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► Celebrating July 4 & America 250

► Statewide preparations to improve travel on roads through holiday weekend

► Hot cars, real risk: AAA shares tips as extreme heat increases risk of hot car deaths

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

► Grand Island Independence Day celebration

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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

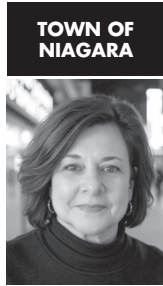
## Town of Niagara:

# 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 dif-



Sylvia Virtuoso  
Supervisor

ference between the total taxable values 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 munic-

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
292201		Hartland Town Tax - Village	1.646824
<b>LEWISTON</b>			
292489	EQ RATE 40%	County Tax Rate	11.735129
292401		RD 291 County Refuse	0.097133
		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
293401		RD 291 County Refuse	0.088303
		Porter Town Tax TOV	2.767972
		Porter Town Tax Village	2.767967
<b>ROYALTON</b>			
293689	EQ RATE 100%	County Tax Rate	4.847023
293601		RD 291 County Refuse	0.038853
		Royalton Town Tax - TOV	2.154971
		Royalton Town Tax - Village	1.082801
<b>SOMERSET</b>			
293889	EQ RATE 52%	County Tax Rate	9.291389
293801		RD 291 County Refuse	0.074717
		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
294201		Wilson Town Tax - TOV	3.398850
		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

palities 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!

## Dive into safety: Summer pool tips for everyone

By AAA of Western and Central New York

After a long winter, Western and Central New Yorkers are welcoming summer. Unfortunately, every year in the U.S., there are an estimated 4,500 unintentional drownings, according to the Centers for Disease Control, which reports 4,500 deaths due to drowning each year from 2020-22, 500 more per year compared to 2019. Drowning is also one of the leading causes of unintentional death in children between the ages of 1 and 9, while children ages 1-4 have the highest drowning rates. Most childhood drownings occur in swimming pools, even under supervision.

AAA Insurance has tips leading into pool season for parents and caregivers.

"When warmer weather arrives, many people look to cool off in the pool, but safety should always come first," said David Kirst, insurance manager at AAA Western and Central New York. "Pool owners and their guests should follow simple safety precautions to ensure swimming remains both safe and enjoyable for everyone."

### Have proper pool equipment

• Use a safety cover when your pool is not in use. Pool covers should tightly cover the entire pool so children or pets cannot

slip underneath.

• Surround your pool with a fence or other barrier.

• Keep your pool clean and clear. Keep children away from pool filters and other mechanical devices.

• Keep lifesaving equipment nearby. Life rings, floats or a reaching pole should be easily accessible.

### Learn and teach water safety skills

• Supervise children at all times. Have inexperienced swimmers swim stay with an adult in the pool and wear a U.S. Coast Guard-approved vest.

• Limit alcohol use. The CDC reports that alcohol is involved in 70% of all teen and adult deaths as-

sociated with water recreation.

• Regularly check the pool area for any potential accident hazards.

• Don't leave toys or floats in the pool when not in use. Kids may fall into the pool trying to reach them.

• Take CPR and first aid training or refresh your training. Those trainings save lives every year.

It's important to contact your insurance company and let your insurance agent know if you have a pool to make sure you have the right coverage. For more information, call your AAA insurance agent or visit your local branch. You can learn more at [www.AAA.com/Insurance](http://www.AAA.com/Insurance).

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