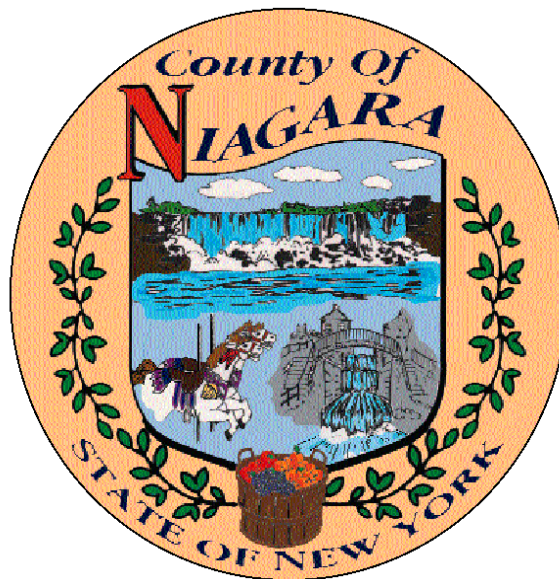


2021-2022 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT

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



*Rebecca J. Wydysh, Chairman
Niagara County Legislature*

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



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

NIAGARA COUNTY

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

March 28, 2022

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

Dear Ms. Wydysh:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2021-2022 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,


John E. Shoemaker, Director
Real Property Tax Services

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NIAGARA COUNTY LEGISLATURE

2022

| LEGISLATIVE DISTRICT | NAME |
|---------------------------------|-------------------------|
| FIRST | Irene M. Myers |
| SECOND | Rebecca J. Wydysh |
| THIRD | Mark J. Grozio |
| 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 | William J. Collins, Sr. |
| 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, John E. Shoemaker
John.Shoemaker@niagaracounty.com

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Real Property Website www.niagaracounty.com/realproperty

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| Municipality Contacts | | | | |
|------------------------------|--|---|--|--|
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| Porter | Lena Villella 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 4 Fax: 716-745-9022 Assessor@townofporter.net | John "Duffy" Johnston 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 5 Fax: 716-745-9022 Supervisor@townofporter.net | Kara Hibbard 3265 Creek Road Youngstown, NY 14174 Phone: 716-745-3730, Ext. 3 Fax: 716-745-9022 Townclerk@townofporter.net | Elaine Porto PO Box 430 Youngstown, NY 14174-0430 Phone: 716-745-3730, Ext. 8 Fax: 716-745-9022 Taxcollector@townofporter.net |
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| V. of Middleport | Michael Hartman 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7778 Fax: 716-735-3061 michaelhartman@townofhartlandny.us | Richard J. Westcott 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-7717 0 MayorWestcott@villageofmiddleport.org | Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org | Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org |
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Municipality Contacts

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

School District Contacts

| <u>School District</u> | <u>School District Business Managers</u> | <u>School Tax Collectors</u> |
|---|--|--|
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School District Contacts

| <u>School District</u> | <u>School District Business Managers</u> | <u>School Tax Collectors</u> |
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STAR Program

Phone: 518-457-2036

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

CITY OF LOCKPORT TAX COLLECTION DATES

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

CITY OF NIAGARA FALLS TAX COLLECTION DATES

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

CITY OF NORTH TONAWANDA

TAX COLLECTION DATES

CITY TAX -

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

Additional 10% penalty per year, thereafter

COUNTY TAX

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

SCHOOL TAX

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

TOWN TAX COLLECTION DATES

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

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

VILLAGE TAX COLLECTION DATES

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

No payments are accepted by the

County Treasurer in December

| NIAGARA COUNTY OWNED PROPERTY | | | | | 2021 |
|-------------------------------|--------|----------------|------------------------------|--|--------------|
| MUNICIPALITY | DIST. | SBL | ADDRESS | DESCRIPTION | TAV |
| C. Lockport | | 94.20-2-2 | 250 Plank Road | Reconstr. of Stone Rd. - 5.50 Ac | \$27,500 |
| C. Lockport | | 95.13-1-2 | 1078 Old Niagara Road | 5.0 Ac | \$120,100 |
| C. Lockport | | 108.16-1-51 | 225 So Niagara Street | Highway Garage - 10.97 Ac | \$1,335,600 |
| C. Lockport | | 109.06-1-8 | 300 Mill Street | Flintkote Property | \$12,300 |
| C. Lockport | | 109.13-4-46 | 59 Park Avenue | Brooks Bldg. - 132'x240' | \$469,900 |
| C. Lockport | | 109.13-4-47 | 175 Hawley Street | Court House 2.80 Ac | \$1,602,500 |
| C. Lockport | | 109.13-4-76 | 155 Niagara Street | Civil Def. Bldg. (now Public Defend.) | \$264,300 |
| C. Lockport | | 109.13-4-77 | 169 Niagara Street | Mental Health Daycare Center | \$59,100 |
| C. Lockport | | 109.14-4-13 | 20 East Avenue | Social Services Bldg - Lockport | \$1,641,700 |
| C. Lockport | | 109.16-1-1 | 360 Davison Road | NC Golf Course - 31.24 Ac | \$814,900 |
| C. Lockport | | 109.55-2-3 | 111 Main Street | Golden Triangle Bldg. | \$1,449,100 |
| C. Lockport | REFUSE | 122.07-1-7 | 656 West Avenue | 28.78 Ac | \$148,900 |
| Niagara Falls | | 144.18-1-7.1 | 11th Street | Trott Triangle -1.20 Ac | \$24,000 |
| Niagara Falls | | 144.18-1-7.2 | 1000 11th Street | 404.49' x 104.82' | \$39,500 |
| Niagara Falls | | 144.71-3-1.2 | 1001 11th Street | Trott Bldg. - 2.80 Ac | \$3,025,900 |
| Niagara Falls | | 144.71-3-2 | 1151 Ashland Avenue | for Trott Bldg. - 54'x120' | \$2,300 |
| Niagara Falls | | 144.77-1-53 | 314 Cedar Avenue | 40'x130' | \$2,300 |
| Niagara Falls | | 144.77-1-54 | 310 Cedar Avenue | 40'x130' | \$2,300 |
| Niagara Falls | | 144.77-1-55 | 306 Cedar Avenue | 40'x130' | \$2,300 |
| Niagara Falls | | 144.77-1-56 | 302 Cedar Avenue | 49.42'x130' | \$400 |
| Niagara Falls | | 144.77-2-1 | 775 3rd Street | Civic Bldg. 330'x132' | \$1,125,000 |
| Niagara Falls | | 145.05-1-8 | Porter Road | settling pond for Gill Creek | \$60,000 |
| Niagara Falls | | 159.12-1-2.1 | 245 30th Street | Olin Bldg. - Cerebral Palsy leases | \$163,400 |
| Niagara Falls | | 158.12-1-2.12 | 28 Old Falls Street | NF Culinary Institute | \$5,248,532 |
| Niagara Falls | | 159.39-1-5 | 301 10th Street | Human Resource Bldg. 3.34 Ac | \$1,208,800 |
| N. Tonawanda | REFUSE | 175.07-1-3 | 652 Witmer Road | 19.90 Ac - landfill/waste | \$44,400 |
| N. Tonawanda | REFUSE | 175.07-1-41.2 | 542 Witmer Road | 0.83 Ac - landfill/waste | \$800 |
| N. Tonawanda | REFUSE | 175.07-1-42.2 | 572 Witmer Road | 212.85'x80' - landfill/waste | \$400 |
| N. Tonawanda | REFUSE | 175.11-1-2 | 380 Witmer Road | 43.40 Ac - landfill/waste | \$105,600 |
| N. Tonawanda | REFUSE | 175.15-1-1.2 | 280 Witmer Road | 126.09'x90' - landfill/waste | \$300 |
| N. Tonawanda | REFUSE | 175.15-1-3 | 264 Witmer Road | 3.90 Ac - landfill/waste | \$6,700 |
| N. Tonawanda | REFUSE | 175.15-1-68 | 22 Boston Avenue | 190'x412.13' - landfill/waste | \$1,800 |
| N. Tonawanda | REFUSE | 175.15-1-69 | 42 Warner Avenue | 100'x515' - landfill/waste | \$1,100 |
| N. Tonawanda | REFUSE | 175.15-1-7.2 | 254 Witmer Avenue | 42.05'x90' - landfill/waste | \$100 |
| N. Tonawanda | REFUSE | 175.15-1-70 | 48 Warner Avenue | 50'x100' - landfill/waste | \$900 |
| N. Tonawanda | REFUSE | 175.15-1-71.11 | 81 Warner Avenue | 2.80 Ac - landfill/waste | \$2,800 |
| N. Tonawanda | REFUSE | 175.15-1-80 | 40 Warner Avenue | 1.06 Ac - landfill/waste | \$1,100 |
| Cambria | WATER | 106.00-1-73 | Upper Mountain Road | 40'x40' | \$2,000 |
| Cambria | | 107.00-2-32 | 5058 Lockport Junction Road | 61.10 Ac. - "future DPW site" | \$180,000 |
| Cambria | | 107.04-1-20 | 4955 Upper Mountain Road | 100'x505' | \$70,000 |
| Cambria | | 119.00-1-50.1 | 3111 Saunders Settlement Rd. | NCCC - 272.6 Ac | \$71,070,000 |
| Lewiston | | 104.00-1-1 | 2571 Lower Mountain Road | Clyde L. Burmaster Park - 551.80 Ac | \$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 St. Ext. | Poorhouse Cemetery - 2.1 Ac | \$2,500 |
| T. Lockport | | 95.04-1-3 | 4491 Lake Avenue | Fire Training Tower 2.3 Ac | \$7,500 |
| T. Lockport | | 108.00-1-5 | 5526 Niagara Street Ext. | NC Jail - 25.07 Ac | \$11,727,800 |
| T. Lockport | | 108.00-1-5/CT | 5526 Niagara Street Ext. | Cell Tower @ Jail | \$250,000 |
| T. Lockport | | 108.00-1-29 | 5465 Upper Mountain Road | Shaw Building - 25.37 Ac | \$970,000 |
| T. Lockport | | 108.00-1-57 | 5574 Niagara Street Ext. | Public Safety Bldg. (2003)- 13.20 Ac | \$700,000 |
| T. Lockport | | 110.00-1-12 | 1010 Chestnut Ridge Road | B,L,R RAILROAD - 5.7 Ac. | \$4,600 |
| T. Lockport | | 110.00-1-30.1 | 6805 East High Road | Golf Course - 59.4 Ac. | \$180,000 |
| T. Lockport | | 110.00-1-31.1 | 6771 Davison Road | NC Golf Course -204.70 Ac | \$640,000 |
| T. Lockport | | 110.00-1-32 | 1050 Davison Road | NC Golf Course Add.- 17.10 Ac | \$8,600 |
| T. Lockport | | 110.00-1-33.1 | 4901 Davison Road | NC Infirmary - 19.20 Ac | \$270,000 |
| T. Lockport | WATER | 110.00-1-37 | 7152 Chestnut Ridge Road | Pipeline for NC Water Dist. - 20'x657' | \$2,300 |
| T. Lockport | REFUSE | 122.00-1-92 | 5400 Wm. Gregory Highway | 13.70 Ac | \$138,500 |
| T. Lockport | WATER | 124.01-1-39 | 5450 Ernest Road | Office Bldg. - 1.90 Ac | \$253,000 |
| T. Lockport | WATER | 138.09-1-13 | 6150 Robinson Road Ext. | Water Tower - 1.50 Ac. | \$800,000 |
| T. Lockport | | 138.09-1-15 | 6140 S. Transit Road | Tower - 40'x259.48' | \$10,100 |
| T. Lockport | WATER | 800.00-1-1.1 | 5450 Ernest Road | Waterline | \$100 |
| T. Lockport | WATER | 800.00-1-1.2 | 5450 Ernest Road | Waterline | \$100 |
| T. Lockport | WATER | 800.00-1-1.3 | Ernest Road | Waterline | \$100 |

| NIAGARA COUNTY OWNED PROPERTY | | | | | 2021 |
|-------------------------------|--------|------------------|------------------------------|--|--------------|
| MUNICIPALITY | DIST. | SBL | ADDRESS | DESCRIPTION | TAV |
| Newfane | | 14.00-3-1 | 6108 East Lake Road | Krull Park - 81.70 Ac | \$356,500 |
| Newfane | | 14.00-3-2 | East Lake Road | Krull Park - 133.3 Ac | \$203,700 |
| Newfane | | 14.12-1-12 | Lockport Street | Krull Park Addition 5.40 Ac | \$34,900 |
| Newfane | | 15.00-1-23.12/CT | 1961 Transit Road | 911 Cell Tower & Structure - 1 ac. | \$184,000 |
| Newfane | | 26.00-1-105 | Drake Settlement Road | Proposed Re-alignmt. - 2.40 Ac. | \$3,700 |
| Pendleton | SEWER | 137.00-2-45.2 | East Canal Road | 1.00 Ac | \$22,000 |
| Pendleton | SEWER | 166.02-1-38 | Tonawanda Creek Road | 30'x85' | \$5,100 |
| Pendleton | | 177.00-3-79 | 4070 Tonawanda Creek Rd. | owned by NYS - leased by NC - 27.10 Ac | \$581,700 |
| Royalton | | 84.00-3-14 | Telegraph Road | East Canal Marina - 25.2 Ac | \$35,800 |
| Royalton | | 97.00-2-38 | Gasport Road | Royalton Ravine Park - 145.80 Ac | \$130,800 |
| Royalton | | 97.16-1-74 | Main Street | Royalton Ravine Park - 129.33' x 201.35' | \$11,700 |
| Royalton | WATER | 98.00-1-43 | Rochester Road | 1.10 Ac | \$12,700 |
| Wheatfield | WATER | 134.04-1-65 | 6420 Shawnee Road | 3.80 Ac | \$950,000 |
| Wheatfield | SEWER | 135.03-3-7 | Mapleton Road | 1.90 Ac | \$16,300 |
| Wheatfield | | 147.00-1-79.1 | Inducon Dr. East | 81.73'X449.80' | \$15,000 |
| Wheatfield | | 147.00-1-84 | Inducon Drive East | .13 Ac | \$2,310 |
| Wheatfield | | 147.15-1-26 | Cayuga Street | 4.00 Ac | \$48,800 |
| Wheatfield | WATER | 161.00-1-6 | 7227 Williams Road | 16.4 Ac. | \$13,580,000 |
| Wheatfield | WATER | 161.00-1-19 | Williams Road | Pumping Station - 1.33 Ac | \$70,400 |
| Wheatfield | SEWER | 161.00-1-26 | River Road | 72.50 Ac | \$39,375,000 |
| Wheatfield | | 162.00-2-4 | Niagara Falls Boulevard | Oppenheim Park Add. - 24.80 Ac | \$36,000 |
| Wheatfield | | 162.00-2-11.1 | Niagara Falls Boulevard | Oppenheim Park - 67.60 Ac | \$203,600 |
| Wheatfield | | 162.00-2-11.2 | 2697 Niagara Falls Boulevard | Oppenheim Park - 15.03 Ac | \$77,700 |
| Wheatfield | SEWER | 163.00-2-2.12 | Shawnee Road | 70'x70' | \$7,000 |
| Wheatfield | WATER | 174.07-3-12 | River Road | 1.00 Ac | \$149,400 |
| Wheatfield | SEWER | 174.08-1-28.1 | River Road | 125'x173.41' | \$10,300 |
| Wheatfield | SEWER | 174.08-1-29 | River Road | 275'x173.41' | \$18,800 |
| Wheatfield | SEWER | 174.08-1-30 | York Road | 178'x121' | \$14,500 |
| Wheatfield | SEWER | 174.08-1-32 | Willow Lane (along river) | 1.00 Ac | \$55,000 |
| Wheatfield | REFUSE | 175.00-1-1.12 | River Road - ROW | Landfill - 8.50 Ac | \$8,500 |
| Wheatfield | SEWER | 175.00-1-10.12 | River Road | 7.20 Ac | \$20,000 |
| Wheatfield | REFUSE | 175.00-1-14.1 | River Road | 10.30 Ac | \$15,000 |
| Wheatfield | SEWER | 177.01-1-1.2 | Shawnee Road | 300'x207.70'x362.54' | \$20,600 |
| Wheatfield | SEWER | 177.01-1-15 | Townline Road | 110'x217' | \$66,000 |
| Wilson | | 13.13-1-41 | 4563 East Lake Rd | 20'X354.82' | \$100 |
| Wilson | | 51.00-2-10.1 | 2955 Beebe Rd | 3.00 Ac | \$500 |
| Wilson | | 65.00-2-30.2 | 3749 Beebe Road | Drainage Ditch - 20'x1023' | \$900 |

2021-2022 TAX RATES BY MUNICIPALITY page 1 of 2

PER \$1,000 ASSESSED VALUATION

| MUNICIPALITY | COUNTY RATE | TOWN/CITY RATE | VILLAGE RATE | SCHOOL RATE | AGGREGATE RATE* |
|-----------------------------|-------------|----------------|--------------|-------------|--------------------|
| CAMBRIA 292000 | | | | | |
| | \$7.630685 | \$1.860662 | | | |
| IN CITY LKPT SD** | | | | \$24.454295 | \$33.945642 |
| IN NEWFANE SD** | | | | \$22.758315 | \$32.249662 |
| IN NIAG-WHFD SD H | | | | \$17.452472 | \$26.943819 |
| IN NIAG-WHFD SD NH | | | | \$23.209723 | \$32.701070 |
| IN STARPOINT SD | | | | \$20.259651 | \$29.750998 |
| IN WILSON SD | | | | \$23.600227 | \$33.091574 |
| HARTLAND 292289 | | | | | |
| | \$8.316514 | \$2.626631 | | | |
| IN BARKER SD** | | | | \$16.095038 | \$27.038183 |
| IN MEDINA SD** | | | | \$24.402118 | \$35.345263 |
| IN ROY-HART SD** | | | | \$24.375843 | \$35.318988 |
| V. MIDDLEPORT 292289 | \$8.316514 | \$2.626725 | \$11.704685 | | |
| IN ROY-HART SD** | | | | \$24.375843 | \$47.023767 |
| LEWISTON 292489 | | | | | |
| | \$11.214595 | \$1.134320 | | | |
| IN LEW-PORT SD | | | | \$26.577364 | \$38.926279 |
| IN NIAG-WHFD SD H | | | | \$25.408441 | \$37.757356 |
| IN NIAG-WHFD SD NH | | | | \$33.995132 | \$46.344047 |
| V. LEWISTON 292401 | \$11.214595 | \$0.717440 | \$7.764858 | | |
| IN LEW-PORT SD | | | | \$26.577364 | \$46.274257 |
| T LOCKPORT 292600 | | | | | |
| | \$7.296357 | | | | |
| IN AKRON SD | | | | \$16.838698 | \$24.135055 |
| IN CITY LKPT SD** | | | | \$22.540071 | \$29.836428 |
| IN NEWFANE SD** | | | | \$21.206612 | \$28.502969 |
| IN ROY-HART SD** | | | | \$22.436856 | \$29.733213 |
| IN STARPOINT SD | | | | \$18.880241 | \$26.176598 |
| NEWFANE 292800 | | | | | |
| | \$9.797736 | | | | |
| IN BARKER SD** | | | | \$20.056547 | \$29.854283 |
| IN NEWFANE SD** | | | | \$28.710490 | \$38.508226 |
| IN WILSON SD | | | | \$29.772594 | \$39.570330 |
| NIAGARA 293000 | | | | | |
| | \$13.693901 | | | | |
| IN NIAG-WHFD SD H | | \$2.366483 | | \$31.095228 | \$47.155612 |
| IN NIAG-WHFD SD NH | | \$4.896033 | | \$41.935943 | \$60.525877 |

