




MEMORANDUM COUNTY OF ERIE DEPT. OF REAL PROPERTY TAX SERVICES

TO: Robert Keating, Director, Division of Budget & Management

FROM: Scott Bylewski, Director, Real Property Tax 

DATE: December 16, 2021


RE: 2022 County Property Tax Review

Pursuant to Erie County Legislature Resolution Intro. 3-4(2020) the Director of the Erie County Department of Real Property Tax Services (RPTS) and the Director of the Division of Budget and Management shall review and sign-off of the annual adopted County property tax levy, please accept this Memorandum as my "sign-off" for the below figures. If you agree with these numbers, please sign at the space indicated at the end of this Memorandum.

	County	Town	Special Districts
County Service Tax Levy	\$ 293,524,030.00		
Library Tax Levy	\$ 26,435,688.00		
Board of Elections Re-Spread	\$ 8,359,701.00		
Community College Re-Spread	\$ 3,272,144.99		
Exemption Removal	\$ 900,138.35	\$ 581,076.89	
Sewer Districts			
1			\$ 3,622,153.00
2			\$ 3,940,539.00
3			\$ 7,458,525.00
4			\$ 2,428,368.00
5			\$ 822,831.00
6			\$ 2,917,524.00
8			\$ 1,153,162.00

The following attached files are also submitted in support of the above figures:

1. Apportionment for 2022
2. 2022 County Town RPTL 520 Totals
3. 2022 [Sewer] Tax Levy

 12/16/21
Reviewed and Approved by: Robert Keating, Director, Division of Budget and Management

Checked
12/14/21

A	B	C	D	E	F	G	H	I
MUNICIPALITIES	SWIS CODE	TAXABLE VALUE REAL PROPERTY ROLL (COLLINS INC RS3) SECTION 1.6.7	TAXABLE VALUE SPECIAL FRANCHISE	EXEMPTIONS TO ADD FOR APPORTIONMENT	COUNTY TAXABLE ASSESSED VALUE	EQ. RATE	COUNTY TAXABLE (PLUS EXEMPTS) USED TO APPORTION	EQUALIZED FULL VALUE TAXABLE PROPERTY

(F-D) Formula:	From Asmt Roll	Linked: Asmt Roll	Column D
	From Asmt Roll	Linked: Asmt Roll	Column J
	From Asmt Roll	Linked: Asmt Roll	Column C
NYS ORPTS			
(F+E) Formula:			
(F/G)*100 Formula:			

BUFFALO CITY	140200	11,558,127,964	488,925,202	91,750,934	12,047,053,166	88.50	12,138,804,100	13,612,489,453
LACKAWANNA CITY	140900	721,400,696	19,455,296	19,104,097	740,855,992	99.00	759,960,089	748,339,386
TONAWANDA CITY	141600	723,795,304	13,648,697	21,570,293	737,444,001	86.00	759,014,294	857,493,024
ALDEN	142089	595,140,838	5,712,397	16,209,747	600,853,235	80.50	617,062,982	746,401,534
AMHERST	142289	10,624,002,292	118,726,648	139,583,312	10,742,728,940	88.00	10,882,312,252	12,207,646,523
AURORA	142489	554,419,970	4,090,570	6,973,749	558,510,540	29.00	565,484,289	1,925,898,414
BOSTON	142600	571,430,409	5,087,309	17,151,483	576,517,718	73.00	593,669,201	789,750,299
BRANT	142889	115,559,197	4,747,090	3,007,430	120,306,287	68.00	123,313,717	176,921,010
CHEEKTOWAGA* (Reassessment 2021)	143089	6,382,692,771	66,605,393	165,670,024	6,449,298,164	100.00	6,614,968,188	6,449,298,164
CLARENCE* (Reassessment 2021)	143200	4,713,477,088	22,722,819	54,181,144	4,736,199,907	100.00	4,790,381,051	4,736,199,907
GOLDEN	143400	125,996,101	1,212,042	3,015,839	127,208,143	34.00	130,223,982	374,141,597
COLLINS	143689	130,668,940	3,982,761	4,839,476	134,651,701	46.00	139,491,177	292,721,089
CONCORD	143889	266,201,808	1,911,375	6,096,535	268,113,183	36.00	274,209,718	744,758,842
EDEN	144000	339,963,211	4,908,419	8,754,920	344,871,630	51.00	353,626,550	676,218,882
ELMA	144200	58,042,164	341,929	1,123,435	58,384,093	3.61	59,507,528	1,617,287,895
EVANS	144489	873,188,367	15,142,294	28,387,510	888,330,661	73.00	916,718,171	1,216,891,316
GRAND ISLAND* (Reassessment 2021)	144600	2,191,500,883	28,178,730	41,567,635	2,219,679,613	100.00	2,261,247,248	2,219,679,613
HAMBURG	144889	2,217,026,987	22,021,733	54,764,679	2,239,048,720	41.00	2,293,813,399	5,461,094,439
HOLLAND	145000	219,601,130	1,918,906	5,370,815	221,520,036	70.00	226,890,851	316,457,194
LANCASTER	145289	3,998,324,105	30,175,238	72,156,578	4,028,499,343	100.00	4,100,655,921	4,028,499,343
MARILLA	145400	183,543,838	1,424,769	3,344,184	184,968,607	32.00	188,312,791	578,026,897
NEWSTEAD	145689	741,682,065	13,337,305	13,270,942	755,019,370	100.00	768,290,312	755,019,370
NORTH COLLINS	145889	172,508,720	3,898,158	4,739,945	176,406,878	66.00	181,146,823	267,283,148
ORCHARD PARK	146089	1,614,748,950	9,863,876	27,147,463	1,624,612,826	43.00	1,651,760,289	3,778,169,363
SARDINIA	146200	125,223,411	1,228,537	2,925,499	126,451,948	47.00	129,377,447	269,046,698
TONAWANDA	146489	1,732,896,990	28,110,887	48,095,940	1,761,007,877	33.00	1,809,103,817	5,336,387,506
WALES	146600	120,555,114	1,064,926	2,934,074	121,620,040	35.00	124,554,114	347,485,829
WEST SENECA	146800	1,221,041,740	9,312,159	42,788,999	1,230,353,899	34.00	1,273,142,898	3,618,687,938
52,892,761,053.00								
927,755,465.00								
906,526,681.00								
53,820,516,518.00								
54,727,043,199.00								
74,148,294,674								

