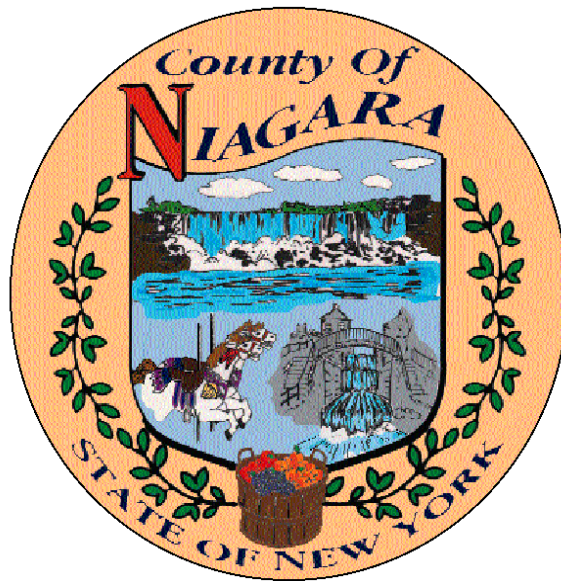


2017-2018 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT

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



*Wm. Keith McNall, 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
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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, 2018

Honorable Wm. Keith McNall, Chairman
Niagara County Legislature
Court House
Lockport, New York 14094

Dear Mr. McNall:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2017-2018 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,

John E. Shoemaker, Director
Real Property Tax Services

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SECTION I

ADMINISTRATION DATA

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- **RPTS STAFF**
- **MUNICIPALITY CONTACTS**
 - **SCHOOL CONTACTS**
 - **REAL PROPERTY TAX**
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 - **COLLECTION DATES**
 - **CENSUS QUICK FACTS**
- **COUNTY OWNED PROPERTY**

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NIAGARA COUNTY LEGISLATURE

2018

LEGISLATIVE DISTRICT	NAME	PHONE	ADDRESS	CITY	ZIP CODE
FIRST	Clyde L. Burmaster	791-3111	2512 Parker Rd.	Ransomville	14131
SECOND	Rebecca J. Wydysh	510.3678	360 S. 3rd Street	Lewiston	14092
THIRD	Mark J. Grozio	283-8033	640 73rd St.	Niagara Falls	14304
FOURTH	Owen T. Steed	990-6518	2907 Aaron Griffin Way	Niagara Falls	14305
FIFTH	Jason A. Zona	524-2248	431 Vanderbilt Ave.	Niagara Falls	14305
SIXTH	Dennis F. Virtuoso	284-1582	2703 Independence Ave.	Niagara Falls	14301
SEVENTH	Kathryn L. Lance	696-0583	2985 Krueger Road	No. Tonawanda	14120
EIGHTH	Richard L. Andres	629-3993	448 Goundry Street	No. Tonawanda	14120
NINTH	Randy R Bradt	912-9769	403 Deerfield Dr.	No. Tonawanda	14120
TENTH	David E. Godfrey	751-9606	4821 Lake Rd	Burt	14028
ELEVENTH	Anthony J. Nemi	434-0133	67 S. New York St.	Lockport	14094
TWELFTH	William J. Collins, Sr.	434-7512	5913 Beattie Avenue	Lockport	14094
THIRTEENTH	Wm. Keith McNall	434-8070	739 Willow St.	Lockport	14094
FOURTEENTH	John Syracuse	778-5064	6091 Condren Rd.	Newfane	14108
FIFTEENTH	Michael A. Hill	735-3259	3464 Stone Rd.	Middleport	14105

Wm Keith McNall, Chairman
Clyde L. Burmaster, Vice Chairman
Randy R. Bradt, Majority Leader
Dennis F. Virtuoso, Minority Leader
Mary Jo Tamburlin, 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.

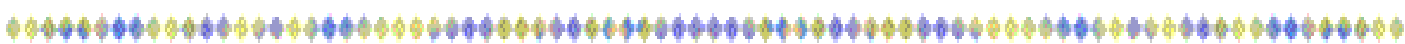
The goal of the Office of Real Property is to provide services for assessors and local government to achieve and maintain equitable assessments. Our professional goal is to create and preserve tax equity within and between all municipalities. The Niagara County Office of Real Property, through its Director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

Director, John E. Shoemaker
John.Shoemaker@niagaracounty.com

REAL PROPERTY TAX SERVICE STAFF



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Real Property Website www.niagaracounty.com/realproperty

Municipality Contacts					
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Municipality Contacts					
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NYS STAR	Phone: 518-457-2036				

School District Contacts

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Akron Central School District http://www.akronschoools.org/	Cynthia M. Tretter 47 Bloomingdale Ave. Akron NY 14001 Phone: 542-5020 Ext. 5015 Fax: 542-5018 ctretter@akronschoools.org	Dawn Izydorczak PO Box 227 5 Clarence Center Rd Akron NY 14001 Phone: 542-4573 Fax: 542-3702 dizydorczak@townofnewstead.com
Barker Central School District http://www.barkercsd.net/	Carol Heilenthaler 1628 Quaker Rd. Barker NY 14012 Phone: 795-9111 Ext. 3190 Fax: 795-3283 Cheilenthaler@barkercsd.net	Janice Stoll c/o Barker CSD 1628 Quaker Rd. Barker NY 14012 Phone: 795-9111 Ext. 3191 Fax: 795-3283 jstoll@barkercsd.net
Lewiston Porter Central School District http://www.lew-port.com/Page/1	Paul Casseri, Superintendent 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7266 Fax: 754-2755 pcasseri@lew-port.com	Melanie Hendee 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7243 Fax: 286-7877 MHendee@lew-port.com
Medina Central School Distict http://www.medinacsd.org/	Sharon Zacher Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2700, Option: 6 Fax: 585-798-3108 szacher@medinacsd.org	Joyce Wright Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2700, Option: 6, 2, 3 Fax: 585-798-5676 jwright@medinacsd.org
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Niagara-Wheatfield Central School District http://www.nwcsd.k12.ny.us/	Allison Davis 6700 Schultz St. Niagara Falls, NY 14304 Phone: 215-3024 Fax: 215-3030 adavis@nwcsd.org	Rebecca Ashby c/o Niagara Wheatfield CSD 6700 Schultz St. Niagara Falls, NY 14304 Phone: 215-3027 Fax: 215-3030 rashby@nwcsd.org rvertino@nwcsd.org
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Starpoint Central School District http://www.starpointcsd.org/	Jonathan Andrews 4363 Mapleton Road Lockport, NY 14094 Phone: 210-2349 Fax: 210-2358 JAndrews@starpointcsd.org	Mary Hillery c/o Starpoint Central 4363 Mapleton Road Lockport, NY 14094 Phone: 210-2313 Fax: 210-2358 MHillery@starpointcsd.org
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School District Contacts

School District	School District Business Managers	School Tax Collectors
Lockport - City School District Website: http://www.lockportschools.org/Page/1 Tax bill: http://www.lockportschools.org/site/default.aspx?PageType=3&ModuleInstanceId=1033	Deborah Coder 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 478-4828 Fax: 478-4832 dcoder@lockportschools.net	Susan Tower 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 478-4803 Fax: 478-4832 lcsdtaxcollector@lockportschools.net
Niagara Falls School District Website: http://www.nfschools.net/	Joseph Giarrizzo 630 66th Street - Board of Education Niagara Falls, NY 14304 Phone: 286-4242 Fax: 286-4248 jgiarrizzo@nfschools.net	Susan O'Donnell Billings & Collections, Room 109 City Hall, 745 Main Street Niagara Falls, NY 14302 Phone: 286-4365 Fax: 286-4354 susan.odonnell@niagarafallsny.gov
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STAR Program

Phone: 518-457-2036

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

Real Property Tax Administrative Dates

	All Towns	City of Niagara Falls	City of N. Tonawanda	City of Lockport
TAX LEVY DATES:				
Niagara County	January 1	February 15	February 1	March 1
Town\City\Spec. Dist.	January 1	Jan. & May	April 1	January 1
School Districts	September 1	July (3rd wk)	September 1	September 1
Villages	June 1			
ASSESSMENT DATES:				
Valuation date:	July 1	July 1	July 1	May 1
Taxable Status date:	March 1	March 1	March 1	May 1
Tentative roll:	May 1	May 1	May 1	June 1
Grievance day:	4th Tues. in May	May	4th Tues. in May	3rd Tues in June
Final roll:	July 1	July 1	July 1	July 1
FISCAL YEAR:				
	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.

FISCAL YEAR

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

CITY OF LOCKPORT TAX COLLECTION DATES

<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>	Payable in two installments		
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

US Census Bureau - 2016 Census

People QuickFacts

	Niagara County	New York
Population estimates, July 1, 2016, (V2016)	211,758	19,745,289
Population, percent change - April 1, 2010 (estimates base) to July 1, 2016, (V2016)	-2.20%	1.90%
Population, Census, April 1, 2010	216,469	19,378,102
Persons under 5 years, percent, July 1, 2016, (V2016)	5.10%	5.90%
Persons under 18 years, percent, July 1, 2016, (V2016)	20.20%	21.20%
Persons 65 years and over, percent, July 1, 2016, (V2016)	18.00%	15.40%
Female persons, percent, July 1, 2016, (V2016)	51.30%	51.40%
White alone, percent, July 1, 2016, (V2016)(a)	88.10%	69.90%
Black or African American alone, percent, July 1, 2016, (V2016)(a)	7.20%	17.70%
American Indian and Alaska Native alone, percent, July 1, 2016, (V2016)(a)	1.10%	1.00%
Asian alone, percent, July 1, 2016, (V2016)(a)	1.10%	8.90%
Native Hawaiian and Other Pacific Islander alone, percent, July 1, 2016, (V2016)(a)	Z	0.10%
Two or More Races, percent, July 1, 2016, (V2016)	2.50%	2.50%
Hispanic or Latino, percent, July 1, 2016, (V2016)(b)	2.80%	19.00%
White alone, not Hispanic or Latino, percent, July 1, 2016, (V2016)	85.90%	55.80%
Veterans, 2012-2016	15,223	789,553
Foreign born persons, percent, 2012-2016	4.00%	22.60%
Housing units, July 1, 2016, (V2016)	99,116	8,231,687
Owner-occupied housing unit rate, 2012-2016	71.10%	53.60%
Median value of owner-occupied housing units, 2012-2016	\$111,500	\$286,300
Median selected monthly owner costs -with a mortgage, 2012-2016	\$1,204	\$2,030
Median selected monthly owner costs -without a mortgage, 2012-2016	\$514	\$712
Median gross rent, 2012-2016	\$657	\$1,159
Building permits, 2016	229	33,711
Households, 2012-2016	87,638	7,266,187
Persons per household, 2012-2016	2.39	2.63
Living in same house 1 year ago, percent of persons age 1 year+, 2012-2016	91.00%	89.30%
Language other than English spoken at home, percent of persons age 5 years+, 2012-2016	4.10%	30.40%
High school graduate or higher, percent of persons age 25 years+, 2012-2016	90.90%	85.90%
Bachelor's degree or higher, percent of persons age 25 years+, 2012-2016	23.50%	34.70%
With a disability, under age 65 years, percent, 2012-2016	9.80%	7.50%
Persons without health insurance, under age 65 years, percent	5.50%	7.00%
In civilian labor force, total, percent of population age 16 years+, 2012-2016	61.80%	63.30%
In civilian labor force, female, percent of population age 16 years+, 2012-2016	57.80%	58.70%
Total accommodation and food services sales, 2012 (\$1,000)(c)	1,055,916	49,285,508
Total health care and social assistance receipts/revenue, 2012 (\$1,000)(c)	789,427	155,666,053
Total manufacturers shipments, 2012 (\$1,000)(c)	3,134,915	148,879,931
Total merchant wholesaler sales, 2012 (\$1,000)(c)	1,506,419	341,734,970
Total retail sales, 2012 (\$1,000)(c)	2,521,578	251,167,736
Total retail sales per capita, 2012(c)	\$11,722	\$12,834
Mean travel time to work (minutes), workers age 16 years+, 2012-2016	21.7	32.6
Median household income (in 2016 dollars), 2012-2016	\$50,094	\$60,741
Per capita income in past 12 months (in 2016 dollars), 2012-2016	\$27,487	\$34,212
Persons in poverty, percent	12.60%	14.70%

Businesses

Total employer establishments, 2015	4,563	5,402,981
Total employment, 2015	60,210	79,989,941
Total annual payroll, 2015 (\$1,000)	2,145,340	5,130,833,211
Total employment, percent change, 2014-2015	1.00%	1.8%1
Total nonemployer establishments, 2015	9,638	1,685,636
All firms, 2012	12,167	2,008,988
Men-owned firms, 2012	6,471	1,139,910
Women-owned firms, 2012	4,337	725,709
Minority-owned firms, 2012	787	709,021
Nonminority-owned firms, 2012	10,807	1,248,304
Veteran-owned firms, 2012	1,066	137,532
Nonveteran-owned firms, 2012	10,372	1,811,544

Geography

Population per square mile, 2010	414.4	411.2
Land area in square miles, 2010	522.36	47,126.40
FIPS Code	36063	36

KEY

- (a) Includes persons reporting only one race
- (b) Hispanics may be of any race, so also are included in applicable race categories
- NA: Not available
- S: Suppressed; does not meet publication standards
- Z: Value greater than zero but less than half unit of measure shown

NIAGARA COUNTY OWNED PROPERTY					2017
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
C. Lockport	0	94.20-2-2	250 Plank Road	Reconstr. of Stone Rd. - 5.50 Ac	\$27,500
C. Lockport	0	95.13-1-2	1078 Old Niagara Road	5.0 Ac	\$120,100
C. Lockport	0	108.16-1-51	225 S. Niagara Street	Highway Garage - 10.97 Ac	\$1,335,600
C. Lockport	0	109.06-1-8	300 Mill Street	Flintkote Property	\$12,300
C. Lockport	0	109.13-3-5	50 Main Street	Former Marine Midland Bank Bldg.	\$422,000
C. Lockport	0	109.13-4-46	59 Park Avenue	Brooks Bldg. - 132'x240'	\$469,900
C. Lockport	0	109.13-4-47	175 Hawley Street	Court House 2.80 Ac	\$1,602,500
C. Lockport	0	109.13-4-76	155 Niagara Street 1.20 Ac	Civil Def. Bldg. (now Public Defend.)	\$264,300
C. Lockport	0	109.13-4-77	169 Niagara Street 42'x169'	Mental Health Daycare Center	\$59,100
C. Lockport	0	109.13-4-78	171 Niagara Street 48.5'x165'	Mental Health Daycare Center	\$55,700
C. Lockport	0	109.14-4-13	20 East Avenue	Social Services Bldg - Lockport	\$1,641,700
C. Lockport	0	109.16-1-1	360 Davison Road	NC Golf Course - 41.0 Ac	\$1,218,000
C. Lockport	0	109.55-2-3	111 Main Street	652- Govt Bldg.	\$1,449,100
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	28.78 Ac	\$148,900
Niagara Falls	0	144.18-1-7.1	11th Street	Trott Triangle -1.20 Ac	\$24,000
Niagara Falls	0	144.18-1-7.2	1000 11th Street	404.49' x 104.82'	\$39,500
Niagara Falls	0	144.71-3-1.2	1001 11th Street	Trott Bldg. - 2.80 Ac	\$3,025,900
Niagara Falls	0	144.71-3-2	1151 Ashland Avenue	for Trott Bldg. - 54'x120'	\$2,300
Niagara Falls	0	144.77-1-53	314 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls	0	144.77-1-54	310 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls	0	144.77-1-55	306 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls	0	144.77-1-56	302 Cedar Avenue	40' x 130'	\$400
Niagara Falls	0	144.77-2-1	775 3rd Street	Court House 330'x132'	\$1,125,000
Niagara Falls	0	145.05-1-8	Porter Road - 2.97 Ac	settling pond for Gill Creek	\$60,000
Niagara Falls	0	158.12-1-2.12	First Street	NF Culinary Institute	\$5,248,532
Niagara Falls	0	159.12-1-2.1	245 30th Street - 2.70 Ac	Olin Bldg. - Cerebral Palsy leases	\$163,400
Niagara Falls	0	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 Warner 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' x 40'	\$2,000
Cambria	0	107.00-2-32	5058 Lockport Junction Raod	61.10 Ac. - "future DPW site"	\$180,000
Cambria	0	107.04-1-20	4955 Upper Mountain Road	100' x 505'	\$70,000
Cambria	0	119.00-1-50.1	3111 Saunders Settlement Rd.	NCCC - 272.60 Ac	\$71,070,000
Lewiston	0	104.00-1-1	Lower Mountain Road	Bonds Lake - 551.80 Ac	\$1,075,000
Lewiston	0	116.05-1-23./CT	Moyer Road	.06 Ac. - Cell Tower	\$215,000
T. Lockport	0	95.04-1-3	4491 Lake Avenue	Fire Training Tower 2.3 Ac	\$7,500
T. Lockport	0	108.00-1-5	5526 Niagara Street Ext.	NC Jail - 37.60 Ac	\$11,727,800
T. Lockport	0	108.00-1-5./CT	5526 Niagara Street Ext.	Cell Tower @ Jail	\$250,000
T. Lockport	0	108.00-1-29	5465 Upper Mountain Road	Mt. View Offices - 13.30 Ac	\$970,000
T. Lockport	0	108.00-1-57	5574 Niagara Street Ext.	Public Safety Bldg. (2003)- 13.20 Ac.	\$580,000
T. Lockport	0	110.00-1-12	1010 Chestnut Ridge Road	5.70 Ac (old RR ROW)	\$4,600
T. Lockport	0	110.00-1-30.1	6805 East High Road	NC Golf Course Add. 59.40 Ac	\$180,000

