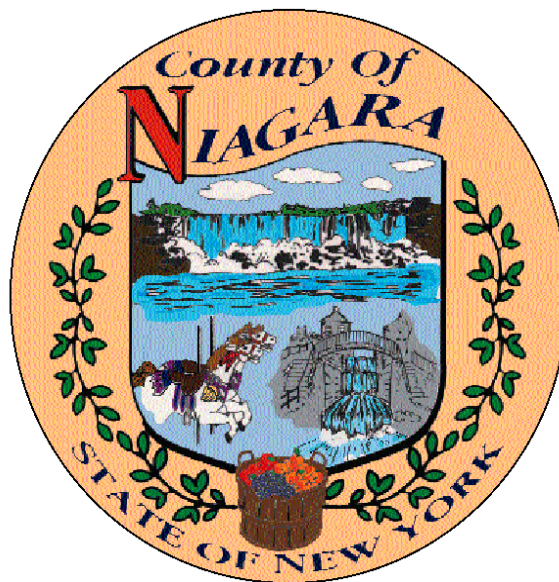


2025-2026
NIAGARA COUNTY
REAL PROPERTY TAX
STATISTICS REPORT

Tracy A. Farrell, Director
Department of Real Property Tax



Michael A. Hill, Chairman
Niagara County Legislature

Prepared by the Real Property Tax Services Department
59 Park Ave., Philo J. Brooks Building
Lockport, New York 14094
(716) 439-7077

www.niagaracounty.com/departments/m-r/real_property/index.php

TRACY A FARRELL, DIRECTOR
(716) 439-7077

NIAGARA COUNTY

DEPARTMENT OF REAL PROPERTY TAX
SERVICES
59 PARK AVE., PHILO BROOKS BUILDING
LOCKPORT, NEW YORK 14094 - 2740

March 27, 2026

Honorable Michael A. Hill, Chairman
Niagara County Legislature
Court House
Lockport, New York 14094

Dear Mr. Hill:

In accordance with Section 1532, Paragraph 2, Subparagraph C of the New York State Real Property Tax Law, the Director of Real Property Tax Services shall, “prepare and furnish an annual report to the legislative body of the county, a copy of which shall be sent to the commissioner” of the New York State Department of Taxation and Finance. Accordingly, I am herewith submitting the 2025-2026 Niagara County Report on Real Property Taxation.

An electronic copy of the report has been sent to each legislator and to the clerk of the legislature. This report is also available on the Niagara County website in the Real Property Tax Services Department page.

The report is intended to be used as a reference guide to the users of real property tax levy information. Actual tax rates for the applicable year, as well as the components used in the development of such tax rates, are illustrated for each of the taxing jurisdictions within the County of Niagara.

If there should be any questions about the information contained herein, please feel free to contact the Real Property Tax Office at 716-439-7077.

Respectfully submitted,

Tracy A. Farrell, IAO, CCD
Real Property Tax Services

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NIAGARA COUNTY LEGISLATURE 2026

LEGISLATIVE DISTRICT	NAME
FIRST	Irene M. Myers
SECOND	Michael Casale
THIRD	Christopher McKimmie
FOURTH	Jeffrey Elder
FIFTH	Christopher A. Robins
SIXTH	Sam Farruggia
SEVENTH	Jesse P. Gooch
EIGHTH	Richard L. Andres
NINTH	Randy R. Bradt
TENTH	David E. Godfrey
ELEVENTH	Anthony J. Nemi
TWELFTH	Carla L. Speranza
THIRTEENTH	Richard E. Abbott
FOURTEENTH	Shawn A. Foti
FIFTEENTH	Michael A. Hill

Michael A. Hill, Chairman
 Anthony J. Nemi, Vice Chairman
 Randy R. Bradt, Majority Leader
 Jeffrey Elder, Minority Leader
 Alysa Tomasino, Clerk

Niagara County Legislature
 175 Hawley St., Lockport, N.Y. 14094
 (716) 439-7000

The County of Niagara
Department of Real Property Tax Services

... “promoting equity and uniformity”

The Niagara County Office of Real Property Tax Services has established this booklet for use by county administration, local government and the general public. It is a compilation of data that is used in determining and apportioning real property taxes. Included herein is historical data, current county, town and school rates, tax levy information, statistical data, contact information and more.

The goal of the Office of Real Property is to provide services for assessors and local government to achieve and maintain equitable assessments. Our professional goal is to create and preserve tax equity within and between all municipalities. The Niagara County Office of Real Property, through its Director and staff, takes great pride in the service we provide to all of Niagara County.

Director, Tracy A. Farrell, IAO
Tracy.Farrell@niagaracounty.gov

REAL PROPERTY TAX SERVICE STAFF



Alissa DiCesare-Ork	Supervisor of Real Property	Alissa.DiCesare@niagaracounty.gov
Jeffrey Riel	Tax Map Technician	Jeffrey.Riel@niagaracounty.gov
Stanley Jisa	Tax Map Technician	Stanley.Jisa@niagaracounty.gov
Milena Filipink	Tax Map Technician Trainee	Milena.Filipink@niagaracounty.gov
Lisa Casey	GIS Coordinator	Lisa.Casey@niagaracounty.gov
Tyler Kurek	Account Clerk	Tyler.Kurek@niagaracounty.gov



Real Property Website: www.niagaracounty.com/departments/m-r/real_property/index.php

TAX MAPPING STATISTICS : 2016-2025

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

Total Whole Property transfers by year: These figures do not include partial transfer activity.

MUNICIPALITY	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
CAMBRIA	148	161	194	164	199	136	169	154	168	169
HARTLAND	111	153	106	135	111	117	136	127	115	114
LEWISTON	480	396	422	374	482	399	528	401	428	502
LOCKPORT	483	495	441	582	509	472	475	438	489	455
NEWFANE	287	274	261	342	261	235	287	331	326	289
NIAGARA	219	269	287	238	221	254	299	265	241	230
PENDLETON	186	204	248	228	181	154	178	169	175	166
PORTER	202	203	206	182	202	196	215	227	224	219
ROYALTON	222	222	233	270	200	201	242	237	233	227
SOMERSET	85	99	99	94	97	101	91	108	114	83
WHEATFIELD	392	464	440	461	416	355	432	451	416	411
WILSON	181	199	142	188	236	217	206	200	199	191
TOWN TOTALS	2996	3139	3079	3258	3115	2837	3258	3108	3128	3056
LOCKPORT	535	621	578	800	779	609	706	756	812	634
NIAGARA FALLS	1338	1860	1611	1915	1790	1825	1974	2014	1676	2057
NORTH TONAWANDA	794	723	804	835	920	691	904	906	898	873
CITY TOTALS	2667	3204	2993	3550	3489	3125	3584	3676	3386	3564
TOTAL WHOLE TRANSFERS	5663	6343	6072	6808	6604	5962	6842	6784	6514	6620
Total Partial Transfers	145	463	262	307	221	208	249	221	294	282
GRAND TOTAL TRANSFERS	5808	6806	6334	7115	6825	6170	7091	7005	6808	6902
Percentage of splits	2.6%	7.3%	4.3%	4.5%	3.3%	3.5%	3.6%	3.3%	4.5%	4.3%

Partial transfer occurs when a **portion** of the land parcel, including buildings thereon, if any, is conveyed to a different owner. Whole transfer occurs when the **entire** land parcel is conveyed to a different owner.

Municipality Contacts

<u>Municipality</u>	<u>Assessors</u>	<u>Supervisors & Mayors</u>	<u>Clerks</u>	<u>Tax Collectors</u>
Cambria	Debra Littere 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 716-433-7664 ext. 122 Fax: 716-433-7164 dlittere@townofcambria.com	Matthew P. Foe 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 716-433-7664 ext. 119 Fax: 716-433-7164 supervisor@townofcambria.com	Tamara J. Cooper 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 716-433-7664 ext. 127 Fax: 716-433-7164 townclerk@townofcambria.com	Debra A. Littere 4160 Upper Mountain Road Sanborn, NY 14132-9416 Phone: 716-433-7664 ext. 118 Fax: 716-433-7164 dlittere@townofcambria.com
Hartland	Michael Hartman 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7778 Fax: 716-735-3061 michaelhartman@townofhartlandny.us	Margaret Zaepfel 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7360 Fax: 716-735-3061 margaretzaepfel@townofhartlandny.us	Caitlin Clark 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7179 , Ext. 100 Fax: 716-735-3061 CaitlinClark@townofhartlandny.us	Caitlin Clark 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7179, Ext. 100 Fax: 716-735-3504 CaitlinClark@townofhartlandny.us
V. of Middleport	Michael Hartman 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7778 Fax: 716-735-3061 michaelhartman@townofhartlandny.us	Daniel Dodge 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-946-4398 Mayor@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org
Lewiston	Nicholas Fiutko 1375 Ridge Road, PO Box 330 Lewiston, NY 14092 Phone: 716-754-8213 Ext. 232 Fax: 716-754-2319 nfiutko@townoflewistonny.gov	Steve Broderick, Jr. 1375 Ridge Road, Box 330 Lewiston, NY 14092 Phone: 716-754-8213 ext: 224 Fax: 716-754-2319 supervisor@townoflewistonny.gov	Tamara Burns 1375 Ridge Road, Box 330 Lewiston, NY 14092 Phone: 716-754-8213 Ext. 222 Fax: 716-754-2821 tburns@townoflewistonny.gov	Tamara Burns 1375 Ridge Road, Box 330 Lewiston, NY 14092 Phone: 716-754-8213 Ext. 222 Fax: 716-754-9483 tburns@townoflewistonny.gov
V. of Lewiston	Nicholas Fiutko 1375 Ridge Road, PO Box 330 Lewiston, NY 14092 Phone: 716-754-8213 Ext. 232 Fax: 716-754-2319 nfiutko@townoflewistonny.gov	Anne Welch 145 N. 4th St., PO Box 325 Lewiston, NY 14092 Phone: 716-998-0464 mayor@villageoflewiston.com	Shannon Fundis 145 N. 4th St., PO Box 325 Lewiston, NY 14092 Phone: 716-754-8271 Fax: 716-754-2703 clerk@villageoflewiston.com	Stephanie Longwell 145 N. 4th St., PO Box 325 Lewiston, NY 14092 Phone: 716-754-8271 Fax: 716-754-2703 treasurer@villageoflewiston.com
Lockport - Town	Jill Fowler 6200 Robinson Road Ext. Lockport, NY 14094-7970 Phone: 716-439-9526 Fax: 716-439-9532 jfowler@elockport.gov	Mark C. Crocker 6560 Dysinger Road Lockport, NY 14094-7970 Phone: 716-439-9520 Fax: 716-439-0528 crocker@elockport.gov	Judith A. Newbold 6560 Dysinger Road Lockport, NY 14094-7970 Phone: 716-439-9524 Fax: 716-438-5465 townclerk@elockport.gov	Lori L. Carrero 6560 Dysinger Road Lockport, NY 14094-7970 Phone: 716-439-9531 Fax: 716-478-0624 tax_collector@elockport.gov
Newfane	JoAnn Harig 2737 Main Street Newfane, NY 14108 Phone: 716-778-6052 Ext. 4 Fax: 716-778-7178 assessor@townofnewfaneny.gov	John Syracuse 2737 Main Street Newfane, NY 14108 Phone: 716-778-6052 Ext 3 Fax: 716-778-7178 supervisor@townofnewfaneny.gov	Donna Lakes 2737 Main Street Newfane, NY 14108 Phone: 716-778-6052 Ext. 2 Fax: 716-778-5917 donna@townofnewfaneny.gov	Terri Iannucci (1/1 - 3/31) 2737 Main Street Newfane, NY 14108 Phone: 716-778-6052 Ext 8 Fax: 716-778-7178 terri@townofnewfaneny.gov

Municipality Contacts

Municipality	Assessors	Supervisors & Mayors	Clerks	Tax Collectors
Niagara	James Bird 7105 Lockport Road Niagara Falls, NY 14305 Phone: 716-297-2150, Ext. 130 Fax: 716-297-9262 assessor@townofniagara.gov	Sylvia Virtuoso 7105 Lockport Road Niagara Falls, NY 14305 Phone: 716-297-2150, Ext. 135 Fax: 716-297-9262 svirtuoso@townofniagara.gov	Melissa Cerrillo 7105 Lockport Road Niagara Falls, NY 14305 Phone: 716-297-2150, Ext.131 Fax: 716-297-9262 mcerrillo@townofniagara.gov	Melissa Cerrillo 7105 Lockport Road Niagara Falls, NY 14305 Phone: 716-297-2150, Ext.131 Fax: 716-297-9262 mcerrillo@townofniagara.gov
Pendleton	Miranda Friert 6570 Campbell Boulevard Lockport, NY 14094 Phone: 716-625-8833, Ext. 118 Fax: 716-625-6295 mfriert@pendletonny.us	Joel Maerten 6570 Campbell Boulevard Lockport, NY 14094 Phone: 716-625-8833, Ext. 113 Fax: 716-625-6295 jmaerten@pendletonny.us	Noreen Lemma 6570 Campbell Boulevard Lockport, NY 14094 Phone: 716-625-8833 , Ext. 110 Fax: 716-625-6295 nlemma@pendletonny.us	Noreen Lemma PO Box 2305 Buffalo, NY 14240-2305 Phone: 716-625-8833, Ext. 112 Fax: 716-625-9295 nlemma@pendletonny.us
Porter	Lena Villella 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 4 Fax: 716-745-9022 Assessor@townofporter.gov	John "Duffy" Johnston 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 5 Fax: 716-745-9022 Supervisor@townofporter.gov	Kara Hibbard 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 3 Fax: 716-745-9022 Townclerk@townofporter.gov	Elaine Porto PO Box 430 Youngstown, NY 14174-0430 Phone: 716-745-3730, Ext. 8 Fax: 716-745-9022 Taxcollector@townofporter.gov
V. of Youngstown	Lena Villella 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 4 Fax: 716-745-9022 Assessor@townofporter.net	Rob Reisman 240 Lockport St., PO Box 168 Youngstown, NY 14174 Phone: 716-745-7721 Fax: 716-745-3400 reisman@youngstownnewyork.us	Alexandra (Certo) Long 240 Lockport St., PO Box 168 Youngstown, NY 14174 Phone: 716-745-7721 Fax: 716-745-3400 acerto@youngstownnewyork.us	Kim Winning 240 Lockport St., PO Box 168 Youngstown, NY 14174 Phone: 716-745-7721 Fax: 716-745-3400 kwinning@youngstownnewyork.us
Royalton	Michael Hartman 5316 Royalton Center Road Middleport, NY 14105 Phone: 716-772-7826, Ext. 108 Fax: 716-772-2748 mhartman@townofroyaltonny.gov	Jeffrey Brown 5316 Royalton Center Road Middleport, NY 14105 Phone: 716-772-7531, Ext. 105 Fax: 716-772-2748 jbrown@townofroyaltonny.gov	Marie L. Little 5316 Royalton Center Road Middleport, NY 14105 Phone: 716-772-2431, Ext. 101 Fax: 716-772-2748 mlittle@townofroyaltonny.gov	Marie L. Little 5316 Royalton Center Road Middleport, NY 14105 Phone: 716-772-2431, Ext 114 Fax: 716-772-2748 mlittle@townofroyaltonny.gov
V. of Middleport	Michael Hartman 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7778 Fax: 716-735-3061 mhartman@townofroyaltonny.gov	Daniel Dodge 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-946-4398 Mayor@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org
Somerset	Ann Hinton 8700 Haight Road Barker, NY 14012 Phone: 716-795-3575, ext 6 Fax: 716-795-9041 somersetassessor@gmail.com	Jeffrey M. Dewart 8700 Haight Road, PO Box 368 Barker, NY 14012 Phone: 716-795-9268 Fax: 716-795-9041 jeff.dewart@gmail.com	Tracy Carmer 8700 Haight Road Barker, NY 14012 Phone: 716-795-3575, Ext. 2 Fax: 716-795-9041 tracy.carmer@gmail.com	Ruth Wender 8700 Haight Road Barker, NY 14012 Phone: 716-795-3575 Fax: 716-795-9041 Ruth.Wender@yahoo.com
V. of Barker	Ann Hinton 8700 Haight Road Barker, NY 14012 Phone: 716-795-3575, ext 6 Fax: 716-795-9041 somersetassessor@gmail.com	Aaron Davis 8708 Main Street, PO Box 298 Barker, NY 14012 Phone: 716-863-8416 villageofbarkermayor@gmail.com	Amanda Detschner 8708 Main Street, PO Box 298 Barker, NY 14012 Phone: 716-795-3777 Fax: 716-795-3478 barkervillage@gmail.com	Amanda Detschner 8708 Main Street, PO Box 298 Barker, NY 14012 Phone: 716-795-3777 Fax: 716-795-3478 barkervillage@gmail.com

Municipality Contacts

Municipality	Assessors	Supervisors & Mayors	Clerks	Tax Collectors
Wheatfield	Kelli Coughlin 2800 Church Road Lower Level-Town Hall Wheatfield, NY 14120-1099 Phone: 716-694-9102 Fax: 716-694-1800 kellc@wheatfield.ny.us	Don MacSwan 2800 Church Road Upper Level-Town Hall Wheatfield, NY 14120-1099 Phone: 716-694-6680 Fax: 716-694-5419 supervisor@wheatfield.ny.us	Kathy Harrington-McDonnell 2800 Church Road Upper Level-Town Hall Wheatfield, NY 14120-1099 Phone: 716-694-6441 Fax: 716-694-5419 kathyh@wheatfield.ny.us	Kathy Harrington-McDonnell 2800 Church Road Upper Level-Town Hall Wheatfield, NY 14120-1099 Phone: 716-694-6441 Fax: 716-694-5419 kathyh@wheatfield.ny.us
Wilson	James Bird 375 Lake Street, PO Box 537 Wilson, NY 14172 Phone: 716-751-6705, Ext. 6 Fax: 716-751-2671 infoclerk@wilsonnewyork.com	Wm. Anthony Evans 375 Lake Street, PO Box 537 Wilson, NY 14172 Phone: 716-751-6704 Fax: 716-751-2671 supervisor@wilsonnewyork.com	Julie Evans 375 Lake Street, PO Box 537 Wilson, NY 14172 Phone: 716-751-6704, Ext. 10 Fax: 716-751-6706 wilson.townclerk@gmail.com	Julie Evans 375 Lake Street, PO Box 537 Wilson, NY 14172 Phone: 716-751-6704, Ext. 103 Fax: 716-751-6706 wilson.townclerk@gmail.com
V. of Wilson	James Bird 375 Lake Street, PO Box 537 Wilson, NY 14172 Phone: 716-751-6705, Ext. 6 Fax: 716-751-2671 towassessor@wilsonnewyork.com infoclerk@wilsonnewyork.com	Gregory Martin 375 Lake St., PO Box 596 Wilson, NY 14172 Phone: 716-751-6764 Fax: 716-751-6787 mayor@villageofwilson.org	Carey L. O'Connor 375 Lake St., PO Box 596 Wilson, NY 14172 Phone: 716-751-6764 Fax: 716-751-6787 Carey@villageofwilson.org	Carey L. O'Connor 375 Lake St., PO Box 596 Wilson, NY 14172 Phone: 716-751-6764 Fax: 716-751-6787 Carey@villageofwilson.org
Lockport - City	Susan E. Israel Municipal Building, One Locks Plaza Lockport, NY 14094 Phone: 716-439-6614 Fax: 716-439-6617 assessor@lockportny.gov	John Lombardi III Municipal Building, One Locks Plaza Lockport, NY 14094 Phone: 716-439-6665 Fax: 716-439-6668 mayor@lockportny.gov	Emily Stoddard Municipal Building, One Locks Plaza Lockport, NY 14094 Phone: 716-439-6776 Fax: 716-439-6702 cityclerk@lockportny.gov	Sue Mawhiney Municipal Building, One Locks Plaza Lockport, NY 14094 Phone: 716-439-6744 Fax: 716-439-6650 smawhiney@lockportny.gov
Niagara Falls	James Bird City Assessor's Office, 745 Main St Niagara Falls, NY 14301 Phone: 716-286-4380 Fax: 716-286-4403 James.Bird@niagarafallsny.gov	Robert Restaino City Hall, 745 Main Street Niagara Falls, NY 14301 Phone: 716-286-4310 Fax: 716-286-4349 Robert.Restaino@niagarafallsny.gov	Elizabeth Eaton 745 Main Street, Room 114 Niagara Falls, NY 14301 Phone: 716-286-4393 Fax: 716-286-4398 Elizabeth.Eaton@niagarafallsny.gov	Jennifer Hennemann, Supv. of Billing 745 Main Street, Room 109 Niagara Falls, NY 14301 Phone: 716-286-4350 Fax: 716-286-4354 jenniferhennemann@niagarafallsny.gov
North Tonawanda	Barbara W. Klenke City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 716-695-8597 Fax: 716-505-2132 bklenke@northtonawanda.gov	Austin J. Tylec City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 716-695-8540 Fax: 716-695-8541 atylec@northtonawanda.gov	Donna L. Braun City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 716-695-8555 Fax: 716-695-8557 dbraun@northtonawanda.gov lswartz@northtonawanda.gov	Donna L. Braun City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 716-695-8575 Fax: 716-695-8557 dbraun@northtonawanda.gov dproefrock@northtonawanda.gov
NYS Tax Rebate	Phone: 518-453-8146			
NYS STAR	Phone: 518-457-2036			

