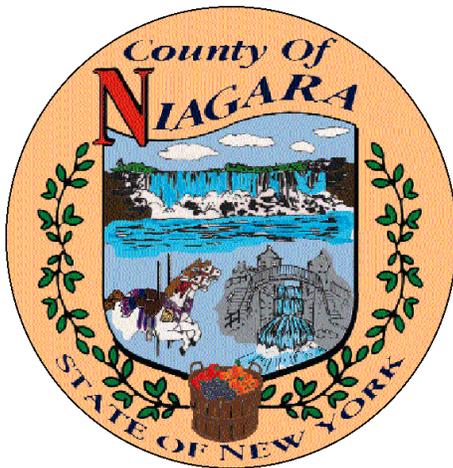


2009- 2010
Niagara County

Real Property Tax Statistics Report



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



NIAGARA COUNTY
BICENTENNIAL
1 8 0 8 - 2 0 0 8

*William L. Ross, Chairman
Niagara County Legislature*

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

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

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

April 26, 2010

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 2009-2010 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

2009-2010 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***	7.452156	1.640637		23.492831	32.5856240
IN NEWFANE SD				26.130905	35.2236980
IN NIAG-WHFD SD H				15.221523	24.3143160
IN NIAG-WHFD SD NH				20.870951	29.9637440
IN STARPOINT SD				20.982040	30.0748330
IN WILSON SD				21.765890	30.8586830
<u>HARTLAND 292289</u>					
IN BARKER SD	8.493743	2.363721		17.346530	28.2039940
IN MEDINA SD***				27.647218	38.5046820
IN ROY-HART SD				22.730809	33.5882730
<u>V. MIDDLEPORT 292289</u>					
IN ROY-HART SD	8.493743	2.363638	9.400000	22.730809	42.9881900
<u>LEWISTON 292489</u>					
IN LEW-PORT SD	8.877911	0.000000		21.991356	30.8692670
IN NIAG-WHFD SD H				18.301484	27.1793950
IN NIAG-WHFD SD NH				24.846370	33.7242810
<u>V. LEWISTON 292401</u>					
IN LEW-PORT SD	8.877911	0.000000	6.240000	21.991356	37.1092670
<u>TOWN LOCKPORT 292600</u>					
IN AKRON SD	7.563572	0.000000		17.337003	24.9005750
IN CITY LKPT SD***				23.285195	30.8487670
IN NEWFANE SD				26.130905	33.6944770
IN ROY-HART SD				20.230420	27.7939920
IN STARPOINT SD				20.982040	28.5456120
<u>NEWFANE 292800</u>					
IN BARKER SD	7.766556	0.000000		15.915888	23.6824440
IN NEWFANE SD				26.939077	34.7056330
IN WILSON SD				22.439062	30.2056180
<u>NIAGARA 293000</u>					
IN NIAG-WHFD SD H	12.471169	1.164619		25.901688	39.5374760
IN NIAG-WHFD SD NH		2.832582		34.890402	50.1941530

* Aggregate rate does not include special benefit rates

***Library tax included in rate

2009-2010 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	7.455449	0.539576			
IN CITY LKPT SD***				23.258511	31.2535360
IN STARPOINT SD				20.982040	28.9770650
PORTER 293489	8.384843	1.250657			
IN LEW-PORT SD				20.759103	30.3946030
IN WILSON SD				24.456056	34.0915560
V. YOUNGSTOWN 293401	8.384843	1.250658	6.253920		
IN LEW-PORT SD				20.759103	36.6485240
ROYALTON 293689	7.576225	3.097082			
IN AKRON SD				17.337003	28.0103100
IN ROY-HART SD				20.230420	30.9037270
IN STARPOINT SD				20.982040	31.6553470
V. MIDDLEPORT 293601	7.576225	1.747466	9.400000		
IN ROY-HART SD				20.230420	38.9541110
SOMERSET 293889	9.458039	2.616296			
IN BARKER SD				19.298284	31.3726190
V. BARKER 293801	9.458039	2.396306	7.500000		
IN BARKER SD				19.298284	38.6526290
WHEATFIELD 294000	10.508683	0.783319			
IN NIAG-WHFD SD H				21.531058	32.8230600
IN NIAG-WHFD SD NH				29.758415	41.0504170
IN STARPOINT SD				29.552169	40.8441710
WILSON 294289	8.233239	3.597703			
IN NEWFANE SD				28.715279	40.5462210
IN WILSON SD				23.918560	35.7495020
V. WILSON 294289	8.233239	3.597710	8.459930		
IN WILSON SD				23.918560	44.2094390
CITY LOCKPORT 290900	8.460321	15.939676			
IN CITY LKPT SD***				25.989791	50.3897880
CITY NIAGARA FALLS	8.283873				
IN NIA FALLS SD H		17.135144		18.844463	44.2634800
IN NIA FALLS SD NH		30.568138		18.844463	57.6964740
CITY NO.TONAWANDA	7.642137	12.553554			
IN NO. TONAWANDA SD***				21.197701	41.3933920

* Aggregate rate does not include special benefit rates

***Library tax included in rate

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb

Values entered 12/3/09 by TF, Verified JR 12/3/09

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
CAMBRIA 292000 TAX LEVY 2010									
County Services	\$7.452156					\$2,323,274		\$2,323,274.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Cambria	\$7.452156			\$311,758,648		\$2,323,274		\$2,323,274.00	
Other expenses due County						\$0		\$0.00	
WD 203 County water	\$0.620271		c	\$426,230,167		\$264,378		\$264,378.00	
Erroneous assmts included in spec districts below								\$822.00	Refund Adj Below
Unpaid school taxes								\$310,118.00	
Omitted,formerly exempt, (Ag Pymt+\$)								\$3,711.00	
PAY COUNTY TREASURER								\$2,902,303.00	
Cambria Town Tax	\$1.640637			\$311,861,782		\$511,652		\$510,830.00	Refund Adj \$822
WD 201 Cambria water 1			c					\$0.00	
WD 202 Cambria water 2	\$1.000001		c	\$426,152,767		\$426,153		\$426,153.20	*
FP 201 Cambria fire protection	\$1.348904			\$327,915,157		\$442,326		\$442,326.00	
RD 201 Refuse		180.00	m		2,150.00		\$387,000	\$387,000.00	
DR 201 Drainage	\$0.112006		m	\$327,661,967		\$36,700		\$36,700.00	
SD 202 Sewer IND CAP	\$0.399999		c	\$252,950,802		\$101,180		\$101,180.00	
SD 203 Sewer AVL CAP	\$0.600003	135.00	c PU	\$115,657,725	699.00	\$69,395	\$94,365	\$163,760.00	\$264,940
Town charges								\$0.00	
Omitted Taxes								\$0.00	
Unpaid refuse								\$0.00	
Unpaid water								\$16,365.00	
Unpaid sewer								\$1,188.00	
PAY TOWN SUPERVISOR								\$2,085,502.20	
CAMBRIA TOWN BUDGET TOTAL						\$2,067,949			
CAMBRIA TOTAL ALL							\$0	\$4,987,805.20	

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb
 Values entered 12/3/09 by TF, Verified JR 12/3/09

	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 2010								
County Services - Hartland/TOV	\$8.493743					\$1,267,463		\$1,267,463.27
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.493743			\$149,223,168		\$1,267,463		\$1,267,463.27
County Services-Village/Middleport	\$8.493743					\$39,139		\$39,138.73
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/Hartland	\$8.493743			\$4,607,948		\$39,139		\$39,138.73
"Total" County - Hartland				\$153,831,116		\$1,306,602		\$1,306,602.00
Other expenses due County						\$0		\$0.00
WD 223 County water	\$0.696934		c	\$167,390,387		\$116,660		\$116,660.00
RD291 County Refuse	\$0.118074			\$164,710,787		\$19,448		\$19,448.00
Erroneous assmts included in spec districts below								\$640.00
Unpaid School Taxes								\$203,378.00
Unpaid Village Taxes								\$2,070.00
Omitted taxes & formerly exempt								\$2,156.00
PAY COUNTY TREASURER								\$1,650,954.00
Hartland Town Tax	\$2.363721			\$149,392,010		\$353,121		\$352,500.00
Hartland Town Tax - Village	\$2.363638			\$4,625,073		\$10,932		\$10,913.00
Total				\$154,017,083		\$364,053		\$363,413.00
FD 221 Fire Protection	\$1.173177			\$159,760,244		\$187,427		\$187,427.00
WD 221 Water #1	\$2.201083		c	\$151,864,312		\$334,266		\$334,270.79 *
WD 222 Water #2	\$0.110026		c	\$10,197,632		\$1,122		\$1,122.00
RD 221 Refuse		218.28	m PU		1,479.00		\$322,832	\$322,832.00
Town charges								\$0.00
Unpaid water								\$25,534.00
PAY TOWN SUPERVISOR								\$1,234,598.79
HARTLAND TOWN BUDGET TOTAL							\$1,209,065	
HARTLAND TOTAL ALL							\$5	\$2,885,552.79

-Refund Adj Below

Refund Adj \$621

Refund Adj \$19

\$363,413.00

\$335,393

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb
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	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 2010									
County Services - Lewiston/TOV	\$8.877911					\$5,697,193		\$5,697,193.47	
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00	
County Tax Rate - Lewiston/TOV	\$8.877911			\$641,726,776		\$5,697,193		\$5,697,193.47	
County Services-Village/Lewiston	\$8.877911					\$1,191,668		\$1,191,667.53	
NYS Medicaid - Village/Lewiston	\$0.000000					\$0		\$0.00	
County Tax Rate - Village Lewiston	\$8.877911			\$134,228,365		\$1,191,668		\$1,191,667.53	
"Total" County - Lewiston				\$775,955,141		\$6,888,861		\$6,888,861.00	
Other expenses due County						\$0		\$0.00	
WD 259 County Water	\$0.738417		c	\$888,154,005		\$655,828		\$655,828.00	
RD 291 County Refuse	\$0.125105			\$803,339,108		\$100,502		\$100,502.00	
Erroneous assmts incl. in spec districts below								\$112.00	Refund Adj Below
Unpaid village taxes								\$59,279.00	
Unpaid school taxes								\$652,137.00	
Omitted taxes & formerly exempt								\$5,659.00	
County sewer									
CS 240 Capital	\$0.527573	16.49	PU	\$138,356,328	1,398.00	\$72,993	\$23,053	\$96,046.00	
CS 241 Prim Units		138.41	PU		702.00		\$97,164	\$97,164.00	
CS 241 Secondary Units		15.11	SU		710.00		\$10,728	\$10,728.00	
CS 242 Secondary Units		15.11	SU		681.00		\$10,289	\$10,289.00	\$214,227
PAY COUNTY TREASURER								\$8,576,605.00	
Lewiston town tax	\$0.000000			\$649,080,439				\$0.00	
Lewiston town tax village	\$0.000000			\$135,651,495				\$0.00	
Total Lewiston town tax				\$784,731,934		\$0		\$0	
FP 241 Fire	\$1.602462			\$676,901,446		\$1,084,709		\$1,084,667.00	Refund Adj \$42
GS 241 Gas Light - Lewist. Hghts.		482.93			\$40.00		\$19,317	\$19,317.00	
SD245 South Sewer	\$2.231092		c	\$83,540,265		\$186,386		\$186,328.00	Refund Adj \$58
SD246 South Sewer Non User		8.00	c fee		\$600.00		\$4,800	\$4,800.00	\$191,128
SD 243 Master Sewer	\$0.080000	105.00	c,mPU	\$633,175,100	\$4,039.00	\$50,654	\$424,095	\$474,749.93	*
SD 248 "			c	0.00				\$0.00	
Total Master sewer								\$474,750	
RD 241 Refuse		0.00	PU		\$4,566.00			\$0.00	
WD240 Water	\$0.418314		c	\$879,593,615		\$367,946		\$367,934.00	Refund Adj \$12
Town Charges								\$2,800.00	
Unpaid water								\$144,121.00	
Unpaid Sewer								\$75,772.00	
PAY TOWN SUPERVISOR								\$2,360,488.93	
LEWISTON TOWN BUDGET TOTAL							\$2,137,796		
LEWISTON TOTAL ALL							\$1	\$10,937,093.93	

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb

Values entered 12/3/09 by TF, Verified JR 12/3/09

	AD VAL RATE	UNIT RATE	UNIT UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
LOCKPORT 292600 TAX LEVY 2010								
County Services	\$7.563572					\$6,558,834		\$6,558,834.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Lockport (Town)	\$7.563572		c	\$867,160,945		\$6,558,834		\$6,558,834.00
Other expenses due County						\$0		\$0.00
WD 263 County water	\$0.620271			\$976,044,717		\$605,412		\$605,412.00
RD 291 County Refuse	\$0.105088			\$930,419,407		\$97,776		\$97,776.00
Unpaid school taxes								\$783,791.00
Erroneous assmts incl. in spec districts below								\$0.00
Omitted taxes & formerly exempt								\$13,045.00
PAY COUNTY TREASURER								\$8,058,858.00
WD 261 Water #1	\$0.599342		c	\$909,942,372		\$545,367		\$545,384.12 *
WD262 Water #2	\$0.100003		c	\$70,497,545		\$7,050		\$7,050.00
Total water								\$552,434.12
FP 261 Fire Protection	\$1.138618			\$937,539,905		\$1,067,500		\$1,067,500.00
SD 261 Sewer #3A - Capital	\$2.279604		c	\$712,862,521		\$1,625,044		\$1,625,044.00
SD 261 " " - Maintenance	\$1.799902		m	\$674,146,821		\$1,213,398		\$1,213,398.00
SD 262 Sewer #3B "	\$0.149998		c	\$241,715,796		\$36,257		\$36,257.00
Total Sewer								\$2,874,699.00
SD 264 Carlisle Sewer	\$4.079485		c	19,465,200		\$79,408		\$79,408.00
SD 265 Lincoln sewer	\$4.079440		c	5,845,900		\$23,848		\$23,848.00
RD 261 Refuse (includes Carlisle)		\$179.44	mPU		5,590.58		\$1,003,153	\$1,003,153.00
LD 261 Carlisle Light & Sidewalk	\$1.525252		m	17,505,300		\$26,700		\$26,700.00
LD 262 Rapids light		44.83			58.00		\$2,600	\$2,600.00
Town Charge								\$200.00
Unpaid water								\$83,357.00
Unpaid sewer								\$61,770.00
Unpaid refuse								\$611.00
PAY TOWN SUPERVISOR								\$5,776,280.12
LOCKPORT TOWN BUDGET TOTAL							\$5,630,342	
LOCKPORT TOTAL ALL							\$17	\$13,835,138.12

Refund Adj Below

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb
 Values entered 12/3/09 by TF, Verified JR 12/3/09

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NEWFANE 292800								
TAX LEVY 2010								
County Services	\$7.766556					\$2,963,217		\$2,963,217.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$7.766556			\$381,535,515		\$2,963,217		\$2,963,217.00
Other expenses due County						\$0		\$0.00
WD 283 County Water	\$0.639454		c	\$446,272,578		\$285,371		\$285,371.00
Unpaid School tax								\$499,295.00
Erroneous assmts incl. in Spec Districts below								\$1,303
Omitted Tax & Former Exempts								\$2,246.00
PAY COUNTY TREASURER								\$3,751,432.00
FP281 Fire Protection	\$1.463438			\$405,630,525		\$593,615		\$593,615.00
LD 281 Light	\$0.397695			\$121,952,880		\$48,500		\$48,500.00
RD 281 Refuse		\$184.67			\$3,955.00		\$730,347	\$729,258.71
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		\$3,681.00		\$92,025	\$92,025.00
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								\$127,035.00
Newfane Town Sewer								
SS 281 UN&FEE		\$205.92	m PU		\$2,756.60		\$567,642	\$567,446.00
Fee Per Parcel		5.00	FEE		\$2,137.00		\$10,685	\$10,685.00
SS 282(1)1-100'		0.08	c PU		\$249,789.11		\$19,984	\$19,984.00
SS 282(2) 101- 300'		0.06	c PU		\$116,697.92		\$7,002	\$7,002.00
SS 282(3) > 300'		0.05	c PU		\$79,234.17		\$3,961	\$3,961.00
Total Town Sewer								\$609,078
Unpaid Water								\$92,662.00
Unpaid Sewer								\$92,548.00
Town Charges								\$3,398.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$2,296,094.71
NEWFANE TOWN BUDGET TOTAL						\$2,107,487		
NEWFANE TOTAL ALL							\$19	\$6,047,526.71

