

2005-2006
Niagara County
Real Property Tax Statistics Report



*William L. Ross, Chairman
Niagara County Legislature*

*William F. Budde, Jr., Director
Department of Real Property Tax Services*

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

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WILLIAM F. BUDDE, JR., CCD, IAO
DIRECTOR
(716) 439-7077

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

March 10, 2006

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 2005-2006 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,

William F. Budde, Jr., CCD, IAO
Director, Real Property Tax Services
WFB:taf
Enclosure

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REPORT ON REAL PROPERTY TAXATION
2005-2006**

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2005-2006 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

File:annrep/aggrat2006

school rates ent hmr 10/1/05 village rates ent 3/15/06f

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
CAMBRIA 292000					
IN C LKPT SD***	\$8.651	\$1.460		\$26.367	\$36.478
IN NEWFANE SD				\$26.533	\$36.644
IN NIAG-WHFD SD H				\$17.840	\$27.951
IN NIAG-WHFD SD NH				\$24.768	\$34.879
IN STARPOINT SD				\$21.426	\$31.537
IN WILSON SD				\$24.438	\$34.549
HARTLAND 292289					
IN BARKER SD	\$9.544	\$1.228		\$18.090	\$28.862
IN MEDINA SD***				\$27.285	\$38.057
IN ROY-HART SD				\$24.876	\$35.648
V MIDDLEPORT 292289					
IN ROY-HART SD	\$9.544	\$1.227	\$8.200	\$24.876	\$43.847
LEWISTON 292489					
IN LEW-PORT SD	\$8.613	\$0.000		\$21.512	\$30.125
IN NIAG-WHFD SD H				\$18.079	\$26.692
IN NIAG-WHFD SD NH				\$24.768	\$33.381
V LEWISTON 292401					
IN LEW-PORT SD	\$8.613	\$0.000	\$5.350	\$21.512	\$35.475
T LOCKPORT 292600					
IN AKRON SD	\$8.676	\$0.000		\$18.158	\$26.834
IN C LKPT SD***				\$26.014	\$34.690
IN NEWFANE SD				\$26.533	\$35.209
IN ROY-HART SD				\$22.886	\$31.562
IN STARPOINT SD				\$21.426	\$30.102
NEWFANE 292800					
IN BARKER SD	\$8.731	\$0.000		\$16.643	\$25.374
IN NEWFANE SD				\$26.533	\$35.264
IN WILSON SD				\$24.438	\$33.169
NIAGARA 293000					
IN NIAG-WHFD SD H	\$11.167	\$1.614		\$23.196	\$35.977
IN NIAG-WHFD SD NH		\$3.046		\$31.830	\$46.043
PENDLETON 293200					
IN C LKPT SD***	\$9.305	\$0.961		\$25.972	\$36.238
IN STARPOINT SD				\$23.039	\$33.305

2005-2006 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

File:annrep/aggrat2006

school rates ent hmr 10/1/05 village rates ent 3/15/06f

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
PORTER 293489					
IN LEW-PORT SD	\$8.593	\$0.790		\$21.512	\$30.895
IN WILSON SD				\$24.438	\$33.821
V YOUNGSTOWN 293401					
IN LEW-PORT SD	\$8.593	\$0.790	\$6.437	\$21.512	\$37.332
ROYALTON 293689					
IN AKRON SD	\$9.290	\$2.076		\$19.114	\$30.480
IN ROY-HART SD				\$24.090	\$35.456
IN STARPOINT SD				\$22.554	\$33.920
V MIDDLEPORT 293601					
IN ROY-HART SD	\$9.290	\$0.545	\$8.200	\$24.090	\$42.125
SOMERSET 293889					
IN BARKER SD	\$9.684	\$2.574		\$18.870	\$31.128
V BARKER 293801					
IN BARKER SD	\$9.684	\$2.353	\$7.250	\$18.870	\$38.157
WHEATFIELD 294000					
IN NIAG-WHFD SD H	\$10.439	\$0.000		\$21.605	\$32.044
IN NIAG-WHFD SD NH				\$29.931	\$40.370
IN STARPOINT SD				\$25.815	\$36.254
WILSON 294289					
IN NEWFANE SD	\$8.699	\$3.481		\$26.533	\$38.713
IN WILSON SD				\$24.438	\$36.618
V WILSON 294289					
IN WILSON SD	\$8.699	\$3.481	\$6.897	\$24.438	\$43.515
C LOCKPORT					
IN C LKPT SD***	\$8.715	\$15.272		\$26.178	\$50.165
NIAGARA FALLS					
IN NIA FALLS SD H	\$8.630	\$17.500		\$17.369	\$43.499
IN NIA FALLS SD NH		\$32.330		\$23.142	\$64.102
NO TONAWANDA					
IN NO TONA SD***	\$8.818	\$12.484		\$23.371	\$44.673

*AGGREGATE RATE DOES NOT INCLUDE SPECIAL BENEFIT RATES

***Library tax included in rate

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006.xls
 wb 12/12/05 created

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
CAMBRIA 292000								
TAX LEVY 2006								
County Services	\$8.650661				\$2,258,120		\$2,258,120.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Cambria	\$8.650661		261,034,399		\$2,258,120		\$2,258,120.00	
Other expenses due County					\$0		\$0.00	
WD 203 County water	\$0.669555		c 357,740,816		\$239,527		\$239,527.00	
Erroneous assmts included in spec districts below							\$1,461.00	-Refund Adj Below
Unpaid school taxes							\$328,219.00	
Omitted,formerly exempt, (Ag Pymt+\$)							\$4,415.00	
PAY COUNTY TREASURER							\$2,831,742.00	
Cambria Town Tax	\$1.460415		260,980,616		\$381,140		\$380,850.00	Refund Adj +290
WD 201 Cambria water 1			c				\$0.00	
WD 202 Cambria water 2	\$1.150785		c 357,671,416		\$411,603		\$411,313.62	* Refund Adj +281
FP 201 Cambria fire protection	\$1.222227		275,812,856		\$337,106		\$336,801.00	Refund Adj +305
RD 201 Refuse		177.16	m	2087.00		\$369,741	\$369,399.00	Refund Adj +342
DR 201 Drainage	\$0.074460		m 275,624,556		\$20,523		\$20,500.00	Refund Adj +23
SD 202 Sewer IND CAP	\$0.400456		c 214,508,116		\$85,901		\$85,803.00	Refund Adj +98
SD 203 Sewer AVL CAP	\$0.501238	125.00	c PU 98,133,005	592.00	\$49,188	\$74,000	\$123,066.00	Refund Adj +122
Town charges							\$0.00	
Omitted Taxes								
Unpaid refuse							\$0.00	
Unpaid water							\$17,058.00	
Unpaid sewer							\$1,014.00	
PAY TOWN SUPERVISOR							\$1,745,804.62	
CAMBRIA TOWN BUDGET TOTAL						\$1,727,733		
CAMBRIA TOTAL ALL							(\$8) \$4,577,546.62	

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006.xls
 wb 12/12/05 created

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
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=HARTLAND 292289/292201 =
TAX LEVY 2006

County Services - Hartland/TOV	\$9.543601				\$1,266,222		\$1,266,221.96
NYS Medicaid - Hartland/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Hartland/TOV	\$9.543601		132,677,590		\$1,266,222		\$1,266,221.96
County Services-Village/Mdlpt.	\$9.543601				\$40,170		\$40,170.04
NYS Medicaid - Village/Mdlpt.	\$0.000000				\$0		\$0.00
County Tax Rate - Middleport/H	\$9.543601		4,209,107		\$40,170		\$40,170.04
"Total" County - Hartland			136,886,697		\$1,306,392		\$1,306,392.00

Other expenses due County	\$0.000000				\$0		\$0.00
WD 223 County water	\$0.727776	c	146,896,911		\$106,908		\$106,908.00
RD291 County Refuse	\$0.091311		144,735,811		\$13,216		\$13,216.00
Erroneous assmts included in spec districts below							\$207.00 -Refund Adj Below
Unpaid School Taxes							\$186,409.00
Unpaid Village Taxes							\$2.00
Omitted taxes & formerly exempt							\$1,134.00

PAY COUNTY TREASURER **\$1,614,268.00**

Hartland Town Tax	\$1.228348		132,666,788		\$162,961		\$162,754.00 Refund Adj +207
Hartland Town Tax - Village	\$1.226864		4,209,107		\$5,164		\$5,164.00
Total			136,875,895		\$167,918		167918
FD 221 Fire Protection	\$1.535601		140,299,484		\$215,444		\$215,444.00
WD 221 Water #1	\$1.993600	c	132,161,390		\$263,477		\$263,472.21 *
WD 222 Water #2	\$0.109922	c	9,934,294		\$1,092		\$1,092.00 264564.21
RD 221 Refuse		142.662116 m PU		1465.00		209,000.00	\$209,000.00
Town charges							\$0.00
Unpaid water							\$28,907.00

PAY TOWN SUPERVISOR **\$885,833.21**

HARTLAND TOWN BUDGET TOTAL 856,926.21

HARTLAND TOTAL ALL **-4.79 \$2,500,101.21**

2006 tax rate calculations-Rates 2006.xls
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=LEWISTON 292489/292401=								
TAX LEVY 2006								
County Services - Lewiston/TOV	\$8.612928				\$5,230,482		\$5,230,482.38	
NYS Medicaid - Lewiston/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Lewiston/TOV	\$8.612928		607,282,759		\$5,230,482		\$5,230,482.38	
County Services-Village/Lewist.	\$8.612928				\$1,106,987		\$1,106,986.62	
NYS Medicaid - Village/Lewist.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Lewiston	\$8.612928		128,526,174		\$1,106,987		\$1,106,986.62	
"Total" County - Lewiston			735,808,933		\$6,337,469		\$6,337,469.00	
Other expenses due County					\$0		\$0.00	
WD 259 County water	\$0.669555	c	827,001,051		\$553,723		\$553,723.00	
RD 291 County Refuse	\$0.084004		774,750,892		\$65,082		\$65,082.00	
Erroneous assmts included in spec districts below							\$105.00	-Refund Adj Below
Unpaid village taxes							\$22,680.00	
Unpaid school taxes							\$726,121.00	
Omitted taxes & formerly exempt							\$1,897.00	
<u>County sewer</u>								
CS 240 Capital	\$0.559055	17.27 PU	131,051,604	1337.00	\$73,265	\$23,090	\$96,355.00	
CS 241 Prim Units		122.80 PU		643.00		\$78,960	\$78,960.00	
CS 241 Secondary Units		14.83 SU		651.00		\$9,654	\$9,654.00	
CS 242 Secondary Units		14.83 SU		688.00		\$10,203	\$10,203.00	\$195,172
PAY COUNTY TREASURER							\$7,902,249.00	
Lewiston town tax	\$0.000000		612,588,712				\$0.00	
Lewiston town tax village	\$0.000000		129,697,831				\$0.00	
Total Lewiston town tax			742,286,543		\$0			\$0
FP 241 Fire	\$1.417416		639,575,930		\$906,545		\$906,545.00	
GS 241 Gas Light		387.80		41.00		\$15,900	\$15,900.00	
SD245 South Sewer	\$2.230400	c	77,479,379		\$172,810		\$172,810.00	
SD246 South Sewer Non User		8.00 c fee		592.00		\$4,736	\$4,736.00	\$177,546
SD 243 Master Sewer	\$0.080102	105.03 c,mPU	588,622,397	3944.00	\$47,150	\$414,225	\$461,270.00	Refund Adj +105
SD 248 "	\$0.000000	c			\$0		\$0.00	*
Total Master sewer								\$461,270
RD 241 Refuse		PU					\$0.00	
WD240 Water	\$0.203100	c	818,405,225		\$166,218		\$166,218.00	
Town Charges							\$0.00	
Unpaid water							\$79,220.00	
Unpaid Sewer							\$60,183.00	
PAY TOWN SUPERVISOR							\$1,866,882.00	
LEWISTON TOTAL ALL							\$0	\$9,769,131.00
					LEWISTON TOWN BUDGET TOTAL		\$1,727,479	

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006.xls
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY		
=LOCKPORT 292600=									
TAX LEVY 2006									
County Services	\$8.675874				\$6,447,991		\$6,447,991.00		
NYS Medicaid	\$0.000000				\$0		\$0.00		
Total County - Lockport (Town)	\$8.675874	c	743,209,401		\$6,447,991		\$6,447,991.00		
Other expenses due County	\$0.000000				\$0		\$0.00		
WD 263 County water	\$0.669555		906,129,561		\$606,704		\$606,704.00		
RD 291 County Refuse	\$0.084003		861,182,132		\$72,342		\$72,342.00		
Unpaid school taxes							\$782,585.00		
Erroneous assmts included in spec districts below							\$32.00	-Refund Adj Below	
Omitted taxes & formerly exempt							\$12,024.00		
PAY COUNTY TREASURER							\$7,921,678.00		
WD 261 Water 1	\$0.864865	c	848,411,175		\$733,761		\$733,761.00		
WD262 Water #2	\$0.100006	c	62,386,010		\$6,239		\$6,239.00		
Total water								\$740,000	
FP 261 Fire Protection	\$1.114881		868,344,146		\$968,100		\$968,100.00		
SD 261 Sewer #3A - Capital	\$2.408328	c	674,763,701		\$1,625,052		\$1,625,020.00	Refund Adj +32	
SD 261 " " Maintenance	\$1.412199	m	635,834,801		\$897,925		\$897,925.00		
SD 262 Sewer #3B "	\$0.150149	c	212,568,384		\$31,917		\$31,917.00		
Total Sewer								\$2,554,862	
SD 264 Carlisle Sewer	\$1.407061	c	17,792,400		\$25,035		\$25,035.00		
SD 265 Lincoln sewer	\$1.406052	c	5,195,400		\$7,305		\$7,305.00		
RD 261 Refuse		\$207.33 mPU		5321.25		\$1,103,233	\$1,103,233.00		
LD 261 Carlisle Light & Sdwk	\$1.815301	m	16,030,400		\$29,100		\$29,100.00		
LD 262 Rapids light		53.45		58.00		\$3,100	\$3,100.00		
Town Charge							\$3,000.00		
Unpaid water							\$131,303.00		
Unpaid sewer							\$75,956.00		
Unpaid refuse							\$3,865.00		
PAY TOWN SUPERVISOR							LOCKPORT TOWN BUDGET TOT, \$5,430,735	\$5,644,859.00	
LOCKPORT TOTAL ALL							\$0	\$13,566,537.00	

2006 Niagara County/Town Tax Rates

2006 tax rate calculations-Rates 2006.xls

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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=NEWFANE 292800= TAX LEVY 2006								
County Services	\$8.731129				\$3,016,275		\$3,016,275.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Newfane	\$8.731129		345,462,201		\$3,016,275		\$3,016,275.00	
Other expenses due County					\$0		\$0.00	
WD 283 County Water	\$0.669556	c	408,620,006		\$273,594		\$273,594.00	
Unpaid School tax							\$462,746.00	
Erroneous assmts included in Spec Districts below							\$36,692	-Refund Adj Below
Omitted Tax & FE							\$4,647.00	
PAY COUNTY TREASURER							\$3,793,954.00	
FP281 Fire Protection	\$1.492810		363,803,895		\$543,090		\$543,083.00	Refund Adj +7
LD 281 Light	\$0.200007		112,871,174		\$22,575		\$22,575.00	
RD 281 Refuse		\$179.02		3927.40		\$703,069	\$703,069.00	
WD 281 Water District # 4							\$0.00	
Water District #4							\$0.00	
WD 282 Water District #4a							\$0.00	\$0
WD 284 Water District #1"UNITS"		\$25.01	cPU	3647.50		\$91,210	\$91,155.53	Refund Adj +65
WD 284 Fee per parcel		\$5.00	FEE	4236.00		\$21,180	\$21,180.00	
WD 285 Water District "Mobiles"		\$30.00	PU	451.00		\$13,530	\$13,530.00	\$125,865.53
<u>NEWFANE TOWN SEWER</u>								
SS 281 UN&FEE		\$209.12	m PU	2758.60		\$576,892	\$540,272.00	Refund Adj +36620
FEE PER PARCEL		5.00	FEE	2136.00		\$10,680	\$10,680.00	
SS 282(1)1-100'		0.0799335	c PU	249832.75		\$19,970	\$19,970.00	
SS 282(2) 101- 300'		0.0599994	c PU	116417.82		\$6,985	\$6,985.00	
SS 282(3) > 300'		0.0500011	c PU	84018.13		\$4,201	\$4,201.00	
<u>TOTAL TOWN SEWER</u>								\$582,108
Unpaid Water							\$72,874.00	
Unpaid Sewer							\$81,682.00	
Town Charges							\$414.00	
Omitted Taxes							\$0.00	
PAY TOWN SUPERVISOR							\$1,976,701	\$2,131,670.53
NEWFANE TOWN BUDGET TOTAL							\$11	\$5,925,624.53
NEWFANE TOTAL ALL								

2006 Niagara County/Town Tax Rates

2006 tax rate calculations-Rates 2006.xls

wb 12/12/05 created

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=NIAGARA 293000 =							
TAX LEVY 2006							
County Services	\$11.167198				\$3,208,462		\$3,208,462.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Town of Niagara	\$11.167198		\$287,311,277		\$3,208,462		\$3,208,462.00

Other expenses due County					\$0		\$0.00
WD 302 COUNTY WTR	\$0.858404	c	\$315,512,414		\$270,837		\$270,837.00
RD 291 County Refuse					\$0		\$0.00
UNPD SCH TAX							\$468,427.00
Erroneous assmts included in Spec Districts below							\$20,914.00
Omitted Tax & FE							\$0.00

