

Municipal Code	Municipal Name	(A) 2011 State Equalization Rate	(B) 2012 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
060300	City of Dunkirk	85.25	82.00 Final	3.91%
062000	Town of Arkwright	60.50	55.00 Final	10.39%
062400	Town of Carroll	100.00	100.00 Final	-0.32%
062600	Town of Charlotte	79.65	100.00 Final	7.32%
062800	Town of Chautauqua	100.00	100.00 Final	-0.22%
063000	Town of Cherry Creek	75.10	100.00 Final	-0.85%
063200	Town of Clymer	100.00	100.00 Final	-0.64%
063400	Town of Dunkirk	81.50	73.50 Final	10.88%
063600	Town of Ellery	100.00	100.00 Final	-0.76%
063800	Town of Ellicott	100.00	100.00 Final	0.48%
064000	Town of Ellington	100.00	97.00 Final	3.27%
064400	Town of Gerry	75.70	100.00 Final	-3.26%
064600	Town of Hanover	100.00	98.00 Final	1.99%
065400	Town of North Harmony	96.50	96.00 Final	-0.23%
065600	Town of Poland	100.00	99.00 Final	0.97%
065800	Town of Pomfret	20.44	20.21 Final	1.70%
066000	Town of Portland	62.00	54.00 Final	14.81%
066200	Town of Ripley	100.00	100.00 Final	-0.58%
066400	Town of Sheridan	70.00	70.00 Final	0.00%
066800	Town of Stockton	100.00	100.00 Final	-0.05%
067000	Town of Villenova	76.00	65.00 Final	17.06%
067200	Town of Westfield	84.00	80.00 Final	4.78%
069902	Chautauqua County C.A.P. #2 Town of Busti City of Jamestown	100.00	100.00 Final	-0.13%
069903	Chautauqua County C.A.P. #3 Town of Harmony Town of Kiantone	99.00	98.00 Final	0.98%
069904	Chautauqua County C.A.P. #4 Town of Sherman Town of French Creek Town of Mina	100.00	100.00 Final	-0.01%

Column C is the percentage change in the estimate of full value between the 2011 State equalization rate and the 2012 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 2012 State equalization rates for all municipalities in your county.

State of New York  
 State Office of Real Property Tax Services  
 WA Harriman State Campus  
 Albany, New York 12227

Notice of Tentative State Equalization Rate  
 for the 2012 Assessment Roll

Mr. Dan Schrantz , Supervisor  
 Town of Portland  
 Town Hall  
 87 West Main Street  
 Brocton, NY 14716

County of Chautauqua  
 Town of Portland

\*\*\*\*\*  
 Tentative Equalization Rate: \* 54.00 \*  
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HEARING DATE:  
 6/26/12 10:00 AM

HEARING PLACE: Office of Real Property Tax  
 Services  
 WA Harriman State Campus  
 Albany, New York

On 5/29/2012 the State Office of Real Property Tax Services established a tentative 2012 State equalization rate of 54.00 for your municipality. This equalization rate was computed using data from your municipality's tentative assessment roll. If final assessment roll data produces a significantly different rate, we will recompute the equalization rate and notify you.

This tentative rate is the same as the "local stated level of assessment (LOA)" declared by the assessor and displayed on your tax bills. The tentative equalization rate indicates the level at which a municipality is assessing property in relation to its full market value, as measured by the Office of Real Property Tax Services. This tentative equalization rate supports your stated LOA. However, this does not say anything about the uniformity of assessments in your municipality. Since your municipality has not completed a recent reassessment, we recommend that you examine your assessment roll for inequities and consider reassessing.

A copy of the data reports showing the computation of the tentative State equalization rate is being sent to your assessor. If class equalization rates have been established for your assessing unit, they are provided on the attached list.

The full value standard of the tentative 2012 State equalization rate is the total full value as of July 1, 2011. The percentage change in the estimate of full value between the 2011 State equalization rate and the 2012 State equalization rate due to the change in full value standard for your municipality is 14.8%. The percentage change for the other municipalities in your county is shown on the enclosed report.

