

2007-2008
Niagara County
Real Property Tax Statistics Report



*William L. Ross, Chairman
Niagara County Legislature*

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

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

April 7, 2008

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

Dear Mr. Ross:

In accordance with Section 1532 of the New York State Real Property Tax Law, I am herewith submitting the 2007-2008 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,

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

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REPORT ON REAL PROPERTY TAXATION
2007-2008**

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2007-2008 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT
 PER \$1,000 ASSESSED VALUATION

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
CAMBRIA 292000					
IN C LKPT SD***	7.9078740	1.468501		\$22.982	32.3583750
IN NEWFANE SD				\$26.936	36.3123750
IN NIAG-WHFD SD H				\$16.373	25.7493750
IN NIAG-WHFD SD NH				\$22.590	31.9663750
IN STARPOINT SD				\$20.594	29.9703750
IN WILSON SD				\$23.106	32.4823750
HARTLAND 292289					
IN BARKER SD	8.0626910	1.574352		\$15.005	24.6420430
IN MEDINA SD***				\$24.763	34.4000430
IN ROY-HART SD				\$20.838	30.4750430
V MIDDLEPORT 292289					
IN ROY-HART SD	8.0626910	1.571704	\$8.400	\$20.838	38.8723950
LEWISTON 292489					
IN LEW-PORT SD	8.7867710	0.000000		\$23.278	32.0647710
IN NIAG-WHFD SD H				\$18.450	27.2367710
IN NIAG-WHFD SD NH				\$23.959	32.7457710
V LEWISTON 292401					
IN LEW-PORT SD	8.7867710	0.000000	\$6.270	\$23.278	38.3347710
T LOCKPORT 292600					
IN AKRON SD	7.9993000	0.000000		\$16.692	24.6913000
IN C LKPT SD***				\$23.682	31.6813000
IN NEWFANE SD				\$26.936	34.9353000
IN ROY-HART SD				\$20.838	28.8373000
IN STARPOINT SD				\$20.594	28.5933000
NEWFANE 292800					
IN BARKER SD	8.0019390	0.000000		\$15.005	23.0069390
IN NEWFANE SD				\$26.936	34.9379390
IN WILSON SD				\$23.106	31.1079390
NIAGARA 293000					
IN NIAG-WHFD SD H	12.8296980	1.033475		\$27.063	40.9261730
IN NIAG-WHFD SD NH		2.702494		\$36.539	52.0711920
PENDLETON 293200					
IN C LKPT SD***	7.9086670	0.655136		\$23.644	32.2078030
IN STARPOINT SD				\$20.594	29.1578030

2007-2008 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
PORTER 293489					
IN LEW-PORT SD	7.9034010	0.789999		\$20.951	29.6444000
IN WILSON SD				\$23.106	31.7994000
V YOUNGSTOWN 293401					
IN LEW-PORT SD	7.9034010	0.789999	\$5.547	\$20.951	35.1914000
ROYALTON 293689					
IN AKRON SD	9.5645230	3.681846		\$19.910	33.1563690
IN ROY-HART SD				\$24.854	38.1003690
IN STARPOINT SD				\$24.564	37.8103690
V MIDDLEPORT 293601					
IN ROY-HART SD	9.5645230	2.079064	\$8.400	\$24.854	44.8975870
SOMERSET 293889					
IN BARKER SD	10.0268650	2.613905		\$18.757	31.3977700
V BARKER 293801					
IN BARKER SD	10.0268650	2.351213	\$7.500	\$18.757	38.6350780
WHEATFIELD 294000					
IN NIAG-WHFD SD H	10.7023200	0.000000		\$22.372	33.0743200
IN NIAG-WHFD SD NH				\$30.917	41.6193200
IN STARPOINT SD				\$27.830	38.5323200
WILSON 294289					
IN NEWFANE SD	8.5762750	3.659334		\$28.964	41.1996090
IN WILSON SD				\$24.845	37.0806090
V WILSON 294289					
IN WILSON SD	8.5762750	3.654407	\$7.678	\$24.845	44.7536820
C LOCKPORT					
IN C LKPT SD***	8.9419770	15.649000		\$26.449	51.0399770
NIAGARA FALLS					
IN NIA FALLS SD H	8.5705320	16.620000		\$18.440	43.6305320
IN NIA FALLS SD NH		32.770000		\$20.350	61.6905320
NO TONAWANDA					
IN NO TONA SD***	8.6878500	12.620080		\$23.223	44.5309300

*AGGREGATE RATE DOES NOT INCLUDE SPECIAL BENEFIT RATES

***Library tax included in rate

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07V
 Values entered 12/12/07 by TF, Verified by staff 12/1

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
CAMBRIA 292000 TAX LEVY 2008							
County Services	\$7.907874				\$2,364,072		\$2,364,072.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Cambria	\$7.907874		\$298,951,657		\$2,364,072		\$2,364,072.00
Other expenses due County					\$0		\$0.00
WD 203 County water	\$0.632140	c	\$400,703,849		\$253,301		\$253,301.00
Erroneous assmts included in spec districts below							\$260.00
Unpaid school taxes							\$314,145.00
Omitted,formerly exempt, (Ag Pymt+\$)							\$1,705.00
PAY COUNTY TREASURER							\$2,933,483.00
Cambria Town Tax	\$1.468501		\$298,985,167		\$439,060		\$438,800.00
WD 201 Cambria water 1		c					\$0.00
WD 202 Cambria water 2	\$1.000001	c	\$400,851,649		\$400,852		\$400,850.22 *
FP 201 Cambria fire protection	\$1.212140		\$316,548,549		\$383,701		\$383,701.00
RD 201 Refuse		186.00	m	2121.00		\$394,506	\$394,506.00
DR 201 Drainage	\$0.079038		m	\$316,303,849	\$25,000		\$25,000.00
SD 202 Sewer IND CAP	\$0.400001		c	\$236,041,690	\$94,417		\$94,417.00
SD 203 Sewer AVL CAP	\$0.600005	135.00	c PU	\$101,487,425	556.00	\$60,893	\$75,060
Town charges							\$135,953.00
Omitted Taxes							\$0.00
Unpaid refuse							\$0.00
Unpaid water							\$20,091.00
Unpaid sewer							\$964.00
PAY TOWN SUPERVISOR							\$1,894,282.22
CAMBRIA TOWN BUDGET TOTAL					\$1,873,227		
CAMBRIA TOTAL ALL							-\$2 \$4,827,765.22

-Refund Adj Below

Refund Adj 260

\$230,370

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/c

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=HARTLAND 292289/292201 =							
TAX LEVY 2008							
County Services - Hartland/TOV	\$8.062691				\$1,187,611		\$1,187,611.39
NYS Medicaid - Hartland/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.062691		\$147,297,145		\$1,187,611		\$1,187,611.39
County Services-Village/Mdlpt.	\$8.062691				\$37,644		\$37,643.61
NYS Medicaid - Village/Mdlpt.	\$0.000000				\$0		\$0.00
County Tax Rate - Middleport/H	\$8.062691		\$4,668,864		\$37,644		\$37,643.61
"Total" County - Hartland			\$151,966,009		\$1,225,255		\$1,225,255.00
Other expenses due County					\$0		\$0.00
WD 223 County water	\$0.632141	c	\$165,787,259		\$104,801		\$104,801.00
RD291 County Refuse	\$0.091083		\$163,257,659		\$14,870		\$14,870.00
Erroneous assmts included in spec districts below							\$380.00
Unpaid School Taxes							\$184,906.00
Unpaid Village Taxes							\$421.00
Omitted taxes & formerly exempt							\$1,667.00
PAY COUNTY TREASURER							\$1,532,300.00
Hartland Town Tax	\$1.574352		\$147,519,735		\$232,248		\$231,868.00
Hartland Town Tax - Village	\$1.571704		\$4,722,264		\$7,422		\$7,422.00
Total			\$152,241,999		\$239,290		\$239,290
FD 221 Fire Protection	\$1.124542		\$158,286,675		\$178,000		\$178,000.00
WD 221 Water #1	\$2.182853	c	\$149,912,990		\$327,238		\$327,237.99 *
WD 222 Water #2	\$0.110020	c	\$10,525,385		\$1,158		\$1,158.00
RD 221 Refuse		149.66 m PU		1470.00		\$220,000	\$220,000.00
Town charges							\$0.00
Unpaid water							\$26,992.00
PAY TOWN SUPERVISOR							\$992,677.99
HARTLAND TOWN BUDGET TOTAL						\$965,686	
HARTLAND TOTAL ALL						\$0	\$2,524,977.99

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Refund Adj 380

\$239,290

\$328,396

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/C

	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=LEWISTON 292489/292401= TAX LEVY 2008									
County Services - Lewiston/TOV	\$8.786771					\$5,522,731		\$5,522,731.34	
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00	
County Tax Rate - Lewiston/TOV	\$8.786771			\$628,527,974		\$5,522,731		\$5,522,731.34	
County Services-Village/Lewist.	\$8.786771					\$1,169,511		\$1,169,510.66	
NYS Medicaid - Village/Lewist.	\$0.000000					\$0		\$0.00	
County Tax Rate - Vlg. Lewiston	\$8.786771			\$133,099,026		\$1,169,511		\$1,169,510.66	
"Total" County - Lewiston				\$761,627,000		\$6,692,242		\$6,692,242.00	
Other expenses due County						\$0		\$0.00	
WD 259 County water	\$0.702377		c	\$864,977,638		\$607,540		\$607,540.00	
RD 291 County Refuse	\$0.101235			\$786,890,433		\$79,661		\$79,661.00	
Erroneous assmts included in spec districts below								\$132.00	-Refund Adj Below
Unpaid village taxes								\$29,948.00	
Unpaid school taxes								\$784,518.00	
Omitted taxes & formerly exempt								\$6,213.00	
County sewer									
CS 240 Capital	\$0.548510	17.27	PU	\$136,527,986	1292.00	\$74,887	\$22,313	\$97,200.00	
CS 241 Prim Units		131.75	PU		599.00		\$78,918	\$78,918.00	
CS 241 Secondary Units		17.37	SU		607.00		\$10,545	\$10,545.00	
CS 242 Secondary Units		17.37	SU		683.00		\$11,864	\$11,864.00	\$198,527
PAY COUNTY TREASURER								\$8,398,781.00	
Lewiston town tax	\$0.000000			\$635,234,460				\$0.00	
Lewiston town tax village	\$0.000000			\$134,337,119				\$0.00	
Total Lewiston town tax				\$769,571,579		\$0		\$0	
FP 241 Fire	\$1.459500			\$661,006,579		\$964,739		\$964,607.00	Refund Adj132
GS 241 Gas Light - Lewist. Hghts.		482.93			41.00		\$19,800	\$19,800.00	
SD245 South Sewer	\$2.230393		c	\$82,925,304		\$184,956		\$184,956.00	
SD246 South Sewer Non User		8.00	c fee		598.00		\$4,784	\$4,784.00	\$189,740
SD 243 Master Sewer	\$0.080099	105.00	c,mPU	\$613,401,304	4028.00	\$49,133	\$422,940	\$472,073.00	
SD 248 "			c					\$0.15 *	
Total Master sewer								\$472,073.00	
RD 241 Refuse			PU					\$0.00	
WD240 Water	\$0.243700		c	\$856,392,748		\$208,703		\$208,703.00	
Town Charges								\$0.00	
Unpaid water								\$85,311.00	
Unpaid Sewer								\$66,576.00	
PAY TOWN SUPERVISOR								\$2,006,810.15	
LEWISTON TOWN BUDGET TOTAL						\$1,854,923			
LEWISTON TOTAL ALL								\$0	\$10,405,591.15

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07W
 Values entered 12/12/07 by TF, Verified by staff 12/0

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=LOCKPORT 292600=							
TAX LEVY 2008							
County Services	\$7.999300				\$6,452,527		\$6,452,527.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Lockport (Town)	\$7.999300	c	\$806,636,459		\$6,452,527		\$6,452,527.00
Other expenses due County					\$0		\$0.00
WD 263 County water	\$0.632139		\$926,092,596		\$585,419		\$585,419.00
RD 291 County Refuse	\$0.091086		\$879,609,146		\$80,120		\$80,120.00
Unpaid school taxes							\$799,301.00
Erroneous assmts included in spec districts below							\$0.00
Omitted taxes & formerly exempt							\$19,325.00
PAY COUNTY TREASURER							\$7,936,692.00
WD 261 Water 1	\$0.811388	c	\$864,461,899		\$701,414		\$701,416.53 *
WD262 Water #2	\$0.100006	c	\$66,345,697		\$6,635		\$6,635.00
Total water							\$708,052
FP 261 Fire Protection	\$1.129343		\$888,569,820		\$1,003,500		\$1,003,500.00
SD 261 Sewer #3A - Capital	\$2.483768	c	\$680,168,592		\$1,689,381		\$1,689,381.00
SD 261 " " Maintenance	\$1.550804	m	\$640,565,192		\$993,391		\$993,391.00
SD 262 Sewer #3B "	\$0.149998	c	\$226,009,104		\$33,901		\$33,901.00
Total Sewer							\$2,716,673
SD 264 Carlisle Sewer	\$3.150796	c	\$18,498,500		\$58,285		\$58,285.00
SD 265 Lincoln sewer	\$3.150838	c	\$5,563,600		\$17,530		\$17,530.00
RD 261 Refuse(inclds Carlisle)		\$189.74 mPU		5507.58		\$1,045,000	\$1,045,000.00
LD 261 Carlisle Light & Sdwk	\$1.565441	m	\$16,736,500		\$26,200		\$26,200.00
LD 262 Rapids light		\$48.28		58.00		\$2,800	\$2,800.00
Town Charge							\$0.00
Unpaid water							\$134,061.00
Unpaid sewer							\$72,355.00
Unpaid refuse							\$2,560.00
PAY TOWN SUPERVISOR							\$5,787,015.53
LOCKPORT TOWN BUDGET TOTAL						\$5,578,040	
LOCKPORT TOTAL ALL							\$3 \$13,723,707.53

-Refund Adj Below

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/07,

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=NEWFANE 292800=							
TAX LEVY 2008							
County Services	\$8.001939				\$2,997,902		\$2,997,902.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Newfane	\$8.001939		\$374,646,938		\$2,997,902		\$2,997,902.00
Other expenses due County					\$0		\$0.00
WD 283 County Water	\$0.632138	c	\$440,500,268		\$278,457		\$278,457.00
Unpaid School tax							\$503,691.00
Erroneous assmts included in Spec Districts below							\$392.00
Omitted Tax & FE							\$2,447.00
PAY COUNTY TREASURER							\$3,782,889.00
FP281 Fire Protection	\$1.414002		\$399,592,861		\$565,025		\$565,025.00
LD 281 Light	\$0.266293		\$122,045,845		\$32,500		\$32,500.00
RD 281 Refuse		177.58		3943.00		\$700,196	\$700,000.00
WD 281 Water District # 4		c					\$0.00
Water District #4		m					\$0.00
WD 282 Water District #4a		c					\$0.00
WD 284 Water District #1"UNITS"		25 cPU		3658.00		\$91,450	\$91,448.05 *
WD 284 Fee per parcel		5 FEE		4283.00		\$21,415	\$21,415.00
WD 285 Water District "Mobiles"		30 PU		451.00		\$13,530	\$13,530.00
NEWFANE TOWN SEWER							
SS 281 UN&FEE		\$195.92 m PU		2758.60		\$540,468	\$540,272.00
FEE PER PARCEL		\$5.00 FEE		2137.00		\$10,685	\$10,685.00
SS 282(1)1-100'		0.08000173 c PU		250294.59		\$20,024	\$20,024.00
SS 282(2) 101- 300'		0.06000213 c PU		116612.52		\$6,997	\$6,997.00
SS 282(3) > 300'		0.04999269 c PU		82932.12		\$4,146	\$4,146.00
TOTAL TOWN SEWER							\$582,124.00
Unpaid Water							\$89,416.00
Unpaid Sewer							\$78,205.00
Town Charges							\$1,711.00
Omitted Taxes							\$0.00
PAY TOWN SUPERVISOR							\$2,175,374.05
NEWFANE TOWN BUDGET TOTAL						\$2,006,042	
NEWFANE TOTAL ALL							\$5,958,263.05

