

Municipal Code	Municipal Name	(A) 2009 State Equalization Rate	(B) 2010 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
041200	City of Olean	100.00	100.00 Final	-1.23%
041600	City of Salamanca	19.50	19.32 Final	0.89%
042200	Town of Ashford	64.00	62.00 Final	2.43%
042400	Town of Carrollton	100.00	100.00 Final	0.62%
042600	Town of Cold Spring	78.00	67.00 Final	16.41%
042800	Town of Conewango	69.00	67.00 Final	2.97%
043000	Town of Dayton	80.00	80.00 Final	0.11%
043200	Town of East Otto	76.00	69.50 Final	10.09%
043800	Town of Farmersville	100.00	100.00 Final	5.53%
044200	Town of Freedom	5.31	4.50 Final	17.40%
044400	Town of Great Valley	2.32	2.18 Final	5.76%
044600	Town of Hinsdale	100.00	100.00 Final	0.94%
044800	Town of Humphrey	47.00	100.00 Final	3.46%
045000	Town of Ischua	9.00	100.00 Final	5.55%
045200	Town of Leon	64.00	61.00 Final	5.00%
045400	Town of Little Valley	74.00	70.00 Final	4.71%
045800	Town of Machias	65.50	100.00 Final	-11.08%
046000	Town of Mansfield	100.00	100.00 Final	-0.44%
046200	Town of Napoli	64.00	59.00 Final	8.73%
046400	Town of New Albion	80.00	78.00 Final	1.29%
046600	Town of Olean	80.00	78.00 Final	1.69%
046800	Town of Otto	73.40	59.50 Final	23.48%
047000	Town of Perrysburg	75.00	74.00 Final	1.55%
047200	Town of Persia	76.00	76.00 Final	-0.27%
047201	Village of Gowanda	16.67	15.36 Final	8.53%
047400	Town of Portville	98.00	98.00 Final	0.04%
047600	Town of Randolph	93.00	92.00 Final	1.16%
047800	Town of Red House	100.00	100.00 Final	-6.87%
048000	Town of Salamanca	100.00	100.00 Final	1.60%
048200	Town of South Valley	88.00	78.00 Final	12.96%
048400	Town of Yorkshire	19.00	19.00 Final	-0.76%

Column C is the percentage change in the estimate of full value between the 2009 State equalization rate and the 2010 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as the other tentative rates are established in the county and as rates are finalized after the completion of rate complaint processing. You will be sent a complete report when we have established 2010 State equalization rates for all municipalities in your county.

West
County of Cattaraugus

State of New York
Office of Real Property Tax Services
WA Harriman State Campus
Albany, New York 12227
2010 Equalization Rate Status

Page: 2
Date: 8/9/10
Time : 10:28 AM

Municipal Code	Municipal Name	(A) 2009 State Equalization Rate	(B) 2010 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
049901	Cattaraugus County C.A.P. #1 Town of Franklinville Town of Lyndon	77.00	75.00 Final	2.48%
049902	Cattaraugus County C.A.P. #2 Town of Allegany Town of Ellicottville	100.00	100.00 Final	-2.56%

Column C is the percentage change in the estimate of full value between the 2009 State equalization rate and the 2010 State equalization rate due to the change in full value standard.

This percentage change is important because county and school taxes are apportioned according to a municipality's share of the full value of the county or the school. A municipality will be apportioned a larger share of the tax levy if its full value increases by a larger percentage than others, or if its full value decreases less than the decrease for other municipalities in the county or school.

The information shown in columns B and C is subject to change as the other tentative rates are established in the county and as rates are finalized after the completion of rate complaint processing. You will be sent a complete report when we have established 2010 State equalization rates for all municipalities in your county.