

Tax Exempt Properties in Fairview

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Executive Summary

The Fairview Fire District in Dutchess County, New York, is known to contain a large proportion of tax exempt property. Widely quoted figures put the percentage of Fairview's tax exempt market value in the range of 70 to 80 percent of Fairview's total market value. I have not been able to verify that any figures in this range are correct. On the contrary, my examination shows that *Fairview's exempt market value is only 42 percent of Fairview's total market value*. This result is based on primary sources of data from the 2007 assessment roll year – the last year for which data is available.

It has been suggested that the relatively low exempt percent found in this report is due to a major underassessment of exempt properties in Fairview. This claim may have some validity. However, the analysis in this report shows that even with very liberal upward adjustment of exempt assessments, *Fairview is unlikely to have an exempt percent exceeding 57 in the foreseeable future*.

My investigation has found two source documents which have been cited as supporting a 77 exempt percent for Fairview. The most important is a study by C. T. Male Associates, consulting for the Fairview Fire District in 2006. My analysis found that *the C.T. Male result is actually consistent with my own*. However, unusual phrasing in C.T. Male's report may have contributed to misunderstanding of their result. The second document cited as supporting a 77 exempt percent for Fairview is a single-page annotated listing. I have not been able to determine the authorship of this second document, nor have I found a way to verify its apparent conclusion.

This new understanding of the exempt percent has important implications for our quest to reduce fire taxes in Fairview. In particular, bills have been introduced this year in the New York State Senate, the New York State Assembly, and the Dutchess County Legislature intended to alleviate the burden on property taxpayers in fire districts with very high exempt percents. Unfortunately, such bills would not have the intended effect for the Fairview Fire District, because *Fairview does not meet the requirements of these bills for a high exempt percent*.

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For most up-to-date copy of this report, see <http://home.roadrunner.com/~billrubin/FairviewFireTax>

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Introduction

Owners of taxable property in the Fairview Fire District of Dutchess County, New York, are aware that their fire taxes are high. But beyond this, a quantitative sense of how high they are, and why, has been hard to come by. Some of the information that has been available thus far has been unverifiable, misleading, and/or just plain wrong. In my view, there is a need for concrete, precise, verifiable information to help us understand the problem better. By “verifiable” I mean that the reader does not need to trust what's written, because he can confirm it independently by himself. The intent with this report is to write in such a way that the reader can compare the data with original sources, and can check all calculations. The sources of all data are all carefully documented, and the calculations are described in detail.

What is the Question?

It is well known that much of the property in the Fairview Fire District is tax exempt. This report focuses on addressing the following questions related to the tax exempt properties in Fairview:

- How much of the Fairview Fire District is tax exempt?
- Who are the owners of the tax exempt properties, and how much does each own?
- What if the assessments of tax exempt properties are way off?
- What do previous documents have to say about the exempt percent of Fairview?

A central concept defined and used in this report is that of *exempt percent*, a useful way to measure how much of a fire district is tax exempt.

Exempt Percent

The *exempt percent* is defined in this report as *the percent of total market value of Fairview which is tax exempt*. The exempt percent is the parameter which has been used in the past (perhaps not by that name), and which will be used in this report, to quantify how much of Fairview is tax exempt. The exempt percent is a useful measurement because it is based on market value, a standard, objective way to measure the value of properties. Market value is also the foundation for determining fire tax rates.

Primary Sources of Data

The primary sources of data for this report are References [1] and [2]. Reference [1] lists each of the 2224 parcels of property in the Fairview Fire District for the 2007 assessment roll year – the latest year for which this information is available. For each parcel,

Reference [1] gives its owner, assessed value, taxable assessed value, and other information. *The Fairview Fire District comprises portions of the Town of Hyde Park and portions of the Town of Poughkeepsie.* Therefore, Reference [1] lists separately the 775 Hyde Park parcels and the 1449 Poughkeepsie parcels of Fairview. In this way, the proper equalization rate for each town can conveniently be used.

Reference [2] provides the equalization rates for every town in Dutchess County for the 2007 assessment roll year. The equalization rates are used to convert assessed values to market values in each town. Reference [2] also provides the total taxable assessed value of every town within every fire district in Dutchess County for the 2007 assessment roll year.

References [1] and [2] together provide a complete, coherent snapshot of the assessed values of all properties in the Fairview Fire District. *This snapshot is the basis for the fire taxes actually paid by Fairview property owners in 2008. The data provided by References [1] and [2] is self-consistent, in that the sum of the taxable assessed values in Reference [1] is equal – to the penny – to the total taxable assessed values in Reference [2].*

Exempt Percent in the Fairview Fire District

Table 1 shows the taxable and total (taxable plus exempt) assessed values for both the Hyde Park segment and the Poughkeepsie segment of the Fairview Fire District, as found in References [1] and [2]:

Table 1 – Assessed Values in the Fairview Fire District

	Hyde Park	Poughkeepsie
Total assessed value	\$83,974,923	\$818,983,976
Taxable assessed value	\$75,762,285	\$417,903,094
Equalization rate (percent)	45	100

Origin of Data

The assessed value data items for Hyde Park in Table 1 are copied from the cumulative totals line, “FF012 Totals” on page 20 of Reference [1]. The total assessed value is the “Ad Valorem Value” (next to last data item) and the taxable assessed value is the “Taxable Value” (last data item).

