

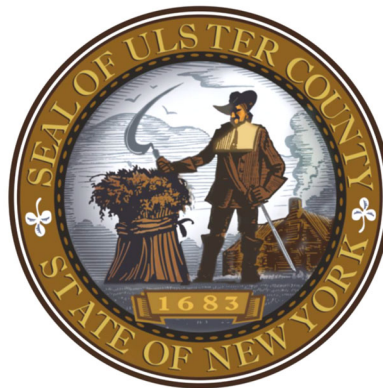
ULSTER COUNTY

2022 Real Property Data Report

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

Tracey Williams, Director of Real Property

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



**Report Data Based On 2022 Assessment Roll
and includes
2022-23 School Tax Rates and
2023 County, Town, and Special District Tax Rates**

Presented To:

Jen Metzger, County Executive

and the

Ulster County Legislature

and the

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

DISCLAIMER

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

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

2022 Real Property Data Report

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

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Burton Gulnick, Jr.
Commissioner of Finance



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

February 10, 2023

Honorable Jen Metzger, Ulster County Executive

Tracey Bartels, Chair, Ulster County Legislature

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

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

Accordingly, I hereby submit the Ulster County 2022 Real Property Data Report.

Respectfully,

Tracey Williams
Director of Real Property Tax Service

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

Ulster County Website: www.ulstercountyny.gov

Ulster County

2022 Real Property Data Report

Introduction

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

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

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

Real Property Staff

Tracey Williams, Director of Real Property

Karen Verney, Real Property Tax Service Specialist

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 2022, the services provided pursuant to this statute included:

- Processing a total of 5,927 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 325 tax map revisions were processed in 2022 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 84 applications for correction of errors and tax refunds per RPTL Article 5.
- Providing administrative support, cooperation and assistance to Boards of Assessment Review, including the annual certification training for BAR members from Ulster County municipalities.
- Providing such other related services pertaining to the assessment and taxation of real property as may be authorized by the county.
- Assisting in the disposition and sale of real property acquired by the county as a result of tax sale.
- Preparing an annual report, as required by Real Property Tax Law 1532(2)(c) for submission to the Ulster County Executive, the Ulster County Legislature and the Commissioner of the New York State Department of Taxation and Finance.

Responsibilities and Services (continued)

Other related services authorized by the county include:

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

Special projects during 2022 included:

- Research and evaluation of county owned properties to help determine upset prices.
- Provided the state mandated assessor orientation training course to two newly appointed assessors in the Town of Shandaken.
- Initiated scanning of mylars and unfiled maps of assorted Great Lots in possession of Ulster County Real Property.
- Collaboration with New York State Department of Environmental Protection on reviewing Station Road in the Town of Shandaken.
- Collaboration with Greene County Real Property to resolve ongoing Ulster County/Greene County property line discrepancies.

Real Property Service Statistics

- Ulster County total area: (according to U.S. Census Bureau)
 - Land - 1,124.2 square miles or 719,488 acres
 - Water - 36.5 square miles or 23,360 acres
 - Total - 1,160.7 square miles or 742,848 acres
- Total municipalities served: 20 Towns, 3 Villages and 1 City
- Total number of parcels on tax maps: 86,813
- Total tax map sheets: 828
- 2022 tax map revisions processed: 325
- 2022 survey & subdivision map certifications: 253
- Total 2022 real property parcel transfers: 6,378
- Total 2022 RPS 5217's processed: 5,927
- Total 2022 applications for correction of errors & refunds: 84

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	2017	2018	2019	2020	2021	2022
510800	Kingston, City	670	689	623	579	732	660
512000	Denning	30	49	37	32	48	46
512200	Esopus	283	264	261	246	297	268
512400	Gardiner	198	178	186	168	218	182
512600	Hardenburgh	12	20	24	32	23	18
512800	Hurley	210	239	206	225	248	246
513000	Kingston, Town	38	35	30	31	57	53
513200	Lloyd	310	310	326	281	348	344
513400	Marbletown	263	228	214	196	280	228
513600	Marlborough	273	336	290	273	347	293
513800	New Paltz	258	284	263	282	347	326
514000	Olive	194	200	191	172	201	202
514200	Plattekill	245	221	236	196	233	261
514400	Rochester	333	320	318	315	390	318
514600	Rosendale	200	188	165	159	206	190
514800	Saugerties	617	616	649	588	784	668
515000	Shandaken	193	193	172	181	226	183
515200	Shawangunk	335	359	364	328	391	329
515400	Ulster	366	377	333	291	378	339
515600	Wawarsing	464	417	401	387	577	466
515800	Woodstock	283	252	313	334	347	307
510000	County Total	5,775	5,775	5,602	5,296	6,678	5,927

Ulster County Real Property Tax Service

Fee Schedule

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

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

Other Map Copies

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

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

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

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

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

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

The fees authorized by RPTL 503.7 are as follows:

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

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

Ulster County Assessors

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

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

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

Town	Name And Address	Phone
Denning	Tricia Masterson, 28 Cooper St., Accord, NY 12404	(845) 626-4342
Esopus	Shannon Harris, P.O. Box 700, Port Ewen, NY 12466	(845) 331-5546
Gardiner	Tricia Masterson, P.O. Box 1, Gardiner, NY 12525	(845) 255-9675
Hardenburgh	Cindy Hilbert, IAO, 51 Rider Hollow Rd., Arkville, NY 12406	(845) 586-2320
Hurley	Brittany Santarelli, P.O. Box 569, Hurley, NY 12443	(845) 331-7474
Kingston-City	Daniel Baker, 420 Broadway, Kingston, NY 12401	(845) 334-3912
Kingston-Town	Miranda Bernholz, 906 Sawkill Rd. Kingston, New York 12401	(845) 750-1622
Lloyd	Gerardo Feo, 12 Church St., Highland, NY 12528	(845) 691-2197
Marbletown	Jeremy Baracca, P.O. Box 217, Stone Ridge, NY 12484	(845) 687-7500
Marlborough	Cindy Hilbert, IAO, P.O. Box 305, Milton, NY 12547	(845) 795-6167
New Paltz	Shannon Harris, P.O. Box 550, New Paltz, NY 12561	(845) 255-0103
Olive	Dianna Carchidi, P.O. Box 180, West Shokan, NY 12494	(845) 657-8118
Plattekill	Tricia Masterson, P.O. Box 45, Modena, NY 12548	(845) 883-7331
Rochester	Jeremy Baracca, P.O. Box 65, Accord, NY 12404	(845) 626-0920
Rosendale	Jeremy Baracca, 1915 Lucas Ave., Cottekill, NY 12419	(845) 658-3159
Saugerties	Frank Orlando, IAO, 4 High St., Saugerties, NY 12477	(845) 246-2800
Shandaken (three elected)	Grace Grant, Chair, P.O. Box 134, Shandaken, NY 12480 Steve Neville, P.O. Box 134, Shandaken, NY 12480 Dave Channon, P.O. Box 134, Shandaken, NY 12480	(845) 688-5003
Shawangunk	Curt Schoeberl, P.O. Box 247, Wallkill, NY 12589	(845) 895-2143
Ulster	Daniel Baker, 584 E. Chester St. Bypass, Kingston, NY	(845) 331-1317
Wawarsing	Renee Ozomek, IAO, 108 Canal St., Ellenville, NY 12428	(845) 647-6965
Woodstock	Kristin McDermott, 45 Comeau Dr., Woodstock, NY 12498	(845) 679-2113

Assessment Calendar

Key dates that affect the assessment process are:

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

Taxable Status Date.....March 1st

Tentative Roll Filed.....May 1st

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

Final Roll Filed.....July 1st

Reassessment Activity in Ulster County 2012 through 2023													
SWIS	City / Town	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
510800	City of Kingston	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO		
512000	Denning												
512200	Esopus	CR-PRO	PRO										
512400	Gardiner						CR-R	CR-PRO	CR-PRO				
512600	Hardenburgh												
512800	Hurley		PRO										
513000	Town of Kingston												
513200	Lloyd	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO	PRO				
513400	Marbletown	PRO			PRO	PRO	PRO	CR-R	CR-PRO	CR-PRO			
513600	Marlborough		CR-PRO		PRO			PRO					
513800	New Paltz	CR-PRO	PRO	PRO									
514000	Olive										PRO	PRO	
514200	Plattekill	CR-PRO		CR-PRO									
514400	Rochester								R	CR-PRO	CRPRO		
514600	Rosendale	CR-PRO	CR-PRO	PRO	PRO	PRO		CY-R	CR-PRO	CR-PRO			
514800	Saugerties	CR-PRO	CR-PRO	PRO	PRO	PRO	PRO	PRO	PRO		PRO	PRO	PRO
515000	Shandaken												
515200	Shawangunk												
515400	Ulster												
515600	Wawarsing	D	D	D	R								
515800	Woodstock			CR-R									

Explanation of Codes:

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

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

Equitable Assessment Administration

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

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

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

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

Expenditures by Department

This section provides expenditures by division and account to provide the necessary detail required as part of the Operating Budget.

Name	Account ID	FY2020 Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2023 Executive Budget
Expenditures						
General Government						
Real Property						
Regular Pay Regular Pay	AA.1355.1116-1300.1300	\$314,324	\$314,919	\$343,032	\$343,032	\$352,243
Contractual Pays Longevity Pay	AA.1355.1116-1420.1440	\$4,500	\$4,500	\$5,500	\$5,500	\$5,500
Contractual Pays Retro Pay	AA.1355.1116-1420.1465	\$0	\$6,475	\$0	\$0	\$0
Supplies Office	AA.1355.1116-4000.4025	\$757	\$548	\$2,000	\$2,000	\$2,000
Supplies Other General	AA.1355.1116-4000.4030	\$0	\$367	\$0	\$0	\$0
Professional Services Other Fees	AA.1355.1116-4300.4505	\$0	\$0	\$8,500	\$8,500	\$8,500
Conference Expenses Con Exp	AA.1355.1116-4580.4580	\$545	\$0	\$2,500	\$2,500	\$1,700
Travel Trvl	AA.1355.1116-4590.4590	\$132	\$0	\$500	\$500	\$350
Misc Contractual Expense Memberships	AA.1355.1116-4600.4625	\$275	\$400	\$480	\$480	\$480
Retirement Ret	AA.1355.1116-8000.8000	\$47,343	\$52,033	\$47,671	\$47,671	\$48,599
Social Security/FICA SS/FICA	AA.1355.1116-8010.8010	\$23,889	\$24,183	\$26,663	\$26,663	\$27,367
Health Insurance Dental	AA.1355.1116-8020.8020	\$3,861	\$4,347	\$4,893	\$4,893	\$4,723
Health Insurance Hospital & Medical	AA.1355.1116-8020.8035	\$81,839	\$86,891	\$93,023	\$93,023	\$90,206
Health Insurance Optical	AA.1355.1116-8020.8055	\$885	\$979	\$685	\$685	\$654
Total Real Property:		\$478,350	\$495,641	\$535,447	\$535,447	\$542,322
Total General Government:		\$478,350	\$495,641	\$535,447	\$535,447	\$542,322
Total Expenditures:		\$478,350	\$495,641	\$535,447	\$535,447	\$542,322

Largest Taxpayers

For the 2022 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	1,443,241,188
2. Central Hudson Gas & Electric	576,947,720
3. New York State	459,945,741
4. UH US Hudson Valley 2019 (includes Walmart, Sam's Club, Lowe's, Marriot, etc.)	70,395,922
5. Smiley Brothers Inc (Hotel Resort Complex)	44,090,810
6. Verizon New York Inc.	40,668,112
7. CSX Transportation Inc (Railroad)	35,937,037
8. Kingston Mall LLC	25,812,673
9. Kingston Village	25,671,429
10. Criterion	22,636,216

