

ULSTER COUNTY

2024 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 2024 Assessment Roll
and includes,
2024-25 School Tax Rates and
2025 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.

2024 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, MBA, CPP
Commissioner of Finance



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

February 4, 2025

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 2024 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

2024 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 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 Kluberanz, Senior Tax Map Specialist

Anne Elmes, Real Property Tax Service 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 2024, the services provided pursuant to this statute included:

- Processing a total of 5,026 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 233 tax map revisions were processed in 2024 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 164 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 because 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.

- 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 2024 included:

- Real Property Tax Mapper scanned approximately 300 Kingston Ward maps into the Real Property server. The paper survey maps contain historical information for parcels in the City of Kingston and are available in Real Property.
- Provided state mandated Assessor Orientation Training to two newly appointed assessors in Ulster County.
- Continued scanning of mylars and unfiled maps of assorted Great Lots in possession of Ulster County Real Property.
- Collaboration with Information Services to learn the new ARC PRO mapping software. This included three months of training for Tax Mappers to work within the new Parcel Fabric environment.
- 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
<u>Water -</u>	<u>36.5 square miles or</u>	<u>23,360 acres</u>
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: 87,769
- Total tax map sheets: 828
- Total 2024 tax map revisions processed: 233
- Total 2024 survey & subdivision map certifications: 232
- Total number of 2024 parcel transfers on RPS 5217's processed to SDG Image Mate Online (total does not reflect tax sale transfers): 5,401
- Total 2024 RPS 5217 Forms processed and scanned: 5,026
- Total 2024 applications for correction of errors & refunds: 164

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	2019	2020	2021	2022	2023	2024
510800	Kingston, City	623	579	732	660	555	505
512000	Denning	37	32	48	46	43	31
512200	Esopus	261	246	297	268	211	239
512400	Gardiner	186	168	218	182	155	146
512600	Hardenburgh	24	32	23	18	20	16
512800	Hurley	206	225	248	246	207	192
513000	Kingston, Town	30	31	57	53	34	34
513200	Lloyd	326	281	348	344	249	246
513400	Marbletown	214	196	280	228	196	227
513600	Marlborough	290	273	347	293	206	235
513800	New Paltz	263	282	347	326	242	255
514000	Olive	191	172	201	202	171	177
514200	Plattekill	236	196	233	261	223	199
514400	Rochester	318	315	390	318	264	297
514600	Rosendale	165	159	206	190	166	146
514800	Saugerties	649	588	784	668	525	576
515000	Shandaken	172	181	226	183	154	185
515200	Shawangunk	364	328	391	329	291	263
515400	Ulster	333	291	378	339	275	327
515600	Wawarsing	401	387	577	466	436	393
515800	Woodstock	313	334	347	307	255	337
510000	County Total	5,602	5,296	6,678	5,927	4,878	5,026

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	Mara Rothman, 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, Walkill, NY 12589	(845) 895-2143
Ulster	Dan Baker, 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 2014 through 2025

SWIS	City / Town	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
510800	City of Kingston	PRO	PRO	PRO	PRO	PRO	PRO		PRO				
512000	Denning												
512200	Esopus												
512400	Gardiner				CR-R	CR-PRO	CR-PRO						
512600	Hardenburgh												
512800	Hurley											PRO	
513000	Town of Kingston												
513200	Lloyd	PRO	PRO	PRO	PRO	PRO	PRO						
513400	Marbletown		PRO	PRO	PRO	CR-R	CR-PRO	CR-PRO					
513600	Marlborough		PRO			PRO							
513800	New Paltz	PRO											
514000	Olive								PRO	PRO		PRO	PRO
514200	Plattekill	CR-PRO											
514400	Rochester						R	CR-PRO	CRPRO				
514600	Rosendale	PRO	PRO	PRO		CY-R	CR-PRO	CR-PRO					
514800	Saugerties	PRO	PRO	PRO	PRO	PRO	PRO		PRO	PRO	PRO	PRO	PRO
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing	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	FY2023 Actual (As of 9/30/24)	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual (As of 9/30/24)	FY2025 Departmental Budget	FY2025 Executive Budget
Expenditures							
General Government							
Real Property							
Regular Pay Regular Pay	AA.1355.1116-1300.1300	\$317,009	\$347,366	\$320,247	\$143,660	\$348,249	\$292,196
Part Time Pay Part Time Pay	AA.1355.1116-1400.1400	\$0	\$3,570	\$0	\$0	\$0	\$0
Contractual Pays Longevity Pay	AA.1355.1116-1420.1440	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500	\$5,500
Supplies Office	AA.1355.1116-4000.4025	\$559	\$1,500	\$1,500	\$0	\$800	\$800
Conference Expenses Con Exp	AA.1355.1116-4580.4580	\$444	\$1,700	\$1,700	\$629	\$1,500	\$1,500
Travel Trvl	AA.1355.1116-4590.4590	\$318	\$300	\$300	\$0	\$300	\$300
Misc Contractual Expense Memberships	AA.1355.1116-4600.4625	\$0	\$480	\$480	\$435	\$450	\$450
Misc Contractual Expense Printing Service	AA.1355.1116-4600.4650	\$0		\$0	\$0	\$400	\$400
Retirement Ret	AA.1355.1116-8000.8000	\$41,746	\$50,276	\$50,276	\$0	\$0	\$49,672
Social Security/FICA SS/FICA	AA.1355.1116-8010.8010	\$23,733	\$27,267	\$26,993	\$10,580	\$0	\$22,774
Health Insurance Dental	AA.1355.1116-8020.8020	\$4,528	\$4,720	\$4,720	\$2,418	\$0	\$4,267
Health Insurance Hospital & Medical	AA.1355.1116-8020.8035	\$75,137	\$90,541	\$90,541	\$44,356	\$0	\$63,137
Health Insurance Optical	AA.1355.1116-8020.8055	\$1,024	\$654	\$654	\$520	\$0	\$518
Total Real Property:		\$469,999	\$533,874	\$502,911	\$208,098	\$357,199	\$441,514
Total General Government:		\$469,999	\$533,874	\$502,911	\$208,098	\$357,199	\$441,514
Total Expenditures:		\$469,999	\$533,874	\$502,911	\$208,098	\$357,199	\$441,514

Largest Taxpayers

For the 2024 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	1,728,840,532
2. Central Hudson Gas & Electric	736,559,622
3. New York State	623,899,934
4. UH US Hudson Valley 2019 (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	82,378,206
5. Smiley Brothers Inc (Hotel Resort Complex)	55,005,692
6. Verizon New York Inc.	45,015,585
7. CSX Transportation Inc (Railroad)	44,370,123
8. I Park 87 LLC	39,221,626
9. Kingston Mall	30,826,628
10. Orchard Hills North & South (Apartments)	22,642,104

2024 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	51.88	57.00
Town	Denning	11.33	13.50
Town	Esopus	59.00	59.00
Town	Gardiner	62.00	62.00
Town	Hardenburgh	45.91	51.59
Town	Hurley	100.00	100.00
Town	Kingston	56.00	56.00
Town	Lloyd	61.94	69.00
Town	Marbletown	56.00	56.00
Town	Marlborough	58.35	58.35
Town/Village	New Paltz	63.00	63.00
Town	Olive	78.49	85.23
Town	Plattekill	58.00	58.00
Town	Rochester	58.00	58.00
Town	Rosendale	63.00	63.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	12.11	17.00
Town	Shawangunk	12.30	12.30
Town	Ulster	39.42	47.00
Town	Wawarsing	53.70	70.00
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 2024 Assessment Roll, the 2024-25 School Tax Bill and the 2025 County and Town Tax Bills

New York State Owned Land in Ulster County				
2024 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			187,990	25.3%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,188	0	0.00
512000	Denning	1,126	301	42,298.25
512200	Esopus	4,227	11	698.01
512400	Gardiner	2,938	34	2,888.58
512600	Hardenburgh	771	190	27,750.06
512800	Hurley	3,473	25	932.55
513000	Kingston, Town	661	61	1,849.30
513200	Lloyd	4,609	0	0.00
513400	Marbletown	3,806	4	17.25
513600	Marlborough	3,800	1	38.00
513800	New Paltz	4,096	0	0.00
514000	Olive	3,134	42	8,737.91
514200	Plattekill	3,922	27	303.05
514400	Rochester	4,778	62	14,784.41
514600	Rosendale	2,722	5	5.30
514800	Saugerties	9,429	13	1,505.39
515000	Shandaken	3,353	223	55,723.78
515200	Shawangunk	4,602	31	2,947.58
515400	Ulster	5,250	5	61.50
515600	Wawarsing	6,202	45	19,554.29
515800	Woodstock	4,669	83	7,894.47
510000	County Total	85,756	1,163	187,989.68

**New York City Owned Land in Ulster County
2024 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			37,826	5.1%
SWIS	Town/City	Total Taxable Parcels	NY City Owned Parcels	NY City Owned Acreage
510800	Kingston, City	8,188	3	7.62
512000	Denning	1,126	65	2,701.03
512200	Esopus	4,227	0	0.00
512400	Gardiner	2,938	1	137.60
512600	Hardenburgh	771	15	915.34
512800	Hurley	3,473	26	6,579.30
513000	Kingston, Town	661	1	5.90
513200	Lloyd	4,609	0	0.00
513400	Marbletown	3,806	11	788.86
513600	Marlborough	3,800	0	0.00
513800	New Paltz	4,096	2	112.00
514000	Olive	3,134	137	11,403.57
514200	Plattekill	3,922	2	7.82
514400	Rochester	4,778	2	16.60
514600	Rosendale	2,722	0	0.00
514800	Saugerties	9,429	0	0.00
515000	Shandaken	3,353	90	3,100.33
515200	Shawangunk	4,602	2	201.80
515400	Ulster	5,250	0	0.00
515600	Wawarsing	6,202	86	6,611.63
515800	Woodstock	4,669	103	5,236.44
County Total		85,756	546	37,825.84

Tax Rates

For the 2024 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 2024 Municipal Assessment Rolls
- The 2024-25 School District Tax Levies (9/01/24 tax bills)
- The 2025 County, Town, and Special District Tax Levies (1/01/25 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			
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
2025	9.87	3.92		Homestead *	13.79
	15.12	3.92		Non-homestead	19.03

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

Village Tax Rates

	2018	2019	2020	2021	2022	2023	2024
ELLENVILLE	21.959	21.39	21.35	21.76	20.94	21.00	21.71
NEW PALTZ	4.91	4.912	4.91	4.91	4.91	4.91	4.91
SAUGERTIES	6.04	5.997	5.92	5.95	5.53	4.79	5.00

