

2006-2007
Niagara County
Real Property Tax Statistics Report



*Clyde Burnmaster, Chairman
Niagara County Legislature*

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

Prepared by the Real Property Tax Services Department
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NIAGARA COUNTY
DEPARTMENT OF REAL PROPERTY TAX SERVICES
59 PARK AVE., PHILO BROOKS BUILDING
LOCKPORT, NEW YORK 14094-2740

January 24, 2007

Honorable Clyde L. Burmaster, Chairman
Niagara County Legislature
Court House
Lockport, New York 14094

Dear Mr. Burmaster:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2006-2007 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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2006-2007**

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2006-2007 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT
 PER \$1,000 ASSESSED VALUATION File:annrep\06,07 aggrat2007

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
CAMBRIA 292000					
IN C LKPT SD***	\$8.230	\$1.459		\$24.812	\$34.501
IN NEWFANE SD				\$26.100	\$35.789
IN NIAG-WHFD SD H				\$17.439	\$27.128
IN NIAG-WHFD SD NH				\$24.088	\$33.777
IN STARPOINT SD				\$21.171	\$30.860
IN WILSON SD				\$24.373	\$34.062
HARTLAND 292289					
IN BARKER SD	\$8.459	\$1.624		\$13.795	\$23.878
IN MEDINA SD***				\$25.672	\$35.755
IN ROY-HART SD				\$23.282	\$33.365
V MIDDLEPORT 292289					
IN ROY-HART SD	\$8.459	\$1.624	\$8.400	\$23.282	\$41.765
LEWISTON 292489					
IN LEW-PORT SD	\$8.955	\$0.000		\$23.106	\$32.061
IN NIAG-WHFD SD H				\$19.171	\$28.126
IN NIAG-WHFD SD NH				\$27.300	\$36.255
V LEWISTON 292401					
IN LEW-PORT SD	\$8.955	\$0.000	\$5.980	\$23.106	\$38.041
T LOCKPORT 292600					
IN AKRON SD	\$8.284	\$0.000		\$17.875	\$26.159
IN C LKPT SD***				\$24.639	\$32.923
IN NEWFANE SD				\$26.100	\$34.384
IN ROY-HART SD				\$23.282	\$31.566
IN STARPOINT SD				\$21.171	\$29.455
NEWFANE 292800					
IN BARKER SD	\$8.281	\$0.000		\$13.795	\$22.076
IN NEWFANE SD				\$26.100	\$34.381
IN WILSON SD				\$24.373	\$32.654
NIAGARA 293000					
IN NIAG-WHFD SD H	\$11.376	\$1.463		\$24.268	\$37.107
IN NIAG-WHFD SD NH		\$2.709		\$33.142	\$47.227
PENDLETON 293200					
IN C LKPT SD***	\$8.232	\$0.670		\$26.274	\$35.176
IN STARPOINT SD				\$21.171	\$30.073

2006-2007 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

File:annrep\06,07 aggrat2007

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
PORTER 293489					
IN LEW-PORT SD	\$8.196	\$0.790		\$21.258	\$30.244
IN WILSON SD				\$24.373	\$33.359
V YOUNGSTOWN 293401					
IN LEW-PORT SD	\$8.196	\$0.790	\$6.000	\$21.258	\$36.244
ROYALTON 293689					
IN AKRON SD	\$8.998	\$2.045		\$19.220	\$30.263
IN ROY-HART SD				\$25.034	\$36.077
IN STARPOINT SD				\$22.764	\$33.807
V MIDDLEPORT 293601					
IN ROY-HART SD	\$8.998	\$3.476	\$8.400	\$25.034	\$45.908
SOMERSET 293889					
IN BARKER SD	\$9.450	\$2.570		\$16.041	\$28.061
V BARKER 293801					
IN BARKER SD	\$9.450	\$2.350	\$7.500	\$16.041	\$35.341
WHEATFIELD 294000					
IN NIAG-WHFD SD H	\$10.558	\$0.000		\$22.469	\$33.027
IN NIAG-WHFD SD NH				\$30.976	\$41.534
IN STARPOINT SD				\$27.142	\$37.700
WILSON 294289					
IN NEWFANE SD	\$8.304	\$3.523		\$26.100	\$37.927
IN WILSON SD				\$24.373	\$36.200
V WILSON 294289					
IN WILSON SD	\$8.304	\$3.523	\$7.385	\$24.373	\$43.585
C LOCKPORT					
IN C LKPT SD***	\$8.848	\$15.649		\$22.959	\$47.456
NIAGARA FALLS					
IN NIA FALLS SD H	\$8.231	\$16.640		\$17.759	\$42.630
IN NIA FALLS SD NH		\$33.410		\$21.240	\$62.881
NO TONAWANDA					
IN NO TONA SD***	\$8.422	\$12.319		\$22.959	\$43.700

*AGGREGATE RATE DOES NOT INCLUDE SPECIAL BENEFIT RATES ***Library tax included in rate

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
CAMBRIA 292000								
TAX LEVY 2007								
County Services	\$8.230235				\$2,449,734		\$2,449,734.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Cambria	\$8.230235		297,650,549		\$2,449,734		\$2,449,734.00	
Other expenses due County					\$0		\$0.00	
WD 203 County water	\$0.616972	c	398,700,283		\$245,987		\$245,987.00	
Erroneous assmts included in spec districts below							\$61.00	-Refund Adj Below
Unpaid school taxes							\$343,512.00	
Omitted,formerly exempt, (Ag Pymt+\$)							\$4,179.00	
PAY COUNTY TREASURER							\$3,043,473.00	
Cambria Town Tax	\$1.459268		297,588,278		\$434,261		\$434,200.00	Refund Adj +61
WD 201 Cambria water 1		c					\$0.00	
WD 202 Cambria water 2	\$1.000000	c	398,622,883		\$398,623		\$398,631.98	*
FP 201 Cambria fire protection	\$1.115826		314,566,083		\$351,001		\$351,001.00	
RD 201 Refuse		183.83 m		2108.00		\$387,504	\$387,504.00	
DR 201 Drainage	\$0.074439	m	314,350,783		\$23,400		\$23,400.00	
SD 202 Sewer IND CAP	\$0.400001	c	236,206,902		\$94,483		\$94,483.00	
SD 203 Sewer AVL CAP	\$0.599999	135.00 c PU	101,861,825	621.00	\$61,117	\$83,835	\$144,952.00	
Town charges							\$0.00	
Omitted Taxes								
Unpaid refuse							\$236.00	
Unpaid water							\$24,025.00	
Unpaid sewer							\$1,129.00	
PAY TOWN SUPERVISOR							\$1,859,561.98	
CAMBRIA TOWN BUDGET TOTAL						\$1,834,172		
CAMBRIA TOTAL ALL							\$9 \$4,903,034.98	

=HARTLAND 292289/292201 =

TAX LEVY 2007

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Hartland/TOV	\$8.458744				\$1,236,214		\$1,236,213.88
NYS Medicaid - Hartland/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.458744		146,146,273		\$1,236,214		\$1,236,213.88
County Services-Village/Mdlpt.	\$8.458744				\$39,757		\$39,757.12
NYS Medicaid - Village/Mdlpt.	\$0.000000				\$0		\$0.00
County Tax Rate - Middleport/H	\$8.458744		4,700,121		\$39,757		\$39,757.12
"Total" County - Hartland			150,846,394		\$1,275,971		\$1,275,971.00

Other expenses due County					\$0		\$0.00
WD 223 County water	\$0.616975	c	164,693,933		\$101,612		\$101,612.00
RD291 County Refuse	\$0.095489		162,123,933		\$15,481		\$15,481.00
Erroneous assmts included in spec districts below							\$277.00 -Refund Adj Below
Unpaid School Taxes							\$171,986.00
Unpaid Village Taxes							\$2.00
Omitted taxes & formerly exempt							\$1,838.00
PAY COUNTY TREASURER							\$1,567,167.00

Hartland Town Tax	\$1.625568		146,133,559		\$237,550		\$237,273.00 Refund Adj +277
Hartland Town Tax - Village	\$1.623667		4,711,556		\$7,650		\$7,650.00
Total			150,845,115		\$244,923		
FD 221 Fire Protection	\$1.081675		157,163,657		\$170,000		\$170,000.00
WD 221 Water #1	\$1.760718	c	149,131,245		\$262,578		\$262,584.47 *
WD 222 Water #2	\$0.110030	c	10,224,512		\$1,125		\$1,125.00
RD 221 Refuse		145.98 m PU		1466.00		\$214,000	\$214,000.00
Town charges							\$0.00
Unpaid water							\$28,693.00

PAY TOWN SUPERVISOR							\$921,325.47
HARTLAND TOWN BUDGET TOTAL					\$892,632		
HARTLAND TOTAL ALL					\$6		\$2,488,492.47

=LEWISTON 292489/292401=

TAX LEVY 2007

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Lewiston/TOV	\$8.955401				\$5,548,196		\$5,548,196.27
NYS Medicaid - Lewiston/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$8.955401		619,536,342		\$5,548,196		\$5,548,196.27

County Services-Village/Lewist.	\$8.955401				\$1,181,521		\$1,181,520.73
NYS Medicaid - Village/Lewist.	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Lewiston	\$8.955401		131,933,874		\$1,181,521		\$1,181,520.73
"Total" County - Lewiston			751,470,216		\$6,729,717		\$6,729,717.00

Other expenses due County					\$0		\$0.00
WD 259 County water	\$0.670622	c	843,566,994		\$565,715		\$565,715.00
RD 291 County Refuse	\$0.103793		777,762,301		\$80,726		\$80,726.00
Erroneous assmts included in spec districts below							\$0.00
Unpaid village taxes							\$26,283.00
Unpaid school taxes							\$681,597.00
Omitted taxes & formerly exempt							\$2,276.00
<u>County sewer</u>							
CS 240 Capital	\$0.595672	18.38 PU	130,694,450	1308.00	\$77,851	\$24,041	\$101,892.00
CS 241 Prim Units		128.52 PU		618.00		\$79,425	\$79,425.00
CS 241 Secondary Units		17.21 SU		626.00		\$10,773	\$10,773.00
CS 242 Secondary Units		17.21 SU		684.00		\$11,772	\$11,772.00

-Refund Adj Below

\$203,862

PAY COUNTY TREASURER **\$8,290,176.00**

Lewiston town tax	\$0.000000		626,627,733				\$0.00
Lewiston town tax village	\$0.000000		133,281,701				\$0.00
Total Lewiston town tax			759,909,434		\$0		\$0
FP 241 Fire	\$1.459366		652,406,412		\$952,100		\$952,100.00
GS 241 Gas Light - Lewist. Hghts.		482.93		41.00		\$19,800	\$19,800.00
SD245 South Sewer	\$2.230405	c	77,049,677		\$171,852		\$171,852.00
SD246 South Sewer Non User		8.00 c fee		594.00		\$4,752	\$4,752.00
SD 243 Master Sewer	\$0.080099	105.00 c,mPU	598,856,100	3938.00	\$47,968	\$413,490	\$461,458.00
SD 248 "	#DIV/0!	c			\$0		\$1.72 *
Total Master sewer							\$461,460

RD 241 Refuse		PU					\$0.00
WD240 Water	\$0.243700	c	834,744,604		\$203,427		\$203,427.00
Town Charges							\$0.00
Unpaid water							\$80,309.00
Unpaid Sewer							\$65,030.00

PAY TOWN SUPERVISOR **\$1,958,729.72**

LEWISTON TOTAL ALL **\$2 \$10,248,905.72**

2007 tax rate calculations-Rates 2007.xls 12/1
 Values entered 12/06/06 TF, Verified by staff 1

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
LOCKPORT/292600							
TAX LEVY 2007							
County Services	\$8.284395				\$6,471,214		\$6,471,214.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Lockport (Town)	\$8.284395	c	781,132,943		\$6,471,214		\$6,471,214.00
Other expenses due County					\$0		\$0.00
WD 263 County water	\$0.616973		946,006,797		\$583,661		\$583,661.00
RD 291 County Refuse	\$0.095490		899,919,907		\$85,933		\$85,933.00
Unpaid school taxes							\$802,706.00
Erroneous assmts included in spec districts below							\$0.00
Omitted taxes & formerly exempt							\$10,976.00
PAY COUNTY TREASURER							\$7,954,490.00
WD 261 Water 1	\$0.833207	c	886,841,727		\$738,923		\$738,906.67
WD262 Water #2	\$0.099994	c	64,473,930		\$6,447		\$6,447.00
Total water							\$745,354
FP 261 Fire Protection	\$1.103815		909,210,341		\$1,003,600		\$1,003,600.00
SD 261 Sewer #3A - Capital	\$2.380283	c	707,458,700		\$1,683,952		\$1,683,952.00
SD 261 " " Maintenance	\$1.398173	m	667,822,200		\$933,731		\$933,731.00
SD 262 Sewer #3B "	\$0.150035	c	219,788,857		\$32,976		\$32,976.00
Total Sewer							\$2,650,659
SD 264 Carlisle Sewer	\$2.198285	c	17,843,000		\$39,224		\$39,224.00
SD 265 Lincoln sewer	\$2.198006	c	5,547,300		\$12,193		\$12,193.00
RD 261 Refuse		\$202.25 mPU		5441.91		\$1,100,640	\$1,100,640.00
LD 261 Carlisle Light & Sdwk	\$1.784715	m	16,081,000		\$28,700		\$28,700.00
LD 262 Rapids light		53.45		58.00		\$3,100	\$3,100.00
Town Charge							\$6,893.00
Unpaid water							\$134,497.00
Unpaid sewer							\$75,113.00
Unpaid refuse							\$7,266.00
PAY TOWN SUPERVISOR					LOCKPORT TOWN BUDGET TOTAL	\$5,583,470	\$5,807,238.67
LOCKPORT TOTAL ALL						(\$16)	\$13,761,728.67

-Refund Adj Below

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=NEWFANE 292800= TAX LEVY 2007								
County Services	\$8.281355				\$3,070,126		\$3,070,126.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Newfane	\$8.281355		370,727,474		\$3,070,126		\$3,070,126.00	
Other expenses due County					\$0		\$0.00	
WD 283 County Water	\$0.616973	c	435,885,831		\$268,930		\$268,930.00	
Unpaid School tax							\$525,437.00	
Erroneous assmts included in Spec Districts below							\$0	-Refund Adj Below
Omitted Tax & FE							\$2,706.00	
PAY COUNTY TREASURER							\$3,867,199.00	
FP281 Fire Protection	\$1.399101		395,929,111		\$553,945		\$553,945.00	
LD 281 Light	\$0.123577		121,381,784		\$15,000		\$15,000.00	
RD 281 Refuse		\$196.35		3947.10		\$775,000	\$775,000.00	
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"		\$25.00	cPU	3654.00		\$91,350	\$91,365.20	
WD 284 Fee per parcel		\$5.00	FEE	4271.00		\$21,355	\$21,355.00	
WD 285 Water District "Mobiles"		\$30.00	PU	450.00		\$13,500	\$13,500.00	\$126,220.20
<u>NEWFANE TOWN SEWER</u>								
SS 281 UN&FEE		\$195.85	m PU	2764.10		\$541,349	\$541,349.00	
FEE PER PARCEL		5.00	FEE	2143.00		\$10,715	\$10,715.00	
SS 282(1)1-100'		0.0799989	c PU	250415.99		\$20,033	\$20,033.00	
SS 282(2) 101- 300'		0.0600014	c PU	116680.52		\$7,001	\$7,001.00	
SS 282(3) > 300'		0.0500034	c PU	83834.38		\$4,192	\$4,192.00	
<u>TOTAL TOWN SEWER</u>								\$583,290
Unpaid Water							\$93,345.00	
Unpaid Sewer							\$79,637.00	
Town Charges							\$3,122.00	
Omitted Taxes							\$0.00	
PAY TOWN SUPERVISOR					NEWFANE TOWN BUDGET TOTAL	\$2,053,455	\$2,229,559.20	
NEWFANE TOTAL ALL						\$15	\$6,096,758.20	

