

ULSTER COUNTY

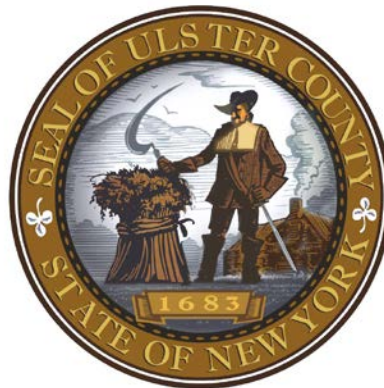
2017 Real Property Data Report

Ulster County Department of Finance

Division of Real Property Tax Service

Thomas H. Jackson, Jr. CCD, Director of Real Property

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



**Report Data Based On 2017 Assessment Roll
and includes
2017-18 School Tax Rates and
2018 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.

2017 Real Property Data Report

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

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Burton Gulnick, Jr.
Commissioner of Finance



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

February 9, 2018

Honorable Michael P. Hein, Ulster County Executive

Honorable Kenneth J. Ronk, Jr., Chairman 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 2017 Real Property Data Report.

Respectfully,

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

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

Ulster County Website: www.ulstercountyny.gov

Ulster County

2017 Real Property Data Report

Introduction

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

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

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

Real Property Staff

Thomas H. Jackson, Jr. CCD, Director of Real Property

Tracey Williams, Supervisor Real Property Tax Service Agency

Heidi Clark, Real Property Tax Service Specialist

William Peetoom, Senior Tax Map Specialist

Mark Kluberdanz., Senior Tax Map Specialist

Other Department of Finance staff play a critical role in

Real Property functions throughout the year

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

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

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

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

During 2017, 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 296 tax map revisions were processed in 2017 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 90 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 2017 included:

- Assisted the County Attorney and the Ulster County Planning Department in the research of properties on proposed sites from developers for the Solar Exemption (RPTL 487).
- Assisted the Ulster County Environmental Department with creating and mapping a Climate Change Mitigation Easement that is proposed on the Ulster County Resource Recovery Agency site located in the Town of Ulster.
- Assisted the County Attorney and Planning Department in researching deeds and maps along the Ulster and Delaware Railroad corridor.

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: 86,429
- Total tax map sheets: 826
- 2017 tax map revisions processed: 296
- 2017 survey & subdivision map certifications: 236
- Total 2017 property transfers: 5,775
- Total 2017 applications for correction of errors & refunds: 90

Ulster County Real Property Transfer Reports

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

SWIS	Towns / City	2012	2013	2014	2015	2016	2017
510800	Kingston, City	385	432	487	568	625	670
512000	Denning	30	33	36	40	30	30
512200	Esopus	194	224	198	222	237	283
512400	Gardiner	147	154	145	151	154	198
512600	Hardenburgh	21	19	23	20	21	12
512800	Hurley	186	198	214	203	228	210
513000	Kingston, Town	27	26	16	31	29	38
513200	Lloyd	198	209	232	242	271	310
513400	Marbletown	194	202	167	209	211	263
513600	Marlborough	186	180	171	197	259	273
513800	New Paltz	256	244	244	264	271	258
514000	Olive	131	157	144	159	167	194
514200	Plattekill	163	139	174	202	214	245
514400	Rochester	218	237	220	260	299	333
514600	Rosendale	116	149	145	168	184	200
514800	Saugerties	448	510	485	547	628	617
515000	Shandaken	152	158	174	167	201	193
515200	Shawangunk	208	245	219	238	279	335
515400	Ulster	243	304	259	267	321	366
515600	Wawarsing	328	376	330	363	422	464
515800	Woodstock	237	260	250	271	324	283
510000	County Total	4,068	4,456	4,333	4,789	5,375	5,775

Ulster County Real Property Tax Service

Fee Schedule

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

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

Other Map Copies

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

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

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

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

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

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

The fees authorized by RPTL 503.7 are as follows:

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

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

Ulster County Assessors

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

Five Ulster County assessors have achieved I.A.O. (Institute of Assessing Officers) status. They are: Michael Sommer, Towns of Denning, Hardenburgh and Wawarsing; 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	Kathy Steinhilber, 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	William Cook, P.O. Box 180, West Shokan, NY 12494	(845) 657-8118
Plattekill	Vacant, 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	Michael Sommer, IAO, 108 Canal St., Ellenville, NY 12428	(845) 647-6965
Woodstock	Marc Plate, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

Assessment Calendar

Key dates that affect the assessment process are:

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

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Reassessment Activity in Ulster County 2007 through 2018

SWIS	City / Town	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
510800	City of Kingston	D	R	AR	CR	PRO	PRO	PRO	PRO	PRO	PRO	PRO	R
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	PRO	PRO	PRO	PRO	PRO	PRO	R
513400	Marletown						PRO			PRO	PRO	PRO	CR
513600	Marlborough		U	AR	CR	PRO	PRO	PRO	PRO	PRO	PRO		R
513800	New Paltz	U			U	PRO	PRO	PRO	PRO	PRO			
514000	Olive					PRO	PRO						
514200	Plattekill					U	PRO		PRO				
514400	Rochester					U	PRO						
514600	Rosendale			U	CR	PRO	PRO	PRO	CR	CR	CR	PRO	R
514800	Saugerties				U	PRO	PRO	PRO	PRO	PRO	PRO	PRO	R
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

Account	2016	2017		2017	2018	
	Actual	Adopted Budget	Adopted Budget	Amended Budget	Executive Recommendation	Adopted Budget
1300 - Regular Pay	305,326	305,564	305,564	305,564	305,491	305,491
1420 - Contractual Pays	4,500	4,500	4,500	4,500	-	-
4000 - Supplies	955	3,750	3,750	3,750	2,750	2,750
4300 - Professional Services	10,250	35,500	35,500	35,500	23,500	23,500
4580 - Conference Expenses	350	1,500	1,500	1,500	2,250	2,250
4590 - Travel	492	750	750	750	750	750
4600 - Misc Contractual Expense	255	480	480	480	480	480
8000 - Retirement	49,997	49,662	49,662	49,662	47,068	47,068
8010 - Social Security/FICA	22,809	23,720	23,720	23,720	23,370	23,370
8020 - Health Insurance	82,578	88,029	88,029	88,029	90,928	90,928
Division Total	477,512	513,455	513,455	513,455	496,587	496,587

REVENUES

Account	2016 Actual	2017		2018	
		Adopted Budget	Amended Budget	Executive Recommendation	Adopted Budget
3270 - Sale of Property	5,719	6,000	6,000	5,500	5,500
3300 - State Aid	547	-	-	-	-
3600 - Intra-fund Revenues	-	8,500	8,500	8,500	8,500
Division Total	6,266	14,500	14,500	14,000	14,000

Department Expense Total

477,512 513,455 513,455 496,587 496,587

Department Revenue Total

6,266 14,500 14,500 14,000 14,000

Largest Taxpayers

For the 2017 Assessment Roll

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

<u>Name</u>	<u>Equalized Taxable Value</u>
1. New York City Bureau of Water	1,220,218,686
2. Central Hudson Gas & Electric	357,939,416
3. New York State	350,334,162
4. Hudson Valley 2011 LLC (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	52,244,809
5. Tech City (includes AG Prop of Kingston, Ulster County Business Complex)	44,135,083
6. Verizon New York Inc.	39,447,878
7. Smiley Brothers Inc (Hotel Resort Complex)	31,138,062
8. CSX Transportation Inc (Railroad)	20,332,183
9. Criterion Atlantic (Warehouse – Iron Mountain)	17,029,800
10. Kingston Mall LLC	16,854,624

2017 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	15.49	17.00
Town	Esopus	100.00	100.00
Town	Gardiner	100.00	100.00
Town	Hardenburgh	56.64	62.00
Town	Hurley	100.00	100.00
Town	Kingston	85.32	90.90
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	100.00	100.00
Town	Plattekill	100.00	100.00
Town	Rochester	97.00	97.00
Town	Rosendale	100.00	100.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	21.49	25.50
Town	Shawangunk	21.78	21.78
Town	Ulster	75.69	81.10
Town	Wawarsing	98.01	110.53
Village	Ellenville	100.00	110.63
Town	Woodstock	99.00	99.00

Notes:

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

The above rates apply to the 2017 Assessment Roll, the 2017-18 School Tax Bill and the 2018 County and Town Tax Bills

New York State Owned Land in Ulster County				
2017 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NYS Owned Land			186,055	25.0%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,240	0	0.00
512000	Denning	1,128	302	42,298.35
512200	Esopus	4,209	11	698.01
512400	Gardiner	2,915	33	2,885.58
512600	Hardenburgh	768	189	27,627.96
512800	Hurley	3,455	25	932.55
513000	Kingston, Town	652	55	1,665.25
513200	Lloyd	4,291	0	0.00
513400	Marbletown	3,745	4	17.25
513600	Marlborough	3,755	1	38.00
513800	New Paltz	4,100	0	0.00
514000	Olive	3,096	36	8,172.55
514200	Plattekill	3,871	27	302.15
514400	Rochester	4,737	62	14,803.35
514600	Rosendale	2,712	5	5.30
514800	Saugerties	9,316	13	1,386.43
515000	Shandaken	3,377	219	55,706.80
515200	Shawangunk	4,555	26	2,222.28
515400	Ulster	5,237	5	61.50
515600	Wawarsing	6,088	41	19,481.49
515800	Woodstock	4,664	81	7,749.87
510000	County Total	84,911	1,135	186,054.67

**New York City Owned Land in Ulster County
2017 Assessment Roll**

Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NY City Owned Land			36,883	5.0%
SWIS	Town/City	Total Taxable Parcels	NY City Owned Parcels	NY City Owned Acreage
510800	Kingston, City	8,240	3	7.62
512000	Denning	1,128	65	2,701.03
512200	Esopus	4,209	0	0.00
512400	Gardiner	2,915	1	143.20
512600	Hardenburgh	768	15	915.34
512800	Hurley	3,455	26	6,579.30
513000	Kingston, Town	652	1	5.90
513200	Lloyd	4,291	0	0.00
513400	Marbletown	3,745	11	776.06
513600	Marlborough	3,755	0	0.00
513800	New Paltz	4,100	0	0.00
514000	Olive	3,096	130	11,176.86
514200	Plattekill	3,871	2	7.82
514400	Rochester	4,737	2	16.60
514600	Rosendale	2,712	0	0.00
514800	Saugerties	9,316	0	0.00
515000	Shandaken	3,377	82	3,080.23
515200	Shawangunk	4,555	2	201.80
515400	Ulster	5,237	0	0.00
515600	Wawarsing	6,088	72	6,170.92
515800	Woodstock	4,664	100	5,100.36
County Total		84,911	512	36,883.04

Tax Rates

For the 2017 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 2017 Municipal Assessment Rolls
- The 2017-18 School District Tax Levies (9/01/17 tax bills)
- The 2018 County, Town and Special District Tax levies (1/01/18 tax bills)

City and Village Tax Rates

The following city and village tax rates apply to the city and village tax levies. They are shown for information purposes only, as Ulster County Real Property does not participate in these tax rate calculations.

