

Fire District Consolidation in Dutchess County – A Taxpayer’s Perspective

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Executive Summary

This report briefly explains why consolidation of all 30 fire districts in Dutchess County into a single county-wide fire district can make sense, from the taxpayer viewpoint. Such consolidation would generally result in improved level of service and/or cost savings which would be passed on to the taxpayers. Taxpayers in the highest rate fire districts would see dramatic decreases in their taxes, while taxpayers in the lowest rate fire districts would see modest increases. This report explores these effects in detail. No district would benefit more from consolidation than the Fairview Fire District, because it has the highest fire tax rate in Dutchess County. Recent New York State government initiatives and the economic meltdown mean that now is the most propitious time to form a county-wide fire district.

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² Revisions limited to clarifications of Level of Service on page 6, including footnote and Reference [11].

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The Case for Consolidation

The Fairview Fire District in Dutchess County, New York, has the highest fire tax rate in the county, and probably one of the highest fire tax rates in New York. Property owners and local officials have struggled for years to reduce the fire tax rate, without any real success. Many of them have come to believe that the most promising long-term solution is for Fairview to consolidate or merge with neighboring fire districts. Even if Fairview only merged with one other fire district, and even if that fire district had the second highest fire tax rate in Dutchess County, the tax savings for Fairview would be substantial³.

If consolidation of two fire districts is good, consolidation of more is better. The ultimate consolidation is for all the fire districts in Dutchess County to merge into a county-wide fire district. Until recently, the prospects for a county-wide fire district have been dim, because so many stakeholders have vested interest in the status quo. However, this last year has seen two important new developments which may significantly alter the balance in favor of consolidation: New York State government initiatives, and the economic meltdown.

New York State Government Initiatives

The New York State Commission on Local Government Efficiency & Competitiveness [1] was formed for the purpose of helping local governments modernize and reduce local taxes, which are the highest of any state. The commission issued its final report [2] in April, 2008. This report lists nine changes being promoted by the commission. The very first item of change states that we should consolidate local services:

More services will be provided on a countywide or regional basis, which will both save money and provide better service. In most cases, this will be the result of a local choice to regionalize, but we will tip the balance in favor of making such choices.

Recommendations to “tip the balance” include new state laws as well as five state constitutional amendments. The types of services to be consolidated are made more specific further down the list. The third item of change deals explicitly with school consolidation, and the fourth deals with consolidation of fire districts:

There will be a local conversation on how fire and emergency medical services can best be provided and the volunteer system preserved, with the likelihood that some counties will move forward with restructuring initiatives.

The work of the NYS commission has been coordinated with many agencies of state and local government. The New York State Department of State has published a 62 page

³ See subsection “Small-Scale Consolidation” later in this report.

report [3] explaining how local governments can consolidate fire protection. A pamphlet [4] summarizes the main report. The Department of State provides technical and financial assistance to local governments considering consolidation. According to the commission website [1] five counties⁴ are already exploring consolidation of fire districts into regional or county-wide districts.

On December 11, 2008, New York State Attorney General Andrew Cuomo announced a plan [5] to reform local government operations through consolidation. Quoting from Cuomo's initial press release [6]:

Cuomo today announced he will work with Gov. David Paterson, leaders of the state Legislature, government reform groups and local government leaders across New York to introduce a comprehensive legislative package to streamline the often Byzantine and cumbersome process of consolidating local governmental entities, including the myriad special districts across the state.

(Fire districts are a kind of "special district".) The press release quotes Mr. Cuomo:

"During this economic crisis, leaders have an historic opportunity to fundamentally reform this state's patchwork quilt of local government entities. These layers upon layers of taxing entities have a chokehold on state residents, and antiquated and arcane laws governing them perpetuate government inefficiency. Our goal is to reform those laws so communities, where appropriate, can reduce local government burden and reduce the cost of living in this great state."

Subsequent press releases in February, 2009, announce Cuomo's visits to Rochester and Buffalo, where he received support for his proposal from government reform advocate Thomas Golisano, as well as state legislators and local officials too numerous to mention.

There has never been so much support at the state and local level for consolidation of fire districts.

The World Economic Crisis

The world economic meltdown which began in the summer of 2007 and accelerated in the fall of 2008 has begun to affect every aspect of financial life. Real estate values are dropping at the same time that employees' retirement savings have been cut in half. Unemployment, foreclosures, and bankruptcies are all at high levels, and are projected to climb further. Local, state, and national governments are experiencing unprecedented fiscal problems. These new forces increase the pressure to improve government efficiency in general, including the provision of fire and emergency protection services.

⁴ These counties are Cayuga, Chemung, Nassau, Schuyler, and Tioga.

Summary

In the lifetime of most taxpayers, there has never been as great a need to reduce waste and inefficiency in government, nor has there been so much support for consolidation of fire districts at the state level. There has never been such a propitious time to form a county-wide fire district.

Objections to Consolidation

Most objections to fire district consolidation relate to the political or administrative aspects of running a fire district [3]. These issues are generally not of direct interest to most property taxpayers. Dealing with such issues is beyond the scope of this report. The primary issues of concern to property taxpayers are taxes and level of service.

Taxes

About half the fire districts in Dutchess County have a fire tax rate that is one-tenth of Fairview Fire District's rate – or less (as shown in Appendix B). Property owners in districts with these low rates may understandably object that their fire taxes would increase in a merger. However, consider the general principle that *the right to own property comes with the obligation to support those local institutions which benefit the community as a whole*.

But what are the “local institutions which benefit the community as a whole”? Are they only the local fire department? Or do they also include the large non-profit, tax-exempt institutions whose influence spans a wide region? Does a property owner in Rhinecliff benefit from Marist College as much as a property owner in Fairview (where Marist lies)? Probably. Does a property owner in New Hackensack benefit from St. Francis Hospital as much as a property owner in Fairview (where St. Francis lies)? Probably. Yet under the current crazy-quilt of fire districts, it is only the Fairview taxpayers who pay for fire and emergency protection for Marist College, St. Francis Hospital, Dutchess Community College, Hudson River Psychiatric Center, and many other tax-exempt institutions. The fact that nearly half of Fairview's market value is tax exempt [9] accounts in part⁵ for its high tax rate. It makes sense that property owners all over Dutchess County should support these institutions by helping pay fire and emergency services for them. Under the current arrangement, these costs are disproportionately borne by the property owners of the Fairview Fire District, simply because of an accident of jurisdictional boundaries.

⁵ It is clear that factors other than the large percent of tax exempt properties are of major importance in Fairview's high tax rate. Even if none of Fairview's properties were tax exempt, its tax rate would still be the second highest in Dutchess County [10].

Like any other monetary question, this one is not so much about whether fire taxes would go up or down in a merger, but by how much, and for whom. This report attempts to give a first cut at an answer.

Level of Service

It is sometimes argued that different tax rates for different fire districts are justified because each district receives a different level of service. It is true that different districts may receive different levels of service. However, even within a single district, levels of service can vary substantially for reasons unrelated to the services provided by the fire district itself.

