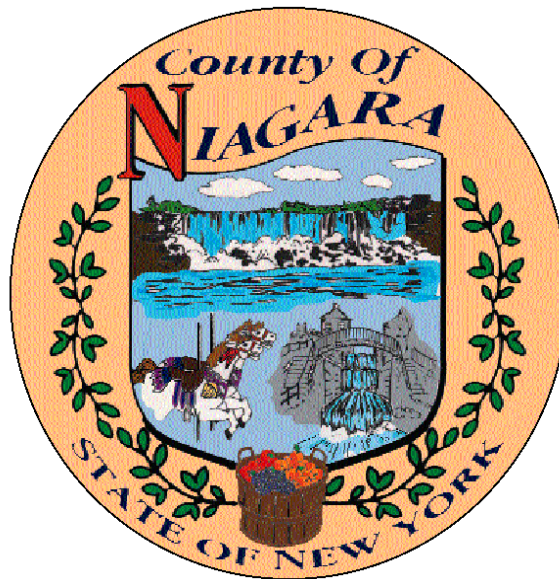


# **2018 - 2019 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT**

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



*Wm. Keith McNall, Chairman  
Niagara County Legislature*

**Prepared by the Real Property Tax Services Department  
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# **SECTION I**

## **ADMINISTRATION DATA**

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- **MUNICIPALITY CONTACTS**
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# **NIAGARA COUNTY LEGISLATURE**

## **2019**

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NINTH	Randy R Bradt	912-9769	403 Deerfield Dr.	No. Tonawanda	14120
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**Randy R. Bradt, Majority Leader**  
**Dennis F. Virtuoso, Minority Leader**  
**Mary Jo Tamburlin, Clerk**

**Niagara County Legislature**  
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**(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.

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<b>No. Tonawanda</b> City website: <a href="http://www.northtonawanda.org/">http://www.northtonawanda.org/</a>	<b>Barbara W. Klenke</b> City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 695-8597 Fax: 505-2132 <a href="mailto:barbarakle@northtonawanda.org">barbarakle@northtonawanda.org</a>	<b>Arthur G. Pappas</b> City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 695-8540 Fax: 695-8541 <a href="mailto:artpappas@northtonawanda.org">artpappas@northtonawanda.org</a>	<b>Matthew L. Parish</b> City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 695-8555 Fax: 695-8557 <a href="mailto:mattparish@northtonawanda.org">mattparish@northtonawanda.org</a> <a href="mailto:denisepro@northtonawanda.org">denisepro@northtonawanda.org</a>	<b>Matthew L. Parish</b> City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 695-8575 Fax: 695-8557 <a href="mailto:mattparish@northtonawanda.org">mattparish@northtonawanda.org</a> <a href="mailto:denisepro@northtonawanda.org">denisepro@northtonawanda.org</a>	
<b>NYS Tax Rebate</b>	Phone: 518-453-8146				
<b>NYS STAR</b>	Phone: 518-457-2036				



# School District Contacts

<b>School District</b>	<b>School District Business Managers</b>	<b>School Tax Collectors</b>
<b>Akron Central School District</b> <a href="http://www.akronschools.org/">http://www.akronschools.org/</a>	<b>Cynthia M. Tretter</b> 47 Bloomingdale Ave. Akron NY 14001  Phone: 542-5020 Ext. 5015 Fax: 542-5018 <a href="mailto:ctretter@akronschools.org">ctretter@akronschools.org</a>	<b>Dawn Izydorczak</b> PO Box 227 5 Clarence Center Rd Akron NY 14001 Phone: 542-4573 Fax: 542-3702 <a href="mailto:dizydorczak@townofnewstead.com">dizydorczak@townofnewstead.com</a>
<b>Barker Central School District</b> <a href="http://www.barkerksd.net/">http://www.barkerksd.net/</a>	<b>Carol Heiligenthaler</b> 1628 Quaker Rd. Barker NY 14012  Phone: 795-9111 Ext. 3190 Fax: 795-3283 <a href="mailto:Cheiligenthaler@barkerksd.net">Cheiligenthaler@barkerksd.net</a>	<b>Janice Stoll</b> c/o Barker CSD 1628 Quaker Rd. Barker NY 14012 Phone: 795-9111 Ext. 3191 Fax: 795-3283 <a href="mailto:jistoll@barkerksd.net">jistoll@barkerksd.net</a>
<b>Lewiston Porter Central School District</b> <a href="http://www.lew-port.com/Page/1">http://www.lew-port.com/Page/1</a>	<b>Paul Casseri, Superintendent</b> 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7266 Fax: 754-2755 <a href="mailto:pcasseri@lew-port.com">pcasseri@lew-port.com</a>	<b>Melanie Hendee</b> 4061 Creek Rd. Youngstown, NY 14174 Phone: 286-7243 Fax: 286-7877 <a href="mailto:MHendee@lew-port.com">MHendee@lew-port.com</a>
<b>Medina Central School District</b> <a href="http://www.medinacsd.org/">http://www.medinacsd.org/</a>	<b>Marc Graff</b> Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2700, Option: 6 Fax: 585-798-3108 <a href="mailto:mgraff@medinacsd.org">mgraff@medinacsd.org</a>	<b>Leslie Weader</b> Board of Education, One Mustang Dr. Medina, NY 14103-1845 Phone: 585-798-2700, Option: 6, 2, 3 Fax: 585-798-5676 <a href="mailto:lweader@medinacsd.org">lweader@medinacsd.org</a>
<b>Newfane Central School District</b> <a href="http://www.newfane.wnyric.org/">http://www.newfane.wnyric.org/</a>	<b>Bart Schuler</b> Bus. Office - 6048 Godfrey Rd. Burt, NY 14028  Phone: 778-6855 Fax: 778-6860 <a href="mailto:bschuler@newfane.wnyric.org">bschuler@newfane.wnyric.org</a>	<b>Janet Roger</b> c/o Newfane CSD 6048 Godfrey Rd. Burt, NY 14028 Phone: 778-6858 Fax: 778-6860 <a href="mailto:jroger@newfane.wnyric.org">jroger@newfane.wnyric.org</a>
<b>Niagara-Wheatfield Central School District</b> <a href="http://www.nwcsd.k12.ny.us/">http://www.nwcsd.k12.ny.us/</a>	<b>Allison Davis</b> West Street Elementary School PO Box 309  Phone: 215-3024 Fax: 215-3030 <a href="mailto:adavis@nwcsd.org">adavis@nwcsd.org</a>	<b>Rebecca Ashby</b> c/o Niagara Wheatfield CSD PO Box 309 Sanborn, NY 14132-0309 Phone: 215-3027 Fax: 215-3030 <a href="mailto:rashby@nwcsd.org">rashby@nwcsd.org</a> <a href="mailto:rvertino@nwcsd.org">rvertino@nwcsd.org</a>
<b>Royalton Hartland Central School District</b> <a href="http://www.royhart.org/">http://www.royhart.org/</a>	<b>Andrew Lang</b> 54 State Street Middleport, NY 14105  Phone: 735-2000, Ext. 2011 Fax: 735-2037 <a href="mailto:alang@royhart.org">alang@royhart.org</a>	<b>Kathy Polka</b> c/o Royalton-Hartland 54 State Street Middleport, NY 14105 Phone: 735-2000, Ext. 2014 Fax: 735-2037 <a href="mailto:kparka@royhart.org">kparka@royhart.org</a>
<b>Starpoint Central School District</b> <a href="http://www.starpointcsd.org/">http://www.starpointcsd.org/</a>	<b>Jonathan Andrews</b> 4363 Mapleton Road Lockport, NY 14094  Phone: 210-2349 Fax: 210-2358 <a href="mailto:JAndrews@starpointcsd.org">JAndrews@starpointcsd.org</a>	<b>Mary Hillery</b> c/o Starpoint Central 4363 Mapleton Road Lockport, NY 14094 Phone: 210-2313 Fax: 210-2358 <a href="mailto:MHillery@starpointcsd.org">MHillery@starpointcsd.org</a>
<b>Wilson Central School District</b> <a href="http://www.wilsoncsd.org/">http://www.wilsoncsd.org/</a>	<b>Carolyn Oliveri</b> 374 Lake St - PO Box 648 Wilson NY 14172-0648 Phone: 751-9341 Ext. 121 Fax: 751-0008 <a href="mailto:coliveri@wilsoncsd.org">coliveri@wilsoncsd.org</a>	<b>Lisa Smith</b> 374 Lake St - PO Box 648 Wilson NY 14172-0648 Phone: 751-9341 Ext. 150 Fax: 751-0008 <a href="mailto:lsmith@wilsoncsd.org">lsmith@wilsoncsd.org</a>

## School District Contacts

School District	School District Business Managers	School Tax Collectors
<b>Lockport - City</b> School District Website: <a href="http://www.lockportschools.org/Page/1">http://www.lockportschools.org/Page/1</a> Tax bill: <a href="http://www.lockportschools.org/site/default.aspx?PageType=3&amp;ModuleInstanceId=1033">http://www.lockportschools.org/site/default.aspx?PageType=3&amp;ModuleInstanceId=1033</a>	<b>Deborah Coder</b> 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 478-4828 Fax: 478-4832 <a href="mailto:dcoder@lockportschools.net">dcoder@lockportschools.net</a>	<b>Susan Tower</b> 130 Beattie Ave - Board of Education Lockport, NY 14094 Phone: 478-4803 Fax: 478-4832 <a href="mailto:lcsdtaxcollector@lockportschools.net">lcsdtaxcollector@lockportschools.net</a> <b>Melanie Brawdy - Principal Account Clerk</b> Phone: 478-4852 Fax: 478-4832 <a href="mailto:mbrawdy@lockportschools.net">mbrawdy@lockportschools.net</a>
<b>Niagara Falls</b> School District Website: <a href="http://www.nfschools.net/">http://www.nfschools.net/</a>	<b>Joseph Giarrizzo</b> 630 66th Street - Board of Education Niagara Falls, NY 14304 Phone: 286-4242 Fax: 286-4248 <a href="mailto:jgiarrizzo@nfschools.net">jgiarrizzo@nfschools.net</a>	<b>Susan O'Donnell</b> Billings & Collections, Room 109 City Hall, 745 Main Street Niagara Falls, NY 14302 Phone: 286-4350 Fax: 286-4354 <a href="mailto:susan.odonnell@niagarafallsny.gov">susan.odonnell@niagarafallsny.gov</a>
<b>North Tonawanda</b> School District Website: <a href="http://www.ntschoools.org/Domain/1">http://www.ntschoools.org/Domain/1</a>	<b>Anthony Montoro</b> 176 Walck Rd. - Board of Education North Tonawanda, NY 14120 Phone: 807-3503 Fax: 807-3522 <a href="mailto:amontoro@ntschoools.org">amontoro@ntschoools.org</a>	<b>Matthew L. Parish</b> City Hall - 216 Payne Avenue North Tonawanda, NY 14120 Phone: 695-8575 Fax: 695-8557 <a href="mailto:mattparish@northtonawanda.org">mattparish@northtonawanda.org</a> <a href="mailto:denisepro@northtonawanda.org">denisepro@northtonawanda.org</a>

## STAR Program

Phone: 518-457-2036

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

# Real Property Tax Administrative Dates

	All Towns	City of Niagara Falls	City of N. Tonawanda	City of Lockport
<b>TAX LEVY DATES:</b>				
Niagara County	January 1	February 15	February 1	March 1
Town\City\Spec. Dist.	January 1	Jan. & May	April 1	January 1
School Districts	September 1	July (3rd wk)	September 1	September 1
Villages	June 1			
<b>ASSESSMENT DATES:</b>				
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
<b>FISCAL YEAR:</b>				
	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.

## **FISCAL YEAR**

<b>School Districts</b>	<b>July 1 to June 30</b>
<b>Niagara County</b>	<b>January 1 to December 31</b>
<b>Villages</b>	<b>June 1 to May 31</b>

# CITY OF LOCKPORT TAX COLLECTION DATES

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

# CITY OF NIAGARA FALLS TAX COLLECTION DATES

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

# **CITY OF NORTH TONAWANDA**

## **TAX COLLECTION DATES**

### **CITY TAX -**

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

Additional 10% penalty per year, thereafter

### **COUNTY TAX**

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

### **SCHOOL TAX**

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

## **TOWN TAX COLLECTION DATES**

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

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

## **VILLAGE TAX COLLECTION DATES**

<b><u>VILLAGE TAX</u></b>	<u>June thru July 1</u>	Tax due without penalty
	<u>After July 1<sup>st</sup></u>	Tax due plus 5% penalty 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 - 2017 Census

**People QuickFacts**

	Niagara County	New York
Population estimates, July 1, 2017, (V2016)	211,328	19,849,399
Population, percent change - April 1, 2010 (estimates base) to July 1, 2017, (V2016)	-2.40%	2.40%
Population, Census, April 1, 2010	216,487	19,378,102
Persons under 5 years, percent, July 1, 2016, (V2016)	5.20%	5.90%
Persons under 18 years, percent, July 1, 2016, (V2016)	20.10%	20.90%
Persons 65 years and over, percent, July 1, 2016, (V2016)	18.50%	15.90%
Female persons, percent, July 1, 2016, (V2016)	51.20%	51.40%
White alone, percent, July 1, 2016, (V2016)(a)	87.80%	69.90%
Black or African American alone, percent, July 1, 2016, (V2016)(a)	7.30%	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%	9.10%
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)	2.90%	19.20%
White alone, not Hispanic or Latino, percent, July 1, 2016, (V2016)	85.50%	55.30%
Veterans, 2012-2016	15,223	789,553
Foreign born persons, percent, 2012-2016	4.00%	22.60%
Housing units, July 1, 2017, (V2016)	100,431	8,327,388
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, 2017	238	39,350
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	5.00%	6.60%
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	12.40%	14.10%

**Businesses**

Total employer establishments, 2016	4,584	544,073 <sup>1</sup>
Total employment, 2016	60,907	8,178,455 <sup>1</sup>
Total annual payroll, 2016 (\$1,000)	2,170,419	521,872,694 <sup>1</sup>
Total employment, percent change, 2015-2016	1.20%	2.20% <sup>1</sup>
Total nonemployer establishments, 2015	9,673	1,708,374
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	36,063	36

**KEY**

1. Includes data not distributed by county.
- (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					2018
MUNICIPALITY	DIST.	SBL	ADDRESS		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 SO NIGARA ST	Highway Garage - 1.90 Ac	\$1,335,600
C. Lockport	0	109.06-1-8	300 Mill Street	Vacant Industrial - 4.9 acres	\$12,300
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	Civil Def. Bldg. (now Public Defend.) - 1.20 Ac	\$264,300
C. Lockport	0	109.13-4-77	169 Niagara Street	Mental Health Daycare Center - 42'x165'	\$59,100
C. Lockport	0	109.13-4-78	171 Niagara Street	Mental Health Daycare Center - 48.5'x165'	\$55,700
C. Lockport	0	109.14-4-13	20 East Avenue	Social Services Bldg.-Lockport - 2.20 Ac	\$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	Aging,BOE,DMV,HR,Civil Service,Probation, Risk Mngmt, Veteran's - .32 Ac	\$1,449,100
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	County Dump - 28.78 Ac	\$148,900
Niagara Falls	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'X104.82'	\$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	Trott Parking - 54'X120'	\$2,300
Niagara Falls	0	144.77-1-53	314 Cedar Avenue	Civic Bldg. Parking - 40'X130'	\$2,300
Niagara Falls	0	144.77-1-54	310 Cedar Avenue	Civic Bldg. Parking - 40'X130'	\$2,300
Niagara Falls	0	144.77-1-55	306 Cedar Avenue	Civic Bldg. Parking - 40'X130'	\$2,300
Niagara Falls	0	144.77-1-56	302 Cedar Avenue	Civic Bldg. Parking - .12 Ac	\$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	Settling Pond for Gill Creek - 2.97 Ac	\$60,000
Niagara Falls	0	159.12-1-2.1	245 30th Street	Olin Bldg. - Cerebral Palsy leases - 2.70 Ac	\$163,400
Niagara Falls	0	158.12-1-2.12	28 Old Falls Street	NF Culinary Institute - 148.69'X294.06'	\$5,248,532
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	Landfill/Waste - 19.90 Ac	\$44,400
N. Tonawanda	REFUSE	175.07-1-41.2	542 Witmer Road	Landfill/Waste - .83 Ac	\$800
N. Tonawanda	REFUSE	175.07-1-42.2	572 Witmer Road	Landfill/Waste - 212.85'x80'	\$400
N. Tonawanda	REFUSE	175.11-1-2	380 Witmer Road	Landfill/Waste - 43.40 Ac	\$105,600
N. Tonawanda	REFUSE	175.15-1-1.2	280 Witmer Road	Landfill/Waste - 126.09'x90'	\$300
N. Tonawanda	REFUSE	175.15-1-3	264 Witmer Road	Landfill/Waste - 3.90 Ac	\$6,700
N. Tonawanda	REFUSE	175.15-1-68	22 Boston Avenue	Landfill/Waste - 190'x412.13'	\$1,800
N. Tonawanda	REFUSE	175.15-1-69	42 Warner Avenue	Landfill/Waste - 100'X515'	\$1,100
N. Tonawanda	REFUSE	175.15-1-7.2	254 Warner Avenue	Landfill/Waste - 42.05'X90'	\$100
N. Tonawanda	REFUSE	175.15-1-70	48 Warner Avenue	Landfill/Waste - 50'X100'	\$900
N. Tonawanda	REFUSE	175.15-1-71.11	81 Warner Avenue	Landfill/Waste - 2.8 Ac	\$2,800
N. Tonawanda	REFUSE	175.15-1-80	40 Warner Avenue	Landfill/Waste - 1.06 Ac	\$1,100
Cambria	WATER	106.00-1-73	Upper Mountain Road	40' x 40'	\$2,000
Cambria	0	107.00-2-32	5058 Lockport Junction Raod	"future DPW site" - 61.10 Ac.	\$180,000
Cambria	0	107.04-1-20	4955 Upper Mountain Road	NC Radio Control Tower - 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	2571 Lower Mountain Road	Bonds Lake - 551.80 Ac	\$1,075,000
Lewiston	0	116.05-1-23/CT	Moyer Road	Cell Tower - .06 ac	\$215,000
T. Lockport	0	94.00-1-26.22	Niagara St. Ext.	Poorhouse Cemetery - 2.10 Ac	\$2,500
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 - 25.07 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 - 25.37 Ac	\$970,000
T. Lockport	0	108.00-1-57	5574 Niagara Street Ext.	Public Safety Bldg. (2003)- 13.20 A	\$638,000
T. Lockport	0	110.00-1-12	1010 Chestnut Ridge Road	B,L,R RAILROAD - 5.7 Ac.	\$4,600
T. Lockport	0	110.00-1-30.1	6805 East High Road	Golf Course - 59.4 Ac.	\$180,000

