STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 1
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-10	14 Depot St				00000000585
182.11-2-10	210 1 Family Res		COUNTY TAXABLE VALUE	34,560	
14 Depot St Land Trust	Friendship 025001	900	TOWN TAXABLE VALUE	34,560	
8624 Cuba-Friendship Rd	Gl 36	34,560	SCHOOL TAXABLE VALUE	34,560	
Cuba, NY 14727	FRNT 35.00 DPTH 111.00		FD502 Friendship fire dist	34,560 TO	
	ACRES 0.09		LD501 Friendship light	34,560 TO	
	EAST-1269884 NRTH-0804921		RD501 Friendship refuse	34,560 TO	
	DEED BOOK 1183 PG-163		SW501 Friendship sidewalk	34,560 TO	
	FULL MARKET VALUE	39,724	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.7-1-10	44 Depot St				00000000453
182.7-1-10	210 1 Family Res		COUNTY TAXABLE VALUE	44,700	
44 Depot St Land Trust	Friendship 025001	3,100	TOWN TAXABLE VALUE	44,700	
Attn: Carol A Davis Trustee	Gl 36	44,700	SCHOOL TAXABLE VALUE	44,700	
8624 Cuba-Friendship Rd	ACRES 0.33		FD502 Friendship fire dist	44,700 TO	
Cuba, NY 14727	EAST-1269515 NRTH-0805823		LD501 Friendship light	44,700 TO	
	DEED BOOK 1169 PG-278		RD501 Friendship refuse	44,700 TO	
	FULL MARKET VALUE	51,379	SW501 Friendship sidewalk	44,700 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
168.-1-15	7781 N Branch Rd				00000000175
168.-1-15	240 Rural res		COUNTY TAXABLE VALUE	155,500	
535 23rd Street Assoc. LLC	Friendship 025001	34,900	TOWN TAXABLE VALUE	155,500	
47 Dolphann Dr	Gl 61	155,500	SCHOOL TAXABLE VALUE	155,500	
Tonawanda, NY 14150	ACRES 27.10		FD502 Friendship fire dist	155,500 TO	
	EAST-1257160 NRTH-0810187				
	DEED BOOK 2022 PG-21788				
	FULL MARKET VALUE	178,736			
182.-1-96	69 Depot St				00000000442
182.-1-96	210 1 Family Res		COUNTY TAXABLE VALUE	116,500	
Abbey Trevor Lee	Friendship 025001	29,600	TOWN TAXABLE VALUE	116,500	
Abbey Torann Jayne	Gl 27	116,500	SCHOOL TAXABLE VALUE	116,500	
69 Depot St	Formerly 169-1-21		FD502 Friendship fire dist	116,500 TO	
Friendship, NY 14739	ACRES 19.30 BANK CORELG		LD501 Friendship light	116,500 TO	
	EAST-1270480 NRTH-0806725		RD501 Friendship refuse	116,500 TO	
	DEED BOOK 2025 PG-53175		SW501 Friendship sidewalk	116,500 TO	
	FULL MARKET VALUE	133,908			
182.-1-79.2	Pennsylvania Ave				00000001318
182.-1-79.2	612 School		COUNTY TAXABLE VALUE	4,100	
Accord Corporation	Friendship 025001	4,100	TOWN TAXABLE VALUE	4,100	
84 Schuyler St	ACRES 1.00	4,100	SCHOOL TAXABLE VALUE	4,100	
Belmony, NY 14813	EAST-1267572 NRTH-0801998		FD502 Friendship fire dist	4,100 TO	
	FULL MARKET VALUE	4,713			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 2
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				196.-1-12	
	6029 County Rd 31				00000001201
196.-1-12	260 Seasonal res		COUNTY TAXABLE VALUE	96,300	
Ackerman Land & Minerals LLC	Friendship 025001	76,000	TOWN TAXABLE VALUE	96,300	
1279 Pittsford Mendon Rd	1-2	96,300	SCHOOL TAXABLE VALUE	96,300	
Mendon, NY 14506	ACRES 66.70		FD502 Friendship fire dist	96,300 TO	
	EAST-1284939 NRTH-0794557				
	DEED BOOK 2013 PG-61853				
	FULL MARKET VALUE	110,690			
				196.-1-14	
	County Rd 31A				00000001202
196.-1-14	322 Rural vac>10		COUNTY TAXABLE VALUE	35,700	
Ackerman Land & Minerals LLC	Scio 026601	35,700	TOWN TAXABLE VALUE	35,700	
1279 Pittsford Mendon Rd	Gl 1	35,700	SCHOOL TAXABLE VALUE	35,700	
Mendon, NY 14506	ACRES 33.90		FD502 Friendship fire dist	35,700 TO	
	EAST-1286021 NRTH-0793038				
	DEED BOOK 2013 PG-61853				
	FULL MARKET VALUE	41,034			
				196.-1-15	
	4092 E East Hill Rd				00000001203
196.-1-15	112 Dairy farm		COUNTY TAXABLE VALUE	176,800	
Ackerman Land & Minerals LLC	Friendship 025001	171,300	TOWN TAXABLE VALUE	176,800	
1279 Pittsford Mendon Rd	Gl 1	176,800	SCHOOL TAXABLE VALUE	176,800	
Mendon, NY 14506	ACRES 180.40		FD502 Friendship fire dist	176,800 TO	
	EAST-1283611 NRTH-0793819				
	DEED BOOK 2013 PG-61853				
	FULL MARKET VALUE	203,218			
				196.-1-34	
	4285 East Hill Rd				00000001231
196.-1-34	270 Mfg housing		COUNTY TAXABLE VALUE	18,800	
Ackerman Land & Minerals, LLC	Friendship 025001	2,800	TOWN TAXABLE VALUE	18,800	
1279 Pittsford-Mendon Rd	Gl 10	18,800	SCHOOL TAXABLE VALUE	18,800	
Mendon, NY 14506	ACRES 0.40		FD502 Friendship fire dist	18,800 TO	
	EAST-1282569 NRTH-0796178				
	DEED BOOK 2022 PG-20585				
	FULL MARKET VALUE	21,609			
				195.-1-46	
	4278 State Route 275				00000001121
195.-1-46	270 Mfg housing		COUNTY TAXABLE VALUE	17,700	
Acocello Barbara E	Friendship 025001	5,000	TOWN TAXABLE VALUE	17,700	
4278 State Route 275	Gl 34	17,700	SCHOOL TAXABLE VALUE	17,700	
Friendship, NY 14739	ACRES 0.53		FD502 Friendship fire dist	17,700 TO	
	EAST-1267040 NRTH-0796508				
	DEED BOOK 2022 PG-25361				
	FULL MARKET VALUE	20,345			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 3
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	26 South St			182.16-1-24	00000000894
182.16-1-24	210 1 Family Res		STAR B 41854	0 0	28,200
Addotta Anthony J	Friendship 025001	9,600	COUNTY TAXABLE VALUE	84,600	
Addotta Jennifer L	Gl 36	84,600	TOWN TAXABLE VALUE	84,600	
26 South St	ACRES 1.10 BANK CORELG		SCHOOL TAXABLE VALUE	56,400	
Friendship, NY 14739	EAST-1269850 NRTH-0803166		FD502 Friendship fire dist	84,600 TO	
	DEED BOOK 1399 PG-211		LD501 Friendship light	84,600 TO	
	FULL MARKET VALUE	97,241	RD501 Friendship refuse	84,600 TO	
			SW501 Friendship sidewalk	84,600 TO	
	24 W Main St			182.12-2-4	00000000720
182.12-2-4	456 Medium Retai		COUNTY TAXABLE VALUE	372,600	
Agree Central, LLC	Friendship 025001	7,600	TOWN TAXABLE VALUE	372,600	
C/O Family Dollar-Dollar Tree	Gl 36	372,600	SCHOOL TAXABLE VALUE	372,600	
500 Volvo Pkwy Dept 300	ACRES 0.80		FD502 Friendship fire dist	372,600 TO	
Chesapeake, VA 23320	EAST-1269817 NRTH-0804439		RD501 Friendship refuse	372,600 TO	
	DEED BOOK 2022 PG-30531		SW501 Friendship sidewalk	372,600 TO	
	FULL MARKET VALUE	428,276			
	8 Stevens Ave			182.12-2-66	00000000783
182.12-2-66	210 1 Family Res		COUNTY TAXABLE VALUE	39,600	
Aldrich Luke	Friendship 025001	1,800	TOWN TAXABLE VALUE	39,600	
1170 Underwood Rd	Gl 28	39,600	SCHOOL TAXABLE VALUE	39,600	
Hinsdale, NY 14743	ACRES 0.19		FD502 Friendship fire dist	39,600 TO	
	EAST-1270602 NRTH-0804576		LD501 Friendship light	39,600 TO	
	DEED BOOK 2021 PG-14851		RD501 Friendship refuse	39,600 TO	
	FULL MARKET VALUE	45,517	SW501 Friendship sidewalk	39,600 TO	
	White Creek Rd			169.-1-28.5	00000000233
169.-1-28.5	314 Rural vac<10		COUNTY TAXABLE VALUE	17,700	
Alfred Cheryl-Ann	Friendship 025001	17,700	TOWN TAXABLE VALUE	17,700	
Alfred Kinda	Gl 36 & 37	17,700	SCHOOL TAXABLE VALUE	17,700	
445 Pennsyvania Ave	ACRES 10.00		FD502 Friendship fire dist	17,700 TO	
Roosevelt, NY 11575	EAST-1266658 NRTH-0807962				
	DEED BOOK 2021 PG-18711				
	FULL MARKET VALUE	20,345			
	11 S Main St			182.12-2-16	00000000732
182.12-2-16	220 2 Family Res		COUNTY TAXABLE VALUE	35,100	
Allami Dina	Friendship 025001	1,300	TOWN TAXABLE VALUE	35,100	
453 W Ferry St	Gl 36	35,100	SCHOOL TAXABLE VALUE	35,100	
Buffalo, NY 14213	FRNT 72.00 DPTH 88.00		FD502 Friendship fire dist	35,100 TO	
	ACRES 0.14		LD501 Friendship light	35,100 TO	
	EAST-1270280 NRTH-0804757		RD501 Friendship refuse	35,100 TO	
	DEED BOOK 2021 PG-15414		SW501 Friendship sidewalk	35,100 TO	
	FULL MARKET VALUE	40,345			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 4
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.-1-79.11	17 Pennsylvania Ave				00000000430
182.-1-79.11	323 Vacant rural		COUNTY TAXABLE VALUE	400	
Allegany Co. Community Oppor.	Friendship 025001	400	TOWN TAXABLE VALUE	400	
84 Schuyler St	Gl 35	400	SCHOOL TAXABLE VALUE	400	
Belmont, NY 14813	ACRES 0.30		FD502 Friendship fire dist	400 TO	
	EAST-1267761 NRTH-0802009				
	DEED BOOK 1712 PG-124				
	FULL MARKET VALUE	460			
182.11-2-56	Main St				00000001406
182.11-2-56	461 Bank		COUNTY TAXABLE VALUE	86,400	
Allegany Co. Federal Credit Un	Friendship 025001	2,400	TOWN TAXABLE VALUE	86,400	
2859 Lindy Ln	25-27	86,400	SCHOOL TAXABLE VALUE	86,400	
Wellsville, NY 14895	Inc 182.11-2-56 .25A		FD502 Friendship fire dist	86,400 TO	
	ACRES 0.25		LD501 Friendship light	86,400 TO	
	EAST-1269740 NRTH-0804671		RD501 Friendship refuse	86,400 TO	
	DEED BOOK 1624 PG-262		SW501 Friendship sidewalk	86,400 TO	
	FULL MARKET VALUE	99,310			
182.11-2-11	12 Depot St				00000000586
182.11-2-11	210 1 Family Res		XMPT STATE 12100	9,300	9,300 9,300
Allegany County Land Bank	Friendship 025001	500	COUNTY TAXABLE VALUE	0	
6087 State Route 19N Ste 300	Gl 36	9,300	TOWN TAXABLE VALUE	0	
Belmont, NY 14813	FRNT 28.00 DPTH 70.00		SCHOOL TAXABLE VALUE	0	
	ACRES 0.05		FD502 Friendship fire dist	0 TO	
	EAST-1269913 NRTH-0804911		9,300 EX		
	DEED BOOK 2025 PG-62601		LD501 Friendship light	0 TO	
	FULL MARKET VALUE	10,690	9,300 EX		
			RD501 Friendship refuse	0 TO	
			9,300 EX		
			SW501 Friendship sidewalk	0 TO	
			9,300 EX		
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 5
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-49	14 W Water St 220 2 Family Res		XMPT STATE 12100	57,600 57,600 57,600	00000000765
Allegany County Land Bank 6087 State Route 19N Ste 300 Belmont, NY 14813	Friendship 025001 Gl 36 ACRES 0.20 EAST-1270040 NRTH-0804621 DEED BOOK 2025 PG-62604 FULL MARKET VALUE	1,900 57,600 66,207	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist 57,600 EX LD501 Friendship light 57,600 EX RD501 Friendship refuse 57,600 EX SW501 Friendship sidewalk 57,600 EX	0 0 0 0 TO 0 TO 0 TO 0 TO	
182.11-2-54	4-6 Depot St 411 Apartment				00000000626
Allegany County Land Bank Corp 6087 State Route 19N Ste 300 Belmont, NY 14813	Friendship 025001 Gl 36 Incl 182.11-2-12 ACRES 0.22 EAST-1269920 NRTH-0804857 DEED BOOK 2026 PG-65576 FULL MARKET VALUE	2,100 7,100 8,161	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	7,100 7,100 7,100 7,100 TO 7,100 TO 7,100 TO 7,100 TO	
169.-1-37.2	5243 Reed Rd 312 Vac w/imprv		COUNTY TAXABLE VALUE	52,000	00000000249
Allen James A 304 E Notch Rd Bolivar, NY 14715 MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2027	Friendship 025001 Gl 46 ACRES 33.60 EAST-1263207 NRTH-0812510 DEED BOOK 2020 PG-5967 FULL MARKET VALUE	41,400 52,000 59,770	TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	52,000 52,000 52,000 TO	
170.-1-27	5249 Pigtail Rd 240 Rural res		COUNTY TAXABLE VALUE	276,200	00000000285
Allen John H Allen Denise P 6794 Ward Rd Niagara Falls, NY 14304	Friendship 025001 Gl 22 ACRES 51.80 EAST-1275839 NRTH-0812392 DEED BOOK 2023 PG-44864 FULL MARKET VALUE	65,600 276,200 317,471	TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	276,200 276,200 276,200 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 6
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5247 Pigtail Rd			170.-1-29.2	00000000292
170.-1-29.2	314 Rural vac<10		COUNTY TAXABLE VALUE	12,100	
Allen John H	Friendship 025001	12,100	TOWN TAXABLE VALUE	12,100	
Allen Denise P	Gl22	12,100	SCHOOL TAXABLE VALUE	12,100	
6794 Ward Rd	ACRES 5.10		FD502 Friendship fire dist	12,100 TO	
Niagara Falls, NY 14304	EAST-1277095 NRTH-0812066				
	DEED BOOK 2025 PG-53326				
	FULL MARKET VALUE	13,908			
	4163 W Moss Brook Rd			196.-1-25.2	00000001218
196.-1-25.2	210 1 Family Res		COUNTY TAXABLE VALUE	58,600	
Allen Robin L	Friendship 025001	12,000	TOWN TAXABLE VALUE	58,600	
Allen Lelon H II	Gl17	58,600	SCHOOL TAXABLE VALUE	58,600	
4163 W Moss Brook Rd	ACRES 5.00		FD502 Friendship fire dist	58,600 TO	
PO Box 44	EAST-1275840 NRTH-0795197				
Friendship, NY 14739	DEED BOOK 2023 PG-36497				
	FULL MARKET VALUE	67,356			
	5202 Pigtail Rd			170.-1-31.1	00000000295
170.-1-31.1	210 1 Family Res		COUNTY TAXABLE VALUE	135,500	
Allimson Alfred E IV	Friendship 025001	26,700	TOWN TAXABLE VALUE	135,500	
5823 Meahl Rd	Gl 21	135,500	SCHOOL TAXABLE VALUE	135,500	
Lockport, NY 14094	ACRES 18.90 BANK CORELG		FD502 Friendship fire dist	135,500 TO	
	EAST-1278180 NRTH-0811187				
	DEED BOOK 2021 PG-13793				
	FULL MARKET VALUE	155,747			
	5103 Pigtail Rd			170.-1-28.1/1	00000000286
170.-1-28.1/1	837 Cell Tower		COUNTY TAXABLE VALUE	126,900	
American Tower Corp	Friendship 025001	0	TOWN TAXABLE VALUE	126,900	
Attn: Property Tax Department	Gl 21	126,900	SCHOOL TAXABLE VALUE	126,900	
PO Box 723597	ACRES 1.00 BANKZ000004		FD502 Friendship fire dist	126,900 TO	
Atlanta, GA 31139	EAST-0625920 NRTH-0810760				
	DEED BOOK 1133 PG-113				
	FULL MARKET VALUE	145,862			
	4056 Time Square/nile			195.-1-17	00000001086
195.-1-17	240 Rural res		VET WAR CT 41121	5,640 5,640	0
Ames Roy	Friendship 025001	28,900	VET WAR S 41124	0 0	17,175
Ames Emily	Gl 33	114,500	COUNTY TAXABLE VALUE	108,860	
4056 Times Square	ACRES 21.10		TOWN TAXABLE VALUE	108,860	
PO Box 115	EAST-1267480 NRTH-0792587		SCHOOL TAXABLE VALUE	97,325	
Friendship, NY 14739	DEED BOOK 2009 PG-37737		FD502 Friendship fire dist	114,500 TO	
	FULL MARKET VALUE	131,609			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 7
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.-1-52.1	40 S Branch St 260 Seasonal res				00000000408
Amoia Joseph	Friendship 025001	12,800	COUNTY TAXABLE VALUE	46,300	
Amoia Debra	36-44	46,300	TOWN TAXABLE VALUE	46,300	
78 Mayberry Dr	Inc 182.-1-52.2 (3.21Ac)		SCHOOL TAXABLE VALUE	46,300	
Cheektowaga, NY 14227	ACRES 3.60		FD502 Friendship fire dist	46,300 TO	
	EAST-1267305 NRTH-0805276				
	DEED BOOK 2017 PG-93657				
	FULL MARKET VALUE	53,218			
182.15-1-30	9 S Branch St 210 1 Family Res		ENH STAR 41834	0 0 49,800	00000000839
Amore Dennis J	Friendship 025001	3,600	COUNTY TAXABLE VALUE	49,800	
Amore Rebecca	Gl 35	49,800	TOWN TAXABLE VALUE	49,800	
9 S Branch Rd	ACRES 0.38		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267570 NRTH-0803627		FD502 Friendship fire dist	49,800 TO	
	DEED BOOK 697 PG-00197		LD501 Friendship light	49,800 TO	
	FULL MARKET VALUE	57,241	RD501 Friendship refuse	49,800 TO	
			SW501 Friendship sidewalk	49,800 TO	
156.-1-19	5707 E Pigtail Rd 260 Seasonal res				00000000076
Anderson Brian	Friendship 025001	11,300	COUNTY TAXABLE VALUE	31,900	
Franklin Troy B	Gl 39	31,900	TOWN TAXABLE VALUE	31,900	
2188 New Jerusalem Rd	ACRES 4.40		SCHOOL TAXABLE VALUE	31,900	
Eden, NY 14057	EAST-1266709 NRTH-0819604		FD502 Friendship fire dist	31,900 TO	
	DEED BOOK 2025 PG-59982				
	FULL MARKET VALUE	36,667			
195.-1-15.2	4080 State Route 275 210 1 Family Res				00000001391
Archbold Terry M	Friendship 025001	7,500	COUNTY TAXABLE VALUE	46,600	
Archbold Anna L	Gl 33	46,600	TOWN TAXABLE VALUE	46,600	
4080 State Route 275	ACRES 1.40		SCHOOL TAXABLE VALUE	46,600	
Friendship, NY 14739	EAST-1267950 NRTH-0793389		FD502 Friendship fire dist	46,600 TO	
	DEED BOOK 1517 PG-276				
	FULL MARKET VALUE	53,563			
155.-1-2.2	5881 Chamberlain Rd 260 Seasonal res				00000001460
Arganbright J. Kevin	Friendship 025001	12,100	COUNTY TAXABLE VALUE	73,100	
Arganbright Barbara Fay	Lot 7	73,100	TOWN TAXABLE VALUE	73,100	
65 North Avenue	ACRES 5.10		SCHOOL TAXABLE VALUE	73,100	
Hilton, NY 14468	EAST-1255977 NRTH-0822632		FD502 Friendship fire dist	73,100 TO	
	DEED BOOK 2014 PG-72104				
	FULL MARKET VALUE	84,023			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 8
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-5	7617 Mccarthy Rd				00000000145
Armstrong Edward M	260 Seasonal res		COUNTY TAXABLE VALUE	5,800	
5499 Springbrook Rd	Friendship 025001	1,800	TOWN TAXABLE VALUE	5,800	
Friendship, NY 14739	Gl 54	5,800	SCHOOL TAXABLE VALUE	5,800	
	ACRES 0.25		FD502 Friendship fire dist	5,800 TO	
	EAST-1260537 NRTH-0815816				
	DEED BOOK 2022 PG-32791				
	FULL MARKET VALUE	6,667			
182.-1-98	7443 N Branch Rd				00000000444
Armstrong Edward M	240 Rural res		AG DIST 41720	20,700 20,700 20,700	
Armstrong Rebecca	Friendship 025001	41,300	COUNTY TAXABLE VALUE	53,300	
5499 Springbrook Rd	44,52,53	74,000	TOWN TAXABLE VALUE	53,300	
Friendship, NY 14739	ACRES 31.00		SCHOOL TAXABLE VALUE	53,300	
	EAST-1263209 NRTH-0808026		FD502 Friendship fire dist	74,000 TO	
	DEED BOOK 2022 PG-26800				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	85,057			
UNDER AGDIST LAW TIL 2030					
168.-1-3.11	5499 Springbrook Rd				00000000142
Armstrong Frances M	120 Field crops		AG DIST 41720	37,000 37,000 37,000	
Armstrong Lawrence E	Friendship 025001	101,800	COUNTY TAXABLE VALUE	143,300	
15 Minton Ave	inc 168.-1-4.2 (3.9ac)	180,300	TOWN TAXABLE VALUE	143,300	
Chatham, NJ 07928	O&G lease 1204/303		SCHOOL TAXABLE VALUE	143,300	
	Inc 155-1-10.1 35.4ac		FD502 Friendship fire dist	180,300 TO	
	ACRES 95.80				
MAY BE SUBJECT TO PAYMENT	EAST-1257806 NRTH-0815791				
UNDER AGDIST LAW TIL 2030	DEED BOOK 2016 PG-81992				
	FULL MARKET VALUE	207,241			
181.-1-12.1	7738 County Rd 20				00000000342
Armstrong Joschua	210 1 Family Res		COUNTY TAXABLE VALUE	90,100	
Armstrong Jennifer	Friendship 025001	18,100	TOWN TAXABLE VALUE	90,100	
146 Porter Rd	Gl 59	90,100	SCHOOL TAXABLE VALUE	90,100	
Cuba, NY 14727	Life Use Cyril & Ronna Jo		FD502 Friendship fire dist	90,100 TO	
	ACRES 10.40				
	EAST-1258450 NRTH-0802737				
	DEED BOOK 2020 PG-6935				
	FULL MARKET VALUE	103,563			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 9
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL
194.-1-10.1	7564 Haynes Rd						00000001040
194.-1-10.1	113 Cattle farm		AG DIST 41730		77,500	77,500	77,500
Armstrong Walter R	Bolivar/richbur 027602	188,300	STAR B 41854		0	0	28,200
Woodruff Martha	49-50	269,500	COUNTY TAXABLE VALUE		192,000		
7564 Haynes Rd	ACRES 173.00		TOWN TAXABLE VALUE		192,000		
Friendship, NY 14739-1707	EAST-1261440 NRTH-0794507		SCHOOL TAXABLE VALUE		163,800		
	DEED BOOK 1161 PG-235		FD502 Friendship fire dist		269,500 TO		
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	309,770					
182.14-1-5	7254 County Rd 20						00000000805
182.14-1-5	210 1 Family Res		COUNTY TAXABLE VALUE		30,000		
Artherinis Tom	Friendship 025001	7,800	TOWN TAXABLE VALUE		30,000		
2496 Cudaback Ave	Gl 43	30,000	SCHOOL TAXABLE VALUE		30,000		
Niagara Falls, NY 14303	ACRES 0.82		FD502 Friendship fire dist		30,000 TO		
	EAST-1266532 NRTH-0802959						
	DEED BOOK 2025 PG-62599						
	FULL MARKET VALUE	34,483					
168.-1-1.11	N Branch Rd						00000000140
168.-1-1.11	322 Rural vac>10		COUNTY TAXABLE VALUE		103,000		
Arthur Higler Trust Date 9/17/	Cuba/rushford 024801	103,000	TOWN TAXABLE VALUE		103,000		
7108 Groff Rd	Gl 62	103,000	SCHOOL TAXABLE VALUE		103,000		
Lockport, NY 14094	ACRES 97.00		FD502 Friendship fire dist		103,000 TO		
	EAST-1254937 NRTH-0813972						
	DEED BOOK 2024 PG-51264						
	FULL MARKET VALUE	118,391					
168.-1-18	7969 N Branch Rd						00000000182
168.-1-18	260 Seasonal res		COUNTY TAXABLE VALUE		128,400		
Arthur Higler Trust Dated 9/17	Cuba/rushford 024801	75,500	TOWN TAXABLE VALUE		128,400		
7108 Groff Rd	Gl 61	128,400	SCHOOL TAXABLE VALUE		128,400		
Lockport, NY 14094	ACRES 66.20		FD502 Friendship fire dist		128,400 TO		
	EAST-1254816 NRTH-0810005						
	DEED BOOK 2024 PG-51265						
	FULL MARKET VALUE	147,586					
168.-1-6.2	N Branch Rd						00000001419
168.-1-6.2	322 Rural vac>10		AG DIST 41730		5,100	5,100	5,100
Austin Craig	Friendship 025001	12,400	COUNTY TAXABLE VALUE		7,300		
109 W Main St	ACRES 15.30	12,400	TOWN TAXABLE VALUE		7,300		
Friendship, NY 14739	EAST-1260202 NRTH-0814252		SCHOOL TAXABLE VALUE		7,300		
	DEED BOOK 2014 PG-68996		FD502 Friendship fire dist		12,400 TO		
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	14,253					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 10
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-7.3	Reed Rd				00000001388
Austin Craig	312 Vac w/imprv Friendship 025001	134,600	AG DIST 41730 COUNTY TAXABLE VALUE	63,400 63,400 63,400 109,500	
109 W Main St	Gl 54	172,900	TOWN TAXABLE VALUE	109,500	
Friendship, NY 14739	ACRES 118.20 EAST-1260810 NRTH-0813447		SCHOOL TAXABLE VALUE FD502 Friendship fire dist	109,500 172,900 TO	
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2033	DEED BOOK 1759 PG-35 FULL MARKET VALUE	198,736			
182.15-1-27	109 W Main St				00000000836
Austin Craig L	210 1 Family Res Friendship 025001	4,800	ENH STAR 41834 COUNTY TAXABLE VALUE	0 0 66,800 66,800	
109 W Main St	Gl 35	66,800	TOWN TAXABLE VALUE	66,800	
Friendship, NY 14739	ACRES 0.50 EAST-1267410 NRTH-0803357 DEED BOOK 828 PG-00237		SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light	0 66,800 TO 66,800 TO	
	FULL MARKET VALUE	76,782	RD501 Friendship refuse SW501 Friendship sidewalk	66,800 TO 66,800 TO	
182.16-1-44	39 S Sunnyside St				00000000912
Austin David	210 1 Family Res Friendship 025001	2,800	VET COM CT 41131 VET COM S 41134	9,400 9,400 0 0 0 19,200	
39 Sunnyside St	Gl 36	76,800	VET DIS CT 41141 VET DIS S 41144	18,800 18,800 0 0 0 38,400	
Friendship, NY 14739	ACRES 0.29 BANK CORELG EAST-1270160 NRTH-0803387 DEED BOOK 2018 PG-9885		ENH STAR 41834 COUNTY TAXABLE VALUE	0 0 19,200 48,600	
	FULL MARKET VALUE	88,276	TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	48,600 0 76,800 TO 76,800 TO 76,800 TO 76,800 TO	
182.12-1-19	16 E Water St				00000000660
Austin David C	210 1 Family Res Friendship 025001	9,900	STAR B 41854 COUNTY TAXABLE VALUE	0 0 28,200 45,800	
Austin Susan D	Gl 28	45,800	TOWN TAXABLE VALUE	45,800	
16 E Water St	ACRES 1.30		SCHOOL TAXABLE VALUE	17,600	
Friendship, NY 14739	EAST-1271477 NRTH-0804936 DEED BOOK 950 PG-00268		FD502 Friendship fire dist LD501 Friendship light	45,800 TO 45,800 TO	
	FULL MARKET VALUE	52,644	RD501 Friendship refuse SW501 Friendship sidewalk	45,800 TO 45,800 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 11
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	91 W Main St			182.15-1-7.2	00000001378
182.15-1-7.2	210 1 Family Res		COUNTY TAXABLE VALUE	67,700	
Austin Matt	Friendship 025001	9,500	TOWN TAXABLE VALUE	67,700	
Hall Amanda	35-36	67,700	SCHOOL TAXABLE VALUE	67,700	
91 W Main St	ACRES 1.00		FD502 Friendship fire dist	67,700 TO	
PO Box 6	EAST-1268000 NRTH-0803767		LD501 Friendship light	67,700 TO	
Friendship, NY 14739	DEED BOOK 2025 PG-61560		RD501 Friendship refuse	67,700 TO	
	FULL MARKET VALUE	77,816	SW501 Friendship sidewalk	67,700 TO	
	6075 S County Rd 31A			196.-1-9.3	00000001196
196.-1-9.3	210 1 Family Res		COUNTY TAXABLE VALUE	87,500	
Bachelor Stephen D	Friendship 025001	10,500	TOWN TAXABLE VALUE	87,500	
Bachelor Serene H	Gl2	87,500	SCHOOL TAXABLE VALUE	87,500	
6075 S County Rd 31A	ACRES 3.80		FD502 Friendship fire dist	87,500 TO	
Scio, NY 14880	EAST-1285028 NRTH-0799740				
	DEED BOOK 2023 PG-38174				
	FULL MARKET VALUE	100,575			
	16 S Branch St			182.15-1-4	00000000813
182.15-1-4	210 1 Family Res		COUNTY TAXABLE VALUE	105,600	
Bachman Larry C	Friendship 025001	4,800	TOWN TAXABLE VALUE	105,600	
Bachman Joanna I	Gl 35	105,600	SCHOOL TAXABLE VALUE	105,600	
16 S Branch Rd	ACRES 0.50		FD502 Friendship fire dist	105,600 TO	
Friendship, NY 14739	EAST-1267330 NRTH-0803887		LD501 Friendship light	105,600 TO	
	DEED BOOK 2020 PG-10189		RD501 Friendship refuse	105,600 TO	
	FULL MARKET VALUE	121,379	SW501 Friendship sidewalk	105,600 TO	
	Austin Rd			155.-1-29.3	00000001442
155.-1-29.3	260 Seasonal res		COUNTY TAXABLE VALUE	74,600	
Bacon Thomas C	Friendship 025001	27,800	TOWN TAXABLE VALUE	74,600	
766 Fletcher St	Gl 56	74,600	SCHOOL TAXABLE VALUE	74,600	
Tonawanda, NY 14150	ACRES 20.00		FD502 Friendship fire dist	74,600 TO	
	EAST-1261806 NRTH-0823579				
	DEED BOOK 2022 PG-21191				
	FULL MARKET VALUE	85,747			
	4081 East Hill Rd			196.-1-20.22	00000001436
196.-1-20.22	210 1 Family Res		STAR B 41854	0 0	28,200
Baker Andrew J	Friendship 025001	8,900	COUNTY TAXABLE VALUE	83,200	
C/O Vicki Baker	Gl 9	83,200	TOWN TAXABLE VALUE	83,200	
2925 Peterson Hill Rd	ACRES 2.50		SCHOOL TAXABLE VALUE	55,000	
Scio, NY 14880	EAST-1282444 NRTH-0793126		FD502 Friendship fire dist	83,200 TO	
	DEED BOOK 1010 PG-45947				
	FULL MARKET VALUE	95,632			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 12
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	88 E Main St			182.12-1-61	00000000700
182.12-1-61	210 1 Family Res		COUNTY TAXABLE VALUE	67,100	
Baker Dell	Friendship 025001	9,500	TOWN TAXABLE VALUE	67,100	
Baker Michelle	Gl28	67,100	SCHOOL TAXABLE VALUE	67,100	
6391 Wells Rd	Land Contract to Dell Bak		FD502 Friendship fire dist	67,100 TO	
Friendship, NY 14739	2015		LD501 Friendship light	67,100 TO	
	ACRES 1.00		RD501 Friendship refuse	67,100 TO	
	EAST-1271852 NRTH-0806290		SW501 Friendship sidewalk	67,100 TO	
	DEED BOOK 2022 PG-23117				
	FULL MARKET VALUE	77,126			
	64 E Main St			182.12-1-53	00000000693
182.12-1-53	210 1 Family Res		COUNTY TAXABLE VALUE	15,100	
Baker Dell P	Friendship 025001	1,900	TOWN TAXABLE VALUE	15,100	
6391 Wells Rd	Gl 28	15,100	SCHOOL TAXABLE VALUE	15,100	
Friendship, NY 14739	ACRES 0.20		FD502 Friendship fire dist	15,100 TO	
	EAST-1271245 NRTH-0805774		LD501 Friendship light	15,100 TO	
	DEED BOOK 2018 PG-95940		RD501 Friendship refuse	15,100 TO	
	FULL MARKET VALUE	17,356	SW501 Friendship sidewalk	15,100 TO	
	86 E Main St			182.12-1-60	00000000699
182.12-1-60	210 1 Family Res		COUNTY TAXABLE VALUE	64,700	
Baker Dell P	Friendship 025001	4,800	TOWN TAXABLE VALUE	64,700	
Baker Michelle	Gl 28	64,700	SCHOOL TAXABLE VALUE	64,700	
6391 Wells Rd	ACRES 0.50		FD502 Friendship fire dist	64,700 TO	
Friendship, NY 14739	EAST-1271708 NRTH-0806225		LD501 Friendship light	64,700 TO	
	DEED BOOK 2023 PG-37984		RD501 Friendship refuse	64,700 TO	
	FULL MARKET VALUE	74,368	SW501 Friendship sidewalk	64,700 TO	
	County Rd 20			170.-1-18.6	00000001311
170.-1-18.6	312 Vac w/imprv		COUNTY TAXABLE VALUE	201,900	
Baker Jeffery D	Friendship 025001	190,500	TOWN TAXABLE VALUE	201,900	
Baker Vicki	Gl 13 & 5	201,900	SCHOOL TAXABLE VALUE	201,900	
2925 Peterson Hill Rd	ACRES 155.00		FD502 Friendship fire dist	201,900 TO	
Scio, NY 14880	EAST-1282090 NRTH-0811127				
	DEED BOOK 1157 PG-247				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	232,069			
UNDER AGDIST LAW TIL 2028					
	County 20 Rd			181.-1-12.2	00000000343
181.-1-12.2	322 Rural vac>10		COUNTY TAXABLE VALUE	56,000	
Baker Jeffrey D	Friendship 025001	56,000	TOWN TAXABLE VALUE	56,000	
Baker Vicki L	Gl 59	56,000	SCHOOL TAXABLE VALUE	56,000	
2925 Peterson Hill Rd	ACRES 46.70		FD502 Friendship fire dist	56,000 TO	
Scio, NY 14880	EAST-1258214 NRTH-0801069				
	DEED BOOK 990 PG-00156				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	64,368			
UNDER AGDIST LAW TIL 2031					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 13
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Ruckles Rd				00000000346
181.-1-13.2	322 Rural vac>10		COUNTY TAXABLE VALUE	59,700	
Baker Jeffrey D	Friendship 025001	59,700	TOWN TAXABLE VALUE	59,700	
Baker Vicki L	Gl 59	59,700	SCHOOL TAXABLE VALUE	59,700	
2925 Peterson Hill Rd	ACRES 44.90		FD502 Friendship fire dist	59,700 TO	
Scio, NY 14880	EAST-1257090 NRTH-0801267				
	DEED BOOK 990 PG-00156				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	68,621			
UNDER AGDIST LAW TIL 2031					
	State Route 275				00000001081
195.-1-14.2	314 Rural vac<10		COUNTY TAXABLE VALUE	5,200	
Baker Jeffrey D	Friendship 025001	5,200	TOWN TAXABLE VALUE	5,200	
Baker Vicki L	Gl 33	5,200	SCHOOL TAXABLE VALUE	5,200	
2925 Peterson Hill Rd	ACRES 5.00		FD502 Friendship fire dist	5,200 TO	
Scio, NY 14880	EAST-1268083 NRTH-0792689				
	DEED BOOK 1723 PG-305				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	5,977			
UNDER AGDIST LAW TIL 2028					
	County Rd 1				00000001100
195.-1-28.2	322 Rural vac>10		COUNTY TAXABLE VALUE	40,200	
Baker Jeffrey D	Friendship 025001	40,200	TOWN TAXABLE VALUE	40,200	
Baker Vicki	Gl 41	40,200	SCHOOL TAXABLE VALUE	40,200	
2925 Peterson Hill Rd	ACRES 34.10		FD502 Friendship fire dist	40,200 TO	
Scio, NY 14880	EAST-1265161 NRTH-0793554				
	DEED BOOK 1074 PG-316				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	46,207			
UNDER AGDIST LAW TIL 2031					
	3925 Route 275 Rd				00000001420
195.-1-51.3	105 Vac farmland		COUNTY TAXABLE VALUE	72,800	
Baker Jeffrey D	Friendship 025001	72,800	TOWN TAXABLE VALUE	72,800	
Baker Vicki & Andrew	Gl 25	72,800	SCHOOL TAXABLE VALUE	72,800	
2925 Peterson Hill Rd	ACRES 86.80		FD502 Friendship fire dist	72,800 TO	
Scio, NY 14880	EAST-1272434 NRTH-0794596				
	DEED BOOK 2011 PG-50372				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	83,678			
UNDER AGDIST LAW TIL 2028					
	East Hill Rd				00000001416
196.-1-20.21	322 Rural vac>10		COUNTY TAXABLE VALUE	89,800	
Baker Jeffrey D	Friendship 025001	89,800	TOWN TAXABLE VALUE	89,800	
Baker Vicki L	Gl 9	89,800	SCHOOL TAXABLE VALUE	89,800	
2925 Peterson Hill Rd	ACRES 70.00		FD502 Friendship fire dist	89,800 TO	
Scio, NY 14880	EAST-1281886 NRTH-0793161				
	DEED BOOK 1748 PG-303				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	103,218			
UNDER AGDIST LAW TIL 2031					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 14
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				195.-1-52.3	
	State Rte. 275				00000001129
195.-1-52.3	322 Rural vac>10		COUNTY TAXABLE VALUE	51,400	
Baker Richard E	Friendship 025001	51,400	TOWN TAXABLE VALUE	51,400	
Baker Jeffrey D	Gl 41	51,400	SCHOOL TAXABLE VALUE	51,400	
C/o Vicki Baker	ACRES 43.90		FD502 Friendship fire dist	51,400 TO	
2925 Peterson Hill Rd	EAST-1265560 NRTH-0794517				
Scio, NY 14880	DEED BOOK 930 PG-00197				
	FULL MARKET VALUE	59,080			
MAY BE SUBJECT TO PAYMENT					
UNDER AGDIST LAW TIL 2028					
				182.12-1-16	
	22 E Water St				00000000657
182.12-1-16	210 1 Family Res		COUNTY TAXABLE VALUE	32,900	
Baker Webster Abram Zebulon	Friendship 025001	8,900	TOWN TAXABLE VALUE	32,900	
405 King St	Gl 28	32,900	SCHOOL TAXABLE VALUE	32,900	
Olean, NY 14760	By Will		FD502 Friendship fire dist	32,900 TO	
	ACRES 0.94		LD501 Friendship light	32,900 TO	
	EAST-1271490 NRTH-0804687		RD501 Friendship refuse	32,900 TO	
	DEED BOOK 2025 PG-61861		SW501 Friendship sidewalk	32,900 TO	
	FULL MARKET VALUE	37,816			
				183.5-1-3	
	6874 County Rd 20				00000001002
183.5-1-3	210 1 Family Res		COUNTY TAXABLE VALUE	48,200	
Balaouras Anastassios	Friendship 025001	1,300	TOWN TAXABLE VALUE	48,200	
6874 County Rd 20	Gl28	48,200	SCHOOL TAXABLE VALUE	48,200	
Friendship, NY 14739	ACRES 0.18 BANK CORELG		FD502 Friendship fire dist	48,200 TO	
	EAST-1272391 NRTH-0806440		SW501 Friendship sidewalk	48,200 TO	
	DEED BOOK 2022 PG-48336				
	FULL MARKET VALUE	55,402			
				196.-1-37.211	
	4008 Moss Brook Rd				00000001234
196.-1-37.211	240 Rural res		COUNTY TAXABLE VALUE	239,900	
Balling Corey J	Friendship 025001	203,700	TOWN TAXABLE VALUE	239,900	
5898 Fisk Rd	Gl 17	239,900	SCHOOL TAXABLE VALUE	239,900	
Lockport, NY 14094	ACRES 223.60		FD502 Friendship fire dist	239,900 TO	
	EAST-1277642 NRTH-0793470				
	DEED BOOK 2024 PG-46279				
	FULL MARKET VALUE	275,747			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 15
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL / ACCOUNT NO.
182.12-1-9	6908 County Rd 31				00000000649
182.12-1-9	210 1 Family Res		COUNTY TAXABLE VALUE	100,500	
Barber Logan M	Friendship 025001	4,800	TOWN TAXABLE VALUE	100,500	
Price Ella	Gl 28	100,500	SCHOOL TAXABLE VALUE	100,500	
7971 Ramsey Rd	ACRES 0.50 BANK MAPLE		FD502 Friendship fire dist	100,500 TO	
Black Creek, NY 14714	EAST-1272304 NRTH-0804257		LD501 Friendship light	100,500 TO	
	DEED BOOK 2024 PG-48533		RD501 Friendship refuse	100,500 TO	
	FULL MARKET VALUE	115,517	SW501 Friendship sidewalk	100,500 TO	
182.11-2-69.2	26 Maple Ave				00000001371
182.11-2-69.2	311 Res vac land		COUNTY TAXABLE VALUE	1,900	
Barber-Cowburn Elizabeth S	Friendship 025001	1,900	TOWN TAXABLE VALUE	1,900	
268 Cowburn Rd	Gl 36	1,900	SCHOOL TAXABLE VALUE	1,900	
Ulysses, PA 16948	ACRES 0.20		FD502 Friendship fire dist	1,900 TO	
	EAST-1268770 NRTH-0804757		LD501 Friendship light	1,900 TO	
	DEED BOOK 1316 PG-293		RD501 Friendship refuse	1,900 TO	
	FULL MARKET VALUE	2,184	SW501 Friendship sidewalk	1,900 TO	
156.-1-28.2	5770 County Rd 17				
156.-1-28.2	450 Retail srvce		COUNTY TAXABLE VALUE	88,000	
Bare Bones Holding Co LLC	Friendship 025001	7,900	TOWN TAXABLE VALUE	88,000	
5770 County Rd 17	ACRES 1.70	88,000	SCHOOL TAXABLE VALUE	88,000	
Friendship, NY 14739	EAST-1266756 NRTH-0820204		FD502 Friendship fire dist	88,000 TO	
	DEED BOOK 2026 PG-64931				
	FULL MARKET VALUE	101,149			
168.-1-4.1	5402 Springbrook Rd				00000000144
168.-1-4.1	240 Rural res		ENH STAR 41834	0	0 83,190
Barnes William	Friendship 025001	107,100	COUNTY TAXABLE VALUE	185,400	
5402 Springbrook Rd	Gl 54	185,400	TOWN TAXABLE VALUE	185,400	
Friendship, NY 14739	Trlr 7000		SCHOOL TAXABLE VALUE	102,210	
	Inc 168.-1-3.2 4 Ac		FD502 Friendship fire dist	185,400 TO	
MAY BE SUBJECT TO PAYMENT	ACRES 101.40				
UNDER AGDIST LAW TIL 2029	EAST-1259333 NRTH-0814641				
	DEED BOOK 2013 PG-62597				
	FULL MARKET VALUE	213,103			
182.11-2-58	6 Baxter Pl				00000000629
182.11-2-58	483 Converted Re		COUNTY TAXABLE VALUE	19,100	
Barnes William	Friendship 025001	700	TOWN TAXABLE VALUE	19,100	
5402 Springbrook Rd	Gl 36	19,100	SCHOOL TAXABLE VALUE	19,100	
Friendship, NY 14739	Doctor's Office		FD502 Friendship fire dist	19,100 TO	
	ACRES 0.07		LD501 Friendship light	19,100 TO	
	EAST-1269634 NRTH-0804633		RD501 Friendship refuse	19,100 TO	
	DEED BOOK 2013 PG-62596		SW501 Friendship sidewalk	19,100 TO	
	FULL MARKET VALUE	21,954			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 16
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-3.12	5334 W Springbrook Rd 120 Field crops		COUNTY TAXABLE VALUE	65,600	00000001452
Barnes William M	Friendship 025001	65,600	TOWN TAXABLE VALUE	65,600	
5402 Springbrook Rd	ACRES 64.01	65,600	SCHOOL TAXABLE VALUE	65,600	
Friendship, NY 14739	EAST-1257053 NRTH-0814494 DEED BOOK 2014 PG-69924		FD502 Friendship fire dist	65,600 TO	
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2029	FULL MARKET VALUE	75,402			
188.-1-998	Haynes Rd 732 Oil-forced		COUNTY TAXABLE VALUE	0	00000001024
Barnes William M	Bolivar/richbur 027602	0	TOWN TAXABLE VALUE	0	
Barnes Nicola A	Gl 49 194-1-10.1	0	SCHOOL TAXABLE VALUE	0	
5402 Spring Brook Rd	DEED BOOK 2020 PG-5780		FD502 Friendship fire dist	0 TO	
Friendship, NY 14739	FULL MARKET VALUE	0			
183.-1-18.12	6110 Byrnes Hill Rd 322 Rural vac>10		COUNTY TAXABLE VALUE	92,800	00000001326
Baxter Todd D	Friendship 025001	92,800	TOWN TAXABLE VALUE	92,800	
Ward Donald A	Gl 3-4	92,800	SCHOOL TAXABLE VALUE	92,800	
PO Box 131	ACRES 86.30		FD502 Friendship fire dist	92,800 TO	
Lake Elmore, VT 05657-0131	EAST-1283690 NRTH-0803477 DEED BOOK 1349 PG-290				
	FULL MARKET VALUE	106,667			
181.-1-7.2	4542 Steenrod Rd 260 Seasonal res		COUNTY TAXABLE VALUE	55,200	00000000326
Beaulieu Dennis	Friendship 025001	15,200	TOWN TAXABLE VALUE	55,200	
Beaulieu Marion	Gl 51-43	55,200	SCHOOL TAXABLE VALUE	55,200	
8996 E Marvin St	ACRES 7.80		FD502 Friendship fire dist	55,200 TO	
Floral City, FL 34436	EAST-1262360 NRTH-0800237 DEED BOOK 916 PG-00171				
	FULL MARKET VALUE	63,448			
181.-1-7.6	County Rd 20 321 Abandoned ag		COUNTY TAXABLE VALUE	72,200	00000000330
Beaulieu Dennis	Friendship 025001	72,200	TOWN TAXABLE VALUE	72,200	
Beaulieu Marion	Gl 51 & 43	72,200	SCHOOL TAXABLE VALUE	72,200	
8996 E Marvin St	ACRES 71.00		FD502 Friendship fire dist	72,200 TO	
Floral City, FL 34436	EAST-1262537 NRTH-0801105 DEED BOOK 969 PG-00205				
	FULL MARKET VALUE	82,989			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 17
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL / ACCOUNT NO.
					195.-1-1
	State Route 275				00000000392
195.-1-1	322 Rural vac>10		COUNTY TAXABLE VALUE	53,600	
Beaulieu Dennis	Friendship 025001	53,600	TOWN TAXABLE VALUE	53,600	
Beaulieu Marion	Gl 42	53,600	SCHOOL TAXABLE VALUE	53,600	
8996 E Marvin St	ACRES 45.87		FD502 Friendship fire dist	53,600 TO	
Floral City, FL 34436	EAST-1264360 NRTH-0799757				
	DEED BOOK 1104 PG-140				
	FULL MARKET VALUE	61,609			
					155.-1-9.2
5504	Springbrook Rd				00000000011
155.-1-9.2	210 1 Family Res		COUNTY TAXABLE VALUE	160,900	
Bedow Shane	Friendship 025001	109,300	TOWN TAXABLE VALUE	160,900	
Bedow Kimberly	Gl 55	160,900	SCHOOL TAXABLE VALUE	160,900	
5401 Reed Rd	O&G lease 1204/300		FD502 Friendship fire dist	160,900 TO	
Friendship, NY 14739	ACRES 104.00				
	EAST-1259460 NRTH-0817167				
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2026 PG-65457				
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	184,943			
					168.-1-6.12
	Reed				
168.-1-6.12	322 Rural vac>10		COUNTY TAXABLE VALUE	22,600	
Bedow Shane	Friendship 025001	22,600	TOWN TAXABLE VALUE	22,600	
Bedow Kimberly	ACRES 14.80	22,600	SCHOOL TAXABLE VALUE	22,600	
5401 Reed Rd	EAST-1261919 NRTH-0814409		FD502 Friendship fire dist	22,600 TO	
Friendship, NY 14739	DEED BOOK 2025 PG-57575				
	FULL MARKET VALUE	25,977			
					168.-1-7.1
5401	Reed Rd				00000000148
168.-1-7.1	240 Rural res		AG DIST 41720	30,600	30,600 30,600
Bedow Shane	Friendship 025001	52,100	STAR B 41854	0	0 28,200
Bedow Kimberly	Gl 54	179,900	COUNTY TAXABLE VALUE	149,300	
5401 Reed Rd	ACRES 39.60		TOWN TAXABLE VALUE	149,300	
Friendship, NY 14739	EAST-1261490 NRTH-0815277		SCHOOL TAXABLE VALUE	121,100	
	DEED BOOK 1665 PG-107		FD502 Friendship fire dist	179,900 TO	
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	206,782			
UNDER AGDIST LAW TIL 2030					
					169.-1-2.12
	Reed				
169.-1-2.12	322 Rural vac>10		AG DIST 41720	6,800	6,800 6,800
Bedow Shane	Friendship 025001	22,400	COUNTY TAXABLE VALUE	15,600	
Bedow Kimberly	ACRES 14.60	22,400	TOWN TAXABLE VALUE	15,600	
5401 Reed	EAST-1263110 NRTH-0815032		SCHOOL TAXABLE VALUE	15,600	
Friendship, NY 14739	DEED BOOK 2024 PG-52763		FD502 Friendship fire dist	22,400 TO	
	FULL MARKET VALUE	25,747			
MAY BE SUBJECT TO PAYMENT					
UNDER AGDIST LAW TIL 2030					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 18
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
169.-1-37.1	5332 Reed Rd 240 Rural res		AG DIST 41720	41,200 41,200 41,200	00000000248
Bedow Shane	Friendship 025001	72,400	COUNTY TAXABLE VALUE	69,000	
Bedow Kimberly	Gl 46	110,200	TOWN TAXABLE VALUE	69,000	
5401 Reed Rd	ACRES 60.00		SCHOOL TAXABLE VALUE	69,000	
Friendship, NY 14739	EAST-1264787 NRTH-0812664 DEED BOOK 2019 PG-5377		FD502 Friendship fire dist	110,200 TO	
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	126,667			
168.-1-6.11	5361 Reed Rd 210 1 Family Res		AG BLDG 41700	40,500 40,500 40,500	00000000146
Bedow Shawn	Friendship 025001	48,800	AG DIST 41720	20,000 20,000 20,000	
Bedow Heather	Gl 54	154,900	COUNTY TAXABLE VALUE	94,400	
5361 Reed Rd	ACRES 41.00		TOWN TAXABLE VALUE	94,400	
Friendship, NY 14739	EAST-1262154 NRTH-0813596 DEED BOOK 1563 PG-217		SCHOOL TAXABLE VALUE FD502 Friendship fire dist	94,400 154,900 TO	
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	178,046			
183.-1-30	6467-30 County Rd 31 260 Seasonal res		COUNTY TAXABLE VALUE	93,400	00000000992
Beiter Jeffrey	Friendship 025001	59,000	TOWN TAXABLE VALUE	93,400	
Beiter Daniel J	Gl 12	93,400	SCHOOL TAXABLE VALUE	93,400	
2374 Fuller Rd	ACRES 51.20		FD502 Friendship fire dist	93,400 TO	
Burt, NY 14028	EAST-1281380 NRTH-0804377 DEED BOOK 2013 PG-64567				
	FULL MARKET VALUE	107,356			
168.-1-14.15	5127 Echoing Pine Rd 260 Seasonal res		COUNTY TAXABLE VALUE	21,400	00000001437
Bellezza Angelo	Friendship 025001	9,000	TOWN TAXABLE VALUE	21,400	
144 Abbott Ave	Gl 53-61	21,400	SCHOOL TAXABLE VALUE	21,400	
Mastic, NY 11950	L4Reiss L5Schuh land c. Scapaccino		FD502 Friendship fire dist	21,400 TO	
	ACRES 2.60 EAST-1257861 NRTH-0810101 DEED BOOK 2022 PG-29917				
	FULL MARKET VALUE	24,598			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 19
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-22.2	7349 County Rd 1						00000001095
195.-1-22.2	270 Mfg housing		Sr Citizen 41802	28,000	0	0	
Benjamin Linda	Friendship 025001	7,300	Sr Citizen 41803	0	8,400	0	
7349 Cty Rd 1	Gl41	56,000	Sr Citizen 41804	0	0	2,800	
Friendship, NY 14739	ACRES 1.22		ENH STAR 41834	0	0	53,200	
	EAST-1265120 NRTH-0792997		COUNTY TAXABLE VALUE	28,000			
	DEED BOOK 1186 PG-237		TOWN TAXABLE VALUE	47,600			
	FULL MARKET VALUE	64,368	SCHOOL TAXABLE VALUE	0			
			FD502 Friendship fire dist	56,000 TO			
157.-1-18.1	Belvidere Rd						00000000121
157.-1-18.1	312 Vac w/imprv		COUNTY TAXABLE VALUE	42,500			
Bennett Joseph	genesee Valley 023202	33,900	TOWN TAXABLE VALUE	42,500			
Bennett Shannon	Gl 7	42,500	SCHOOL TAXABLE VALUE	42,500			
4322 Clark St	ACRES 26.10		FD502 Friendship fire dist	42,500 TO			
Hamburg, NY 14075	EAST-1285960 NRTH-0817158						
	DEED BOOK 2020 PG-6997						
	FULL MARKET VALUE	48,851					
196.-1-3	4473 Hartigan Rd						00000001183
196.-1-3	260 Seasonal res		COUNTY TAXABLE VALUE	32,700			
Bennett Linda D	Friendship 025001	13,000	TOWN TAXABLE VALUE	32,700			
9705 Deer Creek Rd	Gl 18	32,700	SCHOOL TAXABLE VALUE	32,700			
Portville, NY 14770	ACRES 5.80		FD502 Friendship fire dist	32,700 TO			
	EAST-1278230 NRTH-0799677						
	DEED BOOK 2014 PG-71907						
	FULL MARKET VALUE	37,586					
182.19-1-12	41 E Pennsylvania Ave						00000000929
182.19-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	89,600			
Bennett Summer	Friendship 025001	10,500	TOWN TAXABLE VALUE	89,600			
41 E Pennsylvania Ave	Gl 35	89,600	SCHOOL TAXABLE VALUE	89,600			
Friendship, NY 14739	ACRES 1.80 BANK CORELG		FD502 Friendship fire dist	89,600 TO			
	EAST-1267427 NRTH-0800753		LD501 Friendship light	89,600 TO			
	DEED BOOK 2023 PG-45849		RD501 Friendship refuse	89,600 TO			
	FULL MARKET VALUE	102,989	SW501 Friendship sidewalk	89,600 TO			
182.16-1-6	14 S Elm St						00000000876
182.16-1-6	311 Res vac land		COUNTY TAXABLE VALUE	2,000			
Benscoter Eric	Friendship 025001	2,000	TOWN TAXABLE VALUE	2,000			
Benscoter Tiffany	35-36	2,000	SCHOOL TAXABLE VALUE	2,000			
10 Elm St	ACRES 0.31		FD502 Friendship fire dist	2,000 TO			
PO Box 428	EAST-1270132 NRTH-0804054		LD501 Friendship light	2,000 TO			
Friendship, NY 14739	DEED BOOK 2017 PG-93929		RD501 Friendship refuse	2,000 TO			
	FULL MARKET VALUE	2,299	SW501 Friendship sidewalk	2,000 TO			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 20
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.16-1-8	
	10 S Elm St				00000000877
182.16-1-8	210 1 Family Res		STAR B 41854	0 0	28,200
Benscoter Eric	Friendship 025001	7,600	COUNTY TAXABLE VALUE	40,500	
Benscoter Tiffany	Gl 36	40,500	TOWN TAXABLE VALUE	40,500	
10 Elm St	ACRES 0.80		SCHOOL TAXABLE VALUE	12,300	
PO Box 428	EAST-1270199 NRTH-0804116		FD502 Friendship fire dist	40,500 TO	
Friendship, NY 14739	DEED BOOK 2017 PG-93929		LD501 Friendship light	40,500 TO	
	FULL MARKET VALUE	46,552	RD501 Friendship refuse	40,500 TO	
			SW501 Friendship sidewalk	40,500 TO	
				181.-1-7.5	
	7500 County Rd 20				00000000329
181.-1-7.5	210 1 Family Res		COUNTY TAXABLE VALUE	72,700	
Berg I Chen	Friendship 025001	23,300	TOWN TAXABLE VALUE	72,700	
7500 County Rd 20	Gl 51	72,700	SCHOOL TAXABLE VALUE	72,700	
Friendship, NY 14739	Inc 182.-1-41.1(6.50Ac)		FD502 Friendship fire dist	72,700 TO	
	ACRES 15.50				
	EAST-1261990 NRTH-0802237				
	DEED BOOK 2022 PG-27661				
	FULL MARKET VALUE	83,563			
				182.7-1-26.1	
	18 Linwood Ave				00000000466
182.7-1-26.1	210 1 Family Res		COUNTY TAXABLE VALUE	61,700	
Berry Christopher B	Friendship 025001	10,100	TOWN TAXABLE VALUE	61,700	
18 Linwood Ave	Gl 36	61,700	SCHOOL TAXABLE VALUE	61,700	
Friendship, NY 14739	ACRES 1.51 BANK CORELG		FD502 Friendship fire dist	61,700 TO	
	EAST-1267909 NRTH-0805569		LD501 Friendship light	61,700 TO	
	DEED BOOK 2020 PG-7797		RD501 Friendship refuse	61,700 TO	
	FULL MARKET VALUE	70,920	SW501 Friendship sidewalk	61,700 TO	
				181.-1-11	
	7670 County Rd 20				00000000341
181.-1-11	270 Mfg housing		VET COM CT 41131	6,925 6,925	0
Besser Donald	Friendship 025001	7,900	VET COM S 41134	0 0	6,925
Besser Norma	Gl 51	27,700	ENH STAR 41834	0 0	20,775
7670 Co. Rd. 20	ACRES 1.70		COUNTY TAXABLE VALUE	20,775	
Friendship, NY 14739	EAST-1259499 NRTH-0802323		TOWN TAXABLE VALUE	20,775	
	DEED BOOK 1313 PG-5		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	31,839	FD502 Friendship fire dist	27,700 TO	
				168.-1-11.91	
	N Branch Rd				00000001409
168.-1-11.91	322 Rural vac>10		COUNTY TAXABLE VALUE	49,000	
Beyser Phillip	Friendship 025001	49,000	TOWN TAXABLE VALUE	49,000	
5449 Salt Works Rd	O&G lease 1204/297	49,000	SCHOOL TAXABLE VALUE	49,000	
Middleport, NY 14105	ACRES 41.20		FD502 Friendship fire dist	49,000 TO	
	EAST-1260964 NRTH-0810062				
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2020 PG-7322				
UNDER AGDIST LAW TIL 2027	FULL MARKET VALUE	56,322			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 21
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				196.-1-8.2	
	6244 County Rd 31A				00000001190
196.-1-8.2	210 1 Family Res		COUNTY TAXABLE VALUE	92,800	
Bigelow Darren	Friendship 025001	11,600	TOWN TAXABLE VALUE	92,800	
5782 Tuckers Corner Rd	Gl2	92,800	SCHOOL TAXABLE VALUE	92,800	
Friendship, NY 14739	ACRES 4.70 BANKLERETA2		FD502 Friendship fire dist	92,800 TO	
	EAST-1282762 NRTH-0799721				
	DEED BOOK 2022 PG-25905				
	FULL MARKET VALUE	106,667			
				182.12-2-8	
	14 W Main St				00000000724
182.12-2-8	312 Vac w/imprv		COUNTY TAXABLE VALUE	5,800	
Bingaman Brian	Friendship 025001	700	TOWN TAXABLE VALUE	5,800	
11 Irish Mountain Rd	Gl 36	5,800	SCHOOL TAXABLE VALUE	5,800	
Temple, PA 19560	FRNT 27.20 DPTH 110.00		FD502 Friendship fire dist	5,800 TO	
	EAST-1269995 NRTH-0804592		LD501 Friendship light	5,800 TO	
	DEED BOOK 2013 PG-62642		RD501 Friendship refuse	5,800 TO	
	FULL MARKET VALUE	6,667	SW501 Friendship sidewalk	5,800 TO	
				182.12-2-7	
	16/18 W Main St				00000000723
182.12-2-7	481 Att row bldg		COUNTY TAXABLE VALUE	51,400	
Bingaman Brian D	Friendship 025001	1,000	TOWN TAXABLE VALUE	51,400	
11 Irish Mountain Rd	Gl 36	51,400	SCHOOL TAXABLE VALUE	51,400	
Temple, PA 19560	Old Grocery Store		FD502 Friendship fire dist	51,400 TO	
	ACRES 0.10		LD501 Friendship light	51,400 TO	
	EAST-1269962 NRTH-0804577		RD501 Friendship refuse	51,400 TO	
	DEED BOOK 2011 PG-51148		SW501 Friendship sidewalk	51,400 TO	
	FULL MARKET VALUE	59,080			
				196.-1-29.8	
	Mossbrook Rd				00000001473
196.-1-29.8	210 1 Family Res		COUNTY TAXABLE VALUE	17,600	
Bingenheimer Robert	Friendship 025001	13,800	TOWN TAXABLE VALUE	17,600	
Bingenheimer Rebecca S	ACRES 6.50	17,600	SCHOOL TAXABLE VALUE	17,600	
3857 Cornell St	EAST-1274620 NRTH-0797462		FD502 Friendship fire dist	17,600 TO	
Hamburg, NY 14075	DEED BOOK 2022 PG-24813				
	FULL MARKET VALUE	20,230			
				182.12-2-17	
	17 E Main St				00000000733
182.12-2-17	210 1 Family Res		COUNTY TAXABLE VALUE	92,100	
Bise Wanda F	Friendship 025001	2,900	TOWN TAXABLE VALUE	92,100	
Middaugh Tonya L	Gl 36	92,100	SCHOOL TAXABLE VALUE	92,100	
17 E Main St	ACRES 0.30 BANKLERETA2		FD502 Friendship fire dist	92,100 TO	
PO Box 23	EAST-1270366 NRTH-0804748		LD501 Friendship light	92,100 TO	
Friendship, NY 14739	DEED BOOK 2018 PG-98780		RD501 Friendship refuse	92,100 TO	
	FULL MARKET VALUE	105,862	SW501 Friendship sidewalk	92,100 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 22
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-14.62	5138 Echoing Pine Rd				00000000165
Blakeslee Joshua J	270 Mfg housing		COUNTY TAXABLE VALUE	34,600	
7703 N North Branch Rd	Friendship 025001	10,600	TOWN TAXABLE VALUE	34,600	
Friendship, NY 14739	Gl 53	34,600	SCHOOL TAXABLE VALUE	34,600	
	ACRES 3.90 BANK 21ST		FD502 Friendship fire dist	34,600 TO	
	EAST-1258573 NRTH-0810156				
	DEED BOOK 2021 PG-13433				
	FULL MARKET VALUE	39,770			
182.11-1-13.3	3 N Vorhis St				00000001329
Blakney Randall Teresa	270 Mfg housing		COUNTY TAXABLE VALUE	20,200	
3 N Vorhis St	Friendship 025001	4,000	TOWN TAXABLE VALUE	20,200	
Friendship, NY 14739	Gl 36	20,200	SCHOOL TAXABLE VALUE	20,200	
	ACRES 0.42		FD502 Friendship fire dist	20,200 TO	
	EAST-1268558 NRTH-0805266		LD501 Friendship light	20,200 TO	
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-66020		RD501 Friendship refuse	20,200 TO	
Baker Eva	FULL MARKET VALUE	23,218	SW501 Friendship sidewalk	20,200 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
195.19-1-17.2	7179 Time Square/nile				00000001156
Bliss Bonnette	312 Vac w/imprv		COUNTY TAXABLE VALUE	7,000	
7181 Time Square/nile	Friendship 025001	6,700	TOWN TAXABLE VALUE	7,000	
Friendship, NY 14739	Gl 33	7,000	SCHOOL TAXABLE VALUE	7,000	
	ACRES 0.70		FD502 Friendship fire dist	7,000 TO	
	EAST-1267664 NRTH-0793359				
	DEED BOOK 1238 PG-184				
	FULL MARKET VALUE	8,046			
156.-1-9.1	5492 Pigtail Rd				00000000054
Bliss George	210 1 Family Res		COUNTY TAXABLE VALUE	58,800	
Bliss Ryan	Friendship 025001	10,800	TOWN TAXABLE VALUE	58,800	
5488 Pigtail Rd	Gl 31	58,800	SCHOOL TAXABLE VALUE	58,800	
Friendship, NY 14739	ACRES 4.00		FD502 Friendship fire dist	58,800 TO	
	EAST-1272800 NRTH-0819267				
	DEED BOOK 2021 PG-17164				
	FULL MARKET VALUE	67,586			
195.19-1-18	7181 Time Square/nile				00000001157
Bliss James & Bonnette	210 1 Family Res		ENH STAR 41834	0 0	55,500
C/O Miles Claire M	Friendship 025001	2,900	COUNTY TAXABLE VALUE	55,500	
Attn: C/O Miles Claire	Gl 33	55,500	TOWN TAXABLE VALUE	55,500	
7181 Time Square/nile	ACRES 0.30		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267536 NRTH-0793346		FD502 Friendship fire dist	55,500 TO	
	DEED BOOK 1238 PG-184				
	FULL MARKET VALUE	63,793			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 23
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
194.-1-25.2	7686 Steenrod Rd E				00000001059
194.-1-25.2	270 Mfg housing		COUNTY TAXABLE VALUE	23,900	
Blose Brandon	Bolivar/richbur 027602	14,900	TOWN TAXABLE VALUE	23,900	
3191 Palmer Rd E	Gl 49	23,900	SCHOOL TAXABLE VALUE	23,900	
Ransomville, NY 14131	Trailer, Silver W/patio		FD502 Friendship fire dist	23,900 TO	
	ACRES 7.50				
	EAST-1259148 NRTH-0795971				
	DEED BOOK 2025 PG-59100				
	FULL MARKET VALUE	27,471			
181.-1-10.3	7651 County Rd 20				00000000337
181.-1-10.3	270 Mfg housing		COUNTY TAXABLE VALUE	83,100	
Blose Joseph B Sr	Friendship 025001	68,700	TOWN TAXABLE VALUE	83,100	
156 Wheatfield St	Gl 51	83,100	SCHOOL TAXABLE VALUE	83,100	
North Tonawanda, NY 25230	ACRES 60.90		FD502 Friendship fire dist	83,100 TO	
	EAST-1259800 NRTH-0801907				
	DEED BOOK 2019 PG-1230				
	FULL MARKET VALUE	95,517			
196.-1-24.1	Moss Brook Rd				00000001209
196.-1-24.1	314 Rural vac<10		COUNTY TAXABLE VALUE	28,500	
Blouvet Brian	Friendship 025001	28,500	TOWN TAXABLE VALUE	28,500	
4189 Blouvet Rd	Gl 17	28,500	SCHOOL TAXABLE VALUE	28,500	
Friendship, NY 14739	ACRES 20.70		FD502 Friendship fire dist	28,500 TO	
	EAST-1275593 NRTH-0794376				
	DEED BOOK 2023 PG-41898				
	FULL MARKET VALUE	32,759			
195.-1-12.2	4189 Blouvet Rd				00000001078
195.-1-12.2	270 Mfg housing		STAR B 41854	0 0	28,200
Blouvet Brian James	Friendship 025001	13,300	COUNTY TAXABLE VALUE	37,900	
4189 Blouvet Rd	Gl 25	37,900	TOWN TAXABLE VALUE	37,900	
Friendship, NY 14739	ACRES 6.00		SCHOOL TAXABLE VALUE	9,700	
	EAST-1274160 NRTH-0794277		FD502 Friendship fire dist	37,900 TO	
	DEED BOOK 1164 PG-343				
	FULL MARKET VALUE	43,563			
196.-1-24.5	4112 E Blouvet Rd				00000001213
196.-1-24.5	270 Mfg housing		COUNTY TAXABLE VALUE	19,100	
Blouvet Emily	Friendship 025001	7,400	TOWN TAXABLE VALUE	19,100	
Blouvet Leslie	Gl 17	19,100	SCHOOL TAXABLE VALUE	19,100	
4112 Blouvet Rd	Land Contract Harold Kemp		FD502 Friendship fire dist	19,100 TO	
Friendship, NY 14739	ACRES 1.30				
	EAST-1275581 NRTH-0794005				
	DEED BOOK 2014 PG-72577				
	FULL MARKET VALUE	21,954			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 24
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 196.-1-24.11 **********						
	E Moss Brook Rd					00000001335
196.-1-24.11	312 Vac w/imprv		COUNTY TAXABLE VALUE	14,600		
Blouvet Emily	Friendship 025001	5,600	TOWN TAXABLE VALUE	14,600		
Blouvet Leslie	Gl 17	14,600	SCHOOL TAXABLE VALUE	14,600		
4112 Blouvet Rd	ACRES 0.80		FD502 Friendship fire dist	14,600 TO		
Friendship, NY 14739	EAST-1275402 NRTH-0794123					
	DEED BOOK 2014 PG-72578					
	FULL MARKET VALUE	16,782				
********** 182.12-2-55 **********						
	14 Sunnyside St					00000000771
182.12-2-55	210 1 Family Res		ENH STAR 41834	0	0	74,000
Blouvet James B	Friendship 025001	2,900	COUNTY TAXABLE VALUE	74,000		
Blouvet Jacob B	Gl 36	74,000	TOWN TAXABLE VALUE	74,000		
14 Sunnyside St	ACRES 0.32 BANK CORELG		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1269935 NRTH-0804193		FD502 Friendship fire dist	74,000 TO		
	DEED BOOK 2025 PG-60872		LD501 Friendship light	74,000 TO		
	FULL MARKET VALUE	85,057	RD501 Friendship refuse	74,000 TO		
			SW501 Friendship sidewalk	74,000 TO		
********** 182.12-1-57 **********						
	74 E Main St					00000000696
182.12-1-57	210 1 Family Res		COUNTY TAXABLE VALUE	43,300		
Blouvet Jeffery D	Friendship 025001	2,400	TOWN TAXABLE VALUE	43,300		
74 E Main St	Gl 28	43,300	SCHOOL TAXABLE VALUE	43,300		
Friendship, NY 14739	ACRES 0.25		FD502 Friendship fire dist	43,300 TO		
	EAST-1271393 NRTH-0805943		LD501 Friendship light	43,300 TO		
	DEED BOOK 2023 PG-45247		RD501 Friendship refuse	43,300 TO		
	FULL MARKET VALUE	49,770	SW501 Friendship sidewalk	43,300 TO		
********** 182.12-2-68.2 **********						
	16 Stevens Ave					00000001443
182.12-2-68.2	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Blouvet Kyle	Friendship 025001	4,800	VET WAR S 41124	0	0	10,425
4189 Blouvet Rd	Gl 28	69,500	VET DIS CT 41141	13,900	13,900	0
PO Box 227	Inc 182.12-2-68.1		VET DIS S 41144	0	0	13,900
Friendship, NY 14739	FRNT 82.50 DPTH 249.19		COUNTY TAXABLE VALUE	49,960		
	ACRES 0.50 BANK CORELG		TOWN TAXABLE VALUE	49,960		
	EAST-1270708 NRTH-0804718		SCHOOL TAXABLE VALUE	45,175		
	DEED BOOK 2021 PG-17701		FD502 Friendship fire dist	69,500 TO		
	FULL MARKET VALUE	79,885	LD501 Friendship light	69,500 TO		
			RD501 Friendship refuse	69,500 TO		
			SW501 Friendship sidewalk	69,500 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 25
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
196.-1-26	4190 Moss Brook Rd				00000001219
196.-1-26	210 1 Family Res		ENH STAR 41834	0 0	74,500
Blouvet Lillian L	Friendship 025001	17,200	COUNTY TAXABLE VALUE	74,500	
Tuttle Dawn	Gl 17	74,500	TOWN TAXABLE VALUE	74,500	
4190 Moss Brook Rd	ACRES 9.60		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1276433 NRTH-0795766		FD502 Friendship fire dist	74,500 TO	
	DEED BOOK 2022 PG-20874				
	FULL MARKET VALUE	85,632			
196.-1-37.1	4136 Moss Brook Rd				00000001235
196.-1-37.1	210 1 Family Res		COUNTY TAXABLE VALUE	76,700	
Blouvet Michael T	Friendship 025001	9,900	TOWN TAXABLE VALUE	76,700	
Blouvet Stacy L	Gl 17	76,700	SCHOOL TAXABLE VALUE	76,700	
4136 Moss Brook Rd	ACRES 3.30 BANK HAMLIN		FD502 Friendship fire dist	76,700 TO	
Friendship, NY 14739	EAST-1276459 NRTH-0794334				
	DEED BOOK 2021 PG-16784				
	FULL MARKET VALUE	88,161			
182.16-1-23.2	41 Sunnyside St				00000000893
182.16-1-23.2	210 1 Family Res		STAR B 41854	0 0	28,200
Bogart Chris M	Friendship 025001	5,000	COUNTY TAXABLE VALUE	76,500	
Bogart Jill M	Gl 35	76,500	TOWN TAXABLE VALUE	76,500	
41 Sunnyside St	Inc 36 X 36 Sq Ft		SCHOOL TAXABLE VALUE	48,300	
Friendship, NY 14739	On E Side		FD502 Friendship fire dist	76,500 TO	
	ACRES 0.53		LD501 Friendship light	76,500 TO	
	EAST-1270214 NRTH-0803286		RD501 Friendship refuse	76,500 TO	
	DEED BOOK 1070 PG-143		SW501 Friendship sidewalk	76,500 TO	
	FULL MARKET VALUE	87,931			
170.-1-35	County Rd 20				00000000298
170.-1-35	105 Vac farmland		COUNTY TAXABLE VALUE	3,968	
Boice Tyler	Friendship 025001	3,968	TOWN TAXABLE VALUE	3,968	
1337 Garrett Ave	Gl 13 & 14	3,968	SCHOOL TAXABLE VALUE	3,968	
Niagara Falls, NY 14305	ACRES 12.20		FD502 Friendship fire dist	3,968 TO	
	EAST-1280751 NRTH-0811743				
	DEED BOOK 2024 PG-46836				
	FULL MARKET VALUE	4,561			
169.-1-10	5381 Pigtail Rd				00000000211
169.-1-10	260 Seasonal res		COUNTY TAXABLE VALUE	84,600	
Borchert Robert E	Friendship 025001	60,300	TOWN TAXABLE VALUE	84,600	
2867 Angle Rd	22-30	84,600	SCHOOL TAXABLE VALUE	84,600	
Orchard Park, NY 14127	ACRES 52.50		FD502 Friendship fire dist	84,600 TO	
	EAST-1273580 NRTH-0814807				
	DEED BOOK 980 PG-00246				
	FULL MARKET VALUE	97,241			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 26
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
194.-1-14	7781 Haynes Rd					ACCOUNT NO. 00000001045
Borer Joseph E	240 Rural res		COUNTY TAXABLE VALUE	258,900		
Borer Debra M	Bolivar/richbur 027602	151,600	TOWN TAXABLE VALUE	258,900		
7781 Haynes Rd	82 Acres Fis Forest 480	258,900	SCHOOL TAXABLE VALUE	258,900		
Friendship, NY 14739	ACRES 154.10		FD502 Friendship fire dist	258,900 TO		
	EAST-1256470 NRTH-0793107					
	DEED BOOK 2015 PG-74812					
	FULL MARKET VALUE	297,586				
182.12-1-45	38 E Main St					ACCOUNT NO. 00000000685
182.12-1-45	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Boyd Mark W	Friendship 025001	2,000	VET WAR S 41124	0	0	8,880
38 E Main St	Gl 28	59,200	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	Boyd land contract		VET DIS S 41144	0	0	29,600
	ACRES 0.21		COUNTY TAXABLE VALUE	34,760		
	EAST-1270700 NRTH-0805247		TOWN TAXABLE VALUE	34,760		
	DEED BOOK 1579 PG-122		SCHOOL TAXABLE VALUE	20,720		
	FULL MARKET VALUE	68,046	FD502 Friendship fire dist	59,200 TO		
			LD501 Friendship light	59,200 TO		
			RD501 Friendship refuse	59,200 TO		
			SW501 Friendship sidewalk	59,200 TO		
182.16-1-39	7 South St					ACCOUNT NO. 00000000907
182.16-1-39	210 1 Family Res		STAR B 41854	0	0	28,200
Boyd Teresa J	Friendship 025001	6,700	COUNTY TAXABLE VALUE	49,800		
7 South St	Gl 35	49,800	TOWN TAXABLE VALUE	49,800		
Friendship, NY 14739	ACRES 0.70 BANKLERETA2		SCHOOL TAXABLE VALUE	21,600		
	EAST-1270333 NRTH-0803781		FD502 Friendship fire dist	49,800 TO		
	DEED BOOK 1198 PG-338		LD501 Friendship light	49,800 TO		
	FULL MARKET VALUE	57,241	RD501 Friendship refuse	49,800 TO		
			SW501 Friendship sidewalk	49,800 TO		
182.7-1-28.1	26 Linwood Ave					ACCOUNT NO. 00000000469
182.7-1-28.1	270 Mfg housing		VET WAR CT 41121	4,935	4,935	0
Braley Woodriw	Friendship 025001	8,800	VET WAR S 41124	0	0	4,935
Braley Marie M	Gl 36	32,900	ENH STAR 41834	0	0	27,965
26 Linwood Ave	ACRES 0.93		COUNTY TAXABLE VALUE	27,965		
Friendship, NY 14739	EAST-1267956 NRTH-0805904		TOWN TAXABLE VALUE	27,965		
	DEED BOOK 2025 PG-56560		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	37,816	FD502 Friendship fire dist	32,900 TO		
			LD501 Friendship light	32,900 TO		
			RD501 Friendship refuse	32,900 TO		
			SW501 Friendship sidewalk	32,900 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 27
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.16-1-10	6 S Elm St				00000000879
182.16-1-10	331 Com vac w/im		COUNTY TAXABLE VALUE	15,000	
Brandon Scott	Friendship 025001	2,400	TOWN TAXABLE VALUE	15,000	
580 Tildon Hill Rd	Gl 36	15,000	SCHOOL TAXABLE VALUE	15,000	
Arkport, NY 14807	6 Storage units		FD502 Friendship fire dist	15,000 TO	
	ACRES 0.25		LD501 Friendship light	15,000 TO	
	EAST-1270347 NRTH-0804332		RD501 Friendship refuse	15,000 TO	
	DEED BOOK 2022 PG-26773		SW501 Friendship sidewalk	15,000 TO	
	FULL MARKET VALUE	17,241			
155.-1-9.1	5503 Spring Brook Rd				00000000010
155.-1-9.1	312 Vac w/imprv		COUNTY TAXABLE VALUE	85,200	
Break Away FC, LLC	Friendship 025001	81,400	TOWN TAXABLE VALUE	85,200	
4764 East Eddy Dr	55-63	85,200	SCHOOL TAXABLE VALUE	85,200	
Lewiston, NY 14092	ACRES 74.30		FD502 Friendship fire dist	85,200 TO	
	EAST-1256440 NRTH-0817317				
	DEED BOOK 2013 PG-63438				
	FULL MARKET VALUE	97,931			
182.7-1-3	44 Queen Ann St				00000000447
182.7-1-3	270 Mfg housing		Sr Citizen 41802	24,075 0	0
Brewer G. Elizabeth	Friendship 025001	9,700	ENH STAR 41834	0 0	53,500
44 Queen Ann	Gl 36	53,500	COUNTY TAXABLE VALUE	29,425	
Friendship, NY 14739	ACRES 1.17		TOWN TAXABLE VALUE	53,500	
	EAST-1268500 NRTH-0806917		SCHOOL TAXABLE VALUE	0	
	DEED BOOK 1749 PG-98		FD502 Friendship fire dist	53,500 TO	
	FULL MARKET VALUE	61,494	LD501 Friendship light	53,500 TO	
			RD501 Friendship refuse	53,500 TO	
			SW501 Friendship sidewalk	53,500 TO	
195.19-1-33	7191 Park Ave/nile				00000001172
195.19-1-33	210 1 Family Res		COUNTY TAXABLE VALUE	64,200	
Brewer Kristin A	Friendship 025001	3,600	TOWN TAXABLE VALUE	64,200	
7191 Park Ave/nile	Gl 33	64,200	SCHOOL TAXABLE VALUE	64,200	
Friendship, NY 14739	ACRES 0.38 BANK CORELG		FD502 Friendship fire dist	64,200 TO	
	EAST-1267291 NRTH-0793673				
	DEED BOOK 1736 PG-253				
	FULL MARKET VALUE	73,793			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 28
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL / ACCOUNT NO.
182.15-1-9.2	6 Factory St		ENH STAR 41834	0	0 22,400
Brewer Terry	270 Mfg housing		COUNTY TAXABLE VALUE	22,400	
Brewer Kathy	Friendship 025001	1,600	TOWN TAXABLE VALUE	22,400	
6 Factory St	Gl 35	22,400	SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	Inc 182.15-1-10		FD502 Friendship fire dist	22,400 TO	
	ACRES 0.17		LD501 Friendship light	22,400 TO	
	EAST-1268124 NRTH-0803824		RD501 Friendship refuse	22,400 TO	
	DEED BOOK 2015 PG-74407		SW501 Friendship sidewalk	22,400 TO	
	FULL MARKET VALUE	25,747	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.12-2-41	28 W Water St				00000000757
182.12-2-41	270 Mfg housing		COUNTY TAXABLE VALUE	39,200	
Brez Properties, LLC	Friendship 025001	2,400	TOWN TAXABLE VALUE	39,200	
1994 Hardy Corner Rd	Gl 28	39,200	SCHOOL TAXABLE VALUE	39,200	
Franklinville, NY 14737	ACRES 0.25		FD502 Friendship fire dist	39,200 TO	
	EAST-1270806 NRTH-0804306		LD501 Friendship light	39,200 TO	
	DEED BOOK 2023 PG-43234		RD501 Friendship refuse	39,200 TO	
	FULL MARKET VALUE	45,057	SW501 Friendship sidewalk	39,200 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.12-2-42	28 W Water St				00000000758
182.12-2-42	270 Mfg housing		COUNTY TAXABLE VALUE	26,400	
Brez Properties, LLC	Friendship 025001	2,900	TOWN TAXABLE VALUE	26,400	
1994 Hardy Corner Rd	Gl 28	26,400	SCHOOL TAXABLE VALUE	26,400	
Franklinville, NY 14737	ACRES 0.30		FD502 Friendship fire dist	26,400 TO	
	EAST-1270758 NRTH-0804322		LD501 Friendship light	26,400 TO	
	DEED BOOK 2023 PG-43234		RD501 Friendship refuse	26,400 TO	
	FULL MARKET VALUE	30,345	SW501 Friendship sidewalk	26,400 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.-1-1.11	7336 County Rd 20				00000000357
182.-1-1.11	210 1 Family Res		COUNTY TAXABLE VALUE	87,300	
Briggs Karen F	Friendship 025001	7,600	TOWN TAXABLE VALUE	87,300	
7336 County Rd 20	Gl 43	87,300	SCHOOL TAXABLE VALUE	87,300	
Friendship, NY 14739	ACRES 0.80		FD502 Friendship fire dist	87,300 TO	
	EAST-1264614 NRTH-0802529				
	DEED BOOK 1255 PG-302				
	FULL MARKET VALUE	100,345			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 29
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Hess Rd			157.-1-8.4	00000000110
157.-1-8.4	322 Rural vac>10		COUNTY TAXABLE VALUE	47,800	
Brigham Robt	genesee Valley 023202	47,800	TOWN TAXABLE VALUE	47,800	
84 Irving Ter	Gl 8	47,800	SCHOOL TAXABLE VALUE	47,800	
Depew, NY 14043	ACRES 40.00		FD502 Friendship fire dist	47,800 TO	
	EAST-1285360 NRTH-0823238				
	DEED BOOK 845 PG-00286				
	FULL MARKET VALUE	54,943			
	E Main St			182.-1-22	00000000373
182.-1-22	311 Res vac land		COUNTY TAXABLE VALUE	13,300	
Brigham Wilma	Friendship 025001	13,300	TOWN TAXABLE VALUE	13,300	
2900 N 32nd Ave	Gl 28	13,300	SCHOOL TAXABLE VALUE	13,300	
St Petersburg, FL 33713	ACRES 4.00		FD502 Friendship fire dist	13,300 TO	
	EAST-1272090 NRTH-0805467				
	DEED BOOK 961 PG-00292				
	FULL MARKET VALUE	15,287			
	6156 Hess Rd			157.-1-5.1	00000000103
157.-1-5.1	210 1 Family Res		COUNTY TAXABLE VALUE	67,200	
Brigham Wilma A	genesee Valley 023202	16,400	TOWN TAXABLE VALUE	67,200	
2900 32rd Ave N	Gl 8	67,200	SCHOOL TAXABLE VALUE	67,200	
St Petersburg, FL 33713	ACRES 8.90		FD502 Friendship fire dist	67,200 TO	
	EAST-1284421 NRTH-0823540				
	DEED BOOK 915 PG-00342				
	FULL MARKET VALUE	77,241			
	N Pigtail Rd			170.-1-5.3	00000000260
170.-1-5.3	321 Abandoned ag		COUNTY TAXABLE VALUE	21,000	
Bristol Charles E Jr	Friendship 025001	21,000	TOWN TAXABLE VALUE	21,000	
Bristol Kathleen A	Gl 22	21,000	SCHOOL TAXABLE VALUE	21,000	
2129 Broadway St	ACRES 13.20		FD502 Friendship fire dist	21,000 TO	
Sloan, NY 14212	EAST-1275880 NRTH-0814837				
	DEED BOOK 2018 PG-99563				
	FULL MARKET VALUE	24,138			
	Pigtail Rd			170.-1-6.1	00000000263
170.-1-6.1	322 Rural vac>10		COUNTY TAXABLE VALUE	28,100	
Bristol Charles E Jr.	Friendship 025001	28,100	TOWN TAXABLE VALUE	28,100	
2129 Broadway St	Gl 13	28,100	SCHOOL TAXABLE VALUE	28,100	
Sloan, NY 14212	ACRES 20.30		FD502 Friendship fire dist	28,100 TO	
	EAST-1276828 NRTH-0814583				
	DEED BOOK 2009 PG-37691				
	FULL MARKET VALUE	32,299			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 30
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-23	13 Linwood Ave			182.7-1-23	00000000464
182.7-1-23	210 1 Family Res		COUNTY TAXABLE VALUE	99,500	
Brotka Emilia L	Friendship 025001	4,800	TOWN TAXABLE VALUE	99,500	
Brotka Martu L	Gl 36	99,500	SCHOOL TAXABLE VALUE	99,500	
5769 School St	ACRES 0.50 BANK HAMLIN		FD502 Friendship fire dist	99,500 TO	
Ischua, NY 14743	EAST-1268277 NRTH-0805487		LD501 Friendship light	99,500 TO	
	DEED BOOK 2022 PG-24244		RD501 Friendship refuse	99,500 TO	
	FULL MARKET VALUE	114,368	SW501 Friendship sidewalk	99,500 TO	
182.-1-44.2	4777 W Castle Garden Rd			182.-1-44.2	00000000400
182.-1-44.2	210 1 Family Res		COUNTY TAXABLE VALUE	38,200	
Brown Andrew	Friendship 025001	11,600	TOWN TAXABLE VALUE	38,200	
Brown Kristi-Jo	Gl 44	38,200	SCHOOL TAXABLE VALUE	38,200	
4777 Castle Garden Rd	ACRES 2.70		FD502 Friendship fire dist	38,200 TO	
Friendship, NY 17439	EAST-1266110 NRTH-0804467				
	DEED BOOK 2024 PG-47640				
	FULL MARKET VALUE	43,908			
195.-1-10.12	7138 Howard Rd			195.-1-10.12	00000001455
195.-1-10.12	314 Rural vac<10		COUNTY TAXABLE VALUE	11,100	
Brown Dale	Friendship 025001	11,100	TOWN TAXABLE VALUE	11,100	
7138 Howard Rd	ACRES 9.40	11,100	SCHOOL TAXABLE VALUE	11,100	
Friendship, NY 14739	EAST-1271187 NRTH-0796266		FD502 Friendship fire dist	11,100 TO	
	DEED BOOK 2014 PG-70790				
	FULL MARKET VALUE	12,759			
195.-1-10.16	4189 Blouvet Rd (Lot 9)			195.-1-10.16	00000000000
195.-1-10.16	322 Rural vac>10		COUNTY TAXABLE VALUE	32,100	
Brown Dale	Friendship 025001	32,100	TOWN TAXABLE VALUE	32,100	
7138 Howard Rd	ACRES 30.30	32,100	SCHOOL TAXABLE VALUE	32,100	
Friendship, NY 14739	EAST-1271465 NRTH-0797185		FD502 Friendship fire dist	32,100 TO	
	DEED BOOK 2021 PG-15880				
	FULL MARKET VALUE	36,897			
195.-1-15.1	4080 State Route 275			195.-1-15.1	00000001084
195.-1-15.1	322 Rural vac>10		COUNTY TAXABLE VALUE	27,900	
Brown Dale	Friendship 025001	27,900	TOWN TAXABLE VALUE	27,900	
Howard Rd	Gl 33	27,900	SCHOOL TAXABLE VALUE	27,900	
RD#1 Box 126A	ACRES 20.10		FD502 Friendship fire dist	27,900 TO	
Friendship, NY 14739	EAST-1269340 NRTH-0793419				
	DEED BOOK 1086 PG-131				
	FULL MARKET VALUE	32,069			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 31
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-50.22	4098 State Route 275				00000001461
195.-1-50.22	240 Rural res		STAR B 41854	0 0	28,200
Brown Dale	Friendship 025001	7,500	COUNTY TAXABLE VALUE	52,100	
C/O Robert & Jennifer Foster	Land Cont. Robert & Jenni	52,100	TOWN TAXABLE VALUE	52,100	
4098 State Route 275	Int 2015; Exp 2030		SCHOOL TAXABLE VALUE	23,900	
Friendship, NY 14739	ACRES 1.40		FD502 Friendship fire dist	52,100 TO	
	EAST-1267607 NRTH-0793899				
	FULL MARKET VALUE	59,885			
195.-1-10.15	4189 Blouvet Rd Lot 8				00000001487
195.-1-10.15	314 Rural vac<10		COUNTY TAXABLE VALUE	11,500	
Brown Dale R	Friendship 025001	11,500	TOWN TAXABLE VALUE	11,500	
7138 Howard Rd	ACRES 9.80	11,500	SCHOOL TAXABLE VALUE	11,500	
Friendship, NY 14739	EAST-1270978 NRTH-0796680		FD502 Friendship fire dist	11,500 TO	
	DEED BOOK 2018 PG-99643				
	FULL MARKET VALUE	13,218			
195.-1-47.2	State Route 275				00000001314
195.-1-47.2	322 Rural vac>10		COUNTY TAXABLE VALUE	37,400	
Brown Dale R	Friendship 025001	37,400	TOWN TAXABLE VALUE	37,400	
RD 1 Box 126 A Howard Rd	Gl 34	37,400	SCHOOL TAXABLE VALUE	37,400	
Friendship, NY 14739	ACRES 35.60		FD502 Friendship fire dist	37,400 TO	
	EAST-1269670 NRTH-0796007				
	DEED BOOK 1168 PG-169				
	FULL MARKET VALUE	42,989			
195.-1-50.1	7138 Howard Rd				00000001125
195.-1-50.1	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Brown Dale R	Friendship 025001	8,000	VET WAR S 41124	0 0	12,705
7138 Howard Rd	Gl 33	84,700	ENH STAR 41834	0 0	71,995
Friendship, NY 14739	land contract Foster 2016		COUNTY TAXABLE VALUE	79,060	
	ACRES 1.80		TOWN TAXABLE VALUE	79,060	
	EAST-1270420 NRTH-0793777		SCHOOL TAXABLE VALUE	0	
	DEED BOOK 1016 PG-145		FD502 Friendship fire dist	84,700 TO	
	FULL MARKET VALUE	97,356			
195.-1-50.21	7138 Howard Rd				00000001126
195.-1-50.21	240 Rural res		COUNTY TAXABLE VALUE	94,100	
Brown Dale R	Friendship 025001	89,400	TOWN TAXABLE VALUE	94,100	
7138 Howard Rd	Gl 33	94,100	SCHOOL TAXABLE VALUE	94,100	
Friendship, NY 14739	ACRES 89.06		FD502 Friendship fire dist	94,100 TO	
	EAST-1269403 NRTH-0794028				
	DEED BOOK 1013 PG-254				
	FULL MARKET VALUE	108,161			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 32
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				195.-1-51.2	
	6960 Howard Rd				00000001417
195.-1-51.2	311 Res vac land		COUNTY TAXABLE VALUE	31,400	
Brown Dale R	Friendship 025001	31,400	TOWN TAXABLE VALUE	31,400	
7138 Howard Rd	Gl 25	31,400	SCHOOL TAXABLE VALUE	31,400	
Friendship, NY 14739	ACRES 29.60		FD502 Friendship fire dist	31,400 TO	
	EAST-1270820 NRTH-0795047				
	DEED BOOK 1769 PG-82				
	FULL MARKET VALUE	36,092			
				195.-1-38.1	
	4440 State Route 275				00000001112
195.-1-38.1	210 1 Family Res		COUNTY TAXABLE VALUE	84,300	
Brown Jeffrey Michael	Friendship 025001	13,300	TOWN TAXABLE VALUE	84,300	
Brown Carey Lee	Gl 34	84,300	SCHOOL TAXABLE VALUE	84,300	
4440 State Route 275	ACRES 4.00 BANKLERETA2		FD502 Friendship fire dist	84,300 TO	
Friendship, NY 14739	EAST-1267480 NRTH-0799437				
	DEED BOOK 2010 PG-46380				
	FULL MARKET VALUE	96,897			
				155.-1-4.11	
	7682 Austin Rd				00000000006
155.-1-4.11	240 Rural res		Sr Citizen 41802	23,100 0	0
Bryant Nancy L	Friendship 025001	23,400	ENH STAR 41834	0 0	46,200
Mitchell Joann	Gl 56	46,200	COUNTY TAXABLE VALUE	23,100	
7682 Austin Rd	ACRES 15.60		TOWN TAXABLE VALUE	46,200	
Friendship, NY 14739	EAST-1259425 NRTH-0823247		SCHOOL TAXABLE VALUE	0	
	DEED BOOK 2023 PG-34319		FD502 Friendship fire dist	46,200 TO	
	FULL MARKET VALUE	53,103			
				182.15-1-32	
	99 W Main St				00000000841
182.15-1-32	210 1 Family Res		VET COM CT 41131	9,400 9,400	0
Buckner William	Friendship 025001	4,100	VET COM S 41134	0 0	12,800
O'Connell Lisa	Gl 35	51,200	VET DIS CT 41141	15,360 15,360	0
99 W Main St	ACRES 0.43 BANK CORELG		VET DIS S 41144	0 0	15,360
Friendship, NY 14739	EAST-1267730 NRTH-0803577		STAR B 41854	0 0	23,040
	DEED BOOK 2018 PG-99171		COUNTY TAXABLE VALUE	26,440	
	FULL MARKET VALUE	58,851	TOWN TAXABLE VALUE	26,440	
			SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	51,200 TO	
			LD501 Friendship light	51,200 TO	
			RD501 Friendship refuse	51,200 TO	
			SW501 Friendship sidewalk	51,200 TO	
				156.-1-11.4	
	5436 Pigtail Rd				00000000058
156.-1-11.4	270 Mfg housing		COUNTY TAXABLE VALUE	19,600	
Bulka John David Jr	Friendship 025001	10,000	TOWN TAXABLE VALUE	19,600	
1614 100th St	Gl 31	19,600	SCHOOL TAXABLE VALUE	19,600	
Niagara Falls, NY 14304	ACRES 3.40		FD502 Friendship fire dist	19,600 TO	
	EAST-1273165 NRTH-0817682				
	DEED BOOK 2023 PG-41018				
	FULL MARKET VALUE	22,529			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 33
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5220 Maple Grove Rd			169.-1-8.1	00000000209
169.-1-8.1	210 1 Family Res		STAR B 41854	0 0	28,200
Bump James M	Friendship 025001	78,000	COUNTY TAXABLE VALUE	188,100	
Bump Amy M	Gl 30	188,100	TOWN TAXABLE VALUE	188,100	
5220 Maple Grove Rd	ACRES 70.70		SCHOOL TAXABLE VALUE	159,900	
Friendship, NY 14739	EAST-1271470 NRTH-0813557		FD502 Friendship fire dist	188,100 TO	
	DEED BOOK 1126 PG-96				
	FULL MARKET VALUE	216,207			
	5578 Co Rd 17			156.-1-18.2	00000001341
156.-1-18.2	210 1 Family Res		ENH STAR 41834	0 0	83,190
Bunk Larry L	Friendship 025001	10,100	COUNTY TAXABLE VALUE	110,600	
Bunk Joni Kay	Lot 39	110,600	TOWN TAXABLE VALUE	110,600	
5578 Co Rd 17	ACRES 3.50 BANK CORELG		SCHOOL TAXABLE VALUE	27,410	
Friendship, NY 14739	EAST-1267190 NRTH-0817687		FD502 Friendship fire dist	110,600 TO	
	DEED BOOK 2013 PG-66581				
	FULL MARKET VALUE	127,126			
	N Branch			168.-1-11.7	00000001380
168.-1-11.7	312 Vac w/imprv		COUNTY TAXABLE VALUE	33,300	
Burch Dustin	Friendship 025001	30,600	TOWN TAXABLE VALUE	33,300	
Burch Kelly	ACRES 22.80	33,300	SCHOOL TAXABLE VALUE	33,300	
24 Bristol St	EAST-1259000 NRTH-0812517		FD502 Friendship fire dist	33,300 TO	
Cuba, NY 14727	DEED BOOK 2013 PG-64254				
	FULL MARKET VALUE	38,276			
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2028					
	E Springbrook Rd			168.-1-20.1	00000000184
168.-1-20.1	322 Rural vac>10		COUNTY TAXABLE VALUE	29,200	
Burch Dustin	Cuba/rushford 024801	29,200	TOWN TAXABLE VALUE	29,200	
Burch Kelly	Gl 62	29,200	SCHOOL TAXABLE VALUE	29,200	
24 Bristol St	ACRES 21.40		FD502 Friendship fire dist	29,200 TO	
Cuba, NY 14727	EAST-1258060 NRTH-0812367				
	DEED BOOK 2013 PG-64254				
	FULL MARKET VALUE	33,563			
	41 E Main St			182.12-2-24	00000000740
182.12-2-24	210 1 Family Res		COUNTY TAXABLE VALUE	74,600	
Burdick Andrea C	Friendship 025001	5,700	TOWN TAXABLE VALUE	74,600	
41 E Main St	Gl 28	74,600	SCHOOL TAXABLE VALUE	74,600	
PO Box 151	ACRES 0.60		FD502 Friendship fire dist	74,600 TO	
Friendship, NY 14739	EAST-1270967 NRTH-0805085		LD501 Friendship light	74,600 TO	
	DEED BOOK 2023 PG-45405		RD501 Friendship refuse	74,600 TO	
	FULL MARKET VALUE	85,747	SW501 Friendship sidewalk	74,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 34
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
156.-1-17.3	7371 Austin Rd				00000001399
156.-1-17.3	260 Seasonal res		COUNTY TAXABLE VALUE	23,040	
Burdick Blair	Friendship 025001	13,660	TOWN TAXABLE VALUE	23,040	
Burdick Nancy	39-47	23,040	SCHOOL TAXABLE VALUE	23,040	
3366 Haskell Rd	ACRES 8.70		FD502 Friendship fire dist	23,040 TO	
Cuba, NY 14727	EAST-1264410 NRTH-0819407				
	DEED BOOK 1566 PG-190				
	FULL MARKET VALUE	26,483			
182.-1-40.22	County Rd 20				00000000394
182.-1-40.22	311 Res vac land		COUNTY TAXABLE VALUE	7,800	
Burdick Dale	Friendship 025001	7,800	TOWN TAXABLE VALUE	7,800	
Burdick Nancy	Gl 43	7,800	SCHOOL TAXABLE VALUE	7,800	
7401 County Rd 20	ACRES 1.60		FD502 Friendship fire dist	7,800 TO	
Friendship, NY 14739	EAST-1263994 NRTH-0802940				
	DEED BOOK 1792 PG-238				
	FULL MARKET VALUE	8,966			
181.-1-7.11	Cuba Rd				00000000332
181.-1-7.11	311 Res vac land		COUNTY TAXABLE VALUE	7,800	
Burdick Dale R	Friendship 025001	7,800	TOWN TAXABLE VALUE	7,800	
7401 County Route 20	43-44-51-52	7,800	SCHOOL TAXABLE VALUE	7,800	
Friendship, NY 14739	ACRES 1.60		FD502 Friendship fire dist	7,800 TO	
	EAST-1262396 NRTH-0801968				
	DEED BOOK 1149 PG-224				
	FULL MARKET VALUE	8,966			
182.-1-40.1	7401 S County Rd 20				00000000393
182.-1-40.1	240 Rural res		ENH STAR 41834	0 0	83,190
Burdick Dale R	Friendship 025001	33,000	COUNTY TAXABLE VALUE	94,700	
Burdick Nancy	Gl 43	94,700	TOWN TAXABLE VALUE	94,700	
7401 County Rd 20	ACRES 22.74		SCHOOL TAXABLE VALUE	11,510	
Friendship, NY 14739	EAST-1264010 NRTH-0801257		FD502 Friendship fire dist	94,700 TO	
	DEED BOOK 2018 PG-98794				
	FULL MARKET VALUE	108,851			
182.-1-41.3	County Rd 20				00000000397
182.-1-41.3	311 Res vac land		COUNTY TAXABLE VALUE	17,200	
Burdick Dale R	Friendship 025001	17,200	TOWN TAXABLE VALUE	17,200	
7401 County Rd 20	Gl 43	17,200	SCHOOL TAXABLE VALUE	17,200	
Friendship, NY 14739	ACRES 7.34		FD502 Friendship fire dist	17,200 TO	
	EAST-1263311 NRTH-0801999				
	DEED BOOK 1125 PG-198				
	FULL MARKET VALUE	19,770			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 35
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-27	
	55 W Main St				00000000601
182.11-2-27	210 1 Family Res		COUNTY TAXABLE VALUE	64,800	
Burdick Jady N	Friendship 025001	3,300	TOWN TAXABLE VALUE	64,800	
55 W Main St	Gl 36	64,800	SCHOOL TAXABLE VALUE	64,800	
Friendship, NY 14739	ACRES 0.35 BANK CORELG		FD502 Friendship fire dist	64,800 TO	
	EAST-1269016 NRTH-0804276		LD501 Friendship light	64,800 TO	
	DEED BOOK 2024 PG-47336		RD501 Friendship refuse	64,800 TO	
	FULL MARKET VALUE	74,483	SW501 Friendship sidewalk	64,800 TO	
				182.16-1-28	
	21 South St				00000000897
182.16-1-28	210 1 Family Res		COUNTY TAXABLE VALUE	80,200	
Burdick Kenneth	Friendship 025001	3,100	TOWN TAXABLE VALUE	80,200	
Burdick Jessica	Gl 35	80,200	SCHOOL TAXABLE VALUE	80,200	
11019 North Hill Rd	ACRES 0.33 BANK CORELG		FD502 Friendship fire dist	80,200 TO	
Freedom, NY 14065	EAST-1269884 NRTH-0803498		LD501 Friendship light	80,200 TO	
	DEED BOOK 1483 PG-302		RD501 Friendship refuse	80,200 TO	
	FULL MARKET VALUE	92,184	SW501 Friendship sidewalk	80,200 TO	
				195.19-1-10	
	7200 Park Ave/Nile				00000001148
195.19-1-10	210 1 Family Res		CW_10_VET/ 41152	3,760 0	0
Burdick Kenneth Land C.	Friendship 025001	2,500	ENH STAR 41834	0 0	45,400
Cornerstone Homes Inc.	Gl 33	45,400	COUNTY TAXABLE VALUE	41,640	
11801 Harrington Dr	Kenneth Burdick Land Cont		TOWN TAXABLE VALUE	45,400	
Corning, NY 14830	ACRES 0.26		SCHOOL TAXABLE VALUE	0	
	EAST-1267186 NRTH-0793847		FD502 Friendship fire dist	45,400 TO	
	DEED BOOK 1638 PG-298				
	FULL MARKET VALUE	52,184			
				182.11-2-40	
	19 Maple Ave				00000000614
182.11-2-40	210 1 Family Res		COUNTY TAXABLE VALUE	51,100	
Burnett Stacy	Friendship 025001	3,500	TOWN TAXABLE VALUE	51,100	
19 Maple Ave	Gl 36	51,100	SCHOOL TAXABLE VALUE	51,100	
Friendship, NY 14739	Land Contract 2017		FD502 Friendship fire dist	51,100 TO	
	ACRES 0.37		LD501 Friendship light	51,100 TO	
	EAST-1269053 NRTH-0804962		RD501 Friendship refuse	51,100 TO	
	DEED BOOK 2022 PG-29667		SW501 Friendship sidewalk	51,100 TO	
	FULL MARKET VALUE	58,736			
				182.11-1-3	
	10 Linwood Ave				00000000527
182.11-1-3	210 1 Family Res		COUNTY TAXABLE VALUE	82,100	
Butler Joseph M	Friendship 025001	10,300	TOWN TAXABLE VALUE	82,100	
Butler Wendy S	Gl 36	82,100	SCHOOL TAXABLE VALUE	82,100	
10 Linwood Ave	ACRES 1.60		FD502 Friendship fire dist	82,100 TO	
Friendship, NY 14739	EAST-1267940 NRTH-0805370		LD501 Friendship light	82,100 TO	
	DEED BOOK 1143 PG-66		RD501 Friendship refuse	82,100 TO	
	FULL MARKET VALUE	94,368	SW501 Friendship sidewalk	82,100 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 36
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
195.-1-27.2	7454 County Rd 1					00000001332
195.-1-27.2	210 1 Family Res		ENH STAR 41834	0	0	63,400
Button Duane	Friendship 025001	7,000	COUNTY TAXABLE VALUE	63,400		
7454 County 1 Rd	Gl 41	63,400	TOWN TAXABLE VALUE	63,400		
Friendship, NY 14739	ACRES 1.00		SCHOOL TAXABLE VALUE	0		
	EAST-1263200 NRTH-0793357		FD502 Friendship fire dist	63,400 TO		
	DEED BOOK 2009 PG-39728					
	FULL MARKET VALUE	72,874				
155.-1-37	7682 S Austin Rd					00000000041
155.-1-37	105 Vac farmland		COUNTY TAXABLE VALUE	21,400		
Byrant Frederic S	Friendship 025001	21,400	TOWN TAXABLE VALUE	21,400		
Bryant Joann	Gl 56	21,400	SCHOOL TAXABLE VALUE	21,400		
7682 Austin Rd	ACRES 13.60		FD502 Friendship fire dist	21,400 TO		
Friendship, NY 14739	EAST-1259440 NRTH-0821990					
	DEED BOOK 2012 PG-53668					
	FULL MARKET VALUE	24,598				
156.-1-20.22	County Rd 17					00000000080
156.-1-20.22	331 Com vac w/im		COUNTY TAXABLE VALUE	47,360		
Caldwell Robert C III	Friendship 025001	47,360	TOWN TAXABLE VALUE	47,360		
2375 S Route 19	ACRES 74.90	47,360	SCHOOL TAXABLE VALUE	47,360		
Wellsville, NY 14895	EAST-1263765 NRTH-0816513		FD502 Friendship fire dist	47,360 TO		
	DEED BOOK 1672 PG-337					
	FULL MARKET VALUE	54,437				
168.-1-14.3	4961 Echoing Pine Rd					00000000163
168.-1-14.3	260 Seasonal res		COUNTY TAXABLE VALUE	54,200		
Calhoun Earl L	Friendship 025001	9,500	TOWN TAXABLE VALUE	54,200		
22 Bozarth Ct	Gl 53 61	54,200	SCHOOL TAXABLE VALUE	54,200		
Hamilton, NJ 08690	ACRES 3.00		FD502 Friendship fire dist	54,200 TO		
	EAST-1257636 NRTH-0808505					
	DEED BOOK 2018 PG-99044					
	FULL MARKET VALUE	62,299				
169.-1-24.2	5009 Sleepy Hollow Rd					00000000224
169.-1-24.2	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Calhoun Ricky D	Friendship 025001	12,600	VET WAR S 41124	0	0	11,385
5009 Sleepy Hollow Rd	Gl 37	75,900	Sr Citizen 41802	31,617	0	0
Friendship, NY 14739	ACRES 6.50 BANK CORELG		ENH STAR 41834	0	0	64,515
	EAST-1268340 NRTH-0808368		COUNTY TAXABLE VALUE	38,643		
	DEED BOOK 916 PG-00106		TOWN TAXABLE VALUE	70,260		
	FULL MARKET VALUE	87,241	SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	75,900 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 37
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-56.1	
	5 Pennsylvania Ave				00000000866
182.15-1-56.1	220 2 Family Res		COUNTY TAXABLE VALUE	63,700	
Calhoun Thomas F	Friendship 025001	9,200	TOWN TAXABLE VALUE	63,700	
Calhoun Judith D	Gl 35	63,700	SCHOOL TAXABLE VALUE	63,700	
5 Pennsylvania Ave	ACRES 0.97 BANKLERETA2		FD502 Friendship fire dist	63,700 TO	
Friendship, NY 14739	EAST-1267202 NRTH-0802641		LD501 Friendship light	63,700 TO	
	DEED BOOK 2022 PG-30268		RD501 Friendship refuse	63,700 TO	
	FULL MARKET VALUE	73,218	SW501 Friendship sidewalk	63,700 TO	
				195.19-1-21	
	7209 Time Square/nile				00000001160
195.19-1-21	210 1 Family Res		COUNTY TAXABLE VALUE	34,600	
Canaley Melissa S	Friendship 025001	5,800	TOWN TAXABLE VALUE	34,600	
135 Main St	Gl 33	34,600	SCHOOL TAXABLE VALUE	34,600	
Portville, NY 14770	ACRES 0.71		FD502 Friendship fire dist	34,600 TO	
	EAST-1267160 NRTH-0793297				
	DEED BOOK 2017 PG-88250				
	FULL MARKET VALUE	39,770			
				182.15-1-39	
	72 W Main St				00000000848
182.15-1-39	210 1 Family Res		COUNTY TAXABLE VALUE	35,900	
Capelle Randolph M	Friendship 025001	7,100	TOWN TAXABLE VALUE	35,900	
72 W Main St	Gl 35	35,900	SCHOOL TAXABLE VALUE	35,900	
Friendship, NY 14739	ACRES 0.75		FD502 Friendship fire dist	35,900 TO	
	EAST-1268620 NRTH-0803777		LD501 Friendship light	35,900 TO	
	DEED BOOK 1582 PG-153		RD501 Friendship refuse	35,900 TO	
	FULL MARKET VALUE	41,264	SW501 Friendship sidewalk	35,900 TO	
				182.12-1-43	
	34 E Main St				00000000683
182.12-1-43	210 1 Family Res		COUNTY TAXABLE VALUE	63,100	
Capwell Thomas	Friendship 025001	2,400	TOWN TAXABLE VALUE	63,100	
PO Box 354	Gl 28	63,100	SCHOOL TAXABLE VALUE	63,100	
Canaseraga, NY 14822	land cont Scott Hope		FD502 Friendship fire dist	63,100 TO	
	ACRES 0.25		LD501 Friendship light	63,100 TO	
	EAST-1270606 NRTH-0805196		RD501 Friendship refuse	63,100 TO	
	DEED BOOK 1112 PG-236		SW501 Friendship sidewalk	63,100 TO	
	FULL MARKET VALUE	72,529	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
				182.7-1-6	
	10 North St				00000000449
182.7-1-6	210 1 Family Res		COUNTY TAXABLE VALUE	36,800	
Capwell Thomas J	Friendship 025001	27,600	TOWN TAXABLE VALUE	36,800	
PO Box 354	Gl 36	36,800	SCHOOL TAXABLE VALUE	36,800	
Canaseraga, NY 14822	House Not Livable - Fixng		FD502 Friendship fire dist	36,800 TO	
	ACRES 17.30		LD501 Friendship light	36,800 TO	
	EAST-1269190 NRTH-0806387		RD501 Friendship refuse	36,800 TO	
	DEED BOOK 1112 PG-234		SW501 Friendship sidewalk	36,800 TO	
	FULL MARKET VALUE	42,299			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 38
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				183.-1-23.7	
	4529 Hartigan Rd				00000001470
183.-1-23.7	240 Rural res		COUNTY TAXABLE VALUE	35,900	
Carey Tom Sr	Friendship 025001	13,500	TOWN TAXABLE VALUE	35,900	
2293 Niagara St	Part of 4359	35,900	SCHOOL TAXABLE VALUE	35,900	
Buffalo, NY 14207	ACRES 6.20		FD502 Friendship fire dist	35,900 TO	
	EAST-1278072 NRTH-0801094				
	DEED BOOK 2015 PG-81486				
	FULL MARKET VALUE	41,264			
				182.7-1-45	
	29 Queen Ann St				00000001428
182.7-1-45	210 1 Family Res		COUNTY TAXABLE VALUE	119,600	
Carl Brian D	Friendship 025001	8,700	TOWN TAXABLE VALUE	119,600	
Carl Diana M	ACRES 1.10 BANKLERETA2	119,600	SCHOOL TAXABLE VALUE	119,600	
29 Queen Ann St	EAST-1268782 NRTH-0805786		FD502 Friendship fire dist	119,600 TO	
Friendship, NY 14739	DEED BOOK 2022 PG-30253		LD501 Friendship light	119,600 TO	
	FULL MARKET VALUE	137,471	RD501 Friendship refuse	119,600 TO	
			SW501 Friendship sidewalk	119,600 TO	
				183.-1-20.2	
	6416 County Rd 31				00000001298
183.-1-20.2	240 Rural res		COUNTY TAXABLE VALUE	73,600	
Carlin Ronny	Friendship 025001	37,500	TOWN TAXABLE VALUE	73,600	
Carlin Karina	10-11	73,600	SCHOOL TAXABLE VALUE	73,600	
6416 County Rd 31	ACRES 29.73 BANKLERETA2		FD502 Friendship fire dist	73,600 TO	
Friendship, NY 14739	EAST-1279876 NRTH-0801243				
	DEED BOOK 1243 PG-92				
	FULL MARKET VALUE	84,598			
				183.-1-21	
	County Rd 31				00000000979
183.-1-21	322 Rural vac>10		COUNTY TAXABLE VALUE	103,000	
Carlin Ronny M Sr	Friendship 025001	103,000	TOWN TAXABLE VALUE	103,000	
Carlin Karina L	Gl 11	103,000	SCHOOL TAXABLE VALUE	103,000	
6416 County Rd 31	ACRES 97.00		FD502 Friendship fire dist	103,000 TO	
Friendship, NY 14739	EAST-1280840 NRTH-0803117				
	DEED BOOK 2025 PG-60976				
	FULL MARKET VALUE	118,391			
				182.14-1-4	
	7256 County Rd 20				00000000804
182.14-1-4	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Carlin Thomas J	Friendship 025001	4,800	VET WAR S 41124	0 0	9,180
Gleason Cathleen B	Gl 43	61,200	ENH STAR 41834	0 0	52,020
7256 County Rd 20	ACRES 0.50		COUNTY TAXABLE VALUE	55,560	
Friendship, NY 14739	EAST-1266430 NRTH-0802927		TOWN TAXABLE VALUE	55,560	
	DEED BOOK 2021 PG-11242		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	70,345	FD502 Friendship fire dist	61,200 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 39
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.8-1-7	14 High St					ACCOUNT NO. 00000000509
Carlin Vicki	210 1 Family Res Friendship 025001	3,600	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	62,800 62,800	62,800 62,800	62,800 62,800
8693 State Route 408 Nunda, NY 14517	Gl 36 ACRES 0.38 EAST-1270128 NRTH-0805574 DEED BOOK 2025 PG-62598 FULL MARKET VALUE	62,800 72,184	SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	62,800 62,800 TO 62,800 TO 62,800 TO 62,800 TO	62,800	62,800
182.-1-46	Castle Garden					ACCOUNT NO. 00000000433
Carney Daniel	314 Rural vac<10 Friendship 025001	600	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	600 600	600	600
4778 Castle Garden Rd Friendship, NY 14739	ACRES 0.50 EAST-1266400 NRTH-0804205 FULL MARKET VALUE	600 690	SCHOOL TAXABLE VALUE FD502 Friendship fire dist	600 600 TO		
182.-1-87.2	4778 Castle Garden Rd					ACCOUNT NO. 00000000433
Carney Daniel	270 Mfg housing Friendship 025001	13,600	VET COM CT 41131 VET COM S 41134	9,400 0	9,400 0	0 12,100
Carney Ellen 4778 Castle Garden Rd Friendship, NY 14739	36 ACRES 4.30 EAST-1266480 NRTH-0804357 DEED BOOK 770 PG-00150 FULL MARKET VALUE	48,400 55,632	VET DIS CT 41141 VET DIS S 41144 ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	7,260 0 0 31,740 31,740 0 48,400 TO	7,260 0 0	0 7,260 29,040
156.-1-25.22	5549 Pigtail Rd					ACCOUNT NO. 00000000091
Carney Jason R	240 Rural res Friendship 025001	48,100	STAR B 41854 COUNTY TAXABLE VALUE	0 136,900	0 136,900	28,200 136,900
5549 Pigtail Rd Friendship, NY 14739	Gl 32 ACRES 40.30 EAST-1271252 NRTH-0818827 DEED BOOK 2023 PG-33458 FULL MARKET VALUE	136,900 157,356	TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	136,900 108,700 136,900 TO		
182.-1-87.1	28 S Branch Rd					ACCOUNT NO. 00000000432
Carney John E	312 Vac w/imprv Friendship 025001	12,600	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	31,700 31,700	31,700	31,700
Carney Jason R 32 S Branch Rd Friendship, NY 14739	Gl 44 ACRES 3.50 EAST-1267160 NRTH-0804628 DEED BOOK 2022 PG-29480 FULL MARKET VALUE	31,700 36,437	SCHOOL TAXABLE VALUE FD502 Friendship fire dist	31,700 31,700 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 40
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-87.3	
	32 S Branch St				00000000434
182.-1-87.3	210 1 Family Res		ENH STAR 41834	0 / 0 /	76,000
Carney John R	Friendship 025001	10,900	COUNTY TAXABLE VALUE	76,000	
Carney Kathy E	Gl 44	76,000	TOWN TAXABLE VALUE	76,000	
32 S Branch Rd	ACRES 2.10		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267147 NRTH-0804963		FD502 Friendship fire dist	76,000 TO	
	DEED BOOK 2022 PG-22853				
	FULL MARKET VALUE	87,356			
				156.-1-25.11	
	5546 Pigtail Rd				00000000088
156.-1-25.11	240 Rural res		STAR B 41854	0 / 0 /	28,200
Carney Joseph	Friendship 025001	68,650	COUNTY TAXABLE VALUE	152,800	
Carney Kristina	Gl 32	152,800	TOWN TAXABLE VALUE	152,800	
5546 Pigtail Rd	ACRES 60.90		SCHOOL TAXABLE VALUE	124,600	
Friendship, NY 14739	EAST-1271200 NRTH-0821649		FD502 Friendship fire dist	152,800 TO	
	DEED BOOK 1183 PG-338				
	FULL MARKET VALUE	175,632			
				182.7-1-8	
	50 Depot St				00000000451
182.7-1-8	210 1 Family Res		VET WAR CT 41121	5,640 / 5,640 /	0
Carrier Brett	Friendship 025001	9,600	VET WAR S 41124	0 / 0 /	10,410
Carrier Samantha	Gl 36	69,400	COUNTY TAXABLE VALUE	63,760	
50 Depot St	Inc 182.7-1-9		TOWN TAXABLE VALUE	63,760	
Friendship, NY 14739	ACRES 1.10		SCHOOL TAXABLE VALUE	58,990	
	EAST-1269510 NRTH-0806025		FD502 Friendship fire dist	69,400 TO	
	DEED BOOK 2018 PG-97119		LD501 Friendship light	69,400 TO	
	FULL MARKET VALUE	79,770	RD501 Friendship refuse	69,400 TO	
			SW501 Friendship sidewalk	69,400 TO	
				196.-1-17	
	6430 Town Line Rd				00000001205
196.-1-17	260 Seasonal res		COUNTY TAXABLE VALUE	51,500	
Cataldo Jerry	Friendship 025001	31,900	TOWN TAXABLE VALUE	51,500	
Cataldo Christine	Gl 9	51,500	SCHOOL TAXABLE VALUE	51,500	
59 Southwedge Dr	ACRES 24.70		FD502 Friendship fire dist	51,500 TO	
Getzville, NY 14068	EAST-1279600 NRTH-0793037				
	DEED BOOK 744 PG-00071				
	FULL MARKET VALUE	59,195			
				169.-1-2.11	
	5420 Reed Rd				00000000187
169.-1-2.11	322 Rural vac>10		COUNTY TAXABLE VALUE	53,300	
Cedars Creek LLC	Friendship 025001	53,300	TOWN TAXABLE VALUE	53,300	
2040 Wehrle Dr	Gl 46	53,300	SCHOOL TAXABLE VALUE	53,300	
Buffalo, NY 14221	ACRES 45.50		FD502 Friendship fire dist	53,300 TO	
	EAST-1264047 NRTH-0815441				
	DEED BOOK 2025 PG-60302				
	FULL MARKET VALUE	61,264			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 41
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL / ACCOUNT NO.
					182.16-1-16		
	43 W Water St						00000000885
182.16-1-16	210 1 Family Res		STAR B 41854		0	0	28,200
Chamberlain Cynthia	Friendship 025001	1,400	COUNTY TAXABLE VALUE		32,100		
43 W Water St	Gl 28	32,100	TOWN TAXABLE VALUE		32,100		
Friendship, NY 14739	inc 182.16-1-17.2(.05ac)		SCHOOL TAXABLE VALUE		3,900		
	ACRES 0.15		FD502 Friendship fire dist		32,100 TO		
	EAST-1271229 NRTH-0804034		LD501 Friendship light		32,100 TO		
	DEED BOOK 2017 PG-91505		RD501 Friendship refuse		32,100 TO		
	FULL MARKET VALUE	36,897	SW501 Friendship sidewalk		32,100 TO		
					170.-1-41		
	6458 County Rd 20						00000000303
170.-1-41	210 1 Family Res		Sr Citizen 41802	10,485	0		0
Cheryl D. Scott o/t 57 Chevy T	Friendship 025001	11,600	ENH STAR 41834		0	0	69,900
6458 County Rd 20	Gl 13	69,900	COUNTY TAXABLE VALUE		59,415		
PO Box 442	ACRES 4.70		TOWN TAXABLE VALUE		69,900		
Friendship, NY 14739	EAST-1278481 NRTH-0809342		SCHOOL TAXABLE VALUE		0		
	DEED BOOK 2020 PG-6263		FD502 Friendship fire dist		69,900 TO		
	FULL MARKET VALUE	80,345					
					170.-1-50		
	6306 County Rd 20						00000000316
170.-1-50	210 1 Family Res		STAR B 41854		0	0	28,200
Chesney Patrick S	Friendship 025001	6,200	COUNTY TAXABLE VALUE		100,900		
Chesney Teri Ann	GL 13	100,900	TOWN TAXABLE VALUE		100,900		
6306 County Rd 20	Corrective Deed 12/98		SCHOOL TAXABLE VALUE		72,700		
Friendship, NY 14739	ACRES 0.88		FD502 Friendship fire dist		100,900 TO		
	EAST-1281650 NRTH-0811617						
	DEED BOOK 2019 PG-5591						
	FULL MARKET VALUE	115,977					
					157.-1-13.2		
	Belvidere Rd						00000001505
157.-1-13.2	322 Rural vac>10		COUNTY TAXABLE VALUE		24,800		
Christ Jeffrey	genesee Valley 023202	24,800	TOWN TAXABLE VALUE		24,800		
381 Willow Ter Apt 2	ACRES 17.00	24,800	SCHOOL TAXABLE VALUE		24,800		
Grand Island, NY 14072	EAST-1285822 NRTH-0820683		FD502 Friendship fire dist		24,800 TO		
	DEED BOOK 2019 PG-4218						
	FULL MARKET VALUE	28,506					
					194.-1-25.1		
	7670 Steenrod Rd E						00000001058
194.-1-25.1	270 Mfg housing		COUNTY TAXABLE VALUE		16,400		
Church Living Trust Richard	Bolivar/richbur 027602	14,900	TOWN TAXABLE VALUE		16,400		
Church Living Trust Lizabeth	ACRES 7.50	16,400	SCHOOL TAXABLE VALUE		16,400		
3860 Four Rod Rd	EAST-1260080 NRTH-0796037		FD502 Friendship fire dist		16,400 TO		
East Aurora, NY 14052	DEED BOOK 2016 PG-81931						
	FULL MARKET VALUE	18,851					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 42
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	7646 Haynes Rd			194.-1-11.2	00000001043
194.-1-11.2	321 Abandoned ag		COUNTY TAXABLE VALUE	94,500	
Church Richard L Jr	Bolivar/richbur 027602	94,500	TOWN TAXABLE VALUE	94,500	
Church Lizabeth	Gl49	94,500	SCHOOL TAXABLE VALUE	94,500	
3864 Four Rod Rd	ACRES 88.10		FD502 Friendship fire dist	94,500 TO	
East Aurora, NY 14052	EAST-1260040 NRTH-0794007				
	DEED BOOK 1545 PG-207				
	FULL MARKET VALUE	108,621			
	7798 Steenrod Rd E			194.-1-23.1	00000001055
194.-1-23.1	314 Rural vac<10		COUNTY TAXABLE VALUE	8,800	
Church Richard L Jr.	Bolivar/richbur 027602	8,800	TOWN TAXABLE VALUE	8,800	
Church Lizabeth	Gl 57	8,800	SCHOOL TAXABLE VALUE	8,800	
3860 Four Rod Road Rd	ACRES 7.30		FD502 Friendship fire dist	8,800 TO	
East Aurora, NY 14052-9528	EAST-1257946 NRTH-0795035				
	DEED BOOK 1545 PG-210				
	FULL MARKET VALUE	10,115			
	4228 Steenrod Rd			194.-1-24	00000001057
194.-1-24	260 Seasonal res		COUNTY TAXABLE VALUE	55,400	
Church Richard L Jr.	Bolivar/richbur 027602	23,700	TOWN TAXABLE VALUE	55,400	
Church Lizabeth	Gl 57	55,400	SCHOOL TAXABLE VALUE	55,400	
3860 Four Rod Rd	2 Bldgs 1000 & 4500		FD502 Friendship fire dist	55,400 TO	
East Aurora, NY 14052-9528	ACRES 15.90				
	EAST-1258200 NRTH-0795737				
	DEED BOOK 1545 PG-244				
	FULL MARKET VALUE	63,678			
	6132 Hess Rd			157.-1-8.1	00000000107
157.-1-8.1	312 Vac w/imprv		COUNTY TAXABLE VALUE	62,900	
Clark Dennis	genesee Valley 023202	9,600	TOWN TAXABLE VALUE	62,900	
Clark Gayle	Gl8	62,900	SCHOOL TAXABLE VALUE	62,900	
6001 Kleinbeck Rd	ACRES 3.10		FD502 Friendship fire dist	62,900 TO	
Belmont, NY 14813	EAST-1284567 NRTH-0822240				
	DEED BOOK 1169 PG-284				
	FULL MARKET VALUE	72,299			
	E Hess Rd			157.-1-8.5	00000000111
157.-1-8.5	314 Rural vac<10		COUNTY TAXABLE VALUE	1,400	
Clark Dennis L	genesee Valley 023202	1,400	TOWN TAXABLE VALUE	1,400	
Clark Gayle L	08	1,400	SCHOOL TAXABLE VALUE	1,400	
6001 Kleinbeck Rd	ACRES 1.10		FD502 Friendship fire dist	1,400 TO	
Belmont, NY 14813	EAST-1284636 NRTH-0822747				
	DEED BOOK 2016 PG-84528				
	FULL MARKET VALUE	1,609			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 43
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-18.11	4080 County Rd 34				00000001087
195.-1-18.11	240 Rural res		ENH STAR 41834	0 0 78,400	
Clark Eleanor C	Friendship 025001	11,800	COUNTY TAXABLE VALUE	78,400	
Yard Dawn	Gl41	78,400	TOWN TAXABLE VALUE	78,400	
4080 County Rd 34	ACRES 4.80		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1266475 NRTH-0793002		FD502 Friendship fire dist	78,400 TO	
	DEED BOOK 2024 PG-47474				
	FULL MARKET VALUE	90,115			
182.12-2-77	17 Stevens Ave				00000000794
182.12-2-77	210 1 Family Res		ENH STAR 41834	0 0 65,700	
Clark Glenn L	Friendship 025001	3,100	COUNTY TAXABLE VALUE	65,700	
Clark Marian L	Gl 28	65,700	TOWN TAXABLE VALUE	65,700	
17 Stevens Ave	ACRES 0.33		SCHOOL TAXABLE VALUE	0	
PO Box 186	EAST-1270893 NRTH-0804505		FD502 Friendship fire dist	65,700 TO	
Friendship, NY 14739	FULL MARKET VALUE	75,517	LD501 Friendship light	65,700 TO	
			RD501 Friendship refuse	65,700 TO	
			SW501 Friendship sidewalk	65,700 TO	
168.-1-11.2	7688 N Branch Rd				00000000156
168.-1-11.2	210 1 Family Res		ENH STAR 41834	0 0 83,190	
Clark Guy S	Friendship 025001	31,500	COUNTY TAXABLE VALUE	114,500	
PO Box 95	Gl 53	114,500	TOWN TAXABLE VALUE	114,500	
Friendship, NY 14739	ACRES 23.70		SCHOOL TAXABLE VALUE	31,310	
	EAST-1258969 NRTH-0810934		FD502 Friendship fire dist	114,500 TO	
	DEED BOOK 2014 PG-71501				
	FULL MARKET VALUE	131,609			
182.-1-25.1	6832-7 N County Rd 31				00000000376
182.-1-25.1	270 Mfg housing		COUNTY TAXABLE VALUE	14,600	
Clark Jeremy	Friendship 025001	2,900	TOWN TAXABLE VALUE	14,600	
Clark Becky	Gl 28	14,600	SCHOOL TAXABLE VALUE	14,600	
6832 N County Rd 31 Lot 7	ACRES 0.30		FD502 Friendship fire dist	14,600 TO	
Friendship, NY 14739	EAST-1272969 NRTH-0804258		UW001 Unpaid water	.00 MT	
	DEED BOOK 2022 PG-19996				
	FULL MARKET VALUE	16,782			
182.11-1-16	26 W Elmwood Ave				00000000540
182.11-1-16	210 1 Family Res		COUNTY TAXABLE VALUE	57,600	
Clark Jeremy	Friendship 025001	4,300	TOWN TAXABLE VALUE	57,600	
26 Elmwood Ave	Gl 36	57,600	SCHOOL TAXABLE VALUE	57,600	
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	57,600 TO	
	EAST-1268541 NRTH-0804876		LD501 Friendship light	57,600 TO	
	DEED BOOK 2019 PG-5267		RD501 Friendship refuse	57,600 TO	
	FULL MARKET VALUE	66,207	SW501 Friendship sidewalk	57,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 44
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				195.-1-18.12	
	7188 Park Avenue				00000001480
195.-1-18.12	314 Rural vac<10		COUNTY TAXABLE VALUE	4,992	
Clark Nicholas R	Friendship 025001	4,992	TOWN TAXABLE VALUE	4,992	
Clark Alexis A	ACRES 4.60	4,992	SCHOOL TAXABLE VALUE	4,992	
6129 Brynes Hill Rd	EAST-1265827 NRTH-0792469		FD502 Friendship fire dist	4,992 TO	
Friendship, NY 14739	DEED BOOK 2024 PG-46935				
	FULL MARKET VALUE	5,738			
				196.-1-8.53	
	6129 County Rd 31a				
196.-1-8.53	314 Rural vac<10		COUNTY TAXABLE VALUE	10,100	
Clark Nicholas R	Friendship 025001	10,100	TOWN TAXABLE VALUE	10,100	
Clark Alexis A	ACRES 3.50 BANK 21ST	10,100	SCHOOL TAXABLE VALUE	10,100	
6129 Byrnes Hill Rd	EAST-1284387 NRTH-0800241		FD502 Friendship fire dist	10,100 TO	
Friendship, NY 14739	DEED BOOK 2024 PG-52205				
	FULL MARKET VALUE	11,609			
				195.-1-18.2	
	4002 County Rd 34				00000001088
195.-1-18.2	270 Mfg housing		STAR B 41854	0 0	28,200
Clark Patrick	Friendship 025001	6,000	COUNTY TAXABLE VALUE	30,000	
4002 West Notch Rd	FRNT 177.00 DPTH 209.40	30,000	TOWN TAXABLE VALUE	30,000	
Friendship, NY 14739	ACRES 0.85		SCHOOL TAXABLE VALUE	1,800	
	EAST-1266075 NRTH-0792268		FD502 Friendship fire dist	30,000 TO	
	DEED BOOK 2010 PG-43640				
	FULL MARKET VALUE	34,483			
				195.-1-18.3	
	County Rd 34				00000001089
195.-1-18.3	314 Rural vac<10		COUNTY TAXABLE VALUE	6,300	
Clark Patrick	Friendship 025001	6,300	TOWN TAXABLE VALUE	6,300	
4002 County Rd 34	GL 41	6,300	SCHOOL TAXABLE VALUE	6,300	
Friendship, NY 14739	ACRES 0.90		FD502 Friendship fire dist	6,300 TO	
	EAST-1266180 NRTH-0792697				
	DEED BOOK 2019 PG-3945				
	FULL MARKET VALUE	7,241			
				195.-1-18.13	
	4002 County Road 34				00000001485
195.-1-18.13	310 Res Vac		COUNTY TAXABLE VALUE	14,700	
Clark Patrick	Friendship 025001	14,700	TOWN TAXABLE VALUE	14,700	
4002 County Road 34	Off 195.-1-18.11	14,700	SCHOOL TAXABLE VALUE	14,700	
Friendship, NY 14739	ACRES 7.30		FD502 Friendship fire dist	14,700 TO	
	EAST-1266380 NRTH-0792512				
	DEED BOOK 2018 PG-97484				
	FULL MARKET VALUE	16,897			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 45
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	6238 County Rd 20			170.-1-18.1	00000000276
170.-1-18.1	311 Res vac land		COUNTY TAXABLE VALUE	13,000	
Cline Brandon	Friendship 025001	13,000	TOWN TAXABLE VALUE	13,000	
Cline Cherish	Gl 13 & 5	13,000	SCHOOL TAXABLE VALUE	13,000	
6222 County Rd 20	ACRES 5.80		FD502 Friendship fire dist	13,000 TO	
Friendship, NY 14739	EAST-1282320 NRTH-0813471				
	DEED BOOK 2025 PG-60839				
	FULL MARKET VALUE	14,943			
	6222 County Rd 20			170.-1-18.5	00000001305
170.-1-18.5	210 1 Family Res		COUNTY TAXABLE VALUE	108,600	
Cline Brandon A	Friendship 025001	8,000	TOWN TAXABLE VALUE	108,600	
Cline Cherish F	Gl 13 & 5	108,600	SCHOOL TAXABLE VALUE	108,600	
6222 County Rd 20	ACRES 1.80		FD502 Friendship fire dist	108,600 TO	
Friendship, NY 14739	EAST-1282435 NRTH-0813077				
	DEED BOOK 2024 PG-49848				
	FULL MARKET VALUE	124,828			
	13 W Water St			182.12-2-61	00000000778
182.12-2-61	330 Vacant comm		COUNTY TAXABLE VALUE	2,400	
Clouse Brett	Friendship 025001	2,400	TOWN TAXABLE VALUE	2,400	
4243 Mossbrook Rd	Gl 36	2,400	SCHOOL TAXABLE VALUE	2,400	
Friendship, NY 14739	ACRES 0.25		FD502 Friendship fire dist	2,400 TO	
	EAST-1270140 NRTH-0804557		LD501 Friendship light	2,400 TO	
	DEED BOOK 2019 PG-2142		RD501 Friendship refuse	2,400 TO	
	FULL MARKET VALUE	2,759	SW501 Friendship sidewalk	2,400 TO	
	W Moss Brook Rd			196.-1-25.1	00000001217
196.-1-25.1	321 Abandoned ag		COUNTY TAXABLE VALUE	38,100	
Clouse Brett	Friendship 025001	38,100	TOWN TAXABLE VALUE	38,100	
4243 Moss Brook Rd	Gl17	38,100	SCHOOL TAXABLE VALUE	38,100	
Friendship, NY 14739	17 Ac Ll		FD502 Friendship fire dist	38,100 TO	
	Inc 196.-1-40.2				
	ACRES 36.30				
	EAST-1275365 NRTH-0795667				
	DEED BOOK 2013 PG-61621				
	FULL MARKET VALUE	43,793			
	4189 Blouvet Rd			195.-1-10.2	00000001364
195.-1-10.2	322 Rural vac>10		COUNTY TAXABLE VALUE	23,200	
Clouse Brett A	Friendship 025001	23,200	TOWN TAXABLE VALUE	23,200	
4243 Blouvet Rd	Gl 26	23,200	SCHOOL TAXABLE VALUE	23,200	
Friendship, NY 14739	ACRES 21.40		FD502 Friendship fire dist	23,200 TO	
	EAST-1274180 NRTH-0796887				
	DEED BOOK 1271 PG-170				
	FULL MARKET VALUE	26,667			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 46
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				196.-1-27.2	
	4243 Moss Brook Rd				00000001221
196.-1-27.2	210 1 Family Res		STAR B 41854	0 0	28,200
Clouse Brett A	Friendship 025001	28,900	COUNTY TAXABLE VALUE	160,900	
Clouse Audrey E	Gl 10-18	160,900	TOWN TAXABLE VALUE	160,900	
4243 Moss Brook Rd	ACRES 23.10		SCHOOL TAXABLE VALUE	132,700	
Friendship, NY 14739	EAST-1275783 NRTH-0796624		FD502 Friendship fire dist	160,900 TO	
	DEED BOOK 2023 PG-37496				
	FULL MARKET VALUE	184,943			
				182.12-1-7	
	95 E Main St				00000000647
182.12-1-7	270 Mfg housing		COUNTY TAXABLE VALUE	52,600	
Cole Robin	Friendship 025001	4,800	TOWN TAXABLE VALUE	52,600	
95 E Main St	Gl 28	52,600	SCHOOL TAXABLE VALUE	52,600	
Friendship, NY 14739	ACRES 0.50 BANK CORELG		FD502 Friendship fire dist	52,600 TO	
	EAST-1272120 NRTH-0805997		LD501 Friendship light	52,600 TO	
	DEED BOOK 1514 PG-211		RD501 Friendship refuse	52,600 TO	
	FULL MARKET VALUE	60,460	SW501 Friendship sidewalk	52,600 TO	
				182.12-1-63	
	91 E Main St				00000000702
182.12-1-63	210 1 Family Res		COUNTY TAXABLE VALUE	60,700	
Collins Jody L	Friendship 025001	7,900	TOWN TAXABLE VALUE	60,700	
2 Pierce Dr	Gl 28	60,700	SCHOOL TAXABLE VALUE	60,700	
Allegany, NY 14706	ACRES 0.83		FD502 Friendship fire dist	60,700 TO	
	EAST-1271984 NRTH-0805990		LD501 Friendship light	60,700 TO	
	DEED BOOK 754 PG-00050		RD501 Friendship refuse	60,700 TO	
	FULL MARKET VALUE	69,770	SW501 Friendship sidewalk	60,700 TO	
				182.12-2-80	
	7 Stevens Ave				00000000797
182.12-2-80	210 1 Family Res		COUNTY TAXABLE VALUE	75,300	
Collins Lynn	Friendship 025001	1,200	TOWN TAXABLE VALUE	75,300	
7 Stevens Ave	Gl 28	75,300	SCHOOL TAXABLE VALUE	75,300	
PO Box 61	ACRES 0.13		FD502 Friendship fire dist	75,300 TO	
Friendship, NY 14739	EAST-1270687 NRTH-0804443		LD501 Friendship light	75,300 TO	
	DEED BOOK 1154 PG-251		RD501 Friendship refuse	75,300 TO	
	FULL MARKET VALUE	86,552	SW501 Friendship sidewalk	75,300 TO	
				168.-1-1.2	
	N Branch Rd				00000001290
168.-1-1.2	314 Rural vac<10		COUNTY TAXABLE VALUE	1,800	
Contreras Joel E	Cuba/rushford 024801	1,800	TOWN TAXABLE VALUE	1,800	
265 Sinnickson St	Gl 62	1,800	SCHOOL TAXABLE VALUE	1,800	
Salem, NJ 08079	ACRES 0.25		FD502 Friendship fire dist	1,800 TO	
	EAST-1254450 NRTH-0812205				
	DEED BOOK 2014 PG-70948				
	FULL MARKET VALUE	2,069			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 47
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-49	5 E Howard St				00000000622
182.11-2-49	210 1 Family Res		COUNTY TAXABLE VALUE	36,000	
Cook Adam	Friendship 025001	1,200	TOWN TAXABLE VALUE	36,000	
5 E Howard St	Gl 36	36,000	SCHOOL TAXABLE VALUE	36,000	
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist	36,000 TO	
	EAST-1269512 NRTH-0805079		LD501 Friendship light	36,000 TO	
	DEED BOOK 2016 PG-82493		RD501 Friendship refuse	36,000 TO	
	FULL MARKET VALUE	41,379	SW501 Friendship sidewalk	36,000 TO	
182.11-2-37	25 N Maple Ave				00000000611
182.11-2-37	312 Vac w/imprv		COUNTY TAXABLE VALUE	4,200	
Cook Fred E	Friendship 025001	2,900	TOWN TAXABLE VALUE	4,200	
7073 Gleason Hill Rd	Gl 36	4,200	SCHOOL TAXABLE VALUE	4,200	
Belfast, NY 14711	ACRES 0.30		FD502 Friendship fire dist	4,200 TO	
	EAST-1268802 NRTH-0804945		LD501 Friendship light	4,200 TO	
	DEED BOOK 2017 PG-91925		RD501 Friendship refuse	4,200 TO	
	FULL MARKET VALUE	4,828	SW501 Friendship sidewalk	4,200 TO	
181.-1-7.3	4604 Steenrod Rd				00000000327
181.-1-7.3	270 Mfg housing		COUNTY TAXABLE VALUE	34,100	
Cook Frederick E	Friendship 025001	19,200	TOWN TAXABLE VALUE	34,100	
Cook Dawn J	Gl 51 & 52	34,100	SCHOOL TAXABLE VALUE	34,100	
7073 Gleason Hill Rd	ACRES 11.40		FD502 Friendship fire dist	34,100 TO	
Belfast, NY 14711	EAST-1261920 NRTH-0801577				
	DEED BOOK 1661 PG-237				
	FULL MARKET VALUE	39,195			
182.11-1-30	79 W Main St				00000000554
182.11-1-30	220 2 Family Res		ENH STAR 41834	0 0 52,600	
Cook Harold	Friendship 025001	2,900	COUNTY TAXABLE VALUE	52,600	
Cook Pamela	Gl 35	52,600	TOWN TAXABLE VALUE	52,600	
79 W Main St	ACRES 0.31		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1268393 NRTH-0803872		FD502 Friendship fire dist	52,600 TO	
	DEED BOOK 994 PG-00220		LD501 Friendship light	52,600 TO	
	FULL MARKET VALUE	60,460	RD501 Friendship refuse	52,600 TO	
			SW501 Friendship sidewalk	52,600 TO	
182.8-1-20	57 E Depot St				00000000523
182.8-1-20	210 1 Family Res		COUNTY TAXABLE VALUE	55,700	
Cook Harold C	Friendship 025001	3,100	TOWN TAXABLE VALUE	55,700	
79 West Main St	Gl 36	55,700	SCHOOL TAXABLE VALUE	55,700	
Friendship, NY 14739	FRNT 66.00 DPTH 214.50		FD502 Friendship fire dist	55,700 TO	
	ACRES 0.33		LD501 Friendship light	55,700 TO	
	EAST-1269800 NRTH-0806347		RD501 Friendship refuse	55,700 TO	
	DEED BOOK 2016 PG-84525		SW501 Friendship sidewalk	55,700 TO	
	FULL MARKET VALUE	64,023			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 48
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-5.2	6180 N Hess Rd 210 1 Family Res				00000000104
Coombes Seth R	genesee Valley 023202	7,100	COUNTY TAXABLE VALUE	81,100	
6180 Hess Rd	Gl 8	81,100	TOWN TAXABLE VALUE	81,100	
Belmont, NY 14813	ACRES 1.10 BANKLERETA2		SCHOOL TAXABLE VALUE	81,100	
	EAST-1283443 NRTH-0823816		FD502 Friendship fire dist	81,100 TO	
	DEED BOOK 2014 PG-73387				
	FULL MARKET VALUE	93,218			
182.12-1-74	59 E Main St 210 1 Family Res		VET WAR CT 41121	5,640 5,640	00000000713 0
Cooper Dennis	Friendship 025001	3,600	VET WAR S 41124	0 0	6,135
Cooper Beverley	Gl 28	40,900	ENH STAR 41834	0 0	34,765
59 E Main St	ACRES 0.38		COUNTY TAXABLE VALUE	35,260	
Friendship, NY 14739	EAST-1271288 NRTH-0805462		TOWN TAXABLE VALUE	35,260	
	FULL MARKET VALUE	47,011	SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	40,900 TO	
			LD501 Friendship light	40,900 TO	
			RD501 Friendship refuse	40,900 TO	
			SW501 Friendship sidewalk	40,900 TO	
182.12-1-59	80 E Main St 210 1 Family Res		STAR B 41854	0 0	00000000698 28,200
Corbett Debra	Friendship 025001	4,800	COUNTY TAXABLE VALUE	46,400	
80 E Main St	Gl 28	46,400	TOWN TAXABLE VALUE	46,400	
Friendship, NY 14739	ACRES 0.50		SCHOOL TAXABLE VALUE	18,200	
	EAST-1271510 NRTH-0806057		FD502 Friendship fire dist	46,400 TO	
	DEED BOOK 1101 PG-117		LD501 Friendship light	46,400 TO	
	FULL MARKET VALUE	53,333	RD501 Friendship refuse	46,400 TO	
			SW501 Friendship sidewalk	46,400 TO	
195.-1-10.17	Blouvet Rd 260 Seasonal res				00000000000
Cordero Jose Luis	Friendship 025001	50,000	COUNTY TAXABLE VALUE	72,500	
90 Hawley St	ACRES 42.20	72,500	TOWN TAXABLE VALUE	72,500	
Buffalo, NY 14213	EAST-1272623 NRTH-0796814		SCHOOL TAXABLE VALUE	72,500	
	DEED BOOK 2022 PG-23511		FD502 Friendship fire dist	72,500 TO	
	FULL MARKET VALUE	83,333			
168.-1-19.2	7888 N Branch Rd 210 1 Family Res		STAR B 41854	0 0	00000001276 28,200
Cornell Robbie	Cuba/rushford 024801	17,300	COUNTY TAXABLE VALUE	78,500	
Cornell Rhonda	Gl 61,62	78,500	TOWN TAXABLE VALUE	78,500	
7888 N Branch Rd	ACRES 9.70		SCHOOL TAXABLE VALUE	50,300	
Friendship, NY 14739	EAST-1256240 NRTH-0811957		FD502 Friendship fire dist	78,500 TO	
	DEED BOOK 1095 PG-190				
	FULL MARKET VALUE	90,230			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 49
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-20.2	5334 Springbrook Rd				00000001331
Cornell Tyler	210 1 Family Res Cuba/rushford 024801	28,800	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	172,400 172,400	
343 Shaw Hill Rd	GL 62	172,400	SCHOOL TAXABLE VALUE	172,400	
Adirondack, NY 12808	ACRES 21.20 BANK CORELG EAST-1258243 NRTH-0813291		FD502 Friendship fire dist	172,400 TO	
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2027	DEED BOOK 2025 PG-56779 FULL MARKET VALUE	198,161			
182.15-1-43	88 W Main St				00000000853
Cornerstone Homes, Inc.	210 1 Family Res Friendship 025001	1,700	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	43,600 43,600	
PO Box 471	Gl 35	43,600	SCHOOL TAXABLE VALUE	43,600	
Bath, NY 14810	ACRES 0.18 EAST-1268190 NRTH-0803537 DEED BOOK 1725 PG-7 FULL MARKET VALUE	50,115	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	43,600 TO 43,600 TO 43,600 TO 43,600 TO	
182.15-1-52	116 W Main St				00000000862
Cotler Terry	220 2 Family Res Friendship 025001	9,800	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	57,200 57,200	
6547 County Rd 20 Trlr 12	Gl 35	57,200	SCHOOL TAXABLE VALUE	57,200	
Friendship, NY 14739	ACRES 1.20 EAST-1267387 NRTH-0802861 DEED BOOK 2011 PG-47082 FULL MARKET VALUE	65,747	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	57,200 TO 57,200 TO 57,200 TO 57,200 TO	
155.-1-2.7	5897 Chamberland Rd				00000000000
Cotrange Gary J	260 Seasonal res Friendship 025001	12,400	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	28,900 28,900	
Cotrange Teresa M	ACRES 5.30	28,900	SCHOOL TAXABLE VALUE	28,900	
33 Mayer Ave	EAST-1255995 NRTH-0823117		FD502 Friendship fire dist	28,900 TO	
Buffalo, NY 14207	DEED BOOK 2024 PG-51068 FULL MARKET VALUE	33,218			
169.-1-34.31	E Reed Rd				00000000242
Cotton Brian C	321 Abandoned ag Friendship 025001	30,300	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	30,300 30,300	
Cotton Bruce	Gl 45	30,300	SCHOOL TAXABLE VALUE	30,300	
6475 County Rd 20	includes 169.-1-35.1 .50		FD502 Friendship fire dist	30,300 TO	
Friendship, NY 14739	ACRES 22.50 EAST-1265350 NRTH-0811267 DEED BOOK 2015 PG-81205 FULL MARKET VALUE	34,828			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 50
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
183.-1-10.1	6475 S County Rd 20				00000000958
183.-1-10.1 Cotton Brian C 761 Meigs St Rochester, NY 14626	210 1 Family Res Friendship 025001 Gl 20-21 ACRES 2.10 BANK CORELG EAST-1278213 NRTH-0808631 DEED BOOK 2015 PG-76038 FULL MARKET VALUE	8,400 85,400 98,161	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	85,400 85,400 85,400 85,400 TO	
182.15-1-34	103 W Main St				00000000843
182.15-1-34 Cottrell Amanda 103 W Main St Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 35 ACRES 0.16 EAST-1267654 NRTH-0803433 DEED BOOK 2018 PG-853 FULL MARKET VALUE	1,500 33,800 38,851	STAR B 41854 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	0 0 28,200 33,800 33,800 5,600 33,800 TO 33,800 TO 33,800 TO 33,800 TO	
182.11-2-25	51 W Main St				00000000599
182.11-2-25 Cottrell Kenneth Cottrell Colleen L 51 W Main St Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 36 ACRES 0.16 EAST-1269195 NRTH-0804324 DEED BOOK 1584 PG-317 FULL MARKET VALUE	1,500 57,300 65,862	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	0 0 57,300 57,300 57,300 0 57,300 TO 57,300 TO 57,300 TO 57,300 TO	
182.7-1-52	39 E Linwood Ave				00000000494
182.7-1-52 Cottrell Kenneth A 1V 39 Linwood Ave Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 36 Inc 182.7-1-51.1 (.30Ac) ACRES 0.75 BANK CORELG EAST-1268287 NRTH-0806281 DEED BOOK 2017 PG-93056 FULL MARKET VALUE	7,000 49,900 57,356	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	49,900 49,900 49,900 49,900 TO 49,900 TO 49,900 TO 49,900 TO	
195.-1-3.4	4460 E State Route 275				00000001065
195.-1-3.4 Country Meadows Friendship MH 3824 Tryhall St Bethlehem, PA 18020	416 Mfg hsing pk Friendship 025001 Gl 34 18 mobiles/20 pads ACRES 3.81 EAST-1267401 NRTH-0799715 DEED BOOK 2023 PG-42553 FULL MARKET VALUE	10,500 493,500 567,241	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	493,500 493,500 493,500 493,500 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 51
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-10	
	8 W Main St				00000000726
182.12-2-10	481 Att row bldg		COUNTY TAXABLE VALUE	39,000	
County of Allegany	Friendship 025001	600	TOWN TAXABLE VALUE	39,000	
7 Court St	Gl 36	39,000	SCHOOL TAXABLE VALUE	39,000	
Belmont, NY 14813	Masonic Lodge		FD502 Friendship fire dist	39,000 TO	
	ACRES 0.06		LD501 Friendship light	39,000 TO	
	EAST-1270039 NRTH-0804620		RD501 Friendship refuse	39,000 TO	
	DEED BOOK 2025 PG-60993		SW501 Friendship sidewalk	39,000 TO	
	FULL MARKET VALUE	44,828			
				182.11-2-35	
	28 Maple Ave				00000000609
182.11-2-35	210 1 Family Res		COUNTY TAXABLE VALUE	55,300	
Cowburn Elizabeth S	Friendship 025001	1,400	TOWN TAXABLE VALUE	55,300	
268 Cowbuen Rd	Gl 36	55,300	SCHOOL TAXABLE VALUE	55,300	
Ulysses, PA 16949	ACRES 0.15		FD502 Friendship fire dist	55,300 TO	
	EAST-1268708 NRTH-0804754		LD501 Friendship light	55,300 TO	
	DEED BOOK 1278 PG-224		RD501 Friendship refuse	55,300 TO	
	FULL MARKET VALUE	63,563	SW501 Friendship sidewalk	55,300 TO	
				182.12-1-71	
	67 E Main St				00000000710
182.12-1-71	220 2 Family Res		ENH STAR 41834	0 0	53,300
Cowles Jackson S	Friendship 025001	2,400	COUNTY TAXABLE VALUE	53,300	
67 E Main St	Gl28	53,300	TOWN TAXABLE VALUE	53,300	
PO Box 13	ACRES 0.25		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1271432 NRTH-0805602		FD502 Friendship fire dist	53,300 TO	
	DEED BOOK 1163 PG-56		LD501 Friendship light	53,300 TO	
	FULL MARKET VALUE	61,264	RD501 Friendship refuse	53,300 TO	
			SW501 Friendship sidewalk	53,300 TO	
				155.-1-11.8	
	Springbrook				
155.-1-11.8	314 Rural vac<10		COUNTY TAXABLE VALUE	7,900	
Craft Ronald I	Friendship 025001	7,900	TOWN TAXABLE VALUE	7,900	
Beldock John P	ACRES 1.70	7,900	SCHOOL TAXABLE VALUE	7,900	
9161 Porter Rd	EAST-1258317 NRTH-0819578		FD502 Friendship fire dist	7,900 TO	
Niagara Falls, NY 14304	DEED BOOK 2025 PG-57289				
	FULL MARKET VALUE	9,080			
				195.-1-44	
	4302 State Route 275				00000001119
195.-1-44	240 Rural res		COUNTY TAXABLE VALUE	71,900	
Craig Brandon	Friendship 025001	56,900	TOWN TAXABLE VALUE	71,900	
Craig Samantha	Gl 34	71,900	SCHOOL TAXABLE VALUE	71,900	
84B Hillcrest Dr	ACRES 46.60		FD502 Friendship fire dist	71,900 TO	
Halifax, PA 17032	EAST-1268779 NRTH-0796721		UW001 Unpaid water	.00 MT	
	DEED BOOK 2024 PG-52460				
	FULL MARKET VALUE	82,644			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 52
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
	47 Pennsylvania Ave					ACCOUNT NO. 00000000931
182.19-1-14	210 1 Family Res		VET COM CT 41131	9,400	9,400	0
Crane Randall P	Friendship 025001	11,300	VET COM S 41134	0	0	38,908
Hall Brednon S	Gl 35	155,632	E STAR ADD 41844	0	0	29,920
47 Pennsylvania Ave	inc. DW and garage		STAR B 41854	0	0	28,200
Friendship, NY 14739	Sherwood Enh Star		COUNTY TAXABLE VALUE	146,232		
	ACRES 4.30		TOWN TAXABLE VALUE	146,232		
	EAST-1267250 NRTH-0800337		SCHOOL TAXABLE VALUE	58,604		
	DEED BOOK 2025 PG-61805		FD502 Friendship fire dist	155,632 TO		
	FULL MARKET VALUE	178,887	LD501 Friendship light	155,632 TO		
			RD501 Friendship refuse	155,632 TO		
			SW501 Friendship sidewalk	155,632 TO		
	71 E Main St					ACCOUNT NO. 00000000708
182.12-1-69	210 1 Family Res		STAR B 41854	0	0	28,200
Cross Dennis	Friendship 025001	3,300	COUNTY TAXABLE VALUE	42,600		
Cross Bonnie	Gl 28	42,600	TOWN TAXABLE VALUE	42,600		
71 E Main St	ACRES 0.35		SCHOOL TAXABLE VALUE	14,400		
PO Box 403	EAST-1271522 NRTH-0805700		FD502 Friendship fire dist	42,600 TO		
Friendship, NY 14739	DEED BOOK 1167 PG-1		LD501 Friendship light	42,600 TO		
	FULL MARKET VALUE	48,966	RD501 Friendship refuse	42,600 TO		
			SW501 Friendship sidewalk	42,600 TO		
	4758 E Castle Garden Rd					ACCOUNT NO. 00000000404
182.-1-48	270 Mfg housing		Sr Citizen 41802	20,300	0	0
Cross Stella L	Friendship 025001	4,800	Sr Citizen 41803	0	8,120	0
4758 Castle Garden Rd	Gl 44	40,600	Sr Citizen 41804	0	0	6,090
Friendship, NY 14739	Inc 182.-1-47		ENH STAR 41834	0	0	34,510
	Life use M Cross		COUNTY TAXABLE VALUE	20,300		
	ACRES 1.00		TOWN TAXABLE VALUE	32,480		
	EAST-1266427 NRTH-0804042		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 2017 PG-90188		FD502 Friendship fire dist	40,600 TO		
	FULL MARKET VALUE	46,667				
	4495 Ruckles Rd					ACCOUNT NO. 00000000348
181.-1-14.1	210 1 Family Res		COUNTY TAXABLE VALUE	155,700		
Cummings James	Friendship 025001	71,400	TOWN TAXABLE VALUE	155,700		
Cummings Angel	ACRES 63.80	155,700	SCHOOL TAXABLE VALUE	155,700		
4495 Ruckles Rd	EAST-1256200 NRTH-0801707		FD502 Friendship fire dist	155,700 TO		
Friendship, NY 14739	DEED BOOK 2016 PG-84138					
	FULL MARKET VALUE	178,966				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 53
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-15	26 E Water St 210 1 Family Res		ENH STAR 41834	0 0 46,700	00000000656
Cummings Steven	Friendship 025001	8,700	COUNTY TAXABLE VALUE	46,700	
Cummings Kathryn	Gl 28	46,700	TOWN TAXABLE VALUE	46,700	
26 E Water St	ACRES 0.92		SCHOOL TAXABLE VALUE	0	
PO Box 246	EAST-1271482 NRTH-0804594		FD502 Friendship fire dist	46,700 TO	
Friendship, NY 14739	FULL MARKET VALUE	53,678	LD501 Friendship light	46,700 TO	
			RD501 Friendship refuse	46,700 TO	
			SW501 Friendship sidewalk	46,700 TO	
182.16-1-48	35 W Sunnyside St 210 1 Family Res		COUNTY TAXABLE VALUE	86,300	00000000916
Cummins Matthew	Friendship 025001	4,800	TOWN TAXABLE VALUE	86,300	
35 Sunnyside St	Gl 35	86,300	SCHOOL TAXABLE VALUE	86,300	
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	86,300 TO	
	EAST-1269980 NRTH-0803550		LD501 Friendship light	86,300 TO	
	DEED BOOK 2018 PG-98150		RD501 Friendship refuse	86,300 TO	
	FULL MARKET VALUE	99,195	SW501 Friendship sidewalk	86,300 TO	
195.19-1-27.2	Fifth Ave/nile 314 Rural vac<10		COUNTY TAXABLE VALUE	1,500	00000001359
Cummins Robert C	Friendship 025001	1,500	TOWN TAXABLE VALUE	1,500	
Schumann Kathleen A	Gl 33	1,500	SCHOOL TAXABLE VALUE	1,500	
7226 County Road 1	ACRES 0.16		FD502 Friendship fire dist	1,500 TO	
Friendship, NY 14739	EAST-1266880 NRTH-0793797				
	DEED BOOK 2023 PG-41348				
	FULL MARKET VALUE	1,724			
196.-1-30.31	4324 Moss Brook Rd 240 Rural res		COUNTY TAXABLE VALUE	129,300	00000001228
Cummins Robert G	Friendship 025001	49,800	TOWN TAXABLE VALUE	129,300	
Cummins Jaclyn K	Gl 18	129,300	SCHOOL TAXABLE VALUE	129,300	
4324 Moss Brook Rd	Incl L 993 P 208		FD502 Friendship fire dist	129,300 TO	
Friendship, NY 14739	ACRES 42.00				
	EAST-1276490 NRTH-0798307				
	DEED BOOK 2026 PG-64886				
	FULL MARKET VALUE	148,621			
182.8-1-22	12 Pinnacle Hl Rd 210 1 Family Res		STAR B 41854	0 0 28,200	00000000525
Cwiklinski Jeffrey J	Friendship 025001	11,800	COUNTY TAXABLE VALUE	111,800	
12 Pinnacle Hl Rd	Gl 36	111,800	TOWN TAXABLE VALUE	111,800	
Friendship, NY 14739	Includes Deed 995-295		SCHOOL TAXABLE VALUE	83,600	
	ACRES 2.80		FD502 Friendship fire dist	111,800 TO	
	EAST-1270330 NRTH-0806257				
	DEED BOOK 2022 PG-29520				
	FULL MARKET VALUE	128,506			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 54
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
194.-1-4.2	Sttenrod Rd				00000000000
Czachorowski Katherine	260 Seasonal res Friendship 025001	9,300	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	86,500 86,500	
Miller Brian T	ACRES 2.80 BANK MAPLE	86,500	SCHOOL TAXABLE VALUE	86,500	
4292 Sttenrod Rd	EAST-1258197 NRTH-0796857		FD502 Friendship fire dist	86,500 TO	
Friendship, NY 14739	DEED BOOK 2022 PG-29730 FULL MARKET VALUE	99,425			
156.-1-25.21	Pigtail Rd				00000000090
D&P Carney Family	260 Seasonal res Friendship 025001	15,100	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	61,800 61,800	
67 N Main St	Gl 32	61,800	SCHOOL TAXABLE VALUE	61,800	
Bolivar, NY 14715	ACRES 7.70 EAST-1271680 NRTH-0820197 DEED BOOK 2021 PG-11332		FD502 Friendship fire dist	61,800 TO	
	FULL MARKET VALUE	71,034			
155.-1-14.2	5808 Springbrook Rd				00000000016
D'angelo Nick	270 Mfg housing Friendship 025001	43,900	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	70,200 70,200	
3390 Lower Mountain Rd	Gl 56	70,200	SCHOOL TAXABLE VALUE	70,200	
Sanborn, NY 14132	ACRES 36.10 EAST-1259500 NRTH-0820277 DEED BOOK 1038 PG-328		FD502 Friendship fire dist	70,200 TO	
	FULL MARKET VALUE	80,690			
168.-1-21	7792 N Branch Rd				00000000185
DaHill Jeffrey T	210 1 Family Res Cuba/rushford 024801	21,100	STAR B 41854 COUNTY TAXABLE VALUE	0 124,600	0 28,200
7792 N Branch Rd	Gl 61,62	124,600	TOWN TAXABLE VALUE	124,600	
Friendship, NY 14739	ACRES 13.30 EAST-0608860 NRTH-0811760 DEED BOOK 2010 PG-41833		SCHOOL TAXABLE VALUE FD502 Friendship fire dist	96,400 124,600 TO	
	FULL MARKET VALUE	143,218			
182.-1-95.2	51 Queen Ann St				00000000441
Dahill Leslie	210 1 Family Res Friendship 025001	11,800	ENH STAR 41834 COUNTY TAXABLE VALUE	0 64,000	0 64,000
DaHill Jeffrey	Gl36	64,000	TOWN TAXABLE VALUE	64,000	
51 Queen Ann St	ACRES 2.80		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1268721 NRTH-0807289 DEED BOOK 2022 PG-25160		FD502 Friendship fire dist	64,000 TO	
	FULL MARKET VALUE	73,563			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 55
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				155.-1-11.7	
	5613 W Springbrook Rd				00000001325
155.-1-11.7	260 Seasonal res		COUNTY TAXABLE VALUE	53,500	
Daigler James	Friendship 025001	9,500	TOWN TAXABLE VALUE	53,500	
Daigler Linda	Gl 63	53,500	SCHOOL TAXABLE VALUE	53,500	
c/o Ryan Gmerek	ACRES 3.00		FD502 Friendship fire dist	53,500 TO	
6575 Royal Parkway N	EAST-1258170 NRTH-0817717				
Lockport, NY 14094	DEED BOOK 2025 PG-57286				
	FULL MARKET VALUE	61,494			
				182.11-2-14	
	1 W Main St				00000000589
182.11-2-14	464 Office bldg.		COUNTY TAXABLE VALUE	40,700	
Daivs Harrison	Friendship 025001	400	TOWN TAXABLE VALUE	40,700	
613 E 7th St	Gl 36	40,700	SCHOOL TAXABLE VALUE	40,700	
Jamestown, NY 14701	FRNT 24.00 DPTH 65.42		FD502 Friendship fire dist	40,700 TO	
	ACRES 0.04		LD501 Friendship light	40,700 TO	
	EAST-1270009 NRTH-0804786		RD501 Friendship refuse	40,700 TO	
	DEED BOOK 2025 PG-62602		SW501 Friendship sidewalk	40,700 TO	
	FULL MARKET VALUE	46,782			
				182.11-1-33	
	9 Factory St				00000000557
182.11-1-33	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Darling James G	Friendship 025001	4,000	VET WAR S 41124	0 0	7,050
Darling Lorrie	Gl 35	47,000	ENH STAR 41834	0 0	39,950
9 Factory St	ACRES 0.42		COUNTY TAXABLE VALUE	41,360	
Friendship, NY 14739	EAST-1268310 NRTH-0803959		TOWN TAXABLE VALUE	41,360	
	DEED BOOK 2010 PG-42925		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	54,023	FD502 Friendship fire dist	47,000 TO	
			LD501 Friendship light	47,000 TO	
			RD501 Friendship refuse	47,000 TO	
			SW501 Friendship sidewalk	47,000 TO	
				182.15-1-8.1	
	10 Factory St				00000000817
182.15-1-8.1	210 1 Family Res		ENH STAR 41834	0 0	77,900
Davidson Barbara	Friendship 025001	5,000	COUNTY TAXABLE VALUE	77,900	
10 Factory St	Gl 35	77,900	TOWN TAXABLE VALUE	77,900	
Friendship, NY 14739	ACRES 0.53		SCHOOL TAXABLE VALUE	0	
	EAST-1268066 NRTH-0803983		FD502 Friendship fire dist	77,900 TO	
	DEED BOOK 1161 PG-258		LD501 Friendship light	77,900 TO	
	FULL MARKET VALUE	89,540	RD501 Friendship refuse	77,900 TO	
			SW501 Friendship sidewalk	77,900 TO	
				182.-1-17.1	
	72 Depot St				00000000370
182.-1-17.1	240 Rural res		COUNTY TAXABLE VALUE	144,400	
Davis Alan C	Friendship 025001	64,400	TOWN TAXABLE VALUE	144,400	
Davis Kaitlyn M	Gl 37-29-36	144,400	SCHOOL TAXABLE VALUE	144,400	
453 Rattigan Rd	Acerage Descrepency 29 Ac		FD502 Friendship fire dist	144,400 TO	
Chicora, PA 16025	ACRES 54.12				
	EAST-1270361 NRTH-0807407				
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2020 PG-7954				
UNDER AGDIST LAW TIL 2029	FULL MARKET VALUE	165,977			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 56
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
182.12-1-46	40 E Main St					00000000686
182.12-1-46	210 1 Family Res		VETWAR CTS 41120	5,640	5,640	8,925
Davis Frank J	Friendship 025001	3,000	STAR B 41854	0	0	28,200
Davis Samantha L	Gl 28	59,500	COUNTY TAXABLE VALUE	53,860		
40 E Main St	Davis land contract		TOWN TAXABLE VALUE	53,860		
Friendship, NY 14739	ACRES 0.32		SCHOOL TAXABLE VALUE			22,375
	EAST-1270760 NRTH-0805287		FD502 Friendship fire dist	59,500 TO		
	DEED BOOK 2013 PG-66259		LD501 Friendship light	59,500 TO		
	FULL MARKET VALUE	68,391	RD501 Friendship refuse	59,500 TO		
			SW501 Friendship sidewalk	59,500 TO		
182.12-1-54	66 E Main St					00000000694
182.12-1-54	210 1 Family Res		COUNTY TAXABLE VALUE	23,600		
Davis Gary P	Friendship 025001	1,200	TOWN TAXABLE VALUE	23,600		
66 E Main St	Gl 28	23,600	SCHOOL TAXABLE VALUE			23,600
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist	23,600 TO		
	EAST-1271270 NRTH-0805807		LD501 Friendship light	23,600 TO		
	DEED BOOK 2011 PG-47625		RD501 Friendship refuse	23,600 TO		
	FULL MARKET VALUE	27,126	SW501 Friendship sidewalk	23,600 TO		
195.-1-40.1	4424 State Route 275					00000001114
195.-1-40.1	322 Rural vac>10		COUNTY TAXABLE VALUE	30,400		
Davis Jason E	Friendship 025001	30,400	TOWN TAXABLE VALUE	30,400		
Davis Barbara	Gl 34	30,400	SCHOOL TAXABLE VALUE			30,400
4424 State Rte 275	ACRES 28.60		FD502 Friendship fire dist	30,400 TO		
Friendship, NY 14739	EAST-1268710 NRTH-0799077					
	DEED BOOK 1125 PG-162					
	FULL MARKET VALUE	34,943				
195.-1-40.2	Pennsylvania Ave					00000001294
195.-1-40.2	210 1 Family Res		COUNTY TAXABLE VALUE	103,400		
Davis Jason E	Friendship 025001	17,400	TOWN TAXABLE VALUE	103,400		
Davis Barbara	ACRES 9.80	103,400	SCHOOL TAXABLE VALUE			103,400
69 Pennsylvania Ave	EAST-1267580 NRTH-0799057		FD502 Friendship fire dist	103,400 TO		
Friendship, NY 14739	DEED BOOK 1125 PG-158					
	FULL MARKET VALUE	118,851				
169.-1-6.4	5258 Maple Grove Rd					00000000202
169.-1-6.4	270 Mfg housing		VET WAR CT 41121	5,640	5,640	0
Davis Richard R	Friendship 025001	13,300	VET WAR S 41124	0	0	7,185
Davis Marie L	Gl 38	47,900	ENH STAR 41834	0	0	40,715
5258 Maple Grove Rd	6500		COUNTY TAXABLE VALUE	42,260		
Friendship, NY 14739	ACRES 6.01		TOWN TAXABLE VALUE	42,260		
	EAST-1270295 NRTH-0812848		SCHOOL TAXABLE VALUE			0
	DEED BOOK 2025 PG-59671		FD502 Friendship fire dist	47,900 TO		
	FULL MARKET VALUE	55,057				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 57
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.7-1-39.1	
	40 Queen Ann St				00000000480
182.7-1-39.1	210 1 Family Res		COUNTY TAXABLE VALUE	18,300	
Davis Terry W	Friendship 025001	4,400	TOWN TAXABLE VALUE	18,300	
3207 Pratt Rd Lot 35	Gl 36	18,300	SCHOOL TAXABLE VALUE	18,300	
Batavia, NY 14020	ACRES 0.46		FD502 Friendship fire dist	18,300 TO	
	EAST-1268488 NRTH-0806759		LD501 Friendship light	18,300 TO	
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-65318		RD501 Friendship refuse	18,300 TO	
Washburn Kristine M	FULL MARKET VALUE	21,034	SW501 Friendship sidewalk	18,300 TO	
				195.19-1-42.1	
	4093 Time Square/nile				00000001180
195.19-1-42.1	270 Mfg housing		COUNTY TAXABLE VALUE	34,100	
Davison Cynthia	Friendship 025001	4,800	TOWN TAXABLE VALUE	34,100	
7199 Time Square	Gl 33	34,100	SCHOOL TAXABLE VALUE	34,100	
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	34,100 TO	
	EAST-1266970 NRTH-0793447				
	DEED BOOK 1692 PG-210				
	FULL MARKET VALUE	39,195			
				182.11-1-21	
	12 W Elmwood Ave				00000000545
182.11-1-21	210 1 Family Res		COUNTY TAXABLE VALUE	70,800	
Decarciofolo Rosario	Friendship 025001	3,200	TOWN TAXABLE VALUE	70,800	
12 W Elmwood Ave	Gl 36	70,800	SCHOOL TAXABLE VALUE	70,800	
Friendship, NY 14739	ACRES 0.34		FD502 Friendship fire dist	70,800 TO	
	EAST-1268607 NRTH-0804417		LD501 Friendship light	70,800 TO	
	DEED BOOK 2023 PG-43373		RD501 Friendship refuse	70,800 TO	
	FULL MARKET VALUE	81,379	SW501 Friendship sidewalk	70,800 TO	
				155.-1-12	
	7795 Deep Snow Rd				00000000013
155.-1-12	260 Seasonal res		AG DIST 41720	11,600 11,600 11,600	
Deep Snow Hunt Club, LLC	Friendship 025001	80,400	COUNTY TAXABLE VALUE	89,900	
4636 Ridge Rd	Gl 64	101,500	TOWN TAXABLE VALUE	89,900	
Lockport, NY 14094	ACRES 73.30		SCHOOL TAXABLE VALUE	89,900	
	EAST-1257440 NRTH-0820437		FD502 Friendship fire dist	101,500 TO	
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2020 PG-9967				
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	116,667			
				155.-1-11.3	
	Springbrook Rd				00000001321
155.-1-11.3	260 Seasonal res		COUNTY TAXABLE VALUE	53,000	
Dell Jeffrey	Friendship 025001	14,000	TOWN TAXABLE VALUE	53,000	
1566 Nesbitt Dr	Gl 63	53,000	SCHOOL TAXABLE VALUE	53,000	
Niagara Falls, NY 14034	includes 155.-1-22		FD502 Friendship fire dist	53,000 TO	
	ACRES 6.70				
	EAST-1258162 NRTH-0819983				
	DEED BOOK 2022 PG-21192				
	FULL MARKET VALUE	60,920			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 58
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5700 Pigtail Rd			156.-1-27.12	00000000095
156.-1-27.12	210 1 Family Res		COUNTY TAXABLE VALUE	96,500	
Deming Bryan	Friendship 025001	5,600	TOWN TAXABLE VALUE	96,500	
5700 Pigtail Rd	Gl 40	96,500	SCHOOL TAXABLE VALUE	96,500	
Friendship, NY 14739	ACRES 0.80 BANK CORELG		FD502 Friendship fire dist	96,500 TO	
	EAST-1267280 NRTH-0819851				
	DEED BOOK 2018 PG-10385				
	FULL MARKET VALUE	110,920			
	73 E Main St			182.12-1-68	00000000707
182.12-1-68	210 1 Family Res		ENH STAR 41834	0 0	64,600
Densmore Carol G	Friendship 025001	5,400	COUNTY TAXABLE VALUE	64,600	
PO Box 352	Gl 28	64,600	TOWN TAXABLE VALUE	64,600	
Friendship, NY 14739	ACRES 0.57		SCHOOL TAXABLE VALUE	0	
	EAST-1271578 NRTH-0805774		FD502 Friendship fire dist	64,600 TO	
	DEED BOOK 2025 PG-59827		LD501 Friendship light	64,600 TO	
	FULL MARKET VALUE	74,253	RD501 Friendship refuse	64,600 TO	
			SW501 Friendship sidewalk	64,600 TO	
	5273 Pigtail Rd			170.-1-5.221	00000001291
170.-1-5.221	270 Mfg housing		STAR B 41854	0 0	20,900
Dent Timothy A	Friendship 025001	2,800	COUNTY TAXABLE VALUE	20,900	
Dent Gary	ACRES 0.40	20,900	TOWN TAXABLE VALUE	20,900	
5273 Pigtail Rd	EAST-1276480 NRTH-0813007		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	DEED BOOK 1747 PG-65		FD502 Friendship fire dist	20,900 TO	
	FULL MARKET VALUE	24,023			
	16 W Queen Ann St			182.7-1-48	00000000490
182.7-1-48	210 1 Family Res		COUNTY TAXABLE VALUE	18,900	
DeRock William J III	Friendship 025001	3,900	TOWN TAXABLE VALUE	18,900	
DeRock Bobbie K	Gl 36	18,900	SCHOOL TAXABLE VALUE	18,900	
202 Worden Ave	ACRES 0.41		FD502 Friendship fire dist	18,900 TO	
Olean, NY 14760	EAST-1268483 NRTH-0805526		LD501 Friendship light	18,900 TO	
	DEED BOOK 2023 PG-40543		RD501 Friendship refuse	18,900 TO	
	FULL MARKET VALUE	21,724	SW501 Friendship sidewalk	18,900 TO	
	6050 Byrnes Hill Rd			183.-1-16	00000000966
183.-1-16	240 Rural res		COUNTY TAXABLE VALUE	98,900	
DeWeen Brad L	Friendship 025001	57,900	TOWN TAXABLE VALUE	98,900	
615 37th St	Gl3-4	98,900	SCHOOL TAXABLE VALUE	98,900	
Niagara Falls, NY 14301	House & Log Cabin		FD502 Friendship fire dist	98,900 TO	
	ACRES 47.60				
	EAST-1285560 NRTH-0804037				
	DEED BOOK 2013 PG-66674				
	FULL MARKET VALUE	113,678			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 59
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-2.3	5930 Chamberlain Rd 312 Vac w/imprv				00000001474
Dexter Michael D	Friendship 025001	12,000	COUNTY TAXABLE VALUE	17,600	
2546 Stony Point Rd	ACRES 5.03	17,600	TOWN TAXABLE VALUE	17,600	
Grand Island, NY 14072	EAST-1257128 NRTH-0822806		SCHOOL TAXABLE VALUE	17,600	
	DEED BOOK 2016 PG-86796		FD502 Friendship fire dist	17,600 TO	
	FULL MARKET VALUE	20,230			
168.-1-14.512	5081 Echoing Pine Rd 314 Rural vac<10				00000001317
Diaz Francesca M	Friendship 025001	12,300	COUNTY TAXABLE VALUE	12,300	
457 South Ogdon St	Gl 60	12,300	TOWN TAXABLE VALUE	12,300	
Buffalo, NY 14206	ACRES 5.20		SCHOOL TAXABLE VALUE	12,300	
	EAST-1257679 NRTH-0809402		FD502 Friendship fire dist	12,300 TO	
	DEED BOOK 2018 PG-95720				
	FULL MARKET VALUE	14,138			
182.11-1-6	4 W Linwood Ave 210 1 Family Res				00000000530
DiBenedetto Peter J	Friendship 025001	5,500	COUNTY TAXABLE VALUE	100,300	
4 Linwood Ave	Gl 36	100,300	TOWN TAXABLE VALUE	100,300	
Friendship, NY 14739	ACRES 0.58		SCHOOL TAXABLE VALUE	100,300	
	EAST-1267997 NRTH-0805147		FD502 Friendship fire dist	100,300 TO	
	DEED BOOK 2016 PG-82368		LD501 Friendship light	100,300 TO	
	FULL MARKET VALUE	115,287	RD501 Friendship refuse	100,300 TO	
			SW501 Friendship sidewalk	100,300 TO	
170.-1-16	Belmont Hill Rd 322 Rural vac>10				00000000274
Dickinson Gerald D	Friendship 025001	40,100	COUNTY TAXABLE VALUE	40,100	
5991 Tucker Corners Rd	Gl 5	40,100	TOWN TAXABLE VALUE	40,100	
Friendship, NY 14739	ACRES 38.30		SCHOOL TAXABLE VALUE	40,100	
	EAST-1285490 NRTH-0809747		FD502 Friendship fire dist	40,100 TO	
	DEED BOOK 890 PG-00349				
	FULL MARKET VALUE	46,092			
182.12-2-48	16 W Water St 210 1 Family Res				00000000764
Diebler Charles	Friendship 025001	2,900	COUNTY TAXABLE VALUE	59,700	
Diebler Patricia	Gl 36	59,700	TOWN TAXABLE VALUE	59,700	
992 N Brookside Dr	FRNT 90.42 DPTH 154.44		SCHOOL TAXABLE VALUE	59,700	
Lewiston, NY 14092	ACRES 0.31		FD502 Friendship fire dist	59,700 TO	
	EAST-1270448 NRTH-0804477		LD501 Friendship light	59,700 TO	
	DEED BOOK 2022 PG-32795		RD501 Friendship refuse	59,700 TO	
	FULL MARKET VALUE	68,621	SW501 Friendship sidewalk	59,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 60
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				156.-1-2	
	5967 County Rd 17				00000000045
156.-1-2	260 Seasonal res		COUNTY TAXABLE VALUE	19,100	
Diebler Diana	Friendship 025001	6,300	TOWN TAXABLE VALUE	19,100	
80 Ros Ave	Gl 40 & 48	19,100	SCHOOL TAXABLE VALUE	19,100	
Buffalo, NY 14207	Permanent Easement To All Co FRNT 180.00 DPTH 210.00 ACRES 0.90 EAST-0126240 NRTH-0823447 DEED BOOK 2020 PG-6502 FULL MARKET VALUE	21,954	FD502 Friendship fire dist	19,100 TO	
				182.12-2-26	
	11 E Water St				00000000742
182.12-2-26	210 1 Family Res		STAR B 41854	0 0	28,200
Dieter Ryan	Friendship 025001	4,800	COUNTY TAXABLE VALUE	61,800	
Dieter Rachael	Gl 28	61,800	TOWN TAXABLE VALUE	61,800	
11 E Water St	Gar 3000		SCHOOL TAXABLE VALUE	33,600	
Friendship, NY 14739	ACRES 0.50 BANKLERETA2 EAST-1271045 NRTH-0804967 DEED BOOK 1510 PG-21 FULL MARKET VALUE	71,034	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	61,800 TO 61,800 TO 61,800 TO 61,800 TO	
				182.16-1-42	
	42 E Sunnyside St				00000000910
182.16-1-42	210 1 Family Res		COUNTY TAXABLE VALUE	73,100	
Dietz Jeffrey A	Friendship 025001	12,800	TOWN TAXABLE VALUE	73,100	
5237 Transit Rd	Gl 35	73,100	SCHOOL TAXABLE VALUE	73,100	
Depew, NY 14043	ACRES 3.60 EAST-1270677 NRTH-0803473 DEED BOOK 2023 PG-41345 FULL MARKET VALUE	84,023	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	73,100 TO 73,100 TO 73,100 TO 73,100 TO	
				182.12-2-23	
	39 E Main St				00000000739
182.12-2-23	210 1 Family Res		COUNTY TAXABLE VALUE	47,400	
DiPardo Dale	Friendship 025001	3,600	TOWN TAXABLE VALUE	47,400	
DiPardo Mary J	Gl 28	47,400	SCHOOL TAXABLE VALUE	47,400	
39 E Main St	ACRES 0.38		FD502 Friendship fire dist	47,400 TO	
Friendship, NY 14739	EAST-1270888 NRTH-0805038 DEED BOOK 2021 PG-14641 FULL MARKET VALUE	54,483	LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	47,400 TO 47,400 TO 47,400 TO	
				156.-1-29	
	5827 County Rd 17				00000000097
156.-1-29	312 Vac w/imprv		COUNTY TAXABLE VALUE	70,700	
Dittenhauser James N Jr.	Friendship 025001	51,400	TOWN TAXABLE VALUE	70,700	
1484 Townline Rd	Gl 48	70,700	SCHOOL TAXABLE VALUE	70,700	
Lancaster, NY 14086	O&G lease 1204/306 ACRES 43.60 EAST-1265300 NRTH-0821167 DEED BOOK 1228 PG-255 FULL MARKET VALUE	81,264	FD502 Friendship fire dist	70,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 61
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				169.-1-24.1	
	County Rd 17				00000000223
169.-1-24.1	314 Rural vac<10		COUNTY TAXABLE VALUE	17,400	
Dobranski Julius V III	Friendship 025001	17,400	TOWN TAXABLE VALUE	17,400	
6348 Route 309	G137	17,400	SCHOOL TAXABLE VALUE	17,400	
New Tripoll, PA 18066	ACRES 9.80		FD502 Friendship fire dist	17,400 TO	
	EAST-1267690 NRTH-0808467				
	DEED BOOK 959 PG-00299				
	FULL MARKET VALUE	20,000			
				182.-1-11	
	X-Way				00000000366
182.-1-11	323 Vacant rural		COUNTY TAXABLE VALUE	7,800	
Dobranski Julius V III	Friendship 025001	7,800	TOWN TAXABLE VALUE	7,800	
Erdelyi Elizabeth M	Gl 36	7,800	SCHOOL TAXABLE VALUE	7,800	
6348 State Route 309	ACRES 6.41		FD502 Friendship fire dist	7,800 TO	
New Tripoll, PA 18066	EAST-1267920 NRTH-0807757				
	DEED BOOK 979 PG-00174				
	FULL MARKET VALUE	8,966			
				182.-1-13	
	X-Way				00000000367
182.-1-13	323 Vacant rural		COUNTY TAXABLE VALUE	5,900	
Dobranski Julius V III	Friendship 025001	5,900	TOWN TAXABLE VALUE	5,900	
Erdelyi Elizabeth M	Gl 36	5,900	SCHOOL TAXABLE VALUE	5,900	
6348 Route 309	ACRES 4.70		FD502 Friendship fire dist	5,900 TO	
New Tripoll, PA 18066	EAST-1268290 NRTH-0807947				
	DEED BOOK 979 PG-00174				
	FULL MARKET VALUE	6,782			
				182.11-2-33	
	15 Elmwood Ave				00000000607
182.11-2-33	210 1 Family Res		COUNTY TAXABLE VALUE	93,100	
Dombrowski William J	Friendship 025001	4,800	TOWN TAXABLE VALUE	93,100	
Dombrowski Tabitha M	Gl 36	93,100	SCHOOL TAXABLE VALUE	93,100	
15 Elmwood Ave	Corr Deed 1163/97		FD502 Friendship fire dist	93,100 TO	
Friendship, NY 14739	Life Use Gary,Beverly		LD501 Friendship light	93,100 TO	
	ACRES 0.51 BANK CORELG		RD501 Friendship refuse	93,100 TO	
	EAST-1268609 NRTH-0804521		SW501 Friendship sidewalk	93,100 TO	
	DEED BOOK 2023 PG-39265				
	FULL MARKET VALUE	107,011			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 62
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL / ACCOUNT NO.
********** 182.11-1-31 **********							
182.11-1-31	81 W Main St 210 1 Family Res		VET WAR CT 41121		5,640	5,640	00000000555 0
Domke Luz N	Friendship 025001	3,600	VET WAR S 41124		0	0	10,650
81 W Main St	Gl 35	71,000	ENH STAR 41834		0	0	60,350
Friendship, NY 14739	ACRES 0.38		COUNTY TAXABLE VALUE		65,360		
	EAST-1268297 NRTH-0803848		TOWN TAXABLE VALUE		65,360		
	DEED BOOK 1751 PG-275		SCHOOL TAXABLE VALUE		0		
	FULL MARKET VALUE	81,609	FD502 Friendship fire dist		71,000 TO		
			LD501 Friendship light		71,000 TO		
			RD501 Friendship refuse		71,000 TO		
			SW501 Friendship sidewalk		71,000 TO		
			US001 Unpaid sewer		.00 MT		
			UW001 Unpaid water		.00 MT		
********** 182.16-1-31 **********							
182.16-1-31	30 W Sunnyside St 210 1 Family Res		COUNTY TAXABLE VALUE		84,400		00000000899
Donohue Rhonda	Friendship 025001	3,100	TOWN TAXABLE VALUE		84,400		
Donohue Matthew	Gl 35	84,400	SCHOOL TAXABLE VALUE		84,400		
32 W Sunnyside St	ACRES 0.33		FD502 Friendship fire dist		84,400 TO		
Friendship, NY 14739	EAST-1270158 NRTH-0803810		LD501 Friendship light		84,400 TO		
	DEED BOOK 2026 PG-64357		RD501 Friendship refuse		84,400 TO		
	FULL MARKET VALUE	97,011	SW501 Friendship sidewalk		84,400 TO		
********** 182.16-1-37 **********							
182.16-1-37	32 Sunnyside St 210 1 Family Res		STAR B 41854		0	0	00000000905 28,200
Donohue Rhonda L	Friendship 025001	3,100	COUNTY TAXABLE VALUE		50,000		
32 Sunnyside St	Gl 35	50,000	TOWN TAXABLE VALUE		50,000		
Friendship, NY 14739	ACRES 0.33 BANK CORELG		SCHOOL TAXABLE VALUE		21,800		
	EAST-1270191 NRTH-0803745		FD502 Friendship fire dist		50,000 TO		
	DEED BOOK 1371 PG-208		LD501 Friendship light		50,000 TO		
	FULL MARKET VALUE	57,471	RD501 Friendship refuse		50,000 TO		
			SW501 Friendship sidewalk		50,000 TO		
********** 182.15-1-44 **********							
182.15-1-44	90 W Main St 210 1 Family Res		VET COM CT 41131		9,400	9,400	00000000854 0
Doran Carolyn L	Friendship 025001	2,600	VET COM S 41134		0	0	17,900
90 W Main St	Gl 35	71,600	VET DIS CT 41141		18,800	18,800	0
PO Box 24	ACRES 0.27		VET DIS S 41144		0	0	35,800
Friendship, NY 14739	EAST-1268120 NRTH-0803487		COUNTY TAXABLE VALUE		43,400		
	DEED BOOK 919 PG-00331		TOWN TAXABLE VALUE		43,400		
	FULL MARKET VALUE	82,299	SCHOOL TAXABLE VALUE		17,900		
			FD502 Friendship fire dist		71,600 TO		
			LD501 Friendship light		71,600 TO		
			RD501 Friendship refuse		71,600 TO		
			SW501 Friendship sidewalk		71,600 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 63
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	170.-1-5.21				
	5283 S Pigtail Rd				00000000262
170.-1-5.21	260 Seasonal res		COUNTY TAXABLE VALUE	12,700	
Doran Frank	Friendship 025001	6,100	TOWN TAXABLE VALUE	12,700	
2692 Youngstown Lockport Rd	Gl22	12,700	SCHOOL TAXABLE VALUE	12,700	
Ransomville, NY 14131	ACRES 0.87		FD502 Friendship fire dist	12,700 TO	
	EAST-1276224 NRTH-0813075				
	DEED BOOK 2015 PG-80167				
	FULL MARKET VALUE	14,598			
	170.-1-5.222				
	5275 S Pigtail Rd				00000001387
170.-1-5.222	270 Mfg housing		COUNTY TAXABLE VALUE	13,800	
Doran Frank A	Friendship 025001	2,800	TOWN TAXABLE VALUE	13,800	
2692 Youngstown Lockport Rd	ACRES 0.40	13,800	SCHOOL TAXABLE VALUE	13,800	
Ransomville, NY 14131	EAST-1276370 NRTH-0813027		FD502 Friendship fire dist	13,800 TO	
	DEED BOOK 2016 PG-82410				
	FULL MARKET VALUE	15,862			
	170.-1-52				
	5089 Pigtail Rd				00000000317
170.-1-52	260 Seasonal res		COUNTY TAXABLE VALUE	34,100	
Doran Frank A	Friendship 025001	12,000	TOWN TAXABLE VALUE	34,100	
2692 Youngstown Lockport Rd	21	34,100	SCHOOL TAXABLE VALUE	34,100	
Ransomville, NY 14131	ACRES 5.00		FD502 Friendship fire dist	34,100 TO	
	EAST-1273890 NRTH-0809757				
	DEED BOOK 1007 PG-00059				
	FULL MARKET VALUE	39,195			
	157.-1-19.112				
	County Rd 20				
157.-1-19.112	314 Rural vac<10		COUNTY TAXABLE VALUE	8,100	
Drake Kelly L	genesee Valley 023202	8,100	TOWN TAXABLE VALUE	8,100	
Drake Robert D	ACRES 1.90	8,100	SCHOOL TAXABLE VALUE	8,100	
97 Georgia Ave	EAST-1284144 NRTH-0818410		FD502 Friendship fire dist	8,100 TO	
Lockport, NY 14094	DEED BOOK 2025 PG-57063				
	FULL MARKET VALUE	9,310			
	181.-1-16				
	7978 County Rd 20				00000000351
181.-1-16	270 Mfg housing		COUNTY TAXABLE VALUE	26,900	
Drake Penny J	Friendship 025001	7,400	TOWN TAXABLE VALUE	26,900	
7978 County Rd 20	Gl 60	26,900	SCHOOL TAXABLE VALUE	26,900	
Friendship, NY 14739	ACRES 1.30		FD502 Friendship fire dist	26,900 TO	
	EAST-1254774 NRTH-0804188				
	DEED BOOK 2021 PG-17205				
	FULL MARKET VALUE	30,920			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 64
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-4	6175 S Hess Rd				00000000102
157.-1-4	240 Rural res		COUNTY TAXABLE VALUE	70,800	
Drake Robert	genesee Valley 023202	21,500	TOWN TAXABLE VALUE	70,800	
97 Georgia Ave	Gl 8	70,800	SCHOOL TAXABLE VALUE	70,800	
Lockport, NY 14094	ACRES 13.70		FD502 Friendship fire dist	70,800 TO	
	EAST-1283370 NRTH-0823228				
	DEED BOOK 2017 PG-89826				
	FULL MARKET VALUE	81,379			
157.-1-19.12	6047 W Hess Rd				00000001299
157.-1-19.12	322 Rural vac>10		COUNTY TAXABLE VALUE	32,600	
Drake Robert O	genesee Valley 023202	32,600	TOWN TAXABLE VALUE	32,600	
Drake Kelly L	7-15	32,600	SCHOOL TAXABLE VALUE	32,600	
97 Georgia Ave	ACRES 24.83		FD502 Friendship fire dist	32,600 TO	
Lockport, NY 14094	EAST-1283590 NRTH-0818508				
	DEED BOOK 2019 PG-2776				
	FULL MARKET VALUE	37,471			
183.-1-18.3	6066 W Byrnes Hill Rd				00000000974
183.-1-18.3	240 Rural res		COUNTY TAXABLE VALUE	55,200	
Drapo Shawn P	Friendship 025001	7,600	TOWN TAXABLE VALUE	55,200	
Drapo Julianne M	Gl 3	55,200	SCHOOL TAXABLE VALUE	55,200	
6066 Byrnes Hill Rd	ACRES 1.50		FD502 Friendship fire dist	55,200 TO	
Friendship, NY 14739	EAST-1284465 NRTH-0803625				
	DEED BOOK 2017 PG-90633				
	FULL MARKET VALUE	63,448			
183.-1-25.112	6565 County Rd 31				00000001342
183.-1-25.112	210 1 Family Res		COUNTY TAXABLE VALUE	88,100	
Dubois Dale	Friendship 025001	26,200	TOWN TAXABLE VALUE	88,100	
Dubois Joanne	lot19	88,100	SCHOOL TAXABLE VALUE	88,100	
5467 Parker Rd	ACRES 18.43		FD502 Friendship fire dist	88,100 TO	
Ripley, NY 14775	EAST-1275650 NRTH-0801677				
	DEED BOOK 1228 PG-277				
	FULL MARKET VALUE	101,264			
182.11-2-24	49 W Main St				00000000598
182.11-2-24	210 1 Family Res		STAR B 41854	0 0	28,200
Dubois Ronald J Jr	Friendship 025001	11,300	COUNTY TAXABLE VALUE	167,700	
49 W Main St	Gl 36	167,700	TOWN TAXABLE VALUE	167,700	
Friendship, NY 14739	ACRES 2.40 BANK CORELG		SCHOOL TAXABLE VALUE	139,500	
	EAST-1269271 NRTH-0804479		FD502 Friendship fire dist	167,700 TO	
	DEED BOOK 1163 PG-87		LD501 Friendship light	167,700 TO	
	FULL MARKET VALUE	192,759	RD501 Friendship refuse	167,700 TO	
			SW501 Friendship sidewalk	167,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 65
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Howard			195.-1-14.314	
195.-1-14.314	322 Rural vac>10		COUNTY TAXABLE VALUE	37,700	
Duell Aaron	Friendship 025001	37,700	TOWN TAXABLE VALUE	37,700	
Duell Tiffany	ACRES 29.90	37,700	SCHOOL TAXABLE VALUE	37,700	
127 Wellsville St	EAST-1270658 NRTH-0792956		FD502 Friendship fire dist	37,700 TO	
Bolivar, NY 14715	DEED BOOK 2025 PG-53415				
	FULL MARKET VALUE	43,333			
	5410 Pigtail Rd			157.-1-23.3	00000000130
157.-1-23.3	260 Seasonal res		COUNTY TAXABLE VALUE	45,000	
Duerr Scott	Friendship 025001	12,900	TOWN TAXABLE VALUE	45,000	
820 Castlebar Dr	Gl 23 & 31	45,000	SCHOOL TAXABLE VALUE	45,000	
N Tonawanda, NY 14120	ACRES 5.73		FD502 Friendship fire dist	45,000 TO	
	EAST-1273720 NRTH-0816917				
	DEED BOOK 1116 PG-189				
	FULL MARKET VALUE	51,724			
	5127 Pigtail Rd			170.-1-28.4	00000000289
170.-1-28.4	270 Mfg housing		COUNTY TAXABLE VALUE	41,300	
Duk-Thomas Edward	Friendship 025001	28,900	TOWN TAXABLE VALUE	41,300	
Duk-Thomas Leonard	Gl21	41,300	SCHOOL TAXABLE VALUE	41,300	
c/o Barbara A Duk	ACRES 21.10		FD502 Friendship fire dist	41,300 TO	
303 Meyer Rd 1302	EAST-1275160 NRTH-0810917				
West Seneca, NY 14224	DEED BOOK 1082 PG-275				
	FULL MARKET VALUE	47,471			
	4429 Moss Brook Rd			195.-1-6.3	00000001357
195.-1-6.3	210 1 Family Res		ENH STAR 41834	0	0 83,190
Dunn Donna	Friendship 025001	11,600	COUNTY TAXABLE VALUE	134,000	
4429 Moss Brook Rd	Gl 26	134,000	TOWN TAXABLE VALUE	134,000	
Friendship, NY 14739	ACRES 4.70 BANK CORELG		SCHOOL TAXABLE VALUE	50,810	
	EAST-1273440 NRTH-0798967		FD502 Friendship fire dist	134,000 TO	
	DEED BOOK 1244 PG-323				
	FULL MARKET VALUE	154,023			
	4242 Moss Brook Rd			196.-1-39	00000001237
196.-1-39	210 1 Family Res		STAR B 41854	0	0 28,200
Dunn Edward C	Friendship 025001	13,300	COUNTY TAXABLE VALUE	95,400	
4243 Moss Brook Rd	Gl 18	95,400	TOWN TAXABLE VALUE	95,400	
Friendship, NY 14739	ACRES 6.00 BANKLERETA2		SCHOOL TAXABLE VALUE	67,200	
	EAST-1276211 NRTH-0796751		FD502 Friendship fire dist	95,400 TO	
	DEED BOOK 2010 PG-42945				
	FULL MARKET VALUE	109,655			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 66
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-46	
	7 Maple Ave				00000000620
182.11-2-46	210 1 Family Res		COUNTY TAXABLE VALUE	80,300	
Dunn Jacob	Friendship 025001	1,600	TOWN TAXABLE VALUE	80,300	
Dunn Sabrina	Gl 36	80,300	SCHOOL TAXABLE VALUE	80,300	
7 Maple Ave	ACRES 0.17		FD502 Friendship fire dist	80,300 TO	
Friendship, NY 14739	EAST-1269385 NRTH-0804978		LD501 Friendship light	80,300 TO	
	DEED BOOK 2021 PG-12715		RD501 Friendship refuse	80,300 TO	
	FULL MARKET VALUE	92,299	SW501 Friendship sidewalk	80,300 TO	
				195.-1-6.11	
	4429 Moss Brook Rd				00000001070
195.-1-6.11	322 Rural vac>10		COUNTY TAXABLE VALUE	105,200	
Dunn John L	Friendship 025001	105,200	TOWN TAXABLE VALUE	105,200	
Dunn Donna	Gl 26	105,200	SCHOOL TAXABLE VALUE	105,200	
4429 Moss Brook Rd	ACRES 99.40		FD502 Friendship fire dist	105,200 TO	
Friendship, NY 14739	EAST-1272200 NRTH-0798597				
	DEED BOOK 1244 PG-325				
	FULL MARKET VALUE	120,920			
				196.-1-24.8	
	4139 Moss Brook Rd				00000001216
196.-1-24.8	210 1 Family Res		COUNTY TAXABLE VALUE	111,500	
Dunn Seth R	Friendship 025001	8,000	TOWN TAXABLE VALUE	111,500	
4139 Moss Brook Rd	Gl 17	111,500	SCHOOL TAXABLE VALUE	111,500	
Friendship, NY 14739	ACRES 1.80		FD502 Friendship fire dist	111,500 TO	
	EAST-1276111 NRTH-0794611				
	DEED BOOK 2021 PG-15913				
	FULL MARKET VALUE	128,161			
				182.12-1-22	
	10 E Water St				00000000663
182.12-1-22	210 1 Family Res		COUNTY TAXABLE VALUE	57,600	
East Water Trust	Friendship 025001	2,700	TOWN TAXABLE VALUE	57,600	
c/o Marcello, Dominic	Gl 28	57,600	SCHOOL TAXABLE VALUE	57,600	
54 Meadow Lea Drive	ACRES 0.28 BANKLERETA2		FD502 Friendship fire dist	57,600 TO	
Amherst, NY 14226	EAST-1271249 NRTH-0805122		LD501 Friendship light	57,600 TO	
	DEED BOOK 2019 PG-1347		RD501 Friendship refuse	57,600 TO	
	FULL MARKET VALUE	66,207	SW501 Friendship sidewalk	57,600 TO	
				182.12-1-20.3	
	Water St				00000001340
182.12-1-20.3	330 Vacant comm		COUNTY TAXABLE VALUE	1,300	
Easton Nicholas H	Friendship 025001	1,300	TOWN TAXABLE VALUE	1,300	
Easton Renee L	FRNT 0.85 DPTH 0.70	1,300	SCHOOL TAXABLE VALUE	1,300	
12 E Water St	ACRES 0.14		FD502 Friendship fire dist	1,300 TO	
Friendship, NY 14739	EAST-1271320 NRTH-0805067		LD501 Friendship light	1,300 TO	
	DEED BOOK 2023 PG-42580		RD501 Friendship refuse	1,300 TO	
	FULL MARKET VALUE	1,494	SW501 Friendship sidewalk	1,300 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 67
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-21	12 E Water St			182.12-1-21	00000000662
Easton Nicholas H	210 1 Family Res		COUNTY TAXABLE VALUE	45,900	
Easton Renee L	Friendship 025001	2,400	TOWN TAXABLE VALUE	45,900	
12 E Water St	Gl 28	45,900	SCHOOL TAXABLE VALUE	45,900	
PO Box 123	ACRES 0.25 BANK HAMLIN		FD502 Friendship fire dist	45,900 TO	
Friendship, NY 14739	EAST-1271240 NRTH-0805035		LD501 Friendship light	45,900 TO	
	DEED BOOK 2023 PG-42578		RD501 Friendship refuse	45,900 TO	
	FULL MARKET VALUE	52,759	SW501 Friendship sidewalk	45,900 TO	
168.-1-14.513	5085 Echoing Pine Rd			168.-1-14.513	00000001459
Easton Veronica M	260 Seasonal res		COUNTY TAXABLE VALUE	16,900	
317 Glenhurst Rd	Friendship 025001	10,000	TOWN TAXABLE VALUE	16,900	
Tonawanda, NY 14150	ACRES 3.40	16,900	SCHOOL TAXABLE VALUE	16,900	
	EAST-1257816 NRTH-0809740		FD502 Friendship fire dist	16,900 TO	
	DEED BOOK 2014 PG-71879				
	FULL MARKET VALUE	19,425			
182.11-2-65	18 Maple Ave			182.11-2-65	00000000635
Eck Daniel	280 Res Multiple		COUNTY TAXABLE VALUE	78,400	
Middaugh Hill Rd	Friendship 025001	3,200	TOWN TAXABLE VALUE	78,400	
PO Box 249	Gl 36	78,400	SCHOOL TAXABLE VALUE	78,400	
Scio, NY 14880	Includes Liber 1008/28		FD502 Friendship fire dist	78,400 TO	
	ACRES 0.34		LD501 Friendship light	78,400 TO	
	EAST-1269075 NRTH-0804721		RD501 Friendship refuse	78,400 TO	
	DEED BOOK 1073 PG-62		SW501 Friendship sidewalk	78,400 TO	
	FULL MARKET VALUE	90,115	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.-1-50.2	4690 Castle Garden Rd			182.-1-50.2	00000000407
Eck Daniel M Sr	411 Apartment		COUNTY TAXABLE VALUE	150,900	
Middaugh Hill Rd	Friendship 025001	8,300	TOWN TAXABLE VALUE	150,900	
PO Box 249	Gl35-43	150,900	SCHOOL TAXABLE VALUE	150,900	
Scio, NY 14880	ACRES 2.00 BANKLERETA2		FD502 Friendship fire dist	150,900 TO	
	EAST-1266231 NRTH-0803134				
	DEED BOOK 2013 PG-65201				
	FULL MARKET VALUE	173,448			
182.11-2-15	5 W Main St			182.11-2-15	00000000590
Eck Daniel M Sr	481 Att row bldg		COUNTY TAXABLE VALUE	46,300	
5338 St Rt 31	Friendship 025001	1,100	TOWN TAXABLE VALUE	46,300	
PO Box 132	Gl 36	46,300	SCHOOL TAXABLE VALUE	46,300	
Scio, NY 14880	FRNT 22.00 DPTH 98.50		FD502 Friendship fire dist	46,300 TO	
	ACRES 0.15		LD501 Friendship light	46,300 TO	
	EAST-1269964 NRTH-0804772		RD501 Friendship refuse	46,300 TO	
	DEED BOOK 2023 PG-40545		SW501 Friendship sidewalk	46,300 TO	
	FULL MARKET VALUE	53,218			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 68
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.19-1-8	31 Pennsylvania Ave					ACCOUNT NO. 00000000925
Ellis Sadie I	210 1 Family Res		COUNTY TAXABLE VALUE	57,700		
31 Pennsylvania Ave	Friendship 025001	9,900	TOWN TAXABLE VALUE	57,700		
Friendship, NY 14739	Gl 35	57,700	SCHOOL TAXABLE VALUE	57,700		
	ACRES 1.30 BANKLERETA2		FD502 Friendship fire dist	57,700 TO		
	EAST-1267259 NRTH-0801270		LD501 Friendship light	57,700 TO		
	DEED BOOK 2023 PG-45809		RD501 Friendship refuse	57,700 TO		
	FULL MARKET VALUE	66,322	SW501 Friendship sidewalk	57,700 TO		
182.15-1-50	112 W Main St					ACCOUNT NO. 00000000860
Ellison Thomas	210 1 Family Res		ENH STAR 41834	0	0	83,190
Ellison Sandra	Friendship 025001	7,100	COUNTY TAXABLE VALUE	92,900		
112 W Main St	Gl 35	92,900	TOWN TAXABLE VALUE	92,900		
Friendship, NY 14739	ACRES 0.75		SCHOOL TAXABLE VALUE	9,710		
	EAST-1267477 NRTH-0803026		FD502 Friendship fire dist	92,900 TO		
	DEED BOOK 1101 PG-55		LD501 Friendship light	92,900 TO		
	FULL MARKET VALUE	106,782	RD501 Friendship refuse	92,900 TO		
			SW501 Friendship sidewalk	92,900 TO		
			US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		
195.19-1-38	7196 Time Square/nile					ACCOUNT NO. 00000001177
Ellsworth Robert	270 Mfg housing		ENH STAR 41834	0	0	24,700
Ellsworth Sandra	Friendship 025001	7,100	COUNTY TAXABLE VALUE	24,700		
7196 Time Square/nile	Gl 33	24,700	TOWN TAXABLE VALUE	24,700		
Friendship, NY 14739	ACRES 0.75		SCHOOL TAXABLE VALUE	0		
	EAST-1267298 NRTH-0793517		FD502 Friendship fire dist	24,700 TO		
	DEED BOOK 962 PG-00206					
	FULL MARKET VALUE	28,391				
182.12-2-35	42 W Water St					ACCOUNT NO. 00000000751
Elm Valley Estates, LLC	210 1 Family Res		COUNTY TAXABLE VALUE	74,700		
5811 Unionville Rd	Friendship 025001	3,000	TOWN TAXABLE VALUE	74,700		
Bath, NY 14810	Gl 28	74,700	SCHOOL TAXABLE VALUE	74,700		
	ACRES 0.32		FD502 Friendship fire dist	74,700 TO		
	EAST-1271166 NRTH-0804266		LD501 Friendship light	74,700 TO		
	DEED BOOK 2014 PG-70189		RD501 Friendship refuse	74,700 TO		
	FULL MARKET VALUE	85,862	SW501 Friendship sidewalk	74,700 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 69
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.15-1-40.2	82 W Main St				00000000850
182.15-1-40.2 Elm Valley Estates, LLC Giles & Taft 5811 Unionville Rd Bath, NY 14810	210 1 Family Res Friendship 025001 Gl 35 Land Contract Giles/Taft FRNT 77.00 DPTH 183.00 ACRES 0.32 EAST-1268410 NRTH-0803647 DEED BOOK 2009 PG-41103 FULL MARKET VALUE	3,000 31,300 35,977	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	31,300 31,300 31,300 31,300 TO 31,300 TO 31,300 TO 31,300 TO	
182.11-2-47	5 N Maple Ave				00000000621
182.11-2-47 Elmira Homes Inc 33 Mallard Ave Seldon, NY 11784	220 2 Family Res Friendship 025001 Gl 36 ACRES 0.33 EAST-1269458 NRTH-0804980 DEED BOOK 2025 PG-55023 FULL MARKET VALUE	3,100 20,600 23,678	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	20,600 20,600 20,600 20,600 TO 20,600 TO 20,600 TO 20,600 TO	
196.-1-29.5	Moss Brook Rd				00000001439
196.-1-29.5 Emerson Carl 10 Hart St Hornell, NY 14843	314 Rural vac<10 Friendship 025001 ACRES 4.20 EAST-1275918 NRTH-0797319 DEED BOOK 2010 PG-44731 FULL MARKET VALUE	11,000 11,000 12,644	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	11,000 11,000 11,000 11,000 TO	
195.-1-33.12	4405 State Rt 275				00000000000
195.-1-33.12 Enchanted Mountain Recovery 8722 Beebe Hill Rd Cuba, NY 14727	710 Manufacture Friendship 025001 ACRES 9.00 EAST-1266623 NRTH-0798338 DEED BOOK 2024 PG-48047 FULL MARKET VALUE	19,100 97,200 111,724	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	97,200 97,200 97,200 97,200 TO	
194.-1-26.1	7701 Steenrod Rd E				00000001060
194.-1-26.1 Enright John Curtis II Enright Brian 6591C Ompalius Rd E Colden, NY 14033	312 Vac w/imprv Bolivar/richbur 027602 Gl 49 ACRES 3.20 EAST-1259134 NRTH-0795597 DEED BOOK 2025 PG-61138 FULL MARKET VALUE	9,800 13,700 15,747	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	13,700 13,700 13,700 13,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 70
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-2.9	N Black Creek				
Eoute Douglas C	240 Rural res		COUNTY TAXABLE VALUE	50,000	
Eoute Melissa R	Friendship 025001	14,500	TOWN TAXABLE VALUE	50,000	
4764 E Eddy Dr	ACRES 7.10	50,000	SCHOOL TAXABLE VALUE	50,000	
Lewiston, NY 14092	EAST-1256044 NRTH-0823586		FD502 Friendship fire dist	50,000 TO	
	DEED BOOK 2025 PG-62284				
	FULL MARKET VALUE	57,471			
169.-1-25.1	5053 Sleepy Hollow Rd				00000000226
169.-1-25.1	314 Rural vac<10		COUNTY TAXABLE VALUE	8,000	
Erdelyi Elizabeth M	Friendship 025001	8,000	TOWN TAXABLE VALUE	8,000	
Erdelyi Michael A	Gl 36	8,000	SCHOOL TAXABLE VALUE	8,000	
11405 Via Balboa	ACRES 1.80		FD502 Friendship fire dist	8,000 TO	
Anchorage, AK 99515	EAST-1267880 NRTH-0808947				
	FULL MARKET VALUE	9,195			
182.12-2-11	6 W Main St				00000000727
182.12-2-11	481 Att row bldg		COUNTY TAXABLE VALUE	51,800	
F.R.E.D. Inc	Friendship 025001	500	TOWN TAXABLE VALUE	51,800	
9 W Main St	Gl 36	51,800	SCHOOL TAXABLE VALUE	51,800	
PO Box 222	Antiques		FD502 Friendship fire dist	51,800 TO	
Friendship, NY 14739	ACRES 0.05		LD501 Friendship light	51,800 TO	
	EAST-1270060 NRTH-0804634		RD501 Friendship refuse	51,800 TO	
	DEED BOOK 2013 PG-64204		SW501 Friendship sidewalk	51,800 TO	
	FULL MARKET VALUE	59,540	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.12-2-12	4 W Main St				00000000728
182.12-2-12	481 Att row bldg		COUNTY TAXABLE VALUE	60,800	
F.R.E.D. Inc	Friendship 025001	500	TOWN TAXABLE VALUE	60,800	
9 W Main St	Gl 36	60,800	SCHOOL TAXABLE VALUE	60,800	
PO Box 222	Antiques		FD502 Friendship fire dist	60,800 TO	
Friendship, NY 14739	ACRES 0.05		LD501 Friendship light	60,800 TO	
	EAST-1270082 NRTH-0804647		RD501 Friendship refuse	60,800 TO	
	DEED BOOK 2013 PG-64205		SW501 Friendship sidewalk	60,800 TO	
	FULL MARKET VALUE	69,885			
182.12-2-13	2 W Main St				00000000729
182.12-2-13	422 Diner/lunch		COUNTY TAXABLE VALUE	71,600	
F.R.E.D. Inc	Friendship 025001	600	TOWN TAXABLE VALUE	71,600	
9 W Main St	Gl 36	71,600	SCHOOL TAXABLE VALUE	71,600	
PO Box 222	Pizza shop		FD502 Friendship fire dist	71,600 TO	
Friendship, NY 14739	ACRES 0.06		LD501 Friendship light	71,600 TO	
	EAST-1270105 NRTH-0804661		RD501 Friendship refuse	71,600 TO	
	DEED BOOK 2013 PG-64202		SW501 Friendship sidewalk	71,600 TO	
	FULL MARKET VALUE	82,299			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Reed			169.-1-2.15	
169.-1-2.15	314 Rural vac<10		COUNTY TAXABLE VALUE	46,300	
Fallon John C	Friendship 025001	46,300	TOWN TAXABLE VALUE	46,300	
Fallon Karyn	ACRES 38.50	46,300	SCHOOL TAXABLE VALUE	46,300	
3725 Latta Rd	EAST-1264120 NRTH-0813644		FD502 Friendship fire dist	46,300 TO	
Rochester, NY 14612	DEED BOOK 2025 PG-57486				
	FULL MARKET VALUE	53,218			
	6157 Hess Rd			157.-1-31	00000000136
157.-1-31	210 1 Family Res		COUNTY TAXABLE VALUE	213,100	
Falzarano Phillip	genesee Valley 023202	10,900	TOWN TAXABLE VALUE	213,100	
Falzarano Julie	Gl 8	213,100	SCHOOL TAXABLE VALUE	213,100	
6157 Hess Rd	ACRES 4.10 BANK CORELG		FD502 Friendship fire dist	213,100 TO	
Friendship, NY 14813	EAST-1284098 NRTH-0823077				
	DEED BOOK 2025 PG-53263				
	FULL MARKET VALUE	244,943			
	6368 County Rd 31			183.-1-20.1	00000000978
183.-1-20.1	210 1 Family Res		STAR B 41854	0 0	28,200
Fantauzzo Deborah	Friendship 025001	97,900	COUNTY TAXABLE VALUE	214,800	
6368 County Rd 31	10-11	214,800	TOWN TAXABLE VALUE	214,800	
Friendship, NY 14739	ACRES 91.67 BANKLERETA2		SCHOOL TAXABLE VALUE	186,600	
	EAST-1281030 NRTH-0801247		FD502 Friendship fire dist	214,800 TO	
	DEED BOOK 2010 PG-44029				
	FULL MARKET VALUE	246,897			
	5899 Springbrook Rd			155.-1-18.1	00000000019
155.-1-18.1	314 Rural vac<10		COUNTY TAXABLE VALUE	7,900	
Faris Holding, LLC	Friendship 025001	7,900	TOWN TAXABLE VALUE	7,900	
326 Pinebrook Dr	Gl 64	7,900	SCHOOL TAXABLE VALUE	7,900	
Rochester, NY 14616	ACRES 1.70		FD502 Friendship fire dist	7,900 TO	
	EAST-1258329 NRTH-0821692				
	DEED BOOK 2025 PG-58140				
	FULL MARKET VALUE	9,080			
	4525 Moss Brook Rd			182.-1-31.1	00000000385
182.-1-31.1	210 1 Family Res		COUNTY TAXABLE VALUE	128,000	
Farley David A	Friendship 025001	56,500	TOWN TAXABLE VALUE	128,000	
Farley Pamela D	Gl 27	128,000	SCHOOL TAXABLE VALUE	128,000	
2125 Hess Rd	ACRES 48.70		FD502 Friendship fire dist	128,000 TO	
Appleton, NY 14008	EAST-1271900 NRTH-0800795				
	DEED BOOK 2023 PG-40922				
	FULL MARKET VALUE	147,126			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 72
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5168 White Creek			169.-1-4.2	00000000191
169.-1-4.2	240 Rural res		COUNTY TAXABLE VALUE	63,600	
Farnham Kenneth H Jr.	Friendship 025001	18,300	TOWN TAXABLE VALUE	63,600	
Farnham Lora M	Gl 37	63,600	SCHOOL TAXABLE VALUE	63,600	
5168 White Creek	ACRES 10.60 BANK CORELG		FD502 Friendship fire dist	63,600 TO	
Friendship, NY 14739	EAST-1268638 NRTH-0811489				
	DEED BOOK 2019 PG-2228				
	FULL MARKET VALUE	73,103			
	4130 Fifth Ave/nile			195.19-1-6	00000001144
195.19-1-6	210 1 Family Res		VET COM CT 41131	9,400 9,400	0
Farnum David	Friendship 025001	4,500	VET COM S 41134	0 0	11,125
Farnum Katherine	Gl 33	44,500	STAR B 41854	0 0	28,200
4130 Fifth Ave/nile	ACRES 0.47 BANKLERETA2		COUNTY TAXABLE VALUE	35,100	
Friendship, NY 14739	EAST-1267020 NRTH-0794087		TOWN TAXABLE VALUE	35,100	
	DEED BOOK 945 PG-00066		SCHOOL TAXABLE VALUE	5,175	
	FULL MARKET VALUE	51,149	FD502 Friendship fire dist	44,500 TO	
	5315 County Rd 17			169.-1-38.1	00000000250
169.-1-38.1	240 Rural res		COUNTY TAXABLE VALUE	154,800	
Farwell Richard D Jr	Friendship 025001	101,000	TOWN TAXABLE VALUE	154,800	
Farwell Steven	38-46	154,800	SCHOOL TAXABLE VALUE	154,800	
5315 County Rd 17	Inc Liber 807/216		FD502 Friendship fire dist	154,800 TO	
Friendship, NY 14739	ACRES 94.90				
	EAST-1266952 NRTH-0812825				
	DEED BOOK 1010 PG-00263				
	FULL MARKET VALUE	177,931			
	19 North St			182.7-1-20	00000000461
182.7-1-20	210 1 Family Res		COUNTY TAXABLE VALUE	47,500	
Feaster Brian G	Friendship 025001	9,700	TOWN TAXABLE VALUE	47,500	
PO Box 295	Gl 36	47,500	SCHOOL TAXABLE VALUE	47,500	
Friendship, NY 14739	182.7-1-19 (.66 Acres)		FD502 Friendship fire dist	47,500 TO	
	ACRES 1.16		LD501 Friendship light	47,500 TO	
	EAST-1269306 NRTH-0805877		RD501 Friendship refuse	47,500 TO	
	DEED BOOK 2010 PG-41917		SW501 Friendship sidewalk	47,500 TO	
	FULL MARKET VALUE	54,598			
	6852 County Rd 31			183.9-1-7.2	00000001289
183.9-1-7.2	210 1 Family Res		COUNTY TAXABLE VALUE	36,300	
Feaster Joni E	Friendship 025001	1,800	TOWN TAXABLE VALUE	36,300	
6852 County Rd 31	Gl 27	36,300	SCHOOL TAXABLE VALUE	36,300	
Friendship, NY 14739	ACRES 0.26		FD502 Friendship fire dist	36,300 TO	
	EAST-1272850 NRTH-0804127				
	DEED BOOK 2026 PG-65452				
	FULL MARKET VALUE	41,724			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 73
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL
182.19-1-24	20 Pennsylvania Ave						00000000941
182.19-1-24	270 Mfg housing		Sr Citizen 41802	14,250	0		0
Feaster Mary A	Friendship 025001	10,100	COUNTY TAXABLE VALUE	42,750			
20 Pennsylvania Ave	Gl 35	57,000	TOWN TAXABLE VALUE	57,000			
Friendship, NY 14739	ACRES 1.50		SCHOOL TAXABLE VALUE	57,000			
	EAST-1266780 NRTH-0801807		FD502 Friendship fire dist	57,000 TO			
	DEED BOOK 1165 PG-192		LD501 Friendship light	57,000 TO			
	FULL MARKET VALUE	65,517	RD501 Friendship refuse	57,000 TO			
			SW501 Friendship sidewalk	57,000 TO			
182.15-1-47	104 W Main St						00000000857
182.15-1-47	210 1 Family Res		COUNTY TAXABLE VALUE	48,700			
Fenlason Kaleigh	Friendship 025001	2,500	TOWN TAXABLE VALUE	48,700			
104 W Main St	Gl 35	48,700	SCHOOL TAXABLE VALUE	48,700			
Friendship, NY 14739	ACRES 0.26		FD502 Friendship fire dist	48,700 TO			
	EAST-1267768 NRTH-0803249		LD501 Friendship light	48,700 TO			
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-66427		RD501 Friendship refuse	48,700 TO			
Babb Darrick	FULL MARKET VALUE	55,977	SW501 Friendship sidewalk	48,700 TO			
168.-1-14.9	5010 Echoing Pine Rd						00000000167
168.-1-14.9	260 Seasonal res		COUNTY TAXABLE VALUE	61,800			
Ferdinand Gary	Friendship 025001	12,000	TOWN TAXABLE VALUE	61,800			
Ferdinand Nora	Gl 61	61,800	SCHOOL TAXABLE VALUE	61,800			
193 Washington Ave	ACRES 5.00		FD502 Friendship fire dist	61,800 TO			
Kenmore, NY 14217	EAST-1258440 NRTH-0808257						
	DEED BOOK 1047 PG-141						
	FULL MARKET VALUE	71,034					
169.-1-7.21	Maple Grove Rd						00000000207
169.-1-7.21	314 Rural vac<10		COUNTY TAXABLE VALUE	9,500			
Fields Donald	Friendship 025001	9,500	TOWN TAXABLE VALUE	9,500			
5241 Maple Grove Rd	Gl30	9,500	SCHOOL TAXABLE VALUE	9,500			
Friendship, NY 14739	ACRES 2.98		FD502 Friendship fire dist	9,500 TO			
	EAST-1270422 NRTH-0812294						
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-66359						
Hunt Patricia M	FULL MARKET VALUE	10,920					
169.-1-7.22	5241 Maple Grove Rd						00000000208
169.-1-7.22	210 1 Family Res		ENH STAR 41834	0	0		65,900
Fields Donald	Friendship 025001	13,300	COUNTY TAXABLE VALUE	65,900			
5241 Maple Grove Rd	Gl 30	65,900	TOWN TAXABLE VALUE	65,900			
Friendship, NY 14739	ACRES 6.02 BANK CORELG		SCHOOL TAXABLE VALUE	0			
	EAST-1270740 NRTH-0812037		FD502 Friendship fire dist	65,900 TO			
	DEED BOOK 1371 PG-186						
	FULL MARKET VALUE	75,747					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 74
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-30.1	4231 State Route 275				00000001102
195.-1-30.1	210 1 Family Res		COUNTY TAXABLE VALUE	68,500	
Fisher Shaun	Friendship 025001	10,700	TOWN TAXABLE VALUE	68,500	
Fisher Lisa	Gl 41	68,500	SCHOOL TAXABLE VALUE	68,500	
4231 State Route 275	Life Use Elizabeth		FD502 Friendship fire dist	68,500 TO	
Friendship, NY 14739	ACRES 1.92				
	EAST-1566526 NRTH-0795698				
	DEED BOOK 2021 PG-13129				
	FULL MARKET VALUE	78,736			
195.-1-28.1	7248 County Road 1				00000001099
195.-1-28.1	210 1 Family Res		ENH STAR 41834	0 0	66,000
Fisk Carol	Friendship 025001	9,100	COUNTY TAXABLE VALUE	66,000	
Hamilton Kevin Eric	Gl41	66,000	TOWN TAXABLE VALUE	66,000	
307 E Notch Rd	ACRES 2.70		SCHOOL TAXABLE VALUE	0	
Bolivar, NY 14715	EAST-1266520 NRTH-0793557		FD502 Friendship fire dist	66,000 TO	
	DEED BOOK 2026 PG-65544				
	FULL MARKET VALUE	75,862			
168.-1-17.2	7944 N Branch Rd				00000000178
168.-1-17.2	260 Seasonal res		COUNTY TAXABLE VALUE	41,300	
Five Guys Camp Inc	Cuba/rushford 024801	20,200	TOWN TAXABLE VALUE	41,300	
Attn: Edward J Hackett	61-62	41,300	SCHOOL TAXABLE VALUE	41,300	
4545 Sunset Dr	ACRES 12.40		FD502 Friendship fire dist	41,300 TO	
Lockport, NY 14094	EAST-1255340 NRTH-0811637				
	FULL MARKET VALUE	47,471			
196.-1-29.9	Moss Brook Rd				00000001522
196.-1-29.9	270 Mfg housing		COUNTY TAXABLE VALUE	26,100	
Fleischer Cletus	Friendship 025001	11,900	TOWN TAXABLE VALUE	26,100	
Fleischer Noelle K	ACRES 4.90	26,100	SCHOOL TAXABLE VALUE	26,100	
116 Maple Rd	EAST-1274923 NRTH-0797720		FD502 Friendship fire dist	26,100 TO	
Williamsville, NY 14221	DEED BOOK 2020 PG-9697				
	FULL MARKET VALUE	30,000			
PRIOR OWNER ON 3/01/2026					
Fleischer Cletus					
182.14-1-9	7277 County Rd 20				00000000809
182.14-1-9	210 1 Family Res		COUNTY TAXABLE VALUE	28,900	
Fleming Patrick L	Friendship 025001	3,400	TOWN TAXABLE VALUE	28,900	
7277 County Rd 20	Gl 43	28,900	SCHOOL TAXABLE VALUE	28,900	
Friendship, NY 14739	ACRES 0.36		FD502 Friendship fire dist	28,900 TO	
	EAST-1265990 NRTH-0802507				
	DEED BOOK 1096 PG-35				
	FULL MARKET VALUE	33,218			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 75
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				168.-1-14.532	
	5035 Echoing Pine Rd				00000000173
168.-1-14.532	312 Vac w/imprv		COUNTY TAXABLE VALUE	14,800	
Floyd Michele M	Friendship 025001	13,900	TOWN TAXABLE VALUE	14,800	
230 Normal Ave	Gl 61	14,800	SCHOOL TAXABLE VALUE	14,800	
Buffalo, NY 14213	ACRES 6.60		FD502 Friendship fire dist	14,800 TO	
	EAST-1258061 NRTH-0808796				
	DEED BOOK 2022 PG-27638				
	FULL MARKET VALUE	17,011			
				168.-1-14.521	
	4957 Echoing Pine Rd				00000000169
168.-1-14.521	260 Seasonal res		COUNTY TAXABLE VALUE	50,300	
Floyd Vernon W	Friendship 025001	11,000	TOWN TAXABLE VALUE	50,300	
Floyd	Gl 61	50,300	SCHOOL TAXABLE VALUE	50,300	
Michele	ACRES 4.20		FD502 Friendship fire dist	50,300 TO	
230 Normal Ave	EAST-1258010 NRTH-0808435				
Buffalo, NY 14213	DEED BOOK 2012 PG-54909				
	FULL MARKET VALUE	57,816			
				182.-1-45	
	Castle Garden Rd				00000000401
182.-1-45	311 Res vac land		COUNTY TAXABLE VALUE	2,600	
Fontana Richard	Friendship 025001	2,600	TOWN TAXABLE VALUE	2,600	
c/o Walter Schurr	Gl 34	2,600	SCHOOL TAXABLE VALUE	2,600	
23 Pennsylvania Ave	Includes Cty Sale		FD502 Friendship fire dist	2,600 TO	
Friendship, NY 14739	ACRES 0.27				
	EAST-1266130 NRTH-0804788				
	DEED BOOK 1230 PG-14				
	FULL MARKET VALUE	2,989			
				194.-1-1.2	
	4491 Ruckles Rd				00000001026
194.-1-1.2	210 1 Family Res		COUNTY TAXABLE VALUE	97,200	
Fopeano-Quagliana Susan M	Friendship 025001	16,600	TOWN TAXABLE VALUE	97,200	
28 Majorie Dr	Gl 58	97,200	SCHOOL TAXABLE VALUE	97,200	
Tonawanda, NY 14223	ACRES 9.00		FD502 Friendship fire dist	97,200 TO	
	EAST-1256105 NRTH-0799754				
	DEED BOOK 918 PG-00094				
	FULL MARKET VALUE	111,724			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 76
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
	6 Maple Ave					ACCOUNT NO. 00000000630
182.11-2-60	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Forward Terry R	Friendship 025001	4,800	VET WAR S 41124	0	0	25,695
6 Maple St	Gl 36	171,300	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	ACRES 0.50 BANK CORELG		VET DIS S 41144	0	0	25,695
	EAST-1269506 NRTH-0804760		COUNTY TAXABLE VALUE	146,860		
	DEED BOOK 2022 PG-20306		TOWN TAXABLE VALUE	146,860		
	FULL MARKET VALUE	196,897	SCHOOL TAXABLE VALUE			119,910
			FD502 Friendship fire dist	171,300 TO		
			LD501 Friendship light	171,300 TO		
			RD501 Friendship refuse	171,300 TO		
			SW501 Friendship sidewalk	171,300 TO		
	8 Maple Ave					ACCOUNT NO. 00000000631
182.11-2-61	210 1 Family Res		COUNTY TAXABLE VALUE	16,700		
Forward Terry R	Friendship 025001	3,300	TOWN TAXABLE VALUE	16,700		
6 Maple St	GL 36	16,700	SCHOOL TAXABLE VALUE			16,700
Friendship, NY 14739	ACRES 0.35		FD502 Friendship fire dist	16,700 TO		
	EAST-1269400 NRTH-0804748		LD501 Friendship light	16,700 TO		
	DEED BOOK 2022 PG-21320		RD501 Friendship refuse	16,700 TO		
	FULL MARKET VALUE	19,195	SW501 Friendship sidewalk	16,700 TO		
			US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		
	6263 Foster Rd					ACCOUNT NO. 00000001186
196.-1-5.21	112 Dairy farm		VET COM CT 41131	9,400	9,400	0
Foster Robert H	Friendship 025001	269,600	VET COM S 41134	0	0	73,550
Foster Diane P	Gl 2-10	394,200	VET DIS CT 41141	18,800	18,800	0
6263 Foster Rd	ACRES 261.00		VET DIS S 41144	0	0	147,100
Friendship, NY 14739	EAST-1282961 NRTH-0798109		AG DIST 41720	100,000	100,000	100,000
	DEED BOOK 2023 PG-34704		ENH STAR 41834	0	0	73,550
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	453,103	COUNTY TAXABLE VALUE	266,000		
UNDER AGDIST LAW TIL 2030			TOWN TAXABLE VALUE	266,000		
			SCHOOL TAXABLE VALUE			0
			FD502 Friendship fire dist	394,200 TO		
	114 W Main St					ACCOUNT NO. 00000000861
182.15-1-51	210 1 Family Res		STAR B 41854	0	0	28,200
France Tony R	Friendship 025001	2,200	COUNTY TAXABLE VALUE	73,600		
France Pamela J	Gl 35	73,600	TOWN TAXABLE VALUE	73,600		
114 W Main St	Live Use Rich.Sr		SCHOOL TAXABLE VALUE	45,400		
Friendship, NY 14739	ACRES 0.23		FD502 Friendship fire dist	73,600 TO		
	EAST-1267421 NRTH-0803054		LD501 Friendship light	73,600 TO		
	DEED BOOK 2023 PG-34829		RD501 Friendship refuse	73,600 TO		
	FULL MARKET VALUE	84,598	SW501 Friendship sidewalk	73,600 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 77
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.16-1-45	16 S South St					ACCOUNT NO. 00000000913
Francis Benjamin C	210 1 Family Res Friendship 025001	3,200	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	43,800 43,800	43,800 43,800	43,800 43,800
16 S South St	Gl 35	43,800	SCHOOL TAXABLE VALUE	43,800	43,800	43,800
Friendship, NY 14739	ACRES 0.34 EAST-1270068 NRTH-0803255 DEED BOOK 2025 PG-60908 FULL MARKET VALUE	50,345	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	43,800 TO 43,800 TO 43,800 TO 43,800 TO		
182.11-2-39	21 Maple Ave					ACCOUNT NO. 00000000613
Frazier Jeffrey	210 1 Family Res Friendship 025001	6,500	VET COM CT 41131 VET COM S 41134	9,400 0	9,400 0	0 20,075
21 Maple Ave	Gl 36	80,300	VET DIS CT 41141 VET DIS S 41144	16,060 0	16,060 0	0 16,060
Friendship, NY 14739	ACRES 0.68 BANK CORELG EAST-1268960 NRTH-0804954 DEED BOOK 2022 PG-29252 FULL MARKET VALUE	92,299	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	54,840 54,840 44,165 80,300 TO 80,300 TO 80,300 TO 80,300 TO		
170.-1-36	6238 County Rd 20					ACCOUNT NO. 00000000299
Freeborn Jeremy M	210 1 Family Res Friendship 025001	9,300	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	69,000 69,000	69,000 69,000	69,000 69,000
Freeborn Jessica H	Gl 14	69,000	SCHOOL TAXABLE VALUE	69,000	69,000	69,000
6238 County Rd 20	Inc 170.-1-37 (.64 Ac) ACRES 2.84 BANKLERETA2 EAST-1282148 NRTH-0812780 DEED BOOK 2024 PG-49080 FULL MARKET VALUE	79,310	FD502 Friendship fire dist	69,000 TO		
169.-1-29	N Branch Rd					ACCOUNT NO. 00000000236
Freeman Christopher	314 Rural vac<10 Friendship 025001	6,300	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	6,300 6,300	6,300 6,300	6,300 6,300
3274 Turner Rd	Gl 44	6,300	SCHOOL TAXABLE VALUE	6,300	6,300	6,300
Jamestown, NY 14701	ACRES 0.90 EAST-1265869 NRTH-0807760 DEED BOOK 2020 PG-9452 FULL MARKET VALUE	7,241	FD502 Friendship fire dist	6,300 TO		
169.-1-33	N Branch Rd					ACCOUNT NO. 00000000240
Freeman Christopher F	322 Rural vac>10 Friendship 025001	123,100	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	123,100 123,100	123,100 123,100	123,100 123,100
3274 Turner Rd	Gl 44-45	123,100	SCHOOL TAXABLE VALUE	123,100	123,100	123,100
Jamestown, NY 14701	ACRES 126.80 EAST-1266011 NRTH-0810193 DEED BOOK 2015 PG-80074 FULL MARKET VALUE	141,494	FD502 Friendship fire dist	123,100 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 78
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
********** 182.16-1-12 **********						
	21 W Water St					00000000881
182.16-1-12	210 1 Family Res		VET COM CT 41131	9,400	9,400	0
Freeman David A	Friendship 025001	2,900	VET COM S 41134	0	0	10,350
Freeman Deborah M	Gl 36	41,400	VET DIS CT 41141	12,420	12,420	0
PO Box 297	Corr Deed 1095/5		VET DIS S 41144	0	0	12,420
Friendship, NY 14739	ACRES 0.31		ENH STAR 41834	0	0	18,630
	EAST-1270631 NRTH-0804159		COUNTY TAXABLE VALUE	19,580		
	DEED BOOK 2015 PG-78630		TOWN TAXABLE VALUE	19,580		
	FULL MARKET VALUE	47,586	SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	41,400 TO		
			LD501 Friendship light	41,400 TO		
			RD501 Friendship refuse	41,400 TO		
			SW501 Friendship sidewalk	41,400 TO		
********** 182.-1-3 **********						
	7229 S Branch Rd					00000000360
182.-1-3	210 1 Family Res		COUNTY TAXABLE VALUE	195,800		
Freeman David J	Friendship 025001	101,400	TOWN TAXABLE VALUE	195,800		
7229 North Branch Rd	Gl 44	195,800	SCHOOL TAXABLE VALUE	195,800		
Friendship, NY 14739	By Will		FD502 Friendship fire dist	195,800 TO		
	ACRES 92.70					
	EAST-1265090 NRTH-0807484					
	DEED BOOK 2017 PG-92379					
	FULL MARKET VALUE	225,057				
********** 182.11-2-50.1 **********						
	Maple Ave					00000000000
182.11-2-50.1	449 Other Storag		COUNTY TAXABLE VALUE	7,700		
Friendly Storage, Inc.	Friendship 025001	600	TOWN TAXABLE VALUE	7,700		
1426 Teribury Rd	ACRES 0.06	7,700	SCHOOL TAXABLE VALUE	7,700		
Alfred Station, NY 14803	EAST-1269536 NRTH-0805022		FD502 Friendship fire dist	7,700 TO		
	DEED BOOK 2022 PG-27663		LD501 Friendship light	7,700 TO		
	FULL MARKET VALUE	8,851	RD501 Friendship refuse	7,700 TO		
			SW501 Friendship sidewalk	7,700 TO		
********** 182.11-2-57 **********						
	4 Maple Ave					00000000628
182.11-2-57	210 1 Family Res		COUNTY TAXABLE VALUE	37,900		
Friendly Storage, Inc.	Friendship 025001	1,800	TOWN TAXABLE VALUE	37,900		
1426 Teribury Rd	Gl 36	37,900	SCHOOL TAXABLE VALUE	37,900		
Alfred Station, NY 14803	ACRES 0.39		FD502 Friendship fire dist	37,900 TO		
	EAST-1269653 NRTH-0804884		LD501 Friendship light	37,900 TO		
	DEED BOOK 2022 PG-27663		RD501 Friendship refuse	37,900 TO		
	FULL MARKET VALUE	43,563	SW501 Friendship sidewalk	37,900 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 79
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
183.-1-3.1	6759 County Rd 20 322 Rural vac>10			183.-1-3.1	00000000946
Friendship Dairies Inc c/o Risk&Real Estate Dept 2365 Chemin de la Cote-de-Lies St-Laurent, Quebec, Canada N4H 2M7	Friendship 025001 Gl 20 West Of Plant, Barn ACRES 66.60 EAST-1274400 NRTH-0805617 FULL MARKET VALUE	48,500 48,500 55,747	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	48,500 48,500 48,500 48,500 TO	
183.-1-3.3	County Road 20 314 Rural vac<10			183.-1-3.3	00000000946
Friendship Dairies Inc c/o Risk & Real Estate Departm 2365 Chemin de la Cote-de-Lies St-Laurent, Quebec, Canada H4N 2M7	Friendship 025001 ACRES 0.23 EAST-1273833 NRTH-0806755 FULL MARKET VALUE	300 300 345	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	300 300 300 300 TO	
183.-1-4.1	6701 County Rd 20 710 Manufacture			183.-1-4.1	00000000947
Friendship Dairies Inc c/o:Risk&Real Estate Dept 2365 Chemin de la Cote-de-Lies St-laurent, Quebec, Canada H4N 2M7	Friendship 025001 Gl 20 Main Plant ACRES 3.70 EAST-1275240 NRTH-0806957 FULL MARKET VALUE	26,300 2512,600 2888,046	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	2512,600 2512,600 2512,600 2512,600 TO	
183.-1-4.2	County Rd 20 710 Manufacture			183.-1-4.2	00000000948
Friendship Dairies Inc Risk & Real Estate Dept 2365 Chemin de la Cote-de-Lies St-Laurent, Quebec, Canada H4N2M7	Friendship 025001 Gl 20 Fermentation Room FRNT 48.63 DPTH 321.81 ACRES 0.36 EAST-1275340 NRTH-0807157 DEED BOOK 1203 PG-307 FULL MARKET VALUE	3,900 75,300 86,552	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	75,300 75,300 75,300 75,300 TO	
183.-1-4.3	County Rd 20 710 Manufacture			183.-1-4.3	00000000949
Friendship Dairies Inc Risk & Real Estate Dept 2365 Chemin de la Cote-de-Lies St-Laurent, Quebec, Canada H4N2M7	Friendship 025001 Gl 20 Churn Room FRNT 73.18 DPTH 50.00 ACRES 0.08 EAST-1275150 NRTH-0806857 DEED BOOK 1000 PG-00324 FULL MARKET VALUE	3,900 75,300 86,552	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	75,300 75,300 75,300 75,300 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 80
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				183.-1-4.4	
	County Rd 20				00000000950
183.-1-4.4	710 Manufacture		COUNTY TAXABLE VALUE	392,735	
Friendship Dairies Inc	Friendship 025001	3,200	TOWN TAXABLE VALUE	392,735	
Risk & Real Estate Dept	Gl 20	392,735	SCHOOL TAXABLE VALUE	392,735	
2365 Chemin de la Cote-de-Lies	Cream Silo Area		FD502 Friendship fire dist	392,735 TO	
St-Laurent, Quebec, Canada	ACRES 0.20				
H4N2M7	EAST-1275104 NRTH-0806802				
	DEED BOOK 885 PG-00053				
	FULL MARKET VALUE	451,420			
				183.-1-4.5	
	County Rd 20				00000000951
183.-1-4.5	710 Manufacture		COUNTY TAXABLE VALUE	70,000	
Friendship Dairies Inc	Friendship 025001	3,500	TOWN TAXABLE VALUE	70,000	
Risk & Real Estate Dept	Gl 20	70,000	SCHOOL TAXABLE VALUE	70,000	
2365 Chemin de la Cote-de-Lies	Truck Room		FD502 Friendship fire dist	70,000 TO	
St-Laurent, Quebec, Canada	Whey Load Area				
H4N2M7	ACRES 0.07				
	EAST-1275335 NRTH-0807063				
	DEED BOOK 1198 PG-260				
	FULL MARKET VALUE	80,460			
				183.-1-4.6	
	County Rd 20				00000000952
183.-1-4.6	710 Manufacture		COUNTY TAXABLE VALUE	539,209	
Friendship Dairies Inc	Friendship 025001	3,200	TOWN TAXABLE VALUE	539,209	
Risk & Real Estate	Gl 20	539,209	SCHOOL TAXABLE VALUE	539,209	
2365 Chemin de la Cote-de-Lies	Dry Storage Warehouse		FD502 Friendship fire dist	539,209 TO	
St-Laurent, Quebec, Canada	FRNT 70.00 DPTH 144.50				
H4N2M7	ACRES 0.23				
	EAST-1275330 NRTH-0806791				
	DEED BOOK 1198 PG-260				
	FULL MARKET VALUE	619,780			
				183.-1-5.1	
6731	County Rd 20				00000000953
183.-1-5.1	240 Rural res		COUNTY TAXABLE VALUE	91,375	
Friendship Dairies Inc	Friendship 025001	73,600	TOWN TAXABLE VALUE	91,375	
Risk & Real Estate Dept	Gl 20	91,375	SCHOOL TAXABLE VALUE	91,375	
2365 Chemin de la Cote-de-Lies	House & 1/2 Up Hill		FD502 Friendship fire dist	91,375 TO	
St-Laurent, Quebec, Canada	ACRES 110.30				
H4N2M7	EAST-1275800 NRTH-0805517				
	FULL MARKET VALUE	105,029			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 81
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				183.-1-5.2	
	County Rd 20				00000000954
183.-1-5.2	710 Manufacture		TOWN XMPT 13500	88,581 88,581 88,581	
Friendship Dairies Inc	Friendship 025001	14,400	COUNTY TAXABLE VALUE	0	
Risk & Real Estate Dept	Gl 20	88,581	TOWN TAXABLE VALUE	0	
2365 Chemin de la Cote-de-Lies	Sewer Plant		SCHOOL TAXABLE VALUE	0	
St-Laurent, Quebec, Canada	ACRES 1.80		FD502 Friendship fire dist	0 TO	
H4N2M7	EAST-1275445 NRTH-0806303		88,581 EX		
	DEED BOOK 1000 PG-00324				
	FULL MARKET VALUE	101,817			
				183.-1-9	
6607	County Rd 20				00000000957
183.-1-9	311 Res vac land		COUNTY TAXABLE VALUE	38,500	
Friendship Dairies Inc	Friendship 025001	38,500	TOWN TAXABLE VALUE	38,500	
Risk & Real Estate Dept	20-21	38,500	SCHOOL TAXABLE VALUE	38,500	
2365 Chemin de la Cote-de-Lies	ACRES 50.10		FD502 Friendship fire dist	38,500 TO	
St-Laurent, Quebec, Canada	EAST-1276650 NRTH-0805997				
H4N2M7	DEED BOOK 1089 PG-246				
	FULL MARKET VALUE	44,253			
				183.-1-10.31	
	County Rd 20				00000000960
183.-1-10.31	322 Rural vac>10		COUNTY TAXABLE VALUE	80,500	
Friendship Dairies Inc	Friendship 025001	80,500	TOWN TAXABLE VALUE	80,500	
Risk & Real Estate Dept	Gl 20, 21	80,500	SCHOOL TAXABLE VALUE	80,500	
2365 Chemin de la Cote-de-Lies	ACRES 122.85		FD502 Friendship fire dist	80,500 TO	
St-Laurent, Quebec, Canada	EAST-1277709 NRTH-0806061				
H4N2M7	DEED BOOK 927 PG-00188				
	FULL MARKET VALUE	92,529			
				183.-1-28.1	
	Byrnes Hill Rd				00000000989
183.-1-28.1	322 Rural vac>10		COUNTY TAXABLE VALUE	70,300	
Friendship Dairies Inc	Friendship 025001	70,300	TOWN TAXABLE VALUE	70,300	
Risk & Real Estate Dept	Gl 19	70,300	SCHOOL TAXABLE VALUE	70,300	
2365 Chemin de la Cote-de-Lies	Top Of Hill		FD502 Friendship fire dist	70,300 TO	
St-Laurent, Quebec, Canada	ACRES 104.30				
H4N2M7	EAST-1276750 NRTH-0803067				
	FULL MARKET VALUE	80,805			
				183.-1-8	
	County Rd 20				00000000956
183.-1-8	331 Com vac w/im		COUNTY TAXABLE VALUE	35,500	
Friendship Dairies, Inc.	Friendship 025001	12,300	TOWN TAXABLE VALUE	35,500	
Risk & Real Estate Dept	Gl 20	35,500	SCHOOL TAXABLE VALUE	35,500	
2365 Chemin de la Cote-de-Lies	Inc Ac From		FD502 Friendship fire dist	35,500 TO	
St-Laurent, Quebec, Canada	Old Cty Hwy 20				
H4N2M7	ACRES 6.10				
	EAST-1275022 NRTH-0807492				
	DEED BOOK 2009 PG-37790				
	FULL MARKET VALUE	40,805			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 82
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
183.-1-39	6701 County Rd 20				00000001366
183.-1-39	311 Res vac land		COUNTY TAXABLE VALUE	900	
Friendship Dairies, Inc.	Friendship 025001	900	TOWN TAXABLE VALUE	900	
Risk & Real Estate Dept	Gl 20, 21	900	SCHOOL TAXABLE VALUE	900	
2365 Chemin de la Cote-de-Lies	old right of way		FD502 Friendship fire dist	900 TO	
St-Laurent, Quebec, Canada	new created parcel				
H4N2M7	ACRES 1.10				
	EAST-1274749 NRTH-0807095				
	DEED BOOK 1274 PG-124				
	FULL MARKET VALUE	1,034			
182.-1-24.1	County Rd 31				00000000374
182.-1-24.1	322 Rural vac>10		COUNTY TAXABLE VALUE	35,700	
Friendship Dairies, LLC	Friendship 025001	35,700	TOWN TAXABLE VALUE	35,700	
Risk & Real Estate Dept	Gl27-28	35,700	SCHOOL TAXABLE VALUE	35,700	
2365 Chemin de la Cote-De-Lies	Far West Of Plant		FD502 Friendship fire dist	35,700 TO	
St-Laurent, Quebec, Canada	ACRES 40.50				
H4N2M7	EAST-1273300 NRTH-0804947				
	DEED BOOK 679 PG-00050				
	FULL MARKET VALUE	41,034			
183.-1-2.2	County Rd 20				00000001425
183.-1-2.2	311 Res vac land		COUNTY TAXABLE VALUE	400	
Friendship Dairies, LLC	Friendship 025001	400	TOWN TAXABLE VALUE	400	
Risk & Real Estate Dept	Gl 20	400	SCHOOL TAXABLE VALUE	400	
2365 Chemin de la Cote-de-Lies	ACRES 0.50		FD502 Friendship fire dist	400 TO	
St-Laurent, Quebec, Canada	EAST-1274699 NRTH-0807155				
H4N2M7	DEED BOOK 2009 PG-36292				
	FULL MARKET VALUE	460			
196.-1-11	6118 County Rd 31				00000001200
196.-1-11	534 Social org.		REFOREST 47450	91,400 91,400 91,400	
Friendship Rod & Gun	Friendship 025001	127,200	COUNTY TAXABLE VALUE	63,500	
Club Inc	1-2	154,900	TOWN TAXABLE VALUE	63,500	
c/o Diane Foster Treasurer	ACRES 125.10		SCHOOL TAXABLE VALUE	63,500	
6263 Foster Road	EAST-1285171 NRTH-0796318		FD502 Friendship fire dist	154,900 TO	
Friendship, NY 14739	FULL MARKET VALUE	178,046			
182.12-2-53	11 Elm St				00000000769
182.12-2-53	210 1 Family Res		COUNTY TAXABLE VALUE	34,000	
Fries Gary	Friendship 025001	1,700	TOWN TAXABLE VALUE	34,000	
Fries John	Gl 36	34,000	SCHOOL TAXABLE VALUE	34,000	
9899 Shaffer Rd	Life Use Genevieve Clark		FD502 Friendship fire dist	34,000 TO	
PO Box 51	ACRES 0.18		LD501 Friendship light	34,000 TO	
Cuba, NY 14727	EAST-1270058 NRTH-0804337		RD501 Friendship refuse	34,000 TO	
	DEED BOOK 2024 PG-47835		SW501 Friendship sidewalk	34,000 TO	
	FULL MARKET VALUE	39,080			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 83
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	6888 N County Rd 20			183.5-1-1	00000001000
183.5-1-1	432 Gas station		COUNTY TAXABLE VALUE	14,800	
Frutiger Dustless Blasting	Friendship 025001	0	TOWN TAXABLE VALUE	14,800	
c/o Nathaniel Frutiger	Gl 28	14,800	SCHOOL TAXABLE VALUE	14,800	
6865 County Rd 31	ACRES 1.00		FD502 Friendship fire dist	14,800 TO	
Friendship, NY 14739	EAST-1272170 NRTH-0806467		SW501 Friendship sidewalk	14,800 TO	
	DEED BOOK 2016 PG-87231				
	FULL MARKET VALUE	17,011			
	20 E Main St			182.12-1-36.2	00000000676
182.12-1-36.2	210 1 Family Res		COUNTY TAXABLE VALUE	21,500	
Frutiger Glenn	Friendship 025001	1,200	TOWN TAXABLE VALUE	21,500	
Frutiger Nathaniel D	Gl 28	21,500	SCHOOL TAXABLE VALUE	21,500	
21 E Main St	ACRES 0.13		FD502 Friendship fire dist	21,500 TO	
Friendship, NY 14739	EAST-1270298 NRTH-0805020		LD501 Friendship light	21,500 TO	
	DEED BOOK 2024 PG-46896		RD501 Friendship refuse	21,500 TO	
	FULL MARKET VALUE	24,713	SW501 Friendship sidewalk	21,500 TO	
	21 E Main St			182.12-2-19	00000000735
182.12-2-19	210 1 Family Res		ENH STAR 41834	0 0	83,190
Frutiger Glenn K	Friendship 025001	7,100	COUNTY TAXABLE VALUE	90,750	
Frutiger Marlayna M	Gl 28	90,750	TOWN TAXABLE VALUE	90,750	
21 E Main St	ACRES 0.75		SCHOOL TAXABLE VALUE	7,560	
PO Box 86	EAST-1270503 NRTH-0804759		FD502 Friendship fire dist	90,750 TO	
Friendship, NY 14739	DEED BOOK 1053 PG-313		LD501 Friendship light	90,750 TO	
	FULL MARKET VALUE	104,310	RD501 Friendship refuse	90,750 TO	
			SW501 Friendship sidewalk	90,750 TO	
	6865 County Rd 31			182.-1-55.2	00000000414
182.-1-55.2	210 1 Family Res		COUNTY TAXABLE VALUE	91,300	
Frutiger Nathaniel D	Friendship 025001	14,200	TOWN TAXABLE VALUE	91,300	
Frutiger Megen E	Gl 27	91,300	SCHOOL TAXABLE VALUE	91,300	
6865 County Rd 31	ACRES 4.75		FD502 Friendship fire dist	91,300 TO	
Friendship, NY 14739	EAST-1272610 NRTH-0803837				
	DEED BOOK 2018 PG-10059				
	FULL MARKET VALUE	104,943			
	5366 Maple Grove Rd			169.-1-4.42	00000000000
169.-1-4.42	314 Rural vac<10		COUNTY TAXABLE VALUE	17,500	
Fuller Casey	Friendship 025001	17,500	TOWN TAXABLE VALUE	17,500	
Fuller Kassandra	ACRES 9.90	17,500	SCHOOL TAXABLE VALUE	17,500	
4166 State Rt 19 S	EAST-1268191 NRTH-0815571		FD502 Friendship fire dist	17,500 TO	
Belmont, NY 14813	DEED BOOK 2024 PG-52461				
	FULL MARKET VALUE	20,115			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
195.-1-41	4406 State Route 275					ACCOUNT NO. 00000001115
195.-1-41	210 1 Family Res		ENH STAR 41834	0	0	69,500
Fuller Catherine	Friendship 025001	15,900	COUNTY TAXABLE VALUE	69,500		
4406 State Route 275	Gl 34	69,500	TOWN TAXABLE VALUE	69,500		
Friendship, NY 14739	ACRES 6.15		SCHOOL TAXABLE VALUE	0		
	EAST-1267600 NRTH-0798657		FD502 Friendship fire dist	69,500 TO		
	DEED BOOK 947 PG-00054					
	FULL MARKET VALUE	79,885				
195.-1-65	Pennsylvania Ave					ACCOUNT NO. 00000001138
195.-1-65	314 Rural vac<10		COUNTY TAXABLE VALUE	100		
Fuller Catherine	Friendship 025001	100	TOWN TAXABLE VALUE	100		
4406 State Route 275	Gl 34	100	SCHOOL TAXABLE VALUE	100		
Friendship, NY 14739	FRNT 0.40 DPTH 1.00		FD502 Friendship fire dist	100 TO		
	ACRES 0.09					
	EAST-1267160 NRTH-0798567					
	DEED BOOK 947 PG-00054					
	FULL MARKET VALUE	115				
155.-1-1.22	6071 Black Creek Rd					ACCOUNT NO. 00000001411
155.-1-1.22	210 1 Family Res		VET COM CT 41131	9,400	9,400	0
Fuller Robert A	Friendship 025001	17,100	VET COM S 41134	0	0	18,925
6071 Grouse Ridge Rd	Gl 64	75,700	COUNTY TAXABLE VALUE	66,300		
Friendship, NY 14739	Land Access In Belfast		TOWN TAXABLE VALUE	66,300		
	ACRES 9.50		SCHOOL TAXABLE VALUE	56,775		
	EAST-1254510 NRTH-0823607		FD502 Friendship fire dist	75,700 TO		
	DEED BOOK 2019 PG-646					
	FULL MARKET VALUE	87,011				
195.19-1-16	4069 W State Rte 275					ACCOUNT NO. 00000001154
195.19-1-16	210 1 Family Res		COUNTY TAXABLE VALUE	59,700		
Gadley Chelsea E	Friendship 025001	5,700	TOWN TAXABLE VALUE	59,700		
4069 State Rte 275	Gl 33	59,700	SCHOOL TAXABLE VALUE	59,700		
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	59,700 TO		
	EAST-1267820 NRTH-0793097					
	DEED BOOK 2019 PG-2440					
	FULL MARKET VALUE	68,621				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 85
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-50	56 E Main St				00000000690
182.12-1-50	210 1 Family Res		STAR B 41854	0 0	28,200
Gaeta Justin A	Friendship 025001	3,600	COUNTY TAXABLE VALUE	63,200	
Stewart Chiffon M	Gl 28	63,200	TOWN TAXABLE VALUE	63,200	
56 E Main St	ACRES 0.38 BANK CORELG		SCHOOL TAXABLE VALUE	35,000	
Friendship, NY 14739	EAST-1271105 NRTH-0805608		FD502 Friendship fire dist	63,200 TO	
	DEED BOOK 1469 PG-27		LD501 Friendship light	63,200 TO	
	FULL MARKET VALUE	72,644	RD501 Friendship refuse	63,200 TO	
			SW501 Friendship sidewalk	63,200 TO	
195.19-1-7	4120 County Rd 1				00000001145
195.19-1-7	210 1 Family Res		STAR B 41854	0 0	28,200
Gaeta Sarah M	Friendship 025001	6,000	COUNTY TAXABLE VALUE	47,800	
Taylor Charles R	Gl 33	47,800	TOWN TAXABLE VALUE	47,800	
4120 Fifth Ave	ACRES 0.63		SCHOOL TAXABLE VALUE	19,600	
Friendship, NY 14739	EAST-1267060 NRTH-0793977		FD502 Friendship fire dist	47,800 TO	
	DEED BOOK 1494 PG-57				
	FULL MARKET VALUE	54,943			
182.-1-1.212	4769 Castle Garden Rd				00000001523
182.-1-1.212	270 Mfg housing		STAR B 41854	0 0	22,200
Gaines Robert E	Friendship 025001	11,100	COUNTY TAXABLE VALUE	22,200	
White Alice	ACRES 2.30	22,200	TOWN TAXABLE VALUE	22,200	
c/o Margaret Nickerson	EAST-1265852 NRTH-0804349		SCHOOL TAXABLE VALUE	0	
28 Main St	DEED BOOK 2020 PG-10422				
Dansville, NY 14437-1710	FULL MARKET VALUE	25,517			
195.-1-39	4430 State Route 275				00000001113
195.-1-39	210 1 Family Res		COUNTY TAXABLE VALUE	39,000	
Galatio Thomas	Friendship 025001	10,100	TOWN TAXABLE VALUE	39,000	
6196 State Route 305	Gl 34	39,000	SCHOOL TAXABLE VALUE	39,000	
Black Creek, NY 14714	ACRES 1.50		FD502 Friendship fire dist	39,000 TO	
	EAST-1267419 NRTH-0799278				
	DEED BOOK 2025 PG-55050				
	FULL MARKET VALUE	44,828			
196.-1-29./2	4317 Moss Brook Rd				
196.-1-29./2	270 Mfg housing		STAR B 41854	0 0	28,200
Gardner Melissa	Friendship 025001	12,500	COUNTY TAXABLE VALUE	83,000	
Reiss Kenneth G	Part Of Parcel 196.-1-29	83,000	TOWN TAXABLE VALUE	83,000	
63 Wolf Run Rd	land contract Gardner		SCHOOL TAXABLE VALUE	54,800	
Cuba, NY 14727	ACRES 5.41		FD502 Friendship fire dist	83,000 TO	
	EAST-0628080 NRTH-0797400				
	FULL MARKET VALUE	95,402			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 86
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	48 Pennsylvania Ave			182.19-1-16.1	00000000933
182.19-1-16.1	210 1 Family Res		COUNTY TAXABLE VALUE	95,000	
Garis Kristin L	Friendship 025001	25,100	TOWN TAXABLE VALUE	95,000	
48 Pennsylvania Ave	Gl34-42	95,000	SCHOOL TAXABLE VALUE	95,000	
Friendship, NY 14739	inclds 182.-1-38		FD502 Friendship fire dist	95,000 TO	
	ACRES 14.80		LD501 Friendship light	95,000 TO	
	EAST-1266810 NRTH-0800297		RD501 Friendship refuse	95,000 TO	
	DEED BOOK 1248 PG-167		SW501 Friendship sidewalk	95,000 TO	
	FULL MARKET VALUE	109,195			
	16 High St			182.8-1-6	00000000508
182.8-1-6	220 2 Family Res		COUNTY TAXABLE VALUE	61,200	
Garmong Jerry L	Friendship 025001	3,600	TOWN TAXABLE VALUE	61,200	
16 High St	Gl 36	61,200	SCHOOL TAXABLE VALUE	61,200	
PO Box 363	ACRES 0.38		FD502 Friendship fire dist	61,200 TO	
Friendship, NY 14739	EAST-1270192 NRTH-0805595		LD501 Friendship light	61,200 TO	
	DEED BOOK 1042 PG-330		RD501 Friendship refuse	61,200 TO	
	FULL MARKET VALUE	70,345	SW501 Friendship sidewalk	61,200 TO	
	20 High St			182.8-1-4	00000000506
182.8-1-4	210 1 Family Res		ENH STAR 41834	0 0 63,000	
Garmong Terri L	Friendship 025001	7,100	COUNTY TAXABLE VALUE	63,000	
20 High St	Gl 36	63,000	TOWN TAXABLE VALUE	63,000	
PO Box 238	ACRES 0.75		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1270347 NRTH-0805662		FD502 Friendship fire dist	63,000 TO	
	DEED BOOK 1120 PG-166		LD501 Friendship light	63,000 TO	
	FULL MARKET VALUE	72,414	RD501 Friendship refuse	63,000 TO	
			SW501 Friendship sidewalk	63,000 TO	
	7216 N Branch Rd			169.-1-31	00000000238
169.-1-31	270 Mfg housing		STAR B 41854	0 0 28,200	
Gaylord Christian R	Friendship 025001	3,200	COUNTY TAXABLE VALUE	30,200	
Riess Kennith	Gl 44	30,200	TOWN TAXABLE VALUE	30,200	
63 Wolf Run Rd	ACRES 0.45		SCHOOL TAXABLE VALUE	2,000	
Cuba, NY 14727	EAST-1265956 NRTH-0807698		FD502 Friendship fire dist	30,200 TO	
	DEED BOOK 1163 PG-178				
	FULL MARKET VALUE	34,713			
	7745 N Branch Rd			168.-1-14.4	00000000164
168.-1-14.4	210 1 Family Res		COUNTY TAXABLE VALUE	95,000	
Gearman Rebecca	Friendship 025001	11,500	TOWN TAXABLE VALUE	95,000	
7745 N Branch Rd	Gl 53-61	95,000	SCHOOL TAXABLE VALUE	95,000	
Friendship, NY 14739	ACRES 4.60 BANK CORELG		FD502 Friendship fire dist	95,000 TO	
	EAST-1257721 NRTH-0810630				
	DEED BOOK 2024 PG-47249				
	FULL MARKET VALUE	109,195			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 87
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	4431 Hartigan Rd				00000001229
196.-1-31	260 Seasonal res		COUNTY TAXABLE VALUE	59,700	
Geary Daniel J Brian J & Paul	Friendship 025001	17,000	TOWN TAXABLE VALUE	59,700	
46 Calla Way	Gl 18	59,700	SCHOOL TAXABLE VALUE	59,700	
Cheektowaga, NY 14225	ACRES 9.40		FD502 Friendship fire dist	59,700 TO	
	EAST-1278070 NRTH-0798157				
	DEED BOOK 2013 PG-66448				
	FULL MARKET VALUE	68,621			
	4480 Hartigan Rd				00000001182
196.-1-2.1	314 Rural vac<10		COUNTY TAXABLE VALUE	17,200	
Geary Paul M	Friendship 025001	17,200	TOWN TAXABLE VALUE	17,200	
Geary Stephanie R	GL 18	17,200	SCHOOL TAXABLE VALUE	17,200	
339 Hampton Blvd	ACRES 9.60		FD502 Friendship fire dist	17,200 TO	
Rochester, NY 14612	EAST-1278080 NRTH-0798710				
	DEED BOOK 2019 PG-4362				
	FULL MARKET VALUE	19,770			
	4134 E County Rd 1				00000001143
195.19-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	37,200	
Geffers Lance	Friendship 025001	4,800	TOWN TAXABLE VALUE	37,200	
4134 E County Rd 1	Gl 33	37,200	SCHOOL TAXABLE VALUE	37,200	
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	37,200 TO	
	EAST-1266992 NRTH-0794161				
	DEED BOOK 2026 PG-64427				
	FULL MARKET VALUE	42,759			
	6871 County Rd 20				00000001014
183.5-1-14	210 1 Family Res		COUNTY TAXABLE VALUE	105,200	
Geisel Alice S	Friendship 025001	14,500	TOWN TAXABLE VALUE	105,200	
Alice S. Geisel Family Revocab	Gl 28	105,200	SCHOOL TAXABLE VALUE	105,200	
6871 County Rd 20	ACRES 7.10		FD502 Friendship fire dist	105,200 TO	
Friendship, NY 14739	EAST-1272508 NRTH-0805719		SW501 Friendship sidewalk	105,200 TO	
	DEED BOOK 2024 PG-49458				
	FULL MARKET VALUE	120,920			
	State Route 275 St				00000000428
182.-1-77.1	314 Rural vac<10		COUNTY TAXABLE VALUE	4,200	
Genesee Valley Improvement Cor	Friendship 025001	4,200	TOWN TAXABLE VALUE	4,200	
84 Schuyler St	ACRES 0.60	4,200	SCHOOL TAXABLE VALUE	4,200	
Belmont, NY 14813	EAST-1266762 NRTH-0801404		FD502 Friendship fire dist	4,200 TO	
	FULL MARKET VALUE	4,828			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 88
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.19-1-2.1	
	17 Pennsylvania Ave				00000000921
182.19-1-2.1	411 Apartment		COUNTY TAXABLE VALUE	123,400	
Genesee Valley Imprvmnt Corp	Friendship 025001	8,600	TOWN TAXABLE VALUE	123,400	
84 Schuyler Rd	Gl 35	123,400	SCHOOL TAXABLE VALUE	123,400	
PO Box 573	ACRES 0.90		FD502 Friendship fire dist	123,400 TO	
Belmont, NY 14813	EAST-1267170 NRTH-0801987		LD501 Friendship light	123,400 TO	
	DEED BOOK 1083 PG-311		RD501 Friendship refuse	123,400 TO	
	FULL MARKET VALUE	141,839	SW501 Friendship sidewalk	123,400 TO	
				182.15-1-54	
	122 S Main St				00000000864
182.15-1-54	220 2 Family Res		COUNTY TAXABLE VALUE	43,400	
Genesis Contracting and Rental	Friendship 025001	7,000	TOWN TAXABLE VALUE	43,400	
122 S Main St	Gl 36	43,400	SCHOOL TAXABLE VALUE	43,400	
Friendship, NY 14739	ACRES 0.74		FD502 Friendship fire dist	43,400 TO	
	EAST-1267195 NRTH-0802895		LD501 Friendship light	43,400 TO	
	DEED BOOK 2025 PG-57273		RD501 Friendship refuse	43,400 TO	
	FULL MARKET VALUE	49,885	SW501 Friendship sidewalk	43,400 TO	
				182.19-1-7	
	27 Pennsylvania Ave				00000000924
182.19-1-7	210 1 Family Res		COUNTY TAXABLE VALUE	56,100	
Giles Benjamin	Friendship 025001	9,600	TOWN TAXABLE VALUE	56,100	
Giles Regina M	Gl 35	56,100	SCHOOL TAXABLE VALUE	56,100	
27 Pennsylvania Ave	ACRES 1.10		FD502 Friendship fire dist	56,100 TO	
Friendship, NY 14739	EAST-1267260 NRTH-0801405		LD501 Friendship light	56,100 TO	
	DEED BOOK 2015 PG-78665		RD501 Friendship refuse	56,100 TO	
	FULL MARKET VALUE	64,483	SW501 Friendship sidewalk	56,100 TO	
				157.-1-3.1	
	6129 Hess Rd				00000000100
157.-1-3.1	260 Seasonal res		COUNTY TAXABLE VALUE	70,600	
Gilliland Bruce F	genesee Valley 023202	57,800	TOWN TAXABLE VALUE	70,600	
Gilliland Jane A	Gl 16	70,600	SCHOOL TAXABLE VALUE	70,600	
6129 Hess Rd	ACRES 50.00		FD502 Friendship fire dist	70,600 TO	
Belmont, NY 14813	EAST-1281670 NRTH-0823198				
	DEED BOOK 2016 PG-82343				
	FULL MARKET VALUE	81,149			
				157.-1-32.1	
	6129 Hess Rd				00000000137
157.-1-32.1	240 Rural res		COUNTY TAXABLE VALUE	148,300	
Gilliland Bruce F	genesee Valley 023202	87,700	TOWN TAXABLE VALUE	148,300	
Gilliland Jane A	8-16	148,300	SCHOOL TAXABLE VALUE	148,300	
6129 Hess Rd	ACRES 80.90		FD502 Friendship fire dist	148,300 TO	
Belmont, NY 14813	EAST-1283479 NRTH-0822024				
	DEED BOOK 1714 PG-311				
	FULL MARKET VALUE	170,460			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 89
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	18 Pinnacle Hl Rd			182.8-1-1.3	00000000504
182.8-1-1.3	270 Mfg housing		ENH STAR 41834	0 0	25,100
Glasspoole Jerald R	Friendship 025001	11,300	COUNTY TAXABLE VALUE	25,100	
18 Pinnacle Hl Rd Bx 250A	Gl 36, 28	25,100	TOWN TAXABLE VALUE	25,100	
Friendship, NY 14739	ACRES 2.40		SCHOOL TAXABLE VALUE	0	
	EAST-1270656 NRTH-0806377		FD502 Friendship fire dist	25,100 TO	
	DEED BOOK 1056 PG-75		LD501 Friendship light	25,100 TO	
	FULL MARKET VALUE	28,851	RD501 Friendship refuse	25,100 TO	
			SW501 Friendship sidewalk	25,100 TO	
	36 Queen Ann St			182.7-1-56.2	00000000496
182.7-1-56.2	210 1 Family Res		STAR B 41854	0 0	28,200
Glover Aimee L	Friendship 025001	10,000	COUNTY TAXABLE VALUE	53,900	
PO Box 22	Gl 36	53,900	TOWN TAXABLE VALUE	53,900	
Friendship, NY 14739	Inc. 182.7-1-56.11		SCHOOL TAXABLE VALUE	25,700	
	ACRES 1.40		FD502 Friendship fire dist	53,900 TO	
	EAST-1268492 NRTH-0806485		LD501 Friendship light	53,900 TO	
	DEED BOOK 1524 PG-185		RD501 Friendship refuse	53,900 TO	
	FULL MARKET VALUE	61,954	SW501 Friendship sidewalk	53,900 TO	
	30 E Water St			182.12-1-13.1	00000000653
182.12-1-13.1	210 1 Family Res		COUNTY TAXABLE VALUE	60,400	
Glover Brett A	Friendship 025001	6,400	TOWN TAXABLE VALUE	60,400	
30 E Water St	Gl 28	60,400	SCHOOL TAXABLE VALUE	60,400	
Friendship, NY 14739	ACRES 0.67		FD502 Friendship fire dist	60,400 TO	
	EAST-1271450 NRTH-0804417		LD501 Friendship light	60,400 TO	
	DEED BOOK 2015 PG-78725		RD501 Friendship refuse	60,400 TO	
	FULL MARKET VALUE	69,425	SW501 Friendship sidewalk	60,400 TO	
	32 E Water St			182.12-1-13.21	00000000654
182.12-1-13.21	311 Res vac land		COUNTY TAXABLE VALUE	300	
Glover Brett A	Friendship 025001	300	TOWN TAXABLE VALUE	300	
30 E Water St	Gl 28	300	SCHOOL TAXABLE VALUE	300	
Friendship, NY 14739	FRNT 30.00 DPTH 50.00		FD502 Friendship fire dist	300 TO	
	EAST-1271370 NRTH-0804337		LD501 Friendship light	300 TO	
	DEED BOOK 2016 PG-84116		RD501 Friendship refuse	300 TO	
	FULL MARKET VALUE	345	SW501 Friendship sidewalk	300 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
	7565 N Branch Rd			168.-1-11.92	00000001506
168.-1-11.92	240 Rural res		COUNTY TAXABLE VALUE	85,200	
Goff James	Friendship 025001	27,600	TOWN TAXABLE VALUE	85,200	
Goff-Reppenhagan Kelly	ACRES 19.80	85,200	SCHOOL TAXABLE VALUE	85,200	
7565 N Branch Rd	EAST-1260968 NRTH-0880520		FD502 Friendship fire dist	85,200 TO	
Friendship, NY 14739	DEED BOOK 2019 PG-5579				
	FULL MARKET VALUE	97,931			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 90
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-45	4286 State Route 275						00000001120
195.-1-45	270 Mfg housing		ENH STAR 41834	0	0		13,800
Golden Bruce A	Friendship 025001	3,000	COUNTY TAXABLE VALUE	13,800			
4286 State Route 275	Gl 34	13,800	TOWN TAXABLE VALUE	13,800			
Friendship, NY 14739	ACRES 0.32		SCHOOL TAXABLE VALUE		0		
	EAST-1267056 NRTH-0796616		FD502 Friendship fire dist		13,800 TO		
	DEED BOOK 2011 PG-51038						
	FULL MARKET VALUE	15,862					
182.11-2-36	27 Maple Ave						00000000610
182.11-2-36	210 1 Family Res		VET WAR CT 41121	5,640	5,640		0
Golden David P	Friendship 025001	3,600	VET WAR S 41124	0	0		10,695
Golden Sandra	Gl 36	71,300	STAR B 41854	0	0		28,200
27 Maple Ave	ACRES 0.38		COUNTY TAXABLE VALUE	65,660			
PO Box 143	EAST-1268723 NRTH-0804931		TOWN TAXABLE VALUE	65,660			
Friendship, NY 14739	DEED BOOK 914 PG-00205		SCHOOL TAXABLE VALUE	32,405			
	FULL MARKET VALUE	81,954	FD502 Friendship fire dist		71,300 TO		
			LD501 Friendship light		71,300 TO		
			RD501 Friendship refuse		71,300 TO		
			SW501 Friendship sidewalk		71,300 TO		
195.-1-30.2	4217 State Route 275						00000001103
195.-1-30.2	270 Mfg housing		COUNTY TAXABLE VALUE	25,600			
Golden Jadyn	Friendship 025001	6,800	TOWN TAXABLE VALUE	25,600			
4217 State Route 275	Gl 41	25,600	SCHOOL TAXABLE VALUE	25,600			
Friendship, NY 14739	ACRES 0.72		FD502 Friendship fire dist		25,600 TO		
	EAST-1266508 NRTH-0795480						
	DEED BOOK 2024 PG-49613						
	FULL MARKET VALUE	29,425					
182.11-2-34	17 E Elmwood Ave						00000000608
182.11-2-34	210 1 Family Res		COUNTY TAXABLE VALUE	45,900			
Golden Scott	Friendship 025001	1,200	TOWN TAXABLE VALUE	45,900			
4092 State Route 275	Gl 36	45,900	SCHOOL TAXABLE VALUE	45,900			
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist		45,900 TO		
	EAST-1268716 NRTH-0804676		LD501 Friendship light		45,900 TO		
	DEED BOOK 2015 PG-76750		RD501 Friendship refuse		45,900 TO		
	FULL MARKET VALUE	52,759	SW501 Friendship sidewalk		45,900 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 91
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.11-2-69.1	26 Maple Ave					ACCOUNT NO. 00000000639
Golden Scott	311 Res vac land Friendship 025001	1,000	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	1,000 1,000	1,000	1,000
4092 State Route 275 Friendship, NY 14739	Gl 36 ACRES 0.10 EAST-1268780 NRTH-0804678 DEED BOOK 2015 PG-76749 FULL MARKET VALUE	1,000 1,149	SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	1,000 1,000 TO 1,000 TO 1,000 TO 1,000 TO	1,000	1,000
195.19-1-14	4092 State Route 275					ACCOUNT NO. 00000001152
Golden Scott D	210 1 Family Res Friendship 025001	9,500	VET COM CT 41131 VET COM S 41134	9,400 0	9,400 0	0 24,200
4092 State Rte 275 Friendship, NY 14739	Gl 33 ACRES 1.00 EAST-1267840 NRTH-0793617 DEED BOOK 1232 PG-77 FULL MARKET VALUE	96,800 111,264	STAR B 41854 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 87,400 87,400 44,400 96,800 TO	0	28,200
183.-1-23.3	6533 S County Rd 31					ACCOUNT NO. 00000001458
Gonzalez Edgardo N	260 Seasonal res Friendship 025001	13,700	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	36,200 36,200	36,200	36,200
203 Woodsmoke Ln Rochester, NY 14612	ACRES 6.40 EAST-1277664 NRTH-0801290 DEED BOOK 2023 PG-41023 FULL MARKET VALUE	36,200 41,609	SCHOOL TAXABLE VALUE FD502 Friendship fire dist	36,200 36,200 TO		
181.-1-10.42	7697 County Rd 20					ACCOUNT NO. 00000001445
Goodliff Bradley K	210 1 Family Res Friendship 025001	10,500	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	74,900 74,900	74,900	74,900
7697 County Rd 20 PO Box 43 Friendship, NY 14739	Gl51 ACRES 3.80 EAST-1259000 NRTH-0802067 DEED BOOK 2011 PG-46864 FULL MARKET VALUE	74,900 86,092	SCHOOL TAXABLE VALUE FD502 Friendship fire dist	74,900 74,900 TO		
195.-1-33.21	4409 W State Route 275					ACCOUNT NO. 00000001370
Goodridge Jada	210 1 Family Res Friendship 025001	11,100	STAR B 41854 COUNTY TAXABLE VALUE	0 89,000	0 89,000	28,200 89,000
5484 County Rd 48 Belmont, NY 14813	34-42 ACRES 2.30 EAST-1266850 NRTH-0798917 DEED BOOK 2015 PG-78332 FULL MARKET VALUE	89,000 102,299	TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	89,000 60,800 89,000 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 92
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-49	19 Linwood Ave				00000000491
182.7-1-49	270 Mfg housing		COUNTY TAXABLE VALUE	16,900	
Gordon Jakobe D	Friendship 025001	5,200	TOWN TAXABLE VALUE	16,900	
5265 State Route 19N	Gl 36	16,900	SCHOOL TAXABLE VALUE	16,900	
Belmont, NY 14813	ACRES 0.55		FD502 Friendship fire dist	16,900 TO	
	EAST-1268294 NRTH-0805623		LD501 Friendship light	16,900 TO	
	DEED BOOK 2023 PG-45528		RD501 Friendship refuse	16,900 TO	
	FULL MARKET VALUE	19,425	SW501 Friendship sidewalk	16,900 TO	
170.-1-7.2	5240 Pigtail Rd				00000000266
170.-1-7.2	314 Rural vac<10		COUNTY TAXABLE VALUE	2,000	
Gorman David J Jr	Friendship 025001	2,000	TOWN TAXABLE VALUE	2,000	
5244 Pigtail Rd	Gl21	2,000	SCHOOL TAXABLE VALUE	2,000	
Friendship, NY 14739	ACRES 0.29		FD502 Friendship fire dist	2,000 TO	
	EAST-1277433 NRTH-0811973				
	DEED BOOK 2016 PG-84527				
	FULL MARKET VALUE	2,299			
170.-1-49	5244 Pigtail Rd				00000000315
170.-1-49	210 1 Family Res		STAR B 41854	0	0 28,200
Gorman David J Jr	Friendship 025001	2,800	COUNTY TAXABLE VALUE	28,900	
Gorman Jennifer L	Gl 21	28,900	TOWN TAXABLE VALUE	28,900	
5244 Pigtail Rd	ACRES 0.40		SCHOOL TAXABLE VALUE	700	
Friendship, NY 14739	EAST-1277318 NRTH-0812293		FD502 Friendship fire dist	28,900 TO	
	DEED BOOK 2010 PG-44129				
	FULL MARKET VALUE	33,218			
195.-1-10.14	4297 Blouvet Rd				00000001469
195.-1-10.14	314 Rural vac<10		COUNTY TAXABLE VALUE	14,200	
Gorman Kathleen M	Friendship 025001	14,200	TOWN TAXABLE VALUE	14,200	
23 Celtic Place	Lots 3 & 4	14,200	SCHOOL TAXABLE VALUE	14,200	
Buffalo, NY 14208	ACRES 6.90		FD502 Friendship fire dist	14,200 TO	
	EAST-1273251 NRTH-0796974				
	DEED BOOK 2023 PG-44790				
	FULL MARKET VALUE	16,322			
155.-1-10.2	Springbrook Rd				00000001284
155.-1-10.2	322 Rural vac>10		COUNTY TAXABLE VALUE	45,700	
Gorski Anthony E	Friendship 025001	45,700	TOWN TAXABLE VALUE	45,700	
Tyrakowski Richard	Gl 63	45,700	SCHOOL TAXABLE VALUE	45,700	
192 Westwood Rd	ACRES 43.90		FD502 Friendship fire dist	45,700 TO	
Lancaster, NY 14086	EAST-1255510 NRTH-0816417				
	DEED BOOK 2014 PG-71177				
	FULL MARKET VALUE	52,529			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	W Hess Rd				00000000114
157.-1-10.2	314 Rural vac<10		COUNTY TAXABLE VALUE	6,400	
Goss Dennis	genesee Valley 023202	6,400	TOWN TAXABLE VALUE	6,400	
20552 Harborview Dr	Gl 8	6,400	SCHOOL TAXABLE VALUE	6,400	
Cornelius, NC 28031	Includes Row		FD502 Friendship fire dist	6,400 TO	
	ACRES 0.91				
	EAST-1285050 NRTH-0818945				
	DEED BOOK 2014 PG-68039				
	FULL MARKET VALUE	7,356			
	N County Rd 20				00000001372
157.-1-19.14	260 Seasonal res		COUNTY TAXABLE VALUE	253,100	
Goss Dennis	genesee Valley 023202	104,400	TOWN TAXABLE VALUE	253,100	
20552 Haborview Dr	7-15	253,100	SCHOOL TAXABLE VALUE	253,100	
Cornelius, NC 28031	ACRES 98.50		FD502 Friendship fire dist	253,100 TO	
	EAST-1283079 NRTH-0817513				
	DEED BOOK 2014 PG-68039				
	FULL MARKET VALUE	290,920			
	5905 Chamberlain Rd				00000001476
155.-1-2.4	260 Seasonal res		COUNTY TAXABLE VALUE	56,400	
Grant Jeffrey D	Friendship 025001	14,100	TOWN TAXABLE VALUE	56,400	
Grant Kathryn A	ACRES 6.80	56,400	SCHOOL TAXABLE VALUE	56,400	
96 Columbus Ave	EAST-1256477 NRTH-0823621		FD502 Friendship fire dist	56,400 TO	
Buffalo, NY 14220	DEED BOOK 2017 PG-91772				
	FULL MARKET VALUE	64,828			
	6668 County Rd 20				00000000993
183.-1-31.1	210 1 Family Res		COUNTY TAXABLE VALUE	46,000	
Green Gordan H	Friendship 025001	7,000	TOWN TAXABLE VALUE	46,000	
34 Medbury Ave	Gl 20	46,000	SCHOOL TAXABLE VALUE	46,000	
Cuba, NY 14727	ACRES 1.00		FD502 Friendship fire dist	46,000 TO	
	EAST-1275543 NRTH-0807542				
	DEED BOOK 2020 PG-10074				
	FULL MARKET VALUE	52,874			
	7462 County Rd 20				00000000396
182.-1-41.2	240 Rural res		STAR B 41854	0 0	28,200
Green Lance	Friendship 025001	12,800	COUNTY TAXABLE VALUE	62,300	
7462 County Rd 20	Gl 43	62,300	TOWN TAXABLE VALUE	62,300	
Friendship, NY 14739	ACRES 3.60		SCHOOL TAXABLE VALUE	34,100	
	EAST-1263332 NRTH-0802329		FD502 Friendship fire dist	62,300 TO	
	DEED BOOK 2010 PG-45537				
	FULL MARKET VALUE	71,609			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 94
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.16-1-33	
	6 South St				00000000901
182.16-1-33	210 1 Family Res		ENH STAR 41834	0 0	38,000
Green Michael	Friendship 025001	3,400	COUNTY TAXABLE VALUE	38,000	
Green Stacy A	Gl 35	38,000	TOWN TAXABLE VALUE	38,000	
6 South St	ACRES 0.36		SCHOOL TAXABLE VALUE	0	
PO Box 182	EAST-1270520 NRTH-0803557		FD502 Friendship fire dist	38,000 TO	
Friendship, NY 14739	DEED BOOK 1405 PG-344		LD501 Friendship light	38,000 TO	
	FULL MARKET VALUE	43,678	RD501 Friendship refuse	38,000 TO	
			SW501 Friendship sidewalk	38,000 TO	
				183.-1-38	
	Byrnes Hill Rd				00000000999
183.-1-38	322 Rural vac>10		COUNTY TAXABLE VALUE	48,600	
Green Stacy	Friendship 025001	48,600	TOWN TAXABLE VALUE	48,600	
5952 Cemetery Hill Rd	Gl 4	48,600	SCHOOL TAXABLE VALUE	48,600	
Friendship, NY 14739	ACRES 40.80		FD502 Friendship fire dist	48,600 TO	
	EAST-1285680 NRTH-0807157				
	DEED BOOK 1326 PG-20				
	FULL MARKET VALUE	55,862			
				195.-1-20.1	
	4053 Herrick Rd				00000001091
195.-1-20.1	210 1 Family Res		ENH STAR 41834	0 0	49,700
Green Stephen F	Friendship 025001	16,800	COUNTY TAXABLE VALUE	49,700	
Green Pamela	Gl 41	49,700	TOWN TAXABLE VALUE	49,700	
4053 Herrick Rd	ACRES 9.20		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1265778 NRTH-0792882		FD502 Friendship fire dist	49,700 TO	
	DEED BOOK 1085 PG-36				
	FULL MARKET VALUE	57,126			
				182.16-1-51	
	9 South St				00000000919
182.16-1-51	210 1 Family Res		COUNTY TAXABLE VALUE	70,100	
Greene Carl	Friendship 025001	1,100	TOWN TAXABLE VALUE	70,100	
Greene Carl D Jr	Gl 35	70,100	SCHOOL TAXABLE VALUE	70,100	
9 South St	ACRES 0.12		FD502 Friendship fire dist	70,100 TO	
Friendship, NY 14739	EAST-1270314 NRTH-0803642		LD501 Friendship light	70,100 TO	
	DEED BOOK 2023 PG-45568		RD501 Friendship refuse	70,100 TO	
	FULL MARKET VALUE	80,575	SW501 Friendship sidewalk	70,100 TO	
				183.-1-22.1	
	6520 County Rd 31				00000000980
183.-1-22.1	210 1 Family Res		STAR B 41854	0 0	28,200
Greene Carl D Sr.	Friendship 025001	8,400	COUNTY TAXABLE VALUE	47,400	
Greene Michelle E	Gl 11-19	47,400	TOWN TAXABLE VALUE	47,400	
6520 County Rd 31	ACRES 2.13		SCHOOL TAXABLE VALUE	19,200	
Friendship, NY 14739	EAST-1278165 NRTH-0801560		FD502 Friendship fire dist	47,400 TO	
	DEED BOOK 2009 PG-37607				
	FULL MARKET VALUE	54,483			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 95
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
	6920 N County Rd 31					00000000648
182.12-1-8	210 1 Family Res		VET DIS CT 41141	18,800	18,800	0
Greene John F	Friendship 025001	13,500	VET DIS S 41144	0	0	60,640
6920 County Rd 31	Gl 28	151,600	CW_10_VET/ 41151	3,760	0	0
Friendship, NY 14739	ACRES 4.20 BANK CORELG		COUNTY TAXABLE VALUE	129,040		
	EAST-1272567 NRTH-0804612		TOWN TAXABLE VALUE	132,800		
	DEED BOOK 2020 PG-9525		SCHOOL TAXABLE VALUE	90,960		
	FULL MARKET VALUE	174,253	FD502 Friendship fire dist	151,600 TO		
			LD501 Friendship light	151,600 TO		
			RD501 Friendship refuse	151,600 TO		
			SW501 Friendship sidewalk	151,600 TO		
	7262 N Branch Rd					00000000239
169.-1-32	210 1 Family Res		ENH STAR 41834	0	0	24,400
Greenman Bertha	Friendship 025001	7,100	COUNTY TAXABLE VALUE	24,400		
7262 N Branch Rd	Gl 44	24,400	TOWN TAXABLE VALUE	24,400		
Friendship, NY 14739	life use Bertha Greenman		SCHOOL TAXABLE VALUE	0		
	ACRES 1.10		FD502 Friendship fire dist	24,400 TO		
	EAST-1265529 NRTH-0808039					
	DEED BOOK 2010 PG-42133					
	FULL MARKET VALUE	28,046				
	6952 County Rd 31					00000000652
182.12-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	44,900		
Griffith William A	Friendship 025001	2,700	TOWN TAXABLE VALUE	44,900		
6952 County Rd 31	Gl 28	44,900	SCHOOL TAXABLE VALUE	44,900		
Friendship, NY 14739	ACRES 0.28		FD502 Friendship fire dist	44,900 TO		
	EAST-1271870 NRTH-0804297		LD501 Friendship light	44,900 TO		
	DEED BOOK 2018 PG-98342		RD501 Friendship refuse	44,900 TO		
	FULL MARKET VALUE	51,609	SW501 Friendship sidewalk	44,900 TO		
	24 W Water St					00000000760
182.12-2-44	210 1 Family Res		COUNTY TAXABLE VALUE	42,300		
Grigoriou Dimitrios	Friendship 025001	1,400	TOWN TAXABLE VALUE	42,300		
24 W Water St	Gl 28	42,300	SCHOOL TAXABLE VALUE	42,300		
Friendship, NY 14739	FRNT 45.00 DPTH 142.00		FD502 Friendship fire dist	42,300 TO		
	ACRES 0.15		LD501 Friendship light	42,300 TO		
	EAST-1270671 NRTH-0804347		RD501 Friendship refuse	42,300 TO		
	DEED BOOK 2022 PG-28874		SW501 Friendship sidewalk	42,300 TO		
	FULL MARKET VALUE	48,621				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 96
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				156.-1-24.2	
	5830 White Creek Rd				00000001435
156.-1-24.2	240 Rural res		STAR B 41854	0 0	28,200
Grimes Cory R	Friendship 025001	32,000	COUNTY TAXABLE VALUE	159,800	
Grimes Tiffany C	Gl 40	159,800	TOWN TAXABLE VALUE	159,800	
5830 County Rd 17	ACRES 24.20 BANKLERETA2		SCHOOL TAXABLE VALUE	131,600	
Friendship, NY 14739	EAST-1266775 NRTH-0821207		FD502 Friendship fire dist	159,800 TO	
	DEED BOOK 2020 PG-10682				
	FULL MARKET VALUE	183,678			
				156.-1-27.111	
	5660 N Pigtail Rd				00000000094
156.-1-27.111	240 Rural res		VET COM CT 41131	9,400 9,400	0
Grimes Raymond	Friendship 025001	27,900	VET COM S 41134	0 0	41,075
5660 Pigtail Rd	Gl 40	164,300	VET DIS CT 41141	18,800 18,800	0
Friendship, NY 14739	home		VET DIS S 41144	0 0	82,150
	ACRES 20.10 BANKLERETA2		ENH STAR 41834	0 0	41,075
MAY BE SUBJECT TO PAYMENT	EAST-1267742 NRTH-0820171		COUNTY TAXABLE VALUE	136,100	
UNDER AGDIST LAW TIL 2030	DEED BOOK 2016 PG-87776		TOWN TAXABLE VALUE	136,100	
	FULL MARKET VALUE	188,851	SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	164,300 TO	
				195.-1-48.2	
	State Route 275				00000001444
195.-1-48.2	442 MiniWhseSelf		COUNTY TAXABLE VALUE	44,500	
Grisewood Jacob	Friendship 025001	10,000	TOWN TAXABLE VALUE	44,500	
Grisewood Hannah	Gl 33	44,500	SCHOOL TAXABLE VALUE	44,500	
7300 Forman Hollow Rd	ACRES 3.40		FD502 Friendship fire dist	44,500 TO	
Bolivar, NY 14715	EAST-1266973 NRTH-0795435				
	DEED BOOK 2021 PG-18238				
	FULL MARKET VALUE	51,149			
				182.16-1-32	
	4 South St				00000000900
182.16-1-32	270 Mfg housing		COUNTY TAXABLE VALUE	25,800	
Grooms Rachel R	Friendship 025001	10,500	TOWN TAXABLE VALUE	25,800	
4 South St	Gl 35	25,800	SCHOOL TAXABLE VALUE	25,800	
Friendship, NY 14739	ACRES 1.82		FD502 Friendship fire dist	25,800 TO	
	EAST-1270762 NRTH-0803706		LD501 Friendship light	25,800 TO	
	DEED BOOK 2019 PG-1808		RD501 Friendship refuse	25,800 TO	
	FULL MARKET VALUE	29,655	SW501 Friendship sidewalk	25,800 TO	
				170.-1-20.2	
	6463 County Rd 20				00000000279
170.-1-20.2	210 1 Family Res		COUNTY TAXABLE VALUE	86,000	
Guarino Connor	Friendship 025001	12,000	TOWN TAXABLE VALUE	86,000	
6463 County Rd 20	ACRES 5.00 BANK CORELG	86,000	SCHOOL TAXABLE VALUE	86,000	
Friendship, NY 14739	EAST-1278490 NRTH-0808717		FD502 Friendship fire dist	86,000 TO	
	DEED BOOK 2025 PG-60638				
	FULL MARKET VALUE	98,851			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 97
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-10.13	6043 Hess Rd				00000001415
157.-1-10.13	260 Seasonal res		COUNTY TAXABLE VALUE	44,032	
Guenther Family Trust The Chri	genesee Valley 023202	8,600	TOWN TAXABLE VALUE	44,032	
155 Burmon Dr	7-8-15	44,032	SCHOOL TAXABLE VALUE	44,032	
Orchard Park, NY 14217	ACRES 2.30		FD502 Friendship fire dist	44,032 TO	
	EAST-1285310 NRTH-0819398				
	DEED BOOK 2023 PG-33571				
	FULL MARKET VALUE	50,611			
155.-1-1.212	6073 Black Creek Rd				00000001486
155.-1-1.212	312 Vac w/imprv		COUNTY TAXABLE VALUE	31,300	
Gumbert David P	Friendship 025001	12,500	TOWN TAXABLE VALUE	31,300	
10324 Cayuga Drive	Split from 155.-1-1.211	31,300	SCHOOL TAXABLE VALUE	31,300	
Niagara Falls, NY 14302	ACRES 5.40		FD502 Friendship fire dist	31,300 TO	
	EAST-1255245 NRTH-0823661				
	DEED BOOK 2018 PG-98016				
	FULL MARKET VALUE	35,977			
196.-1-18	6478 Wells Rd				00000001206
196.-1-18	210 1 Family Res		COUNTY TAXABLE VALUE	70,300	
Gustas Paul	Friendship 025001	32,100	TOWN TAXABLE VALUE	70,300	
Gustas Amanda	Gl 9	70,300	SCHOOL TAXABLE VALUE	70,300	
6487 Wells Rd	ACRES 24.90		FD502 Friendship fire dist	70,300 TO	
Friendship, NY 14739	EAST-1278913 NRTH-0793005				
	DEED BOOK 2024 PG-51611				
	FULL MARKET VALUE	80,805			
196.-1-6	4292 Dineen Rd				00000001187
196.-1-6	240 Rural res		ENH STAR 41834	0 0 83,190	
Haas David	Friendship 025001	48,200	COUNTY TAXABLE VALUE	139,500	
Haas Marianne	Gl10	139,500	TOWN TAXABLE VALUE	139,500	
4293 Dineen Rd	ACRES 39.40		SCHOOL TAXABLE VALUE	56,310	
Friendship, NY 14739	EAST-1282040 NRTH-0796617		FD502 Friendship fire dist	139,500 TO	
	DEED BOOK 1574 PG-328				
	FULL MARKET VALUE	160,345			
195.19-1-30	4097 Time Square/nile				00000001168
195.19-1-30	210 1 Family Res		COUNTY TAXABLE VALUE	49,200	
Hadsell Jennifer	Friendship 025001	9,600	TOWN TAXABLE VALUE	49,200	
4093 Time Square	Gl 33	49,200	SCHOOL TAXABLE VALUE	49,200	
Friendship, NY 14739	ACRES 1.10		FD502 Friendship fire dist	49,200 TO	
	EAST-1266870 NRTH-0793493				
	DEED BOOK 2024 PG-47322				
	FULL MARKET VALUE	56,552			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 98
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL / ACCOUNT NO.
182.11-1-15	28 Elmwood Ave				00000000539
182.11-1-15	270 Mfg housing		STAR B 41854	0	0 28,200
Hadsell Todd	Friendship 025001	13,600	COUNTY TAXABLE VALUE	35,200	
28 Elmwood Ave	Gl 36	35,200	TOWN TAXABLE VALUE	35,200	
PO Box 446	ACRES 4.26		SCHOOL TAXABLE VALUE	7,000	
Friendship, NY 14739	EAST-1268550 NRTH-0804964		FD502 Friendship fire dist	35,200 TO	
	DEED BOOK 1147 PG-144		LD501 Friendship light	35,200 TO	
	FULL MARKET VALUE	40,460	RD501 Friendship refuse	35,200 TO	
			SW501 Friendship sidewalk	35,200 TO	
182.7-1-32	36 Linwood Ave				00000000474
182.7-1-32	210 1 Family Res		ENH STAR 41834	0	0 48,500
Hadsell William	Friendship 025001	11,400	COUNTY TAXABLE VALUE	48,500	
Hadsell Julie	Gl 36	48,500	TOWN TAXABLE VALUE	48,500	
36 Linwood Ave	ACRES 2.50		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267796 NRTH-0806210		FD502 Friendship fire dist	48,500 TO	
	DEED BOOK 1236 PG-244		LD501 Friendship light	48,500 TO	
	FULL MARKET VALUE	55,747	RD501 Friendship refuse	48,500 TO	
			SW501 Friendship sidewalk	48,500 TO	
182.-1-8	Linwood Ave				00000000364
182.-1-8	311 Res vac land		COUNTY TAXABLE VALUE	600	
Hadsell William & Julie	Friendship 025001	600	TOWN TAXABLE VALUE	600	
C/O Hadsell Gerald & Loretta	Gl 36	600	SCHOOL TAXABLE VALUE	600	
2809 State Rte 244	L L		FD502 Friendship fire dist	600 TO	
Belmont, NY 14813	ACRES 0.51				
	EAST-1267685 NRTH-0806209				
	DEED BOOK 1236 PG-244				
	FULL MARKET VALUE	690			
157.-1-9	6128 Hess Rd				00000000112
157.-1-9	210 1 Family Res		ENH STAR 41834	0	0 68,000
Hale Gerald M Sr	genesee Valley 023202	6,300	COUNTY TAXABLE VALUE	68,000	
Hale Gerald M Jr	Gl 8	68,000	TOWN TAXABLE VALUE	68,000	
6132 Hess Rd	ACRES 0.90		SCHOOL TAXABLE VALUE	0	
Belmont, NY 14813	EAST-1284420 NRTH-0822058		FD502 Friendship fire dist	68,000 TO	
	DEED BOOK 2019 PG-4665				
	FULL MARKET VALUE	78,161			
195.-1-43.1	4338 State Route 275				00000001117
195.-1-43.1	240 Rural res		COUNTY TAXABLE VALUE	133,200	
Hale Janet	Friendship 025001	78,800	TOWN TAXABLE VALUE	133,200	
Bilby Trevor	Gl 34	133,200	SCHOOL TAXABLE VALUE	133,200	
4338 State Route 275	Removed Silo		FD502 Friendship fire dist	133,200 TO	
Friendship, NY 14739	ACRES 68.90				
	EAST-1268740 NRTH-0797327				
	DEED BOOK 2025 PG-62011				
	FULL MARKET VALUE	153,103			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 99
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-4.1	
	7167 N Branch Rd				00000000361
182.-1-4.1	210 1 Family Res		COUNTY TAXABLE VALUE	138,100	
Hale Joan	Friendship 025001	18,400	TOWN TAXABLE VALUE	138,100	
Hale Richard J	36-44	138,100	SCHOOL TAXABLE VALUE	138,100	
7158 N Branch Rd	Life Use Joan Hale		FD502 Friendship fire dist	138,100 TO	
Friendship, NY 14739	ACRES 9.40				
	EAST-1266180 NRTH-0807037				
	DEED BOOK 2015 PG-79575				
	FULL MARKET VALUE	158,736			
				169.-1-28.2	
	7178 N Branch Rd				00000000230
169.-1-28.2	280 Res Multiple		COUNTY TAXABLE VALUE	106,000	
Hale Richard J	Friendship 025001	11,800	TOWN TAXABLE VALUE	106,000	
7178 N Branch Rd	Gl 36	106,000	SCHOOL TAXABLE VALUE	106,000	
Friendship, NY 14739	ACRES 3.00		FD502 Friendship fire dist	106,000 TO	
	EAST-1266384 NRTH-0807510				
	DEED BOOK 2015 PG-79576				
	FULL MARKET VALUE	121,839			
				169.-1-28.3	
	County Rd 17				00000000231
169.-1-28.3	314 Rural vac<10		COUNTY TAXABLE VALUE	3,800	
Hale Richard M	Friendship 025001	3,800	TOWN TAXABLE VALUE	3,800	
Hale Joan F	Gl44	3,800	SCHOOL TAXABLE VALUE	3,800	
7167 N Branch Rd	ACRES 3.00		FD502 Friendship fire dist	3,800 TO	
Friendship, NY 14739	EAST-1266697 NRTH-0807428				
	DEED BOOK 1114 PG-141				
	FULL MARKET VALUE	4,368			
				157.-1-10.11	
	6073 Hess Rd				00000000113
157.-1-10.11	240 Rural res		AG DIST 41720	27,500 27,500 27,500	
Hale Roy	genesee Valley 023202	203,600	COUNTY TAXABLE VALUE	263,600	
Hale Heather L	7-8-15	291,100	TOWN TAXABLE VALUE	263,600	
9208 Redman Rd	ACRES 223.50		SCHOOL TAXABLE VALUE	263,600	
Fillmore, NY 14735	EAST-1284040 NRTH-0820438		FD502 Friendship fire dist	291,100 TO	
	DEED BOOK 2018 PG-94535				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	334,598			
UNDER AGDIST LAW TIL 2030					
				155.-1-24.2	
	5678 Springbrook Rd				00000000026
155.-1-24.2	210 1 Family Res		COUNTY TAXABLE VALUE	100,400	
Hale Travis J	Friendship 025001	32,500	TOWN TAXABLE VALUE	100,400	
5678 Springbrook Rd	55	100,400	SCHOOL TAXABLE VALUE	100,400	
Friendship, NY 14739	ACRES 24.70		FD502 Friendship fire dist	100,400 TO	
	EAST-1259321 NRTH-0819045				
PRIOR OWNER ON 3/01/2026	DEED BOOK 2020 PG-7899				
Hale Travis J	FULL MARKET VALUE	115,402			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-26	
	111 W Main St				00000000835
182.15-1-26	312 Vac w/imprv		COUNTY TAXABLE VALUE	16,400	
Hall Curtis	Friendship 025001	3,400	TOWN TAXABLE VALUE	16,400	
6841 Howard Rd	Gl 35	16,400	SCHOOL TAXABLE VALUE	16,400	
Friendship, NY 14739	ACRES 0.36		FD502 Friendship fire dist	16,400 TO	
	EAST-1267426 NRTH-0803276		LD501 Friendship light	16,400 TO	
	DEED BOOK 2018 PG-96697		RD501 Friendship refuse	16,400 TO	
	FULL MARKET VALUE	18,851	SW501 Friendship sidewalk	16,400 TO	
				195.-1-14.32	
	Howard St				00000001519
195.-1-14.32	311 Res vac land		COUNTY TAXABLE VALUE	13,700	
Hall Curtis R	Friendship 025001	13,700	TOWN TAXABLE VALUE	13,700	
6841 Howard St	ACRES 11.90	13,700	SCHOOL TAXABLE VALUE	13,700	
Friendship, NY 14739	EAST-1271544 NRTH-0792607		FD502 Friendship fire dist	13,700 TO	
	DEED BOOK 2020 PG-8738				
	FULL MARKET VALUE	15,747			
				195.-1-14.41	
	6841 Howard Rd				00000001083
195.-1-14.41	240 Rural res		COUNTY TAXABLE VALUE	135,500	
Hall Curtis R	Friendship 025001	52,200	TOWN TAXABLE VALUE	135,500	
6841 Howard Rd	Gl 25	135,500	SCHOOL TAXABLE VALUE	135,500	
Friendship, NY 14739	ACRES 44.40		FD502 Friendship fire dist	135,500 TO	
	EAST-1272480 NRTH-0792957				
	DEED BOOK 2016 PG-86978				
	FULL MARKET VALUE	155,747			
				182.12-2-43	
	26 W Water St				00000000759
182.12-2-43	210 1 Family Res		COUNTY TAXABLE VALUE	21,200	
Hall Dennis	Friendship 025001	1,000	TOWN TAXABLE VALUE	21,200	
1401 Alma Hill Rd	Gl 28	21,200	SCHOOL TAXABLE VALUE	21,200	
Wellsville, NY 14895	ACRES 0.11		FD502 Friendship fire dist	21,200 TO	
	EAST-1270706 NRTH-0804334		LD501 Friendship light	21,200 TO	
	DEED BOOK 1269 PG-205		RD501 Friendship refuse	21,200 TO	
	FULL MARKET VALUE	24,368	SW501 Friendship sidewalk	21,200 TO	
				182.12-2-67	
	10 Stevens Ave				00000000784
182.12-2-67	210 1 Family Res		ENH STAR 41834	0 0	42,000
Hall Earlene	Friendship 025001	3,200	COUNTY TAXABLE VALUE	42,000	
10 Stevens Ave	Gl 28	42,000	TOWN TAXABLE VALUE	42,000	
PO Box 92	FRNT 82.50 DPTH 90.75		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	ACRES 0.34		FD502 Friendship fire dist	42,000 TO	
	EAST-1270674 NRTH-0804603		LD501 Friendship light	42,000 TO	
	DEED BOOK 1151 PG-223		RD501 Friendship refuse	42,000 TO	
	FULL MARKET VALUE	48,276	SW501 Friendship sidewalk	42,000 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 101
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.16-1-27	23 South St				00000000896
182.16-1-27	210 1 Family Res		COUNTY TAXABLE VALUE	63,500	
Hall Lindsey N	Friendship 025001	4,800	TOWN TAXABLE VALUE	63,500	
23 South St	Gl 35	63,500	SCHOOL TAXABLE VALUE	63,500	
Friendship, NY 14739	Inc 182.15-1-25.2		FD502 Friendship fire dist	63,500 TO	
	ACRES 0.50 BANKLERETA2		LD501 Friendship light	63,500 TO	
	EAST-1269815 NRTH-0803452		RD501 Friendship refuse	63,500 TO	
	DEED BOOK 2020 PG-5813		SW501 Friendship sidewalk	63,500 TO	
	FULL MARKET VALUE	72,989			
182.12-2-15	7 E Main St				00000000731
182.12-2-15	481 Att row bldg		COUNTY TAXABLE VALUE	72,200	
Hall Michelle	Friendship 025001	600	TOWN TAXABLE VALUE	72,200	
PO Box 185	Gl36	72,200	SCHOOL TAXABLE VALUE	72,200	
Friendship, NY 14739	Office Bldg		FD502 Friendship fire dist	72,200 TO	
	FRNT 30.50 DPTH 80.00		LD501 Friendship light	72,200 TO	
	ACRES 0.06		RD501 Friendship refuse	72,200 TO	
	EAST-1270234 NRTH-0804739		SW501 Friendship sidewalk	72,200 TO	
	DEED BOOK 2013 PG-66276				
	FULL MARKET VALUE	82,989			
182.12-1-58	76 E Main St				00000000697
182.12-1-58	210 1 Family Res		COUNTY TAXABLE VALUE	32,400	
Hall Randolph L	Friendship 025001	2,400	TOWN TAXABLE VALUE	32,400	
Hall Terry	Gl 28	32,400	SCHOOL TAXABLE VALUE	32,400	
76 E Main St	ACRES 0.25		FD502 Friendship fire dist	32,400 TO	
PO Box 353	EAST-1271440 NRTH-0805987		LD501 Friendship light	32,400 TO	
Friendship, NY 14739	DEED BOOK 897 PG-00285		RD501 Friendship refuse	32,400 TO	
	FULL MARKET VALUE	37,241	SW501 Friendship sidewalk	32,400 TO	
182.15-1-49	110 W Main St				00000000859
182.15-1-49	210 1 Family Res		ENH STAR 41834	0 0	78,800
Hall Robert W Jr	Friendship 025001	4,800	COUNTY TAXABLE VALUE	78,800	
Hall Betty	Gl 35	78,800	TOWN TAXABLE VALUE	78,800	
110 W Main St	ACRES 0.50		SCHOOL TAXABLE VALUE	0	
PO Box 321	EAST-1267580 NRTH-0803147		FD502 Friendship fire dist	78,800 TO	
Friendship, NY 14739	FULL MARKET VALUE	90,575	LD501 Friendship light	78,800 TO	
			RD501 Friendship refuse	78,800 TO	
			SW501 Friendship sidewalk	78,800 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 102
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 182.7-1-35 **********						
	42 Linwood Ave					00000000476
182.7-1-35	271 Mfg housings		STAR B 41854	0	0	28,200
Hall Russell W	Friendship 025001	9,200	COUNTY TAXABLE VALUE	72,000		
Hall Marisa C	Gl 36	72,000	TOWN TAXABLE VALUE	72,000		
42 Linwood Ave	4 Pads, 4 Trlrs		SCHOOL TAXABLE VALUE	43,800		
Friendship, NY 14739	ACRES 0.97		FD502 Friendship fire dist	72,000 TO		
	EAST-1267990 NRTH-0806467		LD501 Friendship light	72,000 TO		
	DEED BOOK 1212 PG-340		RD501 Friendship refuse	72,000 TO		
	FULL MARKET VALUE	82,759	SW501 Friendship sidewalk	72,000 TO		
********** 182.7-1-36 **********						
	42-4 Linwood Ave					00000000477
182.7-1-36	310 Res Vac		COUNTY TAXABLE VALUE	900		
Hall Russell W	Friendship 025001	900	TOWN TAXABLE VALUE	900		
Hall Marisa	Gl 36	900	SCHOOL TAXABLE VALUE	900		
Linwood Ave	ACRES 0.50		FD502 Friendship fire dist	900 TO		
Friendship, NY 14739	EAST-1268023 NRTH-0806627		LD501 Friendship light	900 TO		
	DEED BOOK 1298 PG-165		RD501 Friendship refuse	900 TO		
	FULL MARKET VALUE	1,034	SW501 Friendship sidewalk	900 TO		
********** 182.11-1-5 **********						
	6 W Linwood Ave					00000000529
182.11-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	67,900		
Halleck Deborah J	Friendship 025001	2,700	TOWN TAXABLE VALUE	67,900		
6 W Linwood Ave	Gl 36	67,900	SCHOOL TAXABLE VALUE	67,900		
Friendship, NY 14739	ACRES 0.28 BANK CORELG		FD502 Friendship fire dist	67,900 TO		
	EAST-1267979 NRTH-0805217		LD501 Friendship light	67,900 TO		
	DEED BOOK 2024 PG-47276		RD501 Friendship refuse	67,900 TO		
	FULL MARKET VALUE	78,046	SW501 Friendship sidewalk	67,900 TO		
********** 195.19-1-37 **********						
	7192 Time Square/Nile					00000001176
195.19-1-37	270 Mfg housing		ENH STAR 41834	0	0	23,000
Hamilton Roberta	Friendship 025001	3,800	COUNTY TAXABLE VALUE	23,000		
Box 130	Gl33	23,000	TOWN TAXABLE VALUE	23,000		
7192 Time Square/Nile	ACRES 0.40		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1267416 NRTH-0793529		FD502 Friendship fire dist	23,000 TO		
	DEED BOOK 1192 PG-98					
	FULL MARKET VALUE	26,437				
********** 196.-1-7 **********						
	6258 County road 31A					00000001188
196.-1-7	210 1 Family Res		CLERGY 41400	1,500	1,500	1,500
Hamlin Richard L	Friendship 025001	11,800	ENH STAR 41834	0	0	69,400
Hamlin Stephanie	Gl 2	70,900	COUNTY TAXABLE VALUE	69,400		
6258 County Road 31A	ACRES 4.80		TOWN TAXABLE VALUE	69,400		
Friendship, NY 14739	EAST-1282515 NRTH-0799754		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 697 PG-00173		FD502 Friendship fire dist	70,900 TO		
	FULL MARKET VALUE	81,494				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 103
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-16	5 Sawyer Ave				00000000458
182.7-1-16	270 Mfg housing		COUNTY TAXABLE VALUE	15,900	
Hand Matthew G	Friendship 025001	1,500	TOWN TAXABLE VALUE	15,900	
87-2 E Main St	Gl 36	15,900	SCHOOL TAXABLE VALUE	15,900	
Friendship, NY 14739	John Goral Trustee		FD502 Friendship fire dist	15,900 TO	
	Life Use John Goral		LD501 Friendship light	15,900 TO	
	ACRES 0.16		RD501 Friendship refuse	15,900 TO	
	EAST-1269322 NRTH-0805542		SW501 Friendship sidewalk	15,900 TO	
	DEED BOOK 2023 PG-40544		US001 Unpaid sewer	.00 MT	
	FULL MARKET VALUE	18,276	UW001 Unpaid water	.00 MT	
182.11-2-44	11 Maple Ave				00000000618
182.11-2-44	210 1 Family Res		COUNTY TAXABLE VALUE	47,000	
Haney Michael W	Friendship 025001	3,300	TOWN TAXABLE VALUE	47,000	
4254 Eymer Rd	Gl 36	47,000	SCHOOL TAXABLE VALUE	47,000	
Scio, NY 14889	ACRES 0.35		FD502 Friendship fire dist	47,000 TO	
	EAST-1269287 NRTH-0804957		LD501 Friendship light	47,000 TO	
	DEED BOOK 2023 PG-45836		RD501 Friendship refuse	47,000 TO	
	FULL MARKET VALUE	54,023	SW501 Friendship sidewalk	47,000 TO	
195.-1-31	4281 State Route 275				00000001106
195.-1-31	322 Rural vac>10		COUNTY TAXABLE VALUE	107,500	
Hansen Anne-Lise	Friendship 025001	107,500	TOWN TAXABLE VALUE	107,500	
PO Box 519	34-42	107,500	SCHOOL TAXABLE VALUE	107,500	
Fort Montgomery, NY 10922	H And 1 Ac 6500		FD502 Friendship fire dist	107,500 TO	
	ACRES 99.20				
	EAST-1264880 NRTH-0796597				
	DEED BOOK 1046 PG-227				
	FULL MARKET VALUE	123,563			
182.-1-50.1	4732 Castle Garden Rd				00000000406
182.-1-50.1	449 Other Storag		COUNTY TAXABLE VALUE	191,100	
Hanson Chemicals LLC	Friendship 025001	17,100	TOWN TAXABLE VALUE	191,100	
9796 Fancher Heights	35,43	191,100	SCHOOL TAXABLE VALUE	191,100	
Houghton, NY 14744	Incl 1002/171; 8-15-90		FD502 Friendship fire dist	191,100 TO	
	ACRES 9.50				
PRIOR OWNER ON 3/01/2026	EAST-1266440 NRTH-0803517				
Livonia, Avon & Lakeville Rail	DEED BOOK 2026 PG-65860				
	FULL MARKET VALUE	219,655			
170.-1-20.11	County Rd 20				00000000278
170.-1-20.11	312 Vac w/imprv		COUNTY TAXABLE VALUE	30,100	
Harbridge Richard L	Friendship 025001	29,000	TOWN TAXABLE VALUE	30,100	
Harbridge Ronald L	Gl 13	30,100	SCHOOL TAXABLE VALUE	30,100	
52 Evelyn Ave	ACRES 21.20		FD502 Friendship fire dist	30,100 TO	
West Seneca, NY 14224	EAST-1279085 NRTH-0808511				
	DEED BOOK 2010 PG-44466				
	FULL MARKET VALUE	34,598			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-16	2007 State Route 275				00000001085
195.-1-16	210 1 Family Res		COUNTY TAXABLE VALUE	88,900	
Harding Beverly	Friendship 025001	7,900	TOWN TAXABLE VALUE	88,900	
Aylor Victoria	Gl 33	88,900	SCHOOL TAXABLE VALUE	88,900	
4007 State Route 275	land contract Amber Mclau		FD502 Friendship fire dist	88,900 TO	
Friendship, NY 14739	ACRES 1.70				
	EAST-1268350 NRTH-0792262				
	DEED BOOK 1454 PG-222				
	FULL MARKET VALUE	102,184			
183.-1-25.2	6663 S County Rd 31				00000000986
183.-1-25.2	210 1 Family Res		COUNTY TAXABLE VALUE	103,000	
Harmon Darrin	Friendship 025001	9,500	TOWN TAXABLE VALUE	103,000	
Harmon Regina	Gl 19	103,000	SCHOOL TAXABLE VALUE	103,000	
122 West Main St	ACRES 3.00 BANK HAMLIN		FD502 Friendship fire dist	103,000 TO	
Friendship, NY 14739	EAST-1275610 NRTH-0802437				
	DEED BOOK 2016 PG-84074				
	FULL MARKET VALUE	118,391			
182.12-1-56	70 E Main				00000000695
182.12-1-56	210 1 Family Res		COUNTY TAXABLE VALUE	12,200	
Harmon Family Rev Trust Dated	Friendship 025001	1,700	TOWN TAXABLE VALUE	12,200	
68 E Main St	ACRES 0.24	12,200	SCHOOL TAXABLE VALUE	12,200	
Friendship, NY 14739	EAST-1271353 NRTH-0805892		FD502 Friendship fire dist	12,200 TO	
	DEED BOOK 2026 PG-65763		LD501 Friendship light	12,200 TO	
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	14,023	RD501 Friendship refuse	12,200 TO	
Harmon Ronald J			SW501 Friendship sidewalk	12,200 TO	
182.12-1-55	68 E Main St				00000000695
182.12-1-55	210 1 Family Res		ENH STAR 41834	0 0	43,900
Harmon Ronald J	Friendship 025001	2,100	COUNTY TAXABLE VALUE	43,900	
68 E Main St	Gl 28	43,900	TOWN TAXABLE VALUE	43,900	
Friendship, NY 14739	ACRES 0.22		SCHOOL TAXABLE VALUE	0	
	EAST-1271310 NRTH-0805837		FD502 Friendship fire dist	43,900 TO	
	DEED BOOK 2026 PG-65763		LD501 Friendship light	43,900 TO	
	FULL MARKET VALUE	50,460	RD501 Friendship refuse	43,900 TO	
			SW501 Friendship sidewalk	43,900 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 105
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-1-34	
	13 Factory St				00000000558
182.11-1-34	210 1 Family Res		ENH STAR 41834	0 0 75,500	
Harp Edith M	Friendship 025001	6,000	COUNTY TAXABLE VALUE	75,500	
Rawlings Helena	Gl 36	75,500	TOWN TAXABLE VALUE	75,500	
13 Factory St	Life use Edith Harp		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	ACRES 0.63		FD502 Friendship fire dist	75,500 TO	
	EAST-1268308 NRTH-0804076		LD501 Friendship light	75,500 TO	
	DEED BOOK 2013 PG-61634		RD501 Friendship refuse	75,500 TO	
	FULL MARKET VALUE	86,782	SW501 Friendship sidewalk	75,500 TO	
				195.19-1-29	
	7230 County Road 1				00000001167
195.19-1-29	210 1 Family Res		COUNTY TAXABLE VALUE	54,700	
Harrington Timothy	Friendship 025001	2,400	TOWN TAXABLE VALUE	54,700	
7230 County Road 1	Gl 33	54,700	SCHOOL TAXABLE VALUE	54,700	
Friendship, NY 14739	ACRES 0.25 BANK CORELG		FD502 Friendship fire dist	54,700 TO	
	EAST-1266780 NRTH-0793717				
	DEED BOOK 2019 PG-3118				
	FULL MARKET VALUE	62,874			
				182.12-1-11	
	6942 County Rd 31				00000000651
182.12-1-11	210 1 Family Res		COUNTY TAXABLE VALUE	69,800	
Harrison Lisa	Friendship 025001	12,100	TOWN TAXABLE VALUE	69,800	
PO Box 126	Gl 28	69,800	SCHOOL TAXABLE VALUE	69,800	
Friendship, NY 14739	land contract Tesmer		FD502 Friendship fire dist	69,800 TO	
	ACRES 3.10		LD501 Friendship light	69,800 TO	
	EAST-1272055 NRTH-0804518		RD501 Friendship refuse	69,800 TO	
	DEED BOOK 2024 PG-50522		SW501 Friendship sidewalk	69,800 TO	
	FULL MARKET VALUE	80,230			
				182.7-1-53	
	41 Linwood Ave				00000000495
182.7-1-53	210 1 Family Res		COUNTY TAXABLE VALUE	99,200	
Hartman Jeremey	Friendship 025001	7,500	TOWN TAXABLE VALUE	99,200	
41 Linwood Ave	Gl 36	99,200	SCHOOL TAXABLE VALUE	99,200	
Friendship, NY 14739	ACRES 0.79 BANK CORELG		FD502 Friendship fire dist	99,200 TO	
	EAST-1268284 NRTH-0806463		LD501 Friendship light	99,200 TO	
	DEED BOOK 2025 PG-56732		RD501 Friendship refuse	99,200 TO	
	FULL MARKET VALUE	114,023	SW501 Friendship sidewalk	99,200 TO	
				182.16-1-50	
	36 E Sunnyside St				00000000918
182.16-1-50	210 1 Family Res		COUNTY TAXABLE VALUE	66,000	
Hassett Michael	Friendship 025001	2,400	TOWN TAXABLE VALUE	66,000	
8935 Upper St	Gl 35	66,000	SCHOOL TAXABLE VALUE	66,000	
Rushford, NY 14777	land contract Dexter		FD502 Friendship fire dist	66,000 TO	
	ACRES 0.25		LD501 Friendship light	66,000 TO	
	EAST-1270238 NRTH-0803600		RD501 Friendship refuse	66,000 TO	
	DEED BOOK 2024 PG-49756		SW501 Friendship sidewalk	66,000 TO	
	FULL MARKET VALUE	75,862			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 106
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-1-24	6 Elmwood Ave 210 1 Family Res		STAR B 41854	0 0 28,200	00000000548
Hathaway Lori A	Friendship 025001	2,400	COUNTY TAXABLE VALUE	69,800	
Hathaway Deane A	Gl 36	69,800	TOWN TAXABLE VALUE	69,800	
6 Elmwood Ave	ACRES 0.25		SCHOOL TAXABLE VALUE	41,600	
Friendship, NY 14739	EAST-1268766 NRTH-0804254		FD502 Friendship fire dist	69,800 TO	
	DEED BOOK 1235 PG-236		LD501 Friendship light	69,800 TO	
	FULL MARKET VALUE	80,230	RD501 Friendship refuse	69,800 TO	
			SW501 Friendship sidewalk	69,800 TO	
170.-1-26.21	5114 Maple Grove Rd				00000000284
	210 1 Family Res		COUNTY TAXABLE VALUE	109,200	
Hatrick Gary	Friendship 025001	61,800	TOWN TAXABLE VALUE	109,200	
Hatrick Kelly	21,29	109,200	SCHOOL TAXABLE VALUE	109,200	
5245 18th St	ACRES 54.00		FD502 Friendship fire dist	109,200 TO	
Zephryhills, FL 33542	EAST-1273395 NRTH-0810537				
	DEED BOOK 2025 PG-63434				
	FULL MARKET VALUE	125,517			
182.15-1-20	1 Pennsylvania Ave				00000000831
	486 Mini-mart		COUNTY TAXABLE VALUE	473,300	
Hawley Development Corp	Friendship 025001	10,000	TOWN TAXABLE VALUE	473,300	
c/o Hawley Development, LLC	Gl 35	473,300	SCHOOL TAXABLE VALUE	473,300	
100 W Genesee St	ACRES 1.41		FD502 Friendship fire dist	473,300 TO	
Lockport, NY 14094	EAST-1266870 NRTH-0802737		LD501 Friendship light	473,300 TO	
	DEED BOOK 2021 PG-19502		RD501 Friendship refuse	473,300 TO	
	FULL MARKET VALUE	544,023	SW501 Friendship sidewalk	473,300 TO	
182.15-1-48	106 W Main St				00000000858
	210 1 Family Res		COUNTY TAXABLE VALUE	50,300	
Heary Donald	Friendship 025001	15,600	TOWN TAXABLE VALUE	50,300	
Heary Patricia	Gl 35	50,300	SCHOOL TAXABLE VALUE	50,300	
106 W Main St	Inc 182.15-1-14.1&182.-1-		FD502 Friendship fire dist	50,300 TO	
Friendship, NY 14739	ACRES 5.90		LD501 Friendship light	50,300 TO	
	EAST-1267810 NRTH-0802047		RD501 Friendship refuse	50,300 TO	
	DEED BOOK 2018 PG-95578		SW501 Friendship sidewalk	50,300 TO	
	FULL MARKET VALUE	57,816			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-7	1 Maple Ave				00000000582
182.11-2-7	210 1 Family Res		COUNTY TAXABLE VALUE	31,000	
Hebert William	Friendship 025001	8,600	TOWN TAXABLE VALUE	31,000	
Hebert Susan	Gl 36	31,000	SCHOOL TAXABLE VALUE	31,000	
1 Maple Ave	1 Single Rental		FD502 Friendship fire dist	31,000 TO	
Friendship, NY 14739	ACRES 0.91		LD501 Friendship light	31,000 TO	
	EAST-1269699 NRTH-0805080		RD501 Friendship refuse	31,000 TO	
	DEED BOOK 2018 PG-98921		SW501 Friendship sidewalk	31,000 TO	
	FULL MARKET VALUE	35,632	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
195.19-1-12	7188 Time Square/nile				00000001150
195.19-1-12	210 1 Family Res		STAR B 41854	0 0	28,200
HEC Trust Dated 6/3/2024	Friendship 025001	4,600	COUNTY TAXABLE VALUE	62,900	
Clark Holly E	Gl 33	62,900	TOWN TAXABLE VALUE	62,900	
7188 Park Ave	ACRES 0.48		SCHOOL TAXABLE VALUE	34,700	
Friendship, NY 14739	EAST-1267375 NRTH-0793882		FD502 Friendship fire dist	62,900 TO	
	DEED BOOK 2024 PG-49474				
	FULL MARKET VALUE	72,299			
182.11-2-43	13 Maple Ave				00000000617
182.11-2-43	210 1 Family Res		STAR B 41854	0 0	28,200
Heffner Marcia L	Friendship 025001	2,500	COUNTY TAXABLE VALUE	75,392	
13 Maple Ave	Gl 36	75,392	TOWN TAXABLE VALUE	75,392	
PO Box 387	ACRES 0.26 BANK CORELG		SCHOOL TAXABLE VALUE	47,192	
Friendship, NY 14739	EAST-1269231 NRTH-0804968		FD502 Friendship fire dist	75,392 TO	
	DEED BOOK 1210 PG-28		LD501 Friendship light	75,392 TO	
	FULL MARKET VALUE	86,657	RD501 Friendship refuse	75,392 TO	
			SW501 Friendship sidewalk	75,392 TO	
194.-1-26.2	7685 Steenrod Rd E				00000001061
194.-1-26.2	270 Mfg housing		COUNTY TAXABLE VALUE	21,700	
Heider David A	Bolivar/richbur 027602	15,300	TOWN TAXABLE VALUE	21,700	
535 Military Rd E	Gl 49	21,700	SCHOOL TAXABLE VALUE	21,700	
Buffalo, NY 14207	ACRES 7.83		FD502 Friendship fire dist	21,700 TO	
	EAST-1260001 NRTH-0795623				
	DEED BOOK 2025 PG-62067				
	FULL MARKET VALUE	24,943			
155.-1-3.2	5923 Springbrook Rd				00000000004
155.-1-3.2	240 Rural res		COUNTY TAXABLE VALUE	105,100	
Heistand Chris	Friendship 025001	58,400	TOWN TAXABLE VALUE	105,100	
Heistand Jodie	Gl 64	105,100	SCHOOL TAXABLE VALUE	105,100	
417 Edinburgh Rd	ACRES 50.60		FD502 Friendship fire dist	105,100 TO	
Middletown, PA 17057	EAST-1257920 NRTH-0822997				
	DEED BOOK 2017 PG-91436				
	FULL MARKET VALUE	120,805			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
182.16-1-41	10 S South St					00000000909
182.16-1-41	210 1 Family Res		COUNTY TAXABLE VALUE	36,900		
Hendrickson Sierra	Friendship 025001	1,100	TOWN TAXABLE VALUE	36,900		
10 South St	Gl 36	36,900	SCHOOL TAXABLE VALUE	36,900		
Friendship, NY 14739	ACRES 0.12 BANK CORELG		FD502 Friendship fire dist	36,900 TO		
	EAST-1270378 NRTH-0803527		LD501 Friendship light	36,900 TO		
	DEED BOOK 2023 PG-45218		RD501 Friendship refuse	36,900 TO		
	FULL MARKET VALUE	42,414	SW501 Friendship sidewalk	36,900 TO		
196.-1-24.3	4092 Blouvet Rd					00000001211
196.-1-24.3	240 Rural res		Sr Citizen 41802	28,050	0	0
Hendry Mary	Friendship 025001	10,900	Sr Citizen 41803	0	5,610	0
4092 Blouvet Rd	Gl 17	56,100	COUNTY TAXABLE VALUE	28,050		
Friendship, NY 14739	ACRES 4.10		TOWN TAXABLE VALUE	50,490		
	EAST-1275910 NRTH-0793747		SCHOOL TAXABLE VALUE	56,100		
	DEED BOOK 2016 PG-87685		FD502 Friendship fire dist	56,100 TO		
	FULL MARKET VALUE	64,483				
181.-1-7.73	North Branch Rd					00000001500
181.-1-7.73	260 Seasonal res		COUNTY TAXABLE VALUE	23,300		
Hernandez Carol S	Friendship 025001	11,900	TOWN TAXABLE VALUE	23,300		
235 Winspear Ave	ACRES 4.90	23,300	SCHOOL TAXABLE VALUE	23,300		
Buffalo, NY 14215	EAST-1262059 NRTH-0808401		FD502 Friendship fire dist	23,300 TO		
	DEED BOOK 2025 PG-61270					
	FULL MARKET VALUE	26,782				
181.-1-7.74	7511 1 North Branch					00000000000
181.-1-7.74	312 Vac w/imprv		COUNTY TAXABLE VALUE	19,600		
Hernandez Robert M	Friendship 025001	11,000	TOWN TAXABLE VALUE	19,600		
Hernandez Donna M	ACRES 4.20	19,600	SCHOOL TAXABLE VALUE	19,600		
297 Winspear Ave	EAST-1261841 NRTH-0808241		FD502 Friendship fire dist	19,600 TO		
Buffalo, NY 14215	DEED BOOK 2023 PG-36458					
	FULL MARKET VALUE	22,529				
181.-1-7.72	N Branch Rd					00000001426
181.-1-7.72	312 Vac w/imprv		COUNTY TAXABLE VALUE	18,900		
Hernandez Robert M Jr	Friendship 025001	11,900	TOWN TAXABLE VALUE	18,900		
Hernandez Carol S	split from 181.-1-7.71	18,900	SCHOOL TAXABLE VALUE	18,900		
235 Winspear Ave	ACRES 4.90		FD502 Friendship fire dist	18,900 TO		
Buffalo, NY 14215	EAST-1262400 NRTH-0808407					
	DEED BOOK 2020 PG-6887					
	FULL MARKET VALUE	21,724				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 109
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.15-1-42	86 W Main St				00000000852
182.15-1-42	210 1 Family Res		ENH STAR 41834	0 0	51,200
Herring Dana G	Friendship 025001	4,600	COUNTY TAXABLE VALUE	51,200	
Herring Colette	Gl 35	51,200	TOWN TAXABLE VALUE	51,200	
86 W Main St	ACRES 0.48		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1268270 NRTH-0803527		FD502 Friendship fire dist	51,200 TO	
	DEED BOOK 725 PG-00035		LD501 Friendship light	51,200 TO	
	FULL MARKET VALUE	58,851	RD501 Friendship refuse	51,200 TO	
			SW501 Friendship sidewalk	51,200 TO	
182.16-1-49	37 Sunnyside St				00000000917
182.16-1-49	210 1 Family Res		COUNTY TAXABLE VALUE	56,900	
Herring Douglas R	Friendship 025001	3,800	TOWN TAXABLE VALUE	56,900	
37 Sunnyside St	Gl 35	56,900	SCHOOL TAXABLE VALUE	56,900	
Friendship, NY 14739	ACRES 0.40		FD502 Friendship fire dist	56,900 TO	
	EAST-1270040 NRTH-0803497		LD501 Friendship light	56,900 TO	
	DEED BOOK 2020 PG-10354		RD501 Friendship refuse	56,900 TO	
	FULL MARKET VALUE	65,402	SW501 Friendship sidewalk	56,900 TO	
182.16-1-5	18 Sunnyside St				00000000875
182.16-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	58,600	
Herring Tamar	Friendship 025001	7,600	TOWN TAXABLE VALUE	58,600	
18 Sunnyside St	36-35	58,600	SCHOOL TAXABLE VALUE	58,600	
Friendship, NY 14739	Inc 182.16-1-4		FD502 Friendship fire dist	58,600 TO	
	ACRES 0.80		LD501 Friendship light	58,600 TO	
	EAST-1270084 NRTH-0804021		RD501 Friendship refuse	58,600 TO	
	DEED BOOK 2020 PG-9001		SW501 Friendship sidewalk	58,600 TO	
	FULL MARKET VALUE	67,356			
157.-1-3.2	6199 Hess (off) Rd				00000000101
157.-1-3.2	270 Mfg housing		COUNTY TAXABLE VALUE	34,700	
Heschke Jeffery L	genesee Valley 023202	19,300	TOWN TAXABLE VALUE	34,700	
PO Box 36	Gl8	34,700	SCHOOL TAXABLE VALUE	34,700	
Gasport, NY 14067	ACRES 11.50		FD502 Friendship fire dist	34,700 TO	
	EAST-1282750 NRTH-0823353				
	DEED BOOK 2012 PG-59600				
	FULL MARKET VALUE	39,885			
170.-1-26.1	5144 Maple Grove Rd				00000000283
170.-1-26.1	270 Mfg housing		COUNTY TAXABLE VALUE	99,100	
Heschke William H Jr	Friendship 025001	85,400	TOWN TAXABLE VALUE	99,100	
Heschke Jean I	Gl 22-29-30	99,100	SCHOOL TAXABLE VALUE	99,100	
2362 Hartland Rd	ACRES 78.50		FD502 Friendship fire dist	99,100 TO	
Gasport, NY 14067	EAST-1273954 NRTH-0812578				
	DEED BOOK 1126 PG-135				
	FULL MARKET VALUE	113,908			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
156.-1-25.4	5561 E Pigtail Rd				00000000086
156.-1-25.4 Highway George 53 Oxford Ave Lancaster, NY 14086	270 Mfg housing Friendship 025001 Gl 32 ACRES 7.40 EAST-1270884 NRTH-0820097 DEED BOOK 2025 PG-60409 FULL MARKET VALUE	14,800 24,400 28,046	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	24,400 24,400 24,400 24,400 TO	
195.-1-47.1	4260 State Route 275				00000001122
195.-1-47.1 Hill Russell Sr 4260 State Route 275 Friendship, NY 14739	240 Rural res Friendship 025001 Gl 34 ACRES 13.30 EAST-1267830 NRTH-0796277 DEED BOOK 1198 PG-233 FULL MARKET VALUE	21,100 85,600 98,391	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 83,190 85,600 85,600 2,410 85,600 TO	
156.-1-3.3	5864 County Rd 17				00000000048
156.-1-3.3 Hillard Fred A 186 Townline Rd Elma, NY 14059	270 Mfg housing Friendship 025001 Gl 40 ACRES 77.30 EAST-1268648 NRTH-0822502 DEED BOOK 2014 PG-72084 FULL MARKET VALUE	84,200 109,200 125,517	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	109,200 109,200 109,200 109,200 TO	
182.16-1-11	19 W Water St				00000000880
182.16-1-11 Hint Jacob 38 Sunnyside St Friendship, NY 14739	311 Res vac land Friendship 025001 Gl 36 ACRES 1.30 EAST-1270445 NRTH-0804220 DEED BOOK 2012 PG-54644 FULL MARKET VALUE	9,900 9,900 11,379	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	9,900 9,900 9,900 9,900 TO 9,900 TO 9,900 TO 9,900 TO	
196.-1-33	6419 County Rd 31				00000000978
196.-1-33 Hint Matthew 14 Center St Angelica, NY 14709	312 Vac w/imprv Friendship 025001 10-11 ACRES 56.15 EAST-1280218 NRTH-0798983 DEED BOOK 1215 PG-283 FULL MARKET VALUE	63,900 66,400 76,322	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	66,400 66,400 66,400 66,400 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 111
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-76	19 Stevens Ave				00000000793
182.12-2-76 Hint Michael R 19 Stevens Ave Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 28 .36 Ac Surv FRNT 58.10 DPTH 273.60 ACRES 0.36 BANKLERETA2 EAST-1270959 NRTH-0804519 DEED BOOK 2021 PG-11818 FULL MARKET VALUE	3,400 58,000 66,667	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	58,000 58,000 58,000 58,000 TO 58,000 TO 58,000 TO 58,000 TO	
195.19-1-8	4118 Fifth Ave/nile				00000001146
195.19-1-8 Hodge Leonard R Hodge Dale L 4118 Fifth Ave/nile Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 33 ACRES 0.35 EAST-1267059 NRTH-0793857 DEED BOOK 912 PG-00110 FULL MARKET VALUE	3,300 39,400 45,287	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 39,400 39,400 39,400 0 39,400 TO	
196.-1-5.22	6273 Foster Rd				00000001471
196.-1-5.22 Holcomb Michael A Holcomb Melissa M 6273 Foster Rd Friendship, NY 14739	240 Rural res Friendship 025001 Inc 196.-1-5.1 ACRES 0.60 EAST-1282054 NRTH-0797633 DEED BOOK 2016 PG-82432 FULL MARKET VALUE	4,200 88,800 102,069	VET WAR CT 41121 VET WAR S 41124 VET DIS CT 41141 VET DIS S 41144 STAR B 41854 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	5,640 5,640 0 0 0 13,320 18,800 18,800 0 0 0 35,520 0 0 28,200 64,360 64,360 11,760 88,800 TO	
196.-1-5.1	6273 Foster Rd				00000001185
196.-1-5.1 Holcomb Michael M Holcomb Melissa M 6273 Foster Rd Friendship, NY 14739	270 Mfg housing Friendship 025001 Gl 2-10 ACRES 2.00 EAST-1282054 NRTH-0797638 DEED BOOK 1722 PG-231 FULL MARKET VALUE	4,800 11,700 13,448	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	11,700 11,700 11,700 11,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 112
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-7	54 Depot St				00000000450
182.7-1-7	210 1 Family Res		COUNTY TAXABLE VALUE	69,500	
Holder Tonya L	Friendship 025001	13,500	TOWN TAXABLE VALUE	69,500	
54 Depot St	Gl 36	69,500	SCHOOL TAXABLE VALUE	69,500	
Friendship, NY 14739	Trailer 1@		FD502 Friendship fire dist	69,500 TO	
	ACRES 4.20 BANK CORELG		LD501 Friendship light	69,500 TO	
	EAST-1269555 NRTH-0806524		RD501 Friendship refuse	69,500 TO	
	DEED BOOK 2019 PG-1568		SW501 Friendship sidewalk	69,500 TO	
	FULL MARKET VALUE	79,885			
168.-1-2	7938 N Branch Rd				00000000141
168.-1-2	260 Seasonal res		COUNTY TAXABLE VALUE	152,700	
Hollock Brent K	Cuba/rushford 024801	69,100	TOWN TAXABLE VALUE	152,700	
Hollock Raymond D	Gl 62	152,700	SCHOOL TAXABLE VALUE	152,700	
6707 Luther St	ACRES 61.40		FD502 Friendship fire dist	152,700 TO	
Niagara Falls, NY 14304	EAST-1255881 NRTH-0814175				
	DEED BOOK 1109 PG-75				
	FULL MARKET VALUE	175,517			
168.-1-19.3	N Branch Rd				00000001286
168.-1-19.3	322 Rural vac>10		COUNTY TAXABLE VALUE	59,600	
Hollock Raymond D	Cuba/rushford 024801	59,600	TOWN TAXABLE VALUE	59,600	
Hollock Brent K	Corr Deed 1119/194	59,600	SCHOOL TAXABLE VALUE	59,600	
6707 Luther St	ACRES 51.80		FD502 Friendship fire dist	59,600 TO	
Niagara Falls, NY 14304	EAST-1256920 NRTH-0812917				
	DEED BOOK 1113 PG-64				
	FULL MARKET VALUE	68,506			
182.7-1-33	40 Linwood Ave				00000000475
182.7-1-33	210 1 Family Res		COUNTY TAXABLE VALUE	72,800	
Holly Diane M	Friendship 025001	8,800	TOWN TAXABLE VALUE	72,800	
Holly John B Jr	Gl 36	72,800	SCHOOL TAXABLE VALUE	72,800	
40 Linwood Ave	FRNT 305.25 DPTH 132.00		FD502 Friendship fire dist	72,800 TO	
Friendship, NY 14739	ACRES 0.93		LD501 Friendship light	72,800 TO	
	EAST-1267994 NRTH-0806344		RD501 Friendship refuse	72,800 TO	
	DEED BOOK 2021 PG-16538		SW501 Friendship sidewalk	72,800 TO	
	FULL MARKET VALUE	83,678			
195.-1-59	4401 State Route 275				00000001137
195.-1-59	210 1 Family Res		ENH STAR 41834	0 0 83,190	
Holmes Herbert C	Friendship 025001	9,900	COUNTY TAXABLE VALUE	135,600	
Holmes Tamie	Gl 34	135,600	TOWN TAXABLE VALUE	135,600	
4401 State Route 275	ACRES 1.30		SCHOOL TAXABLE VALUE	52,410	
Friendship, NY 14739	EAST-1266866 NRTH-0798651		FD502 Friendship fire dist	135,600 TO	
	DEED BOOK 1153 PG-86				
	FULL MARKET VALUE	155,862			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.19-1-11.2	
	37-1 Pennsylvania Ave				00000001376
182.19-1-11.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	14,300	
Hoopes Daniel P	Friendship 025001	8,600	TOWN TAXABLE VALUE	14,300	
Hoopes Jill M	Gl 35	14,300	SCHOOL TAXABLE VALUE	14,300	
37-1 Pennsylvania Ave	ACRES 0.90		FD502 Friendship fire dist	14,300 TO	
Friendship, NY 14739	EAST-1267340 NRTH-0800927		LD501 Friendship light	14,300 TO	
	DEED BOOK 1337 PG-174		RD501 Friendship refuse	14,300 TO	
	FULL MARKET VALUE	16,437	SW501 Friendship sidewalk	14,300 TO	
				182.19-1-11.1	
	37 E Pennsylvania Ave				00000000928
182.19-1-11.1	210 1 Family Res		COUNTY TAXABLE VALUE	73,600	
Hoopes Daniel Patrick	Friendship 025001	5,700	TOWN TAXABLE VALUE	73,600	
37 Pennsylvania Ave	Gl 35	73,600	SCHOOL TAXABLE VALUE	73,600	
Friendship, NY 14739	ACRES 0.60		FD502 Friendship fire dist	73,600 TO	
	EAST-1267120 NRTH-0800937		LD501 Friendship light	73,600 TO	
	DEED BOOK 2015 PG-74723		RD501 Friendship refuse	73,600 TO	
	FULL MARKET VALUE	84,598	SW501 Friendship sidewalk	73,600 TO	
				183.9-1-8	
	6840 County Rd 31				00000001021
183.9-1-8	210 1 Family Res		COUNTY TAXABLE VALUE	69,900	
Hoopes John	Friendship 025001	4,100	TOWN TAXABLE VALUE	69,900	
Hoopes Carrie	Gl 29	69,900	SCHOOL TAXABLE VALUE	69,900	
6840 County Rd 31	Land Contract John Hoopes		FD502 Friendship fire dist	69,900 TO	
Friendship, NY 14739	ACRES 0.58				
	EAST-1272950 NRTH-0804097				
	DEED BOOK 2022 PG-27539				
	FULL MARKET VALUE	80,345			
				182.19-1-11.3	
	39 Pennsylvania Ave				00000001377
182.19-1-11.3	210 1 Family Res		COUNTY TAXABLE VALUE	95,700	
Hoopes John T	Friendship 025001	10,900	TOWN TAXABLE VALUE	95,700	
Hoopes Lynn I	Gl 35	95,700	SCHOOL TAXABLE VALUE	95,700	
39 Pennsylvania Ave	ACRES 2.10 BANK CORELG		FD502 Friendship fire dist	95,700 TO	
Friendship, NY 14739	EAST-1267410 NRTH-0800837		LD501 Friendship light	95,700 TO	
	DEED BOOK 1337 PG-177		RD501 Friendship refuse	95,700 TO	
	FULL MARKET VALUE	110,000	SW501 Friendship sidewalk	95,700 TO	
				182.16-1-19	
	6943 County Rd 31				00000000888
182.16-1-19	210 1 Family Res		COUNTY TAXABLE VALUE	71,500	
Hope Alexander J	Friendship 025001	2,800	TOWN TAXABLE VALUE	71,500	
Hope Brittany M	Gl 28	71,500	SCHOOL TAXABLE VALUE	71,500	
6943 County Rd 31	FRNT 92.72 DPTH 133.65		FD502 Friendship fire dist	71,500 TO	
Friendship, NY 14739	ACRES 0.29		LD501 Friendship light	71,500 TO	
	EAST-1271975 NRTH-0804043		RD501 Friendship refuse	71,500 TO	
	DEED BOOK 2021 PG-19535		SW501 Friendship sidewalk	71,500 TO	
	FULL MARKET VALUE	82,184			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.-1-25.4	6832-12 County Rd 31					ACCOUNT NO. 00000000379
182.-1-25.4	270 Mfg housing		COUNTY TAXABLE VALUE	53,900		
Hope Scott	Friendship 025001	4,800	TOWN TAXABLE VALUE	53,900		
Hope Samantha	Gl 28	53,900	SCHOOL TAXABLE VALUE	53,900		
6832-12 County Rd 31 Lot 7	ACRES 0.50		FD502 Friendship fire dist	53,900 TO		
PO Box 165	EAST-1273106 NRTH-0804474					
Friendship, NY 14739	DEED BOOK 2017 PG-90767					
	FULL MARKET VALUE	61,954				
182.-1-25.2	6832-6 County Rd 31					ACCOUNT NO. 00000000377
182.-1-25.2	310 Res Vac		COUNTY TAXABLE VALUE	9,800		
Hope Scott Jr	Friendship 025001	9,800	TOWN TAXABLE VALUE	9,800		
Hope Samantha	Gl28	9,800	SCHOOL TAXABLE VALUE	9,800		
PO Box 165	ACRES 1.20		FD502 Friendship fire dist	9,800 TO		
Friendship, NY 14739	EAST-1273105 NRTH-0804248					
	DEED BOOK 2022 PG-21242					
	FULL MARKET VALUE	11,264				
170.-1-18.32	County Rd 20					ACCOUNT NO. 00000001478
170.-1-18.32	912 Forest s480a		RPTL S480- 47460	158,760	158,760	158,760
Hopkins Kyle E	Friendship 025001	261,300	COUNTY TAXABLE VALUE	102,540		
106 Roaring Branch Rd	170.-1-18.3	261,300	TOWN TAXABLE VALUE	102,540		
Liberty, PA 16930	ACRES 244.00		SCHOOL TAXABLE VALUE	102,540		
	EAST-1282256 NRTH-0808297		FD502 Friendship fire dist	261,300 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2024 PG-47003					
UNDER RPTL480A UNTIL 2035	FULL MARKET VALUE	300,345				
196.-1-29.3	4322-3 Moss Brook Rd					ACCOUNT NO. 00000001394
196.-1-29.3	270 Mfg housing		STAR B 41854	0	0	28,200
Horton Cheryl	Friendship 025001	12,000	COUNTY TAXABLE VALUE	32,700		
4322-3 Moss Brook Rd Lot 3	Gl 18	32,700	TOWN TAXABLE VALUE	32,700		
Friendship, NY 14739	Lot #3		SCHOOL TAXABLE VALUE	4,500		
	access & maintenance agre		FD502 Friendship fire dist	32,700 TO		
	ACRES 5.00					
	EAST-1275630 NRTH-0797807					
	DEED BOOK 2013 PG-66740					
	FULL MARKET VALUE	37,586				

