

2008- 2009
Niagara County

Real Property Tax Statistics Report



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



**NIAGARA COUNTY
BICENTENNIAL**
1808 - 2008

*William L. Ross, Chairman
Niagara County Legislature*

Prepared by the Real Property Tax Services Department
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Lockport, New York 14094
(716) 439-7077



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

March 2, 2009

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 2008-2009 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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2008-2009 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
<u>CAMBRIA 292000</u>					
IN CITY LKPT SD***	7.649349	1.638884		23.918945	33.2071780
IN NEWFANE SD				27.048478	36.3367110
IN NIAG-WHFD SD H				15.558418	24.8466510
IN NIAG-WHFD SD NH				21.356483	30.6447160
IN STARPOINT SD				20.712843	30.0010760
IN WILSON SD				22.565177	31.8534100
<u>HARTLAND 292289</u>					
IN BARKER SD	8.634022	2.284459		16.922106	27.8405870
IN MEDINA SD***				28.521924	39.4404050
IN ROY-HART SD				22.687305	33.6057860
V. MIDDLEPORT 292289	8.634022	2.284459	9.400000		
IN ROY-HART SD				22.687305	43.0057860
<u>LEWISTON 292489</u>					
IN LEW-PORT SD	8.810848	0.000000		22.766304	31.5771520
IN NIAG-WHFD SD H				18.013440	26.8242880
IN NIAG-WHFD SD NH				24.547681	33.3585290
V. LEWISTON 292401	8.810848	0.000000	6.270000		
IN LEW-PORT SD				22.766304	37.8471520
<u>TOWN LOCKPORT 292600</u>					
IN AKRON SD	7.738931	0.000000		17.213480	24.9524110
IN CITY LKPT SD***				23.706653	31.4455840
IN NEWFANE SD				27.048478	34.7874090
IN ROY-HART SD				20.418574	28.1575050
IN STARPOINT SD				20.712843	28.4517740
<u>NEWFANE 292800</u>					
IN BARKER SD	7.758861	0.000000		15.229895	22.9887560
IN NEWFANE SD				27.048478	34.8073390
IN WILSON SD				22.565177	30.3240380
<u>NIAGARA 293000</u>					
IN NIAG-WHFD SD H	12.798092	1.185191		26.420940	40.4042230
IN NIAG-WHFD SD NH		2.420462		35.704143	50.9226970

***Library tax included in rate

2008-2009 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
PENDLETON 293200	7.634964	0.549701			
IN CITY LKPT SD***				23.679261	31.8639260
IN STARPOINT SD				20.712843	28.8975080
PORTER 293489	8.207126	1.000646			
IN LEW-PORT SD				21.297734	30.5055060
IN WILSON SD				24.263632	33.4714040
V. YOUNGSTOWN 293401	8.207126	1.000646	6.253610		
IN LEW-PORT SD				21.297734	36.7591160
ROYALTON 293689	7.561570	3.178349			
IN AKRON SD				17.213480	27.9533990
IN ROY-HART SD				20.418574	31.1584930
IN STARPOINT SD				20.712843	31.4527620
V. MIDDLEPORT 293601	7.756157	1.812412	9.400000		
IN ROY-HART SD				20.712843	39.6814120
SOMERSET 293889	9.717893	2.610485			
IN BARKER SD				19.037637	31.3660150
V. BARKER 293801	9.717893	2.391818	7.500000		
IN BARKER SD				19.037637	38.6473480
WHEATFIELD 294000	10.653357	0.000000			
IN NIAG-WHFD SD H				21.711157	32.3645140
IN NIAG-WHFD SD NH				30.024107	40.6774640
IN STARPOINT SD				28.767838	39.4211950
WILSON 294289	8.271329	3.727772			
IN NEWFANE SD				29.084388	41.0834890
IN WILSON SD				24.263632	36.2627330
V. WILSON 294289	8.271329	3.727779	8.455950		
IN WILSON SD				24.263632	44.7186900
CITY LOCKPORT 290900	8.388513	15.667660			
IN CITY LKPT SD***				25.609791	49.6659640
CITY NIAGARA FALLS	8.275238				
IN NIA FALLS SD H		16.888888		18.989928	44.1540540
IN NIA FALLS SD NH		32.918065		19.518151	60.7114540
CITY NO.TONAWANDA	8.691712	12.618460			
IN NO. TONAWANDA SD***				23.761557	45.0717290

***Library tax included in rate

*AGGREGATE RATE DOES NOT INCLUDE SPECIAL BENEFIT RATES

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08

Values entered 11/26/08 by TF, Verified by staff 12/1/08,

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
CAMBRIA 292000									
TAX LEVY 2009									
County Services	\$7.649349			\$305,991,917		\$2,340,639		\$2,340,639.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Cambria	\$7.649349			\$305,991,917		\$2,340,639		\$2,340,639.00	
Other expenses due County						\$0		\$0.00	
WD 203 County water	\$0.619082		c	\$411,386,753		\$254,682		\$254,682.00	
Erroneous assmts included in spec districts below								\$28.00	-Refund Adj Below
Unpaid school taxes								\$332,539.00	
Omitted,formerly exempt, (Ag Pymt+\$)								\$4,363.00	
PAY COUNTY TREASURER								\$2,932,251.00	
Cambria Town Tax	\$1.638884			\$305,987,497		\$501,478		\$501,450.00	Refund Adj \$28
WD 201 Cambria water 1			c					\$0.00	
WD 202 Cambria water 2	\$1.000036		c	\$411,309,353		\$411,324		\$411,326.89	*
FP 201 Cambria fire protection	\$1.298691			\$322,248,373		\$418,501		\$418,501.00	
RD 201 Refuse		179.92	m		2,143.00		\$385,560	\$385,560.00	
DR 201 Drainage	\$0.111797		m	\$322,011,953		\$36,000		\$36,000.00	
SD 202 Sewer IND CAP	\$0.400023		c	\$242,306,000		\$96,928		\$96,928.00	
SD 203 Sewer AVL CAP	\$0.601359	135.00	c PU	\$106,071,425	669.00	\$63,787	\$90,315	\$154,102.00	\$251,030
Town charges								\$0.00	
Omitted Taxes								\$0.00	
Unpaid refuse								\$21,913.00	
Unpaid water								\$1,110.00	
Unpaid sewer								\$0.00	
PAY TOWN SUPERVISOR								\$2,026,890.89	
CAMBRIA TOWN BUDGET TOTAL							\$2,003,868		
CAMBRIA TOTAL ALL							\$3	\$4,959,141.89	

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
HARTLAND 292289/292201 TAX LEVY 2009								
County Services - Hartland/TOV	\$8.634022					\$1,279,669		\$1,279,668.54
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.634022			\$148,212,334		\$1,279,669		\$1,279,668.54
County Services-Village/Middleport	\$8.634022					\$39,944		\$39,944.46
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/Hartland	\$8.634022			\$4,626,402		\$39,944		\$39,944.46
"Total" County - Hartland				\$152,838,736		\$1,319,613		\$1,319,613.00
Other expenses due County						\$0		\$0.00
WD 223 County water	\$0.687865		c	\$166,308,711		\$114,398		\$114,398.00
RD291 County Refuse	\$0.117149			\$163,629,111		\$19,169		\$19,169.00
Erroneous assmts included in spec districts below								\$417.00
Unpaid School Taxes								\$200,678.00
Unpaid Village Taxes								\$1,080.00
Omitted taxes & formerly exempt								\$3,471.00
PAY COUNTY TREASURER								\$1,658,826.00
Hartland Town Tax	\$2.284459			\$148,305,601		\$338,798		\$338,394.00
Hartland Town Tax - Village	\$2.284428			\$4,662,875		\$10,652		\$10,639.00
Total				\$152,968,476		\$349,450		\$349,033
FD 221 Fire Protection	\$1.138802			\$158,675,516		\$180,700		\$180,700.00
WD 221 Water #1	\$2.134866		c	\$150,822,590		\$321,986		\$321,992.07 *
WD 222 Water #2	\$0.109999		c	\$10,154,626		\$1,117		\$1,117.00
RD 221 Refuse		212.14	m PU		1,475.00		\$312,900	\$312,900.00
Town charges								\$0.00
Unpaid water								\$30,523.00
PAY TOWN SUPERVISOR								\$1,196,265.07
HARTLAND TOWN BUDGET TOTAL							\$1,165,742	
HARTLAND TOTAL ALL							\$6	\$2,855,091.07

-Refund Adj
Below

Refund Adj
\$404

Refund Adj \$13

*
\$323,109

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
 Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
LEWISTON 292489/292401 TAX LEVY 2009								
County Services - Lewiston/TOV	\$8.810848					\$5,619,607		\$5,619,607.19
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Lewiston/TOV	\$8.810848			\$637,805,499		\$5,619,607		\$5,619,607.19
County Services-Village/Lewiston	\$8.810848					\$1,179,738		\$1,179,737.81
NYS Medicaid - Village/Lewiston	\$0.000000					\$0		\$0.00
County Tax Rate - Village Lewiston	\$8.810848			\$133,896,060		\$1,179,738		\$1,179,737.81
"Total" County - Lewiston				\$771,701,559		\$6,799,345		\$6,799,345.00
Other expenses due County						\$0		\$0.00
WD 259 County Water	\$0.711587		c	\$872,320,054		\$620,732		\$620,732.00
RD 291 County Refuse	\$0.121193			\$793,411,359		\$96,156		\$96,156.00
Erroneous assmts incl. in spec districts below								\$0.00
Unpaid village taxes								\$34,862.00
Unpaid school taxes								\$706,505.00
Omitted taxes & formerly exempt								\$2,397.00
County sewer								
CS 240 Capital	\$0.522871	16.23	PU	\$137,194,434	1,396.00	\$71,735	\$22,663	\$94,398.00
CS 241 Prim Units		133.16	PU		698.00		\$92,945	\$92,945.00
CS 241 Secondary Units		17.80	SU		706.00		\$12,569	\$12,569.00
CS 242 Secondary Units		17.80	SU		683.00		\$12,160	\$12,160.00
PAY COUNTY TREASURER								\$8,472,069.00
Lewiston town tax	\$0.000000			\$644,892,077				\$0.00
Lewiston town tax village	\$0.000000			\$135,185,825				\$0.00
Total Lewiston town tax				\$780,077,902		\$0		\$0.00
FP 241 Fire	\$1.602430			\$667,138,195		\$1,069,042		\$1,069,042.00
GS 241 Gas Light - Lewist. Hghts.		482.93			\$41.00		\$19,800	\$19,800.00
SD245 South Sewer	\$2.230401		c	\$83,327,173		\$185,853		\$185,853.00
SD246 South Sewer Non User		8.00	c fee		\$601.00		\$4,808	\$4,808.00
SD 243 Master Sewer	\$0.080100	105.00	c,mPU	\$619,039,704	\$4,039.00	\$49,585	\$424,095	\$473,667.90
SD 248 "			c					\$0.00
Total Master sewer								\$473,668
RD 241 Refuse		35.00	PU		\$4,559.00		\$159,565	\$159,565.00
WD240 Water	\$0.448298		c	\$863,933,764		\$387,300		\$387,300.00
Town Charges								\$0.00
Unpaid water								\$85,757.00
Unpaid Sewer								\$71,942.00
PAY TOWN SUPERVISOR								\$2,457,734.90
LEWISTON TOWN BUDGET TOTAL						\$2,300,036		
LEWISTON TOTAL ALL								\$10,929,803.90

-Refund Adj
Below

\$212,072

\$190,661

*

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08

Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
LOCKPORT 292600 TAX LEVY 2009								
County Services	\$7.738931					\$6,554,031		\$6,554,031.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$7.738931		c	\$846,890,974		\$6,554,031		\$6,554,031.00
Other expenses due County						\$0		\$0.00
WD 263 County water	\$0.619082			\$956,670,253		\$592,257		\$592,257.00
RD 291 County Refuse	\$0.105436			\$911,439,703		\$96,099		\$96,099.00
Unpaid school taxes								\$873,855.00
Erroneous assmts incl. in spec districts below								\$0.00
Omitted taxes & formerly exempt								\$9,869.00
PAY COUNTY TREASURER								\$8,126,111.00
WD 261 Water #1	\$0.577902		c	\$893,186,206		\$516,174		\$516,161.43 *
WD262 Water #2	\$0.100011		c	\$67,882,447		\$6,789		\$6,789.00
Total water								\$522,950.43
FP 261 Fire Protection	\$1.139351			\$920,436,429		\$1,048,700		\$1,048,700.00
SD 261 Sewer #3A - Capital	\$2.478722		c	\$701,217,784		\$1,738,124		\$1,738,124.00
SD 261 " " - Maintenance	\$1.633304		m	\$663,222,084		\$1,083,243		\$1,083,243.00
SD 262 Sewer #3B "	\$0.149999		c	\$234,474,469		\$35,171		\$35,171.00
Total Sewer								\$2,856,538.00
SD 264 Carlisle Sewer	\$4.033195		c	\$19,050,900		\$76,836		\$76,836.00
SD 265 Lincoln sewer	\$4.033156		c	\$5,766,700		\$23,258		\$23,258.00
RD 261 Refuse (includes Carlisle)		179.72	mPU		5558.91		\$999,061	\$999,061.00
LD 261 Carlisle Light & Sidewalk	\$1.544165		m	\$17,290,900		\$26,700		\$26,700.00
LD 262 Rapids light		44.83			58.00		\$2,600	\$2,600.00
Town Charge								\$0.00
Unpaid water								\$99,019.00
Unpaid sewer								\$67,871.00
Unpaid refuse								\$2,221.00
PAY TOWN SUPERVISOR								\$5,725,754.43
LOCKPORT TOWN BUDGET TOTAL							\$5,556,643	
LOCKPORT TOTAL ALL								\$13,851,865.43
							-\$13	

-Refund Adj
Below

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
 Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NEWFANE 292800 TAX LEVY 2009								
County Services	\$7.758861					\$2,952,217		\$2,952,217.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$7.758861			\$380,496,170		\$2,952,217		\$2,952,217.00
Other expenses due County						\$0		\$0.00
WD 283 County Water	\$0.619080		c	\$445,076,258		\$275,538		\$275,538.00
Unpaid School tax								\$497,791.00
Erroneous assmts incl. in Spec Districts below								\$0.00
Omitted Tax & Former Exempts								\$2,380.00
PAY COUNTY TREASURER								\$3,727,926.00
FP281 Fire Protection	\$1.427060			\$403,854,843		\$576,325		\$576,325.00
LD 281 Light	\$0.274232			\$122,159,143		\$33,500		\$33,500.00
RD 281 Refuse		179.56			3,943.00		\$708,000	\$708,000.00
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"		25.00	cPU		3,671.50		\$91,788	\$91,793.39 *
WD 284 Fee per parcel		5.00	FEE		4,290.00		\$21,450	\$21,450.00
WD 285 Water District "Mobiles"		30.00	PU		452.00		\$13,560	\$13,560.00
Total Town Water								\$126,803.39
Newfane Town Sewer								
SS 281 UN&FEE		195.85	m PU		2,756.10		\$539,782	\$539,782.00
Fee Per Parcel		5.00	FEE		2,137.00		\$10,685	\$10,685.00
SS 282(1)1-100'		0.08	c PU		250,024.28		\$20,002	\$20,002.00
SS 282(2) 101- 300'		0.06	c PU		116,740.30		\$7,005	\$7,005.00
SS 282(3) > 300'		0.05	c PU		82,837.71		\$4,142	\$4,142.00
Total Town Sewer								\$581,616.00
Unpaid Water								\$90,791.00
Unpaid Sewer								\$85,368.00
Town Charges								\$3,391.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$2,205,794.39
NEWFANE TOWN BUDGET TOTAL						\$2,026,244		
NEWFANE TOTAL ALL							\$5	\$5,933,720.39

-Refund Adj
Below

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
 Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NIAGARA 293000 TAX LEVY 2009								
County Services	\$12.798092					\$3,525,600		\$3,525,600.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$12.798092			\$275,478,566		\$3,525,600		\$3,525,600.00

Other expenses due County

						\$0		\$0.00
WD 302 County Water	\$1.031802		c	\$323,686,219		\$333,980		\$333,980.00
RD 291 County Refuse						\$0		\$0.00
UNPAID School Tax								\$640,142.00

Erroneous assmts incl. in Spec Dists. below

Omitted Tax & Former Exempts								\$0.00
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-Refund Adj
Below