City of Kingston Tax Rates

YEAR	Tax Rates				Total Combined City & County Tax Rates
	City	County			
2011	7.30	3.91		Homestead	11.21
	14.11	3.91		Non-homestead	18.02
2012	8.54	4.24		Homestead	12.78
	15.77	4.24		Non-homestead	20.01
2013	9.10	4.31		Homestead *	13.41
	16.51	4.31		Non-homestead	20.82
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

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

Village Tax Rates *

	2011	2012	2013	2014	2015	2016	2017
ELLENVILLE*	283.86	295.99	304.30	310.39	310.51	23.05	23.55
NEW PALTZ	4.85	4.85	4.91	4.90	4.95	4.95	4.91
SAUGERTIES	6.76	6.76	6.32	6.32	6.36	6.36	6.18

* Village tax rates are applied to the Village Assessment Rolls

2018 Ulster County Tax Rates (Based on 2017 Assessment Roll)

Municipalities	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	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
									Net County Tax Levy for Apportionment: 76,622,883.89			
Denning	27,494,112	161,730,071		105,493	27,599,605	17.00%	162,350,618	0.89262812%	683,957.41		683,957.41	24.876505
Esopus	789,809,128	789,809,128	4,500	13,995,656	803,809,284	100.00%	803,809,284	4.41946435%	3,386,321.04		3,386,321.04	4.287518
Gardiner	819,478,789	819,478,789		10,323,202	829,801,991	100.00%	829,801,991	4.56237616%	3,495,824.19		3,495,824.19	4.265912
Hardenburgh	104,089,748	167,886,690		180,220	104,269,968	62.00%	168,177,368	0.92466447%	708,504.58		708,504.58	6.806670
Hurley	812,066,453	812,066,453	1,500	15,045,001	827,112,954	100.00%	827,112,954	4.54759143%	3,484,495.70		3,484,495.70	4.290900
Kingston (Town)	76,906,142	84,605,217		1,195,550	78,101,692	90.90%	85,920,453	0.47240357%	361,969.24		361,969.24	4.706636
Kingston (City)	1,416,756,154	1,416,756,154	12,000	20,231,994	1,437,000,148	100.00%	1,437,000,148	7.90084296%	6,053,853.73	(0.32)	6,053,853.41	4.273038
Lloyd	1,014,979,623	1,014,979,623	4,500	17,265,470	1,032,249,593	100.00%	1,032,249,593	5.67546353%	4,348,703.83		4,348,703.83	4.284523
Marbletown	925,991,826	925,991,826	3,000	12,142,910	938,137,736	100.00%	938,137,736	5.15802238%	3,952,225.50		3,952,225.50	4.268100
Marlborough	718,262,068	718,262,068		18,473,944	736,736,012	100.00%	736,736,012	4.05068541%	3,103,751.98		3,103,751.98	4.321197
New Paltz	1,140,703,490	1,140,703,490	4,500	14,458,165	1,155,166,155	100.00%	1,155,166,155	6.35127727%	4,866,531.81		4,866,531.81	4.266255
Olive	1,201,445,801	1,201,445,801	3,000	9,550,201	1,210,999,002	100.00%	1,210,999,002	6.65825466%	5,101,746.74		5,101,746.74	4.246339
Plattekill	642,740,097	642,740,097	1,500	16,792,833	659,534,430	100.00%	659,534,430	3.62621950%	2,778,513.96		2,778,513.96	4.322920
Rochester	779,111,606	803,207,841	4,500	10,532,102	789,648,208	97.00%	814,070,318	4.47588106%	3,429,549.15		3,429,549.15	4.401871
Rosendale	480,859,793	480,859,793	1,500	9,031,666	489,892,959	100.00%	489,892,959	2.69350518%	2,063,841.35		2,063,841.35	4.291982
Saugerties	1,683,179,053	1,683,179,053	10,500	36,765,040	1,719,954,593	100.00%	1,719,954,593	9.45656906%	7,245,895.93		7,245,895.93	4.304887
Shandaken	168,868,273	662,228,522		1,320,919	170,189,192	25.50%	667,408,596	3.66951285%	2,811,686.57		2,811,686.57	16.650177
Shawangunk	180,960,810	830,857,713	3,000	5,327,792	186,291,602	21.78%	855,333,343	4.70275137%	3,603,383.72		3,603,383.72	19.912509
Ulster	957,835,941	1,181,055,414	4,500	13,191,458	971,031,899	81.10%	1,197,326,633	6.58308192%	5,044,147.22		5,044,147.22	5.266191
Wawarsing	1,136,719,293	1,028,426,032	1,500	9,062,240	1,145,783,033	110.53%	1,036,626,285	5.69952724%	4,367,142.14		4,367,142.14	3.841883
Woodstock	1,334,575,397	1,348,055,957	1,500	12,145,944	1,346,722,841	99.00%	1,360,326,102	7.47927752%	5,730,838.13		5,730,838.13	4.294128
Totals	16,412,833,597	17,914,325,732	61,500	247,137,800	16,660,032,897		18,187,934,573	100.000000%	76,622,883.92	(0.32)	76,622,883.60	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
									County Budget Amount to be Raised by Taxes			
									76,700,783.00			
									County Reliefs			
									(77,899.11)			
									Net County Tax Levy for Apportionment			
									76,622,883.89			

Source: Ulster County Real Property Tax Service Agency

2018 Town Tax Rates (Based on 2017 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town Taxable Assessed Value (unequalized)	Town General Charge	Add Erroneous Taxes	Add Public Library	Deduct Town Share of Relievis	Total Town General Charges (sum of columns 2, 3 & 4, minus 5)	Town General Rate (column 6 divided by column 1 X 1,000)	Total Town Highway Charges	Town Highway Rate (column 8 divided by column 1 X 1,000)
Municipalities									
Denning	27,658,023	162,289.00	(0.63)		29.97	162,258.40	5.866594	\$ 767,226.00	27.739727
Esopus	798,872,330	1,168,690.00	5,152.19		771.75	1,173,070.44	1.468408	\$ 1,690,519.00	2.116132
Gardiner	823,236,766	598,386.00	(1.67)	229,230.00	619.26	826,995.07	1.004565	\$ 1,233,364.00	1.498189
Hardenburgh	104,356,068	275,095.00	1,610.15		-	276,705.15	2.651548	\$ 582,640.00	5.583192
Hurley	825,785,024	912,490.00	(0.21)		2,134.62	910,355.17	1.102412	\$ 1,494,515.00	1.809811
Kingston (Town)	77,645,559	329,677.00	0.84		509.66	329,168.18	4.239369	\$ 275,112.00	3.543178
Kingston (City)	1,427,133,713		-						
Lloyd	1,016,712,071	3,140,394.00	2,660.19		2,364.85	3,140,689.34	3.089065	\$ 1,623,969.00	1.597275
Marbletown	929,316,779	697,634.00	1,134.92		3,015.00	695,753.92	0.748673	\$ 1,369,550.00	1.473717
Marlborough	725,693,377	3,651,486.00	3,409.21		8,493.66	3,646,401.55	5.024714	\$ 2,227,877.00	3.069998
New Paltz									
Town rate within village	1,144,514,953	6,645,954.00	3,873.22	556,000.00	2,876.85	7,202,950.37	6.293452	\$ 286,718.00	0.250515
+ additional town rate	843,073,840	93,651.00				93,651.00	0.111083	\$ 1,321,785.00	1.567816
Town rate outside village							6.404535		1.818331
Olive	1,208,762,699	1,736,908.00	1,078.09	133,142.00	817.04	1,870,311.05	1.547294	\$ 1,822,486.00	1.507729
Plattekill	647,089,507	1,212,332.00	328.73		2,180.29	1,210,480.44	1.870654	\$ 1,272,486.00	1.966476
Rochester	780,684,606	689,630.00	1,315.17		871.46	690,073.71	0.883934	\$ 1,103,805.00	1.413894
Rosendale	481,080,421	1,767,779.00	4,830.20		2,888.18	1,769,721.02	3.678639	\$ 1,078,024.00	2.240839
Saugerties									
Town rate within village	1,696,042,729	6,784,042.00	37,191.42		4,850.22	6,816,383.20	4.018993	\$ -	0.000000
+ additional town rate	1,417,768,610	300,805.00				300,805.00	0.212168	\$ 2,949,602.00	2.080454
Town rate outside village							4.231161		2.080454
Shandaken	169,431,449	2,077,633.00	183.67		1,864.99	2,075,951.68	12.252458	\$ 1,650,400.00	9.740813
Shawangunk	185,752,872	1,502,002.00	6.58		5,182.40	1,496,826.18	8.058159	\$ 1,698,368.00	9.143159
Ulster	968,092,262	5,632,009.00	-		4,842.27	5,627,166.73	5.812635	\$ 2,638,519.00	2.725483
Wawarsing									
Town rate within village	1,151,760,557	2,738,222.00	12,302.02		4,106.32	2,746,417.70	2.384539	\$ -	0.000000
+ additional town rate	1,004,466,718	80,374.00				80,374.00	0.080017	\$ 3,330,148.00	3.315339
Town rate outside village							2.464556		3.315339
Woodstock	1,339,806,193	3,891,773.00	1,462.95		4,657.78	3,888,578.17	2.902344	\$ 1,953,134.00	1.457774
Totals	16,529,427,958	46,089,255.00	76,537.04	918,372.00	53,076.57	47,031,087.47		\$ 32,370,247.00	

