

industry in the Town of Cape Vincent was construction (11.4 percent). The 2005 unemployment rate for Jefferson County was 4.8 percent (U.S. Census Bureau, 2006).

3.11.1.3 **Municipal Revenues and Taxes**

Municipalities (i.e., Towns, Villages and counties) are responsible for providing specific services to those who live and work within their boundaries. Municipalities incur costs associated with providing these services, and to offset these costs, collect revenues by levying taxes. Tax revenues in the Project vicinity accrue from both sales taxes and real property taxes. The taxing jurisdictions in the Project vicinity include Jefferson County, the Towns of Cape Vincent and Lyme, the Villages of Cape Vincent and Chaumont, and the Thousand Islands and Lyme Central school districts. Property tax levy data for each taxing jurisdiction within the Project vicinity is presented in Table 3-30 for fiscal years ending in 2007 and 2006.

For those items not included in the Jefferson County Sales and Use Tax Exemption (e.g., clothing, footwear, and items used to make or repair exempt clothing costing less the \$110 per item or pair) a total sales tax of 7.75 percent is levied on purchases within the County (Jefferson County retains 3.75 percent). The current sales tax rate for Jefferson County is 7.75 percent, which includes a 4 percent state tax and 3.75 percent local tax (New York State Department of Taxation and Finance, 2006).

Table 3-30
Real Property Tax Levy per Taxing Jurisdiction

Taxing Jurisdiction	Real Property Tax Levy (2006)	Real Property Tax Levy (2007)
Jefferson County	\$38,887,429	\$41,425,711
Town of Cape Vincent	\$225,000	\$229,000
Town of Lyme	\$150,151	\$147,067
Village of Cape Vincent	\$254,615	\$256,396
Village of Chaumont	\$68,782	\$68,782
Thousand Islands School District	\$2,835,700 (Cape Vincent) \$29,272 (Lyme)	\$2,902,959 (Cape Vincent) \$32,505 (Lyme)
Lyme Central School District	\$37,056 (Cape Vincent) \$2,623,012 (Lyme)	\$35,746 (Cape Vincent) \$2,744,925 (Lyme)
Source: New York State Office of Real Property Services, 2008		

Table 3-31 summarizes budgets for 2006 at the County and Town levels, including the Thousand Island and Lyme Central School Districts.