

# Benchmarking New York

## Property Taxes in New York Communities

**N**ew Yorkers pay some of the highest property taxes in the nation. However, property tax burdens *within* the Empire State can differ widely.

Property owners outside New York City pay taxes to at least three different jurisdictions – counties, towns or cities, and school districts. Villages and special districts can also levy separate taxes. As a result, multiple different combinations of property tax bills can be found in a single town.

This report, based on data collected annually by the state comptroller’s office, makes it possible to easily compare the sum of taxes paid on median-valued homes in almost every locality in New York State. Focusing on the effective tax rate – total payments as a percentage of full market value – allows taxpayers and government officials to established performance goals and benchmarks for their communities.

A taxpayer’s “all-in” property tax bill is often a key factor in where people choose to live and where businesses choose to locate.

The “all-in” property tax bill is often a key factor in locational decisions by individuals and businesses. In addition, the tax data point to an inverse relationship between effective tax rates and property values, with high effective rates often correlating to low median home values.

The tables on the following pages list the top and bottom 20 effective property tax rates, by region, throughout New York. They also include a ranking of New York’s cities (excluding New York City) and the median home sales values by city, town and village.

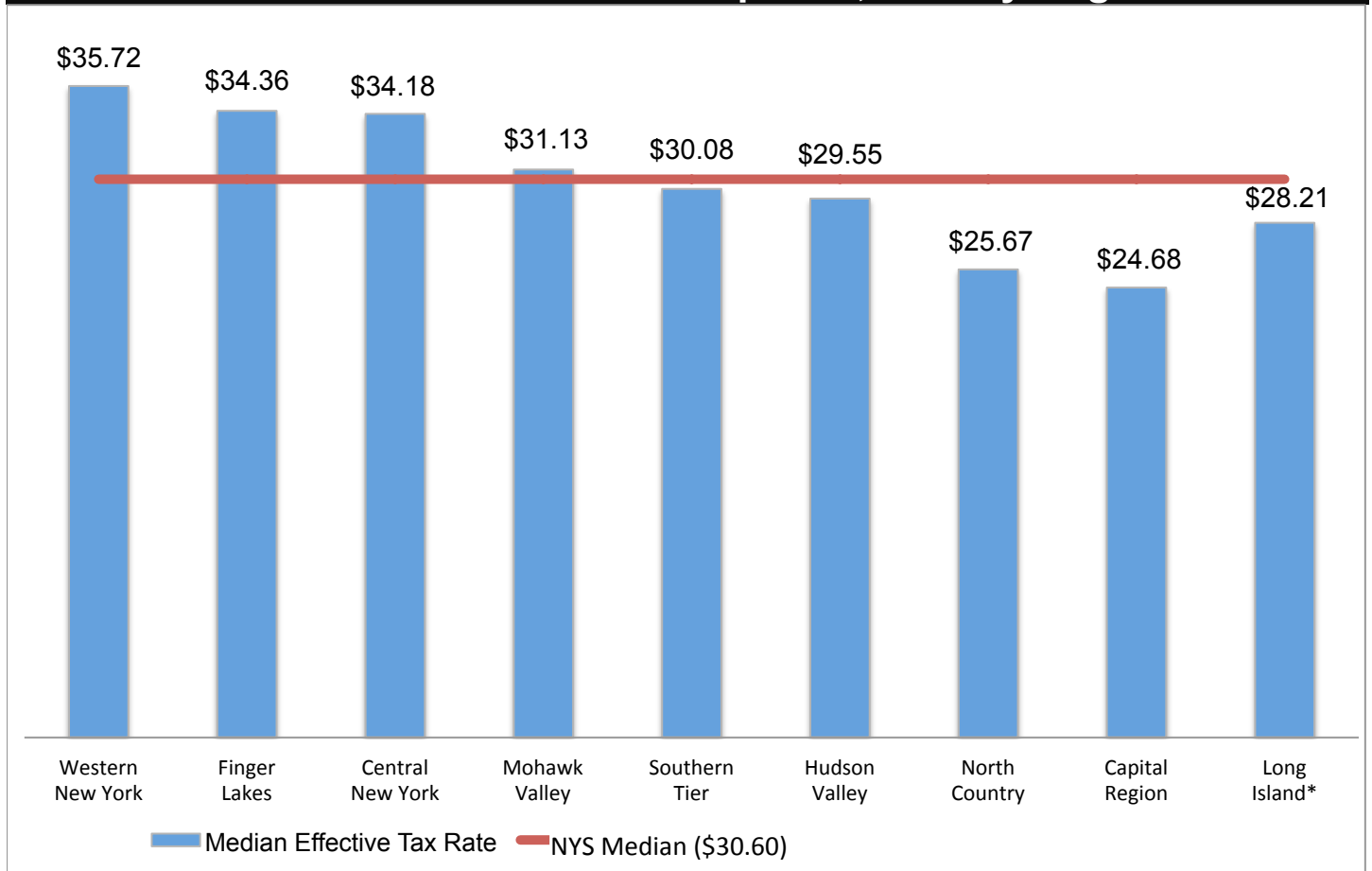
Complete statewide data can be searched and compared using the Empire Center’s online Property Tax Calculator at:

[www.SeeThroughNY.net/property-tax-calculator](http://www.SeeThroughNY.net/property-tax-calculator).

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*Nassau County and New York City impose different tax rates on different classes of property and are excluded from calculations and rankings. In addition, taxes levied by independently governed fire districts are not included.*

## Median Effective Tax Rate - per \$1,000 - By Region



\* Suffolk County only. Nassau County, which has a four-class property tax rate structure, is not included in these rankings.

