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

February 24, 2005

Honorable William L. Ross, Chairman  
Niagara County Legislature  
Court House  
Lockport, New York 14094

Dear Mr. Ross:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2004-2005 Niagara County Report on Real Property Taxation.

I have provided, to the Clerk of the Legislature, enough copies for each legislator to receive the report. If additional copies should be required, please feel free to contact my office.

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,

William F. Budde, Jr., CCD, IAO  
Director, Real Property Tax Services

WFB:hmr

Enclosure

**INDEX TO  
REPORT ON REAL PROPERTY TAXATION  
2004-2005**

**TAX RATE INFORMATION**

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AGGREGATE TAX RATES BY MUNICIPALITY.....	1
CAMBRIA.....	3
HARTLAND.....	4
LEWISTON.....	5
LOCKPORT.....	6
NEWFANE.....	7
NIAGARA.....	8
PENDLETON.....	9
PORTER.....	10
ROYALTON.....	11
SOMERSET.....	12
WHEATFIELD.....	13
WILSON.....	14
LOCKPORT CITY.....	15
NIAGARA FALLS.....	15
NORTH TONAWANDA.....	15
SCHOOL TAX RATES (by school district).....	16
SCHOOL TAX RATES (by town\city).....	18
ANALYSIS OF CHANGE IN SCHOOL TAX LEVY.....	20
SCHOOL TAXABLE TOTALS COMPARISON.....	21

**TAX LEVY INFORMATION**

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ABSTRACT OF 2005 NIAGARA COUNTY TAX LEVY.....	23
COUNTY WATER DISTRICT.....	27
COUNTY SEWER DISTRICT.....	28
COUNTY REFUSE DISTRICT.....	29
RELEVY OF UNPAID 2004-05 SCHOOL TAXES.....	30
RELEVY OF UNPAID 2004 VILLAGE TAXES.....	31
2005 STATE AID PER TOWN BUDGETS.....	32
C\T\SD TAXES PAID BY UTILITIES 1998 TO 2005.....	33
VILLAGE LEVY 2004-2005.....	34

**ASSESSMENT INFORMATION**

\*\*\*\*\*

AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY...	35
EQUALIZATION INFORMATION:	
TABLE OF EQUALIZATION USED FOR THE 2005 LEVY...	36
EQUALIZATION RATE HISTORY.....	37
TAXABLE VALUE ANALYSIS.....	38
RESIDENTIAL ASSESSMENT RATIO HISTORY.....	40
COUNTY TOTAL ASSESSED VALUES 1984-85 TO 2004-2005...	41
PARCEL COUNT OF PROPERTIES ON THE 2004 ASSMT ROLL...	42
COUNTY ASSESSED VALUE AND EXEMPTION TOTALS.....	43
TOWN/CITY ASSESSED VALUE AND EXEMPTION TOTALS.....	46
COUNTY WHOLLY EXEMPT BREAKDOWN.....	48

**MISCELLANEOUS**

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DATES APPLICABLE TO ASSESSMENT ADMINISTRATION.....51  
TAX COLLECTION DATES:  
    CITIES OF LOCKPORT, NIAGARA FALLS.....52  
    CITY OF NORTH TONAWANDA.....53  
    TOWNS AND VILLAGES.....54  
EXEMPTION INFORMATION:  
    AGED INCOME LEVELS BY JURISDICTION.....55  
    VETERANS EXEMPTION OPTIONS.....56  
  
TAX MAPPING STATISTICS (Number of Transfers).....57

**ROSTER OF VARIOUS OFFICIALS**

\*\*\*\*\*

ASSESSORS.....58  
SUPERVISORS AND MAYORS.....59  
TOWN CLERKS.....60  
TAX COLLECTORS.....61  
VILLAGE TAX COLLECTORS.....62  
SCHOOL BUSINESS MANAGERS.....63  
SCHOOL TAX COLLECTORS.....64  
NIAGARA COUNTY LEGISLATORS.....65  
REAL PROPERTY TAX STAFF.....66

**2004-2005 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT**

**PER \$1,000 ASSESSED VALUATION** File:annrep\aggrat2004

school rates ent hmr 9/22/04 village rates ent 1/7/05

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
CAMBRIA 292000					
IN C LKPT SD***	\$8.833	\$1.189		\$26.104	\$36.126
IN NEWFANE SD				\$26.122	\$36.144
IN NIAG-WHFD SD H				\$17.777	\$27.799
IN NIAG-WHFD SD NH				\$24.770	\$34.792
IN STARPOINT SD				\$21.636	\$31.658
IN WILSON SD				\$25.095	\$35.117
HARTLAND 292289					
IN BARKER SD	\$9.151	\$1.270		\$20.247	\$30.668
IN MEDINA SD***				\$25.096	\$35.517
IN ROY-HART SD				\$23.345	\$33.766
V MIDDLEPORT 292289					
IN ROY-HART SD	\$9.151	\$1.268	\$7.700	\$23.345	\$41.464
LEWISTON 292489					
IN LEW-PORT SD	\$8.809	\$0.490		\$22.497	\$31.796
IN NIAG-WHFD SD H				\$18.048	\$27.347
IN NIAG-WHFD SD NH				\$24.770	\$34.069
V LEWISTON 292401					
IN LEW-PORT SD	\$8.809	\$0.000	\$5.350	\$18.048	\$32.207
T LOCKPORT 292600					
IN AKRON SD	\$8.888	\$0.000		\$17.794	\$26.682
IN C LKPT SD***				\$26.148	\$35.036
IN NEWFANE SD				\$26.122	\$35.010
IN ROY-HART SD				\$23.345	\$32.233
IN STARPOINT SD				\$21.636	\$30.524
NEWFANE 292800					
IN BARKER SD	\$8.934	\$0.000		\$20.247	\$29.181
IN NEWFANE SD				\$26.122	\$35.056
IN WILSON SD				\$25.095	\$34.029
NIAGARA 293000					
IN NIAG-WHFD SD H	\$11.419	\$0.970		\$23.100	\$35.489
IN NIAG-WHFD SD NH		\$1.715		\$31.833	\$44.967
PENDLETON 293200					
IN C LKPT SD***	\$8.912	\$0.986		\$26.092	\$35.990
IN STARPOINT SD				\$21.636	\$31.534

**2004-2005 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT**

**PER \$1,000 ASSESSED VALUATION** File: annrep\aggrat2004

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
PORTER 293489					
IN LEW-PORT SD	\$8.794	\$0.790		\$22.497	\$32.081
IN WILSON SD				\$25.095	\$34.679
V YOUNGSTOWN 293401					
IN LEW-PORT SD	\$8.794	\$0.790	\$6.437	\$22.491	\$38.512
ROYALTON 293689					
IN AKRON SD	\$9.083	\$1.334		\$17.794	\$28.211
IN ROY-HART SD				\$23.345	\$33.762
IN STARPOINT SD				\$21.636	\$32.053
V MIDDLEPORT 293601					
IN ROY-HART SD	\$9.083	\$0.367	\$7.700	\$17.794	\$34.944
SOMERSET 293889					
IN BARKER SD	\$8.790	\$2.282		\$20.247	\$31.319
V BARKER 293801					
IN BARKER SD	\$8.790	\$2.055	\$7.000	\$20.247	\$38.092
WHEATFIELD 294000					
IN NIAG-WHFD SD H	\$10.056	\$0.000		\$20.312	\$30.368
IN NIAG-WHFD SD NH				\$28.231	\$38.287
IN STARPOINT SD				\$24.586	\$34.642
WILSON 294289					
IN NEWFANE SD	\$9.006	\$3.000		\$26.122	\$38.128
IN WILSON SD				\$25.095	\$37.101
V WILSON 294289					
IN WILSON SD	\$9.006	\$3.000	\$6.735	\$25.095	\$43.836
C LOCKPORT					
IN C LKPT SD***	\$9.000	\$14.831		\$26.302	\$50.133
NIAGARA FALLS					
IN NIA FALLS SD H	\$8.857	\$16.865		\$16.866	\$42.588
IN NIA FALLS SD NH		\$30.420		\$24.397	\$63.674
NO TONAWANDA					
IN NO TONA SD***	\$8.950	\$12.506		\$23.168	\$44.624

\*AGGREGATE RATE DOES NOT INCLUDE SPECIAL BENEFIT RATES

\*\*\*Library tax included in rate

2005 Niagara County/Town Tax Rates  
 2005 tax rate calculations-Rates 2005.xls

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
<b>CAMBRIA 292000 TAX LEVY 2005</b>							
County Services	\$8.832786				\$2,248,842		\$2,248,842.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Cambria</b>	<b>\$8.832786</b>		<b>254,601,669</b>		<b>\$2,248,842</b>		<b>\$2,248,842.00</b>
Other expenses due County	\$0.000000		254,579,736		\$0		\$0.00
WD 203 County water	\$0.677621	c	350,314,004		\$237,380		\$237,380.00
Erroneous assmts included in spec districts below							\$0.00
Unpaid school taxes							\$357,630.00
Omitted, formerly exempt, (Ag Pym't+\$)							\$1,976.00
<b>PAY COUNTY TREASURER</b>							<b>\$2,845,828.00</b>
Cambria Town Tax	\$1.189058		254,579,736		\$302,710		\$302,710.00
WD 201 Cambria water 1		c					\$0.00
WD 202 Cambria water 2	\$1.149999	c	350,244,604		\$402,781		\$402,781.00
FP 201 Cambria fire protection	\$1.249355		268,939,544		\$336,001		\$336,001.00
RD 201 Refuse		171.00 m		2068.00		\$353,628	\$353,628.00
DR 201 Drainage	\$0.094875	m	268,773,344		\$25,500		\$25,500.00
SD 202 Sewer IND CAP	\$0.399999	c	208,682,889		\$83,473		\$83,473.00
SD 203 Sewer AVL CAP	\$0.499998	125.00 c PU	98,016,405	646.00	\$49,008	\$80,750	\$129,758.00
Town charges							\$213,231
Omitted Taxes							\$0.00
Unpaid refuse							\$45.00
Unpaid water							\$18,649.00
Unpaid sewer							\$1,209.00
<b>PAY TOWN SUPERVISOR</b>							<b>\$1,653,754.00</b>
<b>CAMBRIA TOWN BUDGET TOTAL</b>						<b>\$1,633,851</b>	
<b>CAMBRIA TOTAL ALL</b>							<b>\$0 \$4,499,582.00</b>

2005 Niagara County/Town Tax Rates  
 2005 tax rate calculations-Rates  
 2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=HARTLAND 292289/292201 =</b>							
<b>TAX LEVY 2005</b>							
County Services - Hartland/TOV	\$9.150696				\$1,200,092		\$1,200,091.86
NYS Medicaid - Hartland/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Hartland/TOV	\$9.150696		131,147,604		\$1,200,092		\$1,200,091.86
County Services-Village/Mdlpt.	\$9.150696				\$38,208		\$38,208.14
NYS Medicaid - Village/Mdlpt.	\$0.000000				\$0		\$0.00
County Tax Rate - Middleport/H	\$9.150696		4,175,435		\$38,208		\$38,208.14
"Total" County - Hartland			135,323,039		\$1,238,300		\$1,238,300.00
Other expenses due County	\$0.000000		135,306,888		\$0		\$0.00
WD 223 County water	\$0.677618	c	145,212,980		\$98,399		\$98,399.00
RD291 County Refuse	\$0.086732		143,106,880		\$12,412		\$12,412.00
Erroneous assmts included in spec districts below							\$318.00 -Ref Adj Below
Unpaid School Taxes							\$217,073.00
Unpaid Village Taxes							\$1,203.00
Omitted taxes & formerly exempt							\$2,323.00
<b>PAY COUNTY TREASURER</b>							<b>\$1,570,028.00</b>
Hartland Town Tax	\$1.269913		131,125,523		\$166,518		\$166,200.00 Refund adj +\$318
Hartland Town Tax - Village	\$1.267529		4,181,365		\$5,300		\$5,300.00
Total			135,306,888		\$171,500		\$171,500.00
FD 221 Fire Protection	\$1.521297		138,697,469		\$211,000		\$211,000.00
WD 221 Water #1	\$1.884546	c	130,112,000		\$245,202		\$245,202.00 *
WD 222 Water #2	\$0.110006	c	10,326,669		\$1,136		\$1,136.00 \$246,338
RD 221 Refuse		138.24 m PU		1454.00		\$201,000	\$201,000.00
Town charges							\$0.00
Unpaid water							\$25,117.00
<b>PAY TOWN SUPERVISOR</b>							<b>\$854,955.00</b>
<b>HARTLAND TOWN BUDGET TOTAL</b>						\$829,838	
<b>HARTLAND TOTAL ALL</b>						\$0	\$2,424,983.00

2005 Niagara County/Town Tax Rates  
 2005 tax rate calculations-Rates  
 2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL	
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY	
<b>=LEWISTON 292489/292401=</b>								
<b>TAX LEVY 2005</b>								
County Services - Lewiston/TOV	\$8.809208				\$5,195,188		\$5,195,187.90	
NYS Medicaid - Lewiston/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Lewiston/TOV	\$8.809208		589,745,193		\$5,195,188		\$5,195,187.90	
County Services-Village/Lewist.	\$8.809208				\$1,089,343		\$1,089,343.10	
NYS Medicaid - Village/Lewist.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Lewiston	\$8.809208		123,659,600		\$1,089,343		\$1,089,343.10	
"Total" County - Lewiston			713,404,793		\$6,284,531		\$6,284,531.00	
Other expenses due County	\$0.000000		719,636,028		\$0		\$0.00	
WD 259 County water	\$0.677620	c	790,387,457		\$535,582		\$535,582.00	
RD 291 County Refuse	\$0.086730		746,377,604		\$64,733		\$64,733.00	
Erroneous assmts included in spec districts below							\$0.00	
Unpaid village taxes							\$16,721.00	
Unpaid school taxes							\$619,335.00	
Omitted taxes & formerly exempt							\$3,175.00	
County sewer								
CS 240 Capital	\$0.502959	14.58 PU	125,664,430	1342.00	\$63,204	\$19,570	\$82,774.00	
CS 241 Prim Units		116.68 PU		642.00		\$74,907	\$74,907.00	
CS 241 Secondary Units		14.39 SU		655.00		\$9,430	\$9,430.00	
CS 242 Secondary Units		14.40 SU		688.00		\$9,900	\$9,900.00	\$177,011
<b>PAY COUNTY TREASURER</b>							\$7,701,088.00	
Lewiston town tax	\$0.489569		594,759,978		\$291,176		\$291,176.00	
Lewiston town tax village	\$0.000000		124,876,050				\$0.00	
Total Lewiston town tax			719,636,028		\$291,176		\$291,176.00	\$291,176
FP 241 Fire	\$1.380032		615,139,527		\$848,912		\$848,912.00	
GS 241 Gas Light		387.80		41.00		\$15,900	\$15,900.00	
SD245 South Sewer	\$2.230384	c	72,706,762		\$162,164		\$162,164.00	
SD246 South Sewer Non User		8.00 c fee		598.00		\$4,784	\$4,784.00	\$166,948
SD 243 Master Sewer	\$0.080069	105.00 c,mPU	563,203,553	3824.00	\$45,095	\$401,520	\$446,615.00	
SD 248 "	\$0.000000	c	1		\$0		\$0.00 *	
Total Master sewer							\$446,615.00	\$446,615
RD 241 Refuse		PU					\$0.00	
WD240 Water	\$0.203099	c	782,129,817		\$158,850		\$158,850.00	
Town Charges							\$9,500.00	
Unpaid water							\$79,026.00	
Unpaid Sewer							\$60,509.00	
<b>PAY TOWN SUPERVISOR</b>							\$2,077,436.00	
<b>LEWISTON TOTAL ALL</b>							\$0	\$9,778,524.00
<b>LEWISTON TOWN BUDGET TOTAL</b>						\$1,928,401		

2005 Niagara County/Town Tax Rates  
 2005 tax rate calculations-Rates  
 2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=LOCKPORT 292600= TAX LEVY 2005</b>							
County Services	\$8.887852				\$6,365,161		\$6,365,161.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Lockport (Town)</b>	<b>\$8.887852</b>	<b>c</b>	<b>716,164,161</b>		<b>\$6,365,161</b>		<b>\$6,365,161.00</b>
Other expenses due County	\$0.000000		722,403,485		\$0		\$0.00
WD 263 County water	\$0.677620		881,640,512		\$597,417		\$597,417.00
RD 291 County Refuse	\$0.086730		833,676,643		\$72,305		\$72,305.00
Unpaid school taxes							\$837,938.00
Erroneous assmts included in spec districts below							\$6,374.00 -Ref Adj Below
Omitted taxes & formerly exempt							\$9,677.00
<b>PAY COUNTY TREASURER</b>							<b>\$7,888,872.00</b>
WD 261 Water 1	\$0.865753	c	824,868,831		\$714,133		\$713,258.00 Refund adj +\$875
WD262 Water #2	\$0.099992	c	61,604,872		\$6,160		\$6,160.00
Total water							\$719,418
FP 261 Fire Protection	\$1.119303		840,737,427		\$941,040		\$939,900.00 Refund adj +\$1140
SD 261 Sewer #3A - Capital	\$2.698184	c	654,068,348		\$1,764,797		\$1,760,438.00 Refund adj +\$4359
SD 261 Sewer #3A Maintenance	\$1.413873	m	611,849,248		\$865,077		\$865,077.00
SD 262 Sewer #3B "	\$0.150000	c	209,500,155		\$31,425		\$31,425.00
Total Sewer							\$2,656,940
SD 264 Carlisle Sewer	\$1.418458	c	17,219,400		\$24,425		\$24,425.00
SD 265 Lincoln sewer	\$1.411155	c	5,208,500		\$7,350		\$7,350.00
RD 261 Refuse		\$199.95 mPU		5247.92		\$1,049,300	\$1,049,300.00
LD 261 Carlisle Light & Sdwlk	\$1.843777	m	15,457,400		\$28,500		\$28,500.00
LD 262 Rapids light		53.45		58.00		\$3,100	\$3,100.00
Town Charge							\$0.00
Unpaid water							\$137,650.00
Unpaid sewer							\$68,143.00
Unpaid refuse							\$5,196.00
<b>PAY TOWN SUPERVISOR</b>						\$5,428,933	\$5,639,922.00
<b>LOCKPORT TOTAL ALL</b>						\$0	\$13,528,794.00

