



Examining School District Expenses and Potential for Consolidation in Erie County

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Background	1
On Transparency	2
Overview of Erie County School District Spending	4
Administrative Costs	6
Potential Savings	7
Non-Financial Benefits of Consolidation	12
Financial Incentives	13
Conclusion & Recommendations	13
Appendix & Exhibits:	15
BOCES	15

Background

As the state with the seventh highest property tax burden in the nation,¹ New York homeowners have long been frustrated with the strain property taxes place on their bottom line. As such, property tax relief has been a favorite goal of New York's elected officials for years. Prominent relief policies include the basic and enhanced STAR rebate programs, the property tax cap passed in 2011, and more recently Governor Cuomo's local government efficiency and shared services initiatives.

Erie County has enthusiastically supported New York's efficiency and shared service initiatives by taking the lead to marshal city, village, and town governments to develop two shared service plans which built new or expanded efficiency programs for the benefit of Erie County residents. The 2015 Erie County-Wide Government Efficiency Plan,² a requirement of the Governor's Property Tax Freeze Credit Program, combined the efforts of 38 Erie County governments to submit an efficiency plan that saves Erie County residents approximately \$14-16 million annually. For the 2017 Erie County-Wide Shared Services Plan, Erie County government and its partners identified 22 new efficiency initiatives that, if implemented, would deliver approximately \$4.5 million in recurring savings to Erie County residents.³

Erie County has the 16th lowest tax rate of any county in New York State, has the lowest tax rate of any of the eight Western New York counties, and has remained under the New York State tax cap for each year of the tax cap's existence.⁴ While Erie County government pledges to engage with other local governments in the future to further reduce the local tax burden, unfortunately the vast majority of taxes levied in the entire county as a whole are not levied by the county government, cities, towns and villages. As will be described below, other entities with taxing power levy the vast majority of all taxes paid for in Erie County, and none of these entities were mandated by New York State government to participate as part of the 2017 shared services panels.

While County, Town, Village, and City leaders have stepped up to the plate to find and deliver savings to their residents, these entities only make up about one third of the \$1,754,204,822 total property tax levy in Erie County in 2017. Where is the rest of this levy going? Special use districts such as fire, sewer and lighting districts make up some of the gap, but the vast majority belongs to school districts. In fact, a full majority, 52%, of the property taxes levied in Erie County go to its 32 individual schools districts. A chart showing the tax levy in 2017 for every

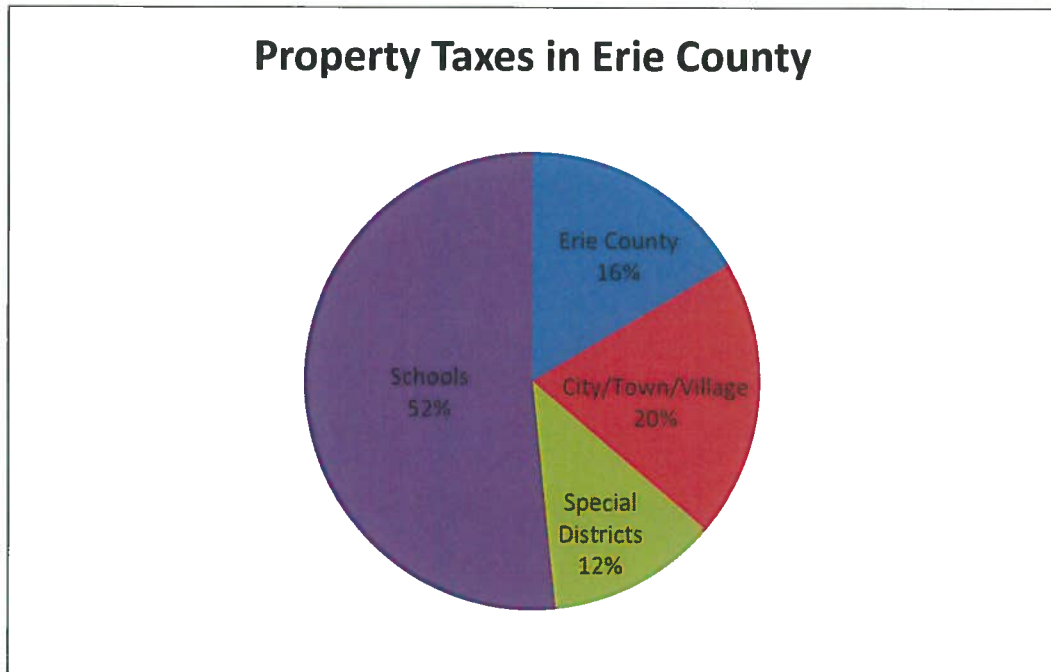
¹ Brinkley-Badgett, Constance. "Comparing average property taxes for all 50 states and D.C." *USA Today* (<https://www.usatoday.com/story/money/personalfinance/2017/04/16/comparing-average-property-taxes-all-50-states-and-dc/100314754/>), April 16, 2017.

² See Countywide Government Efficiency Plan Ok'd by New York State. (<http://www2.erie.gov/exec/index.php?q=press/countywide-government-efficiency-plan-okd-new-york-state>), October 21, 2015.

³ See Erie County-Wide Shared Services Plan. (<http://www2.erie.gov/sharedservices/sites/www2.erie.gov/sharedservices/files/uploads/ECW%20SSP%20Report%20Final.pdf>), September 2017.

⁴ See Exhibit 1 for a full ranking of New York State county full value tax rates

taxing entity (county, cities, towns, villages, school and other districts) in Erie County is attached to this report as Exhibit 6.



It's also worth noting that Erie County is uniquely supportive of local school districts in New York. Not only is Erie County one of the few counties to share sales tax revenue with local districts, providing school districts a combined total of \$136,719,349.14 for the period of July 1, 2016 to June 30, 2017,⁵ Erie County is also one of the counties that makes school districts whole for unpaid property taxes, at county taxpayer expense.

We believe that any serious effort to provide continued property tax relief needs to include an examination of school and other special district costs and possible savings. Specifically, we believe it is time to take a serious look at school district consolidation in Erie County. While not an easy or popular topic, this report will provide an overview of school district administrative expenditures throughout Erie County, potential savings from consolidation, and examples of three potential mergers.

On Transparency

In the process of preparing this report we began by gathering copies of every 2016-2017 school budget in Erie County, a task that should have taken a few hours on the internet. Unfortunately, we found that not to be the case. While not the main subject of this report, we felt it was important to share our findings.

⁵ Erie County Office of Real Property Tax Services

⁶ See Exhibit 2 for a full breakdown of Erie County sales tax revenue sharing per school district.

The laws of the State of New York are explicit about budget transparency. Education Law, §§ 1608, 1716, 2003, 2004 state that the board of education of every school district is required to give notice that a copy of their budget report may be obtained by any resident at each schoolhouse, public and free association library within the district and more importantly in our modern times, that a school district is also required to make the budget report available on the district's website, if they have one.

Last year, Governor Andrew Cuomo signed Assemblyman David Buchwald's legislation, **Assembly Bill A.7675A** to provide more financial transparency in school districts. This law was proposed by State Comptroller Thomas P. DiNapoli after his office's audit of school districts and BOCES revealed that a significant number of fiscal activities were conducted without transparency between the schools and their taxpayers. This law requires that each school district shows information about its reserve funds on its website, along with its annual budget and any multi-year fiscal plans adopted by the board of education or trustees.

A surprising number of school boards/school districts have done as little as possible to follow the spirit and in some cases the letter of these laws. It can be challenging for the public to know how their tax dollars are being spent because many school districts have decided to only publish bare-bones enacted budgets, if they publish them at all. Below are the issues we faced while collecting budget reports for local school districts:

- Some school districts only publish a general summary of their budget. The districts post these summaries on their websites in the weeks leading up to a budget vote and keep the same reports on the website long after the vote is over. These are not line item budget reports.
- Certain school districts only publish PowerPoint presentations from their community budget meetings online. These are also just summaries in PowerPoint format.
- We started collecting the budget reports in mid-January 2018 and what we noticed is that some schools at that point only posted full budget reports for the 2017-18 academic year and nothing from the year before. These reports were also just the "proposed" reports, not the approved ones. Using this information for our report would have prevented an accurate analysis.
- In the cases mentioned above where the districts only publish a proposed budget for the current year and not the year before, we were able to contact school business administrators by landline and ask them to email us a full budget report or a line item budget report for the previous year. In most cases they were very helpful and emailed us the information we needed. There were a couple of instances where the business administrators insisted that the budget information on their website is all they are allowed to give the public access to. Two of those districts were the Cheektowaga-Maryvale School District and Silver Creek Central School District. Maryvale's business office told us that we could drive to their office, look at a copy of their 2016-17 budget report onsite, but that we were not allowed to make copies of it or leave the district premises with it.
- Some of the schools that post proposed budget summaries on their websites, rather than the full budget reports, insist that the only way for the public to get access to their official adopted budget book is to submit a Freedom of Information Law (FOIL) request. This is an unnecessarily burdensome process for a member of the public.

Outside of our findings on consolidation, our experience in preparing this report shows the need for some simple reforms when it comes to school budget transparency in Erie County. A listing of all school districts and the how they publicize school district budget and other information as required by New York law is attached hereto as Exhibit 3.

Overview of Erie County School District Spending

Erie County, with a population of approximately 925,000 people is home to 32 individual school districts, 30 of which are wholly or mostly within the County.⁷ Just as Erie County is a “mini-state” home to rural, urban and suburban areas, its school districts share that same diversity. District sizes range from the massive urban Buffalo Public School District with 31,398 students to tiny rural North Collins with just 585 total students.⁸

As one would expect, major budgetary differences exist between districts as well. Buffalo Public Schools 2016-2017 budget was set at \$853,600,000, while North Collins 2016-2017 budgeted \$16,348,973 for the same school year. Total spending is not directly correlated to district size, however. There are significant differences in per student spending in similarly sized districts. Below are 5 relatively similarly sized districts with a wide range in total spending per student. A district with one of the lowest expenditures per student, East Aurora, spent only \$17,824.59 per student in the 2016-2017 school year, while Depew spent over \$23,000 per student—a 25% difference. It should be noted overall spending per student does not indicate the quality of education a student is receiving. For example, according to Buffalo Business First’s annual rankings of school districts, East Aurora was the highest ranked district in all of Western New York, while Depew was the 27th ranked even though East Aurora spent approximately \$6,000 less per student than Depew did.⁹

District	District Size (Students)	Expenditure per Student
East Aurora School District	1,777	\$17,824.59
Tonawanda City School District	1,716	\$18,538.74
Alden School District	1,607	\$21,102.12
Springville-Griffith Institute School District	1,708	\$22,086.26
Depew School District	1,781	\$23,855.60

⁷ See Exhibit 4 for a comparison to other similarly sized counties with as few as one consolidated school district.

⁸ See Exhibit 5 for a detailed listing and comparison of Erie County School Districts for the 2016-2017 school year.

⁹ Buffalo Business First. “Western New York School District Rankings.” June 9, 2017.

Overall in Erie County we see a wide spread in per student spending:

Five Lowest Spend Per Student

District Name	District Budget (2016-17)	Expenditure per Student
Frontier Central School District	\$78,601,595	\$16,467.96
Clarence Central School District	\$78,113,100	\$17,529.87
West Seneca School District	\$115,092,103	\$17,755.65
East Aurora School District	\$31,674,302	\$17,824.59
Lancaster School District	\$101,521,206	\$17,955.64

Five Highest Spend Per Student

District Name	District Budget (2016-17)	Expenditure per Student
Cheektowaga-Cleveland Hill School District	\$31,044,709	\$25,593.33
Lackawanna City School District	\$47,352,824	\$25,763.23
Cheektowaga-Sloan School District	\$34,396,049	\$26,377.34
Buffalo City School District	\$853,600,000	\$27,186.44
North Collins Central School District	\$16,348,973	\$27,946.96

Districts also vary dramatically in their wealth and thus how they generate revenue. New York State attempts to equalize school revenues by providing State Aid in inverse proportion to each school district's wealth and ability to raise local revenues for education. As a result, poorer districts rely on State Aid much more heavily than do wealthy districts. This equalization can be seen in the percentage of revenue raised as property tax levy by individual school districts, which varies between about 65% for the wealthiest districts including Williamsville and Orchard Park down to as little as 20% for the poorest districts like Lackawanna City Schools.

Looking at the data on school spending some important patterns emerge. Here are the three key takeaways:¹⁰

- Poorer districts generally spend more per pupil than wealthier districts. School districts where the property tax levy accounted for less than 50% of revenues spent an average of \$2,477 more per pupil (\$22,572 to \$20,095) than those districts whose property tax levy accounted for more than 50% of total revenues.

¹⁰ As one of the "Big 5," the Buffalo City School District is so dissimilar in size, structure and funding from small city, union free and central school districts that their inclusion in these three comparisons was deemed inappropriate.

- Smaller districts spend more per pupil than larger districts. The ten smallest school districts spent an average of \$3,844 more per pupil (\$23,494 to \$19,650) than the ten largest school districts. The ten largest school districts spent an average of \$19,069 per student while the ten smallest school districts spend an average of \$22,283 per student.
- The highest performing districts tend to be larger and spend less per pupil than other districts. The Top 10 school districts in Erie County (according to the previously cited Buffalo Business First rankings) had an average of 1,748 more students (3,921 to 2,173) and spent an average of \$3,307 less per student (\$19,665 to \$22,972) than the bottom 10 school districts in Erie County.

Administrative Costs

When examining school spending data in Erie County we took a particular interest in administrative costs. A reduction in administrative costs is the most obvious area of savings that could be generated through school consolidation without having any impact on teaching, school supervision, busing, or plant operations.

We calculated gross administrative costs for each district in the county by going through either a detailed 2016-2017 enacted budget, budget proposal, or (in some cases where neither was available) a 2016-2017 budget presentation document. In our calculations we excluded Board of Cooperative Educational Services (“BOCES”) payments,¹¹ Central Data Processing, Central Storeroom, Special Payments, insurance payments and School Supervision (which includes principals, vice principals, etc.). To ensure a level playing field, administrative benefits were also excluded as many districts do not break out fringe costs by budget section. Due to the differences in how each district laid out their budget documents, we cannot say authoritatively that all administrative costs were captured, though every effort was made to develop accurate figures. When in doubt we opted to exclude spending we could not clearly link to administrative spending. Our analysis is highly conservative in nature.

Like overall school spending, significant differences in expenditures were observed both in administrative spending as a percentage of school districts’ overall budgets and spending per student. At the high end, a number of districts appear to have spent close to 3% of their budgets on administrative costs with a handful spending over 3% on administration. At the lowest end, twelve districts spent less than 2% of their budgets on administration with Buffalo coming in as the lowest, spending only 0.93% of their budget on administration. Generally speaking, larger districts spent less on administration and smaller districts spent more. We found the median administrative cost per student in Erie County to be \$363.39.

¹¹ BOCES demonstrate a school district’s use of an existing shared service resource.

5 Highest

District Name	Gross Administrative Costs	Admin Cost per Student
Silver Creek Central School District	\$823,435	\$795.59
North Collins Central School District	\$458,999	\$784.61
Gowanda Central School District	\$838,219	\$704.98
Holland School District	\$571,036	\$656.36
Sloan School District	\$831,120	\$637.36

5 Lowest

District Name	Gross Administrative Costs	Admin Cost per Student
Hamburg Central School District	\$1,050,647	\$305.15
Williamsville School District	\$2,696,831	\$270.74
Lancaster School District	\$1,509,229	\$266.93
Clarence Central School District	\$1,152,453	\$258.63
Buffalo City School District	\$7,964,011	\$253.65

With administrative costs we saw even wider variances in spending per student than general costs. The district with the highest administration costs per student spent 313% more on administration than the district with the lowest administration costs per student.

Orchard Park, a district of nearly 5,500 students and the 4th highest ranking district in Western New York according to Buffalo Business First,¹² spent less overall on administration (\$1,454,601) than Grand Island, a district with less than 3,000 students (\$1,793,084). When looking at possible savings from district consolidation, administration stands out as an obvious area of potential savings.

Potential Savings

Using a conservative approach to calculate savings based only on a reduction in administrative costs, we based our estimates on larger example districts which we felt could serve as models for consolidated districts.

When reviewing the financial benefits of school consolidation, we also looked to a handful of studies produced on the topic over the past several years. Savings in these models cover the

¹² Buffalo Business First. "Western New York School District Rankings." June 9, 2017.

entire breadth of district expenses, not simply a reduction in administrative expenditures. The most frequently cited studies are a series of papers from 2001, 2005 and 2007 by William Duncombe and John Yinger from Syracuse University's Maxwell School Center for Policy Research.¹³ Their research focused primarily on smaller districts and yield variable savings estimates based on the size of the districts.¹⁴ According to their 2007 study, in the short term (10 years), annual savings are less due to various costs associated with consolidation. Duncombe and Yinger project short term savings over a ten-year horizon to be 31.5% for very small ~300 person district and 14.4% for larger ~1,500 student districts.¹⁵

Based on the work of Duncombe and Yinger, the following Erie County School Districts' consolidations would yield the greatest net savings (Districts under 2,000 students in order of greatest to least savings):

- North Collins Central School District – 585 students
- Holland School District – 870 students
- Silver Creek Central School District – 1,035 students
- Gowanda Central School District – 1,189 students
- Cheektowaga-Cleveland Hill School District – 1,213 students
- Attica Central School District – 1,278 students
- Cheektowaga-Sloan School District – 1,304 students
- Eden School District – 1,339 students
- Akron School District – 1,354 students
- Alden School District – 1,607 students
- Springville-Griffith Institute School District – 1,708 students
- Tonawanda City School District – 1,716 students
- East Aurora School District – 1,777 students
- Depew School District – 1,781 students

Additionally, Duncombe and Yinger found that over the long term, savings would be even greater. From the merger of two 300 student districts, two 900 student districts, and two 1,500 student districts, the percentage net cost savings for the three hypothetical consolidations would be 43.7%, 34.5% and 29.64%, respectively.¹⁶

We acknowledge that there a number of other studies which downplay the benefits of consolidation and even recommend that some large districts be broken up¹⁷, but we do not

¹³ Duncombe, W. and Yinger, J. "Does School District Consolidation Cut Costs." Syracuse Univ. Maxwell School of Citizenship and Public Affairs' Center for Policy Research, (<https://surface.syr.edu/cgi/viewcontent.cgi?article=1121&context=cpr>). 2001.

¹⁴ Duncombe and Yinger. "School District Consolidation: The Benefits and Costs." <http://www.aasa.org/SchoolAdministratorArticle.aspx?id=13218>

¹⁵ William Duncombe and John Yinger. "Does School District Consolidation Cut Costs". Syracuse Univ. Maxwell School of Citizenship and Public Affairs, page 364.

(<https://surface.syr.edu/cgi/viewcontent.cgi?article=1121&context=cpr>) January 2001.

¹⁶ William Duncombe and John Yinger. "Does School District Consolidation Cut Costs". American Education Finance Association, 2007 at 364.

¹⁷ Craig Howley, Jerry Johnson, and Jennifer Petrie. "Consolidation of Schools and Districts: What the Research Says and What it Means". Ohio University. National Education Policy Center. February 2011.

believe this research is applicable to Erie County or New York State. For one, districts that were found to be too large had 15,000 or more students, far outside the range of districts we recommend examining for consolidation. In addition, the research advises against large, state-wide consolidations as a measure to combat fiscal crisis, whereas in Erie County we are examining consolidation as a measure to improve efficiency and benefit students.

Case Study 1: Cheektowaga.

One possible example of a consolidation to consider is a merger of all or some of the five major districts in the Town of Cheektowaga. Cheektowaga, a town of approximately 88,000 residents, sends children to *eight* different school districts. These include the five major districts of Cheektowaga Central, Cheektowaga-Maryvale, Cheektowaga-Sloan (JFK), Cheektowaga-Cleveland Hill, and Depew Central, as well as Lancaster Central, West Seneca Central and Williamsville Central, which are adjacent and extend across town borders. This means that for all the children who reside in Cheektowaga, there are 8 school superintendents, 8 school chief financial officers, etc. representing them.

As the 13th largest town in all of New York State, Cheektowaga’s fractured school districts spread across a single geographically compact town appear to be good candidates for consolidation. Cheektowaga school districts have suffered declines in student enrollment over the past ten years, including Depew which saw a decline of 19.5%.^{18 19}

We believe that the opportunity exists to realize significant savings across the 5 major school districts by reducing administration costs alone – not cutting a single teacher, principal, janitor, bus driver or any other programmatic or educational cost. For example, if you were to combine the 5 major Cheektowaga districts you would have a single district with a total enrollment of 8,964 students that spent \$3,989,707 on administration. By comparison, the Williamsville School District has about 1,000 more students yet spent about \$1.3 million less on administration.

District	Current Admin Costs	Number of Students
Cheektowaga Central School District	\$846,413.00	2,291
Cheektowaga-Maryvale School District	\$873,571.00	2,268
Cheektowaga-Sloan School District	\$831,120.00	1,349
Cheektowaga-Cleveland Hill School District	\$667,771.00	1,261
Depew School District	\$770,832.00	1,795
Combined Cheektowaga-	\$3,989,707.00	8,964

¹⁸ New York State District Report Card Accountability and Overview Report 2006-2007. <https://data.nysed.gov/files/reportcards/archive/2006-07/AOR-2007-140707030000.pdf>

¹⁹. "Fast Facts and Figures on Erie County Schools 2016-2017". Erie County Association of School Boards.

Depew		
Williamsville Central School District	\$2,696,831.00	9,972
<i>Potential Savings</i>	<i>\$1,292,876.00</i>	

While consolidating these districts would create a much larger, centralized district than the hypothetical merger of two 1,500 student districts as examined by Duncombe and Yinger, Duncombe and Yinger found “significant cost savings, between 5 and 18 percent,” in the case of administrative costs for all scenarios.²⁰ Furthermore, in Duncombe and Yinger’s 2005 follow-up report to the 2001 report, they found “doubling district enrollment cuts administrative costs per pupil by more than two fifths.”²¹ While some may consider these to be modest savings, every penny matters.

Therefore, even in districts where the size of the merged student body would not reduce most operating or capital expenses, significant savings could be realized from the merged administrative operations, thereby justifying an examination of potential consolidation of all or some districts in Cheektowaga.

