

ULSTER COUNTY

2012 Real Property Data Report

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

Thomas H. Jackson, Jr. Director of Real Property



**Report Data Based On 2012 Assessment Roll
and includes
2012-13 School Tax Rates and
2013 County, Town and Special District Tax Rates**

Presented To:

Michael P. Hein, County Executive

and the

Ulster County Legislature

and the

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

DISCLAIMER

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

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

2012 Real Property Data Report

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

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Burton Gulnick, Jr.
Commissioner of Finance



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

February 4, 2013

Honorable Michael P. Hein, Ulster County Executive

Honorable Terry L. Bernardo, Chairperson Ulster County Legislature

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

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

Accordingly, I hereby submit the Ulster County 2012 Real Property Data Report.

Respectfully,

Thomas H. Jackson, Jr.
Director of Real Property Tax Service

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

Ulster County Website: www.ulstercountyny.gov

Ulster County

2012 Real Property Data Report

Introduction

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

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

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

Real Property Staff

Thomas H. Jackson, Jr., Director of Real Property
Margaret Dugan, Real Property Information System Specialist
Tracey Williams, Real Property Tax Service Assistance
Susan J. Wilson, Senior Tax Map Specialist
William Peetoom, Senior Tax Map Specialist
Other Department of Finance staff play a critical role in
Real Property functions throughout the year

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

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

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

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

During 2012, the services provided pursuant to this statute included:

- Processing a total of 4,068 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 510 tax map revisions were processed In 2012 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 236 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including an annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance..

Responsibilities and Services (continued)

Other related services authorized by the county include:

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

Special projects during 2012 included:

- Research and evaluation of real property records of county owned properties.
- Participation on a "sales team" committee for the disposition of certain county owned properties.
- Development and implementation of upgrades to the county tax sale process.
- Research of ownership records and parcel boundaries for the Department of Public Works for the reconstruction of a section Ulster Heights Road washed out during Hurricane Irene.
- Providing administrative support to the Town of Wawarsing for a town-wide data collection project.
- Providing assessor training on administration of Ulster County First Time Homebuyer County Property Tax Exemption.
- Participating in the Ulster County Office for the Aging forum on the WGHQ radio station.

Real Property Service Statistics

- Ulster County total area: (according to U.S. Census Bureau)
 - Land - 1,124.2 square miles or 719,488 acres
 - Water - 36.5 square miles or 23,360 acres
 - Total - 1,160.7 square miles or 742,848 acres
- Total municipalities served: 20 Towns, 3 Villages and 1 City
- Total number of parcels on tax maps: 86,472
- Total tax map sheets: 827
- 2012 tax map revisions processed: 510
- 2012 survey & subdivision map certifications: 217
- Total 2012 property transfers: 4,068
- Total 2012 applications for correction of errors & refunds: 236

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. Below is a chart illustrating a six-year transfer history.

SWIS	Towns / City	2007	2008	2009	2010	2011	2012
510800	Kingston, City	624	460	440	489	404	385
512000	Denning	34	43	31	33	27	30
512200	Esopus	259	246	192	235	186	194
512400	Gardiner	197	208	166	122	150	147
512600	Hardenburgh	20	26	21	18	20	21
512800	Hurley	241	198	195	172	160	186
513000	Kingston, Town	52	33	30	24	16	27
513200	Lloyd	300	277	239	232	156	198
513400	Marbletown	219	221	183	174	175	194
513600	Marlborough	239	218	179	162	148	186
513800	New Paltz	311	235	208	204	192	256
514000	Olive	135	164	135	152	128	131
514200	Plattekill	243	196	171	183	142	163
514400	Rochester	355	291	244	220	181	218
514600	Rosendale	154	156	132	133	118	116
514800	Saugerties	597	523	462	460	428	448
515000	Shandaken	163	156	128	125	160	152
515200	Shawangunk	295	278	240	206	219	208
515400	Ulster	355	248	274	260	232	243
515600	Wawarsing	372	332	332	361	316	328
515800	Woodstock	307	252	229	265	224	237
510000	County Total	5,472	4,761	4,231	4,230	3,782	4,068

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

Other Map Copies

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

Tax mapping is also available for viewing online at <http://gis.co.ulster.ny.us>
We look forward to the ongoing exchange of maps with Land Surveyors at no charge.
Copies of filed maps and deeds are available from the County Clerk's Office.

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

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

The fees authorized by RPTL 503.7 are as follows:

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

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

Ulster County Assessors

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

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

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

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

Assessment Calendar

Key dates that affect the assessment process are:

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

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Equitable Assessment Administration

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

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

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

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

2013
ADOPTED BUDGET - EXPENDITURES

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

	2010 ACTUAL EXPENSE	2011 ACTUAL EXPENSE	2012 ADOPTED BUDGET	2012 REVISED BUDGET	2013 APPROPRIATION REQUEST	2013 EXECUTIVE RECOMMENDATION	2013 APPROPRIATION ADOPTED
1355 Assessment							
1116 Real Property Div							
100 .1 Personnel Expenses							
192 1005 Regular Pay	430,341	397,263	400,698	400,698	286,117	286,117	286,117
192 1807 Part Time Pay	145						25,000
TOTAL: 100 .1 Personnel Expenses	430,487	397,263	400,698	400,698	286,117	286,117	311,117
200 .2 Equipment Expenses							
205 2035 General Office Equipment				20,000			
TOTAL: 200 .2 Equipment Expenses				20,000			
400 .4 Contractual Expenses							
401 4001 General Office Supplies	4,184	3,508	4,200	4,200	3,100	3,100	3,100
424 4400 Other Fees for Professional Service			8,500	8,500	8,500	8,500	8,500
430 4461 Conference/Related Exp-Non Mileage	1,043	563	900	900	900	900	900
430 4463 Memberships	650	615	700	700	615	615	615
430 4466 Periodicals/Subscriptions	170	187	350	350	350	350	350
432 4492 Non-Tax Travel & Related Expense	188	499	975	975	3,375	3,375	3,375
432 4493 Non-Taxable Mileage	258						
433 4507 Repair & Maintenance Equipment	43						
438 4668 Outside Printing Services	305	256	600	600			
TOTAL: 400 .4 Contractual Expenses	6,842	5,629	16,225	16,225	16,840	16,840	16,840
TOTAL: 1116 Real Property Div	437,329	402,893	416,923	436,923	302,957	302,957	327,957
TOTAL: 1355 Assessment	437,329	402,893	416,923	436,923	302,957	302,957	327,957

2013
ADOPTED BUDGET - REVENUES

BREVAJS13A

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

	2010 ACTUAL REVENUE	2011 ACTUAL REVENUE	2012 ADOPTED BUDGET	2012 REVISED ESTIMATE	2013 REVENUE REQUEST	2013 EXECUTIVE RECOMMENDATION	2013 REVENUE ADOPTED
1355 Assessment							
1116 Real Property Div							
667 3040 SA, Tax Maps & Assessments	0	0			2,700	2,700	2,700
669 3070 SA, Railroad Ceiling Financial Asst	78,062	0					
343 1289 Other General Government Income	0	0	8,500	8,500	8,500	8,500	8,500
633 2655 Minor Sales, Other	9,550	7,611	8,000	8,000	8,000	8,000	8,000
TOTAL: 1116 Real Property Div	87,612	7,611	16,500	16,500	19,200	19,200	19,200
TOTAL: 1355 Assessment	87,612	7,611	16,500	16,500	19,200	19,200	19,200

Largest Taxpayers

For the 2012 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 Supply	1,262,644,148
2. New York State	347,107,954
3. Central Hudson Gas & Electric	333,227,745
4. PCK Development Co LLC (Hudson Valley Mall)	94,225,109
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	67,794,984
6. Verizon New York Inc	65,694,781
7. Hudson Valley 2011 LLC (includes Wal-Mart, Sam's Club, Lowe's, Marriot, etc.)	55,055,721
8. Smiley Brothers Inc (Hotel Resort Complex)	27,876,000
9. Criterion Atlantic (Warehouse- Iron Mountain)	17,743,000
10. Stony Run (Apartments)	17,348,000

2012 Residential Assessment Ratios and Equalization Rates

Established by the NYS Office of Real Property Services

Municipality Type	Municipality Name	Residential Rate (RAR)	Equalization Rate
City	Kingston	100.00	100.00
Town	Denning	16.00	18.00
Town	Esopus	100.00	100.00
Town	Gardiner	87.57	89.00
Town	Hardenburgh	63.64	63.75
Town	Hurley	100.93	111.54
Town	Kingston	79.91	90.10
Town	Lloyd	100.00	100.00
Town	Marbletown	100.00	100.00
Town	Marlborough	96.41	100.00
Town/Village	New Paltz	100.00	100.00
Town	Olive	103.90	100.00
Town	Plattekill	100.36	100.00
Town	Rochester	96.70	100.00
Town	Rosendale	100.00	100.00
Town	Saugerties	100.00	100.00
Town/Village	Shandaken	18.74	24.00
Town	Shawangunk	20.01	20.87
Town	Ulster	73.80	78.14
Town	Wawarsing	1.37	1.70
Village	Ellenville	5.18	6.58
Town	Woodstock	98.35	100.00

Notes:

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

The above rates apply to the 2012 Assessment Role, the 2012-13 School Tax Bill and the 2013 County and Town Tax Bills

New York State Owned Land in Ulster County				
2012 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
Total Acreage of NYS Owned Land			183,597	or 24.7%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,324	0	0.00
512000	Denning	1,127	300	42,161.65
512200	Esopus	4,230	11	698.01
512400	Gardiner	2,906	32	2,884.28
512600	Hardenburgh	770	188	27,587.96
512800	Hurley	3,463	25	932.55
513000	Kingston, Town	657	54	1,645.75
513200	Lloyd	4,244	0	0.00
513400	Marbletown	3,738	4	17.25
513600	Marlborough	3,759	1	38.00
513800	New Paltz	4,107	0	0.00
514000	Olive	3,081	36	8,172.55
514200	Plattekill	3,820	27	302.25
514400	Rochester	4,724	60	14,780.81
514600	Rosendale	2,699	6	5.47
514800	Saugerties	9,282	14	1,386.88
515000	Shandaken	3,373	217	55,130.18
515200	Shawangunk	4,552	28	2,222.28
515400	Ulster	5,281	5	61.50
515600	Wawarsing	6,084	27	18,099.61
515800	Woodstock	4,667	78	7,470.04
510000	County Total	84,888	1,113	183,597.02