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

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
20 DENNING									
Claryville Fire	FD011 (EQ DIST)	163,452.00	Denning (Ulster Co.) Neversink (Sullivan Co.)	19,130,122.00 494,445.00	17.00% 3.80%	112,530,129 13,011,711 =====	89.6355559% 10.3644441% =====	146,511.11 16,940.89 =====	7.6586661 34.262429 =====
Fire Protection Dist	FD013	8,500.00		9,992,519.00		125,541,840	100.0000000%	163,452.00	0.8500636
22 ESOPUS									
Rifton Fire	FD021	322,000.00		133,192,953.00					2.417545
Esopus Fire	FD022	355,800.00		210,915,336.00					1.686933
St Remy Fire	FD023	172,375.00		131,523,345.00					1.310604
Port Ewen Fire	FD024	488,974.00		325,455,205.00					1.502431
South Rondout Fire	FD028	42,000.00		24,455,262.00					1.717422
Port Ewen Hydrant	HY022	45,000.00		318,458,794.00					0.141306
Town Library	LB022	325,278.00		824,587,500.00					0.394474
May Park New Salem Light	LT021	5,000.00		28,362,784.00					0.176287
Rifton Light	LT022	12,000.00		50,592,324.00					0.237190
Port Ewen Light	LT025	55,000.00		273,753,045.00					0.200911
South Rondout Light	LT029	6,000.00		27,220,961.00					0.220418
Port Ewen Sewer	SW021	265,593.00		287,232,559.00					0.924662
Port Ewen Water	WD023	354,387.00		320,279,640.00					1.106492
24 GARDINER									
Gardiner Fire	FD031	379,521.47		737,394,089.00					0.514679
Shawangunk Valley Fire #1	FD174 (EQ DIST)	325,272.00	Gardiner Shawangunk	112,513,379.00 32,007,888.00	100.00% 21.78%	112,513,379 146,960,000 =====	43.3622205% 56.637795% =====	141,045.11 184,226.89 =====	1.253585 5.755671 =====
Gardiner Light	LT031	5,000.00		41,025,228.00		259,473,379	100.0000000%	325,272.00	
Gardiner Sewer Cap-Costs	SW031 (UNITS)	6,000.00		208.00					0.121876
Gardiner Sewer Oper-Maint	SW032 (UNITS)	65,421.00		254.00					28.846154 257.562992

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
26 HARDENBURGH									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	332,340.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Roxbury (Delaware Co.)	28,918,364.00 454,928,768.00 8,362,431.00	62.00% 101.00% 100.00%	46,642,523 450,424,523 8,362,431	9.228295% 89.117185% 1.654520%	30,669.32 296,172.05 5,498.63	1.060548 0.651030 0.657540
Beaverkill Valley Fire	FD042 (EQ DIST)	79,500.00	Hardenburgh (Ulster Co.) Rockland (Sullivan Co.) Colchester (Delaware Co.)	55,015,460.00 33,440,905.00 41,600.00	62.00% 73.50% 3.04%	88,734,613 45,497,830 1,368,421	65.438088% 33.552758% 1.009154%	52,023.28 26,674.44 802.28	0.945612 0.797659 19.265508
Arena Fire Dist	FD043 (EQ DIST)	36,272.00	Hardenburgh (Ulster Co.) Middletown (Delaware Co.) Andes (Delaware Co.)	10,312,876.00 37,309,023.00 37,931,698.00	62.00% 101.00% 100.00%	16,633,671 36,939,627 37,931,698	18.177883% 40.368973% 41.453144%	6,593.48 14,642.63 15,035.88	0.639345 0.392469 0.396394
Fire Protection Dist #1	FD044	1,000.00		13,655,437.00		91,504,996	100.000000%	36,272.00	0.073231
Hardenburgh Insurance Prem.	FD043	2,486.49		10,312,876.00					0.241105
Hardenburgh Insurance Prem.	FD041	6,972.36		28,918,364.00					0.241105
Hardenburgh Ambulance	AD300	2,100.00		39,231,240.00					0.053529
28 HURLEY									
Hurley Fire	FD051	225,700.00		283,742,021.00					0.795441
West Hurley Fire	FD052	666,835.00		559,716,891.00					1.191379
West Hurley Library	LB052	211,354.00		560,164,391.00					0.377307
West Hurley Lib Bond	LB050	43,052.00		559,228,291.00					0.076985
Hurley Library	LB053	155,610.00		283,742,021.00					0.548421
Rolling Meadows Light	LT051	9,900.00		39,104,934.00					0.253165
30 KINGSTON									
Sawkill Fire	FD061	150,750.00		79,012,775.00					1.907919

2018 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
32 LLOYD									
Highland Ambulance Dist	AD400	212,799.00		1,055,612,085.00					0.201588
Mountainside Woods Drain	DD040 (FE)	2,364.57		2,364.57					
Highland Fire	FD072	1,159,435.00		996,444,572.00					1.163572
Clintondale Fire	FD121 (EQ DIST)	354,121.00	Lloyd Plattekill	59,125,743.00 160,665,537.00	100.00% 100.00%	59,125,743 160,665,537	26.900859% 73.099141%	95,261.59 258,859.41	1.611169 1.611169
						219,791,280	100.000000%	354,121.00	
Highland Light	LT071	168,965.00		939,466,569.00					0.179852
Highland Sewer	SW071	296,631.00		391,391,889.00					0.757887
Highland Sewer Cap Cost	SW073	402,265.00		411,002,450.00					0.978741
Sewer Hook Up	SW076(MOVE TAX)	766.00		766.00					
Highland Water	WD072	112,584.00		451,656,342.00					0.249269
Highland Water Cap Cost	WD074	341,659.00		484,327,607.00					0.705430
34 MARBLETOWN									
Stone Ridge Fire	FD081	372,673.00		212,665,428.00					1.752391
High Falls Fire	FD082 (EQ DIST)	282,343.00	Marbletown Rosendale	166,662,562.00 42,944,155.00	100.00% 100.00%	166,662,562 42,944,155	79.512033% 20.487967%	224,496.66 57,846.34	1.347013 1.347013
						209,606,717	100.000000%	282,343.00	
Cottekill Fire	FD083 (EQ DIST)	127,079.00	Marbletown Rosendale	42,493,728.00 30,922,998.00	100.00% 100.00%	42,493,728 30,922,998	57.880173% 42.119827%	73,553.55 53,525.45	1.730927 1.730927
						73,416,726	100.000000%	127,079.00	
Marbletown Fire	FD084	72,502.00		34,589,139.00					2.096091
Lomontville Fire	FD085	115,223.00		183,648,202.00					0.627412
Kripplebush Fire	FD086	145,285.00		186,937,722.00					0.777184
Vly Atwood Fire	FD087	55,975.00		140,348,154.00					0.398830
Stone Ridge Library	LB081	264,577.00		967,338,935.00					0.273510
Stone Ridge Light	LT081	6,800.00		40,738,736.00					0.166917
High Falls Light	LT082	6,600.00		33,650,192.00					0.196136
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown Rosendale	31,213,085.00 8,788,750.00	100.00% 100.00%	31,213,085 8,788,750	78.029133% 21.970867%	8,115.03 2,284.97	0.259988 0.259988
						40,001,835	100.000000%	10,400.00	

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
36 MARLBOROUGH									
Winston Est - Dist 1	DD020 (MOVE TAX)	500.00		500.00					
Orchard Ridge - Dist 3	DD021 (MOVE TAX)	2,500.00		2,500.00					
Oakwood Mills - Dist 4	DD022 (MOVE TAX)	1,000.00		1,000.00					
Lucky Seven - Dist 2	DD023 (MOVE TAX)	750.00		750.00					
Meadow View Est Dist 5	DD024 (MOVE TAX)	2,500.00		2,500.00					
Quaker Hill Drainage	DD025 (MOVE TAX)	1,500.00		1,500.00					
Marlborough Chase Dist	DD026 (MOVE TAX)	1,500.00		1,500.00					
Prospect Ridge Manor Dist	DD027 (MOVE TAX)	2,500.00		2,500.00					
Sunrise Ridge Drainage	DD030 (MOVE TAX)	750.00		750.00					
Marlborough Fire	FD091	599,464.00		477,468,811.00					1.255504
Milton Fire	FD092	570,500.00		285,630,530.00					1.997336
Riverview Dr Improv	HD120(MOVE TAX)	33,973.00		33,973.00					
Marlborough Light	LT091	36,240.00		130,453,606.00					0.277800
Milton Light	LT092	19,060.00		59,266,975.00					0.321596
McLaughlin Light	LT093	2,200.00		9,857,200.00					0.223187
Marlborough Sewer	SW091	17,850.00		95,043,892.00					0.187808
Milton Sewer #1	SW098	23,980.00		17,009,650.00					1.409788
Milton Sewer Ext #1	SW099 (MOVE TAX)	14,950.00		14,950.00					0.000000
Marlborough Water	WD091	0.00		323,635,754.00					0.000000
38 NEW PALTZ									
Storm Water District #1	DD002(MOVE TAX)	1,470.00		1,470.00					
Storm Water District #2	DD015 (MOVE TAX)	1,834.00		1,834.00					
Storm Water District #3	DD016 (MOVE TAX)	1,688.00		1,688.00					
Storm Water District #4	DD017 (MOVE TAX)	2,385.00		2,385.00					
New Paltz Fire Protection	FD101	436,825.00		873,381,756.00					0.500154
Cherry Hill Sewer #5 (AdVal)	SW101	4,850.40		17,058,800.00					0.284334
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	1,212.60		630.00					1.924762
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		51,979,000.00					0.000000
Ohioville Sewer #6 (AdVal)	SW103	12,512.00		11,261,700.00					1.111022
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,128.00		1,065.00					2.937089
New Paltz Water #1	WD101	21,429.00		87,321,741.00					0.245403
New Paltz Water #2	WD102	4,671.00		26,647,003.00					0.175292
New Paltz Water #3	WD103(MOVE TAX)	4,651.00		4,651.00					
Water District #4	WD104 (MOVE TAX)	0.00		0.00					