School District Contacts

School District	School District Business Managers	School Tax Collectors
Akron Central School District	Paul Kowalski 47 Bloomingdale Ave. Akron NY 14001 Phone: 716-542-5020 Ext. 5015 Fax: 716-542-5018 pkowalski@akronk12.org	Jennifer DiChristina-Town of Newstead PO Box 227 5 Clarence Center Rd Akron NY 14001 Phone: 716-542-4573 Fax: 716-542-3702 jennifer@townofnewstead.com
Barker Central School District	Connie Di Cristofaro-Miner 1628 Quaker Rd. Barker NY 14012 Phone: 716-795-3113 Fax: 716-795-3283 cminer@barkercsd.net	Connie Di Cristofaro-Miner 1628 Quaker Rd. Barker NY 14012 Phone: 795-3113 Fax: 795-3283 cminer@barkercsd.net
Lewiston Porter Central School District	Paul Casseri, Superintendent 4061 Creek Rd. Youngstown, NY 14174 Phone: 716-286-7246 Fax: 716-754-2755 pcasseri@lew-port.com	Kathy Moore 4061 Creek Rd. Youngstown, NY 14174 Phone: 716-754-8281 Fax: 716-286-7877 KMoore@lew-port.com
Lockport - City	Robert Mcdow 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 716-478-4828 Fax: 716-478-4832 rmcadow@lockportschools.net	Kris Woodcock 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 716-478-4803 Fax: 716-478-4832 kwoodcock@lockportschools.net
Medina Central School District	Marc Graff Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2700, Option: 6 Fax: 585-798-3108 mgraff@medinacsd.org	Kimberly DeFrank - Orleans County Treasurer 34 East Park Street Albion, New York 14411 Phone: 585-589-5353 Fax: 585-589-9220 Kim.DeFrank@orleanscountyny.gov
Newfane Central School District	Kevin Klumpp Bus. Office - 6048 Godfrey Rd. Burt, NY 14028 Phone: 716-778-6861 Fax: 716-778-6860 kklumpp@newfanecentralschools.org	Mady Ludwig Bus. Office - 6048 Godfrey Rd. Burt, NY 14028 Phone: 716-778-6861 Fax: 716-778-6860 mludwig@newfanecentralschools.org
Niagara Falls	Joseph Giarrizzo 630 66 th Street - Board of Education Niagara Falls, NY 14304 Phone: 716-286-4101. ext. 64242 Fax: 716-286-4248 jgiarrizzo@nfschools.net	Jennifer Hennemann Billings & Collections, Room 109 City Hall, 745 Main Street Niagara Falls, NY 14302 Phone: 716-286-4350 Fax: 716-286-4354 jennifer.hennemann@niagarafallsny.gov
Niagara-Wheatfield Central School District	Deanna Rosinski West Street Elementary School PO Box 309 Sanborn, NY 14132-0309 Phone: 716-215-3024 Fax: 716-215-3030 drosinski@nwcsd.org	Samantha Robinson c/o Niagara Wheatfield CSD PO Box 309 Sanborn, NY 14132-0309 Phone: 716-215-3023 Fax: 716-215-3030 srobinson@nwcsd.org

School District Contacts

School District	School District Business Managers	School Tax Collectors
North Tonawanda	Joshua Janese 176 Walck Rd. - Board of Education North Tonawanda, NY 14120 Phone: 716-807-3511 Fax: 716-807-3522 jjanese@ntschoools.org	Kelly Polizzi 176 Walck Rd. - Board of Education North Tonawanda, NY 14120 Phone: 716-695-8575 Fax: 716-695-8557 kpolizzi@northtonawanda.org
Royalton Hartland Central School District	Jessica Landers 54 State Street Middleport, NY 14105 Phone: 716-735-2000, Ext. 2011 Fax: 716-735-2037 jlanders@royhart.org	Kathy Polka c/o Royalton-Hartland 54 State Street Middleport, NY 14105 Phone: 716-735-2000, Ext. 2014 Fax: 716-735-2037 kpolka@royhart.org
Starpoint Central School District	Jonathan Andrews 4363 Mapleton Road Lockport, NY 14094 Phone: 716-210-2349 Fax: 716-210-2358 JAndrews@starpointcsd.org	Holly Varney c/o Starpoint Central 4363 Mapleton Road Lockport, NY 14094 Phone: 716-210-2313 Fax: 716-210-2358 hvarney@starpointcsd.org
Wilson Central School District	Carolyn Oliveri 374 Lake St - PO Box 648 Wilson NY 14172-0648 Phone: 716-751-9341 Ext. 121 Fax: 716-751-0008 coliveri@wilsoncsd.org	Lisa Smith 374 Lake St - PO Box 648 Wilson NY 14172-0648 Phone: 716-751-9341 Ext. 150 Fax: 716-751-0008 lsmith@wilsoncsd.org

STAR Program

Phone: 518-457-2036

Taxpayer Website: <https://www.tax.ny.gov/pit/property/star/default.htm>

Real Property Tax Administrative Dates

	All Towns	City of Niagara Falls	City of N. Tonawanda	City of Lockport
TAX LEVY DATES:				
Niagara County	January 1	February 15	February 1	March 1
Town\City\Spec. Dist.	January 1	Jan. & May	April 1	January 1
School Districts	September 1	July (3rd wk)	September 1	September 1
Villages	June 1			

ASSESSMENT DATES

Valuation date July 1

Taxable Status date March 1

Tentative Roll: May 1

Grievance day: 4th Tuesday in May (typically but confirm the date with your assessor)

Final Roll: July 1

FISCAL YEAR

School Districts July 1 to June 30

**Niagara County
& all towns and cities** January 1 to December 31

Villages June 1 to May 31

CITY OF LOCKPORT TAX COLLECTION DATES

<u>CITY TAX</u>	Mailed out January 1st	due by Jan. 31 st
<u>COUNTY TAX</u>	Mailed out March 1st June 15 th	due by March 31 st returned to Niagara Co. Treasurer
<u>SCHOOL TAX</u>	Mailed out Sept. 1 st November 15 th	due by Oct. 1 st returned to the City Treasurer

CITY OF NIAGARA FALLS TAX COLLECTION DATES

<u>CITY TAX</u>	Payable in two installments – one mailing 1st - Mailed January 1st 2nd - Due May 1 st - 31 st	
<u>COUNTY TAX</u>	Mailed out February 15th May 1 st	Due by March 15 th Returned to Niagara Co. Treasurer
<u>SCHOOL TAX</u>	Payable in two installments – one mailing 1st - Mailed August 1 st 2nd - Due Nov 1 st – 30 th	

CITY OF NORTH TONAWANDA TAX COLLECTION DATES

<u>CITY TAX</u>	Mailed out April 1st	Due by April 30 th
<u>COUNTY TAX</u>	Mailed out February 1st June 1 st	Due March 1 st +/- returned to Niagara County Treasurer
<u>SCHOOL TAX</u>	Mailed out Sept. 1 st	Due Sept. 30 th

NIAGARA COUNTY TOWNS TAX COLLECTION DATES

<u>COUNTY TAX</u>	Mailed out January 1st April 1 st	Due by February 1 st returned to Niagara Co. Treasurer
<u>SCHOOL TAX</u>	Mailed out Sept. 1 st Nov. 15 th	Due Sept. 30 th returned to Niagara Co. for relevy
<u>VILLAGE TAX</u>	Mailed out June 1st November 1 st	Due by July 1 st returned to Niagara Co. for relevy

NIAGARA COUNTY OWNED PROPERTY

2025

MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
C. Lockport		94.20-2-2	250 Plank Road	Reconstr. of Stone Rd. - 5.50 Acres	\$14,500
C. Lockport		95.13-1-2	1078 Old Niagara Road	5.0 Acres	\$200,000
C. Lockport		108.16-1-51	225 So Niagara Street	Highway Garage - 10.97 Acres	\$1,640,000
C. Lockport		109.06-1-8	300 Mill Street	Flintkote Property	\$12,100
C. Lockport		109.13-4-46	59 Park Avenue	Brooks Building. - 132' x 240'	\$820,000
C. Lockport		109.13-4-47	175 Hawley Street	Court House 2.80 Acres	\$2,980,000
C. Lockport		109.13-4-76	155 Niagara Street	Civil Def. Bldg. (now Conflict Office)	\$510,000
C. Lockport		109.13-4-77	169 Niagara Street	Mental Health Daycare Center	\$98,000
C. Lockport		109.14-4-13	20 East Avenue	Social Services Bldg - Lockport	\$1,980,000
C. Lockport		109.16-1-1	360 Davison Road	NC Golf Course - 31.24 Acres	\$485,000
C. Lockport		109.55-2-3	111 Main Street	Golden Triangle Building	\$1,340,000
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	28.78 Acres	\$44,400
Niagara Falls		144.18-1-7.1	11th Street	Trott Triangle -1.20 Acres	\$24,000
Niagara Falls		144.18-1-7.2	1000 11th Street	404.49' x 104.82'	\$39,500
Niagara Falls		144.71-3-1.21	1001 11th Street	Trott Building - 2.80 Acres	\$3,025,900
Niagara Falls		144.71-3-2	1151 Ashland Avenue	for Trott Building - 54' x 120'	\$2,300
Niagara Falls		144.77-1-53	314 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-54	310 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-55	306 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-56	302 Cedar Avenue	49.42' x 130'	\$400
Niagara Falls		144.77-2-1	775 3rd Street	Civic Building 330' x 132'	\$1,125,000
Niagara Falls		145.05-1-8	Porter Road	Settling pond for Gill Creek	\$60,000
Niagara Falls		158.12-1-2.12	28 Old Falls Street	NF Culinary Institute	\$5,248,532
Niagara Falls		159.12-1-2.1	245 30th Street	Olin Bldg. - Cerebral Palsy leases	\$163,400
Niagara Falls		159.39-1-5	301 10th Street	Human Resource Bldg. 3.34 Acres	\$1,208,800
N. Tonawanda	REFUSE	175.07-1-3	652 Witmer Road	19.90 Acres - landfill/waste	\$44,400
N. Tonawanda	REFUSE	175.07-1-41.2	542 Witmer Road	0.83 Acre - landfill/waste	\$800
N. Tonawanda	REFUSE	175.07-1-42.2	572 Witmer Road	212.85 x 80' - landfill/waste	\$400
N. Tonawanda	REFUSE	175.11-1-2	380 Witmer Road	43.40 Acres - landfill/waste	\$105,600
N. Tonawanda	REFUSE	175.15-1-1.2	280 Witmer Road	126.09' x 90' - landfill/waste	\$300
N. Tonawanda	REFUSE	175.15-1-3	264 Witmer Road	3.90 Acres - landfill/waste	\$6,700
N. Tonawanda	REFUSE	175.15-1-7.2	254 Witmer Avenue	42.05' x 90' - landfill/waste	\$100
N. Tonawanda	REFUSE	175.15-1-68	22 Boston Avenue	190' x 412.13' - landfill/waste	\$1,800
N. Tonawanda	REFUSE	175.15-1-69	42 Warner Avenue	100' x 515' - landfill/waste	\$1,100
N. Tonawanda	REFUSE	175.15-1-70	48 Warner Avenue	50' x 100' - landfill/waste	\$900
N. Tonawanda	REFUSE	175.15-1-71.11	81 Warner Avenue	2.80 Acres - landfill/waste	\$2,800
N. Tonawanda	REFUSE	175.15-1-80	40 Warner Avenue	1.06 Acres - landfill/waste	\$1,100
Cambria	WATER	106.00-1-73	Upper Mountain Road	40' x 40'	\$2,000
Cambria		107.00-2-32	5058 Lockport Junction Raod	61.10 Acres - "Future DPW site"	\$180,000
Cambria		107.04-1-20	4955 Upper Mountain Road	100' x 505'	\$70,000
Cambria		119.00-1-50.1	3111 Saunders Settlement Rd.	NCCC - 272.6 Acres	\$71,170,000
Lewiston		104.00-1-1	2571 Lower Mountain Road	Clyde Burmaster Park - 551.80 Acres	\$1,075,000
Lewiston		116.05-1-23./CT	Moyer Road	.06 Ac - Cell Tower	\$215,000
T. Lockport		94.00-1-26.22	Niagara Street Extension	Poorhouse Cemetery - 2.1 Acres	\$2,500
T. Lockport		95.04-1-3	4491 Lake Avenue	Fire Training Tower 2.3 Acres	\$7,500
T. Lockport		108.00-1-5	5526 Niagara Street Ext.	NC Jail - 25.07 Acres	\$12,760,000
T. Lockport		108.00-1-5./CT	5526 Niagara Street Ext.	Cell Tower @ Jail	\$390,000
T. Lockport		108.00-1-29	5465 Upper Mountain Road	Shaw Building - 25.37 Acres	\$1,160,000
T. Lockport		108.00-1-57	5574 Niagara Street Ext.	Public Safety Building - 13.20 Acres	\$710,000
T. Lockport		110.00-1-12	1010 Chestnut Ridge Road	B,L,R RAILROAD - 5.7 Acres	\$4,600
T. Lockport		110.00-1-31.1	6771 Davison Road	NC Golf Course - 204.70 Acres	\$790,000
T. Lockport		110.00-1-32	1050 Davison Road	NC Golf Course -17.10 Acres	\$11,000
T. Lockport		110.00-1-33.1	4901 Davison Road	NC Infirmary - 19.20 Acres	\$270,000
T. Lockport	WATER	110.00-1-37	7152 Chestnut Ridge Road	Pipeline for NC Water Dist. - 20' x 657'	\$2,300
T. Lockport	REFUSE	122.00-1-92	5400 Wm. Gregory Highway	13.70 Acres	\$138,500
T. Lockport	WATER	124.01-1-39	5450 Ernest Road	Office Bldg. - 1.90 Acres	\$380,000
T. Lockport	WATER	138.09-1-13	6150 Robinson Road Ext.	Water Tower - 1.50 Acres	\$840,000
T. Lockport		138.09-1-15	6140 S. Transit Road	Tower - 40' x 259.48'	\$10,900
T. Lockport	WATER	800.00-1-1.1	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.2	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.3	Ernest Road	Waterline	\$100

NIAGARA COUNTY OWNED PROPERTY

2025

MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Acres	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Acres	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Acres	\$34,900
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure -1 Acre	\$184,000
Newfane		26.00-1-105	Drake Settlement Road	Proposed Re-alignmt. - 2.40 Acres	\$3,700
Pendleton	SEWER	137.00-2-45.2	East Canal Road	1.00 Acre	\$22,000
Pendleton	SEWER	166.02-1-38	Tonawanda Creek Road	30 'x 85'	\$5,100
Pendleton		177.00-3-79	4070 Tonawanda Creek Rd.	Owned by NYS - leased by County - 27.10 Acres	\$581,700
Royalton		84.00-3-14	Telegraph Road	East Canal Marina - 25.2 Acres	\$35,800
Royalton		97.00-2-38	Gasport Road	Royalton Ravine Park - 145.80 Acres	\$130,800
Royalton		97.16-1-74	Main Street	Royalton Ravine Park - 129.33' x 201.35'	\$11,700
Royalton	WATER	98.00-1-43	Rochester Road	1.10 Acre	\$12,700
Wheatfield	WATER	134.04-1-65	6420 Shawnee Road	3.80 Acres	\$950,000
Wheatfield	SEWER	135.03-3-7	Mapleton Road	1.90 Acres	\$16,300
Wheatfield		147.15-1-26	Cayuga Street	4.00 Acres	\$48,800
Wheatfield	WATER	161.00-1-6	7227 Williams Road	16.4 Acres	\$13,580,000
Wheatfield	WATER	161.00-1-19	Williams Road	Pumping Station - 1.33 Acres	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Acres	\$39,375,000
Wheatfield		162.00-2-4	Niagara Falls Boulevard	Oppenheim Park - 24.80 Acres	\$36,000
Wheatfield		162.00-2-11.1	Niagara Falls Boulevard	Oppenheim Park - 67.60 Acres	\$203,600
Wheatfield		162.00-2-11.2	2697 Niagara Falls Boulevard	Oppenheim Park - 15.03 Acres	\$77,700
Wheatfield	SEWER	163.00-2-2.12	Shawnee Road	70' x 70'	\$7,000
Wheatfield	WATER	174.07-3-12	River Road	1.00 Acre	\$149,400
Wheatfield	SEWER	174.08-1-28.1	River Road	125' x 173.41'	\$10,300
Wheatfield	SEWER	174.08-1-29	River Road	275' x 173.41'	\$18,800
Wheatfield	SEWER	174.08-1-30	York Road	178' x 121'	\$14,500
Wheatfield	SEWER	174.08-1-32	Willow Lane (along river)	1.00 Ac	\$55,000
Wheatfield	REFUSE	175.00-1-1.12	River Road - ROW	Landfill - 8.50 Acres	\$8,500
Wheatfield	SEWER	175.00-1-10.12	River Road	7.20 Acres	\$20,000
Wheatfield	REFUSE	175.00-1-14.1	River Road	10.30 Acres	\$15,000
Wheatfield	SEWER	177.01-1-1.2	Shawnee Road	300' x 207.70' x 362.54'	\$20,600
Wheatfield	SEWER	177.01-1-15	Townline Road	110' x 217'	\$66,000
Wilson		13.13-1-41	4563 East Lake Rd	20' x 354.82'	\$100
Wilson		51.00-2-10.1	2955 Beebe Rd	3.00 Acres	\$500
Wilson		65.00-2-30.2	3749 Beebe Road	Drainage Ditch - 20' x 1023'	\$900