-Refund Adj Below

PAY COUNTY TREASURER \$3,968,640.00

	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY	
NIAGARA TOWN TAX	\$1.614003	3.046107		\$151,360,972	\$138,727,250	\$244,297	\$422,578	\$666,875.00	\$666,875
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	0.010187 (secnd.units c)		932184.00			\$9,496.00	
SD 310 WI EST SEWER	n/a	n/a	0.003142 (secnd.units c)		932184.00			\$2,929.00	
WD 303 WI EST WATER	n/a	n/a	0.003141 (secnd.units c)		932184.00			\$2,928.00	\$15,353
LD 301 NIAG LIGHT	\$0.202048	0.362444	m	\$162,817,760	\$146,256,924	\$32,897	\$53,010	\$85,000.00	\$85,907
WD 301 NIAG WTR	\$0.236088	0.394898	c	\$163,114,760	\$152,671,224	\$38,509	\$60,290	\$96,492.02	\$98,799
FD 301 NIAGARA FIRE	\$1.013177	1.817533		\$162,817,760	\$146,256,924	\$164,963	\$265,827	\$426,500.00	\$430,790
SD 301 NIAG SEW	\$1.583019	1.583019	c	\$161,822,060	\$147,514,654	\$256,167	\$233,519	\$481,623.00	\$489,686
RD 301 REFUSE	\$0.204815	0.367597	m	\$162,817,760	\$138,606,798	\$33,348	\$50,951	\$78,949.00	\$84,299
SD307 Wildwood Sewer				Pre Calculated				\$15,245.00	
WD307 Wildwood Water				Pre Calculated				\$13,177.00	
UNPAID WTR								\$71,788.00	
UNPAID SEWER								\$66,328.00	
TOWN CHARGE								\$29,337.00	

Refund Adj +907
* Refund Adj +230
Refund Adj +4290
Refund Adj +8063
Refund Adj +5350

PAY TOWN SUPERVISOR NIAGARA TOWN BUDGET TOTAL

NIAGARA TOTAL ALL (\$3) \$6,015,307.02

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=Pendleton= SWIS 293200								
TAX LEVY 2006								
County Services	\$9.304962				\$3,430,023		\$3,430,023.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Pendleton	\$9.304962		\$368,623,004		\$3,430,023		\$3,430,023.00	
Other expenses due County	\$0.000000				\$0		\$0.00	
WD 324 County Water	\$0.719952	c	\$423,647,701		\$305,006		\$305,006.00	
RD 291 County Refuse	\$0.090326		\$392,180,512		\$35,424		\$35,424.00	
CS320 County Sew Cap	\$0.602548	17.27 PU	\$423,816,902	3061.00	\$255,370	\$52,863	\$308,233.00	
CS 321 " User		122.80 PU		1507.00		\$185,060	\$185,060.00	
CS 321 S.U.		14.83 SU		1683.00		\$24,959	\$24,959.00	
CS 322 S.U. Non User		14.83 SU		1379.00		\$20,451	\$20,451.00	\$538,703
Unpaid School taxes							\$317,069.00	
Erroneous assmts included in Spec Districts below							\$759.00	-Refund Adj Below
Omitted tax & F.Exempt							\$4,811.00	
Pay County Treasurer							\$4,631,795.00	
Pendleton Town Tax	\$0.960544		\$369,234,459		\$354,666		\$354,317.00	Refund Adj +349
FD 321 Pendl fire	\$1.025300		\$388,743,712		\$398,579		\$398,284.00	Refund Adj +295
WD 321 WTR #1)	\$0.141388	c	\$398,528,269		\$56,347		\$56,232.00	Refund Adj +115
" "	\$0.232002	m	\$367,169,569		\$85,184		\$85,184.00	
WD 322 " #2	\$0.050011	c	\$21,415,327		\$1,071		\$1,071.00	\$142,487
RD 321 Refuse		\$200.00 m PU		2269.00		\$453,800	\$453,800.00	
<i>Sewer #1</i>								
SS 320 GPU		\$60.70 c PU		616.00		\$37,391	\$37,391.00	
SS 321 FEE		\$6.95 c FEE		942.00		\$6,547	\$6,547.00	
SS 321 CAP FT 1' to 200'		\$0.240 c PU		120912.50		\$29,019	\$29,019.00	
SS 322 >200'		\$0.0790 c PU		26983.82		\$2,132	\$2,132.00	
SS 323 FEE		\$6.95 c FEE		575.00		\$3,996	\$3,996.00	
Total Sewer #1								\$79,085
<i>Sewer #2</i>								
SS326 GPU		\$32.66 c PU		29.00		\$947	\$947.00	
SS 327 FEE		\$6.95 c FEE		48.00		\$334	\$334.00	
SS 327 1' to 200'		\$0.240 c PU		6672.63		\$1,601	\$1,601.00	
SS 328 >200'		\$0.0791 c PU		2691.86		\$213	\$213.00	
Total Sewer #2								\$3,095
<i>Sewer #3</i>								
SS 331 GPU		\$51.00 c PU		8.00		\$408	\$408.00	
SS 332 FEE		\$6.95 c FEE		8.00		\$56	\$56.00	
SS 332 1' to 200'		\$0.240 c PU		835.00		\$200	\$200.00	
Total Sewer #3								\$664
Unpaid Sewer							\$11,326.00	
Unpaid Refuse							\$2,190.00	
Unpaid Water							\$14,997.00	
Pay Town Supervisor								
								PENDLETON TOWN BUDGET TOTAL
							\$1,431,732	\$1,460,245.00
Total Pendleton All							\$0	\$6,092,040.00

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006.xls
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=PORTER 293489/293401 =								
TAX LEVY 2006								
County Services - Porter/TOV	\$8.593249				\$2,127,415		\$2,127,415.04	
NYS Medicaid - Porter/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Porter/TOV	\$8.593249		\$247,568,172		\$2,127,415		\$2,127,415.04	
County Services-Village/Ynstwn..	\$8.593249				\$713,654		\$713,653.96	
NYS Medicaid - Village/Yngstn.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Youngstown	\$8.593249		\$83,048,208		\$713,654		\$713,653.96	
"Total" County - Porter			\$330,616,380		\$2,841,069		\$2,841,069.00	
Other expenses due County					\$0		\$0.00	
WD 344 County Water	\$0.669557	c	\$267,241,045		\$178,933		\$178,933.00	
RD 291 County Refuse	\$0.084002		\$344,407,498		\$28,931		\$28,931.00	
Erroneous assmts included in Spec Districts below							\$0.00	-Refund Adj Below
Unpaid Village Tax							\$24,818.00	
Unpaid School Tax							\$407,399.00	
Ag District payment								
Omitted Tax & FE							\$4,685.00	
PAY COUNTY TREASURER							\$3,485,835.00	
Porter Town tax TOV	\$0.790001		\$247,932,720		\$195,867		\$195,867.19	
Porter Town Tax Vlg.	\$0.790001		\$83,226,203		\$65,749		\$65,748.81	
Total			\$331,158,923		\$261,616			\$261,616
RD 341 Refuse		\$0.00		1892.00			\$0.00	
LD 341 Ransomvl Light #1	\$0.202055		\$29,200,042		\$5,900		\$5,900.00	
FD 341 Yngstwm. Fire	\$0.793203		\$148,902,663		\$118,110		\$118,110.00	
FD 342 Ransomvl. Fire	\$2.099987		\$108,516,382		\$227,883		\$227,883.00	
SD 344 Porter Lateral		\$0.8317 c cPU		10099.55		\$8,400	\$8,402.03 *	
" "		\$0.00 cSU		1088.97			\$0.00	\$8,402
SD 345 Indirect Sewer	\$0.000000		\$4,997,600				\$0.00	
SD 346 Lakeshore Sewer - Devlp'd		\$250.00 c PU		195.00		\$48,750	\$48,750.00	
" " - Undevlp'd		\$50.00 cSU		48.00		\$2,400	\$2,400.00	
" " - Non Benefitted		\$5.00 MT		7.00			\$35.00	\$51,185.00
AP 291 Agr. Dist. Payment							\$0.00	
Town Charge							\$8,266.00	
Unpaid Refuse							\$0.00	
Unpaid Water							\$29,866.00	
Unpaid Sewer							\$11,156.00	
PAY TOWN SUPERVISOR						\$673,096	\$722,384.03	
PORTER GRAND TOTAL						\$2	\$4,208,219.03	

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=Royalton 293689/293601 =								
TAX LEVY 2006								
County Services - Royalton/TOV	\$9.289690				\$2,341,077		\$2,341,076.80	
NYS Medicaid - Royalton/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Royalton/TOV	\$9.289690		\$252,008,060		\$2,341,077		\$2,341,076.80	
County Services-Village/Mdlpt.	\$9.289690				\$417,372		\$417,372.20	
NYS Medicaid - Village/Midlpt.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Middleport	\$9.289690		\$44,928,538		\$417,372		\$417,372.20	
"Total" County - Royalton			\$296,936,598		\$2,758,449		\$2,758,449.00	\$2,758,449
Other expenses due County	#DIV/0!				\$0		\$0.00	
WD 364 County Water	\$0.704795	c	\$333,239,979		\$234,866		\$234,866.00	
RD 291 County Refuse	\$0.088424		\$311,565,579		\$27,550		\$27,550.00	
Erroneous assmts included in Spec Districts below							\$847.00	-Refund Adj Below
Unpaid Village Taxes							\$28,990.00	
Unpaid School Taxes							\$486,994.00	
Omitted Tax & F.Exempt							\$4,106.00	
Pay County Treasurer							\$3,541,802.00	
Town Tax(tov)	\$2.075854		\$254,261,599		\$527,810		\$526,963.00	Refund Adj +847
Town Tax(vlg)	\$0.545319		\$45,129,521		\$24,610		\$24,610.00	
TOTAL			\$299,391,120		\$552,420			\$551,573
DR 361 Royalton Drainage	\$0.179646	m	\$263,496,714		\$47,336		\$47,336.00	
LD 361 Gasport Light	\$0.553522	m	\$26,990,798		\$14,940		\$14,940.00	
SD 361 Gasport Sewer O+M	\$1.999982	m	\$26,393,242		\$52,786		\$52,786.00	
SD 361 Gasport Sewer Cap	\$0.607750	c	\$32,134,942		\$19,530		\$19,530.00	
WD 367 Water Imprv		\$250.00 cPU		2251.00		\$562,750	\$562,750.00	*
Water Improv		\$50.00 cSU		61.00		\$3,050	\$3,050.00	
WD 368 Water Unimproved		\$10.00 cPU		600.00		\$6,010	\$6,010.00	
Water Unimproved		\$1.00 cSU		256.00		\$256	\$256.00	\$572,066
RD362 Refuse		\$138.00 m		2390.00		\$329,820	\$329,820.00	
FD 361 Fire Gasport	\$1.086629		\$27,589,903		\$29,980		\$29,980.00	
FP 361 Royalton Fire	\$1.410761		\$236,091,016		\$333,068		\$333,068.00	
PD361 Paving District		\$5.91 PU		2642.88		\$15,625	\$15,625.00	
TC 291 Town Charge							\$2,283.00	
UR 291 Unpaid Refuse							\$106.00	
US 291 Unpaid Sewer							\$5,644.00	
UW 291 Unpaid water							\$47,017.00	
Pay Town Supervisor							\$1,966,724	\$2,021,774.00
Royalton Total All							\$0	\$5,563,576.00

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006.xls
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=SOMERSET 293889/293801 =								
TAX LEVY 2006								
County Services - Somerset/TOV	\$0.000000				\$0		\$0.00	
NYS Medicaid - Somerset/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Somerset/TOV	\$0.000000		\$618,854,043		\$0		\$0.00	
County Services-Village/Barker	\$0.000000				\$0		\$0.00	
NYS Medicaid - Village/Barker	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Barker	\$0.000000		\$15,217,506		\$0		\$0.00	
"Total" County - Somerset			\$634,071,549		\$0		\$0.00	
Other expenses due County	\$0.000000				\$0		\$0.00	
WD 384 County Water	\$0.000000	c	\$651,293,040		\$0		\$0.00	
RD 291 County Refuse	\$0.000000		\$640,008,140		\$0		\$0.00	
Unpaid Village Tax							\$0.00	
Unpaid School Tax							\$0.00	
Omitted tax & FE							\$0.00	
Erroneous assmts included in Spec Districts below							\$0.00	-Refund Adj Below
PAY COUNTY TREASURER								\$0.00
Town Tax TOV	\$2.573622		\$618,943,893		\$1,592,927		\$1,592,927.49	
Town Tax VLG	\$2.353321		\$15,254,406		\$35,899		\$35,898.51	
Total			\$634,198,299		\$1,628,826		\$1,628,826.00	
FD 381 Fire Protection	\$0.446280		\$624,013,533		\$278,485		\$278,485.00	
LD 381 Light	\$0.599228		\$6,675,250		\$4,000		\$4,000.00	
RD 381 Refuse		\$198.02		862.00		\$170,696	\$170,696.00	
SD 390 Sewer UN	\$0.229953	\$120.00	c cPU \$46,026,753	910.50	\$10,584	\$109,260	\$119,844.00	
SD 391 Sewer < 300'		\$0.20	cPU	66398.50		\$13,280	\$13,280.00	
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	\$162,157
WD 381 Water #2	\$0.15019	c	\$626,100,705		\$94,036		\$94,036.00	*
WD 382 Water #2a	\$0.030	c	\$630,772,233		\$18,948		\$18,948.00	
WD 385 Water	\$0.11	c	\$1,203,500		\$132		\$132.00	\$113,116
Unpaid Refuse							\$0.00	
Unpaid Water							\$0.00	
Unpaid Sewer							\$0.00	
Town Charge							\$0.00	
PAY SUPERVISOR			SOMERSET TOWN BUDGET TOTAL		\$2,357,280		\$2,357,280.00	
SOMERSET TOTAL ALL					\$2,357,280		\$2,357,280.00	

2006 Niagara County/Town Tax Rates
 2006 tax rate calculations-Rates 2006
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=WHEATFIELD 294000 =								
TAX LEVY 2006								
County Services	\$10.438825				\$7,426,232		\$7,426,232.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Wheatfield	\$10.438825		\$711,405,005		\$7,426,232		\$7,426,232.00	
Other expenses due County					\$0		\$0.00	
WD 404 County Water	\$0.806693	c	\$845,992,264		\$682,456		\$682,456.00	
RD 291 County Refuse	\$0.101209		\$768,430,562		\$77,772		\$77,772.00	
Unpaid School Taxes							\$758,480.00	
<u>County Sewer</u>								
CS 400 County Sewer CAP	\$0.673553	\$17.27	\$823,070,158	10661.00	\$554,381	\$184,115	\$738,496.00	
CS 401 Primary User Unit		122.80		9163.00		\$1,125,216	\$1,125,216.00	
CS 401 Secondary User-Pr Unit		14.83		9912.00		\$146,995	\$146,995.00	
CS 402 Non User - Sec. Un.		14.83		748.00		\$11,093	\$11,093.00	\$2,021,800
Erroneous assmts included in Spec Districts below							\$343.00	-Refund Adj Below
Omitted Taxes & F.Ex							\$15,329.00	
PAY COUNTY TREASURER							\$10,982,412.00	
LD 401 Light #1 Frnt. Ft.		0.066266	PU	45830.67		\$3,037	\$3,037.00	
LD 402 Light #1 Units		10.00	PU	368.00		\$3,680	\$3,680.00	
LD 403 Light #2		0.000603	SU	7494145.00		\$4,518	\$4,518.00	\$11,235
WD 401 Wheatfield water	none		c				\$0.00	
WD 403 Wheatfield water FT.	none		PU				\$0.00	\$0
SD 401 Sewer User	\$1.306045		c	\$746,717,883		\$975,247	\$975,226	*
SD 402 Sewer Non User	\$0.399999		c	\$112,145,413		\$44,858	\$44,858	\$1,020,084
WD 406 Summit Water	resident.	0.001491	SU	residential	4709885.00	\$7,022	\$6,689.00	Refund Adj 333
WD 407 Liberty Dr. Water	industr.	0.000540	SU	industrial	7494145.00	\$4,048	\$4,048.00	\$10,737
FP 401 Fire Protection	\$0.988078			\$771,194,218		\$762,000	\$762,000.00	
WD 402 Sawyer Dr. Lateral		0.00	SU	2.00			\$0.00	
RD 403 Refuse - USER		\$149.24	PU	5526.00		\$824,720	\$824,710.00	Refund Adj 10
" " NON USER		5.00	SU	1657.00		\$8,290	\$8,290.00	\$833,000
RD 404 Inducon Road		0.026810	SU	7109722.00		\$190,614	\$190,614.00	
WD 408 Inducon water		0.004356	SU	7109722.00		\$30,968	\$30,968.00	
DR 401 Inducon Drainiage		0.002683	SU	7110442.00		\$19,078	\$19,078.00	
SD 410 Inducon Sewer		0.006872	SU	7109722.00		\$48,856	\$48,856.00	\$289,516.00
LD 404 Inducon Light		0.000000	SU	7109722.00			\$0.00	
Town Charges							\$4,010.00	
Unpaid Water							\$144,997.00	
Unpaid Sewer							\$46,697.00	
PAY SUPERVISOR					WHEATFIELD TOWN BUDGE	\$2,926,572	\$3,122,275.68	
WHEATFIELD TOTAL ALL							(\$21)	\$14,104,687.68