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2021-2022 TAX RATES BY MUNICIPALITY page 2 of 2

PER \$1,000 ASSESSED VALUATION

| MUNICIPALITY | COUNTY RATE | TOWN/CITY RATE | VILLAGE RATE | SCHOOL RATE | AGGREGATE RATE |
|---|-------------|----------------|--------------------------------|-------------|--------------------|
| PENDLETON 293200 | \$9.313860 | \$0.000000 | | | |
| IN CITY LKPT SD** | | | | \$29.227961 | \$38.541821 |
| IN STARPOINT SD | | | | \$24.797200 | \$34.111060 |
| PORTER 293489 | \$9.512597 | \$2.055324 | | | |
| IN LEW-PORT SD | | | | \$22.546641 | \$34.114562 |
| IN WILSON SD | | | | \$29.321494 | \$40.889415 |
| V. YOUNGSTOWN 293401 | \$9.512597 | \$2.055329 | \$7.381834 | | |
| IN LEW-PORT SD | | | | \$22.546641 | \$41.496401 |
| ROYALTON 293689 | \$8.179138 | \$4.043938 | | | |
| IN AKRON SD | | | | \$18.293894 | \$30.516970 |
| IN ROY-HART SD** | | | | \$24.375843 | \$36.598919 |
| IN STARPOINT SD | | | | \$20.513747 | \$32.736823 |
| V. MIDDLEPORT 293601 | \$8.179138 | \$2.311326 | \$11.704685 | | |
| IN ROY-HART SD** | | | | \$24.375843 | \$46.570992 |
| SOMERSET 293889 | \$9.163438 | \$1.978185 | | | |
| IN BARKER SD | | | | \$18.361958 | \$29.503581 |
| V. BARKER 293801 | \$9.163438 | \$1.978287 | \$7.700000 | | |
| IN BARKER SD | | | | \$18.361958 | \$37.203683 |
| WHEATFIELD 294000 | \$12.076070 | | | | |
| IN NIAG-WHFD SD H | | | | \$27.297276 | \$39.373346 |
| IN NIAG-WHFD SD NH | | | | \$37.131417 | \$49.207487 |
| IN STARPOINT SD | | | | \$31.952453 | \$44.028523 |
| WILSON 294289 | \$9.459100 | \$3.063837 | | | |
| IN NEWFANE SD | | | | \$27.853461 | \$40.376398 |
| IN WILSON SD | | | | \$28.883860 | \$41.406797 |
| V. WILSON 294289 | \$9.459100 | \$3.063841 | \$7.768220 | | |
| IN WILSON SD | | | | \$28.883860 | \$49.175021 |
| C. LOCKPORT 290900 | \$9.659690 | \$18.860776 | | | |
| IN CITY LKPT SD** | | | | \$29.694697 | \$58.215163 |
| CITY NIAGARA FALLS | \$9.588842 | | | | |
| IN NIA FALLS SD H | | \$19.586278 | | \$19.579609 | \$48.754729 |
| IN NIA FALLS SD NH | | \$38.757302 | | \$19.579609 | \$67.925753 |
| CITY NO.TONAWANDA | \$9.849336 | \$14.501055 | | | |
| IN NO. TONAWANDA SD** | | | | \$22.776614 | \$47.127005 |
| Note: Aggregate rate does not include special benefit rates | | | **Library tax included in rate | | |

| CAMBRIA 292000 TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---------------------------------|----------------|--------------|------|--------------------|---------------------------------|--------------------|-------------------|-----------------------|
| County Services | \$7.630385 | | | | | \$3,472,908 | | \$3,472,908.00 |
| NYS Medicaid | \$0.000000 | | | | | | | \$0.00 |
| Total County - Cambria | \$7.630385 | | | \$455,141,901 | | \$3,472,908 | | \$3,472,908.00 |
| WD 203 County water | \$0.620469 | | c | \$604,318,605 | | \$374,961 | | \$374,961.00 |
| Erroneous assmts included in sp | | | | | | | | \$139.00 |
| Unpaid school taxes | | | | | | | | \$323,346.00 |
| Omitted,formerly exempt, (Ag Py | | | | | | | | \$5,271.00 |
| | | | | | | | | |
| PAY COUNTY TREASURER | | | | | | | | \$4,176,625.00 |
| Cambria Highway Tax | \$1.860662 | | | \$455,250,316 | | \$847,067 | | \$848,310.00 |
| WD 201 Cambria water 1 | | | c | | | | | \$0.00 |
| WD 202 Cambria water 2 | \$0.942174 | | c | \$604,318,605 | | \$569,373 | | \$569,337.95 |
| FP 201 Cambria fire protection | \$1.142432 | | | \$498,562,775 | | \$569,574 | | \$569,534.00 |
| RD 201 Refuse | | 211.000000 | m | | 2,255.00 | | \$475,805 | \$475,805.00 |
| DR 201 Drainage | \$0.086024 | | m | \$498,092,005 | | \$42,848 | | \$42,848.00 |
| SD 202 Sewer IND CAP | \$0.349999 | | c | \$340,441,063 | | \$119,154 | | \$119,154.00 |
| SD 203 Sewer AVL CAP | \$0.600001 | 175.000000 | c PU | \$148,518,000 | 749.00 | \$89,111 | \$131,075 | \$220,186.00 |
| Town charges | | | | | | | | \$12,400.00 |
| Omitted Taxes | | | | | | | | |
| Unpaid refuse | | | | | | | | \$935.00 |
| Unpaid water | | | | | | | | \$14,845.00 |
| Unpaid sewer | | | | | | | | \$3,122.00 |
| | | | | | | | | |
| PAY TOWN SUPERVISOR | | | | | | | | \$2,876,476.95 |
| | | | | | CAMBRIA TOWN BUDGET TOTA | \$2,845,175 | | |
| CAMBRIA TOTAL ALL | | | | | | (\$3) | | \$7,053,101.95 |
| | | | | | | | | |

| =HARTLAND 292289/292201 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|------|--------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Hartland/TOV | \$8.316514 | | | | | \$1,452,894 | | \$1,452,894.00 |
| NYS Medicaid - Hartland/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Hartland/TOV | \$8.316514 | | | \$174,699,944 | | \$1,452,894 | | \$1,452,894.00 |
| County Services-Village/Mdlpt. | \$8.316514 | | | | | \$44,668 | | \$44,668.00 |
| NYS Medicaid - Village/Mdlpt. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Middleport/H | \$8.316514 | | | \$5,370,946 | | \$44,668 | | \$44,668.00 |
| "Total" County - Hartland | \$0.000000 | | | \$180,070,890 | | \$1,497,562 | | \$1,497,562.00 |
| WD 223 County water | \$0.628127 | | c | \$198,412,049 | | \$124,628 | | \$124,628.00 |
| RD291 County Refuse | \$0.063830 | | | \$195,800,949 | | \$12,498 | | \$12,498.00 |
| Erroneous assmts included in spec d | | | | | | \$0 | | \$0.00 |
| Unpaid School Taxes | | | | | | \$0 | | \$210,061.00 |
| Unpaid Village Taxes | | | | | | \$0 | | \$1,804.00 |
| Omitted taxes & formerly exempt | | | | | | \$0 | | \$2,122.00 |
| PAY COUNTY TREASURER | | | | | | | | \$1,848,675.00 |
| Hartland Town Tax | \$2.626631 | | | \$175,241,612 | | \$460,295 | | \$460,885.00 |
| Hartland Town Tax - Village | \$2.626725 | | | \$5,370,946 | | \$14,108 | | \$14,126.00 |
| Total | | | | \$180,612,558 | | \$474,403 | | \$0.00 |
| FD 221 Fire Protection | \$1.309997 | | | \$190,269,833 | | \$249,253 | | \$249,253.00 |
| WD 221 Water #1 | \$1.740780 | | c | \$183,850,900 | | \$320,044 | | \$320,044.36 |
| WD 222 Water #2 | \$0.110011 | | c | \$8,690,033 | | \$956 | | \$956.00 |
| RD 221 Refuse | \$0.000000 | 197.000000 | m PU | | 1,529.00 | \$0 | \$301,213 | \$301,213.00 |
| RD 221 Refuse | \$0.000000 | 121.000000 | SU | | 28.00 | \$0 | \$3,388 | \$3,388.00 |
| Town charges | | | | | | \$0 | | \$0.00 |
| Unpaid water | | | | | | \$0 | | \$26,943.00 |
| Unpaid refuse | | | | | | \$0 | | \$0.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$1,376,808.36 |
| HARTLAND TOWN BUDGET TOTAL | | | | | | \$1,349,865 | | |
| HARTLAND TOTAL ALL | | | | | | | \$0 | \$3,225,483.36 |
| | | | | | | | | |

| =LEWISTON 292489/292401= TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---|----------------|--------------|-------|-----------------------------------|------------------|--------------------|-------------------|------------------------|
| County Services - Lewiston/TOV | \$11.214595 | | | | | \$8,081,839 | | \$8,081,839.00 |
| NYS Medicaid - Lewiston/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Lewiston/TOV | \$11.214595 | | | \$720,653,653 | | \$8,081,839 | | \$8,081,839.00 |
| County Services-Village/Lewist. | \$11.214595 | | | | | \$1,765,595 | | \$1,765,595.00 |
| NYS Medicaid - Village/Lewist. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Lewiston | \$11.214595 | | | \$157,437,247 | | \$1,765,595 | | \$1,765,595.00 |
| "Total" County - Lewiston | | | | \$878,090,900 | | \$9,847,434 | | \$9,847,434.00 |
| WD 259 County water | \$0.908543 | | c | \$961,385,235 | | \$873,460 | | \$873,460.00 |
| RD 291 County Refuse | \$0.092325 | | | \$883,498,092 | | \$81,569 | | \$81,569.00 |
| Erroneous assmts included in sp | | | | | | | | \$2.00 |
| Unpaid village taxes | | | | | | | | \$16,755.00 |
| Unpaid school taxes | | | | | | | | \$646,848.00 |
| Omitted taxes & formerly exempt | | | | | | | | \$17,841.00 |
| County sewer | | | | | | | | |
| CS 240 Capital | \$0.242925 | \$7.900000 | PU | \$144,444,000 | 1,294.00 | \$35,089 | \$10,221 | \$45,310.00 |
| CS 241 Prim Units | | \$204.170000 | PU | | 617.00 | | \$125,972 | \$125,972.00 |
| CS 241 Secondary Units | | \$17.580000 | SU | | 620.00 | | \$10,898 | \$10,898.00 |
| CS 242 Secondary Units | | \$17.580000 | SU | | 668.00 | | \$11,742 | \$11,742.00 |
| PAY COUNTY TREASURER | | | | | | | | \$11,677,831.00 |
| Lewiston town tax | \$1.134320 | | | \$728,672,823 | | | | \$827,503.00 |
| Lewiston town tax village | \$0.717440 | | | \$159,071,043 | | | | \$114,332.00 |
| Total Lewiston town tax | | | | \$887,743,866 | | \$940,672 | | |
| FP 241 Fire | \$2.022538 | | | \$742,713,796 | | \$1,502,167 | | \$1,502,167.00 |
| GS 241 Gas Light - Lewist. Hghts | | \$275.000000 | | | 40.00 | | \$11,000 | \$11,000.00 |
| SD245 South Sewer | \$0.870304 | | c | \$85,256,377 | | \$74,199 | | \$74,199.00 |
| SD246 South Sewer Non User | | \$8.000000 | c fee | | 605.00 | \$0 | \$4,840 | \$4,840.00 |
| SD 243 Master Sewer | \$0.099787 | \$35.900000 | c,mPU | \$686,720,984 | 4,250.00 | \$68,526 | \$152,575 | \$221,113.28 |
| SD 248 " | | | c | \$0 | | | | \$0.00 |
| Total Master sewer | | | | | | | | |
| | | | | | | | | |
| RD 241 Refuse | | \$71.778623 | PU | | 4,734.00 | | \$339,800 | \$339,800.00 |
| WD240 Water | #REF! | | c | \$956,506,323 | | \$940,405 | | \$940,403.00 |
| Town Charges | | | | | | | | \$6,139.00 |
| Unpaid water | | | | | | | | \$100,102.00 |
| Unpaid Sewer | | | | | | | | \$61,021.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$4,240,069.28 |
| | | | | LEWISTON TOWN BUDGET TOTAL | | \$4,040,707 | | |
| LEWISTON TOTAL ALL | | | | | | \$12 | | \$15,917,900.28 |

| =LOCKPORT 292600= TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|------------------------------------|----------------|--------------|------|----------------------------|------------------|--------------------|-------------------|-----------------|
| County Services | \$7.296357 | | | | | \$9,954,262 | | \$9,954,262.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Lockport (Town) | \$7.296357 | | c | \$1,364,278,454 | | \$9,954,262 | | \$9,954,262.00 |
| | | | | | | | | |
| WD 263 County water | \$0.578164 | | | \$1,551,774,177 | | \$897,180 | | \$897,180.00 |
| RD 291 County Refuse | \$0.058752 | | | \$1,498,609,527 | | \$88,046 | | \$88,046.00 |
| Unpaid school taxes | | | | | | | | \$1,063,466.00 |
| Erroneous assmts included in spe | | | | | | | | \$0.00 |
| Omitted taxes & formerly exempt | | | | | | | | \$7,910.00 |
| PAY COUNTY TREASURER | | | | | | | | \$12,010,864.00 |
| | | | | | | | | |
| WD 261 Water 1 - Capital | \$0.461383 | | c | \$1,456,707,835 | | \$672,100 | | \$672,118.79 |
| WD 261 Water 1 - O&M | \$0.582348 | | m | \$1,404,486,085 | | \$817,900 | | \$817,900.00 |
| WD262 Water #2 | \$0.099995 | | c | \$95,005,042 | | \$9,500 | | \$9,500.00 |
| Total water | | | | | | | | \$0.00 |
| | | | | | | | | \$0.00 |
| FP 261 Fire Protection | \$1.015331 | | | \$1,500,594,350 | | \$1,523,600 | | \$1,523,600.00 |
| | | | | | | | | \$0.00 |
| SD 261 Sewer #3A - Capital | \$1.309996 | | c | \$1,140,308,847 | | \$1,493,800 | | \$1,493,800.00 |
| SD 261 " " Maintenance | \$1.634592 | | m | \$1,094,708,847 | | \$1,789,402 | | \$1,789,402.00 |
| SD 262 Sewer #3B " | \$0.149999 | | c | \$377,468,030 | | \$56,620 | | \$56,620.00 |
| Total Sewer | | | | | | | | \$0.00 |
| | | | | | | | | \$0.00 |
| SD 264 Carlisle Sewer-Capital | \$2.109337 | | c | \$25,272,400 | | \$53,308 | | \$53,308.00 |
| SD 264 Carlisle Sewer-O&M | \$0.911391 | | m | \$23,162,400 | | \$21,110 | | \$21,110.00 |
| SD 265 Lincoln sewer | \$2.944580 | | c | \$7,932,200 | | \$23,357 | | \$23,357.00 |
| RD 261 Refuse(inclds Carlisle) | | \$213.797701 | mPU | | 5,835.61 | | \$1,247,640 | \$1,247,640.00 |
| | | | | | | | | \$0.00 |
| LD 261 Carlisle Light & Sdwk | \$1.963050 | | m | \$23,242,400 | | \$45,626 | | \$45,626.00 |
| LD 262 Rapids light | | \$65.789474 | | | 57.00 | | \$3,750 | \$3,750.00 |
| Town Charge | | | | | | | | \$0.00 |
| Unpaid water | | | | | | | | \$107,275.00 |
| Unpaid sewer | | | | | | | | \$60,712.00 |
| Unpaid refuse | | | | | | | | \$1,237.00 |
| | | | | | | | | \$0.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$7,926,955.79 |
| | | | | LOCKPORT TOWN BUDGET TOTAL | | | \$7,757,732 | |
| LOCKPORT TOTAL ALL | | | | | | | \$19 | \$19,937,819.79 |

| =NEWFANE 292800= TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|-----------------------------------|----------------|--------------|------|---------------------------|------------------|--------------------|-------------------|----------------|
| | | | | | | | | |
| County Services | \$9.797736 | | | | | \$4,048,807 | | \$4,048,807.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Newfane | \$9.797736 | | | \$413,239,048 | | \$4,048,807 | | \$4,048,807.00 |
| | | | | | | | | |
| WD 283 County Water | \$0.782744 | | c | \$472,752,005 | | \$370,044 | | \$370,044.00 |
| | | | | | | | | |
| Unpaid School tax | | | | | | | | \$619,567.00 |
| Erroneous assmts included in Sp | | | | | | | | \$429.00 |
| Omitted Tax & FE | | | | | | | | \$9,720.00 |
| | | | | | | | | |
| PAY COUNTY TREASURER | | | | | | | | \$4,160,261.00 |
| | | | | | | | | |
| FP281 Fire Protection | \$1.770898 | | | \$434,599,920 | | \$769,632 | | \$769,242.00 |
| LD 281 Light | \$0.140093 | | | \$420,513,035 | | \$58,911 | | \$58,872.00 |
| RD 281 Refuse | | 216.000000 | | | 4,050.00 | | \$874,800 | \$874,802.59 |
| RD282 Cart Fee | | | 0 | | | | | \$0.00 |
| RD283 Cart Service Fee | | | SU | | | | | \$7,920.00 |
| WD 281 Water District # 4 | | | c | | | | | \$0.00 |
| Water District #4 | | | m | | 0.00 | | \$0 | \$0.00 |
| WD 282 Water District #4a | | | c | | 0.00 | | \$0 | \$0.00 |
| WD 284 Water District #1"UNITS | | 35.000000 | cPU | | 3,768.00 | | \$131,880 | \$131,880.00 |
| WD 284 Fee per parcel | | | | | | | | \$43,990.00 |
| WD 285 Water District "Mobiles" | | | | | | | | \$17,760.00 |
| NEWFANE TOWN SEWER | | | | | | | | \$0.00 |
| SS 281 UN&FEE | | 215.849992 | m PU | | 3,066.50 | | \$661,904 | \$661,904.00 |
| SS 281 FEE PER PARCEL | | 5.000000 | FEE | | 2,126.00 | | \$10,630 | \$10,630.00 |
| SS 282(1)1-100' | | 0.079995 | c PU | | 175,447.69 | | \$14,035 | \$14,035.00 |
| SS 282(2) 101- 300' | | 0.059998 | c PU | | 63,501.66 | | \$3,810 | \$3,810.00 |
| SS 282(3) > 300' | | 0.050005 | c PU | | 21,897.77 | | \$1,095 | \$1,095.00 |
| TOTAL TOWN SEWER | | | | | | | | |
| Unpaid Water | | | | | | | | \$97,691.00 |
| Unpaid Sewer | | | | | | | | \$94,741.00 |
| Town Charges | | | | | | | | \$6,429.00 |
| Omitted Taxes | | | | | | | | \$0.00 |
| | | | | | | | | |
| PAY TOWN SUPERVISOR | | | | | | | | \$2,794,801.59 |
| | | | | NEWFANE TOWN BUDGET TOTAL | | | \$2,595,941 | |
| NEWFANE TOTAL ALL | | | | | | | \$3 | \$7,843,368.59 |

