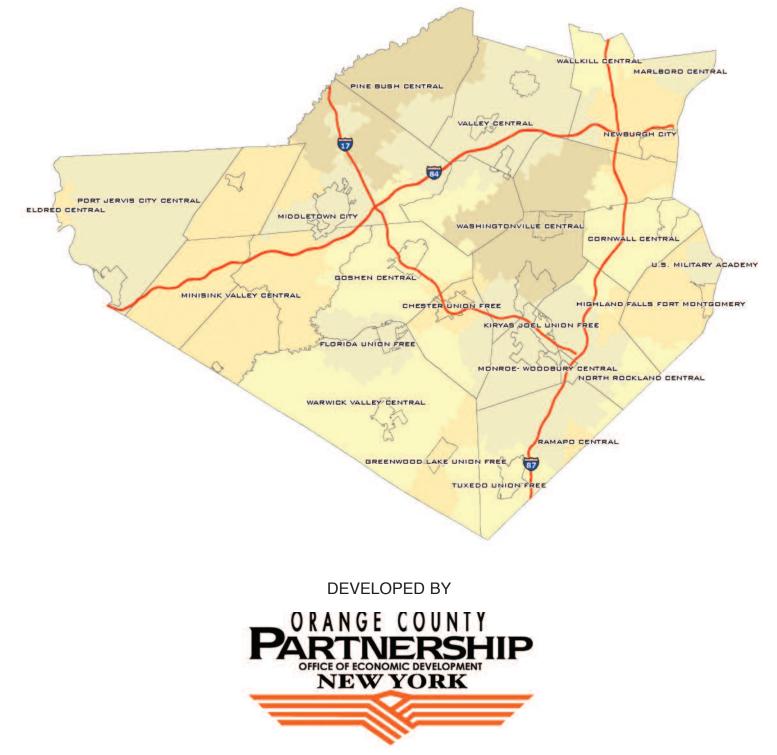
THE POSITIVE IMPACT OF COMMERCIAL DEVELOPMENT ON YOUR TAX BASE COMPILED BY SCHOOL DISTRICT



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40 Matthews Street, Suite 108 • Goshen, NY 10924 (845) 294-2323 • www.ocpartnership.org

We are proud to offer the second publication of *The Positive Impact of Commercial Development on Your Tax Base Compiled by School District.* Once again, this study is the result of a joint effort between the **Orange County Partnership** and the **Alliance for Balanced Growth**, a sister organization of the Partnership that works to create a strong, unified voice for balanced development in Orange County. As the economic development organization for Orange County, the Partnership strives to strengthen the County's tax base through the creation of new jobs. A study outlining the positive impact of commercial growth on our municipalities speaks volumes to that end. This study has proven to be very useful to many agencies and groups throughout the County.

The Partnership and the Alliance developed this study to determine the precise impact of economic development on the County's tax base. Statistical information and raw data for the study have been provided by the **County of Orange**, more specifically, the **Orange County Office of Real Property Services**. We are grateful to County Executive Ed Diana for his support of this project and we greatly appreciate the hard work of John McCarey and his staff from the Orange County Office of Real Property Services.

It is an established fact that the commercial sector contributes more to a municipality's budget revenue than it uses in municipal services. This study makes that argument indisputable. The well being of our schools, our municipal services, and the quality of life of our residents are directly tied to the commercial sector that pays taxes here.

The Total Tax numbers represent the school and property taxes paid on each parcel of land owned by a resident or commercial

Cover map produced August 2010 Orange County GIS Division Daniel Munoz - G.I.S. Director 22 Wells Farm Rd. Goshen, NY 10924 www.gis.orangecountygov.com 845-615-3791 entity. Compare your School District to the other districts shown in the following comparative chart to see the true impact of the business community on the taxes you pay.

We are pleased to offer this report in its entirety. For more information or to discuss this study in more detail, please contact the Orange County Partnership at 845-294-2323 or email us at info@ocpartnership.org.

Some significant demographic trends led to dramatic changes in select municipalities as compared to the previous report.*

- o Orange County experienced exponential growth in the residential category.
- o Condo units comprised a large number of new residential units. Condo owners pay a lower tax rate than free-standing housing units.
- o Commercial businesses in several municipalities were assessed too high. These businesses succeeded in reducing their tax burden through the grievance process.
- o School taxes increased substantially since the last tax study.
- o The new tax study includes more business classifications, including agri-businesses and utilities, which were not included in the prior study.

*Please note, at the time this report was tabulated, there were approximately \$15M in revenues paid to Orange County, local municipalities, and school districts from PILOT (payment in lieu of taxes) agreements. PILOT agreements are negotiated with commercial entities to stimulate capital investment and promote job growth.



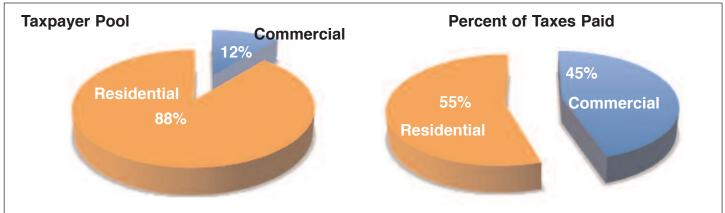
ORANGE COUNTY NEW YORK

Statistical information provided by Orange County Real Property Tax Service Agency.

