

2010- 2011
Niagara County
Real Property Tax
Statistics Report



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



NIAGARA COUNTY
BICENTENNIAL
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William L. Ross, Chairman
Niagara County Legislature

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

Feb. 11, 2011

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 2010-2011 Niagara County Report on Real Property Taxation.

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

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

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

Respectfully submitted,

William F. Budde, Jr., CCD, IAO
Director, Real Property Tax Services

WFB:taf
Enclosure

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2010-2011 TAX RATES BY MUNICIPALITY AND SCHOOL DISTRICT

PER \$1,000 ASSESSED VALUATION

	COUNTY RATE	TOWN/CITY RATE	VILLAGE RATE	SCHOOL RATE	AGGREGATE RATE*
CAMBRIA 292000	7.735633	2.039551			
IN CITY LKPT SD***				25.411253	35.1864370
IN NEWFANE SD				26.686912	36.4620960
IN NIAG-WHFD SD H				15.502115	25.2772990
IN NIAG-WHFD SD NH				21.053039	30.8282230
IN STARPOINT SD				21.715613	31.4907970
IN WILSON SD				23.393159	33.1683430
HARTLAND 292289	8.690445	2.411572			
IN BARKER SD				16.737193	27.8392100
IN MEDINA SD***				28.423982	39.5259990
IN ROY-HART SD				23.727391	34.8294080
V. MIDDLEPORT 292289	8.690445	2.411536	10.449439		
IN ROY-HART SD				23.727391	45.2788110
LEWISTON 292489	9.398323	0.000000			
IN LEW-PORT SD				22.107472	31.5057950
IN NIAG-WHFD SD H				18.790490	28.1888130
IN NIAG-WHFD SD NH				25.471578	34.8699010
V. LEWISTON 292401	9.398323	0.000000	6.240000		
IN LEW-PORT SD				22.107472	37.7457950
TOWN LOCKPORT 292600	7.749635	0.000000			
IN AKRON SD				17.671839	25.4214740
IN CITY LKPT SD***				24.662685	32.4123200
IN NEWFANE SD				26.153174	33.9028090
IN ROY-HART SD				21.117378	28.8670130
IN STARPOINT SD				21.281300	29.0309350
NEWFANE 292800	7.780598	0.000000			
IN BARKER SD				15.200104	22.9807020
IN NEWFANE SD				26.686912	34.4675100
IN WILSON SD				23.393159	31.1737570
NIAGARA 293000	12.845099				
IN NIAG-WHFD SD H		1.436460		25.657205	39.9387640
IN NIAG-WHFD SD NH		3.386502		34.490220	50.7218210

* Aggregate rate does not include special benefit rates

***Library tax included in rate

2010-2011 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	7.829121	0.451450			
IN CITY LKPT SD***				25.159421	33.4399920
IN STARPOINT SD				21.715613	29.9961840
PORTER 293489	8.183392	1.750880			
IN LEW-PORT SD				19.254912	29.1891840
IN WILSON SD				24.650856	34.5851280
V. YOUNGSTOWN 293401	8.183392	1.750880	6.603220		
IN LEW-PORT SD				19.254912	35.7924040
ROYALTON 293689	7.745297	3.165964			
IN AKRON SD				17.671839	28.5831000
IN ROY-HART SD				21.117378	32.0286390
IN STARPOINT SD				21.281300	32.1925610
V. MIDDLEPORT 293601	7.745297	1.675898	9.404495		
IN ROY-HART SD				21.117378	39.9430680
SOMERSET 293889	10.240166	1.690686			
IN BARKER SD				19.600405	31.5312570
V. BARKER 293801	10.240166	1.621852	7.500000		
IN BARKER SD				19.600405	38.9624230
WHEATFIELD 294000	10.890660	0.783309			
IN NIAG-WHFD SD H				21.695411	33.3693800
IN NIAG-WHFD SD NH				29.842235	41.5162040
IN STARPOINT SD				30.401858	42.0758270
WILSON 294289	8.127783	3.307192			
IN NEWFANE SD				27.822523	39.2574980
IN WILSON SD				24.388613	35.8235880
V. WILSON 294289	8.127783	3.307201	7.569780		
IN WILSON SD				24.388613	43.3933770
CITY LOCKPORT 290900	8.674527	15.247523			
IN CITY LKPT SD***				27.511533	51.4335830
CITY NIAGARA FALLS	8.202742				
IN NIA FALLS SD H		17.592189		18.815029	44.6099600
IN NIA FALLS SD NH		31.580625		18.815029	58.5983960
CITY NO.TONAWANDA	7.747107	12.553554 **			
IN NO. TONAWANDA SD***				21.255256	41.5559170

* Aggregate rate does not include special benefit rates

** 2010 Rate Used

***Library tax included in rate

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
CAMBRIA 292000								
TAX LEVY 2011								
County Services	\$7.735633					\$2,450,767		\$2,450,767.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Cambria	\$7.735633			\$316,815,316		\$2,450,767		\$2,450,767.00
Other expenses due County						\$0		\$0.00
WD 203 County water	\$0.634134		c	\$431,583,565		\$273,682		\$273,682.00
Erroneous assmts included in spec districts below								\$1,145.00
Unpaid school taxes								\$332,024.00
Omitted,formerly exempt, (Ag Pymt+\$)								\$1,808.00
PAY COUNTY TREASURER								\$3,059,426.00
Cambria Town Tax	\$2.039551			\$316,917,756		\$646,370		\$645,225.00
WD 201 Cambria water 1			c					\$0.00
WD 202 Cambria water 2	\$1.000001		c	\$431,583,565		\$431,584		\$431,583.36 *
FP 201 Cambria fire protection	\$1.348910			\$333,277,200		\$449,561		\$449,561.00
RD 201 Refuse		165.00	m		2,171.00		\$358,215	\$358,215.00
DR 201 Drainage	\$0.108999		m	\$333,094,265		\$36,307		\$36,307.00
SD 202 Sewer IND CAP	\$0.400002		c	\$256,391,273		\$102,557		\$102,557.00
SD 203 Sewer AVL CAP	\$0.599999	135.00	c PU	\$118,418,625	711.00	\$71,051	\$95,985	\$167,036.00
Town charges								\$0.00
Omitted Taxes								\$495.00
Unpaid refuse								\$14,422.00
Unpaid water								\$1,601.00
Unpaid sewer								\$2,207,002.36
PAY TOWN SUPERVISOR								\$2,207,002.36
						CAMBRIA TOWN BUDGET \$2,190,484		
CAMBRIA TOTAL ALL								\$5,266,428.36
							-\$1	

-Refund Adj Below

Refund Adj \$1145

\$269,593

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	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 2011								
County Services - Hartland/TOV	\$8.690445					\$1,301,846		\$1,301,845.71
NYS Medicaid - Hartland/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Hartland/TOV	\$8.690445			\$149,801,957		\$1,301,846		\$1,301,845.71
County Services-Village/Middleport	\$8.690445					\$40,044		\$40,044.29
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Middleport/Hartland	\$8.690445			\$4,607,852		\$40,044		\$40,044.29
"Total" County - Hartland				\$154,409,809		\$1,341,890		\$1,341,890.00
Other expenses due County						\$0		\$0.00
WD 223 County water	\$0.698264		c	\$167,654,295		\$117,067		\$117,067.00
RD291 County Refuse	\$0.117525			\$165,079,695		\$19,401		\$19,401.00
Erroneous assmts included in spec districts below								\$846.00
Unpaid School Taxes								\$198,076.00
Unpaid Village Taxes								\$2,324.00
Omitted taxes & formerly exempt								\$1,428.00
PAY COUNTY TREASURER								\$1,681,032.00
Hartland Town Tax	\$2.411572			\$149,961,924		\$361,644		\$360,823.00
Hartland Town Tax - Village	\$2.411536			\$4,607,852		\$11,112		\$11,087.00
Total				\$154,569,776		\$372,756		
FD 221 Fire Protection	\$1.221576			\$160,116,898		\$195,595		\$195,595.00
WD 221 Water #1	\$2.332571		c	\$152,046,834		\$354,660		\$354,652.53 *
WD 222 Water #2	\$0.109966		c	\$10,266,764		\$1,129		\$1,129.00
RD 221 Refuse		176.35	m PU		1,480.00		\$261,000	\$261,000.00
Town charges								\$0.00
Unpaid water								\$30,964.00
PAY TOWN SUPERVISOR								\$1,215,250.53
HARTLAND TOWN BUDGET TOTAL						\$1,184,287		
HARTLAND TOTAL ALL						-\$7		\$2,896,282.53

-Refund Adj Below

Refund Adj \$821

Refund Adj \$25

\$371,910.00

\$355,782

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	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 2011									
County Services - Lewiston/TOV	\$9.398323					\$6,141,571		\$6,141,570.89	
NYS Medicaid - Lewiston/TOV	\$0.000000					\$0		\$0.00	
County Tax Rate - Lewiston/TOV	\$9.398323			\$653,475,198		\$6,141,571		\$6,141,570.89	
County Services-Village/Lewiston	\$9.398323					\$1,272,695		\$1,272,695.11	
NYS Medicaid - Village/Lewiston	\$0.000000					\$0		\$0.00	
County Tax Rate - Village Lewiston	\$9.398323			\$135,417,258		\$1,272,695		\$1,272,695.11	
"Total" County - Lewiston				\$788,892,456		\$7,414,266		\$7,414,266.00	
Other expenses due County						\$0		\$0.00	
WD 259 County Water	\$0.767226		c	\$904,388,565		\$693,870		\$693,870.00	
RD 291 County Refuse	\$0.129135			\$820,444,494		\$105,948		\$105,948.00	
Erroneous assmts incl. in spec districts below								\$0.00	
Unpaid village taxes								\$73,714.00	
Unpaid school taxes								\$697,962.00	
Omitted taxes & formerly exempt								\$3,118.00	
County sewer									
CS 240 Capital	\$0.533340	16.44	PU	\$139,248,981	1,400.00	\$74,267	\$23,022	\$97,289.00	
CS 241 Prim Units		142.50	PU		704.00		\$100,323	\$100,323.00	
CS 241 Secondary Units		14.67	SU		710.00		\$10,415	\$10,415.00	
CS 242 Secondary Units		14.66	SU		680.00		\$9,969	\$9,969.00	\$217,996
PAY COUNTY TREASURER								\$9,206,874.00	
Lewiston town tax	\$0.000000			\$661,002,619				\$0.00	
Lewiston town tax village	\$0.000000			\$136,902,867				\$0.00	
Total Lewiston town tax				\$797,905,486		\$0		\$0	
FP 241 Fire	\$1.671648			\$689,452,506		\$1,152,522		\$1,152,522.00	
GS 241 Gas Light - Lewist. Hghts.		482.93			\$40.00		\$19,317	\$19,317.00	
SD245 South Sewer	\$2.218549		c	\$83,982,818		\$186,320		\$186,320.00	
SD246 South Sewer Non User		8.00	c fee		\$601.00		\$4,808	\$4,808.00	\$191,128
SD 243 Master Sewer	\$0.100002	105.00	c,mPU	\$645,288,806	\$4,150.00	\$64,530	\$435,750	\$500,251.17	*
SD 248 "			c	0.00				\$0.00	
Total Master sewer								\$500,251.17	
RD 241 Refuse		15.28	PU		\$4,565.00		\$69,775	\$69,775.00	
WD240 Water	\$0.466443		c	\$895,370,175		\$417,639		\$417,639.00	
Town Charges								\$4,880.00	
Unpaid water								\$80,839.00	
Unpaid Sewer								\$69,500.00	
PAY TOWN SUPERVISOR								\$2,505,851.17	
LEWISTON TOWN BUDGET TOTAL							\$2,350,632		
LEWISTON TOTAL ALL							-\$29		\$11,712,725.17

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY	
LOCKPORT 292600									
TAX LEVY 2011									
County Services	\$7.749635					\$6,847,263		\$6,847,263.00	
NYS Medicaid	\$0.000000					\$0		\$0.00	
Total County - Lockport (Town)	\$7.749635		c	\$883,559,427		\$6,847,263		\$6,847,263.00	
Other expenses due County						\$0		\$0.00	
WD 263 County water	\$0.621452			\$998,441,942		\$620,484		\$620,484.00	
RD 291 County Refuse	\$0.104599			\$953,849,232		\$99,772		\$99,772.00	
Unpaid school taxes								\$764,218.00	
Erroneous assmts incl. in spec districts below								\$913.00	-Refund Adj Below
Omitted taxes & formerly exempt								\$10,602.00	
PAY COUNTY TREASURER								\$8,343,252.00	
WD 261 Water #1 - Capital	\$0.515543		c	\$925,247,971		\$477,005		\$476,995.50	*
WD 261 Water #1 - O & M	\$0.093876		m	\$882,177,561		\$82,815		\$82,500.00	Refund Adj \$315
WD262 Water #2	\$0.100006		c	\$72,515,871		\$7,252		\$7,252.00	
Total water								\$566,748	
FP 261 Fire Protection	\$1.165313			\$956,050,647		\$1,114,098		\$1,113,500.00	Refund Adj \$598
SD 261 Sewer #3A - Capital	\$2.220348		c	\$725,767,918		\$1,611,457		\$1,611,457.00	
SD 261 " " - Maintenance	\$1.647034		m	\$688,437,718		\$1,133,880		\$1,133,880.00	
SD 262 Sewer #3B - Maintenance	\$0.149999		c	\$245,948,524		\$36,892		\$36,892.00	
Total Sewer								\$2,782,229	
SD 264 Carlisle Sewer - Capital	\$3.392520		c	19,615,800		\$66,547		\$66,547.00	
SD 264 Carlisle Sewer - O & M	\$0.528984		m	17,594,100		\$9,307		\$9,307.00	
Total Carlisle Sewer								\$75,854	
SD 265 Lincoln sewer	\$3.867036		c	5,842,200		\$22,592		\$22,592.00	
RD 261 Refuse (includes Carlisle)		\$176.06	mPU		5,612.92		\$988,215	\$988,215.00	
LD 261 Carlisle Light & Sidewalk	\$1.512242		m	17,655,900		\$26,700		\$26,700.00	
LD 262 Rapids light		42.98			57.00		\$2,450	\$2,450.00	
Town Charge								\$0.00	
Unpaid water								\$98,074.00	
Unpaid sewer								\$81,271.00	
Unpaid refuse								\$813.00	
PAY TOWN SUPERVISOR								\$5,758,445.50	
LOCKPORT TOWN BUDGET TOTAL							\$5,578,288		
LOCKPORT TOTAL ALL							-\$10	\$14,101,697.50	

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NEWFANE 292800								
TAX LEVY 2011								
County Services	\$7.780598					\$2,990,325		\$2,990,325.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Newfane	\$7.780598			\$384,331,007		\$2,990,325		\$2,990,325.00
Other expenses due County						\$0		\$0.00
WD 283 County Water	\$0.634135		c	\$450,481,527		\$285,666		\$285,666.00
Unpaid School tax								\$510,640.00
Erroneous assmts incl. in Spec Districts below								\$231
Omitted Tax & Former Exempts								\$1,679.00
PAY COUNTY TREASURER								\$3,788,541.00
FP281 Fire Protection	\$1.497645			\$408,256,361		\$611,423		\$611,423.00
LD 281 Light	\$0.610422			\$122,865,803		\$75,000		\$75,000.00
RD 281 Refuse		\$184.44			\$3,953.70		\$729,240	\$729,212.89 *
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		\$3,688.50		\$92,212	\$92,212.00
WD 284 Fee per parcel		\$5.00	FEE		\$4,288.00		\$21,440	\$21,440.00
WD 285 Water District "Mobiles"		\$30.00	PU		\$452.00		\$13,560	\$13,560.00
Total Town Water								\$127,212.00
<i>Newfane Town Sewer</i>								
SS 281 UN&FEE		\$205.93	m PU		\$2,764.60		\$569,324	\$569,093.00
Fee Per Parcel		5.00	FEE		\$2,136.00		\$10,680	\$10,680.00
SS 282(1)1-100'		0.080003	c PU		\$249,616.61		\$19,970	\$19,970.00
SS 282(2) 101- 300'		0.059998	c PU		\$116,487.92		\$6,989	\$6,989.00
SS 282(3) > 300'		0.050004	c PU		\$79,194.19		\$3,960	\$3,960.00
Total Town Sewer								\$610,692
Unpaid Water								\$106,276.00
Unpaid Sewer								\$111,800.00
Town Charges								\$5,174.00
Omitted Taxes								\$0.00
PAY TOWN SUPERVISOR								\$2,376,789.89
NEWFANE TOWN BUDGET TOTAL							\$2,153,540	
NEWFANE TOTAL ALL								-\$27 \$6,165,330.89