New York City Owned Land in Ulster County				
2012 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
Total Acreage of NY City Owned Land			35,581	or 4.8%
		Total	NY City	NY City
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,324	2	3.62
512000	Denning	1,127	64	2,660.47
512200	Esopus	4,230	0	0.00
512400	Gardiner	2,906	1	143.20
512600	Hardenburgh	770	12	760.63
512800	Hurley	3,463	26	6,579.30
513000	Kingston, Town	657	1	5.90
513200	Lloyd	4,244	0	0.00
513400	Marbletown	3,738	10	722.06
513600	Marlborough	3,759	0	0.00
513800	New Paltz	4,107	1	97.80
514000	Olive	3,081	121	10,742.11
514200	Plattekill	3,820	2	7.82
514400	Rochester	4,724	2	16.60
514600	Rosendale	2,699	0	0.00
514800	Saugerties	9,282	0	0.00
515000	Shandaken	3,373	67	2,779.77
515200	Shawangunk	4,552	1	100.90
515400	Ulster	5,281	0	0.00
515600	Wawarsing	6,084	64	5,897.37
515800	Woodstock	4,667	98	5,063.92
	County Total	84,888	472	35,581.47

Tax Rates

For the 2012 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 2012 Municipal Assessment Rolls
- The 2012-13 School District Tax Levies (9/01/12 tax bills)
- The 2013 County, Town and Special District Tax levies (1/01/13 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				
2006	30.52	14.42		Homestead		44.94
	60.73	14.42		Non-homestead		75.15
2007	31.90	15.94		Homestead		47.84
	64.32	15.94		Non-homestead		80.26
2008	32.61	16.56		Homestead		49.17
	67.14	16.56		Non-homestead		83.70
2009	6.08	3.51		Homestead		9.59
	13.34	3.51		Non-homestead		16.85
2010	7.08	3.73		Homestead		10.81
	13.52	3.73		Non-homestead		17.25
2011	7.30	3.91		Homestead		11.21
	14.11	3.91		Non-homestead		18.02
2012	8.54	4.24		Homestead		12.78
	15.77	4.24		Non-homestead		20.01
2013	9.10	4.31		Homestead *		13.41
	16.51	4.31		Non-homestead		20.82

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

Village Tax Rates *

	2006	2007	2008	2009	2010	2011	2012
ELLENVILLE*	197.80	221.82	236.61	253.55	265.49	283.86	295.99
NEW PALTZ	5.96	4.62	4.77	4.77	4.86	4.85	4.85
SAUGERTIES	7.39	7.39	7.68	8.15	8.14	6.76	6.76

* Village tax rates are applied to the Village Assessment Rolls

2013 Ulster County Tax Rates

	Column 1 County Taxable Value	+ Column 2 Clergy Exemption	+ Column 3 Veterans Exemption	= Column 4 Apportionment Value	Divide by Column 5 State Equal- ization Rate	= Column 6 Equalized Value	Column 7 % Share of County Tax	Column 8 Share of County Tax	Column 9 Other Adjustments	Column 10 Net County Charges	Column 11 Col 10 / Col 1 = Tax Rate
TOWNS:			Amount to be Raised: 78,676,206.34								
Denning	27,059,787		135,495	27,195,282	18.00%	151,084,900	0.8162759%	642,214.91		642,214.91	23.733184
Esopus	813,130,380	6,000	13,369,596	826,505,976	100.00%	826,505,976	4.4654159%	3,513,219.81		3,513,219.81	4.320611
Gardiner	724,003,415		6,707,966	730,711,381	89.00%	821,024,024	4.4357982%	3,489,917.74		3,489,917.74	4.820306
Hardenburgh	106,330,291		149,235	106,479,526	63.75%	167,026,707	0.9024057%	709,978.58		709,978.58	6.677106
Hurley	865,689,383	1,500	13,610,370	879,301,253	111.54%	788,328,181	4.2591503%	3,350,937.88		3,350,937.88	3.870832
Kingston Town	77,517,692		1,313,451	78,831,143	90.10%	87,492,945	0.4727036%	371,905.29		371,905.29	4.797683
Kingston City	1,525,907,347	13,500	22,871,190	1,548,792,037	100.00%	1,548,792,037	8.3677563%	6,583,433.19		6,583,433.19	4.314438
Lloyd	1,021,715,030	4,500	14,141,835	1,035,861,365	100.00%	1,035,861,365	5.5965134%	4,403,124.45		4,403,124.45	4.309543
Marbletown	911,295,619	3,000	9,958,710	921,257,329	100.00%	921,257,329	4.9773350%	3,915,978.34		3,915,978.34	4.297155
Marlborough	761,918,961		16,745,845	778,664,806	100.00%	778,664,806	4.2069414%	3,309,861.88		3,309,861.88	4.344113
New Paltz	1,172,289,108	4,500	13,226,784	1,185,520,392	100.00%	1,185,520,392	6.4050857%	5,039,278.42		5,039,278.42	4.298665
Olive	1,191,351,994	3,000	8,510,380	1,199,865,374	100.00%	1,199,865,374	6.4825882%	5,100,254.48		5,100,254.48	4.281064
Plattekill	668,648,671	4,500	13,779,465	682,432,636	100.00%	682,432,636	3.6870218%	2,900,808.86		2,900,808.86	4.338315
Rochester	763,718,286	3,000	9,510,771	773,232,057	100.00%	773,232,057	4.1775895%	3,286,768.95		3,286,768.95	4.303641
Rosendale	491,661,618	3,000	8,492,677	500,157,295	100.00%	500,157,295	2.7022313%	2,126,013.08		2,126,013.08	4.324139
Saugerties	1,760,440,939	10,500	35,472,582	1,795,924,021	100.00%	1,795,924,021	9.7029518%	7,633,914.38		7,633,914.38	4.336365
Shandaken	160,754,706		1,112,144	161,866,850	24.00%	674,445,208	3.6438676%	2,866,856.79		2,866,856.79	17.833735
Shawangunk	180,234,139	1,500	3,928,508	184,164,147	20.87%	882,434,820	4.7675862%	3,750,955.93		3,750,955.93	20.811573
Ulster	1,004,954,289	7,500	13,446,822	1,018,408,611	78.14%	1,303,312,786	7.0414901%	5,539,977.25		5,539,977.25	5.512666
Wawarsing	18,367,869	4,500	323,934	18,696,303	1.70%	1,099,782,529	5.9418643%	4,674,833.44		4,674,833.44	254.511475
Woodstock	1,275,819,861	1,500	10,081,409	1,285,902,770	100.00%	1,285,902,770	6.9474279%	5,465,972.69		5,465,972.69	4.284282
Total	15,522,809,385	72,000	216,889,169	15,739,770,554		18,509,048,159	100.00%	78,676,206.34	0.00	78,676,206.34	

Note:	
County Budget:	78,730,408.00
County Relevies:	54,201.66
County Tax:	78,676,206.34

Data Source: Ulster County Real Property Tax Service Agency

2013 Town Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9	Column 10
	Town Taxable	Town General	Erroneous	Public	Home	Town Share	Total Town	Town General Rate	Total Town	Town H'way Rate
	Value	Charge	Taxes	Library	Relief	of Relievs	General Charges	(Col 7 / Col 1)*1000	Highway	(Col 9 / Col 1)*1000
Towns:							=(sum cols 2,3,5)-col 6		Charges	
Denning	27,210,930	182,334.00	(0.26)		1,009.50	1,881.35	181,461.89	6.66871	670,993.00	24.65895
Esopus	818,932,920	1,214,123.00	8,073.97			632.55	1,221,564.42	1.49165	1,369,646.00	1.67248
Gardiner	722,956,677	633,269.00	1.50	229,230		206.89	862,293.61	1.19273	999,263.00	1.38219
Hardenburgh	106,522,031	293,835.00	0.30			0.00	293,835.30	2.75845	481,250.00	4.51784
Hurley	874,808,894	843,522.00	(0.22)			151.35	843,370.43	0.96406	1,400,037.00	1.60039
Kingston Town	78,013,616	321,525.00	2,525.91		750.14	54.61	324,746.44	4.16269	221,420.00	2.83822
Kingston City	1,531,544,630		(2.02)		1,643,040.05	0.00	1,643,038.03	1.07280		0.00000
Lloyd	1,018,753,459	2,959,767.30	11,047.14			1,320.31	2,969,494.13	2.91483	1,599,117.00	1.56968
Marbletown	907,234,647	803,371.00	117.38			1,753.89	801,734.49	0.88371	1,152,125.00	1.26993
Marlborough	764,798,880	3,196,213.00	32.00			294.96	3,195,950.04	4.17881	2,486,479.00	3.25115
New Paltz										
Town Within Village	1,173,742,915	5,998,389.00	(1.89)	321,000		0.00	6,319,387.11	5.38396	480,342.00	0.40924
Add Town Outside of Village	869,895,800	10,140.00					10,140.00	0.01166	1,314,769.00	1.51141
Town Outside of Village Rate							0.00	5.39562		1.92065
Olive	1,192,222,559	1,401,352.00	4.68	129,000		0.00	1,530,356.68	1.28362	1,609,274.00	1.34981
Plattekill	667,623,300	1,265,451.00	2,872.71		54,948.98	891.95	1,322,380.74	1.98073	1,244,142.00	1.86354
Rochester	760,913,031	707,903.00	222.75		42,215.53	769.64	749,571.64	0.98510	1,153,659.00	1.51615
Rosendale	492,594,110	1,490,604.00	948.38			1,227.02	1,490,325.36	3.02546	1,010,833.00	2.05206
Saugerties										
Town Within Village	1,762,560,815	6,149,670.00	19,446.31		105,268.70	0.00	6,274,385.01	3.55981	0.00	0.00000
Add Town Outside of Village	1,471,102,306	248,607.00					248,607.00	0.16899	2,750,656.00	1.86979
Town Outside of Village Rate							0.00	3.72881		1.86979
Shandaken	160,754,706	1,686,832.00	1,602.60			5,519.53	1,682,915.07	10.46884	1,360,338.00	8.46220
Shawangunk	183,395,847	1,400,360.00	(0.84)		22,504.26	3,923.26	1,418,940.16	7.73704	1,552,365.00	8.46456
Ulster	1,013,244,640	5,392,498.00	22,921.95		85,991.44	4,072.60	5,497,338.79	5.42548	2,564,555.00	2.53103
Wawarsing										
Town Within Village	18,562,971	2,333,299.00	6,871.25		183,906.03	8,367.67	2,515,708.61	135.52295	0.00	0.00000
Add Town Outside of Village	15,806,035	220,407.00					220,407.00	13.94448	3,283,421.00	207.73211
Town Outside of Village Rate								149.46743		207.73211
Woodstock	1,278,210,268	3,486,588.00	2,418.06		15,235.93	3,764.56	3,500,477.43	2.73858	1,591,044.00	1.24474
Total	17,911,405,987	42,240,059.30	79,101.66	679,230	2,154,870.56	34,832.14	45,118,429.38		30,295,728.00	