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-66	81 E Main St			182.12-1-66	00000000705
182.12-1-66	210 1 Family Res		STAR B 41854	0 / 0 / 28,200	
Hoyer William L Jr	Friendship 025001	6,800	COUNTY TAXABLE VALUE	53,600	
81 E Main St	Gl 28	53,600	TOWN TAXABLE VALUE	53,600	
Friendship, NY 14739	Inc 9444855		SCHOOL TAXABLE VALUE	25,400	
	ACRES 0.72 BANK CORELG		FD502 Friendship fire dist	53,600 TO	
	EAST-1271700 NRTH-0805867		LD501 Friendship light	53,600 TO	
	DEED BOOK 1254 PG-64		RD501 Friendship refuse	53,600 TO	
	FULL MARKET VALUE	61,609	SW501 Friendship sidewalk	53,600 TO	
169.-1-20	5006 Sleepy Hollow Rd			169.-1-20	00000000220
169.-1-20	210 1 Family Res		Sr Citizen 41802	34,050 / 0 / 0	
Hurd John R	Friendship 025001	8,000	ENH STAR 41834	0 / 0 / 68,100	
5006 Sleepy Hollow Rd	Gl 37	68,100	COUNTY TAXABLE VALUE	34,050	
Friendship, NY 14739	ACRES 1.80		TOWN TAXABLE VALUE	68,100	
	EAST-1268919 NRTH-0808360		SCHOOL TAXABLE VALUE	0	
	DEED BOOK 1256 PG-297		FD502 Friendship fire dist	68,100 TO	
	FULL MARKET VALUE	78,276			
182.-1-90	County Rd 17			182.-1-90	00000000437
182.-1-90	314 Rural vac<10		COUNTY TAXABLE VALUE	800	
Hurd John R	Friendship 025001	800	TOWN TAXABLE VALUE	800	
5006 Sleepy Hollow Rd	Gl 36	800	SCHOOL TAXABLE VALUE	800	
Friendship, NY 14739	Inc L. 1015; 1018 & Pg 119; 249		FD502 Friendship fire dist	800 TO	
	ACRES 1.30				
	EAST-1268971 NRTH-0808174				
	DEED BOOK 1256 PG-297				
	FULL MARKET VALUE	920			
182.-1-14	5005 Sleepy Hollow Rd			182.-1-14	00000000368
182.-1-14	270 Mfg housing		COUNTY TAXABLE VALUE	17,100	
Hurd Matthew	Friendship 025001	4,800	TOWN TAXABLE VALUE	17,100	
Rinehart Rochelle	Gl 36	17,100	SCHOOL TAXABLE VALUE	17,100	
6547 County Road 20 Lot 1B	Unfit for human habatatio		FD502 Friendship fire dist	17,100 TO	
Friendship, NY 14739	ACRES 0.50				
	EAST-1268625 NRTH-0808052				
	DEED BOOK 2016 PG-85370				
	FULL MARKET VALUE	19,655			
196.-1-10	6001 County Rd 31A			196.-1-10	00000001199
196.-1-10	210 1 Family Res		COUNTY TAXABLE VALUE	78,000	
Hurtubise Eric	Friendship 025001	18,100	TOWN TAXABLE VALUE	78,000	
854 Park Avenue	Gl 2	78,000	SCHOOL TAXABLE VALUE	78,000	
North Tonawanda, NY 14120	Life use Joseph Hurtubise		FD502 Friendship fire dist	78,000 TO	
	ACRES 10.40				
	EAST-1286012 NRTH-0797976				
	DEED BOOK 2012 PG-60462				
	FULL MARKET VALUE	89,655			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 116
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Corbin Hill Rd						00000001198
196.-1-9.22	322 Rural vac>10		RPTL S480- 47460	20,445	20,445	20,445	
Hurtubise Eric Charles	Friendship 025001	27,400	COUNTY TAXABLE VALUE	6,955			
854 Park Ave	Gl 2	27,400	TOWN TAXABLE VALUE	6,955			
North Tonawanda, NY 14120	ACRES 25.80		SCHOOL TAXABLE VALUE	6,955			
	EAST-1285560 NRTH-0797977		FD502 Friendship fire dist	27,400 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 866 PG-00151						
UNDER RPTL480A UNTIL 2035	FULL MARKET VALUE	31,494					
	7611 N Branch Rd						00000001507
168.-1-11.12	312 Vac w/imprv		COUNTY TAXABLE VALUE	28,100			
Huver Joseph	Friendship 025001	26,200	TOWN TAXABLE VALUE	28,100			
624 Hoop St	ACRES 18.40	28,100	SCHOOL TAXABLE VALUE	28,100			
Olean, NY 14760	EAST-1260314 NRTH-0808793		FD502 Friendship fire dist	28,100 TO			
	DEED BOOK 2020 PG-5893						
	FULL MARKET VALUE	32,299					
	6213 County Rd 31A						00000001193
196.-1-8.51	260 Seasonal res		COUNTY TAXABLE VALUE	237,700			
Hyde Albert III	Friendship 025001	112,900	TOWN TAXABLE VALUE	237,700			
29 Cambridge Ct	GL 2	237,700	SCHOOL TAXABLE VALUE	237,700			
Downingtown, PA 19335	ACRES 105.10		FD502 Friendship fire dist	237,700 TO			
	EAST-1283058 NRTH-0799095						
	DEED BOOK 2020 PG-9704						
	FULL MARKET VALUE	273,218					
	4160 E County Rd 1						00000001140
195.19-1-2	210 1 Family Res		COUNTY TAXABLE VALUE	154,000			
Hyson Stephen M	Friendship 025001	9,600	TOWN TAXABLE VALUE	154,000			
324 Toland Rd	Gl 33	154,000	SCHOOL TAXABLE VALUE	154,000			
Dover, NH 03820	ACRES 1.10 BANK CORELG		FD502 Friendship fire dist	154,000 TO			
	EAST-1266902 NRTH-0794596						
	DEED BOOK 2024 PG-52284						
	FULL MARKET VALUE	177,011					
	5216 Pigtail Rd						00000000265
170.-1-7.1	210 1 Family Res		VET COM CT 41131	9,400	9,400		0
Illerbrun Frank A	Friendship 025001	11,800	VET COM S 41134	0	0		14,850
Illebrun Karen S	21-22	59,400	VET DIS CT 41141	18,800	18,800		0
5216 Pigtail Rd	ACRES 4.80 BANK CORELG		VET DIS S 41144	0	0		29,700
Friendship, NY 14739	EAST-1277592 NRTH-0811847		ENH STAR 41834	0	0		14,850
	DEED BOOK 2009 PG-37998		COUNTY TAXABLE VALUE	31,200			
	FULL MARKET VALUE	68,276	TOWN TAXABLE VALUE	31,200			
			SCHOOL TAXABLE VALUE	0			
			FD502 Friendship fire dist	59,400 TO			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 117
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	East Hill Rd			196.-1-20.1	00000001207
196.-1-20.1 Inzinga Peter A 68 Park Lands Drive Rochester, NY 14516	260 Seasonal res Friendship 025001 Gl 9 ACRES 76.50 EAST-1280640 NRTH-0793487 DEED BOOK 2016 PG-82565 FULL MARKET VALUE	83,500 130,300 149,770	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	130,300 130,300 130,300 130,300 TO	
	29-31 W Main St			182.11-2-21	00000000595
182.11-2-21 Irvin Marin D Irvin Tamara L 45 E Main St Friendship, NY 14739	422 Diner/lunch Friendship 025001 Gl 36 Inc L 1092 P 342 Restaurant ACRES 0.08 EAST-1269662 NRTH-0804586 DEED BOOK 2020 PG-7863 FULL MARKET VALUE	800 77,800 89,425	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	77,800 77,800 77,800 77,800 TO 77,800 TO 77,800 TO 77,800 TO	
	45 E Main St			182.12-2-25	00000000741
182.12-2-25 Irvin Martin Irvin Tamara 45 E Main St Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 28 ACRES 0.38 BANKLERETA2 EAST-1271048 NRTH-0805148 DEED BOOK 2012 PG-60816 FULL MARKET VALUE	STAR B 41854 3,600 117,300 134,828	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	0 0 28,200 117,300 117,300 89,100 117,300 TO 117,300 TO 117,300 TO 117,300 TO	
	11 Queen Ann St			182.7-1-21	00000000462
182.7-1-21 Irvin Martin D Irvin Tamara L 45 E Main St Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 36 Inc 182.11-2-1 & 182.7-1- ACRES 2.80 EAST-1268787 NRTH-0805484 DEED BOOK 2017 PG-93292 FULL MARKET VALUE	11,800 81,200 93,333	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	81,200 81,200 81,200 81,200 TO 81,200 TO 81,200 TO 81,200 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 118
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE
182.11-2-68	24 Maple Ave					ACCOUNT NO. 00000000638
182.11-2-68	220 2 Family Res		COUNTY TAXABLE VALUE	59,600		
Irvin Marty	Friendship 025001	3,800	TOWN TAXABLE VALUE	59,600		
45 E Main St	Gl 36	59,600	SCHOOL TAXABLE VALUE	59,600		
Friendship, NY 14739	Sale Cty Alleg 2012/56712		FD502 Friendship fire dist	59,600 TO		
	ACRES 0.40		LD501 Friendship light	59,600 TO		
	EAST-1268859 NRTH-0804707		RD501 Friendship refuse	59,600 TO		
	DEED BOOK 2019 PG-2778		SW501 Friendship sidewalk	59,600 TO		
	FULL MARKET VALUE	68,506	UW001 Unpaid water	.00 MT		
182.-1-71	Pennsylvania Ave					ACCOUNT NO. 00000000419
182.-1-71	311 Res vac land		COUNTY TAXABLE VALUE	900		
J&W Vending Services	Friendship 025001	900	TOWN TAXABLE VALUE	900		
14 N Main St	Gl 35	900	SCHOOL TAXABLE VALUE	900		
Andover, NY 14806	ACRES 0.69		FD502 Friendship fire dist	900 TO		
	EAST-1267610 NRTH-0802587					
	DEED BOOK 2025 PG-62600					
	FULL MARKET VALUE	1,034				
181.-1-15	7947 County Rd 20					ACCOUNT NO. 00000000350
181.-1-15	240 Rural res		VET COM CT 41131	9,400	9,400	0
Jachlewski Mark A	Friendship 025001	93,500	VET COM S 41134	0	0	39,339
7947 County Rd 20	Gl 59	157,357	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	Tree Farm		VET DIS S 41144	0	0	31,471
	ACRES 87.00		STAR B 41854	0	0	28,200
	EAST-1255230 NRTH-0802097		COUNTY TAXABLE VALUE	129,157		
	DEED BOOK 1249 PG-210		TOWN TAXABLE VALUE	129,157		
	FULL MARKET VALUE	180,870	SCHOOL TAXABLE VALUE	58,347		
			FD502 Friendship fire dist	157,357 TO		
182.14-1-3	7262 County Rd 20					ACCOUNT NO. 00000000803
182.14-1-3	210 1 Family Res		COUNTY TAXABLE VALUE	16,000		
Jackson Andrew	Friendship 025001	6,700	TOWN TAXABLE VALUE	16,000		
7262 County Rd 20	Gl 43	16,000	SCHOOL TAXABLE VALUE	16,000		
Friendship, NY 14739	ACRES 0.70		FD502 Friendship fire dist	16,000 TO		
	EAST-1266310 NRTH-0802917					
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-65977					
Scott Zane G	FULL MARKET VALUE	18,391				
194.-1-13	7764 Haynes Rd					ACCOUNT NO. 00000001044
194.-1-13	260 Seasonal res		COUNTY TAXABLE VALUE	39,300		
Jackson Francis J	Bolivar/richbur 027602	31,300	TOWN TAXABLE VALUE	39,300		
8206 Reed Hill Rd	Gl 57	39,300	SCHOOL TAXABLE VALUE	39,300		
Cattaraugus, NY 14719	ACRES 23.50		FD502 Friendship fire dist	39,300 TO		
	EAST-1258350 NRTH-0793187					
	DEED BOOK 1240 PG-36					
	FULL MARKET VALUE	45,172				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 119
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5170 Pigtail Rd			170.-1-47.212	00000000313
170.-1-47.212	210 1 Family Res		COUNTY TAXABLE VALUE	111,600	
Jackson Melissa	Friendship 025001	11,300	TOWN TAXABLE VALUE	111,600	
5170 Pigtail Rd	Gl 21	111,600	SCHOOL TAXABLE VALUE	111,600	
Friendship, NY 14739	ACRES 4.40		FD502 Friendship fire dist	111,600 TO	
	EAST-1276676 NRTH-0810050				
	DEED BOOK 2024 PG-47886				
	FULL MARKET VALUE	128,276			
	6684 County Rd 20			183.-1-33	00000000996
183.-1-33	270 Mfg housing		VET WAR CT 41121	1,995 1,995	0
Jarbeck Stephen	Friendship 025001	2,900	VET WAR S 41124	0 0	1,995
6684 County Road 20	Gl 20	13,300	ENH STAR 41834	0 0	11,305
Friendship, NY 14739	ACRES 0.42		COUNTY TAXABLE VALUE	11,305	
	EAST-1275369 NRTH-0807280		TOWN TAXABLE VALUE	11,305	
	DEED BOOK 1201 PG-99		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	15,287	FD502 Friendship fire dist	13,300 TO	
	22 Maple Ave			182.11-2-67	00000000637
182.11-2-67	210 1 Family Res		COUNTY TAXABLE VALUE	61,000	
Jean-Simon Thamara	Friendship 025001	3,900	TOWN TAXABLE VALUE	61,000	
4 University Rd	Gl 36	61,000	SCHOOL TAXABLE VALUE	61,000	
Cambridge, MA 02138	Land Contract Dean Hale		FD502 Friendship fire dist	61,000 TO	
	ACRES 0.41		LD501 Friendship light	61,000 TO	
	EAST-1268930 NRTH-0804705		RD501 Friendship refuse	61,000 TO	
	DEED BOOK 2024 PG-48743		SW501 Friendship sidewalk	61,000 TO	
	FULL MARKET VALUE	70,115			
	S Pigtail Rd			170.-1-47.2	00000000312
170.-1-47.2	322 Rural vac>10		COUNTY TAXABLE VALUE	18,200	
Jewell Living Trust	Friendship 025001	18,200	TOWN TAXABLE VALUE	18,200	
N Jewell UTD D Freeman YTD	Gl21	18,200	SCHOOL TAXABLE VALUE	18,200	
6692 Big Tree Rd	ACRES 10.50		FD502 Friendship fire dist	18,200 TO	
Livonia, NY 14487	EAST-1275202 NRTH-0809613				
	DEED BOOK 2018 PG-96020				
	FULL MARKET VALUE	20,920			
	51 E Main St			182.12-1-24.1	00000000665
182.12-1-24.1	411 Apartment		COUNTY TAXABLE VALUE	183,400	
JJAK Property Holdings LLC	Friendship 025001	9,600	TOWN TAXABLE VALUE	183,400	
9354 Pinyon Ct	Gl28	183,400	SCHOOL TAXABLE VALUE	183,400	
Clarence Center, NY 14032	Ex Off In 1995		FD502 Friendship fire dist	183,400 TO	
	ACRES 1.00		LD501 Friendship light	183,400 TO	
	EAST-1271230 NRTH-0805387		RD501 Friendship refuse	183,400 TO	
	DEED BOOK 2019 PG-4755		SW501 Friendship sidewalk	183,400 TO	
	FULL MARKET VALUE	210,805			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 120
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
156.-1-9.4	5492 Pigtail Rd				00000001389
Jobson Stephen	312 Vac w/imprv		COUNTY TAXABLE VALUE	34,800	
108 Broadmoor Dr	Friendship 025001	32,700	TOWN TAXABLE VALUE	34,800	
Tonawanda, NY 14150	Gl 31	34,800	SCHOOL TAXABLE VALUE	34,800	
	ACRES 24.90		FD502 Friendship fire dist	34,800 TO	
	EAST-1271980 NRTH-0819357				
	DEED BOOK 2020 PG-9080				
	FULL MARKET VALUE	40,000			
182.11-2-30	9 E Elmwood Ave				00000000604
Johnson Carl F	210 1 Family Res		COUNTY TAXABLE VALUE	68,300	
9 E Elmwood Ave	Friendship 025001	2,400	TOWN TAXABLE VALUE	68,300	
Friendship, NY 14739	Gl 36	68,300	SCHOOL TAXABLE VALUE	68,300	
	ACRES 0.25		FD502 Friendship fire dist	68,300 TO	
	EAST-1268914 NRTH-0804435		LD501 Friendship light	68,300 TO	
	DEED BOOK 2018 PG-10220		RD501 Friendship refuse	68,300 TO	
	FULL MARKET VALUE	78,506	SW501 Friendship sidewalk	68,300 TO	
195.-1-14.311	4022 State Rt 275				00000001082
Johnson Scott A	312 Vac w/imprv		COUNTY TAXABLE VALUE	105,800	
Johnson Jacklyn L	Friendship 025001	47,000	TOWN TAXABLE VALUE	105,800	
4022 State Rt 275	Gl 33.25	105,800	SCHOOL TAXABLE VALUE	105,800	
Friendship, NY 14739	ACRES 39.20		FD502 Friendship fire dist	105,800 TO	
	EAST-1270800 NRTH-0792957				
	DEED BOOK 2020 PG-9114				
	FULL MARKET VALUE	121,609			
183.-1-25.12	6565 S County Rd 31				00000001339
Jolls Thomas D	260 Seasonal res		COUNTY TAXABLE VALUE	79,900	
Jolls, Timothy W & Terence L	Friendship 025001	44,500	TOWN TAXABLE VALUE	79,900	
5491 Chestnut Ridge Rd	Gl19	79,900	SCHOOL TAXABLE VALUE	79,900	
Orchard Park, NY 14127	ACRES 36.70		FD502 Friendship fire dist	79,900 TO	
	EAST-1276130 NRTH-0801367				
	DEED BOOK 2015 PG-79422				
	FULL MARKET VALUE	91,839			
182.11-1-28	75 W Main St				00000000552
Jones Jacqueline D	210 1 Family Res		COUNTY TAXABLE VALUE	82,800	
75 W Main St	Friendship 025001	9,200	TOWN TAXABLE VALUE	82,800	
Friendship, NY 14739	35-36	82,800	SCHOOL TAXABLE VALUE	82,800	
	ACRES 0.97 BANKLERETA2		FD502 Friendship fire dist	82,800 TO	
	EAST-1268520 NRTH-0804016		LD501 Friendship light	82,800 TO	
	DEED BOOK 2025 PG-57417		RD501 Friendship refuse	82,800 TO	
	FULL MARKET VALUE	95,172	SW501 Friendship sidewalk	82,800 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 121
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-37	53 E Linwood Ave 311 Res vac land		COUNTY TAXABLE VALUE	2,400	00000000478
Joy Bobbie Lynn	Friendship 025001	2,400	TOWN TAXABLE VALUE	2,400	
Howard Rebecca Lynn	Gl 36	2,400	SCHOOL TAXABLE VALUE	2,400	
1747 Gargoyle Rd Lot 43	Resolution 125-85,		FD502 Friendship fire dist	2,400 TO	
Olean, NY 14760	Sortore R		LD501 Friendship light	2,400 TO	
	ACRES 0.25		RD501 Friendship refuse	2,400 TO	
	EAST-1268320 NRTH-0806814		SW501 Friendship sidewalk	2,400 TO	
	DEED BOOK 2024 PG-47450				
	FULL MARKET VALUE	2,759			
182.7-1-38	51 E Linwood Ave 311 Res vac land		COUNTY TAXABLE VALUE	5,700	00000000479
Joy Bobbie Lynn	Friendship 025001	5,700	TOWN TAXABLE VALUE	5,700	
Howard Rebecca Lynn	Gl 36	5,700	SCHOOL TAXABLE VALUE	5,700	
1747 Gargoyle Rd Lot 43	ACRES 0.60		FD502 Friendship fire dist	5,700 TO	
Olean, NY 14760	EAST-1268286 NRTH-0806673		LD501 Friendship light	5,700 TO	
	DEED BOOK 2024 PG-47450		RD501 Friendship refuse	5,700 TO	
	FULL MARKET VALUE	6,552	SW501 Friendship sidewalk	5,700 TO	
170.-1-28.5	5171 Pigtail Rd 210 1 Family Res		COUNTY TAXABLE VALUE	119,000	00000000290
Joy Nancy	Friendship 025001	26,600	TOWN TAXABLE VALUE	119,000	
Groff Paul G	Gl21	119,000	SCHOOL TAXABLE VALUE	119,000	
5171 Pigtail Rd	ACRES 27.80 BANK CORELG		FD502 Friendship fire dist	119,000 TO	
Friendship, NY 14739	EAST-1276560 NRTH-0811157				
	DEED BOOK 2021 PG-17462				
	FULL MARKET VALUE	136,782			
183.-1-12	County Rd 31 322 Rural vac>10		COUNTY TAXABLE VALUE	132,000	00000000962
JT Allegheny Timberland, LLC	Friendship 025001	132,000	TOWN TAXABLE VALUE	132,000	
C/O Property Tax Admin	Gl 12	132,000	SCHOOL TAXABLE VALUE	132,000	
PO Box 3349	ACRES 130.70		FD502 Friendship fire dist	132,000 TO	
Albany, GA 31706	EAST-1281398 NRTH-0806868				
	DEED BOOK 2020 PG-7551				
	FULL MARKET VALUE	151,724			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
182.11-2-29	7 Elmwood Ave					00000000603
182.11-2-29	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Kado Kendra	Friendship 025001	2,900	VET WAR S 41124	0	0	10,650
Kado Derrick	Gl 36	71,000	VET DIS CT 41141	18,800	18,800	0
7 Elmwood Ave	FRNT 66.00 DPTH 198.00		VET DIS S 41144	0	0	31,950
Friendship, NY 14739	ACRES 0.30		ENH STAR 41834	0	0	28,400
	EAST-1268952 NRTH-0804394		COUNTY TAXABLE VALUE	46,560		
	DEED BOOK 2016 PG-83124		TOWN TAXABLE VALUE	46,560		
	FULL MARKET VALUE	81,609	SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	71,000 TO		
			LD501 Friendship light	71,000 TO		
			RD501 Friendship refuse	71,000 TO		
			SW501 Friendship sidewalk	71,000 TO		
			US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		
183.-1-17.11	6048 County Rd 31A					00000000970
183.-1-17.11	210 1 Family Res		STAR B 41854	0	0	28,200
Kamrowski Ronald A Jr	Friendship 025001	20,200	COUNTY TAXABLE VALUE	99,100		
Kamrowski Louise M	Gl3	99,100	TOWN TAXABLE VALUE	99,100		
6048 County Rd 31A	ACRES 12.40 BANKLERETA2		SCHOOL TAXABLE VALUE	70,900		
Scio, NY 14880	EAST-1285718 NRTH-0800557		FD502 Friendship fire dist	99,100 TO		
	DEED BOOK 2012 PG-59454					
	FULL MARKET VALUE	113,908				
183.-1-17.13	County Rd 31					00000001282
183.-1-17.13	314 Rural vac<10		COUNTY TAXABLE VALUE	6,000		
Kamrowski Ronald A Jr	Friendship 025001	6,000	TOWN TAXABLE VALUE	6,000		
Kamrowski Louise M	Gl 3	6,000	SCHOOL TAXABLE VALUE	6,000		
6048 Corbin Hill Rd	ACRES 4.80		FD502 Friendship fire dist	6,000 TO		
Scio, NY 14880	EAST-1285240 NRTH-0800517					
	DEED BOOK 2019 PG-1082					
	FULL MARKET VALUE	6,897				
182.11-1-7	2 W Linwood Ave					00000000531
182.11-1-7	210 1 Family Res		COUNTY TAXABLE VALUE	71,800		
Kane Barbara	Friendship 025001	2,400	TOWN TAXABLE VALUE	71,800		
Kane Matthew	Gl 36	71,800	SCHOOL TAXABLE VALUE	71,800		
2 Linwood Ave	Land contract Barb Kelley		FD502 Friendship fire dist	71,800 TO		
Friendship, NY 14739	ACRES 0.25		LD501 Friendship light	71,800 TO		
	EAST-1268059 NRTH-0805074		RD501 Friendship refuse	71,800 TO		
	DEED BOOK 2018 PG-99537		SW501 Friendship sidewalk	71,800 TO		
	FULL MARKET VALUE	82,529				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 123
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-66	20 Maple Ave				00000000636
182.11-2-66 Keiser Dawn 20 Maple Ave Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 36 Inc Perm Easemnt L 1008 Pg 32 ACRES 0.33 EAST-1269004 NRTH-0804710 DEED BOOK 2020 PG-5827 FULL MARKET VALUE	3,100 55,900 64,253	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	55,900 55,900 55,900 55,900 TO 55,900 TO 55,900 TO 55,900 TO	
181.-1-14.2	7875 County Rd 20				00000000349
181.-1-14.2 Kelley Frank P Kelley Tammy L 7875 County Road 20 Friendship, NY 14739	240 Rural res Friendship 025001 Gl 59 ACRES 10.30 EAST-1256200 NRTH-0803047 DEED BOOK 978 PG-00120 FULL MARKET VALUE	18,000 96,200 110,575	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	96,200 96,200 96,200 96,200 TO	
195.-1-11.2	4236 Blouvet Rd				00000001304
195.-1-11.2 Kelly Carolyn 851 DelOro St Woodland, CA 95695	270 Mfg housing Friendship 025001 Gl 25 inc 195.-1-11.1 ACRES 48.90 EAST-1273450 NRTH-0795547 DEED BOOK 1350 PG-7 FULL MARKET VALUE	56,700 74,400 85,517	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 74,400 74,400 0 74,400 TO	0 74,400
157.-1-16	6034 County Rd 20				00000000119
157.-1-16 Kemp Richard J Kemp Mary Lou A 6034 County Rd 20 Friendship, NY 14739	210 1 Family Res genesee Valley 023202 Gl 7 Life Use Richard,MaryLou ACRES 1.10 EAST-1285414 NRTH-0818166 DEED BOOK 2018 PG-98905 FULL MARKET VALUE	7,100 57,700 66,322	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 57,700 57,700 0 57,700 TO	0 57,700
181.-1-10.5	N Branch Rd				00000000339
181.-1-10.5 Kenneth Reiss G 63 Wolf Run Rd Cuba, NY 14727 MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2033	321 Abandoned ag Friendship 025001 Gl51 ACRES 24.10 EAST-1259400 NRTH-0803503 DEED BOOK 2023 PG-45636 FULL MARKET VALUE	31,900 31,900 36,667	AG DIST 41730 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	21,000 10,900 10,900 10,900 31,900 TO	21,000 21,000