| =NIAGARA 293000 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---------------------------------------|-------------------|--------------------|--------------|----------------------|-----------------------|--------------------|-------------------|-----------------------|
| County Services | \$13.693901 | | | | | \$3,706,765 | | \$3,706,765.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Town of Niagara | \$13.693901 | | | \$270,687,291 | | \$3,706,765 | | \$3,706,765.00 |
| WD 302 COUNTY WTR | \$0.000000 | | 0 | \$0 | | \$0 | | \$0.00 |
| RD 291 County Refuse | | | | | | \$365,527 | | \$365,527.00 |
| UNPD SCH TAX | | | | | | | | \$0.00 |
| Erroneous assmts included in Sp | | | | | | | | \$711,324.00 |
| Omitted Tax & FE | | | | | | | | \$14,867.00 |
| PAY COUNTY TREASURER | | | | | | | | \$4,813,554.00 |
| | HOMESTEAD RATE | NON HOMSTD RATE | UNIT RATE | HOMESTEAD TAXABLE | NON HMSTD. TAXABLE | HOMESTEAD LEVY | NON HMSTD LEVY | TOTAL LEVY |
| NIAGARA TOWN HIGHWAY TA | \$2.366483 | 4.896033 | 0.000000 | \$156,951,637 | 116,586,551.00 | \$371,423 | \$570,812 | \$938,466.00 |
| DR 301 WI EST DRAIN | n/a | n/a | 0.000000 | (secnd.units c) | 849,420.00 | | | |
| RD 302 WI EST ROAD | n/a | n/a | 0.000000 | (secnd.units c) | 1,062,864.00 | | | \$0.00 |
| SD 310 WI EST SEWER | n/a | n/a | 0.000000 | (secnd.units c) | 932,184.00 | | | |
| WD 303 WI EST WATER | n/a | n/a | 0.000000 | (secnd.units c) | 932,184.00 | | | |
| LD 301 NIAG LIGHT | \$0.208191 | 0.418820 | m | \$164,194,260 | 158,584,228.00 | \$34,184 | \$66,418 | \$100,000.00 |
| WD 301 NIAG WTR | \$0.485125 | 0.866903 | c | \$164,536,660 | 166,852,878.00 | \$79,821 | \$144,645 | \$223,292.46 |
| FD 301 NIAGARA FIRE | \$1.353597 | 2.722087 | 0 | \$164,194,260 | 158,584,228.00 | \$222,253 | \$431,680 | \$650,113.00 |
| SD 301 NIAG SEW | \$2.517394 | 2.517394 | c | \$163,343,660 | 159,092,508.00 | \$411,200 | \$400,499 | \$808,443.00 |
| RD 301 REFUSE | \$0.000000 | 0.000000 | m | \$164,194,260 | 151,526,187.00 | \$0 | \$0 | \$0.00 |
| FO315 FOM Pump Station | | | MT | | | | | \$87,019.00 |
| SD307 Wildwood Sewer | | | 0 | Pre Calculated | | | | \$0.00 |
| WD307 Wildwood Water | | | 0 | Pre Calculated | | | | \$0.00 |
| UNPAID WTR | | | 0 | | | | | \$74,979.00 |
| UNPAID SEWER | | | 0 | | | | | \$177,473.00 |
| TOWN CHARGE | | | 0 | | | | | \$8,824.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$3,068,609.46 |
| NIAGARA TOWN BUDGET TOTAL | | | | | | \$2,807,333 | | |
| NIAGARA TOTAL ALL | | | | | | | \$2 | \$7,882,163.46 |

| =PENDLETON 293200 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--------------------------------------|----------------|--------------|------|--------------------|------------------|--------------------|-----------------------|-----------------------|
| County Services | \$9.313860 | | | | | \$4,933,000 | | \$4,933,000.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Pendleton | \$9.313860 | | | \$529,640,757 | | \$4,933,000 | | \$4,933,000.00 |
| WD 324 County Water | \$0.759379 | | c | \$591,468,557 | | \$449,149 | | \$449,149.00 |
| RD 291 County Refuse | \$0.077167 | | | \$559,192,102 | | \$43,151 | | \$43,151.00 |
| CS320 County Sew Cap | \$0.203043 | 7.900000 | PU | \$591,309,222 | 3,378.00 | \$120,061 | \$26,681 | \$146,742.00 |
| CS 321 " User | | 204.170000 | PU | | 1,772.00 | | \$361,788 | \$361,788.00 |
| CS 321 S.U. | | 17.580000 | SU | | 1,983.00 | | \$34,856 | \$34,856.00 |
| CS 322 S.U. Non User | | 17.580000 | SU | | 1,391.00 | | \$24,450 | \$24,450.00 |
| Unpaid School taxes | | | | | | | | \$444,559.00 |
| Erroneous assmts included in Sp | | | | | | | | \$8,818.00 |
| Omitted tax & F.Exempt | | | | | | | | \$5,304.00 |
| Pay County Treasurer | | | | | | | | \$6,451,817.00 |
| Pendleton Highway Tax | \$0.000000 | | | \$534,481,399 | | \$0 | | \$0.00 |
| FD 321 Pendl fire | \$1.003317 | | | \$555,215,080 | | \$557,057 | | \$550,000.00 |
| WD 321 WTR #1) | \$0.015284 | | c | \$556,599,018 | | \$8,507 | | \$8,524.26 |
| " " | \$0.879804 | | m | \$524,935,018 | | \$461,840 | | \$460,384.00 |
| WD 322 " #2 | \$0.050012 | | c | \$29,852,796 | | \$1,493 | | \$1,493.00 |
| RD 321 Refuse | | 182.480077 | m PU | | 2,610.00 | | \$476,273 | \$476,273.00 |
| Unpaid Sewer | | | | | | | | \$14,951.00 |
| Unpaid Refuse | | | | | | | | \$1,175.00 |
| Unpaid Water | | | | | | | | \$30,600.00 |
| Town Charge | | | | | | | | \$0.00 |
| Pay Town Supervisor | | | | | | | | \$1,543,400.26 |
| PENDLETON TOWN BUDGET TOTAL | | | | | | | \$1,496,674.26 | |
| Total Pendleton All | | | | | | | \$17 | \$7,995,217.26 |

| =PORTER 293489/293401 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|-------|--------------------|------------------|--------------------|-------------------|-----------------------|
| County Services - Porter/TOV | \$9.512597 | | | | | \$2,892,862 | | \$2,892,862.00 |
| NYS Medicaid - Porter/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Porter/TOV | \$9.512597 | | | \$304,108,543 | | \$2,892,862 | | \$2,892,862.00 |
| | | | | | | \$0 | | |
| County Services-Village/Ynstwn.. | \$9.512597 | | | | | \$925,384 | | \$925,384.00 |
| NYS Medicaid - Village/Yngstn. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Youngsto | \$9.512597 | | | \$97,279,834 | | \$925,384 | | \$925,384.00 |
| "Total" County - Porter | | | | \$401,388,377 | | \$3,818,246 | | \$3,818,246.00 |
| | | | | | | | | |
| WD 344 County Water | \$0.770884 | | c | \$328,564,397 | | \$253,285 | | \$253,285.00 |
| RD 291 County Refuse | \$0.078335 | | | \$411,030,521 | | \$32,198 | | \$32,198.00 |
| Erroneous assmts included in Sp | | | | | | | | \$0.00 |
| Unpaid Village Tax | | | | | | | | \$14,375.00 |
| Unpaid School Tax | | | | | | | | \$347,369.00 |
| Ag District payment | | | | | | | | |
| Omitted Tax & FE | | | | | | | | \$6,602.00 |
| PAY COUNTY TREASURER | | | | | | | | \$4,472,075.00 |
| | | | | | | | | |
| Porter Town tax TOV | \$2.055324 | | | \$304,516,886 | | \$625,881 | | \$626,912.00 |
| Porter Town Tax Vlg. | \$2.055329 | | | \$97,461,789 | | \$200,316 | | \$200,642.00 |
| Total | | | | \$401,978,675 | | \$826,197 | | |
| | | | | | | | | |
| RD 341 Refuse | | 202.429150 | | | 1,976.00 | | | \$400,000.00 |
| LD 341 Ransomvl Light #1 | \$0.354666 | | | \$32,424,896 | | \$11,500 | | \$11,500.00 |
| FD 341 Yngstwm. Fire Protection | \$1.033790 | | | \$182,820,411 | | \$188,998 | | \$189,000.99 |
| FD 342 Ransomvl. Fire "District" | \$2.028653 | | | \$128,656,787 | | \$261,000 | | \$261,000.00 |
| RO 347 Mal Grov Road District. | | 0.000000 | PU | | 12.00 | | 0 | \$0.00 |
| " " | | 0.000000 | SU | | 6.00 | | 0 | \$0.00 |
| SD 344 Porter Lateral | | 0.000000 | c cPU | | 10,099.55 | | 0 | \$0.00 |
| " " | | 0.000000 | cSU | | 1,088.97 | | | \$0.00 |
| SD 345 Indirect Sewer | \$0.000000 | | | \$7,332,700 | | | | \$0.00 |
| SD 346 Lakeshore Sewer - Devlp | | 250.000000 | c PU | | 199.00 | | 49750 | \$49,750.00 |
| " " - Un | | 50.000000 | cSU | | 46.00 | | 2300 | \$2,300.00 |
| " " - Non Ber | | | MT | | | | | \$25.00 |
| AP 291 Agr. Dist. Payment | | | | | | | | \$0.00 |
| RD 348 Harrison Lane Imp | | | MT | | | | | \$12,125.00 |
| Town Charge | | | | | | | | \$1,160.00 |
| Unpaid Water | | | | | | | | \$46,884.00 |
| Unpaid Sewer | | | | | | | | \$15,579.00 |
| Unpaid Refuse | | | | | | | | \$1,540.00 |
| US292 Unpaid W/S Fee | | | | | | | | \$32,700.00 |
| PAY TOWN SUPERVISOR | | | | | | | | \$1,851,117.99 |
| | | | | | | | | |
| PORTER TOWN BUDGET TOTAL | | | | | | \$1,753,255 | | |
| PORTER GRAND TOTAL | | | | | | | \$3 | \$6,323,192.99 |

| =ROYALTON 293689/293601 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|------|--------------------|------------------|--------------------|--------------------|-----------------------|
| County Services - Royalton/TOV | \$8.179138 | | | | | \$2,780,683 | | \$2,780,683.00 |
| NYS Medicaid - Royalton/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Royalton/TO | \$8.179138 | | | \$339,972,666 | | \$2,780,683 | | \$2,780,683.00 |
| County Services-Village/Mdlpt. | \$8.179138 | | | | | \$390,824 | | \$390,824.00 |
| NYS Medicaid - Village/Mdlpt. | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Middlepo | \$8.179138 | | | \$47,783,003 | | \$390,824 | | \$390,824.00 |
| "Total" County - Royalton | | | | \$387,755,669 | | \$3,171,507 | | \$3,171,507.00 |
| WD 364 County Water | \$0.628130 | | c | \$437,207,288 | | \$274,623 | | \$274,623.00 |
| RD 291 County Refuse | \$0.063831 | | | \$414,801,688 | | \$26,477 | | \$26,477.00 |
| Erroneous assmts included in Sp | | | | | | | | \$1,064.00 |
| Unpaid Village Taxes | | | | | | | | \$36,055.00 |
| Unpaid School Taxes | | | | | | | | \$452,486.00 |
| Omitted Tax & F.Exempt | | | | | | | | \$5,927.00 |
| Pay County Treasurer | | | | | | | | \$3,968,139.00 |
| Town Tax(tov) | \$4.043938 | | | \$344,169,260 | | \$1,391,799 | | \$1,392,469.00 |
| Town Tax(vlg) | \$2.311326 | | | \$48,126,489 | | \$111,236 | | \$111,327.00 |
| Total Town Tax | | | | \$392,295,749 | | | | |
| DR 361 Royalton Drainage | \$0.215913 | | m | \$364,178,254 | | \$78,631 | | \$78,631.00 |
| LD 361 Gasport Light | \$0.532361 | | m | \$33,811,633 | | \$18,000 | | \$18,000.00 |
| SD 361 Gasport Sewer O+M | \$6.367920 | | m | \$32,986,594 | | \$210,056 | | \$210,056.00 |
| SD 361 Gasport Sewer Cap | \$0.000000 | | c | \$39,209,294 | | | | \$0.00 |
| WD 367 Water Imprv - Pr Un | | 249.583333 | cPU | | 2,400.00 | | \$599,000 | \$598,993.06 |
| WD 367 Water Improv - Sec Un | | 50.000000 | cSU | | 57.00 | | \$2,850 | \$2,850.00 |
| WD 368 Water Unimproved - Pr | | 10.035778 | cPU | | 559.00 | | \$5,610 | \$5,610.00 |
| WD 368 Water Unimproved - Sec | | 1.003571 | cSU | | 280.00 | | \$281 | \$281.00 |
| RD362 Refuse | | 215.000000 | m | | 2,510.00 | | \$539,650 | \$539,650.00 |
| FD 361 Fire "District" Gasport | \$1.303525 | | | \$34,267,858 | | \$44,669 | | \$44,669.00 |
| FP 361 Royalton Fire Protection | \$1.582263 | | | \$328,678,002 | | \$520,055 | | \$520,055.00 |
| PD361 Paving District | | 0.000000 | PU | \$0 | | | | \$0.00 |
| TC 291 Town Charge | | | | | | | | \$1,725.00 |
| UR 291 Unpaid Refuse | | | | | | | | \$0.00 |
| US 291 Unpaid Sewer | | | | | | | | \$14,006.00 |
| UW 291 Unpaid Water | | | | | | | | \$98,789.00 |
| OT 291 Omitted Town Tax | | | | | | | | \$0.00 |
| Pay Town Supervisor | | | | | | | | \$3,637,111.06 |
| ROYALTON TOWN BUDGET TOTAL | | | | | | | \$3,522,591 | |
| Royalton Total All | | | | | | | -\$7 | \$7,605,250.06 |

| =SOMERSET 293889/293801 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|------------------------|----------------------|-------------|----------------------------|--------------------------|----------------------------|---------------------------|-----------------------|
| County Services - Somerset/TOV | \$9.163438 | | | | | \$1,329,659 | | \$1,329,659.00 |
| NYS Medicaid - Somerset/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Somerset/TOV | \$9.163438 | | | \$145,104,777 | | \$1,329,659 | | \$1,329,659.00 |
| County Services-Village/Barker | \$9.163438 | | | | | \$172,133 | | \$172,133.00 |
| NYS Medicaid - Village/Barker | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Barker | \$9.163438 | | | \$18,784,807 | | \$172,133 | | \$172,133.00 |
| "Total" County - Somerset | | | | \$163,889,584 | | \$1,501,792 | | \$1,501,792.00 |
| WD 384 County Water | \$0.716596 | | c | \$186,418,768 | | \$133,587 | | \$133,587.00 |
| RD 291 County Refuse | \$0.072818 | | | \$170,288,168 | | \$12,400 | | \$12,400.00 |
| Unpaid Village Tax | | | | | | | | \$8,142.00 |
| Unpaid School Tax | | | | | | | | \$166,260.00 |
| Omitted tax & FE | | | | | | | | \$3,918.00 |
| Erroneous assmts included in Sp | | | | | | | | \$175.00 |
| PAY COUNTY TREASURER | | | | | | | | \$1,826,274.00 |
| Town Tax TOV | \$1.978185 | | | \$145,629,995 | | \$288,083 | | \$288,556.00 |
| Town Tax VLG | \$1.978287 | | | \$18,869,861 | | \$37,330 | | \$37,389.00 |
| Total | | | | \$164,499,856 | | \$325,413 | | \$325,945.00 |
| FD 381 Fire Protection | \$1.408594 | | | \$170,382,659 | | \$240,000 | | \$240,000.00 |
| LD 381 Light | \$0.444183 | | | \$9,005,300 | | \$4,000 | | \$4,000.00 |
| RD 381 Refuse | | \$210.00 | | | 928.00 | | 194880 | \$194,880.00 |
| SD 390 Sewer UN | \$0.000000 | \$48.00 | 0 | \$0 | 37.00 | \$0 | 1776 | \$1,776.00 |
| SD 391 Sewer < 300 ' | \$0.170005 | \$120.00 | c cPU | | 746.00 | | 89520 | \$100,355.00 |
| SD 392 Sewer >300' | | \$0.20 | cPU | | 69,386.66 | | 13878 | \$13,878.00 |
| SD 393 AES Fixed Amt. | | \$0.02 | cPU | | 12,077.71 | | 242 | \$242.00 |
| SD 394 AES | | \$288.00 | cPU | | 100.00 | | | \$28,800.00 |
| WD 381 Water #2 | | 0.000000 | cPU | \$0 | | \$0 | | \$0.00 |
| WD 382 Water #2a | \$0.150003 | | c | \$158,816,759 | | \$23,823 | | \$23,824.13 |
| WD 385 Water | \$0.030005 | | c | \$160,338,759 | | \$4,811 | | \$4,811.00 |
| Unpaid Refuse | | | | | | | | \$154.00 |
| Unpaid Water | | | | | | | | \$0.00 |
| Unpaid Sewer | | | | | | | | \$13,666.00 |
| Town Charge | | | | | | | | \$8,086.00 |
| PAY SUPERVISOR | | | | | | | | \$960,417.13 |
| SOMERSET TOWN BUDGET TOTAL | | | | | | | \$938,665 | |
| SOMERSET TOTAL ALL | | | | | | | \$1 | \$2,786,691.13 |

