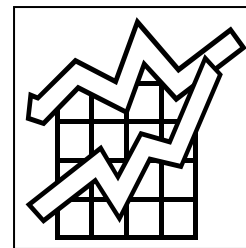


11. Taxes

Real Property Tax



Sullivan County is made up of 21 municipal governments and 12 school districts. Real property tax rates vary by municipality and district because in New York State, each taxing jurisdiction has the authority to levy and collect their own taxes. It should be noted that real property tax bills consist of school, town or village, and county tax. The largest share of real property taxes goes to the school district, followed by Town/Village tax, and finally the County. The County Legislature has maintained a *zero percent* real property tax increase since 1999. Sullivan County's Real Property Tax Levy was \$28,143,835 in FY 2001. The tables that follow in this chapter provide a detailed description of the real property tax rates for each Town in Sullivan County for both 1997 and 2002.

One will note in the tables that follow that tax rates vary by municipality. In New York, municipalities can assess at any uniform percentage of market value, so the nominal tax rates (those that actually appear on the tax bill) cannot be directly compared. Assuming equal market value, a town that assesses at 10% of value will have to set a tax rate ten times higher than a town that assesses at 100% to raise the same tax dollars.

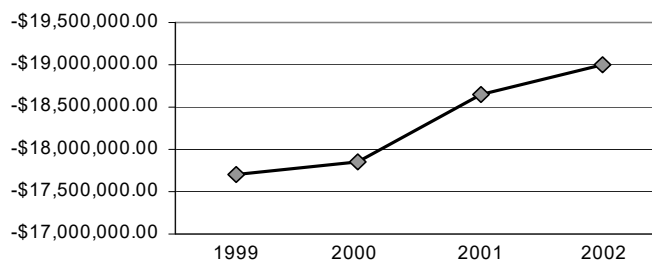
The only way to make comparisons between towns is to equalize the nominal tax rates to bring them all to full value standard. The result of this equalization process is the "effective" or "full value" tax rates per thousand dollars of full market value. In the tables that follow, the Equalization Rate measures the weighted average percentage of full value at which property is assessed.

For further clarification on information provided in the real property tax law or information with regards to the tax rates, please call the Sullivan County Legislature at (845) 794-3000 Ext. 3300.

Sales Tax

The County's Sales Tax rate of 7% is lower than surrounding counties. In FY 2001, sales tax revenue for the County was \$18,650,000. Sales tax revenue for 2002 is projected to be \$19,000,000.

Retail Sales Tax, 1999 - 2002
Sullivan County, New York



Source: Sullivan County Financial Management Administration. Prepared by Sullivan County Division of Planning & Community Development.

Business Taxes and Incentives

Sullivan County offers the following tax advantages to business:

- no local corporate income tax
- no local personal income tax
- no commercial rent tax
- no unincorporated business tax

In addition to these advantages, Sullivan County, through its Industrial Development Agency and new Empire Zone program also offers a wide array of tax advantages to businesses.¹ There are many significant tax benefits available through the Empire Zone. A business must be located within the County's existing Empire Zone Boundary to take advantage of these benefits. If it is not, the business must apply to have their property designated as part of the Sullivan County Empire Zone through a boundary amendment.

Through the County's Empire Zone, the following benefits are available to Qualified Empire Zone Enterprises (QEZE):

1. A five-year wage tax credit (\$3,000 for targeted and \$1,500 for non-targeted workers);
2. A 10% investment tax credit with three-year 3% employment incentive credit;
3. A sales tax refund for building materials
4. A 25% zone capital tax credit
5. An enhanced real property tax abatement
6. Utility rate reductions (Verizon 5% and NYSEG up to 30% for new Businesses)
7. A tax reduction credit for job creation,
8. A real property tax credit
9. A sales tax exemption for tangible personal property and services

For more information regarding the Sullivan County Empire Zone please call (845) 794-3000 Ext. 3536.

Fiscal Profile

August 28, 2001 -- Standard and Poor's and Moody's Investor Services view Sullivan County's debt obligation as solid. For the second year in a row Moody's Investor Service has upgraded Sullivan County's Bond rating. The investor service, last week, assigned an A2 rating to the County's \$8.68 million outstanding General Obligation Bonds, Series 2001. Moody's has upgraded the County's rating to A2 from A1 affecting \$46.09 million in outstanding general obligation debt. Moody's also assigned a MIG-1 rating to the County's \$2 million Bond Anticipation Notes, Series 2001.