-Refund Adj Below

\$0

Refund Adj \$231

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wt

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
NIAGARA 293000 TAX LEVY 2011								
County Services	\$12.845099					\$3,476,891		\$3,476,891.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Town of Niagara	\$12.845099			\$270,678,410		\$3,476,891		\$3,476,891.00
Other expenses due County						\$0		\$0.00
WD 302 County Water	\$1.035756		c	\$320,944,423		\$332,420		\$332,420.00
RD 291 County Refuse						\$0		\$0.00
UNPAID School Tax								\$554,479.00
Erroneous assmts incl. in Spec Dists. below								\$10,079.00
Omitted Tax & Former Exempts								\$3,523.00

-Refund Adj Below

PAY COUNTY TREASURER \$4,377,392.00

	HOMESTEAD RATE	NON HMSTD. RATE	UNIT RATE	HOMESTEAD TAXABLE	NON HMSTD. TAXABLE	HOMESTEAD LEVY	NON HMSTD. LEVY	TOTAL LEVY
<i>Niagara Town Highway Tax</i>	\$1.436460	3.386502		\$154,787,501	\$118,813,760	\$222,346	\$402,363	\$616,784.00
DR 301 WI EST Drain	n/a	n/a	0.000000	(secnd.units c)	\$849,420			
RD 302 WI EST Road	n/a	n/a	0.007584	(secnd.units c)	\$1,062,864			\$8,061.00
SD 310 WI EST Sewer	n/a	n/a	0.000000	(secnd.units c)	\$932,184			
WD 303 WI EST Water	n/a	n/a	0.000000	(secnd.units c)	\$932,184			
TOTAL Highway Tax								\$624,709.00
LD 301 Niagara Light	\$0.000000	0.000000	m	\$164,269,860	\$150,534,698	\$0	\$0	\$0.00
WD 301 Niagara Water	\$0.364720	0.785550	c	\$164,494,360	\$156,814,598	\$59,994	\$123,186	\$182,897.07
FD 301 Niagara Fire	\$1.075841	2.410599		\$164,269,860	\$150,534,698	\$176,728	\$362,879	\$538,700.00
SD 301 Niagara Sewer	\$2.183059	2.183059	c	\$163,264,960	\$151,414,128	\$356,417	\$330,546	\$686,000.00
RD 301 Niagara Refuse	\$0.000000	0.000000	m	\$164,269,860	\$143,476,657	\$0	\$0	\$0.00
SD307 Wildwood Sewer				Pre Calculated				\$22,441.00
WD307 Wildwood Water				Pre Calculated				\$11,094.00
TOTAL Wildwood								\$33,535.00
UNPAID Water								\$65,044.00
UNPAID Sewer								\$226,891.00
Town Charge								\$19,080.00

Refund Adj \$7925

* Refund Adj \$284
Refund Adj \$907
Refund Adj \$963

PAY TOWN SUPERVISOR \$2,376,992.07

NIAGARA TOWN BUDGET TOTAL						\$2,065,977		
NIAGARA TOTAL ALL						\$1	\$6,754,384.07	

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL RATE	UNIT RATE	UNIT	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
Pendleton 293200 TAX LEVY 2011								
County Services	\$7.829121					\$3,507,396		\$3,507,396.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Pendleton	\$7.829121			\$447,993,589		\$3,507,396		\$3,507,396.00
Other expenses due County						\$0		\$0.00
WD 324 County Water	\$0.634134		c	\$509,671,174		\$323,200		\$323,200.00
RD 291 County Refuse	\$0.106734			\$477,702,004		\$50,987		\$50,987.00
CS320 County Sewer Cap	\$0.440825	16.44	PU	\$509,816,919	3,114.00	\$224,740	\$51,207	\$275,947.00
CS 321 County User		142.51	PU		1,551.00		\$221,023	\$221,023.00
CS 321 S.U.		14.66	SU		1,743.00		\$25,552	\$25,552.00
CS 322 S.U. Non User		14.67	SU		1,383.00		\$20,291	\$20,291.00
Total Sewer								\$542,813
Unpaid School taxes								\$429,264.00
Erroneous assmts incl. in Spec Districts below								\$113.00
Omitted tax & Former Exempt								\$2,208.00
Pay County Treasurer								\$4,855,981.00
Pendleton Town Tax	\$0.451450			\$453,945,964		\$204,934		\$204,821.00
FD 321 Pendleton fire	\$1.007401			\$473,210,982		\$476,713		\$476,713.00
WD 321 Water #1	\$0.091501		c	\$472,237,212		\$43,210		\$43,207.68
WD 321 Water #1	\$0.201400		m	\$440,366,812		\$88,690		\$88,690.00
WD 322 " #2	\$0.049997		c	\$32,262,166		\$1,613		\$1,613.00
Total Water								\$133,510.68
RD 321 Refuse		183.00	m PU		2,338.00		\$427,854	\$427,854.00
SEWER #1 SS320 Swr-1-gpu UNITS		137.90	c PU		620.00		\$85,498	\$85,498.00
SS321 Se 1 im cap/lat FEE		6.73	c FEE		961.00		\$6,468	\$6,468.00
SS321 Se 1 im cap/lat <200' UNITS		0.235398	c PU		120,268.45		\$28,311	\$28,311.00
SS322 Se 1 im cap/lat >200' UNITS		0.075312	c PU		26,542.91		\$1,999	\$1,999.00
SS323 Pen se potential FEE		6.729350	c FEE		569.00		\$3,829	\$3,829.00
Total Sewer #1								\$126,105
SEWER #2 SS326 Sewer-2-gpu UNITS		109.86	c PU		28.00		\$3,076	\$3,076.00
SS327 Se 2 im cap/lat FEE		6.72	c FEE		50.00		\$336	\$336.00
SS327 Se 1 im cap/lat <200' UNITS		0.235428	c PU		6,974.54		\$1,642	\$1,642.00
SS328 Se 1 im cap/lat >200' UNITS		0.075155	c PU		2,368.43		\$178	\$178.00
Total Sewer #2								\$5,232.00
SEWER #3 SS331 Swr-3-gpu UNITS		128.25	c PU		8.00		\$1,026	\$1,026.00
SS332 Se 3 im cap/lat FEE		6.75	c FEE		8.00		\$54	\$54.00
SS332 Se 3 im cap/lat <200' UNITS		0.234731	c PU		835.00		\$196	\$196.00
Total Sewer #3								\$1,276.00
Unpaid Sewer								\$14,343.00
Unpaid Refuse								\$1,494.00
Unpaid Water								\$18,232.00
Town Charge								\$645.00
Pay Town Supervisor								\$1,410,225.68
PENDLETON TOWN BUDGET TOTAL							\$1,375,512	
Total Pendleton All								-\$2
								\$6,266,206.68

-Refund Adj Below

Refund Adj \$113

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2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL	UNIT		AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	UNIT	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
PORTER 293489/293401								
TAX LEVY 2011								
County Services - Porter/TOV	\$8.183392					\$2,293,943		\$2,293,943.28
NYS Medicaid - Porter/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Porter/TOV	\$8.183392			\$280,316,909		\$2,293,943		\$2,293,943.28
County Services-Village/Youngstown	\$8.183392					\$746,346		\$746,345.72
NYS Medicaid - Village/Youngstown	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Youngstown	\$8.183392			\$91,202,484		\$746,346		\$746,345.72
"Total" County - Porter				\$371,519,393		\$3,040,289		\$3,040,289.00
Other expenses due County						\$0		\$0.00
WD 344 County Water	\$0.668228		c	\$300,897,234		\$201,068		\$201,068.00
RD 291 County Refuse	\$0.112472			\$386,068,020		\$43,422		\$43,422.00
Erroneous assmts incl. in Spec Districts below								\$328.00
Unpaid Village Tax								\$23,798.00
Unpaid School Tax								\$372,806.00
Omitted Tax & Former Exempt								\$7,343.00
PAY COUNTY TREASURER								\$3,689,054.00
Porter Town tax TOV	\$1.750880			\$281,324,289		\$492,565		\$492,318.00
Porter Town Tax Village	\$1.750880			\$91,643,041		\$160,456		\$160,375.00
Total Town Tax				\$372,967,330		\$653,021		\$652,693
RD 341 Refuse		0.00			1,932.00			\$0.00
LD 341 Ransomville Light #1	\$0.273099			\$30,941,184		\$8,450		\$8,450.00
FD 341 Youngstown Fire	\$0.928919			\$170,131,120		\$158,038		\$158,038.00
FD 342 Ransomville Fire	\$2.116487			\$120,668,814		\$255,394		\$255,394.00
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		0.709438	c cPU		10,099.55		\$7,165	\$7,163.47
SD 344 Porter Lateral		0.00	cSU		1,088.97			\$0.00
SD 344 Porter Lateral TOTAL								\$7,163.47
SD 345 Indirect Sewer	\$0.000000			\$6,524,500				\$0.00
SD 346 Lakeshore Sewer - Devlp'd		250.251256	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								\$40.00
Unpaid Refuse								\$0.00
Unpaid Water								\$37,178.00
Unpaid Sewer								\$11,400.00
PAY TOWN SUPERVISOR								\$1,186,481.47
PORTER TOWN BUDGET TOTAL							\$1,137,863	
PORTER GRAND TOTAL							-\$2	\$4,875,535.47

-Refund Adj Below

Refund Adj \$247

Refund Adj \$81

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2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	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 2011								
County Services - Royalton/TOV	\$7.745297					\$2,337,796		\$2,337,795.69
NYS Medicaid - Royalton/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Royalton/TOV	\$7.745297			\$301,834,221		\$2,337,796		\$2,337,795.69
County Services-Village/Middleport	\$7.745297					\$362,568		\$362,568.31
NYS Medicaid - Village/Middleport	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Middleport	\$7.745297			\$46,811,415		\$362,568		\$362,568.31
"Total" County - Royalton				\$348,645,636		\$2,700,364		\$2,700,364.00
Other expenses due County						\$0		\$0.00
WD 364 County Water	\$0.621452		c	\$386,562,652		\$240,230		\$240,230.00
RD 291 County Refuse	\$0.104599			\$364,829,852		\$38,161		\$38,161.00
Erroneous assmts incl. in Spec Dist. below								\$1,841.00
Unpaid Village Taxes								\$89,368.00
Unpaid School Taxes								\$457,776.00
Omitted Tax & Former Exempt								\$4,571.00
Pay County Treasurer								\$3,532,311.00
Town Tax (TOV)	\$3.165964			\$305,211,633		\$966,289		\$964,694.00
Town Tax (Village)	\$1.675898			\$47,148,441		\$79,016		\$78,770.00
TOTAL Town Tax				\$352,360,074		\$1,045,305		\$1,043,464.00
DR 361 Royalton Drainage	\$0.328444		m	\$314,656,053		\$103,347		\$103,347.00
LD 361 Gasport Light	\$0.493512		m	\$31,407,564		\$15,500		\$15,500.00
SD 361 Gasport Sewer O+M	\$4.430010		m	\$30,611,893		\$135,611		\$135,611.00
SD 361 Gasport Sewer Cap	\$0.000000		c	\$36,215,393				\$0.00
WD 367 Water Improv - Pr Un		250.00	cPU		2,294.00	\$573,500		\$573,498.14
WD 367 Water Improv - Sec Un		49.23	cSU		65.00	\$3,200		\$3,200.00
WD 368 Water Unimproved - Pr Un		10.00	cPU		589.00	\$5,890		\$5,890.00
WD 368 Water Unimproved - Sec Un		1.00	cSU		310.00	\$311		\$311.00
Total Water								\$582,899.14
RD362 Refuse		179.00	m		2,433.00	\$435,507		\$435,507.00
FD 361 Fire Gasport	\$1.250146			\$31,924,264		\$39,910		\$39,910.00
FP 361 Royalton Fire	\$1.363704			\$283,137,665		\$386,116		\$386,116.00
Total Fire								\$426,026.00
PD361 Paving District		0.00	PU	\$0				\$0.00
TC 291 Town Charge								\$10,000.00
UR 291 Unpaid Refuse								\$0.00
US 291 Unpaid Sewer								\$7,644.00
UW 291 Unpaid water								\$72,803.00
Pay Town Supervisor								\$2,832,801.14
ROYALTON TOWN BUDGET TOTAL							\$2,742,354	
Royalton Total All								\$6,365,112.14
							-\$2	

-Refund Adj Below

Refund Adj \$1595

Refund Adj \$246

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2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	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 2011								
County Services - Somerset/TOV	\$10.240166					\$923,338		\$923,338.18
NYS Medicaid - Somerset/TOV	\$0.000000					\$0		\$0.00
County Tax Rate - Somerset/TOV	\$10.240166			\$90,168,281		\$923,338		\$923,338.18
County Services-Village/Barker	\$10.240166					\$156,634		\$156,633.82
NYS Medicaid - Village/Barker	\$0.000000					\$0		\$0.00
County Tax Rate - Village/Barker	\$10.240166			\$15,296,023		\$156,634		\$156,633.82
"Total" County - Somerset				\$105,464,304		\$1,079,972		\$1,079,972.00
Other expenses due County				\$0		\$0		\$0.00
WD 384 County Water	\$0.817701		c	\$565,392,644		\$462,322		\$462,322.00
RD 291 County Refuse	\$0.137632			\$554,015,244		\$76,250		\$76,250.00
Unpaid Village Tax								\$4,046.00
Unpaid School Tax								\$107,506.00
Omitted tax & Former Exempt								\$284.00
Erroneous assmts incl. in Spec Dist. below								\$251.00
PAY COUNTY TREASURER								\$1,730,631.00
Town Tax TOV	\$1.690686			\$90,433,124		\$152,894		\$152,679.00
Town Tax Village	\$1.621852			\$15,341,717		\$24,882		\$24,846.00
Total Town Tax				\$105,774,841		\$177,776		\$177,525.00
FD 381 Fire Protection	\$0.359999			\$538,548,421		\$193,877		\$193,877.00
LD 381 Light	\$0.603687			\$6,625,950		\$4,000		\$4,000.00
RD 381 Refuse		163.00			874.00		\$142,462	\$142,462.00
SD 390 Sewer UN	\$0.226160	120.00	c cPU	\$46,511,221	748.50	\$10,519	\$89,820	\$100,339.00
SD 391 Sewer < 300'		0.199996	cPU		66,736.50		\$13,347	\$13,347.00
SD 392 Sewer >300'		0.020009	cPU		12,044.69		\$241	\$241.00
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								\$142,727.00
WD 381 Water #2	\$0.150000		c	\$541,498,912		\$81,225		\$81,226.80 *
WD 382 Water #2a	\$0.030000		c	\$545,071,871		\$16,352		\$16,352.00
WD 385 Water	\$0.110036		c	\$1,208,700		\$133		\$133.00
Total Water								\$97,711.80
Unpaid Refuse								\$0.00
Unpaid Water								\$9,172.00
Unpaid Sewer								\$5,727.00
Town Charge								\$2,461.00
PAY TOWN SUPERVISOR								\$775,662.80
SOMERSET TOWN BUDGET TOTAL							\$758,303	
SOMERSET TOTAL ALL							\$2	\$2,506,293.80

-Refund Adj Below

Refund Adj \$215

Refund Adj \$36

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL	UNIT		AD VAL.	UNITS	AD VAL TAX	UNITS TAX	TOTAL
	RATE	RATE	UNIT	TAXABLE	TAXABLE	LEVY	LEVY	LEVY
WHEATFIELD 294000 TAX LEVY 2011								
County Services	\$10.890660					\$8,745,328		\$8,745,328.00
NYS Medicaid	\$0.000000					\$0		\$0.00
Total County - Wheatfield	\$10.890660			\$803,011,773		\$8,745,328		\$8,745,328.00
Other expenses due County						\$0		\$0.00
WD 404 County Water	\$0.887789		c	\$975,618,894		\$866,144		\$866,144.00
RD 291 County Refuse	\$0.149429			\$890,228,015		\$133,026		\$133,026.00
Unpaid School Taxes								\$680,265.00
CS 400 County Sewer CAP	\$0.617154	16.45		\$939,352,098	11,126.00	\$579,725	\$182,957	\$762,682.00
CS 401 County Sewer Primary User Unit		142.50			9,607.00		\$1,369,034	\$1,369,034.00
CS 401 County Sewer Secondary User		14.66			10,418.00		\$152,780	\$152,780.00
CS 402 County Sewer Non User - Sec. Unit		14.66			705.00		\$10,339	\$10,339.00
Total County Sewer								\$2,294,835.00
Erroneous assmts incl. in Spec Dist. below								\$5,666.00 -Refund Adj Below
Omitted Taxes & Former Exempt								\$8,916.00
PAY COUNTY TREASURER								\$12,734,180.00
Wheatfield Highway\Town Tax	\$0.783309			\$810,726,318		\$635,049		\$633,775.00 Refund Adj \$1274
LD 401 Light #1 Frnt. Ft.		0.040325	PU		45,629.11		\$1,840	\$1,840.00
LD 402 Light #1 Units		10.00	PU		366.00		\$3,660	\$3,660.00
LD 403 Light #2		0.000454	SU		7,494,145.00		\$3,400	\$3,400.00
LD 405 Ashwood Lighting District		0.007046	SU/Sq Ft		1,738,674.09		\$12,250	\$12,250.00
Total Light								\$12,250.00
WD 401 Wheatfield water	none		c					\$0.00
WD 403 Wheatfield water FT.	none		PU					\$0.00
SD 401 Sewer User	\$1.172961		c	\$880,443,055		\$1,032,725		\$1,032,268.61 Refund Adj \$441 *
SD 402 Sewer Non User	\$0.400001		c	\$94,244,727		\$37,698		\$37,698.00
Total Sewer								\$1,069,966.61
WD 406 Summit Water	resident.	0.000000	SU	residential	4,686,367.00			\$0.00
WD 407 Liberty Dr. Water	industr.	0.000000	SU	industrial	7,494,145.00			\$0.00
FP 401 Fire Protection	\$1.438138			\$892,464,002		\$1,283,486		\$1,283,097.00 Refund Adj \$389
WD 402 Sawyer Dr. Lateral		0.000000	SU		2.00			\$0.00
RD 403 Refuse - User		180.22	PU		5,974.00		\$1,076,622	\$1,073,060.00 Refund Adj \$3562
RD 403 Refuse - Non -User		5.00	SU		1,745.00		\$8,725	\$8,725.00
Total Refuse								\$1,081,785.00
RD 404 Inducon Road		0.000000	SU		7,180,107.98		\$0	\$0.00
WD 408 Inducon water		0.003031	SU		7,180,107.98		\$21,766	\$21,766.00
DR 401 Inducon Drainiagi		0.001777	SU		7,180,107.98		\$12,760	\$12,760.00
SD 410 Inducon Sewer		0.004832	SU		7,179,837.98		\$34,694	\$34,694.00
LD 404 Inducon Light		0.000000	SU		7,180,007.98			\$0.00
Total Inducon								\$69,220.00
Town Charges								\$4,800.00
Unpaid Water								\$70,142.00
Unpaid Sewer								\$20,309.00
PAY SUPERVISOR								\$4,254,244.61
WHEATFIELD TOWN BUDGET TOTAL							\$4,158,994	
WHEATFIELD TOTAL ALL							-\$15	\$16,988,424.61