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 124
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	6839 County Rd 20			183.5-1-11	00000001011
183.5-1-11	210 1 Family Res		CW_10_VET/ 41151	3,760 0 0	
Kenyon Joseph	Friendship 025001	7,300	STAR B 41854	0 0 28,200	
Kenyon Vickie	Gl 28	67,700	COUNTY TAXABLE VALUE	63,940	
c/o Thomas & Tracey Whitsell	Inc 185.5-1-10		TOWN TAXABLE VALUE	67,700	
4945 County Rd 12	Land Contract to Whitsel		SCHOOL TAXABLE VALUE	39,500	
Andover, NY 14806	ACRES 1.20		FD502 Friendship fire dist	67,700 TO	
	EAST-1273174 NRTH-0806426		SW501 Friendship sidewalk	67,700 TO	
	DEED BOOK 2012 PG-58318				
	FULL MARKET VALUE	77,816			
	5354 Pigtail Rd			170.-1-3	00000000257
170.-1-3	260 Seasonal res		COUNTY TAXABLE VALUE	74,700	
Kerwin Daniel M	Friendship 025001	28,600	TOWN TAXABLE VALUE	74,700	
Kerwin Linda J	GL 22	74,700	SCHOOL TAXABLE VALUE	74,700	
449 Lake St	ACRES 18.30		FD502 Friendship fire dist	74,700 TO	
Wilson, NY 14172	EAST-1274990 NRTH-0815297				
	DEED BOOK 2019 PG-5212				
	FULL MARKET VALUE	85,862			
	7 Vorhis St			182.11-1-11	00000000535
182.11-1-11	210 1 Family Res		COUNTY TAXABLE VALUE	51,300	
King William	Friendship 025001	6,700	TOWN TAXABLE VALUE	51,300	
King Bonnie	Gl 36	51,300	SCHOOL TAXABLE VALUE	51,300	
7 Vorhis St	ACRES 0.70		FD502 Friendship fire dist	51,300 TO	
PO Box 322	EAST-1268424 NRTH-0805291		LD501 Friendship light	51,300 TO	
Friendship, NY 14739	DEED BOOK 2024 PG-52453		RD501 Friendship refuse	51,300 TO	
	FULL MARKET VALUE	58,966	SW501 Friendship sidewalk	51,300 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
	7363 S N Branch Rd			169.-1-35.22	00000001483
169.-1-35.22	240 Rural res		COUNTY TAXABLE VALUE	127,700	
Kirtz Jamie Eastham	Friendship 025001	13,500	TOWN TAXABLE VALUE	127,700	
7363 North Branch Rd	ACRES 6.20	127,700	SCHOOL TAXABLE VALUE	127,700	
Friendship, NY 14739	EAST-1264587 NRTH-0808307		FD502 Friendship fire dist	127,700 TO	
	DEED BOOK 2018 PG-95651				
	FULL MARKET VALUE	146,782			
	5316 County Road 17			169.-1-38.2	00000000251
169.-1-38.2	210 1 Family Res		STAR B 41854	0 0 28,200	
Kirtz Timothy A	Friendship 025001	22,200	COUNTY TAXABLE VALUE	53,300	
5316 County Road 17	Gl 38	53,300	TOWN TAXABLE VALUE	53,300	
Friendship, NY 14739	ACRES 14.40		SCHOOL TAXABLE VALUE	25,100	
	EAST-1268002 NRTH-0813184		FD502 Friendship fire dist	53,300 TO	
	DEED BOOK 1693 PG-198				
	FULL MARKET VALUE	61,264			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 125
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
195.-1-35	4425 State Route 275	56 PCT OF VALUE USED FOR EXEMPTION PURPOSES				00000001109
195.-1-35	240 Rural res		VET WAR CT 41121	5,640	5,640	0
Klice Brian T	Friendship 025001	70,100	VET WAR S 41124	0	0	10,517
Klice Stephainie M	41-42	125,200	ENH STAR 41834	0	0	83,190
4425 State Route 275	ACRES 59.80		COUNTY TAXABLE VALUE	119,560		
Friendship, NY 14739	EAST-1265240 NRTH-0798997		TOWN TAXABLE VALUE	119,560		
	DEED BOOK 1138 PG-232		SCHOOL TAXABLE VALUE	31,493		
	FULL MARKET VALUE	143,908	FD502 Friendship fire dist	125,200 TO		
195.-1-38.2	State Route 275					00000001310
195.-1-38.2	311 Res vac land		COUNTY TAXABLE VALUE	3,500		
Klice Brian T	Friendship 025001	3,500	TOWN TAXABLE VALUE	3,500		
Klice Stephanie M	Gl 34	3,500	SCHOOL TAXABLE VALUE	3,500		
4425 State Route 275	ACRES 2.80		FD502 Friendship fire dist	3,500 TO		
Friendship, NY 14739	EAST-1266710 NRTH-0799437					
	DEED BOOK 1152 PG-139					
	FULL MARKET VALUE	4,023				
182.12-2-46	20 W Water St					00000000762
182.12-2-46	210 1 Family Res		Sr Citizen 41800	28,700	28,700	28,700
Kline Donna	Friendship 025001	2,400	ENH STAR 41834	0	0	28,700
20 W Water St	28-36	57,400	COUNTY TAXABLE VALUE	28,700		
PO Box 172	ACRES 0.25		TOWN TAXABLE VALUE	28,700		
Friendship, NY 14739	EAST-1270561 NRTH-0804383		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 1181 PG-177		FD502 Friendship fire dist	57,400 TO		
	FULL MARKET VALUE	65,977	LD501 Friendship light	57,400 TO		
			RD501 Friendship refuse	57,400 TO		
			SW501 Friendship sidewalk	57,400 TO		
181.-1-2.22	4965 Echoing Pine Rd					00000000321
181.-1-2.22	260 Seasonal res		COUNTY TAXABLE VALUE	50,400		
Klodzinski Joseph	Friendship 025001	10,800	TOWN TAXABLE VALUE	50,400		
Klodzinski Nina	Gl 60	50,400	SCHOOL TAXABLE VALUE	50,400		
176 Barnard St	Book 963 Page 289		FD502 Friendship fire dist	50,400 TO		
Buffalo, NY 14206	ACRES 4.00					
	EAST-1257830 NRTH-0807920					
	DEED BOOK 2013 PG-64436					
	FULL MARKET VALUE	57,931				
155.-1-20	5831 Springbrook Rd					00000000021
155.-1-20	312 Vac w/imprv		COUNTY TAXABLE VALUE	23,100		
Koller Tammi J	Friendship 025001	10,700	TOWN TAXABLE VALUE	23,100		
3256 Lockport Rd	Gl 64	23,100	SCHOOL TAXABLE VALUE	23,100		
Sanborn, NY 14132	ACRES 3.93		FD502 Friendship fire dist	23,100 TO		
	EAST-1258200 NRTH-0820997					
	DEED BOOK 2016 PG-85748					
	FULL MARKET VALUE	26,552				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 126
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-50	15 W Water St 210 1 Family Res			182.12-2-50	00000000766
Kovbasnyuk Yaroslav	Friendship 025001	3,600	COUNTY TAXABLE VALUE	40,900	
489 Cowperthwaite St Apt 62H	Gl 36	40,900	TOWN TAXABLE VALUE	40,900	
Danbury, CT 06811	ACRES 0.38		SCHOOL TAXABLE VALUE	40,900	
	EAST-1270220 NRTH-0804449		FD502 Friendship fire dist	40,900 TO	
	DEED BOOK 2025 PG-62605		LD501 Friendship light	40,900 TO	
	FULL MARKET VALUE	47,011	RD501 Friendship refuse	40,900 TO	
			SW501 Friendship sidewalk	40,900 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
195.-1-10.11	4311 Blouvet Rd 260 Seasonal res			195.-1-10.11	00000001075
Kowalik Timothy T	Friendship 025001	20,800	COUNTY TAXABLE VALUE	36,600	
3092 Shenk Rd Apt E	Gl 26	36,600	TOWN TAXABLE VALUE	36,600	
Sanborn, NY 14132	ACRES 13.00		SCHOOL TAXABLE VALUE	36,600	
	EAST-1272340 NRTH-0796797		FD502 Friendship fire dist	36,600 TO	
	DEED BOOK 2025 PG-61874				
	FULL MARKET VALUE	42,069			
156.-1-9.2	5443 Pigtail Rd 260 Seasonal res			156.-1-9.2	00000001379
Kozak Jason	Friendship 025001	30,300	COUNTY TAXABLE VALUE	93,200	
108 Sable Palm Dr	Gl 31	93,200	TOWN TAXABLE VALUE	93,200	
Cheektowaga, NY 14225	ACRES 22.50		SCHOOL TAXABLE VALUE	93,200	
	EAST-1272010 NRTH-0818457		FD502 Friendship fire dist	93,200 TO	
	DEED BOOK 1352 PG-33				
	FULL MARKET VALUE	107,126			
182.12-2-65	6 Stevens Ave 210 1 Family Res		STAR B 41854	182.12-2-65 0 0 28,200	00000000782
Kozlowski Rachel A	Friendship 025001	2,700	COUNTY TAXABLE VALUE	64,600	
6 Stevens Ave	Gl 36	64,600	TOWN TAXABLE VALUE	64,600	
PO Box 83	ACRES 0.28		SCHOOL TAXABLE VALUE	36,400	
Friendship, NY 14739	EAST-1270540 NRTH-0804537		FD502 Friendship fire dist	64,600 TO	
	DEED BOOK 1116 PG-88		LD501 Friendship light	64,600 TO	
	FULL MARKET VALUE	74,253	RD501 Friendship refuse	64,600 TO	
			SW501 Friendship sidewalk	64,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 127
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL
				182.16-1-30	
	31 Sunnyside St				00000000898
182.16-1-30	220 2 Family Res		STAR B 41854	0	0 28,200
Kraus John	Friendship 025001	3,200	COUNTY TAXABLE VALUE	43,500	
80 W Main	Gl 36	43,500	TOWN TAXABLE VALUE	43,500	
Friendship, NY 14739	Price Inc 3 Other Parcels		SCHOOL TAXABLE VALUE	15,300	
	ACRES 0.34		FD502 Friendship fire dist	43,500 TO	
	EAST-1269970 NRTH-0803697		LD501 Friendship light	43,500 TO	
	DEED BOOK 2010 PG-45987		RD501 Friendship refuse	43,500 TO	
	FULL MARKET VALUE	50,000	SW501 Friendship sidewalk	43,500 TO	
				182.15-1-40.1	
	80 W Main St				00000000849
182.15-1-40.1	210 1 Family Res		COUNTY TAXABLE VALUE	38,800	
Kraus John M	Friendship 025001	3,900	TOWN TAXABLE VALUE	38,800	
31 Sunnyside St	Gl 35	38,800	SCHOOL TAXABLE VALUE	38,800	
Friendship, NY 14739	FRNT 109.00 DPTH 162.00		FD502 Friendship fire dist	38,800 TO	
	ACRES 0.41		LD501 Friendship light	38,800 TO	
	EAST-1268490 NRTH-0803697		RD501 Friendship refuse	38,800 TO	
	DEED BOOK 2019 PG-3572		SW501 Friendship sidewalk	38,800 TO	
	FULL MARKET VALUE	44,598			
				169.-1-26	
	5101 County Rd 17				00000000228
169.-1-26	240 Rural res		ENH STAR 41834	0	0 66,800
Kreamer Harold R. Jr & Kim M a	Friendship 025001	23,800	COUNTY TAXABLE VALUE	66,800	
Kreamer Trust dated Aug8 2023	Gl 36	66,800	TOWN TAXABLE VALUE	66,800	
5101 County Rd 17	ACRES 16.00		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267594 NRTH-0810066		FD502 Friendship fire dist	66,800 TO	
	DEED BOOK 2023 PG-43430				
	FULL MARKET VALUE	76,782			
				195.19-1-24	
	7281 S County Rd 1 Rd				00000001162
195.19-1-24	210 1 Family Res		COUNTY TAXABLE VALUE	42,100	
Kreamer Paul	Friendship 025001	2,900	TOWN TAXABLE VALUE	42,100	
7281 County Rd 1	Gl 41	42,100	SCHOOL TAXABLE VALUE	42,100	
Friendship, NY 14739	House & Trlr		FD502 Friendship fire dist	42,100 TO	
	ACRES 0.31				
	EAST-1266246 NRTH-0793170				
	DEED BOOK 2018 PG-97995				
	FULL MARKET VALUE	48,391			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 128
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	15 Stevens Ave			182.12-2-78	00000000795
182.12-2-78 Kriger Kimberly Ann 15 Stevens Ave Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 28 ACRES 0.13 EAST-1270794 NRTH-0804519 DEED BOOK 2022 PG-22145 FULL MARKET VALUE	1,200 39,000 44,828	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	39,000 39,000 39,000 39,000 TO 39,000 TO 39,000 TO 39,000 TO	
	5532 Pigtail Rd			156.-1-7	00000000052
156.-1-7 Krisiak Steven W 6039 Pinehurst Ct Lakeview, NY 14085 MAY BE SUBJECT TO PAYMENT UNDER RPTL480A UNTIL 2035	240 Rural res Friendship 025001 Gl 32 ACRES 72.85 EAST-1272360 NRTH-0821877 DEED BOOK 1213 PG-237 FULL MARKET VALUE	83,600 113,700 130,690	RPTL S480- 47460 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	49,812 49,812 49,812 63,888 63,888 63,888 113,700 TO	
	7604 E Austin Rd			155.-1-5.1	00000000007
155.-1-5.1 Kruger Cory M Kruger Brooke 7604 E Austin Rd Friendship, NY 14739	260 Seasonal res Friendship 025001 Gl 56 ACRES 20.70 EAST-1261588 NRTH-0821539 DEED BOOK 2025 PG-61152 FULL MARKET VALUE	28,500 152,400 175,172	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	152,400 152,400 152,400 152,400 TO	
	Sunnyside St Ext			182.-1-32.3	00000001315
182.-1-32.3 Kruger Karl Kruger Marsha 4112 Fifth Ave Friendship, NY 14739	311 Res vac land Friendship 025001 27-35 ACRES 2.20 EAST-1269480 NRTH-0802257 DEED BOOK 1168 PG-171 FULL MARKET VALUE	0 0 0	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 0 0 TO	
	17 Pennsylvania Ave			182.-1-79.12	00000001396
182.-1-79.12 Kruger Karl Kruger Marsha 119 Nile Rd Friendship, NY 14739	323 Vacant rural Friendship 025001 Gl 35 ACRES 14.70 EAST-1267941 NRTH-0801889 DEED BOOK 1557 PG-299 FULL MARKET VALUE	0 0 0	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 0 0 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 129
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-2	
	12 Sawyer Ave				00000000575
182.11-2-2	311 Res vac land		COUNTY TAXABLE VALUE	150	
Kruger Karl	Friendship 025001	150	TOWN TAXABLE VALUE	150	
Kruger Marsha S	Gl 36	150	SCHOOL TAXABLE VALUE	150	
4114 Fifth Ave	ACRES 0.50		FD502 Friendship fire dist	150 TO	
Friendship, NY 14739	EAST-1269036 NRTH-0805333		LD501 Friendship light	150 TO	
	DEED BOOK 1237 PG-249		RD501 Friendship refuse	150 TO	
	FULL MARKET VALUE	172	SW501 Friendship sidewalk	150 TO	
				195.19-1-32	
	State Route 275				00000001171
195.19-1-32	312 Vac w/imprv		COUNTY TAXABLE VALUE	12,300	
Kruger Karl	Friendship 025001	2,400	TOWN TAXABLE VALUE	12,300	
4112 Fifth Ave/nile	Gl 33	12,300	SCHOOL TAXABLE VALUE	12,300	
Friendship, NY 14739	ACRES 0.25		FD502 Friendship fire dist	12,300 TO	
	EAST-1267174 NRTH-0793665				
	DEED BOOK 802 PG-00058				
	FULL MARKET VALUE	14,138			
				182.-1-33	
	Pennsylvania Ave				00000000390
182.-1-33	312 Vac w/imprv		COUNTY TAXABLE VALUE	0	
Kruger Karl A	Friendship 025001	0	TOWN TAXABLE VALUE	0	
Kruger Marsha	Gl 35	0	SCHOOL TAXABLE VALUE	0	
4112 Fifth Ave/nile	Old Gravel Pit		FD502 Friendship fire dist	0 TO	
Frienship, NY 14739	ACRES 63.00				
	EAST-1268630 NRTH-0801457				
	DEED BOOK 1157 PG-120				
	FULL MARKET VALUE	0			
				182.15-1-12	
	South St				00000000822
182.15-1-12	312 Vac w/imprv		COUNTY TAXABLE VALUE	7,500	
Kruger Karl D	Friendship 025001	7,000	TOWN TAXABLE VALUE	7,500	
Kruger Marsha E	ACRES 18.10	7,500	SCHOOL TAXABLE VALUE	7,500	
4112 Fifth Ave	EAST-1269350 NRTH-0802997		FD502 Friendship fire dist	7,500 TO	
Friendship, NY 14739	DEED BOOK 1234 PG-45				
	FULL MARKET VALUE	8,621			
				182.19-1-15	
	49 Pennsylvania Ave				00000000932
182.19-1-15	311 Res vac land		COUNTY TAXABLE VALUE	700	
Kruger Karl D	Friendship 025001	700	TOWN TAXABLE VALUE	700	
4112 Fifth Ave	ACRES 0.93	700	SCHOOL TAXABLE VALUE	700	
Friendship, NY 14739	EAST-1267306 NRTH-0800201		FD502 Friendship fire dist	700 TO	
	DEED BOOK 1202 PG-304		LD501 Friendship light	700 TO	
	FULL MARKET VALUE	805	RD501 Friendship refuse	700 TO	
			SW501 Friendship sidewalk	700 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 130
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.19-1-9	4112 Fifth Ave/nile				00000001147
195.19-1-9	210 1 Family Res		ENH STAR 41834	0 / 0 / 19,900	
Kruger Karl D	Friendship 025001	1,900	COUNTY TAXABLE VALUE	19,900	
Kruger Marsha E	Gl 33	19,900	TOWN TAXABLE VALUE	19,900	
4112 Fifth Ave/nile	ACRES 0.20		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267077 NRTH-0793789		FD502 Friendship fire dist	19,900 TO	
	DEED BOOK 1049 PG-229				
	FULL MARKET VALUE	22,874			
194.-1-21	4181 Steenrod Ext				00000001052
194.-1-21	260 Seasonal res		COUNTY TAXABLE VALUE	159,700	
Krull Mark A	Bolivar/richbur 027602	71,600	TOWN TAXABLE VALUE	159,700	
Franasiak Joel A	Gl 57	159,700	SCHOOL TAXABLE VALUE	159,700	
c/o Wallace Krull	ACRES 64.00		FD502 Friendship fire dist	159,700 TO	
94 Greenwood Cir	EAST-1257201 NRTH-0794691				
N. Tonawanda, NY 14120	DEED BOOK 2024 PG-47049				
	FULL MARKET VALUE	183,563			
155.-1-2.6	5970 Chamberlain Rd				00000001499
155.-1-2.6	260 Seasonal res		COUNTY TAXABLE VALUE	20,500	
Kruse Patricia L	Friendship 025001	12,000	TOWN TAXABLE VALUE	20,500	
355 Sagewood Terrace	ACRES 5.00	20,500	SCHOOL TAXABLE VALUE	20,500	
Amherst, NY 14221	EAST-1257031 NRTH-0823554				
	DEED BOOK 2019 PG-1099				
	FULL MARKET VALUE	23,563			
182.11-1-22	10 Elmwood Ave				00000000546
182.11-1-22	210 1 Family Res		COUNTY TAXABLE VALUE	40,900	
Kuhn Beth A	Friendship 025001	3,400	TOWN TAXABLE VALUE	40,900	
8358 County Road 20	Gl 36	40,900	SCHOOL TAXABLE VALUE	40,900	
Cuba, NY 14727	ACRES 0.36		FD502 Friendship fire dist	40,900 TO	
	EAST-1268675 NRTH-0804361		LD501 Friendship light	40,900 TO	
	DEED BOOK 2016 PG-86372		RD501 Friendship refuse	40,900 TO	
	FULL MARKET VALUE	47,011	SW501 Friendship sidewalk	40,900 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
169.-1-34.2	7293 S Branch Rd				00000000241
169.-1-34.2	210 1 Family Res		COUNTY TAXABLE VALUE	50,900	
Kupiec Dennis J	Friendship 025001	4,900	TOWN TAXABLE VALUE	50,900	
7293 N Branch Rd	Gl45	50,900	SCHOOL TAXABLE VALUE	50,900	
Friendship, NY 14739	ACRES 0.70 BANKLERETA2		FD502 Friendship fire dist	50,900 TO	
	EAST-1265110 NRTH-0808159				
	DEED BOOK 2025 PG-59674				
	FULL MARKET VALUE	58,506			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 131
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
156.-1-3.11	5904 County Rd 17				00000000046
156.-1-3.11	280 Res Multiple		AG DIST 41720	11,900 11,900 11,900	
Kurtz Eli K Jr	Friendship 025001	64,700	COUNTY TAXABLE VALUE	182,700	
Kurtz Ella M	Gl 40	194,600	TOWN TAXABLE VALUE	182,700	
5904 County Rd 17	ACRES 54.40 BANK CTRYLV		SCHOOL TAXABLE VALUE	182,700	
Friendship, NY 14739	EAST-1267127 NRTH-0823099		FD502 Friendship fire dist	194,600 TO	
	DEED BOOK 2023 PG-45832				
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	223,678			
169.-1-34.32	7292 N Branch Rd				00000000243
169.-1-34.32	240 Rural res		STAR B 41854	0 0 28,200	
LaFleur Charles P	Friendship 025001	36,900	COUNTY TAXABLE VALUE	261,800	
7292 N Branch Rd	Gl 45	261,800	TOWN TAXABLE VALUE	261,800	
Friendship, NY 14739	ACRES 29.10 BANK CORELG		SCHOOL TAXABLE VALUE	233,600	
	EAST-1265380 NRTH-0809437		FD502 Friendship fire dist	261,800 TO	
	DEED BOOK 1644 PG-293				
	FULL MARKET VALUE	300,920			
182.12-2-64	12 W Water St				00000000781
182.12-2-64	411 Apartment		COUNTY TAXABLE VALUE	83,500	
Lain Property Holdings LLC	Friendship 025001	2,400	TOWN TAXABLE VALUE	83,500	
88 Banko Dr	Gl 36	83,500	SCHOOL TAXABLE VALUE	83,500	
Depew, NY 14043	ACRES 0.25		FD502 Friendship fire dist	83,500 TO	
	EAST-1270395 NRTH-0804593		LD501 Friendship light	83,500 TO	
	DEED BOOK 2024 PG-46699		RD501 Friendship refuse	83,500 TO	
	FULL MARKET VALUE	95,977	SW501 Friendship sidewalk	83,500 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
157.-1-19.111	County Road 20				00000000123
157.-1-19.111	322 Rural vac>10		COUNTY TAXABLE VALUE	16,100	
Land Quest, Inc	genesee Valley 023202	16,100	TOWN TAXABLE VALUE	16,100	
3 W Main St	7-15	16,100	SCHOOL TAXABLE VALUE	16,100	
Angelica, NY 14709	ACRES 8.60		FD502 Friendship fire dist	16,100 TO	
	EAST-1285565 NRTH-0817809				
	DEED BOOK 2024 PG-49862				
	FULL MARKET VALUE	18,506			
182.-1-25.5	6832-11 County Rd 31				00000000380
182.-1-25.5	310 Res Vac		COUNTY TAXABLE VALUE	9,500	
Langan Nancy & Frank	Friendship 025001	9,500	TOWN TAXABLE VALUE	9,500	
Langan Makenzie	Gl28	9,500	SCHOOL TAXABLE VALUE	9,500	
PO Box 469	ACRES 1.00		FD502 Friendship fire dist	9,500 TO	
Shinglehouse, PA 16748	EAST-1272987 NRTH-0804422				
	DEED BOOK 2026 PG-65355				
	FULL MARKET VALUE	10,920			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 132
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-1-8	
	11 Vorhis St				00000000532
182.11-1-8	210 1 Family Res		COUNTY TAXABLE VALUE	64,400	
Langdon Diane M	Friendship 025001	3,600	TOWN TAXABLE VALUE	64,400	
PO Box 41	Gl 36	64,400	SCHOOL TAXABLE VALUE	64,400	
Friendship, NY 14739	ACRES 0.38		FD502 Friendship fire dist	64,400 TO	
	EAST-1268253 NRTH-0805221		LD501 Friendship light	64,400 TO	
	DEED BOOK 2021 PG-12063		RD501 Friendship refuse	64,400 TO	
	FULL MARKET VALUE	74,023	SW501 Friendship sidewalk	64,400 TO	
				182.11-1-12	
	10 Queen Ann St				00000000536
182.11-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	50,400	
Langdon Diane M	Friendship 025001	4,100	TOWN TAXABLE VALUE	50,400	
PO Box 41	Gl 36	50,400	SCHOOL TAXABLE VALUE	50,400	
Friendship, NY 14739	ACRES 0.43		FD502 Friendship fire dist	50,400 TO	
	EAST-1268503 NRTH-0805384		LD501 Friendship light	50,400 TO	
	DEED BOOK 2023 PG-36478		RD501 Friendship refuse	50,400 TO	
	FULL MARKET VALUE	57,931	SW501 Friendship sidewalk	50,400 TO	
				182.12-2-71	
	22 Stevens Ave				00000000788
182.12-2-71	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Langdon Robert M	Friendship 025001	3,000	VET WAR S 41124	0 0	9,900
PO Box 5	Gl28	66,000	STAR B 41854	0 0	28,200
Friendship, NY 14739	ACRES 0.32 BANK CORELG		COUNTY TAXABLE VALUE	60,360	
	EAST-1270922 NRTH-0804761		TOWN TAXABLE VALUE	60,360	
	DEED BOOK 2013 PG-61349		SCHOOL TAXABLE VALUE	27,900	
	FULL MARKET VALUE	75,862	FD502 Friendship fire dist	66,000 TO	
			LD501 Friendship light	66,000 TO	
			RD501 Friendship refuse	66,000 TO	
			SW501 Friendship sidewalk	66,000 TO	
				182.11-1-44.2	
	20 Elmwood Ave				00000000569
182.11-1-44.2	210 1 Family Res		COUNTY TAXABLE VALUE	117,200	
Lanphier Scott M	Friendship 025001	5,100	TOWN TAXABLE VALUE	117,200	
Wenslow Wendy L	Gl 36	117,200	SCHOOL TAXABLE VALUE	117,200	
20 Elmwood Ave	ACRES 0.54 BANK CORELG		FD502 Friendship fire dist	117,200 TO	
Friendship, NY 14739	EAST-1268448 NRTH-0804737		LD501 Friendship light	117,200 TO	
	DEED BOOK 2025 PG-53098		RD501 Friendship refuse	117,200 TO	
	FULL MARKET VALUE	134,713	SW501 Friendship sidewalk	117,200 TO	
				156.-1-4	
	County Road 17 Rd				00000000049
156.-1-4	910 Priv forest		COUNTY TAXABLE VALUE	66,300	
Lapinski Richard	Friendship 025001	66,300	TOWN TAXABLE VALUE	66,300	
Lapinski Mitsuko	Gl 40	66,300	SCHOOL TAXABLE VALUE	66,300	
19 Ludwig Ave	ACRES 58.50		FD502 Friendship fire dist	66,300 TO	
Cheektowaga, NY 14227	EAST-1269963 NRTH-0822036				
	DEED BOOK 2014 PG-70942				
	FULL MARKET VALUE	76,207			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 133
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	156.-1-13				
	5381 W Pigtail Rd				00000000065
156.-1-13	260 Seasonal res		COUNTY TAXABLE VALUE	66,400	
Lapinski Richard	Friendship 025001	44,400	TOWN TAXABLE VALUE	66,400	
Lapinski Mitsuko	Gl 31	66,400	SCHOOL TAXABLE VALUE	66,400	
19 Ludwig Ave	Inc 156-1-12.2		FD502 Friendship fire dist	66,400 TO	
Cheektowaga, NY 14227	ACRES 36.60				
	EAST-1272734 NRTH-0819300				
	DEED BOOK 2014 PG-70276				
	FULL MARKET VALUE	76,322			
	195.19-1-19				
	7193 Time Square/nile				00000001158
195.19-1-19	210 1 Family Res		COUNTY TAXABLE VALUE	88,400	
LaRoche Nathan M	Friendship 025001	10,000	TOWN TAXABLE VALUE	88,400	
Laroche Chelsea	Gl 33	88,400	SCHOOL TAXABLE VALUE	88,400	
7193 Time Square/nile	ACRES 1.40 BANK CORELG		FD502 Friendship fire dist	88,400 TO	
Friendship, NY 14739	EAST-1267450 NRTH-0793244				
	DEED BOOK 2024 PG-51393				
	FULL MARKET VALUE	101,609			
	182.7-1-17				
	7 Sawyer Ave				00000000459
182.7-1-17	270 Mfg housing		ENH STAR 41834	0 0	14,300
Larog Trust	Friendship 025001	4,800	COUNTY TAXABLE VALUE	14,300	
Andreano Dianna	Gl 36	14,300	TOWN TAXABLE VALUE	14,300	
Attn: Dianna Andreano	Land cont Dianna Andrean		SCHOOL TAXABLE VALUE	0	
7 Sawyer Ave	ACRES 0.50		FD502 Friendship fire dist	14,300 TO	
Friendship, NY 14739	EAST-1269240 NRTH-0805537		LD501 Friendship light	14,300 TO	
	DEED BOOK 1211 PG-206		RD501 Friendship refuse	14,300 TO	
	FULL MARKET VALUE	16,437	SW501 Friendship sidewalk	14,300 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
	182.12-2-74				
	23 Stevens Ave				00000000791
182.12-2-74	210 1 Family Res		COUNTY TAXABLE VALUE	67,100	
Laventure Luci A	Friendship 025001	2,900	TOWN TAXABLE VALUE	67,100	
Laventure Emmanuel	Gl 28	67,100	SCHOOL TAXABLE VALUE	67,100	
23 Stevens Ave	ACRES 0.30 BANK CORELG		FD502 Friendship fire dist	67,100 TO	
PO Box 174	EAST-1271063 NRTH-0804616		LD501 Friendship light	67,100 TO	
Friendship, NY 14739	DEED BOOK 2025 PG-56596		RD501 Friendship refuse	67,100 TO	
	FULL MARKET VALUE	77,126	SW501 Friendship sidewalk	67,100 TO	
	195.19-1-31.2				
	4094 E Time Square/nile				00000001170
195.19-1-31.2	270 Mfg housing		COUNTY TAXABLE VALUE	20,200	
Lawhead Jeffrey T	Friendship 025001	3,000	TOWN TAXABLE VALUE	20,200	
4094 Time Square/nile Rd	Gl 33	20,200	SCHOOL TAXABLE VALUE	20,200	
Friendship, NY 14739	ACRES 0.32 BANK HAMLIN		FD502 Friendship fire dist	20,200 TO	
	EAST-1267130 NRTH-0793557				
	DEED BOOK 2017 PG-93670				
	FULL MARKET VALUE	23,218			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 134
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5168 Maple Grove Rd			169.-1-9.1	00000000210
169.-1-9.1	240 Rural res		ENH STAR 41834	0 0 83,190	
Layton Judith A	Friendship 025001	120,100	COUNTY TAXABLE VALUE	173,700	
5168 Maple Grove Rd	29-30	173,700	TOWN TAXABLE VALUE	173,700	
Friendship, NY 14739	Inc 169-1-9.2 & 11		SCHOOL TAXABLE VALUE	90,510	
	ACRES 116.70		FD502 Friendship fire dist	173,700 TO	
	EAST-1272315 NRTH-0813992				
	DEED BOOK 1043 PG-106				
	FULL MARKET VALUE	199,655			
	16 W Pennsylvania Ave			182.15-1-16.1	00000000827
182.15-1-16.1	210 1 Family Res		COUNTY TAXABLE VALUE	68,800	
Lehman Frances E	Friendship 025001	9,800	TOWN TAXABLE VALUE	68,800	
16 Pennsylvania Ave	Gl 36	68,800	SCHOOL TAXABLE VALUE	68,800	
Friendship, NY 14739	ACRES 1.20		FD502 Friendship fire dist	68,800 TO	
	EAST-1266843 NRTH-0802128		LD501 Friendship light	68,800 TO	
	DEED BOOK 2018 PG-94348		RD501 Friendship refuse	68,800 TO	
	FULL MARKET VALUE	79,080	SW501 Friendship sidewalk	68,800 TO	
	5441 Pigtail Rd			156.-1-11.6	00000000060
156.-1-11.6	210 1 Family Res		VET COM CT 41131	9,400 9,400 0	
Leiser Donald	Friendship 025001	13,800	VET COM S 41134	0 0 17,850	
5441 Pigtail Rd	Gl 31	71,400	Sr Citizen 41802	31,000 0 0	
Friendship, NY 14739	ACRES 6.50		Sr Citizen 41803	0 15,500 0	
	EAST-1272155 NRTH-0817820		Sr Citizen 41804	0 0 8,033	
	DEED BOOK 1191 PG-115		ENH STAR 41834	0 0 45,517	
	FULL MARKET VALUE	82,069	COUNTY TAXABLE VALUE	31,000	
			TOWN TAXABLE VALUE	46,500	
			SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	71,400 TO	
	4418 Blouvet Rd			195.-1-9.1	00000001074
195.-1-9.1	322 Rural vac>10		COUNTY TAXABLE VALUE	20,000	
Lembke Shawn	Friendship 025001	20,000	TOWN TAXABLE VALUE	20,000	
PO Box 231	Gl 26	20,000	SCHOOL TAXABLE VALUE	20,000	
Franklinville, NY 14737	L 994 P 131 Tax Sale		FD502 Friendship fire dist	20,000 TO	
	ACRES 12.20				
	EAST-0127014 NRTH-0798113				
	DEED BOOK 2023 PG-42548				
	FULL MARKET VALUE	22,989			
	4211 State Route 275			195.-1-53.2	00000001132
195.-1-53.2	210 1 Family Res		COUNTY TAXABLE VALUE	103,800	
Leon Edward Lamb Trust	Friendship 025001	9,500	TOWN TAXABLE VALUE	103,800	
8 Telde Cir	Gl 41	103,800	SCHOOL TAXABLE VALUE	103,800	
Hot Springs Village, AK 71909	ACRES 1.00		FD502 Friendship fire dist	103,800 TO	
	EAST-1266474 NRTH-0795353				
	DEED BOOK 2024 PG-47692				
	FULL MARKET VALUE	119,310			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 135
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
				182.12-2-45		ACCOUNT NO. 00000000761
182.12-2-45 Lester Marilyn L 22 W Water St PO Box 384 Friendship, NY 14739	22 W Water St 210 1 Family Res Friendship 025001 Gl 28 ACRES 0.25 EAST-1270615 NRTH-0804369 FULL MARKET VALUE	2,400 60,100 69,080	VET WAR CT 41121 VET WAR S 41124 ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	5,640 0 0 54,460 54,460 0 60,100 TO 60,100 TO 60,100 TO 60,100 TO	5,640 0 0 54,460 54,460	0 9,015 51,085
				195.-1-22.1		ACCOUNT NO. 00000001094
195.-1-22.1 Levernier Shirley 7357 County Road 1 Friendship, NY 14739	7357 County Road 1 210 1 Family Res Friendship 025001 Gl 41 ACRES 6.72 EAST-1264961 NRTH-0792716 DEED BOOK 984 PG-00106 FULL MARKET VALUE	14,000 53,300 61,264	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 53,300 53,300 0 53,300 TO	0 53,300 53,300	53,300 0
				182.16-1-35.1		ACCOUNT NO. 00000000903
182.16-1-35.1 Lewis Alan Kud Jamie L 20 South St Friendship, NY 14739	20 South St 210 1 Family Res Friendship 025001 Gl 35 ACRES 0.60 EAST-1269988 NRTH-0803217 DEED BOOK 2012 PG-54626 FULL MARKET VALUE	5,700 77,700 89,310	STAR B 41854 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	0 77,700 77,700 49,500 77,700 TO 77,700 TO 77,700 TO 77,700 TO	0 77,700 77,700	28,200 49,500
				182.15-1-15		ACCOUNT NO. 00000000826
182.15-1-15 Lewis James R Lewis Donna D 15 Pennsylvania Ave Friendship, NY 14739	15 Pennsylvania Ave 210 1 Family Res Friendship 025001 Gl 35 FRNT 132.00 DPTH 250.00 ACRES 1.90 EAST-1267400 NRTH-0802137 DEED BOOK 1225 PG-350 FULL MARKET VALUE	10,600 44,600 51,264	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	44,600 44,600 44,600 44,600 TO 44,600 TO 44,600 TO 44,600 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 136
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				195.-1-5.22	
	4481 Moss Brook Rd				00000001069
195.-1-5.22	210 1 Family Res		ENH STAR 41834	0 / 0 / 81,900	
Lewis Linda	Friendship 025001	13,900	COUNTY TAXABLE VALUE	81,900	
4481 Moss Brook Rd	Gl 26	81,900	TOWN TAXABLE VALUE	81,900	
Friendship, NY 14739	ACRES 6.60		SCHOOL TAXABLE VALUE	0	
	EAST-1273240 NRTH-0799817		FD502 Friendship fire dist	81,900 TO	
	DEED BOOK 982 PG-00121				
	FULL MARKET VALUE	94,138			
				183.-1-17.3	
	6071 Byrnes Hill Rd				00000000968
183.-1-17.3	240 Rural res		ENH STAR 41834	0 / 0 / 83,190	
Lewis Ronald	Friendship 025001	40,800	COUNTY TAXABLE VALUE	114,100	
Lewis Marlene	Gl3	114,100	TOWN TAXABLE VALUE	114,100	
6071 Byrnes Hill Rd	ACRES 33.00		SCHOOL TAXABLE VALUE	30,910	
Frendship, NY 14739	EAST-1285500 NRTH-0802997		FD502 Friendship fire dist	114,100 TO	
	FULL MARKET VALUE	131,149			
				183.-1-17.4	
	Byrnes Hill Rd				00000000969
183.-1-17.4	314 Rural vac<10		COUNTY TAXABLE VALUE	7,600	
Lewis Ronald	Friendship 025001	7,600	TOWN TAXABLE VALUE	7,600	
Lewis Marlene	Gl3	7,600	SCHOOL TAXABLE VALUE	7,600	
6071 Byrnes Hill Rd	ACRES 1.50		FD502 Friendship fire dist	7,600 TO	
Friendship, NY 14739	EAST-1284706 NRTH-0803532				
	FULL MARKET VALUE	8,736			
				195.19-1-11	
	7192 Park Ave/nile				00000001149
195.19-1-11	210 1 Family Res		STAR B 41854	0 / 0 / 28,200	
Lindberg Linnea	Friendship 025001	3,400	COUNTY TAXABLE VALUE	37,900	
7192 Park Ave	Gl 33	37,900	TOWN TAXABLE VALUE	37,900	
Friendship, NY 14739	ACRES 0.36		SCHOOL TAXABLE VALUE	9,700	
	EAST-1267270 NRTH-0793857		FD502 Friendship fire dist	37,900 TO	
	DEED BOOK 1374 PG-321				
	FULL MARKET VALUE	43,563			
				196.-1-32	
	4430 Hartigan Rd				00000001230
196.-1-32	260 Seasonal res		COUNTY TAXABLE VALUE	30,500	
Link Dale	Friendship 025001	7,000	TOWN TAXABLE VALUE	30,500	
Link Shirley	Gl 18	30,500	SCHOOL TAXABLE VALUE	30,500	
PO Box 61	ACRES 1.00		FD502 Friendship fire dist	30,500 TO	
Nelson, PA 16940	EAST-1278627 NRTH-0798391				
	DEED BOOK 1431 PG-156				
	FULL MARKET VALUE	35,057			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 137
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-49	54 E Main St				00000000689
182.12-1-49	210 1 Family Res		COUNTY TAXABLE VALUE	59,600	
Little Jon K	Friendship 025001	5,700	TOWN TAXABLE VALUE	59,600	
Little Adriane M	Gl 28	59,600	SCHOOL TAXABLE VALUE	59,600	
54 E Main St	ACRES 0.60 BANK CORELG		FD502 Friendship fire dist	59,600 TO	
Friendship, NY 14739	EAST-1271040 NRTH-0805528		LD501 Friendship light	59,600 TO	
	DEED BOOK 2019 PG-2944		RD501 Friendship refuse	59,600 TO	
	FULL MARKET VALUE	68,506	SW501 Friendship sidewalk	59,600 TO	
195.-1-43.2	4314 E State Route 275				00000001118
195.-1-43.2	210 1 Family Res		COUNTY TAXABLE VALUE	81,000	
Livergood Monte L	Friendship 025001	6,900	TOWN TAXABLE VALUE	81,000	
Livergood Rayann M	Gl 34	81,000	SCHOOL TAXABLE VALUE	81,000	
189 Ontario St	ACRES 0.72 BANK CORELG		FD502 Friendship fire dist	81,000 TO	
Lockport, NY 14094	EAST-1267169 NRTH-0797099				
	DEED BOOK 2017 PG-93100				
	FULL MARKET VALUE	93,103			
182.7-1-5	43 E Queen Ann St				00000000448
182.7-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	25,100	
Lochner Marie	Friendship 025001	9,800	TOWN TAXABLE VALUE	25,100	
St	Gl 36	25,100	SCHOOL TAXABLE VALUE	25,100	
PO Box 206	ACRES 1.25		FD502 Friendship fire dist	25,100 TO	
Friendship, NY 14739	EAST-1268770 NRTH-0806897		LD501 Friendship light	25,100 TO	
	DEED BOOK 2016 PG-84033		RD501 Friendship refuse	25,100 TO	
	FULL MARKET VALUE	28,851	SW501 Friendship sidewalk	25,100 TO	
196.-1-30.1	Moss Brook Rd				00000001226
196.-1-30.1	322 Rural vac>10		COUNTY TAXABLE VALUE	10,000	
Lockwood Dale	Friendship 025001	10,000	TOWN TAXABLE VALUE	10,000	
4345 Moss Brook Rd	Gl 18 & 26	10,000	SCHOOL TAXABLE VALUE	10,000	
Friendship, NY 14739	ACRES 7.70		FD502 Friendship fire dist	10,000 TO	
	EAST-1274680 NRTH-0798157				
	DEED BOOK 995 PG-00059				
	FULL MARKET VALUE	11,494			
196.-1-30.2	4345 Moss Brook Rd				00000001227
196.-1-30.2	210 1 Family Res		COUNTY TAXABLE VALUE	58,900	
Lockwood Dale	Friendship 025001	6,000	TOWN TAXABLE VALUE	58,900	
4345 Moss Brook Rd	Gl 18	58,900	SCHOOL TAXABLE VALUE	58,900	
Friendship, NY 14739	Incl Original Trlr		FD502 Friendship fire dist	58,900 TO	
	ACRES 0.86				
	EAST-1274600 NRTH-0798357				
	DEED BOOK 905 PG-00346				
	FULL MARKET VALUE	67,701			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 138
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-14	5922 County Rd 20				00000000117
157.-1-14	314 Rural vac<10		COUNTY TAXABLE VALUE	8,000	
Lockwood Shane	genesee Valley 023202	8,000	TOWN TAXABLE VALUE	8,000	
5922 County Road 20	Gl 7	8,000	SCHOOL TAXABLE VALUE	8,000	
Belmont, NY 14813	ACRES 1.80 BANK CORELG		FD502 Friendship fire dist	8,000 TO	
	EAST-1285898 NRTH-0819056				
	DEED BOOK 2010 PG-41419				
	FULL MARKET VALUE	9,195			
170.-1-14.12	6131 County Rd 20				00000001413
170.-1-14.12	311 Res vac land		COUNTY TAXABLE VALUE	3,500	
Lombardo Jennifer	genesee Valley 023202	3,500	TOWN TAXABLE VALUE	3,500	
PO Box 144	Gl 6	3,500	SCHOOL TAXABLE VALUE	3,500	
Belmont, NY 14813	ACRES 0.50		FD502 Friendship fire dist	3,500 TO	
	EAST-1284220 NRTH-0815207				
	DEED BOOK 1708 PG-162				
	FULL MARKET VALUE	4,023			
170.-1-14.2	6131 County Rd 20				00000001373
170.-1-14.2	240 Rural res		COUNTY TAXABLE VALUE	77,500	
Lombardo Jennifer L	genesee Valley 023202	17,800	TOWN TAXABLE VALUE	77,500	
6131 County Rd 20	Gl 6	77,500	SCHOOL TAXABLE VALUE	77,500	
Friendship, NY	ACRES 10.10		FD502 Friendship fire dist	77,500 TO	
	EAST-1284520 NRTH-0815137				
	DEED BOOK 2019 PG-5295				
	FULL MARKET VALUE	89,080			
182.11-1-48	17 Factory St				00000000572
182.11-1-48	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Lorenz William D	Friendship 025001	10,800	VET WAR S 41124	0 0	18,375
Lorenz Roseanne C	Gl 36	122,500	VET DIS CT 41141	18,800 18,800	0
17 Factory St	ACRES 2.00 BANK CORELG		VET DIS S 41144	0 0	42,875
Friendship, NY 14739	EAST-1268300 NRTH-0804317		STAR B 41854	0 0	28,200
	DEED BOOK 1675 PG-285		COUNTY TAXABLE VALUE	98,060	
	FULL MARKET VALUE	140,805	TOWN TAXABLE VALUE	98,060	
			SCHOOL TAXABLE VALUE	33,050	
			FD502 Friendship fire dist	122,500 TO	
			LD501 Friendship light	122,500 TO	
			RD501 Friendship refuse	122,500 TO	
			SW501 Friendship sidewalk	122,500 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 139
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-42	15 N Maple Ave				00000000616
182.11-2-42 Lubniewski Mary Besant Lisa Marie 584 Payne Ave North Tonawanda, NY 14120	210 1 Family Res Friendship 025001 Gl 36 Rental ACRES 0.44 BANK CORELG EAST-1269146 NRTH-0804968 DEED BOOK 2026 PG-64995 FULL MARKET VALUE	4,200 75,100 86,322	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk US001 Unpaid sewer UW001 Unpaid water	75,100 75,100 75,100 75,100 TO 75,100 TO 75,100 TO 75,100 TO .00 MT .00 MT	
156.-1-14.2	5601 Pigtail Rd				00000000067
156.-1-14.2 Lytle Sharleigh Miller Shyana 5601 Pigtail Rd Friendship, NY 14739	240 Rural res Friendship 025001 Gl 31 Incl 156-1-14.3 ACRES 51.40 BANKLERETA2 EAST-1270588 NRTH-0817854 DEED BOOK 2024 PG-51990 FULL MARKET VALUE	59,200 153,300 176,207	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	153,300 153,300 153,300 153,300 TO	
195.-1-5.4	4163 County Road 1				00000001067
195.-1-5.4 MaCar Investment Group 3369 McKight Ct Waldorf, MD 20603	210 1 Family Res Friendship 025001 Gl 41 ACRES 0.61 EAST-1266611 NRTH-0794615 DEED BOOK 2023 PG-40542 FULL MARKET VALUE	4,300 61,500 70,690	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	61,500 61,500 61,500 61,500 TO	
196.-1-8.3	6095 S County Rd 31A				00000001191
196.-1-8.3 Madison Gary A 2407 Ellicott Rd Caledonia, NY 14423-9513	314 Rural vac<10 Friendship 025001 Gl2 Resolution 125-85 ACRES 1.00 EAST-1284574 NRTH-0799913 DEED BOOK 1421 PG-76 FULL MARKET VALUE	7,000 7,000 8,046	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	7,000 7,000 7,000 7,000 TO	
155.-1-2.5	7805 Mages Rd				00000001489
155.-1-2.5 Mages Alan H Mages Lou Ann PO Box 434 Belfast, NY 14711	240 Rural res Friendship 025001 ACRES 1.90 EAST-1257217 NRTH-0823779 DEED BOOK 2019 PG-192 FULL MARKET VALUE	8,100 134,400 154,483	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	134,400 134,400 134,400 134,400 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 140
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-64	
	16 Maple Ave				00000000634
182.11-2-64	220 2 Family Res		COUNTY TAXABLE VALUE	65,600	
Mahepa Assests Corp Sisegana I	Friendship 025001	4,200	TOWN TAXABLE VALUE	65,600	
846 Blakeslee Blvd	Gl 36	65,600	SCHOOL TAXABLE VALUE	65,600	
East Lehighton, PA 18235	ACRES 0.44		FD502 Friendship fire dist	65,600 TO	
	EAST-1269139 NRTH-0804720		LD501 Friendship light	65,600 TO	
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-65851		RD501 Friendship refuse	65,600 TO	
Jerusalema Group LLC	FULL MARKET VALUE	75,402	SW501 Friendship sidewalk	65,600 TO	
				196.-1-35	
	4158 East Hill Rd				00000001232
196.-1-35	314 Rural vac<10		COUNTY TAXABLE VALUE	16,000	
Mahoney Shawn P	Friendship 025001	16,000	TOWN TAXABLE VALUE	16,000	
5851 Palmer Rd	Gl 1	16,000	SCHOOL TAXABLE VALUE	16,000	
Scio, NY 14880	ACRES 8.52		FD502 Friendship fire dist	16,000 TO	
	EAST-1282817 NRTH-0794356				
	DEED BOOK 2022 PG-20586				
	FULL MARKET VALUE	18,391			
				168.-1-14.8	
	5043 Echoing Pine Rd				00000000166
168.-1-14.8	260 Seasonal res		COUNTY TAXABLE VALUE	71,100	
Major Karen M	Friendship 025001	11,200	TOWN TAXABLE VALUE	71,100	
122 Wells Rd	Corr deed 2012/56452	71,100	SCHOOL TAXABLE VALUE	71,100	
Williamsport, PA 17702	L 996 P 100		FD502 Friendship fire dist	71,100 TO	
	ACRES 4.35				
	EAST-1257682 NRTH-0808975				
	DEED BOOK 2012 PG-56493				
	FULL MARKET VALUE	81,724			
				168.-1-14.522	
	4953 Echoing Pine Rd				00000001431
168.-1-14.522	260 Seasonal res		COUNTY TAXABLE VALUE	24,600	
Malysa Jack A	Friendship 025001	11,300	TOWN TAXABLE VALUE	24,600	
Kantor Deborah	Gl 61	24,600	SCHOOL TAXABLE VALUE	24,600	
91 Magnolia Dr	ACRES 4.40		FD502 Friendship fire dist	24,600 TO	
Groton, CT 06340	EAST-1257910 NRTH-0808207				
	DEED BOOK 2013 PG-64914				
	FULL MARKET VALUE	28,276			
				157.-1-23.1	
	5386 Pigtail Rd				00000000128
157.-1-23.1	240 Rural res		STAR B 41854	0 0	28,200
Mancuso John J	Friendship 025001	60,100	COUNTY TAXABLE VALUE	146,400	
5386 Pigtail Rd	Gl 23-22-31	146,400	TOWN TAXABLE VALUE	146,400	
Friendship, NY 14739	ACRES 52.30		SCHOOL TAXABLE VALUE	118,200	
	EAST-1274400 NRTH-0816597		FD502 Friendship fire dist	146,400 TO	
	DEED BOOK 1082 PG-287				
	FULL MARKET VALUE	168,276			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 141
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	5508 County Rd 17				00000000074
156.-1-16.22	312 Vac w/imprv		COUNTY TAXABLE VALUE	116,200	
Mancuso Vincent I	Friendship 025001	102,400	TOWN TAXABLE VALUE	116,200	
Mancuso Allison Marie	Gl 39	116,200	SCHOOL TAXABLE VALUE	116,200	
7768 Lewis Rd	Pole Barn		FD502 Friendship fire dist	116,200 TO	
Holland, NY 14080	ACRES 96.40				
	EAST-1268580 NRTH-0816767				
	DEED BOOK 2024 PG-49517				
	FULL MARKET VALUE	133,563			
	Maple Grove Rd				00000000194
169.-1-5.1	322 Rural vac>10		COUNTY TAXABLE VALUE	53,500	
Mancuso Vincent I	Friendship 025001	53,500	TOWN TAXABLE VALUE	53,500	
Mancuso Allison Marie	Gl 38	53,500	SCHOOL TAXABLE VALUE	53,500	
7768 Lewis Rd	ACRES 45.70		FD502 Friendship fire dist	53,500 TO	
Holland, NY 14080	EAST-1269510 NRTH-0814749				
	DEED BOOK 2024 PG-49517				
	FULL MARKET VALUE	61,494			
	4 W Water St				00000000780
182.12-2-63	652 Govt bldgs		COUNTY TAXABLE VALUE	203,700	
Mann & Mann Devlpmnt Llc	Friendship 025001	5,700	TOWN TAXABLE VALUE	203,700	
1185 Pendleton Circle	New Post Office	203,700	SCHOOL TAXABLE VALUE	203,700	
Villages, FL 32162	ACRES 0.60		FD502 Friendship fire dist	203,700 TO	
	EAST-1270270 NRTH-0804657				
	DEED BOOK 1181 PG-1				
	FULL MARKET VALUE	234,138			
	4994 Maple Grove Rd				00000000282
170.-1-25	695 Cemetery		WH. EXEMPT 13850	37,840 37,840 37,840	
Maple Grove Cem Assn	Friendship 025001	39,800	COUNTY TAXABLE VALUE	50,160	
c/o Charity Wallace	Gl 21	88,000	TOWN TAXABLE VALUE	50,160	
PO Box 12	ACRES 25.00		SCHOOL TAXABLE VALUE	50,160	
Friendship, NY 14739	EAST-1274204 NRTH-0808214		FD502 Friendship fire dist	50,160 TO	
	FULL MARKET VALUE	101,149	37,840 EX		
	5214 Pigtail Rd				00000000297
170.-1-32	260 Seasonal res		COUNTY TAXABLE VALUE	124,700	
Marciszewski Todd R	Friendship 025001	62,300	TOWN TAXABLE VALUE	124,700	
Marciszewski Linda M	Gl 13	124,700	SCHOOL TAXABLE VALUE	124,700	
8420 Wolcott Rd	ACRES 54.50		FD502 Friendship fire dist	124,700 TO	
E Amherst, NY 14051	EAST-1277997 NRTH-0812972				
	DEED BOOK 1601 PG-73				
	FULL MARKET VALUE	143,333			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 142
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-1-2	
	35 S Branch St				00000000526
182.11-1-2	210 1 Family Res		COUNTY TAXABLE VALUE	83,600	
Marks Jeffrey	Friendship 025001	17,500	TOWN TAXABLE VALUE	83,600	
Marks Tracey	Gl 36	83,600	SCHOOL TAXABLE VALUE	83,600	
35 S Branch Rd	Inc 182.7-1-25 (1.50Ac) &		FD502 Friendship fire dist	83,600 TO	
Friendship, NY 14739	182-1-93 (1.80Ac)		LD501 Friendship light	83,600 TO	
	ACRES 7.60		RD501 Friendship refuse	83,600 TO	
	EAST-1267645 NRTH-0805116		SW501 Friendship sidewalk	83,600 TO	
	DEED BOOK 2025 PG-59691				
	FULL MARKET VALUE	96,092			
				182.11-2-17	
	9 W Main St				00000000592
182.11-2-17	481 Att row bldg		COUNTY TAXABLE VALUE	54,100	
Marks Jeffrey A	Friendship 025001	500	TOWN TAXABLE VALUE	54,100	
9 W Main St	Gl 36	54,100	SCHOOL TAXABLE VALUE	54,100	
PO Box 128	Price Inc 182.11-2-18		FD502 Friendship fire dist	54,100 TO	
Friendship, NY 14739	ACRES 0.05		LD501 Friendship light	54,100 TO	
	EAST-1269924 NRTH-0804751		RD501 Friendship refuse	54,100 TO	
	DEED BOOK 1065 PG-59		SW501 Friendship sidewalk	54,100 TO	
	FULL MARKET VALUE	62,184			
				182.11-2-18	
	11-13 W Main St				00000000593
182.11-2-18	438 Parking lot		COUNTY TAXABLE VALUE	1,900	
Marks Jeffrey A	Friendship 025001	1,900	TOWN TAXABLE VALUE	1,900	
9 W Main St	Gl 36	1,900	SCHOOL TAXABLE VALUE	1,900	
Friendship, NY 14739	182.11-2-19 Incl		FD502 Friendship fire dist	1,900 TO	
	ACRES 0.20		LD501 Friendship light	1,900 TO	
	EAST-1269860 NRTH-0804763		RD501 Friendship refuse	1,900 TO	
	DEED BOOK 1065 PG-59		SW501 Friendship sidewalk	1,900 TO	
	FULL MARKET VALUE	2,184			
				182.-1-53.122	
	Blouvet Rd				00000001393
182.-1-53.122	314 Rural vac<10		COUNTY TAXABLE VALUE	500	
Marks Yvonne M	Friendship 025001	500	TOWN TAXABLE VALUE	500	
4683 Moss Brook Rd	ACRES 0.36	500	SCHOOL TAXABLE VALUE	500	
Friendship, NY 14739	EAST-1273140 NRTH-0803457		FD502 Friendship fire dist	500 TO	
	DEED BOOK 1528 PG-25				
	FULL MARKET VALUE	575			
				182.-1-54.21	
	4683 Moss Brook Rd				00000001312
182.-1-54.21	210 1 Family Res		STAR B 41854	0 0	28,200
Marks Yvonne M	Friendship 025001	10,400	COUNTY TAXABLE VALUE	120,000	
4683 Moss Brook Rd	Gl 27	120,000	TOWN TAXABLE VALUE	120,000	
Friendship, NY 14739	ACRES 1.72		SCHOOL TAXABLE VALUE	91,800	
	EAST-1273150 NRTH-0803237		FD502 Friendship fire dist	120,000 TO	
	DEED BOOK 1527 PG-219				
	FULL MARKET VALUE	137,931			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 143
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-91	
	Sleepy Hollow Rd				00000000438
182.-1-91	314 Rural vac<10		COUNTY TAXABLE VALUE	1,400	
Marlett Timothy E	Friendship 025001	1,400	TOWN TAXABLE VALUE	1,400	
7780 Co Rd 40	Gl36	1,400	SCHOOL TAXABLE VALUE	1,400	
Bolivar, NY 14715	ACRES 0.15		FD502 Friendship fire dist	1,400 TO	
	EAST-1268821 NRTH-0808081				
	DEED BOOK 2022 PG-32790				
	FULL MARKET VALUE	1,609			
				182.12-2-54	
	13 Elm St				00000000770
182.12-2-54	270 Mfg housing		COUNTY TAXABLE VALUE	20,000	
Marlett Timothy E	Friendship 025001	4,800	TOWN TAXABLE VALUE	20,000	
7720 County Rd 40	Gl 36	20,000	SCHOOL TAXABLE VALUE	20,000	
Bolivar, NY 14715	ACRES 0.50		FD502 Friendship fire dist	20,000 TO	
	EAST-1270009 NRTH-0804302		LD501 Friendship light	20,000 TO	
	DEED BOOK 2022 PG-32794		RD501 Friendship refuse	20,000 TO	
	FULL MARKET VALUE	22,989	SW501 Friendship sidewalk	20,000 TO	
				156.-1-23.2	
	5873 W County Rd 17				00000000000
156.-1-23.2	260 Seasonal res		COUNTY TAXABLE VALUE	58,400	
Marshall Justin	Friendship 025001	36,600	TOWN TAXABLE VALUE	58,400	
Mack Jordan	ACRES 28.80	58,400	SCHOOL TAXABLE VALUE	58,400	
3181 Trenton Rd	EAST-1264741 NRTH-0821914		FD502 Friendship fire dist	58,400 TO	
Hamburg, NY 14075	DEED BOOK 2021 PG-13780				
	FULL MARKET VALUE	67,126			
				182.12-1-76	
	84 E Main St				00000000715
182.12-1-76	210 1 Family Res		COUNTY TAXABLE VALUE	41,500	
Marshall-Sadler James	Friendship 025001	2,400	TOWN TAXABLE VALUE	41,500	
84 E Main St	Gl 28	41,500	SCHOOL TAXABLE VALUE	41,500	
Friendship, NY 14739	ACRES 0.25		FD502 Friendship fire dist	41,500 TO	
	EAST-1271584 NRTH-0806131		LD501 Friendship light	41,500 TO	
	DEED BOOK 2023 PG-34605		RD501 Friendship refuse	41,500 TO	
	FULL MARKET VALUE	47,701	SW501 Friendship sidewalk	41,500 TO	
				170.-1-5.4	
	Pigtail Rd				00000000261
170.-1-5.4	322 Rural vac>10		COUNTY TAXABLE VALUE	22,100	
Martin Corey Scott	Friendship 025001	22,100	TOWN TAXABLE VALUE	22,100	
289 Merrill St	Gl 22	22,100	SCHOOL TAXABLE VALUE	22,100	
Rochester, NY 14615	ACRES 14.30		FD502 Friendship fire dist	22,100 TO	
	EAST-1276076 NRTH-0814615				
	DEED BOOK 2023 PG-37990				
	FULL MARKET VALUE	25,402			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 144
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-8.31	6118 Hess Rd				00000000109
Marvin Wayne	314 Rural vac<10 genesee Valley 023202	12,900	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	12,900 12,900	
6118 Hess Rd	8	12,900	SCHOOL TAXABLE VALUE	12,900	
Belmont, NY 14813	ACRES 5.70 EAST-1284567 NRTH-0821628 DEED BOOK 2021 PG-12902 FULL MARKET VALUE	14,828	FD502 Friendship fire dist	12,900 TO	
157.-1-8.32	6118 E Hess Rd				00000001457
Marvin Wayne	270 Mfg housing genesee Valley 023202	7,900	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	88,400 88,400	
6118 Hess Rd	8	88,400	SCHOOL TAXABLE VALUE	88,400	
Belmont, NY 14813	ACRES 1.70 BANKLERETA2 EAST-1284329 NRTH-0821512 FULL MARKET VALUE	101,609	FD502 Friendship fire dist	88,400 TO	
196.-1-24.6	4152 Blouvet Rd				00000001214
Mascho Brandon A	210 1 Family Res Friendship 025001	10,000	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	83,900 83,900	
Mascho Haley	Gl 17	83,900	SCHOOL TAXABLE VALUE	83,900	
4152 Blouvet Rd	ACRES 3.40 BANK CORELG		FD502 Friendship fire dist	83,900 TO	
Friendship, NY 14739	EAST-1275242 NRTH-0794413 DEED BOOK 2021 PG-11299 FULL MARKET VALUE	96,437			
196.-1-24.9	Blouvet Rd				00000001296
Mascho Brandon A	314 Rural vac<10 Friendship 025001	2,400	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	2,400 2,400	
Mascho Haley	ACRES 1.90	2,400	SCHOOL TAXABLE VALUE	2,400	
4152 Blouvet Rd	EAST-1275209 NRTH-0794823		FD502 Friendship fire dist	2,400 TO	
Friendship, NY 14739	DEED BOOK 2021 PG-11301 FULL MARKET VALUE	2,759			
182.12-1-18	18 E Water St				00000000659
Mascho Linda A	210 1 Family Res Friendship 025001	6,200	STAR B 41854 COUNTY TAXABLE VALUE	0 49,100	0 28,200
18 E Water St	Gl 28	49,100	TOWN TAXABLE VALUE	49,100	
PO Box 161	ACRES 0.65		SCHOOL TAXABLE VALUE	20,900	
Friendship, NY 14739	EAST-1271391 NRTH-0804854 DEED BOOK 1403 PG-138 FULL MARKET VALUE	56,437	FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	49,100 TO 49,100 TO 49,100 TO 49,100 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 145
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
181.-1-8	4595 Steenrod Rd				00000000333
181.-1-8	270 Mfg housing		COUNTY TAXABLE VALUE	66,900	
Massino Donald F Jr.	Friendship 025001	57,800	TOWN TAXABLE VALUE	66,900	
Massino Dawn M	Gl 52	66,900	SCHOOL TAXABLE VALUE	66,900	
9 Division St	ACRES 50.00		FD502 Friendship fire dist	66,900 TO	
Lancaster, NY 14086	EAST-1260760 NRTH-0800837				
	DEED BOOK 2009 PG-39190				
	FULL MARKET VALUE	76,897			
182.12-2-72	24 Stevens Ave				00000000789
182.12-2-72	210 1 Family Res		COUNTY TAXABLE VALUE	47,200	
Masten Brett M	Friendship 025001	1,300	TOWN TAXABLE VALUE	47,200	
Irvin Shannan A	Gl 28	47,200	SCHOOL TAXABLE VALUE	47,200	
24 Stevens Ave	FRNT 44.00 DPTH 135.25		FD502 Friendship fire dist	47,200 TO	
Friendship, NY 14739	ACRES 0.14 BANK HAMLIN		LD501 Friendship light	47,200 TO	
	EAST-1270989 NRTH-0804791		RD501 Friendship refuse	47,200 TO	
	DEED BOOK 2024 PG-50357		SW501 Friendship sidewalk	47,200 TO	
	FULL MARKET VALUE	54,253			
182.11-2-41	E Elmwood Ave				00000000615
182.11-2-41	311 Res vac land		COUNTY TAXABLE VALUE	4,000	
Mayo Mandra	Friendship 025001	4,000	TOWN TAXABLE VALUE	4,000	
13 Maple Ave	Gl 36	4,000	SCHOOL TAXABLE VALUE	4,000	
Friendship, NY 14739	ACRES 1.00		FD502 Friendship fire dist	4,000 TO	
	EAST-1269210 NRTH-0805085		LD501 Friendship light	4,000 TO	
	DEED BOOK 2019 PG-4966		RD501 Friendship refuse	4,000 TO	
	FULL MARKET VALUE	4,598	SW501 Friendship sidewalk	4,000 TO	
156.-1-10	5633 Pigtail Rd				00000000055
156.-1-10	240 Rural res		AG DIST 41720	13,500 13,500 13,500	
McAllister Dana A	Friendship 025001	96,600	STAR B 41854	0 0 28,200	
5633 Pigtail Rd	Gl 39	143,200	COUNTY TAXABLE VALUE	129,700	
Friendship, NY 14739	ACRES 103.40		TOWN TAXABLE VALUE	129,700	
	EAST-1269468 NRTH-0818479		SCHOOL TAXABLE VALUE	101,500	
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1113 PG-171		FD502 Friendship fire dist	143,200 TO	
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	164,598			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 146
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
	24 High St					ACCOUNT NO. 00000000505
182.8-1-3	210 1 Family Res		CW_10_VET/ 41151	3,760	0	0
McAndrews Brian J	Friendship 025001	17,500	STAR B 41854	0	0	28,200
24 High St	Gl 36	81,400	COUNTY TAXABLE VALUE	77,640		
PO Box 21	182.8-1-2 And 182-1-18		TOWN TAXABLE VALUE	81,400		
Friendship, NY 14739	ACRES 12.63		SCHOOL TAXABLE VALUE	53,200		
	EAST-1270464 NRTH-0805796		FD502 Friendship fire dist	81,400 TO		
	DEED BOOK 1049 PG-147		LD501 Friendship light	81,400 TO		
	FULL MARKET VALUE	93,563	RD501 Friendship refuse	81,400 TO		
			SW501 Friendship sidewalk	81,400 TO		
	4935 Maple Grove Rd					ACCOUNT NO. 00000001007
183.5-1-7.2	210 1 Family Res		COUNTY TAXABLE VALUE	62,400		
McCarthy Daniel V Jr	Friendship 025001	6,200	TOWN TAXABLE VALUE	62,400		
4460 Route 275#6	Gl 28	62,400	SCHOOL TAXABLE VALUE	62,400		
Friendship, NY 14739	ACRES 0.88 BANK CORELG		FD502 Friendship fire dist	62,400 TO		
	EAST-1273646 NRTH-0807301					
	DEED BOOK 2024 PG-46316					
	FULL MARKET VALUE	71,724				
	Factory					ACCOUNT NO. 00000000560
182.11-1-36	314 Rural vac<10		COUNTY TAXABLE VALUE	2,900		
McCarthy Michael	Friendship 025001	2,900	TOWN TAXABLE VALUE	2,900		
18 Factory St	ACRES 0.30	2,900	SCHOOL TAXABLE VALUE	2,900		
Friendship, NY 14739	EAST-1268057 NRTH-0804183		FD502 Friendship fire dist	2,900 TO		
	FULL MARKET VALUE	3,333	LD501 Friendship light	2,900 TO		
			RD501 Friendship refuse	2,900 TO		
			SW501 Friendship sidewalk	2,900 TO		
	18 Factory St					ACCOUNT NO. 00000000563
182.11-1-39	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
McCarthy Michael	Friendship 025001	4,200	VET WAR S 41124	0	0	8,550
18 Factory St	Gl 36	57,000	COUNTY TAXABLE VALUE	51,360		
PO Box 481	ACRES 0.44		TOWN TAXABLE VALUE	51,360		
Friendship, NY 14739	EAST-1268062 NRTH-0804246		SCHOOL TAXABLE VALUE	48,450		
	DEED BOOK 1156 PG-59		FD502 Friendship fire dist	57,000 TO		
	FULL MARKET VALUE	65,517	LD501 Friendship light	57,000 TO		
			RD501 Friendship refuse	57,000 TO		
			SW501 Friendship sidewalk	57,000 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 147
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-1-52.2	
	Factory				00000000560
182.11-1-52.2	314 Rural vac<10		COUNTY TAXABLE VALUE	1,000	
McCarthy Michael	Friendship 025001	1,000	TOWN TAXABLE VALUE	1,000	
18 Factory St	ACRES 0.10	1,000	SCHOOL TAXABLE VALUE	1,000	
Friendship, NY 14739	EAST-1268057 NRTH-0804098		FD502 Friendship fire dist	1,000 TO	
	FULL MARKET VALUE	1,149	LD501 Friendship light	1,000 TO	
			RD501 Friendship refuse	1,000 TO	
			SW501 Friendship sidewalk	1,000 TO	
				182.11-2-63	
	14 Maple Ave				00000000633
182.11-2-63	210 1 Family Res		COUNTY TAXABLE VALUE	73,500	
McCarthy Michael J	Friendship 025001	5,600	TOWN TAXABLE VALUE	73,500	
14 Maple Ave	Gl 36	73,500	SCHOOL TAXABLE VALUE	73,500	
PO Box 481	ACRES 0.59 BANK CORELG		FD502 Friendship fire dist	73,500 TO	
Friendship, NY 14739	EAST-1269228 NRTH-0804730		LD501 Friendship light	73,500 TO	
	DEED BOOK 1249 PG-110		RD501 Friendship refuse	73,500 TO	
	FULL MARKET VALUE	84,483	SW501 Friendship sidewalk	73,500 TO	
				182.8-1-18	
	3 Pinnacle Hl				00000000521
182.8-1-18	311 Res vac land		COUNTY TAXABLE VALUE	200	
McCarthy Wendy	Friendship 025001	200	TOWN TAXABLE VALUE	200	
47 Depot St	Gl 36	200	SCHOOL TAXABLE VALUE	200	
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist	200 TO	
	EAST-1269840 NRTH-0806127		LD501 Friendship light	200 TO	
	DEED BOOK 2010 PG-43633		RD501 Friendship refuse	200 TO	
	FULL MARKET VALUE	230	SW501 Friendship sidewalk	200 TO	
				182.8-1-21	
	47 Depot St				00000000524
182.8-1-21	210 1 Family Res		STAR B 41854	0 0	28,200
McCarthy Wendy	Friendship 025001	13,100	COUNTY TAXABLE VALUE	90,800	
47 Depot St	Gl 36	90,800	TOWN TAXABLE VALUE	90,800	
Friendship, NY 14739	ACRES 3.90		SCHOOL TAXABLE VALUE	62,600	
	EAST-1270155 NRTH-0805954		FD502 Friendship fire dist	90,800 TO	
	DEED BOOK 1743 PG-214		LD501 Friendship light	90,800 TO	
	FULL MARKET VALUE	104,368	RD501 Friendship refuse	90,800 TO	
			SW501 Friendship sidewalk	90,800 TO	
				183.-1-11	
	6467-11 County Rd 20				00000000961
183.-1-11	260 Seasonal res		COUNTY TAXABLE VALUE	168,900	
McClure Eileen M	Friendship 025001	156,000	TOWN TAXABLE VALUE	168,900	
McClure Francis L	Gl 20	168,900	SCHOOL TAXABLE VALUE	168,900	
3176 Route 16 N	ACRES 160.00		FD502 Friendship fire dist	168,900 TO	
Olean, NY 14760	EAST-1279239 NRTH-0806026				
	DEED BOOK 2024 PG-52726				
	FULL MARKET VALUE	194,138			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 148
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-8	18 Depot St				00000000583
182.11-2-8	411 Apartment		COUNTY TAXABLE VALUE	94,700	
McGowan Jonathan	Friendship 025001	1,600	TOWN TAXABLE VALUE	94,700	
1879 Whitehaven Rd	Gl 36	94,700	SCHOOL TAXABLE VALUE	94,700	
grand Island, NY 14072	FRNT 50.00 DPTH 131.00		FD502 Friendship fire dist	94,700 TO	
	ACRES 0.17		LD501 Friendship light	94,700 TO	
	EAST-1269838 NRTH-0804982		RD501 Friendship refuse	94,700 TO	
	DEED BOOK 2017 PG-93054		SW501 Friendship sidewalk	94,700 TO	
	FULL MARKET VALUE	108,851			
182.11-1-26	67 W Main St				00000000550
182.11-1-26	220 2 Family Res		COUNTY TAXABLE VALUE	39,000	
McMindes Michael	Friendship 025001	4,800	TOWN TAXABLE VALUE	39,000	
67 W Main St	Gl 36	39,000	SCHOOL TAXABLE VALUE	39,000	
Friendship, NY 14739	ACRES 0.50		FD502 Friendship fire dist	39,000 TO	
	EAST-1268719 NRTH-0804086		LD501 Friendship light	39,000 TO	
	DEED BOOK 2022 PG-33110		RD501 Friendship refuse	39,000 TO	
	FULL MARKET VALUE	44,828	SW501 Friendship sidewalk	39,000 TO	
168.-1-19.1	7896 N Branch Rd				00000000183
168.-1-19.1	260 Seasonal res		COUNTY TAXABLE VALUE	64,800	
McNeela Michael	Cuba/rushford 024801	41,900	TOWN TAXABLE VALUE	64,800	
90 Melody Lane Apt East	62-61	64,800	SCHOOL TAXABLE VALUE	64,800	
Tonawanda, NY 14150	ACRES 34.10		FD502 Friendship fire dist	64,800 TO	
	EAST-1256359 NRTH-0811091				
	DEED BOOK 1114 PG-164				
	FULL MARKET VALUE	74,483			
182.12-2-70	20 Stevens Ave				00000000787
182.12-2-70	210 1 Family Res		COUNTY TAXABLE VALUE	80,000	
Means Zachary	Friendship 025001	1,500	TOWN TAXABLE VALUE	80,000	
Sardenga Maranda	Gl 28	80,000	SCHOOL TAXABLE VALUE	80,000	
20 Stevens Ave	FRNT 54.00 DPTH 127.25		FD502 Friendship fire dist	80,000 TO	
Friendship, NY 14739	ACRES 0.16 BANK CORELG		LD501 Friendship light	80,000 TO	
	EAST-1270844 NRTH-0804725		RD501 Friendship refuse	80,000 TO	
	DEED BOOK 2022 PG-30043		SW501 Friendship sidewalk	80,000 TO	
	FULL MARKET VALUE	91,954			
155.-1-13	7958 Black Creek Rd				00000000014
155.-1-13	260 Seasonal res		COUNTY TAXABLE VALUE	72,300	
Meredith Jonathan T	Friendship 025001	44,200	TOWN TAXABLE VALUE	72,300	
391 Frontier Ave	Gl 64	72,300	SCHOOL TAXABLE VALUE	72,300	
North Tonawanda, NY 14120	per County 911 Delay Rd access to property		FD502 Friendship fire dist	72,300 TO	
	ACRES 36.40				
	EAST-1254890 NRTH-0821857				
	DEED BOOK 2013 PG-62590				
	FULL MARKET VALUE	83,103			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 149
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-17	
	7247 S County Rd 20				00000000828
182.15-1-17	210 1 Family Res		COUNTY TAXABLE VALUE	46,000	
Merrill Darlene	Friendship 025001	8,500	TOWN TAXABLE VALUE	46,000	
Snyder Keith	Gl 35	46,000	SCHOOL TAXABLE VALUE	46,000	
7247 County Rd 20	ACRES 0.89 BANK CORELG		FD502 Friendship fire dist	46,000 TO	
Friendship, NY 14739	EAST-1266710 NRTH-0802607		LD501 Friendship light	46,000 TO	
	DEED BOOK 2018 PG-95064		RD501 Friendship refuse	46,000 TO	
	FULL MARKET VALUE	52,874	SW501 Friendship sidewalk	46,000 TO	
				182.11-2-22	
	41 W Main St				00000000596
182.11-2-22	481 Att row bldg		COUNTY TAXABLE VALUE	58,600	
Mertz Mary Aleen	Friendship 025001	4,100	TOWN TAXABLE VALUE	58,600	
41 W Main St	Lot 36	58,600	SCHOOL TAXABLE VALUE	58,600	
Friendship, NY 14739	ACRES 0.43		FD502 Friendship fire dist	58,600 TO	
	EAST-1269584 NRTH-0804608		LD501 Friendship light	58,600 TO	
	DEED BOOK 2019 PG-2714		RD501 Friendship refuse	58,600 TO	
	FULL MARKET VALUE	67,356	SW501 Friendship sidewalk	58,600 TO	
				196.-1-24.4	
	4164 Blouvet Rd				00000001212
196.-1-24.4	270 Mfg housing		COUNTY TAXABLE VALUE	37,000	
Metz Robert L II	Friendship 025001	9,600	TOWN TAXABLE VALUE	37,000	
Metz Dawn M	Gl 17	37,000	SCHOOL TAXABLE VALUE	37,000	
2366 Meservey Hill Rd	ACRES 3.10		FD502 Friendship fire dist	37,000 TO	
Wellsville, NY 14895	EAST-1275039 NRTH-0794729				
	DEED BOOK 2022 PG-32793				
	FULL MARKET VALUE	42,529			
				169.-1-35.21	
	5144 Reed Rd				00000000245
169.-1-35.21	312 Vac w/imprv		COUNTY TAXABLE VALUE	72,000	
Metz Shawn P	Friendship 025001	67,900	TOWN TAXABLE VALUE	72,000	
Metz Kathryn A	Gl 45	72,000	SCHOOL TAXABLE VALUE	72,000	
12 Grove St	ACRES 57.70		FD502 Friendship fire dist	72,000 TO	
Cuba, NY 14727	EAST-1264751 NRTH-0810048				
	DEED BOOK 2018 PG-99357				
	FULL MARKET VALUE	82,759			
				182.-1-56.2	
	Sunnyside St Ext				00000001479
182.-1-56.2	240 Rural res		COUNTY TAXABLE VALUE	120,500	
Meyer Denise	Friendship 025001	37,800	TOWN TAXABLE VALUE	120,500	
4570 Sunnyside St	ACRES 30.00	120,500	SCHOOL TAXABLE VALUE	120,500	
Friendship, NY 14739	EAST-1271759 NRTH-0802856		FD502 Friendship fire dist	120,500 TO	
	DEED BOOK 2017 PG-93492				
	FULL MARKET VALUE	138,506			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 150
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				170.-1-28.2	
	5151 Pigtail Rd				00000000287
170.-1-28.2	270 Mfg housing		COUNTY TAXABLE VALUE	43,300	
Micale Maria	Friendship 025001	26,200	TOWN TAXABLE VALUE	43,300	
Attn: Anthony Girardo	Gl21	43,300	SCHOOL TAXABLE VALUE	43,300	
697 - 80Th St	ACRES 18.40		FD502 Friendship fire dist	43,300 TO	
Niagara Falls, NY 14304	EAST-1276100 NRTH-0811037				
	DEED BOOK 1202 PG-6				
	FULL MARKET VALUE	49,770			
				183.-1-19	
	6158 Byrnes Hill Rd				00000000977
183.-1-19	312 Vac w/imprv		COUNTY TAXABLE VALUE	133,300	
Michele Cromwell 2024 Revoacab	Friendship 025001	130,000	TOWN TAXABLE VALUE	133,300	
16 Harmony Cir	11 3	133,300	SCHOOL TAXABLE VALUE	133,300	
Orchard Park, NY 14127	ACRES 128.30		FD502 Friendship fire dist	133,300 TO	
	EAST-1282810 NRTH-0801773				
	DEED BOOK 2025 PG-59806				
	FULL MARKET VALUE	153,218			
				183.-1-18.14	
	6155 Byrnes Hill Rd				00000001430
183.-1-18.14	312 Vac w/imprv		COUNTY TAXABLE VALUE	26,300	
Michele L Cromwell 2024 Revoca	Friendship 025001	8,000	TOWN TAXABLE VALUE	26,300	
16 Harmony Cir	Gl 3-4	26,300	SCHOOL TAXABLE VALUE	26,300	
Orchard Park, NY 14127	ACRES 1.80		FD502 Friendship fire dist	26,300 TO	
	EAST-1283884 NRTH-0800337				
	DEED BOOK 2025 PG-59805				
	FULL MARKET VALUE	30,230			
				182.12-1-47	
	42 E Main St				00000000687
182.12-1-47	210 1 Family Res		STAR B 41854	0 0	28,200
Middaugh Andy M	Friendship 025001	3,100	COUNTY TAXABLE VALUE	60,100	
Middaugh Kay C	Gl 28	60,100	TOWN TAXABLE VALUE	60,100	
42 E Main St	ACRES 0.33 BANKLERETA2		SCHOOL TAXABLE VALUE	31,900	
Friendship, NY 14739	EAST-1270830 NRTH-0805337		FD502 Friendship fire dist	60,100 TO	
	DEED BOOK 1738 PG-323		LD501 Friendship light	60,100 TO	
	FULL MARKET VALUE	69,080	RD501 Friendship refuse	60,100 TO	
			SW501 Friendship sidewalk	60,100 TO	
				181.-1-10.11	
	7698 N County Rd 20				00000000340
181.-1-10.11	210 1 Family Res		ENH STAR 41834	0 0	83,190
Middaugh Cheryl	Friendship 025001	20,900	COUNTY TAXABLE VALUE	107,100	
7698 County Rd 20	Gl 51	107,100	TOWN TAXABLE VALUE	107,100	
Friendship, NY 14739	Life use Donald&LouiseMid		SCHOOL TAXABLE VALUE	23,910	
	ACRES 13.10		FD502 Friendship fire dist	107,100 TO	
	EAST-1259367 NRTH-0802590				
	DEED BOOK 2014 PG-70688				
	FULL MARKET VALUE	123,103			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 151
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-47	
	18 W Water St				00000000763
182.12-2-47	210 1 Family Res		COUNTY TAXABLE VALUE	46,200	
Middaugh Keith	Friendship 025001	1,700	TOWN TAXABLE VALUE	46,200	
18 W Water St	Gl 36	46,200	SCHOOL TAXABLE VALUE	46,200	
Friendship, NY 14739	ACRES 0.18		FD502 Friendship fire dist	46,200 TO	
	EAST-1270507 NRTH-0804447		LD501 Friendship light	46,200 TO	
	DEED BOOK 2020 PG-7851		RD501 Friendship refuse	46,200 TO	
	FULL MARKET VALUE	53,103	SW501 Friendship sidewalk	46,200 TO	
				156.-1-3.2	
	5968 W County Rd 17				00000000047
156.-1-3.2	210 1 Family Res		STAR B 41854	0 0	28,200
Middaugh Leonard W	Friendship 025001	9,100	COUNTY TAXABLE VALUE	44,800	
Middaugh Kimberly A	Gl 40	44,800	TOWN TAXABLE VALUE	44,800	
5968 W County Rd 17	ACRES 2.70		SCHOOL TAXABLE VALUE	16,600	
Friendship, NY 14739	EAST-1266652 NRTH-0823740		FD502 Friendship fire dist	44,800 TO	
	DEED BOOK 2023 PG-37365				
	FULL MARKET VALUE	51,494			
				182.12-2-37	
	38 W Water St				00000000753
182.12-2-37	270 Mfg housing		COUNTY TAXABLE VALUE	15,100	
Middaugh Nicholas R	Friendship 025001	2,200	TOWN TAXABLE VALUE	15,100	
1267 Co Rd 33	Gl 28	15,100	SCHOOL TAXABLE VALUE	15,100	
Bolivar, NY 14715	ACRES 0.23		FD502 Friendship fire dist	15,100 TO	
	EAST-1271032 NRTH-0804273		LD501 Friendship light	15,100 TO	
	DEED BOOK 2023 PG-40538		RD501 Friendship refuse	15,100 TO	
	FULL MARKET VALUE	17,356	SW501 Friendship sidewalk	15,100 TO	
				182.7-1-59	
	18 Queen Ann St				00000000501
182.7-1-59	210 1 Family Res		COUNTY TAXABLE VALUE	45,900	
Middaugh Richard C	Friendship 025001	4,200	TOWN TAXABLE VALUE	45,900	
6148 County 18 Rd	Gl 36	45,900	SCHOOL TAXABLE VALUE	45,900	
Alma, NY 14707	ACRES 0.44		FD502 Friendship fire dist	45,900 TO	
	EAST-1268506 NRTH-0805603		LD501 Friendship light	45,900 TO	
	DEED BOOK 2010 PG-45070		RD501 Friendship refuse	45,900 TO	
	FULL MARKET VALUE	52,759	SW501 Friendship sidewalk	45,900 TO	
				182.8-1-14	
	41 Depot St				00000000517
182.8-1-14	210 1 Family Res		COUNTY TAXABLE VALUE	25,900	
Middaugh Richard C	Friendship 025001	2,500	TOWN TAXABLE VALUE	25,900	
6148 County 18 Rd	Gl 36	25,900	SCHOOL TAXABLE VALUE	25,900	
Alma, NY 14708	ACRES 0.26		FD502 Friendship fire dist	25,900 TO	
	EAST-1269730 NRTH-0805787		LD501 Friendship light	25,900 TO	
	DEED BOOK 2010 PG-43634		RD501 Friendship refuse	25,900 TO	
	FULL MARKET VALUE	29,770	SW501 Friendship sidewalk	25,900 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 152
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.15-1-37	68 W Main St			182.15-1-37	00000000846
182.15-1-37	210 1 Family Res		COUNTY TAXABLE VALUE	23,600	
Middaugh Richard C	Friendship 025001	1,800	TOWN TAXABLE VALUE	23,600	
6148 County Road 18	Gl 35	23,600	SCHOOL TAXABLE VALUE	23,600	
Alma, NY 14708	ACRES 0.19		FD502 Friendship fire dist	23,600 TO	
	EAST-1268776 NRTH-0803884		LD501 Friendship light	23,600 TO	
	DEED BOOK 1183 PG-167		RD501 Friendship refuse	23,600 TO	
	FULL MARKET VALUE	27,126	SW501 Friendship sidewalk	23,600 TO	
182.15-1-38	70 W Main St			182.15-1-38	00000000847
182.15-1-38	210 1 Family Res		COUNTY TAXABLE VALUE	31,900	
Middaugh Richard C	Friendship 025001	900	TOWN TAXABLE VALUE	31,900	
6148 County Rd. 18	Gl 35	31,900	SCHOOL TAXABLE VALUE	31,900	
Alma, NY 14708	ACRES 0.09		FD502 Friendship fire dist	31,900 TO	
	EAST-1268710 NRTH-0803847		LD501 Friendship light	31,900 TO	
	DEED BOOK 2009 PG-38201		RD501 Friendship refuse	31,900 TO	
	FULL MARKET VALUE	36,667	SW501 Friendship sidewalk	31,900 TO	
183.5-1-7.1	4933 W Maple Grove Rd			183.5-1-7.1	00000001006
183.5-1-7.1	416 Mfg hsing pk		COUNTY TAXABLE VALUE	196,900	
Middaugh Richard C	Friendship 025001	17,300	TOWN TAXABLE VALUE	196,900	
6148 County Rd 18	Gl 28	196,900	SCHOOL TAXABLE VALUE	196,900	
Alma, NY 14708	32 Pads @6000 for reval		FD502 Friendship fire dist	196,900 TO	
	29 Mobiles				
	ACRES 9.60				
	EAST-1273330 NRTH-0807137				
	DEED BOOK 2013 PG-64737				
	FULL MARKET VALUE	226,322			
182.7-1-56.12	38 W Queen Ann St			182.7-1-56.12	00000000498
182.7-1-56.12	270 Mfg housing		COUNTY TAXABLE VALUE	19,400	
Miles Gary L Sr	Friendship 025001	6,100	TOWN TAXABLE VALUE	19,400	
822 Buffalo St	Gl 36	19,400	SCHOOL TAXABLE VALUE	19,400	
Olean, NY 14760	ACRES 0.64		FD502 Friendship fire dist	19,400 TO	
	EAST-1268480 NRTH-0806667		LD501 Friendship light	19,400 TO	
	DEED BOOK 2015 PG-80848		RD501 Friendship refuse	19,400 TO	
	FULL MARKET VALUE	22,299	SW501 Friendship sidewalk	19,400 TO	
182.-1-42.2	Castle Garden Rd			182.-1-42.2	00000000398
182.-1-42.2	330 Vacant comm		COUNTY TAXABLE VALUE	9,200	
Miller & Brandes Inc	Friendship 025001	9,200	TOWN TAXABLE VALUE	9,200	
4681 Castle Garden Rd	Gl 43	9,200	SCHOOL TAXABLE VALUE	9,200	
Friendship, NY 14739	ACRES 0.97		FD502 Friendship fire dist	9,200 TO	
	EAST-1265630 NRTH-0803027				
	DEED BOOK 750 PG-00170				
	FULL MARKET VALUE	10,575			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 153
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-88	
	Cuba Rd				00000000436
182.-1-88	464 Office bldg.		COUNTY TAXABLE VALUE	190,600	
Miller & Brandes Inc	Friendship 025001	16,200	TOWN TAXABLE VALUE	190,600	
4681 Castle Garden Rd	Gl43	190,600	SCHOOL TAXABLE VALUE	190,600	
Friendship, NY 14739	Pond		FD502 Friendship fire dist	190,600 TO	
	ACRES 5.50				
	EAST-1265900 NRTH-0803143				
	DEED BOOK 750 PG-00170				
	FULL MARKET VALUE	219,080			
				182.14-1-2.1	
	4681 Castle Garden Rd				00000000801
182.14-1-2.1	484 1 use sm bld		COUNTY TAXABLE VALUE	171,300	
Miller & Brandes Inc	Friendship 025001	9,500	TOWN TAXABLE VALUE	171,300	
4681 Castle Garden Rd	Gl 43	171,300	SCHOOL TAXABLE VALUE	171,300	
Friendship, NY 14739	ACRES 1.00		FD502 Friendship fire dist	171,300 TO	
	EAST-1265986 NRTH-0802808				
	DEED BOOK 750 PG-00170				
	FULL MARKET VALUE	196,897			
				182.14-1-10.2	
	County Rd 20				00000001277
182.14-1-10.2	314 Rural vac<10		COUNTY TAXABLE VALUE	3,100	
Miller & Brandes Inc	Friendship 025001	3,100	TOWN TAXABLE VALUE	3,100	
4681 Castle Garden Rd	Gl33	3,100	SCHOOL TAXABLE VALUE	3,100	
Friendship, NY 14739	ACRES 0.80		FD502 Friendship fire dist	3,100 TO	
	EAST-1265760 NRTH-0802387				
	DEED BOOK 1095 PG-250				
	FULL MARKET VALUE	3,563			
				182.14-1-11	
	7291 County Rd 20				00000000811
182.14-1-11	210 1 Family Res		COUNTY TAXABLE VALUE	49,200	
Miller & Brandes Inc	Friendship 025001	7,100	TOWN TAXABLE VALUE	49,200	
4681 Castle Garden Rd	Gl 43	49,200	SCHOOL TAXABLE VALUE	49,200	
Friendship, NY 14739	ACRES 0.75		FD502 Friendship fire dist	49,200 TO	
	EAST-1265780 NRTH-0802527				
	DEED BOOK 1077 PG-249				
	FULL MARKET VALUE	56,552			
				182.-1-39.1	
	Cuba Rd				00000000392
182.-1-39.1	322 Rural vac>10		COUNTY TAXABLE VALUE	12,300	
Miller & Brandes, Inc	Friendship 025001	12,300	TOWN TAXABLE VALUE	12,300	
4681 Castle Garden Rd	Gl 43	12,300	SCHOOL TAXABLE VALUE	12,300	
Friendship, NY 14739	Row Liber 1022 Pg 84		FD502 Friendship fire dist	12,300 TO	
	ACRES 3.20				
	EAST-1265397 NRTH-0802876				
	DEED BOOK 2013 PG-65448				
	FULL MARKET VALUE	14,138			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 154
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
********** 182.-1-42.1 **********					
	Castle Garden Rd				00000000392
182.-1-42.1	322 Rural vac>10		COUNTY TAXABLE VALUE	24,400	
Miller & Brandes, Inc	Friendship 025001	24,400	TOWN TAXABLE VALUE	24,400	
4681 Castle Garden Rd	ACRES 14.10	24,400	SCHOOL TAXABLE VALUE	24,400	
Friendship, NY 14739	EAST-1265555 NRTH-0803631		FD502 Friendship fire dist	24,400 TO	
	FULL MARKET VALUE	28,046			
********** 182.-1-39.22 **********					
	7317 County Rd 20				00000001467
182.-1-39.22	312 Vac w/imprv		COUNTY TAXABLE VALUE	127,500	
Miller & Brandes, Inc.	Friendship 025001	7,400	TOWN TAXABLE VALUE	127,500	
4681 Castle Garden Rd	ACRES 1.30	127,500	SCHOOL TAXABLE VALUE	127,500	
Friendship, NY 14739	EAST-1265303 NRTH-0802391		FD502 Friendship fire dist	127,500 TO	
	DEED BOOK 2015 PG-79243				
	FULL MARKET VALUE	146,552			
********** 182.14-1-1.1 **********					
	7302 County Rd 20				00000000799
182.14-1-1.1	311 Res vac land		COUNTY TAXABLE VALUE	2,800	
Miller & Brandes, Inc.	Friendship 025001	2,800	TOWN TAXABLE VALUE	2,800	
4681 Castle Garden Rd	Gl 43	2,800	SCHOOL TAXABLE VALUE	2,800	
Friendship, NY 14739	ACRES 0.29		FD502 Friendship fire dist	2,800 TO	
	EAST-1265600 NRTH-0802727				
	DEED BOOK 2010 PG-43637				
	FULL MARKET VALUE	3,218			
********** 182.-1-32.2 **********					
	40 South St				00000000389
182.-1-32.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	16,100	
Miller Carl	Friendship 025001	8,100	TOWN TAXABLE VALUE	16,100	
RD #2 Box 287	Gl 35	16,100	SCHOOL TAXABLE VALUE	16,100	
Friendship, NY 14739	ACRES 1.90		FD502 Friendship fire dist	16,100 TO	
	EAST-1270040 NRTH-0802797				
	DEED BOOK 1055 PG-34				
	FULL MARKET VALUE	18,506			
********** 169.-1-12 **********					
	5141 Maple Grove Rd				00000000213
169.-1-12	210 1 Family Res		VET COM CT 41131	9,400 9,400	0
Miller Carl J	Friendship 025001	2,900	VET COM S 41134	0 0	9,900
5141 Maple Grove Rd	Gl 29	39,600	ENH STAR 41834	0 0	29,700
Friendship, NY 14739	ACRES 0.41		COUNTY TAXABLE VALUE	30,200	
	EAST-1272469 NRTH-0810481		TOWN TAXABLE VALUE	30,200	
	DEED BOOK 1137 PG-14		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	45,517	FD502 Friendship fire dist	39,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 155
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.-1-24.2	6796 N County Rd 31				00000000375
182.-1-24.2	210 1 Family Res		COUNTY TAXABLE VALUE	43,400	
Mills Jeremy M	Friendship 025001	12,300	TOWN TAXABLE VALUE	43,400	
Mills Tamara A	Gl 27 & 28	43,400	SCHOOL TAXABLE VALUE	43,400	
6796 County Rd 31	Life use G. Bartas		FD502 Friendship fire dist	43,400 TO	
PO Box 152	ACRES 3.20				
Friendship, NY 14739	EAST-1273423 NRTH-0804084				
	DEED BOOK 2025 PG-57057				
	FULL MARKET VALUE	49,885			
155.-1-5.2	Austin Rd				00000001441
155.-1-5.2	260 Seasonal res		COUNTY TAXABLE VALUE	107,600	
Mitchum Stephen	Friendship 025001	27,500	TOWN TAXABLE VALUE	107,600	
Mitchum Kristine M	Gl 56	107,600	SCHOOL TAXABLE VALUE	107,600	
197 Willowgreen Dr	ACRES 19.70		FD502 Friendship fire dist	107,600 TO	
Amherst, NY 14228	EAST-1261515 NRTH-0822296				
	DEED BOOK 2010 PG-45197				
	FULL MARKET VALUE	123,678			
156.-1-23.1	5873 W County Rd 17				00000000082
156.-1-23.1	322 Rural vac>10		COUNTY TAXABLE VALUE	28,000	
Mitchum Stephen D	Friendship 025001	28,000	TOWN TAXABLE VALUE	28,000	
197 Willow Green Drive	Gl 48	28,000	SCHOOL TAXABLE VALUE	28,000	
Amherst, NY 14228	ACRES 20.20		FD502 Friendship fire dist	28,000 TO	
	EAST-1264741 NRTH-0821914				
	DEED BOOK 2014 PG-71606				
	FULL MARKET VALUE	32,184			
182.12-2-73	26 Stevens Ave				00000000790
182.12-2-73	220 2 Family Res		COUNTY TAXABLE VALUE	39,700	
Molisani Louis C Jr	Friendship 025001	1,200	TOWN TAXABLE VALUE	39,700	
6750 Pleasant Valley Rd	Gl 28	39,700	SCHOOL TAXABLE VALUE	39,700	
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist	39,700 TO	
	EAST-1271042 NRTH-0804786		LD501 Friendship light	39,700 TO	
	DEED BOOK 2014 PG-73410		RD501 Friendship refuse	39,700 TO	
	FULL MARKET VALUE	45,632	SW501 Friendship sidewalk	39,700 TO	
195.-1-58	4389 State Route 275	92 PCT OF VALUE USED FOR EXEMPTION PURPOSES			00000001136
195.-1-58	240 Rural res		VET WAR CT 41121	5,640 5,640	0
Monheim James	Friendship 025001	18,000	VET WAR S 41124	0 0	11,661
4389 State Route 275	Gl 34	84,500	VET DIS CT 41141	18,800 18,800	0
Friendship, NY 14739	ACRES 8.00 BANK CORELG		VET DIS S 41144	0 0	31,096
	EAST-1266876 NRTH-0798236		STAR B 41854	0 0	28,200
	DEED BOOK 2009 PG-36988		COUNTY TAXABLE VALUE	60,060	
	FULL MARKET VALUE	97,126	TOWN TAXABLE VALUE	60,060	
			SCHOOL TAXABLE VALUE	13,543	
			FD502 Friendship fire dist	84,500 TO	