-Refund Adj Below

Refund Adj 196

\$126,393.05

Refund Adj 196

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB

Values entered 12/12/07 by TF, Verified by staff 12/00/07,

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY		
=NIAGARA 293000 = TAX LEVY 2008									
County Services	\$12.829698				\$3,430,687		\$3,430,687.00		
NYS Medicaid	\$0.000000				\$0		\$0.00		
Total County - Town of Niagara	\$12.829698		\$267,402,009		\$3,430,687		\$3,430,687.00		
Other expenses due County					\$0		\$0.00		
WD 302 COUNTY WTR	\$1.019579	c	\$317,890,897		\$324,115		\$324,115.00		
RD 291 County Refuse					\$0		\$0.00		
UNPD SCH TAX							\$564,112.00		
Erroneous assmts included in Spec Districts below							\$984.00	-Refund Adj Below	
Omitted Tax & FE							\$0.00		
PAY COUNTY TREASURER								\$4,319,898.00	
	HOMESTEAD RATE	N HOMSTD RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD LEVY	TOTAL LEVY	
NIAGARA TOWN HIGHWAY TAX	\$1.033475	2.70249442		\$152,964,282	\$117,910,039	\$158,085	\$318,651	\$475,752.00	\$475,752
DR 301 WI EST DRAIN	n/a	n/a	0.000000	(secnd.units c)	\$849,420				
RD 302 WI EST ROAD	n/a	n/a	0.010198	(secnd.units c)	\$932,184			\$9,506.00	
SD 310 WI EST SEWER	n/a	n/a	0.002879	(secnd.units c)	\$932,184			\$2,684.00	
WD 303 WI EST WATER	n/a	n/a	0.002879	(secnd.units c)	\$932,184			\$2,684.00	\$14,874
								enter levy to adj here!!	
LD 301 NIAG LIGHT	\$0.000000	0.000000	m	\$163,249,160	\$147,764,012	\$0	\$0	\$0.00	
WD 301 NIAG WTR	\$0.456674	0.752875	c	\$163,594,160	\$154,130,312	\$74,709	\$116,041	\$190,749.33	\$190,750
FD 301 NIAGARA FIRE	\$1.047682	1.847316		\$163,249,160	\$147,764,012	\$171,033	\$272,967	\$444,000.00	\$444,000
SD 301 NIAG SEW	\$2.347052	2.347052	c	\$162,301,860	\$148,954,142	\$380,931	\$349,603	\$730,534.00	\$730,534
RD 301 REFUSE	\$0.000000	0.000000	m	\$163,249,160	\$140,113,886	\$0	\$0	\$0.00	
SD307 Wildwood Sewer				Pre Calculated				\$24,499.00	
WD307 Wildwood Water				Pre Calculated				\$13,366.00	\$37,865
UNPAID WTR								\$69,370.00	
UNPAID SEWER								\$62,577.00	
TOWN CHARGE								\$3,240.00	
PAY TOWN SUPERVISOR								\$2,028,961.33	
NIAGARA TOWN BUDGET TOTAL						\$1,893,774			
NIAGARA TOTAL ALL							-\$1	\$6,348,859.33	

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/0:

	AD VAL RATE	UNIT RATE		AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=PENDLETON= SWIS 293200									
TAX LEVY 2008									
County Services	\$7.908667					\$3,380,380		\$3,380,380.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Pendleton	\$7.908667			\$427,427,293		\$3,380,380		\$3,380,380.00	
Other expenses due County						\$0		\$0.00	
WD 324 County Water	\$0.632139		c	\$485,535,276		\$306,926		\$306,926.00	
RD 291 County Refuse	\$0.091086			\$453,516,982		\$41,309		\$41,309.00	
CS320 County Sew Cap	\$0.493661	17.27	PU	\$485,734,142	3137.00	\$239,788	\$54,176	\$293,964.00	
CS 321 " User		131.75	PU		1550.00		\$204,213	\$204,213.00	
CS 321 S.U.		17.37	SU		1752.00		\$30,432	\$30,432.00	
CS 322 S.U. Non User		17.37	SU		1382.00		\$24,005	\$24,005.00	\$552,614
Unpaid School taxes								\$382,902.00	
Erroneous assmts included in Spec Districts below								\$316.00	-Refund Adj Below
Omitted tax & F.Exempt								\$3,512.00	
PAY COUNTY TREASURER								\$4,667,959.00	
Pendleton Town Tax	\$0.655136			\$429,404,026		\$281,318		\$281,002.00	Refund Adj 316
FD 321 Pendl fire	\$0.883299			\$450,305,175		\$397,754		\$397,754.00	
WD 321 WTR #1)	\$0.118100		c	\$453,802,765		\$53,594		\$53,595.84	*
" "	\$0.201401		m	\$422,143,165		\$85,020		\$85,020.00	
WD 322 " #2	\$0.049994		c	\$27,843,276		\$1,392		\$1,392.00	\$140,008
RD 321 Refuse		\$176.00	m PU		2296.00		\$404,096	\$404,096.00	
<i>Sewer #1</i>									
SS 320 GPU		\$60.20	c PU		620.00		\$37,324	\$37,324.00	
SS 321 FEE		\$6.84	c FEE		940.00		\$6,430	\$6,430.00	
SS 321 CAP FT 1' to 200'		\$0.2344012	c PU		120182.84		\$28,171	\$28,171.00	
SS 322 >200'		\$0.0750	c PU		26640.37		\$1,998	\$1,998.00	
SS 323 FEE		\$6.85	c FEE		570.00		\$3,904	\$3,904.00	
Total Sewer #1								\$77,827.00	
<i>Sewer #2</i>									
SS326 GPU		\$32.14	c PU		29.00		\$932	\$932.00	
SS 327 FEE		\$6.83	c FEE		48.00		\$328	\$328.00	
SS 327 1' to 200'		\$0.2343903	c PU		6672.63		\$1,564	\$1,564.00	
SS 328 >200'		\$0.0754	c PU		2691.86		\$203	\$203.00	
Total Sewer #2								\$3,027.00	
<i>Sewer #3</i>									
SS 331 GPU		\$50.50	c PU		8.00		\$404	\$404.00	
SS 332 FEE		\$6.88	c FEE		8.00		\$55	\$55.00	
SS 332 1' to 200'		\$0.2347305	c PU		835.00		\$196	\$196.00	
Total Sewer #3								\$655.00	
Unpaid Sewer								\$11,519.00	
Unpaid Refuse								\$1,033.00	
Unpaid Water								\$16,499.00	
Town Charge								\$650.00	
PAY TOWN SUPERVISOR									
PENDLETON TOWN BUDGET TOTAL								\$1,304,369	\$1,334,069.84
TOTAL PENDLETON ALL								\$2	\$6,002,028.84

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB

Values entered 12/12/07 by TF, Verified by staff 12/00/c

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=PORTER 293489/293401 =							
TAX LEVY 2008							
County Services - Porter/TOV	\$7.903401				\$2,152,918		\$2,152,917.83
NYS Medicaid - Porter/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Porter/TOV	\$7.903401		\$272,403,964		\$2,152,918		\$2,152,917.83
County Services-Village/Ynstwn..	\$7.903401				\$712,807		\$712,807.17
NYS Medicaid - Village/Yngstn.	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Youngstown	\$7.903401		\$90,189,925		\$712,807		\$712,807.17
"Total" County - Porter			\$362,593,889		\$2,865,725		\$2,865,725.00
Other expenses due County					\$0		\$0.00
WD 344 County Water	\$0.632138	c	\$293,624,194		\$185,611		\$185,611.00
RD 291 County Refuse	\$0.091087		\$378,385,176		\$34,466		\$34,466.00
Erroneous assmts included in Spec Districts below							\$0.00
Unpaid Village Tax							\$18,879.00
Unpaid School Tax							\$351,521.00
Ag District payment							
Omitted Tax & FE							\$3,297.00
PAY COUNTY TREASURER							\$3,459,499.00
Porter Town tax TOV	\$0.789999		\$273,269,958		\$215,883		\$215,883.09
Porter Town Tax Vlg.	\$0.789999		\$90,587,310		\$71,564		\$71,563.91
Total			\$363,857,268		\$287,447		\$287,447
RD 341 Refuse		\$0.00		1902.00			\$0.00
LD 341 Ransomvl Light #1	\$0.249985		\$30,217,841		\$7,554		\$7,554.00
FD 341 Yngstwm. Fire	\$0.771998		\$166,645,413		\$128,650		\$128,650.00
FD 342 Ransomvl. Fire	\$2.116500		\$117,154,282		\$247,957		\$247,957.00
RO 347 Mal Grov Road District.		\$300.00	PU	12.00		\$3,600	\$3,600.00
" "		\$50.00	SU	7.00		\$350	\$350.00
SD 344 Porter Lateral		\$0.78	c cPU	10099.55		\$7,875	\$7,876.26 *
" "		\$0.00	cSU	1088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000		\$6,386,700				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		\$250.00	c PU	198.00		\$49,500	\$49,500.00
" " - Undevlp'd		\$50.00	cSU	47.00		\$2,350	\$2,350.00
" " - Non Benefitted		\$5.00	MT	5.00			\$25.00
AP 291 Agr. Dist. Payment							\$0.00
Town Charge							\$340.00
Unpaid Refuse							\$0.00
Unpaid Water							\$36,390.00
Unpaid Sewer							\$13,789.00
PAY TOWN SUPERVISOR							\$785,828.26
PORTER TOWN BUDGET TOTAL						735309.26	
PORTER GRAND TOTAL						\$1	\$4,245,327.26

-Refund Adj Below

\$287,447

\$3,950

\$7,876

\$51,875

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB

Values entered 12/12/07 by TF, Verified by staff 12/00/C

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=ROYALTON 293689/293601 =							
TAX LEVY 2008							
County Services - Royalton/TOV	\$9.564523				\$2,441,086		\$2,441,086.00
NYS Medicaid - Royalton/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Royalton/TOV	\$9.564523		\$255,222,978		\$2,441,086		\$2,441,086.00
County Services-Village/Mdlpt.	\$9.564523				\$426,050		\$426,050.00
NYS Medicaid - Village/Midlpt.	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Middleport	\$9.564523		\$44,544,826		\$426,050		\$426,050.00
"Total" County - Royalton			\$299,767,804		\$2,867,136		\$2,867,136.00
Other expenses due County					\$0		\$0.00
WD 364 County Water	\$0.753982	c	\$336,935,227		\$254,043		\$254,043.00
RD 291 County Refuse	\$0.108643		\$315,216,027		\$34,246		\$34,246.00
Erroneous assmts included in Spec Districts below							\$2,062.00
Unpaid Village Taxes							\$23,757.00
Unpaid School Taxes							\$583,771.00
Omitted Tax & F.Exempt							\$3,911.00
PAY COUNTY TREASURER							\$3,768,926.00
Town Tax(tov)	\$3.681846		\$257,791,078		\$949,147		\$947,085.00
Town Tax(vlg)	\$2.079064		\$44,821,606		\$93,187		\$93,187.00
TOTAL			\$302,612,684		\$1,042,334		\$1,040,272.00
DR 361 Royalton Drainage	\$0.238543	m	\$267,545,322		\$63,821		\$63,821.00
LD 361 Gasport Light	\$0.566529	m	\$27,359,569		\$15,500		\$15,500.00
SD 361 Gasport Sewer O+M	\$5.033239	m	\$26,770,039		\$134,740		\$134,740.00
SD 361 Gasport Sewer Cap	\$0.965409	c	\$32,515,739		\$31,391		\$31,391.00
WD 367 Water Imprv - Pr Un		\$250.00	cPU	2274.00		\$568,500	\$568,487.76 *
WD 367 Water Imprv - Sec Un		\$50.00	cSU	64.00		\$3,200	\$3,200.00
WD 368 Water Unimproved - Pr Un		\$10.00	cPU	596.00		\$5,960	\$5,960.00
WD 368 Water Unimproved - Sec Un		\$1.00	cSU	258.00		\$258	\$258.00
RD362 Refuse		\$167.49	m	2415.00		\$404,500	\$404,500.00
FD 361 Fire Gasport	\$1.173906		\$27,895,766		\$32,747		\$32,747.00
FP 361 Royalton Fire	\$1.473875		\$239,742,891		\$353,351		\$353,351.00
PD361 Paving District			PU				\$0.00
TC 291 Town Charge							\$0.00
UR 291 Unpaid Refuse							\$176.00
US 291 Unpaid Sewer							\$5,761.00
UW 291 Unpaid water							\$66,562.00
PAY TOWN SUPERVISOR							\$2,726,726.76
ROYALTON TOWN BUDGET TOTAL						\$2,654,228	
ROYALTON TOTAL ALL							\$6,495,652.76
							-\$12

\$2,867,136

-Refund Adj Below

Refund Adj 2062

\$577,906

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/07

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
=SOMERSET 293889/293801 =								
TAX LEVY 2008								
County Services - Somerset/TOV	\$10.026865				\$874,281		\$874,281.34	
NYS Medicaid - Somerset/TOV	\$0.000000				\$0		\$0.00	
County Tax Rate - Somerset/TOV	\$10.026865		\$87,193,890		\$874,281		\$874,281.34	
County Services-Village/Barker	\$10.026865				\$153,182		\$153,181.66	
NYS Medicaid - Village/Barker	\$0.000000				\$0		\$0.00	
County Tax Rate - Vlg. Barker	\$10.026865		\$15,277,124		\$153,182		\$153,181.66	
"Total" County - Somerset			\$102,471,014		\$1,027,463		\$1,027,463.00	
Other expenses due County			\$0		\$0		\$0.00	
WD 384 County Water	\$0.790173	c	\$788,034,834		\$622,684		\$622,684.00	
RD 291 County Refuse	\$0.113857		\$776,894,434		\$88,455		\$88,455.00	
Unpaid Village Tax							\$12,237.00	
Unpaid School Tax							\$104,572.00	
Omitted tax & FE							\$0.00	
Erroneous assmts included in Spec Districts below							\$347.00	
PAY COUNTY TREASURER							\$1,855,758.00	
Town Tax TOV	\$2.613905		\$87,326,305		\$228,263		\$227,915.71	
Town Tax VLG	\$2.351213		\$15,313,924		\$36,006		\$36,006.29	
Total			\$102,640,229		\$264,269		\$263,922.00	
FD 381 Fire Protection	\$0.295599		\$761,167,303		\$225,000		\$225,000.00	
LD 381 Light	\$0.600281		\$6,663,550		\$4,000		\$4,000.00	
RD 381 Refuse		\$161.00		876.00		\$141,036	\$141,036.00	
SD 390 Sewer UN	\$0.230003	\$120.00	c cPU	\$46,308,179	745.00	\$10,651	\$89,400	\$100,051.00
SD 391 Sewer < 300'		\$0.20	cPU		66517.00		\$13,303	\$13,303.00
SD 392 Sewer >300'		\$0.02	cPU		12332.70		\$247	\$247.00
SD 393 AES Fixed Amt.		\$288.00	cPU		100.00		\$28,800	\$28,800.00
SD 394 AES		\$0.00	cPU		100.00		\$0.00	\$142,401
WD 381 Water #2	\$0.157617		c	\$763,953,505	\$120,412		\$120,411.85	*
WD 382 Water #2a	\$0.031515		c	\$767,656,503	\$24,193		\$24,193.00	
WD 385 Water	\$0.11		c	\$1,208,700	\$133		\$133.00	\$144,738
Unpaid Refuse							\$0.00	
Unpaid Water							\$9,299.00	
Unpaid Sewer							\$9,162.00	
Town Charge							\$300.00	
PAY TOWN SUPERVISOR							\$939,857.85	
SOMERSET TOWN BUDGET TOTAL						\$921,097		
SOMERSET TOTAL ALL							\$0	\$2,795,615.85