2022 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	62.72	70.00
Town	Denning	11.47	14.35
Town	Esopus	70.00	70.00
Town	Gardiner	72.00	72.00
Town	Hardenburgh	46.46	55.00
Town	Hurley	63.19	76.40
Town	Kingston	68.00	68.00
Town	Lloyd	73.29	81.00
Town	Marbletown	70.00	70.00
Town	Marlborough	66.14	73.00
Town/Village	New Paltz	69.71	76.00
Town	Olive	100.00	100.00
Town	Plattekill	67.00	67.00
Town	Rochester	72.00	72.00
Town	Rosendale	74.00	74.00
Town/Village	Saugerties	100.00	100.00
Town	Shandaken	13.07	18.50
Town	Shawangunk	13.93	15.00
Town	Ulster	48.03	55.00
Town	Wawarsing	60.22	81.00
Town	Woodstock	61.00	61.00
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 2022 Assessment Roll, the 2022-23 School Tax Bill and the 2023 County and Town Tax Bills			

New York State Owned Land in Ulster County				
2022 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NYS Owned Land			187,257	25.2%
		Total	State	State
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,194	0	0.00
512000	Denning	1,128	301	42,298.25
512200	Esopus	4,211	11	698.01
512400	Gardiner	2,930	34	2,888.58
512600	Hardenburgh	771	190	27,750.06
512800	Hurley	3,478	25	932.55
513000	Kingston, Town	649	55	1,683.00
513200	Lloyd	4,356	0	0.00
513400	Marbletown	3,798	4	17.25
513600	Marlborough	3,782	1	38.00
513800	New Paltz	4,100	0	0.00
514000	Olive	3,122	38	8,394.51
514200	Plattekill	3,918	27	303.05
514400	Rochester	4,760	62	14,803.35
514600	Rosendale	2,724	5	5.30
514800	Saugerties	9,408	13	1,505.39
515000	Shandaken	3,357	222	55,694.38
515200	Shawangunk	4,593	30	2,909.28
515400	Ulster	5,245	5	61.50
515600	Wawarsing	6,196	44	19,524.79
515800	Woodstock	4,655	81	7,749.87
510000	County Total	85,375	1,148	187,257.12

New York City Owned Land in Ulster County				
2022 Assessment Roll				
Ulster County Total Acreage (according to U.S Census Bureau)				
		Square Miles	Acres	
	Land	1,124.2	719,488	
	Water	36.5	23,360	
	Total	1,160.7	742,848	
				% of total county
Total Acreage of NY City Owned Land			37,700	5.1%
		Total	NY City	NY City
		Taxable	Owned	Owned
SWIS	Town/City	Parcels	Parcels	Acreage
510800	Kingston, City	8,194	3	7.62
512000	Denning	1,128	65	2,701.03
512200	Esopus	4,211	0	0.00
512400	Gardiner	2,930	1	137.60
512600	Hardenburgh	771	15	915.34
512800	Hurley	3,478	26	6,579.30
513000	Kingston, Town	649	1	5.90
513200	Lloyd	4,356	0	0.00
513400	Marbletown	3,798	11	788.86
513600	Marlborough	3,782	0	0.00
513800	New Paltz	4,100	2	112.00
514000	Olive	3,122	137	11,403.57
514200	Plattekill	3,918	2	7.82
514400	Rochester	4,760	2	16.60
514600	Rosendale	2,724	0	0.00
514800	Saugerties	9,408	0	0.00
515000	Shandaken	3,357	88	3,092.72
515200	Shawangunk	4,593	2	201.80
515400	Ulster	5,245	0	0.00
515600	Wawarsing	6,196	85	6,606.63
515800	Woodstock	4,655	102	5,122.94
	County Total	85,375	542	37,699.73

Tax Rates

For the 2022 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 2022 Municipal Assessment Rolls
- The 2022-23 School District Tax Levies (9/01/22 tax bills)
- The 2023 County, Town, and Special District Tax Levies (1/01/23 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			
2016	10.16	4.36	Homestead *		14.52
	18.31	4.36	Non-homestead		22.67
2017	10.10	4.33	Homestead *		14.43
	18.13	4.33	Non-homestead		22.46
2018	9.94	4.27	Homestead *		14.21
	17.39	4.27	Non-homestead		21.66
2019	9.73	4.14	Homestead *		13.88
	15.59	4.14	Non-homestead		19.73
2020	9.04	3.96	Homestead *		13.01
	14.30	3.96	Non-homestead		18.26
2021	8.98	4.14	Homestead *		13.13
	14.24	4.14	Non-homestead		18.38
2022	8.82	4.32	Homestead *		13.14
	14.14	4.32	Non-homestead		18.46
2023	8.81	3.99	Homestead *		12.79
	13.91	3.99	Non-homestead		17.89

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

Village Tax Rates *

	2016	2017	2018	2019	2020	2021	2022
ELLENVILLE*	23.05	23.55	21.96	21.39	21.35	21.76	20.94
NEW PALTZ	4.95	4.91	4.91	4.91	4.91	4.91	4.91
SAUGERTIES	6.36	6.18	6.04	6.00	5.92	5.95	5.53

* Village tax rates are applied to the Village Assessment Rolls

2023 Ulster County Tax Rates (Based on 2022 Assessment Roll)

	Column 1	(Column 1a)	+ Column 2 add to Col 1	+ Column 3	= Column 4	Divide by Column 5	= Column 6	Column 7	Column 8	Column 9	Column 10	Column 11
	County Taxable	Equalized	Value of	Value of		State	Equalized	Percent	Apportioned	Other	Net	Col 10 / Col 1
	Assessed	Taxable	Clergy	Veterans	Apportionment	Equalization	Apportionment	Share of	Share of	Adjust-	County	x 1,000 =
Municipalities	Value	Value	Exemption	Exemptions	Value	Rate	Value	County Tax	County Tax	ments	Charges	Tax Rate
						Net County Tax Levy for Apportionment:			73,948,042.46			
Denning	27,990,548	195,056,084		131,045	28,121,593	14.35%	195,969,289	0.73225755%	541,490.12		541,490.12	19.345463
Esopus	809,117,010	1,155,881,443	4,500	12,274,528	821,396,038	70.00%	1,173,422,911	4.38460427%	3,242,329.03		3,242,329.03	4.007244
Gardiner	885,603,867	1,230,005,371		8,160,628	893,764,495	72.00%	1,241,339,576	4.63838123%	3,429,992.12		3,429,992.12	3.873055
Hardenburgh	102,974,810	187,226,927		170,452	103,145,262	55.00%	187,536,840	0.70074891%	518,190.10		518,190.10	5.032203
Hurley	837,329,294	1,095,980,751	1,500	11,877,589	849,208,383	76.40%	1,111,529,297	4.15333300%	3,071,308.45		3,071,308.45	3.667982
Kingston (Town)	79,102,647	116,327,422		910,978	80,013,625	68.00%	117,667,096	0.43967409%	325,130.38		325,130.38	4.110234
Kingston (City)	1,659,820,552	2,371,172,217	4,500	16,010,880	1,675,835,932	70.00%	2,394,051,331	8.94559633%	6,615,093.37	2.64	6,615,096.01	3.985428
Lloyd	1,101,917,139	1,360,391,530	3,000	15,917,829	1,117,837,968	81.00%	1,380,046,874	5.15667400%	3,813,259.48		3,813,259.48	3.460568
Marbletown	1,040,981,819	1,487,116,884	3,000	8,903,193	1,049,888,012	70.00%	1,499,840,017	5.60429226%	4,144,264.42		4,144,264.42	3.981111
Marlborough	759,824,252	1,040,855,140	1,500	16,080,441	775,906,193	73.00%	1,062,885,196	3.97156978%	2,936,898.11		2,936,898.11	3.865233
New Paltz	1,171,699,003	1,541,709,214	4,500	11,091,479	1,182,794,982	76.00%	1,556,309,187	5.81529459%	4,300,296.51		4,300,296.51	3.670138
Olive	1,471,796,463	1,471,796,463		9,230,938	1,481,027,401	100.00%	1,481,027,401	5.53399717%	4,092,282.58		4,092,282.58	2.780468
Plattekill	672,787,924	1,004,161,081		14,361,691	687,149,615	67.00%	1,025,596,440	3.83223686%	2,833,864.14		2,833,864.14	4.212121
Rochester	957,590,649	1,329,987,013	3,000	9,058,873	966,652,522	72.00%	1,342,572,947	5.01664917%	3,709,713.86		3,709,713.86	3.874008
Rosendale	554,529,555	749,364,264	1,500	8,448,174	562,979,229	74.00%	760,782,742	2.84273575%	2,102,147.44		2,102,147.44	3.790866
Saugerties	2,413,396,611	2,413,396,611	6,000	42,523,724	2,455,926,335	100.00%	2,455,926,335	9.17679806%	6,786,062.53		6,786,062.53	2.811831
Shandaken	173,434,936	937,486,141		955,869	174,390,805	18.50%	942,653,000	3.52231095%	2,604,680.00		2,604,680.00	15.018197
Shawangunk	188,063,965	1,253,759,767	3,000	4,299,395	192,366,360	15.00%	1,282,442,400	4.79196577%	3,543,564.88		3,543,564.88	18.842338
Ulster	961,520,782	1,748,219,604	4,500	10,258,670	971,783,952	55.00%	1,766,879,913	6.60211177%	4,882,132.41		4,882,132.41	5.077511
Wawarsing	1,168,080,966	1,442,075,267	3,000	8,312,713	1,176,396,679	81.00%	1,452,341,579	5.42680992%	4,013,019.70		4,013,019.70	3.435566
Woodstock	1,415,391,517	2,320,313,962		6,838,358	1,422,229,875	61.00%	2,331,524,385	8.71195856%	6,442,322.82		6,442,322.82	4.551619
Totals	18,452,954,309	26,452,283,156	43,500	215,817,447	18,668,815,256		26,762,344,756	100.000000%	73,948,042.45	2.64	73,948,045.09	
	Unequalized	Equalized	Unequalized	Unequalized	Unequalized		Equalized					
						County Budget Amount to be Raised by Taxes			74,028,225.00			
						County Reliefs			(80,182.54)			
Source: Ulster County Real Property Tax Service Agency						Net County Tax Levy for Apportionment			73,948,042.46			