Town of Lockport-Continued to next page



# NIAGARA COUNTY OWNED PROPERTY

# 2018

MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
<b>Town of Lockport-Continued from previous page.</b>					
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	Pipeline for NC Water Dist. - 20'x657'	\$2,300
T. Lockport	REFUSE	122.00-1-92	5400 Wm. Gregory Highway	13.70 Ac	\$138,500
T. Lockport	WATER	124.01-1-39	5450 Ernest Road	Office Bldg. - 1.90 Ac	\$253,000
T. Lockport	WATER	138.09-1-13	6150 Robinson Road Ext.	Water Tower - 1.50 Ac.	\$715,000
T. Lockport		138.09-1-15	6140 S. Transit Road	Tower - 40'x259.48'	\$10,100
T. Lockport	WATER	800.00-1-1.1	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.2	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.3	Ernest Road	Waterline	\$100
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Ac	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Ac	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Ac	\$34,900
Newfane		26.00-1-105	Drake Settlement Road	Prop. Re-alignmt. - 2.40 Ac.	\$3,700
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure - 1 ac.	\$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'x85'	\$5,100
Pendleton		177.00-3-79	4070 Tona. Creek Rd.	owned by NYS - leased by NC - 27.10 Ac	\$581,700
Royalton		84.00-3-14	Telegraph Road	East Canal Marina - 25.2 Ac	\$35,800
Royalton		97.00-2-38	Gasport Road	Royalton Ravine Park - 145.80 Ac	\$130,800
Royalton		97.16-1-74	Main Street	Royalton Ravine Park - 129.33'x201.35'	\$11,700
Royalton	WATER	98.00-1-43	Rochester Road	1.10 Ac	\$12,700
Wheatfield	WATER	134.04-1-65	6420 Shawnee Road	3.80 Ac	\$950,000
Wheatfield	SEWER	135.03-3-7	Mapleton Road	1.90 Ac	\$16,300
Wheatfield		147.00-1-79.1	Inducon Dr. East	81.73'X449.80'	\$15,000
Wheatfield		147.15-1-26	Cayuga Street	FNA Gus Karing - 4.00 Ac	\$48,800
Wheatfield	WATER	161.00-1-19	Williams Road	Pumping Station - 1.33 Ac	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Ac	\$39,375,000
Wheatfield	WATER	161.00-1-6	7227 Williams Road	16.4 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	Landfill - 8.50 Ac	\$8,500
Wheatfield	SEWER	175.00-1-10.12	River Road	7.20 Ac	\$20,000
Wheatfield	REFUSE	175.00-1-14.1	River Road	10.30 Ac	\$15,000
Wheatfield	SEWER	177.01-1-1.2	Shawnee Road	300'x207.70'x362.54'	\$20,600
Wheatfield	SEWER	177.01-1-15	Townline Road	110'x217'	\$66,000
Wheatfield		147.00-1-84	Inducon Drive East	.13 Ac	\$2,310
Wilson		13.13-1-41	4563 East Lake Rd	20'X354.82'	\$100
Wilson		65.00-2-30.2	3749 Beebe Road	Drainage Ditch - 20'x1023'	\$900

# **SECTION II**

## **TAX RATE INFORMATION**

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

**PAGES 14 - 34**

# 2018-2019 TAX RATES BY MUNICIPALITY page 1 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
<b>CAMBRIA 292000</b>					
	\$7.089439	\$1.770196			
IN CITY LKPT SD**				\$24.412946	\$33.272581
IN NEWFANE SD**				\$22.498406	\$31.358041
IN NIAG-WHFD SD H				\$15.662449	\$24.522084
IN NIAG-WHFD SD NH				\$21.508883	\$30.368518
IN STARPOINT SD				\$19.200692	\$28.060327
IN WILSON SD				\$21.326844	\$30.186479
<b>HARTLAND 292289</b>					
	\$8.452866	\$2.547760			
IN BARKER SD**				\$17.234930	\$28.235556
IN MEDINA SD**				\$24.759599	\$35.760225
IN ROY-HART SD**				\$23.702907	\$34.703533
<b>V. MIDDLEPORT 292289</b>					
	\$8.452866	\$2.547690	\$10.283348		
IN ROY-HART SD**				\$23.702907	\$44.986811
<b>LEWISTON 292489</b>					
	\$10.612804	\$1.311470			
IN LEW-PORT SD				\$25.116907	\$37.041181
IN NIAG-WHFD SD H				\$23.976296	\$35.900570
IN NIAG-WHFD SD NH				\$32.112325	\$44.036599
<b>V. LEWISTON 292401</b>					
	\$10.612804	\$0.915989	\$7.380000		
IN LEW-PORT SD				\$25.116907	\$44.025700
<b>TOWN LOCKPORT 292600</b>					
	\$7.263663				
IN AKRON SD				\$16.506516	\$23.770179
IN CITY LKPT SD**				\$24.137844	\$31.401507
IN NEWFANE SD**				\$22.498406	\$29.762069
IN ROY-HART SD**				\$20.621528	\$27.885191
IN STARPOINT SD				\$19.200692	\$26.464355
<b>NEWFANE 292800</b>					
	\$9.239330				
IN BARKER SD**				\$19.223233	\$28.462563
IN NEWFANE SD**				\$28.844110	\$38.083440
IN WILSON SD				\$27.342108	\$36.581438
<b>NIAGARA 293000</b>					
	\$12.783190				
IN NIAG-WHFD SD H		\$1.769811		\$28.949877	\$43.502878
IN NIAG-WHFD SD NH		\$3.959642		\$38.800835	\$55.543667

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

\*\*Library tax included in rate

# 2018-2019 TAX RATES BY MUNICIPALITY page 2 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE
<b>PENDLETON 293200</b>	\$8.861314	\$0.052632			
IN CITY LKPT SD**				\$29.750289	<b>\$38.664235</b>
IN STARPOINT SD				\$24.000865	<b>\$32.914811</b>
<b>PORTER 293489</b>	\$9.865135	\$1.988524			
IN LEW-PORT SD				\$23.372858	<b>\$35.226517</b>
IN WILSON SD				\$29.620617	<b>\$41.474276</b>
<b>V. YOUNGSTOWN 293401</b>	\$9.865135	\$1.988531	\$7.064323		
IN LEW-PORT SD				\$23.372858	<b>\$42.290847</b>
<b>ROYALTON 293689</b>	\$8.567733	\$3.710021			
IN AKRON SD				\$18.973007	<b>\$31.250761</b>
IN ROY-HART SD**				\$23.702907	<b>\$35.980661</b>
IN STARPOINT SD				\$22.069761	<b>\$34.347515</b>
<b>V. MIDDLEPORT 293601</b>	\$8.567733	\$2.120704	\$10.283348		
IN ROY-HART SD**				\$23.702907	<b>\$44.674692</b>
<b>SOMERSET 293889</b>	\$8.918284	\$1.676231			
IN BARKER SD				\$17.935927	<b>\$28.530442</b>
<b>V. BARKER 293801</b>	\$8.918284	\$1.676224	\$7.400000		
IN BARKER SD				\$17.935927	<b>\$35.930435</b>
<b>WHEATFIELD 294000</b>	\$11.866695				
IN NIAG-WHFD SD H				\$26.630727	<b>\$38.497422</b>
IN NIAG-WHFD SD NH				\$36.364245	<b>\$48.230940</b>
IN STARPOINT SD				\$32.001153	<b>\$43.867848</b>
<b>WILSON 294289</b>	\$9.110997	\$3.116763			
IN NEWFANE SD				\$28.478992	<b>\$40.706752</b>
IN WILSON SD				\$26.996005	<b>\$39.223765</b>
<b>V. WILSON 294289</b>	\$9.110997	\$3.116772	\$7.197541		
IN WILSON SD				\$26.996005	<b>\$46.421315</b>
<b>CITY LOCKPORT 290900</b>	\$8.571777	\$18.098692			
IN CITY LKPT SD**				\$27.898588	<b>\$54.569057</b>
<b>CITY NIAGARA FALLS</b>	\$9.225667				
IN NIA FALLS SD H	\$0.000000	\$18.185493		\$19.426182	<b>\$46.837342</b>
IN NIA FALLS SD NH	\$0.000000	\$36.983157		\$19.426182	<b>\$65.635006</b>
<b>CITY NO.TONAWANDA</b>	\$9.083707	\$13.702319			
IN NO. TONAWANDA SD**				\$23.833186	<b>\$46.619212</b>
Note: Aggregate rate does not include special benefit rates			**Library tax included in rate		

CAMBRIA 292000 TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$7.089439					\$3,132,547		\$3,132,547.00
NYS Medicaid	\$0.000000							\$0.00
<b>Total County - Cambria</b>	\$7.089439			\$441,861,043		\$3,132,547		<b>\$3,132,547.00</b>
Other expenses due County								\$0.00
WD 203 County water	\$0.569316		c	\$592,752,935		\$337,464		\$337,464.00
Erroneous assmts included in spec								\$185.00
Unpaid school taxes								\$322,912.00
Omitted,formerly exempt, (Ag Pymt								\$6,897.00
<b>PAY COUNTY TREASURER</b>								<b>\$3,800,005.00</b>
Cambria Highway Tax	\$1.770196			\$441,969,053		\$782,372		\$783,949.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$0.886126		c	\$592,752,935		\$525,254		\$525,214.07
FP 201 Cambria fire protection	\$1.102925			\$486,448,350		\$536,516		\$536,467.00
RD 201 Refuse		164.499775	m		2,219.00		\$365,025	\$365,025.00
DR 201 Drainage	\$0.081331		m	\$486,126,635		\$39,537		\$39,533.00
SD 202 Sewer IND CAP	\$0.350039		c	\$338,347,535		\$118,435		\$118,425.00
SD 203 Sewer AVL CAP	\$0.600001	156.330477	c PU	\$149,086,300	817.00	\$89,452	\$127,722	\$217,174.00
Town charges								\$0.00
Omitted Taxes								
Unpaid refuse								\$0.00
Unpaid water								\$29,842.00
Unpaid sewer								\$7,003.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$2,622,657.07</b>
					<b>CAMBRIA TOWN BUDGET TOTAL</b>		<b>\$2,585,787</b>	
<b>CAMBRIA TOTAL ALL</b>							<b>(\$1)</b>	<b>\$6,422,662.07</b>

=HARTLAND 292289/292201 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$8.452866					\$1,437,857		\$1,437,857.07
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Hartland/TOV</b>	\$8.452866			\$170,102,898		\$1,437,857		<b>\$1,437,857.07</b>
County Services-Village/Mdlpt.	\$8.452866					\$44,934		\$44,933.93
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/H	\$8.452866			\$5,315,822		\$44,934		\$44,933.93
<b>"Total" County - Hartland</b>	\$0.000000			\$175,418,720		\$1,482,791		<b>\$1,482,791.00</b>
Other expenses due County						\$0		\$0.00
WD 223 County water	\$0.654387		c	\$194,618,641		\$127,356		\$127,356.00
RD291 County Refuse	\$0.073409			\$191,979,441		\$14,093		\$14,093.00
Erroneous assmts included in spec distr						\$0		\$176.00
Unpaid School Taxes						\$0		\$237,986.00
Unpaid Village Taxes						\$0		\$1,581.00
Omitted taxes & formerly exempt						\$0		\$2,455.00
<b>PAY COUNTY TREASURER</b>								<b>\$1,866,438.00</b>
Hartland Town Tax	\$2.547760			\$170,511,342		\$434,422		\$434,804.00
Hartland Town Tax - Village	\$2.547690			\$5,357,402		\$13,649		\$13,661.00
Total				\$175,868,744		\$448,071		\$0.00
FD 221 Fire Protection	\$1.229999			\$186,445,734		\$229,328		\$229,328.00
WD 221 Water #1	\$2.253338		c	\$180,205,967		\$406,065		\$406,063.69
WD 222 Water #2	\$0.110019		c	\$8,498,567		\$935		\$935.00
RD 221 Refuse	\$0.000000	175.000000	m PU		1,527.00	\$0	\$267,225	\$267,225.00
Town charges						\$0		\$0.00
Unpaid water						\$0		\$28,623.00
Unpaid refuse						\$0		\$0.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$1,380,639.69</b>
<b>HARTLAND TOWN BUDGET TOTAL</b>						<b>\$1,352,017</b>		
<b>HARTLAND TOTAL ALL</b>							<b>(\$1)</b>	<b>\$3,247,077.69</b>

=LEWISTON 292489/292401= TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$10.612804					\$7,454,591		\$7,454,591.48
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Lewiston/TOV</b>	\$10.612804			\$702,414,912		\$7,454,591		<b>\$7,454,591.48</b>
County Services-Village/Lewist.	\$10.612804					\$1,611,285		\$1,611,284.52
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$10.612804			\$151,824,587		\$1,611,285		\$1,611,284.52
<b>"Total" County - Lewiston</b>				<b>\$854,239,499</b>		<b>\$9,065,876</b>		<b>\$9,065,876.00</b>
Other expenses due County						\$0		\$0.00
WD 259 County water	\$0.849725		c	\$946,097,717		\$803,923		\$803,923.00
RD 291 County Refuse	\$0.095323			\$867,948,116		\$82,735		\$82,735.00
Erroneous assmts included in spec								\$48.00
Unpaid village taxes								\$20,682.00
Unpaid school taxes								\$660,603.00
Omitted taxes & formerly exempt								\$19,986.00
County sewer								
CS 240 Capital	\$0.310562	\$10.050000	PU	\$143,710,205	1,297.00	\$44,631	\$13,041	\$57,672.00
CS 241 Prim Units		\$186.090000	PU		617.00		\$114,818	\$114,818.00
CS 241 Secondary Units		\$16.320000	SU		620.00		\$10,118	\$10,118.00
CS 242 Secondary Units		\$16.320000	SU		667.00		\$10,885	\$10,885.00
<b>PAY COUNTY TREASURER</b>								<b>\$10,847,346.00</b>
Lewiston town tax	\$1.311470			\$710,580,417				\$932,969.00
Lewiston town tax village	\$0.915989			\$153,283,459				\$140,635.00
<b>Total Lewiston town tax</b>				<b>\$863,863,876</b>		<b>\$1,072,311</b>		
FP 241 Fire	\$1.982483			\$729,612,358		\$1,446,444		\$1,446,444.00
GS 241 Gas Light - Lewist. Hghts.		\$275.000000			40.00		\$11,000	\$11,000.00
SD245 South Sewer	\$2.378138		c	\$85,139,721		\$202,474		\$202,474.00
SD246 South Sewer Non User		\$8.000000	c fee		609.00	\$0	\$4,872	\$4,872.00
SD 243 Master Sewer	\$0.099372	\$35.899929	c,mPU	\$678,218,888	4,217.00	\$67,396	\$151,390	\$218,768.65
SD 248 "			c	\$0				\$0.00
Total Master sewer								
RD 241 Refuse		\$75.952583	PU		4,724.00		\$358,800	\$358,800.00
WD240 Water	#REF!		c	\$937,663,727		\$1,147,425		\$1,147,425.00
Town Charges								\$10,906.00
Unpaid water								\$71,615.00
Unpaid Sewer								\$57,462.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$4,652,320.65</b>
				LEWISTON TOWN BUDGET TOTAL		<b>\$4,468,738</b>		
<b>LEWISTON TOTAL ALL</b>							<b>(\$17)</b>	<b>\$15,499,666.65</b>

=LOCKPORT 292600= TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$7.263663					\$8,605,253		\$8,605,253.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$7.263663		c	\$1,184,698,746		\$8,605,253		\$8,605,253.00
Other expenses due County						\$0		\$0.00
WD 263 County water	\$0.569316			\$1,352,864,050		\$770,207		\$770,207.00
RD 291 County Refuse	\$0.063866			\$1,299,543,145		\$82,997		\$82,997.00
Unpaid school taxes								\$1,016,472.00
Erroneous assmts included in spec								\$9,920.00
Omitted taxes & formerly exempt								\$12,101.00
PAY COUNTY TREASURER								\$10,496,950.00
WD 261 Water 1 - Capital	\$0.872008		c	\$1,265,378,027		\$1,103,420		\$1,100,392.87
WD 261 Water 1 - O&M	\$0.172038		m	\$1,215,777,222		\$209,160		\$209,160.00
WD262 Water #2	\$0.099998		c	\$85,401,723		\$8,540		\$8,540.00
Total water								\$0.00
								\$0.00
FP 261 Fire Protection	\$0.879185			\$1,302,228,920		\$1,144,900		\$1,144,900.00
								\$0.00
SD 261 Sewer #3A - Capital	\$1.254251		c	\$995,236,997		\$1,248,277		\$1,241,369.00
SD 261 " " Maintenance	\$1.770969		m	\$952,244,542		\$1,686,396		\$1,686,396.00
SD 262 Sewer #3B "	\$0.150023		c	\$325,324,253		\$48,806		\$48,806.00
Total Sewer								\$0.00
								\$0.00
SD 264 Carlisle Sewer-Capital	\$2.145306		c	\$22,603,300		\$48,491		\$48,491.00
SD 264 Carlisle Sewer-O&M	\$0.962558		m	\$20,493,300		\$19,726		\$19,726.00
SD 265 Lincoln sewer	\$3.017970		c	\$6,933,800		\$20,926		\$20,926.00
RD 261 Refuse(incls Carlisle)		\$174.151688	mPU		5,744.94		\$1,000,491	\$1,000,491.00
								\$0.00
LD 261 Carlisle Light & Sdwlk	\$1.472168		m	\$20,568,300		\$30,280		\$30,280.00
LD 262 Rapids light		\$43.859649			57.00		\$2,500	\$2,500.00
Town Charge								\$500.00
Unpaid water								\$125,366.00
Unpaid sewer								\$73,852.00
Unpaid refuse								\$2,614.00
								\$0.00
PAY TOWN SUPERVISOR								\$6,764,309.87
				LOCKPORT TOWN BUDGET TOTAL			\$6,561,978	
LOCKPORT TOTAL ALL							(\$15)	\$17,261,259.87