2006 Niagara County/Town Tax Rates
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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=WILSON 294289/294201 =								
TAX LEVY 2006								
County Services - Wilson/TOV	\$8.698767				\$1,811,131		\$1,811,130.52	
NYS Medicaid - Wilson/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Wilson/TOV	\$8.698767		\$208,205,430		\$1,811,131		\$1,811,130.52	
County Services-Village of Wilson	\$8.698767				362,611		\$362,611.48	
NYS Medicaid - Village of Wilson	\$0.000000				0		\$0.00	
County Tax Rate - Vlg. Of Wilson	\$8.698767		\$41,685,388		362,611		\$362,611.48	
"Total" County - Wilson			\$249,890,818		2,173,742		\$2,173,742.00	\$2,173,742
Other expenses due County					\$0		\$0.00	
WD 425 County Water	\$0.669562	c	\$283,031,320		\$189,507		\$189,507.00	
RD 291 County Refuse					\$0		\$0.00	
Erroneous assmts included in Spec Districts below							\$21.00	-Refund Adj Be
Unpaid Village tax							\$12,182.00	
Unpaid School tax							\$337,014.00	
Omitted Taxes & F.EX							\$2,774.00	
PAY COUNTY TREASURER							\$2,715,240.00	
Town Tax TOV	\$3.480672		\$208,308,385		\$725,053		\$725,032.06	Refund Adj 21
Town Tax VLG	\$3.480571		\$41,685,388		\$145,089		\$145,088.94	
Total			\$249,993,773		\$870,142		\$870,121	
LD 421 Light #2 - Sunset	\$0.437366	m	\$6,859,250		\$3,000		\$3,000.00	
SD 411 Sunset Isl. Sewer	\$0.000000	\$584.98 c	\$6,851,200	84.00		\$49,138	\$49,138.00	
WD 421 Water #1	\$0.502801	c	\$223,010,737		\$112,130		\$112,131.07	*
WD 422 Water #2	\$0.000000	c	\$3,075,220				\$0.00	
TC 291 Town Charges							\$0.00	
Unpaid Water							\$17,527.00	
PAY SUPERVISOR					WILSON TOWN BUDGET TC \$1,034,390		\$1,051,917.07	
WILSON TOTAL ALL						\$1	\$3,767,157.07	

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	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
TAX ON F.EXEMPT							
City of Lockport							
County Services	8.714710				\$5,485,795	\$11,836	\$5,497,631.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.714710		\$629,486,776		\$5,485,795	\$11,836	\$5,497,631.00
RD 291 County Refuse - Lkpt.	0.084003		\$676,238,165		\$56,806		\$56,806.00
Other expenses due County					\$0		\$0.00
Total County - City of Lockport					must be 0----->	\$0	\$5,554,437.00
City of Niagara Falls							
County Services	8.630090				\$10,841,077	\$97,710	\$10,938,787.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.630090		\$1,256,195,136		\$10,841,077	\$97,710	\$10,938,787.00
RD291 County Refuse - Nfalls	0.084003		1,460,178,920		\$122,660		\$122,660.00
Other expenses due County					\$0		\$0.00
Total County - Niagara Falls					must be 0----->	\$0	\$11,061,447.00
City of North Tonawanda							
County Services	8.817927				\$8,795,287	\$48,061	\$8,843,348.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.817927		\$997,432,557		\$8,795,287	\$48,061	\$8,843,348.00
RD291 County Refuse -NT	0.084005		\$1,147,858,098		\$96,426		\$96,426.00
Other expenses due County					\$0		\$0.00
Total County -North Tonawanda					must be 0----->	\$0	\$8,939,774.00

2005-2006 SCHOOL TAX RATES BY SCHOOL DISTRICT

FILENAME:EXCEL\SCHOOL\CKRATE 05

UPDATED hmr 10/15/05

	RPS			
	Taxable Value	Parcels	TAX RATE	Tax Levy
AKRON				
LOCKPORT	\$2,220,913	42	18.158136	\$40,327.67
ROYALTON	\$41,943,182	632	19.113840	\$801,695.31
TOTAL	\$44,164,095	674		\$842,022.98
BARKER				
HARTLAND	\$64,804,298	959	18.090087	\$1,172,315.39
NEWFANE	\$9,642,509	106	16.642880	\$160,479.12
SOMERSET	\$638,134,484	1,533	18.869567	\$12,041,321.40
TOTAL	\$712,581,291	2,598		\$13,374,115.91
LEW-PORT				
LEWISTON	\$648,737,024	5,358	21.511598	\$13,955,370.07
PORTER	\$280,798,977	2,710	21.511732	\$6,040,461.67
TOTAL	\$929,536,001	8,068		\$19,995,831.74
LOCKPORT (C)				
LKPT C LIB	\$647,182,308		1.058582	\$685,095.54
LKPT C	\$647,182,308	8,331	25.118923	\$16,256,523.21
CAMBRIA LIB	\$6,471,997		1.066272	\$6,900.81
CAMBRIA	\$6,471,997	65	25.301013	\$163,748.09
LKPT T LIB	\$532,700,709		1.051966	\$560,383.03
LKPT T	\$532,700,709	4,883	24.961937	\$13,297,241.54
PENDLTN LIB	\$12,015,276		1.050265	\$12,619.21
PENDLTN	\$12,015,276	68	24.921561	\$299,439.43
TOTAL	\$1,198,370,290	13,347		\$31,281,950.87
MEDINA				
HARTLAND LIB	\$3,142,663		1.454499	\$4,570.78
HARTLAND T	\$3,142,663	51	25.830959	\$81,177.62
TOTAL	\$3,142,663	51		\$85,748.40
NEWFANE CENT				
CAMBRIA	\$6,513,690	74	26.533417	\$172,830.45
LOCKPORT	\$47,554,158	526	26.533416	\$1,261,774.26
NEWFANE	\$346,221,259	4,277	26.533416	\$9,186,432.69
WILSON	\$4,071,556	47	26.533416	\$108,032.29
TOTAL	\$404,360,663	4,924		\$10,729,069.69
NIAG WHEAT				
CAMBR H	\$14,035,309	156	17.839926	\$250,388.87
CAMBR NH	\$2,231,454	51	24.767694	\$55,267.97
LEWST H	\$99,355,591	1,182	18.078606	\$1,796,210.58
LEWST NH	\$12,257,044	122	24.767694	\$303,578.72
NIAGR H	\$159,400,550	2,915	23.196344	\$3,697,509.99
NIAGR NH	\$138,920,099	919	31.830165	\$4,421,849.67
WHTFD H	\$490,530,921	4,978	21.605346	\$10,598,090.27
WHTFD NH	\$126,029,528	766	29.931365	\$3,772,235.80
TOTAL	\$1,042,760,496	11,089		\$24,895,131.88

2005-2006 SCHOOL TAX RATES BY SCHOOL DISTRICT

	RPS Taxable Value	Parcels	TAX RATE	Tax Levy
ROYAL HART				
HARTLAND	\$73,257,837	1,006	24.875837	\$1,822,350.01
LOCKPORT	\$19,718,682	215	22.885770	\$451,277.22
ROYALTON	\$251,425,733	3,198	24.090284	\$6,056,917.31
TOTAL	\$344,402,252	4,419		\$8,330,544.55
STARPOINT				
CAMBRIA	\$185,637,013	1,717	21.426340	\$3,977,521.76
LOCKPORT	\$160,890,078	1,419	21.426340	\$3,447,285.51
PENDLETON	\$366,581,854	2,726	23.039075	\$8,445,706.83
ROYALTON	\$356,700	2	22.554051	\$8,045.03
WHEATFLD	\$118,207,613	1,224	25.814868	\$3,051,513.93
TOTAL	\$831,673,258	7,088		\$18,930,073.05
WILSON CENT				
CAMBRIA	\$52,978,947	548	24.438468	\$1,294,724.30
NEWFANE	\$449,427	10	24.438452	\$10,983.31
PORTER	\$60,104,193	759	24.438468	\$1,468,854.40
WILSON	\$254,523,156	2,040	24.438468	\$6,220,156.00
TOTAL	\$368,055,723	3,357		\$8,994,718.01
N TONAWANDA				
N TONAWANDA	\$1,053,221,745	12,904	22.345423	\$23,534,684.98
N TONAWANDA LIB	\$1,053,221,745	0	1.025114	\$1,079,672.04
TOTAL	\$1,053,221,745	12,904		\$24,614,357.02
NIAGARA FALLS				
HMSTD	\$909,544,205	19,258	17.368731	\$15,797,628.63
N HMSTD	\$400,958,592	3,914	23.142188	\$9,279,059.12
TOTAL	\$1,310,502,797	23,172		\$25,076,687.75
GRAND TOTALS	\$8,242,771,274	91,691		

2005-2006 SCHOOL TAX RATES BY TOWN/CITY

PER \$1,000 ASSESSED VALUATION

	RPS Taxable Value	Tax Levy	TAX RATE	Parcels
CAMBRIA				
LKPT CITY SD	\$6,471,997	\$170,648.99	\$26.367	65
NEWFANE	\$6,513,690	\$172,830.45	\$26.533	74
NI WHF H	\$14,035,309	\$250,388.87	\$17.840	156
NI WHF NH	\$2,231,454	\$55,267.97	\$24.768	51
STARPT	\$185,637,013	\$3,977,521.78	\$21.426	1,717
WILSON	\$52,978,947	\$1,294,724.30	\$24.438	548
TOTAL	\$267,868,410	\$5,921,382.36		
HARTLAND				
BARKER	\$64,804,298	\$1,172,315.39	\$18.090	959
MEDINA	\$3,142,663	\$81,177.62	\$27.285	51
ROY HART	\$73,257,837	\$1,822,350.02	\$24.876	1,006
TOTAL	\$141,204,798	\$3,080,414.41		
LEWISTON				
LEW PORT	\$648,737,024	\$13,955,369.91	\$21.512	5,358
NI WHF H	\$99,355,591	\$1,796,210.59	\$18.079	1,182
NI WHF NH	\$12,257,044	\$303,578.72	\$24.768	122
TOTAL	\$760,349,659	\$16,055,159.22		
LOCKPORT				
AKRON	\$2,220,913	\$40,327.64	\$18.158	42
LKPT CITY	\$532,700,709	\$13,857,624.87	\$26.014	4,883
NEWFANE	\$47,554,158	\$1,261,774.26	\$26.533	526
ROY HART	\$19,718,682	\$451,277.22	\$22.886	215
STARPT	\$160,890,078	\$3,447,285.53	\$21.426	1,419
TOTAL	\$763,084,540	\$19,058,289.52		
NEWFANE				
BARKER	\$9,642,509	\$160,479.12	\$16.643	106
NEWFANE	\$346,221,259	\$9,186,432.69	\$26.533	4,277
WILSON	\$449,427	\$10,983.30	\$24.438	10
TOTAL	\$356,313,195	\$9,357,895.11		
NIAGARA				
NI WHF H	\$159,400,550	\$3,697,510.00	\$23.196	2,915
NI WHF NH	\$138,920,099	\$4,421,849.68	\$31.830	919
TOTAL	\$298,320,649	\$8,119,359.68		
PENDLETON				
LKPT CITY	\$12,015,276	\$312,058.65	\$25.972	68
STARPT	\$366,581,854	\$8,445,706.97	\$23.039	2,726
TOTAL	\$378,597,130	\$8,757,765.62		

2005-2006 SCHOOL TAX RATES BY TOWN/CITY

PER \$1,000 ASSESSED VALUATION

	RPS			
	Taxable Values	Tax Levy	TAX RATE	Parcels
PORTER				
LEW PORT	\$280,798,977	\$6,040,472.37	\$21.512	2,710
WILSON	\$60,104,193	\$1,468,854.40	\$24.438	759
TOTAL	\$340,903,170	\$7,509,326.77		
ROYALTON				
AKRON	\$41,943,182	\$801,695.26	\$19.114	632
ROY HART	\$251,425,733	\$6,056,917.40	\$24.090	3,198
STARPT	\$356,700	\$8,045.03	\$22.554	2
TOTAL	\$293,725,615	\$6,866,657.69		
SOMERSET				
BARKER	\$638,134,484	\$12,041,321.41	\$18.870	1,533
WHEATFIELD				
NI WHF H	\$490,530,921	\$10,598,090.34	\$21.605	4,978
NI WHF NH	\$126,029,528	\$3,772,235.83	\$29.931	766
STARPT	\$118,207,613	\$3,051,513.88	\$25.815	1,224
TOTAL	\$734,768,062	\$17,421,840.05		
WILSON				
NEWFANE	\$4,071,556	\$108,032.23	\$26.533	47
WILSON	\$254,523,156	\$6,220,156.00	\$24.438	2,040
TOTAL	\$258,594,712	\$6,328,188.23		
CITY OF LKPT.				
LKPT CITY	\$647,182,308	\$16,941,618.59	\$26.178	8,331
NIAGARA FALLS				
NIA FALLS H	\$909,544,205	\$15,797,629.00	\$17.369	19,258
NIA FALLS NH	\$400,958,592	\$9,279,059.00	\$23.142	3,914
TOTAL	\$1,310,502,797	\$25,076,688.00		
NO TONAWANDA				
NO TONA	\$1,053,221,745	\$24,614,357.00	\$23.371	12,904
GRAND TOTALS	\$8,242,771,274	\$187,150,263.72		

**ANALYSIS OF CHANGE IN SCHOOL TAX LEVY
2004-2005 TO 2005-2006**

data entered 10/14/05 hmr

SCHOOL DISTRICT	2004-2005 TAX LEVY	2005-2006 TAX LEVY	CHANGE IN TAX LEVY	%CHANGE
AKRON	\$774,940	\$842,023	\$67,083	8.66%
BARKER	\$13,170,477	\$13,374,116	\$203,639	1.55%
LEWPORT	\$20,389,483	\$19,995,842	(\$393,641)	-1.93%
LOCKPORT	\$30,797,131	\$31,281,951	\$484,820	1.57%
MEDINA	\$79,001	\$81,178	\$2,177	2.76%
NEWFANE	\$10,415,817	\$10,729,070	\$313,253	3.01%
NIAG WHEAT	\$23,511,132	\$24,895,132	\$1,384,000	5.89%
ROY HART	\$7,932,468	\$8,330,545	\$398,077	5.02%
STARPOINT	\$17,802,277	\$18,930,073	\$1,127,796	6.34%
WILSON	\$8,769,446	\$8,994,718	\$225,272	2.57%
NOTONA	\$23,488,463	\$24,614,357	\$1,125,894	4.79%
NIAG FALLS	\$25,076,688	\$25,076,688	\$0	0.00%
TOTAL	\$182,207,323	\$187,145,692	\$4,938,369	2.71%

SCHOOL TAXABLE TOTALS COMPARISON

2004-2005 TO 2005-2006

USING FINAL EQUALIZATION RATES

2005 taxable entered 10/14/05

1/26/06 entered eq rates

	2004		2004		Full Taxable		2005		2005		Full Taxable		Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
	Taxable	%	EQ Rate	Value	%	Taxable	%	EQ Rate	Value	%							
AKRON																	
Lockport -T	\$2,090,108	4.80%	100.00%	\$2,090,108	4.80%	\$2,220,913	5.03%	100.00%	\$2,220,913	5.28%	\$130,805	0.23%	0.00%	\$130,805	0.48%		
Royalton	\$41,459,449	95.20%	100.00%	\$41,459,449	95.20%	\$41,943,182	94.97%	95.00%	\$39,846,023	94.72%	\$483,733	-0.23%	-5.00%	(\$1,613,426)	-0.48%		
TOTAL	\$43,549,557	100.00%		\$43,549,557	100.00%	\$44,164,095	100.00%		\$42,066,936	100.00%	\$614,538	0.00%	-5.00%	(\$1,482,621)	0.00%		
BARKER																	
Hartlnd	\$63,733,056	9.80%	100.00%	\$63,733,056	9.80%	\$64,804,298	9.09%	92.00%	\$70,439,454	8.77%	\$1,071,242	-0.70%	-8.00%	\$6,706,398	-1.03%		
Newfane	\$9,306,562	1.43%	100.00%	\$9,306,562	1.43%	\$9,642,509	1.35%	100.00%	\$9,642,509	1.20%	\$335,947	-0.08%	0.00%	\$335,947	-0.23%		
Somerset	\$577,451,249	88.77%	100.00%	\$577,451,249	88.77%	\$638,134,484	89.55%	88.20%	\$723,508,485	90.03%	\$60,683,235	0.78%	-11.80%	\$146,057,236	1.26%		
TOTAL	\$650,490,867	100.00%		\$650,490,867	100.00%	\$712,581,291	100.00%		\$803,590,449	100.00%	\$62,090,424	0.00%	-19.80%	\$153,099,582	0.00%		
LEWISTON-PORTER																	
Lewiston	\$628,973,696	69.40%	100.00%	\$628,973,696	69.40%	\$648,737,024	69.79%	100.00%	\$648,737,024	69.79%	\$19,763,328	0.39%	0.00%	\$19,763,328	0.39%		
Porter	\$277,344,365	30.60%	100.00%	\$277,344,365	30.60%	\$280,799,477	30.21%	100.00%	\$280,799,477	30.21%	\$3,455,112	-0.39%	0.00%	\$3,455,112	-0.39%		
TOTAL	\$906,318,061	100.00%		\$906,318,061	100.00%	\$929,536,501	100.00%		\$929,536,501	100.00%	\$23,218,440	0.00%	0.00%	\$23,218,440	0.00%		
LOCKPORT (CITY)																	
Lockport-C	\$638,834,243	54.41%	100.00%	\$638,834,243	54.41%	\$647,182,308	54.01%	100.00%	\$647,182,308	53.96%	\$8,348,065	-0.41%	0.00%	\$8,348,065	-0.45%		
Cambria	\$6,294,865	0.54%	100.00%	\$6,294,865	0.54%	\$6,471,997	0.54%	100.00%	\$6,471,997	0.54%	\$177,132	0.00%	0.00%	\$177,132	0.00%		
Lockport-T	\$516,985,475	44.03%	100.00%	\$516,985,475	44.03%	\$532,700,709	44.45%	100.00%	\$532,700,709	44.42%	\$15,715,234	0.42%	0.00%	\$15,715,234	0.38%		
Pendleton	\$11,952,759	1.02%	100.00%	\$11,952,759	1.02%	\$12,015,276	1.00%	93.00%	\$12,919,652	1.08%	\$62,517	-0.02%	-7.00%	\$966,893	0.06%		
TOTAL	\$1,174,067,342	100.00%		\$1,174,067,342	100.00%	\$1,198,370,290	100.00%		\$1,199,274,666	100.00%	\$24,302,948	0.00%	-7.00%	\$25,207,324	0.00%		
MEDINA																	
Hartland	\$3,147,957	100.00%	100.00%	\$3,147,957	100%	\$3,142,663	100.00%	92.00%	\$3,415,938	100.00%	(\$5,294)	0.00%	-8.00%	\$267,981	0.00%		
TOTAL	\$3,147,957	100.00%		\$3,147,957	100.00%	\$3,142,663	100.00%		\$3,415,938	100.00%	(\$5,294)	0.00%	-8.00%	\$267,981	0.00%		
NEWFANE CENTRAL																	
Cambria	\$6,248,466	1.57%	100.00%	\$6,248,466	1.57%	\$6,513,690	1.61%	100.00%	\$6,513,690	1.61%	\$265,224	0.04%	0.00%	\$265,224	0.04%		
Lockport-T	\$46,978,175	11.78%	100.00%	\$46,978,175	11.78%	\$47,554,158	11.76%	100.00%	\$47,554,158	11.76%	\$575,983	-0.02%	0.00%	\$575,983	-0.02%		
Newfane	\$341,777,916	85.71%	100.00%	\$341,777,916	85.71%	\$346,221,259	85.62%	100.00%	\$346,221,259	85.62%	\$4,443,343	-0.09%	0.00%	\$4,443,343	-0.09%		
Wilson	\$3,739,141	0.94%	100.00%	\$3,739,141	0.94%	\$4,071,556	1.01%	100.00%	\$4,071,556	1.01%	\$332,415	0.07%	0.00%	\$332,415	0.07%		
TOTAL	\$398,743,698	100.00%		\$398,743,698	100.00%	\$404,360,663	100.00%		\$404,360,663	100.00%	\$5,616,965	0.00%	0.00%	\$5,616,965	0.00%		
NIAGARA-WHEATFIELD																	
Cambria	\$16,112,785	1.58%	100.00%	\$16,112,785	1.36%	\$16,266,763	1.56%	100.00%	\$16,266,763	1.30%	\$153,978	-0.02%	0.00%	\$153,978	-0.06%		
Lewiston	\$108,909,991	10.69%	100.00%	\$108,909,991	9.20%	\$111,612,635	10.70%	100.00%	\$111,612,635	8.91%	\$2,702,644	0.01%	0.00%	\$2,702,644	-0.30%		
Niagara	\$295,543,395	29.01%	78.00%	\$378,901,788	32.02%	\$298,320,649	28.61%	78.00%	\$382,462,371	30.52%	\$2,777,254	-0.41%	0.00%	\$3,560,582	-1.50%		
Wheatfield	\$598,029,475	58.71%	88.00%	\$679,578,949	57.42%	\$616,560,449	59.13%	83.00%	\$742,843,914	59.28%	\$18,530,974	0.42%	-5.00%	\$63,264,966	1.86%		
TOTAL	\$1,018,595,646	100.00%		\$1,183,503,513	100.00%	\$1,042,760,496	100.00%		\$1,253,185,683	100.00%	\$24,164,850	0.00%	-5.00%	\$69,682,170	0.00%		