## Top 20 Property Tax Rates - 2013 - By Region

County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>Capital Region</b>						
1	Schenectady	Schenectady	Schenectady	\$43.58	\$114,900	\$5,007
2	Albany	<b>Albany</b>	<b>Albany City</b>	\$41.67	\$176,600	\$7,358
3	Schenectady	Glenville	Scotia	\$40.78	\$150,000	\$6,117
4	Albany	Green Island	Green Island	\$38.93	\$137,900	\$5,369
5	Washington	Whitehall	Whitehall	\$38.77	\$80,200	\$3,109
6	Rensselaer	Castleton-On-Hud	Schodack	\$38.04	\$161,900	\$6,158
7	Rensselaer	Troy	Troy	\$37.61	\$143,000	\$5,378
8	Rensselaer	Rensselaer	Rensselaer	\$37.35	\$148,200	\$5,535
9	Greene	Catskill	Catskill	\$36.82	\$178,000	\$6,554
10	Saratoga	Waterford	Waterford	\$36.78	\$171,000	\$6,290
11	Washington	Fort Edward	Fort Edward	\$36.12	\$110,500	\$3,992
12	Washington	Greenwich	Greenwich	\$35.62	\$163,300	\$5,817
13	Greene	Coxsackie	Coxsackie	\$34.74	\$178,500	\$6,201
14	Rensselaer	Hoosick	Hoosick Falls	\$34.73	\$132,300	\$4,595
15	Schenectady	<b>Rotterdam</b>	Schenectady	\$34.60	\$166,300	\$5,753
16	Rensselaer	Troy	Lansingburgh	\$34.53	\$143,000	\$4,938
17	Washington	Granville	Granville	\$34.16	\$112,800	\$3,853
18	Columbia	Hudson	Hudson	\$33.59	\$219,000	\$7,356
19	Rensselaer	Schodack	Schodack	\$33.27	\$214,900	\$7,149
20	Schenectady	Duanesburg	Duanesburg	\$32.82	\$172,700	\$5,667

## Top 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>Central New York</b>							
1	Onondaga	Geddes	Solvay	Solvay	\$56.18	\$102,300	\$5,747
2	Onondaga	Salina	Liverpool	Liverpool	\$53.04	\$120,000	\$6,365
3	Onondaga	DeWitt	East Syracuse	East Syracuse-Minoa	\$52.15	\$91,200	\$4,756
4	Oswego	Schroepfel	Phoenix	Phoenix	\$51.95	\$92,300	\$4,795
5	Oswego	Fulton		Fulton	\$51.14	\$73,100	\$4,052
6	Cortland	Cortlandville	McGraw	McGraw	\$48.32	\$85,700	\$4,141
7	Onondaga	Manlius	Manlius	Fayetteville-Manlius	\$48.17	\$190,800	\$9,192
8	Onondaga	Manlius	Minoa	East Syracuse-Minoa	\$47.81	\$128,800	\$6,158
9	Onondaga	Manlius	Fayetteville	Fayetteville-Manlius	\$47.28	\$167,600	\$7,924
10	Cortland	Cuyler		Fabius-Pompey	\$46.90	\$78,000	\$3,658
11	Cortland	Cortland		Cortland City	\$46.74	\$93,300	\$4,052
12	Cortland	Cortlandville	Homer	Homer	\$46.63	\$115,700	\$5,395
13	Onondaga	Salina		Lyncourt	\$46.00	\$107,700	\$4,954
14	Onondaga	Elbridge	Jordan	Jordan-Elbridge	\$45.80	\$99,300	\$4,548
15	Onondaga	Cicero	North Syracuse	North Syracuse	\$45.78	\$95,400	\$4,368
16	Oswego	Palermo		Phoenix	\$45.42	\$90,200	\$4,097
17	Onondaga	Marcellus	Marcellus	Marcellus	\$44.66	\$150,500	\$6,721
18	Onondaga	Camillus	Camillus	West Genesee	\$44.48	\$108,900	\$4,844
19	Oswego	Palermo		Fulton	\$43.87	\$90,200	\$3,957
20	Oswego	Hannibal	Hannibal	Hannibal	\$43.60	\$90,000	\$3,924
<b>Finger Lakes</b>							
1	Orleans	Ridgeway	Medina	Medina	\$57.27	\$72,700	\$4,164
2	Wayne	Lyons	Lyons	Lyons	\$56.28	\$63,700	\$3,585
3	Orleans	Murray	Holley	Holley	\$54.11	\$85,200	\$4,610
4	Wayne	Galen	Clyde	Clyde-Savannah	\$53.18	\$68,500	\$3,643
5	Monroe	Clarkson	Brockport	Brockport	\$53.12	\$115,400	\$6,131
6	Livingston	Mount Morris	Mount Morris	Mount Morris	\$52.94	\$68,300	\$3,616
7	Wayne	Palmyra	Palmyra	Palmyra-Macedon	\$51.71	\$92,400	\$4,778
8	Orleans	Albion	Albion	Albion	\$49.56	\$69,500	\$3,445
9	Monroe	East Rochester	East Rochester	East Rochester	\$49.01	\$94,700	\$4,642
10	Wyoming	Warsaw	Warsaw	Warsaw	\$48.34	\$87,800	\$4,244
11	Seneca	Fayette	Waterloo	Waterloo	\$47.92	\$78,000	\$3,737
12	Monroe	Irondequoit		East Irondequoit	\$46.58	\$116,200	\$5,412
13	Wayne	Arcadia	Newark	Newark	\$46.38	\$84,800	\$3,933
14	Wyoming	Castile	Perry	Perry	\$45.94	\$76,700	\$3,524
15	Genesee	Le Roy	Le Roy	Le Roy	\$45.90	\$92,600	\$4,250
16	Orleans	Barre		Medina	\$45.86	\$91,600	\$4,201
17	Orleans	Barre		Holley	\$45.67	\$91,600	\$4,184
18	Livingston	Nunda	Nunda	Dalton-Nunda	\$45.20	\$80,200	\$3,625
19	Orleans	Clarendon		Brockport	\$45.19	\$102,300	\$4,623
20	Ontario	Geneva		Geneva City	\$45.13	\$88,900	\$4,052
<b>Hudson Valley</b>							
1	Sullivan	Liberty	Liberty	Liberty	\$58.56	\$139,600	\$8,175
2	Rockland	<b>Haverstraw</b>	Haverstraw	<b>Haverstraw-Stony Point</b>	\$55.62	\$299,500	\$16,657
3	Sullivan	Fallsburg	Woodridge	Fallsburg	\$52.48	\$118,800	\$6,234
4	Rockland	<b>Haverstraw</b>	<b>West Haverstraw</b>	<b>Haverstraw-Stony Point</b>	\$52.03	\$306,800	\$15,962
5	Ulster	Wawarsing	Ellenville	Ellenville	\$50.36	\$163,600	\$8,239
6	Orange	<b>Newburgh</b>		Newburgh	\$48.56	\$176,300	\$4,052
7	Orange	Woodbury		<b>Haverstraw-Stony Point</b>	\$47.86	\$328,400	\$15,719
8	Rockland	<b>Clarkstown</b>	Spring Valley	East Ramapo	\$47.26	\$270,900	\$12,804
9	Rockland	<b>Haverstraw</b>		<b>Haverstraw-Stony Point</b>	\$46.48	\$327,200	\$15,208
10	Sullivan	Thompson	Monticello	Monticello	\$45.93	\$134,900	\$6,196
11	Orange	Highlands		<b>Haverstraw-Stony Point</b>	\$45.27	\$243,100	\$11,006
12	Orange	Tuxedo		<b>Haverstraw-Stony Point</b>	\$45.26	\$436,800	\$19,768