For example, in the Fairview Fire District, the level of service is 3 (good) in the Poughkeepsie portion, and 9 (barely above minimum standards) in the Hyde Park portion [7], as measured by the Insurance Services Office's 1 to 10 point grading scale of Public Protection Classification for fire response [11]. The reason for Hyde Park's poor rating is that the Town of Hyde Park does not have a fire-rated⁶ municipal water system. The water system is the responsibility of the Town – not the Fire District. Thus the Fairview Fire District provides the "same service" to both towns, but property owners in the Hyde Park portion of Fairview still experience a dramatically lower level of service. Property owners in the Hyde Park portion are still required by law to pay fire tax at the same rate as those in the Poughkeepsie portion, since they are receiving the "same service" from the fire district's viewpoint.

The point here is that *different property owners in the same fire district already experience dramatically different levels of service in some cases, while paying the same fire taxes*. The level of service may depend upon more than just the fire taxes and the fire department's responses to emergencies. In a consolidated fire district, differences in level of service would continue to exist, and additional differences would likely occur. But from the taxpayer's viewpoint, the fact of differences in level of service is not in itself a justification for maintaining separate fire districts.

⁶ A municipal water system is "fire-rated" if the underground supply lines are of sufficient size and routing to provide enough water to fight a fire (minimum of 500 gallons per minute) [7].

Fire Tax Rates in Dutchess County

Properties in Dutchess County are taxed for fire and emergency protection at widely differing rates. What are these rates, and how can they meaningfully be compared? This section explores these questions.

Introduction

Fire Districts and Fire Protection Districts

Fire districts and fire protection districts are the primary institutions through which fire protection and emergency services are provided to towns in New York State. Fire districts are separate units of local government, with their own elected officials (fire commissioners), who are empowered to cause the levy of taxes. Fire protection districts are not separate units of local government, but are under the control of towns. Towns levy fire taxes on behalf of fire protection districts [3]. In either case, the district is associated with a fire tax rate, and that's all that matters for the purposes of this report. Dutchess County contains mostly fire districts, and relatively few fire protection districts. In this report, the distinction between a fire district and a fire protection district is not important, and both will be referred to as *fire districts*, though it is technically inaccurate to do so.

Scope of the Analysis

This report analyzes the 30 fire districts in Dutchess County, New York, for the tax year 2009, as found in Reference [8]. The results do not include fire taxes for the two cities (Poughkeepsie and Beacon) and eight villages (Fishkill, Millbrook, Millerton, Pawling, Red Hook, Rhinebeck, Tivoli, and Wappingers) in Dutchess County, because cities and villages in New York State cannot be part of fire districts. New York State law requires cities and villages to provide fire and emergency services as part of their municipal budgets, not as separate districts.

This analysis implicitly assumes that the fire tax levy is the cost of fire and emergency protection services. In reality, fire districts often obtain income from sources other than fire tax. However, these additional income sources are generally small. In any case, the fire tax levy can be thought of as the direct cost of these services as seen by the property taxpayers.

The towns of Wappingers Falls and Fishkill both have separate property taxes for ambulance, rather than including this service in fire taxes. The ambulance tax rates are small compared with even the lowest fire tax rates in Dutchess County. The separate ambulance tax is not included in this analysis. It is not likely to significantly affect the results.

Labeling of Districts in Charts and Graphs

The main results of this report are presented in pie charts and bar graphs of fire districts.

Dutchess County contains 30 fire districts. These fire districts are related to towns in one of three ways, depending on the district:

1. A fire district can be the same as a town in both boundaries and name. For example, “LaGrange”.
2. A fire district can be part of a town. For example, “Poughkeepsie – Arlington”
3. A fire district can span parts of two towns. For example, “Fairview*”. In this report, an asterisk is used to indicate spanning fire districts. There are five spanning fire districts in Dutchess County. See Appendix C for more details.

Just because a fire district has the same name as a town does not necessarily mean that the fire district has the same boundaries as the town. For example, “Rhinebeck – Rhinebeck” means that the Rhinebeck Fire District is part of the Town of Rhinebeck, but does not include all of the Town of Rhinebeck. (If it did, it would be labeled “Rhinebeck”.) The other fire district in the Town of Rhinebeck is the Rhinecliff Fire District, labeled “Rhinebeck – Rhinecliff”.

The Appendices contain more details about the fire districts in Dutchess County, including the towns in spanning fire districts.

Fire Tax Levy

Q: How many fire tax dollars were needed to provide fire and emergency protection to Dutchess County⁷ in 2009? That is, what is the total tax levy for all the fire districts in Dutchess County?

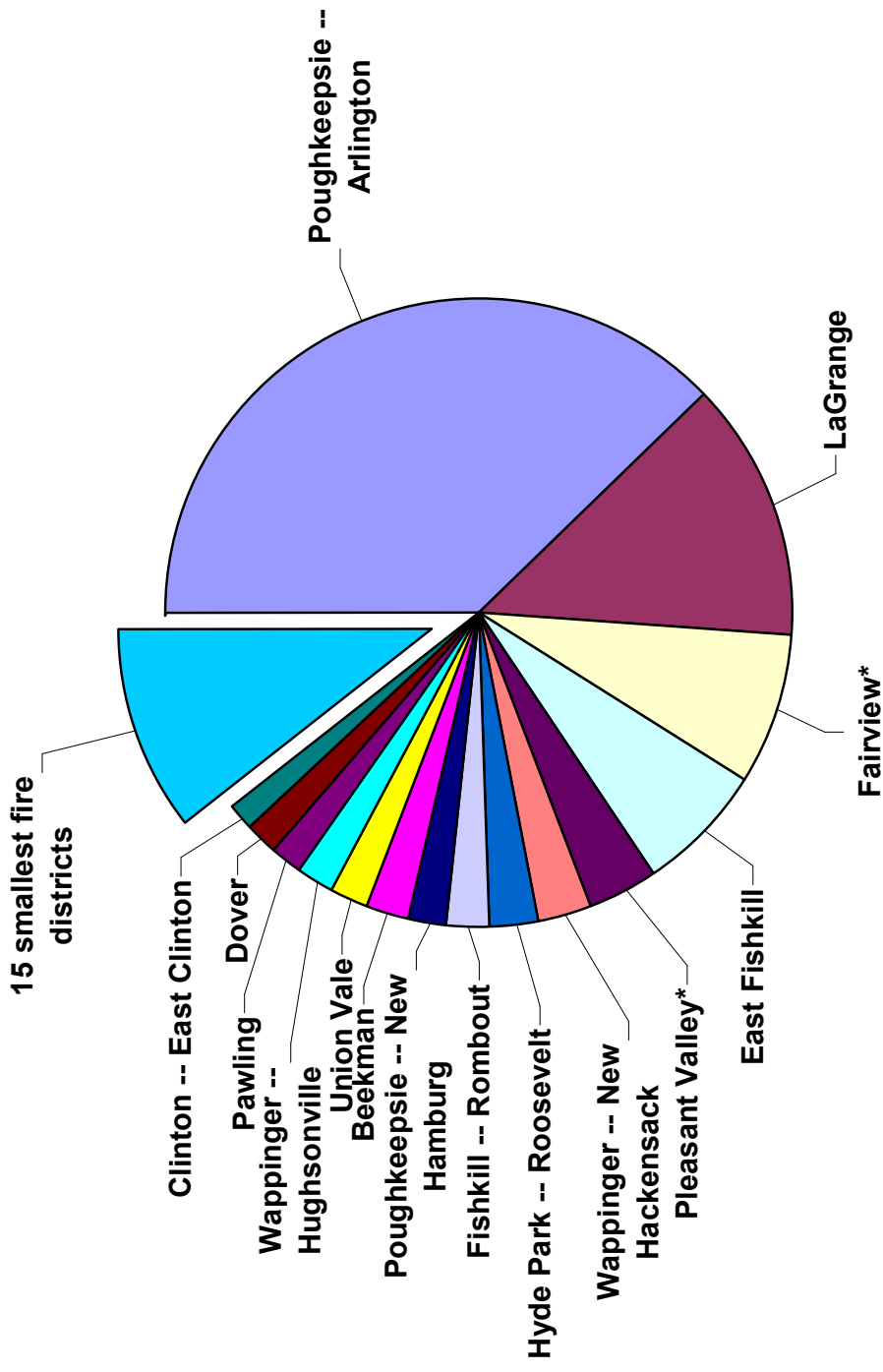
A: \$37,304,556. See Appendix B for calculation details.

