

# **ULSTER COUNTY**

## **2018 Real Property Data Report**

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

**Tracey Williams, Director of Real Property**

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



**Report Data Based On 2018 Assessment Roll  
and includes  
2018-19 School Tax Rates and  
2019 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.

# 2018 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*



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

February 6, 2019

Honorable Michael P. Hein, Ulster County Executive

Tracey Bartels, Chair Ulster County Legislature

Nonie Manion, Executive 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 2018 Real Property Data Report.

Respectfully,

Tracey Williams  
Director of Real Property Tax Service

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

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

# **Ulster County**

## **2018 Real Property Data Report**

### **Introduction**

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

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

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

### **Real Property Staff**

Tracey Williams, Director of Real Property

Taryn Schobert, Real Property Tax Service Specialist

Heidi Clark, Real Property Tax Service Specialist

William Peetoom, Senior Tax Map Specialist

Mark Kluberanz, 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 2018, the services provided pursuant to this statute included:**

- Processing a total of 5,775 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 327 tax map revisions were processed in 2018 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 58 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including the annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance.

# Responsibilities and Services (continued)

## Other related services authorized by the county include:

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

## Special projects during 2018 included:

- Assisted the Department of Public Works in the research of deeds for the determination of ownership of property shown as part of Millstream Road Right of Way.
- Research and evaluation of county owned properties to help determine upset prices.
- Provided administrative assistance to newly hired assessors and staff in the Towns of Hurley, Olive, Plattekill and Wawarsing.
- Assisted the Town of Wawarsing Supervisor with a 97 lot subdivision, creating a new tax map section and roads per filed map.

## 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: 86,576
- Total tax map sheets: 828
- 2018 tax map revisions processed: 327
- 2018 survey & subdivision map certifications: 296
- Total 2018 property transfers: 5,775
- Total 2018 applications for correction of errors & refunds: 58

## Ulster County Real Property Transfer Reports

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

<b>SWIS</b>	<b>Towns / City</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>
510800	Kingston, City	432	487	568	625	670	689
512000	Denning	33	36	40	30	30	49
512200	Esopus	224	198	222	237	283	264
512400	Gardiner	154	145	151	154	198	178
512600	Hardenburgh	19	23	20	21	12	20
512800	Hurley	198	214	203	228	210	239
513000	Kingston, Town	26	16	31	29	38	35
513200	Lloyd	209	232	242	271	310	310
513400	Marbletown	202	167	209	211	263	228
513600	Marlborough	180	171	197	259	273	336
513800	New Paltz	244	244	264	271	258	284
514000	Olive	157	144	159	167	194	200
514200	Plattekill	139	174	202	214	245	221
514400	Rochester	237	220	260	299	333	320
514600	Rosendale	149	145	168	184	200	188
514800	Saugerties	510	485	547	628	617	616
515000	Shandaken	158	174	167	201	193	193
515200	Shawangunk	245	219	238	279	335	359
515400	Ulster	304	259	267	321	366	377
515600	Wawarsing	376	330	363	422	464	417
515800	Woodstock	260	250	271	324	283	252
<b>510000</b>	<b>County Total</b>	<b>4,456</b>	<b>4,333</b>	<b>4,789</b>	<b>5,375</b>	<b>5,775</b>	<b>5,775</b>

# Ulster County Real Property Tax Service

## Fee Schedule

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

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

### **Other Map Copies**

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

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

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

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

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

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

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

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

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

## Ulster County Assessors

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

Five Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are: Michael Sommer, Towns of Denning and Hardenburgh; Cindy Hilbert, Town of Marlborough; Michael Dunham, Towns of Marbletown, Rochester 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 St., Accord, NY 12404	(845) 626-4342
Esopus	Jo Anna Mignone, P.O. Box 700, Port Ewen, NY 12466	(845) 331-5546
Gardiner	Maureen Gallagher, P.O. Box 1, Gardiner, NY 12525	(845) 255-9675
Hardenburgh	Michael Sommer, IAO, 51 Rider Hollow Rd., Arkville, NY 12406	(845) 586-2320
Hurley	Brittany Balfe, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	James Maloney, IAO, 906 Sawkill Rd. Kingston, New York 12401	(845) 706-5909
Lloyd	Jennifer Mund, 12 Church St., Highland, NY 12528	(845) 691-2197
Marbletown	Michael Dunham, IAO, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-7500
Marlborough	Cindy Hilbert, IAO, P.O. Box 305, Milton, NY 12547	(845) 795-6167
New Paltz	Tricia Masterson, P.O. Box 550, New Paltz, NY 12561	(845) 255-0103
Olive	Robert Breglio, P.O. Box 180, West Shokan, NY 12494	(845) 657-8118
Plattekill	Matt Sabia, P.O. Box 45, Modena, NY 12548	(845) 883-7331
Rochester	Michael Dunham, IAO P.O. Box 65, Accord, NY 12404	(845) 626-0920
Rosendale	Michael Dunham, IAO, 1915 Lucas Ave., Cottekill, NY 12419	(845) 658-3159
Saugerties	Frank Orlando, IAO, 4 High St., Saugerties, NY 12477	(845) 246-2800
Shandaken (three elected)	Peter Dimodica, Chair, P.O. Box 134, Shandaken, NY 12480 Janet Klugiewicz, P.O. Box 134, Shandaken, NY 12480 Dave Channon, P.O. Box 134, Shandaken, NY 12480	(845) 688-5003
Shawangunk	Curt Schoeberl, P.O. Box 247, Walkill, NY 12589	(845) 895-2143
Ulster	James Maloney, IAO, 584 E. Chester St. Bypass, Kingston, NY	(845) 331-1317
Wawarsing	Miranda Bernholz, 108 Canal St., Ellenville, NY 12428	(845) 647-6965
Woodstock	Marc Plate, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

# Assessment Calendar

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

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

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

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

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

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

**Reassessment Activity in Ulster County 2008 through 2019**

SWIS	City / Town	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
510800	City of Kingston	R	AR	CR	PRO	R	AR						
512000	Denning												
512200	Esopus	U	AR	CR	PRO	PRO	PRO	PRO	PRO				
512400	Gardiner										PRO		
512600	Hardenburgh												
512800	Hurley							PRO					
513000	Town of Kingston												
513200	Lloyd			U	PRO	R	AR						
513400	Marbletown					PRO			PRO	PRO	PRO	CR	CR
513600	Marlborough	U	AR	CR	PRO	PRO	PRO	PRO	PRO	PRO		R	
513800	New Paltz			U	PRO	PRO	PRO	PRO	PRO				
514000	Olive				PRO	PRO							
514200	Plattekill				U	PRO		PRO					
514400	Rochester				U	PRO							R
514600	Rosendale		U	CR	PRO	PRO	PRO	CR	CR	CR	PRO	R	CR
514800	Saugerties			U	PRO	R	AR						
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing					D	D	D	R				
515800	Woodstock							R					

**Explanation of Codes:**

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

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

# Equitable Assessment Administration

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

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

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

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

GENERAL FUND

Department 1355 Assessment  
 Division 1116 Real Property

EXPENSES

<u>Account</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>	<u>2019 Adopted Budget</u>
1300 - Regular Pay	261,225	305,491	305,491	306,834	306,834
1420 - Contractual Pays	4,500	-	425	3,879	3,879
4000 - Supplies	1,375	2,750	2,500	2,500	2,500
4300 - Professional Services	-	23,500	20,000	18,500	18,500
4580 - Conference Expenses	133	2,250	2,750	2,900	2,900
4590 - Travel	364	750	1,000	750	750
4600 - Misc Contractual Expense	285	480	980	830	830
8000 - Retirement	41,590	47,068	47,068	48,715	48,715
8010 - Social Security/FICA	19,230	23,370	22,945	23,771	23,771
8020 - Health Insurance	63,418	90,928	90,928	92,978	92,978
 Division Total	 392,120	 496,587	 494,087	 501,657	 501,657

REVENUES

<u>Account</u>	<u>2017 Actual</u>	<u>2018 Adopted Budget</u>	<u>2018 Amended Budget</u>	<u>2019 Executive Recommendation</u>	<u>2019 Adopted Budget</u>
3270 - Sale of Property	6,968	5,500	5,500	5,750	5,750
3300 - State Aid	558	-	-	-	-
3600 - Intra-fund Revenues	-	8,500	8,500	8,500	8,500
Division Total	<u>7,526</u>	<u>14,000</u>	<u>14,000</u>	<u>14,250</u>	<u>14,250</u>
<b>Department Expense Total</b>	<b>392,120</b>	<b>496,587</b>	<b>494,087</b>	<b>501,657</b>	<b>501,657</b>
<b>Department Revenue Total</b>	<b>7,526</b>	<b>14,000</b>	<b>14,000</b>	<b>14,250</b>	<b>14,250</b>

## **Largest Taxpayers**

### **For the 2018 Assessment Roll**

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

<b><u>Name</u></b>	<b><u>Equalized Taxable Value</u></b>
1. New York City Bureau of Water	1,223,527,915
2. Central Hudson Gas & Electric	384,654,983
3. New York State	358,732,542
4. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	53,975,210
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	45,596,881
6. Verizon New York Inc.	37,350,850
7. Smiley Brothers Inc (Hotel Resort Complex)	31,235,465
8. CSX Transportation Inc (Railroad)	20,955,376
9. Kingston Mall LLC	17,412,866
10. Criterion Atlantic (Warehouse-Iron Mountain)	16,854,624

## 2018 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	16.00
Town	Esopus	100.00	100.00
Town	Gardiner	100.00	100.00
Town	Hardenburgh	54.99	61.00
Town	Hurley	88.02	100.00
Town	Kingston	85.33	89.25
Town	Lloyd	100.00	100.00
Town	Marbletown	100.00	100.00
Town	Marlborough	100.00	100.00
Town/Village	New Paltz	100.00	100.00
Town	Olive	101.06	99.03
Town	Plattekill	100.00	100.00
Town	Rochester	93.50	93.50
Town	Rosendale	100.00	100.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	20.16	25.50
Town	Shawangunk	21.00	21.00
Town	Ulster	75.81	78.50
Town	Wawarsing	90.32	105.41
Town	Woodstock	89.70	94.50

**Notes:**

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

The above rates apply to the 2018 Assessment Roll, the 2018-19 School Tax Bill and the 2019 County and Town Tax Bills

**New York State Owned Land in Ulster County  
2018 Assessment Roll**

<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
			<b>% of total county</b>	
<b>Total Acreage of NYS Owned Land</b>			<b>186,189</b>	<b>25.1%</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Total Taxable Parcels</b>	<b>State Owned Parcels</b>	<b>State Owned Acreage</b>
510800	Kingston, City	8,240	0	0.00
512000	Denning	1,128	301	42,298.25
512200	Esopus	4,212	11	698.01
512400	Gardiner	2,912	33	2,885.58
512600	Hardenburgh	770	190	27,750.06
512800	Hurley	3,458	25	932.55
513000	Kingston, Town	652	55	1,665.25
513200	Lloyd	4,296	0	0.00
513400	Marbletown	3,753	4	17.25
513600	Marlborough	3,753	1	38.00
513800	New Paltz	4,099	0	0.00
514000	Olive	3,103	36	8,172.55
514200	Plattekill	3,875	27	303.05
514400	Rochester	4,737	62	14,803.35
514600	Rosendale	2,715	5	5.30
514800	Saugerties	9,325	13	1,386.43
515000	Shandaken	3,373	222	55,718.38
515200	Shawangunk	4,563	26	2,222.28
515400	Ulster	5,234	5	61.50
515600	Wawarsing	6,085	41	19,481.49
515800	Woodstock	4,662	81	7,749.87
510000	<b>County Total</b>	<b>84,945</b>	<b>1,138</b>	<b>186,189.15</b>