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

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
20 DENNING									
Claryville Fire	FD011 (EQ DIST)	185,401.00	Denning (Ulster Co.)	18,845,399	18.00%	104,696,661	89.779334%	166,451.78	8.832489
			Neversink (Sullivan Co.)	449,342	3.77%	11,918,886	10.220666%	18,949.22	42.171036
						=====	=====	=====	
						116,615,547	100.000000%	185,401.00	
Fire Protection Dist	FD013	8,000.00		9,910,562					0.807220
22 ESOPUS									
Rifton Fire	FD021	284,500.00		136,510,827					2.084084
Esopus Fire	FD022	336,000.00		225,550,991					1.489685
St Remy Fire	FD023	126,087.00		134,107,909					0.940191
Port Ewen Fire	FD024	475,658.00		335,538,440					1.417596
South Rondout Fire	FD028	42,000.00		25,504,296					1.646781
Port Ewen Hydrant	HY022	45,000.00		328,697,190					0.136904
Town Library	LB022	270,380.00		847,121,655					0.319175
May Park New Salem Light	LT021	9,000.00		29,323,991					0.306916
Rifton Light	LT022	13,500.00		50,860,275					0.265433
Port Ewen Light	LT025	49,000.00		281,935,697					0.173798
South Rondout Light	LT029	8,500.00		28,244,505					0.300943
Port Ewen Sewer	SW021	239,250.00		295,901,550					0.808546
Port Ewen Water	WD023	414,500.00		330,518,036					1.254092
24 GARDINER									
Gardiner Fire	FD031	367,471.00		648,836,665					0.566354
Shawangunk Valley Fire #1	FD174 (EQ DIST)	287,019.00	Gardiner	99,748,531	89.00%	112,077,001	42.528584%	122,065.12	1.223728
			Shawangunk	31,608,939	20.87%	151,456,344	57.471416%	164,953.88	5.218583
						=====	=====	=====	
						263,533,345	100.000000%	287,019.00	
Gardiner Light	LT031	5,500.00		36,307,668					0.151483
Gardiner Sewer Cap-Costs	SW031 (UNITS)	7,250.00		205.50					35.279805
Gardiner Sewer Oper-Maint	SW032 (UNITS)	55,595.00		251.00					221.494024

2013 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)	266,240.00	Hardenburgh (Ulster Co.)	28,573,465	63.75%	44,821,122	10.975396%	29,220.89	1.022658
			Middletown (Delaware Co.)	356,024,243	100.00%	356,024,243	87.180039%	232,108.14	0.651945
			Roxbury (Delaware Co.)	2,335,168	31.00%	7,532,800	1.844565%	4,910.97	2.103048
						408,378,165	100.000000%	266,240.00	
Beaverkill Valley Fire									
	FD042 (EQ DIST)	91,087.00	Hardenburgh (Ulster Co.)	57,196,115	63.75%	89,719,396	63.472812%	57,815.48	1.010829
			Rockland (Sullivan Co.)	32,793,764	65.00%	50,451,945	35.692692%	32,511.40	0.991390
			Colchester (Delaware Co.)	38,100	3.23%	1,179,567	0.834495%	760.12	19.950569
						141,350,907	100.000000%	91,087.00	
Arena Fire Dist									
	FD043 (EQ DIST)	34,166.00	Hardenburgh (Ulster Co.)	10,193,312	63.75%	15,989,509	17.635819%	6,025.45	0.591118
			Middletown (Delaware Co.)	38,471,047	100.00%	38,471,047	42.432098%	14,497.35	0.376838
			Andes (Delaware Co.)	36,204,409	100.00%	36,204,409	39.932083%	13,643.20	0.376838
						90,664,965	100.000000%	34,166.00	
Fire Protection Dist #1	FD044	1,000.00		13,655,437					0.073231
Hardenburgh Insurance Prem.	FD043	2,392.33		10,193,312					0.234696
Hardenburgh Insurance Prem.	FD041	6,706.10		28,573,465					0.234697
Hardenburgh Ambulance	AD300	2,100.00		38,766,777					0.054170
28 HURLEY									
Hurley Fire	FD051	212,305.00		305,884,137					0.694070
West Hurley Fire	FD052	342,786.00		587,447,403					0.583518
West Hurley Library	LB052	181,290.00		587,382,053					0.308641
West Hurley Lib Bond	LB050	44,033.00		586,491,533					0.075079
Hurley Library	LB053	107,460.00		305,884,137					0.351309
Rolling Meadows Light	LT051	8,000.00		44,178,532					0.181083
30 KINGSTON									
Sawkill Fire	FD061	134,990.00		80,287,130					1.681340

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
32 LLOYD									
Highland Ambulance Dist	AD400	230,256.00		1,059,156,392.00					0.217396
Highland Fire	FD072	1,007,105.00		1,000,429,490					1.006673
Clintondale Fire	FD121 (EQ DIST)	332,824.00	LLoyd	59,361,257	100.00%	59,361,257	26.750293%	89,031.40	1.499823
			Plattekill	162,547,550	100.00%	162,547,550	73.249707%	243,792.60	1.499823
						221,908,807	100.000000%	332,824.00	
Highland Light	LT071	198,875.00		942,472,350					0.211014
Highland Sewer	SW071	219,785.00		392,876,931					0.559425
Highland Sewer Cap Cost	SW073	178,826.00		414,969,943					0.430937
Sewer Hook Up	SW076(MOVE TAX)	766.00		766					
Highland Water	WD072	36,419.00		451,597,426					0.080645
Highland Water Cap Cost	WD074	403,546.00		486,598,349					0.829321
34 MARBLETOWN									
Stone Ridge Fire	FD081	366,595.00		208,974,485					1.754257
High Falls Fire	FD082 (EQ DIST)	269,373.00	Marbletown	160,448,915	100.00%	160,448,915	79.133940%	213,165.47	1.328557
			Rosendale	42,307,217	100.00%	42,307,217	20.866060%	56,207.53	1.328557
						202,756,132	100.000000%	269,373.00	
Cottekill Fire	FD083 (EQ DIST)	118,225.00	Marbletown	42,071,965	100.00%	42,071,965	56.813627%	67,167.91	1.596500
			Rosendale	31,980,630	100.00%	31,980,630	43.186373%	51,057.09	1.596500
						74,052,595	100.000000%	118,225.00	
Marbletown Fire	FD084	65,770.00		35,242,162					1.866231
Lomontville Fire	FD085	104,000.00		180,710,197					0.575507
Kripplebush Fire	FD086	135,725.00		184,487,321					0.735687
Vly Atwood Fire	FD087	55,000.00		137,123,713					0.401098
Stone Ridge Library	LB081	245,680.00		948,956,653					0.258895
Stone Ridge Light	LT081	6,500.00		40,040,410					0.162336
High Falls Light	LT082	6,500.00		32,577,784					0.199522
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,496,159	100.00%	30,496,159	77.859169%	8,097.35	0.265520
			Rosendale	8,672,200	100.00%	8,672,200	22.140831%	2,302.65	0.265520
						39,168,359	100.000000%	10,400.00	

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
36 MARLBOROUGH									
Winston Est - Dist 1	DD020 (MOVE TAX)	1,540.00		1,540					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	1,540.00		1,540					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,540.00		1,540					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	1,100.00		1,100					
Meadow View Est Dist 5	DD024 (MOVE TAX)	1,100.00		1,100					
Quaker Hill Drainage	DD025 (MOVE TAX)	840.00		840					
Marlborough Chase Dist	DD026 (MOVE TAX)	2,560.00		2,560					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	1,900.00		1,900					
Stamen Knolls Dist	DD028 (MOVE TAX)	1,476.00		1,476					
Marlborough Fire	FD091	423,900.00		506,924,532					0.836219
Milton Fire	FD092	368,900.00		300,243,298					1.228670
Riverview Dr Improv	HD120(MOVE TAX)	25,000.00		25,000					
Marlborough Light	LT091	35,950.00		141,366,104					0.254304
Milton Light	LT092	20,980.00		62,004,278					0.338364
McLaughlin Light	LT093	2,095.00		10,804,000					0.193910
Marlborough Sewer	SW091	126,750.00		101,257,143					1.251764
Milton Sewer #1	SW098	27,500.00		16,334,614					1.683541
Sewer Extension #1	SW092 (MOVE TAX)			0					
Marlborough Water	WD091			342,239,245					0.000000
38 NEW PALTZ									
Storm Water District #1	DD002(MOVE TAX)	1,439.00		1,439.00					
Storm Water District #2	DD015 (MOVE TAX)	1,805.00		1,805.00					
Storm Water District #3	DD016 (MOVE TAX)	1,607.00		1,607.00					
Storm Water District #4	DD017 (MOVE TAX)	2,293.00		2,293.00					
New Paltz Fire Protection	FD101	226,680.00		897,653,118					0.252525
Cherry Hill Sewer #5 (Adval)	SW101	5,714.40		17,123,400					0.333719
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,428.60		630.00					2.267619
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,517.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		47,999,600					0.000000
Ohioville Sewer #6 (Adval)	SW103	8,164.00		11,896,300					0.686264
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	2,041.00		1,065.00					1.916432
New Paltz Water #1	WD101	0.00		0					
New Paltz Water #2	WD102	0.00		0					
New Paltz Water #3	WD103(MOVE TAX)	4,105.00		4,105.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2013 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	610,320.00		1,217,802,252					0.501165
Onteora Court Light	LT111	700.00		4,461,005					0.156915
42 PLATTEKILL									
Clintondale Fire	FD121 (EQ DIST)	332,824.00	Lloyd	59,361,257	100.00%	59,361,257	26.750293%	89,031.40	1.499823
			Plattekill	162,547,550	100.00%	162,547,550	73.249707%	243,792.60	1.499823
						221,908,807	100.000000%	332,824.00	
Modena Fire	FD122	299,639.00		233,391,674					1.283846
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.)	305,540,283	100.00%	305,540,283	67.687342%	527,961.27	1.727960
			Newburgh (Orange Co.)	56,914,242	39.02%	145,859,154	32.312658%	252,038.73	4.428395
						451,399,437	100.000000%	780,000.00	
Hunt Road Drain	DD001 (MOVE TAX)	800.00		800.00					
Spring Meadows 1	DD003 (MOVE TAX)	1,935.00		1935.00					
Patura Gardens Drain	DD004 (MOVE TAX)	2,240.00		2240.00					
Glen Rock Drainage	DD005 (MOVE TAX)	8,382.00		8382.00					
Huckleberry Ridge Drain	DD006 (MOVE TAX)	3,234.00		3234.00					
Peters Place Drain	DD007 (MOVE TAX)	1,128.00		1128.00					
Finn Estates Drainage	DD008 (MOVE TAX)	1,088.00		1088.00					
Quaker Street Drainage	DD009 (MOVE TAX)	0.00		0.00					
Arcadia Estates Drainage	DD010 (MOVE TAX)	0.00		0.00					
Plattekill Library District	LB042	413,400.00		566,083,033					0.730282
Clintondale Light	LT121	10,350.00		28,976,574					0.357185
Modena Light	LT122	18,000.00		32,564,120					0.552756
44 ROCHESTER									
Accord Fire	FD131	625,000.00		794,362,478					0.786794
Kerhonkson Fire	FD191 (EQ DIST)	199,497.26	Rochester	65,000	100.00%	65,000	0.070687%	141.02	2.169510
			Wawarsing	1,562,130	1.70%	91,890,000	99.929313%	199,356.24	127.618215
						91,955,000	100.000000%	199,497.26	
Barry Lane	HD344 (MOVE TAX)	5,422.00		5,422.00					
Kerhonkson Light #2	LT132	2,500.00		8,497,467					0.294205
Accord Light	LT133	3,500.00		10,489,605					0.333664
Berne Road Light	LT134	1,400.00		2,447,591					0.571991