2025 Ulster County Tax Rates (Based on 2024 Assessment Roll)

Municipalities	Column 1	(Column 1a)	+ Column 2	+ Column 3	= Column 4	Divide by	Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable Assessed Value	Equalized Taxable Value	Value of Clergy Exemption	Value of Veterans Exemptions	Apportionment Value	State Equalization Rate	= Equalized Apportionment Value	Percent Share of County Tax	Apportioned Share of County Tax	Other Adjustments	Net County Charges	Col 10 / Col 1 x 1,000 = Tax Rate
Net County Tax Levy for Apportionment: 73,974,400.81												
Denning	42,511,254	314,898,178		132,561	42,643,815	13.50%	315,880,111	0.94566455%	699,549.68		699,549.68	16.455635
Esopus	816,983,863	1,384,718,412	6,000	12,005,111	828,994,974	59.00%	1,405,076,227	4.20644012%	3,111,688.87		3,111,688.87	3.808752
Gardiner	917,597,531	1,479,996,018		7,520,991	925,118,522	62.00%	1,492,126,648	4.46704690%	3,304,471.18		3,304,471.18	3.601221
Hardenburgh	103,573,341	200,762,437		167,892	103,741,233	51.59%	201,087,872	0.60200584%	445,330.21		445,330.21	4.299661
Hurley	1,525,911,457	1,525,911,457	1,500	16,545,300	1,542,458,257	100.00%	1,542,458,257	4.61772691%	3,415,935.81		3,415,935.81	2.238620
Kingston (Town)	81,094,310	144,811,268		1,026,189	82,120,499	56.00%	146,643,748	0.43901401%	324,757.98		324,757.98	4.004695
Kingston (City)	1,669,966,284	2,929,765,411	3,000	13,624,964	1,683,594,248	57.00%	2,953,674,119	8.84254753%	6,541,221.55	3.83	6,541,225.38	3.916981
Lloyd	1,125,238,822	1,630,780,901	6,000	14,608,431	1,139,853,253	69.00%	1,651,961,236	4.94555092%	3,658,441.66		3,658,441.66	3.251258
Marbletown	1,087,214,386	1,941,454,261	1,500	7,162,410	1,094,378,296	56.00%	1,954,246,957	5.85051732%	4,327,885.13		4,327,885.13	3.980710
Marlborough	798,198,810	1,367,949,974	1,500	13,879,114	812,079,424	58.35%	1,391,738,516	4.16651041%	3,082,151.11		3,082,151.11	3.861383
New Paltz	1,185,018,654	1,880,981,990	4,500	9,049,369	1,194,072,523	63.00%	1,895,353,211	5.67420446%	4,197,458.75		4,197,458.75	3.542104
Olive	1,512,885,454	1,775,062,131		8,463,212	1,521,348,666	85.23%	1,784,991,982	5.34381107%	3,953,052.22		3,953,052.22	2.612922
Plattekill	686,242,531	1,183,176,778	4,500	13,317,196	699,564,227	58.00%	1,206,145,219	3.61089138%	2,671,135.26		2,671,135.26	3.892407
Rochester	1,012,541,011	1,745,760,364	3,000	7,427,703	1,019,971,714	58.00%	1,758,571,921	5.26471614%	3,894,542.22		3,894,542.22	3.846306
Rosendale	555,073,634	881,069,260	1,500	7,668,472	562,743,606	63.00%	893,243,819	2.67414434%	1,978,182.25		1,978,182.25	3.563820
Saugerties	3,274,788,095	3,274,788,095	6,000	47,723,697	3,322,517,792	100.00%	3,322,517,792	9.94677148%	7,358,064.60		7,358,064.60	2.246883
Shandaken	175,717,140	1,033,630,235		862,125	176,579,265	17.00%	1,038,701,559	3.10960774%	2,300,313.69		2,300,313.69	13.091003
Shawangunk	191,109,146	1,553,732,894	1,500	3,994,251	195,104,897	12.30%	1,586,218,675	4.74873445%	3,512,847.86		3,512,847.86	18.381370
Ulster	962,540,341	2,047,958,172	4,500	9,115,888	971,660,729	47.00%	2,067,363,253	6.18915869%	4,578,393.06		4,578,393.06	4.756573
Wawarsing	1,184,406,302	1,692,009,003	1,500	8,004,950	1,192,412,752	70.00%	1,703,446,789	5.09968554%	3,772,461.82		3,772,461.82	3.185108
Woodstock	1,432,741,560	3,081,164,645		4,819,471	1,437,561,031	46.50%	3,091,529,099	9.25525021%	6,846,515.89		6,846,515.89	4.778612
Totals	20,341,353,926	33,070,381,884	46,500	207,119,297	20,548,519,723		33,402,977,010	100.000000%	73,974,400.80	3.83	73,974,404.63	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
							County Budget Amount to be Raised by Taxes		74,028,225.00			
							County Relievs		(53,824.19)			
							Net County Tax Levy for Apportionment		73,974,400.81			

Source: Ulster County Real Property Tax Service Agency

2025 Town Tax Rates (Based on 2024 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town Taxable Assessed Value (unequalized)	Town General Charge	Add Erroneous Taxes	Add Public Library	Deduct Town Share of Relevies	Total Town General Charges (sum of columns 2, 3 & 4, minus 5)	Town General Rate (column 6 divided by column 1 X 1,000)	Total Town Highway Charges	Town Highway Rate (column 8 divided by column 1 X 1,000)
Municipalities									
Denning	42,647,139	232,390.00	0.10		-	232,390.10	5.449137	\$ 911,182.00	21.365607
Esopus	812,465,763	1,302,857.00	7,502.99		2,030.65	1,308,329.34	1.610319	\$ 2,003,504.00	2.465955
Gardiner	917,483,293	460,085.00	(0.60)	323,765.00	35.49	783,813.91	0.854309	\$ 1,331,978.00	1.451774
Hardenburgh	103,760,358	326,404.00	0.27		-	326,404.27	3.145751	\$ 841,248.00	8.107605
Hurley	1,547,055,502	848,141.00	(0.24)		801.02	847,339.74	0.547711	\$ 1,550,538.00	1.002251
Kingston (Town)	81,971,102	625,814.00	14,791.05		407.50	640,197.55	7.810040	\$ 358,477.00	4.373212
Kingston (City)	1,682,733,045								
Lloyd	1,125,563,854	3,892,921.00	2,488.26		330.75	3,895,078.51	3.460558	\$ 2,259,048.00	2.007037
Marbletown	1,085,232,515	786,871.00	2.32		2,084.65	784,788.67	0.723153	\$ 1,568,000.00	1.444852
Marlborough	805,887,010	5,054,981.00	541.15		2,942.85	5,052,579.30	6.269588	\$ 2,065,423.00	2.562919
New Paltz									
Town rate within village	1,190,149,085	9,925,493.00	5,428.68	769,000.00	7,830.21	10,692,091.47	8.983825	\$ 415,706.00	0.349289
+ additional town rate	868,960,753						0.000000	\$ 2,019,125.00	2.323609
Town rate outside village							8.983825		2.672898
Olive									
Town rate within village	1,519,691,633	2,303,737.00	1,136.30	193,142.00	-	2,498,015.30	1.643765	\$ 2,216,138.00	1.458281
+ additional town rate	691,931,432	1,356,699.00	958.29		2,096.49	1,355,560.80	1.959097	\$ 1,594,994.00	2.305133
Town rate outside village	1,012,142,757	819,879.00	393.22		2,167.09	818,105.13	0.808290	\$ 1,472,737.00	1.455068
Rosendale									
Town rate within village	554,935,264	1,996,914.00	532.18		2,194.79	1,995,251.39	3.595467	\$ 1,075,221.00	1.937561
Saugerties									
Town rate within village	3,291,670,397	8,960,248.00	10,238.43		-	8,970,486.43	2.725208		0.000000
+ additional town rate	2,758,818,413	312,559.00				312,559.00	0.113295	\$ 3,569,568.00	1.293876
Town rate outside village							2.838503		1.293876
Shandaken									
Town rate within village	175,574,515	2,645,071.35	(1.35)		1,496.94	2,643,573.06	15.056701	\$ 1,975,590.00	11.252146
+ additional town rate	195,100,728	1,642,163.00	5.24		2,673.70	1,639,494.54	8.403324	\$ 2,637,103.00	13.516623
Town rate outside village	964,218,598	7,431,498.00	1,510.20		20,550.41	7,412,457.79	7.687528	\$ 2,773,775.00	2.876708
Wawarsing									
Town rate within village	1,195,767,633	2,665,436.00	909.52		5,332.90	2,661,012.62	2.225359		0.000000
+ additional town rate	1,044,512,066						0.000000	\$ 3,478,858.00	3.330606
Town rate outside village							2.225359		3.330606
Woodstock									
Town rate within village	1,427,876,626	5,001,404.00	23,452.82		2,255.61	5,022,601.21	3.517532	\$ 2,215,119.00	1.551338
+ additional town rate	20,423,858,249	58,591,565.35	69,888.83	1,285,907.00	55,231.05	59,892,130.13		\$ 38,333,332.00	
Totals									

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

2025 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									
Clayville Fire	FD011 (EQ DIST)	189,185.63	Denning (Ulster Co.) Neversink (Sullivan Co.)	29,501,256.00 508,749.00	13.50% 2.40%	218,527,822 21,197,875 =====	91.157446% 8.842554% =====	172,456.79 16,728.84 =====	5.845744 32.882310
Fire Protection Dist	FD013	9,283.00		14,639,702.00					0.634098
22 ESOPUS									
Rifton Fire	FD021	443,500.00		139,523,839.00					3.178668
Esopus Fire	FD022	429,500.00		223,178,038.00					1.924473
St Remy Fire	FD023	322,200.00		140,127,892.00					2.299328
Port Ewen Fire	FD024	853,831.25		330,653,612.00					2.582253
South Rondout Fire	FD028	42,000.00		25,604,502.00					1.640337
Port Ewen Hydrant	HY022	50,000.00		321,321,278.00					0.155607
Town Library	LB022	450,823.30		859,106,325.00					0.524758
May Park New Salem Light	LT021	5,000.00		30,681,990.00					0.162962
Rifton Light	LT022	7,000.00		53,151,200.00					0.131700
Port Ewen Light	LT025	15,000.00		274,072,284.00					0.054730
South Rondout Light	LT029	5,000.00		28,123,190.00					0.177789
Port Ewen Sewer	SW021	296,555.00		288,669,214.00					1.027318
Port Ewen Water	WD023	373,080.00		323,142,124.00					1.154538
24 GARDINER									
Gardiner Fire	FD031	561,849.00		824,503,743.00					0.681439
Shawangunk Valley Fire #1	FD174 (EQ DIST)	423,606.00	Gardiner Shawangunk	127,409,951.00 34,477,271.00	62.00% 12.30%	205,499,921 280,303,016 =====	42.301087% 57.698913% =====	179,189.94 244,416.06 =====	1.406405 7.089194
Gardiner Light	LT031	5,000.00		46,487,830.00					0.107555
Gardiner Sewer Cap-Costs	SW031 (UNITS)	0.00		211.50					0.000000
Gardiner Sewer Oper-Maint	SW032 (UNITS)	196,432.00		254.50					771.834971