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=NEWFANE 292800= TAX LEVY 2005</b>							
County Services	\$8.934126				\$3,039,116		\$3,039,116.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Newfane</b>	<b>\$8.934126</b>		<b>340,169,372</b>		<b>\$3,039,116</b>		<b>\$3,039,116.00</b>
Other expenses due County	\$0.000000		340,169,372		\$0		\$0.00
WD 283 County Water	\$0.677620	c	402,246,243		\$272,570		\$272,570.00
Unpaid School tax							\$469,228.00
Erroneous assmts included in Spec Districts below							\$0
Omitted Tax & FE							\$5,476.00
<b>PAY COUNTY TREASURER</b>							<b>\$3,786,390.00</b>
FP281 Fire Protection	\$1.471192		358,393,634		\$527,266		\$527,266.00
LD 281 Light	\$0.354550		112,818,996		\$40,000		\$40,000.00
RD 281 Refuse		\$179.72		3912.00		\$703,069	\$703,069.00
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"		\$25.00 cPU		4085.50		\$102,137	\$102,137.00 *
FEE PER PARCEL		\$5.00 FEE		4269.00		\$21,345	\$21,345.00
							\$123,482.00
<u>NEWFANE TOWN SEWER</u>							
SS 281 UN&FEE		\$216.71 m PU		2925.60		\$634,006	\$634,006.00
FEE PER PARCEL		5.00 FEE		2133.00		\$10,665	\$10,665.00
SS 282(1)1-100'		0.0800018 c PU		249506.94		\$19,961	\$19,961.00
SS 282(2) 101- 300'		0.0600033 c PU		115810.36		\$6,949	\$6,949.00
SS 282(3) > 300'		0.0499973 c PU		83884.55		\$4,194	\$4,194.00
<u>TOTAL TOWN SEWER</u>							<u>\$675,775</u>
Unpaid Water							\$75,473.00
Unpaid Sewer							\$79,176.00
Town Charges							\$984.00
Omitted Taxes							\$0.00
<b>PAY TOWN SUPERVISOR</b>					<b>NEWFANE TOWN BUDGET TOTAL</b>	<b>\$2,069,592</b>	<b>\$2,225,225.00</b>
<b>NEWFANE TOTAL ALL</b>							<b>\$0</b>
							<b>\$6,011,615.00</b>

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=NIAGARA 293000 = TAX LEVY 2005</b>							
County Services	\$11.418670				\$3,246,283		\$3,246,283.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Town of Niagara</b>	<b>\$11.418670</b>		<b>\$284,296,068</b>		<b>\$3,246,283</b>		<b>\$3,246,283.00</b>
Other expenses due County	\$0.000000		\$286,844,128		\$0		\$0.00
WD 302 COUNTY WTR	\$0.868743	c	\$315,276,189		\$273,894		\$273,894.00
RD 291 County Refuse					\$0		\$0.00
UNPD SCH TAX							\$395,191.00
Erroneous assmts included in Spec Districts below							\$0.00
Omitted Tax & FE							\$0.00
<b>PAY COUNTY TREASURER</b>							<b>\$3,915,368.00</b>

	HOMESTEAD	N HOMSTD	UNIT	HOMESTEAD	NON-HMSTD.	HOMESTEAD	NON HMSTD	TOTAL	
	RATE	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY	
NIAGARA TOWN TAX	\$0.970356	1.714976		\$150,319,403	\$136,524,725	\$145,863	\$234,137	\$380,000.00	\$380,000
DR 301 WI EST DRAIN	n/a	n/a	0.000000 (Secnd.units c)		849420.00				
RD 302 WI EST ROAD	n/a	n/a	0.009406 (Secnd.units c)		932184.00			\$8,768.00	
SD 310 WI EST SEWER	n/a	n/a	0.003273 (Secnd.units c)		932184.00			\$3,051.00	
WD 303 WI EST WATER	n/a	n/a	0.003274 (Secnd.units c)		932184.00			\$3,052.00	\$14,871
LD 301 NIAG LIGHT	\$0.217713	0.366269 m		\$162,105,060	\$146,634,694	\$35,292	\$53,708	\$89,000.00	
WD 301 NIAG WTR	\$0.188666	0.295988 c		\$162,402,060	\$153,206,494	\$30,640	\$45,347	\$75,987.00 *	
FD 301 NIAGARA FIRE	\$0.734567	1.233960		\$162,080,060	\$146,634,694	\$119,059	\$180,941	\$300,000.00	
SD 301 NIAG SEW	\$1.879358	1.879358 c		\$161,109,360	\$148,049,924	\$302,782	\$278,239	\$581,021.00	
RD 301 REFUSE	\$1.078507	1.814157 m		\$162,105,060	\$138,617,244	\$174,832	\$251,473	\$426,305.00	
SD307 Wildwood Sewer				Pre Calculated				\$15,575.00	
WD307 Wildwood Water				Pre Calculated				\$11,544.00	
UNPAID WTR								\$69,444.00	
UNPAID SEWER								\$64,751.00	
TOWN CHARGE								\$1,626.00	
<b>PAY TOWN SUPERVISOR</b>							<b>NIAGARA TOWN BUDGET TOTAL</b>	<b>\$1,894,303</b>	<b>\$2,030,124.00</b>
<b>NIAGARA TOTAL ALL</b>								<b>\$0</b>	<b>\$5,945,492.00</b>

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=Pendleton= SWIS 293200</b>							
<b>TAX LEVY 2005</b>							
County Services	\$8.911529				\$3,240,188		\$3,240,188.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Pendleton</b>	<b>\$8.911529</b>		<b>\$363,595,049</b>		<b>\$3,240,188</b>		<b>\$3,240,188.00</b>
Other expenses due County	\$0.000000		\$364,208,430		\$0		\$0.00
WD 324 County Water	\$0.677619	c	\$419,203,277		\$284,060		\$284,060.00
RD 291 County Refuse	\$0.086730		\$387,698,613		\$33,625		\$33,625.00
CS320 County Sew Cap	\$0.502952	14.58 PU	\$419,388,118	3051.00	\$210,932	\$44,493	\$255,425.00
CS 321 " User		116.68 PU		1490.00		\$173,850	\$173,850.00
CS 321 S.U.		14.39 SU		1678.00		\$24,146	\$24,146.00
CS 322 S.U. Non User		14.40 SU		1372.00		\$19,753	\$19,753.00
Unpaid School taxes							\$334,601.00
Erroneous assmts included in Spec Districts below							\$4,741.00
Omitted tax & F.Exempt							\$2,599.00
							<b>\$4,372,988.00</b>
<b>Pay County Treasurer</b>							
Pendleton Town Tax	\$0.985633		\$364,208,430		\$358,976		\$356,760.00
FD 321 Pendl fire	\$0.968191		\$384,261,813		\$372,039		\$370,388.00
WD 321 WTR #1)	\$0.148217	c	\$394,326,348		\$58,446		\$57,572.00
" "	\$0.228000	m	\$362,930,148		\$82,748		\$82,748.00
WD 322 " #2	\$0.050017	c	\$21,172,849		\$1,059		\$1,059.00
RD 321 Refuse		\$196.26 m PU		2247.00		\$440,996	\$440,996.00
<i>Sewer #1</i>							
SS 320 GPU		\$61.70 c PU		616.00		\$38,007	\$38,007.00
SS 321 FEE		\$6.95 c FEE		940.00		\$6,533	\$6,533.00
SS 321 CAP FT		\$0.247 c PU		120600.50		\$29,824	\$29,824.00
SS 322 >200'		\$0.0896 c PU		26281.82		\$2,355	\$2,355.00
SS 323 FEE		\$6.95 c FEE		577.00		\$4,010	\$4,010.00
<i>Total Sewer #1</i>							\$80,729
<i>Sewer #2</i>							
SS326 GPU		\$33.66 c PU		29.00		\$976	\$976.00
SS 327 FEE		\$6.95 c FEE		48.00		\$333	\$333.00
SS 327 200'		\$0.247 c PU		6672.63		\$1,650	\$1,650.00
SS 328 >200'		\$0.0895 c PU		2691.86		\$241	\$241.00
<i>Total Sewer #2</i>							\$3,200
<i>Sewer #3</i>							
SS 331 GPU		\$51.50 c PU		8.00		\$412	\$412.00
SS 332 FEE		\$6.95 c FEE		8.00		\$56	\$56.00
SS 332 200'		\$0.247 c PU		835.00		\$206	\$206.00
<i>Total Sewer #3</i>							\$674
Unpaid Sewer							\$7,656.00
Unpaid Refuse							\$1,251.00
Unpaid Water							\$11,873.00

<b>Pay Town Supervisor</b>	PENDLETON TOWN BUDGET TOTAL	\$1,394,126	\$1,414,906.00
<b>Total Pendleton All</b>		\$0	\$5,787,894.00

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=PORTER 293489/293401 =</b>							
<b>TAX LEVY 2005</b>							
County Services - Porter/TOV	\$8.793523				\$2,148,641		\$2,148,641.06
NYS Medicaid - Porter/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Porter/TOV	\$8.793523		\$244,343,605		\$2,148,641		\$2,148,641.06
County Services-Village/Ynstwn.	\$8.793523				\$724,890		\$724,889.94
NYS Medicaid - Village/Yngstn.	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$8.793523		\$82,434,532		\$724,890		\$724,889.94
"Total" County - Porter			\$326,778,137		\$2,873,531		\$2,873,531.00
Other expenses due County	\$0.000000		\$327,310,274		\$0		\$0.00
WD 344 County Water	\$0.677619	c	\$263,801,704		\$178,757		\$178,757.00
RD 291 County Refuse	\$0.086729		\$340,335,170		\$29,517		\$29,517.00
Erroneous assmts included in Spec Districts below							\$0.00
Unpaid Village Tax							\$22,930.00
Unpaid School Tax							\$397,519.00
Ag District payment							
Omitted Tax & FE							\$8,321.00
<b>PAY COUNTY TREASURER</b>							\$3,510,575.00
Porter Town tax TOV	\$0.789997		\$244,719,644		\$193,328		\$193,327.68
Porter Town Tax Vlg.	\$0.789997		\$82,590,630		\$65,246		\$65,246.32
Total			\$327,310,274		\$258,574		\$258,574
RD 341 Refuse		\$0.00		1874.00			\$0.00
LD 341 Ransomville Light #1	\$0.203991		\$29,344,478		\$5,986		\$5,986.00
FD 341 Yngstwm. Fire	\$0.787097		\$146,512,997		\$115,320		\$115,320.00
FD 342 Ransomville. Fire	\$0.980573		\$107,440,208		\$105,353		\$105,353.00
WD 342 Porter Water #1	\$0.000000		\$120,287,127				\$0.00
WD 343 Porter Water#1 - Indirect	\$0.000000		\$2,150,632				\$0.00
SD 344 Porter Lateral		\$0.8565 c cPU		10099.55		\$8,650	\$8,650.00 *
" "		\$0.00 cSU		1088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000		\$5,105,800				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00 c PU		194.00		\$48,500	\$48,500.00
" " - Undevlp'd		\$50.00 cSU		46.00		\$2,300	\$2,300.00
" " - Non Benefited		\$5.00 MT		7.00			\$35.00
AP 291 Agr. Dist. Payment							\$0.00
Town Charge							\$0.00
Unpaid Refuse							\$0.00
Unpaid Water							\$38,985.00
Unpaid Sewer							\$9,404.00
<b>PAY TOWN SUPERVISOR</b>					PORTER TOWN BUDGET TOTAL	\$544,718	\$593,107.00
<b>PORTER GRAND TOTAL</b>							\$0 \$4,103,682.00

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL	
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY	
<b>=Royalton 293689/293601 =</b>								
<b>TAX LEVY 2005</b>								
County Services - Royalton/TOV	\$9.083228				\$2,251,668		\$2,251,667.87	
NYS Medicaid - Royalton/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Royalton/TOV	\$9.083228		\$247,892,905		\$2,251,668		\$2,251,667.87	
County Services-Village/Midlpt.	\$9.083228				\$406,982		\$406,982.13	
NYS Medicaid - Village/Midlpt.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Middleport	\$9.083228		\$44,805,890		\$406,982		\$406,982.13	
"Total" County - Royalton			\$292,698,795		\$2,658,650		\$2,658,650.00	\$2,658,650
Other expenses due County	\$0.000000		\$295,010,467		\$0		\$0.00	
WD 364 County Water	\$0.677620	c	\$328,484,760		\$222,588		\$222,588.00	
RD 291 County Refuse	\$0.086730		\$307,056,060		\$26,631		\$26,631.00	
Erroneous assmts included in Spec Districts below							\$867.00	-Ref Adj Below
Unpaid Village Taxes							\$31,369.00	
Unpaid School Taxes							\$534,509.00	
Omitted Tax & F.Exempt							\$4,587.00	
<b>Pay County Treasurer</b>							\$3,479,201.00	
Town Tax (TOV)	\$1.334448		\$250,029,946		\$333,652		\$332,785.00	Refund adj +\$867
Town Tax (Vlg)	\$0.367359		\$44,980,521		\$16,524		\$16,524.00	
TOTAL			\$295,010,467		\$350,176			\$349,309
DR 361 Royalton Drainage	\$0.952225	m	\$259,062,723		\$246,686		\$246,686.00	
LD 361 Gasport Light	\$0.297308	m	\$26,639,032		\$7,920		\$7,920.00	
SD 361 Gasport Sewer O+M	\$2.397100	m	\$26,042,717		\$62,427		\$62,427.00	
SD 361 Gasport Sewer Cap	\$0.600011	c	\$31,784,417		\$19,071		\$19,071.00	
WD 367 Water Imprv.		\$250.00 cPU		2201.00		\$550,250	\$550,250.00 *	
Water Improv		\$50.00 cSU		85.00		\$4,250	\$4,250.00	
WD 368 Water Unimproved		\$10.00 cPU		605.00		\$6,050	\$6,050.00	
Water Unimproved		\$1.00 cSU		263.00		\$263	\$263.00	\$560,813
RD362 Refuse		\$116.00 m		2376.00		\$275,616	\$275,616.00	
FD 361 Fire Gasport	\$1.068818		\$27,232,885		\$29,107		\$29,107.00	
FP 361 Royalton Fire	\$1.393985		\$231,973,029		\$323,367		\$323,367.00	
PD361 Paving District		\$5.91 PU		2642.88		\$15,625	\$15,625.00	
TC 291 Town Charge							\$1,140.00	
UR 291 Unpaid Refuse							\$33.00	
US 291 Unpaid Sewer							\$4,740.00	
UW 291 Unpaid water							\$37,859.00	
<b>Pay Town Supervisor</b>							\$1,889,941	\$1,933,713.00
<b>Royalton Total All</b>							\$0	\$5,412,914.00

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=SOMERSET 293889/293801 =</b>							
<b>TAX LEVY 2005</b>							
County Services - Somerset/TOV	\$8.790106				\$4,915,113		\$4,915,113.39
NYS Medicaid - Somerset/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Somerset/TOV	\$8.790106		\$559,164,270		\$4,915,113		\$4,915,113.39
County Services-Village/Barker	\$8.790106				\$133,615		\$133,614.61
NYS Medicaid - Village/Barker	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Barker	\$8.790106		\$15,200,568		\$133,615		\$133,614.61
"Total" County - Somerset			\$574,364,838		\$5,048,728		\$5,048,728.00
Other expenses due County	\$0.000000		\$574,529,888		\$0		\$0.00
WD 384 County Water	\$0.677620	c	\$591,725,886		\$400,965		\$400,965.00
RD 291 County Refuse	\$0.086729		\$580,440,986		\$50,341		\$50,341.00
Unpaid Village Tax							\$12,002.00
Unpaid School Tax							\$147,623.00
Omitted tax & FE							\$0.00
Erroneous assmts included in Spec Districts below							\$101.00 -Ref Adj Below
<b>PAY COUNTY TREASURER</b>							\$5,659,760.00
Town Tax TOV	\$2.281554		\$559,254,120		\$1,275,969		\$1,275,867.74 Refund Adj +\$101
Town Tax VLG	\$2.055364		\$15,275,768		\$31,397		\$31,397.26
Total			\$574,529,888		\$1,307,366		\$1,307,265.00
FD 381 Fire Protection	\$0.398633		\$564,428,990		\$225,000		\$225,000.00
LD 381 Light	\$0.548726		\$6,670,000		\$3,660		\$3,660.00
RD 381 Refuse		\$180.00		847.00		\$152,460	\$152,460.00
SD 390 Sewer UN	\$0.229996	\$120.00 c cPU	\$46,035,592	872.00	\$10,588	\$104,640	\$115,228.00
SD 391 Sewer < 300'		\$0.20 cPU		66126.96		\$13,226	\$13,226.00
SD 392 Sewer >300'		\$0.02 cPU		11651.76		\$233	\$233.00
SD 393 NYSEG		\$288.00 cPU		100.00		\$28,800	\$28,800.00
SD 394 NYSEG		\$0.00 cPU		100.00		\$0.00	\$0.00
WD 381 Water #2	\$0.15	c	\$566,481,655		\$84,972		\$84,972.00 *
WD 382 Water #2a	\$0.03	c	\$571,187,690		\$17,136		\$17,136.00
WD 385 Water	\$0.11	c	\$1,203,500		\$132		\$132.00 \$102,240
Unpaid Refuse							\$0.00
Unpaid Water							\$7,084.00
Unpaid Sewer							\$4,668.00
Town Charge							\$12,661.00
<b>PAY SUPERVISOR</b>						\$1,948,112	\$1,972,525.00
<b>SOMERSET TOWN BUDGET TOTAL</b>						\$0	\$7,632,285.00
<b>SOMERSET TOTAL ALL</b>						\$0	\$7,632,285.00

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-Rates  
2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=WHEATFIELD 294000 =</b>							
<b>TAX LEVY 2005</b>							
County Services	\$10.056038				\$6,916,145		\$6,916,145.00
NYS Medicaid	\$0.000000				\$0		\$0.00
<b>Total County - Wheatfield</b>	<b>\$10.056038</b>		<b>\$687,760,413</b>		<b>\$6,916,145</b>		<b>\$6,916,145.00</b>
Other expenses due County	\$0.000000		\$707,820,372		\$0		\$0.00
WD 404 County Water	\$0.770022	c	\$817,336,023		\$629,367		\$629,367.00
RD 291 County Refuse	\$0.098557		\$739,980,921		\$72,930		\$72,930.00
Unpaid School Taxes							\$711,636.00
<u>County Sewer</u>							
CS 400 County Sewer CAP	\$0.571536	\$14.58	\$796,748,090	10744.00	\$455,370	\$156,681	\$612,051.00
CS 401 Primary User Unit		116.68		9147.00		\$1,067,250	\$1,067,250.00
CS 401 Secondary User-Pr Unit		14.39		9882.00		\$142,236	\$142,236.00
CS 402 Non User - Sec. Un.		14.44		861.00		\$12,390	\$12,390.00
Erroneous assmts included in Spec Districts below							\$2,849.00
							\$1,833,927
							\$2,849.00 -Ref Adj
							Below
Omitted Taxes & Formerly Exempt							\$3,314.00
<b>PAY COUNTY TREASURER</b>							<b>\$10,170,168.00</b>
LD 401 Light #1 Frnt. Ft.		0.068826 PU		43399.16		\$2,987	\$2,987.00
LD 402 Light #1 Units		10.00 PU		342.00		\$3,420	\$3,420.00
LD 403 Light #2		0.000575 SU		7494145.00		\$4,312	\$4,312.00
WD 401 Wheatfield water	none	c					\$0.00
WD 403 Wheatfield water FT.	none	PU					\$0.00
SD 401 Sewer User	\$1.309525	c	\$718,795,227		\$941,280		\$941,280.00 *
SD 402 Sewer Non User	\$0.404331	c	\$112,509,300		\$45,491		\$45,491.00
WD 406 Summit Water	resident.	0.001709 SU	residential	4725906.00		\$8,078	\$7,064.00
							\$986,771.00
WD 407 Liberty Dr. Water	Industr.	0.000570 SU	industrial	7494145.00		\$4,274	\$4,274.00
FP 401 Fire Protection	\$1.040068		\$743,458,196		\$773,247		\$771,500.00
							Refund adj
							+\$1747
WD 402 Sawyer Dr. Lateral		0.00 SU		2.00			\$0.00
RD 403 Refuse - USER		\$95.45 PU		5405.00		\$515,893	\$515,805.00
							Refund adj
							+\$88
RD 403 Refuse-NON USER		5.00 SU		1755.00		\$8,775	\$8,775.00
RD 404 Inducon Road		0.026864 SU		7097265.00		\$190,664	\$190,664.00
WD 408 Inducon water		0.003997 SU		7097265.00		\$28,365	\$28,365.00
DR 401 Inducon Drainage		0.002387 SU		7097265.00		\$16,939	\$16,939.00
SD 410 Inducon Sewer		0.007806 SU		7097265.00		\$55,404	\$55,404.00
LD 404 Inducon Light		0.000102 SU		7097265.00		\$725	\$725.00
Town Charges							\$3,000.00
Unpaid Water							\$106,428.00
Unpaid Sewer							\$32,051.00
<b>PAY SUPERVISOR</b>							<b>\$2,597,005</b>
<b>WHEATFIELD TOWN BUDGET TOTAL</b>							<b>\$2,738,484.00</b>
<b>WHEATFIELD TOTAL ALL</b>							<b>\$0 \$12,908,652.00</b>

