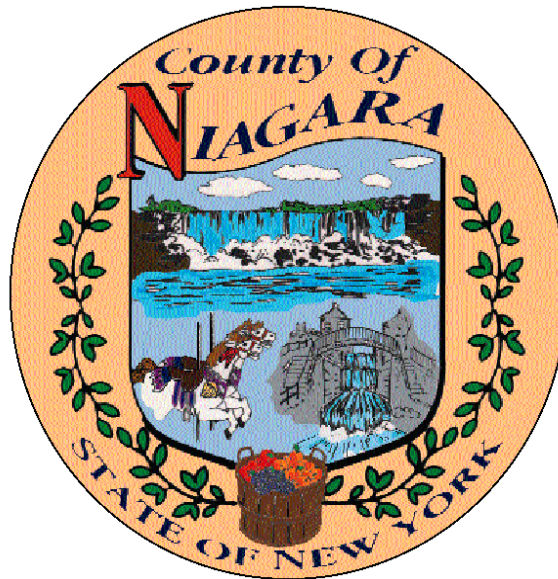


2023-2024
Niagara County
Real Property Tax
Statistics Report

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 25, 2024

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 2023-2024 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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 - RPTS Staff
- Municipality Contacts
- School District Contacts
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NIAGARA COUNTY LEGISLATURE

2024

LEGISLATIVE DISTRICT	NAME
FIRST	Irene M. Myers
SECOND	Rebecca J. Wydysh
THIRD	Christopher McKimmie
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	Carla L. Speranza
THIRTEENTH	Richard E. Abbott
FOURTEENTH	Shawn A. Foti
FIFTEENTH	Michael A. Hill

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

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

The County of Niagara

Department of Real Property Tax Services

... “promoting equity and uniformity”

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

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

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

REAL PROPERTY TAX SERVICE STAFF

Ann Hinton -	Supervisor of Real Property Tax	Ann.Hinton@niagaracounty.com
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Daniel DeLano	Real Property Tax Aide	Daniel.DeLano@niagaracounty.com

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

Municipality Contacts				
<u>Municipality</u>	<u>Assessors</u>	<u>Supervisors & Mayors</u>	<u>Clerks</u>	<u>Tax Collectors</u>
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Municipality Contacts

<u>Municipality</u>	<u>Assessors</u>	<u>Supervisors & Mayors</u>	<u>Clerks</u>	<u>Tax Collectors</u>
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V. of Middleport	Michael Hartman 8942 Ridge Road, Town Hall Gasport, NY 14067 Phone: 716-735-7778 Fax: 716-735-3061 michaelhartman@townofhartlandny.us	Daniel Dodge 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-946-4398 Mayor@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org	Lisa M. VanBuren 24 Main St., PO Box 186 Middleport, NY 14105-0186 Phone: 716-735-3303 Fax: 716-735-3432 ClerkTreasurer@villageofmiddleport.org
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Municipality Contacts

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

School District Contacts		
<u>School District</u>	<u>School District Business Managers</u>	<u>School Tax Collectors</u>
Akron Central School District	Cynthia M. Tretter 47 Bloomingdale Ave. Akron NY 14001 Phone: 716-542-5020 Ext. 5015 Fax: 716-542-5018 ctretter@akronk12.org	Jennifer DiChristina-Town of Newstead PO Box 227 5 Clarence Center Rd Akron NY 14001 Phone: 716-542-4573 Fax: 716-542-3702 jennifer@townofnewstead.com
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School District Contacts

School District	School District Business Managers	School Tax Collectors
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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					2023
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
C. Lockport		94.20-2-2	250 Plank Road	Reconstr. of Stone Rd. - 5.50 Acres	\$14,500
C. Lockport		95.13-1-2	1078 Old Niagara Road	5.0 Acres	\$200,000
C. Lockport		108.16-1-51	225 So Niagara Street	Highway Garage - 10.97 Acres	\$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 Building. - 132' x 240'	\$820,000
C. Lockport		109.13-4-47	175 Hawley Street	Court House 2.80 Acres	\$2,980,000
C. Lockport		109.13-4-76	155 Niagara Street	Civil Def. Bldg. (now Conflict Office)	\$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 Acres	\$485,000
C. Lockport		109.55-2-3	111 Main Street	Golden Triangle Building	\$1,340,000
C. Lockport	REFUSE	122.07-1-7	656 West Avenue	28.78 Acres	\$44,400
Niagara Falls		144.18-1-7.1	11th Street	Trott Triangle -1.20 Acres	\$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 Building - 2.80 Acres	\$3,025,900
Niagara Falls		144.71-3-2	1151 Ashland Avenue	for Trott Building - 54' x 120'	\$2,300
Niagara Falls		144.77-1-53	314 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-54	310 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-55	306 Cedar Avenue	40' x 130'	\$2,300
Niagara Falls		144.77-1-56	302 Cedar Avenue	49.42' x 130'	\$400
Niagara Falls		144.77-2-1	775 3rd Street	Civic Building 330' x 132'	\$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 Acres	\$1,208,800
N. Tonawanda	REFUSE	175.07-1-3	652 Witmer Road	19.90 Acres - landfill/waste	\$44,400
N. Tonawanda	REFUSE	175.07-1-41.2	542 Witmer Road	0.83 Acre - landfill/waste	\$800
N. Tonawanda	REFUSE	175.07-1-42.2	572 Witmer Road	212.85 x 80' - landfill/waste	\$400
N. Tonawanda	REFUSE	175.11-1-2	380 Witmer Road	43.40 Acres - landfill/waste	\$105,600
N. Tonawanda	REFUSE	175.15-1-1.2	280 Witmer Road	126.09' x 90' - landfill/waste	\$300
N. Tonawanda	REFUSE	175.15-1-3	264 Witmer Road	3.90 Acres - landfill/waste	\$6,700
N. Tonawanda	REFUSE	175.15-1-7.2	254 Witmer Avenue	42.05' x 90' - landfill/waste	\$100
N. Tonawanda	REFUSE	175.15-1-68	22 Boston Avenue	190' x 412.13' - landfill/waste	\$1,800
N. Tonawanda	REFUSE	175.15-1-69	42 Warner Avenue	100' x 515' - landfill/waste	\$1,100
N. Tonawanda	REFUSE	175.15-1-70	48 Warner Avenue	50' x 100' - landfill/waste	\$900
N. Tonawanda	REFUSE	175.15-1-71.11	81 Warner Avenue	2.80 Acres - landfill/waste	\$2,800
N. Tonawanda	REFUSE	175.15-1-80	40 Warner Avenue	1.06 Acres - landfill/waste	\$1,100
Cambria	WATER	106.00-1-73	Upper Mountain Road	40' x 40'	\$2,000
Cambria		107.00-2-32	5058 Lockport Junction Raod	61.10 Acres - "Future DPW site"	\$180,000
Cambria		107.04-1-20	4955 Upper Mountain Road	100' x 505'	\$70,000
Cambria		119.00-1-50.1	3111 Saunders Settlement Rd.	NCCC - 272.6 Acres	\$71,170,000
Lewiston		104.00-1-1	2571 Lower Mountain Road	Clyde Burmaster Park - 551.80 Acres	\$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 Street Extension	Poorhouse Cemetery - 2.1 Acres	\$2,500
T. Lockport		95.04-1-3	4491 Lake Avenue	Fire Training Tower 2.3 Acres	\$7,500
T. Lockport		108.00-1-5	5526 Niagara Street Ext.	NC Jail - 25.07 Acres	\$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 Acres	\$1,160,000
T. Lockport		108.00-1-57	5574 Niagara Street Ext.	Public Safety Building - 13.20 Acres	\$710,000
T. Lockport		110.00-1-12	1010 Chestnut Ridge Road	B,L,R RAILROAD - 5.7 Acres	\$4,600
T. Lockport		110.00-1-31.1	6771 Davison Road	NC Golf Course - 204.70 Acres	\$790,000
T. Lockport		110.00-1-32	1050 Davison Road	NC Golf Course -17.10 Acres	\$11,000
T. Lockport		110.00-1-33.1	4901 Davison Road	NC Infirmary - 19.20 Acres	\$270,000
T. Lockport	WATER	110.00-1-37	7152 Chestnut Ridge Road	Pipeline for NC Water Dist. - 20' x 657'	\$2,300
T. Lockport	REFUSE	122.00-1-92	5400 Wm. Gregory Highway	13.70 Acres	\$138,500
T. Lockport	WATER	124.01-1-39	5450 Ernest Road	Office Bldg. - 1.90 Acres	\$380,000
T. Lockport	WATER	138.09-1-13	6150 Robinson Road Ext.	Water Tower - 1.50 Acres	\$840,000
T. Lockport		138.09-1-15	6140 S. Transit Road	Tower - 40' x 259.48'	\$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					2023
MUNICIPALITY	DIST.	SBL	ADDRESS	DESCRIPTION	TAV
Newfane		14.00-3-1	6108 East Lake Road	Krull Park - 81.70 Acres	\$356,500
Newfane		14.00-3-2	East Lake Road	Krull Park - 133.3 Acres	\$203,700
Newfane		14.12-1-12	Lockport Street	Krull Park Addition 5.40 Acres	\$34,900
Newfane		15.00-1-23.12/CT	1961 Transit Road	911 Cell Tower & Structure -1 Acre	\$184,000
Newfane		26.00-1-105	Drake Settlement Road	Proposed Re-alignmt. - 2.40 Acres	\$3,700
Pendleton	SEWER	137.00-2-45.2	East Canal Road	1.00 Acre	\$22,000
Pendleton	SEWER	166.02-1-38	Tonawanda Creek Road	30' x 85'	\$5,100
Pendleton		177.00-3-79	4070 Tonawanda Creek Rd.	Owned by NYS - leased by County - 27.10 Acres	\$581,700
Royalton		84.00-3-14	Telegraph Road	East Canal Marina - 25.2 Acres	\$35,800
Royalton		97.00-2-38	Gasport Road	Royalton Ravine Park - 145.80 Acres	\$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 Acre	\$12,700
Wheatfield	WATER	134.04-1-65	6420 Shawnee Road	3.80 Acres	\$950,000
Wheatfield	SEWER	135.03-3-7	Mapleton Road	1.90 Acres	\$16,300
Wheatfield		147.15-1-26	Cayuga Street	4.00 Acres	\$48,800
Wheatfield	WATER	161.00-1-6	7227 Williams Road	16.4 Acres	\$13,580,000
Wheatfield	WATER	161.00-1-19	Williams Road	Pumping Station - 1.33 Acres	\$70,400
Wheatfield	SEWER	161.00-1-26	River Road	72.50 Acres	\$39,375,000
Wheatfield		162.00-2-4	Niagara Falls Boulevard	Oppenheim Park - 24.80 Acres	\$36,000
Wheatfield		162.00-2-11.1	Niagara Falls Boulevard	Oppenheim Park - 67.60 Acres	\$203,600
Wheatfield		162.00-2-11.2	2697 Niagara Falls Boulevard	Oppenheim Park - 15.03 Acres	\$77,700
Wheatfield	SEWER	163.00-2-2.12	Shawnee Road	70' x 70'	\$7,000
Wheatfield	WATER	174.07-3-12	River Road	1.00 Acre	\$149,400
Wheatfield	SEWER	174.08-1-28.1	River Road	125' x 173.41'	\$10,300
Wheatfield	SEWER	174.08-1-29	River Road	275' x 173.41'	\$18,800
Wheatfield	SEWER	174.08-1-30	York Road	178' x 121'	\$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 Acres	\$8,500
Wheatfield	SEWER	175.00-1-10.12	River Road	7.20 Acres	\$20,000
Wheatfield	REFUSE	175.00-1-14.1	River Road	10.30 Acres	\$15,000
Wheatfield	SEWER	177.01-1-1.2	Shawnee Road	300' x 207.70' x 362.54'	\$20,600
Wheatfield	SEWER	177.01-1-15	Townline Road	110' x 217'	\$66,000
Wilson		13.13-1-41	4563 East Lake Rd	20' x 354.82'	\$100
Wilson		51.00-2-10.1	2955 Beebe Rd	3.00 Acres	\$500
Wilson		65.00-2-30.2	3749 Beebe Road	Drainage Ditch - 20' x 1023'	\$900

SECTION II

Assessment Information

- Parcel count
- EQ Rates and RAR
- Niagara County assessed Values
- Equalization and apportionment
 - Taxable analysis
- S495 exemption impact report