2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

AD VAL RATE	UNIT RATE	UNITS	AD VAL. TAXABLE	UNITS TAXABLE	AD VAL TAX LEVY	UNITS TAX LEVY	TOTAL LEVY
WILSON 294289/294201							
TAX LEVY 2011							
County Services - Wilson/TOV	\$8.127783				\$1,834,943		\$1,834,942.85
NYS Medicaid - Wilson/TOV	\$0.000000				\$0		\$0.00
County Tax Rate - Wilsont/TOV	\$8.127783		\$225,761,788		\$1,834,943		\$1,834,942.85
County Services-Village of Wilson	\$8.127783				\$373,619		\$373,619.15
NYS Medicaid - Village of Wilson	\$0.000000				\$0		\$0.00
County Tax Rate - Village of Wilson	\$8.127783		\$45,968,149		\$373,619		\$373,619.15
"Total" County - Wilson			\$271,729,937		\$2,208,562		\$2,208,562.00
Other expenses due County					\$0		\$0.00
WD 425 County Water	\$0.661123		\$303,870,990	c	\$200,896		\$200,896.00
RD 291 County Refuse					\$0		\$0.00
Erroneous assmts incl. in Spec Dist. below							\$873.00
Unpaid Village tax							\$6,317.00
Unpaid School tax							\$354,214.00
Omitted Taxes & Former Exempts							\$2,254.00
PAY COUNTY TREASURER							\$2,773,116.00
Town Tax TOV	\$3.307192		\$226,307,676		\$748,443		\$747,718.00
Town Tax VLG	\$3.307201		\$46,172,283		\$152,701		\$152,553.00
Total Town Tax					\$901,144		
LD 421 Light #2 - Sunset Island	\$0.436335		\$6,875,450	m	\$3,000		\$3,000.00
SD 411 Sunset Island Sewer	\$0.000000	612.98	\$6,867,400	c		\$51,490	\$51,490.00
WD 421 Water #1 - Capital	\$0.189483		\$240,459,590	c	\$45,563		\$45,564.39
" " Water #1 - O & M.	\$0.460379		\$238,036,290		\$109,587		\$109,587.00
WD 422 Water #2	\$0.000000		\$4,342,043	c			\$0.00
TOTAL WATER							\$155,151.39
TC 291 Town Charges							\$5,127.00
Unpaid Water							\$23,143.00
PAY SUPERVISOR							\$1,138,182.39
WILSON TOWN BUDGET TOTAL						\$1,109,912	
WILSON TOTAL ALL							\$1 \$3,911,298.39

-Refund Adj Below

Refund Adj \$725

Refund Adj \$148

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2011 Niagara County/Town Tax Rates

2011 tax rate calculations-Rates 2011.xls 11/23/10 wb

	AD VAL RATE	AD VAL. TAXABLE	AD VAL TAX LEVY	TAX ON FORMER EXEMPT	TOTAL LEVY
CITY of LOCKPORT 290900 TAX LEVY 2011					
County Services	\$8.674527		\$5,460,881	\$16,077	\$5,476,958
NYS Medicaid	\$0.000000		\$0		\$0
Total County Services & Medicaid	\$8.674527	\$629,530,678	\$5,460,881	\$16,077	\$5,476,958
RD 291 County Refuse - Lockport	\$0.116221	\$669,070,686	\$77,760		\$77,760
Other expenses due County			\$0		\$0
Total County - City of Lockport			must be 0----->	\$0	\$5,554,718

CITY of NIAGARA FALLS 291100 TAX LEVY 2011					
County Services	\$8.202742		\$10,472,795	\$38,482	\$10,511,277.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$8.202742	\$1,276,743,230	\$10,472,795	\$38,482	\$10,511,277.00
RD291 County Refuse - Niagara Falls	\$0.111276	\$1,457,907,069	\$162,230		\$162,230.00
Other expenses due County			\$0		\$0.00
Total County - Niagara Falls			must be 0----->	\$0	\$10,673,507.00

CITY of NORTH TONAWANDA 291200 TAX LEVY 2011					
County Services	\$7.747107		\$9,080,440	\$35,661	\$9,116,101.00
NYS Medicaid	\$0.000000		\$0		\$0.00
Total County Services & Medicaid	\$7.747107	\$1,172,107,140	\$9,080,440	\$35,661	\$9,116,101.00
RD291 County Refuse -NT	\$0.104600	\$1,264,068,931	\$132,221		\$132,221.00
Other expenses due County			\$0		\$0.00
Total County -North Tonawanda			must be 0----->	\$0	\$9,248,322.00

2010-2011 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>AKRON CSD</u>				
LOCKPORT	44	\$3,470,531	17.671839	\$61,330.67
ROYALTON	689	\$67,492,065	17.671839	\$1,192,708.91
TOTAL	733	\$70,962,596		\$1,254,039.57
<u>BARKER CSD</u>				
HARTLAND	969	\$74,316,598	16.737193	\$1,243,851.24
NEWFANE	106	\$10,860,445	15.200104	\$165,079.89
SOMERSET	1,568	\$108,600,965	19.600405	\$2,128,622.90
TOTAL	2,643	\$193,778,008		\$3,537,554.03
<u>LEWISTON-PORTER CSD</u>				
LEWISTON	5,557	\$694,310,869	22.107472	\$15,349,458.10
PORTER	2,729	\$314,270,244	19.254912	\$6,051,245.89
TOTAL	8,286	\$1,008,581,113		\$21,400,703.99
<u>LOCKPORT SD</u>				
LOCKPORT CITY	8,276	\$646,813,073	26.469029	\$17,120,513.99
LOCKPORT CITY LIBRARY		\$646,813,073	1.042504	\$674,305.22
CAMBRIA	71	\$7,924,584	24.448335	\$193,742.88
CAMBRIA LIBRARY		\$7,924,584	0.962918	\$7,630.72
LOCKPORT TOWN	5,031	\$621,841,168	23.728133	\$14,755,129.94
LOCKPORT TOWN LIBRARY		\$621,841,168	0.934552	\$581,142.91
PENDLETON	71	\$15,840,838	24.206046	\$383,444.05
PENDLETON LIBRARY		\$15,840,838	0.953375	\$15,102.26
TOTAL	13,449	\$1,292,419,663		\$33,731,011.97
<u>MEDINA</u>				
HARTLAND TOWN	51	\$3,500,348	26.951156	\$94,338.43
HARTLAND LIBRARY		\$3,500,348	1.472826	\$5,155.40
TOTAL	51	\$3,500,348		\$99,493.83
<u>NEWFANE</u>				
CAMBRIA	76	\$7,825,701	26.686912	\$208,843.79
LOCKPORT	532	\$54,822,621	26.153174	\$1,433,785.55
NEWFANE	4,315	\$385,143,434	26.686912	\$10,278,288.93
WILSON	47	\$4,230,121	27.822523	\$117,692.64
TOTAL	4,970	\$452,021,877		\$12,038,610.91

2010-2011 SCHOOL TAX RATES BY SCHOOL DISTRICT

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>NIAGARA-WHEATFIELD</u>				
CAMBRIA HOMESTEAD	157	\$16,150,730	15.502115	\$250,370.47
CAMBRIA NON-HOMESTEAD	52	\$2,443,173	21.053039	\$51,436.22
LEWISTON HOMESTEAD	1,193	\$103,998,316	18.790490	\$1,954,179.32
LEWISTON NON-HOMESTEAD	127	\$12,737,542	25.471578	\$324,445.29
NIAGARA HOMESTEAD	2,866	\$159,461,029	25.657205	\$4,091,324.31
NIAGARA NON-HOMESTEAD	929	\$118,979,950	34.49022	\$4,103,644.65
WHEATFIELD HOMESTEAD	5,297	\$551,018,030	21.695411	\$11,954,562.63
WHEATFIELD NON-HOMESTEAD	819	\$128,648,281	29.842235	\$3,839,152.23
TOTAL	11,373 *	\$1,093,437,051		\$26,569,115.13

<u>ROYALTON-HARTLAND CSD</u>				
HARTLAND	1014	\$81,767,550	23.727391	\$1,940,130.63
LOCKPORT	219	\$24,611,034	21.117378	\$519,720.51
ROYALTON	3234	\$290,696,272	21.117378	\$6,138,743.06
TOTAL	4467	\$397,074,856		\$8,598,594.20

<u>STARPOINT CSD</u>				
CAMBRIA	1781	\$226,964,895	21.715613	\$4,928,681.82
LOCKPORT	1598	\$203,097,813	21.281300	\$4,322,185.49
PENDLETON	2840	\$446,924,757	21.715613	\$9,705,245.06
ROYALTON	2	\$427,800	21.281300	\$9,104.14
WHEATFIELD	1422	\$145,369,832	30.401858	\$4,419,512.99
TOTAL	7643	\$1,022,785,097		\$23,384,729.51

<u>WILSON CSD</u>				
CAMBRIA	554	\$63,956,069	23.393159	\$1,496,134.49
NEWFANE	10	\$482,442	23.393159	\$11,285.84
PORTER	757	\$67,133,183	24.650856	\$1,654,890.43
WILSON	3064	\$276,256,319	24.388613	\$6,737,508.45
TOTAL	4385	\$407,828,013		\$9,899,819.21

<u>NORTH TONAWANDA SD</u>				
NORTH TONAWANDA	12,878	\$1,244,620,646	20.245972	\$25,198,554.75
N. TONAWANDA LIBRARY		\$1,244,620,646	1.009284	\$1,256,175.70
former exempts - pro-rata				\$35,660.95
TOTAL	12,878	\$1,244,620,646		\$26,490,391.40

<u>NIAGARA FALLS SD</u>				
HOMESTEAD	19,017	\$921,513,904	18.815029	\$17,338,310.83
NON-HOMESTEAD	4,017	\$411,287,052	18.815029	\$7,738,377.81
TOTAL	23,034	\$1,332,800,956		\$25,076,688.64

GRAND TOTALS	93,912	8,519,810,224		\$192,080,752.39
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* Parcel count adjusted to compensate for splits in homestead/non-homestead parcels

** Adjusted due to rounding

2010-2011 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>CAMBRIA</u>				
NEWFANE SD	76	\$7,825,701	26.686912	\$208,843.79
STARPOINT CSD	1781	\$226,964,895	21.715613	\$4,928,681.82
WILSON CSD	554	\$63,956,069	23.393159	\$1,496,134.49
LOCKPORT SD	71	\$7,924,584	24.448335	\$193,742.88
LOCKPORT LIBRARY		\$7,924,584	0.962918	\$7,630.72
NIAG.-WHEAT. HOMESTEAD	157	\$16,150,730	15.502115	\$250,370.47
NIAG.-WHEAT. NON-HOMESTEAD	52	\$2,443,173	21.053039	\$51,436.22
TOTAL*	2,680	\$325,265,152		\$7,136,840.41
<u>HARTLAND</u>				
BARKER CSD	969	\$74,316,598	16.737193	\$1,243,851.24
ROYALTON-HARTLAND CSD	1014	\$81,767,550	23.727391	\$1,940,130.63
MEDINA CSD	51	\$3,500,348	26.951156	\$94,338.43
MEDINA LIBRARY		\$3,500,348	1.4728260	\$5,155.40
TOTAL	2,034	\$159,584,496		\$3,283,475.70
<u>LEWISTON</u>				
LEWISTON-PORTER CSD	5,557	\$694,310,869	22.107472	\$15,349,458.10
NIAG.-WHEAT. HOMESTEAD	1,193	\$103,998,316	18.790490	\$1,954,179.32
NIAG.-WHEAT. NON-HOMESTEAD	127	\$12,737,542	25.471578	\$324,445.29
TOTAL	6,853	\$811,046,727		\$17,628,082.71
<u>LOCKPORT TOWN</u>				
AKRON CSD	44	\$3,470,531	17.671839	\$61,330.67
NEWFANE SD	532	\$54,822,621	26.153174	\$1,433,785.55
LOCKPORT SD	5,031	\$621,841,168	23.728133	\$14,755,129.94
LOCKPORT LIBRARY		\$621,841,168	0.934552	\$581,142.91
ROYALTON-HARTLAND CSD	219	\$24,611,034	21.117378	\$519,720.51
STARPOINT CSD	1598	\$203,097,813	21.281300	\$4,322,185.49
TOTAL	7,424	907,843,167		\$21,673,295.05
<u>NEWFANE</u>				
BARKER CSD	106	\$10,860,445	15.200104	\$165,079.89
NEWFANE SD	4,315	\$385,143,434	26.686912	\$10,278,288.93
WILSON CSD	10	\$482,442	23.393159	\$11,285.84
TOTAL	4,431	\$396,486,321		\$10,454,654.67
<u>NIAGARA</u>				
NIAG.-WHEAT. HOMESTEAD	2,866	\$159,461,029	25.657205	\$4,091,324.31
NIAG.-WHEAT. NON-HOMESTEAD	929	\$118,979,950	34.490220	\$4,103,644.65
TOTAL	3,795	\$278,440,979		\$8,194,968.96
<u>PENDLETON</u>				
LOCKPORT SD	71	\$15,840,838	24.206046	\$383,444.05
LOCKPORT LIBRARY		\$15,840,838	0.953375	\$15,102.26
STARPOINT CSD	2840	\$446,924,757	21.715613	\$9,705,245.06
TOTAL	2,911	462,765,595		\$10,103,791.38

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

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

2010-2011 SCHOOL TAX RATES BY MUNICIPALITY

	# of Parcels	RPS Taxable Value	TAX RATE	Tax Levy
<u>PORTER</u>				
LEWISTON-PORTER CSD	2,729	\$314,270,244	19.254912	\$6,051,245.89
WILSON CSD	757	\$67,133,183	24.650856	\$1,654,890.43
TOTAL	3,486	\$381,403,427		\$7,706,136.32
<u>ROYALTON</u>				
AKRON CSD	689	\$67,492,065	17.671839	\$1,192,708.91
ROYALTON-HARTLAND CSD	3234	\$290,696,272	21.117378	\$6,138,743.06
STARPOINT CSD	2	\$427,800	21.281300	\$9,104.14
TOTAL	3,925	\$358,616,137		\$7,340,556.11
<u>SOMERSET</u>				
BARKER CSD	1,568	\$108,600,965	19.600405	\$2,128,622.90
TOTAL	1,568	\$108,600,965		\$2,128,622.90
<u>WHEATFIELD</u>				
STARPOINT CSD	1422	\$145,369,832	30.401858	\$4,419,512.99
NIAG.-WHEAT. HOMESTEAD	5,297	\$551,018,030	21.695411	\$11,954,562.63
NIAG.-WHEAT. NON-HOMESTEAD	819	\$128,648,281	29.842235	\$3,839,152.23
TOTAL*	7,506	\$825,036,143		\$20,213,227.85
<u>WILSON</u>				
NEWFANE	47	\$4,230,121	27.822523	\$117,692.64
WILSON CSD	3064	\$276,256,319	24.388613	\$6,737,508.45
TOTAL	3,111	\$280,486,440		\$6,855,201.09
<u>CITY OF LOCKPORT</u>				
LOCKPORT SD	8,276	\$646,813,073	26.469029	\$17,120,513.99
LOCKPORT LIBRARY		\$646,813,073	1.042504	\$674,305.22
TOTAL	8,276	\$646,813,073		\$17,794,819.20
<u>CITY OF NORTH TONAWANDA</u>				
NORTH TONAWANDA SD	12,878	\$1,244,620,646	20.245972	\$25,198,554.75
NORTH TONAWANDA LIBRARY		\$1,244,620,646	1.009284	\$1,256,175.70
former exempts - pro-rata				\$35,660.95
TOTAL	12,878	\$1,244,620,646		\$26,490,391.40
<u>CITY OF NIAGARA FALLS</u>				
NF -HOMESTEAD	19,017	\$921,513,904	18.815029	\$17,338,310.83
NF - NON-HOMESTEAD	4,017	\$411,287,052	18.815029	\$7,738,377.81
TOTAL	23,034	\$1,332,800,956		\$25,076,688.64
GRAND TOTALS				
	93,912	\$8,519,810,224		\$192,080,752.39