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				183.-1-23.6	
	4487 Hartigan Rd				00000001466
183.-1-23.6	260 Seasonal res		COUNTY TAXABLE VALUE	61,100	
Morales Jose	Friendship 025001	11,900	TOWN TAXABLE VALUE	61,100	
1003 90th Street	ACRES 4.90	61,100	SCHOOL TAXABLE VALUE	61,100	
Niagara Falls, NY 14304	EAST-1277899 NRTH-0800215		FD502 Friendship fire dist	61,100 TO	
	DEED BOOK 2015 PG-78854				
	FULL MARKET VALUE	70,230			
				196.-1-2.2	
	Hartigan Rd				00000001504
196.-1-2.2	311 Res vac land		COUNTY TAXABLE VALUE	30,600	
Morales Jose	Friendship 025001	30,600	TOWN TAXABLE VALUE	30,600	
1003 90th St	GL 18	30,600	SCHOOL TAXABLE VALUE	30,600	
Niagra Falls, NY 14304	ACRES 22.80		FD502 Friendship fire dist	30,600 TO	
	EAST-1277762 NRTH-0799756				
	DEED BOOK 2019 PG-4236				
	FULL MARKET VALUE	35,172			
				182.-1-15	
	5001 Sleepy Hollow Rd				00000000369
182.-1-15	210 1 Family Res		COUNTY TAXABLE VALUE	32,800	
Moran Erick	Friendship 025001	2,200	TOWN TAXABLE VALUE	32,800	
1795 Wildey Rd	Gl 36	32,800	SCHOOL TAXABLE VALUE	32,800	
Nunda, NY 14517	Land con. David Flannery		FD502 Friendship fire dist	32,800 TO	
	ACRES 0.23				
	EAST-1268597 NRTH-0807959				
	DEED BOOK 2021 PG-19468				
	FULL MARKET VALUE	37,701			
				182.16-1-9	
	8 Elm St				00000000878
182.16-1-9	210 1 Family Res		COUNTY TAXABLE VALUE	50,300	
Moran Erick J	Friendship 025001	4,800	TOWN TAXABLE VALUE	50,300	
1795 Wildey Rd	Gl 36	50,300	SCHOOL TAXABLE VALUE	50,300	
Nunda, NY 14517	ACRES 0.50		FD502 Friendship fire dist	50,300 TO	
	EAST-1270290 NRTH-0804166		LD501 Friendship light	50,300 TO	
	DEED BOOK 2018 PG-99272		RD501 Friendship refuse	50,300 TO	
	FULL MARKET VALUE	57,816	SW501 Friendship sidewalk	50,300 TO	
				182.12-1-44	
	36 E Main St				00000000684
182.12-1-44	220 2 Family Res		VET WAR CT 41121	5,640 5,640	0
Moran Erick John	Friendship 025001	2,400	VET WAR S 41124	0 0	6,990
1795 Wildey Rd	Gl 28	46,600	VET DIS CT 41141	18,800 18,800	0
Nunda, NY 14517	Life Use Marie Schappache		VET DIS S 41144	0 0	23,300
	ACRES 0.25		COUNTY TAXABLE VALUE	22,160	
	EAST-1270655 NRTH-0805229		TOWN TAXABLE VALUE	22,160	
	DEED BOOK 2022 PG-32802		SCHOOL TAXABLE VALUE	16,310	
	FULL MARKET VALUE	53,563	FD502 Friendship fire dist	46,600 TO	
			LD501 Friendship light	46,600 TO	
			RD501 Friendship refuse	46,600 TO	
			SW501 Friendship sidewalk	46,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 157
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	4533 W Moss Brook Rd			182.-1-31.4	00000000387
182.-1-31.4	210 1 Family Res		COUNTY TAXABLE VALUE	93,500	
Morris Rodney	Friendship 025001	9,100	TOWN TAXABLE VALUE	93,500	
4533 Moss Brook Rd	Lot 27	93,500	SCHOOL TAXABLE VALUE	93,500	
Friendship, NY 14739	ACRES 2.70		FD502 Friendship fire dist	93,500 TO	
	EAST-1273080 NRTH-0800752				
	DEED BOOK 2023 PG-35463				
	FULL MARKET VALUE	107,471			
	58 E Main St			182.12-1-51	00000000691
182.12-1-51	270 Mfg housing		COUNTY TAXABLE VALUE	20,100	
Mower Laureen	Friendship 025001	2,900	TOWN TAXABLE VALUE	20,100	
58 E Main St	Gl 28	20,100	SCHOOL TAXABLE VALUE	20,100	
PO Box 424	ACRES 0.31		FD502 Friendship fire dist	20,100 TO	
Friendship, NY 14739	EAST-1271150 NRTH-0805657		LD501 Friendship light	20,100 TO	
	DEED BOOK 1162 PG-245		RD501 Friendship refuse	20,100 TO	
	FULL MARKET VALUE	23,103	SW501 Friendship sidewalk	20,100 TO	
	14 Factory St			182.11-1-35.1	00000000559
182.11-1-35.1	210 1 Family Res		STAR B 41854	0 0	28,200
Moyer Dan W	Friendship 025001	5,000	COUNTY TAXABLE VALUE	96,800	
14 Factory St	Gl 36	96,800	TOWN TAXABLE VALUE	96,800	
Friendship, NY 14739	ACRES 0.53 BANK CORELG		SCHOOL TAXABLE VALUE	68,600	
	EAST-1268064 NRTH-0804087		FD502 Friendship fire dist	96,800 TO	
	DEED BOOK 1511 PG-60		LD501 Friendship light	96,800 TO	
	FULL MARKET VALUE	111,264	RD501 Friendship refuse	96,800 TO	
			SW501 Friendship sidewalk	96,800 TO	
	7735 Steenrod Rd E			194.-1-23.2	00000001056
194.-1-23.2	260 Seasonal res		COUNTY TAXABLE VALUE	96,300	
Mueller Mark	Bolivar/richbur 027602	65,300	TOWN TAXABLE VALUE	96,300	
Mueller Helen	Gl 57	96,300	SCHOOL TAXABLE VALUE	96,300	
224 Towers Blvd	ACRES 57.50		FD502 Friendship fire dist	96,300 TO	
Cheektowaga, NY 14227	EAST-1258541 NRTH-0795142				
	DEED BOOK 2020 PG-9461				
	FULL MARKET VALUE	110,690			
	4328 Moss Brook Rd			196.-1-30.32	00000001381
196.-1-30.32	210 1 Family Res		COUNTY TAXABLE VALUE	46,800	
Muraco Robert H	Friendship 025001	17,100	TOWN TAXABLE VALUE	46,800	
PO Box 1173	Gl 18	46,800	SCHOOL TAXABLE VALUE	46,800	
Amherst, NY 14226	Incl L 993 P 208		FD502 Friendship fire dist	46,800 TO	
	ACRES 9.50				
	EAST-1275070 NRTH-0798327				
	DEED BOOK 2019 PG-5228				
	FULL MARKET VALUE	53,793			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 158
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-2.8	Black Creek				
155.-1-2.8	312 Vac w/imprv		COUNTY TAXABLE VALUE	28,500	
Muroff Michael	Friendship 025001	12,000	TOWN TAXABLE VALUE	28,500	
Muroff Danielle	ACRES 5.00	28,500	SCHOOL TAXABLE VALUE	28,500	
111 Amber St	EAST-1256486 NRTH-0822713		FD502 Friendship fire dist	28,500 TO	
Buffalo, NY 14220	DEED BOOK 2025 PG-57455				
	FULL MARKET VALUE	32,759			
168.-1-14.11	5120 Echoing Pine Rd				00000001319
168.-1-14.11	260 Seasonal res		COUNTY TAXABLE VALUE	24,000	
Murray Stephen D	Friendship 025001	17,100	TOWN TAXABLE VALUE	24,000	
2128 Stout Rd	Gl 53-61	24,000	SCHOOL TAXABLE VALUE	24,000	
Wellsville, NY 14895	ACRES 9.50		FD502 Friendship fire dist	24,000 TO	
	EAST-1258784 NRTH-0809642				
	DEED BOOK 2024 PG-50951				
	FULL MARKET VALUE	27,586			
182.7-1-26.2	Linwood Ave				00000000467
182.7-1-26.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	5,400	
Myers Alan W	Friendship 025001	600	TOWN TAXABLE VALUE	5,400	
22 Linwood Ave	Gl 36	5,400	SCHOOL TAXABLE VALUE	5,400	
Friendship, NY 14739	ACRES 0.46		FD502 Friendship fire dist	5,400 TO	
	EAST-1268000 NRTH-0805667		LD501 Friendship light	5,400 TO	
	DEED BOOK 1062 PG-301		RD501 Friendship refuse	5,400 TO	
	FULL MARKET VALUE	6,207	SW501 Friendship sidewalk	5,400 TO	
182.7-1-27	22 Linwood Ave				00000000468
182.7-1-27	210 1 Family Res		STAR B 41854	0 0	28,200
Myers Alan W	Friendship 025001	4,400	COUNTY TAXABLE VALUE	65,000	
22 Linwood Ave	Gl 36	65,000	TOWN TAXABLE VALUE	65,000	
Friendship, NY 14739	ACRES 0.46		SCHOOL TAXABLE VALUE	36,800	
	EAST-1268016 NRTH-0805729		FD502 Friendship fire dist	65,000 TO	
	FULL MARKET VALUE	74,713	LD501 Friendship light	65,000 TO	
			RD501 Friendship refuse	65,000 TO	
			SW501 Friendship sidewalk	65,000 TO	
182.7-1-28.2	Linwood Ave				00000000470
182.7-1-28.2	311 Res vac land		COUNTY TAXABLE VALUE	10,100	
Myers Alan W	Friendship 025001	10,100	TOWN TAXABLE VALUE	10,100	
22 Linwood Ave	Gl 36	10,100	SCHOOL TAXABLE VALUE	10,100	
Friendship, NY 14739	ACRES 1.50		FD502 Friendship fire dist	10,100 TO	
	EAST-1267829 NRTH-0805806		LD501 Friendship light	10,100 TO	
	DEED BOOK 863 PG-00122		RD501 Friendship refuse	10,100 TO	
	FULL MARKET VALUE	11,609	SW501 Friendship sidewalk	10,100 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 159
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-71	
	Sawyer St				00000000641
182.11-2-71	331 Com vac w/im		COUNTY TAXABLE VALUE	1,600	
National Fuel Gas Dist Corp	Friendship 025001	300	TOWN TAXABLE VALUE	1,600	
Attn: Real Property Tax Depart	Gl 36	1,600	SCHOOL TAXABLE VALUE	1,600	
6363 Main St	ACRES 0.04 BANKZ000013		FD502 Friendship fire dist	1,600 TO	
Williamsville, NY 14221	EAST-1268971 NRTH-0805374		LD501 Friendship light	1,600 TO	
	FULL MARKET VALUE	1,839	RD501 Friendship refuse	1,600 TO	
			SW501 Friendship sidewalk	1,600 TO	
				182.15-1-60	
	W Main St				00000001271
182.15-1-60	331 Com vac w/im		COUNTY TAXABLE VALUE	400	
National Fuel Gas Distribution	Friendship 025001	300	TOWN TAXABLE VALUE	400	
c/o Tax Department	ACRES 0.03 BANKZ000013	400	SCHOOL TAXABLE VALUE	400	
6363 Main St	EAST-0618860 NRTH-0802970		FD502 Friendship fire dist	400 TO	
Buffalo, NY 14221	FULL MARKET VALUE	460	LD501 Friendship light	400 TO	
			RD501 Friendship refuse	400 TO	
			SW501 Friendship sidewalk	400 TO	
				195.-1-9.3	
	Blouvet				00000000000
195.-1-9.3	314 Rural vac<10		COUNTY TAXABLE VALUE	3,900	
Niagara Mohawk Pwr. Corp	Friendship 025001	3,900	TOWN TAXABLE VALUE	3,900	
Attn: Real Estate Tax Dept	ACRES 0.56 BANKZ000016	3,900	SCHOOL TAXABLE VALUE	3,900	
300 Erie Blvd	EAST-0062556 NRTH-0079766		FD502 Friendship fire dist	3,900 TO	
Syracuse, NY 13202	FULL MARKET VALUE	4,483			
				195.-1-64	
	Blouvelt Rd				00000000000
195.-1-64	322 Rural vac>10		COUNTY TAXABLE VALUE	17,700	
Niagara Mohawk Pwr. Corp	Friendship 025001	17,700	TOWN TAXABLE VALUE	17,700	
Attn: Real Estate Tax Dept	ACRES 10.00 BANKZ000016	17,700	SCHOOL TAXABLE VALUE	17,700	
300 Erie Blvd	EAST-0062226 NRTH-0079799		FD502 Friendship fire dist	17,700 TO	
Syracuse, NY 13202	FULL MARKET VALUE	20,345			
				196.-1-38	
	Moss Brook Rd				00000000000
196.-1-38	322 Rural vac>10		COUNTY TAXABLE VALUE	29,200	
Niagara Mohawk Pwr. Corp	Friendship 025001	29,200	TOWN TAXABLE VALUE	29,200	
Attn: Real Estate Tax Dept	ACRES 21.40 BANKZ000016	29,200	SCHOOL TAXABLE VALUE	29,200	
300 Erie Blvd W	EAST-0062803 NRTH-0079475		FD502 Friendship fire dist	29,200 TO	
Syracuse, NY 13202	FULL MARKET VALUE	33,563			
				170.-1-19	
6417	County Rd 20				00000000277
170.-1-19	270 Mfg housing		COUNTY TAXABLE VALUE	28,200	
Nickerson Ann	Friendship 025001	7,400	TOWN TAXABLE VALUE	28,200	
6417 County Rd 20	Gl 13	28,200	SCHOOL TAXABLE VALUE	28,200	
Friendship, NY 14739	6/22/2000		FD502 Friendship fire dist	28,200 TO	
	ACRES 1.30				
	EAST-1279550 NRTH-0809387				
	DEED BOOK 2014 PG-69417				
	FULL MARKET VALUE	32,414			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 160
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 170.-1-20.12 **********						
	County Rd 20					00000001438
170.-1-20.12	311 Res vac land		COUNTY TAXABLE VALUE	8,300		
Nickerson Ann	Friendship 025001	8,300	TOWN TAXABLE VALUE	8,300		
6436 County Rd 20	Gl 13	8,300	SCHOOL TAXABLE VALUE	8,300		
Friendship, NY 14739	ACRES 2.00		FD502 Friendship fire dist	8,300 TO		
	EAST-1279127 NRTH-0809257					
	DEED BOOK 2024 PG-46657					
	FULL MARKET VALUE	9,540				
********** 170.-1-23 **********						
	Pigtail Rd					00000000281
170.-1-23	120 Field crops		AG DIST 41720	4,200	4,200	4,200
Nickerson Ann	Friendship 025001	14,800	COUNTY TAXABLE VALUE	10,600		
6436 Cty Rd 20 Box 199A	Gl 21	14,800	TOWN TAXABLE VALUE	10,600		
Friendship, NY 14739	ACRES 12.30		SCHOOL TAXABLE VALUE	10,600		
	EAST-1276440 NRTH-0808847		FD502 Friendship fire dist	14,800 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	17,011				
********** 170.-1-31.2 **********						
	Pigtail Rd					00000000296
170.-1-31.2	120 Field crops		AG DIST 41720	7,800	7,800	7,800
Nickerson Ann	Friendship 025001	16,800	COUNTY TAXABLE VALUE	9,000		
6436 Cty Rd 20 Box 199A	Gl 21	16,800	TOWN TAXABLE VALUE	9,000		
Friendship, NY 14739	ACRES 9.20		SCHOOL TAXABLE VALUE	9,000		
	EAST-1278100 NRTH-0809917		FD502 Friendship fire dist	16,800 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	19,310				
********** 170.-1-40 **********						
	6436 County Rd 20					00000000302
170.-1-40	210 1 Family Res		AG DIST 41720	3,600	3,600	3,600
Nickerson Ann	Friendship 025001	16,400	ENH STAR 41834	0	0	83,190
6436 Cty Rd 20 Box 199A	Gl 13	96,800	COUNTY TAXABLE VALUE	93,200		
Friendship, NY 14739	ACRES 8.90		TOWN TAXABLE VALUE	93,200		
	EAST-1278930 NRTH-0809667		SCHOOL TAXABLE VALUE	10,010		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 985 PG-00321		FD502 Friendship fire dist	96,800 TO		
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	111,264				
********** 170.-1-42 **********						
	Pigtail Rd					00000000304
170.-1-42	321 Abandoned ag		AG DIST 41720	3,400	3,400	3,400
Nickerson Ann	Friendship 025001	3,900	COUNTY TAXABLE VALUE	500		
6436 Cty Rd 20 Box 199A	Gl 21	3,900	TOWN TAXABLE VALUE	500		
Friendship, NY 14739	ACRES 0.55		SCHOOL TAXABLE VALUE	500		
	EAST-1278140 NRTH-0809352		FD502 Friendship fire dist	3,900 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	4,483				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 161
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 170.-1-44 **********						
	County Rd 20					00000000308
170.-1-44	120 Field crops		AG DIST 41720	2,400	2,400	2,400
Nickerson Ann	Friendship 025001	11,800	COUNTY TAXABLE VALUE	9,400		
6436 Cty Rd 20 Box 199A	Gl 21	11,800	TOWN TAXABLE VALUE	9,400		
Friendship, NY 14739	ACRES 9.80		SCHOOL TAXABLE VALUE	9,400		
	EAST-1277600 NRTH-0808757		FD502 Friendship fire dist	11,800 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	13,563				
********** 170.-1-45 **********						
	Pine Rd					00000000309
170.-1-45	321 Abandoned ag		AG DIST 41720	6,600	6,600	6,600
Nickerson Ann	Friendship 025001	11,800	COUNTY TAXABLE VALUE	5,200		
6436 Cty Rd 20 Box 199A	Gl 20-21	11,800	TOWN TAXABLE VALUE	5,200		
Friendship, NY 14739	ACRES 5.40		SCHOOL TAXABLE VALUE	5,200		
	EAST-1276960 NRTH-0808397		FD502 Friendship fire dist	11,800 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	13,563				
********** 170.-1-47.1 **********						
	5135 Pine Rd					00000000311
170.-1-47.1	112 Dairy farm		AG DIST 41720	25,200	25,200	25,200
Nickerson Ann	Friendship 025001	82,100	COUNTY TAXABLE VALUE	81,700		
6436 Cty Rd 20 Box 199A	Gl 21	106,900	TOWN TAXABLE VALUE	81,700		
Friendship, NY 14739	ACRES 63.60		SCHOOL TAXABLE VALUE	81,700		
	EAST-1275994 NRTH-0809153		FD502 Friendship fire dist	106,900 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	122,874				
********** 170.-1-48 **********						
	5086 Pine Rd					00000000314
170.-1-48	120 Field crops		AG DIST 41720	1,000	1,000	1,000
Nickerson Ann	Friendship 025001	9,800	COUNTY TAXABLE VALUE	61,400		
6436 Cty Rd 20	Gl21	62,400	TOWN TAXABLE VALUE	61,400		
PO Box 199A	Life Use Dale & Jean		SCHOOL TAXABLE VALUE	61,400		
Friendship, NY 14739	ACRES 3.20		FD502 Friendship fire dist	62,400 TO		
	EAST-1278088 NRTH-0809153					
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1155 PG-155					
UNDER AGDIST LAW TIL 2031	FULL MARKET VALUE	71,724				
********** 183.-1-34 **********						
	County Rd 20					00000000997
183.-1-34	105 Vac farmland		AG DIST 41720	2,500	2,500	2,500
Nickerson Ann	Friendship 025001	12,400	COUNTY TAXABLE VALUE	9,900		
6436 Cty Rd 20	Gl 20	12,400	TOWN TAXABLE VALUE	9,900		
PO Box 199A	ACRES 10.30		SCHOOL TAXABLE VALUE	9,900		
Friendship, NY 14739	EAST-1275770 NRTH-0807776		FD502 Friendship fire dist	12,400 TO		
	DEED BOOK 1155 PG-155					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	14,253				
UNDER AGDIST LAW TIL 2031						
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STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 162
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE
170.-1-28.1	5103 N Pigtail Rd 260 Seasonal res					ACCOUNT NO. 00000000286
Nicoll Eric	Friendship 025001	31,600	COUNTY TAXABLE VALUE	70,000	70,000	70,000
4961 Morgan Parkway	Gl 21	70,000	TOWN TAXABLE VALUE	70,000	70,000	70,000
Hamburg, NY 14075	ACRES 23.80		SCHOOL TAXABLE VALUE	70,000	70,000	70,000
	EAST-1274280 NRTH-0810797		FD502 Friendship fire dist	70,000 TO		
	DEED BOOK 2022 PG-29437					
	FULL MARKET VALUE	80,460				
182.19-1-25	Pennsylvania Ave 117 Horse farm					ACCOUNT NO. 00000000942
Nieman-Higgins Carlyn Marie	Friendship 025001	11,900	WH. EXEMPT 13510	112,300	112,300	112,300
Higgins Phillip James	Gl 35	112,300	COUNTY TAXABLE VALUE	0		
4466 St Rt 275	ACRES 2.90		TOWN TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1267311 NRTH-0800117		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 2021 PG-18333		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	129,080	112,300 EX			
			LD501 Friendship light	0 TO		
			112,300 EX			
			RD501 Friendship refuse	0 TO		
			112,300 EX			
			SW501 Friendship sidewalk	0 TO		
			112,300 EX			
195.-1-3.1	4466 State Route 275 210 1 Family Res					ACCOUNT NO. 00000001062
Nieman-Higgins Caryln Marie	Friendship 025001	51,400	COUNTY TAXABLE VALUE	122,800		
Higgins Phillip	Gl 34	122,800	TOWN TAXABLE VALUE	122,800		
4466 State Route 275	ACRES 41.10 BANK CORELG		SCHOOL TAXABLE VALUE	122,800		
Friendship, NY 14739	EAST-1268790 NRTH-0799717		FD502 Friendship fire dist	122,800 TO		
	DEED BOOK 2021 PG-18334					
	FULL MARKET VALUE	141,149				
182.19-1-10	35 Pennsylvania Ave 210 1 Family Res					ACCOUNT NO. 00000000927
Noble James L	Friendship 025001	9,600	ENH STAR 41834	0	0	64,700
Noble Barbara	Gl 35	64,700	COUNTY TAXABLE VALUE	64,700		
35 Pennsylvania Ave	ACRES 1.10 BANK CORELG		TOWN TAXABLE VALUE	64,700		
Friendship, NY 14739	EAST-1267274 NRTH-0801049		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 1110 PG-70		FD502 Friendship fire dist	64,700 TO		
	FULL MARKET VALUE	74,368	LD501 Friendship light	64,700 TO		
			RD501 Friendship refuse	64,700 TO		
			SW501 Friendship sidewalk	64,700 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 163
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-1-64	
	89 S Main St				00000000703
182.12-1-64	220 2 Family Res		COUNTY TAXABLE VALUE	67,300	
Nolan Luann	Friendship 025001	9,200	TOWN TAXABLE VALUE	67,300	
of Donald Toporek Supplement N	Gl 28	67,300	SCHOOL TAXABLE VALUE	67,300	
244 Oakvale Blvd	Irrevocable Trust		FD502 Friendship fire dist	67,300 TO	
Kenmore, NY 14223	ACRES 0.97		LD501 Friendship light	67,300 TO	
	EAST-1271856 NRTH-0805972		RD501 Friendship refuse	67,300 TO	
	DEED BOOK 2023 PG-39949		SW501 Friendship sidewalk	67,300 TO	
	FULL MARKET VALUE	77,356			
				182.12-2-56	
	12 E Sunnyside St				00000000772
182.12-2-56	210 1 Family Res		COUNTY TAXABLE VALUE	28,100	
North David	Friendship 025001	3,600	TOWN TAXABLE VALUE	28,100	
251 Sweet Ave	Gl 36	28,100	SCHOOL TAXABLE VALUE	28,100	
Buffalo, NY 14212	182.12-1-956		FD502 Friendship fire dist	28,100 TO	
	House burned 2013		LD501 Friendship light	28,100 TO	
	ACRES 0.38		RD501 Friendship refuse	28,100 TO	
	EAST-1269894 NRTH-0804266		SW501 Friendship sidewalk	28,100 TO	
	DEED BOOK 2022 PG-22340				
	FULL MARKET VALUE	32,299			
				183.5-1-4	
	6870 County Rd 20				00000001003
183.5-1-4	210 1 Family Res		STAR B 41854	0 0	28,200
Norton David	Friendship 025001	7,500	COUNTY TAXABLE VALUE	62,500	
6870 E Main St	Gl 28	62,500	TOWN TAXABLE VALUE	62,500	
Friendship, NY 14739	ACRES 1.40		SCHOOL TAXABLE VALUE	34,300	
	EAST-1272400 NRTH-0806617		FD502 Friendship fire dist	62,500 TO	
	DEED BOOK 1713 PG-147		SW501 Friendship sidewalk	62,500 TO	
	FULL MARKET VALUE	71,839			
				183.-1-2.1	
	6762 County Rd 20				00000000945
183.-1-2.1	240 Rural res		COUNTY TAXABLE VALUE	66,500	
Nosbisch Ruth	Friendship 025001	21,800	TOWN TAXABLE VALUE	66,500	
9 Graceway	Gl 20	66,500	SCHOOL TAXABLE VALUE	66,500	
Lancaster, NY 14086	ACRES 14.00		FD502 Friendship fire dist	66,500 TO	
	EAST-1274214 NRTH-0807332				
	DEED BOOK 2025 PG-65297				
	FULL MARKET VALUE	76,437			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 164
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.15-1-6.2	97 W Main St				00000001354
O'Connell Lisa C Buckner William J 97 W Main St Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 35 Boundry Agreemnt-1162/62 ACRES 0.40 EAST-1267810 NRTH-0803567 DEED BOOK 2018 PG-96586 FULL MARKET VALUE	3,800 54,200 62,299	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	54,200 54,200 54,200 54,200 TO 54,200 TO 54,200 TO 54,200 TO	
156.-1-11.3	5432 Pigtail Rd				00000000057
O'Connor Robert L O'Connor Linda E 3317 W Five Mile Rd Allegany, NY 14706	260 Seasonal res Friendship 025001 Gl 31 ACRES 4.10 EAST-1273320 NRTH-0817437 DEED BOOK 1662 PG-313 FULL MARKET VALUE	10,900 59,400 68,276	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	59,400 59,400 59,400 59,400 TO	
155.-1-29.1	Austin Rd				00000000033
O'Neil Kenneth Jones Sheryl PO Box 221 Stroud, OK 74079	270 Mfg housing Friendship 025001 Gl 56 ACRES 19.10 EAST-1260334 NRTH-0823615 DEED BOOK 2023 PG-43615 FULL MARKET VALUE	28,700 42,100 48,391	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	42,100 42,100 42,100 42,100 TO	
156.-1-8	5528 Pigtail Rd				00000000053
O'Rourke Robert 196 Barnsdale Ave West Seneca, NY 14224	312 Vac w/imprv Friendship 025001 Gl 32 ACRES 80.10 EAST-1273160 NRTH-0821897 DEED BOOK 2018 PG-1005 FULL MARKET VALUE	86,900 98,100 112,759	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	98,100 98,100 98,100 98,100 TO	
156.-1-9.5	5524 E Pigtail Rd				00000001397
O'Rourke Robert M O'Rourke Melanie 196 Barnsdale Ave West Seneca, NY 14224	312 Vac w/imprv Friendship 025001 Gl 31 ACRES 22.00 EAST-1273260 NRTH-0819257 DEED BOOK 2015 PG-74641 FULL MARKET VALUE	29,800 42,900 49,310	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	42,900 42,900 42,900 42,900 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 165
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.7-1-57	
	22 Queen Ann St				00000000499
182.7-1-57	210 1 Family Res		COUNTY TAXABLE VALUE	63,300	
Ospino Jessica	Friendship 025001	11,900	TOWN TAXABLE VALUE	63,300	
159 Front St	Inc 187.7-1-55	63,300	SCHOOL TAXABLE VALUE	63,300	
Port Jervis, NY 12771	ACRES 2.90		FD502 Friendship fire dist	63,300 TO	
	EAST-1268493 NRTH-0806083		LD501 Friendship light	63,300 TO	
	DEED BOOK 2025 PG-60660		RD501 Friendship refuse	63,300 TO	
	FULL MARKET VALUE	72,759	SW501 Friendship sidewalk	63,300 TO	
				170.-1-39	
	6330 County Rd 20/Belvidere Rd				00000000301
170.-1-39	210 1 Family Res		COUNTY TAXABLE VALUE	75,600	
Owens Emery	Friendship 025001	7,000	TOWN TAXABLE VALUE	75,600	
4690 Castle Garden Rd Apt 2	Gl 13	75,600	SCHOOL TAXABLE VALUE	75,600	
Friendship, NY 14739	ACRES 1.00		FD502 Friendship fire dist	75,600 TO	
	EAST-1281114 NRTH-0811102				
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-66455				
Sadler Samuel M	FULL MARKET VALUE	86,897			
				168.-1-14.1	
	5123 Echoing Pine Rd				00000000161
168.-1-14.1	210 1 Family Res		ENH STAR 41834	0 0	40,400
Ozimek Paul	Friendship 025001	12,500	COUNTY TAXABLE VALUE	40,400	
Reiss Kenneth G	Gl 53-61	40,400	TOWN TAXABLE VALUE	40,400	
3067 Creek Rd Ste 1	ACRES 5.40		SCHOOL TAXABLE VALUE	0	
Cuba, NY 14727	EAST-1258120 NRTH-0809974		FD502 Friendship fire dist	40,400 TO	
	DEED BOOK 2019 PG-310				
	FULL MARKET VALUE	46,437			
				195.19-1-23	
	4052 W Time Square/nile				00000001161
195.19-1-23	210 1 Family Res		COUNTY TAXABLE VALUE	45,800	
Para Michael A	Friendship 025001	12,300	TOWN TAXABLE VALUE	45,800	
Para Gail H	Gl 33	45,800	SCHOOL TAXABLE VALUE	45,800	
406 Magnolia Lane	ACRES 3.20		FD502 Friendship fire dist	45,800 TO	
Slidell, LA 70461	EAST-1266814 NRTH-0793024				
	DEED BOOK 2015 PG-80210				
	FULL MARKET VALUE	52,644			
				169.-1-2.14	
	Reed				
169.-1-2.14	322 Rural vac>10		COUNTY TAXABLE VALUE	95,900	
Parker Randel	Friendship 025001	95,900	TOWN TAXABLE VALUE	95,900	
Parker Deborah	ACRES 89.60	95,900	SCHOOL TAXABLE VALUE	95,900	
1005 Sherman Ave	EAST-1264645 NRTH-0814308		FD502 Friendship fire dist	95,900 TO	
Rome, NY 13440	DEED BOOK 2025 PG-56575				
	FULL MARKET VALUE	110,230			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 166
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	County Rd 20				00000000371
182.-1-20.22	323 Vacant rural		COUNTY TAXABLE VALUE	2,400	
Parks Thomas J	Friendship 025001	2,400	TOWN TAXABLE VALUE	2,400	
Parks Jennifer M	Gl 28	2,400	SCHOOL TAXABLE VALUE	2,400	
90 E Main St	ACRES 1.90 BANKLERETA2		FD502 Friendship fire dist	1,200 TO	
Friendship, NY 14739	EAST-1272143 NRTH-0806688				
	DEED BOOK 1253 PG-31				
	FULL MARKET VALUE	2,759			
	90 E Main St				00000000701
182.12-1-62	270 Mfg housing		STAR B 41854	0	0 28,200
Parks Thomas J	Friendship 025001	10,100	COUNTY TAXABLE VALUE	48,300	
Parks Jennifer M	Gl28	48,300	TOWN TAXABLE VALUE	48,300	
90 E Main St	ACRES 1.51 BANKLERETA2		SCHOOL TAXABLE VALUE	20,100	
Friendship, NY 14739	EAST-1271991 NRTH-0806388		FD502 Friendship fire dist	48,300 TO	
	DEED BOOK 1253 PG-31		LD501 Friendship light	48,300 TO	
	FULL MARKET VALUE	55,517	RD501 Friendship refuse	48,300 TO	
			SW501 Friendship sidewalk	48,300 TO	
	6080 County Rd 31A				00000000967
183.-1-17.2	322 Rural vac>10		COUNTY TAXABLE VALUE	32,800	
Parsell Sandra M	Friendship 025001	32,800	TOWN TAXABLE VALUE	32,800	
Parsell Robert L	Gl 3	32,800	SCHOOL TAXABLE VALUE	32,800	
12380 Million Dollar Hwy	ACRES 25.00		FD502 Friendship fire dist	32,800 TO	
Medina, NY 14103	EAST-1284867 NRTH-0801334				
	DEED BOOK 2021 PG-15818				
	FULL MARKET VALUE	37,701			
	7641 Austin Rd				00000000037
155.-1-33	260 Seasonal res		COUNTY TAXABLE VALUE	36,700	
Pask Kevin A	Friendship 025001	13,900	TOWN TAXABLE VALUE	36,700	
4562 Johnny Cake Ln	Gl 56	36,700	SCHOOL TAXABLE VALUE	36,700	
Albion, NY 14411	ACRES 6.60		FD502 Friendship fire dist	36,700 TO	
	EAST-1260440 NRTH-0822277				
	DEED BOOK 984 PG-00323				
	FULL MARKET VALUE	42,184			
	4968 County Rd 17				00000000234
169.-1-28.6	312 Vac w/imprv		COUNTY TAXABLE VALUE	27,700	
Patterer Joseph	Friendship 025001	11,800	TOWN TAXABLE VALUE	27,700	
Patterer Marilee	Gl 36	27,700	SCHOOL TAXABLE VALUE	27,700	
6290 New Hudson Rd	ACRES 4.80		FD502 Friendship fire dist	27,700 TO	
Black Creek, NY 14714	EAST-1267220 NRTH-0807597				
	DEED BOOK 815 PG-00111				
	FULL MARKET VALUE	31,839			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 167
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL / ACCOUNT NO.
182.-1-10.1	Bliss Rd						00000000365
182.-1-10.1	314 Rural vac<10		COUNTY TAXABLE VALUE	8,300			
Patterer Joseph	Friendship 025001	8,300	TOWN TAXABLE VALUE	8,300			
Patterer Marilee	Gl 36	8,300	SCHOOL TAXABLE VALUE	8,300			
6390 New Hudson Rd	ACRES 6.90		FD502 Friendship fire dist	8,300 TO			
Black Creek, NY 14714	EAST-1267601 NRTH-0807589						
	DEED BOOK 815 PG-00108						
	FULL MARKET VALUE	9,540					
194.-1-8.1	4425 Steenrod Rd						00000001035
194.-1-8.1	270 Mfg housing		COUNTY TAXABLE VALUE	58,900			
Patterson George	Friendship 025001	48,300	TOWN TAXABLE VALUE	58,900			
Patterson Geraldine	42-49-50	58,900	SCHOOL TAXABLE VALUE	58,900			
4430 Steenrod Rd	ACRES 40.50		FD502 Friendship fire dist	58,900 TO			
Friendship, NY 14739	EAST-1259953 NRTH-0797990						
	DEED BOOK 2023 PG-45613						
	FULL MARKET VALUE	67,701					
194.-1-8.3	4430 Steenrod Rd						00000001037
194.-1-8.3	240 Rural res		AG DIST 41720	18,900	18,900	18,900	
Patterson George	Friendship 025001	144,200	STAR B 41854	0	0	28,200	
Patterson Geraldine	42-49-50	179,200	COUNTY TAXABLE VALUE	160,300			
4430 Steenrod Rd	ACRES 145.10		TOWN TAXABLE VALUE	160,300			
Friendship, NY 14739	EAST-1261108 NRTH-0797604		SCHOOL TAXABLE VALUE	132,100			
	DEED BOOK 962 PG-00293		FD502 Friendship fire dist	179,200 TO			
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	205,977					
195.-1-30.4	4237 State Route 275						00000001105
195.-1-30.4	312 Vac w/imprv		COUNTY TAXABLE VALUE	52,900			
Patterson George	Friendship 025001	49,700	TOWN TAXABLE VALUE	52,900			
Patterson Geraldine F	Gl 33 41	52,900	SCHOOL TAXABLE VALUE	52,900			
4430 Steenrod Rd	ACRES 41.20		FD502 Friendship fire dist	52,900 TO			
Friendship, NY 14739	EAST-1264344 NRTH-0795768						
	DEED BOOK 2023 PG-45614						
	FULL MARKET VALUE	60,805					
196.-1-4.1	4434 Hartigan Rd						00000001184
196.-1-4.1	260 Seasonal res		COUNTY TAXABLE VALUE	123,100			
Patti Michael	Friendship 025001	94,800	TOWN TAXABLE VALUE	123,100			
Patti Rosaria	Gl 10	123,100	SCHOOL TAXABLE VALUE	123,100			
6340 Lakemount Ct	ACRES 88.40		FD502 Friendship fire dist	123,100 TO			
East Amherst, NY 14051	EAST-1279124 NRTH-0798171						
	DEED BOOK 2022 PG-21411						
	FULL MARKET VALUE	141,494					