Checked	12/14/21	12/14/21	12/14/21
Checked	12/14/21	12/14/21	12/14/21
Checked	12/14/21	12/14/21	12/14/21

A	B	J	K	L	M	N	O	P
MUNICIPALITIES	SWIS CODE	EQUALIZED TAXABLE USING AVERAGE EQ. RATE	(DEDUCT) EQUALIZED VALUE FROM TAXABLE VALUE	(ADD) EQUALIZED VALUE FROM TAXABLE VALUE	PRIOR YEAR EXCESS/ (DEFICIENCY)	ELECTION RESPREAD	CURRENT COMMUNITY COLLEGE	COUNTY TAXABLE (PLUS EXEMPTS) USED TO APPORTION
		Formula: ((I*B)/100))	Formula: F-J	Formula: F-J	Prior Year Roll	From BOE	From College	Formula: (=H)

140200	9,880,621,216	2,166,431,950.27	-	11.57	2,044,267.05	408,517.21	12,138,804,100
140900	543,181,909	197,674,082.62	-	(0.71)	164,488.17	15,936.55	759,960,089
TONAWANDA CITY	141600	622,411,044	-	(0.47)	135,791.04	136,910.84	759,014,294
ALDEN	142089	541,775,320	-	(5.09)	84,215.36	109,874.23	617,062,982
AMHERST	142289	8,860,916,414	1,881,812,526.28	-	1,115,421.17	579,312.34	10,882,312,252
AURORA	142489	1,397,912,762	-	29.70	143,470.97	64,546.99	565,484,289
BOSTON	142600	573,240,007	3,277,710.53	-	82,881.63	6,950.48	593,669,201
BRANT	142889	128,418,060	-	(8,111,773.03)	0.31	13,400.95	123,313,717
CHEEKTOWAGA* (Reassessment 2021)	143089	4,681,221,057	1,768,077,107.02	(33.35)	799,019.99	389,010.50	6,614,968,188
CLARENCE* (Reassessment 2021)	143200	3,437,769,222	1,298,430,684.53	-	322,307.69	75,834.95	4,790,381,051
GOLDEN	143400	271,570,561	-	3.74	34,017.38	6,891.33	130,223,982
COLLINS	143689	212,471,511	-	2.49	38,912.60	25,613.72	139,491,177
CONCORD	143889	540,582,972	-	0.38	74,380.95	32,121.17	274,209,718
EEDEN	144000	490,833,264	-	10.71	74,732.71	15,400.80	353,626,550
ELMA	144200	1,173,907,913	-	(0.84)	124,124.59	32,655.01	59,507,528
EVANS	144489	883,280,182	5,050,479.23	-	155,665.05	38,267.82	916,718,171
GRAND ISLAND* (Reassessment 2021)	144600	1,611,153,753	608,525,859.54	0.03	213,000.67	272,439.90	2,261,247,248
HAMBURG	144889	3,963,933,692	-	(3.90)	572,125.10	151,132.30	2,293,813,399
HOLLAND	145000	229,700,356	-	1.76	30,895.58	15,854.85	226,890,851
LANCASTER	145289	2,924,084,989	1,104,414,353.76	(7.45)	435,029.65	144,692.63	4,100,655,921
MARILLA	145400	419,560,642	-	(2.52)	55,195.80	10,257.39	188,312,791
NEWSTEAD	145689	548,030,574	206,988,796.22	-	82,397.97	101,701.85	768,290,312
NORTH COLLINS	145889	194,007,390	-	2.66	32,932.81	13,911.45	181,146,823
ORCHARD PARK	146089	2,742,383,051	(1,117,770,225.33)	(4.57)	298,388.54	81,710.23	1,651,760,289
SARDINIA	146200	195,287,462	(68,835,513.57)	0.21	28,008.28	13,445.46	129,377,447
TONAWANDA	146489	3,873,415,204	(2,112,407,326.69)	134.79	714,907.22	417,979.26	1,809,103,817
WALES	146600	252,222,480	(130,602,440.08)	(5.15)	28,887.66	8,690.32	124,554,114
WEST SENEGA	146800	2,626,623,509	(1,396,269,610.16)	5.52	452,016.35	89,084.46	1,273,142,898
53,820,516,518							3,272,144.99
9,414,794,422							8,359,701.00
(9,414,794,422)							(397.16)
8,359,701.00							3,272,144.99
3,272,144.99							54,727,043,199

2022 Apportionment
Using Final Assessments for 2021

A	B	Q	R	S	T	U	V	W	X
MUNICIPALITIES	SWIS CODE	FULL VALUE USED TO SPREAD COUNTY TAX	PERCENT OF ENTIRE COUNTY FULL VALUE	LIBRARY LEVY	COUNTY SERVICE LEVY	LIBRARY TAX RATE PER \$1000 TAXABLE	COUNTY SERVICE RATE PER \$000 TAXABLE	COUNTY SERVICE+ ELECTION+ COMM COLLEGE+ EXCES/DEFIC	TAX BILL COUNTRY SERVICE RATE /\$1000 TAXABLE
				Levy	Levy	Tax Bill Rate	Rate Calc.	Levy Calc.	Tax Bill Rate
	Formula: (H/G)*100	Formula: (Q/Q\$38\$)	Formula: (R*B\$43\$)	Formula: (R*B\$42\$)	Formula: (S/F)*1000	Formula: (T/F)*1000	Formula: (N+O+T-M)	Formula: (W/F)*1000	