PAY COUNTY TREASURER

\$4,499,722.00

	HOMESTEAD RATE	NON HMSTD. RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD. LEVY	TOTAL LEVY
Niagara Town Highway Tax	\$1.185191	2.420462		\$154,691,108	\$124,091,359	\$183,339	\$300,358	\$483,697.00
DR 301 WI EST Drain	n/a	n/a	0.000000	(secnd.units c)	\$849,420			\$0.00
RD 302 WI EST Road	n/a	n/a	0.008374	(secnd.units c)	\$1,062,864			\$8,900.00
SD 310 WI EST Sewer	n/a	n/a	0.002446	(secnd.units c)	\$1,062,864			\$2,600.00
WD 303 WI EST Water	n/a	n/a	0.002446	(secnd.units c)	\$1,062,864			\$2,600.00

TOTAL Highway Tax

\$14,100

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LD 301 Niagara Light	\$0.000000	0.000000	m	\$164,207,160	\$153,191,554	\$0	\$0	\$0.00
WD 301 Niagara Water	\$0.371233	0.656626	c	\$164,499,360	\$159,805,554	\$61,068	\$104,932	\$166,001.11
FD 301 Niagara Fire	\$1.087626	2.111108		\$164,207,160	\$153,191,554	\$178,596	\$323,404	\$502,000.00
SD 301 Niagara Sewer	\$2.311061	2.311061	c	\$163,282,960	\$154,320,084	\$377,357	\$356,643	\$734,000.00
RD 301 Niagara Refuse	\$0.000000	0.000000	m	\$164,207,160	\$145,541,428	\$0	\$0	\$0.00

SD307 Wildwood Sewer				Pre Calculated				\$24,000.00
WD307 Wildwood Water				Pre Calculated				\$12,500.00

TOTAL Wildwood

\$36,500.00

UNPAID Water								\$63,515.00
UNPAID Sewer								\$151,727.00
Town Charge								\$2,028.00

PAY TOWN SUPERVISOR

\$2,153,568.11

NIAGARA TOWN BUDGET TOTAL \$1,936,298

NIAGARA TOTAL ALL							\$1	\$6,653,290.11
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2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
 Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNIT	AD VAL TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
Pendleton 293200 TAX LEVY 2009									
County Services	\$7.634964					\$3,334,759		\$3,334,759.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Pendleton	\$7.634964			\$436,774,676		\$3,334,759		\$3,334,759.00	
Other expenses due County						\$0		\$0.00	
WD 324 County Water	\$0.619082		c	\$494,215,746		\$305,960		\$305,960.00	
RD 291 County Refuse	\$0.105438			\$461,937,754		\$48,706		\$48,706.00	
CS320 County Sewer Cap	\$0.454896	16.23	PU	\$494,414,614	3,120.00	\$224,907	\$50,650	\$275,557.00	
CS 321 County User		133.16	PU		1,548.00		\$206,132	\$206,132.00	
CS 321 S.U.		17.81	SU		1,737.00		\$30,925	\$30,925.00	
CS 322 S.U. Non User		17.81	SU		1,379.00		\$24,551	\$24,551.00	\$537,165
Unpaid School taxes								\$385,102.00	
Erroneous assmts incl. in Spec Districts below								\$176.00	-Refund Adj Below
Omitted tax & Former Exempt								\$4,438.00	
Pay County Treasurer								\$4,616,306.00	
Pendleton Town Tax	\$0.549701			\$438,736,531		\$241,174		\$240,998.00	Refund Adj \$176
FD 321 Pendleton fire	\$0.940000			\$458,634,154		\$431,116		\$431,116.00	
WD 321 Water #1	\$0.094001		c	\$459,082,636		\$43,154		\$43,152.06	*
" "	\$0.201400		m	\$427,403,336		\$86,079		\$86,079.00	
WD 322 " #2	\$0.049981		c	\$30,911,960		\$1,545		\$1,546.00	
Total Water								\$130,777.06	
RD 321 Refuse		182.76	m PU		2,308.00		\$421,815	\$421,815.00	
SEWER #1 SS320 Swr-1-gpu UNITS		60.20	c PU		620.00		\$37,324	\$37,324.00	
SS321 Se 1 im cap/lat FEE		6.83	c FEE		960.00		\$6,559	\$6,559.00	
SS321 Se 1 im cap/lat <200' UNITS		0.23	c PU		120,182.84		\$28,171	\$28,171.00	
SS322 Se 1 im cap/lat >200' UNITS		0.07	c PU		26,640.37		\$1,998	\$1,998.00	
SS323 Pen se potential FEE		6.86	c FEE		568.00		\$3,898	\$3,898.00	
Total Sewer #1								\$77,950.00	
SEWER #2 SS326 Sewer-2-gpu UNITS		32.14	c PU		28.00		\$900	\$900.00	
SS327 Se 2 im cap/lat FEE		6.83	c FEE		48.00		\$328	\$328.00	
SS327 Se 1 im cap/lat <200' UNITS		0.23	c PU		6,672.63		\$1,564	\$1,564.00	
SS328 Se 1 im cap/lat >200' UNITS		0.08	c PU		2,691.86		\$202	\$202.00	
Total Sewer #2								\$2,994.00	
SEWER #3 SS331 Swr-3-gpu UNITS		50.50	c PU		8.00		\$404	\$404.00	
SS332 Se 3 im cap/lat FEE		6.88	c FEE		8.00		\$55	\$55.00	
SS332 Se 3 im cap/lat <200' UNITS		0.23	c PU		835.00		\$196	\$196.00	
Total Sewer #3								\$655.00	
Unpaid Sewer								\$12,625.00	
Unpaid Refuse								\$706.00	
Unpaid Water								\$17,463.00	
Town Charge								\$1,250.00	
Pay Town Supervisor								\$1,338,349.06	
PENDLETON TOWN BUDGET TOTAL							\$1,306,305		
Total Pendleton All								\$5,954,655.06	
								-\$2	

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
PORTER 293489/293401 TAX LEVY 2009								
County Services - Porter/TOV	\$8.207126					\$2,250,030		\$2,250,029.96
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$8.207126			\$274,155,653		\$2,250,030		\$2,250,029.96
County Services-Village/Youngstown	\$8.207126					\$744,641		\$744,641.04
NYS Medicaid - Village/Youngstown	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Youngstown	\$8.207126			\$90,731,036		\$744,641		\$744,641.04
"Total" County - Porter				\$364,886,689		\$2,994,671		\$2,994,671.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.665679		c	\$295,788,023		\$196,900		\$196,900.00
RD 291 County Refuse	\$0.113375			\$380,250,931		\$43,111		\$43,111.00
Erroneous assmts incl. in Spec Districts below								\$236.00
Unpaid Village Tax								\$25,464.00
Unpaid School Tax								\$452,880.00
Ag District payment								
Omitted Tax & Former Exempt								\$9,003.00
PAY COUNTY TREASURER								\$3,722,265.00
Porter Town tax TOV	\$1.000646			\$275,014,441		\$275,192		\$275,015.00
Porter Town Tax Village	\$1.000646			\$91,096,189		\$91,155		\$91,096.00
Total Town Tax				\$366,110,630		\$366,347		\$366,111.00
RD 341 Refuse		0.00			1,902.00			\$0.00
LD 341 Ransomville Light #1	\$0.338485			\$30,589,235		\$10,354		\$10,354.00
FD 341 Youngstown Fire	\$0.836746			\$166,717,266		\$139,500		\$139,500.00
FD 342 Ransomville Fire	\$2.116492			\$118,606,157		\$251,029		\$251,029.00
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		0.76	c cPU		10,099.55		\$7,650	\$7,649.19 *
" "		0.00	cSU		1,088.97			\$0.00
SD 345 Indirect Sewer	\$0.000000			\$6,382,600				\$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					\$25.00
AP 291 Agr. Dist. Payment								\$0.00
Town Charge								\$7,573.00
Unpaid Refuse								\$0.00
Unpaid Water								\$39,095.00
Unpaid Sewer								\$14,599.00
PAY TOWN SUPERVISOR								\$891,735.19
PORTER TOWN BUDGET TOTAL							\$830,468	
PORTER GRAND TOTAL								-\$1 \$4,614,000.19

-Refund Adj
Below

Refund Adj \$177

Refund Adj \$59

\$3,950

\$7,649

\$51,875

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
Royalton 293689/293601 TAX LEVY 2009								
County Services - Royalton/TOV	\$7.756157					\$2,309,581		\$2,309,581.09
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$7.756157			\$297,773,892		\$2,309,581		\$2,309,581.09
County Services-Village/Middleport	\$7.756157					\$363,863		\$363,862.91
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Middleport	\$7.756157			\$46,912,782		\$363,863		\$363,862.91
"Total" County - Royalton				\$344,686,674		\$2,673,444		\$2,673,444.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.619082		c	\$383,284,995		\$237,285		\$237,285.00
RD 291 County Refuse	\$0.105436			\$361,622,795		\$38,128		\$38,128.00
Erroneous assmts incl. in Spec Dist. below								\$1,957.00
Unpaid Village Taxes								\$37,203.00
Unpaid School Taxes								\$415,694.00
Omitted Tax & Former Exempt								\$7,922.00
Pay County Treasurer								\$3,411,633.00
Town Tax (TOV)	\$3.178349			\$300,982,397		\$956,627		\$954,935.00
Town Tax (Village)	\$1.812412			\$47,230,970		\$85,602		\$85,337.00
TOTAL Town Tax				\$348,213,367		\$1,042,229		\$1,040,272.00
DR 361 Royalton Drainage	\$0.204925		m	\$311,435,790		\$63,821		\$63,821.00
LD 361 Gasport Light	\$0.498029		m	\$31,122,711		\$15,500		\$15,500.00
SD 361 Gasport Sewer O+M	\$4.440841		m	\$30,341,103		\$134,740		\$134,740.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$35,944,603				\$0.00
WD 367 Water Improv - Pr Un		250.00	cPU		2,288.00	\$572,000		\$572,000.70
WD 367 Water Improv - Sec Un		50.00	cSU		63.00	\$3,150		\$3,150.00
WD 368 Water Unimproved - Pr Un		10.00	cPU		594.00	\$5,940		\$5,940.00
WD 368 Water Unimproved - Sec Un		1.00	cSU		258.00	\$258		\$258.00
Total Water								\$581,348.70
RD362 Refuse		177.32	m		2,423.00	\$429,645		\$429,645.00
FD 361 Fire Gasport	\$1.065345			\$31,661,118		\$33,730		\$33,730.00
FP 361 Royalton Fire	\$1.298222			\$280,324,119		\$363,923		\$363,923.00
PD361 Paving District		0.00	PU		\$0			\$0.00
TC 291 Town Charge								\$87.00
UR 291 Unpaid Refuse								\$0.00
US 291 Unpaid Sewer								\$6,604.00
UW 291 Unpaid water								\$80,118.00
Pay Town Supervisor								\$2,749,788.70
ROYALTON TOWN BUDGET TOTAL							\$2,662,980	
Royalton Total All							\$1	\$6,161,421.70

-Refund Adj Below

Refund Adj \$1692

Refund Adj \$265

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2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
SOMERSET 293889/293801								
TAX LEVY 2009								
County Services - Somerset/TOV	\$9.717893					\$853,522		\$853,521.65
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$9.717893			\$87,829,906		\$853,522		\$853,521.65
County Services-Village/Barker	\$9.717893					\$149,487		\$149,487.35
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Barker	\$9.717893			\$15,382,691		\$149,487		\$149,487.35
"Total" County - Somerset				\$103,212,597		\$1,003,009		\$1,003,009.00
Other expenses due County				\$0		\$0		\$0.00
WD 384 County Water	\$0.773852		c	\$789,089,127		\$610,638		\$610,638.00
RD 291 County Refuse	\$0.131798			\$777,948,727		\$102,532		\$102,532.00
Unpaid Village Tax								\$8,617.00
Unpaid School Tax								\$114,680.00
Omitted tax & Former Exempt								\$0.00
Erroneous assmts incl. in Spec Dist. below								\$349.00
								-Refund Adj Below
PAY COUNTY TREASURER								\$1,839,825.00
Town Tax TOV	\$2.610485			\$88,161,185		\$230,143		\$229,983.49
Town Tax Village	\$2.391818			\$15,426,972		\$36,899		\$36,870.51
Total Town Tax				\$103,588,157		\$267,042		\$266,854.00
FD 381 Fire Protection	\$0.295229			\$762,121,169		\$225,000		\$225,000.00
LD 381 Light	\$0.601780			\$6,646,950		\$4,000		\$4,000.00
RD 381 Refuse		152.35			876.00		\$133,461	\$133,300.00
SD 390 Sewer UN	\$0.229683	120.00	c cPU	\$46,372,706	744.50	\$10,651	\$89,340	\$99,991.00
SD 391 Sewer < 300'		0.20	cPU		66,517.00		\$13,303	\$13,303.00
SD 392 Sewer >300'		0.02	cPU		12,332.70		\$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
Total Sewer								\$142,341.00
WD 381 Water #2	\$0.150000		c	\$764,872,848		\$114,731		\$114,731.96 *
WD 382 Water #2a	\$0.030000		c	\$768,610,369		\$23,058		\$23,058.00
WD 385 Water	\$0.110036		c	\$1,208,700		\$133		\$133.00
Total Water								\$137,922.96
Unpaid Refuse								\$0.00
Unpaid Water								\$8,626.00
Unpaid Sewer								\$4,949.00
Town Charge								\$3,995.00
PAY TOWN SUPERVISOR								\$926,987.96
SOMERSET TOWN BUDGET TOTAL							\$909,418	
SOMERSET TOTAL ALL							\$1	\$2,766,812.96

2009 Niagara County/Town Tax Rates

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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
WHEATFIELD 294000 TAX LEVY 2009								
County Services	\$10.653357					\$8,327,890		\$8,327,890.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$10.653357			\$781,715,080		\$8,327,890		\$8,327,890.00
Other expenses due County						\$0		\$0.00
WD 404 County Water	\$0.859835		c	\$933,074,556		\$802,290		\$802,290.00
RD 291 County Refuse	\$0.146444			\$852,232,897		\$124,804		\$124,804.00
Unpaid School Taxes								\$848,063.00
CS 400 County Sewer CAP	\$0.631798	16.23		\$897,853,949	11,167.00	\$567,262	\$181,285	\$748,547.00
CS 401 County Sewer Primary User Unit		133.17			9,513.00		\$1,266,747	\$1,266,747.00
CS 401 County Sewer Secondary User		17.80			10,437.00		\$185,818	\$185,818.00
CS 402 County Sewer Non User - Sec. Unit		17.80			728.00		\$12,961	\$12,961.00
Total County Sewer								\$2,214,073.00
Erroneous assmts incl. in Spec Dist. below								\$1,302.00
Omitted Taxes & Former Exempt								\$33,910.00
PAY COUNTY TREASURER								\$12,352,332.00
LD 401 Light #1 Frnt. Ft.		0.08	PU		45,657.67		\$3,614	\$3,614.00
LD 402 Light #1 Units		10.00	PU		366.00		\$3,660	\$3,660.00
LD 403 Light #2		0.00	SU		7,494,145.00		\$4,728	\$4,728.00
Total Light								\$12,002.00
LD 405 Ashwood Lighting District		0.00	SU/Sq Ft		1,703,476.99		\$7,850	\$7,850.00
WD 401 Wheatfield water	none		c					\$0.00
WD 403 Wheatfield water FT.	none		PU					\$0.00
SD 401 Sewer User	\$1.801440		c	\$836,699,402		\$1,507,264		\$1,506,839.04
SD 402 Sewer Non User	\$0.402819		c	\$97,182,505		\$39,147		\$39,147.00
Total Sewer								\$1,545,986.04
WD 406 Summit Water	resident.	0.00	SU	residential	4,686,367.00			\$0.00
WD 407 Liberty Dr. Water	industr.	0.00	SU	industrial	7,494,145.00			\$0.00
FP 401 Fire Protection	\$1.152443			\$854,326,010		\$984,562		\$984,000.00
WD 402 Sawyer Dr. Lateral		0.00	SU		2.00			\$0.00
RD 403 Refuse - User		162.92	PU		5,850.00		\$953,083	\$952,775.00
" " Non User		5.00	SU		1,845.00		\$9,225	\$9,225.00
Total Refuse								\$962,000.00
RD 404 Inducon Road		0.00	SU		7,179,278.53		\$0	\$0.00
WD 408 Inducon water		0.00	SU		7,179,278.53		\$29,538	\$29,538.00
DR 401 Inducon Drainiage		0.00	SU		7,179,278.53		\$17,723	\$17,723.00
SD 410 Inducon Sewer		0.01	SU		7,179,278.53		\$46,344	\$46,344.00
LD 404 Inducon Light		0.00	SU		7,179,278.53			\$0.00
Total Inducon								\$93,605.00
Town Charges								\$18,095.00
Unpaid Water								\$110,607.00
Unpaid Sewer								\$32,046.00
PAY SUPERVISOR								\$3,766,191.04
WHEATFIELD TOWN BUDGET TOTAL							\$3,605,443	
WHEATFIELD TOTAL ALL								\$7
								\$16,118,523.04