-Refund Adj Below

* Refund Adj \$1107

Refund Adj \$196

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb
 Values entered 12/3/09 by TF, Verified JR 12/3/09

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NIAGARA 293000 TAX LEVY 2010								
County Services	\$12.471169					\$3,430,653		\$3,430,653.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$12.471169			\$275,086,713		\$3,430,653		\$3,430,653.00
Other expenses due County						\$0		\$0.00
WD 302 County Water	\$1.033784		c	\$323,162,229		\$334,080		\$334,080.00
RD 291 County Refuse						\$0		\$0.00
UNPAID School Tax								\$642,538.00
Erroneous assmts incl. in Spec Dists. below								\$627.00
Omitted Tax & Former Exempts								\$7,008.00
								\$4,414,906.00
PAY COUNTY TREASURER								
	HOMESTEAD RATE	NON HMSTD. RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD. LEVY	TOTAL LEVY
Niagara Town Highway Tax	\$1.164619	2.832582		\$154,892,814	\$123,272,292	\$180,391	\$349,179	\$529,371.00
DR 301 WI EST Drain	n/a	n/a	0.000000	(secnd.units c)	\$849,420			\$849,420.00
RD 302 WI EST Road	n/a	n/a	0.007968	(secnd.units c)	\$1,062,864			\$1,062,864.00
SD 310 WI EST Sewer	n/a	n/a	0.000000	(secnd.units c)	\$932,184			\$932,184.00
WD 303 WI EST Water	n/a	n/a	0.000000	(secnd.units c)	\$932,184			\$932,184.00
TOTAL Highway Tax								\$538,039.00
LD 301 Niagara Light	\$0.000000	0.000000	m	\$164,315,860	\$152,655,284	\$0	\$0	\$0.00
WD 301 Niagara Water	\$0.372117	0.756203	c	\$164,551,560	\$159,082,484	\$61,232	\$120,299	\$181,475.93
FD 301 Niagara Fire	\$1.023015	2.425245		\$164,315,860	\$152,655,284	\$168,098	\$370,226	\$538,150.00
SD 301 Niagara Sewer	\$2.356735	2.356735	c	\$163,323,160	\$153,609,014	\$384,909	\$362,016	\$746,725.00
RD 301 Niagara Refuse	\$0.000000	0.000000	m	\$164,315,860	\$145,005,158	\$0	\$0	\$0.00
SD307 Wildwood Sewer				Pre Calculated				\$22,992.00
WD307 Wildwood Water				Pre Calculated				\$11,616.00
TOTAL Wildwood								\$34,608.00
UNPAID Water								\$64,508.00
UNPAID Sewer								\$252,558.00
Town Charge								\$13,692.00
PAY TOWN SUPERVISOR								\$2,369,556.93
NIAGARA TOWN BUDGET TOTAL						\$2,038,799		
NIAGARA TOTAL ALL							\$1	\$6,784,462.93

Refund Adj Below

*\$529,570.00
 *Refund Adj \$199

*Refund Adj \$54
 Refund Adj \$174
 Refund Adj \$200

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	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
Pendleton 293200 TAX LEVY 2010									
County Services	\$7.455449					\$3,283,137		\$3,283,137.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Pendleton	\$7.455449			\$440,367,421		\$3,283,137		\$3,283,137.00	
Other expenses due County						\$0		\$0.00	
WD 324 County Water	\$0.620271		c	\$501,924,478		\$311,329		\$311,329.00	
RD 291 County Refuse	\$0.105089			\$469,955,380		\$49,387		\$49,387.00	
CS320 County Sewer Cap	\$0.443137	16.49	PU	\$502,086,310	3,127.00	\$222,493	\$51,564	\$274,057.00	
CS 321 County User		138.41	PU		1,548.00		\$214,259	\$214,259.00	
CS 321 S.U.		15.11	SU		1,750.00		\$26,442	\$26,442.00	
CS 322 S.U. Non User		15.11	SU		1,389.00		\$20,988	\$20,988.00	\$535,746
Unpaid School taxes								\$378,916.00	
Erroneous assmts incl. in Spec Districts below								\$123.00	-Refund Adj Below
Omitted tax & Former Exempt								\$3,928.00	
Pay County Treasurer								\$4,562,566.00	
Pendleton Town Tax	\$0.539576			\$446,372,372		\$240,852		\$240,729.00	Refund Adj \$123
FD 321 Pendleton fire	\$0.988000			\$465,464,358		\$459,879		\$459,879.00	
WD 321 Water #1	\$0.092500		c	\$465,059,825		\$43,018		\$43,020.86	*
WD 321 Water #1	\$0.201399		m	\$433,189,425		\$87,244		\$87,244.00	
WD 322 " #2	\$0.049997		c	\$31,741,929		\$1,587		\$1,587.00	
Total Water								\$131,851.86	
RD 321 Refuse		183.00	m PU		2,314.00		\$423,462	\$423,462.00	
SEWER #1 SS320 Swr-1-gpu UNITS		85.85	c PU		619.00		\$53,141	\$53,141.15	
SS321 Se 1 im cap/lat FEE		6.84	c FEE		961.00		\$6,573	\$6,573.24	
SS321 Se 1 im cap/lat <200' UNITS		0.24	c PU		120,227.84		\$28,302	\$28,301.63	
SS322 Se 1 im cap/lat >200' UNITS		0.08	c PU		26,640.37		\$2,006	\$2,006.02	
SS323 Pen se potential FEE		6.84	c FEE		570.00		\$3,899	\$3,898.80	
Total Sewer #1								\$93,920.84	
SEWER #2 SS326 Sewer-2-gpu UNITS		57.80	c PU		28.00		\$1,618	\$1,617.85	
SS327 Se 2 im cap/lat FEE		6.84	c FEE		50.00		\$342	\$342.00	
SS327 Se 1 im cap/lat <200' UNITS		0.24	c PU		6,974.54		\$1,642	\$1,641.81	
SS328 Se 1 im cap/lat >200' UNITS		0.08	c PU		2,368.43		\$178	\$178.34	
Total Sewer #2								\$3,780.00	
SEWER #3 SS331 Swr-3-gpu UNITS		76.20	c PU		8.00		\$610	\$609.60	
SS332 Se 3 im cap/lat FEE		6.84	c FEE		8.00		\$55	\$54.72	
SS332 Se 3 im cap/lat <200' UNITS		0.24	c PU		835.00		\$197	\$196.49	
Total Sewer #3								\$860.81	
Unpaid Sewer								\$11,702.00	
Unpaid Refuse								\$804.00	
Unpaid Water								\$16,558.00	
Town Charge								\$800.00	
Pay Town Supervisor								\$1,384,347.51	
PENDLETON TOWN BUDGET TOTAL							\$1,354,484		
Total Pendleton All							\$3	\$5,946,913.51	

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PORTER 293489/293401 TAX LEVY 2010								
County Services - Porter/TOV	\$8.384843					\$2,325,547		\$2,325,547.13
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$8.384843			\$277,351,319		\$2,325,547		\$2,325,547.13
County Services-Village/Youngstown	\$8.384843					\$762,256		\$762,255.87
NYS Medicaid - Village/Youngstown	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Youngstown	\$8.384843			\$90,908,788		\$762,256		\$762,255.87
"Total" County - Porter				\$368,260,107		\$3,087,803		\$3,087,803.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.696932		c	\$298,745,044		\$208,205		\$208,205.00
RD 291 County Refuse	\$0.118077			\$383,207,382		\$45,248		\$45,248.00
Erroneous assmts incl. in Spec Districts below								\$243.00
Unpaid Village Tax								\$15,111.00
Unpaid School Tax								\$349,130.00
Ag District payment								
Omitted Tax & Former Exempt								\$6,892.00
PAY COUNTY TREASURER								\$3,712,632.00
Porter Town tax TOV	\$1.250657			\$278,251,267		\$347,997		\$347,814.00
Porter Town Tax Village	\$1.250658			\$91,323,094		\$114,214		\$114,154.00
Total Town Tax				\$369,574,361		\$462,211		\$461,968.00
RD 341 Refuse		0.00			1,908.00			\$0.00
LD 341 Ransomville Light #1	\$0.307220			\$30,759,676		\$9,450		\$9,450.00
FD 341 Youngstown Fire	\$0.911036			\$168,434,547		\$153,450		\$153,450.00
FD 342 Ransomville Fire	\$2.116487			\$119,772,997		\$253,498		\$253,498.00
RO 347 Mal Grov Road District.		300.00	PU		12.00		\$3,600	\$3,600.00
RO 347 Mal Grov Road District.		50.00	SU		7.00		\$350	\$350.00
RO 347 Mal Grov Road District. TOTAL								\$3,950.00
SD 344 Porter Lateral		0.73	c cPU		10,099.55		\$7,415	\$7,415.41
SD 344 Porter Lateral		0.00	cSU		1,088.97			\$0.00
SD 344 Porter Lateral TOTAL								\$7,415.41
SD 345 Indirect Sewer	\$0.000000			\$6,370,900				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		250.25	c PU		199.00		\$49,800	\$49,800.00
SD 346 Lakeshore Sewer - Undevlp'd		50.00	cSU		47.00		\$2,350	\$2,350.00
SD 346 Lakeshore Sewer - Non Benefitted		5.00	MT					\$25.00
SD 346 Lakeshore Sewer TOTAL								\$52,175.00
AP 291 Agr. Dist. Payment								\$0.00
Town Charge								\$500.00
Unpaid Refuse								\$0.00
Unpaid Water								\$34,304.00
Unpaid Sewer								\$13,930.00
PAY TOWN SUPERVISOR								\$990,640.41
PORTER TOWN BUDGET TOTAL							\$941,906	
PORTER GRAND TOTAL							\$0	\$4,703,272.41

Refund Adj Below

Refund Adj \$183

Refund Adj \$60

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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 2010								
County Services - Royalton/TOV	\$7.576225					\$2,272,139		\$2,272,138.75
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$7.576225			\$299,903,795		\$2,272,139		\$2,272,138.75
County Services-Village/Middleport	\$7.576225					\$355,047		\$355,047.25
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Middleport	\$7.576225			\$46,863,343		\$355,047		\$355,047.25
"Total" County - Royalton				\$346,767,138		\$2,627,186		\$2,627,186.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.620270		c	\$385,208,100		\$238,933		\$238,933.00
RD 291 County Refuse	\$0.105088			\$363,496,100		\$38,199		\$38,199.00
Erroneous assmts incl. in Spec Dist. below								\$2,012.00
Unpaid Village Taxes								\$32,340.00
Unpaid School Taxes								\$398,360.00
Omitted Tax & Former Exempt								\$6,381.00
Pay County Treasurer								\$3,343,411.00
Town Tax (TOV)	\$3.097082			\$303,305,838		\$939,363		\$937,622.00
Town Tax (Village)	\$1.747466			\$47,178,599		\$82,443		\$82,172.00
TOTAL Town Tax				\$350,484,437		\$1,021,806		\$1,019,794.00
DR 361 Royalton Drainage	\$0.327260		m	\$313,344,107		\$102,545		\$102,545.00
LD 361 Gasport Light	\$0.497926		m	\$31,129,093		\$15,500		\$15,500.00
SD 361 Gasport Sewer O+M	\$4.425451		m	\$30,315,555		\$134,160		\$134,160.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$35,919,055				\$0.00
WD 367 Water Improv - Pr Un		250.00	cPU		2,290.00		\$572,500	\$572,503.83
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		587.00		\$5,870	\$5,870.00
WD 368 Water Unimproved - Sec Un		1.00	cSU		258.00		\$258	\$258.00
Total Water								\$581,781.83
RD362 Refuse		176.64	m		2,427.00		\$428,700	\$428,700.00
FD 361 Fire Gasport	\$1.096308			\$31,656,249		\$34,705		\$34,705.00
FP 361 Royalton Fire	\$1.328626			\$282,099,664		\$374,805		\$374,805.00
Total Fire								\$409,510.00
PD361 Paving District		0.00	PU	\$0				\$0.00
TC 291 Town Charge								\$0.00
UR 291 Unpaid Refuse								\$0.00
US 291 Unpaid Sewer								\$5,672.00
UW 291 Unpaid water								\$71,153.00
Pay Town Supervisor								\$2,768,815.83
ROYALTON TOWN BUDGET TOTAL							\$2,691,991	
Royalton Total All							\$4	\$6,112,226.83

-Refund Adj Below

Refund Adj \$1741

Refund Adj \$271

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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 2010								
County Services - Somerset/TOV	\$9.458039					\$841,769		\$841,768.93
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$9.458039			\$89,000,363		\$841,769		\$841,768.93
County Services-Village/Barker	\$9.458039					\$143,808		\$143,808.07
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Barker	\$9.458039			\$15,204,850		\$143,808		\$143,808.07
"Total" County - Somerset				\$104,205,213		\$985,577		\$985,577.00
Other expenses due County				\$0		\$0		\$0.00
WD 384 County Water	\$0.775338		c	\$646,844,231		\$501,523		\$501,523.00
RD 291 County Refuse	\$0.131360			\$635,605,431		\$83,493		\$83,493.00
Unpaid Village Tax								\$7,299.00
Unpaid School Tax								\$99,630.00
Omitted tax & Former Exempt								\$691.00
Erroneous assmts incl. in Spec Dist. below								\$658.00
PAY COUNTY TREASURER								\$1,678,871.00
Town Tax TOV	\$2.616296			\$89,190,198		\$233,348		\$232,786.00
Town Tax Village	\$2.396306			\$15,248,050		\$36,539		\$36,443.00
Total Town Tax				\$104,438,248		\$269,887		\$269,229.00
FD 381 Fire Protection	\$0.362852			\$620,086,687		\$225,000		\$225,000.00
LD 381 Light	\$0.605451			\$6,606,650		\$4,000		\$4,000.00
RD 381 Refuse		148.80			872.00		\$129,750	\$129,750.00
SD 390 Sewer UN	\$0.230012	120.00	c cPU	\$46,297,492	745.50	\$10,649	\$89,460	\$100,109.00
SD 391 Sewer < 300'		0.20	cPU		66,285.50		\$13,257	\$13,257.00
SD 392 Sewer >300'		0.02	cPU		11,544.69		\$231	\$231.00
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								\$142,397.00
WD 381 Water #2	\$0.150000		c	\$622,886,554		\$93,433		\$93,440.92 *
WD 382 Water #2a	\$0.030000		c	\$626,575,887		\$18,797		\$18,797.00
WD 385 Water	\$0.110036		c	\$1,208,700		\$133		\$133.00
Total Water								\$112,370.92
Unpaid Refuse								\$0.00
Unpaid Water								\$8,260.00
Unpaid Sewer								\$5,144.00
Town Charge								\$0.00
PAY TOWN SUPERVISOR								\$896,150.92
SOMERSET TOWN BUDGET TOTAL						\$882,747		
SOMERSET TOTAL ALL							\$8	\$2,575,021.92