The assessed value data items for Poughkeepsie in Table 1 are copied in the same way from the cumulative totals line, “FF025 Totals” on page 57 of Reference [1].

The data in Reference [1] correctly accounts for certain nuances in property values, according to the staff at the Dutchess County Real Property Tax Service Agency (RPTSA):

- The Ad Valorem Value column of data correctly accounts for the fact that some properties may be partially inside the Fairview portion of a Town, and partially outside it. Only the value of the portion inside Fairview (and the Town) is included in the Ad Valorem Value.
- The Taxable Value column of data correctly accounts for the fact that some properties may be partially taxable and partially exempt.

The equalization rate data items in Table 1 (row 3) are copied from the second column of Reference [2].

Interpretation of Data

The reader can verify that *the taxable assessed values in Table 1 (row 2) are the same as the “Taxable Assessed Valuation” column for the appropriate Town in Reference [2]*. This cross-check provides an important verification of the coherence of the data.

Table 2 shows the market values in Fairview calculated from Table 1:

Table 2 – Market Values in the Fairview Fire District

	Hyde Park	Poughkeepsie	Total Fairview
Taxable market value	\$168,360,633	\$417,903,094	\$586,263,727
Exempt market value	\$18,250,307	\$401,080,882	\$419,331,189
Total market value	\$186,610,940	\$818,983,976	\$1,005,594,916

Calculation of Data

The total market value for Hyde Park in Table 2 is calculated as the total assessed value for Hyde Park in Table 1 divided by the equalization rate for Hyde Park in Table 1. The total market value for Poughkeepsie in Table 2 is calculated similarly.

The taxable market value for Hyde Park in Table 2 is calculated as the taxable assessed value for Hyde Park in Table 1 divided by the Hyde Park equalization rate. The taxable market value for Poughkeepsie in Table 2 is calculated similarly.

The exempt market value for Hyde Park in Table 2 is calculated as the difference between the total and the taxable market values for Hyde Park. The exempt market value for Poughkeepsie in Table 2 is calculated similarly. The last column in Table 2 is simply the sum of the Hyde Park and Poughkeepsie columns.

Interpretation of Data

Table 2 shows the components of Fairview’s market value directly, without the confounding effects of equalization rate. The information in Table 2 can be visualized in the following pie chart:

Market Value of Fairview Fire District

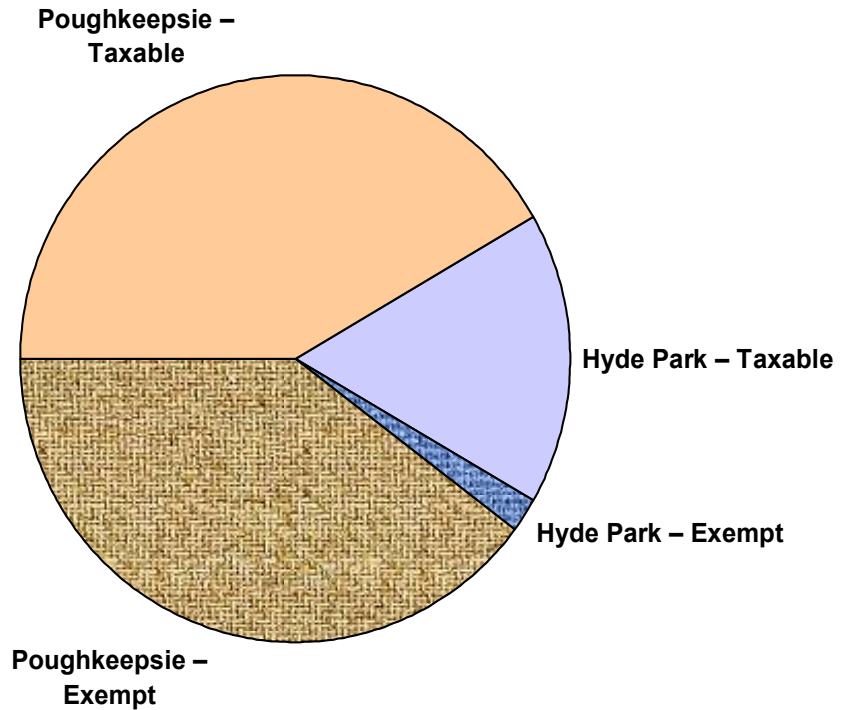


Table 3 – Percentages of Total Market Value

	Hyde Park	Poughkeepsie	Total Fairview
Taxable market value	90.2	51.0	58.3
Exempt market value	9.8	49.0	41.7
Total market value	100.0	100.0	100.0

Calculation of Data

Each percentage value in Table 3 is calculated as the corresponding entry in Table 2 divided by the entry in the last row of Table 2.

Interpretation of Data

Fairview's exempt market value is 41.7 percent of Fairview's total market value.

Table 4 – Percentages of Fairview Fire District

	Hyde Park	Poughkeepsie	Total Fairview
Taxable market value	28.7	71.3	100.0
Exempt market value	4.4	95.6	100.0
Total market value	18.6	81.4	100.0

Calculation of Data

Each percentage value in Table 4 is calculated as the corresponding entry in Table 2 divided by the entry in the last column of Table 2.

