

## County-wide Property Tax For Library Purposes

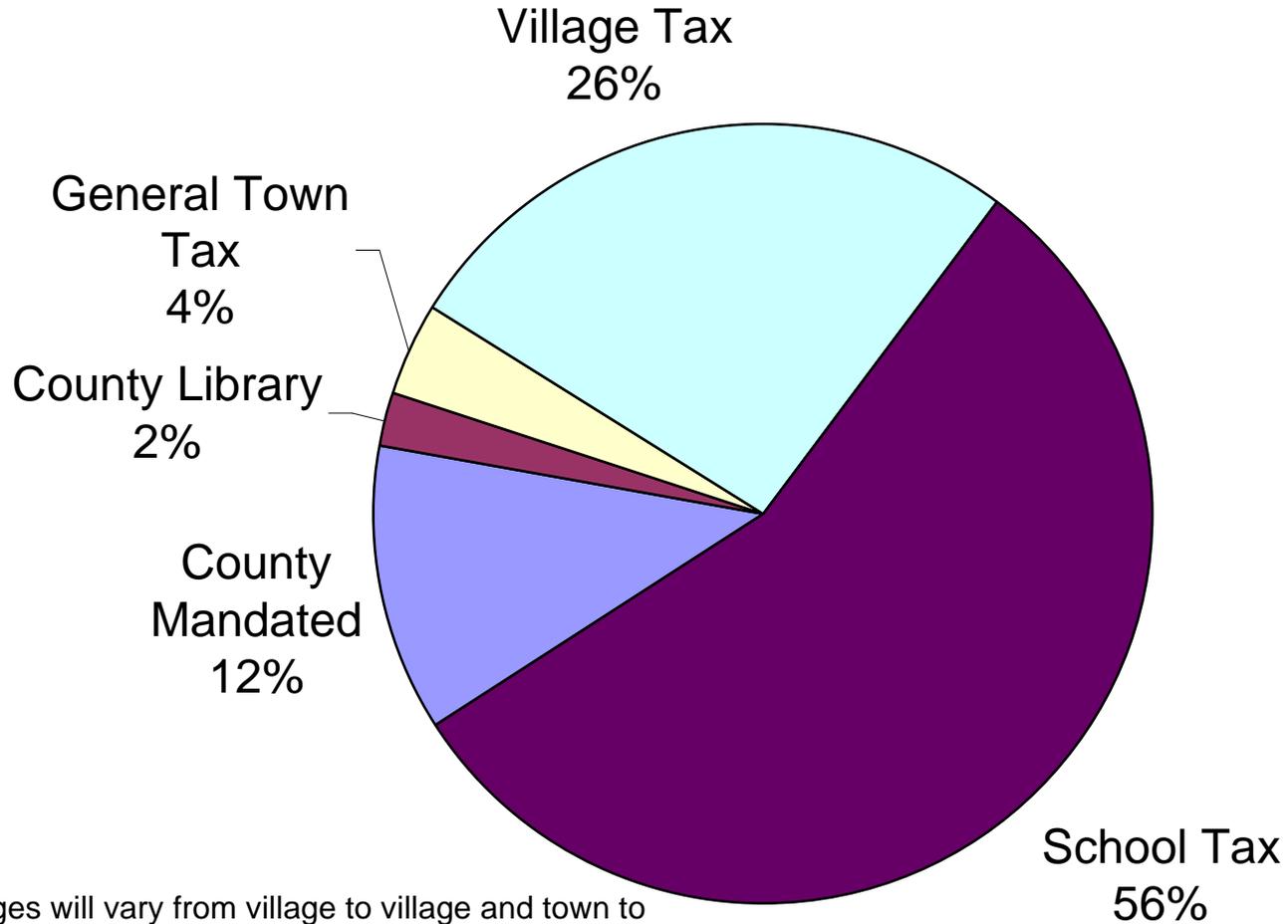
The B&ECPL's financial structure is buttressed by a single countywide equalized property tax levy for library purposes averaging \$0.77 per thousand of taxable valuation in 2005. This funding approach has allowed Erie County to achieve a distinction unique in New York State, free and equal access to **any** and **every** public library in Erie County by **all Erie County residents and taxpayers**. The books and other resources of every library are transparently available to every county resident regardless of where they reside.

This unique arrangement also allows the B&ECPL to take advantage of cost saving economies of scale, obtaining better pricing on purchases and eliminating duplication in a wide range of library functions. Under this structure, the B&ECPL provides for centralized purchasing of library materials, technology and even basic supplies. In recent years, centralized utility pooled purchasing and centralized human resource services were added to the mix. These approaches allow the Library to concentrate resources on service delivery to the general public.

