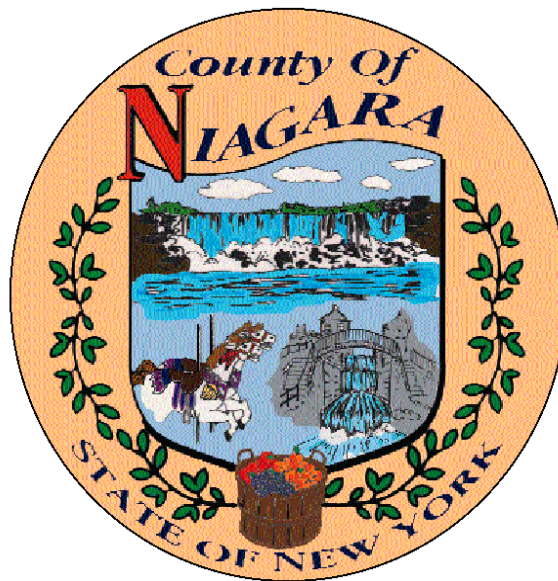


2022-2023 NIAGARA COUNTY REAL PROPERTY TAX STATISTICS REPORT

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



*Rebecca J. Wydysh, Chairman
Niagara County Legislature*

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

www.niagaracounty.com/departments/m-r/real_property/index.php



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

NIAGARA COUNTY

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

March 27, 2023

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

Dear Ms. Wydysh:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2022-2023 Niagara County Report on Real Property Taxation.

I have emailed an electronic copy of the report to each legislator and to the clerk of the legislature. If additional hard copies should be required, please feel free to contact my office. This report is also available on the Niagara County website in the Real Property Tax Services Department link.

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

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

Respectfully submitted,


John E. Shoemaker, Director
Real Property Tax Services

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SECTION I

ADMINISTRATION DATA

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- **COUNTY OWNED PROPERTY**

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NIAGARA COUNTY LEGISLATURE

2023

LEGISLATIVE DISTRICT	NAME
FIRST	Irene M. Myers
SECOND	Rebecca J. Wydysch
THIRD	Mark J. Grozio
FOURTH	Jeffrey Elder
FIFTH	Christopher A. Robins
SIXTH	Christopher Voccio
SEVENTH	Jesse P. Gooch
EIGHTH	Richard L. Andres
NINTH	Randy R. Bradt
TENTH	David E. Godfrey
ELEVENTH	Anthony J. Nemi
TWELFTH	William J. Collins Sr.
THIRTEENTH	Richard E. Abbott
FOURTEENTH	Shawn A. Foti
FIFTEENTH	Michael A. Hill

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

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

The County of Niagara

Department of Real Property Tax Services


... “promoting equity and uniformity”

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

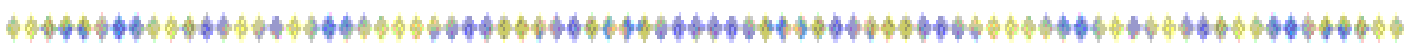
The goal of the Office of Real Property is to provide services for assessors and local government to achieve and maintain equitable assessments. Our professional goal is to create and preserve tax equity within and between all municipalities. The Niagara County Office of Real Property, through its Director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

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

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Real Property Website www.niagaracounty.com/departments/m-r/real_property/index.php

Municipality Contacts				
Municipality	Assessors	Supervisors & Mayors	Clerks	Tax Collectors
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Municipality Contacts

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Municipality Contacts

Municipality	Assessors	Supervisors & Mayors	Clerks	Tax Collectors
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NYS STAR	Phone: 518-457-2036			

School District Contacts

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School District Contacts

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

Phone: 518-457-2036

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

Real Property Tax Administrative Dates

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

ASSESSMENT DATES

Valuation date July 1

Taxable Status date March 1

Tentative Roll: May 1

Grievance day: 4th Tuesday in May (typically but confirm the date with your assessor)

Final Roll: July 1

FISCAL YEAR

School Districts July 1 to June 30

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

Villages June 1 to May 31

CITY OF LOCKPORT TAX COLLECTION DATES

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

CITY OF NIAGARA FALLS TAX COLLECTION DATES

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

CITY OF NORTH TONAWANDA TAX COLLECTION DATES

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

NIAGARA COUNTY TOWNS TAX COLLECTION DATES

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

NIAGARA COUNTY OWNED PROPERTY					2022
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
C. Lockport		94.20-2-2	250 Plank Road	Reconstr. of Stone Rd. - 5.50 Ac	\$14,500
C. Lockport		95.13-1-2	1078 Old Niagara Road	5.0 Ac	\$200,000
C. Lockport		108.16-1-51	225 So Niagara Street	Highway Garage - 10.97 Ac	\$1,640,000
C. Lockport		109.06-1-8	300 Mill Street	Flintkote Property	\$12,100
C. Lockport		109.13-4-46	59 Park Avenue	Brooks Bldg. - 132'x240'	\$820,000
C. Lockport		109.13-4-47	175 Hawley Street	Court House 2.80 Ac	\$2,980,000
C. Lockport		109.13-4-76	155 Niagara Street	Civil Def. Bldg. (now Public Defend.)	\$510,000
C. Lockport		109.13-4-77	169 Niagara Street	Mental Health Daycare Center	\$98,000
C. Lockport		109.14-4-13	20 East Avenue	Social Services Bldg - Lockport	\$1,980,000
C. Lockport		109.16-1-1	360 Davison Road	NC Golf Course - 31.24 Ac	\$485,000
C. Lockport		109.55-2-3	111 Main Street	Golden Triangle Bldg.	\$1,340,000
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	28.78 Ac	\$44,400
Niagara Falls		144.18-1-7.1	11th Street	Trott Triangle -1.20 Ac	\$24,000
Niagara Falls		144.18-1-7.2	1000 11th Street	404.49' x 104.82'	\$39,500
Niagara Falls		144.71-3-1.2	1001 11th Street	Trott Bldg. - 2.80 Ac	\$3,025,900
Niagara Falls		144.71-3-2	1151 Ashland Avenue	for Trott Bldg. - 54'x120'	\$2,300
Niagara Falls		144.77-1-53	314 Cedar Avenue	40'x130'	\$2,300
Niagara Falls		144.77-1-54	310 Cedar Avenue	40'x130'	\$2,300
Niagara Falls		144.77-1-55	306 Cedar Avenue	40'x130'	\$2,300
Niagara Falls		144.77-1-56	302 Cedar Avenue	49.42'x130'	\$400
Niagara Falls		144.77-2-1	775 3rd Street	Civic Bldg. 330'x132'	\$1,125,000
Niagara Falls		145.05-1-8	Porter Road	settling pond for Gill Creek	\$60,000
Niagara Falls		158.12-1-2.12	28 Old Falls Street	NF Culinary Institute	\$5,248,532
Niagara Falls		159.12-1-2.1	245 30th Street	Olin Bldg. - Cerebral Palsy leases	\$163,400
Niagara Falls		159.39-1-5	301 10th Street	Human Resource Bldg. 3.34 Ac	\$1,208,800
N. Tonawanda	REFUSE	175.07-1-3	652 Witmer Road	19.90 Ac - landfill/waste	\$44,400
N. Tonawanda	REFUSE	175.07-1-41.2	542 Witmer Road	0.83 Ac - landfill/waste	\$800
N. Tonawanda	REFUSE	175.07-1-42.2	572 Witmer Road	212.85'x80' - landfill/waste	\$400
N. Tonawanda	REFUSE	175.11-1-2	380 Witmer Road	43.40 Ac - landfill/waste	\$105,600
N. Tonawanda	REFUSE	175.15-1-1.2	280 Witmer Road	126.09'x90' - landfill/waste	\$300
N. Tonawanda	REFUSE	175.15-1-3	264 Witmer Road	3.90 Ac - landfill/waste	\$6,700
N. Tonawanda	REFUSE	175.15-1-7.2	254 Witmer Avenue	42.05'x90' - landfill/waste	\$100
N. Tonawanda	REFUSE	175.15-1-68	22 Boston Avenue	190'x412.13' - landfill/waste	\$1,800
N. Tonawanda	REFUSE	175.15-1-69	42 Warner Avenue	100'x515' - landfill/waste	\$1,100
N. Tonawanda	REFUSE	175.15-1-70	48 Warner Avenue	50'x100' - landfill/waste	\$900
N. Tonawanda	REFUSE	175.15-1-71.11	81 Warner Avenue	2.80 Ac - landfill/waste	\$2,800
N. Tonawanda	REFUSE	175.15-1-80	40 Warner Avenue	1.06 Ac - landfill/waste	\$1,100
Cambria	WATER	106.00-1-73	Upper Mountain Road	40'x40'	\$2,000
Cambria		107.00-2-32	5058 Lockport Junction Raod	61.10 Ac. - "future DPW site"	\$180,000
Cambria		107.04-1-20	4955 Upper Mountain Road	100'x505'	\$70,000
Cambria		119.00-1-50.1	3111 Saunders Settlement Rd.	NCCC - 272.6 Ac	\$71,170,000
Lewiston		104.00-1-1	2571 Lower Mountain Road	Clyde L. Burmaster Park - 551.80 Ac	\$1,075,000
Lewiston		116.05-1-23./CT	Moyer Road	.06 Ac. - Cell Tower	\$215,000
T. Lockport		94.00-1-26.22	Niagara St. Ext.	Poorhouse Cemetery - 2.1 Ac	\$2,500
T. Lockport		95.04-1-3	4491 Lake Avenue	Fire Training Tower 2.3 Ac	\$7,500
T. Lockport		108.00-1-5	5526 Niagara Street Ext.	NC Jail - 25.07 Ac	\$12,760,000
T. Lockport		108.00-1-5./CT	5526 Niagara Street Ext.	Cell Tower @ Jail	\$390,000
T. Lockport		108.00-1-29	5465 Upper Mountain Road	Shaw Building - 25.37 Ac	\$1,160,000
T. Lockport		108.00-1-57	5574 Niagara Street Ext.	Public Safety Bldg. (2003)- 13.20 Ac	\$710,000
T. Lockport		110.00-1-12	1010 Chestnut Ridge Road	B,L,R RAILROAD - 5.7 Ac.	\$4,600
T. Lockport		110.00-1-30.1	6805 East High Road	Golf Course - 59.4 Ac.	\$235,000
T. Lockport		110.00-1-31.1	6771 Davison Road	NC Golf Course -204.70 Ac	\$790,000
T. Lockport		110.00-1-32	1050 Davison Road	NC Golf Course Add.- 17.10 Ac	\$11,000
T. Lockport		110.00-1-33.1	4901 Davison Road	NC Infirmary - 19.20 Ac	\$270,000
T. Lockport	WATER	110.00-1-37	7152 Chestnut Ridge Road	Pipeline for NC Water Dist. - 20'x657'	\$2,300
T. Lockport	REFUSE	122.00-1-92	5400 Wm. Gregory Highway	13.70 Ac	\$138,500
T. Lockport	WATER	124.01-1-39	5450 Ernest Road	Office Bldg. - 1.90 Ac	\$380,000
T. Lockport	WATER	138.09-1-13	6150 Robinson Road Ext.	Water Tower - 1.50 Ac.	\$840,000
T. Lockport		138.09-1-15	6140 S. Transit Road	Tower - 40'x259.48'	\$10,900
T. Lockport	WATER	800.00-1-1.1	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.2	5450 Ernest Road	Waterline	\$100
T. Lockport	WATER	800.00-1-1.3	Ernest Road	Waterline	\$100

NIAGARA COUNTY OWNED PROPERTY					2022
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Ac	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Ac	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Ac	\$34,900
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure - 1 ac.	\$184,000
Newfane		26.00-1-105	Drake Settlement Road	Proposed Re-alignmt. - 2.40 Ac.	\$3,700
Pendleton	SEWER	137.00-2-45.2	East Canal Road	1.00 Ac	\$22,000
Pendleton	SEWER	166.02-1-38	Tonawanda Creek Road	30'x85'	\$5,100
Pendleton		177.00-3-79	4070 Tonawanda Creek Rd.	owned by NYS - leased by NC - 27.10 Ac	\$581,700
Royalton		84.00-3-14	Telegraph Road	East Canal Marina - 25.2 Ac	\$35,800
Royalton		97.00-2-38	Gasport Road	Royalton Ravine Park - 145.80 Ac	\$130,800
Royalton		97.16-1-74	Main Street	Royalton Ravine Park - 129.33' x 201.35'	\$11,700
Royalton	WATER	98.00-1-43	Rochester Road	1.10 Ac	\$12,700
Wheatfield	WATER	134.04-1-65	6420 Shawnee Road	3.80 Ac	\$950,000
Wheatfield	SEWER	135.03-3-7	Mapleton Road	1.90 Ac	\$16,300
Wheatfield		147.00-1-79.1	Inducon Dr. East	81.73'X449.80'	\$15,000
Wheatfield		147.00-1-84	Inducon Drive East	.13 Ac	\$2,310
Wheatfield		147.15-1-26	Cayuga Street	4.00 Ac	\$48,800
Wheatfield	WATER	161.00-1-6	7227 Williams Road	16.4 Ac.	\$13,580,000
Wheatfield	WATER	161.00-1-19	Williams Road	Pumping Station - 1.33 Ac	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Ac	\$39,375,000
Wheatfield		162.00-2-4	Niagara Falls Boulevard	Oppenheim Park Add. - 24.80 Ac	\$36,000
Wheatfield		162.00-2-11.1	Niagara Falls Boulevard	Oppenheim Park - 67.60 Ac	\$203,600
Wheatfield		162.00-2-11.2	2697 Niagara Falls Boulevard	Oppenheim Park - 15.03 Ac	\$77,700
Wheatfield	SEWER	163.00-2-2.12	Shawnee Road	70'x70'	\$7,000
Wheatfield	WATER	174.07-3-12	River Road	1.00 Ac	\$149,400
Wheatfield	SEWER	174.08-1-28.1	River Road	125'x173.41'	\$10,300
Wheatfield	SEWER	174.08-1-29	River Road	275'x173.41'	\$18,800
Wheatfield	SEWER	174.08-1-30	York Road	178'x121'	\$14,500
Wheatfield	SEWER	174.08-1-32	Willow Lane (along river)	1.00 Ac	\$55,000
Wheatfield	REFUSE	175.00-1-1.12	River Road - ROW	Landfill - 8.50 Ac	\$8,500
Wheatfield	SEWER	175.00-1-10.12	River Road	7.20 Ac	\$20,000
Wheatfield	REFUSE	175.00-1-14.1	River Road	10.30 Ac	\$15,000
Wheatfield	SEWER	177.01-1-1.2	Shawnee Road	300'x207.70'x362.54'	\$20,600
Wheatfield	SEWER	177.01-1-15	Townline Road	110'x217'	\$66,000
Wilson		13.13-1-41	4563 East Lake Rd	20'X354.82'	\$100
Wilson		51.00-2-10.1	2955 Beebe Rd	3.00 Ac	\$500
Wilson		65.00-2-30.2	3749 Beebe Road	Drainage Ditch - 20'x1023'	\$900