Interpretation of Data

Table 4 shows the separate contributions that Hyde Park and Poughkeepsie make to Fairview’s taxable, exempt, and total market value. Although Hyde Park has 28.7 percent of the taxable market value of Fairview, it has only 4.4 percent of the exempt market value of Fairview.

Tax Exempt Properties

Reference [1] lists 100 properties which are totally exempt, and 4 additional properties which are partially exempt. The market value of the exempt properties ranges from \$300 for the Bradley Village Sewer, to \$55,000,000 for the DCC main campus. The value of these large single properties is not especially meaningful, since the division of colleges into individual properties appears to be rather arbitrary.

Of the partially exempt properties, 3 belong to the MTA, and one is identified as “St. James Antiochian O”. Only the exempt portion of these properties is added to totals in this report. Taxable portions of these properties amount to an additional \$1,024,645 of market value, which is not included.

The Town of Poughkeepsie contains 88 of the 104 properties, with the 16 remaining being in the Town of Hyde Park.

In Appendix A, I’ve grouped the 104 exempt properties of Fairview in Reference [1] into 15 categories according to the owning institutions.

Table 5 – Summary of Exempt Properties

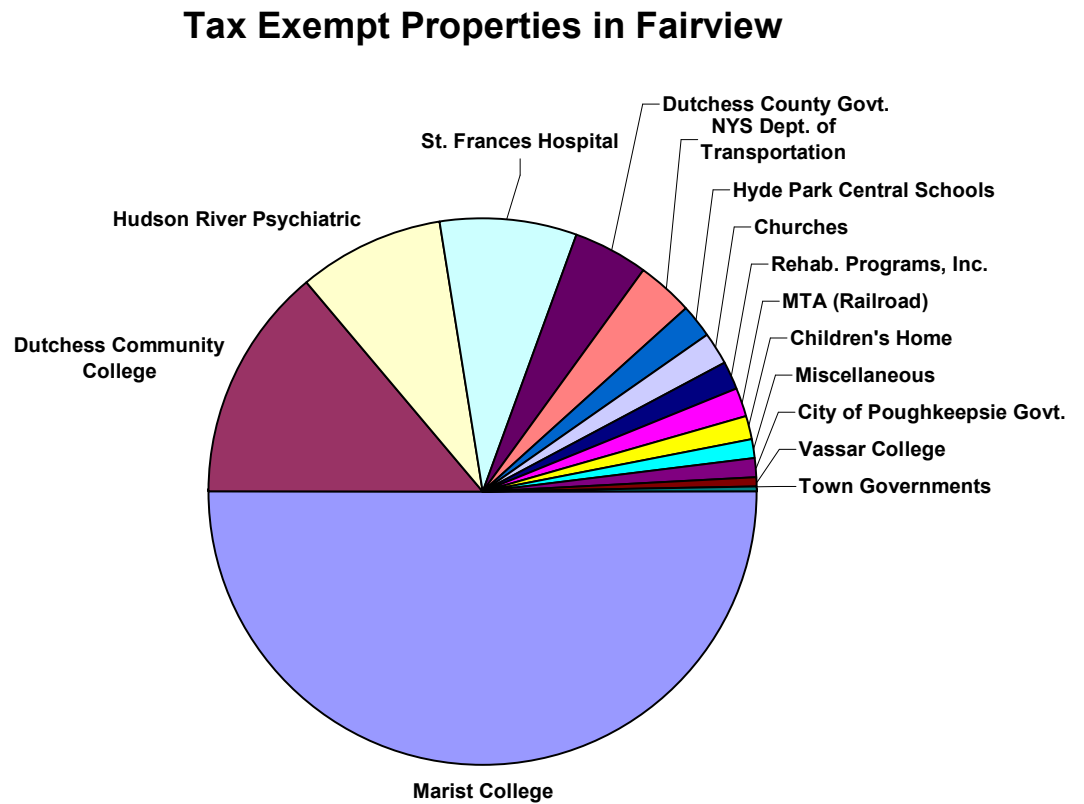
Category	Market Value	Percent
Marist College	209,902,100	50.1
Dutchess Community College	57,916,000	13.8
Hudson River Psychiatric	36,662,889	8.7
St. Frances Hospital	33,060,500	7.9
Dutchess County Govt.	18,352,967	4.4
NYS Dept. of Transportation	14,539,800	3.5
Hyde Park Central Schools	8,484,444	2.0
Churches	7,604,222	1.8
Rehab. Programs, Inc.	7,183,000	1.7
MTA (Railroad)	6,621,689	1.6
Children's Home	6,516,900	1.6
Miscellaneous	4,793,744	1.1
City of Poughkeepsie Govt.	4,521,700	1.1
Vassar College	1,600,000	0.4
Town Governments	1,571,233	0.4
Total:	419,331,189	100.0

Calculation of Data

The rows in Table 5 are copied from the tables in Appendix A of this report. All market values are in dollars.

Interpretation of Data

The information in Table 5 can be visualized in the following pie chart:



Exempt Percent – Factors for Change

The primary result of this study is that *Fairview's exempt market value is 42 percent of Fairview's total market value*, according to official government figures for the 2007 assessment roll year. Stated more succinctly, *Fairview's exempt percent is 42*.