=NEWFANE 292800= TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$9.239330					\$3,721,386		\$3,721,386.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$9.239330			\$402,776,617		\$3,721,386		\$3,721,386.00
Other expenses due County						\$0		\$0.00
WD 283 County Water	\$0.729892		c	\$468,367,939		\$341,858		\$341,858.00
Unpaid School tax								\$666,323.00
Erroneous assmts included in Spec								\$0.00
Omitted Tax & FE								\$8,485.00
PAY COUNTY TREASURER								\$4,160,261.00
FP281 Fire Protection	\$1.650173			\$426,018,919		\$703,005		\$703,005.00
LD 281 Light	\$0.167619			\$411,921,495		\$69,046		\$69,046.00
RD 281 Refuse		165.000000			4,018.00		\$662,970	\$662,980.72
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		3,737.00		\$112,110	\$112,110.00
WD 284 Fee per parcel		9.997703	FEE		4,354.00		\$43,530	\$43,530.00
WD 285 Water District "Mobiles"		35.000000	PU		444.00		\$15,540	\$15,540.00
								\$0.00
NEWFANE TOWN SEWER								\$0.00
SS 281 UN&FEE		210.849975	m PU		3,029.50		\$638,770	\$638,770.00
SS 281 FEE PER PARCEL		5.000000	FEE		2,130.00		\$10,650	\$10,650.00
SS 282(1)1-100'		0.079999	c PU		259,464.85		\$20,757	\$20,757.00
SS 282(2) 101- 300'		0.059999	c PU		146,101.99		\$8,766	\$8,766.00
SS 282(3) > 300'		0.049999	c PU		107,382.34		\$5,369	\$5,369.00
Unpaid Water								
Unpaid Sewer								\$99,459.00
Town Charges								\$95,323.00
Omitted Taxes								\$6,086.00
PAY TOWN SUPERVISOR								\$2,491,391.72
				NEWFANE TOWN BUDGET TOTAL			\$2,290,524	
NEWFANE TOTAL ALL							\$11	\$7,229,443.72

=NIAGARA 293000 = TAX LEVY 2019	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$12.783190					\$3,453,031		\$3,453,031.00
NYS Medicaid	\$0.000000					\$0		\$0.00
<b>Total County - Town of Niagara</b>	\$12.783190			\$270,122,804		\$3,453,031		<b>\$3,453,031.00</b>
Other expenses due County						\$0		\$0.00
WD 302 COUNTY WTR	\$1.016635		c	\$331,333,379		\$336,845		\$336,845.00
RD 291 County Refuse						\$0		\$0.00
UNPD SCH TAX								\$524,916.00
Erroneous assmts included in Spec								\$524.00
Omitted Tax & FE								\$12,074.00
<b>PAY COUNTY TREASURER</b>								<b>\$4,327,390.00</b>
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$1.769811	3.959642	0.000000	\$155,463,838	117,720,825.00	\$275,142	\$466,132	\$742,413.00
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	\$0.217456	0.463917	m	\$164,078,060	160,249,164.00	\$35,680	\$74,342	\$110,000.00
WD 301 NIAG WTR	\$0.506284	0.962800	c	\$164,405,660	167,999,564.00	\$83,236	\$161,750	\$244,955.39
FD 301 NIAGARA FIRE	\$1.180092	2.516698	0	\$164,078,060	160,249,164.00	\$193,627	\$403,299	\$596,800.00
SD 301 NIAG SEW	\$1.871282	1.871282	c	\$163,229,360	160,502,194.00	\$305,448	\$300,345	\$605,659.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$164,078,060	153,191,123.00	\$0	\$0	\$0.00
FO315 FOM Pump Station			MT					\$87,338.00
SD307 Wildwood Sewer			0	Pre Calculated				\$0.00
WD307 Wildwood Water			0	Pre Calculated				\$0.00
UNPAID WTR			0					\$64,635.00
UNPAID SEWER			0					\$113,743.00
TOWN CHARGE			0					\$4,901.00
<b>PAY TOWN SUPERVISOR</b>								<b>\$2,582,144.39</b>
<b>NIAGARA TOWN BUDGET TOTAL</b>						<b>\$2,387,165</b>		
<b>NIAGARA TOTAL ALL</b>							<b>-\$2</b>	<b>\$6,909,534.39</b>

=Pendleton 293200 = TAX LEVY 2019	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$8.861314					\$4,576,583		\$4,576,583.00
NYS Medicaid	\$0.000000					\$0		\$0.00
<b>Total County - Pendleton</b>	\$8.861314			\$516,467,779		\$4,576,583		<b>\$4,576,583.00</b>
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.711645		c	\$577,603,720		\$411,049		\$411,049.00
RD 291 County Refuse	\$0.079832			\$545,216,598		\$43,526		\$43,526.00
CS320 County Sew Cap	\$0.260095	10.050000	PU	\$577,784,533	3,332.00	\$150,279	\$33,502	\$183,781.00
CS 321 " User		186.090000	PU		1,752.00		\$326,032	\$326,032.00
CS 321 S.U.		16.320000	SU		1,923.00		\$31,383	\$31,383.00
CS 322 S.U. Non User		16.320000	SU		1,402.00		\$22,880	\$22,880.00
Unpaid School taxes								\$432,094.00
Erroneous assmts included in Spec								\$622.00
Omitted tax & F.Exempt								\$5,649.00
<b>Pay County Treasurer</b>								<b>\$6,033,599.00</b>
Pendleton Highway Tax	\$0.526321			\$521,060,336		\$274,245		\$273,765.00
FD 321 Pendl fire	\$0.915262			\$541,239,576		\$495,376		\$495,234.00
WD 321 WTR #1)	\$0.105100		c	\$541,361,138		\$56,897		\$56,881.59
" "	\$0.188500		m	\$509,586,838		\$96,057		\$96,057.00
WD 322 " #2	\$0.049991		c	\$31,245,534		\$1,562		\$1,562.00
RD 321 Refuse		171.000000	m PU		2,570.00		\$439,470	\$439,470.00
Unpaid Sewer								\$14,588.00
Unpaid Refuse								\$5,825.00
Unpaid Water								\$25,448.00
Town Charge								\$0.00
<b>Pay Town Supervisor</b>								<b>\$1,408,830.59</b>
<b>PENDLETON TOWN BUDGET TOTAL</b>							<b>\$1,362,969.59</b>	
<b>Total Pendleton All</b>							<b>-\$15</b>	<b>\$7,442,429.59</b>

=PORTER 293489/293401 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$9.865135					\$2,918,254		\$2,918,253.59
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$9.865135			\$295,814,881		\$2,918,254		\$2,918,253.59
						\$0		
County Services-Village/Ynstwn..	\$9.865135					\$935,037		\$935,037.41
NYS Medicaid - Village/Yngstn.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$9.865135			\$94,782,023		\$935,037		\$935,037.41
"Total" County - Porter				\$390,596,904		\$3,853,291		\$3,853,291.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.790717		c	\$315,088,556		\$249,146		\$249,146.00
RD 291 County Refuse	\$0.088702			\$402,378,803		\$35,692		\$35,692.00
Erroneous assmts included in Spec								\$46.00
Unpaid Village Tax								\$9,525.00
Unpaid School Tax								\$359,771.00
Ag District payment								
Omitted Tax & FE								\$9,680.00
PAY COUNTY TREASURER								\$3,922,146.00
Porter Town tax TOV	\$1.988524			\$296,325,264		\$589,250		\$590,651.00
Porter Town Tax Vlg.	\$1.988531			\$94,994,239		\$188,899		\$189,349.00
Total				\$391,319,503		\$778,149		
RD 341 Refuse		0.000000			1,948.00			\$0.00
LD 341 Ransomvl Light #1	\$0.338853			\$31,872,218		\$10,800		\$10,800.00
FD 341 Yngstwm. Fire Protection	\$1.014888			\$178,628,582		\$181,288		\$181,289.85
FD 342 Ransomvl. Fire "District"	\$2.070013			\$126,123,849		\$261,078		\$261,078.00
RO 347 Mal Grov Road District.		300.000000	PU		12.00		3600	\$3,600.00
" "		50.000000	SU		5.00		250	\$250.00
SD 344 Porter Lateral		0.000000	c cPU		10,099.55		0	\$0.00
" "		0.000000	cSU		1,088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000			\$7,218,900				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		250.000000	c PU		199.00		49750	\$49,750.00
" " - Undev		50.000000	cSU		45.00		2250	\$2,250.00
" " - Non Benefi			MT					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$464.00
Unpaid Water								\$51,480.00
Unpaid Sewer								\$17,905.00
Unpaid Refuse								\$0.00
PAY TOWN SUPERVISOR								\$1,371,016.85
				PORTER TOWN BUDGET TOTAL		\$2		
PORTER GRAND TOTAL							\$0	\$5,888,167.85

=Royalton 293689/293601 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Royalton/TOV	\$8.567733					\$2,801,923		\$2,801,923.36
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Royalton/TOV</b>	<b>\$8.567733</b>			<b>\$327,032,050</b>		<b>\$2,801,923</b>		<b>\$2,801,923.36</b>
County Services-Village/Mdlpt.	\$8.567733					\$403,315		\$403,314.64
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Middleport	\$8.567733			\$47,073,669		\$403,315		\$403,314.64
<b>"Total" County - Royalton</b>				<b>\$374,105,719</b>		<b>\$3,205,238</b>		<b>\$3,205,238.00</b>
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.654387		c	\$423,671,404		\$277,245		\$277,245.00
RD 291 County Refuse	\$0.073410			\$401,404,804		\$29,467		\$29,467.00
Erroneous assmts included in Spec								\$0.00
Unpaid Village Taxes								\$44,647.00
Unpaid School Taxes								\$483,098.00
Omitted Tax & F.Exempt								\$7,124.00
<b>Pay County Treasurer</b>								<b>\$4,046,819.00</b>
Town Tax(tov)	\$3.710021			\$330,489,772		\$1,226,124		\$1,227,591.00
Town Tax(vlg)	\$2.120704			\$47,307,404		\$100,325		\$100,534.00
<b>Total Town Tax</b>				<b>\$377,797,176</b>				
DR 361 Royalton Drainage	\$0.391615		m	\$351,087,394		\$137,491		\$137,491.00
LD 361 Gasport Light	\$0.550933		m	\$32,671,842		\$18,000		\$18,000.00
SD 361 Gasport Sewer O+M	\$5.720292		m	\$31,840,335		\$182,136		\$182,136.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$38,063,035				\$0.00
WD 367 Water Imprv - Pr Un		250.000000	cPU		2,362.00		\$590,500	\$590,500.36
WD 367 Water Improv - Sec Un		50.000000	cSU		64.00		\$3,200	\$3,200.00
WD 368 Water Unimproved - Pr Un		10.000000	cPU		582.00		\$5,820	\$5,820.00
WD 368 Water Unimproved - Sec U		1.000000	cSU		281.00		\$281	\$281.00
RD362 Refuse		190.000000	m		2,489.00		\$472,910	\$472,910.00
FD 361 Fire "District" Gasport	\$1.337818			\$33,059,053		\$44,227		\$44,227.00
FP 361 Royalton Fire Protection	\$1.495477			\$317,631,142		\$475,010		\$475,010.00
PD361 Paving District		0.000000	PU	\$0				\$0.00
TC 291 Town Charge								\$2,700.00
UR 291 Unpaid Refuse								\$0.00
US 291 Unpaid Sewer								\$5,469.00
UW 291 Unpaid Water								\$104,541.00
OT 291 Omitted Town Tax								\$0.00
<b>Pay Town Supervisor</b>								<b>\$3,370,410.36</b>
<b>ROYALTON TOWN BUDGET TOTAL</b>						<b>\$3,257,700</b>		
<b>Royalton Total All</b>							<b>\$0</b>	<b>\$7,417,229.36</b>

=SOMERSET 293889/293801 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$8.918284					\$1,081,874		\$1,081,873.92
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Somerset/TOV</b>	\$8.918284			\$121,309,649		\$1,081,874		<b>\$1,081,873.92</b>
County Services-Village/Barker	\$8.918284					\$165,277		\$165,277.08
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$8.918284			\$18,532,385		\$165,277		\$165,277.08
<b>"Total" County - Somerset</b>				\$139,842,034		\$1,247,151		<b>\$1,247,151.00</b>
Other expenses due County				\$0		\$0		\$0.00
WD 384 County Water	\$0.680998		c	\$270,118,156		\$183,950		\$183,950.00
RD 291 County Refuse	\$0.076396			\$254,030,556		\$19,407		\$19,407.00
Unpaid Village Tax								\$7,777.00
Unpaid School Tax								\$140,500.00
Omitted tax & FE								\$4,896.00
Erroneous assmts included in Spec								\$582.00
<b>PAY COUNTY TREASURER</b>								<b>\$1,604,263.00</b>
Town Tax TOV	\$1.676231			\$121,991,526		\$204,486		\$204,946.00
Town Tax VLG	\$1.676224			\$18,610,879		\$31,196		\$31,266.00
<b>Total</b>				\$140,602,405		\$235,682		\$236,212.00
FD 381 Fire Protection	\$0.944169			\$254,237,317		\$240,043		\$240,000.00
LD 381 Light	\$0.444701			\$8,994,800		\$4,000		\$4,000.00
RD 381 Refuse		\$124.91			916.00		114422	\$114,053.00
SD 390 Sewer UN	\$0.169991	\$120.00	c cPU	\$63,497,457	747.00	\$10,794	89640	\$100,434.00
SD 391 Sewer < 300 '		\$0.20	cPU		69,584.15		13917	\$13,917.00
SD 392 Sewer >300'		\$0.02	cPU		12,437.01		249	\$249.00
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	\$0.149998		c	\$242,962,718		\$36,444		\$36,435.21
WD 382 Water #2a	\$0.030002		c	\$244,484,718		\$7,335		\$7,335.00
WD 385 Water	\$0.110252		c	\$1,396,800		\$154		\$154.00
Unpaid Refuse								\$0.00
Unpaid Water								\$11,248.00
Unpaid Sewer								\$6,274.00
Town Charge								\$0.00
<b>PAY SUPERVISOR</b>								<b>\$799,111.21</b>
<b>SOMERSET TOWN BUDGET TOTAL</b>						<b>\$781,589</b>		
<b>SOMERSET TOTAL ALL</b>							<b>(\$9)</b>	<b>\$2,403,374.21</b>

=WHEATFIELD 294000 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$11.866695					\$10,233,562		\$10,233,562.00
NYS Medicaid	\$0.000000					\$0		\$0.00
<b>Total County - Wheatfield</b>	\$11.866695			\$862,376,732		\$10,233,562		<b>\$10,233,562.00</b>
Other expenses due County						\$0		\$0.00
WD 404 County Water	\$0.948860		c	\$1,044,997,921		\$991,557		\$991,557.00
RD 291 County Refuse	\$0.106442			\$956,287,542		\$101,789		\$101,789.00
Unpaid School Taxes								\$896,795.00
County Sewer								
CS 400 County Sewer CAP	\$0.346793	10.050000		\$1,008,394,111	11,202.00	\$349,704	\$112,631	\$462,335.00
CS 401 Primary User Unit		186.100000			9,986.00		\$1,858,307	\$1,858,307.00
CS 401 Secondary User		16.320000			10,668.00		\$174,099	\$174,099.00
CS 402 Non User - Sec. Un.		16.320000			532.00		\$8,682	\$8,682.00
Erroneous assmts included in Spec								\$1,796.00
Omitted Taxes & F.Ex								\$9,570.00
<b>PAY COUNTY TREASURER</b>								<b>\$14,738,492.00</b>
Wheatfield Hghwy/Town Tax	\$0.000000			\$876,980,693		0		\$0.00
LD 401 Light #1 Fmt. Ft.		0.074826	PU		45,839.71		\$3,430	\$3,430.00
LD 402 Light #1 Units		10.000000	PU		367.00		\$3,670	\$3,670.00
LD 403 Light #2		0.000376	SU		10,369,177.30		\$3,900	\$3,900.00
LD 405 Light #3 Ashwood		0.009778	SU/Sq Ft		1,738,674.23		\$17,000	\$17,000.00
WD 401 Wheatfield water	none		c					\$0.00
WD 403 Wheatfield water FT.	none		PU					\$0.00
SD 401 Master Sewer User	\$1.184576		c	\$964,245,789		\$1,142,222		\$1,141,881.19
SD 402 Master Sewer Non User	\$0.400245		c	\$81,407,542		\$32,583		\$32,583.00
WD 406 Summit Water	resident.	0.000000	SU	residential	4,681,713.00			\$0.00
WD 407 Liberty Dr. Water	industr.	0.000000	SU	industrial	10,369,177.30			\$0.00
FP 401 Fire Protection	\$1.609565			\$957,338,595		\$1,540,899		\$1,540,000.00
WD 402 Sawyer Dr. Lateral		0.000000	SU		2.00			\$0.00
RD 403 Refuse - USER		155.960000	PU		6,300.00		\$982,568	\$982,025.00
" " NON USER		5.003137	SU		1,594.00		\$7,975	\$7,975.00
RD 404 Inducon Road		0.000000	SU		7,180,908.35			\$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								\$9,495.00
Unpaid Water								\$68,508.00
Unpaid Sewer								\$18,009.00
<b>PAY SUPERVISOR</b>								<b>\$3,828,476.19</b>
<b>WHEATFIELD TOWN BUDGET T</b>							<b>\$13</b>	\$18,566,968.19
<b>WHEATFIELD TOTAL ALL</b>							<b>\$13</b>	<b>\$18,566,968.19</b>

