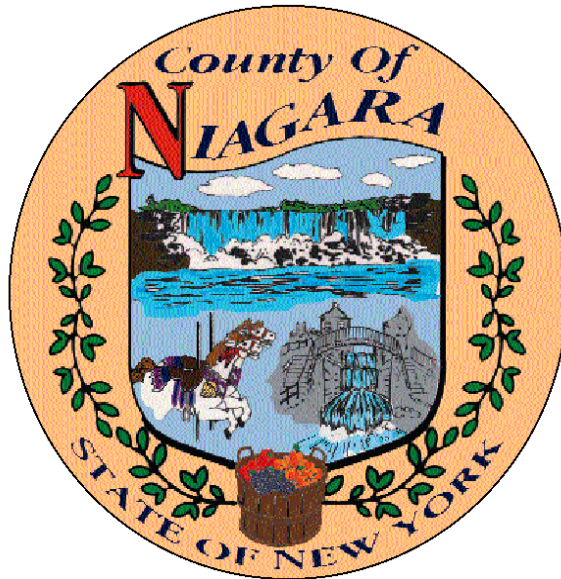


**2024-2025**  
**Niagara County**  
**Real Property Tax**  
**Statistics Report**

*Tracy A. Farrell, 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 J. Brooks Building  
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**[www.niagaracounty.com/departments/m-r/real\\_property/index.php](http://www.niagaracounty.com/departments/m-r/real_property/index.php)**



TRACY A FARRELL, DIRECTOR  
(716) 439-7077

## NIAGARA COUNTY

### DEPARTMENT OF REAL PROPERTY TAX SERVICES

**59 PARK AVE., PHILO BROOKS BUILDING  
LOCKPORT, NEW YORK 14094 - 2740**

March 28, 2025

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

Dear Ms. Wydysh:

In accordance with Section 1532, Paragraph 2, Subparagraph C of the New York State Real Property Tax Law, the Director of Real Property Tax Services shall, "prepare and furnish an annual report to the legislative body of the county, a copy of which shall be sent to the commissioner" of the New York State Department of Taxation and Finance. Accordingly, I am herewith submitting the 2024-2025 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,

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

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- Tax Administration Dates
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# **NIAGARA COUNTY LEGISLATURE**

## **2025**

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

Rebecca J. Wydysh, Chairman  
 Anthony J. Nemi, Vice Chairman  
 Randy R. Bradt, Majority Leader  
 Christopher A. Robins, Minority Leader  
 Alysa Tomasino, Clerk

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

# **The County of Niagara**

## **Department of Real Property Tax Services**

*... “promoting equity and uniformity”*

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

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

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

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

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## Municipality Contacts

<u>Municipality</u>	<u>Assessors</u>	<u>Supervisors &amp; Mayors</u>	<u>Clerks</u>	<u>Tax Collectors</u>
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<b>NYS STAR</b>	Phone: 518-457-2036			

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## School District Contacts

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

## STAR Program

Phone: 518-457-2036

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

# Real Property Tax Administrative Dates

	All Towns	City of Niagara Falls	City of N. Tonawanda	City of Lockport
<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 (typically but confirm the date with your assessor)

**Final Roll:**                              July 1

## FISCAL YEAR

**School Districts**                      July 1 to June 30

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

**Villages**                                  June 1 to May 31

## **CITY OF LOCKPORT TAX COLLECTION DATES**

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

## **CITY OF NIAGARA FALLS TAX COLLECTION DATES**

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

## **CITY OF NORTH TONAWANDA TAX COLLECTION DATES**

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

## **NIAGARA COUNTY TOWNS TAX COLLECTION DATES**

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

NIAGARA COUNTY OWNED PROPERTY					2024
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
C. Lockport		94.20-2-2	250 Plank Road	Reconstr. of Stone Rd. - 5.50 Acres	\$14,500
C. Lockport		95.13-1-2	1078 Old Niagara Road	5.0 Acres	\$200,000
C. Lockport		108.16-1-51	225 So Niagara Street	Highway Garage - 10.97 Acres	\$1,640,000
C. Lockport		109.06-1-8	300 Mill Street	Flintkote Property	\$12,100
C. Lockport		109.13-4-46	59 Park Avenue	Brooks Building. - 132' x 240'	\$820,000
C. Lockport		109.13-4-47	175 Hawley Street	Court House 2.80 Acres	\$2,980,000
C. Lockport		109.13-4-76	155 Niagara Street	Civil Def. Bldg. (now Conflict Office)	\$510,000
C. Lockport		109.13-4-77	169 Niagara Street	Mental Health Daycare Center	\$98,000
C. Lockport		109.14-4-13	20 East Avenue	Social Services Bldg - Lockport	\$1,980,000
C. Lockport		109.16-1-1	360 Davison Road	NC Golf Course - 31.24 Acres	\$485,000
C. Lockport		109.55-2-3	111 Main Street	Golden Triangle Building	\$1,340,000
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	28.78 Acres	\$44,400
Niagara Falls		144.18-1-7.1	11th Street	Trott Triangle -1.20 Acres	\$24,000
Niagara Falls		144.18-1-7.2	1000 11th Street	404.49' x 104.82'	\$39,500
Niagara Falls		144.71-3-1.2	1001 11th Street	Trott Building - 2.80 Acres	\$3,025,900
Niagara Falls		144.71-3-2	1151 Ashland Avenue	for Trott Building - 54' x 120'	\$2,300
Niagara Falls		144.77-1-53	314 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-54	310 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-55	306 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-56	302 Cedar Avenue	49.42' x 130'	\$400
Niagara Falls		144.77-2-1	775 3rd Street	Civic Building 330' x 132'	\$1,125,000
Niagara Falls		145.05-1-8	Porter Road	Settling pond for Gill Creek	\$60,000
Niagara Falls		158.12-1-2.12	28 Old Falls Street	NF Culinary Institute	\$5,248,532
Niagara Falls		159.12-1-2.1	245 30th Street	Olin Bldg. - Cerebral Palsy leases	\$163,400
Niagara Falls		159.39-1-5	301 10th Street	Human Resource Bldg. 3.34 Acres	\$1,208,800
N. Tonawanda	REFUSE	175.07-1-3	652 Witmer Road	19.90 Acres - landfill/waste	\$44,400
N. Tonawanda	REFUSE	175.07-1-41.2	542 Witmer Road	0.83 Acre - landfill/waste	\$800
N. Tonawanda	REFUSE	175.07-1-42.2	572 Witmer Road	212.85 x 80' - landfill/waste	\$400
N. Tonawanda	REFUSE	175.11-1-2	380 Witmer Road	43.40 Acres - landfill/waste	\$105,600
N. Tonawanda	REFUSE	175.15-1-1.2	280 Witmer Road	126.09' x 90' - landfill/waste	\$300
N. Tonawanda	REFUSE	175.15-1-3	264 Witmer Road	3.90 Acres - landfill/waste	\$6,700
N. Tonawanda	REFUSE	175.15-1-7.2	254 Witmer Avenue	42.05' x 90' - landfill/waste	\$100
N. Tonawanda	REFUSE	175.15-1-68	22 Boston Avenue	190' x 412.13' - landfill/waste	\$1,800
N. Tonawanda	REFUSE	175.15-1-69	42 Warner Avenue	100' x 515' - landfill/waste	\$1,100
N. Tonawanda	REFUSE	175.15-1-70	48 Warner Avenue	50' x 100' - landfill/waste	\$900
N. Tonawanda	REFUSE	175.15-1-71.11	81 Warner Avenue	2.80 Acres - landfill/waste	\$2,800
N. Tonawanda	REFUSE	175.15-1-80	40 Warner Avenue	1.06 Acres - landfill/waste	\$1,100
Cambria	WATER	106.00-1-73	Upper Mountain Road	40' x 40'	\$2,000
Cambria		107.00-2-32	5058 Lockport Junction Raod	61.10 Acres - "Future DPW site"	\$180,000
Cambria		107.04-1-20	4955 Upper Mountain Road	100' x 505'	\$70,000
Cambria		119.00-1-50.1	3111 Saunders Settlement Rd.	NCCC - 272.6 Acres	\$71,170,000
Lewiston		104.00-1-1	2571 Lower Mountain Road	Clyde Burmaster Park - 551.80 Acres	\$1,075,000
Lewiston		116.05-1-23./CT	Moyer Road	.06 Ac - Cell Tower	\$215,000
T. Lockport		94.00-1-26.22	Niagara Street Extension	Poorhouse Cemetery - 2.1 Acres	\$2,500
T. Lockport		95.04-1-3	4491 Lake Avenue	Fire Training Tower 2.3 Acres	\$7,500
T. Lockport		108.00-1-5	5526 Niagara Street Ext.	NC Jail - 25.07 Acres	\$12,760,000
T. Lockport		108.00-1-5./CT	5526 Niagara Street Ext.	Cell Tower @ Jail	\$390,000
T. Lockport		108.00-1-29	5465 Upper Mountain Road	Shaw Building - 25.37 Acres	\$1,160,000
T. Lockport		108.00-1-57	5574 Niagara Street Ext.	Public Safety Building - 13.20 Acres	\$710,000
T. Lockport		110.00-1-12	1010 Chestnut Ridge Road	B,L,R RAILROAD - 5.7 Acres	\$4,600
T. Lockport		110.00-1-31.1	6771 Davison Road	NC Golf Course - 204.70 Acres	\$790,000
T. Lockport		110.00-1-32	1050 Davison Road	NC Golf Course -17.10 Acres	\$11,000
T. Lockport		110.00-1-33.1	4901 Davison Road	NC Infirmary - 19.20 Acres	\$270,000
T. Lockport	WATER	110.00-1-37	7152 Chestnut Ridge Road	Pipeline for NC Water Dist. - 20' x 657'	\$2,300
T. Lockport	REFUSE	122.00-1-92	5400 Wm. Gregory Highway	13.70 Acres	\$138,500
T. Lockport	WATER	124.01-1-39	5450 Ernest Road	Office Bldg. - 1.90 Acres	\$380,000
T. Lockport	WATER	138.09-1-13	6150 Robinson Road Ext.	Water Tower - 1.50 Acres	\$840,000
T. Lockport		138.09-1-15	6140 S. Transit Road	Tower - 40' x 259.48'	\$10,900
T. Lockport	WATER	800.00-1-1.1	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.2	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.3	Ernest Road	Waterline	\$100

NIAGARA COUNTY OWNED PROPERTY					2024
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Acres	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Acres	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Acres	\$34,900
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure -1 Acre	\$184,000
Newfane		26.00-1-105	Drake Settlement Road	Proposed Re-alignmt. - 2.40 Acres	\$3,700
Pendleton	SEWER	137.00-2-45.2	East Canal Road	1.00 Acre	\$22,000
Pendleton	SEWER	166.02-1-38	Tonawanda Creek Road	30 'x 85'	\$5,100
Pendleton		177.00-3-79	4070 Tonawanda Creek Rd.	Owned by NYS - leased by County - 27.10 Acres	\$581,700
Royalton		84.00-3-14	Telegraph Road	East Canal Marina - 25.2 Acres	\$35,800
Royalton		97.00-2-38	Gasport Road	Royalton Ravine Park - 145.80 Acres	\$130,800
Royalton		97.16-1-74	Main Street	Royalton Ravine Park - 129.33' x 201.35'	\$11,700
Royalton	WATER	98.00-1-43	Rochester Road	1.10 Acre	\$12,700
Wheatfield	WATER	134.04-1-65	6420 Shawnee Road	3.80 Acres	\$950,000
Wheatfield	SEWER	135.03-3-7	Mapleton Road	1.90 Acres	\$16,300
Wheatfield		147.15-1-26	Cayuga Street	4.00 Acres	\$48,800
Wheatfield	WATER	161.00-1-6	7227 Williams Road	16.4 Acres	\$13,580,000
Wheatfield	WATER	161.00-1-19	Williams Road	Pumping Station - 1.33 Acres	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Acres	\$39,375,000
Wheatfield		162.00-2-4	Niagara Falls Boulevard	Oppenheim Park - 24.80 Acres	\$36,000
Wheatfield		162.00-2-11.1	Niagara Falls Boulevard	Oppenheim Park - 67.60 Acres	\$203,600
Wheatfield		162.00-2-11.2	2697 Niagara Falls Boulevard	Oppenheim Park - 15.03 Acres	\$77,700
Wheatfield	SEWER	163.00-2-2.12	Shawnee Road	70' x 70'	\$7,000
Wheatfield	WATER	174.07-3-12	River Road	1.00 Acre	\$149,400
Wheatfield	SEWER	174.08-1-28.1	River Road	125' x 173.41'	\$10,300
Wheatfield	SEWER	174.08-1-29	River Road	275' x 173.41'	\$18,800
Wheatfield	SEWER	174.08-1-30	York Road	178' x 121'	\$14,500
Wheatfield	SEWER	174.08-1-32	Willow Lane (along river)	1.00 Ac	\$55,000
Wheatfield	REFUSE	175.00-1-1.12	River Road - ROW	Landfill - 8.50 Acres	\$8,500
Wheatfield	SEWER	175.00-1-10.12	River Road	7.20 Acres	\$20,000
Wheatfield	REFUSE	175.00-1-14.1	River Road	10.30 Acres	\$15,000
Wheatfield	SEWER	177.01-1-1.2	Shawnee Road	300' x 207.70' x 362.54'	\$20,600
Wheatfield	SEWER	177.01-1-15	Townline Road	110 ' x 217'	\$66,000
Wilson		13.13-1-41	4563 East Lake Rd	20' x 354.82'	\$100
Wilson		51.00-2-10.1	2955 Beebe Rd	3.00 Acres	\$500
Wilson		65.00-2-30.2	3749 Beebe Road	Drainage Ditch - 20' x 1023'	\$900

# SECTION II

## Assessment Information

- Parcel count
- EQ Rates and RAR
  - Niagara County assessed Values
  - Equalization and apportionment
  - Taxable analysis
- Average Assessed Value & Tax Amount
  - S495 exemption impact report

## Parcel Count of Properties on the 2024 FINAL ROLL

MUNICIPALITY		# of Parcels	Total Assessed Value	Total Taxable Value
<b>CAMBRIA</b>		<b>2725</b>	<b>\$953,094,305</b>	<b>\$744,564,316</b>
<b>HARTLAND</b>				
	Village of Middleport	80	\$5,535,324	\$5,336,596
	Town outside Village	1985	\$197,120,953	\$177,029,822
	<b>Total</b>	<b>2065</b>	<b>\$202,656,277</b>	<b>\$182,366,418</b>
<b>LEWISTON</b>				
	Village of Lewiston	1218	\$193,981,654	\$161,018,314
	Town outside Village	5828	\$2,463,446,463	\$734,516,675
	<b>Total</b>	<b>7046</b>	<b>\$2,657,428,117</b>	<b>\$895,534,989</b>
<b>TOWN of LOCKPORT</b>		<b>7489</b>	<b>\$2,250,174,837</b>	<b>\$2,008,499,646</b>
<b>NEWFANE</b>		<b>4380</b>	<b>\$477,500,672</b>	<b>\$418,964,192</b>
<b>NIAGARA</b>		<b>3725</b>	<b>\$448,232,258</b>	<b>\$277,267,650</b>
<b>PENDLETON</b>		<b>3255</b>	<b>\$624,636,919</b>	<b>\$558,284,878</b>
<b>PORTER</b>				
	Village of Youngstown	921	\$107,756,403	\$99,492,999
	Town outside Village	2551	\$344,751,232	\$316,689,609
	<b>Total</b>	<b>3472</b>	<b>\$452,507,635</b>	<b>\$416,182,608</b>
<b>ROYALTON</b>				
	Village of Middleport	657	\$60,975,992	\$47,738,017
	Town outside Village	3304	\$438,456,505	\$392,056,200
	<b>Total</b>	<b>3961</b>	<b>\$499,432,497</b>	<b>\$439,794,217</b>
<b>SOMERSET</b>				
	Village of Barker	244	\$26,519,107	\$19,007,369
	Town outside Village	1356	\$160,423,070	\$137,493,763
	<b>Total</b>	<b>1600</b>	<b>\$186,942,177</b>	<b>\$156,501,132</b>
<b>WHEATFIELD</b>		<b>7804</b>	<b>\$1,111,087,291</b>	<b>\$929,639,239</b>
<b>WILSON</b>				
	Village of Wilson	579	\$63,044,346	\$48,312,730
	Town outside Village	2543	\$260,406,987	\$244,941,472
	<b>Total</b>	<b>3122</b>	<b>\$323,451,333</b>	<b>\$293,254,202</b>
<b>CITY of LOCKPORT:</b>		<b>8129</b>	<b>\$1,504,217,821</b>	<b>\$1,303,848,708</b>
<b>CITY of NIAGARA FALLS</b>		<b>22726</b>	<b>\$2,366,679,298</b>	<b>\$1,290,300,675</b>
<b>CITY of N. TONAWANDA</b>		<b>12752</b>	<b>\$1,509,049,827</b>	<b>\$1,274,975,335</b>
<b>GRAND TOTAL</b>		<b>94,251</b>	<b>\$15,567,091,264</b>	<b>\$11,189,978,205</b>