A written complaint and all evidence which you wish to submit in support of that complaint must be mailed or hand delivered to Darlene A. Maloney, Assistant to the State Board, at the Albany office of the State Board at the above address at least five days before the hearing date set forth above. The complaint must be made on the enclosed complaint form and signed by the chief executive officer or legal representative. Please refer to Subpart 186-15 of the rules and the State Equalization Rate and Complaint Process booklet when preparing supporting documentation if you file a complaint. The complaint booklet is available on the Taxation and Finance website at [http://www.tax.ny.gov/research/property/assess/rate\\_doc.htm](http://www.tax.ny.gov/research/property/assess/rate_doc.htm) or you may contact your ORPTS regional office or Brian Moon or Kim Lee in Equalization Support Services in Albany at (518) 474-5666.

THE COMPLAINT FORM AND SUPPORTING DOCUMENTATION DEADLINE IS: 6/21/2012

The hearing itself is not an adjudicatory proceeding. You will, however, have the opportunity to explain the written materials previously submitted, and/or to offer oral statements in support of your complaint. As the duly authorized representative of the State Board, the hearing officer will communicate your comments, in summary form, to the Board. Staff will review the written documentation you submitted in support of your complaint, to determine whether to recommend to the Board that changes be made in the calculation of the State equalization rate.

The State Board will meet on July 24, 2012 in Albany. We will notify you of the recommendation and the exact time and location of the Board meeting.

cc: Ms. DeaAnna Wheeler, Appointed Assessor  
 Town of Portland  
 Assessor's Office  
 87 West Main Street  
 Brocton, NY 14716 0667

County of Chautauqua  
Municipal Code 066000  
Town of Portland  
Region: West

Data Report 1

New York State Office of Real Property Tax Services  
Computation of the Tentative  
State Equalization Rate for the 2012 Assessment Roll

Page: 1  
Date: 10/10/12  
Time: 7:20:36

Measured Roll = 2010 Non-reassessment  
2012 Local Stated Level of Assessment: 54.00%

Estimated 2012 Full Value of All Locally Assessed Property on the 2011 Assessment Roll:	221,257,551 (A)
Quantity Change Factor for the 2012 Assessment Roll:	1.0000 (B)
Estimated 2012 Full Value of All Locally Assessed Property on the 2012 Assessment Roll (A * B):	221,257,551

* * * * 2012 Roll * * * * *	2012 Roll Assessed Value	2012 Full Value 2012 Roll	
Locally Assessed Property: (Excluding Isolated Properties)	115,481,624	221,257,551	
Isolated Properties: None			
Total:	115,481,624	221,257,551 (3)	
Local Estimate of Full Value:			213,854,859 (1)
	(C) 2012 Total Assessed Value	(D) 2012 Full Value	(C/D)*100 Equalization Rate
Equalization Rate Computation for 2012 Roll	115,481,624	213,854,859 (2)	54.00

(1) The local estimate of full value is computed by dividing the total assessed value by the local stated level of assessment expressed as a decimal.

(2) The difference between the original ORPTS estimate of full value (3) and the local estimate of full value (1) computed by dividing the total assessed value on the 2012 roll by the locally stated level of assessment on the 2012 assessment roll is less than 5 percent and thus the local estimate of full value is used to compute the State equalization rate. The locally stated level of assessment then becomes the 2012 State equalization rate.

Measured Roll: 2010 Nonreassessment  
2012 Local Stated Level of Assessment: 54.00%

Major Type	Measured Roll Year	ORPTS Full Value Methodology	Measured Roll Assessed Value	Base Market Value	Aggr Adjustment Factors					Measured Roll Estimated Market Value	Quantity Change Factors					Estimated Market Value 2011 Roll	2011 Roll Assessed Value	Market Value Ratio 2011 Roll		
					2008 (1)	2009 (1)	2010 (1)	2011 (1)	2012 (1)		2007 (2)	2008 (2)	2009 (2)	2010 (2)	2011 (2)					
A	2011	Residential Ratio	84,308,885															160,956,252	84,308,885	52.38
B	2010	ORPS observations	11,098,519	17,633,472					1.00	17,633,472					.9700			17,104,468	10,765,107	62.94
C	2010	ORPS observations	14,590,030	31,733,286					1.01	32,050,619					.9996			32,037,799	14,584,680	45.52
D	2011	Unsampled	5,824,337																5,824,337	
Sampled Type Totals (3)			109,997,434							210,640,343								210,098,519	109,658,672	52.19
All Type Totals			115,821,771	221,482,042						221,799,375								221,257,551	115,483,009	52.19