Moody's upgrade comes on the heels of a recent Standard and Poor's debt obligation rating assignment of A. Both Moody's and Standard and Poor view the County's debt obligation outlook as stable for the immediate and long-term future.

¹ The County IDA should be contacted directly for specific information regarding IDA Tax Abatements.

Moody's credits the upgrade to the County's manageable debt position reflected by a low debt burden and minimal future borrowing plans. The investor service expects Sullivan County to benefit from a stable economic base given renewed tax base growth and expected development in the near future. The upgrade notes the County's new Emerald Corporate Center as an indicator of the County's efforts to bring a diversified economy to the area. Wealth levels in the County approximate both upstate and national averages and full value per capita is a healthy \$57, 751, according to Moody's.

Equalization Table, 1997 Sullivan County, New York

Town	Assessed Value	Rate	Full Value	Equalized Value
Bethel	358,540,230	102.0	351,510,029	300,187,443
Callicoon	173,845,487	104.9	165,661,794	141,474,172
Cochecton	108,281,799	108.6	99,725,363	85,164,858
Delaware	140,675,392	99.0	142,038,966	121,300,420
Fallsburg	476,109,786	94.8	502,225,513	428,897,557
Forestburgh	18,974,744	20.1	94,448,701	80,658,621
Fremont	129,271,847	96.8	133,517,710	114,023,319
Highland	203,131,213	113.2	179,396,991	153,203,948
Liberty	442,128,263	98.7	447,860,882	382,470,491
Lumberland	210,501,489	121.0	174,025,702	148,616,899
Mamakating	236,307,349	47.3	499,698,348	426,739,374
Neversink	31,802,328	8.3	381,322,878	325,647,437
Rockland	235,296,476	101.5	231,750,690	197,913,691
Thompson	89,748,452	99.3	906,364,916	774,030,169
Tusten	107,184,029	100.1	107,109,053	91,470,485
Total	3,771,798,884		4,416,657,536	3,771,798,884
Average Rate of Assessment:			0.85399	

Source: Sullivan County Legislature. Prepared by Sullivan County Division of Planning & Community Development

Equalization Table, 2002 Sullivan County, New York

Town	Assessed Value	Rate	Full Value	Equalized Value
Bethel	359,694,805	93.0	386,602,327	344,595,167
Callicoon	178,235,376	90.2	197,512,606	176,051,422
Cochecton	110,694,786	100.0	110,694,768	98,666,975
Delaware	145,545,186	91.5	159,048,395	141,766,628
Fallsburg	466,115,877	106.6	437,380,010	389,855,485
Forestburgh	19,777,134	20.0	98,885,670	88,141,022
Fremont	127,844,654	79.2	161,460,791	143,916,900
Highland	177,210,339	100.0	177,210,339	157,955,145
Liberty	433,942,671	100.0	433,942,671	386,791,638
Lumberland	210,654,061	123.7	170,294,310	151,790,592
Mamakating	511,963,741	92.2	555,214,989	494,886,835
Neversink	30,707,555	6.5	475,349,149	423,699,000
Rockland	235,584,956	89.5	263,164,607	234,569,855
Thompson	867,741,648	118.0	735,436,603	655,526,057
Tusten	115,040,144	100.0	115,040,144	102,540,194
Total	3,990,752,915		4,477,237,379	3,990,752,915
Average Rate of Assessment:			0.89134	

Source: Sullivan County Legislature. Prepared by Sullivan County Division of Planning & Community Development

Tax Rate, 1997

Sullivan County, New York

Town	County Tax	Town Tax	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Bethel	County & Court Expenses	Town to Highway	349,817,441	6.7714	\$2,375,150
Callicoon	County & Court Expenses	Town to Highway	NA	NA	\$1,743,850
		Town to Highway	167,482,783	6.7300	\$1,128,218
		Highway outside Village	NA	NA	\$616,545
		General Fund outside Village	149,988,905	1.7316	\$253,920
			149,988,905	0.1484	\$21,139
Cochecton	County & Court Expenses	Town to Highway	106,687,852	6.3850	\$681,203
			NA	NA	\$573,247
Delaware	County & Court Expenses	Town to Highway	136,161,443	7.0298	\$957,184
			NA	NA	\$797,266
Fallsburg	County & Court Expenses	Town to Highway	474,508,714	7.1967	\$3,415,982
		Highway outside Village	NA	NA	\$1,471,654
		General Fund outside Village	433,458,964	1.5966	\$674,818
			433,458,964	3.1003	\$1,314,366
Forestburgh	County & Court Expenses	Town to Highway	18,774,916	34.1195	\$640,591
			NA	NA	\$509,822
Fremont	County & Court Expenses	Town to Highway	127,114,370	7.1499	\$908,849
			NA	NA	\$499,925
Highland	County & Court Expenses	Town to Highway	199,885,921	6.1192	\$1,223,511
			NA	NA	\$617,597
Liberty	County & Court Expenses	Town to Highway	426,464,348	7.1527	\$3,053,510
		Highway outside Village	NA	NA	\$1,615,262
		General Fund outside Village	295,309,478	1.8159	\$508,784
			295,309,478	0.2513	\$73,758