NOTE: PARCEL COUNT DOES NOT INCLUDE WHOLLY EXEMPT PARCELS

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

ANALYSIS OF CHANGES IN SCHOOL TAX LEVY

2009-2010 TO 2010-2011

SCHOOL DISTRICT	2009-2010 TAX LEVY	2010-2011 TAX LEVY	CHANGE IN TAX LEVY	% OF CHANGE
AKRON	\$1,222,163	\$1,254,040	\$31,877	2.61%
BARKER	\$13,676,820	\$3,537,554	-\$10,139,266	-74.13%
LEW-PORT	\$21,510,328	\$21,400,704	-\$109,624	-0.51%
LOCKPORT	\$31,577,304	\$33,731,012	\$2,153,708	6.82%
MEDINA	\$95,745	\$99,494	\$3,749	3.92%
NEWFANE	\$12,038,611	\$12,038,611	\$0	0.00%
NIA. WHEATFIELD	\$26,659,111	\$26,569,115	-\$89,996	-0.34%
ROY- HART	\$8,188,638	\$8,598,594	\$409,957	5.01%
STARPOINT	\$22,248,517	\$23,384,730	\$1,136,213	5.11%
WILSON	\$9,538,054	\$9,899,819	\$361,766	3.79%
NO. TONAWANDA	\$26,440,216	\$26,490,391	\$50,175	0.19%
NIAGARA FALLS	\$25,076,688	\$25,076,688	\$0	0.00%
TOTAL	\$198,272,194	\$192,080,752	-\$6,191,442	-3.12%

SCHOOL TAXABLE TOTALS COMPARISON

	2009-2010 TO 2010 - 2011					USING FINAL EQUALIZATION RATES									
	2009 Taxable	2009 %	2009 EQ Rate	Full Taxable Value	%	2010 Taxable	2010 %	2010 EQ Rate	Full Taxable Value	%	Taxable Diff	% DIFF	EQ Rate Diff	Full Value Diff	% Diff
AKRON CSD															
Lockport -T	\$3,414,829	4.84%	100.00%	\$3,414,829	4.84%	\$3,470,531	4.89%	100.00%	\$3,470,531	4.84%	\$55,702	0.05%	0.00%	\$55,702	0.00%
Royalton	\$67,079,645	95.16%	100.00%	\$67,079,645	95.16%	\$67,492,065	95.11%	100.00%	\$67,492,065	95.16%	\$412,420	-0.05%	0.00%	\$412,420	0.00%
TOTAL	\$70,494,474	100.00%		\$70,494,474	100.00%	\$70,962,596	100.00%		\$70,962,596	100.00%	\$468,122	0.00%	0.00%	\$468,122	0.00%
BARKER CENTRAL SD															
Hartland	\$74,028,514	10.31%	89.00%	\$83,178,106	9.39%	\$74,316,598	38.35%	89.00%	\$83,501,796	35.16%	\$288,084	28.04%	0.00%	\$323,690	25.77%
Newfane	\$10,884,471	1.52%	97.00%	\$11,221,104	1.27%	\$10,860,445	5.60%	98.00%	\$11,082,087	4.67%	-\$24,026	4.09%	1.00%	-\$139,017	3.40%
Somerset	\$633,188,230	88.18%	80.00%	\$791,485,288	89.34%	\$108,600,965	56.04%	76.00%	\$142,896,007	60.17%	-\$524,587,265	-32.13%	-4.00%	-\$648,589,281	-29.17%
TOTAL	\$718,101,215	100.00%		\$885,884,497	100.00%	\$193,778,008	100.00%		\$237,479,889	100.00%	-\$524,323,207	0.00%	-3.00%	-\$648,404,608	0.00%
LEWISTON-PORTER CSD															
Lewiston	\$683,261,240	68.63%	84.00%	\$813,406,238	69.86%	\$694,310,869	68.84%	81.00%	\$857,173,912	71.72%	\$11,049,629	0.21%	-3.00%	\$43,767,674	1.87%
Porter	\$312,368,341	31.37%	89.00%	\$350,975,664	30.14%	\$314,270,244	31.16%	93.00%	\$337,924,994	28.28%	\$1,901,903	-0.21%	4.00%	-\$13,050,670	-1.87%
TOTAL	\$995,629,581	100.00%		\$1,164,381,902	100.00%	\$1,008,581,113	100.00%		\$1,195,098,906	100.00%	\$12,951,532	0.00%	1.00%	\$30,717,004	0.00%
LOCKPORT SCHOOL DIST.															
Lockport-C	\$646,645,075	50.48%	90.00%	\$718,494,528	53.11%	\$646,813,073	50.05%	90.00%	\$718,681,192	52.66%	\$167,998	-0.43%	0.00%	\$186,664	-0.45%
Cambria	\$7,886,315	0.62%	100.00%	\$7,886,315	0.58%	\$7,924,584	0.61%	98.00%	\$8,086,310	0.59%	\$38,269	0.00%	-2.00%	\$199,995	0.01%
Lockport-T	\$610,587,780	47.67%	100.00%	\$610,587,780	45.14%	\$621,841,168	48.11%	100.00%	\$621,841,168	45.56%	\$11,253,388	0.45%	0.00%	\$11,253,388	0.43%
Pendleton	\$15,831,027	1.24%	100.00%	\$15,831,027	1.17%	\$15,840,838	1.23%	98.00%	\$16,164,120	1.18%	\$9,811	-0.01%	-2.00%	\$333,093	0.01%
TOTAL	\$1,280,950,197	100.00%		\$1,352,799,650	100.00%	\$1,292,419,663	100.00%		\$1,364,772,791	100.00%	\$11,469,466	0.00%	-4.00%	\$11,973,141	0.00%
MEDINA CENTRAL SD															
Hartland	\$3,463,099	100.00%	89.00%	\$3,891,122	100.00%	\$3,500,348	100.00%	89.00%	\$3,932,975	100.00%	\$37,249.00	0.00%	0.00%	\$41,853	0.00%
TOTAL	\$3,463,099	100.00%		\$3,891,122	100.00%	\$3,500,348	100.00%		\$3,932,975	100.00%	\$37,249.00	0.00%	0.00%	\$41,853	0.00%
NEWFANE CENTRAL SD															
Cambria	\$7,773,543	1.73%	100.00%	\$7,773,543	1.69%	\$7,825,701	1.73%	98.00%	\$7,985,409	1.73%	\$52,158	0.00%	-2.00%	\$211,866	0.05%
Lockport-T	\$53,910,508	12.02%	100.00%	\$53,910,508	11.70%	\$54,822,621	12.13%	100.00%	\$54,822,621	11.91%	\$912,113	0.11%	0.00%	\$912,113	0.21%
Newfane	\$382,599,545	85.31%	97.00%	\$394,432,521	85.62%	\$385,143,434	85.20%	98.00%	\$393,003,504	85.38%	\$2,543,889	-0.11%	1.00%	-\$1,429,017	-0.24%
Wilson	\$4,174,517	0.93%	91.00%	\$4,587,381	1.00%	\$4,230,121	0.94%	94.00%	\$4,500,129	0.98%	\$55,604	0.00%	3.00%	-\$87,253	-0.02%
TOTAL	\$448,458,113	100.00%		\$460,703,953	100.00%	\$452,021,877	100.00%		\$460,311,663	100.00%	\$3,563,764	0.00%	2.00%	-\$392,290	0.00%
NIAGARA-WHEATFIELD CSD															
Cambria	\$18,634,446	1.70%	100.00%	\$18,634,446	1.18%	\$18,593,903	1.70%	98.00%	\$18,973,370	1.19%	-\$40,543	0.00%	-2.00%	\$338,924	0.01%
Lewiston	\$115,470,586	10.53%	84.00%	\$137,464,983	8.68%	\$116,735,858	10.68%	81.00%	\$144,118,343	9.02%	\$1,265,272	0.14%	-3.00%	\$6,653,360	0.34%
Niagara	\$282,920,097	25.81%	60.00%	\$471,533,495	29.76%	\$278,440,979	25.46%	60.00%	\$464,068,298	29.04%	-\$4,479,118	-0.34%	0.00%	-\$7,465,197	-0.73%
Wheatfield	\$679,203,797	61.96%	71.00%	\$956,625,066	60.38%	\$679,666,311	62.16%	70.00%	\$970,951,873	60.76%	\$462,514	0.20%	-1.00%	\$14,326,807	0.37%
TOTAL	\$1,096,228,926	100.00%		\$1,584,257,991	100.00%	\$1,093,437,051	100.00%		\$1,598,111,885	100.00%	-\$2,791,875	0.00%	-6.00%	\$13,853,894	0.00%

SCHOOL TAXABLE TOTALS COMPARISON

2009-2010 TO 2010 - 2011										USING FINAL EQUALIZATION RATES													
		2009		2009		Full Taxable				2010		2010		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
ROYALTON HARTLAND CSD																							
Hartland		\$81,190,668	20.57%	89.00%	\$91,225,470	22.54%				\$81,767,550	20.59%	89.00%	\$91,873,652	22.56%	\$576,882	0.02%	0.00%	\$648,182	0.03%				
Lockport		\$24,273,055	6.15%	100.00%	\$24,273,055	6.00%				\$24,611,034	6.20%	100.00%	\$24,611,034	6.04%	\$337,979	0.05%	0.00%	\$337,979	0.05%				
Royalton		\$289,270,020	73.28%	100.00%	\$289,270,020	71.47%				\$290,696,272	73.21%	100.00%	\$290,696,272	71.39%	\$1,426,252	-0.07%	0.00%	\$1,426,252	-0.07%				
TOTAL		\$394,733,743	100.00%		\$404,768,545	100.00%				\$397,074,856	100.00%		\$407,180,958	100.00%	\$2,341,113	0.00%	0.00%	\$2,412,413	0.00%				
STARPOINT CSD																							
Cambria		\$222,550,230	22.20%	100.00%	\$222,550,230	20.99%				\$226,964,895	22.19%	98.00%	\$231,596,832	21.08%	\$4,414,665	0.00%	-2.00%	\$9,046,602	0.09%				
Lockport		\$199,151,965	19.86%	100.00%	\$199,151,965	18.78%				\$203,097,813	19.86%	100.00%	\$203,097,813	18.48%	\$3,945,848	0.00%	0.00%	\$3,945,848	-0.30%				
Pendleton		\$439,405,462	43.82%	100.00%	\$439,405,462	41.44%				\$446,924,757	43.70%	98.00%	\$456,045,670	41.50%	\$7,519,295	-0.13%	-2.00%	\$16,640,208	0.06%				
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		\$141,165,453	14.08%	71.00%	\$198,824,582	18.75%				\$145,369,832	14.21%	70.00%	\$207,671,189	18.90%	\$4,204,379	0.13%	-1.00%	\$8,846,607	0.15%				
TOTAL		\$1,002,700,910	100.00%		\$1,060,360,039	100.00%				\$1,022,785,097	100.00%		\$1,098,839,304	100.00%	\$20,084,187	0.00%	-5.00%	\$38,479,265	0.00%				
WILSON CSD																							
Cambria		\$63,362,064	15.72%	100.00%	\$63,362,064	14.46%				\$63,956,069	15.68%	98.00%	\$65,261,295	15.11%	\$594,005	-0.04%	-2.00%	\$1,899,231	0.65%				
Newfane		\$493,799	0.12%	97.00%	\$509,071	0.12%				\$482,442	0.12%	98.00%	\$492,288	0.11%	-\$11,357	0.00%	1.00%	-\$16,783	0.00%				
Porter		\$66,166,213	16.42%	89.00%	\$74,344,060	16.97%				\$67,133,183	16.46%	93.00%	\$72,186,218	16.72%	\$966,970	0.04%	4.00%	-\$2,157,841	-0.25%				
Wilson		\$272,996,240	67.74%	91.00%	\$299,995,868	68.46%				\$276,256,319	67.74%	94.00%	\$293,889,701	68.06%	\$3,260,079	0.00%	3.00%	-\$6,106,167	-0.40%				
TOTAL		\$403,018,316	100.00%		\$438,211,063	100.00%				\$407,828,013	100.00%		\$431,829,502	100.00%	\$4,809,697	0.00%	6.00%	-\$6,381,561	0.00%				
NORTH TONAWANDA SCHOOL DIST.																							
City of N.T.		\$1,246,547,343	100.00%	100.00%	\$1,246,547,343	100.00%				\$1,244,620,646	100.00%	100.00%	\$1,244,620,646	100.00%	-\$1,926,697	0.00%	0.00%	-\$1,926,697	0.00%				
TOTAL		\$1,246,547,343	100.00%		\$1,246,547,343	100.00%				\$1,244,620,646	100.00%		\$1,244,620,646	100.00%	-\$1,926,697	0.00%	0.00%	-\$1,926,697	0.00%				
NIAGARA FALLS SCHOOL DIST.																							
Homestead		\$922,046,101	69.29%	91.00%	\$1,013,237,474	69.29%				\$921,513,904	69.14%	94.00%	\$980,333,940	69.14%	-\$532,197	-0.15%	3.00%	-\$32,903,533	-0.15%				
Non-Home.		\$408,673,075	30.71%	91.00%	\$449,091,291	30.71%				\$411,287,052	30.86%	94.00%	\$437,539,417	30.86%	\$2,613,977	0.15%	3.00%	-\$11,551,874	0.15%				
TOTAL		\$1,330,719,176	100.00%		\$1,462,328,765	100.00%				\$1,332,800,956	100.00%		\$1,417,873,357	100.00%	\$2,081,780	0.00%	6.00%	-\$44,455,407	0.00%				
GRAND TOTALS																							
		\$8,991,045,093			\$10,134,629,343					\$8,519,810,224			\$9,531,014,471		-\$471,234,869			-\$603,614,872					

Niagara County, New York

2011 Abstract of Taxes Levied:

Payable to the Niagara County Treasurer:

Municipality:	2011 County Levy	Town Direct Payments	Other Credits to the Levy	Town/City	"Actual"	Net County Levy	Chargebacks included in 2011 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	\$2,426,444	\$0	\$0	\$4,829	\$1,808	\$2,423,423	\$10,000	\$6,840	\$1,145	\$12,312	\$30,297
Hartland	\$1,302,495	\$0	\$0	\$2,592	\$1,428	\$1,301,331	\$30,000	\$5,150	\$846	\$6,837	\$42,833
Lewiston	\$7,311,334	\$0	\$0	\$14,552	\$3,118	\$7,299,900	\$60,000	\$15,902	\$0	\$41,582	\$117,484
Lockport	\$6,648,832	\$0	\$0	\$13,233	\$10,602	\$6,646,201	\$150,000	\$18,672	\$913	\$42,992	\$212,577
Newfane	\$2,943,611	\$0	\$0	\$5,859	\$1,679	\$2,939,431	\$20,000	\$10,303	\$231	\$22,270	\$52,804
Niagara	\$3,407,321	\$0	\$0	\$6,782	\$3,523	\$3,404,062	\$50,000	\$8,788	\$10,079	\$17,564	\$86,431
Pendleton	\$3,429,861	\$0	\$0	\$6,826	\$2,208	\$3,425,243	\$60,000	\$7,035	\$113	\$17,326	\$84,474
Porter	\$3,000,510	\$0	\$0	\$5,972	\$7,343	\$3,001,881	\$20,000	\$8,420	\$328	\$17,331	\$46,079
Royalton	\$2,617,589	\$0	\$0	\$5,210	\$4,571	\$2,616,950	\$60,000	\$9,524	\$1,841	\$18,461	\$89,826
Somerset	\$1,042,498	\$0	\$0	\$2,075	\$284	\$1,040,707	\$30,000	\$4,142	\$251	\$5,407	\$39,800
Wheatfield	\$8,626,104	\$0	\$0	\$17,168	\$8,916	\$8,617,852	\$80,000	\$17,003	\$5,666	\$39,389	\$142,058
Wilson	\$2,170,937	\$0	\$0	\$4,321	\$2,254	\$2,168,870	\$20,000	\$6,717	\$873	\$15,229	\$42,819
CITIES											
Lockport	\$5,263,193	\$0	\$0	\$10,475	\$16,077	\$5,268,795	\$120,000	\$23,235	\$0	\$64,928	\$208,163
Niagara Falls	\$10,239,501	\$0	\$0	\$20,379	\$38,482	\$10,257,604	\$120,000	\$1,860	\$0	\$131,813	\$253,673
North Tonawanda	\$8,883,567	\$0	\$0	\$17,681	\$35,661	\$8,901,547	\$70,000	\$34,882	\$0	\$109,672	\$214,554
TOTAL	\$69,313,797	\$0	\$0	\$137,954	\$137,954	\$69,313,797	\$900,000	\$178,473	\$22,286	\$563,113	\$1,663,872