SECTION II

ASSESSMENT INFORMATION

- PARCEL COUNT
- EQ RATES AND RAR
- NIAGARA COUNTY ASSESSED VALUES
- EQUALIZATION AND APPORTIONMENT
 - TAXABLE ANALYSIS
- S495 EXEMPTION IMPACT REPORT

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Parcel Count of Properties on the 2022 FINAL ROLL

MUNICIPALITY		# of Parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2702	\$612,101,984	\$460,957,664
	Village of Middleport	80	\$5,537,937	\$5,365,527
	Town outside Village	1978	\$194,423,830	\$175,766,616
HARTLAND	Total	2058	\$199,961,767	\$181,132,143
	Village of Lewiston	1216	\$191,686,089	\$158,587,428
	Town outside Village	5783	\$2,449,783,247	\$723,449,791
LEWISTON	Total	6999	\$2,641,469,336	\$882,037,219
TOWN of LOCKPORT		7505	\$1,950,524,057	\$1,740,906,402
NEWFANE		4395	\$474,952,932	\$416,053,900
NIAGARA		3730	\$441,613,933	\$273,210,355
PENDLETON		3246	\$598,643,366	\$532,168,928
	Village of Youngstown	918	\$106,013,878	\$97,427,610
	Town outside Village	2569	\$335,956,974	\$307,025,515
PORTER	Total	3487	\$441,970,852	\$404,453,125
	Village of Middleport	657	\$60,937,046	\$47,769,592
	Town outside Village	3288	\$449,589,438	\$407,365,811
ROYALTON	Total	3945	\$510,526,484	\$455,135,403
	Village of Barker	244	\$25,972,560	\$18,623,488
	Town outside Village	1352	\$169,473,124	\$145,782,751
SOMERSET	Total	1596	\$195,445,684	\$164,406,239
WHEATFIELD		7730	\$1,090,063,509	\$891,515,358
	Village of Wilson	581	\$63,184,604	\$48,057,168
	Town outside Village	2523	\$258,360,282	\$243,098,113
WILSON	Total	3104	\$321,544,886	\$291,155,281
CITY of LOCKPORT:		8138	\$1,358,216,297	\$1,159,978,764
CITY of NIAGARA FALLS		22788	\$2,360,534,223	\$1,280,325,871
CITY of N. TONAWANDA		12766	\$1,480,033,775	\$1,251,771,251
GRAND TOTAL		94,189	\$14,677,603,085	\$10,385,207,903

NYS FINAL EQUALIZATION RATES and RESIDENTIAL ASSESSMENT RATIOS

MUNICIPALITY		2017 FINAL	2018 FINAL	2019 FINAL	2020 FINAL	2021 FINAL	2022 FINAL	2022 RAR (if different from Equalization Rate)
CAMBRIA		100.00	100.00	95.00	89.00	82.00	70.00	
HARTLAND		90.00	87.00	86.00	88.00	81.00	73.00	
LEWISTON		69.00	67.00	62.00	59.00	56.00	53.00	
LOCKPORT		100.00	100.00	100.00	100.00	88.00	100.00	
NEWFANE		83.00	78.00	75.00	71.00	65.00	56.00	
NIAGARA		56.00	56.00	54.00	49.00	46.00	42.00	
PENDLETON		84.00	80.00	74.00	70.00	67.00	62.00	
PORTER		76.00	72.00	70.00	68.00	66.00	61.00	
ROYALTON		90.00	87.00	86.00	88.00	81.00	73.00	
SOMERSET		86.00	83.60	79.00	76.00	71.00	62.00	
WHEATFIELD		62.00	60.00	55.00	53.00	52.00	46.00	
WILSON		81.00	79.00	73.00	71.00	67.00	62.00	
LOCKPORT		89.00	87.00	81.00	73.00	67.00	100.00	
NIAGARA FALLS		81.00	79.00	73.00	71.00	67.00	62.00	
N.TONAWANDA		83.00	80.00	75.00	69.00	65.00	55.00	

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

NIAGARA COUNTY ASSESSED VALUES 1987-88 TO 2022-23

YEAR OF ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
1987-1988	\$7,696,314,875	\$4,218,121,087	83,974
1988-1989	\$7,888,357,875	\$4,392,219,559	84,581
1989-1990	\$7,979,978,754	\$4,489,640,082	84,828
1990-1991	\$8,308,647,610	\$4,806,803,774	85,836
1991-1992	\$8,434,780,586	\$4,963,086,971	86,821
1992-1993	\$8,576,291,369	\$5,071,987,638	87,518
1993-1994	\$9,115,895,374	\$5,527,618,408	88,318
1994-1995	\$10,253,189,051	\$6,528,769,618	88,731
1995-1996	\$10,287,951,979	\$6,571,154,485	89,333
1996-1997	\$10,411,727,461	\$6,675,022,450	89,880
1997-1998	\$10,412,809,336	\$6,660,212,127	90,471
1998-1999	\$10,485,387,212	\$6,642,607,005	90,764
1999-2000	\$10,533,257,375	\$6,708,221,990	91,104
2000-2001	\$10,656,797,305	\$6,760,125,278	91,401
2001-2002	\$11,275,244,564	\$7,242,079,133	91,386
2002-2003	\$11,329,962,861	\$7,347,103,779	91,613
2003-2004	\$11,400,678,089	\$7,448,446,470	91,983
2004-2005	\$11,809,659,157	\$7,747,733,596	92,306
2005-2006	\$12,076,371,077	\$7,984,370,731	92,626
2006-2007	\$12,532,212,529	\$8,420,095,189	93,073
2007-2008	\$12,595,167,242	\$7,799,520,894	93,494
2008-2009	\$12,742,378,112	\$7,950,465,723	93,845
2009-2010	\$12,870,439,995	\$8,169,271,580	93,899
2010-2011	\$12,975,051,130	\$8,226,231,355	93,912
2011-2012	\$13,181,543,983	\$8,387,216,994	93,921
2012-2013	\$13,062,660,541	\$8,484,400,244	94,046
2013-2014	\$13,138,188,875	\$8,521,428,020	93,985
2014-2015	\$13,242,585,789	\$8,606,281,432	94,013
2015-2016	\$13,434,072,033	\$8,725,448,440	94,161
2016-2017	\$13,488,381,468	\$8,824,545,149	94,208
2017-2018	\$13,694,273,195	\$8,972,101,199	94,245
2018-2019	\$13,540,892,276	\$9,190,871,523	94,225
2019-2020	\$13,593,910,163	\$9,180,195,730	94,158
2020-2021	\$13,777,438,965	\$9,341,977,736	94,224
2021-2022	\$13,657,866,459	\$9,429,691,678	94,217
2022-2023	\$14,675,216,628	\$10,379,281,975	94,189

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

2022 Niagara County Equalization and Apportionment Table

(TOV = Town outside of village area) (VLG = Village area)						
Municipality	2022 Taxable Value Used for 2023 Levy	Equalization Rate used for 2023 Levy	2022 Full Taxable Value	Actual 2022 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2023 tax levy
Cambria	\$460,900,964	70.00%	\$658,429,949	4.108407%		4.108407%
Hartland - TOV	\$175,766,616		\$240,776,186		97.0378%	1.501879%
VLG - Middleport	\$5,365,527		\$7,350,037		2.9622%	0.045847%
Total	\$181,132,143	73.00%	\$248,126,223	1.547726%	100.0000%	1.547726%
Lewiston - TOV	\$720,680,791		\$1,359,775,077		81.9637%	8.485394%
VLG - Lewiston	\$158,587,428		\$299,221,562		18.0363%	1.867230%
Total	\$879,268,219	53.00%	\$1,658,996,640	10.352624%	100.0000%	10.352624%
Lockport	\$1,740,426,402	100.00%	\$1,740,426,402	10.867535%		10.867535%
Newfane	\$415,991,100	56.00%	\$742,841,250	4.635332%		4.635332%
Niagara	\$273,172,605	42.00%	\$650,410,964	4.065468%		4.065468%
Pendleton	\$532,093,334	62.00%	\$858,215,055	5.353363%		5.353363%
Porter - TOV	\$307,015,590		\$503,304,246		75.9107%	3.140827%
VLG - Youngstown	\$97,427,610		\$159,717,393		24.0893%	0.996703%
Total	\$404,443,200	61.00%	\$663,021,639	4.137530%	100.0000%	4.137530%
Royalton - TOV	\$407,365,811		\$558,035,358		89.5043%	3.481166%
VLG - Middleport	\$47,769,592		\$65,437,797		10.4957%	0.408218%
Total	\$455,135,403	73.00%	\$623,473,155	3.889383%	100.0000%	3.889383%
Somerset - TOV	\$145,782,751		\$235,133,469		88.6723%	1.468777%
VLG - Barker	\$18,623,488		\$30,037,884		11.3277%	0.187634%
Total	\$164,406,239	62.00%	\$265,171,353	1.656410%	100.0000%	1.656410%
Wheatfield	\$890,248,729	46.00%	\$1,935,323,324	12.083785%		12.083785%
Wilson - TOV	\$243,068,613		\$392,046,150		83.4926%	2.446996%
VLG - Wilson	\$48,057,168		\$77,511,561		16.5074%	0.483796%
Total	\$291,125,781	62.00%	\$469,557,711	2.930793%	100.0000%	2.930793%
TOTAL TOWNS	\$6,688,344,119		\$10,513,993,665	65.628355%		65.628355%
City of Lockport	\$1,158,840,734	100.00%	\$1,158,840,734	7.232634%		7.232634%
City of Niagara Falls	\$1,280,325,871	62.00%	\$2,065,041,727	12.900208%		12.900208%
City of N. Tonawanda	\$1,251,771,251	55.00%	\$2,275,947,729	14.238802%		14.238802%
TOTAL CITIES	\$3,690,937,856		\$5,499,830,191	34.371645%		34.371645%
TOTAL ALL	\$10,379,281,975		\$16,013,823,856	100.00%		100.00%

Niagara County & Town Taxable Value Analysis 2022 - 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	\$115,487,900	\$115,487,900	\$869,200	\$51,500,600	\$52,369,800	\$52,369,800	\$34,938,482	\$197,817,143	\$232,755,625	\$232,755,625
Total Assessed Value	\$612,045,284	\$612,045,284	\$5,537,937	\$194,423,830	\$199,961,767	\$199,961,767	\$191,686,089	\$2,449,783,247	\$2,641,469,336	\$2,641,469,336
EXEMPTIONS:										
Aged 0 - 65	\$987,014	\$990,089	\$0	\$844,515	\$844,515	\$544,735	\$638,813	\$2,874,858	\$3,513,671	\$189,142
Veterans	\$8,685,759	\$8,309,639	\$156,810	\$3,863,752	\$4,020,562	\$3,828,112	\$2,362,948	\$13,153,142	\$15,516,090	\$10,388,229
Clergy	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$1,603,200	\$1,603,200	\$0	\$715,000	\$715,000	\$715,000	\$0	\$90,000	\$90,000	\$90,000
Agriculture Land	\$20,764,100	\$20,764,100	\$0	\$9,635,200	\$9,635,200	\$9,635,200	\$0	\$1,828,771	\$1,828,771	\$1,828,771
Paraplegic	\$381,940	\$389,870	\$0	\$429,780	\$429,780	\$342,710	\$0	\$158,925	\$158,925	\$0
Other Partial Exemptions	\$2,082,607	\$2,082,607	\$0	\$82,167	\$82,167	\$76,167	\$138,600	\$3,689,000	\$3,827,600	\$2,769,000
Wholly Exempt Property	\$116,638,200	\$116,638,200	\$15,600	\$3,085,300	\$3,100,900	\$3,100,900	\$29,958,300	\$1,707,304,760	\$1,737,263,060	\$1,737,263,060
Total County Exemptions	\$151,144,320	\$150,779,205	\$172,410	\$18,657,214	\$18,829,624	\$18,244,324	\$33,098,661	\$1,729,102,456	\$1,762,201,117	\$1,752,531,202
Total County Taxable Value	\$460,900,964	\$461,266,079	\$5,365,527	\$175,766,616	\$181,132,143	\$181,717,443	\$158,587,428	\$720,680,791	\$879,268,219	\$888,938,134

FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDLETON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$356,956,602	\$356,956,602	\$83,875,950	\$83,875,950	\$68,140,270	\$68,140,270	\$122,728,750	\$122,728,750
Total Assessed Value	\$1,950,044,057	\$1,950,044,057	\$474,952,932	\$474,952,932	\$441,613,933	\$441,613,933	\$598,574,866	\$598,574,866
EXEMPTIONS:								
Aged 0 - 65	\$4,140,755	\$0	\$2,388,192	\$0	\$2,174,130	\$2,208,351	\$2,946,468	\$2,953,000
Veterans	\$28,098,610	\$14,849,230	\$8,427,550	\$7,881,835	\$5,218,704	\$3,736,697	\$9,340,145	\$8,879,295
Clergy	\$6,000	\$6,000	\$3,000	\$3,000	\$3,000	\$3,000	\$1,500	\$1,500
Agriculture Bldgs.	\$633,575	\$633,575	\$1,178,800	\$1,178,800	\$0	\$0	\$247,800	\$247,800
Agriculture Land	\$8,410,800	\$8,410,800	\$4,430,190	\$4,430,190	\$224,000	\$224,000	\$3,313,173	\$3,313,173
Paraplegic	\$737,100	\$512,000	\$545,457	\$0	\$459,415	\$491,155	\$303,900	\$0
Other Partial Exemptions	\$11,217,465	\$10,764,865	\$1,520,443	\$925,524	\$1,296,729	\$75,000	\$1,832,804	\$1,721,593
Wholly Exempt Property	\$156,373,350	\$156,373,050	\$40,468,200	\$40,468,200	\$159,065,350	\$159,065,350	\$48,495,742	\$44,204,820
Total County Exemptions	\$209,617,655	\$191,549,520	\$58,961,832	\$54,887,549	\$168,441,328	\$165,803,553	\$66,481,532	\$61,321,181
Total County Taxable Value	\$1,740,426,402	\$1,758,494,537	\$415,991,100	\$420,065,383	\$273,172,605	\$275,810,380	\$532,093,334	\$537,253,685

Niagara County & Town Taxable Value Analysis 2022 - 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	\$18,531,365	\$68,743,211	\$87,274,576	\$87,274,576	\$6,056,600	\$81,255,005	\$87,311,605	\$87,311,605
Total Assessed Value	\$106,013,878	\$335,947,049	\$441,960,927	\$441,960,927	\$60,937,046	\$449,589,438	\$510,526,484	\$510,526,484
EXEMPTIONS:								
Aged 0 - 65	\$147,473	\$817,373	\$964,846	\$683,816	\$143,626	\$1,558,101	\$1,701,727	\$776,405
Veterans	\$1,857,295	\$5,403,511	\$7,260,806	\$6,759,206	\$1,561,918	\$6,705,709	\$8,267,627	\$5,789,103
Clergy	\$1,500	\$3,000	\$4,500	\$4,500	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$560,275	\$560,275	\$560,275	\$0	\$880,400	\$880,400	\$880,400
Agriculture Land	\$0	\$1,273,700	\$1,273,700	\$1,273,700	\$18,100	\$13,268,900	\$13,287,000	\$13,287,000
Paraplegic	\$40,800	\$38,500	\$79,300	\$27,250	\$47,710	\$329,377	\$377,087	\$0
Other Partial Exemptions	\$67,800	\$961,850	\$1,029,650	\$471,300	\$1,146,100	\$1,621,075	\$2,767,175	\$1,487,100
Wholly Exempt Property	\$6,471,400	\$19,873,250	\$26,344,650	\$26,344,650	\$10,250,000	\$17,858,565	\$28,108,565	\$28,119,865
Total County Exemptions	\$8,586,268	\$28,931,459	\$37,517,727	\$36,124,697	\$13,167,454	\$42,223,627	\$55,391,081	\$50,341,373
Total County Taxable Value	\$97,427,610	\$307,015,590	\$404,443,200	\$405,836,230	\$47,769,592	\$407,365,811	\$455,135,403	\$460,185,111

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	\$3,184,100	\$39,942,005	\$43,126,105	\$43,126,105	\$138,708,419	\$138,708,419	\$6,322,550	\$60,947,100	\$67,269,650	\$67,299,150
Total Assessed Value	\$25,972,560	\$169,473,124	\$195,445,684	\$195,445,684	\$1,089,459,707	\$1,089,459,707	\$63,184,604	\$258,330,782	\$321,515,386	\$321,515,386
EXEMPTIONS:										
Aged 0 - 65	\$40,191	\$1,317,725	\$1,357,916	\$1,160,921	\$7,300,143	\$0	\$174,325	\$1,268,255	\$1,442,580	\$750,693
Veterans	\$715,031	\$3,156,334	\$3,871,365	\$3,693,865	\$16,412,430	\$10,325,284	\$1,375,721	\$5,310,389	\$6,686,110	\$6,387,975
Clergy	\$1,500	\$0	\$1,500	\$1,500	\$12,000	\$12,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$1,139,774	\$1,139,774	\$1,139,774	\$151,734	\$151,734	\$0	\$575,700	\$575,700	\$575,700
Agriculture Land	\$0	\$4,488,180	\$4,488,180	\$4,488,180	\$1,741,787	\$1,741,787	\$2,000	\$3,559,787	\$3,561,787	\$3,561,787
Paraplegic	\$99,050	\$142,900	\$241,950	\$115,650	\$946,504	\$722,950	\$34,250	\$126,000	\$160,250	\$0
Other Partial Exemptions	\$0	\$407,360	\$407,360	\$407,360	\$3,061,244	\$3,720,200	\$40,500	\$607,538	\$648,038	\$431,100
Wholly Exempt Property	\$6,493,300	\$13,038,100	\$19,531,400	\$19,531,400	\$169,585,136	\$169,585,136	\$13,500,640	\$3,813,000	\$17,313,640	\$17,313,640
Total County Exemptions	\$7,349,072	\$23,690,373	\$31,039,445	\$30,538,650	\$199,210,978	\$186,259,091	\$15,127,436	\$15,262,169	\$30,389,605	\$29,022,395
Total County Taxable Value	\$18,623,488	\$145,782,751	\$164,406,239	\$164,907,034	\$890,248,729	\$903,200,616	\$48,057,168	\$243,068,613	\$291,125,781	\$292,492,991

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FINAL ROLL	LOCKPORT CITY County	NIAGARA FALLS County	NORTH TONAWANDA County
Land Value	\$117,932,634	\$282,111,897	\$274,162,978
Total Assessed Value	\$1,357,078,267	\$2,360,534,223	\$1,480,033,775
EXEMPTIONS:			
Aged 0 - 65	\$4,867,362	\$17,052,184	\$14,974,448
Veterans	\$20,750,302	\$23,371,141	\$33,777,070
Clergy	\$7,500	\$9,000	\$21,000
Agriculture Bldgs.	\$0	\$0	\$0
Agriculture Land	\$194,159	\$0	\$0
Paraplegic	\$833,495	\$2,447,939	\$3,013,514
Other Partial Exemptions	\$8,106,900	\$12,581,894	\$4,263,448
Wholly Exempt Property	\$163,477,815	\$1,024,746,194	\$172,213,044
Total County Exemptions	\$198,237,533	\$1,080,208,352	\$228,262,524
Total County Taxable Value	\$1,158,840,734	\$1,280,325,871	\$1,251,771,251

FINAL ROLL	Sub-Total: Towns (inc. Vil. & TOV)		Sub-Totals: Cities	Grand Totals	% Exempt
	County	Town	County	County	
Land Value	\$1,456,034,752	\$1,456,034,752	\$674,207,509	\$2,130,242,261	
Total Assessed Value	\$9,477,570,363	\$9,477,570,363	\$5,197,646,265	\$14,675,216,628	
EXEMPTIONS:					
Aged 0 - 65	\$29,761,957	\$10,257,152	\$36,893,994	\$66,655,951	0.45%
Veterans	\$121,805,758	\$90,828,470	\$77,898,513	\$199,704,271	1.36%
Clergy	\$40,500	\$40,500	\$37,500	\$78,000	0.00%
Agriculture Bldgs.	\$7,776,258	\$7,776,258	\$0	\$7,776,258	0.05%
Agriculture Land	\$72,958,688	\$72,958,688	\$194,159	\$73,152,847	0.50%
Paraplegic	\$4,821,608	\$2,601,585	\$6,294,948	\$11,116,556	0.08%
Other Partial Exemptions	\$29,773,282	\$24,931,816	\$24,952,242	\$54,725,524	0.37%
Wholly Exempt Property	\$2,522,288,193	\$2,518,008,271	\$1,360,437,053	\$3,882,725,246	26.46%
Total County Exemptions	\$2,789,226,244	\$2,727,402,740	\$1,506,708,409	\$4,295,934,653	29.27%
Total County Taxable Value	\$6,688,344,119	\$6,750,167,623	\$3,690,937,856	\$10,379,281,975	70.73%

Equalized Total Assessed Value 21,122,039,393

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

Equalized Total Assessed Value 21,122,039,393

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

Equalized Total Assessed Value 21,122,039,393

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

Equalized Total Assessed Value 21,122,039,393

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	53	2,123,881	0.01
Total Exemptions Exclusive of System Exemptions:			19,301	6,879,454,653	32.57
Total System Exemptions:			53	2,123,881	0.01
Totals:			19,354	6,881,578,534	32.58

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

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

SECTION III

TAX RATE INFORMATION

- **AGGREGATE TAX RATES BY
MUNICIPALITY**
- **VILLAGE & CITY TAX LEVY 2022-2023**
 - **SCHOOL TAX LEVY**
- **ANALYSIS OF CHANGE IN SCHOOL TAX
LEVY**

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2022-2023 TAX RATES BY MUNICIPALITY page 1 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE**	AGGREGATE RATE*
CAMBRIA 292000					
	\$8.059193	\$1.894733			
IN CITY LKPT SD**				\$26.063241	\$36.017167
IN NEWFANE SD**				\$23.212571	\$33.166497
IN NIAG-WHFD SD H				\$18.562037	\$28.515963
IN NIAG-WHFD SD NH				\$24.685582	\$34.639508
IN STARPOINT SD				\$21.478105	\$31.432031
IN WILSON SD				\$24.963340	\$34.917266
HARTLAND 292289					
	\$8.003463	\$2.655497			
IN BARKER SD**				\$16.187834	\$26.846794
IN MEDINA SD**				\$23.962266	\$34.621226
IN ROY-HART SD**				\$24.689522	\$35.348482
V. MIDDLEPORT 292201					
	\$8.003463	\$2.655471	\$12.454225		
IN ROY-HART SD**				\$24.689522	\$47.802681
LEWISTON 292489					
	\$10.729011	\$1.040113			
IN LEW-PORT SD				\$27.047748	\$38.816872
IN NIAG-WHFD SD H				\$24.446407	\$36.215531
IN NIAG-WHFD SD NH				\$32.612482	\$44.381606
V. LEWISTON 292401					
	\$10.729011	\$0.687696	\$7.764858		
IN LEW-PORT SD				\$27.047748	\$46.229313
T. LOCKPORT 292600					
	\$5.782141				
IN AKRON SD				\$11.809621	\$17.591762
IN CITY LKPT SD**				\$18.099490	\$23.881631
IN NEWFANE SD**				\$16.248799	\$22.030940
IN ROY-HART SD**				\$18.023351	\$23.805492
IN STARPOINT SD				\$15.035267	\$20.817408
NEWFANE 292800					
	\$10.236715				
IN BARKER SD**				\$21.101636	\$31.338351
IN NEWFANE SD**				\$29.015714	\$39.252429
IN WILSON SD				\$31.204175	\$41.440890
NIAGARA 293000					
	\$13.489984				
IN NIAG-WHFD SD H		\$2.411510		\$30.898927	\$46.800421
IN NIAG-WHFD SD NH		\$4.830990		\$41.628452	\$59.949426

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2022-2023 TAX RATES BY MUNICIPALITY page 2 of 2

PER \$1,000 ASSESSED VALUATION

MUNICIPALITY	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE**	AGGREGATE RATE
PENDLETON 293200	\$9.158168				
IN CITY LKPT SD**				\$28.882657	\$38.040825
IN STARPOINT SD				\$24.248725	\$33.406893
PORTER 293489	\$9.333848	\$2.053872			
IN LEW-PORT SD				\$23.500502	\$34.888222
IN WILSON SD				\$28.646456	\$40.034176
V. YOUNGSTOWN 293401	\$9.333848	\$2.053875	\$7.517375		
IN LEW-PORT SD				\$23.500502	\$42.405600
ROYALTON 293689	\$8.078649	\$3.665425			
IN AKRON SD				\$16.177563	\$27.921637
IN ROY-HART SD**				\$24.689522	\$36.433596
IN STARPOINT SD				\$20.599207	\$32.343281
V. MIDDLEPORT 293601	\$8.078649	\$2.104913	\$12.454225		
IN ROY-HART SD**				\$24.689522	\$47.327309
SOMERSET 293889	\$9.540258	\$2.007838			
IN BARKER SD**				\$19.059713	\$30.607809
V. BARKER 293801	\$9.540258	\$2.007859	\$7.700000		
IN BARKER SD**				\$19.059713	\$38.307830
WHEATFIELD 294000	\$12.329874				
IN NIAG-WHFD SD H				\$28.091073	\$40.420947
IN NIAG-WHFD SD NH				\$38.208276	\$50.538150
IN STARPOINT SD				\$32.670482	\$45.000356
WILSON 294289	\$9.201966	\$3.144123			
IN NEWFANE SD**				\$26.207741	\$38.553830
IN WILSON SD				\$28.184416	\$40.530505
V. WILSON 294289	\$9.201966	\$3.144122	\$7.923050		
IN WILSON SD				\$28.184416	\$48.453554
C. LOCKPORT 290900	\$5.788323	\$11.372930			
IN CITY LKPT SD**				\$18.155363	\$35.316616
CITY NIAGARA FALLS	\$9.350204				
IN NIA FALLS SD H		\$20.003760		\$19.584916	\$48.938880
IN NIA FALLS SD NH		\$39.502566		\$19.584916	\$68.437686
CITY NO.TONAWANDA	\$10.470209	\$15.135349			
IN NO. TONAWANDA SD**				\$24.124594	\$49.730152