Town of Lockport-Continued to next page

NIAGARA COUNTY OWNED PROPERTY

2017

MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
Town of Lockport-Continued from previous page.					
T. Lockport		110.00-1-31.1	6771 Davison Road	NC Golf Course 205.0 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 - 26.70 Ac	\$845,500
T. Lockport	WATER	110.00-1-37	7152 Chestnut Ridge Road	20' x 657'	\$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.	\$650,000
T. Lockport		138.09-1-15	6140 S. Transit Road	40' x 259.48	\$10,100
T. Lockport	WATER	800.00-1-1.1	5450 Ernest Road	waterline	\$100
T. Lockport	WATER	800.00-1-1.2	5450 Ernest Road	waterline	\$100
T. Lockport	WATER	800.00-1-1.3	Ernest Road	waterline	\$100
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Ac	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Ac	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Ac	\$34,900
Newfane		26.00-1-105	Drake Settlement Road	2.40 Ac. - prop. Re-alignmt.	\$3,700
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure	\$184,000
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' x 85'	\$5,100
Pendleton		177.00-3-79	4070 Tona. Creek Rd. - 27.10 A	owned by NYS - leased by NC	\$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 129.33'x201.35'	Royalton Ravine Park	\$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		147.15-1-26	Cayuga Street	4.00 Ac	\$48,800
Wheatfield	WATER	161.00-1-19	Williams Road	1.33 Ac	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Ac	\$39,375,000
Wheatfield	WATER	161.00-1-6	7227 Williams Road	15.20 Ac.	\$13,580,000
Wheatfield		162.00-2-11.1	Niagara Falls Boulevard	Oppenheim Park 67.60 Ac	\$203,600
Wheatfield		162.00-2-4	Niagara Falls Boulevard	Oppenheim Park Add. - 24.80 Ac	\$36,000
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	8.50 Ac - Landfill	\$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		65.00-2-30.2	3749 Beebe Road	20'x1023'	\$900

SECTION II

TAX RATE INFORMATION

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

PAGES 14 - 34

2017-2018 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	\$7.196112	\$1.747921			
IN CITY LKPT SD**				\$24.555663	\$24.555663
IN NEWFANE SD				\$23.359959	\$23.359959
IN NIAG-WHFD SD H				\$16.303408	\$16.303408
IN NIAG-WHFD SD NH				\$21.644248	\$21.644248
IN STARPOINT SD				\$19.668083	\$28.612116
IN WILSON SD				\$21.416503	\$21.416503
HARTLAND 292289	\$8.395554	\$2.490809			
IN BARKER SD				\$16.899305	\$16.899305
IN MEDINA SD**				\$24.978177	\$24.978177
IN ROY-HART SD**				\$23.171007	\$23.171007
V. MIDDLEPORT 292289	\$8.395554	\$2.490891	\$10.210537		
IN ROY-HART SD**				\$23.171007	\$44.267989
LEWISTON 292489	\$10.499102	\$1.345251			
IN LEW-PORT SD				\$24.742617	\$35.629062
IN NIAG-WHFD SD H				\$23.479493	\$23.479493
IN NIAG-WHFD SD NH				\$31.393630	\$31.393630
V. LEWISTON 292401	\$10.499102	\$0.636159	\$7.380000		
IN LEW-PORT SD				\$24.742617	\$43.257878
TOWN LOCKPORT 292600	\$7.296227	\$0.000000			
IN AKRON SD				\$17.061712	\$28.196973
IN CITY LKPT SD**				\$24.622115	\$24.622115
IN NEWFANE SD				\$23.359959	\$23.359959
IN ROY-HART SD**				\$20.853907	\$20.853907
IN STARPOINT SD				\$19.668083	\$26.964310
NEWFANE 292800	\$8.876008	\$0.000000			
IN BARKER SD				\$18.324221	\$18.324221
IN NEWFANE SD				\$28.144529	\$28.144529
IN WILSON SD				\$25.803016	\$25.803016
NIAGARA 293000	\$12.970525				
IN NIAG-WHFD SD H		\$1.627229		\$29.161620	\$29.161620
IN NIAG-WHFD SD NH		\$3.637183		\$39.079349	\$39.079349

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2017-2018 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	\$8.602266	\$0.000000			\$0.000000
IN CITY LKPT SD**				\$28.894667	\$28.894667
IN STARPOINT SD				\$23.414385	\$32.016651
PORTER 293489	\$9.529245	\$1.970075			\$0.000000
IN LEW-PORT SD				\$22.463980	\$22.463980
IN WILSON SD				\$28.179609	\$39.678929
V. YOUNGSTOWN 293401	\$9.529245	\$1.970076	\$6.938835		
IN LEW-PORT SD				\$22.463980	\$40.902136
ROYALTON 293689	\$8.343130	\$3.669130			
IN AKRON SD				\$18.957458	\$18.957458
IN ROY-HART SD**				\$23.171007	\$35.183267
IN STARPOINT SD				\$21.853426	\$21.853426
V. MIDDLEPORT 293601	\$8.343130	\$1.961920	\$10.210537		
IN ROY-HART SD**				\$23.171007	\$43.686594
SOMERSET 293889	\$8.706616	\$1.680156			
IN BARKER SD				\$17.685189	\$17.685189
V. BARKER 293801	\$8.706616	\$1.680159	\$7.320000		
IN BARKER SD				\$17.685189	\$35.391964
WHEATFIELD 294000	\$11.636614	\$0.000000			
IN NIAG-WHFD SD H				\$25.943620	\$25.943620
IN NIAG-WHFD SD NH				\$35.436985	\$47.073599
IN STARPOINT SD				\$31.722715	\$31.722715
WILSON 294289	\$8.898018	\$3.127105			
IN NEWFANE SD				\$28.839456	\$40.864579
IN WILSON SD				\$26.440127	\$38.465250
V. WILSON 294289	\$8.898018	\$3.127105	\$6.979694		
IN WILSON SD				\$28.839456	\$28.839456
CITY LOCKPORT 290900	\$8.456783	\$17.702620			
IN CITY LKPT SD**				\$27.802365	\$27.802365
CITY NIAGARA FALLS	\$9.234148				
IN NIA FALLS SD H	\$0.000000	\$17.993487		\$19.389575	\$19.389575
IN NIA FALLS SD NH	\$0.000000	\$36.060027		\$19.389575	\$64.683750
CITY NO.TONAWANDA	\$8.949459	\$13.292720			
IN NO. TONAWANDA SD**				\$23.479170	\$23.479170
Note: Aggregate rate does not include special benefit rates			**Library tax included in rate		

CAMBRIA 292000 TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$7.196112					\$3,153,962		\$3,153,962.00
NYS Medicaid	\$0.000000							\$0.00
Total County - Cambria	\$7.196112			\$438,286,962		\$3,153,962		\$3,153,962.00
Other expenses due County								\$0.00
WD 203 County water	\$0.568014		c	\$588,672,529		\$334,374		\$334,374.00
Erroneous assmts included in spec								\$2,888.00
Unpaid school taxes								\$418,890.00
Omitted,formerly exempt, (Ag Pymt								\$2,420.00
PAY COUNTY TREASURER								\$3,912,534.00
Cambria Highway Tax	\$1.747921			\$438,388,332		\$766,268		\$765,559.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$0.872424		c	\$588,672,529		\$513,572		\$512,912.73
FP 201 Cambria fire protection	\$1.088000			\$482,313,409		\$524,757		\$523,912.00
RD 201 Refuse		161.500227	m		2,203.00		\$355,785	\$355,785.00
DR 201 Drainage	\$0.080210		m	\$482,145,229		\$38,673		\$38,607.00
SD 202 Sewer IND CAP	\$0.349999		c	\$336,637,866		\$117,823		\$117,823.00
SD 203 Sewer AVL CAP	\$0.600005	149.649689	c PU	\$149,068,800	805.00	\$89,442	\$120,468	\$209,910.00
Town charges								\$248.00
Omitted Taxes								
Unpaid refuse								\$0.00
Unpaid water								\$30,852.00
Unpaid sewer								\$1,815.00
PAY TOWN SUPERVISOR								\$2,557,423.73
					CAMBRIA TOWN BUDGET TOTAL		\$2,524,509	
CAMBRIA TOTAL ALL							(\$3)	\$6,469,957.73

=HARTLAND 292289/292201 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$8.395554					\$1,428,257		\$1,428,256.98
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.395554			\$170,120,629		\$1,428,257		\$1,428,256.98
County Services-Village/Mdlpt.	\$8.395554					\$44,003		\$44,003.02
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/H	\$8.395554			\$5,241,229		\$44,003		\$44,003.02
"Total" County - Hartland	\$0.000000			\$175,361,858		\$1,472,260		\$1,472,260.00
Other expenses due County						\$0		\$0.00
WD 223 County water	\$0.631126		c	\$193,981,750		\$122,427		\$122,427.00
RD291 County Refuse	\$0.072404			\$191,342,550		\$13,854		\$13,854.00
Erroneous assmts included in spec distr						\$0		\$0.00
Unpaid School Taxes						\$0		\$225,959.00
Unpaid Village Taxes						\$0		\$3,777.00
Omitted taxes & formerly exempt						\$0		\$5,358.00
PAY COUNTY TREASURER								\$1,843,635.00
Hartland Town Tax	\$2.490809			\$170,516,090		\$424,723		\$426,290.00
Hartland Town Tax - Village	\$2.490891			\$5,277,229		\$13,145		\$13,193.00
Total				\$175,793,319		\$437,868		\$0.00
FD 221 Fire Protection	\$1.220303			\$185,821,116		\$226,758		\$226,758.00
WD 221 Water #1	\$2.264326		c	\$179,318,700		\$406,036		\$406,036.04
WD 222 Water #2	\$0.110030		c	\$8,761,216		\$964		\$964.00
RD 221 Refuse	\$0.000000	176.000000	m PU		1,521.00	\$0	\$267,696	\$267,696.00
Town charges						\$0		\$0.00
Unpaid water						\$0		\$26,394.00
Unpaid refuse						\$0		\$0.00
PAY TOWN SUPERVISOR								\$1,367,331.04
HARTLAND TOWN BUDGET TOTAL						\$1,340,937		
HARTLAND TOTAL ALL							\$0	\$3,210,966.04

=LEWISTON 292489/292401= TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$10.499102					\$7,299,961		\$7,299,960.58
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$10.499102			\$695,293,786		\$7,299,961		\$7,299,960.58
County Services-Village/Lewist.	\$10.499102					\$1,580,000		\$1,580,000.42
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$10.499102			\$150,489,097		\$1,580,000		\$1,580,000.42
"Total" County - Lewiston				\$845,782,883		\$8,879,961		\$8,879,961.00
Other expenses due County						\$0		\$0.00
WD 259 County water	\$0.823209		c	\$939,179,054		\$773,141		\$773,141.00
RD 291 County Refuse	\$0.094442			\$861,223,754		\$81,336		\$81,336.00
Erroneous assmts included in spec								\$112.00
Unpaid village taxes								\$23,596.00
Unpaid school taxes								\$782,286.00
Omitted taxes & formerly exempt								\$21,846.00
County sewer								
CS 240 Capital	\$0.316369	\$10.050000	PU	\$142,981,982	1,320.00	\$45,235	\$13,267	\$58,502.00
CS 241 Prim Units		\$182.100000	PU		642.00		\$116,909	\$116,909.00
CS 241 Secondary Units		\$15.650000	SU		645.00		\$10,097	\$10,097.00
CS 242 Secondary Units		\$15.650000	SU		665.00		\$10,410	\$10,410.00
PAY COUNTY TREASURER								\$10,758,196.00
Lewiston town tax	\$1.345251			\$703,717,976				\$947,493.00
Lewiston town tax village	\$0.636159			\$152,130,191				\$96,955.00
Total Lewiston town tax				\$855,848,167		\$1,043,456		
FP 241 Fire	\$1.884871			\$723,393,695		\$1,363,504		\$1,363,440.00
GS 241 Gas Light - Lewist. Hghts.		\$275.000000			40.00		\$11,000	\$11,000.00
SD245 South Sewer	\$2.458734		c	\$84,805,436		\$208,514		\$208,514.00
SD246 South Sewer Non User		\$7.986777	c fee		605.00	\$0	\$4,832	\$4,832.00
SD 243 Master Sewer	\$0.099940	\$35.900024	c,mPU	\$672,921,212	4,221.00	\$67,252	\$151,534	\$218,799.85
SD 248 "			c	\$0				\$0.00
Total Master sewer								
RD 241 Refuse		\$76.765083	PU		4,674.00		\$358,800	\$358,800.00
WD240 Water	\$0.612486		c	\$930,633,264		\$570,000		\$570,000.00
Town Charges								\$8,219.00
Unpaid water								\$120,985.00
Unpaid Sewer								\$91,508.00
PAY TOWN SUPERVISOR								\$4,057,995.85
				LEWISTON TOWN BUDGET TOTAL		\$3,785,184		
LEWISTON TOTAL ALL							\$14	\$14,816,191.85

=LOCKPORT 292600= TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$7.296227					\$8,146,284		\$8,146,284.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$7.296227		c	\$1,116,506,340		\$8,146,284		\$8,146,284.00
Other expenses due County						\$0		\$0.00
WD 263 County water	\$0.568014			\$1,279,272,676		\$726,645		\$726,645.00
RD 291 County Refuse	\$0.065165			\$1,227,670,071		\$80,001		\$80,001.00
Unpaid school taxes								\$835,232.00
Erroneous assmts included in spec								\$0.00
Omitted taxes & formerly exempt								\$16,921.00
PAY COUNTY TREASURER								\$9,807,756.00
WD 261 Water 1 - Capital	\$0.795078		c	\$1,193,913,830		\$949,255		\$949,241.36
WD 261 Water 1 - O&M	\$0.258089		m	\$1,145,811,925		\$295,721		\$295,721.00
WD262 Water #2	\$0.100006		c	\$83,285,046		\$8,329		\$8,329.00
Total water								\$0.00
								\$0.00
FP 261 Fire Protection	\$0.784392			\$1,230,060,824		\$964,850		\$964,850.00
								\$0.00
SD 261 Sewer #3A - Capital	\$1.316732		c	\$941,237,152		\$1,239,357		\$1,239,357.00
SD 261 " " Maintenance	\$1.788214		m	\$899,652,197		\$1,608,771		\$1,608,771.00
SD 262 Sewer #3B "	\$0.150012		c	\$307,214,424		\$46,086		\$46,086.00
Total Sewer								\$0.00
								\$0.00
SD 264 Carlisle Sewer-Capital	\$2.258755		c	\$21,548,600		\$48,673		\$48,673.00
SD 264 Carlisle Sewer-O&M	\$0.937876		m	\$19,438,600		\$18,231		\$18,231.00
SD 265 Lincoln sewer	\$3.104874		c	\$6,577,400		\$20,422		\$20,422.00
RD 261 Refuse(inclds Carlisle)		\$174.162061	mPU		5,717.60		\$995,789	\$995,789.00
								\$0.00
LD 261 Carlisle Light & Sdwlk	\$1.488191		m	\$19,506,900		\$29,030		\$29,030.00
LD 262 Rapids light		\$43.859649			57.00		\$2,500	\$2,500.00
Town Charge								\$900.00
Unpaid water								\$102,084.00
Unpaid sewer								\$72,161.00
Unpaid refuse								\$276.00
								\$0.00
PAY TOWN SUPERVISOR								\$6,402,421.36
				LOCKPORT TOWN BUDGET TOTAL			\$6,227,000	
LOCKPORT TOTAL ALL							(\$14)	\$16,210,177.36

=NEWFANE 292800= TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$8.876008					\$3,544,980		\$3,544,980.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$8.876008			\$399,389,024		\$3,544,980		\$3,544,980.00
Other expenses due County						\$0		\$0.00
WD 283 County Water	\$0.684355		c	\$467,843,554		\$320,171		\$320,171.00
Unpaid School tax								\$644,020.00
Erroneous assmts included in Spec								\$190.00
Omitted Tax & FE								\$2,968.00
PAY COUNTY TREASURER								\$4,160,261.00
FP281 Fire Protection	\$1.600071			\$422,134,262		\$675,445		\$675,415.00
LD 281 Light	\$0.157615			\$408,248,605		\$64,346		\$64,346.00
RD 281 Refuse		160.000000			4,025.00		\$644,000	\$643,843.18
WD 281 Water District # 4			c					\$0.00
Water District #4			m					\$0.00
WD 282 Water District #4a			c					\$0.00
WD 284 Water District #1"UNITS"		30.000000	cPU		3,735.00		\$112,050	\$112,050.00
WD 284 Fee per parcel		10.000000	FEE		4,361.00		\$43,610	\$43,610.00
WD 285 Water District "Mobiles"		35.000000	PU		455.00		\$15,925	\$15,925.00
								\$0.00
NEWFANE TOWN SEWER								\$0.00
SS 281 UN&FEE		205.849885	m PU		3,051.00		\$628,048	\$628,048.00
SS 281 FEE PER PARCEL		5.000000	FEE		2,133.00		\$10,665	\$10,665.00
SS 282(1)1-100'		0.079999	c PU		259,726.98		\$20,778	\$20,778.00
SS 282(2) 101- 300'		0.060001	c PU		145,380.29		\$8,723	\$8,723.00
SS 282(3) > 300'		0.050000	c PU		105,800.16		\$5,290	\$5,290.00
Unpaid Water								\$95,207.00
Unpaid Sewer								\$99,143.00
Town Charges								\$4,799.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$2,427,842.18
				NEWFANE TOWN BUDGET TOTAL			\$2,228,693	
NEWFANE TOTAL ALL							\$3	\$6,940,171.18