BUFFALO CITY	140200	13,716,162,825	18.165750%	4,802,240.90	53,320,840.48	0.398624	4.426048	55,773,613.17	4.629648
LACKAWANNA CITY	140900	767,636,454	1.016661%	268,761.40	2,984,145.16	0.362771	4.027969	3,164,570.59	4.271506
TONAWANDA CITY	141600	882,574,760	1.168886%	309,003.08	3,430,961.60	0.419019	4.652505	3,703,663.95	5.022299
ALDEN	142089	766,537,866	1.015206%	268,376.77	2,979,874.46	0.446659	4.959405	3,173,969.14	5.282437
AMHERST	142289	12,366,263,923	16.377937%	4,329,620.40	48,073,181.57	0.403028	4.474951	49,768,481.43	4.632760
AURORA	142489	1,949,945,824	2.582517%	682,706.21	7,580,308.83	1.222369	13.572365	7,788,297.09	13.944763
BOSTON	142600	813,245,481	1.077066%	284,729.83	3,161,447.78	0.493879	5.483696	3,251,278.64	5.639512
BRANT	142889	181,343,701	0.240172%	63,491.24	704,963.82	0.527747	5.859742	740,583.48	6.155817
CHEEKTOWAGA* (Reassessment 2021)	143089	6,614,968,188	8.760895%	2,316,002.75	25,715,330.74	0.359109	3.987307	26,903,394.58	4.171523
CLARENCE* (Reassessment 2021)	143200	4,790,381,051	6.344403%	1,677,186.55	18,622,347.02	0.354121	3.931917	19,020,473.21	4.015978
COLDEN	143400	383,011,712	0.507262%	134,098.33	1,488,937.30	1.054165	11.704733	1,529,842.27	12.026292
COLLINS	143689	303,241,689	0.401615%	106,169.61	1,178,835.65	0.788476	8.754703	1,243,359.48	9.233894
CONCORD	143889	761,693,661	1.008791%	266,680.74	2,961,042.87	0.994657	11.044003	3,067,544.61	11.441230
EDEN	144000	693,385,392	0.918323%	242,764.96	2,695,498.18	0.703928	7.815946	2,785,620.98	8.077269
ELMA	144200	1,648,407,978	2.183159%	577,133.15	6,408,096.78	9.885109	109.757580	6,564,877.22	112.442908
EVANS	144489	1,255,778,316	1.663159%	439,667.43	4,881,770.23	0.494937	5.495443	5,075,694.32	5.713744
GRAND ISLAND* (Reassessment 2021)	144600	2,261,247,248	2.994806%	791,697.66	8,790,476.27	0.356672	3.960246	9,275,916.81	4.178944
HAMBURG	144889	5,594,666,827	7.409603%	1,958,779.45	21,748,964.43	0.874827	9.713484	22,472,225.73	10.036506
HOLLAND	145000	324,129,787	0.429279%	113,482.86	1,260,037.00	0.512292	5.688140	1,306,785.67	5.899176
LANCASTER	145289	4,100,655,921	5.430928%	1,435,703.11	15,941,077.91	0.356387	3.957076	16,520,807.64	4.100983
MARILLA	145400	588,477,472	0.779382%	206,035.07	2,287,674.32	1.113892	12.367906	2,353,130.03	12.721781
NEWSTEAD	145689	768,290,312	1.017527%	268,990.33	2,986,687.00	0.356269	3.955775	3,170,783.93	4.199606