Research from Duncombe and Yinger also shows significant non-administrative long-term savings as well. Per the 2007 Duncombe and Yinger study, the merger of the town’s five small (~1,500-2,000 students) districts would generate short term annual savings of **\$27,467,147.50** over the first ten years of consolidation and annual savings of **\$56,460,247.70** over a 30 year horizon. That is a significant level of savings for Cheektowaga taxpayers.

Case Study 2: Eden and North Collins School Districts.

An excellent 2009 State University of New York at Buffalo Regional Institute (“UBRI”) Policy Brief identified a number of districts as relevant to the consolidation discussion, and specifically proposes the merging of the Eden and North Collins School Districts as one of 20 proposals in the seven county region.²² According to the UBRI report, a merger of these two districts would generate annual savings of 20%.²³ With a combined 2016-2017 budget of \$43,718,204, that would lead to annual savings of \$8,743,640.80.

Just looking at administration costs, the slightly larger Iroquois Central School District spent \$177,725 less in administration costs than the Eden and North Collins districts in 2016-2017. Just as in Cheektowaga there are appreciable savings to be generated just from the consolidation of administrative functions. North Collins, with the highest per student administration cost in the county, is the natural beneficiary of this merger.

²⁰ Duncombe and Yinger, page 28 (see also Table 7).

²¹ William Duncombe and John Yinger. “Does School District Consolidation Cut Costs”. Syracuse Univ. Maxwell School of Citizenship and Public Affairs, November 2005, page 21.

²² The State University of New York at Buffalo Regional Institute. “School Limits: Probing the Boundaries of Public Education.” (<http://ubwp.buffalo.edu/ubri/wp-content/uploads/sites/3/2014/12/School-Limits-Probing-the-Boundaries-of-Public-Education-Policy-Brief.pdf>), 2009

²³ “School Limits: Probing the Boundaries of Public Education.” page 4

District	Current Admin Costs	Number of Students
Eden	\$703,302.05	1,391
North Collins	\$458,999.00	638
Combined Eden-North Collins	\$1,162,301.05	2,029
Iroquois Central School District	\$984,576.00	2,264
<i>Potential Savings</i>	<i>\$177,725.05</i>	

Case Study 3: Alden and Akron School Districts.

Another merger of two smaller rural districts to consider is the consolidation of the Alden and Akron school districts.

District	Current Admin Costs	Number of Students
Alden	\$825,731.00	1,455
Akron	\$758,185.00	1,726
Combined Alden-Akron	\$1,583,916.00	3,181
Sweet Home School District	\$1,146,947.00	3,237
<i>Potential Savings</i>	<i>\$436,969.00</i>	

With slightly fewer students than the Sweet Home School District (which does not have especially low admin costs per student) a combined Alden-Akron school district could save nearly \$500,000 a year in administrative costs.

Per the 2007 Duncombe and Yinger consolidation study the merger of these two districts would be projected to save 14.4% annually over ten years, or \$9,346,891 per year.

The Consolidation Process

Article 37 of New York State Education Law lays out the process by which two or more school districts can be merged.²⁴ Per Article 37, local school board members may present a petition with at least 100 or more signatures from school district residents triggering a school consolidation vote. Once the petitions are certified by the New York State Commissioner of Education, the Commissioner is then required to call a vote of the residents of the affected districts to approve or disapprove the merger.

This is a complicated process and one that has often failed in recent New York State history. A perceived or real lack of public support for the merger voting process appears to be the main challenge. A 2014 policy brief by the New York State Association of School Business Officials

²⁴ <https://law.justia.com/codes/new-york/2015/edn/title-2/article-37/1802/>

studied the dozens of merger votes that have failed in New York State since 2010 and came to some important conclusions. They identify the following core obstacles:²⁵

- Fear of losing local identity
- Perception that communities are incompatible and that one may benefit more than the other
- Higher costs and increase in property tax
- More time required for transportation
- Job security for district employees
- Natural tendency to resist change

For the most part these challenges could be overcome through an educational campaign to address district residents' concerns and misperceptions. As we will note below, generous financial incentives from New York State are likely to eliminate any concerns about higher costs and increases in property tax rates, and in the long term significant savings can be incurred through the merger of districts with less than 2,000 students.

Non-Financial Benefits of Consolidation

Beyond the financial benefits of consolidation, school mergers could also improve student opportunities. Merged districts could be better resourced to provide an array of extra services to their student population. Examples of programs that could be developed or expanded by larger, merged districts include:

- Gifted and talented programs
- Career Pathways and internships
- Improved Special Education Services
- Expanded AP Courses
- Family Support Centers

Districts with low student populations might be hard pressed to have enough students to warrant the creation of these kinds of programs, or to have the resources to implement them. A larger district with a larger student population could have the scale to launch these initiatives.

In the example of expanded AP course offerings, for the current 2017-2018 school year Williamsville Schools currently offer 60 total AP classes to their students while the five previously discussed Cheektowaga Districts (Central, Maryvale, Sloan, Cleveland Hill, & Depew) offer a *combined* 21 AP classes.²⁶

²⁵ New York State Association of School Business Officials, "Why Do School District Mergers Fail: A Policy Brief with Recommendations" April 2014.

²⁶ College Board AP Course Ledger. <https://apcourseaudit.inflexion.org/ledger/>

Financial Incentives

Beyond short and long term direct savings for potential district consolidations there are major financial incentives for consolidation offered by the New York State as part of its annual school aid package. Section 3602(14) of New York State Education Law provides for two forms of incentive aid to school districts that reorganize into more efficient units. For school districts that reorganize after July 1, 2007, "Incentive Operating Aid" is available for 14 years beginning with the first school year of operation as a reorganized district. For the first 5 years after consolidation, the new district is eligible for a 40% increase in aid from New York State. After those first five years, aid is reduced by 4% a year until it zeros out after 15 years.²⁷ That is a significant long-term financial incentive for consolidated districts and could be used to entirely eliminate the costs often associated with school consolidation, or to enhance programming for students. This aid is available to any district that undertakes reorganization, and there is no cap.

Beyond this direct aid incentive, there is a second capital incentive that provides an additional 30% of funding for new capital projects undertaken within 10 years of reorganization. This funding is in addition to the excising capital aid offered to all districts.

Thanks to this offer from New York State, Erie County schools are especially well positioned to benefit from consolidation.

Conclusion & Recommendations

Since 2015, county, town, city and village governments have undertaken a formalized process to develop shared services plans and initiatives to save their residents millions of dollars in annual costs, directly contributing to the control of property tax growth. Even factoring in special districts, local municipalities still only represent a minority of the total property tax collection in Erie County.

Erie County's 32 school districts have a total enrollment of 118,023 students across 212 schools at total cost of \$2.625 billion (combined operating budgets) of which about \$906 million is born by local taxpayers in the form of property taxes—52% of the total property taxes collected. In stark contrast, the similarly sized Mecklenburg County, North Carolina (2017 population estimate of 1,076,837) has just one school district. The Charlotte-Mecklenburg School District has a total enrollment of 147,157 students across 107 schools at a total cost of \$1.378 billion of which just over \$413 million is raised via property taxes. In other words, Erie County's school districts have 29,134 fewer students, yet nearly double the total number of schools (105 more) and total budget expense (\$1.248 billion more). While we do not advocate for or believe a consolidation of all Erie County school districts into one single county-wide district is a reasonable or realistic objective, reducing the number of school districts through consolidation—especially those districts under 2,000 students—is a reasonable and realistic objective that demands serious consideration.

²⁷ 2016-2017 State Aid Handbook, page 22. https://stateaid.nysed.gov/publications/handbooks/handbook_2016.pdf

We believe there are at least two obvious possibilities for consolidation; a unified Cheektowaga-Depew school district, and a smaller consolidation of the Eden and North Collins school districts, as proposed by the UBRI. We also recommend examining a consolidation of the Alden and Akron school districts.

As it stands, initiating school district consolidation is a daunting task in New York State. We propose the following options to make consolidation, where appropriate, a viable option:

- New York State should require school districts and special-use districts to participate in future rounds of shared service planning or in a permanent shared service panel, organized at the county level. School districts should appoint a voting board member, rather than an administrator to the panel.
- Every individual school district should review the possibility of consolidation on a regular basis, especially if the district is facing continued declining student enrollment.
- New York State should amend Article 37 of New York State Education Law to at the very least eliminate the requirement that the public in all individual school districts in a proposed merger area vote to approve the merger, and instead move to a single unified vote of the residents of the proposed area. Other possible amendments would include allow a voter referendum to initiate school consolidation rather than just school board action, or even to empower county shared service panels to initiate merger votes.

Beyond consolidation, our research showed the need for some simple reforms in school budget transparency. We propose the following in response to the challenges encountered in the preparation of this report:

- New York State should require every district to publish fully detailed budget books for at least the current and the previous school year. This will give taxpayers an idea of how their tax dollars were used the year before and how they will be used during the new academic year.
- The state should require that every district use a more uniform and detailed format to create their annual budget reports. A model budget book that we found exceedingly helpful and well laid out was the Ken-Ton Consolidated School District.²⁸ This detailed and highly readable budget book should be a model for other districts.
- The state should perform random audits of school district websites to make sure districts are properly posting full, enacted budget books for the past two years.

For ease of access, the Erie County government website could serve as a useful central hosting site for all Erie County school district budgets and the county stands ready to assist in this project.

²⁸ <http://ktufsd.org/Page/16307>

While New York State saw a large wave of consolidation after the 2nd World War and again between 1952 and 1962, there has been little consolidation since then despite major changes in population, demographics, transportation, and technology. Given the significant savings that could be generated, as well as access to large increases in state aid, school consolidation promises to be a win for both taxpayers and students.

Appendix & Exhibits:

BOCES

Many leaders in education in Western New York will rightfully point to the Boards of Cooperative Educational Services or BOCES as a prime example of school district's already tackling shared services. For this reason we excluded any BOCES payments from the calculation of administrative costs, because these payments represent existing shared service efficiency. Erie 1 BOCES and Erie 2-Chautauqua Cattaraugus BOCES provide a number of critical shared services to districts beyond just technical and vocational training including labor library and media services and technology support. Erie 1 BOCES has also developed saving for school district through a health benefits cooperative. An expansion of that program to include other fringe benefits could yield major savings for school districts. As an alternative or in addition to district consolidation an expansion of BOCES shared service programming is worth reviewing.

EXHIBIT

1

2018 Survey of New York State County Property Tax Rates (per Thousand)

County	Full Value Tax Rate	County	Full Value Tax Rate
County of Saratoga	\$2.29	County of Jefferson	\$7.15
County of Otsego	\$2.43	County of Schenectady	\$7.24
County of Hamilton	\$2.48	County of Lewis	\$7.34
County of Rockland	\$3.05	County of Schuyler	\$7.46
County of Putnam	\$3.09	County of Broome	\$7.59
County of Westchester	\$3.21	County of Oswego	\$7.70
County of Essex	\$3.26	County of Wayne	\$7.75
County of Dutchess	\$3.54	County of Livingston	\$8.21
County of Orange	\$3.84	County of Sullivan	\$8.27
County of Albany	\$3.88	County of St. Lawrence	\$8.35
County of Warren	\$3.98	County of Cayuga	\$8.44
County of Ulster	\$4.30	County of Chautauqua	\$8.44
County of Seneca	\$4.43	County of Steuben	\$8.44
County of Franklin	\$4.62	County of Monroe	\$8.99
County of Greene	\$4.66	County of Tioga	\$9.09
County of Erie	\$4.94	County of Wyoming	\$9.11
County of Onondaga	\$5.06	County of Madison	\$9.33
County of Columbia	\$5.14	County of Schoharie	\$9.66
County of Delaware	\$5.53	County of Orleans	\$10.05
County of Herkimer	\$5.62	County of Genesee	\$10.13
County of Rensselaer	\$5.85	County of Chenango	\$10.59
County of Clinton	\$5.97	County of Fulton	\$10.76
County of Ontario	\$6.31	County of Nassau	\$11.94
County of Yates	\$6.46	County of Montgomery	\$12.35
County of Tompkins	\$6.57	County of Cattaraugus	\$12.65
County of Oneida	\$6.74	County of Allegany	\$14.98
County of Chemung	\$6.86	County of Cortland	\$15.17
County of Washington	\$6.86	New York City	\$20.39
County of Niagara	\$7.11	County of Suffolk	N/A

EXHIBIT

2

2016-2017 Sales Tax Distribution to Erie County School Districts

District	Jul-Sept 16	Oct-Dec 16	Jan-Mar 17	Apr-Jun 17	Total
Akron Central School District	\$310,920.18	\$297,031.05	\$285,984.63	\$279,081.42	\$1,173,017.28
Alden Central School District	\$466,890.21	\$485,666.60	\$441,609.05	\$430,949.32	\$1,825,115.18
Amherst Central School District	\$853,992.47	\$844,149.34	\$812,755.91	\$793,137.29	\$3,304,035.01
Attical Central School District	-	-	-	-	-
Buffalo City School District	\$11,033,977.52	\$11,045,920.70	\$10,635,131.07	\$10,378,416.23	\$43,093,445.52
Cheekowaga Central School District	\$592,723.48	\$594,998.60	\$572,870.94	\$559,042.76	\$2,319,635.78
Cheekowaga-Cleveland Hill School District	\$378,087.18	\$376,188.51	\$362,198.26	\$353,455.38	\$1,469,929.33
Cheekowaga-Maryvale School District	\$592,331.91	\$605,306.15	\$582,795.14	\$568,727.42	\$2,349,160.62
Cheekotwaga-Sloan School District	\$388,823.39	\$399,589.51	\$384,729.00	\$375,442.25	\$1,548,584.15
Clarence Central School District	\$1,332,299.69	\$1,313,191.44	\$1,264,354.58	\$1,233,835.09	\$5,143,680.80
Depew School District	\$533,016.89	\$531,286.21	\$511,527.97	\$499,180.51	\$2,075,011.58
East Aurora School District	\$513,949.48	\$513,678.59	\$494,575.16	\$482,636.92	\$2,004,840.15
Eden Central School District	\$404,714.35	\$394,646.98	\$379,970.26	\$370,798.38	\$1,550,129.97
Frontier Central School District	\$1,373,745.41	\$1,382,460.86	\$1,331,047.89	\$1,298,918.58	\$5,386,172.74
Gowanda Central School District	\$196,167.94	\$191,914.17	\$184,776.97	\$180,316.77	\$753,175.85
Grand Island Central School District	\$835,623.40	\$833,247.99	\$802,259.94	\$782,894.69	\$3,254,026.02
Hamburg Central School District	\$1,008,831.53	\$995,908.66	\$958,871.38	\$935,725.79	\$3,899,337.36
Holland Central School District	\$239,448.79	\$249,029.62	\$239,768.33	\$233,980.72	\$962,227.46
Iroquois Central School District	\$682,128.50	\$677,453.07	\$652,258.96	\$636,514.48	\$2,648,355.01
Kenmore-Tonawanda School District	\$2,087,588.64	\$2,063,332.06	\$1,986,597.88	\$1,938,644.63	\$8,076,163.21
Lackawanna City School District	\$627,395.50	\$651,984.06	\$627,737.13	\$612,584.57	\$2,519,701.26
Lake Shore Central School District	\$678,659.83	\$676,185.67	\$651,038.70	\$635,323.68	\$2,641,207.88
Lancaster Central School District	\$1,661,863.57	\$1,671,949.57	\$1,609,770.68	\$1,570,913.44	\$6,514,497.26
North Collins Central School District	\$182,939.10	\$183,355.55	\$176,536.67	\$172,275.37	\$715,106.69
Orchard Park Central School District	\$1,419,317.27	\$1,391,784.63	\$1,340,024.93	\$1,307,678.90	\$5,458,805.73
Pioneer Central School District	\$42,319.44	\$52,338.34	\$50,391.91	\$49,175.54	\$194,225.23
Silver Creek Central School District	-	-	-	-	-
Springville-Griffith Institute School District	\$494,110.62	\$485,967.27	\$467,894.44	\$456,600.20	\$1,904,572.53
Sweet Home Central School District	\$915,160.11	\$903,604.59	\$870,000.03	\$848,999.63	\$3,537,764.36
Tonawanda City School District	\$482,687.67	\$480,433.88	\$462,566.80	\$451,401.18	\$1,877,089.53
West Seneca Central School District	\$1,875,141.08	\$1,862,165.04	\$1,792,912.14	\$1,749,634.13	\$7,279,852.39
Williamsville Central School District	\$2,880,588.69	\$2,880,357.98	\$2,773,239.05	\$2,706,297.54	\$11,240,483.26
TOTALS	\$35,085,443.84	\$35,035,126.69	\$33,706,195.80	\$32,892,582.81	\$136,719,349.14

EXHIBIT

3

Online Accessibility of School District Budgets

School District	Posted Full Enacted 2016-2017 Budget Report Online	Posted Incomplete 2016-17 Budget Information Online	District Did Not Post Any 2016-17 Budget Information Online	Posted Full Enacted 2017-2018 Budget Online
Akron School District	✓			✓
Alden School District	✓			✓
Amherst School District			✓	
Attica Central School District		✓		
Buffalo City School District	✓			✓
Cheekowaga Central School District		✓		
Cheekowaga-Cleveland Hill School District	✓			✓
Cheekowaga-Maryvale School District			✓	✓
Cheekowaga-Sloan School District	✓			✓
Clarence Central School District		✓		
Depew School District	✓			✓
East Aurora School District		✓		
Eden School District		✓		
Frontier Central School District		✓		
Gowanda Central School District	✓			
Grand Island School District	✓			✓
Hamburg Central School District		✓		
Holland Central School District	✓			✓
Iroquois Central School District		✓		
Kenmore-Tonawanda School District		✓		✓
Lackawanna City School District			✓	✓
Lake Shore Central School District			✓	
Lancaster School District	✓			✓
North Collins Central School District		✓		✓
Orchard Park School District			✓	✓
Pioneer Central School District		✓		
Silver Creek Central School District		✓		
Springville-Griffith Institute School District		✓		
Sweet Home School District		✓		
Tonawanda City School District		✓		
West Seneca School District		✓		
Williamsville School District	✓			✓

Notes: The information below is solely based on our experience gathering 2016-17 budget information from Erie County School Districts from January 15, 2018 to February 16, 2018.

EXHIBIT

4

Comparison of Number of School Districts in American Communities; Effect on Local Property Taxes

County	Number of School Districts	2010 Population	Population Change Since 2000	National Rank for Local Property Taxes (Among 1,824 American Counties)
Erie County, New York	32	919,040	-31,525	6
Fairfax County, Virginia	2	1,080,726	111,977	1,000
Marion County, Indiana	11	888,158	27,704	525
Montgomery County, Maryland	1	971,777	98,436	1,003
Pima County, Arizona	16	980,263	136,517	985
Mecklenburg County, North Carolina	1	919,628	224,174	654

Sources: National Center for Educational Statistics; Erie County Association of School Boards; United States Census Bureau; The Tax Foundation, Washington D.C.

EXHIBIT

5

2016-2017 Erie County School District Data

District	District Budget *	Gross Admin Costs **	Percentage of Budget as Admin Costs	Erie County Property Tax Levy ***	Percentage of Budget as Levy ***	Total Schools *	District Size ****	Total Cost per Student	Admin Cost per Student
Akron School District	\$30,997,862	\$758,185	2.45%	\$7,762,795	25.04%	3	1,354	\$22,894	\$560
Alden School District	\$33,911,106	\$825,731	2.43%	\$13,335,716	39.33%	3	1,607	\$21,102	\$514
Amherst School District	\$55,650,245	\$1,252,137	2.25%	\$33,990,162	61.08%	4	2,815	\$19,769	\$445
Attica Central School District	\$27,409,724	\$684,892	2.50%	\$30,831	0.11%	3	1,278	\$21,447	\$536
Buffalo City School District	\$853,600,000	\$7,964,011	0.93%	\$70,322,758	8.24%	57	31,398	\$27,186	\$254
Cheektowaga Central School District	\$40,648,348	\$846,413	2.08%	\$23,306,729	57.34%	4	2,074	\$19,599	\$408
Cheektowaga-Cleveland Hill School District	\$31,044,709	\$667,771	2.15%	\$12,060,755	38.85%	3	1,213	\$25,593	\$551
Cheektowaga-Maryvale School District	\$42,168,145	\$873,571	2.07%	\$20,369,120	48.30%	4	2,094	\$20,138	\$417
Cheektowaga-Sloan School District	\$34,396,049	\$831,120	2.42%	\$15,236,351	44.30%	4	1,304	\$26,377	\$637
Clarence Central School District	\$78,113,100	\$1,152,453	1.48%	\$45,286,096	57.98%	6	4,456	\$17,530	\$259
Depew School District	\$42,486,829	\$770,832	1.81%	\$17,370,360	40.88%	3	1,781	\$23,856	\$433
East Aurora School District	\$31,674,302	\$840,209	2.65%	\$19,144,742	60.44%	3	1,777	\$17,825	\$473
Eden School District	\$27,369,231	\$703,302	2.57%	\$13,697,577	50.05%	3	1,339	\$20,440	\$525
Frontier Central School District	\$78,601,595	\$2,245,177	2.86%	\$37,808,501	48.10%	6	4,773	\$16,468	\$470
Gowanda Central School District	\$29,938,210	\$838,219	2.80%	\$2,087,651	6.97%	3	1,189	\$25,179	\$705
Grand Island School District	\$60,977,971	\$1,793,084	2.94%	\$32,281,396	52.94%	5	2,865	\$21,284	\$626
Hamburg Central School District	\$66,006,811	\$1,050,647	1.59%	\$35,324,513	53.52%	6	3,443	\$19,171	\$305
Holland School District	\$18,140,000	\$571,036	3.15%	\$6,592,643	36.34%	2	870	\$20,851	\$656
Iroquois Central School District	\$47,980,609	\$984,576	2.05%	\$28,044,842	58.45%	6	2,229	\$21,526	\$442
Kenmore-Tonawanda School District	\$157,110,733	\$2,247,814	1.43%	\$82,390,410	52.44%	12	6,687	\$23,495	\$336
Lackawanna City School District	\$47,352,824	\$971,043	2.05%	\$9,294,293	19.63%	4	1,838	\$25,763	\$528
Lake Shore Central School District	\$56,507,751	\$1,114,835	1.97%	\$17,055,165	30.18%	5	2,355	\$23,995	\$473
Lancaster School District	\$101,521,206	\$1,509,229	1.49%	\$49,472,993	48.73%	7	5,654	\$17,956	\$267
North Collins Central School District	\$16,348,973	\$458,999	2.81%	\$5,249,933	32.11%	2	585	\$27,947	\$785
Orchard Park School District	\$94,632,633	\$1,454,601	1.54%	\$60,170,654	63.58%	6	4,657	\$20,321	\$312
Pioneer Central School District	53,912,416	\$826,292	1.53%	\$1,669,064	3.10%	4	2,344	\$23,000	\$353
Silver Creek Central School District	23,914,583	\$823,435	3.44%	\$4,648	0.02%	3	1,035	\$23,106	\$796
Springville-Griffith Institute School District	\$37,723,340	\$870,419	2.31%	\$14,662,533	38.87%	4	1,708	\$22,086	\$510
Sweet Home School District	\$75,885,288	\$1,146,947	1.51%	\$44,033,641	58.03%	6	3,142	\$24,152	\$365
Tonawanda City School District	\$31,812,474	\$848,488	2.67%	\$11,449,561	35.99%	6	1,716	\$18,539	\$494
West Seneca School District	\$115,092,103	\$2,265,785	1.97%	\$58,942,391	51.21%	12	6,482	\$17,756	\$350
Williamsville School District	\$183,015,606	\$2,696,831	1.47%	\$117,227,513	64.05%	13	9,961	\$18,373	\$271

* Source: Erie County Association of School Boards 2016-2017 Fast Facts and Figures

** Omitted: BOCES payments, Central Data Processing, Central Storeroom, School Supervision, Insurance/Benefits

*** Source: Erie County Real Property Tax Services. In districts that cross county lines, only Erie County's portion of property tax levy is included.