=NIAGARA 293000 = TAX LEVY 2018	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$12.970525					\$3,473,575		\$3,473,575.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$12.970525			\$267,805,282		\$3,473,575		\$3,473,575.00
Other expenses due County						\$0		\$0.00
WD 302 COUNTY WTR	\$1.014312		c	\$329,464,726		\$334,180		\$334,180.00
RD 291 County Refuse						\$0		\$0.00
UNPD SCH TAX								\$515,995.00
Erroneous assmts included in Spec								\$0.00
Omitted Tax & FE								\$10,224.00
PAY COUNTY TREASURER								\$4,333,974.00
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$1.627229	3.637183	0.000000	\$155,112,083	115,379,172.00	\$252,403	\$419,655	\$672,898.00
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	\$0.171319	0.363763	m	\$164,060,460	156,402,251.00	\$28,107	\$56,893	\$85,000.00
WD 301 NIAG WTR	\$0.244864	0.484492	c	\$164,312,160	164,089,051.00	\$40,234	\$79,500	\$119,731.13
FD 301 NIAGARA FIRE	\$1.076138	2.284164	0	\$164,060,460	156,402,251.00	\$176,552	\$357,248	\$533,800.00
SD 301 NIAG SEW	\$2.307368	2.307368	c	\$163,130,160	156,591,681.00	\$376,401	\$361,315	\$737,716.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$164,060,460	149,344,210.00	\$0	\$0	\$0.00
FO315 FOM Pump Station			MT					\$88,638.00
SD307 Wildwood Sewer			0	Pre Calculated				\$0.00
WD307 Wildwood Water			0	Pre Calculated				\$0.00
UNPAID WTR			0					\$68,399.00
UNPAID SEWER			0					\$88,175.00
TOWN CHARGE			0					\$2,004.00
PAY TOWN SUPERVISOR								\$2,408,336.13
NIAGARA TOWN BUDGET TOTAL						\$2,237,783		
NIAGARA TOTAL ALL							-\$3	\$6,742,310.13

=Pendleton 293200 = TAX LEVY 2018	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$8.602266					\$4,335,263		\$4,335,263.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$0.000000			\$0		\$0		\$0.00
Other expenses due County						\$381,965		\$381,965.00
WD 324 County Water	\$0.077577		0	\$532,436,839		\$41,305		\$41,305.00
RD 291 County Refuse	\$0.259872			\$565,054,189		\$146,842		\$180,271.00
CS320 County Sew Cap	\$0.000000	182.100000	PU	\$0	1,706.00	\$0	\$310,667	\$310,667.00
CS 321 " User		15.650000	SU		1,920.00		\$30,056	\$30,056.00
CS 321 S.U.		15.650000	SU		1,399.00		\$21,900	\$21,900.00
CS 322 S.U. Non User		0.000000	0		0.00		\$0	\$362,736.00
Unpaid School taxes								\$362,736.00
Erroneous assmts included in Spec								\$0.00
Omitted tax & F.Exempt								\$4,876.00
Pay County Treasurer								\$5,669,039.00
Pendleton Highway Tax	\$0.405911			\$508,636,373		\$206,461		\$206,659.00
FD 321 Pendl fire	\$0.908201			\$528,498,717		\$479,983		\$479,983.00
WD 321 WTR #1)	\$0.082101		c	\$528,310,515		\$43,375		\$43,358.27
" "	\$0.231500		m	\$496,536,215		\$114,948		\$114,948.00
WD 322 " #2	\$0.049992		c	\$31,525,298		\$1,576		\$1,576.00
RD 321 Refuse		171.000000	m PU		2,492.00		\$426,132	\$426,132.00
Sewer #1								
SS320 Swr-1-gpu UNITS		0.000000	c PU		811.22		\$0	\$0.00
SS321 Se 1 im cap/lat FEE		2.960265	c FEE		1,057.00		\$3,129	\$3,129.00
SS321 Se 1 im cap/lat <200' UNITS		0.150000	c PU		125,019.92		\$18,753	\$18,753.00
SS322 Se 1 im cap/lat >200' UNITS		0.049992	c PU		24,663.89		\$1,233	\$1,233.00
SS323 Pen se potential FEE		2.959147	c FEE		563.00		\$1,666	\$1,666.00
Sewer #2								
SS326 Swr-2-gpu UNITS		0.000000	c PU		28.00		\$0	\$0.00
SS327 Se 2 im cap/lat FEE		2.960000	c FEE		50.00		\$148	\$148.00
SS327 Se 1 im cap/lat <200' UNITS		0.149974	c PU		6,974.54		\$1,046	\$1,046.00
SS328 Se 1 im cap/lat >200' UNITS		0.049822	c PU		2,368.43		\$118	\$118.00
Sewer #3								
SS331 Swr-3-gpu UNITS		0.000000	c PU		8.00		\$0	\$0.00
SS332 Se 3 im cap/lat FEE		3.000000	c FEE		8.00		\$24	\$24.00
SS332 Se 3 im cap/lat <200' UNITS		0.149701	c PU		835.00		\$125	\$125.00
Total Sewer #3								\$0.00
Unpaid Sewer								\$19,996.00
Unpaid Refuse								\$0.00
Unpaid Water								\$22,004.00
Town Charge								\$385.00
Pay Town Supervisor								\$1,341,283.27
PENDLETON TOWN BUDGET TOTAL							\$1,298,898	
Total Pendleton All							-\$17	\$7,010,322.27

=PORTER 293489/293401 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$9.529245					\$2,810,966		\$2,810,966.14
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$9.529245			\$294,983,081		\$2,810,966		\$2,810,966.14
						\$0		
County Services-Village/Ynstwn..	\$9.529245					\$898,132		\$898,131.86
NYS Medicaid - Village/Yngstn.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$9.529245			\$94,250,052		\$898,132		\$898,131.86
"Total" County - Porter				\$389,233,133		\$3,709,098		\$3,709,098.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.747387		c	\$314,132,964		\$234,779		\$234,779.00
RD 291 County Refuse	\$0.085743			\$401,305,245		\$34,409		\$34,409.00
Erroneous assmts included in Spec								\$112.00
Unpaid Village Tax								\$13,145.00
Unpaid School Tax								\$496,417.00
Ag District payment								
Omitted Tax & FE								\$10,486.00
PAY COUNTY TREASURER								\$3,922,146.00
Porter Town tax TOV	\$1.970075			\$295,575,476		\$582,306		\$583,903.00
Porter Town Tax Vlg.	\$1.970076			\$94,466,398		\$186,106		\$186,616.00
Total				\$390,041,874		\$768,412		
RD 341 Refuse		0.000000			1,945.00			\$0.00
LD 341 Ransomvl Light #1	\$0.338385			\$31,916,340		\$10,800		\$10,800.00
FD 341 Yngstwm. Fire Protection	\$0.998734			\$178,103,543		\$177,878		\$177,878.00
FD 342 Ransomvl. Fire "District"	\$2.076034			\$125,758,072		\$261,078		\$261,078.00
RO 347 Mal Grov Road District.		300.000000	PU		12.00		3600	\$3,600.00
" "		20.000000	SU		5.00		100	\$100.00
SD 344 Porter Lateral		0.623790	c cPU		10,099.55		6300	\$6,300.33
" "		0.000000	cSU		1,088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000			\$7,218,100				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		250.000000	c PU		199.00		49750	\$49,750.00
" " - Undev		50.000000	cSU		48.00		2400	\$2,400.00
" " - Non Benefi			MT					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$0.00
Unpaid Water								\$42,073.00
Unpaid Sewer								\$20,662.00
Unpaid Refuse								\$0.00
PAY TOWN SUPERVISOR								\$1,357,310.33
				PORTER TOWN BUDGET TOTAL		\$0		
PORTER GRAND TOTAL							\$0	\$5,855,756.33

=Royalton 293689/293601 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Royalton/TOV	\$8.343130					\$2,724,716		\$2,724,716.46
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$8.343130			\$326,582,045		\$2,724,716		\$2,724,716.46
County Services-Village/Mdlpt.	\$8.343130					\$393,673		\$393,672.54
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Middleport	\$8.343130			\$47,185,234		\$393,673		\$393,672.54
"Total" County - Royalton				\$373,767,279		\$3,118,389		\$3,118,389.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.631128		c	\$423,113,777		\$267,039		\$267,039.00
RD 291 County Refuse	\$0.072405			\$400,678,577		\$29,011		\$29,011.00
Erroneous assmts included in Spec								\$0.00
Unpaid Village Taxes								\$49,059.00
Unpaid School Taxes								\$449,751.00
Omitted Tax & F.Exempt								\$7,846.00
Pay County Treasurer								\$3,921,095.00
Town Tax(tov)	\$3.669130			\$330,057,550		\$1,211,024		\$1,213,048.00
Town Tax(vlg)	\$1.961920			\$47,361,769		\$92,920		\$93,210.00
Total Town Tax				\$377,419,319				
DR 361 Royalton Drainage	\$0.395989		m	\$350,069,997		\$138,624		\$138,624.00
LD 361 Gasport Light	\$0.481948		m	\$33,198,597		\$16,000		\$16,000.00
SD 361 Gasport Sewer O+M	\$5.344534		m	\$32,367,090		\$172,987		\$172,987.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$38,589,790				\$0.00
WD 367 Water Imprv - Pr Un		250.000000	cPU		2,349.00		\$587,250	\$587,250.81
WD 367 Water Improv - Sec Un		50.000000	cSU		63.00		\$3,150	\$3,150.00
WD 368 Water Unimproved - Pr Un		10.000000	cPU		581.00		\$5,810	\$5,810.00
WD 368 Water Unimproved - Sec U		1.000000	cSU		281.00		\$281	\$281.00
RD362 Refuse		181.750000	m		2,472.00		\$449,286	\$449,286.00
FD 361 Fire "District" Gasport	\$1.316426			\$33,596,255		\$44,227		\$44,227.00
FP 361 Royalton Fire Protection	\$1.458439			\$316,213,377		\$461,178		\$461,178.00
PD361 Paving District		0.000000	PU	\$0				\$0.00
TC 291 Town Charge								\$2,025.00
UR 291 Unpaid Refuse								\$273.00
US 291 Unpaid Sewer								\$6,990.00
UW 291 Unpaid Water								\$73,675.00
OT 291 Omitted Town Tax								\$0.00
Pay Town Supervisor								\$3,268,014.81
ROYALTON TOWN BUDGET TOTAL						\$3,185,052		
Royalton Total All							\$1	\$7,189,109.81

=SOMERSET 293889/293801 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$8.706616					\$1,053,319		\$1,053,319.47
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$8.706616			\$120,979,200		\$1,053,319		\$1,053,319.47
County Services-Village/Barker	\$8.706616					\$161,868		\$161,867.53
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$8.706616			\$18,591,325		\$161,868		\$161,867.53
"Total" County - Somerset				\$139,570,525		\$1,215,187		\$1,215,187.00
Other expenses due County				\$0		\$0		\$0.00
WD 384 County Water	\$0.660482		c	\$450,638,743		\$297,639		\$297,639.00
RD 291 County Refuse	\$0.075772			\$434,551,143		\$32,927		\$32,927.00
Unpaid Village Tax								\$1,776.00
Unpaid School Tax								\$118,467.00
Omitted tax & FE								\$3,283.00
Erroneous assmts included in Spec								\$19.00
PAY COUNTY TREASURER								\$1,669,298.00
Town Tax TOV	\$1.680156			\$121,623,198		\$204,346		\$204,608.00
Town Tax VLG	\$1.680159			\$18,660,140		\$31,352		\$31,392.00
Total				\$140,283,338		\$235,698		\$236,000.00
FD 381 Fire Protection	\$0.542749			\$434,823,421		\$236,000		\$236,000.00
LD 381 Light	\$0.451666			\$8,856,100		\$4,000		\$4,000.00
RD 381 Refuse		\$123.15			903.00		111208	\$111,208.00
SD 390 Sewer UN	\$0.168098	\$120.00	c cPU	\$63,272,605	747.00	\$10,636	89640	\$100,276.00
SD 391 Sewer < 300 '		\$0.20	cPU		68,884.15		13777	\$13,777.00
SD 392 Sewer >300'		\$0.02	cPU		11,587.01		232	\$232.00
SD 393 AES Fixed Amt.		\$288.00	cPU		100.00		28800	\$28,800.00
SD 394 AES		\$0.00	cPU		100.00			\$0.00
WD 381 Water #2	\$0.150000		c	\$423,540,574		\$63,531		\$63,528.91
WD 382 Water #2a	\$0.030000		c	\$425,062,574		\$12,752		\$12,752.00
WD 385 Water	\$0.110252		c	\$1,396,800		\$154		\$154.00
Unpaid Refuse								\$0.00
Unpaid Water								\$11,569.00
Unpaid Sewer								\$6,083.00
Town Charge								\$0.00
PAY SUPERVISOR								\$824,379.91
SOMERSET TOWN BUDGET TOTAL						\$806,728		
SOMERSET TOTAL ALL							(\$2)	\$2,493,677.91

=WHEATFIELD 294000 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$11.636614					\$9,945,671		\$9,945,671.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$11.636614			\$854,687,718		\$9,945,671		\$9,945,671.00
Other expenses due County						\$0		\$0.00
WD 404 County Water	\$0.916152		c	\$1,037,698,529		\$950,690		\$950,690.00
RD 291 County Refuse	\$0.105106			\$948,926,750		\$99,738		\$99,738.00
Unpaid School Taxes								\$795,550.00
County Sewer								
CS 400 County Sewer CAP	\$0.352085	10.050000		\$1,001,120,042	11,321.00	\$352,479	\$113,785	\$466,264.00
CS 401 Primary User Unit		182.090000			10,093.00		\$1,837,964	\$1,837,964.00
CS 401 Secondary User		15.660000			10,790.00		\$168,907	\$168,907.00
CS 402 Non User - Sec. Un.		15.650000			529.00		\$8,281	\$8,281.00
Erroneous assmts included in Spec								\$1,925.00
Omitted Taxes & F.Ex								\$14,005.00
PAY COUNTY TREASURER								\$14,288,995.00
Wheatfield Hghwy/Town Tax	\$0.000000			\$868,518,086		0		\$0.00
LD 401 Light #1 Fmt. Ft.		0.074898	PU		45,661.81		\$3,420	\$3,420.00
LD 402 Light #1 Units		10.000000	PU		368.00		\$3,680	\$3,680.00
LD 403 Light #2		0.000377	SU		10,357,531.57		\$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	\$1.160755		c	\$957,278,402		\$1,111,166		\$1,110,527.99
SD 402 Master Sewer Non User	\$0.399998		c	\$80,940,423		\$32,376		\$32,376.00
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	10,367,531.57			\$0.00
FP 401 Fire Protection	\$1.622275			\$949,886,913		\$1,540,978		\$1,540,000.00
WD 402 Sawyer Dr. Lateral		0.000000	SU		2.00			\$0.00
RD 403 Refuse - USER		138.890000	PU		6,280.00		\$872,251	\$871,960.00
" " NON USER		5.000000	SU		1,608.00		\$8,040	\$8,040.00
RD 404 Inducon Road		0.000000	SU		7,189,908.35			\$0.00
WD 408 Inducon Water		0.000000	SU		7,180,908.35			\$0.00
DR 401 Inducon Drainiage		0.000000	SU		7,180,908.35			\$0.00
SD 410 Inducon Sewer		0.000000	SU		7,180,638.35			\$0.00
LD 404 Inducon Light		0.000000	SU		7,180,908.35			\$0.00
Town Charges								\$4,185.00
Unpaid Water								\$57,651.00
Unpaid Sewer								\$16,489.00
PAY SUPERVISOR								\$3,669,228.99
WHEATFIELD TOWN BUDGET T							\$18	\$17,958,223.99
WHEATFIELD TOTAL ALL							\$18	\$17,958,223.99

=WILSON 294289/294201 = TAX LEVY 2018	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$8.898018					\$2,125,312		\$2,125,312.27
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Wilson/TOV	\$8.898018			\$238,852,328		\$2,125,312		\$2,125,312.27
								\$0.00
County Services-Village of Wilson	\$8.898018					\$416,094		\$416,093.73
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$8.898018			\$46,762,519		\$416,094		\$416,093.73
"Total" County - Wilson				\$285,614,847		\$2,541,406		\$2,541,406.00
								\$0.00
Other expenses due County						\$0		\$0.00
WD 425 County Water	\$0.701252		c	\$315,853,673		\$221,493		\$221,493.00
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec								\$0.00
Unpaid Village tax								\$9,583.00
Unpaid School tax								\$284,024.00
Omitted Taxes & F.EX								\$0.00
								\$0.00
PAY COUNTY TREASURER								\$3,056,506.00
Town Tax TOV	\$3.127105			\$239,921,269		\$750,259		\$750,259.00
Town Tax VLG	\$3.127105			\$47,022,731		\$147,045		\$147,045.00
Total Town Tax				\$286,944,000		\$897,304		
LD 421 Light #2 - Sunset	\$0.429163		m	\$6,990,350		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	763.642857	c	\$6,963,100	84.00		\$64,146	\$64,146.00
WD 421 Water #1 - Capital	\$0.185578		c	\$251,446,686		\$46,663		\$46,662.63
" " Water #1 - O & M.	\$0.318269			\$249,025,586		\$79,257		\$79,257.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,205,301				\$0.00
FR 420 Firemens Retrmt.	\$0.385871			\$285,069,631		\$110,000		\$110,000.00
Wilson Library Fund	\$0.346803			\$286,944,000		\$99,513		\$99,513.00
Unpaid Water								\$27,221.00
TC 291 Town Charges								\$1,151.00
PAY SUPERVISOR								\$1,328,254.63
WILSON TOWN BUDGET TOTAL							\$1,299,883	
WILSON TOTAL ALL							\$0	\$4,384,760.63