| =WHEATFIELD 294000 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|---------------------------------------|----------------|--------------|----------|--------------------|------------------|--------------------|-------------------|------------------------|
| County Services | \$12.076070 | | | | | \$10,634,587 | | \$10,634,587.00 |
| NYS Medicaid | \$0.000000 | | | | | \$0 | | \$0.00 |
| Total County - Wheatfield | \$12.076070 | | | \$880,633,137 | | \$10,634,587 | | \$10,634,587.00 |
| WD 404 County Water | \$0.978431 | | c | \$1,057,068,803 | | \$1,034,269 | | \$1,034,269.00 |
| RD 291 County Refuse | \$0.099427 | | | \$963,814,924 | | \$95,829 | | \$95,829.00 |
| Unpaid School Taxes | | | | | | | | \$880,294.00 |
| County Sewer | | | | | | | | |
| CS 400 County Sewer CAP | \$0.261614 | 7.900000 | | \$1,020,763,672 | 11,268.00 | \$267,046 | \$88,997 | \$356,043.00 |
| CS 401 Primary User Unit | | 204.170000 | | | 10,098.00 | | \$2,061,702 | \$2,061,702.00 |
| CS 401 Secondary User | | 17.580000 | | | 10,778.00 | | \$189,450 | \$189,450.00 |
| CS 402 Non User - Sec. Un. | | 17.580000 | | | 488.00 | | \$8,578 | \$8,578.00 |
| Erroneous assmts included in Sp | | | | | | | | \$183.00 |
| Omitted Taxes & F.Ex | | | | | | | | \$14,982.00 |
| PAY COUNTY TREASURER | | | | | | | | \$15,275,917.00 |
| Wheatfield Hghwy/Town Tax | \$0.000000 | | | \$893,896,550 | | 0 | | \$0.00 |
| LD 401 Light #1 Frnt. Ft. | | 0.073628 | PU | | 46,449.71 | | \$3,420 | \$3,420.00 |
| LD 402 Light #1 Units | | 10.000000 | PU | | 368.00 | | \$3,680 | \$3,680.00 |
| LD 403 Light #2 | | 0.000376 | SU | | 10,369,177.30 | | \$3,900 | \$3,900.00 |
| LD 405 Light #3 Ashwood | | 0.009778 | SU/Sq Ft | | 1,738,674.23 | | \$17,000 | \$17,000.00 |
| WD 401 Wheatfield water | none | | c | | | | | \$0.00 |
| WD 403 Wheatfield water FT. | none | | PU | | | | | \$0.00 |
| SD 401 Master Sewer User | \$1.062083 | | c | \$978,570,809 | | \$1,039,323 | | \$1,039,393.88 |
| SD 402 Master Sewer Non User | \$0.400847 | | c | \$79,668,898 | | \$31,935 | | \$31,935.00 |
| WD 406 Summit Water | resident. | 0.000000 | SU | residential | 4,681,713.00 | | | \$0.00 |
| WD 407 Liberty Dr. Water | industr. | 0.000000 | SU | industrial | 10,369,177.30 | | | \$0.00 |
| FP 401 Fire Protection | \$1.622303 | | | \$964,678,162 | | \$1,565,000 | | \$1,565,000.00 |
| WD 402 Sawyer Dr. Lateral | | 0.000000 | SU | | 2.00 | | | \$0.00 |
| RD 403 Refuse - USER | | 195.550000 | PU | | 6,338.00 | | \$1,239,378 | \$1,239,195.00 |
| " " NON USER | | 5.000000 | SU | | 1,561.00 | | \$7,805 | \$7,805.00 |
| RD 404 Inducon Road | | 0.000000 | SU | | 7,175,047.08 | | | \$0.00 |
| WD 408 Inducon Water | | 0.000000 | SU | | 7,175,047.08 | | | \$0.00 |
| DR 401 Inducon Drainage | | 0.000000 | SU | | 7,175,047.08 | | | \$0.00 |
| SD 410 Inducon Sewer | | 0.000000 | SU | | 7,174,777.08 | | | \$0.00 |
| LD 404 Inducon Light | | 0.000000 | SU | | 7,175,047.08 | | | \$0.00 |
| Town Charges | | | | | | | | \$6,700.00 |
| Unpaid Water | | | | | | | | \$82,683.00 |
| Unpaid Sewer | | | | | | | | \$20,271.00 |
| PAY SUPERVISOR | | | | | | | | \$4,020,982.88 |
| WHEATFIELD TOWN BUDGE | | | | | | | \$71 | \$19,296,899.88 |
| WHEATFIELD TOTAL ALL | | | | | | | \$71 | \$19,296,899.88 |

| =WILSON 294289/294201 = TAX LEVY 2022 | AD VAL RATE | UNIT RATE | UNIT | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | UNITS TAX LEVY | TOTAL LEVY |
|--|----------------|--------------|------|--------------------|------------------|--------------------|--------------------|-----------------------|
| County Services - Wilson/TOV | \$9.459100 | | | | | \$2,276,598 | | \$2,276,598.00 |
| NYS Medicaid - Wilson/TOV | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Wilson/TOV | \$9.459100 | | | \$240,678,127 | | \$2,276,598 | | \$2,276,598.00 |
| | | | | | | | | \$0.00 |
| County Services-Village of Wilso | \$9.459100 | | | | | \$448,634 | | \$448,634.00 |
| NYS Medicaid - Village of Wilson | \$0.000000 | | | | | \$0 | | \$0.00 |
| County Tax Rate - Vlg. Of Wilson | \$9.459100 | | | \$47,428,778 | | \$448,634 | | \$448,634.00 |
| "Total" County - Wilson | | | | \$288,106,905 | | \$2,725,232 | | \$2,725,232.00 |
| | | | | | | | | \$0.00 |
| WD 425 County Water | \$0.759380 | | c | \$318,862,913 | | \$242,138 | | \$242,138.00 |
| RD 291 County Refuse | | | | | | \$0 | | \$0.00 |
| Erroneous assmts included in Sp | | | | | | | | \$0.00 |
| Unpaid Village tax | | | | | | | | \$7,346.00 |
| Unpaid School tax | | | | | | | | \$275,942.00 |
| Omitted Taxes & F.EX | | | | | | | | \$193.00 |
| | | | | | | | | \$0.00 |
| PAY COUNTY TREASURER | | | | | | | | \$3,250,851.00 |
| | | | | | | | | |
| Town Tax TOV | \$3.063837 | | | \$241,744,602 | | \$740,666 | | \$740,719.00 |
| Town Tax VLG | \$3.063841 | | | \$47,625,508 | | \$145,917 | | \$145,927.00 |
| Total Town Tax | | | | \$289,370,110 | | \$886,583 | | |
| LD 421 Light #2 - Sunset | \$0.426079 | | m | \$7,040,950 | | \$3,000 | | \$3,000.00 |
| SD 411 Sunset Isl. Sewer | \$0.000000 | 811.642857 | c | \$7,013,700 | 84.00 | | \$68,178 | \$68,178.00 |
| WD 421 Water #1 - Capital | \$0.194291 | | c | \$254,196,495 | | \$49,388 | | \$49,389.78 |
| " " Water #1 - O & M. | \$0.410245 | | | \$251,769,195 | | \$103,287 | | \$103,287.00 |
| WD 422 Water #2 - Capital | \$0.000000 | | c | \$4,190,336 | | | | \$0.00 |
| FR 420 Firemens Retrmt. | \$0.382328 | | | \$287,711,425 | | \$110,000 | | \$110,000.00 |
| Wilson Library Fund | \$0.343895 | | | \$289,370,110 | | \$99,513 | | \$99,513.00 |
| Unpaid Water | | | | | | | | \$28,605.00 |
| TC 291 Town Charges | | | | | | | | \$1,877.00 |
| PAY SUPERVISOR | | | | | | | | \$1,350,495.78 |
| WILSON TOWN BUDGET TOTAL | | | | | | | \$1,320,014 | |
| WILSON TOTAL ALL | | | | | | | \$2 | \$4,601,346.78 |

| Tax Levy 2022 | AD VAL RATE | AD VAL. TAXABLE | UNITS TAXABLE | AD VAL TAX LEVY | TAX ON FORMER EXEMPT | TOTAL LEVY |
|----------------------------------|-------------|-----------------|---------------|-----------------------|----------------------|-----------------|
| | | | | | | |
| City of Lockport | | | | | | |
| County Services | \$9.659690 | | | \$6,654,479 | \$12,252 | \$6,666,731.00 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$9.659690 | \$688,891,590 | | \$6,654,479 | \$12,252 | \$6,666,731.00 |
| RD 291 County Refuse - Lkpt. | \$0.077166 | \$743,161,647 | | \$57,347 | | \$57,347.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County - City of Lockport | | | | must be 0-----> (\$1) | | \$6,724,078.00 |
| | | | | | | |
| City of Niagara Falls | | | | | | |
| County Services | \$9.588842 | | | \$12,270,392 | \$23,050 | \$12,293,442.00 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$9.588842 | \$1,279,653,119 | | \$12,270,392 | \$23,050 | \$12,293,442.00 |
| RD291 County Refuse - Nfalls | \$0.077167 | \$1,473,309,438 | | \$113,691 | | \$113,691.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County - Niagara Falls | | | | must be 0-----> \$0 | | \$12,407,133.00 |
| | | | | | | |
| City of North Tonawanda | | | | | | |
| County Services | \$9.849336 | | | \$12,258,461 | \$46,921 | \$12,305,382.00 |
| NYS Medicaid | \$0.000000 | | | \$0 | | \$0.00 |
| Total County Services & Medicaid | \$9.849336 | \$1,244,597,714 | | \$12,258,461 | \$46,921 | \$12,305,382.00 |
| RD291 County Refuse -NT | \$0.079542 | \$1,317,362,502 | | \$104,785 | | \$104,785.00 |
| Other expenses due County | | | | \$0 | | \$0.00 |
| Total County -North Tonawanda | | | | must be 0-----> \$0 | | \$12,410,167.00 |
| | | | | | | |

VILLAGE TAXES

2019 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

| MUNICIPALITY | # PARCELS | TAXABLE VALUE | RATE | LEVY AMOUNT |
|---------------------------------------|-----------|---------------|-------------|----------------|
| BARKER (TOWN OF SOMERSET) | 247 | \$19,638,360 | \$7.700000 | \$151,215.00 |
| LEWISTON (TOWN OF LEWISTON) | 1214 | \$157,915,328 | \$7.764858 | \$1,226,190.00 |
| MIDDLEPORT (TOWN OF HARTLAND) | 80 | \$5,441,828 | \$11.704685 | \$63,695.00 |
| MIDDLEPORT (TOWN OF ROYALTON) | 660 | \$48,216,919 | \$11.704685 | \$564,364.00 |
| TOTAL MIDDLEPORT | 740 | \$53,658,747 | | \$628,059.00 |
| WILSON (TOWN OF WILSON) | 582 | \$49,038,775 | \$7.768220 | \$380,944.00 |
| YOUNGSTOWN (TOWN OF PORTER) | 918 | \$96,463,825 | \$7.381834 | \$712,080.00 |

CITY TAXES

2018 CITY TAX LEVY

TOTAL CITY TAXABLE

| MUNICIPALITY | # PARCELS | TAXABLE VALUE | RATE | LEVY AMOUNT |
|--------------------------------|-----------|-----------------|-----------------------------|--------------|
| CITY OF LOCKPORT | 8,149 | \$695,217,910 | \$18.860776 | \$13,112,349 |
| CITY OF NIAGARA FALLS | 22,804 | \$1,282,560,100 | H- #REF! NH- \$38.757302 | \$32,696,465 |
| CITY OF NORTH TONAWANDA | 12,767 | \$1,257,876,076 | \$14.501055 | \$18,285,689 |

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

2020-2021 TO 2021-2022

| SCHOOL DISTRICT | 2020-2021 TAX LEVY | 2021-2022 TAX LEVY | CHANGE IN TAX LEVY | % OF CHANGE |
|-----------------|----------------------|----------------------|--------------------|--------------|
| AKRON | \$1,111,317 | \$1,257,924 | \$146,607 | 9.05% |
| BARKER | \$4,584,581 | \$4,767,964 | \$183,383 | 4.00% * |
| LEW-PORT | \$27,807,563 | \$28,085,639 | \$278,076 | 1.00% |
| LOCKPORT | \$39,880,629 | \$40,553,847 | \$673,218 | 1.70% |
| MEDINA | \$75,590 | \$95,603 | \$20,013 | 3.90% |
| NEWFANE | \$13,685,014 | \$13,753,439 | \$68,425 | 0.05% |
| NIA. WHEATFIELD | \$34,043,515 | \$34,720,519 | \$677,004 | 2.00% |
| ROY- HART | \$10,683,714 | \$10,908,072 | \$224,358 | 2.10% * |
| STARPOINT | \$30,941,160 | \$31,412,776 | \$471,616 | 1.50% |
| WILSON | \$12,466,252 | \$12,689,987 | \$223,735 | 1.80% |
| NO. TONAWANDA | \$28,875,625 | \$29,300,750 | \$425,125 | 1.50% |
| NIAGARA FALLS | \$21,138,491 | \$21,416,776 | \$278,285 | 1.32% |
| TOTAL | \$225,293,451 | \$228,963,296 | \$3,669,845 | 1.63% |

* Tax levy notated here is each school's total tax levy which include parcels outside of Niagara County.

2022 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

| Municipality: | 2021 County Levy | Town Direct Payment | 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 2020 tax levy: | | | | Total Charge- backs | |
|---------------|------------------------|---------------------------|------------------------------------|--|---|-----------------------|--|-----------------|---------------------|----------------------|---------------------------|--|
| | | | | | | | Community College | Assmt. Dept. | Erroneous Assmt. | Election Expenses | | |
| TOWNS | | | | | | | | | | | | |
| Cambria | \$3,430,058 | \$0 | \$0 | \$6,914 | \$5,271 | \$3,428,415 | \$10,000 | \$7,743 | \$139.00 | \$32,021 | \$49,903 | |
| Hartland | \$1,373,743 | \$0 | \$0 | \$2,769 | \$2,122 | \$1,373,096 | \$95,000 | \$6,362 | \$0.00 | \$25,226 | \$126,588 | |
| Lewiston | \$9,690,648 | \$0 | \$0 | \$19,533 | \$17,841 | \$9,688,956 | \$50,000 | \$18,610 | \$2.00 | \$107,709 | \$176,321 | |
| Lockport | \$9,589,118 | \$0 | \$0 | \$19,328 | \$7,910 | \$9,577,700 | \$240,000 | \$20,939 | \$0.00 | \$123,533 | \$384,472 | |
| Newfane | \$3,928,811 | \$0 | \$0 | \$7,919 | \$9,720 | \$3,930,612 | \$55,000 | \$12,393 | \$429.00 | \$60,522 | \$128,344 | |
| Niagara | \$3,643,027 | \$0 | \$0 | \$7,343 | \$15,071 | \$3,650,755 | \$5,000 | \$10,280 | \$14,867.00 | \$55,801 | \$85,948 | |
| Pendleton | \$4,883,735 | \$0 | \$0 | \$9,844 | \$5,304 | \$4,879,195 | \$5,000 | \$9,482 | \$8,818.00 | \$44,627 | \$67,927 | |
| Porter | \$3,758,786 | \$0 | \$0 | \$7,576 | \$6,602 | \$3,757,812 | \$10,000 | \$9,999 | \$0.00 | \$47,037 | \$67,036 | |
| Royalton | \$2,957,755 | \$0 | \$0 | \$5,962 | \$5,927 | \$2,957,720 | \$160,000 | \$11,234 | \$1,064.00 | \$48,480 | \$220,778 | |
| Somerset | \$1,427,923 | \$0 | \$0 | \$2,878 | \$3,918 | \$1,428,963 | \$55,000 | \$4,860 | \$175.00 | \$16,887 | \$76,922 | |
| Wheatfield | \$10,471,783 | \$0 | \$0 | \$21,107 | \$14,982 | \$10,465,658 | \$55,000 | \$20,771 | \$183.00 | \$108,140 | \$184,094 | |
| Wilson | \$2,658,108 | \$0 | \$0 | \$5,358 | \$193 | \$2,652,943 | \$25,000 | \$7,815 | \$0.00 | \$39,667 | \$72,482 | |
| CITIES | | | | | | | | | | | | |
| Lockport | \$6,355,596 | \$0 | \$0 | \$12,811 | \$12,252 | \$6,355,037 | \$130,000 | \$24,877 | \$0.00 | \$156,817 | \$311,694 | |
| Niagara Falls | \$11,818,048 | \$0 | \$0 | \$23,821 | \$23,050 | \$11,817,277 | \$185,000 | \$2,449 | \$0.00 | \$288,716 | \$476,165 | |
| No Tonawanda | \$11,867,930 | \$0 | \$0 | \$23,921 | \$46,921 | \$11,890,930 | \$120,000 | \$41,860 | \$0.00 | \$252,592 | \$414,452 | |
| | | | | | | | | | | | | |
| TOTAL | \$87,855,069 | \$0 | \$0 | \$177,084 | \$177,084 | \$87,855,069 | \$1,200,000 | \$209,674 | \$25,677.00 | \$1,407,775 | \$2,843,126 | |

2022 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 | 2020-2021 VILLAGE RELEVY | 2021-2022 SCHOOL RELEVY | TOTAL TO COUNTY TREASURER |
|------------------|------------------------------|---------------------|-----------------------------|------------------------------|-----------------------------|--------------------------------|-------------------------------|---------------------------------|
| TOWNS | | | | | | | | |
| Cambria | \$0 | \$3,478,318 | \$374,961 | \$0 | \$0 | \$0 | \$323,346.00 | \$4,176,625.00 |
| Hartland | \$0 | \$1,499,684 | \$124,628 | \$12,498 | \$0 | \$1,804 | \$210,061.00 | \$1,848,675.00 |
| Lewiston | \$0 | \$9,865,277 | \$873,460 | \$81,569 | \$193,922 | \$16,755 | \$646,848.00 | \$11,677,831.00 |
| Lockport (Town) | \$0 | \$9,962,172 | \$897,180 | \$88,046 | \$0 | \$0 | \$1,063,466.00 | \$12,010,864.00 |
| Newfane | \$0 | \$4,058,956 | \$370,044 | \$0 | \$0 | \$0 | \$619,567.00 | \$5,048,567.00 |
| Niagara | \$0 | \$3,736,703 | \$365,527 | \$0 | \$0 | \$0 | \$711,324.00 | \$4,813,554.00 |
| Pendleton | \$0 | \$4,947,122 | \$449,149 | \$43,151 | \$567,836 | \$0 | \$444,559.00 | \$6,451,817.00 |
| Porter | \$0 | \$3,824,848 | \$253,285 | \$32,198 | \$0 | \$14,375 | \$347,369.00 | \$4,472,075.00 |
| Royalton | \$0 | \$3,178,498 | \$274,623 | \$26,477 | \$0 | \$36,055 | \$452,486.00 | \$3,968,139.00 |
| Somerset | \$0 | \$1,505,885 | \$133,587 | \$12,400 | \$0 | \$8,142 | \$166,260.00 | \$1,826,274.00 |
| Wheatfield | \$0 | \$10,649,752 | \$1,034,269 | \$95,829 | \$2,615,773 | \$0 | \$880,294.00 | \$15,275,917.00 |
| Wilson | \$0 | \$2,725,425 | \$242,138 | \$0 | \$0 | \$7,346 | \$275,942.00 | \$3,250,851.00 |
| CITIES | | | | | | | | |
| Lockport | \$0 | \$6,666,731 | \$0 | \$57,347 | \$0 | \$0 | \$0.00 | \$6,724,078.00 |
| Niagara Falls | \$0 | \$12,293,442 | \$0 | \$113,691 | \$0 | \$0 | \$0.00 | \$12,407,133.00 |
| No Tonawanda | \$0 | \$12,305,382 | \$0 | \$104,785 | \$0 | \$0 | \$0.00 | \$12,410,167.00 |
| TOTAL | \$0 | \$90,698,195 | \$5,392,851 | \$667,991 | \$3,377,531 | \$84,477 | \$6,141,522.00 | \$106,362,567.00 |