The following charts provide an overview and historical information on the County Property Tax for Library Purposes:

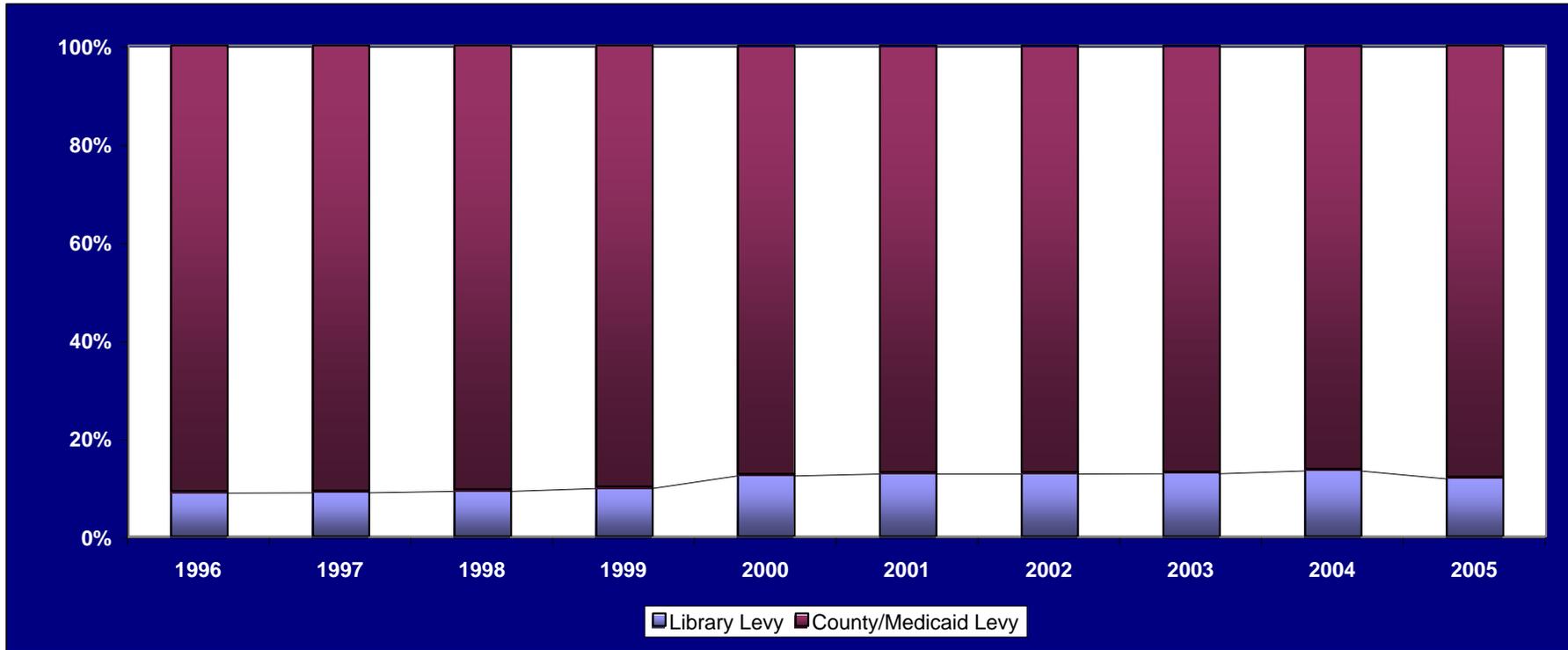
1. **A Sample Erie County Village Property Owner 2004 Property Taxes:** shows how the library tax compares to the other taxes paid by property owners using a southtowns village property owner as an example. Property owners pay taxes separately as billed for Erie County, including the County Mandated services and the Library tax and, depending where they live, a General Town Tax, Village Tax or City tax and a School Tax. Buffalo City property owners pay a city property tax that also includes funding for Buffalo City Schools. As you can see in the example, the library tax is the smallest portion of 2004 property taxes, at 2%. The largest portion is paid for schools, in this example 56% of 2004 annual taxes.
2. **Erie County Property Tax Levy History:** shows a ten-year history of the dollar amounts raised from the property tax to support Erie County Mandated services and the Library. The combined county/library tax peaked at \$226.3 million in 1997 and 1998. The 2005 amount, \$157.6 million is \$68.6 million (30%) BELOW the amount raised in 1998 and represents the lowest county tax rate in New York.
3. **County-wide Property Tax Levy For Library Purposes:** shows a ten-year history of the dollar amounts raised from the property tax to support the Library. The library tax peaked at \$26.4 million in 2000. The 2005 amount, \$21.7 million is \$4.7 million (18%) BELOW the amount raised in 2000.
4. **2005 County Tax Rates:** provides a detailed listing of 2005 taxes by community.