Tax Levy 2018	AD VAL RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
City of Lockport						
County Services	\$8.456783			\$5,873,524	\$13,662	\$5,887,186.23
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$8.456783	\$694,534,097		\$5,873,524	\$13,662	\$5,887,186.23
RD 291 County Refuse - Lkpt.	\$0.073220	\$743,392,180		\$54,431		\$54,431.00
Other expenses due County				\$0		\$0.00
Total County - City of Lockport				must be 0-----> (\$1)		\$5,941,617.23
City of Niagara Falls						
County Services	\$9.234148			\$11,846,200	\$67,713	\$11,913,911.01
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$9.234148	\$1,282,868,810		\$11,846,200	\$67,713	\$11,913,911.01
RD291 County Refuse - Nfalls	\$0.080451	\$1,482,477,737		\$119,267		\$119,267.00
Other expenses due County				\$0		\$0.00
Total County - Niagara Falls				must be 0-----> \$0		\$12,033,178.01
City of North Tonawanda						
County Services	\$8.949459			\$10,781,636	\$51,183	\$10,832,816.81
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$8.949459	\$1,204,724,868		\$10,781,636	\$51,183	\$10,832,816.81
RD291 County Refuse -NT	\$0.078512	\$1,280,569,316		\$100,540		\$100,540.00
Other expenses due County				\$0		\$0.00
Total County -North Tonawanda				must be 0-----> \$0		\$10,933,356.81

VILLAGE TAXES

2017 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	245	\$19,175,532	\$7.320000	\$140,364.89
LEWISTON (TOWN OF LEWISTON)	1208	\$149,154,242	\$7.380000	\$1,100,758.31
MIDDLEPORT (TOWN OF HARTLAND)	81	\$5,389,434	\$10.210537	\$55,029.02
MIDDLEPORT (TOWN OF ROYALTON)	662	\$47,839,795	\$10.210537	\$488,470.00
TOTAL MIDDLEPORT	743	\$53,229,229	\$0.000000	\$543,499.01
WILSON (TOWN OF WILSON)	585	\$48,829,075	\$6.979694	\$340,812.00
YOUNGSTOWN (TOWN OF PORTER)	919	\$94,081,646	\$6.938835	\$652,817.02

CITY TAXES

2018 CITY TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,188	\$694,534,097	\$17.702620	\$12,295,073
CITY OF NIAGARA FALLS	22,917	\$1,283,365,480	H-\$36.060027 NH-\$33.810371	\$30,423,347
CITY OF NORTH TONAWANDA	12,810	\$1,221,765,407	\$13.292720	\$16,240,585

2017-2018 SCHOOL TAX RATES BY SCHOOL DISTRICT

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NOTE: Beginning in the 2011-2012 School Tax year, "STAR Taxable Values" are computed based on the 2% STAR Cap

School District/Municipality	# of Parcels	Total Taxable	STAR Taxable	TAX RATE	Tax Levy
AKRON CSD					
LOCKPORT	41	\$4,129,339	\$3,310,839	17.061712	\$70,453.59
ROYALTON	704	\$71,742,142	\$57,577,362	18.957458	\$1,360,048.64
TOTAL	745	\$75,871,481	\$60,888,201		\$1,430,502.24
BARKER CSD					
HARTLAND	969	\$83,958,009	\$63,120,459	16.605234	\$1,394,142.39
HARTLAND LIBRARY		\$83,958,009	\$83,958,009	0.294071	\$24,689.62
NEWFANE	110	\$11,499,413	\$10,016,663	18.005354	\$207,051.00
NEWFANE LIBRARY		\$11,499,413	\$11,499,413	0.318867	\$3,666.78
SOMERSET	1,580	\$143,105,921	\$116,367,615	17.377442	\$2,486,814.84
SOMERSET LIBRARY		\$143,105,921	\$143,105,921	0.307747	\$44,040.42
TOTAL	2,659	\$238,563,343	\$189,504,737		\$4,160,405.05
LEWISTON-PORTER CSD					
LEWISTON	5,680	\$745,093,466	\$643,474,971	24.742617	\$18,435,562.26
PORTER	2,731	\$327,720,466	\$281,453,218	22.463980	\$7,361,905.99
TOTAL	8,411	\$1,072,813,932	\$924,928,189		\$25,797,468.25
LOCKPORT SD					
LOCKPORT CITY	8,188	\$701,733,997	\$561,727,989	26.766824	\$18,783,190.39
LOCKPORT CITY LIBRARY		\$701,733,997	\$701,733,997	1.035541	\$726,674.32
CAMBRIA	74	\$10,775,345	\$8,729,355	23.641051	\$254,740.48
CAMBRIA LIBRARY		\$10,775,345	\$10,775,345	0.914612	\$9,855.26
LOCKPORT TOWN	5,053	\$766,439,396	\$631,690,994	23.705028	\$18,168,467.34
LOCKPORT TOWN LIBRARY		\$766,439,396	\$766,439,396	0.917087	\$702,891.61
PENDLETON	72	\$16,251,013	\$15,929,373	27.818442	\$452,077.86
PENDLETON LIBRARY		\$16,251,013	\$16,251,013	1.076225	\$17,489.75
TOTAL	13,387	\$1,495,199,751	\$1,218,077,711		\$39,115,387.02
MEDINA CSD					
HARTLAND TOWN	53	\$3,902,125	\$2,717,570	23.545209	\$91,876.35
HARTLAND LIBRARY		\$3,902,125	\$3,902,125	1.432968	\$5,591.62
TOTAL	53	\$3,902,125	\$2,717,570		\$97,467.97
NEWFANE CSD					
CAMBRIA	77	\$10,350,493	\$8,396,543	23.137900	\$239,488.67
CAMBRIA LIBRARY		\$10,350,493	\$10,350,493	0.222059	\$2,298.42
LOCKPORT	525	\$66,732,910	\$53,440,810	23.137900	\$1,544,059.40
LOCKPORT LIBRARY		\$66,732,910	\$66,732,910	0.222059	\$14,818.64
NEWFANE	4,300	\$398,811,982	\$305,718,318	27.876988	\$11,117,676.84
NEWFANE LIBRARY		\$398,811,982	\$398,811,982	0.267541	\$106,698.56
WILSON	46	\$4,319,956	\$3,451,076	28.565309	\$123,400.88
WILSON LIBRARY		\$4,319,956	\$4,319,956	0.027415	\$118.43
TOTAL	4,948	\$480,215,341	\$371,006,747		\$13,148,559.83

2017-2018 SCHOOL TAX RATES BY SCHOOL DISTRICT

Page 1 of 2

NOTE: Beginning in the 2012-2013 School Tax year, "STAR Taxable Values" are computed based on the 2% STAR Cap

School District/Municipality	# of Parcels	Total Taxable	STAR Taxable	TAX RATE	Tax Levy
NIAGARA FALLS SD					
NIAGARA FALLS SD	22,917	\$1,332,106,992	\$1,022,511,069	19.389575	\$25,828,988.43
TOTAL	22,917	\$1,332,106,992	\$1,022,511,069		\$25,828,988.43
NORTH TONAWANDA SD					
NORTH TONAWANDA	12,810	\$1,254,686,732	\$975,166,794	22.353530	\$28,046,677.50
N. TONAWANDA LIBRARY		\$1,254,686,732	\$1,254,686,732	1.125640	\$1,412,325.57
TOTAL	12,810	\$1,254,686,732	\$975,166,794		\$29,459,003.08
NIAGARA-WHEATFIELD CSD					
CAMBRIA HOMESTEAD	164	\$22,824,269	\$17,359,609	16.303408	\$372,113.37
CAMBRIA NON-HOMEST.	51	\$3,395,775	\$3,395,775	21.655248	\$73,536.35
LEWISTON HOMESTEAD	1,192	\$106,706,525	\$81,381,005	23.479493	\$2,505,415.11
LEWISTON NON-HOMEST.	127	\$12,773,411	\$12,752,161	31.393630	\$401,003.74
NIAGARA HOMESTEAD	2,849	\$159,418,887	\$119,716,046	29.161620	\$4,648,913.00
NIAGARA NON-HOMEST.	911	\$115,416,740	\$108,161,919	39.079349	\$4,510,411.06
WHEATFIELD HOMEST.	5,466	\$580,756,722	\$484,643,781	25.943620	\$15,066,931.71
WHEAT. NON-HOMEST.	784	\$130,423,574	\$129,689,590	35.436985	\$4,621,818.24
TOTAL*	11,544	\$1,131,715,903	\$957,099,886		\$32,200,142.58
ROYALTON-HARTLAND CSD					
HARTLAND	1022	\$91,834,553	\$68,452,943	22.933606	\$2,106,097.46
HARTLAND LIBRARY		\$91,834,553	\$91,834,553	0.237401	\$21,801.61
LOCKPORT	216	\$30,852,203	\$26,085,703	20.640246	\$636,797.06
LOCKPORT LIBRARY		\$30,852,203	\$30,852,203	0.213661	\$6,591.91
ROYALTON	3121	\$286,581,153	\$220,518,103	22.933606	\$6,572,339.25
ROYALTON LIBRARY		\$286,581,153	\$286,581,153	0.237401	\$68,034.65
TOTAL	4359	\$409,267,909	\$315,056,749		\$9,411,661.94
STARPOINT CSD					
CAMBRIA	1790	\$314,041,331	\$265,997,318	19.668083	\$6,176,590.96
LOCKPORT	1638	\$264,895,653	\$227,463,810	19.668083	\$5,209,989.69
PENDLETON	3119	\$504,389,868	\$433,913,262	23.414385	\$11,809,978.56
ROYALTON	2	\$427,200	\$268,400	21.853426	\$9,335.78
WHEATFIELD	1440	\$160,964,949	\$138,999,479	31.722715	\$5,106,245.20
TOTAL	7989	\$1,244,719,001	\$1,066,642,269		\$28,312,140.20
WILSON CSD					
CAMBRIA	548	\$86,636,942	\$71,557,302	21.416503	\$1,855,460.33
NEWFANE	11	\$484,105	\$404,005	25.803016	\$12,491.37
PORTER	746	\$70,511,686	\$59,032,996	28.179609	\$1,986,991.74
WILSON	3055	\$290,451,310	\$235,887,978	26.440127	\$7,679,569.52
TOTAL	4360	\$448,084,043	\$366,882,281		\$11,534,512.96

* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

** Adjusted due to rounding

GRAND TOTALS	94,182	9,187,146,553	7,470,482,203		220,496,239.54
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ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

2016-2017 TO 2017-2018

SCHOOL DISTRICT	2016-2017 TAX LEVY	2017-2018 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$1,400,192	\$1,430,502	\$30,311	2.16%
BARKER	\$4,076,089	\$4,160,405	\$84,316	2.07% *
LEW-PORT	\$25,409,283	\$25,797,468	\$388,185	1.53%
LOCKPORT	\$38,539,992	\$39,115,387	\$575,395	1.49% *
MEDINA	\$92,425	\$97,468	\$5,043	5.46% *
NEWFANE	\$13,020,430	\$13,148,560	\$128,130	0.98% *
NIA. WHEATFIELD	\$31,960,121	\$32,200,143	\$240,022	0.75%
ROY- HART	\$9,874,807	\$9,411,662	-\$463,145	-4.69% *
STARPOINT	\$27,738,250	\$28,312,140	\$573,890	2.07%
WILSON	\$11,325,000	\$11,534,513	\$209,513	1.85%
NO. TONAWANDA	\$29,090,222	\$29,459,003	\$368,781	1.27% *
NIAGARA FALLS	\$25,828,989	\$25,828,988	-\$1	0.00%
TOTAL	\$218,355,798	\$220,496,240	\$2,140,442	0.98%

* These totals include Library Levy amounts

SCHOOL TAXABLE TOTALS COMPARISON

page 1 of 2

2016 - 2017 TO 2017 - 2018 0 USING FINAL EQUALIZATION RATES															
Municipality	2016-17 Taxable	%	2016-17 EQ Rate	Full Taxable Value	%	2017-18 Taxable	%	2017-18 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
AKRON CSD															
Lockport -T	\$4,061,654	5.37%	100.00%	\$4,061,654	5.27%	\$4,129,339	5.44%	100.00%	\$4,129,339	5.34%	\$67,685	0.07%	0.00%	\$67,685	0.07%
Royalton	\$71,546,488	94.63%	98.00%	\$73,006,620	94.73%	\$71,742,142	94.56%	98.00%	\$73,206,267	94.66%	\$195,654	-0.07%	0.00%	\$199,647	-0.07%
TOTAL	\$75,608,142	100.00%		\$77,068,274	100.00%	\$75,871,481	100.00%		\$77,335,606	100.00%	\$263,339	0.00%	0.00%	\$267,332	0.00%
BARKER CSD															
Hartland	\$83,526,317	35.08%	98.00%	\$85,230,936	33.38%	\$83,958,009	35.19%	98.00%	\$85,671,438	33.48%	\$431,692	0.11%	0.00%	\$440,502	0.11%
Newfane	\$11,502,453	4.83%	89.00%	\$12,924,104	5.06%	\$11,499,413	4.82%	89.00%	\$12,920,689	5.05%	-\$3,040	-0.01%	0.00%	-\$3,416	-0.01%
Somerset	\$143,055,547	60.09%	91.00%	\$157,203,898	61.56%	\$143,105,921	59.99%	91.00%	\$157,259,254	61.47%	\$50,374	-0.10%	0.00%	\$55,356	-0.10%
TOTAL	\$238,084,317	100.00%		\$255,358,938	100.00%	\$238,563,343	100.00%		\$255,851,380	100.00%	\$479,026	0.00%	0.00%	\$492,442	0.00%
LEWISTON-PORTER CSD															
Lewiston	\$737,266,025	69.37%	71.00%	\$1,038,402,852	72.35%	\$745,093,466	69.45%	71.00%	\$1,049,427,417	72.42%	\$7,827,441	0.08%	0.00%	\$11,024,565	0.07%
Porter	\$325,474,132	30.63%	82.00%	\$396,919,673	27.65%	\$327,720,466	30.55%	82.00%	\$399,659,105	27.58%	\$2,246,334	-0.08%	0.00%	\$2,739,432	-0.07%
TOTAL	\$1,062,740,157	100.00%		\$1,435,322,525	100.00%	\$1,072,813,932	100.00%		\$1,449,086,522	100.00%	\$10,073,775	0.00%	0.00%	\$13,763,996	0.00%
LOCKPORT SCHOOL DIST.															
Lockport-C	\$711,028,422	47.60%	92.00%	\$772,856,980	49.58%	\$701,733,997	46.93%	92.00%	\$762,754,345	48.91%	-\$9,294,425	-0.66%	0.00%	-\$10,102,636	-0.67%
Cambria	\$9,118,049	0.61%	90.00%	\$10,131,166	0.65%	\$10,775,345	0.72%	90.00%	\$11,972,606	0.77%	\$1,657,296	0.11%	0.00%	\$1,841,440	0.12%
Lockport-T	\$757,469,499	50.70%	100.00%	\$757,469,499	48.59%	\$766,439,396	51.26%	100.00%	\$766,439,396	49.14%	\$8,969,897	0.56%	0.00%	\$8,969,897	0.55%
Pendleton	\$16,264,830	1.09%	88.00%	\$18,482,761	1.19%	\$16,251,013	1.09%	88.00%	\$18,467,060	1.18%	-\$13,817	0.00%	0.00%	-\$15,701	0.00%
TOTAL	\$1,493,880,800	100.00%		\$1,558,940,406	100.00%	\$1,495,199,751	100.00%		\$1,559,633,406	100.00%	\$1,318,951	0.00%	0.00%	\$693,000	0.00%
MEDINA CSD															
Hartland	\$3,889,855	100.00%	98.00%	\$3,969,240	100.00%	\$3,902,125	100.00%	98.00%	\$3,981,760	100.00%	\$12,270	0.00%	0.00%	\$12,520	0.00%
TOTAL	\$3,889,855	100.00%		\$3,969,240	100.00%	\$3,902,125	100.00%		\$3,981,760	100.00%	\$12,270	0.00%	0.00%	\$12,520	0.00%
NEWFANE CSD															
Cambria	\$8,376,624	1.76%	90.00%	\$9,307,360	1.77%	\$10,350,493	2.16%	90.00%	\$11,500,548	2.16%	\$1,973,869	0.39%	0.00%	\$2,193,188	0.39%
Lockport-T	\$64,967,096	13.68%	100.00%	\$64,967,096	12.36%	\$66,732,910	13.90%	100.00%	\$66,732,910	12.56%	\$1,765,814	0.21%	0.00%	\$1,765,814	0.20%
Newfane	\$397,164,803	83.65%	89.00%	\$446,252,588	84.91%	\$398,811,982	83.05%	89.00%	\$448,103,351	84.32%	\$1,647,179	-0.60%	0.00%	\$1,850,763	-0.59%
Wilson	\$4,270,306	0.90%	85.00%	\$5,023,889	0.96%	\$4,319,956	0.90%	85.00%	\$5,082,301	0.96%	\$49,650	0.00%	0.00%	\$58,412	0.00%
TOTAL	\$474,778,829	100.00%		\$525,550,933	100.00%	\$480,215,341	100.00%		\$531,419,110	100.00%	\$5,436,512	0.00%	0.00%	\$5,868,176	0.00%
NIAGARA-WHEATFIELD CSD															
Cambria	\$21,092,394	1.89%	90.00%	\$23,435,993	1.31%	\$26,220,044	2.32%	90.00%	\$29,133,382	1.60%	\$5,127,650	0.42%	0.00%	\$5,697,389	0.29%
Lewiston	\$118,121,233	10.60%	71.00%	\$166,367,934	9.29%	\$119,479,936	10.56%	71.00%	\$168,281,600	9.26%	\$1,358,703	-0.05%	0.00%	\$1,913,666	-0.03%
Niagara	\$270,393,066	24.27%	56.00%	\$482,844,761	26.97%	\$274,835,627	24.28%	56.00%	\$490,777,905	27.01%	\$4,442,561	0.01%	0.00%	\$7,933,145	0.04%
Wheatfield	\$704,294,643	63.23%	63.00%	\$1,117,928,005	62.43%	\$711,180,296	62.84%	63.00%	\$1,128,857,613	62.13%	\$6,885,653	-0.39%	0.00%	\$10,929,608	-0.31%
TOTAL	\$1,113,901,336	100.00%		\$1,790,576,693	100.00%	\$1,131,715,903	100.00%		\$1,817,050,500	100.00%	\$17,814,567	0.00%	0.00%	\$26,473,808	0.00%