Town	County Tax	Town Tax	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Lumberland	County & Court Expenses	Town to Highway	204,503,074	5.7263	\$1,172,932
Mamakating	County & Court Expenses	Town to Highway	229,385,364	14.6995	\$3,376,166
		Highway outside Village	205,066,890	3.3991	\$695,537
		General Fund outside Village	205,066,890	0.3653	\$74,650
Neversink	County & Court Expenses	Town to Highway	30,638,699	82.7192	\$2,536,047
Rockland	County & Court Expenses	Town to Highway	226,933,751	7.0174	\$1,594,925
Thompson	County & Court Expenses	Town to Highway	895,345,856	6.8638	\$6,160,307
		Highway outside Village	707,203,719	1.3926	\$981,503
		General Fund outside Village	707,203,719	0.0670	\$47,143
Tusten	County & Court Expenses	Town to Highway	105,821,199	6.9559	\$736,081
			NA	NA	\$490,290

Notes:

NA - Not Available

Source: Sullivan County Legislature. Prepared by Sullivan County Division of Planning & Community Development

Tax Rate, 2002

Sullivan County, New York

Town	County Tax	Town Tax	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Bethel	County & Court Expenses	Town to Highway	351,300,365	7.2764	\$2,556,351
Callicoon	County & Court Expenses	Town to Highway	NA	NA	\$2,121,827
		Town to Highway	171,865,682	7.5987	\$1,308,053
		Highway outside Village	NA	NA	\$651,016
		General Fund outside Village	154,720,881	1.4024	\$212,568
			154,720,881	0.1741	\$26,370
Cochecton	County & Court Expenses	Town to Highway	108,178,263	6.7658	\$731,981
		Town to Highway	NA	NA	\$613,837
Delaware	County & Court Expenses	Town to Highway	141,313,829	7.4418	\$1,053,763
		Town to Highway	NA	NA	\$1,014,533
Fallsburg	County & Court Expenses	Town to Highway	455,968,056	6.3424	\$2,894,716
		Highway outside Village	NA	NA	\$1,803,880
		General Fund outside Village	420,832,527	1.3428	\$558,664
			420,832,527	3.1941	\$1,334,273
Forestburgh	County & Court Expenses	Town to Highway	19,580,782	33.3914	\$653,829
		Town to Highway	NA	NA	\$666,141
Fremont	County & Court Expenses	Town to Highway	124,887,669	8.5483	\$1,067,788
		Town to Highway	NA	NA	\$468,042
Highland	County & Court Expenses	Town to Highway	173,483,818	6.7540	\$1,171,710
		Town to Highway	NA	NA	\$778,211
Liberty	County & Court Expenses	Town to Highway	417,860,477	6.8664	\$2,874,232
		Highway outside Village	NA	NA	\$1,769,661
		General Fund outside Village	293,234,580	2.4537	\$687,377
			293,234,580	0.0735	\$20,203

Town	County Tax	Town Tax	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Lumberland	County & Court Expenses	Town to Highway	NA	5.4362	\$1,130,171
			207,126,880.00	NA	\$1,067,942
Mamakating	County & Court Expenses	Town to Highway	500,373,304	7.3367	\$3,672,491
			NA	NA	\$1,164,292
		Highway outside Village	446,159,600	1.4911	\$664,321
		General Fund outside Village	446,159,600	0.2064	\$92,092
Neversink	County & Court Expenses		30,354,257	103.5438	\$3,144,669
		Town to Highway	NA	NA	\$2,247,767
Rockland	County & Court Expenses		225,796,399	7.7062	\$1,744,051
		Town to Highway	NA	NA	\$1,036,308
Thompson	County & Court Expenses		853,890,761	5.6947	\$4,879,385
		Town to Highway	NA	NA	\$1,993,013
		Highway outside Village	681,033,937	1.5197	\$1,028,205
		General Fund outside Village	681,033,937	0.0290	\$19,588
Tusten	County & Court Expenses		111,799,524	6.8036	\$760,642
		Town to Highway	NA	NA	\$629,511