**** Source: New York State Department of Education

EXHIBIT

6



Abstract of Village Taxes

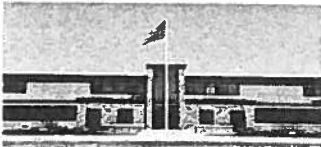
2016-2017

	Tax Type	Parcel Count	Taxable Valuation	Tax Rate	Levy Amount
Akron	Village Tax	1,263	137,641,485	6.390000	879,529.62
Alden	Village Tax	869	150,448,697	5.876322	884,085.09
	Garbage		945.00	192.400000	181,818.00
Angola	Village Tax	932	77,086,795	5.940000	457,895.59
	Garbage		910	200.000000	182,000.00
Blasdell	Village Tax	1,153	66,971,819	19.830000	1,328,051.77
Depew (Cheektowaga)	Village Tax	4,097	472,786,429	12.022456	5,684,053.81
	Sewer		3,136	37.900000	118,854.40
	Sewer Total		285,308,894	0.525455	149,917.30
Depew (Lancaster)	Village Tax	2,627	282,034,595	12.267812	3,459,947.09
	Sewer		3,200	37.900000	121,280.00
	Sewer Total		336,446,791	0.536179	180,396.20
East Aurora	Village Tax	2,593	213,966,211	17.409960	3,725,143.41
Farnham	Village Tax	207	11,868,319	9.954000	118,137.25
Gowanda (Erie)	Village Tax	369	19,278,671	20.330000	391,935.56
Gowanda (Cattaraugus)	Village Tax	829	40,632,268	16.670000	677,340.48
Hamburg	Village Tax	3,769	324,110,403	20.422809	6,619,244.20
Kenmore	Village Homestead	5,361	244,336,141	29.518200	7,212,363.12
	Village Non-Homestead	302	40,846,075	51.273400	2,094,317.25
	Water Frontage		240,988.25	0.020000	4,820.02
Lancaster	Village Tax	4,326	459,049,748	10.122877	4,646,903.73
North Collins	Village Tax	542	38,158,433	13.102634	499,975.97
	Garbage		523	137.660000	71,996.18
Orchard Park	Village Tax	1,149	146,612,169	4.010000	587,915.22
	Garbage		978	165.000000	161,370.00
Sloan	Village Tax	1,585	104,042,479	10.887870	1,132,800.37
Springville	Village Tax	1,653	101,457,449	16.780000	1,702,455.87
Williamsville (Amherst)	Village Tax	2,108	369,341,364	4.531900	1,673,818.40
	Sewer		394,338,095	1.047200	412,951.09
Williamsville (Cheektowaga)	Village Tax	18	1,810,731	4.396000	7,959.97



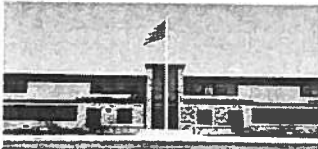
Abstract of School Taxes 2016-2017

RECEIVER		CODE	VALUATION	TAX SPREAD	TAX RATE / 1000
ALDEN CENTRAL SCHOOL DISTRICT #1		142001			
		AC-1			
Alden	Debra A. Crist		586,845,834	10,076,507.99	17.170622
Lancaster	Diane M. Terranova		51,529,522	931,362.05	18.074339
Marilla	Sandra M. Conrad		55,382,884	2,211,531.60	39.931680
Newstead	Sandra M. Conrad		6,672,439	116,314.65	17.432104
Total Warrant			\$13,335,716.29		
AKRON CENTRAL SCHOOL DISTRICT		145601			
		AKC1			
Alden	Debra A. Crist		9,665,657	152,096.03	15.735716
Clarence	Nancy C. Metzger		4,954,296	77,959.39	15.735716
Newstead	Dawn D. Izydorczak		471,522,779	7,532,739.54	15.975346
Total Warrant			\$7,762,794.96		
AMHERST CENTRAL SCHOOL DISTRICT		142201			
		AM-1			
Amherst	Marjory Jaeger		1,507,114,943	33,990,162.25	22.553132
Total Warrant			\$33,990,162.25		
SWEET HOME CENTRAL SCHOOL DISTRICT		142207			
		AM-7			
Amherst	Marjory Jaeger	Hmstd	936,718,109	13,993,271.19	14.938615
Amherst	Marjory Jaeger	Non-Hmstd	1,007,683,412	24,261,906.85	24.076914
Tonawanda	Marguerite Greco	Hmstd	122,016,196	4,147,881.89	33.994519
Tonawanda	Marguerite Greco	Non-Hmstd	30,217,025	1,630,580.98	53.962327
Total Warrant			\$44,033,640.91		
ATTICA CENTRAL SCHOOL DISTRICT		562201			
		ATT1			
Wales	Tammy Burry		737,900	30,284.46	41.041413
Wales	Tammy Burry	Library	737,900	546.85	0.741118
Total Warrant			\$30,831.31		
EAST AURORA UNION FREE DISTRICT #1		142401			
		AU-1			
Aurora	Martha L. Librock		489,243,511	18,545,875.10	37.907248
Colden	Martha L. Librock		1,746,158	57,166.00	32.738160
Elma	Patricia A. King		1,654,643	541,701.00	327.382402
Total Warrant			\$19,144,742.10		
CHEEKTOWAGA CENTRAL SCHOOL DISTRICT #1		143001			
		CH-1			
Cheektowaga	Vickie L. Dankowski		1,396,725,806	23,306,729.14	16.686689
Total Warrant			\$23,306,729.14		
UNION FREE SCHOOL DISTRICT #2 (MARYVALE)		143002			
		CH-2			
Cheektowaga	Vickie L. Dankowski		1,121,274,141	20,369,119.87	18.166048
Total Warrant			\$20,369,119.87		
UNION FREE SCHOOL DISTRICT #3 (CLEV-HILL)		143003			
		CH-3			
Cheektowaga	Vickie L. Dankowski		443,218,224	12,060,755.03	27.211776
Total Warrant			\$12,060,755.03		



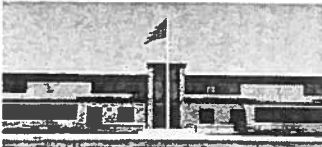
Abstract of School Taxes 2016-2017

RECEIVER		CODE	VALUATION	TAX SPREAD	TAX RATE / 1000
<u>UNION FREE SCHOOL DISTRICT #9 (SLOAN)</u>		<u>143009</u>			
		CH-9			
Cheektowaga	Vickie L. Dankowski		441,600,112	14,206,024.33	32.169431
West Seneca	Jacqueline A. Felser		12,811,251	1,030,326.64	80.423578
Total Warrant				\$15,236,350.97	
<u>CLARENCE CENTRAL SCHOOL DISTRICT</u>		<u>143201</u>			
		CLC1			
Amherst	Marjory Jaeger		97,654,565	1,552,300.56	15.895832
Clarence	Nancy C. Metzger		2,844,595,099	41,147,938.55	14.465306
Lancaster	Diane M. Terranova		54,888,584	835,785.72	15.226950
Newstead	Dawn D. Izydorczak		119,170,105	1,750,071.27	14.685489
Total Warrant				\$45,286,096.10	
<u>SPRINGVILLE-GRIFFITH INSTITUTE</u>		<u>143801</u>			
		CNC1			
Aurora	Martha L. Librock		678,327	30,271.15	44.626192
Boston	Laurie Pfeffer		49,993,783	921,513.30	18.432558
Colden	Laurie Pfeffer		75,833,092	2,922,668.18	38.540802
Collins	Laurie Pfeffer		36,275,315	1,042,635.73	28.742293
Concord	Laurie Pfeffer		232,590,266	8,964,215.39	38.540802
Sardinia	Laurie Pfeffer		24,877,053	781,229.44	31.403617
Total Warrant				\$14,662,533.19	
<u>DEPEW UNION FREE SCHOOL</u>		<u>143007</u>			
		DUFC			
Cheektowaga	Vickie L. Dankowski		563,627,139	12,022,271.71	21.330186
Lancaster	Diane M. Terranova		238,192,197	5,348,088.19	22.452827
Total Warrant				\$17,370,359.90	
<u>EDEN CENTRAL SCHOOL DISTRICT #1</u>		<u>144001</u>			
		EC-1			
Boston	Mary Jo Hultquist		111,587,054	2,311,548.03	20.715199
Concord	Mary Jo Hultquist		5,461,664	236,564.32	43.313598
Eden	Mary Jo Hultquist		334,003,604	9,945,992.39	29.778099
Evans	Lynn M. Krajacic		47,534,619	974,101.04	20.492455
North Collins	Mary Jo Hultquist		10,350,485	229,371.36	22.160446
Total Warrant				\$13,697,577.14	
<u>FRONTIER CENTRAL SCHOOL DISTRICT #4</u>		<u>144804</u>			
		FR-4			
Eden	Catherine A. Rybczynski		1,077,034	23,951.00	22.237924
Hamburg	Catherine A. Rybczynski		1,407,090,810	37,784,550.42	26.852958
Total Warrant				\$37,808,501.42	
<u>GRAND ISLAND CENTRAL SCHOOL DISTRICT</u>		<u>144601</u>			
		GIC1			
Grand Island	Patricia A. Frentzel		1,690,817,285	32,281,396.41	19.092185
Total Warrant				\$32,281,396.41	
<u>GOWANDA CENTRAL SCHOOL DISTRICT</u>		<u>047201</u>			
		GOC1			
Collins	Community Bank		90,996,199	2,055,689.58	22.590939
Collins	Community Bank	Library	90,996,199	31,643.47	0.347747
North Collins	Community Bank		20,213	313.27	15.498435
North Collins	Community Bank	Library	20,213	4.82	0.238570
Total Warrant				\$2,087,651.14	



Abstract of School Taxes 2016-2017

RECEIVER		CODE	VALUATION	TAX SPREAD	TAX RATE / 1000
<u>HAMBURG CENTRAL SCHOOL DISTRICT</u>		<u>144801</u>			
		HC-1			
Boston	Catherine A. Rybczynski		292,316,402	6,116,740.59	20.925068
Eden	Catherine A. Rybczynski		5,913,308	177,871.03	30.079785
Hamburg	Catherine A. Rybczynski		704,916,814	25,604,524.25	36.322760
Orchard Park	Catherine A. Rybczynski		95,193,544	3,425,377.38	35.983295
Total Warrant			\$35,324,513.25		
<u>HOLLAND CENTRAL SCHOOL DISTRICT</u>		<u>145001</u>			
		HDC1			
Aurora	Martha L. Librock		5,612,863	198,198.58	35.311494
Colden	June E. McArthur		46,750,443	1,424,999.18	30.480977
Concord	June E. McArthur		303,702	9,256.84	30.479999
Holland	June E. McArthur		215,330,992	3,281,689.97	15.240212
Sardinia	June E. McArthur		27,821,012	690,987.53	24.836894
Wales	June E. McArthur		29,453,306	987,510.41	33.527999
Total Warrant			\$6,592,642.51		
<u>IROQUOIS CENTRAL SCHOOL DISTRICT #1</u>		<u>144201</u>			
		IRC1			
Aurora	Martha L. Librock		20,078,254	812,202.40	40.451844
Elma	Patricia A. King		54,221,461	19,013,598.93	350.665559
Lancaster	Diane M. Terranova		11,254,113	181,652.01	16.140944
Marilla	Dawn Pearce		127,398,945	4,572,779.64	35.893387
Wales	Melinda Eaton		89,918,281	3,464,609.00	38.530641
Total Warrant			\$28,044,841.98		
<u>LANCASTER CENTRAL SCHOOL DISTRICT #1</u>		<u>145201</u>			
		LC-1			
Cheektowaga	Vickie L. Dankowski		349,507,409	5,658,438.97	16.189754
Elma	Patricia A. King		673,432	251,864.24	374.001000
Lancaster	Diane M. Terranova		2,567,976,886	43,562,689.95	16.963817
Total Warrant			\$49,472,993.16		
<u>LAKE SHORE CENTRAL EVANS-BRANT SCHOOLS</u>		<u>144401</u>			
		LSC1			
Brant	Barbara Daniel		96,100,974	1,924,687.92	20.027767
Eden	Lynn M. Krajacic		2,556,213	65,593.90	25.660577
Evans	Lynn M. Krajacic		853,104,688	15,064,883.55	17.658892
Total Warrant			\$17,055,165.37		
<u>NORTH COLLINS CENTRAL SCHOOL DISTRICT #1</u>		<u>145801</u>			
		NCC1			
Brant	Lock Box		27,507,793	655,667.23	23.835690
Collins	Lock Box		6,417,706	212,603.00	33.127569
Concord	Lock Box		14,051,811	624,196.33	44.421059
Eden	Lock Box		619,208	18,910.30	30.539496
Evans	Lynn M. Krajacic		6,114,953	128,514.38	21.016413
North Collins	Lock Box		158,843,372	3,610,041.73	22.727053
Total Warrant			\$5,249,932.97		



Abstract of School Taxes 2016-2017

RECEIVER		CODE	VALUATION	TAX SPREAD	TAX RATE / 1000
ORCHARD PARK CENTRAL SCHOOL #1		146001			
		OPC1			
Aurora	Martha L. Librock		28,124,798	1,342,528.43	47.734687
Boston	Remy C. Orffeo		108,298,290	2,135,263.34	19.716501
Elma	Patricia A. King		1,257,088	518,239.70	412.254118
Hamburg	Catherine A. Rybczynski		101,562,728	3,475,971.16	34.224870
Orchard Park	Remy C. Orffeo		1,423,583,630	48,266,620.06	33.905012
West Seneca	Jacqueline A. Felser		97,733,889	4,432,031.80	45.347953
Total Warrant			\$60,170,654.49		
PIONEER CENTRAL SCHOOL DISTRICT #1		048401			
		PC-1			
Holland	Lock Box		630,400	8,595.03	13.634247
Holland	Lock Box	Library	630,400	165.34	0.262273
Sardinia	Lock Box		73,314,843	1,628,999.14	22.219227
Sardinia	Lock Box	Library	73,314,843	31,304.47	0.426991
Total Warrant			\$1,669,063.98		
SILVER CREEK CENTRAL SCHOOL DISTRICT #1		064601			
		SCC1			
Brant			223,989	4,572.22	20.412709
Brant		Library	223,989	75.57	0.337354
Total Warrant			\$4,647.79		
KENMORE-TONAWANDA UNION FREE		146401			
		UNF1			
Tonawanda	Marguerite Greco		1,673,147,441	82,390,409.59	49.242767
Total Warrant			\$82,390,409.59		
WILLIAMSVILLE CENTRAL SCHOOL DISTRICT		142203			
		WMC3			
Amherst	Marjory Jaeger		5,416,843,125	104,125,738.24	19.222587
Cheektowaga	Vickie L. Dankowski		6,226,985	108,615.90	17.442775
Clarence	Nancy C. Metzger		743,940,299	12,993,159.10	17.465325
Total Warrant			\$117,227,513.24		
WEST SENECA CENTRAL SCHOOL DISTRICT		146801			
		WSC1			
Cheektowaga	Vickie L. Dankowski		470,068,024	8,115,374.70	17.264256
Hamburg	Catherine A. Rybczynski		22,486,749	732,475.54	32.573652
Orchard Park	Remy C. Orffeo		59,660,233	1,925,189.48	32.269225
West Seneca	Jacqueline A. Felser		1,116,033,866	48,169,350.85	43.161191
Total Warrant			\$58,942,390.57		
CITY OF TONAWANDA SCHOOL DISTRICT		141600			
		TCSD			
Tonawanda	Joseph M. Hogenkamp		653,133,955	11,449,561.02	17.530188
Total Warrant			\$11,449,561.02		

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
CITY OF BUFFALO				
1402	County Library Purpose	6,713,382,885.00	0.531403	3,567,515.38
1402	County Service Tax	6,713,382,885.00	5.925119	39,777,599.79
Total County Tax			6.456522	43,345,115.17
City Tax 2016-2017				
140200	Homestead	4,233,609,629.00	8.957691	37,923,367.00
140200	Non-Homestead	2,338,795,306.00	13.405994	31,353,875.00
Total City Tax		6,572,404,935.00		69,277,242.00
140200	City Sewer Rent 2016-2017	7,289,251,409.00	1.653119	12,050,000.00
School Tax 2016-2017				
140200	Homestead	4,312,244,867.00	8.927067	38,495,697.00
140200	Non-Homestead	2,339,703,374.00	13.603032	31,827,060.00
Total School Tax		6,651,948,241.00		70,322,757.00
<u>City of Buffalo Special Districts</u>				
02002	Erie County Sewer			
	Unit Count	339.00	90.000000	30,510.00
	Second Value	2,027.00	3.770000	7,641.79
	Capital Value	26,562,000.00	0.419128	11,132.88
Total County Sewer				49,284.67
CITY OF LACKAWANNA				
1409	County Library Purpose	474,912,083.00	0.558149	265,071.70
1409	County Service Tax	474,912,083.00	6.207761	2,948,141.05
Total County Tax			6.765910	3,213,212.75
City Tax 2016-2017				
140900	Homestead	338,841,524.00	16.459848	5,577,280.00
140900	Non-Homestead	139,911,719.00	34.669440	4,850,661.00
Total City Tax				10,427,941.00
School Tax 2016-2017				
140900	Homestead	356,320,762.00	13.782708	4,911,065.00
140900	Non-Homestead	140,181,579.00	31.269815	4,383,452.00
Total School Tax				9,294,517.00
<u>City of Lackawanna Special Districts</u>				
09992	ECSD 6 Sanitary Sewer			
	Unit Value	17,819.00	90.000000	1,603,710.00
	Second Value	490,909.00	3.770000	1,850,726.93
	Capital Value	608,663,048.00	0.428059	260,544.60
09993	ECSD 6 Storm Sewer			
	Capital Value	604,678,594.00	0.093126	56,312.97
	Maintenance Value	540,242,744.00	1.429857	772,469.90
CITY OF TONAWANDA				
1416	County Library Purpose	628,693,468.00	0.449738	282,747.04
1416	County Service Tax	628,693,468.00	5.559313	3,495,104.20
Total County Tax			6.009051	3,777,851.24
141600	City Tax 2017	638,136,760.00	17.741170	11,321,293.22
141600	School Tax 2016-2017	488,402,832.00	17.530188	8,561,793.91

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
TOWN OF ALDEN				
1420	County Library Purpose	583,592,069.00	0.440012	256,782.09
1420	County Service Tax	583,592,069.00	5.008091	2,922,682.37
Total County Tax			5.448103	3,179,464.46
142001	General Fund Village	146,027,581.00	1.638259	239,231.00
142089	General Fund Town Only	431,121,419.00	0.984570	424,468.94
142089	Highway Fund Town Only	431,121,419.00	0.544891	234,913.73
Total Village Tax			1.638259	239,231.00
Total Town Tax			1.529461	659,382.67
1420	School Relevy			386,664.94
142001	Village Relevy			38,019.13
Town of Alden Special Districts				
20019	Fire Protection	462,393,628.00	1.638026	757,411.76
20030	Water District 1			
	Unit Count	115.00	20.000000	2,300.00
	Second Value	11,186.00	0.150009	1,677.90
	Maintenance Value	18,427,473.00	0.105459	1,943.42
20031	Water District 1	6,072.42	0.119994	728.68
20050	Sewer District	59.00	821.033898	48,440.77
20055	Sewer District 1 Pt 1	4,550.00	1.000000	4,550.00
20060	Water District 2	8,243.00	0.017271	142.61
20062	Water District 2	87.00	34.283163	2,982.36
20072	Water District 3	1,355.00	17.284871	23,414.40
20080	Water District 4			
	Unit Count	392.00	134.283163	52,637.76
	Second Value	38,088.00	0.233205	8,882.14
20081	Water 4 2nd/3rd Frt			
	Unit Count	25,678.80	0.152435	3,913.55
	Second Value	32,002.70	0.037609	1,203.58
20082	Water 5 Out of District	5,083.00	1.000000	5,083.00
20083	Water 9 Out of District	135.00	1.000000	135.00
20090	Refuse Collection	2,518.00	170.969023	430,502.46
20100	Exchange St Water			
	Unit Count	41.00	200.000000	8,200.00
	Second Value	3,916.50	1.250000	4,895.63
	Maintenance Value	7,500,700.00	2.165758	16,244.72
20101	Exchange Water X F			
	Unit Count	3,159.75	0.750000	2,369.82
	Second Value	6,123.46	0.250000	1,530.88
20110	Zoeller Rd Water			
	Unit Count	33.00	200.000000	6,600.00
	Second Value	3,300.00	1.250000	4,125.00
	Maintenance Value	5,052,600.00	2.138240	10,803.68
20111	Zoeller Water X Frnt			
	Unit Count	1,647.88	0.750000	1,235.91
	Second Value	2,377.68	0.250000	594.43
20498	ECSD4 Flat Usage Fee	18.00	190.000000	3,420.00