## Top 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>Hudson Valley (con't.)</b>							
13	Westchester	Mount Vernon		Mount Vernon	\$45.09	\$392,300	\$17,690
14	Rockland	Ramapo	Suffern	Ramapo	\$44.81	\$313,200	\$14,035
15	Sullivan	Fallsburg		Liberty	\$44.69	\$149,500	\$6,681
16	Sullivan	Liberty		Liberty	\$42.99	\$153,100	\$6,581
17	Sullivan	Fallsburg		Fallsburg	\$42.81	\$149,500	\$6,400
18	Rockland	Ramapo	Hillburn	Ramapo	\$42.73	\$338,200	\$14,452
19	Westchester	Ossining	Ossining	Ossining	\$42.27	\$396,000	\$16,740
20	Rockland	<b>Stony Point</b>		<b>Haverstraw-Stony Point</b>	\$41.77	\$401,300	\$16,764
<b>Long Island</b>							
1	Suffolk	<b>Islip</b>		<b>Central Islip</b>	\$39.01	\$360,200	\$14,053
2	Suffolk	Babylon	Amityville	Amityville	\$38.53	\$379,800	\$14,633
3	Suffolk	Babylon	Babylon	Babylon	\$35.56	\$442,900	\$15,748
4	Suffolk	Riverhead		Eastport-South Manor	\$35.24	\$362,000	\$12,757
5	Suffolk	Babylon	Lindenhurst	Lindenhurst	\$35.10	\$353,100	\$12,394
6	Suffolk	<b>Islip</b>	Brightwaters	<b>Bay Shore</b>	\$34.79	\$520,700	\$18,117
7	Suffolk	<b>Islip</b>		<b>Bayport-Blue Point</b>	\$34.45	\$360,200	\$12,408
8	Suffolk	Brookhaven	Patchogue	Patchogue-Medford	\$34.05	\$298,500	\$10,164
9	Suffolk	<b>Islip</b>		<b>Sayville</b>	\$33.87	\$360,200	\$12,198
10	Suffolk	Brookhaven	Mastic Beach	William Floyd	\$33.77	\$210,800	\$7,119
11	Suffolk	Babylon		Lindenhurst	\$32.95	\$352,000	\$11,597
12	Suffolk	Babylon		Wyandanch	\$32.90	\$352,000	\$11,582
13	Suffolk	<b>Islip</b>		<b>Islip</b>	\$32.64	\$360,200	\$11,755
14	Suffolk	Brookhaven		William Floyd	\$32.59	\$339,300	\$11,058
15	Suffolk	Babylon		Babylon	\$32.36	\$352,000	\$11,392
16	Suffolk	<b>Islip</b>		<b>Bay Shore</b>	\$32.20	\$360,200	\$11,598
17	Suffolk	Brookhaven		<b>Bayport-Blue Point</b>	\$32.17	\$339,300	\$10,916
18	Suffolk	<b>Islip</b>		<b>East Islip</b>	\$32.01	\$360,200	\$11,529
19	Suffolk	Riverhead		Shoreham-Wading River	\$31.60	\$362,000	\$11,441
20	Suffolk	Babylon		West Babylon	\$31.54	\$352,000	\$11,102
<b>Mohawk Valley</b>							
1	Montgomery	St. Johnsville	St. Johnsville	Saint Johnsville	\$54.42	\$74,300	\$4,043
2	Fulton	Gloversville		Gloversville	\$52.42	\$77,300	\$4,052
3	Herkimer	Little Falls		Little Falls	\$51.18	\$76,800	\$3,931
4	Montgomery	Canajoharie	Fort Plain	Fort Plain	\$50.78	\$69,700	\$3,540
5	Herkimer	Herkimer	Herkimer	Herkimer	\$49.60	\$80,200	\$3,978
6	Fulton	Gloversville		Johnstown	\$46.47	\$77,300	\$3,592
7	Montgomery	Palatine	Nelliston	Fort Plain	\$46.42	\$73,400	\$3,407
8	Herkimer	Frankfort	Ilion	Ilion	\$45.95	\$83,400	\$3,832
9	Fulton	Ephratah		Fort Plain	\$45.42	\$82,200	\$3,734
10	Montgomery	Canajoharie	Canajoharie	Canajoharie	\$45.07	\$100,400	\$4,525
11	Oneida	Rome		Westmoreland	\$44.43	\$88,800	\$3,945
12	Oneida	Rome		Oriskany	\$44.34	\$88,800	\$3,938
13	Oneida	Whitestown	Oriskany	Oriskany	\$43.71	\$112,100	\$4,900
14	Oneida	Paris	Clayville	Sauquoit Valley	\$43.16	\$69,600	\$3,004
15	Fulton	Ephratah		Saint Johnsville	\$42.87	\$82,200	\$3,524
16	Oneida	Utica		Utica City	\$42.70	\$88,600	\$3,783
17	Oneida	Rome		Rome	\$42.46	\$88,800	\$3,770
18	Herkimer	Frankfort	Frankfort	Frankfort-Schuyler	\$42.17	\$86,800	\$3,660
19	Montgomery	Amsterdam	Fort Johnson	Amsterdam City	\$41.88	\$99,700	\$4,176
20	Oneida	Whitestown	Yorkville	New York Mills	\$41.37	\$86,600	\$3,582
<b>North Country</b>							
1	St. Lawrence	Norfolk	Norwood	Norwood-Norfolk	\$53.57	\$79,400	\$4,254
2	St. Lawrence	Potsdam	Potsdam	Potsdam	\$51.80	\$96,000	\$4,973