2023 Town Tax Rates (Based on 2022 Assessment Roll)

	Column 1	Column 2	+ Column 3	+ Column 4	- Column 5	= Column 6	Column 7	Column 8	Column 9
	Town		Add	Add	Deduct	Total Town	Town	Total Town	Town
	Taxable	Town	Erroneous	Public	Town Share	General Charges	General Rate	Highway Charges	Highway Rate
	Assessed Value	General Charge	Taxes	Library	of Relevies	(sum of columns 2, 3 & 4, minus 5)	(column 6 divided by column 1 X 1,000)		(column 8 divided by column 1 X 1,000)
Municipalities	(unequalized)								
Denning	28,156,766	212,266.00	0.48		503.73	211,762.75	7.520848	\$ 821,214.00	29.165778
Esopus	817,778,536	1,199,520.00	11,920.70		1,707.15	1,209,733.55	1.479292	\$ 1,964,220.00	2.401897
Gardiner	889,933,585	420,334.48	1,685.68	294,331.00	1,596.85	714,754.31	0.803155	\$ 1,348,294.00	1.515050
Hardenburgh	103,255,287	272,206.00	(0.07)		478.08	271,727.85	2.631612	\$ 843,475.00	8.168831
Hurley	849,527,299	828,161.00	-		1,499.74	826,661.26	0.973084	\$ 1,519,100.00	1.788171
Kingston (Town)	79,843,981	410,030.00	2,639.38		181.88	412,487.50	5.166169	\$ 347,062.00	4.346752
Kingston (City)	1,671,592,295								
Lloyd	1,102,209,449	3,727,064.91	(1.13)		10,136.51	3,716,927.27	3.372251	\$ 2,090,342.41	1.896502
Marbletown	1,044,354,428	731,992.00	2,207.48		3,833.11	730,366.37	0.699347	\$ 1,509,000.00	1.444912
Marlborough	767,889,154	4,291,124.00	5,493.30		16,195.68	4,280,421.62	5.574270	\$ 2,268,812.00	2.954609
New Paltz									
Town rate within village	1,176,054,621	8,418,162.00	16,675.89	656,000.00	12,997.66	9,077,840.23	7.718893	\$ 190,567.00	0.162039
+ additional town rate	859,554,705					-	0.000000	\$ 1,876,926.00	2.183603
Town rate outside village							7.718893		2.345642
Olive	1,480,007,689	2,042,118.00	2,312.93	168,142.00	-	2,212,572.93	1.494974	\$ 2,099,655.00	1.418678
Plattekill	678,467,417	1,204,715.00	5.31		2,129.59	1,202,590.72	1.772511	\$ 1,359,967.00	2.004469
Rochester	958,998,554	484,367.00	981.68		1,979.42	483,369.26	0.504035	\$ 1,494,936.00	1.558851
Rosendale	555,555,340	1,692,900.00	218.97		3,020.50	1,690,098.47	3.042178	\$ 1,272,309.00	2.290157
Saugerties									
Town rate within village	2,425,306,111	7,519,077.00	19,271.07		-	7,538,348.07	3.108205		0.000000
+ additional town rate	2,026,810,508	361,239.00				361,239.00	0.178230	\$ 3,289,087.00	1.622790
Town rate outside village							3.286435		1.622790
Shandaken	173,964,029	2,517,097.00	0.26		753.42	2,516,343.84	14.464737	\$ 1,856,600.00	10.672321
Shawangunk	192,324,824	1,574,767.00	634.19		3,014.39	1,572,386.80	8.175683	\$ 2,200,687.00	11.442553
Ulster	969,916,818	6,326,163.00	(36.94)		4,165.47	6,321,960.59	6.518044	\$ 2,766,300.00	2.852100
Wawarsing									
Town rate within village	1,182,200,752	2,573,415.00	6,379.32		2,768.65	2,577,025.67	2.179855		0.000000
+ additional town rate	1,034,070,829	-				-	0.000000	\$ 3,478,858.00	3.364236
Town rate outside village							2.179855		3.364236
Woodstock	1,417,672,612	4,659,341.00	389.49		2,110.27	4,657,620.22	3.285399	\$ 2,204,596.00	1.555081
Totals	18,565,009,547	51,466,059.39	70,777.99	1,118,473.00	69,072.10	52,586,238.28		\$ 36,802,007.41	

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

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
20 DENNING									
Claryville Fire	FD011 (EQ DIST)	178,535.31	Denning (Ulster Co.) Neversink (Sullivan Co.)	19,515,566.00 507,002.00	14.35% 3.00%	135,996,976 16,900,067	88.946767% 11.053233%	158,801.39 19,733.92	8.137165 38.922774
						=====	=====	=====	
						152,897,042	100.000000%	178,535.31	
Fire Protection Dist	FD013	9,100.00		10,085,909.00					0.902249
22 ESOPUS									
Rifton Fire	FD021	390,500.00		137,711,289.00					2.835643
Esopus Fire	FD022	390,100.00		217,069,926.00					1.797117
St Remy Fire	FD023	303,600.00		135,454,947.00					2.241336
Port Ewen Fire	FD024	528,258.00		330,813,357.00					1.596846
South Rondout Fire	FD028	42,000.00		24,535,478.00					1.711807
Port Ewen Hydrant	HY022	50,000.00		321,812,226.00					0.155370
Town Library	LB022	416,966.00		844,471,801.00					0.493760
May Park New Salem Light	LT021	5,000.00		29,152,833.00					0.171510
Rifton Light	LT022	8,000.00		50,981,783.00					0.156919
Port Ewen Light	LT025	45,000.00		275,048,372.00					0.163608
South Rondout Light	LT029	6,000.00		27,272,539.00					0.220002
Port Ewen Sewer	SW021	291,740.00		288,435,393.00					1.011457
Port Ewen Water	WD023	365,772.00		323,633,072.00					1.130206
24 GARDINER									
Gardiner Fire	FD031	434,975.00		793,800,581.00					0.547965
Shawangunk Valley Fire #1	FD174 (EQ DIST)	357,911.00	Gardiner Shawangunk	123,684,639.00 34,058,206.00	72.00% 15.00%	171,784,221 227,054,707	43.071077% 56.928923%	154,156.12 203,754.88	1.246364 5.982549
						=====	=====	=====	
						398,838,928	100.000000%	357,911.00	
Gardiner Light	LT031	5,000.00		43,686,775.00					0.114451
Gardiner Sewer Cap-Costs	SW031 (UNITS)	0.00		211.00					0.000000
Gardiner Sewer Oper-Maint	SW032 (UNITS)	104,100.00		254.50					409.037328

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
26 HARDENBURGH									
Middletown Hardenburgh Fire	FD041 (EQ DIST)	366,640.00	Hardenburgh (Ulster Co.)	29,388,302.00	55.00%	53,433,276	8.844045%	32,425.81	1.103358
			Middletown (Delaware Co.)	461,927,519.00	85.50%	540,266,104	89.422508%	327,858.68	0.709762
			Roxbury (Delaware Co.)	8,483,139.00	81.00%	10,473,011	1.733447%	6,355.51	0.749193
						=====	=====	=====	
						604,172,392	100.000000%	366,640.00	
Beaverkill Valley Fire	FD042 (EQ DIST)	89,143.00	Hardenburgh (Ulster Co.)	53,249,056.00	55.00%	96,816,465	59.565847%	53,098.78	0.997178
			Rockland (Sullivan Co.)	33,631,938.00	52.50%	64,060,834	39.413108%	35,134.03	1.044663
			Colchester (Delaware Co.)	46,800.00	2.82%	1,659,574	1.021045%	910.19	19.448505
						=====	=====	=====	
						162,536,874	100.000000%	89,143.00	
Arena Fire Dist	FD043 (EQ DIST)	36,572.00	Hardenburgh (Ulster Co.)	10,331,501.00	55.00%	18,784,547	17.220891%	6,298.02	0.609594
			Middletown (Delaware Co.)	37,639,567.00	85.50%	44,022,885	40.358350%	14,759.86	0.392137
			Andes (Delaware Co.)	46,272,561.00	100.00%	46,272,561	42.420759%	15,514.12	0.335277
						=====	=====	=====	
						109,079,994	100.000000%	36,572.00	
Fire Protection Dist #1	FD044	1,000.00		13,777,937.00					0.072580
Hardenburgh Insurance Prem.	FD043	2,228.35		10,331,501.00					0.215685
Hardenburgh Insurance Prem.	FD041	6,338.61		29,388,302.00					0.215685
Hardenburgh Ambulance	AD300	2,600.00		39,719,803.00					0.065459
28 HURLEY									
Hurley Fire	FD051	472,300.00		292,762,715.00					1.613252
West Hurley Fire	FD052	602,369.98		572,314,688.00					1.052515
West Hurley Library	LB052	235,404.00		572,577,688.00					0.411130
West Hurley Lib Bond	LB050	0.00		571,639,338.00					0.000000
Hurley Library	LB053	223,800.00		292,762,715.00					0.764442
Rolling Meadows Light	LT051	11,000.00		39,310,755.00					0.279822
30 KINGSTON									
Sawkill Fire	FD061	172,825.00		82,313,386.00					2.099598

2023 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	330,220.00		1,136,162,328.00					0.290645
Mountainside Woods Drain	DD040 (FE)	12,276.40		12,276.40					
Highland Fire	FD072	1,212,170.00		1,069,042,491.00					1.133884
Clintondale Fire	FD121 (EQ DIST)	389,290.00	Lloyd Plattekill	68,312,442.00 165,169,914.00	81.00% 67.00%	84,336,348 246,522,260	25.490148% 74.509852%	99,230.60 290,059.40	1.452599 1.756127
						=====	=====	=====	
						330,858,608	100.000000%	389,290.00	
Highland Light	LT071	194,800.00		1,006,987,008.00					0.193448
Highland Sewer	SW071	309,163.03		433,855,223.00					0.712595
Highland Sewer Cap Cost	SW073	396,000.00		453,927,240.00					0.872387
Sewer Hook Up	SW076(MOVE TAX)	0.00		0.00					
Highland Water	WD072	101,410.67		492,208,654.00					0.206032
Highland Water Cap Cost	WD074	245,572.00		529,699,036.00					0.463607
34 MARBLETOWN									
Marbletown Ambulance Dist	AD500	245,000.00		1,078,899,681.00					0.227083
Stone Ridge Fire	FD081	385,665.00		241,180,909.00					1.599069
High Falls Fire	FD082 (EQ DIST)	355,040.00	Marbletown Rosendale	186,685,410.00 50,654,736.00	70.00% 74.00%	266,693,443 68,452,346	79.575353% 20.424647%	282,524.33 72,515.67	1.513371 1.431567
						=====	=====	=====	
						335,145,789	100.000000%	355,040.00	
Cottekill Fire	FD083 (EQ DIST)	143,277.00	Marbletown Rosendale	48,629,554.00 33,821,091.00	70.00% 74.00%	69,470,791 45,704,177	60.317613% 39.682387%	86,421.27 56,855.73	1.777135 1.681073
						=====	=====	=====	
						115,174,968	100.000000%	143,277.00	
Marbletown Fire	FD084	20,000.00		42,173,825.00					0.474228
Lomontville Fire	FD085	130,858.00		187,274,203.00					0.698751
Kripplebush Fire	FD086	160,375.00		212,518,598.00					0.754640
Marbletown Fire Protection District #1	FD088	59,780.00		163,874,791.00					0.364791
Stone Ridge Library	LB081	294,864.00		1,079,431,573.00					0.273166
Stone Ridge Light	LT081	3,000.00		46,244,734.00					0.064872
High Falls Light	LT082	3,000.00		40,362,777.00					0.074326
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown Rosendale	36,772,132.00 10,304,750.00	70.00% 74.00%	52,531,617 13,925,338	79.046079% 20.953921%	8,220.79 2,179.21	0.223560 0.211476
						=====	=====	=====	
						66,456,955	100.000000%	10,400.00	

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
36 MARLBOROUGH									
Winston Est - Dist 1	DD020 (MOVE TAX)	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	874,850.00		505,296,937.00					1.731358
Milton Fire	FD092	692,300.00		304,193,021.00					2.275858
Riverview Dr Improv	HD120(MOVE TAX)	29,173.00		29,173.00					
Marlborough Light	LT091	35,000.00		133,612,433.00					0.261952
Milton Light	LT092	20,000.00		63,043,014.00					0.317244
McLaughlin Light	LT093	2,500.00		9,982,400.00					0.250441
Marlborough Sewer	SW091	13,850.00		97,022,111.00					0.142751
Milton Sewer #1	SW098	29,200.00		17,627,103.00					1.656540
Milton Sewer Ext #1	SW099 (MOVE TAX)	17,250.00		17,250.00					0.000000
Marlborough Water	WD091	0.00		333,266,739.00					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	591,772.00		884,802,374.00					0.668818
Cherry Hill Sewer #5 (Adval)	SW101	2,768.80		17,024,500.00					0.162636
Cherry Hill Sewer #5 (Pts.)	SW101 (POINTS)	692.20		630.00					1.098730
New Paltz Sewer (Fr. Ft.)	SW102 (UNITS)	0.00		9,317.20					0.000000
New Paltz Sewer (AdVal)	SW102	0.00		51,518,251.00					0.000000
Ohioville Sewer #6 (Adval)	SW103	14,620.00		11,270,700.00					1.297169
Ohioville Sewer #6 (Pts.)	SW103 (POINTS)	3,655.00		1,065.00					3.431925
New Paltz Water #1	WD101	18,050.00		87,976,761.00					0.205168
New Paltz Water #2	WD102	3,931.00		27,230,917.00					0.144358
New Paltz Water #3	WD103(MOVE TAX)	7,156.00		7,156.00					
Water District #4	WD104 (MOVE TAX)	3,000.00		3,000.00					