# NYS FINAL EQUALIZATION RATES and RESIDENTIAL ASSESSMENT RATIOS

MUNICIPALITY	2019 FINAL	2020 FINAL	2021 FINAL	2022 FINAL	2023 FINAL	2024 FINAL	2024 RAR (if different from Equalization Rate)
CAMBRIA	95.00	89.00	82.00	70.00	100.00	100.00	
HARTLAND	86.00	88.00	81.00	73.00	62.00	56.00	
LEWISTON	62.00	59.00	56.00	53.00	46.00	43.00	
LOCKPORT	100.00	100.00	88.00	100.00	100.00	100.00	
NEWFANE	75.00	71.00	65.00	56.00	52.00	48.00	
NIAGARA	54.00	49.00	46.00	42.00	37.00	33.00	36.04
PENDLETON	74.00	70.00	67.00	62.00	53.00	54.00	
PORTER	70.00	68.00	66.00	61.00	52.00	47.00	
ROYALTON	86.00	88.00	81.00	73.00	62.00	56.00	
SOMERSET	79.00	76.00	71.00	62.00	53.00	52.00	
WHEATFIELD	55.00	53.00	52.00	46.00	40.00	38.00	
WILSON	73.00	71.00	67.00	62.00	54.00	50.00	46.39
LOCKPORT	81.00	73.00	67.00	100.00	100.00	100.00	
NIAGARA FALLS	73.00	71.00	67.00	62.00	54.00	50.00	46.39
N.TONAWANDA	75.00	69.00	65.00	55.00	52.00	47.00	

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

# NIAGARA COUNTY ASSESSED VALUES

## 1989-90 TO 2024-25

YEAR OF ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
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
2020-2021	\$13,777,438,965	\$9,341,977,736	94,224
2021-2022	\$13,657,866,459	\$9,429,691,678	94,217
2022-2023	\$14,675,216,628	\$10,379,281,975	94,189
2023-2024	\$15,283,996,953	\$10,927,714,220	94,343
<b>2024-2025</b>	<b>\$15,558,056,306</b>	<b>\$11,178,689,247</b>	<b>94,251</b>

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

# 2024 Niagara County Equalization and Apportionment Table

(TOV = Town outside of village area) (VLG = Village area)						
Municipality	2024 Taxable Value Used for 2025 Levy	Equalization Rate used for 2025 Levy	2024 Full Taxable Value	Actual 2024 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2025 tax levy
<b>Cambria</b>	<b>\$744,240,316</b>	<b>100.00%</b>	<b>\$744,240,316</b>	<b>3.817297%</b>		<b>3.817297%</b>
Hartland - TOV	\$177,029,822		\$316,124,682		97.0737%	1.621137%
VLG - Middleport	\$5,336,596		\$9,529,636		2.9263%	0.048869%
<b>Total</b>	<b>\$182,366,418</b>	<b>56.00%</b>	<b>\$325,654,318</b>	<b>1.670006%</b>	<b>100.0000%</b>	<b>1.670006%</b>
Lewiston - TOV	\$733,363,621		\$1,705,496,793		81.9449%	8.748909%
VLG - Lewiston	\$161,584,119		\$375,777,021		18.0551%	1.927672%
<b>Total</b>	<b>\$894,947,740</b>	<b>43.00%</b>	<b>\$2,081,273,814</b>	<b>10.676581%</b>	<b>100.0000%</b>	<b>10.676581%</b>
<b>Lockport</b>	<b>\$2,007,068,693</b>	<b>100.00%</b>	<b>\$2,007,068,693</b>	<b>10.300592%</b>		<b>10.300592%</b>
<b>Newfane</b>	<b>\$418,964,192</b>	<b>48.00%</b>	<b>\$872,842,067</b>	<b>4.477774%</b>		<b>4.477774%</b>
<b>Niagara</b>	<b>\$277,267,650</b>	<b>33.00%</b>	<b>\$840,205,000</b>	<b>4.316415%</b>		<b>4.316415%</b>
<b>Pendleton</b>	<b>\$558,284,878</b>	<b>54.00%</b>	<b>\$1,033,860,885</b>	<b>5.301434%</b>		<b>5.301434%</b>
Porter - TOV	\$316,689,609		\$673,807,679		76.0939%	3.455835%
VLG - Youngstown	\$99,492,999		\$211,687,232		23.9061%	1.085705%
<b>Total</b>	<b>\$416,182,608</b>	<b>47.00%</b>	<b>\$885,494,911</b>	<b>4.541540%</b>	<b>100.0000%</b>	<b>4.541540%</b>
Royalton - TOV	\$392,056,200		\$700,100,357		89.1454%	3.590589%
VLG - Middleport	\$47,738,017		\$85,246,459		10.8546%	0.437202%
<b>Total</b>	<b>\$439,794,217</b>	<b>56.00%</b>	<b>\$785,346,816</b>	<b>4.027791%</b>	<b>100.0000%</b>	<b>4.027791%</b>
Somerset - TOV	\$138,366,163		\$266,088,775		88.8241%	1.366654%
VLG - Barker	\$17,409,369		\$33,479,556		11.1759%	0.171954%
<b>Total</b>	<b>\$155,775,532</b>	<b>52.00%</b>	<b>\$299,568,331</b>	<b>1.538607%</b>	<b>100.0000%</b>	<b>1.538607%</b>
<b>Wheatfield</b>	<b>\$921,418,083</b>	<b>38.00%</b>	<b>\$2,424,784,429</b>	<b>12.445357%</b>		<b>12.445357%</b>
Wilson - TOV	\$244,941,472		\$489,882,944		83.5253%	2.513432%
VLG - Wilson	\$48,312,730		\$96,625,460		16.4747%	0.495754%
<b>Total</b>	<b>\$293,254,202</b>	<b>50.00%</b>	<b>\$586,508,404</b>	<b>3.009187%</b>	<b>100.0000%</b>	<b>3.009187%</b>
<b>TOTAL TOWNS</b>	<b>\$7,309,564,529</b>		<b>\$12,886,847,983</b>	<b>66.122581%</b>		<b>66.122581%</b>
<b>City of Lockport</b>	<b>\$1,303,848,708</b>	<b>100.00%</b>	<b>\$1,303,848,708</b>	<b>6.687981%</b>		<b>6.687981%</b>
<b>City of Niagara Falls</b>	<b>\$1,290,300,675</b>	<b>50.00%</b>	<b>\$2,580,601,350</b>	<b>13.247466%</b>		<b>13.247466%</b>
<b>City of N. Tonawanda</b>	<b>\$1,274,975,335</b>	<b>47.00%</b>	<b>\$2,712,713,479</b>	<b>13.941971%</b>		<b>13.941971%</b>
<b>TOTAL CITIES</b>	<b>\$3,869,124,718</b>		<b>\$6,597,163,537</b>	<b>33.877419%</b>		<b>33.877419%</b>
<b>TOTAL ALL</b>	<b>\$11,178,689,247</b>		<b>\$19,484,011,520</b>	<b>100.00%</b>		<b>100.00%</b>

## 2024 Final Roll Parcel Count & Equalization Table

MUNICIPALITY		# OF PARCELS	TOTAL ASSESSED VALUE	TOTAL TAXABLE VALUE	CURRENT MODIFIED COUNTY TAXABLE	2024 FINAL EQUITY RATE FOR CURRENT PURPOSES	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MODIFIED TAXABLE
<b>CAMBRIA</b>		<b>2725</b>	<b>\$953,094,305</b>	<b>\$744,564,316</b>	\$744,433,387	100.00%	\$744,433,387	3.81730%
	Village of Middleport	80	\$5,535,324	\$5,336,596				
	Town outside Village	1985	\$197,120,953	\$177,029,822				
<b>HARTLAND</b>	<b>Total</b>	<b>2065</b>	<b>\$202,656,277</b>	<b>\$182,366,418</b>	\$182,379,483	56.00%	\$325,677,648	1.67001%
	Village of Lewiston	1218	\$193,981,654	\$161,018,314				
	Town outside Village	5828	\$2,463,446,463	\$734,516,675				
<b>LEWISTON</b>	<b>Total</b>	<b>7046</b>	<b>\$2,657,428,117</b>	<b>\$895,534,989</b>	\$895,304,034	43.00%	\$2,082,102,405	10.67658%
<b>TOWN of LOCKPORT</b>		<b>7489</b>	<b>\$2,250,174,837</b>	<b>\$2,008,499,646</b>	\$2,008,778,601	100.00%	\$2,008,778,601	10.30059%
<b>NEWFANE</b>		<b>4380</b>	<b>\$477,500,672</b>	<b>\$418,964,192</b>	\$419,153,666	48.00%	\$873,236,804	4.47777%
<b>NIAGARA</b>		<b>3725</b>	<b>\$448,232,258</b>	<b>\$277,267,650</b>	\$277,783,865	33.00%	\$841,769,288	4.31641%
<b>PENDLETON</b>		<b>3255</b>	<b>\$624,636,919</b>	<b>\$558,284,878</b>	\$558,286,378	54.00%	\$1,033,863,663	5.30143%
	Village of Youngstown	921	\$107,756,403	\$99,492,999				
	Town outside Village	2551	\$344,751,232	\$316,689,609				
<b>PORTER</b>	<b>Total</b>	<b>3472</b>	<b>\$452,507,635</b>	<b>\$416,182,608</b>	\$416,265,938	47.00%	\$885,672,209	4.54154%
	Village of Middleport	657	\$60,975,992	\$47,738,017				
	Town outside Village	3304	\$438,456,505	\$392,056,200				
<b>ROYALTON</b>	<b>Total</b>	<b>3961</b>	<b>\$499,432,497</b>	<b>\$439,794,217</b>	\$439,870,515	56.00%	\$785,483,063	4.02779%
	Village of Barker	244	\$26,519,107	\$19,007,369				
	Town outside Village	1356	\$160,423,070	\$137,493,763				
<b>SOMERSET</b>	<b>Total</b>	<b>1600</b>	<b>\$186,942,177</b>	<b>\$156,501,132</b>	\$156,027,467	52.00%	\$300,052,821	1.53861%
<b>WHEATFIELD</b>		<b>7804</b>	<b>\$1,111,087,291</b>	<b>\$929,639,239</b>	\$922,275,891	38.00%	\$2,427,041,818	12.44536%
	Village of Wilson	579	\$63,044,346	\$48,312,730				
	Town outside Village	2543	\$260,406,987	\$244,941,472				
<b>WILSON</b>	<b>Total</b>	<b>3122</b>	<b>\$323,451,333</b>	<b>\$293,254,202</b>	\$293,419,519	50.00%	\$586,839,038	3.00919%
<b>CITY of LOCKPORT:</b>		<b>8129</b>	<b>\$1,504,217,821</b>	<b>\$1,303,848,708</b>	\$1,304,262,208	100.00%	\$1,304,262,208	6.68798%
<b>CITY of NIAGARA FALLS</b>		<b>22,726</b>	<b>\$2,366,679,298</b>	<b>\$1,290,300,675</b>	\$1,291,732,898	50.00%	\$2,583,465,796	13.24747%
<b>CITY of N. TONAWANDA</b>		<b>12752</b>	<b>\$1,509,049,827</b>	<b>\$1,274,975,335</b>	\$1,277,885,462	47.00%	\$2,718,905,238	13.94197%
<b>GRAND TOTAL</b>		<b>94,251</b>	<b>\$15,567,091,264</b>	<b>\$11,189,978,205</b>	<b>\$11,187,859,312</b>		<b>\$19,501,583,987</b>	<b>100.00%</b>

# Niagara County & Town Taxable Value Analysis 2025 - 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	\$153,763,406	\$153,763,406	\$869,200	\$51,633,800	\$52,503,000	\$52,503,000	\$34,988,482	\$199,515,465	\$234,503,947	\$234,503,947
Total Assessed Value	\$952,770,305	\$952,770,305	\$5,535,324	\$197,120,953	\$202,656,277	\$202,656,277	\$193,897,459	\$2,462,943,409	\$2,656,840,868	\$2,656,840,868
<b>EXEMPTIONS:</b>										
Aged 0 - 65	\$3,520,515	\$3,535,515	\$24,878	\$1,555,597	\$1,580,475	\$1,105,008	\$608,417	\$3,410,477	\$4,018,894	\$48,500
Veterans	\$10,415,221	\$9,948,121	\$158,250	\$3,270,340	\$3,428,590	\$3,283,030	\$1,822,723	\$10,820,900	\$12,643,623	\$8,419,414
Clergy	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$1,131,606	\$1,131,606	\$0	\$687,700	\$687,700	\$687,700	\$0	\$90,500	\$90,500	\$90,500
Agriculture Land	\$28,549,600	\$28,549,600	\$0	\$11,127,600	\$11,127,600	\$11,127,600	\$0	\$2,024,481	\$2,024,481	\$2,024,481
Paraplegic	\$771,200	\$771,200	\$0	\$270,950	\$270,950	\$183,375	\$0	\$279,045	\$279,045	\$0
Other Partial Exemptions	\$2,144,947	\$2,144,947	\$0	\$73,634	\$73,634	\$73,634	\$123,200	\$4,554,625	\$4,677,825	\$3,539,000
Wholly Exempt Property	\$161,995,400	\$161,995,400	\$15,600	\$3,103,810	\$3,119,410	\$3,100,900	\$29,759,000	\$1,708,396,760	\$1,738,155,760	\$1,738,155,760
<b>Total County Exemptions</b>	<b>\$208,529,989</b>	<b>\$208,077,889</b>	<b>\$198,728</b>	<b>\$20,091,131</b>	<b>\$20,289,859</b>	<b>\$19,562,747</b>	<b>\$32,313,340</b>	<b>\$1,729,579,788</b>	<b>\$1,761,893,128</b>	<b>\$1,752,280,655</b>
<b>Total County Taxable Value</b>	<b>\$744,240,316</b>	<b>\$744,692,416</b>	<b>\$5,336,596</b>	<b>\$177,029,822</b>	<b>\$182,366,418</b>	<b>\$183,093,530</b>	<b>\$161,584,119</b>	<b>\$733,363,621</b>	<b>\$894,947,740</b>	<b>\$904,560,213</b>

FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDLETON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$378,471,504	\$378,471,504	\$83,630,400	\$83,630,400	\$70,507,170	\$70,507,170	\$124,174,000	\$124,174,000
Total Assessed Value	\$2,248,743,884	\$2,248,743,884	\$477,500,672	\$477,500,672	\$447,912,758	\$447,912,758	\$624,636,919	\$624,636,919
<b>EXEMPTIONS:</b>								
Aged 0 - 65	\$11,952,728	\$0	\$2,848,720	\$0	\$2,094,234	\$1,634,532	\$3,951,722	\$3,959,672
Veterans	\$29,646,168	\$15,320,688	\$6,811,840	\$6,396,660	\$4,089,776	\$2,928,681	\$7,720,155	\$7,363,880
Clergy	\$3,000	\$3,000	\$6,000	\$6,000	\$3,000	\$3,000	\$1,500	\$1,500
Agriculture Bldgs.	\$794,875	\$794,875	\$858,500	\$858,500	\$0	\$0	\$131,200	\$131,200
Agriculture Land	\$11,002,200	\$11,002,200	\$5,524,060	\$5,524,060	\$231,000	\$231,000	\$3,325,000	\$3,325,000
Paraplegic	\$1,124,600	\$520,000	\$495,412	\$0	\$685,265	\$528,790	\$339,000	\$339,000
Other Partial Exemptions	\$10,861,670	\$10,625,350	\$1,523,748	\$942,054	\$1,159,483	\$250,000	\$4,096,942	\$4,029,048
Wholly Exempt Property	\$176,289,950	\$176,211,550	\$40,468,200	\$40,468,200	\$162,382,350	\$162,382,350	\$46,786,522	\$42,494,900
<b>Total County Exemptions</b>	<b>\$241,675,191</b>	<b>\$214,477,663</b>	<b>\$58,536,480</b>	<b>\$54,195,474</b>	<b>\$170,645,108</b>	<b>\$167,958,353</b>	<b>\$66,352,041</b>	<b>\$61,644,200</b>
<b>Total County Taxable Value</b>	<b>\$2,007,068,693</b>	<b>\$2,034,266,221</b>	<b>\$418,964,192</b>	<b>\$423,305,198</b>	<b>\$277,267,650</b>	<b>\$279,954,405</b>	<b>\$558,284,878</b>	<b>\$562,992,719</b>

# Niagara County & Town Taxable Value Analysis 2025 - pg. 2 of 3

FINAL ROLL	PORTER				ROYALTON			
	County: Village of Youngstown	County TOV	Total County: Porter	Town	County: Village of Middleport	County TOV	Total County: Royalton	Town
Land Value	\$18,487,365	\$69,046,811	\$87,534,176	\$87,534,176	\$6,058,900	\$81,644,255	\$87,703,155	\$87,703,155
Total Assessed Value	\$107,756,403	\$344,751,232	\$452,507,635	\$452,507,635	\$60,975,992	\$438,456,505	\$499,432,497	\$499,432,497
<b>EXEMPTIONS:</b>								
Aged 0 - 65	\$192,759	\$899,868	\$1,092,627	\$781,834	\$448,787	\$2,732,794	\$3,181,581	\$1,686,000
Veterans	\$1,563,045	\$4,173,180	\$5,736,225	\$5,309,725	\$1,329,888	\$5,187,933	\$6,517,821	\$4,347,240
Clergy	\$1,500	\$1,500	\$3,000	\$3,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$530,975	\$530,975	\$530,975	\$0	\$655,300	\$655,300	\$655,300
Agriculture Land	\$0	\$1,915,000	\$1,915,000	\$1,915,000	\$21,200	\$15,367,100	\$15,388,300	\$15,388,300
Paraplegic	\$40,800	\$1,000	\$41,800	\$1,000	\$87,000	\$662,318	\$749,318	\$0
Other Partial Exemptions	\$55,300	\$910,050	\$965,350	\$471,300	\$1,146,100	\$2,177,160	\$3,323,260	\$1,475,822
Wholly Exempt Property	\$6,410,000	\$19,630,050	\$26,040,050	\$26,040,050	\$10,205,000	\$19,616,200	\$29,821,200	\$29,832,500
<b>Total County Exemptions</b>	\$8,263,404	\$28,061,623	\$36,325,027	\$35,052,884	\$13,237,975	\$46,400,305	\$59,638,280	\$53,386,662
<b>Total County Taxable Value</b>	<b>\$99,492,999</b>	<b>\$316,689,609</b>	<b>\$416,182,608</b>	<b>\$417,454,751</b>	<b>\$47,738,017</b>	<b>\$392,056,200</b>	<b>\$439,794,217</b>	<b>\$446,045,835</b>

FINAL ROLL	SOMERSET				WHEATFIELD		WILSON			
	County: Village of Barker	County TOV	Total County: Somerset	Town	County	Town	County: Village of Wilson	County TOV	Total County: Wilson	Town
Land Value	\$3,227,300	\$39,904,605	\$43,131,905	\$43,131,905	\$140,193,309	\$140,193,309	\$6,325,750	\$61,265,200	\$67,590,950	\$67,590,950
Total Assessed Value	\$26,519,107	\$159,697,470	\$186,216,577	\$186,216,577	\$1,105,439,635	\$1,105,439,635	\$63,044,346	\$260,406,987	\$323,451,333	\$323,451,333
<b>EXEMPTIONS:</b>										
Aged 0 - 65	\$56,437	\$1,380,219	\$1,436,656	\$951,707	\$8,549,342	\$0	\$222,185	\$1,673,074	\$1,895,259	\$662,002
Veterans	\$474,801	\$2,492,784	\$2,967,585	\$2,827,135	\$13,202,414	\$7,765,887	\$1,111,181	\$4,379,391	\$5,490,572	\$5,239,287
Clergy	\$1,500	\$0	\$1,500	\$1,500	\$12,000	\$12,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$247,371	\$247,371	\$247,371	\$0	\$0	\$0	\$530,700	\$530,700	\$530,700
Agriculture Land	\$0	\$5,237,723	\$5,237,723	\$5,237,723	\$1,954,030	\$1,954,030	\$3,800	\$4,510,387	\$4,514,187	\$4,514,187
Paraplegic	\$39,700	\$184,110	\$223,810	\$0	\$972,880	\$576,650	\$34,250	\$162,500	\$196,750	\$0
Other Partial Exemptions	\$0	\$318,100	\$318,100	\$318,100	\$3,623,200	\$3,623,200	\$27,000	\$535,963	\$562,963	\$431,100
Wholly Exempt Property	\$8,537,300	\$11,471,000	\$20,008,300	\$20,008,300	\$155,707,686	\$155,707,686	\$13,333,200	\$3,672,000	\$17,005,200	\$17,005,200
<b>Total County Exemptions</b>	\$9,109,738	\$21,331,307	\$30,441,045	\$29,591,836	\$184,021,552	\$169,639,453	\$14,731,616	\$15,465,515	\$30,197,131	\$28,383,976
<b>Total County Taxable Value</b>	<b>\$17,409,369</b>	<b>\$138,366,163</b>	<b>\$155,775,532</b>	<b>\$156,624,741</b>	<b>\$921,418,083</b>	<b>\$935,800,182</b>	<b>\$48,312,730</b>	<b>\$244,941,472</b>	<b>\$293,254,202</b>	<b>\$295,067,357</b>

# Niagara County & Town Taxable Value Analysis 2025 - pg. 3 of 3

FINAL ROLL	LOCKPORT CITY County	NIAGARA FALLS County	NORTH TONAWANDA County
Land Value	\$117,761,664	\$281,812,197	\$273,567,878
Total Assessed Value	\$1,504,217,821	\$2,366,679,298	\$1,509,049,827
<b>EXEMPTIONS:</b>			
Aged 0 - 65	\$7,234,336	\$15,486,198	\$17,846,003
Veterans	\$21,225,438	\$20,183,437	\$27,176,324
Clergy	\$6,000	\$10,500	\$19,500
Agriculture Bldgs.	\$0	\$0	\$0
Agriculture Land	\$250,700	\$0	\$0
Paraplegic	\$949,050	\$2,096,322	\$2,666,301
Other Partial Exemptions	\$10,079,374	\$14,080,522	\$4,131,195
Wholly Exempt Property	\$160,624,215	\$1,024,521,644	\$182,235,169
<b>Total County Exemptions</b>	<b>\$200,369,113</b>	<b>\$1,076,378,623</b>	<b>\$234,074,492</b>
<b>Total County Taxable Value</b>	<b>\$1,303,848,708</b>	<b>\$1,290,300,675</b>	<b>\$1,274,975,335</b>

FINAL ROLL	Sub-Total: Towns (inc. Vil. & TOV)		Sub-Totals: Cities	Grand Totals	% Exempt
	County	Town	County	County	
Land Value	\$1,523,706,922	\$1,523,706,922	\$673,141,739	\$2,196,848,661	
Total Assessed Value	\$10,178,109,360	\$10,178,109,360	\$5,379,946,946	\$15,558,056,306	
<b>EXEMPTIONS:</b>				\$0	
				\$0	
Aged 0 - 65	\$46,122,753	\$14,364,770	\$40,566,537	\$86,689,290	0.56%
Veterans	\$108,669,990	\$79,149,748	\$68,585,199	\$177,255,189	1.14%
Clergy	\$39,000	\$39,000	\$36,000	\$75,000	0.00%
Agriculture Bldgs.	\$5,658,727	\$5,658,727	\$0	\$5,658,727	0.04%
Agriculture Land	\$90,793,181	\$90,793,181	\$250,700	\$91,043,881	0.59%
Paraplegic	\$6,150,030	\$2,920,015	\$5,711,673	\$11,861,703	0.08%
Other Partial Exemptions	\$33,331,122	\$27,923,555	\$28,291,091	\$61,622,213	0.40%
Wholly Exempt Property	\$2,577,780,028	\$2,573,402,796	\$1,367,381,028	\$3,945,161,056	25.36%
<b>Total County Exemptions</b>	<b>\$2,868,544,831</b>	<b>\$2,794,251,792</b>	<b>\$1,510,822,228</b>	<b>\$4,379,367,059</b>	<b>28.15%</b>
<b>Total County Taxable Value</b>	<b>\$7,309,564,529</b>	<b>\$7,383,857,568</b>	<b>\$3,869,124,718</b>	<b>\$11,178,689,247</b>	<b>71.85%</b>

# 2024 RESIDENTIAL - AVERAGE ASSESSED VALUE & TAX AMOUNT

## PROPERTY CLASS CODE - 210 - SINGLE FAMILY RESIDENTIAL

TOWNS	SINGLE FAMILY TAXABLE ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT*	TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES	2025 TAX RATE		**AVERAGE SINGLE FAMILY TAX AMOUNT
CAMBRIA	\$491,500,911	1752	\$280,537	\$2,438,142		\$4.960605	\$1,392
HARTLAND	\$114,241,800	1094	\$104,426	\$1,070,594		\$9.371296	\$979
LEWISTON	\$707,121,360	5350	\$132,172	\$8,081,025		\$11.428059	\$1,510
LOCKPORT	\$1,471,244,100	5441	\$270,400	\$7,320,989		\$4.976053	\$1,346
NEWFANE	\$286,057,053	2827	\$101,187	\$2,998,063		\$10.480648	\$1,061
NIAGARA	\$161,812,440	2348	\$68,915	\$2,445,736		\$15.114633	\$1,042
PENDLETON	\$467,026,710	2494	\$187,260	\$4,304,611		\$9.217055	\$1,726
PORTER	\$309,893,590	2273	\$136,337	\$3,231,793		\$10.428717	\$1,422
ROYALTON	\$250,591,000	2251	\$111,324	\$2,337,970		\$9.329826	\$1,039
SOMERSET	\$83,067,400	748	\$111,053	\$832,765		\$10.025167	\$1,113
WHEATFIELD	\$750,668,461	5850	\$128,319	\$9,770,894		\$13.016257	\$1,670
WILSON	\$198,216,150	1709	\$115,984	\$1,958,459		\$9.880422	\$1,146
<b>TOTAL TOWNS</b>	<b>\$5,291,440,975</b>	<b>34,137</b>	<b>\$155,006</b>	<b>\$46,791,039</b>	<b>Avg.</b>	<b>\$9.852395</b>	<b>\$1,527</b>
CITIES	SINGLE FAMILY TOTAL ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT*	TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S	2025 TAX RATE		**AVERAGE SINGLE FAMILY TAX AMOUNT
LOCKPORT	\$863,044,170	5579	\$154,695	\$4,424,691		\$5.126842	\$793
NIAGARA FALLS	\$797,009,200	13662	\$58,338	\$8,183,248		\$10.267445	\$599
NO. TONAWANDA	\$972,583,750	9371	\$103,787	\$10,410,241		\$10.703696	\$1,111
<b>TOTAL CITIES</b>	<b>\$2,632,637,120</b>	<b>28,612</b>	<b>\$92,012</b>	<b>\$23,018,180</b>	<b>Avg.</b>	<b>\$8.699328</b>	<b>\$800</b>
<b>TOTAL COUNTY</b>	<b>\$7,924,078,095</b>	<b>62,749</b>	<b>\$126,282</b>	<b>\$69,809,219</b>	<b>Avg.</b>	<b>\$9.621781</b>	<b>\$1,215</b>

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

Equalized Total Assessed Value 28,488,295,864

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Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	379	290,554,170	1.02
12350	PUBLIC AUTHORITY - STATE	RPTL 412	83	3,999,651,262	14.04
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	9	34,663,206	0.12
13100	CO - GENERALLY	RPTL 406(1)	82	145,376,115	0.51
13350	CITY - GENERALLY	RPTL 406(1)	415	575,234,377	2.02
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	7	1,029,600	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	302	86,820,079	0.30
13510	TOWN - CEMETERY LAND	RPTL 446	20	4,382,747	0.02
13650	VG - GENERALLY	RPTL 406(1)	48	16,585,643	0.06
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	68,393	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	18,036	0.00
13800	SCHOOL DISTRICT	RPTL 408	100	799,520,433	2.81
13850	BOCES	RPTL 408	3	18,710,000	0.07
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	19	144,123,336	0.51
14100	USA - GENERALLY	RPTL 400(1)	27	65,636,661	0.23
14110	USA - SPECIFIED USES	STATE L 54	9	57,379,298	0.20
14300	INDIAN RESERVATION	RPTL 454	48	342,739,987	1.20
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	229	728,959,490	2.56
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	8	2,417,800	0.01
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	10	24,310,000	0.09
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	288,800	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	40	9,819,207	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	443	229,807,328	0.81
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	13	23,746,181	0.08
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	86	75,060,036	0.26
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	25	172,741,414	0.61
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	57	44,094,036	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	81	47,383,794	0.17
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	5	6,271,774	0.02
26100	VETERANS ORGANIZATION	RPTL 452	16	4,467,518	0.02
26250	HISTORICAL SOCIETY	RPTL 444	11	3,312,485	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	70	42,325,348	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	95	14,190,157	0.05

Equalized Total Assessed Value 28,488,295,864

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Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	13,383,800	0.05
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	5	7,422,289	0.03
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	36	62,618,744	0.22
28220	URBAN REN:OWNER-COMM DEV CORP	P H F I L 260	40	1,974,800	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	3	64,826,109	0.23
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	1,114,000	0.00
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	73	21,144,159	0.07
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	2	56,061	0.00
33401	TAX SALE - CITY OWNED	RPTL 406(5)	2	4,400	0.00
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	38	56,342,774	0.20
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	50	267,082	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	6	11,850	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	213	16,744,345	0.06
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	6	395,650	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2,155	40,527,801	0.14
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	997	18,785,073	0.07
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,084	19,276,468	0.07
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	40	758,447	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,673	52,497,119	0.18
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	914	28,699,748	0.10
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	719	21,334,062	0.07
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	32	1,010,526	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	982	51,264,580	0.18
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	560	29,575,564	0.10
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	323	13,940,696	0.05
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	46	2,688,427	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	649	10,125,570	0.04
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	82	3,073,973	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	11	3,885,904	0.01
41400	CLERGY	RPTL 460	50	153,539	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	64	1,995,630	0.01
41632	VOL/FIRE/AMB	RPTL 466-a	3	59,154	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	88	7,363,372	0.03