## Top 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>North Country (con't.)</b>							
3	St. Lawrence	Ogdensburg		Ogdensburg	\$51.64	\$67,200	\$3,470
4	St. Lawrence	Hermon	Hermon	Hermon-De Kalb	\$47.42	\$71,600	\$3,395
5	St. Lawrence	Madrid		Norwood-Norfolk	\$46.88	\$77,200	\$3,619
6	St. Lawrence	Ogdensburg		Lisbon	\$44.50	\$67,200	\$2,990
7	St. Lawrence	Canton	Canton	Canton	\$43.40	\$151,900	\$6,593
8	St. Lawrence	Louisville	Massena	Massena	\$43.25	\$80,500	\$3,482
9	St. Lawrence	Oswegatchie	Heuvelton	Heuvelton	\$42.66	\$78,800	\$3,362
10	Franklin	Malone	Malone	Malone	\$42.56	\$75,800	\$3,226
11	St. Lawrence	Lawrence		Brasher Falls	\$41.54	\$76,200	\$3,165
12	St. Lawrence	Norfolk		Norwood-Norfolk	\$39.90	\$85,900	\$3,427
13	St. Lawrence	Russell		Hermon-De Kalb	\$39.86	\$76,400	\$3,045
14	St. Lawrence	Stockholm		Norwood-Norfolk	\$39.82	\$76,000	\$3,026
15	Lewis	Diana	Harrisville	Harrisville	\$39.55	\$74,700	\$2,955
16	St. Lawrence	Pierrepont		Potsdam	\$39.50	\$101,300	\$4,001
17	St. Lawrence	Madrid		Lisbon	\$39.45	\$77,200	\$3,046
18	St. Lawrence	Morristown	Morristown	Morristown	\$39.43	\$104,800	\$4,132
19	Essex	Moriah	Port Henry	Moriah	\$39.38	\$102,400	\$4,033
20	St. Lawrence	Stockholm		Potsdam	\$39.09	\$76,000	\$2,971
<b>Southern Tier</b>							
1	Broome	<b>Binghamton</b>		<b>Binghamton City</b>	\$58.28	\$85,100	\$4,959
2	Broome	Union	Endicott	Union-Endicott	\$55.27	\$88,800	\$4,908
3	Steuben	Erwin	Painted Post	Corning City	\$52.73	\$98,500	\$5,194
4	Broome	Union	Johnson City	Johnson City	\$50.40	\$86,400	\$4,355
5	Chenango	Oxford	Oxford	Oxford	\$49.07	\$88,400	\$4,338
6	Chemung	Elmira	Elmira Heights	Elmira Heights	\$47.18	\$74,000	\$3,491
7	Tioga	Owego	Owego	Owego-Apalachin	\$47.17	\$93,900	\$4,429
8	Chemung	Elmira		Elmira	\$46.17	\$67,400	\$3,112
9	Steuben	Corning		Corning City	\$44.06	\$90,800	\$4,001
10	Chenango	Norwich		Norwich	\$43.97	\$83,300	\$3,663
11	Steuben	Corning	South Corning	Corning City	\$43.35	\$88,000	\$3,815
12	Tompkins	Groton	Groton	Groton	\$42.74	\$104,900	\$4,484
13	Steuben	Bradford		Corning City	\$42.22	\$77,800	\$3,285
14	Steuben	Greenwood		Andover	\$42.04	\$77,400	\$3,254
15	Steuben	Avoca	Avoca	Avoca	\$41.45	\$64,300	\$2,665
16	Broome	Dickinson	Port Dickinson	Chenango Valley	\$41.25	\$98,500	\$4,063
17	Schuyler	Orange		Corning City	\$41.24	\$84,900	\$3,501
18	Tioga	Candor	Candor	Candor	\$41.09	\$84,500	\$3,472
19	Chenango	New Berlin	New Berlin	Unadilla Valley	\$40.66	\$80,400	\$3,269
20	Steuben	Hornby		Corning City	\$40.66	\$99,000	\$4,025
<b>Western New York</b>							
1	Erie	Cheektowaga	Sloan	Cheektowaga-Sloan	\$64.67	\$73,700	\$4,766
2	Allegany	Wellsville	Wellsville	Wellsville	\$64.62	\$66,900	\$4,323
3	Allegany	Andover	Andover	Andover	\$62.69	\$54,900	\$3,441
4	Allegany	Alfred	Alfred	Alfred-Almond	\$61.57	\$114,100	\$7,026
5	Allegany	Bolivar	Bolivar	Bolivar-Richburg	\$59.02	\$64,800	\$3,824
6	Allegany	Alma		Wellsville	\$56.52	\$55,100	\$3,114
7	Allegany	Alma		Scio	\$56.01	\$55,100	\$3,086
8	Allegany	Cuba	Cuba	Cuba-Rushford	\$55.62	\$69,500	\$3,865
9	Allegany	Almond	Almond	Alfred-Almond	\$55.02	\$63,200	\$3,477
10	Allegany	Belfast		Friendship	\$54.77	\$67,600	\$3,702
11	Allegany	Burns	Canaseraga	Canaseraga	\$54.56	\$60,000	\$3,274
12	Erie	Cheektowaga		Cheektowaga-Sloan	\$54.20	\$96,700	\$5,241
12	Allegany	Bolivar	Richburg	Bolivar-Richburg	\$54.20	\$46,800	\$2,536
14	Allegany	Ward		Andover	\$53.93	\$92,100	\$4,967

## Top 20 Property Tax Rates - 2013 - By Region (con't.)

County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>	
<b>Western New York (con't.)</b>							
15	Erie	<b>Tonawanda</b>	<b>Kenmore</b>	Kenmore-Town Of Tonawanda	\$52.70	\$105,300	\$5,549
16	Allegany	Wirt		Friendship	\$52.42	\$48,300	\$2,532
17	Allegany	Independence		Andover	\$52.07	\$59,300	\$3,087
18	Allegany	Friendship		Friendship	\$52.01	\$52,300	\$2,720
19	Allegany	Wirt		Scio	\$51.44	\$48,300	\$2,484
20	Allegany	Andover		Andover	\$51.35	\$57,700	\$2,963

<sup>1</sup> Nassau County and New York City impose different tax rates on different classes of property and are therefore excluded from calculations.

<sup>2</sup> Home with 2013 Median Sales Value, as reported by U.S. Census Bureau; American Community Survey.

<sup>3</sup> Localities in bold-faced type impose homestead and non-homestead rates. Schools may impose homestead/non-homestead rates in all or some of the municipalities in which the district is located. Effective rate shown is an average of homestead and non-homestead rates.

