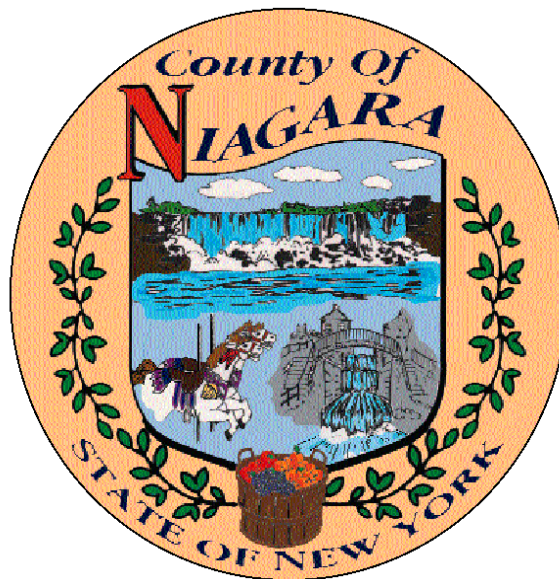


# **2020-2021 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT**

*John E. Shoemaker, Director  
Department of Real Property Tax*



*Rebecca J. Wydysh, Chairman  
Niagara County Legislature*

**Prepared by the Real Property Tax Services Department  
59 Park Ave., Philo Brooks Building  
Lockport, New York 14094  
(716) 439-7077  
[www.niagaracounty.com/realproperty](http://www.niagaracounty.com/realproperty)**



JOHN E. SHOEMAKER, DIRECTOR  
(716) 439-7077

## **NIAGARA COUNTY**

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

April 26, 2021

Honorable Rebecca J. Wydysh, Chairman  
Niagara County Legislature  
Court House  
Lockport, New York 14094

Dear Ms. Wydysh:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2020-2021 Niagara County Report on Real Property Taxation.

I have provided, to the Clerk of the Legislature, enough copies for each legislator to receive the report. If additional copies should be required, please feel free to contact my office. This report is also available on the Niagara County website in the Real Property Tax Services Department link.

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,

John E. Shoemaker, Director  
Real Property Tax Services

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# **SECTION I**

## **ADMINISTRATION DATA**

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# **NIAGARA COUNTY LEGISLATURE**

## **2021**

| <b>LEGISLATIVE<br/>DISTRICT</b> | <b>NAME</b>             |
|---------------------------------|-------------------------|
| FIRST                           | Irene M. Myers          |
| SECOND                          | Rebecca J. Wydysh       |
| THIRD                           | Mark J. Grozio          |
| FOURTH                          | Owen T. Steed           |
| FIFTH                           | Christopher A. Robins   |
| SIXTH                           | Dennis F. Virtuoso      |
| SEVENTH                         | Jesse P. Gooch          |
| EIGHTH                          | Richard L. Andres       |
| NINTH                           | Randy R Bradt           |
| TENTH                           | David E. Godfrey        |
| ELEVENTH                        | Anthony J. Nemi         |
| TWELFTH                         | William J. Collins, Sr. |
| THIRTEENTH                      | Anita Mullane           |
| FOURTEENTH                      | John Syracuse           |
| FIFTEENTH                       | Michael A. Hill         |

**Rebecca J. Wydysh, Chairman**  
**John Syracuse, Vice Chairman**  
**Randy R. Bradt, Majority Leader**  
**Dennis F. Virtuoso, Minority Leader**  
**Alysa Moran, 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.

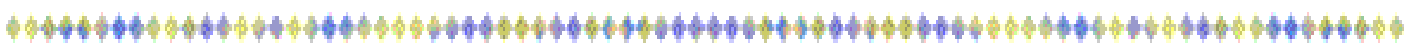
The goal of the Office of Real Property is to provide services for assessors and local government to achieve and maintain equitable assessments. Our professional goal is to create and preserve tax equity within and between all municipalities. The Niagara County Office of Real Property, through its Director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

**Director, John E. Shoemaker**  
[John.Shoemaker@niagaracounty.com](mailto:John.Shoemaker@niagaracounty.com)

### **REAL PROPERTY TAX SERVICE STAFF**



|                  |                                 |  |
|------------------|---------------------------------|--|
| Ann Hinton -     | Supervisor of Real Property Tax | <a href="mailto:Ann.Hinton@niagaracounty.com">Ann.Hinton@niagaracounty.com</a>         |
| Jeffrey Riel -   | Tax Map Technician              | <a href="mailto:Jeffrey.Riel@niagaracounty.com">Jeffrey.Riel@niagaracounty.com</a>     |
| Stanley Jisa -   | Tax Map Technician              | <a href="mailto:Stanley.Jisa@niagaracounty.com">Stanley.Jisa@niagaracounty.com</a>     |
| Lisa Glena -     | Real Property Information Clerk | <a href="mailto:Lisa.Glena@niagaracounty.com">Lisa.Glena@niagaracounty.com</a>         |
| Jeanne Koetzle - | Real Property Tax Service Aide  | <a href="mailto:Jeanne.Koetzle@niagaracounty.com">Jeanne.Koetzle@niagaracounty.com</a> |



**Real Property Website**    [www.niagaracounty.com/realproperty](http://www.niagaracounty.com/realproperty)

| <b>Municipality Contacts</b> |  |   |  |  |
|------------------------------|--|---|--|--|
| <b>Municipality</b>          | <b>Assessors</b>   | <b>Supervisors &amp; Mayors</b>   | <b>Clerks</b>  | <b>Tax Collectors</b>  |
| <b>Cambria</b>               | Debra Littere<br>4160 Upper Mountain Road<br>Sanborn, NY 14132-9416<br>Phone: 433-8161 ext. 122<br>Fax: 433-7164<br><a href="mailto:dlittere@townofcambria.com">dlittere@townofcambria.com</a>       | Wright H. Ellis<br>4160 Upper Mountain Road<br>Sanborn, NY 14132-9416<br>Phone: 433-8523 ext. 119<br>Fax: 433-7164<br><a href="mailto:supervisor@townofcambria.com">supervisor@townofcambria.com</a>    | Tamara J. Cooper<br>4160 Upper Mountain Road<br>Sanborn, NY 14132-9416<br>Phone: 433-7664 ext. 136<br>Fax: 433-7164<br><a href="mailto:townclerk@townofcambria.com">townclerk@townofcambria.com</a>                | Debra A. Littere<br>4160 Upper Mountain Road<br>Sanborn, NY 14132-9416<br>Phone: 433-8161 ext. 122<br>Fax: 433-7164<br><a href="mailto:dlittere@townofcambria.com">dlittere@townofcambria.com</a>                  |
| <b>Hartland</b>              | Michael Hartman<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7778<br>Fax: 735-3061<br><a href="mailto:michaelhartman@townofhartlandny.us">michaelhartman@townofhartlandny.us</a> | W. Ross Annable<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7179<br>Fax: 735-3061<br><a href="mailto:rossannable@rochester.rr.com">rossannable@rochester.rr.com</a>                | Cindy Boyler<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7179 , Ext. 1<br>Fax: 735-3061<br><a href="mailto:cindyboyler@townofhartlandny.us">cindyboyler@townofhartlandny.us</a>               | Cindy Boyler<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7239<br>Fax: 735-3504<br><a href="mailto:cindyboyler@townofhartlandny.us">cindyboyler@townofhartlandny.us</a>                        |
| <b>Village of Middleport</b> | Michael Hartman<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7778<br>Fax: 735-3061<br><a href="mailto:michaelhartman@townofhartlandny.us">michaelhartman@townofhartlandny.us</a> | Richard J. Westcott<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-7717<br>0<br><a href="mailto:MayorWestcott@villageofmiddleport.org">MayorWestcott@villageofmiddleport.org</a> | Lisa M. VanBuren<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-3303<br>Fax: 735-3432<br><a href="mailto:ClerkTreasurer@villageofmiddleport.org">ClerkTreasurer@villageofmiddleport.org</a> | Lisa M. VanBuren<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-3303<br>Fax: 735-3432<br><a href="mailto:ClerkTreasurer@villageofmiddleport.org">ClerkTreasurer@villageofmiddleport.org</a> |
| <b>Lewiston</b>              | Linda E. Johnson<br>1375 Ridge Road, PO Box 330<br>Lewiston, NY 14092<br>Phone: 754-8213 Ext. 232<br>Fax: 754-2319<br><a href="mailto:lejohnson@townoflewiston.us">lejohnson@townoflewiston.us</a>   | Steve Broderick<br>1375 Ridge Road, Box 330<br>Lewiston, NY 14092<br>Phone: 754-8213 ext. 224<br>Fax: 754-2319<br><a href="mailto:supervisor@townoflewiston.us">supervisor@townoflewiston.us</a>        | Donna R. Garfinkel<br>1375 Ridge Road, Box 330<br>Lewiston, NY 14092<br>Phone: 754-8213 Ext. 222<br>Fax: 754-2821<br><a href="mailto:drgarfinkel@townoflewiston.us">drgarfinkel@townoflewiston.us</a>              | Donna R. Garfinkel<br>PO Box 109<br>Model City, NY 14107<br>Phone: 754-8213 Ext. 222<br>Fax: 754-9483<br><a href="mailto:drgarfinkel@townoflewiston.us">drgarfinkel@townoflewiston.us</a>                          |
| <b>Village of Lewiston</b>   | Linda E. Johnson<br>1375 Ridge Road, PO Box 330<br>Lewiston, NY 14092<br>Phone: 754-8213 Ext. 232<br>Fax: 754-2319<br><a href="mailto:lejohnson@townoflewiston.us">lejohnson@townoflewiston.us</a>   | Anne Welch<br>145 N. 4th St., PO Box 325<br>Lewiston, NY 14092<br>Phone: 998-0464<br>0<br><a href="mailto:mayor@villageoflewiston.com">mayor@villageoflewiston.com</a>                                  | Shannon Fundis<br>145 N. 4th St., PO Box 325<br>Lewiston, NY 14092<br>Phone: 754-8271<br>Fax: 754-2703<br><a href="mailto:clerk@villageoflewiston.com">clerk@villageoflewiston.com</a>                             | Shannon Fundis<br>145 N. 4th St., PO Box 325<br>Lewiston, NY 14092<br>Phone: 754-8271<br>Fax: 754-2703<br><a href="mailto:clerk@villageoflewiston.com">clerk@villageoflewiston.com</a>                             |
| <b>Lockport - Town</b>       | Jill Lederhouse<br>6200 Robinson Road Ext.<br>Lockport, NY 14094-7970<br>Phone: 439-9526<br>Fax: 439-9532<br><a href="mailto:j_lederhouse@elockport.com">j_lederhouse@elockport.com</a>              | Mark Crocker<br>6560 Dysinger Road<br>Lockport, NY 14094-7970<br>Phone: 439-9520<br>Fax: 439-0528<br><a href="mailto:crocker@elockport.com">crocker@elockport.com</a>                                   | Judith Newbold<br>6560 Dysinger Road<br>Lockport, NY 14094-7970<br>Phone: 439-9524<br>Fax: 438-5465<br><a href="mailto:townclerk@lockportny.gov">townclerk@lockportny.gov</a>                                      | Lori L. Carrero<br>6560 Dysinger Road<br>Lockport, NY 14094-7970<br>Phone: 439-9531<br>Fax: 478-0624<br><a href="mailto:tax_collector@elockport.com">tax_collector@elockport.com</a>                               |
| <b>Newfane</b>               | Mary Hastings<br>2737 Main Street<br>Newfane, NY 14108<br>Phone: 778-8827 Ext. 4<br>Fax: 778-7178<br><a href="mailto:assessor@townofnewfane.com">assessor@townofnewfane.com</a>                      | Timothy Horanburg<br>2737 Main Street<br>Newfane, NY 14108<br>Phone: 778-8531<br>Fax: 778-7178<br><a href="mailto:supervisor@townofnewfane.com">supervisor@townofnewfane.com</a>                        | Mickie Kramp<br>2737 Main Street<br>Newfane, NY 14108<br>Phone: 778-8822 Ext. 2<br>Fax: 778-5917<br><a href="mailto:clerk@townofnewfane.com">clerk@townofnewfane.com</a>   | Terri Iannucci (1/1 - 3/31)<br>2737 Main Street<br>Newfane, NY 14108<br>Phone: 778-8531, Ext. 113<br>Fax: 778-7178<br><a href="mailto:terri@townofnewfane.com">terri@townofnewfane.com</a>                         |



| <b>Municipality Contacts</b> |  |   |  |  |
|------------------------------|--|---|--|--|
| <b><u>Municipality</u></b>   | <b><u>Assessors</u></b>  | <b><u>Supervisors &amp; Mayors</u></b>  | <b><u>Clerks</u></b>   | <b><u>Tax Collectors</u></b>   |
| <b>Niagara</b>               | James Bird (Monday)<br>7105 Lockport Road<br>Niagara Falls, NY 14305<br>Phone: 297-2150, Ext. 130<br>Fax: 297-9262<br><a href="mailto:assessor@townofniagara.com">assessor@townofniagara.com</a>     | Lee Wallace<br>7105 Lockport Road<br>Niagara Falls, NY 14305<br>Phone: 297-2150, Ext. 135<br>Fax: 297-9262<br><a href="mailto:lw Wallace@townofniagara.com">lw Wallace@townofniagara.com</a>            | Sylvia Virtuoso<br>7105 Lockport Road<br>Niagara Falls, NY 14305<br>Phone: 297-2150, Ext. 131<br>Fax: 297-9262<br><a href="mailto:svirtuoso@townofniagara.com">svirtuoso@townofniagara.com</a>                     | Sylvia Virtuoso<br>7105 Lockport Road<br>Niagara Falls, NY 14305<br>Phone: 297-2150, Ext. 131<br>Fax: 297-9262<br><a href="mailto:svirtuoso@townofniagara.com">svirtuoso@townofniagara.com</a>                     |
| <b>Pendleton</b>             | James Chisholm<br>6570 Campbell Boulevard<br>Lockport, NY 14094<br>Phone: 625-8833, Ext. 116<br>Fax: 625-6295<br><a href="mailto:assessor@pendletonny.us">assessor@pendletonny.us</a>                | Joel Maerten<br>6570 Campbell Boulevard<br>Lockport, NY 14094<br>Phone: 625-8833, Ext. 113<br>Fax: 625-6295<br><a href="mailto:jmaerten@pendletonny.us">jmaerten@pendletonny.us</a>                     | Deborah Maurer<br>6570 Campbell Boulevard<br>Lockport, NY 14094<br>Phone: 625-8833, Ext. 110<br>Fax: 625-6295<br><a href="mailto:dmaurer@pendletonny.us">dmaurer@pendletonny.us</a>                                | Deborah Maurer<br>PO Box 2305<br>Buffalo, NY 14240-2305<br>Phone: 625-8833, Ext. 112<br>Fax: 625-9295<br><a href="mailto:dmaurer@pendletonny.us">dmaurer@pendletonny.us</a>  |
| <b>Porter</b>                | Lena Villella<br>3265 Creek Road<br>Youngstown, NY 14174<br>Phone: 745-3730, Ext. 4<br>Fax: 745-9022<br><a href="mailto:Assessor@townofporter.net">Assessor@townofporter.net</a>                     | John "Duffy" Johnston<br>3265 Creek Road<br>Youngstown, NY 14174<br>Phone: 745-3730, Ext. 5<br>Fax: 745-9022<br><a href="mailto:Supervisor@townofporter.net">Supervisor@townofporter.net</a>            | Kara Hibbard<br>3265 Creek Road<br>Youngstown, NY 14174<br>Phone: 745-3730, Ext. 3<br>Fax: 745-9022<br><a href="mailto:Townclerk@townofporter.net">Townclerk@townofporter.net</a>                                  | James Sharpe<br>PO Box 430<br>Youngstown, NY 14174-0430<br>Phone: 745-3730, Ext. 8<br>Fax: 745-9022<br><a href="mailto:Taxcollector@townofporter.net">Taxcollector@townofporter.net</a>                            |
| <b>Village of Youngstown</b> | Lena Villella<br>3265 Creek Road<br>Youngstown, NY 14174<br>Phone: 745-3730, Ext. 4<br>Fax: 745-9022<br><a href="mailto:Assessor@townofporter.net">Assessor@townofporter.net</a>                     | Raleigh Reynolds<br>240 Lockport St., PO Box 168<br>Youngstown, NY 14174<br>Phone: 745-7721<br>Fax: 745-3400<br><a href="mailto:rreynolds@youngstownnewyork.us">rreynolds@youngstownnewyork.us</a>      | Wendy Brown<br>240 Lockport St., PO Box 168<br>Youngstown, NY 14174<br>Phone: 745-7721<br>Fax: 745-3400<br><a href="mailto:wbrown@youngstownnewyork.us">wbrown@youngstownnewyork.us</a>                            | Wendy Brown<br>240 Lockport St., PO Box 168<br>Youngstown, NY 14174<br>Phone: 745-7721<br>Fax: 745-3400<br><a href="mailto:wbrown@youngstownnewyork.us">wbrown@youngstownnewyork.us</a>                            |
| <b>Royalton</b>              | Michael Hartman<br>5316 Royalton Center Road<br>Middleport, NY 14105<br>Phone: 772-7826, Ext. 108<br>Fax: 772-2748<br><a href="mailto:mhartman@townofroyalton.org">mhartman@townofroyalton.org</a>   | Daniel R Bragg<br>5316 Royalton Center Road<br>Middleport, NY 14105<br>Phone: 772-7531, Ext. 105<br>Fax: 772-2748<br><a href="mailto:dbragg@townofroyalton.org">dbragg@townofroyalton.org</a>           | Marie L. Little<br>5316 Royalton Center Road<br>Middleport, NY 14105<br>Phone: 772-2431, Ext. 101<br>Fax: 772-2748<br><a href="mailto:mlittle@townofroyalton.org">mlittle@townofroyalton.org</a>                   | TBD<br>5316 Royalton Center Road<br>Middleport, NY 14105<br>Phone: 772-2431, Ext. 114<br>Fax: 772-2748<br><a href="#">TBD</a>  |
| <b>Village of Middleport</b> | Michael Hartman<br>8942 Ridge Road, Town Hall<br>Gasport, NY 14067<br>Phone: 735-7778<br>Fax: 735-3061<br><a href="mailto:michaelhartman@townofhartlandny.us">michaelhartman@townofhartlandny.us</a> | Richard J. Westcott<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-7717<br>0<br><a href="mailto:MayorWestcott@villageofmiddleport.org">MayorWestcott@villageofmiddleport.org</a> | Lisa M. VanBuren<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-3303<br>Fax: 735-3432<br><a href="mailto:ClerkTreasurer@villageofmiddleport.org">ClerkTreasurer@villageofmiddleport.org</a> | Lisa M. VanBuren<br>24 Main St., PO Box 186<br>Middleport, NY 14105-0186<br>Phone: 735-3303<br>Fax: 735-3432<br><a href="mailto:ClerkTreasurer@villageofmiddleport.org">ClerkTreasurer@villageofmiddleport.org</a> |
| <b>Somerset</b>              | Brian Pavlock<br>8700 Haight Road<br>Barker, NY 14012<br>Phone: 795-3575, ext 6<br>Fax: 795-9041<br><a href="mailto:somersetassessor@roadrunner.com">somersetassessor@roadrunner.com</a>             | Jeffrey M. Dewart<br>8700 Haight Road, PO Box 368<br>Barker, NY 14012<br>Phone: 795-3575, Ext. 3<br>Fax: 795-9041<br><a href="mailto:jeffrey.dewart@gmail.com">jeffrey.dewart@gmail.com</a>             | Tracy Carmer<br>8700 Haight Road<br>Barker, NY 14012<br>Phone: 795-3575, Ext. 2<br>Fax: 795-9041<br><a href="mailto:tracy.carmer@gmail.com">tracy.carmer@gmail.com</a>   | Ruth Wendler (1/1 - 3/31)<br>8700 Haight Road<br>Barker, NY 14012<br>Phone: 795-3575, Ext. 4<br>Fax: 795-9041<br><a href="mailto:Ruth.Wendler@yahoo.com">Ruth.Wendler@yahoo.com</a>                                |
| <b>Village of Barker</b>     | Brian Pavlock<br>8700 Haight Road<br>Barker, NY 14012<br>Phone: 795-3575, ext 6<br>Fax: 795-9041<br><a href="mailto:somersetassessor@roadrunner.com">somersetassessor@roadrunner.com</a>             | Aaron Nellist<br>8708 Main Street, PO Box 298<br>Barker, NY 14012<br>Phone: 628-2578<br>0<br><a href="mailto:villageofbarkermayor@gmail.com">villageofbarkermayor@gmail.com</a>                         | Amanda Detschner<br>8708 Main Street, PO Box 298<br>Barker, NY 14012<br>Phone: 795-3777<br>Fax: 795-3478<br><a href="mailto:barkervillage@roadrunner.com">barkervillage@roadrunner.com</a>                         | Amanda Detschner<br>8708 Main Street, PO Box 298<br>Barker, NY 14012<br>Phone: 795-3777<br>Fax: 795-3478<br><a href="mailto:barkervillage@roadrunner.com">barkervillage@roadrunner.com</a>                         |

| <b>Municipality Contacts</b> |   |   |  |   |
|------------------------------|---|---|--|---|
| <b><u>Municipality</u></b>   | <b><u>Assessors</u></b>   | <b><u>Supervisors &amp; Mayors</u></b>  | <b><u>Clerks</u></b>   | <b><u>Tax Collectors</u></b>  |
| <b>Wheatfield</b>            | Kelli Coughlin<br>2800 Church Road<br>Wheatfield, NY 14120-1099<br><br>Phone: 694-9102<br>Fax: 694-1800   | Don MacSwan<br>2800 Church Road<br>Upper Level-Town Hall<br>Wheatfield, NY 14120-1099<br><br>Phone: 694-6680<br>Fax: 694-5419   | Kathy Harrington-McDonnell<br>2800 Church Road<br>Upper Level-Town Hall<br>Wheatfield, NY 14120-1099<br><br>Phone: 694-6441<br>Fax: 694-5419   | Kathy Harrington-McDonnell<br>2800 Church Road<br>Upper Level-Town Hall<br>Wheatfield, NY 14120-1099<br><br>Phone: 694-6441<br>Fax: 694-5419  |
| <b>Wilson</b>                | <a href="mailto:kellie@wheatfield.ny.us">kellie@wheatfield.ny.us</a><br>James Bird (Wednesday)<br>375 Lake Street, PO Box 537<br>Wilson, NY 14172<br>Phone: 751-6705, Ext. 6<br>Fax: 751-2671<br><a href="mailto:infoclerk@wilsonnewyork.com">infoclerk@wilsonnewyork.com</a> | <a href="mailto:supervisor@wheatfield.ny.us">supervisor@wheatfield.ny.us</a><br>Doyle Phillips<br>375 Lake Street, PO Box 537<br>Wilson, NY 14172<br>Phone: 751-6133<br>Fax: 751-2671<br><a href="mailto:supervisor@wilsonnewyork.com">supervisor@wilsonnewyork.com</a> | <a href="mailto:town_clerk@wheatfield.ny.us">town_clerk@wheatfield.ny.us</a><br>A. Diane Muscoreil<br>375 Lake Street, PO Box 537<br>Wilson, NY 14172<br>Phone: 751-6704, Ext. 10<br>Fax: 751-6706<br><a href="mailto:townclerk@wilsonnewyork.com">townclerk@wilsonnewyork.com</a> | <a href="mailto:town_clerk@wheatfield.ny.us">town_clerk@wheatfield.ny.us</a><br>A. Diane Muscoreil<br>375 Lake Street, PO Box 537<br>Wilson, NY 14172<br>Phone: 751-6704, Ext. 103<br>Fax: 751-6706<br><a href="mailto:townclerk@wilsonnewyork.com">townclerk@wilsonnewyork.com</a> |
| <b>Village of Wilson</b>     | James Bird (Wednesday)<br>375 Lake Street, PO Box 537<br>Wilson, NY 14172<br>Phone: 751-6705, Ext. 6<br>Fax: 751-2671<br><a href="mailto:infoclerk@wilsonnewyork.com">infoclerk@wilsonnewyork.com</a>   | Arthur Lawson<br>375 Lake St., PO Box 596<br>Wilson, NY 14172<br>Phone: 751-6764<br>Fax: 751-6787<br><a href="mailto:mayor@villageofwilson.org">mayor@villageofwilson.org</a>   | Carey L. O'Connor (eff 6/1/21)<br>375 Lake St., PO Box 596<br>Wilson, NY 14172<br>Phone: 751-6764<br>Fax: 751-6787<br><a href="mailto:Carey@villageofwilson.org">Carey@villageofwilson.org</a>   | Carey L. O'Connor (eff 6/1/21)<br>375 Lake St., PO Box 596<br>Wilson, NY 14172<br>Phone: 751-6764<br>Fax: 751-6787<br><a href="mailto:Carey@villageofwilson.org">Carey@villageofwilson.org</a>  |
| <b>Lockport - City</b>       | Tracy Farrell<br>Municipal Building, One Locks Plaza<br>Lockport, NY 14094<br>Phone: 439-6614<br>Fax: 439-6617<br><a href="mailto:tfarrell@lockportny.gov">tfarrell@lockportny.gov</a>  | Michelle M. Roman<br>Municipal Building, One Locks Plaza<br>Lockport, NY 14094<br>Phone: 439-6665<br>Fax: 439-6668<br><a href="mailto:mayor@lockportny.gov">mayor@lockportny.gov</a>  | Paul K. Oates<br>Municipal Building, One Locks Plaza<br>Lockport, NY 14094<br>Phone: 439-6776<br>Fax: 439-6702<br><a href="mailto:poates@lockportny.gov">poates@lockportny.gov</a>   | Sue Mawhiney<br>Municipal Building, One Locks Plaza<br>Lockport, NY 14094<br>Phone: 439-6744<br>Fax: 439-6650<br><a href="mailto:smawhiney@lockportny.gov">smawhiney@lockportny.gov</a>   |
| <b>Niagara Falls</b>         | James Bird<br>City Assessor's Office, 745 Main St<br>Niagara Falls, NY 14301<br>Phone: 286-4380<br>Fax: 286-4403<br><a href="mailto:James.Bird@niagarafallsny.gov">James.Bird@niagarafallsny.gov</a>  | Robert Restaino<br>City Hall, 745 Main Street<br>Niagara Falls, NY 14301<br>Phone: 286-4310<br>Fax: 286-4349<br><a href="mailto:Robert.Restaino@niagarafallsny.gov">Robert.Restaino@niagarafallsny.gov</a>  | Kathleen Ligamari<br>745 Main Street, Room 114<br>Niagara Falls, NY 14301<br>Phone: 286-4393<br>Fax: 286-4398<br><a href="mailto:Kathleen.Ligamari@niagarafallsny.gov">Kathleen.Ligamari@niagarafallsny.gov</a>  | Susan O'Donnell, Supv. of Billing<br>745 Main Street, Room 109<br>Niagara Falls, NY 14301<br>Phone: 286-4350<br>Fax: 286-4354<br><a href="mailto:Susan.Odonnell@niagarafallsny.gov">Susan.Odonnell@niagarafallsny.gov</a>   |
| <b>North Tonawanda</b>       | Barbara W. Klenke<br>City Hall - 216 Payne Avenue<br>North Tonawanda, NY 14120<br>Phone: 695-8597<br>Fax: 505-2132<br><a href="mailto:bklenke@northtonawanda.org">bklenke@northtonawanda.org</a>  | Arthur G. Pappas<br>City Hall - 216 Payne Avenue<br>North Tonawanda, NY 14120<br>Phone: 695-8540<br>Fax: 695-8541<br><a href="mailto:artpappas@northtonawanda.org">artpappas@northtonawanda.org</a>   | Donna Braun<br>City Hall - 216 Payne Avenue<br>North Tonawanda, NY 14120<br>Phone: 695-8555<br>Fax: 695-8557<br><a href="mailto:dbraun@northtonawanda.org">dbraun@northtonawanda.org</a><br><a href="mailto:lschwartz@northtonawanda.org">lschwartz@northtonawanda.org</a>         | Donna Braun<br>City Hall - 216 Payne Avenue<br>North Tonawanda, NY 14120<br>Phone: 695-8555<br>Fax: 695-8557<br><a href="mailto:dbraun@northtonawanda.org">dbraun@northtonawanda.org</a><br><a href="mailto:denisepro@northtonawanda.org">denisepro@northtonawanda.org</a>          |
| <b>NYS Tax Rebate</b>        | Phone: 518-453-8146   |   |  |   |
| <b>NYS STAR</b>              | Phone: 518-457-2036   |   |  |   |