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
170.-1-6.2	5258 N Pigtail Rd					00000000264
Pearce Carol L	322 Rural vac>10		COUNTY TAXABLE VALUE	27,000		
7288 Tonawanda Creek Rd	Friendship 025001	27,000	TOWN TAXABLE VALUE	27,000		
Lockport, NY 14094	Gl22	27,000	SCHOOL TAXABLE VALUE	27,000		
	ACRES 19.20		FD502 Friendship fire dist	27,000 TO		
	EAST-1277077 NRTH-0814357					
	DEED BOOK 2015 PG-80287					
	FULL MARKET VALUE	31,034				
194.-1-5	4313 Steenrod Rd					00000001031
Pedder Michael W	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Pedder Colleen M	Friendship 025001	68,000	VET WAR S 41124	0	0	24,630
4313 Steenrod Rd	Gl 50	164,200	COUNTY TAXABLE VALUE	158,560		
Friendship, NY 14739	ACRES 60.20		TOWN TAXABLE VALUE	158,560		
	EAST-1259600 NRTH-0799187		SCHOOL TAXABLE VALUE	139,570		
	DEED BOOK 1041 PG-275		FD502 Friendship fire dist	164,200 TO		
	FULL MARKET VALUE	188,736				
195.19-1-3	4152 County Rd. 1					00000001141
Peelman Mailibu	210 1 Family Res		COUNTY TAXABLE VALUE	59,900		
Peelman William	Friendship 025001	8,700	TOWN TAXABLE VALUE	59,900		
4152 County Rd. 1	Gl 33	59,900	SCHOOL TAXABLE VALUE	59,900		
Friendship, NY 14739	FRNT 126.00 DPTH 317.00		FD502 Friendship fire dist	59,900 TO		
	ACRES 0.92					
	EAST-1266940 NRTH-0794457					
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-66247					
Elling Edward W Jr.	FULL MARKET VALUE	68,851				
182.16-1-15	41 W Water St					00000000884
Pellati Patricia G	210 1 Family Res		COUNTY TAXABLE VALUE	41,400		
c/o Patricia Pellati	Friendship 025001	3,100	TOWN TAXABLE VALUE	41,400		
41 W Water St	Gl 28	41,400	SCHOOL TAXABLE VALUE	41,400		
Friendship, NY 14739	Deed from County of Alleg		FD502 Friendship fire dist	41,400 TO		
	2012/56712		LD501 Friendship light	41,400 TO		
	ACRES 0.33		RD501 Friendship refuse	41,400 TO		
	EAST-1271185 NRTH-0803969		SW501 Friendship sidewalk	41,400 TO		
	DEED BOOK 2021 PG-17887					
	FULL MARKET VALUE	47,586				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 169
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.11-2-28	57 W Main St					ACCOUNT NO. 00000000602
182.11-2-28	220 2 Family Res		VET WAR CT 41121	5,640	5,640	0
Pence Hannah	Friendship 025001	3,300	VET WAR S 41124	0	0	15,015
57 W Main St	Gl 36	100,100	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	ACRES 0.35 BANK CORELG		VET DIS S 41144	0	0	50,050
	EAST-1268960 NRTH-0804243		COUNTY TAXABLE VALUE	75,660		
	DEED BOOK 2025 PG-56589		TOWN TAXABLE VALUE	75,660		
	FULL MARKET VALUE	115,057	SCHOOL TAXABLE VALUE	35,035		
			FD502 Friendship fire dist	100,100 TO		
			LD501 Friendship light	100,100 TO		
			RD501 Friendship refuse	100,100 TO		
			SW501 Friendship sidewalk	100,100 TO		
169.-1-5.2	5286 Maple Grove Rd					ACCOUNT NO. 00000000195
169.-1-5.2	270 Mfg housing		COUNTY TAXABLE VALUE	20,200		
Penwright Wayne R	Friendship 025001	9,800	TOWN TAXABLE VALUE	20,200		
Berner Jerry	Gl 38	20,200	SCHOOL TAXABLE VALUE	20,200		
25 Crosby Ave	ACRES 3.20		FD502 Friendship fire dist	20,200 TO		
Lockport, NY 14094	EAST-1269779 NRTH-0813386					
	DEED BOOK 950 PG-00252					
	FULL MARKET VALUE	23,218				
169.-1-19	5024 E Sleepy Hollow Rd					ACCOUNT NO. 00000000219
169.-1-19	260 Seasonal res		COUNTY TAXABLE VALUE	29,300		
Peper Robert C	Friendship 025001	28,900	TOWN TAXABLE VALUE	29,300		
Broska Ashley	Gl 37	29,300	SCHOOL TAXABLE VALUE	29,300		
56 Delmere Blvd	ACRES 21.10		FD502 Friendship fire dist	29,300 TO		
Fairport, NY 14450	EAST-1269131 NRTH-0809208					
	DEED BOOK 2025 PG-57729					
	FULL MARKET VALUE	33,678				
170.-1-15.1	6038 Tuckers Corner Rd					ACCOUNT NO. 00000000273
170.-1-15.1	210 1 Family Res		COUNTY TAXABLE VALUE	230,400		
Perrotta Christine M	Friendship 025001	208,400	TOWN TAXABLE VALUE	230,400		
Reagan Richard Daniel	5-6	230,400	SCHOOL TAXABLE VALUE	230,400		
3280 St Rt 21	ACRES 229.80		FD502 Friendship fire dist	230,400 TO		
Canandaigua, NY 14424	EAST-1284968 NRTH-0812232					
	DEED BOOK 2018 PG-97331					
	FULL MARKET VALUE	264,828				
182.-1-7	4759 Castle Garden Rd					ACCOUNT NO. 00000000363
182.-1-7	210 1 Family Res		COUNTY TAXABLE VALUE	33,600		
Perry Wayne	Friendship 025001	8,600	TOWN TAXABLE VALUE	33,600		
1869 Sunset Ridge	Gl 44	33,600	SCHOOL TAXABLE VALUE	33,600		
Festus, MO 63028	ACRES 0.91		FD502 Friendship fire dist	33,600 TO		
	EAST-1266119 NRTH-0804076					
	DEED BOOK 2018 PG-97759					
	FULL MARKET VALUE	38,621				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 170
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	13 S Branch St			182.15-1-31	00000000840
182.15-1-31	210 1 Family Res		STAR B 41854	0 0 28,200	
Peters John R	Friendship 025001	7,100	COUNTY TAXABLE VALUE	53,400	
Peters Tracy	Gl 35	53,400	TOWN TAXABLE VALUE	53,400	
13 S Branch Rd	ACRES 0.75 BANK CORELG		SCHOOL TAXABLE VALUE	25,200	
Friendship, NY 14739	EAST-1267620 NRTH-0803737		FD502 Friendship fire dist	53,400 TO	
	DEED BOOK 1138 PG-131		LD501 Friendship light	53,400 TO	
	FULL MARKET VALUE	61,379	RD501 Friendship refuse	53,400 TO	
			SW501 Friendship sidewalk	53,400 TO	
	6122 Byrnes Hill			196.-1-8.52	00000000000
196.-1-8.52	240 Rural res		COUNTY TAXABLE VALUE	169,400	
Peterson Michael C	Friendship 025001	17,700	TOWN TAXABLE VALUE	169,400	
2228 Sheldon Dr	ACRES 10.00	169,400	SCHOOL TAXABLE VALUE	169,400	
Allegany, NY 14706	EAST-1284164 NRTH-0801538		FD502 Friendship fire dist	169,400 TO	
	DEED BOOK 2023 PG-43070				
	FULL MARKET VALUE	194,713			
	7305 S County Rd 20			182.-1-39.21	00000001275
182.-1-39.21	240 Rural res		VET COM CT 41131	9,400 9,400 0	
Pfahler John W	Friendship 025001	32,600	VET COM S 41134	0 0 29,675	
Pfahler Sharon	Gl 43	118,700	Sr Citizen 41802	54,650 0 0	
7305 Cty Rd 20	ACRES 24.80		Sr Citizen 41803	0 21,860 0	
Friendship, NY 14739	EAST-1265420 NRTH-0801358		Sr Citizen 41804	0 0 8,903	
	DEED BOOK 1101 PG-206		ENH STAR 41834	0 0 80,122	
	FULL MARKET VALUE	136,437	COUNTY TAXABLE VALUE	54,650	
			TOWN TAXABLE VALUE	87,440	
			SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	118,700 TO	
	4351 W State Route 275			195.-1-32	00000001107
195.-1-32	240 Rural res		COUNTY TAXABLE VALUE	144,600	
Pfeister Patricia C	Friendship 025001	86,800	TOWN TAXABLE VALUE	144,600	
Pfeister William J	Gl 34-42	144,600	SCHOOL TAXABLE VALUE	144,600	
PO Box 55	L814-293 102281		FD502 Friendship fire dist	144,600 TO	
Roan Mountain, TN 37687	ACRES 77.40				
	EAST-1264880 NRTH-0797517				
	DEED BOOK 2026 PG-65113				
	FULL MARKET VALUE	166,207			
	5438 E Pigtail Rd			156.-1-11.5	00000000059
156.-1-11.5	210 1 Family Res		COUNTY TAXABLE VALUE	91,500	
Piatek David	Friendship 025001	10,600	TOWN TAXABLE VALUE	91,500	
Piatek Cecely	Gl 31	91,500	SCHOOL TAXABLE VALUE	91,500	
1567 Colvin Blvd	Inc L 1051 P 331		FD502 Friendship fire dist	91,500 TO	
Tonawanda, NY 14223	ACRES 3.90				
	EAST-1273129 NRTH-0817868				
	DEED BOOK 2025 PG-54761				
	FULL MARKET VALUE	105,172			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				196.-1-9.1	
	6089 S County Rd 31A				00000001195
196.-1-9.1	260 Seasonal res		COUNTY TAXABLE VALUE	31,300	
Piazza Gina	Friendship 025001	10,800	TOWN TAXABLE VALUE	31,300	
529 Old Falls Blvd	Gl 2	31,300	SCHOOL TAXABLE VALUE	31,300	
North Tonawanda, NY 14120	ACRES 4.00		FD502 Friendship fire dist	31,300 TO	
	EAST-1284792 NRTH-0799765				
	DEED BOOK 795 PG-00137				
	FULL MARKET VALUE	35,977			
				182.12-2-9	
	10 W Main St				00000000725
182.12-2-9	481 Att row bldg		COUNTY TAXABLE VALUE	77,400	
Piccione Samuel	Friendship 025001	2,400	TOWN TAXABLE VALUE	77,400	
Piccione Denisa	Gl 36	77,400	SCHOOL TAXABLE VALUE	77,400	
8889 Sonebriar Dr	Hardware Store		FD502 Friendship fire dist	77,400 TO	
Clarence, NY 14032	ACRES 0.25		LD501 Friendship light	77,400 TO	
	EAST-1270058 NRTH-0804540		RD501 Friendship refuse	77,400 TO	
	DEED BOOK 2021 PG-15962		SW501 Friendship sidewalk	77,400 TO	
	FULL MARKET VALUE	88,966			
				183.-1-23.5	
	4494 Hartigan Rd				00000001465
183.-1-23.5	260 Seasonal res		COUNTY TAXABLE VALUE	33,200	
Piccione Samuel C	Friendship 025001	23,200	TOWN TAXABLE VALUE	33,200	
8889 E Stonebriar Dr	GL 11	33,200	SCHOOL TAXABLE VALUE	33,200	
Clarence Center, NY 14032	ACRES 15.40		FD502 Friendship fire dist	33,200 TO	
	EAST-1278928 NRTH-0800429				
	DEED BOOK 2019 PG-4549				
	FULL MARKET VALUE	38,161			
				183.-1-23.8	
	W Hartigan Rd				00000001477
183.-1-23.8	314 Rural vac<10		COUNTY TAXABLE VALUE	11,900	
Piccione Samuel C	Friendship 025001	11,900	TOWN TAXABLE VALUE	11,900	
8889 Stonebriar Dr	ACRES 4.90	11,900	SCHOOL TAXABLE VALUE	11,900	
Clarence, NY 14032	EAST-1277877 NRTH-0800605		FD502 Friendship fire dist	11,900 TO	
	DEED BOOK 2017 PG-93088				
	FULL MARKET VALUE	13,678			
				183.-1-23.4	
	4495 Hartigan Rd				
183.-1-23.4	210 1 Family Res		COUNTY TAXABLE VALUE	139,500	
Piccione Sauel C Sr	Friendship 025001	11,900	TOWN TAXABLE VALUE	139,500	
8889 Stonebriar Dr	ACRES 4.90	139,500	SCHOOL TAXABLE VALUE	139,500	
Clarence Center, NY 14032	EAST-1277892 NRTH-0800407		FD502 Friendship fire dist	139,500 TO	
	DEED BOOK 2015 PG-78491				
	FULL MARKET VALUE	160,345			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 172
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL
	6863 County Road 20				00000001013
183.5-1-13	210 1 Family Res		STAR B 41854	0	0 28,200
Pierce Kenneth R	Friendship 025001	3,300	COUNTY TAXABLE VALUE	40,200	
Pierce Charlene M	Gl 28	40,200	TOWN TAXABLE VALUE	40,200	
6863 County Road 20	ACRES 0.47 BANK CORELG		SCHOOL TAXABLE VALUE	12,000	
Friendship, NY 14739	EAST-1272599 NRTH-0806297		FD502 Friendship fire dist	40,200 TO	
	DEED BOOK 1213 PG-295		SW501 Friendship sidewalk	40,200 TO	
	FULL MARKET VALUE	46,207			
	6023 Byrnes Hill Rd				00000000965
183.-1-15	260 Seasonal res		COUNTY TAXABLE VALUE	50,400	
Pierce Kohlton	Friendship 025001	22,100	TOWN TAXABLE VALUE	50,400	
5907 Corbin Hill Rd	Gl 4	50,400	SCHOOL TAXABLE VALUE	50,400	
Scio, NY 14880	ACRES 14.30		FD502 Friendship fire dist	50,400 TO	
	EAST-1285635 NRTH-0805075				
	DEED BOOK 2023 PG-44054				
	FULL MARKET VALUE	57,931			
	21 Stevens Ave				00000000792
182.12-2-75	210 1 Family Res		STAR B 41854	0	0 28,200
Plaisted Craig E	Friendship 025001	3,100	COUNTY TAXABLE VALUE	52,800	
21 Stevens Ave	Gl 28	52,800	TOWN TAXABLE VALUE	52,800	
PO Box 104	ACRES 0.33		SCHOOL TAXABLE VALUE	24,600	
Friendship, NY 14739	EAST-1271007 NRTH-0804561		FD502 Friendship fire dist	52,800 TO	
	DEED BOOK 1225 PG-231		LD501 Friendship light	52,800 TO	
	FULL MARKET VALUE	60,690	RD501 Friendship refuse	52,800 TO	
			SW501 Friendship sidewalk	52,800 TO	
	7734 N Branch Rd				00000000162
168.-1-14.2	210 1 Family Res		COUNTY TAXABLE VALUE	110,100	
Plank Austin	Friendship 025001	41,000	TOWN TAXABLE VALUE	110,100	
Plank Cassondra	Gl 61	110,100	SCHOOL TAXABLE VALUE	110,100	
7734 N Branch Rd	ACRES 33.20 BANK CORELG		FD502 Friendship fire dist	110,100 TO	
Friendship, NY 14739	EAST-1258073 NRTH-0811309				
	DEED BOOK 2025 PG-60402				
	FULL MARKET VALUE	126,552			
	40 W Depot St				00000000455
182.7-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	64,700	
Plano Bruce M	Friendship 025001	6,100	TOWN TAXABLE VALUE	64,700	
Plano Karen M	Gl 36	64,700	SCHOOL TAXABLE VALUE	64,700	
1018 Delaware Ave	ACRES 0.64		FD502 Friendship fire dist	64,700 TO	
Olean, NY 14767	EAST-1269532 NRTH-0805652		LD501 Friendship light	64,700 TO	
	DEED BOOK 2017 PG-91203		RD501 Friendship refuse	64,700 TO	
	FULL MARKET VALUE	74,368	SW501 Friendship sidewalk	64,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 173
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.7-1-13	36 W Depot St				00000000456
182.7-1-13	210 1 Family Res		COUNTY TAXABLE VALUE	35,500	
Plano Bruce M	Friendship 025001	6,300	TOWN TAXABLE VALUE	35,500	
Plano Karen M	Gl 36	35,500	SCHOOL TAXABLE VALUE	35,500	
1018 Delaware Ave	ACRES 0.66		FD502 Friendship fire dist	35,500 TO	
Olean, NY 14767	EAST-1269530 NRTH-0805557		LD501 Friendship light	35,500 TO	
	DEED BOOK 2018 PG-96685		RD501 Friendship refuse	35,500 TO	
	FULL MARKET VALUE	40,805	SW501 Friendship sidewalk	35,500 TO	
170.-1-1	5373 Pigtail Rd				00000000256
170.-1-1	260 Seasonal res		COUNTY TAXABLE VALUE	81,900	
Poe Harold D	Friendship 025001	35,900	TOWN TAXABLE VALUE	81,900	
10514 Bonnie Brae Rd	Gl 22	81,900	SCHOOL TAXABLE VALUE	81,900	
Darien Center, NY 14040	ACRES 28.10		FD502 Friendship fire dist	81,900 TO	
	EAST-1274360 NRTH-0814567				
	DEED BOOK 2016 PG-87097				
	FULL MARKET VALUE	94,138			
183.-1-17.12	6002 County Rd 31A				00000000971
183.-1-17.12	270 Mfg housing		COUNTY TAXABLE VALUE	83,800	
Polle William E	Friendship 025001	56,100	TOWN TAXABLE VALUE	83,800	
6002 County Rd 31A	Gl 3	83,800	SCHOOL TAXABLE VALUE	83,800	
Scio, NY 14880	ACRES 48.30		FD502 Friendship fire dist	83,800 TO	
	EAST-1286190 NRTH-0800537				
	DEED BOOK 2023 PG-35448				
	FULL MARKET VALUE	96,322			
155.-1-1.3	6043 Searles Rd				00000000001
155.-1-1.3	260 Seasonal res		COUNTY TAXABLE VALUE	60,600	
Pomarzynski Joshua	Friendship 025001	12,000	TOWN TAXABLE VALUE	60,600	
Pomarzynski John	ACRES 5.00	60,600	SCHOOL TAXABLE VALUE	60,600	
293 Pilgrim Rd	EAST-1255663 NRTH-0823560		FD502 Friendship fire dist	60,600 TO	
Tonawanda, NY 14150	DEED BOOK 2023 PG-39757				
	FULL MARKET VALUE	69,655			
183.-1-18.2	6070 Byrnes Hill Rd				00000000973
183.-1-18.2	210 1 Family Res		COUNTY TAXABLE VALUE	90,700	
Pompeo Michael	Friendship 025001	5,900	TOWN TAXABLE VALUE	90,700	
Pompeo Amy K	Gl 3-4	90,700	SCHOOL TAXABLE VALUE	90,700	
6070 Byrnes Rd	Inc 183.-1-18.5 (.58Ac)		FD502 Friendship fire dist	90,700 TO	
Friendship, NY 14739	ACRES 0.84				
	EAST-1284513 NRTH-0803381				
	DEED BOOK 1123 PG-107				
	FULL MARKET VALUE	104,253			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 174
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	84 W Main St			182.15-1-41	00000000851
182.15-1-41 Poorman Devin M 84 W Main St Friendship, NY 14739	220 2 Family Res Friendship 025001 Gl 35 FRNT 91.60 DPTH 151.00 ACRES 0.32 EAST-1268354 NRTH-0803591 DEED BOOK 2021 PG-13734 FULL MARKET VALUE	3,000 94,700 108,851	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	94,700 94,700 94,700 94,700 TO 94,700 TO 94,700 TO 94,700 TO	
	61 E Main St			182.12-1-73	00000000712
182.12-1-73 Potalivo Prop Manag LLC 124 W Main St Cuba, NY 14727	411 Apartment Friendship 025001 Gl 28 ACRES 0.33 EAST-1271330 NRTH-0805507 DEED BOOK 2018 PG-97608 FULL MARKET VALUE	3,100 53,000 60,920	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	53,000 53,000 53,000 53,000 TO 53,000 TO 53,000 TO 53,000 TO	
	6069 W Hess Rd			157.-1-11	00000000115
157.-1-11 Presutti Jennifer 6069 Hess Rd Belmont, NY 14813	210 1 Family Res genesee Valley 023202 Gl 8 ACRES 1.20 EAST-1284392 NRTH-0820101 DEED BOOK 2012 PG-60908 FULL MARKET VALUE	7,300 47,200 54,253	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	47,200 47,200 47,200 47,200 TO	
	Pigtail Rd			156.-1-5	00000000050
156.-1-5 Pulvino Joseph Pulvino Delcey Ann 3 Briar Hill Rd Ochard Park, NY 14127	322 Rural vac>10 Friendship 025001 Gl 32 ACRES 71.90 EAST-1271194 NRTH-0823165 DEED BOOK 2025 PG-62753 FULL MARKET VALUE	79,100 79,100 90,920	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	79,100 79,100 79,100 79,100 TO	
	4749 Castle Garden Rd			182.-1-43.1	00000000399
182.-1-43.1 R & C Carney Family Trust 4750 Castle Garden Rd Friendship, NY 14739	270 Mfg housing Friendship 025001 Gl 44 Life Use ACRES 1.00 EAST-1266131 NRTH-0803892 DEED BOOK 2010 PG-42923 FULL MARKET VALUE	9,500 45,400 52,184	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 45,400 45,400 45,400 0 45,400 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 175
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.15-1-46	102 W Main St				00000000856
182.15-1-46	210 1 Family Res		STAR B 41854	0 0	28,200
Raiff Sheryl A	Friendship 025001	3,800	COUNTY TAXABLE VALUE	76,400	
102 W Main St	Gl 35	76,400	TOWN TAXABLE VALUE	76,400	
Friendship, NY 14739	ACRES 0.40		SCHOOL TAXABLE VALUE	48,200	
	EAST-1267829 NRTH-0803286		FD502 Friendship fire dist	76,400 TO	
	DEED BOOK 1006 PG-00156		LD501 Friendship light	76,400 TO	
	FULL MARKET VALUE	87,816	RD501 Friendship refuse	76,400 TO	
			SW501 Friendship sidewalk	76,400 TO	
182.12-1-39	26 E Main St				00000000679
182.12-1-39	210 1 Family Res		COUNTY TAXABLE VALUE	84,000	
Rapino Geraldine	Friendship 025001	4,100	TOWN TAXABLE VALUE	84,000	
c/o Dale Paul Collins	Gl 28	84,000	SCHOOL TAXABLE VALUE	84,000	
15 E 16th	Land Contract June 4, 201		FD502 Friendship fire dist	84,000 TO	
Dunkirk, NY 14048	ACRES 0.43		LD501 Friendship light	84,000 TO	
	EAST-1270420 NRTH-0805087		RD501 Friendship refuse	84,000 TO	
	DEED BOOK 1738 PG-40		SW501 Friendship sidewalk	84,000 TO	
	FULL MARKET VALUE	96,552			
194.-1-1.12	Steenrod Rd				00000001476
194.-1-1.12	322 Rural vac>10		COUNTY TAXABLE VALUE	105,800	
Rappold Mark A	Friendship 025001	105,800	TOWN TAXABLE VALUE	105,800	
Rappold Judith A	ACRES 100.00	105,800	SCHOOL TAXABLE VALUE	105,800	
951 Transit Rd	EAST-1256296 NRTH-0796951		FD502 Friendship fire dist	105,800 TO	
Orchard Park, NY 14127	DEED BOOK 2024 PG-50211				
	FULL MARKET VALUE	121,609			
194.-1-2	4277 Steenrod Rd				00000001027
194.-1-2	314 Rural vac<10		COUNTY TAXABLE VALUE	9,900	
Rappold Mark A	Friendship 025001	9,900	TOWN TAXABLE VALUE	9,900	
Rappold Judith A	Gl 58	9,900	SCHOOL TAXABLE VALUE	9,900	
951 Transit St	ACRES 8.30		FD502 Friendship fire dist	9,900 TO	
Orchard Park, NY 14127	EAST-1257650 NRTH-0796517				
	DEED BOOK 2024 PG-50212				
	FULL MARKET VALUE	11,379			
194.-1-19	4277 Steenrod Ext				00000001050
194.-1-19	260 Seasonal res		COUNTY TAXABLE VALUE	158,500	
Rappold Mark A	Bolivar/richbur 027602	98,400	TOWN TAXABLE VALUE	158,500	
Rappold Judith A	Gl 57	158,500	SCHOOL TAXABLE VALUE	158,500	
951 Transit Rd	ACRES 92.20		FD502 Friendship fire dist	158,500 TO	
Orchard Park, NY 14127	EAST-1256302 NRTH-0795471				
	DEED BOOK 2023 PG-35779				
	FULL MARKET VALUE	182,184			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
182.8-1-5	18 High St					00000000507
182.8-1-5	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Rathbun Richard G	Friendship 025001	3,900	VET WAR S 41124	0	0	6,480
18 High St	Gl 36	43,200	STAR B 41854	0	0	28,200
Friendship, NY 14739	ACRES 0.41		COUNTY TAXABLE VALUE	37,560		
	EAST-1270255 NRTH-0805617		TOWN TAXABLE VALUE	37,560		
	DEED BOOK 1036 PG-295		SCHOOL TAXABLE VALUE	8,520		
	FULL MARKET VALUE	49,655	FD502 Friendship fire dist	43,200 TO		
			LD501 Friendship light	43,200 TO		
			RD501 Friendship refuse	43,200 TO		
			SW501 Friendship sidewalk	43,200 TO		
195.-1-37	4461 State Route 275					00000001111
195.-1-37	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Ratigan James W	Friendship 025001	14,200	VET WAR S 41124	0	0	10,680
4461 State Route 275	Gl 34	71,200	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	ACRES 4.75 BANK CORELG		VET DIS S 41144	0	0	24,920
	EAST-1266218 NRTH-0799873		COUNTY TAXABLE VALUE	46,760		
	DEED BOOK 2017 PG-88049		TOWN TAXABLE VALUE	46,760		
	FULL MARKET VALUE	81,839	SCHOOL TAXABLE VALUE	35,600		
			FD502 Friendship fire dist	71,200 TO		
170.-1-15.2	6019 Tuckers Corner Rd					00000000273
170.-1-15.2	240 Rural res		VET WAR CT 41121	5,640	5,640	0
Raub William C Jr	Friendship 025001	47,800	VET WAR S 41124	0	0	38,250
Raub Cynthia B	5-6	255,000	COUNTY TAXABLE VALUE	249,360		
6019 Friendship Hill Rd	ACRES 39.90		TOWN TAXABLE VALUE	249,360		
Friendship, NY 14739	EAST-1285899 NRTH-0811402		SCHOOL TAXABLE VALUE	216,750		
	DEED BOOK 2015 PG-79706		FD502 Friendship fire dist	255,000 TO		
	FULL MARKET VALUE	293,103				
169.-1-14.1	4999 Maple Grove Rd					00000000215
169.-1-14.1	210 1 Family Res		RPTL S480- 47460	64,680	64,680	64,680
Rauscher Robert J	Friendship 025001	93,700	COUNTY TAXABLE VALUE	106,720		
1 Charlton Place	Gl 29	171,400	TOWN TAXABLE VALUE	106,720		
Lancaster, NY 14086	Inc 182-1-19 / 62 Ac		SCHOOL TAXABLE VALUE	106,720		
	ACRES 87.30		FD502 Friendship fire dist	171,400 TO		
MAY BE SUBJECT TO PAYMENT	EAST-1272470 NRTH-0808367					
UNDER RPTL480A UNTIL 2035	DEED BOOK 1645 PG-1					
	FULL MARKET VALUE	197,011				
170.-1-17	Belmont Hill Rd					00000000275
170.-1-17	322 Rural vac>10		COUNTY TAXABLE VALUE	50,400		
Reagan Michael E	Friendship 025001	50,400	TOWN TAXABLE VALUE	50,400		
Reagan Janice V	Gl 5	50,400	SCHOOL TAXABLE VALUE	50,400		
4435 Wadsworth Hill Rd	Ll		FD502 Friendship fire dist	50,400 TO		
Scio, NY 14880	ACRES 42.69					
	EAST-1285512 NRTH-0808532					
	DEED BOOK 2024 PG-46937					
	FULL MARKET VALUE	57,931				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 177
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 182.16-1-38 **********						
	34 Sunnyside St					00000000906
182.16-1-38	210 1 Family Res		STAR B 41854	0	0	28,200
Reed Arthur J	Friendship 025001	2,400	COUNTY TAXABLE VALUE	48,600		
34 Sunnyside St	Gl 35	48,600	TOWN TAXABLE VALUE	48,600		
Friendship, NY 14739	ACRES 0.25		SCHOOL TAXABLE VALUE	20,400		
	EAST-1270235 NRTH-0803675		FD502 Friendship fire dist	48,600 TO		
	DEED BOOK 1651 PG-133		LD501 Friendship light	48,600 TO		
	FULL MARKET VALUE	55,862	RD501 Friendship refuse	48,600 TO		
			SW501 Friendship sidewalk	48,600 TO		
********** 155.-1-6 **********						
	5569 Reed Rd					00000000008
155.-1-6	240 Rural res		AG DIST 41730	56,300	56,300	56,300
Reed Walter B Jr.	Friendship 025001	293,100	COUNTY TAXABLE VALUE	289,500		
Reed Sharon	Gl 55-56	345,800	TOWN TAXABLE VALUE	289,500		
631 Lenox Ave	ACRES 342.80 BANKLERETA2		SCHOOL TAXABLE VALUE	289,500		
Westfield, NJ 07090	EAST-1262033 NRTH-0818071		FD502 Friendship fire dist	345,800 TO		
	DEED BOOK 2011 PG-46886					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	397,471				
UNDER AGDIST LAW TIL 2033						
********** 183.-1-10.32 **********						
	6531 County Rd 20					00000001293
183.-1-10.32	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Rehler Dennis M	Friendship 025001	7,100	VET WAR S 41124	0	0	12,165
Rehler Sandra L	Gl 20, 21	81,100	ENH STAR 41834	0	0	68,935
6531 County Rd 20	ACRES 1.10		COUNTY TAXABLE VALUE	75,460		
Friendship, NY 14739	EAST-1277639 NRTH-0808381		TOWN TAXABLE VALUE	75,460		
	DEED BOOK 1196 PG-299		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	93,218	FD502 Friendship fire dist	81,100 TO		
********** 182.15-1-9.1 **********						
	8 Factory St					00000000818
182.15-1-9.1	210 1 Family Res		COUNTY TAXABLE VALUE	63,400		
Rehler Donald C	Friendship 025001	3,500	TOWN TAXABLE VALUE	63,400		
Rehler Helen	Gl 35	63,400	SCHOOL TAXABLE VALUE	63,400		
8 Factory St	ACRES 0.37		FD502 Friendship fire dist	63,400 TO		
Friendship, NY 14739	EAST-1268118 NRTH-0803893		LD501 Friendship light	63,400 TO		
	DEED BOOK 667 PG-00257		RD501 Friendship refuse	63,400 TO		
	FULL MARKET VALUE	72,874	SW501 Friendship sidewalk	63,400 TO		
********** 195.19-1-4 **********						
	4142 E County Rd 1					00000001142
195.19-1-4	280 Res Multiple		COUNTY TAXABLE VALUE	117,200		
Rehler Philip A	Friendship 025001	9,900	TOWN TAXABLE VALUE	117,200		
4142 E County Rd 1	Gl 33	117,200	SCHOOL TAXABLE VALUE	117,200		
Friendship, NY 14739	ACRES 1.10		FD502 Friendship fire dist	117,200 TO		
	EAST-1266945 NRTH-0794274					
	DEED BOOK 2023 PG-35495					
	FULL MARKET VALUE	134,713				