## Bottom 20 Property Tax Rates - 2013 - By Region

County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>	
<b>Capital Region</b>							
1	Saratoga	Edinburg		Edinburg	\$8.96	\$221,700	\$1,986
2	Warren	Hague		Bolton	\$9.19	\$194,000	\$1,783
3	Warren	Bolton		Bolton	\$9.27	\$297,800	\$2,761
4	Saratoga	Day		Edinburg	\$9.71	\$165,500	\$1,606
5	Warren	Horicon		Bolton Central	\$9.86	\$234,200	\$2,310
6	Warren	Hague		North Warren	\$10.36	\$194,000	\$2,010
7	Warren	Bolton		Lake George	\$10.58	\$297,800	\$3,151
8	Warren	Horicon		North Warren	\$11.03	\$234,200	\$2,584
9	Warren	Lake George		Lake George	\$12.28	\$248,500	\$3,052
10	Warren	Queensbury		Lake George	\$12.49	\$212,000	\$2,647
11	Warren	Johnsburg		North Warren	\$12.55	\$158,200	\$1,985
12	Warren	Warrensburg		North Warren	\$13.51	\$155,200	\$2,097
13	Warren	Hague		Ticonderoga	\$13.53	\$194,000	\$2,624
14	Saratoga	Edinburg		Hadley-Luzerne	\$13.54	\$221,700	\$3,001
15	Warren	Thurman		North Warren	\$13.63	\$132,800	\$1,811
16	Saratoga	Wilton		Corinth	\$13.79	\$244,300	\$3,368
17	Washington	Dresden		Putnam	\$14.24	\$155,800	\$2,219
18	Saratoga	Day		Hadley-Luzerne	\$14.29	\$165,500	\$2,365
19	Saratoga	Edinburg		Northville	\$14.48	\$221,700	\$3,210
20	Greene	Windham		Windham-Ashland-Jewett	\$14.85	\$240,600	\$3,572
<b>Central New York</b>							
1	Cayuga	Niles		Moravia	\$23.37	\$152,800	\$3,572
2	Cayuga	Niles		Skaneateles	\$23.50	\$152,800	\$3,591
3	Cayuga	Ledyard		Southern Cayuga	\$23.56	\$154,400	\$3,638
4	Madison	Hamilton		Brookfield	\$23.77	\$138,100	\$3,282
5	Cayuga	Genoa		Southern Cayuga	\$24.21	\$112,400	\$2,721
6	Cayuga	Sennett		Skaneateles	\$24.22	\$176,600	\$4,278
7	Onondaga	Skaneateles		Moravia	\$24.52	\$274,500	\$6,730
8	Onondaga	Skaneateles		Skaneateles	\$24.65	\$274,500	\$6,766
9	Cayuga	Ledyard		Union Springs	\$24.70	\$154,400	\$3,814
10	Onondaga	Spafford		Skaneateles	\$24.73	\$211,000	\$5,218
11	Cayuga	Scipio		Southern Cayuga	\$24.77	\$115,200	\$2,854
12	Madison	Brookfield		Edmeston	\$24.94	\$70,900	\$1,768
13	Cayuga	Moravia		Moravia	\$24.96	\$89,300	\$2,229

## Bottom 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>Central New York (con't.)</b>							
14	Cayuga	Ledyard	Aurora	Southern Cayuga	\$25.36	\$175,000	\$4,439
15	Madison	Hamilton		Sherburne-Earlville	\$25.47	\$138,100	\$3,517
16	Cayuga	Aurelius		Union Springs	\$25.53	\$111,500	\$2,847
17	Cayuga	Conquest		Red Creek	\$25.58	\$88,100	\$2,254
18	Cayuga	Sempronius		Moravia	\$25.63	\$87,800	\$2,250
19	Madison	Nelson		Morrisville-Eaton	\$25.70	\$172,300	\$4,428
20	Cayuga	Scipio		Union Springs	\$25.91	\$115,200	\$2,985
<b>Finger Lakes</b>							
1	Ontario	Seneca		Penn Yan	\$17.19	\$120,400	\$2,069
2	Ontario	Geneva		Penn Yan	\$18.00	\$155,400	\$2,798
3	Ontario	Seneca		Gorham-Middlesex	\$20.20	\$120,400	\$2,432
4	Yates	Jerusalem		Penn Yan	\$20.75	\$157,700	\$3,272
5	Ontario	Gorham		Gorham-Middlesex	\$20.86	\$140,900	\$2,940
6	Yates	Milo		Dundee	\$21.29	\$110,700	\$2,356
7	Yates	Milo		Penn Yan	\$21.39	\$110,700	\$2,367
8	Wyoming	Eagle		Yorkshire-Pioneer	\$21.62	\$81,500	\$1,762
9	Ontario	South Bristol		Naples	\$21.80	\$208,500	\$4,545
10	Yates	Torrey		Penn Yan	\$21.88	\$173,900	\$3,804
11	Yates	Starkey		Dundee	\$22.00	\$90,000	\$1,980
12	Ontario	Richmond		Naples	\$22.75	\$120,100	\$2,732
13	Yates	Barrington		Dundee	\$22.82	\$128,300	\$2,927
14	Ontario	South Bristol		Honeoye	\$22.90	\$208,500	\$4,774
15	Yates	Barrington		Penn Yan	\$22.92	\$128,300	\$2,940
16	Ontario	Canandaigua		Naples	\$23.08	\$209,300	\$4,832
17	Wyoming	Eagle		Letchworth	\$23.13	\$81,500	\$1,885
18	Ontario	Victor		Victor	\$23.74	\$229,600	\$5,450
19	Yates	Jerusalem		Gorham-Middlesex	\$23.76	\$157,700	\$3,746
20	Ontario	Richmond		Honeoye	\$23.85	\$120,100	\$2,864
<b>Hudson Valley</b>							
1	Putnam	Philipstown		Garrison	\$15.27	\$477,300	\$7,290
2	Westchester	Mount Pleasant		Pocantico Hills	\$16.18	\$624,100	\$10,098
3	Westchester	<b>Rye</b>		Harrison	\$17.03	\$545,200	\$9,284
4	Dutchess	Washington		Northeast	\$17.11	\$374,600	\$6,409
5	Ulster	Hardenburgh		Margaretville	\$17.20	\$241,700	\$4,158
6	Westchester	Greenburgh		Pocantico Hills	\$17.28	\$550,500	\$9,511
7	Ulster	Shandaken		Margaretville	\$17.35	\$216,700	\$3,760
8	Dutchess	North East		Taconic Hills	\$17.46	\$281,200	\$4,911
9	Westchester	Mount Kisco		Bedford	\$17.62	\$403,000	\$7,100
10	Dutchess	Stanford		Northeast	\$17.71	\$281,200	\$4,979
11	Dutchess	Amenia		Northeast	\$17.90	\$221,300	\$3,962
12	Dutchess	Washington		Millbrook	\$18.10	\$374,600	\$6,780
13	Putnam	Putnam Valley		Garrison	\$18.12	\$364,900	\$6,613
14	Dutchess	North East		Northeast	\$18.18	\$281,200	\$5,113
15	Dutchess	Clinton		Pine Plains	\$18.31	\$76,100	\$1,393
16	Dutchess	Clinton		Millbrook	\$18.46	\$76,100	\$1,405
17	Orange	Warwick		Tuxedo	\$18.50	\$317,600	\$5,876
18	Dutchess	Stanford		Pine Plains	\$18.54	\$281,200	\$5,215
19	Ulster	Marbletown		Onteora	\$18.55	\$266,100	\$4,937
20	Dutchess	Stanford		Millbrook	\$18.70	\$281,200	\$5,258
<b>Long Island</b>							
1	Suffolk	Southampton		Sagaponack	\$4.57	\$589,400	\$2,696
2	Suffolk	Southampton	Sagaponack	Sagaponack	\$4.64	\$1,000,000	\$4,642
3	Suffolk	Southampton		Wainscott	\$5.50	\$589,400	\$3,245