Parcel Count of Properties on the 2023 FINAL ROLL

MUNICIPALITY		# of Parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2715	\$931,354,199	\$725,009,535
HARTLAND	Village of Middleport	80	\$5,534,533	\$5,321,038
	Town outside Village	1979	\$195,666,495	\$176,311,783
	Total	2059	\$201,201,028	\$181,632,821
LEWISTON	Village of Lewiston	1217	\$193,033,199	\$159,761,819
	Town outside Village	5822	\$2,460,818,761	\$729,793,186
	Total	7039	\$2,653,851,960	\$889,555,005
TOWN of LOCKPORT		7541	\$2,120,204,705	\$1,904,229,465
NEWFANE		4383	\$476,699,502	\$417,632,290
NIAGARA		3727	\$444,271,330	\$275,838,944
PENDLETON		3248	\$608,544,468	\$543,010,131
PORTER	Village of Youngstown	919	\$106,927,679	\$98,160,256
	Town outside Village	2570	\$339,407,269	\$310,747,427
	Total	3489	\$446,334,948	\$408,907,683
ROYALTON	Village of Middleport	657	\$60,939,430	\$47,748,346
	Town outside Village	3294	\$433,835,175	\$390,437,203
	Total	3951	\$494,774,605	\$438,185,549
SOMERSET	Village of Barker	244	\$26,492,061	\$18,885,152
	Town outside Village	1355	\$159,797,246	\$136,268,576
	Total	1599	\$186,289,307	\$155,153,728
WHEATFIELD		7809	\$1,095,194,300	\$898,414,966
WILSON	Village of Wilson	581	\$62,928,276	\$47,878,715
	Town outside Village	2533	\$259,756,762	\$244,067,655
	Total	3114	\$322,685,038	\$291,946,370
CITY of LOCKPORT:		8130	\$1,445,326,015	\$1,247,736,617
CITY of NIAGARA FALLS		22774	\$2,363,773,532	\$1,286,361,286
CITY of N. TONAWANDA		12765	\$1,493,492,016	\$1,264,099,830
GRAND TOTAL		94,343	\$15,283,996,953	\$10,927,714,220

NYS FINAL EQUALIZATION RATES and RESIDENTIAL ASSESSMENT RATIOS

MUNICIPALITY	2018 FINAL	2019 FINAL	2020 FINAL	2021 FINAL	2022 FINAL	2023 FINAL	2023 RAR (if different from Equalization Rate)
CAMBRIA	100.00	95.00	89.00	82.00	70.00	100.00	
HARTLAND	87.00	86.00	88.00	81.00	73.00	62.00	
LEWISTON	67.00	62.00	59.00	56.00	53.00	46.00	
LOCKPORT	100.00	100.00	100.00	88.00	100.00	100.00	
NEWFANE	78.00	75.00	71.00	65.00	56.00	52.00	
NIAGARA	56.00	54.00	49.00	46.00	42.00	37.00	
PENDLETON	80.00	74.00	70.00	67.00	62.00	53.00	
PORTER	72.00	70.00	68.00	66.00	61.00	52.00	
ROYALTON	87.00	86.00	88.00	81.00	73.00	62.00	
SOMERSET	83.60	79.00	76.00	71.00	62.00	53.00	
WHEATFIELD	60.00	55.00	53.00	52.00	46.00	40.00	
WILSON	79.00	73.00	71.00	67.00	62.00	54.00	
LOCKPORT	87.00	81.00	73.00	67.00	100.00	100.00	
NIAGARA FALLS	79.00	73.00	71.00	67.00	62.00	54.00	
N.TONAWANDA	80.00	75.00	69.00	65.00	55.00	52.00	

*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

1988-89 TO 2023-24

YEAR OF ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
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
2023-2024	\$15,283,996,953	\$10,927,714,220	94,343

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

2023 Niagara County Equalization and Apportionment Table

(TOV = Town outside of village area) (VLG = Village area)						
Municipality	2023 Taxable Value Used for 2024 Levy	Equalization Rate used for 2024 Levy	2023 Full Taxable Value	Actual 2023 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2024 tax levy
Cambria	\$724,932,900	100.00%	\$724,932,900	4.013019%		4.013019%
Hartland - TOV	\$176,311,783		\$284,373,844		97.0704%	1.573906%
VLG - Middleport	\$5,321,038		\$8,582,319		2.9296%	0.047500%
Total	\$181,632,821	62.00%	\$292,956,163	1.621406%	100.0000%	1.621406%
Lewiston - TOV	\$729,468,186		\$1,585,800,404		82.0106%	8.780196%
VLG - Lewiston	\$160,011,819		\$347,851,780		17.9894%	1.925972%
Total	\$889,480,005	46.00%	\$1,933,652,185	10.706168%	100.0000%	10.706168%
Lockport	\$1,901,789,465	100.00%	\$1,901,789,465	10.535139%		10.535139%
Newfane	\$417,554,290	52.00%	\$802,989,019	4.445916%		4.445916%
Niagara	\$275,838,944	37.00%	\$745,510,659	4.134466%		4.134466%
Pendleton	\$543,010,131	53.00%	\$1,024,547,417	5.670605%		5.670605%
Porter - TOV	\$310,747,427		\$597,591,206		75.9945%	3.308145%
VLG - Youngstown	\$98,160,256		\$188,769,723		24.0055%	1.044991%
Total	\$408,907,683	52.00%	\$786,360,929	4.353137%	100.0000%	4.353137%
Royalton - TOV	\$390,437,203		\$629,737,424		89.1032%	3.485723%
VLG - Middleport	\$47,748,346		\$77,013,461		10.8968%	0.426285%
Total	\$438,185,549	62.00%	\$706,750,885	3.912008%	100.0000%	3.912008%
Somerset - TOV	\$136,265,176		\$257,104,106		87.8278%	1.425137%
VLG - Barker	\$18,885,152		\$35,632,362		12.1722%	0.197511%
Total	\$155,150,328	53.00%	\$292,736,468	1.622649%	100.0000%	1.622649%
Wheatfield	\$896,991,766	40.00%	\$2,242,479,415	12.422288%		12.422288%
Wilson - TOV	\$244,067,655		\$451,977,139		83.6002%	2.502984%
VLG - Wilson	\$47,878,715		\$88,664,287		16.3998%	0.491010%
Total	\$291,946,370	54.00%	\$540,641,426	2.993994%	100.0000%	2.993994%
TOTAL TOWNS	\$7,125,420,252		\$11,995,346,932	66.430795%		66.430795%
City of Lockport	\$1,242,550,804	100.00%	\$1,242,550,804	6.878915%		6.878915%
City of Niagara Falls	\$1,286,361,286	54.00%	\$2,382,150,530	13.200077%		13.200077%
City of N. Tonawanda	\$1,264,099,830	52.00%	\$2,430,961,212	13.490213%		13.490213%
TOTAL CITIES	\$3,793,011,920		\$6,055,662,545	33.569205%		33.569205%
TOTAL ALL	\$10,918,432,172		\$18,051,009,477	100.00%		100.00%

Niagara County & Town Taxable Value Analysis 2023 - 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	\$153,609,406	\$153,609,406	\$869,200	\$51,553,100	\$52,422,300	\$52,422,300	\$34,963,482	\$199,983,164	\$234,946,646	\$234,946,646
Total Assessed Value	\$931,270,024	\$931,270,024	\$5,534,533	\$195,666,495	\$201,201,028	\$201,201,028	\$192,983,199	\$2,460,818,761	\$2,653,801,960	\$2,653,801,960
EXEMPTIONS:										
Aged 0 - 65	\$2,146,123	\$2,152,123	\$21,860	\$1,169,820	\$1,191,680	\$703,205	\$834,467	\$3,621,582	\$4,456,049	\$0
Veterans	\$10,642,286	\$10,190,186	\$176,035	\$3,743,858	\$3,919,893	\$3,744,693	\$2,120,413	\$12,441,731	\$14,562,144	\$9,741,643
Clergy	\$1,500	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$0	\$3,000	\$3,000	\$3,000
Agriculture Bldgs.	\$1,397,308	\$1,397,308	\$0	\$700,000	\$700,000	\$700,000	\$0	\$140,500	\$140,500	\$140,500
Agriculture Land	\$28,370,360	\$28,370,360	\$0	\$10,258,300	\$10,258,300	\$10,258,300	\$0	\$1,813,152	\$1,813,152	\$1,813,152
Paraplegic	\$538,000	\$538,000	\$0	\$316,300	\$316,300	\$268,315	\$0	\$319,850	\$319,850	\$0
Other Partial Exemptions	\$2,266,047	\$2,266,047	\$0	\$79,634	\$79,634	\$73,634	\$123,200	\$5,034,000	\$5,157,200	\$3,539,000
Wholly Exempt Property	\$160,975,500	\$160,975,500	\$15,600	\$3,085,300	\$3,100,900	\$3,100,900	\$29,893,300	\$1,707,976,760	\$1,737,870,060	\$1,737,870,060
Total County Exemptions	\$206,337,124	\$205,891,024	\$213,495	\$19,354,712	\$19,568,207	\$18,850,547	\$32,971,380	\$1,731,350,575	\$1,764,321,955	\$1,753,107,355
Total County Taxable Value	\$724,932,900	\$725,379,000	\$5,321,038	\$176,311,783	\$181,632,821	\$182,350,481	\$160,011,819	\$729,468,186	\$889,480,005	\$900,694,605

FINAL ROLL	LOCKPORT		NEWFANE		NIAGARA		PENDLETON	
	County	Town	County	Town	County	Town	County	Town
Land Value	\$357,444,102	\$357,444,102	\$83,906,250	\$83,906,250	\$68,024,170	\$68,024,170	\$123,156,350	\$123,156,350
Total Assessed Value	\$2,117,764,705	\$2,117,764,705	\$476,621,502	\$476,621,502	\$444,271,330	\$444,271,330	\$608,544,468	\$608,544,468
EXEMPTIONS:								
Aged 0 - 65	\$7,502,850	\$0	\$2,776,802	\$0	\$2,491,672	\$2,045,175	\$3,421,865	\$3,433,025
Veterans	\$29,205,620	\$15,296,040	\$7,349,650	\$6,869,910	\$4,739,826	\$3,391,449	\$8,797,000	\$8,381,025
Clergy	\$6,000	\$6,000	\$3,000	\$3,000	\$3,000	\$3,000	\$1,500	\$1,500
Agriculture Bldgs.	\$794,875	\$794,875	\$1,129,300	\$1,129,300	\$0	\$0	\$192,800	\$192,800
Agriculture Land	\$8,651,300	\$8,651,300	\$5,209,370	\$5,209,370	\$227,400	\$227,400	\$3,458,458	\$3,458,458
Paraplegic	\$1,153,750	\$512,000	\$488,752	\$0	\$645,260	\$513,565	\$259,560	\$259,560
Other Partial Exemptions	\$11,066,395	\$10,739,555	\$1,642,138	\$1,054,289	\$1,453,578	\$250,000	\$2,519,712	\$2,428,910
Wholly Exempt Property	\$157,594,450	\$157,594,150	\$40,468,200	\$40,468,200	\$158,871,650	\$158,871,650	\$46,883,442	\$42,592,520
Total County Exemptions	\$215,975,240	\$193,593,920	\$59,067,212	\$54,734,069	\$168,432,386	\$165,302,239	\$65,534,337	\$60,747,798
Total County Taxable Value	\$1,901,789,465	\$1,924,170,785	\$417,554,290	\$421,887,433	\$275,838,944	\$278,969,091	\$543,010,131	\$547,796,670

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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	\$18,502,565	\$68,917,211	\$87,419,776	\$87,419,776	\$6,056,600	\$81,424,955	\$87,481,555	\$87,481,555
Total Assessed Value	\$106,927,679	\$339,407,269	\$446,334,948	\$446,334,948	\$60,939,430	\$433,835,175	\$494,774,605	\$494,774,605
EXEMPTIONS:								
Aged 0 - 65	\$330,358	\$1,105,107	\$1,435,465	\$1,000,144	\$242,696	\$2,153,100	\$2,395,796	\$1,169,690
Veterans	\$1,745,415	\$4,836,060	\$6,581,475	\$6,108,225	\$1,463,938	\$6,075,494	\$7,539,432	\$5,148,103
Clergy	\$1,500	\$1,500	\$3,000	\$3,000	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$536,675	\$536,675	\$536,675	\$0	\$839,300	\$839,300	\$839,300
Agriculture Land	\$0	\$1,459,500	\$1,459,500	\$1,459,500	\$19,300	\$14,134,600	\$14,153,900	\$14,153,900
Paraplegic	\$40,800	\$38,500	\$79,300	\$27,250	\$114,050	\$488,018	\$602,068	\$0
Other Partial Exemptions	\$61,550	\$935,950	\$997,500	\$471,300	\$1,146,100	\$2,030,160	\$3,176,260	\$1,478,822
Wholly Exempt Property	\$6,587,800	\$19,746,550	\$26,334,350	\$26,334,350	\$10,205,000	\$17,675,800	\$27,880,800	\$27,892,100
Total County Exemptions	\$8,767,423	\$28,659,842	\$37,427,265	\$35,940,444	\$13,191,084	\$43,397,972	\$56,589,056	\$50,683,415
Total County Taxable Value	\$98,160,256	\$310,747,427	\$408,907,683	\$410,394,504	\$47,748,346	\$390,437,203	\$438,185,549	\$444,091,190