What factors might cause Fairview's exempt percent to change in future years – and by how much? This section explores this question.

Clearly, the exempt percent will not change if all official market values increase or decrease at the same rate. Only if exempt market values change differently than taxable market values can the exempt percent change.

Let's use P to denote the exempt percent – the percent of Fairview's market value that is exempt. We can think of P as being derived from two values: Fairview's taxable market value, which I'll call T, and Fairview's exempt market value, which I'll call E. Since T + E is just Fairview's total market value, it follows that:

$$P = E / (T + E) \times 100\% \quad (1)$$

For 2007, T and E are given in the first two rows of the last column of Table 2. Using these values, we verify that P = 42% (to the nearest percent) as already shown in Table 3, second row of last column.

The current value of Fairview's taxable market value T, \$586 million, is assumed to be reasonably accurate, since economic forces tend to keep it that way. Property owners will be quick to challenge over-assessments, while the town assessors will presumably try to avoid under-assessments, which lead to underpayment of taxes.

The current value of Fairview's exempt market value E, \$419 million, is another matter. Since exempt properties are not taxed on their market values, assessments may be less accurate.

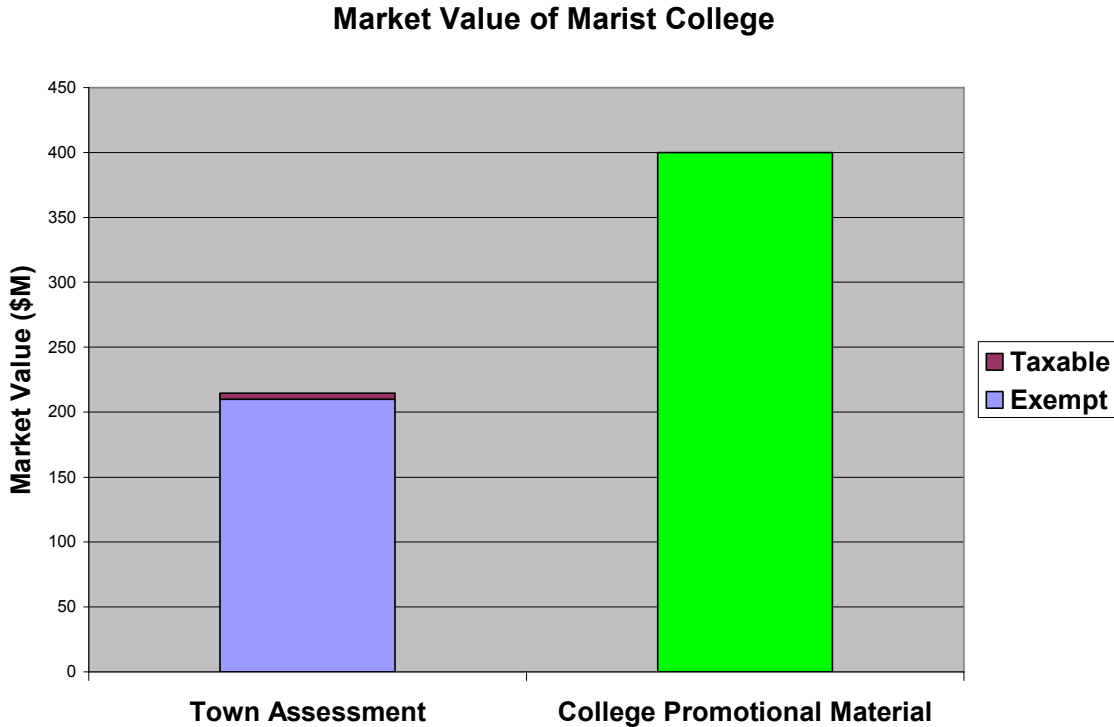
Marist College

For example, many observers have questioned the apparently low-ball assessments for Marist College – the single largest exempt property owner in Fairview by any measure. Ironically, Marist's own promotional materials tout a dramatically higher figure for market value than the assessment database. Let's look at this in a little more detail.

Table 6 – Market Value of Marist College

	Market Value
Taxable (from Appendix B)	4,798,700
Exempt (from Appendix A)	209,902,100
Total	214,700,800

Table 6 shows the total market value of Marist College – according to the assessment database (Reference [1]) – to be approximately \$215 million. But Marist’s promotional material, Reference [4], estimates a market value of \$400 million – nearly twice the Town assessor’s figure! The following chart illustrates this difference graphically:



The green bar for the promotional material illustrates that the taxable/exempt breakdown isn’t known for this data. One can probably assume that the market value of Marist College is not substantially higher than \$400 million, and that it may even be lower, for two reasons: 1) The \$400 million estimate probably includes not only real property, but also furnishings and equipment not considered in tax assessments. 2) The purpose of Marist’s promotional materials is to impress potential students and other Marist stakeholders, so it is unlikely to understate the true value.