Niagara County, New York

2011 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	2009-2010 VILLAGE RELEVY	2010-2011 SCHOOL RELEVY	TOTAL TO COUNTY TREASURER
Cambria	\$0	\$2,453,720	\$273,682	\$0	\$0	\$0	\$332,024.00	\$3,059,426.00
Hartland		\$1,344,164	\$117,067	\$19,401	\$0	\$2,324	\$198,076.00	\$1,681,032.00
Lewiston		\$7,417,384	\$693,870	\$105,948	\$217,996	\$73,714	\$697,962.00	\$9,206,874.00
Lockport (Town)		\$6,858,778	\$620,484	\$99,772	\$0	\$0	\$764,218.00	\$8,343,252.00
Newfane		\$2,992,235	\$285,666	\$0	\$0	\$0	\$510,640.00	\$3,788,541.00
Niagara		\$3,490,493	\$332,420	\$0	\$0	\$0	\$554,479.00	\$4,377,392.00
Pendleton		\$3,509,717	\$323,200	\$50,987	\$542,813	\$0	\$429,264.00	\$4,855,981.00
Porter	\$0	\$3,047,960	\$201,068	\$43,422	\$0	\$23,798	\$372,806.00	\$3,689,054.00
Royalton		\$2,706,776	\$240,230	\$38,161	\$0	\$89,368	\$457,776.00	\$3,532,311.00
Somerset		\$1,080,507	\$462,322	\$76,250	\$0	\$4,046	\$107,506.00	\$1,730,631.00
Wheatfield		\$8,759,910	\$866,144	\$133,026	\$2,294,835	\$0	\$680,265.00	\$12,734,180.00
Wilson		\$2,211,689	\$200,896	\$0	\$0	\$6,317	\$354,214.00	\$2,773,116.00
City of Lockport		\$5,476,958	\$0	\$77,760	\$0	\$0	\$0.00	\$5,554,718.00
City of Niagara Falls		\$10,511,277	\$0	\$162,230	\$0	\$0	\$0.00	\$10,673,507.00
City of North Tonawanda		\$9,116,101	\$0	\$132,221	\$0	\$0	\$0	\$9,248,322.00
TOTAL	\$0	\$70,977,669	\$4,617,049	\$939,178	\$3,055,644	\$199,567	\$5,459,230.00	\$85,248,337.00

Niagara County, New York

2011 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	\$645,225	\$1,545,259.36	\$16,518	\$2,207,002.36	\$5,266,428.36
Hartland	\$371,910	\$0	\$812,376.53	\$30,964	\$1,215,250.53	\$2,896,282.53
Lewiston	\$0	\$0	\$2,350,632.17	\$155,219	\$2,505,851.17	\$11,712,725.17
Lockport - (Town)	\$0	\$0	\$5,578,287.50	\$180,158	\$5,758,445.50	\$14,101,697.50
Newfane	\$0	\$0	\$2,153,539.89	\$223,250	\$2,376,789.89	\$6,165,330.89
Niagara	\$0	\$616,784	\$1,449,193.07	\$311,015	\$2,376,992.07	\$6,754,384.07
Pendleton	\$0	\$204,821	\$1,170,690.33	\$34,714	\$1,410,225.33	\$6,266,206.33
Porter	\$652,693	\$0	\$485,170.47	\$48,618	\$1,186,481.47	\$4,875,535.47
Royalton	\$564,576	\$478,888	\$1,698,890.14	\$90,447	\$2,832,801.14	\$6,365,112.14
Somerset	\$171,303	\$6,222	\$580,777.80	\$17,360	\$775,662.80	\$2,506,293.80
Wheatfield	\$0	\$633,775	\$3,525,218.61	\$95,251	\$4,254,244.61	\$16,988,424.61
Wilson	\$615,230	\$285,041	\$209,641.39	\$28,270	\$1,138,182.39	\$3,911,298.39
City of Lockport						\$5,554,718.00
City of Niagara Falls						\$10,673,507.00
City of North Tonawanda						\$9,248,322.00
TOTAL	\$2,375,712	\$2,870,756	\$21,559,677.26	\$1,231,784	\$28,037,929.26	\$113,286,266.26

2011 NIAGARA COUNTY TAX LEVY DATA

<u>TOWN/CITY</u>	<u>PAY SUPERVISOR</u>	<u>PAY TREASURER</u>	<u>TOTAL LEVY</u>
CAMBRIA	\$2,207,002.36	\$3,059,426.00	\$5,266,428.36
HARTLAND	\$1,215,250.53	\$1,681,032.00	\$2,896,282.53
LEWISTON	\$2,505,851.17	\$9,206,874.00	\$11,712,725.17
LOCKPORT	\$5,758,445.50	\$8,343,252.00	\$14,101,697.50
NEWFANE	\$2,376,789.89	\$3,788,541.00	\$6,165,330.89
NIAGARA	\$2,376,992.07	\$4,377,392.00	\$6,754,384.07
PENDLETON	\$1,410,225.33	\$4,855,981.00	\$6,266,206.33
PORTER	\$1,186,481.47	\$3,689,054.00	\$4,875,535.47
ROYALTON	\$2,832,801.14	\$3,532,311.00	\$6,365,112.14
SOMERSET	\$775,662.80	\$1,730,631.00	\$2,506,293.80
WHEATFIELD	\$4,254,244.61	\$12,734,180.00	\$16,988,424.61
WILSON	\$1,138,182.39	\$2,773,116.00	\$3,911,298.39
TOTAL TOWNS	\$28,037,929.26	\$59,771,790.00	\$87,809,719.26
CITY OF LOCKPORT		\$5,554,718.00	\$5,554,718.00
CITY OF NIAGARA FALLS		\$10,673,507.00	\$10,673,507.00
CITY OF NORTH TONAWANDA		\$9,248,322.00	\$9,248,322.00
TOTAL CITIES		\$25,476,547.00	\$25,476,547.00
TOTAL ALL		\$85,248,337.00	\$113,286,266.26

2011 NIAGARA COUNTY WATER DISTRICT TAX LEVY

HERBERT DOWNS, EXECUTIVE DIRECTOR

7/14/10 eq rates entrd wfb - 7/21/10 2010 -Final Assmt roll totals entered ah - 11/1 totals entrd 11/23 wb

Est. Tax amt rec'd from dist entrd 08/23/10 & sent back to Herb/Sue 08/24/10 wfb

TOWN	CODE	2010 TAXABLE VALUE	2010 EQ.RATE	PROJECTED EQ. FULL VALUE	2011 Tax Levy per budget	TAX RATE 2011 budget	% OF 2011 TAX LEVY
CAMBRIA	WD203	\$431,583,565	98.00	\$440,391,393	\$273,682	\$0.634135	5.9%
HARTLAND	WD223	\$167,654,295	89.00	\$188,375,612	\$117,067	\$0.698261	2.5%
LEWISTON	WD259	\$904,388,565	81.00	\$1,116,529,093	\$693,870	\$0.767225	15.0%
LOCKPORT	WD263	\$998,441,942	100.00	\$998,441,942	\$620,484	\$0.621453	13.4%
NEWFANE	WD283	\$450,481,527	98.00	\$459,675,028	\$285,666	\$0.634135	6.2%
NIAGARA	WD302	\$320,944,423	60.00	\$534,907,372	\$332,420	\$1.035754	7.2%
PENDLETON	WD324	\$509,671,174	98.00	\$520,072,627	\$323,200	\$0.634135	7.0%
PORTER	WD344	\$300,897,234	93.00	\$323,545,413	\$201,068	\$0.668229	4.4%
ROYALTON	WD364	\$386,562,652	100.00	\$386,562,652	\$240,230	\$0.621453	5.2%
SOMERSET	WD384	\$565,392,644	76.00	\$743,937,689	\$462,322	\$0.817701	10.0%
WHEATFIELD	WD404	\$975,618,894	70.00	\$1,393,741,277	\$866,144	\$0.887789	18.8%
WILSON	WD425	\$303,870,990	94.00	\$323,267,011	\$200,896	\$0.661123	4.4%
GRAND TOTALS		\$6,315,507,905		\$7,429,447,108	\$4,617,050	\$0.723450	100.0%

AVG EQ.FULL VALUE RATE = \$0.62

Niagara County Sewer District

2011 Tax levy

created 11/18/10 wb - data based upon 11/1/10 totals - entered by ah 11/18/10
 eq rates changed 11/19/10 wb

	Capital	Operations & Maintenance	Total	Less Direct Payment	Tax Levy Amount
Cambria	\$143,886	\$123,756	\$267,643	\$267,643	\$0
Lewiston	\$97,289	\$120,707	\$217,996	\$0	\$217,996
Lockport	\$383,481	\$1,000,499	\$1,383,980	\$1,383,980	\$0
Niagara	\$206,545	\$437,843	\$644,387	\$644,387	\$0
Pendleton	\$275,947	\$266,866	\$542,813	\$0	\$542,813
Wheatfield	\$762,682	\$1,532,153	\$2,294,835	\$0	\$2,294,835
TOTALS	\$1,869,830	\$3,481,824	\$5,351,654	\$2,296,010	\$3,055,644

2010 County Refuse District Tax Rate Calculations

entered 2010 final eq rates wfb (12/7 chg to NF taxable per JR memo-wb)
 2010 Assessment Roll Data (Updated 11/15/10 w/11/1/10 totals - wfb)

TOWN/CITY	NUMBER OF PARCELS	2010 TAXABLE VALUE	NYS 2010 Final EQ RATES	2010 EQUALIZED FULL VALUE	%	2011 SHARE/LEVY	2011 Net tax Levy	2011 "Actual" Tax Rate	2010 "Actual" Tax Rate
CITY OF LOCKPORT	8,265	\$669,070,686	90.00%	\$743,411,873	8.3%	\$78,170	\$78,170	0.117	0.117
CITY OF NIAGARA FALLS	23,034	\$1,457,907,069	94.00%	\$1,550,964,967	17.3%	\$167,523	\$167,523	0.115	0.115
CITY OF NORTH TONAWANDA	12,862	\$1,264,068,931	100.00%	\$1,264,068,931	14.1%	\$133,054	\$133,054	0.105	0.105
HARTLAND	2,034	\$165,079,695	89.00%	\$185,482,803	2.1%	\$19,448	\$19,448	0.118	0.118
LEWISTON	6,749	\$820,444,494	81.00%	\$1,012,894,437	11.3%	\$100,502	\$100,502	0.125	0.125
LOCKPORT (TOWN)	7,418	\$953,849,232	100.00%	\$953,849,232	10.6%	\$97,776	\$97,776	0.105	0.105
PENDLETON	2,907	\$477,702,004	98.00%	\$487,451,024	5.4%	\$49,387	\$49,387	0.105	0.105
PORTER	3,477	\$386,068,020	93.00%	\$415,126,903	4.6%	\$45,248	\$45,248	0.118	0.118
ROYALTON	3,919	\$364,829,852	100.00%	\$364,829,852	4.1%	\$38,199	\$38,199	0.105	0.105
SOMERSET	1,526	\$554,015,244	76.00%	\$728,967,426	8.1%	\$83,493	\$83,493	0.131	0.131
WHEATFIELD	7,490	\$890,228,015	70.00%	\$1,271,754,307	14.2%	\$129,483	\$129,483	0.148	0.148
TOTAL	79,681	\$8,003,263,242		\$8,978,801,757	100.0%	\$942,283	\$942,283		
							Average tax rate	0.118	0.118

RETURNED SCHOOL TAXES 2010-2011 PER NIAGARA COUNTY TREASURER

	TAX+3%	TAX+3%+7%
<u>AKRON CSD</u>		
LOCKPORT	\$3,609.47	\$3,862.13
ROYALTON	\$40,872.61	\$43,733.69
TOTAL	\$44,482.08	\$47,595.82

	TAX+3%	TAX+3%+7%
<u>BARKER CSD</u>		
HARTLAND	\$85,028.98	\$90,981.01
NEWFANE	\$9,788.00	\$10,473.16
SOMERSET	\$100,472.60	\$107,505.68
TOTAL	\$195,289.58	\$208,959.85

	TAX+3%	TAX+3%+7%
<u>LEW-PORT CSD</u>		
LEWISTON	\$564,501.42	\$604,016.52
PORTER	\$280,451.30	\$300,082.89
TOTAL	\$844,952.72	\$904,099.41

	TAX+3%	TAX+3%+7%
<u>LOCKPORT CITY SD</u>		
CAMBRIA	\$7,298.40	\$7,809.29
LOCKPORT	\$490,855.60	\$525,215.49
PENDLETON	\$30,967.46	\$33,135.18
TOTAL	\$529,121.46	\$566,159.96

	TAX+3%	TAX+3%+7%
<u>MEDINA CSD</u>		
HARTLAND	\$4,226.60	\$4,522.46
TOTAL	\$4,226.60	\$4,522.46

	TAX+3%	TAX+3%+7%
<u>NEWFANE CSD</u>		
CAMBRIA	\$9,164.33	\$9,805.83
LOCKPORT	\$60,502.28	\$64,737.44
NEWFANE	\$467,445.66	\$500,166.86
WILSON	\$9,849.46	\$10,538.92
TOTAL	\$546,961.73	\$585,249.05

	TAX+3%	TAX+3%+7%
<u>NIAGARA WHEATFIELD CSD</u>		
CAMBRIA	\$9,056.53	\$9,690.49
LEWISTON	\$87,799.55	\$93,945.52
NIAGARA	\$518,204.56	\$554,478.88
WHEATFIELD	\$511,119.73	\$546,898.11
TOTAL	\$1,126,180.37	\$1,205,013.00

	TAX+3%	TAX+3%+7%
<u>ROY-HART CSD</u>		
HARTLAND	\$95,861.85	\$102,572.18
LOCKPORT	\$20,915.68	\$22,379.78
ROYALTON	\$386,955.94	\$414,042.86
TOTAL	\$503,733.47	\$538,994.82

	TAX+3%	TAX+3%+7%
<u>STARPOINT CSD</u>		
CAMBRIA	\$235,172.64	\$251,634.72
LOCKPORT	\$138,339.85	\$148,023.64
PENDLETON	\$370,213.41	\$396,128.35
WHEATFLD	\$124,642.19	\$133,367.14
TOTAL	\$868,368.09	\$929,153.85

	TAX+3%	TAX+3%+7%
<u>WILSON CSD</u>		
CAMBRIA	\$49,610.73	\$53,083.48
NEWFANE	\$0.00	\$0.00
PORTER	\$67,965.42	\$72,723.00
WILSON	\$321,191.90	\$343,675.33
TOTAL	\$438,768.05	\$469,481.81

<u>TOWN TOTALS</u>	<u>CAMBRIA</u>	<u>HARTLAND</u>	<u>LEWISTON</u>	<u>LOCKPORT</u>	<u>NEWFANE</u>
	\$332,023.81	\$198,075.65	\$697,962.04	\$764,218.48	\$510,640.02
	<u>NIAGARA</u>	<u>PENDLETON</u>	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>
	\$554,478.88	\$429,263.53	\$372,805.89	\$457,776.55	\$107,505.68
	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL RELEVY</u>		
	\$680,265.25	\$354,214.25	\$5,459,230.03		

RETURNED 2010 VILLAGE TAXES FOR 2010 TAX LEVY

Prepared by Niagara County Real Property

	<u>TAX+3%</u>	<u>TAX+3%+7%</u>
BARKER (SOMERSET)	\$3,780.88	\$4,045.54
LEWISTON (LEWISTON)	\$68,891.50	\$73,713.91
MIDDLEPORT (HARTLAND)	\$2,172.17	\$2,324.22
MIDDLEPORT (ROYALTON)	\$83,521.64	\$89,368.15
YOUNGSTOWN (PORTER)	\$22,240.85	\$23,797.71
WILSON (WILSON)	\$5,904.09	\$6,317.38
TOTAL	\$186,511.13	\$199,566.91