2005 Niagara County/Town Tax Rates

2005 tax rate calculations-  
Rates 2005.xls

	AD VAL	UNIT	AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
<b>=WILSON 294289/294201 =</b>							
<b>TAX LEVY 2005</b>							
County Services - Wilson/TOV	\$9.006154				\$1,724,931		\$1,724,931.06
NYS Medicaid - Wilson/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Wilson/TOV	\$9.006154		\$191,528,035		\$1,724,931		\$1,724,931.06
County Services-Village of Wilson	\$9.006154				369,933		\$369,932.94
NYS Medicaid - Village of Wilson	\$0.000000				0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$9.006154		\$41,075,572		369,933		\$369,932.94
"Total" County - Wilson			\$232,603,607		2,094,864		\$2,094,864.00
Other expenses due County	\$0.000000		\$233,311,841		\$0		\$0.00
WD 425 County Water	\$0.677618	c	\$264,911,955		\$179,509		\$179,509.00
RD 291 County Refuse					\$0		\$0.00
Erroneous assmts included in Spec Districts below							\$0.00
Unpaid Village tax							\$17,607.00
Unpaid School tax							\$324,241.00
Omitted Taxes & F.EX							\$2,040.00
<b>PAY COUNTY TREASURER</b>							\$2,618,261.00
Town Tax TOV	\$3.000491		\$192,140,533		\$576,516		\$576,515.87
Town Tax VLG	\$3.000491		\$41,171,308		\$123,534		\$123,534.13
Total			\$233,311,841		\$700,050		\$700,050
LD 421 Light #2 - Sunset	\$0.437844	m	\$6,851,750		\$3,000		\$3,000.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$673.57 c	\$6,843,700	84.00		\$56,580	\$56,580.00
WD 421 Water #1	\$0.668810	c	\$205,379,605		\$137,360		\$137,360.00 *
WD 422 Water #2	\$0.000000	c	\$2,896,089				\$0.00
TC 291 Town Charges							\$1,473.00
Unpaid Water							\$15,327.00
<b>PAY SUPERVISOR</b>						WILSON TOWN BUDGET TOTAL	\$896,990 \$913,790.00
<b>WILSON TOTAL ALL</b>							\$0 \$3,532,051.00

2005 Niagara County/Town Tax Rates  
 2005 tax rate calculations- Rates 2005.xls

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
							TAX ON F.EXEMPT
<b>City of Lockport</b>							
County Services	9.000085				\$5,583,576	\$8,646	\$5,592,222.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	9.000085		\$620,391,479		\$5,583,576	\$8,646	\$5,592,222.00
RD 291 County Refuse - Lkpt.	0.086730		\$668,557,243		\$57,984		\$57,984.00
Other expenses due County	0.000000		\$627,999,182		\$0		\$0.00
Total County - City of Lockport					must be 0-----> \$0		\$5,650,206.00
<b>City of Niagara Falls</b>							
County Services	8.856895				\$11,041,933	\$166,020	\$11,207,953.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.856895		\$1,246,704,700		\$11,041,933	\$166,020	\$11,207,953.00
RD291 County Refuse - Nfalls	0.086730		1,453,359,749		\$126,050		\$126,050.00
Other expenses due County	0.000000		1,256,071,726		\$0		\$0.00
Total County - Niagara Falls					must be 0-----> \$0		\$11,334,003.00
<b>City of North Tonawanda</b>							
County Services	8.950045				\$8,581,997	\$42,374	\$8,624,371.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.950045		\$958,877,476		\$8,581,997	\$42,374	\$8,624,371.00
RD291 County Refuse -NT	0.086729		\$1,104,140,782		\$95,761		\$95,761.00
Other expenses due County	0.000000		\$972,961,468		\$0		\$0.00
Total County -North Tonawanda					must be 0-----> \$0		\$8,720,132.00

2004-2005 SCHOOL TAX RATES (BY SCHOOL DISTRICT)

	RPS Taxable Value	Parcels	Calculated TAX RATE	Submitted Tax Levy
<b>AKRON</b>				
LOCKPORT	\$2,090,108	43	17.794463	\$37,192.35
ROYALTON	\$41,459,449	628	17.794449	\$737,748.05
<b>TOTAL</b>	<b>\$43,549,557</b>	<b>671</b>		<b>\$774,940.40</b>
<b>BARKER</b>				
HARTLAND	\$63,733,056	952	20.246842	\$1,290,393.12
NEWFANE	\$9,306,562	106	20.246842	\$188,428.49
SOMERSET	\$577,451,249	1,517	20.247000	\$11,691,655.44
<b>TOTAL</b>	<b>\$650,490,867</b>	<b>2,575</b>		<b>\$13,170,477.05</b>
<b>LEW-PORT</b>				
LEWISTON	\$628,973,696	5,310	22.497020	\$14,150,033.81
PORTER	\$277,344,365	2,705	22.497116	\$6,239,448.35
<b>TOTAL</b>	<b>\$906,318,061</b>	<b>8,015</b>		<b>\$20,389,482.16</b>
<b>LOCKPORT (C)</b>				
LKPT C LIB	\$638,834,243		0.905111	\$578,216.16
LKPT C	\$638,834,243	8,338	25.396865	\$16,224,387.12
CAMBRIA LIB	\$6,294,865		0.898296	\$5,654.65
CAMBRIA	\$6,294,865	64	25.205624	\$158,666.00
LKPT T LIB	\$516,985,475		0.899826	\$465,197.13
LKPT T	\$516,985,475	4,756	25.248569	\$13,053,143.19
PENDLTN LIB	\$11,952,759		0.897873	\$10,732.06
PENDLTN	\$11,952,759	68	25.193739	\$301,134.69
<b>TOTAL</b>	<b>\$1,174,067,342</b>	<b>13,226</b>		<b>\$30,797,131.00</b>
<b>MEDINA</b>				
HARTLAND LIB	\$3,147,957		1.317998	\$4,149.00
HARTLAND T	\$3,147,957	52	23.777961	\$74,852.00
<b>TOTAL</b>	<b>\$3,147,957</b>	<b>52</b>		<b>\$79,001.00</b>
<b>NEWFANE CENT</b>				
CAMBRIA	\$6,248,466	75	26.121584	\$163,219.83
LOCKPORT	\$46,978,175	527	26.121584	\$1,227,144.34
NEWFANE	\$341,777,916	4,294	26.121584	\$8,927,780.54
WILSON	\$3,739,141	46	26.121585	\$97,672.29
<b>TOTAL</b>	<b>\$398,743,698</b>	<b>4,942</b>		<b>\$10,415,817.00</b>

NIAG WHEAT				
CAMBR H	\$13,958,809	159	17.775994	\$248,131.70
CAMBR NH	\$2,153,976	48	24.768484	\$53,350.72
LEWST H	\$96,977,891	1,182	18.047001	\$1,750,160.08
LEWST NH	\$11,932,100	120	24.768483	\$295,540.02
NIAGR H	\$158,893,928	2,923	23.099095	\$3,670,305.91
NIAGR NH	\$136,649,467	925	31.832049	\$4,349,832.57
WHTFD H	\$472,090,754	4,925	20.310893	\$9,588,584.98
WHTFD NH	\$125,938,721	761	28.229809	\$3,555,226.02
TOTAL	<u>\$1,018,595,646</u>	<u>11,043</u>		<u>\$23,511,132.00</u>

2004-2005 SCHOOL TAX RATES (BY SCHOOL DISTRICT)

	RPS Taxable Value	Parcels	Calculated TAX RATE	Submitted TAX LEVY
<b>ROYAL HART</b>				
HARTLAND	\$72,583,616	1,005	23.344650	\$1,694,439.14
LOCKPORT	\$19,261,572	216	23.344650	\$449,654.66
ROYALTON	\$247,952,909	3,186	23.344650	\$5,788,373.98
<b>TOTAL</b>	<b>\$339,798,097</b>	<b>4,407</b>		<b>\$7,932,467.78</b>
<b>STARPOINT</b>				
CAMBRIA	\$180,837,232	1,710	21.636086	\$3,912,609.98
LOCKPORT	\$150,871,859	1,367	21.636086	\$3,264,276.58
PENDLETON	\$361,413,919	2,716	21.636086	\$7,819,582.79
ROYALTON	\$348,200	2	21.636100	\$7,533.69
WHEATFLD	\$113,813,609	1,235	24.586462	\$2,798,273.96
<b>TOTAL</b>	<b>\$807,284,819</b>	<b>7,030</b>		<b>\$17,802,277.00</b>
<b>WILSON CENT</b>				
CAMBRIA	\$51,975,730	545	25.094511	\$1,304,305.53
NEWFANE	\$451,194	10	25.094505	\$11,322.49
PORTER	\$59,690,817	757	25.094511	\$1,497,911.87
WILSON	\$237,338,997	3,033	25.094511	\$5,955,906.10
<b>TOTAL</b>	<b>\$349,456,738</b>	<b>4,345</b>		<b>\$8,769,445.99</b>
<b>N TONAWANDA</b>				
N TONAWANDA	\$1,013,843,984	12,909	22.128999	\$22,435,353.00
N TONAWANDA LIB	\$1,013,843,984	12,916	1.038730	\$1,053,110.00
<b>TOTAL</b>	<b>\$1,013,843,984</b>	<b>12,909</b>		<b>\$23,488,463.00</b>
<b>NIAGARA FALLS</b>				
HMSTD	\$900,572,324	19,266	16.865844	\$15,188,912.00
N HMSTD	\$405,292,731	3,893	24.396628	\$9,887,776.00
<b>TOTAL</b>	<b>\$1,305,865,055</b>	<b>23,159</b>		<b>\$25,076,688.00</b>
<b>GRAND TOTALS</b>	<b>\$8,011,161,821</b>	<b>92,374</b>		<b>\$182,207,322.38</b>

## SCHOOL TAX RATES 2004-2005 (BY TOWN/CITY)

	<u>TAXABLE VALUE</u>	<u>TAX LEVY</u>	<u>TAX RATE</u>	<u>PARCEL</u>
<b>CAMBRIA</b>				
LKPT CITY SD	\$6,294,865	\$164,320.65	\$26.104	
				64
NEWFANE	\$6,248,466	\$163,219.83	\$26.122	
				75
NI WHF H	\$13,958,809	\$248,131.70	\$17.776	159
NI WHF NH	\$2,153,976	\$53,350.72	\$24.768	
				48
STARPT	\$180,837,232	\$3,912,609.98	\$21.636	1,710
WILSON	\$51,975,730	\$1,304,305.53	\$25.095	545
<b>TOTAL</b>	<b>\$261,469,078</b>	<b>\$5,845,938.41</b>		
<b>HARTLAND</b>				
BARKER	\$63,733,056	\$1,290,393.12	\$20.247	952
MEDINA	\$3,147,957	\$79,001.00	\$25.096	
				52
ROY HART	\$72,583,616	\$1,694,439.14	\$23.345	1,005
<b>TOTAL</b>	<b>\$139,464,629</b>	<b>\$3,063,833.26</b>		
<b>LEWISTON</b>				
LEW PORT	\$628,973,696	\$14,150,033.81	\$22.497	5,310
NI WHF H	\$96,977,891	\$1,750,160.08	\$18.047	1,182
NI WHF NH	\$11,932,100	\$295,540.02	\$24.768	120
<b>TOTAL</b>	<b>\$737,883,687</b>	<b>\$16,195,733.91</b>		
<b>LOCKPORT</b>				
AKRON	\$2,090,108	\$37,192.35	\$17.794	
				43
LKPT CITY	\$516,985,475	\$13,518,340.32	\$26.148	4,756
NEWFANE	\$46,978,175	\$1,227,144.34	\$26.122	527
ROY HART	\$19,261,572	\$449,654.66	\$23.345	216
STARPT	\$150,871,859	\$3,264,276.58	\$21.636	1,367
<b>TOTAL</b>	<b>\$736,187,189</b>	<b>\$18,496,608.25</b>		
<b>NEWFANE</b>				
BARKER	\$9,306,562	\$188,428.49	\$20.247	106
NEWFANE	\$341,777,916	\$8,927,780.54	\$26.122	4,294
WILSON	\$451,194	\$11,322.49	\$25.095	
				10
<b>TOTAL</b>	<b>\$351,535,672</b>	<b>\$9,127,531.52</b>		
<b>NIAGARA</b>				
NI WHF H	\$158,893,928	\$3,670,305.91	\$23.099	2,923
NI WHF NH	\$136,649,467	\$4,349,832.57	\$31.832	925
<b>TOTAL</b>	<b>\$295,543,395</b>	<b>\$8,020,138.48</b>		
<b>PENDLETON</b>				
LKPT CITY	\$11,952,759	\$311,866.75	\$26.092	68
STARPT	\$361,413,919	\$7,819,582.79	\$21.636	2,716
<b>TOTAL</b>	<b>\$373,366,678</b>	<b>\$8,131,449.54</b>		

SCHOOL TAX RATES 2004-2005 (BY TOWN/CITY)

	<u>TAXABLE VALUE</u>	<u>TAX LEVY</u>	<u>TAX RATE</u>	<u>PARCEL</u>
PORTER				
LEW PORT	\$277,344,365	\$6,239,448.35	\$22.497	2,705
WILSON	\$59,690,817	\$1,497,911.87	\$25.095	757
TOTAL	<u>\$337,035,182</u>	<u>\$7,737,360.22</u>		
ROYALTON				
AKRON	\$41,459,449	\$737,748.05	\$17.794	628
ROY HART	\$247,952,909	\$5,788,373.98	\$23.345	3,186
STARPT	\$348,200	\$7,533.69	\$21.636	2
TOTAL	<u>\$289,760,558</u>	<u>\$6,533,655.72</u>		
SOMERSET				
BARKER	<u>\$577,451,249</u>	<u>\$11,691,655.44</u>	<u>\$20.247</u>	<u>1,517</u>
WHEATFIELD				
NI WHF H	\$472,090,754	\$9,588,584.98	\$20.311	4,925
NI WHF NH	\$125,938,721	\$3,555,226.02	\$28.230	761
STARPT	\$113,813,609	\$2,798,273.96	\$24.586	1,235
TOTAL	<u>\$711,843,084</u>	<u>\$15,942,084.96</u>		
WILSON				
NEWFANE	\$3,739,141	\$97,672.29	\$26.122	46
WILSON	\$237,338,997	\$5,955,906.10	\$25.095	3,033
TOTAL	<u>\$241,078,138</u>	<u>\$6,053,578.39</u>		
CITY OF LKPT.				
LKPT CITY	<u>\$638,834,243</u>	<u>\$16,802,603.28</u>	<u>\$26.302</u>	<u>8,338</u>
NIAGARA FALLS				
NIA FALLS H	\$900,572,324	\$15,188,912.00	\$16.866	19,266
NIA FALLS NH	\$405,292,731	\$9,887,776.00	\$24.397	3,893
TOTAL	<u>\$1,305,865,055</u>	<u>\$25,076,688.00</u>		
NO TONAWANDA				
NO TONA	<u>\$1,013,843,984</u>	<u>\$23,488,463.00</u>	<u>\$23.168</u>	<u>12,909</u>
GRAND TOTALS	<u>\$8,011,161,821</u>	<u>\$182,207,322.38</u>		

**ANALYSIS OF CHANGE IN SCHOOL TAX LEVY  
2003-2004 TO 2004-2005 FILE: SCHOOL\SCHCHG05**

<b>SCHOOL DISTRICT</b>	<b>2003-2004 TAX LEVY</b>	<b>2004-2005 TAX LEVY</b>	<b>CHANGE IN TAX LEVY</b>	<b>% CHANGE</b>
<b>AKRON</b>	\$963,640	\$774,940	(\$188,700)	-19.58%
<b>BARKER</b>	\$12,010,411	\$13,170,477	\$1,160,066	9.66%
<b>LEW PORT</b>	\$17,964,142	\$20,389,483	\$2,425,341	13.50%
<b>LOCKPORT</b>	\$31,129,621	\$30,797,131	(\$332,490)	-1.07%
<b>MEDINA</b>	\$75,365	\$79,001	\$3,636	4.82%
<b>NEWFANE</b>	\$9,956,016	\$10,415,817	\$459,801	4.62%
<b>NIAG WHEAT</b>	\$21,560,046	\$23,511,132	\$1,951,086	9.05%
<b>ROY HART</b>	\$7,619,884	\$7,932,468	\$312,584	4.10%
<b>STARPOINT</b>	\$16,559,089	\$17,802,277	\$1,243,188	7.51%
<b>WILSON</b>	\$8,223,193	\$8,769,446	\$546,253	6.64%
<b>NO TONA</b>	\$23,453,652	\$23,488,463	\$34,811	0.15%
<b>NIAG FALLS</b>	\$25,076,688	\$25,076,688	\$0	0.00%
<b>TOTAL</b>	\$174,591,747	\$182,207,323	\$7,615,576	4.36%