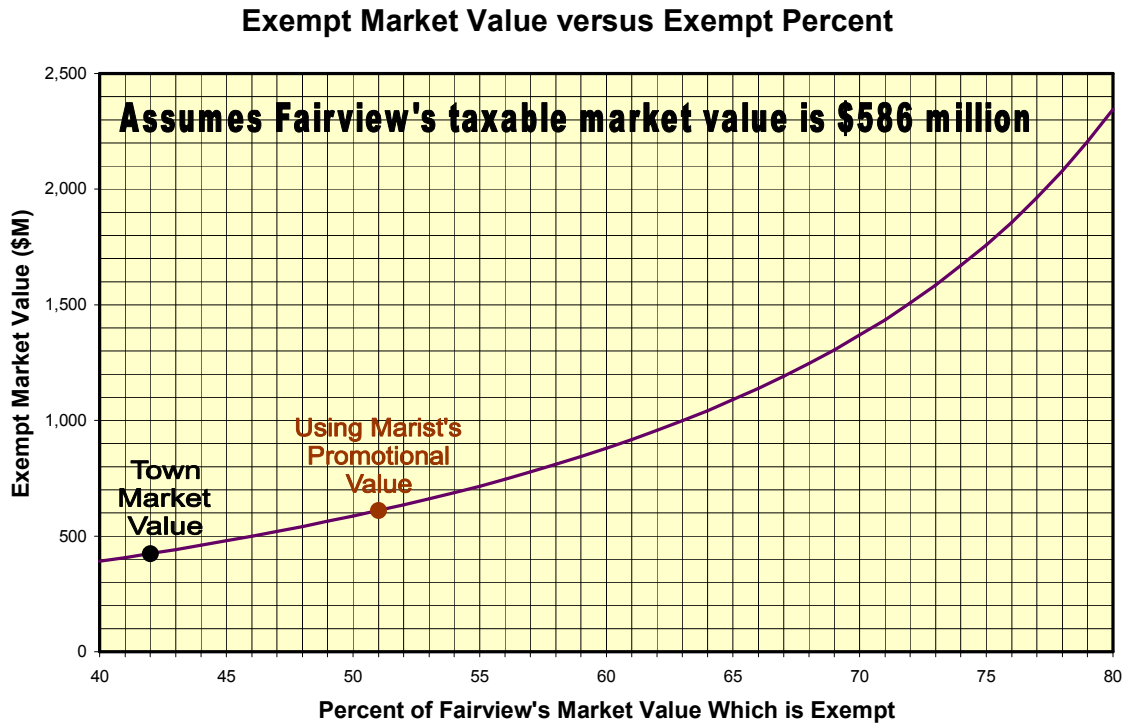
For the sake of this analysis, let us suppose that Marist’s promotional value had been used in the 2007 assessment roll instead of the Town of Poughkeepsie’s assessment. Let’s also assume the same taxable amount of Marist’s market value – just under \$5 million. The question is, “How much would using the promotional value have increased P, the percent of Fairview’s market value that is exempt? Equation (1) can be used to answer this question. The value of T is the same as before, but the value of E is larger by the difference between the green and the blue bars in the above chart, or about \$190 million. Thus we have

$$P = 609,331,189 / (586,263,727 + 609,331,189) \times 100\% = 51\%$$

In summary, *nearly doubling Marist College’s market value increases the exempt percent from 42 to 51, or 9 percentage points.*

Graph of Exempt Value versus Exempt Percent

The following graph shows the two exempt percent values we calculated and the corresponding exempt market values for Fairview. The black dot shows the value corresponding to Reference [1]; the red dot shows the value if the Marist promotional data is used.



The above graph is that of the inverse function² of (1), where T is set to \$586 million – the value derived from Reference [2]. One check on the validity of this graph is that its value at 50 percent is \$586 million exempt – the same as the taxable value.

DCC Dormitories

Dutchess Community College (DCC) has recently proposed to build dormitories in Fairview, on land which is already tax exempt. Such construction would increase the market value of this exempt land. For the purposes of this study, let's assume that the dormitories would increase the market value of the land by \$20 million³. The above graph shows that this additional \$20 million would increase Fairview's exempt percent by roughly 1 percent – from 42 percent to 43 percent, for example.

² Geeks can verify that this inverse function can be expressed as $E = T \times (1 / (1/P - 1))$.

³ The \$20 million estimate is based on a report that SUNY Ulster proposes to build dormitories for just over half as many students for \$10 million.

Maximum Plausible Exempt Percent is 57

The exempt graph can be used to determine the exempt percent for any given exempt value, and visa versa. Consider an extreme case: Assume Marist College’s promotional value is correct, so that Marist was undervalued by a factor of $\$400/\$215 = 1.86$. Further assume that all other exempt properties in Fairview were also undervalued by the same factor. Then the “true” exempt market value of Fairview would have been $1.86 \times \$419$ million = \$780 million. The above graph shows that this exempt value corresponds to an exempt percent of 57. *It would seem unlikely that the exempt percent could exceed 57.*

Large Percents Exempt Imply Large Exempt Values

Another way to view the above graph is to figure the factor by which the current exempt market value need be multiplied to yield a given exempt percent. See Table 7 below.

Table 7 – Hypothetical Percents Exempt

Exempt percent	Exempt Market Value (\$M)	Factor Larger Than in Table 2
42	425	1.0
50	586	1.4
60	879	2.1
70	1,368	3.3
77	1,963	4.7
80	2,345	5.6

Table 7 shows, for example, that 80 percent tax exempt implies that Fairview’s exempt market value is \$2.35 billion – 5.6 times greater than the 2007 assessment value.