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	N Branch			182.-1-41.4	00000000000
182.-1-41.4	322 Rural vac>10		COUNTY TAXABLE VALUE	23,500	
Reiss Dona	Friendship 025001	23,500	TOWN TAXABLE VALUE	23,500	
63 Wolf Run Rd	ACRES 15.70	23,500	SCHOOL TAXABLE VALUE	23,500	
Cuba, NY 14727	EAST-1263125 NRTH-0803658		FD502 Friendship fire dist	23,500 TO	
	FULL MARKET VALUE	27,011			
	N Branch Rd			181.-1-1	00000000318
181.-1-1	322 Rural vac>10		AG DIST 41730	32,500 32,500 32,500	
Reiss Dona M	Friendship 025001	86,600	COUNTY TAXABLE VALUE	54,100	
63 Wolf Run Rd	59-60	86,600	TOWN TAXABLE VALUE	54,100	
Cuba, NY 14727	Inc 181.-1-18 (59.3Ac)		SCHOOL TAXABLE VALUE	54,100	
	ACRES 79.80		FD502 Friendship fire dist	86,600 TO	
MAY BE SUBJECT TO PAYMENT	EAST-1255869 NRTH-0806285				
UNDER AGDIST LAW TIL 2033	DEED BOOK 920 PG-00077				
	FULL MARKET VALUE	99,540			
	County Rd 20			181.-1-2.1	00000000319
181.-1-2.1	322 Rural vac>10		AG DIST 41730	4,500 4,500 4,500	
Reiss Dona M	Friendship 025001	47,800	COUNTY TAXABLE VALUE	43,300	
63 Wolf Run Rd	Gl 61	47,800	TOWN TAXABLE VALUE	43,300	
Cuba, NY 14727	R.o.w. 3.41 Ac Included		SCHOOL TAXABLE VALUE	43,300	
	ACRES 46.00		FD502 Friendship fire dist	47,800 TO	
MAY BE SUBJECT TO PAYMENT	EAST-1257477 NRTH-0807425				
UNDER AGDIST LAW TIL 2033	DEED BOOK 920 PG-00077				
	FULL MARKET VALUE	54,943			
	Cuba Rd			181.-1-4	00000000323
181.-1-4	321 Abandoned ag		AG DIST 41730	26,900 26,900 26,900	
Reiss Dona M	Friendship 025001	196,700	COUNTY TAXABLE VALUE	169,800	
63 Wolf Run Rd	52-60	196,700	TOWN TAXABLE VALUE	169,800	
Cuba, NY 14727	ACRES 222.60		SCHOOL TAXABLE VALUE	169,800	
	EAST-1259044 NRTH-0805145		FD502 Friendship fire dist	196,700 TO	
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	226,092			
UNDER AGDIST LAW TIL 2033					
	N Branch Rd			181.-1-7.71	00000000331
181.-1-7.71	312 Vac w/imprv		AG DIST 41730	30,900 30,900 30,900	
Reiss Dona M	Friendship 025001	107,300	COUNTY TAXABLE VALUE	76,400	
Reiss Kenneth G	ACRES 101.70	107,300	TOWN TAXABLE VALUE	76,400	
63 Wolf Run Rd	EAST-1261963 NRTH-0805835		SCHOOL TAXABLE VALUE	76,400	
Cuba, NY 14727	DEED BOOK 989 PG-00234		FD502 Friendship fire dist	107,300 TO	
	FULL MARKET VALUE	123,333			
MAY BE SUBJECT TO PAYMENT					
UNDER AGDIST LAW TIL 2033					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 179
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Cuba Rd				00000000335
181.-1-9.2	311 Res vac land		AG DIST 41720	41,500 41,500 41,500	
Reiss Dona M	Friendship 025001	68,300	COUNTY TAXABLE VALUE	26,800	
Reiss Kenneth F	Gl 51 52	68,300	TOWN TAXABLE VALUE	26,800	
63 Wolf Run Rd	ACRES 66.90		SCHOOL TAXABLE VALUE	26,800	
Cuba, NY 14727	EAST-1260680 NRTH-0804237		FD502 Friendship fire dist	68,300 TO	
	DEED BOOK 844 PG-00041				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	78,506			
UNDER AGDIST LAW TIL 2030					
	N Branch				00000000318
181.-1-18	322 Rural vac>10		COUNTY TAXABLE VALUE	61,100	
Reiss Dona M	Friendship 025001	61,100	TOWN TAXABLE VALUE	61,100	
63 Wolf Run Rd	ACRES 59.30	61,100	SCHOOL TAXABLE VALUE	61,100	
Cuba, NY 14727	EAST-1254905 NRTH-0806441		FD502 Friendship fire dist	61,100 TO	
	FULL MARKET VALUE	70,230			
	4769 Castle Garden Rd				00000000358
182.-1-1.211	322 Rural vac>10		COUNTY TAXABLE VALUE	110,200	
Reiss Dona M	Friendship 025001	110,200	TOWN TAXABLE VALUE	110,200	
63 Wolf Run Rd	Gl 43 44	110,200	SCHOOL TAXABLE VALUE	110,200	
Cuba, NY 14727	83.10 Ac Ll		FD502 Friendship fire dist	110,200 TO	
	ACRES 102.10				
	EAST-1265300 NRTH-0805186				
	DEED BOOK 1035 PG-72				
	FULL MARKET VALUE	126,667			
	N Branch				00000000000
182.-1-2.1	322 Rural vac>10		COUNTY TAXABLE VALUE	82,900	
Reiss Dona M	Friendship 025001	82,900	TOWN TAXABLE VALUE	82,900	
Reiss Kenneth G	ACRES 75.90	82,900	SCHOOL TAXABLE VALUE	82,900	
63 Wolf Run Rd	EAST-1263232 NRTH-0805684		FD502 Friendship fire dist	82,900 TO	
Cuba, NY 14727	FULL MARKET VALUE	95,287			
	N Black Creek Rd				00000000002
155.-1-2.1	260 Seasonal res		COUNTY TAXABLE VALUE	276,100	
Reiss Kenneth G	Friendship 025001	93,600	TOWN TAXABLE VALUE	276,100	
63 Wolf Run Rd	Gl 64	276,100	SCHOOL TAXABLE VALUE	276,100	
Cuba, NY 14727	ACRES 43.80		FD502 Friendship fire dist	276,100 TO	
	EAST-1256520 NRTH-0822969				
	DEED BOOK 2012 PG-55310				
	FULL MARKET VALUE	317,356			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 180
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				168.-1-11.5	
	N Branch Rd				00000001285
168.-1-11.5	322 Rural vac>10		AG DIST 41720	49,300 49,300 49,300	
Reiss Kenneth G	Friendship 025001	79,100	COUNTY TAXABLE VALUE	29,800	
Shaffer Kenneth Noel	Gl 52	79,100	TOWN TAXABLE VALUE	29,800	
Kris Ross	ACRES 71.90		SCHOOL TAXABLE VALUE	29,800	
63 Wolf Run Rd	EAST-1259710 NRTH-0807607		FD502 Friendship fire dist	79,100 TO	
Cuba, NY 14727	DEED BOOK 1127 PG-132				
	FULL MARKET VALUE	90,920			
MAY BE SUBJECT TO PAYMENT					
UNDER AGDIST LAW TIL 2030					
				168.-1-14.14	
5034	Echoing Pine Rd				00000001412
168.-1-14.14	314 Rural vac<10		COUNTY TAXABLE VALUE	12,100	
Reiss Kenneth G	Friendship 025001	12,100	TOWN TAXABLE VALUE	12,100	
63 Wolf Run Rd	Gl 53-61	12,100	SCHOOL TAXABLE VALUE	12,100	
Cuba, NY 14727	0		FD502 Friendship fire dist	12,100 TO	
	ACRES 5.10				
	EAST-1258544 NRTH-0809051				
	DEED BOOK 2023 PG-43148				
	FULL MARKET VALUE	13,908			
				168.-1-14.61	
7707	N Branch Rd				00000000165
168.-1-14.61	270 Mfg housing		COUNTY TAXABLE VALUE	35,200	
Reiss Kenneth G	Friendship 025001	9,600	TOWN TAXABLE VALUE	35,200	
c/o Jack and Donna Mendolera	Gl 53	35,200	SCHOOL TAXABLE VALUE	35,200	
63 Wolf Run Rd	ACRES 3.10		FD502 Friendship fire dist	35,200 TO	
Cuba, NY 14727	EAST-1258153 NRTH-0810406				
	DEED BOOK 2019 PG-307				
	FULL MARKET VALUE	40,460			
				168.-1-16	
	Off North Br				00000000176
168.-1-16	322 Rural vac>10		COUNTY TAXABLE VALUE	12,300	
Reiss Kenneth G	Cuba/rushford 024801	12,300	TOWN TAXABLE VALUE	12,300	
63 Wolf Run Rd	Gl 61	12,300	SCHOOL TAXABLE VALUE	12,300	
Cuba, NY 14727	ACRES 10.50		FD502 Friendship fire dist	12,300 TO	
	EAST-1256640 NRTH-0809457				
	DEED BOOK 1010 PG-00033				
	FULL MARKET VALUE	14,138			
				168.-1-17.1	
	N Branch Rd				00000000177
168.-1-17.1	260 Seasonal res		AG DIST 41720	49,600 49,600 49,600	
Reiss Kenneth G	Cuba/rushford 024801	90,500	COUNTY TAXABLE VALUE	64,200	
63 Wolf Run Rd	Gl 61	113,800	TOWN TAXABLE VALUE	64,200	
Cuba, NY 14727	ACRES 83.93		SCHOOL TAXABLE VALUE	64,200	
	EAST-1255782 NRTH-0809183		FD502 Friendship fire dist	113,800 TO	
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1111 PG-111				
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	130,805			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 181
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	7955 Branch Rd			168.-1-17.5	00000000181
168.-1-17.5	260 Seasonal res		COUNTY TAXABLE VALUE	18,900	
Reiss Kenneth G	Cuba/rushford 024801	12,400	TOWN TAXABLE VALUE	18,900	
63 Wolf Run Rd	Gl 61	18,900	SCHOOL TAXABLE VALUE	18,900	
Cuba, NY 14727	Land Contract to D Prieur R. Secrist 2015		FD502 Friendship fire dist	18,900 TO	
	ACRES 5.30				
	EAST-1256047 NRTH-0810601				
	DEED BOOK 2017 PG-92268				
	FULL MARKET VALUE	21,724			
	N Branch Rd			169.-1-30	00000000237
169.-1-30	314 Rural vac<10		COUNTY TAXABLE VALUE	3,200	
Reiss Kenneth G	Friendship 025001	3,200	TOWN TAXABLE VALUE	3,200	
63 Wolf Run Rd	Gl 44	3,200	SCHOOL TAXABLE VALUE	3,200	
Cuba, NY 14727	ACRES 0.45		FD502 Friendship fire dist	3,200 TO	
	EAST-1266023 NRTH-0807661				
	DEED BOOK 1113 PG-49				
	FULL MARKET VALUE	3,678			
	Off Cuba Rd			181.-1-3	00000000322
181.-1-3	321 Abandoned ag		AG DIST 41720	46,700 46,700 46,700	
Reiss Kenneth G	Friendship 025001	67,200	COUNTY TAXABLE VALUE	20,500	
63 Wolf Run Rd	Gl 60	67,200	TOWN TAXABLE VALUE	20,500	
Cuba, NY 14727	ACRES 59.40		SCHOOL TAXABLE VALUE	20,500	
	EAST-1257349 NRTH-0806275		FD502 Friendship fire dist	67,200 TO	
MAY BE SUBJECT TO PAYMENT	DEED BOOK 854 PG-00248				
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	77,241			
	Cuba Rd			181.-1-6	00000000325
181.-1-6	321 Abandoned ag		AG DIST 41720	7,200 7,200 7,200	
Reiss Kenneth G	Friendship 025001	11,800	COUNTY TAXABLE VALUE	4,600	
63 Wolf Run Rd	Gl 52	11,800	TOWN TAXABLE VALUE	4,600	
Cuba, NY 14727	ACRES 10.00		SCHOOL TAXABLE VALUE	4,600	
	EAST-1260895 NRTH-0805347		FD502 Friendship fire dist	11,800 TO	
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2023 PG-45635				
UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	13,563			
	North Branch Rd			181.-1-7.75	00000000000
181.-1-7.75	314 Rural vac<10		COUNTY TAXABLE VALUE	8,600	
Reiss Kenneth G	Friendship 025001	8,600	TOWN TAXABLE VALUE	8,600	
63 Wolf Run Rd	ACRES 2.30	8,600	SCHOOL TAXABLE VALUE	8,600	
Cuba, NY 14727	EAST-1262070 NRTH-0807924		FD502 Friendship fire dist	8,600 TO	
	DEED BOOK 2023 PG-38764				
	FULL MARKET VALUE	9,885			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 182
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE / ACCOUNT NO.
				181.-1-7.76
	North Branch			00000000000
181.-1-7.76	314 Rural vac<10		COUNTY TAXABLE VALUE	8,800
Reiss Kenneth G	Friendship 025001	8,800	TOWN TAXABLE VALUE	8,800
63 Wolf Run Rd	ACRES 2.40	8,800	SCHOOL TAXABLE VALUE	8,800
Cuba, NY 14727	EAST-0126371 NRTH-0807941		FD502 Friendship fire dist	8,800 TO
	DEED BOOK 2023 PG-38765			
	FULL MARKET VALUE	10,115		
				181.-1-7.77
	North Branch			00000000000
181.-1-7.77	314 Rural vac<10		COUNTY TAXABLE VALUE	38,100
Reiss Kenneth G	Friendship 025001	12,100	TOWN TAXABLE VALUE	38,100
63 Wolf Run Rd	ACRES 5.10	38,100	SCHOOL TAXABLE VALUE	38,100
Cuba, NY 14727	EAST-1261528 NRTH-0807486		FD502 Friendship fire dist	38,100 TO
	DEED BOOK 2023 PG-38766			
	FULL MARKET VALUE	43,793		
				181.-1-7.78
	North Branch			00000000000
181.-1-7.78	260 Seasonal res		COUNTY TAXABLE VALUE	18,700
Reiss Kenneth G	Friendship 025001	12,000	TOWN TAXABLE VALUE	18,700
63 Wolf Run Rd	ACRES 5.00	18,700	SCHOOL TAXABLE VALUE	18,700
Cuba, NY 14727	EAST-1261972 NRTH-0807518		FD502 Friendship fire dist	18,700 TO
	DEED BOOK 2023 PG-38767			
	FULL MARKET VALUE	21,494		
				181.-1-7.79
	North Branch			00000000000
181.-1-7.79	314 Rural vac<10		COUNTY TAXABLE VALUE	14,000
Reiss Kenneth G	Friendship 025001	12,100	TOWN TAXABLE VALUE	14,000
63 Wolf Run Rd	ACRES 5.10	14,000	SCHOOL TAXABLE VALUE	14,000
Cuba, NY 14727	EAST-1262378 NRTH-0807520		FD502 Friendship fire dist	14,000 TO
	DEED BOOK 2023 PG-38768			
	FULL MARKET VALUE	16,092		
				181.-1-7.80
	North Branch			00000000000
181.-1-7.80	260 Seasonal res		COUNTY TAXABLE VALUE	20,700
Reiss Kenneth G	Friendship 025001	12,800	TOWN TAXABLE VALUE	20,700
63 Wolf Run Rd	ACRES 5.60	20,700	SCHOOL TAXABLE VALUE	20,700
Cuba, NY 14727	EAST-1261672 NRTH-0807064		FD502 Friendship fire dist	20,700 TO
	DEED BOOK 2023 PG-38772			
	FULL MARKET VALUE	23,793		
				181.-1-7.81
	North Branch			00000000000
181.-1-7.81	260 Seasonal res		COUNTY TAXABLE VALUE	23,000
Reiss Kenneth G	Friendship 025001	11,600	TOWN TAXABLE VALUE	23,000
63 Wolf Run Rd	ACRES 4.70	23,000	SCHOOL TAXABLE VALUE	23,000
Cuba, NY 14727	EAST-1262214 NRTH-8070775		FD502 Friendship fire dist	23,000 TO
	DEED BOOK 2023 PG-38773			
	FULL MARKET VALUE	26,437		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 183
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 181.-1-7.82 **********						
	North Branch					00000000000
181.-1-7.82	314 Rural vac<10		COUNTY TAXABLE VALUE	12,000		
Reiss Kenneth G	Friendship 025001	12,000	TOWN TAXABLE VALUE	12,000		
63 Wolf Run Rd	ACRES 5.00	12,000	SCHOOL TAXABLE VALUE	12,000		
Cuba, NY 14727	EAST-1262219 NRTH-0806760		FD502 Friendship fire dist	12,000 TO		
	DEED BOOK 2023 PG-38774					
	FULL MARKET VALUE	13,793				
********** 181.-1-12.3 **********						
	County Rd 20					00000000344
181.-1-12.3	314 Rural vac<10		AG DIST 41720	5,300	5,300	5,300
Reiss Kenneth G	Friendship 025001	7,200	COUNTY TAXABLE VALUE	1,900		
Shaffer Kenneth Noe	Gl 59	7,200	TOWN TAXABLE VALUE	1,900		
63 Wolf Run Rd	ACRES 5.90		SCHOOL TAXABLE VALUE	1,900		
Cuba, NY 14727	EAST-1258320 NRTH-0803837		FD502 Friendship fire dist	7,200 TO		
	DEED BOOK 1055 PG-279					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	8,276				
UNDER AGDIST LAW TIL 2030						
********** 182.-1-1.213 **********						
	Castle Garden					00000000000
182.-1-1.213	314 Rural vac<10		COUNTY TAXABLE VALUE	4,300		
Reiss Kenneth G	Friendship 025001	4,300	TOWN TAXABLE VALUE	4,300		
63 Wolf Run Rd	ACRES 3.40	4,300	SCHOOL TAXABLE VALUE	4,300		
Cuba, NY 14727	EAST-1265751 NRTH-0804139		FD502 Friendship fire dist	4,300 TO		
	DEED BOOK 2023 PG-38264					
	FULL MARKET VALUE	4,943				
********** 182.-1-2.4 **********						
	North Branch					00000000000
182.-1-2.4	312 Vac w/imprv		COUNTY TAXABLE VALUE	17,300		
Reiss Kenneth G	Friendship 025001	12,000	TOWN TAXABLE VALUE	17,300		
63 Wolf Run Rd	ACRES 5.00	17,300	SCHOOL TAXABLE VALUE	17,300		
Cuba, NY 14727	EAST-1263204 NRTH-0807155		FD502 Friendship fire dist	17,300 TO		
	DEED BOOK 2023 PG-38770					
	FULL MARKET VALUE	19,885				
********** 182.-1-5 **********						
	N Branch Rd					00000000362
182.-1-5	323 Vacant rural		AG DIST 41730	19,600	19,600	19,600
Reiss Kenneth G	Friendship 025001	27,000	COUNTY TAXABLE VALUE	7,400		
62 Wolf Run Rd	Gl 36,44	27,000	TOWN TAXABLE VALUE	7,400		
Cuba, NY 14727	ACRES 16.72		SCHOOL TAXABLE VALUE	7,400		
	EAST-1266377 NRTH-0806243		FD502 Friendship fire dist	27,000 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1112 PG-21					
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	31,034				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 184
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE	ACCOUNT NO.
********** 182.-1-40.21 **********							
	County Rd 20						00000001421
182.-1-40.21	312 Vac w/imprv		AG DIST 41730	4,900	4,900	4,900	
Reiss Kenneth G	Friendship 025001	15,000	COUNTY TAXABLE VALUE	15,700			
63 Wolf Run	Gl 43	20,600	TOWN TAXABLE VALUE	15,700			
Cuba, NY 14727	ACRES 7.60		SCHOOL TAXABLE VALUE	15,700			
	EAST-1263980 NRTH-0802437		FD502 Friendship fire dist	20,600 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 1803 PG-79						
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	23,678					
********** 196.-1-29.1 **********							
	4260 Moss Brook Rd						00000001225
196.-1-29.1	280 Res Multiple		COUNTY TAXABLE VALUE	178,300			
Reiss Kenneth G	Friendship 025001	55,400	TOWN TAXABLE VALUE	178,300			
63 Wolf Run Rd	Gl 18 Reed #14 parcel 5	178,300	SCHOOL TAXABLE VALUE	178,300			
Cuba, NY 14727	Brown #15 parcel 9 crowel		FD502 Friendship fire dist	178,300 TO			
	William Horton/CletusFlei						
	ACRES 42.65						
	EAST-1277510 NRTH-0797437						
	DEED BOOK 954 PG-00001						
	FULL MARKET VALUE	204,943					
********** 182.7-1-41 **********							
	39 Queen Ann St						00000000483
182.7-1-41	311 Res vac land		COUNTY TAXABLE VALUE	4,200			
Renford Darren	Friendship 025001	4,200	TOWN TAXABLE VALUE	4,200			
95 Mapleridge Ave	Gl 36	4,200	SCHOOL TAXABLE VALUE	4,200			
Buffalo, NY 14215	ACRES 0.44		FD502 Friendship fire dist	4,200 TO			
	EAST-1268776 NRTH-0806413		LD501 Friendship light	4,200 TO			
	DEED BOOK 2022 PG-32789		RD501 Friendship refuse	4,200 TO			
	FULL MARKET VALUE	4,828	SW501 Friendship sidewalk	4,200 TO			
********** 194.-1-6.1 **********							
	4516 Steenrod Rd						00000001032
194.-1-6.1	260 Seasonal res		COUNTY TAXABLE VALUE	59,900			
Retzaff Gary A	Friendship 025001	29,800	TOWN TAXABLE VALUE	59,900			
6201 Baer Rd	Gl 50	59,900	SCHOOL TAXABLE VALUE	59,900			
Sanborn, NY 14132	ACRES 22.90		FD502 Friendship fire dist	59,900 TO			
	EAST-1262031 NRTH-0799701						
	DEED BOOK 1336 PG-157						
	FULL MARKET VALUE	68,851					
********** 195.-1-52.2 **********							
	4153 County Rd 1						00000001128
195.-1-52.2	210 1 Family Res		ENH STAR 41834	0	0	65,200	
Reynolds Garry L	Friendship 025001	4,300	COUNTY TAXABLE VALUE	65,200			
4153 County Rd 1	ACRES 0.61	65,200	TOWN TAXABLE VALUE	65,200			
Friendship, NY 14739	EAST-1266548 NRTH-0794463		SCHOOL TAXABLE VALUE	0			
	DEED BOOK 2025 PG-55976		FD502 Friendship fire dist	65,200 TO			
	FULL MARKET VALUE	74,943					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 185
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.19-1-16.2	Pennsylvania Ave				00000001450
182.19-1-16.2	314 Rural vac<10		COUNTY TAXABLE VALUE	2,800	
RG&E	Friendship 025001	2,800	TOWN TAXABLE VALUE	2,800	
Avangrid Management Company	ACRES 0.40 BANKZ000019	2,800	SCHOOL TAXABLE VALUE	2,800	
Local Tax	EAST-1266442 NRTH-0800153		FD502 Friendship fire dist	2,800 TO	
1 City Center Fl 5	DEED BOOK 2014 PG-68038				
Portland, ME 04101	FULL MARKET VALUE	3,218			
194.-1-8.2	4319 Steenrod Rd				00000001036
194.-1-8.2	260 Seasonal res		COUNTY TAXABLE VALUE	42,700	
Rice Peter J	Friendship 025001	14,200	TOWN TAXABLE VALUE	42,700	
3488 Worth Cir	Gl 50	42,700	SCHOOL TAXABLE VALUE	42,700	
The Village, FL 32162	ACRES 6.90		FD502 Friendship fire dist	42,700 TO	
	EAST-1258860 NRTH-0797917				
	DEED BOOK 1257 PG-173				
	FULL MARKET VALUE	49,080			
194.-1-7	4482 Steenrod Rd				00000001034
194.-1-7	260 Seasonal res		COUNTY TAXABLE VALUE	67,000	
Richard Baer Living Trust	Friendship 025001	45,200	TOWN TAXABLE VALUE	67,000	
Baer John	42 50	67,000	SCHOOL TAXABLE VALUE	67,000	
4385 W Carleton	ACRES 37.40		FD502 Friendship fire dist	67,000 TO	
newburg, MI 48117	EAST-1262041 NRTH-0799016				
	DEED BOOK 2024 PG-49792				
	FULL MARKET VALUE	77,011			
194.-1-16	4490 Ruckles Rd				00000001047
194.-1-16	210 1 Family Res		ENH STAR 41834	0 0	83,190
Richards Mark C	Friendship 025001	57,900	COUNTY TAXABLE VALUE	166,300	
Richards Devonna M	Gl 58	166,300	TOWN TAXABLE VALUE	166,300	
4490 Ruckels Rd	ACRES 50.10		SCHOOL TAXABLE VALUE	83,110	
Friendship, NY 14739	EAST-1257704 NRTH-0799567		FD502 Friendship fire dist	166,300 TO	
	DEED BOOK 1132 PG-163				
	FULL MARKET VALUE	191,149			
168.-1-8.22	7446 N Branch Rd				00000000151
168.-1-8.22	270 Mfg housing		ENH STAR 41834	0 0	37,600
Riehle Lawrence	Friendship 025001	11,700	COUNTY TAXABLE VALUE	37,600	
Riehle Shirley	Gl 45	37,600	TOWN TAXABLE VALUE	37,600	
7446 N Branch Rd	ACRES 4.78		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1263240 NRTH-0809017		FD502 Friendship fire dist	37,600 TO	
	DEED BOOK 965 PG-00292				
	FULL MARKET VALUE	43,218			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 186
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	N Branch Rd			168.-1-8.211	00000000150
168.-1-8.211	314 Rural vac<10		COUNTY TAXABLE VALUE	11,600	
Riehle Lawrence M	Friendship 025001	11,600	TOWN TAXABLE VALUE	11,600	
Riehle Shirley A	Gl 45 & 53	11,600	SCHOOL TAXABLE VALUE	11,600	
7446 N Branch Rd	ACRES 4.70		FD502 Friendship fire dist	11,600 TO	
Friendship, NY 14739	EAST-1262720 NRTH-0810357				
	DEED BOOK 2024 PG-51171				
	FULL MARKET VALUE	13,333			
	124 S Main St			182.15-1-58	00000000869
182.15-1-58	450 Retail srvce		COUNTY TAXABLE VALUE	34,100	
Rifenburg Nathan V	Friendship 025001	2,500	TOWN TAXABLE VALUE	34,100	
Rifenburg Alyssa A	Gl 35	34,100	SCHOOL TAXABLE VALUE	34,100	
124 S Main St	ACRES 0.26 BANK HAMLIN		FD502 Friendship fire dist	34,100 TO	
Friendship, NY 14739	EAST-1267091 NRTH-0802872		LD501 Friendship light	34,100 TO	
	DEED BOOK 2023 PG-43926		RD501 Friendship refuse	34,100 TO	
	FULL MARKET VALUE	39,195	SW501 Friendship sidewalk	34,100 TO	
	5268 Maple Grove Rd			169.-1-6.131	00000000204
169.-1-6.131	240 Rural res		COUNTY TAXABLE VALUE	159,700	
Ring Emily C	Friendship 025001	83,400	TOWN TAXABLE VALUE	159,700	
Ring Thomas	Gl 38	159,700	SCHOOL TAXABLE VALUE	159,700	
5268 Maple Grove Rd	ACRES 76.39		FD502 Friendship fire dist	159,700 TO	
Friendship, NY 14739	EAST-1270425 NRTH-0814428				
	DEED BOOK 2022 PG-28970				
	FULL MARKET VALUE	183,563			
	6 Pennsylvania Ave			182.15-1-19	00000000830
182.15-1-19	210 1 Family Res		COUNTY TAXABLE VALUE	80,000	
Ripple Dolores	Friendship 025001	7,700	TOWN TAXABLE VALUE	80,000	
6 Pennsylvania Ave	Gl 35	80,000	SCHOOL TAXABLE VALUE	80,000	
Friendship, NY 14739	ACRES 0.70		FD502 Friendship fire dist	80,000 TO	
	EAST-1266923 NRTH-0802568		LD501 Friendship light	80,000 TO	
	FULL MARKET VALUE	91,954	RD501 Friendship refuse	80,000 TO	
			SW501 Friendship sidewalk	80,000 TO	
	4143 Fifth Ave/nile			195.-1-54	00000001133
195.-1-54	210 1 Family Res		ENH STAR 41834	0 0	83,190
Ripple Gary	Friendship 025001	10,000	COUNTY TAXABLE VALUE	89,000	
Ripple Lorna	Gl 41	89,000	TOWN TAXABLE VALUE	89,000	
4183 Co. Rd 1	ACRES 1.40		SCHOOL TAXABLE VALUE	5,810	
Friendship, NY 14739	EAST-1266462 NRTH-0794879		FD502 Friendship fire dist	89,000 TO	
	DEED BOOK 993 PG-00281				
	FULL MARKET VALUE	102,299			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 187
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-52.11	4183 Pennsylvania Ave				00000001130
195.-1-52.11	430 Mtor veh srv		COUNTY TAXABLE VALUE	120,700	
Ripple Gary T	Friendship 025001	12,100	TOWN TAXABLE VALUE	120,700	
Ripple Lorna	Gl 41	120,700	SCHOOL TAXABLE VALUE	120,700	
4183 Penn Ave	ACRES 5.09		FD502 Friendship fire dist	120,700 TO	
Friendship, NY 14739	EAST-1266316 NRTH-0794688				
	DEED BOOK 855 PG-00219				
	FULL MARKET VALUE	138,736			
195.-1-49.1	4172 State Route 275				00000001124
195.-1-49.1	311 Res vac land		COUNTY TAXABLE VALUE	5,300	
Ripple Matthew T	Friendship 025001	5,300	TOWN TAXABLE VALUE	5,300	
4191 County Road 1	Gl 33	5,300	SCHOOL TAXABLE VALUE	5,300	
Friendship, NY 14739	ACRES 1.10		FD502 Friendship fire dist	5,300 TO	
	EAST-1266820 NRTH-0794767				
	DEED BOOK 2016 PG-82888				
	FULL MARKET VALUE	6,092			
195.-1-53.1	County Rd 1				00000001131
195.-1-53.1	240 Rural res		COUNTY TAXABLE VALUE	77,600	
Ripple Matthew T	Friendship 025001	14,500	TOWN TAXABLE VALUE	77,600	
4191 County Road 1	Gl 41	77,600	SCHOOL TAXABLE VALUE	77,600	
Friendship, NY 14739	ACRES 6.70		FD502 Friendship fire dist	77,600 TO	
	EAST-1265949 NRTH-0795194				
	DEED BOOK 2016 PG-82888				
	FULL MARKET VALUE	89,195			
195.-1-55	4191 W County Road 1				00000001134
195.-1-55	210 1 Family Res		STAR B 41854	0	0 28,200
Ripple Matthew T	Friendship 025001	1,400	COUNTY TAXABLE VALUE	58,100	
4191 County Road 1	Gl 41	58,100	TOWN TAXABLE VALUE	58,100	
Friendship, NY 14739	Inc 195.-1-56/195.-1-49.1		SCHOOL TAXABLE VALUE	29,900	
	Inc 195.-1-53.1		FD502 Friendship fire dist	58,100 TO	
	ACRES 0.29				
	EAST-1275070 NRTH-0798327				
	DEED BOOK 2016 PG-82888				
	FULL MARKET VALUE	66,782			
195.-1-56	4191 County Rd 1				00000001135
195.-1-56	314 Rural vac<10		COUNTY TAXABLE VALUE	1,100	
Ripple Matthew T	Friendship 025001	1,100	TOWN TAXABLE VALUE	1,100	
4191 County Road 1	Gl 41	1,100	SCHOOL TAXABLE VALUE	1,100	
Friendship, NY 14739	ACRES 0.89		FD502 Friendship fire dist	1,100 TO	
	EAST-1266450 NRTH-0795160				
	DEED BOOK 2016 PG-82888				
	FULL MARKET VALUE	1,264			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 188
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
156.-1-26	5634 Pigtail Rd					ACCOUNT NO. 00000000092
156.-1-26	240 Rural res		AG DIST 41730	10,900	10,900	10,900
Ritchie Noel	Friendship 025001	74,100	ENH STAR 41834	0	0	83,190
Ritchie W. Scott	Gl 40	179,200	COUNTY TAXABLE VALUE	168,300		
5634 Pigtail Rd	ACRES 112.00		TOWN TAXABLE VALUE	168,300		
Friendship, NY 14739	EAST-1269160 NRTH-0820197		SCHOOL TAXABLE VALUE	85,110		
	DEED BOOK 2022 PG-27375		FD502 Friendship fire dist	179,200 TO		
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	205,977				
182.12-1-17	20 E Water St					ACCOUNT NO. 00000000658
182.12-1-17	210 1 Family Res		STAR B 41854	0	0	28,200
Ritter Colleen S	Friendship 025001	4,800	COUNTY TAXABLE VALUE	69,500		
20 E Water St	Gl 28	69,500	TOWN TAXABLE VALUE	69,500		
Friendship, NY 14739	Land Conract Colleen Hurr		SCHOOL TAXABLE VALUE	41,300		
	ACRES 0.50		FD502 Friendship fire dist	69,500 TO		
	EAST-1271376 NRTH-0804761		LD501 Friendship light	69,500 TO		
	DEED BOOK 2009 PG-39835		RD501 Friendship refuse	69,500 TO		
	FULL MARKET VALUE	79,885	SW501 Friendship sidewalk	69,500 TO		
195.-1-5.1	W Moss Brook Rd					ACCOUNT NO. 00000001066
195.-1-5.1	321 Abandoned ag		COUNTY TAXABLE VALUE	39,700		
Ritter George	Friendship 025001	39,700	TOWN TAXABLE VALUE	39,700		
Ritter Dessie	26-27	39,700	SCHOOL TAXABLE VALUE	39,700		
4463 Moss Brook Rd	ACRES 31.90		FD502 Friendship fire dist	39,700 TO		
Friendship, NY 14739	EAST-1272160 NRTH-0799647					
	DEED BOOK 2018 PG-98197					
	FULL MARKET VALUE	45,632				
195.-1-5.21	4463 Moss Brook Rd					ACCOUNT NO. 00000001068
195.-1-5.21	210 1 Family Res		STAR B 41854	0	0	28,200
Ritter George Jr	Friendship 025001	8,500	COUNTY TAXABLE VALUE	43,500		
Ritter Dessie	Gl 26	43,500	TOWN TAXABLE VALUE	43,500		
4463 Moss Brook Rd	ACRES 2.20		SCHOOL TAXABLE VALUE	15,300		
Friendship, NY 14739	EAST-1273344 NRTH-0799465		FD502 Friendship fire dist	43,500 TO		
	DEED BOOK 1052 PG-113					
	FULL MARKET VALUE	50,000				