2013 Special District Tax Rates

	<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>	<i>Column 5</i>	<i>Column 6</i>	<i>Column 7</i>	<i>Column 8</i>	<i>Column 9</i>
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
46 ROSENDALE									
High Falls Fire	FD082 (EQ DIST)	269,373.00	Marbletown	160,448,915	100.00%	160,448,915	79.133940%	213,165.47	1.328557
			Rosendale	42,307,217	100.00%	42,307,217	20.866060%	56,207.53	1.328557
						=====	=====	=====	
						202,756,132	100.000000%	269,373.00	
Cottekill Fire	FD083 (EQ DIST)	118,225.00	Marbletown	42,071,965	100.00%	42,071,965	56.813627%	67,167.91	1.596500
			Rosendale	31,980,630	100.00%	31,980,630	43.186373%	51,057.09	1.596500
						=====	=====	=====	
						74,052,595	100.000000%	118,225.00	
Tillson Fire	FD143	131,500.00		177,940,878					0.739010
Bloomington Fire Prot.	FD145	294,842.28		140,573,574					2.097423
Rosendale Fire	FD148	198,100.00		121,109,776					1.635706
Rosendale Library	LB141	267,000.00		512,696,016					0.520776
High Falls Light	LT141	1,200.00		6,089,290					0.197067
High Falls Park Light	LT142	1,700.00		11,450,679					0.148463
Rosendale Light	LT143	27,000.00		93,851,541					0.287688
Rosendale Sewer	SW141	75,753.00		66,871,127					1.132821
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	30,496,159	100.00%	30,496,159	77.859169%	8,097.35	0.265520
			Rosendale	8,672,200	100.00%	8,672,200	22.140831%	2,302.65	0.265520
						=====	=====	=====	
						39,168,359	100.000000%	10,400.00	
Rosendale Water	WD141	17,980.00		95,821,067					0.187641

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
48 SAUGERTIES									
Saugerties Ambulance	AD100	558,500.00		1,846,398,910					0.302481
Glasco Fire	FD151	307,900.00		431,503,451					0.713552
Centerville Fire	FD152	651,455.00		621,192,563					1.048717
Malden-West Camp Fire	FD153	137,910.00		155,853,074					0.884872
Mt Marion Fire	FD154	188,421.83		127,985,177					1.472216
Saxton Fire	FD155	171,564.00		190,598,136					0.900135
Fire Prot. Dist.	FD156	1,000.00		15,123,300					0.066123
Town Library	LB048	521,964.00		1,843,763,523					0.283097
Library Bond	LB049	467,606.00		1,843,763,523					0.253615
Glasco Light	LT151	20,000.00		106,553,207					0.187700
Malden Light	LT152	10,100.00		66,492,927					0.151896
Quarryville Light	LT153	3,000.00		19,750,627					0.151894
Mt Marion Light	LT154	7,075.00		31,061,477					0.227774
Garden Place Light Dist	LT155	1,350.00		5,447,500					0.247820
Barclay Lane Light	LT156	930.00		5,998,500					0.155039
Windmere Light	LT157	7,050.00		34,358,000					0.205192
Barclay Hgts Light #1	LT158	4,050.00		30,632,500					0.132213
Barclay Hght Light #2	LT159	9,650.00		64,886,800					0.148721
Village Drive Light	LT160	1,250.00		9,847,600					0.126934
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		916.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	0.00		1509.36					0.000000
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		414.03					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1193.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	142,814.00		320.35					445.806150
Kings Hway Sewer	SW157(UNITS)	16,750.00		126.54					132.369211
Kings Hway Water	WD155	16,750.00		16,941,317					0.988707
Glasco Water	WD151	0.00		322,599,647					0.000000
Glasco Water Dist Ext	WD154 (UNITS)	4,484.00		62.30					71.974318
Cafaldo Water	WD152	16,560.00		15,435,500					1.072852
Malden Water	WD153(UNITS)	77,523.00		424.13					182.781223

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
54 ULSTER									
Ulster Fire #5	FD181	1,291,010.00		715,051,899					1.805477
Ulster Fire #5 Bond	FD185	92,804.00		616,119,340					0.150627
Ruby Fire	FD182	178,900.00		78,897,581					2.267497
East Kingston Fire Prot.	FD183	210,176.00		96,471,245					2.178639
Eddyville Fire Prot.	FD184	79,875.00		22,430,324					3.561027
Ulster Fire #1	FD186	199,554.00		139,403,179					1.431488
Town Library	LB181	281,500.00		1,047,049,606					0.268851
East Kingston Light	LT181	7,410.00		6,597,592					1.123137
Albany Avenue Light	LT182	31,230.00		233,212,691					0.133912
Whittier Light	LT183	5,213.00		15,413,664					0.338206
Krauss Light	LT184	9,710.00		11,886,325					0.816905
Elem Hghts Light	LT185	3,134.00		9,733,429					0.321983
Spring Lake Light	LT186	2,611.00		6,716,704					0.388732
Ulster Sewer	SW181	1,036,454.00		569,478,869					1.820004
Whittier Sewer	SW182	162,228.00		32,972,104					4.920159
Washington Ave Sewer	SW183	112,956.00		4,565,232					24.742664
Ulster Water	WD181	711,713.00		591,405,045					1.203427
Halcyon Pk Water Units	WD182 (UNITS)	51,203.00		163.00					314.128834
Spring Lake Water	WD183	46,632.00		16,207,083					2.877261
Cherry Hill Water	WD184	107,063.00		26,512,927					4.038143
Bright Acres Water	WD185	69,338.00		14,608,597					4.746383
Glenerie Water	WD186	144,133.00		25,135,218					5.734305
East Kingston Water District	WD187	76,689.00		7,135,633					10.747330

2013 Special District Tax Rates

	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	203,476.00		17,404,454					11.691030
Kerhonkson Fire	FD191 (EQ DIST)	199,497.26	Rochester	65,000	100.00%	65,000	0.070687%	141.02	2.169510
			Wawarsing	1,562,130	1.70%	91,890,000	99.929313%	199,356.24	127.618215
						=====	=====	=====	
						91,955,000	100.000000%	199,497.26	
Napanoch Fire	FD192	496,250.00		9,930,622					49.971694
Ellenville Fire	FD193	793,063.00		6,548,211					121.111400
Cragsmoor Fire	FD194	110,478.00		895,968					123.305743
Spring Glen Light #1	LT191	9,130.00		206,246					44.267525
Napanoch Light	LT192	35,200.00		1,085,361					32.431606
Kerhonkson Light	LT193	20,900.00		556,530					37.554130
Spring Glen Light #2	LT194	2,200.00		97,946					22.461356
Mooney Light	LT195	4,950.00		63,792					77.595937
Wawarsing Light	LT196	9,900.00		416,521					23.768309
Napanoch O & M Sewer	SW191	149,976.00		725,900					206.606971
Kerhonkson O & M Sewer	SW192	172,127.00		527,695					326.186528
Napanoch Water	WD191	218,559.00		1,202,485					181.756113
58 WOODSTOCK									
Woodstock Fire	FD201	1,224,183.00		1,309,689,980					0.934712
Woodstock Library	LB201	502,636.00		1,309,689,980					0.383782
Woodstock Light	LT202	16,809.00		111,350,915					0.150955
Woodstock Gardens Light	LT204	1,751.00		9,558,960					0.183179
Woodstock Water	WD203	68,938.00		201,220,763					0.342599
On-Site Sewer System	SW203 (MOVE TAX)	43,951.00		43,951.40					
On-Site/Generic	SW501 (FIXED EX)	1,344.00		2,187.00					0.614540
Hamlet Sewer District	HS101 (UNITS)	216,652.00		10,455.00					20.722334
On-Site/Non Sys	SW801 (UNITS)	1,769.00		19,196.00					0.092155