Review of Previous Work Related to Exempt Percent

The only documents I am aware of which have been cited as justifying large exempt percents are the C. T. Male report (Reference [5]), and the dcfire05.exl-b10 file (Reference [6]). However, careful reading of the C. T. Male report shows it to be consistent with my own findings. The dcfire05.exl-b10 file asserts an exempt percent of 77, but its claim cannot be validated. See below for details.

C. T. Male Report

The C. T. Male report (Reference [5]) is a roughly 50-page document prepared by C. T. Male Associates, acting as consultants for the Fairview Fire District. This document is one volume of a set of about 5 volumes prepared by these consultants under contract to the Fire District in late 2006. I have examined the parts of this report that Fairview Fire Chief Tory Gallante suggested might be relevant to my study. My findings are as follows:

1. Reference [5] is a relatively wide-ranging report on the Fairview Fire District, dealing such disparate matters as land use, transportation patterns, demographic profiles, planning and zoning regulations, road and parking requirements and standards, fire codes, and what are called “cultural resources impacting land use”. In other words, *Reference [5] is not particularly focused on issues related to the percent of tax exempt properties.* The word “assessment” in the title of this report does not refer to tax assessment, but has a more general meaning.
2. The portion of Reference [5] which touches on percent of exempt properties seems limited to just half a paragraph in a section entitled, “Future Land Use Development Analysis”, subsection 4.1 “Existing & Proposed Cultural Resources Impacting Land Use”. The other half of the paragraph focuses on the number of fire and EMS calls to the exempt properties. Thus, the context implies that *the statement about exempt properties is not a central one of the report, or even of the section, but simply a minor statistic* in a report full of information on a wide-ranging set of issues.
3. Although others may have interpreted the statement in Reference [5] to mean that 77 percent of Fairview’s market value is tax exempt, that is not my interpretation. On the contrary, as I read the relevant passage in Reference [5], *the statement about percent of exempt properties seems to be consistent with my own conclusion that 42 percent of Fairview’s market value is exempt.* See below for details.
4. The statement in Reference [5] is not phrased in the most direct, straightforward way. That is, the statement construction is such that *a very careful reading of the statement is needed in order to avoid coming to a conclusion different from what was intended.* The roundabout phrasing of this statement is further evidence that the authors did not consider their result to be an important part of the study.

The relevant passage from page 34 of Reference [5] is as follows:

According to the Dutchess County Department of Planning & Development, there were approximately 30 major tax exempt entities within the Fairview District. These properties combined represent almost 73% of the total taxable properties within the Fire District, which translates to almost half of the Fire District being exempt from *[sic]* local fire district revenue sharing.

There is admittedly some ambiguity about how to interpret the above passage because the term “properties” is imprecise. Also, it’s not clear to me exactly what’s meant by “revenue sharing”. However, the word “revenue” and the use of the words “taxable” and “exempt” (twice) leads me to think that the intended meaning of “properties” is *market value of properties*. These assumptions lead to the following interpretation:

The market value of tax exempt properties represents almost 73% of the total *taxable* properties within the Fire District, which translates to almost half of the Fire District being tax exempt.

I’ve emphasized the word “taxable” in the above interpretation, because it makes all the difference in the correct understanding of this passage. With the word “taxable” removed, the first part of the sentence would indeed say that the exempt percent P is 73. It would be easy to overlook the word “taxable” in this sentence, because it is somewhat unexpected. But since it’s there, it changes the meaning dramatically. Using the notation of the previous section, it’s saying that

$$(E / T) \times 100\% = 73\%$$

Solving the above for T gives

$$T = (100 / 73) \times E$$

Substituting the above value of T into equation (1) gives

$$P = E / ((100 / 73) \times E + E) \times 100\% = 1 / ((100 / 73) + 1) = 42\%$$

In other words, *the passage from Reference [5] is saying, in a round-about way, that the exempt percent is 42 – exactly what my report has concluded*. It’s rather remarkable to have such perfect agreement, since Reference [5] was based on the 2006 assessment roll, while my work was based on the 2007 assessment role.

We can have some confidence that we have found the intended meaning, because it is consistent with the last clause of the above passage: 42 percent is “almost half” (50 percent) of the Fire District being tax exempt. I have not found a different interpretation of Reference [5] which makes sense in this way.

File dcfire05.exl-b10

Reference [6] is a one page annotated listing identified by a file name something like “dcfire05.exl-b10”. I obtained my copy of Reference [6] by fax from State Sen. Stephen M. Saland’s Albany office on June 2, 2008. Staff there claimed they “probably” received it from the Fairview Fire District. However, the Fairview Fire Department was not able to confirm this. Thus, *I have been unable to determine the originator of this document.*

I have examined Reference [6] in some detail. My findings are as follows:

1. Much of Reference [6] appears to have been copied from a document similar to Reference [2], except that it is for the year 2005 (2004 assessment roll). Reference [6] uses this information to calculate a Fairview taxable market value of \$405,687,590 for the 2004 assessment year. I have verified that this value is correct.
2. The sixth line from the bottom of the page indicates a tax exempt market value for the Fairview Fire District of \$1,354,678,192. That’s \$1.35 billion. *I found no clue in Reference [6] to help determine where the \$1.35 billion exempt market value for Fairview came from.* Values for tax exempt properties are not obtainable from the kind of data in the rest of Reference [6]. The \$1.35 billion value is used to calculate a 77 exempt percent for Fairview on the same line.
3. *I have no way to validate the claim in Reference [6] that Fairview’s exempt market value is \$1.35 billion, and therefore, that the exempt percent is 77.*

