New York State Department of Taxation and Finance
Office of Real Property Tax Services
WA Harriman State Campus
Albany, New York 12227

List of Certified 2026 State Equalization Rates

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Ms. 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 If a final equalization rate for a municipality has been certified to you and subsequently rescinded this is also noted.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
140000	County of Erie	66.63	09/01/2026	121,909,910,748
140200	City of Buffalo	100.00	04/06/2026	
140900	City of Lackawanna	60.00	04/06/2026	
141600	City of Tonawanda	82.00	05/26/2026	
142000	Town of Alden	50.00	06/09/2026	
142200	Town of Amherst	90.00	05/26/2026	
142400	Town of Aurora	19.20	05/26/2026	
142600	Town of Boston	50.00	05/26/2026	
142800	Town of Brant	45.00	05/26/2026	
143000	Town of Cheektowaga	74.00	05/26/2026	
143200	Town of Clarence	90.00	05/26/2026	
143400	Town of Colden	24.00	05/26/2026	
143600	Town of Collins	27.00	05/26/2026	
143800	Town of Concord	25.00	05/26/2026	
144000	Town of Eden	36.00	05/12/2026	
144200	Town of Elma	2.40	06/09/2026	
144400	Town of Evans	47.00	06/16/2026	
144600	Town of Grand Island	95.00	05/26/2026	
144800	Town of Hamburg	27.50	05/26/2026	
145000	Town of Holland	50.00	05/26/2026	
145200	Town of Lancaster	100.00	06/09/2026	
145400	Town of Marilla	22.00	05/12/2026	
145600	Town of Newstead	100.00	06/09/2026	
145800	Town of North Collins	45.00	05/26/2026	

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Municipal Code	Municipal Name	State Equalization Rate	Date Established	County Full Valuation of Taxable Real Property
146000	Town of Orchard Park	28.50	05/26/2026	
146200	Town of Sardinia	32.00	05/26/2026	
146400	Town of Tonawanda	20.00	05/26/2026	
146600	Town of Wales	24.00	05/26/2026	
146800	Town of West Seneca	22.00	05/26/2026	

* The final State equalization rate has been rescinded, the revised State equalization rate is shown.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

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Erie County RPTS
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List of Certified 2026 Class Equalization Rates

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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

Approved Assessing Unit:	SWIS Code	Date Established
Town of Tonawanda	146400	10/23/2026
Portions:	Homestead	NonHomestead
Town of Tonawanda	20.00	23.60
Village of Kenmore	20.00	20.00
Tonawanda TOV	20.00	24.02

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(continued)	SWIS Code	Date Established 10/23/2026
Portions:	Homestead	NonHomestead
Sweet Home School District	20.00	23.77

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

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