Note: Aggregate rate does not include special benefit rates

**Library tax included in rate

CAMBRIA 292000 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$8.059193					\$3,714,490		\$3,714,490.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Cambria	\$8.059193			\$460,900,964		\$3,714,490		\$3,714,490.00
WD 203 County water	\$0.661380		c	\$608,925,077		\$402,731		\$402,731.00
Erroneous assmts included in spec districts below								\$862.00
Unpaid school taxes								\$357,002.00
Omitted,formerly exempt, (Ag Pymt+\$)								\$8,622.00
PAY COUNTY TREASURER								\$4,483,707.00
Cambria Highway Tax	\$1.894733			\$461,266,079		\$873,976		\$873,870.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$0.963222		c	\$608,925,077		\$586,530		\$586,480.36
FP 201 Cambria fire protection	\$1.166483			\$503,000,237		\$586,741		\$586,676.00
RD 201 Refuse		215.28	m		2,262.00		\$475,805	\$486,330.00
DR 201 Drainage	\$0.087830		m	\$502,598,477		\$44,143		\$44,138.00
SD 202 Sewer IND CAP	\$0.350000		c	\$341,857,462		\$119,650		\$119,650.00
SD 203 Sewer AVL CAP	\$0.600005	183.13	c PU	\$149,067,200	767.00	\$89,441	\$131,075	\$229,903.00
Town charges								\$1,837.00
Omitted Taxes								\$0.00
Unpaid refuse								\$1,005.00
Unpaid water								\$30,594.00
Unpaid sewer								\$2,493.00
PAY TOWN SUPERVISOR								\$2,962,976.36
				CAMBRIA TOWN BUDGET TOTAL			\$2,927,047	
CAMBRIA TOTAL ALL							(\$4)	\$7,446,683.36

HARTLAND 292289 / 292201 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$8.003463					\$1,406,742		\$1,406,742.00
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TO	\$8.003463			175,766,616		\$1,406,742		\$1,406,742.00
County Services-Village/Mdlpt.	\$8.003463					\$42,943		\$42,943.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/H	\$8.003463			5,365,527		\$42,943		\$42,943.00
"Total" County - Hartland				181,132,143		\$1,449,684		\$1,449,685.00
WD 223 County water	\$0.634201		c	199,474,500		\$126,507		\$126,507.00
RD291 County Refuse	\$0.064222			196,863,400		\$12,643		\$12,643.00
Erroneous assmts included in spec districts below								\$0.00
Unpaid School Taxes								\$213,449.00
Unpaid Village Taxes								\$1,115.00
Omitted taxes & formerly exempt								\$2,675.00
PAY COUNTY TREASURER								\$1,806,074.00
Hartland Town Tax	\$2.655497			176,351,916		\$468,302		\$469,095.00
Hartland Town Tax - Village	\$2.655471			5,365,527		\$14,248		\$14,273.00
Total				181,717,443		\$482,550		\$483,368.00
FD 221 Fire Protection	\$1.500504			191,341,063		\$287,108		\$287,108.00
WD 221 Water #1	\$1.792542		c	185,257,033		\$332,081		\$332,081.12
WD 222 Water #2	\$0.109992		c	8,355,130		\$919		\$919.00
RD 221 Refuse	\$0.000000	207.00	m PU		1,529.00		\$316,503	\$316,503.00
RD 221 Refuse		126.00	SU		28.00		\$3,528	\$3,528.00
Town charges								\$0.00
Unpaid water								\$25,172.00
Unpaid refuse								\$0.00
PAY TOWN SUPERVISOR								\$1,448,679.12
HARTLAND TOWN BUDGET TOTAL							\$1,423,507	
HARTLAND TOTAL ALL							\$1	\$3,254,753.12

LEWISTON 292489 / 292401 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$10.729011					\$7,732,192		\$7,732,192.00
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$10.729011			720,680,791		\$7,732,192		\$7,732,192.00
County Services-Village/Lewist.	\$10.729011					\$1,701,486		\$1,701,486.00
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$10.729011			158,587,428		\$1,701,486		\$1,701,486.00
"Total" County - Lewiston				879,268,219		\$9,433,678		\$9,433,678.00
WD 259 County water	\$0.873522		c	963,977,207		\$842,055		\$842,055.00
RD 291 County Refuse	\$0.088454			885,359,264		\$78,314		\$78,314.00
Erroneous assmts included in spec districts below								\$371.00
Unpaid village taxes								\$18,400.00
Unpaid school taxes								\$714,356.00
Omitted taxes & formerly exempt								\$23,108.00
County sewer								
CS 240 Capital	\$0.164548	5.76	PU	144,395,491	1,265.00	\$23,760	\$10,221	\$31,040.00
CS 241 Prim Units		227.10	PU		590.00		\$125,972	\$133,992.00
CS 241 Secondary Units		18.59	SU		592.00		\$10,898	\$11,006.00
CS 242 Secondary Units		18.59	SU		666.00		\$11,742	\$12,381.00
PAY COUNTY TREASURER								\$11,298,701.00
Lewiston town tax	\$1.040113			728,790,293		\$758,024		\$759,333.00
Lewiston town tax village	\$0.687696			160,147,841		\$110,133		\$110,324.00
Total Lewiston town tax				888,938,134		\$868,157		\$869,657.00
FP 241 Fire	\$2.051288			743,450,322		\$1,525,031		\$1,524,871.00
GS 241 Gas Light - Lewist. Hghts.		375.00			40.00		\$11,000	\$15,000.00
SD245 South Sewer	\$0.867483		c	85,301,984		\$73,998		\$73,998.00
SD246 South Sewer Non User		8.00	c fee		604.00		\$4,840	\$4,832.00
SD 243 Master Sewer	\$0.100612	35.90	c,mPU	688,079,831	4,246.00	\$69,229	\$152,575	\$221,594.95
SD 248 "			c	0				\$0.00
Total Master sewer								\$221,594.95
DR 291 Drainage #1		198.15	FEE		27.00		5350	\$5,350.00
RD 241 Refuse		83.92	PU		4,734.00		\$339,800	\$397,300.00
WD240 Water	\$1.019339		c	961,025,570		\$979,611		\$979,533.00
Town Charges								\$10,921.00
Unpaid Water 1								\$99,096.00
Unpaid Water 2								\$31,700.00
Unpaid Sewer								\$54,969.00
PAY TOWN SUPERVISOR								\$4,288,821.95
				LEWISTON TOWN BUDGET TOTAL			\$4,092,136	
LEWISTON TOTAL ALL							\$22	\$15,587,522.95

LOCKPORT 292600 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services						\$10,063,391		\$10,063,391.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$5.782141		c	1,740,426,402		\$10,063,391		\$10,063,391.00
WD 263 County water	\$0.462966			1,944,492,817		\$900,234		\$900,234.00
RD 291 County Refuse	\$0.046881			1,881,413,867		\$88,202		\$88,202.00
Unpaid school taxes								\$1,050,996.00
Erroneous assmts included in spec districts below								\$0.00
Omitted taxes & formerly exempt								\$16,660.00
PAY COUNTY TREASURER								\$12,119,483.00
WD 261 Water 1 - Capital	\$0.367297		c	\$4,838,279,092		\$675,195		\$675,221.11
WD 261 Water 1 - O&M	\$0.331549		m	\$1,775,753,342		\$588,750		\$588,750.00
WD262 Water #2	\$0.099998		c	106,032,325		\$10,603		\$10,603.00
Total water								\$1,274,574.00
FP 261 Fire Protection	\$0.884772			1,881,953,832		\$1,665,100		\$1,665,100.00
SD 261 Sewer #3A - Capital	\$0.984210		c	1,434,967,957		\$1,412,310		\$1,412,310.00
SD 261 " " Maintenance	\$1.643600		m	1,380,709,057		\$2,269,334		\$2,269,334.00
SD 262 Sewer #3B "	\$0.150001		c	467,864,660		\$70,180		\$70,180.00
Total Sewer								\$3,751,824.00
SD 264 Carlisle Sewer-Capital	\$1.638972		c	30,619,200		\$50,184		\$50,184.00
SD 264 Carlisle Sewer-O&M	\$1.061973		m	28,509,200		\$30,276		\$30,276.00
SD 265 Lincoln sewer	\$2.627770		c	10,004,300		\$26,289		\$26,289.00
RD 261 Refuse(inclds Carlisle)		\$226.05	mPU		5,869.61		\$1,326,798	\$1,326,798.00
LD 261 Carlisle Light & Sdwk	\$1.766081		m	28,614,200		\$50,535		\$50,535.00
LD 262 Rapids light		69.56			57.00		\$3,965	\$3,965.00
Town Charge								\$0.00
Unpaid water								\$114,590.00
Unpaid sewer								\$65,524.00
Unpaid refuse								\$1,372.00
PAY TOWN SUPERVISOR								\$8,361,031.11
				LOCKPORT TOWN BUDGET TOTAL			\$8,179,545	
LOCKPORT TOTAL ALL							\$26	\$20,480,514.11

NEWFANE 292800 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$10.236715					\$4,258,382		\$4,258,382.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$10.236715			415,991		\$4,258,382		\$4,258,382.00
WD 283 County Water	\$0.826726		c	473,472,293		\$391,432		\$391,432.00
Unpaid School tax								\$573,776.00
Erroneous assmts included in Spec Districts below								\$120
Omitted Tax & FE								\$14,159.00
PAY COUNTY TREASURER								\$5,237,869.00
FP281 Fire Protection	\$1.761368			435,684,673		\$767,401		\$767,290.00
LD 281 Light	\$0.195689			421,632,476		\$82,509		\$82,500.00
RD 281 Refuse		\$193.39			4,043.00		\$781,868	\$781,881.99
RD282 Cart Fee								\$0.00
RD283 Cart Service Fee		55.00	SU		191.00		\$10,505	\$10,505.00
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		\$60.51	cPU		3,763.00		\$227,701	\$227,701.00
WD 284 Fee per parcel		\$10.00	FEE		4,329.00		\$43,290	\$43,290.00
WD 285 Water District "Mobiles"		\$40.00	PU		444.00		\$17,760	\$17,760.00
NEWFANE TOWN SEWER								
SS 281 UN&FEE		\$242.21	m PU		3,055.50		\$740,066	\$740,066.00
SS 281 FEE PER PARCEL		5.00	FEE		2,125.00		\$10,625	\$10,625.00
SS 282(1)1-100'		0.080000	c PU		174,787.69		\$13,983	\$13,983.00
SS 282(2) 101- 300'		0.060005	c PU		62,611.11		\$3,757	\$3,757.00
SS 282(3) > 300'		0.050000	c PU		21,499.82		\$1,075	\$1,075.00
TOTAL TOWN SEWER								\$769,506.00
Unpaid Water								\$96,839.00
Unpaid Sewer								\$88,827.00
Town Charges								\$5,086.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$2,890,785.99
				NEWFANE TOWN BUDGET TOTAL			\$2,700,434	
NEWFANE TOTAL ALL							\$14	\$8,128,654.99

NIAGARA 293000 TAX LEVY 2023	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$13.489984					\$3,685,094		\$3,685,094.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$13.489984			273,172,605		\$3,685,094		\$3,685,094.00
WD 302 COUNTY WTR						\$0		\$364,920.00
RD 291 County Refuse	\$1.102302		c	331,052,792		\$364,920		\$0.00
UNPD SCH TAX						\$0		\$646,771.00
Erroneous assmts included in Spec Districts below								\$0.00
Omitted Tax & FE								\$11,594.00
PAY COUNTY TREASURER								\$4,708,379.00
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	HOMESTEAD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$2.411510	4.830990		\$157,716,596	\$118,093,784.00	\$380,335	\$570,510	\$952,530.00
DR 301 WI EST DRAIN	n/a	n/a	0.000000	(secnd.units c)	\$849,420			
RD 302 WI EST ROAD	n/a	n/a	0.000000	(secnd.units c)	1,062,864			\$0.00
SD 310 WI EST SEWER	n/a	n/a	0.000000	(secnd.units c)	\$932,184			
WD 303 WI EST WATER	n/a	n/a	0.000000	(secnd.units c)	\$932,184			
LD 301 NIAG LIGHT	\$0.269184	0.508302	m	\$164,298,660	\$158,908,373	\$44,227	\$80,773	\$125,000.00
WD 301 NIAG WTR	\$0.621841	1.048122	c	\$164,663,060	\$167,299,823	\$102,394	\$175,351	\$277,744.25
FD 301 NIAGARA FIRE	\$4.459903	2.755767		\$164,298,660	\$159,031,173	\$239,860	\$438,253	\$678,113.00
SD 301 NIAG SEW	\$2.602057	2.602057	c	\$163,470,060	\$159,464,453	\$425,358	\$414,936	\$840,294.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$164,298,660	\$151,761,132	\$0	\$0	\$0.00
UNPAID WTR								\$72,663.00
UNPAID SEWER								\$127,731.00
TOWN CHARGE								\$13,959.00
US292 Unpaid W/S Fee								\$42,900.00
PAY TOWN SUPERVISOR								\$3,130,934.25
NIAGARA TOWN BUDGET TOTAL						\$2,873,681		
NIAGARA TOTAL ALL							\$1	\$7,839,313.25