**New York City Owned Land in Ulster County  
2018 Assessment Roll**

<b>Ulster County Total Acreage (according to U.S Census Bureau)</b>				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	<b>Total</b>	<b>1,160.7</b>	<b>742,848</b>	
				<b>% of total county</b>
<b>Total Acreage of NY City Owned Land</b>			<b>36,867</b>	<b>5.0%</b>
<b>SWIS</b>	<b>Town/City</b>	<b>Total Taxable Parcels</b>	<b>NY City Owned Parcels</b>	<b>NY City Owned Acreage</b>
510800	Kingston, City	8,240	3	7.62
512000	Denning	1,128	65	2,701.03
512200	Esopus	4,212	0	0.00
512400	Gardiner	2,912	1	143.20
512600	Hardenburgh	770	15	915.34
512800	Hurley	3,458	26	6,579.30
513000	Kingston, Town	652	1	5.90
513200	Lloyd	4,296	0	0.00
513400	Marbletown	3,753	11	776.06
513600	Marlborough	3,753	0	0.00
513800	New Paltz	4,099	0	0.00
514000	Olive	3,103	131	11,178.16
514200	Plattekill	3,875	2	7.82
514400	Rochester	4,737	2	16.60
514600	Rosendale	2,715	0	0.00
514800	Saugerties	9,325	0	0.00
515000	Shandaken	3,373	86	3,082.54
515200	Shawangunk	4,563	2	201.80
515400	Ulster	5,234	0	0.00
515600	Wawarsing	6,085	71	6,151.22
515800	Woodstock	4,662	100	5,100.36
<b>County Total</b>		<b>84,945</b>	<b>516</b>	<b>36,866.95</b>

# Tax Rates

## For the 2018 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 2018 Municipal Assessment Rolls
- The 2018-19 School District Tax Levies (9/01/18 tax bills)
- The 2019 County, Town and Special District Tax levies (1/01/19 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		County Tax Rates	Total Combined City & County Tax Rates
	City	County		
2012	8.54	4.24	Homestead	12.78
	15.77	4.24	Non-homestead	20.01
2013	9.10	4.31	Homestead *	13.41
	16.51	4.31	Non-homestead	20.82
2014	9.88	4.45	Homestead *	14.33
	17.69	4.45	Non-homestead	22.14
2015	9.08	4.41	Homestead *	13.49
	16.98	4.41	Non-homestead	21.39
2016	10.16	4.36	Homestead *	14.52
	18.31	4.36	Non-homestead	22.67
2017	10.10	4.33	Homestead *	14.43
	18.13	4.33	Non-homestead	22.46
2018	9.94	4.27	Homestead *	14.21
	17.39	4.27	Non-homestead	21.66
2019	9.73	4.14	Homestead *	13.88
	15.59	4.14	Non-homestead	19.73

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

### Village Tax Rates \*

	2012	2013	2014	2015	2016	2017	2018
<b>ELLENVILLE*</b>	295.99	304.30	310.39	310.51	23.05	23.55	21.96
<b>NEW PALTZ</b>	4.85	4.91	4.90	4.95	4.95	4.91	4.91
<b>SAUGERTIES</b>	6.76	6.32	6.32	6.36	6.36	6.18	6.04

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

## 2019 Ulster County Tax Rates (Based on 2018 Assessment Roll)

	Column 1	(Column 1a)	+ Column 2 add to Col 1	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable Assessed Value	Equalized Taxable Value	Value of Clergy Exemption	Value of Veterans Exemptions	= Column 4 Apportionment Value	State Equalization Rate	Equalized Apportionment Value	Percent Share of County Tax	Apportioned Share of County Tax	Other Adjust- ments	Net County Charges	Col 10 / Col 1 x 1,000 = Tax Rate
<b>Municipalities</b>												
<b>Net County Tax Levy for Apportionment:</b>									<b>76,421,558.39</b>			
Denning	27,613,339	172,583,369		117,844	27,731,183	16.00%	173,319,894	0.92750089%	708,810.63		708,810.63	25.669139
Esopus	792,978,274	792,978,274	3,000	13,854,024	806,835,298	100.00%	806,835,298	4.31768354%	3,299,641.05		3,299,641.05	4.161074
Gardiner	830,259,444	830,259,444		10,398,285	840,657,729	100.00%	840,657,729	4.49868028%	3,437,961.58		3,437,961.58	4.140828
Hardenburgh	103,889,334	170,310,384		190,211	104,079,545	61.00%	170,622,205	0.91306452%	697,778.14		697,778.14	6.716552
Hurley	815,403,583	815,403,583	1,500	14,955,346	830,360,429	100.00%	830,360,429	4.44357550%	3,395,849.65		3,395,849.65	4.164624
Kingston (Town)	77,294,106	86,604,040		1,219,550	78,513,656	89.25%	87,970,483	0.47076362%	359,764.89		359,764.89	4.654493
Kingston (City)	1,494,519,306	1,494,519,306	10,500	19,759,314	1,514,289,120	100.00%	1,514,289,120	8.10353889%	6,192,850.70	0.88	6,192,851.58	4.143708
Lloyd	1,028,831,351	1,028,831,351	4,500	17,133,724	1,045,969,575	100.00%	1,045,969,575	5.59738231%	4,277,606.79		4,277,606.79	4.157734
Marbletown	921,294,332	921,294,332	3,000	12,816,956	934,114,288	100.00%	934,114,288	4.99880198%	3,820,162.37		3,820,162.37	4.146517
Marlborough	724,369,884	724,369,884		18,394,641	742,764,525	100.00%	742,764,525	3.97481639%	3,037,616.63		3,037,616.63	4.193461
New Paltz	1,142,859,372	1,142,859,372	4,500	14,082,454	1,156,946,326	100.00%	1,156,946,326	6.19126125%	4,731,458.33		4,731,458.33	4.140018
Olive	1,204,664,336	1,216,464,037	1,500	9,013,030	1,213,678,866	99.03%	1,225,566,865	6.55847593%	5,012,089.51		5,012,089.51	4.160569
Plattekill	648,441,488	648,441,488		16,743,868	665,185,356	100.00%	665,185,356	3.55966065%	2,720,348.14		2,720,348.14	4.195210
Rochester	793,006,085	848,134,850	6,000	10,118,753	803,130,838	93.50%	858,963,463	4.59664124%	3,512,824.87		3,512,824.87	4.429758
Rosendale	494,850,731	494,850,731	1,500	8,925,974	503,778,205	100.00%	503,778,205	2.69590940%	2,060,255.98		2,060,255.98	4.163389
Saugerties	1,752,101,477	1,752,101,477	10,500	37,237,886	1,789,349,863	100.00%	1,789,349,863	9.57549388%	7,317,741.65		7,317,741.65	4.176551
Shandaken	169,670,112	665,372,988		1,258,407	170,928,519	25.50%	670,307,918	3.58707344%	2,741,297.42		2,741,297.42	16.156631
Shawangunk	182,194,503	867,592,871	3,000	5,204,666	187,402,169	21.00%	892,391,281	4.77552625%	3,649,531.58		3,649,531.58	20.030964
Ulster	964,343,440	1,228,462,981	6,000	13,132,213	977,481,653	78.50%	1,245,199,558	6.66353797%	5,092,379.56		5,092,379.56	5.280670
Wawarsing	1,137,893,661	1,079,493,085	3,000	9,235,790	1,147,132,451	105.41%	1,088,257,709	5.82368225%	4,450,548.73		4,450,548.73	3.911217
Woodstock	1,353,162,569	1,431,918,062	1,500	11,333,788	1,364,497,857	94.50%	1,443,913,076	7.72692982%	5,905,040.18		5,905,040.18	4.363881
<b>Totals</b>	16,659,640,727	18,412,845,909	60,000	245,126,724	16,904,827,451		18,686,763,166	100.000000%	<b>76,421,558.38</b>	0.88	76,421,559.26	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
								County Budget Amount to be Raised by Taxes	76,509,031.00			
								County Relevies	(87,472.61)			
								<b>Net County Tax Levy for Apportionment</b>	<b>76,421,558.39</b>			

Source: Ulster County Real Property Tax Service Agency

## 2019 Town Tax Rates (Based on 2018 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town		Add	Add	Deduct	Total Town	Town	Total Town	Town
	Taxable	Town	Erroneous	Public	Town Share	General Charges	General Rate	Highway Charges	Highway Rate
	Assessed Value	General Charge	Taxes	Library	of Relevies	(sum of columns 2, 3 & 4, minus 5)	(column 6 divided by column 1 X 1,000)		(column 8 divided by column 1 X 1,000)
<b>Municipalities</b>	(unequalized)								
Denning	27,774,385	161,619.00	(1.05)			161,617.95	5.818957	\$ 778,234.00	28.019846
Esopus	801,681,914	1,141,537.00	2,430.59		1,341.80	1,142,625.79	1.425286	\$ 1,796,847.00	2.241347
Gardiner	834,121,997	546,632.00	1,159.40	229,230.00	1,062.95	775,958.45	0.930270	\$ 1,280,510.00	1.535159
Hardenburgh	104,161,970	301,720.00	0.35			301,720.35	2.896646	\$ 641,000.00	6.153877
Hurley	827,754,341	871,362.00	(0.29)		2,222.89	869,138.82	1.049996	\$ 1,497,465.00	1.809069
Kingston (Town)	78,027,713	341,437.00	(0.17)			341,436.83	4.375841	\$ 268,910.00	3.446340
Kingston (City)	1,504,905,000								
Lloyd	1,029,412,051	3,445,162.76	1,183.36		8,859.51	3,437,486.61	3.339272	\$ 1,674,974.00	1.627117
Marbletown	924,906,870	708,455.00	976.84		1,433.81	707,998.03	0.765480	\$ 1,383,200.00	1.495502
Marlborough	731,534,463	3,802,616.00	3,125.99		7,833.47	3,797,908.52	5.191701	\$ 2,210,237.00	3.021371
<b>New Paltz</b>									
Town rate within village	1,146,922,394	7,035,382.00	13,760.67	556,000.00	4,243.69	7,600,898.98	6.627213	\$ 310,120.00	0.270393
+ additional town rate	844,099,306	202,504.00				202,504.00	0.239905	\$ 1,368,055.00	1.620728
Town rate outside village							6.867118		1.891121
Olive	1,211,535,497	1,795,463.00	1,244.37	148,142.00	906.84	1,943,942.53	1.604528	\$ 1,843,390.00	1.521532
Plattekill	652,842,161	1,211,152.00	0.37		3,304.27	1,207,848.10	1.850138	\$ 1,296,306.00	1.985635
Rochester	794,718,696	605,759.00	1,390.69		1,899.92	605,249.77	0.761590	\$ 1,264,256.00	1.590822
Rosendale	495,098,803	1,788,463.00	(3.16)		1,921.76	1,786,538.08	3.608448	\$ 1,171,346.00	2.365883
<b>Saugerties</b>									
Town rate within village	1,765,162,866	6,883,689.00	16,955.51		7,772.30	6,892,872.21	3.904950		0.000000
+ additional town rate	1,475,039,333	349,864.00				349,864.00	0.237190	\$ 2,991,636.00	2.028174
Town rate outside village							4.142140		2.028174
Shandaken	170,160,032	2,227,053.00	4,946.55		3,007.13	2,228,992.42	13.099389	\$ 1,707,400.00	10.034084
Shawangunk	186,873,229	1,523,155.00	(4.88)		2,000.56	1,521,149.56	8.140008	\$ 1,759,422.00	9.415056
Ulster	976,082,322	5,913,857.00	(4.38)		3,370.35	5,910,482.27	6.055311	\$ 2,694,810.00	2.760843
<b>Wawarsing</b>									
Town rate within village	1,153,040,421	2,711,162.00	2,882.99		2,480.91	2,711,564.08	2.351664		0.000000
+ additional town rate	1,005,661,495	80,374.00				80,374.00	0.079922	\$ 3,419,783.00	3.400531
Town rate outside village							2.431586		3.400531
Woodstock	1,358,976,873	4,052,139.00	4,245.27		4,281.92	4,052,102.35	2.981730	\$ 2,008,674.00	1.478078
<b>Totals</b>	<b>16,775,693,998</b>	<b>47,700,556.76</b>	<b>54,289.02</b>	<b>933,372.00</b>	<b>57,944.08</b>	<b>48,630,273.70</b>		<b>\$ 33,366,575.00</b>	