Refund Adj Below

Refund Adj \$562

Refund Adj \$96

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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 2010									
County Services	\$10.508683					\$8,353,449		\$8,353,449.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Wheatfield	\$10.508683			\$794,909,191		\$8,353,449		\$8,353,449.00	
Other expenses due County						\$0		\$0.00	
WD 404 County Water	\$0.873621		c	\$960,840,334		\$839,410		\$839,410.00	
RD 291 County Refuse	\$0.148012			\$874,813,225		\$129,483		\$129,483.00	
Unpaid School Taxes								\$738,719.00	
CS 400 County Sewer CAP	\$0.624100	16.49		\$925,357,997	11,088.00	\$577,516	\$182,841	\$760,357.00	
CS 401 County Sewer Primary User Unit		138.41			9,499.00		\$1,314,754	\$1,314,754.00	
CS 401 County Sewer Secondary User		15.12			10,377.00		\$156,851	\$156,851.00	
CS 402 County Sewer Non User - Sec. Unit		15.11			708.00		\$10,698	\$10,698.00	
Total County Sewer								\$2,242,660.00	
Erroneous assmts incl. in Spec Dist. below								\$1,355.00	Refund Adj Below
Omitted Taxes & Former Exempt								\$16,068.00	
PAY COUNTY TREASURER								\$12,321,144.00	
Wheatfield Highway\Town Tax	\$0.783319			\$821,066,141		\$643,157		\$643,157.00	
LD 401 Light #1 Frnt. Ft.		0.04	PU		45,657.67		\$2,040	\$2,040.00	
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		\$3,700	\$3,700.00	
LD 405 Ashwood Lighting District		0.01	SU/Sq Ft		1,732,728.41		\$13,000	\$13,000.00	
Total Light								\$13,000.00	
WD 401 Wheatfield water	none		c					\$0.00	
WD 403 Wheatfield water FT.	none		PU					\$0.00	
SD 401 Sewer User	\$1.461915		c	\$867,058,725		\$1,267,566		\$1,267,118.50	Refund Adj \$511 *
SD 402 Sewer Non User	\$0.411440		c	\$93,892,126		\$38,631		\$38,631.00	
Total Sewer								\$1,305,749.50	
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	0
FP 401 Fire Protection	\$1.294591			\$877,096,242		\$1,135,481		\$1,134,727.00	Refund Adj \$754
WD 402 Sawyer Dr. Lateral		0.00	SU		2.00			\$0.00	
RD 403 Refuse - User		168.95	PU		5,920.00		\$1,000,173	\$1,000,083.00	Refund Adj \$90
RD 403 Refuse - Non -User		5.00	SU		1,814.00		\$9,070	\$9,070.00	
Total Refuse								\$1,009,153.00	
RD 404 Inducon Road		0.00	SU		7,180,107.98		\$0	\$0.00	
WD 408 Inducon water		0.00	SU		7,180,701.98		\$27,110	\$27,110.00	
DR 401 Inducon Drainage		0.00	SU		7,180,107.98		\$16,267	\$16,267.00	
SD 410 Inducon Sewer		0.01	SU		7,179,837.98		\$46,545	\$46,545.00	
LD 404 Inducon Light		0.00	SU		7,180,007.98			\$0.00	
Total Inducon								\$89,922.00	
Town Charges								\$4,050.00	
Unpaid Water								\$59,208.00	
Unpaid Sewer								\$19,807.00	
PAY SUPERVISOR								\$4,288,173.50	
WHEATFIELD TOWN BUDGET TOTAL							\$4,205,109		
WHEATFIELD TOTAL ALL							\$64	\$16,609,317.50	

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WILSON 294289/294201									
TAX LEVY 2010									
County Services - Wilson/TOV	\$8.233239					\$1,829,676		\$1,829,675.87	
NYS Medicaid - Wilson/TOV	\$0.000000					\$0		\$0.00	
County Tax Rate - Wilson/TOV	\$8.233239			\$222,230,396		\$1,829,676		\$1,829,675.87	
County Services-Village of Wilson	\$8.233239					\$380,134		\$380,134.13	
NYS Medicaid - Village of Wilson	\$0.000000					\$0		\$0.00	
County Tax Rate - Village of Wilson	\$8.233239			\$46,170,668		\$380,134		\$380,134.13	
"Total" County - Wilson				\$268,401,064		\$2,209,810		\$2,209,810.00	
Other expenses due County				(taxable chg'd (37,550) ?)		\$0		\$0.00	
WD 425 County Water	\$0.681700		c	\$300,979,709		\$205,178		\$205,178.00	
RD 291 County Refuse						\$0		\$0.00	
Erroneous assmts incl. in Spec Dist. below								\$2,934.00	Refund Adj Below
Unpaid Village tax								\$9,083.00	
Unpaid School tax								\$381,682.00	
Omitted Taxes & Former Exempts								\$6,362.00	
PAY COUNTY TREASURER								\$2,815,049.00	
Town Tax TOV	\$3.597703			\$222,794,403		\$801,548		\$799,119.00	Refund Adj \$2429
Town Tax VLG	\$3.597710			\$46,361,440		\$166,795		\$166,290.00	Refund Adj \$505
Total Town Tax				\$269,155,843		\$968,343		\$965,409.00	
LD 421 Light #2 - Sunset Island	\$0.436990		m	\$6,865,150		\$3,000		\$3,000.00	
SD 411 Sunset Island Sewer	\$0.000000	600.89	c	\$6,857,100	84.00		\$50,475	\$50,475.00	
WD 421 Water #1	\$0.196147		c	\$237,388,798		\$46,563		\$46,563.06	*
" " Water #1 - O & M.	\$0.128627			\$234,965,398		\$30,223		\$30,223.00	
WD 422 Water #2	\$0.000000		c	\$3,531,253				\$0.00	
TOTAL WATER								\$76,786.06	
TC 291 Town Charges								\$2,236.00	
Unpaid Water								\$23,938.00	
PAY SUPERVISOR								\$1,121,844.06	
WILSON TOWN BUDGET TOTAL						\$1,095,670			
WILSON TOTAL ALL							\$0	\$3,936,893.06	

2010 Niagara County/Town Tax Rates

2010 tax rate calculations-Rates 2010.xls 12/5/09 wb

Values entered 12/3/09 by TF, Verified JR 12/3/09

	AD VAL RATE	AD VAL. TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
CITY of LOCKPORT 290900					
TAX LEVY 2010					
				TAX ON FORMER EXEMPT	
County Services	\$8.460321		\$5,326,319	\$7,090	\$5,333,409
NYS Medicaid	\$0.000000		\$0		\$0
Total County Services & Medicaid	\$8.460321	\$629,564,613	\$5,326,319	\$7,090	\$5,333,409
RD 291 County Refuse - Lockport	\$0.116764	\$669,471,577	\$78,170		\$78,170
Other expenses due County			\$0		\$0
Total County - City of Lockport			must be 0---->	\$0	\$5,411,579

CITY of NIAGARA FALLS 291100					
TAX LEVY 2010					
County Services	\$8.283873		\$10,582,643	\$30,145	\$10,612,788.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$8.283873	\$1,277,499,436	\$10,582,643	\$30,145	\$10,612,788.00
RD291 County Refuse - Niagara Falls	\$0.115481	\$1,450,652,688	\$167,523		\$167,523.00
Other expenses due County			\$0		\$0.00
Total County - Niagara Falls			must be 0---->	\$0	\$10,780,311.00

CITY of NORTH TONAWANDA 291200					
TAX LEVY 2010					
County Services	\$7.642137		\$8,971,634	\$42,846	\$9,014,480.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$7.642137	\$1,173,969,319	\$8,971,634	\$42,846	\$9,014,480.00
RD291 County Refuse -NT	\$0.105088	\$1,266,123,290	\$133,054		\$133,054.00
Other expenses due County			\$0		\$0.00
Total County -North Tonawanda			must be 0---->	\$0	\$9,147,534.00

2009-2010 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>AKRON CSD</u>				
LOCKPORT	44	\$3,414,829	17.337003	\$59,202.90
ROYALTON	639	\$67,079,645	17.337003	\$1,162,960.01
TOTAL	683	\$70,494,474		\$1,222,162.91
<u>BARKER CSD</u>				
HARTLAND	975	\$74,028,514	17.34653	\$1,284,137.84
NEWFANE	107	\$10,884,471	15.915888	\$173,236.02
SOMERSET	1,569	\$633,188,230	19.298284	\$12,219,446.29
TOTAL	2,651	\$718,101,215		\$13,676,820.15
<u>LEWISTON-PORTER CSD</u>				
LEWISTON	5,554	\$683,261,240	21.991356	\$15,025,841.17
PORTER	2,730	\$312,368,341	20.759103	\$6,484,486.56
TOTAL	8,284	\$995,629,581		\$21,510,327.73
<u>LOCKPORT SD</u>				
LOCKPORT CITY	8,280	\$646,645,075	24.965875	\$16,144,060.11
LOCKPORT CITY LIBRARY		\$646,645,075	1.023916	\$662,110.24
CAMBRIA	69	\$7,886,315	22.567287	\$177,972.73
CAMBRIA LIBRARY		\$7,886,315	0.925544	\$7,299.13
LOCKPORT TOWN	5,035	\$610,587,780	22.367831	\$13,657,524.27
LOCKPORT TOWN LIBRARY		\$610,587,780	0.917364	\$560,131.25
PENDLETON	71	\$15,831,027	22.342198	\$353,699.94
PENDLETON LIBRARY		\$15,831,027	0.916313	\$14,506.18
TOTAL	13,455	\$1,280,950,197		\$31,577,303.85
<u>MEDINA</u>				
HARTLAND TOWN	51	\$3,463,099	26.214641	\$90,783.90
HARTLAND LIBRARY		\$3,463,099	1.432577	\$4,961.16
TOTAL	51	\$3,463,099		\$95,745.05
<u>NEWFANE</u>				
CAMBRIA	76	\$7,773,543	26.130905	\$203,129.71
LOCKPORT	534	\$53,910,508	26.130905	\$1,408,730.36
NEWFANE	4,315	\$382,599,545	26.939077	\$10,306,878.60
WILSON	47	\$4,174,517	28.715279	\$119,872.42
TOTAL	4,972	\$448,458,113		\$12,038,611.10

2009-2010 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>NIAGARA-WHEATFIELD</u>				
CAMBRIA HOMESTEAD	157	\$16,195,733	15.221523	\$246,523.72
CAMBRIA NON-HOMESTEAD	52	\$2,438,713	20.870951	\$50,898.26
LEWISTON HOMESTEAD	1,190	\$102,852,341	18.301484	\$1,882,350.47
LEWISTON NON-HOME.	127	\$12,618,245	24.846370	\$313,517.58
NIAGARA HOMESTEAD	2,867	\$159,476,613	25.901688	\$4,130,713.47
NIAGARA NON-HOMESTEAD	932	\$123,443,484	34.890402	\$4,306,992.78
WHEATFIELD HOMESTEAD	5,292	\$545,000,471	21.531058	\$11,734,436.75
WHEATFIELD NON-HOME.	821	\$134,203,326	29.758415	\$3,993,678.27
TOTAL	11,369 *	\$1,096,228,926		\$26,659,111.31
<u>ROYALTON-HARTLAND CSD</u>				
HARTLAND	1016	\$81,190,668	22.730809	\$1,845,529.57
LOCKPORT	217	\$24,273,055	20.230420	\$491,054.10
ROYALTON	3222	\$289,270,020	20.230420	\$5,852,054.00
TOTAL	4455	\$394,733,743		\$8,188,637.66
<u>STARPOINT CSD</u>				
CAMBRIA	1779	\$222,550,230	20.982040	\$4,669,557.83
LOCKPORT	1597	\$199,151,965	20.982040	\$4,178,614.50
PENDLETON	2839	\$439,405,462	20.982040	\$9,219,622.98
ROYALTON	2	\$427,800	20.982040	\$8,976.12
WHEATFIELD	1419	\$141,165,453	29.552169	\$4,171,745.32
TOTAL	7636	\$1,002,700,910		\$22,248,516.74
<u>WILSON CSD</u>				
CAMBRIA	555	\$63,362,064	21.765890	\$1,379,131.72
NEWFANE	10	\$493,799	22.439062	\$11,080.39
PORTER	757	\$66,166,213	24.456056	\$1,618,164.61
WILSON	3069	\$272,996,240	23.918560	\$6,529,676.95
TOTAL	4391	\$403,018,316		\$9,538,053.66
<u>NORTH TONAWANDA SD</u>				
NORTH TONAWANDA	12,887	\$1,246,547,343	20.217409	\$25,201,957.47
N. TONAWANDA LIBRARY		\$1,246,547,343	0.980292	\$1,221,980.39
former exempts - pro-rata				\$16,278.00
TOTAL	12,887	\$1,246,547,343		\$26,440,215.86
<u>NIAGARA FALLS SD</u>				
HOMESTEAD	19,037	\$922,046,101	18.844463	\$17,375,463.63
NON-HOMESTEAD	4,028	\$408,673,075	18.844463	\$7,701,224.64
TOTAL	23,065	\$1,330,719,176		\$25,076,688.00 **
<u>GRAND TOTALS</u>				
	93,899	8,991,045,093		\$198,272,194.03

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

** Adjusted due to rounding

2009-2010 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>CAMBRIA</u>				
NEWFANE SD	76	\$7,773,543	26.130905	\$203,129.71
STARPOINT CSD	1779	\$222,550,230	20.98204	\$4,669,557.83
WILSON CSD	555	\$63,362,064	21.76589	\$1,379,131.72
LOCKPORT SD	69	\$7,886,315	22.567287	\$177,972.73
LOCKPORT LIBRARY		\$7,886,315	0.925544	\$7,299.13
NIAG.-WHEAT. HOMESTEAD	157	\$16,195,733	15.221523	\$246,523.72
NIAG.-WHEAT. NON-HOMESTEAD	52	\$2,438,713	20.870951	\$50,898.26
TOTAL	2,677	\$320,206,598		\$6,734,513.10
<u>HARTLAND</u>				
BARKER CSD	975	\$74,028,514	17.34653	\$1,284,137.84
ROYALTON-HARTLAND CSD	1016	\$81,190,668	22.730809	\$1,845,529.57
MEDINA CSD	51	\$3,463,099	26.214641	\$90,783.90
MEDINA LIBRARY		\$3,463,099	1.4325770	\$4,961.16
TOTAL	2,042	\$158,682,281		\$3,225,412.46
<u>LEWISTON</u>				
LEWISTON-PORTER CSD	5,554	\$683,261,240	21.991356	\$15,025,841.17
NIAG.-WHEAT. HOMESTEAD	1,190	\$102,852,341	18.301484	\$1,882,350.47
NIAG.-WHEAT. NON-HOMESTEAD	127	\$12,618,245	24.84637	\$313,517.58
TOTAL	6,847	\$798,731,826		\$17,221,709.23
<u>LOCKPORT TOWN</u>				
AKRON CSD	44	\$3,414,829	17.337003	\$59,202.90
NEWFANE SD	534	\$53,910,508	26.130905	\$1,408,730.36
LOCKPORT SD	5,035	\$610,587,780	22.367831	\$13,657,524.27
LOCKPORT LIBRARY		\$610,587,780	0.917364	\$560,131.25
ROYALTON-HARTLAND CSD	217	\$24,273,055	20.23042	\$491,054.10
STARPOINT CSD	1597	\$199,151,965	20.98204	\$4,178,614.50
TOTAL	7,427	891,338,137		\$20,355,257.38
<u>NEWFANE</u>				
BARKER CSD	107	\$10,884,471	15.915888	\$173,236.02
NEWFANE SD	4,315	\$382,599,545	26.939077	\$10,306,878.60
WILSON CSD	10	\$493,799	22.439062	\$11,080.39
TOTAL	4,432	\$393,977,815		\$10,491,195.01
<u>NIAGARA</u>				
NIAG.-WHEAT. HOMESTEAD	2,867	\$159,476,613	25.901688	\$4,130,713.47
NIAG.-WHEAT. NON-HOMESTEAD	932	\$123,443,484	34.890402	\$4,306,992.78
TOTAL	3,799	\$282,920,097		\$8,437,706.25
<u>PENDLETON</u>				
LOCKPORT SD	71	\$15,831,027	22.342198	\$353,699.94
LOCKPORT LIBRARY		\$15,831,027	0.916313	\$14,506.18
STARPOINT CSD	2839	\$439,405,462	20.98204	\$9,219,622.98
TOTAL	2,910	455,236,489		\$9,587,829.10