SCHOOL TAXABLE TOTALS COMPARISON

page 2 of 2

2016 - 2017 TO 2017 - 2018 0 USING FINAL EQUALIZATION RATES															
Municipality	2016-17 Taxable	%	2016-17 EQ Rate	Full Taxable Value	%	2017-18 Taxable	%	2017-18 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
ROYALTON HARTLAND CSD															
Hartland	\$91,798,624	21.27%	98.00%	\$93,672,065	21.30%	\$91,834,553	22.44%	98.00%	\$93,708,728	22.47%	\$35,929	1.17%	0.00%	\$36,662	1.18%
Lockport	\$29,961,442	6.94%	100.00%	\$29,961,442	6.81%	\$30,852,203	7.54%	100.00%	\$30,852,203	7.40%	\$890,761	0.60%	0.00%	\$890,761	0.59%
Royalton	\$309,897,923	71.79%	98.00%	\$316,222,370	71.89%	\$286,581,153	70.02%	98.00%	\$292,429,748	70.13%	(\$23,316,770)	-1.77%	0.00%	(\$23,792,622)	-1.76%
TOTAL	\$431,657,989	100.00%		\$439,855,878	100.00%	\$409,267,909	100.00%		\$416,990,679	100.00%	(\$22,390,080)	0.00%	0.00%	-\$22,865,199	0.00%
STARPOINT CSD															
Cambria	\$257,168,766	22.01%	90.00%	\$285,743,073	21.04%	\$314,041,331	25.23%	90.00%	\$348,934,812	24.18%	\$56,872,565	3.22%	0.00%	\$63,191,739	3.14%
Lockport	\$256,815,970	21.98%	100.00%	\$256,815,970	18.91%	\$264,895,653	21.28%	100.00%	\$264,895,653	18.36%	\$8,079,683	-0.69%	0.00%	\$8,079,683	-0.56%
Pendleton	\$496,024,135	42.44%	88.00%	\$563,663,790	41.51%	\$504,389,868	40.52%	88.00%	\$573,170,305	39.72%	\$8,365,733	-1.92%	0.00%	\$9,506,515	-1.79%
Royalton	\$427,200	0.04%	98.00%	\$435,918	0.03%	\$427,200	0.03%	98.00%	\$435,918	0.03%	\$0	0.00%	0.00%	\$0	0.00%
Wheatfield	\$158,227,032	13.54%	63.00%	\$251,154,019	18.50%	\$160,964,949	12.93%	63.00%	\$255,499,919	17.71%	\$2,737,917	-0.61%	0.00%	\$4,345,900	-0.79%
TOTAL	\$1,168,663,103	100.00%		\$1,357,812,771	100.00%	\$1,244,719,001	100.00%		\$1,442,936,607	100.00%	\$76,055,898	0.00%	0.00%	\$85,123,837	0.00%
WILSON CSD															
Cambria	\$71,542,843	24.71%	90.00%	\$79,492,048	15.70%	\$86,636,942	29.83%	90.00%	\$96,263,269	18.35%	\$15,094,099	5.12%	0.00%	\$16,771,221	2.65%
Newfane	\$485,909	0.11%	89.00%	\$545,965	0.11%	\$484,105	0.11%	89.00%	\$543,938	0.10%	(\$1,804)	0.00%	0.00%	(\$2,027)	0.00%
Porter	\$70,273,207	16.27%	82.00%	\$85,699,033	16.93%	\$70,511,686	15.74%	82.00%	\$85,989,861	16.39%	\$238,479	-0.54%	0.00%	\$290,828	-0.53%
Wilson	\$289,496,819	67.04%	85.00%	\$340,584,493	67.27%	\$290,451,310	64.82%	85.00%	\$341,707,424	65.15%	\$954,491	-2.22%	0.00%	\$1,122,931	-2.12%
TOTAL	\$431,798,778	108.14%		\$506,321,539	100.00%	\$448,084,043	110.49%		\$524,504,492	100.00%	\$16,285,265	2.35%	0.00%	\$18,182,953	0.00%
NORTH TONAWANDA SCHOOL DIST.															
City of N.T.	\$1,245,195,903	100.00%	87.00%	\$1,431,259,659	100.00%	\$1,254,686,732	100.00%	87.00%	\$1,442,168,657	100.00%	\$9,490,829	0.00%	0.00%	\$10,908,999	0.00%
TOTAL	\$1,245,195,903	100.00%		\$1,431,259,659	100.00%	\$1,254,686,732	100.00%		\$1,442,168,657	100.00%	\$9,490,829	0.00%	0.00%	\$10,908,999	0.00%
NIAGARA FALLS SCHOOL DIST.															
Homestead	\$1,337,779,300	100.61%	90.00%	\$1,486,421,444	95.02%	\$1,332,106,992	100.00%	84.00%	\$1,585,841,657	101.19%	\$2,425,526	0.00%	-6.00%	\$21,510,521	1.19%
Non-Home.	* CNF no longer uses homestead/non-homestead split values for SD					* CNF no longer uses homestead/non-homestead split values for SD									
TOTAL	\$1,329,681,466	100.00%		\$1,564,331,136	100.00%	\$1,332,106,992	100.00%		\$1,567,184,696	100.00%	\$2,425,526	0.00%	0.00%	\$2,853,560	0.00%
GRAND TOTALS															
				\$9,069,880,675		\$10,946,367,992		\$9,187,146,553		\$11,088,143,416		\$117,265,878		\$141,775,424	

SECTION III

TAX LEVY INFORMATION

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

PAGES 35 - 44

2018 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2018 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City portion of "Total" RPTL 520 Pro-Rata Taxes levied	"Actual" RPTL 520 Pro-Rata Taxes Levied in town/city	Net County Levy	Chargebacks included in 2017 tax levy:				Total Charge- backs
							Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$3,114,836	\$0	\$0	\$9,119	\$2,420	\$3,108,137	\$15,000	\$7,203	\$2,888	\$26,042	\$51,133
Hartland	\$1,385,000	\$0	\$0	\$4,055	\$5,358	\$1,386,303	\$65,000	\$5,841	\$0	\$20,474	\$91,315
Lewiston	\$8,713,865	\$0	\$0	\$25,510	\$21,846	\$8,710,201	\$82,000	\$18,735	\$112	\$90,871	\$191,718
Lockport	\$7,947,842	\$0	\$0	\$23,268	\$16,921	\$7,941,495	\$100,000	\$19,165	\$0	\$102,545	\$221,710
Newfane	\$3,419,966	\$0	\$0	\$10,012	\$2,968	\$3,412,922	\$75,000	\$11,044	\$190	\$48,982	\$135,216
Niagara	\$3,411,708	\$0	\$0	\$9,988	\$10,224	\$3,411,944	\$20,000	\$9,361	\$0	\$42,494	\$71,855
Pendleton	\$4,262,887	\$0	\$0	\$12,480	\$4,876	\$4,255,283	\$40,000	\$8,402	\$0	\$36,454	\$84,856
Porter	\$3,641,364	\$0	\$0	\$10,660	\$10,486	\$3,641,190	\$30,000	\$9,046	\$112	\$39,348	\$78,506
Royalton	\$2,951,521	\$0	\$0	\$8,641	\$7,846	\$2,950,726	\$125,000	\$9,770	\$0	\$40,739	\$175,509
Somerset	\$1,154,708	\$0	\$0	\$3,380	\$3,283	\$1,154,611	\$45,000	\$4,544	\$19	\$14,315	\$63,878
Wheatfield	\$9,808,375	\$0	\$0	\$28,714	\$14,005	\$9,793,666	\$55,000	\$18,505	\$1,925	\$92,505	\$167,935
Wilson	\$2,506,728	\$0	\$0	\$7,339	\$0	\$2,499,389	\$3,000	\$6,992	\$0	\$32,025	\$42,017
CITIES											
Lockport	\$5,551,873	\$0	\$0	\$16,253	\$13,662	\$5,549,282	\$190,000	\$22,696	\$0	\$125,208	\$337,904
Niagara Falls	\$11,281,351	\$0	\$0	\$33,027	\$67,713	\$11,316,037	\$355,000	\$2,453	\$0	\$240,423	\$597,876
North Tonawanda	\$10,365,098	\$0	\$0	\$30,344	\$51,183	\$10,385,937	\$200,000	\$37,883	\$0	\$208,999	\$446,882
TOTAL	\$79,517,122	\$0	\$0	\$232,790	\$232,791	\$79,517,123	\$1,400,000	\$191,640	\$5,246	\$1,161,424	\$2,758,310

Niagara County, New York

2018 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	2016-2017 VILLAGE RELEVY	2017-2018 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
TOWNS								
Cambria	\$0	\$3,159,270	\$334,374	\$0	\$0	\$0	\$418,890.00	\$3,912,534.00
Hartland	\$0	\$1,477,618	\$122,427	\$13,854	\$0	\$3,777	\$225,959.00	\$1,843,635.00
Lewiston	\$0	\$8,901,919	\$773,141	\$81,336	\$195,918	\$23,596	\$782,286.00	\$10,758,196.00
Lockport (Town)	\$0	\$8,163,205	\$726,645	\$80,001	\$0	\$0	\$835,232.00	\$9,805,083.00
Newfane	\$0	\$3,548,138	\$320,171	\$0	\$0	\$0	\$644,020.00	\$4,512,329.00
Niagara	\$0	\$3,483,799	\$334,180	\$0	\$0	\$0	\$515,995.00	\$4,333,974.00
Pendleton	\$0	\$4,340,139	\$381,965	\$41,305	\$542,894	\$0	\$362,736.00	\$5,669,039.00
Porter	\$0	\$3,719,696	\$234,779	\$34,409	\$0	\$13,145	\$496,417.00	\$4,498,446.00
Royalton	\$0	\$3,126,235	\$267,039	\$29,011	\$0	\$49,059	\$449,751.00	\$3,921,095.00
Somerset	\$0	\$1,218,489	\$297,639	\$32,927	\$0	\$1,776	\$118,467.00	\$1,669,298.00
Wheatfield	\$0	\$9,961,601	\$950,690	\$99,738	\$2,481,416	\$0	\$795,550.00	\$14,288,995.00
Wilson	\$0	\$2,541,406	\$221,493	\$0	\$0	\$9,583	\$284,024.00	\$3,056,506.00
CITIES								
City of Lockport	\$0	\$5,887,186	\$0	\$54,431	\$0	\$0	\$0.00	\$5,941,617.00
City of Niagara Falls	\$0	\$11,913,913	\$0	\$119,267	\$0	\$0	\$0.00	\$12,033,180.00
City of North Tonawanda	\$0	\$10,832,819	\$0	\$100,540	\$0	\$0	\$0.00	\$10,933,359.00
TOTAL	\$0	\$82,275,433	\$4,964,543	\$686,819	\$3,220,228	\$100,936	\$5,929,327	\$97,177,286

2018 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	\$765,559	1758949.73	\$32,915	\$2,557,423.73	\$6,469,957.73
Hartland	\$439,483	\$0	901454.04	\$26,394	\$1,367,331.04	\$3,210,966.04
Lewiston	\$545,448	\$499,000	2740735.85	\$272,812	\$4,057,995.85	\$14,816,191.85
Lockport - (Town)	\$0	\$0	6227000.36	\$175,421	\$6,402,421.36	\$16,207,504.36
Newfane	\$0	\$0	2228693.18	\$199,149	\$2,427,842.18	\$6,940,171.18
Niagara	\$0	\$672,898	1564885.13	\$170,553	\$2,408,336.13	\$6,742,310.13
Pendleton	\$0	\$206,659	1092239.27	\$42,385	\$1,341,283.27	\$7,010,322.27
Porter	\$770,519	\$0	524056.33	\$62,735	\$1,357,310.33	\$5,855,756.33
Royalton	\$698,256	\$608,002	1878793.81	\$82,963	\$3,268,014.81	\$7,189,109.81
Somerset	\$236,000	\$0	570727.91	\$17,652	\$824,379.91	\$2,493,677.91
Wheatfield	\$0	\$0	3590903.99	\$78,325	\$3,669,228.99	\$17,958,223.99
Wilson	\$555,176	\$342,128	402578.63	\$28,372	\$1,328,254.63	\$4,384,760.63
CITIES						
City of Lockport						\$5,941,617.00
City of Niagara Falls						\$12,033,180.00
City of North Tonawanda						\$10,933,359.00
TOTAL	\$3,244,882	\$3,094,246	23481018.23	\$1,189,676	\$31,009,822.23	\$128,187,108.23

2018 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

TOWN	CODE	2017 TAXABLE VALUE	2017 EQ.RATE	PROJECTED EQ. FULL VALUE	2018 Tax Levy per budget	TAX RATE 2018 budget	% OF 2018 TAX LEVY	Prior year %	% Change
CAMBRIA	WD203	\$588,672,529	100.00	\$588,672,529	\$334,374	\$0.568013	6.7%	6.4%	4.5%
HARTLAND	WD223	\$193,981,750	90.00	\$215,535,278	\$122,427	\$0.631127	2.5%	2.4%	4.1%
LEWISTON	WD259	\$939,179,054	69.00	\$1,361,129,064	\$773,141	\$0.823209	15.6%	15.7%	-1.1%
LOCKPORT	WD263	\$1,279,272,676	100.00	\$1,279,272,676	\$726,645	\$0.568015	14.6%	15.0%	-2.3%
NEWFANE	WD283	\$467,843,554	83.00	\$563,666,933	\$320,171	\$0.684355	6.4%	6.3%	2.7%
NIAGARA	WD302	\$329,464,726	56.00	\$588,329,868	\$334,180	\$1.014312	6.7%	7.0%	-4.4%
PENDLETON	WD324	\$564,862,852	84.00	\$672,455,776	\$381,965	\$0.676208	7.7%	7.5%	2.1%
PORTER	WD344	\$314,132,964	76.00	\$413,332,847	\$234,779	\$0.747388	4.7%	4.6%	3.4%
ROYALTON	WD364	\$423,113,777	90.00	\$470,126,419	\$267,039	\$0.631127	5.4%	5.2%	4.4%
SOMERSET	WD384	\$450,638,743	86.00	\$523,998,538	\$297,639	\$0.660482	6.0%	5.9%	1.3%
WHEATFIELD	WD404	\$1,037,698,529	62.00	\$1,673,707,305	\$950,690	\$0.916152	19.1%	19.5%	-1.8%
WILSON	WD425	\$315,853,673	81.00	\$389,942,806	\$221,493	\$0.701253	4.5%	4.4%	0.4%
GRAND TOTALS		\$6,904,714,827		\$8,740,170,039	\$4,964,543				

Niagara County Sewer District

2018 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$92,803	\$172,562	\$265,366	\$265,366	\$0
Lewiston	\$58,502	\$137,417	\$195,918	\$0	\$195,918
Lockport	\$244,682	\$1,297,023	\$1,541,705	\$1,541,705	\$0
Niagara	\$115,930	\$526,707	\$642,637	\$642,637	\$0
Pendleton	\$180,271	\$362,623	\$542,894	\$0	\$542,894
Wheatfield	\$466,264	\$2,015,152	\$2,481,416	\$0	\$2,481,416
TOTALS	\$1,158,451	\$4,511,484	\$5,669,935	\$2,449,707	\$3,220,228

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

2018 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2017 TAXABLE VALUE	NYS 2017 Final EQ RATES	2017 EQUALIZED FULL VALUE	% of Equalized Full Value	2018 SHARE/LEVY	2018 Net tax Levy	2018 "Actual" Tax Rate	2018 "Full Value" Tax Rate
CITY OF LOCKPORT	8,176	\$743,392,180	89.00%	\$835,272,112	7.9%	\$54,431	\$54,431	0.0732198	0.065165
CITY OF NIAGARA FALLS	22,917	\$1,482,477,737	81.00%	\$1,830,219,428	17.4%	\$119,267	\$119,267	0.0804511	0.065165
CITY OF NORTH TONAWANDA	12,791	\$1,280,569,316	83.00%	\$1,542,854,598	14.6%	\$100,540	\$100,540	0.0785120	0.065165
HARTLAND	2,044	\$191,342,550	90.00%	\$212,602,833	2.0%	\$13,854	\$13,854	0.0724042	0.065165
LEWISTON	6,879	\$861,223,754	69.00%	\$1,248,150,368	11.8%	\$81,336	\$81,336	0.0944424	0.065165
LOCKPORT (TOWN)	7,463	\$1,227,670,071	100.00%	\$1,227,670,071	11.6%	\$80,001	\$80,001	0.0651649	0.065165
PENDLETON	3,184	\$532,436,839	84.00%	\$633,853,380	6.0%	\$41,305	\$41,305	0.0775773	0.065165
PORTER	3,464	\$401,305,245	76.00%	\$528,033,217	5.0%	\$34,409	\$34,409	0.0857427	0.065165
ROYALTON	3,937	\$400,678,577	90.00%	\$445,198,419	4.2%	\$29,011	\$29,011	0.0724047	0.065165
SOMERSET	1,566	\$434,551,143	86.00%	\$505,292,027	4.8%	\$32,927	\$32,927	0.0757724	0.065165
WHEATFIELD	7,653	\$948,926,750	62.00%	\$1,530,527,016	14.5%	\$99,738	\$99,738	0.1051061	0.065165
								Average Tax Rate	
TOTAL	80,074	\$8,504,574,162	0.00%	\$10,539,673,469	100.0%	\$686,819	\$686,819	0.0800725	0.065165