SECTION II

Assessment Information

- Parcel count
- EQ Rates and RAR
 - Niagara County assessed Values
 - Equalization and apportionment
 - Taxable analysis
- Average Assessed Value & Tax Amount
 - NY Equalization Information

Parcel Count of Properties on the 2025 FINAL ROLL

MUNICIPALITY	# of Parcels	Total Assessed Value	County Taxable Value
CAMBRIA	2729	\$1,029,862,738	\$815,444,856
	Village of Middleport	80	\$11,292,175
	Town outside Village	1990	\$388,124,646
HARTLAND	Total	2070	\$399,416,821
	Village of Lewiston	1218	\$193,494,970
	Town outside Village	5825	\$2,464,313,753
LEWISTON	Total	7043	\$2,657,808,723
TOWN of LOCKPORT	7694	\$2,343,372,178	\$2,152,687,577
NEWFANE	4379	\$478,937,687	\$417,233,302
NIAGARA	3736	\$1,453,602,877	\$933,099,310
PENDLETON	3253	\$630,300,554	\$560,203,695
	Village of Youngstown	924	\$108,151,456
	Town outside Village	2555	\$349,095,720
PORTER	Total	3479	\$457,247,176
	Village of Middleport	650	\$110,645,071
	Town outside Village	3310	\$826,247,120
ROYALTON	Total	3960	\$936,892,191
	Village of Barker	244	\$26,449,332
	Town outside Village	1351	\$161,512,906
SOMERSET	Total	1595	\$187,962,238
WHEATFIELD	7796	\$1,113,436,933	\$931,049,225
	Village of Wilson	579	\$63,088,771
	Town outside Village	2544	\$261,727,010
WILSON	Total	3123	\$324,815,781
CITY of LOCKPORT:	8110	\$1,580,497,274	\$1,378,443,615
CITY of NIAGARA FALLS	22729	\$2,360,457,430	\$1,291,186,275
CITY of N. TONAWANDA	12782	\$1,527,773,207	\$1,274,026,368
GRAND TOTAL	94,478	\$17,482,383,808	\$12,702,680,141

NYS FINAL EQUALIZATION RATES and RESIDENTIAL ASSESSMENT RATIOS

MUNICIPALITY	2020 FINAL	2021 FINAL	2022 FINAL	2023 FINAL	2024 FINAL	2025 FINAL	2025 RAR (if different from Equalization Rate)
CAMBRIA	89.00	82.00	70.00	100.00	100.00	100.00	
HARTLAND	88.00	81.00	73.00	62.00	56.00	100.00	
LEWISTON	59.00	56.00	53.00	46.00	43.00	40.00	
LOCKPORT	100.00	88.00	100.00	100.00	100.00	100.00	
NEWFANE	71.00	65.00	56.00	52.00	48.00	43.00	
NIAGARA	49.00	46.00	42.00	37.00	33.00	100.00	
PENDLETON	70.00	67.00	62.00	53.00	54.00	50.00	
PORTER	68.00	66.00	61.00	52.00	47.00	44.00	
ROYALTON	88.00	81.00	73.00	62.00	56.00	100.00	
SOMERSET	76.00	71.00	62.00	53.00	52.00	52.00	48.38
WHEATFIELD	53.00	52.00	46.00	40.00	38.00	36.00	
WILSON	71.00	67.00	62.00	54.00	50.00	45.00	41.16
<hr/>							
LOCKPORT	73.00	67.00	100.00	100.00	100.00	100.00	
NIAGARA FALLS	71.00	67.00	62.00	54.00	50.00	45.00	41.16
N.TONAWANDA	69.00	65.00	55.00	52.00	47.00	44.00	

*Updated assessments. Pursuant to Section 738 of the Real Property Tax Law, a residential assessment ratio is not established in the year that a revaluation is completed. These figures represent the ratio that would have been in effect if the towns had not updated assessments.

NIAGARA COUNTY ASSESSED VALUES 1990-91 TO 2025-26

YEAR OF ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
1990-1991	\$8,308,647,610	\$4,806,803,774	85,836
1991-1992	\$8,434,780,586	\$4,963,086,971	86,821
1992-1993	\$8,576,291,369	\$5,071,987,638	87,518
1993-1994	\$9,115,895,374	\$5,527,618,408	88,318
1994-1995	\$10,253,189,051	\$6,528,769,618	88,731
1995-1996	\$10,287,951,979	\$6,571,154,485	89,333
1996-1997	\$10,411,727,461	\$6,675,022,450	89,880
1997-1998	\$10,412,809,336	\$6,660,212,127	90,471
1998-1999	\$10,485,387,212	\$6,642,607,005	90,764
1999-2000	\$10,533,257,375	\$6,708,221,990	91,104
2000-2001	\$10,656,797,305	\$6,760,125,278	91,401
2001-2002	\$11,275,244,564	\$7,242,079,133	91,386
2002-2003	\$11,329,962,861	\$7,347,103,779	91,613
2003-2004	\$11,400,678,089	\$7,448,446,470	91,983
2004-2005	\$11,809,659,157	\$7,747,733,596	92,306
2005-2006	\$12,076,371,077	\$7,984,370,731	92,626
2006-2007	\$12,532,212,529	\$8,420,095,189	93,073
2007-2008	\$12,595,167,242	\$7,799,520,894	93,494
2008-2009	\$12,742,378,112	\$7,950,465,723	93,845
2009-2010	\$12,870,439,995	\$8,169,271,580	93,899
2010-2011	\$12,975,051,130	\$8,226,231,355	93,912
2011-2012	\$13,181,543,983	\$8,387,216,994	93,921
2012-2013	\$13,062,660,541	\$8,484,400,244	94,046
2013-2014	\$13,138,188,875	\$8,521,428,020	93,985
2014-2015	\$13,242,585,789	\$8,606,281,432	94,013
2015-2016	\$13,434,072,033	\$8,725,448,440	94,161
2016-2017	\$13,488,381,468	\$8,824,545,149	94,208
2017-2018	\$13,694,273,195	\$8,972,101,199	94,245
2018-2019	\$13,540,892,276	\$9,190,871,523	94,225
2019-2020	\$13,593,910,163	\$9,180,195,730	94,158
2020-2021	\$13,777,438,965	\$9,341,977,736	94,224
2021-2022	\$13,657,866,459	\$9,429,691,678	94,217
2022-2023	\$14,675,216,628	\$10,379,281,975	94,189
2023-2024	\$15,283,996,953	\$10,927,714,220	94,343
2024-2025	\$15,558,056,306	\$11,178,689,247	94,251
2025-2026	\$17,469,981,148	\$12,690,023,889	94,478

*Because of Court ordered changes these totals differ from the totals appearing on the final Assessment rolls.

2025 Niagara County Equalization and Apportionment Table

(TOV = Town outside of village area) (VLG = Village area)

Municipality	2025 Taxable Value Used for 2026 Levy	Equalization Rate used for 2026 Levy	2025 Full Taxable Value	Actual 2026 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2026 tax levy
Cambria	\$815,172,689	100.00%	\$815,172,689	3.875765%		3.875765%
Hartland - TOV	\$348,527,748		\$348,527,748		97.0094%	1.656889%
VLG - Middleport	\$10,744,319		\$10,744,319		2.9906%	0.051078%
Total	\$359,272,067	100.00%	\$359,272,067	1.707967%	100.00%	1.707967%
Lewiston - TOV	\$730,110,719		\$1,825,276,798		82.0516%	8.678959%
VLG - Lewiston	\$159,708,370		\$399,270,925		17.9484%	1.898483%
Total	\$889,819,089	40.00%	\$2,224,547,723	10.577442%	100.0000%	10.577442%
Lockport	\$2,152,442,177	100.00%	\$2,152,442,177	10.240284%		10.240284%
Newfane	\$417,233,302	43.00%	\$970,310,005	4.614515%		4.614515%
Niagara	\$928,824,310	100.00%	\$928,824,310	4.420673%		4.420673%
Pendleton	\$560,203,695	50.00%	\$1,120,407,390	5.326027%		5.326027%
Porter - TOV	\$339,912,656		\$772,528,764		81.1604%	3.673054%
VLG - Youngstown	\$78,903,088		\$179,325,200		18.8396%	0.852617%
Total	\$418,815,744	44.00%	\$951,853,964	4.525671%	100.0000%	4.525671%
Royalton - TOV	\$741,408,440		\$741,408,440		89.1364%	3.524945%
VLG - Middleport	\$90,360,403		\$90,360,403		10.8636%	0.429609%
Total	\$831,768,843	100.00%	\$831,768,843	3.954553%	100.0000%	3.954553%
Somerset - TOV	\$137,498,777		\$264,420,725		88.0193%	1.258988%
VLG - Barker	\$18,715,491		\$35,991,329		11.9807%	0.171366%
Total	\$156,214,268	52.00%	\$300,412,054	1.430354%	100.0000%	1.430354%
Wheatfield	\$930,913,498	36.00%	\$2,585,870,828	12.302380%		12.302380%
Wilson - TOV	\$244,675,899		\$543,724,220		83.6055%	2.586129%
VLG - Wilson	\$47,979,450		\$106,621,000		16.3945%	0.507124%
Total	\$292,655,349	45.00%	\$650,345,220	3.093253%	100.0000%	3.093253%
TOTAL TOWNS	\$8,753,335,031		\$13,891,227,268	66.068885%		66.068885%
City of Lockport	\$1,377,127,615	100.00%	\$1,377,127,615	6.548138%		6.548138%
City of Niagara Falls	\$1,291,001,575	45.00%	\$2,868,892,389	13.649959%		13.649959%
City of N. Tonawanda	\$1,268,559,668	44.00%	\$2,883,090,155	13.733018%		13.733018%
TOTAL CITIES	\$3,936,688,858		\$7,129,110,158	33.931115%		33.931115%
TOTAL ALL	\$12,690,023,889		\$21,020,337,427	100.00%		100.00%

2025 Final Roll Parcel Count & Equalization Table for 2026 County Taxes

MUNICIPALITY	# OF PARCELS	TOTAL ASSESSED VALUE	TOTAL TAXABLE VALUE	CURRENT MODIFIED COUNTY TAXABLE	2025 FINAL EQUITY RATE FOR CURRENT PURPOSES	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MODIFIED TAXABLE
CAMBRIA	2729	\$1,029,862,738	\$815,444,856	\$815,325,809	100.00%	\$815,325,809	3.87577%
HARTLAND							
Village of Middleport	80	\$11,292,175	\$10,744,319				
Town outside Village	1990	\$388,124,646	\$349,031,858				
Total	2070	\$399,416,821	\$359,776,177	\$359,296,775	100.00%	\$359,296,775	1.70797%
LEWISTON							
Village of Lewiston	1218	\$193,494,970	\$159,708,370				
Town outside Village	5825	\$2,464,313,753	\$730,113,719				
Total	7043	\$2,657,808,723	\$889,822,089	\$890,049,910	40.00%	\$2,225,124,775	10.57744%
TOWN of LOCKPORT	7694	\$2,343,372,178	\$2,152,687,577	\$2,154,198,592	100.00%	\$2,154,198,592	10.24028%
NEWFANE	4379	\$478,937,687	\$417,233,302	\$417,415,175	43.00%	\$970,732,965	4.61451%
NIAGARA	3736	\$1,453,602,877	\$933,099,310	\$929,955,300	100.00%	\$929,955,300	4.42067%
PENDLETON	3253	\$630,300,554	\$560,203,695	\$560,205,195	50.00%	\$1,120,410,390	5.32603%
PORTER							
Village of Youngstown	924	\$108,151,456	\$99,043,392				
Town outside Village	2555	\$349,095,720	\$319,847,352				
Total	3479	\$457,247,176	\$418,890,744	\$418,899,074	44.00%	\$952,043,350	4.52567%
ROYALTON							
Village of Middleport	650	\$110,645,071	\$90,371,903				
Town outside Village	3310	\$826,247,120	\$741,425,140				
Total	3960	\$936,892,191	\$831,797,043	\$831,900,076	100.00%	\$831,900,076	3.95455%
SOMERSET							
Village of Barker	244	\$26,449,332	\$18,715,491				
Town outside Village	1351	\$161,512,906	\$137,649,025				
Total	1595	\$187,962,238	\$156,364,516	\$156,466,203	52.00%	\$300,896,544	1.43035%
WHEATFIELD	7796	\$1,113,436,933	\$931,049,225	\$931,676,989	36.00%	\$2,587,991,636	12.30238%
WILSON							
Village of Wilson	579	\$63,088,771	\$47,979,450				
Town outside Village	2544	\$261,727,010	\$244,675,899				
Total	3123	\$324,815,781	\$292,655,349	\$292,820,666	45.00%	\$650,712,591	3.09325%
CITY of LOCKPORT:	8110	\$1,580,497,274	\$1,378,443,615	\$1,377,499,765	100.00%	\$1,377,499,765	6.54814%
CITY of NIAGARA FALLS	22,729	\$2,360,457,430	\$1,291,186,275	\$1,292,163,815	45.00%	\$2,871,475,144	13.64996%
CITY of N. TONAWANDA	12782	\$1,527,773,207	\$1,274,026,368	\$1,271,137,112	44.00%	\$2,888,947,982	13.73302%
GRAND TOTAL	94,478	\$17,482,383,808	\$12,702,680,141	\$12,699,010,456		\$21,036,511,695	100.00%

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FINAL ROLL	CAMBRIA		HARTLAND				LEWISTON			
	County	Town	County: Village of Middleport	County TOV	Total County: Hartland	Town	County: Village of Lewiston	County TOV	Total County: Lewiston	Town
Land Value	\$153,759,606	\$153,759,606	\$1,007,000	\$91,373,933	\$92,380,933	\$92,380,933	\$34,967,982	\$199,238,441	\$234,206,423	\$234,206,423
Total Assessed Value	\$1,029,503,988	\$1,029,503,988	\$11,292,175	\$387,684,136	\$398,976,311	\$398,976,311	\$193,494,970	\$2,464,289,753	\$2,657,784,723	\$2,657,784,723
EXEMPTIONS:										
Aged 0 - 65	\$3,271,151	\$3,340,226	\$66,340	\$2,462,666	\$2,529,006	\$2,533,821	\$529,793	\$3,008,324	\$3,538,117	\$92,510
Veterans	\$16,255,958	\$9,839,295	\$460,216	\$8,140,775	\$8,600,991	\$8,256,361	\$2,635,107	\$15,993,193	\$18,628,300	\$7,948,901
Clergy	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$1,226,700	\$1,226,700	\$0	\$625,000	\$625,000	\$625,000	\$0	\$90,500	\$90,500	\$90,500
Agriculture Land	\$28,668,500	\$28,668,500	\$0	\$21,789,300	\$21,789,300	\$21,789,300	\$0	\$2,070,081	\$2,070,081	\$2,070,081
Paraplegic	\$418,700	\$418,700	\$0	\$706,065	\$706,065	\$706,065	\$0	\$335,475	\$335,475	\$0
Other Partial Exemptions	\$2,019,690	\$2,019,690	\$0	\$70,256	\$70,256	\$70,256	\$123,200	\$4,639,001	\$4,762,201	\$5,239,001
Wholly Exempt Property	\$162,469,100	\$162,469,100	\$21,300	\$5,360,826	\$5,382,126	\$5,342,205	\$30,498,500	\$1,708,039,460	\$1,738,537,960	\$1,738,506,460
Total County Exemptions	\$214,331,299	\$207,983,711	\$547,856	\$39,156,388	\$39,704,244	\$39,324,508	\$33,786,600	\$1,734,179,034	\$1,767,965,634	\$1,753,950,453
Total County Taxable Value	\$815,172,689	\$821,520,277	\$10,744,319	\$348,527,748	\$359,272,067	\$359,651,803	\$159,708,370	\$730,110,719	\$889,819,089	\$903,834,270

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FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDLETON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$381,012,607	\$381,012,607	\$83,569,900	\$83,569,900	\$172,288,126	\$172,288,126	\$124,671,000	\$124,671,000
Total Assessed Value	\$2,343,334,678	\$2,343,334,678	\$478,937,687	\$478,937,687	\$1,449,327,877	\$1,449,327,877	\$630,300,554	\$630,300,554
EXEMPTIONS:								
Aged 0 - 65	\$12,577,111	\$0	\$3,080,482	\$0	\$5,975,490	\$4,387,965	\$3,198,413	\$3,206,108
Veterans	\$46,998,395	\$16,100,995	\$9,313,038	\$8,387,852	\$15,937,731	\$7,887,085	\$12,803,040	\$12,406,065
Clergy	\$3,000	\$3,000	\$6,000	\$6,000	\$3,000	\$3,000	\$1,500	\$1,500
Agriculture Bldgs.	\$794,875	\$794,875	\$897,600	\$897,600	\$0	\$0	\$132,800	\$132,800
Agriculture Land	\$11,283,700	\$11,283,700	\$5,869,960	\$5,869,960	\$1,218,200	\$1,218,200	\$3,270,200	\$3,270,200
Paraplegic	\$1,345,200	\$520,000	\$584,837	\$0	\$1,320,650	\$992,050	\$377,400	\$377,400
Other Partial Exemptions	\$10,805,170	\$10,568,850	\$1,501,468	\$1,311,774	\$7,717,696	\$7,751,072	\$2,629,184	\$1,561,761
Wholly Exempt Property	\$107,085,050	\$106,999,550	\$40,451,000	\$40,451,000	\$488,330,800	\$488,330,800	\$47,684,322	\$43,392,700
Total County Exemptions	\$190,892,501	\$146,270,970	\$61,704,385	\$56,924,186	\$520,503,567	\$510,570,172	\$70,096,859	\$64,348,534
Total County Taxable Value	\$2,152,442,177	\$2,197,063,708	\$417,233,302	\$422,013,501	\$928,824,310	\$938,757,705	\$560,203,695	\$565,952,020