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	\$3,227,300	\$39,902,405	\$43,129,705	\$43,129,705	\$139,373,969	\$139,373,969	\$6,325,750	\$61,068,300	\$67,394,050	\$67,394,050
Total Assessed Value	\$26,492,061	\$159,793,846	\$186,285,907	\$186,285,907	\$1,095,194,300	\$1,095,194,300	\$62,928,276	\$259,756,762	\$322,685,038	\$322,685,038
EXEMPTIONS:										
Aged 0 - 65	\$43,298	\$1,996,192	\$2,039,490	\$1,567,001	\$9,008,712	\$0	\$226,900	\$1,823,958	\$2,050,858	\$842,481
Veterans	\$589,111	\$2,827,589	\$3,416,700	\$3,252,400	\$14,790,030	\$8,831,383	\$1,251,321	\$4,946,011	\$6,197,332	\$5,910,397
Clergy	\$1,500	\$0	\$1,500	\$1,500	\$13,500	\$13,500	\$0	\$1,500	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$513,974	\$513,974	\$513,974	\$205,734	\$205,734	\$0	\$540,700	\$540,700	\$540,700
Agriculture Land	\$0	\$4,663,050	\$4,663,050	\$4,663,050	\$1,733,179	\$1,733,179	\$2,700	\$3,865,587	\$3,868,287	\$3,868,287
Paraplegic	\$39,700	\$146,965	\$186,665	\$0	\$1,102,015	\$576,650	\$34,250	\$126,600	\$160,850	\$0
Other Partial Exemptions	\$0	\$318,100	\$318,100	\$318,100	\$4,297,508	\$3,671,700	\$33,750	\$571,751	\$605,501	\$431,100
Wholly Exempt Property	\$6,933,300	\$13,062,800	\$19,996,100	\$19,996,100	\$167,051,856	\$167,051,856	\$13,500,640	\$3,813,000	\$17,313,640	\$17,313,640
Total County Exemptions	\$7,606,909	\$23,528,670	\$31,135,579	\$30,312,125	\$198,202,534	\$182,084,002	\$15,049,561	\$15,689,107	\$30,738,668	\$28,908,105
Total County Taxable Value	\$18,885,152	\$136,265,176	\$155,150,328	\$155,973,782	\$896,991,766	\$913,110,298	\$47,878,715	\$244,067,655	\$291,946,370	\$293,776,933

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FINAL ROLL	LOCKPORT CITY County	NIAGARA FALLS County	NORTH TONAWANDA County
Land Value	\$117,852,965	\$281,886,097	\$274,382,478
Total Assessed Value	\$1,439,920,202	\$2,363,773,532	\$1,493,492,016
EXEMPTIONS:			
Aged 0 - 65	\$6,745,014	\$17,046,085	\$17,340,812
Veterans	\$21,093,967	\$21,814,022	\$29,224,405
Clergy	\$6,000	\$9,000	\$19,500
Agriculture Bldgs.	\$0	\$0	\$0
Agriculture Land	\$204,102	\$0	\$0
Paraplegic	\$1,125,600	\$2,204,743	\$3,118,523
Other Partial Exemptions	\$8,186,900	\$11,624,402	\$3,957,302
Wholly Exempt Property	\$160,007,815	\$1,024,713,994	\$175,731,644
Total County Exemptions	\$197,369,398	\$1,077,412,246	\$229,392,186
Total County Taxable Value	\$1,242,550,804	\$1,286,361,286	\$1,264,099,830

FINAL ROLL	Sub-Total: Towns (inc. Vil. & TOV)		Sub-Totals: Cities	Grand Totals	% Exempt
	County	Town	County	County	
Land Value	\$2,172,429,819	\$1,498,308,279	\$674,121,540	\$2,172,429,819	
Total Assessed Value	\$15,275,935,565	\$9,978,749,815	\$5,297,185,750	\$15,275,935,565	
EXEMPTIONS:					
Aged 0 - 65	\$82,049,273	\$40,917,362	\$41,131,911	\$82,049,273	0.54%
Veterans	\$189,873,782	\$117,741,388	\$72,132,394	\$189,873,782	1.24%
Clergy	\$75,000	\$40,500	\$34,500	\$75,000	0.00%
Agriculture Bldgs.	\$6,991,166	\$6,991,166	\$0	\$6,991,166	0.05%
Agriculture Land	\$84,070,358	\$83,866,256	\$204,102	\$84,070,358	0.55%
Paraplegic	\$12,301,236	\$5,852,370	\$6,448,866	\$12,301,236	0.08%
Other Partial Exemptions	\$57,348,177	\$33,579,573	\$23,768,604	\$57,348,177	0.38%
Wholly Exempt Property	\$3,924,794,401	\$2,564,340,948	\$1,360,453,453	\$3,924,794,401	25.69%
Total County Exemptions	\$4,357,503,393	\$2,853,329,563	\$1,504,173,830	\$4,357,503,393	28.53%
Total County Taxable Value	\$10,918,432,172	\$7,125,420,252	\$3,793,011,920	\$10,918,432,172	71.47%

Equalized Total Assessed Value 26,449,164,655

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	379	269,310,406	1.02
12350	PUBLIC AUTHORITY - STATE	RPTL 412	83	3,724,977,770	14.08
12370	STATE AUTHORITIES SPECIFIED	RPTL 412	9	30,985,959	0.12
13100	CO - GENERALLY	RPTL 406(1)	80	143,009,856	0.54
13350	CITY - GENERALLY	RPTL 406(1)	418	531,757,983	2.01
13380	CITY - NOT EX BY RPTL 406(1)	GEN MUNY L 411	7	953,333	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	303	80,679,457	0.31
13510	TOWN - CEMETERY LAND	RPTL 446	20	4,073,701	0.02
13650	VG - GENERALLY	RPTL 406(1)	49	15,791,385	0.06
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	61,774	0.00
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	16,290	0.00
13800	SCHOOL DISTRICT	RPTL 408	99	749,821,809	2.83
13850	BOCES	RPTL 408	3	18,710,000	0.07
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	19	136,903,550	0.52
14100	USA - GENERALLY	RPTL 400(1)	27	61,359,660	0.23
14110	USA - SPECIFIED USES	STATE L 54	8	51,434,033	0.19
14300	INDIAN RESERVATION	RPTL 454	48	317,537,479	1.20
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	238	682,079,294	2.58
18060	URBAN REN: OWNER-MUN U R AGENCY	GEN MUNY 555 & 560	8	2,238,704	0.01
18100	HOUSING: OWNER - MUNICIPALITY	P H FI L 36-a(2)	10	24,310,000	0.09
18180	UDC OWNED NON-HOUSING PROJECT	MC K UCON L 6272	3	267,407	0.00
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	41	9,435,590	0.04
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	447	215,126,456	0.81
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	13	22,441,210	0.08
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	88	71,447,507	0.27
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	26	148,430,096	0.56
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	56	39,900,686	0.15
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	82	44,823,142	0.17
25600	NONPROFIT HEALTH MAINTENANCE ORG	RPTL 486-a	5	5,789,693	0.02
26100	VETERANS ORGANIZATION	RPTL 452	16	4,179,031	0.02
26250	HISTORICAL SOCIETY	RPTL 444	11	3,105,243	0.01
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	72	39,871,561	0.15
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	95	13,646,996	0.05

Equalized Total Assessed Value 26,449,164,655

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
28100	NOT-FOR-PROFIT HOUSING CO	RPTL 422	5	12,392,407	0.05
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	7	12,618,689	0.05
28120	NOT-FOR-PROFIT HOUSING CO	RPTL 422	36	59,194,109	0.22
28220	URBAN REN:OWNER-COMM DEV CORP	P H F I L 260	40	1,828,519	0.01
28520	NOT-FOR-PROFIT NURSING HOME CO	RPTL 422	3	60,529,343	0.23
28550	NOT-FOR-PROFIT HOUS CO-SR CITS CTR	RPTL 422	2	1,114,000	0.00
30300	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	71	13,961,102	0.05
33401	TAX SALE - CITY OWNED	RPTL 406(5)	3	56,300	0.00
38260	MUN HSNL AUTH -NYS AIDED	PUB HSNL L 52(4)&(5)	29	51,832,336	0.20
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	56	271,156	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	6	11,850	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	245	17,498,525	0.07
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	7	405,690	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2,210	41,786,210	0.16
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,031	20,542,374	0.08
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1,134	20,478,308	0.08
41125	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	38	786,600	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,737	54,938,989	0.21
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	914	30,361,245	0.11
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	767	22,975,737	0.09
41135	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	27	931,500	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	963	49,412,162	0.19
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	529	28,779,738	0.11
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	323	13,606,030	0.05
41145	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	40	2,497,129	0.01
41162	COLD WAR VETERANS (15%)	RPTL 458-b	650	10,494,591	0.04
41172	COLD WAR VETERANS (DISABLED)	RPTL 458-b	75	2,716,068	0.01
41300	PARAPLEGIC VETS	RPTL 458(3)	12	4,159,779	0.02
41400	CLERGY	RPTL 460	50	140,862	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	112	9,278,486	0.04
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,716	110,833,434	0.42
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	138	9,707,671	0.04
41750	AG LAND ELIGIBLE FOR AG ASSMT	AG-MKTS 305(7)	12	267,735	0.00

Equalized Total Assessed Value 26,449,164,655

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	409	28,828,432	0.11
41801	PERSONS AGE 65 OR OVER	RPTL 467	523	29,342,155	0.11
41802	PERSONS AGE 65 OR OVER	RPTL 467	1,036	70,806,439	0.27
41805	PERSONS AGE 65 OR OVER	RPTL 467	209	19,263,686	0.07
41900	PHYSICALLY DISABLED	RPTL 459	13	439,848	0.00
41901	PHYSICALLY DISABLED	RPTL 459	3	44,623	0.00
41930	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	19	1,887,553	0.01
41931	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	128	6,226,338	0.02
41932	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	103	6,634,498	0.03
41935	DISABILITIES AND LIMITED INCOMES	RPTL 459-c	29	2,412,489	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	28	1,499,292	0.01
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	486,316	0.00
42130	FARM OR FOOD PROCESSING LABOR CAMPS	RPTL 483-d	35	3,327,631	0.01
44210	HOME IMPROVEMENTS	RPTL 421-f	83	1,132,993	0.00
44212	HOME IMPROVEMENTS	RPTL 421-f	183	3,939,753	0.01
47200	RAILROAD - PARTIALLY EXEMPT	RPTL 489-d&dd	1	334,856	0.00
47590	Mix-use Properties outside NYC	RPTL S485-a	6	1,967,481	0.01
47610	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	99	7,025,247	0.03
47611	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	24	1,408,694	0.01
47612	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	29	5,973,155	0.02
47615	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	2	30,115	0.00
47842	Green Bldg LEED - Silver	RPTL S470	8	3,670,441	0.01
47852	Green Bldg LEED - Gold	RPTL S470	7	2,736,129	0.01
47862	Green Bldg LEED - Platinum	RPTL S470	2	448,217	0.00
47900	FAIR POLLUTION CONTROL FACILITY	RPTL 477-a	1	1,125,447	0.00
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	15	20,980,922	0.08
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	1,521,154	0.01
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	4	1,113,854	0.00
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	1	732,692	0.00

Equalized Total Assessed Value 26,449,164,655

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
51002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	53	1,038,300	0.00
Total Exemptions Exclusive of System Exemptions:			18,760	8,356,226,185	31.59
Total System Exemptions:			53	1,038,300	0.00
Totals:			18,813	8,357,264,485	31.60

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

Amount, if any, attributable to payments in lieu of taxes: \$2,110,138

SECTION III

Tax Rate Information

- Aggregate Tax Rates by Municipality
 - Village & City Tax Levy 2023-2024
 - School Tax Levy
- Analysis of Change in School Tax Levy

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2023-2024 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	5.101061	1.243397			
IN CITY LKPT SD**				17.282036	23.626494
IN NEWFANE SD**				15.153206	21.497664
IN NIAG-WHFD SD H				11.428758	17.773216
IN NIAG-WHFD SD NH				15.287114	21.631572
IN STARPOINT SD				13.557581	19.902039
IN WILSON SD				15.595058	21.939516
HARTLAND 292289	8.745099	2.709844			
IN BARKER SD**				17.265353	28.720296
IN MEDINA SD**				24.116338	35.571281
IN ROY-HART SD**				24.819043	36.273986
V. MIDDLEPORT 292201	8.745099	2.709765	12.551847		
IN ROY-HART SD**				24.819043	48.825754
LEWISTON 292489	11.271914	0.799966			
IN LEW-PORT SD				27.33226	39.40414
IN NIAG-WHFD SD H				24.923786	36.995666
IN NIAG-WHFD SD NH				33.304463	45.376343
V. LEWISTON 292401	11.271914	0.534545	7.964858		
IN LEW-PORT SD				27.33226	47.103577
T. LOCKPORT 292600	5.270609				
IN AKRON SD				10.287977	15.558586
IN CITY LKPT SD**				17.183495	22.454104
IN NEWFANE SD**				15.153206	20.423815
IN ROY-HART SD**				15.387806	20.658415
IN STARPOINT SD				13.560212	18.830821
NEWFANE 292800	10.081994				
IN BARKER SD**				20.585613	30.667607
IN NEWFANE SD**				29.140782	39.222776
IN WILSON SD				29.990497	40.072491
NIAGARA 293000	13.898491				
IN NIAG-WHFD SD H		2.455980		30.909705	47.264176
IN NIAG-WHFD SD NH		4.569265		41.843305	60.311061