2022 Abstract of Taxes Levied

Payable to the Town Supervisor:

| Municipality: | GENERAL TOWN LEVY | HIGHWAY TOWN | SPECIAL DISTRICT | UNPAID ITEMS WATER,ETC. | TOTAL TO TOWN SUPERVISOR | GRAND TOTAL ALL TAXES LEVIED |
|-------------------------|-------------------------|-----------------------|------------------------|----------------------------|--------------------------------|------------------------------------|
| TOWNS | | | | | | |
| Cambria | \$0.00 | \$848,310.00 | \$1,996,864.95 | \$31,302.00 | \$2,876,476.95 | \$7,053,101.95 |
| Hartland | \$475,011.00 | \$0.00 | \$874,854.36 | \$26,943.00 | \$1,376,808.36 | \$3,225,483.36 |
| Lewiston | \$638,065.00 | \$303,770.00 | \$3,098,872.28 | \$199,362.00 | \$4,240,069.28 | \$15,917,900.28 |
| Lockport (Town) | \$0.00 | \$0.00 | \$7,757,731.79 | \$169,224.00 | \$7,926,955.79 | \$19,937,819.79 |
| Newfane | \$0.00 | \$0.00 | \$2,595,940.59 | \$198,861.00 | \$2,794,801.59 | \$7,843,368.59 |
| Niagara | \$0.00 | \$938,466.00 | \$1,868,867.46 | \$261,276.00 | \$3,068,609.46 | \$7,882,163.46 |
| Pendleton | \$0.00 | \$0.00 | \$1,496,674.26 | \$46,726.00 | \$1,543,400.26 | \$7,995,217.26 |
| Porter | \$827,554.00 | \$0.00 | \$925,700.99 | \$97,863.00 | \$1,851,117.99 | \$6,323,192.99 |
| Royalton | \$859,227.00 | \$644,569.00 | \$2,018,795.06 | \$114,520.00 | \$3,637,111.06 | \$7,605,250.06 |
| Somerset | \$325,945.00 | \$0.00 | \$612,720.13 | \$21,752.00 | \$960,417.13 | \$2,786,691.13 |
| Wheatfield | \$0.00 | \$0.00 | \$3,911,328.88 | \$109,654.00 | \$4,020,982.88 | \$19,296,899.88 |
| Wilson | \$566,733.00 | \$319,913.00 | \$433,367.78 | \$30,482.00 | \$1,350,495.78 | \$4,601,346.78 |
| CITIES | | | | | | |
| City of Lockport | | | | | | \$6,724,078.00 |
| City of Niagara Falls | | | | | | \$12,407,133.00 |
| City of North Tonawanda | | | | | | \$12,410,167.00 |
| TOTAL | \$3,692,535.00 | \$3,055,028.00 | \$27,591,718.53 | \$1,307,965.00 | \$35,647,246.53 | \$142,009,813.53 |

2021 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

| TOWN | CODE | 2021 TAXABLE VALUE | 2021 EQ. RATE | PROJECTED EQ. FULL VALUE | 2022 Tax Levy per budget | TAX RATE 2022 budget | % OF 2022 TAX LEVY | prior year % | % Change |
|---------------------|-------|------------------------|------------------|-----------------------------|--------------------------------|----------------------------|--------------------------|--------------|-------------|
| CAMBRIA | WD203 | \$604,318,605 | 82.00 | \$736,973,909 | \$374,961 | \$0.620469 | 7.0% | 6.7% | 3.1% |
| HARTLAND | WD223 | \$198,412,049 | 81.00 | \$244,953,147 | \$124,628 | \$0.628129 | 2.3% | 2.2% | 3.3% |
| LEWISTON | WD259 | \$961,385,235 | 56.00 | \$1,716,759,348 | \$873,460 | \$0.908543 | 16.2% | 16.2% | 0.0% |
| LOCKPORT | WD263 | \$1,551,774,177 | 88.00 | \$1,763,379,747 | \$897,180 | \$0.578164 | 16.6% | 15.4% | 7.7% |
| NEWFANE | WD283 | \$472,752,005 | 65.00 | \$727,310,777 | \$370,044 | \$0.782745 | 6.9% | 6.6% | 3.3% |
| NIAGARA | WD302 | \$330,478,350 | 46.00 | \$718,431,196 | \$365,526 | \$1.106053 | 6.8% | 6.8% | 0.3% |
| PENDLETON | WD324 | \$591,468,557 | 67.00 | \$882,788,891 | \$449,149 | \$0.759379 | 8.3% | 8.3% | -0.2% |
| PORTER | WD344 | \$328,564,397 | 66.00 | \$497,824,844 | \$253,285 | \$0.770885 | 4.7% | 4.8% | -1.9% |
| ROYALTON | WD364 | \$437,207,288 | 81.00 | \$539,762,084 | \$274,622 | \$0.628129 | 5.1% | 4.9% | 3.6% |
| SOMERSET | WD384 | \$186,418,768 | 71.00 | \$262,561,645 | \$133,587 | \$0.716598 | 2.5% | 3.6% | -30.5% |
| WHEATFIELD | WD404 | \$1,057,068,803 | 52.00 | \$2,032,824,621 | \$1,034,269 | \$0.978431 | 19.2% | 19.9% | -3.5% |
| WILSON | WD425 | \$318,862,913 | 67.00 | \$475,914,796 | \$242,138 | \$0.759379 | 4.5% | 4.5% | 0.2% |
| | | | | | | | | | |
| GRAND TOTALS | | \$7,038,711,147 | | \$10,599,485,004 | \$5,392,851 | | | | |

Niagara County Sewer District

2022 Tax Levy

| Sewer District | Capital | Operations & Maintenance | Total | Less Direct Payment | Tax Levy Amount |
|-------------------|------------------|--------------------------|--------------------|---------------------|--------------------|
| Cambria | \$71,609 | \$180,440 | \$252,048 | \$252,048 | \$0 |
| Lewiston | \$45,310 | \$148,612 | \$193,922 | \$0 | \$193,922 |
| Lockport | \$208,907 | \$1,499,905 | \$1,708,812 | \$1,708,812 | \$0 |
| Niagara | \$89,795 | \$620,778 | \$710,572 | \$710,572 | \$0 |
| Pendleton | \$146,742 | \$421,095 | \$567,836 | \$0 | \$567,836 |
| Wheatfield | \$356,043 | \$2,259,730 | \$2,615,773 | \$0 | \$2,615,773 |
| | | | | | |
| TOTALS | \$918,404 | \$5,130,559 | \$6,048,963 | \$2,671,432 | \$3,377,531 |

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

2022 County Refuse District Tax Rate Calculations

| TOWN/CITY | NUMBER OF PARCELS | 2021 TAXABLE VALUE | NYS 2021 Final EQ RATES | 2021 EQUALIZED FULL VALUE | % of Equalized Full Value | 2022 SHARE/LEVY | 2022 Net tax Levy | 2022 "Actual" Tax Rate | 2022 "Full Value" Tax Rate |
|-----------------|-------------------|--------------------|-------------------------|---------------------------|---------------------------|-----------------|-------------------|------------------------|----------------------------|
| LOCKPORT | 8,129 | \$743,161,647 | 67.00% | \$1,109,196,488 | 8.6% | \$57,347 | \$57,347 | 0.0771663 | 0.051702 |
| NIAGARA FALLS | 22,804 | \$1,473,309,438 | 67.00% | \$2,198,969,310 | 17.0% | \$113,691 | \$113,691 | 0.0771671 | 0.051702 |
| NORTH TONAWANDA | 12,742 | \$1,317,362,502 | 65.00% | \$2,026,711,542 | 15.7% | \$104,785 | \$104,785 | 0.0795415 | 0.051702 |
| HARTLAND | 2,059 | \$195,800,949 | 81.00% | \$241,729,567 | 1.9% | \$12,498 | \$12,498 | 0.0638301 | 0.051702 |
| LEWISTON | 6,897 | \$883,498,092 | 56.00% | \$1,577,675,164 | 12.2% | \$81,569 | \$81,569 | 0.0923250 | 0.051702 |
| LOCKPORT (TOWN) | 7,505 | \$1,498,609,527 | 88.00% | \$1,702,965,372 | 13.2% | \$88,046 | \$88,046 | 0.0587518 | 0.051702 |
| PENDLETON | 3,227 | \$559,192,102 | 67.00% | \$834,615,078 | 6.5% | \$43,151 | \$43,151 | 0.0771667 | 0.051702 |
| PORTER | 3,475 | \$411,030,521 | 66.00% | \$622,773,517 | 4.8% | \$32,198 | \$32,198 | 0.0783348 | 0.051702 |
| ROYALTON | 3,950 | \$414,801,688 | 81.00% | \$512,100,849 | 4.0% | \$26,477 | \$26,477 | 0.0638305 | 0.051702 |
| SOMERSET | 1,565 | \$170,288,168 | 71.00% | \$239,842,490 | 1.9% | \$12,400 | \$12,400 | 0.0728177 | 0.051702 |
| WHEATFIELD | 7,709 | \$963,814,924 | 52.00% | \$1,853,490,238 | 14.3% | \$95,829 | \$95,829 | 0.0994268 | 0.051702 |
| | | | | | | | | Average Tax Rate | |
| TOTAL | 80,062 | \$8,630,869,558 | | \$12,920,069,615 | 100.0% | \$667,991 | \$667,991 | 0.0773956 | 0.051702 |

RELEVIED SCHOOL TAXES 2021-2022 PER NIAGARA COUNTY TREASURER

RELEVIED 2021 VILLAGE TAXES FOR THE 2022 TAX LEVY

Prepared by Niagara County Real Property

| Municipality | TAX + 3% | TAX + 3% + 7% |
|-----------------------|--------------------|--------------------|
| BARKER (SOMERSET) | \$7,608.99 | \$8,141.62 |
| LEWISTON (LEWISTON) | \$15,658.73 | \$16,754.84 |
| MIDDLEPORT (HARTLAND) | \$1,686.16 | \$1,804.19 |
| MIDDLEPORT (ROYALTON) | \$34,411.64 | \$36,055.49 |
| WILSON (WILSON) | \$6,865.11 | \$7,345.67 |
| YOUNGSTOWN (PORTER) | \$13,434.25 | \$14,374.65 |
| TOTAL | \$79,664.88 | \$84,476.46 |

2022 STATE AID PER TOWN BUDGET

| Towns | Gen Fund Townwide 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 3501 DB 3521 | Per Capita DB 3001 | Miscellaneous Described | Amount | Aggregate State Aid 2022 | Aggregate State Aid 2021 | Difference |
|------------|--------------------------------|------------------------|------------------------------------|-------------------------------------|-----------------------------|--|-----------------------|---|--|-----------------------------|-----------------------------|--------------|
| CAMBRIA | \$0 | \$120,000 | \$0 | \$0 | \$0 | \$95,000 | \$0 | A 3070 | | \$509,615 | \$215,000 | 294,615.00 |
| HARTLAND | \$0 | \$35,000 | \$0 | \$0 | \$1,500 | \$150,000 | \$0 | | | \$186,500 | \$171,545 | 14,955.00 |
| LEWISTON | \$0 | \$300,000 | \$0 | \$0 | \$0 | \$243,854 | \$0 | | | \$543,854 | \$416,800 | 127,054.00 |
| LOCKPORT | \$0 | \$500,000 | \$0 | \$0 | \$3,500 | \$203,000 | \$0 | DA 3589 | \$54,000 | \$760,500 | \$548,850 | 211,650.00 |
| NEWFANE | \$47,976 | \$130,000 | \$0 | \$0 | \$13,000 | \$306,008 | \$0 | | | \$496,984 | \$348,620 | 148,364.00 |
| NIAGARA | \$64,691 | \$70,000 | \$0 | \$150,000 | \$0 | \$88,957 | \$0 | | \$0 | \$373,648 | \$353,321 | 20,327.00 |
| PENDLETON | \$12,000 | \$165,026 | \$0 | \$75,000 | \$0 | \$63,000 | \$0 | A3021.3601 A3446 A3450 A3889 A3902 A3903 | \$0 \$96,000 \$200,000 \$160,000 \$20,000 \$250,000 | \$1,041,026 | \$770,000 | 271,026.00 |
| PORTER | \$0 | \$90,000 | \$0 | \$110,000 | \$3,000 | \$90,210 | \$0 | | \$0 | \$293,210 | \$419,418 | (126,208.00) |
| ROYALTON | \$50,000 | \$80,000 | \$0 | \$0 | \$1,700 | \$250,000 | \$0 | | | \$381,700 | \$318,738 | 62,962.00 |
| SOMERSET | \$0 | \$40,000 | \$0 | \$150,000 | \$0 | \$75,000 | \$0 | | | \$265,000 | \$115,000 | 150,000.00 |
| WHEATFIELD | \$0 | \$350,000 | \$0 | \$0 | \$0 | \$108,629 | \$0 | | | \$458,629 | \$491,113 | (32,484.00) |
| WILSON | \$25,000 | \$55,000 | \$0 | \$0 | \$0 | \$115,000 | \$0 | A3050 | \$1,500 | \$196,500 | \$197,822 | (1,322.00) |
| TOTALS | \$199,667 | \$1,935,026 | \$0 | \$485,000 | \$22,700 | \$1,788,658 | \$0 | | \$781,500 | \$5,507,166 | \$4,366,227 | 1,140,939.00 |

COUNTY STATE AID FIGURE

\$46,066,827

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2014 TO 2022

| CITIES | Roll | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| North Tonawanda | 5 | \$214,266.33 | \$210,704.88 | \$206,606.29 | \$204,518.84 | \$198,025.64 | \$196,196.15 | \$190,392.80 | \$194,091.26 | \$197,273.30 |
| | 6 | \$153,842.93 | \$162,460.42 | \$157,687.15 | \$161,871.91 | \$166,063.04 | \$167,954.22 | \$172,586.42 | \$180,450.78 | \$183,221.67 |
| | 7 | \$23,821.59 | \$26,488.94 | \$26,771.98 | \$30,416.01 | \$24,902.30 | \$25,707.38 | \$26,850.12 | \$29,821.41 | \$30,304.87 |
| Total | | \$391,930.85 | \$399,654.24 | \$391,065.42 | \$396,806.76 | \$388,990.98 | \$389,857.75 | \$389,829.34 | \$404,363.45 | \$410,799.84 |
| Niagara Falls | 5 | \$461,760.05 | \$461,950.34 | \$447,048.32 | \$461,325.62 | \$453,762.93 | \$452,790.80 | \$439,083.22 | \$429,927.07 | \$434,644.65 |
| | 6 | \$378,769.11 | \$358,313.24 | \$399,547.97 | \$388,519.17 | \$399,073.89 | \$396,935.88 | \$411,354.49 | \$408,189.23 | \$410,732.76 |
| | 7 | \$64,757.98 | \$71,562.92 | \$70,131.26 | \$72,206.08 | \$78,545.99 | \$75,975.60 | \$80,757.01 | \$82,490.03 | \$88,103.84 |
| Total | | \$905,287.14 | \$891,826.50 | \$916,727.55 | \$922,050.87 | \$931,382.81 | \$925,702.28 | \$931,194.72 | \$920,606.33 | \$933,481.25 |
| Lockport | 5 | \$165,010.15 | \$165,118.15 | \$168,600.03 | \$167,332.02 | \$167,948.38 | \$156,960.32 | \$146,594.01 | \$149,971.61 | \$138,429.79 |
| | 6 | \$171,983.06 | \$171,048.65 | \$168,520.76 | \$178,330.90 | \$181,814.36 | \$183,781.46 | \$186,567.81 | \$198,267.41 | \$206,978.45 |
| | 7 | \$13,297.95 | \$14,174.97 | \$15,177.44 | \$16,060.78 | \$15,557.37 | \$11,468.38 | \$12,069.87 | \$12,081.71 | \$11,395.00 |
| Total | | \$350,291.16 | \$350,341.77 | \$352,298.23 | \$361,723.70 | \$365,320.11 | \$352,210.16 | \$345,231.69 | \$360,320.73 | \$356,803.24 |
| | | | | | | | | | | |
| Total Cities | | \$1,647,509.15 | \$1,641,822.51 | \$1,660,091.20 | \$1,680,581.33 | \$1,685,693.90 | \$1,667,770.19 | \$1,666,255.75 | \$1,685,290.51 | \$1,701,084.33 |

| TOWNS | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 |
|---------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Cambria | \$509,839.16 | \$549,289.82 | \$565,463.01 | \$569,306.41 | \$634,848.69 | \$617,363.31 | \$88,261.02 | \$637,621.81 | \$643,409.29 |
| Hartland | \$118,861.27 | \$100,500.94 | \$98,578.90 | \$100,080.16 | \$103,765.14 | \$101,431.42 | \$41,440.08 | \$102,500.13 | \$103,461.42 |
| Lewiston | \$511,634.21 | \$520,028.18 | \$531,584.91 | \$602,855.01 | \$603,935.18 | \$628,278.19 | \$209,632.30 | \$632,681.31 | \$636,460.90 |
| Lockport | \$535,024.55 | \$570,023.28 | \$644,987.29 | \$628,862.02 | \$748,286.86 | \$795,079.03 | \$94,957.07 | \$794,907.78 | \$840,364.33 |
| Newfane | \$183,434.67 | \$184,084.86 | \$178,417.41 | \$190,401.81 | \$189,293.18 | \$200,783.53 | \$78,661.32 | \$197,615.33 | \$191,586.65 |
| Niagara | \$440,180.47 | \$435,999.75 | \$454,964.49 | \$453,010.58 | \$453,686.83 | \$469,201.89 | \$127,157.06 | \$490,496.99 | \$502,525.46 |
| Pendleton | \$362,521.92 | \$353,400.11 | \$355,311.53 | \$366,113.08 | \$368,446.04 | \$381,459.72 | \$93,562.54 | \$408,861.32 | \$359,813.12 |
| Porter | \$95,000.16 | \$95,925.46 | \$99,710.45 | \$105,980.09 | \$108,012.23 | \$108,007.38 | \$53,656.47 | \$112,284.05 | \$111,587.31 |
| Royalton | \$491,152.05 | \$534,310.24 | \$533,499.31 | \$557,683.39 | \$577,989.00 | \$580,579.26 | \$88,901.16 | \$559,867.00 | \$581,057.15 |
| Somerset | \$115,804.46 | \$117,154.36 | \$116,077.34 | \$123,975.53 | \$138,064.85 | \$146,444.14 | \$33,218.22 | \$151,240.92 | \$160,515.28 |
| Wheatfield | \$536,305.97 | \$523,471.32 | \$526,266.76 | \$520,609.61 | \$520,443.61 | \$538,301.33 | \$192,123.16 | \$540,478.70 | \$517,258.56 |
| Wilson | \$106,652.15 | \$103,983.27 | \$111,467.15 | \$115,557.37 | \$117,359.54 | \$122,598.87 | \$57,846.15 | \$119,308.94 | \$122,930.84 |
| Total Towns | \$4,006,411.04 | \$4,088,171.59 | \$4,216,328.55 | \$4,334,435.06 | \$4,564,131.15 | \$4,689,528.07 | \$1,159,416.55 | \$4,747,864.28 | \$4,770,970.31 |
| | | | | | | | | | |
| Total County | \$5,653,920.19 | \$5,729,994.10 | \$5,876,419.75 | \$6,015,016.39 | \$6,249,825.05 | \$6,357,298.26 | \$2,825,672.30 | \$6,433,154.79 | \$6,472,054.64 |