-Refund Adj Below

Refund Adj \$432 *

Refund Adj \$562

Refund Adj \$308

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08
 Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	UNIT RATE	UNITS	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
WILSON 294289/294201									
TAX LEVY 2009									
County Services - Wilson/TOV	\$8.271329					\$1,816,494		\$1,816,494.29	
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00	
County Tax Rate - Wilsont/TOV	\$8.271329			\$219,613,341		\$1,816,494		\$1,816,494.29	
<hr/>									
County Services-Village of Wilson	\$8.271329					\$385,050		\$385,049.71	
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00	
County Tax Rate - Village of Wilson	\$8.271329			\$46,552,336		\$385,050		\$385,049.71	
"Total" County - Wilson				\$266,165,677		\$2,201,544		\$2,201,544.00	
<hr/>									
Other expenses due County						\$0		\$0.00	
WD 425 County Water	\$0.665682		c	\$298,118,475		\$198,452		\$198,452.00	
RD 291 County Refuse						\$0		\$0.00	
Erroneous assmts incl. in Spec Dist. below								\$1,394.00	
Unpaid Village tax								\$14,253.00	
Unpaid School tax								\$377,894.00	
Omitted Taxes & Former Exempts								\$9,607.00	
<hr/>									
PAY COUNTY TREASURER								\$2,803,144.00	
<hr/>									
Town Tax TOV	\$3.727772			\$220,164,208		\$820,722		\$819,572.00	
Town Tax VLG	\$3.727779			\$46,669,608		\$173,974		\$173,730.00	
Total Town Tax				\$266,833,816		\$994,696		\$993,302.00	
LD 421 Light #2 - Sunset Island	\$0.364397		m	\$6,860,650		\$2,500		\$2,500.00	
SD 411 Sunset Island Sewer	\$0.000000	599.56	c	\$6,852,600	84.00		\$50,363	\$50,363.00	
WD 421 Water #1	\$0.161964		c	\$234,169,556		\$37,927		\$37,922.17	
WD 422 Water #2	\$0.000000		c	\$3,144,106				\$0.00	
TC 291 Town Charges								\$7,277.00	
Unpaid Water								\$23,768.00	
<hr/>									
PAY SUPERVISOR								\$1,115,132.17	
<hr/>									
WILSON TOWN BUDGET TOTAL							\$1,084,087		
WILSON TOTAL ALL								-\$5	\$3,918,276.17

-Refund Adj Below

Refund Adj \$1,150

Refund Adj \$244

2009 Niagara County/Town Tax Rates

2009 tax rate calculations-Rates 2009.xls 12/10/08

Values entered 11/26/08 by TF, Verified by staff 12/1/08

	AD VAL RATE	AD VAL. TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
CITY of LOCKPORT 290900					
TAX LEVY 2009					
				TAX ON FORMER EXEMPT	
County Services	\$8.388513		\$5,279,875	\$17,315	\$5,297,190.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$8.388513	\$629,417,240	\$5,279,875	\$17,315	\$5,297,190.00
RD 291 County Refuse - Lockport	\$0.113373	\$672,849,565	\$76,283		\$76,283.00
Other expenses due County			\$0		\$0.00
Total County - City of Lockport			must be 0---->	\$0	\$5,373,473.00

CITY of NIAGARA FALLS 291100					
TAX LEVY 2009					
County Services	\$8.275238		\$10,373,452	\$50,384	\$10,423,836.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$8.275238	\$1,253,553,303	\$10,373,452	\$50,384	\$10,423,836.00
RD291 County Refuse - Niagara Falls	\$0.113373	\$1,444,449,804	\$163,762		\$163,762.00
Other expenses due County			\$0		\$0.00
Total County - Niagara Falls			must be 0---->	\$0	\$10,587,598.00

CITY of NORTH TONAWANDA 291200					
TAX LEVY 2009					
County Services	\$8.691712		\$9,010,314	\$54,999	\$9,065,313.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$8.691712	\$1,036,655,865	\$9,010,314	\$54,999	\$9,065,313.00
RD291 County Refuse -NT	\$0.117153	\$1,138,626,109	\$133,394		\$133,394.00
Other expenses due County			\$0		\$0.00
Total County -North Tonawanda			must be 0---->	\$0	\$9,198,707.00

2008-2009 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>AKRON CSD</u>				
LOCKPORT	44	\$2,619,081	17.213480	\$45,083.50
ROYALTON	637	\$53,132,047	17.213480	\$914,587.43
TOTAL	681	\$55,751,128		\$959,670.93
<u>BARKER CSD</u>				
HARTLAND	968	\$73,384,768	16.922106	\$1,241,824.82
NEWFANE	108	\$10,880,346	15.229895	\$165,706.53
SOMERSET	1,564	\$106,586,703	19.037637	\$2,029,158.96
TOTAL	2,640	\$190,851,817		\$3,436,690.31
<u>LEWISTON-PORTER CSD</u>				
LEWISTON	5,536	\$680,758,383	22.766304	\$15,498,352.30
PORTER	2,728	\$310,637,672	21.297734	\$6,615,878.51
TOTAL	8,264	\$991,396,055		\$22,114,231.27
<u>LOCKPORT SD</u>				
LOCKPORT CITY	8,295	\$648,342,489	24.621119	\$15,962,917.87
LOCKPORT CITY LIBRARY		\$648,342,489	0.989982	\$641,848.86
CAMBRIA	69	\$7,840,807	22.994372	\$180,294.43
CAMBRIA LIBRARY		\$7,840,807	0.924573	\$7,249.40
LOCKPORT TOWN	5,026	\$600,423,443	22.790286	\$13,683,821.98
LOCKPORT TOWN LIBRARY		\$600,423,443	0.916367	\$550,208.67
PENDLETON	71	\$15,697,427	22.763953	\$357,335.49
PENDLETON LIBRARY		\$15,697,427	0.915308	\$14,368.02
TOTAL	13,461	\$1,272,304,166		\$31,398,044.72
<u>MEDINA</u>				
HARTLAND TOWN	51	\$3,462,534	27.044023	\$93,640.85
HARTLAND LIBRARY		3462534	1.477901	\$5,117.28
TOTAL	51	\$3,462,534		\$5,117.28
<u>NEWFANE</u>				
CAMBRIA	75	\$7,533,932	27.048478	\$203,781.39
LOCKPORT	530	\$52,477,558	27.048478	\$1,419,438.07
NEWFANE	4,317	\$380,595,479	27.048478	\$10,294,528.44
WILSON	47	\$4,155,606	29.084388	\$120,863.26
TOTAL	4,969	\$444,762,575		\$12,038,610.60

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2007-2008 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
NIAGARA-WHEATFIELD				
CAMBRIA HOMESTEAD	158	\$15,994,468	15.558418	\$248,848.62
CAMBRIA NON-HOMESTEAD	51	\$2,362,747	21.356483	\$50,459.97
LEWISTON HOMESTEAD	1,192	\$101,803,335	18.013440	\$1,833,828.27
LEWISTON NON-HOME.	127	\$12,515,237	24.547681	\$307,220.05
NIAGARA HOMESTEAD	2,875	\$159,357,960	26.42094	\$4,210,387.10
NIAGARA NON-HOMESTEAD	930	\$124,294,609	35.704143	\$4,437,832.49
WHEATFIELD HOMESTEAD	5,284	\$534,657,396	21.711157	\$11,608,030.67
WHEATFIELD NON-HOME.	795	\$128,892,456	30.024107	\$3,869,880.89
TOTAL	11,343 *	\$1,079,878,208		\$26,566,488.22

ROYALTON-HARTLAND CSD				
HARTLAND	1017	\$81,057,557	22.687305	\$1,838,977.52
LOCKPORT	218	\$23,500,023	20.418874	\$479,844.01
ROYALTON	3227	\$287,611,665	20.418574	\$5,872,620.07
TOTAL	4462	\$392,169,245		\$8,191,441.71

STARPOINT CSD				
CAMBRIA	1771	\$219,232,977	20.712843	\$4,540,938.23
LOCKPORT	1592	\$190,965,717	20.712843	\$3,955,442.91
PENDLETON	2816	\$431,860,638	20.712843	\$8,945,061.59
ROYALTON	2	\$427,800	20.712843	\$8,860.95
WHEATFIELD	1418	\$139,773,239	28.767838	\$4,020,973.90
TOTAL	7599	\$982,260,371		\$21,471,277.40

WILSON CSD				
CAMBRIA	556	\$61,248,999	22.565177	\$1,382,094.50
NEWFANE	10	\$482,555	22.565177	\$10,888.94
PORTER	755	\$65,384,633	24.263632	\$1,586,468.67
WILSON	3063	\$270,476,409	24.263632	\$6,562,740.05
TOTAL	4384	\$397,592,596		\$9,542,192.63

NORTH TONAWANDA SD				
NORTH TONAWANDA	12,897	\$1,100,300,773	22.680409	\$24,955,271.55
N. TONAWANDA LIBRARY		\$1,100,300,773	1.081148	\$1,189,587.98
former exempts - pro-rata				\$22,908.13
TOTAL	12,897	\$1,100,300,773		\$26,167,768.17

NIAGARA FALLS SD				
HOMESTEAD	19,050	\$923,608,429	18.99	\$17,539,324.07
NON-HOMESTEAD	4,045	\$386,175,441	19.518	\$7,537,372.26
TOTAL	23,095	\$1,309,783,870		\$25,076,688.00

GRAND TOTALS	93,845	\$8,220,513,338		\$186,968,221.24
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NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

** Adjusted due to rounding

2008-2009 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>CAMBRIA</u>				
NEWFANE SD	75	\$7,533,932	27.048478	\$203,781.39
STARPOINT CSD	1771	\$219,232,977	20.712843	\$4,540,938.23
WILSON CSD	556	\$61,248,999	22.565177	\$1,382,094.50
LOCKPORT SD	69	\$7,840,807	22.994372	\$180,294.43
LOCKPORT LIBRARY		\$7,840,807	0.924573	\$7,249.40
NIAG.-WHEAT. HOMESTEAD	158	\$15,994,468	15.558418	\$248,848.62
NIAG.-WHEAT. NON-HOMESTEAD	51	\$2,362,747	21.356483	\$50,459.97
TOTAL	2,680	\$314,213,930		\$6,613,666.55
<u>HARTLAND</u>				
BARKER CSD	968	\$73,384,768	16.922106	\$1,241,824.82
ROYALTON-HARTLAND CSD	1017	\$81,057,557	22.687305	\$1,838,977.52
MEDINA CSD	51	\$3,462,534	27.044023	\$93,640.85
MEDINA LIBRARY		\$3,462,534	1.477901	\$5,117.28
TOTAL	2,036	\$157,904,859		\$3,179,560.47
<u>LEWISTON</u>				
LEWISTON-PORTER CSD	5,536	\$680,758,383	22.766304	\$15,498,352.30
NIAG.-WHEAT. HOMESTEAD	1,192	\$101,803,335	18.013440	\$1,833,828.27
NIAG.-WHEAT. NON-HOMESTEAD	127	\$12,515,237	24.547681	\$307,220.05
TOTAL	6,855	\$795,076,955		\$17,639,400.61
<u>LOCKPORT TOWN</u>				
AKRON CSD	44	\$2,619,081	17.213480	\$45,083.50
NEWFANE SD	530	\$52,477,558	27.048478	\$1,419,438.07
LOCKPORT SD	5,026	\$600,423,443	22.790286	\$13,683,821.98
LOCKPORT LIBRARY		\$600,423,443	0.916367	\$550,208.67
ROYALTON-HARTLAND CSD	218	\$23,500,023	20.418874	\$479,844.01
STARPOINT CSD	1592	\$190,965,717	20.712843	\$3,955,442.91
TOTAL	7,410	869,985,822		\$20,133,839.14
<u>NEWFANE</u>				
BARKER CSD	108	\$10,880,346	15.229895	\$165,706.53
NEWFANE SD	4,317	\$380,595,479	27.048478	\$10,294,528.44
WILSON CSD	10	\$482,555	22.565177	\$10,888.94
TOTAL	4,435	\$391,958,380		\$10,471,123.91
<u>NIAGARA</u>				
NIAG.-WHEAT. HOMESTEAD	2,875	\$159,357,960	26.42094	\$4,210,387.10
NIAG.-WHEAT. NON-HOMESTEAD	930	\$124,294,609	35.704143	\$4,437,832.49
TOTAL	3,805	\$283,652,569		\$8,648,219.59
<u>PENDLETON</u>				
LOCKPORT SD	71	\$15,697,427	22.763953	\$357,335.49
LOCKPORT LIBRARY		\$15,697,427	0.915308	\$14,368.02
STARPOINT CSD	2816	\$431,860,638	20.712843	\$8,945,061.59
TOTAL	2,887	447,558,065		\$9,316,765.10

* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2008-2009 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>PORTER</u>				
LEWISTON-PORTER CSD	2,728	\$310,637,672	21.297734	\$6,615,878.51
WILSON CSD	755	\$65,384,633	24.263632	\$ 1,586,468.67
TOTAL	3,483	\$376,022,305		\$8,202,347.18
<u>ROYALTON</u>				
AKRON CSD	637	\$53,132,047	17.213480	\$914,587.43
ROYALTON-HARTLAND CSD	3227	\$287,611,665	20.418574	\$5,872,620.07
STARPOINT CSD	2	\$427,800	20.712843	\$8,860.95
TOTAL	3,866	\$341,171,512		\$6,796,068.45
<u>SOMERSET</u>				
BARKER CSD	1,564	\$106,586,703	19.037637	\$2,029,158.96
TOTAL	1,564	\$106,586,703		\$2,029,158.96
<u>WHEATFIELD</u>				
STARPOINT CSD	1418	\$139,773,239	28.767838	\$4,020,973.90
NIAG.-WHEAT. HOMESTEAD	5,284	\$534,657,396	21.711157	\$11,608,030.67
NIAG.-WHEAT. NON-HOMESTEAD	795	\$128,892,456	30.024107	\$3,869,880.89
TOTAL	7,497	\$803,323,091		\$ 19,498,885.45
<u>WILSON</u>				
NEWFANE	47	\$4,155,606	29.084388	\$120,863.26
WILSON CSD	3063	\$270,476,409	24.263632	\$6,562,740.05
TOTAL	3,110	\$274,632,015		\$6,683,603.31
<u>CITY OF LOCKPORT</u>				
LOCKPORT SD	8,295	\$648,342,489	24.621119	\$15,962,917.87
LOCKPORT LIBRARY		\$648,342,489	0.989982	\$641,848.86
TOTAL	8,295	\$648,342,489		\$16,604,766.73
<u>CITY OF NORTH TONAWANDA</u>				
NORTH TONAWANDA SD	12,897	\$1,100,300,773	22.680409	\$24,955,271.55
NORTH TONAWANDA LIBRARY		\$1,100,300,773	1.081148	\$1,189,587.98
former exempts - pro-rata				\$22,908.13
TOTAL	12,897	\$1,100,300,773		\$26,167,768.17
<u>CITY OF NIAGARA FALLS</u>				
NF -HOMESTEAD	19,050	\$923,608,429	18.99	\$ 17,539,324.07
NF - NON-HOMESTEAD	4,045	\$386,175,441	19.518	\$ 7,537,372.26
TOTAL	23,095	\$1,309,783,870		\$ 25,076,688.00 **
GRAND TOTALS				
	93,845	\$8,220,513,338		\$186,968,221.24