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

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2009-2010 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>PORTER</u>				
LEWISTON-PORTER CSD	2,730	\$312,368,341	20.759103	\$6,484,486.56
WILSON CSD	757	\$66,166,213	24.456056	\$ 1,618,164.61
TOTAL	3,487	\$378,534,554		\$8,102,651.18
<u>ROYALTON</u>				
AKRON CSD	639	\$67,079,645	17.337003	\$1,162,960.01
ROYALTON-HARTLAND CSD	3222	\$289,270,020	20.23042	\$5,852,054.00
STARPOINT CSD	2	\$427,800	20.98204	\$8,976.12
TOTAL	3,863	\$356,777,465		\$7,023,990.12
<u>SOMERSET</u>				
BARKER CSD	1,569	\$633,188,230	19.298284	\$12,219,446.29
TOTAL	1,569	\$633,188,230		\$12,219,446.29
<u>WHEATFIELD</u>				
STARPOINT CSD	1419	\$141,165,453	29.552169	\$4,171,745.32
NIAG.-WHEAT. HOMESTEAD	5,292	\$545,000,471	21.531058	\$11,734,436.75
NIAG.-WHEAT. NON-HOMESTEAD	821	\$134,203,326	29.758415	\$3,993,678.27
TOTAL	7,498	\$820,369,250		\$ 19,899,860.34
<u>WILSON</u>				
NEWFANE	47	\$4,174,517	28.715279	\$119,872.42
WILSON CSD	3069	\$272,996,240	23.91856	\$6,529,676.95
TOTAL	3,116	\$277,170,757		\$6,649,549.37
<u>CITY OF LOCKPORT</u>				
LOCKPORT SD	8,280	\$646,645,075	24.965875	\$16,144,060.11
LOCKPORT LIBRARY		\$646,645,075	1.023916	\$662,110.24
TOTAL	8,280	\$646,645,075		\$16,806,170.35
<u>CITY OF NORTH TONAWANDA</u>				
NORTH TONAWANDA SD	12,887	\$1,246,547,343	20.217409	\$25,201,957.47
NORTH TONAWANDA LIBRARY		\$1,246,547,343	0.980292	\$1,221,980.39
former exempts - pro-rata				\$16,278.00
TOTAL	12,887	\$1,246,547,343		\$26,440,215.86
<u>CITY OF NIAGARA FALLS</u>				
NF -HOMESTEAD	19,037	\$922,046,101	18.844463	\$ 17,375,463.63
NF - NON-HOMESTEAD	4,028	\$408,673,075	18.844463	\$ 7,701,224.64
TOTAL	23,065	\$1,330,719,176		\$ 25,076,688.00 **
GRAND TOTALS				
	93,899	\$8,991,045,093		\$198,272,194.03

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

2008-2009 TO 2009-2010

SCHOOL DISTRICT	2008-2009 TAX LEVY	2009-2010 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$959,671	\$1,222,163	\$262,492	27.35%
BARKER	\$3,436,690	\$13,676,820	\$10,240,130	297.96%
LEW-PORT	\$22,114,231	\$21,510,328	-\$603,904	-2.73%
LOCKPORT	\$31,398,045	\$31,577,304	\$179,259	0.57%
MEDINA	\$98,758	\$95,745	-\$3,013	-3.05%
NEWFANE	\$12,038,611	\$12,038,611	\$0	0.00%
NIA. WHEATFIELD	\$26,566,488	\$26,659,111	\$92,623	0.35%
ROY- HART	\$8,191,442	\$8,188,638	-\$2,804	-0.03%
STARPOINT	\$21,471,277	\$22,248,517	\$777,239	3.62%
WILSON	\$9,542,193	\$9,538,054	-\$4,139	-0.04%
NO. TONAWANDA	\$26,167,768	\$26,440,216	\$272,448	1.04%
NIAGARA FALLS	\$25,076,688	\$25,076,688	\$0	0.00%
TOTAL	\$187,061,863	\$198,272,194	\$11,210,331	5.99%

SCHOOL TAXABLE TOTALS COMPARISON

	2008-2009 TO 2009 - 2010										USING FINAL EQUALIZATION RATES				
	2008 Taxable	%	2008 EQ Rate	Full Taxable Value	%	2009 Taxable	%	2009 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
AKRON CSD															
Lockport -T	\$2,619,081	4.70%	100.00%	\$2,619,081	4.70%	\$3,414,829.00	4.84%	100.00%	\$3,414,829.00	4.84%	\$795,748	0.15%	0.00%	\$795,748	0.15%
Royalton	\$53,132,047	95.30%	100.00%	\$53,132,047	95.30%	\$67,079,645.00	95.16%	100.00%	\$67,079,645.00	95.16%	\$13,947,598	-0.15%	0.00%	\$13,947,598	-0.15%
TOTAL	\$55,751,128	100.00%		\$55,751,128	100.00%	\$70,494,474.00	100.00%		\$70,494,474.00	100.00%	\$14,743,346	0.00%	0.00%	\$14,743,346	0.00%
BARKER CENTRAL SD															
Hartland	\$73,384,768	38.45%	100.00%	\$73,384,768	33.74%	\$74,028,514.00	10.31%	89.00%	\$83,178,105.62	9.39%	\$643,746	-28.14%	-11.00%	\$9,793,338	-24.35%
Newfane	\$10,880,346	5.70%	100.00%	\$10,880,346	5.00%	\$10,884,471.00	1.52%	97.00%	\$11,221,104.12	1.27%	\$4,125	-4.19%	-3.00%	\$340,758	-3.74%
Somerset	\$106,586,703	55.85%	80.00%	\$133,233,379	61.26%	\$633,188,230.00	88.18%	80.00%	\$791,485,287.50	89.34%	\$526,601,527	32.33%	0.00%	\$658,251,909	28.09%
TOTAL	\$190,851,817	100.00%		\$217,498,493	100.00%	\$718,101,215.00	100.00%		\$885,884,497.24	100.00%	\$527,249,398	0.00%	-14.00%	\$668,386,004	0.00%
LEWISTON-PORTER CSD															
Lewiston	\$680,758,383	68.67%	90.00%	\$756,398,203	70.89%	\$683,261,240.00	68.63%	84.00%	\$813,406,238.10	69.86%	\$2,502,857	-0.04%	-6.00%	\$57,008,035	-1.03%
Porter	\$310,637,672	31.33%	100.00%	\$310,637,672	29.11%	\$312,368,341.00	31.37%	89.00%	\$350,975,664.04	30.14%	\$1,730,669	0.04%	-11.00%	\$40,337,992	1.03%
TOTAL	\$991,396,055	100.00%		\$1,067,035,875	100.00%	\$995,629,581.00	100.00%		\$1,164,381,902.14	100.00%	\$4,233,526	0.00%	-17.00%	\$97,346,027	0.00%
LOCKPORT SCHOOL DIST.															
Lockport-C	\$648,342,489	50.96%	90.00%	\$720,380,543	53.59%	\$646,645,075.00	50.48%	90.00%	\$718,494,527.78	53.11%	-\$1,697,414	-0.48%	0.00%	-\$1,886,016	-0.47%
Cambria	\$7,840,807	0.62%	100.00%	\$7,840,807	0.58%	\$7,886,315.00	0.62%	100.00%	\$7,886,315.00	0.58%	\$45,508	0.00%	0.00%	\$45,508	0.00%
Lockport-T	\$600,423,443	47.19%	100.00%	\$600,423,443	44.66%	\$610,587,780.00	47.67%	100.00%	\$610,587,780.00	45.14%	\$10,164,337	0.47%	0.00%	\$10,164,337	0.47%
Pendleton	\$15,697,427	1.23%	100.00%	\$15,697,427	1.17%	\$15,831,027.00	1.24%	100.00%	\$15,831,027.00	1.17%	\$133,600	0.00%	0.00%	\$133,600	0.00%
TOTAL	\$1,272,304,166	100.00%		\$1,344,342,220	100.00%	\$1,280,950,197.00	100.00%		\$1,352,799,649.78	100.00%	\$8,646,031	0.00%	0.00%	\$8,457,429	0.00%
MEDINA CENTRAL SD															
Hartland	\$3,462,534	100.00%	100.00%	\$3,462,534	100.00%	\$3,463,099.00	100.00%	89.00%	\$3,891,122.47	100.00%	\$565.00	0.00%	-11.00%	\$428,588	0.00%
TOTAL	\$3,462,534	100.00%		\$3,462,534	100.00%	\$3,463,099.00	100.00%		\$3,891,122.47	100.00%	\$565.00	0.00%	-11.00%	\$428,588	0.00%
NEWFANE CENTRAL SD															
Cambria	\$7,533,932	1.69%	100.00%	\$7,533,932	1.69%	\$7,773,543.00	1.73%	100.00%	\$7,773,543.00	1.69%	\$239,611	0.04%	0.00%	\$239,611	-0.01%
Lockport-T	\$52,477,558	11.80%	100.00%	\$52,477,558	11.79%	\$53,910,508.00	12.02%	100.00%	\$53,910,508.00	11.70%	\$1,432,950	0.22%	0.00%	\$1,432,950	-0.09%
Newfane	\$380,595,479	85.57%	100.00%	\$380,595,479	85.51%	\$382,599,545.00	85.31%	97.00%	\$394,432,520.62	85.62%	\$2,004,066	-0.26%	-3.00%	\$13,837,042	0.10%
Wilson	\$4,155,606	0.93%	93.00%	\$4,468,394	1.00%	\$4,174,517.00	0.93%	91.00%	\$4,587,381.32	1.00%	\$18,911	0.00%	-2.00%	\$118,988	-0.01%
TOTAL	\$444,762,575	100.00%		\$445,075,363	100.00%	\$448,458,113.00	100.00%		\$460,703,952.94	100.00%	\$3,695,538	0.00%	-5.00%	\$15,628,590	0.00%
NIAGARA-WHEATFIELD CSD															
Cambria	\$18,357,215	1.70%	100.00%	\$18,357,215	1.22%	\$18,634,446.00	1.70%	100.00%	\$18,634,446.00	1.18%	\$277,231	0.00%	0.00%	\$277,231	-0.05%
Lewiston	\$114,318,572	10.59%	90.00%	\$127,020,636	8.47%	\$115,470,586.00	10.53%	84.00%	\$137,464,983.33	8.68%	\$1,152,014	-0.05%	-6.00%	\$10,444,348	0.21%
Niagara	\$283,652,569	26.27%	62.00%	\$457,504,144	30.51%	\$282,920,097.00	25.81%	60.00%	\$471,533,495.00	29.76%	-\$732,472	-0.46%	-2.00%	\$14,029,351	-0.75%
Wheatfield	\$663,549,852	61.45%	74.00%	\$896,688,989	59.80%	\$679,203,797.00	61.96%	71.00%	\$956,625,066.20	60.38%	\$15,653,945	0.51%	-3.00%	\$59,936,077	0.59%
TOTAL	\$1,079,878,208	100.00%		\$1,499,570,983	100.00%	\$1,096,228,926.00	100.00%		\$1,584,257,990.53	100.00%	\$16,350,718	0.00%	-11.00%	\$84,687,007	0.00%

SCHOOL TAXABLE TOTALS COMPARISON

		2008-2009 TO 2009 - 2010					USING FINAL EQUALIZATION RATES														
		2008		2008		Full Taxable		2009		2009		Full Taxable		Taxable		% EQ Rate		Full Value		% Diff	
		Taxable	%	EQ Rate	Value	%	Taxable	%	EQ Rate	Value	%	Diff	DIFF	Diff	Diff	Diff	Diff	Diff	Diff	Diff	Diff
ROYALTON HARTLAND CSD																					
Hartland	\$81,057,557	20.67%	100.00%	\$81,057,557	20.67%	\$81,190,668	20.57%	89.00%	\$91,225,470	22.54%	\$133,111	-0.10%	-11.00%	\$10,167,913	1.87%						
Lockport	\$23,500,023	5.99%	100.00%	\$23,500,023	5.99%	\$24,273,055	6.15%	100.00%	\$24,273,055	6.00%	\$773,032	0.16%	0.00%	\$773,032	0.00%						
Royalton	\$287,611,665	73.34%	100.00%	\$287,611,665	73.34%	\$289,270,020	73.28%	100.00%	\$289,270,020	71.47%	\$1,658,355	-0.06%	0.00%	\$1,658,355	-1.87%						
TOTAL	\$392,169,245	100.00%		\$392,169,245	100.00%	\$394,733,743	100.00%		\$404,768,545	100.00%	\$2,564,498	0.00%	-11.00%	\$12,599,300	0.00%						
STARPOINT CSD																					
Cambria	\$219,232,977	22.32%	100.00%	\$219,232,977	21.26%	\$222,550,230	22.20%	100.00%	\$222,550,230	20.99%	\$3,317,253	-0.12%	0.00%	\$3,317,253	-0.27%						
Lockport	\$190,965,717	19.44%	100.00%	\$190,965,717	18.52%	\$199,151,965	19.86%	100.00%	\$199,151,965	18.78%	\$8,186,248	0.42%	0.00%	\$8,186,248	0.27%						
Pendleton	\$431,860,638	43.97%	100.00%	\$431,860,638	41.87%	\$439,405,462	43.82%	100.00%	\$439,405,462	41.44%	\$7,544,824	-0.14%	0.00%	\$7,544,824	-0.43%						
Royalton	\$427,800	0.04%	100.00%	\$427,800	0.04%	\$427,800	0.04%	100.00%	\$427,800	0.04%	\$0	0.00%	0.00%	\$0	0.00%						
Wheatfield	\$139,773,239	14.23%	74.00%	\$188,882,755	18.31%	\$141,165,453	14.08%	71.00%	\$198,824,582	18.75%	\$1,392,214	-0.15%	-3.00%	\$9,941,826	0.44%						
TOTAL	\$982,260,371	100.00%		\$1,031,369,887	100.00%	\$1,002,700,910	100.00%		\$1,060,360,039	100.00%	\$20,440,539	0.00%	-3.00%	\$28,990,151	0.00%						
WILSON CSD																					
Cambria	\$61,248,999	15.40%	100.00%	\$61,248,999	14.65%	\$63,362,064	15.72%	100.00%	\$63,362,064	14.46%	\$2,113,065	0.32%	0.00%	\$2,113,065	-0.20%						
Newfane	\$482,555	0.12%	100.00%	\$482,555	0.12%	\$493,799	0.12%	97.00%	\$509,071	0.12%	\$11,244	0.00%	-3.00%	\$26,516	0.00%						
Porter	\$65,384,633	16.45%	100.00%	\$65,384,633	15.64%	\$66,166,213	16.42%	89.00%	\$74,344,060	16.97%	\$781,580	-0.03%	-11.00%	\$8,959,427	1.32%						
Wilson	\$270,476,409	68.03%	93.00%	\$290,834,848	69.59%	\$272,996,240	67.74%	91.00%	\$299,995,868	68.46%	\$2,519,831	-0.29%	-2.00%	\$9,161,020	-1.13%						
TOTAL	\$397,592,596	100.00%		\$417,951,035	100.00%	\$403,018,316	100.00%		\$438,211,063	100.00%	\$5,425,720	0.00%	-16.00%	\$20,260,027	0.00%						
NORTH TONAWANDA SCHOOL DIST.																					
City of N.T.	\$1,100,300,773	100.00%	93.00%	\$1,183,119,111	100.00%	\$1,246,547,343	100.00%	100.00%	\$1,246,547,343	100.00%	\$146,246,570	0.00%	7.00%	\$63,428,232	0.00%						
TOTAL	\$1,100,300,773	100.00%		\$1,183,119,111	100.00%	\$1,246,547,343	100.00%		\$1,246,547,343	100.00%	\$146,246,570	0.00%	7.00%	\$63,428,232	0.00%						
NIAGARA FALLS SCHOOL DIST.																					
Homestead	\$923,608,429	70.52%	93.00%	\$993,127,343	70.52%	\$922,046,101	69.29%	91.00%	\$1,013,237,474	69.29%	-\$1,562,328	-1.23%	-2.00%	\$20,110,131	-1.23%						
Non-Home.	\$386,175,441	29.48%	93.00%	\$415,242,410	29.48%	\$408,673,075	30.71%	91.00%	\$449,091,291	30.71%	\$22,497,634	1.23%	-2.00%	\$33,848,882	1.23%						
TOTAL	\$1,309,783,870	100.00%		\$1,408,369,753	100.00%	\$1,330,719,176	100.00%		\$1,462,328,765	100.00%	\$20,935,306	0.00%	-4.00%	\$53,959,012	0.00%						
GRAND TOTALS																					
\$8,220,513,338		\$9,065,715,627		\$8,991,045,093		\$10,134,629,343		\$770,531,755		\$1,068,913,716											