School District Tax Rates						
		2012-13 Rates		2011-12 Rates		2010-11 Rates
Ellenville Central						
Rochester		19.56408		18.4181		18.32971
Library		0.79309		0.76521		0.74396
Wawarsing		1,151.13950		1116.44823		1066.64502
Library		46.66479		46.38448		43.29241
Fallsburgh Central						
Wawarsing		1,442.487432		1368.92428		1202.67075
Library		27.022616		23.462075		20.397819
Highland Central						
Esopus		19.830824		18.935479		17.31127
Library		0.338417		0.3165		0.28682
Lloyd		19.830912		18.935589		17.31134
Library		0.338419		0.3165		0.28682
Marlboro		19.830824		18.935258		17.31127
Library		0.338417		0.3165		0.28682
New Paltz		19.830824		18.935539		17.31127
Library		0.338417		0.3165		0.28682
Plattekill		19.830824		18.935448		18.91942
Library		0.338417		0.3165		0.31346
Kingston Consolidated	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	19.22231	26.15772	18.46265	24.96501	16.14323	21.89294
Library	0.00988	0.01344	0.00972	0.01315	0.00892	0.01210
Hurley	17.25021	23.96773	17.45731	24.17671	16.49247	22.83276
Library	0.00887	0.01232	0.00919	0.01275	0.00912	0.01264
Kingston	21.18274	28.93877	20.17292	27.43008	18.88054	25.66134
Library	0.01089	0.01488	0.01063	0.01447	0.01044	0.01417
Marbletown	18.93099	26.03648	16.96359	23.21725	15.89540	21.77446
Library	0.00936	0.01658	0.00903	0.01658	0.00890	0.01658
New Paltz	17.58500	34.78402	16.80527	33.23910	15.89538	29.14207
Library	0.00965	0.01695	0.00965	0.01703	0.00873	0.01708
Rosendale	19.22433	26.32362	18.38704	25.11448	16.10985	21.98318
Library	0.00988	0.01354	0.00969	0.01323	0.00890	0.01216
Saugerties	19.87883	27.32783	19.06627	25.76861	16.86165	22.57856
Library	0.01022	0.01371	0.00999	0.01352	0.00939	0.01225
Ulster	24.49914	34.39733	22.70393	31.71158	21.58479	30.30116
Library	0.01259	0.01768	0.01196	0.01670	0.01194	0.01675
Woodstock	19.12303	26.17934	19.28000	26.30396	17.64325	24.06228
Library	0.00983	0.01345	0.01017	0.01389	0.00976	0.01329
City of Kingston	19.04198	27.21249	18.25655	26.01789	15.98942	22.77152
Library	0.00979	0.01400	0.00962	0.01371	0.00884	0.01259
Livingston Manor						
Hardenburgh		22.322474		21.73617		19.68479
Library		0.244598		0.22151		0.20523
Margaretville Central						
Hardenburgh		12.64995		12.01495		12.11498
Shandaken		33.60142		34.21649		34.50137
Marlboro Central						
Marlborough		20.51548		20.44157		18.42272
Library		0.43282		0.43373		0.40733
Plattekill		20.51548		20.44542		20.1469
Library		0.43258		0.43382		0.44546

School District Tax Rates						
		2012-13 Rates		2011-12 Rates		2010-11 Rates
New Paltz Central						
Esopus		18.36754		17.2762		15.7568
Library		0.00413		0.0041		0.0039
Gardiner		20.63768		19.85765		19.21555
Library		0.00464		0.00466		0.00471
Lloyd		18.36754		17.27616		15.75675
Library		0.00413		0.0041		0.0039
New Paltz		18.36761		17.2762		15.75679
Library		0.00413		0.0041		0.0039
Plattekill		18.36754		17.27616		17.22049
Library		0.00415		0.0041		0.0042
Rochester		18.36754		17.27616		16.41328
Library		0.00413		0.00405		0.00404
Rosendale		18.36754		17.27616		15.75675
Library		0.00413		0.0041		0.0039
Onteora Central						
Hurley		10.456392		10.762530		10.697700
Library		0.005194		0.005345		0.005510
Lexington		11.663060		16.708830		16.191110
Library		0.005794		0.008298		0.008340
Marbletown		11.663060		10.618690		10.479590
Library		0.005793		0.005274		0.005400
Olive		11.663089		11.362030		10.482550
Library		0.005794		0.005643		0.005400
Shandaken		48.596082		49.400500		45.543240
Library		0.024140		0.245350		0.023480
Woodstock		11.663077		11.960020		11.517390
Library		0.005794		0.005940		0.005934
Pine Bush Central						
Gardiner		23.35512		22.39594		21.57224
Shawangunk		99.59776		97.422340		93.101230
Rondout Valley Central						
Marbletown		17.44579		16.12962		15.60853
Rochester		17.44580		17.25871		16.25889
Rosendale		17.44586		17.25876		15.60858
Wawarsing		1,026.21952		1045.97829		945.96833
Saugerties Central						
Saugerties		18.05544		17.33292		15.68495
Ulster		23.10696		21.41494		21.05403
Woodstock		18.05534		18.24509		17.23612
Tri-Valley Central						
Denning		97.993526		93.86238		90.410960
Library		1.872472		1.445097		1.405879
Rochester		17.638835		16.89523		16.952050
Library		0.337045		0.260156		0.263656
Wawarsing		1,037.578507		1023.95324		986.301340
Library		19.826174		15.764824		15.336661
Valley Central						
Shawangunk		101.222588		99.734960		93.531910
Walkill Central						
Gardiner		25.36242		24.59288		23.74107
Plattekill		22.57274		21.39599		21.27633
Shawangunk		108.15964		106.98250		102.46477

2013 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Marbletown	200,000	100.00%	200,000	0.88371	\$ 176.74	1.26993	\$ 253.99	2.15364	\$ 430.73
Gardiner	200,000	89.00%	178,000	1.19273	\$ 212.31	1.38219	\$ 246.03	2.57492	\$ 458.34
Rochester	200,000	100.00%	200,000	0.98510	\$ 197.02	1.51615	\$ 303.23	2.50125	\$ 500.25
Olive	200,000	100.00%	200,000	1.28362	\$ 256.72	1.34981	\$ 269.96	2.63343	\$ 526.69
Hurley	200,000	111.54%	223,080	0.96406	\$ 215.06	1.60039	\$ 357.02	2.56445	\$ 572.08
Esopus	200,000	100.00%	200,000	1.49165	\$ 298.33	1.67248	\$ 334.50	3.16413	\$ 632.83
Shawangunk	200,000	20.87%	41,740	7.73704	\$ 322.94	8.46456	\$ 353.31	16.20159	\$ 676.25
Plattekill	200,000	100.00%	200,000	1.98073	\$ 396.15	1.86354	\$ 372.71	3.84427	\$ 768.85
Woodstock	200,000	100.00%	200,000	2.73858	\$ 547.72	1.24474	\$ 248.95	3.98332	\$ 796.66
Lloyd	200,000	100.00%	200,000	2.91483	\$ 582.97	1.56968	\$ 313.94	4.48451	\$ 896.90
Shandaken	200,000	24.00%	48,000	10.46884	\$ 502.50	8.46220	\$ 406.19	18.93104	\$ 908.69
Hardenburgh	200,000	63.75%	127,500	2.75845	\$ 351.70	4.51784	\$ 576.03	7.27629	\$ 927.73
Rosendale	200,000	100.00%	200,000	3.02546	\$ 605.09	2.05206	\$ 410.41	5.07752	\$ 1,015.50
Saugerties	200,000	100.00%	200,000	3.72881	\$ 745.76	1.86979	\$ 373.96	5.59860	\$ 1,119.72
Denning	200,000	18.00%	36,000	6.66871	\$ 240.07	24.65895	\$ 887.72	31.32766	\$ 1,127.80
Wawarsing	200,000	1.70%	3,400	149.46743	\$ 508.19	207.73211	\$ 706.29	357.19954	\$ 1,214.48
Ulster	200,000	78.14%	156,280	5.42548	\$ 847.89	2.53103	\$ 395.55	7.95651	\$ 1,243.44
Kingston (town)	200,000	90.10%	180,200	4.16269	\$ 750.12	2.83822	\$ 511.45	7.00091	\$ 1,261.56
New Paltz	200,000	100.00%	200,000	5.39562	\$ 1,079.12	1.92065	\$ 384.13	7.31627	\$ 1,463.25
Marlborough	200,000	100.00%	200,000	4.17881	\$ 835.76	3.25115	\$ 650.23	7.42997	\$ 1,485.99
			Average Tax Bill		\$483.61		\$417.78		\$901.39

Tax bill comparison is based on an example property in each town with an equalized 2012 assessed value, or market value, of 200,000.

Assessments Vs. Taxes: What's the Difference?

Your assessment could increase, and your tax bill could decrease

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

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

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

Your assessment could decrease, and your tax bill could increase

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

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

School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

Town C is apportioned 14.16%.

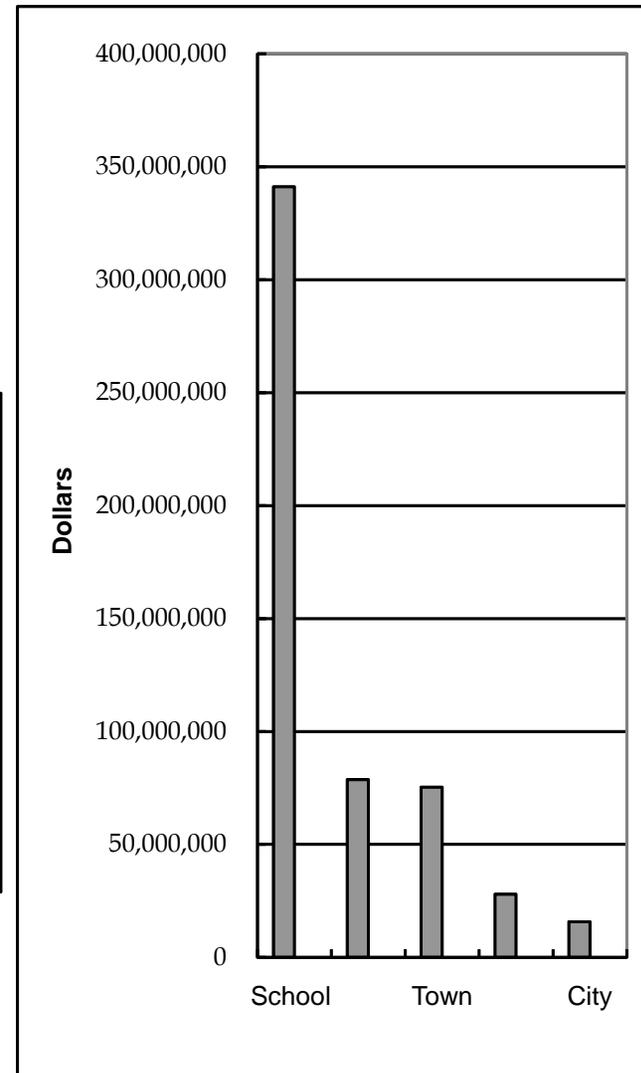
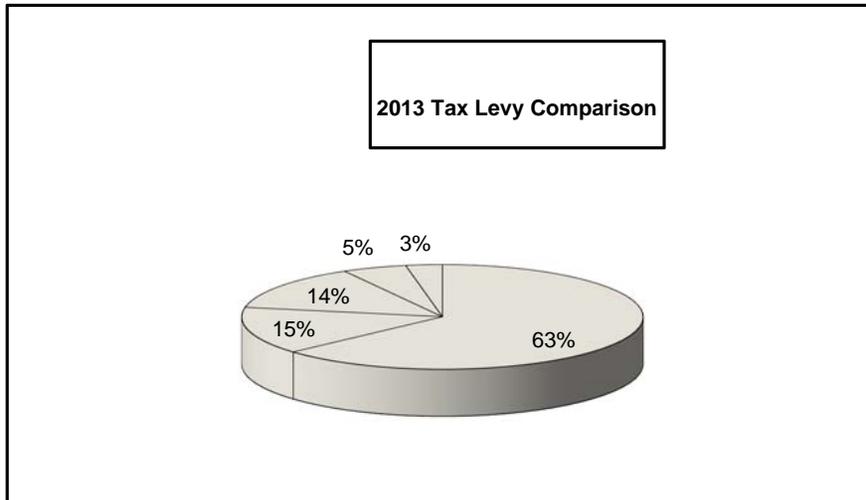
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