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FINAL ROLL	PORTER				ROYALTON			
	County: Village of Youngstown	County TOV	Total County: Porter	Town	County: Village of Middleport	County TOV	Total County: Royalton	Town
Land Value	\$18,500,865	\$69,382,811	\$87,883,676	\$87,883,676	\$6,256,468	\$134,709,357	\$140,965,825	\$140,965,825
Total Assessed Value	\$108,151,456	\$349,020,720	\$457,172,176	\$457,172,176	\$110,633,571	\$826,230,420	\$936,863,991	\$936,863,991
EXEMPTIONS:								
Aged 0 - 65	\$938,928	\$149,554	\$1,088,482	\$634,751	\$877,288	\$5,187,283	\$6,064,571	\$5,988,851
Veterans	\$5,459,165	\$2,413,160	\$7,872,325	\$4,899,480	\$2,844,080	\$13,632,457	\$16,476,537	\$15,851,712
Clergy	\$1,500	\$1,500	\$3,000	\$3,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$530,975	\$0	\$530,975	\$530,975	\$0	\$895,900	\$895,900	\$895,900
Agriculture Land	\$2,120,200	\$0	\$2,120,200	\$2,120,200	\$40,000	\$30,946,500	\$30,986,500	\$30,986,500
Paraplegic	\$0	\$40,800	\$40,800	\$0	\$186,500	\$1,213,000	\$1,399,500	\$1,399,500
Other Partial Exemptions	\$798,250	\$49,050	\$847,300	\$471,300	\$1,225,000	\$2,659,040	\$3,884,040	\$1,545,262
Wholly Exempt Property	\$19,399,350	\$6,454,000	\$25,853,350	\$25,853,350	\$15,100,300	\$30,286,300	\$45,386,600	\$45,397,900
Total County Exemptions	\$29,248,368	\$9,108,064	\$38,356,432	\$34,513,056	\$20,273,168	\$84,821,980	\$105,095,148	\$102,067,125
Total County Taxable Value	\$78,903,088	\$339,912,656	\$418,815,744	\$422,659,120	\$90,360,403	\$741,408,440	\$831,768,843	\$834,796,866

FINAL ROLL	SOMERSET				WHEATFIELD		WILSON			
	County: Village of Barker	County TOV	Total County: Somerset	Town	County	Town	County: Village of Wilson	County TOV	Total County: Wilson	Town
Land Value	\$3,227,300	\$39,876,305	\$43,103,605	\$43,103,605	\$140,565,408	\$140,565,408	\$6,325,750	\$61,312,300	\$67,638,050	\$67,638,050
Total Assessed Value	\$26,449,332	\$161,473,906	\$187,923,238	\$187,923,238	\$1,113,394,933	\$1,113,394,933	\$63,088,771	\$261,727,010	\$324,815,781	\$324,815,781
EXEMPTIONS:										
Aged 0 - 65	\$55,725	\$1,122,583	\$1,178,308	\$1,135,510	\$7,779,319	\$299,344	\$247,275	\$1,608,133	\$1,855,408	\$637,205
Veterans	\$703,616	\$3,657,768	\$4,361,384	\$2,901,865	\$20,377,051	\$7,192,792	\$1,504,296	\$5,948,666	\$7,452,962	\$4,926,802
Clergy	\$1,500	\$0	\$1,500	\$1,500	\$12,000	\$12,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$265,589	\$265,589	\$265,589	\$147,534	\$147,534	\$0	\$438,000	\$438,000	\$438,000
Agriculture Land	\$0	\$5,363,619	\$5,363,619	\$5,363,619	\$1,945,031	\$1,945,031	\$4,300	\$4,688,287	\$4,692,587	\$4,692,587
Paraplegic	\$39,700	\$178,470	\$218,170	\$0	\$954,275	\$576,650	\$0	\$194,350	\$194,350	\$0
Other Partial Exemptions	\$0	\$318,100	\$318,100	\$318,100	\$3,680,246	\$3,623,200	\$20,250	\$500,175	\$520,425	\$946,100
Wholly Exempt Property	\$6,933,300	\$13,069,000	\$20,002,300	\$20,002,300	\$147,585,979	\$147,255,721	\$13,333,200	\$3,672,000	\$17,005,200	\$17,005,200
Total County Exemptions	\$7,733,841	\$23,975,129	\$31,708,970	\$29,988,483	\$182,481,435	\$161,052,272	\$15,109,321	\$17,051,111	\$32,160,432	\$28,647,394
Total County Taxable Value	\$18,715,491	\$137,498,777	\$156,214,268	\$157,934,755	\$930,913,498	\$952,342,661	\$47,979,450	\$244,675,899	\$292,655,349	\$296,168,387

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FINAL ROLL	LOCKPORT CITY	NIAGARA FALLS	NORTH TONAWANDA
	County	County	County
Land Value	\$117,538,840	\$281,535,497	\$274,309,478
Total Assessed Value	\$1,579,181,274	\$2,360,457,430	\$1,522,006,507
EXEMPTIONS:			
Aged 0 - 65	\$7,260,151	\$14,370,583	\$15,444,030
Veterans	\$28,790,523	\$21,447,579	\$35,317,600
Clergy	\$7,500	\$10,500	\$16,500
Agriculture Bldgs.	\$0	\$0	\$0
Agriculture Land	\$245,924	\$0	\$0
Paraplegic	\$1,318,300	\$2,016,630	\$2,333,162
Other Partial Exemptions	\$10,136,346	\$14,073,419	\$6,840,678
Wholly Exempt Property	\$154,294,915	\$1,017,537,144	\$193,494,869
Total County Exemptions	\$202,053,659	\$1,069,455,855	\$253,446,839
Total County Taxable Value	\$1,377,127,615	\$1,291,001,575	\$1,268,559,668

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FINAL ROLL	Sub-Total: Towns (inc. Vil. & TOV)		Sub-Totals: Cities County	Grand Totals County	% Exempt
	County	Town			
Land Value	\$1,722,045,159	\$1,722,045,159	\$673,383,815	\$2,395,428,974	
Total Assessed Value	\$12,008,335,937	\$12,008,335,937	\$5,461,645,211	\$17,469,981,148	
EXEMPTIONS:					
Aged 0 - 65	\$52,135,858	\$22,256,291	\$37,074,764	\$89,210,622	0.56%
Veterans	\$185,077,712	\$106,599,205	\$85,555,702	\$270,633,414	1.14%
Clergy	\$39,000	\$39,000	\$34,500	\$73,500	0.00%
Agriculture Bldgs.	\$6,045,473	\$6,045,473	\$0	\$6,045,473	0.04%
Agriculture Land	\$119,277,878	\$119,277,878	\$245,924	\$119,523,802	0.59%
Paraplegic	\$7,895,422	\$4,990,365	\$5,668,092	\$13,563,514	0.08%
Other Partial Exemptions	\$38,755,776	\$35,426,366	\$31,050,443	\$69,806,219	0.40%
Wholly Exempt Property	\$2,845,773,787	\$2,841,006,286	\$1,365,326,928	\$4,211,100,715	25.36%
Total County Exemptions	\$3,255,000,906	\$3,135,640,864	\$1,524,956,353	\$4,779,957,259	28.15%
Total County Taxable Value	\$8,753,335,031	\$8,872,695,073	\$3,936,688,858	\$12,690,023,889	71.85%

2025 RESIDENTIAL - AVERAGE ASSESSED VALUE & TAX AMOUNT

PROPERTY CLASS CODE - 210 - SINGLE FAMILY RESIDENTIAL

TOWNS	SINGLE FAMILY TAXABLE ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT*	Average Equalized Assessed Value	TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES	2026 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
CAMBRIA	\$547,839,055	1764	\$310,566	\$310,566	\$2,575,140	\$4.700541	\$1,460
HARTLAND	\$222,497,446	1101	\$202,087	\$202,087	\$1,095,967	\$4.925752	\$995
LEWISTON	\$686,357,261	5366	\$127,909	\$319,771	\$8,054,491	\$11.735129	\$1,501
LOCKPORT	\$1,507,283,599	5466	\$275,756	\$275,756	\$7,225,386	\$4.793647	\$1,322
NEWFANE	\$276,096,373	2833	\$97,457	\$226,645	\$3,043,052	\$11.021703	\$1,074
NIAGARA	\$454,441,494	2343	\$193,957	\$193,957	\$2,127,253	\$4.681028	\$908
PENDLETON	\$455,065,549	2501	\$181,953	\$363,907	\$4,371,927	\$9.607246	\$1,748
PORTER	\$305,730,868	2292	\$133,390	\$303,160	\$3,309,089	\$10.823535	\$1,444
ROYALTON	\$467,013,939	2268	\$205,914	\$205,914	\$2,263,627	\$4.847023	\$998
SOMERSET	\$79,009,907	747	\$105,770	\$203,403	\$734,112	\$9.291389	\$983
WHEATFIELD	\$726,900,391	5875	\$123,728	\$343,688	\$9,535,266	\$13.117707	\$1,623
WILSON	\$191,418,172	1713	\$111,744	\$248,321	\$2,018,060	\$10.542676	\$1,178
TOTAL TOWNS	\$5,919,654,054	34,269	\$172,741	\$266,431	\$46,353,370	Avg. \$8.340615	\$1,441
CITIES	SINGLE FAMILY TOTAL ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT*		TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S	2026 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
LOCKPORT	\$879,779,152	5578	\$157,723	\$157,723	\$4,380,782	\$4.979411	\$785
NIAGARA FALLS	\$761,287,323	13655	\$55,752	\$123,892	\$8,195,872	\$10.765806	\$600
NO. TONAWANDA	\$924,058,904	9390	\$98,409	\$223,656	\$10,104,978	\$10.935426	\$1,076
TOTAL CITIES	\$2,565,125,379	28,623	\$89,618	\$168,424	\$22,681,631	Avg. \$8.893548	\$797
TOTAL COUNTY	\$8,484,779,433	62,892	\$134,910	\$217,428	\$69,035,001	Avg. \$8.893548	\$1,200

Understanding Equalization Rates

Equalization rate formula

An equalization rate is New York State's measure of a municipality's level of assessment.

Total assessed value of the municipality ÷ total market value of the municipality = Equalization rate

Equalization rates are percentages

Examples:

Equalization rate = 100:

- town is assessing property at 100% of market value
- most likely a reassessment was conducted in recent years
- your property's assessment should be roughly its market value (the price for which you could sell your property)

Equalization rate < 100:

- overall property in the town is assessed less than market value
- the lower the equalization rate, the longer it has probably been since the last reassessment
- equalization rate of 43 means overall property in the town is assessed at 43% of market value

Equalization rate > 100:

- overall property in the town is assessed higher than market value
- property values may have decreased since the last reassessment, but assessments were not adjusted downward

SECTION III

Tax Rate Information

- Aggregate Tax Rates by Municipality
 - Village & City Tax Levy 2025-2026
 - School Tax Levy
- Analysis of Change in School Tax Levy

2025-2026 TAX RATES BY MUNICIPALITY page 1 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE**	AGGREGATE RATE*
CAMBRIA 292000	4.700541	1.152609			
IN CITY LKPT SD**				16.549087	22.402237
IN NEWFANE SD**				13.113475	18.966625
IN NIAG-WHFD SD H				10.101086	15.954236
IN NIAG-WHFD SD NH				13.500438	19.353588
IN STARPOINT SD				13.023269	18.876419
IN WILSON SD				13.581371	19.434521
HARTLAND 292289	4.925752	1.646800			
IN BARKER SD**				10.198265	16.770817
IN MEDINA SD**				13.932365	20.504917
IN ROY-HART SD**				13.512721	20.085273
V. MIDDLEPORT 292201	4.925752	1.646824	13.999877		
IN ROY-HART SD**				13.512721	34.085174
LEWISTON 292489	11.735129	0.472560			
IN LEW-PORT SD				28.282621	40.49031
IN NIAG-WHFD SD H				25.205113	37.412802
IN NIAG-WHFD SD NH				38.026720	50.234409
V. LEWISTON 292401	11.735129	0.335158	8.354858		
IN LEW-PORT SD				28.282621	48.707766
T. LOCKPORT 292600	4.793647				
IN AKRON SD				9.448854	14.242501
IN CITY LKPT SD**				16.410435	21.204082
IN NEWFANE SD**				13.113475	17.907122
IN ROY-HART SD**				13.512721	18.306368
IN STARPOINT SD				12.549277	17.342924
NEWFANE 292800	11.021703				
IN BARKER SD**				23.716696	34.738399
IN NEWFANE SD**				30.496452	41.518155
IN WILSON SD				31.584584	42.606287
NIAGARA 293000	4.681028				
IN NIAG-WHFD SD H		2.836973		10.074669	17.59267
IN NIAG-WHFD SD NH		5.308567		13.788507	23.778102

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2025-2026 TAX RATES BY MUNICIPALITY page 2 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE**	AGGREGATE RATE
PENDLETON 293200	9.607246	0.561589			
IN CITY LKPT SD**				32.35999	42.528825
IN STARPOINT SD				26.063533	36.232368
PORTER 293489	10.823535	2.767972			
IN LEW-PORT SD				25.711730	39.303237
IN WILSON SD				30.840583	44.43209
V. YOUNGSTOWN 293401	10.823535	2.767967	7.812535		
IN LEW-PORT SD				25.711730	47.115767
ROYALTON 293689	4.847023	2.154971			
IN AKRON SD				9.448854	16.450848
IN ROY-HART SD**				13.512721	20.514715
IN STARPOINT SD				13.033637	20.035631
V. MIDDLEPORT 293601	4.847023	1.082801	13.999877		
IN ROY-HART SD**				13.512721	33.442422
SOMERSET 293889	9.291389	2.666145			
IN BARKER SD**				19.612067	28.903456
V. BARKER 293801	9.291389	2.666197	8.200000		
IN BARKER SD**				19.612067	39.769653
WHEATFIELD 294000	13.117707				
IN NIAG-WHFD SD H				27.930225	41.047932
IN NIAG-WHFD SD NH				37.902294	51.020001
IN STARPOINT SD				36.201966	49.319673
WILSON 294289	10.542676	3.398850			
IN NEWFANE SD**				29.141054	43.08258
IN WILSON SD				30.180824	44.12235
V. WILSON 294289	10.542676	3.398851	8.961870		
IN WILSON SD				30.180824	53.084221
C. LOCKPORT 290900	4.979411	10.18959			
IN CITY LKPT SD**				16.366313	31.535314
CITY NIAGARA FALLS	10.765806				
IN NIA FALLS SD H		20.197155		19.484913	50.447874
IN NIA FALLS SD NH		39.134393		19.484913	69.385112
CITY NO.TONAWANDA	10.935426				
IN NO. TONAWANDA SD**				25.033917	35.969343

Note: Aggregate rate does not include special benefit rates

**Library tax included in rate

VILLAGE TAXES

2025 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	244	\$19,475,832	8.200000	\$160,225
LEWISTON (TOWN OF LEWISTON)	1215	\$161,563,168	\$8.354858	\$1,376,599
MIDDLEPORT (TOWN OF HARTLAND)	80	\$10,984,777	\$13.999877	\$761,550
MIDDLEPORT (TOWN OF ROYALTON)	650	\$93,194,601	\$13.999877	\$761,550
TOTAL MIDDLEPORT	730	\$104,179,378		
WILSON (TOWN OF WILSON)	579	\$49,621,955	8.961870	\$444,207
YOUNGSTOWN (TOWN OF PORTER)	924	\$100,202,281	\$7.812535	\$780,418

CITY TAXES

2026 CITY TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,129	\$1,316,260,360	10.421379	\$13,717,248
CITY OF NIAGARA FALLS	22,726	\$1,299,212,079	H- 20.197155 NH- 39.134393	\$17,922,828 \$15,468,487
CITY OF NORTH TONAWANDA	12,752	\$1,282,372,420	17.023276	\$23,160,833

CAMBRIA 292000 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$4.700541					\$3,831,753		\$3,831,753.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Cambria	\$4.700541			815,172,689		\$3,831,753		\$3,831,753.00
WD 203 County water	\$0.376020		c	1,026,554,522		\$386,005		\$386,005.00
Erroneous assmts included in spec districts below								\$957.62
Unpaid school taxes								\$372,050.00
Omitted,formerly exempt, (Ag Pymt+\$)								\$9,764.00
PAY COUNTY TREASURER								\$4,600,529.62
Cambria Highway Tax (Town)	\$1.152609			821,520,277		\$946,892		\$946,492.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$0.618031		c	1,026,554,522		\$634,443		\$634,445.98
FP 201 Cambria fire protection	\$0.722254			879,063,265		\$634,907		\$634,658.00
RD 201 Refuse		220.42	m		2,296.00		\$506,083	\$505,873.00
DR 201 Drainage	\$0.054363		m	878,657,422		\$47,767		\$47,748.00
SD 202 Sewer IND CAP	\$0.250147		c	549,623,894		\$137,487		\$137,406.00
SD 203 Sewer AVL CAP	\$0.460003	184.36	c PU	218,752,800	755.00	\$100,627	\$139,189	\$239,816.00
Town charges								\$787.50
Omitted Taxes, Ag Pymt								\$0.00
Unpaid refuse								\$964.70
Unpaid water								\$32,870.49
Unpaid sewer								\$1,874.40
PAY TOWN SUPERVISOR								\$3,182,936.07
				CAMBRIA TOWN BUDGET TOTAL			\$3,146,439	
CAMBRIA TOTAL ALL							\$3	\$7,783,465.69

HARTLAND 292289 / 292201 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$4.925752					\$1,716,761		\$1,716,761.00
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TO	\$4.925752			348,527,748		\$1,716,761		\$1,716,761.00
County Services-Village/Mdlpt.	\$4.925752					\$52,924		\$52,924.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/H	\$4.925752			10,744,319		\$52,924		\$52,924.00
"Total" County - Hartland				359,272,067		\$1,769,685		\$1,769,685.00
WD 223 County water	\$0.376019		c	398,128,855		\$149,704		\$149,704.00
RD291 County Refuse	\$0.038854			393,627,350		\$15,294		\$15,294.00
Erroneous assmts included in spec districts below								\$0.00
Unpaid School Taxes								\$226,424.00
Unpaid Village Taxes								\$4,148.00
Omitted taxes & formerly exempt								\$2,150.00
PAY COUNTY TREASURER								\$2,167,405.00
Hartland Town Tax- TOV	\$1.646800			348,907,484		\$574,581		\$575,287.00
Hartland Town Tax - Village	\$1.646824			10,744,319		\$17,694		\$17,716.00
Total				359,651,803		\$592,275		
FD 221 Fire Protection	\$0.771319			382,356,475		\$294,919		\$294,919.00
WD 221 Water #1	\$1.019125		c	373,757,931		\$380,906		\$380,912.72
WD 222 Water #2	\$0.109999		c	12,127,349		\$1,334		\$1,334.00
RD 221 Refuse	\$0.000000	301.20	m PU		1,535.00		\$462,336	\$462,336.00
RD 221 Refuse		\$133.31	SU		51.00		\$6,799	\$6,799.00
Town charges								\$85.00
Unpaid Water								\$32,608.30
Unpaid Refuse								\$681.00
PAY TOWN SUPERVISOR								\$1,772,678.02
HARTLAND TOWN BUDGET TOTAL							\$1,739,304	
HARTLAND TOTAL ALL							\$7	\$3,940,083.02