Niagara County, New York

2010 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2010 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City	"Actual"	Net County Levy	Chargebacks included in 2010 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	\$2,296,311	\$0	\$0	\$5,239	\$3,711	\$2,294,783	\$10,000	\$8,708	\$822	\$13,494	\$33,024
Hartland	\$1,273,052	\$0	\$0	\$2,905	\$2,156	\$1,272,303	\$20,000	\$6,580	\$640	\$9,875	\$37,095
Lewiston	\$6,803,228	\$0	\$0	\$15,522	\$5,659	\$6,793,365	\$40,000	\$19,595	\$112	\$41,560	\$101,267
Lockport	\$6,403,168	\$0	\$0	\$14,609	\$13,045	\$6,401,604	\$100,000	\$22,719	\$0	\$47,556	\$170,275
Newfane	\$2,896,608	\$0	\$0	\$6,609	\$2,246	\$2,892,245	\$35,000	\$12,873	\$1,303	\$25,345	\$74,521
Niagara	\$3,397,393	\$0	\$0	\$7,751	\$7,008	\$3,396,650	\$10,000	\$11,042	\$627	\$19,969	\$41,638
Pendleton	\$3,241,284	\$0	\$0	\$7,395	\$3,928	\$3,237,817	\$20,000	\$8,799	\$123	\$20,449	\$49,371
Porter	\$3,048,860	\$0	\$0	\$6,956	\$6,892	\$3,048,796	\$15,000	\$10,766	\$243	\$20,133	\$46,142
Royalton	\$2,554,596	\$0	\$0	\$5,828	\$6,381	\$2,555,149	\$45,000	\$11,458	\$2,012	\$21,960	\$80,430
Somerset	\$960,407	\$0	\$0	\$2,191	\$691	\$958,907	\$15,000	\$5,224	\$658	\$7,137	\$28,019
Wheatfield	\$8,260,148	\$0	\$0	\$18,846	\$16,068	\$8,257,370	\$50,000	\$20,859	\$1,355	\$41,288	\$113,502
Wilson	\$2,173,569	\$0	\$0	\$4,959	\$6,362	\$2,174,972	\$15,000	\$7,944	\$2,934	\$18,256	\$44,134
CITIES											
Lockport	\$5,166,623	\$0	\$0	\$11,788	\$7,090	\$5,161,925	\$60,000	\$27,585	\$0	\$83,899	\$171,484
Niagara Falls	\$10,385,974	\$0	\$0	\$23,696	\$30,145	\$10,392,423	\$70,000	\$12,807	\$0	\$137,558	\$220,365
North Tonawanda	\$8,737,061	\$0	\$0	\$19,934	\$42,846	\$8,759,973	\$95,000	\$41,626	\$0	\$117,881	\$254,507
TOTAL	\$67,598,282	\$0	\$0	\$154,228	\$154,228	\$67,598,282	\$600,000	\$228,585	\$10,829	\$626,360	\$1,465,774

Niagara County, New York

2010 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	\$2,327,807	\$264,378	\$0	\$0	\$0	\$310,118.00	\$2,902,303.00
Hartland		\$1,309,398	\$116,660	\$19,448	\$0	\$2,070	\$203,378.00	\$1,650,954.00
Lewiston		\$6,894,632	\$655,828	\$100,502	\$214,227	\$59,279	\$652,137.00	\$8,576,605.00
Lockport (Town)		\$6,571,879	\$605,412	\$97,776	\$0	\$0	\$783,791.00	\$8,058,858.00
Newfane		\$2,966,766	\$285,371	\$0	\$0	\$0	\$499,295.00	\$3,751,432.00
Niagara		\$3,438,288	\$334,080	\$0	\$0	\$0	\$642,538.00	\$4,414,906.00
Pendleton		\$3,287,188	\$311,329	\$49,387	\$535,746	\$0	\$378,916.00	\$4,562,566.00
Porter	\$0	\$3,094,938	\$208,205	\$45,248	\$0	\$15,111	\$349,130.00	\$3,712,632.00
Royalton		\$2,635,579	\$238,933	\$38,199	\$0	\$32,340	\$398,360.00	\$3,343,411.00
Somerset		\$986,926	\$501,523	\$83,493	\$0	\$7,299	\$99,630.00	\$1,678,871.00
Wheatfield		\$8,370,872	\$839,410	\$129,483	\$2,242,660	\$0	\$738,719.00	\$12,321,144.00
Wilson		\$2,219,106	\$205,178	\$0	\$0	\$9,083	\$381,682.00	\$2,815,049.00
City of Lockport		\$5,333,409	\$0	\$78,170	\$0	\$0	\$0.00	\$5,411,579.00
City of Niagara Falls		\$10,612,788	\$0	\$167,523	\$0	\$0	\$0.00	\$10,780,311.00
City of North Tonawanda		\$9,014,480	\$0	\$133,054	\$0	\$0	\$0	\$9,147,534.00
TOTAL	\$0	\$69,064,056	\$4,566,307	\$942,283	\$2,992,633	\$125,182	\$5,437,694.00	\$83,128,155.00

Niagara County, New York

2010 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	\$510,830	\$1,557,119.20	\$17,553	\$2,085,502.20	\$4,987,805.20
Hartland	\$363,413	\$0	\$845,651.79	\$25,534	\$1,234,598.79	\$2,885,552.79
Lewiston	\$0	\$0	\$2,137,795.93	\$222,693	\$2,360,488.93	\$10,937,093.93
Lockport - (Town)	\$0	\$0	\$5,630,342.12	\$145,938	\$5,776,280.12	\$13,835,138.12
Newfane	\$0	\$0	\$2,107,486.71	\$188,608	\$2,296,094.71	\$6,047,526.71
Niagara	\$0	\$529,371	\$1,509,427.93	\$330,758	\$2,369,556.93	\$6,784,462.93
Pendleton	\$0	\$240,729	\$1,113,754.51	\$29,864	\$1,384,347.51	\$5,946,913.51
Porter	\$461,968	\$0	\$479,938.41	\$48,734	\$990,640.41	\$4,703,272.41
Royalton	\$422,420	\$597,374	\$1,672,196.83	\$76,825	\$2,768,815.83	\$6,112,226.83
Somerset	\$249,607	\$19,622	\$613,517.92	\$13,404	\$896,150.92	\$2,575,021.92
Wheatfield	\$0	\$643,157	\$3,561,951.50	\$83,065	\$4,288,173.50	\$16,609,317.50
Wilson	\$666,855	\$298,554	\$130,261.06	\$26,174	\$1,121,844.06	\$3,936,893.06
City of Lockport						\$5,411,579.00
City of Niagara Falls						\$10,780,311.00
City of North Tonawanda						\$9,147,534.00
TOTAL	\$2,164,263	\$2,839,637	\$21,359,443.91	\$1,209,150	\$27,572,493.91	\$110,700,648.91

2010 NIAGARA COUNTY TAX LEVY DATA

<u>TOWN/CITY</u>	<u>PAY SUPERVISOR</u>	<u>PAY TREASURER</u>	<u>TOTAL LEVY</u>
CAMBRIA	\$2,085,502.20	\$2,902,303.00	\$4,987,805.20
HARTLAND	\$1,234,598.79	\$1,650,954.00	\$2,885,552.79
LEWISTON	\$2,360,488.93	\$8,576,605.00	\$10,937,093.93
LOCKPORT	\$5,776,280.12	\$8,058,858.00	\$13,835,138.12
NEWFANE	\$2,296,094.71	\$3,751,432.00	\$6,047,526.71
NIAGARA	\$2,369,556.93	\$4,414,906.00	\$6,784,462.93
PENDLETON	\$1,384,347.51	\$4,562,566.00	\$5,946,913.51
PORTER	\$990,640.41	\$3,712,632.00	\$4,703,272.41
ROYALTON	\$2,768,815.83	\$3,343,411.00	\$6,112,226.83
SOMERSET	\$896,150.92	\$1,678,871.00	\$2,575,021.92
WHEATFIELD	\$4,288,173.50	\$12,321,144.00	\$16,609,317.50
WILSON	\$1,121,844.06	\$2,815,049.00	\$3,936,893.06
TOTAL TOWNS	\$27,572,493.91	\$57,788,731.00	\$85,361,224.91
CITY OF LOCKPORT		\$5,411,579.00	\$5,411,579.00
CITY OF NIAGARA FALLS		\$10,780,311.00	\$10,780,311.00
CITY OF NORTH TONAWANDA		\$9,147,534.00	\$9,147,534.00
TOTAL CITIES		\$25,339,424.00	\$25,339,424.00
TOTAL ALL		\$83,128,155.00	\$110,700,648.91

2010 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

FILENAME: taxes2010\co.water2010.xls

8/26/09 Taxable values/eq rates entrd TAF

Tax amt rec'd from dist entrd 8/26/09 wbjr

TOWN	CODE	2009 TAXABLE VALUE	2009 EQ.RATE	PROJECTED EQ. FULL VALUE	2010 Tax Levy per budget	TAX RATE 2010 budget	% OF 2010 TAX LEVY
CAMBRIA	WD203	\$426,230,167	100.00	\$426,230,167	\$264,378	\$0.620271	5.8%
HARTLAND	WD223	\$167,390,387	89.00	\$188,079,087	\$116,660	\$0.696933	2.6%
LEWISTON	WD259	\$888,154,005	84.00	\$1,057,326,196	\$655,828	\$0.738417	14.4%
LOCKPORT	WD263	\$976,044,717	100.00	\$976,044,717	\$605,412	\$0.620271	13.3%
NEWFANE	WD283	\$446,272,578	97.00	\$460,074,823	\$285,371	\$0.639454	6.2%
NIAGARA	WD302	\$323,162,229	60.00	\$538,603,715	\$334,080	\$1.033784	7.3%
PENDLETON	WD324	\$501,924,478	100.00	\$501,924,478	\$311,329	\$0.620271	6.8%
PORTER	WD344	\$298,745,044	89.00	\$335,668,589	\$208,205	\$0.696933	4.6%
ROYALTON	WD364	\$385,208,100	100.00	\$385,208,100	\$238,933	\$0.620271	5.2%
SOMERSET	WD384	\$646,844,231	80.00	\$808,555,289	\$501,523	\$0.775338	11.0%
WHEATFIELD	WD404	\$960,840,334	71.00	\$1,353,296,245	\$839,410	\$0.873620	18.4%
WILSON	WD425	\$301,017,259	91.00	\$330,788,197	\$205,179	\$0.681619	4.5%
(Average)							
GRAND TOTALS		\$6,321,833,529		\$7,361,799,602	\$4,566,308	\$0.718098	100.0%

AVG EQ.FULL VALUE RATE = \$0.62

Niagara County Sewer District

2010 Tax levy

	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$142,969	\$117,158	\$260,127	\$260,127	\$0
Lewiston	\$96,038	\$118,189	\$214,226	\$0	\$214,226
Lockport	\$386,592	\$976,069	\$1,362,661	\$1,362,661	\$0
Niagara	\$210,147	\$421,184	\$631,332	\$631,332	\$0
Pendleton	\$274,041	\$261,704	\$535,745	\$0	\$535,745
Wheatfield	\$760,357	\$1,482,305	\$2,242,662	\$0	\$2,242,662
TOTALS	\$1,870,144	\$3,376,609	\$5,246,753	\$2,254,120	\$2,992,633

2010 County Refuse District Tax Rate Calculations

2009 Assessment Roll Data (11/6 totals rec'd)

created 11/13/09 - entered taxable & eq rates wfb

TOWN/CITY	NUMBER OF PARCELS	2009 TAXABLE VALUE	NYS 2009 Final EQ RATES	2009 EQUALIZED FULL VALUE	%	2010 SHARE/LEVY	2010 Net tax Levy	2010 "Actual" Tax Rate	2009 "Actual" Tax Rate
CITY OF LOCKPORT	8,269	\$669,471,577	90.00%	\$743,857,308	8.3%	\$78,170	\$78,170	0.117	0.113
CITY OF NIAGARA FALLS	23,064	\$1,450,652,688	91.00%	\$1,594,123,833	17.8%	\$167,523	\$167,523	0.115	0.113
CITY OF NORTH TONAWANDA	12,872	\$1,266,123,290	100.00%	\$1,266,123,290	14.1%	\$133,054	\$133,054	0.105	0.117
HARTLAND	2,042	\$164,710,787	89.00%	\$185,068,300	2.1%	\$19,448	\$19,448	0.118	0.117
LEWISTON	6,735	\$803,339,108	84.00%	\$956,356,081	10.7%	\$100,502	\$100,502	0.125	0.121
LOCKPORT (TOWN)	7,422	\$930,419,407	100.00%	\$930,419,407	10.4%	\$97,776	\$97,776	0.105	0.105
PENDLETON	2,908	\$469,955,380	100.00%	\$469,955,380	5.2%	\$49,387	\$49,387	0.105	0.105
PORTER	3,478	\$383,207,382	89.00%	\$430,570,092	4.8%	\$45,248	\$45,248	0.118	0.113
ROYALTON	3,859	\$363,496,100	100.00%	\$363,496,100	4.1%	\$38,199	\$38,199	0.105	0.105
SOMERSET	1,533	\$635,605,431	80.00%	\$794,506,789	8.9%	\$83,493	\$83,493	0.131	0.132
WHEATFIELD	7,489	\$874,813,225	71.00%	\$1,232,131,303	13.7%	\$129,483	\$129,483	0.148	0.146
TOTAL	79,671	\$8,011,794,375		\$8,966,607,882	100.0%	\$942,283	\$942,283		
							Average tax rate	0.118	0.117

RETURNED SCHOOL TAXES 2009-2010 PER NIAGARA COUNTY TREASURER

	TAX+3%	TAX+3%+7%
<u>AKRON CSD</u>		
LOCKPORT	\$3,587.51	\$3,838.64
ROYALTON	\$44,179.35	\$47,271.90
TOTAL	\$47,766.86	\$51,110.54