# School District Contacts

| School District   | School District Business Managers  | School Tax Collectors   |
|---|--|---|
| <b>Akron Central School District</b><br>School District Website:<br><a href="http://www.akronschools.org/">http://www.akronschools.org/</a>   | <b>Cynthia M. Tretter</b><br>47 Bloomingdale Ave.<br>Akron NY 14001<br><br>Phone: 542-5020 Ext. 5015<br>Fax: 542-5018<br><a href="mailto:ctretter@akronschools.org">ctretter@akronschools.org</a>          | <b>Dawn Izydorczak</b><br>PO Box 227<br>5 Clarence Center Rd<br>Akron NY 14001<br>Phone: 542-4573<br>Fax: 542-3702<br><a href="mailto:dizydorczak@townofnewstead.com">dizydorczak@townofnewstead.com</a>  |
| <b>Barker Central School District</b><br>School District Website:<br><a href="http://www.barkercsd.net/">http://www.barkercsd.net/</a><br>Tax bill:<br><a href="http://totalcollectionsolution.com/site/login">http://totalcollectionsolution.com/site/login</a>  | <b>Carol Heiligenthaler</b><br>1628 Quaker Rd.<br>Barker NY 14012<br><br>Phone: 795-3113<br>Fax: 795-3283<br><a href="mailto:Cheiligenthaler@barkercsd.net">Cheiligenthaler@barkercsd.net</a>              | <b>Janice Stoll</b><br>c/o Barker CSD<br>1628 Quaker Rd.<br>Barker NY 14012<br>Phone: 795-9111 Ext. 3191<br>Fax: 795-3283<br><a href="mailto:jstoll@barkercsd.net">jstoll@barkercsd.net</a>   |
| <b>Lewiston Porter Central School District</b><br>School District Website:<br><a href="http://www.lew-port.com/Page/1">http://www.lew-port.com/Page/1</a>   | <b>Paul Casseri, Superintendent</b><br>4061 Creek Rd.<br>Youngstown, NY 14174<br>Phone: 286-7266<br>Fax: 754-2755<br><a href="mailto:pcasseri@lew-port.com">pcasseri@lew-port.com</a>                      | <b>Debra Coulter</b><br>4061 Creek Rd.<br>Youngstown, NY 14174<br>Phone: 286-7243<br>Fax: 286-7877<br><a href="mailto:DCoulter@lew-port.com">DCoulter@lew-port.com</a>  |
| <b>Lockport - City</b><br>School District Website:<br><a href="http://www.lockportschools.org/Page/1">http://www.lockportschools.org/Page/1</a><br>Tax bill:<br><a href="http://www.lockportschools.org/site/default.aspx?PageType=3&amp;ModuleInstanceId=10">http://www.lockportschools.org/site/default.aspx?PageType=3&amp;ModuleInstanceId=10</a> | <b>Deborah Coder</b><br>130 Beattie Ave - Board of Education<br>Lockport, NY 14094<br>Phone: 478-4828<br>Fax: 478-4832<br><a href="mailto:dcoder@lockportschools.net">dcoder@lockportschools.net</a>       | <b>Melanie Brawdy</b><br>130 Beattie Ave - Board of Education<br>Lockport, NY 14094<br>Phone: 478-4803<br>Fax: 478-4832<br><a href="mailto:mbrawdy@lockportschools.net">mbrawdy@lockportschools.net</a>   |
| <b>Medina Central School District</b><br>School District Website:<br><a href="http://www.medinacsd.org/">http://www.medinacsd.org/</a>  | <b>Marc Graff</b><br>Board of Education, One Mustang Dr.<br>Medina, NY 14103-1845<br>Phone: 585-798-2700, Option: 6<br>Fax: 585-798-3108<br><a href="mailto:mgraff@medinacsd.org">mgraff@medinacsd.org</a> | <b>Kimberly DeFrank - Orleans Cnty Treasurer</b><br>34 East Park Street<br>Albion, New York 14411<br>Phone: 585-589-5353<br>Fax: 585-589-9220<br><a href="mailto:Kim.DeFrank@orleanscountyny.gov">Kim.DeFrank@orleanscountyny.gov</a>   |
| <b>Newfane Central School District</b><br>School District Website:<br><a href="http://www.newfane.wnyric.org/">http://www.newfane.wnyric.org/</a>   | <b>Mark Whyte</b><br>Bus. Office - 6048 Godfrey Rd.<br>Burt, NY 14028<br><br>Phone: 778-6851<br>Fax: 778-6860<br><a href="mailto:mwhyte@newfanecentralschools.org">mwhyte@newfanecentralschools.org</a>    | <b>Colleen Schultz</b><br>c/o Newfane CSD<br>6048 Godfrey Rd.<br>Burt, NY 14028<br>Phone: 778-6858<br>Fax: 778-6860<br><a href="mailto:cschultz@newfanecentralschools.org">cschultz@newfanecentralschools.org</a>   |
| <b>Niagara Falls</b><br>School District Website:<br><a href="http://www.nfschools.net/">http://www.nfschools.net/</a>   | <b>Joseph Giarrizzo</b><br>630 66th Street - Board of Education<br>Niagara Falls, NY 14304<br>Phone: 286-4242<br>Fax: 286-4248<br><a href="mailto:jgiarrizzo@nfschools.net">jgiarrizzo@nfschools.net</a>   | <b>Jennifer Hennemann</b><br>Billings & Collections, Room 109<br>City Hall, 745 Main Street<br>Niagara Falls, NY 14302<br>Phone: 286-4350<br>Fax: 286-4354<br><a href="mailto:jennifer.hennemann@niagarafallsny.gov">jennifer.hennemann@niagarafallsny.gov</a>                    |
| <b>Niagara-Wheatfield Central School District</b><br><br>School District Website:<br><a href="http://www.nwcsd.k12.ny.us/">http://www.nwcsd.k12.ny.us/</a><br>Tax bill:<br><a href="http://www.nwcsd.k12.ny.us/Page/29">http://www.nwcsd.k12.ny.us/Page/29</a>  | <b>Allison Davis</b><br>West Street Elementary School<br>PO Box 309<br>Sanborn, NY 14132-0309<br>Phone: 215-3024<br>Fax: 215-3030<br><a href="mailto:adavis@nwcsd.org">adavis@nwcsd.org</a>                | <b>Rebecca Ashby</b><br>c/o Niagara Wheatfield CSD<br>PO Box 309<br>Sanborn, NY 14132-0309<br>Phone: 215-3027<br>Fax: 215-3030<br><a href="mailto:rashby@nwcsd.org">rashby@nwcsd.org</a><br><a href="mailto:rvertino@nwcsd.org">rvertino@nwcsd.org</a>                            |
| <b>North Tonawanda</b><br>School District Website:<br><a href="http://www.ntschoools.org/Domain/1">http://www.ntschoools.org/Domain/1</a>   | <b>Anthony Montoro</b><br>176 Walck Rd. - Board of Education<br>North Tonawanda, NY 14120<br>Phone: 807-3503<br>Fax: 807-3522<br><a href="mailto:amontoro@ntschoools.org">amontoro@ntschoools.org</a>      | <b>Donna Braun</b><br>City Hall - 216 Payne Avenue<br>North Tonawanda, NY 14120<br>Phone: 695-8575<br>Fax: 695-8557<br><a href="mailto:dbraun@northtonawanda.org">dbraun@northtonawanda.org</a><br><a href="mailto:denisepro@northtonawanda.org">denisepro@northtonawanda.org</a> |

## **School District Contacts**

| <b>School District</b>   | <b>School District Business Managers</b>  | <b>School Tax Collectors</b>   |
|--|---|--|
| <b>Royalton Hartland Central School District</b><br>School District Website:<br><a href="http://www.royhart.org/">http://www.royhart.org/</a>  | <b>Andrew Lang</b><br>54 State Street<br>Middleport, NY 14105<br><br>Phone: 735-2000, Ext. 2011<br>Fax: 735-2037<br><a href="mailto:alang@royhart.org">alang@royhart.org</a>                  | <b>Kathy Polka</b><br>c/o Royalton-Hartland<br>54 State Street<br>Middleport, NY 14105<br>Phone: 735-2000, Ext. 2014<br>Fax: 735-2037<br><a href="mailto:kparka@royhart.org">kparka@royhart.org</a>      |
| <b>Starpoint Central School District</b><br>School District Website:<br><a href="http://www.starpointcsd.org/">http://www.starpointcsd.org/</a><br>Tax bill:<br><a href="http://www.royhart.org/">http://www.royhart.org/</a>  | <b>Jonathan Andrews</b><br>4363 Mapleton Road<br>Lockport, NY 14094<br><br>Phone: 210-2349<br>Fax: 210-2358<br><a href="mailto:JAndrews@starpointcsd.org">JAndrews@starpointcsd.org</a>       | <b>Mary Hillery</b><br>c/o Starpoint Central<br>4363 Mapleton Road<br>Lockport, NY 14094<br>Phone: 210-2313<br>Fax: 210-2358<br><a href="mailto:MHillery@starpointcsd.org">MHillery@starpointcsd.org</a> |
| <b>Wilson Central School District</b><br>School District Website:<br><a href="http://www.wilsoncsd.org/">http://www.wilsoncsd.org/</a><br>Tax bill:<br><a href="http://www.taxlookup.net/search.aspx?jurisdiction=wilsoncsd&amp;year=2016">http://www.taxlookup.net/search.aspx?jurisdiction=wilsoncsd&amp;year=2016</a> | <b>Carolyn Oliveri</b><br>374 Lake St - PO Box 648<br>Wilson NY 14172-0648<br>Phone: 751-9341 Ext. 121<br>Fax: 751-0008<br><a href="mailto:coliveri@wilsoncsd.org">coliveri@wilsoncsd.org</a> | <b>Lisa Smith</b><br>374 Lake St - PO Box 648<br>Wilson NY 14172-0648<br>Phone: 751-9341 Ext. 150<br>Fax: 751-0008<br><a href="mailto:lsmith@wilsoncsd.org">lsmith@wilsoncsd.org</a>                     |

## **STAR Program**

Phone: 518-457-2036

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

# Real Property Tax Administrative Dates

|                        | All<br>Towns | City of<br>Niagara Falls | City of<br>N. Tonawanda | City of<br>Lockport |
|------------------------|--------------|--------------------------|-------------------------|---------------------|
| <b>TAX LEVY DATES:</b> |              |                          |                         |                     |
| 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 |
| Final Roll:         | July 1             |

|                     |              |              |              |              |
|---------------------|--------------|--------------|--------------|--------------|
| <b>FISCAL YEAR:</b> | Jan. to Dec. | Jan. to Dec. | Jan. to Dec. | Jan. to Dec. |
|---------------------|--------------|--------------|--------------|--------------|

## FISCAL YEAR

|                  |                          |
|------------------|--------------------------|
| School Districts | July 1 to June 30        |
| Niagara County   | January 1 to December 31 |
| Villages         | June 1 to May 31         |

# CITY OF LOCKPORT TAX COLLECTION DATES

|                            |                             |  |
|----------------------------|-----------------------------|--|
| <b><u>CITY TAX</u></b>     | <u>January</u>              | or 30 days from bill date, tax due without penalty   |
|                            | <u>February</u>             | Tax plus 3% penalty  |
|                            | <u>March</u>                | Tax plus 5% penalty  |
|                            | <u>April</u>                | Tax plus 6% penalty  |
|                            | <u>May 1<sup>st</sup></u>   | Tax plus 6% penalty, Plus 6% per annum.  |
| <b><u>COUNTY TAX</u></b>   | <u>March</u>                | Tax due without penalty  |
|                            | <u>April</u>                | Tax plus 3% penalty  |
|                            | <u>May</u>                  | Tax plus 5% penalty  |
|                            | <u>June 15<sup>th</sup></u> | Unpaid taxes are returned to Niagara County Treasurer for Collection.  |
|                            |                             |  |
| <b><u>SCHOOL TAX -</u></b> | <u>September</u>            | Tax due without penalty  |
|                            | <u>October</u>              | Tax plus 2% penalty  |
|                            | <u>November</u>             | After completion of collection by school collectors- uncollected taxes are returned to the City – original amount plus 2% penalty, plus ½% per month, plus 5%. |
|                            |                             |  |

# CITY OF NIAGARA FALLS TAX COLLECTION DATES

|                            |                                    |   |  |
|----------------------------|------------------------------------|---|--|
| <b><u>CITY TAX</u></b>     | -                                  | <b>Payable in two installments</b>  |  |
| 1st -                      | <u>January</u>                     | Tax due without penalty   |  |
|                            | <u>February</u>                    | Tax plus 2% penalty   |  |
|                            | <u>March</u>                       | Tax plus 5% penalty   |  |
|                            | <u>April 1<sup>st</sup></u>        | Tax plus 5% penalty,  |  |
|                            |                                    | Plus 1% per month until paid  |  |
| 2nd -                      | <u>May</u>                         | Tax due without penalty   |  |
|                            | <u>June</u>                        | Tax plus 2% penalty   |  |
|                            | <u>July</u>                        | Tax plus 5% penalty   |  |
|                            | <u>August 1<sup>st</sup></u>       | Tax plus 5% penalty   |  |
|                            |                                    | Plus 1% per month until paid  |  |
| <b><u>COUNTY TAX -</u></b> | <u>February 15-March 15</u>        | Taxes due without penalty   |  |
|                            | <u>March 16</u>                    | Tax plus 2% penalty   |  |
|                            | <u>April 16</u>                    | Tax plus 5% penalty   |  |
|                            | <u>May 1<sup>st</sup></u>          | Returned to Niagara County Treasurer  |  |
| <b><u>SCHOOL TAX -</u></b> | <b>Payable in two installments</b> |   |  |
| 1st -                      | <u>August</u>                      | Taxes due without penalty   |  |
|                            | <u>September</u>                   | Tax plus 2% penalty   |  |
|                            | <u>October</u>                     | Tax plus 3% penalty   |  |
| 2nd -                      | <u>November</u>                    | Tax due without penalty   |  |
|                            | <u>December</u>                    | Tax plus 2% penalty   |  |
|                            | <u>January</u>                     | Tax plus 3% penalty   |  |
|                            | <u>February 1<sup>st</sup></u>     | Unpaid school taxes are returned to the City of Niagara Falls on February 1 <sup>st</sup> for collection. |  |

# **CITY OF NORTH TONAWANDA**

## **TAX COLLECTION DATES**

### **CITY TAX -**

|                  |                         |
|------------------|-------------------------|
| <u>April</u>     | Tax due without penalty |
| <u>May</u>       | Tax plus 2% penalty     |
| <u>June</u>      | Tax plus 4% penalty     |
| <u>July</u>      | Tax plus 6% penalty     |
| <u>August</u>    | Tax plus 7% penalty     |
| <u>September</u> | Tax plus 8% penalty     |
| <u>October</u>   | Tax plus 9% penalty     |
| <u>November</u>  | Tax plus 10% penalty    |
| <u>December</u>  | Tax plus 11% penalty    |

Additional 10% penalty per year, thereafter

### **COUNTY TAX**

|                            |   |
|----------------------------|---|
| <u>February</u>            | Taxes due without penalty                                     |
| <u>March</u>               | Tax plus 2% penalty   |
| <u>April</u>               | Tax plus 4% penalty   |
| <u>May</u>                 | Tax plus 6% penalty   |
| <u>June 1<sup>st</sup></u> | Unpays returned to Niagara County<br>Treasurer for collection |

### **SCHOOL TAX**

|                                |  |
|--------------------------------|--|
| <u>September</u>               | Taxes due without penalty  |
| <u>October</u>                 | Tax plus 2% penalty  |
| <u>November 1<sup>st</sup></u> | 5% penalty on the sum of the original<br>tax, 2% penalty imposed in October,<br>plus 1/2% interest per month thereafter. |

## **TOWN TAX COLLECTION DATES**

|                          |                  |  |
|--------------------------|------------------|--|
| <b><u>COUNTY TAX</u></b> | <u>January</u>   | Taxes due without penalty                            |
|                          | <u>February</u>  | Tax plus 1% penalty                                  |
|                          | <u>March</u>     | Tax plus 2% penalty                                  |
|                          | <u>April 1st</u> | Returned to Niagara County Treasurer for collection. |

|                          |                  |  |
|--------------------------|------------------|--|
| <b><u>SCHOOL TAX</u></b> | <u>September</u> | 30 days of collection – taxes are due without penalty  |
|                          | <u>October</u>   | The next 30 days of collection – tax plus 2% penalty   |
|                          | <u>November</u>  | After completion of collection by school collectors -<br>uncollected taxes (original amount plus 3% penalty)<br>plus 7% penalty -relevy on county tax bill in January. |

## **VILLAGE TAX COLLECTION DATES**

|                           |                                  |   |
|---------------------------|----------------------------------|---|
| <b><u>VILLAGE TAX</u></b> | <u>June thru July 1</u>          | Tax due without penalty   |
|                           | <u>After July 1<sup>st</sup></u> | Tax due plus 5% penalty<br>1% penalty imposed each month<br>thereafter thru October 31. |
|                           | <u>November</u>                  | Returned to County Treasurer for<br>collection with additional 3% penalty imposed.      |
|                           | <u>December</u>                  | tax plus 7% relevied.   |

**No payments are accepted by the**

**County Treasurer in December**



| NIAGARA COUNTY OWNED PROPERTY |        |                 |                              |  | 2020         |
|-------------------------------|--------|-----------------|------------------------------|--|--------------|
| MUNICIPALITY                  | DIST.  | SBL             | ADDRESS                      |  | TAV          |
| C. Lockport                   |        | 94.20-2-2       | 250 Plank Road               | Reconstr. of Stone Rd. - 5.50 Ac   | \$27,500     |
| C. Lockport                   |        | 95.13-1-2       | 1078 Old Niagara Road        | 5.0 Ac   | \$120,100    |
| C. Lockport                   |        | 108.16-1-51     | 225 So Niagara Street        | Highway Garage - 1.90 Ac   | \$1,335,600  |
| C. Lockport                   |        | 109.06-1-8      | 300 Mill Street              | Vacant Industrial - 4.9 acres  | \$12,300     |
| C. Lockport                   |        | 109.13-4-46     | 59 Park Avenue               | Brooks Bldg. - 132'x240'   | \$469,900    |
| C. Lockport                   |        | 109.13-4-47     | 175 Hawley Street            | Court House - 2.80 Ac  | \$1,602,500  |
| C. Lockport                   |        | 109.13-4-76     | 155 Niagara Street           | Civil Def. Bldg. (now Public Defend.) - 1.20 Ac                          | \$264,300    |
| C. Lockport                   |        | 109.13-4-77     | 169 Niagara Street           | Mental Health Daycare Center - 42'x165'                                  | \$59,100     |
| C. Lockport                   |        | 109.14-4-13     | 20 East Avenue               | Social Services Bldg.-Lockport - 2.20 Ac                                 | \$1,641,700  |
| C. Lockport                   |        | 109.16-1-1      | 360 Davison Road             | NC Golf Course - 41.0 Ac   | \$814,900    |
| C. Lockport                   |        | 109.55-2-3      | 111 Main Street              | Aging,BOE,DMV,HR,Civil Service,Probation, Risk Mngmt, Veteran's - .32 Ac | \$1,449,100  |
| C. Lockport                   | REFUSE | 122.07-1-7      | 656 West Avenue              | County Dump - 28.78 Ac   | \$148,900    |
| Niagara Falls                 |        | 144.18-1-7.1    | 11th Street                  | Trott Triangle -1.20 Ac  | \$24,000     |
| Niagara Falls                 |        | 144.18-1-7.2    | 1000 11th Street             | 404.49'X104.82'  | \$39,500     |
| Niagara Falls                 |        | 144.71-3-1.2    | 1001 11th Street             | Trott Bldg. - 2.80 Ac  | \$3,025,900  |
| Niagara Falls                 |        | 144.71-3-2      | 1151 Ashland Avenue          | Trott Parking - 54'X120'   | \$2,300      |
| Niagara Falls                 |        | 144.77-1-53     | 314 Cedar Avenue             | Civic Bldg. Parking - 40'X130'   | \$2,300      |
| Niagara Falls                 |        | 144.77-1-54     | 310 Cedar Avenue             | Civic Bldg. Parking - 40'X130'   | \$2,300      |
| Niagara Falls                 |        | 144.77-1-55     | 306 Cedar Avenue             | Civic Bldg. Parking - 40'X130'   | \$2,300      |
| Niagara Falls                 |        | 144.77-1-56     | 302 Cedar Avenue             | Civic Bldg. Parking - .12 Ac   | \$400        |
| Niagara Falls                 |        | 144.77-2-1      | 775 3rd Street               | Court House 330'x132'  | \$1,125,000  |
| Niagara Falls                 |        | 145.05-1-8      | Porter Road                  | Settling Pond for Gill Creek - 2.97 Ac                                   | \$60,000     |
| Niagara Falls                 |        | 159.12-1-2.1    | 245 30th Street              | Olin Bldg. - Cerebral Palsy leases - 2.70 Ac                             | \$163,400    |
| Niagara Falls                 |        | 158.12-1-2.12   | 28 Old Falls Street          | NF Culinary Institute - 148.69'X294.06'                                  | \$5,248,532  |
| Niagara Falls                 |        | 159.39-1-5      | 301 10th Street              | Human Resource Bldg. 3.34 Ac   | \$1,208,800  |
| N. Tonawanda                  | REFUSE | 175.07-1-3      | 652 Witmer Road              | Landfill/Waste - 19.90 Ac  | \$44,400     |
| N. Tonawanda                  | REFUSE | 175.07-1-41.2   | 542 Witmer Road              | Landfill/Waste - .83 Ac  | \$800        |
| N. Tonawanda                  | REFUSE | 175.07-1-42.2   | 572 Witmer Road              | Landfill/Waste - 212.85'x80'   | \$400        |
| N. Tonawanda                  | REFUSE | 175.11-1-2      | 380 Witmer Road              | Landfill/Waste - 43.40 Ac  | \$105,600    |
| N. Tonawanda                  | REFUSE | 175.15-1-1.2    | 280 Witmer Road              | Landfill/Waste - 126.09'x90'   | \$300        |
| N. Tonawanda                  | REFUSE | 175.15-1-3      | 264 Witmer Road              | Landfill/Waste - 3.90 Ac   | \$6,700      |
| N. Tonawanda                  | REFUSE | 175.15-1-68     | 22 Boston Avenue             | Landfill/Waste - 190'x412.13'  | \$1,800      |
| N. Tonawanda                  | REFUSE | 175.15-1-69     | 42 Warner Avenue             | Landfill/Waste - 100'X515'   | \$1,100      |
| N. Tonawanda                  | REFUSE | 175.15-1-7.2    | 254 Witmer Avenue            | Landfill/Waste - 42.05'X90'  | \$100        |
| N. Tonawanda                  | REFUSE | 175.15-1-70     | 48 Warner Avenue             | Landfill/Waste - 50'X100'  | \$900        |
| N. Tonawanda                  | REFUSE | 175.15-1-71.11  | 81 Warner Avenue             | Landfill/Waste - 2.8 Ac  | \$2,800      |
| N. Tonawanda                  | REFUSE | 175.15-1-80     | 40 Warner Avenue             | Landfill/Waste - 1.06 Ac   | \$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  | "future DPW site" - 61.10 Ac.  | \$180,000    |
| Cambria                       |        | 107.04-1-20     | 4955 Upper Mountain Road     | NC Radio Control Tower - 100' x 505'                                     | \$70,000     |
| Cambria                       |        | 119.00-1-50.1   | 3111 Saunders Settlement Rd. | NCCC - 272.60 Ac   | \$71,070,000 |
| Lewiston                      |        | 104.00-1-1      | 2571 Lower Mountain Road     | Bonds Lake - 551.80 Ac   | \$1,075,000  |
| Lewiston                      |        | 116.05-1-23./CT | Moyer Road                   | Cell Tower - .06 ac  | \$215,000    |
| T. Lockport                   |        | 94.00-1-26.22   | Niagara St. Ext.             | Poorhouse Cemetery - 2.10 Ac   | \$2,500      |
| T. Lockport                   |        | 95.04-1-3       | 4491 Lake Avenue             | Fire Training Tower - 2.3 Ac   | \$7,500      |
| T. Lockport                   |        | 108.00-1-5      | 5526 Niagara Street Ext.     | NC Jail - 25.07 Ac   | \$11,727,800 |
| T. Lockport                   |        | 108.00-1-5./CT  | 5526 Niagara Street Ext.     | Cell Tower @ Jail  | \$250,000    |
| T. Lockport                   |        | 108.00-1-29     | 5465 Upper Mountain Road     | Mt. View Offices - 25.37 Ac  | \$970,000    |
| T. Lockport                   |        | 108.00-1-57     | 5574 Niagara Street Ext.     | Public Safety Bldg. (2003)- 13.20 Ac.                                    | \$700,000    |

Town of Lockport-Continued to next page

# NIAGARA COUNTY OWNED PROPERTY

## 2020

| MUNICIPALITY  | DIST.  | SBL              | ADDRESS                      | DESCRIPTION                              | TAV          |
|---|--------|------------------|------------------------------|--|--------------|
| <b>Town of Lockport-Continued from previous page.</b> |        |                  |                              |  |              |
| T. Lockport   |        | 110.00-1-12      | 1010 Chestnut Ridge Road     | B,L,R RAILROAD - 5.7 Ac.                 | \$4,600      |
| T. Lockport   |        | 110.00-1-30.1    | 6805 East High Road          | Golf Course - 59.4 Ac.                   | \$180,000    |
| T. Lockport   |        | 110.00-1-31.1    | 6771 Davison Road            | NC Golf Course -204.70 Ac                | \$640,000    |
| T. Lockport   |        | 110.00-1-32      | 1050 Davison Road            | NC Golf Course Add.- 17.10 Ac            | \$8,600      |
| T. Lockport   |        | 110.00-1-33.1    | 4901 Davison Road            | NC Infirmary - 19.20 Ac                  | \$270,000    |
| T. Lockport   | WATER  | 110.00-1-37      | 7152 Chestnut Ridge Road     | Pipeline for NC Water Dist. - 20'x657'   | \$2,300      |
| T. Lockport   | REFUSE | 122.00-1-92      | 5400 Wm. Gregory Highway     | 13.70 Ac                                 | \$138,500    |
| T. Lockport   | WATER  | 124.01-1-39      | 5450 Ernest Road             | Office Bldg. - 1.90 Ac                   | \$253,000    |
| T. Lockport   | WATER  | 138.09-1-13      | 6150 Robinson Road Ext.      | Water Tower - 1.50 Ac.                   | \$800,000    |
| T. Lockport   |        | 138.09-1-15      | 6140 S. Transit Road         | Tower - 40'x259.48'                      | \$10,100     |
| 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        |
| Newfane   |        | 14.00-3-1        | 6108 East Lake Road          | Krull Park - 81.70 Ac                    | \$356,500    |
| Newfane   |        | 14.00-3-2        | East Lake Road               | Krull Park - 133.3 Ac                    | \$203,700    |
| Newfane   |        | 14.12-1-12       | Lockport Street              | Krull Park Addition 5.40 Ac              | \$34,900     |
| Newfane   |        | 15.00-1-23.12/CT | 1961 Transit Road            | 911 Cell Tower & Structure - 1 ac.       | \$184,000    |
| Newfane   |        | 26.00-1-105      | Drake Settlement Road        | Proposed Re-alignmt. - 2.40 Ac.          | \$3,700      |
| Pendleton   | SEWER  | 137.00-2-45.2    | East Canal Road              | 1.00 Ac                                  | \$22,000     |
| Pendleton   | SEWER  | 166.02-1-38      | Tonawanda Creek Road         | 30'x85'                                  | \$5,100      |
| Pendleton   |        | 177.00-3-79      | 4070 Tonawanda Creek Rd.     | owned by NYS - leased by NC - 27.10 Ac   | \$581,700    |
| Royalton  |        | 84.00-3-14       | Telegraph Road               | East Canal Marina - 25.2 Ac              | \$35,800     |
| Royalton  |        | 97.00-2-38       | Gasport Road                 | Royalton Ravine Park - 145.80 Ac         | \$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 Ac                                  | \$12,700     |
| Wheatfield  | WATER  | 134.04-1-65      | 6420 Shawnee Road            | 3.80 Ac                                  | \$950,000    |
| Wheatfield  | SEWER  | 135.03-3-7       | Mapleton Road                | 1.90 Ac                                  | \$16,300     |
| Wheatfield  |        | 147.00-1-79.1    | Inducon Dr. East             | 81.73'X449.80'                           | \$15,000     |
| Wheatfield  |        | 147.00-1-84      | Inducon Drive East           | .13 Ac                                   | \$2,310      |
| Wheatfield  |        | 147.15-1-26      | Cayuga Street                | 4.00 Ac                                  | \$48,800     |
| Wheatfield  | WATER  | 161.00-1-6       | 7227 Williams Road           | 16.4 Ac.                                 | \$13,580,000 |
| Wheatfield  | WATER  | 161.00-1-19      | Williams Road                | Pumping Station - 1.33 Ac                | \$70,400     |
| Wheatfield  | SEWER  | 161.00-1-26      | River Road                   | 72.50 Ac                                 | \$39,375,000 |
| Wheatfield  |        | 162.00-2-4       | Niagara Falls Boulevard      | Oppenheim Park Add. - 24.80 Ac           | \$36,000     |
| Wheatfield  |        | 162.00-2-11.1    | Niagara Falls Boulevard      | Oppenheim Park - 67.60 Ac                | \$203,600    |
| Wheatfield  |        | 162.00-2-11.2    | 2697 Niagara Falls Boulevard | Oppenheim Park - 15.03 Ac                | \$77,700     |
| Wheatfield  | SEWER  | 163.00-2-2.12    | Shawnee Road                 | 70'x70'                                  | \$7,000      |
| Wheatfield  | WATER  | 174.07-3-12      | River Road                   | 1.00 Ac                                  | \$149,400    |
| Wheatfield  | SEWER  | 174.08-1-28.1    | River Road                   | 125'x173.41'                             | \$10,300     |
| Wheatfield  | SEWER  | 174.08-1-29      | River Road                   | 275'x173.41'                             | \$18,800     |
| Wheatfield  | SEWER  | 174.08-1-30      | York Road                    | 178'x121'                                | \$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 Ac                       | \$8,500      |
| Wheatfield  | SEWER  | 175.00-1-10.12   | River Road                   | 7.20 Ac                                  | \$20,000     |
| Wheatfield  | REFUSE | 175.00-1-14.1    | River Road                   | 10.30 Ac                                 | \$15,000     |
| Wheatfield  | SEWER  | 177.01-1-1.2     | Shawnee Road                 | 300'x207.70'x362.54'                     | \$20,600     |
| Wheatfield  | SEWER  | 177.01-1-15      | Townline Road                | 110'x217'                                | \$66,000     |
| Wilson  |        | 13.13-1-41       | 4563 East Lake Rd            | 20'X354.82'                              | \$100        |
| Wilson  |        | 65.00-2-30.2     | 3749 Beebe Road              | Drainage Ditch - 20'x1023'               | \$900        |