2021 RESIDENTIAL - AVERAGE ASSESSED VALUE & TAX AMOUNT**PROPERTY CLASS CODE - 210 - SINGLE FAMILY RESIDENTIAL - ROLL SECTION 1**

| TOWNS | SINGLE FAMILY TAXABLE ASSESSMENT | # of SINGLE FAMILY PARCELS | AVERAGE ASSESSMENT* | TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES | 2022 TAX RATE | **AVERAGE SINGLE FAMILY TAX AMOUNT |
|---------------------|--|----------------------------------|------------------------|---|----------------------|--|
| CAMBRIA | \$305,593,440 | 1720 | \$177,671 | \$2,331,887 | \$7.630685 | \$1,356 |
| HARTLAND | \$110,767,600 | 1079 | \$102,658 | \$921,200 | \$8.316514 | \$854 |
| LEWISTON | \$691,884,420 | 5293 | \$130,717 | \$7,759,204 | \$11.214595 | \$1,466 |
| LOCKPORT | \$942,625,040 | 5343 | \$176,422 | \$6,877,729 | \$7.296357 | \$1,287 |
| NEWFANE | \$282,118,103 | 2805 | \$100,577 | \$2,764,119 | \$9.797736 | \$985 |
| NIAGARA | \$161,444,640 | 2347 | \$68,788 | \$2,210,807 | \$13.693901 | \$942 |
| PENDLETON | \$436,729,866 | 2413 | \$180,990 | \$4,067,641 | \$9.313860 | \$1,686 |
| PORTER | \$297,993,815 | 2255 | \$132,148 | \$2,834,695 | \$9.512597 | \$1,257 |
| ROYALTON | \$243,824,100 | 2231 | \$109,289 | \$1,994,271 | \$8.179138 | \$894 |
| SOMERSET | \$82,033,500 | 744 | \$110,260 | \$751,709 | \$9.163438 | \$1,010 |
| WHEATFIELD | \$721,508,661 | 5701 | \$126,558 | \$8,712,989 | \$12.076070 | \$1,528 |
| WILSON | \$194,860,550 | 1690 | \$115,302 | \$1,843,205 | \$9.459100 | \$1,091 |
| TOTAL TOWNS | \$4,471,383,735 | 33621 | \$132,994 | \$43,069,456 | \$9.637833 | \$1,282 |
| CITIES | SINGLE FAMILY TOTAL ASSESSMENT | # of SINGLE FAMILY PARCELS | AVERAGE ASSESSMENT* | TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S | 2021 TAX RATE | **AVERAGE SINGLE FAMILY TAX AMOUNT |
| LOCKPORT | \$450,775,330 | 5571 | \$80,915 | \$4,354,350 | \$9.659690 | \$782 |
| NIAGARA FALLS | \$796,636,700 | 13709 | \$58,110 | \$7,638,823 | \$9.588842 | \$557 |
| NO. TONAWANDA | \$959,956,550 | 9358 | \$102,581 | \$9,454,935 | \$9.849336 | \$1,010 |
| TOTAL CITIES | \$2,207,368,580 | 28638 | \$77,078 | \$21,448,108 | 9.699289 | \$748 |
| TOTAL COUNTY | \$6,678,752,315 | 62259 | \$107,274 | \$64,517,564 | Avg. 9.650124 | \$1,035 |

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

REVISED 5/2/2022

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

| MUNICIPALITY | | 2016 FINAL | 2017 FINAL | 2018 FINAL | 2019 FINAL | 2020 FINAL | 2021 FINAL | 2019 RAR (if different from Equalization Rate) |
|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|--|
| CAMBRIA | | 90.00 | 100.00 | 100.00 | 95.00 | 89.00 | 82.00 | |
| HARTLAND | | 98.00 | 90.00 | 87.00 | 86.00 | 88.00 | 81.00 | |
| LEWISTON | | 71.00 | 69.00 | 67.00 | 62.00 | 59.00 | 56.00 | |
| LOCKPORT | | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 88.00 | * |
| NEWFANE | | 89.00 | 83.00 | 78.00 | 75.00 | 71.00 | 65.00 | |
| NIAGARA | | 56.00 | 56.00 | 56.00 | 54.00 | 49.00 | 46.00 | 49.02 |
| PENDLETON | | 88.00 | 84.00 | 80.00 | 74.00 | 70.00 | 67.00 | |
| PORTER | | 82.00 | 76.00 | 72.00 | 70.00 | 68.00 | 66.00 | |
| ROYALTON | | 98.00 | 90.00 | 87.00 | 86.00 | 88.00 | 81.00 | |
| SOMERSET | | 91.00 | 86.00 | 83.60 | 79.00 | 76.00 | 71.00 | 0.00 |
| WHEATFIELD | | 63.00 | 62.00 | 60.00 | 55.00 | 53.00 | 52.00 | |
| WILSON | | 85.00 | 81.00 | 79.00 | 73.00 | 71.00 | 67.00 | |
| | | | | | | | | |
| LOCKPORT | | 92.00 | 89.00 | 87.00 | 81.00 | 73.00 | 67.00 | 70.23 |
| NIAGARA FALLS | | 85.00 | 81.00 | 79.00 | 73.00 | 71.00 | 67.00 | |
| N.TONAWANDA | | 87.00 | 83.00 | 80.00 | 75.00 | 69.00 | 65.00 | |

*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.

2021 Final Roll Parcel Count & Equalization Table

| MUNICIPALITY | | # OF PARCELS | TOTAL ASSESSED VALUE | TOTAL TAXABLE VALUE | CURRENT MODIFIED COUNTY TAXABLE | 2021 FINAL EQUITY RATE FOR CURRENT PURPOSES | EQUALIZED MODIFIED COUNTY TAXABLE | % OF TOTAL EQUALIZED MODIFIED TAXABLE |
|-----------------------|-----------------------|--------------|----------------------|---------------------|---------------------------------|---|-----------------------------------|---------------------------------------|
| CAMBRIA | | 2,694 | \$607,570,708 | \$455,199,887 | \$455,366,145 | 82.00% | \$555,324,567 | 3.90422% |
| HARTLAND | Town outside Village | 1979 | \$193,355,133 | \$174,699,944 | \$180,150,691 | 81.00% | \$222,408,260 | 1.56365% |
| | Village of Middleport | 80 | \$5,546,716 | \$5,370,946 | | | | |
| | Total | 2,059 | \$198,901,849 | \$180,070,890 | | | | |
| LEWISTON | Town outside Village | 5781 | \$2,447,191,271 | \$720,653,653 | \$878,589,955 | 56.00% | \$1,568,910,634 | 11.03027% |
| | Village of Lewiston | 1215 | \$190,805,175 | \$157,437,247 | | | | |
| | Total | 6,996 | \$2,637,996,446 | \$878,090,900 | | | | |
| TOWN of LOCKPORT | | 7,514 | \$1,559,208,075 | \$1,366,699,254 | \$1,366,176,262 | 88.00% | \$1,552,473,025 | 10.91470% |
| NEWFANE | | 4,400 | \$474,058,490 | \$413,259,248 | \$413,447,074 | 65.00% | \$636,072,422 | 4.47192% |
| NIAGARA | | 3,734 | \$441,206,838 | \$270,696,291 | \$271,309,874 | 46.00% | \$589,804,074 | 4.14663% |
| PENDLETON | | 3,240 | \$595,299,009 | \$529,756,200 | \$529,751,457 | 67.00% | \$790,673,816 | 5.55885% |
| PORTER | Town outside Village | 2571 | \$334,924,468 | \$304,119,643 | \$401,640,008 | 66.00% | \$608,545,467 | 4.27839% |
| | Village of Youngstown | 918 | \$105,505,624 | \$97,279,834 | | | | |
| | Total | 3,489 | \$440,430,092 | \$401,399,477 | | | | |
| ROYALTON | Town outside Village | 3296 | \$382,063,600 | \$339,972,666 | \$387,875,725 | 81.00% | \$478,858,920 | 3.36663% |
| | Village of Middleport | 657 | \$60,856,234 | \$47,814,303 | | | | |
| | Total | 3,953 | \$442,919,834 | \$387,786,969 | | | | |
| SOMERSET | Town outside Village | 1342 | \$168,585,278 | \$145,104,777 | \$164,137,769 | 71.00% | \$231,179,956 | 1.62532% |
| | Village of Barker | 246 | \$26,112,500 | \$18,784,807 | | | | |
| | Total | 1,588 | \$194,697,778 | \$163,889,584 | | | | |
| WHEATFIELD | | 7732 | \$1,084,314,885 | \$880,879,272 | \$881,595,472 | 52.00% | \$1,695,375,908 | 11.91938% |
| WILSON | Town outside Village | 2517 | \$256,543,621 | \$240,678,605 | \$288,332,026 | 67.00% | \$430,346,307 | 3.02556% |
| | Village of Wilson | 581 | \$63,140,809 | \$47,428,778 | | | | |
| | Total | 3,098 | \$319,684,430 | \$288,107,383 | | | | |
| CITY of LOCKPORT: | | 8,149 | \$821,933,125 | \$689,348,590 | \$689,408,156 | 67.00% | \$1,028,967,397 | 7.23418% |
| CITY of NIAGARA FALLS | | 22,804 | \$2,364,646,380 | \$1,279,910,019 | \$1,281,934,840 | 67.00% | \$1,913,335,582 | 13.45175% |
| CITY of N. TONAWANDA | | 12,767 | \$1,474,998,520 | \$1,244,597,714 | \$1,248,917,419 | 65.00% | \$1,921,411,414 | 13.50853% |
| GRAND TOTAL | | 94,217 | \$13,657,866,459 | \$9,429,691,678 | \$9,438,632,873 | | \$14,223,687,749 | 100.00000% |

2021 Niagara County Full Taxable Value Analysis (including Villages)

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

| Municipality | 2021 Taxable Value Used for 2022 Levy | Equalization Rate used for 2022 Levy | 2021 Full Taxable Value | Actual 2021 Apportionment % Towns/Cities | TOV & VLG % of total town | Actual (Village) Apportionment % Used for 2022 tax levy |
|------------------|--|--|-------------------------------|--|---------------------------------|--|
| Cambria | \$455,141,901 | 82.00% | \$555,051,099 | 3.904224% | | 3.904224% |
| Hartland | | 81.00% | | | | |
| TOV | \$174,699,944 | | \$215,678,943 | | 97.0173% | 1.517008% |
| VLG - Middleport | \$5,370,946 | | \$6,630,798 | | 2.9827% | 0.046639% |
| Total | \$180,070,890 | | \$222,309,741 | 1.563647% | 100.0000% | 1.563647% |
| Lewiston | | 56.00% | | | | |
| TOV | \$720,653,653 | | \$1,286,881,523 | | 82.0705% | 9.052595% |
| VLG - Lewiston | \$157,437,247 | | \$281,137,941 | | 17.9295% | 1.977671% |
| Total | \$878,090,900 | | \$1,568,019,464 | 11.030266% | 100.0000% | 11.030266% |
| Lockport | \$1,364,278,454 | 88.00% | \$1,550,316,425 | 10.914701% | | 10.914701% |
| Newfane | \$413,239,048 | 65.00% | \$635,752,382 | 4.471923% | | 4.471923% |
| Niagara | \$270,687,291 | 46.00% | \$588,450,633 | 4.146633% | | 4.146633% |
| Pendleton | \$529,640,757 | 67.00% | \$790,508,593 | 5.558852% | | 5.558852% |
| Porter | | 66.00% | | | | |
| TOV | \$304,108,543 | | \$460,770,520 | | 75.7642% | 3.241490% |
| VLG - Youngstown | \$97,279,834 | | \$147,393,688 | | 24.2358% | 1.036905% |
| Total | \$401,388,377 | | \$608,164,208 | 4.278394% | 100.0000% | 4.278394% |
| Royalton | | 81.00% | | | | |
| TOV | \$339,972,666 | | \$419,719,341 | | 87.6770% | 2.951761% |
| VLG - Middleport | \$47,783,003 | | \$58,991,362 | | 12.3230% | 0.414869% |
| Total | \$387,755,669 | | \$478,710,702 | 3.366630% | 100.0000% | 3.366630% |

2021 Niagara County Full Taxable Value Analysis (including Villages)

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

| Municipality | 2021 Taxable Value Used for 2022 Levy | Equalization Rate used for 2022 Levy | 2021 Full Taxable Value | Actual 2021 Apportionment % Towns/Cities | TOV & VLG % of total town | Actual (Village) Apportionment % Used for 2022 tax levy |
|------------------------|--|--|-------------------------------|--|---------------------------------|--|
| Somerset | | 71.00% | | | | |
| TOV | \$145,104,777 | | \$204,372,925 | | 88.5381% | 1.439025% |
| VLG - Barker | \$18,784,807 | | \$26,457,475 | | 11.4619% | 0.186292% |
| Total | \$163,889,584 | | \$230,830,400 | 1.625317% | 100.0000% | 1.625317% |
| Wheatfield | \$880,633,137 | 52.00% | \$1,693,525,263 | 11.919384% | | 11.919384% |
| Wilson | | 67.00% | | | | |
| TOV | \$240,678,127 | | \$359,221,085 | | 83.5378% | 2.527486% |
| VLG - Wilson | \$47,428,778 | | \$70,789,221 | | 16.4622% | 0.498074% |
| Total | \$288,106,905 | | \$430,010,306 | 3.025561% | 100.0000% | 3.025561% |
| TOTAL TOWNS | \$6,212,922,913 | | \$9,351,649,215 | 65.805532% | | 65.805532% |
| Lockport | \$688,891,590 | 67.00% | \$1,028,196,403 | 7.234182% | | 7.234182% |
| Niagara Falls | \$1,279,653,119 | 67.00% | \$1,909,930,028 | 13.451755% | | 13.451755% |
| North Tonawanda | \$1,244,597,714 | 65.00% | \$1,914,765,714 | 13.508532% | | 13.508532% |
| TOTAL CITIES | \$3,213,142,423 | | \$4,852,892,145 | 34.194468% | | 34.194468% |
| TOTAL ALL | \$9,426,065,336 | | \$14,204,541,360 | 100.000000% | | 100.000000% |

NIAGARA COUNTY ASSESSED VALUES

1986-87 TO 2021-22

| YEAR OF ASSESSMENT/TAX | COUNTY TOTAL ASSESSED VALUE | TOTAL COUNTY TAXABLE VALUE | TOTAL PARCELS |
|---------------------------|--------------------------------|-------------------------------|------------------|
| 1986-1987 | \$7,521,756,105 | \$4,058,661,473 | 82,898 |
| 1987-1988 | \$7,696,314,875 | \$4,218,121,087 | 83,974 |
| 1988-1989 | \$7,888,357,875 | \$4,392,219,559 | 84,581 |
| 1989-1990 | \$7,979,978,754 | \$4,489,640,082 | 84,828 |
| 1990-1991 | \$8,308,647,610 | \$4,806,803,774 | 85,836 |
| 1991-1992 | \$8,434,780,586 | \$4,963,086,971 | 86,821 |
| 1992-1993 | \$8,576,291,369 | \$5,071,987,638 | 87,518 |
| 1993-1994 | \$9,115,895,374 | \$5,527,618,408 | 88,318 |
| 1994-1995 | \$10,253,189,051 | \$6,528,769,618 | 88,731 |
| 1995-1996 | \$10,287,951,979 | \$6,571,154,485 | 89,333 |
| 1996-1997 | \$10,411,727,461 | \$6,675,022,450 | 89,880 |
| 1997-1998 | \$10,412,809,336 | \$6,660,212,127 | 90,471 |
| 1998-1999 | \$10,485,387,212 | \$6,642,607,005 | 90,764 |
| 1999-2000 | \$10,533,257,375 | \$6,708,221,990 | 91,104 |
| 2000-2001 | \$10,656,797,305 | \$6,760,125,278 | 91,401 |
| 2001-2002 | \$11,275,244,564 | \$7,242,079,133 | 91,386 |
| 2002-2003 | \$11,329,962,861 | \$7,347,103,779 | 91,613 |
| 2003-2004 | \$11,400,678,089 | \$7,448,446,470 | 91,983 |
| 2004-2005 | \$11,809,659,157 | \$7,747,733,596 | 92,306 |
| 2005-2006 | \$12,076,371,077 | \$7,984,370,731 | 92,626 |
| 2006-2007 | \$12,532,212,529 | \$8,420,095,189 | 93,073 |
| 2007-2008 | \$12,595,167,242 | \$7,799,520,894 | 93,494 |
| 2008-2009 | \$12,742,378,112 | \$7,950,465,723 | 93,845 |
| 2009-2010 | \$12,870,439,995 | \$8,169,271,580 | 93,899 |
| 2010-2011 | \$12,975,051,130 | \$8,226,231,355 | 93,912 |
| 2011-2012 | \$13,181,543,983 | \$8,387,216,994 | 93,921 |
| 2012-2013 | \$13,062,660,541 | \$8,484,400,244 | 94,046 |
| 2013-2014 | \$13,138,188,875 | \$8,521,428,020 | 93,985 |
| 2014-2015 | \$13,242,585,789 | \$8,606,281,432 | 94,013 |
| 2015-2016 | \$13,434,072,033 | \$8,725,448,440 | 94,161 |
| 2016-2017 | \$13,488,381,468 | \$8,824,545,149 | 94,208 |
| 2017-2018 | \$13,694,273,195 | \$8,972,101,199 | 94,245 |
| 2018-2019 | \$13,540,892,276 | \$9,190,871,523 | 94,225 |
| 2019-2020 | \$13,593,910,163 | \$9,180,195,730 | 94,158 |
| 2020-2021 | \$13,777,438,965 | \$9,341,977,736 | 94,224 |
| 2021-2022 | \$13,657,866,459 | \$9,429,691,678 | 94,217 |