Number of Parcels (For All Major Types): 3,000  
Total Assessed Value for the 2011 Assessment Roll Quantities: 115,483,009  
Market Value Ratio: 52.19  
Estimated Full Value as of July 1, 2011 for 2011 Assessment Roll Quantities 221,257,551

- (1) The aggregate market adjustment factor is the percent increase or decrease that the major type estimated market value is adjusted between years.
- (2) An asterisk (\*) following a quantity change factor indicates there was a five percent or more change in level of assessment between the measured roll and the 2011 roll for the major type(s), and the quantity change factor shown is based on the annual assessor's report data for that roll year for the major type(s). When no asterisk appears, there was a less than five percent change in level of assessment between the measured roll and the 2011 roll for the major type(s), and the quantity change factor shown is the assessed value for that roll year for the major type(s) divided by the assessed value from the prior roll year for the major type(s).
- (3) For un-sampled major types, the ratio is the summed assessed value divided by the summed market value of all the types that are not un-sampled, and this ratio is divided into the un-sampled total assessed value to determine the estimated market value for the un-sampled major types.

Data Report 4 - Sampled  
New York State Office of Real Property Tax Services  
2012 Full Value Measurement  
List of Observations  
2010 Measured Assessment Roll

Muni Code	ORPTS Work Group	ORPTS(1) Parcel Id	Owner Last, First Name	Property Address	*-----Roll Identification ----* Roll ID Number for Appraisals Roll ID and Book/Page for Sales	Assessed Value	2010 Market Value	2010AV/ 2010MV Ratio
Major Type: B		Value Interval: S001						
066000	CVS A	678	Range Resources	E Main St	900.00-2-103	8,307	13,131	63.26%
066000	CVS A	3002	Range Resources	S Side Woleben Rd	900.00-1-23	9,099	14,388	63.24%
066000	CVS A	3041	Range Resources	Barnes Rd S Side	900.00-1-62	8,288	15,429	53.72%
Major Type: B		Value Interval: S002						
066000	CVS A	386	Willebrandt, Thomas D	4 E Main St	145.17-2-46	45,000	57,200	78.67%
066000	CVS A	388	Loveland Roberta J	11 Lake Ave	145.17-2-48	25,000	45,600	54.82%
066000	CVS A	2884	Dispenza, Charles J IV	6355 Rt 20	161.10-2-25	34,700	69,500	49.93%
Major Type: B		Value Interval: S003						
066000	CVS A	103	Graphite Technology Gp Inc	115 Central Ave	144.16-2-6	200,000	350,000	57.14%
066000	CVS A	460	Berry, Eric C	2 W Main St	145.17-1-36	78,300	90,000	87.00%
066000	CVS A	2839	MZM Properties Inc	6372 Rt 20	161.10-1-34	93,600	149,900	62.44%
Major Type: B		Value Interval: S004						
066000	CVS A	439	Brocton Llc	7 School St	161.08-1-27	1,124,600	1,720,700	65.36%
066000	CVS A	546	PANY Holdings LLC	51 E Main St	145.17-3-9	479,000	785,000	61.02%
066000	CVS A	1507	Ashnic Properties LLC	5772 Ellicott Rd	162.10-1-16	382,800	535,200	71.52%
Major Type: C		Value Interval: S001						
066000	CVS A	354	Mcfadden Donald D	Fay Street Rear	145.17-1-20	600	1,000	60.00%
066000	CVS A	1018	Kapple, David D	Pratt Road Rear	177.00-1-15	500	800	62.50%
066000	CVS A	2479	Larish, Daniel E	Hazel Pl	111.15-5-3	3,000	6,900	43.48%
Major Type: C		Value Interval: S002						
066000	CVS A	797	Zirkle, Marvin L	Lake Ave	144.00-2-15	14,400	28,700	50.17%
066000	CVS A	2438	Mannella, Eugene M	Rt 5 Tastor Ln	111.15-1-18	6,000	45,000	13.33%
066000	CVS A	3218	Baker, Roy W	West Ave	161.02-1-21.1	6,800	12,000	56.67%

(1) ORPTS parcel id preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

Data Report 4 - Sampled  
New York State Office of Real Property Tax Services  
2012 Full Value Measurement  
List of Observations  
2010 Measured Assessment Roll