PENDLETON 293200 TAX LEVY 2023	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$9.158168					\$4,873,000		\$4,873,000.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$9.158168			\$532,093,334		\$4,873,000		\$4,873,000.00
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.746720		c	594,893,554		\$444,219		\$444,219.00
RD 291 County Refuse	\$0.075615			562,616,951		\$42,542		\$42,542.00
CS320 County Sew Cap	\$0.140663	5.76	PU	\$594,407,962	3,438.00	\$83,611	\$19,786	\$103,397.00
CS 321 " User		227.10	PU		1,826.00		\$414,693	\$414,693.00
CS 321 S.U.		18.59	SU		2,038.00		\$37,887	\$37,887.00
CS 322 S.U. Non User		18.590000	SU		1,398.00		\$25,990	\$25,990.00
Unpaid School taxes								\$379,614.00
Erroneous assmts included in Spec Districts below								\$4,277.00
Omitted tax & F.Exempt								\$10,955.00
Pay County Treasurer								\$6,336,574.00
Pendleton Highway Tax	\$0.000000			537,253,685		\$0		\$0.00
FD 321 Pendl fire	\$1.007814			558,639,929		\$563,005		\$560,954.00
WD 321 WTR #1)	\$0.015178		c	560,497,316		\$8,507		\$8,524.08
" "	\$0.896076		m	528,833,316		\$473,875		\$471,858.00
WD 322 " #2	\$0.050802		c	29,388,522		\$1,493		\$1,493.00
RD 321 Refuse		\$188.20	m PU		2,629.00		\$494,770	\$494,770.00
Unpaid Sewer								\$16,355.00
Unpaid Refuse								\$420.00
Unpaid Water								\$37,154.00
Town Charge								\$0.00
Pay Town Supervisor								\$1,591,528.08
				PENDLETON TOWN BUDGET TOTAL			\$1,537,599.08	
Total Pendleton All							\$17	\$7,928,102.08

PORTER 293489 / 293401 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$9.333848					\$2,865,637		\$2,865,637.00
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$9.333848			307,015,590		\$2,865,637		\$2,865,637.00
County Services-Vlg. Youngstown	\$9.333848					\$909,375		\$909,375.00
NYS Medicaid - Vlg. Youngstown	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$9.333848			97,427,610		\$909,375		\$909,375.00
"Total" County - Porter				404,443,200		\$3,775,011		\$3,775,012.00
WD 344 County Water	\$0.758962		c	329,455,228		\$250,044		\$250,044.00
RD 291 County Refuse	\$0.076853			415,053,306		\$31,898		\$31,898.00
Erroneous assmts included in Spec Districts below								\$200.00
Unpaid Village Tax								\$18,579.00
Unpaid School Tax								\$401,722.00
Omitted Tax & FE								\$9,169.00
PAY COUNTY TREASURER								\$4,486,624.00
Porter Town tax TOV	\$2.053872			308,090,267		\$632,778		\$634,265.00
Porter Town Tax Vlg.	\$2.053875			97,745,963		\$200,758		\$201,230.00
Total				405,836,230		\$833,536		
RD 341 Refuse		\$202.33			1,977.00		\$400,000	\$400,000.00
LD 341 Ransomvl Light #1	\$0.272522			33,024,810		\$9,000		\$9,000.00
FD 341 Yngstwm. Fire Protection	\$1.023666			184,628,494		\$188,998		\$189,003.64
FD 342 Ransomvl. Fire "District"	\$2.002229			130,354,734		\$261,000		\$261,000.00
SD 346 Lakeshore Sewer - Devlp'd		\$251.00	c PU		200.00		\$50,200	\$50,000.00
" " - Undevlp'd		\$50.00	cSU		48.00		\$2,400	\$2,400.00
" " - Non Benefitted			MT					\$25.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$0.00
Unpaid Water								\$51,238.00
Unpaid Sewer								\$16,464.00
Unpaid Refuse								\$2,200.00
US292 Unpaid W/S Fee								\$32,800.00
PAY TOWN SUPERVISOR								\$1,861,750.64
				PORTER TOWN BUDGET TOTAL			\$1,759,049	
PORTER GRAND TOTAL							\$6	\$6,348,374.64

ROYALTON 293689 / 293601 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Royalton/TOV	\$8.078649					\$3,290,965		\$3,290,965.00
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$8.078649			\$407,365,811		\$3,290,965		\$3,290,965.00
County Services-Village/Mdlpt.	\$8.078649					\$385,914		\$385,914.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Middlepo	\$8.078649			\$47,769,592		\$385,914		\$385,914.00
"Total" County - Royalton				\$455,135,403		\$3,676,879		\$3,676,879.00
WD 364 County Water	\$0.634200		c	\$504,697,139		\$320,079		\$320,079.00
RD 291 County Refuse	\$0.064220			\$482,433,039		\$30,982		\$30,982.00
Erroneous assmts included in Spec Districts below								\$2.00
Unpaid Village Taxes								\$42,992.00
Unpaid School Taxes								\$501,036.00
Omitted Tax & F.Exempt								\$6,628.00
Pay County Treasurer								\$4,578,598.00
Town Tax(tov)	\$3.665425			\$411,942,735		\$1,509,945		\$1,511,950.00
Town Tax(vlg)	\$2.104913			\$48,242,376		\$101,546		\$101,781.00
Total Town Tax				\$460,185,111		1,611,491.00		\$1,613,731.00
DR 361 Royalton Drainage	\$0.195097		m	\$431,713,993		\$84,226		\$84,226.00
LD 361 Gasport Light	\$0.524373		m	\$34,326,719		\$18,000		\$18,000.00
SD 361 Gasport Sewer O+M	\$4.987601		m	\$33,501,680		\$167,093		\$167,093.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$39,724,380				\$0.00
WD 367 Water Imprv - Pr Un		\$250.00	cPU		2,403.00		\$600,750	\$600,750.52
WD 367 Water Improv - Sec Un		\$50.00	cSU		59.00		\$2,950	\$2,950.00
WD 368 Water Unimproved - Pr Un		\$10.00	cPU		549.00		\$5,490	\$5,490.00
WD 368 Water Unimproved - Sec Un		\$1.00	cSU		277.00		\$277	\$277.00
RD362 Refuse		\$215.00	m		2,512.00		\$540,080	\$540,080.00
FD 361 Fire "District" Gasport	\$1.309959			\$34,781,230		\$45,562		\$45,562.00
FP 361 Royalton Fire Protection	\$1.352493			\$396,049,966		\$535,655		\$535,655.00
TC 291 Town Charge								\$4,195.00
UR 291 Unpaid Refuse								\$215.00
US 291 Unpaid Sewer								\$23,405.00
UW 291 Unpaid Water								\$126,011.00
Pay Town Supervisor								\$3,767,640.52
ROYALTON TOWN BUDGET TOTAL							\$3,613,815	
Royalton Total All							\$0	\$8,346,238.52

SOMERSET 293889 / 293801 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	10.11 LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$9.540258					\$1,390,805		\$1,390,805.00
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$9.540258			\$145,782,751		\$1,390,805		\$1,390,805.00
County Services-Village/Barker	\$9.540258					\$177,673		\$177,673.00
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$9.540258			\$18,623,488		\$177,673		\$177,673.00
"Total" County - Somerset				\$164,406,239		\$1,568,478		\$1,568,478.00
WD 384 County Water	\$0.746722		c	\$193,153,634		\$144,232		\$144,232.00
RD 291 County Refuse	\$0.075615			\$177,080,534		\$13,390		\$13,390.00
Unpaid Village Tax								\$6,812.00
Unpaid School Tax								\$597,008.00
Omitted tax & FE								\$4,700.00
Erroneous assmts included in Spec Districts below								\$137.00
PAY COUNTY TREASURER								\$2,334,757.00
Town Tax TOV	\$2.007838			146,207,012		\$293,560		\$294,040.00
Town Tax VLG	\$2.007859			18,700,022		\$37,547		\$37,608.00
Total Town Tax				164,907,034		\$331,107		\$331,648.00
FD 381 Fire Protection	\$1.354898			177,175,025		\$240,054		\$240,000.00
LD 381 Light	\$0.443179			9,025,700		\$4,000		\$4,000.00
RD 381 Refuse		\$220.00			928.00		\$204,160	\$204,160.00
RD 382 REFUSE		\$48.00			49.00		\$2,352	\$2,352.00
SD 390 Sewer UN	\$0.180002	\$125.00	c cPU	63,427,218	744.00	\$11,417	\$93,000	\$104,417.00
SD 391 Sewer < 300'		\$0.21	cPU		68,936.66		\$14,477	\$14,477.00
SD 392 Sewer >300'		\$0.03	cPU		11,860.71		\$297	\$297.00
SD AES Fixed Amt		\$288.00	cPU		100.00		\$28,800	\$28,800.00
SD 394 AES		0.000000	cPU		100.00			\$0.00
WD 381 Water #2	\$0.160044		c	165,691,465		\$26,518		\$26,508.77
WD 382 Water #2a	\$0.04		c	167,213,465		\$6,689		\$6,689.00
WD 385 Water	0.12027491		c	1,396,800		168		\$168.00
Unpaid Refuse								\$586.00
Unpaid Water								\$8,258.00
Unpaid Sewer								\$6,582.00
Town Charge								\$9,600.00
PAY SUPERVISOR								\$988,542.77
				SOMERSET TOWN BUDGET TOTAL			\$963,517	
SOMERSET TOTAL ALL							(\$2)	\$3,323,299.77

WHEATFIELD 294000 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$12.329874					\$10,976,654		\$10,976,654.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$12.329874			890,248,729		\$10,976,654		\$10,976,654.00
WD 404 County Water	\$1.006448		c	\$1,062,594,322		\$1,069,446		\$1,069,446.00
RD 291 County Refuse	\$0.101915			\$969,420,143		\$98,798		\$98,798.00
Unpaid School Taxes								\$913,805.00
County Sewer								
CS 400 County Sewer CAP	\$0.189587	\$5.76	PU	\$1,027,383,197	10,876.00	\$194,779	\$62,593	\$257,372.00
CS 401 Primary User Unit		\$227.10	PU		9,758.00		\$2,216,087	\$2,216,087.00
CS 401 Secondary User		\$18.59	SU		10,416.00		\$193,639	\$193,639.00
CS 402 Non User - Sec. Un.		\$18.59	SU		483.00		\$8,979	\$8,979.00
Erroneous assmts included in Spec Districts below								\$0.00
Omitted Taxes & F.Ex								\$27,581.00
PAY COUNTY TREASURER								\$15,762,361.00
Wheatfield Hghwy\Town Tax	\$0.000000			\$893,896,550		\$0		\$0.00
LD 401 Light #1 Frnt. Ft.		0.073628	PU		46,449.71		\$3,420	\$3,420.00
LD 402 Light #1 Units		10.00	PU		368.00		\$3,680	\$3,680.00
LD 403 Light #2		0.000376	SU		10,369,177.30		\$3,900	\$3,900.00
LD 405 Light #3 Ashwood		0.009778	\$U/Sq Ft		1,738,674.23		\$17,000	\$17,000.00
SD 401 Master Sewer User	\$1.062083		c	\$978,570,809		\$1,039,323		\$1,033,823
SD 402 Master Sewer Non User	\$0.400847		c	\$79,668,898		\$31,935		\$32,292
FP 401 Fire Protection	\$1.622303			\$964,678,162		\$1,565,000		\$1,650,000.00
RD 403 Refuse - USER		\$195.55	PU		6,338.00		\$1,239,378	\$1,271,240.00
" " NON USER		5.00	SU		1,561.00		\$7,805	\$7,760.00
Town Charges								\$6,200.00
Unpaid Water								\$96,779.00
Unpaid Sewer								\$26,891.00
Unpaid RefuseUnpaid Refuse								\$310.00
PAY SUPERVISOR								\$4,153,294.81
WHEATFIELD TOWN BUDGET TOTAL						\$4,023,115		
WHEATFIELD TOTAL ALL							\$4	\$19,915,655.81

WILSON 294289 / 294201 TAX LEVY 2023	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$9.201966					\$2,236,709		\$2,236,709.00
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Wilson/TOV	\$9.201966			\$243,068,613		\$2,236,709		\$2,236,709.00
County Services-Village of Wilso	\$9.201966					\$442,220		\$442,220.00
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$9.201966			\$48,057,168		\$442,220		\$442,220.00
"Total" County - Wilson				\$291,125,781		\$2,678,930		\$2,678,930.00
WD 425 County Water	\$0.746720		c	\$320,625,012		\$239,417		\$239,417.00
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village tax								\$5,221.00
Unpaid School tax								\$311,693.00
Omitted Taxes & F.EX								\$6,711.00
PAY COUNTY TREASURER								\$3,241,972.00
Town Tax TOV	\$3.144123			\$244,251,228		\$767,956		\$769,690.00
Town Tax VLG	\$3.144122			\$48,241,763		\$151,678		\$152,020.00
Total Town Tax				\$292,492,991		\$919,634		\$921,710.00
LD 421 Light #2 - Sunset	\$0.426079		m	\$7,040,950		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$803.46	c	\$7,032,900	84.00		\$67,491	\$67,491.00
WD 421 Water #1 - Capital	\$0.184443		c	\$255,873,221		\$47,194		\$47,192.29
" " Water #1 - O & M.	\$0.380420			\$253,445,921		\$96,416		\$96,416.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,355,663				\$0.00
FR 420 Firemens Retrmt.	\$0.414572			\$289,454,983		\$120,000		\$120,000.00
Wilson Library Fund	\$0.340224			\$292,492,991		\$99,513		\$99,513.00
Unpaid Water								\$29,596.00
TC 291 Town Charges								\$925.00
PAY SUPERVISOR								\$1,385,843.29
WILSON TOWN BUDGET TOTAL							\$1,355,322	
WILSON TOTAL ALL							(\$1)	\$4,627,815.29

Tax Levy 2023	AD VAL RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
City of Lockport / 290900						
County Services	\$5.788323			\$6,707,744	\$16,256	\$6,724,000.00
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$5.788323	\$1,158,840,734		\$6,707,744	\$16,256	\$6,724,000.00
RD 291 County Refuse - Lkpt.	\$0.046881	\$1,246,167,099		\$58,421		\$58,421.00
Other expenses due County				\$0		\$0.00
Total County - City of Lockport						\$6,782,421.00
City of Niagara Falls / 291100						
County Services	\$9.350204			\$11,971,308	\$32,772	\$12,004,080.00
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$9.350204	\$1,280,325,871		\$11,971,308	\$32,772	\$12,004,080.00
RD291 County Refuse - Nfalls	\$0.075614	\$1,471,759,357		\$111,285		\$111,285.00
Other expenses due County				\$0		\$0.00
Total County - Niagara Falls						\$12,115,365.00
City of North Tonawanda / 291200						
County Services	\$10.470209			\$13,106,306	\$50,603	\$13,156,909.00
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County Services & Medicaid	\$10.470209	\$1,251,771,251		\$13,106,306	\$50,603	\$13,156,909.00
RD291 County Refuse -NT	\$0.085236	\$1,322,744,907		\$112,746		\$112,746.00
Other expenses due County				\$0		\$0.00
Total County - North Tonawanda						\$13,269,655.00