-Refund Adj Below

Refund Adj 347

\$142,401

*

\$144,738

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB Values entered 12/12/07 by TF, Verified by staff 12/00/07	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=WHEATFIELD 294000 =							
TAX LEVY 2008							
County Services	\$10.702320				\$8,104,174		\$8,104,174.00
NYS Medicaid	\$0.000000				\$0		\$0.00
Total County - Wheatfield	\$10.702320		\$757,235,265		\$8,104,174		\$8,104,174.00
Other expenses due County					\$0		\$0.00
WD 404 County Water	\$0.854241	c	\$904,122,581		\$772,339		\$772,339.00
RD 291 County Refuse	\$0.123089		\$826,663,472		\$101,753		\$101,753.00
Unpaid School Taxes							\$859,018.00
County Sewer							
CS 400 County Sewer CAP	\$0.667126	17.270000	\$869,901,550	10736.00	\$580,334	\$185,411	\$765,745.00
CS 401 Primary User Unit		131.750000		9180.00		\$1,209,465	\$1,209,465.00
CS 401 Secondary User		17.370000		9968.00		\$173,144	\$173,144.00
CS 402 Non User - Sec. Un.		17.370000		766.00		\$13,305	\$13,305.00
Erroneous assmts included in Spec Districts below							\$644.00
Omitted Taxes & F.Ex							\$10,901.00
PAY COUNTY TREASURER							\$12,010,488.00
LD 401 Light #1 Frnt. Ft.		0.081359	PU	45772.67		\$3,724	\$3,724.00
LD 402 Light #1 Units		10.000000	PU	366.00		\$3,660	\$3,660.00
LD 403 Light #2		0.000662	SU	7494145.00		\$4,959	\$4,959.00
WD 401 Wheatfield water	none		c				\$0.00
WD 403 Wheatfield water FT.	none		PU				\$0.00
SD 401 Sewer User	\$1.322317		c	\$806,555,650	\$1,066,522		\$1,066,515.52 *
SD 402 Sewer Non User	\$0.399993		c	\$98,701,671	\$39,480		\$39,480.00
WD 406 Summit Water	resident.	0.001138	SU	residential	4686367.00	\$5,332	\$5,332.00
WD 407 Liberty Dr. Water	industr.	0.000430	SU	industrial	7494145.00	\$3,226	\$3,226.00
FP 401 Fire Protection	\$1.017712			\$829,354,192	\$844,044		\$843,400.00
WD 402 Sawyer Dr. Lateral		0.000000	SU	2.00			\$0.00
RD 403 Refuse - USER		135.170000	PU	5758.00		\$778,320	\$778,320.00
" " NON USER		5.000000	SU	1736.00		\$8,680	\$8,680.00
RD 404 Inducon Road		0.000000	SU	7179403.12		\$0	\$0.00
WD 408 Inducon water		0.004128	SU	7179403.12		\$29,637	\$29,637.00
DR 401 Inducon Drainiage		0.002477	SU	7179403.12		\$17,782	\$17,782.00
SD 410 Inducon Sewer		0.006884	SU	7179133.12		\$49,418	\$49,418.00
LD 404 Inducon Light		0.000000	SU	7179403.12			\$0.00
Town Charges							\$800.00
Unpaid Water							\$87,323.00
Unpaid Sewer							\$30,569.00
PAY SUPERVISOR							\$2,972,825.52
WHEATFIELD TOWN BUDGET TOTAL						\$2,854,134	
WHEATFIELD TOTAL ALL						-\$6	\$14,983,313.52

\$2,161,659
-Refund Adj Below

\$12,343

\$0

\$1,105,996

\$8,558

Refund Adj 644

\$787,000

\$96,837

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/07

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNIT TAX LEVY	TOTAL LEVY
=WILSON 294289/294201 =							
TAX LEVY 2008							
County Services - Wilson/TOV	\$8.576275				\$1,857,551		\$1,857,550.79
NYS Medicaid - Wilson/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Wilson/TOV	\$8.576275		\$216,591,800		\$1,857,551		\$1,857,550.79
County Services-Village of Wilson	\$8.576275				\$394,013		\$394,013.21
NYS Medicaid - Village of Wilson	\$0.000000				\$0		\$0.00
County Tax Rate - Vlg. Of Wilson	\$8.576275		\$45,942,232		\$394,013		\$394,013.21
"Total" County - Wilson			\$262,534,032		\$2,251,564		\$2,251,564.00
Other expenses due County					\$0		\$0.00
WD 425 County Water	\$0.679724	c	\$296,293,963		\$201,398		\$201,398.00
RD 291 County Refuse					\$0		\$0.00
Erroneous assmts included in Spec Districts below							\$1,071.00
Unpaid Village tax							\$19,558.00
Unpaid School tax							\$393,032.00
Omitted Taxes & F.EX							\$6,100.00
PAY COUNTY TREASURER							\$2,872,723.00
Town Tax TOV	\$3.659334		\$217,332,950		\$795,294		\$794,222.95
Town Tax VLG	\$3.654407		\$46,025,545		\$168,196		\$168,196.05
Total			\$263,358,495		\$963,490		\$962,419
LD 421 Light #2 - Sunset	\$0.365270	m	\$6,844,250		\$2,500		\$2,500.00
SD 411 Sunset Isl. Sewer	\$0.000000	\$654.61 c	\$6,836,200	84.00	\$54,987		\$54,987.00
WD 421 Water #1	\$0.226707	c	\$232,012,707		\$52,599		\$52,599.32 *
WD 422 Water #2	\$0.000000	c	\$3,148,172				\$0.00
TC 291 Town Charges							\$510.00
Unpaid Water							\$20,675.00
PAY TOWN SUPERVISOR							\$1,093,690.32
WILSON TOWN BUDGET TOTAL					\$1,072,505.32		
WILSON TOTAL ALL							\$0 \$3,966,413.32

\$2,251,564

-Refund Adj Below

Refund Adj 1071

2008 Niagara County/Town Tax Rates

2008 tax rate calculations-Rates 2008.xls 12/11/07WB
 Values entered 12/12/07 by TF, Verified by staff 12/00/07

	AD VAL RATE	UNIT RATE	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
=CITY OF LOCKPORT =SWIS 290900							
						<u>TAX ON F.EXEMPT</u>	
County Services	8.941977				\$5,623,488	\$44,722	\$5,668,210.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.941977		\$628,886,455		\$5,623,488	\$44,722	\$5,668,210.00
RD 291 County Refuse - Lkpt.	0.101206		\$673,536,003		\$68,166		\$68,166.00
Other expenses due County					\$0		\$0.00
Total County - City of Lockport					must be 0----->	\$0	\$5,736,376.00
=CITY OF NIAGARA FALLS = SWIS 291100							
County Services	8.570532				\$10,807,763	\$59,029	\$10,866,792.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.570532		\$1,261,037,643		\$10,807,763	\$59,029	\$10,866,792.00
RD291 County Refuse - Nfalls	0.097942		\$1,452,592,843		\$142,270		\$142,270.00
Other expenses due County					\$0		\$0.00
Total County - Niagara Falls					must be 0----->	\$0	\$11,009,062.00
=CITY OF NORTH TONAWANDA = SWIS 291200							
County Services	8.687850				\$8,989,965	\$43,889	\$9,033,854.00
NYS Medicaid	0.000000				\$0		\$0.00
Total County Services & Medicaid	8.687850		\$1,034,774,460		\$8,989,965	\$43,889	\$9,033,854.00
RD291 County Refuse -NT	0.097943		\$1,142,959,733		\$111,945		\$111,945.00
Other expenses due County					\$0		\$0.00
Total County -North Tonawanda					must be 0----->	\$0	\$9,145,799.00

2007-2008 SCHOOL TAX RATES BY SCHOOL DISTRICT

	RPS Taxable Value	# of Parcels	TAX RATE	Tax Levy
AKRON				
LOCKPORT	\$3,228,208	44	16.692310	\$53,886.25
ROYALTON	\$55,133,172	637	19.919721	\$1,098,237.40
TOTAL	\$58,361,380	681		\$1,152,123.65
BARKER				
HARTLAND	\$72,795,358	949	15.005345	\$1,092,319.46
NEWFANE	\$10,716,716	106	15.005345	\$160,808.14
SOMERSET	\$105,823,005	1524	18.756947	\$1,984,916.50
TOTAL	\$189,335,079	2579		\$3,238,044.10
LEW-PORT				
LEWISTON	\$671,596,991	5398	23.278319	\$15,633,649.00
PORTER	\$309,359,212	2668	20.950558	\$6,481,248.06
TOTAL	\$980,956,203	8066		\$22,114,897.06
LOCKPORT				
LKPT CITY LIBR			0.991851	\$642,090.48
LKPT CITY	\$647,365,668	8032	25.457155	\$16,480,088.15
CAMBRIA LIBR			0.895400	\$6,833.80
CAMBRIA	\$7,632,116	68	22.981603	\$175,398.26
LKPT TN LIB			0.888072	\$510,892.58
LKPT TOWN	\$575,282,816	4809	22.793524	\$13,112,722.67
PEND LIBR			0.886639	\$12,927.14
PENDLETON	\$14,579,928	69	22.756752	\$331,791.81
TOTAL	\$1,244,860,528	12978		\$31,272,744.89
MEDINA				
HARTLAND LIBR			1.343224	\$4,673.05
HARTLAND TN.	\$3,478,984	51	24.763033	\$86,150.20
TOTAL	\$3,478,984	51		\$90,823.25
NEWFANE				
CAMBRIA	\$7,219,133	73	26.936341	\$194,457.03
LOCKPORT	\$50,161,402	514	26.936341	\$1,351,164.63
NEWFANE	\$374,484,964	4190	26.936341	\$10,087,254.69
WILSON	\$4,125,410	47	28.963809	\$119,487.59
TOTAL	\$435,990,909	4824		\$11,752,363.94
NIA-WHEAT				
CAMBRIA H	\$15,998,233	158	16.372786	\$261,935.65
CAMBRIA NH	\$2,321,698	51	22.590380	\$52,448.04
LEWISTON H	\$101,128,953	1189	18.449884	\$1,865,817.45
LEWISTON NH	\$12,219,279	125	23.958823	\$292,759.54
NIAGARA H	\$158,296,585	2889	27.062674	\$4,283,928.88
NIAGARA NH	\$118,066,823	925	36.539209	\$4,314,068.32
WHEATFIELD H	\$521,170,081	5199	22.371708	\$11,659,464.87
WHEATFIELD NH	\$124,078,189	785	30.916516	\$3,836,065.32
TOTAL	\$1,053,279,841	11321		\$26,566,488.07

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2007-2008 SCHOOL TAX RATES BY SCHOOL DISTRICT

	RPS Taxable Value	# of Parcels	TAX RATE	Tax Levy
ROY-HART				
HARTLAND	\$80,615,394	1014	20.837541	\$ 1,679,826.58
LOCKPORT	\$21,654,532	218	20.837541	\$ 451,227.20
ROYALTON	\$253,404,592	3216	24.853937	\$ 6,298,101.77
TOTAL	\$355,674,518	4448		\$ 8,429,155.55
STARPOINT				
CAMBRIA	\$214,006,483	1742	20.594265	\$ 4,407,306.22
LOCKPORT	\$179,062,397	1585	20.594265	\$ 3,687,658.46
PENDLETON	\$423,606,661	2793	20.594265	\$ 8,723,867.83
ROYALTON	\$356,700	2	24.563771	\$ 8,761.90
WHEATFIELD	\$134,136,597	1309	27.830088	\$ 3,733,033.30
TOTAL	\$951,168,838	7431		\$ 20,560,627.71
WILSON				
CAMBRIA	\$60,078,445	541	23.1056874	\$ 1,388,153.77
NEWFANE	\$479,184	10	23.1056874	\$ 11,071.88
PORTER	\$64,639,763	740	23.1056874	\$ 1,493,546.16
WILSON	\$267,587,079	3023	24.8448252	\$ 6,648,154.21
TOTAL	\$392,784,471	4314		\$ 9,540,926.02
NORTH TONAWANDA				
N. TONA.	\$1,099,250,437	12,900	22.180012	\$ 24,381,387.88
N. TONA. LIBR			1.042767	\$ 1,146,263.27
TOTAL	\$1,099,250,437	12,900		\$ 25,527,651.15
NIAGARA FALLS				
HOMESTEAD	\$922,450,985	19,153	18.44	\$ 17,009,996.16
NON-HOMESTEAD	\$396,419,946	3,973	20.35	\$ 8,067,145.90
TOTAL	\$1,318,870,931	23,126		\$ 25,077,142.06
GRAND TOTALS	\$8,084,012,119	92,719		

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2007-2008 SCHOOL TAX RATES BY TOWN & CITY

PER \$1,000 ASSESSED VAUATION

	RPS Taxable Value	Tax Levy	Tax Rate	*	# of Parcels
CAMBRIA					
LOCKPORT SD	\$7,632,116	\$175,398.26	22.981603		68
LIBRARY TAX		\$6,833.80	0.895400		
NEWFANE	\$7,219,133	\$194,457.03	26.936341		73
NIA/WHEAT- H	\$15,998,233	\$261,935.65	16.372786	158	
NIA/WHEAT- NH	\$2,321,698	\$52,448.04	22.590380	51	198
STARPOINT	\$214,006,483	\$4,407,306.22	20.594265		1742
WILSON	\$60,078,445	\$1,388,153.77	23.105687		552
TOTAL	\$307,256,108	\$6,486,532.77			
HARTLAND					
BARKER	\$72,795,358	\$1,092,319.46	15.005345		964
MEDINA	\$3,478,984	\$86,150.20	24.763033		51
LIBRARY TAX		\$4,673.05	1.343224		
ROY HART	\$80,615,394	\$1,679,826.58	20.837541		1014
TOTAL	\$156,889,736	\$2,862,969.28			
LEWISTON					
LEWPORT (V)	\$136,648,761	\$3,180,953.45	23.278319		1196
LEWPORT (T)	\$534,948,230	\$12,452,695.55	23.278319		4300
NIA/WHEAT - H	\$101,128,953	\$1,865,817.45	18.449884	1189	
NIA/WHEAT - NH	\$12,219,279	\$292,759.54	23.958823	125	1290
TOTAL	\$784,945,223	\$17,792,225.99			
LOCKPORT					
AKRON	\$3,228,208	\$53,886.25	16.692310		44
LOCKPORT	\$575,282,816	\$13,112,722.67	22.793524		4949
LIBRARY TAX		\$510,892.58	0.888072		
NEWFANE	\$50,161,402	\$1,351,164.63	26.936341		522
ROY HART	\$21,654,532	\$451,227.20	20.837541		218
STARPOINT	\$179,062,397	\$3,687,658.46	20.594265		1586
TOTAL	\$829,389,355	\$19,167,551.79			
NEWFANE					
BARKER	\$10,716,716	\$160,808.02	15.005345		106
NEWFANE	\$374,484,964	\$10,087,254.69	26.936341		4313
WILSON	\$479,184	\$11,071.88	23.105687		10
TOTAL	\$385,680,864	\$10,259,134.59			
NIAGARA					
NIA/WHEAT - H	\$158,296,585	\$4,283,928.88	27.062674	2889	
NIA/WHEAT - NH	\$118,066,823	\$4,314,068.32	36.539209	925	3814
TOTAL	\$276,363,408	\$8,597,997.20			
PENDLETON					
LOCKPORT	\$14,579,928	\$331,791.81	22.756752		71
LIBRARY TAX		\$12,927.14	0.886639		
STARPOINT	\$423,606,661	\$8,723,867.83	20.594265		2793
TOTAL	\$438,186,589	\$9,068,586.78			

* Parcel count varies due to Splits in Homestead & Non-Homestead areas.