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-79	
	9 Stevens Ave				00000000796
182.12-2-79	210 1 Family Res		ENH STAR 41834	0 0 62,800	
Ritter Stephen	Friendship 025001	2,400	COUNTY TAXABLE VALUE	62,800	
Ritter Sharon	Gl 28	62,800	TOWN TAXABLE VALUE	62,800	
9 Stevens Ave	ACRES 0.25 BANK CORELG		SCHOOL TAXABLE VALUE	0	
PO Box 56	EAST-1270769 NRTH-0804445		FD502 Friendship fire dist	62,800 TO	
Friendship, NY 14739	DEED BOOK 1183 PG-279		LD501 Friendship light	62,800 TO	
	FULL MARKET VALUE	72,184	RD501 Friendship refuse	62,800 TO	
			SW501 Friendship sidewalk	62,800 TO	
				182.7-1-40	
	41 Queen Ann St				00000000482
182.7-1-40	210 1 Family Res		COUNTY TAXABLE VALUE	61,200	
Rivera Lucy	Friendship 025001	10,500	TOWN TAXABLE VALUE	61,200	
41 Queen Ann St	Gl 36	61,200	SCHOOL TAXABLE VALUE	61,200	
Friendship, NY 14739	ACRES 1.80		FD502 Friendship fire dist	61,200 TO	
	EAST-1268775 NRTH-0806624		LD501 Friendship light	61,200 TO	
PRIOR OWNER ON 3/01/2026	DEED BOOK 2026 PG-65668		RD501 Friendship refuse	61,200 TO	
Vogel Liza	FULL MARKET VALUE	70,345	SW501 Friendship sidewalk	61,200 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
				196.-1-1	
	4372 Moss Brook Rd				00000001181
196.-1-1	240 Rural res		ENH STAR 41834	0 0 83,190	
Rix Michael D	Friendship 025001	111,600	COUNTY TAXABLE VALUE	194,400	
Rix Cassandra K	Gl 19	194,400	TOWN TAXABLE VALUE	194,400	
Foster, Pam	Inc 195.-1-7 (7.00Ac)		SCHOOL TAXABLE VALUE	111,210	
4372 Moss Brook Rd	Inc 195-1-6.12 Life useF		FD502 Friendship fire dist	194,400 TO	
Friendship, NY 14739	ACRES 106.70				
	EAST-1276051 NRTH-0799369				
	DEED BOOK 2012 PG-55970				
	FULL MARKET VALUE	223,448			
				182.7-1-24	
	12 Linwood Ave				00000000465
182.7-1-24	210 1 Family Res		COUNTY TAXABLE VALUE	56,300	
Robbins Randall	Friendship 025001	4,800	TOWN TAXABLE VALUE	56,300	
Seeley Tracey	Gl 36	56,300	SCHOOL TAXABLE VALUE	56,300	
12 Linwood Ave	ACRES 0.50		FD502 Friendship fire dist	56,300 TO	
Friendship, NY 14739	EAST-1268023 NRTH-0805467		LD501 Friendship light	56,300 TO	
	DEED BOOK 1174 PG-143		RD501 Friendship refuse	56,300 TO	
	FULL MARKET VALUE	64,713	SW501 Friendship sidewalk	56,300 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 190
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-57.11	
	13 E Pennsylvania Ave				00000000868
182.15-1-57.11	210 1 Family Res		COUNTY TAXABLE VALUE	73,200	
Roberts Joshua Todd	Friendship 025001	12,800	TOWN TAXABLE VALUE	73,200	
13 Pennsylvania Ave	Gl 35	73,200	SCHOOL TAXABLE VALUE	73,200	
Friendship, NY 14739	Inc 182.-1-70 (2.30Ac)		FD502 Friendship fire dist	73,200 TO	
	ACRES 3.60		LD501 Friendship light	73,200 TO	
	EAST-1267248 NRTH-0802257		RD501 Friendship refuse	73,200 TO	
	DEED BOOK 2017 PG-90020		SW501 Friendship sidewalk	73,200 TO	
	FULL MARKET VALUE	84,138			
				195.-1-48.3	
	4272 State Rte 275				00000001481
195.-1-48.3	322 Rural vac>10		COUNTY TAXABLE VALUE	25,800	
Roberts Kurt E	Friendship 025001	25,800	TOWN TAXABLE VALUE	25,800	
Roberts Alex K	ACRES 24.00	25,800	SCHOOL TAXABLE VALUE	25,800	
4272 State Rte 275	EAST-1267954 NRTH-0795695		FD502 Friendship fire dist	25,800 TO	
Friendship, NY 14739	DEED BOOK 2018 PG-95669				
	FULL MARKET VALUE	29,655			
				195.-1-48.4	
	4240 State Route 275				00000001509
195.-1-48.4	311 Res vac land		COUNTY TAXABLE VALUE	8,700	
Roberts Kurt E	Friendship 025001	8,700	TOWN TAXABLE VALUE	8,700	
Roberts Cynthia V	ACRES 7.20	8,700	SCHOOL TAXABLE VALUE	8,700	
4172 State Route 275	EAST-1267472 NRTH-0795483		FD502 Friendship fire dist	8,700 TO	
Friendship, NY 14739	DEED BOOK 2020 PG-6240				
	FULL MARKET VALUE	10,000			
				195.-1-49.2	
	4172 State Route 275				00000001347
195.-1-49.2	240 Rural res		STAR B 41854	0 0	28,200
Roberts Kurt E	Friendship 025001	46,100	COUNTY TAXABLE VALUE	101,600	
Roberts Cynthia V	Gl 33	101,600	TOWN TAXABLE VALUE	101,600	
4272 275 Rte	ACRES 38.30		SCHOOL TAXABLE VALUE	73,400	
Friendship, NY 14739	EAST-1267970 NRTH-0794807		FD502 Friendship fire dist	101,600 TO	
	DEED BOOK 1321 PG-147				
	FULL MARKET VALUE	116,782			
				168.-1-14.511	
	5065 Echoing Pine Rd				00000000168
168.-1-14.511	314 Rural vac<10		COUNTY TAXABLE VALUE	13,700	
Robinson Allison	Friendship 025001	13,700	TOWN TAXABLE VALUE	13,700	
PO Box 354	Gl 60	13,700	SCHOOL TAXABLE VALUE	13,700	
Belfast, NY 14711	ACRES 6.40		FD502 Friendship fire dist	13,700 TO	
	EAST-1258293 NRTH-0809305				
	DEED BOOK 2022 PG-32792				
	FULL MARKET VALUE	15,747			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 191
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
156.-1-28.1	5770 County Rd 17				00000000096
156.-1-28.1	240 Rural res		COUNTY TAXABLE VALUE	75,100	
Robinson Cattle Company	Friendship 025001	22,900	TOWN TAXABLE VALUE	75,100	
5383 Little Rd	Gl 40	75,100	SCHOOL TAXABLE VALUE	75,100	
Cuba, NY 14727	ACRES 15.10		FD502 Friendship fire dist	75,100 TO	
	EAST-1266700 NRTH-0820197				
	DEED BOOK 2026 PG-64932				
	FULL MARKET VALUE	86,322			
195.-1-63	State Route 275				00000000000
195.-1-63	330 Vacant comm		COUNTY TAXABLE VALUE	7,000	
Rochester Gas & Elec Corp	Friendship 025001	7,000	TOWN TAXABLE VALUE	7,000	
1 City Center 5th Floor	ACRES 1.03 BANKZ000019	7,000	SCHOOL TAXABLE VALUE	7,000	
Portland, ME 04101	EAST-0061830 NRTH-0079999		FD502 Friendship fire dist	7,000 TO	
	FULL MARKET VALUE	8,046			
169.-1-6.2	5257 Maple Grove Rd				00000000201
169.-1-6.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	13,200	
Rodney Beverly	Friendship 025001	12,400	TOWN TAXABLE VALUE	13,200	
428 Old Grade Rd	Gl30	13,200	SCHOOL TAXABLE VALUE	13,200	
Wind Gap, PA 18091	ACRES 5.30		FD502 Friendship fire dist	13,200 TO	
	EAST-1270177 NRTH-0812346				
	DEED BOOK 2023 PG-42966				
	FULL MARKET VALUE	15,172			
155.-1-23	E Springbrook Rd				00000000024
155.-1-23	322 Rural vac>10		COUNTY TAXABLE VALUE	30,300	
Roeder et al Laura	Friendship 025001	30,300	TOWN TAXABLE VALUE	30,300	
9 Evergreen Dr	Gl 55	30,300	SCHOOL TAXABLE VALUE	30,300	
Tonawanda, NY 14150	Camper/pond		FD502 Friendship fire dist	30,300 TO	
	ACRES 22.50				
	EAST-1259400 NRTH-0819597				
	DEED BOOK 2014 PG-70113				
	FULL MARKET VALUE	34,828			
182.19-1-1	18 Pennsylvania Ave				00000000920
182.19-1-1	210 1 Family Res		COUNTY TAXABLE VALUE	75,500	
Roeske Jennifer L	Friendship 025001	10,100	TOWN TAXABLE VALUE	75,500	
18 Pennsylvania Ave	Gl 35	75,500	SCHOOL TAXABLE VALUE	75,500	
Friendship, NY 14739	ACRES 1.50 BANKLERETA2		FD502 Friendship fire dist	75,500 TO	
	EAST-1266778 NRTH-0801966		LD501 Friendship light	75,500 TO	
	DEED BOOK 2023 PG-42321		RD501 Friendship refuse	75,500 TO	
	FULL MARKET VALUE	86,782	SW501 Friendship sidewalk	75,500 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 192
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.14-1-6.2	7259 County Rd 20				00000001502
Romar WNY Properties Inc	452 Nbh shop ctr Friendship 025001	10,300	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	417,400 417,400	
5152 Rockledge Dr	ACRES 1.60	417,400	SCHOOL TAXABLE VALUE	417,400	
Clarence, NY 14031	EAST-1266440 NRTH-0802594 DEED BOOK 2019 PG-5046 FULL MARKET VALUE	479,770	FD502 Friendship fire dist	417,400 TO	
169.-1-4.43	White Creek				
169.-1-4.43	311 Res vac land		COUNTY TAXABLE VALUE	11,900	
Romero Elvin	Friendship 025001	11,900	TOWN TAXABLE VALUE	11,900	
Romero Bianca	ACRES 4.90	11,900	SCHOOL TAXABLE VALUE	11,900	
37 E Washingotn St	EAST-1268174 NRTH-0815221		FD502 Friendship fire dist	11,900 TO	
Hornell, NY 14843	DEED BOOK 2025 PG-62802 FULL MARKET VALUE	13,678			
182.12-2-28	17 E Water St				00000000744
182.12-2-28	210 1 Family Res		COUNTY TAXABLE VALUE	96,600	
Romero Lydia J	Friendship 025001	2,400	TOWN TAXABLE VALUE	96,600	
Romero Ian M	Gl 28	96,600	SCHOOL TAXABLE VALUE	96,600	
17 E Water St	ACRES 0.25		FD502 Friendship fire dist	96,600 TO	
Friendship, NY 14739	EAST-1271118 NRTH-0804814		LD501 Friendship light	96,600 TO	
	DEED BOOK 2023 PG-40772		RD501 Friendship refuse	96,600 TO	
	FULL MARKET VALUE	111,034	SW501 Friendship sidewalk	96,600 TO	
182.11-1-47	15 Factory St				00000000571
182.11-1-47	210 1 Family Res		ENH STAR 41834	0 0 81,000	
Romesburg Mary M	Friendship 025001	5,700	COUNTY TAXABLE VALUE	81,000	
15 Factory St	Gl 36	81,000	TOWN TAXABLE VALUE	81,000	
Friendship, NY 14739	ACRES 0.60		SCHOOL TAXABLE VALUE	0	
	EAST-1268399 NRTH-0804166		FD502 Friendship fire dist	81,000 TO	
	DEED BOOK 1592 PG-221		LD501 Friendship light	81,000 TO	
	FULL MARKET VALUE	93,103	RD501 Friendship refuse	81,000 TO	
			SW501 Friendship sidewalk	81,000 TO	
182.16-1-43.1	38 Sunnyside St				00000000911
182.16-1-43.1	210 1 Family Res		COUNTY TAXABLE VALUE	66,500	
Root Kenneth	Friendship 025001	2,500	TOWN TAXABLE VALUE	66,500	
1711 Morton League Rd	Gl 35	66,500	SCHOOL TAXABLE VALUE	66,500	
Richmond, TX 77406	ACRES 0.26		FD502 Friendship fire dist	66,500 TO	
	EAST-1270301 NRTH-0803499		LD501 Friendship light	66,500 TO	
	DEED BOOK 2022 PG-21047		RD501 Friendship refuse	66,500 TO	
	FULL MARKET VALUE	76,437	SW501 Friendship sidewalk	66,500 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 193
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
				182.11-2-31		
	11 Elmwood Ave					00000000605
182.11-2-31	210 1 Family Res		ENH STAR 41834	0	0	66,100
Rosegart Lawrence J	Friendship 025001	4,600	COUNTY TAXABLE VALUE	66,100		
Rosegart Madeline	Gl 36	66,100	TOWN TAXABLE VALUE	66,100		
11 Elmwood Ave	ACRES 0.48 BANK CORELG		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1268894 NRTH-0804516		FD502 Friendship fire dist	66,100 TO		
	DEED BOOK 1145 PG-131		LD501 Friendship light	66,100 TO		
	FULL MARKET VALUE	75,977	RD501 Friendship refuse	66,100 TO		
			SW501 Friendship sidewalk	66,100 TO		
				195.-1-10.13		
	4355 Blouvet Rd					00000001456
195.-1-10.13	312 Vac w/imprv		COUNTY TAXABLE VALUE	9,600		
Roshon Ronald E	Friendship 025001	9,600	TOWN TAXABLE VALUE	9,600		
Roshon Cynthia L	ACRES 3.10	9,600	SCHOOL TAXABLE VALUE	9,600		
150 W Girard	EAST-1273708 NRTH-0797389		FD502 Friendship fire dist	9,600 TO		
Atlas/Mt. Carmel, PA 17851	DEED BOOK 2022 PG-20578					
	FULL MARKET VALUE	11,034				
				156.-1-11.8		
	Pigtail Rd					00000000062
156.-1-11.8	260 Seasonal res		COUNTY TAXABLE VALUE	33,000		
Royer Michael	Friendship 025001	24,900	TOWN TAXABLE VALUE	33,000		
Royer Paula	Gl 31	33,000	SCHOOL TAXABLE VALUE	33,000		
40 First St	ACRES 17.10		FD502 Friendship fire dist	33,000 TO		
Milton, PA 17847	EAST-1272251 NRTH-0817250					
	DEED BOOK 2013 PG-63748					
	FULL MARKET VALUE	37,931				
				182.7-1-15		
	3 N Sawyer Ave					00000000457
182.7-1-15	312 Vac w/imprv		COUNTY TAXABLE VALUE	15,200		
Russell Ervin	Friendship 025001	1,900	TOWN TAXABLE VALUE	15,200		
Russell Michelle	Gl 36	15,200	SCHOOL TAXABLE VALUE	15,200		
5861 Botsford Hollow Rd	ACRES 0.20		FD502 Friendship fire dist	15,200 TO		
Fillmore, NY 14735	EAST-1269395 NRTH-0805540		LD501 Friendship light	15,200 TO		
	DEED BOOK 2016 PG-84524		RD501 Friendship refuse	15,200 TO		
	FULL MARKET VALUE	17,471	SW501 Friendship sidewalk	15,200 TO		
			US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		
				182.7-1-18		
	11 E North St					00000000460
182.7-1-18	270 Mfg housing		COUNTY TAXABLE VALUE	23,800		
Russell Ervin C	Friendship 025001	4,800	TOWN TAXABLE VALUE	23,800		
5861 Botsford Hollow Rd	Gl 36	23,800	SCHOOL TAXABLE VALUE	23,800		
Fillmore, NY 14735	ACRES 0.50		FD502 Friendship fire dist	23,800 TO		
	EAST-1269310 NRTH-0805682		LD501 Friendship light	23,800 TO		
	DEED BOOK 2014 PG-71375		RD501 Friendship refuse	23,800 TO		
	FULL MARKET VALUE	27,356	SW501 Friendship sidewalk	23,800 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 194
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	8 Linwood Ave			182.11-1-4	00000000528
182.11-1-4	210 1 Family Res		COUNTY TAXABLE VALUE	20,100	
Ruxton Charis L	Friendship 025001	5,600	TOWN TAXABLE VALUE	20,100	
Ruxton Brian	Gl 36	20,100	SCHOOL TAXABLE VALUE	20,100	
27 Maple Ave	ACRES 0.59		FD502 Friendship fire dist	20,100 TO	
Friendship, NY 14739	EAST-1267977 NRTH-0805264		LD501 Friendship light	20,100 TO	
	DEED BOOK 2022 PG-32796		RD501 Friendship refuse	20,100 TO	
	FULL MARKET VALUE	23,103	SW501 Friendship sidewalk	20,100 TO	
			US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
	Springbrook Rd			155.-1-19	00000000020
155.-1-19	314 Rural vac<10		COUNTY TAXABLE VALUE	12,100	
Rydzynski Dennis W	Friendship 025001	12,100	TOWN TAXABLE VALUE	12,100	
Rydzynski Dennis W Jr	Gl 64	12,100	SCHOOL TAXABLE VALUE	12,100	
39 Charlescrest Ct	1/2 Int Each		FD502 Friendship fire dist	12,100 TO	
West Seneca, NY 14224	ACRES 5.10				
	EAST-1258144 NRTH-0821303				
	DEED BOOK 2024 PG-48082				
	FULL MARKET VALUE	13,908			
	18 W Elmwood Ave			182.11-1-18	00000000542
182.11-1-18	215 1 Fam Res w/		VET COM CT 41131	9,400 9,400	0
S&C Harris Family Trust 1	Friendship 025001	2,700	VET COM S 41134	0 0	22,300
Harris, Brent A Trustee	Gl 36	89,200	STAR B 41854	0 0	28,200
18 Elmwood Ave	Life use S& C Harris		COUNTY TAXABLE VALUE	79,800	
Friendship, NY 14739	ACRES 0.28		TOWN TAXABLE VALUE	79,800	
	EAST-1268562 NRTH-0804618		SCHOOL TAXABLE VALUE	38,700	
	DEED BOOK 2018 PG-95462		FD502 Friendship fire dist	89,200 TO	
	FULL MARKET VALUE	102,529	LD501 Friendship light	89,200 TO	
			RD501 Friendship refuse	89,200 TO	
			SW501 Friendship sidewalk	89,200 TO	
	W Elmwood Ave			182.11-1-44.1	00000000568
182.11-1-44.1	312 Vac w/imprv		COUNTY TAXABLE VALUE	20,600	
S&C Harris Family Trust 1	Friendship 025001	3,000	TOWN TAXABLE VALUE	20,600	
Harris, Brent A Trustee	Gl 36	20,600	SCHOOL TAXABLE VALUE	20,600	
18 Elmwood Ave	ACRES 0.32		FD502 Friendship fire dist	20,600 TO	
Friendship, NY 14739	EAST-1268434 NRTH-0804603		LD501 Friendship light	20,600 TO	
	DEED BOOK 2018 PG-95462		RD501 Friendship refuse	20,600 TO	
	FULL MARKET VALUE	23,678	SW501 Friendship sidewalk	20,600 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 195
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Elmwood Ave			182.11-1-45	00000000570
182.11-1-45	312 Vac w/imprv		COUNTY TAXABLE VALUE	6,500	
S&C Harris Family Trust 1	Friendship 025001	2,400	TOWN TAXABLE VALUE	6,500	
Harris, Brent A Trustee	Gl 36	6,500	SCHOOL TAXABLE VALUE	6,500	
18 Elmwood Ave	ACRES 0.25		FD502 Friendship fire dist	6,500 TO	
Friendship, NY 14739	EAST-1268359 NRTH-0804542		LD501 Friendship light	6,500 TO	
	DEED BOOK 2018 PG-95462		RD501 Friendship refuse	6,500 TO	
	FULL MARKET VALUE	7,471	SW501 Friendship sidewalk	6,500 TO	
	22 Elmwood Ave			182.11-1-17	00000000541
182.11-1-17	311 Res vac land		COUNTY TAXABLE VALUE	2,400	
S&C Harris Family Trust u/a da	Friendship 025001	2,400	TOWN TAXABLE VALUE	2,400	
Harris Brent A	Gl 36	2,400	SCHOOL TAXABLE VALUE	2,400	
18 Elmwood Ave	ACRES 0.25		FD502 Friendship fire dist	2,400 TO	
Friendship, NY 14739	EAST-1268570 NRTH-0804756		LD501 Friendship light	2,400 TO	
	DEED BOOK 2022 PG-24546		RD501 Friendship refuse	2,400 TO	
	FULL MARKET VALUE	2,759	SW501 Friendship sidewalk	2,400 TO	
	Moss Brook Rd			196.-1-29.6	00000001453
196.-1-29.6	312 Vac w/imprv		COUNTY TAXABLE VALUE	12,900	
Sacilowski Don	Friendship 025001	10,500	TOWN TAXABLE VALUE	12,900	
Sacilowski Anne M	ACRES 3.80	12,900	SCHOOL TAXABLE VALUE	12,900	
65 Garfield St	EAST-1277208 NRTH-0797154		FD502 Friendship fire dist	12,900 TO	
Lancaster, NY 14086	DEED BOOK 2014 PG-69776				
	FULL MARKET VALUE	14,828			
	Moss Brook Rd			196.-1-29.7	00000001463
196.-1-29.7	314 Rural vac<10		COUNTY TAXABLE VALUE	12,000	
Sacilowski Don	Friendship 025001	12,000	TOWN TAXABLE VALUE	12,000	
Sacilowski Anne M	Off Reiss 196.-1-29.1	12,000	SCHOOL TAXABLE VALUE	12,000	
65 Garfield St	ACRES 5.00		FD502 Friendship fire dist	12,000 TO	
Lancaster, NY 14086	EAST-1276874 NRTH-0797214				
	DEED BOOK 2015 PG-76099				
	FULL MARKET VALUE	13,793			
	7 Elm St			182.12-2-51	00000000767
182.12-2-51	210 1 Family Res		STAR B 41854	0 0	28,200
Sadler Katherine S	Friendship 025001	2,100	COUNTY TAXABLE VALUE	38,300	
7 Elm St	Gl 36	38,300	TOWN TAXABLE VALUE	38,300	
Friendship, NY 14739	Land contract Daniel Sadl		SCHOOL TAXABLE VALUE	10,100	
	ACRES 0.22		FD502 Friendship fire dist	38,300 TO	
	EAST-1270159 NRTH-0804404		LD501 Friendship light	38,300 TO	
	DEED BOOK 2014 PG-68163		RD501 Friendship refuse	38,300 TO	
	FULL MARKET VALUE	44,023	SW501 Friendship sidewalk	38,300 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 196
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-45	
	94 W Main St				00000000855
182.15-1-45	210 1 Family Res		COUNTY TAXABLE VALUE	49,500	
Sadler Lee M	Friendship 025001	9,500	TOWN TAXABLE VALUE	49,500	
94 W Main St	Gl 36	49,500	SCHOOL TAXABLE VALUE	49,500	
Friendship, NY 14739	Land cont Lee Sadler		FD502 Friendship fire dist	49,500 TO	
	ACRES 1.00		LD501 Friendship light	49,500 TO	
	EAST-1268022 NRTH-0803338		RD501 Friendship refuse	49,500 TO	
	DEED BOOK 2013 PG-62216		SW501 Friendship sidewalk	49,500 TO	
	FULL MARKET VALUE	56,897			
				182.19-1-20	
	34 Pennsylvania Ave				00000000937
182.19-1-20	210 1 Family Res		COUNTY TAXABLE VALUE	58,900	
Sadler Leon E	Friendship 025001	5,300	TOWN TAXABLE VALUE	58,900	
Sadler Gloria J	Gl 35	58,900	SCHOOL TAXABLE VALUE	58,900	
34 Pennsylvania Ave	ACRES 0.56		FD502 Friendship fire dist	58,900 TO	
Friendship, NY 14739	EAST-1266926 NRTH-0801069		LD501 Friendship light	58,900 TO	
	DEED BOOK 697 PG-00211		RD501 Friendship refuse	58,900 TO	
	FULL MARKET VALUE	67,701	SW501 Friendship sidewalk	58,900 TO	
				182.15-1-5	
	15 S Branch St				00000000814
182.15-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	75,100	
Sallazzo Michael Jr	Friendship 025001	9,600	TOWN TAXABLE VALUE	75,100	
15 S Branch Rd	Gl 35	75,100	SCHOOL TAXABLE VALUE	75,100	
Friendship, NY 14739	ACRES 1.10 BANK CORELG		FD502 Friendship fire dist	75,100 TO	
	EAST-1267609 NRTH-0803887		LD501 Friendship light	75,100 TO	
	DEED BOOK 2022 PG-32328		RD501 Friendship refuse	75,100 TO	
	FULL MARKET VALUE	86,322	SW501 Friendship sidewalk	75,100 TO	
				170.-1-18.2	
	6268 W County Rd 20				00000001297
170.-1-18.2	260 Seasonal res		COUNTY TAXABLE VALUE	84,500	
Sands Jordan M	Friendship 025001	10,400	TOWN TAXABLE VALUE	84,500	
Ogden Andrew D	Gl 13 & 5	84,500	SCHOOL TAXABLE VALUE	84,500	
4461 Gile Hollow Rd	ACRES 3.70 BANKLERETA2		FD502 Friendship fire dist	84,500 TO	
HInsdale, NY 14743	EAST-1282000 NRTH-0812287				
	DEED BOOK 2024 PG-50244				
	FULL MARKET VALUE	97,126			
				195.19-1-27.1	
	4119 Fifth Ave/nile				00000001165
195.19-1-27.1	270 Mfg housing		STAR B 41854	0 0	28,200
Sands Kathrine	Friendship 025001	1,500	COUNTY TAXABLE VALUE	38,200	
Sands Wayne	Gl 33	38,200	TOWN TAXABLE VALUE	38,200	
4119 Fifth Ave/nile	ACRES 0.16		SCHOOL TAXABLE VALUE	10,000	
Friendship, NY 14739	EAST-1266820 NRTH-0793857		FD502 Friendship fire dist	38,200 TO	
	DEED BOOK 2010 PG-44884				
	FULL MARKET VALUE	43,908			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-18.2	7761 Black Creek Rd				00000001375
155.-1-18.2	270 Mfg housing		COUNTY TAXABLE VALUE	22,300	
Sands Susan	Friendship 025001	9,600	TOWN TAXABLE VALUE	22,300	
3121 West State St Apt 4	Gl 64	22,300	SCHOOL TAXABLE VALUE	22,300	
Olean, NY 14760	ACRES 3.10		FD502 Friendship fire dist	22,300 TO	
	EAST-1258038 NRTH-0821687				
	DEED BOOK 2024 PG-47241				
	FULL MARKET VALUE	25,632			
182.19-1-18	38 Pennsylvania Ave				00000000935
182.19-1-18	210 1 Family Res		COUNTY TAXABLE VALUE	50,600	
Sargent Jo A	Friendship 025001	10,000	TOWN TAXABLE VALUE	50,600	
Darling Mariah L	35-43	50,600	SCHOOL TAXABLE VALUE	50,600	
38 Pennsylvania Ave	ACRES 1.40		FD502 Friendship fire dist	50,600 TO	
Friendship, NY 14739	EAST-1266824 NRTH-0800804		LD501 Friendship light	50,600 TO	
	DEED BOOK 1664 PG-229		RD501 Friendship refuse	50,600 TO	
	FULL MARKET VALUE	58,161	SW501 Friendship sidewalk	50,600 TO	
182.19-1-21	28 Pennsylvania Ave				00000000938
182.19-1-21	210 1 Family Res		STAR B 41854	0 0	28,200
Sawyer Tom R	Friendship 025001	14,100	COUNTY TAXABLE VALUE	114,300	
Sawyer Patricia A	Gl 35	114,300	TOWN TAXABLE VALUE	114,300	
28 Pennsylvania Ave	Bed & Breakfast		SCHOOL TAXABLE VALUE	86,100	
Friendship, NY 14739	ACRES 4.70		FD502 Friendship fire dist	114,300 TO	
	EAST-1266780 NRTH-0801247		LD501 Friendship light	114,300 TO	
	DEED BOOK 1205 PG-169		RD501 Friendship refuse	114,300 TO	
	FULL MARKET VALUE	131,379	SW501 Friendship sidewalk	114,300 TO	
170.-1-30.32	5211 Pigtail Rd				00000001424
170.-1-30.32	210 1 Family Res		STAR B 41854	0 0	28,200
Schappacher Andrew	Friendship 025001	7,000	COUNTY TAXABLE VALUE	73,300	
5211 Pigtail Rd	Gl 21	73,300	TOWN TAXABLE VALUE	73,300	
Friendship, NY 14739	ACRES 1.00		SCHOOL TAXABLE VALUE	45,100	
	EAST-1277400 NRTH-0811207		FD502 Friendship fire dist	73,300 TO	
	DEED BOOK 2009 PG-36463				
	FULL MARKET VALUE	84,253			
170.-1-30.31	Pigtail Rd				00000001278
170.-1-30.31	314 Rural vac<10		COUNTY TAXABLE VALUE	17,300	
Schappacher Robert C	Friendship 025001	17,300	TOWN TAXABLE VALUE	17,300	
Schappacher Andrew	Gl 21	17,300	SCHOOL TAXABLE VALUE	17,300	
5211 Pigtail Rd	ACRES 9.70		FD502 Friendship fire dist	17,300 TO	
Friendship, NY 14739	EAST-1277100 NRTH-0811346				
	DEED BOOK 2012 PG-55931				
	FULL MARKET VALUE	19,885			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 198
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY / TOWN / SCHOOL / ACCOUNT NO.
183.-1-10.2	County Rd 20				00000000959
183.-1-10.2	416 Mfg hsing pk		COUNTY TAXABLE VALUE	76,900	
Schlau Craig	Friendship 025001	22,800	TOWN TAXABLE VALUE	76,900	
6547 County Road 20 Box 14	Gl 20	76,900	SCHOOL TAXABLE VALUE	76,900	
Friendship, NY 14739	ACRES 15.00 BANK HAMLIN		FD502 Friendship fire dist	76,900 TO	
	EAST-1277380 NRTH-0807637				
	DEED BOOK 903 PG-00003				
	FULL MARKET VALUE	88,391			
170.-1-21	6547 County Rd 20				00000000280
170.-1-21	416 Mfg hsing pk		COUNTY TAXABLE VALUE	398,400	
Schlua Craig	Friendship 025001	14,000	TOWN TAXABLE VALUE	398,400	
6547 County Road 20 Box 14	Gl 21	398,400	SCHOOL TAXABLE VALUE	398,400	
Friendship, NY 14739	19 Trailers29 Pads		FD502 Friendship fire dist	398,400 TO	
	ACRES 4.60 BANK HAMLIN				
	EAST-1277336 NRTH-0807737				
	DEED BOOK 903 PG-00003				
	FULL MARKET VALUE	457,931			
182.19-1-23	22 Pennsylvania Ave				00000000940
182.19-1-23	210 1 Family Res		STAR B 41854	0	0 28,200
Schmeelke Danielle C	Friendship 025001	10,000	COUNTY TAXABLE VALUE	45,900	
22 Pennsylvania Ave	Gl 35	45,900	TOWN TAXABLE VALUE	45,900	
Friendship, NY 14739	ACRES 1.40		SCHOOL TAXABLE VALUE	17,700	
	EAST-1266813 NRTH-0801684		FD502 Friendship fire dist	45,900 TO	
	DEED BOOK 1189 PG-8		LD501 Friendship light	45,900 TO	
	FULL MARKET VALUE	52,759	RD501 Friendship refuse	45,900 TO	
			SW501 Friendship sidewalk	45,900 TO	
196.-1-27.421	4216 Moss Brook Rd				00000001224
196.-1-27.421	210 1 Family Res		COUNTY TAXABLE VALUE	138,500	
Schmidt Zebadiah	Friendship 025001	33,000	TOWN TAXABLE VALUE	138,500	
4216A Moss Brook Rd	Gl 18	138,500	SCHOOL TAXABLE VALUE	138,500	
Friendship, NY 14739	ACRES 25.26		FD502 Friendship fire dist	138,500 TO	
	EAST-1276840 NRTH-0796557				
	DEED BOOK 2022 PG-22600				
	FULL MARKET VALUE	159,195			
195.-1-51.1	6960 Howard Rd				00000001127
195.-1-51.1	240 Rural res		ENH STAR 41834	0	0 83,190
Schneggenburger Donald T	Friendship 025001	42,800	COUNTY TAXABLE VALUE	147,100	
6960 Howard Rd	Gl 25	147,100	TOWN TAXABLE VALUE	147,100	
Friendship, NY 14739	ACRES 35.00		SCHOOL TAXABLE VALUE	63,910	
	EAST-1271450 NRTH-0795037		FD502 Friendship fire dist	147,100 TO	
	DEED BOOK 1598 PG-7				
	FULL MARKET VALUE	169,080			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.12-2-27.1	13 E Water St					ACCOUNT NO. 00000000743
182.12-2-27.1	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Schneider Marian H	Friendship 025001	4,600	VET WAR S 41124	0	0	17,805
Stork Jason W	Gl 28	118,700	ENH STAR 41834	0	0	83,190
13 E Water St	ACRES 0.48		COUNTY TAXABLE VALUE	113,060		
Friendship, NY 14739	EAST-1271061 NRTH-0804889		TOWN TAXABLE VALUE	113,060		
	DEED BOOK 2025 PG-56565		SCHOOL TAXABLE VALUE	17,705		
	FULL MARKET VALUE	136,437	FD502 Friendship fire dist	118,700 TO		
			LD501 Friendship light	118,700 TO		
			RD501 Friendship refuse	118,700 TO		
			SW501 Friendship sidewalk	118,700 TO		
182.-1-1.12	County Rd 20					ACCOUNT NO. 00000001520
182.-1-1.12	310 Res Vac		COUNTY TAXABLE VALUE	8,600		
Schryver Michael	Friendship 025001	8,600	TOWN TAXABLE VALUE	8,600		
7353 County Rd 20	ACRES 0.90	8,600	SCHOOL TAXABLE VALUE	8,600		
Friendship, NY 14739	EAST-1264344 NRTH-0802480		FD502 Friendship fire dist	8,600 TO		
	DEED BOOK 2020 PG-9006					
	FULL MARKET VALUE	9,885				
182.-1-1.22	County Rd 20					ACCOUNT NO. 00000000359
182.-1-1.22	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Schryver Michael S	Friendship 025001	57,700	VET WAR S 41124	0	0	28,050
7401 County Rd 20	Gl 43,44	187,000	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	ACRES 49.97 BANK HAMLIN		VET DIS S 41144	0	0	65,450
	EAST-1264756 NRTH-0801217		COUNTY TAXABLE VALUE	162,560		
	DEED BOOK 2009 PG-38618		TOWN TAXABLE VALUE	162,560		
	FULL MARKET VALUE	214,943	SCHOOL TAXABLE VALUE	93,500		
			FD502 Friendship fire dist	187,000 TO		
195.19-1-28	7226 County Road 1					ACCOUNT NO. 00000001166
195.19-1-28	210 1 Family Res		ENH STAR 41834	0	0	38,500
Schumann Kathleen A	Friendship 025001	2,300	COUNTY TAXABLE VALUE	38,500		
7226 County Road 1	Gl 33	38,500	TOWN TAXABLE VALUE	38,500		
Friendship, NY 14739	ACRES 0.24		SCHOOL TAXABLE VALUE	0		
	EAST-1266835 NRTH-0793747		FD502 Friendship fire dist	38,500 TO		
	DEED BOOK 2023 PG-41348					
	FULL MARKET VALUE	44,253				
182.-1-67.1	Pennsylvania					ACCOUNT NO. 00000000922
182.-1-67.1	314 Rural vac<10		COUNTY TAXABLE VALUE	400		
Schurr Walter	Friendship 025001	400	TOWN TAXABLE VALUE	400		
Schurr Patricia	ACRES 0.79	400	SCHOOL TAXABLE VALUE	400		
23 Pennsylvania Ave	EAST-1267576 NRTH-0801675		FD502 Friendship fire dist	400 TO		
Friendship, NY 14739	FULL MARKET VALUE	460				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 200
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / ACCOUNT NO.
				182.19-1-6.1		
	23 E Pennsylvania Ave					00000000922
182.19-1-6.1	210 1 Family Res		ENH STAR 41834	0	0	72,900
Schurr Walter	Friendship 025001	9,600	COUNTY TAXABLE VALUE	72,900		
Schurr Patricia	Gl35	72,900	TOWN TAXABLE VALUE	72,900		
23 Pennsylvania Ave	Land lost to flooding 201		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 1.10		FD502 Friendship fire dist	72,900 TO		
	EAST-1267240 NRTH-0801667		LD501 Friendship light	72,900 TO		
	DEED BOOK 2015 PG-76005		RD501 Friendship refuse	72,900 TO		
	FULL MARKET VALUE	83,793	SW501 Friendship sidewalk	72,900 TO		
				182.15-1-6.1		
	W Main St					00000000815
182.15-1-6.1	311 Res vac land		COUNTY TAXABLE VALUE	1,300		
Scott Lois C	Friendship 025001	1,300	TOWN TAXABLE VALUE	1,300		
93 W Main St	Gl 35	1,300	SCHOOL TAXABLE VALUE	1,300		
Friendship, NY 14739	Boundry Agreemnt-1162/62		FD502 Friendship fire dist	1,300 TO		
	ACRES 1.00		LD501 Friendship light	1,300 TO		
	EAST-1267790 NRTH-0803817		RD501 Friendship refuse	1,300 TO		
	DEED BOOK 1238 PG-204		SW501 Friendship sidewalk	1,300 TO		
	FULL MARKET VALUE	1,494				
				182.15-1-35		
	93 W Main St					00000000844
182.15-1-35	210 1 Family Res		Sr Citizen 41802	18,235	0	0
Scott Lois C	Friendship 025001	9,500	ENH STAR 41834	0	0	52,100
93 W Main St	Gl 35	52,100	COUNTY TAXABLE VALUE	33,865		
Friendship, NY 14739	Boundry Agreemnt-1168/62		TOWN TAXABLE VALUE	52,100		
	ACRES 1.00		SCHOOL TAXABLE VALUE	0		
	EAST-1267895 NRTH-0803771		FD502 Friendship fire dist	52,100 TO		
	FULL MARKET VALUE	59,885	LD501 Friendship light	52,100 TO		
			RD501 Friendship refuse	52,100 TO		
			SW501 Friendship sidewalk	52,100 TO		
				182.15-1-7.1		
	91 W Main St					00000000816
182.15-1-7.1	311 Res vac land		COUNTY TAXABLE VALUE	1,000		
Scott Zane G	Friendship 025001	1,000	TOWN TAXABLE VALUE	1,000		
Scott Lois C	35-36	1,000	SCHOOL TAXABLE VALUE	1,000		
93 W Main St	ACRES 0.10		FD502 Friendship fire dist	1,000 TO		
Friendship, NY 14739	EAST-1267930 NRTH-0803697		LD501 Friendship light	1,000 TO		
	DEED BOOK 1207 PG-160		RD501 Friendship refuse	1,000 TO		
	FULL MARKET VALUE	1,149	SW501 Friendship sidewalk	1,000 TO		
				168.-1-1.12		
	N Branch Rd					00000001503
168.-1-1.12	314 Rural vac<10		COUNTY TAXABLE VALUE	9,000		
Sears Lorraine M	Cuba/rushford 024801	9,000	TOWN TAXABLE VALUE	9,000		
Sears George A	GL 62	9,000	SCHOOL TAXABLE VALUE	9,000		
8012 N Branch Rd	ACRES 2.60		FD502 Friendship fire dist	9,000 TO		
Friendship, NY 14739	EAST-1254527 NRTH-0812383					
	DEED BOOK 2019 PG-3767					
	FULL MARKET VALUE	10,345				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 201
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.19-1-22	24 Pennsylvania Ave					ACCOUNT NO. 00000000939
182.19-1-22	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Selden Robert	Friendship 025001	11,300	VET WAR S 41124	0	0	11,745
24 Pennsylvania Ave	Gl 35	78,300	ENH STAR 41834	0	0	66,555
Friendship, NY 14739	ACRES 2.40		COUNTY TAXABLE VALUE	72,660		
	EAST-1266788 NRTH-0801530		TOWN TAXABLE VALUE	72,660		
	FULL MARKET VALUE	90,000	SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	78,300 TO		
			LD501 Friendship light	78,300 TO		
			RD501 Friendship refuse	78,300 TO		
			SW501 Friendship sidewalk	78,300 TO		
182.7-1-29	28 Linwood Ave					ACCOUNT NO. 00000000471
182.7-1-29	210 1 Family Res		COUNTY TAXABLE VALUE	39,700		
Sepulveda Patricia	Friendship 025001	4,400	TOWN TAXABLE VALUE	39,700		
23 Culver Ct	Gl36	39,700	SCHOOL TAXABLE VALUE	39,700		
Old Bridge, NJ 08857	ACRES 0.46		FD502 Friendship fire dist	39,700 TO		
	EAST-1267999 NRTH-0805997		LD501 Friendship light	39,700 TO		
	DEED BOOK 2024 PG-51996		RD501 Friendship refuse	39,700 TO		
	FULL MARKET VALUE	45,632	SW501 Friendship sidewalk	39,700 TO		
183.-1-32	6679 County Rd 20					ACCOUNT NO. 00000000995
183.-1-32	210 1 Family Res		COUNTY TAXABLE VALUE	44,600		
Seputo Dairy Foods USA	Friendship 025001	6,400	TOWN TAXABLE VALUE	44,600		
Risk & Real Estate Dept	Gl 20	44,600	SCHOOL TAXABLE VALUE	44,600		
2365 Chemin de la Cote-de-Lies	ACRES 0.92		FD502 Friendship fire dist	44,600 TO		
St-Laurent, Quebec, Canada	EAST-1275593 NRTH-0807077					
H4N2M7	DEED BOOK 2020 PG-9935					
	FULL MARKET VALUE	51,264				
183.-1-22.3	6462 County Rd 31					ACCOUNT NO. 00000000982
183.-1-22.3	552 Golf course		COUNTY TAXABLE VALUE	333,300		
Serenity Hill Golf Course, Inc	Friendship 025001	110,400	TOWN TAXABLE VALUE	333,300		
6462 County Rd 31	Gl 11-19	333,300	SCHOOL TAXABLE VALUE	333,300		
PO Box 411	Serenity Hill Golf Course		FD502 Friendship fire dist	333,300 TO		
Friendship, NY 14739	ACRES 105.30					
	EAST-1278790 NRTH-0802267					
	DEED BOOK 1476 PG-233					
	FULL MARKET VALUE	383,103				
170.-1-28.6	5123 Pigtail Rd					ACCOUNT NO. 00000000291
170.-1-28.6	260 Seasonal res		COUNTY TAXABLE VALUE	87,500		
Serra James	Friendship 025001	30,800	TOWN TAXABLE VALUE	87,500		
10598 Hardpan Rd	Gl 21	87,500	SCHOOL TAXABLE VALUE	87,500		
Angola, NY 14006	ACRES 23.00		FD502 Friendship fire dist	87,500 TO		
	EAST-1274720 NRTH-0810877					
	DEED BOOK 687 PG-00286					
	FULL MARKET VALUE	100,575				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 202
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	No Of Xway				00000000139
157.-1-34	322 Rural vac>10		COUNTY TAXABLE VALUE	17,600	
Serra John	genesee Valley 023202	17,600	TOWN TAXABLE VALUE	17,600	
Serra Nicole	Gl 15	17,600	SCHOOL TAXABLE VALUE	17,600	
17 Cherrywood Rdg	Ll		FD502 Friendship fire dist	17,600 TO	
Holland, NY 14080	sale includes 170.-1-9.1				
	ACRES 55.00				
	EAST-1281820 NRTH-0816897				
	DEED BOOK 1241 PG-194				
	FULL MARKET VALUE	20,230			
	County Rd 20				00000001432
170.-1-14.13	311 Res vac land		COUNTY TAXABLE VALUE	2,500	
Serra John	genesee Valley 023202	2,500	TOWN TAXABLE VALUE	2,500	
17 Cherrywood Ridge	Gl 6	2,500	SCHOOL TAXABLE VALUE	2,500	
Holland, NY 14080	ACRES 8.00		FD502 Friendship fire dist	2,500 TO	
	EAST-1282733 NRTH-0815778				
	DEED BOOK 2019 PG-2777				
	FULL MARKET VALUE	2,874			
	North Of Xway				00000000270
170.-1-9.1	260 Seasonal res		COUNTY TAXABLE VALUE	75,000	
Serra John M	Friendship 025001	49,840	TOWN TAXABLE VALUE	75,000	
Serra Nicole	Gl 6 & 14	75,000	SCHOOL TAXABLE VALUE	75,000	
17 Cherrywood Rdg	Ll		FD502 Friendship fire dist	75,000 TO	
Holland, NY 14080	Sale included with 157.-1				
	ACRES 62.30				
	EAST-1281890 NRTH-0815017				
	DEED BOOK 1241 PG-194				
	FULL MARKET VALUE	86,207			
	North Of Xway				00000001355
170.-1-9.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	118,300	
Serra Trust Dated September 19	Friendship 025001	107,100	TOWN TAXABLE VALUE	118,300	
79 Bluejay Ln	Gl 6 & 14	118,300	SCHOOL TAXABLE VALUE	118,300	
Grand Island, NY 14072	Ll		FD502 Friendship fire dist	118,300 TO	
	ACRES 103.10				
	EAST-1279927 NRTH-0812786				
	DEED BOOK 2024 PG-51957				
	FULL MARKET VALUE	135,977			
	4322 Moss Brook Rd				00000001448
196.-1-29.11	270 Mfg housing		COUNTY TAXABLE VALUE	27,000	
Setters Margaret	Friendship 025001	12,100	TOWN TAXABLE VALUE	27,000	
4322 Moss Brook Rd Lot 6	LOT 6	27,000	SCHOOL TAXABLE VALUE	27,000	
Friendship, NY 14739	ACRES 5.10		FD502 Friendship fire dist	27,000 TO	
	DEED BOOK 2023 PG-36456				
	FULL MARKET VALUE	31,034			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 203
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	N Branch Rd				00000000179
168.-1-17.31	314 Rural vac<10		COUNTY TAXABLE VALUE	11,300	
Shaffer Kenda L	Cuba/rushford 024801	11,300	TOWN TAXABLE VALUE	11,300	
9260 Bear Valley Rd	Gl 61	11,300	SCHOOL TAXABLE VALUE	11,300	
Portville, NY 14770	ACRES 4.40		FD502 Friendship fire dist	11,300 TO	
	EAST-1256160 NRTH-0810057				
	DEED BOOK 1026 PG-235				
	FULL MARKET VALUE	12,989			
	N Branch Rd				00000000324
181.-1-5	322 Rural vac>10		COUNTY TAXABLE VALUE	17,700	
Shaffer Kenda L	Friendship 025001	17,700	TOWN TAXABLE VALUE	17,700	
9260 Bear Valley Rd	Gl 52	17,700	SCHOOL TAXABLE VALUE	17,700	
Portville, NY 14770	ACRES 10.00		FD502 Friendship fire dist	17,700 TO	
	EAST-1261080 NRTH-0806157				
MAY BE SUBJECT TO PAYMENT	DEED BOOK 853 PG-00077				
UNDER AGDIST LAW TIL 2027	FULL MARKET VALUE	20,345			
	North Branch				00000000000
168.-1-17.32	311 Res vac land		COUNTY TAXABLE VALUE	8,600	
Shaffer Kenneth N	Cuba/rushford 024801	8,600	TOWN TAXABLE VALUE	8,600	
3067 Creek Rd Ste 1	ACRES 2.30	8,600	SCHOOL TAXABLE VALUE	8,600	
Cuba, NY 14727	EAST-1255768 NRTH-0810261				
	DEED BOOK 2021 PG-12252				
	FULL MARKET VALUE	9,885			
	N Branch Rd				00000000180
168.-1-17.41	314 Rural vac<10		COUNTY TAXABLE VALUE	9,500	
Shaffer Kenneth N	Cuba/rushford 024801	9,500	TOWN TAXABLE VALUE	9,500	
3067 Creek Rd Ste 1	Gl 61	9,500	SCHOOL TAXABLE VALUE	9,500	
Cuba, NY 14727	ACRES 3.00		FD502 Friendship fire dist	9,500 TO	
	EAST-1255768 NRTH-0809930				
	DEED BOOK 1026 PG-233				
	FULL MARKET VALUE	10,920			
	4073 W State Route 275				00000001155
195.19-1-17.1	314 Rural vac<10		COUNTY TAXABLE VALUE	12,600	
Shaffer Kenneth N	Friendship 025001	12,600	TOWN TAXABLE VALUE	12,600	
3067 Creek Rd Ste 1	Gl 33	12,600	SCHOOL TAXABLE VALUE	12,600	
Cuba, NY 14727	ACRES 3.50		FD502 Friendship fire dist	12,600 TO	
	EAST-1267478 NRTH-0793071				
	DEED BOOK 2017 PG-90815				
	FULL MARKET VALUE	14,483			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 204
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-1.213	6061 Black Creek Road				00000001410
Shaffer Kenneth Noel	260 Seasonal res Friendship 025001	17,700	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	31,500 31,500	
3067 Creek Rd Ste 1	ACRES 10.00	31,500	SCHOOL TAXABLE VALUE	31,500	
Cuba, NY 14727	EAST-1254583 NRTH-0822842 DEED BOOK 2019 PG-246 FULL MARKET VALUE	36,207	FD502 Friendship fire dist	31,500 TO	
168.-1-14.71	5022 Echoing Pine Rd				00000000170
Shaffer Kenneth Noel	310 Res Vac Friendship 025001	8,000	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	8,000 8,000	
Attn: Shaffer Kenda L	Gl 53	8,000	SCHOOL TAXABLE VALUE	8,000	
3067 Creek Rd Ste 1	land cont. Lagestedt		FD502 Friendship fire dist	8,000 TO	
Cuba, NY 14727	ACRES 1.77 EAST-1259189 NRTH-0808218 DEED BOOK 989 PG-00113 FULL MARKET VALUE	9,195			
168.-1-17.42	N Branch Rd				00000001510
Shaffer Kenneth Noel	314 Rural vac<10 Cuba/rushford 024801	8,900	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	8,900 8,900	
3067 Creek Rd Ste 1	ACRES 2.50	8,900	SCHOOL TAXABLE VALUE	8,900	
Cuba, NY 14727	EAST-2555344 NRTH-0809981 DEED BOOK 2020 PG-6631 FULL MARKET VALUE	10,230			
168.-1-17.43	N Branch Rd				00000001511
Shaffer Kenneth Noel	260 Seasonal res Cuba/rushford 024801	3,100	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	12,300 12,300	
3067 Creek Rd Ste 1	ACRES 2.50	12,300	SCHOOL TAXABLE VALUE	12,300	
Cuba, NY 14727	EAST-1255341 NRTH-0810273 DEED BOOK 2020 PG-6634 FULL MARKET VALUE	14,138			
155.-1-1.211	6067 Black Creek Rd				00000001410
Shaffer Kris Ross	270 Mfg housing Friendship 025001	12,000	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	26,700 26,700	
9260 Bear Valley Rd	Gl 64	26,700	SCHOOL TAXABLE VALUE	26,700	
Portville, NY 14770	Land Access In Belfast land contract alfred cowe ACRES 5.00 EAST-1255002 NRTH-0823379 DEED BOOK 1699 PG-109 FULL MARKET VALUE	30,690	FD502 Friendship fire dist	26,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 205
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-14.72	5026 Echoing Pine Rd 312 Vac w/imprv				00000000171
Shaffer Kris Ross	Friendship 025001	11,100	COUNTY TAXABLE VALUE	53,300	
6260 Bear Valley Rd	Gl 53	53,300	TOWN TAXABLE VALUE	53,300	
Portville, NY 14770	ACRES 4.29		SCHOOL TAXABLE VALUE	53,300	
	EAST-1258843 NRTH-0808270		FD502 Friendship fire dist	53,300 TO	
	DEED BOOK 1236 PG-137				
	FULL MARKET VALUE	61,264			
181.-1-2.21	4990 Echoing Pine Rd 312 Vac w/imprv				00000000320
Shaffer Kris Ross	Friendship 025001	9,500	COUNTY TAXABLE VALUE	17,900	
9260 Bear Valley Rd	Gl 60	17,900	TOWN TAXABLE VALUE	17,900	
Portville, NY 14770	ACRES 3.00		SCHOOL TAXABLE VALUE	17,900	
	EAST-1258405 NRTH-0807936		FD502 Friendship fire dist	17,900 TO	
	DEED BOOK 1175 PG-119				
	FULL MARKET VALUE	20,575			
155.-1-3.3	7706 Austin Rd 270 Mfg housing				00000000005
Shaw Theodore M	Friendship 025001	30,800	COUNTY TAXABLE VALUE	40,700	
Shaw Shelly M	Gl56	40,700	TOWN TAXABLE VALUE	40,700	
2606 Youngstown-Lockport Rd	ACRES 23.00		SCHOOL TAXABLE VALUE	40,700	
Rasnsomville, NY 14131	EAST-1258817 NRTH-0823259		FD502 Friendship fire dist	40,700 TO	
	DEED BOOK 2020 PG-9957				
	FULL MARKET VALUE	46,782			
183.9-1-4	6868 County Rd 31 210 1 Family Res		ENH STAR 41834	0 0 83,190	00000001017
Shelley Joyce	Friendship 025001	22,500	COUNTY TAXABLE VALUE	108,800	
Shelley Richard	Gl 28	108,800	TOWN TAXABLE VALUE	108,800	
c/o Richard Shelley	Inc 183.9-1-6 (1Ac)		SCHOOL TAXABLE VALUE	25,610	
38638 Lapham Ct	183.9-1-7.1 (.70 Ac)		FD502 Friendship fire dist	108,800 TO	
Livonia, MI 48154	ACRES 14.70				
	EAST-1272559 NRTH-0804937				
	DEED BOOK 1194 PG-313				
	FULL MARKET VALUE	125,057			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 206
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
			182.15-1-29			
	7 S Branch St					00000000838
182.15-1-29	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Shelley Shirley	Friendship 025001	2,400	VET WAR S 41124	0	0	9,765
7 S Branch Rd	Gl 35	65,100	VET DIS CT 41141	18,800	18,800	0
Friendship, NY 14739	ACRES 0.25		VET DIS S 41144	0	0	19,530
	EAST-1267584 NRTH-0803534		ENH STAR 41834	0	0	35,805
	FULL MARKET VALUE	74,828	COUNTY TAXABLE VALUE	40,660		
			TOWN TAXABLE VALUE	40,660		
			SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	65,100 TO		
			LD501 Friendship light	65,100 TO		
			RD501 Friendship refuse	65,100 TO		
			SW501 Friendship sidewalk	65,100 TO		
			195.-1-12.13			
	6816 N Howard Rd					00000001349
195.-1-12.13	240 Rural res		VET COM CT 41131	9,400	9,400	0
Shenk David J	Friendship 025001	23,800	VET COM S 41134	0	0	25,850
Shenk Polly N	Gl 25	103,400	VET DIS CT 41141	18,800	18,800	0
6816 N Howard Rd	ACRES 16.00		VET DIS S 41144	0	0	46,530
Friendship, NY 14739	EAST-1273560 NRTH-0794577		COUNTY TAXABLE VALUE	75,200		
	DEED BOOK 2015 PG-81841		TOWN TAXABLE VALUE	75,200		
	FULL MARKET VALUE	118,851	SCHOOL TAXABLE VALUE	31,020		
			FD502 Friendship fire dist	103,400 TO		
			157.-1-5.3			
	6174 Hess Rd					00000000105
157.-1-5.3	260 Seasonal res		COUNTY TAXABLE VALUE	12,500		
Shepler Raymond	genesee Valley 023202	8,100	TOWN TAXABLE VALUE	12,500		
Shepler Christine	Gl 8	12,500	SCHOOL TAXABLE VALUE	12,500		
44 Hill Pl	ACRES 1.90		FD502 Friendship fire dist	12,500 TO		
Tonawanda, NY 14150	EAST-1283993 NRTH-0823535					
	DEED BOOK 803 PG-00200					
	FULL MARKET VALUE	14,368				
			183.-1-10.2/1			
	County Rd 20					
183.-1-10.2/1	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Sherman Delores	Friendship 025001	0	VET WAR S 41124	0	0	6,195
c/o Craig Schula		41,300	COUNTY TAXABLE VALUE	35,660		
6547 County Rd 20 Box 14	FULL MARKET VALUE	47,471	TOWN TAXABLE VALUE	35,660		
Friendship, NY 14739			SCHOOL TAXABLE VALUE	35,105		
			FD502 Friendship fire dist	41,300 TO		
			195.19-1-31.1			
	7217 Park Ave/nile					00000001169
195.19-1-31.1	210 1 Family Res		COUNTY TAXABLE VALUE	33,600		
Sherwood Timothy	Friendship 025001	2,700	TOWN TAXABLE VALUE	33,600		
7501 Phillipps Rd	Gl 33	33,600	SCHOOL TAXABLE VALUE	33,600		
Friendship, NY 14739	ACRES 0.28		FD502 Friendship fire dist	33,600 TO		
	EAST-1267067 NRTH-0793643					
	DEED BOOK 2013 PG-61338					
	FULL MARKET VALUE	38,621				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 207
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-57.2	
	10 Sunnyside St				00000000774
182.12-2-57.2	270 Mfg housing		COUNTY TAXABLE VALUE	16,900	
Sherwood Timothy E	Friendship 025001	2,900	TOWN TAXABLE VALUE	16,900	
7501 Phillips Rd	Gl36	16,900	SCHOOL TAXABLE VALUE	16,900	
Friendship, NY 14739	ACRES 0.31		FD502 Friendship fire dist	16,900 TO	
	EAST-1269848 NRTH-0804352		LD501 Friendship light	16,900 TO	
	DEED BOOK 2021 PG-17156		RD501 Friendship refuse	16,900 TO	
	FULL MARKET VALUE	19,425	SW501 Friendship sidewalk	16,900 TO	
				182.-1-2.3	
	North Branch				00000000000
182.-1-2.3	260 Seasonal res		COUNTY TAXABLE VALUE	36,500	
Shofner Bradley J	Friendship 025001	17,700	TOWN TAXABLE VALUE	36,500	
Shofner Rene M	ACRES 10.00	36,500	SCHOOL TAXABLE VALUE	36,500	
1709 Leah Dr	EAST-1262788 NRTH-0807173		FD502 Friendship fire dist	36,500 TO	
North Tonawanda, NY 14120	DEED BOOK 2025 PG-62434				
	FULL MARKET VALUE	41,954			
				182.11-1-19	
	16 Elmwood Ave				00000000543
182.11-1-19	210 1 Family Res		COUNTY TAXABLE VALUE	143,800	
Sidener Paul C	Friendship 025001	5,200	TOWN TAXABLE VALUE	143,800	
16 Elmwood Ave	Gl 36	143,800	SCHOOL TAXABLE VALUE	143,800	
PO Box 252	ACRES 0.55		FD502 Friendship fire dist	143,800 TO	
Friendship, NY 14739	EAST-1268497 NRTH-0804524		LD501 Friendship light	143,800 TO	
	DEED BOOK 2021 PG-13189		RD501 Friendship refuse	143,800 TO	
	FULL MARKET VALUE	165,287	SW501 Friendship sidewalk	143,800 TO	
				170.-1-5.1	
	N Pigtail Rd				00000000259
170.-1-5.1	322 Rural vac>10		COUNTY TAXABLE VALUE	38,600	
Siener Mark R	Friendship 025001	38,600	TOWN TAXABLE VALUE	38,600	
Siener Mary E	Gl22	38,600	SCHOOL TAXABLE VALUE	38,600	
4027 Bond St	ACRES 30.80		FD502 Friendship fire dist	38,600 TO	
Blasdell, NY 14219	EAST-1276453 NRTH-0814630				
	DEED BOOK 2017 PG-91072				
	FULL MARKET VALUE	44,368			
				157.-1-22	
	Pigtail Rd				00000000127
157.-1-22	321 Abandoned ag		COUNTY TAXABLE VALUE	18,400	
Siener Thomas	Friendship 025001	18,400	TOWN TAXABLE VALUE	18,400	
Strack Nancy	Gl 23	18,400	SCHOOL TAXABLE VALUE	18,400	
5183 Bayview Rd	ACRES 16.60		FD502 Friendship fire dist	18,400 TO	
Hamburg, NY 14075	EAST-1276027 NRTH-0816213				
	DEED BOOK 944 PG-00305				
	FULL MARKET VALUE	21,149			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 208
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
********** 170.-1-4 **********					
170.-1-4	5342 Pigtail Rd 260 Seasonal res		COUNTY TAXABLE VALUE	88,300	00000000258
Siener Thomas	Friendship 025001	62,300	TOWN TAXABLE VALUE	88,300	
Strack Nancy	Gl 22	88,300	SCHOOL TAXABLE VALUE	88,300	
5183 Bayview Rd	ACRES 53.70		FD502 Friendship fire dist	88,300 TO	
Hamburg, NY 14075	EAST-1275300 NRTH-0813907 DEED BOOK 944 PG-00305 FULL MARKET VALUE	101,494			
********** 194.-1-1.11 **********					
194.-1-1.11	4400 Ruckles Rd 240 Rural res		COUNTY TAXABLE VALUE	322,300	00000001025
Sikorski Karen M	Friendship 025001	133,200	TOWN TAXABLE VALUE	322,300	
2929 Three Rod Rd	Gl 58	322,300	SCHOOL TAXABLE VALUE	322,300	
East Aurora, NY 14052	ACRES 132.10 BANK CORELG EAST-1255933 NRTH-0798540 DEED BOOK 2022 PG-32930 FULL MARKET VALUE	370,460	FD502 Friendship fire dist	322,300 TO	
********** 195.-1-8.1 **********					
195.-1-8.1	4377 Blouvet Rd 314 Rural vac<10		COUNTY TAXABLE VALUE	20,800	00000001072
Simons Matthew	Friendship 025001	20,800	TOWN TAXABLE VALUE	20,800	
11750 Route 98	Gl26	20,800	SCHOOL TAXABLE VALUE	20,800	
Freedom, NY 14065	ACRES 13.00 EAST-1272280 NRTH-0797717 DEED BOOK 2021 PG-12334 FULL MARKET VALUE	23,908	FD502 Friendship fire dist	20,800 TO	
********** 195.-1-8.2 **********					
195.-1-8.2	4343 Blouvet Rd 270 Mfg housing		ENH STAR 41834	0 0 42,700	00000001073
Simons William	Friendship 025001	8,100	COUNTY TAXABLE VALUE	42,700	
Simons Wilma	Gl 26	42,700	TOWN TAXABLE VALUE	42,700	
4343 Blouvet Rd	ACRES 1.90		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1273601 NRTH-0797730 DEED BOOK 949 PG-00138 FULL MARKET VALUE	49,080	FD502 Friendship fire dist	42,700 TO	
********** 195.-1-6.2 **********					
195.-1-6.2	4381 Blouvet Rd 314 Rural vac<10		COUNTY TAXABLE VALUE	11,800	00000001351
Simons William W	Friendship 025001	11,800	TOWN TAXABLE VALUE	11,800	
Simons Wilma	Gl 26	11,800	SCHOOL TAXABLE VALUE	11,800	
11750 Route 98	ACRES 4.80		FD502 Friendship fire dist	11,800 TO	
Freedom, NY 14065	EAST-1273398 NRTH-0798229 DEED BOOK 2023 PG-42305 FULL MARKET VALUE	13,563			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 209
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL
169.-1-4.3	5466 County Rd 17						00000000192
Sisson Jedidah J	210 1 Family Res / Friendship 025001	12,600	STAR B 41854		0	0	28,200
Greene-Sisson Jessica A	Gl 38	79,600	COUNTY TAXABLE VALUE		79,600		
5466 County Rd 17	Inc 169.-1-4.1(3Ac)		TOWN TAXABLE VALUE		79,600		
Friendship, NY 14739	ACRES 5.50		SCHOOL TAXABLE VALUE		51,400		
	EAST-1267820 NRTH-0815697		FD502 Friendship fire dist		79,600 TO		
	DEED BOOK 1225 PG-135						
	FULL MARKET VALUE	91,494					
169.-1-16.2	5018 Sleepy Hollow Rd						00000000218
Skinner John M	240 Rural res / Friendship 025001	136,800	ENH STAR 41834		0	0	83,190
Skinner Michele A	Gl 37	205,700	COUNTY TAXABLE VALUE		205,700		
5018 Sleepy Hollow Rd	& 169.-1-8.2 (3.90)		TOWN TAXABLE VALUE		205,700		
Friendship, NY 14739	ACRES 136.30		SCHOOL TAXABLE VALUE		122,510		
	EAST-1270266 NRTH-0810294		FD502 Friendship fire dist		205,700 TO		
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2023 PG-42383						
UNDER AGDIST LAW TIL 2028	FULL MARKET VALUE	236,437					
156.-1-16.1	5506 County Rd 17						00000000072
Skinner Robert L	240 Rural res / Friendship 025001	9,100	ENH STAR 41834		0	0	52,500
5506 County Rd 17	Gl 39	52,500	COUNTY TAXABLE VALUE		52,500		
Friendship, NY 14739	L 401 P 49		TOWN TAXABLE VALUE		52,500		
	2.24 Ac Surv		SCHOOL TAXABLE VALUE		0		
	ACRES 2.70		FD502 Friendship fire dist		52,500 TO		
	EAST-1267574 NRTH-0816356						
	DEED BOOK 1643 PG-320						
	FULL MARKET VALUE	60,345					
182.7-1-11	42 Depot St						00000000454
Skinner Robert L	210 1 Family Res / Friendship 025001	3,200	COUNTY TAXABLE VALUE		48,500		
Yarbrough Terrie J	Gl 36	48,500	TOWN TAXABLE VALUE		48,500		
5506 County 17 Rd	ACRES 0.34		SCHOOL TAXABLE VALUE		48,500		
Friendship, NY 14739	EAST-1269522 NRTH-0805734		FD502 Friendship fire dist		48,500 TO		
	DEED BOOK 1643 PG-327		LD501 Friendship light		48,500 TO		
	FULL MARKET VALUE	55,747	RD501 Friendship refuse		48,500 TO		
			SW501 Friendship sidewalk		48,500 TO		
			US001 Unpaid sewer		.00 MT		
			UW001 Unpaid water		.00 MT		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 210
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.15-1-14.2	
	96 W Main St				00000000825
182.15-1-14.2	270 Mfg housing		COUNTY TAXABLE VALUE	22,700	
Slater Beetty	Friendship 025001	4,800	TOWN TAXABLE VALUE	22,700	
96 W Main St	Gl 35	22,700	SCHOOL TAXABLE VALUE	22,700	
Friendship, NY 14873	ACRES 0.50		FD502 Friendship fire dist	22,700 TO	
	EAST-1267916 NRTH-0803311		LD501 Friendship light	22,700 TO	
	DEED BOOK 2021 PG-13777		RD501 Friendship refuse	22,700 TO	
	FULL MARKET VALUE	26,092	SW501 Friendship sidewalk	22,700 TO	
				196.-1-29.10	
	Mossbrook Rd				00000000000
196.-1-29.10	314 Rural vac<10		COUNTY TAXABLE VALUE	12,100	
Slocum Kurtis E	Friendship 025001	12,100	TOWN TAXABLE VALUE	12,100	
919 Kansas Hollow Rd	ACRES 5.05	12,100	SCHOOL TAXABLE VALUE	12,100	
Bolivar, NY 14715	EAST-1277802 NRTH-0797395		FD502 Friendship fire dist	12,100 TO	
	DEED BOOK 2021 PG-18307				
	FULL MARKET VALUE	13,908			
				182.12-2-38	
	36 W Water St				00000000754
182.12-2-38	210 1 Family Res		COUNTY TAXABLE VALUE	67,900	
Smith Amy	Friendship 025001	2,400	TOWN TAXABLE VALUE	67,900	
Offhaus Gregory	Gl 28	67,900	SCHOOL TAXABLE VALUE	67,900	
36 W Water St	Land Contract to Hyde 201		FD502 Friendship fire dist	67,900 TO	
Friendship, NY 14739	ACRES 0.25		LD501 Friendship light	67,900 TO	
	EAST-1270972 NRTH-0804274		RD501 Friendship refuse	67,900 TO	
	DEED BOOK 2025 PG-53367		SW501 Friendship sidewalk	67,900 TO	
	FULL MARKET VALUE	78,046			
				181.-1-21	
	7984 County Rd 20				00000000352
181.-1-21	270 Mfg housing		COUNTY TAXABLE VALUE	26,400	
Smith Brett	Friendship 025001	7,500	TOWN TAXABLE VALUE	26,400	
7984 County Rd 20	Gl 60	26,400	SCHOOL TAXABLE VALUE	26,400	
Friendship, NY 14739	ACRES 1.40		FD502 Friendship fire dist	26,400 TO	
	EAST-1254620 NRTH-0804348				
	DEED BOOK 2026 PG-65353				
	FULL MARKET VALUE	30,345			
				170.-1-18.4	
	6381 County Road 20				00000001303
170.-1-18.4	240 Rural res		COUNTY TAXABLE VALUE	268,300	
Smith Dennis	Friendship 025001	50,300	TOWN TAXABLE VALUE	268,300	
Smith Ashley	ACRES 42.50 BANKLERETA2	268,300	SCHOOL TAXABLE VALUE	268,300	
6381 County Road 20	EAST-1280396 NRTH-0809248		FD502 Friendship fire dist	268,300 TO	
Friendship, NY 14739	DEED BOOK 2024 PG-48945				
	FULL MARKET VALUE	308,391			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-40	30 W Water St				00000000756
182.12-2-40	210 1 Family Res		COUNTY TAXABLE VALUE	66,300	
Smith Juanita	Friendship 025001	3,600	TOWN TAXABLE VALUE	66,300	
Smith Andrew	Gl 28	66,300	SCHOOL TAXABLE VALUE	66,300	
30 W Water St	ACRES 0.38 BANK CORELG		FD502 Friendship fire dist	66,300 TO	
Friendship, NY 14739	EAST-1270866 NRTH-0804297		LD501 Friendship light	66,300 TO	
	DEED BOOK 2015 PG-75555		RD501 Friendship refuse	66,300 TO	
	FULL MARKET VALUE	76,207	SW501 Friendship sidewalk	66,300 TO	
182.12-2-39	32 W Water St				00000000755
182.12-2-39	312 Vac w/imprv		COUNTY TAXABLE VALUE	4,900	
Smith Juanita M	Friendship 025001	3,600	TOWN TAXABLE VALUE	4,900	
30 W Water St	Gl 28	4,900	SCHOOL TAXABLE VALUE	4,900	
Friendship, NY 14739	ACRES 0.38		FD502 Friendship fire dist	4,900 TO	
	EAST-1270919 NRTH-0804285		LD501 Friendship light	4,900 TO	
	DEED BOOK 2018 PG-97563		RD501 Friendship refuse	4,900 TO	
	FULL MARKET VALUE	5,632	SW501 Friendship sidewalk	4,900 TO	
183.5-1-2	6878 County Rd 20				00000001001
183.5-1-2	210 1 Family Res		COUNTY TAXABLE VALUE	64,000	
Snyder Cheryl L	Friendship 025001	5,100	TOWN TAXABLE VALUE	64,000	
6878 County Rd 20	Gl28	64,000	SCHOOL TAXABLE VALUE	64,000	
Friendship, NY 14739	ACRES 0.73		FD502 Friendship fire dist	64,000 TO	
	EAST-1272270 NRTH-0806527		SW501 Friendship sidewalk	64,000 TO	
	DEED BOOK 2015 PG-81241				
	FULL MARKET VALUE	73,563			
182.16-1-14	39 W Water St				00000000883
182.16-1-14	210 1 Family Res		STAR B 41854	0 0	28,200
Snyder Kevin	Friendship 025001	1,900	COUNTY TAXABLE VALUE	33,000	
39 W Water St	Gl 28	33,000	TOWN TAXABLE VALUE	33,000	
PO Box 155	ACRES 0.20 BANK CORELG		SCHOOL TAXABLE VALUE	4,800	
Friendship, NY 14739	EAST-1271110 NRTH-0804037		FD502 Friendship fire dist	33,000 TO	
	DEED BOOK 2014 PG-68611		LD501 Friendship light	33,000 TO	
	FULL MARKET VALUE	37,931	RD501 Friendship refuse	33,000 TO	
			SW501 Friendship sidewalk	33,000 TO	
182.7-1-58	20 Queen Ann St				00000000500
182.7-1-58	270 Mfg housing		ENH STAR 41834	0 0	38,700
Snyder Linda A	Friendship 025001	9,500	COUNTY TAXABLE VALUE	38,700	
Hadsell Julie L	Gl 36	38,700	TOWN TAXABLE VALUE	38,700	
20 Queen Ann St	ACRES 1.00		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1268496 NRTH-0805737		FD502 Friendship fire dist	38,700 TO	
	DEED BOOK 2021 PG-12963		LD501 Friendship light	38,700 TO	
	FULL MARKET VALUE	44,483	RD501 Friendship refuse	38,700 TO	
			SW501 Friendship sidewalk	38,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 212
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-2.5	
	North Branch				00000000000
182.-1-2.5	240 Rural res		COUNTY TAXABLE VALUE	98,200	
Sokolowski Kimberly	Friendship 025001	12,000	TOWN TAXABLE VALUE	98,200	
Pritchard Adam	ACRES 5.00	98,200	SCHOOL TAXABLE VALUE	98,200	
7511 North Branch Lot 11	EAST-1263237 NRTH-0805605		FD502 Friendship fire dist	98,200 TO	
Friendship, NY 14739	DEED BOOK 2025 PG-62034				
	FULL MARKET VALUE	112,874			
				195.-1-23	
	7367 County Road 1				00000001096
195.-1-23	240 Rural res		COUNTY TAXABLE VALUE	98,700	
Sortore Bonita I	Friendship 025001	32,700	TOWN TAXABLE VALUE	98,700	
7367 CO RD 1	Gl 41	98,700	SCHOOL TAXABLE VALUE	98,700	
Friendship, NY 14739	ACRES 24.90		FD502 Friendship fire dist	98,700 TO	
	EAST-1264252 NRTH-0792803				
	DEED BOOK 2013 PG-61674				
	FULL MARKET VALUE	113,448			
				195.-1-21	
	7341 County Rd 1				00000001093
195.-1-21	210 1 Family Res		COUNTY TAXABLE VALUE	86,600	
Sortore Brian D	Friendship 025001	14,500	TOWN TAXABLE VALUE	86,600	
3957 Hicks Hill Rd	Gl 41	86,600	SCHOOL TAXABLE VALUE	86,600	
Friendship, NY 14739	ACRES 7.10		FD502 Friendship fire dist	86,600 TO	
	EAST-1265248 NRTH-0792846				
	DEED BOOK 2023 PG-34945				
	FULL MARKET VALUE	99,540			
				183.-1-31.2	
	Off Co Rte 20				00000000994
183.-1-31.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	61,400	
Sortore Malcolm	Friendship 025001	5,100	TOWN TAXABLE VALUE	61,400	
4466 State Route 275	Gl 20	61,400	SCHOOL TAXABLE VALUE	61,400	
Friendship, NY 14739	Inc Transfer 9223747		FD502 Friendship fire dist	61,400 TO	
	ACRES 0.73				
	EAST-1275323 NRTH-0807557				
	DEED BOOK 2018 PG-99468				
	FULL MARKET VALUE	70,575			
				196.-1-27.41	
	4214 Moss Brook Rd				00000001223
196.-1-27.41	240 Rural res		ENH STAR 41834	0 0	83,190
Sortore Malcolm	Friendship 025001	36,500	COUNTY TAXABLE VALUE	124,900	
Hicks Hill Rd	Gl 10,18	124,900	TOWN TAXABLE VALUE	124,900	
Friendship, NY 14739	ACRES 28.77		SCHOOL TAXABLE VALUE	41,710	
	EAST-1278496 NRTH-0796517		FD502 Friendship fire dist	124,900 TO	
	DEED BOOK 1057 PG-187				
	FULL MARKET VALUE	143,563			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
********** 182.11-1-10 **********					
	9 Vorhis St				00000000534
182.11-1-10	210 1 Family Res		COUNTY TAXABLE VALUE	67,100	
Sortore Oakley D	Friendship 025001	4,100	TOWN TAXABLE VALUE	67,100	
6755 County Rd 31	Gl 36	67,100	SCHOOL TAXABLE VALUE	67,100	
PO Box 433	ACRES 0.43		FD502 Friendship fire dist	67,100 TO	
Friendship, NY 14739	EAST-1268318 NRTH-0805283		LD501 Friendship light	67,100 TO	
	DEED BOOK 2023 PG-43191		RD501 Friendship refuse	67,100 TO	
	FULL MARKET VALUE	77,126	SW501 Friendship sidewalk	67,100 TO	
********** 182.14-1-7 **********					
	7267 County Rd 20				00000000807
182.14-1-7	435 Man car wash		COUNTY TAXABLE VALUE	69,000	
Sortore Oakley D	Friendship 025001	19,900	TOWN TAXABLE VALUE	69,000	
6755 CR 31	Gl 43	69,000	SCHOOL TAXABLE VALUE	69,000	
Friendship, NY 14739	Laundramat and garage		FD502 Friendship fire dist	69,000 TO	
	ACRES 9.80				
	EAST-1266092 NRTH-0802370				
	DEED BOOK 2022 PG-30183				
	FULL MARKET VALUE	79,310			
********** 182.14-1-10.1 **********					
	7283 S County Rd 20				00000000810
182.14-1-10.1	210 1 Family Res		COUNTY TAXABLE VALUE	5,800	
Sortore Oakley D	Friendship 025001	5,800	TOWN TAXABLE VALUE	5,800	
6755 County Rd 31	Gl 43	5,800	SCHOOL TAXABLE VALUE	5,800	
Friendship, NY 14739	land contract Amy Bennet		FD502 Friendship fire dist	5,800 TO	
	ACRES 0.61				
	EAST-1265913 NRTH-0802495				
	DEED BOOK 2024 PG-50980				
	FULL MARKET VALUE	6,667			
********** 183.-1-26.12 **********					
	6755 County Rd 31				00000001281
183.-1-26.12	210 1 Family Res		STAR B 41854	0 0	28,200
Sortore Oakley D	Friendship 025001	7,600	COUNTY TAXABLE VALUE	81,500	
Sortore Erin J	Gl 19	81,500	TOWN TAXABLE VALUE	81,500	
6755 County Rd 31	ACRES 1.60		SCHOOL TAXABLE VALUE	53,300	
Friendship, NY 14739	EAST-1274082 NRTH-0803436		FD502 Friendship fire dist	81,500 TO	
	DEED BOOK 1106 PG-301				
	FULL MARKET VALUE	93,678			
********** 182.-1-29.2 **********					
	4534 Moss Brook Rd				00000000384
182.-1-29.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	7,900	
Sortore Wesley	Friendship 025001	7,800	TOWN TAXABLE VALUE	7,900	
6698 County Rd 31	Gl 27	7,900	SCHOOL TAXABLE VALUE	7,900	
Friendship, NY 14739	Inc 182.-1-31.3 1.59ac		FD502 Friendship fire dist	7,900 TO	
	ACRES 1.60				
	EAST-1273520 NRTH-0801237				
	DEED BOOK 999 PG-00056				
	FULL MARKET VALUE	9,080			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
182.-1-31.3	4525 W Moss Brook Rd					00000001363
182.-1-31.3	314 Rural vac<10		COUNTY TAXABLE VALUE	2,000		
Sortore Wesley	Friendship 025001	2,000	TOWN TAXABLE VALUE	2,000		
Sortore Kathleen	ACRES 1.59	2,000	SCHOOL TAXABLE VALUE	2,000		
6698 County Rd 31	EAST-1273071 NRTH-0801231		FD502 Friendship fire dist	2,000 TO		
Friendship, NY 14739	DEED BOOK 2015 PG-79181					
	FULL MARKET VALUE	2,299				
183.-1-26.2	6698 County Rd 31					00000001279
183.-1-26.2	240 Rural res		STAR B 41854	0	0	28,200
Sortore Wesley	Friendship 025001	30,000	COUNTY TAXABLE VALUE	144,400		
Sortore Kathleen	Gl 19	144,400	TOWN TAXABLE VALUE	144,400		
6698 County Rd 31	ACRES 22.20		SCHOOL TAXABLE VALUE	116,200		
Friendship, NY 14739	EAST-1274840 NRTH-0803597		FD502 Friendship fire dist	144,400 TO		
	DEED BOOK 1100 PG-166					
	FULL MARKET VALUE	165,977				
182.-1-55.1	County Rd 31					00000000413
182.-1-55.1	322 Rural vac>10		COUNTY TAXABLE VALUE	16,800		
Sortore Wesley & Kathleen	Friendship 025001	16,800	TOWN TAXABLE VALUE	16,800		
Sortore Zachary	27-28	16,800	SCHOOL TAXABLE VALUE	16,800		
6698 County Rd 31	ACRES 15.00		FD502 Friendship fire dist	16,800 TO		
Friendship, NY 14739	EAST-1272610 NRTH-0802517					
	DEED BOOK 2026 PG-65179					
	FULL MARKET VALUE	19,310				
182.-1-53.112	County Rd 31					
182.-1-53.112	314 Rural vac<10		COUNTY TAXABLE VALUE	12,400		
Sortore Zachary T	Friendship 025001	12,400	TOWN TAXABLE VALUE	12,400		
Sortore Rebecca N	ACRES 3.28	12,400	SCHOOL TAXABLE VALUE	12,400		
4747 mOSS bROOK Rd	EAST-1272938 NRTH-0803666		FD502 Friendship fire dist	12,400 TO		
Friendship, NY 14739	DEED BOOK 2025 PG-57364					
	FULL MARKET VALUE	14,253				
182.-1-29.1	4494 Moss Brook Rd					00000000383
182.-1-29.1	240 Rural res		VET COM CT 41131	9,400	9,400	0
Sortore,David & Nancy Fam tru	Friendship 025001	121,600	VET COM S 41134	0	0	50,050
Sortore Wesley	Gl 26-27	200,200	VET DIS CT 41141	18,800	18,800	0
4494 Moss Brook Rd	ACRES 115.50		VET DIS S 41144	0	0	100,100
Friendship, NY 14739	EAST-1273830 NRTH-0800271		ENH STAR 41834	0	0	50,050
	DEED BOOK 2022 PG-28074		COUNTY TAXABLE VALUE	172,000		
	FULL MARKET VALUE	230,115	TOWN TAXABLE VALUE	172,000		
			SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	200,200 TO		