<u>BARKER CSD</u>		
HARTLAND	\$91,553.88	\$97,962.65
NEWFANE	\$9,647.51	\$10,322.84
SOMERSET	\$93,112.41	\$99,630.28
TOTAL	\$194,313.80	\$207,915.77

<u>LEW-PORT CSD</u>		
LEWISTON	\$515,800.73	\$551,906.78
PORTER	\$260,625.00	\$278,868.75
TOTAL	\$776,425.73	\$830,775.53

<u>LOCKPORT CITY SD</u>		
CAMBRIA	\$3,561.45	\$3,810.75
LOCKPORT	\$509,177.86	\$544,820.31
PENDLETON	\$34,532.96	\$36,950.27
TOTAL	\$547,272.27	\$585,581.33

<u>MEDINA CSD</u>		
HARTLAND	\$6,629.32	\$7,093.37
TOTAL	\$6,629.32	\$7,093.37

<u>NEWFANE CSD</u>		
CAMBRIA	\$6,785.23	\$7,260.20
LOCKPORT	\$57,081.70	\$61,077.42
NEWFANE	\$456,983.25	\$488,972.08
WILSON	\$2,784.58	\$2,979.50
TOTAL	\$523,634.76	\$560,289.20

<u>NIAGARA WHEATFIELD CSD</u>		
CAMBRIA	\$9,779.97	\$10,464.57
LEWISTON	\$93,673.31	\$100,230.44
NIAGARA	\$600,503.00	\$642,538.21
WHEATFIELD	\$560,156.02	\$599,366.94
TOTAL	\$1,264,112.30	\$1,352,600.16

<u>ROY-HART CSD</u>		
HARTLAND	\$91,889.45	\$98,321.71
LOCKPORT	\$19,776.55	\$21,160.91
ROYALTON	\$328,119.84	\$351,088.23
TOTAL	\$439,785.84	\$470,570.85

<u>STARPOINT CSD</u>		
CAMBRIA	\$213,927.09	\$228,901.99
LOCKPORT	\$142,890.87	\$152,893.23
PENDLETON	\$319,594.11	\$341,965.70
WHEATFLD	\$130,235.17	\$139,351.63
TOTAL	\$806,647.24	\$863,112.55

<u>WILSON CSD</u>		
CAMBRIA	\$55,775.93	\$59,680.25
NEWFANE	\$0.00	\$0.00
PORTER	\$65,665.10	\$70,261.66
WILSON	\$353,927.68	\$378,702.62
TOTAL	\$475,368.71	\$508,644.53

<u>TOWN TOTALS</u>	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>
	\$310,117.76	\$203,377.73	\$652,137.22	\$783,790.51	\$499,294.92
	<u>NIAGARA</u>	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>
	\$642,538.21	\$378,915.97	\$349,130.41	\$398,360.13	\$99,630.28
	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL RELEVY</u>		
	\$738,718.57	\$381,682.12	\$5,437,693.83		

RETURNED 2009 VILLAGE TAXES FOR 2009 TAX LEVY

Prepared by Niagara County Real Property

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$6,821.74	\$7,299.26
LEWISTON (LEWISTON)	\$55,401.03	\$59,279.10
MIDDLEPORT (HARTLAND)	\$1,934.72	\$2,070.15
MIDDLEPORT (ROYALTON)	\$30,224.73	\$32,340.46
YOUNGSTOWN (PORTER)	\$14,122.05	\$15,110.59
WILSON (WILSON)	\$8,488.39	\$9,082.58
TOTAL	\$116,992.66	\$125,182.14

2010 STATE AID PER TOWN BUDGET

2010 DATA ENTERED 12/16/09

PREPARED BY NC REAL PROPERTY SERVICES 12/16/2009

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 2010	2009 AGGREGATE STATE AID	DIFF.
CAMBRIA	\$26,000	\$80,000	\$13,000	\$0	\$3,000	\$55,000	\$0	A3060 REC MGMT A3070 NYS RAIL INTFR A2770 MISC REV	\$0 \$2,000 \$10,000	\$189,000	\$196,620	-\$142,705
HARTLAND	\$36,000	\$40,000	\$0	\$1,000	\$1,000	\$86,229		A2770 MISC REV	\$22,000	\$186,229	\$165,959	\$11,209
LEWISTON	\$87,000	\$270,000	\$0	\$3,500	\$8,000	\$109,000		A2770 MISC REV	\$800	\$478,300	\$474,077	-\$15,423
LOCKPORT	\$55,000	\$215,000	\$4,000	\$32,000	\$5,000	\$100,000		A3000 Grant	\$10,000	\$421,000	\$508,800	\$33,300
NEWFANE	\$64,180	\$100,000	\$21,000	\$0	\$0	\$124,700		A3070 NYS RAIL	\$3,000	\$312,880	\$332,000	-\$6,630
NIAGARA	\$50,000	\$75,000	\$2,000	\$10,000	\$2,500	\$53,228		A3395 CODE ENFORC A3306 HOMLND SCTY A3389 PUB SFTY GRT DA3591 HWY. CAP	\$2,500 \$10,000 \$25,000 \$0	\$230,228	\$280,652	-\$180,000
PENDLETON	\$20,000	\$125,000	\$0		\$0	\$40,000		A3889 REC CAP PROJ	\$0	\$185,000	\$178,500	-\$246,500
PORTER	\$28,000	\$70,000	\$0	\$1,700	\$2,700	\$48,051		A3060 REC MGT GRANT A3789 LAND USE	\$0 \$0	\$150,451	\$187,610	\$20,310
ROYALTON	\$47,695	\$62,000	\$0	\$0	\$1,750	\$154,809				\$266,254	\$230,250	-\$35,356
SOMERSET	\$0	\$15,000	\$0			\$69,816	\$11,000	DB3589 REV SHARE	\$87,090	\$182,906	\$83,323	-\$5,466
WHEATFIELD	\$60,000	\$300,000	\$4,500	\$0	\$0	\$67,000				\$431,500	\$481,500	-\$82,000
WILSON	\$25,000	\$55,000	\$0	\$0	\$0	\$60,000		A3050 HISTORICAL	\$1,500	\$141,500	\$203,644	\$82,600
TOTALS	\$498,875	\$1,407,000	\$44,500	\$48,200	\$23,950	\$967,833	\$11,000		\$173,890	\$3,175,248	\$3,322,935	-\$566,661
COUNTY STATE AID FIGURE		\$35,312,521					CHECK TOTAL			\$3,175,248	\$3,322,935	

COUNTY, TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2001 TO 2010

CITY/TOWN	Roll	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
City of North Tonawanda *	5	\$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	\$195,919.11
	6	\$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	\$155,584.34
	7	\$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	\$14,251.44
Total		\$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	\$365,754.89
City of Niagara Falls **	5	\$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	\$433,509.47
	6	\$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	\$366,178.81
	7	\$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	\$41,259.10
Total		\$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	\$840,947.38
City of Lockport*	5	\$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	\$182,323.70
	6	\$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	\$152,160.99
	7	\$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	\$11,306.36
Total		\$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	\$345,791.05
Total Cities		\$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	\$1,552,493.32
Cambria		\$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	\$484,662.45
Hartland		\$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	\$123,059.76
Lewiston		\$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	\$475,535.00
Lockport		\$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	\$567,455.59
Newfane		\$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	\$169,082.28
Niagara		\$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	\$451,113.28
Pendleton		\$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	\$350,394.60
Porter		\$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	\$98,971.25
Royalton		\$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	\$458,562.99
Somerset		\$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	\$179,096.39
Wheatfield		\$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	\$534,803.52
Wilson		\$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	\$112,992.06
Total Towns*		\$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	\$4,005,729.17
Total County		\$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	\$5,558,222.49

* Totals from extended 2008 tax rolls

Note: City tax is not included in the City figures

** Totals calculated from final roll

VILLAGE TAXES

2009 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE				
MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	246	\$15,910,681	7.50000	\$123,545.22
LEWISTON (TOWN OF LEWISTON)	1,197	\$138,034,257	6.24000	\$861,333.82
MIDDLEPORT (TOWN OF HARTLAND)	83	\$4,771,975	9.40000	\$46,858.29
MIDDLEPORT (TOWN OF ROYALTON)	664	\$47,576,251	9.40000	\$458,763.84
TOTAL MIDDLEPORT	747	52,348,226	9.40000	\$505,622.13
YOUNGSTOWN (TOWN OF PORTER)	925	\$91,170,189	6.25392	\$571,730.34
WILSON (TOWN OF WILSON)	590	\$48,253,229	8.45993	\$409,734.61

CITY TAXES

2009 CITY TAX LEVY

TOTAL CITY TAXABLE				
MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,295	\$635,295,301	15.66766	\$10,728,919
CITY OF NIAGARA FALLS	23,065	\$1,277,110,535	17.135144 H 30.568138 NH	\$27,374,235
CITY OF NORTH TONAWANDA	12,897	\$1,054,061,034	12.61846	\$14,490,404

2009 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

PROPERTY CLASS CODE - 210'S - RESIDENTIAL - ROLL SECTION 1

	210'S TOTAL ASSESSMENT	# of 210'S PARCELS	AVERAGE ASSESSMENT*	TOTAL COUNTY TAX LEVY FOR 210's PCC	2009 TAX RATE	**AVERAGE 210'S COUNTY TAX AMOUNT
TOWNS						
CAMBRIA	\$203,391,900	1622	\$125,396	\$1,555,816	7.649349	\$959
HARTLAND	\$93,384,750	1048	\$89,108	\$806,286	8.634022	\$769
LEWISTON	\$622,089,001	5115	\$121,621	\$5,481,132	8.810848	\$1,072
LOCKPORT	\$617,781,775	5182	\$119,217	\$4,780,971	7.738931	\$923
NEWFANE	\$259,723,200	2710	\$95,839	\$2,015,156	7.758861	\$744
NIAGARA	\$161,140,740	2395	\$67,282	\$2,062,294	12.798092	\$861
PENDLETON	\$346,594,400	2117	\$163,720	\$2,646,236	7.634964	\$1,250
PORTER	\$278,139,600	2252	\$123,508	\$2,282,727	8.207126	\$1,014
ROYALTON	\$215,482,180	2155	\$99,992	\$1,671,314	7.756157	\$776
SOMERSET	\$60,188,430	746	\$80,682	\$584,905	9.717893	\$784
WHEATFIELD	\$633,546,056	5306	\$119,402	\$6,749,392	10.653357	\$1,272
WILSON	\$178,688,935	1654	\$108,034	\$1,477,995	8.271329	\$894
TOTAL TOWNS	\$3,670,150,967	32,302	\$113,620	\$32,114,222	8.802577	\$1,000
CITIES						
LOCKPORT	\$395,864,590	5641	\$70,176	\$3,320,715	8.388513	\$589
NIAGARA FALLS	\$794,902,730	14093	\$56,404	\$6,578,009	8.275238	\$467
NO. TONAWANDA	\$911,501,500	9346	\$97,529	\$7,922,509	8.691712	\$848
TOTAL CITIES	\$2,102,268,820	29,080	\$72,293	\$17,821,233	8.451821	\$611
TOTAL COUNTY	\$5,772,419,787	61,382	\$94,041	\$49,935,455	8.732426	\$821

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

** NOTE: This average County Tax is an estimate based on the Assessed Value, not Taxable Value.

EQUALIZATION TABLE

	CURRENT MODIFIED COUNTY TAXABLE	2009 Final Eq. Rate for Current <u>purposes</u>	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$312,396,765	100.00%	\$312,396,765	3.39700%
HARTLAND	\$154,138,776	89.00%	\$173,189,636	1.88326%
LEWISTON	\$777,445,983	84.00%	\$925,530,932	10.06420%
LOCKPORT	\$871,105,514	100.00%	\$871,105,514	9.47238%
NEWFANE	\$382,241,065	97.00%	\$394,062,954	4.28503%
NIAGARA	\$277,314,692	60.00%	\$462,191,153	5.02586%
PENDLETON	\$440,953,699	100.00%	\$440,953,699	4.79492%
PORTER	\$369,150,428	89.00%	\$414,775,762	4.51026%
ROYALTON	\$347,534,641	100.00%	\$347,534,641	3.77908%
SOMERSET	\$104,525,198	80.00%	\$130,656,498	1.42076%
WHEATFIELD	\$797,851,513	71.00%	\$1,123,734,525	12.21946%
WILSON	\$269,085,766	91.00%	\$295,698,644	3.21542%
TOTAL TOWNS	\$5,103,744,040		\$5,891,830,723	64.06764%
LOCKPORT CITY	\$632,594,097	90.00%	\$702,882,330	7.64313%
NIAGARA FALLS	\$1,285,773,609	91.00%	\$1,412,938,032	15.36426%
N.TONAWANDA	\$1,188,615,502	100.00%	\$1,188,615,502	12.92498%
TOTAL CITIES	\$3,106,983,208		\$3,304,435,864	35.93236%
TOTAL COUNTY	\$8,210,727,248		\$9,196,266,587	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	2009 FINAL
CAMBRIA	100.00	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	89.00
LEWISTON	100.00	100.00	100.00	100.00	100.00	100.00	92.00	90.00	87.00	84.00
LOCKPORT	85.00	100.00	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	97.00
NIAGARA	81.89	79.40	80.00	85.00	78.00	78.00	72.80	62.00	60.00	60.00
PENDLETON	100.00	100.00	100.00	100.00	100.00	93.00	100.00	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	89.00
ROYALTON	100.00	100.00	98.00	95.00	100.00	95.00	93.00	83.84	100.00	100.00
SOMERSET	111.35	104.82	100.00	100.00	100.00	88.20	86.00	80.00	80.00	80.00
WHEATFIELD	88.85	85.44	89.00	90.00	88.00	83.00	78.00	74.00	72.00	71.00
WILSON	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00	93.00	91.00
LOCKPORT	80.61	100.00	100.00	100.00	100.00	100.00	94.00	90.00	93.00	90.00
NIAGARA FALLS	108.00	108.37	100.00	100.00	100.00	100.00	100.00	93.00	93.00	91.00
N.TONAWANDA	70.49	100.00	100.00	100.00	100.00	100.00	100.00	93.00	90.00	100.00

2009 Niagara County Full Taxable Value Analysis (including Villages)

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

2009 County		Equalization	2009	Actual 2010	TOV & VLG	Actual (Village)	Actual \$
Taxable Value	Rate used for	Rate used for	Full Taxable	Apportionment %	% of	Apportionment	Tax Share
Used for	2010 LEVY	2010 Levy	Value	Towns/Cities	total town	% Used for	(using tov & vlg %)
						2010 tax levy	
Cambria	\$311,758,648	100.00%	\$311,758,648	3.396996%		3.396996%	\$2,296,311
Hartland		89.00%					
TOV	\$149,223,168		\$167,666,481		97.00%	1.826848%	\$1,234,918
VLG - Middleport	\$4,607,948		\$5,177,470		3.00%	0.056412%	\$38,134
total	\$153,831,116		\$172,843,951	1.883260%	100.00%	1.883260%	\$1,273,052
Lewiston		84.00%					
TOV	\$641,726,776		\$763,960,448		82.70%	8.323250%	\$5,626,374
VLG - Lewiston	\$134,228,365		\$159,795,673		17.30%	1.740953%	\$1,176,854
total	\$775,955,141		\$923,756,120	10.064203%	100.00%	10.064203%	\$6,803,228
Lockport	\$867,160,945	100.00%	\$867,160,945	9.472382%		9.472382%	\$6,403,168
Newfane	\$381,535,515	97.00%	\$393,335,582	4.285032%		4.285032%	\$2,896,608
Niagara	\$275,086,713	60.00%	\$458,477,855	5.025856%		5.025856%	\$3,397,393
Pendleton	\$440,367,421	100.00%	\$440,367,421	4.794921%		4.794921%	\$3,241,284
Porter		89.00%					
TOV	\$277,351,319		\$311,630,696		75.31%	3.396858%	\$2,296,218
VLG - Youngstown	\$90,908,788		\$102,144,706		24.69%	1.113405%	\$752,642
total	\$368,260,107		\$413,775,401	4.510262%	100.00%	4.510262%	\$3,048,860