VILLAGE TAXES

2022 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	246	\$18,784,807	\$7.700000	\$151,055.00
LEWISTON (TOWN OF LEWISTON)	1215	\$157,437,247	\$7.764858	\$1,232,921.00
MIDDLEPORT (TOWN OF HARTLAND)	80	\$5,370,946	\$12.454225	\$672,023.00
MIDDLEPORT (TOWN OF ROYALTON)	657	\$47,814,303	\$12.454225	\$672,023.00
TOTAL MIDDLEPORT	737	\$53,185,249		\$1,344,046.00
WILSON (TOWN OF WILSON)	581	\$47,428,778	\$7.923050	\$389,268.00
YOUNGSTOWN (TOWN OF PORTER)	918	\$97,279,834	\$7.517375	\$733,076.00

CITY TAXES

2023 CITY TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,138	\$1,159,978,764	\$11.372930	\$13,283,557
CITY OF NIAGARA FALLS	22,788	\$1,280,325,871	H- \$20.003760 NH- \$39.502566	\$32,696,465
CITY OF NORTH TONAWANDA	12,766	\$1,480,033,775	\$15.135349	\$19,150,539

2022-2023 SCHOOL TAX RATES BY SCHOOL DISTRICT

School District / Town	# of Parcels	Total Taxable	TAX RATE	Tax Levy
<u>AKRON CSD</u>				
LOCKPORT	45	\$6,599,735	11.809621	\$77,940.37
ROYALTON	711	\$140,154,777	16.177563	\$2,267,362.73
TOTAL	756	\$146,754,512		\$2,345,303.10
<u>BARKER CSD</u>				
HARTLAND	966	\$87,385,830	15.924856	\$1,391,606.80
HARTLAND LIBRARY			0.262978	\$22,980.53
NEWFANE	109	\$11,186,891	20.758832	\$232,226.79
NEWFANE LIBRARY			0.342804	\$3,834.94
SOMERSET	1,553	\$167,631,174	18.750080	\$3,143,097.94
SOMERSET LIBRARY			0.309633	\$51,904.08
TOTAL	2,628	\$266,203,895		\$4,845,651.08
<u>LEWISTON-PORTER CSD</u>				
LEWISTON	5,601	\$772,556,660	27.047748	\$20,895,917.95
PORTER	2,675	\$338,206,941	23.500502	\$7,948,033.05
TOTAL	8,276	\$1,110,763,601		\$28,843,951
<u>LOCKPORT SD</u>				
LOCKPORT CITY	7,856	\$1,169,569,460	17.474401	\$20,437,525.74
LOCKPORT CITY LIBRARY			0.680962	\$796,432.45
CAMBRIA	74	\$11,571,408	25.085674	\$290,276.57
CAMBRIA LIBRARY			0.977567	\$11,311.84
LOCKPORT TOWN	4,908	\$1,163,654,582	17.420624	\$20,271,588.53
LOCKPORT TOWN LIBRARY			0.678866	\$789,966.04
PENDLETON	76	\$16,753,824	27.799341	\$465,745.27
PENDLETON LIBRARY			1.083316	\$18,149.69
TOTAL	12,914	\$2,361,549,274		\$43,080,996.13
<u>MEDINA CSD</u>				
HARTLAND TOWN	52	\$4,156,172	22.563884	\$93,779.38
HARTLAND LIBRARY			1.398382	\$5,811.91
TOTAL	52	\$4,156,172		\$99,591.29
<u>NEWFANE CSD</u>				
CAMBRIA	76	\$10,658,580	23.005552	\$245,206.52
CAMBRIA LIBRARY			0.207019	\$2,206.53
LOCKPORT	521	\$101,961,934	16.103886	\$1,641,983.40
LOCKPORT LIBRARY			0.144913	\$14,775.63
NEWFANE	4,165	\$413,434,231	28.756940	\$11,889,103.38
NEWFANE LIBRARY			0.258774	\$106,985.88
WILSON	51	\$4,415,171	25.974010	\$114,679.70
WILSON LIBRARY			0.233731	\$1,031.96
TOTAL	4,813	\$530,469,916		\$14,015,973.00

2022-2023 SCHOOL TAX RATES BY SCHOOL DISTRICT

School District / Town	# of Parcels	Total Taxable	TAX RATE	Tax Levy
NIAGARA FALLS SD				
NIAGARA FALLS SD	22,788	\$1,111,515,643	19.584916	\$21,768,941.19
TOTAL	22,788	\$1,111,515,643		\$21,768,941.19
NIAGARA-WHEATFIELD CSD				
CAMBRIA HOMESTEAD	166	\$23,760,288	18.562037	\$441,039.33
CAMBRIA NON-HOMEST.	54	\$3,151,468	24.685582	\$77,795.82
LEWISTON HOMESTEAD	1,192	\$109,936,066	24.446407	\$2,687,541.84
LEWISTON NON-HOMEST.	126	\$12,332,160	32.612482	\$402,182.35
NIAGARA HOMESTEAD	2,817	\$160,141,064	30.898927	\$4,948,187.12
NIAGARA NON-HOMEST.	913	\$118,166,752	41.628452	\$4,919,099.00
WHEATFIELD HOMEST.	5,476	\$599,928,453	28.091073	\$16,852,634.05
WHEAT. NON-HOMEST.	781	\$132,510,927	38.208276	\$5,063,014.01
TOTAL	11,525	\$1,159,927,178		\$35,391,493.52
NORTH TONAWANDA SD				
NORTH TONAWANDA	12,422	\$1,291,251,520	23.009460	\$29,711,000.00
N. TONAWANDA LIBRARY			1.115134	\$1,439,919.00
TOTAL	12,422	\$1,291,251,520		\$31,150,919.00
ROYALTON-HARTLAND CSD				
HARTLAND	997	\$93,459,623	24.436329	\$2,283,810.07
HARTLAND LIBRARY			0.253193	\$23,663.30
LOCKPORT	212	\$45,844,349	17.838520	\$817,795.34
LOCKPORT LIBRARY			0.184831	\$8,473.45
ROYALTON	3155	\$324,079,530	24.436329	\$7,919,313.94
ROYALTON LIBRARY			0.253193	\$82,054.60
TOTAL	4,364	\$463,383,502		\$11,135,110.70
STARPOINT CSD				
CAMBRIA	1770	\$330,300,264	21.478105	\$7,094,223.70
LOCKPORT	1628	\$439,899,272	15.035267	\$6,614,002.93
PENDLETON	3118	\$527,383,788	24.248725	\$12,788,384.42
ROYALTON	4	\$427,617	20.599207	\$8,808.57
WHEATFIELD	1470	\$170,238,204	32.670482	\$5,561,764.27
TOTAL	7,990	\$1,468,249,145		\$32,067,183.89
WILSON CSD				
CAMBRIA	543	\$88,975,628	24.963340	\$2,221,128.85
NEWFANE	11	\$471,444	31.204175	\$14,711.02
PORTER	731	\$74,616,156	28.646456	\$2,137,488.41
WILSON [6]	3006	\$294,731,368	28.184416	\$8,306,831.52
TOTAL	4,291	\$458,794,596		\$12,680,159.80

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY				
2021-2022 TO 2022-2023				

SCHOOL DISTRICT	2021-2022 TAX LEVY	2022-2023 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON - NC SHARE	\$1,465,363	\$2,345,303	\$879,940	60.05%
BARKER	\$4,767,964	\$4,918,750	\$150,786	3.16%
LEW-PORT	\$28,085,639	\$28,843,951	\$758,312	2.70%
LOCKPORT	\$40,553,847	\$41,500,286	\$946,439	2.33%
MEDINA - NC SHARE	\$95,603	\$93,779	-\$1,824	-1.91%
NEWFANE	\$13,753,439	\$13,890,973	\$137,534	1.00%
NIA. WHEATFIELD	\$34,720,519	\$35,411,457	\$690,938	1.99%
ROY- HART	\$10,908,072	\$11,098,964	\$190,892	1.75%
STARPOINT	\$31,412,776	\$32,075,491	\$662,715	2.11%
WILSON	\$12,689,987	\$12,689,987	\$0	0.00%
NO. TONAWANDA	\$29,300,750	\$29,711,000	\$410,250	1.40%
NIAGARA FALLS	\$21,416,776	\$21,768,941	\$352,165	1.64%
TOTAL	\$229,170,735	\$234,348,882	\$5,178,147	2.26%

School Levy here excludes all Library tax

SECTION IV

COUNTY TAX LEVY INFORMATION

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

PAGES 51 - 60

2023 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2023 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 2023 tax levy:				Total Charge- backs
							Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$3,677,638	\$0	\$0	\$9,950	\$8,622	\$3,676,310	\$11,000	\$7,763	\$862.00	\$28,039	\$47,664
Hartland	\$1,385,446	\$0	\$0	\$3,748	\$2,675	\$1,384,373	\$40,000	\$6,361	\$0.00	\$21,625	\$67,986
Lewiston	\$9,267,145	\$0	\$0	\$25,073	\$23,108	\$9,265,180	\$75,000	\$18,619	\$371.00	\$97,986	\$191,976
Lockport	\$9,728,067	\$0	\$0	\$26,320	\$16,660	\$9,718,407	\$231,000	\$20,923	\$0.00	\$109,721	\$361,644
Newfane	\$4,149,314	\$0	\$0	\$11,226	\$14,159	\$4,152,247	\$55,000	\$12,384	\$120.00	\$52,910	\$120,414
Niagara	\$3,639,201	\$0	\$0	\$9,846	\$11,594	\$3,640,949	\$0	\$10,273	\$0.00	\$45,466	\$55,739
Pendleton	\$4,792,060	\$0	\$0	\$12,965	\$10,955	\$4,790,050	\$45,000	\$9,497	\$4,277.00	\$39,408	\$98,182
Porter	\$3,703,707	\$0	\$0	\$10,021	\$9,169	\$3,702,855	\$30,000	\$9,997	\$200.00	\$41,328	\$81,525
Royalton	\$3,481,580	\$0	\$0	\$9,420	\$6,628	\$3,478,788	\$150,000	\$11,218	\$2.00	\$43,501	\$204,721
Somerset	\$1,482,735	\$0	\$0	\$4,012	\$4,700	\$1,483,423	\$70,000	\$4,878	\$137.00	\$14,877	\$89,892
Wheatfield	\$10,816,792	\$0	\$0	\$29,267	\$27,581	\$10,815,106	\$70,000	\$20,770	\$0.00	\$98,359	\$189,129
Wilson	\$2,623,497	\$0	\$0	\$7,098	\$6,711	\$2,623,110	\$20,000	\$7,831	\$0.00	\$34,700	\$62,531
CITIES											
Lockport	\$6,474,288	\$0	\$0	\$17,517	\$16,256	\$6,473,027	\$93,000	\$24,852	\$0.00	\$133,121	\$250,973
Niagara Falls	\$11,547,613	\$0	\$0	\$31,244	\$32,772	\$11,549,141	\$190,000	\$2,449	\$0.00	\$262,490	\$454,939
No Tonawanda	\$12,745,855	\$0	\$0	\$34,486	\$50,603	\$12,761,972	\$120,000	\$49,830	\$0.00	\$225,107	\$394,937
TOTAL	\$89,514,938	\$0	\$0	\$242,193	\$242,193	\$89,514,938	\$1,200,000	\$217,647	\$5,969.00	\$1,248,638	\$2,672,254

2023 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	2021-2022 VILLAGE RELEVY	2022-2023 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
TOWNS								
Cambria	\$0	\$3,723,974	\$402,731	\$0	\$0	\$0	\$357,002.00	\$4,483,706.68
Hartland		\$1,452,359	\$126,507	\$12,643	\$0	\$1,115	\$213,449.00	\$1,806,073.48
Lewiston		\$9,457,156	\$842,055	\$78,314	\$188,419	\$18,400	\$714,356.00	\$11,298,700.48
Lockport (Town)		\$10,080,051	\$900,234	\$88,202	\$0	\$0	\$1,050,996.00	\$12,119,483.04
Newfane		\$4,272,661	\$391,432	\$0	\$0	\$0	\$573,776.00	\$5,237,869.26
Niagara		\$3,696,688	\$364,920	\$0	\$0	\$0	\$646,771.00	\$4,708,378.96
Pendleton		\$4,888,232	\$444,219	\$42,542	\$581,967	\$0	\$379,614.00	\$6,336,574.37
Porter	\$0	\$3,784,380	\$250,044	\$31,898	\$0	\$18,579	\$401,722.00	\$4,486,623.45
Royalton		\$3,683,509	\$320,079	\$30,982	\$0	\$42,992	\$501,036.00	\$4,578,598.15
Somerset		\$1,573,315	\$144,232	\$13,390	\$0	\$6,812	\$597,008.00	\$2,334,756.98
Wheatfield		\$11,004,235	\$1,069,446	\$98,798	\$2,676,077	\$0	\$913,805.00	\$15,762,361.47
Wilson		\$2,685,641	\$239,417	\$0	\$0	\$5,221	\$311,693.00	\$3,241,971.64
CITIES								
Lockport		\$6,724,000	\$0	\$58,421	\$0	\$0	\$0.00	\$6,782,421.02
Niagara Falls		\$12,004,080	\$0	\$111,285	\$0	\$0	\$0.00	\$12,115,365.00
No Tonawanda		\$13,156,909	\$0	\$112,746	\$0	\$0	\$0.00	\$13,269,654.64
TOTAL	\$0	\$92,187,192	\$5,495,316	\$679,221	\$3,446,463	\$93,119	\$6,661,228.00	\$108,562,538.59