## Bottom 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>Long Island (con't.)</b>							
4	Suffolk	Southampton		Bridgehampton	\$5.79	\$589,400	\$3,415
5	Suffolk	Southampton		Quogue	\$6.17	\$589,400	\$3,639
6	Suffolk	East Hampton		Wainscott	\$6.44	\$826,800	\$5,328
7	Suffolk	Southampton		Southampton	\$6.61	\$589,400	\$3,899
8	Suffolk	East Hampton		Amagansett	\$7.42	\$826,800	\$6,132
9	Suffolk	Brookhaven		Fire Island	\$8.12	\$339,300	\$2,756
10	Suffolk	Southampton	Quogue	Quogue	\$8.14	\$955,500	\$7,777
11	Suffolk	<b>Islip</b>		Fire Island	\$8.31	\$360,200	\$2,992
12	Suffolk	Southampton	Southampton	Southampton	\$8.31	\$1,000,000	\$8,313
13	Suffolk	Shelter Island		Shelter Island	\$8.42	\$716,700	\$6,035
14	Suffolk	<b>East Hampton</b>		East Hampton	\$8.78	\$826,800	\$7,260
15	Suffolk	East Hampton		Montauk	\$9.35	\$826,800	\$7,727
16	Suffolk	Southampton		Remsenburg-Speonk	\$9.43	\$589,400	\$5,561
17	Suffolk	Southampton		Sag Harbor	\$9.49	\$589,400	\$5,596
18	Suffolk	Southampton	North Haven	Sag Harbor	\$10.00	\$1,000,000	\$10,003
19	Suffolk	East Hampton		Sag Harbor	\$10.35	\$826,800	\$8,558
20	Suffolk	<b>Southampton</b>		Westhampton Beach	\$10.37	\$589,400	\$6,115
<b>Mohawk Valley</b>							
1	Hamilton	Arietta		Raquette Lake	\$5.57	\$167,200	\$931
2	Hamilton	Long Lake		Raquette Lake	\$5.84	\$238,800	\$1,395
3	Hamilton	Arietta		Piseco	\$8.29	\$167,200	\$1,386
4	Hamilton	Arietta		Long Lake	\$9.10	\$167,200	\$1,521
5	Hamilton	Long Lake		Long Lake	\$9.37	\$238,800	\$2,238
6	Hamilton	Morehouse		Piseco	\$10.22	\$259,400	\$2,650
7	Herkimer	Webb		Webb	\$10.69	\$356,700	\$3,812
8	Hamilton	Inlet		Inlet	\$11.76	\$311,700	\$3,666
9	Oneida	Forestport		Webb	\$11.82	\$142,800	\$1,688
10	Hamilton	Indian Lake		Indian Lake	\$13.87	\$152,200	\$2,110
11	Hamilton	Lake Pleasant		Lake Pleasant	\$13.93	\$176,900	\$2,465
12	Hamilton	Arietta		Wells	\$14.90	\$167,200	\$2,491
13	Fulton	Northampton		Edinburg	\$15.62	\$157,700	\$2,463
14	Hamilton	Benson		Northville	\$16.09	\$165,300	\$2,660
15	Hamilton	Lake Pleasant		Wells	\$16.25	\$176,900	\$2,875
16	Hamilton	Wells		Wells	\$16.31	\$150,600	\$2,456
17	Hamilton	Hope		Wells	\$17.57	\$116,100	\$2,040
18	Fulton	Johnstown		Wheelerville	\$18.20	\$105,400	\$1,918
19	Hamilton	Hope		Northville	\$18.62	\$116,100	\$2,162
20	Hamilton	Lake Pleasant	Speculator	Lake Pleasant	\$19.47	\$173,100	\$3,371
<b>North Country</b>							
1	Essex	North Elba		Lake Placid	\$11.11	\$228,000	\$2,532
2	Jefferson	Orleans		Indian River	\$11.39	\$147,400	\$1,679
3	Essex	Schroon		North Warren	\$12.23	\$199,600	\$2,440
4	Jefferson	Alexandria		Indian River	\$12.24	\$117,200	\$1,435
5	Jefferson	Pamelia		Indian River	\$12.42	\$159,800	\$1,985
6	Jefferson	Theresa		Indian River	\$12.54	\$110,800	\$1,390
7	Essex	North Elba		Saranac Lake	\$13.55	\$228,000	\$3,089
8	Essex	Minerva		North Warren	\$13.57	\$158,400	\$2,149
9	Jefferson	Le Ray		Indian River	\$13.61	\$163,800	\$2,229
10	Essex	Schroon		Schroon Lake	\$13.76	\$199,600	\$2,746
11	Essex	Wilmington		Lake Placid	\$13.83	\$215,000	\$2,973
12	Essex	Keene		Keene	\$14.20	\$236,700	\$3,362
13	Franklin	Brighton		Saranac Lake	\$14.46	\$133,300	\$1,927
14	Jefferson	Henderson		Belleville-Henderson	\$14.55	\$161,400	\$2,348
15	Essex	North Hudson		Schroon Lake	\$14.63	\$137,500	\$2,012