SCHOOL TAXABLE TOTALS COMPARISON  
2003 –2004 TO 2004-2005 USING FINAL EQUALIZATION RATES

	2003		2003		FULL		2004		2004		FULL		TAXABLE	%	EQ	FULL	%	
	TAXABLE	%	EQ RATE	TAXABLE	%	VALUE	TAXABLE	%	EQ RATE	TAXABLE	%	VALUE	DIFF	DIFF	RATE	VALUE	DIFF	
<b>AKRON</b>																		
<b>LOCKPORT-T</b>	\$2,750,779	5.57%	100.00%	\$2,750,779	5.31%		\$2,090,108	4.80%	100.00%	\$2,090,108	4.80%		(\$660,671)	0.77%	0.00%	(\$660,671)	-0.51%	
<b>ROYALTON</b>	\$46,626,937	94.43%	95.00%	\$49,080,986	94.69%		\$41,459,449	95.20%	100.00%	\$41,459,449	95.20%		(\$5,167,488)	-0.77%	5.00%	(\$7,621,537)	0.51%	
<b>TOTAL</b>	<b>\$49,377,716</b>	<b>100.00%</b>		<b>\$51,831,765</b>	<b>100.00%</b>		<b>\$43,549,557</b>	<b>100.00%</b>		<b>\$43,549,557</b>	<b>100.00%</b>		<b>-\$5,828,159</b>	<b>0.00%</b>	<b>5.00%</b>	<b>(\$8,282,208)</b>	<b>0.00%</b>	
<b>BARKER</b>																		
<b>HARTLAND</b>	\$62,609,508	10.83%	100.00%	\$62,609,508	11.11%		\$63,733,056	9.80%	100.00%	\$63,733,056	9.80%		\$1,123,548	1.03%	0.00%	\$1,123,548	-1.32%	
<b>NEWFANE</b>	\$7,863,473	1.36%	100.00%	\$7,863,473	1.40%		\$9,306,562	1.43%	100.00%	\$9,306,562	1.43%		\$1,443,089	0.07%	0.00%	\$1,443,089	0.03%	
<b>SOMERSET</b>	\$507,759,334	87.81%	100.00%	\$507,759,334	90.13%		\$577,451,249	88.77%	100.00%	\$577,451,249	88.77%		\$69,691,915	0.96%	0.00%	\$69,691,915	-1.35%	
<b>TOTAL</b>	<b>\$578,232,315</b>	<b>100%</b>		<b>\$578,232,315</b>	<b>102.63%</b>		<b>\$650,490,867</b>	<b>100.00%</b>		<b>\$650,490,867</b>	<b>100.00%</b>		<b>\$72,258,552</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$72,258,552</b>	<b>-2.63%</b>	
<b>LEW-PORT</b>																		
<b>LEWISTON</b>	\$586,295,119	69.70%	100.00%	\$586,295,119	69.70%		\$628,973,696	69.40%	100.00%	\$628,973,696	69.40%		\$42,678,577	0.30%	0.00%	\$42,678,577	-0.30%	
<b>PORTER</b>	\$254,885,578	30.30%	100.00%	\$254,885,578	30.30%		\$277,344,365	30.60%	100.00%	\$277,344,365	30.60%		\$22,458,787	0.30%	0.00%	\$22,458,787	0.30%	
<b>TOTAL</b>	<b>\$841,180,697</b>	<b>100.00%</b>		<b>\$841,180,697</b>	<b>100.00%</b>		<b>\$906,318,061</b>	<b>100.00%</b>		<b>\$906,318,061</b>	<b>100.00%</b>		<b>\$65,137,364</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$65,137,364</b>	<b>0.00%</b>	
<b>LOCKPORT (C)</b>																		
<b>LOCKPORT-C</b>	\$638,467,094	54.72%	100.00%	\$638,467,094	54.72%		\$638,834,243	54.41%	100.00%	\$638,834,243	54.41%		\$367,149	0.31%	0.00%	\$367,149	-0.31%	
<b>CAMBRIA</b>	\$5,967,664	0.51%	100.00%	\$5,967,664	0.51%		\$6,294,865	0.54%	100.00%	\$6,294,865	0.54%		\$327,201	0.02%	0.00%	\$327,201	0.02%	
<b>LOCKPORT-T</b>	\$511,319,217	43.83%	100.00%	\$511,319,217	43.83%		\$516,985,475	44.03%	100.00%	\$516,985,475	44.03%		\$5,666,258	0.21%	0.00%	\$5,666,258	0.21%	
<b>PENDLETON</b>	\$10,945,052	0.94%	100.00%	\$10,945,052	0.94%		\$11,952,759	1.02%	100.00%	\$11,952,759	1.02%		\$1,007,707	0.08%	0.00%	\$1,007,707	0.08%	
<b>TOTAL</b>	<b>\$1,166,699,027</b>	<b>100.00%</b>		<b>\$1,166,699,027</b>	<b>100.00%</b>		<b>\$1,174,067,342</b>	<b>100.00%</b>		<b>\$1,174,067,342</b>	<b>100.00%</b>		<b>\$7,368,315</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$7,368,315</b>	<b>0.00%</b>	
<b>MEDINA</b>																		

HARTLAND	\$3,091,531	100.00%	100.00%	\$3,091,531	100.00%	\$3,147,957	100.00%	100.00%	\$3,147,957	100%	\$56,426	0.00%	0.00%	\$56,426	0.00%
<b>TOTAL</b>	<b>\$3,091,531</b>	<b>100.00%</b>		<b>\$3,091,531</b>	<b>100.00%</b>	<b>\$3,147,957</b>	<b>100.00%</b>		<b>\$3,147,957</b>	<b>100.00%</b>	<b>\$56,426</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$56,426</b>	<b>0.00%</b>
NEWFANE CENTRAL CAMBRIA	\$5,830,954	1.56%	100.00%	\$5,830,954	1.56%	\$6,248,466	1.57%	100.00%	\$6,248,466	1.57%	\$417,512	-	0.00%	\$417,512	0.01%
LOCKPORT-T NEWFANE	\$46,524,540	12.44%	100.00%	\$46,524,540	12.44%	\$46,978,175	11.78%	100.00%	\$46,978,175	11.78%	\$453,635	0.66%	0.00%	\$453,635	-0.66%
WILSON	\$3,758,949	1.01%	100.00%	\$3,758,949	1.01%	\$3,739,141	0.94%	100.00%	\$3,739,141	0.94%	\$23,987,381	-	0.00%	\$23,987,381	0.72%
<b>TOTAL</b>	<b>\$373,904,978</b>	<b>100.00%</b>		<b>\$373,904,978</b>	<b>100.00%</b>	<b>\$398,743,698</b>	<b>100.00%</b>		<b>\$398,743,698</b>	<b>100.00%</b>	<b>\$24,838,720</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$24,838,720</b>	<b>0.00%</b>
NIAG-WHEATFD CAMBRIA	\$15,417,741	1.56%	100.00%	\$15,417,741	1.39%	\$16,112,785	1.58%	100.00%	\$16,112,785	1.36%	\$695,044	-	0.00%	\$695,044	-0.03%
LEWISTON	\$102,450,839	10.35%	100.00%	\$102,450,839	9.26%	\$108,909,991	10.69%	100.00%	\$108,909,991	9.20%	\$6,459,152	-	0.00%	\$6,459,152	-0.06%
NIAGARA WHEATFIELD	\$291,916,480	29.48%	85.00%	\$343,431,153	31.05%	\$295,543,395	29.01%	78.00%	\$378,901,788	32.02%	\$3,626,915	0.47%	-7.00%	\$35,470,636	0.97%
<b>TOTAL</b>	<b>\$990,223,327</b>	<b>100.00%</b>		<b>\$1,106,231,141</b>	<b>100.00%</b>	<b>\$1,018,595,646</b>	<b>100.00%</b>		<b>\$1,183,503,513</b>	<b>100.00%</b>	<b>\$17,591,208</b>	<b>-</b>	<b>-2.00%</b>	<b>\$34,647,541</b>	<b>-0.88%</b>

**SCHOOL TAXABLE TOTALS COMPARISON  
2003-2004 TO 2004-2005 USING FINAL EQUALIZATION RATES**

	2003		2003		FULL		2004		2004		FULL		TAXABLE	%	EQ	FULL VALUE	%	
	TAXABLE	%	EQ RATE	TAXABLE	VALUE	%	TAXABLE	%	EQ RATE	TAXABLE	VALUE	%	DIFF	DIFF	RATE	DIFF	DIFF	
ROY-HART																		
HARTLAND	\$71,650,052	22.54%	100.00%	\$71,650,052		21.72%	\$72,583,616	21.36%	100.00%	\$72,583,616	21.36%		\$933,564	1.18%	0.00%	\$933,564	-0.36%	
LOCKPORT-T	\$18,924,731	5.95%	100.00%	\$18,924,731		5.74%	\$19,261,572	5.67%	100.00%	\$19,261,572	5.67%		\$336,841	0.29%	0.00%	\$336,841	-0.07%	
ROYALTON	\$227,289,663	71.51%	95.00%	\$239,252,277		72.54%	\$247,952,909	72.97%	100.00%	\$247,952,909	72.97%		\$20,663,246	-1.47%	5.00%	\$8,700,632	0.43%	
<b>TOTAL</b>	<b>\$317,864,446</b>	<b>100.00%</b>		<b>\$329,827,060</b>	<b>100.00%</b>		<b>\$339,798,097</b>	<b>100.00%</b>		<b>\$339,798,097</b>	<b>100.00%</b>		<b>\$21,933,651</b>	<b>0.00%</b>	<b>5.00%</b>	<b>\$9,971,037</b>	<b>0.00%</b>	
STARPOINT																		
CAMBRIA	\$172,541,541	22.42%	100.00%	\$172,541,541		22.10%	\$180,837,232	22.40%	100.00%	\$180,837,232	21.98%		\$8,295,691	0.02%	0.00%	\$8,295,691	-0.12%	
LOCKPORT-T	\$141,528,645	18.39%	100.00%	\$141,528,645		18.13%	\$150,871,859	18.69%	100.00%	\$150,871,859	18.34%		\$9,343,214	-0.30%	0.00%	\$9,343,214	0.21%	
ROYALTON	\$311,600	0.04%	95.00%	\$328,000		0.04%	\$348,200	0.04%	100.00%	\$348,200	0.04%		\$36,600	0.00%	5.00%	\$20,200	0.00%	
PENDLETON	\$354,657,157	46.09%	100.00%	\$354,657,157		45.43%	\$361,413,919	44.77%	100.00%	\$361,413,919	43.92%		\$6,756,762	1.32%	0.00%	\$6,756,762	-1.50%	
WHEATFIELD	\$100,465,308	13.06%	90.00%	\$111,628,120		14.30%	\$113,813,609	14.10%	88.00%	\$129,333,647	15.72%		\$13,348,301	-1.04%	-2.00%	\$17,705,527	1.42%	
<b>TOTAL</b>	<b>\$769,504,251</b>	<b>100.00%</b>		<b>\$780,683,463</b>	<b>100.00%</b>		<b>\$807,284,819</b>	<b>100.00%</b>		<b>\$822,804,857</b>	<b>100.00%</b>		<b>\$37,780,568</b>	<b>0.00%</b>	<b>3.00%</b>	<b>\$42,121,394</b>	<b>0.00%</b>	
WILSON CENTRAL																		
CAMBRIA	\$48,861,785	14.54%	100.00%	\$48,861,785		14.54%	\$51,975,730	14.87%	100.00%	\$51,975,730	14.87%		\$3,113,945	-0.33%	0.00%	\$3,113,945	0.33%	
NEWFANE	\$389,611	0.12%	100.00%	\$389,611		0.12%	\$451,194	0.13%	100.00%	\$451,194	0.13%		\$61,583	-0.01%	0.00%	\$61,583	0.01%	
PORTER	\$54,407,373	16.19%	100.00%	\$54,407,373		16.19%	\$59,690,817	17.08%	100.00%	\$59,690,817	17.08%		\$5,283,444	-0.89%	0.00%	\$5,283,444	0.89%	
WILSON	\$232,316,982	69.15%	100.00%	\$232,316,982		69.15%	\$237,338,997	67.92%	100.00%	\$237,338,997	67.92%		\$5,022,015	1.23%	0.00%	\$5,022,015	-1.23%	
<b>TOTAL</b>	<b>\$335,975,751</b>	<b>100.00%</b>		<b>\$335,975,751</b>	<b>100.00%</b>		<b>\$349,456,738</b>	<b>100.00%</b>		<b>\$349,456,738</b>	<b>100.00%</b>		<b>\$13,480,987</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$13,480,987</b>	<b>0.00%</b>	
NO TONAWANDA																		
HMSTEAD	\$994,949,015	100%	100.00%	\$994,949,015		100.00%	\$1,013,843,984	100%	100.00%	\$1,013,843,984	100.00%		\$18,894,969	0.00%	0.00%	\$18,894,969	0.00%	
NHMSTEAD		0%	100.00%	\$0		0.00%		0%	100.00%	\$0	0.00%		\$0	0.00%	0.00%	\$0	0.00%	
<b>TOTAL</b>	<b>\$994,949,015</b>	<b>100%</b>		<b>\$994,949,015</b>	<b>100.00%</b>		<b>\$1,013,843,984</b>	<b>100%</b>		<b>\$1,013,843,984</b>	<b>100.00%</b>		<b>\$18,894,969</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$18,894,969</b>	<b>0.00%</b>	
NIAGARA FALLS																		
HMSTEAD	\$883,309,252	68.88%	100.00%	\$883,309,252		68.88%	900572324	68.96%	100.00%	\$900,572,324	68.96%		\$17,263,072	-0.08%	0.00%	\$17,263,072	0.08%	
NHMSTEAD	\$399,064,463	31.12%	100.00%	\$399,064,463		31.12%	405292731	31.04%	100.00%	\$405,292,731	31.04%		\$6,228,268	0.08%	0.00%	\$6,228,268	-0.08%	
<b>TOTAL</b>	<b>\$1,282,373,715</b>	<b>100.00%</b>		<b>\$1,282,373,715</b>	<b>100.00%</b>		<b>\$1,305,865,055</b>	<b>100.00%</b>		<b>\$1,305,865,055</b>	<b>100.00%</b>		<b>\$23,491,340</b>	<b>0.00%</b>	<b>0.00%</b>	<b>\$23,491,340</b>	<b>0.00%</b>	
<b>GRAND TOTALS</b>	<b>\$7,703,376,769</b>			<b>\$7,844,980,458</b>			<b>\$8,011,161,821</b>			<b>\$8,191,589,726</b>			<b>\$307,785,052</b>			<b>\$346,609,268</b>		

Niagara County, New York

2005 Abstract of taxes levied:

Payable to the Niagara County Treasurer:

Municipality:	2005	Town	Other	Town/City	"Actual"	Net	Chargebacks included in 2005 tax levy					Total Niagara	
	County	Direct	Credits	portion of	RPTL 520	County						County Levy	
	Levy	Payments	To the Levy	"Total"RPTL	Pro-Rata	Levy	Comm.	Assmt.	Assmt.	Expenses	Total	Agricultural	Items
				520	Taxes		College	Dept.		Chargebacks	Payment		
				Pro-Rata	Levied in								
				Taxes levied	town/city								
Cambria	\$2,232,856	\$0	\$0	\$8,359	\$1,976	\$2,226,473	\$15,000	\$7,265	\$0	\$2,080	\$24,345	\$0	\$2,250,818
Hartland	\$1,184,934	\$0	\$0	\$4,436	\$2,323	\$1,182,821	\$50,000	\$6,158	\$318	\$1,644	\$58,120		\$1,240,941
Lewiston	\$6,260,555	\$0	\$0	\$23,436	\$3,175	\$6,240,294	\$25,000	\$15,257	\$0	\$7,155	\$47,412		\$6,287,706
Lockport(t)	\$6,289,309	\$0	\$0	\$23,544	\$9,677	\$6,275,442	\$75,000	\$16,081	\$6,374	\$8,315	\$105,770		\$6,381,212
Newfane	\$2,979,721	\$0	\$0	\$11,154	\$5,476	\$2,974,043	\$55,000	\$10,703	\$0	\$4,846	\$70,549		\$3,044,592
Niagara	\$3,219,687	\$0	\$0	\$12,053	\$0	\$3,207,634	\$25,000	\$9,696	\$0	\$3,953	\$38,649		\$3,246,283
Pendleton	\$3,181,193	\$0	\$0	\$11,909	\$2,599	\$3,171,883	\$60,000	\$7,398	\$4,741	\$3,506	\$75,645		\$3,247,528
Porter	\$2,862,035	\$0	\$0	\$10,714	\$8,321	\$2,859,642	\$10,000	\$8,913	\$0	\$3,297	\$22,210	\$0	\$2,881,852
Royalton	\$2,568,157	\$0	\$0	\$9,614	\$4,587	\$2,563,130	\$87,000	\$9,598	\$867	\$3,509	\$100,974		\$2,664,104
Somerset	\$5,010,187	\$0	\$0	\$18,755	\$0	\$4,991,432	\$51,000	\$4,984	\$101	\$1,312	\$57,397		\$5,048,829
Wheatfield	\$6,868,739	\$0	\$0	\$25,713	\$3,314	\$6,846,340	\$52,000	\$15,381	\$2,849	\$5,738	\$75,968		\$6,922,308
Wilson	\$2,040,199	\$0	\$0	\$7,637	\$2,040	\$2,034,602	\$51,000	\$8,147	\$0	\$3,155	\$62,302		\$2,096,904
Lockport(c)	\$5,440,650	\$0	\$0	\$20,367	\$8,646	\$5,428,929	\$130,000	\$22,261	\$0	\$11,032	\$163,293		\$5,592,222
Niagara Falls	\$10,953,176	\$0	\$0	\$41,002	\$166,020	\$11,078,194	\$104,000	\$2,800	\$0	\$22,959	\$129,759		\$11,207,953
North Tonawanda	\$8,504,820	\$0	\$0	\$31,835	\$42,374	\$8,515,359	\$60,000	\$32,761	\$0	\$16,251	\$109,012		\$8,624,371
<b>TOTAL</b>	<b>\$69,596,218</b>	<b>\$0</b>	<b>\$0</b>	<b>\$260,528</b>	<b>\$260,528</b>	<b>\$69,596,218</b>	<b>\$850,000</b>	<b>\$177,403</b>	<b>\$15,250</b>	<b>\$98,752</b>	<b>\$1,141,405</b>	<b>\$0</b>	<b>\$70,737,623</b>

NIAGARA COUNTY, NEW YORK  
 2005 Abstract of taxes levied:  
Payable to the Niagara County Treasurer:

Municipality:	County Water District	County Refuse District	County Sewer District	2004-2005 Village Relevy	2004-2005 School Relevy	Total to County Treasurer
Cambria	\$237,380	\$0	\$0	\$0	\$357,630.00	\$2,845,828.00
Hartland	\$98,399	\$12,412	\$0	\$1,203	\$217,073.00	\$1,570,028.00
Lewiston	\$535,582	\$64,733	\$177,011	\$16,721	\$619,335.00	\$7,701,088.00
Lockport (t)	\$597,417	\$72,305	\$0	\$0	\$837,938.00	\$7,888,872.00
Newfane	\$272,570	\$0	\$0	\$0	\$469,228.00	\$3,786,390.00
Niagara	\$273,894	\$0	\$0	\$0	\$395,191.00	\$3,915,368.00
Pendleton	\$284,060	\$33,625	\$473,174	\$0	\$334,601.00	\$4,372,988.00
Porter	\$178,757	\$29,517	\$0	\$22,930	\$397,519.00	\$3,510,575.00
Royalton	\$222,588	\$26,631	\$0	\$31,369	\$534,509.00	\$3,479,201.00
Somerset	\$400,965	\$50,341	\$0	\$12,002	\$147,623.00	\$5,659,760.00
Wheatfield	\$629,367	\$72,930	\$1,833,927	\$0	\$711,636.00	\$10,170,168.00
Wilson	\$179,509	\$0	\$0	\$17,607	\$324,241.00	\$2,618,261.00
Lockport(c)	\$0	\$57,984	\$0	\$0	\$0.00	\$5,650,206.00
Niagara Falls	\$0	\$126,050	\$0	\$0	\$0.00	\$11,334,003.00
North Tonawanda	\$0	\$95,761	\$0	\$0	\$0	\$8,720,132
<b>TOTAL</b>	<b>\$3,910,488</b>	<b>\$642,289</b>	<b>\$2,484,112</b>	<b>\$101,832</b>	<b>\$5,346,524.00</b>	<b>\$83,222,868.00</b>