Q: How is this cost distributed among the fire districts of Dutchess County?

A: See pie chart on next page.

⁷This and subsequent analyses are subject to various limitations, as described in the “Scope of the Analysis” section.

2009 Fire Tax Levies



Taxable Market Value

Q: How much is the taxable market value of Dutchess County from which that \$37 million is levied?

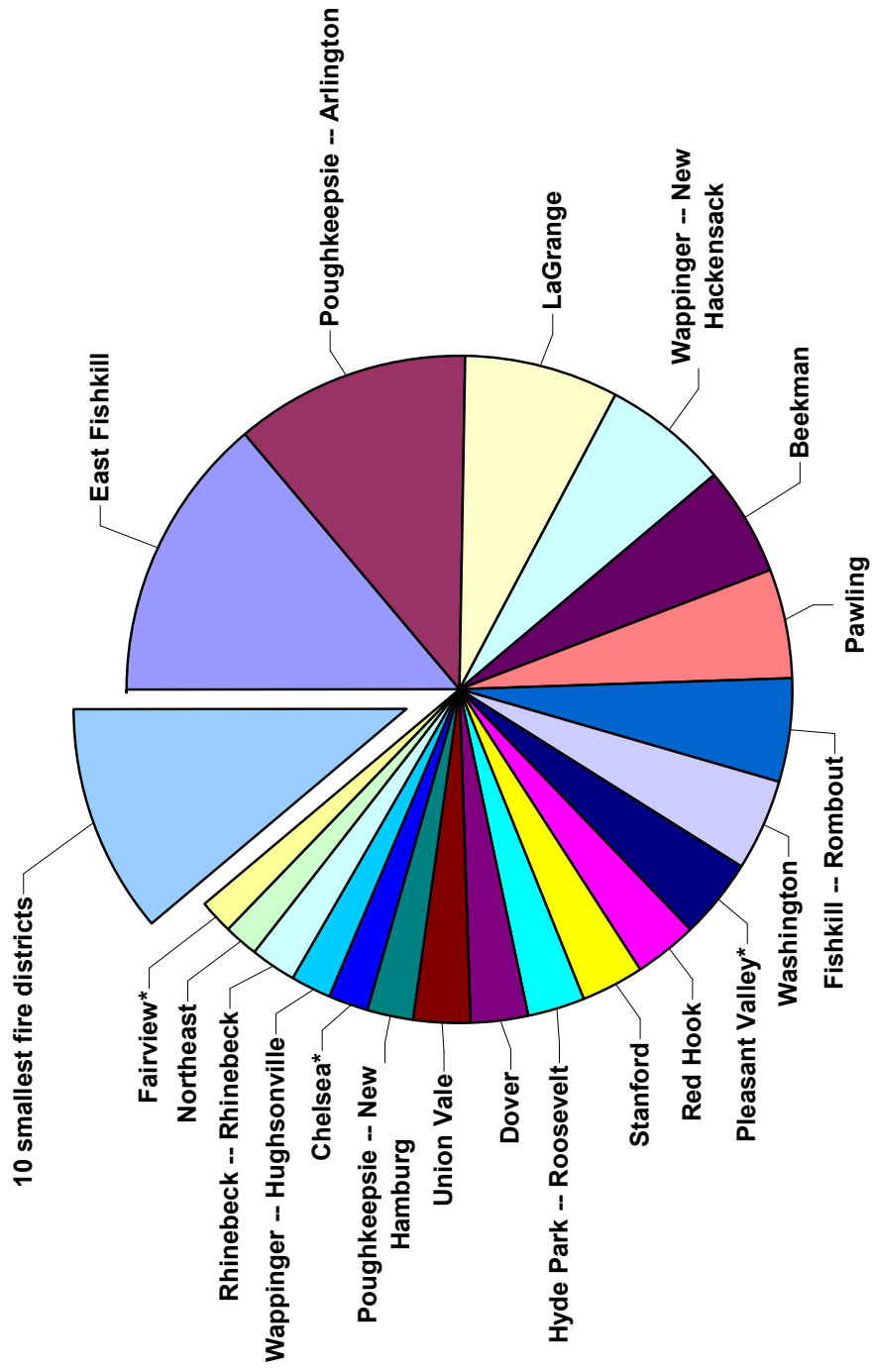
A: \$33,291,806,790. See Appendix B for calculation details.

Q: How is this taxable market value distributed among the fire districts of Dutchess County?

A: See pie chart on next page. See Appendix B for more details.

Note that the taxable market value pie chart looks nothing like the tax levy pie chart. This is a reflection of the fact that the fire tax rate differ widely among the districts. The next subsection shows the fire tax rates in detail.

2009 Taxable Market Value of Fire Districts



Fire Tax Rate

Fire tax in New York State is an example of what is called an *ad valorem* (according to value) tax. The basic principle underlying ad valorem tax is that *a property owner's tax is proportional to the market value of his property*. For example, if your property is worth twice as much as your neighbor's property on the open market, then you should expect to pay twice the tax as your neighbor. This simple principle is generally considered to be a fair way – that is, an *equitable* way – to divide taxes among properties. It is one of the foundations of real property tax law in New York State. A convenient way to represent the proportionality of tax to market value is with a *tax rate expressed in dollars per thousand dollars of market value*.

Q: What is the effective fire tax rate of Dutchess County? In other words, how much would each taxable property in Dutchess County fire districts need to pay per thousand dollars of market value in order to raise the \$37 million fire tax, assuming all properties paid at the same rate?

A: The fire tax rate is simply the tax levy divided by the taxable market value (and multiplied by \$1,000 to express in conventional units). In this case, it would be $\$1,000 \times \$37,304,556 / \$33,291,806,790$, which is equal to **\$1.13 per \$K of market value**.

Q: What would this tax rate mean for a typical property owner?

A: A property worth \$100,000 in the open market would pay \$113 in fire tax in 2009. A property worth \$200,000 would pay \$226, a property worth \$300,000 would pay \$339, etc.