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

<b>2019 Special District Tax Rates</b>	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	<b>Column 7</b>	<b>Column 8</b>	<b>Column 9</b>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>20 DENNING</b>									
Claryville Fire	FD011 (EQ DIST)	174,967.00	Denning (Ulster Co.)	19,138,873.00	16.00%	119,617,956	89.987022%	157,447.59	8.226586
			Neversink (Sullivan Co.)	505,782.00	3.80%	13,310,053	10.012978%	17,519.41	34.638259
						=====	=====	=====	
						132,928,009	100.000000%	174,967.00	
Fire Protection Dist	FD013	8,500.00		10,019,475.00					0.848348
<b>22 ESOPUS</b>									
Rifton Fire	FD021	328,400.00		134,461,996.00					2.442326
Esopus Fire	FD022	362,800.00		212,215,433.00					1.709583
St Remy Fire	FD023	212,475.00		131,928,278.00					1.610534
Port Ewen Fire	FD024	498,575.00		326,236,993.00					1.528260
South Rondout Fire	FD028	42,000.00		24,490,841.00					1.714927
Port Ewen Hydrant	HY022	50,000.00		318,892,226.00					0.156793
Town Library	LB022	347,397.00		828,391,651.00					0.419363
May Park New Salem Light	LT021	5,000.00		28,183,046.00					0.177412
Rifton Light	LT022	12,000.00		50,877,383.00					0.235861
Port Ewen Light	LT025	50,000.00		274,253,680.00					0.182313
South Rondout Light	LT029	6,000.00		27,272,746.00					0.220000
Port Ewen Sewer	SW021	277,636.00		287,586,310.00					0.965401
Port Ewen Water	WD023	348,106.00		320,713,072.00					1.085413
<b>24 GARDINER</b>									
Gardiner Fire	FD031	393,824.00		745,992,182.00					0.527920
Shawangunk Valley Fire #1	FD174 (EQ DIST)	334,731.00	Gardiner	112,893,691.00	100.00%	112,893,691	42.396705%	141,914.91	1.257067
			Shawangunk	32,210,999.00	21.00%	153,385,710	57.603295%	192,816.09	5.986032
						=====	=====	=====	
						266,279,401	100.000000%	334,731.00	
Gardiner Light	LT031	5,000.00		41,124,823.00					0.121581
Gardiner Sewer Cap-Costs	SW031 (UNITS)	6,000.00		208.00					28.846154
Gardiner Sewer Oper-Maint	SW032 (UNITS)	93,500.00		254.00					368.110236

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>26 HARDENBURGH</b>									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	340,860.00	Hardenburgh (Ulster Co.)	29,014,280.00	61.00%	47,564,393	9.445541%	32,196.07	1.109663
			Middletown (Delaware Co.)	456,590,509.00	102.00%	447,637,754	88.893826%	303,003.49	0.663622
			Roxbury (Delaware Co.)	8,362,358.00	100.00%	8,362,358	1.660633%	5,660.43	0.676894
						=====	=====	=====	
						503,564,505	100.000000%	340,860.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	82,267.00	Hardenburgh (Ulster Co.)	54,549,159.00	61.00%	89,424,851	63.903056%	52,571.13	0.963739
			Rockland (Sullivan Co.)	33,554,120.00	68.65%	48,877,087	34.927598%	28,733.89	0.856345
			Colchester (Delaware Co.)	48,600.00	2.97%	1,636,364	1.169347%	961.99	19.793957
						=====	=====	=====	
						139,938,301	100.000000%	82,267.00	
Arena Fire Dist	FD043 (EQ DIST)	36,572.00	Hardenburgh (Ulster Co.)	10,310,896.00	61.00%	16,903,108	18.347216%	6,709.94	0.650762
			Middletown (Delaware Co.)	37,414,899.00	102.00%	36,681,274	39.815118%	14,561.18	0.389181
			Andes (Delaware Co.)	38,544,627.00	100.00%	38,544,627	41.837666%	15,300.87	0.396965
						=====	=====	=====	
						92,129,009	100.000000%	36,572.00	
Fire Protection Dist #1	FD044	1,000.00		13,777,937.00					0.072580
Hardenburgh Insurance Prem.	FD043	2,529.26		10,310,896.00					0.245300
Hardenburgh Insurance Prem.	FD041	7,117.20		29,014,280.00					0.245300
Hardenburgh Ambulance	AD300	2,100.00		39,325,176.00					0.053401
<b>28 HURLEY</b>									
Hurley Fire	FD051	613,854.17		284,406,581.00					2.158368
West Hurley Fire	FD052	633,505.00		561,411,930.00					1.128414
West Hurley Library	LB052	215,537.00		561,674,930.00					0.383740
West Hurley Lib Bond	LB050	44,700.00		560,738,830.00					0.079716
Hurley Library	LB053	164,948.00		284,406,581.00					0.579973
Rolling Meadows Light	LT051	9,900.00		38,977,134.00					0.253995
<b>30 KINGSTON</b>									
Sawkill Fire	FD061	153,750.00		79,510,226.00					1.933714

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>32 LLOYD</b>									
Highland Ambulance Dist	AD400	219,306.00		1,067,050,792.00					0.205525
Mountainside Woods Drain	DD040 (FE)	2,364.57		2,364.57					
Highland Fire	FD072	1,173,360.00		1,006,030,761.00					1.166326
Clintondale Fire	FD121 (EQ DIST)	361,203.00	Lloyd	61,081,496.00	100.00%	61,081,496	27.357693%	98,816.81	1.617786
			Plattekill	162,188,416.00	100.00%	162,188,416	72.642307%	262,386.19	1.617786
						=====	=====	=====	
						223,269,912	100.000000%	361,203.00	
Highland Light	LT071	170,965.00		948,298,739.00					0.180286
Highland Sewer	SW071	264,272.00		396,211,954.00					0.666997
Highland Sewer Cap Cost	SW073	394,366.00		416,821,750.00					0.946126
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					
Highland Water	WD072	48,850.00		457,104,364.00					0.106868
Highland Water Cap Cost	WD074	340,849.00		492,205,017.00					0.692494
<b>34 MARBLETOWN</b>									
Stone Ridge Fire	FD081	372,668.00		218,581,203.00					1.704941
High Falls Fire	FD082 (EQ DIST)	297,420.00	Marbletown	171,022,105.00	100.00%	171,022,105	79.148995%	235,404.94	1.376459
			Rosendale	45,054,050.00	100.00%	45,054,050	20.851005%	62,015.06	1.376459
						=====	=====	=====	
						216,076,155	100.000000%	297,420.00	
Cottekill Fire	FD083 (EQ DIST)	129,859.00	Marbletown	43,102,157.00	100.00%	43,102,157	58.261880%	75,658.29	1.755325
			Rosendale	30,877,874.00	100.00%	30,877,874	41.738120%	54,200.71	1.755325
						=====	=====	=====	
						73,980,031	100.000000%	129,859.00	
Marbletown Fire	FD084	72,502.00		35,510,580.00					2.041701
Lomontville Fire	FD085	121,733.00		164,692,107.00					0.739155
Kripplebush Fire	FD086	148,185.00		189,816,905.00					0.780673
Vly Atwood Fire	FD087	57,055.00		142,950,094.00					0.399125
Stone Ridge Library	LB081	269,868.00		965,671,954.00					0.279461
Stone Ridge Light	LT081	6,800.00		43,325,835.00					0.156950
High Falls Light	LT082	6,600.00		36,832,312.00					0.179190
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	32,471,041.00	100.00%	32,471,041	77.608316%	8,071.26	0.248568
			Rosendale	9,368,600.00	100.00%	9,368,600	22.391684%	2,328.74	0.248568
						=====	=====	=====	
						41,839,641	100.000000%	10,400.00	

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>36 MARLBOROUGH</b>									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	2,500.00		2,500.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,000.00		1,000.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	750.00		750.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	2,500.00		2,500.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	1,500.00		1,500.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	641,300.00		480,352,412.00					1.335061
Milton Fire	FD092	583,000.00		287,818,671.00					2.025581
Riverview Dr Improv	HD120(MOVE TAX)	32,987.00		32,987.00					
Marlborough Light	LT091	36,240.00		131,243,762.00					0.276127
Milton Light	LT092	19,060.00		59,393,186.00					0.320912
McLaughlin Light	LT093	2,200.00		9,933,300.00					0.221477
Marlborough Sewer	SW091	17,850.00		95,269,235.00					0.187364
Milton Sewer #1	SW098	23,400.00		17,080,800.00					1.369959
Milton Sewer Ext #1	SW099 (MOVE TAX)	20,148.00		20,148.00					0.000000
Marlborough Water	WD091	0.00		324,321,699.00					0.000000
<b>38 NEW PALTZ</b>									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,688.00		1,688.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	390,670.00		873,324,187.00					0.447337
Cherry Hill Sewer #5 (Adval)	SW101	4,612.00		17,007,200.00					0.271179
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,153.00		630.00					1.830159
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		50,859,200.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	14,511.20		11,236,700.00					1.291411
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,627.80		1,065.00					3.406385
New Paltz Water #1	WD101	21,262.00		86,426,450.00					0.246013
New Paltz Water #2	WD102	4,634.00		26,871,841.00					0.172448
New Paltz Water #3	WD103(MOVE TAX)	4,992.00		4,992.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>40 OLIVE</b>									
Olive Fire Protection	FD111	664,000.00		1,235,165,414.00					0.537580
Onteora Court Light	LT111	750.00		4,190,434.00					0.178979
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
<b>42 PLATTEKILL</b>									
Clintondale Fire	FD121 (EQ DIST)	361,203.00	Lloyd Plattekill	61,081,496.00 162,188,416.00	100.00% 100.00%	61,081,496 162,188,416	27.357693% 72.642307%	98,816.81 262,386.19	1.617786 1.617786
						=====	=====	=====	
						223,269,912	100.000000%	361,203.00	
Modena Fire	FD122	335,785.00		229,470,731.00					1.463302
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	296,302,755.00 58,992,330.00	100.00% 34.00%	296,302,755 173,506,853	63.068688% 36.931312%	491,935.77 288,064.23	1.660247 4.883079
						=====	=====	=====	
						469,809,608	100.000000%	780,000.00	
Hunt Road Drain	DD001 (MOVE TAX)	800.00		800.00					
Spring Meadows 1	DD003 (MOVE TAX)	1,935.00		1,935.00					
Patura Gardens Drain	DD004 (MOVE TAX)	2,240.00		2,240.00					
Glen Rock Drainage	DD005 (MOVE TAX)	8,382.00		8,382.00					
Huckleberry Ridge Drain	DD006 (MOVE TAX)	3,234.00		3,234.00					
Peters Place Drain	DD007 (MOVE TAX)	1,128.00		1,128.00					
Finn Estates Drainage	DD008 (MOVE TAX)	1,088.00		1,088.00					
Quaker Street Drainage	DD009 (MOVE TAX)	0.00		0.00					
Arcadia Estates Drainage	DD010 (MOVE TAX)	0.00		0.00					
Plattekill Library District	LB042	452,757.00		555,808,176.00					0.814592
Clintondale Light	LT121	10,350.00		28,542,411.00					0.362618
Modena Light	LT122	18,000.00		31,577,604.00					0.570024
<b>44 ROCHESTER</b>									
Accord Fire	FD131	709,350.00		825,958,548.00					0.858820
Kerhonkson Fire	FD191 (EQ DIST)	269,529.59	Rochester Wawarsing	65,000.00 100,898,064.00	93.50% 105.41%	69,519 95,719,632	0.072575% 99.927425%	195.61 269,333.98	3.009390 2.669367
						=====	=====	=====	
						95,789,151	100.000000%	269,529.59	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00					
Kerhonkson Light #2	LT132	1,800.00		8,256,919.00					0.217999
Accord Light	LT133	2,800.00		10,788,806.00					0.259528
Berne Road Light	LT134	700.00		2,318,250.00					0.301952

