

Pursuant to New York State Statute:

County taxes shall be apportioned among the cities and towns within the county on the basis of the proportion of the total full valuation of taxable real property within each city and town. This total valuation shall be determined by dividing the taxable apportionment value of taxable real property by the appropriate city or town equalization rate as determined by the New York State Office of Real Property Services.

The projected Year 2010 and Actual Year 2009 County tax Rates
for
The Cities and Towns of Oneida County

	Estimated 2010 Rate	Actual 2009 Rate	Estimated Variance
Annsville	10.540657	10.23911	0.301547
Augusta	9.238007	8.805367	0.432640
Ava	52.913353	53.386438	-0.473085
Boonville	9.695182	9.286592	0.408590
Bridgewater	7.167621	7.184334	-0.016713
Camden	275.367076	272.187167	3.179909
Deerfield	38.748675	39.1235	-0.374825
Florence	29.588473	28.733217	0.855256
Floyd	6.909531	6.609597	0.299934
Forestport	6.443990	6.072591	0.371399
Kirkland	10.773072	10.894134	-0.121062
Lee	194.123900	190.574009	3.549891
Marcy	8.494275	8.577541	-0.083266
Marshall	10.224449	9.600904	0.623545
New Hartford	7.572822	7.653722	-0.080900
Paris	7.899328	7.561435	0.337893
Remsen	9.187529	9.010155	0.177374
Rome	8.625867	8.466671	0.159196
Sangerfield	9.793228	9.186597	0.606631
Steuben	6.416208	6.539115	-0.122907
Trenton	9.894007	9.106081	0.787926
Utica	9.061555	8.554664	0.506891
Vernon (inclds. est. for Sherrill)	8.781538	8.61558	0.165958
Verona	8.758100	8.599	0.159100
Vienna	10.865237	10.263154	0.602083
Western	10.022041	9.730501	0.291540
Westmoreland	9.952708	9.628539	0.324169
Whitestown	8.972712	8.7718	0.200912
Average	9.390503	9.163745072	0.226758

The equalization rates used to arrive at these estimated tax rates are the latest available apportionment rates from New York State. These rates should be regarded as estimates only and should not be interpreted as the final rates to be used for the 2010 distribution. Final equalization rates for county apportionment purposes will be available sometime in November 2009. Any alteration therein will change the apportionment of the county tax levy and the estimated rates accordingly. As projections only, the totals used for rejected taxes, miscellaneous credits, erroneous taxes and cancellation, HAVA charges, and the reserve for uncollected taxes are subject to change. Actual totals will be available in December.

Municipal taxable valuation is not frozen at this time, and therefore must be estimated. Changes in the apportionment of the levy across municipalities stem from changes in assessed valuation, certiorari actions, small claims assessment review, etc., as well as changes in each jurisdiction's equalization rate as it contributes to the overall tax rate structure. The New York State Office of Real Property Services determines the equalization rates based upon recent sales and/or market appraisals.

Each individual tax bill will change (up or down) relative to the structure as defined above, and the individual assessed value placed thereupon.