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8
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
40 OLIVE								
Olive Fire Protection	FD111	712,880.00		1,505,433,266.00				
Onteora Court Light	LT111	800.00		5,525,856.00				
Olive Sewer District #1	SW010 (FE)	0.00		0.00				
42 PLATTEKILL								
Clintondale Fire	FD121 (EQ DIST)	389,290.00	Lloyd Plattekill	68,312,442.00 165,169,914.00	81.00% 67.00%	84,336,348 246,522,260	25.490148% 74.509852%	99,230.60 290,059.40
						=====	=====	=====
						330,858,608	100.000000%	389,290.00
Modena Fire	FD122	355,050.00		234,391,680.00				
Plattekill Fire	FD123 (EQ DIST)	816,951.00	Plattekill (Ulster Co.) Newburgh (Orange Co.)	306,088,069.00 60,980,421.00	67.00% 24.70%	456,847,864 246,884,296	64.917861% 35.082139%	530,347.11 286,603.89
						=====	=====	=====
						703,732,160	100.000000%	816,951.00
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	478,113.78		570,918,904.00				
Clintondale Light	LT121	10,350.00		29,501,655.00				
Modena Light	LT122	18,000.00		32,585,834.00				
44 ROCHESTER								
Accord Fire	FD131	819,520.00		997,224,544.00				
Kerhonkson Fire	FD191 (EQ DIST)	291,825.91	Rochester Wawarsing	71,654.00 103,852,729.00	72.00% 81.00%	99,519 128,213,246	0.077560% 99.922440%	226.34 291,599.57
						=====	=====	=====
						128,312,765	100.000000%	291,825.91
Barry Lane	HD344 (MOVE TAX)	0.00		0.00				
Kerhonkson Light #2	LT132	750.00		9,329,218.00				
Accord Light	LT133	1,200.00		11,325,975.00				
Berne Road Light	LT134	300.00		2,651,726.00				
High Falls Ambulance	AD600	15,500.00		69,987,495.00				
Rochester Ambulance	AD700	175,000.00		921,265,032.00				

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
46 ROSENDALE									
High Falls Fire	FD082 (EQ DIST)	355,040.00	Marbletown	186,685,410.00	70.00%	266,693,443	79.575353%	282,524.33	1.513371
			Rosendale	50,654,736.00	74.00%	68,452,346	20.424647%	72,515.67	1.431567
						=====	=====	=====	
						335,145,789	100.000000%	355,040.00	
Cottekill Fire	FD083 (EQ DIST)	143,277.00	Marbletown	48,629,554.00	70.00%	69,470,791	60.317613%	86,421.27	1.777135
			Rosendale	33,821,091.00	74.00%	45,704,177	39.682387%	56,855.73	1.681073
						=====	=====	=====	
						115,174,968	100.000000%	143,277.00	
Tillson Fire	FD143	279,550.00		208,532,315.00					1.340560
Bloomington Fire	FD149	448,250.00	Rosendale	153,417,451.00	74.00%	207,320,880	80.906392%	362,662.90	2.363896
			Ulster	26,909,827.00	55.00%	48,926,958	19.093608%	85,587.10	3.180515
						=====	=====	=====	
						256,247,838	100.000000%	448,250.00	
Rosendale Fire	FD148	270,400.00		130,508,915.00					2.071889
Rosendale Library	LB141	340,000.00		574,713,700.00					0.591599
High Falls Light	LT141	700.00		6,999,051.00					0.100014
High Falls Park Light	LT142	900.00		13,002,658.00					0.069217
Rosendale Light	LT143	10,000.00		101,960,134.00					0.098078
Rosendale Sewer	SW141	52,624.00		70,537,328.00					0.746045
High Falls Water Dist	WD082 (EQ DIST)	10,400.00	Marbletown	36,772,132.00	70.00%	52,531,617	79.046079%	8,220.79	0.223560
			Rosendale	10,304,750.00	74.00%	13,925,338	20.953921%	2,179.21	0.211476
						=====	=====	=====	
						66,456,955	100.000000%	10,400.00	
Rosendale Water	WD141	52,483.00		103,272,264.00					0.508200

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
48 SAUGERTIES									
Saugerties Ambulance	AD100	1,324,027.00		2,525,680,878.00					0.524226
Glasco Fire	FD151	665,600.00		574,825,953.00					1.157916
Centerville Fire	FD152	800,562.00		872,923,766.00					0.917104
Malden-West Camp Fire	FD153	245,010.00		205,381,040.00					1.192953
Mt Marion Fire	FD154	216,843.00		170,387,021.00					1.272650
Saxton Fire	FD155	331,341.00		266,189,240.00					1.244757
Fire Prot. Dist.	FD156	1,000.00		18,687,000.00					0.053513
Town Library	LB048	630,152.00		2,521,887,511.00					0.249873
Library Bond	LB049	433,188.00		2,521,887,511.00					0.171771
Glasco Light	LT151	27,830.00		150,419,176.00					0.185016
Malden Light	LT152	14,520.00		89,054,945.00					0.163045
Quarryville Light	LT153	4,235.00		34,040,375.00					0.124411
Mt Marion Light	LT154	10,104.00		37,451,046.00					0.269792
Garden Place Light Dist	LT155	1,876.00		6,931,000.00					0.270668
Barclay Lane Light	LT156	1,271.00		7,194,500.00					0.176663
Windmere Light	LT157	10,104.00		41,859,500.00					0.241379
Barclay Hgts Light #1	LT158	5,808.00		36,609,500.00					0.158647
Barclay Hght Light #2	LT159	13,855.00		79,761,000.00					0.173706
Village Drive Light	LT160	2,000.00		11,571,361.00					0.172841
Barclay Hght Sewer Op-Maint	SW151 (UNITS)	0.00		924.50					0.000000
Barclay Hgts Sewer Cap-Costs	SW154 (UNITS)	0.00		953.70					0.000000
Glasco Sewer Cap-Cost	SW152 (UNITS)	2,365.00		1,594.76					1.482982
Malden Sewer Cap-Cost	SW153 (UNITS)	0.00		412.65					0.000000
Glasco Sewer O & M	SW155 (UNITS)	0.00		1,262.30					0.000000
Malden Sewer O & M	SW156 (UNITS)	0.00		329.45					0.000000
Kings Hway Sewer	SW157 (UNITS)	21,783.50		488.15					44.624603
Kings Hway Sewer	SW157	21,783.50		22,346,500.00					0.974806
Kings Hway Water	WD155	19,573.00		20,446,000.00					0.957302
Bluestone Park Water	WD156 (UNITS)	4,903.00		29.06					168.719890
Glasco Water	WD151	49,112.00		423,879,629.00					0.115863
Glasco Water Ext (Spaulding)	WD154 (UNITS)	3,234.00		68.55					47.177243
Cafaldo Water	WD152	13,854.00		21,925,500.00					0.631867
Malden Water	WD153(UNITS)	76,391.00		425.80					179.405824

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
50 SHANDAKEN									
Phoenicia Fire	FD161	272,261.00		103,306,888.00					2.635458
Big Indian Oliverea Fire	FD162	120,255.00		53,512,561.00					2.247229
Highmount Fire Protection	FD163	56,100.00		12,129,544.00					4.625071
Pine Hill Fire Protection	FD164	54,500.00		10,151,852.00					5.368479
Phoenicia Light	LT161	10,500.00		12,024,076.00					0.873248
Chichester Light	LT162	1,575.00		3,224,828.00					0.488398
Pine Hill Light	LT163	6,350.00		6,886,241.00					0.922129
Phoenicia Water	WD161	70,923.00		12,814,475.00					5.534601
Pine Hill Water	WD162	57,551.00		23,713,793.00					2.426900
52 SHAWANGUNK									
Wallkill Ambulance Dist.	AD002	87,968.00		81,386,742.00					1.080864
Maple Ridge Drainage	DD095	750.00		1,026,600.00					0.730567
Plains Estates Drainage	DD096 (MOVE TAX)	1,200.00		1,200.00					
Orange County Ent. Drain	DD097 (MOVE TAX)	250.00		250.00					
Rolling Hills Est. Drainage	DD098 (MOVE TAX)	1,200.00		1,200.00					
Titus Drainage Dist.	DD099 (MOVE TAX)	0.00		0.00					
Prospect Hgts Drainage	DD100 (MOVE TAX)	1,150.00		1,150.00					
Wallkill Fire	FD171	665,855.00		85,750,034.00					7.765070
Pine Bush Fire District	FD177	894,945.00	Crawford (Orange Co.) Shawangunk	221,644,953.00 19,055,134.00	29.76% 15.00%	744,774,708 127,034,227	85.428662% 14.571338%	764,539.54 130,405.46	3.449388 6.843587
						871,808,934	100.000000%	894,945.00	
Shawangunk Valley Fire	FD174 (EQ DIST)	357,911.00	Gardiner Shawangunk	123,684,639.00 34,058,206.00	72.00% 15.00%	171,784,221 227,054,707	43.071077% 56.928923%	154,156.12 203,754.88	1.246364 5.982549
						398,838,928	100.000000%	357,911.00	
Walker Valley Fire Prot	FD176	444,444.00		58,043,802.00					7.657045
Pine Bush Area Pub Library	LB153	327,572.00	Crawford (Orange Co.) Shawangunk	353,080,335.00 95,049,812.00	29.76% 15.00%	1,186,425,857 633,665,413	65.184965% 34.815035%	213,527.69 114,044.31	0.604757 1.199837
						1,820,091,270	100.000000%	327,572.00	
Wallkill Library	LB152	372,688.00		98,185,912.00					3.795738
Wallkill Light	LT171	21,200.00		15,282,604.00					1.387198
Wallkill Sidewalk	SD175 (UNITS)	24,970.00		39,842.00					0.626726
Wallkill Sewer	SW171	0.00		24,207,578.00					0.000000
Wallkill Water Dist	WD172	33,082.00		26,868,688.00					1.231247

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
54 ULSTER									
Ulster Fire #5	FD181	1,679,179.00		722,721,331.00					2.323411
Ulster Fire #5 Bond	FD185	0.00		612,086,467.00					0.000000
Ruby Fire	FD182	187,536.00		79,239,110.00					2.366710
East Kingston Fire Prot.	FD183	199,935.00		100,313,011.00					1.993111
Bloomington Fire	FD149	448,250.00	Rosendale	153,417,451.00	74.00%	207,320,880	80.906392%	362,662.90	2.363896
			Ulster	26,909,827.00	55.00%	48,926,958	19.093608%	85,587.10	3.180515
						=====	=====	=====	
						256,247,838	100.000000%	448,250.00	
Ulster Fire #1	FD186	314,220.00		139,491,616.00					2.252609
Town Library	LB181	348,993.75		1,070,883,492.00					0.325893
East Kingston Light	LT181	7,800.00		7,042,858.00					1.107505
Albany Avenue Light	LT182	22,200.00		143,424,239.00					0.154786
Whittier Light	LT183	5,520.00		15,926,646.00					0.346589
Krauss Light	LT184	9,600.00		11,986,492.00					0.800902
Elem Hghts Light	LT185	3,000.00		9,823,132.00					0.305402
Spring Lake Light	LT186	2,400.00		6,904,313.00					0.347609
Ulster Sewer	SW181	887,007.00		582,226,346.00					1.523475
Whittier Sewer	SW182	161,122.00		32,177,358.00					5.007310
Washington Ave Sewer	SW183	108,365.00		8,400,377.00					12.900016
Spring Lake Sewer	SW184	20,795.00		8,586,330.00					2.421873
Ulster Water	WD181	680,000.00		597,114,634.00					1.138810
Halcyon Pk Water Units	WD182 (FE)	56,995.00		163.00					349.662577
Spring Lake Water	WD183	29,468.00		17,536,144.00					1.680415
Cherry Hill Water	WD184	99,800.00		31,374,478.00					3.180929
Bright Acres Water	WD185	67,000.00		15,373,996.00					4.358008
Glenerie Water	WD186	142,000.00		26,087,971.00					5.443122
East Kingston Water District	WD187	68,000.00		7,416,796.00					9.168379