2007-2008 SCHOOL TAX RATES BY TOWN & CITY

PER \$1,000 ASSESSED VALUATION

	RPS Taxable Value	Tax Levy	Tax Rate	*	# of Parcels
PORTER					
LEWPORT (V)	\$93,732,417	\$1,963,746.44	20.950558		925
LEWPORT (T)	\$215,626,795	\$4,517,501.68	20.950558		1803
WILSON	\$64,639,763	\$1,493,546.16	23.1056874		757
TOTAL	\$373,998,975	\$7,974,794.27			
ROYALTON					
AKRON	\$55,133,172	\$1,098,237.40	19.919721		637
ROY HART (V)	\$46,179,252	\$1,147,736.22	24.853937		665
ROY HART (T)	\$207,225,340	\$5,150,365.55	24.853937		2551
STARPOINT	\$356,700	\$8,761.90	24.563771		2
TOTAL	\$308,894,464	\$7,405,101.07			
SOMERSET					
BARKER (V)	\$15,953,131	\$299,232.03	18.756947		246
BARKER (T)	\$89,869,874	\$1,685,684.46	18.756947		1317
TOTAL	\$105,823,005	\$1,984,916.50			
WHEATFIELD					
NIA/WHEAT - H	\$521,170,081	\$11,659,464.87	22.371708	5199	
NIA/WHEAT - NH	\$124,078,189	\$3,836,065.32	30.916516	785	5950
STARPOINT	\$134,136,597	\$3,733,033.30	27.830088		1309
TOTAL	\$779,384,867	\$19,228,563.48			
WILSON					
NEWFANE	\$4,125,410	\$119,487.59	28.963809		47
WILSON (V)	\$47,868,257	\$1,189,278.48	24.8448252		602
WILSON (T)	\$219,718,822	\$5,458,875.73	24.8448252		2471
TOTAL	\$271,712,489	\$6,767,641.79			19282
CITY OF LOCKPORT					
LIBRARY TAX		\$642,090.48	0.991851		
LOCKPORT	\$647,365,668	\$16,480,088.15	25.457155		8312
TOTAL	\$647,365,668	\$17,122,178.63			
NIAGARA FALLS					
N. FALLS - H	\$922,450,985	\$17,009,996.16	18.44	19153	
N. FALLS - NH	\$396,419,946	\$8,067,145.90	20.35	3973	23126
TOTAL	\$1,318,870,931	\$25,077,142.06			
NO. TONAWANDA					
LIBRARY TAX		\$1,146,263.27	1.042767		
NO. TONAWANDA	\$1,099,250,437	\$24,381,387.88	22.180012		12900
TOTAL	\$1,099,250,437	\$25,527,651.15			
GRAND TOTAL	\$8,084,012,119	\$185,323,007.94			93,494

* Parcel count varies due to Splits in Homestead & Non-Homestead areas.

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY
2006-2007 TO 2007-2008

SCHOOL DISTRICT	2006-2007 TAXLEVY	2007-2008 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$1,098,026	\$1,149,799	\$51,773	4.72%
BARKER	\$13,547,645	\$3,238,120	-\$10,309,525	-76.10%
LEWPORT	\$21,841,334	\$22,114,897	\$273,563	1.25%
LOCKPORT	\$31,393,777	\$31,272,745	-\$121,032	-0.39%
MEDINA	\$89,524	\$90,823	\$1,299	1.45%
NEWFANE	\$11,254,227	\$11,752,364	\$498,137	4.43%
NIAG WHEAT	\$26,377,489	\$26,566,488	\$188,999	0.72%
ROY HART	\$8,662,054	\$8,429,155	-\$232,899	-2.69%
STARPOINT	\$20,343,798	\$20,561,022	\$217,224	1.07%
WILSON	\$9,489,418	\$9,540,926	\$51,508	0.54%
NO TONA	\$24,907,566	\$25,527,651	\$620,085	2.49%
NIAG FALLS	\$25,076,688	\$25,077,142	\$454	0.00%
TOTAL	\$194,081,546	\$185,321,134	-\$8,760,412	-4.51%

SCHOOL TAXABLE TOTALS COMPARISON

2006-2007 TO 2007-2008

USING FINAL EQUALIZATION RATES

2007 taxable entered 2/15/08

2/15/08 entered eq rates

	2006		2006		Full Taxable		2007		2007		Full Taxable		Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
	Taxable	%	EQ Rate		Value	%	Taxable	%	EQ Rate	Value	%						
AKRON																	
Lockport -T	\$3,129,485	5.46%	100.00%		\$3,129,485	5.09%	\$3,228,208	5.54%	100.00%	\$3,228,208	4.69%		\$98,723	0.08%	0.00%	\$98,723	-0.41%
Royalton	\$54,218,912	94.54%	93.00%		\$58,299,905	94.91%	\$55,044,127	94.46%	83.84%	\$65,653,777	95.31%		\$825,215	-0.08%	-9.16%	\$7,353,872	0.41%
TOTAL	\$57,348,397	100.00%			\$61,429,390	100.00%	\$58,272,335	100.00%		\$68,881,985	100.00%		\$923,938	0.00%	-9.16%	\$7,452,595	0.00%
BARKER																	
Hartlnd	\$71,757,944	8.38%	100.00%		\$71,757,944	7.31%	\$7,279,358	5.88%	100.00%	\$7,279,358	4.84%		(\$64,478,586)	-2.50%	0.00%	(\$64,478,586)	-2.46%
Newfane	\$10,531,816	1.23%	100.00%		\$10,531,816	1.07%	\$10,721,922	8.66%	100.00%	\$10,721,922	7.13%		\$190,106	7.43%	0.00%	\$190,106	6.06%
Somerset	\$773,795,210	90.39%	86.00%		\$899,761,872	91.62%	\$105,822,915	85.46%	80.00%	\$132,278,644	88.02%		(\$667,972,295)	-4.93%	-6.00%	(\$767,483,228)	-3.60%
TOTAL	\$856,084,970	100.00%			\$982,051,632	100.00%	\$123,824,195	100.00%		\$150,279,924	100.00%		(\$732,260,775)	0.00%	-6.00%	(\$831,771,708)	0.00%
LEWISTON-PORTER																	
Lewiston	\$663,345,226	68.40%	92.00%		\$721,027,420	70.18%	\$671,604,491	68.46%	90.00%	\$746,227,212	70.69%		\$8,259,265	0.06%	-2.00%	\$25,199,793	0.52%
Porter	\$306,422,462	31.60%	100.00%		\$306,422,462	29.82%	\$309,363,712	31.54%	100.00%	\$309,363,712	29.31%		\$2,941,250	-0.06%	0.00%	\$2,941,250	-0.52%
TOTAL	\$969,767,688	100.00%			\$1,027,449,882	100.00%	\$980,968,203	100.00%		\$1,055,590,924	100.00%		\$11,200,515	0.00%	-2.00%	\$28,141,043	0.00%
LOCKPORT (CITY)																	
Lockport-C	\$648,504,038	52.81%	94.00%		\$689,897,913	54.35%	\$647,365,668	52.00%	90.00%	\$719,295,187	54.62%		(\$1,138,370)	-0.81%	-4.00%	\$29,397,274	0.28%
Cambria	\$7,487,230	0.61%	100.00%		\$7,487,230	0.59%	\$7,632,116	0.61%	100.00%	\$7,632,116	0.58%		\$144,886	0.00%	0.00%	\$144,886	-0.01%
Lockport-T	\$558,069,519	45.44%	100.00%		\$558,069,519	43.96%	\$575,282,816	46.21%	100.00%	\$575,282,816	43.69%		\$17,213,297	0.77%	0.00%	\$17,213,297	-0.27%
Pendleton	\$13,957,677	1.14%	100.00%		\$13,957,677	1.10%	\$14,579,928	1.17%	100.00%	\$14,579,928	1.11%		\$622,251	0.03%	0.00%	\$622,251	0.01%
TOTAL	\$1,228,018,464	100.00%			\$1,269,412,339	100.00%	\$1,244,860,528	100.00%		\$1,316,790,047	100.00%		\$16,842,064	0.00%	-4.00%	\$47,377,708	0.00%
MEDINA																	
Hartland	\$3,487,192	100.00%	100.00%		\$3,487,192	100.00%	\$3,478,984	100.00%	100.00%	\$3,478,984	100.00%		(\$8,208)	100.00%	0.00%	(\$8,208)	100.00%
TOTAL	\$3,487,192	100.00%			\$3,487,192	100.00%	\$3,478,984	100.00%		\$3,478,984	100.00%		(\$8,208)	100.00%		(\$8,208)	100.00%
NEWFANE CENTRAL																	
Cambria	\$7,158,397	1.66%	100.00%		\$7,158,397	1.66%	\$7,219,133	1.66%	100.00%	\$7,219,133	1.65%		\$60,736	0.00%	0.00%	\$60,736	-0.01%
Lockport-T	\$49,137,401	11.40%	100.00%		\$49,137,401	11.40%	\$50,161,402	11.51%	100.00%	\$50,161,402	11.50%		\$1,024,001	0.11%	0.00%	\$1,024,001	0.10%
Newfane	\$370,841,159	86.00%	100.00%		\$370,841,159	86.00%	\$374,484,964	85.89%	100.00%	\$374,484,964	85.83%		\$3,643,805	-0.11%	0.00%	\$3,643,805	-0.17%
Wilson	\$4,055,057	0.94%	100.00%		\$4,055,057	0.94%	\$4,125,410	0.95%	93.00%	\$4,435,925	1.02%		\$70,353	0.01%	-7.00%	\$380,868	0.08%
TOTAL	\$431,192,014	100.00%			\$431,192,014	100.00%	\$435,990,909	100.00%		\$436,301,424	100.00%		\$4,798,895	0.00%	-7.00%	\$5,109,410	0.00%
NIAGARA-WHEATFIELD																	
Cambria	\$18,165,709	1.71%	100.00%		\$18,165,709	1.33%	\$18,319,931	1.74%	100.00%	\$18,319,931	1.25%		\$154,222	0.03%	0.00%	\$154,222	-0.08%
Lewiston	\$112,964,134	10.62%	92.00%		\$122,787,102	9.00%	\$113,348,232	10.76%	90.00%	\$125,942,480	8.61%		\$384,098	0.14%	-2.00%	\$3,155,378	-0.39%
Niagara	\$300,040,452	28.21%	72.80%		\$412,143,478	30.22%	\$276,363,408	26.24%	62.00%	\$445,747,432	30.49%		(\$23,677,044)	-1.98%	-10.80%	\$33,603,954	0.27%
Wheatfield	\$632,267,938	59.46%	78.00%		\$810,599,921	59.44%	\$645,248,270	61.26%	74.00%	\$871,957,122	59.64%		\$12,980,332	1.81%	-4.00%	\$61,357,201	0.20%
TOTAL	\$1,063,438,233	100.00%			\$1,363,696,210	100.00%	\$1,053,279,841	100.00%		\$1,461,966,965	100.00%		(\$10,158,392)	0.00%	-16.80%	\$98,270,755	0.00%

SCHOOL TAXABLE TOTALS COMPARISON

2006-2007 TO 2007-2008

USING FINAL EQUALIZATION RATES

2007 taxable entered 2/15/08

2/14/2008 entered eq rates

	2006		2006		Full Taxable		2007		2007		Full Taxable		Taxable	%	EQ Rate	Full Value	%
	Taxable	%	EQ Rate	Value	%	Taxable	%	EQ Rate	Value	%	Diff	DIFF	Diff	Diff	Diff	Diff	Diff
ROYALTON-HARTLAND																	
Hartland	\$80,128,824	22.69%	100.00%	\$80,128,824	21.54%	\$80,615,394	22.67%	100.00%	\$80,615,394	19.93%	\$486,570	-0.03%	0.00%	\$486,570	-1.61%		
Lockport	\$20,918,423	5.92%	100.00%	\$20,918,423	5.62%	\$21,654,532	6.09%	100.00%	\$21,654,532	5.35%	\$736,109	0.16%	0.00%	\$736,109	-0.27%		
Royalton	\$252,034,351	71.38%	93.00%	\$271,004,678	72.84%	\$253,404,592	71.25%	83.84%	\$302,247,844	74.72%	\$1,370,241	-0.14%	-9.16%	\$31,243,165	1.88%		
TOTAL	\$353,081,598	100.00%		\$372,051,925	100.00%	\$355,674,518	100.00%		\$404,517,770	100.00%	\$2,592,920	0.00%	-9.16%	\$32,465,844	0.00%		
STARPOINT																	
Cambria	\$212,661,794	22.98%	100.00%	\$212,661,794	22.13%	\$214,006,483	21.44%	100.00%	\$214,006,483	20.15%	\$1,344,689	-1.55%	0.00%	\$1,344,689	-1.98%		
Lockport	\$171,479,136	18.53%	100.00%	\$171,479,136	17.85%	\$179,062,397	17.94%	100.00%	\$179,062,397	16.86%	\$7,583,261	-0.60%	0.00%	\$7,583,261	-0.99%		
Pendleton	\$414,646,641	44.81%	100.00%	\$414,646,641	43.15%	\$423,606,661	42.43%	100.00%	\$423,606,661	39.88%	\$8,960,020	-2.38%	0.00%	\$8,960,020	-3.27%		
Royalton	\$356,700	0.04%	93.00%	\$383,548	0.04%	\$425,453	0.04%	83.84%	\$507,458	0.05%	\$68,753	0.00%	-9.16%	\$123,910	0.01%		
Wheatfield	\$126,172,879	13.64%	78.00%	\$161,760,101	16.83%	\$181,284,803	18.16%	74.00%	\$244,979,464	23.06%	\$55,111,924	4.52%	-4.00%	\$83,219,362	6.23%		
TOTAL	\$925,317,150	100.00%		\$960,931,221	100.00%	\$998,385,797	100.00%		\$1,062,162,463	100.00%	\$73,068,647	0.00%	-13.16%	\$101,231,242	0.00%		
WILSON CSD																	
Cambria	\$59,689,195	15.33%	100.00%	\$59,689,195	15.33%	\$60,078,445	15.30%	100.00%	\$60,078,445	14.55%	\$389,250	-0.04%	0.00%	\$389,250	-0.78%		
Newfane	\$476,072	0.12%	100.00%	\$476,072	0.12%	\$479,184	0.12%	100.00%	\$479,184	0.12%	\$3,112	0.00%	0.00%	\$3,112	-0.01%		
Porter	\$64,090,451	16.46%	100.00%	\$64,090,451	16.46%	\$64,639,763	16.46%	100.00%	\$64,639,763	15.65%	\$549,312	0.00%	0.00%	\$549,312	-0.81%		
Wilson	\$265,082,735	68.09%	100.00%	\$265,082,735	68.09%	\$267,587,079	68.13%	93.00%	\$287,728,042	69.68%	\$2,504,344	0.04%	-7.00%	\$22,645,307	1.59%		
TOTAL	\$389,338,453	100.00%		\$389,338,453	100.00%	\$392,784,471	100.00%		\$412,925,434	100.00%	\$3,446,018	0.00%	-7.00%	\$23,586,981	0.00%		
NO TONAWANDA																	
Homestead	\$1,084,868,333	100.00%	100.00%	\$1,084,868,333	100.00%	\$1,099,250,437	100.00%	93.00%	\$1,181,989,717	100.00%	\$14,382,104	0.00%	-7.00%	\$97,121,384	0.00%		
on-homestead		0.00%	100.00%	\$0	0.00%			93.00%	\$0		\$0	0.00%	-7.00%	\$0	0.00%		
TOTAL	\$1,084,868,333	100.00%		\$1,084,868,333	100.00%	\$1,099,250,437	100.00%		\$1,181,989,717	100.00%	\$14,382,104	0.00%	-14.00%	\$97,121,384	0.00%		
NIAGARA FALLS																	
Homestead	\$921,765,558	69.22%	100.00%	\$921,765,558	69.22%	\$922,450,985	69.94%	93.00%	\$991,882,780	69.94%	\$685,427	0.72%	-7.00%	\$70,117,222	0.72%		
on-homestead	\$409,917,372	30.78%	100.00%	\$409,917,372	30.78%	\$396,419,946	30.06%	93.00%	\$426,258,006	30.06%	(\$13,497,426)	-0.72%	-7.00%	\$16,340,634	-0.72%		
TOTAL	\$1,331,682,930	100.00%		\$1,331,682,930	100.00%	\$1,318,870,931	100.00%		\$1,418,140,786	100.00%	(\$12,811,999)	0.00%	-14.00%	\$86,457,856	0.00%		
GRAND TOTALS																	
	\$8,693,625,422			\$9,277,591,521		\$8,065,641,149			\$8,973,026,422		-\$627,984,273			-\$304,565,099			

