \$	484	2,889,380 \$	14,722	1,356,705 \$	6,913		
Totals:		121,746,195 \$	541,603	3,742,157 \$	14,271	8,360,833 \$	32,795	21,862,464 \$	133,955	1,877,432 \$	9,397		
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 2024 County Taxes													
			Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned		
Town	County Tax Rate		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	
Denning	18.483831		0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	
Esopus	3.861170		0 \$	-	1,059,068 \$	4,089	3,000 \$	12	0 \$	-	1,173,100 \$	4,530	
Gardiner	3.555103		4,922,088 \$	17,499	0 \$	-	0 \$	-	0 \$	-	629,300 \$	2,237	
Hardenburgh	4.777069		0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	
Hurley	3.710992		0 \$	-	18,065 \$	67	1,500 \$	6	1,800 \$	7	410,000 \$	1,522	
Kingston, Town	3.981468		35,000 \$	139	1,438,500 \$	5,727	0 \$	-	166,500 \$	663	0 \$	-	
Kingston, City	3.904004		1,150,737 \$	4,492	2,643,200 \$	10,319	4,500 \$	18	0 \$	-	15,521,100 \$	60,594	
Lloyd	3.369550		1,282,000 \$	4,320	41,600 \$	140	4,500 \$	15	160,800 \$	542	17,445,656 \$	58,784	
Marbletown	3.898273		0 \$	-	2,688,400 \$	10,480	3,000 \$	12	0 \$	-	412,500 \$	1,608	
Marlborough	3.973649		3,862,763 \$	15,349	2,431,000 \$	9,660	1,500 \$	6	227,100 \$	902	0 \$	-	
New Paltz	3.605731		919,005 \$	3,314	1,697,086 \$	6,119	4,500 \$	16	342,400 \$	1,235	407,552,200 \$	1,469,524	
Olive	2.611373		0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-	
Plattekill	3.947151		200,450 \$	791	0 \$	-	3,000 \$	12	225,000 \$	888	96,800 \$	382	
Rochester	3.778821		90,000 \$	340	0 \$	-	1,500 \$	6	0 \$	-	0 \$	-	
Rosendale	3.682546		241,569 \$	890	536,000 \$	1,974	1,500 \$	6	0 \$	-	242,000 \$	891	
Saugerties	2.398959		503,250 \$	1,207	9,400,000 \$	22,550	6,000 \$	14	490,500 \$	1,177	9,559,500 \$	22,933	
Shandaken	14.273132		0 \$	-	0 \$	-	0 \$	-	52,800 \$	754	742,500 \$	10,598	
Shawangunk	19.268626		126,220 \$	2,432	0 \$	-	1,500 \$	29	0 \$	-	1,931,272 \$	37,213	
Ulster	4.769566		5,443,508 \$	25,963	2,788,823 \$	13,301	4,500 \$	21	9,354,678 \$	44,618	900,400 \$	4,295	
Wawarsing	3.348722		1,085,084 \$	3,634	3,973,812 \$	13,307	1,500 \$	5	454,100 \$	1,521	14,725,500 \$	49,312	
Woodstock	5.095202		326,250 \$	1,662	65,000 \$	331	0 \$	-	0 \$	-	2,064,800 \$	10,521	
Totals:			20,187,924 \$	82,032	28,780,554 \$	98,066	42,000 \$	177	11,475,678 \$	52,305	473,406,628 \$	1,734,942	
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 2024 County Taxes										
			Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions			
			Value	Revenue Forgone	Value	Revenue Forgone	Value	Revenue Forgone	Value	Revenue Forgone
Town	County Tax Rate									
Denning	18.483831		3,865,235	\$ 71,444	0	\$ -	5,482,657	\$ 101,341		
Esopus	3.861170		215,626,721	\$ 832,571	23,550,172	\$ 90,931	272,454,667	\$ 1,051,994		
Gardiner	3.555103		18,120,800	\$ 64,421	0	\$ -	56,947,152	\$ 202,453		
Hardenburgh	4.777069		5,597,800	\$ 26,741	0	\$ -	9,180,811	\$ 43,857		
Hurley	3.710992		14,859,779	\$ 55,145	90,000	\$ 334	39,648,274	\$ 147,134		
Kingston, Town	3.981468		2,928,000	\$ 11,658	0	\$ -	6,343,166	\$ 25,255		
Kingston, City	3.904004		463,421,045	\$ 1,809,198	53,441,100	\$ 208,634	568,760,047	\$ 2,220,441		
Lloyd	3.369550		55,760,800	\$ 187,889	0	\$ -	107,123,098	\$ 360,957		