## A Sample Erie County Village Property Owner 2004 Property Taxes



Percentages will vary from village to village and town to town. In the City of Buffalo, the City tax takes the place of town, village and school taxes.

## Erie County Property Tax Levy History



	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
County/Medicaid Levy	195,691,154	203,268,026	202,419,710	196,712,437	155,372,986	129,559,571	129,559,571	129,462,070	128,332,433	135,969,466
Library Levy	22,028,963	23,018,144	23,866,460	24,953,953	26,393,455	22,969,980	22,969,980	23,067,481	24,197,118	21,671,833
<b>Total</b>	<b>217,720,117</b>	<b>226,286,170</b>	<b>226,286,170</b>	<b>221,666,390</b>	<b>181,766,441</b>	<b>152,529,551</b>	<b>152,529,551</b>	<b>152,529,551</b>	<b>152,529,551</b>	<b>157,641,299</b>

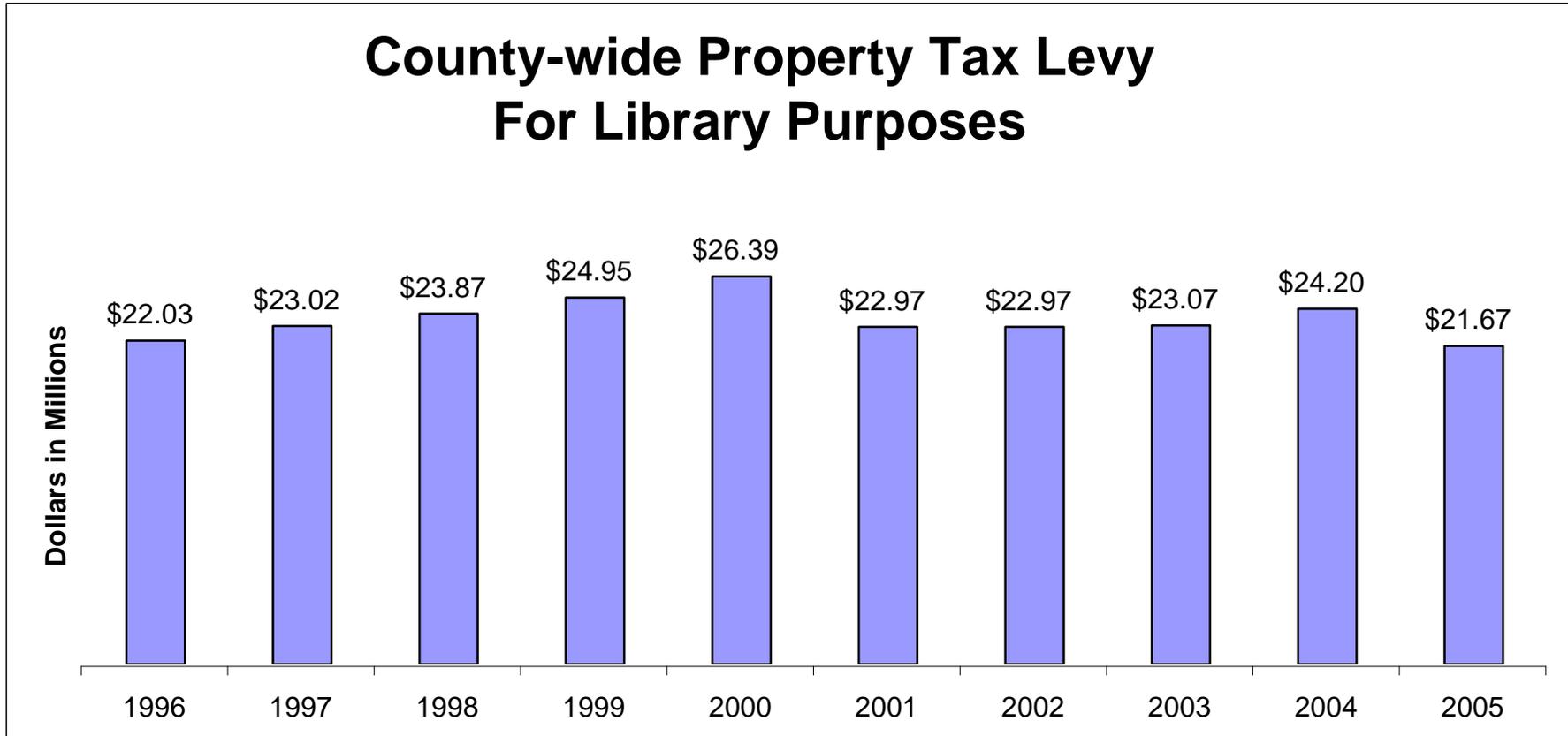
**Total Levy - Change from Prior Year:**