Niagara County, New York
2008 Abstract of taxes levied:

Payable to the Niagara County Treasurer:

Chargebacks included in 2007 tax levy

Municipality:	2008	Town	Other	Town/City	"Actual"	Net	Chargebacks included in 2007 tax levy					Total
	County	Direct	To the	"Total" RPTL	Pro-Rata		County	Comm	Assmt.De	Erroneous	Election	
	Levy	Payments	Levy	520 Pro-Rata	520 Pro-Rata	Levy	College	pt.	Assmt.	Expenses	backs	
Cambria	\$2,339,788	\$0	\$0	\$7,124	\$1,705	\$2,334,369	\$15,000	\$6,925	\$260	\$9,483	\$31,668	
Hartland	\$1,187,212	\$0	\$0	\$3,615	\$1,667	\$1,185,264	\$30,000	\$5,149	\$380	\$6,509	\$42,038	
Lewiston	\$6,627,472	\$0	\$0	\$20,179	\$6,213	\$6,613,506	\$40,000	\$15,515	\$132	\$29,434	\$85,081	
Lockport(t)	\$6,316,743	\$0	\$0	\$19,233	\$19,325	\$6,316,835	\$95,000	\$17,952	\$0	\$42,065	\$155,017	
Newfane	\$2,937,629	\$0	\$0	\$8,944	\$2,447	\$2,931,132	\$40,000	\$10,347	\$392	\$18,870	\$69,609	
Niagara	\$3,396,765	\$0	\$0	\$10,342	\$0	\$3,386,423	\$20,000	\$8,901	\$984	\$15,363	\$45,248	
Pendleton	\$3,335,288	\$0	\$0	\$10,155	\$3,512	\$3,328,645	\$35,000	\$6,769	\$316	\$13,478	\$55,563	
Porter	\$2,833,503	\$0	\$0	\$8,627	\$3,297	\$2,828,173	\$20,000	\$8,335	\$0	\$12,514	\$40,849	
Royalton	\$2,801,268	\$0	\$0	\$8,529	\$3,911	\$2,796,650	\$45,000	\$9,145	\$2,062	\$20,252	\$76,459	
Somerset	\$1,005,234	\$0	\$0	\$3,061	\$0	\$1,002,173	\$15,000	\$4,211	\$347	\$6,079	\$25,637	
Wheatfield	\$8,023,038	\$0	\$0	\$24,428	\$10,901	\$8,009,511	\$65,000	\$15,699	\$644	\$24,865	\$106,208	
Wilson	\$2,208,711	\$0	\$0	\$6,725	\$6,100	\$2,208,086	\$30,000	\$7,466	\$1,071	\$12,112	\$50,649	
Lockport(c)	\$5,464,897	\$0	\$0	\$16,639	\$44,722	\$5,492,980	\$85,000	\$22,112	\$0	\$68,118	\$175,230	
Niagara Falls	\$10,625,274	\$0	\$0	\$32,351	\$59,029	\$10,651,952	\$95,000	\$2,100	\$0	\$117,740	\$214,840	
North Tonawanda	\$8,791,021	\$0	\$0	\$26,766	\$43,889	\$8,808,144	\$120,000	\$33,630	\$0	\$72,080	\$225,710	
TOTAL	\$67,893,843	\$0	\$0	\$ 206,718	\$206,718	\$67,893,843	\$750,000	\$174,256	\$6,588	\$468,962	\$1,399,806	

Niagara County, New York
2008 Abstract of taxes levied:
Payable to the Niagara County Treasurer:

Municipality	Agri-cultural Payment	Total Niagara County Levy Items	County Water District	County Refuse District	County Sewer District	2006-2007 Village Relevy	2006-2007 School Relevy	Total to County Treasurer
Cambria	\$0	\$2,366,037	\$253,301	\$0	\$0	\$0	\$314,145	\$2,933,483
Hartland		\$1,227,302	\$104,801	\$14,870	\$0	\$421	\$184,906	\$1,532,300
Lewiston		\$6,698,587	\$607,540	\$79,661	\$198,527	\$29,948	\$784,518	\$8,398,781
Lockport		\$6,471,852	\$585,419	\$80,120	\$0	\$0	\$799,301	\$7,936,692
Newfane		\$3,000,741	\$278,457	\$0	\$0	\$0	\$503,691	\$3,782,889
Niagara		\$3,431,671	\$324,115	\$0	\$0	\$0	\$564,112	\$4,319,898
Pendleton		\$3,384,208	\$306,926	\$41,309	\$552,614	\$0	\$382,902	\$4,667,959
Porter	\$0	\$2,869,022	\$185,611	\$34,466	\$0	\$18,879	\$351,521	\$3,459,499
Royalton		\$2,873,109	\$254,043	\$34,246	\$0	\$23,757	\$583,771	\$3,768,926
Somerset		\$1,027,810	\$622,684	\$88,455	\$0	\$12,237	\$104,572	\$1,855,758
Wheatfield		\$8,115,719	\$772,339	\$101,753	\$2,161,659	\$0	\$859,018	\$12,010,488
Wilson		\$2,258,735	\$201,398	\$0	\$0	\$19,558	\$393,032	\$2,872,723
Lockport ©		\$5,668,210	\$0	\$68,166	\$0	\$0	\$0	\$5,736,376
Niagara Falls		\$10,866,792	\$0	\$142,270	\$0	\$0	\$0	\$11,009,062
North Tonawanda		\$9,033,854	\$0	\$111,945	\$0	\$0	\$0	\$9,145,799
TOTAL	\$0	\$69,293,649	\$4,496,634	\$797,261	\$2,912,800	\$104,800	\$5,825,489	\$83,430,633

Niagara County, New York

2008 Abstract of taxes Levied

Payable to the Town Supervisor:

<u>Municipality:</u>	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
Cambria	\$0	\$438,800	\$1,434,427.22	\$21,055	\$1,894,282.22	\$4,827,765.22
Hartland	\$239,290	\$0	\$726,395.99	\$26,992	\$992,677.99	\$2,524,977.99
Lewiston	\$0	\$0	\$1,854,923.15	\$151,887	\$2,006,810.15	\$10,405,591.15
Lockport(t)	\$0	\$0	\$5,578,039.53	\$208,976	\$5,787,015.53	\$13,723,707.53
Newfane	\$0	\$0	\$2,006,042.05	\$169,331	\$2,175,374.05	\$5,958,263.05
Niagara	\$0	\$475,752	\$1,418,022.33	\$135,187	\$2,028,961.33	\$6,348,859.33
Pendleton	\$0	\$281,002	\$1,023,366.84	\$29,701	\$1,334,069.84	\$6,002,028.84
Porter	\$287,447	\$0	\$447,862.26	\$50,520	\$785,828.26	\$4,245,327.26
Royalton	\$494,151	\$546,121	\$1,613,955.76	\$72,498	\$2,726,726.76	\$6,495,652.76
Somerset	\$241,329	\$22,593	\$657,174.85	\$18,762	\$939,857.85	\$2,795,615.85
Wheatfield	\$0	\$0	\$2,854,133.52	\$118,692	\$2,972,825.52	\$14,983,313.52
Wilson	\$570,889	\$391,530	\$110,086.32	\$21,185	\$1,093,690.32	\$3,966,413.32
Lockport(c)						\$5,736,376.00
Niagara Falls						\$11,009,062.00
North Tonawanda						\$9,145,799.00
TOTAL	\$1,833,106	\$2,155,798	\$19,724,429.82	\$1,024,786	\$24,738,119.82	\$108,168,752.82

2008 NIAGARA COUNTY TAX LEVY DATA

<u>TOWN/CITY</u>	<u>PAY SUPERVISOR</u>	<u>PAY TREASURER</u>	<u>TOTAL LEVY</u>
CAMBRIA	\$1,894,282.22	\$2,933,483.00	\$4,827,765.22
HARTLAND	\$992,677.99	\$1,532,300.00	\$2,524,977.99
LEWISTON	\$2,006,810.15	\$8,398,781.00	\$10,405,591.15
LOCKPORT	\$5,787,015.53	\$7,936,692.00	\$13,723,707.53
NEWFANE	\$2,175,374.05	\$3,782,889.00	\$5,958,263.05
NIAGARA	\$2,028,961.33	\$4,319,898.00	\$6,348,859.33
PENDLETON	\$1,334,069.84	\$4,667,959.00	\$6,002,028.84
PORTER	\$785,828.26	\$3,459,499.00	\$4,245,327.26
ROYALTON	\$2,726,726.76	\$3,768,926.00	\$6,495,652.76
SOMERSET	\$939,857.85	\$1,855,758.00	\$2,795,615.85
WHEATFIELD	\$2,972,825.52	\$12,010,488.00	\$14,983,313.52
WILSON	\$1,093,690.32	\$2,872,723.00	\$3,966,413.32
TOTAL TOWNS	\$24,738,119.82	\$57,539,396.00	\$82,277,515.82
LOCKPORT		\$5,736,376.00	\$5,736,376.00
NIAG FALLS		\$11,009,062.00	\$11,009,062.00
N.TONAWANDA		\$9,145,799.00	\$9,145,799.00
TOTAL CITIES		\$25,891,237.00	\$25,891,237.00
TOTAL ALL	\$24,738,119.82	\$83,430,633.00	\$108,168,752.82

2008 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

FILENAME: taxes2007\co.water2007

9/27/07 Taxable values entrd 10/29/07 wb (wb 2007 Eq Rates 8/16/07)

Tax amt rec'd from dist entrd 8/16/07 wbjr

TOWN	CODE	2007 TAXABLE VALUE	2005 EQ.RATE	PROJECTED EQ. FULL VALUE	2008 Tax Levy per budget	TAX RATE 2008 budget	% OF 2006 TAX LEVY
CAMBRIA	WD203	\$400,703,849	100.00	\$400,703,849	\$253,301	\$0.632139	5.6%
HARTLAND	WD223	\$165,787,259	100.00	\$165,787,259	\$104,801	\$0.632139	2.3%
LEWISTON	WD259	\$864,977,638	90.00	\$961,086,264	\$607,540	\$0.702377	13.5%
LOCKPORT	WD263	\$926,092,596	100.00	\$926,092,596	\$585,419	\$0.632139	13.0%
NEWFANE	WD283	\$440,500,268	100.00	\$440,500,268	\$278,457	\$0.632139	6.2%
NIAGARA	WD302	\$317,890,897	62.00	\$512,727,253	\$324,115	\$1.019579	7.2%
PENDLETON	WD324	\$485,535,276	100.00	\$485,535,276	\$306,926	\$0.632139	6.8%
PORTER	WD344	\$293,624,194	100.00	\$293,624,194	\$185,611	\$0.632139	4.1%
ROYALTON	WD364	\$336,935,227	83.84	\$401,878,849	\$254,043	\$0.753983	5.6%
SOMERSET	WD384	\$788,034,834	80.00	\$985,043,543	\$622,684	\$0.790174	13.8%
WHEATFIELD	WD404	\$904,122,581	74.00	\$1,221,787,272	\$772,339	\$0.854242	17.2%
WILSON	WD425	\$296,293,963	93.00	\$318,595,659	\$201,397	\$0.679719	4.5%
GRAND TOTALS		\$6,220,498,582		\$7,113,362,282	\$4,496,634	\$0.716076	

AVG EQ.FULL VALUE RATE = \$0.67

Niagara County Sewer District

2008 Tax levy

	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$146,398	\$99,383	\$245,781	\$245,781	\$0
Lewiston	\$97,198	\$101,328	\$198,527		\$198,527
Lockport	\$402,084	\$964,367	\$1,366,452	\$1,366,452	\$0
Niagara	\$225,521	\$421,488	\$647,008	\$647,008	\$0
Pendleton	\$293,957	\$258,657	\$552,614		\$552,614
Wheatfield	\$765,718	\$1,395,941	\$2,161,660		\$2,161,660
TOTALS	\$1,930,877	\$3,241,164	\$5,172,041	\$2,259,241	\$2,912,800

2008 County Refuse District tax rate calculations

2007 Final Assessment Roll Data

TOWN/CITY	NUMBER OF PARCELS	2007 TAXABLE VALUE*	NYS 2007 EQ RATES	2007 EQUALIZED FULL VALUE	%	2008 SHARE/LEVY	2008 Net tax Levy	2008 "Actual" Tax Rate	2007 "Actual" Tax Rate
CITY OF LOCKPORT	8,312	\$673,536,003	90.00%	\$748,373,337	8.6%	\$68,166	\$68,166	0.101	\$0.10
CITY OF NIAGARA FALLS	23,126	\$1,452,592,843	93.00%	\$1,561,927,788	17.8%	\$142,270	\$142,270	0.098	\$0.10
CITY OF N. TONAWANDA	12,900	\$1,142,959,733	93.00%	\$1,228,988,960	14.0%	\$111,944	\$111,944	0.098	\$0.10
HARTLAND	2,029	\$163,257,659	100.00%	\$163,257,659	1.9%	\$14,870	\$14,871	0.091	\$0.10
LEWISTON	6,786	\$787,111,433	90.00%	\$874,568,259	10.0%	\$79,661	\$79,661	0.101	\$0.10
LOCKPORT(TOWN)	7,319	\$879,609,146	100.00%	\$879,609,146	10.0%	\$80,120	\$80,120	0.091	\$0.10
PENDLETON	2,864	\$453,516,982	100.00%	\$453,516,982	5.2%	\$41,309	\$41,309	0.091	\$0.10
PORTER	3,485	\$378,385,176	100.00%	\$378,385,176	4.3%	\$34,466	\$34,466	0.091	\$0.10
ROYALTON	3,855	\$315,216,027	83.84%	\$375,973,315	4.3%	\$34,246	\$34,246	0.109	\$0.10
SOMERSET	1,563	\$776,894,434	80.00%	\$971,118,043	11.1%	\$88,455	\$88,455	0.114	\$0.11
WHEATFIELD	7,259	\$826,663,472	74.00%	\$1,117,112,800	12.8%	\$101,753	\$101,753	0.123	\$0.12
TOTAL	79,498	\$7,849,742,908		\$8,752,831,464	100.0%	\$797,261	\$797,261		
							Avg tax rate	0.102	\$0.10