2023 Special District Tax Rates	Column 1	Column 2	Column 3	Column 4	Column 5	Column 6	Column 7	Column 8	Column 9
Towns and Special Districts	Special District Code	Amount to be Raised	Towns in EQ District	Town Taxable Value (Units, Points, Move Tax)	State Equalization Rate	Equalized Value	% of Total Equalized Value	Share of Amnt. to be Raised	Tax Rate
56 WAWARSING									
Wawarsing Ambulance Dist.	AD200	313,925.00		1,095,137,691.00					0.286653
Kerhonkson Fire	FD191 (EQ DIST)	291,825.91	Rochester Wawarsing	71,654.00 103,852,729.00	72.00% 81.00%	99,519 128,213,246	0.077560% 99.922440%	226.34 291,599.57	3.158795 2.807818
						=====	=====	=====	
						128,312,765	100.000000%	291,825.91	
Napanoch Fire	FD192	514,330.00		588,830,224.00					0.873478
Ellenville Fire	FD193	918,100.00		424,659,732.00					2.161966
Cragsmoor Fire	FD194	144,391.00		80,329,685.00					1.797480
Spring Glen Light #1	LT191	5,000.00		12,507,467.00					0.399761
Napanoch Light	LT192	15,000.00		71,519,442.00					0.209733
Kerhonkson Light	LT193	10,000.00		37,519,220.00					0.266530
Spring Glen Light #2	LT194	1,000.00		6,263,067.00					0.159666
Mooney Light	LT195	5,000.00		3,571,567.00					1.399946
Wawarsing Light	LT196	5,000.00		21,667,117.00					0.230764
Napanoch O & M Sewer	SW191	0.00		53,397,067.00					0.000000
Kerhonkson O & M Sewer	SW192	136,155.00		35,121,131.00					3.876726
Napanoch Water	WD191	235,000.00		85,320,716.00					2.754314
Kerhonkson Water	WD192	93,715.00		33,541,100.00					2.794035
58 WOODSTOCK									
Woodstock Fire	FD201	1,757,720.00		1,453,676,012.00					1.209155
Woodstock Library	LB201	608,730.89		1,453,291,012.00					0.418864
Woodstock Library Bond	LB202	388,094.44		1,453,291,012.00					0.267045
Woodstock Light	LT202	19,500.00		127,311,968.00					0.153167
Woodstock Gardens Light	LT204	2,050.00		9,693,726.00					0.211477
Woodstock Water	WD203	0.00		220,951,030.00					0.000000
On-Site Sewer System	SW203 (MOVE TAX)	60,000.00		60,000.00					
On-Site/Generic	SW501 (FIXED EX)	0.00		0.00					0.000000
Hamlet Sewer District	HS101 (UNITS)	0.00		10,986.00					0.000000
On-Site/Non Sys	SW801 (UNITS)	0.00		19,385.00					0.000000

School District Tax Rates						
		2022-23 Rates		2021-22 Rates		2020-21 Rates
Ellenville Central						
Rochester		25.006246		20.377475		20.886490
Library		0.881119		0.733211		0.803871
Wawarsing		22.227839		22.392895		22.219736
Library		0.783219		0.805728		0.855184
Fallsburgh Central						
Wawarsing		21.795938		23.783174		24.425917
Library		0.472972		0.507457		0.521171
Highland Central						
Esopus		27.405482		26.737840		24.968132
Library		0.825864		0.802665		0.731322
Lloyd		23.683815		23.609010		23.423777
Library		0.713711		0.708738		0.686088
Marlboro		26.279229		25.508514		25.245555
Library		0.791924		0.765761		0.739448
New Paltz		25.241891		25.805125		25.245555
Library		0.760664		0.774665		0.739448
Plattekill		28.632593		26.419532		25.673446
Library		0.862843		0.793110		0.751981
Kingston Consolidated	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd	Hmstd	Non-Hmstd
Esopus	22.33087	28.85481	21.59467	28.02354	21.94670	28.06880
Library	0.00970	0.01252	0.00965	0.01252	0.00998	0.01254
Hurley	20.62303	26.51259	18.73745	24.14162	20.92992	25.66699
Library	0.00895	0.01153	0.00838	0.01081	0.00952	0.01183
Kingston	22.75824	30.68555	23.08713	31.15382	23.91711	32.46829
Library	0.00987	0.01333	0.01033	0.01391	0.01088	0.01449
Marbletown	21.79257	28.45510	18.78611	24.62333	20.3059	25.09772
Library	0.00933	0.02287	0.00867	0.00000	0.00883	0.00000
New Paltz	20.07192	35.80916	20.31501	36.17212	21.74032	38.04542
Library	0.00860	0.01529	0.00907	0.01497	0.00971	0.01521
Rosendale	21.09717	26.95510	19.30615	24.61836	20.91797	25.21778
Library	0.00916	0.01169	0.00864	0.01100	0.00952	0.01126
Saugerties	15.63910	19.71274	18.07554	22.66402	21.12621	26.15371
Library	0.00675	0.00877	0.00808	0.01027	0.00961	0.01186
Ulster	28.20299	38.54437	28.06164	38.34191	28.43302	39.14055
Library	0.01224	0.01677	0.01255	0.01713	0.01294	0.01749
Woodstock	25.33338	32.52739	22.0032	28.33343	22.40233	29.07448
Library	0.01100	0.01412	0.00984	0.01266	0.01019	0.01298
City of Kingston	22.08590	32.83429	21.91859	32.19497	20.69254	31.60971
Library	0.00959	0.01425	0.0098	0.01439	0.00942	0.01412
Livingston Manor						
Hardenburgh		25.386294		26.178514		27.532244
Library		0.501877		0.487528		0.443252
Margaretville Central						
Hardenburgh		13.032990		14.00406		14.706242
Shandaken		38.746728		36.532335		36.304113
Marlboro Central						
Marlborough		26.805061		28.599307		29.097990
Library		0.786455		0.788761		0.752261
Plattekill		29.205455		29.620649		29.591115
Library		0.856884		0.816931		0.765011

School District Tax Rates				
	2022-23 Rates	2021-22 Rates	2020-21 Rates	
New Paltz Central				
Esopus	24.990123	23.864120	23.344143	
Library	0.004250	0.004244	0.004100	
Gardiner	24.295952	22.130972	22.599117	
Library	0.004132	0.003936	0.003970	
Lloyd	21.596402	21.071510	21.900175	
Library	0.003673	0.003747	0.003847	
New Paltz	23.017307	23.031740	23.603614	
Library	0.003914	0.004096	0.004146	
Plattekill	26.109083	23.580023	24.003582	
Library	0.004440	0.004193	0.004216	
Rochester	24.295952	19.807220	21.243170	
Library	0.004132	0.003522	0.003731	
Rosendale	23.639305	21.298086	21.243170	
Library	0.004020	0.003788	0.003731	
Onteora Central				
Hurley	11.955076	11.636835	12.043843	
Library	0.005190	0.005120	0.005386	
Lexington	12.049708	11.667061	11.622308	
Library	0.005231	0.005133	0.005198	
Marbletown	13.048112	12.074781	11.622308	
Library	0.005665	0.005313	0.005198	
Olive	9.133678	11.229546	11.739705	
Library	0.003965	0.004941	0.005250	
Shandaken	49.371234	48.824114	48.628904	
Library	0.021434	0.021482	0.021748	
Woodstock	14.973243	13.949747	13.514312	
Library	0.006501	0.006138	0.006044	
Pine Bush Central				
Gardiner	24.40035	22.985450	23.001470	
Shawangunk	117.12547	113.910950	113.798630	
Rondout Valley Central				
Marbletown	18.726642	18.149316	17.228981	
Rochester	18.206462	16.878895	17.229043	
Rosendale	17.714339	18.149262	17.228930	
Wawarsing	16.183470	18.548147	18.328649	
Saugerties Central				
Saugerties	15.660071	18.266274	20.053214	
Ulster	28.473461	28.766394	28.016087	
Woodstock	25.672184	22.690957	22.151715	
Tri-Valley Central				
Denning	105.704602	104.865990	109.421872	
Library	2.212440	2.212485	2.290244	
Rochester	21.067514	16.778558	17.507499	
Library	0.440952	0.353998	0.366439	
Wawarsing	18.726680	18.437976	18.624999	
Library	0.391957	0.389008	0.389829	
Valley Central				
Shawangunk	120.447481	113.041479	111.549829	
Wallkill Central				
Gardiner	27.378580	26.198609	26.137544	
Plattekill	29.421757	27.913994	27.761911	
Shawangunk	131.417182	129.832529	129.312058	



2023 Town Tax Bill Comparison

Town	Market Value	Equalization Rate	Estimated Assessment	General Tax Rate	General Tax Bill	Highway Tax Rate	Highway Tax Bill	Combined Tax Rate	Total Tax Bill
Rochester	200,000	72.00%	144,000	0.504035	\$ 72.58	1.558851	\$ 224.47	2.06289	\$ 297.06
Marbletown	200,000	70.00%	140,000	0.699347	\$ 97.91	1.444912	\$ 202.29	2.14426	\$ 300.20
Gardiner	200,000	72.00%	144,000	0.803155	\$ 115.65	1.515050	\$ 218.17	2.31821	\$ 333.82
Hurley	200,000	76.40%	152,800	0.973084	\$ 148.69	1.788171	\$ 273.23	2.76126	\$ 421.92
Plattekill	200,000	67.00%	134,000	1.772511	\$ 237.52	2.004469	\$ 268.60	3.77698	\$ 506.12
Esopus	200,000	70.00%	140,000	1.479292	\$ 207.10	2.401897	\$ 336.27	3.88119	\$ 543.37
Olive	200,000	100.00%	200,000	1.494974	\$ 298.99	1.418678	\$ 283.74	2.91365	\$ 582.73
Shawangunk	200,000	15.00%	30,000	8.175683	\$ 245.27	11.442553	\$ 343.28	19.61824	\$ 588.55
Woodstock	200,000	61.00%	122,000	3.285399	\$ 400.82	1.555081	\$ 189.72	4.84048	\$ 590.54
Rosendale	200,000	74.00%	148,000	3.042178	\$ 450.24	2.290157	\$ 338.94	5.33234	\$ 789.19
Lloyd	200,000	81.00%	162,000	3.372251	\$ 546.30	1.896502	\$ 307.23	5.26875	\$ 853.54
Wawarsing	200,000	81.00%	162,000	2.179855	\$ 353.14	3.364236	\$ 545.01	5.54409	\$ 898.14
Shandaken	200,000	18.50%	37,000	14.464737	\$ 535.20	10.672321	\$ 394.88	25.13706	\$ 930.07
Saugerties	200,000	100.00%	200,000	3.286435	\$ 657.29	1.622790	\$ 324.56	4.90923	\$ 981.85
Ulster	200,000	55.00%	110,000	6.518044	\$ 716.98	2.852100	\$ 313.73	9.37014	\$ 1,030.72
Denning	200,000	14.35%	28,700	7.520848	\$ 215.85	29.165778	\$ 837.06	36.68663	\$ 1,052.91
Hardenburgh	200,000	55.00%	110,000	2.631612	\$ 289.48	8.168831	\$ 898.57	10.80044	\$ 1,188.05
Marlborough	200,000	73.00%	146,000	5.574270	\$ 813.84	2.954609	\$ 431.37	8.52888	\$ 1,245.22
Kingston (town)	200,000	68.00%	136,000	5.166169	\$ 702.60	4.346752	\$ 591.16	9.51292	\$ 1,293.76
New Paltz	200,000	76.00%	152,000	7.718893	\$ 1,173.27	2.345642	\$ 356.54	10.06454	\$ 1,529.81
Average Tax Bill					\$450.46		\$402.89		\$853.35

Tax bill comparison is based on an example property in each town with an equalized 2022 assessed value, or market value, of 200,000.