# **SECTION II**

## **TAX RATE INFORMATION**

- **AGGREGATE RATES BY MUNICIPALITY**
  - **TAX RATE DATA**
  - **SCHOOL RATES**

**PAGES 20 - 36**

# 2020-2021 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*    |
|-----------------------------|-------------|----------------|--------------|-------------|--------------------|
| <b>CAMBRIA 292000</b>       | \$7.382302  | \$1.830737     |              |             |                    |
| IN CITY LKPT SD**           |             |                |              | \$24.656918 | <b>\$33.869957</b> |
| IN NEWFANE SD**             |             |                |              | \$23.119634 | <b>\$32.332673</b> |
| IN NIAG-WHFD SD H           |             |                |              | \$16.572331 | <b>\$25.785370</b> |
| IN NIAG-WHFD SD NH          |             |                |              | \$21.812003 | <b>\$31.025042</b> |
| IN STARPOINT SD             |             |                |              | \$19.849908 | <b>\$29.062947</b> |
| IN WILSON SD                |             |                |              | \$22.700774 | <b>\$31.913813</b> |
| <b>HARTLAND 292289</b>      | \$8.090107  | \$2.610782     |              |             |                    |
| IN BARKER SD**              |             |                |              | \$16.782392 | <b>\$27.483281</b> |
| IN MEDINA SD**              |             |                |              | \$23.474771 | <b>\$34.175660</b> |
| IN ROY-HART SD**            |             |                |              | \$24.225992 | <b>\$34.926881</b> |
| <b>V. MIDDLEPORT 292289</b> | \$8.090107  | \$2.610724     | \$10.676565  |             |                    |
| IN ROY-HART SD**            |             |                |              | \$24.225992 | <b>\$45.603388</b> |
| <b>LEWISTON 292489</b>      | \$11.139930 | \$1.247154     |              |             |                    |
| IN LEW-PORT SD              |             |                |              | \$26.299352 | <b>\$38.686436</b> |
| IN NIAG-WHFD SD H           |             |                |              | \$24.169351 | <b>\$36.556435</b> |
| IN NIAG-WHFD SD NH          |             |                |              | \$32.912615 | <b>\$45.299699</b> |
| <b>V. LEWISTON 292401</b>   | \$11.139930 | \$0.827422     | \$7.669753   |             |                    |
| IN LEW-PORT SD              |             |                |              | \$26.299352 | <b>\$45.936457</b> |
| <b>TOWN LOCKPORT 292600</b> | \$6.770821  |                |              |             |                    |
| IN AKRON SD                 |             |                |              | \$14.762418 | <b>\$21.533239</b> |
| IN CITY LKPT SD**           |             |                |              | \$21.687491 | <b>\$28.458312</b> |
| IN NEWFANE SD**             |             |                |              | \$20.576474 | <b>\$27.347295</b> |
| IN ROY-HART SD**            |             |                |              | \$21.318874 | <b>\$28.089695</b> |
| IN STARPOINT SD             |             |                |              | \$17.666418 | <b>\$24.437239</b> |
| <b>NEWFANE 292800</b>       | \$9.442320  |                |              |             |                    |
| IN BARKER SD**              |             |                |              | \$20.800349 | <b>\$30.242669</b> |
| IN NEWFANE SD**             |             |                |              | \$28.980949 | <b>\$38.423269</b> |
| IN WILSON SD                |             |                |              | \$28.455900 | <b>\$37.898220</b> |
| <b>NIAGARA 293000</b>       | \$13.537398 |                |              |             |                    |
| IN NIAG-WHFD SD H           |             | \$2.202795     |              | \$29.958443 | <b>\$45.698636</b> |
| IN NIAG-WHFD SD NH          |             | \$4.761063     |              | \$40.154102 | <b>\$58.452563</b> |

Note: \*Aggregate rate does not include special benefit rates

\*\*Library tax included in rate

# 2020-2021 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     |
|---|-------------|----------------|--------------------------------|-------------|--------------------|
| <b>PENDLETON 293200</b>                                     | \$9.461667  | \$0.539032     |                                |             |                    |
| IN CITY LKPT SD**   |             |                |                                | \$30.587230 | <b>\$40.587929</b> |
| IN STARPOINT SD   |             |                |                                | \$25.237741 | <b>\$35.238440</b> |
| <b>PORTER 293489</b>  | \$9.708532  | \$2.053768     |                                |             |                    |
| IN LEW-PORT SD  |             |                |                                | \$22.818730 | <b>\$34.581030</b> |
| IN WILSON SD  |             |                |                                | \$29.711308 | <b>\$41.473608</b> |
| <b>V. YOUNGSTOWN 293401</b>                                 | \$9.708532  | \$2.053774     | \$7.310846                     |             |                    |
| IN LEW-PORT SD  |             |                |                                | \$22.818730 | <b>\$41.891882</b> |
| <b>ROYALTON 293689</b>                                      | \$7.903987  | \$3.895388     |                                |             |                    |
| IN AKRON SD   |             |                |                                | \$16.775474 | <b>\$28.574849</b> |
| IN ROY-HART SD**  |             |                |                                | \$24.225992 | <b>\$36.025367</b> |
| IN STARPOINT SD   |             |                |                                | \$20.075475 | <b>\$31.874850</b> |
| <b>V. MIDDLEPORT 293601</b>                                 | \$7.903987  | \$2.231935     | \$10.676565                    |             |                    |
| IN ROY-HART SD**  |             |                |                                | \$24.225992 | <b>\$45.038479</b> |
| <b>SOMERSET 293889</b>                                      | \$8.941617  | \$1.981427     |                                |             |                    |
| IN BARKER SD  |             |                |                                | \$19.432307 | <b>\$30.355351</b> |
| <b>V. BARKER 293801</b>                                     | \$8.941617  | \$1.981734     | \$7.650000                     |             |                    |
| IN BARKER SD  |             |                |                                | \$19.432307 | <b>\$38.005658</b> |
| <b>WHEATFIELD 294000</b>                                    | \$12.468225 |                |                                |             |                    |
| IN NIAG-WHFD SD H   |             |                |                                | \$27.414984 | <b>\$39.883209</b> |
| IN NIAG-WHFD SD NH  |             |                |                                | \$37.190958 | <b>\$49.659183</b> |
| IN STARPOINT SD   |             |                |                                | \$33.332865 | <b>\$45.801090</b> |
| <b>WILSON 294289</b>  | \$9.363906  | \$3.080445     |                                |             |                    |
| IN NEWFANE SD   |             |                |                                | \$28.980949 | <b>\$41.425300</b> |
| IN WILSON SD  |             |                |                                | \$28.455900 | <b>\$40.900251</b> |
| <b>V. WILSON 294289</b>                                     | \$9.363906  | \$3.080456     | \$7.582250                     |             |                    |
| IN WILSON SD  |             |                |                                | \$28.455900 | <b>\$48.482512</b> |
| <b>CITY LOCKPORT 290900</b>                                 | \$9.245599  | \$18.674796    |                                |             |                    |
| IN CITY LKPT SD**   |             |                |                                | \$29.831704 | <b>\$57.752099</b> |
| <b>CITY NIAGARA FALLS</b>                                   | \$9.480380  |                |                                |             |                    |
| IN NIA FALLS SD H   | \$0.000000  | \$19.146178    |                                | \$19.558232 | <b>\$48.184790</b> |
| IN NIA FALLS SD NH  | \$0.000000  | \$38.077144    |                                | \$19.558232 | <b>\$67.115756</b> |
| <b>CITY NO.TONAWANDA</b>                                    | \$9.735472  | \$14.286072    |                                |             |                    |
| IN NO. TONAWANDA SD**                                       |             |                |                                | \$23.765034 | <b>\$47.786578</b> |
| Note: Aggregate rate does not include special benefit rates |             |                | **Library tax included in rate |             |                    |

| CAMBRIA 292000<br>TAX LEVY 2021   | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE                 | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY  | TOTAL<br>LEVY         |
|-----------------------------------|----------------|--------------|------|--------------------|----------------------------------|--------------------|--------------------|-----------------------|
| County Services                   | \$7.382302     |              |      |                    |                                  | \$3,325,796        |                    | \$3,325,796.00        |
| NYS Medicaid                      | \$0.000000     |              |      |                    |                                  |                    |                    | \$0.00                |
| <b>Total County - Cambria</b>     | \$7.382302     |              |      | \$450,509,312      |                                  | \$3,325,796        |                    | <b>\$3,325,796.00</b> |
| WD 203 County water               | \$0.593889     |              | c    | \$600,094,905      |                                  | \$356,390          |                    | \$356,390.00          |
| Erroneous assmts included in spec |                |              |      |                    |                                  |                    |                    | \$1,315.00            |
| Unpaid school taxes               |                |              |      |                    |                                  |                    |                    | \$364,414.00          |
| Omitted,formerly exempt, (Ag Pymt |                |              |      |                    |                                  |                    |                    | \$5,291.00            |
|                                   |                |              |      |                    |                                  |                    |                    |                       |
| <b>PAY COUNTY TREASURER</b>       |                |              |      |                    |                                  |                    |                    | <b>\$4,053,206.00</b> |
| Cambria Highway Tax               | \$1.830737     |              |      | \$450,628,907      |                                  | \$824,983          |                    | \$826,050.00          |
| WD 201 Cambria water 1            |                |              | c    |                    |                                  |                    |                    | \$0.00                |
| WD 202 Cambria water 2            | \$0.923022     |              | c    | \$600,094,905      |                                  | \$553,901          |                    | \$553,413.66          |
| FP 201 Cambria fire protection    | \$1.127622     |              |      | \$494,381,310      |                                  | \$557,475          |                    | \$556,874.00          |
| RD 201 Refuse                     |                | 206.000000   | m    |                    | 2,237.00                         |                    | \$460,822          | \$460,822.00          |
| DR 201 Drainage                   | \$0.084433     |              | m    | \$493,825,105      |                                  | \$41,695           |                    | \$41,650.00           |
| SD 202 Sewer IND CAP              | \$0.349999     |              | c    | \$340,198,384      |                                  | \$119,069          |                    | \$119,069.00          |
| SD 203 Sewer AVL CAP              | \$0.600001     | 168.000000   | c PU | \$148,219,700      | 769.00                           | \$88,932           | \$129,192          | \$218,124.00          |
| Town charges                      |                |              |      |                    |                                  |                    |                    | \$750.00              |
| Omitted Taxes                     |                |              |      |                    |                                  |                    |                    |                       |
| Unpaid refuse                     |                |              |      |                    |                                  |                    |                    | \$0.00                |
| Unpaid water                      |                |              |      |                    |                                  |                    |                    | \$26,418.00           |
| Unpaid sewer                      |                |              |      |                    |                                  |                    |                    | \$1,880.00            |
|                                   |                |              |      |                    |                                  |                    |                    |                       |
| <b>PAY TOWN SUPERVISOR</b>        |                |              |      |                    |                                  |                    |                    | <b>\$2,805,124.66</b> |
|                                   |                |              |      |                    | <b>CAMBRIA TOWN BUDGET TOTAL</b> |                    | <b>\$2,776,003</b> |                       |
| <b>CAMBRIA TOTAL ALL</b>          |                |              |      |                    |                                  |                    | <b>(\$4)</b>       | <b>\$6,858,330.66</b> |
|                                   |                |              |      |                    |                                  |                    |                    |                       |

| =HARTLAND 292289/292201 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY  | TOTAL<br>LEVY         |
|--|----------------|--------------|------|--------------------|------------------|--------------------|--------------------|-----------------------|
| County Services - Hartland/TOV             | \$8.090107     |              |      |                    |                  | \$1,400,158        |                    | \$1,400,158.00        |
| NYS Medicaid - Hartland/TOV                | \$0.000000     |              |      |                    |                  | \$0                |                    | \$0.00                |
| <b>County Tax Rate - Hartland/TOV</b>      | \$8.090107     |              |      | \$173,070,452      |                  | \$1,400,158        |                    | <b>\$1,400,158.00</b> |
| County Services-Village/Mdlpt.             | \$8.090107     |              |      |                    |                  | \$43,405           |                    | \$43,405.00           |
| NYS Medicaid - Village/Mdlpt.              | \$0.000000     |              |      |                    |                  | \$0                |                    | \$0.00                |
| County Tax Rate - Middleport/H             | \$8.090107     |              |      | \$5,365,178        |                  | \$43,405           |                    | \$43,405.00           |
| <b>"Total" County - Hartland</b>           | \$0.000000     |              |      | \$178,435,630      |                  | \$1,443,563        |                    | <b>\$1,443,563.00</b> |
| WD 223 County water                        | \$0.600640     |              | c    | \$196,918,179      |                  | \$118,277          |                    | \$118,277.00          |
| RD291 County Refuse                        | \$0.060713     |              |      | \$194,307,079      |                  | \$11,797           |                    | \$11,797.00           |
| Erroneous assmts included in spec distr    |                |              |      |                    |                  | \$0                |                    | \$0.00                |
| Unpaid School Taxes                        |                |              |      |                    |                  | \$0                |                    | \$206,888.00          |
| Unpaid Village Taxes                       |                |              |      |                    |                  | \$0                |                    | \$2,441.00            |
| Omitted taxes & formerly exempt            |                |              |      |                    |                  | \$0                |                    | \$5,756.00            |
| <b>PAY COUNTY TREASURER</b>                |                |              |      |                    |                  |                    |                    | <b>\$1,788,722.00</b> |
| Hartland Town Tax                          | \$2.610782     |              |      | \$173,641,490      |                  | \$453,340          |                    | \$455,047.00          |
| Hartland Town Tax - Village                | \$2.610724     |              |      | \$5,365,178        |                  | \$14,007           |                    | \$14,060.00           |
| Total                                      |                |              |      | \$179,006,668      |                  | \$467,347          |                    | \$0.00                |
| FD 221 Fire Protection                     | \$1.262377     |              |      | \$188,782,691      |                  | \$238,315          |                    | \$238,315.00          |
| WD 221 Water #1                            | \$1.745024     |              | c    | \$182,250,800      |                  | \$318,032          |                    | \$318,034.03          |
| WD 222 Water #2                            | \$0.109963     |              | c    | \$8,802,991        |                  | \$968              |                    | \$968.00              |
| RD 221 Refuse                              | \$0.000000     | 190.000000   | m PU |                    | 1,522.00         | \$0                | \$289,180          | \$289,180.00          |
| Town charges                               |                |              |      |                    |                  | \$0                |                    | \$1,610.00            |
| Unpaid water                               |                |              |      |                    |                  | \$0                |                    | \$27,173.00           |
| Unpaid refuse                              |                |              |      |                    |                  | \$0                |                    | \$180.00              |
| <b>PAY TOWN SUPERVISOR</b>                 |                |              |      |                    |                  |                    |                    | <b>\$1,344,567.03</b> |
| <b>HARTLAND TOWN BUDGET TOTAL</b>          |                |              |      |                    |                  |                    | <b>\$1,317,214</b> |                       |
| <b>HARTLAND TOTAL ALL</b>                  |                |              |      |                    |                  |                    | <b>\$2</b>         | <b>\$3,133,289.03</b> |
|  |                |              |      |                    |                  |                    |                    |                       |

| =LEWISTON 292489/292401=<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT  | AD VAL.<br>TAXABLE         | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY          |
|---|----------------|--------------|-------|----------------------------|------------------|--------------------|-------------------|------------------------|
| County Services - Lewiston/TOV            | \$11.139930    |              |       |                            |                  | \$7,986,870        |                   | \$7,986,870.00         |
| NYS Medicaid - Lewiston/TOV               | \$0.000000     |              |       |                            |                  | \$0                |                   | \$0.00                 |
| <b>County Tax Rate - Lewiston/TOV</b>     | \$11.139930    |              |       | \$716,958,760              |                  | \$7,986,870        |                   | <b>\$7,986,870.00</b>  |
| County Services-Village/Lewist.           | \$11.139930    |              |       |                            |                  | \$1,746,634        |                   | \$1,746,634.00         |
| NYS Medicaid - Village/Lewist.            | \$0.000000     |              |       |                            |                  | \$0                |                   | \$0.00                 |
| County Tax Rate - Vlg. Lewiston           | \$11.139930    |              |       | \$156,790,375              |                  | \$1,746,634        |                   | \$1,746,634.00         |
| <b>"Total" County - Lewiston</b>          |                |              |       | <b>\$873,749,135</b>       |                  | <b>\$9,733,504</b> |                   | <b>\$9,733,504.00</b>  |
| WD 259 County water                       | \$0.895868     |              | c     | \$956,330,286              |                  | \$856,746          |                   | \$856,746.00           |
| RD 291 County Refuse                      | \$0.090558     |              |       | \$881,246,471              |                  | \$79,804           |                   | \$79,804.00            |
| Erroneous assmts included in spec         |                |              |       |                            |                  |                    |                   | \$2.00                 |
| Unpaid village taxes                      |                |              |       |                            |                  |                    |                   | \$19,893.00            |
| Unpaid school taxes                       |                |              |       |                            |                  |                    |                   | \$723,181.00           |
| Omitted taxes & formerly exempt           |                |              |       |                            |                  |                    |                   | \$12,910.00            |
| County sewer                              |                |              |       |                            |                  |                    |                   |                        |
| CS 240 Capital                            | \$0.252028     | \$8.180000   | PU    | \$144,424,283              | 1,295.00         | \$36,399           | \$10,596          | \$46,995.00            |
| CS 241 Prim Units                         |                | \$199.390000 | PU    |                            | 617.00           |                    | \$123,022         | \$123,022.00           |
| CS 241 Secondary Units                    |                | \$17.170000  | SU    |                            | 620.00           |                    | \$10,646          | \$10,646.00            |
| CS 242 Secondary Units                    |                | \$17.170000  | SU    |                            | 669.00           |                    | \$11,487          | \$11,487.00            |
| <b>PAY COUNTY TREASURER</b>               |                |              |       |                            |                  |                    |                   | <b>\$11,618,190.00</b> |
| Lewiston town tax                         | \$1.247154     |              |       | \$725,101,090              |                  |                    |                   | \$905,167.00           |
| Lewiston town tax village                 | \$0.827422     |              |       | \$158,222,698              |                  |                    |                   | \$131,105.00           |
| <b>Total Lewiston town tax</b>            |                |              |       | <b>\$883,323,788</b>       |                  | <b>\$1,035,230</b> |                   |                        |
| FP 241 Fire                               | \$2.014978     |              |       | \$738,659,631              |                  | \$1,488,383        |                   | \$1,488,383.00         |
| GS 241 Gas Light - Lewist. Hghts.         |                | \$275.000000 |       |                            | 40.00            |                    | \$11,000          | \$11,000.00            |
| SD245 South Sewer                         | \$2.395442     |              | c     | \$85,377,561               |                  | \$204,517          |                   | \$204,517.00           |
| SD246 South Sewer Non User                |                | \$8.000000   | c fee |                            | 606.00           | \$0                | \$4,848           | \$4,848.00             |
| SD 243 Master Sewer                       | \$0.099156     | \$35.899976  | c,mPU | \$685,100,176              | 4,249.00         | \$67,932           | \$152,539         | \$220,455.58           |
| SD 248 "                                  |                |              | c     | \$0                        |                  |                    |                   | \$0.00                 |
| Total Master sewer                        |                |              |       |                            |                  |                    |                   |                        |
|   |                |              |       |                            |                  |                    |                   |                        |
| RD 241 Refuse                             |                | \$71.872017  | PU    |                            | 4,735.00         |                    | \$340,314         | \$340,314.00           |
| WD240 Water                               | #REF!          |              | c     | \$952,359,559              |                  | \$1,126,917        |                   | \$1,126,915.00         |
| Town Charges                              |                |              |       |                            |                  |                    |                   | \$5,866.00             |
| Unpaid water                              |                |              |       |                            |                  |                    |                   | \$112,189.00           |
| Unpaid Sewer                              |                |              |       |                            |                  |                    |                   | \$68,461.00            |
| <b>PAY TOWN SUPERVISOR</b>                |                |              |       |                            |                  |                    |                   | <b>\$4,665,970.58</b>  |
|   |                |              |       | LEWISTON TOWN BUDGET TOTAL |                  | <b>\$4,438,055</b> |                   |                        |
| <b>LEWISTON TOTAL ALL</b>                 |                |              |       |                            |                  |                    | (\$15)            | <b>\$16,284,160.58</b> |



| =LOCKPORT 292600=<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE         | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY   |
|------------------------------------|----------------|--------------|------|----------------------------|------------------|--------------------|-------------------|-----------------|
| County Services                    | \$6.770821     |              |      |                            |                  | \$9,189,580        |                   | \$9,189,580.00  |
| NYS Medicaid                       | \$0.000000     |              |      |                            |                  | \$0                |                   | \$0.00          |
| Total County - Lockport (Town)     | \$6.770821     |              | c    | \$1,357,232,786            |                  | \$9,189,580        |                   | \$9,189,580.00  |
|                                    |                |              |      |                            |                  |                    |                   |                 |
| WD 263 County water                | \$0.528562     |              |      | \$1,545,129,844            |                  | \$816,697          |                   | \$816,697.00    |
| RD 291 County Refuse               | \$0.053430     |              |      | \$1,492,181,994            |                  | \$79,727           |                   | \$79,727.00     |
| Unpaid school taxes                |                |              |      |                            |                  |                    |                   | \$876,830.00    |
| Erroneous assmts included in spec  |                |              |      |                            |                  |                    |                   | \$0.00          |
| Omitted taxes & formerly exempt    |                |              |      |                            |                  |                    |                   | \$9,374.00      |
| PAY COUNTY TREASURER               |                |              |      |                            |                  |                    |                   | \$10,972,208.00 |
|                                    |                |              |      |                            |                  |                    |                   |                 |
| WD 261 Water 1 - Capital           | \$0.461267     |              | c    | \$1,448,835,010            |                  | \$668,300          |                   | \$668,327.40    |
| WD 261 Water 1 - O&M               | \$0.582557     |              | m    | \$1,396,830,060            |                  | \$813,733          |                   | \$813,733.00    |
| WD262 Water #2                     | \$0.094219     |              | c    | \$96,233,534               |                  | \$9,067            |                   | \$9,067.00      |
| Total water                        |                |              |      |                            |                  |                    |                   | \$0.00          |
|                                    |                |              |      |                            |                  |                    |                   | \$0.00          |
| FP 261 Fire Protection             | \$0.936001     |              |      | \$1,493,854,949            |                  | \$1,398,250        |                   | \$1,398,250.00  |
|                                    |                |              |      |                            |                  |                    |                   | \$0.00          |
| SD 261 Sewer #3A - Capital         | \$1.359471     |              | c    | \$1,135,042,405            |                  | \$1,543,057        |                   | \$1,543,057.00  |
| SD 261 " " Maintenance             | \$1.585193     |              | m    | \$1,089,714,705            |                  | \$1,727,408        |                   | \$1,727,408.00  |
| SD 262 Sewer #3B "                 | \$0.150001     |              | c    | \$376,124,639              |                  | \$56,419           |                   | \$56,419.00     |
| Total Sewer                        |                |              |      |                            |                  |                    |                   | \$0.00          |
|                                    |                |              |      |                            |                  |                    |                   | \$0.00          |
| SD 264 Carlisle Sewer-Capital      | \$2.163723     |              | c    | \$25,238,900               |                  | \$54,610           |                   | \$54,610.00     |
| SD 264 Carlisle Sewer-O&M          | \$0.852008     |              | m    | \$23,128,900               |                  | \$19,706           |                   | \$19,706.00     |
| SD 265 Lincoln sewer               | \$2.944447     |              | c    | \$7,931,200                |                  | \$23,353           |                   | \$23,353.00     |
| RD 261 Refuse(inclds Carlisle)     |                | \$209.005770 | mPU  |                            | 5,802.28         |                    | \$1,212,710       | \$1,212,710.00  |
|                                    |                |              |      |                            |                  |                    |                   | \$0.00          |
| LD 261 Carlisle Light & Sdwk       | \$1.567157     |              | m    | \$23,208,900               |                  | \$36,372           |                   | \$36,372.00     |
| LD 262 Rapids light                |                | \$117.368421 |      |                            | 57.00            |                    | \$6,690           | \$6,690.00      |
| Town Charge                        |                |              |      |                            |                  |                    |                   | \$0.00          |
| Unpaid water                       |                |              |      |                            |                  |                    |                   | \$115,594.00    |
| Unpaid sewer                       |                |              |      |                            |                  |                    |                   | \$65,266.00     |
| Unpaid refuse                      |                |              |      |                            |                  |                    |                   | \$1,528.00      |
|                                    |                |              |      |                            |                  |                    |                   | \$0.00          |
| PAY TOWN SUPERVISOR                |                |              |      |                            |                  |                    |                   | \$7,752,090.40  |
|                                    |                |              |      | LOCKPORT TOWN BUDGET TOTAL |                  |                    | \$7,569,702       |                 |
| LOCKPORT TOTAL ALL                 |                |              |      |                            |                  |                    | \$27              | \$18,724,298.40 |

| =NEWFANE 292800=<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE        | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY  |
|-----------------------------------|----------------|--------------|------|---------------------------|------------------|--------------------|-------------------|----------------|
|                                   |                |              |      |                           |                  |                    |                   |                |
| County Services                   | \$9.442320     |              |      |                           |                  | \$3,852,826        |                   | \$3,852,826.00 |
| NYS Medicaid                      | \$0.000000     |              |      |                           |                  | \$0                |                   | \$0.00         |
| Total County - Newfane            | \$9.442320     |              |      | \$408,038,070             |                  | \$3,852,826        |                   | \$3,852,826.00 |
|                                   |                |              |      |                           |                  |                    |                   |                |
| WD 283 County Water               | \$0.744455     |              | c    | \$471,562,506             |                  | \$351,057          |                   | \$351,057.00   |
|                                   |                |              |      |                           |                  |                    |                   |                |
| Unpaid School tax                 |                |              |      |                           |                  |                    |                   | \$620,625.00   |
| Erroneous assmts included in Spec |                |              |      |                           |                  |                    |                   | \$166.00       |
| Omitted Tax & FE                  |                |              |      |                           |                  |                    |                   | \$8,395.00     |
|                                   |                |              |      |                           |                  |                    |                   |                |
| PAY COUNTY TREASURER              |                |              |      |                           |                  |                    |                   | \$4,160,261.00 |
|                                   |                |              |      |                           |                  |                    |                   |                |
| FP281 Fire Protection             | \$1.750000     |              |      | \$429,387,961             |                  | \$751,429          |                   | \$751,429.00   |
| LD 281 Light                      | \$0.167600     |              |      | \$415,304,121             |                  | \$69,605           |                   | \$69,605.00    |
| RD 281 Refuse                     |                | 215.040000   |      |                           | 4,024.00         |                    | \$865,326         | \$865,182.76   |
| WD 281 Water District # 4         |                |              | 0    |                           |                  |                    |                   | \$166,100.00   |
| Water District #4                 |                |              | 0    |                           |                  |                    |                   | \$825.00       |
| WD 282 Water District #4a         |                |              | c    |                           |                  |                    |                   | \$0.00         |
| WD 284 Water District #1"UNITS"   |                |              | m    |                           | 0.00             |                    | \$0               | \$0.00         |
| WD 284 Fee per parcel             |                |              | c    |                           | 0.00             |                    | \$0               | \$0.00         |
| WD 285 Water District "Mobiles"   |                | 35.000000    | cPU  |                           | 3,754.00         |                    | \$131,390         | \$131,390.00   |
|                                   |                |              |      |                           |                  |                    |                   | \$43,960.00    |
|                                   |                |              |      |                           |                  |                    |                   | \$17,840.00    |
| NEWFANE TOWN SEWER                |                |              |      |                           |                  |                    |                   | \$0.00         |
| SS 281 UN&FEE                     |                | 210.850041   | m PU |                           | 3,057.50         |                    | \$644,674         | \$644,674.00   |
| SS 281 FEE PER PARCEL             |                | 5.000000     | FEE  |                           | 2,131.00         |                    | \$10,655          | \$10,655.00    |
| SS 282(1)1-100'                   |                | 0.080002     | c PU |                           | 259,307.00       |                    | \$20,745          | \$20,745.00    |
| SS 282(2) 101- 300'               |                | 0.059998     | c PU |                           | 146,372.63       |                    | \$8,782           | \$8,782.00     |
| SS 282(3) > 300'                  |                | 0.049997     | c PU |                           | 105,885.63       |                    | \$5,294           | \$5,294.00     |
|                                   |                |              |      |                           |                  |                    |                   |                |
| Unpaid Water                      |                |              |      |                           |                  |                    |                   |                |
| Unpaid Sewer                      |                |              |      |                           |                  |                    |                   | \$109,517.00   |
| Town Charges                      |                |              |      |                           |                  |                    |                   | \$116,820.00   |
| Omitted Taxes                     |                |              |      |                           |                  |                    |                   | \$5,006.00     |
|                                   |                |              |      |                           |                  |                    |                   |                |
| PAY TOWN SUPERVISOR               |                |              |      |                           |                  |                    |                   | \$2,967,824.76 |
|                                   |                |              |      | NEWFANE TOWN BUDGET TOTAL |                  |                    | \$2,736,482       |                |
| NEWFANE TOTAL ALL                 |                |              |      |                           |                  |                    | \$23              | \$7,800,893.76 |

| =NIAGARA 293000 =<br>TAX LEVY 2021 | AD VAL<br>RATE    | UNIT<br>RATE     |              | AD VAL.<br>TAXABLE        | UNITS<br>TAXABLE      | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY  |
|------------------------------------|-------------------|------------------|--------------|---------------------------|-----------------------|--------------------|-------------------|----------------|
|                                    |                   |                  |              |                           |                       |                    |                   |                |
| County Services                    | \$13.537398       |                  |              |                           |                       | \$3,673,697        |                   | \$3,673,697.00 |
| NYS Medicaid                       | \$0.000000        |                  |              |                           |                       | \$0                |                   | \$0.00         |
| Total County - Town of Niagara     | \$13.537398       |                  |              | \$271,373,965             |                       | \$3,673,697        |                   | \$3,673,697.00 |
|                                    |                   |                  |              |                           |                       |                    |                   |                |
| WD 302 COUNTY WTR                  | \$1.078699        |                  | c            | \$331,334,298             |                       | \$357,410          |                   | \$357,410.00   |
| RD 291 County Refuse               |                   |                  |              |                           |                       | \$0                |                   | \$0.00         |
| UNPD SCH TAX                       |                   |                  |              |                           |                       |                    |                   | \$733,071.00   |
| Erroneous assmts included in Spec  |                   |                  |              |                           |                       |                    |                   | \$28.00        |
| Omitted Tax & FE                   |                   |                  |              |                           |                       |                    |                   | \$9,262.00     |
|                                    |                   |                  |              |                           |                       |                    |                   |                |
| PAY COUNTY TREASURER               |                   |                  |              |                           |                       |                    |                   | \$4,773,468.00 |
|                                    |                   |                  |              |                           |                       |                    |                   |                |
|                                    | HOMESTEAD<br>RATE | N HOMSTD<br>RATE | UNIT<br>RATE | HOMESTEAD<br>TAXABLE      | NON HMSTD.<br>TAXABLE | HOMESTEAD<br>LEVY  | NON HMSTD<br>LEVY | TOTAL<br>LEVY  |
| NIAGARA TOWN HIGHWAY TAX           | \$2.202795        | 4.761063         | 0.000000     | \$156,473,731             | 118,069,335.00        | \$344,679          | \$562,136         | \$909,258.00   |
| DR 301 WI EST DRAIN                | n/a               | n/a              | 0.000000     | (secnd.units c)           | 849,420.00            |                    |                   |                |
| RD 302 WI EST ROAD                 | n/a               | n/a              | 0.000000     | (secnd.units c)           | 1,062,864.00          |                    |                   | \$0.00         |
| SD 310 WI EST SEWER                | n/a               | n/a              | 0.000000     | (secnd.units c)           | 932,184.00            |                    |                   |                |
| WD 303 WI EST WATER                | n/a               | n/a              | 0.000000     | (secnd.units c)           | 932,184.00            |                    |                   |                |
|                                    |                   |                  |              |                           |                       |                    |                   |                |
| LD 301 NIAG LIGHT                  | \$0.204540        | 0.415494         | m            | \$164,126,460             | 159,881,073.00        | \$33,570           | \$66,430          | \$100,000.00   |
| WD 301 NIAG WTR                    | \$0.450055        | 0.812413         | c            | \$164,468,860             | 168,149,723.00        | \$74,020           | \$136,607         | \$210,623.44   |
| FD 301 NIAGARA FIRE                | \$1.299138        | 2.638068         | 0            | \$164,126,460             | 159,881,073.00        | \$213,223          | \$421,777         | \$635,000.00   |
| SD 301 NIAG SEW                    | \$2.248580        | 2.248580         | c            | \$163,275,860             | 160,356,853.00        | \$367,139          | \$360,575         | \$727,714.00   |
| RD 301 REFUSE                      | \$0.000000        | 0.000000         | m            | \$164,126,460             | 152,823,032.00        | \$0                | \$0               | \$0.00         |
| FO315 FOM Pump Station             |                   |                  | MT           |                           |                       |                    |                   | \$89,038.00    |
| SD307 Wildwood Sewer               |                   |                  | 0            | Pre Calculated            |                       |                    |                   | \$0.00         |
| WD307 Wildwood Water               |                   |                  | 0            | Pre Calculated            |                       |                    |                   | \$0.00         |
| UNPAID WTR                         |                   |                  | 0            |                           |                       |                    |                   | \$56,053.00    |
| UNPAID SEWER                       |                   |                  | 0            |                           |                       |                    |                   | \$106,318.00   |
| TOWN CHARGE                        |                   |                  | 0            |                           |                       |                    |                   | \$5,527.00     |
|                                    |                   |                  |              |                           |                       |                    |                   |                |
| PAY TOWN SUPERVISOR                |                   |                  |              |                           |                       |                    |                   | \$2,879,231.44 |
|                                    |                   |                  |              | NIAGARA TOWN BUDGET TOTAL |                       | \$2,671,633        |                   |                |
| NIAGARA TOTAL ALL                  |                   |                  |              |                           |                       |                    | -\$3              | \$7,652,699.44 |
|                                    |                   |                  |              |                           |                       |                    |                   |                |