Note: *Aggregate rate does not include special benefit rates

**Library tax included in rate

2023-2024 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	9.702294	0.444119			
IN CITY LKPT SD**				32.076238	42.222651
IN STARPOINT SD				25.581381	35.727794
PORTER 293489	9.994637	2.096099			
IN LEW-PORT SD				24.176832	36.267568
IN WILSON SD				29.968626	42.059362
V. YOUNGSTOWN 293401	9.994637	2.096095	7.695689		
IN LEW-PORT SD				24.176832	43.963253
ROYALTON 293689	8.674565	3.826652			
IN AKRON SD				16.593510	29.094727
IN ROY-HART SD**				24.819043	37.32026
IN STARPOINT SD				21.873302	34.374519
V. MIDDLEPORT 293601	8.674565	1.981692	12.551847		
IN ROY-HART SD**				24.819043	48.027147
SOMERSET 293889	10.033630	2.497538			
IN BARKER SD**				20.197206	32.728374
V. BARKER 293801	10.033630	2.497512	7.800000		
IN BARKER SD**				20.197206	40.528348
WHEATFIELD 294000	12.931837				
IN NIAG-WHFD SD H				28.502981	41.434818
IN NIAG-WHFD SD NH				38.729828	51.661665
IN STARPOINT SD				33.90057	46.832407
WILSON 294289	9.620572	3.261508			
IN NEWFANE SD**				28.061494	40.943576
IN WILSON SD				28.879738	41.76182
V. WILSON 294289	9.620572	3.261510	8.321340		
IN WILSON SD				28.879738	50.08316
C. LOCKPORT 290900	5.324465	10.729662			
IN CITY LKPT SD**				17.228984	33.283111
CITY NIAGARA FALLS	9.829997				
IN NIA FALLS SD H		19.373644		19.515714	48.719355
IN NIA FALLS SD NH		40.219597		19.515714	69.565308
CITY NO.TONAWANDA	10.123109	16.053100			
IN NO. TONAWANDA SD**				24.22425	50.400459

Note: Aggregate rate does not include special benefit rates

**Library tax included in rate

VILLAGE TAXES

2023 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	234	\$19,477,260	\$7.800000	\$162,863.37
LEWISTON (TOWN OF LEWISTON)	1189	\$159,896,311	\$7.764858	\$1,298,432.55
MIDDLEPORT (TOWN OF HARTLAND)	78	\$5,444,577	\$12.551847	\$68,339.50
MIDDLEPORT (TOWN OF ROYALTON)	626	\$48,630,581	\$12.551847	\$610,403.61
TOTAL MIDDLEPORT	704	\$54,075,158		\$678,743.11
WILSON (TOWN OF WILSON)	580	\$49,538,373	8.321340	\$481,700.00
YOUNGSTOWN (TOWN OF PORTER)	881	\$97,808,783	\$7.695689	\$772,521.19

CITY TAXES

2024 CITY TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,130	\$1,253,497,177	\$10.729662	\$13,449,600.44
CITY OF NIAGARA FALLS	22,774	\$1,294,428,468	H- \$19.373644 NH- \$40.219597	\$33,391,316.86
CITY OF NORTH TONAWANDA	12,765	\$1,271,015,246	16.053100	\$20,403,734.88

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[illegible]

LEWISTON 292489 / 292401 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$11.271914					\$8,225,884		\$8,225,884.00
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$11.271914			729,768,186		\$8,225,884		\$8,225,884.00
County Services-Village/Lewist.	\$11.271914					\$1,800,258		\$1,800,258.00
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$11.271914			159,711,819		\$1,800,258		\$1,800,258.00
"Total" County - Lewiston				889,480,005		\$10,026,142		\$10,026,142.00
WD 259 County water	\$0.902597		c	972,292,853		\$877,589		\$877,589.00
RD 291 County Refuse	\$0.092902			895,087,806		\$83,155		\$83,155.00
Erroneous assmts included in spec districts below								\$0.00
Unpaid village taxes								\$16,565.00
Unpaid school taxes								\$795,412.00
Omitted taxes & formerly exempt								\$22,375.00
County sewer								
CS 240 Capital	\$0.151840	5.07	PU	145,205,292	1,269.00	\$22,048	\$6,440	\$28,488.00
CS 241 Prim Units		225.72	PU		594.00		\$134,080	\$134,080.00
CS 241 Secondary Units		18.33	SU		597.00		\$10,943	\$10,943.00
CS 242 Secondary Units		18.33	SU		666.00		\$12,208	\$12,208.00
PAY COUNTY TREASURER								\$12,006,957.00
Lewiston town tax	\$0.799966			739,316,359		\$591,428		\$592,311.00
Lewiston town tax village	\$0.534545			161,378,246		\$86,264		\$86,457.00
Total Lewiston town tax				900,694,605		\$677,692		\$678,768.00
FP 241 Fire	\$2.004033			751,568,836		\$1,506,169		\$1,506,169.00
GS 241 Gas Light - Lewist. Hghts.		375.00			40.00		\$15,000	\$15,000.00
SD245 South Sewer	\$0.861244		c	85,457,806		\$73,600		\$73,600.00
SD246 South Sewer Non User		8.00	c fee		605.00		\$4,840	\$4,840.00
SD 243 Master Sewer	\$0.101345	35.90	c,mPU	694,283,360	4,244.00	\$70,362	\$152,360	\$222,726.81
SD 248 "			c					\$0.00
Total Master sewer								\$301,166.81
DR 291 Drainage #1		198.15	FEE		27.00		5350	\$5,350.00
RD 241 Refuse		88.55	PU		4,733.00		\$419,100	\$419,100.00
WD240 Water	\$1.008876		c	969,342,084		\$977,946		\$977,946.00
Town Charges								\$11,366.00
Unpaid Water 1								\$86,040.00
Unpaid Water 2								\$27,700.00
Unpaid Sewer								\$49,467.00
PAY TOWN SUPERVISOR								\$4,078,072.81
				LEWISTON TOWN BUDGET TOTAL			\$3,903,500	
LEWISTON TOTAL ALL							\$6	\$16,085,029.81

LOCKPORT 292600 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$5.270609					\$10,023,589		\$10,023,589.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$5.270609		c	1,901,789,465		\$10,023,589		\$10,023,589.00
WD 263 County water	\$0.415195			2,112,090,941		\$876,929		\$876,929.00
RD 291 County Refuse	\$0.042735			2,046,930,291		\$87,475		\$87,475.00
Unpaid school taxes								\$894,050.00
Erroneous assmts included in spec districts below								\$31.00
Omitted taxes & formerly exempt								\$9,153.00
PAY COUNTY TREASURER								\$11,891,227.00
WD 261 Water 1 - Capital	\$0.337221		c	\$1,995,619,568		\$672,965		\$672,951.60
WD 261 Water 1 - O&M	\$0.385894		m	\$1,931,097,618		\$745,199		\$745,199.00
WD262 Water #2	\$0.099995		c	116,516,373		\$11,651		\$11,651.00
Total water								\$1,429,801.60
FP 261 Fire Protection	\$0.908022			2,047,655,146		\$1,859,316		\$1,859,300.00
SD 261 Sewer #3A - Capital	\$0.833346		c	1,546,998,119		\$1,289,184		\$1,289,184.00
SD 261 " " Maintenan	\$1.515812		m	1,491,243,019		\$2,260,444		\$2,260,444.00
SD 262 Sewer #3B "	\$0.150000		c	519,106,522		\$77,866		\$77,866.00
Total Sewer								\$3,627,494.00
SD 264 Carlisle Sewer-Capital	\$1.537922		c	34,063,500		\$52,387		\$52,387.00
SD 264 Carlisle Sewer-O&M	\$0.864788		m	31,953,500		\$27,633		\$27,633.00
SD 265 Lincoln sewer	\$2.349131		c	11,022,800		\$25,894		\$25,894.00
RD 261 Refuse(inclds Carlisle)		\$225.00	mPU		5,948.00		\$1,338,300	\$1,338,300.00
LD 261 Carlisle Light & Sdwk	\$0.919877		m	32,069,500		\$29,500		\$29,500.00
LD 262 Rapids light		52.63			57.00		\$3,000	\$3,000.00
Town Charge								\$1,000.00
Unpaid water								\$112,204.00
Unpaid sewer								\$59,584.00
Unpaid refuse								\$2,218.00
PAY TOWN SUPERVISOR								\$8,568,315.60
				LOCKPORT TOWN BUDGET TOTAL			\$8,393,310	
LOCKPORT TOTAL ALL							\$2	\$20,459,542.60

NEWFANE 292800 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$10.081994					\$4,209,780		\$4,209,780.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$10.081994			417,554,290		\$4,209,780		\$4,209,780.00
WD 283 County Water	\$0.798452		c	475,019,168		\$379,280		\$379,280.00
Unpaid School tax								\$639,672.00
Erroneous assmts included in Spec Districts below								\$0
Omitted Tax & FE								\$13,361.00
PAY COUNTY TREASURER								\$5,242,093.00
FP281 Fire Protection	\$1.790289			437,217,113		\$782,745		\$782,745.00
LD 281 Light	\$0.194935			423,218,567		\$82,500		\$82,500.00
RD 281 Refuse		\$193.01			4,033.00		\$778,390	\$778,407.48
RD282 Cart Fee		#DIV/0!						\$0.00
RD283 Cart Service Fee		55.00	SU		222.00		\$12,210	\$12,210.00
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		\$63.22	cPU		3,764.00		\$237,971	\$237,971.00
WD 284 Fee per parcel		\$10.00	FEE		4,318.00		\$43,180	\$43,180.00
WD 285 Water District "Mobiles"		\$40.00	PU		440.00		\$17,600	\$17,600.00
NEWFANE TOWN SEWER								
SS 281 UN&FEE		\$248.72	m PU		3,050.50		\$758,712	\$758,712.00
SS 281 FEE PER PARCEL		5.00	FEE		2,119.00		\$10,595	\$10,595.00
SS 282(1)1-100'		0.079997	c PU		174,380.60		\$13,950	\$13,950.00
SS 282(2) 101- 300'		0.060007	c PU		62,476.39		\$3,749	\$3,749.00
SS 282(3) > 300'		0.050017	c PU		21,452.82		\$1,073	\$1,073.00
TOTAL TOWN SEWER								
Unpaid Water								\$172,350.00
Unpaid Sewer								\$92,015.00
Town Charges								\$4,152.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								NEWFANE TOWN BUDGET TOTA \$2,742,692 \$3,011,209.48
NEWFANE TOTAL ALL							\$17	\$8,253,302.48

PENDLETON 293200 TAX LEVY 2024	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$9.702294					\$5,268,444		\$5,268,444.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$9.702294			\$543,010,131		\$5,268,444		\$5,268,444.00
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.783387		c	604,845,723		\$473,828		\$473,828.00
RD 291 County Refuse	\$0.080631			572,196,396		\$46,137		\$46,137.00
CS320 County Sew Cap	\$0.131789	5.07	PU	\$605,036,598	3,443.00	\$79,737	\$17,472	\$97,209.00
CS 321 " User		225.72	PU		1,900.00		\$428,874	\$428,874.00
CS 321 S.U.		18.33	SU		2,054.00		\$37,651	\$37,651.00
CS 322 S.U. Non User		18.330000	SU		1,383.00		\$25,351	\$25,351.00
Unpaid School taxes								\$399,803.00
Erroneous assmts included in Spec Districts below								\$371.00
Omitted tax & F.Exempt								\$6,918.00
Pay County Treasurer								\$6,784,586.00
Pendleton Highway Tax	\$0.444119			547,796,670		\$243,287		\$243,287.00
FD 321 Pendl fire	\$1.116630			568,219,374		\$634,491		\$634,491.00
WD 321 WTR #1)	\$0.014919		c	570,223,606		\$8,507		\$8,488.73
" "	\$0.185809		m	538,188,206		\$100,000		\$100,000.00
WD 322 " #2	\$0.051596		c	28,936,133		\$1,493		\$1,493.00
RD 321 Refuse		\$217.14	m PU		2,692.00		\$584,535	\$584,164.00
Sewer #1								
SS320 Swr-1-gpu UNITS		\$0.00	c PU		814.22			\$0
SS321 Se 1 im cap/lat FEE		\$0.00	c FEE		1,064.00			\$0
SS321 Se 1 im cap/lat <200' UN		\$0.0000	c PU		125,763.10			\$0
SS322 Se 1 im cap/lat >200' UN		\$0.0000	c PU		24,594.51			\$0
SS323 Pen se potential FEE		\$0.00	c FEE		563.00			\$0
Total Sewer #1								
Sewer #2								
SS326 Swr-2-gpu UNITS		\$0.00	c PU		28.00			\$0
SS327 Se 2 im cap/lat FEE		\$0.00	c FEE		53.00			\$0
SS327 Se 1 im cap/lat <200' UN		\$0.0000	c PU		7,549.54			\$0
SS328 Se 1 im cap/lat >200' UN		\$0.0000	c PU		2,219.43			\$0
Total Sewer #2								
Sewer #3								
SS331 Swr-3-gpu UNITS		\$0.00	c PU		8.00			\$0
RD 322 Refuse- Add'l Svcs		\$55.00	PU		246.00		\$13,530.00	\$13,530
SW 321 Storm WD Brauer		\$65.00	PU		50.00		\$3,250.00	\$3,250
Total Sewer #3								
Unpaid Sewer								\$32,480.00
Unpaid Refuse								\$5,235.00
Unpaid Water								\$81,861.00
Town Charge								\$0.00
Pay Town Supervisor								
PENDLETON TOWN BUDGET TOTAL						\$1,588,703.73	\$1,708,279.73	
Total Pendleton All								(\$18) \$8,492,865.73