Notes:

NA - Not Available

Source: Sullivan County Legislature. Prepared by Sullivan County Division of Planning & Community Development

Special District Taxes, 1997

Sullivan County, New York

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Bethel	Jeffersonville Fire (App.)	19,019,660	1.2320	\$23,431
	Kauneonga Lake Fire	96,259,168	1.3828	\$133,105
	Kauneonga Lake Light	42,712,533	0.7865	\$33,592
	Kenoza Lake Fire (App.)	15,976,288	1.2693	\$20,279
	Smallwood-Mongaup Valley Fire	78,716,838	0.9248	\$72,795
	Swan Lake Fire (App.)	30,881,701	1.4939	\$46,136
	White Lake Fire	125,810,893	0.8209	\$103,278
Callicoon	Callicoon Center Fire	37,112,482	1.4887	\$55,250
	Callicoon Center Light	5,682,109	0.6160	\$3,500
	Jeffersonville Fire (App.)	44,894,620	1.2079	\$54,227
	North Branch Fire (App.)	21,963,556	1.0058	\$22,091
	North Branch Light	3,847,824	0.7797	\$3,000
	Shandalee Fire	24,384,887	0.2871	\$7,000
	Youngsville Fire (App.)	50,154,496	1.3242	\$66,416
	Youngsville Light	8,627,798	0.4636	\$4,000
	Ambulance District (App.)	132,179,900	0.2691	\$35,567
Cochecton	Cochecton (Lake Huntington) Fire	111,035,312	0.4867	\$54,042
	Kenoza Lake Fire	2,797,518	1.1960	\$3,346
	Lake Huntington Light	9,281,089	0.9420	\$8,742
	Lake Huntington Sewer	9,960,106	1.0873	\$10,830
Delaware	Callicoon Fire	45,224,994	1.5320	\$69,284
	Callicoon Light	19,151,370	0.4699	\$9,000
	Hortonville Fire	50,948,332	1.3367	\$68,103
	Jeffersonville (Kohlertown) Light	8,600,553	0.2907	\$2,500
	Jeffersonville Fire (App.)	23,974,193	1.2646	\$30,317
	Kenoza Lake Fire (App.)	23,464,312	1.3017	\$30,544
Fallsburg	Davos Light	6,847,848	0.4089	\$2,800
	Davos Light Section 3	16,352,893	0.7399	\$12,100
	Fallsburg Consolidated Sewer	89,992 Units	10.41946 *RPU	\$937,668
	Fallsburg Consolidated Water	364,078,460	0.6179	\$224,953
	Fallsburg Fire	111,788,528	1.4556	\$162,722
	Fallsburg Light	90,758,052	0.8712	\$79,069
	Glen Wild Light	4,817,693	0.6869	\$3,309
	Hasbrouck Light	4,485,009	0.4905	\$2,200
	Hurleyville Fire (App.)	31,869,312	1.8585	\$59,229
	Hurleyville Light	21,798,191	0.9551	\$20,819
	Laurel Park Light	13,521,693	0.5990	\$8,100
	Loch Sheldrake Fire (App.)	118,524,928	1.1692	\$138,574
	Loch Sheldrake Light	67,751,715	0.9374	\$63,507
	Loch Sheldrake Public Parking	37,365,656	0.0310	\$1,157
	Mountaindale Fire	48,086,103	1.3651	\$65,642
	Mountaindale Light	24,074,743	0.8972	\$21,600
	Sheldrake Shores Light	8,661,693	0.9605	\$8,320
	South Fallsburg Public Parking	108,302,112	0.3013	\$32,629
	Woodbourne Fire	78,706,227	1.4057	\$110,639
	Woodbourne Light	23,817,863	0.9243	\$22,015
	Woodbourne Public Parking	7,873,108	0.1778	\$1,400
	Woodridge Fire	54,610,900	0.8630	\$47,131