Equalized Total Assessed Value 28,488,295,864

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,733	126,927,869	0.45
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	139	11,222,431	0.04
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	17	393,552	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	446	34,329,100	0.12
41801	PERSONS AGE 65 OR OVER	RPTL 467	443	28,152,483	0.10
41802	PERSONS AGE 65 OR OVER	RPTL 467	941	60,269,907	0.21
41805	PERSONS AGE 65 OR OVER	RPTL 467	374	37,723,964	0.13
41900	PHYSICALLY DISABLED	RPTL 459	13	486,640	0.00
41901	PHYSICALLY DISABLED	RPTL 459	3	44,828	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	19	2,168,575	0.01
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	109	5,735,119	0.02
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	110	7,345,229	0.03
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	32	2,724,525	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	28	1,722,141	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	508,875	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	33	3,359,583	0.01
44210	HOME IMPROVEMENTS	RPTL 421-f	82	1,066,058	0.00
44212	HOME IMPROVEMENTS	RPTL 421-f	159	3,360,478	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	744,426	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	6	2,021,680	0.01
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	96	7,106,359	0.02
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	18	1,141,494	0.00
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	23	4,140,645	0.01
47842	Green Bldg LEED - Silver	RPTL S470	8	2,832,714	0.01
47852	Green Bldg LEED - Gold	RPTL S470	8	3,244,817	0.01
47862	Green Bldg LEED - Platinum	RPTL S470	2	417,269	0.00
47900	FAIR POLLUTION CONTROL FACILITY	RPTL 477-a	1	1,125,447	0.00
48650	LTD PROF HOUSING CO	P H FI L 33,556,654-a	16	25,745,486	0.09
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	1,682,979	0.01
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	1,206,675	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	810,638	0.00
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	1,776,316	0.01

Equalized Total Assessed Value 28,488,295,864

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	53	1,886,001	0.01
Total Exemptions Exclusive of System Exemptions:			18,570	8,944,772,413	31.40
Total System Exemptions:			54	3,662,317	0.01
Totals:			18,624	8,948,434,730	31.41

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

Amount, if any, attributable to payments in lieu of taxes: \$2,227,049

# SECTION III

## Tax Rate Information

- Aggregate Tax Rates by Municipality
  - Village & City Tax Levy 2024-2025
    - School Tax Levy
- Analysis of Change in School Tax Levy

# 2024-2025 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>					
IN CITY LKPT SD**	4.960605	1.234487		16.794445	22.989537
IN NEWFANE SD**				14.234467	20.429559
IN NIAG-WHFD SD H				10.974051	17.169143
IN NIAG-WHFD SD NH				14.736941	20.932033
IN STARPOINT SD				13.547191	19.742283
IN WILSON SD				14.801239	20.996331
<b>HARTLAND 292289</b>					
IN BARKER SD**	9.371296	3.300868		18.699265	31.371429
IN MEDINA SD**				26.195639	38.867803
IN ROY-HART SD**				25.329967	38.002131
<b>V. MIDDLEPORT 292201</b>					
IN ROY-HART SD**	9.371296	3.300958	13.768916	25.329967	51.771137
<b>LEWISTON 292489</b>					
IN LEW-PORT SD	11.428059	0.494222		27.565493	39.487774
IN NIAG-WHFD SD H				25.398892	37.321173
IN NIAG-WHFD SD NH				34.278624	46.200905
<b>V. LEWISTON 292401</b>					
IN LEW-PORT SD	11.428059	0.35286	8.164858	27.565493	47.51127
<b>T. LOCKPORT 292600</b>					
IN AKRON SD	4.976053			10.297326	15.273379
IN CITY LKPT SD**				16.755962	21.732015
IN NEWFANE SD**				14.234467	19.21052
IN ROY-HART SD**				14.184782	19.160835
IN STARPOINT SD				13.547018	18.523071
<b>NEWFANE 292800</b>					
IN BARKER SD**	10.480648			21.815437	32.296085
IN NEWFANE SD**				29.655141	40.135789
IN WILSON SD				30.835915	41.316563
<b>NIAGARA 293000</b>					
IN NIAG-WHFD SD H	15.114633	2.836973		33.010100	50.961706
IN NIAG-WHFD SD NH		5.308567		45.183483	65.606683
Note: *Aggregate rate does not include special benefit rates					
**Library tax included in rate					

# 2024-2025 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>	9.217055	0.544387			
IN CITY LKPT SD**				30.639187	<b>40.400629</b>
IN STARPOINT SD				25.085929	<b>34.847371</b>
<b>PORTER 293489</b>	10.428717	2.140167			
IN LEW-PORT SD				25.219734	<b>37.788618</b>
IN WILSON SD				31.468500	<b>44.037384</b>
<b>V. YOUNGSTOWN 293401</b>	10.428717	2.140169	7.812535		
IN LEW-PORT SD				25.219734	<b>45.601155</b>
<b>ROYALTON 293689</b>	9.329826	3.931654			
IN AKRON SD				18.388082	<b>31.649562</b>
IN ROY-HART SD**				25.329967	<b>38.591447</b>
IN STARPOINT SD				24.192334	<b>37.453814</b>
<b>V. MIDDLEPORT 293601</b>	9.329826	2.046964	13.768916		
IN ROY-HART SD**				25.329967	<b>50.475673</b>
<b>SOMERSET 293889</b>	10.025167	2.683334			
IN BARKER SD**				20.137517	<b>32.846018</b>
<b>V. BARKER 293801</b>	10.025167	2.683361	7.900000		
IN BARKER SD**				20.137517	<b>40.746045</b>
<b>WHEATFIELD 294000</b>	13.016257				
IN NIAG-WHFD SD H				28.602589	<b>41.618846</b>
IN NIAG-WHFD SD NH				38.436403	<b>51.45266</b>
IN STARPOINT SD				35.646941	<b>48.663198</b>
<b>WILSON 294289</b>	9.880422	3.203590			
IN NEWFANE SD**				28.468936	<b>41.552948</b>
IN WILSON SD				29.602479	<b>42.686491</b>
<b>V. WILSON 294289</b>	9.880422	3.203592	8.673860		
IN WILSON SD				29.602479	<b>51.360353</b>
<b>C. LOCKPORT 290900</b>	5.126842	10.421379			
IN CITY LKPT SD**				16.758250	<b>32.306471</b>
<b>CITY NIAGARA FALLS</b>	10.267445				
IN NIA FALLS SD H		19.921160		19.49878	<b>49.687385</b>
IN NIA FALLS SD NH		38.717288		19.49878	<b>68.483513</b>
<b>CITY NO.TONAWANDA</b>	10.703696	16.465569			
IN NO. TONAWANDA SD**				24.517832	<b>51.687097</b>

Note: Aggregate rate does not include special benefit rates

\*\*Library tax included in rate

## VILLAGE TAXES

### 2024 VILLAGE TAX LEVY

#### TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
<b>BARKER</b> (TOWN OF SOMERSET)	244	\$19,556,761	\$7.900000	\$154,498
<b>LEWISTON</b> (TOWN OF LEWISTON)	1217	\$160,730,854	\$8.164858	\$1,312,345
MIDDLEPORT (TOWN OF HARTLAND)	80	\$5,435,713	\$13.768916	\$746,617
MIDDLEPORT (TOWN OF ROYALTON)	657	\$48,789,140	\$13.768916	\$746,617
<b>TOTAL MIDDLEPORT</b>	737	\$54,224,853		\$746,617
<b>WILSON</b> (TOWN OF WILSON)	581	\$49,279,520	8.673860	\$427,864
<b>YOUNGSTOWN</b> (TOWN OF PORTER)	919	\$98,715,464	\$7.812535	\$771,218

## CITY TAXES

### 2025 CITY TAX LEVY

#### TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
<b>CITY OF LOCKPORT</b>	8,129	\$1,316,260,360	10.421379	\$13,717,248
<b>CITY OF NIAGARA FALLS</b>	22,726	\$1,299,212,079	H- 19.921160 NH- 38.717288	\$17,922,828 \$15,468,487
<b>CITY OF NORTH TONAWANDA</b>	12,752	\$1,282,372,420	16.465569	\$21,169,100

CAMBRIA 292000 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$4.960605					\$3,691,883		\$3,691,883.00
NYS Medicaid	\$0.000000					\$0		\$0.00
<b>Total County - Cambria</b>	\$4.960605			744,240,316		\$3,691,883		<b>\$3,691,883.00</b>
WD 203 County water	\$0.395298		c	949,892,606		\$375,491		\$375,490.84
Erroneous assmts included in spec districts below								\$251.29
Unpaid school taxes								\$329,335.19
Omitted,formerly exempt, (Ag Pymt+\$)								\$4,620.75
<b>PAY COUNTY TREASURER</b>								<b>\$4,401,581.07</b>
Cambria Highway Tax	\$1.234487			744,692,416		\$919,313		\$920,179.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$0.649488		c	949,892,606		\$616,944		\$616,942.00
FP 201 Cambria fire protection	\$0.768738			802,813,306		\$617,153		\$617,153.00
RD 201 Refuse		215.00	m		2,288.00		\$491,920	\$491,920.00
DR 201 Drainage	\$0.057869		m	802,349,206		\$46,431		\$46,431.00
SD 202 Sewer IND CAP	\$0.249223		c	519,233,795		\$129,405		\$129,405.00
SD 203 Sewer AVL CAP	\$0.456692	191.60	c PU	212,790,900	736.00	\$97,180	\$141,020	\$238,200.00
Town charges								\$370.00
Omitted Taxes, Ag Pymt								\$0.00
Unpaid refuse								\$978.00
Unpaid water								\$35,190.00
Unpaid sewer								\$1,996.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$3,098,764.00</b>
				<b>CAMBRIA TOWN BUDGET TOTAL</b>			<b>\$3,060,230</b>	
<b>CAMBRIA TOTAL ALL</b>							<b>(\$2)</b>	<b>\$7,500,345.07</b>

HARTLAND 292289 / 292201 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$9.371296					\$1,658,999		\$1,658,999.00
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Hartland/TO</b>	\$9.371296			177,029,822		\$1,658,999		<b>\$1,658,999.00</b>
County Services-Village/Mdlpt.	\$9.371296					\$50,011		\$50,011.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/H	\$9.371296			5,336,596		\$50,011		\$50,011.00
<b>"Total" County - Hartland</b>				182,366,418		\$1,709,010		<b>\$1,709,010.00</b>
WD 223 County water	\$0.705890		c	202,171,543		\$142,711		\$142,710.80
RD291 County Refuse	\$0.072702			199,545,243		\$14,507		\$14,507.34
Erroneous assmts included in spec districts below								\$0.00
Unpaid School Taxes								\$222,200.50
Unpaid Village Taxes								\$1,896.85
Omitted taxes & formerly exempt								\$1,871.20
<b>PAY COUNTY TREASURER</b>								<b>\$2,092,196.69</b>
Hartland Town Tax- TOV	\$3.300868			177,732,056		\$586,670		\$587,191.00
Hartland Town Tax - Village	\$3.300958			5,361,474		\$17,698		\$17,714.00
<b>Total</b>				183,093,530		\$604,368		
FD 221 Fire Protection	\$1.520001			194,025,519		\$294,919		\$294,919.00
WD 221 Water #1	\$1.845038		c	187,832,966		\$346,559		\$346,558.44
WD 222 Water #2	\$0.109921		c	8,478,853		\$932		\$932.00
RD 221 Refuse	\$0.000000	291.00	m PU		1,533.00		\$446,103	\$446,103.00
RD 221 Refuse		\$130.00	SU		42.00		\$5,460	\$5,460.00
Town charges								\$0.00
Unpaid Water								\$25,126.00
Unpaid Refuse								\$343.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$1,724,346.44</b>
			<b>HARTLAND TOWN BUDGET TOTAL</b>				<b>\$1,698,877</b>	
<b>HARTLAND TOTAL ALL</b>							<b>\$0</b>	<b>\$3,816,543.13</b>

LEWISTON 292489 / 292401 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$11.428059					\$8,388,351		\$8,388,351.00
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$11.428059			734,013,621		\$8,388,351		\$8,388,351.00
County Services-Village/Lewist.	\$11.428059					\$1,839,165		\$1,839,165.00
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$11.428059			160,934,119		\$1,839,165		\$1,839,165.00
"Total" County - Lewiston				894,947,740		\$10,227,515		\$10,227,516.00
WD 259 County water	\$0.919299		c	974,415,099		\$895,779		\$895,778.99
RD 291 County Refuse	\$0.094682			897,365,659		\$84,964		\$84,964.08
Erroneous assmts included in spec districts below								\$0.00
Unpaid village taxes								\$20,253.97
Unpaid school taxes								\$864,047.68
Omitted taxes & formerly exempt				20				\$19,147.63
County sewer								
CS 240 Capital	\$0.072816	2.44	PU	145,380,438	1,253.00	\$10,586	\$3,059	\$13,645.00
CS 241 Prim Units		243.99	PU		581.00		\$141,757	\$141,757.00
CS 241 Secondary Units		19.04	SU		584.00		\$11,119	\$11,119.00
CS 242 Secondary Units		19.04	SU		663.00		\$12,623	\$12,623.00
PAY COUNTY TREASURER								\$12,290,852.35
Lewiston town tax	\$0.494222			740,586,257		\$366,014		\$366,555.00
Lewiston town tax village	\$0.352860			162,273,956		\$57,260		\$57,379.00
Total Lewiston town tax				902,860,213		\$423,274		
FP 241 Fire	\$1.998578			753,620,184		\$1,506,169		\$1,506,169.00
GS 241 Gas Light - Lewist. Hghts.		300.00			40.00		\$12,000	\$12,000.00
SD245 South Sewer	\$0.744022		c	85,497,511		\$63,612		\$63,612.00
SD246 South Sewer Non User		8.00	c fee		604.00		\$4,832	\$4,832.00
SD 243 Master Sewer	\$0.088358	35.90	c,mPU	694,583,529	4,241.00	\$61,372	\$152,252	\$213,615.92
SD 248 "			c					\$0.00
Total Master sewer								
DR 291 Drainage #1		198.15	FEE		27.00		5350	\$5,350.00
RD 241 Refuse		89.94	PU		4,733.00		\$425,695	\$425,695.00
WD240 Water	\$1.002161		c	971,446,732		\$973,546		\$973,546.00
Town Charges								\$14,606.00
Unpaid Water 1								\$84,049.00
Unpaid Water 2								\$29,800.00
Unpaid Sewer								\$50,779.00
PAY TOWN SUPERVISOR								\$3,807,987.92
				LEWISTON TOWN BUDGET TOTAL				
LEWISTON TOTAL ALL							(\$7)	\$16,098,840.27

LOCKPORT 292600 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$4.976053					\$9,987,280		\$9,987,280.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$4.976053		c	2,007,068,693		\$9,987,280		\$9,987,280.00
WD 263 County water	\$0.395298			2,242,885,281		\$886,609		\$886,608.51
RD 291 County Refuse	\$0.040713			2,161,062,731		\$87,984		\$87,983.60
Unpaid school taxes								\$1,097,121.04
Erroneous assmts included in spec districts below								\$1,887.04
Omitted taxes & formerly exempt								\$10,574.88
PAY COUNTY TREASURER								\$12,071,455.07
WD 261 Water 1 - Capital	\$0.320029		c	\$2,111,427,308		\$675,719		\$675,376.19
WD 261 Water 1 - O&M	\$0.378920		m	\$2,030,471,358		\$769,386		\$769,386.00
WD262 Water #2	\$0.099996		c	131,644,673		\$13,164		\$13,164.00
Total water								\$1,457,926.19
FP 261 Fire Protection	\$0.879604			2,161,970,881		\$1,901,679		\$1,901,250.00
SD 261 Sewer #3A - Capital	\$0.783945		c	1,607,790,293		\$1,260,420		\$1,259,311.00
SD 261 " " Maintenan	\$1.565739		m	1,551,701,293		\$2,429,560		\$2,429,560.00
SD 262 Sewer #3B "	\$0.150000		c	583,726,288		\$87,559		\$87,559.00
Total Sewer								\$3,776,430.00
SD 264 Carlisle Sewer-Capital	\$1.413077		c	38,106,900		\$53,848		\$53,848.00
SD 264 Carlisle Sewer-O&M	\$0.990752		m	35,996,900		\$35,664		\$35,664.00
SD 265 Lincoln sewer	\$2.348991		c	12,330,400		\$28,964		\$28,964.00
RD 261 Refuse(inclds Carlisle)		\$225.00	mPU		5,998.00		\$1,349,550	\$1,349,550.00
RD 263 Refuse (add cart)		50.00	SU		262.00		\$13,100	\$13,100.00
LD 261 Carlisle Light & Sdwk	\$0.592586		m	36,112,900		\$21,400		\$21,400.00
LD 262 Rapids light		52.63			57.00		\$3,000	\$3,000.00
Town Charge								\$500.00
Unpaid water								\$115,000.00
Unpaid sewer								\$60,429.00
Unpaid refuse								\$413.00
PAY TOWN SUPERVISOR								\$8,817,474.19
				LOCKPORT TOWN BUDGET TOTAL			\$8,641,132	
LOCKPORT TOTAL ALL							\$7	\$20,888,929.26