2023 Abstract of Taxes Levied

Payable to the Town Supervisor:

Municipality:	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
TOWNS						
Cambria	\$0.00	\$873,870.00	\$2,053,177.36	\$35,929.00	\$2,962,976.36	\$7,446,683.04
Hartland	\$483,368.00	\$0.00	\$940,139.12	\$25,172.00	\$1,448,679.12	\$3,254,752.60
Lewiston	\$612,819.00	\$256,838.00	\$3,222,478.95	\$196,686.00	\$4,288,821.95	\$15,587,522.43
Lockport (Town)	\$0.00	\$0.00	\$8,179,545.11	\$181,486.00	\$8,361,031.11	\$20,480,514.15
Newfane	\$0.00	\$0.00	\$2,700,433.99	\$190,352.00	\$2,890,785.99	\$8,128,655.25
Niagara	\$0.00	\$952,530.00	\$1,921,151.25	\$257,253.00	\$3,130,934.25	\$7,839,313.21
Pendleton	\$0.00	\$0.00	\$1,537,599.08	\$53,929.00	\$1,591,528.08	\$7,928,102.45
Porter	\$835,495.00	\$0.00	\$923,553.64	\$102,702.00	\$1,861,750.64	\$6,348,374.09
Royalton	\$930,470.00	\$683,261.00	\$2,000,083.52	\$153,826.00	\$3,767,640.52	\$8,346,238.67
Somerset	\$331,648.00	\$0.00	\$631,868.77	\$25,026.00	\$988,542.77	\$3,323,299.75
Wheatfield	\$0.00	\$0.00	\$4,023,114.81	\$130,180.00	\$4,153,294.81	\$19,915,656.28
Wilson	\$567,966.00	\$353,744.00	\$433,612.29	\$30,521.00	\$1,385,843.29	\$4,627,814.93
CITIES						\$6,782,421.02
Lockport						\$12,115,365.00
Niagara Falls						\$13,269,654.64
North Tonawanda						\$12,410,167.00
TOTAL	\$3,761,766.00	\$3,120,243.00	\$28,566,757.89	\$1,383,062.00	\$36,831,828.89	\$145,394,367.48

2023 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

TOWN	CODE	2022 TAXABLE VALUE	2022 EQ.RATE	PROJECTED EQ. FULL VALUE	2023 Tax Levy per budget	TAX RATE	% OF	PRIOR YEAR %	% Change
						2023 budget	2023 TAX LEVY		
CAMBRIA	WD203	\$608,925,077	70.00	\$869,892,967	\$402,731	\$0.661381	7.3%	7.0%	5.4%
HARTLAND	WD223	\$199,474,500	73.00	\$273,252,740	\$126,507	\$0.634201	2.3%	2.3%	-0.4%
LEWISTON	WD259	\$963,977,207	53.00	\$1,818,824,919	\$842,055	\$0.873522	15.3%	16.2%	-5.4%
LOCKPORT	WD263	\$1,944,492,817	100.00	\$1,944,492,817	\$900,235	\$0.462966	16.4%	16.6%	-1.5%
NEWFANE	WD283	\$473,472,293	56.00	\$845,486,238	\$391,432	\$0.826726	7.1%	6.9%	3.8%
NIAGARA	WD302	\$331,052,792	42.00	\$788,220,933	\$364,920	\$1.102301	6.6%	6.8%	-2.0%
PENDLETON	WD324	\$594,893,554	62.00	\$959,505,732	\$444,219	\$0.746720	8.1%	8.3%	-2.9%
PORTER	WD344	\$329,455,228	61.00	\$540,090,538	\$250,044	\$0.758961	4.6%	4.7%	-3.1%
ROYALTON	WD364	\$504,697,139	73.00	\$691,365,944	\$320,079	\$0.634201	5.8%	5.1%	14.4%
SOMERSET	WD384	\$193,153,634	62.00	\$311,538,119	\$144,232	\$0.746720	2.6%	2.5%	6.0%
WHEATFIELD	WD404	\$1,062,594,322	46.00	\$2,309,987,657	\$1,069,447	\$1.006449	19.5%	19.2%	1.5%
WILSON	WD425	\$320,625,012	62.00	\$517,137,116	\$239,417	\$0.746720	4.4%	4.5%	-3.0%
GRAND TOTALS		\$7,526,813,575		\$11,869,795,719	\$5,495,316				

FULL VALUE TAX RATE

\$0.46

\$5,495,316.5929

Niagara County Sewer District

2023 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$53,920	\$203,511	\$257,431	\$257,431	\$0
Lewiston	\$31,040	\$157,379	\$188,419		\$188,419
Lockport	\$151,424	\$1,674,907	\$1,826,331	\$1,826,331	\$0
Niagara	\$63,396	\$672,854	\$736,250	\$736,250	\$0
Pendleton	\$103,397	\$478,570	\$581,967		\$581,967
Wheatfield	\$257,372	\$2,418,705	\$2,676,077		\$2,676,077
TOTALS	\$660,549	\$5,605,926	\$6,266,475	\$2,820,012	\$3,446,463

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

2023 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2022 TAXABLE VALUE	NYS 2022 Final EQ RATES	2022 EQUALIZED FULL VALUE	% of EQUALIZ ED FULL VALUE	2023 SHARE/LEVY	2023 NET TAX LEVY	2023 "ACTUAL" TAX RATE	2023 "FULL VALUE" TAX RATE
LOCKPORT (CITY)	8,111	\$ 1,246,167,099	100.00%	\$ 1,246,167,099	8.6%	\$ 58,421	\$ 58,421	0.046881	0.046881
NIAGARA FALLS	22,788	\$ 1,471,759,357	62.00%	\$ 2,373,805,415	16.4%	\$ 111,285	\$ 111,285	0.075614	0.046881
NORTH TONAWANDA	12,738	\$ 1,322,744,907	55.00%	\$ 2,404,990,740	16.6%	\$ 112,746	\$ 112,746	0.085236	0.046881
HARTLAND	2,058	\$ 196,863,400	73.00%	\$ 269,675,890	1.9%	\$ 12,643	\$ 12,643	0.064222	0.046881
LEWISTON	6,902	\$ 885,359,264	53.00%	\$ 1,670,489,177	11.5%	\$ 78,314	\$ 78,314	0.088454	0.046881
LOCKPORT (TOWN)	7,495	\$ 1,881,413,867	100.00%	\$ 1,881,413,867	13.0%	\$ 88,202	\$ 88,202	0.046881	0.046881
PENDLETON	3,233	\$ 562,616,951	62.00%	\$ 907,446,695	6.3%	\$ 42,542	\$ 42,542	0.075615	0.046881
PORTER	3,474	\$ 415,053,306	61.00%	\$ 680,415,256	4.7%	\$ 31,898	\$ 31,898	0.076853	0.046881
ROYALTON	3,941	\$ 482,433,039	73.00%	\$ 660,867,177	4.6%	\$ 30,982	\$ 30,982	0.064220	0.046881
SOMERSET	1,564	\$ 177,080,534	62.00%	\$ 285,613,765	2.0%	\$ 13,390	\$ 13,390	0.075615	0.046881
WHEATFIELD	7,707	\$ 969,420,143	46.00%	\$ 2,107,435,093	14.5%	\$ 98,798	\$ 98,798	0.101915	0.046881
								Average Tax Rate	
TOTAL	80,011	\$9,610,911,867		\$14,488,320,174	100.00%	\$679,221	\$679,221	0.070672	0.046881

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>AKRON CSD</u>		
LOCKPORT	\$686.41	\$734.46
ROYALTON	\$44,725.92	\$47,856.73
TOTAL	\$45,412.33	\$48,591.19

<u>BARKER CSD</u>		
HARTLAND	\$78,117.98	\$83,586.27
NEWFANE	\$11,372.36	\$12,168.43
SOMERSET	\$557,950.91	\$597,007.49
TOTAL	\$647,441.25	\$692,762.19

LEW-PORT CSD		
LEWISTON	\$560,538.13	\$599,775.79
PORTER	\$257,911.55	\$275,965.32
TOTAL	\$818,449.68	\$875,741.11

<u>LOCKPORT CITY SD</u>		
CAMBRIA	\$13,044.66	\$13,957.78
LOCKPORT	\$786,323.90	\$841,366.55
PENDLETON	\$19,157.30	\$20,498.31
TOTAL	\$818,525.86	\$875,822.64

MEDINA CSD		
HARTLAND	\$7,402.45	\$7,920.61
TOTAL	\$7,402.45	\$7,920.61

<u>NEWFANE CSD</u>		
CAMBRIA	\$7,299.40	\$7,810.36
LOCKPORT	\$36,147.79	\$38,678.13
NEWFANE	\$524,866.96	\$561,607.67
WILSON	\$2,904.54	\$3,107.86
TOTAL	\$571,218.69	\$611,204.02

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>NIAGARA WHEATFIELD CSD</u>		
CAMBRIA	\$12,895.13	\$13,797.78
LEWISTON	\$107,084.21	\$114,580.10
NIAGARA	\$604,459.29	\$646,771.39
WHEATFIELD	\$710,392.71	\$760,120.19
TOTAL	\$1,434,831.34	\$1,535,269.46

<u>ROY-HART CSD</u>		
HARTLAND	\$113,964.33	\$121,941.85
LOCKPORT	\$14,775.13	\$15,809.39
ROYALTON	\$420,504.40	\$449,939.59
TOTAL	\$549,243.86	\$587,690.83

<u>STARPOINT CSD</u>		
CAMBRIA	\$244,902.57	\$262,045.75
LOCKPORT	\$144,305.80	\$154,407.20
PENDLETON	\$335,621.99	\$359,115.52
ROYALTON	\$3,027.70	\$3,239.64
WHEATFLD	\$143,630.81	\$153,684.96
TOTAL	\$871,488.87	\$932,493.07

<u>WILSON CSD</u>		
CAMBRIA	\$55,505.43	\$59,390.78
NEWFANE	\$0.00	\$0.00
PORTER	\$117,530.07	\$125,757.15
WILSON	\$288,397.24	\$308,585.06
TOTAL	\$461,432.74	\$493,732.99

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RELEVIED 2022 VILLAGE TAXES FOR THE 2023 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$6,366.29	\$6,811.93
LEWISTON (LEWISTON)	\$17,195.94	\$18,399.66
MIDDLEPORT (HARTLAND)	\$1,041.63	\$1,114.54
MIDDLEPORT (ROYALTON)	\$44,401.55	\$42,992.00
WILSON (WILSON)	\$4,897.87	\$5,221.47
YOUNGSTOWN (PORTER)	\$17,363.44	\$18,578.88
TOTAL	\$91,266.72	\$93,118.48

2023 STATE AID PER TOWN BUDGET

Towns	Gen Fund Townwide A 3001	Mortgage Tax A 3005	Real Prop Maintenance A 3040	STAR - State Aid Other A 3089	Youth Programs A 3820	Consolidated Highway/Chips DA 3501 DB 3521	Per Capita DB 3001	Miscellaneous Described	Amount	Aggregate State Aid 2022	Aggregate State Aid 2021	Difference
CAMBRIA	\$24,000	\$150,000	\$0	\$0	\$0	\$95,000	\$0	A 3070	\$0	\$269,000	\$509,615	(240,615)
HARTLAND	\$24,446	\$50,000	\$0	\$0	\$1,500	\$175,000	\$0		\$0	\$250,946	\$186,500	64,446
LEWISTON	\$0	\$400,000	\$0	\$0	\$0	\$266,323	\$0		\$0	\$666,323	\$543,854	122,469
LOCKPORT	\$71,062	\$900,000	\$0	\$0	\$3,500	\$203,700	\$0	A 3000 DA 3589	\$168,591 \$90,725	\$1,437,578	\$760,500	677,078
NEWFANE	\$59,094	\$130,000	\$0	\$0	\$0	\$342,388	\$0		\$0	\$531,482	\$496,984	34,498
<u>NIAGARA</u>	\$64,691	\$70,000	\$0	\$0	\$0	\$148,400	\$0		\$0	\$283,091	\$373,648	(90,557)
PENDLETON	\$25,000	\$165,026	\$0	\$0	\$0	\$63,000	\$0	A 3902 A 3903 A 39040 A 3905 A 3906	\$20,000 \$50,000 \$500,000 \$200,000 \$150,000	\$1,173,026	\$1,041,026	132,000
PORTER	\$0	\$90,000	\$0	\$207,000	\$3,000	\$78,035	\$0	A 3091	\$100,000	\$478,035	\$293,210	184,825
ROYALTON	\$43,500	\$100,000	\$0	\$0	\$1,700	\$250,000	\$0		\$0	\$395,200	\$381,700	13,500
SOMERSET	\$0	\$40,000	\$0	\$300,000	\$0	\$75,000	\$0		\$0	\$415,000	\$265,000	150,000
WHEATFIELD	\$0	\$400,000	\$0	\$0	\$0	\$108,584	\$0		\$0	\$508,584	\$458,629	49,955
WILSON	\$25,000	\$55,000	\$0	\$0	\$2,322	\$215,000	\$0	A3050	\$1,500	\$298,822	\$196,500	102,322
TOTALS	\$336,793	\$2,550,026	\$0	\$507,000	\$12,022	\$2,020,430	\$0		\$1,280,816	\$6,707,087	\$5,507,166	1,199,921
COUNTY STATE AID FIGURE \$6,707,087												