Q: So do all taxable properties in Dutchess County fire districts pay fire tax at the rate of \$1.13 per \$K of market value?

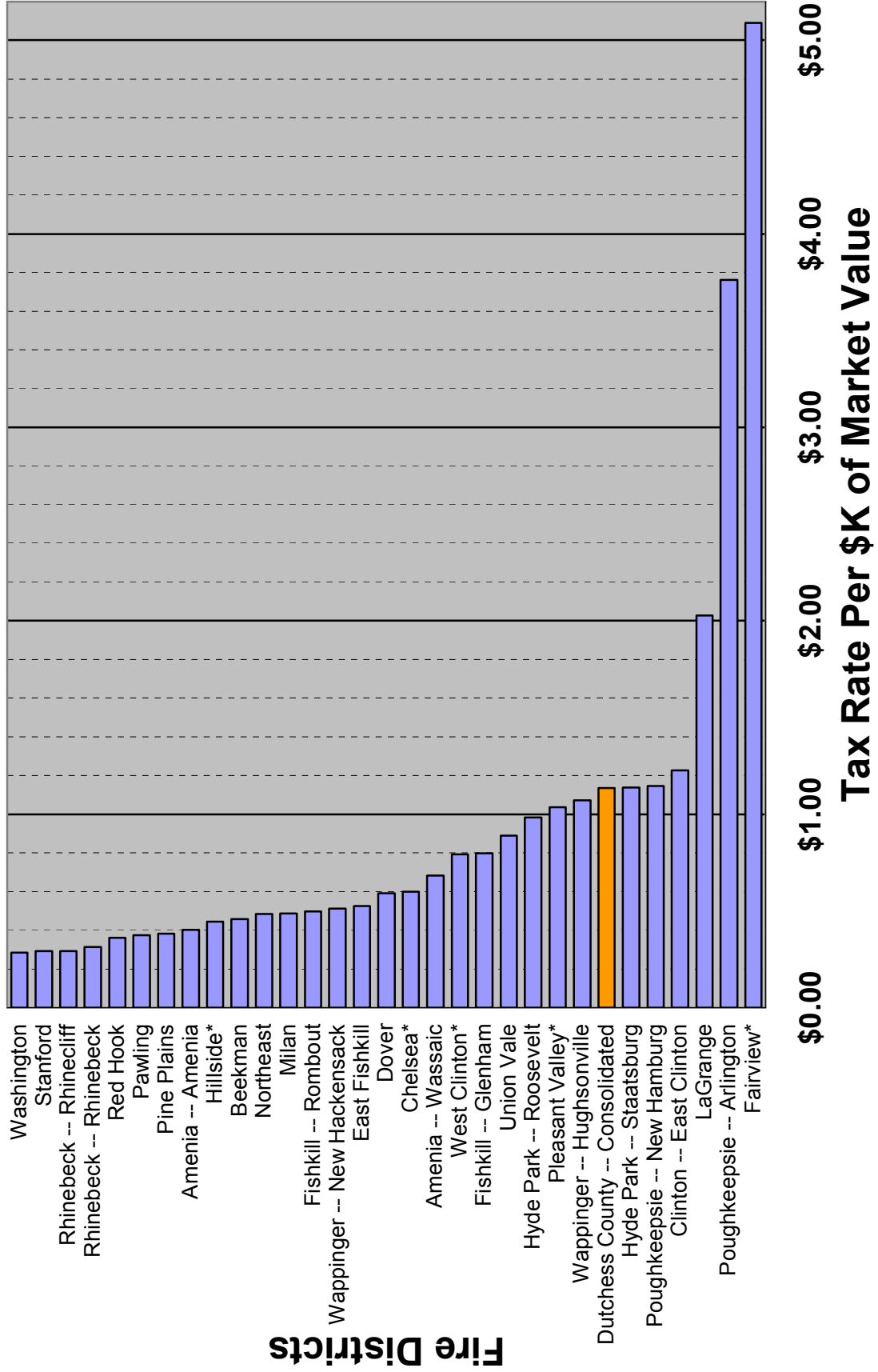
A: No. Not even close. Some pay more, others less, depending upon which fire district the property is in. In some fire districts properties pay a lot more. In other districts, a lot less. Each fire district is its own separate taxing jurisdiction and service provider. This is why the above tax levy and market value pie charts look different from each other. If all properties paid at the same tax rate, these two pie charts would look the same. The most expensive fire district, Fairview, pays at more than 18 times the rate of the least expensive, Washington. The bar chart on next page shows the tax rates for each fire district in Dutchess County. Appendix B provides more details.

Q: Why do different fire districts have such different fire tax rates?

A: Different fire districts have different kinds of personnel, provide different levels of service, and have different kinds of tax base to draw on:

1. Firefighters and EMS personnel in a fire district can be volunteers, career (paid) firefighters and EMS personnel, or some combination. Fire districts in Dutchess County contain all these combinations. Districts with high fire tax rates tend to be all or predominantly staffed by career firefighters and EMS personnel. Districts with low fire tax rates tend to be all or predominantly staffed by volunteers. Fire districts without sufficient volunteers must hire career firefighters or EMS personnel in order to respond adequately to every emergency.
2. Different fire districts may provide different levels of service, independent of infrastructure issues such as municipal water supply. Average emergency response times may be 3 minutes in some districts and 15 minutes in others. The number of personnel responding can also vary widely [7]. Finally, some districts are required to respond to only 100 emergency calls per year; others must respond to 3,000 calls. All other things being equal, higher tax rates correspond to better levels of service.
3. Some fire districts have a negligible amount of tax-exempt properties. In others, the proportion of tax exempt properties is substantial. Tax exempt properties require fire and emergency protection just as taxable properties do, but they pay no fire tax. The cost of services to tax exempt properties is borne by the taxable properties of the district. In the Fairview Fire District, nearly half the market value is tax exempt [9].

2009 Fire Tax Rates



Consolidation of Fire Districts

Under consolidation, properties in all Dutchess County fire districts would all be taxed at the same rate. But what rate would this be? And how would fire taxes be affected? This section explores these questions.

County-Wide Consolidation

Note the orange bar labeled “Dutchess County – Consolidated” in the above fire tax rate chart. This bar shows the fire tax rate of \$1.13 that all taxable properties in Dutchess County would pay if taxed at a uniform rate. This rate corresponds to a hypothetical fire district that merges all the fire districts in Dutchess County into one.

This rate makes the unrealistically pessimistic assumption that there are no cost savings from such a merger; it simply redistributes the cost of fire and emergency protection equally in Dutchess County. This is a worst-case analysis. In an actual merger, the fire tax rate would almost certainly be lower because of economies of scale [3].

Q: How much would fire tax rates change in a county-wide fire district?

A: See bar graph on next page.