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

** Adjusted due to rounding

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY
2007-2008 TO 2008-2009

SCHOOL DISTRICT	2007-2008 TAXLEVY	2008-2009 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$1,149,799	\$959,671	-\$190,128	-16.54%
BARKER	\$3,238,120	\$3,436,690	\$198,570	6.13%
LEW-PORT	\$22,114,897	\$22,114,231	-\$666	0.00%
LOCKPORT	\$31,272,745	\$31,398,045	\$125,300	0.40%
MEDINA	\$90,823	\$5,117	-\$85,706	-94.37%
NEWFANE	\$11,752,364	\$12,038,611	\$286,247	2.44%
NIA. WHEATFIELD	\$26,566,488	\$26,566,488	\$0	0.00%
ROY- HART	\$8,429,155	\$8,191,442	-\$237,714	-2.82%
STARPOINT	\$20,561,022	\$21,471,277	\$910,255	4.43%
WILSON	\$9,540,926	\$9,542,193	\$1,267	0.01%
NO. TONAWANDA	\$25,527,651	\$26,167,768	\$640,117	2.51%
NIAGARA FALLS	\$25,077,142	\$25,076,688	-\$454	0.00%
TOTAL	\$185,321,134	\$186,968,221	\$1,647,087	0.89%

SCHOOL TAXABLE TOTALS COMPARISON

2007-2008 TO 2008-2009

USING FINAL EQUALIZATION RATES

	2007 Taxable	%	2007 EQ Rate	Full Taxable Value	%	2008 Taxable	%	2008 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
AKRON CSD															
Lockport -T	\$3,228,208	5.54%	100.00%	\$3,228,208	4.69%	\$2,619,081	4.70%	100.00%	\$2,619,081	4.70%	-\$609,127	-0.84%	0.00%	-\$609,127	0.01%
Royalton	\$55,044,127	94.46%	83.84%	\$65,653,777	95.31%	\$53,132,047	95.30%	100.00%	\$53,132,047	95.30%	-\$1,912,080	0.84%	16.16%	-\$12,521,730	-0.01%
TOTAL	\$58,272,335	100.00%		\$68,881,985	100.00%	\$55,751,128	100.00%		\$55,751,128	100.00%	-\$2,521,207	0.00%	16.16%	-\$13,130,857	0.00%
BARKER CENTRAL SD															
Hartland	\$72,795,358	38.45%	100.00%	\$72,795,358	33.73%	\$73,384,768	38.45%	100.00%	\$73,384,768	33.74%	\$589,410	0.00%	0.00%	\$589,410	0.01%
Newfane	\$10,721,922	5.66%	100.00%	\$10,721,922	4.97%	\$10,880,346	5.70%	100.00%	\$10,880,346	5.00%	\$158,424	0.04%	0.00%	\$158,424	0.03%
Somerset	\$105,822,915	55.89%	80.00%	\$132,278,644	61.30%	\$106,586,703	55.85%	80.00%	\$133,233,379	61.26%	\$763,788	-0.04%	0.00%	\$954,735	-0.04%
TOTAL	\$189,340,195	100.00%		\$215,795,924	100.00%	\$190,851,817	100.00%		\$217,498,493	100.00%	\$1,511,622	0.00%	0.00%	\$1,702,569	0.00%
LEWISTON-PORTER CSD															
Lewiston	\$671,604,491	68.46%	90.00%	\$746,227,212	70.69%	\$680,758,383	68.67%	90.00%	\$756,398,203	70.89%	\$9,153,892	0.20%	0.00%	\$10,170,991	0.19%
Porter	\$309,363,712	31.54%	100.00%	\$309,363,712	29.31%	\$310,637,672	31.33%	100.00%	\$310,637,672	29.11%	\$1,273,960	-0.20%	0.00%	\$1,273,960	-0.19%
TOTAL	\$980,968,203	100.00%		\$1,055,590,924	100.00%	\$991,396,055	100.00%		\$1,067,035,875	100.00%	\$10,427,852	0.00%	0.00%	\$11,444,951	0.00%
LOCKPORT SCHOOL DIST.															
Lockport-C	\$647,365,668	52.00%	90.00%	\$719,295,187	54.62%	\$648,342,489	50.96%	90.00%	\$720,380,543	53.59%	\$976,821	-1.04%	0.00%	\$1,085,357	-1.04%
Cambria	\$7,632,116	0.61%	100.00%	\$7,632,116	0.58%	\$7,840,807	0.62%	100.00%	\$7,840,807	0.58%	\$208,691	0.00%	0.00%	\$208,691	0.00%
Lockport-T	\$575,282,816	46.21%	100.00%	\$575,282,816	43.69%	\$600,423,443	47.19%	100.00%	\$600,423,443	44.66%	\$25,140,627	0.98%	0.00%	\$25,140,627	0.97%
Pendleton	\$14,579,928	1.17%	100.00%	\$14,579,928	1.11%	\$15,697,427	1.23%	100.00%	\$15,697,427	1.17%	\$1,117,499	0.06%	0.00%	\$1,117,499	0.06%
TOTAL	\$1,244,860,528	100.00%		\$1,316,790,047	100.00%	\$1,272,304,166	100.00%		\$1,344,342,220	100.00%	\$27,443,638	0.00%	0.00%	\$27,552,174	0.00%
MEDINA CENTRAL SD															
Hartland	\$3,478,984	100.00%	100.00%	\$3,478,984	100.00%	\$3,462,534	100.00%	100.00%	\$3,462,534	100.00%	-\$16,450	100.00%	0.00%	-\$16,450	0.00%
TOTAL	\$3,478,984	100.00%		\$3,478,984	100.00%	\$3,462,534	100.00%		\$3,462,534	100.00%	-\$16,450	100.00%		-\$16,450	0.00%
NEWFANE CENTRAL SD															
Cambria	\$7,219,133	1.66%	100.00%	\$7,219,133	1.65%	\$7,533,932	1.69%	100.00%	\$7,533,932	1.69%	\$314,799	0.04%	0.00%	\$314,799	0.04%
Lockport-T	\$50,161,402	11.51%	100.00%	\$50,161,402	11.50%	\$52,477,558	11.80%	100.00%	\$52,477,558	11.79%	\$2,316,156	0.29%	0.00%	\$2,316,156	0.29%
Newfane	\$374,484,964	85.89%	100.00%	\$374,484,964	85.83%	\$380,595,479	85.57%	100.00%	\$380,595,479	85.51%	\$6,110,515	-0.32%	0.00%	\$6,110,515	-0.32%
Wilson	\$4,125,410	0.95%	93.00%	\$4,435,925	1.02%	\$4,155,606	0.93%	93.00%	\$4,468,394	1.00%	\$30,196	-0.01%	0.00%	\$32,469	-0.01%
TOTAL	\$435,990,909	100.00%		\$436,301,424	100.00%	\$444,762,575	100.00%		\$445,075,363	100.00%	\$8,771,666	0.00%	0.00%	\$8,773,939	0.00%
NIAGARA-WHEATFIELD CSD															
Cambria	\$18,319,931	1.74%	100.00%	\$18,319,931	1.25%	\$18,357,215	1.70%	100.00%	\$18,357,215	1.22%	\$37,284	-0.04%	0.00%	\$37,284	-0.03%
Lewiston	\$113,348,232	10.76%	90.00%	\$125,942,480	8.61%	\$114,318,572	10.59%	90.00%	\$127,020,636	8.47%	\$970,340	-0.18%	0.00%	\$1,078,156	-0.14%
Niagara	\$276,363,408	26.24%	62.00%	\$445,747,432	30.49%	\$283,652,569	26.27%	62.00%	\$457,504,144	30.51%	\$7,289,161	0.03%	0.00%	\$11,756,711	0.02%
Wheatfield	\$645,248,270	61.26%	74.00%	\$871,957,122	59.64%	\$663,549,852	61.45%	74.00%	\$896,688,989	59.80%	\$18,301,582	0.19%	0.00%	\$24,731,868	0.15%
TOTAL	\$1,053,279,841	100.00%		\$1,461,966,965	100.00%	\$1,079,878,208	100.00%		\$1,499,570,983	100.00%	\$26,598,367	0.00%	0.00%	\$37,604,018	0.00%

SCHOOL TAXABLE TOTALS COMPARISON

		2007-2008 TO 2008-2009								USING FINAL EQUALIZATION RATES						
		2007 Taxable	2007 %	2007 EQ Rate	Full Taxable Value	2007 %	2008 Taxable	2008 %	2008 EQ Rate	Full Taxable Value	2008 %	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
ROYALTON HARTLAND CSD																
Hartland		\$80,615,394	22.67%	100.00%	\$80,615,394	19.93%	\$81,057,557	20.67%	100.00%	\$81,057,557	20.67%	\$442,163	-2.00%	0.00%	\$442,163	0.74%
Lockport		\$21,654,532	6.09%	100.00%	\$21,654,532	5.35%	\$23,500,023	5.99%	100.00%	\$23,500,023	5.99%	\$1,845,491	-0.10%	0.00%	\$1,845,491	0.64%
Royalton		\$253,404,592	71.25%	83.84%	\$302,247,844	74.72%	\$287,611,665	73.34%	100.00%	\$287,611,665	73.34%	\$34,207,073	2.09%	16.16%	-\$14,636,179	-1.38%
TOTAL		\$355,674,518	100.00%		\$404,517,770	100.00%	\$392,169,245	100.00%		\$392,169,245	100.00%	\$34,649,236	0.10%	16.16%	-\$14,194,016	0.00%
STARPOINT CSD																
Cambria		\$214,006,483	21.44%	100.00%	\$214,006,483	20.15%	\$219,232,977	22.32%	100.00%	\$219,232,977	21.26%	\$5,226,494	0.88%	0.00%	\$5,226,494	1.11%
Lockport		\$179,062,397	17.94%	100.00%	\$179,062,397	16.86%	\$190,965,717	19.44%	100.00%	\$190,965,717	18.52%	\$11,903,320	1.51%	0.00%	\$11,903,320	1.66%
Pendleton		\$423,606,661	42.43%	100.00%	\$423,606,661	39.88%	\$431,860,638	43.97%	100.00%	\$431,860,638	41.87%	\$8,253,977	1.54%	0.00%	\$8,253,977	1.99%
Royalton		\$425,453	0.04%	83.84%	\$507,458	0.05%	\$427,800	0.04%	100.00%	\$427,800	0.04%	\$2,347	0.00%	16.16%	-\$79,658	-0.01%
Wheatfield		\$181,284,803	18.16%	74.00%	\$244,979,464	23.06%	\$139,773,239	14.23%	74.00%	\$188,882,755	18.31%	(\$41,511,564)	-3.93%	0.00%	-\$56,096,708	-4.75%
TOTAL		\$998,385,797	100.00%		\$1,062,162,463	100.00%	\$982,260,371	100.00%		\$1,031,369,887	100.00%	\$17,132,161	2.39%	16.16%	-\$30,792,575	0.00%
WILSON CSD																
Cambria		\$60,078,445	15.30%	100.00%	\$60,078,445	14.55%	\$61,248,999	15.40%	100.00%	\$61,248,999	14.65%	\$1,170,554	0.11%	0.00%	\$1,170,554	0.11%
Newfane		\$479,184	0.12%	100.00%	\$479,184	0.12%	\$482,555	0.12%	100.00%	\$482,555	0.12%	\$3,371	0.00%	0.00%	\$3,371	0.00%
Porter		\$64,639,763	16.46%	100.00%	\$64,639,763	15.65%	\$65,384,633	16.45%	100.00%	\$65,384,633	15.64%	\$744,870	-0.01%	0.00%	\$744,870	-0.01%
Wilson		\$267,587,079	68.13%	93.00%	\$287,728,042	69.68%	\$270,476,409	68.03%	93.00%	\$290,834,848	69.59%	\$2,889,330	-0.10%	0.00%	\$3,106,806	-0.09%
TOTAL		\$392,784,471	100.00%		\$412,925,434	100.00%	\$397,592,596	100.00%		\$417,951,035	100.00%	\$4,059,884	0.01%	0.00%	\$4,277,360	0.00%
NORTH TONAWANDA SCHOOL DIST.																
City of N.T.		\$1,099,250,437	100.00%	93.00%	\$1,181,989,717	100.00%	\$1,100,300,773	100.00%	93.00%	\$1,183,119,111	100.00%	\$1,050,336	0.00%	0.00%	\$1,129,394	0.00%
TOTAL		\$1,099,250,437	100.00%		\$1,181,989,717	100.00%	\$1,100,300,773	100.00%		\$1,183,119,111	100.00%	\$1,050,336	0.00%	0.00%	\$1,129,394	0.00%
NIAGARA FALLS SCHOOL DIST.																
Homestead		\$922,450,985	69.94%	93.00%	\$991,882,780	69.94%	\$923,608,429	70.52%	93.00%	\$993,127,343	70.52%	\$1,157,444	0.57%	0.00%	\$1,244,563	0.57%
Non-Home.		\$396,419,946	30.06%	93.00%	\$426,258,006	30.06%	\$386,175,441	29.48%	93.00%	\$415,242,410	29.48%	-\$10,244,505	-0.57%	0.00%	-\$11,015,597	-0.57%
TOTAL		\$1,318,870,931	100.00%		\$1,418,140,786	100.00%	\$1,309,783,870	100.00%		\$1,408,369,753	100.00%	-\$10,244,505	-0.57%		-\$11,015,597	-0.57%
GRAND TOTALS																
		\$8,131,157,149			\$7,856,552,705		\$8,220,513,338			\$9,065,715,627		\$118,862,600			\$23,334,910	

Niagara County, New York

2009 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2009 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City	"Actual"	Net County Levy	Chargebacks included in 2009 tax levy:				Total Charge- backs
				portion of "Total" RPTL 520 Pro-Rata Taxes levied	RPTL 520 Pro-Rata Taxes Levied in town/city		Community College	Assmt. Dept.	Erroneous Assmt.	Election Expenses	
TOWNS											
Cambria	\$2,320,228	\$0	\$0	\$7,210	\$4,363	\$2,317,381	\$10,000	\$8,011	\$28	\$9,610	\$27,649
Hartland	\$1,285,360	\$0	\$0	\$3,994	\$3,471	\$1,284,837	\$25,000	\$6,166	\$417	\$7,081	\$38,664
Lewiston	\$6,730,426	\$0	\$0	\$20,914	\$2,397	\$6,711,909	\$40,000	\$18,590	\$0	\$31,243	\$89,833
Lockport	\$6,424,249	\$0	\$0	\$19,963	\$9,869	\$6,414,155	\$90,000	\$22,036	\$0	\$37,709	\$149,745
Newfane	\$2,888,413	\$0	\$0	\$8,976	\$2,380	\$2,881,817	\$40,000	\$12,177	\$0	\$20,603	\$72,780
Niagara	\$3,499,517	\$0	\$0	\$10,875	\$0	\$3,488,642	\$10,000	\$10,489	\$0	\$16,469	\$36,958
Pendleton	\$3,302,640	\$0	\$0	\$10,263	\$4,438	\$3,296,815	\$20,000	\$8,500	\$176	\$13,882	\$42,558
Porter	\$2,970,693	\$0	\$0	\$9,231	\$9,003	\$2,970,465	\$10,000	\$9,854	\$236	\$13,355	\$33,445
Royalton	\$2,614,380	\$0	\$0	\$8,124	\$7,922	\$2,614,178	\$40,000	\$10,883	\$1,957	\$16,305	\$69,145
Somerset	\$980,644	\$0	\$0	\$3,047	\$0	\$977,597	\$15,000	\$5,044	\$349	\$5,368	\$25,761
Wheatfield	\$8,245,555	\$0	\$0	\$25,623	\$33,910	\$8,253,842	\$60,000	\$19,358	\$1,302	\$28,600	\$109,260
Wilson	\$2,169,104	\$0	\$0	\$6,740	\$9,607	\$2,171,971	\$20,000	\$7,711	\$1,394	\$11,469	\$40,574
CITIES											
Lockport	\$5,127,462	\$0	\$0	\$15,933	\$17,315	\$5,128,844	\$75,000	\$25,938	\$0	\$67,408	\$168,346
Niagara Falls	\$10,229,990	\$0	\$0	\$31,789	\$50,384	\$10,248,585	\$85,000	\$10,461	\$0	\$79,790	\$175,251
North Tonawanda	\$8,809,621	\$0	\$0	\$27,376	\$54,999	\$8,837,244	\$110,000	\$40,104	\$0	\$77,965	\$228,069
TOTAL	\$67,598,282	\$0	\$0	\$210,058	\$210,058	\$67,598,282	\$650,000	\$215,322	\$5,859	\$436,857	\$1,308,038