NORTH COLLINS	145889	274,464,883	0.363503%	96,094.40	1,066,967.38	0.544732	6.048332	1,113,808.98	6.313864
ORCHARD PARK	146089	3,841,302,998	5.087440%	1,344,899.63	14,932,857.46	0.827828	9.191641	15,312,960.80	9.425606
SARDINIA	146200	275,271,164	0.364570%	96,376.70	1,070,101.75	0.762161	8.462517	1,111,555.28	8.790337
TONAWANDA	146489	5,482,132,779	7.260562%	1,919,379.54	21,311,494.41	1.089932	12.101873	22,444,246.10	12.745114
WALES	146600	355,868,897	0.471314%	124,595.21	1,383,421.07	1.024463	11.374943	1,421,004.20	11.683964
WEST SENECA	146800	3,744,537,935	4.959283%	1,311,020.69	14,556,688.52	1.065564	11.831302	15,097,783.81	12.271090
		75,505,625,044	100.000000%	26,435,688.00	293,524,030.00			305,156,273.15	

LEVY USED IS 2022 Adopted

IDA PILOT
RATE

Using Final Assessments for 2021

A	B	Y	Z	AA
MUNICIPALITIES	SWIS CODE	ALL ITEMS INC LIBRARY \$1000 TAXABLE RATE PER	Library + County Service (Rate Prior To Respreads)	FULL VALUE RATE
		TOTAL		

Formula: X+U
Formula: U+V
Formula: (Z*G)/100

BUFFALO CITY	140200	5.028271	4.824672	4.269835
LACKAWANNA CITY	140900	4.634277	4.390741	4.346833
TONAWANDA CITY	141600	5.441318	5.071524	4.361510
ALDEN	142089	5.729096	5.406064	4.351882
AMHERST	142289	5.035788	4.877979	4.292621
AURORA	142489	15.167132	14.794734	4.290473
BOSTON	142600	6.133391	5.977575	4.363629
BRANT	142889	6.683564	6.387489	4.343492
CHEEKTOWAGA* (Reassessment 2021)	143089	4.530632	4.346416	4.346416
CLARENCE* (Reassessment 2021)	143200	4.370098	4.286038	4.286038
COLDEN	143400	13.080457	12.758897	4.338025
COLLINS	143689	10.022369	9.543179	4.389862
CONCORD	143889	12.435887	12.038661	4.333918
EDEN	144000	8.781198	8.519875	4.345136
ELMA	144200	122.328018	119.642690	4.319101
EVANS	144489	6.208681	5.990379	4.372977
GRAND ISLAND* (Reassessment 2021)	144600	4.535616	4.316918	4.316918
HAMBURG	144889	10.911133	10.588311	4.341207
HOLLAND	145000	6.411146	6.200432	4.340302
LANCASTER	145289	4.457370	4.313463	4.313463
MARILLA	145400	13.835673	13.481798	4.314175
NEWSTEAD	145689	4.555876	4.312045	4.312045
NORTH COLLINS	145889	6.858595	6.593064	4.351422
ORCHARD PARK	146089	10.253434	10.019469	4.308371
SARDINIA	146200	9.552498	9.224678	4.335598
TONAWANDA	146489	13.835046	13.191806	4.353296
WALES	146600	12.708427	12.399406	4.339792
WEST SENECA	146800	13.336654	12.896866	4.384934