2009 Niagara County Full Taxable Value Analysis (including villages)

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

2009 County		Equalization	2009	Actual 2010	TOV & VLG	Actual (Village)	Actual \$
Taxable Value	Rate used for	Rate used for	Full Taxable	Apportionment %	% of	Apportionment	Tax Share
Used for	2010 LEVY	2010 Levy	Value	Towns/Cities	total town	% Used for	(using tov & vlg %)
						2010 tax levy	
Royalton		100.00%					
TOV	\$299,903,795		\$299,903,795		86.49%	3.268365%	\$2,209,359
VLG - Middleport	\$46,863,343		\$46,863,343		13.51%	0.510719%	\$345,237
total	\$346,767,138		\$346,767,138	3.779084%	100.00%	3.779084%	\$2,554,596
Somerset		80.00%					
TOV	\$89,000,363		\$111,250,454		85.41%	1.213450%	\$820,271
VLG - Barker	\$15,204,850		\$19,006,063		14.59%	0.207306%	\$140,135
total	\$104,205,213		\$130,256,516	1.420756%	100.00%	1.420756%	\$960,407
Wheatfield	\$794,909,191	71.00%	\$1,119,590,410	12.219464%		12.219464%	\$8,260,148
Wilson		91.00%					
TOV	\$222,230,396		\$244,209,226		82.80%	2.662300%	\$1,799,669
VLG - Wilson	\$46,170,668		\$50,736,998		17.20%	0.553120%	\$373,900
total	\$268,401,064		\$294,946,224	3.215421%	100.00%	3.215421%	\$2,173,569
TOTAL TOWNS	\$5,088,238,212		\$5,873,036,212	64.067637%		64.067637%	\$43,308,622
City of Lockport	\$629,564,613	90.00%	\$699,516,237	7.643127%		7.643127%	\$5,166,623
City of Niagara Falls	\$1,277,499,436	91.00%	\$1,403,845,534	15.364257%		15.364257%	\$10,385,974
City of N. Tonawanda	\$1,173,969,319	100.00%	\$1,173,969,319	12.924979%		12.924979%	\$8,737,061
TOTAL CITIES	\$3,081,033,368		\$3,277,331,090	35.932363%		35.932363%	\$24,289,660
TOTAL ALL	\$8,169,271,580		\$9,150,367,301	100.000000%		100.000000%	\$67,598,282

NIAGARA COUNTY ASSESSING UNIT'S RESIDENTIAL ASSESSMENT RATIOS

TOWN\CITY	1999 FINAL	2000 FINAL	2001 FINAL	2002 FINAL	2003 FINAL	2004 FINAL	2005 FINAL	2006 FINAL	2007 FINAL	2008 FINAL	2009 FINAL
CAMBRIA	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *	92.42	94.22	93.27	100.00 *
HARTLAND	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89 *	84.87	85.55	89.98	83.27
LEWISTON	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28	86.46	84.58	84.06	79.43
LOCKPORT	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *	86.86	84.06	90.05 *	100.00 *
NEWFANE	97.07	96.90 *	95.64	96.41 *	99.26 *	94.57	94.45 *	93.33	95.89	95.47	92.00
NIAGARA	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08	76.22	78.02	74.43	77.28
PENDLETON	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90 *	89.16	99.11	100.00	100.00
PORTER	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *	83.82	90.06	86.22	83.37
ROYALTON	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63	91.40	88.42	89.77	96.54
SOMERSET	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39	86.79	82.95	79.39	77.86
WHEATFIELD	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77	72.64	71.20	71.46	68.94
WILSON	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *	91.41		90.35	84.60
LOCKPORT	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78	91.85	89.96	91.54	88.48
NIAG FALLS	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *	91.70	89.29	90.35	84.60
N.TON	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *	86.05	85.00	86.45	100.00 *
County Average	91.91	90.75	91.53	94.05	93.70	91.74	88.93	87.00	87.02	87.519	87.758

*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 2009-2010

YEAR OF 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
2009-2010	\$12,870,439,995	\$8,169,271,580	93,899

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

Parcel Count of Properties on the 2009 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2677	430,154,628	311,758,648
HARTLAND	Town outside Village	1960	162,839,082	149,261,668
	Village of Middleport	82	4,963,243	4,607,948
	Total	2042	167,802,325	153,869,616
LEWISTON	Town outside Village	5648	2,266,190,459	641,726,776
	Village of Lewiston	1199	171,777,733	134,228,365
	Total	6847	2,437,968,192	775,955,141
TOWN of LOCKPORT		7427	985,605,279	867,160,945
NEWFANE		4432	450,557,195	381,535,515
NIAGARA		3799	444,459,781	275,133,113
PENDLETON		2910	505,305,910	440,367,421
PORTER	Town outside Village	2561	310,987,685	277,351,319
	Village of Youngstown	926	100,822,038	90,908,788
	Total	3487	411,809,723	368,260,107
ROYALTON	Town outside Village	3199	328,265,178	300,123,095
	Village of Middleport	664	60,478,993	46,882,543
	Total	3863	388,744,171	347,005,638
SOMERSET	Town outside Village	1324	871,489,387	89,000,363
	Village of Barker	245	20,123,444	15,204,850
	Total	1569	891,612,831	104,205,213
WHEATFIELD		7498	985,762,199	798,223,729
WILSON	Town outside Village	2526	239,959,956	222,274,886
	Village of Wilson	590	61,928,085	46,182,738
	Total	3,116	301,888,041	268,457,624
CITY of LOCKPORT:		8280	749,690,967	629,864,513
CITY of NIAGARA FALLS		23,065	2,296,866,488	1,277,989,283
CITY of N. TONAWANDA		12,887	1,422,212,265	1,174,262,119
GRAND TOTAL		93,899	12,870,439,995	8,174,048,625

Niagara County Taxable Value Analysis 2009

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	\$62,900,790	\$35,999,800	\$208,679,755	\$194,647,326	\$81,152,850	\$66,388,070	\$113,283,400
Total Assessed Value	<u>\$430,154,628</u>	<u>\$167,802,325</u>	<u>\$2,437,968,192</u>	<u>\$985,605,279</u>	<u>\$450,557,195</u>	<u>\$444,413,381</u>	<u>\$505,305,910</u>
EXEMPTIONS:							
Aged 0 - 65	\$2,008,890	\$1,977,377	\$4,688,841	\$3,712,089	\$2,959,554	\$3,582,807	\$3,144,948
Veterans	\$8,150,596	\$4,072,370	\$22,216,333	\$22,471,075	\$11,636,423	\$7,653,163	\$10,275,226
Clergy	\$1,500	\$0	\$6,000	\$7,500	\$6,000	\$4,500	\$1,500
Agriculture Bldgs.	\$966,000	\$415,000	\$3,255,000	\$1,221,975	\$1,035,500	\$30,000	\$201,541
Agriculture Land	\$4,171,750	\$3,977,136	\$1,778,277	\$2,045,934	\$5,258,244	\$509,217	\$2,296,272
Paraplegic	\$401,055	\$437,788	\$393,300	\$272,253	\$401,742	\$462,666	\$155,850
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$102,696,189	\$3,091,538	\$1,629,675,300	\$88,713,508	\$47,724,217	\$157,084,315	\$48,863,152
Total County Exemptions	\$118,395,980	\$13,971,209	\$1,662,013,051	\$118,444,334	\$69,021,680	\$169,326,668	\$64,938,489
Total County Taxable Value	\$311,758,648	\$153,831,116	\$775,955,141	\$867,160,945	\$381,535,515	\$275,086,713	\$440,367,421

FINAL ROLL	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL TOWNS</u>
Land Value	\$85,995,780	\$66,469,800	\$28,636,325	\$134,288,636	\$66,653,650	\$1,145,096,182
Total Assessed Value	<u>\$411,809,723</u>	<u>\$388,505,671</u>	<u>\$891,612,831</u>	<u>\$985,762,199</u>	<u>\$301,831,481</u>	<u>\$8,401,328,815</u>
EXEMPTIONS:						
Aged 0 - 65	\$2,224,331	\$1,722,300	\$723,845	\$6,072,192	\$1,737,005	\$34,554,179
Veterans	\$9,796,294	\$8,894,576	\$2,812,946	\$19,294,190	\$7,628,075	\$134,901,267
Clergy	\$7,500	\$1,500	\$1,500	\$12,000	\$4,500	\$54,000
Agriculture Bldgs.	\$1,244,075	\$1,037,500	\$528,171	\$146,782	\$2,545,500	\$12,627,044
Agriculture Land	\$1,574,256	\$2,738,500	\$2,015,590	\$1,780,970	\$3,908,050	\$32,054,196
Paraplegic	\$12,040	\$380,200	\$207,435	\$651,263	\$310,790	\$4,086,382
Other Partial Exemptions	\$0	\$0	\$0	\$245,200	\$85,625	\$330,825
Wholly Exempt Property	\$28,691,120	\$26,963,957	\$781,118,131	\$162,650,411	\$17,210,872	\$3,094,482,710
Total County Exemptions	\$43,549,616	\$41,738,533	\$787,407,618	\$190,853,008	\$33,430,417	\$3,313,090,603
Total County Taxable Value	\$368,260,107	\$346,767,138	\$104,205,213	\$794,909,191	\$268,401,064	\$5,088,238,212

Niagara County Taxable Value Analysis 2009

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	\$93,982,525	\$283,827,610	\$272,531,878	\$650,342,013	\$1,795,438,195	
Total Assessed Value	<u>\$749,391,067</u>	<u>\$2,296,376,641</u>	<u>\$1,421,919,465</u>	<u>\$4,467,687,173</u>	<u>\$12,869,015,988</u>	
<u>EXEMPTIONS:</u>						
Aged 0-65	\$5,210,127	\$23,115,787	\$21,362,231	\$49,688,145	\$84,242,324	0.65%
Veterans	\$16,268,330	\$40,924,823	\$54,461,078	\$111,654,231	\$246,555,498	1.92%
Clergy	\$6,000	\$12,000	\$27,000	\$45,000	\$99,000	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$12,627,044	0.10%
Agriculture Land	\$221,352	\$0	\$0	\$221,352	\$32,275,548	0.25%
Paraplegic	\$524,405	\$1,930,232	\$2,835,263	\$5,289,900	\$9,376,282	0.07%
Other Partial Exemptions	\$25,450	\$0	\$1,817,154	\$1,842,604	\$2,173,429	
Wholly Exempt Property	\$97,570,790	\$952,894,363	\$167,447,420	\$1,217,912,573	\$4,312,395,283	33.51%
Total County Exemptions	\$119,826,454	\$1,018,877,205	\$247,950,146	\$1,386,653,805	\$4,699,744,408	36.52%
Total County Taxable Value	\$629,564,613	\$1,277,499,436	\$1,173,969,319	\$3,081,033,368	\$8,169,271,580	63.48%

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	\$602,800	\$35,397,000	\$35,999,800	\$32,331,300	\$176,348,455	\$208,679,755
Total Assessed Value	<u>\$4,963,243</u>	<u>\$162,839,082</u>	<u>\$167,802,325</u>	<u>\$171,777,733</u>	<u>\$2,266,190,459</u>	<u>\$2,437,968,192</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$91,475	\$1,885,902	\$1,977,377	\$847,825	\$3,841,016	\$4,688,841
Veterans	\$251,120	\$3,821,250	\$4,072,370	\$3,286,363	\$18,929,970	\$22,216,333
Clergy	\$0	\$0	\$0	\$0	\$6,000	\$6,000
Agriculture Bldgs.	\$0	\$415,000	\$415,000	\$0	\$3,255,000	\$3,255,000
Agriculture Land	\$0	\$3,977,136	\$3,977,136	\$0	\$1,778,277	\$1,778,277
Paraplegic	\$0	\$437,788	\$437,788	\$152,880	\$240,420	\$393,300
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$3,078,838	\$3,091,538	\$33,262,300	\$1,596,413,000	\$1,629,675,300
Total County Exemptions	\$355,295	\$13,615,914	\$13,971,209	\$37,549,368	\$1,624,463,683	\$1,662,013,051
Total County Taxable Value	\$4,607,948	\$149,223,168	\$153,831,116	\$134,228,365	\$641,726,776	\$775,955,141

Niagara County Taxable Value Analysis 2009

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	\$18,651,090	\$67,344,690	\$85,995,780	\$6,310,900	\$60,158,900	\$66,469,800
Total Assessed Value	<u>\$100,822,038</u>	<u>\$310,987,685</u>	<u>\$411,809,723</u>	<u>\$60,459,793</u>	<u>\$328,045,878</u>	<u>\$388,505,671</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$775,388	\$1,448,943	\$2,224,331	\$279,326	\$1,442,974	\$1,722,300
Veterans	\$3,023,162	\$6,773,132	\$9,796,294	\$1,679,237	\$7,215,339	\$8,894,576
Clergy	\$3,000	\$4,500	\$7,500	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$1,244,075	\$1,244,075	\$0	\$1,037,500	\$1,037,500
Agriculture Land	\$0	\$1,574,256	\$1,574,256	\$4,587	\$2,733,913	\$2,738,500
Paraplegic	\$0	\$12,040	\$12,040	\$26,000	\$354,200	\$380,200
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$6,111,700	\$22,579,420	\$28,691,120	\$11,607,300	\$15,356,657	\$26,963,957
Total County Exemptions	\$9,913,250	\$33,636,366	\$43,549,616	\$13,596,450	\$28,142,083	\$41,738,533
Total County Taxable Value	\$90,908,788	\$277,351,319	\$368,260,107	\$46,863,343	\$299,903,795	\$346,767,138

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	\$2,565,650	\$26,070,675	\$28,636,325	\$6,331,750	\$60,321,900	\$66,653,650
Total Assessed Value	<u>\$20,123,444</u>	<u>\$871,489,387</u>	<u>\$891,612,831</u>	<u>\$61,916,015</u>	<u>\$239,915,466</u>	<u>\$301,831,481</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$53,607	\$670,238	\$723,845	\$278,620	\$1,458,385	\$1,737,005
Veterans	\$541,587	\$2,271,359	\$2,812,946	\$1,750,795	\$5,877,280	\$7,628,075
Clergy	\$0	\$1,500	\$1,500	\$1,500	\$3,000	\$4,500
Agriculture Bldgs.	\$0	\$528,171	\$528,171	\$0	\$2,545,500	\$2,545,500
Agriculture Land	\$0	\$2,015,590	\$2,015,590	\$5,102	\$3,902,948	\$3,908,050
Paraplegic	\$36,800	\$170,635	\$207,435	\$143,550	\$167,240	\$310,790
Other Partial Exemptions	\$0	\$0	\$0	\$37,550	\$48,075	\$85,625
Wholly Exempt Property	\$4,286,600	\$776,831,531	\$781,118,131	\$13,528,230	\$3,682,642	\$17,210,872
Total County Exemptions	\$4,918,594	\$782,489,024	\$787,407,618	\$15,745,347	\$17,685,070	\$33,430,417
Total County Taxable Value	\$15,204,850	\$89,000,363	\$104,205,213	\$46,170,668	\$222,230,396	\$268,401,064