Niagara County, New York

2008 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality	AGRI-CULTURAL PAYMENT	TOTAL LEVY ITEMS	COUNTY WATER DISTRICT	COUNTY REFUSE DISTRICT	COUNTY SEWER DISTRICT	2007-2008 VILLAGE RELEVY	2007-2008 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
Cambria	\$0	\$2,345,030	\$254,682	\$0	\$0	\$0	\$332,539.00	\$2,932,251.00
Hartland		\$1,323,501	\$114,398	\$19,169	\$0	\$1,080	\$200,678.00	\$1,658,826.00
Lewiston		\$6,801,742	\$620,732	\$96,156	\$212,072	\$34,862	\$706,505.00	\$8,472,069.00
Lockport (Town)		\$6,563,900	\$592,257	\$96,099	\$0	\$0	\$873,855.00	\$8,126,111.00
Newfane		\$2,954,597	\$275,538	\$0	\$0	\$0	\$497,791.00	\$3,727,926.00
Niagara		\$3,525,600	\$333,980	\$0	\$0	\$0	\$640,142.00	\$4,499,722.00
Pendleton		\$3,339,373	\$305,960	\$48,706	\$537,165	\$0	\$385,102.00	\$4,616,306.00
Porter	\$0	\$3,003,910	\$196,900	\$43,111	\$0	\$25,464	\$452,880.00	\$3,722,265.00
Royalton		\$2,683,323	\$237,285	\$38,128	\$0	\$37,203	\$415,694.00	\$3,411,633.00
Somerset		\$1,003,358	\$610,638	\$102,532	\$0	\$8,617	\$114,680.00	\$1,839,825.00
Wheatfield		\$8,363,102	\$802,290	\$124,804	\$2,214,073	\$0	\$848,063.00	\$12,352,332.00
Wilson		\$2,212,545	\$198,452	\$0	\$0	\$14,253	\$377,894.00	\$2,803,144.00
City of Lockport		\$5,297,190	\$0	\$76,283	\$0	\$0	\$0.00	\$5,373,473.00
City of Niagara Falls		\$10,423,836	\$0	\$163,762	\$0	\$0	\$0.00	\$10,587,598.00
City of North Tonawanda		\$9,065,313	\$0	\$133,394	\$0	\$0	\$0	\$9,198,707.00
TOTAL	\$0	\$68,906,320	\$4,543,112	\$942,144	\$2,963,310	\$121,479	\$5,845,823.00	\$83,322,188.00

Niagara County, New York

2009 Abstract of Taxes Levied

Payable to the Town Supervisor:

Municipality:	GENERAL TOWN LEVY	HIGHWAY TOWN	SPECIAL DISTRICT	UNPAID ITEMS WATER,ETC.	TOTAL TO TOWN SUPERVISOR	GRAND TOTAL ALL TAXES LEVIED
Cambria	\$0	\$501,450	\$1,502,417.89	\$23,023	\$2,026,890.89	\$4,959,141.89
Hartland	\$349,033	\$0	\$816,709.07	\$30,523	\$1,196,265.07	\$2,855,091.07
Lewiston	\$0	\$0	\$2,300,035.90	\$157,699	\$2,457,734.90	\$10,929,803.90
Lockport - (Town)	\$0	\$0	\$5,556,643.43	\$169,111	\$5,725,754.43	\$13,851,865.43
Newfane	\$0	\$0	\$2,026,244.39	\$179,550	\$2,205,794.39	\$5,933,720.39
Niagara	\$0	\$483,697	\$1,452,601.11	\$217,270	\$2,153,568.11	\$6,653,290.11
Pendleton	\$0	\$240,998	\$1,065,307.06	\$32,044	\$1,338,349.06	\$5,954,655.06
Porter	\$366,111	\$464,358	-\$0.81	\$61,267	\$891,735.19	\$4,614,000.19
Royalton	\$494,151	\$546,121	\$1,622,707.70	\$86,809	\$2,749,788.70	\$6,161,421.70
Somerset	\$247,576	\$19,278	\$642,563.96	\$17,570	\$926,987.96	\$2,766,812.96
Wheatfield	\$0	\$0	\$3,605,443.04	\$160,748	\$3,766,191.04	\$16,118,523.04
Wilson	\$571,310	\$421,992	\$90,785.17	\$31,045	\$1,115,132.17	\$3,918,276.17
City of Lockport						\$5,373,473.00
City of Niagara Falls						\$10,587,598.00
City of North Tonawanda						\$9,198,707.00
TOTAL	\$2,028,181	\$2,677,894	\$20,681,457.91	\$1,166,659	\$26,554,191.91	\$109,876,379.91

2009 NIAGARA COUNTY TAX LEVY DATA

<u>TOWN/CITY</u>	<u>PAY SUPERVISOR</u>	<u>PAY TREASURER</u>	<u>TOTAL LEVY</u>
CAMBRIA	\$2,026,890.89	\$2,932,251.00	\$4,959,141.89
HARTLAND	\$1,196,265.07	\$1,658,826.00	\$2,855,091.07
LEWISTON	\$2,457,734.90	\$8,472,069.00	\$10,929,803.90
LOCKPORT	\$5,725,754.43	\$8,126,111.00	\$13,851,865.43
NEWFANE	\$2,205,794.39	\$3,727,926.00	\$5,933,720.39
NIAGARA	\$2,153,568.11	\$4,499,722.00	\$6,653,290.11
PENDLETON	\$1,338,349.06	\$4,616,306.00	\$5,954,655.06
PORTER	\$891,735.19	\$3,722,265.00	\$4,614,000.19
ROYALTON	\$2,749,788.70	\$3,411,633.00	\$6,161,421.70
SOMERSET	\$926,987.96	\$1,839,825.00	\$2,766,812.96
WHEATFIELD	\$3,766,191.04	\$12,352,332.00	\$16,118,523.04
WILSON	\$1,115,132.17	\$2,803,144.00	\$3,918,276.17
TOTAL TOWNS	\$26,554,191.91	\$58,162,410.00	\$84,716,601.91
CITY OF LOCKPORT		\$5,373,473.00	\$5,373,473.00
CITY OF NIAGARA FALLS		\$10,587,598.00	\$10,587,598.00
CITY OF NORTH TONAWANDA		\$9,198,707.00	\$9,198,707.00
TOTAL CITIES		\$25,159,778.00	\$25,159,778.00
TOTAL ALL		\$83,322,188.00	\$109,876,379.91

2009 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

FILENAME: taxes2009\co.water2009

9/10/08 Taxable values entrd TAF (wb 2008 Eq Rates 8/00/08)values updated 11/21/08

Tax amt rec'd from dist entrd 8/25/08 wbjr finalized 1/22/09 amh

TOWN	CODE	2008 TAXABLE VALUE	2008 EQ.RATE	PROJECTED EQ. FULL VALUE	2009 Tax Levy per budget	TAX RATE 2009 budget	% OF 2009 TAX LEVY
CAMBRIA	WD203	\$411,386,753	100.00	\$411,386,753	\$254,682	\$0.619082	5.6%
HARTLAND	WD223	\$166,308,711	90.00	\$184,787,457	\$114,398	\$0.687865	2.5%
LEWISTON	WD259	\$872,320,054	87.00	\$1,002,666,729	\$620,732	\$0.711587	13.7%
LOCKPORT	WD263	\$956,670,253	100.00	\$956,670,253	\$592,257	\$0.619082	13.0%
NEWFANE	WD283	\$445,076,258	100.00	\$445,076,258	\$275,538	\$0.619080	6.1%
NIAGARA	WD302	\$323,686,219	60.00	\$539,477,032	\$333,980	\$1.031802	7.4%
PENDLETON	WD324	\$494,215,746	100.00	\$494,215,746	\$305,960	\$0.619082	6.7%
PORTER	WD344	\$295,788,023	93.00	\$318,051,638	\$196,900	\$0.665679	4.3%
ROYALTON	WD364	\$383,284,995	100.00	\$383,284,995	\$237,285	\$0.619082	5.2%
SOMERSET	WD384	\$789,089,127	80.00	\$986,361,409	\$610,638	\$0.773852	13.4%
WHEATFIELD	WD404	\$933,074,556	72.00	\$1,295,936,883	\$802,290	\$0.859835	17.7%
WILSON	WD425	\$298,118,475	93.00	\$320,557,500	\$198,452	\$0.665682	4.4%
(Average)							
GRAND TOTALS		\$6,369,019,170		\$7,338,472,652	\$4,543,112	\$0.707643	100.0%

AVG EQ.FULL VALUE RATE = \$0.62

Niagara County Sewer District

2009 Tax levy

	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$139,977	\$114,862	\$254,840	\$254,840	\$0
Lewiston	\$94,397	\$117,675	\$212,072	\$0	\$212,072
Lockport	\$387,078	\$983,494	\$1,370,571	\$1,370,571	\$0
Niagara	\$216,097	\$433,378	\$649,475	\$649,475	\$0
Pendleton	\$275,557	\$261,608	\$537,164	\$0	\$537,165
Wheatfield	\$748,547	\$1,465,527	\$2,214,074	\$0	\$2,214,073
TOTALS	\$1,861,653	\$3,376,543	\$5,238,196	\$2,274,886	\$2,963,310

2009 County Refuse District Tax Rate Calculations

2008 Assessment Roll Data

created 11/21/08 - entered taxable & eq rates TAF

TOWN/CITY	NUMBER OF PARCELS	2008 TAXABLE VALUE	NYS 2008 Final EQ RATES	2008 EQUALIZED FULL VALUE	%	2009 SHARE/LEVY	2009 Net tax Levy	2009 "Actual" Tax Rate	2008 "Actual" Tax Rate
CITY OF LOCKPORT	8,295	\$672,849,565	93.00%	\$723,494,156	8.1%	\$76,295	\$76,283	0.113	0.10
CITY OF NIAGARA FALLS	23,095	\$1,444,449,804	93.00%	\$1,553,171,832	17.4%	\$163,787	\$163,762	0.113	0.10
CITY OF NORTH TONAWANDA	12,897	\$1,138,626,109	90.00%	\$1,265,140,121	14.2%	\$133,413	\$133,394	0.117	0.10
HARTLAND	2,036	\$163,629,111	90.00%	\$181,810,123	2.0%	\$19,172	\$19,169	0.117	0.09
LEWISTON	6,831	\$793,411,359	87.00%	\$911,967,079	10.2%	\$96,170	\$96,156	0.121	0.10
LOCKPORT (TOWN)	7,410	\$911,439,703	100.00%	\$911,439,703	10.2%	\$96,114	\$96,099	0.105	0.09
PENDLETON	2,887	\$461,937,754	100.00%	\$461,937,754	5.2%	\$48,713	\$48,706	0.105	0.09
PORTER	3,483	\$380,250,931	93.00%	\$408,871,969	4.6%	\$43,117	\$43,111	0.113	0.09
ROYALTON	3,866	\$361,622,795	100.00%	\$361,622,795	4.0%	\$38,134	\$38,128	0.105	0.11
SOMERSET	1,564	\$777,948,727	80.00%	\$972,435,909	10.9%	\$102,547	\$102,532	0.132	0.11
WHEATFIELD	7,463	\$852,232,897	72.00%	\$1,183,656,801	13.2%	\$124,821	\$124,804	0.146	0.12
TOTAL	79,827	\$7,958,398,755		\$8,935,548,243	100.0%	\$942,283	\$942,144		
							Average tax rate	0.118	0.10

RETURNED SCHOOL TAXES 2008-2009 PER NIAGARA COUNTY TREASURER

	TAX+3%	TAX+3%+7%		TAX+3%	TAX+3%+7%
<u>AKRON CSD</u>			<u>NIAGARA WHEATFIELD CSD</u>		
LOCKPORT	\$3,561.93	\$3,811.27	CAMBRIA	\$10,637.37	\$11,381.99
ROYALTON	\$36,038.59	\$38,561.29	LEWISTON	\$80,744.48	\$86,396.59
TOTAL	\$39,600.52	\$42,372.56	NIAGARA	\$598,263.51	\$640,141.96
<u>BARKER CSD</u>			WHEATFIELD	\$588,549.58	\$629,748.05
HARTLAND	\$85,377.95	\$91,354.41	TOTAL	\$1,278,194.94	\$1,367,668.59
NEWFANE	\$5,973.80	\$6,391.97	<u>ROY-HART CSD</u>		
SOMERSET	\$107,177.25	\$114,679.66	HARTLAND	\$96,364.64	\$103,110.16
TOTAL	\$198,529.00	\$212,426.04	LOCKPORT	\$19,710.52	\$21,090.26
<u>LEW-PORT CSD</u>			ROYALTON	\$352,460.65	\$377,132.90
LEWISTON	\$579,540.27	\$620,108.09	TOTAL	\$468,535.81	\$501,333.32
PORTER	\$312,411.99	\$334,280.83	<u>STARPOINT CSD</u>		
TOTAL	\$891,952.26	\$954,388.92	CAMBRIA	\$207,646.07	\$222,181.29
<u>LOCKPORT CITY SD</u>			LOCKPORT	\$144,970.32	\$155,118.24
CAMBRIA	\$6,118.61	\$6,546.91	PENDLETON	\$320,978.61	\$343,447.11
LOCKPORT	\$591,409.25	\$632,807.90	WHEATFLD	\$204,032.96	\$218,315.27
PENDLETON	\$38,929.75	\$41,654.83	TOTAL	\$877,627.96	\$939,061.91
TOTAL	\$636,457.61	\$681,009.64	<u>WILSON CSD</u>		
<u>MEDINA CSD</u>			CAMBRIA	\$72,808.36	\$77,904.95
HARTLAND	\$5,806.86	\$6,213.34	NEWFANE	\$1,204.97	\$1,289.32
TOTAL	\$5,806.86	\$6,213.34	PORTER	\$110,839.92	\$118,598.71
<u>NEWFANE CSD</u>			WILSON	\$345,646.62	\$369,841.88
CAMBRIA	\$13,573.36	\$14,523.50	TOTAL	\$530,499.87	\$567,634.86
LOCKPORT	\$57,035.28	\$61,027.75	<hr/>		
NEWFANE	\$458,046.26	\$490,109.50	TOWN TOTALS	CAMBRIA	HARTLAND
WILSON	\$7,525.62	\$8,052.41		\$332,538.64	\$200,677.91
TOTAL	\$536,180.52	\$573,713.16		NIAGARA	PENDLETON
<hr/>				\$640,141.96	\$385,101.94
				PORTER	ROYALTON
				\$452,879.54	\$415,694.19
				WHEATFIELD	SOMERSET
				\$848,063.32	\$114,679.66
				TOTAL RELEVY	
				\$5,845,822.34	

RETURNED 2008 VILLAGE TAXES FOR 2009 TAX LEVY

Prepared by Niagara County Real Property

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$8,053.08	\$8,616.79
LEWISTON (LEWISTON)	\$32,581.52	\$34,862.21
MIDDLEPORT (HARTLAND)	\$1,009.06	\$1,079.70
MIDDLEPORT (ROYALTON)	\$34,769.27	\$37,203.16
YOUNGSTOWN (PORTER)	\$23,797.98	\$25,463.84
WILSON (WILSON)	\$13,320.82	\$14,253.25
TOTAL	\$113,531.73	\$121,478.95