=WILSON 294289/294201 = TAX LEVY 2019	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$9.110997					\$2,180,314		\$2,180,314.49
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
<b>County Tax Rate - Wilson/TOV</b>	\$9.110997			\$239,305,808		\$2,180,314		<b>\$2,180,314.49</b>
								\$0.00
County Services-Village of Wilson	\$9.110997					\$425,509		\$425,508.51
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$9.110997			\$46,702,738		\$425,509		\$425,508.51
<b>"Total" County - Wilson</b>				\$286,008,546		\$2,605,823		<b>\$2,605,823.00</b>
								\$0.00
Other expenses due County						\$0		\$0.00
WD 425 County Water	\$0.720653		c	\$316,507,402		\$228,092		\$228,092.00
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec								\$0.00
Unpaid Village tax								\$11,854.00
Unpaid School tax								\$340,600.00
Omitted Taxes & F.EX								\$2,142.00
								\$0.00
<b>PAY COUNTY TREASURER</b>								<b>\$3,188,511.00</b>
Town Tax TOV	\$3.116763			\$240,609,554		\$749,923		\$750,392.00
Town Tax VLG	\$3.116772			\$47,009,218		\$146,517		\$146,608.00
<b>Total Town Tax</b>				\$287,618,772		\$896,440		
LD 421 Light #2 - Sunset	\$0.429010		m	\$6,992,850		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	841.750000	c	\$6,965,600	84.00		\$70,707	\$70,707.00
WD 421 Water #1 - Capital	\$0.198712		c	\$252,062,728		\$50,088		\$50,087.30
" " Water #1 - O & M.	\$0.334960			\$249,641,628		\$83,620		\$83,620.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,277,886				\$0.00
FR 420 Firemens Retrmt.	\$0.384940			\$285,758,516		\$110,000		\$110,000.00
Wilson Library Fund	\$0.345989			\$287,618,772		\$99,513		\$99,513.00
Unpaid Water								\$30,771.00
TC 291 Town Charges								\$23,528.00
<b>PAY SUPERVISOR</b>								<b>\$1,368,226.30</b>
<b>WILSON TOWN BUDGET TOTAL</b>							<b>\$1,313,927</b>	
<b>WILSON TOTAL ALL</b>							<b>(\$1)</b>	<b>\$4,556,737.30</b>



Tax Levy 2019	AD VAL RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
City of Lockport						
County Services	\$8.571777			\$5,948,151	\$21,931	\$5,970,082.01
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$8.571777	\$693,922,705		\$5,948,151	\$21,931	\$5,970,082.01
RD 291 County Refuse - Lkpt.	\$0.073409	\$749,417,628		\$55,014		\$55,014.00
Other expenses due County				\$0		\$0.00
Total County - City of Lockport				must be 0-----> (\$1)		\$6,025,096.01
City of Niagara Falls						
County Services	\$9.225667			\$11,842,229	\$39,942	\$11,882,172.10
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$9.225667	\$1,283,617,644		\$11,842,229	\$39,942	\$11,882,172.10
RD291 County Refuse - Nfalls	\$0.080843	\$1,490,118,393		\$120,466		\$120,466.00
Other expenses due County				\$0		\$0.00
Total County - Niagara Falls				must be 0-----> \$0		\$12,002,638.10
City of North Tonawanda						
County Services	\$9.083707			\$11,004,962	\$45,939	\$11,050,903.55
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$9.083707	\$1,211,505,644		\$11,004,962	\$45,939	\$11,050,903.55
RD291 County Refuse -NT	\$0.079832	\$1,285,772,117		\$102,646		\$102,646.00
Other expenses due County				\$0		\$0.00
Total County -North Tonawanda				must be 0-----> \$0		\$11,153,549.55

## VILLAGE TAXES

### 2018 VILLAGE TAX LEVY

#### TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
<b>BARKER</b> (TOWN OF SOMERSET)	245	\$18,532,485	\$7.400000	\$137,140.39
<b>LEWISTON</b> (TOWN OF LEWISTON)	1206	\$151,824,587	\$7.380000	\$1,120,465.45
MIDDLEPORT (TOWN OF HARTLAND)	80	\$5,315,822	\$10.283348	\$54,664.45
MIDDLEPORT (TOWN OF ROYALTON)	660	\$47,073,669	\$10.283348	\$484,074.92
<b>TOTAL MIDDLEPORT</b>	740	\$52,389,491		\$538,739.37
<b>WILSON</b> (TOWN OF WILSON)	582	\$46,702,738	\$7.197541	\$336,144.87
<b>YOUNGSTOWN</b> (TOWN OF PORTER)	919	\$94,782,023	\$7.064323	\$669,570.83

## CITY TAXES

### 2018 CITY TAX LEVY

#### TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
<b>CITY OF LOCKPORT</b>	8,176	\$693,927,705	\$18.098692	\$12,559,184
<b>CITY OF NIAGARA FALLS</b>	22,904	\$1,283,617,644	H- \$18.185493 NH- \$36.983157	\$30,952,436
<b>CITY OF NORTH TONAWANDA</b>	12,796	\$1,211,770,644	\$13.702319	\$16,604,068

# 2018-2019 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
<b>AKRON CSD</b>					
LOCKPORT	40	\$4,337,947	\$3,531,787	16.506516	\$58,500.42
ROYALTON	703	\$72,487,646	\$59,606,431	18.973007	\$1,130,913.36
<b>TOTAL</b>	<b>743</b>	<b>\$76,825,593</b>	<b>\$63,138,218</b>		<b>\$1,189,413.78</b>
<b>BARKER CSD</b>					
HARTLAND	976	\$84,148,202	\$65,237,982	16.940821	\$1,425,539.63
HARTLAND LIBRARY		\$84,148,202	\$84,148,202	0.294109	\$24,748.74
NEWFANE	110	\$11,389,679	\$9,956,209	18.895194	\$215,210.19
NEWFANE LIBRARY		\$11,389,679	\$11,389,679	0.328039	\$3,736.26
SOMERSET [1]	1,583	\$143,563,574	\$118,323,868	17.629856	\$2,531,005.14
SOMERSET LIBRARY		\$143,563,574	\$143,563,574	0.306071	\$43,940.65
<b>TOTAL</b>	<b>2,669</b>	<b>\$239,101,455</b>	<b>\$193,518,059</b>		<b>\$4,244,180.61</b>
<b>LEWISTON-PORTER CSD</b>					
LEWISTON [2]	5,684	\$752,181,164	\$655,569,434	25.116907	\$18,892,464.34
PORTER [3]	2,723	\$328,432,986	\$286,773,293	23.372858	\$7,676,417.54
<b>TOTAL</b>	<b>8,407</b>	<b>\$1,080,614,150</b>	<b>\$942,342,727</b>		<b>\$26,568,881.89</b>
<b>LOCKPORT SD</b>					
LOCKPORT CITY	8,176	\$701,189,832	\$570,175,148	26.856801	\$18,831,715.78
LOCKPORT CITY LIBRARY		\$701,189,832	\$701,189,832	1.041787	\$730,490.45
CAMBRIA	74	\$10,851,550	\$9,064,550	23.501320	\$255,025.75
CAMBRIA LIBRARY		\$10,851,550	\$10,851,550	0.911626	\$9,892.56
LOCKPORT TOWN	5,052	\$807,151,740	\$667,906,583	23.236490	\$18,755,373.33
LOCKPORT TOWN LIBRARY		\$807,151,740	\$807,151,740	0.901354	\$727,529.45
PENDLETON	72	\$18,733,668	\$18,425,558	28.639356	\$536,520.19
PENDLETON LIBRARY		\$18,733,668	\$18,733,668	1.110933	\$20,811.85
<b>TOTAL</b>	<b>13,374</b>	<b>\$1,537,926,790</b>	<b>\$1,265,571,839</b>		<b>\$39,867,359.36</b>
<b>MEDINA CSD</b>					
HARTLAND TOWN	53	\$3,897,349	\$2,807,939	24.272607	\$94,598.82
HARTLAND LIBRARY		\$3,897,349	\$3,897,349	1.486992	\$5,795.33
<b>TOTAL</b>	<b>53</b>	<b>\$3,897,349</b>	<b>\$2,807,939</b>		<b>\$100,394.15</b>
<b>NEWFANE CSD</b>					
CAMBRIA	76	\$10,394,130	\$8,662,530	22.290694	\$231,692.37
CAMBRIA LIBRARY		\$10,394,130	\$10,394,130	0.207712	\$2,158.99
LOCKPORT	527	\$70,535,570	\$56,622,890	22.290694	\$1,572,286.81
LOCKPORT LIBRARY		\$70,535,570	\$70,535,570	0.207712	\$14,651.08
NEWFANE	4,293	\$402,008,965	\$317,378,011	28.577813	\$11,488,537.03
NEWFANE LIBRARY		\$402,008,965	\$402,008,965	0.266297	\$107,053.78
WILSON	46	\$4,320,666	\$3,562,416	28.216066	\$121,912.20
WILSON LIBRARY		\$4,320,666	\$4,320,666	0.262926	\$1,136.02
<b>TOTAL</b>	<b>4,942</b>	<b>\$487,259,331</b>	<b>\$386,225,847</b>		<b>\$13,539,428.27</b>

[1] # of parcels, Total Taxable, and STAR taxable include both village and town data

[2] # of parcels, Total Taxable, and STAR taxable include both village and town data

[3] # of parcels, Total Taxable, and STAR taxable include both village and town data

# 2018-2019 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
<b>NIAGARA FALLS SD</b>					
NIAGARA FALLS SD	22,904	\$1,329,596,771	\$1,040,555,740	19.426182	\$25,828,988.86
<b>TOTAL</b>	<b>22,904</b>	<b>\$1,329,596,771</b>	<b>\$1,040,555,740</b>		<b>\$25,828,988.86</b>
<b>NORTH TONAWANDA SD</b>					
NORTH TONAWANDA	12,796	\$1,260,468,240	\$1,001,307,650	22.690818	\$28,601,055.43
N. TONAWANDA LIBRARY		\$1,260,468,240	\$1,260,468,240	1.142368	\$1,439,918.58
<b>TOTAL</b>	<b>12,796</b>	<b>\$1,260,468,240</b>	<b>\$1,001,307,650</b>		<b>\$30,040,974.01</b>
<b>NIAGARA-WHEATFIELD CSD</b>					
CAMBRIA HOMESTEAD	165	\$22,938,657	\$18,163,857	15.662449	\$359,275.55
CAMBRIA NON-HOMEST.	53	\$3,353,226	\$3,353,226	21.508883	\$72,124.15
LEWISTON HOMESTEAD	1,196	\$107,970,257	\$83,693,183	23.976296	\$2,588,726.84
LEWISTON NON-HOMEST.	125	\$12,651,925	\$12,631,225	32.112325	\$406,282.73
NIAGARA HOMESTEAD	2,846	\$158,485,279	\$120,545,188	28.949877	\$4,588,129.33
NIAGARA NON-HOMEST.	911	\$117,806,769	\$111,130,535	38.800835	\$4,571,001.01
WHEATFIELD HOMEST.	5,473	\$583,201,446	\$490,020,904	26.630727	\$15,531,078.49
WHEAT. NON-HOMEST.	785	\$133,579,321	\$132,870,407	36.364245	\$4,857,511.16
<b>TOTAL*</b>	<b>11,554</b>	<b>\$1,139,986,880</b>	<b>\$972,408,525</b>		<b>\$32,974,129.25</b>
<b>ROYALTON-HARTLAND CSD</b>					
HARTLAND [4]	1023	\$91,718,864	\$70,503,894	23.460664	\$2,151,785.45
HARTLAND LIBRARY		\$91,718,864	\$91,718,864	0.242243	\$22,218.25
LOCKPORT	216	\$32,370,439	\$27,292,189	20.410777	\$660,705.81
LOCKPORT LIBRARY		\$32,370,439	\$32,370,439	0.210751	\$6,822.10
ROYALTON [5]	3239	\$310,641,724	\$251,312,374	23.460664	\$7,287,861.11
ROYALTON LIBRARY		\$310,641,724	\$310,641,724	0.242243	\$75,250.78
<b>TOTAL</b>	<b>4478</b>	<b>\$434,731,027</b>	<b>\$349,108,457</b>		<b>\$10,204,643.51</b>
<b>STARPOINT CSD</b>					
CAMBRIA	1794	\$317,897,829	\$275,713,884	19.200692	\$6,103,858.30
LOCKPORT	1644	\$287,282,642	\$247,847,085	19.200692	\$5,516,025.53
PENDLETON	3131	\$516,782,022	\$450,244,527	24.000865	\$12,403,215.54
ROYALTON	3	\$428,074	\$374,074	22.069761	\$9,447.49
WHEATFIELD	1442	\$162,778,284	\$141,373,864	32.001153	\$5,209,092.77
<b>TOTAL</b>	<b>8014</b>	<b>\$1,285,168,851</b>	<b>\$1,115,553,434</b>		<b>\$29,241,639.63</b>
<b>WILSON CSD</b>					
CAMBRIA	548	\$86,992,000	\$73,820,100	21.326844	\$1,855,264.81
NEWFANE	11	\$482,637	\$407,937	27.342108	\$13,196.31
PORTER	750	\$70,661,673	\$60,175,833	29.620617	\$2,093,042.35
WILSON [6]	3052	\$291,105,153	\$240,196,630	26.996005	\$7,858,676.17
<b>TOTAL</b>	<b>4361</b>	<b>\$449,241,463</b>	<b>\$374,600,500</b>		<b>\$11,820,179.64</b>

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

\*\* Adjusted due to rounding

<b>GRAND TOTALS</b>	<b>94,295</b>	<b>9,324,817,900</b>	<b>7,707,138,935</b>		<b>225,620,212.96</b>
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[4] # of parcels, Total Taxable, and STAR taxable include both village and town data

[5] # of parcels, Total Taxable, and STAR taxable include both village and town data

[6] # of parcels, Total Taxable, and STAR taxable include both village and town data

# ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

## 2017-2018 TO 2018-2019

SCHOOL DISTRICT	2017-2018 TAX LEVY	2018-2019 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$1,430,502	\$1,446,913	\$16,411	93.00%
BARKER	\$4,312,073	\$4,396,814	\$84,741	2.00%
LEW-PORT	\$25,797,536	\$26,568,882	\$771,346	3.00%
LOCKPORT	\$39,115,387	\$39,905,996	\$790,609	2.00%
MEDINA	\$97,468	\$100,394	\$2,926	3.00%
NEWFANE	\$13,149,626	\$13,540,365	\$390,739	3.00%
NIA. WHEATFIELD	\$32,178,516	\$32,979,761	\$801,245	2.50%
ROY- HART	\$10,053,098	\$10,274,000	\$220,902	2.20%
STARPOINT	\$28,319,504	\$29,250,520	\$931,016	3.30%
WILSON	\$11,534,513	\$11,822,876	\$288,363	2.50%
NO. TONAWANDA	\$29,482,268	\$30,040,974	\$558,706	2.00%
NIAGARA FALLS	\$25,828,988	\$25,828,989	\$0	0.00%
<b>TOTAL</b>	<b>\$220,496,240</b>	<b>\$226,156,484</b>	<b>\$5,660,244</b>	<b>2.57%</b>

\* These totals include Library Levy amounts  
Totals include Former Exempt re-levies