Muni Code	ORPTS Work Group	ORPTS(1) Parcel Id	Owner Last, First Name	Property Address	*-----Roll Identification ----* Roll ID Number for Appraisals Roll ID and Book/Page for Sales	Assessed Value	2010 Market Value	2010AV/ 2010MV Ratio
Major Type: C		Value Interval: S003						
066000	CVS A	786	Munson, Donald	Martin Rd	128.00-1-5	33,000	62,000	53.23%
066000	CVS A	3130	Fisher, Annie	Rt 5	160.00-2-39	29,300	47,000	62.34%
066000	CVS A	3445	Skinner, Shirley M	8466 Munson Rd	160.00-3-12.1	23,600	36,800	64.13%
Major Type: C		Value Interval: S004						
066000	CVS A	1031	Kapple, David	Rt 20 N Side	177.00-2-3	40,700	84,000	48.45%
066000	CVS A	3250	Alvarado-Rivera, Carlos	Martin Rd	128.00-1-3.1	70,800	91,800	77.12%
066000	CVS A	3345	Mobilia, David P	6824 Rt 20	177.00-2-9.1	45,000	70,800	63.56%
Major Type: C		Value Interval: S005						
066000	CVS A	728	Corell, James G	Martin Road Rear	128.00-1-13	78,100	133,700	58.41%
066000	CVS A	1050	Rackowski, Thomas	6863 Webster Rd	177.00-2-54	75,300	256,000	29.41%
066000	CVS A	1059	Kapple, David D	7015 Webster Rd	177.00-1-32	121,700	293,900	41.41%

(1) ORPTS parcel id preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

County of Chautauqua  
Municipal Code 066000  
Town of Portland  
Region: West

Data Report 6  
New York State Office of Real Property Tax Services  
Computation of State Equalization Rates  
for the 2012 Assessment Roll

Page: 1 of 1  
Date: 10/10/2012  
Time: 7:20 AM  
Tentative Date: 05/29/2012

Measured Roll: 2010 Non-Reassessment  
2012 Local Stated Level of Assessment: 54.00%

Type of Roll Data Used: 2012 Tentative Roll

Current Roll Total Assessed Value (1)	Prior Roll Total Assessed Value (1)	Quantity Change Factor (2)
115,481,624	115,483,009	1.0000

(1) = Locally Assessed Taxable Real Property, Not Including Taxable State Land  
(2) = Current Roll Total Assessed Value / Prior Roll Total Assessed Value

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

Certificate of the Final State Equalization Rate  
for the 2012 Assessment Roll

Mr. Dan Schrantz , Supervisor  
Town of Portland  
Town Hall  
87 West Main Street  
Brocton, NY 14716

County of Chautauqua  
Town of Portland

Final State Equalization Rate: \* 54.00 \*  
\*\*\*\*\*

I, Brian F. Moon, hereby certify that on August 10, 2012 the State Office of Real Property Tax Services established a final State equalization rate of 54.00 for the above named municipality.



Brian F. Moon  
Real Property Analyst 2

Note: Since your municipality did not file a complaint with respect to the tentative rate, the final equalization rate is the same as the tentative rate. Notice of the final rate will be filed with the clerk of the county legislative body and in the office of the State Comptroller.

Ms. DeaAnna Wheeler , Appointed Assessor  
Town of Portland  
Assessor's Office  
87 West Main Street  
Brocton, NY 14716 0667



New York State Office of Real Property Tax Services  
Computation of the Final  
State Equalization Rate for the 2012 Assessment Roll

Measured Roll = 2010 Non-reassessment  
2012 Local Stated Level of Assessment: 54.00%

Estimated 2012 Full Value of All Locally Assessed Property on the 2011 Assessment Roll:	221,257,551 (A)
Quantity Change Factor for the 2012 Assessment Roll:	1.0000 (B)
Estimated 2012 Full Value of All Locally Assessed Property on the 2012 Assessment Roll (A * B):	221,257,551

* * * * 2012 Roll * * * *	2012 Roll Assessed Value	2012 Full Value 2012 Roll	
Locally Assessed Property: (Excluding Isolated Properties)	115,481,624	221,257,551	
Isolated Properties: None			
Total:	115,481,624	221,257,551 (3)	
Local Estimate of Full Value:			213,854,859 (1)
	(C) 2012 Total Assessed Value	(D) 2012 Full Value	(C/D)*100 Equalization Rate
Equalization Rate Computation for 2012 Roll	115,481,624	213,854,859 (2)	54.00

(1) The local estimate of full value is computed by dividing the total assessed value by the local stated level of assessment expressed as a decimal.