Towns/City	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Denning	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%	0.8%
Esopus	4.6%	4.9%	4.7%	4.7%	4.6%	4.7%	4.6%	4.6%	4.6%	4.5%
Gardiner	4.1%	4.8%	4.5%	4.6%	4.5%	4.2%	4.3%	4.4%	4.4%	4.4%
Hardenburgh	0.9%	0.9%	0.8%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%
Hurley	4.3%	4.2%	4.5%	4.3%	4.2%	4.5%	4.5%	4.6%	4.6%	4.3%
Kingston (town)	0.4%	0.5%	0.4%	0.4%	0.4%	0.4%	0.5%	0.5%	0.5%	0.5%
Kingston (city)	8.2%	8.2%	8.0%	8.3%	8.5%	9.1%	8.8%	9.0%	8.5%	8.4%
Lloyd	5.7%	5.5%	5.4%	5.6%	5.8%	5.5%	5.6%	5.6%	5.7%	5.6%
Marbletown	4.9%	5.0%	5.4%	5.1%	4.8%	4.7%	4.7%	4.8%	4.7%	5.0%
Marlborough	4.3%	4.5%	4.3%	4.6%	4.7%	4.7%	4.4%	4.2%	4.1%	4.2%
New Paltz	6.4%	6.4%	6.0%	6.1%	6.0%	6.0%	6.0%	6.3%	6.3%	6.4%
Olive	4.5%	6.0%	5.6%	5.6%	5.4%	6.0%	6.1%	6.4%	6.3%	6.5%
Plattekill	3.6%	3.9%	3.8%	4.0%	4.0%	3.9%	3.8%	3.7%	3.6%	3.7%
Rochester	3.9%	4.1%	4.1%	4.1%	4.1%	4.2%	4.2%	4.1%	4.1%	4.2%
Rosendale	2.9%	2.9%	2.9%	2.9%	2.8%	2.7%	2.9%	2.8%	2.8%	2.7%
Saugerties	9.6%	9.5%	9.4%	9.2%	9.6%	9.8%	9.5%	9.5%	9.7%	9.7%
Shandaken	3.4%	3.5%	3.2%	3.4%	3.5%	3.4%	3.4%	3.4%	3.6%	3.6%
Shawangunk	5.6%	5.8%	5.6%	5.6%	5.8%	5.0%	5.0%	4.8%	4.9%	4.8%
Ulster	8.1%	7.9%	7.5%	7.5%	7.1%	6.9%	7.0%	6.8%	6.7%	7.0%
Wawarsing	5.4%	5.0%	5.4%	5.2%	5.2%	5.7%	5.8%	5.8%	6.1%	5.9%
Woodstock	8.5%	8.8%	7.9%	7.5%	7.6%	7.1%	7.3%	7.0%	7.2%	6.9%
									Total	100.0%

County-Wide Comparison of Total Tax Levies

2012-2013	School	341,142,049	63.29%
2013	County	78,676,206	14.60%
2013	Town	75,414,157	13.99%
2013	Special District	27,919,482	5.18%
2013	City	15,838,664	2.94%
Total		538,990,558	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 2013) - School (FY2012-2013)

MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Tax Rates per Thousand											
			Unequalized						Equalized or Full Value Rate					
			County	Town General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
Denning	18.00%	18.00%	\$23.73	\$6.67	\$ 24.66	\$55.06	\$99.87	\$154.93	\$4.27	\$1.20	\$4.44	\$9.91	\$17.98	\$27.89
Esopus	100.00%	100.00%	\$4.32	\$1.49	\$1.67	\$7.48	\$19.23	\$26.71	\$4.32	\$1.49	\$1.67	\$7.48	\$19.23	\$26.71
Gardiner	89.00%	89.00%	\$4.82	\$1.19	\$1.38	\$7.39	\$20.65	\$28.04	\$4.29	\$1.06	\$1.23	\$6.58	\$18.38	\$24.96
Hardenburgh	63.75%	63.75%	\$6.68	\$2.76	\$4.52	\$13.96	\$23.57	\$37.53	\$4.26	\$1.76	\$2.88	\$8.90	\$15.03	\$23.93
Hurley	111.54%	111.54%	\$3.87	\$0.96	\$1.60	\$6.43	\$17.26	\$23.69	\$4.32	\$1.07	\$1.78	\$7.17	\$19.25	\$26.42
Kingston	90.10%	90.10%	\$4.80	\$4.16	\$2.84	\$11.80	\$21.19	\$32.99	\$4.32	\$3.75	\$2.56	\$10.63	\$19.09	\$29.72
Kingston (c)	100.00%	100.00%	\$4.31	\$0.00	\$0.00	\$4.31	\$19.05	\$23.36	\$4.31	\$0.00	\$0.00	\$4.31	\$19.05	\$23.36
Lloyd	100.00%	100.00%	\$4.31	\$2.91	\$1.57	\$8.79	\$20.17	\$28.96	\$4.31	\$2.91	\$1.57	\$8.79	\$20.17	\$28.96
Marbletown	100.00%	100.00%	\$4.30	\$0.88	\$1.27	\$6.45	\$17.45	\$23.90	\$4.30	\$0.88	\$1.27	\$6.45	\$17.45	\$23.90
Marlborough	100.00%	100.00%	\$4.34	\$4.18	\$3.25	\$11.77	\$20.95	\$32.72	\$4.34	\$4.18	\$3.25	\$11.77	\$20.95	\$32.72
New Paltz	100.00%	100.00%	\$4.30	\$5.40	\$1.92	\$11.62	\$18.37	\$29.99	\$4.30	\$5.40	\$1.92	\$11.62	\$18.37	\$29.99
Olive	100.00%	100.00%	\$4.28	\$1.28	\$1.35	\$6.91	\$11.67	\$18.58	\$4.28	\$1.28	\$1.35	\$6.91	\$11.67	\$18.58
Plattekill	100.00%	100.00%	\$4.34	\$1.98	\$1.86	\$8.18	\$22.57	\$30.75	\$4.34	\$1.98	\$1.86	\$8.18	\$22.57	\$30.75
Rochester	100.00%	100.00%	\$4.30	\$0.99	\$1.52	\$6.81	\$17.45	\$24.26	\$4.30	\$0.99	\$1.52	\$6.81	\$17.45	\$24.26
Rosendale	100.00%	100.00%	\$4.32	\$3.03	\$2.05	\$9.40	\$17.45	\$26.85	\$4.32	\$3.03	\$2.05	\$9.40	\$17.45	\$26.85
Saugerties	100.00%	100.00%	\$4.34	\$3.73	\$1.87	\$9.94	\$18.06	\$28.00	\$4.34	\$3.73	\$1.87	\$9.94	\$18.06	\$28.00
Shandaken	24.00%	24.00%	\$17.83	\$10.47	\$8.46	\$36.76	\$48.62	\$85.38	\$4.28	\$2.51	\$2.03	\$8.82	\$11.67	\$20.49
Shawangunk	20.87%	20.87%	\$20.81	\$7.74	\$8.46	\$37.01	\$108.16	\$145.17	\$4.34	\$1.62	\$1.77	\$7.72	\$22.57	\$30.30
Ulster	78.14%	78.14%	\$5.51	\$5.43	\$2.53	\$13.47	\$24.46	\$37.93	\$4.31	\$4.24	\$1.98	\$10.53	\$19.11	\$29.64
Wawarsing	1.70%	1.70%	\$254.51	\$149.47	\$207.73	\$611.71	\$1,197.80	\$1,809.51	\$4.33	\$2.54	\$3.53	\$10.40	\$20.36	\$30.76
Woodstock	100.00%	100.00%	\$4.28	\$2.74	\$1.24	\$8.26	\$11.67	\$19.93	\$4.28	\$2.74	\$1.24	\$8.26	\$11.67	\$19.93
COUNTY														
Average	80.81%	80.81%	\$18.78	\$10.36	\$13.42	\$42.55	\$84.56	\$127.10	\$4.31	\$2.30	\$1.99	\$8.60	\$17.98	\$26.58
Maximum	111.54%	111.54%	\$254.51	\$149.47	\$207.73	\$611.71	\$1,197.80	\$1,809.51	\$4.34	\$5.40	\$4.44	\$11.77	\$22.57	\$32.72
Minimum	1.70%	1.70%	\$3.87	\$0.00	\$0.00	\$4.31	\$11.67	\$18.58	\$4.26	\$0.00	\$0.00	\$4.31	\$11.67	\$18.58
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														
For City of Kingston add in city tax rate														

Effective Tax Rate Analysis

Municipal & County (FY 2013) - School (FY 2012 - 2013)

MUNICIPALITY	Taxes as a Percent								
	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
	County	Town General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
Denning	15.32%	4.31%	15.92%	64.46%	0.43%	0.12%	0.44%	1.80%	2.79%
Esopus	16.17%	5.58%	6.25%	72.00%	0.43%	0.15%	0.17%	1.92%	2.67%
Gardiner	17.19%	4.24%	4.92%	73.64%	0.43%	0.11%	0.12%	1.84%	2.50%
Hardenburgh	17.80%	7.35%	12.04%	62.80%	0.43%	0.18%	0.29%	1.50%	2.39%
Hurley	16.34%	4.05%	6.75%	72.86%	0.43%	0.11%	0.18%	1.93%	2.64%
Kingston	14.55%	12.61%	8.61%	64.23%	0.43%	0.37%	0.26%	1.91%	2.97%
Kingston (c)	18.45%	0.00%	-	81.55%	0.43%	0.00%	0.00%	1.91%	2.34%
Lloyd	14.88%	10.05%	5.42%	69.65%	0.43%	0.29%	0.16%	2.02%	2.90%
Marbletown	17.99%	3.68%	5.31%	73.01%	0.43%	0.09%	0.13%	1.75%	2.39%
Marlborough	13.26%	12.78%	9.93%	64.03%	0.43%	0.42%	0.33%	2.10%	3.27%
New Paltz	14.34%	18.01%	6.40%	61.25%	0.43%	0.54%	0.19%	1.84%	3.00%
Olive	23.04%	6.89%	7.27%	62.81%	0.43%	0.13%	0.14%	1.17%	1.86%
Plattekill	14.11%	6.44%	6.05%	73.40%	0.43%	0.20%	0.19%	2.26%	3.08%
Rochester	17.72%	4.08%	6.27%	71.93%	0.43%	0.10%	0.15%	1.75%	2.43%
Rosendale	16.09%	11.28%	7.64%	64.99%	0.43%	0.30%	0.21%	1.75%	2.69%
Saugerties	15.50%	13.32%	6.68%	64.50%	0.43%	0.37%	0.19%	1.81%	2.80%
Shandaken	20.88%	12.26%	9.91%	56.95%	0.43%	0.25%	0.20%	1.17%	2.05%
Shawangunk	14.33%	5.33%	5.83%	74.51%	0.43%	0.16%	0.18%	2.26%	3.03%
Ulster	14.53%	14.32%	6.67%	64.49%	0.43%	0.42%	0.20%	1.91%	2.96%
Wawarsing	14.07%	8.26%	11.48%	66.19%	0.43%	0.25%	0.35%	2.04%	3.08%
Woodstock	21.48%	13.75%	6.22%	58.55%	0.43%	0.27%	0.12%	1.17%	1.99%
COUNTY									
Average	16.57%	8.50%	7.78%	67.51%	0.43%	0.23%	0.20%	1.80%	2.66%
Maximum	23.04%	18.01%	15.92%	81.55%	0.43%	0.54%	0.44%	2.26%	3.27%
Minimum	13.26%	0.00%	4.92%	56.95%	0.43%	0.00%	0.00%	1.17%	1.86%