2025 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)	382,680.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Roxbury (Delaware Co.)	29,792,597.00 468,762,144.00 13,387,716.00	51.59% 62.75% 100.00%	57,748,783 747,031,305 13,387,716 =====	7.058305% 91.305390% 1.636304% =====	27,010.72 349,407.47 6,261.81 =====	0.906625 0.745383 0.467728 =====
						818,167,804	100.000000%	382,680.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	99,516.00	Hardenburgh (Ulster Co.) Rockland (Sullivan Co.) Colchester (Delaware Co.)	53,529,717.00 32,759,294.00 46,800.00	51.59% 35.75% 2.16%	103,759,870 91,634,389 2,166,667 =====	52.520441% 46.382851% 1.096708% =====	52,266.24 46,158.36 1,091.40 =====	0.976397 1.409016 23.320513 =====
						197,560,926	100.000000%	99,516.00	
Arena Fire Dist	FD043 (EQ DIST)	47,360.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Andes (Delaware Co.)	10,279,870.00 37,697,804.00 46,157,261.00	51.59% 62.75% 75.00%	19,926,090 60,076,182 61,543,015 =====	14.077537% 42.443082% 43.479381% =====	6,667.12 20,101.04 20,591.83 =====	0.648561 0.533215 0.446123 =====
						141,545,287	100.000000%	47,360.00	
Fire Protection Dist #1	FD044	1,000.00		13,787,437.00					0.072530
Hardenburgh Insurance Prem.	FD043	1,649.56		10,279,870.00					0.160465
Hardenburgh Insurance Prem.	FD041	4,780.74		29,792,597.00					0.160467
Hardenburgh Ambulance	AD300	3,100.00		40,118,037.00					0.077272
28 HURLEY									
Hurley Fire	FD051	488,795.75		506,776,282.00					0.964520
West Hurley Fire	FD052	763,723.00		1,061,769,871.00					0.719292
West Hurley Library	LB052	250,844.00		1,062,298,871.00					0.236133
West Hurley Lib Bond	LB050	0.00		1,060,479,058.00					0.000000
Hurley Library	LB053	253,565.00		506,776,282.00					0.500349
Rolling Meadows Light	LT051	12,000.00		63,920,203.00					0.187734
Hurley Ambulance District	AD305	225,000.00		1,569,959,935.00					0.143316
30 KINGSTON									
Sawkill Fire	FD061	237,850.00		84,303,030.00					2.821370

2025 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, Move 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	632,000.00		1,157,867,941.00					0.545831
Mountainside Woods Drain	DD040 (FE)	12,276.40		12,276.40					1.158933
Highland Fire	FD072	1,261,538.00		1,088,534,048.00					1.504224
Clintondale Fire	FD121 (EQ DIST)	405,018.00	LLoyd Plattekill	69,782,485.00 167,871,480.00	69.00% 58.00%	101,134,036 289,088,724	25.917001% 74.082999%	104,968.52 300,049.48	1.789508
				390,222,760		390,222,760	100.000000%	405,018.00	
Highland Light	LT071	209,700.00		1,026,318,158.00					0.204323
Highland Sewer	SW071	354,612.00		445,866,323.00					0.795333
Highland Sewer Cap Cost	SW073	352,473.00		466,028,377.00					0.756334
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					0.244847
Highland Water	WD072	123,948.00		506,226,578.00					0.157008
Highland Water Cap Cost	WD074	85,576.00		545,043,570.00					
34 MARBLETOWN									
Marbletown Ambulance Dist	AD500	351,500.00		1,109,833,980.00					0.316714
Stone Ridge Fire	FD081	399,783.00		246,497,351.00					1.621855
High Falls Fire	FD082 (EQ DIST)	379,913.00	Marbletown Rosendale	192,348,322.00 51,234,371.00	56.00% 63.00%	343,479,146 81,324,398	80.855998% 19.144002%	307,182.45 72,730.55	1.597011 1.419566
				424,803,545		424,803,545	100.000000%	379,913.00	
Cottekill Fire	FD083 (EQ DIST)	152,701.00	Marbletown Rosendale	50,264,377.00 34,215,709.00	56.00% 63.00%	89,757,816 54,310,649	62.302195% 37.697805%	95,136.07 57,564.93	1.892714 1.682412
				144,068,465		144,068,465	100.000000%	152,701.00	
Lomontville Fire	FD085	197,159.00		199,326,274.00					0.989127
Kripplebush Fire	FD086	166,800.00		223,221,251.00					0.747241
Marbletown Fire Protection District #1	FD088	59,780.00		169,518,174.00					0.352647
Marbletown Fire Protection District #2	FD089	20,000.00		54,054,068.00					0.370000
Stone Ridge Library	LB081	325,087.00		1,123,978,591.00					0.289229
Stone Ridge Light	LT081	3,000.00		47,519,485.00					0.063132
High Falls Light	LT082	3,000.00		39,628,640.00					0.075703
High Falls Water Dist	WD082 (EQ DIST)	55,400.00	Marbletown Rosendale	37,783,938.00 10,304,750.00	56.00% 63.00%	67,471,318 16,366,746	80.487744% 19.512256%	44,590.21 10,809.79	1.180137 1.049010
				83,828,064		83,828,064	100.000000%	55,400.00	

2025 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, Move Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
36 MARLBOROUGH									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	0.00		0.00					
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)	0.00		0.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	0.00		0.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	1,098,400.00		531,294,582.00					2.067403
Milton Fire	FD092	838,025.00		321,376,174.00					2.607614
Riverview Dr Improv	HD120(MOVE TAX)	27,173.00		27,173.00					
Marlborough Light	LT091	35,000.00		145,958,493.00					0.239794
Milton Light	LT092	20,000.00		65,015,037.00					0.307621
McLaughlin Light	LT093	2,500.00		10,008,200.00					0.249795
Marlborough Sewer	SW091	23,350.00		98,289,861.00					0.237563
Milton Sewer #1	SW098	20,000.00		17,910,346.00					1.116673
Milton Sewer Ext #1	SW099 (MOVE TAX)	16,550.00		16,550.00					0.000000
Marlborough Water	WD091	0.00		350,809,450.00					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	630,860.00		894,229,124.00					0.705479
Cherry Hill Sewer #5 (Adval)	SW101	0.00		17,158,040.00					0.000000
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	0.00		630.00					0.000000
New Paltz Sewer (Ft. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		49,829,170.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	12,889.60		11,007,000.00					1.171037
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,222.40		1,064.00					3.028571
New Paltz Water #1	WD101	19,678.00		86,786,574.00					0.226740
New Paltz Water #2	WD102	4,289.00		27,684,909.00					0.154922
New Paltz Water #3	WD103(MOVE TAX)	4,262.00		4,262.00					
Water District #4	WD104 (MOVE TAX)	3,000.00		3,000.00					

2025 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	825,140.00		1,543,019,832.00					0.534757	
Onteora Court Light	LT111	900.00		5,552,435.00					0.162091	
Olive Sewer District #1	SW010 (FE)	0.00		0.00						
42 PLATTEKILL										
Clintondale Fire	FD121 (EQ DIST)	405,018.00	Lloyd Plattekill	69,782,485.00 167,671,460.00	69.00% 58.00%	101,134,036 289,088,724 =====	25.917001% 74.082999% =====	104,968.52 300,049.48 =====	1.504224 1.789508	
Modena Fire	FD122	378,670.00		237,706,917.00		390,222,760	100.000000%	405,018.00	1.593012	
Plattekill Fire	FD123 (EQ DIST)	1,089,279.94	Plattekill (Ulster Co.) Newburgh (Orange Co.)	309,549,142.00 62,463,485.00	58.00% 20.60%	533,705,417 303,220,801 =====	63.769709% 36.230291% =====	694,630.65 394,649.29 =====	2.244008 6.318080	
Hunt Road Drain	DD001 (MOVE TAX)	800.00		800.00						
Spring Meadows 1	DD003 (MOVE TAX)	1,935.00		1,935.00						
Patura Gardens Drain	DD004 (MOVE TAX)	2,240.00		2,240.00						
Glen Rock Drainage	DD005 (MOVE TAX)	8,382.00		8,382.00						
Huckleberry Ridge Drain	DD006 (MOVE TAX)	3,234.00		3,234.00						
Peters Place Drain	DD007 (MOVE TAX)	1,128.00		1,128.00						
Finn Estates Drainage	DD008 (MOVE TAX)	1,088.00		1,088.00						
Quaker Street Drainage	DD009 (MOVE TAX)	0.00		0.00						
Arcadia Estates Drainage	DD010 (MOVE TAX)	0.00		0.00						
Plattekill Library District	LB042	504,769.00		579,428,749.00					0.871149	
Clintondale Light	LT121	10,350.00		29,752,675.00					0.347868	
Modena Light	LT122	18,000.00		32,919,178.00					0.546794	
44 ROCHESTER										
Accord Fire	FD131	880,654.00		1,048,306,929.00					0.840073	
Kerhonkson Fire	FD191 (EQ DIST)	309,911.25	Rochester Wawarsing	71,654.00 104,788,867.00	58.00% 70.00%	123,541 149,698,381 =====	0.082459% 99.917541% =====	255.55 309,655.70 =====	3.566432 2.955044	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00		149,821,923	100.000000%	309,911.25		
Kerhonkson Light #2	LT132	1,520.00		9,273,513.00					0.163908	
Accord Light	LT133	2,300.00		11,559,107.00					0.198977	
Berne Road Light	LT134	460.00		3,539,600.00					0.129958	
High Falls Ambulance	AD600	25,000.00		73,596,517.00					0.339690	
Rochester Ambulance	AD700	194,670.00		967,181,890.00					0.201275	