Marbletown	3.898273		56,488,484	\$ 220,208	353,000	\$ 1,376	91,780,929	\$ 357,787		
Marlborough	3.973649		50,820,100	\$ 201,941	0	\$ -	103,136,432	\$ 409,828		
New Paltz	3.605731		148,316,905	\$ 534,791	158,858	\$ 573	588,300,415	\$ 2,121,253		
Olive	2.611373		23,932,124	\$ 62,496	0	\$ -	61,226,292	\$ 159,885		
Plattekill	3.947151		18,047,800	\$ 71,237	0	\$ -	50,296,006	\$ 198,526		
Rochester	3.778821		52,553,300	\$ 198,590	60,000	\$ 227	88,148,517	\$ 333,097		
Rosendale	3.682546		29,422,420	\$ 108,349	21,000	\$ 77	48,708,945	\$ 179,373		
Saugerties	2.398959		115,854,020	\$ 277,929	25,350	\$ 61	241,056,391	\$ 578,284		
Shandaken	14.273132		6,803,767	\$ 97,111	0	\$ -	11,976,361	\$ 170,940		
Shawangunk	19.268626		44,338,670	\$ 854,345	0	\$ -	59,857,704	\$ 1,153,376		
Ulster	4.769566		163,680,690	\$ 780,686	20,399,000	\$ 97,294	223,391,086	\$ 1,065,479		
Wawarsing	3.348722		139,535,956	\$ 467,267	0	\$ -	182,782,584	\$ 612,088		
Woodstock	5.095202		62,169,300	\$ 316,765	1,340,115	\$ 6,828	99,449,424	\$ 506,715		
Totals:			1,692,143,716	\$ 7,250,782	99,438,595	\$ 406,336	2,916,050,958	\$ 12,000,063		
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	Physical	Agricultural	Labor			
	Revenue	Revenue	Revenue	Living Quarters	Disability	Revenue	Camps	Farm Building	Forest land	Fisher Forest
	Foregone	Foregone	Foregone	Revenue	Revenue	Foregone	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
2013	1,279,204	4,110	1,256,798	2,746	81,192	546,345	15,508	57,682	146,417	9,446
2014	1,233,281	4,085	1,097,910	2,747	75,880	543,995	15,445	55,979	152,204	9,466
2015	1,166,772	4,017	1,077,850	3,446	71,575	549,847	15,736	54,141	158,825	9,355
2016	1,151,036	3,999	1,082,757	3,903	68,099	554,276	15,621	48,820	166,443	9,278
2017	1,172,209	3,953	1,024,610	3,864	63,127	552,515	15,252	27,496	166,033	9,186
2018	1,139,692	3,862	985,517	3,108	58,973	555,539	16,032	22,320	160,953	9,221
2019	1,103,790	3,825	956,342	2,716	60,363	557,830	15,841	26,379	158,798	9,079
2020	1,071,159	3,839	886,304	2,460	61,371	550,601	15,254	23,172	153,947	8,950
2021	1,004,009	3,856	863,289	2,765	64,199	553,130	14,870	29,857	142,932	8,786
2022	868,331	3,723	792,648	2,526	59,819	555,370	14,401	27,062	139,712	8,813
2023	776,945	3,634	811,535	2,705	48,583	541,603	14,271	32,795	133,955	9,397
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	Clergy	County	State	Wholly Exempt		Total
	Investment	Wind		Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	247,675	13,737,896
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	252,485	13,599,513
2015	70,806	9,646	369	5,449	2,022,042	7,712,357	241,993	13,174,226
2016	68,185	13,060	339	3,168	2,037,101	7,624,241	279,701	13,130,027
2017	95,161	14,938	315	5,907	2,017,196	7,643,114	313,181	13,128,057
2018	96,010	17,203	305	13,666	1,964,577	7,721,058	320,333	13,088,369
2019	104,992	26,432	260	13,146	1,976,189	7,920,367	332,514	13,268,863
2020	101,323	55,074	227	87,014	1,967,434	8,028,159	372,598	13,388,886
2021	83,632	93,610	199	91,366	1,931,072	7,979,233	396,511	13,263,316
2022	65,993	91,103	210	11,132	1,771,055	7,565,060	394,227	12,371,185
2023	82,032	98,066	177	52,305	1,734,942	7,250,782	406,336	12,000,063
Revenue forgone represents the dollar amount of taxes exempted.								
These amounts are distributed to non-exempt properties through the tax rate process.								