| =PENDLETON 293200 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE |      | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY                 | UNITS TAX<br>LEVY | TOTAL<br>LEVY         |
|--------------------------------------|----------------|--------------|------|--------------------|------------------|------------------------------------|-------------------|-----------------------|
| County Services                      | \$9.461667     |              |      |                    |                  | \$4,930,793                        |                   | \$4,930,793.00        |
| NYS Medicaid                         | \$0.000000     |              |      |                    |                  | \$0                                |                   | \$0.00                |
| <b>Total County - Pendleton</b>      | \$9.461667     |              |      | \$521,133,672      |                  | \$4,930,793                        |                   | <b>\$4,930,793.00</b> |
| WD 324 County Water                  | \$0.755089     |              | c    | \$584,102,955      |                  | \$441,050                          |                   | \$441,050.00          |
| RD 291 County Refuse                 | \$0.076329     |              |      | \$551,825,033      |                  | \$42,120                           |                   | \$42,120.00           |
| CS320 County Sew Cap                 | \$0.212423     | 8.180000     | PU   | \$584,338,153      | 3,355.00         | \$124,127                          | \$27,451          | \$151,578.00          |
| CS 321 " User                        |                | 199.390000   | PU   |                    | 1,793.00         |                                    | \$357,502         | \$357,502.00          |
| CS 321 S.U.                          |                | 17.170000    | SU   |                    | 1,954.00         |                                    | \$33,551          | \$33,551.00           |
| CS 322 S.U. Non User                 |                | 17.170000    | SU   |                    | 1,396.00         |                                    | \$23,970          | \$23,970.00           |
| Unpaid School taxes                  |                |              |      |                    |                  |                                    |                   | \$417,223.00          |
| Erroneous assmts included in Spec    |                |              |      |                    |                  |                                    |                   | \$174.00              |
| Omitted tax & F.Exempt               |                |              |      |                    |                  |                                    |                   | \$8,925.00            |
| <b>Pay County Treasurer</b>          |                |              |      |                    |                  |                                    |                   | <b>\$6,406,886.00</b> |
| Pendleton Highway Tax                | \$0.539032     |              |      | \$525,926,234      |                  | \$283,491                          |                   | \$284,000.00          |
| FD 321 Pendl fire                    | \$0.984999     |              |      | \$547,848,011      |                  | \$539,630                          |                   | \$539,630.00          |
| WD 321 WTR #1)                       | \$0.013600     |              | c    | \$549,244,661      |                  | \$7,470                            |                   | \$7,471.83            |
| " "                                  | \$0.279999     |              | m    | \$517,579,661      |                  | \$144,922                          |                   | \$144,922.00          |
| WD 322 " #2                          | \$0.050004     |              | c    | \$29,877,395       |                  | \$1,494                            |                   | \$1,494.00            |
| RD 321 Refuse                        |                | 180.066897   | m PU |                    | 2,601.00         |                                    | \$468,354         | \$468,180.00          |
| Unpaid Sewer                         |                |              |      |                    |                  |                                    |                   | \$10,930.00           |
| Unpaid Refuse                        |                |              |      |                    |                  |                                    |                   | \$0.00                |
| Unpaid Water                         |                |              |      |                    |                  |                                    |                   | \$21,965.00           |
| Town Charge                          |                |              |      |                    |                  |                                    |                   | \$0.00                |
| <b>Pay Town Supervisor</b>           |                |              |      |                    |                  |                                    |                   | <b>\$1,478,592.83</b> |
|                                      |                |              |      |                    |                  | <b>PENDLETON TOWN BUDGET TOTAL</b> |                   | <b>\$1,445,697.83</b> |
| <b>Total Pendleton All</b>           |                |              |      |                    |                  |                                    | <b>\$2</b>        | <b>\$7,885,478.83</b> |

| =PORTER 293489/293401 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT  | AD VAL.<br>TAXABLE       | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY  |
|--|----------------|--------------|-------|--------------------------|------------------|--------------------|-------------------|----------------|
| County Services - Porter/TOV             | \$9.708532     |              |       |                          |                  | \$2,925,238        |                   | \$2,925,238.00 |
| NYS Medicaid - Porter/TOV                | \$0.000000     |              |       |                          |                  | \$0                |                   | \$0.00         |
| County Tax Rate - Porter/TOV             | \$9.708532     |              |       | \$301,305,899            |                  | \$2,925,238        |                   | \$2,925,238.00 |
|  |                |              |       |                          |                  | \$0                |                   |                |
| County Services-Village/Ynstwn..         | \$9.708532     |              |       |                          |                  | \$933,752          |                   | \$933,752.00   |
| NYS Medicaid - Village/Yngstn.           | \$0.000000     |              |       |                          |                  | \$0                |                   | \$0.00         |
| County Tax Rate - Vlg. Youngstown        | \$9.708532     |              |       | \$96,178,480             |                  | \$933,752          |                   | \$933,752.00   |
| "Total" County - Porter                  |                |              |       | \$397,484,379            |                  | \$3,858,990        |                   | \$3,858,990.00 |
|  |                |              |       |                          |                  |                    |                   |                |
| WD 344 County Water                      | \$0.777297     |              | c     | \$325,812,468            |                  | \$253,253          |                   | \$253,253.00   |
| RD 291 County Refuse                     | \$0.078572     |              |       | \$407,486,038            |                  | \$32,017           |                   | \$32,017.00    |
| Erroneous assmts included in Spec        |                |              |       |                          |                  |                    |                   | \$0.00         |
| Unpaid Village Tax                       |                |              |       |                          |                  |                    |                   | \$20,001.00    |
| Unpaid School Tax                        |                |              |       |                          |                  |                    |                   | \$435,496.00   |
| Ag District payment                      |                |              |       |                          |                  |                    |                   |                |
| Omitted Tax & FE                         |                |              |       |                          |                  |                    |                   | \$10,054.00    |
| PAY COUNTY TREASURER                     |                |              |       |                          |                  |                    |                   | \$4,609,811.00 |
|  |                |              |       |                          |                  |                    |                   |                |
| Porter Town tax TOV                      | \$2.053768     |              |       | \$301,674,705            |                  | \$619,570          |                   | \$621,061.00   |
| Porter Town Tax Vlg.                     | \$2.053774     |              |       | \$96,361,130             |                  | \$197,904          |                   | \$198,375.00   |
| Total                                    |                |              |       | \$398,035,835            |                  | \$817,474          |                   |                |
|  |                |              |       |                          |                  |                    |                   |                |
| RD 341 Refuse                            |                | 203.252033   |       |                          | 1,968.00         |                    |                   | \$400,000.00   |
| LD 341 Ransomvl Light #1                 | \$0.357624     |              |       | \$32,156,663             |                  | \$11,500           |                   | \$11,500.00    |
| FD 341 Yngstwm. Fire Protection          | \$1.038770     |              |       | \$181,206,657            |                  | \$188,232          |                   | \$188,228.36   |
| FD 342 Ransomvl. Fire "District"         | \$2.048498     |              |       | \$127,410,411            |                  | \$261,000          |                   | \$261,000.00   |
| RO 347 Mal Grov Road District.           |                | 36.000000    | PU    |                          | 12.00            |                    | 432               | \$432.00       |
| " "                                      |                | 6.000000     | SU    |                          | 6.00             |                    | 36                | \$36.00        |
| SD 344 Porter Lateral                    |                | 0.000000     | c cPU |                          | 10,099.55        |                    | 0                 | \$0.00         |
| " "                                      |                | 0.000000     | cSU   |                          | 1,088.97         |                    |                   | \$0.00         |
| SD 345 Indirect Sewer                    | \$0.000000     |              |       | \$7,247,300              |                  |                    |                   | \$0.00         |
| SD 346 Lakeshore Sewer - Devlp'd         |                | 250.000000   | c PU  |                          | 199.00           |                    | 49750             | \$49,750.00    |
| " " - Undev                              |                | 50.000000    | cSU   |                          | 48.00            |                    | 2400              | \$2,400.00     |
| " " - Non Benefi                         |                |              | MT    |                          |                  |                    |                   | \$25.00        |
| AP 291 Agr. Dist. Payment                |                |              |       |                          |                  |                    |                   | \$0.00         |
| RD 348 Harrison Lane Imp                 |                |              | MT    |                          |                  |                    |                   | \$12,125.00    |
| Town Charge                              |                |              |       |                          |                  |                    |                   | \$200.00       |
| Unpaid Water                             |                |              |       |                          |                  |                    |                   | \$48,068.00    |
| Unpaid Sewer                             |                |              |       |                          |                  |                    |                   | \$14,142.00    |
| Unpaid Refuse                            |                |              |       |                          |                  |                    |                   | \$0.00         |
| US292 Unpaid W/S Fee                     |                |              |       |                          |                  |                    |                   | \$30,600.00    |
| PAY TOWN SUPERVISOR                      |                |              |       |                          |                  |                    |                   | \$1,837,942.36 |
|  |                |              |       | PORTER TOWN BUDGET TOTAL |                  | \$1,744,932        |                   |                |
| PORTER GRAND TOTAL                       |                |              |       |                          |                  |                    | (\$4)             | \$6,447,753.36 |

| =ROYALTON 293689/293601 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE   | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY         |
|--|----------------|--------------|------|----------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Royalton/TOV             | \$7.903987     |              |      |                      |                  | \$2,652,239        |                   | \$2,652,239.00        |
| NYS Medicaid - Royalton/TOV                | \$0.000000     |              |      |                      |                  | \$0                |                   | \$0.00                |
| <b>County Tax Rate - Royalton/TOV</b>      | \$7.903987     |              |      | \$335,557,086        |                  | \$2,652,239        |                   | <b>\$2,652,239.00</b> |
| County Services-Village/Mdlpt.             | \$7.903987     |              |      |                      |                  | \$375,136          |                   | \$375,136.00          |
| NYS Medicaid - Village/Mdlpt.              | \$0.000000     |              |      |                      |                  | \$0                |                   | \$0.00                |
| County Tax Rate - Vlg. Middleport          | \$7.903987     |              |      | \$47,461,638         |                  | \$375,136          |                   | \$375,136.00          |
| <b>"Total" County - Royalton</b>           |                |              |      | <b>\$383,018,724</b> |                  | <b>\$3,027,375</b> |                   | <b>\$3,027,375.00</b> |
| WD 364 County Water                        | \$0.600638     |              | c    | \$432,862,746        |                  | \$259,994          |                   | \$259,994.00          |
| RD 291 County Refuse                       | \$0.060715     |              |      | \$410,458,646        |                  | \$24,921           |                   | \$24,921.00           |
| Erroneous assmts included in Spec          |                |              |      |                      |                  |                    |                   | \$0.00                |
| Unpaid Village Taxes                       |                |              |      |                      |                  |                    |                   | \$39,965.00           |
| Unpaid School Taxes                        |                |              |      |                      |                  |                    |                   | \$400,255.00          |
| Omitted Tax & F.Exempt                     |                |              |      |                      |                  |                    |                   | \$7,343.00            |
| <b>Pay County Treasurer</b>                |                |              |      |                      |                  |                    |                   | <b>\$3,759,853.00</b> |
| Town Tax(tov)                              | \$3.895388     |              |      | \$339,457,543        |                  | \$1,322,319        |                   | \$1,323,963.00        |
| Town Tax(vlg)                              | \$2.231935     |              |      | \$47,787,679         |                  | \$106,659          |                   | \$106,891.00          |
| <b>Total Town Tax</b>                      |                |              |      | <b>\$387,245,222</b> |                  |                    |                   |                       |
| DR 361 Royalton Drainage                   | \$0.207511     |              | m    | \$360,092,307        |                  | \$74,723           |                   | \$74,723.00           |
| LD 361 Gasport Light                       | \$0.531677     |              | m    | \$33,855,118         |                  | \$18,000           |                   | \$18,000.00           |
| SD 361 Gasport Sewer O+M                   | \$6.274299     |              | m    | \$33,023,611         |                  | \$207,200          |                   | \$207,200.00          |
| SD 361 Gasport Sewer Cap                   | \$0.000000     |              | c    | \$39,246,311         |                  |                    |                   | \$0.00                |
| WD 367 Water Imprv - Pr Un                 |                | 250.000000   | cPU  |                      | 2,383.00         |                    | \$595,750         | \$595,751.25          |
| WD 367 Water Improv - Sec Un               |                | 50.000000    | cSU  |                      | 57.00            |                    | \$2,850           | \$2,850.00            |
| WD 368 Water Unimproved - Pr Un            |                | 10.000000    | cPU  |                      | 569.00           |                    | \$5,690           | \$5,690.00            |
| WD 368 Water Unimproved - Sec U            |                | 1.000000     | cSU  |                      | 282.00           |                    | \$282             | \$282.00              |
| RD362 Refuse                               |                | 215.000000   | m    |                      | 2,500.00         |                    | \$537,500         | \$537,500.00          |
| FD 361 Fire "District" Gasport             | \$1.301569     |              |      | \$34,319,337         |                  | \$44,669           |                   | \$44,669.00           |
| FP 361 Royalton Fire Protection            | \$1.551778     |              |      | \$324,750,093        |                  | \$503,940          |                   | \$503,940.00          |
| PD361 Paving District                      |                | 0.000000     | PU   | \$0                  |                  |                    |                   | \$0.00                |
| TC 291 Town Charge                         |                |              |      |                      |                  |                    |                   | \$1,275.00            |
| UR 291 Unpaid Refuse                       |                |              |      |                      |                  |                    |                   | \$250.00              |
| US 291 Unpaid Sewer                        |                |              |      |                      |                  |                    |                   | \$9,986.00            |
| UW 291 Unpaid Water                        |                |              |      |                      |                  |                    |                   | \$108,129.00          |
| OT 291 Omitted Town Tax                    |                |              |      |                      |                  |                    |                   | \$0.00                |
| <b>Pay Town Supervisor</b>                 |                |              |      |                      |                  |                    |                   | <b>\$3,541,099.25</b> |
| <b>ROYALTON TOWN BUDGET TOTAL</b>          |                |              |      |                      |                  | <b>\$3,421,459</b> |                   |                       |
| <b>Royalton Total All</b>                  |                |              |      |                      |                  |                    | <b>\$1</b>        | <b>\$7,300,952.25</b> |

| <b>=SOMERSET 293889/293801 =<br/>TAX LEVY 2021</b> | <b>AD VAL<br/>RATE</b> | <b>UNIT<br/>RATE</b> | <b>UNIT</b> | <b>AD VAL.<br/>TAXABLE</b> | <b>UNITS<br/>TAXABLE</b> | <b>AD VAL TAX<br/>LEVY</b> | <b>UNITS TAX<br/>LEVY</b> | <b>TOTAL<br/>LEVY</b> |
|--|------------------------|----------------------|-------------|----------------------------|--------------------------|----------------------------|---------------------------|-----------------------|
| County Services - Somerset/TOV                     | \$8.941617             |                      |             |                            |                          | \$1,095,691                |                           | \$1,095,691.00        |
| NYS Medicaid - Somerset/TOV                        | \$0.000000             |                      |             |                            |                          | \$0                        |                           | \$0.00                |
| <b>County Tax Rate - Somerset/TOV</b>              | <b>\$8.941617</b>      |                      |             | <b>\$122,538,349</b>       |                          | <b>\$1,095,691</b>         |                           | <b>\$1,095,691.00</b> |
| County Services-Village/Barker                     | \$8.941617             |                      |             |                            |                          | \$168,948                  |                           | \$168,948.00          |
| NYS Medicaid - Village/Barker                      | \$0.000000             |                      |             |                            |                          | \$0                        |                           | \$0.00                |
| County Tax Rate - Vlg. Barker                      | \$8.941617             |                      |             | \$18,894,571               |                          | \$168,948                  |                           | \$168,948.00          |
| <b>"Total" County - Somerset</b>                   |                        |                      |             | <b>\$141,432,920</b>       |                          | <b>\$1,264,639</b>         |                           | <b>\$1,264,639.00</b> |
| WD 384 County Water                                | \$0.695478             |                      | c           | \$271,086,798              |                          | \$188,535                  |                           | \$188,535.00          |
| RD 291 County Refuse                               | \$0.070302             |                      |             | \$254,942,198              |                          | \$17,923                   |                           | \$17,923.00           |
| Unpaid Village Tax                                 |                        |                      |             |                            |                          |                            |                           | \$8,421.00            |
| Unpaid School Tax                                  |                        |                      |             |                            |                          |                            |                           | \$151,889.00          |
| Omitted tax & FE                                   |                        |                      |             |                            |                          |                            |                           | \$6,583.00            |
| Erroneous assmts included in Spec                  |                        |                      |             |                            |                          |                            |                           | \$0.00                |
| <b>PAY COUNTY TREASURER</b>                        |                        |                      |             |                            |                          |                            |                           | <b>\$1,637,990.00</b> |
| Town Tax TOV                                       | \$1.981427             |                      |             | \$123,116,855              |                          | \$243,947                  |                           | \$245,108.00          |
| Town Tax VLG                                       | \$1.981734             |                      |             | \$18,956,125               |                          | \$37,566                   |                           | \$37,739.00           |
| <b>Total</b>                                       |                        |                      |             | <b>\$142,072,980</b>       |                          | <b>\$281,513</b>           |                           | <b>\$282,847.00</b>   |
| FD 381 Fire Protection                             | \$0.940891             |                      |             | \$255,077,309              |                          | \$240,000                  |                           | \$240,000.00          |
| LD 381 Light                                       | \$0.442204             |                      |             | \$9,045,600                |                          | \$4,000                    |                           | \$4,000.00            |
| RD 381 Refuse                                      |                        | \$210.00             |             |                            | 920.00                   |                            | 193200                    | \$193,200.00          |
| SD 390 Sewer UN                                    | \$0.169998             | \$120.00             | c cPU       | \$63,794,718               | 747.00                   | \$10,845                   | 89640                     | \$100,485.00          |
| SD 391 Sewer < 300 '                               |                        | \$0.20               | cPU         |                            | 69,387.42                |                            | 13878                     | \$13,878.00           |
| SD 392 Sewer >300'                                 |                        | \$0.02               | cPU         |                            | 12,077.71                |                            | 242                       | \$242.00              |
| SD 393 AES Fixed Amt.                              |                        | \$288.00             | cPU         |                            | 100.00                   |                            | 28800                     | \$28,800.00           |
| SD 394 AES   |                        | \$0.00               | cPU         |                            | 100.00                   |                            |                           | \$0.00                |
| WD 381 Water #2                                    | \$0.150001             |                      | c           | \$243,485,249              |                          | \$36,523                   |                           | \$36,522.73           |
| WD 382 Water #2a                                   | \$0.030003             |                      | c           | \$245,007,249              |                          | \$7,351                    |                           | \$7,351.00            |
| WD 385 Water                                       | \$0.110252             |                      | c           | \$1,396,800                |                          | \$154                      |                           | \$154.00              |
| Unpaid Refuse                                      |                        |                      |             |                            |                          |                            |                           | \$0.00                |
| Unpaid Water                                       |                        |                      |             |                            |                          |                            |                           | \$7,387.00            |
| Unpaid Sewer                                       |                        |                      |             |                            |                          |                            |                           | \$12,538.00           |
| Town Charge  |                        |                      |             |                            |                          |                            |                           | \$0.00                |
| <b>PAY SUPERVISOR</b>                              |                        |                      |             |                            |                          |                            |                           | <b>\$927,404.73</b>   |
| <b>SOMERSET TOWN BUDGET TOTAL</b>                  |                        |                      |             |                            |                          |                            | <b>\$907,480</b>          |                       |
| <b>SOMERSET TOTAL ALL</b>                          |                        |                      |             |                            |                          |                            | <b>(\$0)</b>              | <b>\$2,565,394.73</b> |

| =WHEATFIELD 294000 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT     | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY | TOTAL<br>LEVY          |
|---------------------------------------|----------------|--------------|----------|--------------------|------------------|--------------------|-------------------|------------------------|
| County Services                       | \$12.468225    |              |          |                    |                  | \$10,876,951       |                   | \$10,876,951.00        |
| NYS Medicaid                          | \$0.000000     |              |          |                    |                  | \$0                |                   | \$0.00                 |
| <b>Total County - Wheatfield</b>      | \$12.468225    |              |          | \$872,373,649      |                  | \$10,876,951       |                   | <b>\$10,876,951.00</b> |
| WD 404 County Water                   | \$0.997287     |              | c        | \$1,053,536,759    |                  | \$1,050,679        |                   | \$1,050,679.00         |
| RD 291 County Refuse                  | \$0.100810     |              |          | \$960,249,580      |                  | \$96,803           |                   | \$96,803.00            |
| Unpaid School Taxes                   |                |              |          |                    |                  |                    |                   | \$924,960.00           |
| County Sewer                          |                |              |          |                    |                  |                    |                   |                        |
| CS 400 County Sewer CAP               | \$0.280558     | 8.180000     |          | \$1,017,692,645    | 11,268.00        | \$285,522          | \$92,195          | \$377,717.00           |
| CS 401 Primary User Unit              |                | 199.390000   |          |                    | 10,095.00        |                    | \$2,012,819       | \$2,012,819.00         |
| CS 401 Secondary User                 |                | 17.170000    |          |                    | 10,779.00        |                    | \$185,082         | \$185,082.00           |
| CS 402 Non User - Sec. Un.            |                | 17.170000    |          |                    | 487.00           |                    | \$8,362           | \$8,362.00             |
| Erroneous assmts included in Spec     |                |              |          |                    |                  |                    |                   | \$11,687.00            |
| Omitted Taxes & F.Ex                  |                |              |          |                    |                  |                    |                   | \$13,563.00            |
| <b>PAY COUNTY TREASURER</b>           |                |              |          |                    |                  |                    |                   | <b>\$15,558,623.00</b> |
| Wheatfield Hghwy/Town Tax             | \$0.000000     |              |          | \$885,503,762      |                  | 0                  |                   | \$0.00                 |
| LD 401 Light #1 Frnt. Ft.             |                | 0.073628     | PU       |                    | 46,449.71        |                    | \$3,420           | \$3,420.00             |
| LD 402 Light #1 Units                 |                | 10.000000    | PU       |                    | 368.00           |                    | \$3,680           | \$3,680.00             |
| LD 403 Light #2                       |                | 0.000376     | SU       |                    | 10,369,177.30    |                    | \$3,900           | \$3,900.00             |
| LD 405 Light #3 Ashwood               |                | 0.009778     | SU/Sq Ft |                    | 1,738,674.23     |                    | \$17,000          | \$17,000.00            |
| WD 401 Wheatfield water               | none           |              | c        |                    |                  |                    |                   | \$0.00                 |
| WD 403 Wheatfield water FT.           | none           |              | PU       |                    |                  |                    |                   | \$0.00                 |
| SD 401 Master Sewer User              | \$1.113788     |              | c        | \$975,511,564      |                  | \$1,086,513        |                   | \$1,086,468.27         |
| SD 402 Master Sewer Non User          | \$0.400250     |              | c        | \$79,517,791       |                  | \$31,827           |                   | \$31,827.00            |
| WD 406 Summit Water                   | resident.      | 0.000000     | SU       | residential        | 4,681,713.00     |                    |                   | \$0.00                 |
| WD 407 Liberty Dr. Water              | industr.       | 0.000000     | SU       | industrial         | 10,369,177.30    |                    |                   | \$0.00                 |
| FP 401 Fire Protection                | \$1.614228     |              |          | \$961,225,993      |                  | \$1,551,638        |                   | \$1,540,000.00         |
| WD 402 Sawyer Dr. Lateral             |                | 0.000000     | SU       |                    | 2.00             |                    |                   | \$0.00                 |
| RD 403 Refuse - USER                  |                | 183.430000   | PU       |                    | 6,337.00         |                    | \$1,162,380       | \$1,162,375.00         |
| " " NON USER                          |                | 5.003117     | SU       |                    | 1,604.00         |                    | \$8,025           | \$8,025.00             |
| RD 404 Inducon Road                   |                | 0.000000     | SU       |                    | 7,175,047.08     |                    |                   | \$0.00                 |
| WD 408 Inducon Water                  |                | 0.000000     | SU       |                    | 7,175,047.08     |                    |                   | \$0.00                 |
| DR 401 Inducon Drainiage              |                | 0.000000     | SU       |                    | 7,175,047.08     |                    |                   | \$0.00                 |
| SD 410 Inducon Sewer                  |                | 0.000000     | SU       |                    | 7,174,777.08     |                    |                   | \$0.00                 |
| LD 404 Inducon Light                  |                | 0.000000     | SU       |                    | 7,175,047.08     |                    |                   | \$0.00                 |
| Town Charges                          |                |              |          |                    |                  |                    |                   | \$8,375.00             |
| Unpaid Water                          |                |              |          |                    |                  |                    |                   | \$76,605.00            |
| Unpaid Sewer                          |                |              |          |                    |                  |                    |                   | \$21,987.00            |
| <b>PAY SUPERVISOR</b>                 |                |              |          |                    |                  |                    |                   | <b>\$3,963,662.27</b>  |
| <b>WHEATFIELD TOWN BUDGET T</b>       |                |              |          |                    |                  | <b>-\$1</b>        |                   | <b>\$19,522,285.27</b> |
| <b>WHEATFIELD TOTAL ALL</b>           |                |              |          |                    |                  |                    | <b>-\$1</b>       | <b>\$19,522,285.27</b> |



| =WILSON 294289/294201 =<br>TAX LEVY 2021 | AD VAL<br>RATE | UNIT<br>RATE | UNIT | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY | UNITS TAX<br>LEVY  | TOTAL<br>LEVY         |
|--|----------------|--------------|------|--------------------|------------------|--------------------|--------------------|-----------------------|
| County Services - Wilson/TOV             | \$9.363906     |              |      |                    |                  | \$2,246,790        |                    | \$2,246,790.00        |
| NYS Medicaid - Wilson/TOV                | \$0.000000     |              |      |                    |                  | \$0                |                    | \$0.00                |
| <b>County Tax Rate - Wilson/TOV</b>      | \$9.363906     |              |      | \$239,941,551      |                  | \$2,246,790        |                    | <b>\$2,246,790.00</b> |
|  |                |              |      |                    |                  |                    |                    | \$0.00                |
| County Services-Village of Wilson        | \$9.363906     |              |      |                    |                  | \$443,203          |                    | \$443,203.00          |
| NYS Medicaid - Village of Wilson         | \$0.000000     |              |      |                    |                  | \$0                |                    | \$0.00                |
| County Tax Rate - Vlg. Of Wilson         | \$9.363906     |              |      | \$47,331,047       |                  | \$443,203          |                    | \$443,203.00          |
| <b>"Total" County - Wilson</b>           |                |              |      | \$287,272,598      |                  | \$2,689,994        |                    | <b>\$2,689,993.00</b> |
|  |                |              |      |                    |                  |                    |                    | \$0.00                |
| WD 425 County Water                      | \$0.744454     |              | c    | \$318,382,208      |                  | \$237,021          |                    | \$237,021.00          |
| RD 291 County Refuse                     |                |              |      |                    |                  | \$0                |                    | \$0.00                |
| Erroneous assmts included in Spec        |                |              |      |                    |                  |                    |                    | \$52.00               |
| Unpaid Village tax                       |                |              |      |                    |                  |                    |                    | \$9,337.00            |
| Unpaid School tax                        |                |              |      |                    |                  |                    |                    | \$434,058.00          |
| Omitted Taxes & F.EX                     |                |              |      |                    |                  |                    |                    | \$1,867.00            |
|  |                |              |      |                    |                  |                    |                    | \$0.00                |
| <b>PAY COUNTY TREASURER</b>              |                |              |      |                    |                  |                    |                    | <b>\$3,372,328.00</b> |
|  |                |              |      |                    |                  |                    |                    |                       |
| Town Tax TOV                             | \$3.080445     |              |      | \$241,055,733      |                  | \$742,559          |                    | \$742,878.00          |
| Town Tax VLG                             | \$3.080456     |              |      | \$47,534,847       |                  | \$146,429          |                    | \$146,492.00          |
| <b>Total Town Tax</b>                    |                |              |      | \$288,590,580      |                  | \$888,988          |                    |                       |
| LD 421 Light #2 - Sunset                 | \$0.428856     |              | m    | \$6,995,350        |                  | \$3,000            |                    | \$3,000.00            |
| SD 411 Sunset Isl. Sewer                 | \$0.000000     | 944.559524   | c    | \$6,968,100        | 84.00            |                    | \$79,343           | \$79,343.00           |
| WD 421 Water #1 - Capital                | \$0.182534     |              | c    | \$253,859,021      |                  | \$46,338           |                    | \$46,338.24           |
| " " Water #1 - O & M.                    | \$0.399098     |              |      | \$251,432,221      |                  | \$100,346          |                    | \$100,346.00          |
| WD 422 Water #2 - Capital                | \$0.000000     |              | c    | \$4,145,657        |                  |                    |                    | \$0.00                |
| FR 420 Firemens Retrmt.                  | \$0.382992     |              |      | \$287,212,418      |                  | \$110,000          |                    | \$110,000.00          |
| Wilson Library Fund                      | \$0.344824     |              |      | \$288,590,580      |                  | \$99,513           |                    | \$99,513.00           |
| Unpaid Water                             |                |              |      |                    |                  |                    |                    | \$30,240.00           |
| TC 291 Town Charges                      |                |              |      |                    |                  |                    |                    | \$22,459.00           |
| <b>PAY SUPERVISOR</b>                    |                |              |      |                    |                  |                    |                    | <b>\$1,380,609.24</b> |
| <b>WILSON TOWN BUDGET TOTAL</b>          |                |              |      |                    |                  |                    | <b>\$1,327,910</b> |                       |
| <b>WILSON TOTAL ALL</b>                  |                |              |      |                    |                  |                    | <b>(\$0)</b>       | <b>\$4,752,937.24</b> |

| Tax Levy 2021                    | AD VAL<br>RATE | AD VAL.<br>TAXABLE | UNITS<br>TAXABLE | AD VAL TAX<br>LEVY    | TAX ON FORMER<br>EXEMPT | TOTAL<br>LEVY   |
|----------------------------------|----------------|--------------------|------------------|-----------------------|-------------------------|-----------------|
|                                  |                |                    |                  |                       |                         |                 |
| City of Lockport                 |                |                    |                  |                       |                         |                 |
| County Services                  | \$9.245599     |                    |                  | \$6,364,587           | \$9,950                 | \$6,374,537.00  |
| NYS Medicaid                     | \$0.000000     |                    |                  | \$0                   |                         | \$0.00          |
| Total County Services & Medicaid | \$9.245599     | \$688,390,969      |                  | \$6,364,587           | \$9,950                 | \$6,374,537.00  |
| RD 291 County Refuse - Lkpt.     | \$0.073191     | \$741,315,920      |                  | \$54,258              |                         | \$54,258.00     |
| Other expenses due County        |                |                    |                  | \$0                   |                         | \$0.00          |
| Total County - City of Lockport  |                |                    |                  | must be 0-----> (\$1) |                         | \$6,428,795.00  |
|                                  |                |                    |                  |                       |                         |                 |
| City of Niagara Falls            |                |                    |                  |                       |                         |                 |
| County Services                  | \$9.480380     |                    |                  | \$12,135,403          | \$37,220                | \$12,172,623.00 |
| NYS Medicaid                     | \$0.000000     |                    |                  | \$0                   |                         | \$0.00          |
| Total County Services & Medicaid | \$9.480380     | \$1,280,054,530    |                  | \$12,135,403          | \$37,220                | \$12,172,623.00 |
| RD291 County Refuse - Nfalls     | \$0.075253     | \$1,478,238,356    |                  | \$111,242             |                         | \$111,242.00    |
| Other expenses due County        |                |                    |                  | \$0                   |                         | \$0.00          |
| Total County - Niagara Falls     |                |                    |                  | must be 0-----> \$0   |                         | \$12,283,865.00 |
|                                  |                |                    |                  |                       |                         |                 |
| City of North Tonawanda          |                |                    |                  |                       |                         |                 |
| County Services                  | \$9.735472     |                    |                  | \$11,989,014          | \$43,121                | \$12,032,135.00 |
| NYS Medicaid                     | \$0.000000     |                    |                  | \$0                   |                         | \$0.00          |
| Total County Services & Medicaid | \$9.735472     | \$1,231,477,397    |                  | \$11,989,014          | \$43,121                | \$12,032,135.00 |
| RD291 County Refuse -NT          | \$0.077434     | \$1,315,735,221    |                  | \$101,883             |                         | \$101,883.00    |
| Other expenses due County        |                |                    |                  | \$0                   |                         | \$0.00          |
| Total County -North Tonawanda    |                |                    |                  | must be 0-----> \$0   |                         | \$12,134,018.00 |
|                                  |                |                    |                  |                       |                         |                 |