2025 Special District Tax Rates									
Towns and Special Districts	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
46 ROSENDALE									
High Falls Fire	FD082 (EQ DIST)	379,913.00	Marbletown Rosendale	192,348,322.00 51,234,371.00	56.00% 63.00%	343,479,146 81,324,398 =====	80.855998% 19.144002% =====	307,182.45 72,730.55 =====	1.597011 1.419566 =====
						424,803,545	100.000000%	379,913.00	
Cottkill Fire	FD083 (EQ DIST)	152,701.00	Marbletown Rosendale	50,264,377.00 34,215,709.00	56.00% 63.00%	89,757,816 54,310,649 =====	62.302195% 37.697805% =====	95,136.07 57,564.93 =====	1.892714 1.682412 =====
						144,068,465	100.000000%	152,701.00	
Tillson Fire	FD143	335,913.00		203,240,463.00					1.652786
Bloomington Fire	FD149	479,772.00	Rosendale Ulster	156,092,818.00 27,211,003.00	63.00% 47.00%	247,766,378 57,895,751 =====	81.058906% 18.941094% =====	388,897.93 90,874.07 =====	2.491453 3.339607 =====
						305,662,129	100.000000%	479,772.00	
Rosendale Fire	FD148	286,000.00		131,564,364.00					2.173841
Rosendale Library	LB141	373,700.00		574,602,082.00					0.650363
High Falls Light	LT141	0.00		6,998,595.00					0.000000
High Falls Park Light	LT142	0.00		13,120,758.00					0.000000
Rosendale Light	LT143	10,000.00		102,960,323.00					0.097125
Rosendale Sewer	SW141	166,580.00		71,454,009.00					2.331290
High Falls Water Dist	WD082 (EQ DIST)	55,400.00	Marbletown Rosendale	37,783,938.00 10,304,750.00	56.00% 63.00%	67,471,318 16,356,746 =====	80.487744% 19.512256% =====	44,590.21 10,809.79 =====	1.180137 1.049010 =====
						83,828,064	100.000000%	55,400.00	
Rosendale Water	WD141	103,721.00		104,368,200.00					0.993799

2025 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, Move 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	1,647,973.00		3,397,854,645.00					0.485004
Glasco Fire	FD151	746,100.00		785,661,964.00					0.949645
Centerville Fire	FD152	960,566.00		1,175,148,547.00					0.817400
Malden-West Camp Fire	FD153	296,985.00		274,268,877.00					1.082824
Mt Marion Fire	FD154	246,224.50		223,510,344.00					1.101625
Saxton Fire	FD155	344,709.00		360,224,575.00					0.956928
Fire Prot. Dist.	FD156	1,000.00		25,498,550.00					0.039218
Town Library	LB048	707,326.36		3,394,386,796.00					0.208381
Library Bond	LB049	457,325.00		3,394,386,796.00					0.134730
Glasco Light	LT151	16,230.00		223,219,230.00					0.072709
Malden Light	LT152	8,468.00		116,944,432.00					0.072410
Quarryville Light	LT153	2,470.00		47,005,537.00					0.052547
Mt Marion Light	LT154	5,892.00		50,388,450.00					0.116932
Garden Place Light Dist	LT155	1,094.00		9,230,000.00					0.118527
Barclay Lane Light	LT156	741.00		9,623,500.00					0.076999
Windmere Light	LT157	5,892.00		56,171,500.00					0.104893
Barclay Hgts Light #1	LT158	3,387.00		48,598,000.00					0.069694
Barclay Hght Light #2	LT159	8,080.00		106,821,500.00					0.075640
Village Drive Light	LT160	1,166.00		14,639,244.00					0.079649
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	2,943.00		1,590.66					1.850175
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		414.44					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)	24,064.00		522.15					46.086374
Kings Hway Water	WD155	24,064.00		26,373,150.00					0.912443
Bluestone Park Water	WD156 (UNITS)	21,623.00		23,319,050.00					0.927268
Glasco Water	WD151	5,864.00		29.06					201.789401
Glasco Water Ext (Spaulding)	WD154 (UNITS)	64,308.00		584,177,624.00					0.110083
Cafaldo Water	WD152	3,626.00		68.55					52.895697
Malden Water	WD153 (UNITS)	13,514.00		29,671,950.00					0.455447
		77,344.00		429.63					180.024672

2025 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, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
50 SHANDAKEN									
Phoenicia Fire	FD161	275,000.00		104,615,877.00					2.628664
Big Indian Olivearea Fire	FD162	125,113.00		53,864,335.00					2.322743
Highmount Fire Protection	FD163	56,510.00		12,217,157.00					4.625462
Pine Hill Fire Protection	FD164	54,960.00		10,263,721.00					5.354783
Phoenicia Light	LT161	12,000.00		12,180,272.00					0.985200
Chichester Light	LT162	1,900.00		3,301,586.00					0.575481
Pine Hill Light	LT163	6,600.00		7,010,410.00					0.941457
Phoenicia Water	WD161	108,547.00		12,956,293.00					8.377936
Pine Hill Water	WD162	58,647.00		23,912,999.00					2.452515
52 SHAWANGUNK									
Walkkill Ambulance Dist.	AD002	200,000.00		87,599,008.00					2.283131
Pine Bush Ambulance Dist.	AD003	100,000.00		78,270,097.00					1.277627
Maple Ridge Drainage	DD095	750.00		1,026,600.00					0.730567
Plains Estates Drainage	DD096 (MOVE TAX)	1,200.00		1,200.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	1,200.00		1,200.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	0.00		0.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	1,150.00		1,150.00					
Walkkill Fire	FD171	791,036.00		87,279,795.00					9.063220
Pine Bush Fire District	FD177	908,945.00	Crawford (Orange Co.) Shawangunk	226,134,579.00 19,226,627.00	24.16% 12.30%	935,987,496 156,314,041	85.689479% 14.310521%	778,870.23 130,074.77	3.444277 6.765345
Shawangunk Valley Fire	FD174 (EQ DIST)	423,606.00	Gardiner Shawangunk	127,409,951.00 34,477,271.00	62.00% 12.30%	1,092,301,537 205,499,921 280,303,016	100.000000% 42.301087% 57.698913%	908,945.00 179,189.94 244,416.06	1.406405 7.089194
Walker Valley Fire Prot	FD176	507,785.00		58,671,995.00					8.654640
Pine Bush Area Pub Library	LB153	394,266.00	Crawford (Orange Co.) Shawangunk	361,252,536.00 96,191,535.00	24.16% 12.30%	1,495,250,563 782,045,000	65.659047% 34.340953%	258,871.30 135,394.70	0.716694 1.407553
Walkkill Library	LB152	389,646.00		99,830,614.00					3.903071
Walkkill Light	LT171	22,000.00		15,468,061.00					1.422286
Walkkill Sidewalk	SD175 (UNITS)	26,500.00		39,641.00					0.668500
Walkkill Sewer	SW171	0.00		24,825,453.00					0.000000
Walkkill Water Dist	WD172	34,007.00		26,926,713.00					1.262947

2025 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, Move 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	1,764,399.00		725,421,338.00					2.432240
Ulster Fire #5 Bond	FD185	0.00		612,240,307.00					0.000000
Ruby Fire	FD182	193,437.00		80,436,320.00					2.404846
East Kingston Fire Prot.	FD183	224,450.00		101,190,618.00					2.218091
Bloomington Fire	FD149	479,772.00	Rosendale Ulster	156,092,818.00 27,211,003.00	63.00% 47.00%	247,766,378 57,895,751 =====	81.058906% 18.941094% =====	388,897.93 90,874.07 =====	2.491453 3.339607 =====
						305,662,129	100.000000%	479,772.00	
Ulster Fire #1	FD186	347,020.00		142,387,085.00					2.437159
Town Library	LB181	452,011.00		1,077,156,133.00					0.419634
East Kingston Light	LT181	7,684.00		7,105,777.00					1.081374
Albany Avenue Light	LT182	18,866.00		144,080,509.00					0.130941
Whittier Light	LT183	5,436.00		16,108,522.00					0.337461
Krauss Light	LT184	9,288.00		12,042,641.00					0.771259
Elem Hights Light	LT185	2,790.00		9,855,223.00					0.283099
Spring Lake Light	LT186	2,122.00		6,928,116.00					0.306288
Ulster Sewer	SW181	877,000.00		575,642,684.00					1.523515
Whittier Sewer	SW182	164,389.00		32,590,127.00					5.044135
Washington Ave Sewer	SW183	84,117.00		10,710,597.00					7.853624
Spring Lake Sewer	SW184	16,100.00		8,737,353.00					1.842663
Ulster Water	WD181	675,000.00		591,023,033.00					1.142087
Halcyon Pk Water Units	WD182 (FE)	56,000.00		163.00					343.558282
Spring Lake Water	WD183	28,325.00		17,612,428.00					1.608239
Cherry Hill Water	WD184	95,903.00		32,080,086.00					2.989487
Bright Acres Water	WD185	65,242.00		15,124,798.00					4.313578
Glenerie Water	WD186	138,092.00		26,527,397.00					5.205637
East Kingston Water District	WD187	63,859.00		7,249,400.00					8.808867

2025 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, Move 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	359,450.00		1,109,281,541.00					0.324039
Kerhonkson Ambulance Dist	AD800	86,031.00		104,788,867.00					0.820994
Kerhonkson Fire	FD191 (EQ DIST)	309,911.25	Rochester Wawarsing	71,654.00 104,788,867.00	58.00% 70.00%	123,541 149,698,381	0.082459% 99.917541%	255.55 309,655.70	3.566432 2.955044
						149,821,923	100.000000%	309,911.25	
58 WOODSTOCK									
Napanoch Fire	FD192	568,985.00		595,766,347.00					0.955047
Ellenville Fire	FD193	1,050,175.00		430,207,471.00					2.441090
Cragsmoor Fire	FD194	208,000.00		80,516,398.00					2.583325
Cragsmoor Public Library	LB200	91,000.00		1,214,952,220.00					0.074900
Spring Glen Light #1	LT191	7,000.00		12,307,333.00					0.568767
Napanoch Light	LT192	35,000.00		78,842,069.00					0.443925
Kerhonkson Light	LT193	21,000.00		37,737,250.00					0.556479
Spring Glen Light #2	LT194	2,000.00		7,282,933.00					0.274615
Mooney Light	LT195	5,000.00		3,566,833.00					1.401804
Wawarsing Light	LT196	9,000.00		21,925,483.00					0.410481
Napanoch O & M Sewer	SW191	0.00		54,303,467.00					0.000000
Kerhonkson O & M Sewer	SW192	136,155.00		35,356,737.00					3.850893
Napanoch Water	WD191	235,000.00		92,072,424.00					2.552339
Kerhonkson Water	WD192	93,715.00		33,643,400.00					2.785539
Wawarsing Water	WD193	0.00		24,606,450.00					0.000000
58 WOODSTOCK									
Woodstock Fire	FD201	2,167,220.00		1,466,935,209.00					1.477379
Woodstock Library	LB201	662,231.71		1,466,667,709.00					0.451521
Woodstock Library Bond	LB202	363,500.00		1,466,667,709.00					0.247841
Woodstock Light	LT202	11,800.00		128,053,515.00					0.092149
Woodstock Gardens Light	LT204	2,150.00		9,750,285.00					0.220506
Woodstock Water	WD203	0.00		223,542,040.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	49,399.00		49,399.00					0.000000
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		19,497.00					0.000000