SCHOOL TAXABLE TOTALS COMPARISON

2004-2005 TO 2005-2006

USING FINAL EQUALIZATION RATES

2005 taxable entered 10/14/05

1/26/06 entered eq rates

	2004 Taxable		2004 % EQ Rate		Full Taxable Value		2005 Taxable		2005 % EQ Rate		Full Taxable Value		Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
ROYALTON-HARTLAND																	
Hartland	\$72,583,616	21.36%	100.00%	\$72,583,616	21.36%	\$73,257,837	21.27%	92.00%	\$79,628,084	21.88%	\$674,221	-0.09%	-8.00%	\$7,044,468	0.51%		
Lockport	\$19,261,572	5.67%	100.00%	\$19,261,572	5.67%	\$19,718,682	5.73%	100.00%	\$19,718,682	5.42%	\$457,110	0.06%	0.00%	\$457,110	-0.25%		
Royalton	\$247,952,909	72.97%	100.00%	\$247,952,909	72.97%	\$251,425,733	73.00%	95.00%	\$264,658,666	72.71%	\$3,472,824	0.03%	-5.00%	\$16,705,757	-0.26%		
TOTAL	\$339,798,097	100.00%		\$339,798,097	100.00%	\$344,402,252	100.00%		\$364,005,432	100.00%	\$4,604,155	0.00%	-13.00%	\$24,207,335	0.00%		
STARPOINT																	
Cambria	\$180,837,232	22.40%	100.00%	\$180,837,232	21.98%	\$185,637,013	22.32%	100.00%	\$185,637,013	21.01%	\$4,799,781	-0.08%	0.00%	\$4,799,781	-0.97%		
Lockport	\$150,871,859	18.69%	100.00%	\$150,871,859	18.34%	\$160,890,078	19.35%	100.00%	\$160,890,078	18.21%	\$10,018,219	0.66%	0.00%	\$10,018,219	-0.13%		
Royalton	\$348,200	0.04%	100.00%	\$348,200	0.04%	\$356,700	0.04%	95.00%	\$375,474	0.04%	\$8,500	0.00%	-5.00%	\$27,274	0.00%		
Pendleton	\$361,413,919	44.77%	100.00%	\$361,413,919	43.92%	\$366,581,854	44.08%	93.00%	\$394,174,037	44.62%	\$5,167,935	-0.69%	-7.00%	\$32,760,118	0.69%		
Wheatfield	\$113,813,609	14.10%	88.00%	\$129,333,647	15.72%	\$118,207,613	14.21%	83.00%	\$142,418,811	16.12%	\$4,394,004	0.11%	-5.00%	\$13,085,164	0.40%		
TOTAL	\$807,284,819	100.00%		\$822,804,857	100.00%	\$831,673,258	100.00%		\$883,495,412	100.00%	\$24,388,439	0.00%	-17.00%	\$60,690,555	0.00%		
WILSON CSD																	
Cambria	\$51,975,730	14.87%	100.00%	\$51,975,730	14.87%	\$52,978,947	14.39%	100.00%	\$52,978,947	14.39%	\$1,003,217	-0.48%	0.00%	\$1,003,217	-0.48%		
Newfane	\$451,194	0.13%	100.00%	\$451,194	0.13%	\$449,427	0.12%	100.00%	\$449,427	0.12%	-\$1,767	-0.01%	0.00%	-\$1,767	-0.01%		
Porter	\$59,690,817	17.08%	100.00%	\$59,690,817	17.08%	\$60,104,193	16.33%	100.00%	\$60,104,193	16.33%	\$413,376	-0.75%	0.00%	\$413,376	-0.75%		
Wilson	\$237,338,997	67.92%	100.00%	\$237,338,997	67.92%	\$254,523,156	69.15%	100.00%	\$254,523,156	69.15%	\$17,184,159	1.24%	0.00%	\$17,184,159	1.24%		
TOTAL	\$349,456,738	100.00%		\$349,456,738	100.00%	\$368,055,723	100.00%		\$368,055,723	100.00%	\$18,598,985	0.00%	0.00%	\$18,598,985	0.00%		
NO TONAWANDA																	
Hmstead	\$1,013,843,984	100.00%	100.00%	\$1,013,843,984	100.00%	\$1,053,221,745	100.00%	100.00%	\$1,053,221,745	100.00%	\$39,377,761	0.00%	0.00%	\$39,377,761	0.00%		
Nhmstead		0.00%	100.00%	\$0	0.00%		0.00%	100.00%	\$0	0.00%	\$0	0.00%	0.00%	\$0	0.00%		
TOTAL	\$1,013,843,984	100.00%		\$1,013,843,984	100.00%	\$1,053,221,745	100.00%		\$1,053,221,745	100.00%	\$39,377,761	0.00%	0.00%	\$39,377,761	0.00%		
NIAGARA FALLS																	
Hmstead	\$900,572,324	68.96%	100.00%	\$900,572,324	68.96%	\$909,544,205	69.40%	100.00%	\$909,544,205	69.40%	\$8,971,881	0.44%	0.00%	\$8,971,881	0.44%		
Nhmstead	\$405,292,731	31.04%	100.00%	\$405,292,731	31.04%	\$400,958,592	30.60%	100.00%	\$400,958,592	30.60%	-\$4,334,139	-0.44%	0.00%	-\$4,334,139	-0.44%		
TOTAL	\$1,305,865,055	100.00%		\$1,305,865,055	100.00%	\$1,310,502,797	100.00%		\$1,310,502,797	100.00%	\$4,637,742	0.00%	0.00%	\$4,637,742	0.00%		
GRAND TOTALS																	
	\$8,011,161,821			\$8,191,589,726		\$8,242,771,774			\$8,614,711,944		\$231,609,953			\$423,122,218			

NIAGARA COUNTY, NY

2006 Abstract of taxes levied:

Payable to Niagara County Treasurer

Municipality:	2006	Town/City			Actual	Chargebacks included in tax levy					
	County	Other	Portion of	"Total"RPTL	Pro-Rata	Net	Communtiy	Assmt.	Erroneous	Election	Total
	Levy	Direct	To the	520 Pro-Rata	Levied in	County	College	Dept.	Assmt.	Expenses	Chargebacks
		Pymts	Levy	Tax Levied	town/city	Levy					
Cambria	\$2,235,208	\$0	\$0	\$6,663	\$4,415	\$2,232,960	\$20,000	\$7,180	\$1,461	\$2,395	\$31,036
Hartland	\$1,272,127	\$0	\$0	\$3,792	\$1,134	\$1,269,469	\$30,000	\$6,107	\$207	\$1,950	\$38,264
Lewiston	\$6,303,418	\$0	\$0	\$18,790	\$1,897	\$6,286,525	\$30,000	\$15,078	\$105	\$7,763	\$52,946
Lockport(t)	\$6,368,400	\$0	\$0	\$18,984	\$12,024	\$6,361,440	\$75,000	\$16,200	\$32	\$7,375	\$98,607
Newfane	\$2,954,051	\$0	\$0	\$8,806	\$4,647	\$2,949,892	\$55,000	\$10,572	\$36,692	\$5,458	\$107,722
Niagara	\$3,174,081	\$0	\$0	\$9,462	\$0	\$3,164,619	\$30,000	\$9,380	\$20,914	\$4,463	\$64,757
Pendleton	\$3,384,427	\$0	\$0	\$10,089	\$4,811	\$3,379,149	\$45,000	\$7,295	\$759	\$3,390	\$56,444
Porter	\$2,826,972	\$0	\$0	\$8,427	\$4,685	\$2,823,230	\$10,000	\$8,925	\$0	\$3,599	\$22,524
Royalton	\$2,678,166	\$0	\$0	\$7,983	\$4,106	\$2,674,289	\$75,000	\$9,560	\$847	\$3,706	\$89,113
Somerset	\$6,122,463	\$0	\$0	\$18,250	\$0	\$6,104,213	\$30,000	\$5,031	\$0	\$1,400	\$36,431
Wheatfield	\$7,351,892	\$0	\$0	\$21,915	\$15,329	\$7,345,306	\$75,000	\$15,115	\$343	\$6,140	\$96,598
Wilson	\$2,139,002	\$0	\$0	\$6,376	\$2,774	\$2,135,400	\$30,000	\$7,962	\$21	\$3,154	\$41,137
Lockport(c)	\$5,387,556	\$0	\$0	\$16,060	\$11,836	\$5,383,332	\$80,000	\$22,464	\$0	\$11,835	\$114,299
Niagara Falls	\$10,771,643	\$0	\$0	\$32,109	\$97,710	\$10,837,244	\$75,000	\$2,800	\$0	\$23,743	\$101,543
North Tonawanda	\$8,629,605	\$0	\$0	\$25,723	\$48,061	\$8,651,943	\$140,000	\$33,103	\$0	\$18,302	\$191,405
TOTAL	\$71,599,011	\$0	\$0	\$213,429	\$213,429	\$71,599,011	\$800,000	\$176,772	\$61,381	\$104,673	\$1,142,826

NIAGARA COUNTY, NY

2006 Abstract of taxes levied

Municipality:	Agricultural Payment	Total Niagara County Levy Items	County Water District	Payable to	Niagara	County	Treasurer	Total to County Treasurer
				County Refuse District	County Sewer District	2005-2006 Village Relevy	2005-2006 School Relevy	
Cambria	\$0	\$2,263,996	\$239,527	\$0	\$0	\$0	\$328,219.00	\$2,831,742.00
Hartland		\$1,307,733	\$106,908	\$13,216	\$0	\$2	\$186,409.00	\$1,614,268.00
Lewiston		\$6,339,471	\$553,723	\$65,082	\$195,172	\$22,680	\$726,121.00	\$7,902,249.00
Lockport(t)		\$6,460,047	\$606,704	\$72,342	\$0	\$0	\$782,585.00	\$7,921,678.00
Newfane		\$3,057,614	\$273,594	\$0	\$0	\$0	\$462,746.00	\$3,793,954.00
Niagara		\$3,229,376	\$270,837	\$0	\$0	\$0	\$468,427.00	\$3,968,640.00
Pendleton		\$3,435,593	\$305,006	\$35,424	\$538,703	\$0	\$317,069.00	\$4,631,795.00
Porter	\$0	\$2,845,754	\$178,933	\$28,931	\$0	\$24,818	\$407,399.00	\$3,485,835.00
Royalton		\$2,763,402	\$234,866	\$27,550	\$0	\$28,990	\$486,994.00	\$3,541,802.00
Somerset		\$6,140,644	\$494,418	\$60,956	\$0	\$12,772	\$125,706.00	\$6,834,496.00
Wheatfield		\$7,441,904	\$682,456	\$77,772	\$2,021,800	\$0	\$758,480.00	\$10,982,412.00
Wilson		\$2,176,537	\$189,507	\$0	\$0	\$12,182	\$337,014.00	\$2,715,240.00
Lockport(c)		\$5,497,631	\$0	\$56,806	\$0	\$0	\$0.00	\$5,554,437.00
Niagara Falls		\$10,938,787	\$0	\$122,660	\$0	\$0	\$0.00	\$11,061,447.00
North Tonawanda		\$8,843,348	\$0	\$96,426	\$0	\$0	\$0.00	\$8,939,774
TOTAL	\$0	\$72,741,837	\$4,136,479	\$657,165	\$2,755,675	\$101,444	\$5,387,169.00	\$85,779,769.00

NIAGARA COUNTY, NY

2006 Abstract of taxes levied

Payable to the Town Supervisor

Municipality:	GENERAL				TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
	TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.		
Cambria	\$0	\$380,850	\$1,346,882.62	\$18,072	\$1,745,804.62	4,577,546.62
Hartland	\$167,918	\$0	\$689,008.21	\$28,907	\$885,833.21	2,500,101.21
Lewiston	\$0	\$0	\$1,727,492.20	\$139,403	\$1,866,895.20	9,769,144.20
Lockport(t)	\$0	\$0	\$5,430,754.25	\$214,124	\$5,644,878.25	13,566,556.25
Newfane	\$0	\$0	\$1,976,700.53	\$154,970	\$2,131,670.53	5,925,624.53
Niagara	\$10,579	\$656,296	\$1,212,339.02	\$167,453	\$2,046,667.02	6,015,307.02
Pendleton	\$0	\$354,317	\$1,077,414.91	\$28,513	\$1,460,244.91	6,092,039.91
Porter	\$145,710	\$115,906	\$411,480.03	\$49,288	\$722,384.03	4,208,219.03
Royalton	\$105,685	\$445,888	\$1,415,137.18	\$55,050	\$2,021,760.18	5,563,562.18
Somerset	\$1,492,472	\$136,354	\$728,444.35	\$17,022	\$2,374,292.35	9,208,788.35
Wheatfield	\$0	\$0	\$2,926,571.68	\$195,704	\$3,122,275.68	14,104,687.68
Wilson	\$605,948	\$264,173	\$164,269.07	\$17,527	\$1,051,917.07	3,767,157.07
Lockport(c)						5,554,437.00
Niagara Falls North						11,061,447.00
Tonawanda						8,939,774.00
TOTAL	\$2,528,312	\$2,353,784	\$19,106,494.05	\$1,086,033	\$25,074,623.05	110,854,392.05

2006 NIAGARA COUNTY TAX LEVY DATA

<u>TOWN/CITY</u>	<u>PAY SUPERVISOR</u>	<u>PAY TREASURER</u>	<u>TOTAL LEVY</u>
CAMBRIA	\$1,745,804.62	\$2,831,742.00	\$4,577,546.62
HARTLAND	\$885,833.21	\$1,614,268.00	\$2,500,101.21
LEWISTON	\$1,866,895.20	\$7,902,249.00	\$9,769,144.20
LOCKPORT	\$5,644,878.25	\$7,921,678.00	\$13,566,556.25
NEWFANE	\$2,131,670.53	\$3,793,954.00	\$5,925,624.53
NIAGARA	\$2,046,667.02	\$3,968,640.00	\$6,015,307.02
PENDLETON	\$1,460,244.91	\$4,631,795.00	\$6,092,039.91
PORTER	\$722,384.03	\$3,485,835.00	\$4,208,219.03
ROYALTON	\$2,021,760.18	\$3,541,802.00	\$5,563,562.18
SOMERSET	\$2,374,292.35	\$6,834,496.00	\$9,208,788.35
WHEATFIELD	\$3,122,275.68	\$10,982,412.00	\$14,104,687.68
WILSON	\$1,051,917.07	\$2,715,240.00	\$3,767,157.07
<u>TOTAL TOWNS</u>	<u>\$25,074,623.05</u>	<u>\$60,224,111.00</u>	<u>\$85,298,734.05</u>
LOCKPORT		\$5,554,437.00	\$5,554,437.00
NIAG FALLS		\$11,061,447.00	\$11,061,447.00
N.TONAWANDA		\$8,939,774.00	\$8,939,774.00
<u>Total Cities</u>		<u>\$25,555,658.00</u>	<u>\$25,555,658.00</u>
<u>Total All</u>	<u>\$25,074,623.05</u>	<u>\$85,779,769.00</u>	<u>\$110,854,392.05</u>