<b>2019 Special District Tax Rates</b>	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	<b>Column 7</b>	<b>Column 8</b>	<b>Column 9</b>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>46 ROSENDALE</b>									
High Falls Fire	FD082 (EQ DIST)	297,420.00	Marbletown	171,022,105.00	100.00%	171,022,105	79.148995%	235,404.94	1.376459
			Rosendale	45,054,050.00	100.00%	45,054,050	20.851005%	62,015.06	1.376459
						=====	=====	=====	
						216,076,155	100.000000%	297,420.00	
Cottekill Fire	FD083 (EQ DIST)	129,859.00	Marbletown	43,102,157.00	100.00%	43,102,157	58.261880%	75,658.29	1.755325
			Rosendale	30,877,874.00	100.00%	30,877,874	41.738120%	54,200.71	1.755325
						=====	=====	=====	
						73,980,031	100.000000%	129,859.00	
Tillson Fire	FD143	209,387.00		187,039,600.00					1.119480
Bloomington Fire	FD149	426,000.00	Rosendale	138,868,443.00	100.00%	138,868,443	82.409047%	351,062.54	2.528022
			Ulster	23,269,535.00	78.50%	29,642,720	17.590953%	74,937.46	3.220411
						=====	=====	=====	
						168,511,163	100.000000%	426,000.00	
Rosendale Fire	FD148	228,900.00		118,197,480.00					1.936590
Rosendale Library	LB141	304,125.00		516,629,560.00					0.588671
High Falls Light	LT141	1,200.00		6,401,240.00					0.187464
High Falls Park Light	LT142	2,000.00		11,888,477.00					0.168230
Rosendale Light	LT143	27,000.00		91,378,534.00					0.295474
Rosendale Sewer	SW141	0.00		65,926,043.00					0.000000
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	32,471,041.00	100.00%	32,471,041	77.608316%	8,071.26	0.248568
			Rosendale	9,368,600.00	100.00%	9,368,600	22.391684%	2,328.74	0.248568
						=====	=====	=====	
						41,839,641	100.000000%	10,400.00	
Rosendale Water	WD141	0.00		95,233,295.00					0.000000

<b>2019 Special District Tax Rates</b>	<b>Column 1</b>	<b>Column 2</b>	<b>Column 3</b>	<b>Column 4</b>	<b>Column 5</b>	<b>Column 6</b>	<b>Column 7</b>	<b>Column 8</b>	<b>Column 9</b>
<b>Towns and Special Districts</b>	<b>Special District Code</b>	<b>Amount to be Raised</b>	<b>Towns in EQ District</b>	<b>Town Taxable Value (Units, Points, Move Tax)</b>	<b>State Equalization Rate</b>	<b>Equalized Value</b>	<b>% of Total Equalized Value</b>	<b>Share of Amnt. to be Raised</b>	<b>Tax Rate</b>
<b>48 SAUGERTIES</b>									
Saugerties Ambulance	AD100	757,585.00		1,844,890,529.00					0.410640
Glasco Fire	FD151	547,575.00		422,633,681.00					1.295626
Centerville Fire	FD152	722,416.00		631,901,194.00					1.143242
Malden-West Camp Fire	FD153	208,160.00		155,293,035.00					1.340434
Mt Marion Fire	FD154	205,242.88		122,551,739.00					1.674745
Saxton Fire	FD155	310,675.00		192,454,511.00					1.614278
Fire Prot. Dist.	FD156	1,000.00		14,066,000.00					0.071093
Town Library	LB048	580,144.00		1,841,632,859.00					0.315016
Library Bond	LB049	436,863.00		1,841,632,859.00					0.237215
Glasco Light	LT151	23,000.00		104,875,020.00					0.219309
Malden Light	LT152	12,000.00		67,640,456.00					0.177409
Quarryville Light	LT153	3,500.00		18,947,260.00					0.184723
Mt Marion Light	LT154	8,350.00		27,519,888.00					0.303417
Garden Place Light Dist	LT155	1,550.00		5,102,500.00					0.303773
Barclay Lane Light	LT156	1,050.00		5,403,500.00					0.194318
Windmere Light	LT157	8,350.00		31,139,000.00					0.268152
Barclay Hgts Light #1	LT158	4,800.00		27,718,000.00					0.173173
Barclay Hght Light #2	LT159	11,450.00		59,080,000.00					0.193805
Village Drive Light	LT160	2,000.00		8,358,651.00					0.239273
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	2,570.00		1,576.61					1.630080
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		410.55					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,257.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	0.00		326.45					0.000000
Kings Hway Sewer	SW157 (UNITS)	24,812.50		488.15					50.829663
Kings Hway Sewer	SW157	24,812.50		17,040,500.00					1.456090
Kings Hway Water	WD155	22,295.00		15,522,200.00					1.436330
Bluestone Park Water	WD156 (UNITS)	6,889.00		29.06					237.061253
Glasco Water	WD151	57,731.00		312,079,575.00					0.184988
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,692.00		62.30					59.261637
Cafaldo Water	WD152	15,494.00		16,063,000.00					0.964577
Malden Water	WD153(UNITS)	73,391.00		424.80					172.766008

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>50 SHANDAKEN</b>									
Phoenicia Fire	FD161	270,000.00		100,686,875.00					2.681581
Big Indian Oliverea Fire	FD162	113,110.00		52,967,556.00					2.135458
Highmount Fire Protection	FD163	52,635.00		12,015,108.00					4.380735
Pine Hill Fire Protection	FD164	50,425.00		9,942,520.00					5.071652
Phoenicia Light	LT161	10,500.00		11,692,908.00					0.897980
Chichester Light	LT162	1,575.00		3,163,560.00					0.497857
Pine Hill Light	LT163	6,350.00		6,704,409.00					0.947138
Phoenicia Water	WD161	57,050.00		12,448,666.00					4.582820
Pine Hill Water	WD162	50,000.00		23,454,576.00					2.131780
<b>52 SHAWANGUNK</b>									
Walkkill Ambulance Dist.	AD002	82,315.00		83,914,695.00					0.980937
Maple Ridge Drainage	DD095	700.00		1,026,600.00					0.681862
Plains Estates Drainage	DD096 (MOVE TAX)	1,200.00		1,200.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	1,200.00		1,200.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	0.00		0.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	1,200.00		1,200.00					
Walkkill Fire	FD171	531,474.00		83,980,995.00					6.328503
Prospect Fire Prot.	FD172	107,300.00		18,052,819.00					5.943670
Shawangunk Valley Fire	FD174 (EQ DIST)	334,731.00	Gardiner Shawangunk	112,893,691.00 32,210,999.00	100.00% 21.00%	112,893,691 153,385,710	42.396705% 57.603295%	141,914.91 192,816.09	1.257067 5.986032
						266,279,401	100.000000%	334,731.00	
Walker Valley Fire Prot	FD176	371,285.00		56,977,743.00					6.516316
Pine Bush Area Pub Library	LB153	299,858.75	Crawford (Orange Co.) Shawangunk	339,159,232.00 92,776,786.00	39.00% 21.00%	869,639,056 441,794,219	66.312108% 33.687892%	198,842.66 101,016.09	0.586281 1.088808
						1,311,433,275	100.000000%	299,858.75	
Walkkill Library	LB152	347,704.00		95,233,144.00					3.651082
Walkkill Light	LT171	19,500.00		14,878,076.00					1.310653
Walkkill Sidewalk	SD175 (UNITS)	20,000.00		36,651.00					0.545688
Walkkill Sewer	SW171	59,823.00		24,112,068.00					2.481040
Walkkill Water Dist	WD172	39,357.00		26,691,278.00					1.474527

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>54 ULSTER</b>									
Ulster Fire #5	FD181	1,537,603.00		742,004,706.00					2.072228
Ulster Fire #5 Bond	FD185	0.00		639,602,387.00					0.000000
Ruby Fire	FD182	180,500.00		79,036,329.00					2.283760
East Kingston Fire Prot.	FD183	197,217.60		97,441,505.00					2.023959
Bloomington Fire	FD149	426,000.00	Rosendale	138,868,443.00	100.00%	138,868,443	82.409047%	351,062.54	2.528022
			Ulster	23,269,535.00	78.50%	29,642,720	17.590953%	74,937.46	3.220411
						=====	=====	=====	
						168,511,163	100.000000%	426,000.00	
Ulster Fire #1	FD186	259,785.00		138,332,283.00					1.877978
Town Library	LB181	316,368.00		1,079,881,732.00					0.292965
East Kingston Light	LT181	8,586.00		6,669,433.00					1.287366
Albany Avenue Light	LT182	33,456.00		161,527,820.00					0.207122
Whittier Light	LT183	6,134.00		15,459,910.00					0.396768
Krauss Light	LT184	11,097.00		11,883,492.00					0.933816
Elem Hghts Light	LT185	3,402.00		9,751,018.00					0.348887
Spring Lake Light	LT186	2,820.00		6,850,725.00					0.411635
Ulster Sewer	SW181	894,673.00		597,687,613.00					1.496891
Whittier Sewer	SW182	156,568.00		31,809,227.00					4.922094
Washington Ave Sewer	SW183	105,717.00		8,301,000.00					12.735454
Ulster Water	WD181	675,738.00		619,652,915.00					1.090510
Halcyon Pk Water Units	WD182 (FE)	55,382.00		163.00					339.766871
Spring Lake Water	WD183	41,033.00		17,213,546.00					2.383762
Cherry Hill Water	WD184	98,626.00		29,632,727.00					3.328280
Bright Acres Water	WD185	66,467.00		15,321,490.00					4.338155
Glenerie Water	WD186	139,474.00		25,417,892.00					5.487237
East Kingston Water District	WD187	71,268.00		7,773,250.00					9.168366

2019 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
<b>56 WAWARSING</b>									
Wawarsing Ambulance Dist.	AD200	207,542.00		1,066,834,456.00					0.194540
Kerhonkson Fire	FD191 (EQ DIST)	269,529.59	Rochester Wawarsing	65,000.00 100,898,064.00	93.50% 105.41%	69,519 95,719,632	0.072575% 99.927425%	195.61 269,333.98	3.009390 2.669367
						=====	=====	=====	
						95,789,151	100.000000%	269,529.59	
Napanoch Fire	FD192	483,700.00		583,636,584.00					0.828769
Ellenville Fire	FD193	852,775.00		404,218,566.00					2.109688
Cragsmoor Fire	FD194	118,311.00		79,082,913.00					1.496037
Spring Glen Light #1	LT191	8,400.00		13,753,838.00					0.610739
Napanoch Light	LT192	44,000.00		66,447,345.00					0.662178
Kerhonkson Light	LT193	25,500.00		35,531,524.00					0.717673
Spring Glen Light #2	LT194	2,300.00		5,884,638.00					0.390848
Mooney Light	LT195	5,700.00		3,289,838.00					1.732608
Wawarsing Light	LT196	11,000.00		21,199,888.00					0.518871
Napanoch O & M Sewer	SW191	23,100.00		51,781,467.00					0.446106
Kerhonkson O & M Sewer	SW192	136,155.00		33,421,869.00					4.073830
Napanoch Water	WD191	187,794.00		81,358,887.00					2.308217
Kerhonkson Water	WD192	0.00		29,388,900.00					0.000000
<b>58 WOODSTOCK</b>									
Woodstock Fire	FD201	1,513,507.00		1,393,932,259.00					1.085782
Woodstock Library	LB201	585,544.00		1,393,726,928.00					0.420128
Woodstock Light	LT202	19,500.00		119,613,111.00					0.163026
Woodstock Gardens Light	LT204	1,900.00		9,443,022.00					0.201207
Woodstock Water	WD203	0.00		210,586,637.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	51,550.00		51,550.00					
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	0.00		10,972.00					0.000000
On-Site/Non Sys	SW801 (UNITS)	0.00		19,315.00					0.000000