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
40 OLIVE									
Olive Fire Protection	FD111	647,300.00		1,233,209,211.00					0.524891
Onteora Court Light	LT111	700.00		4,219,763.00					0.165886
Olive Sewer District #1	SW010 (FE)	0.00		0.00					
42 PLATTEKILL									
Clintondale Fire	FD121 (EQ DIST)	354,121.00	Lloyd Plattekill	59,125,743.00 160,665,537.00	100.00% 100.00%	59,125,743 160,665,537	26.900859% 73.099141%	95,261.59 258,859.41	1.611169 1.611169
				219,791,280		219,791,280	100.000000%	354,121.00	
Modena Fire	FD122	328,285.00		228,573,138.00					1.436236
Plattekill Fire	FD123 (EQ DIST)	780,000.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	294,662,714.00 58,925,018.00	100.00% 34.44%	294,662,714 171,094,710	63.265275% 36.734725%	493,469.14 286,530.86	1.674692 4.862635
				465,757,424		465,757,424	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	446,257.00		552,039,825.00					0.808378
Clintondale Light	LT121	10,350.00		28,148,533.00					0.367692
Modena Light	LT122	18,000.00		31,501,462.00					0.571402
44 ROCHESTER									
Accord Fire	FD131	673,311.00		811,590,029.00					0.829620
Keirhonkson Fire	FD191 (EQ DIST)	263,015.62	Rochester Wawarsing	65,000.00 102,532,210.00	97.00% 110.53%	67,010 92,764,145	0.072185% 99.927815%	189.86 262,825.76	2.920896 2.563348
				92,831,156		92,831,156	100.000000%	263,015.62	
Barry Lane	HD344 (MOVE TAX)	0.00		0.00					
Keirhonkson Light #2	LT132	2,500.00		8,235,762.00					0.303554
Accord Light	LT133	3,500.00		11,068,423.00					0.316215
Berne Road Light	LT134	1,400.00		2,294,165.00					0.610244

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
46 ROSENDALE High Falls Fire	FD082 (EQ DIST)	282,343.00	Marbletown Rosendale	166,662,562.00	100.00%	166,662,562	79.512033%	224,496.66	1.347013
				42,944,155.00	100.00%	42,944,155	20.487967%	57,846.34	1.347013
						209,606,717	100.000000%	282,343.00	
Cottekill Fire	FD083 (EQ DIST)	127,079.00	Marbletown Rosendale	42,493,728.00	100.00%	42,493,728	57.880173%	73,553.55	1.730927
				30,922,998.00	100.00%	30,922,998	42.119827%	53,525.45	1.730927
						73,416,726	100.000000%	127,079.00	
Tilson Fire	FD143	195,531.00		180,247,142.00					1.084794
Bloomington Fire	FD149	417,888.00	Rosendale Ulster	135,657,718.00	100.00%	135,657,718	82.633438%	345,315.22	2.545489
				23,121,893.00	81.10%	28,510,349	17.366562%	72,572.78	3.138704
						164,168,067	100.000000%	417,888.00	
Rosendale Fire Rosendale Library High Falls Light High Falls Park Light Rosendale Light Rosendale Sewer	FD148 LB141 LT141 LT142 LT143 SW141	210,095.00 307,900.00 1,200.00 2,000.00 27,000.00 1,443.00		116,252,229.00					1.807234
				502,412,839.00					0.612843
				5,875,072.00					0.204253
				11,477,428.00					0.174255
				90,061,807.00					0.299794
				66,348,278.00					0.021749
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown Rosendale	31,213,085.00	100.00%	31,213,085	78.029133%	8,115.03	0.259988
				8,788,750.00	100.00%	8,788,750	21.970867%	2,284.97	0.259988
						40,001,835	100.000000%	10,400.00	
Rosendale Water	WD141	57,034.00		94,652,657.00					0.602561

2018 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Move Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
48 SAUGERTIES									
Saugerties Ambulance	AD100	728,140.00		1,778,111,691.00					0.409502
Glasco Fire	FD151	525,100.00		409,677,154.00					1.281741
Centerville Fire	FD152	705,441.00		605,680,733.00					1.164708
Malden-West Camp Fire	FD153	188,160.00		150,303,168.00					1.251870
Mt Marion Fire	FD154	202,700.78		119,439,965.00					1.697093
Saxton Fire	FD155	306,084.00		184,544,396.00					1.658593
Fire Prot. Dist.	FD156	1,000.00		13,606,000.00					0.073497
Town Library	LB048	544,343.00		1,774,747,177.00					0.306716
Library Bond	LB049	437,483.00		1,774,747,177.00					0.246504
Glasco Light	LT151	23,000.00		100,431,750.00					0.229011
Malden Light	LT152	12,000.00		65,335,736.00					0.183667
Quarryville Light	LT153	3,500.00		18,620,832.00					0.187962
Mt Marion Light	LT154	8,350.00		27,350,399.00					0.305297
Garden Place Light Dist	LT155	1,550.00		4,931,000.00					0.314338
Barclay Lane Light	LT156	1,050.00		5,289,000.00					0.198525
Windmere Light	LT157	8,350.00		30,549,500.00					0.273327
Barclay Hgts Light #1	LT158	4,800.00		27,073,000.00					0.177298
Barclay Hgt Light #2	LT159	11,450.00		57,656,500.00					0.198590
Village Drive Light	LT160	2,000.00		8,623,044.00					0.231937
Barclay Hgt 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)	2,345.00		1,575.61					1.488312
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		411.55					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,255.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	115,652.00		326.45					354.271711
Kings Hwy Sewer	SW157 (UNITS)	23,362.00		503.05					46.440712
Kings Hwy Sewer	SW157	23,362.00		17,320,000.00					1.348845
Kings Hwy Water	WD155	20,992.00		15,815,200.00					1.327331
Bluestone Park Water	WD156 (UNITS)	6,118.00		29.06					210.529938
Glasco Water	WD151	52,068.00		303,342,740.00					0.171647
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,459.00		62.30					55.521669
Cafaldo Water	WD152	14,168.00		15,236,500.00					0.929872
Malden Water	WD153 (UNITS)	74,022.00		424.80					174.251412

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
50 SHANDAKEN									
Phoenicia Fire	FD161	264,000.00		100,355,604.00					2.630645
Big Indian Oliveira Fire	FD162	110,211.00		52,390,368.00					2.103650
Highmount Fire Protection	FD163	51,226.95		11,865,695.00					4.317231
Pine Hill Fire Protection	FD164	49,074.05		9,854,597.00					4.979813
Phoenicia Light	LT161	10,500.00		11,604,335.00					0.904834
Chichester Light	LT162	1,575.00		3,071,474.00					0.512783
Pine Hill Light	LT163	6,350.00		6,630,886.00					0.957640
Phoenicia Water	WD161	54,950.00		12,322,106.00					4.459465
Pine Hill Water	WD162	50,000.00		23,359,637.00					2.140444
52 SHAWANGUNK									
Walkkill Ambulance Dist.	AD002	80,702.00		83,182,898.00					0.970175
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)	250.00		250.00					
Walkkill Fire	FD171	531,474.00		83,349,948.00					6.376417
Prospect Fire Prot.	FD172	107,300.00		17,966,092.00					5.972362
Shawangunk Valley Fire	FD174 (EQ DIST)	325,272.00	Gardiner Shawangunk	112,513,379.00 32,007,888.00	100.00% 21.78%	112,513,379 146,960,000	43.362205% 56.637795%	141,045.11 184,226.89	1.253585 5.755671
Walker Valley Fire Prot	FD176	363,325.00		56,864,170.00					6.389349
Pine Bush Area Pub Library	LB153	299,858.75	Crawford (Orange Co.) Shawangunk	336,574,597.00 92,424,056.00	40.00% 21.78%	841,436,493 424,352,874	66.475238% 33.524762%	199,331.82 100,526.93	0.592237 1.087671
Walkkill Library	LB152	342,566.00		94,584,297.00					3.621806
Walkkill Light	LT171	19,500.00		14,862,336.00					1.312041
Walkkill Sidewalk	SD175 (UNITS)	17,701.00		36,651.00					0.482961
Walkkill Sewer	SW171	60,215.00		24,132,628.00					2.495170
Walkkill Water Dist	WD172	39,325.00		26,654,138.00					1.475381

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
54 ULLSTER									
Ulster Fire #5	FD181	1,499,244.00		738,360,668.00					2.030504
Ulster Fire #5 Bond	FD185	0.00		637,001,392.00					0.000000
Ruby Fire	FD182	180,500.00		79,039,358.00					2.283672
East Kingston Fire Prot.	FD183	195,607.00		96,709,968.00					2.022615
Bloomington Fire	FD149	417,888.00	Rosendale Ulster	135,657,718.00 23,121,893.00	100.00% 81.10%	135,657,718 28,510,349	82.633438% 17.366562%	345,315.22 72,572.78	2.545489 3.138704
						164,168,067	100.000000%	417,888.00	
Ulster Fire #1	FD186	252,035.00		137,590,539.00					1.831776
Town Library	LB181	304,200.00		1,071,237,823.00					0.283971
East Kingston Light	LT181	8,586.00		6,790,994.00					1.264322
Albany Avenue Light	LT182	33,456.00		160,045,173.00					0.209041
Whittier Light	LT183	6,134.00		15,431,528.00					0.397498
Krauss Light	LT184	11,097.00		11,876,547.00					0.934362
Elem Hights Light	LT185	3,402.00		9,753,030.00					0.348815
Spring Lake Light	LT186	2,820.00		6,731,889.00					0.418902
Ulster Sewer	SW181	896,433.00		593,556,333.00					1.510275
Whittier Sewer	SW182	152,500.00		31,761,942.00					4.801344
Washington Ave Sewer	SW183	105,717.00		8,301,000.00					12.735454
Ulster Water	WD181	675,450.00		615,536,248.00					1.097336
Halcyon Pk Water Units	WD182 (FE)	53,308.00		162.00					329.061728
Spring Lake Water	WD183	38,140.00		17,102,661.00					2.230062
Cherry Hill Water	WD184	99,870.00		29,651,861.00					3.368085
Bright Acres Water	WD185	64,500.00		15,331,790.00					4.206945
Glenerie Water	WD186	141,184.00		25,480,899.00					5.540778
East Kingston Water District	WD187	72,300.00		7,893,550.00					9.159377