2006 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

FILENAME: taxes2006\co.water2006

Taxable values entrd from 2005 FR 8/16 /2005 hmr/updated from totals 12/2/2005 updated

12/ /05 levy amount entered from 2005 tentative budget wbjr

TOWN	CODE	2005 TAXABLE VALUE	2005 EQ.RATE	PROJECTED EQ. FULL VALUE	2006 Tax Levy per budget	TAX RATE 2006 budget	% OF 2006 TAX LEVY
CAMBRIA	WD203	\$357,740,816	100.00	\$357,740,816	\$239,527	\$0.67	5.8%
HARTLAND	WD223	\$146,896,911	92.00	\$159,670,555	\$106,908	\$0.73	2.6%
LEWISTON	WD259	\$827,001,051	100.00	\$827,001,051	\$553,723	\$0.67	13.4%
LOCKPORT	WD263	\$906,129,561	100.00	\$906,129,561	\$606,704	\$0.67	14.7%
NEWFANE	WD283	\$408,620,006	100.00	\$408,620,006	\$273,594	\$0.67	6.6%
NIAGARA	WD302	\$315,512,414	78.00	\$404,503,095	\$270,837	\$0.86	6.5%
PENDLETON	WD324	\$423,647,701	93.00	\$455,535,162	\$305,006	\$0.72	7.4%
PORTER	WD344	\$267,241,045	100.00	\$267,241,045	\$178,933	\$0.67	4.3%
ROYALTON	WD364	\$333,239,979	95.00	\$350,778,925	\$234,866	\$0.70	5.7%
SOMERSET	WD384	\$651,293,040	88.20	\$738,427,483	\$494,418	\$0.76	12.0%
WHEATFIELD	WD404	\$845,992,264	83.00	\$1,019,267,788	\$682,456	\$0.81	16.5%
WILSON	WD425	\$283,031,320	100.00	\$283,031,320	\$189,505	\$0.67	4.6%
GRAND TOTALS		\$5,766,346,108		\$6,177,946,808	\$4,136,479	\$0.72	

AVG EQ.FULL VALUE RATE

\$0.67

NIAGARA COUNTY SEWER DISTRICT
 2006 Tax Levy

	CAPITAL	OPERATIONS & MAINT.	TOTAL	LESS DIRECT PAYMENT	TAX LEVY AMOUNT
CAMBRIA	\$150,624	\$94,764	\$245,388	\$245,388	\$0
LEWISTON	\$96,358	\$98,814	\$195,172		\$195,172
LOCKPORT	\$405,882	\$869,727	\$1,275,609	\$1,275,609	\$0
NIAGARA	\$207,114	\$381,752	\$588,866	\$588,866	\$0
PENDLETON	\$308,242	\$230,461	\$538,703		\$538,703
WHEATFIELD	\$738,522	\$1,283,277	\$2,021,800		\$2,021,800
	\$1,906,742	\$2,958,796	\$4,865,538	\$2,109,863	\$2,755,675

2006 County Refuse District tax rate calculations

2005 Final Assessment Roll Data

created 10/6/05 - entered taxable & eq rates taf

TOWN/CITY	NUMBER OF PARCELS	2005 TAXABLE VALUE*	NYS 2005 EQ RATES	2005 EQUALIZED FULL VALUE	%	2006 SHARE/LEVY	2006 Net tax Levy	2006 "Actual" Tax Rate	2005 "Actual" Tax Rate
CITY OF LOCKPORT	8320	\$ 676,238,165	100.00%	\$ 676,238,165	8.6%	\$ 56,806	\$ 56,806	0.084	\$ 0.087
CITY OF NIAGARA FALLS	23167	\$ 1,460,178,920	100.00%	\$ 1,460,178,920	18.7%	\$ 122,660	\$ 122,660	0.084	\$ 0.087
CITY OF NORTH TONAWANDA	12892	\$ 1,147,858,098	100.00%	\$ 1,147,858,098	14.7%	\$ 96,424	\$ 96,424	0.084	\$ 0.087
HARTLAND	2016	\$ 144,735,811	92.00%	\$ 157,321,534	2.0%	\$ 13,216	\$ 13,216	0.091	\$ 0.087
LEWISTON	6605	\$ 774,750,892	100.00%	\$ 774,750,892	9.9%	\$ 65,082	\$ 65,082	0.084	\$ 0.087
LOCKPORT(TOWN)	7079	\$ 861,182,132	100.00%	\$ 861,182,132	11.0%	\$ 72,342	\$ 72,342	0.084	\$ 0.087
PENDLETON	2790	\$ 392,180,512	93.00%	\$ 421,699,475	5.4%	\$ 35,424	\$ 35,424	0.090	\$ 0.087
PORTER	3463	\$ 344,407,498	100.00%	\$ 344,407,498	4.4%	\$ 28,931	\$ 28,931	0.084	\$ 0.087
ROYALTON	3830	\$ 311,565,579	95.00%	\$ 327,963,767	4.2%	\$ 27,550	\$ 27,550	0.088	\$ 0.087
SOMERSET	1516	\$ 640,008,140	88.20%	\$ 725,632,812	9.3%	\$ 60,956	\$ 60,956	0.095	\$ 0.087
WHEATFIELD	6926	\$ 768,430,562	83.00%	\$ 925,819,954	11.8%	\$ 77,772	\$ 77,772	0.101	\$ 0.099
TOTAL	78604	\$ 7,521,536,309		\$ 7,823,053,247	100.0%	\$ 657,165	\$ 657,165		
							Avg tax rate	0.087	\$ 0.088

RETURNED 2005 VILLAGE TAXES FOR 2006 TAX LEVY

updated taf 2/21/06

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$ 11,936	12,772
LEWISTON (LEWISTON)	\$ 21,196	22,680
MIDDLEPORT (HARTLAND)	\$ 2	\$ 2
MIDDLEPORT (ROYALTON)	\$ 27,093	\$ 28,990
YOUNGSTOWN (PORTER)	\$ 23,194	\$ 24,818
WILSON (WILSON)	<u>\$ 11,385</u>	<u>\$ 12,182</u>
TOTAL	<u>\$ 94,806</u>	<u>\$ 101,444</u>

2006 DATA ENTERED

"2006 STATE AID PER TOWN BUDGET"

TOWNS	GENERAL FUND TOWNWIDE A3001	MORTGAGE TAX A3005	REAL PROPERTY MAINTANENCE A3040	STAR A3089	YOUTH PROGRAMS A3820	CONSOLIDATED HGWHY/CHIPS DA/DB3501	PER CAPITA DB3001	MISCELLANEOUS DESCR	AMOUNT	AGGREGATE STATE AID 2006	2005 AGGREGATE STATE AID	DIFFERENCE
CAMBRIA	\$20,000	\$90,000	\$13,000	\$2,000	\$3,000	\$40,000	\$0	A3060 REC MGMT A3070 NYS RAIL INTFR A3897 REC CAP PRJT A2770 MISC REV	\$3,019 \$1,325 \$150,000 \$3,000	\$325,344	\$166,500	\$158,844
HARTLAND	\$25,000	\$50,000	\$5,000	\$15,000	\$1,400	\$75,000				\$171,400	\$147,050	\$24,350
LEWISTON	\$72,000	\$300,000	\$32,500	\$7,000	\$8,000	\$73,000		A2770 MISC REV	\$2,000	\$494,500	\$491,500	\$3,000
LOCKPORT	\$50,000	\$250,000	\$7,000	\$32,350	\$6,000	\$80,000		A3070 NYS RAIL INTFR	\$2,000	\$427,350	\$426,000	\$1,350
NEWFANE	\$46,000	\$125,000		\$21,000	\$5,000	\$86,067				\$283,067	\$282,067	\$1,000
NIAGARA	\$50,000	\$150,000	\$8,000		\$3,000	\$37,500		A3395 CODE ENFORC A3306 HOMLND SCTY A3389 PUB SFTY GRT	\$2,500 \$50,000 \$20,405	\$321,405	\$214,500	\$106,905
PENDLETON	\$21,500	\$125,700	\$17,300		\$3,500	\$32,500				\$200,500	\$200,500	\$0
PORTER	\$28,000	\$70,000	\$16,750	\$3,000	\$2,735	\$34,000				\$154,485	\$144,128	\$10,357
ROYALTON	\$34,000	\$90,000	\$2,900		\$1,787	\$108,197				\$236,884	\$248,448	(\$11,564)
SOMERSET	\$0	\$20,000	\$1,200			\$49,605	\$11,000			\$81,805	\$81,431	\$374
WHEATFIELD	\$47,000	\$350,000	\$17,000		\$0	\$45,000				\$459,000	\$545,725	(\$86,725)
WILSON	\$22,922	\$65,000	\$2,000	\$15,000	\$3,000	\$55,000				\$162,922	\$193,240	(\$30,318)
TOTALS	\$416,422	\$1,685,700	\$122,650	\$95,350	\$37,422	\$715,869	\$11,000		\$234,249	\$3,318,662	\$3,141,089	\$177,573

COUNTY STATE AID FIGURE

\$45,672,233

CHECK TOTAL

\$3,318,662 \$3,142,089

COUNTY/TOWN/SPECIAL DISTRICT TAXES PAID BY UTILITIES 1998 TO 2006

CITY/TOWN	RS	1998	1999	2000	2001	2002	2003	2004	2005	2006
City of North Tonawanda	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	\$229,042.87
	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	\$161,193.83
	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>	<u>\$11,951.20</u>
		\$345,951.49	\$338,165.94	\$326,914.74	\$332,925.78	\$412,194.47	\$424,880.23	\$417,188.70	\$407,273.72	\$402,187.90
City of Niagara Falls*	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	\$483,071.59
	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	\$375,737.44
	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>	<u>\$47,513.42</u>
		\$823,391.91	\$749,406.38	\$725,316.02	\$690,285.02	\$880,027.96	\$942,589.87	\$924,701.81	\$932,920.70	\$906,322.45
City of Lockport	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	\$185,791.83
	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	\$160,117.62
	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>	<u>\$42,568.92</u>
		\$416,600.79	\$394,439.26	\$387,644.09	\$374,934.38	\$408,474.09	\$363,914.82	\$398,011.54	\$407,552.94	\$388,478.37
Total Cities		\$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	\$1,696,988.72
Cambria		\$326,446.24	\$354,255.52	\$401,803.59	\$380,155.23	\$421,656.14	\$442,109.54	\$416,418.84	\$418,818.39	\$445,979.78
Hartland		\$93,882.47	\$97,876.25	\$100,921.43	\$105,519.39	\$117,876.53	\$109,725.15	\$120,168.10	\$125,270.87	\$125,138.73
Lewiston		\$351,295.74	\$346,487.78	\$335,399.63	\$384,300.28	\$428,643.02	\$462,218.10	\$459,764.42	\$470,221.44	\$464,824.48
Lockport		\$476,452.30	\$495,765.81	\$474,198.60	\$474,938.39	\$574,210.15	\$549,363.73	\$547,257.87	\$559,284.13	\$541,328.54
Newfane		\$159,997.48	\$159,505.30	\$160,762.99	\$160,702.57	\$176,099.77	\$162,642.27	\$188,988.00	\$187,310.09	\$177,958.62
Niagara		\$375,574.19	\$379,634.40	\$375,237.83	\$391,837.90	\$444,513.51	\$442,370.03	\$439,032.50	\$469,450.46	\$464,219.14
Pendleton		\$190,959.05	\$202,226.58	\$220,533.18	\$234,347.58	\$283,712.81	\$323,453.15	\$327,825.79	\$324,413.20	\$343,168.20
Porter		\$65,191.94	\$64,482.86	\$63,328.00	\$64,188.70	\$92,513.43	\$94,324.28	\$99,916.11	\$101,083.74	\$100,152.15
Royalton		\$291,859.47	\$304,382.21	\$310,729.02	\$315,535.71	\$383,038.86	\$398,044.65	\$417,626.04	\$421,839.28	\$426,852.31
Somerset		\$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	\$7,541,693.71
Wheatfield		\$398,572.75	\$392,653.40	\$405,580.03	\$414,274.98	\$485,856.43	\$462,931.95	\$479,751.24	\$501,663.42	\$508,115.98
Wilson		\$82,790.00	\$114,139.79	\$90,837.01	\$87,876.64	\$99,423.60	\$95,377.83	\$103,108.13	\$112,920.81	\$118,872.48
Total Towns		\$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	\$11,258,304.12
Total County		\$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	\$12,955,292.84

* Calculated Figures

VILLAGE LEVY 2005-2006

MUNICIPALITY	# PARCELS	TOTAL VILLAGE TAXABLE ASSESSED VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	244	\$15,904,196	7.250	\$115,305.42
LEWISTON (TOWN OF LEWISTON)	1,152	\$124,327,251	5.350	\$665,150.79
MIDDLEPORT (TOWN OF HARTLAND)	83	\$4,283,836	8.200	\$35,127.46
MIDDLEPORT (TOWN OF ROYALTON)	668	\$45,329,774	8.200	\$371,704.15
TOTAL MIDDLEPORT	751	\$49,613,610	8.200	\$406,831.60
YOUNGSTOWN (TOWN OF PORTER)	923	\$82,590,630	6.437	\$531,660.66
WILSON (TOWN OF WILSON)	600	\$42,766,305	6.898	\$294,992.14
	3,670	\$315,201,992	42	\$2,013,941

2005 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

FILE: ANNREPT\AVGASD 05

	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	\$ 172,166,300	1553	\$ 110,860	\$ 1,520,745	\$ 8.83	\$ 979
HARTLAND	\$ 81,854,340	1021	\$ 80,171	\$ 749,049	\$ 9.15	\$ 734
LEWISTON	\$ 587,764,900	4911	\$ 119,683	\$ 5,177,621	\$ 8.81	\$ 1,054
LOCKPORT	\$ 508,259,200	4789	\$ 106,131	\$ 4,517,408	\$ 8.89	\$ 943
NEWFANE	\$ 236,467,300	2664	\$ 88,764	\$ 2,112,599	\$ 8.93	\$ 793
NIAGARA	\$ 159,093,740	2344	\$ 67,873	\$ 1,816,691	\$ 11.42	\$ 775
PENDLETON	\$ 289,813,101	2017	\$ 143,685	\$ 2,582,814	\$ 8.91	\$ 1,281
PORTER	\$ 241,862,515	2160	\$ 111,973	\$ 2,126,939	\$ 8.79	\$ 985
ROYALTON	\$ 180,657,500	2087	\$ 86,563	\$ 1,640,912	\$ 9.08	\$ 786
SOMERSET	\$ 57,427,030	729	\$ 78,775	\$ 504,784	\$ 8.79	\$ 692
WHEATFIELD	\$ 552,732,611	4793	\$ 115,321	\$ 5,558,279	\$ 10.06	\$ 1,160
WILSON	\$ 163,930,600	1605	\$ 102,137	\$ 1,476,359	\$ 9.01	\$ 920
TOTAL TOWNS	\$ 3,232,029,137	30673	\$ 105,370	\$ 29,784,200	\$ 9.22	\$ 971
C LOCKPORT	\$ 392,050,190	5486	\$ 71,464	\$ 3,528,452	\$ 9.00	\$ 643
NIAGARA FALLS	\$ 783,553,290	13769	\$ 56,907	\$ 6,939,931	\$ 8.86	\$ 504
NO TONAWANDA	\$ 778,522,300	9172	\$ 84,880	\$ 6,967,775	\$ 8.95	\$ 760
TOTAL CITIES	\$ 1,954,125,780	28427	\$ 68,742	\$ 17,436,158	\$ 8.92	\$ 613
TOTAL COUNTY	\$ 5,186,154,917	59100	\$ 87,752	\$ 47,220,358	\$ 9.11	\$ 799

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

2006 Niagara County Tax Apportionment Table

	Current MODIFIED CNTY TAXABLE	Eq. Rate for Current purposes (2005 Final)	Current EQUALIZED MODIFIED CNTY TAXABLE	CURRENT YR. % OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$ 262,867,597	100.00%	\$ 262,867,597	3.12184%
HARTLAND	\$ 137,637,632	92.00%	\$ 149,606,122	1.77674%
LEWISTON	\$ 741,302,033	100.00%	\$ 741,302,033	8.80378%
LOCKPORT	\$ 748,944,029	100.00%	\$ 748,944,029	8.89454%
NEWFANE	\$ 347,405,801	100.00%	\$ 347,405,801	4.12583%
NIAGARA	\$ 291,159,987	78.00%	\$ 373,282,035	4.43314%
PENDLETON	\$ 370,158,014	93.00%	\$ 398,019,370	4.72692%
PORTER	\$ 332,460,870	100.00%	\$ 332,460,870	3.94834%
ROYALTON	\$ 299,212,780	95.00%	\$ 314,960,821	3.74051%
SOMERSET	\$ 635,058,620	88.20%	\$ 720,021,111	8.55104%
WHEATFIELD	\$ 717,622,889	83.00%	\$ 864,605,890	10.26815%
WILSON	\$ 251,553,462	100.00%	\$ 251,553,462	2.98747%
TOTAL TOWNS	\$ 5,135,383,714		\$ 5,505,029,141	65.37829%
LOCKPORT CITY	\$ 633,593,669	100.00%	\$ 633,593,669	7.52462%
NIAG FALLS	\$ 1,266,779,465	100.00%	\$ 1,266,779,465	15.04440%
N.TONAWANDA	\$ 1,014,868,909	100.00%	\$ 1,014,868,909	12.05269%
TOTAL CITIES	\$ 2,915,242,043		\$ 2,915,242,043	34.62171%
TOTAL COUNTY	\$ 8,050,625,757		\$ 8,420,271,184	100.00%