RETURNED SCHOOL TAXES 2007-2008 PER NIAGARA COUNTY TREASURER

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>		<u>TAX+3%</u>	<u>TAX+3%+7%</u>
AKRON			NIAG WHEAT		
LOCKPORT	\$3,273.56	\$3,502.71	CAMBRIA	\$8,605.02	\$9,207.37
ROYALTON	\$56,814.77	\$60,791.80	LEWSTN	\$77,873.15	\$83,324.27
	-----	-----	NIAGARA	\$527,207.59	\$564,112.12
TOTAL	\$60,088.33	\$64,294.51	WHEATFLD	\$638,835.84	\$683,554.35
				-----	-----
BARKER			TOTAL	\$1,252,521.60	\$1,340,198.11
HARTLAND	\$75,151.17	\$80,411.75			
NEWFANE	\$8,014.29	\$8,575.29	ROYAL HART		
SOMERSET	\$97,730.31	\$104,571.43	HARTLAND	\$89,940.70	\$96,236.55
	-----	-----	LOCKPORT	\$27,656.78	\$29,592.75
TOTAL	\$180,895.77	\$193,558.47	ROYALTON	\$488,765.64	\$522,979.23
				-----	-----
LEW-PORT			TOTAL	\$606,363.12	\$648,808.53
LEWISTON	\$655,321.00	\$701,193.47			
PORTER	\$262,249.94	\$280,607.44	STARPOINT		
	-----	-----	CAMBRIA	\$199,689.73	\$213,668.01
TOTAL	\$917,570.94	\$981,800.91	LOCKPORT	\$145,633.78	\$155,828.14
			PENDLETON	\$313,470.89	\$335,413.85
LOCKPORT (C)			WHEATFLD	\$163,984.77	\$175,463.70
CAMBRIA	\$7,005.01	\$7,495.36		-----	-----
LOCKPORT	\$505,912.31	\$541,326.17	TOTAL	\$822,779.17	\$880,373.70
PENDL	\$44,381.62	\$47,488.33			
	-----	-----	WILSON CENT		
TOTAL	\$557,298.94	\$596,309.86	CAMBRIA	\$70,267.13	\$75,185.83
			NEWFANE	\$0.00	\$0.00
MEDINA			PORTER	\$66,274.74	\$70,913.97
HARTLAND	\$7,717.75	\$8,257.99	WILSON	\$354,867.10	\$379,707.80
	-----	-----		-----	-----
TOTAL	\$7,717.75	\$8,257.99	TOTAL	\$491,408.97	\$525,807.60
NEWFANE CENT					
CAMBRIA	\$8,026.48	\$8,588.33			
LOCKPORT	\$64,533.55	\$69,050.90			
NEWFANE	\$462,725.08	\$495,115.84			
WILSON	\$12,452.17	\$13,323.82			
	-----	-----			
TOTAL	\$547,737.28	\$586,078.89			
	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE
	\$314,144.90	\$184,906.29	\$784,517.74	\$799,300.67	\$503,691.13
	NIAGARA	PENDLETON	PORTER	ROYALTON	SOMERSET
	\$564,112.12	\$382,902.18	\$351,521.41	\$583,771.03	\$104,571.43
	WHEATFIELD	WILSON	TOTAL RELEVY		
	\$859,018.05	\$393,031.62	\$5,825,488.57		
			=====		

RETURNED 2007 VILLAGE TAXES FOR 2008 TAX LEVY

Prepared by Niagara County Real Property

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$11,436.00	\$12,237.00
LEWISTON (LEWISTON)	\$27,989.00	\$29,948.00
MIDDLEPORT (HARTLAND)	\$394.00	\$421.00
MIDDLEPORT (ROYALTON)	\$22,202.00	\$23,757.00
YOUNGSTOWN (PORTER)	\$17,644.00	\$18,879.00
WILSON (WILSON)	<u>\$18,278.00</u>	<u>\$19,558.00</u>
TOTAL	<u><u>\$97,943.00</u></u>	<u><u>\$104,800.00</u></u>

"2008 STATE AID PER TOWN BUDGET"

2008 DATA ENTERED 12/20/07

PREPARED BY NC REAL PROPERTY SERVICES 2/21/2008

TOWNS	GEN. FUND TOWNWIDE A3001	MORTGAGE TAX A3005	REAL PROP. MAINT. A3040	STAR A3089	YOUTH PROG. A3820	CONSOL. HWY/CHIPS DA/DB3501	PER CAPITA DB3001	MISCELLANEOUS DESCR	AMOUNT	AGGREGATE STATE AID 2008	2007 AGGREGATE STATE AID	DIFF.
CAMBRIA	\$25,000	\$95,000	\$13,000	\$2,000	\$3,000	\$45,000	\$0	A3060 REC MGMT A3070 NYS RAIL INT A3897 REC CAP PRJ A2770 MISC REV	\$0 \$1,325 \$150,000 \$5,000	\$339,325	\$334,325	\$5,000
HARTLAND	\$25,000	\$52,000	\$0	\$1,500	\$1,250	\$75,000				\$154,750	\$168,800	(\$14,050)
LEWISTON	\$87,000	\$275,000	\$30,000	\$5,200	\$8,000	\$84,000		A2770 MISC REV	\$300	\$489,500	\$478,200	\$11,300
LOCKPORT	\$60,000	\$280,000	\$5,000	\$30,000	\$5,500	\$95,000		A3070 NYS RAIL INT	\$0	\$475,500	\$463,000	\$12,500
NEWFANE	\$46,000	\$150,000	\$20,000	\$21,000	\$0	\$101,630				\$338,630	\$251,870	\$86,760
NIAGARA	\$50,000	\$250,000	\$2,500		\$2,500	\$43,152		A3395 CODE ENFOR A3306 HOMLND SCT A3389 PUB SFTY GR DA3591 HWY. CAP	\$2,500 \$10,000 \$10,000 \$100,000	\$460,652	\$299,797	\$160,855
PENDLETON	\$21,500	\$130,000	\$17,000		\$3,500	\$33,000		A3889 REC CAP PRO	\$220,000	\$425,000	\$204,800	\$220,200
PORTER	\$28,000	\$75,000	\$16,750	\$3,000	\$2,700	\$39,000		A3061 COURT GRAN	\$2,850	\$167,300	\$189,320	(\$22,020)
ROYALTON	\$40,000	\$80,000	\$2,665	\$18,000	\$0	\$124,941				\$265,606	\$240,305	\$25,301
SOMERSET	\$0	\$20,000	\$1,000			\$56,789	\$11,000			\$88,789	\$88,323	\$466
WHEATFIELD	\$50,000	\$450,000	\$6,500		\$0	\$57,000				\$563,500	\$505,800	\$57,700
WILSON	\$0	\$0	\$57,044	\$2,500	\$0	\$60,000		A3050 HISTORICAL	\$1,500	\$121,044	\$142,600	(\$21,556)
TOTALS	\$432,500	\$1,857,000	\$228,503	\$83,200	\$26,450	\$814,512	\$11,000		\$503,475	\$3,889,596	\$3,367,140	\$522,456
COUNTY STATE AID FIGURE		tbd		CHECK TOTAL						\$3,956,640	\$3,142,089	

COUNTY/TOWN/SPECIAL DISTRICT TAXES PAID BY UTILITIES 1998 TO 2008

CITY/TOWN	RS	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
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	\$207,742.90
	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	\$163,124.90
	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>	<u>\$12,217.26</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	\$383,085.06
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	\$482,366.22
	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	\$379,908.73
	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>	<u>\$40,802.30</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	\$903,077.25
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	\$184,667.30
	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	\$162,769.53
	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>	<u>\$26,586.55</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	\$374,023.38
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	\$1,660,185.69
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	\$474,515.52
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	\$114,097.06
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	\$475,207.90
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	\$547,382.63
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	\$180,387.53
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	\$488,749.08
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	\$353,610.88
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	\$97,324.37
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	\$524,938.77
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	\$186,460.17
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	\$496,623.61
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	\$116,179.20
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	\$4,055,476.72
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	\$5,715,662.41

* Totals from extended 2007 tax rolls

Note: City tax is not included in the City figures

VILLAGE AND CITY LEVY 2007-2008

VILLAGE LEVY

* 2007 TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	ASSESSED VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	246	\$15,897,780	7.500	\$125,233.41
LEWISTON (TOWN OF LEWISTON)	1,191	\$132,774,992	6.270	\$832,500.34
MIDDLEPORT (TOWN OF HARTLAND)	84	\$4,818,156	8.400	\$41,317.05
MIDDLEPORT (TOWN OF ROYALTON)	665	\$45,269,293	8.400	\$393,678.92
TOTAL MIDDLEPORT	749	50,087,449	8.400	\$434,995.97
YOUNGSTOWN (TOWN OF PORTER)	925	\$90,024,204	5.84684	\$527,966.71
WILSON (TOWN OF WILSON)	602	\$47,450,756	7.67830	\$400,667.41

CITY LEVY

* 2008 TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	ASSESSED VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,312	\$634,623,602	15.687713	\$10,691,236
CITY OF NIAGARA FALLS	23,126	\$1,262,276,584	H 16.624449 N 32.765887	\$27,374,235
CITY OF NORTH TONAWANDA	12,900	\$1,057,168,804	12.620080	\$14,307,069

2007 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

FILE: ANNREPT40 AVGASD

	210 PR CLS RS1 TOTAL ASSMT	NO. PARCELS	AVERAGE 210 PR CLS ASSMT*	TOTAL COUNTY TAX LEVY FOR 210 PR CLASS	2008 TAX RATE	AVG 210 CO TAX AMT
CAMBRIA	\$236,895,400	1844	\$128,468	\$1,873,843	\$7.91	\$1,016
HARTLAND	\$128,620,950	1410	\$91,221	\$1,036,685	\$8.06	\$735
LEWISTON	\$635,985,002	5194	\$122,446	\$5,590,308	\$8.79	\$1,076
LOCKPORT	\$588,102,600	5126	\$114,729	\$4,704,821	\$8.00	\$918
NEWFANE	\$308,210,513	3198	\$96,376	\$2,465,684	\$8.00	\$771
NIAGARA	\$159,917,760	2211	\$72,328	\$2,051,745	\$12.83	\$928
PENDLETON	\$360,295,900	2180	\$165,273	\$2,849,941	\$7.91	\$1,307
PORTER	\$298,785,100	2424	\$123,261	\$2,360,402	\$7.90	\$974
ROYALTON	\$230,226,700	2528	\$91,071	\$2,200,967	\$9.56	\$871
SOMERSET	\$64,751,500	880	\$73,581	\$649,458	\$10.03	\$738
WHEATFIELD	\$632,593,016	5313	\$119,065	\$6,768,745	\$10.70	\$1,274
WILSON	\$232,710,250	2152	\$108,137	\$1,996,654	\$8.58	\$928
TOTAL TOWNS	\$3,877,094,691	34460	\$112,510	\$34,549,252	\$9.02	\$1,015
				\$0		\$0
C LOCKPORT	\$457,313,990	6608	\$69,206	\$4,088,387	\$8.94	\$619
NIAGARA FALLS	\$933,048,430	17059	\$54,695	\$7,996,225	\$8.57	\$469
NO TONAWANDA	\$909,671,800	10395	\$87,511	\$7,905,048	\$8.69	\$760
TOTAL CITIES	\$2,300,034,220	34062	\$67,525	\$19,989,660	\$8.73	\$590
TOTAL COUNTY	\$6,177,128,911	68,522	\$90,148	\$54,538,912	\$8.96	\$808

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

2008 Niagara County Tax Apportionment Table

	Current MODIFIED CNTY TAXABLE	Eq. Rate for Current purposes (2007 Final)	Current EQUALIZED MODIFIED CNTY TAXABLE	CURRENT YR. % OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$ 300,834,378	100.00%	\$300,834,378	3.44624%
HARTLAND	\$ 152,643,829	100.00%	\$152,643,829	1.74863%
LEWISTON	\$ 766,904,707	90.00%	\$852,116,341	9.76152%
LOCKPORT	\$ 812,164,786	100.00%	\$812,164,786	9.30385%
NEWFANE	\$ 377,700,793	100.00%	\$377,700,793	4.32680%
NIAGARA	\$ 270,774,774	62.00%	\$436,733,506	5.00305%
PENDLETON	\$ 428,829,155	100.00%	\$428,829,155	4.91250%
PORTER	\$ 364,313,018	100.00%	\$364,313,018	4.17343%
ROYALTON	\$ 301,965,170	83.84%	\$360,168,380	4.12595%
SOMERSET	\$ 103,397,045	80.00%	\$129,246,306	1.48060%
WHEATFIELD	\$ 763,346,147	74.00%	\$1,031,548,847	11.81703%
WILSON	\$ 264,102,717	93.00%	\$283,981,416	3.25318%
TOTAL TOWNS	\$4,906,976,519		\$5,530,280,756	63.35280%
LOCKPORT CITY	\$632,376,144	90.00%	\$702,640,160	8.04918%
NIAGARA FALLS	\$1,270,498,252	93.00%	\$1,366,127,153	15.64983%
N. TONAWANDA	\$1,051,170,712	93.00%	\$1,130,291,088	12.94819%
TOTAL CITIES	\$2,954,045,108		\$3,199,058,401	36.64720%
TOTAL COUNTY	\$7,861,021,627		\$8,729,339,157	100.00%

NIAGARA COUNTY ASSESSING UNITS

ORPS FINAL EQ. RATES

	2000	2001	2002	2003	2004	2005	2006	2007
	FINAL							
CAMBRIA	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
HARTLAND	100.00	100.00	100.00	100.00	100.00	92.00	100.00	100.00
LEWISTON	100.00	100.00	100.00	100.00	100.00	100.00	92.00	90.00
LOCKPORT	85.00	100.00	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	81.89	79.40	80.00	85.00	78.00	78.00	72.80	62.00
PENDLETON	100.00	100.00	100.00	100.00	100.00	93.00	100.00	100.00
PORTER	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
ROYALTON	100.00	100.00	98.00	95.00	100.00	95.00	93.00	83.84
SOMERSET	111.35	104.82	100.00	100.00	100.00	88.20	86.00	80.00
WHEATFIELD	88.85	85.44	89.00	90.00	88.00	83.00	78.00	74.00
WILSON	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00
LOCKPORT	80.61	100.00	100.00	100.00	100.00	100.00	94.00	90.00
NIAG FALLS	108.00	108.37	100.00	100.00	100.00	100.00	100.00	93.00
N.TONAWANDA	70.49	100.00	100.00	100.00	100.00	100.00	100.00	93.00

2007 Niagara County full Taxable value analysis (including villages)

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

	Taxable Value Used for 2008 LEVY	Equalization Rate used for 2008 LEVY	2007 Full Taxable Value	Actual 2008 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2008 tax levy	Actual \$ Tax Share (using tov & vlg %)
Cambria	\$298,951,657	100.00%	\$298,951,657	0.034462446		3.446245%	\$2,339,788
Hartland		100.00%					
TOV	\$147,297,145		\$147,297,145		96.93%	1.694907%	\$1,150,737
VLG - Middlpt	\$4,668,864		\$4,668,864		3.07%	0.053723%	\$36,475
total	\$151,966,009		\$151,966,009	0.017486298	100.00%	1.748630%	\$1,187,212
Lewiston		90.00%					
TOV	\$628,527,974		\$698,364,416		82.52%	8.055635%	\$5,469,281
VLG - Lewiston	\$133,099,026		\$147,887,807		17.48%	1.705886%	\$1,158,192
total	\$761,627,000		\$846,252,222	0.097615218	100.00%	9.761522%	\$6,627,472
Lockport	\$806,636,459	100.00%	\$806,636,459	0.093038519		9.303852%	\$6,316,743
Newfane	\$374,646,938	100.00%	\$374,646,938	0.043267971		4.326797%	\$2,937,629
Niagara	\$267,402,009	62.00%	\$431,293,563	0.050030535		5.003053%	\$3,396,765
Pendleton	\$427,427,293	100.00%	\$427,427,293	0.049125042		4.912504%	\$3,335,288
Porter		100.00%					
TOV	\$272,403,964		\$272,403,964		75.13%	3.135352%	\$2,128,711
VLG - Ynstwn.	\$90,189,925		\$90,189,925		24.87%	1.038080%	\$704,792
total	\$362,593,889		\$362,593,889	0.041734318	100.00%	4.173432%	\$2,833,503