2018 Special District Tax Rates	Column 1 Special District Code	Column 2 Amount to be Raised	Column 3 Towns in EQ District	Column 4 Town Taxable Value (Units, Move Points, Move Tax)	Column 5 State Equalization Rate	Column 6 Equalized Value	Column 7 % of Total Equalized Value	Column 8 Share of Amnt. to be Raised	Column 9 Tax Rate
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	200,930.77		1,063,557,031.00					0.188923
Kerhonkson Fire	FD191 (EQ DIST)	263,015.62	Rochester Wawarsing	65,000.00 102,532,210.00	97.00% 110.53%	67,010 92,764,145 =====	0.072185% 99.927815% =====	189.86 262,825.76 =====	2.920896 2.563348
						92,831,156	100.000000%	263,015.62	
Napanoch Fire	FD192	474,089.60		582,368,080.00					0.814072
Ellenville Fire	FD193	836,325.00		402,571,391.00					2.077458
Cragsmoor Fire	FD194	108,819.00		79,174,649.00					1.374417
Spring Glen Light #1	LT191	8,400.00		13,801,408.00					0.608634
Napanoch Light	LT192	44,000.00		65,771,558.00					0.668982
Kerhonkson Light	LT193	25,500.00		35,460,040.00					0.719119
Spring Glen Light #2	LT194	2,300.00		5,713,408.00					0.402562
Mooney Light	LT195	5,700.00		3,004,608.00					1.897086
Wawarsing Light	LT196	11,000.00		21,314,108.00					0.516090
Napanoch O & M Sewer	SW191	63,905.00		51,319,767.00					1.245232
Kerhonkson O & M Sewer	SW192	136,155.00		33,416,341.00					4.074504
Napanoch Water	WD191	187,794.00		80,802,587.00					2.324109
Kerhonkson Water	WD192	0.00		29,388,900.00					0.000000
58 WOODSTOCK									
Woodstock Fire	FD201	1,506,176.00		1,374,838,957.00					1.095529
Woodstock Library	LB201	576,867.50		1,374,343,771.00					0.419740
Woodstock Light	LT202	19,500.00		117,405,638.00					0.166091
Woodstock Gardens Light	LT204	1,900.00		9,238,960.00					0.205651
Woodstock Water	WD203	0.00		206,886,400.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	51,903.00		51,903.00					0.000000
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	81,008.00		10,938.00					7.406107
On-Site/Non Sys	SW801 (UNITS)	0.00		19,280.00					0.000000

School District Tax Rates						
		2017-18 Rates		2016-17 Rates		2015-16 Rates
Ellenville Central						
Rochester		23.859788		22.8833		22.4087
Library		0.938690		0.8984		0.8875
Wawarsing		20.939137		20.6566		20.2465
Library		0.823786		0.8110		0.8019
Fallsburgh Central						
Wawarsing		24.392017		23.878732		23.251052
Library		0.518465		0.493759		0.478879
Highland Central						
Esopus		22.905260		22.290396		22.336211
Library		0.691455		0.678623		0.533589
Lloyd		22.905363		22.290497		22.336279
Library		0.691458		0.678626		0.53359
Marlboro		22.905260		22.290396		22.336211
Library		0.691455		0.678623		0.533589
New Paltz		22.905260		22.290396		22.115061
Library		0.691455		0.678623		0.528306
Plattekill		22.905260		22.290396		22.336211
Library		0.691455		0.678623		0.533589
Kingston Consolidated						
	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	22.17706	29.39895	21.82464	29.26462	21.47185	27.02849
Library	0.01050	0.01391	0.01044	0.01400	0.01048	0.01411
Hurley	22.21261	29.36869	21.92189	29.29796	21.49622	28.91991
Library	0.01053	0.01390	0.01049	0.01403	0.01048	0.01413
Kingston	24.24371	31.50078	23.43304	30.79340	21.90613	28.92600
Library	0.01147	0.01492	0.01121	0.01474	0.01069	0.01410
Marbletown	21.57895	28.65164	21.25146	28.57837	20.95906	28.23383
Library	0.01014	0.01518	0.01014	0.01518	0.01014	0.01519
New Paltz	21.94747	39.53301	21.61606	39.45282	21.10877	38.59836
Library	0.01020	0.01925	0.0102	0.01929	0.0102	0.01933
Rosendale	22.30186	28.96946	22.02943	29.03975	21.56169	28.68173
Library	0.01056	0.01371	0.01054	0.01390	0.01052	0.01400
Saugerties	22.48631	29.94282	22.23158	29.86596	22.10426	29.45014
Library	0.01071	0.01413	0.01057	0.01415	0.01083	0.01434
Ulster	27.32842	37.74017	26.7665	36.56022	25.86402	35.11216
Library	0.01294	0.01786	0.01281	0.01749	0.01262	0.01713
Woodstock	22.17568	29.07342	21.55491	26.61485	21.25812	28.14092
Library	0.01050	0.01375	0.01032	0.01371	0.01038	0.01380
City of Kingston	22.06398	32.10910	21.72804	31.99348	21.37204	31.42531
Library	0.01046	0.01521	0.01041	0.01532	0.01043	0.01533
Livingston Manor						
Hardenburgh		27.373479		26.493178		27.038233
Library		0.433144		0.395946		0.372008
Margaretville Central						
Hardenburgh		14.363126		14.179779		13.937094
Shandaken		34.922110		34.476324		33.886268
Marlboro Central						
Marlborough		27.114500		27.874533		27.690743
Library		0.682744		0.695323		0.68192
Plattekill		27.114503		27.874541		27.690743
Library		0.682754		0.695332		0.68192

School District Tax Rates						
		2017-18 Rates		2016-17 Rates		2015-16 Rates
New Paltz Central						
Esopus		21.502287		21.344885		21.3123
Library		0.004189		0.004256		0.004302
Gardiner		21.502287		22.951489		22.9165
Library		0.004189		0.004577		0.004626
Lloyd		21.502287		21.344885		21.3123
Library		0.004189		0.004256		0.004302
New Paltz		21.502372		21.344970		21.1014
Library		0.004189		0.004256		0.004259
Plattekill		21.502287		21.344885		21.3123
Library		0.004189		0.004256		0.004302
Rochester		22.167306		21.344885		21.3123
Library		0.004319		0.004256		0.004302
Rosendale		21.502287		21.344885		21.3123
Library		0.004189		0.004256		0.004302
Onteora Central						
Hurley		11.710124		11.640945		11.709188
Library		0.005670		0.005739		0.005772
Lexington		11.710124		11.640945		11.709188
Library		0.005670		0.005739		0.005772
Marbletown		11.710124		11.640945		11.709188
Library		0.005670		0.005738		0.005722
Olive		11.710153		11.640974		11.709218
Library		0.005670		0.005739		0.005772
Shandaken		45.922056		45.650763		45.918386
Library		0.022236		0.022504		0.022636
Woodstock		11.828425		11.640961		11.709222
Library		0.005727		0.005739		0.005772
Pine Bush Central						
Gardiner		23.764150		25.75967		26.10305
Shawangunk		109.111790		106.47507		109.10670
Rondout Valley Central						
Marbletown		17.518136		18.1314		18.2212
Rochester		18.059980		18.1315		18.2212
Rosendale		17.518078		18.1314		18.2212
Wawarsing		15.849162		16.3670		16.4629
Saugerties Central						
Saugerties		20.22265		20.16782		20.41332
Ulster		24.93591		24.74563		24.59419
Woodstock		20.42679		20.16769		20.41318
Tri-Valley Central						
Denning		108.746456		106.924805		101.092834
Library		2.282037		2.17242		1.984971
Rochester		19.058657		18.177217		18.19671
Library		0.399945		0.369311		0.357295
Wawarsing		16.725683		16.408392		16.440830
Library		0.350987		0.333374		0.322818
Valley Central						
Shawangunk		108.960248		109.571667		113.000715
Walkill Central						
Gardiner		26.006575		27.665261		27.578343
Plattekill		26.006651		25.728768		25.647934
Shawangunk		119.407661		114.351576		115.273129

2018 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Marbletown	200,000	100.00%	200,000	0.748673	\$ 149.73	1.473717	\$ 294.74	2.22239	\$ 444.48
Rochester	200,000	97.00%	194,000	0.883934	\$ 171.48	1.413894	\$ 274.30	2.29783	\$ 445.78
Gardiner	200,000	100.00%	200,000	1.004565	\$ 200.91	1.498189	\$ 299.64	2.50275	\$ 500.55
Hurley	200,000	100.00%	200,000	1.102412	\$ 220.48	1.809811	\$ 361.96	2.91222	\$ 582.44
Olive	200,000	100.00%	200,000	1.547294	\$ 309.46	1.507729	\$ 301.55	3.05502	\$ 611.00
Esopus	200,000	100.00%	200,000	1.468408	\$ 293.68	2.116132	\$ 423.23	3.58454	\$ 716.91
Shawangunk	200,000	21.78%	43,560	8.058159	\$ 351.01	9.143159	\$ 398.28	17.20132	\$ 749.29
Plattekill	200,000	100.00%	200,000	1.870654	\$ 374.13	1.966476	\$ 393.30	3.83713	\$ 767.43
Woodstock	200,000	99.00%	198,000	2.902344	\$ 574.66	1.457774	\$ 288.64	4.36012	\$ 863.30
Lloyd	200,000	100.00%	200,000	3.089065	\$ 617.81	1.597275	\$ 319.46	4.68634	\$ 937.27
Hardenburgh	200,000	62.00%	124,000	2.651548	\$ 328.79	5.583192	\$ 692.32	8.23474	\$ 1,021.11
Shandaken	200,000	25.50%	51,000	12.252458	\$ 624.88	9.740813	\$ 496.78	21.99327	\$ 1,121.66
Denning	200,000	17.00%	34,000	5.866594	\$ 199.46	27.739727	\$ 943.15	33.60632	\$ 1,142.61
Rosendale	200,000	100.00%	200,000	3.678639	\$ 735.73	2.240839	\$ 448.17	5.91948	\$ 1,183.90
Saugerties	200,000	100.00%	200,000	4.231161	\$ 846.23	2.080454	\$ 416.09	6.31162	\$ 1,262.32
Wawarsing	200,000	110.53%	221,060	2.464556	\$ 544.81	3.315339	\$ 732.89	5.77990	\$ 1,277.70
Ulster	200,000	81.10%	162,200	5.812635	\$ 942.81	2.725483	\$ 442.07	8.53812	\$ 1,384.88
Kingston (town)	200,000	90.90%	181,800	4.239369	\$ 770.72	3.543178	\$ 644.15	7.78255	\$ 1,414.87
Marlborough	200,000	100.00%	200,000	5.024714	\$ 1,004.94	3.069998	\$ 614.00	8.09471	\$ 1,618.94
New Paltz	200,000	100.00%	200,000	6.404535	\$ 1,280.91	1.818331	\$ 363.67	8.22287	\$ 1,644.57
			Average Tax Bill		\$527.13		\$457.42		\$984.55

Tax bill comparison is based on an example property in each town with an equalized 2017 assessed value, or market value, of 200,000.