Acknowledgements

I'm especially grateful to Ms. Kathy Myers and her staff at the Dutchess County Real Property Tax Service Agency (RPTSA), not only for providing Reference [1], but for much help with understanding this data. Without the assistance of the RPTSA staff, this report would not have been possible. I'm also grateful to Mr. Tory Gallante, Fairview Fire Chief, for generously providing me convenient access to Reference [5], for identifying passages relevant to this work, and for countless other kindnesses. Many thanks are due Ms. Virginia Buechele for alerting me to Reference [4], and for questioning the assessed values of exempt properties at Marist College. Thanks to Tina Marlow of Sen. Stephen M. Saland's Albany office for supplying Reference [6]. I'm especially grateful to Ms. Beverly Allyn for introducing me to the Fairview fire tax problem, and for sharing with me her clear perspective on the issues.

References

- [1] Data report *Cross Reference Report – 2007 – Prior Year File*, prepared by the Dutchess County Real Property Tax Service Agency (RPTSA), May 20, 2008, at the request of Bill Rubin. A copy of this report, which lists all 2224 parcels of property in Fairview together with their assessed value and taxable value, is available at <http://home.roadrunner.com/~billrubin/FairviewFireTax>.
- [2] Pamphlet *2008 County, Town, School & Village Tax Rates*, published by the Dutchess County Real Property Tax Service Agency (RPTSA), 22 Market St., Poughkeepsie, NY 12601. This pamphlet is also available at <http://www.co.dutchess.ny.us/CountyGov/Departments/RealPropertyTax/rptaxrates2008.pdf>
- [3] Property Classification Codes are defined by the New York State Office of Real Property Services. See <http://www.orps.state.ny.us/assessor/manuals/vol6/ref/prclas.htm>
- [4] Marist College's website, particularly the "Marist at a Glance" page at <http://www.marist.edu/about/glance.html>
- [5] *Land Use Analysis & Assessment Report, Fairview Fire District*, prepared by C. T. Male Associates, P.C., Latham, NY, October 16, 2006, CTM Project No. 06.6206.
- [6] One page annotated listing (received by fax) identified by a file name something like "dcfire05.ex1-b10". A copy of this page is available at <http://home.roadrunner.com/~billrubin/FairviewFireTax>.

Appendix A – Listing of Exempt Parcels

Below are listed all the tax exempt parcels of Reference [1], grouped into 15 meaningful categories. The market values (column 2 of each table) are in dollars. The meanings of the property class codes (column 3 of each table) relate to the zoning and purpose of the property, and are defined in Reference [3].

Marist College		
Parcel ID	Exempt Market Value	Property Class
6062-02-884713-0000	48,682,500	613
6062-02-890825-0000	37,500,000	613
6062-02-888756-0000	27,375,000	613
6062-02-870603-0000	19,277,100	613
6162-09-004702-0000	15,155,100	613
6162-09-100731-0000	15,000,000	613
6162-05-094791-0000	14,000,000	613
6062-02-920884-0000	10,393,200	613
6062-02-891913-0000	7,291,200	613
6062-02-874650-0000	6,813,600	613
6062-02-873997-0000	2,685,000	613
6062-02-974742-0000	1,363,200	613
6162-09-060713-0000	1,125,000	613
6162-05-064792-0000	786,900	613
6062-02-832910-0000	650,000	330
6162-05-035776-0000	300,000	340
6062-02-917955-0000	263,500	210
6062-02-890825-0001	240,500	210
6062-02-821792-0000	170,000	330
6062-02-776732-0000	126,000	311
6062-02-875778-0000	100,800	692
6162-05-066770-0000	100,000	330
6162-09-022749-0000	93,700	340
6062-02-970768-0000	92,300	340
6162-05-002778-0000	85,200	340
6062-02-974792-0000	75,000	438
6162-05-005805-0000	73,900	340
6062-02-968798-0000	73,800	341
6062-02-969745-0000	9,600	340
Total:	209,902,100	

Dutchess Community College		
Parcel ID	Exempt Market Value	Property Class
6162-07-690850-0000	55,000,000	613
6162-02-680990-0000	1,100,000	438
6162-02-800860-0000	909,000	653
6163-19-621061-0000	563,400	613
6163-04-726045-0000	218,500	210
6163-04-727027-0000	86,300	311
6162-07-627770-0000	38,800	311
Total:	57,916,000	

Hudson River Psychiatric		
Parcel ID	Exempt Market Value	Property Class
6163-03-301169-0000	30,000,000	641
6163-03-301169-0003	2,500,000	641
6063-04-880180-0000	1,750,000	311
6063-04-826208-0000	1,200,000	641
6163-04-713409-0000	1,111,111	641
6163-04-666418-0000	59,778	311
6163-03-392313-0000	32,000	311
6063-04-825052-0000	10,000	311
Total:	36,662,889	