**NIAGARA COUNTY ASSESSING UNITS
ORPS FINAL EQ. RATES**

	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL
CAMBRIA	89.92	100.00	100.00	100.00	100.00	100.00	100.00
HARTLAND	87.73	100.00	100.00	100.00	100.00	100.00	92.00
LEWISTON	93.53	100.00	100.00	100.00	100.00	100.00	100.00
LOCKPORT	81.92	85.00	100.00	100.00	100.00	100.00	100.00
NEWFANE	100.00	100.00	100.00	100.00	100.00	100.00	100.00
NIAGARA	84.33	81.89	79.40	80.00	85.00	78.00	78.00
PENDLETON	94.17	100.00	100.00	100.00	100.00	100.00	93.00
PORTER	99.39	100.00	100.00	100.00	100.00	100.00	100.00
ROYALTON	87.35	100.00	100.00	98.00	95.00	100.00	95.00
SOMERSET	136.35	111.35	104.82	100.00	100.00	100.00	88.20
WHEATFIELD	91.62	88.85	85.44	89.00	90.00	88.00	83.00
WILSON	94.49	100.00	100.00	100.00	100.00	100.00	100.00
LOCKPORT	80.50	80.61	100.00	100.00	100.00	100.00	100.00
NIAG FALLS	101.74	108.00	108.37	100.00	100.00	100.00	100.00
N.TON	70.15	70.49	100.00	100.00	100.00	100.00	100.00

**REAL PROPERTY TAXABLE VALUE
ANALYSIS NIAGARA COUNTY 2005 Final Roll**

NIAGARA COUNTY 2005 Final Roll
RPTVAL 2006

2005 Niagara County full Taxable value analysis (including villages)
(TOV = Town outside village area) (VLG = Village area)

	Taxable Value Used for 2006 LEVY	Equalization Rate used for 2006 LEVY	2005 Full Taxable Value	TOV & VLG % of total town	2005 % of Full(not- Modified) Taxable Value
Cambria	\$ 261,034,399	100.00%	\$ 261,034,399		3.125702%
Hartland		92.00%			
TOV	\$ 132,677,590		\$ 144,214,772	96.93%	1.726870%
VLG - Middlpt	\$ 4,209,107		\$ 4,575,116	3.07%	0.054784%
total	\$ 136,886,697		\$ 148,789,888	100.00%	1.781654%
Lewiston		100.00%			
TOV	\$ 607,282,759		\$ 607,282,759	82.53%	7.271781%
VLG - Lewiston	\$ 128,526,174		\$ 128,526,174	17.47%	1.539010%
total	\$ 735,808,933		\$ 735,808,933	100.00%	8.810791%
Lockport	\$ 743,209,401	100.00%	\$ 743,209,401		8.899406%
Newfane	\$ 345,462,201	100.00%	\$ 345,462,201		4.136665%
Niagara	\$ 287,311,277	78.00%	\$ 368,347,791		4.410704%
Pendleton	\$ 368,623,004	93.00%	\$ 396,368,822		4.746236%
Porter		100.00%			
TOV	\$ 247,556,372		\$ 247,556,372	74.88%	2.964312%
VLG - Ynstwn.	\$ 83,060,008		\$ 83,060,008	25.12%	0.994585%
total	\$ 330,616,380		\$ 330,616,380	100.00%	3.958897%

**REAL PROPERTY TAXABLE VALUE
ANALYSIS NIAGARA COUNTY 2005 Final Roll**

	Taxable Value Used for 2006 LEVY	Equalization Rate used for 2006 LEVY	2005 Full Taxable Value	TOV & VLG % of total town	2005 % of Full(not- Modified) Taxable Value
ROYALTON		95.00%			
TOV	\$ 252,008,060		\$ 265,271,642	84.87%	3.176440%
VLG - Middlpt.	\$ 44,928,538		\$ 47,293,198	15.13%	0.566303%
total	\$ 296,936,598		\$ 312,564,840	100.00%	3.742743%
Somerset		88.20%			
TOV	\$ 618,854,043		\$ 701,592,793	97.59%	8.401077%
VLG - Barker	\$ 15,217,506		\$ 17,309,190	2.41%	0.207265%
total	\$ 634,071,549		\$ 718,901,983	100.00%	8.608342%
WHEATFIELD	\$ 711,405,005	83.00%	\$ 857,114,464		10.263339%
WILSON		100.00%			
TOV	\$ 208,205,430		\$ 208,205,430	83.32%	2.493113%
VLG - Wilson	\$ 41,685,388		\$ 41,685,388	16.68%	0.499153%
total	\$ 249,890,818		\$ 249,890,818	100.00%	2.992266%
TOTAL TOWNS	\$ 5,101,256,262		\$ 5,468,109,919		65.476745%
C LOCKPORT	\$ 629,486,776	100.00%	\$ 629,486,776		7.537659%
NIAGARA FALLS	\$ 1,256,195,136	100.00%	\$ 1,256,195,136		15.042047%
NO TONAWANDA	\$ 997,432,557	100.00%	\$ 997,432,557		11.943549%
TOTAL CITIES	\$ 2,883,114,469		\$ 2,883,114,469		34.523255%
TOTAL ALL	\$ 7,984,370,731		\$ 8,351,224,388		100.000000%

NIAGARA COUNTY ASSESSING UNIT'S RESIDENTIAL ASSESSMENT RATIOS

TOWN\CITY	1997 FINAL	1998 FINAL	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL
CAMBRIA	96.24	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *
HARTLAND	89.00	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89
LEWISTON	98.41	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28 *
LOCKPORT	92.92	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *
NEWFANE	94.56	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *
NIAGARA	85.45	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08
PENDLETON	100.00	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90
PORTER	101.01	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *
ROYALTON	94.20	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63
SOMERSET	71.78	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39
WHEATFIELD	97.24	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77
WILSON	93.65	92.33	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *
LOCKPORT	81.58	80.35	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78 *
NIAG FALLS	102.22	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *
N.TON	65.64	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *
County Avg.	90.93	91.97	91.91	90.75 *	91.53	94.05	93.70	91.74	88.93

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

NIAGARA COUNTY ASSESSING UNIT'S RESIDENTIAL ASSESSMENT RATIOS

TOWN/CITY	1997 FINAL	1998 FINAL	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL
CAMBRIA	96.24	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *
HARTLAND	89.00	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89
LEWISTON	98.41	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28 *
LOCKPORT	92.92	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *
NEWFANE	94.56	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *
NIAGARA	85.45	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08
PENDLETON	100.00	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90
PORTER	101.01	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *
ROYALTON	94.20	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63
SOMERSET	71.78	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39
WHEATFIELD	97.24	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77
WILSON	93.65	92.33	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *
LOCKPORT	81.58	80.35	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78 *
NIAG FALLS	102.22	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *
N.TON	65.64	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *
County Avg.	90.93	91.97	91.91	90.75 *	91.53	94.05	93.70	91.74	88.93

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

NIAGARA COUNTY ASSESSED VALUES 1984-85 TO 2004-2006

FILENAME: ANNREPT00\TOTASD

YEAR ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
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
2005-2006	\$12,076,371,077	\$7,984,370,731	92,626

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

Parcel Count of Properties on the 2005 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2601	361,800,315	261,119,099
HARTLAND	Town outside Village	1933	142,767,934	132,677,590
	Village of Middleport	83	4,449,027	4,209,107
	Total	2016	147,216,961	136,886,697
LEWISTON	Town outside Village	5483	2,205,691,023	607,282,759
	Village of Lewiston	1155	162,772,869	128,526,174
	Total	6638	2,368,463,892	735,808,933
TOWN OF LOCKPORT		7085	916,010,620	743,209,401
NEWFANE		4393	413,009,558	345,472,201
NIAGARA		3834	433,011,267	287,339,777
PENDLETON		2794	427,279,323	368,830,004
PORTER	Town outside Village	2545	274,926,230	247,568,172
	Village of Youngstown	924	91,159,253	83,060,008
	Total	3469	366,085,483	330,628,180
ROYALTON	Town outside Village	3165	277,551,594	252,008,060
	Village of Middleport	667	58,222,700	44,928,538
	Total	3832	335,774,294	296,936,598
SOMERSET	Town outside Village	1287	868,603,583	619,701,230
	Village of Barker	246	20,300,907	15,266,706
	Total	1533	888904490	634967936
WHEATFIELD		6933	870,747,652	711,430,005
WILSON	Town outside Village	2491	226,838,498	208,352,955
	Village of Wilson	600	58,366,006	41,685,388
	Total	3,091	285,204,504	250,038,343
CITY OF LOCKPORT:		8331	756,659,478	629,761,729
CITY OF NIAGARA FALLS:		23,172	2,218,189,267	1,256,259,436
CITY OF NORTH TONAWANDA:		12,904	1,289,722,273	997,468,317
TOTAL		92,626	12,078,079,377	7,986,156,656

Niagara County Taxable Value Analysis 2005

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
Land Value	\$57,686,580	\$29,469,850	\$198,642,055	\$176,536,179	\$72,533,950	\$62,811,370	\$101,003,980
Total Assessed Value	\$361,800,315	\$147,216,961	\$2,368,463,892	\$916,010,620	\$412,996,058	\$433,011,267	\$427,054,323
EXEMPTIONS:							
Aged o-65	\$1,918,454	\$1,607,388	\$5,015,648	\$3,595,719	\$2,624,401	\$3,339,110	\$2,621,118
Veterans	\$7,020,553	\$3,898,906	\$23,782,501	\$20,321,341	\$11,028,215	\$9,366,600	\$10,641,729
Clergy	\$1,500	\$0	\$7,500	\$7,500	\$5,500	\$3,000	\$3,000
Agriculture Bldgs.	\$822,700	\$193,100	\$71,986	\$607,775	\$1,176,820	\$30,000	\$290,393
Agriculture Land	\$3,401,300	\$1,917,067	\$1,803,174	\$1,938,219	\$5,791,131	\$389,100	\$2,391,809
Paraplegic	\$140,600	\$0	\$0	\$0	\$0	\$117,700	\$0
Wholly Exempt Property	\$87,460,809	\$2,713,803	\$1,601,974,150	\$146,330,665	\$46,907,790	\$132,454,480	\$42,483,270
Total County Exemptions	\$100,765,916	\$10,330,264	\$1,632,654,959	\$172,801,219	\$67,533,857	\$145,699,990	\$58,431,319
Total County Taxable Value	\$261,034,399	\$136,886,697	\$735,808,933	\$743,209,401	\$345,462,201	\$287,311,277	\$368,623,004
	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOWNS</u>	
Land Value	\$77,177,750	\$61,556,000	\$27,941,925	\$127,020,895	\$65,619,850	\$1,058,000,384	
Total Assessed Value	\$366,073,683	\$335,774,294	\$888,050,390	\$870,722,652	\$285,006,204	\$7,812,180,659	
EXEMPTIONS:							
Aged o-65	\$1,966,003	\$1,810,501	\$578,260	\$5,625,651	\$2,328,347	\$33,030,600	
Veterans	\$9,874,220	\$8,154,504	\$3,082,275	\$19,972,051	\$7,898,373	\$135,041,268	
Clergy	\$6,000	\$1,500	\$3,000	\$6,000	\$3,000	\$47,500	
Agriculture Bldgs.	\$552,475	\$1,048,500	\$859,671	\$162,032	\$2,596,900	\$8,412,352	
Agriculture Land	\$1,185,065	\$2,164,111	\$1,762,985	\$1,643,764	\$4,556,702	\$28,944,427	
Paraplegic	\$0	\$0	\$0	\$328,350	\$91,000	\$677,650	
Wholly Exempt Property	\$21,873,540	\$25,658,580	\$247,692,650	\$131,579,799	\$17,641,064	\$2,504,770,600	
Total County Exemptions	\$35,457,303	\$38,837,696	\$253,978,841	\$159,317,647	\$35,115,386	\$2,710,924,397	
Total County Taxable Value	\$330,616,380	\$296,936,598	\$634,071,549	\$711,405,005	\$249,890,818	\$5,101,256,262	

NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2005 FINAL ASSESSMENT ROLL

	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY	% EXEMPT
Land Value	\$94,111,950	\$275,844,838	\$207,960,310	\$577,917,098	\$1,635,917,482	
Total Assessed Value	\$756,381,878	\$2,218,124,967	\$1,289,683,573	\$4,264,190,418	\$12,076,371,077	
EXEMPTIONS:						
Aged 0-65	\$5,531,165	\$25,916,840	\$19,482,781	\$50,930,786	\$83,961,386	0.007
Veterans	\$17,952,369	\$46,545,005	\$49,992,086	\$114,489,460	\$249,530,728	0.0207
Clergy	\$4,500	\$21,000	\$24,000	\$49,500	\$97,000	0
Agriculture Bldgs.	\$0	\$0	\$12,600	\$12,600	\$8,424,952	0.0007
Agriculture Land	\$229,240	\$0	\$0	\$229,240	\$29,173,667	0.0024
Paraplegic	\$0	\$140,000	\$947,200	\$1,087,200	\$1,764,850	0.0001
Wholly Exempt Property	\$103,177,828	\$889,306,986	\$221,792,349	\$1,214,277,163	\$3,719,047,763	0.308
Total County Exemptions	\$126,895,102	\$961,929,831	\$292,251,016	\$1,381,075,949	\$4,092,000,346	0.3388 EXEMPT
Total County Taxable Value	\$629,486,776	\$1,256,195,136	\$997,432,557	\$2,883,114,469	\$7,984,370,731	0.6612 EXEMPT

*figure used in apportionment for Mayors/Super \$997,436,297

	Village Middleport	T O V Hartland	Total Hartland	Village Lewiston	T O V Lewiston	Total Lewiston
Land Value	\$608,300	\$28,861,550	\$29,469,850	\$30,995,400	\$167,646,655	\$198,642,055
Total Assessed Value	\$4,449,027	\$142,767,934	\$147,216,961	\$162,772,869	\$2,205,691,023	\$2,368,463,892
EXEMPTIONS:						
Aged 0-65	\$35,250	\$1,572,138	\$1,607,388	\$788,320	\$4,227,328	\$5,015,648
Veterans	\$191,970	\$3,706,936	\$3,898,906	\$3,738,155	\$20,044,346	\$23,782,501
Clergy	\$0	\$0	\$0	\$0	\$7,500	\$7,500
Agriculture Bldgs.	\$0	\$193,100	\$193,100	\$0	\$71,986	\$71,986
Agriculture Land	\$0	\$1,917,067	\$1,917,067	\$0	\$1,803,174	\$1,803,174
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$2,701,103	\$2,713,803	\$29,720,220	\$1,572,253,930	\$1,601,974,150
Total County Exemptions	\$239,920	\$10,090,344	\$10,330,264	\$34,246,695	\$1,598,408,264	\$1,632,654,959
Total County Taxable Value	\$4,209,107	\$132,677,590	\$136,886,697	\$128,526,174	\$607,282,759	\$735,808,933

NIAGARA COUNTY TAXABLE VALUE ANALYSIS 2005 FINAL ASSESSMENT ROLL

	Village Youngstown	T O V Porter	Total Porter	Village Middleport	T O V Royalton	Total Royalton
Land Value	\$17,126,490	\$60,051,260	\$77,177,750	\$6,442,200	\$55,113,800	\$61,556,000
Total Assessed Value	\$91,159,253	\$274,914,430	\$366,073,683	\$58,222,700	\$277,551,594	\$335,774,294
<u>EXEMPTIONS:</u>						
Aged 0-65	\$633,551	\$1,332,452	\$1,966,003	\$297,114	\$1,513,387	\$1,810,501
Veterans	\$2,998,094	\$6,876,126	\$9,874,220	\$1,566,648	\$6,587,856	\$8,154,504
Clergy	\$1,500	\$4,500	\$6,000	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$552,475	\$552,475	\$0	\$1,048,500	\$1,048,500
Agriculture Land	\$0	\$1,185,065	\$1,185,065	\$0	\$2,164,111	\$2,164,111
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$4,466,100	\$17,407,440	\$21,873,540	\$11,430,400	\$14,228,180	\$25,658,580
Total County Exemptions	\$8,099,245	\$27,358,058	\$35,457,303	\$13,294,162	\$25,543,534	\$38,837,696
Total County Taxable Value	\$83,060,008	\$247,556,372	\$330,616,380	\$44,928,538	\$252,008,060	\$296,936,598

	Village Barker	T O V Somerset	Total Somerset	Village Wilson	T O V Wilson	Total Wilson
Land Value	\$2,589,900	\$25,352,025	\$27,941,925	\$6,001,250	\$59,618,600	\$65,619,850
Total Assessed Value	\$20,300,907	\$867,749,483	\$888,050,390	\$58,366,006	\$226,640,198	\$285,006,204
<u>EXEMPTIONS:</u>						
Aged 0-65	\$133,710	\$444,550	\$578,260	\$380,249	\$1,948,098	\$2,328,347
Veterans	\$642,791	\$2,439,484	\$3,082,275	\$1,719,328	\$6,179,045	\$7,898,373
Clergy	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$859,671	\$859,671	\$0	\$2,596,900	\$2,596,900
Agriculture Land	\$0	\$1,762,985	\$1,762,985	\$6,429	\$4,550,273	\$4,556,702
Paraplegic	\$0	\$0	\$0	\$91,000	\$0	\$91,000
Wholly Exempt Property	\$4,257,700	\$243,434,950	\$247,692,650	\$14,483,612	\$3,157,452	\$17,641,064
Total County Exemptions	\$5,034,201	\$248,944,640	\$253,978,841	\$16,680,618	\$18,434,768	\$35,115,386
Total County Taxable Value	\$15,266,706	\$618,804,843	\$634,071,549	\$41,685,388	\$208,205,430	\$249,890,818

