

In accordance with Resolution 1998-140 relative to the two-tier property tax system that was adopted November 24, 1998 and Section 1903-4c of the Real Property tax Law, I have calculated the locally adjusted proportions for the City of Niagara Falls 2021 tax levy:

**City of Niagara Falls**

Homestead	53.15741
Non-Homestead	46.84259

This calculation represents a 20% shift to the Homestead Class.

Will the Council so approve?