2009 STATE AID PER TOWN BUDGET

2009 DATA ENTERED 12/12/08

PREPARED BY NC REAL PROPERTY SERVICES 12/12/2008

TOWNS	GEN. FUND TOWNWIDE A3001	MORTGAGE TAX A3005	REAL PROP. MAINT. A3040	STAR A3089	YOUTH PROG. A3820	CONSOL. HGWY/CHIPS DA/DB3501	PER CAPITA DB3001	MISCELLANEOUS DESCRIBED	AMOUNT	AGGREGATE STATE AID 2009	2008 AGGREGATE STATE AID	DIFF.
CAMBRIA	\$26,000	\$95,000	\$13,000	\$2,000	\$3,000	\$50,620	\$0	A3060 REC MGMT A3070 NYS RAIL INTFR A2770 MISC REV	\$0 \$2,000 \$5,000	\$196,620	\$339,325	-\$142,705
HARTLAND	\$25,000	\$52,000	\$0	\$1,500	\$1,230	\$86,229				\$165,959	\$154,750	\$11,209
LEWISTON	\$87,000	\$275,000	\$0	\$3,677	\$8,000	\$100,000		A2770 MISC REV	\$400	\$474,077	\$489,500	-\$15,423
LOCKPORT	\$65,000	\$300,000	\$6,000	\$32,000	\$5,800	\$100,000		A3070 NYS RAIL INTFR	\$0	\$508,800	\$475,500	\$33,300
NEWFANE	\$64,000	\$118,000	\$24,000	\$0	\$0	\$123,000		A3070 NYS RAIL	\$3,000	\$332,000	\$338,630	-\$6,630
NIAGARA	\$50,000	\$150,000	\$2,500	\$20,000	\$2,500	\$43,152		A3395 CODE ENFORC A3306 HOMLND SCTY A3389 PUB SFTY GRT DA3591 HWY. CAP	\$2,500 \$10,000 \$50,000 \$0	\$280,652	\$460,652	-\$180,000
PENDLETON	\$20,000	\$125,000	\$0		\$3,500	\$30,000		A3889 REC CAP PROJ	\$0	\$178,500	\$425,000	-\$246,500
PORTER	\$28,000	\$72,000	\$0	\$1,700	\$2,800	\$43,110		A3060 REC MGT GRANT A3789 LAND USE	\$10,000 \$30,000	\$187,610	\$167,300	\$20,310
ROYALTON	\$43,500	\$80,000	\$1,750	\$0	\$0	\$105,000				\$230,250	\$265,606	-\$35,356
SOMERSET	\$0	\$15,000	\$1,000			\$56,323	\$11,000			\$83,323	\$88,789	-\$5,466
WHEATFIELD	\$60,000	\$350,000	\$4,500		\$0	\$67,000				\$481,500	\$563,500	-\$82,000
WILSON	\$25,000	\$55,000	\$57,044	\$2,500	\$2,600	\$60,000		A3050 HISTORICAL	\$1,500	\$203,644	\$121,044	\$82,600
TOTALS	\$493,500	\$1,687,000	\$109,794	\$63,377	\$29,430	\$864,434	\$11,000		\$114,400	\$3,322,935	\$3,889,596	-\$566,661
COUNTY STATE AID FIGURE			tbd	CHECK TOTAL				\$3,372,935	\$3,142,089			

COUNTY, TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2000 TO 2009

CITY/TOWN	Roll	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
City of North Tonawanda *	5	\$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	\$190,721.38
	6	\$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	\$154,916.04
	7	\$17,119.37	\$17,639.68	\$32,118.04	\$31,665.01	\$13,717.56	\$13,278.40	\$11,951.20	\$11,435.48	\$12,217.26	\$12,900.79
Total		\$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	\$358,538.21
City of Niagara Falls **	5	\$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	\$440,914.95
	6	\$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	\$372,073.65
	7	\$53,161.17	\$52,392.88	\$100,825.96	\$99,516.99	\$57,165.36	\$57,321.08	\$47,513.42	\$48,260.45	\$40,802.30	\$41,426.22
Total		\$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	\$854,414.82
City of Lockport*	5	\$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	\$181,279.18
	6	\$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	\$154,699.10
	7	\$89,604.29	\$79,718.20	\$67,368.51	\$28,647.20	\$60,041.32	\$60,996.74	\$42,568.92	\$43,300.15	\$26,586.55	\$25,458.70
Total		\$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	\$361,436.98
Total Cities		\$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	\$1,574,390.01
Cambria		\$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	\$484,221.60
Hartland		\$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	\$122,622.04
Lewiston		\$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	\$477,385.20
Lockport		\$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	\$551,187.26
Newfane		\$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	\$175,363.21
Niagara		\$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	\$453,207.58
Pendleton		\$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	\$373,275.62
Porter		\$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	\$93,651.14
Royalton		\$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	\$457,170.69
Somerset		\$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	\$182,432.53
Wheatfield		\$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	\$513,585.07
Wilson		\$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	\$112,789.73
Total Towns*		\$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	\$3,996,891.67
Total County		\$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	\$5,571,281.68

* Totals from extended 2008 tax rolls

Note: City tax is not included in the City figures

** Totals calculated from final roll

VILLAGE LEVY

* 2008 TAX LEVY

TOTAL VILLAGE TAXABLE

MUNICIPALITY	# PARCELS	ASSESSED VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	246	\$20,232,031	7.500	\$124,204.03
LEWISTON (TOWN OF LEWISTON)	1,196	\$168,382,276	6027.000	\$848,171.05
MIDDLEPORT (TOWN OF HARTLAND)	84	\$4,983,684	9.400	\$45,391.32
MIDDLEPORT (TOWN OF ROYALTON)	665	\$57,817,305	9.400	\$424,215.60
TOTAL MIDDLEPORT	749	62,800,989	9.400	\$469,606.92
YOUNGSTOWN (TOWN OF PORTER)	925	\$100,242,082	6.25361	\$567,057.51
WILSON (TOWN OF WILSON)	602	\$62,614,175	8.45595	\$405,550.25

CITY LEVY

2008 TAX LEVY

TOTAL CITY TAXABLE

MUNICIPALITY	# PARCELS	ASSESSED VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,295	\$635,295,301	15.66766	\$10,728,919
CITY OF NIAGARA FALLS	23,065	\$1,255,058,714	16.888888 H 32.918065 NH	\$27,374,235
CITY OF NORTH TONAWANDA	12,897	\$1,054,155,155	12.61846	\$14,425,976

2008 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

PROPERTY CLASS CODE - 200'S - RESIDENTIAL - ROLL SECTION 1

TOWNS	200'S TOTAL ASSESSMENT	# of 200'S PARCELS	AVERAGE ASSESSMENT*	TOTAL COUNTY TAX LEVY FOR 200's PCC	2008 TAX RATE	AVERAGE 200'S COUNTY TAX AMOUNT
CAMBRIA	\$201,596,800	1592	\$126,631	\$1,542,084	7.649349	\$969
HARTLAND	\$93,217,450	1047	\$89,033	\$804,842	8.634022	\$769
LEWISTON	\$617,235,501	5042	\$122,419	\$5,438,368	8.810848	\$1,079
LOCKPORT	\$600,243,700	5048	\$118,907	\$4,645,245	7.738931	\$920
NEWFANE	\$258,572,100	2708	\$95,485	\$2,006,225	7.758861	\$741
NIAGARA	\$160,858,940	2352	\$68,392	\$2,058,688	12.798092	\$875
PENDLETON	\$340,039,000	2072	\$164,111	\$2,596,186	7.634964	\$1,253
PORTER	\$275,858,100	2218	\$124,372	\$2,264,002	8.207126	\$1,021
ROYALTON	\$213,764,480	2120	\$100,832	\$1,657,991	7.756157	\$782
SOMERSET	\$59,643,330	745	\$80,058	\$579,607	9.717893	\$778
WHEATFIELD	\$621,432,146	5164	\$120,339	\$6,620,339	10.653357	\$1,282
WILSON	\$177,786,135	1645	\$108,077	\$1,470,528	8.271329	\$894
TOTAL TOWNS	\$3,620,247,682	31753	\$114,013	\$31,684,103	8.802577	\$1,004
CITIES						
LOCKPORT	\$395,606,900	5537	\$71,448	\$3,318,554	8.388513	\$599
NIAGARA FALLS	\$795,941,830	13772	\$57,794	\$6,586,608	8.275238	\$478
NO. TONAWANDA	\$819,965,300	9223	\$88,904	\$7,126,902	8.691712	\$773
TOTAL CITIES	\$2,011,514,030	28532	\$70,500	\$17,032,064	8.451821	\$596
TOTAL COUNTY	\$5,631,761,712	60,285	\$93,419	\$48,716,167	8.732426	\$816

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

EQUALIZATION TABLE

	CURRENT MODIFIED COUNTY TAXABLE	2008 Final Eq. Rate for Current <u>purposes</u>	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$307,851,566	100.00%	\$307,851,566	3.43238%
HARTLAND	\$153,489,276	90.00%	\$170,543,640	1.90147%
LEWISTON	\$776,913,275	87.00%	\$893,003,764	9.95650%
LOCKPORT	\$852,379,706	100.00%	\$852,379,706	9.50357%
NEWFANE	\$383,239,285	100.00%	\$383,239,285	4.27291%
NIAGARA	\$278,592,942	60.00%	\$464,321,570	5.17693%
PENDLETON	\$438,199,654	100.00%	\$438,199,654	4.88569%
PORTER	\$366,565,388	93.00%	\$394,156,331	4.39463%
ROYALTON	\$346,880,152	100.00%	\$346,880,152	3.86752%
SOMERSET	\$104,090,764	80.00%	\$130,113,455	1.45069%
WHEATFIELD	\$787,704,157	72.00%	\$1,094,033,551	12.19788%
WILSON	\$267,654,234	93.00%	\$287,800,252	3.20882%
TOTAL TOWNS	\$5,063,560,399		\$5,762,522,927	64.24898%
LOCKPORT CITY	\$632,697,537	93.00%	\$680,319,932	7.58520%
NIAGARA FALLS	\$1,262,318,356	93.00%	\$1,357,331,566	15.13351%
N.TONAWANDA	\$1,051,987,413	90.00%	\$1,168,874,903	13.03232%
TOTAL CITIES	\$2,947,003,306		\$3,206,526,401	35.75102%
TOTAL COUNTY	\$8,010,563,705		\$8,969,049,328	100.00%

NYS ORPS FINAL EQUALIZATION RATES

NIAGARA COUNTY ASSESSING UNITS

	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL	2006 FINAL	2007 FINAL	2008 FINAL
CAMBRIA	100.00	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	90.00
LEWISTON	100.00	100.00	100.00	100.00	100.00	100.00	92.00	90.00	87.00
LOCKPORT	85.00	100.00	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	100.00
NIAGARA	81.89	79.40	80.00	85.00	78.00	78.00	72.80	62.00	60.00
PENDLETON	100.00	100.00	100.00	100.00	100.00	93.00	100.00	100.00	100.00
PORTER	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00
ROYALTON	100.00	100.00	98.00	95.00	100.00	95.00	93.00	83.84	100.00
SOMERSET	111.35	104.82	100.00	100.00	100.00	88.20	86.00	80.00	80.00
WHEATFIELD	88.85	85.44	89.00	90.00	88.00	83.00	78.00	74.00	72.00
WILSON	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00	93.00
LOCKPORT	80.61	100.00	100.00	100.00	100.00	100.00	94.00	90.00	93.00
NIAGARA FALLS	108.00	108.37	100.00	100.00	100.00	100.00	100.00	93.00	93.00
N.TONAWANDA	70.49	100.00	100.00	100.00	100.00	100.00	100.00	93.00	90.00

2008 Niagara County Full Taxable Value Analysis (including villages)

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

	Taxable Value Used for 2009 LEVY	Equalization Rate used for 2009 Levy	2008 Full Taxable Value	Actual 2009 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2009 tax levy	Actual \$ Tax Share (using tov & vlg %)
Cambria	\$305,991,917	100.00%	\$305,991,917	3.432377%		3.432377%	\$2,330,372
Hartland		90.00%					
TOV	\$148,212,334		\$164,680,371		96.97%	1.843911%	\$1,251,902
VLG - Middleport	\$4,626,402		\$5,140,447		3.03%	0.057557%	\$39,078
total	\$152,838,736	90.00%	\$169,820,818	1.901468%	100.00%	1.901468%	\$1,290,980
Lewiston		87.00%					
TOV	\$637,805,499		\$733,109,769		82.65%	8.228975%	\$5,586,968
VLG - Lewiston	\$133,896,060		\$153,903,517		17.35%	1.727529%	\$1,172,886
total	\$771,701,559	87.00%	\$887,013,286	9.956504%	100.00%	9.956504%	\$6,759,853
Lockport	\$846,890,974	100.00%	\$846,890,974	9.503568%		9.503568%	\$6,452,338
Newfane	\$380,496,170	100.00%	\$380,496,170	4.272909%		4.272909%	\$2,901,042
Niagara	\$275,478,566	60.00%	\$459,130,943	5.176932%		5.176932%	\$3,514,818
Pendleton	\$436,774,676	100.00%	\$436,774,676	4.885687%		4.885687%	\$3,317,080
Porter		93.00%					
TOV	\$274,155,653		\$294,791,025		75.13%	3.301880%	\$2,241,773
VLG - Youngstown	\$90,731,036		\$97,560,254		24.87%	1.092748%	\$741,908
total	\$364,886,689	93.00%	\$392,351,278	4.394628%	100.00%	4.394628%	\$2,983,682

2008 Niagara County Full Taxable Value Analysis (including villages)

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

	Taxable Value Used for 2009 LEVY	Equalization Rate used for 2009 Levy	2008 Full Taxable Value	Actual 2009 Apportionment %	TOV & VLG % of total town	Actual Apportionment % Used for 2009 tax levy	Actual \$ Tax Share (using tov & vlg %)
Royalton		100.00%					
TOV	\$297,773,892		\$297,773,892		86.39%	3.341144%	\$2,268,431
VLG - Middleport	\$46,912,782		\$46,912,782		13.61%	0.526380%	\$357,380
total	\$344,686,674	100.00%	\$344,686,674	3.867524%	100.00%	3.867524%	\$2,625,811
Somerset		80.00%					
TOV	\$87,829,906		\$109,787,383		85.10%	1.234484%	\$838,139
VLG - Barker	\$15,382,691		\$19,228,364		14.90%	0.216210%	\$146,793
total	\$103,212,597	80.00%	\$129,015,746	1.450694%	100.00%	1.450694%	\$984,932
Wheatfield	\$781,715,080	72.00%	\$1,085,715,389	12.197876%		12.197876%	\$8,281,607
Wilson		93.00%					
TOV	\$219,613,341		\$236,143,377		82.51%	2.647594%	\$1,797,553
VLG - Wilson	\$46,552,336		\$50,056,275		17.49%	0.561221%	\$381,035
total	\$266,165,677	93.00%	\$286,199,653	3.208816%	100.00%	3.208816%	\$2,178,588
TOTAL TOWNS	\$5,030,839,315		\$5,724,087,525	64.248982%		64.248982%	\$43,621,103
City of Lockport	\$629,417,240	93.00%	\$676,792,731	7.585196%		7.585196%	\$5,149,881
City of Niagara Falls	\$1,253,553,303	93.00%	\$1,347,906,777	15.133505%		15.133505%	\$10,274,718
City of N. Tonawanda	\$1,036,655,865	90.00%	\$1,151,839,850	13.032317%		13.032317%	\$8,848,141
TOTAL CITIES	\$2,919,626,408		\$3,176,539,359	35.751018%		35.751018%	\$24,272,740
TOTAL ALL	\$7,950,465,723		\$8,900,626,883	100.00%		100.00%	\$67,893,843

NIAGARA COUNTY ASSESSING UNIT'S RESIDENTIAL ASSESSMENT RATIOS

TOWN\CITY	1998 FINAL	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL	2006 FINAL	2007 FINAL	2008 FINAL
CAMBRIA	89.66	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *	92.42	94.22	93.27 *
HARTLAND	91.49	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89 *	84.87	85.55	89.98
LEWISTON	98.73	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28	86.46	84.58	84.06
LOCKPORT	94.17	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *	86.86	84.06	90.05 *
NEWFANE	99.85	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *	93.33	95.89	95.47 *
NIAGARA	95.38	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08	76.22	78.02	74.43
PENDLETON	99.25	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90 *	89.16	99.11	100.00 *
PORTER	100.17	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *	83.82	90.06	86.22
ROYALTON	94.45	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63	91.40	88.42	89.77 *
SOMERSET	74.57	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39	86.79	82.95	79.39
WHEATFIELD	97.64	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77	72.64	71.20	71.46
WILSON	92.33	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *	91.41		90.35
LOCKPORT	80.35	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78	91.85	89.96	91.54
NIAG FALLS	103.82	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *	91.70	89.29	90.35
N.TON	67.69	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *	86.05	85.00	86.45
County Average	91.97	91.91	90.75	91.53	94.05	93.70	91.74	88.93	87.00	87.02	87.519

*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 2008-2009

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
2008-2009	\$12,742,378,112	\$7,950,465,723	93,845