TOWN TAXABLE VALUE ANALYSIS 2009

FINAL ROLL	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA
LAND VALUE	\$62,900,790	\$35,999,800	\$208,679,755	\$194,647,326	\$81,152,850	\$66,388,070
TOTAL ASSESSED	\$430,154,628	\$167,802,325	\$2,437,968,192	\$985,605,279	\$450,557,195	\$444,413,381
<u>EXEMPTIONS:</u>						
AGED 0-65	\$2,008,890	\$1,833,248	\$1,845,991	\$0	\$2,961,954	\$2,416,457
VETERANS	\$8,054,596	\$4,025,570	\$16,675,690	\$22,290,030	\$11,532,423	\$6,260,957
CLERGY	\$1,500	\$0	\$6,000	\$7,500	\$6,000	\$4,500
AGRICUL BLDGS	\$966,000	\$415,000	\$3,255,000	\$1,221,975	\$1,035,500	\$30,000
AGRICUL LAND	\$4,171,750	\$3,977,136	\$1,778,277	\$2,045,934	\$5,258,244	\$509,217
PARAPLEGIC	\$445,161	\$457,788	\$0	\$0	\$401,742	\$504,644
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$102,644,949	\$3,076,500	\$1,629,675,300	\$86,918,710	\$47,724,217	\$156,522,500
TOTAL TOWN EXEMPTIONS	\$118,292,846	\$13,785,242	\$1,653,236,258	\$112,484,149	\$68,920,080	\$166,248,275
TOTAL TOWN TAXABLE VALUE	\$311,861,782	\$154,017,083	\$784,731,934	\$873,121,130	\$381,637,115	\$278,165,106

FINAL ROLL	PENDLETON	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON
LAND VALUE	\$113,283,400	\$85,995,780	\$66,469,800	\$28,636,325	\$134,288,636	\$66,653,650
TOTAL ASSESSED	\$505,305,910	\$411,809,723	\$388,505,671	\$891,612,831	\$985,762,199	\$301,831,481
<u>EXEMPTIONS:</u>						
AGED 0-65	\$1,699,999	\$1,043,877	\$247,925	\$733,445	\$14,805	\$1,344,103
VETERANS	\$10,223,226	\$9,673,534	\$7,297,644	\$2,777,746	\$2,743,122	\$7,554,813
CLERGY	\$1,500	\$7,500	\$1,500	\$1,500	\$12,000	\$4,500
AGRICUL BLDGS	\$201,541	\$1,244,075	\$1,037,500	\$528,171	\$146,782	\$2,545,500
AGRICUL LAND	\$2,296,272	\$1,574,256	\$2,738,500	\$2,015,590	\$1,780,970	\$3,908,050
PARAPLEGIC	\$0	\$1,000	\$0	\$0	\$328,350	\$107,800
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$44,511,000	\$28,691,120	\$26,698,165	\$781,118,131	\$159,670,029	\$17,210,872
TOTAL TOWN EXEMPTIONS	\$58,933,538	\$42,235,362	\$38,021,234	\$787,174,583	\$164,696,058	\$32,675,638
TOTAL TOWN TAXABLE VALUE	\$446,372,372	\$369,574,361	\$350,484,437	\$104,438,248	\$821,066,141	\$269,155,843

CITY & COUNTY TAXABLE VALUE ANALYSIS 2009

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	\$93,982,525	\$283,827,610	\$272,531,878	\$1,795,438,195
TOTAL ASSESSED	\$749,391,067	\$2,296,376,641	\$1,421,919,465	\$12,869,015,988
<u>EXEMPTIONS:</u>				
AGED 0-65	\$5,954,065	\$23,106,512	\$8,594,609	\$53,805,880
VETERANS	\$10,119,241	\$38,947,875	\$54,470,629	\$212,647,096
CLERGY	\$6,000	\$12,000	\$27,000	\$99,000
AGRICUL BLDGS	\$0	\$0	\$0	\$12,627,044
AGRICUL LAND	\$221,352	\$0	\$0	\$32,275,548
PARAPLEGIC	\$671,750	\$1,961,791	\$3,216,765	\$8,096,791
Other Partial Exemptions				
WHOLLY EXEMPT PROPERTY	\$97,623,540	\$955,237,928	\$166,491,321	\$4,303,814,282
TOTAL CITY EXEMPTIONS	\$114,595,948	\$1,019,266,106	\$232,800,324	\$4,623,365,641
TOTAL CITY TAXABLE VALUE	\$634,795,119	\$1,277,110,535	\$1,189,119,141	\$8,245,650,347

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2009 Assessment roll

	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>	<u>NIAGARA</u>	<u>PENDLETON</u>
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>							
New York State	\$5,300	\$204,800	\$1,359,723,800	\$1,375,900	\$203,600	\$82,654,100	\$1,432,200
Niagara County	\$62,988,300	\$0	\$1,075,000	\$18,570,100	\$1,064,700	\$0	\$27,100
City/Town/Village	\$2,208,700	\$791,500	\$16,556,900	\$2,636,400	\$6,665,200	\$2,195,800	\$5,899,822
School	\$11,609,600	\$0	\$146,559,600	\$4,595,900	\$17,784,900	\$0	\$25,782,500
Special District Limit	\$200	\$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	\$12,100,000	\$31,399,900	\$900,600	\$28,780,300	\$8,872,000
TOTAL UNLIMITED PUBLIC	\$76,812,100	\$996,300	\$1,561,755,300	\$59,536,300	\$26,787,000	\$151,753,600	\$42,013,622
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>							
Religious	\$5,998,300	\$1,455,000	\$14,855,500	\$5,150,600	\$8,727,000	\$2,507,800	\$5,493,100
Educ Corp,NonProf,Ment/Moral	\$14,915,200	\$300,000	\$7,236,500	\$11,997,760	\$4,759,000	\$1,689,700	\$450,000
Hospitals	\$0	\$0	\$14,250,000	\$0	\$3,829,000	\$0	\$0
Vet & Hist Org, Fire Dept.	\$1,436,100	\$325,200	\$4,007,700	\$1,462,700	\$2,437,200	\$571,400	\$845,900
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$27,570,300	\$150	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$22,349,600	\$2,080,200	\$67,920,000	\$18,611,210	\$19,752,200	\$4,768,900	\$6,789,000
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>							
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$127,700	\$0	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$709,000	\$0	\$0	\$127,700	\$49,000	\$0	\$0
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>							
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$75,990	\$15,038	\$0	\$1,795,098	\$1,136,017	\$561,815	\$60,530
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	\$2,825,489	\$15,038	\$0	\$10,438,298	\$1,136,017	\$561,815	\$60,530
GRAND TOTAL	\$102,696,189	\$3,091,538	\$1,629,675,300	\$88,713,508	\$47,724,217	\$157,084,315	\$48,863,152

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2009 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	\$1,431,600	\$1,465,973,800
Niagara County	\$0	\$197,600	\$0	\$392,000	\$1,000	\$84,315,800
City/Town/Village	\$3,130,700	\$875,100	\$1,681,200	\$3,473,108	\$2,387,000	\$48,501,430
School	\$5,357,500	\$15,180,400	\$6,781,500	\$3,861,700	\$10,276,300	\$247,789,900
Special District Limit	\$0	\$393,700	\$0	\$54,353,300	\$0	\$54,969,100
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	\$769,235,531	\$49,409,329	\$780,800	\$902,459,625
TOTAL UNLIMITED PUBLIC	\$22,624,000	\$20,175,665	\$778,244,031	\$118,206,137	\$14,876,700	\$2,873,780,755
2.... PRIVATE OWNERSHIP (UNLIMITED)						
Religious	\$4,549,350	\$3,747,600	\$1,804,200	\$6,412,600	\$1,162,900	\$61,863,950
Educ Corp,NonProf,Ment/Moral	\$312,200	\$175,400	\$530,200	\$10,945,650	\$313,700	\$53,625,310
Hospitals	\$0	\$0	\$0	\$2,871,550	\$0	\$20,950,550
Vet & Hist Org, Fire Dept.	\$951,100	\$1,440,700	\$539,700	\$3,465,650	\$792,800	\$18,276,150
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$15,898,700	\$0	\$43,469,150
TOTAL UNLIMITED PRIVATE	\$5,812,650	\$5,363,700	\$2,874,100	\$39,594,150	\$2,269,400	\$198,185,110
3.... PUBLIC OWNERSHIP (LIMITED)						
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$127,700
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$709,000
TOTAL LIMITED PUBLIC	\$0	\$0	\$0	\$0	\$0	\$885,700
4.... PRIVATE OWNERSHIP (LIMITED)						
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$254,470	\$277,092	\$0	\$2,650,124	\$64,772	\$6,890,946
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	\$254,470	\$1,424,592	\$0	\$4,850,124	\$64,772	\$21,631,145
GRAND TOTAL	\$28,691,120	\$26,963,957	\$781,118,131	\$162,650,411	\$17,210,872	\$3,094,482,710

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2009 Assessment roll

	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY
1.... PUBLIC OWNERSHIP (UNLIMITED)					
New York State	\$1,574,700	\$278,746,904	\$2,014,600	\$282,336,204	\$1,748,310,004
Niagara County	\$5,192,900	\$5,674,800	\$404,000	\$11,271,700	\$95,587,500
City/Town/Village	\$11,116,700	\$209,848,500	\$43,648,963	\$264,614,163	\$313,115,593
School	\$26,703,900	\$69,672,800	\$40,376,400	\$136,753,100	\$384,543,000
Special District Limit	\$0	\$0	\$0	\$0	\$54,969,100
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States/URA/UDC	\$15,076,200	\$9,825,800	\$445,000	\$25,347,000	\$84,259,400
Indian Res	\$0	\$159,412,800	\$0	\$159,412,800	\$169,160,300
Industrial Development Agencies	\$4,356,100	\$100,813,825	\$11,133,000	\$116,302,925	\$1,018,762,550
TOTAL UNLIMITED PUBLIC	\$64,020,500	\$833,995,429	\$98,021,963	\$996,037,892	\$3,869,818,647
2.... PRIVATE OWNERSHIP (UNLIMITED)					
Religious	\$13,604,280	\$34,936,862	\$26,611,900	\$75,153,042	\$137,016,992
Educ Corp,NonProf,Ment/Moral	\$4,810,750	\$10,951,300	\$4,660,200	\$20,422,250	\$74,047,560
Hospitals	\$6,885,250	\$29,799,500	\$22,505,000	\$59,189,750	\$80,140,300
Vet & Hist Org, Fire Dept.	\$652,700	\$1,016,900	\$2,565,000	\$4,234,600	\$22,510,750
Housing,Nursing Hm, Sr Cit Ctr	\$6,605,310	\$13,170,000	\$3,333,000	\$23,108,310	\$66,577,460
TOTAL UNLIMITED PRIVATE	\$32,558,290	\$89,874,562	\$59,675,100	\$182,107,952	\$380,293,062
3.... PUBLIC OWNERSHIP (LIMITED)					
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$143,100	\$418,700	\$138,900	\$700,700	\$828,400
Housing Authority	\$0	\$16,480,800	\$6,655,000	\$23,135,800	\$23,844,800
TOTAL LIMITED PUBLIC	\$143,100	\$16,899,500	\$6,793,900	\$23,836,500	\$24,722,200
4.... PRIVATE OWNERSHIP (LIMITED)					
RR Ceiling	\$0	\$6,755,242	\$0	\$6,755,242	\$6,755,242
Business Investment	\$848,900	\$3,725,030	\$1,634,457	\$6,208,387	\$13,099,333
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	\$848,900	\$12,124,872	\$2,956,457	\$15,930,229	\$37,561,374
GRAND TOTAL	\$97,570,790	\$952,894,363	\$167,447,420	\$1,217,912,573	\$4,312,395,283

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	July1 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	18,025*	25,525 (10% exemption)
Town of Newfane	18,025*	25,525 (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	19,500*	
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 : \$29,000 (50%) plus sliding scale increments up to \$37,400 (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:	October – March 1
City of North Tonawanda:	First Wednesday after Labor Day-November 30

*Sliding Scale

STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

MUNICIPALITY	2010 FINAL EQ. RATE	ALTERNATIVE VETS EXEMPTION						EQUALIZED	RPTL 458(5)	COLD WAR EXEMPTION ACCEPTED	
		WARTIME VETERAN		COMBAT ZONE VETERAN		DISABLED VETERAN		MAXIMUM ASSESSED	MAXIMUM PRO RATA		
		15% MAXIMUM EXEMPT	15% EXEMPT	25% MAXIMUM EXEMPT	25% EXEMPT	50% MAXIMUM EXEMPT	50% EXEMPT	VALUE	ASSESSED VALUE		VETS EXEMPTION
CAMBRIA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	YES	NO
HARTLAND	89.00	18,000	16,020	30,000	26,700	60,000	53,400	120,000	106,800	YES	NO
MIDDLEPORT (VLG)	89.00	9,000	8,010	15,000	13,350	60,000	53,400	60,000	53,400	YES	n/a
LEWISTON	84.00	12,000	10,080	20,000	16,800	40,000	33,600	80,000	67,200	YES	n/a
LEWISTON (VLG)	84.00	12,000	10,080	20,000	16,800	40,000	33,600	80,000	67,200	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	97.00	18,000	17,460	30,000	29,100	60,000	58,200	120,000	116,400	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	89.00	18,000	16,020	20,000	17,800	40,000	35,600	80,000	71,200	YES	NO
YOUNGSTOWN (VLG)	89.00	18,000	16,020	20,000	17,800	40,000	35,600	80,000	71,200	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	71.00	12,000	8,520	20,000	14,200	40,000	28,400	80,000	56,800	YES	NO
WILSON**	91.00	12,000	10,920	20,000	18,200	40,000	36,400	80,000	72,800	YES	NO
WILSON (VLG)	91.00	-	-	-	-	-	-	-	-	n/a	n/a
CITY OF LOCKPORT	90.00	9,000	8,100	15,000	13,500	30,000	27,000	60,000	54,000	NO	NO
CITY OF NIAGARA FALLS	91.00	12,000	10,920	20,000	18,200	40,000	36,400	80,000	72,800	YES	NO
CITY OF N. TONAWANDA	100.00	18,000	18,000	30,000	30,000	60,000	60,000	120,000	120,000	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 : 1990-2009

NIAGARA COUNTY REAL PROPERTY TAX SERVICES

Total Whole Property transfers by year:

These figures do not include partial transfer activity.

MUNICIPALITY	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991	1990
CAMBRIA	153	130	166	161	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150	187
HARTLAND	104	121	147	144	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122	102
LEWISTON	378	413	416	467	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440	425
LOCKPORT	438	431	552	695	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443	531
NEWFANE	247	275	327	306	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274	275
NIAGARA	254	212	261	278	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225	285
PENDLETON	167	160	168	147	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147	168
PORTER	179	208	260	208	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193	253
ROYALTON	180	223	282	266	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193	203
SOMERSET	70	95	122	106	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77	98
WHEATFIELD	407	450	594	471	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735	524
WILSON	164	205	232	178	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238	194
TOWN TOTALS	2741	2923	3527	3427	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237	3245
NIAGARA FALLS	1661	1616	2345	2057	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945	2196
NORTH TONAWANDA	727	756	906	983	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902	988
LOCKPORT	583	698	806	716	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683	755
CITY TOTALS	2971	3070	4057	3756	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530	3939
TOTAL WHOLE TRANSFERS	5712	5993	7584	7183	8176	7449	7051	7266	6456	6810	6760	6307	6068	6364	6063	6625	6296	6514	6767	7184

Total Partial Transfers	297	407	424	545	441	424	460	490	409	512	463	465	481	472	661	661	515	683	695	945
GRAND TOTAL TRANSFERS	6009	6400	8008	7728	8617	7873	7511	7756	6865	7322	7223	6772	6549	6836	6724	7286	6811	7197	7462	8129
Percentage of splits	4.9%	6.4%	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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