Assessments Vs. Taxes: What's the Difference?

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

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

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

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

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

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

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

School and County Tax Apportionment

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

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

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

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

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

Town B is apportioned 57.14% and

Town C is apportioned 14.29%.

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

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

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

Town B is apportioned 57.94% and

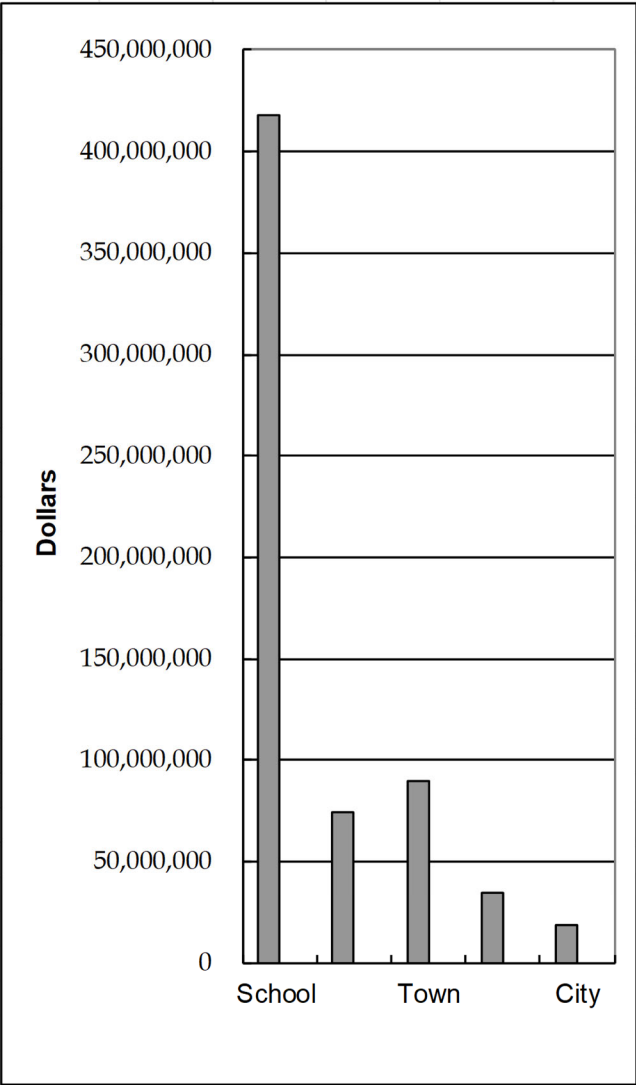
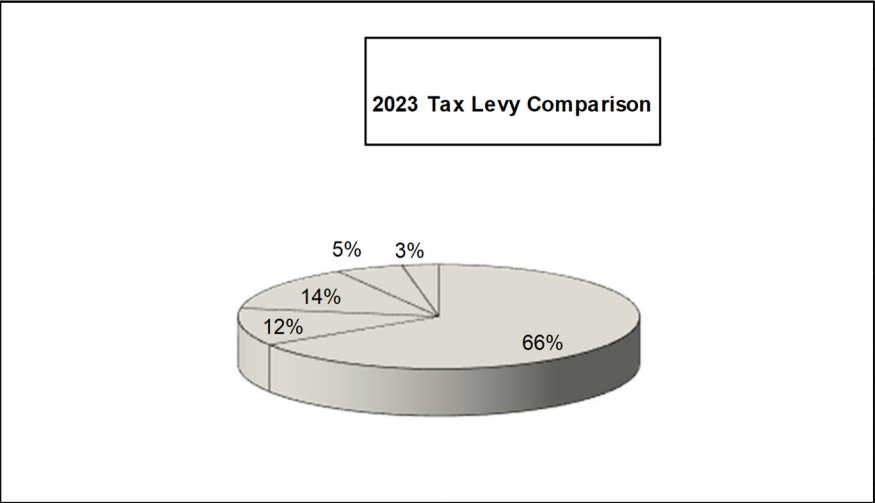
Town C is apportioned 14.16%.

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

County Tax Levy Ten Year Apportionment Comparison											
Towns/City	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Denning	0.8%	0.8%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	
Esopus	4.5%	4.5%	4.5%	4.5%	4.4%	4.3%	4.4%	4.3%	4.4%	4.4%	
Gardiner	4.4%	4.4%	4.4%	4.4%	4.6%	4.5%	4.5%	4.5%	4.5%	4.6%	
Hardenburgh	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	0.9%	0.8%	0.8%	0.7%	
Hurley	4.5%	4.7%	4.6%	4.5%	4.5%	4.4%	4.3%	4.2%	4.0%	4.2%	
Kingston (town)	0.5%	0.4%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.4%	
Kingston (city)	8.0%	7.8%	7.8%	7.8%	7.9%	8.1%	8.4%	8.8%	9.3%	8.9%	
Lloyd	5.7%	5.7%	5.7%	5.7%	5.7%	5.6%	5.5%	5.4%	5.3%	5.2%	
Marbletown	5.1%	5.2%	5.2%	5.2%	5.2%	5.0%	4.8%	5.0%	5.1%	5.6%	
Marlborough	4.0%	4.0%	4.1%	4.1%	4.1%	4.0%	4.0%	4.1%	4.0%	4.0%	
New Paltz	6.4%	6.4%	6.3%	6.4%	6.4%	6.2%	6.3%	6.3%	6.2%	5.8%	
Olive	6.7%	6.7%	6.7%	6.7%	6.7%	6.6%	6.3%	6.0%	5.9%	5.5%	
Plattekill	3.8%	3.7%	3.7%	3.7%	3.6%	3.6%	3.6%	3.7%	3.7%	3.8%	
Rochester	4.3%	4.3%	4.3%	4.3%	4.5%	4.6%	4.5%	4.5%	4.3%	5.0%	
Rosendale	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.8%	
Saugerties	9.5%	9.4%	9.4%	9.4%	9.5%	9.6%	9.5%	9.4%	9.4%	9.2%	
Shandaken	3.5%	3.5%	3.6%	3.6%	3.7%	3.6%	3.4%	3.5%	3.4%	3.5%	
Shawangunk	4.6%	4.6%	4.6%	4.6%	4.7%	4.8%	5.0%	4.8%	4.8%	4.8%	
Ulster	7.0%	7.0%	6.9%	7.0%	6.6%	6.7%	6.9%	6.9%	7.0%	6.6%	
Wawarsing	5.9%	5.9%	5.9%	5.8%	5.7%	5.8%	5.9%	5.9%	5.8%	5.4%	
Woodstock	7.2%	7.3%	7.4%	7.4%	7.5%	7.7%	7.7%	7.9%	8.0%	8.7%	
										Total	100%

County-Wide Comparison of Total Tax Levies

2022-2023	School	417,884,930	65.88%
2023	County	73,948,042	11.66%
2023	Town	89,388,246	14.09%
2023	Special District	34,366,310	5.42%
2023	City	18,703,746	2.95%
	Total	634,291,275	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 2023) - School (FY 2022-2023)

			Tax Rates per Thousand											
	Town/County	School	Unequalized						Equalized or Full Value Rate					
	Equalization	Equalization		Town/City	Town	Tot. Town	Primary	Combined		Town	Town	Tot. Town	Primary	Combined
MUNICIPALITY	Rate	Rate	County	General	H'way	& County	School	Total	County	General	H'way	& County	School	Total
Denning	14.35%	14.35%	\$21.74	\$7.52	\$ 29.17	\$58.43	\$107.92	\$166.34	\$3.12	\$1.08	\$4.19	\$8.38	\$15.49	\$23.87
Esopus	70.00%	70.00%	\$4.24	\$1.48	\$2.40	\$8.12	\$22.34	\$30.46	\$2.97	\$1.04	\$1.68	\$5.69	\$15.64	\$21.32
Gardiner	72.00%	72.00%	\$3.91	\$0.80	\$1.52	\$6.23	\$24.30	\$30.53	\$2.82	\$0.58	\$1.09	\$4.49	\$17.50	\$21.98
Hardenburgh	55.00%	55.00%	\$5.78	\$2.63	\$8.17	\$16.58	\$25.89	\$42.47	\$3.18	\$1.45	\$4.49	\$9.12	\$14.24	\$23.36
Hurley	76.40%	76.40%	\$3.65	\$0.97	\$1.79	\$6.41	\$20.63	\$27.04	\$2.79	\$0.74	\$1.37	\$4.90	\$15.76	\$20.66
Kingston	68.00%	68.00%	\$4.55	\$5.17	\$4.35	\$14.07	\$22.77	\$36.84	\$3.10	\$3.51	\$2.96	\$9.57	\$15.48	\$25.05
Kingston (c)	70.00%	70.00%	\$4.32	\$8.81	\$0.00	\$13.13	\$22.10	\$35.22	\$3.02	\$6.17	\$0.00	\$9.19	\$15.47	\$24.66
Lloyd	81.00%	81.00%	\$3.74	\$3.37	\$1.90	\$9.01	\$24.40	\$33.41	\$3.03	\$2.73	\$1.54	\$7.30	\$19.76	\$27.06
Marbletown	70.00%	70.00%	\$3.76	\$0.70	\$1.44	\$5.91	\$18.73	\$24.64	\$2.64	\$0.49	\$1.01	\$4.14	\$13.11	\$17.24
Marlborough	73.00%	73.00%	\$4.08	\$5.57	\$2.95	\$12.60	\$27.59	\$40.20	\$2.98	\$4.07	\$2.16	\$9.20	\$20.14	\$29.34
New Paltz	76.00%	76.00%	\$4.07	\$7.72	\$2.35	\$14.14	\$23.02	\$37.16	\$3.09	\$5.87	\$1.78	\$10.74	\$17.50	\$28.24
Olive	100.00%	100.00%	\$3.49	\$1.49	\$1.42	\$6.40	\$9.14	\$15.54	\$3.49	\$1.49	\$1.42	\$6.40	\$9.14	\$15.54
Plattekill	67.00%	67.00%	\$4.22	\$1.77	\$2.00	\$8.00	\$29.42	\$37.42	\$2.83	\$1.19	\$1.34	\$5.36	\$19.71	\$25.07
Rochester	72.00%	72.00%	\$3.50	\$0.50	\$1.56	\$5.56	\$18.21	\$23.77	\$2.52	\$0.36	\$1.12	\$4.01	\$13.11	\$17.12
Rosendale	74.00%	74.00%	\$3.79	\$3.04	\$2.29	\$9.12	\$17.71	\$26.83	\$2.80	\$2.25	\$1.69	\$6.75	\$13.11	\$19.86
Saugerties	100.00%	100.00%	\$3.53	\$3.29	\$1.62	\$8.44	\$15.66	\$24.10	\$3.53	\$3.29	\$1.62	\$8.44	\$15.66	\$24.10
Shandaken	18.50%	18.50%	\$15.15	\$14.46	\$10.67	\$40.29	\$49.39	\$89.68	\$2.80	\$2.68	\$1.97	\$7.45	\$9.14	\$16.59
Shawangunk	15.00%	15.00%	\$19.65	\$8.18	\$11.44	\$39.27	\$131.42	\$170.69	\$2.95	\$1.23	\$1.72	\$5.89	\$19.71	\$25.60
Ulster	55.00%	55.00%	\$5.52	\$6.52	\$2.85	\$14.89	\$28.22	\$43.10	\$3.03	\$3.58	\$1.57	\$8.19	\$15.52	\$23.71
Wawarsing	81.00%	81.00%	\$3.83	\$2.18	\$3.36	\$9.38	\$23.01	\$32.39	\$3.11	\$1.77	\$2.73	\$7.60	\$18.64	\$26.24
Woodstock	61.00%	61.00%	\$4.33	\$3.29	\$1.56	\$9.17	\$14.98	\$24.15	\$2.64	\$2.00	\$0.95	\$5.59	\$9.14	\$14.73
COUNTY														
Average	65.20%	65.20%	\$6.23	\$4.26	\$4.51	\$15.01	\$32.23	\$47.24	\$2.97	\$2.26	\$1.83	\$7.07	\$15.38	\$22.44
Maximum	100.00%	100.00%	\$21.74	\$14.46	\$29.17	\$58.43	\$131.42	\$170.69	\$3.53	\$6.17	\$4.49	\$10.74	\$20.14	\$29.34
Minimum	14.35%	14.35%	\$3.49	\$0.50	\$0.00	\$5.56	\$9.14	\$15.54	\$2.52	\$0.36	\$0.00	\$4.01	\$9.14	\$14.73