Assessments Vs. Taxes: What's the Difference?

Your assessment could increase, and your tax bill could decrease

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

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

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

Your assessment could decrease, and your tax bill could increase

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

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

School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

Town C is apportioned 14.16%.

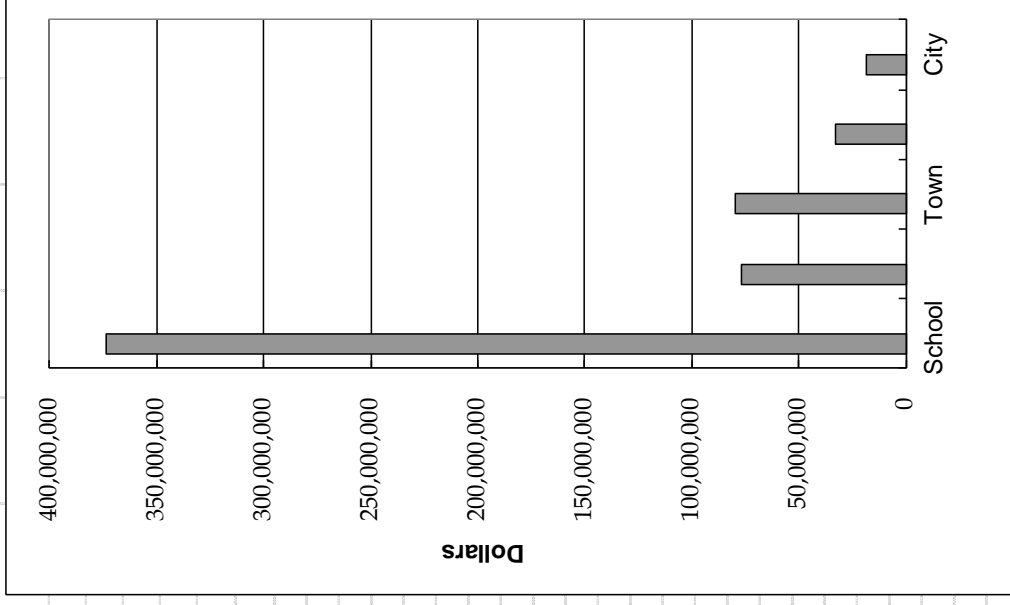
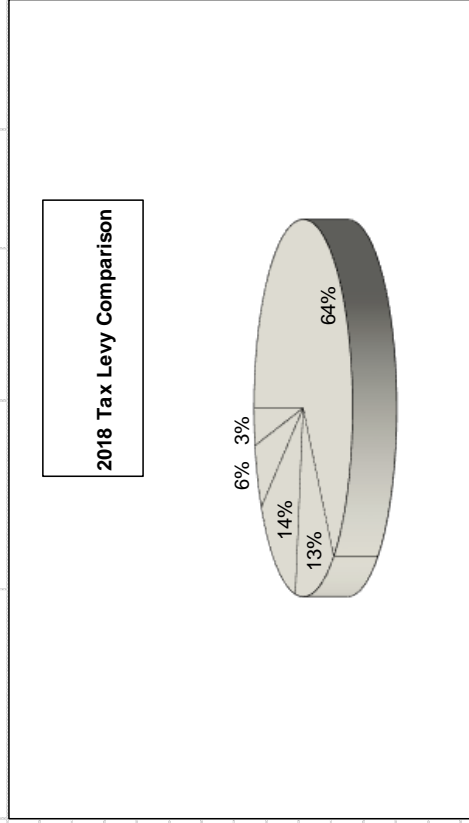
The apportionment of shared tax levies is a major component of the calculation of tax rates.

County Tax Levy Ten Year Apportionment Comparison

Towns/City	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Denning	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%
Esopus	4.7%	4.6%	4.6%	4.6%	4.5%	4.5%	4.5%	4.5%	4.5%	4.4%
Gardiner	4.2%	4.3%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.4%	4.6%
Hardenburgh	0.8%	0.8%	0.8%	0.9%	0.9%	0.9%	1.0%	0.9%	0.9%	0.9%
Hurley	4.5%	4.5%	4.6%	4.6%	4.3%	4.5%	4.7%	4.6%	4.5%	4.5%
Kingston (town)	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	0.5%	0.5%	0.5%
Kingston (city)	9.1%	8.8%	9.0%	8.5%	8.4%	8.0%	7.8%	7.8%	7.8%	7.9%
Lloyd	5.5%	5.6%	5.6%	5.7%	5.6%	5.7%	5.7%	5.7%	5.7%	5.7%
Marbletown	4.7%	4.7%	4.8%	4.7%	5.0%	5.1%	5.2%	5.2%	5.2%	5.2%
Marlborough	4.7%	4.4%	4.2%	4.1%	4.2%	4.0%	4.0%	4.1%	4.1%	4.1%
New Paltz	6.0%	6.0%	6.3%	6.3%	6.4%	6.4%	6.4%	6.3%	6.4%	6.4%
Olive	6.0%	6.1%	6.4%	6.3%	6.5%	6.7%	6.7%	6.7%	6.7%	6.7%
Plattekill	3.9%	3.8%	3.7%	3.6%	3.7%	3.8%	3.7%	3.7%	3.7%	3.6%
Rochester	4.2%	4.2%	4.1%	4.1%	4.2%	4.3%	4.3%	4.3%	4.3%	4.5%
Rosendale	2.7%	2.9%	2.8%	2.8%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%
Saugerties	9.8%	9.5%	9.5%	9.7%	9.7%	9.5%	9.4%	9.4%	9.4%	9.5%
Shandaken	3.4%	3.4%	3.4%	3.6%	3.6%	3.5%	3.5%	3.6%	3.6%	3.7%
Shawangunk	5.0%	5.0%	4.8%	4.9%	4.8%	4.6%	4.6%	4.6%	4.6%	4.7%
Ulster	6.9%	7.0%	6.8%	6.7%	7.0%	7.0%	7.0%	6.9%	7.0%	6.6%
Wawarsing	5.7%	5.8%	5.8%	6.1%	5.9%	5.9%	5.9%	5.9%	5.8%	5.7%
Woodstock	7.1%	7.3%	7.0%	7.2%	6.9%	7.2%	7.3%	7.4%	7.4%	7.5%
Total										100%

County-Wide Comparison of Total Tax Levies

2017-2018	School	373,615,308	64.32%
2018	County	76,622,884	13.19%
2018	Town	79,401,334	13.67%
2018	Special District	32,650,131	5.62%
2018	City	18,569,534	3.20%
	Total	580,859,191	100.00%



Combined Tax Rates and Effective Tax Rates

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

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

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

Combined Property Tax Rates

Municipal & County (FY 2018) - School (FY2017-2018)

MUNICIPALITY	Town/County		School		Tax Rates per Thousand												
	Equalization Rate	Rate	Unequalized			Equalized						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			
Denning	17.00%		\$24.88	\$5.87	\$ 27.74	\$58.48	\$111.03	\$4.23	\$1.00	\$4.72	\$9.94	\$18.87	\$28.82				
Esopus	100.00%		\$4.29	\$1.47	\$2.12	\$7.87	\$22.19	\$4.29	\$1.47	\$2.12	\$7.87	\$22.19	\$30.06				
Gardiner	100.00%		\$4.27	\$1.00	\$1.50	\$6.77	\$21.51	\$4.27	\$1.00	\$1.50	\$6.77	\$21.51	\$28.28				
Hardenburgh	62.00%		\$6.81	\$2.65	\$5.58	\$15.04	\$27.81	\$4.22	\$1.64	\$3.46	\$9.33	\$17.24	\$26.57				
Hurley	100.00%		\$4.29	\$1.10	\$1.81	\$7.20	\$22.22	\$4.29	\$1.10	\$1.81	\$7.20	\$22.22	\$29.43				
Kingston	90.90%		\$4.71	\$4.24	\$3.54	\$12.49	\$24.26	\$4.28	\$3.85	\$3.22	\$11.35	\$22.05	\$33.40				
Kingston (c)	100.00%		\$4.27	\$9.94	\$0.00	\$14.21	\$22.07	\$4.27	\$9.94	\$0.00	\$14.21	\$22.07	\$36.29				
Lloyd	100.00%		\$4.28	\$3.09	\$1.60	\$8.97	\$23.60	\$4.28	\$3.09	\$1.60	\$8.97	\$23.60	\$32.57				
Marbletown	100.00%		\$4.27	\$0.75	\$1.47	\$6.49	\$17.52	\$4.27	\$0.75	\$1.47	\$6.49	\$17.52	\$24.01				
Marlborough	100.00%		\$4.32	\$5.02	\$3.07	\$12.42	\$27.80	\$4.32	\$5.02	\$3.07	\$12.42	\$27.80	\$40.21				
New Paltz	100.00%		\$4.27	\$6.40	\$1.82	\$12.49	\$21.51	\$4.27	\$6.40	\$1.82	\$12.49	\$21.51	\$34.00				
Olive	100.00%		\$4.25	\$1.55	\$1.51	\$7.30	\$11.72	\$4.25	\$1.55	\$1.51	\$7.30	\$11.72	\$19.02				
Plattekill	100.00%		\$4.32	\$1.87	\$1.97	\$8.16	\$26.01	\$4.32	\$1.87	\$1.97	\$8.16	\$26.01	\$34.17				
Rochester	97.00%		\$4.40	\$0.88	\$1.41	\$6.70	\$18.06	\$4.27	\$0.86	\$1.37	\$6.50	\$17.52	\$24.02				
Rosendale	100.00%		\$4.29	\$3.68	\$2.24	\$10.21	\$17.52	\$4.29	\$3.68	\$2.24	\$10.21	\$17.52	\$27.73				
Saugerties	100.00%		\$4.30	\$4.23	\$2.08	\$10.62	\$20.22	\$4.30	\$4.23	\$2.08	\$10.62	\$20.22	\$30.84				
Shandaken	25.50%		\$16.65	\$12.25	\$9.74	\$38.64	\$45.94	\$4.25	\$3.12	\$2.48	\$9.85	\$11.72	\$21.57				
Shawangunk	21.78%		\$19.91	\$8.06	\$9.14	\$37.11	\$119.41	\$4.34	\$1.76	\$1.99	\$8.08	\$26.01	\$34.09				
Ulster	81.10%		\$5.27	\$5.81	\$2.73	\$13.80	\$27.34	\$4.27	\$4.71	\$2.21	\$11.20	\$22.17	\$33.37				
Wawarsing	110.53%		\$3.84	\$2.46	\$3.32	\$9.62	\$21.76	\$4.25	\$2.72	\$3.66	\$10.63	\$24.05	\$34.69				
Woodstock	99.00%		\$4.29	\$2.90	\$1.46	\$8.65	\$11.83	\$4.25	\$2.87	\$1.44	\$8.57	\$11.72	\$20.28				
COUNTY																	
Average	85.94%		\$6.77	\$4.06	\$4.09	\$14.92	\$31.49	\$4.27	\$2.98	\$2.18	\$9.44	\$20.25	\$29.69				
Maximum	110.53%		\$24.88	\$12.25	\$27.74	\$58.48	\$119.41	\$4.34	\$9.94	\$4.72	\$14.21	\$27.80	\$40.21				
Minimum	17.00%		\$3.84	\$0.75	\$0.00	\$6.49	\$11.72	\$4.22	\$0.75	\$0.00	\$6.49	\$11.72	\$19.02				