PORTER 293489 / 293401 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$9.994637					\$3,105,808		\$3,105,808.00
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$9.994637			310,747,427		\$3,105,808		\$3,105,808.00
County Services-Village/Ynstwn..	\$9.994637					\$981,076		\$981,076.00
NYS Medicaid - Village/Yngstn.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$9.994637			98,160,256		\$981,076		\$981,076.00
"Total" County - Porter				408,907,683		\$4,086,884		\$4,086,884.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.798451		c	332,893,448		\$265,799		\$265,799.00
RD 291 County Refuse	\$0.082182			419,459,477		\$34,472		\$34,472.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village Tax								\$22,041.00
Unpaid School Tax								\$444,075.00
Ag District payment								
Omitted Tax & FE								\$7,171.00
PAY COUNTY TREASURER								\$4,860,442.00
Porter Town tax TOV	\$2.096099			311,866,523		\$653,703		\$654,888.00
Porter Town Tax Vlg.	\$2.096095			98,527,981		\$206,524		\$206,898.00
Total				\$410,394,504		\$860,227		
RD 341 Refuse		\$201.51			1,985.00		\$400,000	\$400,000.00
LD 341 Ransomvl Light #1	\$0.301933			33,119,893		\$10,000		\$10,000.00
FD 341 Yngstwm. Fire Protection	\$1.051585			186,988,236		\$196,634		\$196,632.76
FD 342 Ransomvl. Fire "District"	\$1.984326			131,530,812		\$261,000		\$261,000.00
RO 347 Mal Grov Road District.		#DIV/0!	PU					\$0.00
" "		#DIV/0!	SU					\$0.00
SD 344 Porter Lateral		#DIV/0!	c cPU					\$0.00
" "		#DIV/0!	cSU					\$0.00
SD 345 Indirect Sewer	\$0.000000			7,332,700				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00	c PU		201.00		\$50,250	\$50,250.00
" " - Undevlp'd		\$50.00	cSU		48.00		\$2,400	\$2,400.00
" " - Non Benefitted			MT					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
RD 348 Harrison Lane Imp			MT					\$12,125.00
Town Charge								\$0.00
Unpaid Water								\$54,374.00
Unpaid Sewer								\$19,996.00
Unpaid Refuse								\$2,805.00
US292 Unpaid W/S Fee								\$35,100.00
PAY TOWN SUPERVISOR				PORTER TOWN BUDGET TOTAL			\$1,794,219	\$1,906,493.76
PORTER GRAND TOTAL							(\$1)	\$6,766,935.76

ROYALTON 293689 / 293601 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Royalton/TOV	\$8.674565					\$3,386,873		\$3,386,873.00
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$8.674565			\$390,437,203		\$3,386,873		\$3,386,873.00
County Services-Village/Mdlpt.	\$8.674565					\$414,196		\$414,196.00
NYS Medicaid - Village/Mdlpt.	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Middleport	\$8.674565			\$47,748,346		\$414,196		\$414,196.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.669668		c	488,986,975		\$327,459		\$327,459.00
RD 291 County Refuse	0.0689261			466,760,775		32172		\$32,172.00
Erroneous assmts included in Spec Districts below								\$249.00
Unpaid Village Taxes								\$38,347.00
Unpaid School Taxes								\$505,244.00
Omitted Tax & F.Exempt								\$4,154.00
Pay County Treasurer								\$4,708,694.00
Town Tax(tov)	\$3.826652			\$395,772,380		\$1,514,483		\$1,515,203.00
Town Tax(vlg)	\$1.981692			\$48,318,810		\$95,753		\$95,841.00
Total Town Tax				\$444,091,190		\$1,610,236		
DR 361 Royalton Drainage	\$0.208031		m	\$416,057,545		\$86,553		\$86,553.00
LD 361 Gasport Light	\$0.521642		m	\$34,506,439		\$18,000		\$18,000.00
SD 361 Gasport Sewer O+M	\$5.083666		m	\$33,681,400		\$171,225		\$171,225.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$39,904,100				\$0.00
WD 367 Water Imprv - Pr Un		\$250.00	cPU		2,411.00		\$602,750	\$602,750.21
WD 367 Water Improv - Sec Un		50.000000	cSU		61.00		\$3,050	\$3,050.00
WD 368 Water Unimproved - Pr Un		10.000000	cPU		548.00		\$5,480	\$5,480.00
WD 368 Water Unimproved - Sec Un		1.000000	cSU		274.00		\$274	\$274.00
RD362 Refuse		250.000000	m		2522		630500	630500
FD 361 Fire "District" Gasport	\$1.303189			34,961,937		45562		\$45,562.00
FP 361 Royalton Fire Protection	\$1.451846			380,016,287		551725		\$551,725.00
PD361 Paving District		0.000000	PU					\$0.00
TC 291 Town Charge								\$2,825.00
UR 291 Unpaid Refuse								\$591.00
US 291 Unpaid Sewer								\$21,365.00
UW 291 Unpaid Water								\$118,233.00
Pay Town Supervisor							3726163.21	3869177.21
Royalton Total All							0.210000001	8577871.21

SOMERSET 293889 / 293801 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	10.11 LEVY	TOTAL LEVY
County Services - Somerset/TOV	\$10.033630					\$1,367,234		\$1,367,234.00
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$10.033630			\$136,265,176		\$1,367,234		\$1,367,234.00
County Services-Village/Barker	\$10.033630					\$189,487		\$189,487.00
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Barker	\$10.033630			\$18,885,152		\$189,487		\$189,487.00
"Total" County - Somerset				\$155,150,328		\$1,556,721		\$1,556,721.00
Other expenses due County				0		\$0		\$0.00
WD 384 County Water	\$0.783385		c	\$189,049,979		\$148,099		\$148,099.00
RD 291 County Refuse	\$0.080634			\$167,992,979		\$13,546		\$13,546.00
Unpaid Village Tax								\$5,401.00
Unpaid School Tax								\$436,459.00
Omitted tax & FE								\$2,905.00
Erroneous assmts included in Spec Districts below								\$412.00
PAY COUNTY TREASURER								\$2,163,543.00
Town Tax TOV	\$2.497538			136,996,895		\$342,155		\$342,493.00
Town Tax VLG	\$2.497512			18,976,887		\$47,395		\$47,442.00
Total Town Tax				155,973,782		\$389,550		\$389,935.00
FD 381 Fire Protection	\$1.489029			168,000,070		\$250,157		\$250,000.00
LD 381 Light	\$0.443017			9,029,000		\$4,000		\$4,000.00
RD 381 Refuse		\$220.00			931.00		\$204,820	\$204,820.00
RD 382 REFUSE		\$48.00			64.00		\$3,072	\$3,072.00
SD 390 Sewer UN	\$0.180003	\$125.00	c cPU	64,110,219	744.00	\$11,540	\$93,000	\$104,540.00
SD 391 Sewer < 300'		\$0.21	cPU		69,787.16		\$14,656	\$14,656.00
SD 392 Sewer >300'		\$0.02	cPU		11,640.76		\$291	\$291.00
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	\$0.160002		c	161,148,009		\$25,784		\$25,782.46
WD 382 Water #2a	\$0.04		c	162,670,009		\$6,530		\$6,507.00
WD 385 Water	0.12027491		c	1,396,800		168		\$168.00
Unpaid Refuse								\$96.00
Unpaid Water								\$9,519.00
Unpaid Sewer								\$7,262.00
Town Charge								\$10,400.00
PAY SUPERVISOR								\$1,059,848.46
				SOMERSET TOWN BUDGET TOTAL			\$1,032,571	
SOMERSET TOTAL ALL							(\$2)	\$3,223,391.46

2023 Final Roll Parcel Count & Equalization Table

MUNICIPALITY		PARCELS	TOTAL ASSESSED VALUE	TOTAL TAXABLE VALUE	CURRENT MODIFIED COUNTY TAXABLE	2023 FINAL EQUITY RATE FOR CURRENT PURPOSES	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MODIFIED TAXABLE
CAMBRIA		2715	\$931,354,199	\$725,009,535	\$725,125,971	100.00%	\$725,125,971	4.01302%
HARTLAND	Town outside Village	80	\$5,534,533	\$5,321,038	\$181,645,886	62.00%	\$292,977,235	1.62141%
	Village of Middleport	1979	\$195,666,495	\$176,311,783				
	Total	2059	\$201,201,028	\$181,632,821				
LEWISTON	Town outside Village	1217	\$193,033,199	\$159,761,819	\$889,885,470	46.00%	\$1,934,533,630	10.70617%
	Village of Lewiston	5822	\$2,460,818,761	\$729,793,186				
	Total	7039	\$2,653,851,960	\$889,555,005				
TOWN of LOCKPORT		7541	\$2,120,204,705	\$1,904,229,465	\$1,903,629,750	100.00%	\$1,903,629,750	10.53514%
NEWFANE		4383	\$476,699,502	\$417,632,290	\$417,740,764	52.00%	\$803,347,623	4.44592%
NIAGARA		3727	\$444,271,330	\$275,838,944	\$276,416,139	37.00%	\$747,070,646	4.13447%
PENDLETON		3248	\$608,544,468	\$543,010,131	\$543,059,631	53.00%	\$1,024,640,813	5.67061%
PORTER	Town outside Village	919	\$106,927,679	\$98,160,256	\$409,023,133	52.00%	\$786,582,948	4.35314%
	Village of Youngstown	2570	\$339,407,269	\$310,747,427				
	Total	3489	\$446,334,948	\$408,907,683				
ROYALTON	Town outside Village	657	\$60,939,430	\$47,748,346	\$438,261,847	62.00%	\$706,873,947	3.91201%
	Village of Middleport	3294	\$433,835,175	\$390,437,203				
	Total	3951	\$494,774,605	\$438,185,549				
SOMERSET	Town outside Village	244	\$26,492,061	\$18,885,152	\$155,397,013	53.00%	\$293,201,911	1.62265%
	Village of Barker	1355	\$159,797,246	\$136,268,576				
	Total	1599	\$186,289,307	\$155,153,728				
WHEATFIELD		7809	\$1,095,194,300	\$898,414,966	\$897,850,087	40.00%	\$2,244,625,218	12.42229%
WILSON	Town outside Village	581	\$62,928,276	\$47,878,715	\$292,137,247	54.00%	\$540,994,902	2.99399%
	Village of Wilson	2533	\$259,756,762	\$244,067,655				
	Total	3114	\$322,685,038	\$291,946,370				
CITY of LOCKPORT:		8130	\$1,445,326,015	\$1,247,736,617	\$1,242,974,344	100.00%	\$1,242,974,344	6.87891%
CITY of NIAGARA FALLS		22,774	\$2,363,773,532	\$1,286,361,286	\$1,287,989,905	54.00%	\$2,385,166,491	13.20008%
CITY of N. TONAWANDA		12765	\$1,493,492,016	\$1,264,099,830	\$1,267,547,908	52.00%	\$2,437,592,131	13.49021%
GRAND TOTAL		94,343	\$15,283,996,953	\$10,927,714,220	\$10,928,685,095		\$18,069,337,560	100.00%