LEWISTON 292489 / 292401 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$11.735129					\$8,567,943		\$8,567,943.00
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$11.735129			730,110,719		\$8,567,943		\$8,567,943.00
County Services-Village/Lewist.	\$11.735129					\$1,874,198		\$1,874,198.00
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$11.735129			159,708,370		\$1,874,198		\$1,874,198.00
"Total" County - Lewiston				889,819,089		\$10,442,142		\$10,442,141.00
WD 259 County water	\$0.940049		c	977,216,418		\$918,631		\$918,631.00
RD 291 County Refuse	\$0.097133			906,287,536		\$88,030		\$88,030.00
Erroneous assmts included in spec districts below								\$1,486.72
Unpaid village taxes								\$18,451.00
Unpaid school taxes								\$954,094.00
Omitted taxes & formerly exempt County sewer								\$13,256.00
CS 240 Capital	\$0.079734	2.66	PU	146,110,839	1,251.00	\$11,650	\$3,330	\$14,980.00
CS 241 Prim Units		248.82	PU		580.00		\$144,317	\$144,317.00
CS 241 Secondary Units		19.93	SU		583.00		\$11,619	\$11,619.00
CS 242 Secondary Units		19.93	SU		662.00		\$13,194	\$13,194.00
PAY COUNTY TREASURER								\$12,620,199.72
Lewiston town tax	\$0.472560			741,961,382		\$350,621		\$350,774.27
Lewiston town tax village	\$0.335158			161,872,888		\$54,253		\$54,286.41
Total Lewiston town tax				903,834,270		\$404,874		
FP 241 Fire	\$2.205388			756,433,228		\$1,668,229		\$1,667,560.00
GS 241 Gas Light - Lewist. Hghts.		307.69			39.00		\$12,000	\$12,000.00
SD245 South Sewer	\$0.645171		c	85,870,221		\$55,401		\$55,401.00
SD246 South Sewer Non User		8.00	c fee		603.00		\$4,824	\$4,824.00
SD 243 Master Sewer	\$0.083559	35.90	c,mPU	695,070,013	4,239.00	\$58,080	\$152,180	\$210,218.97
SD 248 "			c					\$0.00
Total Master sewer								
DR 291 Drainage #1		198.15	FEE		28.00		5548.15	\$5,350.00
RD 241 Refuse		97.68	PU		4,733.00		\$462,330	\$462,240.00
WD240 Water	\$0.998236		c	974,213,076		\$972,494		\$972,159.00
Town Charges								\$10,278.75
Unpaid Water 1								\$97,427.78
Unpaid Water 2								\$32,100.00
Unpaid Sewer								\$59,933.47
PAY TOWN SUPERVISOR								\$3,994,553.65
				LEWISTON TOWN BUDGET TOTAL			\$3,794,814	
LEWISTON TOTAL ALL							(\$12)	\$16,614,753.37

LOCKPORT 292600 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$4.793647					\$10,318,048		\$10,318,048.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$4.793647		c	2,152,442,177		\$10,318,048		\$10,318,048.00
WD 263 County water	\$0.376020			2,337,967,653		\$879,122		\$879,122.00
RD 291 County Refuse	\$0.038853			2,255,458,603		\$87,631		\$87,631.00
Unpaid school taxes								\$895,031.00
Erroneous assmts included in spec districts below								\$18,227.05
Omitted taxes & formerly exempt								\$260,493.00
PAY COUNTY TREASURER								\$12,458,552.05
WD 261 Water 1 - Capital	\$0.307419		c	\$2,197,903,481		\$675,678		\$672,499.02
WD 261 Water 1 - O&M	\$0.340553		m	\$2,116,644,531		\$720,830		\$720,830.00
WD262 Water #2	\$0.100003		c	140,245,872		\$14,025		\$14,025.00
Total water								
FP 261 Fire Protection	\$0.856017			2,256,678,753		\$1,931,756		\$1,927,750.00
SD 261 Sewer #3A - Capital	\$0.652409		c	1,685,706,409		\$1,099,769		\$1,088,726.00
SD 261 " " Maintenan	\$1.738815		m	1,612,159,609		\$2,803,247		\$2,803,247.00
SD 262 Sewer #3B "	\$0.150010		c	599,554,544		\$89,939		\$89,939.00
Total Sewer								
SD 264 Carlisle Sewer-Capital	\$1.275424		c	38,127,700		\$48,629		\$48,629.00
SD 264 Carlisle Sewer-O&M	\$1.174312		m	36,017,700		\$42,296		\$42,296.00
SD 265 Lincoln sewer	\$2.384685		c	13,662,600		\$32,581		\$32,581.00
RD 261 Refuse(inclds Carlisle)		\$232.00	mPU		6,029.00		\$1,398,728	\$1,398,728.00
RD 263 Refuse (add cart)		50.00	SU		321.00		\$16,050	\$16,050.00
LD 261 Carlisle Light & Sdwlk	\$0.383299		m	36,133,700		\$13,850		\$13,850.00
LD 262 Rapids light		48.25			57.00		\$2,750	\$2,750.00
Town Charge								\$250.00
Unpaid water								\$126,181.51
Unpaid sewer								\$63,150.66
Unpaid refuse								\$956.25
PAY TOWN SUPERVISOR								\$9,062,438.44
LOCKPORT TOWN BUDGET TOTAL							\$8,871,900	
LOCKPORT TOTAL ALL							(\$1)	\$21,520,990.49

NEWFANE 292800 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$11.021703					\$4,598,622		\$4,598,622.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$11.021703			417,233,302		\$4,598,622		\$4,598,622.00
WD 283 County Water	\$0.874465		c	477,476,023		\$417,536		\$417,536.00
Unpaid School tax								\$567,178.00
Erroneous assmts included in Spec Districts below								\$0
Omitted Tax & FE								\$6,579.00
County Remediation								\$0.00
PAY COUNTY TREASURER								\$5,499,948.32
FP281 Fire Protection	\$2.382750			439,661,753		\$1,047,604		\$1,047,604.00
LD 281 Light	\$0.199743			425,546,118		\$85,000		\$85,000.00
RD 281 Refuse		\$220.88			4,050.00		\$894,555	\$894,557.60
RD283 Cart Service Fee		55.00	SU		265.00		\$14,575	\$14,575.00
WD 284 Water District #1"UNITS"		\$77.16	cPU		3,772.00		\$291,044	\$291,044.00
WD 284 Fee per parcel		\$10.00	FEE		4,314.00		\$43,140	\$43,140.00
WD 285 Water District "Mobiles"		\$40.00	PU		437.00		\$17,480	\$17,480.00
NEWFANE TOWN SEWER								
SS 281 UN&FEE		\$285.35	m PU		3,056.50		\$872,183	\$872,182.87
SS 281 FEE PER PARCEL		5.00	FEE		2,117.00		\$10,585	\$10,585.00
SS 282(1)1-100'		0.080000	c PU		174,417.10		\$13,953	\$13,953.37
SS 282(2) 101- 300'		0.060000	c PU		62,686.77		\$3,761	\$3,761.21
SS 282(3) > 300'		0.050000	c PU		21,591.10		\$1,080	\$1,079.56
TOTAL TOWN SEWER								
Unpaid Water								\$174,395.88
Unpaid Sewer								\$81,478.82
Town Charges								\$4,978.60
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$3,555,815.91
					NEWFANE TOWN BUDGET TOTAL		\$3,294,963	
NEWFANE TOTAL ALL							\$3	\$9,145,730.91

NIAGARA 293000 TAX LEVY 2026	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$4.681028					\$4,347,852		\$4,347,852.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$4.681028			928,824,310		\$4,347,852		\$4,347,852.00
Other expenses due County						\$0		\$0.00
WD 302 COUNTY WTR	\$0.376020		c	1,086,305,273		\$408,472		\$408,472.00
RD 291 County Refuse						\$0		\$0.00
UNPD SCH TAX								\$685,053.00
Erroneous assmts included in Spec Districts below								\$0.00
Omitted Tax & FE								\$5,656.00
PAY COUNTY TREASURER								\$5,447,033.00
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$1.418146	1.471061		\$467,766,760	\$470,990,945	\$663,361	\$692,857	\$1,357,049.00
LD 301 NIAG LIGHT	\$0.067387	0.080347	m	\$482,046,450	\$529,161,858	\$32,483	\$42,517	\$75,000.00
WD 301 NIAG WTR	\$0.207346	0.237874	c	\$483,062,850	\$561,892,458	\$100,161	\$133,660	\$233,822.71
FD 301 NIAGARA FIRE	\$0.506532	0.601540		\$482,046,450	\$531,682,068	\$244,172	\$319,828	\$564,000.00
SD 301 NIAG SEW	\$0.966004	0.966004	c	\$478,487,150	\$517,093,058	\$462,220	\$499,514	\$961,734.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$482,046,450	\$500,645,372	\$0	\$0	\$0.00
FO315 FOM Pump Station			MT					
SD307 Wildwood Sewer				Pre Calculated				
WD307 Wildwood Water				Pre Calculated				
UNPAID WTR								\$69,153.30
US291-UNPAID SEWER								\$172,044.00
TOWN CHARGE								\$51,707.96
US292 Unpaid W/S Fee								
PAY TOWN SUPERVISOR				NIAGARA TOWN BUDGET TOTAL		\$3,191,605.71		\$3,484,510.97
				NIAGARA TOWN BUDGET TOTAL				
NIAGARA TOTAL ALL							\$2	\$8,931,543.97

PENDLETON 293200 TAX LEVY 2026	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$9.607246					\$5,382,015		\$5,382,015.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$9.607246			\$560,203,695		\$5,382,015		\$5,382,015.00
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.752039		c	625,409,013		\$470,332		\$470,332.00
RD 291 County Refuse	\$0.077706			592,449,966		\$46,037		\$46,037.00
CS320 County Sew Cap	\$0.063788	2.66	PU	\$626,855,189	3,403.00	\$39,986	\$9,057	\$49,043.00
CS 321 " User		248.82	PU		2,000.00		\$497,646	\$497,646.00
CS 321 S.U.		19.93	SU		2,108.00		\$42,012	\$42,012.00
CS 322 S.U. Non User		19.930000	SU		1,292.00		\$25,749	\$25,749.00
Unpaid School taxes								\$368,452.00
Erroneous assmts included in Spec Districts below								\$166.27
Omitted tax & F.Exempt								\$6,358.00
Pay County Treasurer								\$6,887,810.27
Pendleton Highway Tax	\$0.561589			565,952,020		\$317,832		\$318,154.00
FD 321 Pendl fire	\$1.155142			588,472,944		\$679,770		\$679,623.00
WD 321 WTR #1)	\$0.014423		c	589,852,071		\$8,507		\$8,516.65
" "	\$0.092951		m	557,228,271		\$51,795		\$51,795.00
WD 322 " #2	\$0.049918		c	30,043,414		\$1,500		\$1,492.64
RD 321 Refuse		\$237.83	m PU		2,712.00		\$644,995	\$644,995.00
Sewer #1								
Total Sewer #1								
Sewer #2								
Total Sewer #2								
Sewer #3								
RD 322 Refuse- Add'l Svcs		\$55.00	PU		289.00		\$15,895.00	\$15,895
SW 321 Storm WD Brauer		\$65.00	PU		50.00		\$3,250.00	\$3,250
Total Sewer #3								
Unpaid Sewer								\$13,250.03
Unpaid Refuse								\$0.00
Unpaid Water								\$32,670.34
Town Charge								\$10,532.43
PAY TOWN SUPERVISOR								\$1,780,174.09
				PENDLETON TOWN BUDGET TOTAL			\$1,723,721	
Total Pendleton All							\$9	\$8,667,984.36

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PORTER 293489 / 293401 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$10.823535					\$3,461,067		\$3,461,067.00
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$10.823535			319,772,352		\$3,461,067		\$3,461,067.00
County Services-Village/Ynstwn..	\$10.823535					\$1,072,000		\$1,072,000.00
NYS Medicaid - Village/Yngstn.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$10.823535			99,043,392		\$1,072,000		\$1,072,000.00
"Total" County - Porter				418,815,744		\$4,533,067		\$4,533,067.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.854590		c	342,159,426		\$292,406		\$292,406.00
RD 291 County Refuse	\$0.088303			430,202,132		\$37,988		\$37,988.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village Tax								\$31,318.00
Unpaid School Tax								\$403,793.00
Ag District payment								
Omitted Tax & FE								\$6,706.00
PAY COUNTY TREASURER								\$5,305,278.00
Porter Town tax TOV	\$2.767972			322,519,549		\$892,725		\$893,698.00
Porter Town Tax Vlg.	\$2.767967			100,139,571		\$277,183		\$277,485.00
Total				\$422,659,120		\$1,169,908		
RD 341 Refuse		\$199.70			2,003.00		\$400,000	\$400,000.00
LD 341 Ransomvl Light #1	\$0.265350			33,917,452		\$9,000		\$9,000.00
FD 341 Yngstwm. Fire Protection	\$1.066933			191,743,914		\$204,578		\$204,577.55
FD 342 Ransomvl. Fire "District"	\$2.002139			136,109,913		\$272,511		\$272,511.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00	c PU		201.00		\$50,250	\$50,250.00
" " - Undevlp'd		\$50.00	cSU		50.00		\$2,500	\$2,500.00
" " - Non Benefitted			MT					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$0.00
Unpaid Water								\$64,134.45
Unpaid Sewer								\$25,676.15
Unpaid Refuse								\$3,300.00
US292 Unpaid W/S Fee								\$36,800.00
PAY TOWN SUPERVISOR								\$2,252,082.15
				PORTER TOWN BUDGET TOTAL			\$2,122,172	
PORTER GRAND TOTAL							(\$0)	\$7,557,360.15

ROYALTON 293689 / 293601 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Royalton/TOV	\$4.847023					\$3,593,624		\$3,593,624.00
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$4.847023			\$741,408,440		\$3,593,624		\$3,593,624.00
County Services-Village/Mdlpt.	\$4.847023					\$437,979		\$437,979.00
NYS Medicaid - Village/Midlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Middleport	\$4.847023			\$90,360,403		\$437,979		\$437,979.00
"Total" County - Royalton				\$831,768,843		\$4,031,603		\$4,031,603.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.376020		c	927,050,291		\$348,589		\$348,589.00
RD 291 County Refuse	0.038853245			892,898,391		34692		\$34,692.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village Taxes								\$42,382.00
Unpaid School Taxes								\$427,098.00
Omitted Tax & F.Exempt								\$6,573.00
Pay County Treasurer								\$4,890,937.00
Town Tax(rov)	\$2.154971			\$744,281,638		\$1,603,905		\$1,605,217.00
Town Tax(vlg)	\$1.082801			\$90,515,228		\$98,010		\$98,169.00
TOTAL				\$834,796,866		\$1,701,915		
DR 361 Royalton Drainage	\$0.153630		m	\$797,352,320		\$122,497		\$122,497.00
LD 361 Gasport Light	\$0.340805		m	\$64,552,963		\$22,000		\$22,000.00
SD 361 Gasport Sewer O+M	\$2.679164		m	\$63,134,615		\$169,148		\$169,148.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$71,548,915				\$0.00
WD 367 Water Imprv - Pr Un		\$250.00	cPU		2,432.00		\$608,001	\$607,999.64
WD 367 Water Improv - Sec Un		50.000000	cSU		56.00		\$2,800	\$2,800.00
WD 368 Water Unimproved - Pr Un		10.000000	cPU		553.00		\$5,530	\$5,530.00
WD 368 Water Unimproved - Sec Un		0.996337	cSU		273.00		\$272	\$272.00
RD362 Refuse		264.790431	m		2529		669655	669655
FD 361 Fire "District" Gasport	\$0.680441			66,959,544		45562		\$45,562.00
FP 361 Royalton Fire Protection	\$0.823722			726,231,807		598213		\$598,213.00
PD361 Paving District		0.000000	PU					\$0.00
TC 291 Town Charge								\$1,730.00
UR 291 Unpaid Refuse								\$0.00
US 291 Unpaid Sewer								\$21,964.09
UW 291 Unpaid Water								\$141,321.94
OT 291 Omitted Town Tax								0
PAY TOWN SUPERVISOR								\$4,112,078.67
ROYALTON TOWN BUDGET TOTAL							\$3,947,062.64	
ROYALTON GRAND TOTAL								-\$1 \$9,003,015.67

SOMERSET 293889 / 293801 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNIT TAX LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$9.291389					\$1,277,555		\$1,277,555.00
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$9.291389			\$137,498,777		\$1,277,555		\$1,277,555.00
County Services-Village/Barker	\$9.291389					\$173,893		\$173,893.00
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$9.291389			\$18,715,491		\$173,893		\$173,893.00
"Total" County - Somerset				\$156,214,268		\$1,451,447		\$1,451,448.00
Other expenses due County				0		\$0		\$0.00
WD 384 County Water	\$0.723116		c	\$186,538,515		\$134,889		\$134,889.00
RD 291 County Refuse	\$0.074717			\$170,015,415		\$12,703		\$12,703.00
Unpaid Village Tax								\$13,119.00
Unpaid School Tax								\$149,341.00
Omitted tax & FE								\$3,120.00
Erroneous assmts included in Spec Districts below								\$0.00
PAY COUNTY TREASURER								\$1,764,620.00
Town Tax TOV	\$2.666145			138,950,789		\$370,463		\$371,037.00
Town Tax VLG	\$2.666197			18,983,966		\$50,615		\$50,693.00
Total Town Tax				157,934,755		\$421,078		\$421,730.00
FD 381 Fire Protection	\$1.529553			170,049,706		\$260,100		\$260,100.00
LD 381 Light	\$0.441818			9,053,500		\$4,000		\$4,000.00
RD 381 Refuse		\$220.00			937.00		\$206,140	\$206,140.00
RD 382 REFUSE		\$48.00			79.00		\$3,792	\$3,792.00
SD 390 Sewer UN	\$0.180004	\$125.00	c cPU	64,431,790	744.00	\$11,598	\$93,000	\$104,598.00
SD 391 Sewer < 300'		\$0.21	cPU		70,008.16		\$14,702	\$14,702.00
SD 392 Sewer >300'		\$0.02	cPU		11,640.76		\$291	\$291.00
SD AES Fixed Amt		\$288.00	cPU		100.00		\$28,800	\$28,800.00
SD 394 AES		0.000000	cPU		100.00			\$0.00
WD 381 Water #2	\$0.160002		c	158,579,474		\$25,373		\$25,372.85
WD 382 Water #2a	\$0.04		c	160,074,774		\$6,403		\$6,403.00
WD 385 Water	0.12027491		c	1,396,800		168		\$168.00
Unpaid Refuse								\$0.00
Unpaid Water								\$10,616.41
Unpaid Sewer								\$9,471.61
Town Charge								\$8,400.00
PAY SUPERVISOR								\$1,104,584.87
SOMERSET TOWN BUDGET TOTAL						\$1,076,097		
SOMERSET TOTAL ALL							\$0	\$2,869,204.87

