

# NEED TO READ

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► Consumer alert: NYS DCP shares water safety tips

► Hochul: \$100 million state investment in law enforcement technology & equipment

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► Millions of New Yorkers consume cannabis; far fewer understand details, such as content and dosage

► Hoover Dairy & Cornell Cooperative Extension announce 'Fairly New' ice cream flavor winner

► National Grid offers safety & energy efficiency tips to keep customers cool & safe this summer

► Lewiston night at Artpark: Femmes of Rock founder Nina DiGregorio returns home to kickoff outdoor concert slate

► 'Thursdays on the Water' announces summer music lineup

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Niagara Frontier Publications and  
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2026 City and Village Tax Rates			
2026 CITY TAX			
			Rate
<b>CITY OF LOCKPORT</b>			
290900	EQ Rate 100 %	City Tax Rate	10.189590
<b>CITY OF NIAGARA FALLS</b>			
	HOMESTEAD		20.197155
291100	EQ Rate 45 %	NON-HOMESTEAD City Tax Rate	39.134393
<b>CITY OF NORTH TONAWANDA</b>			
291200	EQ Rate 44 %	City Tax Rate	17.023276
2026-27 VILLAGE TAX			
			Rate
<b>BARKER</b>			
293801	EQ Rate 52 %	Village Tax Rate	8.390000
<b>LEWISTON</b>			
292401	EQ Rate 40 %	Village Tax Rate	8.594858
<b>MIDDLEPORT</b>			
292201	EQ Rate 100 %	HARTLAND Village Tax Rate	7.383901
293601	EQ Rate 100 %	ROYALTON Village Tax Rate	7.383901
<b>WILSON</b>			
294201	EQ Rate 45 %	Village Tax Rate	10.446780
<b>YOUNGSTOWN</b>			
293401	EQ Rate 44 %	Village Tax Rate	7.812535

2026 Niagara County & Town Tax Rates			
			RATE
<b>CAMBRIA</b>			
292000	EQ. RATE 100%	County Tax Rate	4.700541
		Cambria Town Tax	1.152609
<b>HARTLAND</b>			
292289	EQ. RATE 100%	County Tax Rate	4.925752
		RD291 County Refuse	0.038854
		Hartland Town Tax - TOV	1.646800
		Hartland Town Tax - Village	1.646824
<b>LEWISTON</b>			
292489	EQ. RATE 40%	County Tax Rate	11.735129
		RD 291 County Refuse	0.097133
292401		Lewiston Town Tax - TOV	0.472560
		Lewiston Town Tax - Village	0.335158
<b>LOCKPORT</b>			
292600	EQ. RATE 100%	County Tax Rate	4.793647
		RD 291 County Refuse	0.038853
<b>NEWFANE</b>			
292800	EQ. RATE 43%	County Tax Rate	11.021703
<b>NIAGARA</b>			
293000	EQ. RATE 100%	County Tax Rate	4.681028
		Niagara Town Highway Tax-H	1.418146
		Niagara Town Highway Tax-N	1.471061
<b>PENDLETON</b>			
293200	EQ. RATE 50%	County Tax Rate	9.607246
		RD 291 County Refuse	0.077706
		Pendleton Highway Tax	0.561589
<b>PORTER</b>			
293489	EQ. RATE 44%	County Tax Rate	10.823535
		RD 291 County Refuse	0.088303
293401		Porter Town Tax TOV	2.767972
		Porter Town Tax Village	2.767967
<b>ROYALTON</b>			
293689	EQ. RATE 100%	County Tax Rate	4.847023
		RD 291 County Refuse	0.038853
293601		Royalton Town Tax - TOV	2.154971
		Royalton Town Tax - Village	1.082801
<b>SOMERSET</b>			
293889	EQ. RATE 52%	County Tax Rate	9.291389
		RD 291 County Refuse	0.074717
293801		Somerset Town Tax - TOV	2.666145
		Somerset Town Tax - Village	2.666197
<b>WHEATFIELD</b>			
294000	EQ. RATE 36%	County Tax Rate	13.117707
		RD 291 County Refuse	0.107925
<b>WILSON</b>			
294289	EQ. RATE 45%	County Tax Rate	10.542676
		Wilson Town Tax - TOV	3.398850
294201		Wilson Town Tax - Village	3.398851
<b>CITY OF LOCKPORT</b>			
290900	EQ. RATE 100%	County Tax Rate	4.979411
		RD 291 County Refuse	0.038853
<b>CITY OF NIAGARA FALLS</b>			
291100	EQ. RATE 45%	County Tax Rate	10.765806
		RD291 County Refuse	0.086340
<b>CITY OF N. TONAWANDA</b>			
291200	EQ. RATE 44%	County Tax Rate	10.935426
		RD291 County Refuse	0.088302