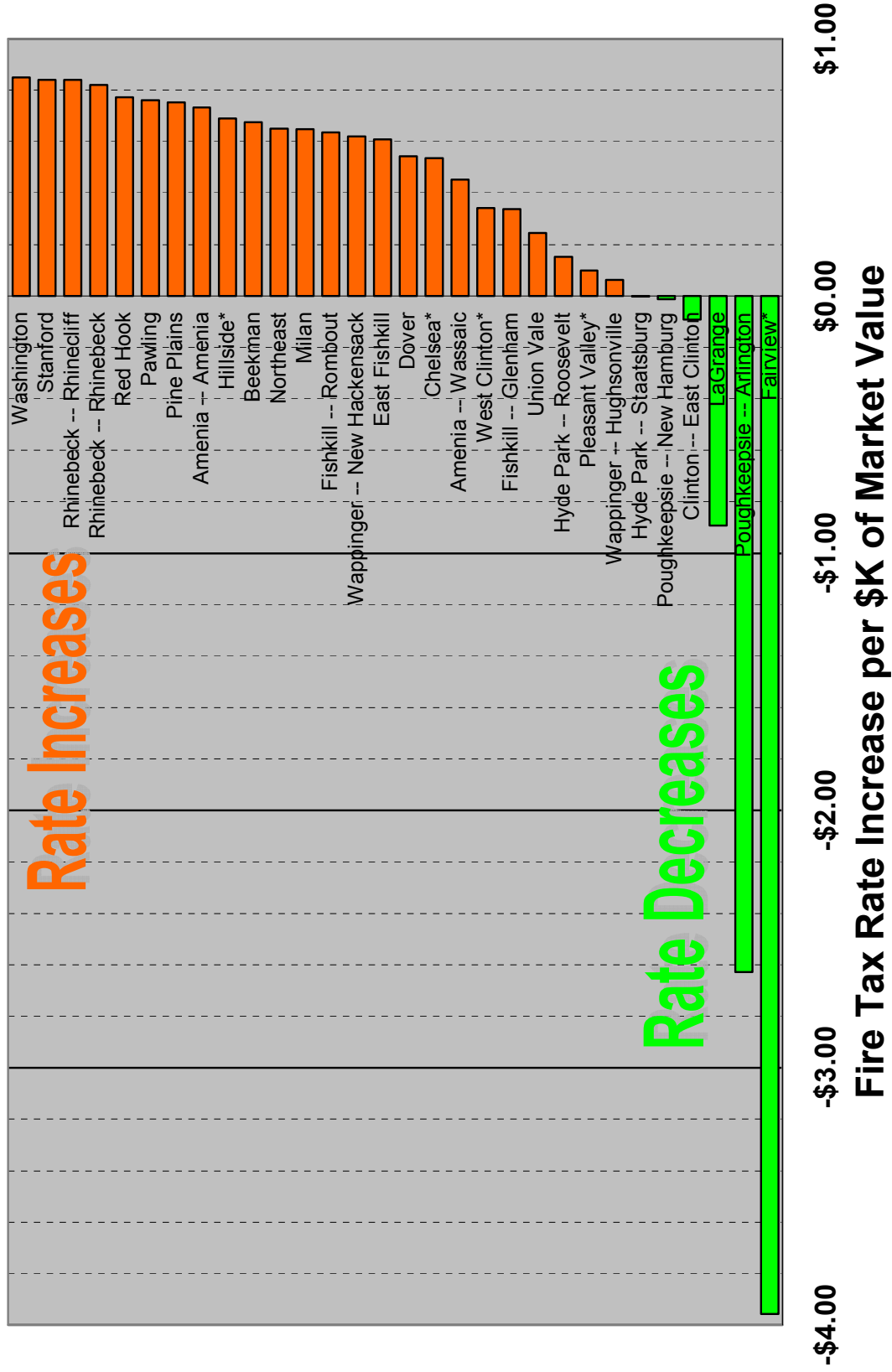
Q: What would this mean for property taxes?

A: For example:

Property owners in the Fairview Fire District, which currently has the highest fire tax rate, would pay \$3.96 per thousand less than they do now. For example, a \$200,000 property in Fairview would pay \$792 less than now.

Property owners in the Washington Fire District which currently has the lowest fire tax rate, would pay an additional \$0.85 per \$K of market value. For example, a \$200,000 property in Washington would pay an additional \$170 in 2009.

2009 Fire Tax Rate Increases for Consolidation



Fire Districts

Efficiency from Consolidation

A major purpose of consolidation is to improve efficiency and effectiveness. Consolidation can provide the same level of service at lower cost to taxpayers. References [4], [5], and [6] assert that it is reasonable to expect substantial savings from such a merger. This means that the same levels of service as before the merger could be expected at a tax rate less than \$1.13 per \$K of market value. How might this improvement translate into taxpayer savings?

Q: If consolidation resulted in overall savings of 15 percent, what would be the effect on taxpayers in the various districts?

A: See bar graph on next page.

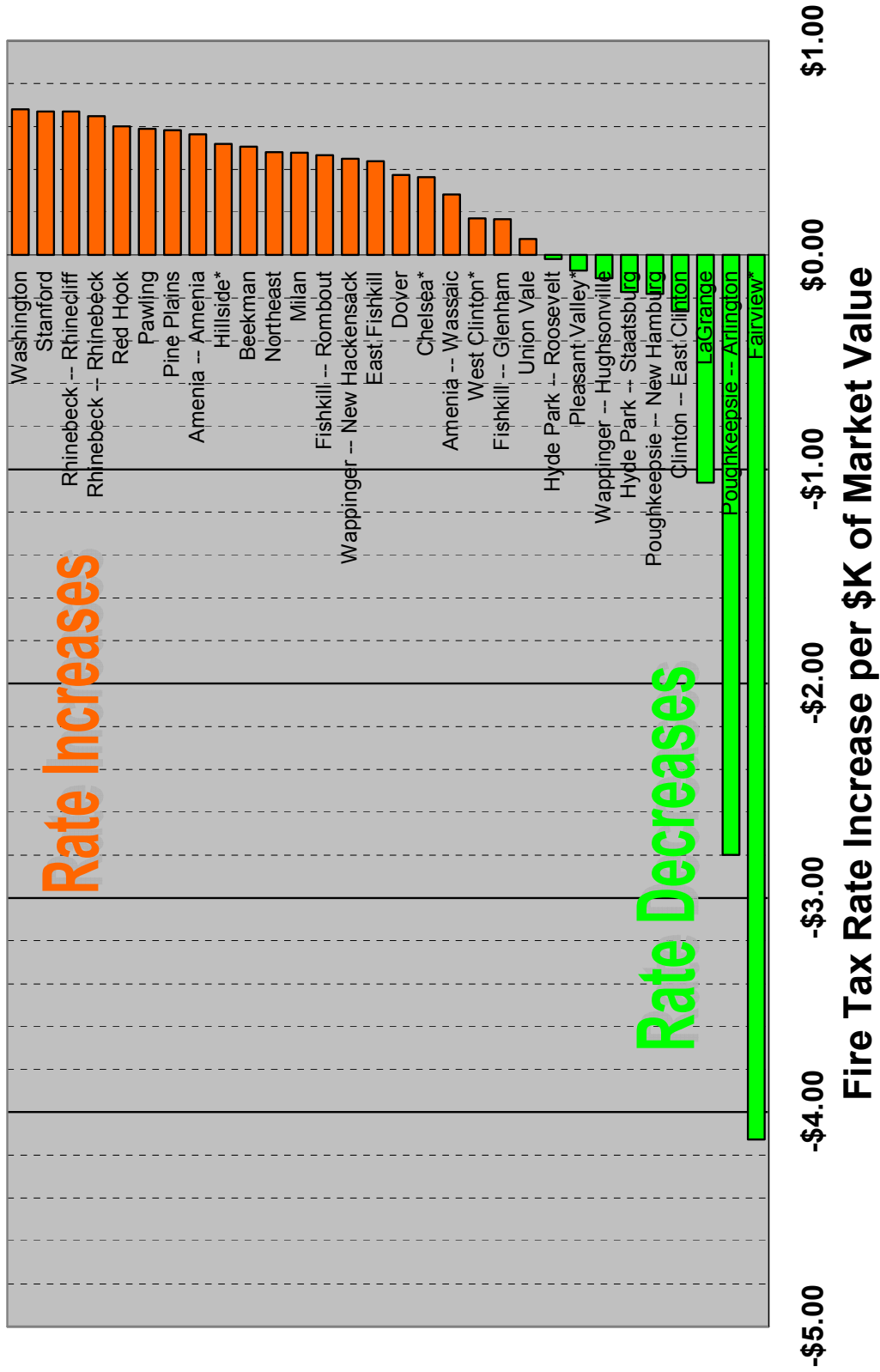
Q: What would this mean for property taxes?

