

List of Certified 2026 Class Equalization Rates

Ms. Olivia M Owens , Clerk
Erie County Legislature
Old County Hall, 4th Fl.
92 Franklin Street
Buffalo, NY 14202


EC LEG MAY 26 '26 PM 2:38

Subpart 8166-2 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York specifies that a certified statement setting forth the final class equalization rates for each special assessing unit, and for each approved assessing unit which has adopted the Homestead provisions of Article 19 of the Real Property Tax Law, shall be filed with the clerk of the legislative body of the county.

Listed below are final class equalization rates for the 2026 assessment rolls which have been established to date for the municipalities in your county. Where a final class rate has been certified to you and subsequently rescinded this is also noted.

Approved Assessing Unit:	SWIS Code	Date Established
City of Buffalo	140200	4/6/2026
Portions:	Homestead	NonHomestead
City of Buffalo	100.00	100.00

I hereby certify that the State Office of Real Property Tax Services has established the class equalization rate for the 2026 assessment roll shown on this document for the above municipality.



Jason Ayotte
Real Property Analyst 3

Mr. Scott Bylewski, County Director
Erie County RPTS
Rath Building Room 100
95 Franklin Street
Buffalo, NY 14202

List of Certified 2026 State Equalization Rates

Mr. Olivia M Owens , Clerk
Erie County Legislature
Old County Hall, 4th Fl.
92 Franklin Street
Buffalo, NY 14202

Subpart 8186-2 of Title 20 of the Official Compilation of Codes, Rules and Regulations of the State of New York specifies that a certified statement setting forth the final State equalization rate for each municipality shall be filed with the clerk of the legislative body of the county.

Listed below are final State equalization rates for the 2026 assessment rolls which have been established to date for the municipalities in your county. If a final equalization rate for a municipality has been certified to you and subsequently rescinded this is also noted.

Municipal Code	Municipal Name	State Equalization Rate	Date Established	County Full Valuation of Taxable Real Property
140200	City of Buffalo	100.00	04/06/2026	
140900	City of Lackawanna	60.00	04/06/2026	
144000	Town of Eden	36.00	05/12/2026	
145400	Town of Marilla	22.00	05/12/2026	

* The final State equalization rate has been rescinded, the revised State equalization rate is shown.

Villages that have adopted the provisions of Section 1402-3 of the Real Property Tax Law and have ceased to be assessing units are not listed on this report. Section 1202 of the Real Property Tax Law specifies that the State equalization rate established by the State Office for the town or county assessment roll shall be deemed to be the State equalization rate established for these villages.

I hereby certify that the State Office of Real Property Tax Services has established the State equalization rates for the 2026 assessment roll shown on this document for the above municipalities.



Jason Ayotte
Real Property Analyst 3

Mr. Scott Bylewski, County Director
Erie County RPTS
Rath Building Room 100
95 Franklin Street
Buffalo, NY 14202