2007 tax rate calculations-Rates 2007.xls 12/11
 Values entered 12/06/06 TF, Verified by staff 12

AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
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=NIAGARA 293000 =

TAX LEVY 2007

County Services	\$11.375801			\$3,291,535		\$3,291,535.00
NYS Medicaid	\$0.000000			\$0		\$0.00
Total County - Town of Niagara	\$11.375801		\$289,345,346	\$3,291,535		\$3,291,535.00
Other expenses due County				\$0		\$0.00
WD 302 COUNTY WTR	\$0.847491	c	\$316,253,400	\$268,022		\$268,022.00
RD 291 County Refuse				\$0		\$0.00
UNPD SCH TAX						\$584,666.00
Erroneous assmts included in Spec Districts below						\$593.00
Omitted Tax & FE						\$0.00

-Refund Adj Below

PAY COUNTY TREASURER

\$4,144,816.00

	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY
NIAGARA TOWN HIGHWAY TAX	\$1.462589	2.708866		\$152,278,983	\$139,687,038	\$222,722	\$378,393	\$600,522.00
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	0.010606 (secnd.units c)		932184.00			\$9,887.00
SD 310 WI EST SEWER	n/a	n/a	0.003010 (secnd.units c)		932184.00			\$2,806.00
WD 303 WI EST WATER	n/a	n/a	0.003010 (secnd.units c)		932184.00			\$2,806.00
LD 301 NIAG LIGHT	\$0.211165	0.369697	m	\$163,381,260	\$146,064,295	\$34,500	\$54,000	\$88,500.00
WD 301 NIAG WTR	\$0.331087	0.543488	c	\$163,678,260	\$152,478,595	\$54,192	\$82,870	\$137,060.58
FD 301 NIAGARA FIRE	\$1.040032	1.828498		\$163,381,260	\$146,064,295	\$169,922	\$267,078	\$437,000.00
SD 301 NIAG SEW	\$1.795032	1.795032	c	\$162,385,560	\$147,331,525	\$291,487	\$264,465	\$555,952.00
RD 301 REFUSE	\$0.000000	0.000000	m	\$163,381,260	\$138,414,169	\$0	\$0	\$0.00
SD307 Wildwood Sewer				Pre Calculated				\$12,104.00
WD307 Wildwood Water				Pre Calculated				\$13,880.00
UNPAID WTR								\$69,813.00
UNPAID SEWER								\$62,592.00
TOWN CHARGE								\$2,982.00
PAY TOWN SUPERVISOR				NIAGARA TOWN BUDGET TOTAL			\$1,860,518	\$1,995,904.58

\$600,522.00
\$15,499
\$88,500
\$137,062
\$437,000
\$555,952

NIAGARA TOTAL ALL

(\$1) \$6,140,720.58

2007 tax rate calculations-Rates 2007.xls 12/11/06WB Values entered 12/06/06 TF, Verified by staff 12/08/06,	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY		
=Pendleton= SWIS 293200									
TAX LEVY 2007									
County Services	\$8.232373				\$3,445,363		\$3,445,363.00		
NYS Medicaid	\$0.000000				\$0		\$0.00		
Total County - Pendleton	\$8.232373		\$418,513,962		\$3,445,363		\$3,445,363.00		
Other expenses due County					\$0		\$0.00		
WD 324 County Water	\$0.616974	c	\$474,376,645		\$292,678		\$292,678.00		
RD 291 County Refuse	\$0.095490		\$442,642,916		\$42,268		\$42,268.00		
CS320 County Sew Cap	\$0.548008	18.38 PU	\$474,411,091	3107.00	\$259,981	\$57,107	\$317,088.00		
CS 321 " User		128.52 PU		1531.00		\$196,764	\$196,764.00		
CS 321 S.U.		17.21 SU		1727.00		\$29,722	\$29,722.00		
CS 322 S.U. Non User		17.21 SU		1379.00		\$23,733	\$23,733.00	\$567,307	
Unpaid School taxes							\$385,181.00		
Erroneous assmts included in Spec Districts below							\$85.00	-Refund Adj Below	
Omitted tax & F.Exempt							\$5,457.00		
Pay County Treasurer							\$4,738,339.00		
Pendleton Town Tax	\$0.670203		\$419,350,279		\$281,050		\$280,965.00	Refund Adj +85	
FD 321 Pendl fire	\$0.907100		\$438,762,094		\$398,001		\$398,001.00		
WD 321 WTR #1)	\$0.122300	c	\$445,893,934		\$54,533		\$54,530.45		
" "	\$0.205599	m	\$414,258,834		\$85,171		\$85,171.00		
WD 322 " #2	\$0.050003	c	\$24,178,477		\$1,209		\$1,209.00	\$140,910	
RD 321 Refuse		\$199.65 m PU		2284.00		\$456,000	\$456,000.00		
<u>Sewer #1</u>									
SS 320 GPU		\$60.20 c PU		617.00		\$37,143	\$37,143.00		
SS 321 FEE		\$6.84 c FEE		935.00		\$6,395	\$6,395.00		
SS 321 CAP FT 1' to 200'		\$0.2344124 c PU		120241.07		\$28,186	\$28,186.00		
SS 322 >200'		\$0.0750 c PU		26508.99		\$1,988	\$1,988.00		
SS 323 FEE		\$6.85 c FEE		571.00		\$3,911	\$3,911.00		
<u>Total Sewer #1</u>								\$77,623	
<u>Sewer #2</u>									
SS326 GPU		\$32.14 c PU		29.00		\$932	\$933.00		
SS 327 FEE		\$6.84 c FEE		48.00		\$328	\$328.00		
SS 327 1' to 200'		\$0.234 c PU		6672.63		\$1,564	\$1,564.00		
SS 328 >200'		\$0.0750 c PU		2691.86		\$202	\$202.00		
<u>Total Sewer #2</u>								\$3,027	
<u>Sewer #3</u>									
SS 331 GPU		\$50.55 c PU		8.00		\$405	\$405.00		
SS 332 FEE		\$6.84 c FEE		8.00		\$55	\$54.00		
SS 332 1' to 200'		\$0.234 c PU		835.00		\$196	\$195.00		
<u>Total Sewer #3</u>								\$654	
Unpaid Sewer							\$10,620.00		
Unpaid Refuse							\$1,264.00		
Unpaid Water							\$13,847.00		
Pay Town Supervisor									
PENDLETON TOWN BUDGET TOTAL							\$1,357,180	\$1,382,911.45	
Total Pendleton All							(\$3)	\$6,121,250.45	

2007 tax rate calculations-Rates 2007.xls 12/11/06WB
 Values entered 12/06/06 TF, Verified by staff 12/08/06,

**=PORTER 293489/293401 =
 TAX LEVY 2007**

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
County Services - Porter/TOV	\$8.196401				\$2,215,195		\$2,215,194.83
NYS Medicaid - Porter/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Porter/TOV	\$8.196401		\$270,264,346		\$2,215,195		\$2,215,194.83
County Services-Village/Ynstwn..	\$8.196401				\$735,336		\$735,336.17
NYS Medicaid - Village/Yngstn.	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$8.196401		\$89,714,523		\$735,336		\$735,336.17
"Total" County - Porter			\$359,978,869		\$2,950,531		\$2,950,531.00
Other expenses due County					\$0		\$0.00
WD 344 County Water	\$0.616973	c	\$290,286,747		\$179,099		\$179,099.00
RD 291 County Refuse	\$0.095490		\$374,405,709		\$35,752		\$35,752.00
Erroneous assmts included in Spec Districts below							\$0.00
Unpaid Village Tax							\$15,507.00
Unpaid School Tax							\$392,826.00
Ag District payment							
Omitted Tax & FE							\$4,687.00
PAY COUNTY TREASURER							\$3,578,402.00
Porter Town tax TOV	\$0.790017		\$270,618,248		\$213,793		\$213,793.12
Porter Town Tax Vlg.	\$0.790017		\$89,904,204		\$71,026		\$71,025.88
Total			\$360,522,452		\$284,819		\$284,819
RD 341 Refuse		\$0.00		1897.00			\$0.00
LD 341 Ransomvl Light #1	\$0.201986		\$30,348,598		\$6,130		\$6,130.00
FD 341 Yngstwm. Fire	\$0.738787		\$164,066,157		\$121,210		\$121,210.00
FD 342 Ransomvl. Fire	\$2.116583		\$116,396,090		\$246,362		\$246,362.00
RO 347 Mal Grov Road District.		\$300.00 PU		12.00		\$3,600	\$3,600.00
" "		\$50.00 SU		4.00		\$200	\$200.00
SD 344 Porter Lateral		\$0.8020 c cPU		10099.55		\$8,100	\$8,099.12 *
" "		\$0.00 cSU		1088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000		\$5,655,800				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00 c PU		196.00		\$49,000	\$49,000.00
" " - Undevlp'd		\$50.00 cSU		48.00		\$2,400	\$2,400.00
" " - Non Benefitted		\$5.00 MT		5.00			\$25.00
AP 291 Agr. Dist. Payment							\$0.00
Town Charge							\$0.00
Unpaid Refuse							\$0.00
Unpaid Water							\$35,268.00
Unpaid Sewer							\$17,098.00
PAY TOWN SUPERVISOR							\$721,845
PORTER TOWN BUDGET TOTAL							\$774,211.12
PORTER GRAND TOTAL							(\$1) \$4,352,613.12

-Refund Adj Below

2007 tax rate calculations-Rates 2007.xls 12/11/06WB
 Values entered 12/06/06 TF, Verified by staff 12/08/06,

**=Royalton 293689/293601 =
 TAX LEVY 2007**

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
County Services - Royalton/TOV	\$8.997946				\$2,278,220		\$2,278,219.52	
NYS Medicaid - Royalton/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Royalton/TOV	\$8.997946		\$253,193,294		\$2,278,220		\$2,278,219.52	
County Services-Village/Mdlpt.	\$8.997946				\$402,769		\$402,769.48	
NYS Medicaid - Village/Midpt.	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Middleport	\$8.997946		\$44,762,382		\$402,769		\$402,769.48	
"Total" County - Royalton			\$297,955,676		\$2,680,989		\$2,680,989.00	\$2,680,989
Other expenses due County					\$0		\$0.00	
WD 364 County Water	\$0.663411	c	\$335,222,122		\$222,390		\$222,390.00	
RD 291 County Refuse	\$0.102676		\$313,501,922		\$32,189		\$32,189.00	
Erroneous assmts included in Spec Districts below							\$1,353.00	-Refund Adj Below
Unpaid Village Taxes							\$28,568.00	
Unpaid School Taxes							\$510,200.00	
Omitted Tax & F.Exempt							\$3,169.00	
Pay County Treasurer							\$3,478,858.00	
Town Tax(tov)	\$3.476447		\$255,527,830		\$888,329		\$886,976.00	Refund Adj +1353
Town Tax(vlg)	\$2.045464		\$44,985,402		\$92,016		\$92,016.00	
TOTAL			\$300,513,232		\$980,345			\$978,992
DR 361 Royalton Drainage	\$0.175209	m	\$265,591,516		\$46,534		\$46,534.00	
LD 361 Gasport Light	\$0.554196	m	\$27,066,251		\$15,000		\$15,000.00	
SD 361 Gasport Sewer O+M	\$5.338076	m	\$26,469,462		\$141,296		\$141,296.00	
SD 361 Gasport Sewer Cap	\$0.990093	c	\$32,216,162		\$31,897		\$31,897.00	
WD 367 Water Imprv		\$250.00 cPU		2267.00		\$566,743	\$566,759.34	*
Water Improv		\$50.00 cSU		61.00		\$3,050	\$3,050.00	
WD 368 Water Unimproved		\$10.00 cPU		602.00		\$6,017	\$6,017.00	
Water Unimproved		\$1.00 cSU		258.00		\$258	\$258.00	\$576,084
RD362 Refuse		\$175.63 m		2402.00		\$421,857	\$421,857.00	
FD 361 Fire Gasport	\$1.149994		\$27,646,232		\$31,793		\$31,793.00	
FP 361 Royalton Fire	\$1.441015		\$238,067,604		\$343,059		\$343,059.00	
PD361 Paving District		\$2.45 PU		2642.88		\$6,473	\$6,473.00	
TC 291 Town Charge							\$1,687.00	
UR 291 Unpaid Refuse							\$357.00	
US 291 Unpaid Sewer							\$5,034.00	
UW 291 Unpaid water							\$59,336.00	
Pay Town Supervisor							\$2,592,985	\$2,659,399.34
Royalton Total All							\$16	\$6,138,257.34

2007 tax rate calculations-Rates 2007.xls 12/11/06WB
 Values entered 12/06/06 TF, Verified by staff 12/08/06,

**=SOMERSET 293889/293801 =
 TAX LEVY 2007**

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
County Services - Somerset/TOV	\$9.450253				\$7,138,403		\$7,138,402.53	
NYS Medicaid - Somerset/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Somerset/TOV	\$9.450253		\$755,366,284		\$7,138,403		\$7,138,402.53	
County Services-Village/Barker	\$9.450253				\$144,379		\$144,379.47	
NYS Medicaid - Village/Barker	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Barker	\$9.450253		\$15,277,842		\$144,379		\$144,379.47	
"Total" County - Somerset			\$770,644,126		\$7,282,782		\$7,282,782.00	
Other expenses due County			\$0		\$0		\$0.00	
WD 384 County Water	\$0.717411	c	\$787,993,601		\$565,315		\$565,315.00	
RD 291 County Refuse	\$0.111034		\$776,771,001		\$86,248		\$86,248.00	
Unpaid Village Tax							\$15,127.00	
Unpaid School Tax							\$99,107.00	
Omitted tax & FE							\$0.00	
Erroneous assmts included in Spec Districts below							\$173.00	-Refund Adj Below
PAY COUNTY TREASURER							\$8,048,752.00	
Town Tax TOV	\$2.570228		\$755,456,134		\$1,941,695		\$1,941,521.72	Refund Adj +173
Town Tax VLG	\$2.350000		\$15,296,292		\$35,946		\$35,946.28	
Total			\$770,752,426		\$1,977,641		\$1,977,468.00	
FD 381 Fire Protection	\$0.295749		\$760,781,251		\$225,000		\$225,000.00	
LD 381 Light	\$0.600281		\$6,663,550		\$4,000		\$4,000.00	
RD 381 Refuse	\$198.00			866.00		\$171,468	\$171,468.00	
SD 390 Sewer UN	\$0.229996	\$120.00	\$46,144,346	760.50	\$10,613	\$91,260	\$101,873.00	
SD 391 Sewer < 300'		\$0.20		66560.00		\$13,312	\$13,312.00	
SD 392 Sewer >300'		\$0.02		11579.76		\$232	\$232.00	
SD 393 NYSEG		\$288.00		100.00		\$28,800	\$28,800.00	
SD 394 NYSEG		\$0.00		100.00			\$0.00	\$144,217
WD 381 Water #2	\$0.15000		\$763,465,205		\$114,520		\$114,521.46	*
WD 382 Water #2a	\$0.030		\$767,520,701		\$23,025		\$23,025.00	
WD 385 Water	\$0.11		\$1,208,700		\$133		\$133.00	\$137,679
Unpaid Refuse							\$0.00	
Unpaid Water							\$11,414.00	
Unpaid Sewer							\$10,212.00	
Town Charge							\$2,408.00	
PAY SUPERVISOR							\$2,659,832	\$2,683,866.46
SOMERSET TOTAL ALL							\$1	\$10,732,618.46