## VILLAGE TAXES

### 2019 VILLAGE TAX LEVY

#### TOTAL VILLAGE TAXABLE

| MUNICIPALITY                          | # PARCELS | TAXABLE VALUE | RATE        | LEVY AMOUNT    |
|---------------------------------------|-----------|---------------|-------------|----------------|
| <b>BARKER</b><br>(TOWN OF SOMERSET)   | 247       | \$18,894,571  | \$7.650000  | \$150,426.00   |
| <b>LEWISTON</b><br>(TOWN OF LEWISTON) | 1214      | \$156,790,375 | \$7.669753  | \$1,188,120.00 |
| MIDDLEPORT<br>(TOWN OF HARTLAND)      | 80        | \$5,365,178   | \$10.676565 | \$58,008.56    |
| MIDDLEPORT<br>(TOWN OF ROYALTON)      | 660       | \$47,461,638  | \$10.676565 | \$512,953.96   |
| <b>TOTAL MIDDLEPORT</b>               | 740       | \$52,826,816  |             | \$570,962.52   |
| <b>WILSON</b><br>(TOWN OF WILSON)     | 582       | \$47,331,047  | \$7.582250  | \$371,380.00   |
| <b>YOUNGSTOWN</b><br>(TOWN OF PORTER) | 918       | \$96,178,480  | \$7.310846  | \$698,726.00   |

## CITY TAXES

### 2018 CITY TAX LEVY

#### TOTAL CITY TAXABLE

| MUNICIPALITY                   | # PARCELS | TAXABLE VALUE   | RATE                              | LEVY AMOUNT  |
|--------------------------------|-----------|-----------------|-----------------------------------|--------------|
| <b>CITY OF LOCKPORT</b>        | 8,157     | \$692,752,970   | \$18.674796                       | \$12,974,816 |
| <b>CITY OF NIAGARA FALLS</b>   | 22,832    | \$1,280,054,530 | H- \$19.146178<br>NH- \$38.077144 | \$32,050,848 |
| <b>CITY OF NORTH TONAWANDA</b> | 12,766    | \$1,231,545,947 | \$14.286072                       | \$17,839,696 |

# ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

2019-2020 TO 2020-2021

| SCHOOL DISTRICT | 2019-2020 TAX LEVY   | 2020-2021 TAX LEVY   | CHANGE IN TAX LEVY | % OF CHANGE  |
|-----------------|----------------------|----------------------|--------------------|--------------|
| AKRON           | \$1,183,785          | \$1,111,317          | -\$72,468          | 1.90%        |
| BARKER          | \$4,494,687          | \$4,584,581          | \$89,894           | 2.00%        |
| LEW-PORT        | \$27,097,606         | \$27,807,563         | \$709,957          | 2.60%        |
| LOCKPORT        | \$39,281,826         | \$39,880,629         | \$598,803          | 1.50%        |
| MEDINA          | \$73,718             | \$75,590             | \$1,872            | -0.12%       |
| NEWFANE         | \$13,549,518         | \$13,685,014         | \$135,496          | 1.00%        |
| NIA. WHEATFIELD | \$33,543,714         | \$34,043,515         | \$499,801          | 1.50%        |
| ROY- HART       | \$10,453,732         | \$10,683,714         | \$229,982          | 2.20%        |
| STARPOINT       | \$30,047,297         | \$30,941,160         | \$893,863          | 3.00%        |
| WILSON          | \$12,142,093         | \$12,466,252         | \$324,159          | 2.70%        |
| NO. TONAWANDA   | \$28,875,625         | \$28,875,625         | \$0                | 0.00%        |
| NIAGARA FALLS   | \$25,828,989         | \$25,828,989         | \$0                | 0.00%        |
| <b>TOTAL</b>    | <b>\$226,572,590</b> | <b>\$229,983,949</b> | <b>\$3,411,359</b> | <b>1.51%</b> |

Tax levv notated here is each school's total tax levv which mav include library

# **SECTION III**

## **TAX LEVY INFORMATION**

- **ABSTRACT OF LEVY**
  - **WATER DISTRICT**
  - **SEWER DISTRICT**
  - **REFUSE DISTRICT**
- **UNPAID SCHOOL TAXES**
- **UNPAID VILLAGE TAXES**
  - **STATE AID**
  - **UTILITIES TAXES**

**PAGES 38 - 47**

# 2021 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

| Municipality:   | 2020<br>County<br>Levy | Town<br>Direct<br>Payments | Other<br>Credits<br>to the<br>Levy | Town/City<br>portion of<br>"Total"<br>RPTL 520<br>Pro-Rata<br>Taxes levied | "Actual"<br>RPTL 520<br>Pro-Rata<br>Taxes<br>Levied in<br>town/city | Net<br>County<br>Levy | Chargebacks included in 2020 tax levy: |                 |                     |                      | Total<br>Charge-<br>backs |
|-----------------|------------------------|----------------------------|------------------------------------|--|---|-----------------------|--|-----------------|---------------------|----------------------|---------------------------|
|                 |                        |                            |                                    |  |   |                       | Community<br>College                   | Assmt.<br>Dept. | Erroneous<br>Assmt. | Election<br>Expenses |                           |
| TOWNS           |                        |                            |                                    |  |   |                       |  |                 |                     |                      |                           |
| Cambria         | \$3,286,111            | \$0                        | \$0                                | \$7,248  | \$4,988   | \$3,283,851           | \$15,000                               | \$7,477         | \$1,315.00          | \$24,456             | \$48,248                  |
| Hartland        | \$1,316,134            | \$0                        | \$0                                | \$2,903  | \$5,756   | \$1,318,987           | \$105,000                              | \$6,155         | \$0.00              | \$19,177             | \$130,332                 |
| Lewiston        | \$9,615,294            | \$0                        | \$0                                | \$21,208   | \$12,910  | \$9,606,996           | \$35,000                               | \$17,975        | \$2.00              | \$86,443             | \$139,420                 |
| Lockport        | \$8,820,917            | \$0                        | \$0                                | \$19,455   | \$9,374   | \$8,810,836           | \$270,000                              | \$20,162        | \$0.00              | \$97,956             | \$388,118                 |
| Newfane         | \$3,730,935            | \$0                        | \$0                                | \$8,229  | \$8,395   | \$3,731,101           | \$70,000                               | \$11,963        | \$166.00            | \$48,157             | \$130,286                 |
| Niagara         | \$3,605,207            | \$0                        | \$0                                | \$7,952  | \$9,262   | \$3,606,517           | \$25,000                               | \$9,960         | \$28.00             | \$41,481             | \$76,469                  |
| Pendleton       | \$4,831,670            | \$0                        | \$0                                | \$10,657   | \$8,925   | \$4,829,938           | \$65,000                               | \$9,101         | \$174.00            | \$35,679             | \$109,954                 |
| Porter          | \$3,795,582            | \$0                        | \$0                                | \$8,372  | \$10,054  | \$3,797,264           | \$25,000                               | \$9,664         | \$0.00              | \$37,116             | \$71,780                  |
| Royalton        | \$2,825,058            | \$0                        | \$0                                | \$6,231  | \$7,343   | \$2,826,170           | \$160,000                              | \$10,847        | \$0.00              | \$37,701             | \$208,548                 |
| Somerset        | \$1,209,629            | \$0                        | \$0                                | \$2,668  | \$6,583   | \$1,213,544           | \$40,000                               | \$4,717         | \$0.00              | \$12,961             | \$57,678                  |
| Wheatfield      | \$10,693,748           | \$0                        | \$0                                | \$23,586   | \$13,563  | \$10,683,725          | \$100,000                              | \$20,019        | \$11,687.00         | \$86,770             | \$218,476                 |
| Wilson          | \$2,627,523            | \$0                        | \$0                                | \$5,795  | \$1,867   | \$2,623,595           | \$30,000                               | \$7,525         | \$52.00             | \$30,741             | \$68,318                  |
| CITIES          |                        |                            |                                    |  |   |                       |  |                 |                     |                      |                           |
| Lockport        | \$6,123,825            | \$0                        | \$0                                | \$13,507   | \$9,950   | \$6,120,268           | \$110,000                              | \$23,871        | \$0.00              | \$120,398            | \$254,269                 |
| Niagara Falls   | \$11,722,263           | \$0                        | \$0                                | \$25,855   | \$37,220  | \$11,733,628          | \$205,000                              | \$2,451         | \$0.00              | \$231,544            | \$438,995                 |
| North Tonawanda | \$11,627,758           | \$0                        | \$0                                | \$25,645   | \$43,121  | \$11,645,234          | \$145,000                              | \$39,957        | \$0.00              | \$201,944            | \$386,901                 |
|                 |                        |                            |                                    |  |   |                       |  |                 |                     |                      |                           |
| TOTAL           | \$85,831,654           | \$0                        | \$0                                | \$189,311  | \$189,311   | \$85,831,654          | \$1,400,000                            | \$201,844       | \$13,424.00         | \$1,112,524          | \$2,727,792               |

## Niagara County, New York

## 2021 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 | 2019-2020 VILLAGE RELEVY | 2020-2021 SCHOOL RELEVY | TOTAL TO COUNTY TREASURER |
|-------------------------|-----------------------|---------------------|-----------------------|------------------------|-----------------------|--------------------------|-------------------------|---------------------------|
| <b>TOWNS</b>            |                       |                     |                       |                        |                       |                          |                         |                           |
| Cambria                 | \$303                 | \$3,332,402         | \$356,390             | \$0                    | \$0                   | \$0                      | \$364,414.00            | \$4,053,206.02            |
| Hartland                | \$0                   | \$1,449,319         | \$118,277             | \$11,797               | \$0                   | \$2,441                  | \$206,888.00            | \$1,788,722.28            |
| Lewiston                | \$0                   | \$9,746,416         | \$856,746             | \$79,804               | \$192,150             | \$19,893                 | \$723,181.00            | \$11,618,189.88           |
| Lockport ( Town)        | \$0                   | \$9,198,954         | \$816,697             | \$79,727               | \$0                   | \$0                      | \$876,830.00            | \$10,972,208.11           |
| Newfane                 | \$0                   | \$3,861,387         | \$351,057             | \$0                    | \$0                   | \$0                      | \$620,625.00            | \$4,833,069.08            |
| Niagara                 | \$0                   | \$3,682,986         | \$357,410             | \$0                    | \$0                   | \$0                      | \$733,071.00            | \$4,773,467.28            |
| Pendleton               | \$0                   | \$4,939,892         | \$441,050             | \$42,120               | \$566,601             | \$0                      | \$417,223.00            | \$6,406,886.29            |
| Porter                  | \$0                   | \$3,869,044         | \$253,253             | \$32,017               | \$0                   | \$20,001                 | \$435,496.00            | \$4,609,810.86            |
| Royalton                | \$0                   | \$3,034,718         | \$259,994             | \$24,921               | \$0                   | \$39,965                 | \$400,255.00            | \$3,759,852.85            |
| Somerset                | \$0                   | \$1,271,222         | \$188,535             | \$17,923               | \$0                   | \$8,421                  | \$151,889.00            | \$1,637,990.00            |
| Wheatfield              | \$0                   | \$10,902,201        | \$1,050,679           | \$96,803               | \$2,583,980           | \$0                      | \$924,960.00            | \$15,558,623.00           |
| Wilson                  | \$0                   | \$2,691,913         | \$237,021             | \$0                    | \$0                   | \$9,337                  | \$434,058.00            | \$3,372,328.64            |
| <b>CITIES</b>           |                       |                     |                       |                        |                       |                          |                         |                           |
| City of Lockport        | \$0                   | \$6,374,537         | \$0                   | \$54,258               | \$0                   | \$0                      | \$0.00                  | \$6,428,795.09            |
| City of Niagara Falls   | \$0                   | \$12,172,623        | \$0                   | \$111,242              | \$0                   | \$0                      | \$0.00                  | \$12,283,865.00           |
| City of North Tonawanda | \$0                   | \$12,032,135        | \$0                   | \$101,883              | \$0                   | \$0                      | \$0.00                  | \$12,134,017.73           |
| <b>TOTAL</b>            | <b>\$303</b>          | <b>\$88,559,749</b> | <b>\$5,287,109</b>    | <b>\$652,495</b>       | <b>\$3,342,731</b>    | <b>\$100,058</b>         | <b>\$6,288,890.00</b>   | <b>\$104,231,032.11</b>   |

# 2021 Abstract of Taxes Levied

Payable to the Town Supervisor:

| Municipality:           | GENERAL<br>TOWN<br>LEVY | HIGHWAY<br>TOWN       | SPECIAL<br>DISTRICT    | UNPAID ITEMS<br>WATER,ETC. | TOTAL TO<br>TOWN<br>SUPERVISOR | GRAND<br>TOTAL ALL<br>TAXES LEVIED |
|-------------------------|-------------------------|-----------------------|------------------------|----------------------------|--------------------------------|------------------------------------|
| <b>TOWNS</b>            |                         |                       |                        |                            |                                |                                    |
| Cambria                 | \$0.00                  | \$826,050.00          | \$1,949,952.66         | \$29,122.00                | \$2,805,124.66                 | \$6,858,330.68                     |
| Hartland                | \$469,107.00            | \$0.00                | \$848,107.03           | \$27,353.00                | \$1,344,567.03                 | \$3,133,289.31                     |
| Lewiston                | \$731,922.00            | \$304,350.00          | \$3,401,782.58         | \$227,916.00               | \$4,665,970.58                 | \$16,284,160.46                    |
| Lockport (Town)         | \$0.00                  | \$0.00                | \$7,569,702.40         | \$182,388.00               | \$7,752,090.40                 | \$18,724,298.51                    |
| Newfane                 | \$0.00                  | \$0.00                | \$2,736,481.76         | \$231,343.00               | \$2,967,824.76                 | \$7,800,893.84                     |
| Niagara                 | \$0.00                  | \$909,258.00          | \$1,762,375.44         | \$207,598.00               | \$2,879,231.44                 | \$7,652,698.72                     |
| Pendleton               | \$0.00                  | \$284,000.00          | \$1,161,697.83         | \$32,895.00                | \$1,478,592.83                 | \$7,885,479.12                     |
| Porter                  | \$819,436.00            | \$0.00                | \$925,496.36           | \$93,010.00                | \$1,837,942.36                 | \$6,447,753.22                     |
| Royalton                | \$866,181.00            | \$564,673.00          | \$1,990,605.25         | \$119,640.00               | \$3,541,099.25                 | \$7,300,952.10                     |
| Somerset                | \$282,847.00            | \$0.00                | \$624,632.73           | \$19,925.00                | \$927,404.73                   | \$2,565,394.73                     |
| Wheatfield              | \$0.00                  | \$0.00                | \$3,856,695.27         | \$106,967.00               | \$3,963,662.27                 | \$19,522,285.27                    |
| Wilson                  | \$581,776.00            | \$307,594.00          | \$438,540.24           | \$52,699.00                | \$1,380,609.24                 | \$4,752,937.88                     |
| <b>CITIES</b>           |                         |                       |                        |                            |                                |                                    |
| City of Lockport        |                         |                       |                        |                            |                                | \$6,428,795.09                     |
| City of Niagara Falls   |                         |                       |                        |                            |                                | \$12,283,865.00                    |
| City of North Tonawanda |                         |                       |                        |                            |                                | \$12,134,017.73                    |
| <b>TOTAL</b>            | <b>\$3,751,269.00</b>   | <b>\$3,195,925.00</b> | <b>\$27,266,069.55</b> | <b>\$1,330,856.00</b>      | <b>\$35,544,119.55</b>         | <b>\$139,775,151.66</b>            |



# 2021 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

| TOWN         | CODE  | 2020<br>TAXABLE VALUE | 2020<br>EQ.RATE | PROJECTED<br>EQ. FULL VALUE | 2021<br>Tax Levy<br>per budget | TAX RATE<br>2021<br>budget | % OF<br>2021<br>TAX LEVY | Prior year % | %<br>Change |
|--------------|-------|-----------------------|-----------------|-----------------------------|--------------------------------|----------------------------|--------------------------|--------------|-------------|
| CAMBRIA      | WD203 | \$600,094,905         | 89.00           | \$674,263,938               | \$356,390                      | \$0.593890                 | 6.7%                     | 6.6%         | 1.4%        |
| HARTLAND     | WD223 | \$196,918,179         | 88.00           | \$223,770,658               | \$118,277                      | \$0.600639                 | 2.2%                     | 2.4%         | -6.8%       |
| LEWISTON     | WD259 | \$956,330,286         | 59.00           | \$1,620,898,790             | \$856,746                      | \$0.895868                 | 16.2%                    | 16.2%        | 0.1%        |
| LOCKPORT     | WD263 | \$1,545,129,844       | 100.00          | \$1,545,129,844             | \$816,697                      | \$0.528562                 | 15.4%                    | 14.9%        | 3.6%        |
| NEWFANE      | WD283 | \$471,562,506         | 71.00           | \$664,172,544               | \$351,057                      | \$0.744454                 | 6.6%                     | 6.6%         | 0.2%        |
| NIAGARA      | WD302 | \$331,334,298         | 49.00           | \$676,192,445               | \$357,410                      | \$1.078699                 | 6.8%                     | 6.5%         | 4.1%        |
| PENDLETON    | WD324 | \$584,102,955         | 70.00           | \$834,432,793               | \$441,050                      | \$0.755089                 | 8.3%                     | 8.3%         | 0.4%        |
| PORTER       | WD344 | \$325,812,468         | 68.00           | \$479,135,982               | \$253,253                      | \$0.777298                 | 4.8%                     | 4.8%         | -0.2%       |
| ROYALTON     | WD364 | \$432,862,746         | 88.00           | \$491,889,484               | \$259,994                      | \$0.600639                 | 4.9%                     | 5.3%         | -6.5%       |
| SOMERSET     | WD384 | \$271,086,798         | 76.00           | \$356,693,155               | \$188,535                      | \$0.695477                 | 3.6%                     | 3.6%         | -1.6%       |
| WHEATFIELD   | WD404 | \$1,053,536,759       | 53.00           | \$1,987,805,206             | \$1,050,679                    | \$0.997287                 | 19.9%                    | 20.1%        | -1.3%       |
| WILSON       | WD425 | \$318,382,208         | 71.00           | \$448,425,645               | \$237,021                      | \$0.744454                 | 4.5%                     | 4.6%         | -2.7%       |
|              |       |                       |                 |                             |                                |                            |                          |              |             |
| GRAND TOTALS |       | \$7,087,153,952       |                 | \$10,002,810,484            | \$5,287,109                    |                            |                          |              |             |

## Niagara County Sewer District

### 2021 Tax Levy

| Sewer District | Capital          | Operations & Maintenance | Total              | Less Direct Payment | Tax Levy Amount    |
|----------------|------------------|--------------------------|--------------------|---------------------|--------------------|
| Cambria        | \$72,407         | \$180,537                | \$252,943          | \$252,943           | \$0                |
| Lewiston       | \$46,994         | \$145,155                | \$192,150          | \$0                 | \$192,150          |
| Lockport       | \$204,237        | \$1,452,937              | \$1,657,174        | \$1,657,174         | \$0                |
| Niagara        | \$91,994         | \$583,836                | \$675,830          | \$675,830           | \$0                |
| Pendleton      | \$151,577        | \$415,024                | \$566,601          | \$0                 | \$566,601          |
| Wheatfield     | \$377,717        | \$2,206,264              | \$2,583,980        | \$0                 | \$2,583,980        |
|                |                  |                          |                    |                     |                    |
| <b>TOTALS</b>  | <b>\$944,926</b> | <b>\$4,983,752</b>       | <b>\$5,928,678</b> | <b>\$2,585,947</b>  | <b>\$3,342,731</b> |

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

## 2021 County Refuse District Tax Rate Calculations

| TOWN/CITY               | NUMBER<br>OF<br>PARCELS | 2020<br>TAXABLE<br>VALUE | NYS<br>2020<br>Final<br>EQ RATES | 2020<br>EQUALIZED<br>FULL VALUE | % of<br>Equalized<br>Full<br>Value | 2021<br>SHARE/LEVY | 2021<br>Net tax<br>Levy | 2021<br>"Actual"<br>Tax Rate | 2021<br>"Full Value"<br>Tax Rate |
|-------------------------|-------------------------|--------------------------|----------------------------------|---------------------------------|------------------------------------|--------------------|-------------------------|------------------------------|----------------------------------|
| CITY OF LOCKPORT        | 8,140                   | \$741,315,920            | 73.00%                           | \$1,015,501,260                 | 8.3%                               | \$54,258           | \$54,258                | 0.0731915                    | 0.053430                         |
| CITY OF NIAGARA FALLS   | 22,832                  | \$1,478,238,356          | 71.00%                           | \$2,082,025,854                 | 17.0%                              | \$111,242          | \$111,242               | 0.0752531                    | 0.053430                         |
| CITY OF NORTH TONAWANDA | 12,745                  | \$1,315,735,221          | 69.00%                           | \$1,906,862,639                 | 15.6%                              | \$101,883          | \$101,883               | 0.0774343                    | 0.053430                         |
| HARTLAND                | 2,056                   | \$194,307,079            | 88.00%                           | \$220,803,499                   | 1.8%                               | \$11,797           | \$11,797                | 0.0607132                    | 0.053430                         |
| LEWISTON                | 6,905                   | \$881,246,471            | 59.00%                           | \$1,493,638,086                 | 12.2%                              | \$79,804           | \$79,804                | 0.0905581                    | 0.053430                         |
| LOCKPORT (TOWN)         | 7,497                   | \$1,492,181,994          | 100.00%                          | \$1,492,181,994                 | 12.2%                              | \$79,727           | \$79,727                | 0.0534298                    | 0.053430                         |
| PENDLETON               | 3,169                   | \$551,825,033            | 70.00%                           | \$788,321,476                   | 6.5%                               | \$42,120           | \$42,120                | 0.0763285                    | 0.053430                         |
| PORTER                  | 3,476                   | \$407,486,038            | 68.00%                           | \$599,244,174                   | 4.9%                               | \$32,017           | \$32,017                | 0.0785720                    | 0.053430                         |
| ROYALTON                | 3,951                   | \$410,458,646            | 88.00%                           | \$466,430,280                   | 3.8%                               | \$24,921           | \$24,921                | 0.0607150                    | 0.053430                         |
| SOMERSET                | 1,570                   | \$254,942,198            | 76.00%                           | \$335,450,261                   | 2.7%                               | \$17,923           | \$17,923                | 0.0703022                    | 0.053430                         |
| WHEATFIELD              | 7,712                   | \$960,249,580            | 53.00%                           | \$1,811,791,660                 | 14.8%                              | \$96,803           | \$96,803                | 0.1008102                    | 0.053430                         |
|                         |                         |                          |                                  |                                 |                                    |                    |                         | <b>Average Tax Rate</b>      |                                  |
| <b>TOTAL</b>            | <b>80,053</b>           | <b>\$8,687,986,536</b>   | <b>0.00%</b>                     | <b>\$12,212,251,182</b>         | <b>100.0%</b>                      | <b>\$652,495</b>   | <b>\$652,495</b>        | <b>0.0743007</b>             | <b>0.053430</b>                  |

# RELEVIED SCHOOL TAXES 2020-2021 PER NIAGARA COUNTY TREASURER

| <u>Municipality</u>     | <u>TAX + 3%</u>    | <u>TAX + 3% + 7%</u> |
|-------------------------|--------------------|----------------------|
| <b><u>AKRON CSD</u></b> |                    |                      |
| LOCKPORT                | \$3,539.79         | \$3,787.58           |
| ROYALTON                | \$36,456.42        | \$39,008.37          |
| <b>TOTAL</b>            | <b>\$39,996.21</b> | <b>\$42,795.95</b>   |

|                          |                     |                     |
|--------------------------|---------------------|---------------------|
| <b><u>BARKER CSD</u></b> |                     |                     |
| HARTLAND                 | \$84,300.79         | \$90,201.85         |
| NEWFANE                  | \$12,856.03         | \$13,755.95         |
| SOMERSET                 | \$141,951.71        | \$151,888.33        |
| <b>TOTAL</b>             | <b>\$239,108.53</b> | <b>\$255,846.13</b> |

|                            |                     |                     |
|----------------------------|---------------------|---------------------|
| <b><u>LEW-PORT CSD</u></b> |                     |                     |
| LEWISTON                   | \$561,430.81        | \$600,730.96        |
| PORTER                     | \$298,622.18        | \$319,525.73        |
| <b>TOTAL</b>               | <b>\$860,052.99</b> | <b>\$920,256.69</b> |

|                                |                     |                     |
|--------------------------------|---------------------|---------------------|
| <b><u>LOCKPORT CITY SD</u></b> |                     |                     |
| CAMBRIA                        | \$9,126.80          | \$9,765.68          |
| LOCKPORT                       | \$538,931.81        | \$576,657.04        |
| PENDLETON                      | \$3,333.21          | \$3,566.53          |
| <b>TOTAL</b>                   | <b>\$551,391.82</b> | <b>\$589,989.25</b> |

|                          |                   |                   |
|--------------------------|-------------------|-------------------|
| <b><u>MEDINA CSD</u></b> |                   |                   |
| HARTLAND                 | \$6,608.42        | \$7,071.01        |
| <b>TOTAL</b>             | <b>\$6,608.42</b> | <b>\$7,071.01</b> |

|                           |                     |                     |
|---------------------------|---------------------|---------------------|
| <b><u>NEWFANE CSD</u></b> |                     |                     |
| CAMBRIA                   | \$3,174.28          | \$3,396.48          |
| LOCKPORT                  | \$61,336.54         | \$65,630.10         |
| NEWFANE                   | \$567,167.46        | \$606,869.18        |
| WILSON                    | \$6,400.18          | \$6,848.19          |
| <b>TOTAL</b>              | <b>\$638,078.46</b> | <b>\$682,743.95</b> |

| <u>Municipality</u>                  | <u>TAX + 3%</u>       | <u>TAX + 3% + 7%</u>  |
|--------------------------------------|-----------------------|-----------------------|
| <b><u>NIAGARA WHEATFIELD CSD</u></b> |                       |                       |
| CAMBRIA                              | \$10,031.03           | \$10,733.20           |
| LEWISTON                             | \$114,439.22          | \$122,449.97          |
| NIAGARA                              | \$685,112.68          | \$733,070.57          |
| WHEATFIELD                           | \$697,389.97          | \$746,207.27          |
| <b>TOTAL</b>                         | <b>\$1,506,972.90</b> | <b>\$1,612,461.01</b> |

|                            |                     |                     |
|----------------------------|---------------------|---------------------|
| <b><u>ROY-HART CSD</u></b> |                     |                     |
| HARTLAND                   | \$102,443.85        | \$109,614.92        |
| LOCKPORT                   | \$17,440.66         | \$18,661.51         |
| ROYALTON                   | \$337,613.55        | \$361,246.49        |
| <b>TOTAL</b>               | <b>\$457,498.06</b> | <b>\$489,522.92</b> |

|                             |                     |                     |
|-----------------------------|---------------------|---------------------|
| <b><u>STARPOINT CSD</u></b> |                     |                     |
| CAMBRIA                     | \$289,467.19        | \$309,729.89        |
| LOCKPORT                    | \$165,465.34        | \$177,047.91        |
| PENDLETON                   | \$319,303.61        | \$341,654.86        |
| ROYALTON                    | \$3,101.87          | \$3,319.00          |
| WHEATFLD                    | \$86,397.89         | \$92,445.74         |
| <b>TOTAL</b>                | <b>\$863,735.90</b> | <b>\$924,197.40</b> |

|                          |                     |                     |
|--------------------------|---------------------|---------------------|
| <b><u>WILSON CSD</u></b> |                     |                     |
| CAMBRIA                  | \$52,625.62         | \$56,309.41         |
| NEWFANE                  | \$0.00              | \$0.00              |
| PORTER                   | \$109,714.22        | \$117,394.22        |
| WILSON                   | \$258,962.85        | \$277,090.25        |
| <b>TOTAL</b>             | <b>\$421,302.69</b> | <b>\$450,793.88</b> |

| <u>TOWN TOTALS</u> | <u>CAMBRIA</u>    | <u>HARTLAND</u>  | <u>LEWISTON</u>       | <u>LOCKPORT</u> | <u>NEWFANE</u>  |
|--------------------|-------------------|------------------|-----------------------|-----------------|-----------------|
|                    | \$364,414.19      | \$206,887.78     | \$723,180.93          | \$876,829.81    | \$620,625.13    |
|                    | <u>NIAGARA</u>    | <u>PENDLETON</u> | <u>PORTER</u>         | <u>ROYALTON</u> | <u>SOMERSET</u> |
|                    | \$733,070.57      | \$417,223.07     | \$435,495.97          | \$400,254.86    | \$151,888.33    |
|                    | <u>WHEATFIELD</u> | <u>WILSON</u>    |                       |                 |                 |
|                    | \$924,960.29      | \$434,058.17     |                       |                 |                 |
|                    |                   |                  | <u>TOTAL RELEVY</u>   |                 |                 |
|                    |                   |                  | <b>\$6,288,889.10</b> |                 |                 |