2007 Niagara County full Taxable value analysis (including villages)

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

	Taxable Value Used for 2008 LEVY	Equalization Rate used for 2008 LEVY	2007 Full Taxable Value	Actual 2008 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2008 tax levy	Actual \$ Tax Share (using tov & vlg %)
Royalton		83.84%					
TOV	\$255,222,978		\$304,416,720		85.14%	3.512845%	\$2,385,006
VLG - Middlpt.	\$44,544,826		\$53,130,756		14.86%	0.613107%	\$416,262
total	\$299,767,804		\$357,547,476	4.125952%	100.00%	4.125952%	\$2,801,268
Somerset		80.00%					
TOV	\$87,193,890		\$108,992,363		85.09%	1.259859%	\$855,366
VLG - Barker	\$15,277,124		\$19,096,405		14.91%	0.220738%	\$149,868
total	\$102,471,014		\$128,088,768	1.480597%	100.00%	1.480597%	\$1,005,234
Wheatfield	\$757,235,265	74.00%	\$1,023,290,899	11.817033%		11.817033%	\$8,023,038
Wilson		93.00%					
TOV	\$216,591,800		\$232,894,409		82.50%	2.683892%	\$1,822,197
VLG - Wilson	\$45,942,232		\$49,400,249		17.50%	0.569292%	\$386,514
total	\$262,534,032		\$282,294,658	3.253183%	100.00%	3.253183%	\$2,208,711
TOTAL TOWNS	\$4,873,259,369		\$5,490,989,830	63.352800%		63.352800%	\$43,012,650
City of Lockport	\$628,886,455	90.00%	\$698,762,728	8.049179%		8.049179%	5,464,897
Niagara Falls	\$1,261,037,643	93.00%	\$1,355,954,455	15.649835%		15.649835%	10,625,274
No. Tonawanda	\$1,034,774,460	93.00%	\$1,112,660,710	12.948186%		12.948186%	8,791,021
TOTAL CITIES	\$2,924,698,558		\$3,167,377,892	36.647200%		36.647200%	24,881,193
TOTAL ALL	\$7,797,957,927		\$8,658,367,723	100.00%		100.00%	67,893,843

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	2007 FINAL
CAMBRIA	96.24	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *	92.42	94.22
HARTLAND	89.00	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89 *	84.87	85.55
LEWISTON	98.41	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28	86.46	84.58
LOCKPORT	92.92	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *	86.86	84.06
NEWFANE	94.56	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *	93.33	95.89
NIAGARA	85.45	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08	76.22	78.02
PENDLETON	100.00	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90 *	89.16	99.11
PORTER	101.01	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *	83.82	90.06
ROYALTON	94.20	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63	91.40	88.42
SOMERSET	71.78	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39	86.79	82.95
WHEATFIELD	97.24	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77	72.64	71.20
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	89.96
NIAG FALLS	102.22	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *	91.70	89.29
N.TON	65.64	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *	86.05	85.00
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 2007-2008

FILENAME: ANNREPT\2007-2008 Annual Report\46 ASSESSEDVALUES

YEAR ASSESSMENT/TAX	COUNTY TOTAL ASSESSED VALUE	TOTAL COUNTY TAXABLE VALUE	TOTAL PARCELS
1984-1985	\$7,143,528,475	\$4,060,609,428	82,722
1985-1986	\$7,478,581,825	\$4,152,596,638	82,895
1986-1987	\$7,521,756,105	\$4,058,661,473	82,898
1987-1988	\$7,696,314,875	\$4,218,121,087	83,974
1988-1989	\$7,888,357,875	\$4,392,219,559	84,581
1989-1990	\$7,979,978,754	\$4,489,640,082	84,828
1990-1991	\$8,308,647,610	\$4,806,803,774	85,836
1991-1992	\$8,434,780,586	\$4,963,086,971	86,821
1992-1993	\$8,576,291,369	\$5,071,987,638	87,518
1993-1994	\$9,115,895,374	\$5,527,618,408	88,318
1994-1995	\$10,253,189,051	\$6,528,769,618	88,731
1995-1996	\$10,287,951,979	\$6,571,154,485	89,333
1996-1997	\$10,411,727,461	\$6,675,022,450	89,880
1997-1998	\$10,412,809,336	\$6,660,212,127	90,471
1998-1999	\$10,485,387,212	\$6,642,607,005	90,764
1999-2000	\$10,533,257,375	\$6,708,221,990	91,104
2000-2001	\$10,656,797,305	\$6,760,125,278	91,401
2001-2002	\$11,275,244,564	\$7,242,079,133	91,386
2002-2003	\$11,329,962,861	\$7,347,103,779	91,613
2003-2004	\$11,400,678,089	\$7,448,446,470	91,983
2004-2005	\$11,809,659,157	\$7,747,733,596	92,306
2005-2006	\$12,076,371,077	\$7,984,370,731	92,626
2006-2007	\$12,532,212,529	\$8,420,095,189	93,073
2007-2008	\$12,595,167,242	\$7,799,520,894	93,494

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

Parcel Count of Properties on the 2007 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2633	404,853,148	298,967,557
HARTLAND	Town outside Village	1945	161,218,635	147,297,145
	Village of Middleport	84	4,983,684	4,668,864
	Total	2029	166,202,319	151,966,009
LEWISTON	Town outside Village	5590	2,242,913,583	628,605,474
	Village of Lewiston	1196	168,382,276	133,099,026
	Total	6786	2,411,295,859	761,704,500
TOWN OF LOCKPORT		7319	935,861,482	806,547,299
NEWFANE		4429	444,285,631	374,641,732
NIAGARA		3814	435,440,664	267,760,320
PENDLETON		2864	489,146,742	427,432,293
PORTER	Town outside Village	2560	305,964,954	272,403,964
	Village of Youngstown	925	100,242,082	90,189,925
	Total	3485	406,207,036	362,593,889
ROYALTON	Town outside Village	3190	281,962,627	255,506,903
	Village of Middleport	665	57,940,527	44,668,048
	Total	3855	339,903,154	300,174,951
SOMERSET	Town outside Village	1317	1,012,575,853	87,246,780
	Village of Barker	246	20,232,031	15,277,124
	Total	1563	1,032,807,884	102,523,904
WHEATFIELD		7259	929,200,849	757,291,695
WILSON	Town outside Village	2518	235,743,701	216,550,380
	Village of Wilson	602	62,614,175	45,942,232
	Total	3,120	298,357,876	262,492,612
CITY OF LOCKPORT:		8312	753,615,458	628,906,455
CITY OF NIAGARA FALLS:		23,126	2,258,504,729	1,261,043,493
CITY OF NORTH TONAWANDA:		12,900	1,289,484,411	1,035,474,185
TOTAL		93,494	12,595,167,242	7,799,520,894

Niagara County Taxable Value Analysis 2007

FINAL ROLL	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA	PENDLETON
Land Value	\$61,403,400	\$35,861,400	\$205,485,557	\$180,840,306	\$80,016,150	\$62,955,070	\$111,562,600
Total Assessed Value	\$404,837,248	\$166,202,319	\$2,411,218,359	\$935,860,482	\$444,285,631	\$435,101,516	\$489,123,742
EXEMPTIONS:							
Aged 0-65	\$2,564,176	\$2,227,399	\$4,786,082	\$4,258,227	\$2,992,331	\$3,795,225	\$4,041,483
Veterans	\$7,855,357	\$4,067,988	\$22,866,737	\$21,310,895	\$11,262,472	\$8,689,149	\$10,521,960
Clergy	\$1,500	\$0	\$6,000	\$7,500	\$7,000	\$3,000	\$1,500
Agriculture Bldgs.	\$910,000	\$256,500	\$26,000	\$1,113,775	\$1,158,400	\$30,000	\$244,415
Agriculture Land	\$4,570,800	\$4,455,000	\$1,868,750	\$1,900,977	\$6,037,784	\$391,983	\$2,289,911
Paraplegic	\$147,200	\$0	\$0	\$0	\$0	\$117,700	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$89,836,558	\$3,229,423	\$1,620,037,790	\$100,632,649	\$48,180,706	\$154,672,450	\$44,597,180
Total County Exemptions	\$105,885,591	\$14,236,310	\$1,649,591,359	\$129,224,023	\$69,638,693	\$167,699,507	\$61,696,449
Total County Taxable Value	\$298,951,657	\$151,966,009	\$761,627,000	\$806,636,459	\$374,646,938	\$267,402,009	\$427,427,293

FINAL ROLL	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON	TOTAL TOWNS
Land Value	\$85,794,630	\$62,014,900	\$28,333,025	\$132,264,260	\$66,399,150	\$1,112,930,448
Total Assessed Value	\$406,207,036	\$339,496,007	\$1,032,768,734	\$929,200,849	\$298,313,876	\$8,292,615,799
EXEMPTIONS:						
Aged 0-65	\$2,520,747	\$1,720,071	\$635,701	\$7,641,761	\$2,450,806	\$39,634,009
Veterans	\$10,352,417	\$7,964,493	\$3,076,138	\$19,886,455	\$7,872,657	\$135,726,718
Clergy	\$7,500	\$1,500	\$1,500	\$13,500	\$3,000	\$53,500
Agriculture Bldgs.	\$1,335,075	\$1,106,800	\$696,771	\$187,682	\$2,551,900	\$9,617,318
Agriculture Land	\$1,591,409	\$2,307,394	\$2,000,570	\$1,741,593	\$4,477,663	\$33,633,834
Paraplegic	\$0	\$0	\$0	\$480,850	\$107,800	\$853,550
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$27,805,999	\$26,627,945	\$923,887,040	\$142,013,743	\$18,316,018	\$3,199,837,501
Total County Exemptions	\$43,613,147	\$39,728,203	\$930,297,720	\$171,965,584	\$35,779,844	\$3,419,356,430
Total County Taxable Value	\$362,593,889	\$299,767,804	\$102,471,014	\$757,235,265	\$262,534,032	\$4,873,259,369

Niagara County Taxable Value Analysis 2007

FINAL ROLL				TOTAL	TOTAL	
	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>CITIES</u>	<u>COUNTY</u>	<u>% EXEMPT</u>
Land Value	\$94,083,400	\$283,334,810	\$208,076,810	\$585,495,020	\$1,698,425,468	
Total Assessed Value	<u>\$753,595,458</u>	<u>\$2,258,504,729</u>	<u>\$1,285,270,011</u>	<u>\$4,297,370,198</u>	<u>\$12,589,985,997</u>	
EXEMPTIONS:						
Aged 0-65	\$6,046,730	\$28,028,410	\$24,198,230	\$58,273,370	\$97,907,379	0.78%
Veterans	\$17,453,705	\$43,809,288	\$50,720,709	\$111,983,702	\$247,710,420	1.97%
Clergy	\$4,500	\$18,000	\$28,500	\$51,000	\$104,500	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$9,617,318	0.08%
Agriculture Land	\$0	\$0	\$0	\$0	\$33,633,834	0.27%
Paraplegic	\$0	\$54,000	\$973,700	\$1,027,700	\$1,881,250	0.01%
Other Partial Exemptions	\$0	\$0	\$525,025	\$525,025	\$525,025	
Wholly Exempt Property	<u>\$101,204,068</u>	<u>\$925,394,888</u>	<u>\$174,049,387</u>	<u>\$1,200,648,343</u>	<u>\$4,400,485,844</u>	<u>34.95%</u>
Total County Exemptions	\$124,709,003	\$997,304,586	\$250,495,551	\$1,372,509,140	\$4,791,865,570	38.06%
Total County Taxable Value	\$628,886,455	\$1,261,200,143	\$1,034,774,460	\$2,924,861,058	\$7,798,120,427	61.94%

FINAL ROLL	Village	T O V	Total	Village	T O V	Total
	<u>Middleport</u>	<u>Hartland</u>	<u>Hartland</u>	<u>Lewiston</u>	<u>Lewiston</u>	<u>Lewiston</u>
Land Value	\$606,200	\$35,255,200	\$35,861,400	\$32,137	\$205,453,420	\$205,485,557
Total Assessed Value	<u>\$4,983,684</u>	<u>\$161,218,635</u>	<u>\$166,202,319</u>	<u>\$168,382,276</u>	<u>\$2,242,836,083</u>	<u>\$2,411,218,359</u>
EXEMPTIONS:						
Aged 0-65	\$94,950	\$2,132,449	\$2,227,399	\$739,998	\$4,046,084	\$4,786,082
Veterans	\$207,170	\$3,860,818	\$4,067,988	\$3,435,162	\$19,431,575	\$22,866,737
Clergy	\$0	\$0	\$0	\$0	\$6,000	\$6,000
Agriculture Bldgs.	\$0	\$256,500	\$256,500	\$0	\$26,000	\$26,000
Agriculture Land	\$0	\$4,455,000	\$4,455,000	\$0	\$1,868,750	\$1,868,750
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	<u>\$12,700</u>	<u>\$3,216,723</u>	<u>\$3,229,423</u>	<u>\$31,108,090</u>	<u>\$1,588,929,700</u>	<u>\$1,620,037,790</u>
Total County Exemptions	\$314,820	\$13,921,490	\$14,236,310	\$35,283,250	\$1,614,308,109	\$1,649,591,359
Total County Taxable Value	\$4,668,864	\$147,297,145	\$151,966,009	\$133,099,026	\$628,527,974	\$761,627,000

Niagara County Taxable Value Analysis 2007

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	\$67,151,940	\$85,794,630	\$6,438,400	\$55,576,500	\$62,014,900
Total Assessed Value	<u>\$100,242,082</u>	<u>\$305,964,954</u>	<u>\$406,207,036</u>	<u>\$57,817,305</u>	<u>\$281,678,702</u>	<u>\$339,496,007</u>
EXEMPTIONS:						
Aged 0-65	\$802,070	\$1,718,677	\$2,520,747	\$288,566	\$1,431,505	\$1,720,071
Veterans	\$3,256,287	\$7,096,130	\$10,352,417	\$1,460,013	\$6,504,480	\$7,964,493
Clergy	\$3,000	\$4,500	\$7,500	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$1,335,075	\$1,335,075	\$0	\$1,106,800	\$1,106,800
Agriculture Land	\$0	\$1,591,409	\$1,591,409	\$0	\$2,307,394	\$2,307,394
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$5,990,800	\$21,815,199	\$27,805,999	\$11,523,900	\$15,104,045	\$26,627,945
Total County Exemptions	\$10,052,157	\$33,560,990	\$43,613,147	\$13,272,479	\$26,455,724	\$39,728,203
Total County Taxable Value	\$90,189,925	\$272,403,964	\$362,593,889	\$44,544,826	\$255,222,978	\$299,767,804