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=WHEATFIELD 294000 =								
TAX LEVY 2007								
County Services	\$10.557985				\$7,759,620		\$7,759,620.00	
NYS Medicaid	\$0.000000				\$0		\$0.00	
Total County - Wheatfield	\$10.557985		\$734,952,743		\$7,759,620		\$7,759,620.00	
Other expenses due County					\$0		\$0.00	
WD 404 County Water	\$0.790992	c	\$874,428,944		\$691,666		\$691,666.00	
RD 291 County Refuse	\$0.122422		\$796,858,742		\$97,553		\$97,553.00	
Unpaid School Taxes							\$856,970.00	
<u>County Sewer</u>								
CS 400 County Sewer CAP	\$0.702595	\$18.38	\$852,440,315	10358.00	\$598,920	\$190,380	\$789,300.00	
CS 401 Primary User Unit		128.52		8713.00		\$1,119,795	\$1,119,795.00	
CS 401 Secondary User-Pr Unit		17.21		9584.00		\$164,941	\$164,941.00	
CS 402 Non User - Sec. Un.		17.21		773.00		\$13,303	\$13,303.00	\$2,087,339
Erroneous assmts included in Spec Districts below							\$2,048.00	-Refund Adj Below
Omitted Taxes & F.Ex							\$3,069.00	
PAY COUNTY TREASURER							\$11,498,265.00	
LD 401 Light #1 Frnt. Ft.		0.073647	PU	45772.67		\$3,371	\$3,371.00	
LD 402 Light #1 Units		10.00	PU	367.00		\$3,670	\$3,670.00	
LD 403 Light #2		0.000631	SU	7494145.00		\$4,732	\$4,732.00	\$11,773
WD 401 Wheatfield water	none		c				\$0.00	
WD 403 Wheatfield water FT.	none		PU				\$0.00	\$0
SD 401 Sewer User	\$1.424200		c	\$776,692,128	\$1,106,165		\$1,105,197	* Refund Adj +952
SD 402 Sewer Non User	\$0.399999		c	\$111,807,848	\$44,723		\$44,723	\$1,149,920
WD 406 Summit Water	resident.	0.001352	SU residential	4686367.00		\$6,336	\$6,003.00	Refund Adj +333
WD 407 Liberty Dr. Water	industr.	0.000460	SU industrial	7494145.00		\$3,445	\$3,445.00	\$9,448
FP 401 Fire Protection	\$0.930649			\$799,617,045	\$744,163		\$743,400.00	Refund Adj +763
WD 402 Sawyer Dr. Lateral		0.00	SU	2.00			\$0.00	
RD 403 Refuse - USER		\$134.99	PU	5637.00		\$760,955	\$760,955.00	
" " NON USER		5.00	SU	1809.00		\$9,045	\$9,045.00	\$770,000
RD 404 Inducon Road		0.000000	SU	7178128.12			\$0.00	
WD 408 Inducon water		0.004283	SU	7178128.12		\$30,744	\$30,744.00	
DR 401 Inducon Drainiage		0.002570	SU	7178128.12		\$18,446	\$18,446.00	
SD 410 Inducon Sewer		0.006783	SU	7178128.12		\$48,690	\$48,690.00	\$97,880.00
LD 404 Inducon Light		0.000000	SU	7178128.12			\$0.00	
Town Charges							\$2,570.00	
Unpaid Water							\$91,138.00	
Unpaid Sewer							\$30,025.00	
PAY SUPERVISOR							\$2,782,421	\$2,906,154.14
WHEATFIELD TOTAL ALL							(\$16)	\$14,404,419.14

2007 tax rate calculations-Rates 2007.xls 12/11/06WB
 Values entered 12/06/06 TF, Verified by staff 12/08/06,

AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
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=WILSON 294289/294201 =
TAX LEVY 2007

County Services - Wilson/TOV	\$8.304103			\$1,783,578		\$1,783,577.99	
NYS Medicaid - Wilson/TOV	\$0.000000			\$0		\$0.00	
County Tax Rate - Wilson/TOV	\$8.304103		\$214,782,747	\$1,783,578		\$1,783,577.99	
County Services-Village of Wilson	\$8.304103			379,896		\$379,896.01	
NYS Medicaid - Village of Wilson	\$0.000000			0		\$0.00	
County Tax Rate - Vlg. Of Wilson	\$8.304103		\$45,747,991	379,896		\$379,896.01	
"Total" County - Wilson			\$260,530,738	2,163,474		\$2,163,474.00	\$2,163,474
Other expenses due County				\$0		\$0.00	
WD 425 County Water	\$0.616973	c	\$293,562,220	\$181,120		\$181,120.00	
RD 291 County Refuse				\$0		\$0.00	
Erroneous assmts included in Spec Districts below						\$0.00	-Refund Adj Below
Unpaid Village tax						\$14,540.00	
Unpaid School tax						\$429,760.00	
Omitted Taxes & F.EX						\$3,702.00	
PAY COUNTY TREASURER						\$2,792,596.00	
Town Tax TOV	\$3.522631		\$214,898,347	\$757,008		\$757,007.69	
Town Tax VLG	\$3.522631		\$45,747,991	\$161,153		\$161,153.31	
Total			\$260,646,338	\$918,161		\$918,161	
LD 421 Light #2 - Sunset	\$0.438324	m	\$6,844,250	\$3,000		\$3,000.00	
SD 411 Sunset Isl. Sewer	\$0.000000	\$690.23 c	\$6,836,200	84.00	\$57,979	\$57,979.00	
WD 421 Water #1	\$0.365764	c	\$229,448,649	\$83,924		\$83,922.77 *	
WD 422 Water #2	\$0.000000	c	\$3,156,841			\$0.00	
TC 291 Town Charges						\$0.00	
Unpaid Water						\$20,232.00	
PAY SUPERVISOR					WILSON TOWN BUDGET TO	\$1,063,063	\$1,083,294.77
WILSON TOTAL ALL						(\$1)	\$3,875,890.77

2007 tax rate calculations-Rates 2007.xls 12/11/06WB
 Values entered 12/06/06 TF, Verified by staff 12/08/06,

	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	8.848272				\$5,585,128	\$10,378	\$5,595,506.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.848272		\$631,211,188		\$5,585,128	\$10,378	\$5,595,506.00
RD 291 County Refuse - Lkpt.	0.101584		\$677,467,930		\$68,820		\$68,820.00
Other expenses due County					\$0		\$0.00
Total County - City of Lockport					must be 0----->	\$0	\$5,664,326.00
City of Niagara Falls							
County Services	8.230733				\$10,514,980	\$95,282	\$10,610,262.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.230733		\$1,277,526,485		\$10,514,980	\$95,282	\$10,610,262.00
RD291 County Refuse - Nfalls	0.095489		1,478,329,150		\$141,164		\$141,164.00
Other expenses due County					\$0		\$0.00
Total County - Niagara Falls					must be 0----->	\$0	\$10,751,426.00
City of North Tonawanda							
County Services	8.422307				\$8,654,834	\$39,986	\$8,694,820.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.422307		\$1,027,608,480		\$8,654,834	\$39,986	\$8,694,820.00
RD291 County Refuse -NT	0.095489		\$1,134,322,413		\$108,315		\$108,315.00
Other expenses due County					\$0		\$0.00
Total County -North Tonawanda					must be 0----->	\$0	\$8,803,135.00

2006-2007 SCHOOL TAX RATES BY SCHOOL DISTRICT

FILENAME:WORD\Ann.\2006-2007...21 SCHOOL RATES1.DOC
 UPDATED jrr 1/23/07

	RPS			
	Taxable Value	Parcels	TAX RATE	Tax Levy
AKRON				
LOCKPORT	\$3,129,485	43	17.875000	\$55,939.54
ROYALTON	\$54,218,912	634	19.220000	\$1,042,087.48
TOTAL	\$57,348,397	677		\$1,098,026.02
BARKER				
HARTLAND	\$71,757,944	962	13.795199	\$989,915.11
NEWFANE	\$10,531,816	107	13.795199	\$145,288.49
SOMERSET	\$773,795,210	1,553	16.040991	\$12,412,441.99
TOTAL	\$856,084,970	2,622		\$13,547,645.59
LEW-PORT				
LEWISTON	\$663,345,226	5,418	23.106291	\$15,327,447.82
PORTER	\$306,422,462	2,723	21.257860	\$6,513,885.79
TOTAL	\$969,767,688	8,141		\$21,841,333.61
LOCKPORT (C)				
LKPT C LIB	\$648,504,038		0.796406	\$516,472.50
LKPT C	\$648,504,038	8316	25.558288	\$16,574,652.97
CAMBRIA LIB	\$7,487,230		0.749787	\$5,613.82
CAMBRIA	\$7,487,230	67	24.061727	\$180,155.68
LKPT T LIB	\$558,069,519		0.744551	\$415,511.21
LKPT T	\$558,069,519	4915	23.894250	\$13,334,652.60
PENDLTN LIB	\$13,957,677		0.811156	\$11,321.85
PENDLTN	\$13,957,677	69	25.462444	\$355,396.57
TOTAL	\$1,228,018,464	13,367		\$31,393,777.20
MEDINA				
HARTLAND LIB	\$3,487,192		1.344947	\$4,690.08
HARTLAND T	\$3,487,192	51	24.327154	\$84,833.46
TOTAL	\$3,487,192	51		\$89,523.54
NEWFANE CENT				
CAMBRIA	\$7,158,397	73	26.100268	\$186,836.08
LOCKPORT	\$49,137,401	522	26.100268	\$1,282,499.33
NEWFANE	\$370,841,159	4,294	26.100268	\$9,679,053.63
WILSON	\$4,055,057	47	26.100268	\$105,838.07
TOTAL	\$431,192,014	4,936		\$11,254,227.11
NIAG WHEAT				
CAMBR H	\$15,647,633	157	17.439194	\$272,882.11
CAMBR NH	\$2,518,076	51	24.087759	\$60,654.80
LEWST H	\$100,531,030	1,185	19.170624	\$1,927,242.57
LEWST NH	\$12,433,104	126	27.300620	\$339,431.45
NIAGR H	\$160,181,983	2,916	24.268033	\$3,887,301.65
NIAGR NH	\$139,858,469	920	33.142424	\$4,635,248.68
WHTFD H	\$509,016,123	5,191	22.468673	\$11,436,916.82
WHTFD NH	\$123,251,815	770	30.975697	\$3,817,810.87
TOTAL	\$1,063,438,233	11,316		\$26,377,488.95

2006-2007 SCHOOL TAX RATES BY SCHOOL DISTRICT

	RPS Taxable Value	Parcels	TAX RATE	Tax Levy
ROYAL HART				
HARTLAND	\$80,128,824	1,011	23.281842	\$1,865,546.62
LOCKPORT	\$20,918,423	218	23.281842	\$487,019.42
ROYALTON	\$252,034,351	3,214	25.034239	\$6,309,488.18
TOTAL	<u>\$353,081,598</u>	<u>4,443</u>		<u>\$8,662,054.22</u>
STARPOINT				
CAMBRIA	\$212,661,794	1,720	21.170919	\$4,502,246.62
LOCKPORT	\$171,479,136	1,429	21.170919	\$3,630,370.90
PENDLETON	\$414,646,641	2,772	21.170919	\$8,778,450.45
ROYALTON	\$356,700	2	22.764429	\$8,120.07
WHEATFLD	\$126,172,879	1,271	27.142204	\$3,424,610.02
TOTAL	<u>\$925,317,150</u>	<u>7,194</u>		<u>\$20,343,798.06</u>
WILSON CENT				
CAMBRIA	\$59,689,195	554	24.373184	\$1,454,815.73
NEWFANE	\$476,072	10	24.373184	\$11,603.39
PORTER	\$64,090,451	761	24.373184	\$1,562,088.35
WILSON	\$265,082,735	3,059	24.373184	\$6,460,910.28
TOTAL	<u>\$389,338,453</u>	<u>4,384</u>		<u>\$9,489,417.75</u>
N TONAWANDA	\$1,084,868,333	12,879	21.934419	\$23,795,956.57
N TONAWANDA LIB	\$1,084,868,333	0	1.0246488	\$1,111,609.03
TOTAL	<u>\$1,084,868,333</u>	<u>12,879</u>		<u>\$24,907,565.60</u>
NIAGARA FALLS				
HMSTD	\$921,765,558	19,158	17.759401	\$16,370,004.17
N HMSTD	\$409,917,372	3,977	21.240095	\$8,706,683.92
TOTAL	<u>\$1,331,682,930</u>	<u>23,135</u>		<u>\$25,076,688.09</u>
GRAND TOTALS	\$8,693,625,422	92,899		

2006-2007 SCHOOL TAX RATES BY TOWN/CITY

PER \$1,000 ASSESSED VALUATION

	RPS Taxable Value	Tax Levy	TAX RATE	Parcels
CAMBRIA				
LKPT CITY SD	\$7,487,230	\$180,155.69	\$24.062	67
LIBRARY		\$5,613.82	\$0.750	
NEWFANE	\$7,158,397	\$186,836.08	\$26.100	73
NI WHF H	\$15,647,633	\$272,882.11	\$17.440	157
NI WHF NH	\$2,518,076	\$60,654.80	\$24.088	51
STARPT	\$212,661,794	\$4,502,246.62	\$21.170	1,720
WILSON	59,689,195	\$1,454,815.73	\$24.373	554
TOTAL	\$305,162,325	\$6,663,204.85		
HARTLAND				
BARKER	\$71,757,944	\$989,915.11	\$13.795	962
MEDINA	\$3,487,192	\$84,833.00	\$24.327	51
LIBRARY TAX		\$4,690.00	\$1.345	
ROY HART	\$80,128,824	\$1,865,546.62	\$23.282	1,011
TOTAL	\$155,373,960	\$2,944,984.73		
LEWISTON				
LEW PORT	\$663,345,226	\$15,327,447.82	\$23.106	5,418
NI WHF H	\$100,531,030	\$1,927,242.57	\$19.170	1,185
NI WHF NH	\$12,433,104	\$339,431.45	\$27.300	126
TOTAL	\$776,309,360	\$17,594,121.84		
LOCKPORT				
AKRON	\$3,129,485	\$55,939.54	\$17.875	43
LOCKPORT CITY	\$558,069,519	\$13,334,652.55	\$23.894	4,915
LIBRARY TAX		\$415,570.95	\$0.745	
NEWFANE	\$49,137,401	\$1,282,499.33	\$26.100	522
ROY HART	\$20,918,423	\$487,019.42	\$23.282	218
STARPT	\$171,479,136	\$3,630,370.90	\$21.171	1,429
TOTAL	\$802,733,964	\$19,206,052.69		
NEWFANE				
BARKER	\$10,531,816	\$145,288.49	\$13.795	107
NEWFANE	\$370,841,159	\$9,679,053.63	\$26.100	4,294
WILSON	\$476,072	\$11,603.39	\$24.373	10
TOTAL	\$381,849,047	\$9,835,945.51		
NIAGARA				
NI WHF H	\$160,181,983	\$3,887,301.65	\$24.268	2,916
NI WHF NH	\$139,858,469	\$4,635,248.68	\$33.142	920
TOTAL	\$300,040,452	\$8,522,550.33		
PENDLETON				
LOCKPORT CITY	\$13,957,677	\$355,396.57	\$25.462	69
LIBRARY TAX		\$11,321.85	\$0.811	
STARPT	\$414,646,641	\$8,778,450.45	\$21.171	2,772
TOTAL	\$428,604,318	\$9,145,168.87		