A: For example:

In the worst case, Washington Fire District property owners would pay an additional \$0.68 per \$K of market value. For example, a \$200,000 property in Washington would have paid an additional \$136 in 2009.

At the other end of the scale, property owners in the Fairview Fire District would pay \$4.13 less than they do now. For example, a \$200,000 property in Fairview would pay \$826 less in 2009 than now.

2009 Fire Tax Rate Increases for 15 Percent Savings



Small-Scale Consolidation

Q: Suppose Fairview, with the highest fire tax rate, were to merge with just one other fire district – the one with the second highest fire rate, Arlington. (Fairview and Arlington share a border.) What would be the effect on fire taxes in both districts?

A: The fire tax rate of the merged district would be \$3.94 per \$K of market value. (This rate is computed by dividing the sum of the tax levies of the two districts by the sum of the taxable market values of the two districts.) This calculation is pessimistic, in that it assumes no cost savings from the merger. In reality, Fairview would no longer need its own lawyer, its own accountant, and its own secretary, so some cost savings could be expected.

Q: How would fire taxes be affected in the merged district for a property with market value \$200,000?

A: A \$200K property in Fairview would see fire tax go down from \$1,018 to \$788, a decrease of \$230. A \$200K property in Arlington would see fire tax go up from \$752 to \$788, an increase of \$35.

Fire Tax	Fairview	Arlington
Current	\$1018	\$752
Merged	\$788	\$788
Difference	-\$230	\$35

The reason Fairview's fire tax is affected so much more than Arlington's is that Arlington's size in terms of taxable market value is much greater than Fairview's.

Acknowledgements

I'm especially grateful to Mr. Tim O'Conner, immediate past President, International Association of Fire Fighters Local 2623 (Fairview Fire District), for his constant willingness to share with me some of the depth and breadth of his knowledge of fire districts in Dutchess County. I'm also grateful to Ms. Beverly Allyn for many helpful suggestions with this document.

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- [8] Pamphlet *2009 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 available at <http://www.co.dutchess.ny.us/CountyGov/Departments/RealPropertyTax/12485.htm>
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- [11] *Fire Suppression Rating Schedule*, published by the Insurance Services Office, Inc. (ISO). See <http://www.isomitigation.com/ppc/2000/ppc2001.html>.

Appendix A – Dutchess County Tax Data

Table 1 contains the raw data and initial analysis used to derive Table 2.

Table 1 – 2009 Fire Tax Data for Dutchess County

Town -- Fire District	Equalization Rate	Taxable Assessed Valuation	Tax Levy	Rate Per \$K of Assessed Value	Taxable Market Value	Rate Per \$K of Market Value
Amenia -- Amenia	100.00	397,477,854	159,700	0.40	397,477,854	0.40
Amenia -- Wassaic	100.00	282,591,155	192,625	0.68	282,591,155	0.68
Beekman	100.00	1,733,728,427	794,200	0.46	1,733,728,427	0.46
Clinton -- East Clinton	60.25	255,846,989	520,826	2.04	424,642,305	1.23
Clinton -- West Clinton	60.25	293,731,323	390,284	1.33	487,520,868	0.80
Dover	40.00	380,725,811	562,814	1.48	951,814,528	0.59
East Fishkill	100.00	4,591,137,122	2,413,225	0.53	4,591,137,122	0.53
Fishkill -- Chelsea	100.00	476,827,273	288,186	0.60	476,827,273	0.60
Fishkill -- Glenham	100.00	328,691,630	262,074	0.80	328,691,630	0.80
Fishkill -- Rombout	100.00	1,665,310,068	740,815	0.44	1,665,310,068	0.44
Fishkill -- Rombout Ladder	100.00	403,287,270	86,971	0.22	403,287,270	0.22
Hyde Park -- Fairview	45.00	75,979,941	859,784	11.32	168,844,313	5.09
Hyde Park -- Hillside	45.00	12,423,741	12,308	0.99	27,608,313	0.45
Hyde Park -- Pleasant Valley	45.00	29,142,415	67,570	2.32	64,760,922	1.04
Hyde Park -- Roosevelt	45.00	428,807,598	936,354	2.18	952,905,773	0.98
Hyde Park -- Staatsburg	45.00	156,493,075	395,244	2.53	347,762,389	1.14
Hyde Park -- West Clinton	45.00	23,883,689	38,151	1.60	53,074,864	0.72
LaGrange	100.00	2,439,911,558	4,945,335	2.03	2,439,911,558	2.03
Milan	100.00	491,776,657	239,298	0.49	491,776,657	0.49
Northeast	92.50	547,353,757	286,693	0.52	591,733,791	0.48
Pawling	31.50	540,614,183	641,463	1.19	1,716,235,502	0.37
Pine Plains	35.00	144,714,316	158,053	1.09	413,469,474	0.38
Pleasant Valley -- Pleasant Valley	48.00	596,439,990	1,285,964	2.16	1,242,583,313	1.03
Poughkeepsie -- Arlington	100.00	3,754,211,297	14,123,892	3.76	3,754,211,297	3.76
Poughkeepsie -- Fairview	100.00	407,852,224	2,075,696	5.09	407,852,224	5.09
Poughkeepsie -- New Hamburg	100.00	693,224,121	794,884	1.15	693,224,121	1.15
Red Hook	100.00	994,359,207	359,706	0.36	994,359,207	0.36
Rhinebeck -- Hillside	100.00	170,923,263	76,129	0.45	170,923,263	0.45
Rhinebeck -- Rhinebeck	100.00	669,168,210	210,358	0.31	669,168,210	0.31
Rhinebeck -- Rhinecliff	100.00	188,036,265	55,326	0.29	188,036,265	0.29
Stanford	47.00	452,029,664	282,500	0.62	961,765,243	0.29
Union Vale	100.00	867,390,432	771,146	0.89	867,390,432	0.89
Wappinger -- Chelsea	100.00	199,826,327	117,657	0.59	199,826,327	0.59
Wappinger -- Hughsonville	100.00	670,760,460	719,143	1.07	670,760,460	1.07
Wappinger -- New Hackensack	100.00	1,985,968,385	1,020,672	0.51	1,985,968,385	0.51
Washington	100.00	1,474,625,986	419,510	0.28	1,474,625,986	0.28

Origin of Data

The first 4 columns of the above table are primary data copied from the appropriate columns of Reference [1]. Only the data for fire districts (rows ending in “F” in Reference [1]) are copied. The rows appear in the same order as in Reference [1].