TOWN/CITY TAXABLE VALUE ANALYSIS 2005

	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA
LAND VALUE	\$57,686,580	\$29,469,850	\$198,642,055	\$176,536,179	\$72,533,950	\$62,811,370
TOTAL ASSESSED	\$361,800,315	\$147,216,961	\$2,368,463,892	\$916,010,620	\$412,996,058	\$433,011,267
<u>EXEMPTIONS:</u>						
AGED 0-65	\$1,918,454	\$1,618,140	\$3,417,738	\$0	\$2,624,401	\$2,712,896
VETERANS	\$7,020,553	\$3,898,906	\$19,276,551	\$20,321,341	\$11,028,215	\$8,103,364
CLERGY	\$1,500	\$0	\$7,500	\$7,500	\$5,500	\$3,000
AGRICUL BLDGS	\$822,700	\$193,100	\$71,986	\$607,775	\$1,176,820	\$30,000
AGRICUL LAND	\$3,401,300	\$1,917,067	\$1,803,174	\$1,938,219	\$5,791,131	\$389,100
PARAPLEGIC	\$140,600	\$0	\$0	\$0	\$0	\$117,700
WHOLLY EXEMPT PROPERTY	\$87,514,592	\$2,713,853	\$1,601,600,400	\$144,325,650	\$46,907,790	\$131,566,985
TOTAL TOWN EXEMPTIONS	\$100,819,699	\$10,341,066	\$1,626,177,349	\$167,200,485	\$67,533,857	\$142,923,045
TOTAL TOWN TAXABLE VALUE	\$260,980,616	\$136,875,895	\$742,286,543	\$748,810,135	\$345,462,201	\$290,088,222

	PENDLETON	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON
LAND VALUE	\$101,003,980	\$77,177,750	\$61,556,000	\$27,941,925	\$127,020,895	\$65,619,850
TOTAL ASSESSED	\$427,054,323	\$366,073,683	\$335,774,294	\$888,050,390	\$870,722,652	\$285,006,204
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,211,533	\$1,483,190	\$624,936	\$578,260	\$6,185,428	\$2,328,347
VETERANS	\$10,641,729	\$9,874,220	\$7,170,262	\$3,082,275	\$3,360,024	\$7,898,373
CLERGY	\$3,000	\$6,000	\$1,500	\$3,000	\$6,000	\$3,000
AGRICUL BLDGS	\$290,393	\$552,475	\$1,048,500	\$859,671	\$162,032	\$2,596,900
AGRICUL LAND	\$2,391,809	\$1,185,065	\$2,164,111	\$1,762,985	\$1,643,764	\$4,556,702
PARAPLEGIC	\$0	\$0	\$0	\$0	\$328,350	\$91,000
WHOLLY EXEMPT PROPERTY	\$42,281,400	\$21,813,810	\$25,373,865	\$247,565,900	\$128,266,444	\$17,538,109
TOTAL TOWN EXEMPTIONS	\$57,819,864	\$34,914,760	\$36,383,174	\$253,852,091	\$139,952,042	\$35,012,431
TOTAL TOWN TAXABLE VALUE	\$369,234,459	\$331,158,923	\$299,391,120	\$634,198,299	\$730,770,610	\$249,993,773

TOWN/CITY TAXABLE VALUE ANALYAIS 2005

	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL TOWN/CITY
LAND VALUE	\$94,111,950	\$275,844,838	\$207,960,310	\$1,635,917,482
TOTAL ASSESSED	\$756,381,878	\$2,218,124,967	\$1,289,683,573	\$12,076,371,077
<u>EXEMPTIONS:</u>				
AGED 0-65	\$8,017,242	\$18,010,353	\$12,465,996	\$64,196,914
VETERANS	\$8,163,151	\$45,131,367	\$40,387,052	\$205,357,383
CLERGY	\$4,500	\$21,000	\$24,000	\$97,000
AGRICUL BLDGS	\$0	\$0	\$12,600	\$8,424,952
AGRICUL LAND	\$229,240	\$0	\$0	\$29,173,667
PARAPLEGIC	\$0	\$140,000	\$947,200	\$1,764,850
WHOLLY EXEMPT PROPERTY	\$103,343,413	\$889,543,970	\$223,073,879	\$3,713,430,060
TOTAL TOWN EXEMPTIONS	\$119,757,546	\$952,846,690	\$276,910,727	\$4,022,444,826
TOTAL TOWN TAXABLE VALUE	\$636,624,332	\$1,265,278,277	\$1,012,772,846	\$8,053,926,251

WHOLLY EXEMPT PROPERTY ANALYSIS NIAGARA COUNTY (2005 ASSESSMENT ROLL)

1.... PUBLIC OWNERSHIP (UNLIMITED)	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA
New York State	\$5,300	\$127,100	\$1,359,773,800	\$1,347,900	\$201,200	\$78,404,100
Niagara County	\$62,231,000	\$0	\$1,075,000	\$23,027,100	\$859,100	\$0
City/Town/Village	\$1,935,600	\$742,600	\$16,053,800	\$2,748,100	\$6,959,000	\$2,088,200
School	\$10,944,280	\$0	\$125,279,600	\$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	\$16,240,000	\$0	\$168,000	\$37,748,400
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$8,100,000	\$90,577,400	\$900,600	\$7,671,700
TOTAL UNLIMITED PUBLIC	\$75,116,180	\$869,700	\$1,536,022,200	\$123,034,000	\$26,856,500	\$126,287,400
2.... PRIVATE OWNERSHIP (UNLIMITED)						
Religious	\$5,140,380	\$1,220,200	\$14,128,700	\$4,827,900	\$8,533,800	\$2,431,700
Educ Corp,NonProf,Ment/Moral	\$1,632,200	\$46,100	\$6,636,500	\$9,273,500	\$4,706,700	\$1,646,200
Hospitals	\$0	\$0	\$14,250,000	\$0	\$3,828,600	\$0
Vet & Hist Org, Fire Dept	\$1,147,400	\$325,200	\$3,907,700	\$1,246,900	\$1,332,400	\$893,200
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$26,320,300	\$150	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$7,919,980	\$1,591,500	\$65,243,200	\$15,348,450	\$18,401,500	\$4,971,100
3.... PUBLIC OWNERSHIP (LIMITED)						
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$709,000	\$0	\$0	\$0	\$0	\$0
4.... PRIVATE OWNERSHIP (LIMITED)						
Disabled	\$179,250	\$232,653	\$373,750	\$256,300	\$386,558	\$219,150
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$42,000	\$19,950	\$335,000	\$1,748,715	\$590,032	\$976,830
Economic Development Zone	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$2,150,899	\$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
TOTAL LIMITED PRIVATE	\$3,715,649	\$252,603	\$708,750	\$7,948,215	\$1,649,790	\$1,195,980
GRAND TOTAL	\$87,460,809	\$2,713,803	\$1,601,974,150	\$146,330,665	\$46,907,790	\$132,454,480

WHOLLY EXEMPT PROPERTY ANALYSIS NIAGARA COUNTY (2005 ASSESSMENT ROLL)

1.... PUBLIC OWNERSHIP (UNLIMITED)	PENDLETON	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON	TOWNS
New York State	\$1,210,500	\$6,700,000	\$1,857,600	\$495,800	\$3,416,500	\$1,291,500	\$1,454,831,300
Niagara County	\$24,600	\$0	\$186,000	\$0	\$392,000	\$1,400	\$87,796,200
City/Town/Vill	\$1,518,200	\$2,351,700	\$814,300	\$1,681,200	\$2,564,550	\$2,387,000	\$41,844,250
School	\$25,674,400	\$5,275,000	\$15,172,900	\$6,781,500	\$3,861,700	\$10,326,100	\$225,681,380
Special Dist Lim	\$0	\$0	\$527,000	\$0	\$54,353,300	\$0	\$54,880,300
OTB Racing	\$0	\$0	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$0	\$1,720,400	\$0	\$50,000	\$3,300,200	\$0	\$59,227,000
Indian Res	\$0	\$0	\$198,000	\$0	\$0	\$0	\$9,698,000
Industrial Development Agencies	\$7,272,000	\$0	\$200,765	\$0	\$27,969,094		\$142,691,559
TOTAL UNLIMITED PUBLIC	\$35,699,700	\$16,047,100	\$18,956,565	\$9,008,500	\$95,857,344	\$14,006,000	\$2,077,761,189
2.... PRIVATE OWNERSHIP (UNLIMITED)							
Religious	\$5,367,000	\$4,421,750	\$3,652,000	\$1,789,700	\$6,402,500	\$1,194,700	\$59,110,330
Educ Corp,NonProf,Ment/Moral	\$423,000	\$302,900	\$174,500	\$530,200	\$7,583,700	\$557,000	\$33,512,500
Hospitals	\$0	\$0	\$0	\$0	\$2,675,000	\$0	\$20,753,600
Vet & Hist Org, Fire Dept	\$791,700	\$920,800	\$1,432,000	\$539,500	\$3,344,350	\$790,100	\$16,671,250
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$0	\$11,398,700	\$690,900	\$38,410,050
TOTAL UNLIMITED PRIVATE	\$6,581,700	\$5,645,450	\$5,258,500	\$2,859,400	\$31,404,250	\$3,232,700	\$168,457,730
3.... PUBLIC OWNERSHIP (LIMITED)							
Solar/Wind		\$0	\$0	\$0	\$4,850	\$0	\$4,850
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$0	\$709,000
TOTAL LIMITED PUBLIC	\$0	\$0	\$0	\$0	\$4,850	\$0	\$713,850
4.... PRIVATE OWNERSHIP (LIMITED)							
Disabled	\$124,180	\$63,730	\$117,000	\$89,850	\$224,515	\$112,955	\$2,379,891
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$77,690	\$117,260	\$179,015	\$36,900	\$3,088,840	\$289,409	\$7,501,641
Economic Developmt 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	\$206,150,899
Housing Developmt	\$0	\$0	\$1,147,500	\$0	\$1,000,000	\$0	\$4,164,200
Industrial Waste	\$0	\$0	\$0	\$31,698,000	\$0	\$0	\$37,641,200
TOTAL LIMITED PRIVATE	\$201,870	\$180,990	\$1,443,515	\$235,824,750	\$4,313,355	\$402,364	\$257,837,831
GRAND TOTAL	\$42,483,270	\$21,873,540	\$25,658,580	\$247,692,650	\$131,579,799	\$17,641,064	\$2,504,770,600

WHOLLY EXEMPT PROPERTY ANALYSIS NIAGARA COUNTY (2005 ASSESSMENT ROLL)

	LOCKPORT CITY	NIAGARA FALLS	NORTH TONAWANDA	CITIES	COUNTY
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>					
New York State	\$1,601,300	\$279,404,504	\$1,704,600	\$282,710,404	\$1,737,541,704
Niagara County	\$5,192,900	\$5,441,100	\$340,300	\$10,974,300	\$98,770,500
City/Town/Vill	\$11,192,600	\$165,098,800	\$36,087,300	\$212,378,700	\$254,222,950
School	\$26,703,900	\$71,657,500	\$43,287,300	\$141,648,700	\$367,330,080
Special Dist Lim	\$0	\$0	\$0	\$0	\$54,880,300
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$15,008,200	\$9,578,200	\$400,000	\$24,986,400	\$84,213,400
Indian Res	\$0	\$117,167,000	\$0	\$117,167,000	\$126,865,000
Industrial Development Agencies	\$9,413,700	\$126,505,050	\$78,275,671	\$214,194,421	\$356,885,980
TOTAL UNLIMITED PUBLIC	\$69,112,600	\$774,852,154	\$160,095,171	\$1,004,059,925	\$3,081,821,114
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>					
Religious	\$11,143,580	\$37,792,100	\$26,845,900	\$75,781,580	\$134,891,910
Educ Corp,NonProf,Ment/Moral	\$6,629,600	\$9,510,800	\$3,419,000	\$19,559,400	\$53,071,900
Hospitals	\$6,867,700	\$23,795,300	\$20,254,000	\$50,917,000	\$71,670,600
Vet & Hist Org, Fire Dept	\$639,100	\$1,114,700	\$2,298,300	\$4,052,100	\$20,723,350
Housing,Nursing Hm, Sr Cit Ctr	\$6,548,950	\$28,037,200	\$2,908,500	\$37,494,650	\$75,904,700
TOTAL UNLIMITED PRIVATE	\$31,828,930	\$100,250,100	\$55,725,700	\$187,804,730	\$356,262,460
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>					
Solar/Wind	\$0	\$0	\$0	\$0	\$4,850
Foreclosure, InRem	\$272,300	\$632,500	\$76,600	\$981,400	\$981,400
Housing Authority	\$0	\$0	\$2,500,000	\$2,500,000	\$3,209,000
TOTAL LIMITED PUBLIC	\$272,300	\$632,500	\$2,576,600	\$3,481,400	\$4,195,250
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>					
Disabled	\$327,215	\$1,198,814	\$811,115	\$2,337,144	\$4,717,035
RR Ceiling	\$0	\$10,030,975	\$0	\$10,030,975	\$10,030,975
Business Investment	\$1,636,783	\$2,342,443	\$1,345,763	\$5,324,989	\$12,826,630
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$0	\$0	\$206,150,899
Housing Developmt	\$0	\$0	\$857,000	\$857,000	\$5,021,200
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$38,022,200
TOTAL LIMITED PRIVATE	\$1,963,998	\$13,572,232	\$3,394,878	\$18,931,108	\$276,768,939
GRAND TOTAL	\$103,177,828	\$889,306,986	\$221,792,349	\$1,214,277,163	\$3,719,047,763

Real Property Tax Administrative Dates

1/89 rev 3/91, rev 6/92, rev2/95, rev 1/2002, rev 2/2005

	All Towns	City of Niagara Falls	City of N.Tonawanda	City of Lockport
TAX LEVY DATES:				
Niagara County	January 1	February 15	February 1	March 1
Town\City\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	<u>January</u>	or 30 days from due date, tax due without penalty
	<u>February</u>	Tax plus 3% penalty
	<u>March</u>	Tax plus 5% penalty
	<u>April</u>	Tax plus 6% penalty
	<u>May 1st</u>	Tax plus 6% penalty, Plus 6% per annum.
COUNTY TAX LEVY -	<u>March</u>	Tax due without penalty
	<u>April</u>	Tax plus 3% penalty
	<u>May</u>	Tax plus 5% penalty
	<u>June 15th</u>	Unpaid taxes are returned to Niagara County Treasurer for Collection.
SCHOOL TAX LEVY -	<u>September</u>	Tax due without penalty
	<u>October</u>	Tax plus 2% penalty
	<u>November</u>	Tax plus 2% penalty, Plus ½% per month, plus 5%

CITY OF NIAGARA FALLS TAX COLLECTION DATES

CITY TAX LEVY - Payable in two installments

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

CITY OF NORTH TONAWANDA TAX COLLECTION DATES

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

Additional 10% penalty per year, thereafter

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

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

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 relieved 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% relieved.

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.

MUNICIPALITY	BASE AMOUNT	*MAXIMUM AMOUNT (Less than)
Niagara County	15025	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%).

Applications for OA exemptions are accepted by assessors 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	2005 FINAL EQUALIZATION RATE	MAXIMUM 458(A)						EQUALIZED		RPTL 458(5)
		ALTERNATIVE VETS EXEMPTION						MAXIMUM	MAXIMUM	PRO RATA
		WARTIME VETERAN	COMBAT ZONE VETERAN	DISABLED VETERAN	MAXIMUM	MAXIMUM	MAXIMUM	ASSESSED	ASSESSED	VETS EXEMPTION
		15% EXEMPT	25% EXEMPT	50% EXEMPT	VALUE	VALUE	VALUE	VALUE	VALUE	(Y=YES)(N=NO)
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
HARTLAND	92.00	18,000	16,560	30,000	27,600	60,000	55,200	120,000	110,400	Y
MIDDLEPORT(V)	92.00	9,000	8,280	15,000	13,800	60,000	55,200	60,000	55,200	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	93.00	18,000	16,740	30,000	27,900	60,000	55,800	120,000	111,600	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	95.00	12,000	11,400	20,000	19,000	40,000	38,000	80,000	76,000	Y
SOMERSET	88.20	18,000	15,876	30,000	26,460	60,000	52,920	120,000	105,840	Y
BARKER(V)	88.20	-	-	-	-	-	-	-	-	N
WHEATFIELD	83.00	12,000	9,960	20,000	16,600	40,000	33,200	80,000	66,400	Y
WILSON**	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	Y
WILSON(V)	100.00	-	-	-	-	-	-	-	-	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 2005 assessment roll \$18,000, \$30,000 (\$18,000+\$12,000) and \$60,000.

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

TAX MAPPING EXPERIENCES: 1991-2005

Property transfers by year:

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MUNICIPALITY	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990	1989
CAMBRIA	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150	187	142
HARTLAND	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122	102	132
LEWISTON	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440	425	511
LOCKPORT	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443	531	582
NEWFANE	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274	275	366
NIAGARA	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225	285	296
PENDLETON	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147	168	164
PORTER	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193	253	240
ROYALTON	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193	203	265
SOMERSET	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77	98	82
WHEATFIELD	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735	524	457
WILSON	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238	194	229
TOWN TOTALS	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237	3245	3466
NIAGARA FALLS	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945	2196	2504
NORTH TONAWANDA	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902	988	979
LOCKPORT	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683	755	740
CITY TOTALS	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530	3939	4223
GRAND TOTALS	8176	7449	7051	7266	6456	6810	6760	6307	6068	6364	6063	6625	6296	6514	6767	7184	7689

The above figures do not include partial transfer activity.

