

## 2026 Niagara County & Town Tax Rates

|                              |          |      |                             | RATE            |           |
|------------------------------|----------|------|-----------------------------|-----------------|-----------|
| <b>CAMBRIA</b>               |          |      |                             | County Tax Rate | 4.700541  |
| 292000                       | EQ. RATE | 100% | Cambria Town Tax            | 1.152609        |           |
| <b>HARTLAND</b>              |          |      |                             | County Tax Rate | 4.925752  |
|                              | EQ. RATE | 100% | RD291 County Refuse         | 0.038854        |           |
| 292289                       |          |      | Hartland Town Tax -TOV      | 1.646800        |           |
| 292201                       |          |      | Hartland Town Tax - Village | 1.646824        |           |
| <b>LEWISTON</b>              |          |      |                             | County Tax Rate | 11.735129 |
|                              | EQ. RATE | 40%  | RD 291 County Refuse        | 0.097133        |           |
| 292489                       |          |      | Lewiston Town Tax - TOV     | 0.472560        |           |
| 292401                       |          |      | Lewiston Town Tax - Village | 0.335158        |           |
| <b>LOCKPORT</b>              |          |      |                             | County Tax Rate | 4.793647  |
| 292600                       | EQ. RATE | 100% | RD 291 County Refuse        | 0.038853        |           |
| <b>NEWFANE</b>               |          |      |                             | County Tax Rate | 11.021703 |
| 292800                       | EQ. RATE | 43%  |                             |                 |           |
| <b>NIAGARA</b>               |          |      |                             | County Tax Rate | 4.681028  |
| 293000                       | EQ. RATE | 100% | Niagara Town Highway Tax-H  | 1.418146        |           |
|                              |          |      | Niagara Town Highway Tax-N  | 1.471061        |           |
| <b>PENDLETON</b>             |          |      |                             | County Tax Rate | 9.607246  |
| 293200                       | EQ. RATE | 50%  | RD 291 County Refuse        | 0.077706        |           |
|                              |          |      | Pendleton Highway Tax       | 0.561589        |           |
| <b>PORTER</b>                |          |      |                             | County Tax Rate | 10.823535 |
|                              | EQ. RATE | 44%  | RD 291 County Refuse        | 0.088303        |           |
| 293489                       |          |      | Porter Town Tax TOV         | 2.767972        |           |
| 293401                       |          |      | Porter Town Tax Village     | 2.767967        |           |
| <b>ROYALTON</b>              |          |      |                             | County Tax Rate | 4.847023  |
|                              | EQ. RATE | 100% | RD 291 County Refuse        | 0.038853        |           |
| 293689                       |          |      | Royalton Town Tax - TOV     | 2.154971        |           |
| 293601                       |          |      | Royalton Town Tax - Village | 1.082801        |           |
| <b>SOMERSET</b>              |          |      |                             | County Tax Rate | 9.291389  |
|                              | EQ. RATE | 52%  | RD 291 County Refuse        | 0.074717        |           |
| 293889                       |          |      | Somerset Town Tax - TOV     | 2.666145        |           |
| 293801                       |          |      | Somerset Town Tax - Village | 2.666197        |           |
| <b>WHEATFIELD</b>            |          |      |                             | County Tax Rate | 13.117707 |
| 294000                       | EQ. RATE | 36%  | RD 291 County Refuse        | 0.107925        |           |
| <b>WILSON</b>                |          |      |                             | County Tax Rate | 10.542676 |
| 294289                       | EQ. RATE | 45%  | Wilson Town Tax - TOV       | 3.398850        |           |
| 294201                       |          |      | Wilson Town Tax - Village   | 3.398851        |           |
| <b>CITY OF LOCKPORT</b>      |          |      |                             | County Tax Rate | 4.979411  |
| 290900                       | EQ. RATE | 100% | RD 291 County Refuse        | 0.038853        |           |
| <b>CITY OF NIAGARA FALLS</b> |          |      |                             | County Tax Rate | 10.765806 |
| 291100                       | EQ. RATE | 45%  | RD291 County Refuse         | 0.086340        |           |
| <b>CITY OF N. TONAWANDA</b>  |          |      |                             | County Tax Rate | 10.935426 |
| 291200                       | EQ. RATE | 44%  | RD291 County Refuse         | 0.088302        |           |