

Municipal Code	Municipal Name	(A) 2022 State Equalization Rate	(B) 2023 State Equalization Rate and Status	(C) Percentage Change in Estimate of Full Value
060300	City of Dunkirk	63.00	No Rate Yet	
060800	City of Jamestown	88.00	73.00 Final	20.55%
062000	Town of Arkwright	41.00	34.00 Final	20.59%
062200	Town of Busti	82.75	67.00 Final	23.51%
062400	Town of Carroll	85.75	74.00 Final	15.88%
062600	Town of Charlotte	78.15	No Rate Yet	
062800	Town of Chautauqua	99.00	No Rate Yet	
063000	Town of Cherry Creek	75.40	No Rate Yet	
063200	Town of Clymer	97.00	No Rate Yet	
063400	Town of Dunkirk	58.00	51.00 Final	13.73%
063600	Town of Ellery	78.60	69.70 Final	12.77%
063800	Town of Ellicott	92.75	No Rate Yet	
064000	Town of Ellington	100.00	No Rate Yet	
064400	Town of Gerry	81.50	No Rate Yet	
064600	Town of Hanover	69.00	No Rate Yet	
065400	Town of North Harmony	76.20	No Rate Yet	
065600	Town of Poland	92.00	80.00 Final	15.00%
065800	Town of Pomfret	15.00	13.00 Final	15.38%
066000	Town of Portland	45.00	38.00 Final	18.42%
066200	Town of Ripley	91.00	No Rate Yet	
066400	Town of Sheridan	51.00	47.00 Final	8.51%
066800	Town of Stockton	100.00	No Rate Yet	
067000	Town of Villenova	43.00	39.00 Final	10.26%
067200	Town of Westfield	66.00	59.50 Final	10.92%
069903	Chautauqua County C.A.P. #3	87.60	No Rate Yet	
069904	Chautauqua County C.A.P. #4	94.90	No Rate Yet	

Column C is the percentage change in the estimate of full value between the 2022 State equalization rate and the 2023 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 other rates are established in the county. You will be sent a complete report when we have established 2023 State equalization rates for all municipalities in your county.