School District Tax Rates						
	2024-25 Rates		2023-24 Rates		2022-23 Rates	
Ellenville Central						
Rochester		28.165722		25.988924		25.006246
Library		0.948146		0.877292		0.881119
Wawarsing		23.337346		23.060661		22.227839
Library		0.785608		0.778444		0.783219
Fallsburgh Central						
Wawarsing		15.471070		19.532056		21.795938
Library		0.337623		0.426247		0.472972
Highland Central						
Esopus		29.294196		28.055211		27.405482
Library		0.949054		0.850841		0.825864
Lloyd		25.048796		24.499017		23.683815
Library		0.811514		0.742991		0.713711
Marlboro		29.620524		28.750795		26.279229
Library		0.959626		0.871936		0.791924
New Paltz		27.434247		26.354895		25.241891
Library		0.888796		0.799274		0.760664
Plattekill		29.799774		28.515619		28.632593
Library		0.965433		0.864803		0.862843
Kingston Consolidated						
	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	23.39542	29.33922	22.80567	28.99451	22.33087	28.85481
Library	0.00955	0.01198	0.00961	0.01222	0.00970	0.01252
Hurley	13.73781	17.42577	22.00366	27.76153	20.62303	26.51259
Library	0.00561	0.00712	0.00928	0.01169	0.00895	0.01153
Kingston	24.29000	31.92141	23.21687	30.84903	22.75824	30.68555
Library	0.00992	0.01301	0.00979	0.01301	0.00987	0.01333
Marbletown	23.94541	30.18556	22.56838	28.73576	21.79257	28.45510
Library	0.00996	0.02294	0.00974	0.02292	0.00933	0.02287
New Paltz	21.28496	36.92874	20.85896	36.80299	20.07192	35.80916
Library	0.00860	0.01517	0.00860	0.01546	0.00860	0.01529
Rosendale	21.72715	27.15442	21.58593	27.31585	21.09717	26.95510
Library	0.00888	0.01108	0.00911	0.01151	0.00916	0.01169
Saugerties	13.68046	16.90542	14.05727	17.53565	15.63910	19.71274
Library	0.00562	0.00682	0.00589	0.00728	0.00675	0.00877
Ulster	29.02158	39.09615	28.01812	37.91756	28.20299	38.54437
Library	0.01185	0.01610	0.01182	0.01599	0.01224	0.01677
Woodstock	29.18154	36.59690	29.97838	37.96033	25.33338	32.52739
Library	0.01191	0.01497	0.01264	0.01604	0.01100	0.01412
City of Kingston	23.83122	35.37625	22.87722	34.13283	22.08590	32.83429
Library	0.00973	0.01444	0.00965	0.01439	0.00959	0.01425
Livingston Manor						
Hardenburgh		20.754521		24.230005		25.386294
Library		0.515983		0.525000		0.501877
Margaretville Central						
Hardenburgh		10.980539		11.788784		13.032990
Shandaken		33.322707		35.111000		38.746728
Marlboro Central						
Marlborough		26.786915		26.989084		26.805061
Library		0.782915		0.804549		0.786455
Plattekill		26.948509		26.767809		29.205455
Library		0.787638		0.797953		0.856884

School District Tax Rates						
	2024-25 Rates	2023-24 Rates	2022-23 Rates			
New Paltz Central						
Esopus	25.680293	25.275374	24.990123			
Library	0.004163	0.004246	0.004250			
Gardiner	24.437698	23.389152	24.295952			
Library	0.003962	0.003929	0.004132			
Lloyd	21.958511	22.071453	21.596402			
Library	0.003560	0.003708	0.003673			
New Paltz	24.049890	23.743625	23.017307			
Library	0.003899	0.003989	0.003914			
Plattekill	26.123057	25.689724	26.109083			
Library	0.004235	0.004316	0.004440			
Rochester	26.123057	24.874178	24.295952			
Library	0.004235	0.004179	0.004132			
Rosendale	24.049798	24.108818	23.639305			
Library	0.003899	0.004050	0.004020			
Onteora Central						
Hurley	7.618277	12.043230	11.955076			
Library	0.003148	0.005126	0.005190			
Lexington	12.857852	12.310858	12.049708			
Library	0.005313	0.005239	0.005231			
Marbletown	13.604066	12.714492	13.048112			
Library	0.005621	0.005411	0.005665			
Olive	8.938493	8.527587	9.133678			
Library	0.003693	0.003629	0.003965			
Shandaken	44.813395	46.665706	49.371234			
Library	0.018516	0.019861	0.021434			
Woodstock	16.383392	16.679226	14.973243			
Library	0.006769	0.007099	0.006501			
Pine Bush Central						
Gardiner	23.90047	22.22909	24.40035			
Shawangunk	120.47583	119.14984	117.12547			
Rondout Valley Central						
Marbletown	19.327673	19.046154	18.726642			
Rochester	18.661232	18.441490	18.206462			
Rosendale	17.180130	17.874031	17.714339			
Wawarsing	15.462117	16.363550	16.183470			
Saugerties Central						
Saugerties	12.513348	13.644301	15.660071			
Ulster	26.624719	27.289189	28.473461			
Woodstock	26.910379	29.342522	25.672184			
Tri-Valley Central						
Denning	86.068292	99.155507	105.704602			
Library	1.812236	2.044896	2.212440			
Rochester	20.033137	20.161620	21.067514			
Library	0.421813	0.415796	0.440952			
Wawarsing	16.598885	17.889888	18.726680			
Library	0.349503	0.368945	0.391957			
Valley Central						
Shawangunk	118.786879	121.359715	120.447481			
Walkill Central						
Gardiner	27.489500	26.196110	27.378580			
Plattekill	29.385500	28.772850	29.421757			
Shawangunk	138.565000	140.411140	131.417182			

2025 Town Tax Bill Comparison

Town	Market	Equalization	Estimated	General		Highway		Combined		Total
	Value			Rate	Assessment	Tax Rate	Tax Bill	Tax Rate	Tax Bill	
Marbletown	200,000	56.00%	112,000	0.723153	\$ 80.99	1.444852	\$ 161.82	2.16801	\$ 242.82	
Rochester	200,000	58.00%	116,000	0.808290	\$ 93.76	1.455068	\$ 168.79	2.26336	\$ 262.55	
Gardiner	200,000	62.00%	124,000	0.854309	\$ 105.93	1.451774	\$ 180.02	2.30608	\$ 285.95	
Hurley	200,000	100.00%	200,000	0.547711	\$ 109.54	1.002251	\$ 200.45	1.54996	\$ 309.99	
Woodstock	200,000	46.50%	93,000	3.517532	\$ 327.13	1.551338	\$ 144.27	5.06887	\$ 471.40	
Esopus	200,000	59.00%	118,000	1.610319	\$ 190.02	2.465955	\$ 290.98	4.07627	\$ 481.00	
Plattekill	200,000	58.00%	116,000	1.959097	\$ 227.26	2.305133	\$ 267.40	4.26423	\$ 494.65	
Olive	200,000	85.23%	170,460	1.643765	\$ 280.20	1.458281	\$ 248.58	3.10205	\$ 528.77	
Shawangunk	200,000	12.30%	24,600	8.403324	\$ 206.72	13.516623	\$ 332.51	21.91995	\$ 539.23	
Rosendale	200,000	63.00%	126,000	3.595467	\$ 453.03	1.937561	\$ 244.13	5.53303	\$ 697.16	
Denning	200,000	13.50%	27,000	5.449137	\$ 147.13	21.365607	\$ 576.87	26.81474	\$ 724.00	
Lloyd	200,000	69.00%	138,000	3.460558	\$ 477.56	2.007037	\$ 276.97	5.46760	\$ 754.53	
Wawarsing	200,000	70.00%	140,000	2.225359	\$ 311.55	3.330606	\$ 466.28	5.55597	\$ 777.84	
Saugerties	200,000	100.00%	200,000	2.838503	\$ 567.70	1.293876	\$ 258.78	4.13238	\$ 826.48	
Shandaken	200,000	17.00%	34,000	15.056701	\$ 511.93	11.252146	\$ 382.57	26.30885	\$ 894.50	
Ulster	200,000	47.00%	94,000	7.687528	\$ 722.63	2.876708	\$ 270.41	10.56424	\$ 993.04	
Marlborough	200,000	58.35%	116,700	6.269588	\$ 731.66	2.562919	\$ 299.09	8.83251	\$ 1,030.75	
Hardenburgh	200,000	51.59%	103,180	3.145751	\$ 324.58	8.107605	\$ 836.54	11.25336	\$ 1,161.12	
Kingston (town)	200,000	56.00%	112,000	7.810040	\$ 874.72	4.373212	\$ 489.80	12.18325	\$ 1,364.52	
New Paltz	200,000	63.00%	126,000	8.983825	\$ 1,131.96	2.672898	\$ 336.79	11.65672	\$ 1,468.75	
Average Tax Bill				\$427.85		\$339.02		\$766.87		

Tax bill comparison is based on an example property in each town with an equalized 2024 assessed value, or market value, of 200,000.

Assessments Vs. Taxes: What's the Difference?

Your assessment could increase, and your tax bill could decrease

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

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

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

Your assessment could decrease, and your tax bill could increase

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

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

School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

Town C is apportioned 14.16%.