Town	County	Town	Total
Buffalo	\$ 217,878.28	\$ -	\$ 217,878.28
C. Lack	\$ 14,682.78	\$ -	\$ 14,682.78
C. Ton	\$ 18,580.26	\$ -	\$ 18,580.26
Alden	\$ 18,454.58	\$ 6,068.36	\$ 24,522.94
Amherst	\$ 65,576.98	\$ 69,382.82	\$ 134,959.80
Aurora	\$ 21,526.94	\$ 8,231.40	\$ 29,758.34
Boston	\$ 10,355.68	\$ 2,831.50	\$ 13,187.18
Brant	\$ 910.25	\$ 500.78	\$ 1,411.03
Cheektowaga	\$ 121,244.10	\$ 146,219.30	\$ 267,463.40
Clarence	\$ 12,512.24	\$ 5,388.59	\$ 17,900.83
Colden	\$ 4,527.72	\$ 1,689.78	\$ 6,217.50
Collins	\$ 4,488.58	\$ 1,629.96	\$ 6,118.54
Concord	\$ 12,864.42	\$ 3,904.84	\$ 16,769.26
Eden	\$ 4,602.60	\$ 2,300.74	\$ 6,903.34
Elma	\$ 7,842.88	\$ 388.67	\$ 8,231.55
Evans	\$ 16,068.89	\$ 23,752.66	\$ 39,821.55
Grand Island	\$ 14,700.80	\$ 7,573.54	\$ 22,274.34
Hamburg	\$ 66,978.72	\$ 52,249.26	\$ 119,227.98
Holland	\$ 852.21	\$ 763.46	\$ 1,615.67
Lancaster	\$ 23,703.68	\$ 21,173.04	\$ 44,876.72
Marilla	\$ 5,837.43	\$ 288.55	\$ 6,125.98
Newstead	\$ 3,562.14	\$ 910.94	\$ 4,473.08
North Collins	\$ 1,796.51	\$ 987.37	\$ 2,783.88
Orchard Park	\$ 49,517.07	\$ 26,297.68	\$ 75,814.75
Sardinia	\$ 499.36	\$ -	\$ 499.36
Tonawanda	\$ 93,489.19	\$ 74,158.00	\$ 167,647.19
Wales	\$ 2,208.44	\$ 123.14	\$ 2,331.58
West Seneca	\$ 84,875.62	\$ 124,262.51	\$ 209,138.13
	\$ 900,138.35	\$ 581,076.89	\$ 1,481,215.24

COUNTY OF ERIE
DEPARTMENT OF ENVIRONMENT & PLANNING
DIVISION OF SEWERAGE MANAGEMENT

** MEMORANDUM **

TO: Joseph L. Fiegl, P.E. Deputy Commissioner
FROM: Noriko Herrington, Data Tax Clerk
DATE: October 25, 2021
RE: Sewer Tax Levy Comparison

Below are the Sewer Tax Levy Comparison between 2021 and 2022. The percent of change will be on the respective tax bills according to their districts.

If you have any questions, please advise ASAP.

SEWER TAX LEVY COMPARISON

<u>District</u>	<u>2021</u>	<u>2022</u>	<u>% Change</u>
1	3,531,019	3,622,153	2.581%
2	3,861,222	3,940,539	2.054%
3	7,193,746	7,458,525	3.681%
4	2,297,193	2,428,368	5.710%
5	789,084	822,831	4.277%
6	2,894,126	2,917,524	0.808%
8	1,144,357	1,153,162	0.769%

c: D. Millar/C. Katra/M.Salah/
R.Ferber/0.4.2 Tax Rolls
N. Snyder