



2026 TOWN AND COUNTY TAX RATE SCHEDULE

TOWN NAME		FIRE DISTRICT CODE	COUNTY PORTION	TOWN WIDE PORTION	PART TOWN PORTION	FIRE DISTRICT PORTION	CONSOLIDATED TAX RATE*
BARTON	INSIDE VILLAGE	101	11.956323	3.008558	N/A	1.348623	16.313504
	TOWN	102	11.956323	3.008558	N/A	1.348623	16.313504
	w/HALSEY VALLEY FIRE	103	11.956323	3.008558	N/A	0.913507	15.878388
	w/LOCKWOOD FIRE	104	11.956323	3.008558	N/A	1.495268	16.460149
BERKSHIRE	TOWN	202	10.330264	6.495256	N/A	2.846728	19.672248
	STATE LAND	202	Exempt	6.495256	N/A	2.846728	9.341984
CANDOR	INSIDE VILLAGE	302	10.926984	7.613017	N/A	1.779619	20.319620
	TOWN	302	10.926984	7.613017	0.041264	1.779619	20.360884
	STATE LAND	302	Exempt	7.613017	0.041264	1.779619	9.433900
NEWARK VALLEY	INSIDE VILLAGE	401	15.817144	7.005035	N/A	2.779336	25.601515
	TOWN	402	15.817144	7.005035	N/A	2.779336	25.601515
	STATE LAND	402	Exempt	7.005035	N/A	2.779336	9.784371
NICHOLS	INSIDE VILLAGE	501	38.587933	0.000000	N/A	5.757841	44.345774
	TOWN	502	38.587933	0.000000	8.277322	5.757841	52.623096
RICHFORD	TOWN	702	7.753249	10.508679	N/A	4.464821	22.726749
	STATE LAND	702	Exempt	10.508679	N/A	4.464821	14.973500
SPENCER	INSIDE VILLAGE		9.567728	3.815053	N/A	N/A	13.382781
	TOWN	802	9.567728	3.815053	2.403144	0.570798	16.356723
	STATE LAND	802	Exempt	3.815053	2.403144	0.570798	6.788995
TIOGA	TOWN	902	156.105145	61.314301	N/A	19.340162	236.759608

* Consolidated Rates include all portion amounts broken out in shaded area.

How do I determine which figures to use in calculating my Taxes?

Consult the latest Final Assessment Roll listing for your property. You will want to note the Fire District code.

On the rate chart use the "Inside Village" figures if you are in the Village limits.

Use the "Town" figures if you are not in the Village limits and there are no Fire District Codes listed.

All other properties will need to find the rate line that is correct for their Fire districts.

To calculate taxes, take the total assessed value of the property, divide by 1000, then multiply by the appropriate tax rate.

Example - Property in Richford with a total assessed value of \$125,000 - $125,000/1000$ is 125, times tax rate of 22.726749 = \$2,840.84