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
20500	EC 4 Out of District Sewer			
	Second Value	2,519.00	0.700000	1,763.30
	Capital Value	8,844,800.00	0.061290	542.10
	Maintenance Value	8,844,800.00	0.312598	2,764.88
20501	EC 4 Out of District Sewer	13,675.00	2.450000	33,503.75
20600	General Lighting District	456,163,059.00	0.163867	74,749.83
20800	Periwinkle Lighting District	9,507,800.00	0.063106	600.01
TOWN OF AMHERST				
1422	County Library Purpose	8,828,290,947.00	0.475571	4,198,478.93
1422	County Service Tax	8,828,290,947.00	5.155104	45,510,761.69
Total County Tax			5.630675	49,709,240.62
142201	General Fund Williamsville	373,478,261.00	5.531888	2,066,040.03
142289	General Fund Amherst	8,427,285,966.00	2.932937	24,716,697.23
142289	Highway Fund Town	8,427,285,966.00	1.021856	8,611,472.63
Total Village Tax			5.531888	2,066,040.03
Total Town Tax			3.954793	33,328,169.86
1422	School Relevy			3,207,997.72
142201	Village Relevy			42,963.52
Town of Amherst Special Districts				
22020	Eggertsville FD 6	1,119,182,776.00	1.207126	1,350,995.25
22021	Snyder FD 7	1,434,439,961.00	1.028110	1,474,762.01
22022	Fire District 1	56,385,593.00	0.863051	48,663.72
22023	Fire District 2	259.00	4,474.906985	1,159.00
22024	Fire District 3	12,048,171.00	0.857368	10,329.71
22025	Fire District 4	10,494,697.00	0.880294	9,238.41
22026	Ellicott Creek Fire District 9	794,654,318.00	1.014294	806,013.65
22027	North Amherst Fire District 10	78,116,710.00	3.706947	289,574.60
22028	Getzville Fire District 11	1,802,233,283.00	0.819762	1,477,403.60
22029	Swormville Fire District 12	422,516,442.00	1.305778	551,712.93
22030	East Amherst Fire District 13	1,403,019,489.00	0.624110	875,637.97
22031	Main Transit Fire District 14	1,246,444,088.00	0.859434	1,071,237.04
22032	Park Club Fire District 15	33,929,550.00	0.969751	32,903.20
22033	Williamsville Fire District 16	301,827,538.00	0.874506	263,950.23
22035	North Bailey Fire District 18	224,646,942.00	1.774185	398,565.17
22390	Water District 15c			
	Unit Count	2,108,909.00	0.273136	576,018.74
	Second Value	981,262,425.82	0.000294	288,496.69
	Capital Value	8,649,990,958.00	0.033296	288,007.46
22501	Garbage District	34,649.00	180.185502	6,243,386.56
22573	Consolidated Sewer A/CSSD			
	Second Value	483,858.00	0.300000	145,157.40
	Capital Value	9,063,063,975.00	0.342809	3,106,898.89
22574	Consolidated Sewer A/CSSD	3,543,442.00	3.617259	12,817,547.01
22575	Consolidated Sewer B/CSSD			
	Unit Count	39,859.00	0.104322	4,158.20
	Second Value	54,802.00	0.300000	16,440.60
	Capital Value	164,552,066.00	0.342809	56,409.38
22578	Consolidated Sewer C/CSSD			
	Unit Count	11,900.00	0.087271	1,038.54
	Capital Value	42,198,457.00	0.286735	12,100.23

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
22580	Consolidated Sewer D/CSSD			
	Second Value	290,474.00	0.104322	30,302.83
	Capital Value	1,374,000,000.00	0.342809	471,019.57
22581	Consolidated Sewer D/CSSD	10,120.00	0.300000	3,036.00
22600	Pretreatment Surcharge	276,703.00	1.000000	276,703.00
22745	Consolidated Drainage District			
	Second Value	242,175,574.18	0.010066	2,437,741.09
	Capital Value	8,481,115,891.00	0.079037	670,321.62
	Maintenance Value	8,479,614,191.00	0.110861	940,058.69
22749	Exm Consolidated Drainage District			
	Second Value	30,973,653.00	0.010066	311,780.80
	Capital Value	2,334,104,528.00	0.079037	184,480.58
	Maintenance Value	343,312,603.00	0.110861	38,060.00
22773	EC Sewer District 5			
	Second Value	3,058.00	1.000000	3,058.00
	Capital Value	7,212,951.00	0.059840	431.63
	Maintenance Value	6,485,528.00	0.446372	2,894.95
22774	ECSD5 Flat Usage Fee	25.00	125.000000	3,125.00
22777	EC Sewer District 5 Lat 4			
	Second Value	4,396.00	1.000000	4,396.00
	Capital Value	37,289,699.00	0.059840	2,231.38
	Maintenance Value	36,165,799.00	0.446372	16,143.43
22778	ECSD5 Flat Usage Fee	200.00	125.000000	25,000.00
22779	EC Sewer 5	635.00	1.000000	635.00
22780	EC Sewer 5 District Lat1			
	Second Value	810.00	1.000000	810.00
	Capital Value	2,727,598.00	0.059840	163.22
	Maintenance Value	2,727,598.00	0.446372	1,217.52
22781	ECSD5 Flat Usage Fee	2.00	125.000000	250.00
22870	EC 5 User Charge	2,976.00	4.400000	13,094.40
22873	ECSD 5 Latiuser Charge	3,225.00	4.400000	14,190.00
22876	ECSD 5 Latiuser Charge	3,560.00	4.400000	15,664.00
22911	Central Alarm	9,055,095,658.00	0.112011	1,014,262.36
22975	LD 2003 Merger	4,565,242,543.00	0.546783	2,496,196.37
22985	Sidewalk/Snow District 1	59,934.00	0.742567	44,505.82

TOWN OF AURORA

1424	County Library Purpose	538,063,844.00	1.139320	613,026.66
1424	County Service Tax	538,063,844.00	12.192028	6,560,089.87
Total County Tax			13.331348	7,173,116.53
142401	General Fund Village	215,469,772.00	3.060877	659,526.31
142489	General Fund Town Only	322,743,682.00	5.846756	1,887,003.33
142489	Highway Fund Town Only	322,743,682.00	1.590184	513,221.47
Total Village Tax			3.060877	659,526.31
Total Town Tax			7.436940	2,400,224.80
1424	School Relevy			493,863.08
142401	Village Relevy			86,127.98

Town of Aurora Special Districts

24020	Fire Protect District 1	210,490,972.00	1.744844	367,273.58
24021	South Wales Fire District 1	37,970,416.00	4.381567	166,369.84

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
24022	Aurora Colden Fire District 6	85,883,928.00	3.616055	310,560.79
24030	Lighting District 3	58,221,411.00	0.121089	7,049.79
24031	Lighting District 4	48,763,938.00	0.101304	4,940.07
24042	Water District 10	35,757,210.00	0.092848	3,319.92
24043	Water District 12	2,430,761.00	1.851272	4,500.02
24047	Water District 16			
	Capital Value	17,396,760.00	0.650294	11,313.11
	Maintenance Value	17,396,760.00	0.378461	6,583.96
24048	Water 10 Ex 4			
	Capital Value	1,822,676.00	2.005293	3,654.99
	Maintenance Value	1,822,676.00	0.268287	489.00
24049	Water District 6 Ex 1			
	Capital Value	14,228,656.00	1.601697	22,789.99
	Maintenance Value	14,228,656.00	0.255400	3,633.97
24050	Water District 1 Ex 1	6,555,762.00	1.639626	10,748.98
24052	Water District 6 Ex 2			
	Capital Value	4,570,744.00	1.901222	8,689.99
	Maintenance Value	4,570,744.00	0.859379	3,927.99
24053	Water Imp A 7 T/2	12,650,949.00	1.894324	23,965.01
24055	Water 16 Ex 1			
	Capital Value	3,400,873.00	0.969751	3,298.14
	Maintenance Value	3,400,873.00	0.179366	610.10
24056	Water District 18 A			
	Capital Value	65,712,297.00	5.973266	392,517.02
	Maintenance Value	52,488,797.00	0.280765	14,736.91
24057	Water Imp A 5			
	Capital Value	8,210,821.00	2.449572	20,113.02
	Maintenance Value	8,111,121.00	0.904561	7,337.01
24059	Water District 17	1,683,695.00	3.662777	6,166.97
24061	Water Imp A 7 T/1	7,538,926.00	1.416249	10,676.98
24062	Water Imp A 7 O/D	697,200.00	1.358290	947.00
24063	Water 10 Ex 5			
	Capital Value	4,336,472.00	6.028633	26,142.99
	Maintenance Value	4,336,472.00	0.382800	1,659.95
24064	Water District 10 O/D	186,600.00	0.091104	17.00
24065	Water District 18 B			
	Capital Value	35,959,875.00	6.139927	220,791.19
	Maintenance Value	35,653,075.00	0.232519	8,290.06
24067	Sewer District 1	1,342,338.00	3.501354	4,700.04
24087	Water District 6	19,482,625.00	2.781761	54,196.00
24600	Village 8			
	Capital Value	250,302,926.00	1.405379	351,770.64
	Maintenance Value	223,670,526.00	1.617070	361,690.58
24601	Village 8	190,744.00	1.500000	286,116.00
24602	Aurora Town 8			
	Capital Value	52,836,719.00	1.405379	74,255.72
	Maintenance Value	39,784,950.00	1.617070	64,334.88
24603	Aurora Town 8	37,306.00	1.500000	55,959.00
24604	Aurora User 8	154,025.00	3.500000	539,087.50

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
24605	ECSD8 Flat User Fee	2,994.00	50.000000	149,700.00
24606	ECSD8 Flat User Fee	356.00	50.000000	17,800.00
24607	Aurora (T) User 8	21,247.00	3.500000	74,364.50
24650	Refuse District			
	Unit Count	1,562.00	183.800000	287,095.60
	Second Value	1,553.00	183.800000	285,441.40
24670	General Rubbish	3,333,238.00	14.559000	48,528.38
TOWN OF BOSTON				
142600	County Library Purpose	546,880,907.00	0.479298	262,119.34
142600	County Service Tax	546,880,907.00	5.092111	2,784,778.19
Total County Tax			5.571409	3,046,897.53
142600	General Fund Townwide	550,283,291.00	0.343127	188,817.36
142600	Highway Fund Townwide	550,283,291.00	1.359453	748,084.59
Total Town Tax			1.702580	936,901.95
1426	School Relevy			190,251.97
Town of Boston Special Districts				
26019	Fire Protection	577,804,609.00	1.292825	747,000.18
26020	Lighting District	236,079,631.00	0.067774	16,000.17
26030	Water District 1			
	Capital Value	290,219,010.00	0.184030	53,408.62
	Maintenance Value	277,058,790.00	0.095648	26,500.14
26031	Water District 2 w/o Service			
	Unit Count	24.00	13.000000	312.00
	Second Value	20.00	8.000000	160.00
26032	Water District 2 Service			
	Unit Count	379.00	130.000000	49,270.00
	Second Value	88.00	18.000000	1,584.00
26033	Water District 2 Ex 2 w/o Service	26,113,402.00	0.000500	13.08
26035	Water District 1 Ext 1	4,757,100.00	0.630636	3,000.01
26036	Water District 2 Ext 2 Svr Adv	10,978,500.00	1.050000	11,527.55
26037	Water District 3 Service			
	Unit Count	462.00	370.000000	170,940.00
	Second Value	96.00	130.000000	12,480.00
26038	Water District 3 Svr Adv	101,110,040.00	0.600000	60,666.02
26039	Water District 2 Ext 2 Svr Unit			
	Unit Count	58.00	285.000000	16,530.00
	Second Value	9.00	88.000000	792.00
26041	Water District 3 Ext 1	4,086,000.00	1.200000	4,903.20
26042	Water District 3 Ext 1 Unit			
	Unit Count	19.00	280.000000	5,320.00
	Second Value	8.00	92.380000	739.04
26056	Ambulance	576,947,633.00	0.143833	82,983.99
26100	Garbage	3,078.00	188.000000	578,664.00
26499	ECSD3 Flat Usage Fee	2,003.00	230.000000	460,690.00
26500	EC 3 Boston Valley			
	Capital Value	370,096,587.00	0.084576	31,301.14
	Maintenance Value	356,316,087.00	0.742894	264,705.25
26501	EC 3 Boston Valley (unit)	178,066.00	0.700000	124,646.20

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
26502	Boston Valley Footage O&M (unit)	27,616.00	0.700000	19,331.20
26505	ECSD 3 Boston Valley User	3,798.00	2.900000	11,014.20

TOWN OF BRANT

1428	County Library Purpose	120,748,678.00	0.531427	64,169.23
1428	County Service Tax	120,748,678.00	6.002446	724,787.35
Total County Tax			6.533873	788,956.58
142801	General Fund Village Only	11,761,062.00	3.641540	42,828.37
142889	General Fund Town Only	110,665,151.00	3.641540	402,991.73
142801	Highway Fund Village Only	11,761,062.00	0.203919	2,398.23
142889	Highway Fund Town Only	110,665,151.00	0.203919	22,566.70
142289	General Light Town Only	110,665,151.00	0.252835	27,980.11
Total Village Tax			3.845459	45,226.60
Total Town Tax			4.098294	453,538.54
1428	School Relevy			125,126.48
142801	Village Relevy			13,171.69

Town of Brant Special Districts

28020	Fire Protection	119,666,085.00	2.106929	252,127.88
28060	EC Sewer Out of District			
	Unit Count	3.00	290.000000	870.00
	Capital Value	292,600.00	0.405084	118.53
	Maintenance Value	292,600.00	1.400116	409.68
28061	EC 2 Footage O&M	437.00	1.000000	437.00
28200	Town Water			
	Capital Value	27,671,977.00	0.746784	20,664.94
	Maintenance Value	27,650,077.00	0.210849	5,830.02
28498	EC Sewer-Lotus Bay			
	Unit Count	135.00	290.000000	39,150.00
	Second Value	15,245.00	1.000000	15,245.00
	Capital Value	22,726,500.00	0.405084	9,206.15
	Maintenance Value	22,704,600.00	1.400116	31,789.03
28500	EC Sewer Brant-Farnham			
	Unit Count	54.00	290.000000	15,660.00
	Second Value	8,496.00	1.000000	8,496.00
	Capital Value	5,058,323.00	0.405084	2,049.08
	Maintenance Value	5,037,823.00	1.400116	7,053.50
28501	EC Sewer Brant-Farnham			
	Unit Count	162.00	290.000000	46,980.00
	Second Value	17,986.00	1.000000	17,986.00
	Capital Value	13,507,929.00	0.405084	5,471.88
	Maintenance Value	11,898,429.00	1.400116	16,659.29
28502	EC Brant-Farnham User	248.00	3.200000	793.60

TOWN OF CHEEKTOWAGA

1430	County Library Purpose	4,637,554,259.00	0.440219	2,041,539.51
1430	County Service Tax	4,637,554,259.00	4.807555	22,295,299.93
Total County Tax			5.247774	24,336,839.44
143001	General Fund Sloan	108,505,020.00	8.453093	917,203.31
143003	General Fund Depew	486,637,826.00	7.548930	3,673,594.09

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
143005	General Fund Williamsville	2,203,377.00	8.452934	18,625.01
143089	General Fund Town	4,117,255,076.00	8.559961	35,243,574.74
143089	Highway Fund Town	4,117,255,076.00	0.658763	2,712,295.93
	Total Village of Sloan Tax		8.453093	917,203.31
	Total Village of Depew Tax		7.548930	3,673,594.09
	Total Village of Williamsville Tax		8.452934	18,625.01
	Total Town Tax		9.218724	37,955,870.67
1430	School Relevy			2,859,825.03
143001	Village Relevy (Sloan)			84,583.89
143003	Village Relevy (Depew)			234,493.63
Town of Cheektowaga Special Districts				
30020	Fire 1 Doyle	431,065,254.00	2.028695	874,499.69
30021	Fire 2 Walden	240,013,346.00	2.001314	480,342.56
30022	Fire 3 Forks	486,216,204.00	1.242573	604,158.91
30023	Fire 4 U Crest	842,651,948.00	1.413952	1,191,470.49
30024	Fire 5 Pine Hill	142,035,911.00	2.609903	370,699.43
30025	Fire 6 Cleveland Hill	643,113,160.00	1.449916	932,454.72
30026	Fire 8 Hy View	274,949,805.00	1.841674	506,368.07
30027	Fire 9 Bellevue	380,409,954.00	2.050420	780,000.52
30028	Fire 10 South Line	898,912,322.00	1.850058	1,663,050.28
30031	Fire 8 Hy View	2,140,000.00	1.841674	3,941.18
30053	Hydrant 8 Hy View Ur	2,140,000.00	0.134762	288.39
30054	General Lighting	2,140,000.00	0.581880	1,245.22
30055	General Garbage	2,140,000.00	2.065182	4,419.49
30059	ECSD1 Flat Usage Fee	6.00	200.000000	1,200.00
30060	EC 1 Sewer Out of District			
	Second Value	531.00	0.700000	371.70
	Capital Value	2,191,900.00	0.219185	480.43
	Maintenance Value	1,631,900.00	1.041475	1,699.58
30200	Consolidated Sewer			
	Second Value	9,271,715.93	1.000000	9,271,715.93
	Capital Value	3,048,108,036.00	0.239257	729,280.86
	Maintenance Value	2,997,752,294.00	0.284261	852,143.01
30201	Consolidated Sewer Exempt			
	Second Value	103,996.00	1.000000	103,996.00
	Capital Value	149,167,100.00	0.239257	35,689.26
	Maintenance Value	990,000.00	0.284261	281.42
30202	Consolidated Sewer Utl	148,054.14	1.000000	148,054.14
30203	Consolidated Sewer Spr	1,694,500.00	0.611632	1,036.44
30204	Consolidated Sewer Indirect	10,996,545.00	0.642944	7,070.17
30205	Consolidated Sewer Pr	429.15	1.000000	429.15
30212	Sidewalk	10,301.54	1.000000	10,301.54
30214	Sidewalk	15,680.67	1.000000	15,680.67
30215	Sidewalk Charge	10,514.98	1.000000	10,514.98
30216	Sidewalks	24,611.44	1.000000	24,611.44
30220	Sanitary Sewer 1	9,442.00	1.116183	10,539.05
30297	ECSD1 Flat Usage Fee	11,127.00	200.000000	2,225,400.00

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
30300	EC Sewer District 1			
	Second Value	170,455.00	0.700000	119,318.50
	Capital Value	1,413,269,108.00	0.219185	309,768.34
	Maintenance Value	1,363,865,093.00	1.041475	1,420,432.14
30302	EC Sewer District 1 Ex 9			
	Second Value	614.00	0.700000	429.80
	Capital Value	1,103,000.00	0.219185	241.76
	Maintenance Value	1,103,000.00	1.041475	1,148.76
30303	ECSD1 Flat Usage Fee	6.00	200.000000	1,200.00
30304	EC Sewer District 1 Ex 10			
	Second Value	1,716.00	0.700000	1,201.20
	Capital Value	2,933,300.00	0.219185	642.91
	Maintenance Value	2,933,300.00	1.041475	3,054.96
30305	ECSD1 Flat Usage Fee	20.00	200.000000	4,000.00
30306	EC Sewer District 1 Ex 11			
	Second Value	7,991.00	0.700000	5,593.70
	Capital Value	27,874,550.00	0.219185	6,109.67
	Maintenance Value	27,853,250.00	1.041475	29,008.47
30307	ECSD1 Flat Usage Fee	170.00	200.000000	34,000.00
30308	EC Sewer District 1 Ex 12			
	Second Value	824.00	0.700000	576.80
	Capital Value	3,838,774.00	0.219185	841.40
	Maintenance Value	3,838,774.00	1.041475	3,997.99
30309	EC Sewer Footage O&M	385,525.00	0.700000	269,867.50
30310	EC Sewer District 1 Ex 13			
	Second Value	1,490.00	0.700000	1,043.00
	Capital Value	2,057,600.00	0.219185	451.00
	Maintenance Value	2,057,600.00	1.041475	2,142.94
30311	ECSD 1 Ex 14 Honorine			
	Second Value	400.00	0.700000	280.00
	Capital Value	585,000.00	0.219185	128.23
	Maintenance Value	585,000.00	1.041475	609.26
30312	ECSD 1 Usage Fee	101,796.00	3.100000	315,567.60
30313	ECSD 1 Usage Fee	12.00	200.000000	2,400.00
30314	ECSD 1 Usage Fee	23.00	200.000000	4,600.00
30315	ECSD 1 Usage Fee	4.00	200.000000	800.00
30320	ECSD 1 Usage Fee	11,034.00	2.450000	27,033.30
30349	ECSD4 Flat Usage Fee	15.00	190.000000	2,850.00
30350	ECSD 4 Out of District			
	Second Value	1,264.00	0.700000	884.80
	Capital Value	8,332,300.00	0.101055	842.02
	Maintenance Value	8,332,300.00	0.525239	4,376.46
30351	ECSD 4 Out of District User	7,469.00	2.450000	18,299.05
30520	Hydrant 1 Doyle	432,106,266.00	0.199460	86,187.07
30521	Hydrant 2 Walden	241,670,710.00	0.114598	27,695.17
30522	Hydrant 3 Forks	492,928,832.00	0.064072	31,583.05
30523	Hydrant 4 U Crest	862,747,046.00	0.140893	121,554.96
30524	Hydrant 5 Pine Hill	150,446,692.00	0.249291	37,504.59
30525	Hydrant 6 Cleveland	677,038,586.00	0.152770	103,430.18
30526	Hydrant 8 Hy View Ur	274,682,261.00	0.134762	37,016.78