2006-2007 SCHOOL TAX RATES BY TOWN/CITY

PER \$1,000 ASSESSED VALUATION

	RPS			
	Taxable Values	Tax Levy	TAX RATE	Parcels
PORTER				
LEW PORT	\$306,422,462	\$6,513,885.79	\$21.258	2,723
WILSON	\$64,090,451	\$1,562,088.35	\$24.373	761
TOTAL	\$370,512,913	\$8,075,974.14		
ROYALTON				
AKRON	\$54,218,912	\$1,042,087.48	\$19.220	634
ROY HART	\$252,034,351	\$6,309,488.18	\$25.034	3,214
STARPT	\$356,700	\$8,120.07	\$22.764	2
TOTAL	\$306,609,963	\$7,739,695.73		
SOMERSET				
BARKER	\$773,795,210	\$12,412,441.99	\$16.041	1553
WHEATFIELD				
NI WHF H	\$509,016,123	\$11,436,916.82	\$22.469	5,191
NI WHF NH	\$123,251,815	\$3,817,810.87	\$30.976	770
STARPT	\$126,172,879	\$3,424,610.02	\$27.142	1,271
TOTAL	\$758,440,817	\$18,679,337.71		
WILSON				
NEWFANE	\$4,005,057	\$105,838.07	\$26.100	47
WILSON	\$265,082,735	\$6,460,910.28	\$24.373	3,059
TOTAL	\$269,087,792	\$6,566,748.35		
CITY OF LKPT	\$648,504,038	\$16,574,653.19	\$25.558	
LIBRARY TAX.		\$516,472.38	\$0.796	
LKPT CITY	\$648,504,038	\$17,091,125.57	\$26.355	8,316
NIAGARA FALLS				
NIA FALLS H	\$921,765,558	\$16,370,004.17	\$17.759	19,158
NIA FALLS NH	\$409,917,372	\$8,706,683.92	\$21.240	3,977
TOTAL	\$1,331,682,930	\$25,076,688.09		
NO TONAWANDA				
NO TONA	\$1,084,868,333	\$23,795,956.81	\$21.934	12,879
LIBRARY TAX		\$1,111,608.32	\$1.025	
	\$1,084,868,333	\$24,907,565.13		
GRAND TOTALS	\$8,684,625,422	\$194,081,545.74		

**ANALYSIS OF CHANGES IN SCHOOL TAX LEVY
2005-2006 TO 2006-2007**

SCHOOL DISTRICT	2005-2006 TAX LEVY	2006-2007 TAXLEVY	CHANGE IN TAX LEVY	%CHANGE
AKRON	\$842,023	\$1,098,026	\$256,003	30.40%
BARKER	\$13,374,116	\$13,547,645	\$173,529	1.30%
LEWPORT	\$19,995,842	\$21,841,334	\$1,845,492	9.23%
LOCKPORT	\$31,281,951	\$31,393,777	\$111,826	0.36%
MEDINA	\$81,178	\$89,524	\$8,346	10.28%
NEWFANE	\$10,729,070	\$11,254,227	\$525,157	4.89%
NIAG WHEAT	\$24,895,132	\$26,377,489	\$1,482,357	5.95%
ROY HART	\$8,330,545	\$8,662,054	\$331,509	3.98%
STARPOINT	\$18,930,073	\$20,343,798	\$1,413,725	7.47%
WILSON	\$8,994,718	\$9,489,418	\$494,700	5.50%
NO TONA	\$24,614,357	\$24,907,566	\$293,209	1.19%
NIAG FALLS	\$25,076,688	\$25,076,688	\$0	0.00%
TOTAL	\$187,145,693	\$194,081,546	\$6,935,853	3.71%

SCHOOL TAXABLE TOTALS COMPARISON

2005-2006 TO 2006-2007

USING FINAL EQUALIZATION RATES

2006 taxable entered 8/14/06

1/26/06 entered eq rates

	2005		2005		Full Taxable		2006		2006		Full Taxable		Taxable	%	EQ Rate	Full Value	%
	Taxable	%	EQ Rate	Value	%	Taxable	%	EQ Rate	Value	%	Diff	DIFF	Diff	Diff	Diff		
AKRON																	
Lockport -T	\$2,220,913	5.03%	100.00%	\$2,220,913	4.79%	\$3,129,485	5.46%	100.00%	\$3,129,485	5.09%	\$908,572	0.43%	0.00%	\$908,572	0.31%		
Royalton	\$41,943,182	94.97%	95.00%	\$44,150,718	95.21%	\$54,218,912	94.54%	93.00%	\$58,299,905	94.91%	\$12,275,730	-0.43%	-2.00%	\$14,149,187	-0.31%		
TOTAL	\$44,164,095	100.00%		\$46,371,631	100.00%	\$57,348,397	100.00%		\$61,429,390	100.00%	\$13,184,302	0.00%	-2.00%	\$15,057,759	0.00%		
BARKER																	
Hartind	\$64,804,298	9.09%	92.00%	\$70,439,454	8.77%	\$71,757,944	8.38%	100.00%	\$71,757,944	7.31%	\$6,953,646	-0.71%	8.00%	\$1,318,490	-1.46%		
Newfane	\$9,642,509	1.35%	100.00%	\$9,642,509	1.20%	\$10,531,816	1.23%	100.00%	\$10,531,816	1.07%	\$889,307	-0.12%	0.00%	\$889,307	-0.13%		
Somerset	\$638,134,484	89.55%	88.20%	\$723,508,485	90.03%	\$773,795,210	90.39%	86.00%	\$899,761,872	91.62%	\$135,660,726	0.84%	-2.20%	\$176,253,387	1.59%		
TOTAL	\$712,581,291	100.00%		\$803,590,449	100.00%	\$856,084,970	100.00%		\$982,051,632	100.00%	\$143,503,679	0.00%	5.80%	\$178,461,183	0.00%		
LEWISTON-PORTER																	
Lewiston	\$648,737,024	69.79%	100.00%	\$648,737,024	69.79%	\$663,345,226	68.40%	92.00%	\$721,027,420	70.18%	\$14,608,202	-1.39%	-8.00%	\$72,290,396	0.38%		
Porter	\$280,799,477	30.21%	100.00%	\$280,799,477	30.21%	\$306,422,462	31.60%	100.00%	\$306,422,462	29.82%	\$25,622,985	1.39%	0.00%	\$25,622,985	-0.38%		
TOTAL	\$929,536,501	100.00%		\$929,536,501	100.00%	\$969,767,688	100.00%		\$1,027,449,882	100.00%	\$40,231,187	0.00%	-8.00%	\$97,913,381	0.00%		
LOCKPORT (CITY)																	
Lockport-C	\$647,182,308	54.01%	100.00%	\$647,182,308	53.96%	\$648,504,038	52.81%	94.00%	\$689,897,913	54.35%	\$1,321,730	-1.20%	-6.00%	\$42,715,605	0.38%		
Cambria	\$6,471,997	0.54%	100.00%	\$6,471,997	0.54%	\$7,487,230	0.61%	100.00%	\$7,487,230	0.59%	\$1,015,233	0.07%	0.00%	\$1,015,233	0.05%		
Lockport-T	\$532,700,709	44.45%	100.00%	\$532,700,709	44.42%	\$558,069,519	45.44%	100.00%	\$558,069,519	43.96%	\$25,368,810	0.99%	0.00%	\$25,368,810	-0.46%		
Pendleton	\$12,015,276	1.00%	93.00%	\$12,919,652	1.08%	\$13,957,677	1.14%	100.00%	\$13,957,677	1.10%	\$1,942,401	0.13%	7.00%	\$1,038,025	0.02%		
TOTAL	\$1,198,370,290	100.00%		\$1,199,274,666	100.00%	\$1,228,018,464	100.00%		\$1,269,412,339	100.00%	\$29,648,174	0.00%	1.00%	\$70,137,673	0.00%		
MEDINA																	
Hartland	\$3,142,663	100.00%	92.00%	\$3,415,938	100.00%	\$3,487,192	100.00%	100.00%	\$3,487,192	100.00%	\$344,529	100.00%	8.00%	\$71,254	100.00%		
TOTAL	\$3,142,663	100.00%		\$3,415,938	100.00%	\$3,487,192	100.00%		\$3,487,192	100.00%	\$344,529	100.00%		\$71,254	100.00%		
NEWFANE CENTRAL																	
Cambria	\$6,513,690	1.61%	100.00%	\$6,513,690	1.61%	\$7,158,397	1.66%	100.00%	\$7,158,397	1.66%	\$644,707	0.05%	0.00%	\$644,707	0.05%		
Lockport-T	\$47,554,158	11.76%	100.00%	\$47,554,158	11.76%	\$49,137,401	11.40%	100.00%	\$49,137,401	11.40%	\$1,583,243	-0.36%	0.00%	\$1,583,243	-0.36%		
Newfane	\$346,221,259	85.62%	100.00%	\$346,221,259	85.62%	\$370,841,159	86.00%	100.00%	\$370,841,159	86.00%	\$24,619,900	0.38%	0.00%	\$24,619,900	0.38%		
Wilson	\$4,071,556	1.01%	100.00%	\$4,071,556	1.01%	\$4,055,057	0.94%	100.00%	\$4,055,057	0.94%	(\$16,499)	-0.07%	0.00%	(\$16,499)	-0.07%		
TOTAL	\$404,360,663	100.00%		\$404,360,663	100.00%	\$431,192,014	100.00%		\$431,192,014	100.00%	\$26,831,351	0.00%	0.00%	\$26,831,351	0.00%		
NIAGARA-WHEATFIELD																	
Cambria	\$16,266,763	1.56%	100.00%	\$16,266,763	1.30%	\$18,165,709	1.71%	100.00%	\$18,165,709	1.33%	\$1,898,946	0.15%	0.00%	\$1,898,946	0.03%		
Lewiston	\$111,612,635	10.70%	100.00%	\$111,612,635	8.91%	\$112,964,134	10.62%	92.00%	\$122,787,102	9.00%	\$1,351,499	-0.08%	-8.00%	\$11,174,467	0.10%		
Niagara	\$298,320,649	28.61%	78.00%	\$382,462,371	30.52%	\$300,040,452	28.21%	72.80%	\$412,143,478	30.22%	\$1,719,803	-0.39%	-5.20%	\$29,681,108	-0.30%		
Wheatfield	\$616,560,449	59.13%	83.00%	\$742,843,914	59.28%	\$632,267,938	59.46%	78.00%	\$810,599,921	59.44%	\$15,707,489	0.33%	-5.00%	\$67,756,006	0.16%		
TOTAL	\$1,042,760,496	100.00%		\$1,253,185,683	100.00%	\$1,063,438,233	100.00%		\$1,363,696,210	100.00%	\$20,677,737	0.00%	-18.20%	\$110,510,527	0.00%		

SCHOOL TAXABLE TOTALS COMPARISON

2005-2006 TO 2006-2007

USING FINAL EQUALIZATION RATES

2006 taxable entered 8/14/06

1/26/06 entered eq rates

	2005 Taxable		2005 Full Taxable		2006 Taxable		2006 Full Taxable		Taxable	%	EQ Rate	Full Value	%		
		%	EQ Rate	Value	%		%	Value	%	Diff	DIFF	Diff	Diff		
ROYALTON-HARTLAND															
Hartland	\$73,257,837	21.27%	92.00%	\$79,628,084	21.88%	\$80,128,824	22.69%	100.00%	\$80,128,824	21.54%	\$6,870,987	1.42%	8.00%	\$500,740	-0.34%
Lockport	\$19,718,682	5.73%	100.00%	\$19,718,682	5.42%	\$20,918,423	5.92%	100.00%	\$20,918,423	5.62%	\$1,199,741	0.20%	0.00%	\$1,199,741	0.21%
Royalton	\$251,425,733	73.00%	95.00%	\$264,658,666	72.71%	\$252,034,351	71.38%	93.00%	\$271,004,678	72.84%	\$608,618	-1.62%	-2.00%	\$6,346,012	0.13%
TOTAL	\$344,402,252	100.00%		\$364,005,432	100.00%	\$353,081,598	100.00%		\$372,051,925	100.00%	\$8,679,346	0.00%	6.00%	\$8,046,493	0.00%
STARPOINT															
Cambria	\$185,637,013	22.32%	100.00%	\$185,637,013	21.01%	\$212,661,794	22.98%	100.00%	\$212,661,794	22.13%	\$27,024,781	0.66%	0.00%	\$27,024,781	1.12%
Lockport	\$160,890,078	19.35%	100.00%	\$160,890,078	18.21%	\$171,479,136	18.53%	100.00%	\$171,479,136	17.85%	\$10,589,058	-0.81%	0.00%	\$10,589,058	-0.37%
Pendleton	\$366,581,854	44.08%	93.00%	\$394,174,037	44.62%	\$414,646,641	44.81%	100.00%	\$414,646,641	43.15%	\$48,064,787	0.73%	7.00%	\$20,472,604	-1.46%
Royalton	\$356,700	0.04%	95.00%	\$375,474	0.04%	\$356,700	0.04%	93.00%	\$383,548	0.04%	\$0	0.00%	-2.00%	\$8,075	0.00%
Wheatfield	\$118,207,613	14.21%	83.00%	\$142,418,811	16.12%	\$126,172,879	13.64%	78.00%	\$161,760,101	16.83%	\$7,965,266	-0.58%	-5.00%	\$19,341,290	0.71%
TOTAL	\$831,673,258	100.00%		\$883,495,412	100.00%	\$925,317,150	100.00%		\$960,931,221	100.00%	\$93,643,892	0.00%	0.00%	\$77,435,809	0.00%
WILSON CSD															
Cambria	\$52,978,947	14.39%	100.00%	\$52,978,947	14.39%	\$59,689,195	15.33%	100.00%	\$59,689,195	15.33%	\$6,710,248	0.94%	0.00%	\$6,710,248	0.94%
Newfane	\$449,427	0.12%	100.00%	\$449,427	0.12%	\$476,072	0.12%	100.00%	\$476,072	0.12%	\$26,645	0.00%	0.00%	\$26,645	0.00%
Porter	\$60,104,193	16.33%	100.00%	\$60,104,193	16.33%	\$64,090,451	16.46%	100.00%	\$64,090,451	16.46%	\$3,986,258	0.13%	0.00%	\$3,986,258	0.13%
Wilson	\$254,523,156	69.15%	100.00%	\$254,523,156	69.15%	\$265,082,735	68.09%	100.00%	\$265,082,735	68.09%	\$10,559,579	-1.07%	0.00%	\$10,559,579	-1.07%
TOTAL	\$368,055,723	100.00%		\$368,055,723	100.00%	\$389,338,453	100.00%		\$389,338,453	100.00%	\$21,282,730	0.00%	0.00%	\$21,282,730	0.00%
NO TONAWANDA															
Hmstead	\$1,053,221,745	100.00%	100.00%	\$1,053,221,745	100.00%	\$1,084,868,333	100.00%	100.00%	\$1,084,868,333	100.00%	\$31,646,588	0.00%	0.00%	\$31,646,588	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	\$1,053,221,745	100.00%		\$1,053,221,745	100.00%	\$1,084,868,333	100.00%		\$1,084,868,333	100.00%	\$31,646,588	0.00%	0.00%	\$31,646,588	0.00%
NIAGARA FALLS															
Hmstead	\$909,544,205	69.40%	100.00%	\$909,544,205	69.40%	\$921,765,558	69.22%	100.00%	\$921,765,558	69.22%	\$12,221,353	-0.19%	0.00%	\$12,221,353	-0.19%
Nhmstead	\$400,958,592	30.60%	100.00%	\$400,958,592	30.60%	\$409,917,372	30.78%	100.00%	\$409,917,372	30.78%	\$8,958,780	0.19%	0.00%	\$8,958,780	0.19%
TOTAL	\$1,310,502,797	100.00%		\$1,310,502,797	100.00%	\$1,331,682,930	100.00%		\$1,331,682,930	100.00%	\$21,180,133	0.00%	0.00%	\$21,180,133	0.00%
GRAND TOTALS															
	\$8,242,771,774			\$8,619,016,639		\$8,693,625,422			\$9,277,591,521		\$450,853,648			\$658,574,881	