WHEATFIELD 294000 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services	\$12.931837					\$11,599,751		\$11,599,751.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$12.931837			896,991,766		\$11,599,751		\$11,599,751.00
WD 404 County Water	\$1.037987		c	\$1,068,665,068		\$1,109,260		\$1,109,260.00
RD 291 County Refuse	\$0.106837			\$975,507,169		\$104,220		\$104,220.00
995465								
Unpaid School Taxes								
County Sewer								
CS 400 County Sewer CAP	\$0.174619	\$5.08	PU	\$1,033,598,475	11,490.00	\$180,486	\$58,308	\$238,794.00
CS 401 Primary User Unit		\$225.72	PU		10,291.00		\$2,322,919	\$2,322,919.00
CS 401 Secondary User		\$18.33	SU		10,935.00		\$200,443	\$200,443.00
CS 402 Non User - Sec. Un.		\$18.33	SU		505.00		\$9,257	\$9,257.00
Erroneous assmts included in Spec Districts below								\$646.00
Omitted Taxes & F.Ex								\$9,139.00
PAY COUNTY TREASURER								\$16,589,894.00
Wheatfield Hghwy/Town Tax	\$0.000000			\$913,110,298		\$0		\$0.00
LD 401 Light #1 Frnt. Ft.		0.078938	PU		46,872.48		\$3,700	\$3,700.00
LD 402 Light #1 Units		10.00	PU		370.00		\$3,700	\$3,700.00
LD 403 Light #2		0.000386	SU		10,369,177.30		\$4,000	\$4,000.00
LD 405 Light #3 Ashwood		0.010640	\$U/Sq Ft		1,738,674.23		\$18,500	\$18,500.00
WD 401 Wheatfield water	none		c					\$0.00
WD 403 Wheatfield water FT.	none		PU					\$0.00
SD 401 Master Sewer User	\$1.016986		c	\$991,623,273		\$1,008,467		\$1,008,480
SD 402 Master Sewer Non User	\$0.399999		c	\$79,807,674		\$31,923		\$31,923
WD 406 Summit Water	resident.	0.000000	SU	residential	4,678,070.00			\$0
WD 407 Liberty Dr. Water	industr.	0.000000	SU	industrial	10,369,177.30			\$0
FP 401 Fire Protection	\$1.746754			\$976,118,803		\$1,705,039		\$1,705,000.00
WD 402 Sawyer Dr. Lateral		0.000000	SU		2.00			\$0.00
RD 403 Refuse - USER		\$216.95	PU		6,420.00		\$1,392,808	\$1,392,225.00
" " NON USER		5.00	SU		1,555.00		\$7,775	\$7,775.00
LD 406 Woodlands Lighting		58.333333	PU		48		2800	2800
LD 407 Brookfield Lighting		35.555556	PU		45		1600	1600
LD 408 Whistling Straits Lighting		29.268293	PU		41		1200	1200
SD 410 Inducon Sewer		0	SU		7,174,777.08			\$0.00
WD 408 Inducon Water		0.000000	SU		7,175,047.08			\$0.00
Town Charges								\$8,850.00
Unpaid WaterUnpaid Water								\$123,232.00
Unpaid SewerUnpaid Sewer								\$32,857.00
Unpaid RefuseUnpaid Refuse								\$515.00
PAY SUPERVISOR								\$4,346,356.85
WHEATFIELD TOWN BUDGET TOTAL								\$4,180,903.00
WHEATFIELD TOTAL ALL							\$36	\$20,936,250.85

WILSON 294289 / 294201 TAX LEVY 2024	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Wilson/TOV	\$9.620572					\$2,348,070		\$2,348,070.00
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Wilson/TOV	\$9.620572			\$244,067,655		\$2,348,070		\$2,348,070.00
County Services-Village of Wilso	\$9.620572					\$460,621		\$460,621.00
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$9.620572			\$47,878,715		\$460,621		\$460,621.00
"Total" County - Wilson				\$291,946,370		\$2,808,691		\$2,808,691.00
WD 425 County Water	\$0.768880		c	\$321,751,214		\$247,388		\$247,388.00
RD 291 County Refuse						\$0		\$0.00
Erroneous assmts included in Spec Districts below								\$0.00
Unpaid Village tax								\$5,825.00
Unpaid School tax								\$386,629.00
Omitted Taxes & F.EX								\$4,503.00
PAY COUNTY TREASURER								\$3,453,036.00
Town Tax TOV	\$3.261508			\$245,679,888		\$801,287		\$802,551.00
Town Tax VLG	\$3.261510			\$48,097,045		\$156,869		\$157,116.00
Total Town Tax				\$293,776,933		\$958,156		
LD 421 Light #2 - Sunset	\$0.426097		m	\$7,040,650		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$742.23	c	\$7,032,600	84.00		\$62,347	\$62,347.00
WD 421 Water #1 - Capital	\$0.000000		c	\$257,291,711		\$0		\$0.18
" " Water #1 - O & M.	\$0.456261			\$254,863,011		\$116,284		\$116,284.00
WD 422 Water #2 - Capital	\$0.000000		c	\$4,356,954				\$0.00
FR 420 Firemens Retrmt.	\$0.412858			\$290,657,025		\$120,000		\$120,000.00
Wilson Library Fund	\$0.338737			\$293,776,933		\$99,513		\$99,513.00
Unpaid Water								\$33,405.00
TC 291 Town Charges								\$10,852.00
PAY SUPERVISOR								\$1,405,068.18
WILSON TOWN BUDGET TOTAL						\$1,360,811		
WILSON TOTAL ALL							\$0	\$4,858,104.18

2023-2024 SCHOOL TAX RATES BY SCHOOL DISTRICT

School District / Town	# of Parcels	Total Taxable	TAX RATE	Tax Levy
<u>AKRON CSD</u>				
LOCKPORT	45	\$7,543,574	10.287977	\$77,608.12
ROYALTON	712	\$123,159,947	16.593510	\$2,043,655.81
TOTAL	757	\$130,703,521		\$2,121,263.93
<u>BARKER CSD</u>				
HARTLAND	983	\$87,962,357	16.985021	\$1,494,042.48
HARTLAND LIBRARY			0.280332	\$24,658.66
NEWFANE	109	\$11,024,744	20.251371	\$223,266.18
NEWFANE LIBRARY			0.334242	\$3,684.93
SOMERSET	1,599	\$158,441,304	19.869270	\$3,148,113.05
SOMERSET LIBRARY			0.327936	\$51,958.61
TOTAL	2,691	\$257,428,405		\$4,945,724
<u>LEWISTON-PORTER CSD</u>				
LEWISTON	5,741	\$781,083,017	27.332260	\$21,348,764.10
PORTER	2,743	\$341,606,761	24.176832	\$8,258,969.27
TOTAL	8,484	\$1,122,689,778		\$29,607,733
<u>LOCKPORT SD</u>				
LOCKPORT CITY	8,130	\$1,255,431,117	16.583218	\$20,819,087.90
LOCKPORT CITY LIBRARY			0.645766	\$810,714.73
CAMBRIA	74	\$17,631,597	16.634281	\$293,288.94
CAMBRIA LIBRARY			0.647755	\$11,420.96
LOCKPORT TOWN	5,077	\$1,249,753,482	16.539434	\$20,670,215.23
LOCKPORT TOWN LIBRARY			0.644061	\$804,917.48
PENDLETON	79	\$18,803,883	30.873976	\$580,550.63
PENDLETON LIBRARY			1.202262	\$22,607.19
TOTAL	13,360	\$2,541,620,079		\$44,012,803.06
<u>MEDINA CSD</u>				
HARTLAND TOWN	52	\$4,134,938	22.625270	\$93,554.09
HARTLAND LIBRARY			1.491068	\$6,165.47
TOTAL	52	\$4,134,938		\$99,719.56
<u>NEWFANE CSD</u>				
CAMBRIA	77	\$16,812,627	15.019390	\$252,515.40
CAMBRIA LIBRARY			0.133816	\$2,249.80
LOCKPORT	531	\$111,452,899	15.019390	\$1,673,954.56
LOCKPORT LIBRARY			0.133816	\$14,914.18
NEWFANE	4,263	\$414,783,127	28.883443	\$11,980,364.81
NEWFANE LIBRARY			0.257339	\$106,739.88
WILSON	51	\$4,424,015	27.813686	\$123,048.16
WILSON LIBRARY			0.247808	\$1,096.31
TOTAL	4,922	\$547,472,668		\$14,154,883.09

2023-2024 SCHOOL TAX RATES BY SCHOOL DISTRICT

School District / Town	# of Parcels	Total Taxable	TAX RATE	Tax Levy
<u>NIAGARA FALLS SD</u>				
NIAGARA FALLS SD	22,774	\$1,323,497,016	19.515714	\$25,828,989.24
TOTAL	22,774	\$1,323,497,016		\$25,828,989.24
<u>NIAGARA-WHEATFIELD CSD</u>				
CAMBRIA HOMESTEAD	166	\$38,931,391	11.428758	\$444,937.45
CAMBRIA NON-HOMEST.	53	\$4,832,186	15.287114	\$73,870.18
LEWISTON HOMESTEAD	1,192	\$110,689,891	24.923786	\$2,758,811.16
LEWISTON NON-HOMEST.	127	\$14,034,210	33.304463	\$467,401.83
NIAGARA HOMESTEAD	2,817	\$160,520,367	30.909705	\$4,961,637.19
NIAGARA NON-HOMEST.	910	\$120,733,239	41.843305	\$5,051,877.74
WHEATFIELD HOMEST.	5,486	\$606,455,037	28.502981	\$17,285,776.40
WHEAT. NON-HOMEST.	778	\$132,411,199	38.729828	\$5,128,262.96
TOTAL	11,525	\$1,159,927,178		\$36,172,574.90
<u>NORTH TONAWANDA SD</u>				
NORTH TONAWANDA	12,765	\$1,303,112,381	23.119265	\$30,127,000.46
N. TONAWANDA LIBRARY			1.104985	\$1,439,919.63
TOTAL	12,422	\$1,291,251,520		\$31,566,920.10
<u>ROYALTON-HARTLAND CSD</u>				
HARTLAND	1024	\$93,490,234	24.557952	\$2,295,928.68
HARTLAND LIBRARY			0.261091	\$24,409.46
LOCKPORT	219	\$50,365,470	15.225930	\$766,861.12
LOCKPORT LIBRARY			0.161876	\$8,152.96
ROYALTON	3235	\$324,031,029	24.557952	\$7,957,538.46
ROYALTON LIBRARY			0.261091	\$84,601.59
TOTAL	4,364	\$463,383,502		\$11,137,492.26
<u>STARPOINT CSD</u>				
CAMBRIA	1810	\$514,686,784	13.557581	\$6,977,907.76
LOCKPORT	1669	\$504,547,100	13.560212	\$6,841,765.64
PENDLETON	3169	\$534,480,613	25.581381	\$13,672,752.20
ROYALTON	4	\$427,627	21.873302	\$9,353.61
WHEATFIELD	1570	\$172,417,446	33.900570	\$5,845,049.70
TOTAL	7,990	\$1,468,249,145		\$33,346,828.91
<u>WILSON CSD</u>				
CAMBRIA	556	\$141,437,096	15.595058	\$2,205,719.72
NEWFANE	11	\$463,927	29.990497	\$13,913.40
PORTER	746	\$75,521,447	29.968626	\$2,263,274.00
WILSON	3063	\$295,548,671	28.879738	\$8,535,368.18
TOTAL	4,291	\$458,794,596		\$13,018,275.30

Differences due to discrepancies in the tax levy

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY				
2022-2023 TO 2023-2024				

SCHOOL DISTRICT	2022-2023 TAX LEVY	2023-2024 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON - NC SHARE	\$2,345,303	\$2,121,264	-\$224,039	-9.55%
BARKER	\$4,918,750	\$4,865,422	-\$53,328	-1.08%
LEW-PORT	\$28,843,951	\$29,607,733	\$763,782	2.65%
LOCKPORT	\$41,500,286	\$42,363,143	\$862,857	2.08%
MEDINA - NC SHARE	\$93,779	\$93,544	-\$235	-0.25%
NEWFANE	\$13,890,973	\$13,524,852	-\$366,121	-2.64%
NIA. WHEATFIELD	\$35,411,457	\$36,172,575	\$761,118	2.15%
ROY- HART	\$11,098,964	\$11,020,328	-\$78,636	-0.71%
STARPOINT	\$32,075,491	\$33,346,829	\$1,271,338	3.96%
WILSON	\$12,689,987	\$13,018,275	\$328,288	2.59%
NO. TONAWANDA	\$29,711,000	\$30,127,000	\$416,000	1.40%
NIAGARA FALLS	\$21,768,941	\$25,828,989	\$4,060,048	18.65%
TOTAL	\$234,348,882	\$242,089,954	\$7,741,072	3.30%