# RELEVIED 2020 VILLAGE TAXES FOR THE 2021 TAX LEVY

Prepared by Niagara County Real Property

| Municipality          | TAX + 3%           | TAX + 3% + 7%       |
|-----------------------|--------------------|---------------------|
| BARKER (SOMERSET)     | \$7,869.97         | \$8,420.87          |
| LEWISTON (LEWISTON)   | \$20,270.03        | \$19,893.29         |
| MIDDLEPORT (HARTLAND) | \$2,281.50         | \$2,441.21          |
| MIDDLEPORT (ROYALTON) | \$37,350.83        | \$39,965.38         |
| WILSON (WILSON)       | \$8,725.62         | \$9,336.41          |
| YOUNGSTOWN (PORTER)   | \$18,692.06        | \$20,000.50         |
| <b>TOTAL</b>          | <b>\$95,190.01</b> | <b>\$100,057.66</b> |

## 2021 STATE AID PER TOWN BUDGET

| Towns      | Gen Fund<br>Townwide<br>A 3001 | Mortgage Tax<br>A 3005 | Real Prop<br>Maintenance<br>A 3040 | STAR - State<br>Aid Other<br>A 3089 | Youth<br>Programs A<br>3820 | Consolidated<br>Highway/Chips DA<br>3501 DB 3521 | Per Capita<br>DB 3001 | Miscellaneous<br>Described                     | Amount  | Aggregate<br>State Aid 2021 | Aggregate<br>State Aid 2020 | Difference  |
|------------|--------------------------------|------------------------|------------------------------------|-------------------------------------|-----------------------------|--|-----------------------|--|---|-----------------------------|-----------------------------|-------------|
| CAMBRIA    | \$0                            | \$120,000              | \$0                                | \$0                                 | \$0                         | \$95,000   | \$0                   |  |   | \$215,000                   | \$209,000                   | 6,000.00    |
| HARTLAND   | \$0                            | \$35,000               | \$0                                | \$0                                 | \$1,500                     | \$135,045  | \$0                   |  |   | \$171,545                   | \$221,500                   | (49,955.00) |
| LEWISTON   | \$0                            | \$260,000              | \$0                                | \$0                                 | \$0                         | \$156,800  | \$0                   |  |   | \$416,800                   | \$448,000                   | (31,200.00) |
| LOCKPORT   | \$0                            | \$350,000              | \$0                                | \$0                                 | \$3,500                     | \$159,050  | \$0                   | DA 3589  | \$36,300  | \$548,850                   | \$636,180                   | (87,330.00) |
| NEWFANE    | \$47,976                       | \$120,000              | \$0                                | \$0                                 | \$0                         | \$180,644  | \$0                   |  |   | \$348,620                   | \$404,871                   | (56,251.00) |
| NIAGARA    | \$64,691                       | \$70,000               | \$0                                | \$150,000                           | \$0                         | \$68,630   | \$0                   |  | \$0   | \$353,321                   | \$343,321                   | 10,000.00   |
| PENDLETON  | \$24,000                       | \$165,000              | \$0                                | \$0                                 | \$0                         | \$55,000   | \$0                   | A3021.3601<br>A3446<br>A3889<br>A3902<br>A3903 | \$0<br>\$96,000<br>\$160,000<br>\$20,000<br>\$250,000 | \$770,000                   | \$428,300                   | 341,700.00  |
| PORTER     | \$0                            | \$80,000               | \$0                                | \$0                                 | \$3,000                     | \$85,921   | \$0                   | A3063  | \$300,000   | \$468,921                   | \$419,418                   | 49,503.00   |
| ROYALTON   | \$43,500                       | \$75,000               | \$0                                | \$0                                 | \$0                         | \$200,238  | \$0                   |  |   | \$318,738                   | \$360,438                   | (41,700.00) |
| SOMERSET   | \$0                            | \$25,000               | \$0                                | \$0                                 | \$0                         | \$90,000   | \$0                   |  |   | \$115,000                   | \$115,530                   | (530.00)    |
| WHEATFIELD | \$55,227                       | \$350,000              | \$0                                | \$0                                 | \$0                         | \$85,886   | \$0                   |  |   | \$491,113                   | \$466,098                   | 25,015.00   |
| WILSON     | \$25,000                       | \$55,000               | \$0                                | \$0                                 | \$2,322                     | \$114,000  | \$0                   | A3050  | \$1,500   | \$197,822                   | \$202,322                   | (4,500.00)  |
| TOTALS     | \$260,394                      | \$1,705,000            | \$0                                | \$150,000                           | \$10,322                    | \$1,426,214                                      | \$0                   |  | \$863,800   | \$4,415,730                 | \$4,254,978                 | 160,752.00  |

**COUNTY STATE AID FIGURE**                      \$45,229,838

## COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2013 TO 2021

| CITIES                  | Roll | 2013                  | 2014                  | 2015                  | 2016                  | 2017                  | 2018                  | 2019                  | 2020                  | 2021                  |
|-------------------------|------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| City of North Tonawanda | 5    | \$212,207.34          | \$214,266.33          | \$210,704.88          | \$206,606.29          | \$204,518.84          | \$198,025.64          | \$196,196.15          | \$190,392.80          | \$194,091.26          |
|                         | 6    | \$152,244.88          | \$153,842.93          | \$162,460.42          | \$157,687.15          | \$161,871.91          | \$166,063.04          | \$167,954.22          | \$172,586.42          | \$180,450.78          |
|                         | 7    | \$23,588.37           | \$23,821.59           | \$26,488.94           | \$26,771.98           | \$30,416.01           | \$24,902.30           | \$25,707.38           | \$26,850.12           | \$29,821.41           |
| <b>Total</b>            |      | \$388,040.59          | \$391,930.85          | \$399,654.24          | \$391,065.42          | \$396,806.76          | \$388,990.98          | \$389,857.75          | \$389,829.34          | \$404,363.45          |
| City of Niagara Falls   | 5    | \$458,728.69          | \$461,760.05          | \$461,950.34          | \$447,048.32          | \$461,325.62          | \$453,762.93          | \$452,790.80          | \$439,083.22          | \$429,927.07          |
|                         | 6    | \$379,677.52          | \$378,769.11          | \$358,313.24          | \$399,547.97          | \$388,519.17          | \$399,073.89          | \$396,935.88          | \$411,354.49          | \$408,189.23          |
|                         | 7    | \$58,412.15           | \$64,757.98           | \$71,562.92           | \$70,131.26           | \$72,206.08           | \$78,545.99           | \$75,975.60           | \$80,757.01           | \$82,490.03           |
| <b>Total</b>            |      | \$896,818.36          | \$905,287.14          | \$891,826.50          | \$916,727.55          | \$922,050.87          | \$931,382.81          | \$925,702.28          | \$931,194.72          | \$920,606.33          |
| City of Lockport        | 5    | \$176,042.14          | \$165,010.15          | \$165,118.15          | \$168,600.03          | \$167,332.02          | \$167,948.38          | \$156,960.32          | \$146,594.01          | \$149,971.61          |
|                         | 6    | \$174,412.07          | \$171,983.06          | \$171,048.65          | \$168,520.76          | \$178,330.90          | \$181,814.36          | \$183,781.46          | \$186,567.81          | \$198,267.41          |
|                         | 7    | \$12,086.90           | \$13,297.95           | \$14,174.97           | \$15,177.44           | \$16,060.78           | \$15,557.37           | \$11,468.38           | \$12,069.87           | \$12,081.71           |
| <b>Total</b>            |      | \$362,541.11          | \$350,291.16          | \$350,341.77          | \$352,298.23          | \$361,723.70          | \$365,320.11          | \$352,210.16          | \$345,231.69          | \$360,320.73          |
|                         |      |                       |                       |                       |                       |                       |                       |                       |                       |                       |
| <b>Total Cities</b>     |      | <b>\$1,647,400.06</b> | <b>\$1,647,509.15</b> | <b>\$1,641,822.51</b> | <b>\$1,660,091.20</b> | <b>\$1,680,581.33</b> | <b>\$1,685,693.90</b> | <b>\$1,667,770.19</b> | <b>\$1,666,255.75</b> | <b>\$1,685,290.51</b> |

| TOWNS        | 2013           | 2014           | 2015           | 2016           | 2017           | 2018           | 2019           | 2020           | 2021           |
|--------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Cambria      | \$516,385.87   | \$509,839.16   | \$549,289.82   | \$565,463.01   | \$569,306.41   | \$634,848.69   | \$617,363.31   | \$88,261.02    | \$637,621.81   |
| Hartland     | \$122,204.34   | \$118,861.27   | \$100,500.94   | \$98,578.90    | \$100,080.16   | \$103,765.14   | \$101,431.42   | \$41,440.08    | \$102,500.13   |
| Lewiston     | \$516,915.99   | \$511,634.21   | \$520,028.18   | \$531,584.91   | \$602,855.01   | \$603,935.18   | \$628,278.19   | \$209,632.30   | \$632,681.31   |
| Lockport     | \$578,035.99   | \$535,024.55   | \$570,023.28   | \$644,987.29   | \$628,862.02   | \$748,286.86   | \$795,079.03   | \$94,957.07    | \$794,907.78   |
| Newfane      | \$188,718.47   | \$183,434.67   | \$184,084.86   | \$178,417.41   | \$190,401.81   | \$189,293.18   | \$200,783.53   | \$78,661.32    | \$197,615.33   |
| Niagara      | \$450,600.09   | \$440,180.47   | \$435,999.75   | \$454,964.49   | \$453,010.58   | \$453,686.83   | \$469,201.89   | \$127,157.06   | \$490,496.99   |
| Pendleton    | \$373,611.82   | \$362,521.92   | \$353,400.11   | \$355,311.53   | \$366,113.08   | \$368,446.04   | \$381,459.72   | \$93,562.54    | \$408,861.32   |
| Porter       | \$96,719.72    | \$95,000.16    | \$95,925.46    | \$99,710.45    | \$105,980.09   | \$108,012.23   | \$108,007.38   | \$53,656.47    | \$112,284.05   |
| Royalton     | \$488,467.35   | \$491,152.05   | \$534,310.24   | \$533,499.31   | \$557,683.39   | \$577,989.00   | \$580,579.26   | \$88,901.16    | \$559,867.00   |
| Somerset     | \$119,674.56   | \$115,804.46   | \$117,154.36   | \$116,077.34   | \$123,975.53   | \$138,064.85   | \$146,444.14   | \$33,218.22    | \$151,240.92   |
| Wheatfield   | \$544,472.22   | \$536,305.97   | \$523,471.32   | \$526,266.76   | \$520,609.61   | \$520,443.61   | \$538,301.33   | \$192,123.16   | \$540,478.70   |
| Wilson       | \$110,130.43   | \$106,652.15   | \$103,983.27   | \$111,467.15   | \$115,557.37   | \$117,359.54   | \$122,598.87   | \$57,846.15    | \$119,308.94   |
| Total Towns  | \$4,105,936.85 | \$4,006,411.04 | \$4,088,171.59 | \$4,216,328.55 | \$4,334,435.06 | \$4,564,131.15 | \$4,689,528.07 | \$1,159,416.55 | \$4,747,864.28 |
|              |                |                |                |                |                |                |                |                |                |
| Total County | \$5,753,336.91 | \$5,653,920.19 | \$5,729,994.10 | \$5,876,419.75 | \$6,015,016.39 | \$6,249,825.05 | \$6,357,298.26 | \$2,825,672.30 | \$6,433,154.79 |

# **SECTION IV**

## **ASSESSMENT INFORMATION**

- **RESIDENTIAL VALUES**
- **EQUALIZATION RATES &  
RESIDENTIAL ASSESSMENT RATIOS**
- **TAXABLE VALUE ANALYSIS**
- **ASSESSMENT HISTORY**
- **EXEMPTION TOTALS**
- **EXEMPTION IMPACT REPORT**

**PAGES 49 - 61**



# 2020 RESIDENTIAL - AVERAGE ASSESSED VALUE & TAX AMOUNT

## PROPERTY CLASS CODE - 210 - SINGLE FAMILY RESIDENTIAL - ROLL SECTION 1

| TOWNS               | SINGLE FAMILY<br>TAXABLE<br>ASSESSMENT | # of<br>SINGLE FAMILY<br>PARCELS | AVERAGE<br>ASSESSMENT | TOTAL COUNTY<br>TAX LEVY FOR<br>SINGLE FAMILY RES   | 2021 TAX RATE        | **AVERAGE<br>SINGLE FAMILY<br>TAX AMOUNT |
|---------------------|--|----------------------------------|-----------------------|---|----------------------|--|
| CAMBRIA             | \$301,029,050                          | 1709                             | \$176,143             | \$2,222,287   | \$7.382302           | \$1,300                                  |
| HARTLAND            | \$109,853,900                          | 1078                             | \$101,905             | \$888,730   | \$8.090107           | \$824                                    |
| LEWISTON            | \$687,820,500                          | 5295                             | \$129,900             | \$7,662,272   | \$11.139930          | \$1,447                                  |
| LOCKPORT            | \$934,017,340                          | 5317                             | \$175,666             | \$6,324,064   | \$6.770821           | \$1,189                                  |
| NEWFANE             | \$278,894,413                          | 2793                             | \$99,855              | \$2,633,410   | \$9.442320           | \$943                                    |
| NIAGARA             | \$161,276,540                          | 2346                             | \$68,745              | \$2,183,265   | \$13.537398          | \$931                                    |
| PENDLETON           | \$432,023,966                          | 2398                             | \$180,160             | \$4,087,667   | \$9.461667           | \$1,705                                  |
| PORTER              | \$295,808,386                          | 2252                             | \$131,354             | \$2,871,865   | \$9.708532           | \$1,275                                  |
| ROYALTON            | \$240,911,800                          | 2226                             | \$108,226             | \$1,904,164   | \$7.903987           | \$855                                    |
| SOMERSET            | \$82,349,800                           | 744                              | \$110,685             | \$736,340   | \$8.941617           | \$990                                    |
| WHEATFIELD          | \$717,561,141                          | 5686                             | \$126,198             | \$8,946,714   | \$12.468225          | \$1,573                                  |
| WILSON              | \$194,031,650                          | 1689                             | \$114,880             | \$1,816,894   | \$9.363906           | \$1,076                                  |
| <b>TOTAL TOWNS</b>  | <b>\$4,435,578,486</b>                 | <b>33533</b>                     | <b>\$132,275</b>      | <b>\$42,277,673</b>                                 | <b>\$9.517568</b>    | <b>\$1,259</b>                           |
| CITIES              | SINGLE FAMILY<br>TOTAL<br>ASSESSMENT   | # of<br>SINGLE FAMILY<br>PARCELS | AVERAGE<br>ASSESSMENT | TOTAL COUNTY<br>TAX LEVY FOR<br>SINGLE FAMILY RES'S | 2021 TAX RATE        | **AVERAGE<br>SINGLE FAMILY<br>TAX AMOUNT |
| LOCKPORT            | \$449,924,780                          | 5573                             | \$80,733              | \$4,159,824   | \$9.245599           | \$746                                    |
| NIAGARA FALLS       | \$795,727,900                          | 13702                            | \$58,074              | \$7,544,599   | \$9.481380           | \$551                                    |
| NO. TONAWANDA       | \$953,911,150                          | 9346                             | \$102,066             | \$9,286,776   | \$9.735472           | \$994                                    |
| <b>TOTAL CITIES</b> | <b>\$2,199,563,830</b>                 | <b>28621</b>                     | <b>\$76,851</b>       | <b>\$20,991,198</b>                                 | <b>9.487484</b>      | <b>\$729</b>                             |
| <b>TOTAL COUNTY</b> | <b>\$6,635,142,316</b>                 | <b>62154</b>                     | <b>\$106,753</b>      | <b>\$63,268,871</b>                                 | <b>Avg. 9.511551</b> | <b>\$1,015</b>                           |

\*NOTE: THIS AVERAGE IS CALCULATED USING ASSESSMENTS WHICH HAVE NOT BEEN EQUALIZED

# NYS FINAL EQUALIZATION RATES NIAGARA COUNTY ASSESSING UNIT and RESIDENTIAL ASSESSMENT RATIOS

| MUNICIPALITY  |  | 2015<br>FINAL | 2016<br>FINAL | 2017<br>FINAL | 2018<br>FINAL | 2019<br>FINAL | 2020<br>FINAL | 2019 RAR<br>(if different from Equalization<br>Rate) |
|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|--|
| CAMBRIA       |  | 94.00         | 90.00         | 100.00        | 100.00        | 95.00         | 89.00         |  |
| HARTLAND      |  | 100.00        | 98.00         | 90.00         | 87.00         | 86.00         | 88.00         |  |
| LEWISTON      |  | 73.00         | 71.00         | 69.00         | 67.00         | 62.00         | 59.00         |  |
| LOCKPORT      |  | 100.00        | 100.00        | 100.00        | 100.00        | 100.00        | 100.00        | *  |
| NEWFANE       |  | 90.00         | 89.00         | 83.00         | 78.00         | 75.00         | 71.00         |  |
| NIAGARA       |  | 55.00         | 56.00         | 56.00         | 56.00         | 54.00         | 49.00         | 52.74  |
| PENDLETON     |  | 90.00         | 88.00         | 84.00         | 80.00         | 74.00         | 70.00         |  |
| PORTER        |  | 88.00         | 82.00         | 76.00         | 72.00         | 70.00         | 68.00         |  |
| ROYALTON      |  | 100.00        | 98.00         | 90.00         | 87.00         | 86.00         | 88.00         |  |
| SOMERSET      |  | 98.00         | 91.00         | 86.00         | 83.60         | 79.00         | 76.00         | 0.00   |
| WHEATFIELD    |  | 65.00         | 63.00         | 62.00         | 60.00         | 55.00         | 53.00         |  |
| WILSON        |  | 84.00         | 85.00         | 81.00         | 79.00         | 73.00         | 71.00         |  |
|               |  |               |               |               |               |               |               |  |
| LOCKPORT      |  | 99.00         | 92.00         | 89.00         | 87.00         | 81.00         | 73.00         | 74.94  |
| NIAGARA FALLS |  | 84.00         | 85.00         | 81.00         | 79.00         | 73.00         | 71.00         |  |
| N.TONAWANDA   |  | 91.00         | 87.00         | 83.00         | 80.00         | 75.00         | 69.00         |  |

\*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.

## 2020 Final Roll Parcel Count & Equalization Table

| MUNICIPALITY          |                       | # OF PARCELS | TOTAL ASSESSED VALUE | TOTAL TAXABLE VALUE | CURRENT MODIFIED COUNTY TAXABLE | 2020 FINAL EQUITY RATE FOR CURRENT PURPOSES | EQUALIZED MODIFIED COUNTY TAXABLE | % OF TOTAL EQUALIZED MODIFIED TAXABLE |
|-----------------------|-----------------------|--------------|----------------------|---------------------|---------------------------------|---|-----------------------------------|---------------------------------------|
| CAMBRIA               |                       | 2,686        | \$602,452,385        | \$450,755,887       | \$450,731,891                   | 89.00%                                      | \$506,440,327                     | 3.82855%                              |
| HARTLAND              | Town outside Village  | 1977         | \$191,909,791        | \$173,112,252       | \$178,496,081                   | 88.00%                                      | \$202,836,456                     | 1.53339%                              |
|                       | Village of Middleport | 80           | \$5,539,988          | \$5,365,178         |                                 |   |                                   |                                       |
|                       | Total                 | 2,057        | \$197,449,779        | \$178,477,430       |                                 |   |                                   |                                       |
| LEWISTON              | Town outside Village  | 5787         | \$2,442,110,225      | \$716,958,760       | \$874,300,286                   | 59.00%                                      | \$1,481,864,892                   | 11.20250%                             |
|                       | Village of Lewiston   | 1214         | \$190,028,871        | \$156,790,375       |                                 |   |                                   |                                       |
|                       | Total                 | 7,001        | \$2,632,139,096      | \$873,749,135       |                                 |   |                                   |                                       |
| TOWN of LOCKPORT      |                       | 7,511        | \$1,549,513,874      | \$1,357,275,386     | \$1,359,439,224                 | 100.00%                                     | \$1,359,439,224                   | 10.27700%                             |
| NEWFANE               |                       | 4,396        | \$472,864,221        | \$408,038,070       | \$408,246,096                   | 71.00%                                      | \$574,994,501                     | 4.34681%                              |
| NIAGARA               |                       | 3,743        | \$442,241,883        | \$271,398,049       | \$272,252,783                   | 49.00%                                      | \$555,617,924                     | 4.20032%                              |
| PENDLETON             |                       | 3,213        | \$587,902,551        | \$521,494,412       | \$521,244,372                   | 70.00%                                      | \$744,634,817                     | 5.62924%                              |
| PORTER                | Town outside Village  | 2572         | \$331,839,439        | \$301,305,899       | \$397,771,180                   | 68.00%                                      | \$584,957,618                     | 4.42212%                              |
|                       | Village of Youngstown | 918          | \$104,685,970        | \$96,178,480        |                                 |   |                                   |                                       |
|                       | Total                 | 3,490        | \$436,525,409        | \$397,484,379       |                                 |   |                                   |                                       |
| ROYALTON              | Town outside Village  | 3294         | \$377,903,152        | \$335,557,086       | \$383,138,780                   | 88.00%                                      | \$435,384,977                     | 3.29139%                              |
|                       | Village of Middleport | 660          | \$60,568,339         | \$47,461,638        |                                 |   |                                   |                                       |
|                       | Total                 | 3,954        | \$438,471,491        | \$383,018,724       |                                 |   |                                   |                                       |
| SOMERSET              | Town outside Village  | 1343         | \$330,501,148        | \$122,599,849       | \$141,681,105                   | 76.00%                                      | \$186,422,507                     | 1.40930%                              |
|                       | Village of Barker     | 247          | \$26,133,360         | \$18,894,571        |                                 |   |                                   |                                       |
|                       | Total                 | 1,590        | \$356,634,508        | \$141,494,420       |                                 |   |                                   |                                       |
| WHEATFIELD            |                       | 7726         | \$1,080,736,070      | \$872,423,649       | \$873,477,739                   | 53.00%                                      | \$1,648,071,206                   | 12.45898%                             |
| WILSON                | Town outside Village  | 2516         | \$256,203,554        | \$239,941,551       | \$287,508,684                   | 71.00%                                      | \$404,941,808                     | 3.06125%                              |
|                       | Village of Wilson     | 582          | \$63,049,006         | \$47,331,047        |                                 |   |                                   |                                       |
|                       | Total                 | 3,098        | \$319,252,560        | \$287,272,598       |                                 |   |                                   |                                       |
| CITY of LOCKPORT:     |                       | 8,157        | \$823,912,279        | \$692,752,970       | \$688,956,277                   | 73.00%                                      | \$943,775,722                     | 7.13469%                              |
| CITY of NIAGARA FALLS |                       | 22,832       | \$2,372,083,639      | \$1,280,054,530     | \$1,282,672,694                 | 71.00%                                      | \$1,806,581,259                   | 13.65727%                             |
| CITY of N. TONAWANDA  |                       | 12,766       | \$1,470,367,436      | \$1,231,545,947     | \$1,236,491,491                 | 69.00%                                      | \$1,792,016,654                   | 13.54717%                             |
| GRAND TOTAL           |                       | 94,220       | \$13,782,547,181     | \$9,347,235,586     | \$9,356,408,683                 |   | \$13,227,979,892                  | 100.00000%                            |

## 2020 Niagara County Full Taxable Value Analysis (including Villages)

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

| Municipality     | 2020<br>Taxable Value<br>Used for<br>2021 Levy | Equalization<br>Rate used for<br>2021 Levy | 2020<br>Full Taxable<br>Value | Actual 2020<br>Apportionment %<br>Towns/Cities | TOV & VLG<br>% of<br>total town | Actual (Village)<br>Apportionment<br>% Used for<br>2021 tax levy |
|------------------|--|--|-------------------------------|--|---------------------------------|--|
| <b>Cambria</b>   | <b>\$450,509,312</b>                           | <b>89.00%</b>                              | <b>\$506,190,238</b>          | <b>3.828554%</b>                               |                                 | <b>3.828554%</b>   |
| <b>Hartland</b>  |  | <b>88.00%</b>                              |                               |  |                                 |  |
| TOV              | \$173,070,452                                  |  | \$196,670,968                 |  | 96.9932%                        | 1.487284%  |
| VLG - Middleport | \$5,365,178                                    |  | \$6,096,793                   |  | 3.0068%                         | 0.046106%  |
| <b>Total</b>     | <b>\$178,435,630</b>                           |  | <b>\$202,767,761</b>          | <b>1.533390%</b>                               | <b>100.0000%</b>                | <b>1.533390%</b>   |
| <b>Lewiston</b>  |  | <b>59.00%</b>                              |                               |  |                                 |  |
| TOV              | \$716,958,760                                  |  | \$1,215,184,339               |  | 82.0554%                        | 9.192264%  |
| VLG - Lewiston   | \$156,790,375                                  |  | \$265,746,398                 |  | 17.9446%                        | 2.010239%  |
| <b>Total</b>     | <b>\$873,749,135</b>                           |  | <b>\$1,480,930,737</b>        | <b>11.202503%</b>                              | <b>100.0000%</b>                | <b>11.202503%</b>  |
| <b>Lockport</b>  | <b>\$1,357,232,786</b>                         | <b>100.00%</b>                             | <b>\$1,357,232,786</b>        | <b>10.276998%</b>                              |                                 | <b>10.276998%</b>  |
| <b>Newfane</b>   | <b>\$408,038,070</b>                           | <b>71.00%</b>                              | <b>\$574,701,507</b>          | <b>4.346805%</b>                               |                                 | <b>4.346805%</b>   |
| <b>Niagara</b>   | <b>\$271,373,965</b>                           | <b>49.00%</b>                              | <b>\$553,824,418</b>          | <b>4.200323%</b>                               |                                 | <b>4.200323%</b>   |
| <b>Pendleton</b> | <b>\$521,133,672</b>                           | <b>70.00%</b>                              | <b>\$744,476,674</b>          | <b>5.629241%</b>                               |                                 | <b>5.629241%</b>   |
| <b>Porter</b>    |  | <b>68.00%</b>                              |                               |  |                                 |  |
| TOV              | \$301,305,899                                  |  | \$443,096,910                 |  | 75.8032%                        | 3.352111%  |
| VLG - Youngstown | \$96,178,480                                   |  | \$141,438,941                 |  | 24.1968%                        | 1.070012%  |
| <b>Total</b>     | <b>\$397,484,379</b>                           |  | <b>\$584,535,851</b>          | <b>4.422124%</b>                               | <b>100.0000%</b>                | <b>4.422124%</b>   |

## 2020 Niagara County Full Taxable Value Analysis (including Villages)

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

| Municipality                 | 2020<br>Taxable Value<br>Used for<br>2021 Levy | Equalization<br>Rate used for<br>2021 Levy | 2020<br>Full Taxable<br>Value | Actual 2020<br>Apportionment %<br>Towns/Cities | TOV & VLG<br>% of<br>total town | Actual (Village)<br>Apportionment<br>% Used for<br>2021 tax levy |
|------------------------------|--|--|-------------------------------|--|---------------------------------|--|
| <b>Royalton</b>              |  | <b>88.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$335,557,086                                  |  | \$381,314,870                 |  | 87.6085%                        | 2.883542%  |
| VLG - Middleport             | \$47,461,638                                   |  | \$53,933,680                  |  | 12.3915%                        | 0.407852%  |
| <b>Total</b>                 | <b>\$383,018,724</b>                           |  | <b>\$435,248,550</b>          | <b>3.291394%</b>                               | <b>100.0000%</b>                | <b>3.291394%</b>   |
| <b>Somerset</b>              |  | <b>76.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$122,538,349                                  |  | \$161,234,670                 |  | 86.6406%                        | 1.221030%  |
| VLG - Barker                 | \$18,894,571                                   |  | \$24,861,278                  |  | 13.3594%                        | 0.188274%  |
| <b>Total</b>                 | <b>\$141,432,920</b>                           |  | <b>\$186,095,947</b>          | <b>1.409304%</b>                               | <b>100.0000%</b>                | <b>1.409304%</b>   |
| <b>Wheatfield</b>            | <b>\$872,373,649</b>                           | <b>53.00%</b>                              | <b>\$1,645,988,017</b>        | <b>12.458979%</b>                              |                                 | <b>12.458979%</b>  |
| <b>Wilson</b>                |  | <b>71.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$239,941,551                                  |  | \$337,945,846                 |  | 83.5240%                        | 2.556880%  |
| VLG - Wilson                 | \$47,331,047                                   |  | \$66,663,446                  |  | 16.4760%                        | 0.504372%  |
| <b>Total</b>                 | <b>\$287,272,598</b>                           |  | <b>\$404,609,293</b>          | <b>3.061252%</b>                               | <b>100.0000%</b>                | <b>3.061252%</b>   |
| <b>TOTAL TOWNS</b>           | <b>\$6,142,054,840</b>                         |  | <b>\$8,676,601,781</b>        | <b>65.660867%</b>                              |                                 | <b>65.660867%</b>  |
| <b>City of Lockport</b>      | <b>\$688,390,969</b>                           | <b>73.00%</b>                              | <b>\$943,001,327</b>          | <b>7.134693%</b>                               |                                 | <b>7.134693%</b>   |
| <b>City of Niagara Falls</b> | <b>\$1,280,054,530</b>                         | <b>71.00%</b>                              | <b>\$1,802,893,704</b>        | <b>13.657272%</b>                              |                                 | <b>13.657272%</b>  |
| <b>City of N. Tonawanda</b>  | <b>\$1,231,477,397</b>                         | <b>69.00%</b>                              | <b>\$1,784,749,851</b>        | <b>13.547168%</b>                              |                                 | <b>13.547168%</b>  |
| <b>TOTAL CITIES</b>          | <b>\$3,199,922,896</b>                         |  | <b>\$4,530,644,882</b>        | <b>34.339133%</b>                              |                                 | <b>34.339133%</b>  |
| <b>TOTAL ALL</b>             | <b>\$9,341,977,736</b>                         |  | <b>\$13,207,246,664</b>       | <b>100.000000%</b>                             |                                 | <b>100.000000%</b>   |

# NYS FINAL EQUALIZATION RATES NIAGARA COUNTY ASSESSING UNIT and RESIDENTIAL ASSESSMENT RATIOS

| MUNICIPALITY  |  | 2015<br>FINAL | 2016<br>FINAL | 2017<br>FINAL | 2018<br>FINAL | 2019<br>FINAL | 2020<br>FINAL | 2019 RAR<br>(if different from Equalization<br>Rate) |
|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|--|
| CAMBRIA       |  | 94.00         | 90.00         | 100.00        | 100.00        | 95.00         | 89.00         |  |
| HARTLAND      |  | 100.00        | 98.00         | 90.00         | 87.00         | 86.00         | 88.00         |  |
| LEWISTON      |  | 73.00         | 71.00         | 69.00         | 67.00         | 62.00         | 59.00         |  |
| LOCKPORT      |  | 100.00        | 100.00        | 100.00        | 100.00        | 100.00        | 100.00        | *  |
| NEWFANE       |  | 90.00         | 89.00         | 83.00         | 78.00         | 75.00         | 71.00         |  |
| NIAGARA       |  | 55.00         | 56.00         | 56.00         | 56.00         | 54.00         | 49.00         | 52.74  |
| PENDLETON     |  | 90.00         | 88.00         | 84.00         | 80.00         | 74.00         | 70.00         |  |
| PORTER        |  | 88.00         | 82.00         | 76.00         | 72.00         | 70.00         | 68.00         |  |
| ROYALTON      |  | 100.00        | 98.00         | 90.00         | 87.00         | 86.00         | 88.00         |  |
| SOMERSET      |  | 98.00         | 91.00         | 86.00         | 83.60         | 79.00         | 76.00         | 0.00   |
| WHEATFIELD    |  | 65.00         | 63.00         | 62.00         | 60.00         | 55.00         | 53.00         |  |
| WILSON        |  | 84.00         | 85.00         | 81.00         | 79.00         | 73.00         | 71.00         |  |
|               |  |               |               |               |               |               |               |  |
| LOCKPORT      |  | 99.00         | 92.00         | 89.00         | 87.00         | 81.00         | 73.00         | 74.94  |
| NIAGARA FALLS |  | 84.00         | 85.00         | 81.00         | 79.00         | 73.00         | 71.00         |  |
| N.TONAWANDA   |  | 91.00         | 87.00         | 83.00         | 80.00         | 75.00         | 69.00         |  |

\*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.