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
30600	Drainage	40,906.88	14.851805	607,492.66
30620	General Lighting	4,337,815,441.00	0.581880	2,524,090.55
30621	General Garbage	4,202,335,542.00	2.065182	8,678,588.19
30799	ECSD4 Flat Usage Fee	2,961.00	190.000000	562,590.00
30800	EC SS Depew Cheek			
	Capital Value	311,376,670.00	0.101055	31,466.13
	Maintenance Value	299,467,370.00	0.525239	157,292.21
TOWN OF CLARENCE				
1432	County Library Purpose	3,573,445,213.00	0.431857	1,543,216.62
1432	County Service Tax	3,573,445,213.00	4.606348	16,460,532.68
Total County Tax			5.038205	18,003,749.30
1432	General Fund Tax	3,565,029,934.00	0.942074	3,358,520.40
1432	Highway Fund Tax	3,565,029,934.00	0.984594	3,510,107.34
Total Town Tax			1.926668	6,868,627.74
1432	School Relevy			1,182,552.03
Town of Clarence Special Districts				
32020	Clarence Fire District	691,712,355.00	1.364679	943,965.68
32021	Clarence Center Fire District	1,162,663,881.00	0.823917	957,939.87
32022	Clarence Center Fire Protection	71,916,823.00	0.594145	42,729.08
32023	Harris Hill Fire Protection	918,935,958.00	0.961971	883,988.81
32024	Swormville Fire Protection	269,995,455.00	1.137927	307,235.26
32025	East Amherst Protection	613,565,548.00	0.574636	352,576.58
32030	Lighting District 1	28.00	185.390000	5,190.92
32031	Lighting District 2	13.00	207.150000	2,692.95
32085	Lancaster Clarence Water District 1			
	Unit Count	6.00	30.000000	180.00
	Second Value	762.00	0.250000	190.50
	Capital Value	2,060,000.00	0.046000	94.76
32091	Aquatic Growth	39.00	76.846154	2,997.05
32096	ECSD5 Flat Usage Fee	1,210.00	125.000000	151,250.00
32097	ECSD5 Flat Usage Fee	873.00	125.000000	109,125.00
32098	Townwide Drainage			
	Unit Count	2,016,978.95	0.010000	20,169.79
	Capital Value	3,731,400,699.00	0.119483	445,839.72
32099	ECSD 5 Frontage	38,484.00	1.000000	38,484.00
32100	EC Sewer District 5			
	Capital Value	420,754,914.00	0.054455	22,912.07
	Maintenance Value	403,503,320.00	0.406199	163,902.73
32101	EC Sewer District 5 Lat 1			
	Capital Value	301,780,600.00	0.054455	16,433.54
	Maintenance Value	301,444,500.00	0.406199	122,446.30
32102	ECSD 5 Lat 1 Frontage	9,657.00	1.000000	9,657.00
32103	ECSD 5 Lat 2 Frontage	6,306.00	1.000000	6,306.00
32104	EC Sewer District 5 Lat 2			
	Capital Value	97,880,570.00	0.054455	5,330.10
	Maintenance Value	95,880,570.00	0.406199	38,946.54

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
32105	EC Sewer District 5 Lat 3			
	Capital Value	4,484,500.00	0.054455	244.22
	Maintenance Value	4,484,500.00	0.406199	1,821.57
32106	ECSD 5 User Charge	70,748.00	4.400000	311,291.20
32107	ECSD5 Flat Usage Fee	396.00	125.000000	49,500.00
32108	ECSD5 Flat Usage Fee	26.00	125.000000	3,250.00
32109	ECSD 5 Lat 1 User Charge	508.00	4.400000	2,235.20
32112	ECSD 5 Lat 2 User Charge	7,849.00	4.400000	34,535.60
32115	ECSD 5 Lat 3 Frontage	2,726.00	1.000000	2,726.00
32116	EC 5 Footage O&M	188,478.00	1.000000	188,478.00
32126	ECSD5 Flat Usage Fee	4.00	125.000000	500.00
32127	ECSD 5 Ext 2	16,172,800.00	1.151007	18,615.02
32128	ECSD 5 Ext 2 User	3,970.00	4.400000	17,468.00
32129	ECSD5 Flat Usage Fee	315.00	125.000000	39,375.00
32130	ECSD 5 N. District Project			
	Capital Value	94,973,801.00	0.054455	5,171.76
	Maintenance Value	94,504,601.00	0.406199	38,387.60
32131	EC 5 N. District Project Meadow			
	Capital Value	20,266,000.00	0.054455	1,103.63
	Maintenance Value	20,266,000.00	0.406199	8,232.02
32132	EC 5 N. District Project Lockle			
	Capital Value	213,612,100.00	0.054455	11,632.35
	Maintenance Value	213,555,700.00	0.406199	86,746.09
32133	EC 5 Frontage	23,322.00	1.000000	23,322.00
32134	ECSD 5 Mead Frontage	6,526.00	1.000000	6,526.00
32135	ECSD5 Flat Usage Fee	73.00	125.000000	9,125.00
32136	ECSD5 Flat Usage Fee	577.00	125.000000	72,125.00
32144	ECSD5 Flat Usage Fee	320.00	125.000000	40,000.00
32145	EC 5 Mead-Lake Ex 1			
	Capital Value	121,209,994.00	0.054455	6,600.39
	Maintenance Value	121,069,794.00	0.406199	49,178.52
32146	EC 5 Mead-Lake Ex 1 Ft	32,566.00	1.000000	32,566.00
32147	EC 5 Mead-Lake Ex 2			
	Capital Value	26,494,900.00	0.054455	1,442.79
	Maintenance Value	25,879,000.00	0.406199	10,512.04
32148	EC 5 Mead-Lake Ext 2 Ft	11,226.00	1.000000	11,226.00
32149	EC 5 Mead-Lake Ex 3			
	Capital Value	2,014,864.00	0.054455	109.73
	Maintenance Value	2,014,864.00	0.406199	818.43
32150	EC 5 Mead-Lake Ex 3 Ft	938.00	1.000000	938.00
32151	ECSD5 Flat Usage Fee	97.00	125.000000	12,125.00
32152	ECSD5 Flat Usage Fee	9.00	125.000000	1,125.00
32350	Townwide Water			
	Unit Count	640,506.00	0.050000	32,025.30
	Second Value	1,383,821.44	0.005000	6,938.35
	Capital Value	3,708,561,432.00	0.109771	407,093.90
32355	Hydrant Fee	3,500.00	1.000000	3,500.00
32434	Sewer 6 Edu	444.50	302.636670	134,523.22
32438	Sewer 2 Edu	1,286.83	293.935485	378,250.03
32440	General Alarm	3,729,161,014.00	0.070386	262,480.78

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
32465	Sewer 7 Edu	79.00	271.772152	21,469.83
32484	Sewer 9 Debt	82,271,050.00	0.816812	67,200.01
32485	Sewer 9 Edu	630.71	301.113031	189,914.16
32495	Sewer 4 Edu	30.00	152.866667	4,586.10
TOWN OF COLDEN				
1434	County Library Purpose	122,678,655.00	0.996625	122,264.85
1434	County Service Tax	122,678,655.00	10.688169	1,311,210.58
Total County Tax			11.684794	1,433,475.43
1434	Highway Fund Town	122,726,678.00	4.368447	536,124.99
Total Town Tax			4.368447	536,124.99
1434	School Relevy			127,667.50
Town of Colden Special Districts				
34020	Aurora-Colden Fire	11,118,900.00	3.124140	34,736.97
34021	Colden Fire District	117,916,446.00	3.152580	371,740.83
34030	Lighting District	76,370,611.00	0.206559	15,775.12
34040	Refuse Collection	1,420.00	147.908000	210,032.05
34050	Colden Water 1	254.00	421.739000	107,121.96
TOWN OF COLLINS				
1436	County Library Purpose	131,396,805.00	0.746001	98,022.49
1436	County Service Tax	131,396,805.00	8.518645	1,119,322.20
Total County Tax			9.264646	1,217,344.69
143601	General Fund Village	19,724,260.00	3.969786	78,301.04
143689	General Fund Town	113,868,087.00	3.969786	452,032.25
143689	Highway Fund Town	113,868,087.00	1.467892	167,146.41
143601	Library Tax Village	19,724,260.00	0.313446	6,182.46
143689	Library Tax Town	113,868,087.00	0.313446	35,691.67
Total Village Tax			4.283232	84,483.50
Total Town Tax			5.751124	654,870.33
1436	School Relevy			190,145.88
143601	Village Relevy			33,855.96
Town of Collins Special Districts				
36020	Fire Protection	108,284,315.00	1.820000	197,077.46
36021	Rosenberg Fire Protection	11,305,709.00	1.818916	20,564.12
36023	Helmuth Fire Protection	120,819,472.00	0.207494	25,068.81
36036	Collins Lighting District	26,476,719.00	0.453228	11,999.95
36042	Collins Water 3	8,767,816.00	4.557165	39,956.40
36043	Collins Water 4	2,118,500.00	2.566439	5,436.99
36056	Consolidated Water 1	28,507,190.00	1.867529	53,238.03
36100	Garbage Tax	106,153,418.00	0.337793	35,858.51
TOWN OF CONCORD				
1438	County Library Purpose	249,418,081.00	0.995603	248,321.47
1438	County Service Tax	249,418,081.00	10.776837	2,687,938.37
Total County Tax			11.772440	2,936,259.84
143801	General Fund Village	101,657,044.00	2.994169	304,378.32

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
143889	General Fund Town	149,072,920.00	2.994169	446,349.52
143801	Bridge Tax Village	101,657,044.00	0.038288	3,892.32
143889	Highway Fund Town	149,072,920.00	1.513485	225,619.83
143801	Library Tax Village	101,657,044.00	0.035616	3,620.41
143889	Library Tax Town	149,072,920.00	0.035616	5,309.58
Total Village Tax			3.068073	311,891.05
Total Town Tax			4.543270	677,278.93

1438	School Relevy			470,564.86
143801	Village Relevy			100,473.02

Town of Concord Special Districts

38019	Fire Protection	157,468,677.00	3.550528	559,097.06
38030	Lighting Craneridge 1	15.00	109.000000	1,635.00
38031	Lighting Craneridge 2	33.00	109.000000	3,597.00
38032	Lighting Craneridge 2A	9.00	109.000000	981.00
38033	Lighting Craneridge 3	42.00	109.000000	4,578.00
38034	Lighting Craneridge 4	47.00	109.000000	5,123.00
38035	Lighting Craneridge 5	37.00	109.000000	4,033.00
38036	Lighting Craneridge 6	1.00	109.000000	109.00
38100	Sewer District 1 Craneridge	206.00	660.430000	136,048.65
38120	KB Water	10,564.68	1.000000	10,564.68
38121	KB Sewer 2	34,000.00	1.000000	34,000.00
38170	Trevett Water District	4,657.91	1.000000	4,657.91
38171	Cattaraugus Water	4,270.58	1.000000	4,270.58

TOWN OF EDEN

1440	County Library Purpose	332,864,387.00	0.686270	228,435.32
1440	County Service Tax	332,864,387.00	7.346345	2,445,336.28
Total County Tax			8.032615	2,673,771.60
1440	General Fund Townwide	336,449,164.00	2.128758	716,218.76
1440	Highway Fund Townwide	336,449,164.00	3.913816	1,316,800.34
1440	Lighting Townwide	336,449,164.00	0.188736	63,500.37
Total Town Tax			6.231310	2,096,519.47
1440	School Relevy			161,574.63

Town of Eden Special Districts

40013	Drainage District 5	14.00	100.000000	1,400.00
40018	Garbage District	3,026.00	177.000000	535,602.00
40019	Fire Protection	353,958,993.00	1.294466	458,187.74
40028	Consolidated Water District			
	Capital Value	244,847,163.00	1.439356	352,422.39
	Maintenance Value	220,981,540.00	0.721267	159,386.90
40030	Water District Ext 1			
	Capital Value	3,157,094.00	1.439358	4,544.16
	Maintenance Value	3,157,094.00	0.721267	2,277.09
40033	Water District Ext 3			
	Capital Value	6,060,582.00	3.556993	21,557.42
	Maintenance Value	6,060,582.00	0.721267	4,371.26

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
40034	Water District 3 A			
	Capital Value	1,575,841.00	3.556990	5,605.26
	Maintenance Value	1,575,841.00	0.721267	1,136.61
40035	Water Ext 2			
	Capital Value	4,455,492.00	3.936703	17,539.98
	Maintenance Value	4,455,492.00	0.721267	3,213.57
40044	Water District 4			
	Unit Count	159.60	393.080000	62,735.62
	Maintenance Value	19,928,998.00	0.893173	17,800.04
40046	Water District 5A	157.00	685.000000	107,545.00
40047	Water District 5B	32.00	275.000000	8,800.00
40050	ECSD 2 Exp Eden			
	Unit Count	1,285.00	290.000000	372,650.00
	Second Value	104,023.00	1.000000	104,023.00
	Capital Value	158,319,778.00	0.519013	82,170.12
	Maintenance Value	156,814,878.00	1.793899	281,310.04
40051	Exm ECSD 2 Exp Eden			
	Unit Count	26.00	290.000000	7,540.00
	Second Value	6,014.00	1.000000	6,014.00
	Capital Value	24,141,458.00	0.519013	12,529.72
	Maintenance Value	217,000.00	1.793899	389.27
40052	EC 2 Footage O&M	31,055.00	1.000000	31,055.00
40070	ECSD 2 Exp Eden	3,653.00	3.200000	11,689.60
40073	Ex ECSD 2 Exp Eden	4,545.00	3.200000	14,544.00
40102	Evans Backflow	13,209.00	1.000000	13,209.00
40500	EC 3 Boston Valley			
	Capital Value	42,416,030.00	0.121577	5,156.82
	Maintenance Value	41,986,943.00	1.067909	44,838.14
40501	EC 3 Boston Valley	32,442.00	0.700000	22,709.40
40502	BV Footage O&M	1,480.00	0.700000	1,036.00
40503	ECSD3 Flat Usage Fee	260.00	230.000000	59,800.00
40505	EC 3 Boston Valley User	2,884.00	2.900000	8,363.60
40590	Road Improvement	11,000.00	1.000000	11,000.00

TOWN OF ELMA

1442	County Library Purpose	56,707,063.00	9.913759	562,179.81
1442	County Service Tax	56,707,063.00	105.561346	5,986,074.74
	Total County Tax		115.475105	6,548,254.55
1442	Highway Fund Town	56,737,960.00	4.924232	279,390.63
	Total Town Tax		4.924232	279,390.63

1442	School Relevy			338,490.11
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Town of Elma Special Districts

42020	Fire Protection	42,528,967.00	20.314719	863,964.15
42021	Springbrook Fire	18,013,255.00	21.991583	396,139.83
42025	TPFD Service Award	42,528,967.00	4.476640	190,386.92
42026	Springbrook Service Award	18,013,255.00	4.913049	88,499.95
42030	Lighting District 1	60,586,397.00	0.676542	40,989.50
42040	Water District	60,622,562.00	0.675168	40,930.42

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
42041	Exm Water District	160,000.00	0.675168	108.06
42050	Sewer District 1	35.00	698.630000	24,452.05
42051	Sewer District 2	75,800.00	235.593668	17,858.00
42054	Sanitary Sewer 4	57.00	640.040000	36,482.28
42055	Sanitary Sewer 5	147.00	671.810000	98,756.07
42056	Sewer District 7	113.00	582.040000	65,770.52
42061	Drainage District 1	108.00	54.290000	5,863.32
42064	Refuse User Fee	8,153.00	40.000000	326,120.00
42066	Drainage District 91	24.00	50.000000	1,200.00
42068	Sewer District 8	151.00	572.710000	86,479.21
42800	EC 3 Out of District			
	Second Value	2,916.00	0.700000	2,041.20
	Capital Value	655,112.00	1.768399	1,158.49
	Maintenance Value	655,112.00	15.533229	10,175.99
42801	ECSD3 Flat Usage Fee	6.00	230.000000	1,380.00
42802	ECSD 3 Out of District User	4,898.00	2.900000	14,204.20
42899	EC 4 Out of District Sewer Flow	432.00	2.450000	1,058.40
42901	ECSD4 Flat Usage Fee	12.00	190.000000	2,280.00
42902	EC 1 Footage O&M	873.00	0.700000	611.10
42903	EC 4 Out of District Sewer			
	Second Value	1,603.00	0.700000	1,122.10
	Capital Value	334,900.00	1.392949	466.50
	Maintenance Value	130,600.00	7.104504	927.85
42904	EC 1 Sewer Out of District			
	Second Value	785.00	0.700000	549.50
	Capital Value	290,100.00	4.981472	1,445.12
	Maintenance Value	290,100.00	23.669884	6,866.64
42905	ECSD1 Flat Usage Fee	17.00	200.000000	3,400.00
42906	ECSD 1 Out of District User Charge	206.00	3.100000	638.60
TOWN OF EVANS				
1444	County Library Purpose	870,590,815.00	0.474300	412,921.40
1444	County Service Tax	870,590,815.00	5.128584	4,464,897.88
	Total County Tax		5.602884	4,877,819.28
144401	General Fund Village	77,952,976.00	9.300192	724,977.62
144489	General Fund Town	802,429,172.00	9.300192	7,462,741.93
144489	Highway Fund Town	802,429,172.00	1.078447	865,375.91
	Total Village Tax		9.300192	724,977.62
	Total Town Tax		10.378639	8,328,117.84
1444	School Relevy			813,035.29
144401	Village Relevy			87,263.38
Town of Evans Special Districts				
44020	Fire Protect Angola	461,167,581.00	1.843568	850,194.54
44021	Fire N Evans	362,006,282.00	1.996982	722,919.80
44049	Eden Extension			
	Capital Value	521,000.00	2.276468	1,186.03
	Maintenance Value	521,000.00	0.461612	240.50
44054	Lighting District 1	758,265,665.00	0.223207	169,250.85
44055	Derby Lighting District 2	61,790,967.00	1.535823	94,899.69

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
44059	ECSD 2 Hi User Charge	1,111.00	3.200000	3,555.20
44062	ECSD 2 Ext1 User Charge	928.00	3.200000	2,969.60
44065	ECSD 2 User Charge	11,724.00	3.200000	37,516.80
44068	EC Sewer District 2			
	Unit Count	65,655.00	1.000000	65,655.00
	Capital Value	360,279,612.00	0.357171	128,681.93
	Maintenance Value	313,086,406.00	1.234511	386,507.67
44069	EC Sewer District 2			
	Unit Count	129,512.00	1.000000	129,512.00
	Second Value	2,660.00	290.000000	771,400.00
44070	EC Sewer District 2 Ex 1			
	Unit Count	2,609.00	1.000000	2,609.00
	Capital Value	113,935,640.00	0.357171	40,694.83
	Maintenance Value	111,447,240.00	1.234511	137,582.40
44071	EC Sewer Ex 1			
	Unit Count	130,758.00	1.000000	130,758.00
	Second Value	1,248.00	290.000000	361,920.00
44072	EC Sewer District 2 Hi			
	Unit Count	724.00	290.000000	209,960.00
	Second Value	60,919.00	1.000000	60,919.00
	Capital Value	64,849,913.00	0.357171	23,162.41
	Maintenance Value	60,982,813.00	1.234511	75,284.11
44074	EC Sewer District 2 Hi Ex 1			
	Unit Count	19.00	290.000000	5,510.00
	Second Value	798.00	1.000000	798.00
	Capital Value	1,106,400.00	0.357171	395.17
	Maintenance Value	1,106,400.00	1.234511	1,365.85
44076	EC Sewer District 2			
	Unit Count	10,700.00	1.000000	10,700.00
	Capital Value	77,632,492.00	0.357171	27,728.22
	Maintenance Value	71,772,192.00	1.234511	88,603.65
44077	EC Sewer District 2			
	Unit Count	43,204.00	1.000000	43,204.00
	Second Value	757.00	290.000000	219,530.00
44078	EC Sewer District 2 Ex 1			
	Unit Count	12,516.00	1.000000	12,516.00
	Second Value	160.00	290.000000	46,400.00
	Capital Value	20,327,406.00	0.357171	7,260.40
	Maintenance Value	14,665,406.00	1.234511	18,104.67
44080	ECSD 2 Ext 1 D			
	Unit Count	150.00	1.000000	150.00
	Second Value	4.00	290.000000	1,160.00
	Capital Value	569,200.00	0.357171	203.30
	Maintenance Value	569,200.00	1.234511	702.69
44084	ECSD 2 Ext 1 User	692.00	3.200000	2,214.40
44087	ECSD 2 Exp 1 B User Charge	3,660.00	3.200000	11,712.00
44090	ECSD 2 Ex Id User Ch	37.00	3.200000	118.40
44093	ECSD 2 Exp Evan			
	Unit Count	53,186.00	1.000000	53,186.00
	Second Value	1,154.00	290.00	334,660.00
	Capital Value	234,692,717.00	0.357171	83,824.62
	Maintenance Value	218,911,837.00	1.234511	270,248.84