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

2024 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2024 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 2024 tax levy:				Total Charge- backs
							Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$3,660,214	\$0	\$0	\$7,328	\$9,943	\$3,662,829	\$0	\$8,531	\$0.00	\$36,510	\$45,041
Hartland	\$1,478,859	\$0	\$0	\$2,961	\$3,826	\$1,479,724	\$78,000	\$6,803	\$0.00	\$27,696	\$112,499
Lewiston	\$9,764,934	\$0	\$0	\$19,551	\$22,375	\$9,767,758	\$135,000	\$20,626	\$0.00	\$125,133	\$280,759
Lockport	\$9,608,941	\$0	\$0	\$19,239	\$9,153	\$9,598,855	\$265,000	\$22,531	\$31.00	\$146,356	\$433,918
Newfane	\$4,055,053	\$0	\$0	\$8,119	\$13,361	\$4,060,295	\$80,000	\$13,331	\$0.00	\$69,515	\$162,846
Niagara	\$3,770,984	\$0	\$0	\$7,550	\$14,186	\$3,777,620	\$0	\$11,310	\$1,279.00	\$59,001	\$71,590
Pendleton	\$5,172,073	\$0	\$0	\$10,356	\$6,918	\$5,168,635	\$45,000	\$10,160	\$371.00	\$51,567	\$107,098
Porter	\$3,970,430	\$0	\$0	\$7,950	\$7,171	\$3,969,651	\$60,000	\$10,678	\$0.00	\$53,726	\$124,404
Royalton	\$3,568,083	\$0	\$0	\$7,144	\$4,154	\$3,565,093	\$170,000	\$12,105	\$249.00	\$58,025	\$240,379
Somerset	\$1,479,995	\$0	\$0	\$2,963	\$2,905	\$1,479,937	\$55,000	\$5,326	\$412.00	\$19,363	\$80,101
Wheatfield	\$11,330,181	\$0	\$0	\$22,685	\$9,139	\$11,316,635	\$134,000	\$23,106	\$646.00	\$135,149	\$292,901
Wilson	\$2,730,777	\$0	\$0	\$5,468	\$4,503	\$2,729,812	\$30,000	\$8,589	\$0.00	\$44,793	\$83,382
CITIES											
Lockport	\$6,274,154	\$0	\$0	\$12,562	\$14,613	\$6,276,205	\$153,000	\$26,826	\$0.00	\$174,500	\$354,326
Niagara Falls	\$12,039,591	\$0	\$0	\$24,106	\$35,457	\$12,050,942	\$275,000	\$7,885	\$0.00	\$346,557	\$629,442
No Tonawanda	\$12,304,219	\$0	\$0	\$24,636	\$24,914	\$12,304,497	\$170,000	\$53,041	\$0.00	\$293,996	\$517,037
TOTAL	\$91,208,488	\$0	\$0	\$182,618	\$182,618	\$91,208,488	\$1,650,000	\$240,848	\$2,988.00	\$1,641,887	\$3,535,723

2024 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	2023-2024 VILLAGE RELEVY	2023-2024 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
TOWNS								
Cambria	\$0	\$3,707,870	\$385,465	\$0	\$0	\$0	\$393,844.00	\$4,487,179.00
Hartland		\$1,592,223	\$134,413	\$13,654	\$0	\$2,219	\$246,565.00	\$1,989,074.00
Lewiston		\$10,048,517	\$877,589	\$83,155	\$185,718	\$16,565	\$795,412.00	\$12,006,956.00
Lockport (Town)		\$10,032,773	\$876,929	\$87,475	\$0	\$0	\$894,050.00	\$11,891,227.00
Newfane		\$4,223,141	\$379,280	\$0	\$0	\$0	\$639,672.00	\$5,242,093.00
Niagara		\$3,849,210	\$374,218	\$0	\$0	\$0	\$905,760.00	\$5,129,188.00
Pendleton		\$5,275,733	\$473,828	\$46,137	\$589,085	\$0	\$399,803.00	\$6,784,586.00
Porter	\$0	\$4,094,055	\$265,799	\$34,472	\$0	\$22,041	\$444,075.00	\$4,860,442.00
Royalton		\$3,805,472	\$327,459	\$32,172	\$0	\$38,347	\$505,244.00	\$4,708,694.00
Somerset		\$1,560,038	\$148,099	\$13,546	\$0	\$5,401	\$436,459.00	\$2,163,543.00
Wheatfield		\$11,609,536	\$1,109,260	\$104,220	\$2,771,414	\$0	\$995,465.00	\$16,589,895.00
Wilson		\$2,813,194	\$247,388	\$0	\$0	\$5,825	\$386,629.00	\$3,453,036.00
CITIES								
Lockport		\$6,630,531	\$0	\$56,894	\$0	\$0	\$0.00	\$6,687,425.00
Niagara Falls		\$12,680,384	\$0	\$117,011	\$0	\$0	\$0.00	\$12,797,395.00
No Tonawanda		\$12,821,534	\$0	\$109,793	\$0	\$0	\$0.00	\$12,931,327.00
TOTAL	\$0	\$94,744,211	\$5,599,727	\$698,529	\$3,546,217	\$90,398	\$7,042,978.00	\$111,722,060.00

2024 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	\$901,934.00	\$2,105,329.67	\$38,846.00	\$3,046,109.67	\$7,533,288.67
Hartland	\$495,346.00	\$0.00	\$964,498.08	\$25,737.00	\$1,485,581.08	\$3,474,655.08
Lewiston	\$482,536.00	\$196,232.00	\$3,224,731.81	\$174,573.00	\$4,078,072.81	\$16,085,028.81
Lockport (Town)	\$0.00	\$0.00	\$8,393,309.60	\$175,006.00	\$8,568,315.60	\$20,459,542.60
Newfane	\$0.00	\$0.00	\$2,742,692.48	\$268,517.00	\$3,011,209.48	\$8,253,302.48
Niagara	\$0.00	\$943,349.00	\$1,973,125.82	\$272,723.00	\$3,189,197.82	\$8,318,385.82
Pendleton	\$0.00	\$243,287.00	\$1,345,416.73	\$119,576.00	\$1,708,279.73	\$8,492,865.73
Porter	\$861,786.00	\$0.00	\$932,432.76	\$112,275.00	\$1,906,493.76	\$6,766,935.76
Royalton	\$838,407.00	\$772,637.00	\$2,115,119.21	\$143,014.00	\$3,869,177.21	\$8,577,871.21
Somerset	\$389,935.00	\$0.00	\$642,636.46	\$27,277.00	\$1,059,848.46	\$3,223,391.46
Wheatfield	\$0.00	\$0.00	\$4,180,902.85	\$165,454.00	\$4,346,356.85	\$20,936,251.85
Wilson	\$621,607.00	\$338,060.00	\$401,144.18	\$44,257.00	\$1,405,068.18	\$4,858,104.18
CITIES						\$6,782,421.02
Lockport						\$6,687,425.00
Niagara Falls						\$12,797,395.00
North Tonawanda						\$12,931,327.00
TOTAL	\$3,689,617.00	\$3,395,499.00	\$29,021,339.65	\$1,567,255.00	\$37,673,710.65	\$149,395,770.65

2024 NIAGARA COUNTY WATER DISTRICT TAX LEVY

JENNIFER BIEBER, EXECUTIVE DIRECTOR

TOWN	CODE	2023 TAXABLE VALUE	2023 EQ.RATE	PROJECTED EQ. FULL VALUE	2024 Tax Levy per budget	TAX RATE	% OF	PRIOR YEAR %	% Change
						2024 budget	2024 TAX LEVY		
CAMBRIA	WD203	\$928,396,623	100.00	\$928,396,623	\$385,465	\$0.415195	6.9%	7.3%	-6.1%
HARTLAND	WD223	\$200,716,294	62.00	\$323,735,958	\$134,413	\$0.669669	2.4%	2.3%	4.3%
LEWISTON	WD259	\$972,292,853	46.00	\$2,113,680,115	\$877,589	\$0.902597	15.7%	15.3%	2.3%
LOCKPORT	WD263	\$2,112,090,941	100.00	\$2,112,090,941	\$876,929	\$0.415195	15.7%	16.4%	-4.4%
NEWFANE	WD283	\$475,019,168	52.00	\$913,498,400	\$379,280	\$0.798451	6.8%	7.1%	-4.9%
NIAGARA	WD302	\$333,483,286	37.00	\$901,306,178	\$374,218	\$1.122148	6.7%	6.6%	0.6%
PENDLETON	WD324	\$604,845,723	53.00	\$1,141,218,345	\$473,828	\$0.783386	8.5%	8.1%	4.7%
PORTER	WD344	\$332,893,448	52.00	\$640,179,708	\$265,799	\$0.798451	4.7%	4.6%	4.3%
ROYALTON	WD364	\$488,986,975	62.00	\$788,688,669	\$327,459	\$0.669669	5.8%	5.8%	0.4%
SOMERSET	WD384	\$189,049,979	53.00	\$356,698,074	\$148,099	\$0.783386	2.6%	2.6%	0.8%
WHEATFIELD	WD404	\$1,068,665,068	40.00	\$2,671,662,670	\$1,109,260	\$1.037987	19.8%	19.5%	1.8%
WILSON	WD425	\$321,751,214	54.00	\$595,835,581	\$247,388	\$0.768879	4.4%	4.4%	1.4%
GRAND TOTALS		\$8,028,191,572		\$13,486,991,263	\$5,599,727				

FULL VALUE TAX RATE
\$0.42

\$5,599,727.2914

Niagara County Sewer District

2024 Tax Levy

Sewer District	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$45,649	\$210,483	\$256,132	\$256,132	\$0
Lewiston	\$28,488	\$157,231	\$185,719		\$185,719
Lockport	\$132,963	\$1,674,372	\$1,807,335	\$1,807,335	\$0
Niagara	\$58,304	\$727,947	\$786,251	\$786,251	\$0
Pendleton	\$97,209	\$491,876	\$589,085		\$589,085
Wheatfield	\$238,794	\$2,532,619	\$2,771,414		\$2,771,414
TOTALS	\$601,407	\$5,794,529	\$6,395,936	\$2,849,719	\$3,546,217

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

2024 County Refuse District Tax Rate Calculations

TOWN/CITY	NUMBER OF PARCELS	2023 TAXABLE VALUE	NYS 2023 Final EQ RATES	2023 EQUALIZED FULL VALUE	% of EQUALIZ ED FULL VALUE	2024 SHARE/LEVY	2024 NET TAX LEVY	2024 "ACTUAL" TAX RATE	2024 "FULL VALUE" TAX RATE
LOCKPORT (CITY)	8,104	\$ 1,331,332,982	100.00%	\$ 1,331,332,982	8.1%	\$ 56,894	\$ 56,894	0.042735	0.042735
NIAGARA FALLS	22,774	\$ 1,478,564,978	54.00%	\$ 2,738,083,293	16.8%	\$ 117,011	\$ 117,011	0.079138	0.042735
NORTH TONAWANDA	12,737	\$ 1,335,968,953	52.00%	\$ 2,569,171,063	15.7%	\$ 109,793	\$ 109,793	0.082182	0.042735
HARTLAND	2,059	\$ 198,089,994	62.00%	\$ 319,499,990	2.0%	\$ 13,654	\$ 13,654	0.068928	0.042735
LEWISTON	6,940	\$ 895,087,806	46.00%	\$ 1,945,843,057	11.9%	\$ 83,155	\$ 83,155	0.092902	0.042735
LOCKPORT (TOWN)	7,531	\$ 2,046,930,291	100.00%	\$ 2,046,930,291	12.5%	\$ 87,475	\$ 87,475	0.042735	0.042735
PENDLETON	3,235	\$ 572,196,396	53.00%	\$ 1,079,615,842	6.6%	\$ 46,137	\$ 46,137	0.080631	0.042735
PORTER	3,476	\$ 419,459,477	52.00%	\$ 806,652,840	4.9%	\$ 34,472	\$ 34,472	0.082182	0.042735
ROYALTON	3,947	\$ 466,760,775	62.00%	\$ 752,839,960	4.6%	\$ 32,172	\$ 32,172	0.068926	0.042735
SOMERSET	1,580	\$ 167,992,979	53.00%	\$ 316,967,885	1.9%	\$ 13,546	\$ 13,546	0.080634	0.042735
WHEATFIELD	7,786	\$ 975,507,169	40.00%	\$ 2,438,767,923	14.9%	\$ 104,220	\$ 104,220	0.106837	0.042735
								Average Tax Rate	
TOTAL	80,169	\$9,887,891,800		\$16,345,705,125	100.00%	\$698,529	\$698,529	0.075257	0.042735

<u>Municipality</u>	<u>TAX + 3%</u>	<u>TAX + 3% + 7%</u>
<u>AKRON CSD</u>		
LOCKPORT	\$1,986.56	\$2,125.62
ROYALTON	\$46,424.76	\$49,674.54
TOTAL	\$48,411.32	\$51,800.16

BARKER CSD		
HARTLAND	\$88,931.20	\$95,156.39
NEWFANE	\$9,727.31	\$10,408.22
SOMERSET	\$407,905.52	\$436,458.84
TOTAL	\$506,564.03	\$542,023.45