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 2018) - School (FY 2017 - 2018)

MUNICIPALITY	Taxes as a Percent									
	of Combined Total Taxes					of Property Value - "Effective Tax Rate"				
	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total	
Denning	14.68%	3.46%	16.36%	65.50%	0.42%	0.10%	0.47%	1.89%	2.88%	
Esopus	14.26%	4.88%	7.04%	73.81%	0.43%	0.15%	0.21%	2.22%	3.01%	
Gardiner	15.09%	3.55%	5.30%	76.06%	0.43%	0.10%	0.15%	2.15%	2.83%	
Hardenburgh	15.89%	6.19%	13.03%	64.90%	0.42%	0.16%	0.35%	1.72%	2.66%	
Hurley	14.58%	3.75%	6.15%	75.52%	0.43%	0.11%	0.18%	2.22%	2.94%	
Kingston	12.81%	11.54%	9.64%	66.01%	0.43%	0.39%	0.32%	2.20%	3.34%	
Kingston (c)	11.78%	27.39%	-	60.83%	0.43%	0.99%	0.00%	2.21%	3.63%	
Lloyd	13.16%	9.49%	4.90%	72.45%	0.43%	0.31%	0.16%	2.36%	3.26%	
Marbletown	17.78%	3.12%	6.14%	72.97%	0.43%	0.07%	0.15%	1.75%	2.40%	
Marlborough	10.75%	12.50%	7.63%	69.12%	0.43%	0.50%	0.31%	2.78%	4.02%	
New Paltz	12.55%	18.84%	5.35%	63.26%	0.43%	0.64%	0.18%	2.15%	3.40%	
Olive	22.33%	8.14%	7.93%	61.61%	0.42%	0.15%	0.15%	1.17%	1.90%	
Plattekill	12.65%	5.48%	5.76%	76.12%	0.43%	0.19%	0.20%	2.60%	3.42%	
Rochester	17.78%	3.57%	5.71%	72.94%	0.43%	0.09%	0.14%	1.75%	2.40%	
Rosendale	15.48%	13.27%	8.08%	63.17%	0.43%	0.37%	0.22%	1.75%	2.77%	
Saugerties	13.96%	13.72%	6.75%	65.57%	0.43%	0.42%	0.21%	2.02%	3.08%	
Shandaken	19.68%	14.48%	11.52%	54.32%	0.42%	0.31%	0.25%	1.17%	2.16%	
Shawangunk	12.72%	5.15%	5.84%	76.29%	0.43%	0.18%	0.20%	2.60%	3.41%	
Ulster	12.80%	14.13%	6.62%	66.45%	0.43%	0.47%	0.22%	2.22%	3.34%	
Wawarsing	12.24%	7.85%	10.56%	69.34%	0.42%	0.27%	0.37%	2.41%	3.47%	
Woodstock	20.96%	14.17%	7.12%	57.76%	0.43%	0.29%	0.14%	1.17%	2.03%	
COUNTY										
Average	14.95%	9.75%	7.87%	67.81%	0.43%	0.30%	0.22%	2.02%	2.97%	
Maximum	22.33%	27.39%	16.36%	76.29%	0.43%	0.99%	0.47%	2.78%	4.02%	
Minimum	10.75%	3.12%	4.90%	54.32%	0.42%	0.07%	0.00%	1.17%	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, 2018)

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

School Districts

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

Cold War Veterans(RPTL 458-b)(as of January, 2018)

SWIS	Town	10% Option	15% Option	Disability
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus			
512400	Gardiner		12,000	40,000
512600	Hardenburgh			
512800	Hurley			
513000	Town of Kingston			
513200	Lloyd		36,000	120,000
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, 2018)

	<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	\$37,399.99/20%	
	514800	Saugerties *	\$21,500	\$29,899.99/5%	
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%	
	515000	Shandaken*	\$24,000	\$32,399.99/20%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$24,000	\$32,399.99/20%	
	515600	Wawarsing*	\$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	\$24,999.99/10%	Onteora *	\$29,000	\$37,399.99/5%
Fallsburgh*	\$17,500	\$23,199.99/20%	Pine Bush*	\$29,000	\$37,399.99/5%
Highland*	\$29,000	\$37,399.99/5%	Rondout Valley*	\$19,500	\$27,899.99/5%
Kingston Cons.*	\$20,000	\$25,699.99/20%	Saugerties *	\$21,500	\$29,899.99/5%
Livingston Manor*	\$17,500	\$23,199.99/20%	Tri - Valley*	\$17,500	\$23,199.99/20%
Margaretville*	\$10,600	\$16,299.99/20%	Valley Central*	\$16,500	\$24,899.99/5%
Marlboro*	\$29,000	\$37,399.99/5%	Wallkill*	\$22,749	\$31,148.99/5%
New Paltz*	\$29,000	\$37,399.99/5%			

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2018)

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

School Districts

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

NOTE: * Indicates Sliding Scale Option

Total Assessed Value of Exemptions and Total Revenue Foregone

For 2018 County Taxes

Town	County Tax Rate	Veterans including Cold War Vets		Paraplegic		Aged (Senior Citizen)		Grandparent's Living Quarters		Physical Disabilities	
		Exemption Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.876505	105,493	\$ 2,624	0	\$ -	151,954	\$ 3,780	0	\$ -	0	\$ -
Esopus	4.287518	13,995,656	\$ 60,007	254,140	\$ 1,090	6,183,049	\$ 26,510	0	\$ -	0	\$ -
Gardiner	4.265912	10,323,202	\$ 44,038	0	\$ -	7,434,944	\$ 31,717	323,467	\$ 1,380	161,813	\$ 690
Hardenburgh	6.806670	180,220	\$ 1,227	0	\$ -	61,500	\$ 419	0	\$ -	26,100	\$ 178
Hurley	4.290900	15,045,001	\$ 64,557	0	\$ -	13,099,616	\$ 56,209	0	\$ -	718,875	\$ 3,085
Kingston, Town	4.706636	1,195,550	\$ 5,627	0	\$ -	893,833	\$ 4,207	0	\$ -	0	\$ -
Kingston, City	4.273038	20,231,994	\$ 86,452	0	\$ -	18,190,236	\$ 77,728	0	\$ -	774,360	\$ 3,309
Lloyd	4.284523	17,265,470	\$ 73,974	0	\$ -	12,368,060	\$ 52,991	0	\$ -	1,108,354	\$ 4,749
Marbletown	4.268100	12,103,010	\$ 51,657	304,000	\$ 1,298	14,675,790	\$ 62,638	395,000	\$ 1,686	810,750	\$ 3,460
Marlborough	4.321197	18,473,944	\$ 79,830	0	\$ -	9,709,026	\$ 41,955	0	\$ -	673,710	\$ 2,911
New Paltz	4.266255	14,458,165	\$ 61,682	367,000	\$ 1,566	8,077,754	\$ 34,462	0	\$ -	378,900	\$ 1,616
Olive	4.246339	9,550,201	\$ 40,553	0	\$ -	18,652,504	\$ 79,205	0	\$ -	886,038	\$ 3,762
Plattekill	4.322920	16,792,833	\$ 72,594	0	\$ -	12,812,524	\$ 55,388	64,400	\$ 278	786,076	\$ 3,398
Rochester	4.401871	10,532,102	\$ 46,361	0	\$ -	15,510,247	\$ 68,274	88,800	\$ 391	785,088	\$ 3,456
Rosendale	4.291982	9,010,666	\$ 38,674	0	\$ -	9,300,628	\$ 39,918	0	\$ -	558,465	\$ 2,397
Saugerties	4.304887	36,765,040	\$ 158,269	0	\$ -	29,412,816	\$ 126,619	0	\$ -	2,912,526	\$ 12,538
Shandaken	16.650177	1,299,514	\$ 21,637	0	\$ -	1,684,614	\$ 28,049	0	\$ -	112,783	\$ 1,878
Shawangunk	19.912509	5,323,554	\$ 106,005	0	\$ -	2,750,461	\$ 54,769	0	\$ -	141,200	\$ 2,812
Ulster	5.266191	13,191,458	\$ 69,469	0	\$ -	9,591,682	\$ 50,512	0	\$ -	588,885	\$ 3,101
Wawarsing	3.841883	9,062,240	\$ 34,816	0	\$ -	12,556,842	\$ 48,242	0	\$ -	975,965	\$ 3,750
Woodstock	4.294128	12,145,944	\$ 52,156	0	\$ -	18,867,733	\$ 81,020	30,000	\$ 129	1,405,975	\$ 6,037
Totals:		247,051,257	\$ 1,172,209	925,140	\$ 3,953	221,985,813	\$ 1,024,610	901,667	\$ 3,864	13,805,863	\$ 63,127