St. Frances Hospital		
Parcel ID	Exempt Market Value	Property Class
6162-09-090607-0000	23,000,000	641
6162-09-105636-0000	8,400,000	437
6162-09-016620-0000	860,000	465
6162-09-101681-0000	310,000	210
6162-09-019630-0000	300,000	465
6162-09-072632-0000	190,500	641
Total:	33,060,500	

Dutchess County Govt.			
Parcel ID	Exempt Market Value	Property Class	Description
6062-02-976554-0000	9,338,100	642	Dept. of Mental Health
6162-05-062838-0000	3,500,000	449	Warehouse
6163-02-859662-0000	2,441,556	662	911 call center
6163-04-900472-0000	1,994,889	962	County park?
6163-04-723116-0000	422,300	311	Residential vacant land
6163-02-876717-0000	346,222	662	911 call center
6163-04-842250-0000	309,900	311	Residential vacant land
Total:	18,352,967		

NYS Dept. of Transportation		
Parcel ID	Exempt Market Value	Property Class
6163-19-606161-0000	13,999,800	651
6163-19-606161-0001	460,000	311
6163-19-607088-0000	80,000	692
Total:	14,539,800	

Hyde Park Central Schools			
Parcel ID	Exempt Market Value	Property Class	Description
6162-02-501940-0000	8,100,000	612	Violet Avenue School
6163-02-785655-0000	384,444	592	
Total:	8,484,444		

Churches			
Parcel ID	Exempt Market Value	Property Class	Description
6163-02-553593-0000	7,137,556	620	St. Peter's Church
6163-02-503528-0000	466,667	483	Plus 311,111 taxable
Total:	7,604,222		

Rehab. Programs, Inc.		
Parcel ID	Exempt Market Value	Property Class
6163-03-347106-0000	3,051,000	614
6163-03-348096-0000	2,775,000	614
6163-19-520054-0000	800,000	411
6163-04-823203-0000	307,000	210
6163-04-546265-0000	250,000	210
Total:	7,183,000	

MTA (Railroad)			
Parcel ID	Exempt Market Value	Property Class	Description
6065-02-620751-0000	1,943,340	842	Plus 212,216 taxable
6062-02-804689-0000	958,128	842	Plus 255,672 taxable
6062-02-796629-0000	920,554	842	Plus 245,646 taxable
6063-04-838317-0001	666,667	842	
6062-02-800877-0001	2,133,000	843	
Total:	6,621,689		

Children's Home		
Parcel ID	Exempt Market Value	Property Class
6162-05-192927-0000	6,516,900	631
Total:	6,516,900	

Miscellaneous			
Parcel ID	Exempt Market Value	Property Class	Description
6162-10-467608-0000	720,300	614	Greystone Programs
6163-03-150278-0000	600,000	632	American Legion Post
6163-04-682246-0000	600,000	311	New York State
6162-10-410618-0000	540,000	632	Veterans Of Foreign Wars
6163-04-758229-0000	500,000	615	New York State
6163-19-545040-0000	405,000	662	Fairview Fire Department
6163-04-787390-0000	360,000	322	NYS Residential vacant land
6163-19-568186-0000	320,000	210	New York State
6162-10-474616-0000	228,500	210	Greystone Programs
6163-01-131849-0000	158,078	330	Commercial vacant land
6163-19-549073-0000	141,300	662	Fairview Fire Department
6163-02-762514-0000	108,667	311	NYS Residential vacant land
6163-03-072030-0000	99,600	311	Tax Sale In Rem 2006
6162-05-108932-0000	12,000	312	Fourth Ward Sewer Im
6162-07-599847-0000	300	822	Bradley Village Sewer
Total:	4,793,744		

City of Poughkeepsie Govt.			
Parcel ID	Exempt Market Value	Property Class	Description
6062-02-827844-0000	4,274,000	822	Water treatment plant
6062-02-781771-0000	87,300	330	Water treatment plant
6062-02-784797-0000	80,900	340	Industrial vacant land
6062-02-849852-0000	79,500	311	Residential vacant land
Total:	4,521,700		

Vassar College			
Parcel ID	Exempt Market Value	Property Class	Description
6062-02-770600-0000	1,600,000	710	Boat house
Total:	1,600,000		

Town Governments		
Parcel ID	Exempt Market Value	Property Class
6164-03-494023-0000	915,778	311
6062-02-818562-0000	159,300	340
6162-09-220744-0000	150,000	590
6162-06-376853-0000	125,000	591
6263-01-125598-0000	123,556	311
6162-02-820974-0000	75,000	591
6162-10-359714-0000	20,100	822
6163-19-535122-0000	1,500	311
6162-06-391839-0000	1,000	822
Total:	1,571,233	

Appendix B – Listing of Taxable Marist College Parcels

The following table lists all the taxable parcels of Reference [1] whose parcel names indicate ownership by Marist College. All of these are in the Town of Poughkeepsie. The market values (column 2) are in dollars. The meanings of the property class codes (column 3) relate to the zoning and purpose of the property, and are defined in Reference [3].

Marist College		
Parcel ID	Taxable Market Value	Property Class
6062-02-973599-0000	2,200,000	484
6062-02-982720-0000	1,000,000	710
6062-02-891913-0001	550,000	464
6162-05-007795-0000	490,000	710
6162-05-054751-0000	440,000	447
6062-02-996750-0000	59,500	340
6062-02-999762-0000	59,200	340
Total:	4,798,700	