

# 2026 City and Village Tax Rates

## 2026 CITY TAX

				Rate
<b>CITY OF LOCKPORT</b>				
290900	EQ Rate 100 %		City Tax Rate	<b>10.189590</b>
<b>CITY OF NIAGARA FALLS</b>				
291100	EQ Rate 45 %	HOMESTEAD		<b>20.197155</b>
		NON-HOMESTEAD	City Tax Rate	<b>39.134393</b>
<b>CITY OF NORTH TONAWANDA</b>				
291200	EQ Rate 44 %		City Tax Rate	<b>17.023276</b>

## 2026-27 VILLAGE TAX

				Rate
<b>BARKER</b>				
293801	EQ Rate 52 %		Village Tax Rate	<b>8.390000</b>
<b>LEWISTON</b>				
292401	EQ Rate 40 %		Village Tax Rate	<b>8.594858</b>
<b>MIDDLEPORT</b>				
292201	EQ Rate 100 %	HARTLAND	Village Tax Rate	<b>7.383901</b>
293601	EQ Rate 100 %	ROYALTON	Village Tax Rate	<b>7.383901</b>
<b>WILSON</b>				
294201	EQ Rate 45 %		Village Tax Rate	<b>10.446780</b>
<b>YOUNGSTOWN</b>				
293401	EQ Rate 44 %		Village Tax Rate	<b>7.812535</b>