## Bottom 20 Property Tax Rates - 2013 - By Region (con't.)

	County <sup>1</sup>	City or Town	Village (if any)	School District	Effective Tax Rate Per \$1,000	Median Home Value	Tax on Median Home <sup>2</sup>
<b>North Country (con't.)</b>							
16	Jefferson	Orleans		Lafargeville	\$14.87	\$147,400	\$2,192
17	Franklin	Santa Clara		Saranac Lake	\$15.20	\$329,400	\$5,008
18	Franklin	Harrietstown		Saranac Lake	\$15.54	\$153,200	\$2,381
19	Essex	Ticonderoga		Putnam	\$15.55	\$121,000	\$1,882
20	Jefferson	Alexandria		Lafargeville	\$15.72	\$117,200	\$1,842
<b>Southern Tier</b>							
1	Otsego	Otsego		Cooperstown	\$13.72	\$273,600	\$3,754
2	Otsego	Otsego		Richfield Springs	\$14.03	\$273,600	\$3,839
3	Otsego	Otsego		Edmeston	\$14.61	\$273,600	\$3,997
4	Otsego	Otsego		Cherry Valley-Springfield	\$14.77	\$273,600	\$4,041
5	Otsego	Middlefield		Cooperstown Central	\$15.02	\$238,800	\$3,586
6	Delaware	Andes		Andes	\$15.04	\$170,600	\$2,566
7	Delaware	Middletown		Andes	\$15.53	\$200,100	\$3,107
8	Otsego	Springfield		Richfield Springs	\$15.63	\$166,600	\$2,604
9	Delaware	Delhi		Andes Central	\$15.83	\$170,900	\$2,706
10	Otsego	Middlefield		Cherry Valley-Springfield	\$16.14	\$238,800	\$3,854
11	Delaware	Andes		Margaretville	\$16.23	\$170,600	\$2,769
12	Otsego	Springfield		Cherry Valley-Springfield	\$16.39	\$166,600	\$2,730
13	Delaware	Bovina		Andes	\$16.39	\$177,500	\$2,909
14	Otsego	Hartwick		Cooperstown	\$16.42	\$170,200	\$2,795
15	Delaware	Hamden		Andes	\$16.62	\$164,400	\$2,733
16	Delaware	Middletown		Margaretville	\$16.72	\$200,100	\$3,345
17	Delaware	Colchester		Downsville	\$17.01	\$150,400	\$2,558
18	Broome	<b>Binghamton</b>		South Mountain-Hickory	\$17.10	\$143,100	\$2,447
19	Delaware	Andes		Downsville	\$17.41	\$170,600	\$2,971
20	Otsego	Richfield		Richfield Springs	\$17.53	\$105,400	\$1,848
<b>Western New York</b>							
1	Erie	Sardinia		Yorkshire-Pioneer	\$18.09	\$149,500	\$2,705
2	Chautauqua	Chautauqua		Chautauqua Lake	\$19.04	\$117,600	\$2,239
3	Erie	Sardinia		Holland	\$19.62	\$149,500	\$2,933
4	Chautauqua	Ellery		Chautauqua Lake	\$19.92	\$128,600	\$2,562
5	Chautauqua	Westfield		Chautauqua Lake	\$20.23	\$89,800	\$1,817
6	Chautauqua	North Harmony		Chautauqua Lake	\$20.36	\$118,500	\$2,413
7	Chautauqua	Portland		Chautauqua Lake	\$21.19	\$88,900	\$1,884
8	Cattaraugus	Ellicottville		Ellicottville	\$21.50	\$180,300	\$3,877
9	Erie	Wales		Holland	\$21.73	\$160,800	\$3,494
10	Erie	Elma		East Aurora	\$22.54	\$195,900	\$4,415
11	Erie	Concord		Holland	\$22.67	\$131,600	\$2,984
12	Erie	Colden		Holland	\$22.73	\$202,900	\$4,612
13	Erie	Holland		Yorkshire-Pioneer	\$22.88	\$150,400	\$3,441
14	Erie	Sardinia		Springville-Griffith Institute	\$23.16	\$149,500	\$3,463
15	Erie	Collins		Gowanda	\$23.18	\$84,600	\$1,961
16	Erie	Aurora		Holland	\$23.31	\$192,700	\$4,491
17	Cattaraugus	Ellicottville	Ellicottville	Ellicottville	\$23.40	\$232,700	\$5,446
18	Erie	Elma		Lancaster	\$23.87	\$195,900	\$4,676
19	Erie	Clarence		Clarence	\$23.91	\$237,000	\$5,668
20	Erie	Elma		Iroquois	\$23.99	\$195,900	\$4,700

<sup>1</sup> Nassau County and New York City impose different tax rates on different classes of property and are therefore excluded from calculations.

<sup>2</sup> Home with 2013 Median Sales Value, as reported by U.S. Census Bureau; American Community Survey (ACS). Median Sales Value over \$1 million are presented as \$1 million + in ACS data, calculated in these rankings at a value of \$1 million.

<sup>\*</sup> Localities in bold-faced type impose homestead and non-homestead rates. Schools may impose homestead/non-homestead rates in all or some of the municipalities in which the district is located. Effective rate shown is an average of homestead and non-homestead rates.