LEW-PORT CSD		
LEWISTON	\$532,773.45	\$570,067.53
PORTER	\$323,230.22	\$345,856.48
TOTAL	\$856,003.67	\$915,924.01

LOCKPORT CITY SD		
CAMBRIA	\$13,912.99	\$14,886.89
LOCKPORT	\$609,885.40	\$652,577.35
PENDLETON	\$54,876.10	\$58,717.43
TOTAL	\$678,674.49	\$726,181.67

MEDINA CSD		
HARTLAND	\$7,516.85	\$8,043.03
TOTAL	\$7,516.85	\$8,043.03

<u>NEWFANE CSD</u>		
CAMBRIA	\$7,040.66	\$7,533.51
LOCKPORT	\$37,545.37	\$40,173.53
NEWFANE	\$588,096.62	\$629,263.32
WILSON	\$2,138.84	\$2,288.55
TOTAL	\$634,821.49	\$679,258.91

ROY-HART CSD		
HARTLAND	\$133,986.88	\$143,365.98
LOCKPORT	\$25,139.89	\$26,899.66
ROYALTON	\$422,497.24	\$452,072.05
TOTAL	\$581,624.01	\$622,337.69

<u>STARPOINT CSD</u>		
CAMBRIA	\$241,420.82	\$258,355.18
LOCKPORT	\$161,003.35	\$172,273.60
PENDLETON	\$318,771.58	\$341,085.61
ROYALTON	\$3,269.03	\$3,497.86
WHEATFLD	\$189,775.41	\$203,059.69
TOTAL	\$914,240.19	\$978,271.94

<u>WILSON CSD</u>		
CAMBRIA	\$82,254.62	\$88,012.44
NEWFANE	\$0.00	\$0.00
PORTER	\$91,792.81	\$98,218.28
WILSON	\$359,196.36	\$384,340.20
TOTAL	\$533,243.79	\$570,570.92

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RELEVIED 2023 VILLAGE TAXES FOR THE 2024 TAX LEVY

Prepared by Niagara County Real Property

Municipality	TAX + 3%	TAX + 3% + 7%
BARKER (SOMERSET)	\$5,047.72	\$5,401.05
LEWISTON (LEWISTON)	\$15,480.78	\$16,564.43
MIDDLEPORT (HARTLAND)	\$2,073.86	\$2,219.03
MIDDLEPORT (ROYALTON)	\$35,837.69	\$38,346.34
WILSON (WILSON)	\$5,443.68	\$5,824.75
YOUNGSTOWN (PORTER)	\$21,675.57	\$22,041.92
TOTAL	\$85,559.30	\$90,397.52

COUNTY/TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2018-2024

CITIES	Roll	2018	2019	2020	2021	2022	2023	2024
North Tonawanda	5	\$198,025.64	\$196,196.15	\$190,392.80	\$194,091.26	\$197,273.30	\$197,273.30	\$179,296.56
	6	\$166,063.04	\$167,954.22	\$172,586.42	\$180,450.78	\$183,221.67	\$183,221.67	\$186,561.13
	7	\$24,902.30	\$25,707.38	\$26,850.12	\$29,821.41	\$30,304.87	\$30,304.87	\$37,395.83
Total		\$388,990.98	\$389,857.75	\$389,829.34	\$404,363.45	\$410,799.84	\$410,799.84	\$403,253.52
Niagara Falls	5	\$453,762.93	\$452,790.80	\$439,083.22	\$429,927.07	\$434,644.65	\$434,644.65	\$441,001.17
	6	\$399,073.89	\$396,935.88	\$411,354.49	\$408,189.23	\$410,732.76	\$410,732.76	\$422,803.55
	7	\$78,545.99	\$75,975.60	\$80,757.01	\$82,490.03	\$88,103.84	\$88,103.84	\$114,705.90
Total		\$931,382.81	\$925,702.28	\$931,194.72	\$920,606.33	\$933,481.25	\$933,481.25	\$978,510.62
Lockport	5	\$167,948.38	\$156,960.32	\$146,594.01	\$149,971.61	\$138,429.79	\$138,429.79	\$138,805.16
	6	\$181,814.36	\$183,781.46	\$186,567.81	\$198,267.41	\$206,978.45	\$206,978.45	\$251,725.07
	7	\$15,557.37	\$11,468.38	\$12,069.87	\$12,081.71	\$11,395.00	\$11,395.00	\$11,512.81
Total		\$365,320.11	\$352,210.16	\$345,231.69	\$360,320.73	\$356,803.24	\$356,803.24	\$402,043.04
Total Cities		\$1,685,693.90	\$1,667,770.19	\$1,666,255.75	\$1,685,290.51	\$1,701,084.33	\$1,701,084.33	\$1,783,807.18

TOWNS	2018	2019	2020	2021	2022	2023	2024
Cambria	\$634,848.69	\$617,363.31	\$88,261.02	\$637,621.81	\$643,409.29	\$656,923.76	\$622,764.94
Hartland	\$103,765.14	\$101,431.42	\$41,440.08	\$102,500.13	\$103,461.42	\$98,249.46	\$102,913.47
Lewiston	\$603,935.18	\$628,278.19	\$209,632.30	\$632,681.31	\$636,460.90	\$575,139.51	\$576,728.74
Lockport	\$748,286.86	\$795,079.03	\$94,957.07	\$794,907.78	\$840,364.33	\$695,605.08	\$693,299.16
Newfane	\$189,293.18	\$200,783.53	\$78,661.32	\$197,615.33	\$191,586.65	\$220,905.64	\$214,706.40
Niagara	\$453,686.83	\$469,201.89	\$127,157.06	\$490,496.99	\$502,525.46	\$503,641.65	\$524,142.70
Pendleton	\$368,446.04	\$381,459.72	\$93,562.54	\$408,861.32	\$359,813.12	\$343,693.93	\$371,598.75
Porter	\$108,012.23	\$108,007.38	\$53,656.47	\$112,284.05	\$111,587.31	\$105,625.67	\$114,481.73
Royalton	\$577,989.00	\$580,579.26	\$88,901.16	\$559,867.00	\$581,057.15	\$1,443,056.11	\$1,264,494.84
Somerset	\$138,064.85	\$146,444.14	\$33,218.22	\$151,240.92	\$160,515.28	\$164,736.86	\$175,720.21
Wheatfield	\$520,443.61	\$538,301.33	\$192,123.16	\$540,478.70	\$517,258.56	\$504,512.98	\$489,705.48
Wilson	\$117,359.54	\$122,598.87	\$57,846.15	\$119,308.94	\$122,930.84	\$125,569.84	\$128,435.87
Total Towns	\$4,564,131.15	\$4,689,528.07	\$1,159,416.55	\$4,747,864.28	\$4,770,970.31	\$5,437,660.49	\$5,278,992.29
Total County	\$6,249,825.05	\$6,357,298.26	\$2,825,672.30	\$6,433,154.79	\$6,472,054.64	\$7,138,744.82	\$7,062,799.47

SECTION V

Miscellaneous Data

- Exemption Information
 - Veterans
 - Aged
 - Disabled/Low Income
 - Star
- Tax Maps Stats

VETERAN EXEMPTION LEVELS

ALTERNATIVE VETS EXEMPTION											
MUNICIPALITY	2023 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	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Yes	No
HARTLAND	62.00	18,000	11,160	30,000	18,600	60,000	37,200	120,000	74,400	Yes	No
LEWISTON	46.00	12,000	5,520	20,000	9,200	40,000	18,400	80,000	36,800	Yes	Yes
LOCKPORT TOWN**	100.00										
NEWFANE**	52.00										
NIAGARA	37.00	12,000	4,440	20,000	7,400	40,000	14,800	80,000	29,600	Yes	No
PENDLETON	53.00	18,000	9,540	30,000	15,900	60,000	31,800	120,000	63,600	Yes	No
PORTER	52.00	18,000	9,360	30,000	15,600	60,000	31,200	120,000	62,400	Yes	No
ROYALTON	62.00	12,000	7,440	20,000	12,400	40,000	24,800	80,000	49,600	Yes	No
SOMERSET	53.00	18,000	9,540	12,000	6,360	60,000	31,800	120,000	63,600	Yes	No
WHEATFIELD**	40.00										
WILSON	54.00	12,000	6,480	30,000	16,200	60,000	32,400	80,000	43,200	Yes	No
BARKER - Village	53.00									Yes	No
LEWISTON - Village	46.00	12,000	6,360	20,000	10,600	40,000	21,200	80,000	42,400	Yes	Yes
MIDDLEPORT - Village	62.00	9,000	6,570	15,000	10,950	60,000	43,800	60,000	43,800	Yes	No
WILSON - Village	54.00									Yes	No
YOUNGSTOWN - Village	52.00	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	54.00	12,000	6,480	20,000	10,800	40,000	21,600	80,000	43,200	Yes	No
CITY OF N. TONAWANDA	52.00	6,000	3,120	10,000	5,200	20,000	10,400	120,000	62,400	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	\$33,699.99	10% 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 2023-24 STAR Savings by Municipality

Niagara County

Municipal Name	School District Name	Class	Basic	Enhanced
City of Lockport	Lockport	-	\$589	\$1,469
City of Niagara Falls	Niagara Falls	-	\$394	\$983
City of No Tonawanda	North Tonawanda	-	\$449	\$1,111
Town of Cambria	Lockport	-	\$617	\$1,481
	Newfane	-	\$566	\$1,413
	Niagara-Wheatfield	H	\$457	\$1,046
	Niagara-Wheatfield	N	\$607	\$1,437
	Starpoint	-	\$528	\$1,275
	Wilson	-	\$614	\$1,425
Town of Hartland	Barker	-	\$387	\$966
	Medina	-	\$548	\$1,325
	Royalton-Hartland	-	\$594	\$1,410
Town of Lewiston	Lewiston-Porter	-	\$454	\$1,109
	Niagara-Wheatfield	H	\$411	\$1,025
	Niagara-Wheatfield	N	\$548	\$1,368
Town of Lockport	Akron	-	\$396	\$979
	Lockport	-	\$585	\$1,444
	Newfane	-	\$541	\$1,335
	Royalton-Hartland	-	\$599	\$1,379
	Starpoint	-	\$505	\$1,246
Town of Newfane	Barker	-	\$405	\$990
	Newfane	-	\$561	\$1,400
	Wilson	-	\$608	\$1,460
Town of Niagara	Niagara-Wheatfield	H	\$426	\$1,064
	Niagara-Wheatfield	N	\$574	\$1,434
Town of Pendleton	Lockport	-	\$559	\$1,392
	Starpoint	-	\$487	\$1,217
Town of Porter	Lewiston-Porter	-	\$460	\$1,084
	Wilson	-	\$567	\$1,410
Town of Royalton	Akron	-	\$393	\$981
	Royalton-Hartland	-	\$594	\$1,410
	Starpoint	-	\$501	\$1,205
Town of Somerset	Barker	-	\$399	\$970
Town of Wheatfield	Niagara-Wheatfield	H	\$434	\$1,023
	Niagara-Wheatfield	N	\$590	\$1,391
	Starpoint	-	\$508	\$1,197
Town of Wilson	Newfane	-	\$522	\$1,303
	Wilson	-	\$567	\$1,414

TAX MAPPING STATISTICS : 2014-2023

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
CAMBRIA	194	164	199	136	169	154	168	169	154	119
HARTLAND	106	135	111	117	136	127	115	114	102	110
LEWISTON	422	374	482	399	528	401	428	502	420	379
LOCKPORT	441	582	509	472	475	438	489	455	464	464
NEWFANE	261	342	261	235	287	331	326	289	275	290
NIAGARA	287	238	221	254	299	265	241	230	175	181
PENDLETON	248	228	181	154	178	169	175	166	183	171
PORTER	206	182	202	196	215	227	224	219	189	173
ROYALTON	233	270	200	201	242	237	233	227	217	195
SOMERSET	99	94	97	101	91	108	114	83	71	77
WHEATFIELD	440	461	416	355	432	451	416	411	424	395
WILSON	142	188	236	217	206	200	199	191	158	174
TOWN TOTALS	3079	3258	3115	2837	3258	3108	3128	3056	2832	2728
LOCKPORT	578	800	779	609	706	756	812	634	580	584
NIAGARA FALLS	1611	1915	1790	1825	1974	2014	1676	2057	1959	2130
NORTH TONAWANDA	804	835	920	691	904	906	898	873	848	714
CITY TOTALS	2993	3550	3489	3125	3584	3676	3386	3564	3387	3428
TOTAL WHOLE TRANSFERS	6072	6808	6604	5962	6842	6934	6494	6692	6443	6260
Total Partial Transfers	259	307	221	208	249	221	294	282	273	425
GRAND TOTAL TRANSFERS	6331	7115	6825	6170	7091	7155	6788	6974	6716	6685
Percentage of splits	4.3%	4.5%	3.3%	3.5%	3.6%	3.2%	4.5%	4.2%	4.2%	6.8%

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

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

#REF!