The above table includes the fire tax data for every taxing jurisdiction in Dutchess County except for 2 cities (Poughkeepsie and Beacon) and 8 villages (Fishkill, Millbrook, Millerton, Pawling, Red Hook, Rhinebeck, Tivoli, and Wappingers), which do not have separate tax collection for fire departments.

Calculation of Data

The rate per \$K of assessed value (Column 5) is calculated by dividing the amount of levy (Column 4) by the taxable assessed valuation (Column 3), and multiplying the result by \$1,000. For convenience in presentation, the computed result is displayed rounded to the nearest cent; however, the exact value – not the rounded value – is used in any subsequent calculations. Column 5 agrees with the fifth column in Reference 1.

The taxable market value (Column 6) is calculated by dividing the taxable assessed valuation (Column 3) by the equalization rate (Column 2).

The rate per thousand dollars of market value (Column 7) is calculated by multiplying the rate per thousand dollars of assessed value (Column 5) by the equalization rate (Column 2), and dividing the result by 100 percent. Once again, the computed result is displayed rounded to the nearest cent; however, the exact value – not the rounded value – is used in any subsequent calculations.

Interpretation of Data

The analyses in this document use only the orange-colored columns. The grey columns pertain to assessed values and equalization rates, which play no role in fiscal analysis. Instead, it is the parameters pertaining to market values that are meaningful here. Careful examination of Table 1 shows that there are five fire districts in Dutchess County which span portions of two Towns. Appendix B shows the makeup of these spanning districts in detail.

Appendix B – Dutchess County Fire Districts

All the charts and graphs in this report are derived from the data in Table 2.

Table 2 – 2009 Fire Tax Rates

Town -- Fire District	Tax Levy	Taxable Market Value	Rate Per \$K of Market Value
Fairview*	2,935,480	576,696,537	5.09
Poughkeepsie -- Arlington	14,123,892	3,754,211,297	3.76
LaGrange	4,945,335	2,439,911,558	2.03
Clinton -- East Clinton	520,826	424,642,305	1.23
Poughkeepsie -- New Hamburg	794,884	693,224,121	1.15
Hyde Park -- Staatsburg	395,244	347,762,389	1.14
Dutchess County -- Consolidated	37,304,556	32,888,519,520	1.13
Wappinger -- Hughsonville	719,143	670,760,460	1.07
Pleasant Valley*	1,353,534	1,307,344,235	1.04
Hyde Park -- Roosevelt	936,354	952,905,773	0.98
Union Vale	771,146	867,390,432	0.89
Fishkill -- Glenham	262,074	328,691,630	0.80
West Clinton*	428,435	540,595,732	0.79
Amenia -- Wassaic	192,625	282,591,155	0.68
Chelsea*	405,843	676,653,600	0.60
Dover	562,814	951,814,528	0.59
East Fishkill	2,413,225	4,591,137,122	0.53
Wappinger -- New Hackensack	1,020,672	1,985,968,385	0.51
Fishkill -- Rombout	827,786	1,665,310,068	0.50
Milan	239,298	491,776,657	0.49
Northeast	286,693	591,733,791	0.48
Beekman	794,200	1,733,728,427	0.46
Hillside*	88,437	198,531,576	0.45
Amenia -- Amenia	159,700	397,477,854	0.40
Pine Plains	158,053	413,469,474	0.38
Pawling	641,463	1,716,235,502	0.37
Red Hook	359,706	994,359,207	0.36
Rhinebeck -- Rhinebeck	210,358	669,168,210	0.31
Rhinebeck -- Rhinecliff	55,326	188,036,265	0.29
Stanford	282,500	961,765,243	0.29
Washington	419,510	1,474,625,986	0.28

Origin of Data

The columns of Table 2 are copied from columns 1, 4, 6, and 7 of Table 1, except that spanning fire districts (shown with asterisks) are listed as single districts, as described in Appendix C. Rows are sorted by decreasing tax rate. The Dutchess County – Consolidated row (in color) is calculated as described in the following section.

Calculation of Data

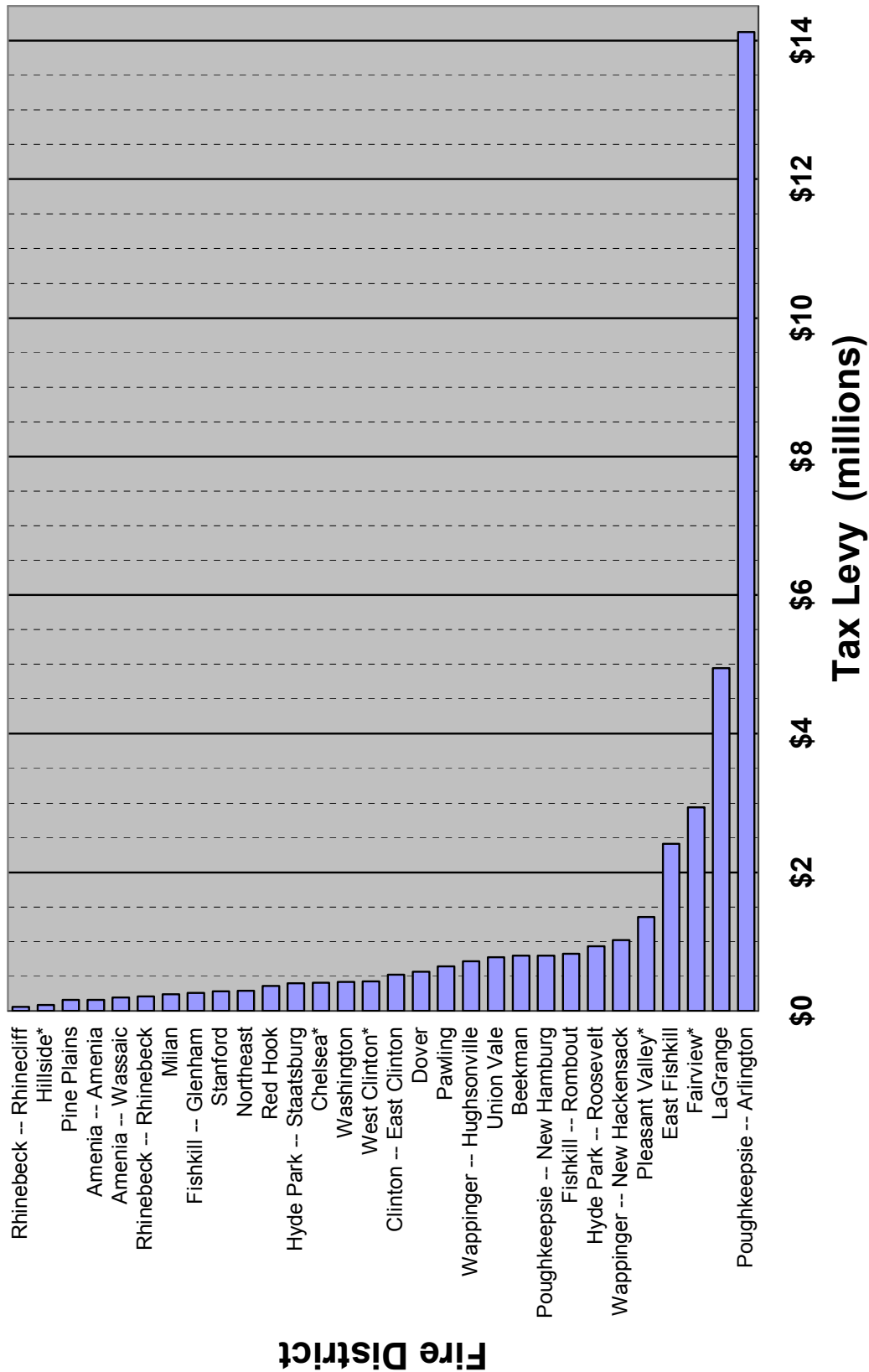
The Dutchess County – Consolidated row is calculated as follows:

- The Tax Levy entry (\$37 million) is the sum of the Tax Levies of all the fire districts.
- The Taxable Market Value entry (\$33 billion) is the sum of the Taxable Market Values of all the fire districts.
- The Rate Per \$K of Market Value is calculated in the usual way, by dividing the tax levy by the taxable market value, and multiplying by \$1,000.

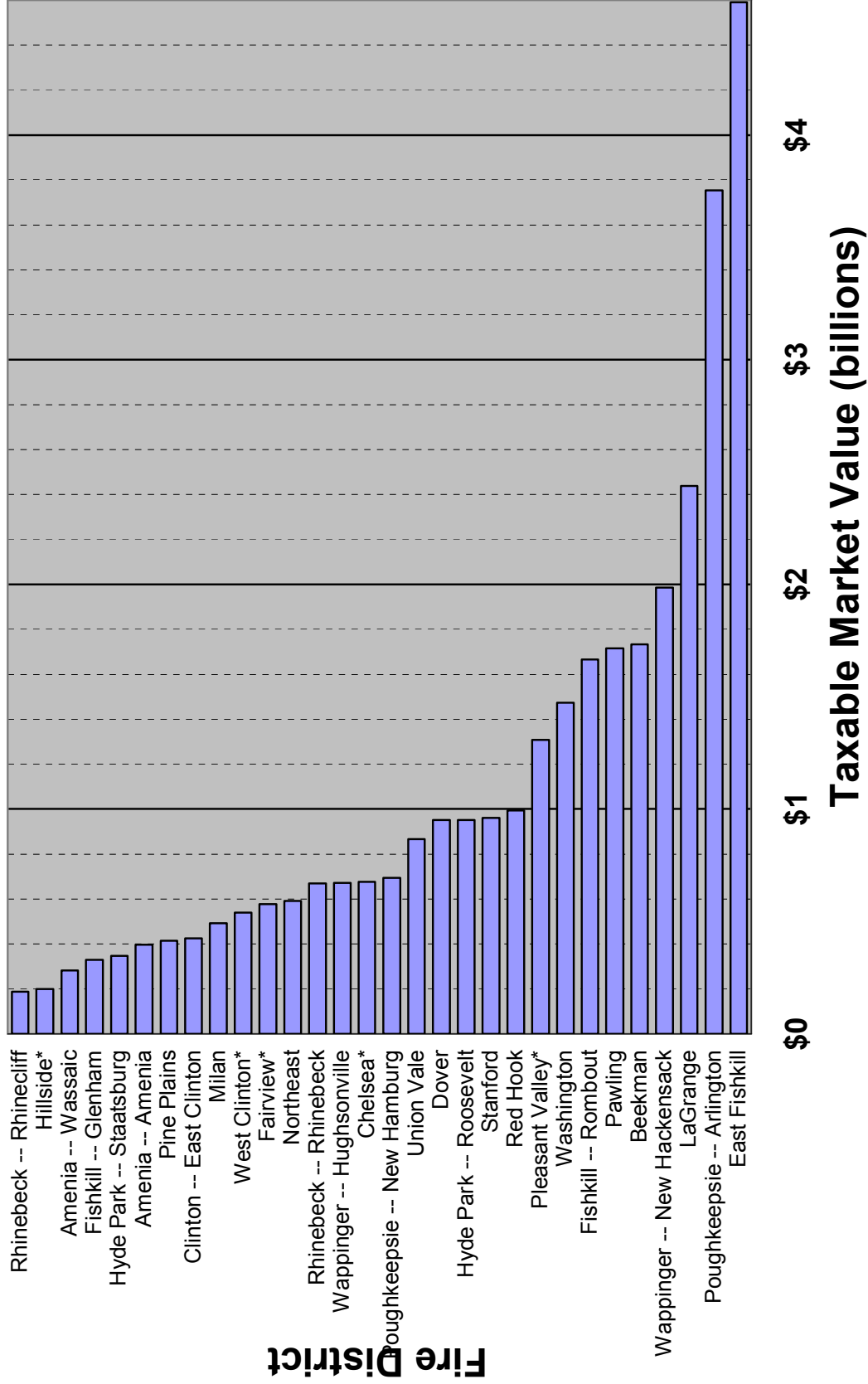
Interpretation of Data

The following two bar graphs represent the Tax Levy and Taxable Market Value columns of Table 2, sorted appropriately. This same data (except for the smallest fire districts) appears in the corresponding pie charts in the main section of this report.

2009 Fire Tax Levy



2009 Taxable Market Value



Appendix C – Spanning Districts

In Dutchess County, there are five fire districts which span parts of two towns: Chelsea, Fairview, Hillside, Pleasant Valley, and West Clinton. All of them except for Chelsea are partially in Hyde Park. The following tables show the makeup of each of these districts.

The tax levy and taxable market value columns for each fire district are proportional to each other. This is a reflection of the fact that the tax rate in each fire district is the same for both constituent towns.

Chelsea		
Town	Tax Levy	Taxable Market Value
Fishkill	288,186	476,827,273
Wappingers	117,657	199,826,327
Total:	405,843	676,653,600

Fairview		
Town	Tax Levy	Taxable Market Value
Hyde Park	859,784	168,844,313
Poughkeepsie	2,075,696	407,852,224
Total:	2,935,480	576,696,537

Hillside		
Town	Tax Levy	Taxable Market Value
Hyde Park	12,308	27,608,313
Rhinebeck	76,129	170,923,263
Total:	88,437	198,531,576

Pleasant Valley		
Town	Tax Levy	Taxable Market Value
Hyde Park	67,570	64,760,922
Pleasant Valley	1,285,964	1,242,583,313
Total:	1,353,534	1,307,344,235

West Clinton		
Town	Tax Levy	Taxable Market Value
Hyde Park	38,151	53,074,864
Clinton	390,284	487,520,868
Total:	428,435	540,595,732