Niagara County, New York
 2007 Abstract of taxes levied:

Payable to the Niagara County Treasurer:

Chargebacks included in 2006 tax levy

Municipality:	2007 County Levy	Town Direct Payments	Other Credits To the Levy	Town/City portion of TotalRPTL 520 Pro-Rata Taxes leviec	ActualRPTL 520 Pro-Rata Taxes Levied in town/cit	Net County Levy	Community College	Assmt. Dept.	Erroneous. Assmt.	Election Expenses	Total Chargebacks
Cambria	\$2,430,139	\$0	\$0	\$6,208	\$4,179	\$2,428,110	\$15,000	\$8,875	\$61	\$1,928	\$25,864
Hartland	\$1,229,858	\$0	\$0	\$3,142	\$1,838	\$1,228,554	\$40,000	\$7,785	\$277	\$1,470	\$49,532
Lewiston	\$6,673,789	\$0	\$0	\$17,049	\$2,276	\$6,659,016	\$50,000	\$17,034	\$0	\$5,943	\$72,977
Lockport(t)	\$6,383,031	\$0	\$0	\$16,306	\$10,976	\$6,377,701	\$80,000	\$18,078	\$0	\$6,411	\$104,489
Newfane	\$3,021,499	\$0	\$0	\$7,719	\$2,706	\$3,016,486	\$40,000	\$12,336	\$0	\$4,010	\$56,346
Niagara	\$3,265,252	\$0	\$0	\$8,341	\$0	\$3,256,911	\$20,000	\$11,321	\$593	\$3,303	\$35,217
Pendleton	\$3,407,387	\$0	\$0	\$8,704	\$5,457	\$3,404,140	\$35,000	\$9,044	\$85	\$2,636	\$46,765
Porter	\$2,934,898	\$0	\$0	\$7,497	\$4,687	\$2,932,088	\$10,000	\$10,494	\$0	\$2,636	\$23,130
Royalton	\$2,618,408	\$0	\$0	\$6,689	\$3,169	\$2,614,888	\$55,000	\$11,318	\$1,353	\$2,952	\$70,623
Somerset	\$7,278,636	\$0	\$0	\$18,594	\$0	\$7,260,042	\$15,000	\$6,728	\$173	\$1,012	\$22,913
Wheatfield	\$7,706,834	\$0	\$0	\$19,688	\$3,069	\$7,690,215	\$50,000	\$17,442	\$2,048	\$5,032	\$74,522
Wilson	\$2,126,939	\$0	\$0	\$5,433	\$3,702	\$2,125,208	\$30,000	\$9,686	\$0	\$2,282	\$41,968
Lockport(c)	\$5,479,672	\$0	\$0	\$13,998	\$10,378	\$5,476,052	\$85,000	\$23,996	\$0	\$10,458	\$119,454
Niagara Falls	\$10,444,334	\$0	\$0	\$26,681	\$95,282	\$10,512,935	\$75,000	\$4,750	\$0	\$17,577	\$97,327
North Tonawanda	\$8,476,809	\$0	\$0	\$21,656	\$39,986	\$8,495,139	\$150,000	\$34,907	\$0	\$14,774	\$199,681
TOTAL	\$73,477,485	\$0	\$0	\$187,705	\$187,705	\$73,477,485	\$750,000	\$203,794	\$4,590	\$82,424	\$1,040,808

Niagara County, New York

2007 Abstract of taxes levied:

Payable to the Niagara County Treasurer:

Municipality:	Agricultural Payment	Total Niagara County Levy Items	County Water District	County Refuse District	County Sewer District	2005-2006 Village Relevy	2005-2006 School Relevy	Total to County Treasurer
Cambria	\$0	\$2,453,974	\$245,987	\$0	\$0	\$0	\$343,512	\$3,043,473
Hartland		\$1,278,086	\$101,612	\$15,481	\$0	\$2	\$171,986	\$1,567,167
Lewiston		\$6,731,993	\$565,715	\$80,726	\$203,862	\$26,283	\$681,597	\$8,290,176
Lockport(t)		\$6,482,190	\$583,661	\$85,933	\$0	\$0	\$802,706	\$7,954,490
Newfane		\$3,072,832	\$268,930	\$0	\$0	\$0	\$525,437	\$3,867,199
Niagara		\$3,292,128	\$268,022	\$0	\$0	\$0	\$584,666	\$4,144,816
Pendleton		\$3,450,905	\$292,678	\$42,268	\$567,307	\$0	\$385,181	\$4,738,339
Porter	\$0	\$2,955,218	\$179,099	\$35,752	\$0	\$15,507	\$392,826	\$3,578,402
Royalton		\$2,685,511	\$222,390	\$32,189	\$0	\$28,568	\$510,200	\$3,478,858
Somerset		\$7,282,955	\$565,315	\$86,248	\$0	\$15,127	\$99,107	\$8,048,752
Wheatfield		\$7,764,737	\$691,666	\$97,553	\$2,087,339	\$0	\$856,970	\$11,498,265
Wilson		\$2,167,176	\$181,120	\$0	\$0	\$14,540	\$429,760	\$2,792,596
Lockport(c)		\$5,595,506	\$0	\$68,820	\$0	\$0	\$0	\$5,664,326
Niagara Falls		\$10,610,262	\$0	\$141,164	\$0	\$0	\$0	\$10,751,426
North Tonawanda		\$8,694,820	\$0	\$108,315	\$0	\$0	\$0	\$8,803,135
TOTAL	\$0	\$74,518,293	\$4,166,195	\$794,449	\$2,858,508	\$100,027	\$5,783,948	\$88,221,420

Niagara County, New York

2007 Abstract of taxes Levied

Payable to the Town Supervisor:

<u>Municipality:</u>	<u>GENERAL TOWN LEVY</u>	<u>HIGHWAY TOWN</u>	<u>SPECIAL DISTRICT</u>	<u>UNPAID ITEMS WATER,ETC.</u>	<u>TOTAL TO TOWN SUPERVISOR</u>	<u>GRAND TOTAL ALL TAXES LEVIED</u>
Cambria	\$0	\$434,200	\$1,399,971.98	\$25,390	\$1,859,561.98	\$4,903,034.98
Hartland	\$244,923	\$0	\$647,709.47	\$28,693	\$921,325.47	\$2,488,492.47
Lewiston	\$0	\$0	\$1,813,390.72	\$145,339	\$1,958,729.72	\$10,248,905.72
Lockport(t)	\$0	\$0	\$5,583,469.67	\$223,769	\$5,807,238.67	\$13,761,728.67
Newfane	\$0	\$0	\$2,053,455.20	\$176,104	\$2,229,559.20	\$6,096,758.20
Niagara	\$0	\$600,522	\$1,259,995.58	\$135,387	\$1,995,904.58	\$6,140,720.58
Pendleton	\$0	\$280,965	\$1,076,215.45	\$25,731	\$1,382,911.45	\$6,121,250.45
Porter	\$284,819	\$0	\$437,026.12	\$52,366	\$774,211.12	\$4,352,613.12
Royalton	\$498,989	\$480,003	\$1,613,993.34	\$66,414	\$2,659,399.34	\$6,138,257.34
Somerset	\$1,811,268	\$166,200	\$682,364.46	\$24,034	\$2,683,866.46	\$10,732,618.46
Wheatfield	\$0	\$0	\$2,782,421.14	\$123,733	\$2,906,154.14	\$14,404,419.14
Wilson	\$558,313	\$359,848	\$144,901.77	\$20,232	\$1,083,294.77	\$3,875,890.77
Lockport(c)						\$5,664,326.00
Niagara Falls						\$10,751,426.00
North Tonawanda						\$8,803,135.00
<u>TOTAL</u>	<u>\$3,398,312</u>	<u>\$2,321,738</u>	<u>\$19,494,914.90</u>	<u>\$1,047,192</u>	<u>\$26,262,156.90</u>	<u>\$114,483,576.90</u>

2007 NIAGARA COUNTY TAX LEVY DATA

TOWN/CITY	PAY SUPERVISOR	PAY TREASURER	TOTAL LEVY
CAMBRIA	\$1,859,561.98	\$3,043,473.00	\$4,903,034.98
HARTLAND	\$921,325.47	\$1,567,167.00	\$2,488,492.47
LEWISTON	\$1,958,729.72	\$8,290,176.00	\$10,248,905.72
LOCKPORT	\$5,807,238.67	\$7,954,490.00	\$13,761,728.67
NEWFANE	\$2,229,559.20	\$3,867,199.00	\$6,096,758.20
NIAGARA	\$1,995,904.58	\$4,144,816.00	\$6,140,720.58
PENDLETON	\$1,382,911.45	\$4,738,339.00	\$6,121,250.45
PORTER	\$774,211.12	\$3,578,402.00	\$4,352,613.12
ROYALTON	\$2,659,399.34	\$3,478,858.00	\$6,138,257.34
SOMERSET	\$2,683,866.46	\$8,048,752.00	\$10,732,618.46
WHEATFIELD	\$2,906,154.14	\$11,498,265.00	\$14,404,419.14
WILSON	\$1,083,294.77	\$2,792,596.00	\$3,875,890.77
TOTAL TOWNS	\$26,262,156.90	\$63,002,533.00	\$89,264,689.90
LOCKPORT		\$5,664,326.00	\$5,664,326.00
NIAG FALLS		\$10,751,426.00	\$10,751,426.00
N.TONAWANDA		\$8,803,135.00	\$8,803,135.00
TOTAL CITIES		\$25,218,887.00	\$25,218,887.00
TOTAL ALL	\$26,262,156.90	\$88,221,420.00	\$114,483,576.90

2007 NIAGARA COUNTY WATER DISTRICT TAX LEVY
HERBERT DOWNS, EXECUTIVE DIRECTOR

FILENAME: taxes2007\co.water2007

Taxable values entrd from 2006 Final Roll 8/11/2006 taf

Tax amt rec'd from dist entrd 9/14/06 wbjr		2006	2006	PROJECTED	2007 Tax Levy	TAX RATE 2007	% OF 2007 <u>TAX</u> <u>LEVY</u>
<u>TOWN</u>	<u>CODE</u>	<u>TAXABLE VALUE</u>	<u>EQ.RATE</u>	<u>EQ. FULL VALUE</u>	<u>per budget</u>	<u>budget</u>	
CAMBRIA	WD203	\$398,700,283	100.00	\$398,700,283	\$245,987	\$0.616973	5.9%
HARTLAND	WD223	\$164,693,933	100.00	\$164,693,933	\$101,612	\$0.616973	2.4%
LEWISTON	WD259	\$843,566,994	92.00	\$916,920,646	\$565,715	\$0.670623	13.6%
LOCKPORT	WD263	\$946,006,797	100.00	\$946,006,797	\$583,661	\$0.616973	14.0%
NEWFANE	WD283	\$435,885,831	100.00	\$435,885,831	\$268,930	\$0.616973	6.5%
NIAGARA	WD302	\$316,253,400	72.80	\$434,414,011	\$268,022	\$0.847491	6.4%
PENDLETON	WD324	\$474,376,645	100.00	\$474,376,645	\$292,678	\$0.616973	7.0%
PORTER	WD344	\$290,286,747	100.00	\$290,286,747	\$179,099	\$0.616973	4.3%
ROYALTON	WD364	\$335,222,122	93.00	\$360,453,895	\$222,390	\$0.663412	5.3%
SOMERSET	WD384	\$787,993,601	86.00	\$916,271,629	\$565,315	\$0.717411	13.6%
WHEATFIELD	WD404	\$874,428,944	78.00	\$1,121,062,749	\$691,666	\$0.790991	16.6%
WILSON	WD425	\$293,562,220	100.00	\$293,562,220	\$181,120	\$0.616973	4.3%
GRAND TOTALS		\$6,160,977,517		\$6,752,635,385	\$4,166,195	\$0.667395	

AVG EQ.FULL VALUE RATE
 \$0.62

Niagara County Sewer District

2007 Tax levy

Filename: TAXES2007\CSEW2007.wk1

	Capital	Operations & Maint.	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$162,542	\$106,399	\$268,940	\$268,940	\$0
Lewiston	\$101,894	\$101,967	\$203,861		\$203,861
Lockport	\$425,622	\$936,067	\$1,361,689	\$1,361,689	\$0
Niagara	\$219,473	\$407,564	\$627,037	\$627,037	\$0
Pendleton	\$317,096	\$250,210	\$567,306		\$567,306
Wheatfield	\$789,313	\$1,298,027	\$2,087,340		\$2,087,340
	\$2,015,940	\$3,100,234	\$5,116,174	\$2,257,666	\$2,858,508

2007County Refuse District tax rate calculations

2006 Final Assessment Roll Data

created 8/10/06 - entered taxable & eq rates taf

TOWN/CITY	NUMBER OF PARCELS	2006 TAXABLE VALUE*	NYS 2006 EQ RATES	2006 EQUALIZED FULL VALUE	%	2007 SHARE/LEV Y	2007 Net tax Levy	2007 "Actual" Tax Rate	2006 "Actual" Tax Rate
CITY OF LOCKPORT	8,305	\$ 677,467,930	94.00%	\$720,710,564	8.7%	\$ 68,820	\$ 68,820	0.102	\$ 0.084
CITY OF NIAGARA FALLS	23,134	\$ 1,478,329,150	100.00%	\$1,478,329,150	17.8%	\$ 141,164	\$ 141,164	0.095	\$ 0.084
CITY OF NORTH TONAWANDA	12,864	\$ 1,134,322,413	100.00%	\$1,134,322,413	13.6%	\$ 108,315	\$ 108,315	0.095	\$ 0.084
HARTLAND	2,024	\$ 162,123,933	100.00%	\$ 162,123,933	1.9%	\$ 15,481	\$ 15,481	0.095	\$ 0.091
LEWISTON	6,602	\$ 777,762,301	92.00%	\$ 845,393,805	10.2%	\$ 80,726	\$ 80,726	0.104	\$ 0.084
LOCKPORT(TOWN)	7,123	\$ 899,919,907	100.00%	\$ 899,919,907	10.8%	\$ 85,933	\$ 85,933	0.095	\$ 0.084
PENDLETON	2,832	\$ 442,642,916	100.00%	\$ 442,642,916	5.3%	\$ 42,268	\$ 42,268	0.095	\$ 0.090
PORTER	3,473	\$ 374,405,709	100.00%	\$ 374,405,709	4.5%	\$ 35,752	\$ 35,752	0.095	\$ 0.084
ROYALTON	3,848	\$ 313,501,922	93.00%	\$ 337,098,841	4.1%	\$ 32,189	\$ 32,189	0.103	\$ 0.088
SOMERSET	1,519	\$ 776,771,001	86.00%	\$ 903,222,094	10.9%	\$ 86,248	\$ 86,248	0.111	\$ 0.095
WHEATFIELD	7,190	\$ 796,858,742	78.00%	\$1,021,613,772	12.3%	\$ 97,553	\$ 97,553	0.122	\$ 0.101
TOTAL	78,914	\$ 7,834,105,924		\$8,319,783,104	100.0%	\$ 794,449	\$ 794,449	Avg tax rate 0.101	\$ 0.087