Exemption values represent the exempt portion of assessed value

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

Total Assessed Value of Exemptions and Total Revenue Forgone

For 2018 County Taxes

Town	County Tax Rate	Agricultural including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
Denning	24.876505	0 \$	-	0 \$	-	0 \$	-	1,367,142 \$	34,010	0 \$	-
Esopus	4.287518	4,428,898 \$	18,989	72,857 \$	312	265,000 \$	1,136	2,775,318 \$	11,899	0 \$	-
Gardiner	4.265912	14,826,567 \$	63,249	66,500 \$	284	326,710 \$	1,394	529,052 \$	2,257	148,680 \$	634
Hardenburgh	6.806670	1,353,263 \$	9,211	0 \$	-	0 \$	-	1,838,059 \$	12,511	353,247 \$	2,404
Hurley	4.290900	2,452,122 \$	10,522	22,000 \$	94	0 \$	-	830,445 \$	3,563	0 \$	-
Kingston, Town	4.706636	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-
Kingston, City	4.273038	146,120 \$	624	0 \$	-	0 \$	-	324,589 \$	1,387	0 \$	-
Lloyd	4.284523	7,908,748 \$	33,885	926,900 \$	3,971	520,400 \$	2,230	222,680 \$	954	0 \$	-
Marbletown	4.268100	10,065,003 \$	42,958	85,000 \$	363	712,900 \$	3,043	171,200 \$	731	0 \$	-
Marlborough	4.321197	15,550,172 \$	67,195	1,481,000 \$	6,400	1,322,590 \$	5,715	987,040 \$	4,265	0 \$	-
New Paltz	4.266255	6,918,224 \$	29,515	127,200 \$	543	375,000 \$	1,600	274,864 \$	1,173	0 \$	-
Olive	4.246339	1,235,875 \$	5,248	0 \$	-	0 \$	-	2,802,142 \$	11,899	0 \$	-
Plattekill	4.322920	8,332,739 \$	36,022	760,000 \$	3,285	780,949 \$	3,376	115,924 \$	501	0 \$	-
Rochester	4.401871	11,632,509 \$	51,205	0 \$	-	525,000 \$	2,311	1,814,186 \$	7,986	0 \$	-
Rosendale	4.291982	1,396,416 \$	5,993	0 \$	-	0 \$	-	813,271 \$	3,491	0 \$	-
Saugerties	4.304887	6,964,992 \$	29,984	0 \$	-	544,500 \$	2,344	1,133,945 \$	4,882	1,922 \$	8
Shandaken	16.650177	101,719 \$	1,694	0 \$	-	2,700 \$	45	2,078,222 \$	34,603	18,800 \$	313
Shawangunk	19.912509	6,451,400 \$	128,464	0 \$	-	125,000 \$	2,489	595,470 \$	11,857	0 \$	-
Ulster	5.266191	1,521,076 \$	8,010	0 \$	-	1,000 \$	5	180,101 \$	948	0 \$	-
Wawarsing	3.841983	1,512,620 \$	5,811	0 \$	-	108,024 \$	415	1,156,986 \$	4,445	0 \$	-
Woodstock	4.294128	916,456 \$	3,935	0 \$	-	324,500 \$	1,393	2,950,991 \$	12,672	1,356,705 \$	5,826
Totals:		103,714,919 \$	552,515	3,541,457 \$	15,252	5,934,273 \$	27,496	22,961,627 \$	166,033	1,879,354 \$	9,186

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 2018 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	24.876505	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-
Esopus	4.287518	30,000 \$	129	479,459 \$	2,056	4,500 \$	19	442,425 \$	1,897	1,173,100 \$	5,030
Gardiner	4.265912	245,795 \$	1,049	0 \$	-	0 \$	-	0 \$	-	629,300 \$	2,685
Hardenburgh	6.806670	0 \$	-	0 \$	-	0 \$	-	0 \$	-	0 \$	-
Hurley	4.290900	0 \$	-	0 \$	-	1,500 \$	6	0 \$	-	410,000 \$	1,759
Kingston, Town	4.706636	17,250 \$	81	0 \$	-	0 \$	-	200 \$	1	0 \$	-
Kingston, City	4.273038	1,331,596 \$	5,690	865,200 \$	3,697	12,000 \$	51	0 \$	-	8,228,200 \$	35,159
Lloyd	4.284523	221,630 \$	950	41,600 \$	178	4,500 \$	19	29,800 \$	128	17,379,556 \$	74,463
Marbletown	4.268100	6,000 \$	26	0 \$	-	3,000 \$	13	150,000 \$	640	440,400 \$	1,880
Marlborough	4.321197	1,420,375 \$	6,138	310,000 \$	1,340	0 \$	-	584,700 \$	2,527	0 \$	-
New Paltz	4.266255	2,386,145 \$	10,180	1,251,351 \$	5,339	4,500 \$	19	0 \$	-	407,496,000 \$	1,738,482
Olive	4.246339	0 \$	-	0 \$	-	3,000 \$	13	420 \$	2	0 \$	-
Plattekill	4.322920	640,500 \$	2,769	40,700 \$	176	1,500 \$	6	0 \$	-	96,800 \$	418
Rochester	4.401871	0 \$	-	20,000 \$	88	4,500 \$	20	400 \$	2	102,800 \$	453
Rosendale	4.291982	249,000 \$	1,069	453,000 \$	1,944	1,500 \$	6	6,200 \$	27	242,000 \$	1,039
Saugerties	4.304887	1,059,400 \$	4,561	0 \$	-	10,500 \$	45	0 \$	-	8,885,500 \$	38,251
Shandaken	16.650177	0 \$	-	0 \$	-	0 \$	-	0 \$	-	709,800 \$	11,818
Shawangunk	19.912509	35,475 \$	706	0 \$	-	3,000 \$	60	0 \$	-	1,971,272 \$	39,253
Ulster	5.266191	9,303,020 \$	48,991	0 \$	-	4,500 \$	24	130,000 \$	685	250,400 \$	1,319
Wawarsing	3.841983	2,784,530 \$	10,698	0 \$	-	1,500 \$	6	0 \$	-	14,659,900 \$	56,322
Woodstock	4.294128	495,186 \$	2,126	28,000 \$	120	1,500 \$	6	0 \$	-	2,064,800 \$	8,867
Totals:		20,225,902 \$	95,161	3,489,310 \$	14,938	61,500 \$	315	1,344,145 \$	5,907	464,739,828 \$	2,017,196

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 2018 County Taxes

Town	County Tax Rate	Wholly Exempt Property		Miscellaneous Exemptions		Total Exemptions	
		Value	Revenue Foregone	Value	Revenue Foregone	Value	Revenue Foregone
		Denning	24.876505	3,633,885	\$ 90,398	0	\$ -
Esopus	4.287518	210,080,127	\$ 900,722	21,901,617	\$ 93,904	262,086,146	\$ 1,123,699
Gardiner	4.265912	18,176,700	\$ 77,540	0	\$ -	53,192,730	\$ 226,916
Hardenburgh	6.806670	5,721,300	\$ 38,943	0	\$ -	9,533,689	\$ 64,893
Hurley	4.290900	15,462,979	\$ 66,350	0	\$ -	48,042,538	\$ 206,146
Kingston, Town	4.706636	4,107,800	\$ 19,334	0	\$ -	6,214,633	\$ 29,250
Kingston, City	4.273038	372,665,124	\$ 1,592,412	28,142,600	\$ 120,254	450,912,019	\$ 1,926,764
Lloyd	4.284523	53,762,700	\$ 230,348	0	\$ -	111,760,398	\$ 478,840
Marbletown	4.268100	49,897,312	\$ 212,967	50,000	\$ 213	89,869,365	\$ 383,571
Marlborough	4.321197	40,476,000	\$ 174,905	0	\$ -	90,988,557	\$ 393,179
New Paltz	4.266255	143,970,605	\$ 614,215	0	\$ -	586,085,708	\$ 2,500,391
Olive	4.246339	23,271,474	\$ 98,819	0	\$ -	56,401,654	\$ 239,501
Plattekill	4.322920	17,945,900	\$ 77,579	0	\$ -	59,170,845	\$ 255,791
Rochester	4.401871	35,975,200	\$ 158,358	0	\$ -	76,990,832	\$ 338,904
Rosendale	4.291982	31,103,685	\$ 133,496	21,000	\$ 90	53,155,831	\$ 228,144
Saugerties	4.304887	125,268,805	\$ 539,268	0	\$ -	212,959,946	\$ 916,769
Shandaken	16.650177	5,968,367	\$ 99,374	0	\$ -	11,976,519	\$ 199,411
Shawangunk	19.912509	43,264,420	\$ 861,503	0	\$ -	60,661,252	\$ 1,207,918
Ulster	5.266191	168,910,955	\$ 889,517	17,670,000	\$ 93,054	221,343,077	\$ 1,165,635
Wawarsing	3.841883	134,931,093	\$ 518,389	0	\$ -	177,749,700	\$ 682,894
Woodstock	4.294128	57,910,600	\$ 248,676	1,319,370	\$ 5,666	99,817,760	\$ 428,630
Totals:		1,562,505,031	\$ 7,643,114	69,104,587	\$ 313,181	2,744,171,673	\$ 13,128,057

Exemption values represent the exempt portion of assessed value

Revenue Forgone is the dollar value of the impact of county property tax exemptions

Exemption Comparison by Year

Year	Veterans		Paraplegics		Aged		Grandparents Living Quarters		Physical Disability		Agricultural		Labor Camps		Farm Building		Forest land		Fisher Forest	
	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone	Revenue	Foregone
2001	667,166		2,521		318,272				11,141		263,436				18,914		59,530			4,893
2002	753,275		2,574		349,972				14,935		321,716				19,032		70,802			5,121
2003	752,615		2,887		377,130				19,897		332,973		7,520		20,332		70,566			6,320
2004	733,274		2,940		401,443				24,085		359,206		8,373		37,867		75,398			6,744
2005	1,119,802		3,263		561,050				32,396		475,188		8,233		43,541		112,236			8,808
2006	1,064,073		4,736		585,367				36,732		511,511		8,879		48,043		107,675			8,932
2007	1,018,088		4,686		530,046		1,233		41,349		512,465		9,167		41,899		137,284			9,204
2008	1,025,059		4,874		515,329		2,211		36,891		495,100		10,235		49,696		116,136			8,992
2009	1,061,609		4,020		884,138		2,568		56,425		515,927		10,189		52,607		126,769			9,501
2010	1,078,315		4,042		871,014		2,649		64,078		502,599		10,994		50,599		128,324			9,255
2011	1,129,156		4,141		905,287		3,309		64,791		540,393		12,298		50,516		138,546			9,723
2012	1,110,262		4,099		892,312		3,196		73,454		536,901		14,141		53,567		140,752			9,231
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

Revenue forgone represents the dollar amount of taxes exempted.

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

Exemption Comparison by Year

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

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