<b>School District Tax Rates</b>						
		<b>2018-19 Rates</b>		<b>2017-18 Rates</b>		<b>2016-17 Rates</b>
<b>Ellenville Central</b>						
Rochester		24.108967		23.859788		22.8833
Library		0.944035		0.938690		0.8984
Wawarsing		21.385021		20.939137		20.6566
Library		0.837374		0.823786		0.8110
<b>Fallsburgh Central</b>						
Wawarsing		24.084279		24.392017		23.878732
Library		0.513881		0.518465		0.493759
<b>Highland Central</b>						
Esopus		23.625656		22.90526		22.290396
Library		0.700887		0.691455		0.678623
Lloyd		23.625761		22.905363		22.290497
Library		0.70089		0.691458		0.678626
Marlboro		23.625656		22.90526		22.290396
Library		0.700887		0.691455		0.678623
New Paltz		23.625656		22.90526		22.290396
Library		0.700887		0.691455		0.678623
Plattekill		23.625656		22.90526		22.290396
Library		0.700887		0.691455		0.678623
<b>Kingston Consolidated</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>	<b>Hmstd</b>	<b>Non-Hmstd</b>
Esopus	21.89269	28.99530	22.17706	29.39895	21.82464	29.26462
Library	0.01010	0.01338	0.0105	0.01391	0.01044	0.01400
Hurley	21.90569	28.98668	22.21261	29.36869	21.92189	29.29796
Library	0.01011	0.01337	0.01053	0.01390	0.01049	0.01403
Kingston	24.45139	31.63874	24.24371	31.50078	23.43304	30.79340
Library	0.01127	0.01460	0.01147	0.01492	0.01121	0.01474
Marbletown	21.32349	28.35427	21.57895	28.65164	21.25146	28.57837
Library	0.01012	0.02276	0.01014	0.01518	0.01014	0.01518
New Paltz	21.68577	38.88808	21.94747	39.53301	21.61606	39.45282
Library	0.01020	0.01906	0.0102	0.01925	0.0102	0.01929
Rosendale	22.02571	28.51468	22.30186	28.96946	22.02943	29.03975
Library	0.01016	0.01316	0.01056	0.01371	0.01054	0.01390
Saugerties	22.23372	28.22081	22.48631	29.94282	22.23158	29.86596
Library	0.01029	0.01321	0.01071	0.01413	0.01057	0.01415
Ulster	27.83384	38.49046	27.32842	37.74017	26.7665	36.56022
Library	0.01285	0.01775	0.01294	0.01786	0.01281	0.01749
Woodstock	22.94013	30.01760	22.17568	29.07342	21.55491	26.61485
Library	0.01058	0.01386	0.0105	0.01375	0.01032	0.01371
City of Kingston	21.79352	31.61718	22.06398	32.10910	21.72804	31.99348
Library	0.01006	0.01463	0.01046	0.01521	0.01041	0.01532
<b>Livingston Manor</b>						
Hardenburgh		27.048824		27.373479		26.493178
Library		0.426950		0.433144		0.395946
<b>Margaretville Central</b>						
Hardenburgh		14.929797		14.363126		14.179779
Shandaken		35.714416		34.92211		34.476324
<b>Marlboro Central</b>						
Marlborough		27.736820		27.114500		27.874533
Library		0.732670		0.682744		0.69532
Plattekill		27.736820		27.114503		27.874541
Library		0.732670		0.682754		0.69533

<b>School District Tax Rates</b>						
	<b>2018-19 Rates</b>	<b>2017-18 Rates</b>	<b>2016-17 Rates</b>			
<b>New Paltz Central</b>						
Esopus	22.308078	21.502287	21.3449			
Library	0.004164	0.004189	0.004256			
Gardiner	22.308078	21.502287	22.9515			
Library	0.004164	0.004189	0.004577			
Lloyd	22.308078	21.502287	21.3449			
Library	0.004164	0.004189	0.004256			
New Paltz	22.308167	21.502372	21.3450			
Library	0.004164	0.004189	0.004256			
Plattekill	22.308078	21.502287	21.3449			
Library	0.004164	0.004189	0.004256			
Rochester	23.858907	22.167306	21.3449			
Library	0.004453	0.004319	0.004256			
Rosendale	22.308078	21.502287	21.3449			
Library	0.004164	0.004189	0.004256			
<b>Onteora Central</b>						
Hurley	11.779389	11.710124	11.640945			
Library	0.005534	0.005670	0.005739			
Lexington	11.779389	11.710124	11.640945			
Library	0.005534	0.005670	0.005739			
Marbletown	11.779389	11.710124	11.640945			
Library	0.005535	0.005670	0.005738			
Olive	11.894783	11.710153	11.640974			
Library	0.005589	0.005670	0.005739			
Shandaken	46.193684	45.922056	45.650763			
Library	0.021704	0.022236	0.022504			
Woodstock	12.464980	11.828425	11.640961			
Library	0.005857	0.005727	0.005739			
<b>Pine Bush Central</b>						
Gardiner	23.455570	23.764150	25.75967			
Shawangunk	111.695070	109.111790	106.47507			
<b>Rondout Valley Central</b>						
Marbletown	17.405234	17.518136	18.1314			
Rochester	18.615305	18.059980	18.1315			
Rosendale	17.405177	17.518078	18.1314			
Wawarsing	16.511884	15.849162	16.3670			
<b>Saugerties Central</b>						
Saugerties	19.901041	20.22265	20.16782			
Ulster	25.352745	24.93591	24.74563			
Woodstock	21.059178	20.42679	20.16769			
<b>Tri-Valley Central</b>						
Denning	115.966618	108.746456	106.924805			
Library	2.426831	2.282037	2.17242			
Rochester	19.844555	19.058657	18.177217			
Library	0.415287	0.399945	0.369311			
Wawarsing	17.602371	16.725683	16.408392			
Library	0.368364	0.350987	0.333374			
<b>Valley Central</b>						
Shawangunk	111.196101	108.960248	109.571667			
<b>Walkill Central</b>						
Gardiner	26.618758	26.006575	27.665261			
Plattekill	26.618758	26.006651	25.728768			
Shawangunk	126.757989	119.407661	114.351576			

## 2019 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Rochester	200,000	93.50%	187,000	0.761590	\$ 142.42	1.590822	\$ 297.48	2.35241	\$ 439.90
Marbletown	200,000	100.00%	200,000	0.765480	\$ 153.10	1.495502	\$ 299.10	2.26098	\$ 452.20
Gardiner	200,000	100.00%	200,000	0.930270	\$ 186.05	1.535159	\$ 307.03	2.46543	\$ 493.09
Hurley	200,000	100.00%	200,000	1.049996	\$ 210.00	1.809069	\$ 361.81	2.85907	\$ 571.81
Olive	200,000	99.03%	198,060	1.604528	\$ 317.79	1.521532	\$ 301.35	3.12606	\$ 619.15
Esopus	200,000	100.00%	200,000	1.425286	\$ 285.06	2.241347	\$ 448.27	3.66663	\$ 733.33
Shawangunk	200,000	21.00%	42,000	8.140008	\$ 341.88	9.415056	\$ 395.43	17.55506	\$ 737.31
Plattekill	200,000	100.00%	200,000	1.850138	\$ 370.03	1.985635	\$ 397.13	3.83577	\$ 767.15
Woodstock	200,000	94.50%	189,000	2.981730	\$ 563.55	1.478078	\$ 279.36	4.45981	\$ 842.90
Lloyd	200,000	100.00%	200,000	3.339272	\$ 667.85	1.627117	\$ 325.42	4.96639	\$ 993.28
Denning	200,000	16.00%	32,000	5.818957	\$ 186.21	28.019846	\$ 896.64	33.83880	\$ 1,082.84
Hardenburgh	200,000	61.00%	122,000	2.896646	\$ 353.39	6.153877	\$ 750.77	9.05052	\$ 1,104.16
Shandaken	200,000	25.50%	51,000	13.099389	\$ 668.07	10.034084	\$ 511.74	23.13347	\$ 1,179.81
Rosendale	200,000	100.00%	200,000	3.608448	\$ 721.69	2.365883	\$ 473.18	5.97433	\$ 1,194.87
Wawarsing	200,000	105.41%	210,820	2.431586	\$ 512.63	3.400531	\$ 716.90	5.83212	\$ 1,229.53
Saugerties	200,000	100.00%	200,000	4.142140	\$ 828.43	2.028174	\$ 405.63	6.17031	\$ 1,234.06
Ulster	200,000	78.50%	157,000	6.055311	\$ 950.68	2.760843	\$ 433.45	8.81615	\$ 1,384.14
Kingston (town)	200,000	89.25%	178,500	4.375841	\$ 781.09	3.446340	\$ 615.17	7.82218	\$ 1,396.26
Marlborough	200,000	100.00%	200,000	5.191701	\$ 1,038.34	3.021371	\$ 604.27	8.21307	\$ 1,642.61
New Paltz	200,000	100.00%	200,000	6.867118	\$ 1,373.42	1.891121	\$ 378.22	8.75824	\$ 1,751.65
			<b>Average Tax Bill</b>		<b>\$532.58</b>		<b>\$459.92</b>		<b>\$992.50</b>

Tax bill comparison is based on an example property in each town with an equalized 2018 assessed value, or market value, of 200,000.

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

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

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

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

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

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

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

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

## School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

Town C is apportioned 14.16%.

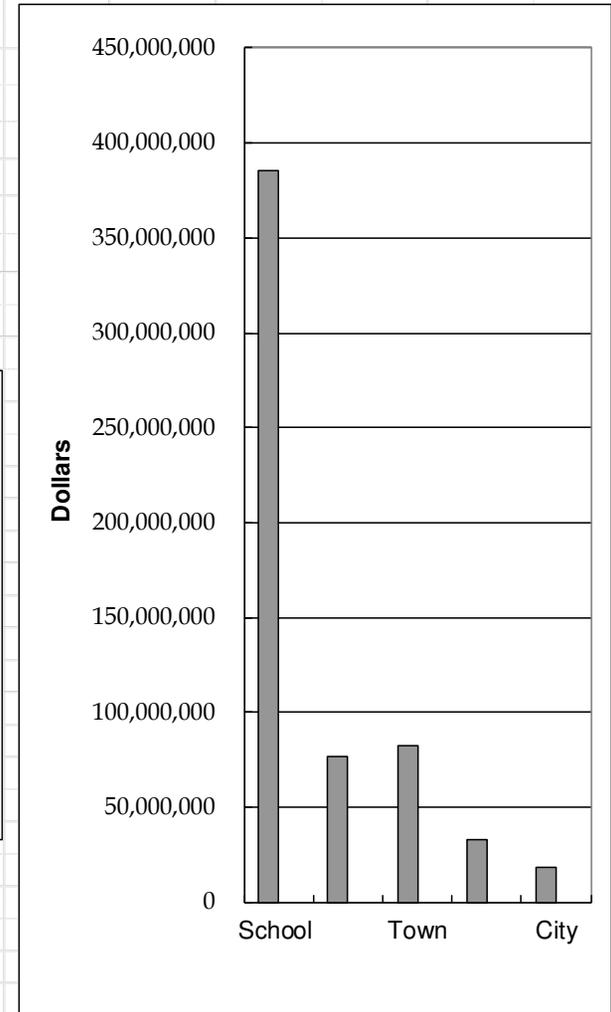
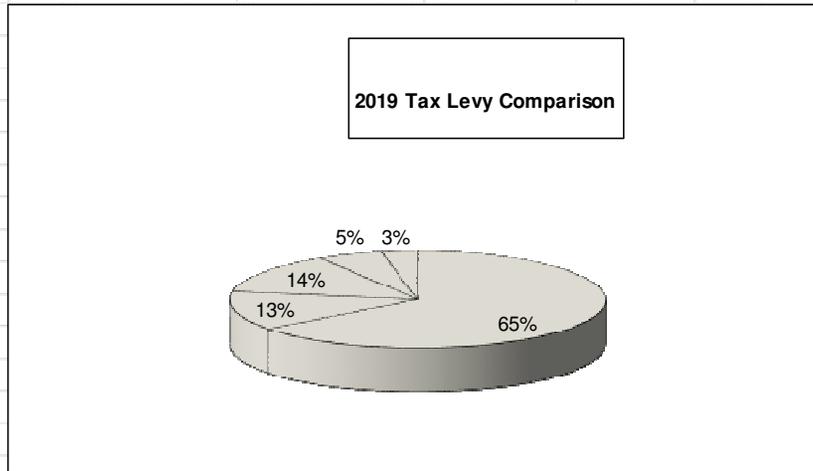
The apportionment of shared tax levies is a major component of the calculation of tax rates.