RETURNED 2006 VILLAGE TAXES FOR 2007 TAX LEVY

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$ 14,138	15,127
LEWISTON (LEWISTON)	\$ 24,564	26,283
MIDDLEPORT (HARTLAND)	\$ 2	\$ 2
MIDDLEPORT (ROYALTON)	\$ 26,699	\$ 28,568
YOUNGSTOWN (PORTER)	\$ 14,492	\$ 15,507
WILSON (WILSON)	<u>\$ 13,589</u>	<u>\$ 14,540</u>
TOTAL	<u>\$ 93,484</u>	<u>\$ 100,028</u>

"2007 STATE AID PER TOWN BUDGET"

2007 DATA ENTERED 11/30/06

TOWNS	GEN. FUND TOWNWIDE A3001	MORTGAGE TAX A3005	REAL PROP. MAINT. A3040	STAR A3089	YOUTH PROG. A3820	CONSOL. HGWY/CHIPS DA/DB3501	PER CAPITA DB3001	MISCELLANEOUS DESCR	AMOUNT	AGGREGATE STATE AID 2007	2006 AGGREGATE STATE AID	DIFF.	
CAMBRIA	\$20,000	\$95,000	\$13,000	\$2,000	\$3,000	\$45,000	\$0	A3060 REC MGMT A3070 NYS RAIL INTFR A3897 REC CAP PRJT A2770 MISC REV	\$0 \$1,325 \$150,000 \$5,000	\$334,325	\$325,344	\$8,981	
HARTLAND	\$25,000	\$52,000	\$0	\$15,500	\$1,300	\$75,000				\$168,800	\$171,400	(\$2,600)	
LEWISTON	\$87,000	\$275,000	\$30,000	\$5,000	\$8,000	\$73,000		A2770 MISC REV	\$200	\$478,200	\$494,500	(\$16,300)	
LOCKPORT	\$50,000	\$280,000	\$5,000	\$30,000	\$6,000	\$90,000		A3070 NYS RAIL INTFR	\$2,000	\$463,000	\$427,350	\$35,650	
NEWFANE	\$46,000	\$85,000	\$20,000	\$0	\$0	\$100,870				\$251,870	\$283,067	(\$31,197)	
NIAGARA	\$50,000	\$150,000	\$2,000		\$2,500	\$42,797		A3395 CODE ENFORC A3306 HOMLND SCTY A3389 PUB SFTY GRT	\$2,500 \$40,000 \$10,000	\$299,797	\$321,405	(\$21,608)	
PENDLETON	\$21,500	\$130,000	\$17,300		\$3,500	\$32,500				\$204,800	\$200,500	\$4,300	
PORTER	\$28,000	\$100,000	\$16,750	\$3,000	\$2,700	\$38,870				\$189,320	\$154,485	\$34,835	
ROYALTON	\$34,000	\$80,000	\$2,665		\$0	\$123,640				\$240,305	\$236,884	\$3,421	
SOMERSET	\$0	\$20,000	\$1,000			\$56,323	\$11,000			\$88,323	\$81,805	\$6,518	
WHEATFIELD	\$47,000	\$400,000	\$0		\$3,800	\$55,000				\$505,800	\$459,000	\$46,800	
WILSON	\$25,000	\$55,000	\$0	\$0	\$2,600	\$60,000				\$142,600	\$162,922	(\$20,322)	
TOTALS	\$433,500	\$1,722,000	\$107,715	\$55,500	\$33,400	\$793,000	\$11,000			\$211,025	\$3,367,140	\$3,318,662	\$48,478
COUNTY STATE AID FIGURE			tbd					CHECK TOTAL		\$3,367,140	\$3,142,089		

COUNTY/TOWN/SPECIAL DISTRICT TAXES PAID BY UTILITIES 1998 TO 2007

CITY/TOWN	RS	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007
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	\$223,130.07
	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	\$163,490.48
	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>	<u>\$11,435.48</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	\$398,056.03
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	\$479,003.09
	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	\$379,460.84
	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>	<u>\$48,260.45</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	\$906,724.38
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	\$185,020.72
	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	\$162,859.59
	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>	<u>\$43,300.15</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	\$391,180.46
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	\$1,695,960.87
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	\$521,964.38
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	\$114,279.40
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	\$487,704.08
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	\$546,004.28
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	\$187,217.12
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	\$461,852.22
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	\$333,192.28
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	\$96,425.31
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	\$458,291.66
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	\$9,126,087.02
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	\$514,095.17
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	\$113,785.14
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	\$12,960,898.06
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	\$14,656,858.93

* Totals from extended 2007 tax rolls

Note: City tax is not included in the City figures

VILLAGE AND CITY LEVY 2006-2007

VILLAGE LEVY

MUNICIPALITY	# PARCELS	TOTAL VILLAGE TAXABLE		LEVY
		ASSESSED VALUE	RATE	AMOUNT
BARKER (TOWN OF SOMERSET)	244	\$15,908,757	7.500	\$119,315.70
LEWISTON (TOWN OF LEWISTON)	1,155	\$129,151,264	5.980	\$772,324.22
MIDDLEPORT (TOWN OF HARTLAND)	83	\$4,295,752	8.400	\$36,084.31
MIDDLEPORT (TOWN OF ROYALTON)	667	\$45,428,012	8.400	\$381,595.26
TOTAL MIDDLEPORT	750	49,723,764	8.400	\$425,688.63
YOUNGSTOWN (TOWN OF PORTER)	924	\$83,226,203	6.000	\$499,959.38
WILSON (TOWN OF WILSON)	600	\$43,330,501	7.385	\$351,324.23

CITY LEVY

MUNICIPALITY	# PARCELS	TOTAL CITY TAXABLE		LEVY
		ASSESSED VALUE	RATE	AMOUNT
CITY OF LOCKPORT	8,316	\$635,446,290	15.649	\$9,943,996
CITY OF NIAGARA FALLS	23,135	\$1,286,667,042	H 16.641 N 33.410	\$28,274,235
CITY OF NORTH TONAWANDA	12,525	\$1,043,013,217	12.319	\$12,897,904

2006 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

FILE: ANNREPT\40 AVGASD

	210 PR CLS RS1 TOTAL ASSMT	NO. PARCELS	AVERAGE 210 PR CLS ASSMT*	TOTAL COUNTY TAX LEVY FOR 210 PR CLASS	2007 TAX RATE	AVG 210 CO TAX AMT
CAMBRIA	\$ 195,903,600	1576	\$ 124,304	\$ 1,612,287	\$ 8.23	\$ 1,023
HARTLAND	\$ 91,220,060	1032	\$ 88,392	\$ 771,630	\$ 8.46	\$ 748
LEWISTON	\$ 599,122,301	4963	\$ 120,718	\$ 5,365,140	\$ 8.96	\$ 1,081
LOCKPORT	\$ 543,463,300	4926	\$ 110,325	\$ 4,502,050	\$ 8.28	\$ 914
NEWFANE	\$ 255,195,400	2698	\$ 94,587	\$ 2,113,273	\$ 8.28	\$ 783
NIAGARA	\$ 159,749,440	2346	\$ 68,094	\$ 1,817,310	\$ 11.38	\$ 775
PENDLETON	\$ 329,716,200	2033	\$ 162,182	\$ 2,714,224	\$ 8.23	\$ 1,335
PORTER	\$ 243,794,215	2196	\$ 11,017	\$ 1,999,112	\$ 8.20	\$ 910
ROYALTON	\$ 183,009,500	2107	\$ 86,858	\$ 1,646,719	\$ 9.00	\$ 782
SOMERSET	\$ 58,510,730	740	\$ 79,069	\$ 552,926	\$ 9.45	\$ 747
WHEATFIELD	\$ 577,595,091	4923	\$ 117,326	\$ 6,098,249	\$ 10.56	\$ 1,239
WILSON	\$ 173,864,300	1627	\$ 106,862	\$ 1,443,769	\$ 8.30	\$ 887
TOTAL TOWNS	\$ 3,411,144,137	31167	\$ 97,478	\$ 30,471,317	\$ 8.94	\$ 935
C LOCKPORT	\$ 393,377,990	5498	\$ 71,549	\$ 3,480,608	\$ 8.85	\$ 633
NIAGARA FALLS	\$ 796,830,090	13800	\$ 57,741	\$ 6,558,708	\$ 8.23	\$ 475
NO TONAWANDA	\$ 807,890,300	9192	\$ 87,891	\$ 6,804,052	\$ 8.42	\$ 740
TOTAL CITIES	\$ 1,998,098,380	28490	\$ 70,133	\$ 16,984,502	\$ 8.50	\$ 616
TOTAL COUNTY	\$ 5,409,245,517	59,657	\$ 92,461	\$ 47,455,819	\$ 8.85	\$ 871

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

2007 Niagara County Tax Apportionment Table

	Current MODIFIED CNTY TAXABLE	Eq. Rate for Current purposes (2006 Final)	Current MODIFIED CNTY TAXABLE	CURRENT YR. % OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$299,565,886	100.00%	\$299,565,886	3.30732%
HARTLAND	\$151,605,988	100.00%	\$151,605,988	1.67379%
LEWISTON	\$756,870,529	92.00%	\$822,685,358	9.08277%
LOCKPORT	\$786,843,276	100.00%	\$786,843,276	8.68706%
NEWFANE	\$372,463,501	100.00%	\$372,463,501	4.11214%
NIAGARA	\$293,028,184	72.80%	\$402,511,242	4.44388%
PENDLETON	\$420,032,324	100.00%	\$420,032,324	4.63732%
PORTER	\$361,788,127	100.00%	\$361,788,127	3.99428%
ROYALTON	\$300,179,838	93.00%	\$322,774,019	3.56355%
SOMERSET	\$771,631,197	86.00%	\$897,245,578	9.90594%
WHEATFIELD	\$741,023,409	78.00%	\$950,030,012	10.48870%
WILSON	\$262,190,123	100.00%	\$262,190,123	2.89468%
TOTAL TOWNS	\$5,517,222,382		\$6,049,735,433	66.79144%
LOCKPORT CITY	\$634,956,171	94.00%	\$675,485,288	7.45762%
NIAG FALLS	\$1,287,484,654	100.00%	\$1,287,484,654	14.21433%
N.TONAWANDA	\$1,044,945,927	100.00%	\$1,044,945,927	11.53661%
TOTAL CITIES	\$2,967,386,752		\$3,007,915,869	33.20856%
TOTAL COUNTY	\$8,484,609,134		\$9,057,651,302	100.00%

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

	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL	2006 FINAL
CAMBRIA	89.92	100.00	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	100.00
LEWISTON	93.53	100.00	100.00	100.00	100.00	100.00	100.00	92.00
LOCKPORT	81.92	85.00	100.00	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	100.00
NIAGARA	84.33	81.89	79.40	80.00	85.00	78.00	78.00	72.80
PENDLETON	94.17	100.00	100.00	100.00	100.00	100.00	93.00	100.00
PORTER	99.39	100.00	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	93.00
SOMERSET	136.35	111.35	104.82	100.00	100.00	100.00	88.20	86.00
WHEATFIELD	91.62	88.85	85.44	89.00	90.00	88.00	83.00	78.00
WILSON	94.49	100.00	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	94.00
NIAG FALLS	101.74	108.00	108.37	100.00	100.00	100.00	100.00	100.00
N.TON	70.15	70.49	100.00	100.00	100.00	100.00	100.00	100.00

2006 Niagara County full Taxable value analysis (including villages)

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

	Taxable Value Used for 2007 LEVY	Equalization Rate used for 2007 LEVY	2006 Full Taxable Value	Actual 2007 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2007 tax levy	Actual \$ Tax Share (using tov & vlg %)
Cambria	\$297,650,549	100.00%	297,650,549	0.033073241		3.307324%	\$2,430,139
Hartland		100.00%					
TOV	\$146,146,273		146,146,273		96.88%	1.621637%	\$1,191,538
VLG - Middlpt	\$4,700,121		4,700,121		3.12%	0.052152%	\$38,320
total	\$150,846,394		150,846,394	0.016737892	100.00%	1.673789%	\$1,229,858
Lewiston		92.00%					
TOV	\$619,536,342		673,409,067		82.44%	7.488127%	\$5,502,087
VLG - Lewiston	\$131,933,874		143,406,385		17.56%	1.594640%	\$1,171,702
total	\$751,470,216		816,815,452	0.090827669	100.00%	9.082767%	\$6,673,789
Lockport	\$781,132,943	100.00%	781,132,943	0.086870564		8.687056%	\$6,383,031
Newfane	\$370,727,474	100.00%	370,727,474	0.041121422		4.112142%	\$3,021,499
Niagara	\$289,345,346	72.80%	397,452,398	0.04443881		4.443881%	\$3,265,252
Pendleton	\$418,513,962	100.00%	418,513,962	0.046373205		4.637321%	\$3,407,387
Porter		100.00%					
TOV	\$270,264,346		270,264,346		75.08%	2.998820%	\$2,203,458
VLG - Ynstwn.	\$89,714,523		89,714,523		24.92%	0.995461%	\$731,440
total	\$359,978,869		359,978,869	0.039942819	100.00%	3.994282%	\$2,934,898

2006 Niagara County full Taxable value analysis (including villages)

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

	Taxable Value Used for 2007 LEVY	Equalization Rate used for 2007 LEVY	2006 Full Taxable Value	Actual 2007 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2007 tax levy	Actual \$ Tax Share (using tov & vlg %)
ROYALTON		93.00%					
TOV	\$253,193,294		\$272,250,854		84.98%	3.028193%	\$2,225,040
VLG - Middlpt.	\$44,762,382		\$48,131,594		15.02%	0.535358%	\$393,368
total	\$297,955,676		\$320,382,447	3.563551%	100.00%	3.563551%	\$2,618,408
Somerset		86.00%					
TOV	\$755,366,284		\$878,332,888		98.02%	9.709558%	\$7,134,339
VLG - Barker	\$15,277,842		\$17,764,933		1.98%	0.196383%	\$144,297
total	\$770,644,126		\$896,097,821	9.905941%	100.00%	9.905941%	\$7,278,636
WHEATFIELD	\$734,952,743	78.00%	\$942,247,106	10.488702%		10.488702%	\$7,706,834
WILSON		100.00%					
TOV	\$214,782,747		\$214,782,747		82.44%	2.386389%	\$1,753,458
VLG - Wilson	\$45,747,991		\$45,747,991		17.56%	0.508293%	\$373,481
total	\$260,530,738		\$260,530,738	2.894681%	100.00%	2.894681%	\$2,126,939
TOTAL TOWNS	\$5,483,749,036		\$6,012,376,154	66.791437%		66.791437%	\$49,076,668
C LOCKPORT	\$631,211,188	94.00%	\$671,501,264	7.457621%		7.457621%	\$5,479,672
NIAGARA FALLS	\$1,277,526,485	100.00%	\$1,277,526,485	14.214332%		14.214332%	\$10,444,334
NO TONAWAND,	\$1,027,608,480	100.00%	\$1,027,608,480	11.536610%		11.536610%	\$8,476,811
TOTAL CITIES	\$2,936,346,153		\$2,976,636,229	33.208563%		33.208563%	\$24,400,817
TOTAL ALL	\$8,420,095,189		\$8,989,012,383	100.000000%		100.000000%	\$73,477,485