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

Parcel Count of Properties on the 2008 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2668	415,286,972	305,991,917
HARTLAND				
	Town outside Village	1953	161,757,476	148,212,334
	Village of Middleport	83	4,966,295	4,626,402
	Total	2036	166,723,771	152,838,736
LEWISTON				
	Town outside Village	5634	2,251,048,331	637,805,499
	Village of Lewiston	1197	171,075,407	133,896,060
	Total	6831	2,422,123,738	771,701,559
TOWN of LOCKPORT		7410	968,107,022	846,890,974
NEWFANE		4435	448,654,013	380,496,170
NIAGARA		3805	445,002,043	275,478,566
PENDLETON		2887	497,904,214	436,774,676
PORTER				
	Town outside Village	2558	308,052,085	274,155,653
	Village of Youngstown	925	100,613,108	90,731,036
	Total	3483	408,665,193	364,886,689
ROYALTON				
	Town outside Village	3202	325,977,751	297,773,892
	Village of Middleport	664	60,445,005	46,912,782
	Total	3866	386,422,756	344,686,674
SOMERSET				
	Town outside Village	1318	1,013,525,269	87,829,906
	Village of Barker	246	20,332,458	15,382,691
	Total	1564	1,033,857,727	103,212,597
WHEATFIELD		7463	957,651,317	781,715,080
WILSON				
	Town outside Village			
	Village of Wilson			
	Total	3,110	300,185,027	266,165,677
CITY of LOCKPORT:		8295	752,730,605	629,417,240
CITY of NIAGARA FALLS		23,095	2,255,715,949	1,253,553,303
CITY of N. TONAWANDA		12,897	1,281,779,553	1,036,655,865
GRAND TOTAL		93,845	12,740,809,900	7,950,465,723

Niagara County Taxable Value Analysis 2008

FINAL ROLL	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
Land Value	\$62,288,500	\$35,892,800	\$207,143,355	\$183,746,456	\$80,863,550	\$66,360,270	\$112,361,600
Total Assessed Value	<u>\$415,286,972</u>	<u>\$166,723,771</u>	<u>\$2,422,123,738</u>	<u>\$968,107,022</u>	<u>\$448,654,013</u>	<u>\$445,002,043</u>	<u>\$497,904,214</u>
EXEMPTIONS:							
Aged 0 - 65	\$2,006,576	\$2,113,853	\$4,583,430	\$3,854,055	\$2,638,691	\$3,670,401	\$3,504,684
Veterans	\$7,945,355	\$4,152,175	\$22,855,036	\$21,749,068	\$11,493,841	\$7,910,071	\$10,495,296
Clergy	\$1,500	\$0	\$6,000	\$7,500	\$6,000	\$3,000	\$1,500
Agriculture Bldgs.	\$922,000	\$229,500	\$0	\$1,165,775	\$918,000	\$30,000	\$244,415
Agriculture Land	\$4,523,150	\$3,863,000	\$1,844,043	\$2,005,749	\$5,646,902	\$513,785	\$2,239,133
Paraplegic	\$147,200	\$0	\$0		\$0	\$117,700	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$93,749,274	\$3,526,507	\$1,621,133,670	\$92,433,901	\$47,454,409	\$157,278,520	\$44,644,510
Total County Exemptions	\$109,295,055	\$13,885,035	\$1,650,422,179	\$121,216,048	\$68,157,843	\$169,523,477	\$61,129,538
Total County Taxable Value	\$305,991,917	\$152,838,736	\$771,701,559	\$846,890,974	\$380,496,170	\$275,478,566	\$436,774,676

FINAL ROLL	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL TOWNS</u>
Land Value	\$85,838,830	\$66,719,400	\$28,424,025	\$133,822,741	\$66,559,050	\$1,130,020,577
Total Assessed Value	<u>\$408,665,193</u>	<u>\$386,422,756</u>	<u>\$1,033,857,727</u>	<u>\$957,561,317</u>	<u>\$300,185,027</u>	<u>\$8,450,493,793</u>
EXEMPTIONS:						
Aged 0 - 65	\$2,258,051	\$1,876,547	\$821,167	\$7,121,392	\$1,947,473	\$36,396,320
Veterans	\$10,104,122	\$8,821,652	\$2,957,760	\$19,446,787	\$7,459,182	\$135,390,345
Clergy	\$7,500	\$1,500	\$1,500	\$13,500	\$3,000	\$52,500
Agriculture Bldgs.	\$1,294,075	\$809,000	\$749,671	\$146,782	\$2,551,900	\$9,061,118
Agriculture Land	\$1,649,675	\$3,142,536	\$2,167,722	\$1,798,476	\$4,433,428	\$33,827,599
Paraplegic	\$0	\$0	\$0	\$328,350	\$107,800	\$701,050
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$31,800	\$31,800
Wholly Exempt Property	\$28,465,081	\$27,084,847	\$923,947,310	\$146,990,950	\$17,484,767	\$3,204,193,746
Total County Exemptions	\$43,778,504	\$41,736,082	\$930,645,130	\$175,846,237	\$34,019,350	\$3,419,654,478
Total County Taxable Value	\$364,886,689	\$344,686,674	\$103,212,597	\$781,715,080	\$266,165,677	\$5,030,839,315

Niagara County Taxable Value Analysis 2008

FINAL ROLL	<u>LOCKPORT CITY</u>	<u>NIAGARA FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL CITIES</u>	<u>TOTAL COUNTY</u>	<u>% EXEMPT</u>
Land Value	\$93,976,925	\$283,568,310	\$208,116,497	\$585,661,732	\$1,715,682,309	
Total Assessed Value	<u>\$752,730,605</u>	<u>\$2,255,715,949</u>	<u>\$1,281,779,553</u>	<u>\$4,290,226,107</u>	<u>\$12,740,719,900</u>	
<u>EXEMPTIONS:</u>						
Aged 0-65	\$5,532,401	\$24,768,818	\$21,061,584	\$51,362,803	\$87,759,123	0.69%
Veterans	\$16,778,518	\$42,070,648	\$49,923,765	\$108,772,931	\$244,163,276	1.92%
Clergy	\$4,500	\$13,500	\$28,500	\$46,500	\$99,000	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$9,061,118	0.07%
Agriculture Land	\$226,826	\$0	\$0	\$226,826	\$34,054,425	0.27%
Paraplegic	\$0	\$0	\$973,700	\$973,700	\$1,674,750	0.01%
Other Partial Exemptions	\$17,200	\$0	\$1,278,851	\$1,296,051	\$1,327,851	
Wholly Exempt Property	\$100,753,920	\$935,309,680	\$171,857,288	\$1,207,920,888	\$4,412,114,634	34.63%
Total County Exemptions	\$123,313,365	\$1,002,162,646	\$245,123,688	\$1,370,599,699	\$4,790,254,177	37.60%
Total County Taxable Value	\$629,417,240	\$1,253,553,303	\$1,036,655,865	\$2,919,626,408	\$7,950,465,723	62.40%

FINAL ROLL	<u>Village Middleport</u>	<u>T O V Hartland</u>	<u>Total Hartland</u>	<u>Village Lewiston</u>	<u>T O V Lewiston</u>	<u>Total Lewiston</u>
Land Value	\$603,000	\$35,289,800	\$35,892,800	\$32,174,300	\$174,969,055	\$207,143,355
Total Assessed Value	<u>\$4,966,295</u>	<u>\$161,757,476</u>	<u>\$166,723,771</u>	<u>\$171,075,407</u>	<u>\$2,251,048,331</u>	<u>\$2,422,123,738</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$78,023	\$2,035,830	\$2,113,853	\$771,645	\$3,811,785	\$4,583,430
Veterans	\$249,170	\$3,903,005	\$4,152,175	\$3,329,782	\$19,525,254	\$22,855,036
Clergy	\$0	\$0	\$0	\$0	\$6,000	\$6,000
Agriculture Bldgs.	\$0	\$229,500	\$229,500	\$0	\$0	\$0
Agriculture Land	\$0	\$3,863,000	\$3,863,000	\$0	\$1,844,043	\$1,844,043
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$3,513,807	\$3,526,507	\$33,077,920	\$1,588,055,750	\$1,621,133,670
Total County Exemptions	\$339,893	\$13,545,142	\$13,885,035	\$37,179,347	\$1,613,242,832	\$1,650,422,179
Total County Taxable Value	\$4,626,402	\$148,212,334	\$152,838,736	\$133,896,060	\$637,805,499	\$771,701,559

Niagara County Taxable Value Analysis 2008

FINAL ROLL	Village <u>Youngstown</u>	T O V <u>Porter</u>	Total <u>Porter</u>	Village <u>Middleport</u>	T O V <u>Royalton</u>	Total <u>Royalton</u>
Land Value	\$18,642,690	\$67,196,140	\$85,838,830	\$6,318,300	\$60,401,100	\$66,719,400
Total Assessed Value	<u>\$100,613,108</u>	<u>\$308,052,085</u>	<u>\$408,665,193</u>	<u>\$60,445,005</u>	<u>\$325,977,751</u>	<u>\$386,422,756</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$742,255	\$1,515,796	\$2,258,051	\$322,751	\$1,553,796	\$1,876,547
Veterans	\$3,161,717	\$6,942,405	\$10,104,122	\$1,620,314	\$7,201,338	\$8,821,652
Clergy	\$3,000	\$4,500	\$7,500	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$1,294,075	\$1,294,075	\$0	\$809,000	\$809,000
Agriculture Land	\$0	\$1,649,675	\$1,649,675	\$5,658	\$3,136,878	\$3,142,536
Paraplegic	\$0	\$0	\$0	\$0	\$0	\$0
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$5,975,100	\$22,489,981	\$28,465,081	\$11,583,500	\$15,501,347	\$27,084,847
Total County Exemptions	\$9,882,072	\$33,896,432	\$43,778,504	\$13,532,223	\$28,203,859	\$41,736,082
Total County Taxable Value	\$90,731,036	\$274,155,653	\$364,886,689	\$46,912,782	\$297,773,892	\$344,686,674

FINAL ROLL	Village <u>Barker</u>	T O V <u>Somerset</u>	Total <u>Somerset</u>	Village <u>Wilson</u>	T O V <u>Wilson</u>	Total <u>Wilson</u>
Land Value	\$2,569,350	\$25,854,675	\$28,424,025	\$6,331,750	\$60,227,300	\$66,559,050
Total Assessed Value	<u>\$20,332,458</u>	<u>\$1,013,525,269</u>	<u>\$1,033,857,727</u>	<u>\$62,266,354</u>	<u>\$237,918,673</u>	<u>\$300,185,027</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$62,625	\$758,542	\$821,167	\$294,575	\$1,652,898	\$1,947,473
Veterans	\$563,942	\$2,393,818	\$2,957,760	\$1,665,657	\$5,793,525	\$7,459,182
Clergy	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$3,000
Agriculture Bldgs.	\$0	\$749,671	\$749,671	\$0	\$2,551,900	\$2,551,900
Agriculture Land	\$0	\$2,167,722	\$2,167,722	\$6,027	\$4,427,401	\$4,433,428
Paraplegic	\$0	\$0	\$0	\$107,800	\$0	\$107,800
Other Partial Exemptions	\$0	\$0	\$0	\$10,000	\$21,800	\$31,800
Wholly Exempt Property	\$4,323,200	\$919,624,110	\$923,947,310	\$13,628,459	\$3,856,308	\$17,484,767
Total County Exemptions	\$4,949,767	\$925,695,363	\$930,645,130	\$15,714,018	\$18,305,332	\$34,019,350
Total County Taxable Value	\$15,382,691	\$87,829,906	\$103,212,597	\$46,552,336	\$219,613,341	\$266,165,677

TOWN TAXABLE VALUE ANALYSIS 2008

FINAL ROLL	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA
LAND VALUE	\$62,288,500	\$35,892,800	\$207,143,355	\$183,746,456	\$80,863,550	\$66,360,270
TOTAL ASSESSED	\$415,286,972	\$166,723,771	\$2,422,123,738	\$968,107,022	\$448,654,013	\$445,002,043
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,006,576	\$1,982,273	\$1,915,542	\$0	\$2,640,691	\$2,364,211
VETERANS	\$7,941,355	\$4,152,175	\$17,546,351	\$21,725,068	\$11,473,841	\$6,508,240
CLERGY	\$1,500	\$0	\$6,000	\$7,500	\$6,000	\$3,000
AGRICUL BLDGS	\$922,000	\$229,500	\$0	\$1,165,775	\$918,000	\$30,000
AGRICUL LAND	\$4,523,150	\$3,863,000	\$1,844,043	\$2,005,749	\$5,646,902	\$513,785
PARAPLEGIC	\$147,200	\$0	\$0	\$0	\$0	\$117,700
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$93,757,694	\$3,528,347	\$1,620,733,900	\$90,329,550	\$47,454,409	\$156,682,640
TOTAL TOWN EXEMPTIONS	\$109,299,475	\$13,755,295	\$1,642,045,836	\$115,233,642	\$68,139,843	\$166,219,576
TOTAL TOWN TAXABLE VALUE	\$305,987,497	\$152,968,476	\$780,077,902	\$852,873,380	\$380,514,170	\$278,782,467

FINAL ROLL	PENDLETON	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON
LAND VALUE	\$112,361,600	\$85,838,830	\$66,719,400	\$28,424,025	\$133,822,741	\$66,559,050
TOTAL ASSESSED	\$497,904,214	\$408,665,193	\$386,422,756	\$1,033,857,727	\$957,561,317	\$300,185,027
<u>EXEMPTIONS:</u>						
AGED 0-65	\$1,903,439	\$1,073,150	\$283,513	\$631,892	\$95,590	\$1,539,480
VETERANS	\$10,459,296	\$10,076,122	\$7,324,475	\$2,935,360	\$2,861,427	\$7,441,320
CLERGY	\$1,500	\$7,500	\$1,500	\$1,500	\$13,500	\$3,000
AGRICUL BLDGS	\$244,415	\$1,294,075	\$809,000	\$749,671	\$146,782	\$2,551,900
AGRICUL LAND	\$2,239,133	\$1,649,675	\$3,142,536	\$2,167,722	\$1,798,476	\$4,425,434
PARAPLEGIC	\$0	\$0	\$0	\$0	\$328,350	\$107,800
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$44,319,900	\$28,454,041	\$26,648,365	\$923,783,425	\$144,179,554	\$17,282,277
TOTAL TOWN EXEMPTIONS	\$59,167,683	\$42,554,563	\$38,209,389	\$930,269,570	\$149,423,679	\$33,351,211
TOTAL TOWN TAXABLE VALUE	\$438,736,531	\$366,110,630	\$348,213,367	\$103,588,157	\$808,137,638	\$266,833,816

CITY & COUNTY TAXABLE VALUE ANALYSIS 2008

FINAL ROLL	CITY OF <u>LOCKPORT</u>	CITY OF <u>NIAGARA FALLS</u>	CITY OF <u>N.TONAWANDA</u>	COUNTY <u>TOTAL</u>
LAND VALUE	\$93,976,925	\$283,568,310	\$208,116,497	\$1,715,682,309
TOTAL ASSESSED	\$752,730,605	\$2,255,715,949	\$1,281,779,553	\$12,740,719,900
<u>EXEMPTIONS:</u>				
AGED 0-65	\$6,146,197	\$24,805,002	\$8,719,254	\$56,106,810
VETERANS	\$10,165,516	\$40,211,714	\$44,089,273	\$204,911,533
CLERGY	\$4,500	\$13,500	\$28,500	\$99,000
AGRICUL BLDGS	\$0	\$0	\$0	\$9,061,118
AGRICUL LAND	\$226,826	\$0	\$0	\$34,046,431
PARAPLEGIC	\$0	\$0	\$973,700	\$1,674,750
Other Partial Exemptions				
WHOLLY EXEMPT PROPERTY	\$100,892,265	\$935,624,719	\$173,813,671	\$4,407,484,757
TOTAL CITY EXEMPTIONS	\$117,435,304	\$1,000,654,935	\$227,624,398	\$4,713,384,399
TOTAL CITY TAXABLE VALUE	\$635,295,301	\$1,255,061,014	\$1,054,155,155	\$8,027,335,501