(2) The difference between the original ORPTS estimate of full value (3) and the local estimate of full value (1) computed by dividing the total assessed value on the 2012 roll by the locally stated level of assessment on the 2012 assessment roll is less than 5 percent and thus the local estimate of full value is used to compute the State equalization rate. The locally stated level of assessment then becomes the 2012 State equalization rate.

Measured Roll: 2010 Nonreassessment  
2012 Local Stated Level of Assessment: 54.00%

Major Type	Measured Roll Year	ORPTS Full Value Methodology	Measured Roll Assessed Value	Base Market Value	Aggr Adjustment Factors					Measured Roll Estimated Market Value	Quantity Change Factors					Estimated Market Value 2011 Roll	2011 Roll Assessed Value	Market Value Ratio 2011 Roll	
					2008 (1)	2009 (1)	2010 (1)	2011 (1)	2012 (1)		2007 (2)	2008 (2)	2009 (2)	2010 (2)	2011 (2)				
A	2011	Residential Ratio	84,308,885														160,956,252	84,308,885	52.38
B	2010	ORPS observations	11,098,519	17,633,472					1.00	17,633,472				.9700			17,104,468	10,765,107	62.94
C	2010	ORPS observations	14,590,030	31,733,286					1.01	32,050,619				.9996			32,037,799	14,584,680	45.52
D	2011	Unsampled	5,824,337															5,824,337	
Sampled Type Totals (3)			109,997,434							210,640,343							210,098,519	109,658,672	52.19
All Type Totals			115,821,771	221,482,042						221,799,375							221,257,551	115,483,009	52.19

Number of Parcels (For All Major Types):	3,000
Total Assessed Value for the 2011 Assessment Roll Quantities:	115,483,009
Market Value Ratio:	52.19
Estimated Full Value as of July 1, 2011 for 2011 Assessment Roll Quantities	221,257,551

- (1) The aggregate market adjustment factor is the percent increase or decrease that the major type estimated market value is adjusted between years.
- (2) An asterisk (\*) following a quantity change factor indicates there was a five percent or more change in level of assessment between the measured roll and the 2011 roll for the major type(s), and the quantity change factor shown is based on the annual assessor's report data for that roll year for the major type(s). When no asterisk appears, there was a less than five percent change in level of assessment between the measured roll and the 2011 roll for the major type(s), and the quantity change factor shown is the assessed value for that roll year for the major type(s) divided by the assessed value from the prior roll year for the major type(s).
- (3) For un-sampled major types, the ratio is the summed assessed value divided by the summed market value of all the types that are not un-sampled, and this ratio is divided into the un-sampled total assessed value to determine the estimated market value for the un-sampled major types.

Data Report 4 - Sampled  
New York State Office of Real Property Tax Services  
2012 Full Value Measurement  
List of Observations  
2010 Measured Assessment Roll