Source: Ulster County Real Property Tax Service Agency

Special District taxes are not included

To estimate property taxes, multiply the Market Value of a property times the Effective Tax Rate

Common Exemptions

Veterans

Cold War Veterans

Paraplegic

Aged (Senior Citizen)

Grandparent's Living Quarters

Physical Disabilities

Agricultural

Horse Boarding

Labor Camps

Farm Building

Forest Land

Fisher Forest

Business Investment

Solar Wind

Clergy

County Tax Sale

State Owned Exempt

Wholly Exempt

Miscellaneous Exemptions

Summary descriptions of the above exemptions
appear on the following pages

Exemption Summaries

Veterans (Local Option)

Section 458 of the Real Property Tax Law provides for an exemption of up to \$5,000 for “eligible funds.” However, no new “eligible funds” exemption may be granted on or after March 2, 1986. Local Governments now have an option to increase the eligible funds exemption of veterans in direct proportion to the general increase in assessments throughout the community – what is referred to as the “Change in Level of Assessment.” Section 458-a of the Real Property Tax Law provides for a 15% exemption for duty during war time and 10% for combat duty in addition to one – half of the service – connected disability rating.

Cold War Veterans (Local Option)

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

Paraplegics (Mandatory)

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

Aged (Local Option)

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

Grandparents Living Quarters (Local Option)

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

Disability (Local Option)

New York State Law (Section 459-C of the Real Property Tax Law) gives local governments and public school districts the option of granting a reduction in the amount of property taxes paid by qualifying persons with disabilities. To qualify, persons with disabilities generally must have certain documented evidence of their disability and meet certain income limitations and other requirements. They also must file the exemption application with their local assessor by the appropriate filing date. The basic exemption is a 50% reduction in the assessed value of the legal residence of the qualifying disabled person. For the basic exemption, the law allows each county, city, town, village, or school district to set the maximum income limit at any figure between \$3,000 and \$29,000.

Localities have the further option of giving exemption of less than 50% to persons with qualifying disabilities whose incomes are more than \$29,000. Under this option, called the “sliding-scale” option, a qualifying owner can have a yearly income as high as \$37,400 and get a 5% exemption in places that are using the maximum limit. Check with Real Property or your local assessor to determine which local options, if any, are in effect.

Agriculture (Mandatory)

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

Horse Boarding (Mandatory)

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

Labor Camps (Mandatory)

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

Farm Building (Mandatory)

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

Forest Lands (Mandatory)

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

Fisher Forest (Mandatory)

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

Business Investment (Local Option)

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

Solar Wind (Mandatory)

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

The basic definitions are distinct from the guidelines. The definitions identify solar and wind systems that qualify for exemption. The guidelines suggest the interpretation of these definitions for use by the homeowner and assessor.

Clergy (Mandatory)

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

County Tax Sale (Mandatory)

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

State – Owned (Mandatory)

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

Wholly Exempt Property

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

Miscellaneous Exemptions

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

Alternative Veterans Exemption (RPTL458a)

(As of January, 2013)

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

Cold War Veterans(RPTL 458-b)

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

Aged (Senior Citizen) Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2013)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>Sliding Scale</u>	
	510800	Kingston, City*	\$12,025	\$17,724.99/20%	
	512000	Denning	\$12,025		
	512200	Esopus*	\$16,000	\$21,699.99/20%	
	512400	Gardiner*	\$26,000	\$34,399.99/5%	
	512600	Hardenburgh	\$8,500		
	512800	Hurley*	\$15,000	\$20,699.99/20%	
	513000	Kingston, Town*	\$15,000	\$20,699.99/20%	
	513200	Lloyd*	\$29,000	\$37,399.99/5%	
	513400	Marbletown *	\$29,000	\$37,399.99/5%	
	513600	Marlborough*	\$21,000	\$29,399.99/5%	
	513800	New Paltz*	\$21,500	\$29,899.99/5%	
	514000	Olive*	\$24,000	\$32,399.99/5%	
	514200	Plattekill *	\$28,000	\$36,399.99/5%	
	514400	Rochester *	\$28,000	\$35,499.99/10%	
	514600	Rosendale*	\$29,000	\$37,399.99/20%	
	514800	Saugerties*	\$21,500	\$29,899.99/5%	
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%	
	515000	Shandaken*	\$24,000	\$32,399.99/20%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$24,000	\$32,399.99/20%	
	515600	Wawarsing*	\$15,000	\$22,499.99/10%	
	515800	Woodstock *	\$21,500	\$29,899.99/5%	
	510000	Ulster County *	\$29,000	\$37,399.99/5%	

School Districts

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

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2013)

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

School Districts

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

NOTE: * Indicates Sliding Scale Option

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2012-13 School Taxes and 2013 General Taxes

	County Tax	Veterans		Paralegic		Aged		Grandparent's		Physical	
		Exemption	Revenue	Value	Revenue	Value	Revenue	Value	Revenue	Value	Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.73318	135,495	\$ 3,216	0	\$ -	122,854	\$ 2,916	0	\$ -	0	\$ -
Esopus	4.32061	13,107,596	\$ 56,633	262,000	\$ 1,132	5,990,550	\$ 25,883	0	\$ -	0	\$ -
Gardiner	4.82031	6,707,966	\$ 32,334	0	\$ -	5,493,143	\$ 26,479	199,100	\$ 960	433,150	\$ 2,088
Hardenburgh	6.67711	149,235	\$ 996	0	\$ -	55,805	\$ 373	0	\$ -	26,100	\$ 174
Hurley	3.87083	13,610,370	\$ 52,683	0	\$ -	10,520,284	\$ 40,722	0	\$ -	835,793	\$ 3,235
Kingston, Town	4.79768	1,313,451	\$ 6,302	0	\$ -	784,987	\$ 3,766	0	\$ -	0	\$ -
Kingston, City	4.31444	22,871,190	\$ 98,676	0	\$ -	7,257,079	\$ 31,310	0	\$ -	708,200	\$ 3,055
Lloyd	4.30954	14,141,835	\$ 60,945	0	\$ -	10,807,853	\$ 46,577	0	\$ -	652,046	\$ 2,810
Marbletown	4.29716	9,654,710	\$ 41,488	304,000	\$ 1,306	13,877,406	\$ 59,633	349,000	\$ 1,500	690,925	\$ 2,969
Marlborough	4.34411	16,745,845	\$ 72,746	0	\$ -	11,371,396	\$ 49,399	0	\$ -	867,660	\$ 3,769
New Paltz	4.29867	12,840,484	\$ 55,197	386,300	\$ 1,661	9,014,738	\$ 38,751	0	\$ -	853,400	\$ 3,668
Olive	4.28106	8,510,380	\$ 36,433	0	\$ -	14,368,081	\$ 61,511	0	\$ -	741,325	\$ 3,174
Plattekill	4.33832	13,779,465	\$ 59,780	0	\$ -	11,296,210	\$ 49,007	25,000	\$ 108	951,850	\$ 4,129
Rochester	4.30364	9,510,771	\$ 40,931	0	\$ -	10,625,953	\$ 45,730	88,800	\$ 382	912,263	\$ 3,926
Rosendale	4.32414	8,492,677	\$ 36,724	0	\$ -	7,942,885	\$ 34,346	0	\$ -	799,155	\$ 3,456
Saugerties	4.33637	35,472,582	\$ 153,822	0	\$ -	32,498,750	\$ 140,926	0	\$ -	3,538,454	\$ 15,344
Shandaken	17.83374	1,112,144	\$ 19,834	0	\$ -	1,306,858	\$ 23,306	0	\$ -	152,321	\$ 2,716
Shawangunk	20.81157	3,928,508	\$ 81,758	0	\$ -	2,755,434	\$ 57,345	0	\$ -	247,125	\$ 5,143
Ulster	5.51267	13,446,822	\$ 74,128	0	\$ -	8,296,961	\$ 45,738	0	\$ -	654,540	\$ 3,608
Wawarsing	254.51148	323,934	\$ 82,445	0	\$ -	157,688	\$ 40,133	0	\$ -	11,038	\$ 2,809
Woodstock	4.28428	10,081,409	\$ 43,192	0	\$ -	15,979,379	\$ 68,460	57,500	\$ 246	1,722,160	\$ 7,378
Totals:		215,936,869	\$ 1,110,262	952,300	\$ 4,099	180,524,294	\$ 892,312	719,400	\$ 3,196	14,797,505	\$ 73,454
Exemption values represent the exempt portion of assessed value.											
Revenue forgone represents the dollar amount of taxes exempted.											
These amounts are distributed to non-exempt properties through the tax rate process.											