# SCHOOL TAXABLE TOTALS COMPARISON

page 1 of 2

2017 - 2018 TO 2018 - 2019 0 USING FINAL EQUALIZATION RATES															
Municipality	2017-18 Taxable	%	2017-18 EQ Rate	Full Taxable Value	%	2018-19 Taxable	%	2018-19 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
<b>AKRON CSD</b>															
Lockport -T	\$4,129,339	5.44%	100.00%	\$4,129,339	5.34%	\$4,337,947	5.65%	100.00%	\$4,337,947	4.95%	\$208,608	0.20%	0.00%	\$208,608	-0.39%
Royalton	\$71,742,142	94.56%	98.00%	\$73,206,267	94.66%	\$72,487,646	94.35%	87.00%	\$83,319,133	95.05%	\$745,504	-0.20%	-11.00%	\$10,112,866	0.39%
<b>TOTAL</b>	<b>\$75,871,481</b>	<b>100.00%</b>		<b>\$77,335,606</b>	<b>100.00%</b>	<b>\$76,825,593</b>	<b>100.00%</b>		<b>\$87,657,080</b>	<b>100.00%</b>	<b>\$954,112</b>	<b>0.00%</b>	<b>-11.00%</b>	<b>\$10,321,474</b>	<b>0.00%</b>
<b>BARKER CSD</b>															
Hartland	\$83,958,009	35.19%	98.00%	\$85,671,438	33.48%	\$84,148,202	35.19%	87.00%	\$96,722,071	34.17%	\$190,193	0.00%	-11.00%	\$11,050,634	0.69%
Newfane	\$11,499,413	4.82%	89.00%	\$12,920,689	5.05%	\$11,389,679	4.76%	78.00%	\$14,602,153	5.16%	-\$109,734	-0.06%	-11.00%	\$1,681,464	0.11%
Somerset	\$143,105,921	59.99%	91.00%	\$157,259,254	61.47%	\$143,563,574	60.04%	83.60%	\$171,726,763	60.67%	\$457,653	0.06%	-7.40%	\$14,467,509	-0.80%
<b>TOTAL</b>	<b>\$238,563,343</b>	<b>100.00%</b>		<b>\$255,851,380</b>	<b>100.00%</b>	<b>\$239,101,455</b>	<b>100.00%</b>		<b>\$283,050,987</b>	<b>100.00%</b>	<b>\$538,112</b>	<b>0.00%</b>	<b>-29.40%</b>	<b>\$27,199,607</b>	<b>0.00%</b>
<b>LEWISTON-PORTER CSD</b>															
Lewiston	\$745,093,466	69.45%	71.00%	\$1,049,427,417	72.42%	\$752,181,164	69.61%	67.00%	\$1,122,658,454	71.11%	\$7,087,698	0.15%	-4.00%	\$73,231,037	-1.31%
Porter	\$327,720,466	30.55%	82.00%	\$399,659,105	27.58%	\$328,432,986	30.39%	72.00%	\$456,156,925	28.89%	\$712,520	-0.15%	-10.00%	\$56,497,820	1.31%
<b>TOTAL</b>	<b>\$1,072,813,932</b>	<b>100.00%</b>		<b>\$1,449,086,522</b>	<b>100.00%</b>	<b>\$1,080,614,150</b>	<b>100.00%</b>		<b>\$1,578,815,379</b>	<b>100.00%</b>	<b>\$7,800,218</b>	<b>0.00%</b>	<b>-14.00%</b>	<b>\$129,728,857</b>	<b>0.00%</b>
<b>LOCKPORT SCHOOL DIST.</b>															
Lockport-C	\$701,733,997	46.93%	92.00%	\$762,754,345	48.91%	\$701,189,832	45.59%	87.00%	\$805,965,324	48.92%	-\$544,165	-1.34%	-5.00%	\$43,210,980	0.02%
Cambria	\$10,775,345	0.72%	90.00%	\$11,972,606	0.77%	\$10,851,550	0.71%	100.00%	\$10,851,550	0.66%	\$76,205	-0.02%	10.00%	-\$1,121,056	-0.11%
Lockport-T	\$766,439,396	51.26%	100.00%	\$766,439,396	49.14%	\$807,151,740	52.48%	100.00%	\$807,151,740	49.00%	\$40,712,344	1.22%	0.00%	\$40,712,344	-0.15%
Pendleton	\$16,251,013	1.09%	88.00%	\$18,467,060	1.18%	\$18,733,668	1.22%	80.00%	\$23,417,085	1.42%	\$2,482,655	0.13%	-8.00%	\$4,950,025	0.24%
<b>TOTAL</b>	<b>\$1,495,199,751</b>	<b>100.00%</b>		<b>\$1,559,633,406</b>	<b>100.00%</b>	<b>\$1,537,926,790</b>	<b>100.00%</b>		<b>\$1,647,385,699</b>	<b>100.00%</b>	<b>\$42,727,039</b>	<b>0.00%</b>	<b>-3.00%</b>	<b>\$87,752,293</b>	<b>0.00%</b>
<b>MEDINA CSD</b>															
Hartland	\$3,902,125	100.00%	98.00%	\$3,981,760	100.00%	\$3,897,349	100.00%	87.00%	\$4,479,711	100.00%	-\$4,776	0.00%	-11.00%	\$497,951	0.00%
<b>TOTAL</b>	<b>\$3,902,125</b>	<b>100.00%</b>		<b>\$3,981,760</b>	<b>100.00%</b>	<b>\$3,897,349</b>	<b>100.00%</b>		<b>\$4,479,711</b>	<b>100.00%</b>	<b>-\$4,776</b>	<b>0.00%</b>	<b>-11.00%</b>	<b>\$497,951</b>	<b>0.00%</b>
<b>NEWFANE CSD</b>															
Cambria	\$10,350,493	2.16%	90.00%	\$11,500,548	2.16%	\$10,394,130	2.13%	100.00%	\$10,394,130	1.73%	\$43,637	-0.02%	10.00%	-\$1,106,418	-0.44%
Lockport-T	\$66,732,910	13.90%	100.00%	\$66,732,910	12.56%	\$70,535,570	14.48%	100.00%	\$70,535,570	11.73%	\$3,802,660	0.58%	0.00%	\$3,802,660	-0.83%
Newfane	\$398,811,982	83.05%	89.00%	\$448,103,351	84.32%	\$402,008,965	82.50%	78.00%	\$515,396,109	85.70%	\$3,196,983	-0.54%	-11.00%	\$67,292,758	1.38%
Wilson	\$4,319,956	0.90%	85.00%	\$5,082,301	0.96%	\$4,320,666	0.89%	85.00%	\$5,083,136	0.85%	\$710	-0.01%	0.00%	\$835	-0.11%
<b>TOTAL</b>	<b>\$480,215,341</b>	<b>100.00%</b>		<b>\$531,419,110</b>	<b>100.00%</b>	<b>\$487,259,331</b>	<b>100.00%</b>		<b>\$601,408,945</b>	<b>100.00%</b>	<b>\$7,043,990</b>	<b>0.00%</b>	<b>-1.00%</b>	<b>\$69,989,836</b>	<b>0.00%</b>
<b>NIAGARA-WHEATFIELD CSD</b>															
Cambria	\$26,220,044	2.32%	90.00%	\$29,133,382	1.60%	\$26,291,883	2.31%	100.00%	\$26,291,883	1.39%	\$71,839	-0.01%	10.00%	-\$2,841,499	-0.22%
Lewiston	\$119,479,936	10.56%	71.00%	\$168,281,600	9.26%	\$120,622,182	10.58%	67.00%	\$180,033,107	9.50%	\$1,142,246	0.02%	-4.00%	\$11,751,507	0.24%
Niagara	\$274,835,627	24.28%	56.00%	\$490,777,905	27.01%	\$276,292,048	24.24%	56.00%	\$493,378,657	26.04%	\$1,456,421	-0.05%	0.00%	\$2,600,752	-0.96%
Wheatfield	\$711,180,296	62.84%	63.00%	\$1,128,857,613	62.13%	\$716,780,767	62.88%	60.00%	\$1,194,634,612	63.06%	\$5,600,471	0.04%	-3.00%	\$65,776,999	0.94%
<b>TOTAL</b>	<b>\$1,131,715,903</b>	<b>100.00%</b>		<b>\$1,817,050,500</b>	<b>100.00%</b>	<b>\$1,139,986,880</b>	<b>100.00%</b>		<b>\$1,894,338,259</b>	<b>100.00%</b>	<b>\$8,270,977</b>	<b>0.00%</b>	<b>3.00%</b>	<b>\$77,287,759</b>	<b>0.00%</b>

# SCHOOL TAXABLE TOTALS COMPARISON

page 2 of 2

2017 - 2018 TO 2018 - 2019 0 USING FINAL EQUALIZATION RATES															
Municipality	2017-18 Taxable	%	2017-18 EQ Rate	Full Taxable Value	%	2018-19 Taxable	%	2018-19 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
<b>ROYALTON HARTLAND CSD</b>															
Hartland	\$91,834,553	22.44%	98.00%	\$93,708,728	22.47%	\$91,718,864	21.10%	87.00%	\$105,423,982	21.30%	(\$115,689)	-1.34%	-11.00%	\$11,715,254	-1.17%
Lockport	\$30,852,203	7.54%	100.00%	\$30,852,203	7.40%	\$32,370,439	7.45%	100.00%	\$32,370,439	6.54%	\$1,518,236	-0.09%	0.00%	\$1,518,236	-0.86%
Royalton	\$286,581,153	70.02%	98.00%	\$292,429,748	70.13%	\$310,641,724	71.46%	87.00%	\$357,059,453	72.15%	\$24,060,571	1.43%	-11.00%	\$64,629,705	2.03%
<b>TOTAL</b>	<b>\$409,267,909</b>	<b>100.00%</b>		<b>\$416,990,679</b>	<b>100.00%</b>	<b>\$434,731,027</b>	<b>100.00%</b>		<b>\$494,853,873</b>	<b>100.00%</b>	<b>\$25,463,118</b>	<b>0.00%</b>	<b>-22.00%</b>	<b>\$77,863,195</b>	<b>0.00%</b>
<b>STARPOINT CSD</b>															
Cambria	\$314,041,331	25.23%	90.00%	\$348,934,812	24.18%	\$317,897,829	24.74%	100.00%	\$317,897,829	20.87%	\$3,856,498	-0.49%	10.00%	(\$31,036,983)	-3.31%
Lockport	\$264,895,653	21.28%	100.00%	\$264,895,653	18.36%	\$287,282,642	22.35%	100.00%	\$287,282,642	18.86%	\$22,386,989	1.07%	0.00%	\$22,386,989	0.51%
Pendleton	\$504,389,868	40.52%	88.00%	\$573,170,305	39.72%	\$516,782,022	40.21%	80.00%	\$645,977,528	42.42%	\$12,392,154	-0.31%	-8.00%	\$72,807,223	2.69%
Royalton	\$427,200	0.03%	98.00%	\$435,918	0.03%	\$428,074	0.03%	87.00%	\$492,039	0.03%	\$874	0.00%	-11.00%	\$56,121	0.00%
Wheatfield	\$160,964,949	12.93%	63.00%	\$255,499,919	17.71%	\$162,778,284	12.67%	60.00%	\$271,297,140	17.81%	\$1,813,335	-0.27%	-3.00%	\$15,797,221	0.11%
<b>TOTAL</b>	<b>\$1,244,719,001</b>	<b>100.00%</b>		<b>\$1,442,936,607</b>	<b>100.00%</b>	<b>\$1,285,168,851</b>	<b>100.00%</b>		<b>\$1,522,947,178</b>	<b>100.00%</b>	<b>\$40,449,850</b>	<b>0.00%</b>	<b>-12.00%</b>	<b>\$80,010,570</b>	<b>0.00%</b>
<b>WILSON CSD</b>															
Cambria	\$86,636,942	29.83%	90.00%	\$96,263,269	18.35%	\$86,992,000	29.88%	100.00%	\$86,992,000	15.70%	\$355,058	0.05%	10.00%	(\$9,271,269)	-2.66%
Newfane	\$484,105	0.11%	89.00%	\$543,938	0.10%	\$482,637	0.11%	78.00%	\$618,765	0.11%	(\$1,468)	0.00%	-11.00%	\$74,827	0.01%
Porter	\$70,511,686	15.74%	82.00%	\$85,989,861	16.39%	\$70,661,673	15.73%	72.00%	\$98,141,213	17.71%	\$149,987	-0.01%	-10.00%	\$12,151,352	1.31%
Wilson	\$290,451,310	64.82%	85.00%	\$341,707,424	65.15%	\$291,105,153	64.80%	79.00%	\$368,487,535	66.49%	\$653,843	-0.02%	-6.00%	\$26,780,112	1.34%
<b>TOTAL</b>	<b>\$448,084,043</b>	<b>110.49%</b>		<b>\$524,504,492</b>	<b>100.00%</b>	<b>\$449,241,463</b>	<b>110.52%</b>		<b>\$554,239,513</b>	<b>100.00%</b>	<b>\$1,157,420</b>	<b>0.03%</b>	<b>-17.00%</b>	<b>\$29,735,022</b>	<b>0.00%</b>
<b>NORTH TONAWANDA SCHOOL DIST.</b>															
City of N.T.	\$1,254,686,732	100.00%	87.00%	\$1,442,168,657	100.00%	\$1,260,468,240	100.00%	80.00%	\$1,575,585,300	100.00%	\$5,781,508	0.00%	-7.00%	\$133,416,643	0.00%
<b>TOTAL</b>	<b>\$1,254,686,732</b>	<b>100.00%</b>		<b>\$1,442,168,657</b>	<b>100.00%</b>	<b>\$1,260,468,240</b>	<b>100.00%</b>		<b>\$1,575,585,300</b>	<b>100.00%</b>	<b>\$5,781,508</b>	<b>0.00%</b>	<b>-7.00%</b>	<b>\$133,416,643</b>	<b>0.00%</b>
<b>NIAGARA FALLS SCHOOL DIST.</b>															
Homestead	\$1,337,779,300	100.43%	90.00%	\$1,486,421,444	94.85%	\$1,329,596,771	100.00%	84.00%	\$1,582,853,299	94.05%	-\$2,510,221	0.00%	-6.00%	\$15,668,602	-5.95%
Non-Home.	* CNF no longer uses homestead/non-homestead split values for SD					* CNF no longer uses homestead/non-homestead split values for SD									
<b>TOTAL</b>	<b>\$1,332,106,992</b>	<b>100.00%</b>		<b>\$1,567,184,696</b>	<b>100.00%</b>	<b>\$1,329,596,771</b>	<b>100.00%</b>		<b>\$1,683,033,887</b>	<b>100.00%</b>	<b>(\$2,510,221)</b>	<b>0.00%</b>	<b>-6.00%</b>	<b>\$115,849,191</b>	<b>0.00%</b>
<b>GRAND TOTALS</b>															
				\$9,187,146,553		\$11,088,143,416		\$9,324,817,900		\$11,927,795,813		\$137,671,347		\$839,652,397	

# **SECTION III**

## **TAX LEVY INFORMATION**

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

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# 2019 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2019 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	\$3,098,578	\$0	\$0	\$7,925	\$6,794	\$3,097,447	\$15,000	\$7,559	\$184.81	\$19,335	\$42,079
Hartland	\$1,414,360	\$0	\$0	\$3,617	\$2,455	\$1,413,198	\$50,000	\$6,208	\$176.00	\$15,840	\$72,224
Lewiston	\$8,942,604	\$0	\$0	\$22,872	\$19,986	\$8,939,718	\$50,000	\$17,727	\$47.73	\$78,417	\$146,192
Lockport	\$8,320,339	\$0	\$0	\$21,281	\$12,101	\$8,311,159	\$205,000	\$19,307	\$9,920.07	\$81,888	\$316,115
Newfane	\$3,621,497	\$0	\$0	\$9,263	\$8,485	\$3,620,719	\$60,000	\$11,599	\$0.00	\$37,553	\$109,152
Niagara	\$3,392,957	\$0	\$0	\$8,678	\$12,074	\$3,396,353	\$25,000	\$10,302	\$523.94	\$33,450	\$69,276
Pendleton	\$4,526,205	\$0	\$0	\$11,577	\$5,649	\$4,520,277	\$25,000	\$8,608	\$622.20	\$28,347	\$62,577
Porter	\$3,805,241	\$0	\$0	\$9,733	\$9,680	\$3,805,188	\$15,000	\$9,196	\$45.56	\$33,587	\$57,829
Royalton	\$3,015,391	\$0	\$0	\$7,712	\$7,124	\$3,014,803	\$155,000	\$10,165	\$0.00	\$32,394	\$197,559
Somerset	\$1,174,512	\$0	\$0	\$3,004	\$4,896	\$1,176,404	\$60,000	\$4,692	\$582.06	\$10,951	\$76,225
Wheatfield	\$10,088,848	\$0	\$0	\$25,804	\$9,570	\$10,072,614	\$80,000	\$19,297	\$1,795.82	\$71,221	\$172,314
Wilson	\$2,539,749	\$0	\$0	\$6,496	\$2,142	\$2,535,395	\$40,000	\$7,187	\$0.00	\$25,383	\$72,570
CITIES											
Lockport	\$5,597,640	\$0	\$0	\$14,317	\$21,931	\$5,605,254	\$235,000	\$22,824	\$0.00	\$107,004	\$364,828
Niagara Falls	\$11,417,966	\$0	\$0	\$29,203	\$39,942	\$11,428,705	\$245,000	\$2,453	\$0.00	\$206,013	\$453,466
North Tonawanda	\$10,668,395	\$0	\$0	\$27,286	\$45,939	\$10,687,048	\$140,000	\$38,054	\$0.00	\$185,799	\$363,853
TOTAL	\$81,624,282	\$0	\$0	\$208,768	\$208,768	\$81,624,282	\$1,400,000	\$195,178	\$13,898.19	\$967,182	\$2,576,259

Revised 5/6/19

## Niagara County, New York

## 2019 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	2017-2018 VILLAGE RELEVY	2018-2019 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
<b>TOWNS</b>								
Cambria	\$103	\$3,139,629	\$337,464	\$0	\$0	\$0	\$322,912.00	\$3,800,005.00
Hartland	\$0	\$1,485,422	\$127,356	\$14,093	\$0	\$1,581	\$237,986.00	\$1,866,438.00
Lewiston	\$0	\$9,085,910	\$803,923	\$82,735	\$193,493	\$20,682	\$660,603.00	\$10,847,346.00
Lockport ( Town)	\$0	\$8,627,274	\$770,207	\$82,997	\$0	\$0	\$1,016,472.00	\$10,496,950.00
Newfane	\$0	\$3,729,871	\$341,858	\$0	\$0	\$0	\$666,323.00	\$4,738,052.00
Niagara	\$0	\$3,465,629	\$336,845	\$0	\$0	\$0	\$524,916.00	\$4,327,390.00
Pendleton	\$0	\$4,582,854	\$411,049	\$43,526	\$564,076	\$0	\$432,094.00	\$6,033,599.00
Porter	\$0	\$3,863,017	\$249,146	\$35,692	\$0	\$9,525	\$359,771.00	\$4,517,151.00
Royalton	\$0	\$3,212,362	\$277,245	\$29,467	\$0	\$44,647	\$483,098.00	\$4,046,819.00
Somerset	\$0	\$1,252,629	\$183,950	\$19,407	\$0	\$7,777	\$140,500.00	\$1,604,263.00
Wheatfield	\$0	\$10,244,928	\$991,557	\$101,789	\$2,503,423	\$0	\$896,795.00	\$14,738,492.00
Wilson	\$0	\$2,607,965	\$228,092	\$0	\$0	\$11,854	\$340,600.00	\$3,188,511.00
<b>CITIES</b>								
City of Lockport	\$0	\$5,970,082	\$0	\$55,014	\$0	\$0	\$0.00	\$6,025,096.00
City of Niagara Falls	\$0	\$11,882,171	\$0	\$120,466	\$0	\$0	\$0.00	\$12,002,637.00
City of North Tonawanda	\$0	\$11,050,901	\$0	\$102,646	\$0	\$0	\$0.00	\$11,153,547.00
<b>TOTAL</b>	<b>\$103</b>	<b>\$84,200,644</b>	<b>\$5,058,692</b>	<b>\$687,832</b>	<b>\$3,260,992</b>	<b>\$96,066</b>	<b>\$6,082,070.00</b>	<b>\$99,386,296.00</b>

# 2019 Abstract of Taxes Levied

Payable to the Town Supervisor:

Municipality:	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
<b>TOWNS</b>						
Cambria	\$0.00	\$783,949.00	\$1,801,838.07	\$36,845.00	\$2,622,657.07	\$6,422,662.07
Hartland	\$448,465.00	\$0.00	\$903,551.69	\$28,623.00	\$1,380,639.69	\$3,247,077.69
Lewiston	\$792,584.00	\$281,020.00	\$3,395,133.65	\$183,583.00	\$4,652,320.65	\$15,499,666.65
Lockport (Town)	\$0.00	\$0.00	\$6,561,977.87	\$202,332.00	\$6,764,309.87	\$17,261,259.87
Newfane	\$0.00	\$0.00	\$2,290,523.72	\$200,868.00	\$2,491,391.72	\$7,229,443.72
Niagara	\$0.00	\$742,413.00	\$1,644,752.39	\$194,979.00	\$2,582,144.39	\$6,909,534.39
Pendleton	\$0.00	\$273,765.00	\$1,089,204.59	\$45,861.00	\$1,408,830.59	\$7,442,429.59
Porter	\$780,000.00	\$0.00	\$521,167.85	\$69,849.00	\$1,371,016.85	\$5,888,167.85
Royalton	\$765,994.00	\$562,131.00	\$1,929,575.36	\$112,710.00	\$3,370,410.36	\$7,417,229.36
Somerset	\$236,212.00	\$0.00	\$545,377.21	\$17,522.00	\$799,111.21	\$2,403,374.21
Wheatfield	\$0.00	\$0.00	\$3,732,464.19	\$96,012.00	\$3,828,476.19	\$18,566,968.19
Wilson	\$552,548.00	\$344,452.00	\$416,927.30	\$54,299.00	\$1,368,226.30	\$4,556,737.30
<b>CITIES</b>						
City of Lockport						\$6,025,096.00
City of Niagara Falls						\$12,002,637.00
City of North Tonawanda						\$11,153,547.00
<b>TOTAL</b>	<b>\$3,575,803.00</b>	<b>\$2,987,730.00</b>	<b>\$24,832,493.89</b>	<b>\$1,243,508.00</b>	<b>\$32,639,534.89</b>	<b>\$132,025,830.89</b>