RETURNED SCHOOL TAXES 2017-2018 PER NIAGARA COUNTY TREASURER

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>AKRON CSD</u>		
LOCKPORT	\$2,245.91	\$2,403.12
ROYALTON	\$34,825.41	\$37,263.19
TOTAL	\$37,071.32	\$39,666.31

<u>BARKER CSD</u>		
HARTLAND	\$82,157.49	\$87,908.51
NEWFANE	\$6,280.41	\$6,720.04
SOMERSET	\$110,716.63	\$118,466.80
TOTAL	\$199,154.53	\$213,095.35

<u>LEW-PORT CSD</u>		
LEWISTON	\$591,018.29	\$632,389.57
PORTER	\$354,226.91	\$379,022.79
TOTAL	\$945,245.20	\$1,011,412.36

<u>LOCKPORT CITY SD</u>		
CAMBRIA	\$7,894.44	\$8,447.05
LOCKPORT	\$531,357.13	\$568,552.13
PENDLETON	\$19,701.69	\$21,080.81
TOTAL	\$558,953.26	\$598,079.99

<u>MEDINA CSD</u>		
HARTLAND	\$7,450.06	\$7,971.56
TOTAL	\$7,450.06	\$7,971.56

<u>NEWFANE CSD</u>		
CAMBRIA	\$15,689.57	\$16,787.84
LOCKPORT	\$69,231.48	\$74,077.68
NEWFANE	\$595,607.93	\$637,300.49
WILSON	\$6,479.87	\$6,933.46
TOTAL	\$687,008.85	\$735,099.47

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>NIAGARA WHEATFIELD CSD</u>		
CAMBRIA	\$25,809.54	\$27,616.21
LEWISTON	\$140,090.29	\$149,896.61
NIAGARA	\$482,237.88	\$515,994.53
WHEATFIELD	\$657,106.66	\$703,104.13
TOTAL	\$1,305,244.37	\$1,396,611.48

<u>ROY-HART CSD</u>		
HARTLAND	\$121,569.23	\$130,079.07
LOCKPORT	\$12,290.42	\$13,150.75
ROYALTON	\$382,400.96	\$409,169.03
TOTAL	\$516,260.61	\$552,398.85

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

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

<u>TOWN TOTALS</u>	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>
	\$418,890.40	\$225,959.14	\$782,286.18	\$835,231.59	\$644,020.53
	<u>NIAGARA</u>	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>
	\$515,994.53	\$362,735.67	\$496,417.01	\$449,751.22	\$118,466.80
	<u>WHEATFIELD</u>	<u>WILSON</u>			
	\$795,549.87	\$284,023.71			
			<u>TOTAL RELEVY</u>		
			\$5,929,326.65		

RETURNED 2017 VILLAGE TAXES FOR THE 2018 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$1,660.05	\$1,776.25
LEWISTON (LEWISTON)	\$22,052.78	\$23,596.48
MIDDLEPORT (HARTLAND)	\$3,529.56	\$3,776.63
MIDDLEPORT (ROYALTON)	\$45,849.37	\$49,058.83
WILSON (WILSON)	\$8,955.82	\$9,582.73
YOUNGSTOWN (PORTER)	\$12,284.70	\$13,144.63
TOTAL	\$94,332.28	\$100,935.55

2018 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 2016	Aggregate State Aid 2015	Difference
CAMBRIA	\$24,000	\$75,000	\$0	\$0	\$0	\$85,000	\$0			\$184,000	\$185,784	(1,784.00)
HARTLAND	\$25,000	\$35,000	\$0	\$0	\$1,500	\$135,000	\$0			\$196,500	\$196,500	0.00
LEWISTON	\$85,269	\$252,000	\$0	\$0	\$0	\$196,000	\$0			\$533,269	\$456,269	77,000.00
LOCKPORT	\$70,000	\$260,000	\$0	\$0	\$0	\$195,100	\$0	A 3000 State Grant Day Rd Park	\$50,000	\$575,100	\$574,000	1,100.00
NEWFANE	\$59,094	\$100,000	\$0	\$0	\$14,000	\$189,450	\$0			\$362,544	\$333,594	28,950.00
NIAGARA	\$64,691	\$50,000	\$0	\$0	\$0	\$68,627	\$0	DA 3089 State Aid, Other	\$0	\$183,318	\$163,491	19,827.00
PENDLETON	\$0	\$150,000	\$0	\$0	\$0	\$105,000	\$0	A 3201.3501 Trail Grant	\$568,000	\$873,000	\$691,000	182,000.00
PORTER	\$35,000	\$80,000	\$0	\$50,000	\$3,000	\$75,000	\$0	A3089 State Aid (other)	\$0	\$243,000	\$243,000	0.00
ROYALTON	\$43,500	\$70,000	\$0	\$40,000	\$1,700	\$200,238	\$0			\$355,438	\$315,238	40,200.00
SOMERSET	\$15,152	\$25,000	\$0	\$0	\$0	\$119,000	\$0			\$159,152	\$150,152	9,000.00
WHEATFIELD	\$55,227	\$325,000	\$0	\$0	\$0	\$120,107	\$0			\$500,334	\$465,819	34,515.00
WILSON	\$25,000	\$55,000	\$0	\$0	\$1,000	\$100,000	\$0		\$1,500	\$182,500	\$182,500	0.00
TOTALS	\$501,933	\$1,477,000	\$0	\$90,000	\$21,200	\$1,588,522	\$0		\$619,500	\$4,348,155	\$3,957,347	390,808.00

COUNTY STATE AID FIGURE \$39,619,919

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2010 TO 2018

CITIES	Roll	2010	2011	2012	2013**	2014	2015	2016	2017	2018
City of North Tonawanda	5	\$195,919.11	\$147,174.51	\$154,723.12	\$212,207.34	\$214,266.33	\$210,704.88	\$206,606.29	\$204,518.84	\$198,025.64
	6	\$155,584.34	\$149,383.61	\$156,821.33	\$152,244.88	\$153,842.93	\$162,460.42	\$157,687.15	\$161,871.91	\$166,063.04
	7	\$14,251.44	\$15,645.23	\$18,345.97	\$23,588.37	\$23,821.59	\$26,488.94	\$26,771.98	\$30,416.01	\$24,902.30
Total		\$365,754.89	\$312,203.35	\$329,890.42	\$388,040.59	\$391,930.85	\$399,654.24	\$391,065.42	\$396,806.76	\$388,990.98
City of Niagara Falls	5	\$433,509.47	\$463,013.88	\$449,459.36	\$458,728.69	\$461,760.05	\$461,950.34	\$447,048.32	\$461,325.62	\$453,762.93
	6	\$366,178.81	\$367,448.16	\$374,602.39	\$379,677.52	\$378,769.11	\$358,313.24	\$399,547.97	\$388,519.17	\$399,073.89
	7	\$41,259.10	\$44,723.41	\$54,821.16	\$58,412.15	\$64,757.98	\$71,562.92	\$70,131.26	\$72,206.08	\$78,545.99
Total		\$840,947.38	\$875,185.45	\$878,882.91	\$896,818.36	\$905,287.14	\$891,826.50	\$916,727.55	\$922,050.87	\$931,382.81
City of Lockport	5	\$182,323.70	\$187,823.20	\$185,110.30	\$176,042.14	\$165,010.15	\$165,118.15	\$168,600.03	\$167,332.02	\$167,948.38
	6	\$152,160.99	\$155,176.24	\$173,751.94	\$174,412.07	\$171,983.06	\$171,048.65	\$168,520.76	\$178,330.90	\$181,814.36
	7	\$11,306.36	\$10,026.27	\$11,555.92	\$12,086.90	\$13,297.95	\$14,174.97	\$15,177.44	\$16,060.78	\$15,557.37
Total		\$345,791.05	\$353,025.71	\$370,418.16	\$362,541.11	\$350,291.16	\$350,341.77	\$352,298.23	\$361,723.70	\$365,320.11
Total Cities		\$1,552,493.32	\$1,540,414.51	\$1,579,191.49	\$1,647,400.06	\$1,647,509.15	\$1,641,822.51	\$1,660,091.20	\$1,680,581.33	\$1,685,693.90

TOWNS	2010	2011	2012	2013	2014	2015	2016	2017	2018
Cambria	\$484,662.45	\$515,828.98	\$507,172.87	\$516,385.87	\$509,839.16	\$549,289.82	\$565,463.01	\$569,306.41	\$634,848.69
Hartland	\$123,059.76	\$131,135.48	\$119,648.24	\$122,204.34	\$118,861.27	\$100,500.94	\$98,578.90	\$100,080.16	\$103,765.14
Lewiston	\$475,535.00	\$513,994.80	\$512,574.50	\$516,915.99	\$511,634.21	\$520,028.18	\$531,584.91	\$602,855.01	\$603,935.18
Lockport	\$567,455.59	\$596,685.05	\$579,550.16	\$578,035.99	\$535,024.55	\$570,023.28	\$644,987.29	\$628,862.02	\$748,286.86
Newfane	\$169,082.28	\$172,917.94	\$174,367.57	\$188,718.47	\$183,434.67	\$184,084.86	\$178,417.41	\$190,401.81	\$189,293.18
Niagara	\$451,113.28	\$464,342.41	\$456,198.08	\$450,600.09	\$440,180.47	\$435,999.75	\$454,964.49	\$453,010.58	\$453,686.83
Pendleton	\$350,394.60	\$367,789.92	\$366,695.44	\$373,611.82	\$362,521.92	\$353,400.11	\$355,311.53	\$366,113.08	\$368,446.04
Porter	\$98,971.25	\$103,592.49	\$99,803.15	\$96,719.72	\$95,000.16	\$95,925.46	\$99,710.45	\$105,980.09	\$108,012.23
Royalton	\$458,562.99	\$468,604.23	\$474,556.28	\$488,467.35	\$491,152.05	\$534,310.24	\$533,499.31	\$557,683.39	\$577,989.00
Somerset	\$179,096.39	\$176,144.12	\$178,877.45	\$119,674.56	\$115,804.46	\$117,154.36	\$116,077.34	\$123,975.53	\$138,064.85
Wheatfield	\$534,803.52	\$573,030.83	\$542,408.95	\$544,472.22	\$536,305.97	\$523,471.32	\$526,266.76	\$520,609.61	\$520,443.61
Wilson	\$112,992.06	\$111,848.90	\$108,642.46	\$110,130.43	\$106,652.15	\$103,983.27	\$111,467.15	\$115,557.37	\$117,359.54
Total Towns	\$4,005,729.17	\$4,195,915.15	\$4,120,495.15	\$4,105,936.85	\$4,006,411.04	\$4,088,171.59	\$4,216,328.55	\$4,334,435.06	\$4,564,131.15
Total County	\$5,558,222.49	\$5,736,329.66	\$5,699,686.64	\$5,753,336.91	\$5,653,920.19	\$5,729,994.10	\$5,876,419.75	\$6,015,016.39	\$6,249,825.05

SECTION IV

ASSESSMENT INFORMATION

- **RESIDENTIAL VALUES**
- **EQUALIZATION RATES &
RESIDENTIAL ASSESSMENT RATIOS**
- **ASSESSMENT HISTORY**
- **EXEMPTION TOTALS**
- **WHOLLY EXEMPTS**

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2017 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 FMLY RES	2018 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
CAMBRIA	\$292,207,188	1688	\$173,109	\$2,102,756	\$7.196112	\$1,246
HARTLAND	\$108,059,200	1071	\$100,896	\$907,217	\$8.395554	\$847
LEWISTON	\$667,806,600	5197	\$128,498	\$7,011,370	\$10.499102	\$1,349
LOCKPORT	\$763,889,800	5237	\$145,864	\$5,573,514	\$7.296227	\$1,064
NEWFANE	\$272,412,210	2763	\$98,593	\$2,417,933	\$8.876008	\$875
NIAGARA	\$160,997,640	2346	\$68,626	\$2,088,224	\$12.970525	\$890
PENDLETON	\$409,521,786	2317	\$176,747	\$3,522,815	\$8.602266	\$1,520
PORTER	\$290,559,866	2243	\$129,541	\$2,768,816	\$9.529245	\$1,234
ROYALTON	\$232,718,600	2200	\$105,781	\$1,941,602	\$8.343130	\$883
SOMERSET	\$81,051,600	733	\$110,575	\$705,685	\$8.706616	\$963
WHEATFIELD	\$700,432,706	5612	\$124,810	\$8,150,665	\$11.636614	\$1,452
WILSON	\$191,459,350	1680	\$113,964	\$1,703,609	\$8.898018	\$1,014
TOTAL TOWNS	\$4,171,116,546	33087	\$126,065	\$38,894,204	\$9.245785	\$1,166
CITIES	SINGLE FAMILY TOTAL ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT	TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S	2018 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
LOCKPORT	\$447,618,130	5564	\$80,449	\$3,785,409	\$8.456783	\$680
NIAGARA FALLS	\$794,021,050	13692	\$57,992	\$7,332,108	\$9.234148	\$536
NO. TONAWANDA	\$937,625,950	9332	\$100,474	\$8,391,245	\$8.949459	\$899
TOTAL CITIES	\$2,179,265,130	28588	\$76,230	\$19,508,762	8.880130	\$677
TOTAL COUNTY	\$6,350,381,676	61675	\$102,965	\$58,402,966	Avg. 9.172654	\$944

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

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

MUNICIPALITY		2012 FINAL	2013 FINAL	2014 FINAL	2015 FINAL	2016 FINAL	2017 FINAL	2017 RAR (if different from Equalization Rate)
CAMBRIA		100.00	100.00	99.00	94.00	90.00	100.00	
HARTLAND		100.00	100.00	100.00	100.00	98.00	90.00	
LEWISTON		82.00	80.00	79.00	73.00	71.00	69.00	
LOCKPORT		100.00	100.00	100.00	100.00	100.00	100.00	*
NEWFANE		96.00	92.00	92.00	90.00	89.00	83.00	
NIAGARA		59.00	60.00	60.00	55.00	56.00	56.00	63.61
PENDLETON		97.00	96.00	94.00	90.00	88.00	84.00	
PORTER		95.00	93.00	94.00	88.00	82.00	76.00	
ROYALTON		98.00	92.00	100.00	100.00	98.00	90.00	
SOMERSET		100.00	100.00	100.00	98.00	91.00	86.00	87.19
WHEATFIELD		69.00	70.00	69.00	65.00	63.00	62.00	
WILSON		92.00	92.00	90.00	84.00	85.00	81.00	86.18
LOCKPORT		100.00	100.00	100.00	99.00	92.00	89.00	92.28
NIAGARA FALLS		92.00	92.00	90.00	84.00	85.00	81.00	86.18
N.TONAWANDA		97.00	97.00	92.00	91.00	87.00	83.00	

*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.

2018 Final Roll Parcel Count & Equalization Table

MUNICIPALITY		# of Parcels	Total Assessed Value	Total Taxable Value	CURRENT MODIFIED COUNTY TAXABLE	2017 Final Eq. Rate for Current purposes	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA		2,685	\$591,722,240	\$438,286,962	\$438,556,317	100.00%	\$438,556,317	3.91719%
HARTLAND	Town outside Village	1963	\$188,962,816	\$170,120,629	\$175,502,165	90.00%	\$195,002,406	1.74176%
	Village of Middleport	81	\$5,537,034	\$5,241,229				
	Total	2,044	\$194,499,850	\$175,361,858				
LEWISTON	Town outside Village	5769	\$2,425,234,760	\$695,293,786	\$846,544,830	69.00%	\$1,226,876,565	10.95848%
	Village of Lewiston	1207	\$183,286,453	\$150,489,097				
	Total	6,976	\$2,608,521,213	\$845,782,883				
TOWN of LOCKPORT		7,473	\$1,283,664,094	\$1,116,506,340	\$1,119,023,697	100.00%	\$1,119,023,697	9.99513%
NEWFANE		4,421	\$469,358,957	\$399,389,024	\$399,659,283	83.00%	\$481,517,208	4.30092%
NIAGARA		3,760	\$462,533,111	\$267,805,282	\$268,998,550	56.00%	\$480,354,554	4.29053%
PENDLETON		3,191	\$568,273,789	\$503,967,573	\$504,165,543	84.00%	\$600,197,075	5.36097%
PORTER	Town outside Village	2557	\$326,725,030	\$294,983,081	\$389,643,786	76.00%	\$512,689,192	4.57935%
	Village of Youngstown	920	\$103,337,281	\$94,250,052				
	Total	3,477	\$430,062,311	\$389,233,133				
ROYALTON	Town outside Village	3278	\$367,884,242	\$326,582,045	\$374,005,923	90.00%	\$415,562,137	3.71181%
	Village of Middleport	662	\$60,680,180	\$47,185,234				
	Total	3,940	\$428,564,422	\$373,767,279				
SOMERSET	Town outside Village	1335	\$609,893,461	\$120,979,200	\$139,817,210	86.00%	\$162,578,151	1.45215%
	Village of Barker	245	\$25,767,047	\$18,591,325				
	Total	1,580	\$635,660,508	\$139,570,525				
WHEATFIELD		7666	\$1,065,079,767	\$854,687,718	\$856,207,078	62.00%	\$1,380,979,158	12.33492%
WILSON	Town outside Village	2518	\$253,611,335	\$238,852,328	\$285,878,973	81.00%	\$352,937,004	3.15244%
	Village of Wilson	583	\$62,828,907	\$46,762,519				
	Total	3,101	\$316,440,242	\$285,614,847				
CITY of LOCKPORT:		8,188	\$824,100,982	\$694,534,097	\$695,696,169	89.00%	\$781,681,089	6.98198%
CITY of NIAGARA FALLS		22,917	\$2,378,878,561	\$1,282,868,810	\$1,286,578,160	81.00%	\$1,588,368,099	14.18732%
CITY of N. TONAWANDA		12,810	\$1,436,913,148	\$1,204,724,868	\$1,211,271,650	83.00%	\$1,459,363,434	13.03505%
GRAND TOTAL		94,229	\$13,694,273,195	\$8,972,101,199	\$8,991,549,334		\$11,195,686,085	100.00000%