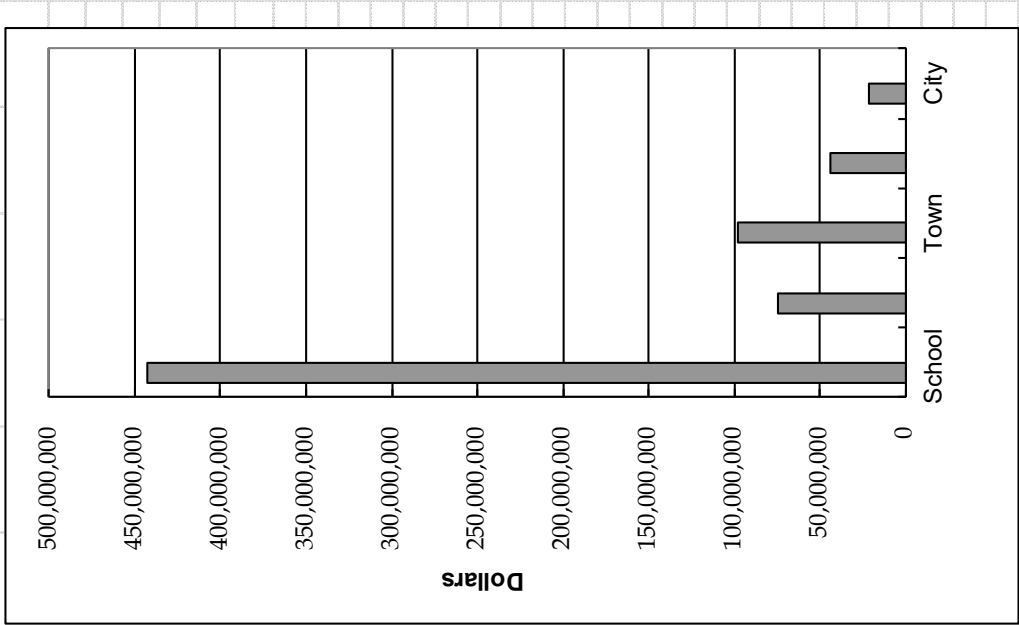
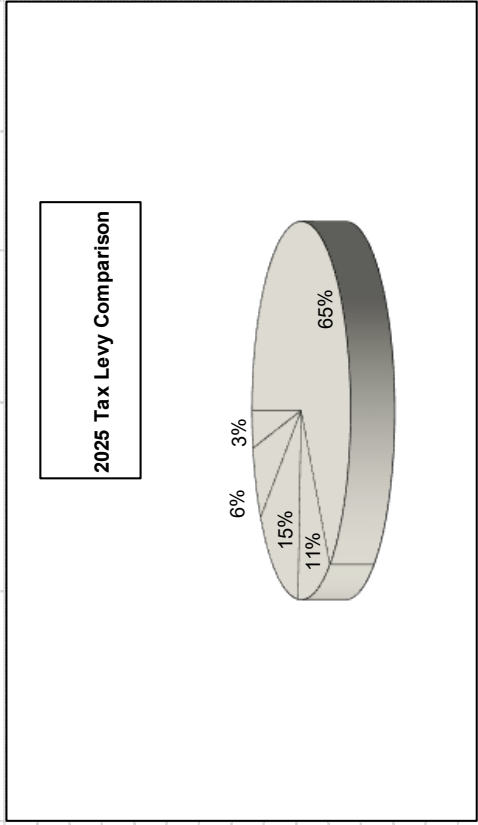
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

Towns/City	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Denning	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	1.1%	0.9%
Esopus	4.5%	4.5%	4.4%	4.3%	4.4%	4.3%	4.4%	4.4%	4.2%	4.2%
Gardiner	4.4%	4.4%	4.6%	4.5%	4.5%	4.5%	4.5%	4.6%	4.3%	4.5%
Hardenburgh	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	0.7%	0.6%
Hurley	4.6%	4.5%	4.5%	4.4%	4.3%	4.2%	4.0%	4.2%	4.3%	4.6%
Kingston (town)	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.4%	0.4%
Kingston (city)	7.8%	7.8%	7.9%	8.1%	8.4%	8.8%	9.3%	8.9%	8.8%	8.8%
Lloyd	5.7%	5.7%	5.7%	5.6%	5.5%	5.4%	5.3%	5.2%	5.1%	4.9%
Marbletown	5.2%	5.2%	5.2%	5.0%	4.8%	5.0%	5.1%	5.6%	5.6%	5.9%
Marlborough	4.1%	4.1%	4.1%	4.0%	4.0%	4.1%	4.0%	4.0%	4.2%	4.2%
New Paltz	6.3%	6.4%	6.4%	6.2%	6.3%	6.3%	6.2%	5.8%	5.7%	5.7%
Olive	6.7%	6.7%	6.7%	6.6%	6.3%	6.0%	5.9%	5.5%	5.3%	5.3%
Plattekill	3.7%	3.7%	3.6%	3.6%	3.6%	3.7%	3.7%	3.8%	3.6%	3.6%
Rochester	4.3%	4.3%	4.5%	4.6%	4.5%	4.5%	4.3%	5.0%	5.0%	5.3%
Rosendale	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.8%	2.8%	2.7%
Saugerties	9.4%	9.4%	9.5%	9.6%	9.5%	9.4%	9.4%	9.2%	9.3%	9.9%
Shandaken	3.6%	3.6%	3.7%	3.6%	3.4%	3.5%	3.4%	3.5%	3.4%	3.1%
Shawangunk	4.6%	4.6%	4.7%	4.8%	5.0%	4.8%	4.8%	4.8%	5.0%	4.7%
Ulster	6.9%	7.0%	6.6%	6.7%	6.9%	6.9%	7.0%	6.6%	6.2%	6.2%
Wawarsing	5.9%	5.8%	5.7%	5.8%	5.9%	5.9%	5.8%	5.4%	5.3%	5.1%
Woodstock	7.4%	7.4%	7.5%	7.7%	7.7%	7.9%	8.0%	8.7%	9.9%	9.3%
									Total	100%

County-Wide Comparison of Total Tax Levies

2024-2025	School	442,356,303	65.09%
2025	County	73,974,401	10.89%
2025	Town	98,225,462	14.45%
2025	Special District	43,337,589	6.38%
2025	City	21,692,537	3.19%
	Total	679,586,292	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 2025) - School (FY 2024-2025)

		Tax Rates per Thousand										
MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Unequalized				Equalized or Full Value Rate				Combined Total	
			Town/County General	Town Hway	Tot. Town & County	Primary School	County	Town General	Town Hway	Tot. Town & County		Primary School
Denning	13.50%	13.50%	\$5.45	\$ 21.37	\$43.27	\$87.88	\$2.22	\$0.74	\$2.88	\$5.84	\$11.86	\$17.71
Esopus	59.00%	59.00%	\$1.61	\$2.47	\$7.89	\$23.40	\$2.25	\$0.95	\$1.45	\$4.65	\$13.81	\$18.46
Gardiner	62.00%	62.00%	\$0.85	\$1.45	\$5.91	\$24.44	\$2.23	\$0.53	\$0.90	\$3.66	\$15.15	\$18.82
Hardenburgh	51.59%	51.59%	\$3.15	\$8.11	\$15.55	\$21.27	\$2.22	\$1.62	\$4.18	\$8.02	\$10.97	\$19.00
Hurley	100.00%	100.00%	\$0.55	\$1.00	\$3.79	\$13.74	\$2.24	\$0.55	\$1.00	\$3.79	\$13.74	\$17.53
Kingston	56.00%	56.00%	\$7.81	\$4.37	\$16.19	\$24.30	\$2.24	\$4.37	\$2.45	\$9.07	\$13.61	\$22.67
Kingston (c)	57.00%	57.00%	\$9.87	\$0.00	\$13.79	\$23.84	\$2.23	\$5.63	\$0.00	\$7.86	\$13.59	\$21.45
Lloyd	69.00%	69.00%	\$3.46	\$2.01	\$8.72	\$25.86	\$2.24	\$2.39	\$1.38	\$6.02	\$17.84	\$23.86
Marletown	56.00%	56.00%	\$0.72	\$1.44	\$6.15	\$19.33	\$2.23	\$0.40	\$0.81	\$3.44	\$10.82	\$14.27
Marlborough	58.35%	58.35%	\$6.27	\$2.56	\$12.69	\$27.57	\$2.25	\$3.66	\$1.50	\$7.41	\$16.09	\$23.49
New Paltz	63.00%	63.00%	\$8.98	\$2.67	\$15.20	\$24.05	\$2.23	\$5.66	\$1.68	\$9.58	\$15.15	\$24.73
Olive	85.23%	85.23%	\$1.64	\$1.46	\$5.71	\$8.94	\$2.23	\$1.40	\$1.24	\$4.87	\$7.62	\$12.49
Plattekill	58.00%	58.00%	\$1.96	\$2.31	\$8.16	\$29.39	\$2.26	\$1.14	\$1.34	\$4.73	\$17.04	\$21.77
Rochester	58.00%	58.00%	\$0.81	\$1.46	\$6.11	\$18.66	\$2.23	\$0.47	\$0.84	\$3.54	\$10.82	\$14.37
Rosendale	63.00%	63.00%	\$3.60	\$1.94	\$9.10	\$17.18	\$2.25	\$2.27	\$1.22	\$5.73	\$10.82	\$16.55
Saugerties	100.00%	100.00%	\$2.84	\$1.29	\$6.38	\$12.51	\$2.25	\$2.84	\$1.29	\$6.38	\$12.51	\$18.89
Shandaken	17.00%	17.00%	\$15.06	\$11.25	\$39.40	\$44.83	\$2.23	\$2.56	\$1.91	\$6.70	\$7.62	\$14.32
Shawangunk	12.30%	12.30%	\$8.40	\$13.52	\$40.30	\$138.57	\$2.26	\$1.03	\$1.66	\$4.96	\$17.04	\$22.00
Ulster	47.00%	47.00%	\$7.69	\$2.88	\$15.32	\$29.03	\$2.24	\$3.61	\$1.35	\$7.20	\$13.65	\$20.85
Wawarsing	70.00%	70.00%	\$2.23	\$3.33	\$8.74	\$24.12	\$2.23	\$1.56	\$2.33	\$6.12	\$16.89	\$23.00
Woodstock	46.50%	46.50%	\$3.52	\$1.55	\$9.85	\$16.39	\$2.22	\$1.64	\$0.72	\$4.58	\$7.62	\$12.20
COUNTY												
Average	57.26%	57.26%	\$4.59	\$4.21	\$14.20	\$31.21	\$2.24	\$2.14	\$1.53	\$5.91	\$13.06	\$18.97
Maximum	100.00%	100.00%	\$15.06	\$21.37	\$43.27	\$138.57	\$2.26	\$5.66	\$4.18	\$9.58	\$17.84	\$24.73
Minimum	12.30%	12.30%	\$0.55	\$0.00	\$3.79	\$8.94	\$2.22	\$0.40	\$0.00	\$3.44	\$7.62	\$12.20