# 2019 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

TOWN	CODE	2018 TAXABLE VALUE	2018 EQ.RATE	PROJECTED EQ. FULL VALUE	2019 Tax Levy per budget	TAX RATE 2019 budget	% OF 2019 TAX LEVY	Prior year %	% Change
CAMBRIA	WD203	\$592,752,935	100.00	\$592,752,935	\$337,464	\$0.569316	6.7%	6.7%	-1.0%
HARTLAND	WD223	\$194,618,641	87.00	\$223,699,587	\$127,356	\$0.654386	2.5%	2.5%	2.1%
LEWISTON	WD259	\$946,097,717	67.00	\$1,412,086,145	\$803,923	\$0.849725	15.9%	15.6%	2.0%
LOCKPORT	WD263	\$1,352,864,050	100.00	\$1,352,864,050	\$770,207	\$0.569316	15.2%	14.6%	4.0%
NEWFANE	WD283	\$468,367,939	78.00	\$600,471,717	\$341,858	\$0.729892	6.8%	6.4%	4.8%
NIAGARA	WD302	\$331,333,379	56.00	\$591,666,748	\$336,845	\$1.016636	6.7%	6.7%	-1.1%
PENDLETON	WD324	\$577,603,720	80.00	\$722,004,650	\$411,049	\$0.711645	8.1%	7.7%	5.6%
PORTER	WD344	\$315,088,556	72.00	\$437,622,994	\$249,146	\$0.790717	4.9%	4.7%	4.1%
ROYALTON	WD364	\$423,671,404	87.00	\$486,978,625	\$277,245	\$0.654386	5.5%	5.4%	1.9%
SOMERSET	WD384	\$270,118,156	83.60	\$323,107,842	\$183,950	\$0.681000	3.6%	6.0%	-39.3%
WHEATFIELD	WD404	\$1,044,997,921	60.00	\$1,741,663,202	\$991,557	\$0.948860	19.6%	19.1%	2.4%
WILSON	WD425	\$316,507,402	79.00	\$400,642,281	\$228,092	\$0.720653	4.5%	4.5%	1.1%
GRAND TOTALS		\$6,834,021,820		\$8,885,560,777	\$5,058,692				

## Niagara County Sewer District

### 2019 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$90,032	\$179,312	\$269,344	\$269,344	\$0
Lewiston	\$57,671	\$135,822	\$193,493	\$0	\$193,493
Lockport	\$248,891	\$1,336,169	\$1,585,060	\$1,585,060	\$0
Niagara	\$112,595	\$543,795	\$656,390	\$656,390	\$0
Pendleton	\$183,780	\$380,295	\$564,075	\$0	\$564,075
Wheatfield	\$462,335	\$2,041,088	\$2,503,423	\$0	\$2,503,423
<b>TOTALS</b>	<b>\$1,155,305</b>	<b>\$4,616,481</b>	<b>\$5,771,786</b>	<b>\$2,510,794</b>	<b>\$3,260,992</b>

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

## 2019 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2018 TAXABLE VALUE	NYS 2018 Final EQ RATES	2018 EQUALIZED FULL VALUE	% of Equalized Full Value	2019 SHARE/LEVY	2019 Net tax Levy	2019 "Actual" Tax Rate	2019 "Full Value" Tax Rate
CITY OF LOCKPORT	8,164	\$749,417,628	87.00%	\$861,399,572	8.0%	\$55,014	\$55,014	0.0734090	0.063866
CITY OF NIAGARA FALLS	22,904	\$1,490,118,393	79.00%	\$1,886,225,814	17.5%	\$120,466	\$120,466	0.0808432	0.063866
CITY OF NORTH TONAWANDA	12,776	\$1,285,772,117	80.00%	\$1,607,215,146	14.9%	\$102,646	\$102,646	0.0798322	0.063866
HARTLAND	2,052	\$191,979,441	87.00%	\$220,666,024	2.0%	\$14,093	\$14,093	0.0734089	0.063866
LEWISTON	6,886	\$867,948,116	67.00%	\$1,295,444,949	12.0%	\$82,735	\$82,735	0.0953225	0.063866
LOCKPORT (TOWN)	7,465	\$1,299,543,145	100.00%	\$1,299,543,145	12.1%	\$82,997	\$82,997	0.0638663	0.063866
PENDLETON	3,194	\$545,216,598	80.00%	\$681,520,748	6.3%	\$43,526	\$43,526	0.0798325	0.063866
PORTER	3,460	\$402,378,803	72.00%	\$558,859,449	5.2%	\$35,692	\$35,692	0.0887025	0.063866
ROYALTON	3,943	\$401,404,804	87.00%	\$461,384,832	4.3%	\$29,467	\$29,467	0.0734097	0.063866
SOMERSET	1,569	\$254,030,556	83.60%	\$303,864,301	2.8%	\$19,407	\$19,407	0.0763963	0.063866
WHEATFIELD	7,661	\$956,287,542	60.00%	\$1,593,812,570	14.8%	\$101,789	\$101,789	0.1064418	0.063866
								<b>Average Tax Rate</b>	
<b>TOTAL</b>	<b>80,074</b>	<b>\$8,444,097,143</b>	<b>0.00%</b>	<b>\$10,769,936,551</b>	<b>100.0%</b>	<b>\$687,832</b>	<b>\$687,832</b>	<b>0.0810423</b>	<b>0.063866</b>

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<b><u>AKRON CSD</u></b>		
LOCKPORT	\$4,483.84	\$4,797.71
ROYALTON	\$53,700.76	\$57,459.81
<b>TOTAL</b>	<b>\$58,184.60</b>	<b>\$62,257.52</b>

<b><u>BARKER CSD</u></b>		
<b>HARTLAND</b>	\$90,449.12	\$96,780.56
<b>NEWFANE</b>	\$6,582.03	\$7,042.77
<b>SOMERSET</b>	\$131,308.19	\$140,499.75
<b>TOTAL</b>	<b>\$228,339.34</b>	<b>\$244,323.08</b>

<b>LEW-PORT CSD</b>		
<b>LEWISTON</b>	\$494,282.63	\$528,882.40
<b>PORTER</b>	\$264,597.06	\$283,118.87
<b>TOTAL</b>	<b>\$758,879.69</b>	<b>\$812,001.27</b>

<b><u>LOCKPORT CITY SD</u></b>		
<b>CAMBRIA</b>	\$7,903.69	\$8,456.95
<b>LOCKPORT</b>	\$678,045.80	\$725,509.04
<b>PENDLETON</b>	\$14,402.12	\$15,410.26
<b>TOTAL</b>	<b>\$700,351.61</b>	<b>\$749,376.25</b>

<b>MEDINA CSD</b>		
HARTLAND	\$6,143.81	\$6,573.88
<b>TOTAL</b>	<b>\$6,143.81</b>	<b>\$6,573.88</b>

<b><u>NEWFANE CSD</u></b>		
<b>CAMBRIA</b>	\$7,493.74	\$8,018.31
<b>LOCKPORT</b>	\$71,652.80	\$76,668.51
<b>NEWFANE</b>	\$616,150.25	\$659,280.61
<b>WILSON</b>	\$5,831.47	\$6,239.68
<b>TOTAL</b>	<b>\$701,128.26</b>	<b>\$750,207.11</b>

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<b><u>NIAGARA WHEATFIELD CSD</u></b>		
CAMBRIA	\$13,432.83	\$14,373.11
LEWISTON	\$123,102.92	\$131,720.14
NIAGARA	\$490,576.04	\$524,916.28
WHEATFIELD	\$738,968.22	\$790,695.98
<b>TOTAL</b>	<b>\$1,366,080.01</b>	<b>\$1,461,705.51</b>

<b>ROY-HART CSD</b>		
<b>HARTLAND</b>	\$125,823.57	\$134,631.23
<b>LOCKPORT</b>	\$11,480.99	\$12,284.67
<b>ROYALTON</b>	\$394,610.57	\$422,233.20
<b>TOTAL</b>	<b>\$531,915.13</b>	<b>\$569,149.10</b>

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

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

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# RETURNED 2018 VILLAGE TAXES FOR THE 2018 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$7,268.16	\$7,776.93
LEWISTON (LEWISTON)	\$19,328.69	\$20,681.70
MIDDLEPORT (HARTLAND)	\$1,478.63	\$1,582.14
MIDDLEPORT (ROYALTON)	\$42,777.81	\$44,646.54
WILSON (WILSON)	\$11,078.95	\$11,854.48
YOUNGSTOWN (PORTER)	\$9,537.85	\$9,525.04
<b>TOTAL</b>	<b>\$91,470.09</b>	<b>\$96,066.83</b>



## 2019 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	\$90,000	\$0	\$0	\$0	\$95,000	\$0			\$209,000	\$184,000	25,000.00
HARTLAND	\$25,000	\$35,000	\$0	\$0	\$1,500	\$135,045	\$0			\$196,545	\$196,500	45.00
LEWISTON	\$85,269	\$252,000	\$0	\$0	\$0	\$196,000	\$0			\$533,269	\$533,269	0.00
LOCKPORT	\$70,000	\$500,000	\$0	\$0	\$3,500	\$195,100	\$0	A 3000 State Grant Day Rd Park	\$409,000	\$1,177,600	\$575,100	602,500.00
NEWFANE	\$59,094	\$118,000	\$0	\$0	\$14,000	\$225,777	\$0			\$416,871	\$362,544	54,327.00
NIAGARA	\$64,691	\$60,000	\$0	\$8,000	\$0	\$68,630	\$0	DA 3089 State Aid, Other	\$0	\$201,321	\$183,318	18,003.00
PENDLETON	\$24,000	\$190,000	\$0	\$0	\$0	\$55,000	\$0	A 3201.3501 Trail Grant	\$30,000	\$432,000	\$873,000	(441,000.00)
PORTER	\$35,000	\$80,000	\$0	\$50,000	\$3,000	\$80,000	\$0	A3089 State Aid (other)	\$0	\$248,000	\$243,000	5,000.00
ROYALTON	\$43,500	\$75,000	\$0	\$40,000	\$1,700	\$200,238	\$0			\$360,438	\$355,438	5,000.00
SOMERSET	\$15,152	\$25,000	\$0	\$0	\$0	\$155,000	\$0			\$195,152	\$159,152	36,000.00
WHEATFIELD	\$55,227	\$325,000	\$0	\$0	\$0	\$85,811	\$0			\$466,038	\$500,334	(34,296.00)
WILSON	\$25,000	\$55,000	\$0	\$0	\$2,322	\$100,000	\$0		\$0	\$182,322	\$182,500	(178.00)
<b>TOTALS</b>	<b>\$525,933</b>	<b>\$1,805,000</b>	<b>\$0</b>	<b>\$98,000</b>	<b>\$26,022</b>	<b>\$1,591,601</b>	<b>\$0</b>		<b>\$439,000</b>	<b>\$4,618,556</b>	<b>\$4,348,155</b>	<b>270,401.00</b>

**COUNTY STATE AID FIGURE**      **\$49,327,451**

## COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2011 TO 2019

CITIES	Roll	2011	2012	2013	2014	2015	2016	2017	2018	2019
City of North Tonawanda	5	\$147,174.51	\$154,723.12	\$212,207.34	\$214,266.33	\$210,704.88	\$206,606.29	\$204,518.84	\$198,025.64	\$196,196.15
	6	\$149,383.61	\$156,821.33	\$152,244.88	\$153,842.93	\$162,460.42	\$157,687.15	\$161,871.91	\$166,063.04	\$167,954.22
	7	\$15,645.23	\$18,345.97	\$23,588.37	\$23,821.59	\$26,488.94	\$26,771.98	\$30,416.01	\$24,902.30	\$25,707.38
Total		\$312,203.35	\$329,890.42	\$388,040.59	\$391,930.85	\$399,654.24	\$391,065.42	\$396,806.76	\$388,990.98	\$389,857.75
City of Niagara Falls	5	\$463,013.88	\$449,459.36	\$458,728.69	\$461,760.05	\$461,950.34	\$447,048.32	\$461,325.62	\$453,762.93	\$452,790.80
	6	\$367,448.16	\$374,602.39	\$379,677.52	\$378,769.11	\$358,313.24	\$399,547.97	\$388,519.17	\$399,073.89	\$396,935.88
	7	\$44,723.41	\$54,821.16	\$58,412.15	\$64,757.98	\$71,562.92	\$70,131.26	\$72,206.08	\$78,545.99	\$75,975.60
Total		\$875,185.45	\$878,882.91	\$896,818.36	\$905,287.14	\$891,826.50	\$916,727.55	\$922,050.87	\$931,382.81	\$925,702.28
City of Lockport	5	\$187,823.20	\$185,110.30	\$176,042.14	\$165,010.15	\$165,118.15	\$168,600.03	\$167,332.02	\$167,948.38	\$156,960.32
	6	\$155,176.24	\$173,751.94	\$174,412.07	\$171,983.06	\$171,048.65	\$168,520.76	\$178,330.90	\$181,814.36	\$183,781.46
	7	\$10,026.27	\$11,555.92	\$12,086.90	\$13,297.95	\$14,174.97	\$15,177.44	\$16,060.78	\$15,557.37	\$11,468.38
Total		\$353,025.71	\$370,418.16	\$362,541.11	\$350,291.16	\$350,341.77	\$352,298.23	\$361,723.70	\$365,320.11	\$352,210.16
Total Cities		\$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	\$1,667,770.19

TOWNS	2011	2012	2013	2014	2015	2016	2017	2018	2019
Cambria	\$515,828.98	\$507,172.87	\$516,385.87	\$509,839.16	\$549,289.82	\$565,463.01	\$569,306.41	\$634,848.69	\$617,363.31
Hartland	\$131,135.48	\$119,648.24	\$122,204.34	\$118,861.27	\$100,500.94	\$98,578.90	\$100,080.16	\$103,765.14	\$101,431.42
Lewiston	\$513,994.80	\$512,574.50	\$516,915.99	\$511,634.21	\$520,028.18	\$531,584.91	\$602,855.01	\$603,935.18	\$628,278.19
Lockport	\$596,685.05	\$579,550.16	\$578,035.99	\$535,024.55	\$570,023.28	\$644,987.29	\$628,862.02	\$748,286.86	\$795,079.03
Newfane	\$172,917.94	\$174,367.57	\$188,718.47	\$183,434.67	\$184,084.86	\$178,417.41	\$190,401.81	\$189,293.18	\$200,783.53
Niagara	\$464,342.41	\$456,198.08	\$450,600.09	\$440,180.47	\$435,999.75	\$454,964.49	\$453,010.58	\$453,686.83	\$469,201.89
Pendleton	\$367,789.92	\$366,695.44	\$373,611.82	\$362,521.92	\$353,400.11	\$355,311.53	\$366,113.08	\$368,446.04	\$381,459.72
Porter	\$103,592.49	\$99,803.15	\$96,719.72	\$95,000.16	\$95,925.46	\$99,710.45	\$105,980.09	\$108,012.23	\$108,007.38
Royalton	\$468,604.23	\$474,556.28	\$488,467.35	\$491,152.05	\$534,310.24	\$533,499.31	\$557,683.39	\$577,989.00	\$580,579.26
Somerset	\$176,144.12	\$178,877.45	\$119,674.56	\$115,804.46	\$117,154.36	\$116,077.34	\$123,975.53	\$138,064.85	\$146,444.14
Wheatfield	\$573,030.83	\$542,408.95	\$544,472.22	\$536,305.97	\$523,471.32	\$526,266.76	\$520,609.61	\$520,443.61	\$538,301.33
Wilson	\$111,848.90	\$108,642.46	\$110,130.43	\$106,652.15	\$103,983.27	\$111,467.15	\$115,557.37	\$117,359.54	\$122,598.87
Total Towns	\$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	\$4,689,528.07
Total County	\$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	\$6,357,298.26

# **SECTION IV**

## **ASSESSMENT INFORMATION**

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

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# 2018 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	2019 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
CAMBRIA	\$293,885,200	1694	\$173,486	\$2,083,481	\$7.089439	\$1,230
HARTLAND	\$108,694,400	1076	\$101,017	\$918,779	\$8.452866	\$854
LEWISTON	\$674,555,000	5220	\$129,225	\$7,158,920	\$10.612804	\$1,371
LOCKPORT	\$802,498,100	5257	\$152,653	\$5,829,076	\$7.263663	\$1,109
NEWFANE	\$275,084,810	2778	\$99,023	\$2,541,599	\$9.239330	\$915
NIAGARA	\$161,151,140	2347	\$68,663	\$2,060,026	\$12.783190	\$878
PENDLETON	\$425,081,284	2377	\$178,831	\$3,766,779	\$8.861314	\$1,585
PORTER	\$291,835,066	2248	\$129,820	\$2,878,992	\$9.865135	\$1,281
ROYALTON	\$234,258,800	2205	\$106,240	\$2,007,067	\$8.567733	\$910
SOMERSET	\$81,756,200	737	\$110,931	\$729,125	\$8.918284	\$989
WHEATFIELD	\$704,732,456	5632	\$125,130	\$8,362,845	\$11.866695	\$1,485
WILSON	\$192,139,350	1681	\$114,301	\$1,750,581	\$9.110997	\$1,041
<b>TOTAL TOWNS</b>	<b>\$4,245,671,806</b>	<b>33252</b>	<b>\$127,682</b>	<b>\$40,087,270</b>	<b>\$9.385954</b>	<b>\$1,198</b>
CITIES	SINGLE FAMILY TOTAL ASSESSMENT	# of SINGLE FAMILY PARCELS	AVERAGE ASSESSMENT	TOTAL COUNTY TAX LEVY FOR SINGLE FAMILY RES'S	2019 TAX RATE	**AVERAGE SINGLE FAMILY TAX AMOUNT
LOCKPORT	\$448,299,930	5567	\$80,528	\$3,842,727	\$8.571777	\$690
NIAGARA FALLS	\$794,218,600	13693	\$58,002	\$7,327,196	\$9.225667	\$535
NO. TONAWANDA	\$942,765,900	9336	\$100,982	\$8,563,809	\$9.083707	\$917
<b>TOTAL CITIES</b>	<b>\$2,185,284,430</b>	<b>28596</b>	<b>\$76,419</b>	<b>\$19,733,733</b>	<b>8.960384</b>	<b>\$685</b>
<b>TOTAL COUNTY</b>	<b>\$6,430,956,236</b>	<b>61848</b>	<b>\$103,980</b>	<b>\$59,821,003</b>	<b>Avg. 9.300840</b>	<b>\$967</b>