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
44094	ECSD 2 Ext 1 User			
	Unit Count	23,097.00	3.200000	73,910.40
	Second Value	86,259.00	0.130000	11,213.67
44096	ECSD 2 Ext 1 User	2,027.00	0.710000	1,439.17
44097	ECSD 2 Extensions			
	Unit Count	22,911.00	1.000000	22,911.00
	Second Value	103.00	290.000000	29,870.00
	Capital Value	17,966,420.00	0.357171	6,417.05
	Maintenance Value	17,900,820.00	1.234511	22,098.63
44098	ECSD 2 Ext User Charge	294.00	3.200000	940.80
44099	Gowans/Southwestern			
	Unit Count	8,565.03	2.060381	17,647.36
	Unit Count	7,175.97	1.390000	9,974.60
	Unit Count	5,675.44	0.400000	2,270.19
44101	EC 2 Footage O&M	110,686.00	1.000000	110,686.00
44102	Backflow Prevention	14,234.92	1.000000	14,234.92
44103	Newcomb Waterline			
	Unit Count	3,598.74	1.854359	6,673.33
	Unit Count	1,907.61	1.200000	2,289.13
	Unit Count	1,921.89	0.800000	1,537.51
44199	Water 5 Woodcliff Ft	3,120.00	2.107372	6,574.98
44200	Garbage	6,124.00	181.424971	1,111,018.76
TOWN OF GRAND ISLAND				
1446	County Library Purpose	1,671,845,628.00	0.435777	728,552.77
1446	County Service Tax	1,671,845,628.00	4.935750	8,251,815.66
Total County Tax			5.371527	8,980,368.43
1446	General Fund Town	1,671,845,628.00	1.396841	2,335,305.02
1446	Highway Fund Town	1,671,845,628.00	1.634122	2,731,999.31
Total Town Tax			3.030963	5,067,304.33
1446	School Relevy			675,366.54
Town of Grand Island Special Districts				
46006	Lighting Charge	1,181.00	1.000000	1,181.00
46019	Fire Protection	1,739,931,769.00	0.741900	1,290,858.00
46020	Lighting 1 New England	2,805.00	1.206774	3,384.95
46021	Lighting 2 Fernwood	2,666.00	1.366467	3,643.05
46022	Lighting 3 Dolphin	2,390.00	1.250628	2,988.99
46023	Lighting 3 Marlin Rd	2,028.00	1.473866	2,989.00
46032	Lighting 11 Timberlink Dr	2,617.00	1.834543	4,800.98
46033	Lighting 12 River Oaks 1	2,842.00	1.870866	5,317.00
46035	Lighting 11 A Timberlink Ext	9,284.00	1.543085	14,326.06
46038	Lighting 12 A River Oaks	4,177.00	1.887719	7,884.98
46039	Lighting 15 Woodstream Meadows 1	2,799.00	2.358342	6,601.06
46040	Lighting 19 Woodstream Meadows 2	2,858.00	1.705039	4,872.90
46041	Lighting 20 Pellamwood Ct	1,927.00	2.349248	4,527.00
46042	Lighting 9 Autumnwood	2,155.00	1.359629	2,929.99
46043	Lighting 16 Riverview	3,003.00	2.315018	6,951.98
46044	Lighting 10 Melrose	1,723.00	1.316309	2,267.98

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
46045	Lighting 17 Parkview	2,300.00	1.726522	3,970.95
46046	Lighting 21 Ransom Village 4	2,646.00	1.332578	3,526.07
46047	Lighting 7 Calvano Dr	1,969.00	0.962925	1,896.03
46048	Lighting 8 Twn Ctr Terr	1,985.00	2.954156	5,864.00
46049	Lighting 9 Amberwood	2,019.00	1.451214	2,930.03
46069	Lighting 22 Woodstream 3	2,450.00	2.130204	5,219.09
46104	Consolidated Water			
	Capital Value	356,056,620.00	1.276805	454,605.41
	Maintenance Value	344,892,820.00	0.742170	255,970.96
46318	Consolidated Sewer	248,921,899.00	4.250353	1,058,002.91
46330	WTH Sewer Ext	473,100.00	13.937857	6,594.03
46400	Garbage			
	Unit Count	7,093.00	190.000000	1,347,670.00
	Second Value	100.00	380.000000	38,000.00
46601	Lighting 24 Lakeview	1,312.00	1.869665	2,453.01
46602	Lighting 25 Woodstream Meadows 4	1,448.00	1.455801	2,107.96
46603	Lighting 26 Forrest Creek	2,040.00	2.050000	4,182.00
46604	Lighting 27 Island Park	1,845.00	2.563686	4,729.99
46605	Lighting 28 Oakwood 1	2,361.00	2.063956	4,873.04
46606	Lighting 29 Woodstream Meadows 5	1,940.00	2.038660	3,954.99
46607	Lighting 30 Spicer Creek	2,819.00	1.974459	5,565.99
46608	Lighting 31 Forest Creek 2	1,132.00	1.290636	1,460.99
46610	Lighting 33 Park Place - I	1,262.00	2.568146	3,240.99
46611	Lighting 34 Island Meadows - I	1,981.00	1.276123	2,527.99
46612	Lighting 35 Hidden Oaks I	2,180.00	1.601376	3,491.02
46613	Lighting 36 Park Place II	1,551.00	1.359123	2,107.99
46614	Lighting 37 Ransom Village	997.00	2.077232	2,071.02
46615	Lighting 38 Oakwood 2	1,199.00	1.758132	2,107.98
46616	Lighting 39 Majestic Woods	2,570.00	0.847860	2,179.05
46617	Lighting 40 Is Meadows 2	1,540.02	1.817533	2,799.02
46618	Lighting 41 Oakwood 2a	1,086.00	0.986188	1,071.01
46620	Lighting 43 Park Place 4	2,156.00	1.229128	2,650.01
46621	Lighting 44 Oakwood 3	1,282.00	1.643526	2,106.99
46622	Lighting 45 Ransom Village 4D	1,810.00	1.304972	2,362.02
46623	Lighting 46 Park Place 5	1,075.00	1.317209	1,415.99
46624	Lighting 47 Grand Park 4	1,646.00	1.700486	2,799.01
46625	Lighting 48 Hidden Oaks 2	790.00	1.791139	1,415.00
46626	Lighting 49 Hidden Oaks 3	2,195.00	1.116629	2,451.02
46627	Lighting 53 Majestic Woods 2	2918	0.840302	2452.01
46628	Lighting 56 Grand Park 5	1,643.00	1.281802	2,105.99
46629	Lighting 57 Waterford Park 2	1,305.00	1.348659	1,759.97
46630	Lighting 55 Waterford Park 1	1,425.00	1.477895	2,105.99
46631	Lighting 58 Ransom Village 4E	1,697.00	1.562169	2,650.98
46632	Lighting 59 Waterford Park 3	2,199.00	1.114143	2,449.98
46633	Lighting 60 Country Club 1	1,638.00	1.415751	2,318.94
46634	Lighting 62 Grand Park 6	1,514.00	1.390357	2,105.01
46636	Lighting 52 Park Place 7	1,919.00	1.096926	2,104.98
46637	Lighting 51 Park Place 6	1,371.00	0.779723	1,068.99
46638	Lighting 63 Grand Park VII	1,365.00	1.247619	1,702.99

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
TOWN OF HAMBURG				
1448	County Library Purpose	2,160,800,279.00	0.826626	1,786,174.09
1448	County Service Tax	2,160,800,279.00	8.931296	19,298,746.84
Total County Tax			9.757922	21,084,920.93
144801	General Fund Village of Blasdell	66,682,217.00	4.878447	325,305.63
144803	General Fund Village of Hamburg	323,626,451.00	4.878447	1,578,794.12
144889	General Fund Town	1,797,451,745.00	7.235763	13,005,933.11
144801	Highway Fund Village of Blasdell	66,682,217.00	0.045709	3,047.91
148803	Highway Fund Village of Hamburg	323,626,451.00	0.045709	14,793.13
144889	Highway Fund Town	1,797,451,745.00	3.341541	6,006,256.14
Total Village of Blasdell Tax			4.924156	328,353.54
Total Village of Hamburg Tax			4.924156	1,593,587.25
Total Town Tax			10.577304	19,012,189.25
1448	School Relevy			1,454,010.51
144801	Village Relevy (Blasdell)			59,841.28
144803	Village Relevy (Hamburg)			102,904.65
<u>Town of Hamburg Special Districts</u>				
48005	Town Hydrant	1,900,654,749.00	0.229395	435,998.98
48006	Town St Lightings	1,900,765,749.00	0.496464	943,662.33
48020	Town Fire Protection	160,944,748.00	1.450622	233,470.12
48021	Big Tree Fire Protection	330,190,146.00	1.979456	653,595.86
48022	Armor Fire Protection District	147,601,632.00	2.375495	350,626.70
48023	Newton Abbott Fire	238,085,240.00	2.152380	512,450.01
48024	Woodlawn Fire Protection	71,795,453.00	6.304383	452,626.06
48025	Fire District 1 Lake View	295,232,878.00	2.327498	687,151.78
48026	Lake Shore Fire Protection	414,469,934.00	1.697848	703,706.82
48027	Scranton Fire Protection	246,370,772.00	2.526115	622,361.39
48059	Sewer 1 Woodlawn 82			
	Unit Count	21,782.00	1.386466	30,199.53
	Second Value	3,852,551.00	0.003918	15,093.98
48060	Old SS 1 Woodlawn	381.00	300.000000	114,300.00
48061	Sewer 2 Mt Vernon			
	Unit Count	1,071.00	299.000000	320,229.00
	Second Value	67,734.00	1.214120	82,237.61
48062	Sewer 2 Mt Vernon			
	Move Tax	11,882.60	1.000000	11,882.60
	Second Value	9,135,948.00	0.009001	82,233.74
48063	Mt Vernon Sewer Im Area			
	Unit Count	67,734.00	0.726526	49,210.52
	Second Value	9,135,948.00	0.005386	49,206.45
48112	ECSD3 Flat Usage Fee	11,676.00	230.000000	2,685,480.00
48113	ECSD3 Flat Usage Fee	1,333.00	230.000000	306,590.00
48115	EC Sewer 3 Ch 2			
	Capital Value	1,116,937,404.00	0.146811	163,977.12
	Maintenance Value	1,014,433,470.00	1.289551	1,308,164.77
48116	EC Sewer 3 Ch 2	797,287.00	0.700000	558,100.90

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
48117	EC 3 Arm McKinley			
	Capital Value	211,356,823.00	0.146811	31,029.43
	Maintenance Value	170,348,623.00	1.289551	219,673.31
48118	EC 3 Arm McKinley	88,598.00	0.700000	62,018.60
48119	ECSD 2 Exp Hamburg			
	Unit Count	2,248.00	290.000000	651,920.00
	Second Value	113,553.00	1.000000	113,553.00
	Capital Value	250,557,371.00	0.626733	157,032.36
	Maintenance Value	241,137,891.00	2.166217	522,357.32
48120	ECSD3 Flat Usage Fee	266.00	230.000000	61,180.00
48121	EC Sewer 3 Ch 1			
	Capital Value	78,027,610.00	0.146811	11,455.27
	Maintenance Value	76,845,810.00	1.289551	99,096.56
48122	EC Sewer 3 Ch 1	21,159.00	0.700000	14,811.30
48125	ECSD 3 Boston Valley User	2,385.00	2.900000	6,916.50
48128	ECSD 3 Arm McKinley User	26,885.00	2.900000	77,966.50
48131	ECSD 3 User Charge 1	15,988.00	2.900000	46,365.20
48134	ECSD 3 Charge 2 User			
	Unit Count	19,682.00	0.030000	590.46
	Second Value	140,243.00	2.900000	406,704.70
48135	ECSD 3 Charge 2 User	36,529.00	0.110000	4,018.19
48137	ECSD 2 Exp User Charge	2,395.00	3.200000	7,664.00
48147	ECSD3 Flat Usage Fee	897.00	230.000000	206,310.00
48148	EC 3 Boston Valley			
	Second Value	71,561.00	0.700000	50,092.70
	Capital Value	104,536,905.00	0.146811	15,346.90
	Maintenance Value	101,971,675.00	1.289551	131,497.51
48149	EC 3 Boston Valley	10,179.00	0.700000	7,125.30
48150	Boston Valley Footage O&M	20,742.00	0.700000	14,519.40
48151	EC Arm-Cu Ch 2	157.00	230.000000	36,110.00
48158	AM Footage O&M	55,885.00	0.700000	39,119.50
48163	ECSD 2 Exp Hamburg			
	Unit Count	3.00	290.000000	870.00
	Second Value	865.00	1.000000	865.00
	Capital Value	643,400.00	0.626733	403.22
	Maintenance Value	631,700.00	2.166217	1,368.39
48165	EC 2 Footage O&M	100,479.00	1.000000	100,479.00
48168	ECSD3 Flat Usage Fee	12.00	230.000000	2,760.00
48169	Engel Ext			
	Second Value	1,441.00	3.500000	5,043.50
	Capital Value	1,228,500.00	0.146811	180.36
	Maintenance Value	1,228,500.00	1.289551	1,584.19
48172	Wanakah Water 1	486,034,434.00	0.219913	106,883.41
48173	Wanakah Water 2	24,142,429.00	0.079316	1,914.77
48177	ECSD3 Flat Usage Fee	1,299.00	230.000000	298,770.00
48178	EC 3 Blasdell			
	Capital Value	87,935,590.00	0.146811	12,909.81
	Maintenance Value	79,207,590.00	1.289551	102,142.38
48179	EC 3 Blasdell	72,005.00	1.600000	115,208.00
48180	EC 3 Blas User	27,605.00	2.900000	80,054.50
48182	ECSD3 Flat Usage Fee	1,288.00	230.000000	296,240.00

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
48183	Hamburg North TD			
	Capital Value	92,306,700.00	0.146811	13,551.63
	Maintenance Value	89,412,800.00	1.289551	115,302.35
48184	Hamburg North TD	95,005.00	0.700000	66,503.50
48185	Hamburg North TD User	7,756.00	2.900000	22,492.40
48250	ECSD 6 Sanitary Sewer			
	Unit Count	490.00	90.000000	44,100.00
	Second Value	1,073.00	3.770000	4,045.21
	Capital Value	8,425,634.00	0.640554	5,397.05
48302	Townwide Water	1,716,888,542.00	0.106246	182,407.86
48607	ECSD3 Flat Usage Fee	4,444.00	230.000000	1,022,120.00
48608	EC 3 Village Hamburg			
	Capital Value	377,322,813.00	0.146811	55,394.54
	Maintenance Value	337,697,713.00	1.289551	435,478.51
48609	EC 3 Village Hamburg	248,110.00	1.600000	396,976.00
48610	Village Hamburg User	23,027.00	2.900000	66,778.30
TOWN OF HOLLAND				
1450	County Library Purpose	212,280,280.00	0.498537	105,829.41
1450	County Service Tax	212,280,280.00	5.466426	1,160,414.02
Total County Tax			5.964963	1,266,243.43
1450	General Fund Town	214,623,059.00	1.678923	360,335.80
1450	Highway Fund Town	214,623,059.00	3.259833	699,635.31
Total Town Tax			4.938756	1,059,971.11
1450	School Relevy			74,250.95
Town of Holland Special Districts				
50020	Holland Fire District	213,714,806.00	1.771926	378,686.69
50022	Java Shel Holland Fire Protection	6,028,649.00	1.023460	6,170.12
50030	Lighting District 1	88,834,640.00	0.225137	19,999.99
50040	Refuse & Garbage	1,409.00	213.980000	301,497.82
50049	ECSD 3 User Charge	455.00	230.000000	104,650.00
50050	EC Sewer 3			
	Capital Value	73,816,451.00	0.088420	6,526.85
	Maintenance Value	42,151,170.00	0.776661	32,737.17
50051	EC Sewer 3	42,395.00	0.700000	29,676.50
50052	EC 3 Footage	453.00	0.700000	317.10
50055	EC Out of District Sewer			
	Capital Value	675,632.00	0.088420	59.74
	Maintenance Value	675,632.00	0.776661	524.69
50060	ECSD 3 User Charge	2,869.00	2.900000	8,320.10
TOWN OF LANCASTER				
1452	County Library Purpose	2,881,468,277.00	0.457995	1,319,707.67
1452	County Service Tax	2,881,468,277.00	4.931709	14,210,564.64
Total County Tax			5.389704	15,530,272.31
145201	General Fund Village of Depew	287,525,743.00	2.383832	685,412.71
145203	General Fund Village of Lancaster	455,330,651.00	2.383832	1,085,431.40
145289	General Fund Town	2,130,919,201.00	2.443213	5,206,288.08

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
145201	Bridge Fund Village of Depew	287,525,743.00	0.092790	26,679.90
145203	Bridge Fund Village of Lancaster	455,330,651.00	0.092790	42,250.92
145289	Highway and Bridge Fund Town	2,130,919,201.00	1.827012	3,893,216.00
145203	Police Fund Village of Lancaster	455,330,651.00	1.478493	673,202.48
145289	Police Fund Town	2,130,919,201.00	1.478493	3,150,547.77
Total Village of Depew Tax			2.476622	712,092.61
Total Village of Lancaster Tax			3.955115	1,800,884.80
Total Town Tax			5.748718	12,250,051.85
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1452	School Relevy			858,108.01
145201	Village Relevy (Depew)			208,024.43
145203	Village Relevy (Lancaster)			127,698.88
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<u>Town of Lancaster Special Districts</u>				
52300	Refuse	14,972.60	138.790000	2,078,043.88
52301	Consolidated Water			
	Unit Count	14,710.00	1.000000	14,710.00
	Capital Value	2,455,358,900.00	0.218965	537,636.83
52494	ECSD4 Flat Usage Fee	733.00	190.000000	139,270.00
52495	Lan TD 1 & 2 User	4,225.00	2.450000	10,351.25
52498	Lan TD 1 & 2 Footage			
	Unit Count	55,129.00	0.700000	38,590.30
	Capital Value	102,662,110.00	0.064516	6,623.17
	Maintenance Value	87,355,810.00	0.329051	28,744.76
52499	EC 4 Footage O & M	429,458.00	0.700000	300,620.60
52500	EC Sewer District 4			
	Unit Count	289,530.00	0.700000	202,671.00
	Capital Value	2,124,118,918.00	0.064516	137,037.96
	Maintenance Value	2,044,255,538.00	0.329051	672,665.47
52501	ECSD4 Flat Usage Fee	9,176.00	190.000000	1,743,440.00
52502	ECSD 4 User Charge	119,228.00	2.450000	292,108.60
52507	ECSD 4 User Charge	22,453.00	2.450000	55,009.85
52600	General Lighting	2,349,038,807.00	0.099998	234,903.10
52610	General Fire Protection	2,347,521,503.00	1.604139	3,765,750.75
52700	EC Sewer District 4			
	Capital Value	534,439,015.00	0.108613	58,046.82
	Maintenance Value	487,193,110.00	0.581714	283,406.78
52701	ECSD4 Flat Usage Fee	4,964.00	190.000000	943,160.00
52702	ECSD 4 User Charge	24,071.00	2.450000	58,973.95
52707	ECSD 4 User Charge	13,930.00	2.450000	34,128.50
52720	ECSD 4 User Charge	28,699.00	2.450000	70,312.55
52800	EC SS Depew Lancaster			
	Capital Value	338,424,705.00	0.106374	35,999.37
	Maintenance Value	311,278,205.00	0.552883	172,100.59
52802	ECSD4 Flat Usage Fee	3,064.00	190.000000	582,160.00
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TOWN OF MARILLA				
1454	County Library Purpose	180,013,877.00	1.011772	182,133.00
1454	County Service Tax	180,013,877.00	10.806891	1,945,390.55
Total County Tax			11.818663	2,127,523.55

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
1454	Highway Fund Town	180,013,877.00	0.644394	115,999.80
Total Town Tax			0.644394	115,999.80
1454	School Relevy			107,015.27
<u>Town of Marilla Special Districts</u>				
54019	Fire Protection	184,179,704.00	2.209260	406,900.93
54055	Water District 2			
	Unit Count	821.00	100.000000	82,100.00
	Capital Value	39,019,535.00	0.843167	32,901.25
54060	Water District 3 Cap			
	Unit Count	644.00	125.000000	80,500.00
	Capital Value	21,683,100.00	1.934686	41,948.27
54065	Water District 4 Cap			
	Unit Count	312.00	125.000000	39,000.00
	Capital Value	14,171,200.00	3.154284	44,698.91
54070	Water District 5			
	Unit Count	70.00	250.000000	17,500.00
	Capital Value	5,707,900.00	4.204698	24,000.02
54100	Sanitation	2,280.00	155.000000	353,400.00
TOWN OF NEWSTEAD				
1456	County Library Purpose	578,211,241.00	0.441860	255,488.22
1456	County Service Tax	578,211,241.00	4.948964	2,861,546.49
Total County Tax			5.390824	3,117,034.71
145601	General Fund Village Only	139,182,345.00	1.350994	188,034.49
145689	General Fund Town Only	440,561,980.00	1.350994	595,196.77
145689	Highway Fund Town Only	440,561,980.00	0.049373	21,751.76
Total Village Tax			1.350994	188,034.49
Total Town Tax			1.400367	616,948.53
1456	School Relevy			135,315.29
145601	Village Relevy			17,968.42
<u>Town of Newstead Special Districts</u>				
56000	Drainage District	614,990,467.00	0.049854	30,659.27
56010	Water Tank			
	Unit Count	2,758.00	2.000000	5,516.00
	Capital Value	451,456,076.00	0.294002	132,728.86
56019	Fire Protection	306,359,472.00	1.228256	376,287.78
56020	Akron Fire Protection	150,601,603.00	1.228256	184,977.26
56050	Water District 1			
	Unit Count	190.00	8.000000	1,520.00
	Capital Value	9,277,627.00	0.196710	1,825.02
56116	Water District 6	43,949,050.00	0.127124	5,587.05
56118	Water District 7			
	Unit Count	176.00	60.000000	10,560.00
	Capital Value	24,555,000.00	0.007168	175.97
	Maintenance Value	24,383,400.00	0.244757	5,967.99
56119	Water District 7 A			
	Unit Count	81.00	21.850000	1,769.85
	Capital Value	1,174,200.00	0.028104	32.99
	Maintenance Value	1,174,200.00	0.152444	179.01