**Niagara County, New York**  
**2005 Abstract of taxes Levied**

<u>Payable to the Town Supervisor:</u> Municipality:	GENERAL		SPECIAL DISTRICT	UNPAID ITEMS WATER, ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
	TOWN LEVY	HIGHWAY TOWN				
Cambria	\$0	\$302,710	\$1,331,141.00	\$19,903	\$1,653,754.00	\$4,499,582.00
Hartland	\$171,500	\$0	\$658,338.00	\$25,117	\$854,955.00	\$2,424,983.00
Lewiston	\$98,845	\$192,331	\$1,637,225.00	\$149,035	\$2,077,436.00	\$9,778,524.00
Lockport (t)	\$0	\$0	\$5,428,933.00	\$210,989	\$5,639,922.00	\$13,528,794.00
Newfane	\$0	\$0	\$2,069,592.00	\$155,633	\$2,225,225.00	\$6,011,615.00
Niagara	\$0	\$380,000	\$1,514,303.00	\$135,821	\$2,030,124.00	\$5,945,492.00
Pendleton	\$0	\$356,760	\$1,037,366.00	\$20,780	\$1,414,906.00	\$5,787,894.00
Porter	\$144,016	\$114,558	\$286,144.00	\$48,389	\$593,107.00	\$4,103,682.00
Royalton	\$50,921	\$298,388	\$1,540,632.00	\$43,772	\$1,933,713.00	\$5,412,914.00
Somerset	\$1,180,868	\$126,397	\$640,847.00	\$24,413	\$1,972,525.00	\$7,632,285.00
Wheatfield	\$0	\$0	\$2,597,005.00	\$141,479	\$2,738,484.00	\$12,908,652.00
Wilson	\$545,132	\$154,918	\$196,940.00	\$16,800	\$913,790.00	\$3,532,051.00
Lockport(c)						\$5,650,206.00
Niagara Falls						\$11,334,003.00
North Tonawanda						\$8,720,132.00
<b>TOTAL</b>	<b>\$2,191,282</b>	<b>\$1,926,062</b>	<b>\$18,938,466.00</b>	<b>\$992,131</b>	<b>\$24,047,941.00</b>	<b>\$107,270,809.00</b>

**2005 NIAGARA COUNTY TAX LEVY DATA**

<b>TOWN/CITY</b>	<b>PAY SUPERVISOR</b>	<b>PAY TREASURER</b>	<b>TOTAL LEVY</b>
<b>CAMBRIA</b>	\$1,653,754.00	\$2,845,828.00	\$4,499,582.00
<b>HARTLAND</b>	\$854,955.00	\$1,570,028.00	\$2,424,983.00
<b>LEWISTON</b>	\$2,077,436.00	\$7,701,088.00	\$9,778,524.00
<b>LOCKPORT</b>	\$5,639,922.00	\$7,888,872.00	\$13,528,794.00
<b>NEWFANE</b>	\$2,225,225.00	\$3,786,390.00	\$6,011,615.00
<b>NIAGARA</b>	\$2,030,124.00	\$3,915,368.00	\$5,945,492.00
<b>PENDLETON</b>	\$1,414,906.00	\$4,372,988.00	\$5,787,894.00
<b>PORTER</b>	\$593,107.00	\$3,510,575.00	\$4,103,682.00
<b>ROYALTON</b>	\$1,933,713.00	\$3,479,201.00	\$5,412,914.00
<b>SOMERSET</b>	\$1,972,525.00	\$5,659,760.00	\$7,632,285.00
<b>WHEATFIELD</b>	\$2,738,484.00	\$10,170,168.00	\$12,908,652.00
<b>WILSON</b>	\$913,790.00	\$2,618,261.00	\$3,532,051.00
<b>TOTAL TOWNS</b>	<b>\$24,047,941.00</b>	<b>\$57,518,527.00</b>	<b>\$81,566,468.00</b>
<b>LOCKPORT</b>		\$5,650,206.00	\$5,650,206.00
<b>NIAG FALLS</b>		\$11,334,003.00	\$11,334,003.00
<b>N.TONAWANDA</b>		\$8,720,132.00	\$8,720,132.00
<b>TOTAL CITIES</b>		<b>\$25,704,341.00</b>	<b>\$25,704,341.00</b>
<b>TOTAL ALL</b>	<b>\$24,047,941.00</b>	<b>\$83,222,868.00</b>	<b>\$107,270,809.00</b>

## 2005 NIAGARA COUNTY WATER DISTRICT TAX LEVY

**RONALD JOHNSTON, EXECUTIVE DIRECTOR**

FILENAME: taxes2005\co.water2005

Taxable values entered from 2004 FR 8/18/2004 hmr/updated from totals 10/25/04/updated 11/16/04

12/2/04 levy amount entered from 2005 tentative budget wbjr

<u>TOWN</u>	<u>CODE</u>	<u>2004 TAXABLE VALUE</u>	<u>2004 EQ.RATE</u>	<u>PROJECTED EQ. FULL VALUE</u>	<u>2005 Tax Levy Per Budget</u>	<u>TAX RATE 2005 Budget</u>	<u>% OF 2005 TAX LEVY</u>
CAMBRIA	WD203	\$350,314,004	100.00	\$350,314,004	\$237,380	\$0.68	6.1%
HARTLAND	WD223	\$145,212,980	100.00	\$145,212,980	\$98,399	\$0.68	2.5%
LEWISTON	WD259	\$790,387,457	100.00	\$790,387,457	\$535,582	\$0.68	13.7%
LOCKPORT	WD263	\$881,640,512	100.00	\$881,640,512	\$597,417	\$0.68	15.3%
NEWFANE	WD283	\$402,246,243	100.00	\$402,246,243	\$272,570	\$0.68	7.0%
NIAGARA	WD302	\$315,276,189	78.00	\$404,200,242	\$273,894	\$0.87	7.0%
PENDLETON	WD324	\$419,203,277	100.00	\$419,203,277	\$284,060	\$0.68	7.3%
PORTER	WD344	\$263,801,704	100.00	\$263,801,704	\$178,757	\$0.68	4.6%
ROYALTON	WD364	\$328,484,760	100.00	\$328,484,760	\$222,588	\$0.68	5.7%
SOMERSET	WD384	\$591,725,886	100.00	\$591,725,886	\$400,965	\$0.68	10.3%
WHEATFIELD	WD404	\$817,336,023	88.00	\$928,790,935	\$629,367	\$0.77	16.1%
WILSON	WD425	\$264,911,955	100.00	\$264,911,955	\$179,510	\$0.68	4.6%
<b>GRAND TOTALS</b>		<b>\$5,570,540,990</b>		<b>\$5,770,919,956</b>	<b>\$3,910,488</b>	<b>\$0.70</b>	

AVG EQ.FULL VALUE RATE

\$0.68

**Niagara County Sewer  
District**

2005 Tax levy

Filename: TAXES2005\CSEW2005.wk1

	<u>Capital</u>	<u>Operations &amp; Maint.</u>	<u>Total</u>	<u>Less Direct Payment</u>	<u>Tax Levy Amount</u>
Cambria	\$131,500	\$97,371	\$228,872	\$228,872	\$0
Lewiston	\$82,774	\$94,237	\$177,011		\$177,011
Lockport	\$344,486	\$823,140	\$1,167,627	\$1,167,627	\$0
Niagara	\$182,802	\$362,265	\$545,067	\$545,067	\$0
Pendleton	\$255,425	\$217,749	\$473,174		\$473,174
Wheatfield	\$612,051	\$1,221,876	\$1,833,927		\$1,833,927
	<u>\$1,609,038</u>	<u>\$2,816,639</u>	<u>\$4,425,677</u>	<u>\$1,941,565</u>	<u>\$2,484,112</u>

2005 County Refuse District tax rate calculations

2004 Final Assessment Roll Data

TOWN/CITY	#OF PARCELS	2004 TAXABLE VALUE*	NYS 2004 EQ RATES	2004 EQUALIZED FULL VALUE	%	2005 SHARE/LEVY	2005 Net tax Levy	2005 "Actual" Tax Rate
CITY OF LOCKPORT	8,327	\$ 668,557,243	100.00%	\$ 668,557,243	9.0%	\$ 57,984	\$ 57,984	0.087
CITY OF NIAGARA FALLS	23,155	\$ 1,453,359,749	100.00%	\$ 1,453,359,749	19.6%	\$ 126,050	\$ 126,050	0.087
CITY OF NORTH TONAWANDA	12,895	\$ 1,104,140,782	100.00%	\$ 1,104,140,782	14.9%	\$ 95,762	\$ 95,762	0.087
HARTLAND	2,009	\$ 143,106,880	100.00%	\$ 143,106,880	1.9%	\$ 12,412	\$ 12,412	0.087
LEWISTON	6,560	\$ 746,377,604	100.00%	\$ 746,377,604	10.1%	\$ 64,733	\$ 64,733	0.087
LOCKPORT (TOWN)	6,904	\$ 833,676,643	100.00%	\$ 833,676,643	11.3%	\$ 72,305	\$ 72,305	0.087
PENDLETON	2,781	\$ 387,698,613	100.00%	\$ 387,698,613	5.2%	\$ 33,625	\$ 33,625	0.087
PORTER	3,456	\$ 340,335,170	100.00%	\$ 340,335,170	4.6%	\$ 29,517	\$ 29,517	0.087
ROYALTON	3,816	\$ 307,056,060	100.00%	\$ 307,056,060	4.1%	\$ 26,631	\$ 26,631	0.087
SOMERSET	1,512	\$ 580,440,986	100.00%	\$ 580,440,986	7.8%	\$ 50,341	\$ 50,342	0.087
WHEATFIELD	6,880	\$ 739,980,921	88.00%	\$ 840,887,410	11.4%	\$ 72,930	\$ 72,930	0.099
<b>TOTAL</b>	<b>78,295</b>	<b>\$ 7,304,730,651</b>		<b>\$ 7,405,637,140</b>	<b>100.0%</b>	<b>\$ 642,289</b>	<b>\$ 642,289</b>	
							Avg. tax rate	0.088

RETURNED SCHOOL TAXES 2004-2005 PER NIAGARA COUNTY TREASURER

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>		<u>TAX+3%</u>	<u>TAX+3%+7%</u>
<b>AKRON</b>			<b>NIAG WHEAT</b>		
<b>LOCKPORT</b>	\$2,598.95	\$2,780.88	<b>CAMBRIA</b>	\$31,988.63	\$34,227.83
<b>ROYALTON</b>	\$39,495.94	\$42,260.66	<b>LEWSTN</b>	\$84,717.73	\$90,647.97
	-----	-----	<b>NIAGARA</b>	\$369,337.46	\$395,191.08
<b>TOTAL</b>	\$42,094.89	\$45,041.54	<b>WHEATFLD</b>	\$581,970.88	\$622,708.84
				-----	-----
<b>BARKER</b>			<b>TOTAL</b>	\$1,068,014.70	\$1,142,775.72
<b>HARTLAND</b>	\$89,933.80	\$96,229.17			
<b>NEWFANE</b>	\$7,759.54	\$8,302.71	<b>ROYAL HART</b>		
<b>SOMERSET</b>	\$137,965.44	\$147,623.02	<b>HARTLAND</b>	\$108,655.11	\$116,260.97
	-----	-----	<b>LOCKPORT</b>	\$28,242.24	\$30,219.20
<b>TOTAL</b>	\$235,658.78	\$252,154.90	<b>ROYALTON</b>	\$460,045.02	\$492,248.17
				-----	-----
<b>LEW-PORT</b>			<b>TOTAL</b>	\$596,942.37	\$638,728.34
<b>LEWISTON</b>	\$494,100.11	\$528,687.12			
<b>PORTER</b>	\$308,435.84	\$330,026.35	<b>STARPOINT</b>		
	-----	-----	<b>CAMBRIA</b>	\$210,612.67	\$225,355.56
<b>TOTAL</b>	\$802,535.95	\$858,713.47	<b>LOCKPORT</b>	\$163,378.09	\$174,814.56
			<b>PENDLETON</b>	\$296,680.55	\$317,448.19
<b>LOCKPORT (C)</b>			<b>WHEATFLD</b>	\$83,109.42	\$88,927.08
<b>CAMBRIA</b>	\$3,769.17	\$4,033.01		-----	-----
<b>LOCKPORT</b>	\$527,753.07	\$564,695.78	<b>TOTAL</b>	\$753,780.73	\$806,545.39
<b>PENDL</b>	\$16,030.56	\$17,152.70			
	-----	-----			
<b>TOTAL</b>	\$547,552.80	\$585,881.49	<b>WILSON CENT</b>		
			<b>CAMBRIA</b>	\$78,069.32	\$83,534.17
<b>MEDINA</b>			<b>NEWFANE</b>	\$1,225.03	\$1,310.78
<b>HARTLAND</b>	\$4,283.21	\$4,583.03	<b>PORTER</b>	\$63,077.68	\$67,493.12
	-----	-----	<b>WILSON</b>	\$301,118.42	\$322,196.71
<b>TOTAL</b>	\$4,283.21	\$4,583.03	<b>TOTAL</b>	\$443,490.45	\$474,534.78
				-----	-----
<b>NEWFANE CENT</b>					
<b>CAMBRIA</b>	\$9,793.50	\$10,479.05			
<b>LOCKPORT</b>	\$61,147.22	\$65,427.53			
<b>NEWFANE</b>	\$429,545.88	\$459,614.09			
<b>WILSON</b>	\$1,910.27	\$2,043.99			
	-----	-----			
<b>TOTAL</b>	\$502,396.87	\$537,564.66			
	<b>CAMBRIA</b>	<b>HARTLAND</b>	<b>LEWISTON</b>	<b>LOCKPORT</b>	<b>NEWFANE</b>
	\$357,629.62	\$217,073.17	\$619,335.09	\$837,937.95	\$469,227.58
	<b>NIAGARA</b>	<b>PENDLETON</b>	<b>PORTER</b>	<b>ROYALTON</b>	<b>SOMERSET</b>
	\$395,191.08	\$334,600.89	\$397,519.47	\$534,508.83	\$147,623.02
	<b>WHEATFIELD</b>	<b>WILSON</b>	<b>TOTAL RELEVY</b>		
	\$711,635.92	\$324,240.70	<b>\$5,346,523.32</b>		
			<hr/> <hr/>		

**RETURNED 2004 VILLAGE TAXES FOR**  
**2005 TAX LEVY**

	<b><u>TAX+3%</u></b>	<b><u>TAX+3%+7%</u></b>
BARKER (SOMERSET)	\$ 11,216	12,001
LEWISTON (LEWISTON)	\$ 15,627	16,721
MIDDLEPORT (HARTLAND)	\$ 1,125	\$ 1,203
MIDDLEPORT (ROYALTON)	\$ 29,317	\$ 31,369
YOUNGSTOWN (PORTER)	\$ 21,430	\$ 22,930
WILSON (WILSON)	<u>\$ 16,455</u>	<u>\$ 17,607</u>
TOTAL	<u>\$ 95,170</u>	<u>\$ 101,832</u>

"2005 STATE AID PER TOWN BUDGET"

2005 DATA ENTERED 12/1/04 hmr

TOWNS	GENERAL FUND	MORTGAGE	REAL PROPERTY		YOUTH	CONSOLIDATED	PER	MISCELLANEOUS	AGGREGATE STATE AID 2005	2004		
	TOWNWIDE A3001	TAX A3005	MAINTANENCE A3040	STAR A3089	PROGRAMS A3820	HGWY/CHIPS DA/DB3501	DB3001	CAPITA DESCR		AMOUNT	STATE AID	DIFFERENC E
CAMBRIA	\$20,000	\$90,000	\$13,000	\$2,000	\$3,000	\$38,500	\$0		\$166,500	\$166,500	\$0	
HARTLAND	\$19,500	\$48,000	\$5,000		\$1,550	\$73,000			\$147,050	\$147,050	\$0	
LEWISTON	\$70,000	\$300,000	\$32,000	\$7,500	\$8,000	\$74,000			\$491,500	\$338,000	\$153,500	
LOCKPORT	\$50,000	\$250,000	\$7,000	\$33,000	\$6,000	\$80,000			\$426,000	\$397,000	\$29,000	
NEWFANE	\$46,000	\$125,000		\$20,000	\$5,000	\$86,067			\$282,067	\$258,067	\$24,000	
NIAGARA	\$50,000	\$100,000	\$8,000	\$5,000	\$3,000	\$36,000		A3395 CODE ENFORC A3389 PUBLIC SAFETY GRT	\$2,500 \$10,000	\$214,500	\$206,800	\$7,700
PENDLETON	\$21,500	\$125,700	\$17,300		\$3,500	\$32,500			\$200,500	\$174,200	\$26,300	
PORTER	\$28,000	\$60,000	\$17,000	\$3,000	\$2,900	\$33,228			\$144,128	\$134,100	\$10,028	
ROYALTON	\$34,000	\$90,000	\$20,000			\$104,448			\$248,448	\$228,448	\$20,000	
SOMERSET	\$0	\$20,000	\$2,500			\$47,931	\$11,000		\$81,431	\$81,455	(\$24)	
WHEATFIELD	\$45,425	\$450,000	\$5,300		\$0	\$45,000			\$545,725	\$418,891	\$126,834	
WILSON	\$22,922	\$95,000	\$17,318		\$3,000	\$55,000			\$193,240	\$202,922	(\$9,682)	
<b>TOTALS</b>	<b>\$407,347</b>	<b>\$1,753,700</b>	<b>\$144,418</b>	<b>\$70,500</b>	<b>\$35,950</b>	<b>\$705,674</b>	<b>\$11,000</b>		<b>\$12,500</b>	<b>\$3,141,089</b>	<b>\$2,753,433</b>	<b>\$387,656</b>
<b>CHECK TOTAL</b>									<b>\$3,141,089</b>	<b>\$2,753,433</b>		
<b>COUNTY STATE AID FIGURE</b>			<b>\$50,583,933</b>									