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

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| FINAL ROLL | CAMBRIA | | HARTLAND | | | | LEWISTON | | | |
|-----------------------------------|----------------------|----------------------|-------------------------------------|----------------------|---------------------------|----------------------|-----------------------------------|------------------------|---------------------------|------------------------|
| | County | Town | County: Village of Middleport | County TOV | Total County: Hartland | Town | County: Village of Lewiston | County TOV | Total County: Lewiston | Town |
| Land Value | \$115,433,100 | \$115,433,100 | \$869,200 | \$51,486,600 | \$52,355,800 | \$52,355,800 | \$34,883,482 | \$198,032,249 | \$232,915,731 | \$232,915,731 |
| Total Assessed Value | \$607,512,722 | \$607,512,722 | \$5,546,716 | \$193,355,133 | \$198,901,849 | \$198,901,849 | \$190,805,175 | \$2,447,191,271 | \$2,637,996,446 | \$2,637,996,446 |
| EXEMPTIONS: | | | | | | | | | | |
| Aged 0 - 65 | \$1,308,462 | \$1,309,352 | \$0 | \$1,043,748 | \$1,043,748 | \$620,105 | \$672,386 | \$2,842,954 | \$3,515,340 | \$0 |
| Veterans | \$8,898,124 | \$8,772,444 | \$160,170 | \$4,048,141 | \$4,208,311 | \$4,151,991 | \$2,583,242 | \$13,728,922 | \$16,312,164 | \$11,207,483 |
| Clergy | \$1,500 | \$1,500 | \$0 | \$1,500 | \$1,500 | \$1,500 | \$0 | \$4,500 | \$4,500 | \$4,500 |
| Agriculture Bldgs. | \$1,603,200 | \$1,603,200 | \$0 | \$709,500 | \$709,500 | \$709,500 | \$0 | \$90,000 | \$90,000 | \$90,000 |
| Agriculture Land | \$21,717,858 | \$21,717,858 | \$0 | \$9,169,900 | \$9,169,900 | \$9,169,900 | \$0 | \$1,710,137 | \$1,710,137 | \$1,710,137 |
| Paraplegic | \$406,760 | \$423,135 | \$0 | \$527,600 | \$527,600 | \$471,895 | \$0 | \$167,945 | \$167,945 | \$0 |
| Other Partial Exemptions | \$1,897,217 | \$1,897,217 | \$0 | \$84,700 | \$84,700 | \$78,700 | \$154,000 | \$2,546,000 | \$2,700,000 | \$1,835,000 |
| Wholly Exempt Property | \$116,537,700 | \$116,537,700 | \$15,600 | \$3,070,100 | \$3,085,700 | \$3,085,700 | \$29,958,300 | \$1,705,447,160 | \$1,735,405,460 | \$1,735,405,460 |
| Total County Exemptions | \$152,370,821 | \$152,262,406 | \$175,770 | \$18,655,189 | \$18,830,959 | \$18,289,291 | \$33,367,928 | \$1,726,537,618 | \$1,759,905,546 | \$1,750,252,580 |
| Total County Taxable Value | \$455,141,901 | \$455,250,316 | \$5,370,946 | \$174,699,944 | \$180,070,890 | \$180,612,558 | \$157,437,247 | \$720,653,653 | \$878,090,900 | \$887,743,866 |

| FINAL ROLL | LOCKPORT | | NEWFANE | | NIAGARA | | PENDELTON | |
|-----------------------------------|------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | County | Town | County | Town | County | Town | County | Town |
| Land Value | \$270,816,602 | \$270,816,602 | \$83,659,975 | \$83,659,975 | \$68,022,070 | \$68,022,070 | \$12,205,850 | \$12,205,850 |
| Total Assessed Value | \$1,556,787,275 | \$1,556,787,275 | \$474,038,290 | \$474,038,290 | \$441,197,838 | \$441,197,838 | \$595,090,725 | \$595,090,725 |
| EXEMPTIONS: | | | | | | | | |
| Aged 0 - 65 | \$3,609,552 | \$0 | \$2,651,071 | \$0 | \$2,491,807 | \$2,529,782 | \$4,446,758 | \$4,450,958 |
| Veterans | \$25,778,696 | \$25,362,621 | \$8,879,545 | \$8,601,825 | \$5,446,797 | \$4,055,310 | \$9,466,059 | \$9,284,259 |
| Clergy | \$6,000 | \$6,000 | \$3,000 | \$3,000 | \$3,000 | \$3,000 | \$1,500 | \$1,500 |
| Agriculture Bldgs. | \$633,575 | \$633,575 | \$1,178,800 | \$1,178,800 | \$0 | \$0 | \$235,000 | \$235,000 |
| Agriculture Land | \$6,523,800 | \$6,523,800 | \$4,034,090 | \$4,034,090 | \$479,978 | \$479,978 | \$3,170,589 | \$3,170,589 |
| Paraplegic | \$575,825 | \$379,800 | \$658,847 | \$0 | \$492,885 | \$512,630 | \$238,000 | \$0 |
| Other Partial Exemptions | \$8,787,723 | \$8,335,123 | \$1,326,089 | \$721,209 | \$1,517,130 | \$0 | \$134,120 | \$0 |
| Wholly Exempt Property | \$146,593,650 | \$146,593,350 | \$42,067,800 | \$42,067,800 | \$160,078,950 | \$160,078,950 | \$47,757,942 | \$43,467,020 |
| Total County Exemptions | \$192,508,821 | \$187,834,269 | \$60,799,242 | \$56,606,724 | \$170,510,547 | \$167,659,650 | \$65,449,968 | \$60,609,326 |
| Total County Taxable Value | \$1,364,278,454 | \$1,368,953,006 | \$413,239,048 | \$417,431,566 | \$270,687,291 | \$273,538,188 | \$529,640,757 | \$534,481,399 |

Niagara County & Town Taxable Value Analysis 2021 - 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 | \$18,533,065 | \$68,222,661 | \$86,755,726 | \$86,755,726 | \$6,043,100 | \$81,181,705 | \$87,224,805 | \$87,224,805 |
| Total Assessed Value | \$105,505,624 | \$334,924,468 | \$440,418,992 | \$440,418,992 | \$60,856,234 | \$382,063,600 | \$442,919,834 | \$442,919,834 |
| EXEMPTIONS: | | | | | | | | |
| Aged 0 - 65 | \$173,347 | \$979,009 | \$1,152,356 | \$781,456 | \$143,626 | \$1,681,663 | \$1,825,289 | \$876,128 |
| Veterans | \$1,790,955 | \$5,104,891 | \$6,895,846 | \$6,792,486 | \$1,464,255 | \$6,955,523 | \$8,419,778 | \$6,260,291 |
| Clergy | \$1,500 | \$3,000 | \$4,500 | \$4,500 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| Agriculture Bldgs. | \$0 | \$581,075 | \$581,075 | \$581,075 | \$0 | \$815,400 | \$815,400 | \$815,400 |
| Agriculture Land | \$0 | \$1,099,400 | \$1,099,400 | \$1,099,400 | \$17,100 | \$12,578,700 | \$12,595,800 | \$12,595,800 |
| Paraplegic | \$47,788 | \$38,500 | \$86,288 | \$27,250 | \$55,550 | \$417,107 | \$472,657 | \$0 |
| Other Partial Exemptions | \$17,800 | \$510,500 | \$528,300 | \$471,300 | \$1,146,100 | \$1,311,076 | \$2,457,176 | \$1,487,101 |
| Wholly Exempt Property | \$6,194,400 | \$22,488,450 | \$28,682,850 | \$28,682,850 | \$10,246,600 | \$18,329,965 | \$28,576,565 | \$28,587,865 |
| Total County Exemptions | \$8,225,790 | \$30,804,825 | \$39,030,615 | \$38,440,317 | \$13,073,231 | \$42,090,934 | \$55,164,165 | \$50,624,085 |
| Total County Taxable Value | \$97,279,834 | \$304,119,643 | \$401,388,377 | \$401,978,675 | \$47,783,003 | \$339,972,666 | \$387,755,669 | \$392,295,749 |

| 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 | \$3,193,600 | \$39,916,105 | \$43,109,705 | \$43,109,705 | \$138,007,419 | \$138,007,419 | \$6,317,950 | \$60,831,300 | \$67,149,250 | \$67,149,250 |
| Total Assessed Value | \$26,112,500 | \$168,585,278 | \$194,697,778 | \$194,697,778 | \$1,084,104,585 | \$1,084,104,585 | \$63,140,809 | \$256,543,621 | \$319,684,430 | \$319,684,430 |
| EXEMPTIONS: | | | | | | | | | | |
| Aged 0 - 65 | \$52,968 | \$1,200,962 | \$1,253,930 | \$988,673 | \$6,988,562 | \$85,437 | \$197,450 | \$1,295,578 | \$1,493,028 | \$748,767 |
| Veterans | \$698,980 | \$3,273,554 | \$3,972,534 | \$3,911,734 | \$16,400,863 | \$11,148,720 | \$1,526,841 | \$5,583,012 | \$7,109,853 | \$7,010,548 |
| Clergy | \$1,500 | \$1,500 | \$3,000 | \$3,000 | \$13,500 | \$13,500 | \$0 | \$1,500 | \$1,500 | \$1,500 |
| Agriculture Bldgs. | \$0 | \$1,020,301 | \$1,020,301 | \$1,020,301 | \$255,382 | \$255,382 | \$0 | \$616,500 | \$616,500 | \$616,500 |
| Agriculture Land | \$0 | \$4,203,849 | \$4,203,849 | \$4,203,849 | \$1,679,222 | \$1,679,222 | \$1,600 | \$3,294,065 | \$3,295,665 | \$3,295,665 |
| Paraplegic | \$81,245 | \$277,075 | \$358,320 | \$74,105 | \$971,350 | \$722,950 | \$34,250 | \$125,913 | \$160,163 | \$0 |
| Other Partial Exemptions | \$0 | \$407,360 | \$407,360 | \$407,360 | \$4,653,945 | \$3,794,200 | \$47,250 | \$643,326 | \$690,576 | \$431,100 |
| Wholly Exempt Property | \$6,493,000 | \$13,095,900 | \$19,588,900 | \$19,588,900 | \$172,508,624 | \$172,508,624 | \$13,904,640 | \$4,305,600 | \$18,210,240 | \$18,210,240 |
| Total County Exemptions | \$7,327,693 | \$23,480,501 | \$30,808,194 | \$30,197,922 | \$203,471,448 | \$190,208,035 | \$15,712,031 | \$15,865,494 | \$31,577,525 | \$30,314,320 |
| Total County Taxable Value | \$18,784,807 | \$145,104,777 | \$163,889,584 | \$164,499,856 | \$880,633,137 | \$893,896,550 | \$47,428,778 | \$240,678,127 | \$288,106,905 | \$289,370,110 |

Niagara County & Town Taxable Value Analysis 2021 - pg. 3 of 3

| FINAL ROLL | LOCKPORT CITY | NIAGARA FALLS | NORTH TONAWANDA | Sub-Total: Towns (inc. Vil. & TOV) | | Sub-Totals: Cities | Grand Totals | % Exempt |
|-----------------------------------|------------------|------------------|--------------------|---------------------------------------|-----------------|-----------------------|------------------|----------|
| | County | County | County | County | Town | County | County | |
| Land Value | \$90,612,980 | \$282,575,697 | \$274,166,978 | \$1,257,656,033 | \$1,257,656,033 | \$647,355,655 | \$1,905,011,688 | 0.00% |
| Total Assessed Value | \$821,476,125 | \$2,364,389,480 | \$1,474,998,520 | \$8,993,350,764 | \$8,993,350,764 | \$4,660,864,125 | \$13,654,214,889 | 0.00% |
| EXEMPTIONS: | | | | | | | | |
| Aged 0 - 65 | \$2,849,362 | \$17,390,090 | \$15,068,364 | \$31,779,903 | \$12,390,658 | \$35,307,816 | \$67,087,719 | 0.14% |
| Veterans | \$13,971,806 | \$24,090,018 | \$35,244,518 | \$121,788,570 | \$106,559,712 | \$73,306,342 | \$195,094,912 | 1.18% |
| Clergy | \$7,500 | \$9,000 | \$24,000 | \$45,000 | \$45,000 | \$40,500 | \$85,500 | 0.00% |
| Agriculture Bldgs. | \$0 | \$0 | \$0 | \$7,738,733 | \$7,738,733 | \$0 | \$7,738,733 | 0.09% |
| Agriculture Land | \$197,739 | \$0 | \$0 | \$69,680,288 | \$69,680,288 | \$197,739 | \$69,878,027 | 0.77% |
| Paraplegic | \$702,588 | \$2,621,109 | \$3,121,231 | \$5,116,640 | \$2,611,765 | \$6,444,928 | \$11,561,568 | 0.03% |
| Other Partial Exemptions | \$6,257,660 | \$14,360,550 | \$4,829,149 | \$25,184,336 | \$19,458,310 | \$25,447,359 | \$50,631,695 | 0.22% |
| Wholly Exempt Property | \$108,597,880 | \$1,026,265,594 | \$172,113,544 | \$2,519,094,381 | \$2,514,814,459 | \$1,306,977,018 | \$3,826,071,399 | 27.96% |
| | | | | | | | | |
| Total County Exemptions | \$132,584,535 | \$1,084,736,361 | \$230,400,806 | \$2,780,427,851 | \$2,733,298,925 | \$1,447,721,702 | \$4,228,149,553 | 30.39% |
| | | | | | | | | |
| Total County Taxable Value | \$688,891,590 | \$1,279,653,119 | \$1,244,597,714 | \$6,212,922,913 | \$6,260,051,839 | \$3,213,142,423 | \$9,426,065,336 | 69.61% |

Equalized Total Assessed Value 21,122,039,393

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|----------------------------------|---------------------|----------------------|-------------------------------------|---------------------------|
| 12100 | NYS - GENERALLY | RPTL 404(1) | 386 | 220,026,542 | 1.04 |
| 12350 | PUBLIC AUTHORITY - STATE | RPTL 412 | 84 | 3,049,187,004 | 14.44 |
| 12370 | STATE AUTHORITIES SPECIFIED | RPTL 412 | 9 | 24,883,227 | 0.12 |
| 13100 | CO - GENERALLY | RPTL 406(1) | 79 | 132,989,736 | 0.63 |
| 13350 | CITY - GENERALLY | RPTL 406(1) | 419 | 432,220,441 | 2.05 |
| 13380 | CITY - NOT EX BY RPTL 406(1) | GEN MUNY L 411 | 1 | 750,299 | 0.00 |
| 13500 | TOWN - GENERALLY | RPTL 406(1) | 306 | 65,228,829 | 0.31 |
| 13510 | TOWN - CEMETERY LAND | RPTL 446 | 20 | 3,263,426 | 0.02 |
| 13650 | VG - GENERALLY | RPTL 406(1) | 50 | 12,213,255 | 0.06 |
| 13730 | VG O/S LIMITS - SPECIFIED USES | RPTL 406(2) | 2 | 47,284 | 0.00 |
| 13740 | VG O/S LIMITS - SEWER OR WATER | RPTL 406(3) | 1 | 12,469 | 0.00 |
| 13800 | SCHOOL DISTRICT | RPTL 408 | 99 | 611,589,768 | 2.90 |
| 13850 | BOCES | RPTL 408 | 3 | 15,849,363 | 0.08 |
| 13870 | SPEC DIST USED FOR PURPOSE ESTAB | RPTL 410 | 19 | 105,304,179 | 0.50 |
| 13970 | REGIONAL OTB CORPORATION | RACING L 513 | 1 | 815,217 | 0.00 |
| 14100 | USA - GENERALLY | RPTL 400(1) | 27 | 49,869,529 | 0.24 |
| 14110 | USA - SPECIFIED USES | STATE L 54 | 8 | 41,459,510 | 0.20 |
| 14300 | INDIAN RESERVATION | RPTL 454 | 48 | 256,228,797 | 1.21 |
| 18020 | MUNICIPAL INDUSTRIAL DEV AGENCY | RPTL 412-a | 261 | 592,245,216 | 2.80 |
| 18060 | URBAN REN: OWNER-MUN U R AGENCY | GEN MUNY 555 & 560 | 8 | 1,804,328 | 0.01 |
| 18100 | HOUSING: OWNER - MUNICIPALITY | P H FI L 36-a(2) | 10 | 20,003,582 | 0.09 |
| 18180 | UDC OWNED NON-HOUSING PROJECT | MC K UCON L 6272 | 3 | 215,522 | 0.00 |
| 21600 | RES OF CLERGY - RELIG CORP OWNER | RPTL 462 | 44 | 8,060,178 | 0.04 |
| 25110 | NONPROF CORP - RELIG(CONST PROT) | RPTL 420-a | 468 | 179,730,221 | 0.85 |
| 25120 | NONPROF CORP - EDUCL(CONST PROT) | RPTL 420-a | 13 | 18,619,159 | 0.09 |
| 25130 | NONPROF CORP - CHAR (CONST PROT) | RPTL 420-a | 86 | 59,246,569 | 0.28 |
| 25210 | NONPROF CORP - HOSPITAL | RPTL 420-a | 24 | 118,675,918 | 0.56 |
| 25230 | NONPROF CORP - MORAL/MENTAL IMP | RPTL 420-a | 56 | 31,310,592 | 0.15 |
| 25300 | NONPROF CORP - SPECIFIED USES | RPTL 420-b | 93 | 42,412,534 | 0.20 |
| 25600 | NONPROFIT HEALTH MAINTENANCE ORG | RPTL 486-a | 4 | 4,419,934 | 0.02 |
| 26100 | VETERANS ORGANIZATION | RPTL 452 | 17 | 3,435,440 | 0.02 |
| 26250 | HISTORICAL SOCIETY | RPTL 444 | 11 | 2,646,527 | 0.01 |
| 26400 | INC VOLUNTEER FIRE CO OR DEPT | RPTL 464(2) | 71 | 31,231,958 | 0.15 |

Equalized Total Assessed Value 21,122,039,393

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|------------------------------------|----------------------|----------------------|-------------------------------------|---------------------------|
| 27350 | PRIVATELY OWNED CEMETERY LAND | RPTL 446 | 94 | 11,358,712 | 0.05 |
| 28100 | NOT-FOR-PROFIT HOUSING CO | RPTL 422 | 5 | 9,987,910 | 0.05 |
| 28110 | NOT-FOR-PROFIT HOUSING COMPANY | RPTL 422 | 7 | 10,132,020 | 0.05 |
| 28120 | NOT-FOR-PROFIT HOUSING CO | RPTL 422 | 41 | 46,388,693 | 0.22 |
| 28220 | URBAN REN:OWNER-COMM DEV CORP | P H F I L 260 | 40 | 1,473,731 | 0.01 |
| 28520 | NOT-FOR-PROFIT NURSING HOME CO | RPTL 422 | 4 | 51,458,334 | 0.24 |
| 28550 | NOT-FOR-PROFIT HOUS CO-SR CITS CTR | RPTL 422 | 2 | 1,288,872 | 0.01 |
| 30300 | SOLAR OR WIND ENERGY SYSTEM | RPTL 487 | 68 | 7,462,794 | 0.04 |
| 33401 | TAX SALE - CITY OWNED | RPTL 406(5) | 1 | 9,403 | 0.00 |
| 38260 | MUN HSNG AUTH -NYS AIDED | PUB HSNG L 52(4)&(5) | 30 | 41,704,886 | 0.20 |
| 41101 | VETS EX BASED ON ELIGIBLE FUNDS | RPTL 458(1) | 68 | 230,939 | 0.00 |
| 41102 | VETS EX BASED ON ELIGIBLE FUNDS | RPTL 458(1) | 11 | 41,157 | 0.00 |
| 41111 | VET PRO RATA: FULL VALUE ASSMT | RPTL 458(5) | 324 | 18,021,093 | 0.09 |
| 41112 | VET PRO RATA: FULL VALUE ASSMT | RPTL 458(5) | 14 | 718,643 | 0.00 |
| 41120 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a | 2,300 | 41,816,938 | 0.20 |
| 41121 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a | 1,077 | 19,924,938 | 0.09 |
| 41122 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a | 1,236 | 19,204,639 | 0.09 |
| 41125 | ALT VET EX-WAR PERIOD-NON-COMBAT | RPTL 458-a | 9 | 165,115 | 0.00 |
| 41130 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 1,869 | 57,136,363 | 0.27 |
| 41131 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 952 | 29,561,945 | 0.14 |
| 41132 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 889 | 22,903,182 | 0.11 |
| 41135 | ALT VET EX-WAR PERIOD-COMBAT | RPTL 458-a | 9 | 275,192 | 0.00 |
| 41140 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 932 | 43,489,386 | 0.21 |
| 41141 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 483 | 23,091,252 | 0.11 |
| 41142 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 334 | 11,747,205 | 0.06 |
| 41145 | ALT VET EX-WAR PERIOD-DISABILITY | RPTL 458-a | 16 | 820,476 | 0.00 |
| 41152 | COLD WAR VETERANS (10%) | RPTL 458-b | 642 | 2,746,428 | 0.01 |
| 41172 | COLD WAR VETERANS (DISABLED) | RPTL 458-b | 72 | 1,258,981 | 0.01 |
| 41300 | PARAPLEGIC VETS | RPTL 458(3) | 13 | 3,600,143 | 0.02 |
| 41400 | CLERGY | RPTL 460 | 57 | 134,558 | 0.00 |
| 41700 | AGRICULTURAL BUILDING | RPTL 483 | 119 | 8,492,549 | 0.04 |
| 41720 | AGRICULTURAL DISTRICT | AG-MKTS L 305 | 1,710 | 83,823,303 | 0.40 |
| 41730 | AGRIC LAND-INDIV NOT IN AG DIST | AG MKTS L 306 | 139 | 8,157,142 | 0.04 |