WHEATFIELD 294000 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$13.117707					\$12,211,451		\$12,211,451.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$13.117707			930,913,498		\$12,211,451		\$12,211,451.00
Other expenses due County						\$0		\$0.00
WD 404 County Water	\$1.044499		c	\$1,087,489,533		\$1,135,882		\$1,135,882.00
RD 291 County Refuse	0.1079254			\$993,297,184		107202		107202
Unpaid School Taxes								\$1,033,606.00
County Sewer								
CS 400 County Sewer CAP	\$0.088593	\$2.66	PU	1,050,295,494	11,045.00	\$93,049	\$29,397	\$122,446.00
CS 401 Primary User Unit		\$248.82	PU		9,891.00		\$2,461,111	\$2,461,111.00
CS 401 Secondary User		\$19.93	SU		10,536.00		\$209,981	\$209,981.00
CS 402 Non User - Sec. Un.		19.930000	SU		507.00		10104	\$10,104.00
Erroneous assmts included in Spec Districts below								\$83.17
Omitted Taxes & F.Ex								\$10,403.00
PAY COUNTY TREASURER								\$17,302,269.17
Wheatfield Hghwy\Town Tax	\$0.000000			\$952,342,661		\$0		\$0.00
LD 401 Light #1 Frnt. Ft.		0.07	PU		46,872.48		\$3,310	\$3,310.00
LD 402 Light #1 Units		10.000000	PU		369.00		\$3,690	\$3,690.00
LD 403 Light #2		0.000338	SU		10,369,177.30		\$3,500	\$3,500.00
LD 405 Light #3 Ashwood		0.013919	\$U/Sq Ft		1,738,674.23		\$24,200	\$24,200.00
SD 401 Master Sewer User	\$0.950137		c	\$1,005,836,944		\$955,683		\$955,601
SD 402 Master Sewer Non User	\$0.400000		c	\$82,908,284		\$33,163		\$33,163
FP 401 Fire Protection	\$1.811763			\$993,536,523		\$1,800,053		\$1,800,000.00
RD 403 Refuse - USER		245.32	PU		6,492.00		\$1,592,630	\$1,592,630.00
" " NON USER		5.006793	SU		1472		7370	7370
LD 406 Woodlands Lighting		52.083333	PU		48		2500	2500
LD 407 Brookfield Lighting		24.324324	PU		74		1800	1800
LD 408 Whistling Straits Lighting		24.3902439	PU		41.00		1000	\$1,000.00
Town ChargesTown Charges								\$1,325.00
Unpaid Water								\$131,234.06
Unpaid Sewer								\$38,960.09
Unpaid Refuse								\$450.96
PAY TOWN SUPERVISOR								\$4,600,734.76
WHEATFIELD TOWN BUDGET TOTAL							\$4,428,765	
WHEATFIELD TOTAL ALL							(\$51)	\$21,903,003.93

WILSON 294289 / 294201 TAX LEVY 2026	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$10.542676					\$2,579,539		\$2,579,539.00
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Wilson/TOV	\$10.542676			\$244,675,899		\$2,579,539		\$2,579,539.00
County Services-Village of Wilson	\$10.542676					\$505,832		\$505,832.00
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$10.542676			\$47,979,450		\$505,832		\$505,832.00
"Total" County - Wilson				\$292,655,349		\$3,085,371		\$3,085,371.00
WD 425 County Water	\$0.835599		c	\$323,879,127		\$270,633		\$270,633.00
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village tax								\$29,562.00
Unpaid School tax								\$412,371.00
Omitted Taxes & F.EX								\$2,516.00
PAY COUNTY TREASURER								\$3,800,453.00
Town Tax TOV	\$3.398850			\$247,566,082		\$841,440		\$841,922.00
Town Tax VLG	\$3.398851			\$48,602,305		\$165,192		\$165,287.00
Total Town Tax				\$296,168,387		\$1,006,632		
LD 421 Light #2 - Sunset	\$0.425674		m	\$7,047,650		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$784.49	c	\$7,039,600	84.00		\$65,897	\$65,897.00
WD 421 Water #1 - Capital	\$0.000000		c	\$259,247,768		\$0		(\$0.02)
" " Water #1 - O & M.	\$0.521562			\$256,819,068		\$133,947		\$133,947.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,351,114				\$0.00
FR 420 Firemens Retrmt.	\$0.409875			\$292,772,185		\$120,000		\$120,000.00
Wilson Library Fund	\$0.336001			\$296,168,387		\$99,513		\$99,513.00
Unpaid Water								\$29,977.88
TC 291 Town Charges								\$5,540.00
PAY SUPERVISOR								\$1,465,083.86
WILSON TOWN BUDGET TOTAL							\$1,429,566	
WILSON TOTAL ALL							\$0	\$5,265,536.86

Tax Levy 2026	AD VAL RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
City of Lockport / 290900						
County Services	\$4.979411			\$6,857,284	\$15,808	\$6,873,092.44
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$4.979411	\$1,377,127,615		\$6,857,284	\$15,808	\$6,873,092.44
RD 291 County Refuse - Lkpt.	\$0.038853	\$1,475,716,638		\$57,336		\$57,336.00
Other expenses due County				\$0		\$0.00
Total County - City of Lockport					(\$0)	\$6,930,428.44
City of Niagara Falls / 291100						
County Services	\$10.765806			\$13,898,673	\$23,454	\$13,922,129.77
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$10.765806	\$1,291,001,575		\$13,898,673	\$23,454	\$13,922,129.77
RD291 County Refuse - Nfalls	\$0.086340	\$1,480,948,979		\$127,865		\$127,865.00
Other expenses due County				\$0		\$0.00
Total County - Niagara Falls					\$0	\$14,049,994.77
City of North Tonawanda / 291200						
County Services	\$10.935426			\$13,872,240	\$30,032	\$13,902,272.37
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$10.935426	\$1,268,559,668		\$13,872,240	\$30,032	\$13,902,272.37
RD291 County Refuse -NT	\$0.088302	\$1,366,202,549		\$120,639		\$120,639.00
Other expenses due County				\$0		\$0.00
Total County - North Tonawanda					\$0	\$14,022,911.37

2025-2026 SCHOOL TAX RATES BY SCHOOL DISTRICT			
School District / Town	# of Parcels	Total Taxable	TAX RATE
<u>AKRON CSD</u>			
LOCKPORT	45	\$8,312,730	9.448854
ROYALTON	716	\$229,056,966	9.448854
TOTAL	761	\$237,369,696	
<u>BARKER CSD</u>			
HARTLAND	986	\$177,413,860	10.011015
HARTLAND LIBRARY			0.187250
NEWFANE	109	\$10,714,653	23.281234
NEWFANE LIBRARY			0.435462
SOMERSET	1,595	\$160,361,278	19.251970
SOMERSET LIBRARY			0.360097
TOTAL	2,690	\$348,489,791	
<u>LEWISTON-PORTER CSD</u>			
LEWISTON	5,750	\$763,918,765	28.282621
PORTER	2,732	\$349,343,419	25.711730
TOTAL	8,482	\$1,113,262,184	
<u>LOCKPORT SD</u>			
LOCKPORT CITY	8,110	\$1,400,415,222	15.759983
LOCKPORT CITY LIBRARY			0.606330
CAMBRIA	74	\$20,244,093	15.935986
CAMBRIA LIBRARY			0.613101
LOCKPORT TOWN	5,230	\$1,390,859,547	15.802471
LOCKPORT TOWN LIBRARY			0.607964
PENDLETON	79	\$18,909,272	31.161136
PENDLETON LIBRARY			1.198854
TOTAL	13,493	\$2,830,428,134	
<u>MEDINA CSD</u>			
HARTLAND TOWN	52	\$7,954,753	13.073685
HARTLAND LIBRARY			0.858680
TOTAL	52	\$7,954,753	
<u>NEWFANE CSD</u>			
CAMBRIA	77	\$19,536,912	12.997802
CAMBRIA LIBRARY			0.115673
LOCKPORT	533	\$125,203,383	12.997802
LOCKPORT LIBRARY			0.115673
NEWFANE	4,259	\$416,952,176	30.227446
NEWFANE LIBRARY			0.269006
WILSON	49	\$4,442,395	28.884004
WILSON LIBRARY			0.257050
TOTAL	4,918	\$566,134,866	
<u>NIAGARA FALLS SD</u>			
NIAGARA FALLS SD	22,729	\$1,178,444,428	19.484913
TOTAL	22,729	\$1,178,444,428	

2025-2026 SCHOOL TAX RATES BY SCHOOL DISTRICT			
School District / Town	# of Parcels	Total Taxable	TAX RATE
<u>NIAGARA-WHEATFIELD CSD</u>			
CAMBRIA HOMESTEAD	166	\$44,139,150	10.101086
CAMBRIA NON-HOMEST.	50	\$4,345,703	13.500438
LEWISTON HOMESTEAD	1,189	\$111,246,355	25.205113
LEWISTON NON-HOMEST.	126	\$12,752,708	38.026720
NIAGARA HOMESTEAD	2,818	\$469,950,100	10.074669
NIAGARA NON-HOMEST.	918	\$475,499,065	13.788507
WHEATFIELD HOMEST.	5,477	\$618,851,063	27.930225
WHEAT. NON-HOMEST.	770	\$135,106,701	37.902294
TOTAL	11,514	1,871,890,845	
<u>NORTH TONAWANDA SD</u>			
NORTH TONAWANDA	12,782	\$1,318,807,544	23.942083
N. TONAWANDA LIBRARY			1.091834
TOTAL	12,782	\$1,318,807,544	
<u>ROYALTON-HARTLAND CSD</u>			
HARTLAND	1032	\$183,951,179	13.370822
HARTLAND LIBRARY			0.141899
LOCKPORT	220	\$57,090,375	13.370822
LOCKPORT LIBRARY			0.141899
ROYALTON	3240	\$621,100,028	13.370822
ROYALTON LIBRARY			0.141899
TOTAL	4,492	862,141,582	
<u>STARPOINT CSD</u>			
CAMBRIA	1821	\$580,164,134	13.023269
LOCKPORT	1666	\$608,721,638	12.549277
PENDLETON	3174	\$556,672,224	26.063533
ROYALTON	4	\$795,696	13.033637
WHEATFIELD	1573	\$193,364,607	36.201966
TOTAL	8,238	1,939,718,299	
<u>WILSON CSD</u>			
CAMBRIA	561	\$161,926,193	13.581371
NEWFANE	11	\$453,911	31.584584
PORTER	747	\$78,691,597	30.840583
WILSON	3074	\$296,951,884	30.180824
TOTAL	4,393	538,023,585	

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY
2024-2025 TO 2025-2026

SCHOOL DISTRICT	2024-2025 TAX LEVY	2025-2026 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON - NC SHARE	\$2,121,264	\$2,089,580	-\$31,684	-1.49%
BARKER	\$4,865,422	\$5,283,993	\$418,571	8.60%
LEW-PORT	\$29,607,733	\$31,153,501	\$1,545,768	5.22%
LOCKPORT	\$42,363,143	\$45,056,629	\$2,693,486	6.36%
MEDINA - NC SHARE	\$93,544	\$110,829	\$17,285	18.48%
NEWFANE	\$13,524,852	\$14,613,019	\$1,088,167	8.05%
NIA. WHEATFIELD	\$36,172,575	\$37,506,700	\$1,334,125	3.69%
ROY- HART	\$11,020,328	\$11,603,968	\$583,640	5.30%
STARPOINT	\$33,346,829	\$37,015,960	\$3,669,131	11.00%
WILSON	\$13,018,275	\$13,604,723	\$586,448	4.50%
NO. TONAWANDA	\$30,127,000	\$31,575,000	\$1,448,000	4.81%
NIAGARA FALLS	\$25,828,989	\$22,961,889	-\$2,867,100	-11.10%
TOTAL	\$242,089,954	\$252,575,791	\$10,485,837	4.33%

School Levy here excludes all Library tax

SECTION IV

County Tax Levy Information

- Abstract of Levy
 - Water District
 - Sewer District
 - Refuse District
- Unpaid School Taxes
- Unpaid Village Taxes
 - State Aid
- Taxes Paid by Utilities

2026 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2026 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City portion of "Total" RPTL 520 Pro-Rata Taxes levied	"Actual" RPTL 520 Pro-Rata Taxes Levied in town/city	Net County Levy	Chargebacks included in 2026 tax levy:				Total Charge- backs
							Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$3,756,951	\$0	\$0	\$15,614	\$9,764	\$3,751,101	\$30,000	\$8,412	\$957.62	\$52,004	\$91,373
Hartland	\$1,655,609	\$0	\$0	\$6,881	\$2,150	\$1,650,878	\$80,000	\$6,558	\$0.00	\$34,399	\$120,957
Lewiston	\$10,253,183	\$0	\$0	\$42,614	\$13,256	\$10,223,825	\$55,000	\$20,136	\$1,486.72	\$156,437	\$233,059
Lockport	\$9,926,362	\$0	\$0	\$41,255	\$260,493	\$10,145,600	\$224,000	\$22,975	\$18,227.05	\$185,966	\$451,168
Newfane	\$4,473,054	\$0	\$0	\$18,591	\$6,579	\$4,461,042	\$52,000	\$12,820	\$0.00	\$79,339	\$144,159
Niagara	\$4,285,154	\$0	\$0	\$17,809	\$5,656	\$4,273,001	\$5,000	\$11,639	\$0.00	\$63,868	\$80,507
Pendleton	\$5,162,755	\$0	\$0	\$21,457	\$6,358	\$5,147,656	\$165,000	\$9,908	\$166.27	\$65,809	\$240,883
Porter	\$4,386,934	\$0	\$0	\$18,233	\$6,706	\$4,375,407	\$90,000	\$10,596	\$0.00	\$63,770	\$164,366
Royalton	\$3,833,324	\$0	\$0	\$15,932	\$6,573	\$3,823,965	\$130,000	\$11,499	\$0.00	\$72,712	\$214,211
Somerset	\$1,386,505	\$0	\$0	\$5,762	\$3,120	\$1,383,863	\$42,000	\$5,293	\$0.00	\$23,411	\$70,704
Wheatfield	\$11,925,243	\$0	\$0	\$49,563	\$10,403	\$11,886,083	\$140,000	\$21,804	\$83.17	\$173,967	\$335,854
Wilson	\$2,998,428	\$0	\$0	\$12,462	\$2,516	\$2,988,482	\$35,000	\$8,582	\$0.00	\$55,823	\$99,405
CITIES											
Lockport	\$6,347,400	\$0	\$0	\$26,381	\$15,808	\$6,336,827	\$342,000	\$25,869	\$0.00	\$168,396	\$536,265
Niagara Falls	\$13,231,510	\$0	\$0	\$54,992	\$23,454	\$13,199,972	\$320,000	\$7,864	\$0.00	\$394,291	\$722,155
No Tonawanda	\$13,312,024	\$0	\$0	\$55,326	\$30,032	\$13,286,730	\$290,000	\$54,518	\$0.00	\$271,024	\$615,542
TOTAL	\$96,934,436	\$0	\$0	\$402,872	\$402,868	\$96,934,432	\$2,000,000	\$238,473	\$20,921	\$1,861,215	\$4,120,608

2026 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality	AGRI-CULTURAL PAYMENT	TOTAL LEVY ITEMS	COUNTY WATER DISTRICT	COUNTY REFUSE DISTRICT	COUNTY SEWER DISTRICT	2024-2025 VILLAGE RELEVY	2024-2025 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
TOWNS								
Cambria	\$0	\$3,842,474	\$386,005	\$0	\$0	\$0	\$372,050.00	\$4,600,529.33
Hartland		\$1,771,835	\$149,704	\$15,294	\$0	\$4,148	\$226,424.00	\$2,167,405.04
Lewiston		\$10,456,884	\$918,631	\$88,030	\$184,110	\$18,451	\$954,094.00	\$12,620,200.33
Lockport (Town)		\$10,596,768	\$879,122	\$87,631	\$0	\$0	\$895,031.00	\$12,458,551.96
Newfane		\$4,605,201	\$417,536	\$0	\$0	\$0	\$567,178.00	\$5,589,914.69
Niagara		\$4,353,508	\$408,472	\$0	\$0	\$0	\$685,053.00	\$5,447,033.30
Pendleton		\$5,388,539	\$470,332	\$46,037	\$614,450	\$0	\$368,452.00	\$6,887,810.10
Porter	\$0	\$4,539,773	\$292,406	\$37,988	\$0	\$31,318	\$403,793.00	\$5,305,277.78
Royalton		\$4,038,176	\$348,589	\$34,692	\$0	\$42,382	\$427,098.00	\$4,890,936.85
Somerset		\$1,454,567	\$134,889	\$12,703	\$0	\$13,119	\$149,341.00	\$1,764,619.48
Wheatfield		\$12,221,937	\$1,135,882	\$107,202	\$2,803,642	\$0	\$1,033,606.00	\$17,302,268.88
Wilson		\$3,087,887	\$270,633	\$0	\$0	\$29,562	\$412,371.00	\$3,800,452.58
CITIES								
Lockport		\$6,873,092	\$0	\$57,336	\$0	\$0	\$0.00	\$6,930,428.44
Niagara Falls		\$13,922,127	\$0	\$127,865	\$0	\$0	\$0.00	\$14,049,991.70
No Tonawanda		\$13,902,272	\$0	\$120,639	\$0	\$0	\$0.00	\$14,022,910.92
TOTAL	\$0	\$101,055,040	\$5,812,201	\$735,417	\$3,602,202	\$138,980	\$6,494,491	\$117,838,331

2026 Abstract of Taxes Levied

Payable to the Town Supervisor:

Municipality:	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
TOWNS						
Cambria	\$0.00	\$946,492.00	\$2,199,946.98	\$36,497.09	\$3,182,936.07	\$7,783,465.40
Hartland	\$593,003.00	\$0.00	\$1,146,300.72	\$33,374.30	\$1,772,678.02	\$3,940,083.06
Lewiston	\$303,113.00	\$101,948.00	\$3,389,752.97	\$199,740.00	\$3,994,553.97	\$16,614,754.30
Lockport (Town)	\$0.00	\$0.00	\$8,871,900.02	\$190,538.42	\$9,062,438.44	\$21,520,990.40
Newfane	\$0.00	\$0.00	\$3,294,962.60	\$260,853.30	\$3,555,815.90	\$9,145,730.59
Niagara	\$0.00	\$1,357,049.00	\$1,834,556.71	\$292,904.81	\$3,484,510.52	\$8,931,543.82
Pendleton	\$0.00	\$318,154.00	\$1,405,567.29	\$56,452.80	\$1,780,174.09	\$8,667,984.19
Porter	\$1,171,183.00	\$0.00	\$950,988.55	\$129,910.60	\$2,252,082.15	\$7,557,359.93
Royalton	\$933,742.00	\$769,644.00	\$2,243,676.64	\$165,016.03	\$4,112,078.67	\$9,003,015.52
Somerset	\$421,730.00	\$0.00	\$654,366.85	\$28,488.02	\$1,104,584.87	\$2,869,204.35
Wheatfield	\$0.00	\$0.00	\$4,428,764.65	\$171,970.11	\$4,600,734.76	\$21,903,003.64
Wilson	\$663,850.00	\$343,359.00	\$422,356.98	\$35,517.88	\$1,465,083.86	\$5,265,536.44
CITIES						
Lockport						\$6,930,428.44
Niagara Falls						\$14,049,991.70
North Tonawanda						\$14,022,910.92
TOTAL	\$4,086,621.00	\$3,836,646.00	\$30,843,140.96	\$1,601,263.36	\$40,367,671.32	\$158,206,002.69

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2026 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

TOWN	CODE	2025	2025	PROJECTED	2026	TAX RATE	% OF	PRIOR	%
		TAXABLE VALUE	EQ. RATE		EQ. FULL VALUE	Tax Levy	2026		
					per budget	budget	TAX LEVY	YEAR %	Change
CAMBRIA	WD203	\$1,026,554,522	100.00	\$1,026,554,522	\$386,005	\$0.376020	6.6%	6.9%	-3.5%
HARTLAND	WD223	\$398,128,855	100.00	\$398,128,855	\$149,704	\$0.376020	2.6%	2.4%	7.3%
LEWISTON	WD259	\$977,216,418	40.00	\$2,443,041,045	\$918,631	\$0.940049	15.8%	15.7%	0.9%
LOCKPORT	WD263	\$2,337,967,653	100.00	\$2,337,967,653	\$879,122	\$0.376020	15.1%	15.7%	-3.4%
NEWFANE	WD283	\$477,476,023	43.00	\$1,110,409,356	\$417,536	\$0.874464	7.2%	6.8%	6.1%
NIAGARA	WD302	\$1,086,305,273	100.00	\$1,086,305,273	\$408,472	\$0.376020	7.0%	6.7%	5.2%
PENDLETON	WD324	\$625,409,013	50.00	\$1,250,818,026	\$470,332	\$0.752039	8.1%	8.5%	-4.4%
PORTER	WD344	\$342,159,426	44.00	\$777,635,059	\$292,406	\$0.854590	5.0%	4.7%	6.0%
ROYALTON	WD364	\$927,050,291	100.00	\$927,050,291	\$348,589	\$0.376020	6.0%	5.8%	2.6%
SOMERSET	WD384	\$186,538,515	52.00	\$358,727,913	\$134,889	\$0.723115	2.3%	2.6%	-12.2%
WHEATFIELD	WD404	\$1,087,489,533	36.00	\$3,020,804,258	\$1,135,882	\$1.044499	19.5%	19.8%	-1.3%
WILSON	WD425	\$323,879,127	45.00	\$719,731,393	\$270,633	\$0.835599	4.7%	4.4%	5.4%
GRAND TOTALS		\$9,796,174,649		\$15,457,173,645	\$5,812,200				

FULL VALUE TAX RATE
\$0.38

Niagara County Sewer District

2026 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$23,060	\$219,606	\$242,666	\$242,666	\$0
Lewiston	\$14,980	\$169,130	\$184,110	\$0	\$184,110
Lockport	\$69,277	\$1,893,785	\$1,963,062	\$1,963,062	\$0
Niagara	\$32,708	\$774,786	\$807,494	\$807,494	\$0
Pendleton	\$49,042	\$565,408	\$614,450	\$0	\$614,450
Wheatfield	\$122,446	\$2,681,196	\$2,803,642	\$0	\$2,803,642
TOTALS	\$311,513	\$6,303,911	\$6,615,424	\$3,013,222	\$3,602,202

Note: For tax rate information see the individual town aggregate tax rate sheet.