-The data depicted here has been developed with extensive cooperation from Orange County Government, as well as other federal, state and local government agencies. Orange County Partnership, Orange County, Orange County Real Property Tax Services and the Orange County Office of Information Services G.I.S. Division. The user understands that the County of Orange makes no representations as to the accuracy of the information in the mapping data, but rather, provide said information as is. The user knowingly waives any and all claims for damages against the County of Orange that may arise from the mapping data. This is not a legal document.

MIDDLETOWN SCHOOL DISTRICT* The commercial taxpayers represent 12% of all parcels and pay 45% of the total taxes.





School Districts	Residential			Comm		
	Parcels	Total Tax	% of Total	Parcels	Total Tax	% of Total
		\$\$ Millions			\$\$ Millions	
Middletown	12,265	25.56	55%	1,615	20.91	45%
Chester	2,249	7.31	60%	460	4.94	40%
Newburgh	18,911	52.83	61%	2,746	33.11	39%
Goshen	5,250	23.41	67%	1,217	11.62	33%
Valley Central	8,639	27.69	70%	1,297	11.82	30%
Port Jervis	6,527	13.86	75%	679	4.61	25%
Monroe Woodbury	13,473	65.68	77%	889	19.2	23%
Highlands	1,693	5.41	78%	208	1.55	22%
Florida	2,149	8.74	79%	812	2.35	21%
Pine Bush	6,259	20.40	80%	566	5.17	20%
Cornwall	5,722	29.44	86%	480	4.72	14%
Warwick	8,599	40.00	88%	959	5.35	12%
Greenwood Lake	3,356	12.20	89%	173	1.5	11%
Minisink	8,484	27.64	90%	717	3.05	10%
Washingtonville	9,174	37.86	90%	430	4.43	10%
Tuxedo	1,234	8.00	91%	150	0.8	9%

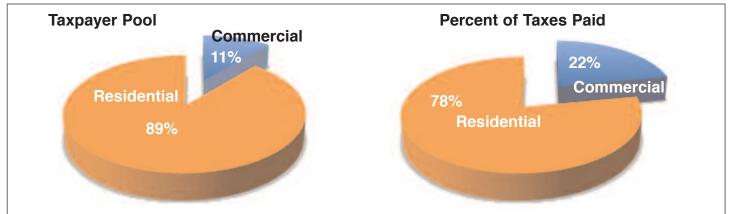
*Middletown School District is comprised of part or all of the following municipalities; Middletown, Wawayanda, Goshen and Wallkill.



Statistical information provided by Orange County Real Property Tax Service Agency.

HIGHLAND SCHOOL DISTRICT* The commercial taxpayers represent 11% of all parcels and pay 22% of the total taxes.





School Districts	Residential		Commercial			
	Parcels	Total Tax	% of Total	Parcels	Total Tax	% of Total
		\$\$ Millions			\$\$ Millions	
Middletown	12,265	25.56	55%	1,615	20.91	45%
Chester	2,249	7.31	60%	460	4.94	40%
Newburgh	18,911	52.83	61%	2,746	33.11	39%
Goshen	5,250	23.41	67%	1,217	11.62	33%
Valley Central	8,639	27.69	70%	1,297	11.82	30%
Port Jervis	6,527	13.86	75%	679	4.61	25%
Monroe Woodbury	13,473	65.68	77%	889	19.2	23%
Highlands	1,693	5.41	78%	208	1.55	22%
Florida	2,149	8.74	79%	812	2.35	21%
Pine Bush	6,259	20.40	80%	566	5.17	20%
Cornwall	5,722	29.44	86%	480	4.72	14%
Warwick	8,599	40.00	88%	959	5.35	12%
Greenwood Lake	3,356	12.20	89%	173	1.5	11%
Minisink	8,484	27.64	90%	717	3.05	10%
Washingtonville	9,174	37.86	90%	430	4.43	10%
Tuxedo	1,234	8.00	91%	150	0.8	9%

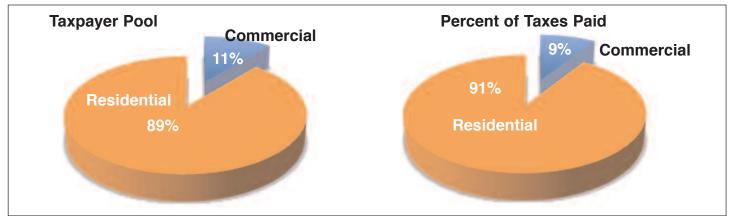
*Highlands School District is comprised of Highland Falls.



Statistical information provided by Orange County Real Property Tax Service Agency.

TUXEDO SCHOOL DISTRICT* The commercial taxpayers represent 11% of all parcels and pay 9% of the total taxes.





School Districts	Residential		Commercial			
	Parcels	Total Tax	% of Total	Parcels	Total Tax	% of Total
		\$\$ Millions			\$\$ Millions	
Middletown	12,265	25.56	55%	1,615	20.91	45%
Chester	2,249	7.31	60%	460	4.94	40%
Newburgh	18,911	52.83	61%	2,746	33.11	39%
Goshen	5,250	23.41	67%	1,217	11.62	33%
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Warwick	8,599	40.00	88%	959	5.35	12%
Greenwood Lake	3,356	12.20	89%	173	1.5	11%
Minisink	8,484	27.64	90%	717	3.05	10%
Washingtonville	9,174	37.86	90%	430	4.43	10%
Tuxedo	1,234	8.00	91%	150	0.8	9%

*Tuxedo School District is comprised of part or all of the following municipalities; Tuxedo and Warwick.



Statistical information provided by Orange County Real Property Tax Service Agency.