Equalized Total Assessed Value 21,122,039,393

| Exemption Code | Exemption Name | Statutory Authority | Number of Exemptions | Total Equalized Value of Exemptions | Percent of Value Exempted |
|----------------|---------------------------------------|------------------------|----------------------|-------------------------------------|---------------------------|
| 41750 | AG LAND ELIGIBLE FOR AG ASSMT | AG-MKTS 305(7) | 9 | 158,038 | 0.00 |
| 41800 | PERSONS AGE 65 OR OVER | RPTL 467 | 309 | 16,016,245 | 0.08 |
| 41801 | PERSONS AGE 65 OR OVER | RPTL 467 | 933 | 32,382,095 | 0.15 |
| 41802 | PERSONS AGE 65 OR OVER | RPTL 467 | 855 | 41,017,587 | 0.19 |
| 41805 | PERSONS AGE 65 OR OVER | RPTL 467 | 221 | 14,611,252 | 0.07 |
| 41900 | PHYSICALLY DISABLED | RPTL 459 | 12 | 328,802 | 0.00 |
| 41901 | PHYSICALLY DISABLED | RPTL 459 | 3 | 53,588 | 0.00 |
| 41930 | DISABILITIES AND LIMITED INCOMES | RPTL 459-c | 16 | 1,077,025 | 0.01 |
| 41931 | DISABILITIES AND LIMITED INCOMES | RPTL 459-c | 186 | 6,738,993 | 0.03 |
| 41932 | DISABILITIES AND LIMITED INCOMES | RPTL 459-c | 88 | 3,684,773 | 0.02 |
| 41935 | DISABILITIES AND LIMITED INCOMES | RPTL 459-c | 38 | 2,147,262 | 0.01 |
| 42100 | SILOS, MANURE STORAGE TANKS, | RPTL 483-a | 28 | 1,786,229 | 0.01 |
| 42120 | TEMPORARY GREENHOUSES | RPTL 483-c | 8 | 514,454 | 0.00 |
| 44210 | HOME IMPROVEMENTS | RPTL 421-f | 84 | 932,630 | 0.00 |
| 47200 | RAILROAD - PARTIALLY EXEMPT | RPTL 489-d&dd | 1 | 3,738,873 | 0.02 |
| 47500 | CONS EASMT, PERPETUAL | RPTL 491 | 1 | 1 | 0.00 |
| 47590 | Mix-use Properties outside NYC | RPTL S485-a | 6 | 1,424,179 | 0.01 |
| 47610 | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b | 120 | 9,009,253 | 0.04 |
| 47611 | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b | 26 | 2,042,385 | 0.01 |
| 47612 | BUSINESS INVESTMENT PROPERTY POST 8/5 | RPTL 485-b | 29 | 5,633,520 | 0.03 |
| 47842 | Green Bldg LEED - Silver | RPTL S470 | 4 | 1,181,109 | 0.01 |
| 47852 | Green Bldg LEED - Gold | RPTL S470 | 3 | 1,231,230 | 0.01 |
| 47862 | Green Bldg LEED - Platinum | RPTL S470 | 2 | 487,918 | 0.00 |
| 47900 | FAIR POLLUTION CONTROL FACILITY | RPTL 477-a | 1 | 1,372,496 | 0.01 |
| 48650 | LTD PROF HOUSING CO | P H F I L 33,556,654-a | 14 | 14,567,081 | 0.07 |
| 48670 | REDEVELOPMENT HOUSING CO | P H F I L 125 & 127 | 1 | 1,216,923 | 0.01 |
| 49505 | SOLAR OR WIND ENERGY SYSTEM | RPTL 487 | 4 | 891,083 | 0.00 |
| 49530 | INDUSTRIAL WASTE TREATMENT FAC | RPTL 477 | 1 | 586,154 | 0.00 |

Equalized Total Assessed Value 21,122,039,393

| 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 | 2,123,881 | 0.01 |
| Total Exemptions Exclusive of System Exemptions: | | | 19,301 | 6,879,454,653 | 32.57 |
| Total System Exemptions: | | | 53 | 2,123,881 | 0.01 |
| Totals: | | | 19,354 | 6,881,578,534 | 32.58 |

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

Amount, if any, attributable to payments in lieu of taxes: \$1,957,713.53

PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

| MUNICIPALITY | BASE AMOUNT | MAXIMUM AMOUNT |
|-------------------------------|----------------------------------|---------------------------|
| New York State* | Up to \$29,000 50% exemption | \$37,399.99 5% exemption |
| Niagara County * | Less than \$21,000 50% exemption | \$28,499.99 10% exemption |
| City of Lockport* | Less than \$21,000 50% exemption | \$28,499.99 10% exemption |
| City of Niagara Falls* | Less than \$21,000 50% exemption | \$28,499.99 10% exemption |
| City of No Tonawanda* | \$12,025 or less 50% exemption | \$17,725.00 20% exemption |
| Town of Cambria* | Less than \$21,000 50% exemption | \$28,499.98 10% exemption |
| Town of Hartland | | \$19,500.00 50% exemption |
| Town of Lewiston | | \$10,500.00 50% exemption |
| Town of Lockport** | | |
| Town of Newfane** | | |
| Town of Niagara * | Less than \$21,000 50% exemption | \$28,499.99 10% exemption |
| Town of Pendleton* | Less than \$21,000 50% exemption | \$28,499.99 10% exemption |
| Town of Porter** | Less than \$18,025 50% exemption | \$25,524.99 10% exemption |
| Town of Royalton | | \$19,500.00 50% exemption |
| Town of Somerset | Less than \$18,025 50% exemption | \$25,524.99 10% exemption |
| Town of Wheatfield** | | \$28,499.99 10% exemption |
| Town of Wilson* | Less than \$15,025 50% exemption | \$22,524.99 10% exemption |
| Village of Barker | | \$19,500.00 50% exemption |
| Village of Lewiston* | \$15,025 or less 50% exemption | \$23,424.98 10% exemption |
| Village of Middleport | | \$7,200.00 50% exemption |
| Village of Wilson* | Less than \$12,025 50% exemption | \$19,524.99 10% exemption |
| Village of Youngstown* | \$12,025 or less | \$19,524.99 10% exemption |

| SCHOOL DISTRICTS | BASE AMOUNT | MAXIMUM AMOUNT |
|----------------------------|----------------------------------|---------------------------|
| Akron Central* | \$21,500 or less 50% exemption | \$27,200.00 20% exemption |
| Barker Central | | \$18,500.00 50% exemption |
| Lewiston Porter* | Less than \$15,025 50% exemption | \$23,425.00 5% exemption |
| Lockport | | \$29,000.00 50% exemption |
| Medina Central* | \$12,500 or less 50% exemption | \$18,200.00 20% exemption |
| Newfane Central* | Less than \$18,025 50% exemption | \$25,524.99 10% exemption |
| Niagara Wheatfield* | Less than \$18,025 50% exemption | \$25,424.99 10% exemption |
| Royalton-Hartland* | Less than \$21,000 | \$28,499.99 10% exemption |
| Starpont Central* | Less than \$16,500 50% exemption | \$24,900.00 5% exemption |
| Wilson Central* | Less than \$12,025 50% exemption | \$19,524.99 10% exemption |
| Niagara Falls City* | \$13,500 or less 50% exemption | \$17,099.99 20% exemption |
| No Tonawanda City* | \$12,500 or less 50% exemption | \$17,725.00 20% exemption |

Applications for Senior exemptions are accepted by assessors as follows:

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

Sliding Scale*
No town tax **

STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

| MUNICIPALITY | 2020 FINAL EQ. RATE | ALTERNATIVE VETS EXEMPTION | | | | | | EQUALIZED | RPTL 458(5) | COLD WAR | |
|--------------------|---------------------------|----------------------------|-------------------|------------------------|-------------------|---------------------|-------------------|-------------------|-------------------|----------|-------------------|
| | | NON-COMBAT WARTIME | | COMBAT ZONE VETERAN | | DISABLED VETERAN | | MAXIMUM | MAXIMUM | | PRO RATA |
| | | 15% | MAXIMUM EXEMPT | 25% | MAXIMUM EXEMPT | 50% | MAXIMUM EXEMPT | ASSESSED VALUE | ASSESSED VALUE | | VETS EXEMPTION |
| NIAGARA COUNTY* | 70.82 | 18,000 | | 30,000 | | 60,000 | | 120,000 | | Yes | Yes |
| CAMBRIA | 89.00 | 18,000 | 16,020 | 30,000 | 26,700 | 60,000 | 53,400 | 120,000 | 106,800 | Yes | No |
| HARTLAND | 88.00 | 18,000 | 15,840 | 30,000 | 26,400 | 60,000 | 52,800 | 120,000 | 105,600 | Yes | No |
| MIDDLEPORT (VLG) | 88.00 | 9,000 | 7,920 | 15,000 | 13,200 | 60,000 | 52,800 | 60,000 | 52,800 | Yes | No |
| LEWISTON | 59.00 | 12,000 | 7,080 | 20,000 | 11,800 | 40,000 | 23,600 | 80,000 | 47,200 | Yes | No |
| LEWISTON (VLG) | 59.00 | 12,000 | 7,080 | 20,000 | 11,800 | 40,000 | 23,600 | 80,000 | 47,200 | Yes | No |
| LOCKPORT (TOWN) | 100.00 | | | | | | | | | | |
| NEWFANE | 71.00 | | | | | | | | | | |
| NIAGARA | 49.00 | 12,000 | 5,880 | 20,000 | 9,800 | 40,000 | 19,600 | 80,000 | 39,200 | Yes | No |
| PENDLETON | 70.00 | 18,000 | 12,600 | 30,000 | 21,000 | 60,000 | 42,000 | 120,000 | 84,000 | Yes | No |
| PORTER | 68.00 | 18,000 | 12,240 | 30,000 | 20,400 | 60,000 | 40,800 | 120,000 | 81,600 | Yes | No |
| YOUNGSTOWN (VLG) | 68.00 | 18,000 | 12,240 | 30,000 | 20,400 | 60,000 | 40,800 | 120,000 | 81,600 | Yes | No |
| ROYALTON | 88.00 | 12,000 | 10,560 | 20,000 | 17,600 | 40,000 | 35,200 | 80,000 | 70,400 | Yes | No |
| SOMERSET | 76.00 | 18,000 | 13,680 | 12,000 | 9,120 | 60,000 | 45,600 | 120,000 | 91,200 | Yes | No |
| BARKER (VLG) | 76.00 | | | | | | | | | Yes | No |
| WHEATFIELD | 53.00 | | | | | | | | | | |
| WILSON | 71.00 | 12,000 | 8,520 | 20,000 | 14,200 | 40,000 | 28,400 | 80,000 | 56,800 | Yes | No |
| WILSON (VLG) | 71.00 | | | | | | | | | Yes | No |
| LOCKPORT | 73.00 | 9,000 | 6,570 | 15,000 | 10,950 | 30,000 | 21,900 | 60,000 | 43,800 | No | No |
| NIAGARA FALLS | 71.00 | 12,000 | 8,520 | 20,000 | 14,200 | 40,000 | 28,400 | 80,000 | 56,800 | Yes | No |
| N. TONAWANDA | 69.00 | 6,000 | 4,140 | 10,000 | 6,900 | 20,000 | 13,800 | 120,000 | 82,800 | Yes | Yes |
| SCHOOL DISTRICTS | | | | | | | | | | | |
| BARKER | 0.00 | 6,000 | 18,000 | 10,000 | 30,000 | 20,000 | 60,000 | 120,000 | | | |
| LOCKPORT | 0.00 | 9,000 | 18,000 | 15,000 | 30,000 | 30,000 | 60,000 | 120,000 | | | |
| NIAGARA WHEATFIELD | 0.00 | 6,000 | 18,000 | 10,000 | 30,000 | 20,000 | 60,000 | 120,000 | | | |
| N. TONAWANDA | | 6,000 | 18,000 | 10,000 | 30,000 | 20,000 | 60,000 | 120,000 | | 0 | 0 |

*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.

School District's Maximum 2021-22 STAR Savings by Municipality

Niagara County

| Municipal Name | School District Name | Class | Basic | Enhanced |
|------------------------------|----------------------|-------|-------|----------|
| City of Lockport | Lockport | - | \$698 | \$1,597 |
| City of Niagara Falls | Niagara Falls | - | \$428 | \$996 |
| City of No Tonawanda | North Tonawanda | - | \$509 | \$1,185 |
| Town of Cambria | Lockport | - | \$676 | \$1,570 |
| | Newfane | - | \$653 | \$1,489 |
| | Niagara-Wheatfield | H | \$470 | \$1,046 |
| | Niagara-Wheatfield | N | \$622 | \$1,437 |
| | Starpoint | - | \$566 | \$1,283 |
| | Wilson | - | \$640 | \$1,425 |
| Town of Hartland | Barker | - | \$426 | \$991 |
| | Medina | - | \$570 | \$1,325 |
| | Royalton-Hartland | - | \$619 | \$1,410 |
| Town of Lewiston | Lewiston-Porter | - | \$489 | \$1,138 |
| | Niagara-Wheatfield | H | \$450 | \$1,046 |
| | Niagara-Wheatfield | N | \$612 | \$1,424 |
| Town of Lockport | Akron | - | \$476 | \$1,090 |
| | Lockport | - | \$675 | \$1,547 |
| | Newfane | - | \$647 | \$1,481 |
| | Royalton-Hartland | - | \$617 | \$1,379 |
| | Starpoint | - | \$551 | \$1,262 |
| Town of Newfane | Barker | - | \$457 | \$1,035 |
| | Newfane | - | \$646 | \$1,503 |
| | Wilson | - | \$637 | \$1,460 |
| Town of Niagara | Niagara-Wheatfield | H | \$478 | \$1,083 |
| | Niagara-Wheatfield | N | \$641 | \$1,452 |
| Town of Pendleton | Lockport | - | \$654 | \$1,521 |
| | Starpoint | - | \$560 | \$1,304 |
| Town of Porter | Lewiston-Porter | - | \$479 | \$1,115 |
| | Wilson | - | \$624 | \$1,444 |
| Town of Royalton | Akron | - | \$433 | \$1,007 |
| | Royalton-Hartland | - | \$619 | \$1,410 |
| | Starpoint | - | \$518 | \$1,205 |
| Town of Somerset | Barker | - | \$453 | \$1,013 |
| Town of Wheatfield | Niagara-Wheatfield | H | \$452 | \$1,052 |
| | Niagara-Wheatfield | N | \$614 | \$1,428 |
| | Starpoint | - | \$550 | \$1,280 |
| Town of Wilson | Newfane | - | \$629 | \$1,463 |
| | Wilson | - | \$623 | \$1,450 |

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

TAX MAPPING STATISTICS : 2012-2021

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

| MUNICIPALITY | 2021 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 | 2013 | 2012 |
|--------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| CAMBRIA | 199 | 136 | 169 | 154 | 168 | 169 | 154 | 119 | 115 | 125 |
| HARTLAND | 111 | 117 | 136 | 127 | 115 | 114 | 102 | 110 | 129 | 102 |
| LEWISTON | 482 | 399 | 528 | 401 | 428 | 502 | 420 | 379 | 436 | 382 |
| LOCKPORT | 509 | 472 | 475 | 438 | 489 | 455 | 464 | 464 | 502 | 373 |
| NEWFANE | 261 | 235 | 287 | 331 | 326 | 289 | 275 | 290 | 239 | 216 |
| NIAGARA | 221 | 254 | 299 | 265 | 241 | 230 | 175 | 181 | 201 | 256 |
| PENDLETON | 181 | 154 | 178 | 169 | 175 | 166 | 183 | 171 | 181 | 181 |
| PORTER | 202 | 196 | 215 | 227 | 224 | 219 | 189 | 173 | 172 | 334 |
| ROYALTON | 200 | 201 | 242 | 237 | 233 | 227 | 217 | 195 | 240 | 185 |
| SOMERSET | 97 | 101 | 91 | 108 | 114 | 83 | 71 | 77 | 72 | 83 |
| WHEATFIELD | 416 | 355 | 432 | 451 | 416 | 411 | 424 | 395 | 413 | 436 |
| WILSON | 236 | 217 | 206 | 200 | 199 | 191 | 158 | 174 | 156 | 239 |
| TOWN TOTALS | 3115 | 2837 | 3258 | 3108 | 3128 | 3056 | 2832 | 2728 | 2856 | 2912 |
| LOCKPORT | 779 | 609 | 706 | 756 | 812 | 634 | 580 | 584 | 541 | 514 |
| NIAGARA FALLS | 1790 | 1825 | 1974 | 2014 | 1676 | 2057 | 1959 | 2130 | 1427 | 1854 |
| NORTH TONAWANDA | 920 | 691 | 904 | 906 | 898 | 873 | 848 | 714 | 700 | 627 |
| CITY TOTALS | 3489 | 3125 | 3584 | 3676 | 3386 | 3564 | 3387 | 3428 | 2668 | 2995 |
| TOTAL WHOLE TRANSFERS | 6604 | 5962 | 6842 | 6934 | 6494 | 6692 | 6443 | 6260 | 5396 | 5851 |
| Total Partial Transfers | 221 | 208 | 249 | 221 | 294 | 282 | 273 | 425 | 225 | 251 |
| GRAND TOTAL TRANSFERS | 6825 | 6170 | 7091 | 7155 | 6788 | 6974 | 6716 | 6685 | 5621 | 6102 |
| Percentage of splits | 3.3% | 3.5% | 3.6% | 3.2% | 4.5% | 4.2% | 4.2% | 6.8% | 4.2% | 4.3% |

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

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

#REF!