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
56122	Water District 9			
	Unit Count	424.00	12.850000	5,448.40
	Capital Value	6,166,400.00	0.010703	65.96
56124	Water District 5 Phase 1			
	Unit Count	13,525.00	9.000000	121,725.00
	Capital Value	167,532,132.00	0.492729	82,547.83
	Maintenance Value	162,016,432.00	0.236822	38,369.06
56125	Water District 5 Phase 1 V/L	1.00	9.000000	9.00
56126	Water District 10 Phase 1 A			
	Unit Count	28,790.00	5.000000	143,950.00
	Capital Value	142,368,578.00	0.439697	62,599.06
	Maintenance Value	141,452,478.00	0.119072	16,842.87
56129	Water District 10 Unserviced/Utl	75.00	5.000000	375.00
56150	Refuse Collection	1,930.00	178.860622	345,199.80
56155	Refuse - Flat Charge			
	Unit Count	886.00	5.000000	4,430.00
	Second Value	2.00	5.000000	10.00
56170	Consolidated WD	25,460,058.00	0.250000	6,365.06
TOWN OF NORTH COLLINS				
1458	County Library Purpose	167,036,614.00	0.510345	85,245.94
1458	County Service Tax	167,036,614.00	5.514766	921,168.01
Total County Tax			6.025111	1,006,413.95
145801	General Fund Village	37,380,483.00	2.643924	98,831.18
145889	General Fund Town	131,058,903.00	4.178371	547,612.86
145801	Highway Fund Village	37,380,483.00	0.382185	14,286.31
145889	Highway Fund Town	131,058,903.00	1.690971	221,616.68
Total Village Tax			3.026109	113,117.49
Total Town Tax			5.869342	769,229.54
1458	School Relevy			108,367.04
145801	Village Relevy			65,902.52
Town of North Collins Special Districts				
58019	Fire Protection	144,536,520.00	1.217512	175,975.08
58040	ECSD 2 Exp North Collins			
	Unit Count	8.00	290.000000	2,320.00
	Second Value	568.00	1.000000	568.00
	Capital Value	1,633,493.00	0.386243	630.92
	Maintenance Value	1,633,493.00	1.334994	2,180.68
58044	ECSD 2 Exp North Collins	2,787.00	1.000000	2,787.00
58050	ECSD 2 Exp North Collins			
	Unit Count	575.00	290.000000	166,750.00
	Second Value	47,821.00	1.000000	47,821.00
	Capital Value	42,947,213.00	0.386243	16,588.08
	Maintenance Value	37,814,113.00	1.334994	50,481.07
58051	ECSD 2 Exp North Collins			
	Unit Count	2,669.00	0.130000	346.97
	Second Value	1,252.00	3.200000	4006.4
58054	ECSD 2 Out of District			
	Unit Count	11.00	290.000000	3,190.00
	Capital Value	3,298,300.00	0.386243	1,273.95
	Maintenance Value	806,600.00	1.334994	1,076.81
58055	ECSD 2 Out of District User	479.00	3.200000	1,532.80

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
58100	Garbage/Refuse District	946.00	163.993658	155,134.74
TOWN OF ORCHARD PARK				
1460	County Library Purpose	1,558,927,237.00	0.811541	1,265,133.71
1460	County Service Tax	1,558,927,237.00	8.682727	13,535,739.75
Total County Tax			9.494268	14,800,873.46
146001	General Fund Village Tax	145,919,462.00	3.092823	451,303.05
146089	General Fund Town Tax	1,417,146,668.00	0.199688	282,987.97
146001	Public Safety Village Tax	145,919,462.00	3.333270	486,388.93
146089	Public Safety Town Tax	1,417,146,668.00	3.333276	4,723,742.80
146001	Highway Fund Village Tax	145,919,462.00	0.078050	11,388.96
146089	Highway Fund Town Tax	1,417,146,668.00	2.747438	3,893,521.07
Total Village Tax			6.504143	949,080.94
Total Town Tax			6.280402	8,900,251.84
1460	School Relevy			687,068.29
146001	Village Relevy			16,499.20
Town of Orchard Park Special Districts				
60019	Fire Protection	1,652,918,868.00	1.134376	1,875,032.03
60020	Consolidate Light	1,502,721,596.00	0.220117	330,776.18
60034	Water 21			
	Capital Value	736,100.00	0.315175	232.00
	Maintenance Value	736,100.00	0.354571	261.00
60035	Water District 1			
	Capital Value	27,728,272.00	0.314381	8,717.22
	Maintenance Value	27,535,272.00	0.677930	18,667.00
60036	Exm Water District 1	3,472,760.00	0.314381	1,091.77
60037	Water District 2			
	Capital Value	15,000,186.00	0.314396	4,715.96
	Maintenance Value	14,642,486.00	0.496432	7,269.03
60038	Water District 3			
	Capital Value	10,798,801.00	0.314387	3,395.00
	Maintenance Value	10,727,951.00	0.573735	6,155.03
60039	Water District 3 Ext 2			
	Capital Value	510,387.00	0.315447	161.00
	Maintenance Value	510,387.00	0.564278	288.00
60040	Water District 3 Ext 1			
	Capital Value	2,364,696.00	0.315051	744.99
	Maintenance Value	2,364,696.00	0.328583	776.99
60041	Water District 15			
	Unit Count	6,230.00	1.000000	6,230.00
	Capital Value	112,174,037.00	0.314385	35,265.94
	Maintenance Value	109,136,237.00	0.272393	29,728.06
60042	Water District 15	130,522.87	0.020000	2,610.46
60043	Water District 15 Ci			
	Unit Count	15,940.00	1.000000	15,940.00
	Second Value	15,920.00	1.000000	15,920.00
	Capital Value	312,908,072.00	0.314385	98,373.49
	Maintenance Value	307,595,182.00	0.272393	83,786.18
60044	Water District 15 Ci	219,381.90	0.020000	4,387.78
60045	Water District 3 Ext 3			
	Capital Value	758,900.00	0.224008	169.99
	Maintenance Value	751,700.00	0.439005	330.01

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
60046	Water District 4			
	Capital Value	84,051,664.00	0.314343	26,421.24
	Maintenance Value	83,720,164.00	0.309286	25,893.37
60047	Exm Water District 4			
	Capital Value	1,056,100.00	0.314343	331.98
	Maintenance Value	402,500.00	0.309286	124.49
60048	Water District 4 Ext 1			
	Capital Value	44,099,326.00	0.315288	13,903.80
	Maintenance Value	41,312,226.00	0.194131	8,019.72
60050	Water District 6			
	Capital Value	47,875,969.00	0.314353	15,049.93
	Maintenance Value	47,682,469.00	0.440514	21,004.73
60051	Exm Water District 6			
	Capital Value	7,358,114.00	0.314353	2,313.04
	Maintenance Value	32,300.00	0.440514	14.23
60052	Water District 6 Ext 2			
	Capital Value	681,018.00	0.315704	214.99
	Maintenance Value	681,018.00	0.276057	188.03
60053	Water District 6 Ext 1	82,200.00	2.639903	217.00
60054	Water District 6 Ext 3			
	Capital Value	5,552,155.00	0.314472	1,746.01
	Maintenance Value	5,552,155.00	0.249993	1,387.91
60055	Water District 6 Ext 4			
	Capital Value	5,226,361.00	0.314559	1,644.00
	Maintenance Value	5,226,361.00	0.102174	534.02
60056	Water District 6 Ext 5			
	Capital Value	4,036,398.00	0.314637	1,269.99
	Maintenance Value	4,036,398.00	0.241057	972.95
60057	Water District 7			
	Capital Value	2,741,796.00	0.314392	861.95
	Maintenance Value	2,741,796.00	0.323875	888.00
60058	Water District 8			
	Capital Value	81,829,587.00	0.314637	25,746.59
	Maintenance Value	81,352,287.00	0.302585	24,615.98
60059	Exm Water District 8	5,312,000.00	0.314637	1,671.35
60060	Water District 8 Ext 1			
	Capital Value	3,577,352.00	0.314478	1,124.97
	Maintenance Value	3,577,352.00	0.387437	1,386.00
60061	Water District 8 Ext 2			
	Capital Value	10,721,568.00	0.314413	3,370.95
	Maintenance Value	10,721,568.00	0.075828	813.04
60064	Water District 9			
	Capital Value	25,659,441.00	0.314348	8,065.98
	Maintenance Value	25,321,741.00	0.141696	3,588.01
60065	Water District 9 Ext 1			
	Capital Value	4,974,312.00	0.314616	1,565.01
	Maintenance Value	4,974,312.00	0.257925	1,282.97

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
60066	Water District 9 Ext 2			
	Capital Value	11,299,296.00	0.314444	3,552.98
	Maintenance Value	11,299,296.00	0.303382	3,428.00
60067	Water District 9 Ext 3	617,923.00	0.330138	203.98
60068	Water District 10			
	Capital Value	20,871,976.00	0.314368	6,561.47
	Maintenance Value	20,870,676.00	0.395634	8,257.11
60069	Water District 6 Ext 6	21,300.00	5.023474	107.00
60070	Water District 11			
	Capital Value	9,049,338.00	0.314388	2,844.99
	Maintenance Value	9,049,338.00	0.332400	3,008.01
60071	Water District 12			
	Capital Value	5,726,450.00	0.314505	1,801.02
	Maintenance Value	5,726,450.00	0.322015	1,843.96
60072	Water District 13			
	Capital Value	8,053,207.00	0.314409	2,532.04
	Maintenance Value	8,053,207.00	0.430760	3,468.96
60073	Water District 13 Ex 1			
	Capital Value	29,106,037.00	0.314368	9,150.03
	Maintenance Value	29,106,035.00	0.400948	11,669.93
60074	Water District 14			
	Capital Value	4,617,604.00	0.556349	2,568.98
	Maintenance Value	4,617,604.00	0.184728	853.00
60076	Exm Water District 15			
	Unit Count	70.00	1.000000	70.00
	Second Value	5,281.08	0.020000	105.62
	Capital Value	9,032,241.00	0.314385	2,839.59
	Maintenance Value	722,200.00	0.272393	196.72
60078	Water 20 Brenner			
	Capital Value	1,927,341.00	0.314942	606.99
	Maintenance Value	1,927,341.00	0.024386	47.00
60079	Water District 17			
	Capital Value	406,618,218.00	0.327395	133,124.98
	Maintenance Value	399,957,718.00	0.388848	155,523.43
60080	Exm Water District 17			
	Capital Value	191,591,738.00	0.327395	62,726.19
	Maintenance Value	176,000.00	0.388848	68.45
60081	Water District 9 Ext 4			
	Capital Value	20,507,517.00	0.314373	6,447.00
	Maintenance Value	20,507,517.00	0.348506	7,147.00
60082	Water District 18			
	Capital Value	3,659,168.00	0.314552	1,151.01
	Maintenance Value	3,659,168.00	0.276566	1,012.02
60084	Expt Water District 10			
	Capital Value	78,000.00	0.314368	24.52
	Maintenance Value	78,000.00	0.395634	30.86

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
60085	Sewer 2 Lakeview			
	Unit Count	74.00	81.259459	6,013.24
	Second Value	3,994.00	1.003706	4,008.71
	Maintenance Value	3,181,247.00	3.150337	10,022.03
60086	Sewer 3 Burmon Dr			
	Second Value	95.00	20.000000	1,900.00
	Maintenance Value	5,750,182.00	5.258616	30,238.02
60087	Sewer 4 Henning Dr			
	Second Value	24.00	20.000000	480.00
	Maintenance Value	4,011,262.00	3.200240	12,837.02
60088	Sewer 5 Errington Ter	2,905,609.00	0.216478	629.02
60089	Sewer 6 Minden Dr	919,114.00	4.963476	4,562.00
60090	Sewer 7 Ziegler Sud			
	Second Value	33.00	20.000000	660.00
	Maintenance Value	3,680,901.00	3.544784	13,048.00
60091	Sewer 8 Honeycrest			
	Second Value	261.00	20.000000	5,220.00
	Maintenance Value	19,936,079.00	4.330089	86,324.95
60093	Sewer 9 Diller			
	Second Value	53.00	20.000000	1,060.00
	Maintenance Value	4,039,099.00	4.547054	18,366.01
60094	Sewer 10 Brookview			
	Second Value	19.00	20.000000	380.00
	Maintenance Value	1,395,800.00	4.318670	6,028.01
60095	Water District 19	190.00	77.505263	14,726.90
60096	Sewer 11 Doll			
	Second Value	63.00	20.000000	1,260.00
	Maintenance Value	5,971,002.00	3.834030	22,892.99
60097	Sewer 11 Ext 1 Doll			
	Second Value	246.00	20.000000	4,920.00
	Maintenance Value	30,278,400.00	3.392517	102,719.91
60099	Sewer 12 Quaker Lake	6,482,488.00	3.251529	21,077.99
60101	Water District 19-1	54.00	197.185185	10,648.26
60103	Sewer 14 St John Vianey			
	Capital Value	3,093,664.00	0.922854	2,855.01
	Maintenance Value	44,664.00	58.951281	2,632.99
60104	Sewer 15 Iroquois	2,631,476.00	0.698847	1,839.00
60105	Sewer 16 Eaglebrook	4,572,990.00	8.278829	37,859.03
60106	Sewer 17 OP Motel	360,850.00	13.692670	4,941.00
60107	Sewer 18 Val 1	80,210,159.00	0.020000	1,604.12
60109	Sewer 18 Val 2			
	Unit Count	7,060.00	0.160000	1,129.60
	Second Value	3,990.00	1.000000	3,990.00
	Maintenance Value	34,477,660.00	0.061172	2,109.01
60111	Sewer 18 C			
	Unit Count	84,830.00	0.160000	13,572.80
	Maintenance Value	496,179,976.00	0.061172	30,352.08

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
60112	Sewer 18 C Frontage			
	Unit Count	428,140.59	0.180000	77,065.35
	Second Value	17,891.37	0.100000	1,789.18
60113	Exm Sewer 18 C			
	Unit Count	520.00	0.160000	83.20
	Maintenance Value	1,130,400.00	0.061172	69.15
60114	Exm Sewer 18 C	1,796.00	0.100000	179.60
60115	Sewer 18 C Charge	45,921.00	1.000000	45,921.00
60116	Exm Sewer 18 C Front	7,743.08	0.180000	1,393.75
60117	Water 15 Charge	6,420.00	1.000000	6,420.00
60122	Sewer 18 Milestrip	48,348,182.00	0.061172	2,957.82
60123	Sewer 18 C C1			
	Unit Count	73,865.00	0.160000	11,818.40
	Second Value	36,595.00	1.000000	36,595.00
	Maintenance Value	634,711,290.00	0.061172	38,826.67
60124	Sewer 18 C C1			
	Unit Count	44,477.37	0.100000	4,447.82
	Second Value	355,678.16	0.180000	64,022.29
60126	SS 18 Consumption Charge	900.00	0.160000	144.00
60129	Sewer 19 Eagle Heights	19,481,257.00	0.457055	8,904.00
60130	Hydrant 1 Berg Rd	3,085,518.00	0.158806	490.00
60131	Hydrant 2 Burmon Dr	6,012,796.00	0.336782	2,024.98
60132	Hydrant 3 Lake Ave	19,775,956.00	0.158172	3,127.95
60133	Hydrant 4 Hazel Ct	2,476,175.00	0.230194	570.00
60134	Hydrant 5 Bielak Rd	4,216,434.00	0.269659	1,137.00
60135	Hydrant 6 Iroquois	1,980,069.00	0.287854	569.94
60136	Hydrant 1 Melberry	3,200,613.00	0.266199	852.01
60137	Hydrant 7 Bieler Rd	2,720,528.00	0.119830	325.99
60138	Hydrant 8 Sum-Windn	3,379,150.00	0.420816	1,422.01
60139	EC Sewer 3 Ch 1			
	Capital Value	70,932,483.00	0.145438	10,316.34
	Maintenance Value	64,525,383.00	1.277499	82,431.12
60140	EC Sewer 3 Ch 1	34,929.00	0.700000	24,450.30
60141	EC Sewer 3 Ch 2			
	Capital Value	1,247,466,554.00	0.145438	181,428.88
	Maintenance Value	1,199,056,377.00	1.277499	1,531,792.05
60145	EC 3 Boston Valley			
	Second Value	2,940.00	0.700000	2,058.00
	Capital Value	2,866,738.00	0.145438	416.95
	Maintenance Value	2,866,738.00	1.277499	3,662.28
60146	ECSD3 Flat Usage Fee	24.00	230.000000	5,520.00
60147	ECSD3 Flat Usage Fee	506.00	230.000000	116,380.00
60148	ECSD3 Flat Usage Fee	8,210.00	230.000000	1,888,300.00
60149	ECSD 3 User Charge 1	19,176.00	2.900000	55,610.40
60152	ECSD 3 User Charge 2			
	Unit Count	1,282.00	0.030000	38.46
	Second Value	83,903.00	2.900000	243,318.70
60154	ECSD 3 User Charge 2	13.00	0.630000	8.19
60155	Refuse & Garbage District 1	8,689.00	228.134277	1,982,226.60

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
60156	Ex Refuse & Garbage District	2.00	228.134277	456.26
60157	Exm Sewer 18 Val 2	40.00	0.160000	6.40
60179	Water District 17-1			
	Capital Value	13,617,980.00	0.314364	4,281.02
	Maintenance Value	13,617,980.00	0.373844	5,090.99
60180	Water District 17-2			
	Capital Value	22,776,114.00	0.314364	7,160.02
	Maintenance Value	20,898,014.00	0.500382	10,456.92
60181	Water District 17-3			
	Capital Value	1,493,182.00	5.268614	7,866.99
	Maintenance Value	1,493,182.00	1.050106	1,568.01
60185	Sewer 13 Ex 2	624,000.00	3.213141	2,005.01
60186	Sewer 13 Ex 3	7,258,720.00	2.380998	17,282.98
60190	Sewer 20	17,180,200.00	2.800608	48,115.05
60641	EC Sewer 3 Charge 2			
	Unit Count	112,164.00	0.700000	78,514.80
	Capital Value	168,136,295.00	0.145438	24,453.33
	Maintenance Value	146,167,295.00	1.277499	186,728.37
60642	ECSD3 Flat Usage Fee	1,542.00	230.000000	354,660.00
60650	ECSD 3 Charge 2	7,840.00	2.900000	22,736.00
60700	EC 3 Arm McKinley			
	Second Value	6,919.00	0.700000	4,843.30
	Capital Value	13,070,291.00	0.145438	1,900.94
	Maintenance Value	10,144,891.00	1.277499	12,960.06
60701	EC 3 Arm McKinley	36.00	230.000000	8,280.00
60703	ECSD3 Flat Usage Fee	69.00	230.000000	15,870.00
60773	OPDD 3-1 Armor Knoll	12.00	100.000000	1,200.00
60774	OPDD 1-1 Baker Highl	21.00	100.000000	2,100.00
60775	OPDD 2-1 Hills	14.00	100.000000	1,400.00
60777	OPDD 2-1 Eaglebrook	37.00	25.000000	925.00
60778	OPDD 2-2 Holly Rigde	26.00	100.000000	2,600.00
60779	OPDD 3-2 Pleasant AW	37.00	100.000000	3,700.00
60781	OPDD 3-4 Hilltowne 2	11.00	100.000000	1,100.00
60782	OPDD 3-6 Birdsong 3B	64.00	1.562500	99.84
60783	Water District Ext 8-4	5,823,687.00	0.457614	2,665.01
60784	OPDD 3-6 Riley Commerce	19.00	100.000000	1,900.00
60785	OPDD 3-6 Riley Meadow	34.00	100.000000	3,400.00
60786	OPDD 1-2 Knoche Farm	33.00	100.000000	3,300.00
60787	OPDD 3-7 Lyrica Park	31.00	100.000000	3,100.00
60788	OPDD 1-2 Buff Med	6.00	100.000000	600.00
60790	OPDD 3-7 Armor Meadow	10.00	100.000000	1,000.00
TOWN OF SARDINIA				
1462	County Library Purpose	122,532,997.00	0.809228	99,157.07
1462	County Service Tax	122,532,997.00	8.919183	1,092,894.23
Total County Tax			9.728411	1,192,051.30
1462	School Relevy			148,700.89

Town of Sardinia Special Districts

62020	Lighting Tax 2A	17,204,456.00	0.318115	5,473.05
Annual Report		http://www.erie.gov/ecrpts		Page 44

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
62021	Lighting Tax 2B	5,394,666.00	0.318833	1,720.02
62022	Lighting Tax 2C	4,984,672.00	0.313762	1,563.99
62023	Lighting Tax 2C Ext	891,342.00	0.153701	137.01
62024	Lighting Tax 2C	897,183.00	0.522747	469.00
62025	Lighting Tax 2D NYSEG	1,428,400.00	0.985018	1,407.01
TOWN OF TONAWANDA				
1464	County Library Purpose	1,741,798,428.00	1.092062	1,902,151.12
1464	County Service Tax	1,741,798,428.00	12.206580	21,261,404.08
Total County Tax			13.298642	23,163,555.20
146401	General Village (Homestead)	244,827,256.00	6.446759	1,578,341.50
146401	General Village (Non-Homestead)	38,817,019.00	12.186223	473,032.82
146489	General Town (Homestead)	1,077,309,233.00	12.958285	13,960,080.71
146489	General Town (Non-Homestead)	402,698,555.00	24.852650	10,008,126.43
146489	Highway Town (Homestead)	1,077,309,233.00	2.958466	3,187,182.15
146489	Highway Town (Non-Homestead)	402,698,555.00	5.754901	2,317,490.50
Total Village Homestead			6.446759	1,578,341.50
Total Village Non-Homestead			12.186223	473,032.82
Total Town Homestead			15.916751	17,147,262.86
Total Town Non-Homestead			30.607551	12,325,616.93
14646	School Relevy			2,623,108.24
146401	Village Relevy			558,802.69
Town of Tonawanda Special Districts				
64019	Fire 4 Sheridan Park C	92,935,147.00	5.496822	510,847.95
64020	Fire 1 Ellwood	278,606,455.00	2.125274	592,115.06
64021	Fire 2 Kenilworth	172,034,609.00	3.510000	603,843.81
64022	Fire 3 River Road	14,457,377.00	8.671698	125,370.01
64023	Fire 4 Sheridan Park	60,812,278.00	2.800142	170,285.88
64024	Fire 5 Brighton	669,979,630.00	1.488441	997,225.26
64025	Fire Protection Industrial	133,844,625.00	3.898027	521,729.94
64026	Fire Protection Deerhust Park	25,270,112.00	1.365526	34,506.94
64027	Fire Protection N Delaware	108,292,262.00	1.414764	153,208.04
64028	Fire Protection Ellicott Creek	39,362,126.00	2.134031	83,999.85
64031	Lighting Kenilworth	26,731,983.00	0.374084	9,999.92
64159	Consolidated Light District	868,362,354.00	2.055593	1,785,001.00
64230	Colvin Woods Paving	42,400.00	1.000000	42,400.00
64240	River Industrial Park Paving	109,100.00	1.000000	109,100.00
64241	River Industrial Park Sewer	5,200.00	1.000000	5,200.00
64300	Sanitary Sewer District			
	Unit Count	1,560,853.24	0.244323	381,363.94
	Second Value	384,834,773.00	0.001334	513,364.39
	Capital Value	1,551,396,038.00	0.331015	513,535.35
64302	Sanitary Sewer District	2,748,689.00	0.560488	1,540,606.14
64324	Drainage District H	208,588,165.00	0.003446	718,797.73
64325	Drainage District	117,842,987.00	0.000172	20,269.05
64328	Exm Drainage District H	21,330,601.00	0.001114	23,762.34
64329	Exm Drainage District L	37,068,937.00	0.000056	2,075.88
64400	Garbage District	1,375,867,904.00	5.690287	7,829,082.15