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 2025) - School (FY 2024 - 2025)									
MUNICIPALITY	Taxes as a Percent								
	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
Denning	12.55%	4.15%	16.29%	67.01%	0.22%	0.07%	0.29%	1.19%	1.77%
Esopus	12.17%	5.15%	7.88%	74.80%	0.22%	0.10%	0.15%	1.38%	1.85%
Gardiner	11.87%	2.81%	4.78%	80.54%	0.22%	0.05%	0.09%	1.52%	1.88%
Hardenburgh	11.68%	8.54%	22.02%	57.76%	0.22%	0.16%	0.42%	1.10%	1.90%
Hurley	12.77%	3.12%	5.72%	78.39%	0.22%	0.05%	0.10%	1.37%	1.75%
Kingston	9.89%	19.29%	10.80%	60.02%	0.22%	0.44%	0.24%	1.36%	2.27%
Kingston (c)	10.41%	26.24%	-	63.35%	0.22%	0.56%	0.00%	1.36%	2.15%
Lloyd	9.40%	10.01%	5.80%	74.79%	0.22%	0.24%	0.14%	1.78%	2.39%
Marbletown	15.63%	2.84%	5.67%	75.87%	0.22%	0.04%	0.08%	1.08%	1.43%
Marlborough	9.59%	15.57%	6.37%	68.47%	0.23%	0.37%	0.15%	1.61%	2.35%
New Paltz	9.02%	22.89%	6.81%	61.28%	0.22%	0.57%	0.17%	1.52%	2.47%
Olive	17.83%	11.21%	9.95%	61.01%	0.22%	0.14%	0.12%	0.76%	1.25%
Plattekill	10.37%	5.22%	6.14%	78.27%	0.23%	0.11%	0.13%	1.70%	2.18%
Rochester	15.53%	3.26%	5.87%	75.34%	0.22%	0.05%	0.08%	1.08%	1.44%
Rosendale	13.56%	13.68%	7.37%	65.38%	0.22%	0.23%	0.12%	1.08%	1.66%
Saugerties	11.89%	15.02%	6.85%	66.23%	0.22%	0.28%	0.13%	1.25%	1.89%
Shandaken	15.54%	17.88%	13.36%	53.22%	0.22%	0.26%	0.19%	0.76%	1.43%
Shawangunk	10.28%	4.70%	7.56%	77.47%	0.23%	0.10%	0.17%	1.70%	2.20%
Ulster	10.72%	17.33%	6.49%	65.46%	0.22%	0.36%	0.14%	1.36%	2.08%
Wawarsing	9.69%	6.77%	10.13%	73.40%	0.22%	0.16%	0.23%	1.69%	2.30%
Woodstock	18.21%	13.41%	5.91%	62.47%	0.22%	0.16%	0.07%	0.76%	1.22%
COUNTY									
Average	12.31%	10.91%	8.59%	68.60%	0.22%	0.21%	0.15%	1.31%	1.90%
Maximum	18.21%	26.24%	22.02%	80.54%	0.23%	0.57%	0.42%	1.78%	2.47%
Minimum	9.02%	2.81%	4.78%	53.22%	0.22%	0.04%	0.00%	0.76%	1.22%

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, 2025)

		<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
Walkkill	12,000	8,000	40,000

Cold War Veterans(RPTL 458-b)

(as of January, 2025)

SWIS	Town	10% Option	15% Option	Disability
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus		45,000	\$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, 2025)

	<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*	\$36,400	\$44,799.99/5%
	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%
	515601	Village of Ellenville*	\$17,500	\$24,999.99/10%
	515689	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	Onteora *	\$42,000
Fallsburgh*	\$17,500	Pine Bush*	\$29,000
Highland*	\$29,000	Rondout Valley*	\$24,000
Kingston Cons.*	\$20,000	Saugerties*	\$21,500
Livingston Manor*	\$17,500	Tri - Valley*	\$17,500
Margaretville*	\$17,000	Valley Central*	\$16,500
Marlboro*	\$29,000	Wallkill*	\$22,749
New Paltz*	\$29,000		

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2025)

	<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

School Districts

<u>District</u>	<u>Amount 50% -5%</u>	<u>District</u>	<u>Amount 50% -5%</u>
Ellenville	No exemption	Onteora *	\$42,000/\$50,399.99
Fallsburgh	No exemption	Pine Bush	No exemption
Highland	No exemption	Rondout Valley	No exemption
Kingston Cons.	No exemption	Saugerties*	\$21,500/\$29,899.99
Livingston Manor	No exemption	Tri - Valley	No exemption
Margaretville	No exemption	Valley Central	No exemption
Marlboro*	\$29,000/\$37,399.99	Wallkill	No exemption
New Paltz*	\$29,000/\$37,399.99		

NOTE: * Indicates Sliding Scale Option

Total Assessed Value of Exemptions and Total Revenue Foregone

For 2025 County Taxes

Town	County Tax Rate	Veterans including Cold War Vets		Paraplegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities	
		Exemption Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	16.455635	132,561	\$ 2,181	0	\$ -	112,138	\$ 1,845	0	\$ -	0	\$ -
Esopus	3.808752	12,005,111	\$ 45,724	254,140	\$ 968	8,700,478	\$ 33,138	0	\$ -	733,360	\$ 2,793
Gardiner	3.601221	7,520,991	\$ 27,085	0	\$ -	8,311,364	\$ 29,931	159,787	\$ 575	179,063	\$ 645
Hardenburgh	4.299661	167,892	\$ 722	0	\$ -	57,775	\$ 248	0	\$ -	0	\$ -
Hurley	2.238620	16,590,300	\$ 37,139	0	\$ -	17,375,820	\$ 38,898	0	\$ -	1,115,825	\$ 2,498
Kingston, Town	4.004695	1,026,189	\$ 4,110	0	\$ -	750,563	\$ 3,006	0	\$ -	0	\$ -
Kingston, City	3.916981	13,379,339	\$ 52,407	0	\$ -	15,426,122	\$ 60,424	0	\$ -	835,808	\$ 3,274
Lloyd	3.251258	14,608,431	\$ 47,496	0	\$ -	6,588,002	\$ 21,419	0	\$ -	350,830	\$ 1,141
Marbletown	3.980710	7,095,210	\$ 28,244	341,000	\$ 1,357	13,143,285	\$ 52,320	208,000	\$ 828	475,250	\$ 1,892
Marlborough	3.861383	13,879,114	\$ 53,593	0	\$ -	6,629,422	\$ 25,599	0	\$ -	538,150	\$ 2,078
New Paltz	3.542104	9,049,369	\$ 32,054	367,000	\$ 1,300	8,919,736	\$ 31,595	0	\$ -	934,460	\$ 3,310
Olive	2.612922	8,463,212	\$ 22,114	0	\$ -	17,434,243	\$ 45,554	0	\$ -	655,750	\$ 1,713
Plattekill	3.892407	13,423,696	\$ 52,250	0	\$ -	6,379,257	\$ 24,831	76,800	\$ 299	925,500	\$ 3,602
Rochester	3.846306	7,343,163	\$ 28,244	0	\$ -	11,213,560	\$ 43,131	15,000	\$ 58	506,221	\$ 1,947
Rosendale	3.563820	7,668,472	\$ 27,329	0	\$ -	8,862,292	\$ 31,584	60,000	\$ 214	151,475	\$ 540
Saugerties	2.246883	47,633,697	\$ 107,027	0	\$ -	42,929,092	\$ 96,457	0	\$ -	2,601,225	\$ 5,845
Shandaken	13.091003	862,125	\$ 11,286	0	\$ -	1,534,573	\$ 20,089	0	\$ -	72,100	\$ 944
Shawangunk	18.381370	3,994,251	\$ 73,420	0	\$ -	2,148,189	\$ 39,487	0	\$ -	117,600	\$ 2,162
Ulster	4.756573	9,115,888	\$ 43,360	0	\$ -	8,029,974	\$ 38,195	0	\$ -	538,360	\$ 2,561
Wawarsing	3.185108	8,004,950	\$ 25,497	0	\$ -	9,381,329	\$ 29,881	0	\$ -	509,800	\$ 1,624
Woodstock	4.778612	4,819,471	\$ 23,030	0	\$ -	19,366,081	\$ 92,543	89,000	\$ 425	1,236,800	\$ 5,910
Totals:		206,783,432	\$ 744,312	962,140	\$ 3,625	213,293,295	\$ 760,173	608,587	\$ 2,399	12,477,577	\$ 44,478

Exemption values represent the exempt portion of assessed value

Revenue Foregone 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 2025 County Taxes

Town	County Tax Rate	Agricultural		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		Including Horse Boarding		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
		Value	Revenue Foregone								
Denning	16.455635	0	\$ -	0	\$ -	0	\$ -	1,401,262	\$ 23,059	0	\$ -
Esopus	3.808752	6,195,586	\$ 23,597	246,288	\$ 938	299,500	\$ 1,141	3,073,936	\$ 11,708	0	\$ -
Gardiner	3.601221	16,579,027	\$ 59,705	59,000	\$ 212	385,410	\$ 1,388	623,220	\$ 2,244	148,680	\$ 535
Hardenburgh	4.299661	1,307,956	\$ 5,624	0	\$ -	0	\$ -	1,933,110	\$ 8,312	353,247	\$ 1,519
Hurley	2.238620	5,242,297	\$ 11,736	22,000	\$ 49	2,011,250	\$ 4,502	1,755,911	\$ 3,931	0	\$ -
Kingston, Town	4.004695	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	3.916981	159,328	\$ 624	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Lloyd	3.251258	9,279,496	\$ 30,170	878,700	\$ 2,857	180,000	\$ 585	222,680	\$ 724	0	\$ -
Marbletown	3.980710	9,564,375	\$ 38,073	156,000	\$ 621	305,000	\$ 1,214	249,180	\$ 992	0	\$ -
Marlborough	3.861383	17,818,156	\$ 68,803	1,757,600	\$ 6,787	5,305,000	\$ 20,485	660,720	\$ 2,551	0	\$ -
New Paltz	3.542104	9,342,712	\$ 33,093	127,200	\$ 451	0	\$ -	274,865	\$ 974	0	\$ -
Olive	2.612922	2,720,171	\$ 7,108	0	\$ -	0	\$ -	1,986,312	\$ 5,190	0	\$ -
Plattekill	3.892407	8,377,669	\$ 32,609	750,000	\$ 2,919	281,149	\$ 1,094	115,924	\$ 451	0	\$ -
Rochester	3.846306	12,595,159	\$ 48,445	0	\$ -	280,000	\$ 1,077	2,164,390	\$ 8,325	0	\$ -
Rosendale	3.563820	1,439,562	\$ 5,130	0	\$ -	0	\$ -	652,181	\$ 2,324	0	\$ -
Saugerties	2.246883	12,962,878	\$ 29,126	0	\$ -	0	\$ -	1,228,108	\$ 2,759	0	\$ -
Shandaken	13.091003	105,150	\$ 1,377	0	\$ -	0	\$ -	1,889,067	\$ 24,730	18,800	\$ 246
Shawangunk	18.381370	6,565,166	\$ 120,677	0	\$ -	37,000	\$ 680	599,535	\$ 11,020	0	\$ -
Ulster	4.756573	1,876,011	\$ 8,923	0	\$ -	0	\$ -	116,140	\$ 552	0	\$ -
Wawarsing	3.185108	1,892,403	\$ 6,028	0	\$ -	107,774	\$ 343	1,643,850	\$ 5,236	0	\$ -
Woodstock	4.778612	1,105,567	\$ 5,283	0	\$ -	95,000	\$ 454	2,651,387	\$ 12,670	1,356,705	\$ 6,483
Totals:		125,128,669	\$ 536,130	3,996,788	\$ 14,834	9,287,083	\$ 32,964	23,241,778	\$ 127,752	1,877,432	\$ 8,784