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2008 Assessment roll

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
1.... PUBLIC OWNERSHIP (UNLIMITED)							
New York State	\$5,300	\$204,800	\$1,359,723,800	\$1,367,900	\$203,600	\$82,654,100	\$1,241,100
Niagara County	\$62,901,000	\$0	\$1,075,000	\$21,097,100	\$1,064,700	\$0	\$27,100
City/Town/Village	\$2,140,000	\$791,500	\$16,105,000	\$2,553,400	\$6,680,500	\$2,195,800	\$1,608,200
School	\$11,609,600	\$0	\$142,559,600	\$4,595,900	\$17,784,900	\$0	\$25,782,500
Special District Limit	\$0	\$0	\$0	\$221,900	\$0	\$0	\$0
OTB Racing	\$0	\$0	\$0	\$736,200	\$0	\$375,000	\$0
United States\URA\UDC	\$0	\$0	\$16,240,000	\$0	\$168,000	\$37,748,400	\$0
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$8,750,000	\$33,214,000	\$900,600	\$28,430,300	\$8,872,000
TOTAL UNLIMITED PUBLIC	\$76,655,900	\$996,300	\$1,553,953,400	\$63,786,400	\$26,802,300	\$151,403,600	\$37,530,900
2.... PRIVATE OWNERSHIP (UNLIMITED)							
Religious	\$5,515,400	\$1,455,000	\$14,855,500	\$5,072,700	\$8,798,300	\$2,372,800	\$5,493,100
Educ Corp,NonProf,Ment/Moral	\$6,540,200	\$300,000	\$7,236,500	\$10,874,200	\$4,694,400	\$1,746,200	\$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	\$1,462,700	\$2,437,200	\$893,200	\$845,900
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$26,320,300	\$150	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$13,313,200	\$2,080,200	\$66,670,000	\$17,409,750	\$19,758,900	\$5,012,200	\$6,789,000
3.... PUBLIC OWNERSHIP (LIMITED)							
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$489,900	\$0	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$709,000	\$0	\$0	\$489,900	\$49,000	\$0	\$0
4.... PRIVATE OWNERSHIP (LIMITED)							
Disabled	\$262,455	\$431,847	\$399,770	\$180,025	\$462,454	\$244,025	\$227,050
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$59,220	\$18,160	\$110,500	\$1,924,626	\$381,755	\$618,695	\$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	\$598,600	\$0	\$0	\$2,700,000	\$0	\$0	\$0
Industrial Waste	\$0	\$0	\$0	\$5,943,200	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$3,071,174	\$450,007	\$510,270	\$10,747,851	\$844,209	\$862,720	\$324,610
GRAND TOTAL	\$93,749,274	\$3,526,507	\$1,621,133,670	\$92,433,901	\$47,454,409	\$157,278,520	\$44,644,510

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2008 Assessment roll

	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON	TOTAL TOWNS
1.... PUBLIC OWNERSHIP (UNLIMITED)						
New York State	\$12,730,000	\$2,300,200	\$495,800	\$3,416,500	\$1,291,500	\$1,465,634,600
Niagara County	\$0	\$197,600	\$0	\$392,000	\$1,000	\$86,755,500
City/Town/Village	\$2,996,100	\$875,100	\$1,681,200	\$2,642,850	\$2,387,000	\$42,656,650
School	\$5,275,000	\$15,180,400	\$6,781,500	\$3,861,700	\$10,330,600	\$243,761,700
Special District Limit	\$0	\$393,700	\$0	\$54,353,300	\$0	\$54,968,900
OTB Racing	\$0	\$0	\$0	\$0	\$0	\$1,111,200
United States\URA\UDC	\$1,405,800	\$0	\$50,000	\$3,300,200	\$0	\$58,912,400
Indian Res	\$0	\$247,500	\$0	\$0	\$0	\$9,747,500
Industrial Development Agencies	\$0	\$981,165	\$911,901,025	\$39,104,304	\$780,800	\$1,032,934,194
TOTAL UNLIMITED PUBLIC	\$22,406,900	\$20,175,665	\$920,909,525	\$107,070,854	\$14,790,900	\$2,996,482,944
2.... PRIVATE OWNERSHIP (UNLIMITED)						
Religious	\$4,547,350	\$3,697,800	\$1,804,200	\$6,412,600	\$1,162,900	\$61,187,650
Educ Corp,NonProf,Ment/Moral	\$312,200	\$175,400	\$530,200	\$9,569,250	\$453,800	\$42,882,350
Hospitals	\$0	\$0	\$0	\$2,675,000	\$0	\$20,754,000
Vet & Hist Org, Fire Dept.	\$951,100	\$1,440,700	\$539,500	\$3,465,650	\$792,800	\$18,419,250
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$12,786,200	\$0	\$39,106,650
TOTAL UNLIMITED PRIVATE	\$5,810,650	\$5,313,900	\$2,873,900	\$34,908,700	\$2,409,500	\$182,349,900
3.... PUBLIC OWNERSHIP (LIMITED)						
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$489,900
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$709,000
TOTAL LIMITED PUBLIC	\$0	\$0	\$0	\$0	\$0	\$1,247,900
4.... PRIVATE OWNERSHIP (LIMITED)						
Disabled	\$12,040	\$211,000	\$163,885	\$351,176	\$202,490	\$3,148,217
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$235,491	\$236,782	\$0	\$2,460,220	\$81,877	\$6,224,886
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	\$6,646,100
Industrial Waste	\$0	\$0	\$0	\$0	\$0	\$5,943,200
TOTAL LIMITED PRIVATE	\$247,531	\$1,595,282	\$163,885	\$5,011,396	\$284,367	\$24,113,302
GRAND TOTAL	\$28,465,081	\$27,084,847	\$923,947,310	\$146,990,950	\$17,484,767	\$3,204,193,746

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2008 Assessment roll

	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>					
New York State	\$1,574,700	\$279,087,004	\$1,788,600	\$282,450,304	\$1,748,084,904
Niagara County	\$5,192,900	\$5,670,300	\$364,800	\$11,228,000	\$97,983,500
City/Town/Village	\$11,116,700	\$164,848,500	\$36,649,800	\$212,615,000	\$255,271,950
School	\$26,703,900	\$69,922,800	\$36,451,300	\$133,078,000	\$376,839,700
Special District Limit	\$0	\$0	\$0	\$0	\$54,968,900
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States/URA/UDC	\$15,008,200	\$9,730,800	\$400,000	\$25,139,000	\$84,051,400
Indian Res	\$0	\$166,845,900	\$0	\$166,845,900	\$176,593,400
Industrial Development Agencies	\$7,056,100	\$116,222,900	\$28,728,985	\$152,007,985	\$1,184,942,179
TOTAL UNLIMITED PUBLIC	\$66,652,500	\$812,328,204	\$104,383,485	\$983,364,189	\$3,979,847,133
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>					
Religious	\$13,626,180	\$38,151,200	\$27,069,500	\$78,846,880	\$140,034,530
Educ Corp,NonProf,Ment/Moral	\$4,743,250	\$10,668,800	\$4,203,100	\$19,615,150	\$62,497,500
Hospitals	\$6,766,500	\$29,794,400	\$20,254,000	\$56,814,900	\$77,568,900
Vet & Hist Org, Fire Dept.	\$652,700	\$1,016,900	\$2,346,800	\$4,016,400	\$22,435,650
Housing,Nursing Hm, Sr Cit Ctr	\$6,605,310	\$29,526,800	\$3,000,000	\$39,132,110	\$78,238,760
TOTAL UNLIMITED PRIVATE	\$32,393,940	\$109,158,100	\$56,873,400	\$198,425,440	\$380,775,340
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>					
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$5,500	\$997,700	\$125,100	\$1,128,300	\$1,618,200
Housing Authority	\$0	\$0	\$5,989,200	\$5,989,200	\$6,698,200
TOTAL LIMITED PUBLIC	\$5,500	\$997,700	\$6,114,300	\$7,117,500	\$8,365,400
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>					
Disabled	\$637,380	\$1,811,583	\$1,566,198	\$4,015,161	\$7,163,378
RR Ceiling	\$0	\$6,710,264	\$0	\$6,710,264	\$6,710,264
Business Investment	\$1,064,600	\$2,659,229	\$1,597,905	\$5,235,244	\$11,460,130
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	\$1,644,600	\$941,000	\$2,585,600	\$9,231,700
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$6,324,200
TOTAL LIMITED PRIVATE	\$1,701,980	\$12,739,186	\$4,486,103	\$18,927,269	\$43,040,571
GRAND TOTAL	\$100,753,920	\$935,309,680	\$171,857,288	\$1,207,920,888	\$4,412,114,634

Real Property Tax Administrative Dates

	All Towns	City of Niagara Falls	City of N.Tonawanda	City of Lockport
TAX LEVY DATES:				
Niagara County	January 1	February 15	February 1	March 1
Town\City\Spec. Dist.	January 1	Jan. & May	April 1	January 1
School Districts	September 1	July (3rd wk)	September 1	September 1
Villages	June 1			
ASSESSMENT DATES:				
Valuation date:	July 1	July 1	July 1	May 1
Taxable Status date:	March 1	March 1	March 1	May 1
Tentative roll:	May 1	May 1	May 1	June 1
Grievance day:	4th Tues. in May	May	4th Tues. in May	3rd Tues in June
Final roll:	July 1	July 1	July 1	July 1
FISCAL YEAR:	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.	Jan. to Dec.

FISCAL YEAR

School Districts	July 1 to June 30
Niagara County	January to December
Villages	June 1 to May 1

CITY OF LOCKPORT TAX COLLECTION DATES

<u>CITY TAX</u>	<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.
<u>COUNTY TAX</u>	<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.
<u>SCHOOL TAX -</u>	<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

<u>CITY TAX</u>	- 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
<u>COUNTY TAX -</u>	<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
<u>SCHOOL TAX -</u>	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

<u>CITY TAX -</u>	<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

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

<u>SCHOOL TAX</u>	<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 thereafter.

TOWN TAX COLLECTION DATES

<u>COUNTY TAX</u>	<u>January</u>	Taxes due without penalty
	<u>February</u>	Tax plus 1% penalty
	<u>March</u>	Tax plus 2% penalty
	<u>April 1st</u>	Returned to Niagara County Treasurer for collection.

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

VILLAGE TAX COLLECTION DATES

<u>VILLAGE TAX</u>	<u>June thru July 1</u>	Tax due without penalty
	<u>After July 1st</u>	Tax due plus 5% penalty 1% penalty imposed each month thereafter thru October 31.
	<u>November</u>	Returned to County Treasurer for collection with 3% penalty imposed.
	<u>December</u>	tax plus 7% relieved.

No payments are accepted by County Treasurer in December

PROPERTY TAX EXEMPTIONS FOR PERSONS AGED 65 OR OLDER

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

** Applicable to the 2009 Assessment Roll. This information provided by local Assessors.

<u>MUNICIPALITY</u>	<u>BASE AMOUNT</u>	<u>MAXIMUM AMOUNT</u> (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)
Town of Cambria	18,025*	25,525 (10% exemption)
Town of Hartland	19,500 (50% exemption)	
Town of Lewiston	12,025*	19,525 (10% exemption)
Town of Lockport	15,025*	22,525 (10% exemption)
Town of Newfane	12,025*	19,525 (10% exemption)
Town of Niagara	17,500 (50% exemption)	
Town of Pendleton	13,500*	21,000 (10% exemption)
Town of Porter	12,025*	19,525 (10% exemption)
Town of Royalton	12,025 (50% exemption)	
Town of Somerset	12,025*	19,525 (10% exemption)
Town of Wheatfield	18,025* (50% exemption)	25,550 (10% exemption)
Town of Wilson	15,025 *	22,525 (10% exemption)
Village of Barker	12,025*	19,525 (10% exemption)
Village of Lewiston	12,025*	19,525 (10% exemption)
Village of Middleport	7,200	
Village of Wilson	12,025*	19,525 (10% exemption)
Village of 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>SCHOOL DISTRICT</u>	<u>(less than)</u>	<u>(Maximum)</u>
Akron Central	21,500*	27,200 (20% exemption)
Barker Central	18,500 (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)	25,525 (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 REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 485(A)

MUNICIPALITY	2009 FINAL EQ. RATE	ALTERNATIVE VETS EXEMPTION						EQUALIZED	RPTL 458(5)	COLD WAR	
		WARTIME VETERAN		COMBAT ZONE VETERAN		DISABLED VETERAN		MAXIMUM	MAXIMUM	PRO RATA	EXEMPTION
		MAXIMUM	MAXIMUM	MAXIMUM	MAXIMUM	MAXIMUM	MAXIMUM	ASSESSED	ASSESSED	VETS	ACCEPTED
		15%	EXEMPT	25%	EXEMPT	50%	EXEMPT	VALUE	VALUE	EXEMPTION	ACCEPTED
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	YES	NO
HARTLAND	90.00	18,000	16,200	30,000	27,000	60,000	54,000	120,000	108,000	YES	NO
MIDDLEPORT (VLG)	90.00	9,000	8,100	15,000	13,500	60,000	54,000	60,000	54,000	YES	n/a
LEWISTON	87.00	12,000	10,440	20,000	17,400	40,000	34,800	80,000	69,600	YES	n/a
LEWISTON (VLG)	87.00	12,000	10,440	20,000	17,400	40,000	34,800	80,000	69,600	YES	YES
LOCKPORT (TOWN)	100.00	18,000	18,000	30,000	30,000	60,000	60,000	80,000	120,000	YES	NO
NEWFANE	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	YES	n/a
NIAGARA	60.00	12,000	7,200	20,000	12,000	40,000	24,000	80,000	48,000	YES	YES
PENDLETON	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	YES	NO
PORTER	93.00	18,000	16,740	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
YOUNGSTOWN (VLG)	93.00	18,000	16,740	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
ROYALTON	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	YES	NO
SOMERSET	80.00	18,000	14,400	30,000	24,000	60,000	48,000	120,000	96,000	YES	YES
BARKER (VLG)	80.00	-	-	-	-	-	-	-	-	n/a	n/a
WHEATFIELD	72.00	12,000	8,640	20,000	14,400	40,000	28,800	80,000	57,600	YES	NO
WILSON**	93.00	12,000	11,160	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
WILSON (VLG)	93.00	-	-	-	-	-	-	-	-	n/a	n/a
CITY OF LOCKPORT	93.00	9,000	8,100	15,000	13,500	30,000	27,000	60,000	54,000	NO	NO
CITY OF NIAGARA FALLS	93.00	12,000	11,160	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
CITY OF N. TONAWANDA	90.00	9,000	8,100	15,000	13,500	30,000	27,000	120,000	108,000	YES	YES
NIAGARA COUNTY*		18,000		30,000		60,000		120,000		YES	YES

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

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

NOTE: Final Equalization rate used for exemption purposes may differ from that used for tax extensions.

TAX MAPPING STATISTICS : 1990-2008

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

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

MUNICIPALITY	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
CAMBRIA	130	166	161	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150	187
HARTLAND	121	147	144	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122	102
LEWISTON	413	416	467	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440	425
LOCKPORT	431	552	695	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443	531
NEWFANE	275	327	306	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274	275
NIAGARA	212	261	278	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225	285
PENDLETON	160	168	147	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147	168
PORTER	208	260	208	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193	253
ROYALTON	223	282	266	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193	203
SOMERSET	95	122	106	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77	98
WHEATFIELD	450	594	471	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735	524
WILSON	205	232	178	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238	194
TOWN TOTALS	2923	3527	3427	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237	3245
NIAGARA FALLS	1616	2345	2057	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945	2196
NORTH TONAWANDA	756	906	983	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902	988
LOCKPORT	698	806	716	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683	755
CITY TOTALS	3070	4057	3756	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530	3939
TOTAL WHOLE TRANSFERS	5993	7584	7183	8176	7449	7051	7266	6456	6810	6760	6307	6068	6364	6063	6625	6296	6514	6767	7184

Total Partial Transfers	407	424	545	441	424	460	490	409	512	463	465	481	472	661	661	515	683	695	945
GRAND TOTAL TRANSFERS	6400	8008	7728	8617	7873	7511	7756	6865	7322	7223	6772	6549	6836	6724	7286	6811	7197	7462	8129
Percentage of splits	15.7%	5.6%	7.6%	5.4%	5.7%	6.5%	6.5%	6.3%	7.5%	6.8%	7.4%	7.9%	7.4%	10.9%	9.3%	8.2%	10.5%	10.3%	7.6%

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

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

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2009

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