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	2006 FINAL
CAMBRIA	96.24	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *	92.42
HARTLAND	89.00	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89 *	84.87
LEWISTON	98.41	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28	86.46
LOCKPORT	92.92	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *	86.86
NEWFANE	94.56	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *	93.33
NIAGARA	85.45	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08	76.22
PENDLETON	100.00	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90 *	89.16
PORTER	101.01	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *	83.82
ROYALTON	94.20	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63	91.40
SOMERSET	71.78	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39	86.79
WHEATFIELD	97.24	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77	72.64
WILSON	93.65	92.33	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *	91.41
LOCKPORT	81.58	80.35	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78	91.85
NIAG FALLS	102.22	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *	91.70
N.TON	65.64	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *	86.05
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 2006-2007

FILENAME: ANNREPT\2006-2007 Annual Report\46 ASSESSEDVALUES

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
2006-2007	\$12,532,212,529	\$8,420,095,189	93,073

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

Parcel Count of Properties on the 2006 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2612	402,820,882	297,671,849
HARTLAND	Town outside Village	1941	160,189,772	146,161,188
	Village of Middleport	84	4,972,976	4,700,121
	Total	2025	165,162,748	150,861,309
LEWISTON	Town outside Village	5514	2,221,906,749	619,536,342
	Village of Lewiston	1191	166,465,062	131,933,874
	Total	6705	2,388,371,811	751,470,216
TOWN OF LOCKPORT		7127	956,019,652	781,133,722
NEWFANE		4411	439,281,981	370,746,774
NIAGARA		3836	433,624,447	289,345,346
PENDLETON		2841	478,129,995	418,732,682
PORTER	Town outside Village	2556	302,611,231	270,264,346
	Village of Youngstown	925	99,524,962	89,722,023
	Total	3481	402,136,193	359,986,369
ROYALTON	Town outside Village	3185	279,779,546	253,212,294
	Village of Middleport	665	58,057,006	44,762,382
	Total	3850	337,836,552	297,974,676
SOMERSET	Town outside Village	1307	1,012,406,501	755,366,284
	Village of Barker	246	20,235,100	15,277,842
	Total	1533	1,032,641,601	770,644,126
WHEATFIELD		7196	898,895,009	735,657,268
WILSON	Town outside Village	2504	233,031,574	214,770,247
	Village of Wilson	602	62,460,812	45,692,891
	Total	3,106	295,492,386	260,463,138
CITY OF LOCKPORT:		8316	757,316,520	631,405,907
CITY OF NIAGARA FALLS:		23,135	2,267,292,972	1,277,547,985
CITY OF NORTH TONAWANDA:		12,879	1,277,772,580	1,027,669,980
TOTAL		93,053	12,532,795,329	8,421,311,347

Niagara County Taxable Value Analysis 2006

FINAL ROLL	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
Land Value	\$60,492,781	\$35,883,200	\$202,874,755	\$178,911,762	\$79,597,350	\$62,693,370	\$110,104,700
Total Assessed Value	<u>\$402,799,582</u>	<u>\$165,111,648</u>	<u>\$2,388,371,811</u>	<u>\$956,019,652</u>	<u>\$439,262,681</u>	<u>\$433,624,447</u>	<u>\$477,949,995</u>
EXEMPTIONS:							
Aged o-65	\$2,220,732	\$1,783,473	\$4,688,238	\$3,362,612	\$2,699,194	\$3,061,041	\$2,954,828
Veterans	\$7,786,799	\$4,135,853	\$23,795,663	\$20,810,988	\$11,278,387	\$9,163,375	\$10,858,302
Clergy	\$1,500	\$0	\$7,500	\$7,500	\$5,500	\$3,000	\$1,500
Agriculture Bldgs.	\$814,000	\$256,500	\$49,486	\$613,775	\$1,229,200	\$30,000	\$290,393
Agriculture Land	\$4,477,500	\$4,816,000	\$1,905,568	\$1,981,590	\$6,520,012	\$374,380	\$2,390,700
Paraplegic	\$147,200	\$0	\$0	\$0	\$0	\$117,700	\$0
Wholly Exempt Property	\$89,701,302	\$3,273,428	\$1,606,455,140	\$148,110,244	\$46,802,914	\$131,529,605	\$42,940,310
Total County Exemptions	<u>\$105,149,033</u>	<u>\$14,265,254</u>	<u>\$1,636,901,595</u>	<u>\$174,886,709</u>	<u>\$68,535,207</u>	<u>\$144,279,101</u>	<u>\$59,436,033</u>
Total County Taxable Value	\$297,650,549	\$150,846,394	\$751,470,216	\$781,132,943	\$370,727,474	\$289,345,346	\$418,513,962

	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOWNS</u>
Land Value	\$85,713,430	\$61,904,600	\$28,127,325	\$131,415,995	\$66,176,450	\$1,103,895,718
Total Assessed Value	<u>\$402,128,693</u>	<u>\$337,817,552</u>	<u>\$1,032,641,601</u>	<u>\$898,892,809</u>	<u>\$295,474,486</u>	<u>\$8,230,094,957</u>
EXEMPTIONS:						
Aged o-65	\$1,772,344	\$1,630,652	\$609,206	\$5,634,308	\$2,143,673	\$32,560,301
Veterans	\$10,223,620	\$8,039,613	\$3,088,963	\$19,678,246	\$7,922,348	\$136,782,157
Clergy	\$6,000	\$1,500	\$3,000	\$7,500	\$3,000	\$47,500
Agriculture Bldgs.	\$552,475	\$1,044,200	\$769,971	\$162,032	\$2,447,500	\$8,259,532
Agriculture Land	\$1,743,242	\$2,554,866	\$2,096,935	\$1,756,674	\$4,756,036	\$35,373,503
Paraplegic	\$0	\$0	\$0	\$480,850	\$107,800	\$853,550
Wholly Exempt Property	\$27,852,143	\$26,591,045	\$255,429,400	\$136,220,456	\$17,563,391	\$2,532,469,378
Total County Exemptions	<u>\$42,149,824</u>	<u>\$39,861,876</u>	<u>\$261,997,475</u>	<u>\$163,940,066</u>	<u>\$34,943,748</u>	<u>\$2,746,345,921</u>
Total County Taxable Value	\$359,978,869	\$297,955,676	\$770,644,126	\$734,952,743	\$260,530,738	\$5,483,749,036

Niagara County Taxable Value Analysis 2006

FINAL ROLL	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY	% EXEMPT
Land Value	\$94,002,800	\$283,883,163	\$207,762,910	\$585,648,873	\$1,689,544,591	
Total Assessed Value	<u>\$757,135,020</u>	<u>\$2,267,271,472</u>	<u>\$1,277,711,080</u>	<u>\$4,302,117,572</u>	<u>\$12,532,212,529</u>	
EXEMPTIONS:						
Aged o-65	\$5,219,057	\$24,626,696	\$18,913,658	\$48,759,411	\$81,319,712	0.65%
Veterans	\$17,868,054	\$45,393,483	\$51,023,482	\$114,285,019	\$251,067,176	2.00%
Clergy	\$4,500	\$24,000	\$28,500	\$57,000	\$104,500	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$8,259,532	0.07%
Agriculture Land	\$231,642	\$0	\$0	\$231,642	\$35,605,145	0.28%
Paraplegic	\$0	\$54,000	\$947,200	\$1,001,200	\$1,854,750	0.01%
Wholly Exempt Property	\$102,600,579	\$919,646,808	\$179,189,760	\$1,201,437,147	\$3,733,906,525	29.79%
Total County Exemptions	<u>\$125,923,832</u>	<u>\$989,744,987</u>	<u>\$250,102,600</u>	<u>\$1,365,771,419</u>	<u>\$4,112,117,340</u>	32.81% TAXABLE
Total County Taxable Value	<u>\$631,211,188</u>	<u>\$1,277,526,485</u>	<u>\$1,027,608,480</u>	<u>\$2,936,346,153</u>	<u>\$8,420,095,189</u>	67.19% TAXABLE

	Village <u>Middleport</u>	T O V <u>Hartland</u>	Total <u>Hartland</u>	Village <u>Lewiston</u>	T O V <u>Lewiston</u>	Total <u>Lewiston</u>
Land Value	\$606,200	\$35,277,000	\$35,883,200	\$31,996,300	\$170,878,455	\$202,874,755
Total Assessed Value	<u>\$4,972,976</u>	<u>\$160,138,672</u>	<u>\$165,111,648</u>	<u>\$166,465,062</u>	<u>\$2,221,906,749</u>	<u>\$2,388,371,811</u>
EXEMPTIONS:						
Aged o-65	\$52,985	\$1,730,488	\$1,783,473	\$695,082	\$3,993,156	\$4,688,238
Veterans	\$207,170	\$3,928,683	\$4,135,853	\$3,775,786	\$20,019,877	\$23,795,663
Clergy	\$0	\$0	\$0	\$0	\$7,500	\$7,500
Agriculture Bldgs.	\$0	\$256,500	\$256,500	\$0	\$49,486	\$49,486
Agriculture Land	\$0	\$4,816,000	\$4,816,000	\$0	\$1,905,568	\$1,905,568
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$3,260,728	\$3,273,428	\$30,060,320	\$1,576,394,820	\$1,606,455,140
Total County Exemptions	<u>\$272,855</u>	<u>\$13,992,399</u>	<u>\$14,265,254</u>	<u>\$34,531,188</u>	<u>\$1,602,370,407</u>	<u>\$1,636,901,595</u>
Total County Taxable Value	<u>\$4,700,121</u>	<u>\$146,146,273</u>	<u>\$150,846,394</u>	<u>\$131,933,874</u>	<u>\$619,536,342</u>	<u>\$751,470,216</u>

Niagara County Taxable Value Analysis 2006

FINAL ROLL	Village	T O V	Total	Village	T O V	Total
	<u>Youngstown</u>	<u>Porter</u>	<u>Porter</u>	<u>Middleport</u>	<u>Royalton</u>	<u>Royalton</u>
Land Value	\$18,642,690	\$67,070,740	\$85,713,430	\$6,438,400	\$55,466,200	\$61,904,600
Total Assessed Value	\$99,517,462	\$302,611,231	\$402,128,693	\$58,057,006	\$279,760,546	\$337,817,552
EXEMPTIONS:						
Aged o-65	\$612,178	\$1,160,166	\$1,772,344	\$264,566	\$1,366,086	\$1,630,652
Veterans	\$3,198,461	\$7,025,159	\$10,223,620	\$1,532,158	\$6,507,455	\$8,039,613
Clergy	\$1,500	\$4,500	\$6,000	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$552,475	\$552,475	\$0	\$1,044,200	\$1,044,200
Agriculture Land	\$0	\$1,743,242	\$1,743,242	\$0	\$2,554,866	\$2,554,866
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$5,990,800	\$21,861,343	\$27,852,143	\$11,497,900	\$15,093,145	\$26,591,045
Total County Exemptions	\$9,802,939	\$32,346,885	\$42,149,824	\$13,294,624	\$26,567,252	\$39,861,876
Total County Taxable Value	\$89,714,523	\$270,264,346	\$359,978,869	\$44,762,382	\$253,193,294	\$297,955,676

	Village	T O V	Total	Village	T O V	Total
	<u>Barker</u>	<u>Somerset</u>	<u>Somerset</u>	<u>Wilson</u>	<u>Wilson</u>	<u>Wilson</u>
Land Value	\$2,569,350	\$25,557,975	\$28,127,325	\$6,352,750	\$59,823,700	\$66,176,450
Total Assessed Value	\$20,235,100	\$1,012,406,501	\$1,032,641,601	\$62,448,412	\$233,026,074	\$295,474,486
EXEMPTIONS:						
Aged o-65	\$101,680	\$507,526	\$609,206	\$379,574	\$1,764,099	\$2,143,673
Veterans	\$616,328	\$2,472,635	\$3,088,963	\$1,785,331	\$6,137,017	\$7,922,348
Clergy	\$0	\$3,000	\$3,000	\$0	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$769,971	\$769,971	\$0	\$2,447,500	\$2,447,500
Agriculture Land	\$0	\$2,096,935	\$2,096,935	\$6,976	\$4,749,060	\$4,756,036
Paraplegic	\$0	\$0	\$0	\$107,800	\$0	\$107,800
Wholly Exempt Property	\$4,239,250	\$251,190,150	\$255,429,400	\$14,420,740	\$3,142,651	\$17,563,391
Total County Exemptions	\$4,957,258	\$257,040,217	\$261,997,475	\$16,700,421	\$18,243,327	\$34,943,748
Total County Taxable Value	\$15,277,842	\$755,366,284	\$770,644,126	\$45,747,991	\$214,782,747	\$260,530,738

TOWN/CITY TAXABLE VALUE ANALYSIS 2006

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>
LAND VALUE	\$60,492,781	\$35,883,200	\$202,874,755	\$178,911,762	\$79,597,350	\$62,693,370
TOTAL ASSESSED	\$402,799,582	\$165,111,648	\$2,388,371,811	\$956,019,652	\$439,262,681	\$433,624,447
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,220,732	\$1,785,567	\$1,295,737	\$0	\$2,699,194	\$2,506,847
VETERANS	\$7,786,799	\$4,135,853	\$19,184,436	\$20,810,988	\$11,278,387	\$7,920,014
CLERGY	\$1,500	\$0	\$7,500	\$7,500	\$5,500	\$3,000
AGRICUL BLDGS	\$814,000	\$256,500	\$49,486	\$613,775	\$1,229,200	\$30,000
AGRICUL LAND	\$4,477,500	\$4,816,000	\$1,905,568	\$1,981,590	\$6,520,012	\$374,380
PARAPLEGIC	\$147,200	\$0	\$0	\$0	\$0	\$117,700
WHOLLY EXEMPT PROPERTY	\$89,763,573	\$3,272,613	\$1,606,019,650	\$145,405,150	\$46,802,914	\$130,706,485
TOTAL TOWN EXEMPTIONS	\$105,211,304	\$14,266,533	\$1,628,462,377	\$168,819,003	\$68,535,207	\$141,658,426
TOTAL TOWN TAXABLE VALUE	\$297,588,278	\$150,845,115	\$759,909,434	\$787,200,649	\$370,727,474	\$291,966,021

	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>
LAND VALUE	\$110,104,700	\$85,713,430	\$61,904,600	\$28,127,325	\$131,415,995	\$66,176,450
TOTAL ASSESSED	\$477,949,995	\$402,128,693	\$337,817,552	\$1,032,641,601	\$898,892,809	\$295,474,486
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,383,121	\$1,285,881	\$506,521	\$609,206	\$6,227,048	\$2,143,673
VETERANS	\$10,858,302	\$10,223,620	\$6,929,668	\$3,088,963	\$3,202,706	\$7,922,348
CLERGY	\$1,500	\$6,000	\$1,500	\$3,000	\$7,500	\$3,000
AGRICUL BLDGS	\$290,393	\$552,475	\$1,044,200	\$769,971	\$162,032	\$2,447,500
AGRICUL LAND	\$2,390,700	\$1,743,242	\$2,554,866	\$2,096,935	\$1,756,674	\$4,756,036
PARAPLEGIC	\$0	\$0	\$0	\$0	\$480,850	\$107,800
WHOLLY EXEMPT PROPERTY	\$42,675,700	\$27,795,023	\$26,267,565	\$255,321,100	\$133,241,184	\$17,447,791
TOTAL TOWN EXEMPTIONS	\$58,599,716	\$41,606,241	\$37,304,320	\$261,889,175	\$145,077,994	\$34,828,148
TOTAL TOWN TAXABLE VALUE	\$419,350,279	\$360,522,452	\$300,513,232	\$770,752,426	\$753,814,815	\$260,646,338