2017 Niagara County Full Taxable Value Analysis (including Villages)

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

Municipality	2017 Taxable Value Used for 2018 Levy	Equalization Rate used for 2018 Levy	2017 Full Taxable Value	Actual 2018 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2018 tax levy
Cambria	\$438,286,962	100.00%	\$438,286,962	3.917190%		3.917190%
Hartland		100.00%				
TOV	\$168,868,682		\$168,868,682		96.9948%	1.637047%
VLG - Middleport	\$5,232,010		\$5,232,010		3.0052%	0.050720%
Total	\$175,361,858		\$194,846,509	1.741764%	100.0000%	1.741764%
Lewiston		73.00%				
TOV	\$682,286,325		\$934,638,801		82.5381%	9.064658%
VLG - Lewiston	\$144,345,201		\$197,733,152		17.4619%	1.917728%
Total	\$845,782,883		\$1,225,772,294	10.958476%	100.0000%	10.958476%
Lockport	\$1,116,506,340	100.00%	\$1,116,506,340	9.995133%		9.995133%
Newfane	\$399,389,024	83.00%	\$481,191,595	4.300917%		4.300917%
Niagara	\$267,805,282	56.00%	\$478,223,718	4.290533%		4.290533%
Pendleton	\$503,967,573	84.00%	\$599,961,396	5.360967%		5.360967%
Porter		88.00%				
TOV	\$290,342,963		\$329,935,185		75.6528%	3.199969%
VLG - Youngstown	\$93,440,322		\$106,182,184		24.3472%	1.029838%
Total	\$389,233,133		\$512,148,859	4.579346%	100.0000%	4.579346%

2017 Niagara County Full Taxable Value Analysis (including Villages)

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

Municipality	2018 Levy Taxable Value Used for 2018 Levy	Equalization Rate used for 2018 Levy	2017 Full Taxable Value	Actual 2018 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2018 tax levy
Royalton		90.00%				
TOV	\$326,582,045		\$362,868,939		87.3758%	3.243219%
VLG - Middleport	\$47,185,234		\$52,428,038		12.6242%	0.468587%
Total	\$373,767,279		\$415,296,977	3.711806%	100.0000%	3.711806%
Somerset		86.00%				
TOV	\$120,979,200		\$140,673,488		86.6796%	1.258718%
VLG - Barker	\$18,591,325		\$21,617,820		13.3204%	0.193432%
Total	\$139,570,525		\$162,291,308	1.452150%	100.0000%	1.452150%
Wheatfield	\$854,687,718	62.00%	\$1,378,528,577	12.334922%		12.334922%
Wilson		81.00%				
TOV	\$238,852,328		\$294,879,417		83.6274%	2.636302%
VLG - Wilson	\$46,762,519		\$57,731,505		16.3726%	0.516135%
Total	\$285,614,847		\$352,610,922	3.152437%	100.0000%	3.152437%
TOTAL TOWNS	\$5,789,973,424		\$7,355,665,458	65.795641%		65.795641%
City of Lockport	\$694,534,097	89.00%	\$780,375,390	6.981985%		6.981985%
City of Niagara Falls	\$1,282,868,810	81.00%	\$1,583,788,654	14.187323%		14.187323%
City of N. Tonawanda	\$1,204,724,868	83.00%	\$1,451,475,745	13.035051%		13.035051%
TOTAL CITIES	\$3,182,127,775		\$3,815,639,789	34.204359%		34.204359%
TOTAL ALL	\$8,972,101,199		\$11,171,305,247	100.000000%		100.000000%

NIAGARA COUNTY ASSESSED VALUES

1985-86 TO 2016-17

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

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

Niagara County & Town Taxable Value Analysis 2017 - pg. 1 of 3

FINAL ROLL	CAMBRIA		HARTLAND				LEWISTON			
	County	Town	County: Village of Middleport	County TOV	Total County: Hartland	Town	County: Village of Lewiston	County TOV	Total County: Lewiston	Town
Land Value	\$114,899,125	\$114,899,125	\$869,300	\$51,082,800	\$51,952,100	\$51,952,100	\$33,981,500	\$196,173,169	\$230,154,669	\$230,154,669
Total Assessed Value	\$591,722,240	\$591,722,240	\$5,537,034	\$188,962,816	\$194,499,850	\$194,499,850	\$183,286,453	\$2,425,234,760	\$2,608,521,213	\$2,608,521,213
<u>EXEMPTIONS:</u>										
Aged 0 - 65	\$2,377,715	\$2,377,715	\$76,700	\$1,284,247	\$1,360,947	\$1,047,816	\$890,549	\$3,748,491	\$4,639,040	\$354,350
Veterans	\$9,071,417	\$8,955,417	\$203,505	\$4,436,500	\$4,640,005	\$4,569,445	\$2,791,557	\$15,932,842	\$18,724,399	\$13,203,035
Clergy	\$3,000	\$3,000	\$0	\$1,500	\$1,500	\$1,500	\$0	\$6,000	\$6,000	\$6,000
Agriculture Bldgs.	\$1,701,300	\$1,701,300	\$0	\$937,000	\$937,000	\$937,000	\$0	\$2,445,000	\$2,445,000	\$2,445,000
Agriculture Land	\$21,087,299	\$21,087,299	\$0	\$8,600,100	\$8,600,100	\$8,600,100	\$0	\$1,637,561	\$1,637,561	\$1,637,561
Paraplegic	\$465,920	\$480,550	\$0	\$435,140	\$435,140	\$393,370	\$36,950	\$222,280	\$259,230	\$0
Other Partial Exemptions	\$1,422,527	\$1,422,527	\$0	\$49,500	\$49,500	\$43,500	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$117,306,100	\$117,306,100	\$15,600	\$3,098,200	\$3,113,800	\$3,113,800	\$29,078,300	\$1,705,948,800	\$1,735,027,100	\$1,735,027,100
Total County Exemptions	\$153,435,278	\$153,333,908	\$295,805	\$18,842,187	\$19,137,992	\$18,706,531	\$32,797,356	\$1,729,940,974	\$1,762,738,330	\$1,752,673,046
Total County Taxable Value	\$438,286,962	\$438,388,332	\$5,241,229	\$170,120,629	\$175,361,858	\$175,793,319	\$150,489,097	\$695,293,786	\$845,782,883	\$855,848,167

FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDELTON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$259,614,901	\$259,614,901	\$83,206,750	\$83,206,750	\$68,040,970	\$68,040,970	\$122,235,550	\$122,235,550
Total Assessed Value	\$1,283,664,094	\$1,283,664,094	\$469,358,957	\$469,358,957	\$462,533,111	\$462,533,111	\$568,273,789	\$568,273,789
<u>EXEMPTIONS:</u>								
Aged 0 - 65	\$3,342,103	\$0	\$2,914,323	\$0	\$3,122,934	\$3,177,201	\$4,328,007	\$4,329,767
Veterans	\$24,396,718	\$24,040,643	\$10,297,035	\$10,138,615	\$6,537,218	\$5,101,117	\$10,748,324	\$10,605,429
Clergy	\$4,500	\$4,500	\$6,000	\$6,000	\$4,500	\$4,500	\$1,500	\$1,500
Agriculture Bldgs.	\$684,275	\$684,275	\$1,189,100	\$1,189,100	\$0	\$0	\$181,000	\$181,000
Agriculture Land	\$3,462,500	\$3,462,500	\$3,121,558	\$3,121,558	\$475,166	\$475,166	\$2,674,520	\$2,674,520
Paraplegic	\$192,000	\$0	\$657,810	\$0	\$455,226	\$484,772	\$145,893	\$0
Other Partial Exemptions	\$6,802,053	\$6,525,653	\$1,209,107	\$890,452	\$1,333,685	\$0	\$90,150	\$0
Wholly Exempt Property	\$128,273,605	\$128,273,305	\$50,575,000	\$50,575,000	\$182,799,100	\$182,799,100	\$46,136,822	\$41,845,200
Total County Exemptions	\$167,157,754	\$162,990,876	\$69,969,933	\$65,920,725	\$194,727,829	\$192,041,856	\$64,306,216	\$59,637,416
Total County Taxable Value	\$1,116,506,340	\$1,120,673,218	\$399,389,024	\$403,438,232	\$267,805,282	\$270,491,255	\$503,967,573	\$508,636,373

Niagara County & Town Taxable Value Analysis 2017 - 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	\$18,519,865	\$67,679,411	\$86,199,276	\$86,199,276	\$6,029,200	\$80,150,505	\$86,179,705	\$86,179,705
Total Assessed Value	\$103,337,281	\$326,725,030	\$430,062,311	\$430,062,311	\$60,680,180	\$367,884,242	\$428,564,422	\$428,564,422
EXEMPTIONS:								
Aged 0 - 65	\$368,412	\$1,091,981	\$1,460,393	\$1,102,634	\$307,603	\$1,563,438	\$1,871,041	\$1,163,687
Veterans	\$2,468,767	\$5,692,886	\$8,161,653	\$7,984,533	\$1,720,593	\$7,625,206	\$9,345,799	\$7,365,851
Clergy	\$1,500	\$4,500	\$6,000	\$6,000	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$345,075	\$345,075	\$345,075	\$0	\$1,145,700	\$1,145,700	\$1,145,700
Agriculture Land	\$0	\$1,097,600	\$1,097,600	\$1,097,600	\$15,200	\$11,580,200	\$11,595,400	\$11,595,400
Paraplegic	\$40,800	\$208,562	\$249,362	\$1,000	\$16,350	\$648,413	\$664,763	\$0
Other Partial Exemptions	\$18,750	\$301,695	\$320,445	\$294,945	\$1,146,100	\$406,275	\$1,552,375	\$1,241,100
Wholly Exempt Property	\$6,189,000	\$22,999,650	\$29,188,650	\$29,188,650	\$10,289,100	\$18,329,965	\$28,619,065	\$28,630,365
Total County Exemptions	\$9,087,229	\$31,741,949	\$40,829,178	\$40,020,437	\$13,494,946	\$41,302,197	\$54,797,143	\$51,145,103
Total County Taxable Value	\$94,250,052	\$294,983,081	\$389,233,133	\$390,041,874	\$47,185,234	\$326,582,045	\$373,767,279	\$377,419,319

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	\$3,179,700	\$40,130,850	\$43,310,550	\$43,310,550	\$136,663,516	\$136,663,516	\$6,331,150	\$60,706,600	\$67,037,750	\$67,037,750
Total Assessed Value	\$25,767,047	\$609,893,461	\$635,660,508	\$635,660,508	\$1,065,079,767	\$1,065,079,767	\$62,828,907	\$253,611,335	\$316,440,242	\$316,440,242
EXEMPTIONS:										
Aged 0 - 65	\$81,881	\$1,817,385	\$1,899,266	\$1,668,800	\$6,826,134	\$22,400	\$360,582	\$1,631,285	\$1,991,867	\$1,098,069
Veterans	\$590,141	\$3,414,254	\$4,004,395	\$3,957,075	\$19,061,491	\$13,747,838	\$1,697,014	\$5,815,821	\$7,512,835	\$7,419,033
Clergy	\$0	\$1,500	\$1,500	\$1,500	\$15,000	\$15,000	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$1,509,551	\$1,509,551	\$1,509,551	\$184,382	\$184,382	\$0	\$449,500	\$449,500	\$449,500
Agriculture Land	\$0	\$3,659,636	\$3,659,636	\$3,659,636	\$1,477,160	\$1,477,160	\$600	\$2,295,100	\$2,295,700	\$2,295,700
Paraplegic	\$39,700	\$231,540	\$271,240	\$0	\$1,167,403	\$716,950	\$55,700	\$83,979	\$139,679	\$8,500
Other Partial Exemptions	\$0	\$174,947	\$174,947	\$11,160	\$3,607,997	\$2,675,727	\$23,452	\$618,022	\$641,474	\$431,100
Wholly Exempt Property	\$6,464,000	\$478,105,448	\$484,569,448	\$484,569,448	\$178,052,482	\$177,722,224	\$13,929,040	\$3,862,300	\$17,791,340	\$17,791,340
Total County Exemptions	\$7,175,722	\$488,914,261	\$496,089,983	\$495,377,170	\$210,392,049	\$196,561,681	\$16,066,388	\$14,759,007	\$30,825,395	\$29,496,242
Total County Taxable Value	\$18,591,325	\$120,979,200	\$139,570,525	\$140,283,338	\$854,687,718	\$868,518,086	\$46,762,519	\$238,852,328	\$285,614,847	\$286,944,000

Niagara County & Town Taxable Value Analysis 2017 - 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	Town	
Land Value	\$18,519,865	\$86,199,276	\$6,029,200	\$1,349,494,862	\$1,349,494,862	\$110,748,341	\$1,460,243,203	\$1,349,494,862	0.00%
Total Assessed Value	\$103,337,281	\$430,062,311	\$60,680,180	\$9,054,380,504	\$9,054,380,504	\$594,079,772	\$9,648,460,276	\$9,054,380,504	0.00%
EXEMPTIONS:									
Aged 0 - 65	\$368,412	\$1,460,393	\$307,603	\$36,133,770	\$16,342,439	\$2,136,408	\$38,270,178	\$16,342,439	0.58%
Veterans	\$2,468,767	\$8,161,653	\$1,720,593	\$132,501,289	\$117,088,031	\$12,351,013	\$144,852,302	\$117,088,031	1.62%
Clergy	\$1,500	\$6,000	\$0	\$55,500	\$55,500	\$7,500	\$63,000	\$55,500	0.00%
Agriculture Bldgs.	\$0	\$345,075	\$0	\$10,771,883	\$10,771,883	\$345,075	\$11,116,958	\$10,771,883	0.08%
Agriculture Land	\$0	\$1,097,600	\$15,200	\$61,184,200	\$61,184,200	\$1,112,800	\$62,297,000	\$61,184,200	0.45%
Paraplegic	\$40,800	\$249,362	\$16,350	\$5,103,666	\$2,085,142	\$306,512	\$5,410,178	\$2,085,142	0.09%
Other Partial Exemptions	\$18,750	\$320,445	\$1,146,100	\$17,204,260	\$13,536,164	\$1,485,295	\$18,689,555	\$13,536,164	0.32%
Wholly Exempt Property	\$6,189,000	\$29,188,650	\$10,289,100	\$3,001,452,512	\$2,996,841,632	\$45,666,750	\$3,047,119,262	\$2,996,841,632	31.34%
Total County Exemptions	\$9,087,229	\$40,829,178	\$13,494,946	\$3,264,407,080	\$3,217,904,991	\$63,411,353	\$3,327,818,433	\$3,217,904,991	34.48%
Total County Taxable Value	\$94,250,052	\$389,233,133	\$47,185,234	\$5,789,973,424	\$5,836,475,513	\$530,668,419	\$6,320,641,843	\$5,836,475,513	65.52%

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS

2017 Assessment Roll page 1 of 3

	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA	PENDLETON
1.... PUBLIC OWNERSHIP (UNLIMITED)							
New York State	\$9,500	\$286,500	\$1,460,598,800	\$2,186,700	\$203,600	\$93,876,200	\$1,241,100
Niagara County	\$71,320,000	\$0	\$1,290,000	\$17,787,255	\$1,202,400	\$0	\$27,100
City/Town/Village	\$12,024,000	\$876,800	\$16,936,700	\$3,581,900	\$8,424,700	\$2,123,800	\$5,899,822
School	\$12,480,000	\$0	\$149,097,600	\$3,068,100	\$17,784,900	\$0	\$25,782,500
Special District Limit	\$2,000	\$0	\$0	\$255,300	\$0	\$0	\$0
OTB Racing	\$0	\$0	\$0	\$540,000	\$0	\$375,000	\$0
United States\URA\UDC	\$0	\$0	\$23,240,000	\$0	\$168,000	\$37,748,400	\$0
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$3,650,000	\$76,555,000	\$2,812,400	\$42,559,200	\$6,302,300
TOTAL UNLIMITED PUBLIC	\$95,835,500	\$1,163,300	\$1,664,313,100	\$103,974,255	\$30,596,000	\$176,682,600	\$39,252,822
2.... PRIVATE OWNERSHIP (UNLIMITED)							
Religious	\$6,155,900	\$1,314,700	\$15,379,300	\$4,747,200	\$8,531,400	\$2,150,000	\$5,493,100
Educ Corp,NonProf,Ment/Moral	\$13,195,000	\$359,600	\$8,886,500	\$17,127,250	\$5,077,900	\$3,395,100	\$545,000
Hospitals	\$0	\$0	\$14,302,000	\$0	\$3,925,300	\$0	\$0
Vet & Hist Org, Fire Dept.	\$1,432,800	\$276,200	\$4,471,200	\$2,350,000	\$2,444,400	\$571,400	\$845,900
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$24,500,000	\$100	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$20,783,700	\$1,950,500	\$67,539,000	\$24,224,550	\$19,979,000	\$6,116,500	\$6,884,000
3.... PUBLIC OWNERSHIP (LIMITED)							
Solar/Wind	\$112,000	\$0	\$0	\$0	\$0	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$574,900	\$0	\$3,175,000	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$686,900	\$0	\$3,175,000	\$0	\$0	\$0	\$0
4.... PRIVATE OWNERSHIP (LIMITED)							
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
BIE	\$168,180	\$43,500	\$0	\$909,953	\$337,178	\$1,333,685	\$90,150
RPTL 483	\$0	\$0	\$0	\$75,700	\$553,274	\$0	\$0
MISC	\$0	\$6,000	\$0	\$0	\$0	\$0	\$0
Alternative Energy	\$0	\$0	\$0	\$0	\$236,204	\$0	\$0
Housing Dev./Econ Dev. Zone	\$128,900	\$0	\$0	\$5,540,000	\$82,451	\$0	\$0
Industrial Waste/Air Pollution	\$1,125,447	\$0	\$0	\$0	\$0	\$0	\$0
Condos	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$1,422,527	\$49,500	\$0	\$6,525,653	\$1,209,107	\$1,333,685	\$90,150
GRAND TOTAL	\$118,728,627	\$3,163,300	\$1,735,027,100	\$134,724,458	\$51,784,107	\$184,132,785	\$46,226,972