Muni Code	ORPTS Work Group	ORPTS(1) Parcel Id	Owner Last, First Name	Property Address	*-----Roll Identification ----* Roll ID Number for Appraisals Roll ID and Book/Page for Sales	Assessed Value	2010 Market Value	2010AV/ 2010MV Ratio
Major Type: B		Value Interval: S001						
066000	CVS A	678	Range Resources	E Main St	900.00-2-103	8,307	13,131	63.26%
066000	CVS A	3002	Range Resources	S Side Woleben Rd	900.00-1-23	9,099	14,388	63.24%
066000	CVS A	3041	Range Resources	Barnes Rd S Side	900.00-1-62	8,288	15,429	53.72%
Major Type: B		Value Interval: S002						
066000	CVS A	386	Willebrandt, Thomas D	4 E Main St	145.17-2-46	45,000	57,200	78.67%
066000	CVS A	388	Loveland Roberta J	11 Lake Ave	145.17-2-48	25,000	45,600	54.82%
066000	CVS A	2884	Dispenza, Charles J IV	6355 Rt 20	161.10-2-25	34,700	69,500	49.93%
Major Type: B		Value Interval: S003						
066000	CVS A	103	Graphite Technology Gp Inc	115 Central Ave	144.16-2-6	200,000	350,000	57.14%
066000	CVS A	460	Berry, Eric C	2 W Main St	145.17-1-36	78,300	90,000	87.00%
066000	CVS A	2839	MZM Properties Inc	6372 Rt 20	161.10-1-34	93,600	149,900	62.44%
Major Type: B		Value Interval: S004						
066000	CVS A	439	Brocton Llc	7 School St	161.08-1-27	1,124,600	1,720,700	65.36%
066000	CVS A	546	PANY Holdings LLC	51 E Main St	145.17-3-9	479,000	785,000	61.02%
066000	CVS A	1507	Ashnic Properties LLC	5772 Ellicott Rd	162.10-1-16	382,800	535,200	71.52%
Major Type: C		Value Interval: S001						
066000	CVS A	354	Mcfadden Donald D	Fay Street Rear	145.17-1-20	600	1,000	60.00%
066000	CVS A	1018	Kapple, David D	Pratt Road Rear	177.00-1-15	500	800	62.50%
066000	CVS A	2479	Larish, Daniel E	Hazel Pl	111.15-5-3	3,000	6,900	43.48%
Major Type: C		Value Interval: S002						
066000	CVS A	797	Zirkle, Marvin L	Lake Ave	144.00-2-15	14,400	28,700	50.17%
066000	CVS A	2438	Mannella, Eugene M	Rt 5 Tastor Ln	111.15-1-18	6,000	45,000	13.33%
066000	CVS A	3218	Baker, Roy W	West Ave	161.02-1-21.1	6,800	12,000	56.67%

(1) ORPTS parcel id preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

Data Report 4 - Sampled  
New York State Office of Real Property Tax Services  
2012 Full Value Measurement  
List of Observations  
2010 Measured Assessment Roll

Muni Code	ORPTS Work Group	ORPTS(1) Parcel Id	Owner Last, First Name	Property Address	*-----Roll Identification ----* Roll ID Number for Appraisals Roll ID and Book/Page for Sales	Assessed Value	2010 Market Value	2010AV/ 2010MV Ratio
Major Type: C		Value Interval: S003						
066000	CVS A	786	Munson, Donald	Martin Rd	128.00-1-5	33,000	62,000	53.23%
066000	CVS A	3130	Fisher, Annie	Rt 5	160.00-2-39	29,300	47,000	62.34%
066000	CVS A	3445	Skinner, Shirley M	8466 Munson Rd	160.00-3-12.1	23,600	36,800	64.13%
Major Type: C		Value Interval: S004						
066000	CVS A	1031	Kapple, David	Rt 20 N Side	177.00-2-3	40,700	84,000	48.45%
066000	CVS A	3250	Alvarado-Rivera, Carlos	Martin Rd	128.00-1-3.1	70,800	91,800	77.12%
066000	CVS A	3345	Mobilia, David P	6824 Rt 20	177.00-2-9.1	45,000	70,800	63.56%
Major Type: C		Value Interval: S005						
066000	CVS A	728	Corell, James G	Martin Road Rear	128.00-1-13	78,100	133,700	58.41%
066000	CVS A	1050	Rackowski, Thomas	6863 Webster Rd	177.00-2-54	75,300	256,000	29.41%
066000	CVS A	1059	Kapple, David D	7015 Webster Rd	177.00-1-32	121,700	293,900	41.41%

(1) ORPTS parcel id preceded by an 'S' indicates a sale and by an 'A' indicates an appraisal.

County of Chautauqua  
Municipal Code 066000  
Town of Portland  
Region: West

Data Report 6  
New York State Office of Real Property Tax Services  
Computation of State Equalization Rates  
for the 2012 Assessment Roll

Page: 1 of 1  
Date: 10/10/2012  
Time: 7:20 AM  
Final Date: 08/10/2012

Measured Roll: 2010 Non-Reassessment  
2012 Local Stated Level of Assessment: 54.00%

Type of Roll Data Used: 2012 Tentative Roll

Current Roll Total Assessed Value (1)	Prior Roll Total Assessed Value (1)	Quantity Change Factor (2)
115,481,624	115,483,009	1.0000

(1) = Locally Assessed Taxable Real Property, Not Including Taxable State Land  
(2) = Current Roll Total Assessed Value / Prior Roll Total Assessed Value