Dollar Change:	\$8,566,053	\$0	(\$4,619,780)	(\$39,899,949)	(\$29,236,890)	\$0	\$0	\$0	\$5,111,748
Percent Change:	3.9%	0.0%	-2.0%	-18.0%	-16.1%	0.0%	0.0%	0.0%	3.4%

**2005 change from 1997- 1998 Peak Years: (\$68,644,871)  
-30.3%**

Library Levy as a Percent of Total	10.1%	10.2%	10.5%	11.3%	14.5%	15.1%	15.1%	15.1%	15.9%	13.7%
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## County-wide Property Tax Levy For Library Purposes



1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
22,028,963	23,018,144	23,866,460	24,953,953	26,393,455	22,969,980	22,969,980	23,067,481	24,197,118	21,671,833

**Change from Prior  
Year:**

Dollar Change:	\$989,181	\$848,316	\$1,087,493	\$1,439,502	(\$3,423,475)	\$0	\$97,501	\$1,129,637	(\$2,525,285)
Percent Change:	4.5%	3.7%	4.6%	5.8%	-13.0%	0.0%	0.4%	5.3%	-6.1%

**2005 change from 2000 Peak Year: (\$4,721,622)  
-17.9%**

**2005 County Tax Rates FINAL 1/7/05**

TOTALS AS OF 12/02/04  
 EQ RATES AS OF 09/28/04  
 PRINT DATE 02/23/05  
 PRINT TIME 05:47:26 PM

		2004 COUNTY					COMPUTED	COMPUTED	2005	2005	2005	2005 Rate	2005 Rate	
SWIS	MUNICIPALITIES	TAXABLE	EQUALI-	2004	2004	2004	2005	2005	LIBRARY	MANDATE	COUNTY TAX +	TOTAL COUNTY	TOTAL	2005
CODE		ASSESSED	ZATION	VALUE	TAXABLE	FULL VALUE	LIBRARY	MANDATED	PER \$1000	PER \$1000	RESPREAD+	PER \$1000	COUNTY	Library Rate
		VALUATION	RATE	PROPERTY	USED TO	SPREAD	LEVY	LEVY	TAXABLE	TAXABLE	COMM COLL	TAXABLE	RATE PER	as a percent
					COUNTY TAX	PERCENTAGE					-EXCE+DEFIC		\$1000 TAXABLE	of Total
140200	BUFFALO CITY	5,321,957,261	100.00	5,321,957,261	5,432,467,586	14.5207669505%	3,146,916.36	19,743,809.28	0.591308	3.709877	21,299,171.15	4.002131	4.593439	12.9%
140900	LACKAWANNA CITY	377,248,445	90.00	419,164,939	447,002,254	1.1948190137%	258,939.18	1,624,589.03	0.686389	4.306417	1,735,112.84	4.599390	5.285779	13.0%
141600	TONAWANDA CITY	392,736,205	84.00	467,543,101	493,026,396	1.3178396907%	285,600.02	1,791,859.59	0.727206	4.562502	2,125,329.92	5.411597	6.138802	11.8%
142089	ALDEN	240,042,317	62.00	387,165,027	406,206,818	1.0857744553%	235,307.23	1,476,321.73	0.980274	6.150256	1,585,362.78	6.604514	7.584788	12.9%
142289	AMHERST	6,146,670,559	100.00	6,146,670,559	6,333,623,159	16.9295194841%	3,668,937.19	23,018,977.24	0.596898	3.744951	23,862,791.70	3.882230	4.479129	13.3%
142489	AURORA	473,763,772	50.75	933,524,674	960,843,415	2.5682957295%	556,596.76	3,492,097.99	1.174840	7.370969	3,558,729.31	7.511611	8.686452	13.5%
142600	BOSTON	259,575,208	63.00	412,024,140	433,010,798	1.1574204155%	250,834.22	1,573,738.36	0.966326	6.062745	1,608,397.32	6.196267	7.162593	13.5%
142889	BRANT	91,588,367	100.00	91,588,367	95,013,127	0.2539662598%	55,039.14	345,316.57	0.600940	3.770310	366,443.76	4.000986	4.601926	13.1%
143089	CHEEKTOWAGA	2,198,334,597	65.00	3,382,053,226	3,588,912,335	9.5930180536%	2,078,982.85	13,043,575.42	0.945708	5.933390	13,601,713.37	6.187281	7.132989	13.3%