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 2025 County Taxes

Town	County Tax Rate	Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	16.455635	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	3.808752	0	\$ -	1,322,428	\$ 5,037	6,000	\$ 23	0	\$ -	1,173,100	\$ 4,468
Gardiner	3.601221	4,121,475	\$ 14,842	0	\$ -	0	\$ -	0	\$ -	629,300	\$ 2,266
Hardenburgh	4.299661	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	2.238620	0	\$ -	18,065	\$ 40	1,500	\$ 3	10,500	\$ 24	659,900	\$ 1,477
Kingston, Town	4.004695	30,000	\$ 120	1,438,500	\$ 5,761	0	\$ -	95,000	\$ 380	0	\$ -
Kingston, City	3.916981	1,023,441	\$ 4,009	2,679,200	\$ 10,494	3,000	\$ 12	0	\$ -	15,521,100	\$ 60,796
Lloyd	3.251258	1,068,050	\$ 3,473	41,600	\$ 135	6,000	\$ 20	0	\$ -	17,445,656	\$ 56,720
Marbletown	3.980710	0	\$ -	2,673,400	\$ 10,642	1,500	\$ 6	0	\$ -	412,500	\$ 1,642
Marlborough	3.861383	3,832,380	\$ 14,798	2,431,000	\$ 9,387	1,500	\$ 6	169,100	\$ 653	0	\$ -
New Paltz	3.542104	734,555	\$ 2,602	2,449,226	\$ 8,675	4,500	\$ 16	342,400	\$ 1,213	407,496,000	\$ 1,443,393
Olive	2.612922	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Plattekill	3.892407	137,775	\$ 536	0	\$ -	4,500	\$ 18	0	\$ -	96,800	\$ 377
Rochester	3.846306	78,750	\$ 303	0	\$ -	3,000	\$ 12	0	\$ -	0	\$ -
Rosendale	3.563820	204,650	\$ 729	526,000	\$ 1,875	1,500	\$ 5	0	\$ -	242,000	\$ 862
Saugerties	2.246883	1,354,750	\$ 3,044	9,400,000	\$ 21,121	6,000	\$ 13	10,500	\$ 24	9,883,500	\$ 22,207
Shandaken	13.091003	0	\$ -	0	\$ -	0	\$ -	37,500	\$ 491	731,900	\$ 9,581
Shawangunk	18.381370	216,915	\$ 3,987	0	\$ -	1,500	\$ 28	0	\$ -	1,931,272	\$ 35,499
Ulster	4.756573	6,764,292	\$ 32,175	7,701,623	\$ 36,633	4,500	\$ 21	0	\$ -	900,400	\$ 4,283
Wawarsing	3.185108	653,750	\$ 2,082	3,973,812	\$ 12,657	1,500	\$ 5	128,200	\$ 408	14,725,500	\$ 46,902
Woodstock	4.778612	267,500	\$ 1,278	65,000	\$ 311	0	\$ -	0	\$ -	2,273,100	\$ 10,862
Totals:		20,488,283	\$ 83,979	34,719,854	\$ 122,768	46,500	\$ 187	793,200	\$ 3,193	474,122,028	\$ 1,701,337

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 2025 County Taxes

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue Forgone	Value	Revenue Forgone	Value	Revenue Forgone
Denning	16.455635	3,865,235	\$ 63,605	0	\$ -	5,511,196	\$ 90,690
Esopus	3.808752	205,259,895	\$ 781,784	23,570,779	\$ 89,775	262,840,601	\$ 1,001,095
Gardiner	3.601221	18,334,500	\$ 66,027	271,940	\$ 979	57,323,757	\$ 206,436
Hardenburgh	4.299661	5,597,800	\$ 24,069	41,870	\$ 180	9,459,650	\$ 40,673
Hurley	2.238620	26,290,600	\$ 58,855	487,100	\$ 1,090	71,581,068	\$ 160,243
Kingston, Town	4.004695	4,128,000	\$ 16,531	55,450	\$ 222	7,523,702	\$ 30,130
Kingston, City	3.916981	468,107,445	\$ 1,833,568	53,641,100	\$ 210,111	570,775,883	\$ 2,235,718
Lloyd	3.251258	57,182,100	\$ 185,914	471,738	\$ 1,534	108,323,283	\$ 352,187
Marbletown	3.980710	55,956,884	\$ 222,748	353,000	\$ 1,405	90,934,584	\$ 361,984
Marlborough	3.861383	50,978,500	\$ 196,848	967,265	\$ 3,735	104,967,907	\$ 405,321
New Paltz	3.542104	148,354,005	\$ 525,485	200,878	\$ 712	588,596,906	\$ 2,084,871
Olive	2.612922	23,932,124	\$ 62,533	0	\$ -	55,191,812	\$ 144,212
Plattekill	3.892407	18,047,800	\$ 70,249	596,200	\$ 2,321	49,213,070	\$ 191,557
Rochester	3.846306	52,774,380	\$ 202,986	60,000	\$ 231	87,033,623	\$ 334,758
Rosendale	3.563820	29,422,420	\$ 104,856	135,465	\$ 483	49,366,017	\$ 175,932
Saugerties	2.246883	118,757,520	\$ 266,834	2,800,195	\$ 6,292	249,567,465	\$ 560,749
Shandaken	13.091003	6,778,067	\$ 88,732	0	\$ -	12,029,282	\$ 157,475
Shawangunk	18.381370	44,338,670	\$ 815,005	263,975	\$ 4,852	60,214,073	\$ 1,106,817
Ulster	4.756573	163,909,709	\$ 779,648	21,062,670	\$ 100,186	220,019,567	\$ 1,046,539
Wawarsing	3.185108	140,006,156	\$ 445,935	545,900	\$ 1,739	181,574,924	\$ 578,336
Woodstock	4.778612	61,431,350	\$ 293,557	2,603,938	\$ 12,443	97,360,899	\$ 465,250
Totals:		1,703,453,160	\$ 7,105,769	108,129,463	\$ 438,290	2,939,409,269	\$ 11,730,974

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

Year	Veterans		Paraplegics		Aged		Grandparents		Physical Disability		Agricultural		Labor		Farm Building		Forest land		Fisher Forest	
	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone
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	
2024	744,312		3,625		760,173		2,399		44,478		536,130		14,834		32,964		127,752		8,784	

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

Year	Business Investment		Solar		Clergy		County		State		Wholly Exempt		Miscellaneous		Total		
	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Tax Sale	Revenue	Foregone	Owned	Revenue	Foregone	Property	Revenue	Foregone	Revenue	Foregone
2007	120,825	48	1,128	1,009	1,040,976	7,979,713	1,009	1,040,976	7,979,713	1,040,976	7,979,713	7,979,713	7,979,713		11,449,120		
2008	119,897	39	1,041	576	935,090	6,640,294	576	935,090	6,640,294	935,090	6,640,294	6,640,294	6,640,294		9,961,459		
2009	92,447	162	1,042	1,828	1,237,233	7,046,152	1,828	1,237,233	7,046,152	1,237,233	7,046,152	7,046,152	7,046,152		11,102,616		
2010	104,126	2,122	1,034	717	1,932,516	7,417,325	717	1,932,516	7,417,325	1,932,516	7,417,325	7,417,325	7,417,325		12,179,710		
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616	2,234	2,113,180	6,758,616	2,113,180	6,758,616	6,758,616	6,758,616		12,274,358		
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	2,645	2,037,480	7,834,743	2,037,480	7,834,743	7,834,743	7,834,743	89,309	12,894,009		
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	6,631	2,098,190	7,913,117	2,098,190	7,913,117	7,913,117	7,913,117	247,675	13,737,896		
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	7,152	2,061,228	7,995,482	2,061,228	7,995,482	7,995,482	7,995,482	252,485	13,599,513		
2015	70,806	9,646	369	5,449	2,022,042	7,712,357	5,449	2,022,042	7,712,357	2,022,042	7,712,357	7,712,357	7,712,357	241,993	13,174,226		
2016	68,185	13,060	339	3,168	2,037,101	7,624,241	3,168	2,037,101	7,624,241	2,037,101	7,624,241	7,624,241	7,624,241	279,701	13,130,027		
2017	95,161	14,938	315	5,907	2,017,196	7,643,114	5,907	2,017,196	7,643,114	2,017,196	7,643,114	7,643,114	7,643,114	313,181	13,128,057		
2018	96,010	17,203	305	13,666	1,964,577	7,721,058	13,666	1,964,577	7,721,058	1,964,577	7,721,058	7,721,058	7,721,058	320,333	13,088,369		
2019	104,992	26,432	260	13,146	1,976,189	7,920,367	13,146	1,976,189	7,920,367	1,976,189	7,920,367	7,920,367	7,920,367	332,514	13,268,863		
2020	101,323	55,074	227	87,014	1,967,434	8,028,159	87,014	1,967,434	8,028,159	1,967,434	8,028,159	8,028,159	8,028,159	372,598	13,388,886		
2021	83,632	93,610	199	91,366	1,931,072	7,979,233	91,366	1,931,072	7,979,233	1,931,072	7,979,233	7,979,233	7,979,233	396,511	13,263,316		
2022	65,993	91,103	210	11,132	1,771,055	7,565,060	11,132	1,771,055	7,565,060	1,771,055	7,565,060	7,565,060	7,565,060	394,227	12,371,185		
2023	82,032	98,066	177	52,305	1,734,942	7,250,782	52,305	1,734,942	7,250,782	1,734,942	7,250,782	7,250,782	7,250,782	406,336	12,000,063		
2024	83,979	122,768	187	3,193	1,701,337	7,105,769	3,193	1,701,337	7,105,769	1,701,337	7,105,769	7,105,769	7,105,769	438,290	11,730,974		

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