2011 STATE AID PER TOWN BUDGET

2011 DATA ENTERED 12/14/10

PREPARED BY NC REAL PROPERTY SERVICES 12/16/2010

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 2011	2010 AGGREGATE STATE AID	DIFF.
CAMBRIA	\$25,000	\$80,000	\$11,000	\$0	\$1,500	\$0	\$0	A3060 REC MGMT A3070 NYS RAIL INTFR A2770 MISC REV	\$0 \$2,000 \$10,000	\$129,500	\$189,000	-\$59,500
HARTLAND	\$25,000	\$40,000	\$0	\$0	\$1,000	\$85,483		A2770 MISC REV	\$23,000	\$174,483	\$186,229	-\$11,746
LEWISTON	\$87,000	\$250,000	\$0	\$0	\$6,400	\$109,000		A2770 MISC REV	\$2,000	\$454,400	\$478,300	-\$23,900
LOCKPORT	\$65,000	\$215,000		\$30,000	\$5,000	\$85,000		A3000 GRANT	\$10,000	\$410,000	\$421,000	-\$11,000
NEWFANE	\$64,180	\$100,000	\$0	\$15,000	\$0	\$129,700		A3070 NYS RAIL	\$4,000	\$312,880	\$312,880	\$0
NIAGARA	\$0	\$50,000	\$2,000	\$25,000	\$2,500	\$53,228		A3395 CODE ENFORC A3306 HOMLND SCTY A3389 PUB SFTY GRT A3021 COURT GRANT	\$2,500 \$10,000 \$20,000 \$30,000	\$195,228	\$230,228	-\$35,000
PENDLETON	\$0	\$115,000	\$0		\$0	\$40,000		A3889 REC CAP PROJ	\$0	\$155,000	\$185,000	-\$30,000
PORTER	\$30,000	\$65,000	\$0	\$1,700	\$2,300	\$48,000		A3060 REC MGT GRANT A3789 LAND USE	\$0 \$0	\$147,000	\$150,451	-\$3,451
ROYALTON	\$47,695	\$62,000	\$0	\$0	\$1,275	\$155,417		A2770 MISC REV D2770 MISC REV	\$50 \$5,000	\$271,437	\$266,254	\$5,183
SOMERSET	\$0	\$15,000	\$0			\$69,945	\$11,000	DB3589 St REV SHARE	\$85,800	\$181,745	\$182,906	-\$1,161
WHEATFIELD	\$56,981	\$300,000	\$0	\$0	\$0	\$63,000				\$419,981	\$431,500	-\$11,519
WILSON	\$25,000	\$55,000	\$0	\$0	\$2,100	\$60,000		A2770 MISC REV	\$1,800	\$143,900	\$141,500	\$2,400
TOTALS	\$498,875	\$1,407,000	\$44,500	\$71,700	\$22,075	\$898,773	\$11,000		\$206,150	\$2,995,554		-\$179,694
COUNTY STATE AID FIGURE												
									CHECK TOTAL	\$3,175,248	\$3,322,935	

COUNTY, TOWN & SPECIAL DISTRICT TAXES PAID BY UTILITIES 2002 TO 2011

CITY/TOWN	Roll	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
City of North Tonawanda *	5	\$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	\$147,174.51
	6	\$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	\$149,383.61
	7	\$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	\$15,645.23
Total		\$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	\$312,203.35
City of Niagara Falls *	5	\$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	\$463,013.88
	6	\$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	\$367,448.16
	7	\$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	\$44,723.41
Total		\$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	\$875,185.45
City of Lockport*	5	\$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	\$187,823.20
	6	\$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	\$155,176.24
	7	\$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	\$10,026.27
Total		\$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	\$353,025.71
Total Cities		\$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	\$1,540,414.51
Cambria		\$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	\$515,828.98
Hartland		\$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	\$131,135.48
Lewiston		\$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	\$513,994.80
Lockport		\$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	\$596,685.05
Newfane		\$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	\$172,917.94
Niagara		\$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	\$464,342.41
Pendleton		\$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	\$367,789.92
Porter		\$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	\$103,592.49
Royalton		\$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	\$468,604.23
Somerset		\$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	\$176,144.12
Wheatfield		\$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	\$573,030.83
Wilson		\$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	\$111,848.90
Total Towns*		\$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	\$4,195,915.15
Total County		\$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	\$5,736,329.66

* Totals from extended 2010 tax rolls

Note: City tax is not included in the City figures

VILLAGE TAXES

2010 VILLAGE TAX LEVY

TOTAL VILLAGE TAXABLE				
MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
BARKER (TOWN OF SOMERSET)	244	\$15,827,094	7.50000	\$122,642.61
LEWISTON (TOWN OF LEWISTON)	1,198	\$137,888,337	6.24000	\$860,423.12
MIDDLEPORT (TOWN OF HARTLAND)	81	\$4,780,223	10.44944	\$50,874.76
MIDDLEPORT (TOWN OF ROYALTON)	665	\$47,524,546	9.40450	\$513,596.09
TOTAL MIDDLEPORT	746	52,304,769		\$564,470.85
YOUNGSTOWN (TOWN OF PORTER)	926	\$91,393,734	6.60322	\$605,731.59
WILSON (TOWN OF WILSON)	588	\$48,038,494	7.56978	\$364,481.71

CITY TAXES

2011 CITY TAX LEVY

TOTAL CITY TAXABLE				
MUNICIPALITY	# PARCELS	TAXABLE VALUE	RATE	LEVY AMOUNT
CITY OF LOCKPORT	8,276	\$635,768,759	15.247523	\$10,462,400
CITY OF NIAGARA FALLS	23,034	\$1,275,475,730	17.592189 <i>H</i> 31.580625 <i>NH</i>	\$28,116,518
CITY OF NORTH TONAWANDA	12,878	\$1,188,028,447	13.15620	\$15,629,941 *

* - includes \$51,380 in Pro-Rata

2010 AVERAGE RESIDENTIAL ASSESSED VALUE BY MUNICIPALITY

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

TOWNS	210'S TOTAL ASSESSMENT	# of 210'S PARCELS	AVERAGE ASSESSMENT*	TOTAL COUNTY TAX LEVY FOR 210's PCC	2010 TAX RATE	**AVERAGE 210'S COUNTY TAX AMOUNT
CAMBRIA	\$207,919,400	1614	\$128,822	\$1,549,448	7.452156	\$960
HARTLAND	\$92,887,950	1042	\$89,144	\$788,966	8.493743	\$757
LEWISTON	\$629,928,101	5092	\$123,709	\$5,592,446	8.877911	\$1,098
LOCKPORT	\$626,455,975	5105	\$122,714	\$4,738,245	7.563572	\$928
NEWFANE	\$260,302,500	2707	\$96,159	\$2,021,654	7.766556	\$747
NIAGARA	\$161,049,340	2352	\$68,473	\$2,008,474	12.471169	\$854
PENDLETON	\$353,904,300	2119	\$167,015	\$2,638,515	7.455449	\$1,245
PORTER	\$280,272,900	2226	\$125,909	\$2,350,044	8.384843	\$1,056
ROYALTON	\$216,366,680	2129	\$101,628	\$1,639,243	7.576225	\$770
SOMERSET	\$60,237,230	744	\$80,964	\$569,726	9.458039	\$766
WHEATFIELD	\$645,735,206	5300	\$121,837	\$6,785,827	10.508683	\$1,280
WILSON	\$180,825,885	1649	\$109,658	\$1,488,783	8.233239	\$903
TOTAL TOWNS	\$3,715,885,467	32,079	\$115,835	\$32,171,370	8.686799	\$1,006
CITIES						
LOCKPORT	\$396,461,290	5549	\$71,447	\$3,354,190	8.460321	\$604
NIAGARA FALLS	\$794,711,230	13754	\$57,780	\$6,583,287	8.283873	\$479
NO. TONAWANDA	\$914,789,200	9249	\$98,907	\$6,990,944	7.642137	\$756
TOTAL CITIES	\$2,105,961,720	28,552	\$73,759	\$16,928,421	8.128777	\$600
TOTAL COUNTY	\$5,821,847,187	60,631	\$96,021	\$49,099,791	8.575194	\$823

*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	2010 Final Eq. Rate for Current <u>purposes</u>	EQUALIZED MODIFIED COUNTY TAXABLE	% OF TOTAL EQUALIZED MOD.TAXABLE
CAMBRIA	\$317,352,034	98.00%	\$323,828,606	3.50067%
HARTLAND	\$154,707,385	89.00%	\$173,828,522	1.87913%
LEWISTON	\$790,362,932	81.00%	\$975,756,706	10.54817%
LOCKPORT	\$887,340,404	100.00%	\$887,340,404	9.59236%
NEWFANE	\$384,991,772	98.00%	\$392,848,747	4.24679%
NIAGARA	\$272,840,775	60.00%	\$454,734,625	4.91579%
PENDLETON	\$448,587,867	98.00%	\$457,742,721	4.94831%
PORTER	\$372,411,398	93.00%	\$400,442,363	4.32888%
ROYALTON	\$349,338,443	100.00%	\$349,338,443	3.77643%
SOMERSET	\$105,738,664	76.00%	\$139,129,821	1.50403%
WHEATFIELD	\$805,856,364	70.00%	\$1,151,223,377	12.44500%
WILSON	\$272,345,406	94.00%	\$289,729,155	3.13204%
TOTAL TOWNS	\$5,161,873,444		\$5,995,943,492	64.81760%
LOCKPORT CITY	\$632,174,130	90.00%	\$702,415,700	7.59328%
NIAGARA FALLS	\$1,284,551,668	94.00%	\$1,366,544,328	14.77267%
N.TONAWANDA	\$1,185,583,699	100.00%	\$1,185,583,699	12.81645%
TOTAL CITIES	\$3,102,309,497		\$3,254,543,727	35.18240%
TOTAL COUNTY	\$8,264,182,941		\$9,250,487,219	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	2010 FINAL
CAMBRIA	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	98.00
HARTLAND	100.00	100.00	100.00	100.00	100.00	92.00	100.00	100.00	90.00	89.00	89.00
LEWISTON	100.00	100.00	100.00	100.00	100.00	100.00	92.00	90.00	87.00	84.00	81.00
LOCKPORT	85.00	100.00	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	98.00
NIAGARA	81.89	79.40	80.00	85.00	78.00	78.00	72.80	62.00	60.00	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	98.00
PORTER	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00	89.00	93.00
ROYALTON	100.00	100.00	98.00	95.00	100.00	95.00	93.00	83.84	100.00	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	76.00
WHEATFIELD	88.85	85.44	89.00	90.00	88.00	83.00	78.00	74.00	72.00	71.00	70.00
WILSON	100.00	100.00	100.00	100.00	100.00	100.00	100.00	93.00	93.00	91.00	94.00
LOCKPORT	80.61	100.00	100.00	100.00	100.00	100.00	94.00	90.00	93.00	90.00	90.00
NIAGARA FALLS	108.00	108.37	100.00	100.00	100.00	100.00	100.00	93.00	93.00	91.00	94.00
N.TONAWANDA	70.49	100.00	100.00	100.00	100.00	100.00	100.00	93.00	90.00	100.00	100.00

2010 Niagara County Full Taxable Value Analysis (including Villages)

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

	2010 County Taxable Value Used for 2011 LEVY	Equalization Rate used for 2011 Levy	2010 Full Taxable Value	Actual 2011 Apportionment % Towns/Cities	TOV & VLG % of total town	Actual (Village) Apportionment % Used for 2011 tax levy	Actual \$ Tax Share (using tov & vlg %)
Cambria	\$316,815,316	98.00%	\$323,280,935	3.500665%		3.500665%	\$2,366,390
Hartland		89.00%					
TOV	\$149,801,957		\$168,316,806		97.02%	1.823052%	\$1,232,352
VLG - Middleport	\$4,607,852		\$5,177,362		2.98%	0.056076%	\$37,907
total	\$154,409,809		\$173,494,167	1.879128%	100.00%	1.879128%	\$1,270,258
Lewiston		81.00%					
TOV	\$653,475,198		\$806,759,504		82.83%	8.737521%	\$5,906,414
VLG - Lewiston	\$135,417,258		\$167,181,800		17.17%	1.810644%	\$1,223,964
total	\$788,892,456		\$973,941,304	10.548166%	100.00%	10.548166%	\$7,130,379
Lockport	\$883,559,427	100.00%	\$883,559,427	9.592364%		9.592364%	\$6,484,273
Newfane	\$384,331,007	98.00%	\$392,174,497	4.246790%		4.246790%	\$2,870,757
Niagara	\$270,678,410	60.00%	\$451,130,683	4.915791%		4.915791%	\$3,322,990
Pendleton	\$447,993,589	98.00%	\$457,136,315	4.948309%		4.948309%	\$3,344,972
Porter		93.00%					
TOV	\$280,316,909		\$301,416,031		75.45%	3.266203%	\$2,207,897
VLG - Youngstown	\$91,202,484		\$98,067,187		24.55%	1.062675%	\$718,350
total	\$371,519,393		\$399,483,218	4.328879%	100.00%	4.328879%	\$2,926,248

2010 Niagara County Full Taxable Value Analysis (including villages)

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

2010 County		Equalization	2010	Actual 2011	TOV & VLG	Actual (Village)	Actual \$
Taxable Value	Rate used for	Rate used for	Full Taxable	Apportionment %	% of	Apportionment	Tax Share
Used for	2011 LEVY	2011 Levy	Value	Towns/Cities	total town	% Used for	(using tov & vlg %)
						2011 tax levy	
Royalton		100.00%					
TOV	\$301,834,221		\$301,834,221		86.57%	3.269385%	\$2,210,048
VLG - Middleport	\$46,811,415		\$46,811,415		13.43%	0.507048%	\$342,756
total	\$348,645,636		\$348,645,636	3.776433%	100.00%	3.776433%	\$2,552,804
Somerset		76.00%					
TOV	\$90,168,281		\$118,642,475		85.50%	1.285890%	\$869,240
VLG - Barker	\$15,296,023		\$20,126,346		14.50%	0.218137%	\$147,457
total	\$105,464,304		\$138,768,821	1.504027%	100.00%	1.504027%	\$1,016,696
Wheatfield	\$803,011,773	70.00%	\$1,147,159,676	12.445003%		12.445003%	\$8,412,608
Wilson		94.00%					
TOV	\$225,761,788		\$240,172,115		83.08%	2.602199%	\$1,759,042
VLG - Wilson	\$45,968,149		\$48,902,286		16.92%	0.529843%	\$358,165
total	\$271,729,937		\$289,074,401	3.132042%	100.00%	3.132042%	\$2,117,207
TOTAL TOWNS	\$5,147,051,057		\$5,977,849,081	64.817597%		64.817597%	\$43,815,582
City of Lockport	\$629,530,678	90.00%	\$699,478,531	7.593283%		7.593283%	\$5,132,929
City of Niagara Falls	\$1,276,743,230	94.00%	\$1,358,237,479	14.772674%		14.772674%	\$9,986,074
City of N. Tonawanda	\$1,172,107,140	100.00%	\$1,172,107,140	12.816446%		12.816446%	\$8,663,697
TOTAL CITIES	\$3,078,381,048		\$3,229,823,150	35.182403%		35.182403%	\$23,782,700
TOTAL ALL	\$8,225,432,105		\$9,207,672,230	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	2010 FINAL
CAMBRIA	95.57	95.63 *	94.28	95.97 *	93.78 *	90.00	85.50 *	92.42	94.22	93.27	100.00 *	92.62
HARTLAND	89.61	90.08 *	85.17	84.55	86.57	91.64	90.89 *	84.87	85.55	89.98	83.27	86.37
LEWISTON	99.33	95.92 *	95.42	96.02 *	95.31 *	94.31	94.28	86.46	84.58	84.06	79.43	78.46
LOCKPORT	89.34	89.67	84.97 *	95.65 *	92.71	91.65	87.96 *	86.86	84.06	90.05 *	100.00 *	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	93.63
NIAGARA	90.09	93.28	89.06	83.98	86.36 *	82.02	84.08	76.22	78.02	74.43	77.28	72.75
PENDLETON	98.11	94.25 *	96.62	92.21 *	90.38	99.14	93.90 *	89.16	99.11	100.00	100.00	93.01
PORTER	100.00	99.58 *	95.56	95.61 *	93.77 *	88.11	91.03 *	83.82	90.06	86.22	83.37	87.68
ROYALTON	93.18	91.39 *	99.10	92.31	94.93	91.24	95.63	91.40	88.42	89.77	96.54	96.14
SOMERSET	68.46	63.43 *	90.59	82.07	91.06 *	91.82	77.39	86.79	82.95	79.39	77.86	76.06
WHEATFIELD	98.13	97.84	94.59	90.30	87.59 *	84.17	79.77	72.64	71.20	71.46	68.94	69.53
WILSON	100.97	91.19 *	93.35	98.25 *	94.12 *	90.39	87.19 *	91.41		90.35	84.60	90.06
LOCKPORT	81.07	89.64	86.64 *	104.32 *	96.30 *	96.30	92.78	91.85	89.96	91.54	88.48	92.54
NIAG FALLS	108.08	102.63 *	103.21	105.60 *	105.28 *	96.89	91.41 *	91.70	89.29	90.35	84.60	90.06
N.TON	69.69	69.84	68.76 *	97.55 *	98.07 *	93.79	87.65 *	86.05	85.00	86.45	100.00 *	96.25
County Average	91.91	90.75	91.53	94.05	93.70	91.74	88.93	87.00	87.02	87.519	87.758	87.68