TOWN/CITY TAXABLE VALUE ANALYSIS 2006

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL TOWN/CITY</u>
LAND VALUE	\$94,002,800	\$283,883,163	\$207,762,910	\$1,689,544,591
TOTAL ASSESSED	\$757,135,020	\$2,267,271,472	\$1,277,711,080	\$12,532,212,529
 <u>EXEMPTIONS:</u>				
AGED 0-65	\$7,331,799	\$16,762,857	\$11,751,407	\$59,509,590
VETERANS	\$11,330,836	\$43,854,955	\$40,349,689	\$208,877,564
CLERGY	\$4,500	\$24,000	\$28,500	\$104,500
AGRICUL BLDGS	\$0	\$0	\$0	\$8,259,532
AGRICUL LAND	\$231,642	\$0	\$0	\$35,605,145
PARAPLEGIC	\$0	\$54,000	\$947,200	\$1,854,750
WHOLLY EXEMPT PROPERTY	\$102,789,953	\$919,908,618	\$181,036,546	\$3,728,453,865
 TOTAL TOWN EXEMPTIONS	 \$121,688,730	 \$980,604,430	 \$234,113,342	 \$4,042,664,946
 TOTAL TOWN TAXABLE VALUE	 \$635,446,290	 \$1,286,667,042	 \$1,043,597,738	 \$8,489,547,583

Wholly Exempt Property Analysis Niagara County (2006 Assessment Roll)

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>							
New York State	\$5,300	\$204,800	\$1,359,773,800	\$1,275,900	\$203,600	\$78,404,100	\$1,241,100
Niagara County	\$62,917,000	\$0	\$1,075,000	\$23,027,100	\$907,800	\$0	\$27,100
City/Town/Vill	\$2,101,400	\$791,500	\$16,082,800	\$2,586,600	\$6,416,500	\$2,088,200	\$1,518,200
School	\$11,609,600	\$0	\$128,509,600	\$4,595,900	\$17,784,900	\$0	\$25,782,500
Special Dist Lim	\$0	\$0	\$0	\$221,900	\$0	\$0	\$0
OTB Racing	\$0	\$0	\$0	\$736,200	\$0	\$375,000	\$0
United States\URA\UDC	\$0	\$0	\$16,240,000	\$0	\$168,000	\$37,748,400	\$0
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$8,367,000	\$91,314,600	\$900,600	\$6,857,400	\$7,272,000
TOTAL UNLIMITED PUBLIC	\$76,633,300	\$996,300	\$1,539,548,200	\$123,758,200	\$26,381,400	\$125,473,100	\$35,840,900
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>							
Religious	\$5,591,600	\$1,345,400	\$14,478,700	\$4,952,900	\$8,769,200	\$2,385,500	\$5,593,100
Educ Corp,NonProf,Ment/Moral	\$1,764,200	\$300,000	\$7,236,500	\$9,403,400	\$4,792,800	\$1,646,200	\$450,000
Hospitals	\$0	\$0	\$14,250,000	\$0	\$3,829,000	\$0	\$0
Vet & Hist Org, Fire Dept	\$1,255,600	\$325,200	\$3,907,700	\$1,347,300	\$1,340,200	\$893,200	\$791,700
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$26,320,300	\$150	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$8,611,400	\$1,970,600	\$66,193,200	\$15,703,750	\$18,731,200	\$4,924,900	\$6,834,800
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>							
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$709,000	\$0	\$0	\$0	\$0	\$0	\$0
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>							
Disabled	\$204,003	\$285,713	\$435,490	\$309,100	\$376,364	\$219,150	\$181,535
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$37,800	\$20,815	\$278,250	\$2,395,994	\$557,450	\$912,455	\$83,075
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$2,150,899	\$0	\$0	\$0	\$0	\$0	\$0
Housing Developmt	\$1,354,900	\$0	\$0	\$0	\$756,500	\$0	\$0
Industrial Waste	\$0	\$0	\$0	\$5,943,200	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$3,747,602	\$306,528	\$713,740	\$8,648,294	\$1,690,314	\$1,131,605	\$264,610
GRAND TOTAL	\$89,701,302	\$3,273,428	\$1,606,455,140	\$148,110,244	\$46,802,914	\$131,529,605	\$42,940,310

WHOLLY EXEMPT PROPERTY ANALYSIS NIAGARA COUNTY (2006 ASSESSMENT ROLL)

	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>						
New York State	\$12,730,000	\$1,857,600	\$495,800	\$3,416,500	\$1,291,500	\$1,460,900,000
Niagara County	\$0	\$186,000	\$0	\$392,000	\$1,000	\$88,533,000
City/Town/Vill	\$2,365,300	\$851,700	\$1,681,200	\$2,500,450	\$2,387,000	\$41,370,850
School	\$5,275,000	\$15,172,900	\$6,781,500	\$3,861,700	\$10,330,600	\$229,704,200
Special Dist Lim	\$0	\$527,000	\$0	\$54,353,300	\$0	\$55,102,200
OTB Racing	\$0	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$1,630,800	\$0	\$50,000	\$3,300,200	\$0	\$59,137,400
Indian Res	\$0	\$198,000	\$0	\$0	\$0	\$9,698,000
Industrial Development Agencies	\$0	\$981,165	\$0	\$32,325,334		\$148,018,099
TOTAL UNLIMITED PUBLIC	\$22,001,100	\$19,774,365	\$9,008,500	\$100,149,484	\$14,010,100	\$2,093,574,949
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>						
Religious	\$4,437,350	\$3,719,500	\$1,794,900	\$6,391,500	\$1,258,400	\$60,718,050
Educ Corp,NonProf,Ment/Moral	\$302,900	\$174,500	\$530,200	\$7,658,700	\$453,800	\$34,713,200
Hospitals	\$0	\$0	\$0	\$2,675,000	\$0	\$20,754,000
Vet & Hist Org, Fire Dept	\$922,100	\$1,440,400	\$539,500	\$3,352,950	\$790,100	\$16,905,950
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$11,398,700	\$690,900	\$38,410,050
TOTAL UNLIMITED PRIVATE	\$5,662,350	\$5,334,400	\$2,864,600	\$31,476,850	\$3,193,200	\$171,501,250
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>						
Solar/Wind	\$0	\$0	\$0	\$4,850	\$0	\$4,850
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$0
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$709,000
TOTAL LIMITED PUBLIC	\$0	\$0	\$0	\$4,850	\$0	\$713,850
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>						
Disabled	\$61,120	\$87,650	\$89,850	\$156,955	\$133,300	\$2,540,230
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$127,573	\$247,130	\$18,450	\$2,822,317	\$226,791	\$7,728,100
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$211,750,000	\$0	\$0	\$213,900,899
Housing Developmt	\$0	\$1,147,500	\$0	\$1,610,000	\$0	\$4,868,900
Industrial Waste	\$0	\$0	\$31,698,000	\$0	\$0	\$37,641,200
TOTAL LIMITED PRIVATE	\$188,693	\$1,482,280	\$243,556,300	\$4,589,272	\$360,091	\$266,679,329
GRAND TOTAL	\$27,852,143	\$26,591,045	\$255,429,400	\$136,220,456	\$17,563,391	\$2,532,469,378

WHOLLY EXEMPT PROPERTY ANALYSIS NIAGARA COUNTY (2006 ASSESSMENT ROLL)

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL CITIES</u>	<u>TOTAL COUNTY</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>					
New York State	\$1,550,400	\$279,899,304	\$1,704,600	\$283,154,304	\$1,744,054,304
Niagara County	\$5,192,900	\$5,704,800	\$340,300	\$11,238,000	\$99,771,000
City/Town/Vill	\$11,116,700	\$164,969,300	\$36,087,300	\$212,173,300	\$253,544,150
School	\$26,703,900	\$67,475,700	\$39,623,300	\$133,802,900	\$363,507,100
Special Dist Lim	\$0	\$0	\$0	\$0	\$55,102,200
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$15,008,200	\$10,465,200	\$400,000	\$25,873,400	\$85,010,800
Indian Res	\$0	\$152,369,900	\$0	\$152,369,900	\$162,067,900
Industrial Development Agencies	\$9,224,300	\$123,461,100	\$34,954,677	\$167,640,077	\$315,658,176
TOTAL UNLIMITED PUBLIC	\$68,796,400	\$804,345,304	\$113,110,177	\$986,251,881	\$3,079,826,830
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>					
Religious	\$11,179,680	\$37,666,400	\$26,958,300	\$75,804,380	\$136,522,430
Educ Corp,NonProf,Ment/Moral	\$6,629,600	\$10,271,400	\$3,436,000	\$20,337,000	\$55,050,200
Hospitals	\$6,867,700	\$23,795,300	\$20,254,000	\$50,917,000	\$71,671,000
Vet & Hist Org, Fire Dept	\$753,600	\$1,114,700	\$2,298,300	\$4,166,600	\$21,072,550
Housing,Nursing Hm, Sr Cit Ctr	\$6,605,310	\$30,991,100	\$3,000,000	\$40,596,410	\$79,006,460
TOTAL UNLIMITED PRIVATE	\$32,035,890	\$103,838,900	\$55,946,600	\$191,821,390	\$363,322,640
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>					
Solar/Wind	\$0	\$0	\$0	\$0	\$4,850
Foreclosure, InRem	\$36,600	\$1,392,100	\$76,500	\$1,505,200	\$1,505,200
Housing Authority	\$0	\$0	\$5,500,000	\$5,500,000	\$6,209,000
TOTAL LIMITED PUBLIC	\$36,600	\$1,392,100	\$5,576,500	\$7,005,200	\$7,719,050
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>					
Disabled	\$429,739	\$1,444,837	\$953,942	\$2,828,518	\$5,368,748
RR Ceiling	\$0	\$5,877,903	\$0	\$5,877,903	\$5,877,903
Business Investment	\$1,301,950	\$2,747,764	\$2,364,541	\$6,414,255	\$14,142,355
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$0	\$0	\$213,900,899
Housing Developmt	\$0	\$0	\$857,000	\$857,000	\$5,725,900
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$38,022,200
TOTAL LIMITED PRIVATE	\$1,731,689	\$10,070,504	\$4,556,483	\$16,358,676	\$283,038,005
GRAND TOTAL	\$102,600,579	\$919,646,808	\$179,189,760	\$1,201,437,147	\$3,733,906,525

Real Property Tax Administrative Dates

1/89 rev 3/91, rev 6/92, rev 2/95, rev 1/2002, rev 2/2005, rev 1/2007*

	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	January 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 relevied upon county tax bill in January.

VILLAGE TAX COLLECTION DATES

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

No payments are accepted by County Treasurer in December

PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

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

** Applicable to the 2007 Assessment Roll. This information provided by local Assessors.

MUNICIPALITY	BASE AMOUNT	*MAXIMUM AMOUNT
		(Less than)
Niagara County	18,024.99 (50% exemption)	25,524.99 (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	18,025*	25,525 (10% exemption)
Hartland	12,024 (50% exemption)	17,725 (20% 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	7,200	
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	15,025 (50% exemption)	22,525 (10% exemption)
Medina Central	12,500 (50% exemption)	18,200 (20% exemption)
Newfane Central	18,025*	25,525 (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

MAXIMUM 458(A)

TOWNS	2006 FINAL EQUALIZATION RATE	ALTERNATIVE VETS EXEMPTION						MAXIMUM ASSESSED VALUE	EQUALIZED MAXIMUM ASSESSED VALUE	RPTL 458(5) PRO RATA VETS EXEMPTION (Y=YES)(N=NO)
		WARTIME	VETERAN	COMBAT ZONE	VETERAN	DISABLED	VETERAN			
		15%	MAXIMUM EXEMPT	25%	MAXIMUM EXEMPT	50%	MAXIMUM EXEMPT			
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
HARTLAND	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
MIDDLEPORT(V)	100.00	9,000	9,000	15,000	15,000	60,000	60,000	60,000	60,000	Y
LEWISTON	92.00	12,000	11,040	20,000	18,400	40,000	36,800	80,000	73,600	Y
LEWISTON(V)	92.00	12,000	11,040	20,000	18,400	40,000	36,800	80,000	73,600	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	72.80	12,000	8,736	20,000	14,560	40,000	29,120	80,000	58,240	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	93.00	12,000	11,160	20,000	18,600	40,000	37,200	80,000	74,400	Y
SOMERSET	86.00	18,000	15,480	30,000	25,800	60,000	51,600	120,000	103,200	Y
BARKER(V)	86.00	-	-	-	-	-	-	-	-	N
WHEATFIELD	78.00	12,000	9,360	20,000	15,600	40,000	31,200	80,000	62,400	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	94.00	6,000	5,640	10,000	9,400	20,000	18,800	40,000	37,600	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: 1990-2006																	
Property transfers by year:																	
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MUNICIPALITY	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
CAMBRIA	161	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150	187
HARTLAND	144	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122	102
LEWISTON	467	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440	425
LOCKPORT	695	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443	531
NEWFANE	306	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274	275
NIAGARA	278	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225	285
PENDLETON	147	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147	168
PORTER	208	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193	253
ROYALTON	266	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193	203
SOMERSET	106	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77	98
WHEATFIELD	471	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735	524
WILSON	178	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238	194
TOWN TOTALS	3427	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237	3245
NIAGARA FALLS	2057	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945	2196
NORTH TONAWANDA	983	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902	988
LOCKPORT	716	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683	755
CITY TOTALS	3756	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530	3939
GRAND TOTALS	7183	8176	7449	7051	7266	6456	6810	6760	6307	6068	6364	6063	6625	6296	6514	6767	7184

The above figures do not include partial transfer activity.

During 1991 there were 695 partial transfers												10.3%	"				
During 1992 there were 683 partial transfers												10.5%	"				
During 1993 there were 515 partial transfers												8.2%	"				
During 1994 there were 661 partial transfers												9.3%	"				
During 1995 there were 661 partial transfers												10.9%	"				
During 1996 there were 472 partial transfers												7.4%	"				
During 1997 there were 481 partial transfers												7.9%	"				
During 1998 there were 465 partial transfers												7.4%	"				
During 1999 there were 463 partial transfers												6.8%	"				
During 2000 there were 512 partial transfers												7.5%	"				
During 2001 there were 409 partial transfers												6.3%	"				
During 2002 there were 490 partial transfers												6.5%	"				
During 2003 there were 460 partial transfers												6.5%	"				
During 2004 there were 424 partial transfers												5.7%	"				
During 2005 there were 441 partial transfers												5.4%					
During 2006 there were 545 partial transfers												7.6%					

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.)

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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
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WILSON, NY 14172
751-6764
751-6787 (fax)

YOUNGSTOWN VILLAGE HALL

ATTN: MAUREEN REAGAN
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YOUNGSTOWN, NY 14174
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LEWISTON VILLAGE HALL

ATTN: ANNE WELCH
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LEWISTON, NY 14092
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ROYALTON HARTLAND CENTRAL

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Steve Lunden
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James Ingrasci
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**NIAG WHEATFIELD CENTRAL SCHOOL
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SCHOOL TAX COLLECTORS

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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
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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	Michael White 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 505-2133

**NIAGARA COUNTY LEGISLATURE
2007**

**LEGISLATIVE
DISTRICT**

NAME

TELEPHONE

ADDRESS

CITY

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
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SEVENTEENTH	Richard E. Updegrove	434-2140	4688 Day Rd.	Lockport	14094
EIGHTEENTH	John Syracuse	778-5064	6091 Condren Rd.	Newfane	14108
NINETEENTH	Michael A. Hill	735-3259	3464 Stone Rd.	Middleport	14105

Clyde L. Burmaster, Chairman
William L. Ross, Vice Chairman
Richard E. Updegrove, Majority Leader
Dennis F. Virtuoso, Minority Leader
James B. Sobczyk, Clerk
Niagara County Legislature
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The County of Niagara
Department of Real Property Tax Services

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