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

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

MUNICIPALITY		2013 FINAL	2014 FINAL	2015 FINAL	2016 FINAL	2017 FINAL	2018 FINAL	2018 RAR (if different from Equalization Rate)
CAMBRIA		100.00	99.00	94.00	90.00	100.00	100.00	
HARTLAND		100.00	100.00	100.00	98.00	90.00	87.00	
LEWISTON		80.00	79.00	73.00	71.00	69.00	67.00	
LOCKPORT		100.00	100.00	100.00	100.00	100.00	100.00	*
NEWFANE		92.00	92.00	90.00	89.00	83.00	78.00	
NIAGARA		60.00	60.00	55.00	56.00	56.00	56.00	63.66
PENDLETON		96.00	94.00	90.00	88.00	84.00	80.00	80.00
PORTER		93.00	94.00	88.00	82.00	76.00	72.00	
ROYALTON		92.00	100.00	100.00	98.00	90.00	87.00	87.00
SOMERSET		100.00	100.00	98.00	91.00	86.00	83.60	83.82
WHEATFIELD		70.00	69.00	65.00	63.00	62.00	60.00	
WILSON		92.00	90.00	84.00	85.00	81.00	79.00	80.08
LOCKPORT		100.00	100.00	99.00	92.00	89.00	87.00	89.49
NIAGARA FALLS		92.00	90.00	84.00	85.00	81.00	79.00	80.08
N.TONAWANDA		97.00	92.00	91.00	87.00	83.00	80.00	

\*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	2018 Final Eq. Rate for Current purposes	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA		2,688	\$594,868,900	\$441,897,193	\$442,085,640	100.00%	\$442,085,640	3.79615%
HARTLAND	Town outside Village	1972	\$189,577,367	\$170,102,898	\$175,559,027	87.00%	\$201,791,985	1.73277%
	Village of Middleport	80	\$5,549,307	\$5,315,822				
	Total	2,052	\$195,126,674	\$175,418,720				
LEWISTON	Town outside Village	5776	\$2,431,932,423	\$702,414,912	\$854,836,043	67.00%	\$1,275,874,691	10.95581%
	Village of Lewiston	1206	\$185,132,521	\$151,824,587				
	Total	6,982	\$2,617,064,944	\$854,239,499				
TOWN of LOCKPORT		7,479	\$1,357,630,166	\$1,184,901,496	\$1,187,093,765	100.00%	\$1,187,093,765	10.19346%
NEWFANE		4,414	\$469,900,493	\$402,821,617	\$403,020,154	78.00%	\$516,692,505	4.43679%
NIAGARA		3,757	\$464,249,924	\$270,152,804	\$271,088,050	56.00%	\$484,085,804	4.15680%
PENDLETON		3,203	\$581,228,303	\$518,751,306	\$516,616,399	80.00%	\$645,770,499	5.54517%
PORTER	Town outside Village	2554	\$327,743,002	\$295,814,881	\$390,893,705	72.00%	\$542,907,924	4.66190%
	Village of Youngstown	919	\$103,516,647	\$94,782,023				
	Total	3,473	\$431,259,649	\$390,596,904				
ROYALTON	Town outside Village	3285	\$368,966,061	\$327,032,050	\$374,288,855	87.00%	\$430,217,075	3.69423%
	Village of Middleport	660	\$60,379,410	\$47,073,669				
	Total	3,945	\$429,345,471	\$374,105,719				
SOMERSET	Town outside Village	1338	\$329,902,337	\$121,309,649	\$140,090,219	83.60%	\$167,572,032	1.43892%
	Village of Barker	245	\$25,758,799	\$18,532,385				
	Total	1,583	\$355,661,136	\$139,842,034				
WHEATFIELD		7675	\$1,072,268,722	\$862,490,832	\$863,648,136	60.00%	\$1,439,413,560	12.36011%
WILSON	Town outside Village	2516	\$254,318,140	\$239,305,808	\$286,260,772	79.00%	\$362,355,408	3.11151%
	Village of Wilson	582	\$62,856,909	\$46,702,738				
	Total	3,098	\$317,175,049	\$286,008,546				
CITY of LOCKPORT:		8,176	\$829,353,480	\$693,927,705	\$694,813,449	87.00%	\$798,636,148	6.85781%
CITY of NIAGARA FALLS		22,904	\$2,383,997,110	\$1,283,617,644	\$1,286,944,755	79.00%	\$1,629,043,994	13.98844%
CITY of N. TONAWANDA		12,796	\$1,441,762,255	\$1,211,770,644	\$1,217,679,770	80.00%	\$1,522,099,713	13.07012%
GRAND TOTAL		94,225	\$13,540,892,276	\$9,090,542,663	\$9,104,918,739		\$11,645,640,741	100.00000%

## 2018 Niagara County Full Taxable Value Analysis (including Villages)

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

Municipality	2018 Taxable Value Used for 2019 Levy	Equalization Rate used for 2019 Levy	2018 Full Taxable Value	Actual 2019 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2019 tax levy
<b>Cambria</b>	<b>\$441,861,043</b>	<b>100.00%</b>	<b>\$441,861,043</b>	<b>3.796147%</b>		<b>3.796147%</b>
<b>Hartland</b>		<b>87.00%</b>				
TOV	\$170,102,898		\$195,520,572		96.9696%	1.680259%
VLG - Middleport	\$5,315,822		\$6,110,140		3.0304%	0.052509%
<b>Total</b>	<b>\$175,418,720</b>		<b>\$201,630,713</b>	<b>1.732768%</b>	<b>100.0000%</b>	<b>1.732768%</b>
<b>Lewiston</b>		<b>67.00%</b>				
TOV	\$702,414,912		\$1,048,380,466		82.2269%	9.008629%
VLG - Lewiston	\$151,824,587		\$226,603,861		17.7731%	1.947184%
<b>Total</b>	<b>\$854,239,499</b>		<b>\$1,274,984,327</b>	<b>10.955814%</b>	<b>100.0000%</b>	<b>10.955814%</b>
<b>Lockport</b>	<b>\$1,184,698,746</b>	<b>100.00%</b>	<b>\$1,184,698,746</b>	<b>10.193460%</b>		<b>10.193460%</b>
<b>Newfane</b>	<b>\$402,776,617</b>	<b>78.00%</b>	<b>\$516,380,278</b>	<b>4.436789%</b>		<b>4.436789%</b>
<b>Niagara</b>	<b>\$270,122,804</b>	<b>56.00%</b>	<b>\$482,362,150</b>	<b>4.290533%</b>		<b>4.290533%</b>
<b>Pendleton</b>	<b>\$516,467,779</b>	<b>80.00%</b>	<b>\$645,584,724</b>	<b>4.156798%</b>		<b>4.156798%</b>
<b>Porter</b>		<b>72.00%</b>				
TOV	\$295,814,881		\$410,854,001		75.7341%	3.530645%
VLG - Youngstown	\$94,782,023		\$131,641,699		24.2659%	1.131254%
<b>Total</b>	<b>\$390,596,904</b>		<b>\$542,495,700</b>	<b>4.661898%</b>	<b>100.0000%</b>	<b>4.661898%</b>

## 2018 Niagara County Full Taxable Value Analysis (including Villages)

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

Municipality	2018 Taxable Value Used for 2019 Levy	Equalization Rate used for 2019 Levy	2018 Full Taxable Value	Actual 2019 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2019 tax levy
<b>Royalton</b>		<b>87.00%</b>				
TOV	\$327,032,050		\$375,898,908		87.4170%	3.229388%
VLG - Middleport	\$47,073,669		\$54,107,666		12.5830%	0.464845%
<b>Total</b>	<b>\$374,105,719</b>		<b>\$430,006,574</b>	<b>3.694233%</b>	<b>100.0000%</b>	<b>3.694233%</b>
<b>Somerset</b>		<b>83.60%</b>				
TOV	\$121,309,649		\$145,107,236		86.7476%	1.248233%
VLG - Barker	\$18,532,385		\$22,167,925		13.2524%	0.190692%
<b>Total</b>	<b>\$139,842,034</b>		<b>\$167,275,160</b>	<b>1.438925%</b>	<b>100.0000%</b>	<b>1.438925%</b>
<b>Wheatfield</b>	<b>\$862,376,732</b>	<b>60.00%</b>	<b>\$1,437,294,553</b>	<b>12.360106%</b>		<b>12.360106%</b>
<b>Wilson</b>		<b>79.00%</b>				
TOV	\$239,305,808		\$302,918,744		83.6709%	2.603428%
VLG - Wilson	\$46,702,738		\$59,117,390		16.3291%	0.508083%
<b>Total</b>	<b>\$286,008,546</b>		<b>\$362,036,134</b>	<b>3.111511%</b>	<b>100.0000%</b>	<b>3.111511%</b>
<b>TOTAL TOWNS</b>	<b>\$5,898,515,143</b>		<b>\$7,686,610,102</b>	<b>66.083619%</b>		<b>66.083619%</b>
<b>City of Lockport</b>	<b>\$693,922,705</b>	<b>87.00%</b>	<b>\$797,612,305</b>	<b>6.857812%</b>		<b>6.857812%</b>
<b>City of Niagara Falls</b>	<b>\$1,283,617,644</b>	<b>79.00%</b>	<b>\$1,624,832,461</b>	<b>13.988445%</b>		<b>13.988445%</b>
<b>City of N. Tonawanda</b>	<b>\$1,211,505,644</b>	<b>80.00%</b>	<b>\$1,514,382,055</b>	<b>13.070124%</b>		<b>13.070124%</b>
<b>TOTAL CITIES</b>	<b>\$3,189,045,993</b>		<b>\$3,936,826,820</b>	<b>33.916381%</b>		<b>33.916381%</b>
<b>TOTAL ALL</b>	<b>\$9,087,561,136</b>		<b>\$11,623,436,922</b>	<b>100.000000%</b>		<b>100.000000%</b>



# NIAGARA COUNTY ASSESSED VALUES

## 1986-87 TO 2018-19

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
<b>2018-2019</b>	<b>\$13,540,892,276</b>	<b>\$9,190,871,523</b>	<b>94,225</b>

\*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	\$114,925,400	\$114,925,400	\$869,200	\$51,234,700	\$52,103,900	\$52,103,900	\$34,037,100	\$197,948,364	\$231,985,464	\$231,985,464
Total Assessed Value	\$594,868,900	\$594,868,900	\$5,549,307	\$189,577,367	\$195,126,674	\$195,126,674	\$185,132,521	\$2,431,932,423	\$2,617,064,944	\$2,617,064,944
<u>EXEMPTIONS:</u>										
Aged 0 - 65	\$1,850,421	\$1,852,421	\$41,580	\$1,446,347	\$1,487,927	\$1,147,213	\$703,462	\$3,090,296	\$3,793,758	\$286,500
Veterans	\$9,683,674	\$9,544,354	\$176,305	\$4,278,354	\$4,454,659	\$4,393,459	\$2,889,222	\$15,448,179	\$18,337,401	\$12,805,992
Clergy	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	\$6,000	\$6,000	\$6,000
Agriculture Bldgs.	\$1,813,800	\$1,813,800	\$0	\$937,000	\$937,000	\$937,000	\$0	\$2,445,000	\$2,445,000	\$2,445,000
Agriculture Land	\$21,277,327	\$21,277,327	\$0	\$9,197,500	\$9,197,500	\$9,197,500	\$0	\$1,563,976	\$1,563,976	\$1,563,976
Paraplegic	\$489,270	\$518,580	\$0	\$456,135	\$456,135	\$414,025	\$36,950	\$203,760	\$240,710	\$0
Other Partial Exemptions	\$562,615	\$562,615	\$0	\$39,433	\$59,433	\$53,433	\$0	\$345,000	\$345,000	\$0
Wholly Exempt Property	\$117,293,100	\$117,293,100	\$15,600	\$3,118,200	\$3,113,800	\$3,113,800	\$29,678,300	\$1,706,415,300	\$1,736,093,600	\$1,736,093,600
Total County Exemptions	\$152,971,707	\$152,863,697	\$233,485	\$19,474,469	\$19,707,954	\$19,257,930	\$33,307,934	\$1,729,517,511	\$1,762,825,445	\$1,753,201,068
<b>Total County Taxable Value</b>	<b>\$441,897,193</b>	<b>\$442,005,203</b>	<b>\$5,315,822</b>	<b>\$170,102,898</b>	<b>\$175,418,720</b>	<b>\$175,868,744</b>	<b>\$151,824,587</b>	<b>\$702,414,912</b>	<b>\$854,239,499</b>	<b>\$702,414,912</b>

FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDELTON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$270,967,202	\$270,967,202	\$82,922,650	\$82,922,650	\$68,028,270	\$68,028,270	\$122,343,650	\$122,343,650
Total Assessed Value	\$1,357,585,166	\$1,357,585,166	\$469,900,493	\$469,900,493	\$464,249,924	\$464,249,924	\$581,228,303	\$581,228,303
<u>EXEMPTIONS:</u>								
Aged 0 - 65	\$3,664,948	\$0	\$2,838,548	\$0	\$2,899,609	\$2,955,475	\$4,828,496	\$4,830,176
Veterans	\$24,704,987	\$24,340,912	\$10,073,128	\$9,928,708	\$6,433,091	\$4,958,510	\$10,545,337	\$10,408,682
Clergy	\$6,000	\$6,000	\$4,500	\$4,500	\$3,000	\$3,000	\$1,500	\$1,500
Agriculture Bldgs.	\$600,275	\$600,275	\$1,320,200	\$1,320,200	\$0	\$0	\$181,000	\$181,000
Agriculture Land	\$6,577,000	\$6,577,000	\$3,510,458	\$3,510,458	\$458,179	\$458,179	\$2,797,882	\$2,797,882
Paraplegic	\$172,880	\$0	\$664,284	\$0	\$571,396	\$597,997	\$86,325	\$0
Other Partial Exemptions	\$7,019,775	\$6,743,375	\$1,573,258	\$884,574	\$1,669,745	\$0	\$79,635	\$0
Wholly Exempt Property	\$129,982,805	\$129,982,505	\$47,094,500	\$47,094,500	\$182,062,100	\$182,062,100	\$43,956,822	\$39,665,200
Total County Exemptions	\$172,728,670	\$168,250,067	\$67,078,876	\$62,742,940	\$194,097,120	\$191,035,261	\$62,476,997	\$57,884,440
<b>Total County Taxable Value</b>	<b>\$1,184,901,496</b>	<b>\$1,189,335,099</b>	<b>\$402,821,617</b>	<b>\$407,157,553</b>	<b>\$270,152,804</b>	<b>\$273,214,663</b>	<b>\$518,751,306</b>	<b>\$523,343,863</b>

## 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	\$18,519,265	\$67,686,811	\$86,206,076	\$86,206,076	\$6,073,100	\$80,269,605	\$86,342,705	\$86,342,705
Total Assessed Value	\$103,516,647	\$327,743,002	\$431,259,649	\$431,259,649	\$60,379,410	\$368,966,061	\$429,345,471	\$429,345,471
EXEMPTIONS:								
Aged 0 - 65	\$456,824	\$1,070,722	\$1,527,546	\$1,176,370	\$297,446	\$1,732,371	\$2,029,817	\$1,290,719
Veterans	\$2,034,000	\$5,607,711	\$7,641,711	\$7,492,751	\$1,613,745	\$7,658,081	\$9,271,826	\$7,052,311
Clergy	\$1,500	\$3,000	\$4,500	\$4,500	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$370,475	\$370,475	\$370,475	\$0	\$963,300	\$963,300	\$963,300
Agriculture Land	\$0	\$1,223,300	\$1,223,300	\$1,223,300	\$16,300	\$12,313,500	\$12,329,800	\$12,329,800
Paraplegic	\$40,800	\$166,788	\$207,588	\$1,000	\$16,350	\$453,297	\$469,647	\$0
Other Partial Exemptions	\$12,500	\$475,675	\$488,175	\$472,300	\$1,146,100	\$480,497	\$1,626,597	\$1,352,100
Wholly Exempt Property	\$6,189,000	\$23,010,450	\$29,199,450	\$29,199,450	\$10,215,800	\$18,329,965	\$28,545,765	\$28,557,065
Total County Exemptions	\$8,734,624	\$31,928,121	\$40,662,745	\$39,940,146	\$13,305,741	\$41,934,011	\$55,239,752	\$51,548,295
<b>Total County Taxable Value</b>	<b>\$94,782,023</b>	<b>\$295,814,881</b>	<b>\$390,596,904</b>	<b>\$391,319,503</b>	<b>\$47,073,669</b>	<b>\$327,032,050</b>	<b>\$374,105,719</b>	<b>\$377,797,176</b>

FINAL ROLL	SOMERSET				WHEATFIELD		WILSON			
	County: Village of Barker	County TOV	Total County: Somerset	Town	County	Town	County: Village of Wilson	County TOV	Total County: Wilson	Town
Land Value	\$3,180,900	\$39,898,850	\$43,079,750	\$43,079,750	\$137,536,141	\$137,536,141	\$6,317,950	\$60,740,600	\$67,058,550	\$67,058,550
Total Assessed Value	\$25,758,799	\$329,902,337	\$355,661,136	\$355,661,136	\$1,072,268,722	\$1,072,268,722	\$62,856,909	\$254,318,140	\$317,175,049	\$317,175,049
EXEMPTIONS:										
Aged 0 - 65	\$107,288	\$1,592,832	\$1,700,120	\$1,419,059	\$7,486,526	\$0	\$362,609	\$1,996,307	\$2,358,916	\$1,312,592
Veterans	\$613,926	\$3,526,556	\$4,140,482	\$4,071,682	\$18,679,511	\$13,352,786	\$1,779,779	\$5,646,369	\$7,426,148	\$7,336,445
Clergy	\$1,500	\$1,500	\$3,000	\$3,000	\$15,000	\$15,000	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$1,401,644	\$1,401,644	\$1,401,644	\$184,382	\$184,382	\$0	\$237,500	\$237,500	\$237,500
Agriculture Land	\$0	\$3,803,306	\$3,803,306	\$3,803,306	\$1,514,037	\$1,514,037	\$800	\$2,491,400	\$2,492,200	\$2,492,200
Paraplegic	\$39,700	\$272,540	\$312,240	\$0	\$1,090,142	\$716,950	\$55,700	\$148,913	\$204,613	\$8,500
Other Partial Exemptions	\$0	\$505,630	\$505,630	\$407,360	\$3,447,560	\$2,424,400	\$72,643	\$636,543	\$709,186	\$431,100
Wholly Exempt Property	\$6,464,000	\$197,488,680	\$203,952,680	\$203,952,680	\$177,360,732	\$177,030,474	\$13,882,640	\$3,852,300	\$17,734,940	\$17,734,940
Total County Exemptions	\$7,226,414	\$208,592,688	\$215,819,102	\$215,058,731	\$209,777,890	\$195,238,029	\$16,154,171	\$15,012,332	\$31,166,503	\$29,556,277
<b>Total County Taxable Value</b>	<b>\$18,532,385</b>	<b>\$121,309,649</b>	<b>\$139,842,034</b>	<b>\$140,602,405</b>	<b>\$862,490,832</b>	<b>\$877,030,693</b>	<b>\$46,702,738</b>	<b>\$239,305,808</b>	<b>\$286,008,546</b>	<b>\$287,618,772</b>