## City Tax Rates - 2013

Rank	City	County	School District	Effective Tax Rate per \$1,000	City Median Home	Tax on Median Home <sup>1</sup>
1	<b>Binghamton</b>	Broome	<b>Binghamton City</b>	\$58.28	\$85,100	\$4,959
2	Gloversville	Fulton	Gloversville	\$52.42	\$77,300	\$4,052
3	Ogdensburg	St. Lawrence	Ogdensburg	\$51.64	\$67,200	\$3,470
4	Little Falls	Herkimer	Little Falls	\$51.18	\$76,800	\$3,931
5	Fulton	Oswego	Fulton	\$51.14	\$73,100	\$3,738
6	Olean	Cattaraugus	Olean	\$51.04	\$68,900	\$3,517
7	Jamestown	Chautauqua	Jamestown	\$50.38	\$63,200	\$3,184
8	Lockport	Niagara	Lockport	\$49.49	\$79,700	\$3,945
9	<b>Newburgh</b>	Orange	Newburgh	\$48.56	\$176,300	\$8,561
10	Cortland	Cortland	Cortland City	\$46.74	\$93,300	\$4,361
11	Gloversville	Fulton	Johnstown	\$46.47	\$77,300	\$3,592
12	Elmira	Chemung	Elmira	\$46.17	\$67,400	\$3,112
13	<b>Niagara Falls</b>	Niagara	Niagara Falls	\$46.12	\$66,900	\$3,085
14	Geneva	Ontario	Geneva City	\$45.13	\$88,900	\$4,012
15	Mount Vernon	Westchester	Mount Vernon	\$45.09	\$392,300	\$17,690
16	Batavia	Genesee	Batavia City	\$44.99	\$90,800	\$4,085
17	Ogdensburg	St. Lawrence	Lisbon	\$44.50	\$67,200	\$2,990
18	Rome	Oneida	Westmoreland	\$44.43	\$88,800	\$3,945
19	Rome	Oneida	Oriskany	\$44.34	\$88,800	\$3,938
20	Corning	Steuben	Corning City	\$44.06	\$90,800	\$4,001
21	Norwich	Chenango	Norwich	\$43.97	\$83,300	\$3,663
22	Schenectady	Schenectady	Schenectady	\$43.58	\$114,900	\$5,007
23	<b>Lackawanna</b>	Erie	<b>Lackawanna</b>	\$43.33	\$84,200	\$3,649
24	North Tonawanda	Niagara	North Tonawanda	\$42.99	\$102,700	\$4,415
25	Utica	Oneida	Utica City	\$42.70	\$88,600	\$3,783
26	Rome	Oneida	Rome	\$42.46	\$88,800	\$3,770
27	Dunkirk	Chautauqua	Dunkirk City	\$42.09	\$61,300	\$2,580
28	<b>Albany</b>	Albany	<b>Albany City</b>	\$41.67	\$176,600	\$7,358
29	<b>Port Jervis</b>	Orange	Port Jervis	\$41.45	\$174,600	\$7,237
30	Rome	Oneida	Sherrill	\$40.80	\$88,800	\$3,623
31	Salamanca	Cattaraugus	Salamanca City	\$40.49	\$63,800	\$2,583
32	Tonawanda	Erie	Tonawanda	\$40.08	\$90,200	\$3,615
33	Middletown	Orange	Middletown	\$39.93	\$205,800	\$8,218
34	Auburn	Cayuga	Auburn City	\$38.90	\$96,300	\$3,747
35	<b>Rochester</b>	Monroe	Rochester	\$38.39	\$75,800	\$2,910
36	Oswego	Oswego	Oswego	\$37.84	\$84,400	\$3,194
37	Johnstown	Fulton	Fonda-Fultonville	\$37.83	\$103,500	\$3,915
38	Troy	Rensselaer	Troy	\$37.61	\$143,000	\$5,378
39	Hornell	Steuben	Hornell	\$37.59	\$63,200	\$2,375
40	Rensselaer	Rensselaer	Rensselaer	\$37.35	\$148,200	\$5,535
41	Peekskill	Westchester	Peekskill City	\$37.16	\$320,500	\$11,909
42	Plattsburgh	Clinton	Plattsburgh	\$37.04	\$141,100	\$5,227
43	Johnstown	Fulton	Johnstown	\$37.00	\$103,500	\$3,830
44	<b>Kingston</b>	Ulster	<b>Kingston</b>	\$36.87	\$181,600	\$6,696
45	Ithaca	Tompkins	Ithaca	\$36.74	\$193,700	\$7,116
46	Troy	Rensselaer	Lansingburgh	\$34.53	\$143,000	\$4,938
47	Oneida	Madison	Oneida	\$34.17	\$105,400	\$3,602
48	Sherrill	Oneida	Oneida	\$34.07	\$136,600	\$4,654
49	Sherrill	Oneida	Sherrill	\$33.96	\$136,600	\$4,640
50	Hudson	Columbia	Hudson	\$33.59	\$167,600	\$5,630
51	Oneida	Madison	Sherrill	\$32.98	\$105,400	\$3,476
52	Cohoes	Albany	Cohoes City	\$32.55	\$148,400	\$4,831
53	Oneonta	Otsego	Oneonta	\$32.53	\$134,800	\$4,385
54	White Plains	Westchester	White Plains	\$32.28	\$495,200	\$15,983
55	Canandaigua	Ontario	Canandaigua City	\$31.99	\$147,500	\$4,719

## City Tax Rates - 2013 (con't.)

Rank	City	County	School District	Effective Tax Rate per \$1,000	City Median Home	Tax on Median Home <sup>1</sup>
56	Oneida	Madison	Stockbridge Valley	\$31.97	\$105,400	\$3,370
57	Peekskill	Westchester	Hendrick Hudson	\$31.96	\$320,500	\$10,242
58	New Rochelle	Westchester	New Rochelle	\$31.06	\$559,100	\$17,364
59	Glens Falls	Warren	Glens Falls City	\$30.99	\$151,400	\$4,692
60	<b>Glen Cove</b>	Nassau	<b>Glen Cove</b>	\$30.37	\$480,700	\$14,598
61	Syracuse	Onondaga	Syracuse City	\$30.35	\$86,200	\$2,616
62	Mechanicville	Saratoga	Mechanicville	\$29.67	\$144,600	\$4,290
63	<b>Beacon</b>	Dutchess	<b>Beacon City</b>	\$29.21	\$246,300	\$7,195
64	Poughkeepsie	Dutchess	<b>Poughkeepsie</b>	\$28.08	\$217,900	\$6,120
65	<b>Long Beach</b>	Nassau	Long Beach	\$27.80	\$478,900	\$13,312
66	<b>Buffalo</b>	Erie	Buffalo City	\$27.63	\$66,600	\$1,840
67	Glens Falls	Warren	Glens Falls Common	\$26.94	\$151,400	\$4,079
68	Watervliet	Albany	Watervliet	\$26.81	\$129,500	\$3,471
69	Yonkers	Westchester	Yonkers	\$26.26	\$405,700	\$10,654
70	Rye	Westchester	<b>Rye Neck</b>	\$23.85	\$1,000,000	\$23,846
71	Watertown	Jefferson	Watertown	\$21.74	\$118,400	\$2,574
72	Watertown	Jefferson	General Brown	\$21.70	\$118,400	\$2,569
73	Saratoga Springs	Saratoga	Saratoga Springs City	\$20.32	\$297,900	\$6,054
74	Rye	Westchester	Rye	\$19.20	\$1,000,000	\$19,195

<sup>1</sup> Localities in bold-faced type impose homestead and non-homestead rates. Schools may impose homestead/non-homestead rates in all or some of the municipalities in which the district is located. Effective rate shown is an average of homestead/non-homestead rates.

<sup>2</sup> Home with 2013 Median Sales Value, as reported by U.S. Census Bureau; American Community Survey (ACS). Median Sales Value over \$1 million are presented as \$1 million + in ACS data, calculated in these rankings at a value of \$1 million.