

**CITY OF NIAGARA FALLS  
NEW YORK**

DATE: May 9, 2018

TO: The City Council

FROM: Mayor Paul Dyster  
Chief Executive Officer

James R. Bird  
City Assessor

SUBJ: AGENDA ITEM – Certification of Base Percentages, Current Percentages and Current Base Proportions for Homestead & Non-Homestead Assessment Roll

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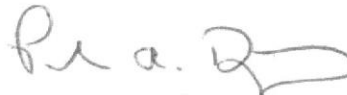
In accordance with Section 1903 of the Real Property Tax Law, the City Council must certify the attached referenced percentages and proportions.

Assessing units using Article 19 Homestead option must certify percentages and proportions when final class equalization rates are established by the Office of Real Property Services.

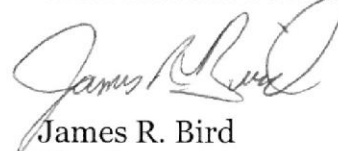
The certification is now due and the attached represents the necessary certifications.

Will Council certify the attached percentages and proportions?

Respectfully,



Mayor Paul Dyster  
Chief Executive Officer



James R. Bird  
City Assessor

Kennedy \_\_\_\_\_ Scott \_\_\_\_\_ Tompkins \_\_\_\_\_ Voccio \_\_\_\_\_ Touma \_\_\_\_\_

CERTIFICATE OF BASE PERCENTAGES, CURRENT PERCENTAGES AND  
CURRENT BASE PROPORTIONS PURSUANT TO ARTICLE 19, RPTL, FOR THE  
LEVY OF TAXES ON THE 2018 ASSESSMENT ROLL

CERTIFICATION

Approved Assessing Unit City of Niagara Falls, 291100  
Name of Portion City of Niagara Falls, 291100

DETERMINATION OF BASE PERCENTAGES

Section I	(A) 1989 Taxable Assessed Value	(B) 1989 Class Equalization Rate	(C) Estimated Market Value A/(B/100)	(D) Base Percentages (C/sum of C)
Class				
Homestead	527,758,662	89.89	587,116,100	57.88167
Nonhomestead	379,459,055	88.82	427,222,534	42.11833
Total	907,217,717		1,014,338,634	100.00000

DETERMINATION OF CURRENT PERCENTAGES

Section II	(E) Prior Year Taxable Assessed Value Including Special Franchise	(F) Prior Year Class Equalization Rate	(G) Estimated Market Value E/(F/100)	(H) Current Percentages (G/sum of G)
Class				
Homestead	875,117,853	86.18	1,015,453,531	59.10086
Nonhomestead	407,013,707	57.92	702,717,036	40.89914
Total	1,282,131,560		1,718,170,567	100.00000

DETERMINATION OF CURRENT BASE PROPORTIONS

Section III	(I) Local Base Proportion for the 1990 Assessment Roll	(J) Updated Local Base Proportion	(K) Prospective Current Base Proportion Part (J) Prorated to 100.00	(L) Adjusted Base Proportion used for Prior Tax Levy	(M) % difference between prior Adjusted Base Proportion and Prospective Current	(N) Maximum Current Base Proportion	(O) Current Base Proportions
Class		I*(H/D)	(J/sum of J)		((K/L)-1*100)	(L*1.05)	
Homestead	40.12162	40.96672	41.33384	51.75769	-20.14		49.34657
Nonhomestead	59.87838	58.14509	58.66616	48.24231	21.61	50.65443	50.65443
Total	100.00000	99.11181	100.00000	100.00000			100.00000

I, the clerk of the legislative body of the approved assessing unit identified above, hereby certify that the legislative body determined on \_\_\_\_\_ base percentages, current percentages, and current base proportions as set forth herein for the assessment roll and portion as identified above.

signature

title

date