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 2023) - School (FY 2022 - 2023)									
	Taxes as a Percent								
	of Combined Total Taxes				of Property Value - "Effective Tax Rate"				
MUNICIPALITY	County	Town/City General	Town H'way	Primary School	County	Town General	Town H'way	Primary School	Total
Denning	13.07%	4.52%	17.53%	64.88%	0.31%	0.11%	0.42%	1.55%	2.39%
Esopus	13.93%	4.86%	7.88%	73.33%	0.30%	0.10%	0.17%	1.56%	2.13%
Gardiner	12.82%	2.63%	4.96%	79.59%	0.28%	0.06%	0.11%	1.75%	2.20%
Hardenburgh	13.61%	6.20%	19.23%	60.96%	0.32%	0.14%	0.45%	1.42%	2.34%
Hurley	13.49%	3.60%	6.61%	76.29%	0.28%	0.07%	0.14%	1.58%	2.07%
Kingston	12.36%	14.02%	11.80%	61.81%	0.31%	0.35%	0.30%	1.55%	2.50%
Kingston (c)	12.27%	25.00%	-	62.73%	0.30%	0.62%	0.00%	1.55%	2.47%
Lloyd	11.20%	10.09%	5.68%	73.03%	0.30%	0.27%	0.15%	1.98%	2.71%
Marbletown	15.28%	2.84%	5.87%	76.01%	0.26%	0.05%	0.10%	1.31%	1.72%
Marlborough	10.14%	13.87%	7.35%	68.64%	0.30%	0.41%	0.22%	2.01%	2.93%
New Paltz	10.96%	20.77%	6.31%	61.96%	0.31%	0.59%	0.18%	1.75%	2.82%
Olive	22.44%	9.62%	9.13%	58.81%	0.35%	0.15%	0.14%	0.91%	1.55%
Plattekill	11.29%	4.74%	5.36%	78.62%	0.28%	0.12%	0.13%	1.97%	2.51%
Rochester	14.73%	2.12%	6.56%	76.59%	0.25%	0.04%	0.11%	1.31%	1.71%
Rosendale	14.11%	11.34%	8.54%	66.02%	0.28%	0.23%	0.17%	1.31%	1.99%
Saugerties	14.65%	13.64%	6.73%	64.98%	0.35%	0.33%	0.16%	1.57%	2.41%
Shandaken	16.89%	16.13%	11.90%	55.08%	0.28%	0.27%	0.20%	0.91%	1.66%
Shawangunk	11.51%	4.79%	6.70%	76.99%	0.29%	0.12%	0.17%	1.97%	2.56%
Ulster	12.80%	15.12%	6.62%	65.46%	0.30%	0.36%	0.16%	1.55%	2.37%
Wawarsing	11.84%	6.73%	10.39%	71.04%	0.31%	0.18%	0.27%	1.86%	2.62%
Woodstock	17.93%	13.60%	6.44%	62.03%	0.26%	0.20%	0.09%	0.91%	1.47%
COUNTY									
Average	13.68%	9.82%	8.58%	68.33%	0.30%	0.23%	0.18%	1.54%	2.24%
Maximum	22.44%	25.00%	19.23%	79.59%	0.35%	0.62%	0.45%	2.01%	2.93%
Minimum	10.14%	2.12%	4.96%	55.08%	0.25%	0.04%	0.00%	0.91%	1.47%
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, 2023)

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

School Districts

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

<u>Cold War Veterans(RPTL 458-b)</u>				
<u>(as of January, 2023)</u>				
<u>SWIS</u>	<u>Town</u>	<u>10% Option</u>	<u>15% Option</u>	<u>Disability</u>
510800	City of Kingston	8,000		40,000
512000	Denning	8,000		40,000
512200	Esopus		45,000	
512400	Gardiner		12,000	40,000
512600	Hardenburgh			
512800	Hurley		12,000	40,000
513000	Town of Kingston		12,000	40,000
513200	Lloyd		45,000	150,000
513400	Marbletown			
513600	Marlborough		12,000	40,000
513800	New Paltz			
514000	Olive			
514200	Plattekill		12,000	40,000
514400	Rochester		12,000	40,000
514600	Rosendale		36,000	120,000
514800	Saugerties	8,000		40,000
515000	Shandaken	10,000		50,000
515200	Shawangunk			
515400	Ulster		12,000	40,000
515600	Wawarsing			
515800	Woodstock		12,000	40,000
510000	Ulster County		45,000	150,000

Aged (Senior Citizen) Exemption

Maximum Income Allowed For Senior Exemption

(As of January, 2023)

	<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 *	\$29,000	\$37,399.99/5%	
	514600	Rosendale*	\$29,000	\$37,399.99/5%	
	514889	Saugerties*	\$29,000	\$37,399.99/5%	
	514801	Village of Saugerties*	\$21,500	\$29,899.99/5%	
	515000	Shandaken*	\$24,000	\$32,399.99/5%	
	515200	Shawangunk*	\$17,500	\$24,999.99/10%	
	515400	Ulster*	\$24,000	\$32,399.99/5%	
	515600	Wawarsing*	\$17,500	\$24,999.99/10%	
	515800	Woodstock *	\$29,000	\$37,399.99/5%	
	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*	\$29,000	\$37,399.99/5%	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	\$23,999.99 10%
Marlboro*	\$29,000	\$37,399.99/5%	Wallkill*	\$22,749	\$31,148.99/5%
New Paltz*	\$29,000	\$37,399.99/5%			

NOTE: * Indicates Sliding Scale Option

Disability Exemption (RPTL459c)

Maximum Income Allowed

(As of January 2023)

	<u>SWIS</u>	<u>Town</u>	<u>Amount 50%</u>	<u>5%</u>
	510800	Kingston, City	No exemption	
	512000	Denning	No exemption	
	512200	Esopus	No exemption	
	512400	Gardiner	No exemption	
	512600	Hardenburgh	No exemption	
	512800	Hurley*	\$15,000	\$23,399.99
	513000	Kingston, Town	No exemption	
	513200	Lloyd	No exemption	
	513400	Marbletown *	\$29,000	\$37,399.99
	513600	Marlborough	No exemption	
	513800	New Paltz*	\$17,500	\$24,999.99/10%
	514000	Olive	No exemption	
	514200	Plattekill *	\$28,000	\$36,399.99
	514400	Rochester *	\$29,000	\$37,399.99
	514600	Rosendale*	\$29,000	\$37,399.99
	514889	Saugerties	\$29,000	\$37,399.99
	514801	Village of 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 *	\$29,000	\$37,399.99
	510000	Ulster County *	\$29,000	\$37,399.99
<u>School Districts</u>				
<u>District</u>	<u>Amount 50%-5%</u>		<u>District</u>	<u>Amount 50%-5%</u>
Ellenville	No exemption		Onteora *	\$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			
<u>NOTE: * Indicates Sliding Scale Option</u>				