*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 2010-2011

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
2010-2011	\$12,975,051,130	\$8,226,231,355	93,912

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

Parcel Count of Properties on the 2010 FINAL ROLL

MUNICIPALITY		# of parcels	Total Assessed Value	Total Taxable Value
CAMBRIA		2680	\$435,490,099	\$316,815,316
	Town outside Village	1953		
	Village of Middleport	81		
HARTLAND	Total	2034	\$168,105,111	\$154,409,809
	Town outside Village	5655		
	Village of Lewiston	1198		
LEWISTON	Total	6853	\$2,556,853,193	\$788,892,456
TOWN of LOCKPORT		7424	\$1,001,911,750	\$883,573,927
NEWFANE		4431	\$454,934,931	\$384,331,007
NIAGARA		3795	\$441,970,867	\$270,677,338
PENDLETON		2911	\$513,056,519	\$448,051,039
	Town outside Village	2560		
	Village of Youngstown	926		
PORTER	Total	3486	\$414,501,189	\$371,519,393
	Town outside Village	3260		
	Village of Middleport	665		
ROYALTON	Total	3925	\$389,879,557	\$348,656,636
	Town outside Village	1324		
	Village of Barker	244		
SOMERSET	Total	1568	\$810,462,344	\$105,559,336
WHEATFIELD		7506	\$1,001,235,429	\$802,953,143
	Town outside Village	2,523		
	Village of Wilson	588		
WILSON	Total	3,111	\$304,505,164	\$271,820,837
CITY of LOCKPORT:		8276	\$749,091,166	\$629,604,278
CITY of NIAGARA FALLS		23,034	\$2,311,420,108	\$1,276,744,700
CITY of N. TONAWANDA		12,878	\$1,421,633,703	\$1,172,622,140
GRAND TOTAL		93,912	\$12,975,051,130	\$8,226,231,355

Niagara County Taxable Value Analysis 2010

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	\$64,106,710	\$36,002,700	\$222,037,555	\$197,500,778	\$81,412,050	\$66,070,570	\$113,326,400
Total Assessed Value	<u>\$435,490,099</u>	<u>\$168,105,111</u>	<u>\$2,556,853,193</u>	<u>\$1,001,897,250</u>	<u>\$454,934,931</u>	<u>\$441,964,358</u>	<u>\$513,036,519</u>
EXEMPTIONS:							
Aged 0 - 65	\$1,883,210	\$1,771,110	\$4,384,468	\$3,493,412	\$2,680,493	\$3,569,491	\$3,165,880
Veterans	\$8,183,427	\$4,257,426	\$21,475,518	\$22,536,924	\$11,284,212	\$7,620,403	\$10,251,004
Clergy	\$3,000	\$0	\$6,000	\$6,000	\$6,000	\$4,500	\$1,500
Agriculture Bldgs.	\$997,700	\$453,500	\$3,255,000	\$1,221,975	\$1,366,800	\$30,000	\$186,100
Agriculture Land	\$4,552,419	\$3,649,900	\$1,745,491	\$1,839,583	\$4,835,096	\$512,103	\$2,329,439
Paraplegic	\$388,393	\$537,950	\$625,960	\$286,604	\$478,219	\$503,116	\$261,870
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$102,666,634	\$3,025,416	\$1,736,468,300	\$88,953,325	\$49,953,104	\$159,046,335	\$48,847,137
Total County Exemptions	\$118,674,783	\$13,695,302	\$1,767,960,737	\$118,337,823	\$70,603,924	\$171,285,948	\$65,042,930
Total County Taxable Value	\$316,815,316	\$154,409,809	\$788,892,456	\$883,559,427	\$384,331,007	\$270,678,410	\$447,993,589

FINAL ROLL	<u>PORTER</u>	<u>ROYALTON</u>	<u>SOMERSET</u>	<u>WHEATFIELD</u>	<u>WILSON</u>	<u>TOTAL TOWNS</u>
Land Value	\$86,031,980	\$66,568,600	\$28,615,950	\$134,397,886	\$66,672,250	\$1,162,743,429
Total Assessed Value	<u>\$414,501,189</u>	<u>\$389,868,557</u>	<u>\$810,417,844</u>	<u>\$1,001,208,129</u>	<u>\$304,414,264</u>	<u>\$8,492,691,444</u>
EXEMPTIONS:						
Aged 0 - 65	\$2,291,389	\$1,718,685	\$760,792	\$6,724,181	\$1,788,339	\$34,231,450
Veterans	\$9,360,515	\$8,955,749	\$2,775,466	\$19,335,137	\$7,659,886	\$133,695,667
Clergy	\$7,500	\$1,500	\$1,500	\$12,000	\$4,500	\$54,000
Agriculture Bldgs.	\$1,416,175	\$1,002,100	\$330,300	\$146,782	\$2,099,500	\$12,505,932
Agriculture Land	\$1,357,056	\$2,282,606	\$1,730,058	\$1,563,702	\$3,650,990	\$30,048,443
Paraplegic	\$27,213	\$331,790	\$164,460	\$1,063,203	\$339,013	\$5,007,791
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$76,875	\$76,875
Wholly Exempt Property	\$28,521,948	\$26,930,491	\$699,190,964	\$169,351,351	\$17,065,224	\$3,130,020,229
Total County Exemptions	\$42,981,796	\$41,222,921	\$704,953,540	\$198,196,356	\$32,684,327	\$3,345,640,387
Total County Taxable Value	\$371,519,393	\$348,645,636	\$105,464,304	\$803,011,773	\$271,729,937	\$5,147,051,057

Niagara County Taxable Value Analysis 2010

FINAL ROLL	<u>LOCKPORT CITY</u>	<u>NIAGARA FALLS</u>	<u>N.TONAWANDA</u>	<u>TOTAL CITIES</u>	<u>TOTAL COUNTY</u>	<u>% EXEMPT</u>
Land Value	\$93,976,925	\$283,690,210	\$274,009,678	\$651,676,813	\$1,814,420,242	
Total Assessed Value	<u>\$749,017,566</u>	<u>\$2,312,430,108</u>	<u>\$1,421,118,703</u>	<u>\$4,482,566,377</u>	<u>\$12,975,257,821</u>	
<u>EXEMPTIONS:</u>						
Aged 0-65	\$4,365,844	\$22,855,964	\$22,148,812	\$49,370,620	\$83,602,070	0.64%
Veterans	\$15,472,678	\$39,367,290	\$53,697,630	\$108,537,598	\$242,233,265	1.87%
Clergy	\$6,000	\$9,000	\$27,000	\$42,000	\$96,000	0.00%
Agriculture Bldgs.	\$0	\$0	\$0	\$0	\$12,505,932	0.10%
Agriculture Land	\$218,513	\$0	\$0	\$218,513	\$30,266,956	0.23%
Paraplegic	\$641,673	\$1,997,285	\$2,848,306	\$5,487,264	\$10,495,055	0.08%
Other Partial Exemptions	\$1,344,800	\$0	\$2,335,790	\$3,680,590	\$3,757,465	0.03%
Wholly Exempt Property	\$97,437,380	\$971,457,339	\$167,954,025	\$1,236,848,744	\$4,366,868,973	33.66%
Total County Exemptions	\$119,486,888	\$1,035,686,878	\$249,011,563	\$1,404,185,329	\$4,749,825,716	36.61%
Total County Taxable Value	\$629,530,678	\$1,276,743,230	\$1,172,107,140	\$3,078,381,048	\$8,225,432,105	63.39%

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	\$609,400	\$35,393,300	\$36,002,700	\$32,331,300	\$189,706,255	\$222,037,555
Total Assessed Value	<u>\$4,975,497</u>	<u>\$163,129,614</u>	<u>\$168,105,111</u>	<u>\$173,241,209</u>	<u>\$2,383,611,984</u>	<u>\$2,556,853,193</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$74,350	\$1,696,760	\$1,771,110	\$840,929	\$3,543,539	\$4,384,468
Veterans	\$280,595	\$3,976,831	\$4,257,426	\$3,212,282	\$18,263,236	\$21,475,518
Clergy	\$0	\$0	\$0	\$0	\$6,000	\$6,000
Agriculture Bldgs.	\$0	\$453,500	\$453,500	\$0	\$3,255,000	\$3,255,000
Agriculture Land	\$0	\$3,649,900	\$3,649,900	\$0	\$1,745,491	\$1,745,491
Paraplegic	\$0	\$537,950	\$537,950	\$182,940	\$443,020	\$625,960
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$12,700	\$3,012,716	\$3,025,416	\$33,587,800	\$1,702,880,500	\$1,736,468,300
Total County Exemptions	\$367,645	\$13,327,657	\$13,695,302	\$37,823,951	\$1,730,136,786	\$1,767,960,737
Total County Taxable Value	\$4,607,852	\$149,801,957	\$154,409,809	\$135,417,258	\$653,475,198	\$788,892,456

Niagara County Taxable Value Analysis 2010

FINAL ROLL	<u>Village Youngstown</u>	<u>T O V Porter</u>	<u>Total Porter</u>	<u>Village Middleport</u>	<u>T O V Royalton</u>	<u>Total Royalton</u>
Land Value	\$18,655,490	\$67,376,490	\$86,031,980	\$6,314,700	\$60,253,900	\$66,568,600
Total Assessed Value	<u>\$101,052,886</u>	<u>\$313,448,303</u>	<u>\$414,501,189</u>	<u>\$60,492,899</u>	<u>\$329,375,658</u>	<u>\$389,868,557</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$741,141	\$1,550,248	\$2,291,389	\$278,496	\$1,440,189	\$1,718,685
Veterans	\$2,995,961	\$6,364,554	\$9,360,515	\$1,766,285	\$7,189,464	\$8,955,749
Clergy	\$3,000	\$4,500	\$7,500	\$0	\$1,500	\$1,500
Agriculture Bldgs.	\$0	\$1,416,175	\$1,416,175	\$0	\$1,002,100	\$1,002,100
Agriculture Land	\$0	\$1,357,056	\$1,357,056	\$3,403	\$2,279,203	\$2,282,606
Paraplegic	\$0	\$27,213	\$27,213	\$26,000	\$305,790	\$331,790
Other Partial Exemptions	\$0	\$0	\$0	\$0	\$0	\$0
Wholly Exempt Property	\$6,110,300	\$22,411,648	\$28,521,948	\$11,607,300	\$15,323,191	\$26,930,491
Total County Exemptions	\$9,850,402	\$33,131,394	\$42,981,796	\$13,681,484	\$27,541,437	\$41,222,921
Total County Taxable Value	\$91,202,484	\$280,316,909	\$371,519,393	\$46,811,415	\$301,834,221	\$348,645,636

FINAL ROLL	<u>Village Barker</u>	<u>T O V Somerset</u>	<u>Total Somerset</u>	<u>Village Wilson</u>	<u>T O V Wilson</u>	<u>Total Wilson</u>
Land Value	\$2,565,550	\$26,050,400	\$28,615,950	\$6,324,050	\$60,348,200	\$66,672,250
Total Assessed Value	<u>\$20,175,773</u>	<u>\$790,242,071</u>	<u>\$810,417,844</u>	<u>\$61,753,863</u>	<u>\$242,660,401</u>	<u>\$304,414,264</u>
<u>EXEMPTIONS:</u>						
Aged 0 - 65	\$61,088	\$699,704	\$760,792	\$379,561	\$1,408,778	\$1,788,339
Veterans	\$495,262	\$2,280,204	\$2,775,466	\$1,837,472	\$5,822,414	\$7,659,886
Clergy	\$0	\$1,500	\$1,500	\$1,500	\$3,000	\$4,500
Agriculture Bldgs.	\$0	\$330,300	\$330,300	\$0	\$2,099,500	\$2,099,500
Agriculture Land	\$0	\$1,730,058	\$1,730,058	\$4,380	\$3,646,610	\$3,650,990
Paraplegic	\$36,800	\$127,660	\$164,460	\$143,550	\$195,463	\$339,013
Other Partial Exemptions	\$0	\$0	\$0	\$28,800	\$48,075	\$76,875
Wholly Exempt Property	\$4,286,600	\$694,904,364	\$699,190,964	\$13,390,451	\$3,674,773	\$17,065,224
Total County Exemptions	\$4,879,750	\$700,073,790	\$704,953,540	\$15,785,714	\$16,898,613	\$32,684,327
Total County Taxable Value	\$15,296,023	\$90,168,281	\$105,464,304	\$45,968,149	\$225,761,788	\$271,729,937

TOWN TAXABLE VALUE ANALYSIS 2010

FINAL ROLL	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA
LAND VALUE	\$64,106,710	\$36,002,700	\$222,037,555	\$197,500,778	\$81,412,050	\$66,070,570
TOTAL ASSESSED	<u>\$435,490,099</u>	<u>\$168,105,111</u>	<u>\$2,556,853,193</u>	<u>\$1,001,897,250</u>	<u>\$454,934,931</u>	<u>\$441,964,358</u>
<u>EXEMPTIONS:</u>						
AGED 0-65	\$1,883,210	\$1,649,339	\$1,530,442	\$0	\$2,682,821	\$2,459,978
VETERANS	\$8,083,427	\$4,211,146	\$15,942,474	\$22,333,279	\$11,171,692	\$6,202,822
CLERGY	\$3,000	\$0	\$6,000	\$6,000	\$6,000	\$4,500
AGRICUL BLDGS	\$997,700	\$453,500	\$3,255,000	\$1,221,975	\$1,366,800	\$30,000
AGRICUL LAND	\$4,552,419	\$3,649,900	\$1,745,491	\$1,839,583	\$4,835,096	\$512,103
PARAPLEGIC	\$429,213	\$557,950	\$0	\$0	\$478,219	\$552,894
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$102,623,374	\$3,013,500	\$1,736,468,300	\$88,953,525	\$49,953,104	\$158,600,800
TOTAL TOWN EXEMPTIONS	\$118,572,343	\$13,535,335	\$1,758,947,707	\$114,354,362	\$70,493,732	\$168,363,097
TOTAL TOWN TAXABLE VALUE	\$316,917,756	\$154,569,776	\$797,905,486	\$887,542,888	\$384,441,199	\$273,601,261

FINAL ROLL	PENDLETON	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON
LAND VALUE	\$113,326,400	\$86,031,980	\$66,568,600	\$28,615,950	\$134,397,886	\$66,672,250
TOTAL ASSESSED	<u>\$513,036,519</u>	<u>\$414,501,189</u>	<u>\$389,868,557</u>	<u>\$810,417,844</u>	<u>\$1,001,208,129</u>	<u>\$304,414,264</u>
<u>EXEMPTIONS:</u>						
AGED 0-65	\$1,871,512	\$997,825	\$225,125	\$633,915	\$6,896,079	\$1,418,227
VETERANS	\$10,191,004	\$9,232,355	\$7,298,987	\$2,756,266	\$14,381,407	\$7,588,064
CLERGY	\$1,500	\$7,500	\$1,500	\$1,500	\$12,000	\$4,500
AGRICUL BLDGS	\$186,100	\$1,416,175	\$1,002,100	\$330,300	\$146,782	\$2,099,500
AGRICUL LAND	\$2,329,439	\$1,357,056	\$2,282,606	\$1,730,058	\$1,563,702	\$3,650,990
PARAPLEGIC	\$0	\$1,000	\$0	\$0	\$1,063,842	\$107,800
Other Partial Exemptions						
WHOLLY EXEMPT PROPERTY	\$44,511,000	\$28,521,948	\$26,698,165	\$699,190,964	\$166,417,999	\$17,065,224
TOTAL TOWN EXEMPTIONS	\$59,090,555	\$41,533,859	\$37,508,483	\$704,643,003	\$190,481,811	\$31,934,305
TOTAL TOWN TAXABLE VALUE	\$453,945,964	\$372,967,330	\$352,360,074	\$105,774,841	\$810,726,318	\$272,479,959

CITY & COUNTY TAXABLE VALUE ANALYSIS 2010

FINAL ROLL	CITY OF <u>LOCKPORT</u>	CITY OF <u>NIAGARA FALLS</u>	CITY OF <u>N.TONAWANDA</u>	COUNTY <u>TOTAL</u>
LAND VALUE	\$93,976,925	\$283,690,210	\$274,009,678	\$1,814,420,242
TOTAL ASSESSED	<u>\$749,017,566</u>	<u>\$2,312,430,108</u>	<u>\$1,421,118,703</u>	<u>\$12,975,257,821</u>
<u>EXEMPTIONS:</u>				
AGED 0-65	\$5,083,288	\$22,918,125	\$8,699,903	\$58,949,789
VETERANS	\$9,643,451	\$37,233,420	\$53,719,730	\$219,989,524
CLERGY	\$6,000	\$9,000	\$27,000	\$96,000
AGRICUL BLDGS	\$0	\$0	\$0	\$12,505,932
AGRICUL LAND	\$218,513	\$0	\$0	\$30,266,956
PARAPLEGIC	\$799,925	\$2,021,030	\$3,246,200	\$9,258,073
Other Partial Exemptions				
WHOLLY EXEMPT PROPERTY	\$97,497,630	\$974,772,803	\$167,289,423	\$4,361,577,759
TOTAL CITY EXEMPTIONS	\$113,248,807	\$1,036,954,378	\$232,982,256	\$4,692,644,033
TOTAL CITY TAXABLE VALUE	\$635,768,759	\$1,275,475,730	\$1,188,136,447	\$8,282,613,788