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2017

Assessment Roll page 2 of 3

	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON	TOTAL TOWNS
1.... PUBLIC OWNERSHIP (UNLIMITED)						
New York State	\$12,730,000	\$4,616,700	\$815,400	\$6,918,400	\$1,431,600	\$1,584,914,500
Niagara County	\$0	\$191,000	\$0	\$719,858	\$1,000	\$92,538,613
City/Town/Village	\$3,223,300	\$981,200	\$1,811,700	\$3,204,150	\$2,403,000	\$61,491,072
School	\$5,357,500	\$16,363,000	\$9,396,500	\$3,861,700	\$10,276,300	\$253,468,100
Special District Limit	\$0	\$393,700	\$0	\$54,353,300	\$0	\$55,004,300
OTB Racing	\$0	\$0	\$0	\$0	\$0	\$915,000
United States\URA\UDC	\$1,405,800	\$0	\$85,200	\$3,104,200	\$0	\$65,751,600
Indian Res	\$0	\$247,500	\$0	\$0	\$0	\$9,747,500
Industrial Development Agencies	\$540,000	\$1,035,865	\$467,563,548	\$63,551,004	\$1,508,340	\$666,077,657
TOTAL UNLIMITED PUBLIC	\$23,256,600	\$23,828,965	\$479,672,348	\$135,712,612	\$15,620,240	\$2,789,908,342
2.... PRIVATE OWNERSHIP (UNLIMITED)						
Religious	\$4,680,750	\$2,954,900	\$3,347,700	\$6,493,720	\$1,057,900	\$62,306,570
Educ Corp,NonProf,Ment/Moral	\$297,700	\$178,900	\$910,200	\$14,027,650	\$313,700	\$64,314,500
Hospitals	\$0	\$0	\$0	\$2,156,150	\$0	\$20,383,450
Vet & Hist Org, Fire Dept.	\$953,600	\$1,656,300	\$639,200	\$3,763,650	\$799,500	\$20,204,150
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$15,898,700	\$0	\$40,398,800
TOTAL UNLIMITED PRIVATE	\$5,932,050	\$4,790,100	\$4,897,100	\$42,339,870	\$2,171,100	\$207,607,470
3.... PUBLIC OWNERSHIP (LIMITED)						
Solar/Wind	\$206,000	\$65,000	\$0	\$0	\$284,600	\$667,600
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$3,749,900
TOTAL LIMITED PUBLIC	\$206,000	\$65,000	\$0	\$0	\$284,600	\$4,417,500
4.... PRIVATE OWNERSHIP (LIMITED)						
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
BIE	\$23,645	\$170,475	\$163,787	\$932,270	\$10,286	\$4,183,109
RPTL 483	\$64,000	\$30,000	\$11,160	\$0	\$146,500	\$880,634
MISC	\$26,800	\$0	\$0	\$475,727	\$30,088	\$538,615
Alternative Energy	\$0	\$0	\$0	\$0	\$0	\$236,204
Housing Dev./Econ Dev. Zone	\$0	\$1,146,100	\$0	\$2,200,000	\$0	\$9,097,451
Industrial Waste/Air Pollution	\$0	\$0	\$0	\$0	\$0	\$1,125,447
Condos	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$114,445	\$1,346,575	\$174,947	\$3,607,997	\$186,874	\$16,061,460
GRAND TOTAL	\$29,509,095	\$30,030,640	\$484,744,395	\$181,660,479	\$18,262,814	\$3,017,994,772

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2017

Assessment Roll page 3 of 3

	LOCKPORT CITY	NIAG. FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY
1.... PUBLIC OWNERSHIP (UNLIMITED)					
New York State	\$2,909,400	\$303,484,704	\$2,107,700	\$308,501,804	\$1,893,416,304
Niagara County	\$8,910,100	\$5,632,200	\$166,000	\$14,708,300	\$107,246,913
City/Town/Village	\$9,422,900	\$213,288,800	\$44,516,144	\$267,227,844	\$328,718,916
School	\$26,186,200	\$73,939,432	\$36,624,200	\$136,749,832	\$390,217,932
Special District Limit	\$0	\$0	\$0	\$0	\$55,004,300
OTB Racing	\$0	\$0	\$0	\$0	\$915,000
United States\URA\UDC	\$1,469,100	\$3,885,400	\$445,000	\$5,799,500	\$71,551,100
Indian Res	\$0	\$160,102,500	\$0	\$160,102,500	\$169,850,000
Industrial Development Agencies	\$11,041,600	\$137,114,152	\$9,037,500	\$157,193,252	\$823,270,909
TOTAL UNLIMITED PUBLIC	\$73,341,700	\$897,447,188	\$92,896,544	\$1,063,685,432	\$3,853,593,774
2.... PRIVATE OWNERSHIP (UNLIMITED)					
Religious	\$14,213,200	\$32,960,000	\$24,054,100	\$71,227,300	\$133,533,870
Educ Corp,NonProf,Ment/Moral	\$10,625,822	\$14,229,300	\$7,255,800	\$32,110,922	\$96,425,422
Hospitals	\$3,827,800	\$31,097,200	\$22,505,000	\$57,430,000	\$77,813,450
Vet & Hist Org, Fire Dept.	\$870,900	\$1,087,700	\$2,139,200	\$4,097,800	\$24,301,950
Housing,Nursing Hm, Sr Cit Ctr	\$3,515,500	\$21,786,400	\$3,333,000	\$28,634,900	\$69,033,700
TOTAL UNLIMITED PRIVATE	\$33,053,222	\$101,160,600	\$59,287,100	\$193,500,922	\$401,108,392
3.... PUBLIC OWNERSHIP (LIMITED)					
Solar/Wind	\$0	\$0	\$0	\$0	\$667,600
Foreclosure, InRem	\$82,000	\$3,846,600	\$98,500	\$4,027,100	\$4,027,100
Housing Authority	\$0	\$21,221,100	\$6,655,000	\$27,876,100	\$31,626,000
TOTAL LIMITED PUBLIC	\$82,000	\$25,067,700	\$6,753,500	\$31,903,200	\$36,320,700
4.... PRIVATE OWNERSHIP (LIMITED)					
RR Ceiling	\$0	\$3,214,391	\$0	\$3,214,391	\$3,214,391
BIE	\$30,105	\$8,093,134	\$2,377,630	\$10,500,869	\$14,683,978
RPTL 483	\$0	\$0	\$0	\$0	\$880,634
MISC	\$18,750	\$1,468,443	\$2,253,126	\$3,740,319	\$4,278,934
Alternative Energy	\$0	\$0	\$0	\$0	\$236,204
Housing Dev./Econ Dev. Zone	\$1,561,500	\$4,122,000	\$791,000	\$6,474,500	\$15,571,951
Industrial Waste/Air Pollution	\$0	\$0	\$381,000	\$381,000	\$1,506,447
Condos	\$1,423,000	\$0	\$0	\$1,423,000	\$1,423,000
TOTAL LIMITED PRIVATE	\$3,033,355	\$16,897,968	\$5,802,756	\$25,734,079	\$41,795,539
GRAND TOTAL	\$109,510,277	\$1,040,573,456	\$164,739,900	\$1,314,823,633	\$4,332,818,405

SECTION V

MISCELLANEOUS DATA

➤ EXEMPTION INFORMATION

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

➤ TAX MAPS STATS

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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 North Tonawanda*	\$12,025 or less	50% exemption	\$17,725.00	20% exemption
Town of Cambria*	Less than \$21,000	50% exemption	\$28,499.98	10% exemption
Town of Hartland			\$19,500.00	50% exemption
Town of Lewiston			\$10,500.00	50% exemption
Town of Lockport**				
Town of Newfane**				
Town of Niagara *	Less than \$21,000	50% exemption	\$28,499.99	10% exemption
Town of Pendleton*	Less than \$21,000	50% exemption	\$28,499.99	10% exemption
Town of Porter**	Less than \$18,025	50% exemption	\$25,524.99	10% exemption
Town of Royalton			\$19,500.00	50% exemption
Town of Somerset	Less than \$18,025	50% exemption	\$25,524.99	10% exemption
Town of Wheatfield*	Less than \$21,000	50% exemption	\$28,499.99	10% exemption
Town of Wilson*	Less than \$15,025	50% exemption	\$22,524.99	10% exemption
Village of Barker			\$19,500.00	50% exemption
Village of Lewiston*	\$15,025 or less	50% exemption	\$22,524.98	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
Starpoint Central*	Less than \$16,500	50% exemption	\$24,900.00	5% exemption
Wilson Central*	Less than \$12,025	50% exemption	\$19,524.99	10% exemption
Niagara Falls City*	\$13,500 or less	50% exemption	\$17,099.99	20% exemption
North Tonawanda City*	\$12,500 or less	50% exemption	\$17,725.00	20% exemption

Applications for Senior exemptions are accepted by assessors as follows:

Towns:	January 1 - March 1
City of Lockport:	January 2 - May 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	2017 FINAL EQ. RATE	ALTERNATIVE VETS EXEMPTION							EQUALIZED	RPTL 458(5)	COLD WAR
		NON-COMBAT WARTIME VETERAN		COMBAT ZONE VETERAN		DISABLED VETERAN		MAXIMUM ASSESSED VALUE	MAXIMUM ASSESSED VALUE	PRO RATA VETS EXEMPTION	
		15% MAXIMUM EXEMPT	15% MAXIMUM EXEMPT	25% MAXIMUM EXEMPT	25% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	EXEMPTION ACCEPTED
NIAGARA COUNTY*	80.38	18,000	-	30,000	-	60,000	0	120,000	0	Yes	Yes
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Yes	No
HARTLAND	90.00	18,000	16,200	30,000	27,000	60,000	54,000	120,000	108,000	Yes	No
MIDDLEPORT (VLG)	90.00	9,000	8,100	15,000	13,500	60,000	54,000	60,000	54,000	Yes	n/a
LEWISTON	69.00	12,000	8,280	20,000	13,800	40,000	27,600	80,000	55,200	Yes	n/a
LEWISTON (VLG)	69.00	12,000	8,280	20,000	13,800	40,000	27,600	80,000	55,200	Yes	Yes
LOCKPORT (TOWN)	100.00	-	-	-	-	-	-	-	-	n/a	No
NEWFANE	83.00	-	-	-	-	-	-	-	-	n/a	No
NIAGARA	56.00	12,000	6,720	20,000	11,200	40,000	22,400	80,000	44,800	Yes	No
PENDLETON	84.00	18,000	15,120	30,000	25,200	60,000	50,400	120,000	100,800	Yes	No
PORTER	76.00	18,000	13,680	30,000	22,800	60,000	45,600	120,000	91,200	Yes	No
YOUNGSTOWN (VLG)	76.00	18,000	13,680	30,000	22,800	60,000	45,600	120,000	91,200	Yes	No
ROYALTON	90.00	12,000	10,800	20,000	18,000	40,000	36,000	80,000	72,000	Yes	No
SOMERSET	86.00	18,000	15,480	12,000	10,320	60,000	51,600	120,000	103,200	Yes	No
BARKER (VLG)	86.00	-	-	-	-	-	-	-	-	n/a	No
WHEATFIELD	62.00	-	-	-	-	-	-	-	-	n/a	No
WILSON	81.00	12,000	9,720	20,000	16,200	40,000	32,400	80,000	64,800	Yes	No
WILSON (VLG)	81.00	-	-	-	-	-	-	-	-	n/a	n/a
CITY OF LOCKPORT	89.00	9,000	8,010	15,000	13,350	30,000	26,700	60,000	53,400	No	No
CITY OF NIAGARA FALLS	81.00	12,000	9,720	20,000	16,200	40,000	32,400	80,000	64,800	Yes	No
CITY OF N. TONAWANDA	83.00	6,000	-	10,000	-	20,000	-	120,000	-	Yes	Yes
SCHOOL DISTRICTS											
BARKER	0.00	6,000	18,000	10,000	30,000	20,000	60,000	120,000		Yes	No
LOCKPORT	0.00	9,000		6,000		30,000				No	No
NIAGARA WHEATFIELD	0.00	6,000		10,000		20,000				No	No
N. TONAWANDA		6,000		10,000		20,000				No	No

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

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

School District's Maximum 2017-2018 STAR Savings by Municipality

Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$781	\$1,644
City of Niagara Falls	Niagara Falls	-	\$499	\$1,087
City of North Tonawanda	North Tonawanda	-	\$619	\$1,347
Town of Cambria	Lockport	-	\$763	\$1,662
Town of Cambria	Newfane	-	\$784	\$1,707
Town of Cambria	Niagara-Wheatfield	H	\$530	\$1,070
Town of Cambria	Niagara-Wheatfield	N	\$704	\$1,454
Town of Cambria	Starpoint	-	\$653	\$1,421
Town of Cambria	Wilson	-	\$715	\$1,556
Town of Hartland	Barker	-	\$490	\$1,015
Town of Hartland	Medina	-	\$685	\$1,492
Town of Hartland	Royalton-Hartland	-	\$694	\$1,458
Town of Lewiston	Lewiston-Porter	-	\$557	\$1,206
Town of Lewiston	Niagara-Wheatfield	H	\$521	\$1,043
Town of Lewiston	Niagara-Wheatfield	N	\$694	\$1,414
Town of Lockport	Akron	-	\$556	\$1,192
Town of Lockport	Lockport	-	\$727	\$1,582
Town of Lockport	Newfane	-	\$751	\$1,634
Town of Lockport	Royalton-Hartland	-	\$680	\$1,458
Town of Lockport	Starpoint	-	\$625	\$1,361
Town of Newfane	Barker	-	\$485	\$1,015
Town of Newfane	Newfane	-	\$759	\$1,653
Town of Newfane	Wilson	-	\$692	\$1,507
Town of Niagara	Niagara-Wheatfield	H	\$500	\$1,063
Town of Niagara	Niagara-Wheatfield	N	\$669	\$1,428
Town of Pendleton	Lockport	-	\$741	\$1,614
Town of Pendleton	Starpoint	-	\$639	\$1,392
Town of Porter	Lewiston-Porter	-	\$581	\$1,183
Town of Porter	Wilson	-	\$735	\$1,515
Town of Royalton	Akron	-	\$567	\$1,209
Town of Royalton	Royalton-Hartland	-	\$694	\$1,458
Town of Royalton	Starpoint	-	\$638	\$1,388
Town of Somerset	Barker	-	\$509	\$1,015
Town of Wheatfield	Niagara-Wheatfield	H	\$518	\$1,058
Town of Wheatfield	Niagara-Wheatfield	N	\$706	\$1,451
Town of Wheatfield	Starpoint	-	\$645	\$1,404
Town of Wilson	Newfane	-	\$742	\$1,615
Town of Wilson	Wilson	-	\$676	\$1,472

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

TAX MAPPING STATISTICS : 2003-2017

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
CAMBRIA	168	169	154	119	115	125	138	173	153	130	166	161	156	148	164
HARTLAND	115	114	102	110	129	102	122	113	104	121	147	144	120	133	128
LEWISTON	428	502	420	379	436	382	341	391	378	413	416	467	536	540	468
LOCKPORT	489	455	464	464	502	373	377	455	438	431	552	695	677	611	627
NEWFANE	326	289	275	290	239	216	217	238	247	275	327	306	315	306	307
NIAGARA	241	230	175	181	201	256	202	271	254	212	261	278	292	266	231
PENDLETON	175	166	183	171	181	181	151	161	167	160	168	147	161	201	187
PORTER	224	219	189	173	172	334	228	190	179	208	260	208	274	236	246
ROYALTON	233	227	217	195	240	185	178	273	180	223	282	266	236	257	265
SOMERSET	114	83	71	77	72	83	71	77	70	95	122	106	92	108	99
WHEATFIELD	416	411	424	395	413	436	427	379	407	450	594	471	498	578	602
WILSON	199	191	158	174	156	239	144	184	164	205	232	178	245	203	167
TOWN TOTALS	3128	3056	2832	2728	2856	2912	2596	2905	2741	2923	3527	3427	3602	3587	3491
NIAGARA FALLS	1676	2057	1959	2130	1427	1854	1094	1488	1661	1616	2345	2057	2763	2246	1914
NORTH TONAWANDA	898	873	848	714	700	627	605	743	727	756	906	983	1034	937	944
LOCKPORT	812	634	580	584	541	514	468	604	583	698	806	716	777	679	702
CITY TOTALS	3386	3564	3387	3428	2668	2995	2167	2835	2971	3070	4057	3756	4574	3862	3560
TOTAL WHOLE TRANSFERS	6514	6620	6219	6156	5524	5907	4763	5740	5712	5993	7584	7183	8176	7449	7051
Total Partial Transfers	294	282	273	425	225	251	266	226	297	407	424	545	441	424	460
GRAND TOTAL TRANSFERS	6808	6902	6492	6581	5749	6158	5029	5966	6009	6400	8008	7728	8617	7873	7511
Percentage of splits	4.5%	4.3%	4.4%	6.9%	4.1%	4.2%	5.6%	3.9%	5.2%	6.8%	5.6%	7.6%	5.4%	5.7%	6.5%

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.)