FINAL ROLL	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	\$25,763,675	\$28,333,025	\$6,365,250	\$60,033,900	\$66,399,150
Total Assessed Value	<u>\$20,232,031</u>	<u>\$1,012,536,703</u>	<u>\$1,032,768,734</u>	<u>\$62,614,175</u>	<u>\$235,699,701</u>	<u>\$298,313,876</u>
EXEMPTIONS:						
Aged 0-65	\$91,916	\$543,785	\$635,701	\$390,073	\$2,060,733	\$2,450,806
Veterans	\$605,391	\$2,470,747	\$3,076,138	\$1,757,156	\$6,115,501	\$7,872,657
Clergy	\$0	\$1,500	\$1,500	\$0	\$3,000	\$3,000
Agriculture Bldgs.	\$0	\$696,771	\$696,771	\$0	\$2,551,900	\$2,551,900
Agriculture Land	\$0	\$2,000,570	\$2,000,570	\$6,211	\$4,471,452	\$4,477,663
Paraplegic	\$0	\$0	\$0	\$107,800	\$0	\$107,800
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$4,257,600	\$919,629,440	\$923,887,040	\$14,410,703	\$3,905,315	\$18,316,018
Total County Exemptions	\$4,954,907	\$925,342,813	\$930,297,720	\$16,671,943	\$19,107,901	\$35,779,844
Total County Taxable Value	\$15,277,124	\$87,193,890	\$102,471,014	\$45,942,232	\$216,591,800	\$262,534,032

TOWN TAXABLE VALUE ANALYSIS 2007

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>
LAND VALUE	\$61,403,400	\$35,861,400	\$205,485,557	\$180,840,306	\$80,016,150	\$62,955,070
TOTAL ASSESSED	\$404,837,248	\$166,202,319	\$2,411,218,359	\$935,860,482	\$444,285,631	\$435,101,516
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,564,176	\$1,949,569	\$2,360,293	\$0	\$2,992,331	\$2,404,239
VETERANS	\$7,855,357	\$4,067,988	\$17,796,837	\$21,310,895	\$11,262,472	\$7,361,548
CLERGY	\$1,500	\$0	\$6,000	\$7,500	\$7,000	\$3,000
AGRICUL BLDGS	\$910,000	\$256,500	\$26,000	\$1,113,775	\$1,158,400	\$30,000
AGRICUL LAND	\$4,570,800	\$4,455,000	\$1,868,750	\$1,900,977	\$6,037,784	\$391,983
PARAPLEGIC	\$147,200	\$0	\$0	\$0	\$0	\$117,700
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
WHOLLY EXEMPT PROPERTY	\$89,803,048	\$3,231,263	\$1,619,588,900	\$98,546,550	\$48,180,706	\$153,918,725
TOTAL TOWN EXEMPTIONS	\$105,852,081	\$13,960,320	\$1,641,646,780	\$122,879,697	\$69,638,693	\$164,227,195
TOTAL TOWN TAXABLE VALUE	\$298,985,167	\$152,241,999	\$769,571,579	\$812,980,785	\$374,646,938	\$270,874,321

	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>
LAND VALUE	\$111,562,600	\$85,794,630	\$62,014,900	\$28,333,025	\$132,264,260	\$66,399,150
TOTAL ASSESSED	\$489,123,742	\$406,207,036	\$339,496,007	\$1,032,768,734	\$929,200,849	\$298,313,876
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,361,730	\$1,311,728	\$394,176	\$635,701	\$200,538	\$1,842,823
VETERANS	\$10,521,960	\$10,352,417	\$6,806,888	\$3,076,138	\$3,139,732	\$7,872,657
CLERGY	\$1,500	\$7,500	\$1,500	\$1,500	\$13,500	\$3,000
AGRICUL BLDGS	\$244,415	\$1,335,075	\$1,106,800	\$696,771	\$187,682	\$2,551,900
AGRICUL LAND	\$2,289,911	\$1,591,409	\$2,307,394	\$2,000,570	\$1,741,593	\$4,477,663
PARAPLEGIC	\$0	\$0	\$0	\$0	\$480,850	\$107,800
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
WHOLLY EXEMPT PROPERTY	\$44,300,200	\$27,751,639	\$26,266,565	\$923,717,825	\$138,718,044	\$18,099,538
TOTAL TOWN EXEMPTIONS	\$59,719,716	\$42,349,768	\$36,883,323	\$930,128,505	\$144,481,939	\$34,955,381
TOTAL TOWN TAXABLE VALUE	\$429,404,026	\$363,857,268	\$302,612,684	\$102,640,229	\$784,718,910	\$263,358,495

CITY TAXABLE VALUE ANALYSIS 2006

	<u>LOCKPORT CITY</u>	<u>NIAG FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL TOWN/CITY</u>
LAND VALUE	\$94,083,400	\$283,334,810	\$208,076,810	\$1,698,425,468
TOTAL ASSESSED	\$753,595,458	\$2,258,504,729	\$1,285,270,011	\$12,589,985,997
<u>EXEMPTIONS:</u>				
AGED 0-65	\$6,867,052	\$28,075,493	\$11,190,328	\$65,150,177
VETERANS	\$10,784,986	\$42,307,838	\$39,843,874	\$204,361,587
CLERGY	\$4,500	\$18,000	\$28,500	\$104,500
AGRICUL BLDGS	\$0	\$0	\$0	\$9,617,318
AGRICUL LAND	\$0	\$0	\$0	\$33,633,834
PARAPLEGIC	\$0	\$54,000	\$973,700	\$1,881,250
Other Partial Exemptions	\$0	\$0	\$0	\$0
WHOLLY EXEMPT PROPERTY	\$101,315,318	\$925,772,814	\$175,899,205	\$4,395,110,340
TOTAL TOWN EXEMPTIONS	\$118,971,856	\$996,228,145	\$227,935,607	\$4,709,859,006
TOTAL TOWN TAXABLE VALUE	\$634,623,602	\$1,262,276,584	\$1,057,334,404	\$7,880,126,991

Wholly Exempt Property Analysis NIAGARA COUNTY (2007 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	\$1,359,723,800	\$1,279,900	\$203,600	\$78,404,100	\$1,241,100
Niagara County	\$62,917,000	\$0	\$1,075,000	\$22,945,900	\$907,800	\$0	\$27,600
City/Town/Vill	\$2,101,400	\$791,500	\$16,082,800	\$2,548,700	\$6,417,000	\$2,088,200	\$1,608,200
School	\$11,609,600	\$0	\$140,959,600	\$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	\$9,500,000	\$41,600,600	\$900,600	\$30,138,300	\$8,872,000
TOTAL UNLIMITED PUBLIC	\$76,633,300	\$996,300	\$1,553,081,200	\$73,929,100	\$26,381,900	\$148,754,000	\$37,531,400
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>							
Religious	\$5,593,100	\$1,305,000	\$14,472,200	\$4,961,400	\$8,778,200	\$2,385,500	\$5,493,100
Educ Corp,NonProf,Ment/Moral	\$1,815,900	\$300,000	\$7,236,500	\$9,665,400	\$4,733,300	\$1,646,200	\$450,000
Hospitals	\$0	\$0	\$14,250,000	\$0	\$3,829,000	\$0	\$0
Vet & Hist Org, Fire Dept	\$1,257,600	\$325,200	\$4,007,700	\$1,347,300	\$2,751,900	\$893,200	\$825,700
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$26,320,300	\$150	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$8,666,600	\$1,930,200	\$66,286,700	\$15,974,250	\$20,092,400	\$4,924,900	\$6,768,800
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>							
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000	\$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	\$49,000	\$0	\$0
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>							
Disabled	\$234,059	\$284,763	\$448,890	\$203,425	\$480,643	\$227,975	\$199,420
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$67,200	\$18,160	\$221,000	\$1,882,974	\$420,263	\$765,575	\$97,560
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	\$1,375,500	\$0	\$0	\$2,700,000	\$756,500	\$0	\$0
Industrial Waste	\$0	\$0	\$0	\$5,943,200	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$3,827,658	\$302,923	\$669,890	\$10,729,599	\$1,657,406	\$993,550	\$296,980
GRAND TOTAL	\$89,836,558	\$3,229,423	\$1,620,037,790	\$100,632,949	\$48,180,706	\$154,672,450	\$44,597,180

Wholly Exempt Property Analysis NIAGARA COUNTY (2007 assessment roll)

	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTALTOWNS</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>						
New York State	\$12,730,000	\$1,857,600	\$495,800	\$3,416,500	\$1,291,500	\$1,460,854,000
Niagara County	\$0	\$186,000	\$0	\$392,000	\$1,000	\$88,452,300
City/Town/Vill	\$2,365,300	\$850,700	\$1,681,200	\$2,500,150	\$2,387,000	\$41,422,150
School	\$5,275,000	\$15,172,900	\$6,781,500	\$3,861,700	\$10,330,600	\$242,154,200
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	\$911,835,425	\$37,020,494	\$780,800	\$1,041,629,384
TOTAL UNLIMITED PUBLIC	\$22,001,100	\$19,773,365	\$920,843,925	\$104,844,344	\$14,790,900	\$2,999,560,834
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>						
Religious	\$4,437,350	\$3,719,500	\$1,804,200	\$6,508,900	\$1,258,400	\$60,716,850
Educ Corp,NonProf,Ment/Moral	\$302,900	\$174,500	\$530,200	\$7,658,700	\$453,800	\$34,967,400
Hospitals	\$0	\$0	\$0	\$2,675,000	\$0	\$20,754,000
Vet & Hist Org, Fire Dept	\$922,100	\$1,440,400	\$539,500	\$3,427,550	\$792,800	\$18,530,950
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	\$2,873,900	\$31,668,850	\$3,195,900	\$173,379,250
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>						
Solar/Wind	\$0	\$0	\$0	\$4,850	\$0	\$53,850
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	\$762,850
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>						
Disabled	\$55,360	\$160,200	\$169,215	\$237,872	\$216,480	\$2,918,302
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$87,189	\$212,480	\$0	\$3,057,827	\$112,738	\$6,942,966
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$0	\$0	\$0	\$2,150,899
Housing Developmt	\$0	\$1,147,500	\$0	\$2,200,000	\$0	\$8,179,500
Industrial Waste	\$0	\$0	\$0	\$0	\$0	\$5,943,200
TOTAL LIMITED PRIVATE	\$142,549	\$1,520,180	\$169,215	\$5,495,699	\$329,218	\$26,134,867
GRAND TOTAL	\$27,805,999	\$26,627,945	\$923,887,040	\$142,013,743	\$18,316,018	\$3,199,837,801

Wholly Exempt Property Analysis NIAGARA COUNTY (2007 assessment roll)

	<u>CITY of LOCKPORT</u>	<u>NIAGARA FALLS</u>	<u>NORTH TONAWANDA</u>	<u>TOTAL CITIES</u>	<u>TOTAL COUNTY</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>					
New York State	\$1,574,700	\$279,414,904	\$1,903,600	\$282,893,204	\$1,743,747,204
Niagara County	\$5,192,900	\$5,745,400	\$340,300	\$11,278,600	\$99,730,900
City/Town/Vill	\$11,116,700	\$164,884,300	\$36,177,300	\$212,178,300	\$253,600,450
School	\$26,703,900	\$67,475,700	\$36,551,300	\$130,730,900	\$372,885,100
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	\$9,745,300	\$400,000	\$25,153,500	\$84,290,900
Indian Res	\$0	\$163,056,300	\$0	\$163,056,300	\$172,754,300
Industrial Development Agencies	\$7,213,300	\$113,013,850	\$30,900,485	\$151,127,635	\$1,192,757,019
TOTAL UNLIMITED PUBLIC	\$66,809,700	\$803,335,754	\$106,272,985	\$976,418,439	\$3,975,979,273
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>					
Religious	\$13,694,780	\$37,779,700	\$27,101,100	\$78,575,580	\$139,292,430
Educ Corp,NonProf,Ment/Moral	\$4,526,450	\$10,269,400	\$3,754,900	\$18,550,750	\$53,518,150
Hospitals	\$6,766,500	\$29,654,400	\$20,254,000	\$56,674,900	\$77,428,900
Vet & Hist Org, Fire Dept	\$652,700	\$1,016,900	\$2,346,800	\$4,016,400	\$22,547,350
Housing,Nursing Hm, Sr Cit Ctr	\$6,605,310	\$31,381,500	\$3,000,000	\$40,986,810	\$79,396,860
TOTAL UNLIMITED PRIVATE	\$32,245,740	\$110,101,900	\$56,456,800	\$198,804,440	\$372,183,690
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>					
Solar/Wind	\$0	\$0	\$0	\$0	\$53,850
Foreclosure, InRem	\$72,000	\$941,100	\$76,500	\$1,089,600	\$1,089,600
Housing Authority	\$0	\$0	\$5,989,200	\$5,989,200	\$6,698,200
TOTAL LIMITED PUBLIC	\$72,000	\$941,100	\$6,065,700	\$7,078,800	\$7,841,650
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>					
Disabled	\$666,038	\$1,709,919	\$1,375,106	\$3,751,063	\$6,669,365
RR Ceiling	\$0	\$6,889,559	\$0	\$6,889,559	\$6,889,559
Business Investment	\$1,410,590	\$2,416,656	\$2,556,796	\$6,384,042	\$13,327,008
Economic Developmt Zone	\$0	\$0	\$0	\$0	\$0
Telephone	\$0	\$0	\$0	\$0	\$0
Air Pollution	\$0	\$0	\$0	\$0	\$2,150,899
Housing Developmt	\$0	\$0	\$941,000	\$941,000	\$9,120,500
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$6,324,200
TOTAL LIMITED PRIVATE	\$2,076,628	\$11,016,134	\$5,253,902	\$18,346,664	\$44,481,531
GRAND TOTAL	\$101,204,068	\$925,394,888	\$174,049,387	\$1,200,648,343	\$4,400,486,144

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*, rev 3/2008

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

ASSESSMENT DATES:

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

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

**School Districts
July1-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>	Unpaid 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 releived upon county
 tax bill in January.

VILLAGE TAX COLLECTION DATES

VILLAGE TAX LEVY - June thru July 1 Tax due without penalty
 After July 1st 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 tax plus 7% releived.

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	18,025* (50% exemption)	25,550 (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	21,500*	27,200 (20% exemption)
Barker Central	19,500 (50% exemption)	
Lewiston Porter	12,025 (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	18,025 (50% exemption)	25,550 (10% exemption)
Royalton-Hartland	12,025*	17,725 (20% exemption)
Starpoint Central	16,500*	24,900 (5% exemption)
Wilson Central	12,025* (50% exemption)	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	LATEST 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)	90.00	12,000	10,800	20,000	18,000	40,000	36,000	80,000	72,000	Y
LOCKPORT(T)	100.00	18,000	18,000	30,000	30,000	60,000	60,000	80,000	120,000	Y
NEWFANE	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
NIAGARA	72.80	12,000	8,736	20,000	14,560	40,000	29,120	80,000	58,240	Y
PENDLETON	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
PORTER	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	Y
YOUNGSTOWN(V)	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	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	74.00	12,000	8,880	20,000	14,800	40,000	29,600	80,000	59,200	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	9,000	8,460	15,000	14,100	30,000	28,200	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.

*** Please note that the Final Equalization rate used for exemption purposes may differ from that used for tax extensions**

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

TAX MAPPING EXPERIENCES: 1990-2007

Property transfers by year: filename:Excel\annreport\mapsum tab

MUNICIPALITY	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
CAMBRIA	166	161	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150	187
HARTLAND	147	144	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122	102
LEWISTON	416	467	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440	425
LOCKPORT	552	695	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443	531
NEWFANE	327	306	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274	275
NIAGARA	261	278	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225	285
PENDLETON	168	147	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147	168
PORTER	260	208	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193	253
ROYALTON	282	266	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193	203
SOMERSET	122	106	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77	98
WHEATFIELD	594	471	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735	524
WILSON	232	178	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238	194
TOWN TOTALS	3527	3427	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237	3245
NIAGARA FALLS	2345	2057	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945	2196
NORTH TONAWANDA	906	983	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902	988
LOCKPORT	806	716	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683	755
CITY TOTALS	4057	3756	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530	3939
GRAND TOTALS	7584	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%
During 2007 there were 424 partial transfers	5.6%

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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**NIAGARA COUNTY LEGISLATURE
2008**

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1/11/2008

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