## 2020 Niagara County Full Taxable Value Analysis (including Villages)

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

| Municipality                 | 2020<br>Taxable Value<br>Used for<br>2021 Levy | Equalization<br>Rate used for<br>2021 Levy | 2020<br>Full Taxable<br>Value | Actual 2020<br>Apportionment %<br>Towns/Cities | TOV & VLG<br>% of<br>total town | Actual (Village)<br>Apportionment<br>% Used for<br>2021 tax levy |
|------------------------------|--|--|-------------------------------|--|---------------------------------|--|
| <b>Royalton</b>              |  | <b>88.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$335,557,086                                  |  | \$381,314,870                 |  | 87.6085%                        | 2.883542%  |
| VLG - Middleport             | \$47,461,638                                   |  | \$53,933,680                  |  | 12.3915%                        | 0.407852%  |
| <b>Total</b>                 | <b>\$383,018,724</b>                           |  | <b>\$435,248,550</b>          | <b>3.291394%</b>                               | <b>100.0000%</b>                | <b>3.291394%</b>   |
| <b>Somerset</b>              |  | <b>76.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$122,538,349                                  |  | \$161,234,670                 |  | 86.6406%                        | 1.221030%  |
| VLG - Barker                 | \$18,894,571                                   |  | \$24,861,278                  |  | 13.3594%                        | 0.188274%  |
| <b>Total</b>                 | <b>\$141,432,920</b>                           |  | <b>\$186,095,947</b>          | <b>1.409304%</b>                               | <b>100.0000%</b>                | <b>1.409304%</b>   |
| <b>Wheatfield</b>            | <b>\$872,373,649</b>                           | <b>53.00%</b>                              | <b>\$1,645,988,017</b>        | <b>12.458979%</b>                              |                                 | <b>12.458979%</b>  |
| <b>Wilson</b>                |  | <b>71.00%</b>                              |                               |  |                                 |  |
| TOV                          | \$239,941,551                                  |  | \$337,945,846                 |  | 83.5240%                        | 2.556880%  |
| VLG - Wilson                 | \$47,331,047                                   |  | \$66,663,446                  |  | 16.4760%                        | 0.504372%  |
| <b>Total</b>                 | <b>\$287,272,598</b>                           |  | <b>\$404,609,293</b>          | <b>3.061252%</b>                               | <b>100.0000%</b>                | <b>3.061252%</b>   |
| <b>TOTAL TOWNS</b>           | <b>\$6,142,054,840</b>                         |  | <b>\$8,676,601,781</b>        | <b>65.660867%</b>                              |                                 | <b>65.660867%</b>  |
| <b>City of Lockport</b>      | <b>\$688,390,969</b>                           | <b>73.00%</b>                              | <b>\$943,001,327</b>          | <b>7.134693%</b>                               |                                 | <b>7.134693%</b>   |
| <b>City of Niagara Falls</b> | <b>\$1,280,054,530</b>                         | <b>71.00%</b>                              | <b>\$1,802,893,704</b>        | <b>13.657272%</b>                              |                                 | <b>13.657272%</b>  |
| <b>City of N. Tonawanda</b>  | <b>\$1,231,477,397</b>                         | <b>69.00%</b>                              | <b>\$1,784,749,851</b>        | <b>13.547168%</b>                              |                                 | <b>13.547168%</b>  |
| <b>TOTAL CITIES</b>          | <b>\$3,199,922,896</b>                         |  | <b>\$4,530,644,882</b>        | <b>34.339133%</b>                              |                                 | <b>34.339133%</b>  |
| <b>TOTAL ALL</b>             | <b>\$9,341,977,736</b>                         |  | <b>\$13,207,246,664</b>       | <b>100.000000%</b>                             |                                 | <b>100.000000%</b>   |

# NIAGARA COUNTY ASSESSED VALUES

## 1986-87 TO 2020-21

| YEAR OF<br>ASSESSMENT/TAX | COUNTY TOTAL<br>ASSESSED VALUE | TOTAL COUNTY<br>TAXABLE VALUE | TOTAL<br>PARCELS |
|---------------------------|--------------------------------|-------------------------------|------------------|
| 1986-1987                 | \$7,521,756,105                | \$4,058,661,473               | 82,898           |
| 1987-1988                 | \$7,696,314,875                | \$4,218,121,087               | 83,974           |
| 1988-1989                 | \$7,888,357,875                | \$4,392,219,559               | 84,581           |
| 1989-1990                 | \$7,979,978,754                | \$4,489,640,082               | 84,828           |
| 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           |
| <b>2020-2021</b>          | <b>\$13,777,438,965</b>        | <b>\$9,341,977,736</b>        | <b>94,224</b>    |

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



## Niagara County & Town Taxable Value Analysis 2019 - pg. 1 of 3

| 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                        | \$115,259,700        | \$115,259,700        | \$869,200                     | \$51,410,800         | \$52,280,000           | \$52,280,000         | \$34,821,982                | \$198,056,012        | \$232,877,994          | \$232,877,994        |
| Total Assessed Value              | \$602,452,385        | \$602,452,385        | \$5,539,988                   | \$191,909,791        | \$197,449,779          | \$197,449,779        | \$190,028,871               | \$2,442,110,225      | \$2,632,139,096        | \$2,632,139,096      |
| <u>EXEMPTIONS:</u>                |                      |                      |                               |                      |                        |                      |                             |                      |                        |                      |
| Aged 0 - 65                       | \$1,523,435          | \$1,524,385          | \$0                           | \$1,070,988          | \$1,070,988            | \$620,285            | \$688,058                   | \$2,732,779          | \$3,420,837            | \$49,700             |
| Veterans                          | \$9,435,671          | \$9,298,751          | \$159,210                     | \$4,024,501          | \$4,183,711            | \$4,125,231          | \$2,592,138                 | \$14,437,497         | \$17,029,635           | \$11,727,064         |
| Clergy                            | \$1,500              | \$1,500              | \$0                           | \$1,500              | \$1,500                | \$1,500              | \$0                         | \$4,500              | \$4,500                | \$4,500              |
| Agriculture Bldgs.                | \$1,640,200          | \$1,640,200          | \$0                           | \$709,500            | \$709,500              | \$709,500            | \$0                         | \$40,000             | \$40,000               | \$40,000             |
| Agriculture Land                  | \$21,155,727         | \$21,155,727         | \$0                           | \$9,387,900          | \$9,387,900            | \$9,387,900          | \$0                         | \$1,656,584          | \$1,656,584            | \$1,656,584          |
| Paraplegic                        | \$406,760            | \$423,135            | \$0                           | \$453,350            | \$453,350              | \$397,495            | \$0                         | \$120,945            | \$120,945              | \$0                  |
| Other Partial Exemptions          | \$857,205            | \$857,205            | \$0                           | \$79,700             | \$79,700               | \$73,700             | \$0                         | \$1,710,000          | \$1,710,000            | \$930,000            |
| Wholly Exempt Property            | \$116,676,000        | \$116,676,000        | \$15,600                      | \$3,070,100          | \$3,085,700            | \$3,085,700          | \$29,958,300                | \$1,704,449,160      | \$1,734,407,460        | \$1,734,407,460      |
|                                   |                      |                      |                               |                      |                        |                      |                             |                      |                        |                      |
| Total County Exemptions           | \$151,696,498        | \$151,576,903        | \$174,810                     | \$18,797,539         | \$18,972,349           | \$18,401,311         | \$33,238,496                | \$1,725,151,465      | \$1,758,389,961        | \$1,748,815,308      |
|                                   |                      |                      |                               |                      |                        |                      |                             |                      |                        |                      |
| <b>Total County Taxable Value</b> | <b>\$450,755,887</b> | <b>\$450,875,482</b> | <b>\$5,365,178</b>            | <b>\$173,112,252</b> | <b>\$178,477,430</b>   | <b>\$179,048,468</b> | <b>\$156,790,375</b>        | <b>\$716,958,760</b> | <b>\$873,749,135</b>   | <b>\$883,323,788</b> |

| FINAL ROLL                        | LOCKPORT               |                        | NEWFANE              |                      | NIAGARA              |                      | PENDELTON            |                      |
|-----------------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|                                   | County                 | Town                   | County               | Town                 | County               | Town                 | County               | Town                 |
| Land Value                        | \$270,426,502          | \$270,426,502          | \$83,555,075         | \$83,555,075         | \$68,063,070         | \$68,063,070         | \$122,475,750        | \$122,475,750        |
| Total Assessed Value              | \$1,549,513,874        | \$1,549,513,874        | \$472,864,221        | \$472,864,221        | \$442,241,883        | \$442,241,883        | \$587,902,551        | \$587,902,551        |
| <u>EXEMPTIONS:</u>                |                        |                        |                      |                      |                      |                      |                      |                      |
| Aged 0 - 65                       | \$3,537,597            | \$0                    | \$2,452,245          | \$0                  | \$2,414,070          | \$2,451,021          | \$4,819,264          | \$4,823,704          |
| Veterans                          | \$26,573,586           | \$26,173,511           | \$9,373,250          | \$9,062,435          | \$6,029,468          | \$4,582,882          | \$10,140,009         | \$9,949,249          |
| Clergy                            | \$4,500                | \$4,500                | \$3,000              | \$3,000              | \$3,000              | \$3,000              | \$1,500              | \$1,500              |
| Agriculture Bldgs.                | \$633,575              | \$633,575              | \$982,000            | \$982,000            | \$0                  | \$0                  | \$235,000            | \$235,000            |
| Agriculture Land                  | \$6,479,200            | \$6,479,200            | \$3,830,530          | \$3,830,530          | \$471,514            | \$471,514            | \$3,339,104          | \$3,339,104          |
| Paraplegic                        | \$148,525              | \$0                    | \$685,207            | \$0                  | \$473,235            | \$489,050            | \$180,500            | \$0                  |
| Other Partial Exemptions          | \$8,475,855            | \$8,023,255            | \$1,404,719          | \$740,349            | \$1,775,281          | \$0                  | \$134,120            | \$0                  |
| Wholly Exempt Property            | \$146,385,650          | \$146,385,350          | \$46,095,200         | \$46,095,200         | \$159,701,350        | \$159,701,350        | \$47,758,642         | \$43,467,020         |
|                                   |                        |                        |                      |                      |                      |                      |                      |                      |
| Total County Exemptions           | \$192,238,488          | \$187,699,391          | \$64,826,151         | \$60,713,514         | \$170,867,918        | \$167,698,817        | \$66,608,139         | \$61,815,577         |
|                                   |                        |                        |                      |                      |                      |                      |                      |                      |
| <b>Total County Taxable Value</b> | <b>\$1,357,275,386</b> | <b>\$1,361,814,483</b> | <b>\$408,038,070</b> | <b>\$412,150,707</b> | <b>\$271,373,965</b> | <b>\$274,543,066</b> | <b>\$521,294,412</b> | <b>\$526,086,974</b> |

## Niagara County & Town Taxable Value Analysis 2019 - pg. 2 of 3

| FINAL ROLL                        | PORTER                              |                      |                         |                      | ROYALTON                         |                      |                           |                      |
|-----------------------------------|-------------------------------------|----------------------|-------------------------|----------------------|----------------------------------|----------------------|---------------------------|----------------------|
|                                   | County:<br>Village of<br>Youngstown | County TOV           | Total County:<br>Porter | Town                 | County: Village<br>of Middleport | County TOV           | Total County:<br>Royalton | Town                 |
| Land Value                        | \$18,507,065                        | \$67,782,511         | \$862,895,576           | \$862,895,576        | \$6,073,100                      | \$81,073,005         | \$87,146,105              | \$87,146,105         |
| Total Assessed Value              | \$104,685,970                       | \$331,839,439        | \$436,525,409           | \$436,525,409        | \$60,568,339                     | \$377,903,152        | \$438,471,491             | \$438,471,491        |
| EXEMPTIONS:                       |                                     |                      |                         |                      |                                  |                      |                           |                      |
| Aged 0 - 65                       | \$247,855                           | \$808,699            | \$1,056,554             | \$706,073            | \$171,166                        | \$1,703,521          | \$1,874,687               | \$972,908            |
| Veterans                          | \$2,024,835                         | \$5,260,766          | \$7,285,601             | \$7,170,801          | \$1,539,485                      | \$7,099,138          | \$8,638,623               | \$6,412,296          |
| Clergy                            | \$1,500                             | \$3,000              | \$4,500                 | \$4,500              | \$0                              | \$1,500              | \$1,500                   | \$1,500              |
| Agriculture Bldgs.                | \$0                                 | \$244,075            | \$244,075               | \$244,075            | \$0                              | \$895,200            | \$895,200                 | \$895,200            |
| Agriculture Land                  | \$0                                 | \$1,175,300          | \$1,175,300             | \$1,175,300          | \$17,800                         | \$12,956,900         | \$12,974,700              | \$12,974,700         |
| Paraplegic                        | \$40,800                            | \$87,250             | \$128,050               | \$41,875             | \$16,350                         | \$377,267            | \$393,617                 | \$0                  |
| Other Partial Exemptions          | \$3,500                             | \$466,000            | \$469,500               | \$469,500            | \$1,146,100                      | \$982,575            | \$2,128,675               | \$1,412,600          |
| Wholly Exempt Property            | \$6,189,000                         | \$22,488,450         | \$28,677,450            | \$28,677,450         | \$10,215,800                     | \$18,329,965         | \$28,545,765              | \$28,557,065         |
|                                   |                                     |                      |                         |                      |                                  |                      |                           |                      |
| Total County Exemptions           | \$8,507,490                         | \$30,533,540         | \$39,041,030            | \$38,489,574         | \$13,106,701                     | \$42,346,066         | \$55,452,767              | \$51,226,269         |
|                                   |                                     |                      |                         |                      |                                  |                      |                           |                      |
| <b>Total County Taxable Value</b> | <b>\$96,178,480</b>                 | <b>\$301,305,899</b> | <b>\$397,484,379</b>    | <b>\$398,035,835</b> | <b>\$47,461,638</b>              | <b>\$335,557,086</b> | <b>\$383,018,724</b>      | <b>\$387,245,222</b> |

| FINAL ROLL                        | SOMERSET                        |                      |                           |                      | WHEATFIELD           |                      | WILSON                       |                      |                         |                      |
|-----------------------------------|---------------------------------|----------------------|---------------------------|----------------------|----------------------|----------------------|------------------------------|----------------------|-------------------------|----------------------|
|                                   | County:<br>Village of<br>Barker | County TOV           | Total County:<br>Somerset | Town                 | County               | Town                 | County: Village<br>of Wilson | County TOV           | Total County:<br>Wilson | Town                 |
| Land Value                        | \$3,188,800                     | \$39,923,905         | \$43,112,705              | \$43,112,705         | \$138,030,469        | \$138,030,469        | \$6,317,950                  | \$60,797,000         | \$67,114,950            | \$67,114,950         |
| Total Assessed Value              | \$26,133,360                    | \$330,501,148        | \$356,634,508             | \$356,634,508        | \$1,080,736,070      | \$1,080,736,070      | \$63,049,006                 | \$256,203,554        | \$319,252,560           | \$319,252,560        |
| EXEMPTIONS:                       |                                 |                      |                           |                      |                      |                      |                              |                      |                         |                      |
| Aged 0 - 65                       | \$52,688                        | \$1,107,252          | \$1,159,940               | \$884,945            | \$6,860,570          | \$84,768             | \$197,450                    | \$1,406,933          | \$1,604,383             | \$856,370            |
| Veterans                          | \$651,901                       | \$3,471,943          | \$4,123,844               | \$4,063,804          | \$17,124,926         | \$12,056,995         | \$1,526,066                  | \$5,751,660          | \$7,277,726             | \$7,169,941          |
| Clergy                            | \$1,500                         | \$1,500              | \$3,000                   | \$3,000              | \$13,500             | \$13,500             | \$0                          | \$1,500              | \$1,500                 | \$1,500              |
| Agriculture Bldgs.                | \$0                             | \$1,451,633          | \$1,451,633               | \$1,451,633          | \$255,382            | \$255,382            | \$0                          | \$616,500            | \$616,500               | \$616,500            |
| Agriculture Land                  | \$0                             | \$4,179,106          | \$4,179,106               | \$4,179,106          | \$1,670,589          | \$1,670,589          | \$1,553                      | \$3,217,076          | \$3,218,629             | \$3,218,629          |
| Paraplegic                        | \$39,700                        | \$295,005            | \$334,705                 | \$56,300             | \$1,010,260          | \$722,950            | \$34,250                     | \$125,921            | \$160,171               | \$0                  |
| Other Partial Exemptions          | \$0                             | \$407,360            | \$407,360                 | \$407,360            | \$3,370,070          | \$2,371,000          | \$54,000                     | \$679,113            | \$733,113               | \$431,100            |
| Wholly Exempt Property            | \$6,493,000                     | \$196,960,880        | \$203,453,880             | \$203,453,880        | \$178,007,124        | \$178,007,124        | \$13,904,640                 | \$4,463,300          | \$18,367,940            | \$18,367,940         |
|                                   |                                 |                      |                           |                      |                      |                      |                              |                      |                         |                      |
| Total County Exemptions           | \$7,238,789                     | \$207,874,679        | \$215,113,468             | \$214,500,028        | \$208,312,421        | \$195,182,308        | \$15,717,959                 | \$16,262,003         | \$31,979,962            | \$30,661,980         |
|                                   |                                 |                      |                           |                      |                      |                      |                              |                      |                         |                      |
| <b>Total County Taxable Value</b> | <b>\$18,894,571</b>             | <b>\$122,626,469</b> | <b>\$141,521,040</b>      | <b>\$142,134,480</b> | <b>\$872,423,649</b> | <b>\$885,553,762</b> | <b>\$47,331,047</b>          | <b>\$239,941,551</b> | <b>\$287,272,598</b>    | <b>\$288,590,580</b> |

## Niagara County & Town Taxable Value Analysis 2019 - pg. 3 of 3

| FINAL ROLL                 | LOCKPORT<br>CITY | NIAGARA<br>FALLS | NORTH<br>TONAWANDA | Sub-Total: Towns<br>(inc. Vil. & TOV) |                 | Sub-<br>Totals:<br>Cities | Grand Totals     | % Exempt |
|----------------------------|------------------|------------------|--------------------|---------------------------------------|-----------------|---------------------------|------------------|----------|
|                            | County           | County           | County             | County                                | Town            | County                    |                  |          |
| Land Value                 | \$90,665,430     | \$284,131,897    | \$274,173,278      | \$2,143,237,896                       | \$2,143,237,896 | \$648,970,605             | \$2,792,208,501  | 0.00%    |
| Total Assessed Value       | \$823,912,279    | \$2,372,083,639  | \$1,470,367,436    | \$9,116,183,827                       | \$9,116,183,827 | \$4,666,363,354           | \$13,782,547,181 | 0.00%    |
| EXEMPTIONS:                |                  |                  |                    |                                       |                 |                           |                  |          |
| Aged 0 - 65                | \$2,704,942      | \$17,176,014     | \$16,321,624       | \$31,794,570                          | \$12,974,159    | \$36,202,580              | \$67,997,150     | 0.14%    |
| Veterans                   | \$14,995,713     | \$25,700,588     | \$38,506,137       | \$127,216,050                         | \$111,792,960   | \$79,202,438              | \$206,418,488    | 1.23%    |
| Clergy                     | \$7,500          | \$9,000          | \$25,500           | \$43,500                              | \$43,500        | \$42,000                  | \$85,500         | 0.00%    |
| Agriculture Bldgs.         | \$0              | \$0              | \$0                | \$7,703,065                           | \$7,703,065     | \$0                       | \$7,703,065      | 0.08%    |
| Agriculture Land           | \$188,823        | \$0              | \$0                | \$69,538,883                          | \$69,538,883    | \$188,823                 | \$69,727,706     | 0.76%    |
| Paraplegic                 | \$683,373        | \$2,697,292      | \$3,016,842        | \$4,495,325                           | \$2,130,805     | \$6,397,507               | \$10,892,832     | 0.02%    |
| Other Partial Exemptions   | \$6,531,130      | \$16,070,371     | \$5,407,842        | \$21,545,598                          | \$15,716,069    | \$28,009,343              | \$49,554,941     | 0.17%    |
| Wholly Exempt Property     | \$106,047,828    | \$1,030,375,844  | \$175,543,544      | \$2,711,162,161                       | \$2,706,881,539 | \$1,311,967,216           | \$4,023,129,377  | 29.69%   |
|                            |                  |                  |                    |                                       |                 |                           |                  |          |
| Total County Exemptions    | \$131,159,309    | \$1,092,029,109  | \$238,821,489      | \$2,973,499,152                       | \$2,926,780,980 | \$1,462,009,907           | \$4,435,509,059  | 32.11%   |
|                            |                  |                  |                    |                                       |                 |                           |                  |          |
| Total County Taxable Value | \$692,752,970    | \$1,280,054,530  | \$1,231,545,947    | \$6,142,684,675                       | \$6,189,402,847 | \$3,204,353,447           | \$9,347,038,122  | 67.89%   |

Equalized Total Assessed Value 20,019,276,709

| Exemption Code | Exemption Name                   | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|----------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12100          | NYS - GENERALLY                  | RPTL 404(1)         | 394                  | 243,583,232                         | 1.22                      |
| 12350          | PUBLIC AUTHORITY - STATE         | RPTL 412            | 84                   | 2,890,901,362                       | 14.44                     |
| 12370          | STATE AUTHORITIES SPECIFIED      | RPTL 412            | 9                    | 23,397,120                          | 0.12                      |
| 13100          | CO - GENERALLY                   | RPTL 406(1)         | 79                   | 121,945,531                         | 0.61                      |
| 13350          | CITY - GENERALLY                 | RPTL 406(1)         | 410                  | 373,806,229                         | 1.87                      |
| 13380          | CITY - NOT EX BY RPTL 406(1)     | GEN MUNY L 411      | 1                    | 708,028                             | 0.00                      |
| 13442          | CITY O/S LIMITS - SEWER OR WATER | RPTL 406(3)         | 16                   | 9,029,740                           | 0.05                      |
| 13500          | TOWN - GENERALLY                 | RPTL 406(1)         | 307                  | 61,279,832                          | 0.31                      |
| 13510          | TOWN - CEMETERY LAND             | RPTL 446            | 20                   | 3,079,749                           | 0.02                      |
| 13650          | VG - GENERALLY                   | RPTL 406(1)         | 50                   | 11,598,592                          | 0.06                      |
| 13730          | VG O/S LIMITS - SPECIFIED USES   | RPTL 406(2)         | 2                    | 43,523                              | 0.00                      |
| 13740          | VG O/S LIMITS - SEWER OR WATER   | RPTL 406(3)         | 1                    | 11,477                              | 0.00                      |
| 13800          | SCHOOL DISTRICT                  | RPTL 408            | 99                   | 571,948,921                         | 2.86                      |
| 13850          | BOCES                            | RPTL 408            | 3                    | 14,600,554                          | 0.07                      |
| 13870          | SPEC DIST USED FOR PURPOSE ESTAB | RPTL 410            | 19                   | 103,258,329                         | 0.52                      |
| 13970          | REGIONAL OTB CORPORATION         | RACING L 513        | 2                    | 1,305,306                           | 0.01                      |
| 14100          | USA - GENERALLY                  | RPTL 400(1)         | 27                   | 47,560,185                          | 0.24                      |
| 14110          | USA - SPECIFIED USES             | STATE L 54          | 8                    | 38,899,174                          | 0.19                      |
| 14300          | INDIAN RESERVATION               | RPTL 454            | 48                   | 241,879,424                         | 1.21                      |
| 18020          | MUNICIPAL INDUSTRIAL DEV AGENCY  | RPTL 412-a          | 266                  | 815,896,865                         | 4.08                      |
| 18060          | URBAN REN: OWNER-MUN U R AGENCY  | GEN MUNY 555 & 560  | 8                    | 1,702,676                           | 0.01                      |
| 18100          | HOUSING: OWNER - MUNICIPALITY    | P H FI L 36-a(2)    | 10                   | 18,359,452                          | 0.09                      |
| 18180          | UDC OWNED NON-HOUSING PROJECT    | MC K UCON L 6272    | 3                    | 203,380                             | 0.00                      |
| 21600          | RES OF CLERGY - RELIG CORP OWNER | RPTL 462            | 46                   | 10,229,807                          | 0.05                      |
| 25110          | NONPROF CORP - RELIG(CONST PROT) | RPTL 420-a          | 472                  | 167,194,393                         | 0.84                      |
| 25120          | NONPROF CORP - EDUCL(CONST PROT) | RPTL 420-a          | 14                   | 18,506,398                          | 0.09                      |
| 25130          | NONPROF CORP - CHAR (CONST PROT) | RPTL 420-a          | 84                   | 56,815,813                          | 0.28                      |
| 25210          | NONPROF CORP - HOSPITAL          | RPTL 420-a          | 28                   | 112,101,806                         | 0.56                      |
| 25230          | NONPROF CORP - MORAL/MENTAL IMP  | RPTL 420-a          | 55                   | 28,885,426                          | 0.14                      |
| 25300          | NONPROF CORP - SPECIFIED USES    | RPTL 420-b          | 96                   | 40,533,295                          | 0.20                      |
| 25600          | NONPROFIT HEALTH MAINTENANCE ORG | RPTL 486-a          | 5                    | 4,560,701                           | 0.02                      |
| 26100          | VETERANS ORGANIZATION            | RPTL 452            | 17                   | 3,265,863                           | 0.02                      |
| 26250          | HISTORICAL SOCIETY               | RPTL 444            | 11                   | 2,479,600                           | 0.01                      |