## County Tax Levy Ten Year Apportionment Comparison

<b>Towns/City</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	
Denning	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	0.9%	
Esopus	4.6%	4.6%	4.6%	4.5%	4.5%	4.5%	4.5%	4.5%	4.4%	4.3%	
Gardiner	4.3%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.6%	4.5%	
Hardenburgh	0.8%	0.8%	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	
Hurley	4.5%	4.6%	4.6%	4.3%	4.5%	4.7%	4.6%	4.5%	4.5%	4.4%	
Kingston (town)	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	
Kingston (city)	8.8%	9.0%	8.5%	8.4%	8.0%	7.8%	7.8%	7.8%	7.9%	8.1%	
Lloyd	5.6%	5.6%	5.7%	5.6%	5.7%	5.7%	5.7%	5.7%	5.7%	5.6%	
Marbletown	4.7%	4.8%	4.7%	5.0%	5.1%	5.2%	5.2%	5.2%	5.2%	5.0%	
Marlborough	4.4%	4.2%	4.1%	4.2%	4.0%	4.0%	4.1%	4.1%	4.1%	4.0%	
New Paltz	6.0%	6.3%	6.3%	6.4%	6.4%	6.4%	6.3%	6.4%	6.4%	6.2%	
Olive	6.1%	6.4%	6.3%	6.5%	6.7%	6.7%	6.7%	6.7%	6.7%	6.6%	
Plattekill	3.8%	3.7%	3.6%	3.7%	3.8%	3.7%	3.7%	3.7%	3.6%	3.6%	
Rochester	4.2%	4.1%	4.1%	4.2%	4.3%	4.3%	4.3%	4.3%	4.5%	4.6%	
Rosendale	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	
Saugerties	9.5%	9.5%	9.7%	9.7%	9.5%	9.4%	9.4%	9.4%	9.5%	9.6%	
Shandaken	3.4%	3.4%	3.6%	3.6%	3.5%	3.5%	3.6%	3.6%	3.7%	3.6%	
Shawangunk	5.0%	4.8%	4.9%	4.8%	4.6%	4.6%	4.6%	4.6%	4.7%	4.8%	
Ulster	7.0%	6.8%	6.7%	7.0%	7.0%	7.0%	6.9%	7.0%	6.6%	6.7%	
Wawarsing	5.8%	5.8%	6.1%	5.9%	5.9%	5.9%	5.9%	5.8%	5.7%	5.8%	
Woodstock	7.3%	7.0%	7.2%	6.9%	7.2%	7.3%	7.4%	7.4%	7.5%	7.7%	
											Total
											100%

### County-Wide Comparison of Total Tax Levies

2018-2019	School	385,176,268	64.68%
2019	County	76,421,558	12.83%
2019	Town	81,996,849	13.77%
2019	Special District	33,308,838	5.59%
2019	City	18,616,666	3.13%
<b>Total</b>		<b>595,520,179</b>	<b>100.00%</b>



## Combined Tax Rates and Effective Tax Rates

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

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

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

# Combined Property Tax Rates

Municipal & County (FY 2019) - School (FY2018-2019)

MUNICIPALITY	Town/County Equalization Rate	School Equalization Rate	Tax Rates per Thousand											
			Unequalized					Equalized or Full Value Rate						
			County	Town/City General	Town H'way	Tot. Town & County	Primary School	Combined Total	Town County	General	Town H'way	Tot. Town & County	Primary School	Combined Total
<b>Denning</b>	16.00%	16.00%	\$25.67	\$5.82	\$ 28.02	\$59.51	\$118.39	<b>\$177.90</b>	\$4.11	\$0.93	\$4.48	\$9.52	\$18.94	<b>\$28.46</b>
<b>Esopus</b>	100.00%	100.00%	\$4.16	\$1.43	\$2.24	\$7.83	\$21.90	<b>\$29.73</b>	\$4.16	\$1.43	\$2.24	\$7.83	\$21.90	<b>\$29.73</b>
<b>Gardiner</b>	100.00%	100.00%	\$4.14	\$0.93	\$1.54	\$6.61	\$22.31	<b>\$28.92</b>	\$4.14	\$0.93	\$1.54	\$6.61	\$22.31	<b>\$28.92</b>
<b>Hardenburgh</b>	61.00%	61.00%	\$6.72	\$2.90	\$6.15	\$15.77	\$27.48	<b>\$43.24</b>	\$4.10	\$1.77	\$3.75	\$9.62	\$16.76	<b>\$26.38</b>
<b>Hurley</b>	100.00%	100.00%	\$4.16	\$1.05	\$1.81	\$7.02	\$21.92	<b>\$28.94</b>	\$4.16	\$1.05	\$1.81	\$7.02	\$21.92	<b>\$28.94</b>
<b>Kingston</b>	89.25%	89.25%	\$4.65	\$4.38	\$3.45	\$12.48	\$24.46	<b>\$36.94</b>	\$4.15	\$3.91	\$3.08	\$11.14	\$21.83	<b>\$32.97</b>
<b>Kingston (c)</b>	100.00%	100.00%	\$4.14	\$9.73	\$0.00	\$13.88	\$21.80	<b>\$35.68</b>	\$4.14	\$9.73	\$0.00	\$13.88	\$21.80	<b>\$35.68</b>
<b>Lloyd</b>	100.00%	100.00%	\$4.16	\$3.34	\$1.63	\$9.12	\$24.33	<b>\$33.45</b>	\$4.16	\$3.34	\$1.63	\$9.12	\$24.33	<b>\$33.45</b>
<b>Marbletown</b>	100.00%	100.00%	\$4.15	\$0.77	\$1.50	\$6.41	\$17.41	<b>\$23.81</b>	\$4.15	\$0.77	\$1.50	\$6.41	\$17.41	<b>\$23.81</b>
<b>Marlborough</b>	100.00%	100.00%	\$4.19	\$5.19	\$3.02	\$12.41	\$28.47	<b>\$40.88</b>	\$4.19	\$5.19	\$3.02	\$12.41	\$28.47	<b>\$40.88</b>
<b>New Paltz</b>	100.00%	100.00%	\$4.14	\$6.87	\$1.89	\$12.90	\$22.31	<b>\$35.21</b>	\$4.14	\$6.87	\$1.89	\$12.90	\$22.31	<b>\$35.21</b>
<b>Olive</b>	99.03%	99.03%	\$4.16	\$1.60	\$1.52	\$7.29	\$11.90	<b>\$19.19</b>	\$4.12	\$1.59	\$1.51	\$7.22	\$11.78	<b>\$19.00</b>
<b>Plattekill</b>	100.00%	100.00%	\$4.20	\$1.85	\$1.99	\$8.03	\$26.62	<b>\$34.65</b>	\$4.20	\$1.85	\$1.99	\$8.03	\$26.62	<b>\$34.65</b>
<b>Rochester</b>	93.50%	93.50%	\$4.43	\$0.76	\$1.59	\$6.78	\$18.62	<b>\$25.40</b>	\$4.14	\$0.71	\$1.49	\$6.34	\$17.41	<b>\$23.75</b>
<b>Rosendale</b>	100.00%	100.00%	\$4.16	\$3.61	\$2.37	\$10.14	\$17.41	<b>\$27.54</b>	\$4.16	\$3.61	\$2.37	\$10.14	\$17.41	<b>\$27.54</b>
<b>Saugerties</b>	100.00%	100.00%	\$4.18	\$4.14	\$2.03	\$10.35	\$19.90	<b>\$30.25</b>	\$4.18	\$4.14	\$2.03	\$10.35	\$19.90	<b>\$30.25</b>
<b>Shandaken</b>	25.50%	25.50%	\$16.16	\$13.10	\$10.03	\$39.29	\$46.22	<b>\$85.51</b>	\$4.12	\$3.34	\$2.56	\$10.02	\$11.78	<b>\$21.80</b>
<b>Shawangunk</b>	21.00%	21.00%	\$20.03	\$8.14	\$9.42	\$37.59	\$126.76	<b>\$164.34</b>	\$4.21	\$1.71	\$1.98	\$7.89	\$26.62	<b>\$34.51</b>
<b>Ulster</b>	78.50%	78.50%	\$5.28	\$6.06	\$2.76	\$14.10	\$27.85	<b>\$41.94</b>	\$4.15	\$4.75	\$2.17	\$11.07	\$21.86	<b>\$32.93</b>
<b>Wawarsing</b>	105.41%	105.41%	\$3.91	\$2.43	\$3.40	\$9.74	\$22.22	<b>\$31.97</b>	\$4.12	\$2.56	\$3.58	\$10.27	\$23.42	<b>\$33.70</b>
<b>Woodstock</b>	94.50%	94.50%	\$4.36	\$2.98	\$1.48	\$8.82	\$12.47	<b>\$21.29</b>	\$4.12	\$2.82	\$1.40	\$8.34	\$11.78	<b>\$20.12</b>
<b>COUNTY</b>														
<b>Average</b>	84.94%	84.94%	\$6.72	\$4.15	\$4.18	\$15.05	\$32.42	\$47.47	\$4.15	\$3.00	\$2.19	\$9.34	\$20.31	<b>\$29.65</b>
<b>Maximum</b>	105.41%	105.41%	\$25.67	\$13.10	\$28.02	\$59.51	\$126.76	\$177.90	\$4.21	\$9.73	\$4.48	\$13.88	\$28.47	<b>\$40.88</b>
<b>Minimum</b>	16.00%	16.00%	\$3.91	\$0.76	\$0.00	\$6.41	\$11.90	\$19.19	\$4.10	\$0.71	\$0.00	\$6.34	\$11.78	<b>\$19.00</b>