Total Assessed Value of Exemptions and Total Revenue Forgone											
For 2023 County Taxes											
		Veterans				Aged		Grandparent's		Physical	
		including Cold War Vets		Paraplegic		(Senior Citizen)		Living Quarters		Disabilities	
	County Tax	Exemption	Revenue		Revenue		Revenue		Revenue		Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	19.345463	131,045	\$ 2,535	0	\$ -	91,212	\$ 1,765	0	\$ -	0	\$ -
Esopus	4.007244	12,274,528	\$ 49,187	254,140	\$ 1,018	5,406,351	\$ 21,665	0	\$ -	483,590	\$ 1,938
Gardiner	3.873055	8,160,628	\$ 31,607	0	\$ -	8,550,779	\$ 33,118	212,947	\$ 825	311,713	\$ 1,207
Hardenburgh	5.032203	170,452	\$ 858	0	\$ -	61,500	\$ 309	0	\$ -	48,525	\$ 244
Hurley	3.667982	11,814,184	\$ 43,334	0	\$ -	10,941,896	\$ 40,135	0	\$ -	591,275	\$ 2,169
Kingston, Town	4.110234	867,228	\$ 3,565	0	\$ -	824,095	\$ 3,387	0	\$ -	0	\$ -
Kingston, City	3.985428	16,010,880	\$ 63,810	0	\$ -	14,393,838	\$ 57,366	0	\$ -	962,983	\$ 3,838
Lloyd	3.460568	15,917,829	\$ 55,085	0	\$ -	8,943,745	\$ 30,950	0	\$ -	305,310	\$ 1,057
Marbletown	3.981111	8,822,743	\$ 35,124	341,000	\$ 1,358	11,595,047	\$ 46,161	225,600	\$ 898	434,450	\$ 1,730
Marlborough	3.865233	16,177,956	\$ 62,532	0	\$ -	6,558,591	\$ 25,350	0	\$ -	575,210	\$ 2,223
New Paltz	3.670138	11,091,479	\$ 40,707	367,000	\$ 1,347	6,781,394	\$ 24,889	0	\$ -	676,480	\$ 2,483
Olive	2.780468	9,230,938	\$ 25,666	0	\$ -	19,166,239	\$ 53,291	0	\$ -	1,637,668	\$ 4,553
Plattekill	4.212121	14,361,691	\$ 60,493	0	\$ -	8,171,726	\$ 34,420	76,800	\$ 323	1,098,500	\$ 4,627
Rochester	3.874008	9,058,873	\$ 35,094	0	\$ -	13,687,087	\$ 53,024	29,800	\$ 115	1,249,475	\$ 4,840
Rosendale	3.790866	8,448,174	\$ 32,026	0	\$ -	8,404,429	\$ 31,860	60,000	\$ 227	357,450	\$ 1,355
Saugerties	2.811831	42,523,724	\$ 119,570	0	\$ -	33,677,790	\$ 94,696	0	\$ -	3,142,451	\$ 8,836
Shandaken	15.018197	955,869	\$ 14,355	0	\$ -	1,693,234	\$ 25,429	0	\$ -	111,873	\$ 1,680
Shawangunk	18.842338	4,299,395	\$ 81,011	0	\$ -	2,397,448	\$ 45,174	0	\$ -	191,900	\$ 3,616
Ulster	5.077511	10,258,670	\$ 52,089	0	\$ -	7,017,583	\$ 35,632	0	\$ -	583,722	\$ 2,964
Wawarsing	3.435566	8,312,713	\$ 28,559	0	\$ -	10,080,816	\$ 34,633	0	\$ -	749,850	\$ 2,576
Woodstock	4.551619	6,838,358	\$ 31,126	0	\$ -	21,837,101	\$ 99,394	30,000	\$ 137	1,731,930	\$ 7,883
	Totals:	215,727,357	\$ 868,331	962,140	\$ 3,723	200,281,901	\$ 792,648	635,147	\$ 2,526	15,244,355	\$ 59,819
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 2023 County Taxes											
		Agricultural									
		including Horse Boarding		Labor Camps		Farm Building		Forest Lands		Fisher Forest	
	County Tax		Revenue		Revenue		Revenue		Revenue		Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	19.345463	0	\$ -	0	\$ -	0	\$ -	1,401,262	\$ 27,108	0	\$ -
Esopus	4.007244	5,674,309	\$ 22,738	72,857	\$ 292	265,000	\$ 1,062	2,891,056	\$ 11,585	0	\$ -
Gardiner	3.873055	15,695,938	\$ 60,791	59,000	\$ 229	385,410	\$ 1,493	599,981	\$ 2,324	148,680	\$ 576
Hardenburgh	5.032203	1,300,203	\$ 6,543	0	\$ -	0	\$ -	1,838,059	\$ 9,249	353,247	\$ 1,778
Hurley	3.667982	2,694,798	\$ 9,884	22,000	\$ 81	2,011,250	\$ 7,377	830,445	\$ 3,046	0	\$ -
Kingston, Town	4.110234	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Kingston, City	3.985428	157,193	\$ 626	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Lloyd	3.460568	9,058,197	\$ 31,347	797,500	\$ 2,760	180,000	\$ 623	222,680	\$ 771	0	\$ -
Marbletown	3.981111	11,210,992	\$ 44,632	156,000	\$ 621	305,000	\$ 1,214	249,180	\$ 992	0	\$ -
Marlborough	3.865233	16,315,668	\$ 63,064	1,757,600	\$ 6,794	2,899,400	\$ 11,207	987,040	\$ 3,815	0	\$ -
New Paltz	3.670138	8,669,678	\$ 31,819	127,200	\$ 467	50,000	\$ 184	274,864	\$ 1,009	0	\$ -
Olive	2.780468	2,718,596	\$ 7,559	0	\$ -	0	\$ -	1,986,312	\$ 5,523	0	\$ -
Plattekill	4.212121	8,324,146	\$ 35,062	750,000	\$ 3,159	381,149	\$ 1,605	115,924	\$ 488	0	\$ -
Rochester	3.874008	13,347,304	\$ 51,708	0	\$ -	375,000	\$ 1,453	1,628,664	\$ 6,309	0	\$ -
Rosendale	3.790866	1,644,750	\$ 6,235	0	\$ -	0	\$ -	864,342	\$ 3,277	0	\$ -
Saugerties	2.811831	13,628,498	\$ 38,321	0	\$ -	10,000	\$ 28	1,259,596	\$ 3,542	725	\$ 2
Shandaken	15.018197	104,646	\$ 1,572	0	\$ -	0	\$ -	1,986,814	\$ 29,838	18,800	\$ 282
Shawangunk	18.842338	6,456,774	\$ 121,661	0	\$ -	17,000	\$ 320	616,670	\$ 11,620	0	\$ -
Ulster	5.077511	1,977,375	\$ 10,040	0	\$ -	1,000	\$ 5	116,140	\$ 590	0	\$ -
Wawarsing	3.435566	1,982,833	\$ 6,812	0	\$ -	17,074	\$ 59	1,542,098	\$ 5,298	0	\$ -
Woodstock	4.551619	1,088,655	\$ 4,955	0	\$ -	95,000	\$ 432	2,928,316	\$ 13,329	1,356,705	\$ 6,175
	Totals:	122,050,553	\$ 555,370	3,742,157	\$ 14,401	6,992,283	\$ 27,062	22,339,443	\$ 139,712	1,878,157	\$ 8,813
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 2023 County Taxes

		Business Investment		Solar Wind		Clergy		County Tax Sale		State Owned	
County Tax		Revenue		Revenue		Revenue		Revenue		Revenue	
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone	Value	Foregone
Denning	19.345463	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Esopus	4.007244	5,000	\$ 20	740,068	\$ 2,966	4,500	\$ 18	0	\$ -	1,173,100	\$ 4,701
Gardiner	3.873055	206,295	\$ 799	0	\$ -	0	\$ -	0	\$ -	629,300	\$ 2,437
Hardenburgh	5.032203	0	\$ -	0	\$ -	0	\$ -	0	\$ -	0	\$ -
Hurley	3.667982	0	\$ -	18,065	\$ 66	1,500	\$ 6	1,800	\$ 7	410,000	\$ 1,504
Kingston, Town	4.110234	40,000	\$ 164	1,438,500	\$ 5,913	0	\$ -	249,000	\$ 1,023	253,750	\$ 1,043
Kingston, City	3.985428	1,365,535	\$ 5,442	2,513,700	\$ 10,018	4,500	\$ 18	0	\$ -	15,521,100	\$ 61,858
Lloyd	3.460568	1,321,505	\$ 4,573	41,600	\$ 144	3,000	\$ 10	160,800	\$ 556	17,445,656	\$ 60,372
Marbletown	3.981111	0	\$ -	2,923,300	\$ 11,638	3,000	\$ 12	0	\$ -	412,500	\$ 1,642
Marlborough	3.865233	1,382,018	\$ 5,342	2,431,000	\$ 9,396	1,500	\$ 6	233,200	\$ 901	0	\$ -
New Paltz	3.670138	1,160,195	\$ 4,258	1,436,786	\$ 5,273	4,500	\$ 17	398,600	\$ 1,463	407,496,000	\$ 1,495,567
Olive	2.780468	0	\$ -	0	\$ -	0	\$ -	0	\$ -	194,500	\$ 541
Plattekill	4.212121	263,125	\$ 1,108	0	\$ -	0	\$ -	225,000	\$ 948	96,800	\$ 408
Rochester	3.874008	101,250	\$ 392	0	\$ -	3,000	\$ 12	0	\$ -	0	\$ -
Rosendale	3.790866	274,500	\$ 1,041	536,000	\$ 2,032	1,500	\$ 6	0	\$ -	242,000	\$ 917
Saugerties	2.811831	613,825	\$ 1,726	4,750,000	\$ 13,356	6,000	\$ 17	693,500	\$ 1,950	9,841,600	\$ 27,673
Shandaken	15.018197	0	\$ -	0	\$ -	0	\$ -	35,700	\$ 536	742,500	\$ 11,151
Shawangunk	18.842338	81,400	\$ 1,534	0	\$ -	3,000	\$ 57	65,000	\$ 1,225	1,931,272	\$ 36,390
Ulster	5.077511	6,373,955	\$ 32,364	2,788,823	\$ 14,160	4,500	\$ 23	303,300	\$ 1,540	900,400	\$ 4,572
Wawarsing	3.435566	1,594,390	\$ 5,478	4,612,000	\$ 15,845	3,000	\$ 10	286,000	\$ 983	14,725,500	\$ 50,590
Woodstock	4.551619	385,000	\$ 1,752	65,000	\$ 296	0	\$ -	0	\$ -	2,128,700	\$ 9,689
Totals:		15,167,993	\$ 65,993	24,294,842	\$ 91,103	43,500	\$ 210	2,651,900	\$ 11,132	474,144,678	\$ 1,771,055
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 2023 County Taxes							
				Miscellaneous			
		Wholly Exempt Property		Exemptions		Total Exemptions	
	County Tax		Revenue		Revenue		Revenue
Town	Rate	Value	Foregone	Value	Foregone	Value	Foregone
Denning	19.345463	3,670,435	\$ 71,006	0	\$ -	5,293,954	\$ 102,414
Esopus	4.007244	215,331,669	\$ 862,887	21,901,617	\$ 87,765	266,477,785	\$ 1,067,842
Gardiner	3.873055	18,120,800	\$ 70,183	0	\$ -	53,081,471	\$ 205,587
Hardenburgh	5.032203	5,597,800	\$ 28,169	0	\$ -	9,369,786	\$ 47,151
Hurley	3.667982	14,712,479	\$ 53,965	90,000	\$ 330	44,139,692	\$ 161,904
Kingston, Town	4.110234	4,108,000	\$ 16,885	0	\$ -	7,780,573	\$ 31,980
Kingston, City	3.985428	470,959,855	\$ 1,876,977	51,516,100	\$ 205,314	573,405,684	\$ 2,285,267
Lloyd	3.460568	55,532,000	\$ 192,172	0	\$ -	109,929,822	\$ 380,420
Marbletown	3.981111	56,431,284	\$ 224,659	353,000	\$ 1,405	93,463,096	\$ 372,087
Marlborough	3.865233	48,675,400	\$ 188,142	0	\$ -	97,994,583	\$ 378,772
New Paltz	3.670138	146,803,305	\$ 538,788	2,280	\$ 8	585,339,761	\$ 2,148,278
Olive	2.780468	23,841,424	\$ 66,290	0	\$ -	58,775,677	\$ 163,424
Plattekill	4.212121	18,125,400	\$ 76,346	0	\$ -	51,990,261	\$ 218,989
Rochester	3.874008	52,530,300	\$ 203,503	0	\$ -	92,010,753	\$ 356,450
Rosendale	3.790866	29,584,700	\$ 112,152	21,000	\$ 80	50,438,845	\$ 191,207
Saugerties	2.811831	122,550,605	\$ 344,592	0	\$ -	232,698,314	\$ 654,308
Shandaken	15.018197	6,769,567	\$ 101,667	0	\$ -	12,419,003	\$ 186,511
Shawangunk	18.842338	45,273,920	\$ 853,067	0	\$ -	61,333,779	\$ 1,155,672
Ulster	5.077511	180,842,990	\$ 918,232	18,380,000	\$ 93,325	229,548,458	\$ 1,165,535
Wawarsing	3.435566	140,144,371	\$ 481,475	0	\$ -	184,050,645	\$ 632,318
Woodstock	4.551619	62,374,270	\$ 283,904	1,318,230	\$ 6,000	102,177,265	\$ 465,072
	Totals:	1,721,980,574	\$ 7,565,060	93,582,227	\$ 394,227	2,921,719,207	\$ 12,371,187
Exemption values represent the exempt portion of assessed value							
Revenue Forgone is the dollar value of the impact of county property tax exemptions							

Exemption Comparison by Year										
	Veterans	Paraplegics	Aged	Grandparents 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
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
2018	1,139,692	3,862	985,517	3,108	58,973	555,539	16,032	22,320	160,953	9,221
2019	1,103,790	3,825	956,342	2,716	60,363	557,830	15,841	26,379	158,798	9,079
2020	1,071,159	3,839	886,304	2,460	61,371	550,601	15,254	23,172	153,947	8,950
2021	1,004,009	3,856	863,289	2,765	64,199	553,130	14,870	29,857	142,932	8,786
2022	868,331	3,723	792,648	2,526	59,819	555,370	14,401	27,062	139,712	8,813
Revenue forgone represents the dollar amount of taxes exempted.										
These amounts are distributed to non-exempt properties through the tax rate process.										

Exemption Comparison by Year								
	Business	Solar		County	State	Wholly Exempt		Total
	Investment	Wind	Clergy	Tax Sale	Owned	Property	Miscellaneous	Exemptions
	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue	Revenue
Year	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone	Foregone
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
2018	96,010	17,203	305	13,666	1,964,577	7,721,058	320,333	13,088,369
2019	104,992	26,432	260	13,146	1,976,189	7,920,367	332,514	13,268,863
2020	101,323	55,074	227	87,014	1,967,434	8,028,159	372,598	13,388,886
2021	83,632	93,610	199	91,366	1,931,072	7,979,233	396,511	13,263,316
2022	65,993	91,103	210	11,132	1,771,055	7,565,060	394,227	12,371,185
Revenue forgone represents the dollar amount of taxes exempted.								
These amounts are distributed to non-exempt properties through the tax rate process.								