## 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		
Land Value	\$90,988,930	\$284,136,197	\$274,263,578	\$1,363,499,758	\$1,363,499,758	\$649,388,705	\$2,012,888,463	0.00%
Total Assessed Value	\$829,353,480	\$2,383,997,110	\$1,441,762,255	\$8,885,734,431	\$8,885,734,431	\$4,655,112,845	\$13,540,847,276	0.00%
EXEMPTIONS:								
Aged 0 - 65	\$3,491,860	\$19,229,482	\$20,429,038	\$36,466,632	\$16,270,525	\$43,150,380	\$79,617,012	0.18%
Veterans	\$15,975,178	\$28,637,457	\$42,193,231	\$131,391,955	\$115,686,592	\$86,805,866	\$218,197,821	1.30%
Clergy	\$7,500	\$10,500	\$21,000	\$52,500	\$52,500	\$39,000	\$91,500	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$10,454,576	\$10,454,576	\$0	\$10,454,576	0.12%
Agriculture Land	\$182,700	\$0	\$0	\$66,744,965	\$66,744,965	\$182,700	\$66,927,665	0.75%
Paraplegic	\$681,285	\$2,851,958	\$2,957,638	\$4,965,230	\$2,257,052	\$6,490,881	\$11,456,111	0.03%
Other Partial Exemptions	\$6,270,440	\$19,101,981	\$5,530,060	\$18,086,609	\$13,331,257	\$30,902,481	\$48,989,090	0.15%
Wholly Exempt Property	\$108,816,812	\$1,030,548,088	\$159,125,644	\$2,716,390,294	\$2,711,779,414	\$1,298,490,544	\$4,014,880,838	30.52%
Total County Exemptions	\$135,425,775	\$1,100,379,466	\$230,256,611	\$2,984,552,761	\$2,936,576,881	\$1,466,061,852	\$4,450,614,613	33.05%
Total County Taxable Value	\$693,927,705	\$1,283,617,644	\$1,211,505,644	\$5,901,226,670	\$5,787,708,586	\$3,189,050,993	\$9,090,277,663	65.13%

Equalized Total Assessed Value 17,720,546,048

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	365	201,205,883	1.14
12350	PUBLIC AUTHORITY - STATE	RPTL 412	87	2,559,752,901	14.45
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	8	20,477,369	0.12
13100	CO - GENERALLY	RPTL 406(1)	79	110,694,484	0.62
13350	CITY - GENERALLY	RPTL 406(1)	415	333,238,133	1.88
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	1	636,329	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	304	54,873,301	0.31
13510	TOWN - CEMETERY LAND	RPTL 446	20	2,624,798	0.01
13650	VG - GENERALLY	RPTL 406(1)	49	10,555,260	0.06
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	44,023	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	11,609	0.00
13800	SCHOOL DISTRICT	RPTL 408	99	507,956,021	2.87
13850	BOCES	RPTL 408	3	12,965,057	0.07
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	19	91,298,662	0.52
13970	REGIONAL OTB CORPORATION	RACING L 513	2	1,209,643	0.01
14100	USA - GENERALLY	RPTL 400(1)	31	81,408,342	0.46
14110	USA - SPECIFIED USES	STATE L 54	8	34,062,142	0.19
14300	INDIAN RESERVATION	RPTL 454	48	217,124,979	1.23
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	249	716,203,764	4.04
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	8	1,530,253	0.01
18100	HOUSING: OWNER - MUNICIPALITY	P H F I L 36-a(2)	10	15,405,057	0.09
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	182,785	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	50	9,503,707	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	488	151,448,081	0.85
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	14	15,807,530	0.09
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	85	43,693,975	0.25
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	26	97,956,590	0.55
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	57	25,242,561	0.14
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	91	35,274,929	0.20
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	4	3,918,612	0.02
26100	VETERANS ORGANIZATION	RPTL 452	22	3,226,163	0.02
26250	HISTORICAL SOCIETY	RPTL 444	13	2,170,520	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	70	26,780,957	0.15

Equalized Total Assessed Value 17,720,546,048

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	95	9,561,407	0.05
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	8,470,759	0.05
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	7	8,410,427	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	47	39,918,285	0.23
28220	URBAN REN:OWNER-COMM DEV CORP	P H F I L 260	41	1,267,342	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	4	42,921,022	0.24
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	3	1,174,713	0.01
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	36	1,054,588	0.01
33401	TAX SALE - CITY OWNED	RPTL 406(5)	61	1,617,429	0.01
38260	MUN HSNG AUTH -NYS AIDED	PUB HSNG L 52(4)&(5)	33	35,755,802	0.20
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	92	245,669	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	18	45,086	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	465	20,821,502	0.12
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	27	970,137	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2,318	38,246,387	0.22
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,306	22,893,483	0.13
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,413	19,830,289	0.11
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,982	54,912,534	0.31
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,040	30,425,922	0.17
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,100	25,381,333	0.14
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	812	31,072,920	0.18
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	455	19,321,768	0.11
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	343	10,455,207	0.06
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1	2,681	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	3	12,000	0.00
41151	COLD WAR VETERANS (10%)	RPTL 458-b	91	375,986	0.00
41152	COLD WAR VETERANS (10%)	RPTL 458-b	624	2,558,599	0.01
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	15,320	0.00
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	57	913,213	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	12	2,641,567	0.01
41400	CLERGY	RPTL 460	61	121,425	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	132	11,576,641	0.07
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,707	68,955,384	0.39

Equalized Total Assessed Value 17,720,546,048

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	134	6,775,407	0.04
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	15	154,485	0.00
41800	PERSONS AGE 65 OR OVER	RPTL 467	365	16,361,992	0.09
41801	PERSONS AGE 65 OR OVER	RPTL 467	1,101	31,781,613	0.18
41802	PERSONS AGE 65 OR OVER	RPTL 467	1,098	45,371,364	0.26
41805	PERSONS AGE 65 OR OVER	RPTL 467	173	10,068,556	0.06
41900	PHYSICALLY DISABLED	RPTL 459	12	260,275	0.00
41901	PHYSICALLY DISABLED	RPTL 459	7	92,634	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	14	717,005	0.00
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	189	5,933,261	0.03
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	91	3,238,544	0.02
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	39	2,010,073	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	26	1,114,595	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	9	468,694	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	32	1,875,302	0.01
44210	HOME IMPROVEMENTS	RPTL 421-f	98	915,401	0.01
44212	HOME IMPROVEMENTS	RPTL 421-f	205	3,104,674	0.02
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	4,432,561	0.03
47590	Mix-use Properties outside NYC	RPTL S485-a	5	858,861	0.00
47610	BUSINESS INVESTMENT PROPERTY POST 8/5/1	RPTL 485-b	121	11,936,138	0.07
47611	BUSINESS INVESTMENT PROPERTY POST 8/5/1	RPTL 485-b	39	2,785,187	0.02
47612	BUSINESS INVESTMENT PROPERTY POST 8/5/1	RPTL 485-b	33	5,374,927	0.03
47842	Green Bldg LEED - Silver	RPTL S470	1	514,925	0.00
47862	Green Bldg LEED - Platinum	RPTL S470	2	438,239	0.00
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	14	12,545,834	0.07
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	988,750	0.01
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	5	805,390	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	476,250	0.00

Equalized Total Assessed Value 17,720,546,048

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	53	1,635,632	0.01
Total Exemptions Exclusive of System Exemptions:			20,954	6,071,832,184	34.26
Total System Exemptions:			53	1,635,632	0.01
Totals:			21,007	6,073,467,816	34.27

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

Amount, if any, attributable to payments in lieu of taxes: \$ 2,463,473



# **SECTION V**

## **MISCELLANEOUS DATA**

### **➤ EXEMPTION INFORMATION**

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

### **➤ TAX MAPS STATS**

**PAGES 58 - 61**

## PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

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

<b>SCHOOL DISTRICTS</b>	<b>BASE AMOUNT</b>		<b>MAXIMUM AMOUNT</b>	
Akron Central*	\$21,500 or less	50% exemption	\$27,200.00	20% exemption
Barker Central			\$18,500.00	50% exemption
Lewiston Porter*	Less than \$15,025	50% exemption	\$23,425.00	5% exemption
Lockport			\$29,000.00	50% exemption
Medina Central*	\$12,500 or less	50% exemption	\$18,200.00	20% exemption
Newfane Central*	Less than \$18,025	50% exemption	\$25,524.99	10% exemption
Niagara Wheatfield*	Less than \$18,025	50% exemption	\$25,424.99	10% exemption
Royalton-Hartland*	Less than \$21,000		\$28,499.99	10% exemption
Starpoint Central*	Less than \$16,500	50% exemption	\$24,900.00	5% exemption
Wilson Central*	Less than \$12,025	50% exemption	\$19,524.99	10% exemption
Niagara Falls City*	\$13,500 or less	50% exemption	\$17,099.99	20% exemption
North Tonawanda City*	\$12,500 or less	50% exemption	\$17,725.00	20% exemption

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

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

Sliding Scale\*

No town tax \*\*

# STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

MUNICIPALITY	2018 FINAL EQ. RATE	ALTERNATIVE VETS EXEMPTION							EQUALIZED	RPTL 458(5)	
		NON-COMBAT WARTIME VETERAN		COMBAT ZONE VETERAN		DISABLED VETERAN		MAXIMUM ASSESSED VALUE	MAXIMUM ASSESSED VALUE	PRO RATA VETS EXEMPTION	COLD WAR
		MAXIMUM 15%	EXEMPT	MAXIMUM 25%	EXEMPT	MAXIMUM 50%	EXEMPT				EXEMPTION ACCEPTED
NIAGARA COUNTY*	78.42	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	87.00	18,000	15,660	30,000	26,100	60,000	52,200	120,000	104,400	Yes	No
MIDDLEPORT (VLG)	87.00	9,000	7,830	15,000	13,050	60,000	52,200	60,000	52,200	Yes	n/a
LEWISTON	67.00	12,000	8,040	20,000	13,400	40,000	26,800	80,000	53,600	Yes	n/a
LEWISTON (VLG)	67.00	12,000	8,040	20,000	13,400	40,000	26,800	80,000	53,600	Yes	Yes
LOCKPORT (TOWN)	100.00	-	-	-	-	-	-	-	-	n/a	No
NEWFANE	78.00	-	-	-	-	-	-	-	-	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	80.00	18,000	14,400	30,000	24,000	60,000	48,000	120,000	96,000	Yes	No
PORTER	72.00	18,000	12,960	30,000	21,600	60,000	43,200	120,000	86,400	Yes	No
YOUNGSTOWN (VLG)	72.00	18,000	12,960	30,000	21,600	60,000	43,200	120,000	86,400	Yes	No
ROYALTON	87.00	12,000	10,440	20,000	17,400	40,000	34,800	80,000	69,600	Yes	No
SOMERSET	83.60	18,000	15,048	12,000	10,032	60,000	50,160	120,000	100,320	Yes	No
BARKER (VLG)	83.60	-	-	-	-	-	-	-	-	n/a	No
WHEATFIELD	60.00	-	-	-	-	-	-	-	-	n/a	No
WILSON	79.00	12,000	9,480	20,000	15,800	40,000	31,600	80,000	63,200	Yes	No
WILSON (VLG)	79.00	-	-	-	-	-	-	-	-	n/a	n/a
CITY OF LOCKPORT	87.00	9,000	7,830	15,000	13,050	30,000	26,100	60,000	52,200	No	No
CITY OF NIAGARA FALLS	79.00	12,000	9,480	20,000	15,800	40,000	31,600	80,000	63,200	Yes	No
CITY OF N. TONAWANDA	80.00	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 2018-19 STAR Savings by Municipality

### Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$754	\$1,645
City of Niagara Falls	Niagara Falls	-	\$504	\$1,101
City of North Tonawanda	North Tonawanda	-	\$595	\$1,299
Town of Cambria	Lockport	-	\$778	\$1,695
Town of Cambria	Newfane	-	\$795	\$1,735
Town of Cambria	Niagara-Wheatfield	H	\$541	\$1,091
Town of Cambria	Niagara-Wheatfield	N	\$718	\$1,483
Town of Cambria	Starpoint	-	\$666	\$1,449
Town of Cambria	Wilson	-	\$729	\$1,587
Town of Hartland	Barker	-	\$498	\$1,035
Town of Hartland	Medina	-	\$699	\$1,522
Town of Hartland	Royalton-Hartland	-	\$688	\$1,487
Town of Lewiston	Lewiston-Porter	-	\$538	\$1,174
Town of Lewiston	Niagara-Wheatfield	H	\$510	\$1,064
Town of Lewiston	Niagara-Wheatfield	N	\$682	\$1,442
Town of Lockport	Akron	-	\$522	\$1,140
Town of Lockport	Lockport	-	\$725	\$1,584
Town of Lockport	Newfane	-	\$708	\$1,546
Town of Lockport	Royalton-Hartland	-	\$632	\$1,379
Town of Lockport	Starpoint	-	\$602	\$1,314
Town of Newfane	Barker	-	\$490	\$1,035
Town of Newfane	Newfane	-	\$759	\$1,658
Town of Newfane	Wilson	-	\$703	\$1,534
Town of Niagara	Niagara-Wheatfield	H	\$500	\$1,084
Town of Niagara	Niagara-Wheatfield	N	\$670	\$1,457
Town of Pendleton	Lockport	-	\$749	\$1,636
Town of Pendleton	Starpoint	-	\$631	\$1,377
Town of Porter	Lewiston-Porter	-	\$564	\$1,207
Town of Porter	Wilson	-	\$707	\$1,544
Town of Royalton	Akron	-	\$568	\$1,233
Town of Royalton	Royalton-Hartland	-	\$688	\$1,487
Town of Royalton	Starpoint	-	\$651	\$1,416
Town of Somerset	Barker	-	\$484	\$1,035
Town of Wheatfield	Niagara-Wheatfield	H	\$500	\$1,079
Town of Wheatfield	Niagara-Wheatfield	N	\$683	\$1,480
Town of Wheatfield	Starpoint	-	\$612	\$1,335
Town of Wilson	Newfane	-	\$743	\$1,622
Town of Wilson	Wilson	-	\$688	\$1,501

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

# TAX MAPPING STATISTICS : 2004-2018

## NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2018	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004
CAMBRIA	154	168	169	154	119	115	125	138	173	153	130	166	161	156	148
HARTLAND	127	115	114	102	110	129	102	122	113	104	121	147	144	120	133
LEWISTON	172**	428	502	420	379	436	382	341	391	378	413	416	467	536	540
LOCKPORT	438	489	455	464	464	502	373	377	455	438	431	552	695	677	611
NEWFANE	331	326	289	275	290	239	216	217	238	247	275	327	306	315	306
NIAGARA	265	241	230	175	181	201	256	202	271	254	212	261	278	292	266
PENDLETON	169	175	166	183	171	181	181	151	161	167	160	168	147	161	201
PORTER	227	224	219	189	173	172	334	228	190	179	208	260	208	274	236
ROYALTON	237	233	227	217	195	240	185	178	273	180	223	282	266	236	257
SOMERSET	108	114	83	71	77	72	83	71	77	70	95	122	106	92	108
WHEATFIELD	451	416	411	424	395	413	436	427	379	407	450	594	471	498	578
WILSON	200	199	191	158	174	156	239	144	184	164	205	232	178	245	203
<b>TOWN TOTALS</b>	<b>2879</b>	<b>3128</b>	<b>3056</b>	<b>2832</b>	<b>2728</b>	<b>2856</b>	<b>2912</b>	<b>2596</b>	<b>2905</b>	<b>2741</b>	<b>2923</b>	<b>3527</b>	<b>3427</b>	<b>3602</b>	<b>3587</b>
LOCKPORT	756	812	634	580	584	541	514	468	604	583	698	806	716	777	679
NIAGARA FALLS	2014	1676	2057	1959	2130	1427	1854	1094	1488	1661	1616	2345	2057	2763	2246
NORTH TONAWANDA	406**	898	873	848	714	700	627	605	743	727	756	906	983	1034	937
<b>CITY TOTALS</b>	<b>3176</b>	<b>2574</b>	<b>2930</b>	<b>2807</b>	<b>2844</b>	<b>2127</b>	<b>2481</b>	<b>2167</b>	<b>2231</b>	<b>2388</b>	<b>2372</b>	<b>3251</b>	<b>3040</b>	<b>3797</b>	<b>3183</b>
<b>TOTAL WHOLE TRANSFERS</b>	<b>6055</b>	<b>5702</b>	<b>5986</b>	<b>5639</b>	<b>5572</b>	<b>4983</b>	<b>5393</b>	<b>4763</b>	<b>5740</b>	<b>5129</b>	<b>5295</b>	<b>6778</b>	<b>6467</b>	<b>7399</b>	<b>6770</b>
<b>Total Partial Transfers</b>	<b>221**</b>	<b>294</b>	<b>282</b>	<b>273</b>	<b>425</b>	<b>225</b>	<b>251</b>	<b>266</b>	<b>226</b>	<b>297</b>	<b>407</b>	<b>424</b>	<b>545</b>	<b>441</b>	<b>424</b>
<b>GRAND TOTAL TRANSFERS</b>	<b>6276</b>	<b>5996</b>	<b>6268</b>	<b>5912</b>	<b>5997</b>	<b>5208</b>	<b>5644</b>	<b>5029</b>	<b>5966</b>	<b>5426</b>	<b>5702</b>	<b>7202</b>	<b>7012</b>	<b>7840</b>	<b>7194</b>
Percentage of splits	3.6%	5.2%	4.7%	4.8%	7.6%	4.5%	4.7%	5.6%	3.9%	5.8%	7.7%	6.3%	8.4%	6.0%	6.3%

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

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

\*\* 2018 Totals for Lewiston and No. Tonawanda as of 3/22/19.