

**CITY OF NIAGARA FALLS
NEW YORK
OFFICE OF THE CITY ASSESSOR**

DATE: December 14th, 2022
TO: City Council Members
FROM: James R. Bird
City Assessor
SUBJ: *AGENDA ITEM: Locally-Adjusted Homestead & Non-Homestead Proportions*

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 2023 tax levy:

City of Niagara Falls

Homestead	53.33131
Non-Homestead	46.66869

This calculation represents a 20% shift to the homestead class.

Will the Council so approve?

Bax _____ Myles _____ Tompkins _____ Zajac _____ Spanbauer _____