**COUNTY/TOWN /SPECIAL DISTRICT TAXES PAID BY UTILITIES 1998 TO 2005**

CITY/TOWN	RS	1998	1999	2000	2001	2002	2003	2004	2005
<b>NORTH TONAWANDA</b>	5	\$196,415.34	\$189,681.72	\$194,098.66	\$196,072.55	\$232,958.55	\$238,048.40	\$237,701.14	\$235,189.17
	6	\$131,691.04	\$131,084.14	\$115,696.71	\$119,213.55	\$147,117.88	\$155,166.82	\$165,770.00	\$158,806.15
	7	<u>\$17,845.11</u>	<u>\$17,400.08</u>	<u>\$17,119.37</u>	<u>\$17,639.68</u>	<u>\$32,118.04</u>	<u>\$31,665.01</u>	<u>\$13,717.56</u>	<u>\$13,278.40</u>
<b>TOTAL</b>		\$345,951.49	\$338,165.94	\$326,914.74	\$332,925.78	\$412,194.47	\$424,880.23	\$417,188.70	\$407,273.72
<b>NIAGARA FALLS</b> Provided by City of NF Assessor's Office	5	\$432,202.80	\$395,949.87	\$384,716.81	\$358,711.80	\$437,100.53	\$467,928.90	\$486,198.94	\$496,709.25
	6	\$334,443.31	\$299,737.63	\$287,438.04	\$279,180.34	\$342,101.47	\$375,143.98	\$381,337.51	\$378,890.37
	7	<u>\$56,745.80</u>	<u>\$53,718.88</u>	<u>\$53,161.17</u>	<u>\$52,392.88</u>	<u>\$100,825.96</u>	<u>\$99,516.99</u>	<u>\$57,165.36</u>	<u>\$57,321.08</u>
<b>TOTAL</b>		\$823,391.91	\$749,406.38	\$725,316.02	\$690,285.02	\$880,027.96	\$942,589.87	\$924,701.81	\$932,920.70
<b>CITY OF LOCKPORT</b>	5	\$152,665.57	\$147,693.53	\$148,954.15	\$149,823.00	\$176,527.90	\$170,135.17	\$175,202.17	\$179,756.93
	6	\$173,319.15	\$157,253.14	\$149,085.65	\$145,393.18	\$164,577.68	\$165,132.45	\$162,768.05	\$166,799.27
	7	<u>\$90,616.07</u>	<u>\$89,492.59</u>	<u>\$89,604.29</u>	<u>\$79,718.20</u>	<u>\$67,368.51</u>	<u>\$28,647.20</u>	<u>\$60,041.32</u>	<u>\$60,996.74</u>
<b>TOTAL</b>		\$416,600.79	\$394,439.26	\$387,644.09	\$374,934.38	\$408,474.09	\$363,914.82	\$398,011.54	\$407,552.94
<b>TOTAL CITIES</b>		\$1,585,944.19	\$1,482,011.58	\$1,439,874.85	\$1,398,145.18	\$1,700,696.52	\$1,731,384.92	\$1,739,902.05	\$1,747,747.36
<b>CAMBRIA</b>		\$326,446.24	\$354,255.52	\$401,803.59	\$380,155.23	\$421,656.14	\$442,109.54	\$416,418.84	\$418,818.39
<b>HARTLAND</b>		\$93,882.47	\$97,876.25	\$100,921.43	\$105,519.39	\$117,876.53	\$109,725.15	\$120,168.10	\$125,270.87
<b>LEWISTON</b>		\$351,295.74	\$346,487.78	\$335,399.63	\$384,300.28	\$428,643.02	\$462,218.10	\$459,764.42	\$470,221.44
<b>LOCKPORT</b>		\$476,452.30	\$495,765.81	\$474,198.60	\$474,938.39	\$574,210.15	\$549,363.73	\$547,257.87	\$559,284.13
<b>NEWFANE</b>		\$159,997.48	\$159,505.30	\$160,762.99	\$160,702.57	\$176,099.77	\$162,642.27	\$188,988.00	\$187,310.09
<b>NIAGARA</b>		\$375,574.19	\$379,634.40	\$375,237.83	\$391,837.90	\$444,513.51	\$442,370.03	\$439,032.50	\$469,450.46
<b>PENDLETON</b>		\$190,959.05	\$202,226.58	\$220,533.18	\$234,347.58	\$283,712.81	\$323,453.15	\$327,825.79	\$324,413.20
<b>PORTER</b>		\$65,191.94	\$64,482.86	\$63,328.00	\$64,188.70	\$92,513.43	\$94,324.28	\$99,916.11	\$101,083.74
<b>ROYALTON</b>		\$291,859.47	\$304,382.21	\$310,729.02	\$315,535.71	\$383,038.86	\$398,044.65	\$417,626.04	\$421,839.28
<b>SOMERSET</b>		\$5,754,603.29	\$5,740,861.90	\$5,080,050.76	\$3,937,222.93	\$4,447,226.85	\$4,529,430.89	\$5,157,300.09	\$6,074,076.38
<b>WHEATFIELD</b>		\$398,572.75	\$392,653.40	\$405,580.03	\$414,274.98	\$485,856.43	\$462,931.95	\$479,751.24	\$501,663.42
<b>WILSON</b>		\$82,790.00	\$114,139.79	\$90,837.01	\$87,876.64	\$99,423.60	\$95,377.83	\$103,108.13	\$112,920.81
<b>TOTAL TOWNS</b>		\$8,567,624.92	\$8,652,271.80	\$8,019,382.07	\$6,950,900.30	\$7,954,771.10	\$8,071,991.57	\$8,757,157.13	\$9,766,352.21
<b>TOTAL COUNTY</b>		\$10,153,569.11	\$10,134,283.38	\$9,459,256.92	\$8,349,045.48	\$9,655,467.62	\$9,803,376.49	\$10,497,059.18	\$11,514,099.57

## VILLAGE LEVY 2004-2005

MUNICIPALITY	# PARCELS	TOTAL VILLAGE TAXABLE ASSESSED VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	244	\$16,988,252	7.000	\$118,917.76
LEWISTON (TOWN OF LEWISTON)	1,153	\$116,443,346	5.350	\$622,971.90
MIDDLEPORT (TOWN OF HARTLAND)	83	\$4,235,389	7.700	\$32,612.50
MIDDLEPORT (TOWN OF ROYALTON)	668	\$42,765,121	7.700	\$329,291.43
TOTAL MIDDLEPORT	751	47,000,510	7.700	\$361,903.93
YOUNGSTOWN (TOWN OF PORTER)	919	\$77,029,246	6.437	\$495,861.14
WILSON (TOWN OF WILSON)	598	\$42,466,728	6.735	\$285,995.02
	4,416	\$346,928,592		\$2,247,554

2004 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

FILE: ent 9/29/2004hmr

ANNREPTAVGASD 04

	210 PR CLS RS1 TOTAL ASSMT	NO. PARCELS	AVERAGE 210 PR CLS ASSMT*	TOTAL COUNTY TAX LEVY FOR 210 PR CLASS	2005 TAX RATE	AVG 210 CO TAX AMT
CAMBRIA	\$176,161,600	1,608	\$109,553	\$1,556,035	\$8.83	\$967.68
HARTLAND	\$81,129,700	1,022	\$79,383	\$742,418	\$9.15	\$726.44
LEWISTON	\$574,272,200	4,859	\$118,187	\$5,058,764	\$8.81	\$1,041.11
LOCKPORT	\$486,696,900	4,689	\$103,795	\$4,325,762	\$8.89	\$922.53
NEWFANE	\$232,168,600	2,640	\$87,943	\$2,074,194	\$8.93	\$785.68
NIAGARA	\$158,289,440	2,341	\$67,616	\$1,807,507	\$11.42	\$772.11
PENDLETON	\$285,203,800	1,995	\$142,959	\$2,541,736	\$8.91	\$1,274.05
PORTER	\$238,508,950	2,147	\$111,089	\$2,097,448	\$8.79	\$976.92
ROYALTON	\$178,080,400	2,068	\$86,112	\$1,617,504	\$9.08	\$782.16
SOMERSET	\$56,740,680	725	\$78,263	\$498,751	\$8.79	\$687.93
WHEATFIELD	\$524,649,911	4,648	\$112,876	\$5,275,880	\$10.06	\$1,135.09
WILSON	\$150,284,300	1,583	\$94,936	\$1,353,460	\$9.01	\$855.00
TOTAL TOWNS	\$3,142,186,481	30,325	\$103,617	\$28,949,459	\$9.21	\$954.64
C LOCKPORT	\$384,556,000	5,487	\$70,085	\$3,461,004	\$9.00	\$630.76
NIAGARA FALLS	\$775,924,348	13,764	\$56,373	\$6,872,362	\$8.86	\$499.30
NO TONAWANDA	\$741,981,600	9,161	\$80,994	\$6,640,735	\$8.95	\$724.89
TOTAL CITIES	\$1,902,461,948	28,412	\$66,960	\$16,974,101	\$8.92	\$597.43
TOTAL COUNTY	\$5,044,648,429	58,737	\$85,885	\$45,923,561	\$9.10	\$781.85

NOTE: THIS AVERAGE IS CALCULATED  
USING ASSESSMENTS WHICH HAVE NOT  
BEEN EQUALIZED OR OTHERWISE ADJUSTED

## 2005 Niagara County Tax Apportionment Table

	CURRENT MODIFIED	EQ. RATE FOR CURRENT PURPOSES	EQUALIZED MODIFIED	% OF TOTAL EQUALIZED
	CNTY TAXABLE	(2004 Final)	CNTY TAXABLE	MOD.TAXABLE
CAMBRIA	\$256,413,852	100.00%	\$256,413,852	3.20830%
HARTLAND	\$136,073,974	100.00%	\$136,073,974	1.70258%
LEWISTON	\$718,941,514	100.00%	\$718,941,514	8.99554%
LOCKPORT	\$722,243,564	100.00%	\$722,243,564	9.03685%
NEWFANE	\$342,181,333	100.00%	\$342,181,333	4.28144%
NIAGARA	\$288,395,801	78.00%	\$369,738,206	4.62624%
PENDLETON	\$365,317,761	100.00%	\$365,317,761	4.57093%
PORTER	\$328,666,685	100.00%	\$328,666,685	4.11234%
ROYALTON	\$294,918,653	100.00%	\$294,918,653	3.69008%
SOMERSET	\$575,353,409	100.00%	\$575,353,409	7.19894%
WHEATFIELD	\$694,129,328	88.00%	\$788,783,327	9.86941%
WILSON	\$234,289,760	100.00%	\$234,289,760	2.93148%
<b>TOTAL TOWNS</b>	<b>\$4,956,925,634</b>		<b>\$5,132,922,039</b>	<b>64.22414%</b>
LOCKPORT CITY	\$624,786,325	100.00%	\$624,786,325	7.81745%
NIAG FALLS	\$1,257,826,722	100.00%	\$1,257,826,722	15.73818%
N.TONAWANDA	\$976,665,572	100.00%	\$976,665,572	12.22023%
<b>TOTAL CITIES</b>	<b>\$2,859,278,619</b>		<b>\$2,859,278,619</b>	<b>35.77586%</b>
<b>TOTAL COUNTY</b>	<b>\$7,816,204,253</b>		<b>\$7,992,200,658</b>	<b>100.00%</b>

## ORPS FINAL EQ RATES

	1998 FINAL	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL
CAMBRIA	95.27	89.92	100.00	100.00	100.00	100.00	100.00
HARTLAND	83.32	87.73	100.00	100.00	100.00	100.00	100.00
LEWISTON	98.38	93.53	100.00	100.00	100.00	100.00	100.00
LOCKPORT	81.97	81.92	85.00	100.00	100.00	100.00	100.00
NEWFANE	100.28	100.00	100.00	100.00	100.00	100.00	100.00
NIAGARA	86.92	84.33	81.89	79.40	80.00	85.00	78.00
PENDLETON	95.62	94.17	100.00	100.00	100.00	100.00	100.00
PORTER	100.37	99.39	100.00	100.00	100.00	100.00	100.00
ROYALTON	95.52	87.35	100.00	100.00	98.00	95.00	100.00
SOMERSET	104.05	136.35	111.35	104.82	100.00	100.00	100.00
WHEATFIELD	91.78	91.62	88.85	85.44	89.00	90.00	88.00
WILSON	89.44	94.49	100.00	100.00	100.00	100.00	100.00
LOCKPORT	82.97	80.50	80.61	100.00	100.00	100.00	100.00
NIAG FALLS	99.60	101.74	108.00	108.37	100.00	100.00	100.00
N.TON	69.91	70.15	70.49	100.00	100.00	100.00	100.00

The above rates are determined by NYS office of Real Property Services

**2004 NIAGARA COUNTY FULL "TAXABLE" VALUE ANALYSIS (including Villages)**

	Taxable Value Used for	Equalization Rate used for	2004 Full Taxable Value	TOV & VLG % of total town	2004 % of Full(not- Modified) Taxable Value
	2005 LEVY	2005 LEVY			
Cambria	\$254,601,669	100.00%	\$254,601,669		3.213976%
Hartland		100.00%			
TOV	\$131,147,604		\$131,147,604	96.91%	1.655548%
VLG - Middleport	\$4,175,435		\$4,175,435	3.09%	0.052709%
<b>Total</b>	<b>\$135,323,039</b>		<b>\$135,323,039</b>	<b>100.00%</b>	<b>1.708257%</b>
Lewiston		100.00%			
TOV	\$589,738,193		\$589,738,193	82.67%	7.444587%
VLG - Lewiston	\$123,666,600		\$123,666,600	17.33%	1.561111%
<b>Total</b>	<b>\$713,404,793</b>		<b>\$713,404,793</b>	<b>100.00%</b>	<b>9.005697%</b>
Lockport	\$716,164,161	100.00%	\$716,164,161		9.040530%
Newfane	\$340,169,372	100.00%	\$340,169,372		4.294143%
Niagara	\$284,296,068	78.00%	\$364,482,138		4.601057%
Pendleton	\$363,595,049	100.00%	\$363,595,049		4.589858%
Porter		100.00%			
TOV	\$244,343,605		\$244,343,605	74.77%	3.084482%
VLG - Ynstwn.	\$82,434,532		\$82,434,532	25.23%	1.040616%
<b>Total</b>	<b>\$326,778,137</b>		<b>\$326,778,137</b>	<b>100.00%</b>	<b>4.125098%</b>
ROYALTON		100.00%			
TOV	\$247,892,905		\$247,892,905	84.69%	3.129287%
VLG - Middleport	\$44,805,890		\$44,805,890	15.31%	0.565609%
<b>Total</b>	<b>\$292,698,795</b>		<b>\$292,698,795</b>	<b>100.00%</b>	<b>3.694896%</b>

**2004 NIAGARA COUNTY FULL "TAXABLE" VALUE ANALYSIS (Including Villages)**

	Taxable Value Used for	Equalization Rate used for	2004 Full Taxable	TOV & VLG	2004 % Of Full (not- Modified) Taxable Value
	2005 LEVY	2005 LEVY	Value	% Of Total Town	
Somerset		100.00%			
TOV	\$559,164,270		\$559,164,270	97.35%	7.058635%
VLG - Barker	\$15,200,568		\$15,200,568	2.65%	0.191885%
<b>Total</b>	<b>\$574,364,838</b>		<b>\$574,364,838</b>	<b>100.00%</b>	<b>7.250520%</b>
WHEATFIELD	\$687,760,413	88.00%	\$781,545,924		9.865880%
WILSON		100.00%			
TOV	\$191,528,035		\$191,528,035	82.34%	2.417763%
VLG - Wilson	\$41,075,572		\$41,075,572	17.66%	0.518519%
<b>Total</b>	<b>\$232,603,607</b>		<b>\$232,603,607</b>	<b>100.00%</b>	<b>2.936282%</b>
<b>TOTAL TOWNS</b>	<b>\$4,921,759,941</b>		<b>\$5,095,731,522</b>		<b>64.326195%</b>
C LOCKPORT	\$620,391,479	100.00%	\$620,391,479		7.831540%
NIAGARA FALLS	\$1,246,704,700	100.00%	\$1,246,704,700		15.737833%
NO TONAWANDA	\$958,877,476	100.00%	\$958,877,476		12.104433%
<b>TOTAL CITIES</b>	<b>\$2,825,973,655</b>		<b>\$2,825,973,655</b>		<b>35.673806%</b>
<b>TOTAL ALL</b>	<b>\$7,747,733,596</b>		<b>\$7,921,705,177</b>		<b>100.000001%</b>

# NIAGARA COUNTY ASSESSING UNITS RESIDENTIAL ASSESSMENT RATIOS

TOWN\CITY	1997	1998	1999	2000	2001	2002	2003	2004
<b>CAMBRIA</b>	96.24	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00 *
<b>HARTLAND</b>	89.00	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64 *
<b>LEWISTON</b>	98.41	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31 *
<b>LOCKPORT</b>	92.92	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65 *
<b>NEWFANE</b>	94.56	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57 *
<b>NIAGARA</b>	85.45	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02
<b>PENDLETON</b>	100.00	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14 *
<b>PORTER</b>	101.01	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11 *
<b>ROYALTON</b>	94.20	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24 *
<b>SOMERSET</b>	71.78	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82
<b>WHEATFIELD</b>	97.24	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17
<b>WILSON</b>	93.65	92.33	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39 *
<b>LOCKPORT</b>	81.58	80.35	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30 *
<b>NIAG FALLS</b>	102.22	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89 *
<b>N.TON</b>	65.64	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79 *
County Avg.	90.93	91.97	91.91	90.75 *	91.53	94.05	93.70	91.74

\*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.

New York State Office of Real Property Services determines the above rates

# NIAGARA COUNTY ASSESSED VALUES 1984-85 TO 2004-2005

FILENAME: ANNREPT00\TOTASD

<b>YEAR ASSESSMENT/TAX</b>	<b>COUNTY TOTAL ASSESSED VALUE</b>	<b>TOTAL COUNTY TAXABLE VALUE</b>	<b>TOTAL PARCELS</b>
1984-85	\$7,143,528,475	\$4,060,609,428	82,722
1985-86	\$7,478,581,825	\$4,152,596,638	82,895
1986-87	\$7,521,756,105	\$4,058,661,473	82,898
1987-88	\$7,696,314,875	\$4,218,121,087	83,974
1988-89	\$7,888,357,875	\$4,392,219,559	84,581
1989-90	\$7,979,978,754	\$4,489,640,082	84,828
1990-91	\$8,308,647,610	\$4,806,803,774	85,836
1991-92	\$8,434,780,586	\$4,963,086,971	86,821
1992-93	\$8,576,291,369	\$5,071,987,638	87,518
1993-94	\$9,115,895,374	\$5,527,618,408	88,318
1994-95	\$10,253,189,051	\$6,528,769,618	88,731
1995-96	\$10,287,951,979	\$6,571,154,485	89,333
1996-97	\$10,411,727,461	\$6,675,022,450	89,880
1997-98	\$10,412,809,336	\$6,660,212,127	90,471
1998-99	\$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

\*Because of Court Ordered Changes, these totals differ from the totals appearing on the final Assessment Rolls.

# PARCEL COUNT OF PROPERTIES ON THE 2004 FINAL ASSESSMENT ROLL

<u>MUNICIPALITY</u>	<u># PARCELS</u>	<u>TOTAL ASSESSED VALUE</u>	<u>TOTAL CO TAXABLE ASSESSED VALUE</u>
CAMBRIA	2,590	\$354,149,404	\$254,614,169
HARTLAND	2,009	\$145,522,980	\$135,330,529
LEWISTON	6,588	\$2,327,277,240	\$713,425,893
LOCKPORT	6,909	\$892,187,435	\$716,164,161
NEWFANE	4,410	\$405,589,155	\$340,289,672
NIAGARA	3,848	\$432,915,291	\$284,343,068
PENDLETON	2,784	\$422,595,856	\$363,595,049
PORTER	3,462	\$361,938,879	\$326,803,222
ROYALTON	3,818	\$331,277,960	\$292,858,111
SOMERSET	1,517	\$828,217,686	\$574,364,838
WHEATFIELD	6,886	\$843,154,584	\$687,760,413
WILSON	3,079	\$267,003,742	\$232,752,634
<b>TOTAL TOWNS</b>	<b>47,900</b>	<b>7,611,830,212</b>	<b>4,922,301,759</b>
C LOCKPORT	8,338	\$750,431,338	\$620,810,959
C NIAGARA FALLS	23,159	\$2,203,802,704	\$1,250,485,366
C NO TONAWANDA	12,909	\$1,246,019,476	\$959,019,476
<b>TOTAL CITIES</b>	<b>44,406</b>	<b>\$4,200,253,518</b>	<b>\$2,830,315,801</b>
<b>TOTAL ALL</b>	<b>92,306</b>	<b>\$11,812,083,730</b>	<b>\$7,752,617,560</b>

\*The difference between this figure and the actual figures used for apportionment is due to various changes between the final roll and tax apportionment.

## NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
Land Value	\$56,868,580	\$29,471,150	\$191,618,455	\$162,316,245	\$72,131,700	\$62,656,070	\$100,926,180
Total Assessed Value	<u>\$354,136,904</u>	<u>\$145,522,980</u>	<u>\$2,327,256,140</u>	<u>\$892,187,435</u>	<u>\$405,468,855</u>	<u>\$432,873,391</u>	<u>\$422,595,856</u>
<u>EXEMPTIONS:</u>							
Aged 0-65	\$2,061,340	\$1,868,882	\$5,169,474	\$3,756,980	\$2,724,071	\$3,194,561	\$2,919,378
Veterans	\$7,104,285	\$3,852,534	\$23,711,603	\$20,103,208	\$11,361,051	\$9,486,296	\$10,793,281
Clergy	\$0	\$0	\$7,500	\$6,000	\$5,500	\$3,000	\$3,000
Agriculture Bldgs.	\$707,200	\$157,800	\$71,986	\$736,275	\$1,604,720	\$30,000	\$354,250
Agriculture Land	\$2,913,300	\$1,764,455	\$1,684,614	\$1,959,817	\$5,473,191	\$378,151	\$2,322,944
Paraplegic	\$140,600	\$0	\$0	\$0	\$87,500	\$117,700	\$0
Wholly Exempt Property	\$86,608,510	\$2,556,270	\$1,583,206,170	\$149,460,994	\$44,043,450	\$135,367,615	\$42,607,954
Total County Exemptions	\$99,535,235	\$10,199,941	\$1,613,851,347	\$176,023,274	\$65,299,483	\$148,577,323	\$59,000,807
Total County Taxable Value	\$254,601,669	\$135,323,039	\$713,404,793	\$716,164,161	\$340,169,372	\$284,296,068	\$363,595,049

# NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOWNS</u>
Land Value	\$77,018,400	\$61,422,500	\$27,703,475	\$125,513,170	\$61,134,550	\$1,028,780,475
Total Assessed Value	<u>\$361,913,794</u>	<u>\$331,127,860</u>	<u>\$828,217,686</u>	<u>\$843,154,584</u>	<u>\$266,927,842</u>	<u>\$7,611,383,327</u>
<u>EXEMPTIONS:</u>						
Aged 0-65	\$2,030,344	\$1,669,087	\$526,120	\$5,435,148	\$2,510,811	\$33,866,196
Veterans	\$9,891,713	\$8,382,131	\$3,013,041	\$19,841,233	\$7,544,895	\$135,085,271
Clergy	\$6,000	\$1,500	\$4,500	\$7,500	\$4,500	\$49,000
Agriculture Bldgs.	\$282,475	\$1,010,000	\$966,571	\$162,032	\$2,165,800	\$8,249,109
Agriculture Land	\$1,107,188	\$1,829,682	\$1,611,666	\$1,521,086	\$4,329,287	\$26,895,381
Paraplegic	\$0	\$0	\$0	\$328,350	\$91,000	\$765,150
Wholly Exempt Property	\$21,817,937	\$25,536,665	\$247,730,950	\$128,098,822	\$17,677,942	\$2,484,713,279
Total County Exemptions	\$35,135,657	\$38,429,065	\$253,852,848	\$155,394,171	\$34,324,235	\$2,689,623,386
Total County Taxable Value	\$326,778,137	\$292,698,795	\$574,364,838	\$687,760,413	\$232,603,607	\$4,921,759,941

## NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>CITIES</u>	<u>COUNTY</u>	<u>% EXEMPT</u>
Land Value	\$94,268,200	\$274,972,988	\$207,532,510	\$576,773,698	\$1,605,554,173	
Total Assessed Value	<u>\$749,029,858</u>	<u>\$2,203,368,496</u>	<u>\$1,245,877,476</u>	<u>\$4,198,275,830</u>	<u>\$11,809,659,157</u>	
<u>EXEMPTIONS:</u>						
Aged 0-65	\$5,875,264	\$27,136,592	\$19,290,920	\$52,302,776	\$86,168,972	0.73%
Veterans	\$18,348,217	\$47,622,763	\$49,234,848	\$115,205,828	\$250,291,099	2.12%
Clergy	\$6,000	\$21,000	\$15,000	\$42,000	\$91,000	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$8,249,109	0.07%
Agriculture Land	\$227,055	\$0	\$0	\$227,055	\$27,122,436	0.23%
Paraplegic	\$0	\$140,000	\$897,800	\$1,037,800	\$1,802,950	0.02%
Wholly Exempt Property	\$104,181,843	\$881,743,441	\$217,561,432	\$1,203,486,716	\$3,688,199,995	31.23%
Total County Exemptions	\$128,638,379	\$956,663,796	\$287,000,000	\$1,372,302,175	\$4,061,925,561	34.39%
Total County Taxable Value	\$620,391,479	\$1,246,704,700	\$958,877,476	\$2,825,973,655	\$7,747,733,596	65.61%

# NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	Village <u>Middleport</u>	T O V <u>Hartland</u>	Total <u>Hartland</u>	Village <u>Lewiston</u>	T O V <u>Lewiston</u>	Total <u>Lewiston</u>
Land Value	\$608,300	\$28,862,850	\$29,471,150	\$28,141,600	\$163,476,855	\$191,618,455
Total Assessed Value	\$4,422,111	\$141,100,869	\$145,522,980	\$157,329,693	\$2,169,926,447	\$2,327,256,140
<u>EXEMPTIONS:</u>						
Aged 0-65	\$73,030	\$1,795,852	\$1,868,882	\$918,708	\$4,250,766	\$5,169,474
Veterans	\$160,946	\$3,691,588	\$3,852,534	\$3,625,155	\$20,086,448	\$23,711,603
Clergy	\$0	\$0	\$0	\$0	\$7,500	\$7,500
Agriculture Bldgs.	\$0	\$157,800	\$157,800	\$0	\$71,986	\$71,986
Agriculture Land	\$0	\$1,764,455	\$1,764,455	\$0	\$1,684,614	\$1,684,614
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$2,543,570	\$2,556,270	\$29,119,230	\$1,554,086,940	\$1,583,206,170
Total County Exemptions	\$246,676	\$9,953,265	\$10,199,941	\$33,663,093	\$1,580,188,254	\$1,613,851,347
Total County Taxable Value	\$4,175,435	\$131,147,604	\$135,323,039	\$123,666,600	\$589,738,193	\$713,404,793

## NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	Village <u>Youngstown</u>	T O V <u>Porter</u>	Total <u>Porter</u>	Village <u>Middleport</u>	T O V <u>Royalton</u>	Total <u>Royalton</u>
Land Value	\$17,111,740	\$59,906,660	\$77,018,400	\$6,443,100	\$54,979,400	\$61,422,500
Total Assessed Value	<u>\$90,530,966</u>	<u>\$271,382,828</u>	<u>\$361,913,794</u>	<u>\$58,154,437</u>	<u>\$272,973,423</u>	<u>\$331,127,860</u>
<u>EXEMPTIONS:</u>						
Aged 0-65	\$648,107	\$1,382,237	\$2,030,344	\$328,249	\$1,340,838	\$1,669,087
Veterans	\$2,990,727	\$6,900,986	\$9,891,713	\$1,589,898	\$6,792,233	\$8,382,131
Clergy	\$1,500	\$4,500	\$6,000	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$282,475	\$282,475	\$0	\$1,010,000	\$1,010,000
Agriculture Land	\$0	\$1,107,188	\$1,107,188	\$0	\$1,829,682	\$1,829,682
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$4,456,100	\$17,361,837	\$21,817,937	\$11,430,400	\$14,106,265	\$25,536,665
Total County Exemptions	\$8,096,434	\$27,039,223	\$35,135,657	\$13,348,547	\$25,080,518	\$38,429,065
Total County Taxable Value	\$82,434,532	\$244,343,605	\$326,778,137	\$44,805,890	\$247,892,905	\$292,698,795

# NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	Village <u>Barker</u>	T O V <u>Somerset</u>	Total <u>Somerset</u>	Village <u>Wilson</u>	T O V <u>Wilson</u>	Total <u>Wilson</u>
Land Value	\$2,546,000	\$25,157,475	\$27,703,475	\$5,853,750	\$55,280,800	\$61,134,550
Total Assessed Value	<u>\$20,232,796</u>	<u>\$807,984,890</u>	<u>\$828,217,686</u>	<u>\$57,929,208</u>	<u>\$208,998,634</u>	<u>\$266,927,842</u>
<u>EXEMPTIONS:</u>						
Aged 0-65	\$98,807	\$427,313	\$526,120	\$459,180	\$2,051,631	\$2,510,811
Veterans	\$637,421	\$2,375,620	\$3,013,041	\$1,805,398	\$5,739,497	\$7,544,895
Clergy	\$0	\$4,500	\$4,500	\$1,500	\$3,000	\$4,500
Agriculture Bldgs.	\$0	\$966,571	\$966,571	\$0	\$2,165,800	\$2,165,800
Agriculture Land	\$0	\$1,611,666	\$1,611,666	\$5,943	\$4,323,344	\$4,329,287
Paraplegic	\$0	\$0	\$0	\$91,000	\$0	\$91,000
Wholly Exempt Property	\$4,296,000	\$243,434,950	\$247,730,950	\$14,490,615	\$3,187,327	\$17,677,942
Total County Exemptions	\$5,032,228	\$248,820,620	\$253,852,848	\$16,853,636	\$17,470,599	\$34,324,235
Total County Taxable Value	\$15,200,568	\$559,164,270	\$574,364,838	\$41,075,572	\$191,528,035	\$232,603,607

## NIAGARA TOWN/CITY TAXABLE VALUE ANALYSIS 2004 FINAL ROLL

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
LAND VALUE	\$56,868,580	\$29,471,150	\$191,618,455	\$162,316,245	\$72,131,700	\$62,656,070	\$100,926,180
TOTAL ASSESSED	\$354,136,904	\$145,522,980	\$2,327,256,140	\$892,187,435	\$405,468,855	\$432,873,391	\$422,595,856
<u>EXEMPTIONS:</u>							
AGED 0-65	\$2,061,340	\$1,874,933	\$3,456,842	\$0	\$2,724,071	\$2,764,661	\$2,578,151
VETERANS	\$7,104,285	\$3,852,534	\$19,347,910	\$20,103,208	\$11,361,051	\$8,396,366	\$10,793,281
CLERGY	\$0	\$0	\$7,500	\$6,000	\$5,500	\$3,000	\$3,000
AGRICUL BLDGS	\$707,200	\$157,800	\$71,986	\$736,275	\$1,604,720	\$30,000	\$354,250
AGRICUL LAND	\$2,913,300	\$1,764,455	\$1,684,614	\$1,959,817	\$5,473,191	\$378,151	\$2,322,944
PARAPLEGIC	\$140,600	\$0	\$0	\$0	\$87,500	\$117,700	\$0
WHOLLY EXEMPT PROPERTY	\$86,630,443	\$2,566,370	\$1,583,051,260	\$146,978,650	\$44,043,450	\$134,339,385	\$42,335,800
TOTAL TOWN EXEMPTIONS	\$99,557,168	\$10,216,092	\$1,607,620,112	\$169,783,950	\$65,299,483	\$146,029,263	\$58,387,426
TOTAL TOWN TAXABLE VALUE	\$254,579,736	\$135,306,888	\$719,636,028	\$722,403,485	\$340,169,372	\$286,844,128	\$364,208,430

## TOWN/CITY TAXABLE VALUE ANALYSIS 2004

	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>
LAND VALUE	\$77,018,400	\$61,422,500	\$27,703,475	\$125,513,170	\$61,134,550
TOTAL ASSESSED	\$361,913,794	\$331,127,860	\$828,217,686	\$843,154,584	\$266,927,842
<u>EXEMPTIONS:</u>					
AGED 0-65	\$1,589,895	\$622,026	\$526,120	\$5,966,995	\$1,897,807
VETERANS	\$9,891,713	\$7,381,120	\$3,013,041	\$3,546,955	\$7,544,895
CLERGY	\$6,000	\$1,500	\$4,500	\$7,500	\$4,500
AGRICUL BLDGS	\$282,475	\$1,010,000	\$966,571	\$162,032	\$2,165,800
AGRICUL LAND	\$1,107,188	\$1,829,682	\$1,611,666	\$1,521,086	\$4,329,287
PARAPLEGIC	\$0	\$0	\$0	\$328,350	\$91,000
WHOLLY EXEMPT PROPERTY	\$21,726,249	\$25,273,065	\$247,565,900	\$123,801,294	\$17,582,712
TOTAL TOWN EXEMPTIONS	\$34,603,520	\$36,117,393	\$253,687,798	\$135,334,212	\$33,616,001
TOTAL TOWN TAXABLE VALUE	\$327,310,274	\$295,010,467	\$574,529,888	\$707,820,372	\$233,311,841

## TOWN/CITY TAXABLE VALUE ANALYSIS 2004

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL TOWN/CITY</u>
LAND VALUE	\$94,268,200	\$274,972,988	\$207,532,510	\$1,605,554,173
TOTAL ASSESSED	\$749,029,858	\$2,203,368,496	\$1,245,877,476	\$11,809,659,157
<u>EXEMPTIONS:</u>				
AGED 0-65	\$8,074,875	\$19,016,167	\$12,465,897	\$65,619,780
VETERANS	\$8,397,806	\$46,212,434	\$40,802,835	\$207,749,434
CLERGY	\$6,000	\$21,000	\$15,000	\$91,000
AGRICUL BLDGS	\$0	\$0	\$0	\$8,249,109
AGRICUL LAND	\$227,055	\$0	\$0	\$27,122,436
PARAPLEGIC	\$0	\$140,000	\$897,800	\$1,802,950
WHOLLY EXEMPT PROPERTY	\$104,324,940	\$881,907,169	\$218,734,476	\$3,680,861,163
 TOTAL TOWN EXEMPTIONS	 \$121,030,676	 \$947,296,770	 \$272,916,008	 \$3,991,495,872
 TOTAL TOWN TAXABLE VALUE	 \$627,999,182	 \$1,256,071,726	 \$972,961,468	 \$7,818,163,285

**Wholly Exempt Property Analysis  
NIAGARA COUNTY (2004 Assessment Roll)**

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>
<b><u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u></b>						
New York State	\$5,300	\$127,100	\$1,361,747,200	\$1,386,900	\$201,200	\$78,404,100
Niagara County	\$62,320,400	\$0	\$1,313,500	\$26,839,600	\$859,100	\$0
City/Town/Vill	\$1,292,700	\$742,600	\$15,315,200	\$2,196,300	\$6,943,300	\$2,088,200
School	\$10,944,280	\$0	\$114,166,200	\$4,597,300	\$17,768,600	\$0
Special Dist Lim	\$0	\$0	\$0	\$0	\$0	\$0
OTB Racing	\$0	\$0	\$0	\$736,200	\$0	\$375,000
United States\URA\UDC	\$0	\$0	\$15,740,000	\$0	\$168,000	\$37,748,400
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$1,250,000	\$89,765,400	\$0	\$10,343,200
<b>TOTAL UNLIMITED PUBLIC</b>	<b>\$74,562,680</b>	<b>\$869,700</b>	<b>\$1,519,032,100</b>	<b>\$125,521,700</b>	<b>\$25,940,200</b>	<b>\$128,958,900</b>
<b><u>2.... PRIVATE OWNERSHIP UNLIMITED)</u></b>						
Religious	\$5,140,380	\$1,165,200	\$13,669,600	\$4,897,200	\$7,307,400	\$2,431,700
Educ Corp, NonProf, Ment/Moral	\$1,632,200	\$46,100	\$5,336,500	\$9,338,300	\$3,875,800	\$1,646,200
Hospitals	\$0	\$0	\$14,250,000	\$0	\$3,828,600	\$0
Vet & Hist Org, Fire Dept	\$1,147,400	\$325,200	\$3,887,100	\$1,245,700	\$1,289,200	\$1,050,700
Housing, Nursing Hm, Sr Cit Ctr	\$0	\$0	\$26,320,300	\$150	\$0	\$0
<b>TOTAL UNLIMITED PRIVATE</b>	<b>\$7,919,980</b>	<b>\$1,536,500</b>	<b>\$63,463,500</b>	<b>\$15,481,350</b>	<b>\$16,301,000</b>	<b>\$5,128,600</b>
<b><u>3.... PUBLIC OWNERSHIP (LIMITED)</u></b>						
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$0
Foreclosure, In Rem	\$0	\$0	\$0	\$32,400	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0
<b>TOTAL LIMITED PUBLIC</b>	<b>\$709,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$32,400</b>	<b>\$0</b>	<b>\$0</b>
<b><u>4.... PRIVATE OWNERSHIP (LIMITED)</u></b>						
Disabled	\$117,050	\$140,170	\$308,570	\$147,700	\$396,058	\$205,350
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$42,000	\$9,900	\$402,000	\$2,334,644	\$732,992	\$1,074,765
Economic Development Zone	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$1,914,300	\$0	\$0	\$0	\$0	\$0
Housing Development	\$1,343,500	\$0	\$0	\$0	\$673,200	\$0
Industrial Waste	\$0	\$0	\$0	\$5,943,200	\$0	\$0
<b>TOTAL LIMITED PRIVATE</b>	<b>\$3,416,850</b>	<b>\$150,070</b>	<b>\$710,570</b>	<b>\$8,425,544</b>	<b>\$1,802,250</b>	<b>\$1,280,115</b>
<b>GRAND TOTAL</b>	<b>\$86,608,510</b>	<b>\$2,556,270</b>	<b>\$1,583,206,170</b>	<b>\$149,460,994</b>	<b>\$44,043,450</b>	<b>\$135,367,615</b>