NEWFANE 292800 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$10.480648					\$4,391,016		\$4,391,016.00
NYS Medicaid	\$0.000000					\$0		\$0.00
<b>Total County - Newfane</b>	\$10.480648			418,964,192		\$4,391,016		<b>\$4,391,016.00</b>
WD 283 County Water	\$0.823538		c	476,016,728		\$392,018		\$392,017.82
Unpaid School tax								\$707,807.14
Erroneous assmts included in Spec Districts below								\$0
Omitted Tax & FE								\$9,107.36
<b>PAY COUNTY TREASURER</b>								<b>\$5,499,948.32</b>
FP281 Fire Protection	\$2.354953			438,200,238		\$1,031,941		\$1,031,941.00
LD 281 Light	\$0.194529			424,100,785		\$82,500		\$82,500.00
RD 281 Refuse		\$202.10			4,036.00		\$815,665	\$815,654.91
RD283 Cart Service Fee		55.00	SU		261.00		\$14,355	\$14,355.00
WD 284 Water District #1"UNITS"		\$68.65	cPU		3,773.00		\$259,034	\$259,034.00
WD 284 Fee per parcel		\$10.00	FEE		4,315.00		\$43,150	\$43,150.00
WD 285 Water District "Mobiles"		\$40.00	PU		437.00		\$17,480	\$17,480.00
<b>NEWFANE TOWN SEWER</b>								
SS 281 UN&FEE		\$258.37	m PU		3,058.50		\$790,228	\$790,228.07
SS 281 FEE PER PARCEL		5.00	FEE		2,120.00		\$10,600	\$10,600.00
SS 282(1)1-100'		0.080000	c PU		174,412.60		\$13,953	\$13,953.01
SS 282(2) 101- 300'		0.060000	c PU		62,471.34		\$3,748	\$3,748.28
SS 282(3) > 300'		0.050000	c PU		21,452.82		\$1,073	\$1,072.64
<b>TOTAL TOWN SEWER</b>								
Unpaid Water								\$181,014.00
Unpaid Sewer								\$88,733.00
Town Charges								\$8,250.00
Omitted Taxes								\$0.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$3,361,713.91</b>
					NEWFANE TOWN BUDGET TOTAL		\$3,083,717	
<b>NEWFANE TOTAL ALL</b>							(10)	<b>\$8,861,662.23</b>

NIAGARA 293000 TAX LEVY 2025	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$15.114633					\$4,190,799		\$4,190,799.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$15.114633			277,267,650		\$4,190,799		\$4,190,799.00
Other expenses due County						\$0		\$0.00
WD 302 COUNTY WTR	\$1.197873		c	337,230,255		\$403,959		\$403,959.13
RD 291 County Refuse						\$0		\$0.00
UNPD SCH TAX								\$625,589.14
Erroneous assmts included in Spec Districts below								\$0.00
Omitted Tax & FE								\$10,426.17
PAY COUNTY TREASURER								\$5,230,773.44
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$2.836973	5.308567		\$159,230,725	\$120,723,680	\$451,733	\$640,870	\$1,094,611.00
LD 301 NIAG LIGHT	\$0.201691	0.406362	m	\$164,510,360	\$164,433,992	\$33,180	\$66,820	\$100,000.00
WD 301 NIAG WTR	\$0.578642	0.920095	c	\$164,874,760	\$173,044,742	\$95,403	\$159,218	\$254,615.76
FD 301 NIAGARA FIRE	\$1.137237	2.290472		\$164,510,360	\$164,556,792	\$187,087	\$376,913	\$564,000.00
SD 301 NIAG SEW	\$2.932355	2.932355	c	\$163,681,760	\$162,305,072	\$479,973	\$475,936	\$955,909.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$164,510,360	\$157,286,751	\$0	\$0	\$0.00
FO315 FOM Pump Station			MT					
SD307 Wildwood Sewer				Pre Calculated				
WD307 Wildwood Water				Pre Calculated				
UNPAID WTR								\$76,978.00
US291-UNPAID SEWER								\$135,607.85
TOWN CHARGE								\$17,570.00
US292 Unpaid W/S Fee								49600
PAY TOWN SUPERVISOR							2969135.76	\$3,248,891.61
				NIAGARA TOWN BUDGET TOTAL				
NIAGARA TOTAL ALL							(\$5)	\$8,479,665.05

PENDLETON 293200 TAX LEVY 2025	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$9.217055					\$5,145,742		\$5,145,742.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$9.217055			\$558,284,878		\$5,145,742		\$5,145,742.00
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.732034		c	620,894,641		\$454,516		\$454,515.80
RD 291 County Refuse	\$0.075395			588,135,907		\$44,342		\$44,342.31
CS320 County Sew Cap	\$0.057986	2.44	PU	\$621,132,601	3,413.00	\$36,017	\$8,333	\$44,350.00
CS 321 " User		243.99	PU		2,001.00		\$488,219	\$488,219.00
CS 321 S.U.		19.04	SU		2,116.00		\$40,286	\$40,286.00
CS 322 S.U. Non User		19.040000	SU		1,294.00		\$24,636	\$24,636.00
Unpaid School taxes								\$391,408.93
Erroneous assmts included in Spec Districts below								\$0.00
Omitted tax & F.Exempt								\$7,342.24
Pay County Treasurer								\$6,640,842.28
Pendleton Highway Tax	\$0.544387			562,992,719		\$306,486		\$306,750.00
FD 321 Pendl fire	\$1.129516			584,158,885		\$659,817		\$659,817.00
WD 321 WTR #1)	\$0.014577		c	583,614,312		\$8,507		\$8,515.64
" "	\$0.047107		m	551,399,512		\$25,975		\$25,975.00
WD 322 " #2	\$0.049010		c	30,456,037		\$1,493		\$1,492.64
RD 321 Refuse		\$232.50	m PU		2,709.00		\$629,842	\$629,842.00
Sewer #1								
Total Sewer #1								
Sewer #2								
Total Sewer #2								
Sewer #3								
RD 322 Refuse- Add'l Svcs		\$55.00	PU		259.00		\$14,245.00	\$14,245
SW 321 Storm WD Brauer		\$65.00	PU		50.00		\$3,250.00	\$3,250
Total Sewer #3								
Unpaid Sewer								\$13,218.00
Unpaid Refuse								\$1,091.00
Unpaid Water								32844
PAY TOWN SUPERVISOR								\$1,697,040.28
			PENDLETON TOWN BUDGET TOTAL				\$1,649,887	
Total Pendleton All							\$8	\$8,337,882.56

PORTER 293489 / 293401 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$10.428717					\$3,302,666		\$3,302,666.00
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Porter/TOV</b>	\$10.428717			316,689,609		\$3,302,666		<b>\$3,302,666.00</b>
County Services-Village/Ynstwn..	\$10.428717					\$1,037,584		\$1,037,584.00
NYS Medicaid - Village/Yngstn.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$10.428717			99,492,999		\$1,037,584		\$1,037,584.00
<b>"Total" County - Porter</b>				416,182,608		\$4,340,251		<b>\$4,340,250.00</b>
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.841060		c	337,840,711		\$284,144		\$284,144.31
RD 291 County Refuse	\$0.086624			425,279,314		\$36,839		\$36,839.25
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village Tax								\$23,917.10
Unpaid School Tax								\$363,516.47
Ag District payment								
<b>Omitted Tax &amp; FE</b>								<b>\$6,971.34</b>
PAY COUNTY TREASURER								\$5,055,638.47
Porter Town tax TOV	\$2.140167			317,669,187		\$679,865		\$680,860.00
<b>Porter Town Tax Vlg.</b>	\$2.140169			99,785,564		\$213,558		<b>\$213,870.00</b>
Total				\$417,454,751		\$893,423		
RD 341 Refuse		\$200.90			1,991.00		\$400,000	\$400,000.00
LD 341 Ransomvl Light #1	\$0.267898			33,594,835		\$9,000		\$9,000.00
FD 341 Yngstwm. Fire Protection	\$1.058759			189,435,924		\$200,567		\$200,559.12
FD 342 Ransomvl. Fire "District"	\$1.949675			133,868,487		\$261,000		\$261,000.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00	c PU		200.00		\$50,000	\$50,000.00
" " - Undevlp'd		\$50.00	cSU		51.00		\$2,550	\$2,550.00
" " - Non Benefitted			MT					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$2,000.00
Unpaid Water								\$56,413.00
Unpaid Sewer								\$20,555.00
Unpaid Refuse								\$3,025.00
US292 Unpaid W/S Fee								\$35,300.00
PAY TOWN SUPERVISOR								<b>\$1,947,282.12</b>
PORTER TOWN BUDGET TOTAL							<b>\$1,829,989</b>	
PORTER GRAND TOTAL							<b>(\$8)</b>	<b>\$7,002,920.59</b>

ROYALTON 293689 / 293601	AD VAL	UNIT	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
TAX LEVY 2025	RATE	RATE		TAXABLE	TAXABLE	LEVY	LEVY	LEVY
County Services - Royalton/TOV	\$9.329826					\$3,657,816		\$3,657,816.00
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Royalton/TOV</b>	\$9.329826			\$392,056,200		\$3,657,816		<b>\$3,657,816.00</b>
County Services-Village/Mdlpt.	\$9.329826					\$445,387		\$445,387.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Vlg. Middleport</b>	\$9.329826			\$47,738,017		\$445,387		<b>\$445,387.00</b>
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.705890		c	493,627,767		\$348,447		\$348,446.73
RD 291 County Refuse	0.072701996			471,377,567		34270.09		\$34,270.09
Erroneous assmts included in Spec Districts below								\$740.00
Unpaid Village Taxes								\$40,666.69
<b>Unpaid School Taxes</b>								<b>\$430,736.89</b>
Omitted Tax & F.Exempt								\$5,126.40
<b>Pay County Treasurer</b>								<b>\$4,963,189.80</b>
Town Tax(tov)	\$3.931654			\$397,720,118		\$1,563,698		\$1,564,346.00
Town Tax(vlg)	\$2.046964			\$48,325,717		\$98,921		\$99,000.00
<b>TOTAL</b>				\$446,045,835		\$1,662,619		
DR 361 Royalton Drainage	\$0.284394		m	\$420,637,775		\$119,627		\$119,627.00
LD 361 Gasport Light	\$0.579402		m	\$34,518,324		\$20,000		\$20,000.00
SD 361 Gasport Sewer O+M	\$5.143814		m	\$33,693,285		\$173,312		\$173,312.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$39,915,985				\$0.00
WD 367 Water Imprv - Pr Un		\$250.00	cPU		2,424.00		\$606,000	\$606,000.96
WD 367 Water Improv - Sec Un		50.000000	cSU		55.00		\$2,750	\$2,750.00
WD 368 Water Unimproved - Pr Un		10.000000	cPU		551.00		\$5,510	\$5,510.00
WD 368 Water Unimproved - Sec Un		1.000000	cSU		272.00		\$272	\$272.00
RD362 Refuse		265.000000	m		2517		667005	667005
FD 361 Fire "District" Gasport	\$1.302746			34,973,822		45562		\$45,562.00
FP 361 Royalton Fire Protection	\$1.511365			384,638,282		581329		\$581,329.00
PD361 Paving District		0.000000	PU					\$0.00
TC 291 Town Charge								\$3,225.00
UR 291 Unpaid Refuse								\$521.00
US 291 Unpaid Sewer								\$19,362.00
UW 291 Unpaid Water								\$118,929.00
OT 291 Omitted Town Tax								0
<b>PAY TOWN SUPERVISOR</b>								<b>\$4,026,750.96</b>
<b>ROYALTON TOWN BUDGET TOTAL</b>						<b>\$3,884,713.96</b>		
<b>ROYALTON GRAND TOTAL</b>						<b>\$0</b>		<b>\$8,989,940.76</b>

SOMERSET 293889 / 293801 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNIT TAX LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$10.025167					\$1,371,124		\$1,371,124.00
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$10.025167			\$136,768,163		\$1,371,124		\$1,371,124.00
County Services-Village/Barker	\$10.025167					\$190,552		\$190,552.00
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$10.025167			\$19,007,369		\$190,552		\$190,552.00
"Total" County - Somerset				\$155,775,532		\$1,561,676		\$1,561,676.00
Other expenses due County				0		\$0		\$0.00
WD 384 County Water	\$0.760189		c	\$184,324,863		\$140,122		\$140,121.70
RD 291 County Refuse	\$0.078294			\$167,867,263		\$13,143		\$13,143.08
Unpaid Village Tax								\$10,643.84
Unpaid School Tax								\$153,175.86
Omitted tax & FE								\$2,460.33
Erroneous assmts included in Spec Districts below								\$1,520.00
PAY COUNTY TREASURER								\$1,882,740.81
Town Tax TOV	\$2.683334			137,542,704		\$369,073		\$368,228.19
Town Tax VLG	\$2.683361			19,082,037		\$51,204		\$51,086.81
Total Town Tax				156,624,741		\$420,277		\$419,315.00
FD 381 Fire Protection	\$1.519047			167,868,354		\$255,000		\$255,000.00
LD 381 Light	\$0.442409			9,041,400		\$4,000		\$4,000.00
RD 381 Refuse		\$205.00			930.00		\$190,650	\$190,650.00
RD 382 REFUSE		\$48.00			67.00		\$3,216	\$3,216.00
SD 390 Sewer UN	\$0.180002	\$125.00	c cPU	64,021,565	744.00	\$11,524	\$93,000	\$104,524.00
SD 391 Sewer < 300'		\$0.21	cPU		70,023.16		\$14,705	\$14,705.00
SD 392 Sewer >300'		\$0.02	cPU		11,640.76		\$291	\$291.00
SD AES Fixed Amt		\$288.00	cPU		100.00		\$28,800	\$28,800.00
SD 394 AES		0.000000	cPU		100.00			\$0.00
WD 381 Water #2	\$0.160000		c	156,369,147		\$25,019		\$25,019.31
WD 382 Water #2a	\$0.04		c	157,864,447		\$6,315		\$6,315.00
WD 385 Water	0.12027491		c	1,396,800		168		\$168.00
Unpaid Refuse								\$0.00
Unpaid Water								\$6,267.00
Unpaid Sewer								\$6,128.00
Town Charge								\$7,500.00
PAY SUPERVISOR								\$1,071,898.31
				SOMERSET TOWN BUDGET TOTAL			\$1,052,003	
SOMERSET TOTAL ALL							\$1	\$2,954,639.12

[illegible]