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
TOWN OF WALES				
1466	County Library Purpose	117,418,013.00	1.093677	128,417.38
1466	County Service Tax	117,418,013.00	11.680207	1,371,466.55
Total County Tax			12.773884	1,499,883.93
1466	General Fund Town	-	-	-
1466	General Fund Highway	117,179,425.00	0.799206	93,650.29
Total Town Tax			0.799206	93,650.29
1466	School Relevy			117,282.54
<u>Town of Wales Special Districts</u>				
66010	Refuse District	1,166.75	173.750000	202,722.87
66020	Fire Protection	99,260,549.00	2.615312	259,597.30
66021	Fire District 1	24,208,795.00	4.353081	105,382.90
66032	Lighting District	123,455,483.00	0.066421	8,199.98
TOWN OF WEST SENECA				
1468	County Library Purpose	1,190,332,444.00	1.107949	1,318,828.05
1468	County Service Tax	1,190,332,444.00	11.898854	14,163,592.41
Total County Tax			13.006803	15,482,420.46
1468	General Fund Town	1,202,030,314.00	10.738772	12,908,330.68
1468	Highway Fund Town	1,202,030,314.00	8.109837	9,748,268.34
Total Town Tax			18.848609	22,656,599.02
1468	School Relevy			1,143,194.27
<u>Town of West Seneca Special Districts</u>				
68020	Fire District 1	95,839,860.00	5.015418	480,677.03
68021	Fire District 2	220,093,243.00	2.213130	487,095.73
68022	Fire District 3	425,805,494.00	1.564094	666,001.13
68023	Fire District 4	171,913,952.00	3.396949	583,983.08
68024	Fire District 5	165,087,329.00	4.553269	751,686.67
68025	Fire District 6	211,401,288.00	3.027418	640,000.18
68026	Lighting 11 Cheryl	20.00	51.050000	1,021.00
68027	Gaslight 12 Heritage Pt 5	64.00	20.593750	1,317.76
68028	Lighting 10 Carmelite Dr	29.00	51.379310	1,490.02
68029	Lighting 12 Molnar	39.00	50.717949	1,978.08
68030	EL 1 Treehaven Man	122.00	18.106557	2,209.42
68031	EL 2 Hidden Valley Main	58.00	29.913793	1,734.78
68032	EL 3 Country Lane	27.00	27.925926	754.11
68033	EL 4 Idlewood Pt 3	28.00	21.035714	589.12
68035	EL 6 Eastwood Acres	59.00	32.050847	1,890.95
68036	EL 7 Rolling Hills	1,835.66	0.183040	336.01
68037	EL 8 Hidden Valley	82.00	18.426829	1,511.25
68038	EL 9 Heritage Farm 2&3	51.00	42.647059	2,175.15
68039	EL 10 Clearview Pt 2	120.00	43.891667	5,266.80
68040	Lighting 1 French Lea Pt 5	49.00	63.285714	3,101.21
68041	Lighting 2 Tim Tam Terr	79.00	49.126582	3,881.27
68042	Lighting 3 Suburban Ct	31.00	81.064516	2,512.86
68043	Lighting 4 Tobey Hills	33.00	45.363636	1,496.88

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68044	Lighting 5 Harwood	24.00	39.333333	943.92
68045	EL 11 Heritage Pt 4	27.00	47.370370	1,278.99
68046	Lighting 6 Crystal Lane	28.00	51.928571	1,454.04
68047	Lighting 7 Tobey-Davis	20.00	58.250000	1,165.00
68048	Lighting 8 Diane Drive	24.00	67.666667	1,624.08
68049	Lighting 9 Oakbrook	123.00	54.195122	6,666.60
68050	Lighting 13 Bradwood	19.00	64.789474	1,231.01
68051	Lighting 14 Birwood Sub	56.00	60.285714	3,376.24
68052	Lighting 15 Erwin Rd	20.00	50.600000	1,012.00
68053	Lighting 16 Northwood	137.00	50.372263	6,900.69
68054	Lighting 18 Hillview Acre	34.00	44.970588	1,528.98
68058	EL 5 Heritage Farm A	18.00	18.000000	324.00
68059	EL 5 Heritage Farm B	14.00	18.000000	252.00
68060	EL 5 Heritage Farm C	9.00	18.000000	162.00
68061	Lighting 17 Chapel Lane	17.00	42.882353	728.96
68062	Lighting 20 Crownland	41.00	54.292683	2,225.89
68063	Lighting 21 Villa Maria	48.00	44.458333	2,134.08
68064	Lighting 27 Pine Park	6.00	61.000000	366.00
68065	Lighting 28 Robin Lane	24.00	68.583333	1,645.92
68066	Lighting 30 Cove Creek	30.00	48.100000	1,443.00
68067	Lighting 31 Westwood Acre	115.00	48.278261	5,552.20
68068	Lighting 32 Deer Run	52.00	52.346154	2,722.20
68069	Lighting 33 Arbor Estate	87.00	59.183908	5,148.66
68070	Lighting 34 Partridge Hollow	21.00	42.619048	895.02
68071	Lighting 35 East/West	55.00	50.872727	2,797.85
68072	Lighting 36 Spruce Creek	29.00	80.586207	2,337.11
68073	Lighting 37 Camelot Square	106.00	34.764151	3,684.56
68074	Lighting 38 Cedar Ridge	41.00	47.658537	1,954.06
68075	Lighting 39 Glenmar Dr	14.00	60.285714	844.06
68076	Lighting 40 Summit Meadow	101.00	34.148515	3,449.15
68077	Lighting 41 Cove Creek Hollow	27.00	58.148148	1,570.05
68078	Lighting 42 Crofton	61.00	45.918033	2,801.12
68079	Lighting 46 Pine Acres	65.00	2.615385	170.30
68084	Lighting 47 Villa Destro	34.00	22.529412	766.02
68089	Lighting 48 Creek Edge	10.00	15.600000	156.00
68090	Lighting 49 Pine Valley	21.00	26.666667	560.07
68091	Lighting 50 Liberty Ln Ex	6.00	28.500000	171.00
68092	Lighting 51 Hybank Estate	7.00	38.000000	266.00
68094	Lighting 52 Centerpoint	7.00	17.714286	123.97
68095	Lighting 53 Cedar Ridge E	3.00	42.333333	126.99
68096	Lighting 54 Meadow Park	16.00	19.812500	316.96
68097	Lighting 55 Sunset Creek	104.00	30.951923	3,218.80
68098	Lighting 56 Pine Tree Ext	4.00	26.000000	104.00
68099	Lighting 57 Rebecca Way	25.00	27.880000	697.00
68100	Lighting 58 Camelot II	23.00	30.391304	698.97
68101	Lighting 59 Dennybrook	22.00	22.636364	498.08
68103	Lighting 60 Smokes Creek	28.00	24.464286	684.88
68104	Lighting 61 Roll Ridge	72.00	29.875000	2,151.36
68105	Lighting 62 Camel	38.00	46.236842	1,757.12
68119	Lighting 19 Oakbrook 2	40.00	58.725000	2,349.20
68135	Water District 1 Maintenance	236,169.10	0.398117	94,023.85
68136	Water District 2 Maintenance	4,358,747.00	0.002330	10,156.49
68137	Water District 3 Maintenance	362,692.12	0.266730	96,736.71
68138	Water District 4 Maintenance	3,354,660.00	0.001907	6,397.15

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68141	Water District 8 Maintenance	519,326.00	0.003728	1,936.04
68142	Water District 9 Maintenance	851,135.00	0.004529	3,854.40
68206	Sanitary Sewer 1			
	Unit Count	102.00	100.000000	10,200.00
	Second Value	561.00	40.000000	22,440.00
	Capital Value	19,210,237.00	0.510613	9,808.84
	Maintenance Value	17,935,837.00	2.815800	50,503.76
68207	Sanitary Sewer 1 Gallons			
	Unit Count	27,825.00	2.380952	66,249.99
	Second Value	22,973.05	0.250000	5,743.36
68208	Sanitary Sewer 2			
	Unit Count	205.00	40.000000	8,200.00
	Second Value	9,072.71	0.250000	2,268.19
	Capital Value	7,097,350.00	0.540202	3,834.01
	Maintenance Value	7,012,050.00	2.463163	17,271.86
68209	Sanitary Sewer 2 Gallons	9,662.00	3.363693	32,500.01
68210	Sanitary Sewer 3			
	Unit Count	77.00	40.000000	3,080.00
	Second Value	1,528.50	0.250000	382.14
	Capital Value	1,050,600.00	0.547306	575.02
	Maintenance Value	1,050,600.00	5.371097	5,642.83
68211	Sanitary Sewer 3 Gallons	2,894.00	5.183138	15,000.02
68212	Sanitary Sewer 4			
	Second Value	92.00	40.000000	3,680.00
	Capital Value	1,707,800.00	0.627123	1,071.00
	Maintenance Value	1,707,800.00	6.405656	10,939.58
68213	Sanitary Sewer 4 Gallons			
	Unit Count	4,038.00	4.581476	18,499.98
	Second Value	2,301.68	0.250000	575.42
68214	Sanitary Sewer 9			
	Unit Count	113.00	40.000000	4,520.00
	Second Value	2,790.00	0.250000	697.52
	Capital Value	1,894,900.00	0.546731	1,036.00
	Maintenance Value	1,894,900.00	2.025701	3,838.52
68215	Sanitary Sewer 9 Gallons	5,183.00	5.209338	26,999.98
68216	Sanitary Sewer 10			
	Unit Count	18.00	100.000000	1,800.00
	Second Value	84.00	40.000000	3,360.00
	Capital Value	1,989,600.00	0.531263	1,057.03
	Maintenance Value	1,933,900.00	1.736666	3,358.53
68217	Sanitary Sewer 10 Gallons			
	Unit Count	4,567.00	1.751697	8,000.00
	Second Value	2,797.85	0.250000	699.49
68218	Sanitary Sewer 4			
	Unit Count	44.00	40.000000	1,760.00
	Second Value	2,631.94	0.250000	658.05
	Capital Value	1,302,500.00	0.442226	576.03
	Maintenance Value	1,302,500.00	0.205002	267.03
68219	Sanitary Sewer 4 Gallons	1,808.00	8.550332	15,458.98

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68220	Sanitary Sewer 5 Gallons			
	Unit Count	28,064.00	1.100000	30,870.40
	Second Value	27,483.04	0.400000	10,993.17
	Capital Value	23,306,437.00	1.601789	37,332.01
	Maintenance Value	23,304,237.00	7.624567	177,684.67
68221	Sanitary Sewer 5			
	Unit Count	582.00	40.000000	23,280.00
	Second Value	3,795,698.00	0.000355	1,347.68
68222	Sanitary Sewer 5 Gallons			
	Unit Count	24,376.00	1.100000	26,813.60
	Second Value	18,635.03	0.400000	7,453.99
	Capital Value	16,967,600.00	1.392183	23,621.97
	Maintenance Value	16,967,600.00	8.165136	138,542.84
68223	Sanitary Sewer 5 Ext Area			
	Unit Count	373.00	40.000000	14,920.00
	Second Value	2,791,841.00	0.000934	2,608.52
68226	Sanitary Sewer 6 Gallons			
	Unit Count	56,204.00	3.425183	192,509.07
	Second Value	61,043.87	0.469793	28,678.04
	Maintenance Value	46,047,632.00	4.067718	187,308.66
68227	Sanitary Sewer 6			
	Unit Count	1,215.00	40.000000	48,600.00
	Second Value	8,327,824.94	0.000158	1,315.91
68228	Sanitary Sewer 7 Gallons			
	Unit Count	12,275.00	5.791365	71,089.14
	Second Value	245.00	40.000000	9,800.00
	Capital Value	9,439,957.00	0.535172	5,052.06
	Maintenance Value	9,239,957.00	5.669213	52,383.29
68229	Sanitary Sewer 7	12,118.87	0.250000	3,029.79
68230	Sanitary Sewer 8			
	Unit Count	27,042.37	0.250000	6,760.65
	Second Value	17.00	100.000000	1,700.00
	Capital Value	32,131,580.00	0.542177	17,421.04
	Maintenance Value	32,131,580.00	3.548826	114,029.25
68231	Sanitary Sewer 8 Gallons			
	Unit Count	49,914.00	3.844293	191,883.85
	Second Value	729.00	40.000000	29,160.00
68232	Sanitary Sewer 11			
	Unit Count	24.00	40.000000	960.00
	Second Value	1,383.57	0.250000	345.90
	Capital Value	1,130,200.00	0.546806	618.02
	Maintenance Value	1,130,200.00	6.045043	6,832.12
68233	Sanitary Sewer 11 Gallons	1,326.00	5.572398	7,389.00
68234	Sanitary Sewer 12			
	Unit Count	67.00	40.000000	2,680.00
	Second Value	4,672.00	0.250000	1,168.00
	Capital Value	3,753,950.00	0.546624	2,051.97
	Maintenance Value	3,753,950.00	4.279387	16,064.70
68235	Sanitary Sewer 12 Gallons	3,479.00	6.193868	21,548.49

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68237	Sanitary Sewer 12			
	Unit Count	63.00	40.000000	2,520.00
	Second Value	4,219.00	0.250000	1,054.75
	Capital Value	3,419,800.00	0.546816	1,869.95
	Maintenance Value	3,419,800.00	4.279387	14,634.72
68238	Sanitary Sewer 12 Gallons	2,979.00	6.193868	18,451.53
68239	Sanitary Sewer 12 Fsh Ct 1			
	Unit Count	393.00	40.000000	15,720.00
	Second Value	24,911.70	0.250000	6,227.96
	Capital Value	21,021,900.00	0.545241	11,461.89
	Maintenance Value	20,958,800.00	2.868128	60,112.56
68240	Sanitary Sewer 12 Gallons	20,766.00	3.081961	64,000.05
68241	Sanitary Sewer 12 Gallons			
	Unit Count	3,023.00	8.005293	24,199.99
	Second Value	87.00	40.000000	3,480.00
	Capital Value	1,320,650.00	0.545186	720.00
68242	Sanitary Sewer 12 Fsh Ct1 lk	1,171.38	0.400000	468.55
68244	Sanitary Sewer 13 Trunk			
	Capital Value	541,335,053.00	1.544615	836,153.58
	Maintenance Value	503,799,141.00	6.869429	3,460,812.21
68245	Sanitary Sewer 13 Gallons	457,713.00	1.416587	648,390.14
68246	Sanitary Sewer 14 Gallons			
	Unit Count	8,778.00	6.279221	55,119.01
	Second Value	161.00	40.000000	6,440.00
	Capital Value	9,812,700.00	0.546842	5,366.04
	Maintenance Value	9,812,700.00	3.113813	30,554.90
68247	Sanitary Sewer 14	10,168.34	0.250000	2,542.11
68248	Sanitary Sewer 15 Gallons			
	Unit Count	1,643.00	0.608643	1,000.00
	Second Value	41.00	40.000000	1,640.00
	Capital Value	1,582,700.00	0.547166	866.00
	Maintenance Value	1,582,700.00	4.499457	7,121.29
68249	Sanitary Sewer 15 Nash St	2,430.84	0.250000	607.72
68250	Sanitary Sewer 18 Gallons			
	Unit Count	565.00	6.017699	3,399.99
	Second Value	15.00	40.000000	600.00
	Capital Value	788,000.00	0.546954	431.00
	Maintenance Value	788,000.00	8.405270	6,623.36
68251	Sanitary Sewer 18 Fsh Rd Asm	1,542.59	0.250000	385.67
68252	Sewer District 19			
	Unit Count	65.00	40.000000	2,600.00
	Capital Value	2,627,200.00	0.609013	1,600.05
	Maintenance Value	2,627,200.00	6.550605	17,209.73
68253	Sanitary Sewer 19 Gallons			
	Unit Count	2,527.00	7.874951	19,899.99
	Second Value	3,673.00	0.250000	918.25
68254	Sanitary Sewer E&W Ang Ly Rtl			
	Unit Count	75,906.00	1.416587	107,527.37
	Maintenance Value	90,033,690.00	7.816136	703,715.54

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68256	Sanitary Sewer E&W Angle Leyd	90,456,584.00	1.605168	145,198.07
68261	Sanitary Sewer 5 Ex Area Comm			
	Unit Count	12,903.00	1.100000	14,193.30
	Second Value	11,118.53	0.400000	4,447.40
	Capital Value	32,672,538.00	1.392148	45,484.98
	Maintenance Value	26,022,938.00	8.165136	212,480.84
68262	Sanitary Sewer 5 Ext Area C			
	Unit Count	43.00	100.000000	4,300.00
	Second Value	5,217,270.46	0.000934	4,872.93
68263	Sanitary Sewer 5 Maintenance Comm			
	Unit Count	1,960.00	1.100000	2,156.00
	Second Value	1,749.48	0.400000	699.79
	Capital Value	1,675,150.00	1.601648	2,683.01
	Maintenance Value	1,588,150.00	7.624567	12,108.96
68264	Sanitary Sewer 5 Maintenance (Co)			
	Unit Count	37.00	100.000000	3,700.00
	Second Value	303,055.50	0.000355	107.58
68265	Sanitary Sewer 6 Maintenance Comm			
	Unit Count	15,050.00	3.425183	51,548.99
	Second Value	17,435.57	0.469787	8,190.99
	Maintenance Value	21,381,329.00	4.067718	86,973.22
68266	Sanitary Sewer 6 Maintenance (Co)			
	Unit Count	88.00	100.000000	8,800.00
	Second Value	6,632,095.00	0.000158	1,047.92
68269	Indian Park Roads	246.20	4.061738	1,000.00
68281	Sanitary Sewer 8	11.00	100.000000	1,100.00
68288	ECSD1 Flat Usage Fee	148.00	200.000000	29,600.00
68289	EC 1 Footage O&M	143,166.00	0.700000	100,216.20
68291	ECSD1 Flat Usage Fee	4,354.00	200.000000	870,800.00
68292	EC Sewer District 1			
	Second Value	142,301.00	0.700000	99,610.70
	Capital Value	327,302,108.00	0.547962	179,350.71
	Maintenance Value	309,170,408.00	2.603687	804,982.17
68293	EC Sewer District 1 Ext 15			
	Second Value	8,727.00	0.700000	6,108.90
	Capital Value	6,817,350.00	0.547962	3,735.71
	Maintenance Value	6,817,350.00	2.603687	17,750.27
68294	EC Sewer District 3			
	Capital Value	64,836,902.00	0.194524	12,612.44
	Maintenance Value	59,638,586.00	1.708655	101,901.74
68295	EC Sewer District 3			
	Unit Count	14,710.00	0.700000	10,297.00
68296	EC Sewer District 1 Ex 9			
	Second Value	844.00	0.700000	590.80
	Capital Value	649,400.00	0.547962	355.84
	Maintenance Value	618,600.00	2.603687	1,610.64

Abstract of City, Town & County Taxes 2016-2017

SWIS Code	District Description	Taxable Value	Tax Rate	Tax Levy
68297	ECSD 1 Ex 14			
	Second Value	5,388.00	0.700000	3,771.60
	Capital Value	3,499,710.00	0.547962	1,917.70
	Maintenance Value	3,499,710.00	2.603687	9,112.14
68298	EC Sewer District 1 Ex 11			
	Second Value	1,144.00	0.700000	800.80
	Capital Value	522,100.00	0.547962	286.10
	Maintenance Value	522,100.00	2.603687	1,359.38
68299	EC 3 Footage O&M	42,799.00	0.700000	29,959.30
68300	EC Sewer District 3 Ex 1			
	Second Value	14,572.00	0.700000	10,200.40
	Capital Value	11,260,840.00	0.194524	2,190.52
	Maintenance Value	11,246,440.00	1.708655	19,216.35
68301	ECSD1 Flat Usage Fee	15.00	200.000000	3,000.00
68302	ECSD 3 User Charge	12,696.00	2.900000	36,818.40
68303	ECSD1 Flat Usage Fee	51.00	200.000000	10,200.00
68304	ECSD1 Flat Usage Fee	9.00	200.000000	1,800.00
68305	ECSD 1 User Charge	180,604.00	3.100000	559,872.40
68306	ECSD3 Flat Usage Fee	566.00	230.000000	130,180.00
68307	ECSD3 Flat Usage Fee	226.00	230.000000	51,980.00
68311	Sanitary Sewer 8 Ext			
	Second Value	3.00	40.000000	120.00
	Capital Value	10,001,157.00	0.542237	5,423.00
	Maintenance Value	9,647,807.00	3.548826	34,238.40
68312	Sanitary Sewer 8 Ext			
	Unit Count	11,050.48	0.250000	2,762.64
	Second Value	3,340.00	3.844293	12,839.94
68314	Lighting 22 Mineral Springs 4	22.00	47.045455	1,035.10
68315	Lighting 23 Pine Trail Ln	17.00	58.823529	999.94
68316	Lighting 24 Barnett Dr	14.00	39.000000	546.00
68317	Lighting 25 Valley View	100.00	61.120000	6,112.00
68318	Lighting 26 Twinstream	80.00	59.637500	4,771.20
68319	Lighting 29 Oakbrook	23.00	48.739130	1,121.02
68351	Lighting 44 Evergreen Isle	112.00	15.339286	1,718.08
68352	Lighting 43 Robin Ct	6.00	24.833333	148.98
68353	Lighting 45 Nina Heights	55.00	19.272727	1,059.85
68400	ECSD 6 Sanitary Sewer			
	Unit Count	3.00	90.000000	270.00
	Capital Value	57,908.00	0.848735	49.16
68401	ECSD 6 Sanitary Sewer	150.00	3.770000	565.50
68402	Lighting 63 Princeton	159.00	26.490566	4,211.91