2026 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2025 TAXABLE VALUE	NYS 2025 Final EQ RATES	2025 EQUALIZED FULL VALUE	% of EQUALIZED FULL VALUE	2026 SHARE/LEVY	2026 NET TAX LEVY	2026 "ACTUAL" TAX RATE	2026 "FULL VALUE" TAX RATE
LOCKPORT (CITY)	8,109	\$ 1,475,716,638	100.00%	\$ 1,475,716,638	7.8%	\$ 57,336	\$ 57,336	0.038853	0.038853
NIAGARA FALLS	22,729	\$ 1,480,948,979	45.00%	\$ 3,290,997,731	17.4%	\$ 127,865	\$ 127,865	0.086340	0.038853
NORTH TONAWANDA	12,722	\$ 1,366,202,549	44.00%	\$ 3,105,005,793	16.4%	\$ 120,639	\$ 120,639	0.088302	0.038853
HARTLAND	2,069	\$ 393,627,350	100.00%	\$ 393,627,350	2.1%	\$ 15,294	\$ 15,294	0.038854	0.038853
LEWISTON	6,986	\$ 906,287,536	40.00%	\$ 2,265,718,840	12.0%	\$ 88,030	\$ 88,030	0.097133	0.038853
LOCKPORT (TOWN)	7,686	\$ 2,255,458,603	100.00%	\$ 2,255,458,603	11.9%	\$ 87,631	\$ 87,631	0.038853	0.038853
PENDLETON	3,241	\$ 592,449,966	50.00%	\$ 1,184,899,932	6.3%	\$ 46,037	\$ 46,037	0.077706	0.038853
PORTER	3,459	\$ 430,202,132	44.00%	\$ 977,732,118	5.2%	\$ 37,988	\$ 37,988	0.088303	0.038853
ROYALTON	3,957	\$ 892,898,391	100.00%	\$ 892,898,391	4.7%	\$ 34,692	\$ 34,692	0.038853	0.038853
SOMERSET	1,590	\$ 170,015,415	52.00%	\$ 326,952,721	1.7%	\$ 12,703	\$ 12,703	0.074717	0.038853
WHEATFIELD	7,771	\$ 993,297,184	36.00%	\$ 2,759,158,844	14.6%	\$ 107,202	\$ 107,202	0.107925	0.038853
								Average Tax Rate	
TOTAL	80,319	\$ 10,957,104,743		\$ 18,928,166,962	100%	\$ 735,417	\$ 735,417	0.070531	0.038853

RELEVIED SCHOOL TAXES 2025-2026 PER NIAGARA COUNTY TREASURER

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>AKRON CSD</u>		
LOCKPORT	\$2,063.25	\$2,207.68
ROYALTON	\$56,861.76	\$60,842.12
TOTAL	\$58,925.01	\$63,049.80

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>BARKER CSD</u>		
HARTLAND	\$80,368.18	\$85,993.97
NEWFANE	\$13,562.93	\$14,512.34
SOMERSET	\$139,571.41	\$149,341.43
TOTAL	\$233,502.52	\$249,847.74

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>LEW-PORT CSD</u>		
LEWISTON	\$754,929.42	\$807,774.51
PORTER	\$268,558.82	\$287,357.93
TOTAL	\$1,023,488.24	\$1,095,132.44

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>LOCKPORT CITY SD</u>		
CAMBRIA	\$36,512.99	\$39,068.89
LOCKPORT	\$603,786.17	\$646,051.00
PENDLETON	\$5,259.60	\$5,627.78
TOTAL	\$645,558.76	\$690,747.67

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>MEDINA CSD</u>		
HARTLAND	\$4,954.02	\$5,300.79
TOTAL	\$4,954.02	\$5,300.79

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>NEWFANE CSD</u>		
CAMBRIA	\$1,115.67	\$1,193.77
LOCKPORT	\$46,078.08	\$49,303.54
NEWFANE	\$516,509.88	\$552,665.60
WILSON	\$0.00	\$0.00
TOTAL	\$563,703.63	\$603,162.91

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>NIAGARA WHEATFIELD CSD</u>		
CAMBRIA	\$31,113.70	\$33,291.65
LEWISTON	\$136,747.00	\$146,319.29
NIAGARA	\$640,236.39	\$685,052.89
WHEATFIELD	\$749,098.73	\$801,535.56
TOTAL	\$1,557,195.82	\$1,666,199.39

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>ROY-HART CSD</u>		
HARTLAND	\$126,289.26	\$135,129.46
LOCKPORT	\$32,022.91	\$34,264.51
ROYALTON	\$342,294.78	\$366,255.44
TOTAL	\$500,606.95	\$535,649.41

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>STARPOINT CSD</u>		
CAMBRIA	\$208,850.63	\$223,470.14
LOCKPORT	\$152,527.52	\$163,204.44
PENDLETON	\$339,088.32	\$362,824.50
ROYALTON	\$0.00	\$0.00
WHEATFLD	\$216,888.43	\$232,070.57
TOTAL	\$917,354.90	\$981,569.65

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>WILSON CSD</u>		
CAMBRIA	\$70,116.91	\$75,025.10
NEWFANE	\$0.00	\$0.00
PORTER	\$108,817.94	\$116,435.21
WILSON	\$385,393.19	\$412,370.78
TOTAL	\$564,328.04	\$603,831.09

<u>TOWN TOTALS</u>	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>
	\$372,049.55	\$226,424.22	\$954,093.80	\$895,031.17	\$567,177.94
	<u>NIAGARA</u>	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>
	\$685,052.89	\$368,452.28	\$403,793.14	\$427,097.56	\$149,341.43
	<u>WHEATFIELD</u>	<u>WILSON</u>	TOTAL RELEVY \$6,494,490.89		
	\$1,033,606.13	\$412,370.78			

RETURNED 2025 VILLAGE TAXES FOR THE 2026 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$12,260.69	\$13,118.93
LEWISTON (LEWISTON)	\$18,214.53	\$18,450.89
MIDDLEPORT (HARTLAND)	\$3,876.99	\$4,148.38
MIDDLEPORT (ROYALTON)	\$40,843.98	\$42,382.32
WILSON (WILSON)	\$27,628.27	\$29,562.24
YOUNGSTOWN (PORTER)	\$29,268.63	\$31,317.43
TOTAL	\$132,093.09	\$138,980.19

STATE AID

Towns	Gen Fund Town wide A 3001	Mortgage Tax A 3005	Real Prop Maintenance A 3040	STAR - State Aid Other A 3089	Youth Programs A 3820	Consolidated Highway/Chips DA/B 3501 DA/B 3521	Per Capita DB 3001	Miscellaneous Described	Amount	Aggregate Town State Aid 2025	Aggregate Town State Aid 2024	Difference
CAMBRIA	\$0	\$150,000	\$0	\$0	\$0	\$130,000	\$0		\$0	\$280,000	\$280,000	0
HARTLAND	\$24,446	\$45,000	\$0	\$0	\$2,000	\$250,000	\$0		\$0	\$321,446	\$321,446	0
LEWISTON	\$85,269	\$400,000	\$0	\$0	\$0	\$340,000	\$0	A3772	\$15,000	\$840,269	\$824,269	16,000
LOCKPORT	\$71,062	\$550,000	\$0	\$0	\$3,500	\$254,000	\$0	A 3000 DA 3589	860,000 91,300	\$1,829,862	\$1,786,262	43,600
NEWFANE	\$59,094	\$110,000	\$0	\$0	\$0	\$393,333	\$0		\$0	\$562,427	\$529,370	33,057
NIAGARA	\$64,691	\$140,000	\$0	\$0	\$0	\$170,865	\$0		\$0	\$375,556	\$353,091	22,465
PENDLETON	\$25,000	\$230,000	\$0	\$0	\$0	\$60,000	\$0	A 3902	\$10,000	\$325,000	\$340,000	(15,000)
PORTER	\$30,000	\$45,000	\$0	\$332,000	\$4,000	\$0	\$0	A 3091	\$175,000	\$586,000	\$1,624,005	(1,038,005)
ROYALTON	\$43,500	\$100,000	\$0	\$0	\$2,000	\$400,000	\$0		\$0	\$545,500	\$395,500	150,000
SOMERSET	\$0	\$16,000	\$0	\$205,000	\$0	\$190,000	\$0		\$0	\$411,000	\$412,000	(1,000)
WHEATFIELD	\$55,227	\$400,000	\$0	\$0	\$0	\$135,316	\$0		\$0	\$590,543	\$577,352	13,191
WILSON	\$25,000	\$45,000	\$0	\$0	\$2,322	\$231,107	\$0		\$0	\$303,429	\$303,429	0
TOTALS	\$483,289	\$2,231,000	\$0	\$537,000	\$13,822	\$2,554,621	\$0		\$1,151,300	\$6,971,032	\$7,746,724	(\$775,692)

COUNTY STATE AID FIGURE

\$66,700,745

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2020-2026

CITIES	Roll	2020	2021	2022	2023	2024	2025	2026
North Tonawanda	5	\$196,196.15	\$194,091.26	\$197,273.30	\$197,273.30	\$179,296.56	\$205,040.57	\$209,228.45
	6	\$167,954.22	\$180,450.78	\$183,221.67	\$183,221.67	\$186,561.13	\$201,168.08	\$201,225.58
	7	\$25,707.38	\$29,821.41	\$30,304.87	\$30,304.87	\$37,395.83	\$40,786.93	\$40,425.95
Total		\$389,857.75	\$404,363.45	\$410,799.84	\$410,799.84	\$403,253.52	\$446,995.58	\$450,879.98
Niagara Falls	5	\$452,790.80	\$429,927.07	\$434,644.65	\$434,644.65	\$441,001.17	\$507,894.10	\$500,426.32
	6	\$396,935.88	\$408,189.23	\$410,732.76	\$410,732.76	\$422,803.55	\$439,496.31	\$461,783.89
	7	\$75,975.60	\$82,490.03	\$88,103.84	\$88,103.84	\$114,705.90	\$116,464.83	\$120,314.67
Total		\$925,702.28	\$920,606.33	\$933,481.25	\$933,481.25	\$978,510.62	\$1,063,855.24	\$1,082,524.88
Lockport	5	\$156,960.32	\$149,971.61	\$138,429.79	\$138,429.79	\$138,805.16	\$160,013.97	\$173,220.16
	6	\$183,781.46	\$198,267.41	\$206,978.45	\$206,978.45	\$251,725.07	\$283,456.02	\$306,040.25
	7	\$11,468.38	\$12,081.71	\$11,395.00	\$11,395.00	\$11,512.81	\$4,870.36	\$8,698.85
Total		\$352,210.16	\$360,320.73	\$356,803.24	\$356,803.24	\$402,043.04	\$448,340.35	\$487,959.26
Total Cities		\$1,667,770.19	\$1,685,290.51	\$1,701,084.33	\$1,701,084.33	\$1,783,807.18	\$1,959,191.17	\$2,021,364.12

TOWNS	2020	2021	2022	2023	2024	2025	2026
Cambria	\$617,363.31	\$637,621.81	\$643,409.29	\$656,923.76	\$622,764.94	\$631,692.82	\$650,114.02
Hartland	\$101,431.42	\$102,500.13	\$103,461.42	\$98,249.46	\$102,913.47	\$115,384.78	\$81,052.68
Lewiston	\$628,278.19	\$632,681.31	\$636,460.90	\$575,139.51	\$576,728.74	\$587,774.57	\$592,884.57
Lockport	\$795,079.03	\$794,907.78	\$840,364.33	\$695,605.08	\$693,299.16	\$740,850.41	\$669,325.25
Newfane	\$200,783.53	\$197,615.33	\$191,586.65	\$220,905.64	\$214,706.40	\$224,223.35	\$203,361.32
Niagara	\$469,201.89	\$490,496.99	\$502,525.46	\$503,641.65	\$524,142.70	\$562,694.86	\$617,686.35
Pendleton	\$381,459.72	\$408,861.32	\$359,813.12	\$343,693.93	\$371,598.75	\$374,349.25	\$358,829.14
Porter	\$108,007.38	\$112,284.05	\$111,587.31	\$105,625.67	\$114,481.73	\$120,822.12	\$122,738.20
Royalton	\$580,579.26	\$559,867.00	\$581,057.15	\$1,443,056.11	\$1,264,494.84	\$1,342,080.37	\$634,662.22
Somerset	\$146,444.14	\$151,240.92	\$160,515.28	\$164,736.86	\$175,720.21	\$184,421.15	\$170,318.68
Wheatfield	\$538,301.33	\$540,478.70	\$517,258.56	\$504,512.98	\$489,705.48	\$516,037.64	\$506,353.81
Wilson	\$122,598.87	\$119,308.94	\$122,930.84	\$125,569.84	\$128,435.87	\$135,241.82	\$137,005.43
Total Towns	\$4,689,528.07	\$4,747,864.28	\$4,770,970.31	\$5,437,660.49	\$5,278,992.29	\$5,535,573.14	\$4,744,331.67
Total County	\$6,357,298.26	\$6,433,154.79	\$6,472,054.64	\$7,138,744.82	\$7,062,799.47	\$7,494,764.31	\$6,765,695.79

SECTION V

Miscellaneous Data

- Exemption Information
 - Veterans
 - Aged
 - Disabled/Low Income
 - Star
- Exemption Breakdown
- S495 Exemption Impact Report

VETERAN EXEMPTION LEVELS

		ALTERNATIVE VETS EXEMPTION							
MUNICIPALITY	2025 FINAL EQ. RATE	15% NON-COMBAT		10% COMBAT ZONE		50% DISABLED VET		PRO RATA	15% COLD WAR
		MAXIMUM EXEMPT AMOUNT	Maximum Equalized Exempt Amount	MAXIMUM EXEMPT AMOUNT	Maximum Equalized Exempt Amount	MAXIMUM EXEMPT AMOUNT	Maximum Equalized Exempt Amount	VETS EXEMPTION ACCEPTED	Maximum Equalized Exempt Amount
NIAGARA COUNTY LEVELS		30,000		20,000		100,000		Yes	15,000
CAMBRIA	100.00		30,000		20,000		100,000		15,000
HARTLAND	56.00		16,800		11,200		56,000		8,400
LEWISTON	43.00		12,900		8,600		43,000		6,450
LOCKPORT TOWN	100.00		30,000		20,000		100,000		15,000
NEWFANE	48.00		14,400		9,600		48,000		7,200
NIAGARA	33.00		9,900		6,600		33,000		4,950
PENDLETON	54.00		16,200		10,800		54,000		8,100
PORTER	47.00		14,100		9,400		47,000		7,050
ROYALTON	56.00		16,800		11,200		56,000		8,400
SOMERSET	52.00		15,600		10,400		52,000		7,800
WHEATFIELD	38.00		11,400		7,600		38,000		5,700
WILSON	50.00		15,000		10,000		50,000		7,500
CITY OF LOCKPORT	100.00		30,000		20,000		100,000		15,000
CITY OF NIAGARA FALLS	50.00		15,000		10,000		50,000		7,500
CITY OF N. TONAWANDA	47.00		14,100		9,400		47,000		7,050
TOWN/CITY LEVELS									
CAMBRIA	100.00	18,000	18,000	12,000	12,000	60,000	60,000	Yes	No
HARTLAND	56.00	18,000	10,080	12,000	6,720	60,000	33,600	Yes	No
LEWISTON	43.00	12,000	5,160	8,000	3,440	40,000	17,200	Yes	No
LOCKPORT TOWN**	100.00							Yes	No
NEWFANE**	48.00							Yes	No
NIAGARA	33.00	12,000	3,960	8,000	2,640	40,000	13,200	Yes	No
PENDLETON	54.00	18,000	9,720	30,000	16,200	60,000	32,400	No	No
PORTER	47.00	18,000	8,460	12,000	5,640	60,000	28,200	Yes	No
ROYALTON	56.00	12,000	6,720	8,000	4,480	40,000	22,400	Yes	No
SOMERSET	52.00	18,000	9,360	12,000	6,240	60,000	31,200	Yes	No
WHEATFIELD**	38.00							Yes	Yes
WILSON	50.00	12,000	6,000	8,000	4,000	60,000	30,000	Yes	No
CITY OF LOCKPORT	100.00	9,000	9,000	6,000	6,000	30,000	30,000	No	No
CITY OF NIAGARA FALLS	50.00	12,000	6,000	8,000	4,000	40,000	20,000	Yes	No
CITY OF N. TONAWANDA	47.00	18,000	8,460	12,000	5,640	60,000	28,200	Yes	1,880

*The maximum exemption for county purposes shall also be equalized by the appropriate equalization rate for each town and city

** No town tax

NOTE: Final Equalization rate used for exemption purposes may differ from that used for tax extensions.