Equalized Total Assessed Value 20,019,276,709

| Exemption Code | Exemption Name                     | Statutory Authority  | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|------------------------------------|----------------------|----------------------|-------------------------------------|---------------------------|
| 26400          | INC VOLUNTEER FIRE CO OR DEPT      | RPTL 464(2)          | 70                   | 29,410,758                          | 0.15                      |
| 27350          | PRIVATELY OWNED CEMETERY LAND      | RPTL 446             | 94                   | 10,712,036                          | 0.05                      |
| 28100          | NOT-FOR-PROFIT HOUSING CO          | RPTL 422             | 5                    | 9,425,211                           | 0.05                      |
| 28110          | NOT-FOR-PROFIT HOUSING COMPANY     | RPTL 422             | 7                    | 9,552,829                           | 0.05                      |
| 28120          | NOT-FOR-PROFIT HOUSING CO          | RPTL 422             | 43                   | 45,066,790                          | 0.23                      |
| 28220          | URBAN REN:OWNER-COMM DEV CORP      | P H FI L 260         | 40                   | 1,376,620                           | 0.01                      |
| 28520          | NOT-FOR-PROFIT NURSING HOME CO     | RPTL 422             | 4                    | 48,707,854                          | 0.24                      |
| 28550          | NOT-FOR-PROFIT HOUS CO-SR CITS CTR | RPTL 422             | 2                    | 1,238,219                           | 0.01                      |
| 30300          | SOLAR OR WIND ENERGY SYSTEM        | RPTL 487             | 62                   | 2,898,319                           | 0.01                      |
| 33401          | TAX SALE - CITY OWNED              | RPTL 406(5)          | 1                    | 8,630                               | 0.00                      |
| 38260          | MUN HSNG AUTH -NYS AIDED           | PUB HSNG L 52(4)&(5) | 30                   | 39,338,462                          | 0.20                      |
| 41101          | VETS EX BASED ON ELIGIBLE FUNDS    | RPTL 458(1)          | 76                   | 230,559                             | 0.00                      |
| 41102          | VETS EX BASED ON ELIGIBLE FUNDS    | RPTL 458(1)          | 12                   | 39,966                              | 0.00                      |
| 41111          | VET PRO RATA: FULL VALUE ASSMT     | RPTL 458(5)          | 375                  | 19,610,782                          | 0.10                      |
| 41112          | VET PRO RATA: FULL VALUE ASSMT     | RPTL 458(5)          | 15                   | 724,155                             | 0.00                      |
| 41120          | ALT VET EX-WAR PERIOD-NON-COMBAT   | RPTL 458-a           | 2,292                | 40,763,681                          | 0.20                      |
| 41121          | ALT VET EX-WAR PERIOD-NON-COMBAT   | RPTL 458-a           | 1,180                | 21,113,530                          | 0.11                      |
| 41122          | ALT VET EX-WAR PERIOD-NON-COMBAT   | RPTL 458-a           | 1,300                | 19,339,260                          | 0.10                      |
| 41125          | ALT VET EX-WAR PERIOD-NON-COMBAT   | RPTL 458-a           | 1                    | 18,679                              | 0.00                      |
| 41130          | ALT VET EX-WAR PERIOD-COMBAT       | RPTL 458-a           | 1,935                | 57,995,273                          | 0.29                      |
| 41131          | ALT VET EX-WAR PERIOD-COMBAT       | RPTL 458-a           | 968                  | 28,911,046                          | 0.14                      |
| 41132          | ALT VET EX-WAR PERIOD-COMBAT       | RPTL 458-a           | 960                  | 23,720,756                          | 0.12                      |
| 41140          | ALT VET EX-WAR PERIOD-DISABILITY   | RPTL 458-a           | 923                  | 41,321,576                          | 0.21                      |
| 41141          | ALT VET EX-WAR PERIOD-DISABILITY   | RPTL 458-a           | 482                  | 21,859,279                          | 0.11                      |
| 41142          | ALT VET EX-WAR PERIOD-DISABILITY   | RPTL 458-a           | 338                  | 11,346,354                          | 0.06                      |
| 41145          | ALT VET EX-WAR PERIOD-DISABILITY   | RPTL 458-a           | 6                    | 288,979                             | 0.00                      |
| 41150          | COLD WAR VETERANS (10%)            | RPTL 458-b           | 2                    | 8,539                               | 0.00                      |
| 41151          | COLD WAR VETERANS (10%)            | RPTL 458-b           | 97                   | 403,046                             | 0.00                      |
| 41152          | COLD WAR VETERANS (10%)            | RPTL 458-b           | 657                  | 2,747,695                           | 0.01                      |
| 41171          | COLD WAR VETERANS (DISABLED)       | RPTL 458-b           | 9                    | 161,241                             | 0.00                      |
| 41172          | COLD WAR VETERANS (DISABLED)       | RPTL 458-b           | 72                   | 1,246,025                           | 0.01                      |
| 41300          | PARAPLEGIC VETS                    | RPTL 458(3)          | 12                   | 3,034,243                           | 0.02                      |
| 41400          | CLERGY                             | RPTL 460             | 57                   | 127,770                             | 0.00                      |

Equalized Total Assessed Value 20,019,276,709

| Exemption Code | Exemption Name                        | Statutory Authority   | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|---------------------------------------|-----------------------|----------------------|-------------------------------------|---------------------------|
| 41700          | AGRICULTURAL BUILDING                 | RPTL 483              | 123                  | 8,164,152                           | 0.04                      |
| 41720          | AGRICULTURAL DISTRICT                 | AG-MKTS L 305         | 1,715                | 76,958,029                          | 0.38                      |
| 41730          | AGRIC LAND-INDIV NOT IN AG DIST       | AG MKTS L 306         | 142                  | 7,810,993                           | 0.04                      |
| 41750          | AG LAND ELIGIBLE FOR AG ASSMT         | AG-MKTS 305(7)        | 13                   | 159,152                             | 0.00                      |
| 41800          | PERSONS AGE 65 OR OVER                | RPTL 467              | 292                  | 14,461,603                          | 0.07                      |
| 41801          | PERSONS AGE 65 OR OVER                | RPTL 467              | 957                  | 31,278,249                          | 0.16                      |
| 41802          | PERSONS AGE 65 OR OVER                | RPTL 467              | 888                  | 39,829,946                          | 0.20                      |
| 41805          | PERSONS AGE 65 OR OVER                | RPTL 467              | 220                  | 13,716,679                          | 0.07                      |
| 41900          | PHYSICALLY DISABLED                   | RPTL 459              | 13                   | 331,501                             | 0.00                      |
| 41901          | PHYSICALLY DISABLED                   | RPTL 459              | 3                    | 49,449                              | 0.00                      |
| 41930          | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c            | 15                   | 956,225                             | 0.00                      |
| 41931          | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c            | 189                  | 6,486,307                           | 0.03                      |
| 41932          | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c            | 75                   | 2,921,899                           | 0.01                      |
| 41935          | DISABILITIES AND LIMITED INCOMES      | RPTL 459-c            | 37                   | 2,049,931                           | 0.01                      |
| 42100          | SILOS, MANURE STORAGE TANKS,          | RPTL 483-a            | 27                   | 1,232,100                           | 0.01                      |
| 42120          | TEMPORARY GREENHOUSES                 | RPTL 483-c            | 9                    | 515,401                             | 0.00                      |
| 42130          | FARM OR FOOD PROCESSING LABOR CAMPS   | RPTL 483-d            | 32                   | 2,062,698                           | 0.01                      |
| 44210          | HOME IMPROVEMENTS                     | RPTL 421-f            | 91                   | 895,075                             | 0.00                      |
| 44211          | HOME IMPROVEMENTS                     | RPTL 421-f            | 11                   | 322,642                             | 0.00                      |
| 44212          | HOME IMPROVEMENTS                     | RPTL 421-f            | 201                  | 3,712,221                           | 0.02                      |
| 47200          | RAILROAD - PARTIALLY EXEMPT           | RPTL 489-d&dd         | 1                    | 4,267,882                           | 0.02                      |
| 47590          | Mix-use Properties outside NYC        | RPTL S485-a           | 6                    | 1,497,437                           | 0.01                      |
| 47610          | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b            | 125                  | 10,482,305                          | 0.05                      |
| 47611          | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b            | 34                   | 1,567,086                           | 0.01                      |
| 47612          | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b            | 29                   | 5,957,828                           | 0.03                      |
| 47842          | Green Bldg LEED - Silver              | RPTL S470             | 3                    | 921,514                             | 0.00                      |
| 47852          | Green Bldg LEED - Gold                | RPTL S470             | 3                    | 1,155,583                           | 0.01                      |
| 47862          | Green Bldg LEED - Platinum            | RPTL S470             | 2                    | 436,400                             | 0.00                      |
| 48650          | LTD PROF HOUSING CO                   | P H FI L 33,556,654-a | 14                   | 13,868,583                          | 0.07                      |
| 48660          | HOUSING DEVELOPMENT FUND CO           | P H FI L 577,654-a    | 11                   | 13,562,877                          | 0.07                      |
| 48670          | REDEVELOPMENT HOUSING CO              | P H FI L 125 & 127    | 1                    | 1,146,377                           | 0.01                      |
| 49502          | SOLAR OR WIND ENERGY SYSTEM           | RPTL 487              | 3                    | 263,668                             | 0.00                      |
| 49505          | SOLAR OR WIND ENERGY SYSTEM           | RPTL 487              | 2                    | 621,127                             | 0.00                      |

Equalized Total Assessed Value 20,019,276,709

| Exemption Code                                   | Exemption Name                 | Statutory Authority        | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|--|--------------------------------|----------------------------|----------------------|-------------------------------------|---------------------------|
| 49530  | INDUSTRIAL WASTE TREATMENT FAC | RPTL 477                   | 1                    | 552,174                             | 0.00                      |
| 50000  | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 1                    | 364,110                             | 0.00                      |
| 51002  | SYSTEM CODE                    | STATUTORY AUTH NOT DEFINED | 53                   | 1,949,315                           | 0.01                      |
| Total Exemptions Exclusive of System Exemptions: |                                |                            | 20,109               | 6,802,535,038                       | 33.98                     |
| Total System Exemptions:                         |                                |                            | 54                   | 2,313,425                           | 0.01                      |
| Totals:  |                                |                            | 20,163               | 6,804,848,463                       | 33.99                     |

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: \$1,804,986.93



# STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

| MUNICIPALITY          | 2020<br>FINAL<br>EQ. RATE | ALTERNATIVE VETS EXEMPTION    |                   |                     |                   |                  |                   |                              | EQUALIZED                    | RPTL 458(5)                   |                       |
|-----------------------|---------------------------|-------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|------------------------------|------------------------------|-------------------------------|-----------------------|
|                       |                           | NON-COMBAT<br>WARTIME VETERAN |                   | COMBAT ZONE VETERAN |                   | DISABLED VETERAN |                   | MAXIMUM<br>ASSESSED<br>VALUE | MAXIMUM<br>ASSESSED<br>VALUE | PRO RATA<br>VETS<br>EXEMPTION | COLD WAR              |
|                       |                           | MAXIMUM<br>15%                | MAXIMUM<br>EXEMPT | MAXIMUM<br>25%      | MAXIMUM<br>EXEMPT | MAXIMUM<br>50%   | MAXIMUM<br>EXEMPT |                              |                              |                               | EXEMPTION<br>ACCEPTED |
| NIAGARA COUNTY*       | 73.92                     | 18,000                        | -                 | 30,000              | -                 | 60,000           | 0                 | 120,000                      | 0                            | Yes                           | Yes                   |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| CAMBRIA               | 95.00                     | 18,000                        | 17,100            | 30,000              | 28,500            | 60,000           | 57,000            | 120,000                      | 114,000                      | Yes                           | No                    |
| HARTLAND              | 86.00                     | 18,000                        | 15,480            | 30,000              | 25,800            | 60,000           | 51,600            | 120,000                      | 103,200                      | Yes                           | No                    |
| MIDDLEPORT (VLG)      | 86.00                     | 9,000                         | 7,740             | 15,000              | 12,900            | 60,000           | 51,600            | 60,000                       | 51,600                       | Yes                           | No                    |
| LEWISTON              | 62.00                     | 12,000                        | 7,440             | 20,000              | 12,400            | 40,000           | 24,800            | 80,000                       | 49,600                       | Yes                           | No                    |
| LEWISTON (VLG)        | 62.00                     | 12,000                        | 7,440             | 20,000              | 12,400            | 40,000           | 24,800            | 80,000                       | 49,600                       | Yes                           | No                    |
| LOCKPORT (TOWN)       | 100.00                    | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | 0                             | No                    |
| NEWFANE               | 75.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | 0                             | No                    |
| NIAGARA               | 54.00                     | 12,000                        | 6,480             | 20,000              | 10,800            | 40,000           | 21,600            | 80,000                       | 43,200                       | Yes                           | No                    |
| PENDLETON             | 74.00                     | 18,000                        | 13,320            | 30,000              | 22,200            | 60,000           | 44,400            | 120,000                      | 88,800                       | Yes                           | No                    |
| PORTER                | 70.00                     | 18,000                        | 12,600            | 30,000              | 21,000            | 60,000           | 42,000            | 120,000                      | 84,000                       | Yes                           | No                    |
| YOUNGSTOWN (VLG)      | 70.00                     | 18,000                        | 12,600            | 30,000              | 21,000            | 60,000           | 42,000            | 120,000                      | 84,000                       | Yes                           | No                    |
| ROYALTON              | 86.00                     | 12,000                        | 10,320            | 20,000              | 17,200            | 40,000           | 34,400            | 80,000                       | 68,800                       | Yes                           | No                    |
| SOMERSET              | 79.00                     | 18,000                        | 14,220            | 12,000              | 9,480             | 60,000           | 47,400            | 120,000                      | 94,800                       | Yes                           | No                    |
| BARKER (VLG)          | 79.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | Yes                           | No                    |
| WHEATFIELD            | 55.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | No                            | No                    |
| WILSON                | 73.00                     | 12,000                        | 8,760             | 20,000              | 14,600            | 40,000           | 29,200            | 80,000                       | 58,400                       | Yes                           | No                    |
| WILSON (VLG)          | 73.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | Yes                           | No                    |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| CITY OF LOCKPORT      | 81.00                     | 9,000                         | 7,290             | 15,000              | 12,150            | 30,000           | 24,300            | 60,000                       | 48,600                       | No                            | No                    |
| CITY OF NIAGARA FALLS | 73.00                     | 12,000                        | 8,760             | 20,000              | 14,600            | 40,000           | 29,200            | 80,000                       | 58,400                       | Yes                           | No                    |
| CITY OF N. TONAWANDA  | 75.00                     | 6,000                         | 4,500             | 10,000              | 7,500             | 20,000           | 15,000            | 120,000                      | 90,000                       | Yes                           | Yes                   |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| SCHOOL DISTRICTS      |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| BARKER                | 0.00                      | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              | 0                             | 0                     |
| LOCKPORT              | 0.00                      | 9,000                         | 18,000            | 15,000              | 30,000            | 30,000           | 60,000            | 120,000                      |                              |                               |                       |
| NIAGARA WHEATFIELD    | 0.00                      | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              |                               |                       |
| N. TONAWANDA          |                           | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              |                               |                       |

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

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



# **SECTION V**

## **MISCELLANEOUS DATA**

### **➤ EXEMPTION INFORMATION**

- AGED**
- VETERANS**
- STAR**

### **➤ TAX MAPS STATS**

**PAGES 64 - 67**

## PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

| <b>MUNICIPALITY</b>      | <b>BASE AMOUNT</b> |               | <b>MAXIMUM AMOUNT</b> |               |
|--------------------------|--------------------|---------------|-----------------------|---------------|
| New York State*          | Up to \$29,000     | 50% exemption | \$37,399.99           | 5% exemption  |
| Niagara County *         | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| City of Lockport*        | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| City of Niagara Falls*   | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| City of North Tonawanda* | \$12,025 or less   | 50% exemption | \$17,725.00           | 20% exemption |
| Town of Cambria*         | Less than \$21,000 | 50% exemption | \$28,499.98           | 10% exemption |
| Town of Hartland         |                    |               | \$19,500.00           | 50% exemption |
| Town of Lewiston         |                    |               | \$10,500.00           | 50% exemption |
| Town of Lockport**       |                    |               |                       |               |
| Town of Newfane**        |                    |               |                       |               |
| Town of Niagara *        | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| Town of Pendleton*       | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| Town of Porter**         | Less than \$18,025 | 50% exemption | \$25,524.99           | 10% exemption |
| Town of Royalton         |                    |               | \$19,500.00           | 50% exemption |
| Town of Somerset         | Less than \$18,025 | 50% exemption | \$25,524.99           | 10% exemption |
| Town of Wheatfield**     | Less than \$21,000 | 50% exemption | \$28,499.99           | 10% exemption |
| Town of Wilson*          | Less than \$15,025 | 50% exemption | \$22,524.99           | 10% exemption |
| Village of Barker        |                    |               | \$19,500.00           | 50% exemption |
| Village of Lewiston*     | \$15,025 or less   | 50% exemption | \$23,424.98           | 10% exemption |
| Village of Middleport    |                    |               | \$7,200.00            | 50% exemption |
| Village of Wilson*       | Less than \$12,025 | 50% exemption | \$19,524.99           | 10% exemption |
| Village of Youngstown*   | \$12,025 or less   |               | \$19,524.99           | 10% exemption |

| <b>SCHOOL DISTRICTS</b> | <b>BASE AMOUNT</b> |               | <b>MAXIMUM AMOUNT</b> |               |
|-------------------------|--------------------|---------------|-----------------------|---------------|
| 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                |                    |               | \$29,000.00           | 50% exemption |
| Medina Central*         | \$12,500 or less   | 50% exemption | \$18,200.00           | 20% exemption |
| Newfane Central*        | Less than \$18,025 | 50% exemption | \$25,524.99           | 10% exemption |
| Niagara Wheatfield*     | Less than \$18,025 | 50% exemption | \$25,424.99           | 10% exemption |
| Royalton-Hartland*      | Less than \$21,000 |               | \$28,499.99           | 10% exemption |
| Starpoint Central*      | Less than \$16,500 | 50% exemption | \$24,900.00           | 5% exemption  |
| Wilson Central*         | Less than \$12,025 | 50% exemption | \$19,524.99           | 10% exemption |
| Niagara Falls City*     | \$13,500 or less   | 50% exemption | \$17,099.99           | 20% exemption |
| North Tonawanda City*   | \$12,500 or less   | 50% exemption | \$17,725.00           | 20% exemption |

**Applications for Senior exemptions are accepted by assessors as follows:**

|                                 |                     |
|---------------------------------|---------------------|
| <b>Towns:</b>                   | January 1 - March 1 |
| <b>City of Lockport:</b>        | January 2 - May 1   |
| <b>City of Niagara Falls:</b>   | October 1 – March 1 |
| <b>City of North Tonawanda:</b> | October 1 – March 1 |

Sliding Scale\*

No town tax \*\*

# STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

| MUNICIPALITY          | 2020<br>FINAL<br>EQ. RATE | ALTERNATIVE VETS EXEMPTION    |                   |                     |                   |                  |                   |                              | EQUALIZED                    | RPTL 458(5)                   |                       |
|-----------------------|---------------------------|-------------------------------|-------------------|---------------------|-------------------|------------------|-------------------|------------------------------|------------------------------|-------------------------------|-----------------------|
|                       |                           | NON-COMBAT<br>WARTIME VETERAN |                   | COMBAT ZONE VETERAN |                   | DISABLED VETERAN |                   | MAXIMUM<br>ASSESSED<br>VALUE | MAXIMUM<br>ASSESSED<br>VALUE | PRO RATA<br>VETS<br>EXEMPTION | COLD WAR              |
|                       |                           | MAXIMUM<br>15%                | MAXIMUM<br>EXEMPT | MAXIMUM<br>25%      | MAXIMUM<br>EXEMPT | MAXIMUM<br>50%   | MAXIMUM<br>EXEMPT |                              |                              |                               | EXEMPTION<br>ACCEPTED |
| NIAGARA COUNTY*       | 73.92                     | 18,000                        | -                 | 30,000              | -                 | 60,000           | 0                 | 120,000                      | 0                            | Yes                           | Yes                   |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| CAMBRIA               | 95.00                     | 18,000                        | 17,100            | 30,000              | 28,500            | 60,000           | 57,000            | 120,000                      | 114,000                      | Yes                           | No                    |
| HARTLAND              | 86.00                     | 18,000                        | 15,480            | 30,000              | 25,800            | 60,000           | 51,600            | 120,000                      | 103,200                      | Yes                           | No                    |
| MIDDLEPORT (VLG)      | 86.00                     | 9,000                         | 7,740             | 15,000              | 12,900            | 60,000           | 51,600            | 60,000                       | 51,600                       | Yes                           | No                    |
| LEWISTON              | 62.00                     | 12,000                        | 7,440             | 20,000              | 12,400            | 40,000           | 24,800            | 80,000                       | 49,600                       | Yes                           | No                    |
| LEWISTON (VLG)        | 62.00                     | 12,000                        | 7,440             | 20,000              | 12,400            | 40,000           | 24,800            | 80,000                       | 49,600                       | Yes                           | No                    |
| LOCKPORT (TOWN)       | 100.00                    | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | 0                             | No                    |
| NEWFANE               | 75.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | 0                             | No                    |
| NIAGARA               | 54.00                     | 12,000                        | 6,480             | 20,000              | 10,800            | 40,000           | 21,600            | 80,000                       | 43,200                       | Yes                           | No                    |
| PENDLETON             | 74.00                     | 18,000                        | 13,320            | 30,000              | 22,200            | 60,000           | 44,400            | 120,000                      | 88,800                       | Yes                           | No                    |
| PORTER                | 70.00                     | 18,000                        | 12,600            | 30,000              | 21,000            | 60,000           | 42,000            | 120,000                      | 84,000                       | Yes                           | No                    |
| YOUNGSTOWN (VLG)      | 70.00                     | 18,000                        | 12,600            | 30,000              | 21,000            | 60,000           | 42,000            | 120,000                      | 84,000                       | Yes                           | No                    |
| ROYALTON              | 86.00                     | 12,000                        | 10,320            | 20,000              | 17,200            | 40,000           | 34,400            | 80,000                       | 68,800                       | Yes                           | No                    |
| SOMERSET              | 79.00                     | 18,000                        | 14,220            | 12,000              | 9,480             | 60,000           | 47,400            | 120,000                      | 94,800                       | Yes                           | No                    |
| BARKER (VLG)          | 79.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | Yes                           | No                    |
| WHEATFIELD            | 55.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | No                            | No                    |
| WILSON                | 73.00                     | 12,000                        | 8,760             | 20,000              | 14,600            | 40,000           | 29,200            | 80,000                       | 58,400                       | Yes                           | No                    |
| WILSON (VLG)          | 73.00                     | -                             | -                 | -                   | -                 | -                | -                 | -                            | -                            | Yes                           | No                    |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| CITY OF LOCKPORT      | 81.00                     | 9,000                         | 7,290             | 15,000              | 12,150            | 30,000           | 24,300            | 60,000                       | 48,600                       | No                            | No                    |
| CITY OF NIAGARA FALLS | 73.00                     | 12,000                        | 8,760             | 20,000              | 14,600            | 40,000           | 29,200            | 80,000                       | 58,400                       | Yes                           | No                    |
| CITY OF N. TONAWANDA  | 75.00                     | 6,000                         | 4,500             | 10,000              | 7,500             | 20,000           | 15,000            | 120,000                      | 90,000                       | Yes                           | Yes                   |
|                       |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| SCHOOL DISTRICTS      |                           |                               |                   |                     |                   |                  |                   |                              |                              |                               |                       |
| BARKER                | 0.00                      | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              | 0                             | 0                     |
| LOCKPORT              | 0.00                      | 9,000                         | 18,000            | 15,000              | 30,000            | 30,000           | 60,000            | 120,000                      |                              |                               |                       |
| NIAGARA WHEATFIELD    | 0.00                      | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              |                               |                       |
| N. TONAWANDA          |                           | 6,000                         | 18,000            | 10,000              | 30,000            | 20,000           | 60,000            | 120,000                      |                              |                               |                       |

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

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

## School District's Maximum 2020-21 STAR Savings by Municipality

### Niagara County

| Municipal Name          | School District Name | Class | Basic | Enhanced |
|-------------------------|----------------------|-------|-------|----------|
| City of Lockport        | Lockport             | -     | \$717 | \$1,597  |
| City of Niagara Falls   | Niagara Falls        | -     | \$463 | \$1,051  |
| City of North Tonawanda | North Tonawanda      | -     | \$547 | \$1,253  |
| Town of Cambria         | Lockport             | -     | \$705 | \$1,570  |
| Town of Cambria         | Newfane              | -     | \$669 | \$1,489  |
| Town of Cambria         | Niagara-Wheatfield   | H     | \$470 | \$1,046  |
| Town of Cambria         | Niagara-Wheatfield   | N     | \$642 | \$1,437  |
| Town of Cambria         | Starpoint            | -     | \$576 | \$1,283  |
| Town of Cambria         | Wilson               | -     | \$640 | \$1,425  |
| Town of Hartland        | Barker               | -     | \$445 | \$1,018  |
| Town of Hartland        | Medina               | -     | \$614 | \$1,406  |
| Town of Hartland        | Royalton-Hartland    | -     | \$625 | \$1,410  |
| Town of Lewiston        | Lewiston-Porter      | -     | \$516 | \$1,158  |
| Town of Lewiston        | Niagara-Wheatfield   | H     | \$495 | \$1,064  |
| Town of Lewiston        | Niagara-Wheatfield   | N     | \$660 | \$1,442  |
| Town of Lockport        | Akron                | -     | \$476 | \$1,090  |
| Town of Lockport        | Lockport             | -     | \$675 | \$1,547  |
| Town of Lockport        | Newfane              | -     | \$647 | \$1,481  |
| Town of Lockport        | Royalton-Hartland    | -     | \$617 | \$1,379  |
| Town of Lockport        | Starpoint            | -     | \$551 | \$1,262  |
| Town of Newfane         | Barker               | -     | \$457 | \$1,035  |
| Town of Newfane         | Newfane              | -     | \$673 | \$1,541  |
| Town of Newfane         | Wilson               | -     | \$637 | \$1,460  |
| Town of Niagara         | Niagara-Wheatfield   | H     | \$478 | \$1,083  |
| Town of Niagara         | Niagara-Wheatfield   | N     | \$641 | \$1,452  |
| Town of Pendleton       | Lockport             | -     | \$720 | \$1,607  |
| Town of Pendleton       | Starpoint            | -     | \$596 | \$1,347  |
| Town of Porter          | Lewiston-Porter      | -     | \$491 | \$1,125  |
| Town of Porter          | Wilson               | -     | \$630 | \$1,444  |
| Town of Royalton        | Akron                | -     | \$482 | \$1,103  |
| Town of Royalton        | Royalton-Hartland    | -     | \$625 | \$1,410  |
| Town of Royalton        | Starpoint            | -     | \$558 | \$1,277  |
| Town of Somerset        | Barker               | -     | \$455 | \$1,013  |
| Town of Wheatfield      | Niagara-Wheatfield   | H     | \$495 | \$1,079  |
| Town of Wheatfield      | Niagara-Wheatfield   | N     | \$676 | \$1,480  |
| Town of Wheatfield      | Starpoint            | -     | \$595 | \$1,325  |
| Town of Wilson          | Newfane              | -     | \$686 | \$1,527  |
| Town of Wilson          | Wilson               | -     | \$656 | \$1,461  |

Source: <https://www.tax.ny.gov/pit/property/star/muni29.htm>

# TAX MAPPING STATISTICS : 2011-2020

## NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

| MUNICIPALITY                   | 2020        | 2019        | 2018        | 2017        | 2016        | 2015        | 2014        | 2013        | 2012        | 2011        |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CAMBRIA                        | 136         | 169         | 154         | 168         | 169         | 154         | 119         | 115         | 125         | 138         |
| HARTLAND                       | 117         | 136         | 127         | 115         | 114         | 102         | 110         | 129         | 102         | 122         |
| LEWISTON                       | 399         | 528         | 401         | 428         | 502         | 420         | 379         | 436         | 382         | 341         |
| LOCKPORT                       | 472         | 475         | 438         | 489         | 455         | 464         | 464         | 502         | 373         | 377         |
| NEWFANE                        | 235         | 287         | 331         | 326         | 289         | 275         | 290         | 239         | 216         | 217         |
| NIAGARA                        | 254         | 299         | 265         | 241         | 230         | 175         | 181         | 201         | 256         | 202         |
| PENDLETON                      | 154         | 178         | 169         | 175         | 166         | 183         | 171         | 181         | 181         | 151         |
| PORTER                         | 196         | 215         | 227         | 224         | 219         | 189         | 173         | 172         | 334         | 228         |
| ROYALTON                       | 201         | 242         | 237         | 233         | 227         | 217         | 195         | 240         | 185         | 178         |
| SOMERSET                       | 101         | 91          | 108         | 114         | 83          | 71          | 77          | 72          | 83          | 71          |
| WHEATFIELD                     | 355         | 432         | 451         | 416         | 411         | 424         | 395         | 413         | 436         | 427         |
| WILSON                         | 217         | 206         | 200         | 199         | 191         | 158         | 174         | 156         | 239         | 144         |
| <b>TOWN TOTALS</b>             | <b>2837</b> | <b>3258</b> | <b>3108</b> | <b>3128</b> | <b>3056</b> | <b>2832</b> | <b>2728</b> | <b>2856</b> | <b>2912</b> | <b>2596</b> |
| LOCKPORT                       | 609         | 706         | 756         | 812         | 634         | 580         | 584         | 541         | 514         | 468         |
| NIAGARA FALLS                  | 1825        | 1974        | 2014        | 1676        | 2057        | 1959        | 2130        | 1427        | 1854        | 1094        |
| NORTH TONAWANDA                | 691         | 904         | 906         | 898         | 873         | 848         | 714         | 700         | 627         | 605         |
| <b>CITY TOTALS</b>             | <b>3125</b> | <b>3584</b> | <b>3676</b> | <b>3386</b> | <b>3564</b> | <b>3387</b> | <b>3428</b> | <b>2668</b> | <b>2995</b> | <b>2167</b> |
| <b>TOTAL WHOLE TRANSFERS</b>   | <b>5962</b> | <b>6842</b> | <b>6934</b> | <b>6494</b> | <b>6692</b> | <b>6443</b> | <b>6260</b> | <b>5396</b> | <b>5851</b> | <b>5079</b> |
| <b>Total Partial Transfers</b> | <b>208</b>  | <b>249</b>  | <b>221</b>  | <b>294</b>  | <b>282</b>  | <b>273</b>  | <b>425</b>  | <b>225</b>  | <b>251</b>  | <b>266</b>  |
| <b>GRAND TOTAL TRANSFERS</b>   | <b>6170</b> | <b>7091</b> | <b>7155</b> | <b>6788</b> | <b>6974</b> | <b>6716</b> | <b>6685</b> | <b>5621</b> | <b>6102</b> | <b>5345</b> |
| Percentage of splits           | 3.5%        | 3.6%        | 3.2%        | 4.5%        | 4.2%        | 4.2%        | 6.8%        | 4.2%        | 4.3%        | 5.2%        |

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.

\* (a correction in the # of transfers was made for 1995 total due to the fact that some splits were previously included in the total.)

#REF!