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Forestburgh	Cuddebackville Fire	1,211,122	3.0550	\$3,700
	Forestburgh Fire	18,772,189	4.5817	\$86,008
Fremont	Callicoon Center Fire	6,126,356	1.5915	\$9,750
	Fremont Center Light	1,953,546	0.5119	\$1,000
	Hankins Fire (Fremont Center)	63,184,446	0.8714	\$55,059
	Hankins Light	6,370,280	0.6279	\$4,000
	Long Eddy Fire	10,931,165	1.0323	\$11,284
	Long Eddy Light	6,524,601	0.7663	\$5,000
	North Branch Fire (App.)	15,594,484	1.0856	\$16,929
	Roscoe (Tennanah Lake) Fire	38,542,260	0.5189	\$20,000
	Tennanah Lake Light	1,330,326	1.5034	\$2,000
Highland	Eldred Light	6,136,064	0.3439	\$2,110
	Highland Fire	48,694,677	0.7482	\$36,432
Liberty	Ferndale Light	3,025,180	1.5867	\$4,800
	Ferndale Water	39,582,325	3.6952	\$146,264
	Infirmity Road Sewer	80.00 Units	664.47500 *RPU	\$53,158
	Liberty Fire Protection	336,799,619	0.9285	\$312,724
	Loch Sheldrake Fire (App.)	2,565,302	1.0999	\$2,822
	Loch Sheldrake Light	6,836,975	0.9727	\$6,650
	Loomis Sewer	101.40 Units	166.10454 *RPU	\$16,843
	Loomis Sewer Extension #1	78.54 Units	311.82837 *RPU	\$24,491
	Loomis Water	6,860,851	1.3567	\$9,308
	Parksville Light	5,477,257	1.1776	\$6,450
	Stevensville Light	21,635,942	0.9330	\$20,187
	Swan Lake Fire	46,125,812	1.6047	\$74,019
	White Sulphur Springs Fire	61,236,277	1.5938	\$97,600
	White Sulphur Springs Light	10,543,718	0.8488	\$8,950
	White Sulphur Springs Water	13,811,477	1.2349	\$17,056
	Youngsville Fire (App.)	2,810,531	1.4118	\$3,968
Lumberland	Lumberland Fire	215,687,602	0.5804	\$125,181
Mamakating	Bloomingburg Joint Fire (App.)	93,965,393	1.1508	\$108,133
	Howells Fire (App.)	11,890,911	3.1190	\$37,088
	Panther Hill Fire	5,614,189	0.8183	\$4,594
	Philipsport Light	3,038,818	1.1518	\$3,500
	Summitville Fire	23,550,354	2.7464	\$64,679
	Summitville Light	6,494,529	0.5389	\$3,500
	Westbrookville Fire	19,129,170	2.6869	\$51,398
	Wurtsboro Hills Garbage	11,551,243	8.5013	\$98,200
	Wurtsboro Mountain Fire	83,733,589	1.8086	\$151,441
Neversink	Claryville Fire (App.)	423,791	11.5296	\$4,886
	Grahamsville Fire	7,191,830	9.8224	\$70,641
	Livingston Manor Fire Protection (Willowemoc)	999,149	70.0596	\$7,000
	Neversink Fire	22,363,600	9.4335	\$210,967
	Neversink Light	204,160	13.4698	\$2,750

Taxes

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Rockland	Beaverkill Valley Fire (App.)	21,449,922	0.4107	\$8,810
	Fire Protection	107,315,505	0.5932	\$63,661
	Livingston Manor Fire	65,503,845	1.0528	\$68,963
	Livingston Manor Light	40,492,764	0.7346	\$29,744
	Hazel Light	827,000	0.9674	\$800
	Rockland Fire	44,416,149	1.2468	\$55,379
	Roscoe Fire	32,371,451	0.7171	\$23,215
	Roscoe-Rockland Light	29,128,816	0.9612	\$28,000
Thompson	Camelot Woods (Congro) Light	13,567,833	0.0554	\$751
	Emerald Green Light	87,637,117	0.8158	\$71,492
	Fire Protection	490,943,453	0.4593	\$225,483
	Hurleyville Fire (App.)	7,058,225	1.7505	\$12,356
	Kiamesha Lake Sewer	20,969.41 Units	44.92956 **RPU	\$942,146
	Kiamesha Shores Light	3,607,560	0.7415	\$2,675
	Lake Louise Marie Light	22,651,393	0.2833	\$6,418
	Lucky Lake Light	3,421,960	0.6940	\$2,375
	Melody Lake Sewer	61 Houses	495.36 per House	\$30,217
	Patio Home Light	11,847,233	1.0129	\$12,000
	Rock Hill Fire	220,189,668	0.5789	\$127,460
	Rock Hill Light	10,423,535	0.6236	\$6,500
	Sackett Lake Sewer	3,531.00 Units	31.25743 *RPU	\$110,370
	Treasure Lake Light	1,187,853	0.1852	\$220
Tusten	Narrowsburg Fire	32,246,131	0.6202	\$20,000
	Narrowsburg Light	23,364,989	0.6634	\$15,500
	Narrowsburg Water	22,877,003	1.1615	\$26,571
	Tusten Fire Protection	80,640,301	0.6076	\$49,000

Note:

*RPU - Rate Per Unit

Source: Sullivan County Real Property Tax. Prepared by Sullivan County Division of Planning & Community Development.