143200	CLARENCE	2,195,728,452	100.00	2,195,728,452	2,246,997,080	6.0061326498%	1,301,639.04	8,166,506.49	0.592805	3.719270	8,324,751.00	3.791339	4.384144	13.5%
143400	COLDEN	113,771,949	50.35	225,962,163	235,795,162	0.6302709661%	136,591.27	856,976.07	1.200571	7.532402	873,074.44	7.673899	8.874470	13.5%
143689	COLLINS	122,181,677	76.98	158,718,728	166,132,411	0.4440652402%	96,237.08	603,793.14	0.787656	4.941765	631,882.43	5.171663	5.959318	13.2%
143889	CONCORD	232,327,674	57.00	407,592,411	424,851,898	1.1356120042%	246,107.94	1,544,085.58	1.059314	6.646154	1,602,562.21	6.897853	7.957167	13.3%
144000	EDEN	309,748,544	81.23	381,322,841	398,855,065	1.0661235155%	231,048.51	1,449,602.45	0.745923	4.679933	1,490,175.87	4.810921	5.556844	13.4%
144200	ELMA	45,796,123	6.00	763,268,717	793,189,567	2.1201637493%	459,478.35	2,882,775.33	10.033128	62.948021	2,932,449.17	64.032695	74.065822	13.5%
144489	EVANS	486,103,101	75.00	648,137,468	678,649,828	1.8140036434%	393,127.84	2,466,491.07	0.808733	5.074008	2,549,442.62	5.244654	6.053388	13.4%
144600	GRAND ISLAND	615,887,142	59.00	1,043,876,512	1,081,154,583	2.8898826343%	626,290.54	3,929,357.99	1.016892	6.379997	4,348,383.32	7.060357	8.077249	12.6%
144889	HAMBURG	1,945,878,701	74.00	2,629,565,812	2,738,927,470	7.3210427601%	1,586,604.16	9,954,382.75	0.815366	5.115623	10,209,735.78	5.246851	6.062218	13.4%
145000	HOLLAND	184,333,668	100.00	184,333,668	191,370,778	0.5115263781%	110,857.14	695,519.68	0.601394	3.773156	725,315.46	3.934796	4.536190	13.3%
145289	LANCASTER	1,522,166,760	74.25	2,050,056,242	2,126,042,404	5.6828256749%	1,231,572.49	7,726,907.72	0.809092	5.076256	7,938,246.34	5.215096	6.024188	13.4%
145400	MARILLA	165,865,430	57.00	290,991,982	299,782,714	0.8013071146%	173,657.94	1,089,533.00	1.046981	6.568777	1,121,348.11	6.760590	7.807571	13.4%
145689	NEWSTEAD	397,277,287	100.00	397,277,287	410,144,811	1.0963005526%	237,588.42	1,490,634.01	0.598042	3.752125	1,588,930.84	3.999551	4.597593	13.0%
145889	NORTH COLLINS	129,483,809	100.00	129,483,809	134,232,567	0.3587982426%	77,758.16	487,856.05	0.600524	3.767699	505,611.88	3.904827	4.505351	13.3%
146089	ORCHARD PARK	1,328,315,093	70.00	1,897,592,990	1,956,507,490	5.2296656813%	1,133,364.41	7,110,748.50	0.853235	5.353209	7,236,281.65	5.447715	6.300949	13.5%
146200	SARDINIA	108,391,145	68.68	157,820,537	163,407,622	0.4367819898%	94,658.66	593,890.14	0.873306	5.479139	644,158.83	5.942910	6.816216	12.8%
146489	TONAWANDA	1,719,721,893	61.00	2,819,216,218	3,009,514,685	8.0443114822%	1,743,349.75	10,937,807.37	1.013739	6.360219	11,808,686.08	6.866625	7.880365	12.9%
146600	WALES	98,391,464	54.02	182,138,956	188,963,884	0.5050928468%	109,462.88	686,772.05	1.112524	6.979996	699,661.08	7.110994	8.223518	13.5%
146800	WEST SENECA	1,053,448,004	56.76	1,855,968,999	1,977,086,603	5.2846728217%	1,145,285.47	7,185,541.42	1.087178	6.820974	7,412,761.21	7.036665	8.123843	13.4%
		<b>28,276,734,647</b>		<b>35,980,745,087</b>	<b>37,411,712,512</b>	<b>100.000%</b>	<b>21,671,833.00</b>	<b>135,969,466.00</b>			<b>142,386,510.45</b>			