Source: Ulster County Real Property Tax Service Agency

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

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

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

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

Effective Tax Rate Analysis									
Municipal & County (FY 2019) - School (FY 2018 - 2019)									
MUNICIPALITY	Taxes as a Percent								
	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
<b>Denning</b>	14.43%	3.27%	15.75%	66.55%	0.41%	0.09%	0.45%	1.89%	<b>2.85%</b>
<b>Esopus</b>	14.00%	4.79%	7.54%	73.67%	0.42%	0.14%	0.22%	2.19%	<b>2.97%</b>
<b>Gardiner</b>	14.32%	3.22%	5.31%	77.16%	0.41%	0.09%	0.15%	2.23%	<b>2.89%</b>
<b>Hardenburgh</b>	15.53%	6.70%	14.23%	63.54%	0.41%	0.18%	0.38%	1.68%	<b>2.64%</b>
<b>Hurley</b>	14.39%	3.63%	6.25%	75.73%	0.42%	0.10%	0.18%	2.19%	<b>2.89%</b>
<b>Kingston</b>	12.60%	11.85%	9.33%	66.22%	0.42%	0.39%	0.31%	2.18%	<b>3.30%</b>
<b>Kingston (c)</b>	11.61%	27.28%	-	61.11%	0.41%	0.97%	0.00%	2.18%	<b>3.57%</b>
<b>Lloyd</b>	12.43%	9.98%	4.86%	72.72%	0.42%	0.33%	0.16%	2.43%	<b>3.35%</b>
<b>Marbletown</b>	17.41%	3.21%	6.28%	73.09%	0.41%	0.08%	0.15%	1.74%	<b>2.38%</b>
<b>Marlborough</b>	10.26%	12.70%	7.39%	69.65%	0.42%	0.52%	0.30%	2.85%	<b>4.09%</b>
<b>New Paltz</b>	11.76%	19.50%	5.37%	63.37%	0.41%	0.69%	0.19%	2.23%	<b>3.52%</b>
<b>Olive</b>	21.68%	8.36%	7.93%	62.02%	0.41%	0.16%	0.15%	1.18%	<b>1.90%</b>
<b>Plattekill</b>	12.11%	5.34%	5.73%	76.82%	0.42%	0.19%	0.20%	2.66%	<b>3.46%</b>
<b>Rochester</b>	17.44%	3.00%	6.26%	73.30%	0.41%	0.07%	0.15%	1.74%	<b>2.37%</b>
<b>Rosendale</b>	15.12%	13.10%	8.59%	63.19%	0.42%	0.36%	0.24%	1.74%	<b>2.75%</b>
<b>Saugerties</b>	13.81%	13.69%	6.71%	65.79%	0.42%	0.41%	0.20%	1.99%	<b>3.02%</b>
<b>Shandaken</b>	18.90%	15.32%	11.74%	54.05%	0.41%	0.33%	0.26%	1.18%	<b>2.18%</b>
<b>Shawangunk</b>	12.19%	4.95%	5.73%	77.13%	0.42%	0.17%	0.20%	2.66%	<b>3.45%</b>
<b>Ulster</b>	12.59%	14.44%	6.58%	66.39%	0.41%	0.48%	0.22%	2.19%	<b>3.29%</b>
<b>Wawarsing</b>	12.24%	7.61%	10.64%	69.52%	0.41%	0.26%	0.36%	2.34%	<b>3.37%</b>
<b>Woodstock</b>	20.49%	14.00%	6.94%	58.56%	0.41%	0.28%	0.14%	1.18%	<b>2.01%</b>
<b>COUNTY</b>									
<b>Average</b>	14.54%	9.81%	7.96%	68.08%	0.41%	0.30%	0.22%	2.03%	2.97%
<b>Maximum</b>	21.68%	27.28%	15.75%	77.16%	0.42%	0.97%	0.45%	2.85%	4.09%
<b>Minimum</b>	10.26%	3.00%	4.86%	54.05%	0.41%	0.07%	0.00%	1.18%	1.90%

Source: Ulster County Real Property Tax Service Agency

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

Homestead Tax Rate used for Kingston City General

# Common Exemptions

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

Summary descriptions of the above exemptions  
appear on the following pages

## **Exemption Summaries**

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

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

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

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

### **Paraplegics** (Mandatory)

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

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

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

**Grandparents Living Quarters** (Local Option)

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

**Disability** (Local Option)

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

**Agriculture** (Mandatory)

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

**Horse Boarding** (Mandatory)

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

**Labor Camps** (Mandatory)

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

**Farm Building** (Mandatory)

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

**Forest Lands** (Mandatory)

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

**Fisher Forest** (Mandatory)

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

**Business Investment** (Local Option)

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

**Solar Wind** (Mandatory)

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

**Clergy** (Mandatory)

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

**County Tax Sale** (Mandatory)

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

**State – Owned** (Mandatory)

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

**Wholly Exempt Property**

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

**Miscellaneous Exemptions**

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

## Alternative Veterans Exemption (RPTL458a)

(As of January, 2019)

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

### School Districts

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

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

(as of January, 2019)

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

## Aged (Senior Citizen) Exemption

### Maximum Income Allowed For Senior Exemption

(As of January, 2019)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>Sliding Scale</u>
	510800	Kingston, City*	\$20,000	\$28,399/5%
	512000	Denning*	\$12,025	\$17,724.99/20%
	512200	Esopus*	\$16,000	\$21,699.99/20%
	512400	Gardiner*	\$26,000	\$34,399.99/5%
	512600	Hardenburgh	\$8,500	none
	512800	Hurley*	\$15,000	\$20,699.99/20%
	513000	Kingston, Town*	\$15,000	\$20,699.99/20%
	513200	Lloyd*	\$29,000	\$37,399.99/5%
	513400	Marbletown *	\$29,000	\$37,399.99/5%
	513600	Marlborough*	\$21,000	\$29,399.99/5%
	513800	New Paltz*	\$21,500	\$29,899.99/5%
	514000	Olive*	\$24,000	\$32,399.99/5%
	514200	Plattekill *	\$28,000	\$36,399.99/5%
	514400	Rochester *	\$28,000	\$35,499.99/10%
	514600	Rosendale*	\$29,000	\$37,399.99/5%
	514800	Saugerties*	\$21,500	\$29,899.99/5%
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%
	515000	Shandaken*	\$24,000	\$32,399.99/5%
	515200	Shawangunk*	\$17,500	\$24,999.99/10%
	515400	Ulster*	\$24,000	\$32,399.99/5%
	515600	Wawarsing*	\$17,500	\$24,999.99/10%
	515800	Woodstock *	\$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	Onteora *	\$29,000
Fallsburgh*	\$17,500	Pine Bush*	\$29,000
Highland*	\$29,000	Rondout Valley*	\$19,500
Kingston Cons.*	\$20,000	Saugerties*	\$21,500
Livingston Manor*	\$17,500	Tri - Valley*	\$17,500
Margaretville*	\$10,600	Valley Central*	\$16,500
Marlboro*	\$29,000	Wallkill*	\$22,749
New Paltz*	\$29,000		

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

## Disability Exemption (RPTL459c)

### Maximum Income Allowed

(As of January 2019)

<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	\$24,999.99/10%
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 *	\$26,000	\$34,399.99
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	Walkill	No exemption
New Paltz*	\$29,000/\$37,399.99		

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

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

**For 2019 County Taxes**

Town	County Tax Rate	Veterans including Cold War Vets		Paralegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities	
		Exemption Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	25.669139	117,844	\$ 3,025	0	\$ -	131,850	\$ 3,384	0	\$ -	0	\$ -
Esopus	4.161074	13,854,024	\$ 57,648	254,140	\$ 1,057	6,072,105	\$ 25,266	0	\$ -	175,716	\$ 731
Gardiner	4.140828	10,398,285	\$ 43,058	0	\$ -	7,106,336	\$ 29,426	283,467	\$ 1,174	170,063	\$ 704
Hardenburgh	6.716552	190,211	\$ 1,278	0	\$ -	61,500	\$ 413	0	\$ -	22,425	\$ 151
Hurley	4.164624	14,955,346	\$ 62,283	0	\$ -	11,975,469	\$ 49,873	0	\$ -	788,650	\$ 3,284
Kingston, Town	4.654493	1,219,550	\$ 5,676	0	\$ -	985,070	\$ 4,585	0	\$ -	0	\$ -
Kingston, City	4.143708	19,759,314	\$ 81,877	0	\$ -	18,605,732	\$ 77,097	0	\$ -	756,245	\$ 3,134
Lloyd	4.157734	17,133,724	\$ 71,237	0	\$ -	11,390,791	\$ 47,360	0	\$ -	739,020	\$ 3,073
Marbletown	4.146517	12,816,956	\$ 53,146	310,000	\$ 1,285	15,395,380	\$ 63,837	355,000	\$ 1,472	652,750	\$ 2,707
Marlborough	4.193461	18,394,641	\$ 77,137	0	\$ -	8,713,085	\$ 36,538	0	\$ -	782,353	\$ 3,281
New Paltz	4.140018	14,082,454	\$ 58,302	367,000	\$ 1,519	7,740,388	\$ 32,045	0	\$ -	415,750	\$ 1,721
Olive	4.160569	9,013,030	\$ 37,499	0	\$ -	17,818,268	\$ 74,134	0	\$ -	1,053,938	\$ 4,385
Plattekill	4.195210	16,743,868	\$ 70,244	0	\$ -	11,942,965	\$ 50,103	64,400	\$ 270	700,676	\$ 2,939
Rochester	4.429758	10,170,316	\$ 45,052	0	\$ -	16,519,536	\$ 73,178	13,800	\$ 61	661,688	\$ 2,931
Rosendale	4.163389	8,925,974	\$ 37,162	0	\$ -	9,373,363	\$ 39,025	0	\$ -	466,250	\$ 1,941
Saugerties	4.176551	37,274,411	\$ 155,678	0	\$ -	26,437,038	\$ 110,416	0	\$ -	2,573,063	\$ 10,747
Shandaken	16.156631	1,258,407	\$ 20,332	0	\$ -	1,731,163	\$ 27,970	0	\$ -	98,583	\$ 1,593
Shawangunk	20.030964	5,204,666	\$ 104,254	0	\$ -	2,673,302	\$ 53,549	0	\$ -	158,678	\$ 3,178
Ulster	5.280670	13,132,213	\$ 69,347	0	\$ -	8,966,735	\$ 47,350	0	\$ -	563,075	\$ 2,973
Wawarsing	3.911217	9,235,790	\$ 36,123	0	\$ -	12,713,789	\$ 49,726	0	\$ -	854,460	\$ 3,342
Woodstock	4.363881	11,305,038	\$ 49,334	0	\$ -	20,679,024	\$ 90,241	30,000	\$ 131	1,411,038	\$ 6,158
Totals:		245,186,062	\$ 1,139,692	931,140	\$ 3,862	217,032,889	\$ 985,517	746,667	\$ 3,108	13,044,421	\$ 58,973

**Exemption values represent the exempt portion of assessed value**

**Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners**

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

**For 2019 County Taxes**

Town	County Tax Rate	Agricultural		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		including Horse Boarding									
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	25.669139	0	\$ -	0	\$ -	0	\$ -	1,301,202	\$ 33,401	0	\$ -
Esopus	4.161074	4,663,387	\$ 19,405	72,857	\$ 303	265,000	\$ 1,103	2,881,210	\$ 11,989	0	\$ -
Gardiner	4.140828	13,385,651	\$ 55,428	66,500	\$ 275	326,710	\$ 1,353	529,052	\$ 2,191	148,680	\$ 616
Hardenburgh	6.716552	1,297,496	\$ 8,715	0	\$ -	0	\$ -	1,838,059	\$ 12,345	353,247	\$ 2,373
Hurley	4.164624	2,434,118	\$ 10,137	22,000	\$ 92	0	\$ -	830,445	\$ 3,458	0	\$ -
Kingston, Town	4.654493	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	4.143708	145,745	\$ 604	0	\$ -	0	\$ -	324,589	\$ 1,345	0	\$ -
Lloyd	4.157734	8,699,538	\$ 36,170	915,100	\$ 3,805	454,400	\$ 1,889	222,680	\$ 926	0	\$ -
Marbletown	4.146517	11,773,929	\$ 48,821	156,000	\$ 647	460,000	\$ 1,907	116,480	\$ 483	0	\$ -
Marlborough	4.193461	15,640,807	\$ 65,589	1,715,800	\$ 7,195	1,322,590	\$ 5,546	987,040	\$ 4,139	0	\$ -
New Paltz	4.140018	7,149,275	\$ 29,598	127,200	\$ 527	350,000	\$ 1,449	274,864	\$ 1,138	0	\$ -
Olive	4.160569	1,455,380	\$ 6,055	0	\$ -	0	\$ -	2,463,912	\$ 10,251	0	\$ -
Plattekill	4.195210	7,934,958	\$ 33,289	760,000	\$ 3,188	662,649	\$ 2,780	115,924	\$ 486	0	\$ -
Rochester	4.429758	11,599,707	\$ 51,384	0	\$ -	525,000	\$ 2,326	1,814,186	\$ 8,036	0	\$ -
Rosendale	4.163389	1,669,631	\$ 6,951	0	\$ -	0	\$ -	879,111	\$ 3,660	0	\$ -
Saugerties	4.176551	7,914,375	\$ 33,055	0	\$ -	544,500	\$ 2,274	788,431	\$ 3,293	1,922	\$ 8
Shandaken	16.156631	102,414	\$ 1,655	0	\$ -	2,700	\$ 44	2,026,206	\$ 32,737	18,800	\$ 304
Shawangunk	20.030964	6,482,045	\$ 129,842	0	\$ -	55,000	\$ 1,102	607,443	\$ 12,168	0	\$ -
Ulster	5.280670	1,539,998	\$ 8,132	0	\$ -	1,000	\$ 5	180,101	\$ 951	0	\$ -
Wawarsing	3.911217	1,712,422	\$ 6,698	0	\$ -	32,719	\$ 128	1,325,890	\$ 5,186	0	\$ -
Woodstock	4.363881	919,436	\$ 4,012	0	\$ -	95,000	\$ 415	2,926,308	\$ 12,770	1,356,705	\$ 5,920
Totals:		106,520,312	\$ 555,539	3,835,457	\$ 16,032	5,097,268	\$ 22,320	22,433,133	\$ 160,953	1,879,354	\$ 9,221
<b>Exemption values represent the exempt portion of assessed value</b>											
<b>Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners</b>											