Special District Taxes, 2002

Sullivan County, New York

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Bethel	Jeffersonville Fire (App.)	19,202,641	1.2890	\$24,752
	Kauneonga Lake Fire	99,854,427	1.2933	\$129,140
	Kauneonga Lake Light	42,772,371	0.6228	\$26,640
	Kenoza Lake Fire (App.)	16,626,269	1.4164	\$23,549
	Smallwood-Mongaup Valley Fire	78,118,756	2.0175	\$157,602
	Swan Lake Fire (App.)	29,518,338	2.4567	\$72,519
	White Lake Fire	126,992,147	1.1459	\$145,515
Callicoon	Callicoon Center Fire	38,472,215	1.6110	\$61,977
	Callicoon Center Light	5,540,399	0.6823	\$3,780
	Jeffersonville Fire (App.)	45,371,200	1.3290	\$60,298
	North Branch Fire (App.)	22,560,989	1.1595	\$26,160
	North Branch Light	3,484,576	0.9241	\$3,220
	Shandalee Fire	25,192,136	0.3374	\$8,500
	Youngsville Fire (App.)	52,052,218	1.5414	\$80,234
	Youngsville Light	8,282,451	0.5210	\$4,315
	Youngsville Water	NA	NA	NA
Cochecton	Cochecton (Lake Huntington) Fire	111,451,399	0.6732	\$75,031
	Kenoza Lake Fire	2,773,449	1.3178	\$3,655
	Lake Huntington Light	9,945,065	0.7491	\$7,450
	Lake Huntington Sewer	9,834,966	-	-
Delaware	Callicoon Fire	45,724,328	2.1082	\$96,395
	Callicoon Light	18,966,004	0.5536	\$10,500
	Hortonville Fire	56,665,422	1.4535	\$82,364
	Jeffersonville (Kohlertown) Light	8,187,381	0.3643	\$2,983
	Jeffersonville Fire (App.)	23,699,528	1.3079	\$30,997
	Kenoza Lake Fire (App.)	22,496,902	1.4400	\$32,396
Fallsburg	Davos Light	6,966,605	0.4170	\$2,905
	Davos Light Section 3	13,435,405	0.9286	\$12,476
	Fallsburg Consolidated Sewer	91,353.00 Units	11.53591 *RPU	\$1,053,840
	Fallsburg Consolidated Water	369,095,283	0.7805	\$288,094
	Fallsburg Fire	103,074,451	1.7994	\$185,475
	Fallsburg Light	98,948,131	0.8049	\$79,643
	Glen Wild Light	4,606,205	0.7381	\$3,400
	Hasbrouck Light	4,496,423	0.5338	\$2,400
	Hurleyville Fire (App.)	31,093,315	2.3953	\$74,478
	Hurleyville Light	21,247,736	0.9787	\$20,796
	Laurel Park Light	10,640,405	0.7894	\$8,400
	Loch Sheldrake Fire (App.)	112,458,106	1.5725	\$176,836
	Loch Sheldrake Light	66,883,504	0.9192	\$61,478
	Loch Sheldrake Public Parking	39,418,208	0.1244	\$8,720
	Mountaindale Fire	58,784,750	0.3543	\$20,827
	Mountaindale Light	22,399,905	1.0277	\$23,021
	Sheldrake Shores Light	7,440,005	1.1720	\$8,720
	South Fallsburg Public Parking	99,730,980	0.3054	\$30,453
	Woodbourne Fire	89,071,320	1.6757	\$149,257
	Woodbourne Light	21,873,215	1.1251	\$24,609
	Woodbourne Public Parking	7,278,884	0.5221	\$3,800
	Woodridge Fire	104,986,507	1.5237	\$159,968