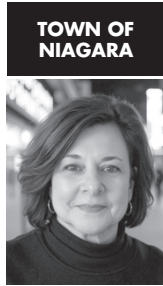
## Town of Niagara:

# Understanding the move to a single tax rate

The Town of Niagara is taking steps to eliminate its current two-tier property tax system and replace it with a single tax rate for both residential and business property owners. This change follows the town's comprehensive reassessment, which brought properties to full and fair assessed value, including commercial properties throughout the town.

The Town Board unanimously approved a new local law to rescind the existing homestead and non-homestead rate structure. The law would take effect when the town certifies its assessment roll on July 1.

Following last year's reassessment, the difference between the total taxable values



Sylvia Virtuoso  
Supervisor

for homestead and non-homestead properties was reduced to a minimal amount. That made it possible for the town to move toward one uniform tax rate. Although there was not enough time last year to complete the required process, including a public hearing, the Town Board chose to move forward this year in anticipation that the assessments would remain at 100% and support the transition to a single rate.

The Town of Niagara is currently the only town in Niagara County that still uses a two-tier tax rate system, aside from the City of Niagara Falls. Moving to a single rate will bring the town more in line with the rest of Niagara County's municipalities.

I am also sharing the tax rates for municipalities across Niagara County, so taxpayers can better understand the differences

among communities – including which municipalities are assessed at 100%; which have different tax rates; and which pay a separate refuse rate.

At this time, Town of Niagara residents do not pay a refuse tax, and our county tax rate remains among the lowest. However, as long as Republic Services remains open, the town will not need to levy a refuse tax. With Republic's eventual closure approaching, it is important for residents to understand that a refuse tax will likely become necessary in the future.

Wishing everyone a safe summer!

## Clerk's Corner

### Burns provides Town of Lewiston updates

The 2027 final assessment roll for the Town of Lewiston has been completed and a certified copy is now available for viewing until Oct. 1 in the Town of Lewiston Assessor's Office. The final roll may also be viewed online



Tamara Burns

at <https://www.niagaracounty.gov/realproperty/>.

•The Town Highway Department is no longer picking up loose grass clippings curbside. Please bag the clippings and place them at the curb for pick-up on your regular garbage collection day. Residents are allowed to place a total of five bags and/or cans out for collection each week. Grass clippings would be included in that total.

•Highway Department crews have started their paving schedule. Highway Superintendent Michael Weiss asks for your patience and regard for the workers safety while they are in your area. Any questions can be directed to the Highway Department at 716-754-8218.

#### Upcoming community events:

•Enjoy food, music and community at the Niagara County Italian

Festival on July 17-19 at Academy Park in Lewiston!

•The Upward Niagara Chamber of Commerce, located at 895 Center St., will host a blood drive through Connect Life, in the parking lot on Friday, July 17, from 10 a.m. to 3 p.m.

•The Sanborn Area Farm Museum Festival will be held July 25-26 and feature the tractor parade! There will be fun activities for kids and all ages!

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# Tribune/Sentinel

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