During 1989 there were 1008 partial transfers	13.1%	OF TOTAL
During 1990 there were 945 partial transfers	13.2%	"
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%	"
During 2005 there were 441 partial transfers	5.4%	"

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

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

NIAGARA COUNTY ASSESSORS

CAMBRIA

Barbara Oaks
4160 Upper Mountain Rd.
Sanborn, NY 14132
433-8161 ext. 13 FAX: 433-7164
assessor@townofcambria.com
boaks@townofcambria.com

HARTLAND

Donna Bailey
(Michael Hartman)
8942 Ridge Rd.
Gasport, NY 14067
735-7220 fax: 735-3061
mchlhrtmann@yahoo.com

LEWISTON

Gene Virtuoso
1375 Ridge Rd. PO Box 330
Lewiston, NY 14092
754-8213 FAX: 754-2821
Genevirtuoso@townoflewiston.us

LOCKPORT

Kevin VanDusen, IAO
6200 Robinson Rd.
Lockport, NY 14094-7970
439-9526 FAX: 439-9532
Assessor@elockport.com
lkptassessor@excite.com

NEWFANE

Patricia Truax
2896 Transit Rd.
Newfane, NY 14108
778-8827 ext. 215 FAX: 778-7178
Pattruax@yahoo.com

NIAGARA

Richard Hann, IAO
7105 Lockport Rd.
Niagara Falls, NY 14305
297-2150 Ext. 130 FAX: 297-9262
rhann@townofniagara.com

PENDLETON

Karen Manning, IAO
6570 Campbell Blvd.
Lockport, NY 14094
625-8833 Ext 6 FAX: 625-6295
kmanning@pendletonny.us

PORTER

Karen Schmidt
3265 Creek Rd.
Youngstown, NY 14174
745-3055 Ext.17/18 FAX: 745-9022
porterassessor@adelphia.net

ROYALTON

Thomas Arlington
5316 Royalton Center Rd.
Middleport, NY 14105
772-7826 Ext. 7 FAX: 772-2748
trassess@rochester.rr.com

SOMERSET

Randall Hildebrant
John Keough
Robert Glidden
8700 Haight Rd. PO Box 368
Barker, NY 14012
795-3243 FAX: 795-9041
Somersetassessors@hotmail.com

WHEATFIELD

Gerald P. Maerten
2800 Church Rd.
No. Tonawanda, NY 14120
694-9102 FAX: 694-1800
Jerrym@wheatfield.ny.us

WILSON

Dominic Penale
375 Lake St. PO Box 537
Wilson, NY 14172
751-6705 Ext. 14 FAX: 751-6706
mbradshaw@wilsonnewyork.com

LOCKPORT (CITY)

Vincent Smith
One Locks Plaza
Lockport, NY 14094
439-6614 FAX: 439-6617
vmsmith@elockport.com
Villellalena@hotmail.com

NIAGARA FALLS

Dominic Penale
City Assessor's Office
745 Main St.
Niagara Falls, NY 14302
286-4380 FAX: 286-4403
Dominic.PenaleJr@niagarafallsny.gov

NORTH TONAWANDA

Flora Carrazolo
216 Payne Ave.
North Tonawanda, NY 14120
695-8597 FAX: 505-2132
floracar@northtonawanda.org

NIAGARA COUNTY SUPERVISORS AND MAYORS

CAMBRIA

Wright H. Ellis
4160 Upper Mountain Rd.
Sanborn NY 14132 (433-8523)
Fax (433-7164)

HARTLAND

William A. Annable
8942 Ridge Rd.
Gasport, NY 14067 (735-7179)
Fax (735-3504)

LEWISTON

Fred M Newlind II
1375 Ridge Rd. Box 330
Lewiston, NY 14092 (754-8213)
Fax (754-2821)

LOCKPORT

Marc Smith
6560 Dysinger Rd.
Lockport, NY 14094-7970 (439-9520)
Fax (439-0528)

NEWFANE

Timothy Horanburg
2896 Transit Rd.
Newfane, NY 14108 (778-8531)
Fax (778-7178)

NIAGARA

Steve Richards
7105 Lockport Rd.
Niagara Falls, NY 14305 (297-2150)
Fax (297-9262)

PENDLETON

James Reister
6570 Campbell Blvd.
Lockport, NY 14094 (625-8833)
Fax (625-6295)

PORTER

Merton Wiepert
3265 Creek Rd.
Youngstown, NY 14174 (745-7243)
Fax (745-9022)

ROYALTON

Chad D. McHenry
5316 Royalton Center Rd.
Middleport, NY 14105 (772-7531)
Fax (772-2748)

SOMERSET

John Sweeney, Jr
8700 Haight Rd. PO Box 368
Barker, NY 14012 (795-3575)
Fax (795-9041)

WHEATFIELD

Timothy Demler
2800 Church Rd.
No. Tonawanda, NY 14120 (694-6680)
Fax (694-5419)

WILSON

Joseph Jastrzemski
375 Lake St. PO box 537
Wilson, NY 14172 (751-6704)
Fax (751-6706)

LOCKPORT (CITY)

Michael Tucker
Municipal Building
One Locks Plaza
Lockport, NY 14094 (439-6665)
Fax (439-6668)

NIAGARA FALLS

Vince Anello
City Hall
745 Main St.
Niagara Falls, NY 14302 (286-4310)
Fax (286-4349)

NORTH TONAWANDA

Laurence Soos
City Hall
216 Payne Ave.
No. Tonawanda, NY 14120 (695-8540)
Fax (695-8568)

NIAGARA COUNTY TOWN CLERKS

CAMBRIA

Lou Ann Murawski
4160 Upper Mountain Rd.
Sanborn, NY 14132

Phone: 433-7664
Fax: 433-7164

HARTLAND

Beverly Snell
8942 Ridge Rd.
Gasport, NY 14067

Phone: 735-7179

LEWISTON

Carol J. Brandon
1375 Ridge Rd.
Lewiston, NY 14092

Phone: 754-8214

LOCKPORT

Nancy Brooks
6560 Dysinger Rd.
Lockport, NY 14095-7970

Phone: 439-9524

NEWFANE

Mildred Kramp
2896 Transit Rd.
Newfane, NY 14108

Phone: 778-8822

NIAGARA

Sylvia Virtuoso
7105 Lockport Rd.
Niagara Falls, NY 14305

Phone: 297-2150 Ext. 131

PENDLETON

Terry J Pinta
6570 Campbell Blvd.
Lockport, NY 14094

Phone: 625-8833 Ext. 12

PORTER

John MacArthur
3265 Creek Rd.
Youngstown, NY 14174

Phone: 745-3730

ROYALTON

Marie L. Little
5316 Royalton Center Rd.
Middleport, NY 14105

Phone: 772-2431

SOMERSET

Rebecca Connelly
8700 Haight Rd. PO Box 368
Barker, NY 14012

Phone: 795-3575

WHEATFIELD

DeEtte Ferchen
2800 Church Rd.
North Tonawanda, NY 14120

Phone: 694-6440

WILSON

Wanda E. Burrows
375 Lake St. PO Box 537
Wilson, NY 14172

Phone: 751-6704

NIAGARA COUNTY TOWN TAX COLLECTORS

CAMBRIA

Janelle Kroening
4160 Upper Mountain Rd.
Sanborn, NY 14132

Phone: 433-8161 ext.18
433-7664 Hall
433-7164 FAX

HARTLAND

Katherine Hirner
8942 Ridge Rd.
Gasport, NY 14067

Phone: 735-7239 Home
735-6064 Hall
735-3054 FAX

LEWISTON

Joan Stephens, Rec.
1375 Ridge Rd., Box 330
Lewiston, NY 14092

Phone: 754-8213 Hall ext 235
754-9483 FAX

LOCKPORT

Lori L. Krug
6560 Dysinger Rd.
Lockport, NY 14094-7970

Phone: 478-0607 Hall
439-0528 FAX

NEWFANE

Judith Meahl
2327 Hess Rd.
Appleton, NY 14108

Phone: 778-8163 Home
778-6052 Hall

NIAGARA

Pamela Weigel
7105 Lockport Rd.
Niagara Falls, NY 14305

Phone: 297-2150 Hall Ext 138
298-9209 Home (FAX)

PENDLETON

George Mislin
6909 Cambell Blvd. Unit F
North Tonawanda, NY 14120

Phone 625-8833 Hall Ext 18
625-4262 Home
625-9295 FAX

PORTER

Sally Hogan
3779 Ransomville Rd.
Ransomville, NY 14131

Phone: 791-4984 Home (FAX)
745-3730 Hall ext 16
745-9022 FAX

ROYALTON

Joanne Swick
5316 Royalton Center Rd.
Middleport, NY 14105

Phone: 735-7098 Home
772-7531 Hall ext 21
772-2748 FAX

SOMERSET

Ruth Wendler
8700 Haight Rd. PO Box 368
Barker, NY 14012

Phone: 795-3575 Hall
795-9041 FAX

WHEATFIELD

Kathy Harrington
2800 Church Rd. Hall
No.Tonawanda, NY 14120

Phone: 694-1707 Hall
694-1707 FAX

WILSON

Kathleen Dixon
375 Lake St., PO Box 537
Wilson, NY 14172-0537

Phone: 751-6705 Hall Ext 15
751-6706 Fax

VILLAGE TAX COLLECTOR

BARKER VILLAGE HALL

ATTN: KATHIE SMITH
8708 MAIN STREET
BARKER, NY 14012
795-3777

MIDDLEPORT VILLAGE HALL

ATTN: REBECCA A SCHWEIGERT
24 MAIN ST, PO BOX 186
MIDDLEPORT, NY 14105
735-3303

WILSON VILLAGE HALL

ATTN: EMMA LOU REPPENTINE
463 LAKE ST, PO BOX 596
WILSON, NY 14172
751-6764
751-6787 (fax)

YOUNGSTOWN VILLAGE HALL

ATTN: MAUREEN REAGAN
240 LOCKPORT ST, PO BOX 168
YOUNGSTOWN, NY 14174
745-7721

LEWISTON VILLAGE HALL

ATTN: ANNE WELCH
145 N. FOURTH ST, PO BOX 325
LEWISTON, NY 14092
754-8271

SCHOOL DISTRICT BUSINESS MANAGERS

AKRON CENTRAL SCHOOL

Lorraine Ingrasci, Bus Adm
47 Bloomingdale Ave
Akron NY 14001
Phone: 542-5020
Fax: 542-5018

ROYALTON HARTLAND CENTRAL

Kelly Griffith, Bus Adm
54 State St.
Middleport NY 14105
Phone: 735-3655 Ext 2011
Fax: 735-9826

BARKER CENTRAL SCHOOL

Deborah Coder
1628 Quaker Rd
Barker NY 14012
Phone: 795-9111
Fax: 795-3283

STARPOINT CENTRAL SCHOOL

Steve Lunden
4363 Mapleton Rd
Lockport NY 14094
Phone: 210-2350

LEWISTON PORTER CENTRAL SCHOOL

Don Rappold, Bus Adm
4061 Creek Rd
Youngstown NY 14174
Phone: 754-8281
Fax: 754-2755

WILSON CENTRAL SCHOOL

JOSEPH L. TETTE, Bus Adm
412 Lake St - PO Box 648
Wilson NY 14172-0648
Phone: 751-9341 ext.121

MEDINA CENTRAL SCHOOL

Richard Galante, Bus Adm
One Mustang Dr (Bd of Ed)
Medina NY 14103-1845
Phone: 585-798-2700

LOCKPORT CITY SCHOOL DISTRICT

Gerald Stuitje
130 Beattie Ave (Bd of Ed)
Lockport NY 14094
Phone: 478-4828

NEWFANE CENTRAL SCHOOL

Bart Schuler, Bus Adm
6273 Charlottville Rd
Newfane NY 14108
Phone 778-6888
Fax: 778-6856

NIAGARA FALLS SCHOOL DISTRICT

James Ingrasci
Dir of Financial Services
607 Walnut St (Bd of Ed)
Niagara Falls NY 14302
Phone: 286-4217

NIAG WHEATFIELD CENTRAL SCHOOL DISTRICT

Keirn Dumphrey, Bus Adm
2292 Saunders Settmt Rd
PO Box 309
Sanborn NY 14132
Phone: 215-3024

NORTH TONAWANDA SCHOOL

Susan Villiers
175 Humphrey St (Bd of Ed)
North Tonawanda NY 14120
Phone: 807-3504
Fax: 807-3522

SCHOOL TAX COLLECTORS

AKRON CENTRAL	Dawn D. Izydorczak 67 John St Akron NY 14001	Work 542-4573 Fax 542-3702
BARKER CENTRAL	Colleen Padilla C/o Barker Central 1628 Quaker Rd. Barker NY 14012	Sch 795-9111 Fax 795-3283
LEWISTON-PORTER	Sandra Marchetti 4061 Creek Rd Youngstown NY 14174	Sch 754-8281,ext 7241 Fax 754-2755
NEWFANE CENTRAL	Phyllis Harris c/o Newfane Central 6048 Godfrey Rd. Burt NY 14028	Sch 778-6858 Fax 778-6860
MEDINA CENTRAL	Joyce Wright One Mustang Dr. Medina NY 14103-1845	Sch 585-798-2700 Fax 585-798-5676
NIAGARA- WHEATFIELD	Pamela Weigel 8040 Packard Rd Niagara Falls NY 14302	Home 298-9209 Sch 215-3000 Fax 215-3030
ROYALTON HARTLAND	Carol Boardway c/o Royalton-Hartland 54 State St Middleport NY 14105	Sch 735-3655, Ext 135 Fax 735-3660
STARPOINT CENTRAL	Mary Hillery c/o Starpoint Central 4363 Mapleton Rd Lockport NY 14094	Sch 210-2313 Fax 210-2358
WILSON CENTRAL	Karen A Huguenor c/o Wilson Central 412 Lake St-PO Box 633 Wilson NY 14172-0648	Sch 751-9341 Ext 152 Fax 751-0008
LOCKPORT CITY	Steve Goerss (acting) City Treasurer One Locks Plaza Lockport NY 14094	Offc 439-6744 Fax 439-6602
NIAGARA FALLS	Billings & Collections Rm 109 City Hall 745 Main St Niagara Falls NY 14302	Offc 286-4350 Fax 286-4354
NORTH TONAWANDA	Leslie Stolzenfels City Treasurer City Hall Payne Ave North Tonawanda NY 14120	Offc 695-8575 Fax 695-8557

**NIAGARA COUNTY LEGISLATURE
2006**

**LEGISLATIVE
DISTRICT**

NAME

TELEPHONE

ADDRESS

ZIP CODE

FIRST	Jason J. Murgia	282-8079	1217 Main St.	Niagara Falls	14301
SECOND	Rena Kimble	282-1618	3302 Hyde Park Blvd.	Niagara Falls	14305
THIRD	Rebecca E. Cuddahee	285-2338	826 17 th St.	Niagara Falls	14301
FOURTH	Dennis F. Virtuoso	284-1582	2703 Independence Ave.	Niagara Falls	14301
FIFTH	Sean J. O'Connor	298-5179	1210 Brandi Dr.	Niagara Falls	14304
SIXTH	Danny W. Sklarski	297-7982	2119 Tuscarora Rd.	Niagara Falls	14304
SEVENTH	Gerald K. Farnham	433-0703	5460 Hinman Rd.	Lockport	14094
EIGHTH	William L. Ross	731-5949	6761 Walmore Rd.	Niagara Falls	14304
NINTH	Joseph A. Vacanti	695-2291	1175 Moll St.	No. Tonawanda	14120
TENTH	Peter E. Smolinski	695-1873	449 Robert Dr.	No. Tonawanda	14120
ELEVENTH	Malcolm A. Needler	694-8332	864 Castlebar Dr.	No. Tonawanda	14120
TWELFTH	John D. Ceretto	754-7066	685 Cayuga Dr.	Lewiston	14092
THIRTEENTH	Clyde L. Burmaster	791-3111	2512 Parker Rd.	Ransomville	14131
FOURTEENTH	Kyle R. Andrews	751-3854	4810 Wilson-Burt Rd.	Wilson	14172
FIFTEENTH	Harry J. Apolito	434-5144	48 Woodbury Dr.	Lockport	14094
SIXTEENTH	Glenn S. Aronow	434-7474	61 HiPoint Dr.	Lockport	14094
SEVENTEENTH	Richard E. Updegrove	434-2140	4688 Day Rd.	Lockport	14094
EIGHTEENTH	John Syracuse	778-5894	1719 W. Creek Rd.	Burt	14028
NINETEENTH	Michael A. Hill	735-3259	3838 Chase Rd.	Middleport	14105

William L. Ross, Chairman
Clyde L. Burmaster, Vice Chairman
Malcolm A. Needler, Majority Leader
Dennis F. Virtuoso, Minority Leader
Michael P. Carney, Clerk
Niagara County Legislature
(716) 439-7000

The County of Niagara
Department of Real Property Tax Services

Director, William F. Budde, Jr., CCD, IAO
William.Budde@niagaracounty.com

REAL PROPERTY TAX SERVICES STAFF

Debra Allport	Tax Map Technician Debra.Allport@niagaracounty.com
Susan Gorman	Tax Map Technician Susan.Gorman@Niagaracounty.com
Tracy Farrell	Real Property Information Clerk Tracy.Farrell@niagaracounty.com
Jackie Reynolds	Micro Computer Coordinator Jacquelyn.Reynolds@niagaracounty.com
Sue Simon	Tax Map Technician Sue.Simon@niagaracounty.com