Taxes

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Forestburgh	Cuddebackville Fire	1,469,288	2.8585	\$4,200
	Forestburgh Fire	19,597,274	5.2074	\$102,050
Fremont	Callicoon Center Fire	7,003,545	1.8369	\$12,865
	Fremont Center Light	1,915,311	0.4177	\$800
	Hankins Fire (Fremont Center)	64,109,657	0.8579	\$55,000
	Hankins Light	6,214,674	0.6436	\$4,000
	Long Eddy Fire	10,373,113	1.1095	\$11,509
	Long Eddy Light	6,211,360	0.7728	\$4,800
	North Branch Fire (App.)	16,044,091	1.3215	\$21,202
	Roscoe (Tennanah Lake) Fire	36,954,788	1.0553	\$39,000
	Tennanah Lake Light	1,388,452	1.0803	\$1,500
Highland	Eldred Light	6,187,105	0.2909	\$1,800
	Highland Fire	42,005,979	0.9272	\$38,950
Liberty	Briscoe Road Sewer	720.35 Units	305.67502 *RPU	\$220,193
	Ferndale Light	3,115,381	1.8585	\$5,790
	Ferndale Water	46,129,569	3.2940	\$151,949
	Hurleyville Fire (App.)	1,883,142	2.5536	\$4,809
	Indian Lake Water	NA	NA	NA
	Infirmary Road Sewer	80.00 Units	738.3125 *RPU	\$59,065
	Liberty Fire Protection	333,214,658	1.2330	\$410,846
	Loch Sheldrake Fire (App.)	2,481,698	1.6731	\$4,152
	Loch Sheldrake Light	8,342,336	0.7792	\$6,500
	Loomis Sewer	172.00 Units	301.05200 *RPU	\$24,897
	Loomis Sewer Extension #1	59.70 Units	299.83250 *RPU	\$17,900
	Loomis Water	6,841,389	1.7258	\$11,807
	Parksville Light	6,113,804	1.0550	\$6,450
	Stevensville Light	16,160,983	1.4864	\$24,021
	Swan Lake Fire	39,967,750	2.5637	\$102,465
	White Sulphur Springs Fire	64,713,493	1.5806	\$102,289
	White Sulphur Springs Light	14,776,072	0.5344	\$7,897
	White Sulphur Springs Water	16,827,364	1.2606	\$21,213
	Youngsville Fire (App.)	2,652,187	1.3910	\$3,689
Lumberland	Lumberland Fire	216,313,102	0.6472	\$139,992
Mamakating	Bloomington Joint Fire (App.)	204,789,377	0.7340	\$150,308
	Howells Fire (App.)	26,244,130	1.3930	\$36,557
	Panther Hill Fire	11,327,191	-	-
	Philipsport Light	6,783,158	0.5455	\$3,700
	Summitville Fire	48,547,418	1.7630	\$85,587
	Summitville Light	13,895,580	0.2879	\$4,000
	Westbrookville Fire	40,943,971	1.5495	\$63,442
	Wurtsboro Hills Garbage	26,220,100	2.2883	\$60,000
	Wurtsboro Mountain Fire	186,871,509	0.8378	\$156,557
Neversink	Claryville Fire (App.)	444,210	28.8853	\$12,831
	Grahamsville Fire	8,983,627	13.6737	\$122,840
	Livingston Manor Fire Protection (Willowemoc)	1,026,462	8.2809	\$8,500
	Neversink Fire	21,450,999	19.1457	\$410,694
	Neversink Light	205,010	13.1701	\$2,700

Town	Special District	(Taxable) Valuation	Rate per \$1,000	Tax Amount
Rockland	Beaverkill Valley Fire (App.)	22,797,158	0.4567	\$10,412
	Fire Protection	109,432,717	0.6787	\$74,270
	Livingston Manor Fire	62,664,337	1.1044	\$69,205
	Livingston Manor Light	38,352,796	0.6701	\$25,700
	Hazel Light	820,000	0.9756	\$800
	Roscoe-Rockland Fire	43,801,147	2.0051	\$87,826
	Roscoe-Rockland Light	29,073,527	0.6476	\$18,827
Thompson	Camelot Woods (Congro) Light	13,122,821	0.0610	\$800
	Emerald Green Light	86,766,555	0.4482	\$38,885
	Fire Protection	463,843,321	0.6671	\$309,448
	Hurleyville Fire (App.)	6,954,377	2.1642	\$15,051
	Kiamesha Lake Sewer	7,580.50 Units	40.08311 *RPU	\$303,850
	Kiamesha Shores Light	3,381,156	0.7024	\$2,375
	Lake Louise Marie Light	21,943,178	0.2722	\$5,972
	Lucky Lake Light	3,372,356	0.5634	\$1,900
	Melody Lake Sewer	61 Houses	529.60 per House	\$32,306
	Patio Home Light	11,246,321	0.6674	\$7,506
	Rock Hill Fire	230,989,721	0.6613	\$152,755
	Rock Hill Light	10,179,313	0.5403	\$5,500
	Sackett Lake Sewer	3,611.00 Units	26.42 *RPU	\$95,403
	Treasure Lake Light	1,235,152	0.2834	\$350
Tusten	Narrowsburg Fire	36,568,825	0.5469	\$20,000
	Narrowsburg Light	22,927,858	0.4362	\$10,000
	Narrowsburg Water	29,563,653	1.3497	\$39,901
	Tusten Fire Protection	86,908,577	0.6047	\$52,552