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

**For 2019 County Taxes**

Town	County Tax Rate	Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	25.669139	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.161074	25,000	\$ 104	530,033	\$ 2,206	3,000	\$ 12	330,624	\$ 1,376	1,173,100	\$ 4,881
Gardiner	4.140828	398,431	\$ 1,650	0	\$ -	0	\$ -	0	\$ -	713,300	\$ 2,954
Hardenburgh	6.716552	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	4.164624	0	\$ -	0	\$ -	1,500	\$ 6	0	\$ -	410,000	\$ 1,707
Kingston, Town	4.654493	11,500	\$ 54	0	\$ -	0	\$ -	200	\$ 1	0	\$ -
Kingston, City	4.143708	1,292,299	\$ 5,355	930,200	\$ 3,854	10,500	\$ 44	0	\$ -	9,105,200	\$ 37,729
Lloyd	4.157734	324,865	\$ 1,351	41,600	\$ 173	4,500	\$ 19	29,800	\$ 124	17,379,556	\$ 72,260
Marbletown	4.146517	3,200	\$ 13	550,000	\$ 2,281	3,000	\$ 12	0	\$ -	387,500	\$ 1,607
Marlborough	4.193461	1,250,170	\$ 5,243	310,000	\$ 1,300	0	\$ -	545,000	\$ 2,285	0	\$ -
New Paltz	4.140018	2,139,955	\$ 8,859	1,330,751	\$ 5,509	4,500	\$ 19	0	\$ -	407,496,000	\$ 1,687,041
Olive	4.160569	0	\$ -	0	\$ -	1,500	\$ 6	200	\$ 1	0	\$ -
Plattekill	4.195210	561,825	\$ 2,357	0	\$ -	0	\$ -	0	\$ -	96,800	\$ 406
Rochester	4.429758	0	\$ -	20,000	\$ 89	6,000	\$ 27	0	\$ -	102,800	\$ 455
Rosendale	4.163389	213,400	\$ 888	401,000	\$ 1,670	1,500	\$ 6	2,100	\$ 9	242,000	\$ 1,008
Saugerties	4.176551	825,300	\$ 3,447	0	\$ -	10,500	\$ 44	0	\$ -	8,978,500	\$ 37,499
Shandaken	16.156631	0	\$ -	0	\$ -	0	\$ -	0	\$ -	709,800	\$ 11,468
Shawangunk	20.030964	57,570	\$ 1,153	0	\$ -	3,000	\$ 60	0	\$ -	1,906,272	\$ 38,184
Ulster	5.280670	10,242,070	\$ 54,085	0	\$ -	6,000	\$ 32	1,869,080	\$ 9,870	250,400	\$ 1,322
Wawarsing	3.911217	2,377,640	\$ 9,299	0	\$ -	3,000	\$ 12	0	\$ -	14,584,900	\$ 57,045
Woodstock	4.363881	493,150	\$ 2,152	28,000	\$ 122	1,500	\$ 7	0	\$ -	2,064,800	\$ 9,011
<b>Totals:</b>		<b>20,216,375</b>	<b>\$ 96,010</b>	<b>4,141,584</b>	<b>\$ 17,203</b>	<b>60,000</b>	<b>\$ 305</b>	<b>2,777,004</b>	<b>\$ 13,666</b>	<b>465,600,928</b>	<b>\$ 1,964,577</b>

**Exemption values represent the exempt portion of assessed value**

**Revenue Forgone is the dollar value of the impact of county property tax exemptions which is distributed to non-exempt owners**

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

**For 2019 County Taxes**

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	25.669139	3,633,885	\$ 93,279	0	\$ -	5,184,781	\$ 133,089
Esopus	4.161074	211,040,579	\$ 878,155	21,901,617	\$ 91,134	263,242,392	\$ 1,095,371
Gardiner	4.140828	18,092,700	\$ 74,919	0	\$ -	51,619,175	\$ 213,746
Hardenburgh	6.716552	5,597,800	\$ 37,598	0	\$ -	9,360,738	\$ 62,872
Hurley	4.164624	15,462,979	\$ 64,397	0	\$ -	46,880,507	\$ 195,240
Kingston, Town	4.654493	4,107,800	\$ 19,120	0	\$ -	6,324,120	\$ 29,436
Kingston, City	4.143708	407,467,810	\$ 1,688,428	31,030,500	\$ 128,581	489,428,134	\$ 2,028,047
Lloyd	4.157734	54,824,300	\$ 227,945	0	\$ -	112,159,874	\$ 466,331
Marbletown	4.146517	54,907,584	\$ 227,675	353,000	\$ 1,464	98,240,779	\$ 407,357
Marlborough	4.193461	40,841,000	\$ 171,265	0	\$ -	90,502,486	\$ 379,519
New Paltz	4.140018	143,575,505	\$ 594,405	0	\$ -	585,053,642	\$ 2,422,133
Olive	4.160569	23,027,574	\$ 95,808	0	\$ -	54,833,802	\$ 228,140
Plattekill	4.195210	18,709,800	\$ 78,492	0	\$ -	58,293,865	\$ 244,555
Rochester	4.429758	36,014,600	\$ 159,536	0	\$ -	77,447,633	\$ 343,074
Rosendale	4.163389	30,828,400	\$ 128,351	21,000	\$ 87	53,023,729	\$ 220,758
Saugerties	4.176551	126,335,305	\$ 527,646	0	\$ -	211,683,345	\$ 884,106
Shandaken	16.156631	6,476,067	\$ 104,631	0	\$ -	12,424,140	\$ 200,732
Shawangunk	20.030964	43,292,420	\$ 867,189	0	\$ -	60,440,396	\$ 1,210,679
Ulster	5.280670	168,885,955	\$ 891,831	17,670,000	\$ 93,309	223,306,627	\$ 1,179,209
Wawarsing	3.911217	136,644,293	\$ 534,445	0	\$ -	179,484,903	\$ 702,004
Woodstock	4.363881	58,650,500	\$ 255,944	1,319,235	\$ 5,757	101,279,734	\$ 441,973
<b>Totals:</b>		<b>1,608,416,856</b>	<b>\$ 7,721,058</b>	<b>72,295,352</b>	<b>\$ 320,333</b>	<b>2,790,214,802</b>	<b>\$ 13,088,371</b>
<b>Exemption values represent the exempt portion of assessed value</b>							
<b>Revenue Forgone is the dollar value of the impact of county property tax exemptions</b>							

### Exemption Comparison by Year

	Veterans	Paraplegics	Aged	Grandparents Living Quarters	Physical Disability	Agricultural	Labor Camps	Farm Building	Forest land	Fisher Forest
Year	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone	Revenue Foregone
2002	753,275	2,574	349,972		14,935	321,716		19,032	70,802	5,121
2003	752,615	2,887	377,130		19,897	332,973	7,520	20,332	70,566	6,320
2004	733,274	2,940	401,443		24,085	359,206	8,373	37,867	75,398	6,744
2005	1,119,802	3,263	561,050		32,396	475,188	8,233	43,541	112,236	8,808
2006	1,064,073	4,736	585,367		36,732	511,511	8,879	48,043	107,675	8,932
2007	1,018,088	4,686	530,046	1,233	41,349	512,465	9,167	41,899	137,284	9,204
2008	1,025,059	4,874	515,329	2,211	36,891	495,100	10,235	49,696	116,136	8,992
2009	1,061,609	4,020	884,138	2,568	56,425	515,927	10,189	52,607	126,769	9,501
2010	1,078,315	4,042	871,014	2,649	64,078	502,599	10,994	50,599	128,324	9,255
2011	1,129,156	4,141	905,287	3,309	64,791	540,393	12,298	50,516	138,546	9,723
2012	1,110,262	4,099	892,312	3,196	73,454	536,901	14,141	53,567	140,752	9,231
2013	1,279,204	4,110	1,256,798	2,746	81,192	546,345	15,508	57,682	146,417	9,446
2014	1,233,281	4,085	1,097,910	2,747	75,880	543,995	15,445	55,979	152,204	9,466
2015	1,166,772	4,017	1,077,850	3,446	71,575	549,847	15,736	54,141	158,825	9,355
2016	1,151,036	3,999	1,082,757	3,903	68,099	554,276	15,621	48,820	166,443	9,278
2017	1,172,209	3,953	1,024,610	3,864	63,127	552,515	15,252	27,496	166,033	9,186
<b>2018</b>	<b>1,139,692</b>	<b>3,862</b>	<b>985,517</b>	<b>3,108</b>	<b>58,973</b>	<b>555,539</b>	<b>16,032</b>	<b>22,320</b>	<b>160,953</b>	<b>9,221</b>

Revenue forgone represents the dollar amount of taxes exempted.  
 These amounts are distributed to non-exempt properties through the tax rate process.

## Exemption Comparison by Year

	Business	Solar		County	State	Wholly Exempt		Total
	Investment	Wind	Clergy	Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
2002	145,094	325	1,989	7,621	813,850	5,145,074		7,651,380
2003	146,988	342	1,558	4,070	936,278	5,351,601		8,031,076
2004	121,126	327	2,025	4,573	910,309	5,809,524		8,497,214
2005	110,297	330	1,281	4,769	1,106,981	5,754,502		9,342,677
2006	125,529	319	1,038	2,151	1,167,449	7,673,285		11,345,718
2007	120,825	48	1,128	1,009	1,040,976	7,979,713		11,449,120
2008	119,897	39	1,041	576	935,090	6,640,294		9,961,459
2009	92,447	162	1,042	1,828	1,237,233	7,046,152		11,102,616
2010	104,126	2,122	1,034	717	1,932,516	7,417,325		12,179,710
2011	537,374	3,696	1,098	2,234	2,113,180	6,758,616		12,274,358
2012	84,947	5,500	1,470	2,645	2,037,480	7,834,743	89,309	12,894,009
2013	64,863	6,495	1,477	6,631	2,098,190	7,913,117	247,675	13,737,896
2014	82,634	8,409	1,131	7,152	2,061,228	7,995,482	252,485	13,599,513
2015	70,806	9,646	369	5,449	2,022,042	7,712,357	241,993	13,174,226
2016	68,185	13,060	339	3,168	2,037,101	7,624,241	279,701	13,130,027
2017	95,161	14,938	315	5,907	2,017,196	7,643,114	313,181	13,128,057
<b>2018</b>	<b>96,010</b>	<b>17,203</b>	<b>305</b>	<b>13,666</b>	<b>1,964,577</b>	<b>7,721,058</b>	<b>320,333</b>	<b>13,088,369</b>

Revenue forgone represents the dollar amount of taxes exempted.

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