VETERAN EXEMPTION LEVELS

ALTERNATIVE VETS EXEMPTION									
MUNICIPALITY	2025 FINAL EQ. RATE	15% NON-COMBAT		10% COMBAT ZONE		50% DISABLED VET		PRO RATA	COLD WAR
		MAXIMUM EXEMPT AMOUNT	Maximum Equalized Assessed Value	MAXIMUM EXEMPT AMOUNT	Maximum Equalized Assessed Value	MAXIMUM EXEMPT AMOUNT	Maximum Equalized Assessed Value	VETS	EXEMPTION
								EXEMPTION	ACCEPTED
BARKER - Village	52.00							No	No
LEWISTON - Village	43.00	12,000	5,160	8,000	3,440	40,000	17,200	Yes	Yes
MIDDLEPORT - Village	56.00	9,000	5,040	6,000	3,360	30,000	16,800	Yes	Yes
WILSON - Village	50.00							Yes	No
YOUNGSTOWN - Village	47.00	18,000	8,460	12,000	5,640	60,000	28,200	Yes	No
SCHOOL DISTRICTS									
AKRON CSD								No	No
BARKER CSD		6,000		4,000		20,000		No	No
LEWISTON-PORTER CSD								No	No
LOCKPORT CSD		9,000		6,000		30,000		No	No
MEDINA CSD								No	No
NIAGARA WHEATFIELD CSD		6,000		4,000		20,000		No	No
NEWFANE CSD								No	No
NORTH TONAWANDA CSD		10,000	4,700	4,000	1,880	20,000	9,400	No	No
NIAGARA FALLS CSD								No	No
ROYALTON-HARTLAND CSD								No	No
STARPOINT CSD		6,000		4,000		20,000		No	No
WILSON CSD								No	No

*The maximum exemption for county purposes shall also be equalized by the appropriate equalization rate for each town and city

** No town tax

* NOTE: Final Equalization rate used for exemption purposes may differ from that used for tax extensions.

SENIOR EXEMPTION- PERSONS AGED 65 AND OLDER

MUNICIPALITY	BASE AMOUNT		MAXIMUM AMOUNT	
New York State*	Up to \$29,000	50% exemption	\$37,399.99	5% exemption
Niagara County *	\$26,900 or less	50% exemption	\$34,400.00	10% exemption
City of Lockport*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
City of Niagara Falls*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
City of No Tonawanda*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
Town of Cambria*	\$26,200 or less	50% exemption	\$33,699.99	10% exemption
Town of Hartland	\$26,200 or less	50% exemption	\$33,699.99	10% exemption
Town of Lewiston	\$10,500 or less	50% exemption	\$28,499.99	10% exemption
Town of Lockport**				
Town of Newfane**				
Town of Niagara *	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
Town of Pendleton**				
Town of Porter**	\$18,025 or less	50% exemption	\$25,524.99	10% exemption
Town of Royalton	\$26,200 or less	50% exemption	\$33,699.99	10% exemption
Town of Somerset	\$26,200 or less	50% exemption	\$33,699.99	10% exemption
Town of Wheatfield**				
Town of Wilson*	\$15,025 or less	50% exemption	\$22,524.99	10% exemption
Village of Barker			\$19,500.00	50% exemption
Village of Lewiston*	\$15,025 or less	50% exemption	\$23,425.00	5% exemption
Village of Middleport			\$7,200.00	50% exemption
Village of Wilson*	\$12,025 or less	50% exemption	\$19,524.99	10% exemption
Village of Youngstown*	\$12,025 or less	50% exemption	\$19,524.99	10% exemption

SCHOOL DISTRICTS	BASE AMOUNT		MAXIMUM AMOUNT	
Akron Central*	\$21,500 or less	50% exemption	\$27,200.00	20% exemption
Barker Central			\$18,500.00	50% exemption
Lewiston Porter*	Less than \$15,025	50% exemption	\$23,425.00	5% exemption
Lockport			\$28,999.99	50% exemption
Medina Central*	\$19,000 or less	50% exemption	\$24,699.99	20% exemption
Newfane Central*	Less than \$18,025	50% exemption	\$25,524.99	10% exemption
Niagara Wheatfield*	Less than \$26,200	50% exemption	\$33,700.00	10% exemption
Royalton-Hartland*	Less than \$26,200	50% exemption	\$33,700.00	10% exemption
Starpoint Central*	\$26,200 or less	50% exemption	\$34,599.99	10% exemption
Wilson Central*	Less than \$12,025	50% exemption	\$19,524.99	5% exemption
Niagara Falls City*	\$13,500 or less	50% exemption	\$17,099.99	20% exemption
No Tonawanda City*	\$12,025 or less	50% exemption	\$17,725.00	20% exemption

Applications for Senior exemptions are accepted by assessors as follows:

Towns:	January 1 - March 1
City of Lockport:	October 1 – March 1
City of Niagara Falls:	October 1 – March 1
City of North Tonawanda:	October 1 – March 1

Sliding Scale*
No town tax **

DISABLED AND LOW INCOME EXEMPTIONS

<u>MUNICIPALITY</u>	<u>ANNUAL INCOME BASE</u>		<u>ANNUAL INCOME MAXIMUM</u>	
Niagara County*	\$26,200 or less	50% exemption	\$33,700-\$34,599.99	5% exemption
Town of Cambria*	\$26,200 or less	50% exemption	\$33,700-\$34,600	5% exemption
Town of Hartland*	\$26,200 or less	50% exemption	\$33,700 to \$34,600	5% exemption
Town of Lewiston				
Town of Lockport**				
Town of Newfane**				
Town of Niagara*	\$18,500 or less	50% exemption	\$26,000-\$26,900	5% exemption
Town of Pendleton	\$26,200 or less	50% exemption	\$33,700 to \$34,600	5% exemption
Town of Porter	\$21,000 or less	50% exemption	\$27,600 to \$28,500	10% exemption
Town of Royalton	\$26,200 or less	50% exemption	\$33,700 to \$34,600	5% exemption
Town of Somerset				
Town of Wheatfield**				
Town of Wilson				
Village of Barker				
Village of Lewiston*	\$15,025 or less	50% exemption	\$22,525-\$23,425	5% exemption
Village of Middleport				
Village of Wilson				
Village of Youngstown				
City of Lockport			\$29,000 or less	50% exemption
City of Niagara Falls*	\$17,500 or less	50% exemption	\$22,525-\$25,899.99	5% exemption
City of North Tonawanda*	\$18,500 or less	50% exemption	\$26,000-\$26,899	5% exemption

<u>SCHOOL DISTRICTS</u>	<u>BASE AMOUNT</u>		<u>MAXIMUM AMOUNT</u>	
Akron Central				
Barker Central				
Lewiston Porter*	\$15,025 or less	50% exemption	\$22,525-\$23,425	5% exemption
Lockport				
Medina Central				
Newfane Central*	\$15,025 or less	50% exemption	\$22,525-\$23,425	5% exemption
Niagara Wheatfield				
Royalton-Hartland*	\$26,200 or less	50% exemption	\$33,700-\$34,600	5% exemption
Starpont Central*	\$26,200 or less	50% exemption	\$33,700-\$34,600	5% exemption
Wilson Central				
Niagara Falls City				
No Tonawanda City				

Applications for Senior exemptions are accepted by assessors as follows:

Towns:	January 1 - March 1
City of Lockport:	October 1 – March 1
City of Niagara Falls:	October 1 – March 1
City of North Tonawanda:	October 1 – March 1

Sliding Scale*
No town tax **

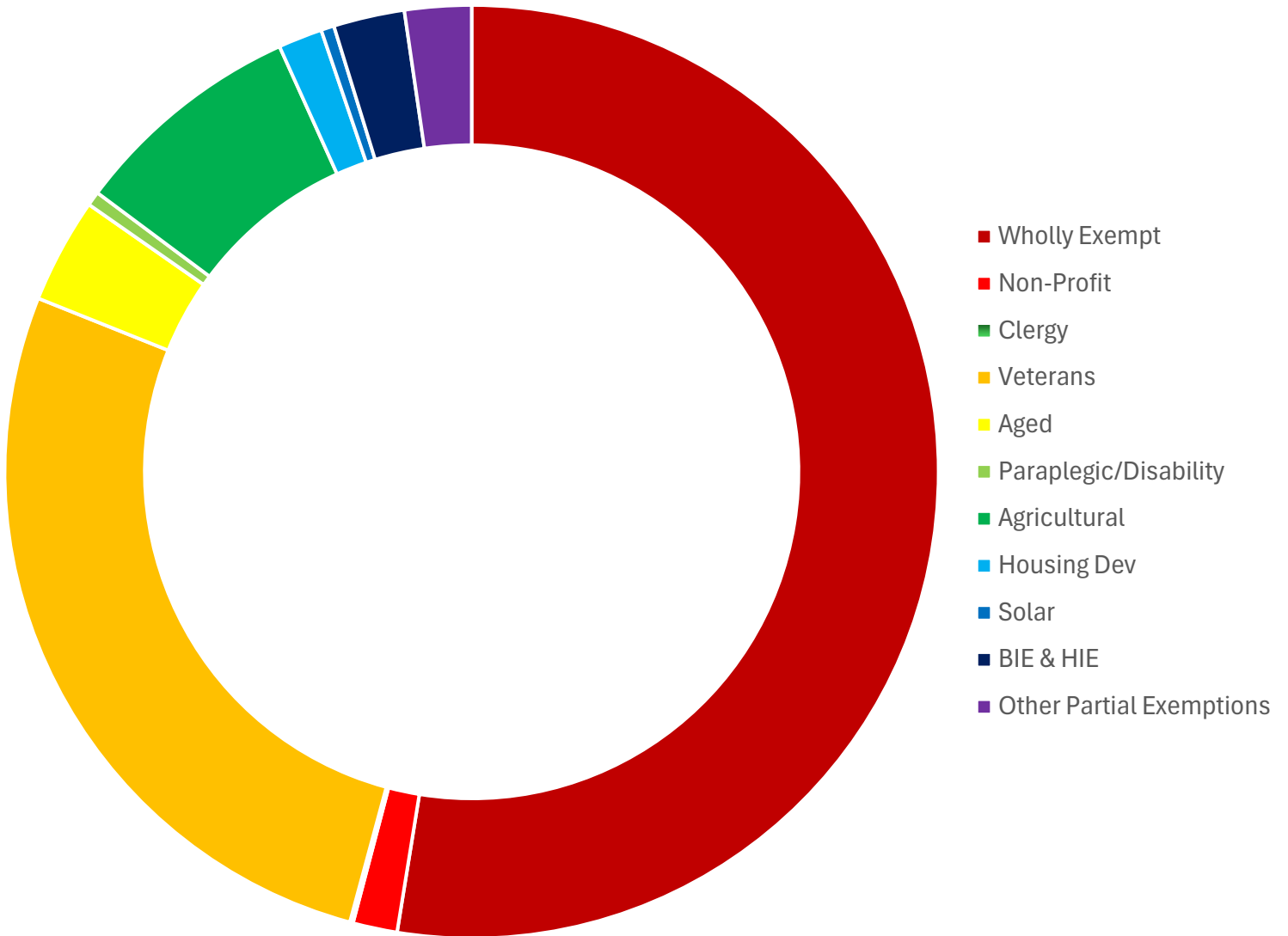
School District's Maximum 2025-26 STAR Savings by Municipality

Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$484	\$1,355
City of Niagara Falls	Niagara Falls	-	\$323	\$884
City of North Tonawanda	North Tonawanda	-	\$365	\$1,023
Town of Cambria	Lockport	-	\$490	\$1,358
	Newfane	-	\$428	\$1,185
	Niagara-Wheatfield	H	\$333	\$922
	Niagara-Wheatfield	N	\$447	\$1,238
	Starpoint	-	\$411	\$1,138
	Wilson	-	\$449	\$1,243
Town of Hartland	Barker	-	\$358	\$966
	Medina	-	\$480	\$1,301
	Royalton-Hartland	-	\$489	\$1,325
Town of Lewiston	Lewiston-Porter	-	\$390	\$1,065
	Niagara-Wheatfield	H	\$359	\$981
	Niagara-Wheatfield	N	\$485	\$1,325
Town of Lockport	Akron	-	\$309	\$865
	Lockport	-	\$484	\$1,355
	Newfane	-	\$423	\$1,185
	Royalton-Hartland	-	\$421	\$1,179
	Starpoint	-	\$406	\$1,138
Town of Newfane	Barker	-	\$334	\$923
	Newfane	-	\$459	\$1,284
	Wilson	-	\$481	\$1,347
Town of Niagara	Niagara-Wheatfield	H	\$370	\$1,026
	Niagara-Wheatfield	N	\$507	\$1,404
Town of Pendleton	Lockport	-	\$488	\$1,325
	Starpoint	-	\$415	\$1,127
Town of Porter	Lewiston-Porter	-	\$411	\$1,084
	Wilson	-	\$513	\$1,391
Town of Royalton	Akron	-	\$358	\$972
	Royalton-Hartland	-	\$489	\$1,325
	Starpoint	-	\$472	\$1,205
Town of Somerset	Barker	-	\$334	\$889
Town of Wheatfield	Niagara-Wheatfield	H	\$353	\$961
	Niagara-Wheatfield	N	\$475	\$1,291
	Starpoint	-	\$440	\$1,197
Town of Wilson	Newfane	-	\$467	\$1,280
	Wilson	-	\$490	\$1,343

2026 Niagara County Exemption Breakdown

Exemption Type	Statutory Auth	Parcel Count	Total Full Market Value	Percentage of Market Value
Wholly Exempt		2,605	\$2,222,748,080	7.24%
Non-Profit		169	\$64,938,398	0.21%
Clergy	RPTL 460 & 462	49	\$4,662,618	0.02%
Veterans	RPTL 458	10,474	\$1,135,972,140	3.70%
Aged	RPTL 467	2,127	\$154,116,725	0.50%
Paraplegic/Disability	RPTL 459-c	291	\$20,907,221	0.07%
Agricultural	AG & Mkts	2,042	\$340,419,820	1.11%
Housing Dev	PHF 36-a(2)	152	\$64,620,197	0.21%
Solar		75	\$19,208,178	0.06%
BIE & HIE		133	\$104,132,383	0.34%
Other Partial Exemptions		615	\$97,579,386	0.32%
TOTAL		18,732	\$4,229,305,146	13.78%



Equalized Total Assessed Value 30,695,605,545

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	382	312,398,580	1.02
12350	PUBLIC AUTHORITY - STATE	RPTL 412	83	4,342,465,948	14.15
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	9	12,857,189	0.04
13100	CO - GENERALLY	RPTL 406(1)	81	147,634,472	0.48
13350	CITY - GENERALLY	RPTL 406(1)	416	633,930,511	2.07
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	7	1,144,000	0.00
13442	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	22	14,046,382	0.05
13500	TOWN - GENERALLY	RPTL 406(1)	300	95,372,274	0.31
13510	TOWN - CEMETERY LAND	RPTL 446	20	4,812,344	0.02
13650	VG - GENERALLY	RPTL 406(1)	48	17,827,540	0.06
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	51,200	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	11,100	0.00
13800	SCHOOL DISTRICT	RPTL 408	101	851,876,127	2.78
13850	BOCES	RPTL 408	3	18,710,000	0.06
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	19	151,745,789	0.49
14100	USA - GENERALLY	RPTL 400(1)	27	70,388,988	0.23
14110	USA - SPECIFIED USES	STATE L 54	10	57,034,476	0.19
14300	INDIAN RESERVATION	RPTL 454	48	380,028,333	1.24
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	191	653,361,753	2.13
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	50	6,008,889	0.02
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	9	20,950,000	0.07
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	320,889	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	40	10,619,975	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	441	246,369,059	0.80
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	13	25,070,135	0.08
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	88	81,275,675	0.26
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	25	185,678,495	0.60
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	58	46,919,964	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	81	51,186,471	0.17
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	5	6,920,425	0.02
26100	VETERANS ORGANIZATION	RPTL 452	16	4,802,560	0.02
26250	HISTORICAL SOCIETY	RPTL 444	11	3,536,545	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	70	46,093,616	0.15

Equalized Total Assessed Value 30,695,605,545

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	95	14,841,487	0.05
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	14,870,889	0.05
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	4	367,556	0.00
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	37	74,771,612	0.24
28220	URBAN REN:OWNER-COMM DEV CORP	P H F I L 260	34	2,116,667	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	3	69,969,322	0.23
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	1,114,000	0.00
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	75	18,493,785	0.06
33401	TAX SALE - CITY OWNED	RPTL 406(5)	1	600	0.00
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	38	61,995,222	0.20
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	44	266,958	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	5	9,600	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	183	15,393,004	0.05
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	5	355,050	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2,103	60,885,585	0.20
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	996	30,115,928	0.10
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,019	24,967,780	0.08
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	46	1,453,905	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,634	79,122,179	0.26
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	910	46,196,432	0.15
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	691	28,193,042	0.09
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	50	2,638,889	0.01
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,020	76,821,269	0.25
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	604	48,490,490	0.16
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	333	18,663,192	0.06
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	68	6,435,798	0.02
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	10,556	0.00
41155	COLD WAR VETERANS (10%)	RPTL 458-b	1	10,000	0.00
41162	COLD WAR VETERANS (15%)	RPTL 458-b	663	10,326,340	0.03
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	52,778	0.00
41171	COLD WAR VETERANS (DISABLED)	RPTL 458-b	5	216,111	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	90	3,558,933	0.01
41175	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	52,778	0.00

Equalized Total Assessed Value 30,695,605,545

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41300	PARAPLEGIC VETS	RPTL 458(3)	10	3,791,806	0.01
41400	CLERGY	RPTL 460	49	149,655	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	76	2,551,536	0.01
41632	VOL/FIRE/AMB	RPTL 466-a	4	146,671	0.00
41635	VOL/FIRE/AMB	RPTL 466-a	1	57,200	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	82	6,768,930	0.02
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,730	137,553,431	0.45
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	149	12,424,626	0.04
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	17	418,518	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	430	33,044,151	0.11
41801	PERSONS AGE 65 OR OVER	RPTL 467	390	26,777,213	0.09
41802	PERSONS AGE 65 OR OVER	RPTL 467	933	59,320,977	0.19
41805	PERSONS AGE 65 OR OVER	RPTL 467	372	38,121,003	0.12
41900	PHYSICALLY DISABLED	RPTL 459	12	448,230	0.00
41901	PHYSICALLY DISABLED	RPTL 459	2	42,700	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	32	2,939,925	0.01
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	106	6,233,531	0.02
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	110	7,413,588	0.02
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	19	1,971,188	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	27	2,044,727	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	534,727	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	32	3,488,451	0.01
44210	HOME IMPROVEMENTS	RPTL 421-f	89	1,503,244	0.00
44212	HOME IMPROVEMENTS	RPTL 421-f	146	2,848,072	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	1,151,431	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	6	7,577,315	0.02
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	92	9,161,284	0.03
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	19	954,859	0.00
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	20	3,666,963	0.01
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	2	33,461	0.00
47842	Green Bldg LEED - Silver	RPTL S470	10	2,840,449	0.01
47852	Green Bldg LEED - Gold	RPTL S470	9	2,842,960	0.01
47862	Green Bldg LEED - Platinum	RPTL S470	2	222,160	0.00

Equalized Total Assessed Value 30,695,605,545

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
47900	FAIR POLLUTION CONTROL FACILITY	RPTL 477-a	1	1,125,447	0.00
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	17	30,701,633	0.10
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	12	18,072,000	0.06
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,797,727	0.01
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	435,358	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	865,909	0.00
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	266	8,678,073	0.03
Total Exemptions Exclusive of System Exemptions:			18,466	9,646,270,497	31.43
Total System Exemptions:			266	8,678,073	0.03
Totals:			18,732	9,654,948,570	31.45

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: \$2,294,277