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2017-2023

CITIES	Roll	2017	2018	2019	2020	2021	2022	2023
North Tonawanda	5	\$204,518.84	\$198,025.64	\$196,196.15	\$190,392.80	\$194,091.26	\$197,273.30	\$197,273.30
	6	\$161,871.91	\$166,063.04	\$167,954.22	\$172,586.42	\$180,450.78	\$183,221.67	\$183,221.67
	7	\$30,416.01	\$24,902.30	\$25,707.38	\$26,850.12	\$29,821.41	\$30,304.87	\$30,304.87
Total		\$396,806.76	\$388,990.98	\$389,857.75	\$389,829.34	\$404,363.45	\$410,799.84	\$410,799.84
Niagara Falls	5	\$461,325.62	\$453,762.93	\$452,790.80	\$439,083.22	\$429,927.07	\$434,644.65	\$434,644.65
	6	\$388,519.17	\$399,073.89	\$396,935.88	\$411,354.49	\$408,189.23	\$410,732.76	\$410,732.76
	7	\$72,206.08	\$78,545.99	\$75,975.60	\$80,757.01	\$82,490.03	\$88,103.84	\$88,103.84
Total		\$922,050.87	\$931,382.81	\$925,702.28	\$931,194.72	\$920,606.33	\$933,481.25	\$933,481.25
Lockport	5	\$167,332.02	\$167,948.38	\$156,960.32	\$146,594.01	\$149,971.61	\$138,429.79	\$138,429.79
	6	\$178,330.90	\$181,814.36	\$183,781.46	\$186,567.81	\$198,267.41	\$206,978.45	\$206,978.45
	7	\$16,060.78	\$15,557.37	\$11,468.38	\$12,069.87	\$12,081.71	\$11,395.00	\$11,395.00
Total		\$361,723.70	\$365,320.11	\$352,210.16	\$345,231.69	\$360,320.73	\$356,803.24	\$356,803.24
Total Cities		\$1,680,581.33	\$1,685,693.90	\$1,667,770.19	\$1,666,255.75	\$1,685,290.51	\$1,701,084.33	\$1,701,084.33

TOWNS	2017	2018	2019	2020	2021	2022	2023
Cambria	\$569,306.41	\$634,848.69	\$617,363.31	\$88,261.02	\$637,621.81	\$643,409.29	\$656,923.76
Hartland	\$100,080.16	\$103,765.14	\$101,431.42	\$41,440.08	\$102,500.13	\$103,461.42	\$98,249.46
Lewiston	\$602,855.01	\$603,935.18	\$628,278.19	\$209,632.30	\$632,681.31	\$636,460.90	\$575,139.51
Lockport	\$628,862.02	\$748,286.86	\$795,079.03	\$94,957.07	\$794,907.78	\$840,364.33	\$695,605.08
Newfane	\$190,401.81	\$189,293.18	\$200,783.53	\$78,661.32	\$197,615.33	\$191,586.65	\$220,905.64
Niagara	\$453,010.58	\$453,686.83	\$469,201.89	\$127,157.06	\$490,496.99	\$502,525.46	\$503,641.65
Pendleton	\$366,113.08	\$368,446.04	\$381,459.72	\$93,562.54	\$408,861.32	\$359,813.12	\$343,693.93
Porter	\$105,980.09	\$108,012.23	\$108,007.38	\$53,656.47	\$112,284.05	\$111,587.31	\$105,625.67
Royalton	\$557,683.39	\$577,989.00	\$580,579.26	\$88,901.16	\$559,867.00	\$581,057.15	\$1,443,056.11
Somerset	\$123,975.53	\$138,064.85	\$146,444.14	\$33,218.22	\$151,240.92	\$160,515.28	\$164,736.86
Wheatfield	\$520,609.61	\$520,443.61	\$538,301.33	\$192,123.16	\$540,478.70	\$517,258.56	\$504,512.98
Wilson	\$115,557.37	\$117,359.54	\$122,598.87	\$57,846.15	\$119,308.94	\$122,930.84	\$125,569.84
Total Towns	\$4,334,435.06	\$4,564,131.15	\$4,689,528.07	\$1,159,416.55	\$4,747,864.28	\$4,770,970.31	\$5,437,660.49
Total County	\$6,015,016.39	\$6,249,825.05	\$6,357,298.26	\$2,825,672.30	\$6,433,154.79	\$6,472,054.64	\$7,138,744.82

SECTION V

MISCELLANEOUS DATA

➤ EXEMPTION INFORMATION

- VETERANS**
- AGED**
- DISABLED/LOW INCOME**
- STAR**

➤ TAX MAPS STATS

PAGES 62 - 66

VETERAN EXEMPTION LEVELS

ALTERNATIVE VETS EXEMPTION											
MUNICIPALITY	2022 FINAL EQ. RATE	NON-COMBAT		VETERAN		DISABLED VETERAN		MAXIMUM ASSESSED VALUE	EQUALIZED ASSESSED VALUE	PRO RATA	COLD WAR
		MAXIMUM		MAXIMUM		MAXIMUM				VETS	EXEMPTION
		15%	EXEMPT	25%	EXEMPT	50%	EXEMPT			EXEMPTION	ACCEPTED
NIAGARA COUNTY*		18,000		30,000		60,000		120,000		Yes	Yes
CAMBRIA	70.00	18,000	12,600	30,000	21,000	60,000	42,000	120,000	84,000	Yes	No
HARTLAND	73.00	18,000	13,140	30,000	21,900	60,000	43,800	120,000	87,600	Yes	No
LEWISTON	53.00	12,000	6,360	20,000	10,600	40,000	21,200	80,000	42,400	Yes	Yes
LOCKPORT TOWN**	100.00										
NEWFANE**	56.00										
NIAGARA	42.00	12,000	5,040	20,000	8,400	40,000	16,800	80,000	33,600	Yes	No
PENDLETON	62.00	18,000	11,160	30,000	18,600	60,000	37,200	120,000	74,400	Yes	No
PORTER	61.00	18,000	10,980	30,000	18,300	60,000	36,600	120,000	73,200	Yes	No
ROYALTON	73.00	12,000	8,760	20,000	14,600	40,000	29,200	80,000	58,400	Yes	No
SOMERSET	62.00	18,000	11,160	12,000	7,440	60,000	37,200	120,000	74,400	Yes	No
WHEATFIELD**	46.00										
WILSON	62.00	12,000	7,440	30,000	18,600	60,000	37,200	80,000	49,600	Yes	No
BARKER - Village	62.00									Yes	No
LEWISTON - Village	53.00	12,000	6,360	20,000	10,600	40,000	21,200	80,000	42,400	Yes	Yes
MIDDLEPORT - Village	73.00	9,000	6,570	15,000	10,950	60,000	43,800	60,000	43,800	Yes	No
WILSON - Village	62.00									Yes	No
YOUNGSTOWN - Village	61.00	18,000	10,980	30,000	18,300	60,000	36,600	120,000	73,200	Yes	No
CITY OF LOCKPORT	100.00	9,000	9,000	15,000	15,000	30,000	30,000	60,000	60,000	No	No
CITY OF NIAGARA FALLS	62.00	12,000	7,440	20,000	12,400	40,000	24,800	80,000	49,600	Yes	No
CITY OF N. TONAWANDA	55.00	6,000	3,300	10,000	5,500	20,000	11,000	120,000	66,000	Yes	Yes
SCHOOL DISTRICTS											
Adoptable starting 2015											
BARKER CSD		6,000	18,000	10,000	30,000	20,000	60,000	120,000			
LOCKPORT CSD		9,000	18,000	15,000	30,000	30,000	60,000	120,000			
NIAGARA WHEATFIELD CSD		6,000	18,000	10,000	30,000	20,000	60,000	120,000			
NORTH TONAWANDA CSD		6,000	18,000	10,000	30,000	20,000	60,000	120,000			
STARPOINT CSD		6,000	18,000	10,000	30,000	20,000	60,000	120,000			

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

** No town tax

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

SENIOR EXEMPTION- PERSONS AGED 65 AND OLDER

MUNICIPALITY	BASE AMOUNT		MAXIMUM AMOUNT	
New York State*	Up to \$29,000	50% exemption	\$37,399.99	5% exemption
Niagara County *	\$26,200 or less	50% exemption	\$33,700.00	10% exemption
City of Lockport*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
City of Niagara Falls*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
City of No Tonawanda*	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
Town of Cambria*	\$26,200 or less	50% exemption	\$34,599.99	5% exemption
Town of Hartland			\$23,999.00	50% exemption
Town of Lewiston			\$28,499.99	50% exemption
Town of Lockport**				
Town of Newfane**				
Town of Niagara *	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
Town of Pendleton**				
Town of Porter**	\$21,000 or less	50% exemption	\$28,499.99	10% exemption
Town of Royalton			\$23,999.00	50% exemption
Town of Somerset	\$18,025 or less	50% exemption	\$25,524.99	10% exemption
Town of Wheatfield**				
Town of Wilson*	\$15,025 or less	50% exemption	\$22,524.99	5% exemption
Village of Barker			\$19,500.00	50% exemption
Village of Lewiston*	\$15,025 or less	50% exemption	\$23,425.00	5% exemption
Village of Middleport			\$7,200.00	50% exemption
Village of Wilson*	\$12,025 or less	50% exemption	\$19,524.99	10% exemption
Village of Youngstown*	\$12,025 or less	50% exemption	\$19,524.99	10% exemption

SCHOOL DISTRICTS	BASE AMOUNT		MAXIMUM AMOUNT	
Akron Central*	\$21,500 or less	50% exemption	\$27,200.00	20% exemption
Barker Central			\$18,500.00	50% exemption
Lewiston Porter*	Less than \$15,025	50% exemption	\$23,425.00	5% exemption
Lockport	Less than \$		\$28,499.99	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 \$26,200	50% exemption	\$33,700.00	10% exemption
Starpoint Central*	\$26,200 or less	50% exemption	\$34,599.99	10% exemption
Wilson Central*	Less than \$12,025	50% exemption	\$19,524.99	5% exemption
Niagara Falls City*	\$13,500 or less	50% exemption	\$17,099.99	20% exemption
No Tonawanda City*	\$12,500 or less	50% exemption	\$17,725.00	20% exemption

Applications for Senior exemptions are accepted by assessors as follows:

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

Sliding Scale*
No town tax **

DISABLED AND LOW INCOME EXEMPTIONS

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

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

Applications for Senior exemptions are accepted by assessors as follows:

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

Sliding Scale*
No town tax **

School District's Maximum 2022-23 STAR Savings by Municipality

Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$626	\$1,475
City of Niagara Falls	Niagara Falls	-	\$417	\$983
City of No Tonawanda	North Tonawanda	-	\$471	\$1,111
Town of Cambria	Lockport	-	\$628	\$1,481
	Newfane	-	\$602	\$1,419
	Niagara-Wheatfield	H	\$466	\$1,046
	Niagara-Wheatfield	N	\$620	\$1,437
	Starpoint	-	\$541	\$1,275
	Wilson	-	\$630	\$1,425
Town of Hartland	Barker	-	\$418	\$985
	Medina	-	\$570	\$1,325
	Royalton-Hartland	-	\$619	\$1,410
Town of Lewiston	Lewiston-Porter	-	\$470	\$1,109
	Niagara-Wheatfield	H	\$450	\$1,046
	Niagara-Wheatfield	N	\$602	\$1,418
Town of Lockport	Akron	-	\$476	\$1,090
	Lockport	-	\$651	\$1,534
	Newfane	-	\$630	\$1,481
	Royalton-Hartland	-	\$617	\$1,379
	Starpoint	-	\$551	\$1,262
Town of Newfane	Barker	-	\$420	\$990
	Newfane	-	\$606	\$1,428
	Wilson	-	\$634	\$1,460
Town of Niagara	Niagara-Wheatfield	H	\$457	\$1,077
	Niagara-Wheatfield	N	\$616	\$1,452
Town of Pendleton	Lockport	-	\$591	\$1,392
	Starpoint	-	\$521	\$1,227
Town of Porter	Lewiston-Porter	-	\$460	\$1,084
	Wilson	-	\$598	\$1,410
Town of Royalton	Akron	-	\$433	\$1,007
	Royalton-Hartland	-	\$619	\$1,410
	Starpoint	-	\$518	\$1,205
Town of Somerset	Barker	-	\$412	\$970
Town of Wheatfield	Niagara-Wheatfield	H	\$434	\$1,023
	Niagara-Wheatfield	N	\$590	\$1,391
	Starpoint	-	\$508	\$1,197
Town of Wilson	Newfane	-	\$588	\$1,386
	Wilson	-	\$615	\$1,450

TAX MAPPING STATISTICS : 2013-2022

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2022	2021	2020	2019	2018	2017	2016	2015	2014	2013
CAMBRIA	164	199	136	169	154	168	169	154	119	115
HARTLAND	135	111	117	136	127	115	114	102	110	129
LEWISTON	374	482	399	528	401	428	502	420	379	436
LOCKPORT	582	509	472	475	438	489	455	464	464	502
NEWFANE	342	261	235	287	331	326	289	275	290	239
NIAGARA	238	221	254	299	265	241	230	175	181	201
PENDLETON	228	181	154	178	169	175	166	183	171	181
PORTER	182	202	196	215	227	224	219	189	173	172
ROYALTON	270	200	201	242	237	233	227	217	195	240
SOMERSET	94	97	101	91	108	114	83	71	77	72
WHEATFIELD	461	416	355	432	451	416	411	424	395	413
WILSON	188	236	217	206	200	199	191	158	174	156
TOWN TOTALS	3258	3115	2837	3258	3108	3128	3056	2832	2728	2856
LOCKPORT	800	779	609	706	756	812	634	580	584	541
NIAGARA FALLS	1915	1790	1825	1974	2014	1676	2057	1959	2130	1427
NORTH TONAWANDA	835	920	691	904	906	898	873	848	714	700
CITY TOTALS	3550	3489	3125	3584	3676	3386	3564	3387	3428	2668
TOTAL WHOLE TRANSFERS	6808	6604	5962	6842	6934	6494	6692	6443	6260	5396
Total Partial Transfers	307	221	208	249	221	294	282	273	425	225
GRAND TOTAL TRANSFERS	7115	6825	6170	7091	7155	6788	6974	6716	6685	5621
Percentage of splits	4.5%	3.3%	3.5%	3.6%	3.2%	4.5%	4.2%	4.2%	6.8%	4.2%

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.