Note:

*RPU - Rate Per Unit

Source: Sullivan County Real Property Tax. Prepared by Sullivan County Division of Planning & Community Development.

Sullivan County School Tax, 2002 - 2003 School Year
Sullivan County, New York

School District	School Rate	Library Rate
Eldred Central		
Highland	18.39520	0.01855
Lumberland	14.15224	0.01427
Tusten	16.31470	0.01645
Ellenville Central		
Mamakating	30.09080	1.15020
Fallsburg Central		
Fallsburg	28.73654	0.33930
Mamakating	35.44881	0.41855
Thompson	31.64277	0.37361
Liberty Central		
Bethel	30.92034	0.37148
Fallsburg	28.19535	0.33874
Liberty	28.19545	0.33874
Neversink	436.46051	5.24365
Rockland	28.19535	0.33874
Thompson	31.04873	0.37302
Livingston Manor		
Callicoon	15.21970	0.18450
Liberty	15.21970	0.18450
Neversink	235.59850	2.85570
Rockland	15.21970	0.18450
Minisink Valley		
Mamakating	24.19654	
Monticello Central		
Bethel	18.50000	
Fallsburg	16.87015	
Forestburgh	95.09669	
Mamakating	20.81193	
Thompson	18.57758	
Pine Bush Central		
Mamakating	26.40676	
Port Jervis City		
Forestburgh	119.06805	5.48479
Mamakating	26.05807	1.20035

School District	School Rate	Library Rate
Roscoe Central		
Callicoon	13.09485	0.10448
Fremont	13.09485	0.10448
Rockland	13.09485	0.10448
Sullivan West		
Bethel	17.65981	0.50659
Callicoon	16.10398	0.46196
Cochecton	16.10398	0.46196
Delaware	17.28637	0.49588
Fremont	16.10398	0.46196
Liberty	16.10398	0.46196
Tusten	16.10455	0.46198
Tri-Valley Central		
Fallsburg	20.61710	0.19450
Liberty	20.61740	0.19450
Neversink	319.14330	3.01050

Source: Sullivan County Treasurer's Office. Prepared by Sullivan County Division of Planning & Community Development.

Municipal Assessors Sullivan County, New York

Municipality	Assessor	Mailing Address (Municipal Building)	Phone Number
Bethel Town	Marguerite Brown	P.O. Box 300, White Lake 12786	583-4713
Callicoon Town	Bonnie Hubert	P.O. Box 427, Jeffersonville 12748	482-3881
Cochecton Town	Lorry King	P.O. Box 245, Lake Huntington 12752	932-8225
Delaware Town	Frank Fulton	P.O. Box 129, Hortonville 12745	887-5250
Fallsburg Town	Michael Pilmenstein	P.O. Box 830, South Fallsburg 12779	434-8810
Forestburgh Town	David M. Griffin	P.O. Box 114, Forestburgh, 12777	794-0611
Fremont Town	William D. Quick	Box 11, Fremont Center 12736	887-4286
Highland Town	Lorry King	P.O. Box 198, Eldred 12732	557-6563
Liberty Town	Kathy Sprague	120 North Main Street, Liberty 12754	292-4843
Lumberland Town	Minke W. Kwak	P.O. Box 262, Glen Spey 12737	858-0968
Mamakating Town	Alane A. Romer	2948 Route 209, Wurtsboro, 12790	888-3015
Neversink Town	David VanValkenburg	P.O. Box 307, Grahamsville 12740	985-7685
Rockland Town	Cynthia Theadore	95 Main Street, Livingston Manor 12758	(607) 498-5151
Thompson Town	Thomas Frey	4052 Route 42, Monticello 12701	794-2500
Tusten Town	Kenneth Baim	P.O. Box 195, Narrowsburg 12764	252-3310

Source: Sullivan County Directory. Prepared by Sullivan County Division of Planning & Community Development.