**Wholly Exempt Property Analysis Niagara County (2004 Assessment Roll)**

	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOWNS</u>
<b><u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u></b>							
New York State	\$1,210,500	\$6,790,000	\$1,857,600	\$495,800	\$3,566,500	\$1,291,500	\$1,457,083,700
Niagara County	\$24,600	\$0	\$186,000	\$0	\$392,000	\$2,300	\$91,937,500
City/Town/Vill	\$1,518,200	\$2,351,700	\$814,300	\$1,681,200	\$2,484,850	\$2,382,700	\$39,811,250
School	\$25,674,400	\$5,275,000	\$15,172,900	\$6,781,500	\$3,861,700	\$10,326,100	\$214,567,980
Special Dist Lim	\$0	\$0	\$527,000	\$0	\$54,273,300	\$0	\$54,800,300
OTB Racing	\$0	\$0	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$0	\$1,720,400	\$0	\$50,000	\$3,104,200	\$0	\$58,531,000
Indian Res	\$0	\$0	\$198,000	\$0	\$0	\$0	\$9,698,000
Industrial Development Agencies	\$7,272,000	\$0	\$200,765	\$0	\$24,640,544		\$133,471,909
<b>TOTAL UNLIMITED PUBLIC</b>	<b>\$35,699,700</b>	<b>\$16,137,100</b>	<b>\$18,956,565</b>	<b>\$9,008,500</b>	<b>\$92,323,094</b>	<b>\$14,002,600</b>	<b>\$2,061,012,839</b>
<b><u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u></b>							
Religious	\$5,404,500	\$4,218,250	\$3,652,000	\$1,789,700	\$6,280,100	\$1,193,700	\$57,149,730
Educ Corp, NonProf, Ment/Moral	\$423,000	\$302,900	\$174,500	\$530,200	\$7,779,700	\$539,600	\$31,625,000
Hospitals	\$0	\$0	\$0	\$0	\$2,675,000	\$0	\$20,753,600
Vet & Hist Org, Fire Dept	\$791,700	\$910,800	\$1,331,200	\$539,500	\$3,339,850	\$790,100	\$16,648,450
Housing, Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$0	\$11,398,700	\$690,900	\$38,410,050
<b>TOTAL UNLIMITED PRIVATE</b>	<b>\$6,619,200</b>	<b>\$5,431,950</b>	<b>\$5,157,700</b>	<b>\$2,859,400</b>	<b>\$31,473,350</b>	<b>\$3,214,300</b>	<b>\$164,586,830</b>
<b><u>3.... PUBLIC OWNERSHIP (LIMITED)</u></b>							
Solar/Wind		\$0	\$0	\$0	\$4,850	\$0	\$4,850
Foreclosure, In Rem	\$0	\$0	\$0	\$0	\$0	\$59,400	\$91,800
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$709,000
<b>TOTAL LIMITED PUBLIC</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,850</b>	<b>\$59,400</b>	<b>\$805,650</b>

**4.... PRIVATE OWNERSHIP (LIMITED)**

Disabled	\$195,749	\$95,688	\$117,000	\$89,850	\$190,515	\$105,230	\$2,108,930
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$93,305	\$153,199	\$157,900	\$75,200	\$4,107,013	\$296,412	\$9,479,330
Economic Development Zone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$0	\$204,000,000	\$0	\$0	\$205,914,300
Housing Development	\$0	\$0	\$1,147,500	\$0	\$0	\$0	\$3,164,200
Industrial Waste	\$0	\$0	\$0	\$31,698,000	\$0	\$0	\$37,641,200
<b>TOTAL LIMITED PRIVATE</b>	<b>\$289,054</b>	<b>\$248,887</b>	<b>\$1,422,400</b>	<b>\$235,863,050</b>	<b>\$4,297,528</b>	<b>\$401,642</b>	<b>\$258,307,960</b>
<b>GRAND TOTAL</b>	<b>\$42,607,954</b>	<b>\$21,817,937</b>	<b>\$25,536,665</b>	<b>\$247,730,950</b>	<b>\$128,098,822</b>	<b>\$17,677,942</b>	<b>\$2,484,713,279</b>

**Wholly Exempt Property Analysis NIAGARA COUNTY (2004 Assessment Roll)**

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>CITIES</u>	<u>COUNTY</u>
<b><u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u></b>					
New York State	\$1,601,300	\$276,858,204	\$1,687,600	\$280,147,104	\$1,737,230,804
Niagara County	\$5,192,900	\$5,414,700	\$340,300	\$10,947,900	\$102,885,400
City/Town/Vill	\$11,415,000	\$164,801,200	\$36,032,800	\$212,249,000	\$252,060,250
School	\$26,703,900	\$71,503,500	\$43,287,300	\$141,494,700	\$356,062,680
Special Dist Lim	\$0	\$0	\$0	\$0	\$54,800,300
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$14,998,200	\$10,377,000	\$400,000	\$25,775,200	\$84,306,200
Indian Res	\$0	\$112,810,000	\$0	\$112,810,000	\$122,508,000
Industrial Development Agencies	\$10,013,100	\$125,997,700	\$73,965,176	\$209,975,976	\$343,447,885
<b>TOTAL UNLIMITED PUBLIC</b>	<b>\$69,924,400</b>	<b>\$767,762,304</b>	<b>\$155,713,176</b>	<b>\$993,399,880</b>	<b>\$3,054,412,719</b>
<b><u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u></b>					
Religious	\$11,047,480	\$37,927,500	\$26,772,900	\$75,747,880	\$132,897,610
Educ Corp, NonProf, Ment/Moral	\$6,615,000	\$9,496,200	\$3,252,000	\$19,363,200	\$50,988,200
Hospitals	\$6,867,700	\$23,822,800	\$20,254,000	\$50,944,500	\$71,698,100
Vet & Hist Org, Fire Dept	\$639,100	\$1,114,700	\$2,298,300	\$4,052,100	\$20,700,550
Housing, Nursing Hm, Sr Cit Ctr	\$6,548,950	\$27,943,700	\$2,908,500	\$37,401,150	\$75,811,200
<b>TOTAL UNLIMITED PRIVATE</b>	<b>\$31,718,230</b>	<b>\$100,304,900</b>	<b>\$55,485,700</b>	<b>\$187,508,830</b>	<b>\$352,095,660</b>
<b><u>3.... PUBLIC OWNERSHIP (LIMITED)</u></b>					
Solar/Wind	\$0	\$0	\$0	\$0	\$4,850
Foreclosure, In Rem	\$39,500	\$250,200	\$76,600	\$366,300	\$458,100
Housing Authority	\$0	\$0	\$2,500,000	\$2,500,000	\$3,209,000
<b>TOTAL LIMITED PUBLIC</b>	<b>\$39,500</b>	<b>\$250,200</b>	<b>\$2,576,600</b>	<b>\$2,866,300</b>	<b>\$3,671,950</b>

**4.... PRIVATE OWNERSHIP (LIMITED)**

Disabled	\$417,428	\$1,164,763	\$916,113	\$2,498,304	\$4,607,234
RR Ceiling	\$0	\$9,127,432	\$0	\$9,127,432	\$9,127,432
Business Investment	\$2,082,285	\$3,088,242	\$1,631,843	\$6,802,370	\$16,281,700
Economic Development Zone	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$45,600	\$0	\$45,600	\$205,959,900
Housing Development	\$0	\$0	\$857,000	\$857,000	\$4,021,200
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$38,022,200
<b>TOTAL LIMITED PRIVATE</b>	<b>\$2,499,713</b>	<b>\$13,426,037</b>	<b>\$3,785,956</b>	<b>\$19,711,706</b>	<b>\$278,019,666</b>
<b>GRAND TOTAL</b>	<b>\$104,181,843</b>	<b>\$881,743,441</b>	<b>\$217,561,432</b>	<b>\$1,203,486,716</b>	<b>\$3,688,199,995</b>

## Real Property Tax Administrative Dates

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

### ASSESSMENT DATES:

Valuation date:	July 1	July 1	July 1	July 1
Taxable status	March 1	March 1	March 1	May 1
Tentative roll:	May 1	May 1	May 1	June 1
Grievance day:	4th Tues May	May	4th Tues May	3rd Tues in June
Final roll:	July 1	July 1	July 1	July 1

**FISCAL YEAR:**                      Jan-December    Jan-December    Jan-December    Jan-December

School Districts  
July 1-June 30

Niagara County  
January-December

Villages  
June 1-May 1

## CITY OF LOCKPORT TAX COLLECTION DATES

**CITY TAX LEVY -** January or 30 days from due date - tax due without penalty  
February Tax plus 3% penalty  
March Tax plus 5% penalty  
April Tax plus 6% penalty  
May 1<sup>st</sup> Tax plus 6% penalty, plus 6% per annum.

**COUNTY TAX LEVY -** March Tax due without penalty  
April Tax plus 3% penalty  
May Tax plus 5% penalty  
June 15<sup>th</sup> Unpaid taxes are returned to Niagara County Treasurer for collection.

**SCHOOL TAX LEVY -** September Tax due without penalty  
October Tax plus 2% penalty  
November Tax plus 2% penalty, plus 1/2% per month, plus 5%.

## CITY OF NIAGARA FALLS TAX COLLECTION DATES

### **CITY TAX LEVY - Payable in two installments**

1st - January Tax due without penalty  
February Tax plus 2% penalty  
March Tax plus 5% penalty  
April 1<sup>st</sup> Tax plus 5% penalty, plus 1% per month until paid

2nd - May Tax due without penalty  
June Tax plus 2% penalty  
July Tax plus 5% penalty  
August 1<sup>st</sup> Tax plus 5% penalty, plus 1% per month until paid

**COUNTY TAX LEVY -** February 15 - March 15 Taxes due without penalty  
March 16 Tax plus 2% penalty  
April 16 Tax plus 5% penalty  
May 1<sup>st</sup> Returned to Niagara County Treasurer

### **SCHOOL TAX LEVY - Payable in two installments**

1st - August Taxes due without penalty  
September Tax plus 2% penalty  
October Tax plus 3% penalty

2nd - November Tax due without penalty  
December Tax plus 2% penalty  
January Tax plus 3% penalty  
February 1<sup>st</sup> Unpaid school taxes are returned to the City of Niagara Falls on Feb 1<sup>st</sup> for collection.

**CITY OF NORTH TONAWANDA TAX COLLECTION DATES**

**CITY TAX LEVY -** April Tax due without penalty  
May Tax plus 2% penalty  
June Tax plus 4% "  
July Tax plus 6% "  
August Tax plus 7% "  
September Tax plus 8% "  
October Tax plus 9 % "  
November Tax plus 10% "  
December Tax plus 11% "

Additional 10% penalty per year, thereafter

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

**SCHOOL TAX LEVY -** September Taxes due without penalty  
October Tax plus 2% penalty  
November 1st, 5% penalty on the sum of the  
original tax, 2% penalty imposed in October,  
plus 1/2% interest per month.

**TOWN TAX COLLECTION DATES**

**COUNTY TAX LEVY -**     January Taxes due without penalty  
                              February Tax plus 1% penalty  
                              March    Tax plus 2%     "  
                              April 1st Returned to Niagara County Treasurer  
                              for collection.

**SCHOOL TAX LEVY -**     September or the first 30 days of collection –  
                                  taxes are due without penalty  
                              October or the next 30 days of collection –  
                                  tax plus 2% penalty  
                              November–After completion of collection by school  
                                  collectors–returned amount (original plus 3% penalty)  
                                  plus 7% penalty relevied upon county tax bill in January.

**VILLAGE TAX COLLECTION DATES**

**VILLAGE TAX LEVY -**     June thru July 1 Tax due without penalty  
                                  July – tax plus 5% penalty  
                                  1% penalty imposed each month thereafter thru October 31.  
                                  November–Returned to County Treasurer for  
                                  collection with 3% penalty imposed.  
                                  December 1 – tax plus 7% relevied.

**No payments are accepted by County Treasurer in December**

**PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER**

The following are the municipalities and their limit of income to be eligible for the over 65 exemption:

\*\* Applicable to the 2004 Assessment Roll. This information provided by local Assessors.

<b>MUNICIPALITY</b>	<b>BASE AMOUNT</b>	<b>*MAXIMUM AMOUNT</b> (Less than)
Niagara County	15,025	22,524.99 (10% exemption)
City of Lockport	23,000 (50% exemption)	
City of Niagara Falls	13,500*	17,100 (20% exemption)
City of North Tonawanda	12,025*	17,725 (20% exemption)
Cambria	15,025 *	22,525 (10% exemption)
Hartland	19,525 (50% exemption)	
Lewiston (Town)	12,025*	19,525 (10% exemption)
Lockport (Town)	15,025*	22,525 (10% exemption)
Newfane	12,025*	19,525 (10% exemption)
Niagara	17,500 (50% exemption)	
Pendleton	13,500*	21,000 (10% exemption)
Porter	12,025*	19,525 (10% exemption)
Royalton	12,025 (50% exemption)	
Somerset	12,025*	19,525 (10% exemption)
Wheatfield	15,025* (50% exemption)	22,525 (10% exemption)
Wilson	12,025 *	19,525 (10% exemption)
Barker	12,025*	19,525 (10% exemption)
Lewiston (Village)	12,025*	19,525 (10% exemption)
Middleport		
Wilson (Village)	12,025*	19,525 (10% exemption)
Youngstown	12,025*	19,525 (10% exemption)

The following are the school districts and their upper limit of income to be eligible for the over 65 exemption:

	<u>(less than)</u>	<u>(Maximum)</u>
Akron Central	15,000*	20,700 (20% exemption)
Barker Central	19,500 (50% exemption)	
Lewiston Porter	12,025*	19,525 (10% exemption)
Medina Central	12,025 (50% exemption)	
Newfane Central	15,025*	22,525 (10% exemption)
Niagara Wheatfield	17,000 (50% exemption)	
Royalton-Hartland	12,025*	17,725 (20% exemption)
Starpoint Central	16,500*	24,900 ( 5% exemption)
Wilson Central	12,025*	19,925 (10% exemption)
Lockport City		23,000 (50% exemption)
Niagara Falls City	13,500*	17,100 (20% exemption)
North Tonawanda City	12,025*	17,725* (20% exemption)

Maximum State Base Amount \$24,000 (50%) plus sliding scale increments up to \$34,000 (5%).

Assessors accept applications for OA exemptions as follows:

Towns: January 1-March 1

City of Lockport: January 2-May 1

City of Niagara Falls: Month of September

City of North Tonawanda: First Wednesday after Labor Day-November 30

\*Sliding Scale

**STATUS OF MUNICIPAL OPTIONS IN REGARD TO VETERANS EXEMPTIONS**

TOWNS	2004 FINAL EQUALIZATION RATE	MAXIMUM 458(A) ALTERNATIVE VETS EXEMPTION						MAXIMUM ASSESSED VALUE	EQUALIZED MAXIMUM ASSESSED VALUE	RPTL 458(5) PRO RATA VETS EXEMPTION (Y=YES)(N=NO)
		WARTIME VETERAN 15% MAXIMUM EXEMPT	COMBAT ZONE VETERAN 25% MAXIMUM EXEMPT	DISABLED VETERAN 50% MAXIMUM EXEMPT	MAXIMUM ASSESSED VALUE	MAXIMUM ASSESSED VALUE	MAXIMUM ASSESSED VALUE			
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
HARTLAND	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
MIDDLEPORT (V)	100.00	9,000	9,000	15,000	15,000	60,000	60,000	60,000	60,000	Y
LEWISTON	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
LEWISTON (V)	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
LOCKPORT (T)	100.00	18,000	18,000	30,000	30,000	60,000	60,000	80,000	120,000	Y
NEWFANE	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
NIAGARA	78.00	12,000	9,360	20,000	15,600	40,000	31,200	80,000	62,400	Y
PENDLETON	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
PORTER	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
YOUNGSTOWN (V)	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
ROYALTON	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
SOMERSET	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
BARKER (V)	0.00	-	-	-	-	-	-	-	-	N
WHEATFIELD	88.00	12,000	10,560	20,000	17,600	40,000	35,200	80,000	70,400	Y
WILSON**	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
WILSON (V)	0.00	-	-	-	-	-	-	-	-	N
CITY OF LOCKPORT	100.00	6,000	6,000	10,000	10,000	20,000	20,000	40,000	40,000	Y
NIAGARA FALLS	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
NORTH TONAWANDA	100.00	9,000	9,000	15,000	15,000	30,000	30,000	60,000	60,000	Y
NIAGARA COUNTY*		18,000		30,000		60,000		120,000		Y

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

\*\*Cap increase effective for 2004 assessment roll \$18,000, \$30,000 (\$18,000+\$12,000) and \$60,000.

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

TAX MAPPING EXPERIENCES: 1991-2004

Property transfers by year:

Filename: Excel\annreport\mapsum tab

MUNICIPALITY	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
CAMBRIA	148	164	149	131	147	165	135	138	135	146	158	163	138	150
HARTLAND	133	128	126	85	136	108	132	104	105	112	143	128	106	122
LEWISTON	540	468	461	414	438	431	423	367	422	436	453	432	417	440
LOCKPORT	611	627	579	530	608	630	471	443	523	531	537	475	570	443
NEWFANE	306	307	294	273	271	294	297	280	233	233	307	262	281	274
NIAGARA	266	231	164	179	204	206	247	281	240	232	228	235	228	225
PENDLETON	201	187	163	177	174	194	174	159	148	157	139	188	180	147
PORTER	236	246	267	234	209	374	195	177	225	173	164	215	213	193
ROYALTON	257	265	243	199	215	227	224	205	218	224	238	217	173	193
SOMERSET	108	99	96	102	83	123	96	68	68	73	63	85	86	77
WHEATFIELD	578	602	617	565	514	519	640	500	427	399	668	655	455	735
WILSON	203	167	222	229	212	254	160	161	159	188	177	188	176	238
<b>TOWN TOTALS</b>	<b>3587</b>	<b>3491</b>	<b>3381</b>	<b>3118</b>	<b>3211</b>	<b>3525</b>	<b>3194</b>	<b>2883</b>	<b>2903</b>	<b>2904</b>	<b>3275</b>	<b>3243</b>	<b>3023</b>	<b>3237</b>
NIAGARA FALLS	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945
NORTH TONAWANDA	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902
LOCKPORT	679	702	735	662	756	708	667	546	573	639	630	638	630	683
<b>CITY TOTALS</b>	<b>3862</b>	<b>3560</b>	<b>3885</b>	<b>3338</b>	<b>3599</b>	<b>3235</b>	<b>3113</b>	<b>3185</b>	<b>3461</b>	<b>3159</b>	<b>3350</b>	<b>3053</b>	<b>3491</b>	<b>3530</b>
<b>GRAND TOTALS</b>	<b>7449</b>	<b>7051</b>	<b>7266</b>	<b>6456</b>	<b>6810</b>	<b>6760</b>	<b>6307</b>	<b>6068</b>	<b>6364</b>	<b>6063</b>	<b>6625</b>	<b>6296</b>	<b>6514</b>	<b>6767</b>

The above figures do not include partial transfer activity.

During 1991 there were 695 partial transfers	10.3%	"
During 1992 there were 683 partial transfers	10.5%	"
During 1993 there were 515 partial transfers	8.2%	"
During 1994 there were 661 partial transfers	9.3%	"
During 1995 there were 661 partial transfers	10.9%	"
During 1996 there were 472 partial transfers	7.4%	"
During 1997 there were 481 partial transfers	7.9%	"
During 1998 there were 465 partial transfers	7.4%	"
During 1999 there were 463 partial transfers	6.8%	"
During 2000 there were 512 partial transfers	7.5%	"
During 2001 there were 409 partial transfers	6.3%	"
During 2002 there were 490 partial transfers	6.5%	"
During 2003 there were 460 partial transfers	6.5%	"
During 2004 there were 424 partial transfers	5.7%	"

*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.*

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**NIAGARA COUNTY LEGISLATURE  
2005**

**LEGISLATIVE**

<u>DISTRICT</u>	<u>NAME</u>	<u>TELEPHONE</u>	<u>ADDRESS</u>	<u>ZIP CODE</u>
FIRST	Jason J. Murgia	282-8079	1217 Main St.	Niagara Falls 14301
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ELEVENTH	Malcolm A. Needler	694-8332	864 Castlebar Dr.	No. Tonawanda 14120
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**William L. Ross, Chairman  
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Niagara County Legislature  
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