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2010 Assessment roll

	CAMBRIA	HARTLAND	LEWISTON	LOCKPORT	NEWFANE	NIAGARA	PENDLETON
1.... PUBLIC OWNERSHIP (UNLIMITED)							
New York State	\$5,300	\$204,800	\$1,460,598,800	\$1,375,900	\$203,600	\$82,715,900	\$1,432,200
Niagara County	\$62,988,300	\$0	\$1,075,000	\$18,772,600	\$1,068,400	\$0	\$27,100
City/Town/Village	\$2,208,700	\$616,800	\$16,981,900	\$2,636,400	\$8,065,100	\$2,184,600	\$5,899,822
School	\$11,609,600	\$0	\$149,059,600	\$2,985,500	\$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	\$16,740,000	\$0	\$168,000	\$37,748,400	\$0
Indian Res	\$0	\$0	\$9,500,000	\$0	\$0	\$0	\$0
Industrial Development Agencies	\$0	\$0	\$14,325,000	\$38,719,200	\$1,492,300	\$30,955,300	\$8,872,000
TOTAL UNLIMITED PUBLIC	\$76,812,100	\$821,600	\$1,668,280,300	\$65,447,700	\$28,782,300	\$153,979,200	\$42,013,622
2.... PRIVATE OWNERSHIP (UNLIMITED)							
Religious	\$5,979,200	\$1,455,000	\$15,097,500	\$5,296,300	\$8,762,800	\$2,372,800	\$5,493,100
Educ Corp,NonProf,Ment/Moral	\$14,915,200	\$369,700	\$7,236,500	\$11,985,360	\$4,770,300	\$1,677,400	\$450,000
Hospitals	\$0	\$0	\$14,250,000	\$0	\$4,040,200	\$0	\$0
Vet & Hist Org, Fire Dept.	\$1,436,100	\$325,200	\$4,033,700	\$1,478,700	\$2,483,700	\$571,400	\$845,900
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$27,570,300	\$150	\$0	\$0	\$0
TOTAL UNLIMITED PRIVATE	\$22,330,500	\$2,149,900	\$68,188,000	\$18,760,510	\$20,057,000	\$4,621,600	\$6,789,000
3.... PUBLIC OWNERSHIP (LIMITED)							
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000	\$0	\$0
Foreclosure, InRem	\$0	\$0	\$0	\$177,800	\$0	\$0	\$0
Housing Authority	\$709,000	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PUBLIC	\$709,000	\$0	\$0	\$177,800	\$49,000	\$0	\$0
4.... PRIVATE OWNERSHIP (LIMITED)							
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$65,535	\$53,916	\$0	\$1,507,315	\$1,064,804	\$445,535	\$44,515
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	\$3,060,000	\$0	\$0	\$0
Industrial Waste	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$2,815,034	\$53,916	\$0	\$4,567,315	\$1,064,804	\$445,535	\$44,515
GRAND TOTAL	\$102,666,634	\$3,025,416	\$1,736,468,300	\$88,953,325	\$49,953,104	\$159,046,335	\$48,847,137

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2010 Assessment roll

	PORTER	ROYALTON	SOMERSET	WHEATFIELD	WILSON	TOTAL TOWNS
1.... PUBLIC OWNERSHIP (UNLIMITED)						
New York State	\$12,730,000	\$2,300,200	\$495,800	\$3,822,400	\$1,431,600	\$1,567,316,500
Niagara County	\$0	\$197,600	\$0	\$389,600	\$1,000	\$84,519,600
City/Town/Village	\$3,130,700	\$875,100	\$1,684,200	\$3,511,708	\$2,386,900	\$50,181,930
School	\$5,357,500	\$15,180,400	\$6,781,500	\$3,861,700	\$10,276,300	\$248,679,500
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	\$59,412,400
Indian Res	\$0	\$247,500	\$0	\$0	\$0	\$9,747,500
Industrial Development Agencies	\$0	\$981,165	\$687,299,264	\$55,834,829	\$780,800	\$839,259,858
TOTAL UNLIMITED PUBLIC	\$22,624,000	\$20,175,665	\$696,310,764	\$125,073,737	\$14,876,600	\$2,915,197,588
2.... PRIVATE OWNERSHIP (UNLIMITED)						
Religious	\$4,485,650	\$3,747,600	\$1,810,300	\$6,452,570	\$1,038,600	\$61,991,420
Educ Corp,NonProf,Ment/Moral	\$238,300	\$175,400	\$530,200	\$10,948,650	\$313,700	\$53,610,710
Hospitals	\$0	\$0	\$0	\$2,156,150	\$0	\$20,446,350
Vet & Hist Org, Fire Dept.	\$951,100	\$1,440,700	\$539,700	\$3,465,650	\$792,800	\$18,364,650
Housing,Nursing Hm, Sr Cit Ctr	\$0	\$0	\$0	\$15,898,700	\$0	\$43,469,150
TOTAL UNLIMITED PRIVATE	\$5,675,050	\$5,363,700	\$2,880,200	\$38,921,720	\$2,145,100	\$197,882,280
3.... PUBLIC OWNERSHIP (LIMITED)						
Solar/Wind	\$0	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$0	\$0	\$0	\$0	\$0	\$177,800
Housing Authority	\$0	\$0	\$0	\$0	\$0	\$709,000
TOTAL LIMITED PUBLIC	\$0	\$0	\$0	\$0	\$0	\$935,800
4.... PRIVATE OWNERSHIP (LIMITED)						
RR Ceiling	\$0	\$0	\$0	\$0	\$0	\$0
Business Investment	\$222,898	\$243,626	\$0	\$3,155,894	\$43,524	\$6,847,562
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	\$7,006,100
Industrial Waste	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL LIMITED PRIVATE	\$222,898	\$1,391,126	\$0	\$5,355,894	\$43,524	\$16,004,561
GRAND TOTAL	\$28,521,948	\$26,930,491	\$699,190,964	\$169,351,351	\$17,065,224	\$3,130,020,229

Niagara County - WHOLLY EXEMPT PROPERTY ANALYSIS - 2010 Assessment roll

	LOCKPORT CITY	NIAG FALLS	N.TONAWANDA	TOTAL CITIES	TOTAL COUNTY
<u>1.... PUBLIC OWNERSHIP (UNLIMITED)</u>					
New York State	\$1,574,700	\$278,955,804	\$2,014,600	\$282,545,104	\$1,849,861,604
Niagara County	\$5,192,900	\$5,670,300	\$404,000	\$11,267,200	\$95,786,800
City/Town/Village	\$11,264,900	\$209,853,500	\$44,379,807	\$265,498,207	\$315,680,137
School	\$26,703,900	\$69,453,500	\$40,376,400	\$136,533,800	\$385,213,300
Special District Limit	\$0	\$0	\$0	\$0	\$54,969,100
OTB Racing	\$0	\$0	\$0	\$0	\$1,111,200
United States/URA/UDC	\$15,008,200	\$9,730,800	\$445,000	\$25,184,000	\$84,596,400
Indian Res	\$0	\$159,412,800	\$0	\$159,412,800	\$169,160,300
Industrial Development Agencies	\$4,356,100	\$110,089,425	\$11,246,000	\$125,691,525	\$964,951,383
TOTAL UNLIMITED PUBLIC	\$64,100,700	\$843,166,129	\$98,865,807	\$1,006,132,636	\$3,921,330,224
<u>2.... PRIVATE OWNERSHIP (UNLIMITED)</u>					
Religious	\$13,287,160	\$34,518,898	\$24,636,900	\$72,442,958	\$134,434,378
Educ Corp,NonProf,Ment/Moral	\$5,158,100	\$11,653,300	\$4,742,400	\$21,553,800	\$75,164,510
Hospitals	\$6,885,250	\$30,373,100	\$22,505,000	\$59,763,350	\$80,209,700
Vet & Hist Org, Fire Dept.	\$652,700	\$1,016,900	\$2,752,000	\$4,421,600	\$22,786,250
Housing,Nursing Hm, Sr Cit Ctr	\$6,606,570	\$15,148,800	\$3,333,000	\$25,088,370	\$68,557,520
TOTAL UNLIMITED PRIVATE	\$32,589,780	\$92,710,998	\$57,969,300	\$183,270,078	\$381,152,358
<u>3.... PUBLIC OWNERSHIP (LIMITED)</u>					
Solar/Wind	\$0	\$0	\$0	\$0	\$49,000
Foreclosure, InRem	\$116,600	\$1,656,000	\$138,900	\$1,911,500	\$2,089,300
Housing Authority	\$0	\$17,757,500	\$6,655,000	\$24,412,500	\$25,121,500
TOTAL LIMITED PUBLIC	\$116,600	\$19,413,500	\$6,793,900	\$26,324,000	\$27,259,800
<u>4.... PRIVATE OWNERSHIP (LIMITED)</u>					
RR Ceiling	\$0	\$6,262,825	\$0	\$6,262,825	\$6,262,825
Business Investment	\$630,300	\$8,259,287	\$2,923,518	\$11,813,105	\$18,660,667
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	\$1,020,500	\$2,665,100	\$9,671,200
Industrial Waste	\$0	\$0	\$381,000	\$381,000	\$381,000
TOTAL LIMITED PRIVATE	\$630,300	\$16,166,712	\$4,325,018	\$21,122,030	\$37,126,591
GRAND TOTAL	\$97,437,380	\$971,457,339	\$167,954,025	\$1,236,848,744	\$4,366,868,973

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 31

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

COUNTY TAX

<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.

SCHOOL TAX

<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

VILLAGE TAX

<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:
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	15,025*	22,524.99 (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	18,025*	25,525 (10% exemption)
Town of Royalton	12,025 (50% exemption)	
Town of Somerset	15,025*	22,524.99 (10% exemption)
Town of Wheatfield	18,025* (50% exemption)	25,525 (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	15,025 (50% exemption)	22,525 (10% exemption)
Medina Central	12,500 (50% exemption)	18,200 (20% exemption)
Newfane Central	18,025*	25,525 (10% exemption)
Niagara Wheatfield	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:	September – March 1

*Sliding Scale

STATUS OF MUNICIPAL OPTIONS IN REGARDS TO VETERANS EXEMPTIONS

MAXIMUM 458(A)

MUNICIPALITY	2011 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	17% MAXIMUM EXEMPT	25% MAXIMUM EXEMPT	27% MAXIMUM EXEMPT	50% MAXIMUM EXEMPT	52% MAXIMUM EXEMPT	ASSESSED VALUE	ASSESSED VETS EXEMPTION		
CAMBRIA	98.00	18,000	17,640	30,000	29,400	60,000	58,800	120,000	117,600	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	81.00	12,000	9,720	20,000	16,200	40,000	32,400	80,000	64,800	YES	n/a
LEWISTON (VLG)	81.00	12,000	9,720	20,000	16,200	40,000	32,400	80,000	64,800	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	98.00	18,000	17,640	30,000	29,400	60,000	58,800	120,000	117,600	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	98.00	18,000	17,640	30,000	29,400	60,000	58,800	120,000	117,600	YES	NO
PORTER	93.00	18,000	16,740	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
YOUNGSTOWN (VLG)	93.00	18,000	16,740	20,000	18,600	40,000	37,200	80,000	74,400	YES	NO
ROYALTON	100.00	12,000	12,000	20,000	20,000	40,000	40,000	80,000	80,000	YES	NO
SOMERSET	76.00	18,000	13,680	30,000	22,800	60,000	45,600	120,000	91,200	YES	YES
BARKER (VLG)	76.00	-	-	-	-	-	-	-	-	n/a	NO
WHEATFIELD	70.00	12,000	8,400	20,000	14,000	40,000	28,000	80,000	56,000	YES	YES
WILSON**	94.00	12,000	11,280	20,000	18,800	40,000	37,600	80,000	75,200	YES	NO
WILSON (VLG)	94.00	-	-	-	-	-	-	-	-	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	94.00	12,000	11,280	20,000	18,800	40,000	37,600	80,000	75,200	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.



NYS Office of Real Property Services

STAR Exemption Information

The enhanced or basic STAR exemption is the amount that your assessment will be reduced prior to the levy of school taxes. For example, if you own and live in a house that is assessed at \$150,000 and the enhanced STAR exemption for your municipality is \$50,000, the school taxes on your property would be paid on a taxable assessment of \$100,000 (\$150,000 - \$50,000 = \$100,000).

Niagara County 2010-2011 School Levy Year

Municipality	Enhanced Exemption	Basic Exemption	Date Certified
City of Lockport	\$54,090	\$27,000	4/9/2010
City of Niagara Falls	\$54,690	\$27,300	4/9/2010
City of North Tonawanda	\$60,100	\$30,000	4/9/2010
Town of Cambria	\$60,100	\$30,000	4/9/2010
Town of Hartland	\$53,490	\$26,700	4/9/2010
Town of Lewiston	\$50,480	\$25,200	4/9/2010
Town of Lockport	\$60,100	\$30,000	4/9/2010
Town of Newfane	\$58,300	\$29,100	4/9/2010
Town of Niagara	\$36,060	\$18,000	4/9/2010
Town of Pendleton	\$60,100	\$30,000	4/9/2010
Town of Porter	\$53,490	\$26,700	4/9/2010
Town of Royalton	\$60,100	\$30,000	4/9/2010
Town of Somerset	\$48,740	\$25,750	4/9/2010
Town of Wheatfield	\$42,670	\$21,300	4/9/2010
Town of Wilson	\$54,690	\$27,300	4/9/2010

The attached exemptions were determined using the latest data available. As more current data becomes available these exemptions are subject to change.

If in the future a revised exemption is determined which is five percent or more different than the exemption indicated, a new exemption will be recertified to that municipality.

Any recertification will occur before the last date allowed by law for the levy of school taxes.

Document last updated 4/12/2010

TAX MAPPING STATISTICS : 1991-2010
NIAGARA COUNTY REAL PROPERTY TAX SERVICES

Total Whole Property transfers by year:

These figures do not include partial transfer activity.

MUNICIPALITY	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
CAMBRIA	173	153	130	166	161	156	148	164	149	131	147	165	135	138	135	146	158	163	138	150
HARTLAND	113	104	121	147	144	120	133	128	126	85	136	108	132	104	105	112	143	128	106	122
LEWISTON	391	378	413	416	467	536	540	468	461	414	438	431	423	367	422	436	453	432	417	440
LOCKPORT	455	438	431	552	695	677	611	627	579	530	608	630	471	443	523	531	537	475	570	443
NEWFANE	238	247	275	327	306	315	306	307	294	273	271	294	297	280	233	233	307	262	281	274
NIAGARA	271	254	212	261	278	292	266	231	164	179	204	206	247	281	240	232	228	235	228	225
PENDLETON	161	167	160	168	147	161	201	187	163	177	174	194	174	159	148	157	139	188	180	147
PORTER	190	179	208	260	208	274	236	246	267	234	209	374	195	177	225	173	164	215	213	193
ROYALTON	273	180	223	282	266	236	257	265	243	199	215	227	224	205	218	224	238	217	173	193
SOMERSET	77	70	95	122	106	92	108	99	96	102	83	123	96	68	68	73	63	85	86	77
WHEATFIELD	379	407	450	594	471	498	578	602	617	565	514	519	640	500	427	399	668	655	455	735
WILSON	184	164	205	232	178	245	203	167	222	229	212	254	160	161	159	188	177	188	176	238
TOWN TOTALS	2905	2741	2923	3527	3427	3602	3587	3491	3381	3118	3211	3525	3194	2883	2903	2904	3275	3243	3023	3237
NIAGARA FALLS	1488	1661	1616	2345	2057	2763	2246	1914	2336	1807	1884	1750	1591	1836	2093	1672	1720	1529	1818	1945
NORTH TONAWANDA	743	727	756	906	983	1034	937	944	814	869	959	777	855	803	795	848	1000	886	1043	902
LOCKPORT	604	583	698	806	716	777	679	702	735	662	756	708	667	546	573	639	630	638	630	683
CITY TOTALS	2835	2971	3070	4057	3756	4574	3862	3560	3885	3338	3599	3235	3113	3185	3461	3159	3350	3053	3491	3530
TOTAL WHOLE TRANSFERS	5740	5712	5993	7584	7183	8176	7449	7051	7266	6456	6810	6760	6307	6068	6364	6063	6625	6296	6514	6767

Total Partial Transfers	210	297	407	424	545	441	424	460	490	409	512	463	465	481	472	661	661	515	683	695
GRAND TOTAL TRANSFERS	5950	6009	6400	8008	7728	8617	7873	7511	7756	6865	7322	7223	6772	6549	6836	6724	7286	6811	7197	7462
Percentage of splits	3.5%	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%

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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