WILSON 294289 / 294201 TAX LEVY 2025	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$9.880422					\$2,420,125		\$2,420,125.00
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Wilson/TOV</b>	\$9.880422			\$244,941,472		\$2,420,125		<b>\$2,420,125.00</b>
County Services-Village of Wilso	\$9.880422					\$477,350		\$477,350.00
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$9.880422			\$48,312,730		\$477,350		\$477,350.00
<b>"Total" County - Wilson</b>				\$293,254,202		\$2,897,475		<b>\$2,897,475.00</b>
WD 425 County Water	\$0.790596		c	\$322,476,522		\$254,949		\$254,948.78
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village tax								\$30,190.56
Unpaid School tax								\$370,135.82
Omitted Taxes & F.EX								\$986.76
<b>PAY COUNTY TREASURER</b>								<b>\$3,553,736.92</b>
Town Tax TOV	\$3.203590			\$246,558,062		\$789,871		\$790,151.00
Town Tax VLG	\$3.203592			\$48,509,295		\$155,404		\$155,459.00
<b>Total Town Tax</b>				\$295,067,357		\$945,275		
LD 421 Light #2 - Sunset	\$0.426097		m	\$7,040,650		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$725.83	c	\$7,032,600	84.00		\$60,970	\$60,970.00
WD 421 Water #1 - Capital	\$0.000000		c	\$257,832,900		\$0		(\$0.80)
" " Water #1 - O & M.	\$0.607484			\$255,404,200		\$155,154		\$155,154.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,418,253				\$0.00
FR 420 Firemens Retrmt.	\$0.411836			\$291,377,807		\$120,000		\$120,000.00
Wilson Library Fund	\$0.337255			\$295,067,357		\$99,513		\$99,513.00
Unpaid Water								\$35,048.00
TC 291 Town Charges								\$10,550.00
<b>PAY SUPERVISOR</b>								<b>\$1,429,844.20</b>
<b>WILSON TOWN BUDGET TOTAL</b>						<b>\$1,384,246</b>		
<b>WILSON TOTAL ALL</b>							<b>(\$1)</b>	<b>\$4,983,581.12</b>

Tax Levy 2025	AD VAL RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
<b>City of Lockport / 290900</b>						
County Services	\$5.126842			\$6,684,626	\$12,228	\$6,696,853.56
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$5.126842	\$1,303,848,708		\$6,684,626	\$12,228	\$6,696,853.56
RD 291 County Refuse - Lkpt.	\$0.040713	\$1,392,577,968		\$56,696		\$56,696.19
Other expenses due County				\$0		\$0.00
<b>Total County - City of Lockport</b>					(\$0)	<b>\$6,753,549.75</b>
<b>City of Niagara Falls / 291100</b>						
County Services	\$10.267445			\$13,248,091	\$29,794	\$13,277,884.63
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$10.267445	\$1,290,300,675		\$13,248,091	\$29,794	\$13,277,884.63
RD291 County Refuse - Nfalls	\$0.081426	\$1,485,753,524		\$120,979		\$120,979.31
Other expenses due County				\$0		\$0.00
<b>Total County - Niagara Falls</b>					(\$1)	<b>\$13,398,863.94</b>
<b>City of North Tonawanda / 291200</b>						
County Services	\$10.703696			\$13,646,948	\$46,938	\$13,693,883.80
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$10.703696	\$1,274,975,335		\$13,646,948	\$46,938	\$13,693,883.80
RD291 County Refuse -NT	\$0.086624	\$1,351,737,936		\$117,092		\$117,092.48
Other expenses due County				\$0		\$0.00
<b>Total County - North Tonawanda</b>					(\$2)	<b>\$13,810,976.28</b>

2024-2025 SCHOOL TAX RATES BY SCHOOL DISTRICT			
School District / Town	# of Parcels	Total Taxable	TAX RATE
<b><u>AKRON CSD</u></b>			
LOCKPORT	45	\$8,297,593	10.297326
ROYALTON	712	\$123,596,886	18.388082
<b>TOTAL</b>	<b>757</b>	<b>\$131,894,479</b>	
<b><u>BARKER CSD</u></b>			
HARTLAND	986	\$88,070,901	18.377640
HARTLAND LIBRARY			0.321625
NEWFANE	109	\$10,898,333	21.440215
NEWFANE LIBRARY			0.375222
SOMERSET	1,600	\$158,706,441	19.791155
SOMERSET LIBRARY			0.346362
<b>TOTAL</b>	<b>2,695</b>	<b>\$257,675,675</b>	
<b><u>LEWISTON-PORTER CSD</u></b>			
LEWISTON	5,751	\$783,867,391	27.565493
PORTER	2,725	\$345,909,543	25.219734
<b>TOTAL</b>	<b>8,476</b>	<b>\$1,129,776,934</b>	
<b><u>LOCKPORT SD</u></b>			
LOCKPORT CITY	8,129	\$1,317,655,483	16.129984
LOCKPORT CITY LIBRARY			0.628266
CAMBRIA	74	\$18,149,659	16.164822
CAMBRIA LIBRARY			0.629623
LOCKPORT TOWN	5,025	\$1,318,859,505	16.127781
LOCKPORT TOWN LIBRARY			0.628181
PENDLETON	79	\$18,799,859	29.490524
PENDLETON LIBRARY			1.148663
<b>TOTAL</b>	<b>13,307</b>	<b>\$2,673,464,506</b>	
<b><u>MEDINA CSD</u></b>			
HARTLAND TOWN	52	\$4,144,872	24.605850
HARTLAND LIBRARY			1.589789
<b>TOTAL</b>	<b>52</b>	<b>\$4,144,872</b>	
<b><u>NEWFANE CSD</u></b>			
CAMBRIA	77	\$17,217,942	14.111208
CAMBRIA LIBRARY			0.123259
LOCKPORT	531	\$121,810,738	14.111208
LOCKPORT LIBRARY			0.123259
NEWFANE	4,260	\$415,655,083	29.398351
NEWFANE LIBRARY			0.256790
WILSON	52	\$4,572,412	28.222417
WILSON LIBRARY			0.246519
<b>TOTAL</b>	<b>4,920</b>	<b>\$559,256,175</b>	
<b><u>NIAGARA FALLS SD</u></b>			
NIAGARA FALLS SD	22,726	\$1,324,646,437	19.498780
<b>TOTAL</b>	<b>22,726</b>	<b>\$1,324,646,437</b>	

2024-2025 SCHOOL TAX RATES BY SCHOOL DISTRICT			
School District / Town	# of Parcels	Total Taxable	TAX RATE
<b><u>NIAGARA-WHEATFIELD CSD</u></b>			
CAMBRIA HOMESTEAD	166	\$38,931,391	10.974051
CAMBRIA NON-HOMEST.	53	\$4,832,186	14.736941
LEWISTON HOMESTEAD	1,192	\$110,689,891	25.398892
LEWISTON NON-HOMEST.	127	\$14,034,210	34.278624
NIAGARA HOMESTEAD	2,817	\$160,520,367	33.010100
NIAGARA NON-HOMEST.	910	\$120,733,239	45.183483
WHEATFIELD HOMEST.	5,486	\$606,455,037	28.602589
WHEAT. NON-HOMEST.	778	\$132,411,199	38.436403
<b>TOTAL</b>	<b>11,529</b>	<b>1,188,607,520</b>	
<b><u>NORTH TONAWANDA SD</u></b>			
NORTH TONAWANDA	12,752	\$1,312,102,903	23.420419
N. TONAWANDA LIBRARY			1.097413
<b>TOTAL</b>	<b>12,752</b>	<b>\$1,312,102,903</b>	
<b><u>ROYALTON-HARTLAND CSD</u></b>			
HARTLAND	1027	\$93,737,390	25.064290
HARTLAND LIBRARY			0.265677
LOCKPORT	219	\$54,605,851	14.036003
LOCKPORT LIBRARY			0.148779
ROYALTON	3245	\$324,421,298	25.064290
ROYALTON LIBRARY			0.265677
<b>TOTAL</b>	<b>4,491</b>	<b>472,764,539</b>	
<b><u>STARPOINT CSD</u></b>			
CAMBRIA	1817	\$528,285,804	13.547191
LOCKPORT	1669	\$523,811,152	13.547018
PENDLETON	3176	\$549,041,418	25.085929
ROYALTON	4	\$427,596	24.192334
WHEATFIELD	1570	\$185,089,734	35.646941
<b>TOTAL</b>	<b>8,236</b>	<b>1,786,655,704</b>	
<b><u>WILSON CSD</u></b>			
CAMBRIA	560	\$144,673,059	14.801239
NEWFANE	11	\$456,126	30.835915
PORTER	747	\$77,253,737	31.468500
WILSON	3070	\$296,014,834	29.602479
<b>TOTAL</b>	<b>4,388</b>	<b>518,397,756</b>	

<b>ANALYSIS OF CHANGES IN SCHOOL TAX LEVY</b>				
<b>2023-2024 TO 2024-2025</b>				

SCHOOL DISTRICT	2023-2024 TAX LEVY	2024-2025 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON - NC SHARE	\$2,345,303	\$2,121,264	-\$224,039	-9.55%
BARKER	\$4,918,750	\$4,865,422	-\$53,328	-1.08%
LEW-PORT	\$28,843,951	\$29,607,733	\$763,782	2.65%
LOCKPORT	\$41,500,286	\$42,363,143	\$862,857	2.08%
MEDINA - NC SHARE	\$93,779	\$93,544	-\$235	-0.25%
NEWFANE	\$13,890,973	\$13,524,852	-\$366,121	-2.64%
NIA. WHEATFIELD	\$35,411,457	\$36,172,575	\$761,118	2.15%
ROY- HART	\$11,098,964	\$11,020,328	-\$78,636	-0.71%
STARPOINT	\$32,075,491	\$33,346,829	\$1,271,338	3.96%
WILSON	\$12,689,987	\$13,018,275	\$328,288	2.59%
NO. TONAWANDA	\$29,711,000	\$30,127,000	\$416,000	1.40%
NIAGARA FALLS	\$21,768,941	\$25,828,989	\$4,060,048	18.65%
<b>TOTAL</b>	<b>\$234,348,882</b>	<b>\$242,089,954</b>	<b>\$7,741,072</b>	<b>3.30%</b>

School Levy here excludes all Library tax

# SECTION IV

## County Tax Levy Information

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

## 2025 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2025 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City portion of "Total" RPTL 520 Pro-Rata Taxes levied	"Actual" RPTL 520 Pro-Rata Taxes Levied in town/city	Net County Levy	Chargebacks included in 2025 tax levy:				Total Charge- backs
							Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$3,595,468	\$0	\$0	\$7,064	\$4,621	\$3,593,025	\$49,000	\$8,557	\$251.29	\$45,922	\$103,730
Hartland	\$1,572,959	\$0	\$0	\$3,090	\$1,871	\$1,571,740	\$100,000	\$6,818	\$0.00	\$32,323	\$139,141
Lewiston	\$10,056,148	\$0	\$0	\$19,758	\$19,148	\$10,055,538	\$40,000	\$20,645	\$0.00	\$130,480	\$191,125
Lockport	\$9,702,008	\$0	\$0	\$19,062	\$10,575	\$9,693,521	\$85,000	\$22,401	\$1,887.04	\$196,933	\$306,221
Newfane	\$4,217,563	\$0	\$0	\$8,286	\$9,107	\$4,218,384	\$90,000	\$13,325	\$0.00	\$78,414	\$181,739
Niagara	\$4,065,581	\$0	\$0	\$7,988	\$10,426	\$4,068,019	\$60,000	\$11,305	\$0.00	\$61,901	\$133,206
Pendleton	\$4,993,360	\$0	\$0	\$9,811	\$7,342	\$4,990,891	\$92,000	\$10,178	\$0.00	\$60,015	\$162,193
Porter	\$4,277,624	\$0	\$0	\$8,404	\$6,971	\$4,276,191	\$0	\$10,635	\$0.00	\$60,396	\$71,031
Royalton	\$3,793,730	\$0	\$0	\$7,454	\$5,126	\$3,791,402	\$210,000	\$12,131	\$740.00	\$94,796	\$317,667
Somerset	\$1,449,197	\$0	\$0	\$2,847	\$2,460	\$1,448,810	\$94,000	\$5,329	\$1,520.00	\$15,997	\$116,846
Wheatfield	\$11,722,138	\$0	\$0	\$23,031	\$17,459	\$11,716,566	\$90,000	\$23,096	\$4,851.53	\$181,211	\$299,159
Wilson	\$2,834,318	\$0	\$0	\$5,569	\$987	\$2,829,736	\$0	\$8,610	\$0.00	\$60,116	\$68,726
CITIES											
Lockport	\$6,299,332	\$0	\$0	\$12,376	\$12,228	\$6,299,184	\$180,000	\$26,019	\$0.00	\$191,651	\$397,670
Niagara Falls	\$12,477,635	\$0	\$0	\$24,515	\$29,794	\$12,482,914	\$360,000	\$7,878	\$0.00	\$427,093	\$794,971
No Tonawanda	\$13,131,781	\$0	\$0	\$25,800	\$46,938	\$13,152,919	\$200,000	\$54,300	\$0.00	\$286,667	\$540,967
TOTAL	\$94,188,842	\$0	\$0	\$185,055	\$185,055	\$94,188,842	\$1,650,000	\$241,227	\$9,250	\$1,923,915	\$3,824,391

## 2025 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality	AGRI- CULTURAL PAYMENT	TOTAL LEVY ITEMS	COUNTY WATER DISTRICT	COUNTY REFUSE DISTRICT	COUNTY SEWER DISTRICT	2024-2025 VILLAGE RELEVY	2024-2025 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
<b>TOWNS</b>								
Cambria	\$0	\$3,696,755	\$375,491	\$0	\$0	\$0	\$329,335.19	\$4,401,580.66
Hartland		\$1,710,881	\$142,711	\$14,507	\$0	\$1,897	\$222,200.50	\$2,092,196.43
Lewiston		\$10,246,663	\$895,779	\$84,964	\$179,144	\$20,254	\$864,047.68	\$12,290,851.60
Lockport ( Town)		\$9,999,742	\$886,609	\$87,984	\$0	\$0	\$1,097,121.04	\$12,071,455.18
Newfane		\$4,400,123	\$392,018	\$0	\$0	\$0	\$707,807.14	\$5,499,948.38
Niagara		\$4,201,225	\$403,959	\$0	\$0	\$0	\$625,589.14	\$5,230,773.12
Pendleton		\$5,153,084	\$454,516	\$44,342	\$597,491	\$0	\$391,408.93	\$6,640,842.47
Porter	\$0	\$4,347,222	\$284,144	\$36,839	\$0	\$23,917	\$363,516.47	\$5,055,639.05
Royalton		\$4,109,070	\$348,447	\$34,270	\$0	\$40,667	\$430,736.89	\$4,963,190.29
Somerset		\$1,565,656	\$140,122	\$13,143	\$0	\$10,644	\$153,175.86	\$1,882,740.47
Wheatfield		\$12,015,725	\$1,122,354	\$105,523	\$2,813,917	\$0	\$1,181,877.00	\$17,239,396.63
Wilson		\$2,898,462	\$254,949	\$0	\$0	\$30,191	\$370,135.82	\$3,553,737.14
<b>CITIES</b>								
Lockport		\$6,696,854	\$0	\$56,696	\$0	\$0	\$0.00	\$6,753,550.19
Niagara Falls		\$13,277,885	\$0	\$120,979	\$0	\$0	\$0.00	\$13,398,864.51
No Tonawanda		\$13,693,886	\$0	\$117,092	\$0	\$0	\$0.00	\$13,810,978.33
<b>TOTAL</b>	<b>\$0</b>	<b>\$98,013,233</b>	<b>\$5,701,098</b>	<b>\$716,341</b>	<b>\$3,590,552</b>	<b>\$127,569</b>	<b>\$6,736,952</b>	<b>\$114,885,744</b>

# 2025 Abstract of Taxes Levied

Payable to the Town Supervisor:

Municipality:	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
<b>TOWNS</b>						
Cambria	\$0.00	\$920,179.00	\$2,140,051.00	\$38,534.00	\$3,098,764.00	\$7,500,344.66
Hartland	\$604,905.00	\$0.00	\$1,093,972.44	\$25,469.00	\$1,724,346.44	\$3,816,542.87
Lewiston	\$319,241.00	\$104,693.00	\$3,204,819.92	\$179,234.00	\$3,807,987.92	\$16,098,839.52
Lockport (Town)	\$0.00	\$0.00	\$8,641,132.19	\$176,342.00	\$8,817,474.19	\$20,888,929.37
Newfane	\$0.00	\$0.00	\$3,083,716.91	\$277,997.00	\$3,361,713.91	\$8,861,662.29
Niagara	\$0.00	\$1,094,611.00	\$1,874,524.76	\$279,756.00	\$3,248,891.76	\$8,479,664.88
Pendleton	\$0.00	\$306,750.00	\$1,343,137.28	\$47,153.00	\$1,697,040.28	\$8,337,882.75
Porter	\$894,730.00	\$0.00	\$935,259.12	\$117,293.00	\$1,947,282.12	\$7,002,921.17
Royalton	\$878,346.00	\$785,000.00	\$2,221,367.96	\$142,037.00	\$4,026,750.96	\$8,989,941.25
Somerset	\$419,315.00	\$0.00	\$632,688.31	\$19,895.00	\$1,071,898.31	\$2,954,638.78
Wheatfield	\$0.00	\$0.00	\$4,303,167.25	\$190,936.00	\$4,494,103.25	\$21,733,499.88
Wilson	\$650,148.00	\$295,462.00	\$438,636.20	\$45,598.00	\$1,429,844.20	\$4,983,581.34
<b>CITIES</b>						
Lockport						\$6,753,550.19
Niagara Falls						\$13,398,864.51
North Tonawanda						\$13,810,978.33
<b>TOTAL</b>	<b>\$3,766,685.00</b>	<b>\$3,506,695.00</b>	<b>\$29,912,473.34</b>	<b>\$1,540,244.00</b>	<b>\$38,726,097.34</b>	<b>\$153,611,841.79</b>

## 2025 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

TOWN	CODE	2024	2024	PROJECTED	2025	TAX RATE	% OF	PRIOR	%
		TAXABLE VALUE	EQ.RATE	EQ. FULL VALUE	Tax Levy	2025	2025		
					per budget	budget	TAX LEVY	YEAR %	Change
CAMBRIA	WD203	\$949,892,606	100.00	\$949,892,606	\$375,491	\$0.395298	6.6%	6.9%	-4.3%
HARTLAND	WD223	\$202,171,543	56.00	\$361,020,613	\$142,711	\$0.705890	2.5%	2.4%	4.3%
LEWISTON	WD259	\$974,415,099	43.00	\$2,266,081,626	\$895,778	\$0.919298	15.7%	15.7%	0.3%
LOCKPORT	WD263	\$2,242,885,281	100.00	\$2,242,885,281	\$886,609	\$0.395298	15.6%	15.7%	-0.7%
NEWFANE	WD283	\$476,016,728	48.00	\$991,701,517	\$392,018	\$0.823538	6.9%	6.8%	1.5%
NIAGARA	WD302	\$337,230,255	33.00	\$1,021,909,864	\$403,959	\$1.197873	7.1%	6.7%	6.0%
PENDLETON	WD324	\$620,894,641	54.00	\$1,149,804,891	\$454,516	\$0.732034	8.0%	8.5%	-5.8%
PORTER	WD344	\$337,840,711	47.00	\$718,810,023	\$284,144	\$0.841060	5.0%	4.7%	5.0%
ROYALTON	WD364	\$493,627,767	56.00	\$881,478,155	\$348,447	\$0.705890	6.1%	5.8%	4.5%
SOMERSET	WD384	\$184,324,863	52.00	\$354,470,890	\$140,122	\$0.760189	2.5%	2.6%	-7.1%
WHEATFIELD	WD404	\$1,078,918,814	38.00	\$2,839,260,037	\$1,122,354	\$1.040258	19.7%	19.8%	-0.6%
WILSON	WD425	\$322,476,522	50.00	\$644,953,044	\$254,949	\$0.790596	4.5%	4.4%	1.2%
GRAND TOTALS		\$8,220,694,830		\$14,422,268,546	\$5,701,097				

FULL VALUE TAX RATE  
\$0.40

# Niagara County Sewer District

## 2025 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
<b>Cambria</b>	\$21,235	\$209,086	\$230,322	\$230,322	\$0
<b>Lewiston</b>	\$13,646	\$165,498	\$179,144		\$179,144
<b>Lockport</b>	\$63,231	\$1,818,276	\$1,881,507	\$1,881,507	\$0
<b>Niagara</b>	\$28,973	\$732,361	\$761,334	\$761,334	\$0
<b>Pendleton</b>	\$44,349	\$553,142	\$597,491		\$597,491
<b>Wheatfield</b>	\$113,544	\$2,700,373	\$2,813,917		\$2,813,917
<b>TOTALS</b>	<b>\$284,978</b>	<b>\$6,178,736</b>	<b>\$6,463,714</b>	<b>\$2,873,163</b>	<b>\$3,590,551</b>

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

## 2025 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2024 TAXABLE VALUE	NYS 2024 Final EQ RATES	2024 EQUALIZED FULL VALUE	% of EQUALIZ ED FULL VALUE	2025 SHARE/LEVY	2025 NET TAX LEVY	2025 "ACTUAL" TAX RATE	2025 "FULL VALUE" TAX RATE
LOCKPORT (CITY)	8,101	\$ 1,392,577,968	100.00%	\$ 1,392,577,968	7.9%	\$ 56,696	\$ 56,696	0.040713	0.040713
NIAGARA FALLS	22,726	\$ 1,485,753,524	50.00%	\$ 2,971,507,048	16.9%	\$ 120,979	\$ 120,979	0.081426	0.040713
NORTH TONAWANDA	12,722	\$ 1,351,737,936	47.00%	\$ 2,876,038,162	16.3%	\$ 117,092	\$ 117,092	0.086623	0.040713
HARTLAND	2,065	\$ 199,545,243	56.00%	\$ 356,330,791	2.0%	\$ 14,507	\$ 14,507	0.072700	0.040713
LEWISTON	6,948	\$ 897,365,659	43.00%	\$ 2,086,896,881	11.9%	\$ 84,964	\$ 84,964	0.094682	0.040713
LOCKPORT (TOWN)	7,477	\$ 2,161,062,731	100.00%	\$ 2,161,062,731	12.3%	\$ 87,984	\$ 87,984	0.040713	0.040713
PENDLETON	3,242	\$ 588,135,907	54.00%	\$ 1,089,140,569	6.2%	\$ 44,342	\$ 44,342	0.075394	0.040713
PORTER	3,454	\$ 425,279,314	47.00%	\$ 904,849,604	5.1%	\$ 36,839	\$ 36,839	0.086623	0.040713
ROYALTON	3,956	\$ 471,377,567	56.00%	\$ 841,745,655	4.8%	\$ 34,270	\$ 34,270	0.072702	0.040713
SOMERSET	1,578	\$ 167,867,263	52.00%	\$ 322,821,660	1.8%	\$ 13,143	\$ 13,143	0.078294	0.040713
WHEATFIELD	7,780	\$ 984,912,315	38.00%	\$ 2,591,874,513	14.7%	\$ 105,523	\$ 105,523	0.107139	0.040713
								Average Tax Rate	
TOTAL	80,049	\$ 10,125,615,427		\$ 17,594,845,582	100%	\$ 716,341	\$ 716,339	0.076092	0.040713

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<b><u>AKRON CSD</u></b>		
LOCKPORT	\$4,949.93	\$5,296.43
ROYALTON	\$49,211.75	\$52,656.55
<b>TOTAL</b>	<b>\$54,161.68</b>	<b>\$57,952.98</b>

<b><u>BARKER CSD</u></b>		
<b>HARTLAND</b>	\$78,630.78	\$84,134.94
<b>NEWFANE</b>	\$14,106.59	\$15,094.06
<b>SOMERSET</b>	\$143,155.01	\$153,175.86
<b>TOTAL</b>	<b>\$235,892.38</b>	<b>\$252,404.86</b>

<b>LEW-PORT CSD</b>		
<b>LEWISTON</b>	\$608,511.65	\$651,107.45
<b>PORTER</b>	\$243,990.28	\$261,069.59
<b>TOTAL</b>	<b>\$852,501.93</b>	<b>\$912,177.04</b>

<b><u>LOCKPORT CITY SD</u></b>		
<b>CAMBRIA</b>	\$9,772.07	\$10,456.11
<b>LOCKPORT</b>	\$771,643.02	\$825,658.09
<b>PENDLETON</b>	\$11,035.01	\$11,807.46
<b>TOTAL</b>	<b>\$792,450.10</b>	<b>\$847,921.66</b>

<b>MEDINA CSD</b>		
<b>HARTLAND</b>	\$5,677.70	\$6,075.13
<b>TOTAL</b>	<b>\$5,677.70</b>	<b>\$6,075.13</b>

<b><u>NEWFANE CSD</u></b>		
<b>CAMBRIA</b>	\$10,611.16	\$11,353.94
<b>LOCKPORT</b>	\$53,908.01	\$57,681.59
<b>NEWFANE</b>	\$645,540.58	\$690,728.40
<b>WILSON</b>	\$2,979.21	\$3,187.75
<b>TOTAL</b>	<b>\$713,038.96</b>	<b>\$762,951.68</b>

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<b><u>NIAGARA WHEATFIELD CSD</u></b>		
CAMBRIA	\$22,371.74	\$23,937.77
LEWISTON	\$199,009.55	\$212,940.23
NIAGARA	\$584,662.85	\$625,589.14
WHEATFIELD	\$919,804.08	\$984,190.38
<b>TOTAL</b>	<b>\$1,725,848.22</b>	<b>\$1,846,657.52</b>

<b>ROY-HART CSD</b>		
<b>HARTLAND</b>	\$123,355.56	\$131,990.43
<b>LOCKPORT</b>	\$38,238.10	\$40,914.77
<b>ROYALTON</b>	\$353,346.10	\$378,080.34
<b>TOTAL</b>	<b>\$514,939.76</b>	<b>\$550,985.54</b>

<b>STARPOINT CSD</b>		
<b>CAMBRIA</b>	\$194,773.04	\$208,407.20
<b>LOCKPORT</b>	\$156,607.67	\$167,570.16
<b>PENDLETON</b>	\$354,767.69	\$379,601.47
<b>ROYALTON</b>	\$0.00	\$0.00
<b>WHEATFLD</b>	\$184,753.86	\$197,686.62
<b>TOTAL</b>	<b>\$890,902.26</b>	<b>\$953,265.45</b>

<b><u>WILSON CSD</u></b>		
<b>CAMBRIA</b>	\$70,261.83	\$75,180.17
<b>NEWFANE</b>	\$1,854.84	\$1,984.68
<b>PORTER</b>	\$95,744.76	\$102,446.88
<b>WILSON</b>	\$342,942.19	\$366,948.07
<b>TOTAL</b>	<b>\$510,803.62</b>	<b>\$546,559.80</b>

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# RETURNED 2024 VILLAGE TAXES FOR THE 2025 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$9,947.51	\$10,643.84
LEWISTON (LEWISTON)	\$18,928.95	\$20,253.97
MIDDLEPORT (HARTLAND)	\$1,772.76	\$1,896.85
MIDDLEPORT (ROYALTON)	\$38,006.26	\$40,666.69
WILSON (WILSON)	\$28,215.47	\$30,190.56
YOUNGSTOWN (PORTER)	\$22,352.44	\$23,917.10
<b>TOTAL</b>	<b>\$119,223.39</b>	<b>\$127,569.01</b>

## STATE AID

Towns	Gen Fund Town wide A 3001	Mortgage Tax A 3005	Real Prop Maintenance A 3040	STAR - State Aid Other A 3089	Youth Programs A 3820	Consolidated Highway/Chips DA/B 3501 DA/B 3521	Per Capita DB 3001	Miscellaneous Described	Amount	Aggregate State Aid 2025	Aggregate State Aid 2024	Difference
CAMBRIA	\$0	\$150,000	\$0	\$0	\$0	\$130,000	\$0	A 3070	\$0	<b>\$280,000</b>	\$304,000	(24,000)
HARTLAND	\$24,446	\$45,000	\$0	\$0	\$2,000	\$250,000	\$0		\$0	<b>\$321,446</b>	\$275,946	45,500
LEWISTON	\$85,269	\$400,000	\$0	\$0	\$0	\$324,000	\$0	A3772	\$15,000	<b>\$824,269</b>	\$785,269	39,000
LOCKPORT	\$71,062	\$500,000	\$0	\$0	\$3,500	\$231,500	\$0	A 3000	889,000	<b>\$1,786,262</b>	\$2,352,153	(565,891)
								DA 3589	91,200			
NEWFANE	\$59,094	\$100,000	\$0	\$0	\$0	\$370,276	\$0		\$0	<b>\$529,370</b>	\$578,941	(49,571)
NIAGARA	\$64,691	\$140,000	\$0	\$0	\$0	\$148,400	\$0		\$0	<b>\$353,091</b>	\$283,091	70,000
PENDLETON	\$25,000	\$230,000	\$0	\$0	\$0	\$60,000	\$0	A 3902	\$25,000	<b>\$340,000</b>	\$403,926	(63,926)
								A 3903	\$0			
								A 39040	\$0			
								A 3905	\$0			
								A 3906	\$0			
								A3446	\$0			
								A3450	\$0			
								A3889	\$0			
PORTER	\$0	\$45,000	\$0	\$700,000	\$3,500	\$88,505	\$0	A 3091	\$350,000	<b>\$1,624,005</b>	\$1,757,166	(133,161)
								A 3090	\$105,000			
								A3505	\$332,000			
ROYALTON***	\$43,500	\$100,000	\$0	\$0	\$2,000	\$250,000	\$0		\$0	<b>\$395,500</b>	\$395,200	300
SOMERSET****	\$0	\$32,000	\$0	\$220,000	\$0	\$160,000	\$0		\$0	<b>\$412,000</b>	\$342,000	70,000
WHEATFIELD	\$55,227	\$400,000	\$0	\$0	\$0	\$122,125	\$0	A 3021	\$0	<b>\$577,352</b>	\$497,126	80,226
WILSON	\$25,000	\$45,000	\$0	\$0	\$2,322	\$231,107	\$0	A3050	\$0	<b>\$303,429</b>	\$313,429	(10,000)
<b>TOTALS</b>	<b>\$453,289</b>	<b>\$2,187,000</b>	<b>\$0</b>	<b>\$920,000</b>	<b>\$13,322</b>	<b>\$2,365,913</b>	<b>\$0</b>		<b>\$1,807,200</b>	<b>\$7,746,724</b>	<b>\$8,288,247</b>	<b>(\$541,523)</b>
<b>COUNTY STATE AID FIGURE</b>											<b>\$7,746,724</b>	

## COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2021-2025

CITIES	Roll	2018	2019	2021	2022	2023	2024	2025
North Tonawanda	5	\$198,025.64	\$196,196.15	\$194,091.26	\$197,273.30	\$197,273.30	\$179,296.56	\$205,040.57
	6	\$166,063.04	\$167,954.22	\$180,450.78	\$183,221.67	\$183,221.67	\$186,561.13	\$201,168.08
	7	\$24,902.30	\$25,707.38	\$29,821.41	\$30,304.87	\$30,304.87	\$37,395.83	\$40,786.93
<b>Total</b>		<b>\$388,990.98</b>	<b>\$389,857.75</b>	<b>\$404,363.45</b>	<b>\$410,799.84</b>	<b>\$410,799.84</b>	<b>\$403,253.52</b>	<b>\$446,995.58</b>
Niagara Falls	5	\$453,762.93	\$452,790.80	\$429,927.07	\$434,644.65	\$434,644.65	\$441,001.17	\$507,894.10
	6	\$399,073.89	\$396,935.88	\$408,189.23	\$410,732.76	\$410,732.76	\$422,803.55	\$439,496.31
	7	\$78,545.99	\$75,975.60	\$82,490.03	\$88,103.84	\$88,103.84	\$114,705.90	\$116,464.83
<b>Total</b>		<b>\$931,382.81</b>	<b>\$925,702.28</b>	<b>\$920,606.33</b>	<b>\$933,481.25</b>	<b>\$933,481.25</b>	<b>\$978,510.62</b>	<b>\$1,063,855.24</b>
Lockport	5	\$167,948.38	\$156,960.32	\$149,971.61	\$138,429.79	\$138,429.79	\$138,805.16	\$160,013.97
	6	\$181,814.36	\$183,781.46	\$198,267.41	\$206,978.45	\$206,978.45	\$251,725.07	\$283,456.02
	7	\$15,557.37	\$11,468.38	\$12,081.71	\$11,395.00	\$11,395.00	\$11,512.81	\$4,870.36
<b>Total</b>		<b>\$365,320.11</b>	<b>\$352,210.16</b>	<b>\$360,320.73</b>	<b>\$356,803.24</b>	<b>\$356,803.24</b>	<b>\$402,043.04</b>	<b>\$448,340.35</b>
<b>Total Cities</b>		<b>\$1,685,693.90</b>	<b>\$1,667,770.19</b>	<b>\$1,685,290.51</b>	<b>\$1,701,084.33</b>	<b>\$1,701,084.33</b>	<b>\$1,783,807.18</b>	<b>\$1,959,191.17</b>