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2012-13 School Taxes and 2013 General Taxes

	County Tax	Agricultural		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		including Horse Boarding	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	23.73318	0	\$ -	0	\$ -	0	\$ -	1,469,835	\$ 34,884	0	\$ -
Esopus	4.32061	4,645,537	\$ 20,072	0	\$ -	0	\$ -	1,116,600	\$ 4,824	0	\$ -
Gardiner	4.82031	12,445,044	\$ 59,989	103,800	\$ 500	470,100	\$ 2,266	465,499	\$ 2,244	148,680	\$ 717
Hardenburgh	6.67711	1,404,209	\$ 9,376	0	\$ -	0	\$ -	1,299,442	\$ 8,677	353,247	\$ 2,359
Hurley	3.87083	2,445,015	\$ 9,464	22,000	\$ 85	0	\$ -	830,445	\$ 3,215	0	\$ -
Kingston, Town	4.79768	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.31444	0	\$ -	0	\$ -	0	\$ -	345,276	\$ 1,490	0	\$ -
Lloyd	4.30954	7,479,758	\$ 32,234	712,200	\$ 3,069	559,600	\$ 2,412	298,220	\$ 1,285	0	\$ -
Marbletown	4.29716	10,008,655	\$ 43,009	85,000	\$ 365	812,800	\$ 3,493	135,118	\$ 581	0	\$ -
Marlborough	4.34411	14,659,205	\$ 63,681	1,441,000	\$ 6,260	1,422,590	\$ 6,180	933,040	\$ 4,053	0	\$ -
New Paltz	4.29867	7,285,077	\$ 31,316	127,200	\$ 547	392,500	\$ 1,687	274,864	\$ 1,182	0	\$ -
Olive	4.28106	1,003,011	\$ 4,294	0	\$ -	0	\$ -	2,681,061	\$ 11,478	0	\$ -
Plattekill	4.33832	6,912,220	\$ 29,987	716,960	\$ 3,110	472,300	\$ 2,049	51,948	\$ 225	0	\$ -
Rochester	4.30364	11,664,688	\$ 50,201	0	\$ -	290,000	\$ 1,248	1,783,580	\$ 7,676	0	\$ -
Rosendale	4.32414	543,186	\$ 2,349	0	\$ -	0	\$ -	605,895	\$ 2,620	0	\$ -
Saugerties	4.33637	7,851,182	\$ 34,046	0	\$ -	6,989,000	\$ 30,307	933,786	\$ 4,049	1,922	\$ 8
Shandaken	17.83374	0	\$ -	0	\$ -	0	\$ -	1,751,366	\$ 31,233	18,800	\$ 335
Shawangunk	20.81157	6,356,093	\$ 132,280	0	\$ -	113,000	\$ 2,352	536,486	\$ 11,165	0	\$ -
Ulster	5.51267	1,202,343	\$ 6,628	0	\$ -	1,000	\$ 6	168,289	\$ 928	0	\$ -
Wawarsing	254.51148	13,680	\$ 3,482	800	\$ 204	1,900	\$ 484	8,484	\$ 2,159	0	\$ -
Woodstock	4.28428	914,008	\$ 3,916	0	\$ -	253,100	\$ 1,084	1,583,658	\$ 6,785	1,356,705	\$ 5,813
	Totals:	96,832,911	\$ 536,324	3,208,960	\$ 14,141	11,777,890	\$ 53,567	17,272,892	\$ 140,752	1,879,354	\$ 9,231

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2012-13 School Taxes and 2013 General Taxes

Town	County Tax Rate	Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	23.73318	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.32061	0	\$ -	260,500	\$ 1,126	6,000	\$ 26	168,900	\$ 730	1,323,200	\$ 5,717
Gardiner	4.82031	344,236	\$ 1,659	0	\$ -	0	\$ -		\$ -	619,400	\$ 2,986
Hardenburgh	6.67711	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	3.87083	348,750	\$ 1,350	0	\$ -	1,500	\$ 6	0	\$ -	410,000	\$ 1,587
Kingston, Town	4.79768	46,000	\$ 221	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.31444	2,395,932	\$ 10,337	55,000	\$ 237	13,500	\$ 58	0	\$ -	7,250,200	\$ 31,281
Lloyd	4.30954	897,955	\$ 3,870	0	\$ -	4,500	\$ 19	160,800	\$ 693	17,385,906	\$ 74,925
Marbletown	4.29716	93,100	\$ 400	0	\$ -	3,000	\$ 13	0	\$ -	440,400	\$ 1,892
Marlborough	4.34411	756,942	\$ 3,288	280,000	\$ 1,216	0	\$ -	61,000	\$ 265	0	\$ -
New Paltz	4.29867	54,847	\$ 236	420,800	\$ 1,809	4,500	\$ 19	0	\$ -	407,207,900	\$ 1,750,450
Olive	4.28106	0	\$ -	0	\$ -	3,000	\$ 13	2,100	\$ 9	0	\$ -
Plattekill	4.33832	222,000	\$ 963	0	\$ -	4,500	\$ 20	1,500	\$ 7	211,800	\$ 919
Rochester	4.30364	218,800	\$ 942	20,000	\$ 86	3,000	\$ 13	0	\$ -	102,800	\$ 442
Rosendale	4.32414	139,670	\$ 604	209,500	\$ 906	3,000	\$ 13	0	\$ -	241,900	\$ 1,046
Saugerties	4.33637	2,057,145	\$ 8,921	0	\$ -	10,500	\$ 46	0	\$ -	9,542,100	\$ 41,378
Shandaken	17.83374	0	\$ -	0	\$ -	0	\$ -	0	\$ -	633,000	\$ 11,289
Shawangunk	20.81157	4,550	\$ 95	0	\$ -	1,500	\$ 31	0	\$ -	1,913,272	\$ 39,818
Ulster	5.51267	8,159,312	\$ 44,980	0	\$ -	7,500	\$ 41	161,600	\$ 891	190,400	\$ 1,050
Wawarsing	254.51148	5,670	\$ 1,443	0	\$ -	4,500	\$ 1,145	200	\$ 51	250,887	\$ 63,854
Woodstock	4.28428	0	\$ -	28,000	\$ 120	1,500	\$ 6	0	\$ -	2,064,800	\$ 8,846
Totals:		15,744,909	\$ 79,307	1,273,800	\$ 5,500	72,000	\$ 1,470	556,100	\$ 2,645	449,787,965	\$ 2,037,480

Exemption values represent the exempt portion of assessed value.

Revenue forgone represents the dollar amount of taxes exempted.

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2012-13 School Taxes and 2013 General Taxes

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue	Value	Revenue	Value	Revenue
			Foregone		Foregone		Foregone
Denning	23.73318	3,548,675	\$ 84,221	0	\$ -	5,276,859	\$ 125,237
Esopus	4.32061	206,635,000	\$ 892,789	0	\$ -	233,515,883	\$ 1,008,931
Gardiner	4.82031	18,015,000	\$ 86,838	0	\$ -	45,445,118	\$ 219,059
Hardenburgh	6.67711	5,769,300	\$ 38,522	0	\$ -	9,057,338	\$ 60,477
Hurley	3.87083	17,562,552	\$ 67,982	0	\$ -	46,586,709	\$ 180,329
Kingston, Town	4.79768	2,667,800	\$ 12,799	0	\$ -	4,812,238	\$ 23,088
Kingston, City	4.31444	406,135,320	\$ 1,752,246	11,969,300	\$ 51,641	459,000,997	\$ 1,980,331
Lloyd	4.30954	53,937,900	\$ 232,448	0	\$ -	107,038,573	\$ 461,287
Marbletown	4.29716	49,079,212	\$ 210,901	0	\$ -	85,533,326	\$ 367,550
Marlborough	4.34411	41,642,700	\$ 180,901	0	\$ -	90,181,378	\$ 391,758
New Paltz	4.29867	142,115,605	\$ 610,907	3,260,400	\$ 14,015	584,238,615	\$ 2,511,446
Olive	4.28106	22,270,274	\$ 95,340	0	\$ -	49,579,232	\$ 212,252
Plattekill	4.33832	16,945,400	\$ 73,514	0	\$ -	51,591,153	\$ 223,819
Rochester	4.30364	37,430,700	\$ 161,088	0	\$ -	72,651,355	\$ 312,665
Rosendale	4.32414	33,776,949	\$ 146,056	1,000	\$ 4	52,755,817	\$ 228,123
Saugerties	4.33637	112,366,150	\$ 487,261	59,400	\$ 258	211,320,971	\$ 916,365
Shandaken	17.83374	8,910,167	\$ 158,902	0	\$ -	13,884,656	\$ 247,615
Shawangunk	20.81157	42,655,170	\$ 887,721	0	\$ -	58,511,138	\$ 1,217,709
Ulster	5.51267	131,438,804	\$ 724,578	3,220,000	\$ 17,751	166,947,571	\$ 920,326
Wawarsing	254.51148	2,573,285	\$ 654,931	0	\$ -	3,352,066	\$ 853,139
Woodstock	4.28428	64,140,800	\$ 274,797	1,316,400	\$ 5,640	99,499,419	\$ 426,284
Totals:		1,419,616,763	\$ 7,834,743	19,826,500	\$ 89,309	2,450,780,412	\$ 12,887,791
Exemption values represent the exempt portion of assessed value.							
Revenue forgone represents the dollar amount of taxes exempted.							
These amounts are distributed to non-exempt properties through the tax rate process.							

Exemption Comparison by Year

	Veterans	Paraplegics	Aged	Grandparents	Physical	Agricultural	Labor	Farm Building	Forest land	Fisher Forest
Year	Revenue Foregone									
1998	727,254	2,611	192,534			272,649		18,829	36,037	6,626
1999	690,854	2,458	255,240		6,774	259,644		17,340	49,094	4,433
2000	683,641	2,444	305,748		9,477	253,017		17,475	51,935	4,481
2001	667,166	2,521	318,272		11,141	263,436		18,914	59,530	4,893
2002	753,275	2,574	349,972		14,935	321,716		19,032	70,802	5,121
2003	752,615	2,887	377,130		19,897	332,973	7,520	20,332	70,566	6,320
2004	733,274	2,940	401,443		24,085	359,206	8,373	37,867	75,398	6,744
2005	1,119,802	3,263	561,050		32,396	475,188	8,233	43,541	112,236	8,808
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
Revenue forgone represents the dollar amount of taxes exempted.										
These amounts are distributed to non-exempt properties through the tax rate process.										

Exemption Comparison by Year

	Business	Solar		County	State	Wholly Exempt		Total
	Investment	Wind	Clergy	Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
1998	108,841	907	2,038	12,141	778,140	4,317,302		6,475,909
1999	121,512	736	1,718	17,316	751,799	4,151,755		6,330,675
2000	115,501	360	1,656	12,213	717,177	4,241,270		6,416,397
2001	121,687	250	1,789	14,521	723,134	5,065,513		7,272,768
2002	145,094	325	1,989	7,621	813,850	5,145,074		7,651,380
2003	146,988	342	1,558	4,070	936,278	5,351,601		8,031,076
2004	121,126	327	2,025	4,573	910,309	5,809,524		8,497,214
2005	110,297	330	1,281	4,769	1,106,981	5,754,502		9,342,677
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009

Revenue forgone represents the dollar amount of taxes exempted.

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