TOWNS	2018	2019	2021	2022	2023	2024	2025
Cambria	\$634,848.69	\$617,363.31	\$637,621.81	\$643,409.29	\$656,923.76	\$622,764.94	\$631,692.82
Hartland	\$103,765.14	\$101,431.42	\$102,500.13	\$103,461.42	\$98,249.46	\$102,913.47	\$115,384.78
Lewiston	\$603,935.18	\$628,278.19	\$632,681.31	\$636,460.90	\$575,139.51	\$576,728.74	\$587,774.57
Lockport	\$748,286.86	\$795,079.03	\$794,907.78	\$840,364.33	\$695,605.08	\$693,299.16	\$740,850.41
Newfane	\$189,293.18	\$200,783.53	\$197,615.33	\$191,586.65	\$220,905.64	\$214,706.40	\$224,223.35
Niagara	\$453,686.83	\$469,201.89	\$490,496.99	\$502,525.46	\$503,641.65	\$524,142.70	\$562,694.86
Pendleton	\$368,446.04	\$381,459.72	\$408,861.32	\$359,813.12	\$343,693.93	\$371,598.75	\$374,349.25
Porter	\$108,012.23	\$108,007.38	\$112,284.05	\$111,587.31	\$105,625.67	\$114,481.73	\$120,822.12
Royalton	\$577,989.00	\$580,579.26	\$559,867.00	\$581,057.15	\$1,443,056.11	\$1,264,494.84	\$1,342,080.37
Somerset	\$138,064.85	\$146,444.14	\$151,240.92	\$160,515.28	\$164,736.86	\$175,720.21	\$184,421.15
Wheatfield	\$520,443.61	\$538,301.33	\$540,478.70	\$517,258.56	\$504,512.98	\$489,705.48	\$516,037.64
Wilson	\$117,359.54	\$122,598.87	\$119,308.94	\$122,930.84	\$125,569.84	\$128,435.87	\$135,241.82
<b>Total Towns</b>	<b>\$4,564,131.15</b>	<b>\$4,689,528.07</b>	<b>\$4,747,864.28</b>	<b>\$4,770,970.31</b>	<b>\$5,437,660.49</b>	<b>\$5,278,992.29</b>	<b>\$5,535,573.14</b>
<b>Total County</b>	<b>\$6,249,825.05</b>	<b>\$6,357,298.26</b>	<b>\$6,433,154.79</b>	<b>\$6,472,054.64</b>	<b>\$7,138,744.82</b>	<b>\$7,062,799.47</b>	<b>\$7,494,764.31</b>

# SECTION V

## Miscellaneous Data

- Exemption Information
  - Veterans
  - Aged
  - Disabled/Low Income
  - Star
- Tax Maps Stats

# VETERAN EXEMPTION LEVELS

ALTERNATIVE VETS EXEMPTION									
MUNICIPALITY	2024 FINAL EQ. RATE	15% NON-COMBAT		10% COMBAT ZONE		50% DISABLED VET		PRO RATA	COLD WAR
		MAXIMUM	Maximum	MAXIMUM	Maximum	MAXIMUM	Maximum	VETS	EXEMPTION
		EXEMPT	Equalized	EXEMPT	Equalized	EXEMPT	Equalized	EXEMPTION	ACCEPTED
		AMOUNT	Assessed Value	AMOUNT	Assessed Value	AMOUNT	Assessed Value		
NIAGARA COUNTY*	57.41	18,000		12,000		60,000		Yes	Yes
CAMBRIA	100.00	18,000	18,000	12,000	12,000	60,000	60,000	Yes	No
HARTLAND	56.00	18,000	10,080	12,000	6,720	60,000	33,600	Yes	No
LEWISTON	43.00	12,000	5,160	8,000	3,440	40,000	17,200	Yes	Yes
LOCKPORT TOWN**	100.00								
NEWFANE**	48.00								
NIAGARA	33.00	12,000	3,960	8,000	2,640	40,000	13,200	Yes	No
PENDLETON	54.00	18,000	9,720	30,000	16,200	60,000	32,400	Yes	No
PORTER	47.00	18,000	8,460	12,000	5,640	60,000	28,200	Yes	No
ROYALTON	56.00	12,000	6,720	8,000	4,480	40,000	22,400	Yes	No
SOMERSET	52.00	18,000	9,360	12,000	6,240	60,000	31,200	Yes	No
WHEATFIELD**	38.00								
WILSON	50.00	12,000	6,000	8,000	4,000	60,000	30,000	Yes	No
BARKER - Village	52.00							Yes	No
LEWISTON - Village	43.00	12,000	6,360	8,000	10,600	40,000	21,200	Yes	Yes
MIDDLEPORT - Village	56.00	9,000	6,570	6,000	10,950	30,000	43,800	Yes	No
WILSON - Village	50.00							Yes	No
YOUNGSTOWN - Village	47.00							Yes	No
CITY OF LOCKPORT	100.00	9,000	9,000	6,000	6,000	30,000	30,000	No	No
CITY OF NIAGARA FALLS	50.00	12,000	6,000	8,000	4,000	40,000	20,000	Yes	No
CITY OF N. TONAWANDA	47.00	18,000	8,460	12,000	5,640	60,000	28,200	Yes	Yes
SCHOOL DISTRICTS									
Adoptable starting 2015									
BARKER CSD		6,000	3,360	4,000	2,240	20,000	11,200		
LOCKPORT CSD		9,000	9,000	6,000	6,000	30,000	30,000		
NIAGARA WHEATFIELD CSD		6,000	6,000	4,000	4,000	20,000	20,000		
NORTH TONAWANDA CSD		36,000	16,920	24,000	11,280	120,000	56,400		
STARPOINT CSD		6,000	6,000	4,000	4,000	20,000	20,000		

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

\*\* No town tax

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

# SENIOR EXEMPTION- PERSONS AGED 65 AND OLDER

<b>MUNICIPALITY</b>	<b>BASE AMOUNT</b>		<b>MAXIMUM AMOUNT</b>	
<b>New York State*</b>	Up to \$29,000	50% exemption	\$37,399.99	5% exemption
<b>Niagara County *</b>	\$26,200 or less	50% exemption	\$33,700.00	10% exemption
<b>City of Lockport*</b>	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
<b>City of Niagara Falls*</b>	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
<b>City of No Tonawanda*</b>	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
<b>Town of Cambria*</b>	\$26,200 or less	50% exemption	\$33,699.99	10% exemption
<b>Town of Hartland</b>			\$24,499.99	50% exemption
<b>Town of Lewiston</b>	\$10,500 or less	50% exemption	\$28,499.99	10% exemption
<b>Town of Lockport**</b>				
<b>Town of Newfane**</b>				
<b>Town of Niagara *</b>	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
<b>Town of Pendleton**</b>				
<b>Town of Porter**</b>	\$18,025 or less	50% exemption	\$25,524.99	10% exemption
<b>Town of Royalton</b>			\$24,499.99	50% exemption
<b>Town of Somerset</b>	\$18,025 or less	50% exemption	\$25,524.99	10% exemption
<b>Town of Wheatfield**</b>				
<b>Town of Wilson*</b>	\$15,025 or less	50% exemption	\$22,524.99	5% exemption
<b>Village of Barker</b>			\$19,500.00	50% exemption
<b>Village of Lewiston*</b>	\$15,025 or less	50% exemption	\$23,425.00	5% exemption
<b>Village of Middleport</b>			\$7,200.00	50% exemption
<b>Village of Wilson*</b>	\$12,025 or less	50% exemption	\$19,524.99	10% exemption
<b>Village of Youngstown*</b>	\$12,025 or less	50% exemption	\$19,524.99	10% exemption

<b>SCHOOL DISTRICTS</b>	<b>BASE AMOUNT</b>		<b>MAXIMUM AMOUNT</b>	
<b>Akron Central*</b>	\$21,500 or less	50% exemption	\$27,200.00	20% exemption
<b>Barker Central</b>			\$18,500.00	50% exemption
<b>Lewiston Porter*</b>	Less than \$15,025	50% exemption	\$23,425.00	5% exemption
<b>Lockport</b>			\$28,999.99	50% exemption
<b>Medina Central*</b>	\$19,000 or less	50% exemption	\$24,699.99	20% exemption
<b>Newfane Central*</b>	Less than \$18,025	50% exemption	\$25,524.99	10% exemption
<b>Niagara Wheatfield*</b>	Less than \$26,200	50% exemption	\$33,700.00	10% exemption
<b>Royalton-Hartland*</b>	Less than \$26,200	50% exemption	\$33,700.00	10% exemption
<b>Starpoint Central*</b>	\$26,200 or less	50% exemption	\$34,599.99	10% exemption
<b>Wilson Central*</b>	Less than \$12,025	50% exemption	\$19,524.99	5% exemption
<b>Niagara Falls City*</b>	\$13,500 or less	50% exemption	\$17,099.99	20% exemption
<b>No Tonawanda City*</b>	\$12,025 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>	October 1 – March 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 \*\*

# **DISABLED AND LOW INCOME EXEMPTIONS**

<b><u>MUNICIPALITY</u></b>	<b><u>ANNUAL INCOME BASE</u></b>		<b><u>ANNUAL INCOME MAXIMUM</u></b>	
Niagara County*	\$26,200 or less	50% exemption	\$33,700-\$34,599.99	5% exemption
Town of Cambria*	\$26,200 or less	50% exemption	\$33,700-\$34,600	5% exemption
Town of Hartland*	\$12,025 or less	50% exemption	\$19,525-\$20,424.99	5% exemption
Town of Lewiston				
Town of Lockport**				
Town of Newfane**				
Town of Niagara*	\$18,500 or less	50% exemption	\$26,000-\$26,900	5% exemption
Town of Pendleton				
Town of Porter				
Town of Royalton				
Town of Somerset				
Town of Wheatfield**				
Town of Wilson				
Village of Barker				
Village of Lewiston*	\$15,025 or less	50% exemption	\$22,525-\$23,425	5% exemption
Village of Middleport				
Village of Wilson				
Village of Youngstown				
City of Lockport			\$29,000 or less	50% exemption
City of Niagara Falls*	\$17,500 or less	50% exemption	\$22,525-\$25,899.99	5% exemption
City of North Tonawanda*	\$18,500 or less	50% exemption	\$26,000-\$26,899	5% exemption

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

Applications for Senior exemptions are accepted by assessors as follows:

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

Sliding Scale\*  
No town tax \*\*

## School District's Maximum 2024-25 STAR Savings by Municipality

### Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$533	\$1,447
City of Niagara Falls	Niagara Falls	-	\$363	\$983
Tonawanda	North Tonawanda	-	\$401	\$1,035
Town of Cambria	Lockport	-	\$567	\$1,475
	Newfane	-	\$512	\$1,332
	Niagara-Wheatfield	H	\$389	\$1,014
	Niagara-Wheatfield	N	\$521	\$1,356
	Starpoint	-	\$462	\$1,202
	Wilson	-	\$531	\$1,383
Town of Hartland	Barker	-	\$372	\$966
	Medina	-	\$495	\$1,325
	Royalton-Hartland	-	\$538	\$1,410
Town of Lewiston	Lewiston-Porter	-	\$435	\$1,109
	Niagara-Wheatfield	H	\$396	\$1,025
	Niagara-Wheatfield	N	\$530	\$1,368
Town of Lockport	Akron	-	\$335	\$908
	Lockport	-	\$538	\$1,444
	Newfane	-	\$489	\$1,326
	Royalton-Hartland	-	\$495	\$1,344
	Starpoint	-	\$441	\$1,197
Town of Newfane	Barker	-	\$352	\$923
	Newfane	-	\$501	\$1,317
	Wilson	-	\$521	\$1,367
Town of Niagara	Niagara-Wheatfield	H	\$389	\$1,057
	Niagara-Wheatfield	N	\$527	\$1,431
Town of Pendleton	Lockport	-	\$559	\$1,392
	Starpoint	-	\$476	\$1,217
Town of Porter	Lewiston-Porter	-	\$442	\$1,084
	Wilson	-	\$548	\$1,410
Town of Royalton	Akron	-	\$363	\$981
	Royalton-Hartland	-	\$538	\$1,410
	Starpoint	-	\$479	\$1,205
Town of Somerset	Barker	-	\$377	\$970
Town of Wheatfield	Niagara-Wheatfield	H	\$396	\$1,023
	Niagara-Wheatfield	N	\$538	\$1,391
	Starpoint	-	\$471	\$1,197
Town of Wilson	Newfane	-	\$517	\$1,303
	Wilson	-	\$537	\$1,414

# TAX MAPPING STATISTICS : 2015-2024

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
CAMBRIA	161	194	164	199	136	169	154	168	169	154
HARTLAND	153	106	135	111	117	136	127	115	114	102
LEWISTON	396	422	374	482	399	528	401	428	502	420
LOCKPORT	495	441	582	509	472	475	438	489	455	464
NEWFANE	274	261	342	261	235	287	331	326	289	275
NIAGARA	269	287	238	221	254	299	265	241	230	175
PENDLETON	204	248	228	181	154	178	169	175	166	183
PORTER	203	206	182	202	196	215	227	224	219	189
ROYALTON	222	233	270	200	201	242	237	233	227	217
SOMERSET	99	99	94	97	101	91	108	114	83	71
WHEATFIELD	464	440	461	416	355	432	451	416	411	424
WILSON	199	142	188	236	217	206	200	199	191	158
<b>TOWN TOTALS</b>	<b>3139</b>	<b>3079</b>	<b>3258</b>	<b>3115</b>	<b>2837</b>	<b>3258</b>	<b>3108</b>	<b>3128</b>	<b>3056</b>	<b>2832</b>
LOCKPORT	621	578	800	779	609	706	756	812	634	580
NIAGARA FALLS	1860	1611	1915	1790	1825	1974	2014	1676	2057	1959
NORTH TONAWANDA	723	804	835	920	691	904	906	898	873	848
<b>CITY TOTALS</b>	<b>3204</b>	<b>2993</b>	<b>3550</b>	<b>3489</b>	<b>3125</b>	<b>3584</b>	<b>3676</b>	<b>3386</b>	<b>3564</b>	<b>3387</b>
<b>TOTAL WHOLE TRANSFERS</b>	<b>6343</b>	<b>6072</b>	<b>6808</b>	<b>6604</b>	<b>5962</b>	<b>6842</b>	<b>6784</b>	<b>6514</b>	<b>6620</b>	<b>6219</b>
<b>Total Partial Transfers</b>	463	262	307	221	208	249	221	294	282	273
<b>GRAND TOTAL TRANSFERS</b>	<b>6806</b>	<b>6334</b>	<b>7115</b>	<b>6825</b>	<b>6170</b>	<b>7091</b>	<b>7005</b>	<b>6808</b>	<b>6902</b>	<b>6492</b>
Percentage of splits	7.3%	4.3%	4.5%	3.3%	3.5%	3.6%	3.3%	4.5%	4.3%	4.4%

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.