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.19-1-19	36 Pennsylvania Ave 210 1 Family Res		STAR B 41854	0 0 28,200	00000000936
Sosinski Walter L III	Friendship 025001	14,400	COUNTY TAXABLE VALUE	87,200	
Stevenson John	Gl 35	87,200	TOWN TAXABLE VALUE	87,200	
36 Pennsylvania Ave	ACRES 4.90		SCHOOL TAXABLE VALUE	59,000	
Friendship, NY 14739	EAST-1266832 NRTH-0800940		FD502 Friendship fire dist	87,200 TO	
	DEED BOOK 1211 PG-108		LD501 Friendship light	87,200 TO	
	FULL MARKET VALUE	100,230	RD501 Friendship refuse	87,200 TO	
			SW501 Friendship sidewalk	87,200 TO	
169.-1-24.3	5011 County Rd 17 210 1 Family Res		COUNTY TAXABLE VALUE	11,500	00000000225
Southern Tier Animal RescueInc	Friendship 025001	2,200	TOWN TAXABLE VALUE	11,500	
7073 Gleason Hill Rd	Gl 37	11,500	SCHOOL TAXABLE VALUE	11,500	
Belfast, NY 14711	ACRES 0.31		FD502 Friendship fire dist	11,500 TO	
	EAST-1267346 NRTH-0808776				
	DEED BOOK 2014 PG-71437				
	FULL MARKET VALUE	13,218			
195.-1-36	4450 State Route 275 210 1 Family Res		COUNTY TAXABLE VALUE	68,900	00000001110
Speta Mark E	Friendship 025001	17,800	TOWN TAXABLE VALUE	68,900	
2050 Wildwood Trl	Gl 34	68,900	SCHOOL TAXABLE VALUE	68,900	
Pocomoke, MD 21851	Partial 750		FD502 Friendship fire dist	68,900 TO	
	ACRES 7.90				
	EAST-1266280 NRTH-0799587				
	DEED BOOK 2023 PG-45965				
	FULL MARKET VALUE	79,195			
168.-1-14.531	5077 Echoing Pine Rd 260 Seasonal res		COUNTY TAXABLE VALUE	59,900	00000000172
Springer William E	Friendship 025001	8,300	TOWN TAXABLE VALUE	59,900	
Springer Margo E	Gl 61	59,900	SCHOOL TAXABLE VALUE	59,900	
11964 Lake Shore Rd	Springer Cabin		FD502 Friendship fire dist	59,900 TO	
Wainfleet Ontario, Canada	ACRES 2.00				
LOS1VO	EAST-1258000 NRTH-0809217				
	DEED BOOK 1257 PG-99				
	FULL MARKET VALUE	68,851			
157.-1-13.1	Belvidere Rd 322 Rural vac>10		COUNTY TAXABLE VALUE	11,300	00000000116
Stachowski Maria V	genesee Valley 023202	11,300	TOWN TAXABLE VALUE	11,300	
Pownall Kristan M	7-8	11,300	SCHOOL TAXABLE VALUE	11,300	
5677 Whittier Rd	ACRES 9.60		FD502 Friendship fire dist	11,300 TO	
Belmont, NY 14813	EAST-1285955 NRTH-0818838				
	DEED BOOK 2020 PG-7270				
	FULL MARKET VALUE	12,989			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
157.-1-15	5677 Whitaker Rd				00000000118
157.-1-15	210 1 Family Res		COUNTY TAXABLE VALUE	81,600	
Stachowski Maria V	genesee Valley 023202	12,000	TOWN TAXABLE VALUE	81,600	
5677 Whitaker Rd	Gl 7	81,600	SCHOOL TAXABLE VALUE	81,600	
Belmont, NY 14813	ACRES 5.00 BANKLERETA2		FD502 Friendship fire dist	81,600 TO	
	EAST-1285450 NRTH-0818438				
	DEED BOOK 1243 PG-197				
	FULL MARKET VALUE	93,793			
183.-1-29	6467-9 County Rd 20				00000000991
183.-1-29	260 Seasonal res		COUNTY TAXABLE VALUE	72,000	
Stachura Gregory Paul	Friendship 025001	36,240	TOWN TAXABLE VALUE	72,000	
Szlis Michael Paul et al	Gl 12	72,000	SCHOOL TAXABLE VALUE	72,000	
86 Fredro St	ACRES 48.90		FD502 Friendship fire dist	72,000 TO	
Buffalo, NY 14206	EAST-1281426 NRTH-0805323				
	DEED BOOK 2017 PG-93016				
	FULL MARKET VALUE	82,759			
195.-1-27.1	County Rd 1				00000001097
195.-1-27.1	314 Rural vac<10		COUNTY TAXABLE VALUE	13,500	
Stagg Gordon	Friendship 025001	13,500	TOWN TAXABLE VALUE	13,500	
Stagg Anne	Gl 41	13,500	SCHOOL TAXABLE VALUE	13,500	
1575 N Stone St	ACRES 6.20		FD502 Friendship fire dist	13,500 TO	
West Suffield, CT 06093	EAST-1263310 NRTH-0793657				
	DEED BOOK 1199 PG-92				
	FULL MARKET VALUE	15,517			
195.-1-29.1	County Rd 1				00000001101
195.-1-29.1	322 Rural vac>10		COUNTY TAXABLE VALUE	76,700	
Stagg Greg	Friendship 025001	76,700	TOWN TAXABLE VALUE	76,700	
8563 County Route 78	Gl 41	76,700	SCHOOL TAXABLE VALUE	76,700	
Henderson, NY 13650	ACRES 69.36		FD502 Friendship fire dist	76,700 TO	
	EAST-1263760 NRTH-0794677				
	DEED BOOK 1152 PG-307				
	FULL MARKET VALUE	88,161			
194.-1-9.1	7461 County Road 1				00000001038
194.-1-9.1	240 Rural res		STAR B 41854	0 0	28,200
Stagg Gregory A	Friendship 025001	86,100	COUNTY TAXABLE VALUE	156,000	
8563 County Route 78 Rd	Gl 49-41	156,000	TOWN TAXABLE VALUE	156,000	
Henderson, NY 13650	Inc 195.-1-26 (31.38Ac)		SCHOOL TAXABLE VALUE	127,800	
	ACRES 79.28		FD502 Friendship fire dist	156,000 TO	
	EAST-1262420 NRTH-0794457				
	DEED BOOK 1178 PG-180				
	FULL MARKET VALUE	179,310			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-11.11	N Branch Rd 312 Vac w/imprv		COUNTY TAXABLE VALUE	47,200	00000000155
Starkweather Kirk	Friendship 025001	44,200	TOWN TAXABLE VALUE	47,200	
Starkweather Darlene	ACRES 36.40	47,200	SCHOOL TAXABLE VALUE	47,200	
6340 Charlotteville Rd	EAST-1260318 NRTH-0810269		FD502 Friendship fire dist	47,200 TO	
Newfane, NY 14108	DEED BOOK 2020 PG-9716				
	FULL MARKET VALUE	54,253			
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2027					
182.16-1-46	18 South St 210 1 Family Res		COUNTY TAXABLE VALUE	80,700	00000000914
Starzi Richard F	Friendship 025001	1,700	TOWN TAXABLE VALUE	80,700	
18 South St	Gl 35	80,700	SCHOOL TAXABLE VALUE	80,700	
Friendship, NY 14739	ACRES 0.18 BANK CORELG		FD502 Friendship fire dist	80,700 TO	
	EAST-1270091 NRTH-0803353		LD501 Friendship light	80,700 TO	
	DEED BOOK 1720 PG-313		RD501 Friendship refuse	80,700 TO	
	FULL MARKET VALUE	92,759	SW501 Friendship sidewalk	80,700 TO	
182.15-1-28	107 W Main St 210 1 Family Res		COUNTY TAXABLE VALUE	54,800	00000000837
Stearns Lloyd D	Friendship 025001	3,600	TOWN TAXABLE VALUE	54,800	
Greenman Gregory A	Gl 35	54,800	SCHOOL TAXABLE VALUE	54,800	
107 West Main St	ACRES 0.38		FD502 Friendship fire dist	54,800 TO	
Friendship, NY 14739	EAST-1267576 NRTH-0803407		LD501 Friendship light	54,800 TO	
	DEED BOOK 2025 PG-59761		RD501 Friendship refuse	54,800 TO	
	FULL MARKET VALUE	62,989	SW501 Friendship sidewalk	54,800 TO	
169.-1-36.1	7401 N Branch Rd 210 1 Family Res		VET WAR CT 41121	5,640 5,640	00000000246 0
Stevens Deborah	Friendship 025001	11,900	VET WAR S 41124	0 0	17,475
7401 N Branch Rd	Gl 45	116,500	VET DIS CT 41141	18,800 18,800	0
Friendship, NY 14739	ACRES 4.90		VET DIS S 41144	0 0	34,950
	EAST-1264082 NRTH-0808332		ENH STAR 41834	0 0	64,075
	DEED BOOK 1247 PG-176		COUNTY TAXABLE VALUE	92,060	
	FULL MARKET VALUE	133,908	TOWN TAXABLE VALUE	92,060	
			SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	116,500 TO	
169.-1-5.42	5329 Maple Grove Rd 270 Mfg housing		STAR B 41854	0 0	00000000199 28,200
Stewart Cristin M	Friendship 025001	6,300	COUNTY TAXABLE VALUE	29,200	
Stewart Coreen R	ACRES 0.90	29,200	TOWN TAXABLE VALUE	29,200	
5329 Maple Grove Rd	EAST-1268466 NRTH-0813525		SCHOOL TAXABLE VALUE	1,000	
Friendship, NY 14739	DEED BOOK 2024 PG-49413		FD502 Friendship fire dist	29,200 TO	
	FULL MARKET VALUE	33,563			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				169.-1-5.43	
	White Creek Rd				00000000200
169.-1-5.43	312 Vac w/imprv		COUNTY TAXABLE VALUE	14,600	
Stewart Cristin M	Friendship 025001	13,000	TOWN TAXABLE VALUE	14,600	
Stewart Coreen R	Gl 33	14,600	SCHOOL TAXABLE VALUE	14,600	
5329 Maple Grove Rd	ACRES 10.60		FD502 Friendship fire dist	14,600 TO	
Friendship, NY 14739	EAST-1268663 NRTH-0813163				
	DEED BOOK 2024 PG-49413				
	FULL MARKET VALUE	16,782			
				156.-1-11.2	
5412	Pigtail Rd				00000000056
156.-1-11.2	260 Seasonal res		COUNTY TAXABLE VALUE	49,200	
Stith Russell V	Friendship 025001	11,100	TOWN TAXABLE VALUE	49,200	
Stith Jennifer L	Gl 31	49,200	SCHOOL TAXABLE VALUE	49,200	
57 Burnside Drive	Mobile Home 2000		FD502 Friendship fire dist	49,200 TO	
Tonawanda, NY 14150	ACRES 4.30				
	EAST-1273440 NRTH-0817117				
	DEED BOOK 2018 PG-97055				
	FULL MARKET VALUE	56,552			
				182.14-1-2.2	
7294	County Rd 20				00000000802
182.14-1-2.2	210 1 Family Res		COUNTY TAXABLE VALUE	101,500	
Stives Terry	Friendship 025001	5,700	TOWN TAXABLE VALUE	101,500	
Stives Connie	GL 33	101,500	SCHOOL TAXABLE VALUE	101,500	
7294 County Rd 20	FRNT 160.00 DPTH 167.00		FD502 Friendship fire dist	101,500 TO	
Friendship, NY 14739	ACRES 0.60				
	EAST-1265750 NRTH-0802777				
	DEED BOOK 2019 PG-4452				
	FULL MARKET VALUE	116,667			
				182.11-1-42	
22	Factory St				00000000566
182.11-1-42	210 1 Family Res		COUNTY TAXABLE VALUE	66,200	
Stives Terry L	Friendship 025001	9,800	TOWN TAXABLE VALUE	66,200	
Stives Connie R	Gl 36	66,200	SCHOOL TAXABLE VALUE	66,200	
7294 County Rd 20	ACRES 1.25		FD502 Friendship fire dist	66,200 TO	
Friendship, NY 14739	EAST-1268230 NRTH-0804450		LD501 Friendship light	66,200 TO	
	DEED BOOK 2024 PG-50752		RD501 Friendship refuse	66,200 TO	
	FULL MARKET VALUE	76,092	SW501 Friendship sidewalk	66,200 TO	
				182.19-1-9	
33	Pennsylvania Ave				00000000926
182.19-1-9	210 1 Family Res		COUNTY TAXABLE VALUE	35,200	
Stives Terry L	Friendship 025001	8,500	TOWN TAXABLE VALUE	35,200	
Stives Connie	Gl 35	35,200	SCHOOL TAXABLE VALUE	35,200	
33 Penn Ave Box 52	ACRES 0.89		FD502 Friendship fire dist	35,200 TO	
Friendship, NY 14739	EAST-1267265 NRTH-0801151		LD501 Friendship light	35,200 TO	
	DEED BOOK 697 PG-00200		RD501 Friendship refuse	35,200 TO	
	FULL MARKET VALUE	40,460	SW501 Friendship sidewalk	35,200 TO	

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.16-1-22.3	
	3 South St				00000001309
182.16-1-22.3	311 Res vac land		COUNTY TAXABLE VALUE	10,300	
Stockman Mark A	Friendship 025001	10,300	TOWN TAXABLE VALUE	10,300	
Stockman Judith	27-35	10,300	SCHOOL TAXABLE VALUE	10,300	
3228 Ridge Rd	ACRES 1.60		FD502 Friendship fire dist	10,300 TO	
Scotia, NY 12302	EAST-1270642 NRTH-0803826		LD501 Friendship light	10,300 TO	
	DEED BOOK 1150 PG-298		RD501 Friendship refuse	10,300 TO	
	FULL MARKET VALUE	11,839	SW501 Friendship sidewalk	10,300 TO	
				182.11-2-32	
	13 Elmwood Ave				00000000606
182.11-2-32	230 3 Family Res		COUNTY TAXABLE VALUE	91,800	
Stocum Ashley C	Friendship 025001	1,200	TOWN TAXABLE VALUE	91,800	
13 Elmwood Ave	Gl 36	91,800	SCHOOL TAXABLE VALUE	91,800	
Friendship, NY 14739	ACRES 0.13		FD502 Friendship fire dist	91,800 TO	
	EAST-1268818 NRTH-0804555		LD501 Friendship light	91,800 TO	
	DEED BOOK 2024 PG-47145		RD501 Friendship refuse	91,800 TO	
	FULL MARKET VALUE	105,517	SW501 Friendship sidewalk	91,800 TO	
				168.-1-11.8	
	7634 N Branch Rd				00000001408
168.-1-11.8	240 Rural res		COUNTY TAXABLE VALUE	84,200	
Stocum Dennis	Friendship 025001	56,900	TOWN TAXABLE VALUE	84,200	
Stocum Amber	O&G lease 1204/297	84,200	SCHOOL TAXABLE VALUE	84,200	
7634 N Branch Rd	168.-1-6.2 15.3 ac.		FD502 Friendship fire dist	84,200 TO	
Friendship, NY 14739	168-1-11.1/312				
	ACRES 49.10				
	EAST-1259640 NRTH-0810497				
	DEED BOOK 1664 PG-222				
	FULL MARKET VALUE	96,782			
				155.-1-11.6	
	5645 Springbrook Rd				00000001324
155.-1-11.6	260 Seasonal res		COUNTY TAXABLE VALUE	53,700	
Strange John M	Friendship 025001	9,500	TOWN TAXABLE VALUE	53,700	
615 78th St	Gl 63	53,700	SCHOOL TAXABLE VALUE	53,700	
Niagara Falls, NY 14304	ACRES 3.00		FD502 Friendship fire dist	53,700 TO	
	EAST-1258170 NRTH-0818137				
	DEED BOOK 1190 PG-47				
	FULL MARKET VALUE	61,724			
				168.-1-14.12	
	5070 Echoing Pine Rd				00000000161
168.-1-14.12	260 Seasonal res		COUNTY TAXABLE VALUE	56,900	
Strauss Stacey	Friendship 025001	12,100	TOWN TAXABLE VALUE	56,900	
123 Dellwood Rd	Gl 53-61	56,900	SCHOOL TAXABLE VALUE	56,900	
Amherst, NY 14226	Rickus/frances/dent/reiss		FD502 Friendship fire dist	56,900 TO	
	Hall/schuck/gerland				
	ACRES 5.10				
	EAST-1258954 NRTH-0809228				
	DEED BOOK 2018 PG-99470				
	FULL MARKET VALUE	65,402			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-23	2 E Water St 210 1 Family Res		ENH STAR 41834	0 0 59,600	00000000664
Strickley Susan	Friendship 025001	9,500	COUNTY TAXABLE VALUE	59,600	
2 E Water St	Gl 28	59,600	TOWN TAXABLE VALUE	59,600	
Friendship, NY 14739	ACRES 1.00		SCHOOL TAXABLE VALUE	0	
	EAST-1271200 NRTH-0805217		FD502 Friendship fire dist	59,600 TO	
	DEED BOOK 1166 PG-336		LD501 Friendship light	59,600 TO	
	FULL MARKET VALUE	68,506	RD501 Friendship refuse	59,600 TO	
			SW501 Friendship sidewalk	59,600 TO	
181.-1-9.12	7578 County Rd 20 240 Rural res		STAR B 41854	0 0 28,200	00000001390
Stuck Darrel R	Friendship 025001	8,500	COUNTY TAXABLE VALUE	92,300	
Stuck Tara L	51-52	92,300	TOWN TAXABLE VALUE	92,300	
7578 County Rd 20	65 Ac Ll		SCHOOL TAXABLE VALUE	64,100	
Friendship, NY 14739	ACRES 2.20		FD502 Friendship fire dist	92,300 TO	
	EAST-1261050 NRTH-0802187				
	DEED BOOK 1507 PG-319				
	FULL MARKET VALUE	106,092			
181.-1-9.11	7578 County Rd 20 322 Rural vac>10		COUNTY TAXABLE VALUE	19,800	00000000334
Stuck Darrell R	Friendship 025001	19,800	TOWN TAXABLE VALUE	19,800	
Stuck Tara L	51-52	19,800	SCHOOL TAXABLE VALUE	19,800	
7578 County Rd 20	ACRES 18.00		FD502 Friendship fire dist	19,800 TO	
Friendship, NY 14739	EAST-1260640 NRTH-0802227				
	DEED BOOK 2018 PG-95145				
	FULL MARKET VALUE	22,759			
182.15-1-36	87 W Main St 210 1 Family Res		COUNTY TAXABLE VALUE	68,300	00000000845
Stuck Devin C	Friendship 025001	5,700	TOWN TAXABLE VALUE	68,300	
Stuck Melody L	Gl 35	68,300	SCHOOL TAXABLE VALUE	68,300	
87 W Main St	ACRES 0.60 BANK CORELG		FD502 Friendship fire dist	68,300 TO	
Friendship, NY 14739	EAST-1268116 NRTH-0803710		LD501 Friendship light	68,300 TO	
	DEED BOOK 2023 PG-41883		RD501 Friendship refuse	68,300 TO	
	FULL MARKET VALUE	78,506	SW501 Friendship sidewalk	68,300 TO	
182.-1-76.11	State Route 275 314 Rural vac<10		COUNTY TAXABLE VALUE	900	00000001330
Stuck Ronald A	Friendship 025001	900	TOWN TAXABLE VALUE	900	
Ronald A Stuck Trust Dated 4/1	Gl 43	900	SCHOOL TAXABLE VALUE	900	
7331 County Rd 20	ACRES 0.70		FD502 Friendship fire dist	900 TO	
Friendship, NY 14739	EAST-1266604 NRTH-0802609				
	DEED BOOK 2026 PG-66804				
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	1,034			
Stuck Ronald					

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	County Rd 20			182.14-1-1.2	00000000800
182.14-1-1.2	321 Abandoned ag		COUNTY TAXABLE VALUE	4,600	
Stuck Ronald A	Friendship 025001	4,600	TOWN TAXABLE VALUE	4,600	
Ronald A Stuck Trust Dated 4/1	Gl 43	4,600	SCHOOL TAXABLE VALUE	4,600	
7331 County Rd 20	ACRES 0.48		FD502 Friendship fire dist	4,600 TO	
Friendship, NY 14739	EAST-1265532 NRTH-0802741				
	DEED BOOK 2026 PG-66804				
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	5,287			
Stuck Ronald					
	115 W Main St			182.15-1-24	00000000833
182.15-1-24	311 Res vac land		COUNTY TAXABLE VALUE	8,100	
Stuck Ronald A	Friendship 025001	8,100	TOWN TAXABLE VALUE	8,100	
Ronald A Stuck Trust Dated 4/1	Gl 35	8,100	SCHOOL TAXABLE VALUE	8,100	
7331 County Rd 20	ACRES 0.85		FD502 Friendship fire dist	8,100 TO	
Friendship, NY 14739	EAST-1267215 NRTH-0803221		LD501 Friendship light	8,100 TO	
	DEED BOOK 2026 PG-66804		RD501 Friendship refuse	8,100 TO	
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	9,310	SW501 Friendship sidewalk	8,100 TO	
Stuck Ronald					
	113 W Main St			182.15-1-25	00000000834
182.15-1-25	210 1 Family Res		COUNTY TAXABLE VALUE	63,700	
Stuck Ronald A	Friendship 025001	4,800	TOWN TAXABLE VALUE	63,700	
Ronald A Stuck Trust Dated 4/1	Gl 35	63,700	SCHOOL TAXABLE VALUE	63,700	
7331 County Rd 20	ACRES 0.50		FD502 Friendship fire dist	63,700 TO	
Friendship, NY 14739	EAST-1267340 NRTH-0803272		LD501 Friendship light	63,700 TO	
	DEED BOOK 2026 PG-66804		RD501 Friendship refuse	63,700 TO	
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	73,218	SW501 Friendship sidewalk	63,700 TO	
Stuck Ronald A					
	119 W Main St			182.15-1-61	00000000870
182.15-1-61	311 Res vac land		COUNTY TAXABLE VALUE	2,300	
Stuck Ronald A	Friendship 025001	2,300	TOWN TAXABLE VALUE	2,300	
Ronald A Stuck Trust Dated 4/1	Gl35	2,300	SCHOOL TAXABLE VALUE	2,300	
7331 County Rd 20	ACRES 0.24		FD502 Friendship fire dist	2,300 TO	
Friendship, NY 14739	EAST-1267118 NRTH-0803250		LD501 Friendship light	2,300 TO	
	DEED BOOK 2026 PG-66804		RD501 Friendship refuse	2,300 TO	
PRIOR OWNER ON 3/01/2026	FULL MARKET VALUE	2,644	SW501 Friendship sidewalk	2,300 TO	
Stuck Ronald					

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
195.-1-42	4370 State Route 275					00000001116
Stumps Adrienne J	270 Mfg housing		VET WAR CT 41121	5,640	5,640	0
Rojek Renee	Friendship 025001	42,200	VET WAR S 41124	0	0	9,030
125 Victory Ave	Gl 34	60,200	COUNTY TAXABLE VALUE	54,560		
Lackawanna, NY 14218	ACRES 64.90		TOWN TAXABLE VALUE	54,560		
	EAST-1268760 NRTH-0798437		SCHOOL TAXABLE VALUE		51,170	
	DEED BOOK 2021 PG-16599		FD502 Friendship fire dist		60,200 TO	
	FULL MARKET VALUE	69,195				
182.19-1-13	45 Pennsylvania Ave					00000000930
Stupp Jason Michael	210 1 Family Res		STAR B 41854	0	0	28,200
45 Pennsylvania Ave	Friendship 025001	10,600	COUNTY TAXABLE VALUE	66,000		
Friendship, NY 14739	Gl 35	66,000	TOWN TAXABLE VALUE	66,000		
	ACRES 1.90 BANK CORELG		SCHOOL TAXABLE VALUE		37,800	
	EAST-1267250 NRTH-0800565		FD502 Friendship fire dist		66,000 TO	
	DEED BOOK 2012 PG-60428		LD501 Friendship light		66,000 TO	
	FULL MARKET VALUE	75,862	RD501 Friendship refuse		66,000 TO	
			SW501 Friendship sidewalk		66,000 TO	
196.-1-36	4221 Dineen Rd					00000001233
Sutton Lyle	210 1 Family Res		ENH STAR 41834	0	0	83,190
Sutton Steven	Friendship 025001	85,600	COUNTY TAXABLE VALUE	174,800		
4221 Dineen Rd	Gl 10	174,800	TOWN TAXABLE VALUE	174,800		
Friendship, NY 14739	ACRES 78.70		SCHOOL TAXABLE VALUE		91,610	
	EAST-1280909 NRTH-0795477		FD502 Friendship fire dist		174,800 TO	
	DEED BOOK 2025 PG-61816					
	FULL MARKET VALUE	200,920				
182.8-1-19	55 Depot St					00000000522
Swank Katarina	210 1 Family Res		COUNTY TAXABLE VALUE	53,000		
55 Depot St	Friendship 025001	9,500	TOWN TAXABLE VALUE	53,000		
Friendship, NY 14739	Gl 36	53,000	SCHOOL TAXABLE VALUE		53,000	
	ACRES 1.00		FD502 Friendship fire dist		53,000 TO	
	EAST-1269786 NRTH-0806263		LD501 Friendship light		53,000 TO	
	DEED BOOK 2015 PG-81735		RD501 Friendship refuse		53,000 TO	
	FULL MARKET VALUE	60,920	SW501 Friendship sidewalk		53,000 TO	
			UW001 Unpaid water		.00 MT	

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.12-2-34	33 E Water St					ACCOUNT NO. 00000000750
182.12-2-34	210 1 Family Res		VET COM CT 41131	9,400	9,400	0
Swarthout Ray	Friendship 025001	3,100	VET COM S 41134	0	0	10,900
Swarthout Elsie	Gl 28	43,600	VET DIS CT 41141	15,260	15,260	0
33 E Water St	ACRES 0.33		VET DIS S 41144	0	0	15,260
Friendship, NY 14739	EAST-1271244 NRTH-0804285		COUNTY TAXABLE VALUE	18,940		
	DEED BOOK 2020 PG-10760		TOWN TAXABLE VALUE	18,940		
	FULL MARKET VALUE	50,115	SCHOOL TAXABLE VALUE			17,440
			FD502 Friendship fire dist	43,600 TO		
			LD501 Friendship light	43,600 TO		
			RD501 Friendship refuse	43,600 TO		
			SW501 Friendship sidewalk	43,600 TO		
168.-1-14.16	5131 Echoing Pine Rd					ACCOUNT NO. 00000001482
168.-1-14.16	270 Mfg housing		COUNTY TAXABLE VALUE	35,900		
Sweeny Linda	Friendship 025001	10,500	TOWN TAXABLE VALUE	35,900		
Shaffer Kris Ross	ACRES 3.80	35,900	SCHOOL TAXABLE VALUE			35,900
c/o Kris Shaffer	EAST-1257601 NRTH-0810254		FD502 Friendship fire dist	35,900 TO		
9260 Bear Valley Rd	DEED BOOK 2018 PG-95884					
Portville, NY 14770	FULL MARKET VALUE	41,264				
182.12-2-18	19 E Main St					ACCOUNT NO. 00000000734
182.12-2-18	210 1 Family Res		ENH STAR 41834	0	0	83,190
Swift Earletta M	Friendship 025001	2,400	COUNTY TAXABLE VALUE	126,100		
19 E Main St St	Gl 28	126,100	TOWN TAXABLE VALUE	126,100		
PO Box 501	Garage 1600		SCHOOL TAXABLE VALUE			42,910
Friendship, NY 14739	ACRES 0.25		FD502 Friendship fire dist	126,100 TO		
	EAST-1270417 NRTH-0804775		LD501 Friendship light	126,100 TO		
	FULL MARKET VALUE	144,943	RD501 Friendship refuse	126,100 TO		
			SW501 Friendship sidewalk	126,100 TO		
182.12-1-37	22 E Main St					ACCOUNT NO. 00000000677
182.12-1-37	210 1 Family Res		STAR B 41854	0	0	28,200
Swift La Rue E	Friendship 025001	3,600	COUNTY TAXABLE VALUE	138,300		
22 E Main St	Gl 28	138,300	TOWN TAXABLE VALUE	138,300		
PO Box 411	ACRES 0.38		SCHOOL TAXABLE VALUE			110,100
Friendship, NY	EAST-1270343 NRTH-0805057		FD502 Friendship fire dist	138,300 TO		
	DEED BOOK 1716 PG-99		LD501 Friendship light	138,300 TO		
	FULL MARKET VALUE	158,966	RD501 Friendship refuse	138,300 TO		
			SW501 Friendship sidewalk	138,300 TO		

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.11-2-50.2	
	3 Maple Ave				00000000623
182.11-2-50.2	230 3 Family Res		COUNTY TAXABLE VALUE	55,900	
Swift Larue E	Friendship 025001	1,500	TOWN TAXABLE VALUE	55,900	
Dunham Rebecca L	Gl 36	55,900	SCHOOL TAXABLE VALUE	55,900	
PO Box 411	B 771 P 186		FD502 Friendship fire dist	55,900 TO	
Friendship, NY 14739	ACRES 0.16		LD501 Friendship light	55,900 TO	
	EAST-1269561 NRTH-0804985		RD501 Friendship refuse	55,900 TO	
	DEED BOOK 2022 PG-21673		SW501 Friendship sidewalk	55,900 TO	
	FULL MARKET VALUE	64,253			
				182.-1-43.2	
	4750 Castle Garden Road				00000001484
182.-1-43.2	240 Rural res		CW_10_VET/ 41151	3,760 0	0
Szucs David M	Friendship 025001	4,800	COUNTY TAXABLE VALUE	142,540	
Szucs Lisa R	ACRES 0.50	146,300	TOWN TAXABLE VALUE	146,300	
4750 Castle Garden Road	EAST-1266347 NRTH-0803923		SCHOOL TAXABLE VALUE	146,300	
Friendship, NY 14739	DEED BOOK 2018 PG-97128		FD502 Friendship fire dist	146,300 TO	
	FULL MARKET VALUE	168,161			
				182.-1-26	
	6832-2 County Rd 31				00000000381
182.-1-26	270 Mfg housing		COUNTY TAXABLE VALUE	46,100	
Taft Beverly K	Friendship 025001	2,200	TOWN TAXABLE VALUE	46,100	
Taft Glann W	Gl 28	46,100	SCHOOL TAXABLE VALUE	46,100	
6832 County Rd 31	ACRES 0.23		FD502 Friendship fire dist	46,100 TO	
PO Box 144	EAST-1273112 NRTH-0804032				
Friendship, NY 14739	DEED BOOK 2009 PG-36283				
	FULL MARKET VALUE	52,989			
				182.-1-53.2	
	6825 County Rd 31				00000000411
182.-1-53.2	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Talbett Thomas E Jr	Friendship 025001	6,200	VET WAR S 41124	0 0	9,405
Talbett Marlee A	Gl27	62,700	ENH STAR 41834	0 0	53,295
6825 County Rd 31	ACRES 0.65		COUNTY TAXABLE VALUE	57,060	
Friendship, NY 14739	EAST-1273074 NRTH-0803830		TOWN TAXABLE VALUE	57,060	
	DEED BOOK 685 PG-00287		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	72,069	FD502 Friendship fire dist	62,700 TO	
				182.-1-53.111	
	6841 County Rd 31				00000000410
182.-1-53.111	210 1 Family Res		COUNTY TAXABLE VALUE	62,600	
Talbett Thomas E Jr	Friendship 025001	7,200	TOWN TAXABLE VALUE	62,600	
Sortore Wesley D	Gl 27	62,600	SCHOOL TAXABLE VALUE	62,600	
C/O Zachary & Rebecca Sortore	Land Contract 1161/309		FD502 Friendship fire dist	62,600 TO	
4747 Mossbrook Rd	ACRES 0.76				
Friendship, NY 14739	EAST-1272969 NRTH-0803728				
	DEED BOOK 2023 PG-35054				
	FULL MARKET VALUE	71,954			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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182.-1-54.1	4565 Moss Brook Rd				00000000412
182.-1-54.1	210 1 Family Res		COUNTY TAXABLE VALUE	86,600	
Talbett Thomas Jr	Friendship 025001	34,300	TOWN TAXABLE VALUE	86,600	
Sortore Wesley D	Gl 27	86,600	SCHOOL TAXABLE VALUE	86,600	
6825 Co Rd 31 Rd	ACRES 25.44		FD502 Friendship fire dist	86,600 TO	
Friendship, NY 14739	EAST-1273020 NRTH-0802473				
	DEED BOOK 2023 PG-35055				
	FULL MARKET VALUE	99,540			
155.-1-15	Springbrook Rd				00000000017
155.-1-15	322 Rural vac>10		COUNTY TAXABLE VALUE	31,000	
Tanski Sarah P	Friendship 025001	31,000	TOWN TAXABLE VALUE	31,000	
Tanski Scott A	Gl 64	31,000	SCHOOL TAXABLE VALUE	31,000	
151 Oakgrove Ct	ACRES 29.20		FD502 Friendship fire dist	31,000 TO	
Elma, NY 14059	EAST-1255089 NRTH-0821010				
	DEED BOOK 2021 PG-12683				
	FULL MARKET VALUE	35,632			
155.-1-17	7794 Deep Snow Rd				00000000018
155.-1-17	260 Seasonal res		AG DIST 41720	12,900 12,900 12,900	
Tanski Scott A	Friendship 025001	48,900	COUNTY TAXABLE VALUE	88,200	
Tanski Sarah P	Gl 64	101,100	TOWN TAXABLE VALUE	88,200	
151 .Oak Grove Ct	ACRES 41.10		SCHOOL TAXABLE VALUE	88,200	
Elma, NY 14059	EAST-1256860 NRTH-0821377		FD502 Friendship fire dist	101,100 TO	
	DEED BOOK 2009 PG-38552				
MAY BE SUBJECT TO PAYMENT UNDER AGDIST LAW TIL 2030	FULL MARKET VALUE	116,207			
182.12-2-60.2	5 West Water St				00000000777
182.12-2-60.2	449 Other Storag		COUNTY TAXABLE VALUE	43,000	
Tarello Carl V Jr	Friendship 025001	4,600	TOWN TAXABLE VALUE	43,000	
31323 Tobiah Pl	Gl 36	43,000	SCHOOL TAXABLE VALUE	43,000	
Castaic, CA 91384	Antique Barn Ave		FD502 Friendship fire dist	43,000 TO	
	ACRES 0.48		LD501 Friendship light	43,000 TO	
	EAST-1270055 NRTH-0804413		RD501 Friendship refuse	43,000 TO	
	DEED BOOK 2022 PG-31095		SW501 Friendship sidewalk	43,000 TO	
	FULL MARKET VALUE	49,425			
181.-1-22.3	8624 County Rd 20				00000000355
181.-1-22.3	314 Rural vac<10		COUNTY TAXABLE VALUE	13,700	
Tatham Anthony R	Friendship 025001	13,700	TOWN TAXABLE VALUE	13,700	
8624 County Rd 20	Gl 59 60	13,700	SCHOOL TAXABLE VALUE	13,700	
Cuba, NY 14727	Bldg Being Torn Down		FD502 Friendship fire dist	13,700 TO	
	ACRES 6.40				
	EAST-1255287 NRTH-0804034				
	DEED BOOK 911 PG-00285				
	FULL MARKET VALUE	15,747			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				181.-1-922.3	
	County Rd 20				00000000356
181.-1-922.3	474 Billboard		COUNTY TAXABLE VALUE	29,300	
Tatham Anthony R	Friendship 025001	100	TOWN TAXABLE VALUE	29,300	
Attn: Lamar Advertising	Billboard Located On	29,300	SCHOOL TAXABLE VALUE	29,300	
8235 Oliver Rd	Parent Parcel 22.3		FD502 Friendship fire dist	29,300 TO	
Erie, PA 16509	ACRES 0.01				
	FULL MARKET VALUE	33,678			
				182.15-1-22	
	7252 County Rd 20				00000000832
182.15-1-22	311 Res vac land		COUNTY TAXABLE VALUE	7,600	
Tatham Anthony R	Friendship 025001	7,600	TOWN TAXABLE VALUE	7,600	
8624 County Rd 20	Gl 35	7,600	SCHOOL TAXABLE VALUE	7,600	
Friendship, NY 14739	ACRES 0.80		FD502 Friendship fire dist	7,600 TO	
	EAST-1266830 NRTH-0803057		LD501 Friendship light	7,600 TO	
	DEED BOOK 2015 PG-78980		RD501 Friendship refuse	7,600 TO	
	FULL MARKET VALUE	8,736	SW501 Friendship sidewalk	7,600 TO	
				182.11-2-9	
	16 Depot St				00000000584
182.11-2-9	210 1 Family Res		COUNTY TAXABLE VALUE	36,992	
Tatham Antony R	Friendship 025001	900	TOWN TAXABLE VALUE	36,992	
Tatham Bonita G	Gl 36	36,992	SCHOOL TAXABLE VALUE	36,992	
8624 County Road 20	FRNT 35.00 DPTH 111.00		FD502 Friendship fire dist	36,992 TO	
Cuba, NY 14727	ACRES 0.09		LD501 Friendship light	36,992 TO	
	EAST-1269865 NRTH-0804950		RD501 Friendship refuse	36,992 TO	
	DEED BOOK 2015 PG-78260		SW501 Friendship sidewalk	36,992 TO	
	FULL MARKET VALUE	42,520			
				181.-1-22.2	
	7908 County Rd 20				00000000354
181.-1-22.2	210 1 Family Res		COUNTY TAXABLE VALUE	60,100	
Tatham Lori	Friendship 025001	8,800	TOWN TAXABLE VALUE	60,100	
7908 County Road 20	Gl 59	60,100	SCHOOL TAXABLE VALUE	60,100	
Friendship, NY 14739	ACRES 2.40		FD502 Friendship fire dist	60,100 TO	
	EAST-1256010 NRTH-0803557				
	DEED BOOK 1250 PG-46				
	FULL MARKET VALUE	69,080			
				181.-1-13.1	
	7798 County Rd 20 Rd				00000000345
181.-1-13.1	210 1 Family Res		COUNTY TAXABLE VALUE	52,480	
Tatham Lori J	Friendship 025001	48,300	TOWN TAXABLE VALUE	52,480	
7908 County Rd 20	Gl 59	52,480	SCHOOL TAXABLE VALUE	52,480	
Friendship, NY 14739	ACRES 40.50		FD502 Friendship fire dist	52,480 TO	
	EAST-1257480 NRTH-0803027				
	DEED BOOK 2013 PG-62013				
	FULL MARKET VALUE	60,322			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
195.19-1-1	4147 Co. Rd 1					00000001139
195.19-1-1	210 1 Family Res		COUNTY TAXABLE VALUE	56,000		
Taylor Charles G	Friendship 025001	9,800	TOWN TAXABLE VALUE	56,000		
Taylor Grace	41-33	56,000	SCHOOL TAXABLE VALUE	56,000		
4147 Co. Rd 1	ACRES 1.25		FD502 Friendship fire dist	56,000 TO		
Friendship, NY 14739	EAST-1266665 NRTH-0794299					
	DEED BOOK 891 PG-00055					
	FULL MARKET VALUE	64,368				
196.-1-29.2	4320 Moss Brook Rd					00000001384
196.-1-29.2	210 1 Family Res		VET DIS CT 41141	18,800	18,800	0
Taylor Daniel	Friendship 025001	10,800	VET DIS S 41144	0	0	41,750
Taylor Renee	Gl 18	83,500	CW_10_VET/ 41151	3,760	0	0
510 S High St	access & maintenance agre		COUNTY TAXABLE VALUE	60,940		
Franklin, VA 23851	lot 19 Crowell		TOWN TAXABLE VALUE	64,700		
	ACRES 4.00 BANK CORELG		SCHOOL TAXABLE VALUE	41,750		
	EAST-1275810 NRTH-0797527		FD502 Friendship fire dist	83,500 TO		
	DEED BOOK 2023 PG-36767					
	FULL MARKET VALUE	95,977				
170.-1-43.2	Pine Rd					00000000307
170.-1-43.2	314 Rural vac<10		COUNTY TAXABLE VALUE	200		
Taylor David	Friendship 025001	200	TOWN TAXABLE VALUE	200		
Taylor Judy	Gl 21	200	SCHOOL TAXABLE VALUE	200		
6474 Co Rd 20	ACRES 0.03		FD502 Friendship fire dist	200 TO		
Friendship, NY 14739	EAST-1278089 NRTH-0809010					
	DEED BOOK 1171 PG-167					
	FULL MARKET VALUE	230				
170.-1-43.1	6474 County Rd 20					00000000306
170.-1-43.1	210 1 Family Res		STAR B 41854	0	0	28,200
Taylor David E	Friendship 025001	4,700	COUNTY TAXABLE VALUE	47,900		
Taylor Judy A	Gl 21	47,900	TOWN TAXABLE VALUE	47,900		
6474 County Rd 20	ACRES 0.67		SCHOOL TAXABLE VALUE	19,700		
Friendship, NY 14739	EAST-1278197 NRTH-0808980		FD502 Friendship fire dist	47,900 TO		
	DEED BOOK 1097 PG-244					
	FULL MARKET VALUE	55,057				
194.-1-6.2	4513 Steenrod Rd					00000001033
194.-1-6.2	240 Rural res		ENH STAR 41834	0	0	83,190
Taylor Jeffrey D	Friendship 025001	32,300	COUNTY TAXABLE VALUE	108,900		
Taylor Laurie K	Gl 50	108,900	TOWN TAXABLE VALUE	108,900		
4513 Steenrod Rd	ACRES 24.50		SCHOOL TAXABLE VALUE	25,710		
Friendship, NY 14739	EAST-1260814 NRTH-0799629		FD502 Friendship fire dist	108,900 TO		
	DEED BOOK 877 PG-00183					
	FULL MARKET VALUE	125,172				

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	6832 E Main St			183.5-1-15.2	00000001015
183.5-1-15.2	210 1 Family Res		COUNTY TAXABLE VALUE	66,500	
Templar Daniel A	Friendship 025001	9,800	TOWN TAXABLE VALUE	66,500	
6832 E Main St	Gl 28	66,500	SCHOOL TAXABLE VALUE	66,500	
Friendship, NY 14739	ACRES 1.40 BANKLERETA2		FD502 Friendship fire dist	66,500 TO	
	EAST-1273198 NRTH-0806768		SW501 Friendship sidewalk	66,500 TO	
	DEED BOOK 2019 PG-1836				
	FULL MARKET VALUE	76,437			
	6545 S County Rd 31			183.-1-23.2	00000001454
183.-1-23.2	260 Seasonal res		COUNTY TAXABLE VALUE	46,600	
Terrana Frank J	Friendship 025001	27,500	TOWN TAXABLE VALUE	46,600	
197 North Linden St	ACRES 19.70	46,600	SCHOOL TAXABLE VALUE	46,600	
Williamsville, NY 14221	EAST-1277097 NRTH-0801181		FD502 Friendship fire dist	46,600 TO	
	DEED BOOK 2014 PG-70298				
	FULL MARKET VALUE	53,563			
	6557 County Rd 31			183.-1-25.111	00000000985
183.-1-25.111	312 Vac w/imprv		COUNTY TAXABLE VALUE	47,200	
Terrana Vincent	Friendship 025001	26,300	TOWN TAXABLE VALUE	47,200	
126 Beale Ave	Gl19	47,200	SCHOOL TAXABLE VALUE	47,200	
Cheektowaga, NY 14225	Lot#1(8300);		FD502 Friendship fire dist	47,200 TO	
	Lot#3(8300)				
	ACRES 18.50				
	EAST-1276650 NRTH-0801547				
	DEED BOOK 1509 PG-241				
	FULL MARKET VALUE	54,253			
	6680 County Rd 31			183.-1-27	00000000988
183.-1-27	210 1 Family Res		STAR B 41854	0 0	28,200
The Brinkmann Family Trust u.a	Friendship 025001	6,200	COUNTY TAXABLE VALUE	87,500	
Brinkmann John Jr	Gl 19	87,500	TOWN TAXABLE VALUE	87,500	
6680 County Rd 31	ACRES 0.88 BANKLERETA2		SCHOOL TAXABLE VALUE	59,300	
Friendship, NY 14739	EAST-1275324 NRTH-0802902		FD502 Friendship fire dist	87,500 TO	
	DEED BOOK 2025 PG-60969				
	FULL MARKET VALUE	100,575			
	12 High St			182.8-1-8	00000000510
182.8-1-8	220 2 Family Res		COUNTY TAXABLE VALUE	77,200	
The Greene Family Trust	Friendship 025001	4,900	TOWN TAXABLE VALUE	77,200	
Greene Ronald&Victoria	Gl 36	77,200	SCHOOL TAXABLE VALUE	77,200	
501 S 343rd Ave	ACRES 0.52		FD502 Friendship fire dist	77,200 TO	
Tonopah, AZ 85354	EAST-1270068 NRTH-0805551		LD501 Friendship light	77,200 TO	
	DEED BOOK 2024 PG-51224		RD501 Friendship refuse	77,200 TO	
	FULL MARKET VALUE	88,736	SW501 Friendship sidewalk	77,200 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 229
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.8-1-9.2	
	High St				00000000512
182.8-1-9.2	311 Res vac land		COUNTY TAXABLE VALUE	2,600	
The Greene Family Trust	Friendship 025001	2,600	TOWN TAXABLE VALUE	2,600	
Greene Ronald&Victoria	Gl 36	2,600	SCHOOL TAXABLE VALUE	2,600	
501 S 343rd Ave	ACRES 0.26		FD502 Friendship fire dist	2,600 TO	
Tonopah, AZ 85354	EAST-1270010 NRTH-0805547		LD501 Friendship light	2,600 TO	
	DEED BOOK 2024 PG-51224		RD501 Friendship refuse	2,600 TO	
	FULL MARKET VALUE	2,989	SW501 Friendship sidewalk	2,600 TO	
				156.-1-15	
5586	Pigtail Rd				00000000071
156.-1-15	210 1 Family Res		COUNTY TAXABLE VALUE	48,300	
Thompson Heath E	Friendship 025001	16,300	TOWN TAXABLE VALUE	48,300	
2495 La Salle Ave	Gl 32	48,300	SCHOOL TAXABLE VALUE	48,300	
Niagara Falls, NY 14301	ACRES 8.80		FD502 Friendship fire dist	48,300 TO	
	EAST-1270497 NRTH-0820435				
	DEED BOOK 1722 PG-128				
	FULL MARKET VALUE	55,517			
				170.-1-38	
6248	County Rd 20				00000000300
170.-1-38	210 1 Family Res		STAR B 41854	0 0	28,200
Thompson Lonny	Friendship 025001	10,000	COUNTY TAXABLE VALUE	55,100	
6248 County Rd 20	Gl 14	55,100	TOWN TAXABLE VALUE	55,100	
Friendship, NY 14739	10/99		SCHOOL TAXABLE VALUE	26,900	
	ACRES 3.40		FD502 Friendship fire dist	55,100 TO	
	EAST-1282064 NRTH-0812507				
	DEED BOOK 1210 PG-93				
	FULL MARKET VALUE	63,333			
				182.8-1-16	
51	Depot St				00000000519
182.8-1-16	210 1 Family Res		COUNTY TAXABLE VALUE	58,200	
Thorne William	Friendship 025001	6,700	TOWN TAXABLE VALUE	58,200	
Thorne Linda	Gl 36	58,200	SCHOOL TAXABLE VALUE	58,200	
51 Depot St	ACRES 0.70		FD502 Friendship fire dist	58,200 TO	
Friendship, NY 14739	EAST-1269780 NRTH-0806073		LD501 Friendship light	58,200 TO	
	DEED BOOK 2019 PG-5058		RD501 Friendship refuse	58,200 TO	
	FULL MARKET VALUE	66,897	SW501 Friendship sidewalk	58,200 TO	
				182.8-1-17	
53	Depot St				00000000520
182.8-1-17	311 Res vac land		COUNTY TAXABLE VALUE	1,700	
Thorne William	Friendship 025001	1,700	TOWN TAXABLE VALUE	1,700	
Thorne Linda	Gl 36	1,700	SCHOOL TAXABLE VALUE	1,700	
51 Depot St	ACRES 0.18		FD502 Friendship fire dist	1,700 TO	
Friendship, NY 14739	EAST-1269736 NRTH-0806136		LD501 Friendship light	1,700 TO	
	DEED BOOK 2019 PG-5058		RD501 Friendship refuse	1,700 TO	
	FULL MARKET VALUE	1,954	SW501 Friendship sidewalk	1,700 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 230
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
168.-1-10.1	7523 N Branch Rd		ENH STAR 41834	0 0 83,190	00000000153
Thorpe Stephen J	210 1 Family Res Friendship 025001	19,400	COUNTY TAXABLE VALUE	91,700	
Thrope Tami M	Gl 53	91,700	TOWN TAXABLE VALUE	91,700	
7523 N Branch Rd	ACRES 11.60 BANKLERETA2		SCHOOL TAXABLE VALUE	8,510	
Friendship, NY 14739	EAST-1261530 NRTH-0808477 DEED BOOK 1435 PG-88		FD502 Friendship fire dist	91,700 TO	
	FULL MARKET VALUE	105,402			
182.7-1-30	30 Linwood Ave				00000000472
Thorton Jennifer L	210 1 Family Res Friendship 025001	4,400	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	42,100 42,100	
30 Linwood Ave	Gl 36	42,100	SCHOOL TAXABLE VALUE	42,100	
Friendship, NY 14739	ACRES 0.46 BANK CORELG EAST-1268006 NRTH-0806060 DEED BOOK 2022 PG-22198		FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse	42,100 TO 42,100 TO 42,100 TO	
	FULL MARKET VALUE	48,391	SW501 Friendship sidewalk	42,100 TO	
182.8-1-12	35 Depot St				00000000515
Thur Ryan	210 1 Family Res Friendship 025001	2,800	STAR B 41854 COUNTY TAXABLE VALUE	0 0 28,200 61,100	
7248 Kossuth Rd	Gl 36	61,100	TOWN TAXABLE VALUE	61,100	
Bolivar, NY 14715	FRNT 70.00 DPTH 173.25 ACRES 0.29 EAST-1269781 NRTH-0805627 DEED BOOK 1195 PG-38		SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse	32,900 61,100 TO 61,100 TO 61,100 TO	
	FULL MARKET VALUE	70,230	SW501 Friendship sidewalk	61,100 TO	
182.12-2-32	25 E Water St				00000000748
Tidlund Brian	210 1 Family Res Friendship 025001	4,800	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	66,000 66,000	
25 E Water St	Gl 28	66,000	SCHOOL TAXABLE VALUE	66,000	
PO Box 237	ACRES 0.50		FD502 Friendship fire dist	66,000 TO	
Friendship, NY 14739	EAST-1271147 NRTH-0804443 DEED BOOK 2011 PG-50435		LD501 Friendship light RD501 Friendship refuse	66,000 TO 66,000 TO	
	FULL MARKET VALUE	75,862	SW501 Friendship sidewalk	66,000 TO	
183.-1-28.2	6644 N County Rd 31				00000000990
Time Warner Cable NE, LLC	330 Vacant comm Friendship 025001	2,800	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	2,800 2,800	
7800 Cresent Executive Dr	Gl 19	2,800	SCHOOL TAXABLE VALUE	2,800	
Charlotte, NC 28217	ACRES 0.40 EAST-1275982 NRTH-0802642 DEED BOOK 2016 PG-86412		FD502 Friendship fire dist	2,800 TO	
	FULL MARKET VALUE	3,218			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 231
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-65	85 E Main St				00000000704
182.12-1-65	210 1 Family Res		COUNTY TAXABLE VALUE	49,700	
Titterington James	Friendship 025001	3,400	TOWN TAXABLE VALUE	49,700	
Titterington Justin	Gl 28	49,700	SCHOOL TAXABLE VALUE	49,700	
85 E Main St	James Titterington Land C		FD502 Friendship fire dist	49,700 TO	
Friendship, NY 14739	ACRES 0.36		LD501 Friendship light	49,700 TO	
	EAST-1271770 NRTH-0805950		RD501 Friendship refuse	49,700 TO	
	DEED BOOK 2022 PG-24458		SW501 Friendship sidewalk	49,700 TO	
	FULL MARKET VALUE	57,126			
182.11-1-9	9 Linwood Ave				00000000533
182.11-1-9	210 1 Family Res		COUNTY TAXABLE VALUE	55,200	
Torrey Tobi	Friendship 025001	1,900	TOWN TAXABLE VALUE	55,200	
Boyd Teresa	Gl 36	55,200	SCHOOL TAXABLE VALUE	55,200	
C/O Serena Stocum	Land Cont. Serena Stocum		FD502 Friendship fire dist	55,200 TO	
9 Linwood Ave	ACRES 0.20		LD501 Friendship light	55,200 TO	
Friendship, NY 14739	EAST-1268243 NRTH-0805361		RD501 Friendship refuse	55,200 TO	
	DEED BOOK 2017 PG-90769		SW501 Friendship sidewalk	55,200 TO	
	FULL MARKET VALUE	63,448	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
182.7-1-31	32 Linwood Ave				00000000473
182.7-1-31	210 1 Family Res		COUNTY TAXABLE VALUE	35,200	
Tozer Charles	Friendship 025001	4,400	TOWN TAXABLE VALUE	35,200	
Tozer Sheri	Gl 36	35,200	SCHOOL TAXABLE VALUE	35,200	
32 Linwood Ave	ACRES 0.46		FD502 Friendship fire dist	35,200 TO	
Friendship, NY 14739	EAST-1267999 NRTH-0806124		LD501 Friendship light	35,200 TO	
	DEED BOOK 2021 PG-17276		RD501 Friendship refuse	35,200 TO	
	FULL MARKET VALUE	40,460	SW501 Friendship sidewalk	35,200 TO	
182.-1-73	Pennsylvania Ave				00000000420
182.-1-73	311 Res vac land		COUNTY TAXABLE VALUE	6,272	
Travieso-Fierro Rolando	Friendship 025001	6,272	TOWN TAXABLE VALUE	6,272	
Fernandez Lilian M	35-43	6,272	SCHOOL TAXABLE VALUE	6,272	
40 Pennsylvania Ave	ACRES 4.10		FD502 Friendship fire dist	6,272 TO	
Friendship, NY 14739	EAST-1266275 NRTH-0800650				
	DEED BOOK 2025 PG-63663				
	FULL MARKET VALUE	7,209			
182.-1-74.2	Pennsylvania Ave				00000000420
182.-1-74.2	314 Rural vac<10		COUNTY TAXABLE VALUE	2,100	
Travieso-Fierro Rolando	Friendship 025001	2,100	TOWN TAXABLE VALUE	2,100	
Fernandez Lilian M	ACRES 1.70	2,100	SCHOOL TAXABLE VALUE	2,100	
40 Pennsylvania Ave	EAST-1266047 NRTH-0800798		FD502 Friendship fire dist	2,100 TO	
Friendship, NY 14739	DEED BOOK 2025 PG-63663				
	FULL MARKET VALUE	2,414			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 232
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE
				182.-1-76.32		
	State Route 275					00000000427
182.-1-76.32	311 Res vac land		COUNTY TAXABLE VALUE	400		
Travieso-Fierro Rolando	Friendship 025001	400	TOWN TAXABLE VALUE	400		
Fernandez Lilian M	Gl 43	400	SCHOOL TAXABLE VALUE	400		
40 Pennsylvania Ave	ACRES 0.80		FD502 Friendship fire dist	400 TO		
Friendship, NY 14739	EAST-1266400 NRTH-0800713					
	DEED BOOK 2025 PG-63663					
	FULL MARKET VALUE	460				
				182.19-1-17		
40	Pennsylvania Ave					00000000934
182.19-1-17	210 1 Family Res		COUNTY TAXABLE VALUE	85,000		
Travieso-Fierro Rolando	Friendship 025001	10,800	TOWN TAXABLE VALUE	85,000		
Fernandez Lilian M	35-43	85,000	SCHOOL TAXABLE VALUE	85,000		
40 Pennsylvania Ave	Life use J. Ward		FD502 Friendship fire dist	85,000 TO		
Friendship, NY 14739	ACRES 2.00		LD501 Friendship light	85,000 TO		
	EAST-1266833 NRTH-0800646		RD501 Friendship refuse	85,000 TO		
	DEED BOOK 2025 PG-63663		SW501 Friendship sidewalk	85,000 TO		
	FULL MARKET VALUE	97,701				
				156.-1-17.2		
5639	County Rd 17					00000001395
156.-1-17.2	260 Seasonal res		COUNTY TAXABLE VALUE	74,300		
Travis Wendy	Friendship 025001	12,400	TOWN TAXABLE VALUE	74,300		
321 Owego Rd	39-47	74,300	SCHOOL TAXABLE VALUE	74,300		
Candor, NY 13743	ACRES 5.30		FD502 Friendship fire dist	74,300 TO		
	EAST-1266200 NRTH-0817877					
	DEED BOOK 1550 PG-51					
	FULL MARKET VALUE	85,402				
				156.-1-17.1		
5686	County Rd 17					00000000075
156.-1-17.1	240 Rural res		VET WAR CT 41121	5,640	5,640	0
Treusdell Dick	Friendship 025001	189,600	VET WAR S 41124	0	0	48,330
Burdick Nancy M et al	39-47	322,200	VET DIS CT 41141	18,800	18,800	0
50 E Main St	Life use Dick Treusdell		VET DIS S 41144	0	0	96,660
PO Box 85	ACRES 204.80		COUNTY TAXABLE VALUE	297,760		
Friendship, NY 14739	EAST-1265080 NRTH-0818917		TOWN TAXABLE VALUE	297,760		
	DEED BOOK 2014 PG-68219		SCHOOL TAXABLE VALUE	177,210		
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	370,345	FD502 Friendship fire dist	322,200 TO		
UNDER AGDIST LAW TIL 2028						

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 233
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	50 E Main St			182.12-1-48	00000000688
182.12-1-48	471 Funeral home		COUNTY TAXABLE VALUE	162,500	
Treusdell Richard D	Friendship 025001	6,700	TOWN TAXABLE VALUE	162,500	
50 E Main St	Gl 28	162,500	SCHOOL TAXABLE VALUE	162,500	
PO Box 85	ACRES 0.70		FD502 Friendship fire dist	162,500 TO	
Friendship, NY 14739	EAST-1270940 NRTH-0805417		LD501 Friendship light	162,500 TO	
	FULL MARKET VALUE	186,782	RD501 Friendship refuse	162,500 TO	
			SW501 Friendship sidewalk	162,500 TO	
	5634 County Rd 17			156.-1-17.4	00000001398
156.-1-17.4	210 1 Family Res		COUNTY TAXABLE VALUE	62,500	
Treusdell Rick	Friendship 025001	13,000	TOWN TAXABLE VALUE	62,500	
5634 County Rte 17	39-47	62,500	SCHOOL TAXABLE VALUE	62,500	
Friendship, NY 14739	ACRES 5.80		FD502 Friendship fire dist	62,500 TO	
	EAST-1266698 NRTH-0818329				
	DEED BOOK 1566 PG-187				
	FULL MARKET VALUE	71,839			
	79 E Main St			182.12-1-67	00000000706
182.12-1-67	210 1 Family Res		COUNTY TAXABLE VALUE	42,400	
Trezise Kenneth	Friendship 025001	1,800	TOWN TAXABLE VALUE	42,400	
Trezise Leslie	Gl 28	42,400	SCHOOL TAXABLE VALUE	42,400	
8641 N Branch Rd	ACRES 0.19		FD502 Friendship fire dist	42,400 TO	
Friendship, NY 14739	EAST-1271593 NRTH-0805873		LD501 Friendship light	42,400 TO	
	DEED BOOK 2025 PG-53893		RD501 Friendship refuse	42,400 TO	
	FULL MARKET VALUE	48,736	SW501 Friendship sidewalk	42,400 TO	
	6448 County Rd 31			183.-1-22.2	00000000981
183.-1-22.2	312 Vac w/imprv		COUNTY TAXABLE VALUE	16,800	
Trivisondoli Adam	Friendship 025001	7,500	TOWN TAXABLE VALUE	16,800	
6448 County Rd 31	Gl 11-19	16,800	SCHOOL TAXABLE VALUE	16,800	
Friendship, NY 14739	ACRES 1.42		FD502 Friendship fire dist	16,800 TO	
	EAST-1279454 NRTH-0800612				
	DEED BOOK 2023 PG-42545				
	FULL MARKET VALUE	19,310			
	5393 County Rd 17			169.-1-3.2	00000001405
169.-1-3.2	210 1 Family Res		ENH STAR 41834	0 0	53,000
Tronetti Cheryl Dorothy	Friendship 025001	15,000	COUNTY TAXABLE VALUE	53,000	
5393 County Rd 17	Gl 38	53,000	TOWN TAXABLE VALUE	53,000	
Friendship, NY 14739	ACRES 7.60		SCHOOL TAXABLE VALUE	0	
	EAST-1267430 NRTH-0814267		FD502 Friendship fire dist	53,000 TO	
	DEED BOOK 1620 PG-254				
	FULL MARKET VALUE	60,920			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 234
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE
182.12-2-30	21 E Water St					ACCOUNT NO. 00000000746
182.12-2-30	210 1 Family Res		COUNTY TAXABLE VALUE	68,700		
Trout Ernest & Dorothy	Friendship 025001	2,900	TOWN TAXABLE VALUE	68,700		
Cornerstone Homes Inc.	Gl 28	68,700	SCHOOL TAXABLE VALUE	68,700		
11801 Harrington Dr	land con trout		FD502 Friendship fire dist	68,700 TO		
Corning, NY 14830	ACRES 0.30		LD501 Friendship light	68,700 TO		
	EAST-1271173 NRTH-0804611		RD501 Friendship refuse	68,700 TO		
	DEED BOOK 1643 PG-7		SW501 Friendship sidewalk	68,700 TO		
	FULL MARKET VALUE	78,966				
169.-1-5.41	5293 Maple Grove Rd					ACCOUNT NO. 00000000198
169.-1-5.41	270 Mfg housing		VET COM CT 41131	9,400	9,400	0
Troutman Frank E	Friendship 025001	27,000	VET COM S 41134	0	0	17,050
Troutman Misty A	Gl 38	68,200	VET DIS CT 41141	18,800	18,800	0
5293 Maple Grove Rd	ACRES 19.20		VET DIS S 41144	0	0	30,690
Friendship, NY 14739	EAST-1269360 NRTH-0812837		STAR B 41854	0	0	20,460
	DEED BOOK 2024 PG-46775		COUNTY TAXABLE VALUE	40,000		
	FULL MARKET VALUE	78,391	TOWN TAXABLE VALUE	40,000		
			SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	68,200 TO		
182.11-2-26	53 W Main St					ACCOUNT NO. 00000000600
182.11-2-26	210 1 Family Res		COUNTY TAXABLE VALUE	103,700		
Trumpp Robert	Friendship 025001	5,200	TOWN TAXABLE VALUE	103,700		
Trumpp Sarah	Gl 36	103,700	SCHOOL TAXABLE VALUE	103,700		
53 W Main St	ACRES 0.55		FD502 Friendship fire dist	103,700 TO		
Friendship, NY 14739	EAST-1269090 NRTH-0804344		LD501 Friendship light	103,700 TO		
	DEED BOOK 2024 PG-50294		RD501 Friendship refuse	103,700 TO		
	FULL MARKET VALUE	119,195	SW501 Friendship sidewalk	103,700 TO		
			US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		
155.-1-11.4	5625 Springbrook Rd					ACCOUNT NO. 00000001322
155.-1-11.4	260 Seasonal res		COUNTY TAXABLE VALUE	74,200		
Tuchols John E	Friendship 025001	9,500	TOWN TAXABLE VALUE	74,200		
Abate Kristen A	Gl 63	74,200	SCHOOL TAXABLE VALUE	74,200		
6402 Locust St Ext	ACRES 3.00		FD502 Friendship fire dist	74,200 TO		
Lockport, NY 14094	EAST-1258188 NRTH-0817918					
	DEED BOOK 2023 PG-42994					
	FULL MARKET VALUE	85,287				
168.-1-10.2	7524 N Branch Rd					ACCOUNT NO. 00000000154
168.-1-10.2	270 Mfg housing		COUNTY TAXABLE VALUE	69,900		
Tuchols Marylou	Friendship 025001	48,600	TOWN TAXABLE VALUE	69,900		
Andrews Gregory	Gl 53	69,900	SCHOOL TAXABLE VALUE	69,900		
492 Woodbridge St	ACRES 40.80		FD502 Friendship fire dist	69,900 TO		
Manchester, CT 06042	EAST-1261628 NRTH-0810374					
	DEED BOOK 2025 PG-53672					
	FULL MARKET VALUE	80,345				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 235
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-36	
	40 W Water St				00000000752
182.12-2-36	210 1 Family Res		COUNTY TAXABLE VALUE	38,700	
Tuttle Brittany	Friendship 025001	3,100	TOWN TAXABLE VALUE	38,700	
4338 State Route 275	Gl 28	38,700	SCHOOL TAXABLE VALUE	38,700	
Friendship, NY 14739	ACRES 0.33		FD502 Friendship fire dist	38,700 TO	
	EAST-1271106 NRTH-0804255		LD501 Friendship light	38,700 TO	
	DEED BOOK 2019 PG-2772		RD501 Friendship refuse	38,700 TO	
	FULL MARKET VALUE	44,483	SW501 Friendship sidewalk	38,700 TO	
				169.-1-36.2	
	7416 N Branch Rd				00000000247
169.-1-36.2	240 Rural res		ENH STAR 41834	0 0	83,190
Tuttle David M	Friendship 025001	84,100	COUNTY TAXABLE VALUE	135,800	
Tuttle Diane	45	135,800	TOWN TAXABLE VALUE	135,800	
7416 N Branch Rd	ACRES 77.20		SCHOOL TAXABLE VALUE	52,610	
Friendship, NY 14739	EAST-1263860 NRTH-0810057		FD502 Friendship fire dist	135,800 TO	
	DEED BOOK 721 PG-00100				
	FULL MARKET VALUE	156,092			
				195.-1-12.12	
	4186 Blouvet Rd				00000001344
195.-1-12.12	210 1 Family Res		STAR B 41854	0 0	28,200
Tuttle Mathew P	Friendship 025001	13,900	COUNTY TAXABLE VALUE	120,500	
Tuttle Dawn L	Gl 25	120,500	TOWN TAXABLE VALUE	120,500	
4186 Blouvet Rd	ACRES 6.60 BANK CORELG		SCHOOL TAXABLE VALUE	92,300	
Friendship, NY 14739	EAST-1274290 NRTH-0794727		FD502 Friendship fire dist	120,500 TO	
	DEED BOOK 1213 PG-100				
	FULL MARKET VALUE	138,506			
				182.7-1-42	
	35 Queen Ann St				00000000484
182.7-1-42	210 1 Family Res		COUNTY TAXABLE VALUE	59,600	
Ueblacker John	Friendship 025001	10,000	TOWN TAXABLE VALUE	59,600	
Ueblacker Heather	Gl 36	59,600	SCHOOL TAXABLE VALUE	59,600	
35 Queen Ann St	ACRES 1.39		FD502 Friendship fire dist	59,600 TO	
Friendship, NY 14739	EAST-1268779 NRTH-0806245		LD501 Friendship light	59,600 TO	
	DEED BOOK 2022 PG-25058		RD501 Friendship refuse	59,600 TO	
	FULL MARKET VALUE	68,506	SW501 Friendship sidewalk	59,600 TO	
				168.-1-14.13	
	5030 Echoing Pine Rd				00000001401
168.-1-14.13	312 Vac w/imprv		COUNTY TAXABLE VALUE	22,100	
Vadner Douglas W	Friendship 025001	14,500	TOWN TAXABLE VALUE	22,100	
8 Warren St	Gl 53-61	22,100	SCHOOL TAXABLE VALUE	22,100	
Rushville, NY 14544	0		FD502 Friendship fire dist	22,100 TO	
	ACRES 7.10				
	EAST-1258940 NRTH-0808697				
	DEED BOOK 1559 PG-104				
	FULL MARKET VALUE	25,402			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 236
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	N. Branch				00000000150
168.-1-8.212	260 Seasonal res		COUNTY TAXABLE VALUE	112,100	
Valent Joseph	Friendship 025001	102,700	TOWN TAXABLE VALUE	112,100	
Valent Matthew	ACRES 96.70	112,100	SCHOOL TAXABLE VALUE	112,100	
540 Fisher Rd	EAST-1262686 NRTH-0810350		FD502 Friendship fire dist	112,100 TO	
West Seneca, NY 14224	DEED BOOK 2024 PG-51109				
	FULL MARKET VALUE	128,851			
	5002 County Rd 17				00000000232
169.-1-28.4	210 1 Family Res		COUNTY TAXABLE VALUE	94,100	
VanValkenburg David	Friendship 025001	7,900	TOWN TAXABLE VALUE	94,100	
Baker Elton	Gl36	94,100	SCHOOL TAXABLE VALUE	94,100	
5002 County Rd 17	Inc 182-1-10.2 / 1Ac		FD502 Friendship fire dist	94,100 TO	
Friendship, NY 14739	ACRES 1.70				
	EAST-1267364 NRTH-0808020				
	DEED BOOK 2026 PG-65411				
	FULL MARKET VALUE	108,161			
	39 E Depot St				00000000516
182.8-1-13	210 1 Family Res		COUNTY TAXABLE VALUE	34,700	
Vaughn Adella	Friendship 025001	3,100	TOWN TAXABLE VALUE	34,700	
39 Depot St	Gl 36	34,700	SCHOOL TAXABLE VALUE	34,700	
Friendship, NY 14739	Land Contract		FD502 Friendship fire dist	34,700 TO	
	ACRES 0.33		LD501 Friendship light	34,700 TO	
	EAST-1269758 NRTH-0805709		RD501 Friendship refuse	34,700 TO	
	DEED BOOK 2017 PG-90766		SW501 Friendship sidewalk	34,700 TO	
	FULL MARKET VALUE	39,885	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	
	7581 N Branch Rd				00000000157
168.-1-11.3	270 Mfg housing		VET DIS CT 41141	5,400 5,400	0
Vitko Elaine	Friendship 025001	8,600	VET DIS S 41144	0 0	5,400
7581 N Branch Rd	Gl 52-53	18,000	CW_10_VET/ 41151	1,800 0	0
Friendship, NY 14739	ACRES 2.30		COUNTY TAXABLE VALUE	10,800	
	EAST-1260542 NRTH-0809160		TOWN TAXABLE VALUE	12,600	
	DEED BOOK 2022 PG-27477		SCHOOL TAXABLE VALUE	12,600	
	FULL MARKET VALUE	20,690	FD502 Friendship fire dist	18,000 TO	
	4320 Moss Brook Rd				00000001418
196.-1-29.4	210 1 Family Res		COUNTY TAXABLE VALUE	99,100	
Vizzi Marc D	Friendship 025001	12,100	TOWN TAXABLE VALUE	99,100	
4320 Moss Brook Rd	access & maintenance agre	99,100	SCHOOL TAXABLE VALUE	99,100	
Friendship, NY 14739	Vizzi cabin lot# 7 parcel		FD502 Friendship fire dist	99,100 TO	
	ACRES 5.10 BANK CORELG				
	EAST-1277960 NRTH-0797777				
	DEED BOOK 2009 PG-38722				
	FULL MARKET VALUE	113,908			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 237
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
155.-1-1.1	6063 Searles Rd					00000000001
155.-1-1.1	240 Rural res		COUNTY TAXABLE VALUE	53,300		
Vlahoff Tom	Friendship 025001	23,600	TOWN TAXABLE VALUE	53,300		
Reiss Kenneth G	cowell mobile star	53,300	SCHOOL TAXABLE VALUE	53,300		
63 Wolf Run Rd	Land Access In Belfast		FD502 Friendship fire dist	53,300 TO		
Cuba, NY 14727	Vlahoff star					
	ACRES 16.80					
	EAST-0606940 NRTH-0822950					
	DEED BOOK 1041 PG-268					
	FULL MARKET VALUE	61,264				
170.-1-12	6163 County Rd 20					00000000271
170.-1-12	120 Field crops		AG DIST 41720	5,100	5,100	5,100
Vogel Shane M	genesee Valley 023202	114,400	COUNTY TAXABLE VALUE	123,400		
Vogel Jessie R	Gl 6	128,500	TOWN TAXABLE VALUE	123,400		
3324 North Hill Rd	ACRES 110.00		SCHOOL TAXABLE VALUE	123,400		
Wellsville, NY 14895	EAST-1284318 NRTH-0814149		FD502 Friendship fire dist	128,500 TO		
	DEED BOOK 2012 PG-53062					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	147,701				
UNDER AGDIST LAW TIL 2030						
182.12-1-72	65 E Main St					00000000711
182.12-1-72	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Voorheis Mark	Friendship 025001	8,400	VET WAR S 41124	0	0	7,290
Voorheis Brian	Gl 28	48,600	VET DIS CT 41141	2,430	2,430	0
65 E Main St	ACRES 0.88		VET DIS S 41144	0	0	2,430
PO Box 447	EAST-1271381 NRTH-0805558		COUNTY TAXABLE VALUE	40,530		
Friendship, NY 14739	DEED BOOK 1162 PG-19		TOWN TAXABLE VALUE	40,530		
	FULL MARKET VALUE	55,862	SCHOOL TAXABLE VALUE	38,880		
			FD502 Friendship fire dist	48,600 TO		
			LD501 Friendship light	48,600 TO		
			RD501 Friendship refuse	48,600 TO		
			SW501 Friendship sidewalk	48,600 TO		
182.12-1-52	62 E Main St					00000000692
182.12-1-52	311 Res vac land		COUNTY TAXABLE VALUE	3,200		
Voorheis Peter	Friendship 025001	3,200	TOWN TAXABLE VALUE	3,200		
7000 Co Rte 69	Gl 28	3,200	SCHOOL TAXABLE VALUE	3,200		
Bath, NY 14810	FRNT 88.00 DPTH 168.00		FD502 Friendship fire dist	3,200 TO		
	ACRES 0.34		LD501 Friendship light	3,200 TO		
	EAST-1271210 NRTH-0805707		RD501 Friendship refuse	3,200 TO		
	DEED BOOK 1169 PG-290		SW501 Friendship sidewalk	3,200 TO		
	FULL MARKET VALUE	3,678	US001 Unpaid sewer	.00 MT		
			UW001 Unpaid water	.00 MT		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 238
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Haynes Rd			194.-1-9.2	00000001039
194.-1-9.2	314 Rural vac<10		COUNTY TAXABLE VALUE	7,600	
Voorhies Barbara	Friendship 025001	7,600	TOWN TAXABLE VALUE	7,600	
7180 Alameda Ave	Gl 49	7,600	SCHOOL TAXABLE VALUE	7,600	
Goleta, CA 93117	ACRES 1.50		FD502 Friendship fire dist	7,600 TO	
	EAST-1262293 NRTH-0792725				
	DEED BOOK 1044 PG-284				
	FULL MARKET VALUE	8,736			
	4008 Moss Brook Rd			196.-1-37.22	00000001234
196.-1-37.22	312 Vac w/imprv		COUNTY TAXABLE VALUE	91,800	
Wagner Allen	Friendship 025001	86,300	TOWN TAXABLE VALUE	91,800	
Wagner Virginia	Gl 17	91,800	SCHOOL TAXABLE VALUE	91,800	
4688 Creek Rd	ACRES 79.50		FD502 Friendship fire dist	91,800 TO	
Lewiston, NY 14092	EAST-1278050 NRTH-0795572				
	DEED BOOK 2022 PG-29795				
	FULL MARKET VALUE	105,517			
	Hess Rd			157.-1-19.132	00000001407
157.-1-19.132	322 Rural vac>10		COUNTY TAXABLE VALUE	39,100	
Wagner Hardwood, LCC	genesee Valley 023202	39,100	TOWN TAXABLE VALUE	39,100	
Rte. 224	ACRES 31.30	39,100	SCHOOL TAXABLE VALUE	39,100	
PO Box 68	EAST-1284510 NRTH-0816818		FD502 Friendship fire dist	39,100 TO	
Cayuta, NY 14824	DEED BOOK 1651 PG-144				
	FULL MARKET VALUE	44,943			
	Hess Rd			157.-1-19.131	00000001358
157.-1-19.131	322 Rural vac>10		COUNTY TAXABLE VALUE	10,100	
Wagner Hardwoods, LLC	genesee Valley 023202	10,100	TOWN TAXABLE VALUE	10,100	
Rte 244	ACRES 3.50	10,100	SCHOOL TAXABLE VALUE	10,100	
PO Box 68	EAST-1285090 NRTH-0817968		FD502 Friendship fire dist	10,100 TO	
Cayuta, NY 14824	DEED BOOK 2010 PG-42796				
	FULL MARKET VALUE	11,609			
	12 Pennsylvania Ave			182.-1-77./1	00000001521
182.-1-77./1	270 Mfg housing		COUNTY TAXABLE VALUE	95,000	
Walker Andrea J	Friendship 025001	0	TOWN TAXABLE VALUE	95,000	
12 Pennsylvania Ave		95,000	SCHOOL TAXABLE VALUE	95,000	
Friendship, NY 14739	FULL MARKET VALUE	109,195	FD502 Friendship fire dist	95,000 TO	
	12 Pennsylvania Ave			182.-1-77.2	00000000428
182.-1-77.2	582 Camping park		COUNTY TAXABLE VALUE	275,500	
Walker Larry Todd	Friendship 025001	29,900	TOWN TAXABLE VALUE	275,500	
Walker Deanna L	Gl 43	275,500	SCHOOL TAXABLE VALUE	275,500	
12 Pennsylvania Ave	ACRES 22.10		FD502 Friendship fire dist	275,500 TO	
Friendship, NY 14739	EAST-1266203 NRTH-0801706				
	DEED BOOK 1677 PG-285				
	FULL MARKET VALUE	316,667			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 239
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-2-33	
	27 E Water St				00000000749
182.12-2-33	210 1 Family Res		STAR B 41854	0 0	28,200
Wallace Kevin	Friendship 025001	4,800	COUNTY TAXABLE VALUE	76,500	
27 E Water St	Gl 28	76,500	TOWN TAXABLE VALUE	76,500	
Friendship, NY 14739	ACRES 0.50		SCHOOL TAXABLE VALUE	48,300	
	EAST-1271163 NRTH-0804367		FD502 Friendship fire dist	76,500 TO	
	DEED BOOK 2012 PG-56186		LD501 Friendship light	76,500 TO	
	FULL MARKET VALUE	87,931	RD501 Friendship refuse	76,500 TO	
			SW501 Friendship sidewalk	76,500 TO	
				183.5-1-5	
	6858 County Rd 20				00000001004
183.5-1-5	210 1 Family Res		COUNTY TAXABLE VALUE	79,500	
Wallace Todd	Friendship 025001	12,400	TOWN TAXABLE VALUE	79,500	
Wallace Charity	Gl 28	79,500	SCHOOL TAXABLE VALUE	79,500	
6858 County Rd 20	ACRES 5.30		FD502 Friendship fire dist	79,500 TO	
Friendship, NY 14739	EAST-1272720 NRTH-0806717		SW501 Friendship sidewalk	79,500 TO	
	DEED BOOK 2018 PG-99893				
	FULL MARKET VALUE	91,379			
				182.12-2-29	
	25 Stevens Ave				00000000745
182.12-2-29	210 1 Family Res		COUNTY TAXABLE VALUE	52,100	
Walsdorff Duane	Friendship 025001	2,000	TOWN TAXABLE VALUE	52,100	
3625 Didley Ave	Gl 28	52,100	SCHOOL TAXABLE VALUE	52,100	
Niagara Falls, NY 14303	Rhodes		FD502 Friendship fire dist	52,100 TO	
	ACRES 0.21 BANK CORELG		LD501 Friendship light	52,100 TO	
	EAST-1271159 NRTH-0804682		RD501 Friendship refuse	52,100 TO	
	DEED BOOK 2022 PG-24087		SW501 Friendship sidewalk	52,100 TO	
	FULL MARKET VALUE	59,885			
				182.11-2-45	
	9 N Maple Ave				00000000619
182.11-2-45	210 1 Family Res		COUNTY TAXABLE VALUE	52,900	
Wambold Darryl	Friendship 025001	1,900	TOWN TAXABLE VALUE	52,900	
Wambold Janette	Gl 36	52,900	SCHOOL TAXABLE VALUE	52,900	
9099 County Rt 7b	ACRES 0.20		FD502 Friendship fire dist	52,900 TO	
Rushford, NY 14777	EAST-1269337 NRTH-0804959		LD501 Friendship light	52,900 TO	
	DEED BOOK 2022 PG-31268		RD501 Friendship refuse	52,900 TO	
	FULL MARKET VALUE	60,805	SW501 Friendship sidewalk	52,900 TO	
				168.-1-12	
	7663 N Branch Rd				00000000159
168.-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	35,400	
Ward Brian	Friendship 025001	9,900	TOWN TAXABLE VALUE	35,400	
7663 N Branch Rd	Gl 53	35,400	SCHOOL TAXABLE VALUE	35,400	
Friendship, NY 14739	Land Contract to Brian Wa		FD502 Friendship fire dist	35,400 TO	
	ACRES 3.30				
	EAST-1259020 NRTH-0809953				
	DEED BOOK 2024 PG-49715				
	FULL MARKET VALUE	40,690			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 240
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	6074 Byrnes Hill Rd			183.-1-18.4	00000000975
183.-1-18.4	314 Rural vac<10		COUNTY TAXABLE VALUE	7,600	
Ward Dan P	Friendship 025001	7,600	TOWN TAXABLE VALUE	7,600	
Ward Darlene D	Gl 3	7,600	SCHOOL TAXABLE VALUE	7,600	
6114 Byrnes Hill Rd	ACRES 1.50		FD502 Friendship fire dist	7,600 TO	
Friendship, NY 14739	EAST-1284471 NRTH-0803132				
	DEED BOOK 1686 PG-179				
	FULL MARKET VALUE	8,736			
	Byrnes Hill Rd			183.-1-18.6	00000000976
183.-1-18.6	314 Rural vac<10		COUNTY TAXABLE VALUE	2,400	
Ward Daniel	Friendship 025001	2,400	TOWN TAXABLE VALUE	2,400	
Ward Darlene	Gl 3	2,400	SCHOOL TAXABLE VALUE	2,400	
6114 Byrnes Hill Rd	ACRES 0.34		FD502 Friendship fire dist	2,400 TO	
Friendship, NY 14739	EAST-1284523 NRTH-0802332				
	DEED BOOK 2009 PG-38020				
	FULL MARKET VALUE	2,759			
	Byrnes Hill Rd			183.-1-18.15	00000001433
183.-1-18.15	314 Rural vac<10		COUNTY TAXABLE VALUE	3,800	
Ward Daniel	Friendship 025001	3,800	TOWN TAXABLE VALUE	3,800	
Ward Darlene	Gl 3-4	3,800	SCHOOL TAXABLE VALUE	3,800	
6114 Byrnes Hill Rd	ACRES 3.00		FD502 Friendship fire dist	3,800 TO	
Friendship, NY 14739	EAST-1284005 NRTH-0801954				
	DEED BOOK 2010 PG-41775				
	FULL MARKET VALUE	4,368			
	6114 Byrnes Hill Rd			183.-1-18.13	00000001414
183.-1-18.13	210 1 Family Res		VET COM CT 41131	9,400 9,400	0
Ward Daniel P	Friendship 025001	7,600	VET COM S 41134	0 0	40,025
Ward Darlene D	Gl 3-4	160,100	VET DIS CT 41141	8,005 8,005	0
6114 Byrnes Hill Rd	ACRES 1.50		VET DIS S 41144	0 0	8,005
Friendship, NY 14739	EAST-1284420 NRTH-0801837		ENH STAR 41834	0 0	83,190
	DEED BOOK 1719 PG-153		COUNTY TAXABLE VALUE	142,695	
	FULL MARKET VALUE	184,023	TOWN TAXABLE VALUE	142,695	
			SCHOOL TAXABLE VALUE	28,880	
			FD502 Friendship fire dist	160,100 TO	
	7186 Time Square/nile			195.19-1-36	00000001175
195.19-1-36	210 1 Family Res		STAR B 41854	0 0	28,200
Ward Douglas M	Friendship 025001	4,800	COUNTY TAXABLE VALUE	43,600	
7186 Time Square/nile	Gl 33	43,600	TOWN TAXABLE VALUE	43,600	
Friendship, NY 14739	ACRES 0.50		SCHOOL TAXABLE VALUE	15,400	
	EAST-1267495 NRTH-0793542		FD502 Friendship fire dist	43,600 TO	
	DEED BOOK 2014 PG-71232				
	FULL MARKET VALUE	50,115			

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.19-1-35	4097 State Route 275				00000001174
195.19-1-35	210 1 Family Res		STAR B 41854	0 / 0 / 28,200	
Ward Dustin J	Friendship 025001	3,800	COUNTY TAXABLE VALUE	51,100	
4097 State Route 275	Gl 33	51,100	TOWN TAXABLE VALUE	51,100	
Friendship, NY 14739	ACRES 0.40		SCHOOL TAXABLE VALUE	22,900	
	EAST-1267482 NRTH-0793735		FD502 Friendship fire dist	51,100 TO	
	DEED BOOK 2014 PG-68852				
	FULL MARKET VALUE	58,736			
195.19-1-26	State Route 275				00000001164
195.19-1-26	210 1 Family Res		COUNTY TAXABLE VALUE	41,400	
Ward Jarret	Friendship 025001	4,800	TOWN TAXABLE VALUE	41,400	
4125 State Route 275	Gl 33	41,400	SCHOOL TAXABLE VALUE	41,400	
Friendship, NY 14739	ACRES 0.50 BANKLERETA2		FD502 Friendship fire dist	41,400 TO	
	EAST-1266787 NRTH-0793947				
	DEED BOOK 2020 PG-10105				
	FULL MARKET VALUE	47,586			
168.-1-7.2	7575 Mccarthy Rd				00000000149
168.-1-7.2	270 Mfg housing		COUNTY TAXABLE VALUE	15,700	
Ward Jerry E	Friendship 025001	8,300	TOWN TAXABLE VALUE	15,700	
Ward Barbara	Gl 54	15,700	SCHOOL TAXABLE VALUE	15,700	
4067 Time Squard/nile	ACRES 2.00		FD502 Friendship fire dist	15,700 TO	
Friendship, NY 14739	EAST-1261140 NRTH-0815677				
	DEED BOOK 1005 PG-00347				
	FULL MARKET VALUE	18,046			
195.19-1-41	4067 Time Square/nile				00000001179
195.19-1-41	210 1 Family Res		VET COM CT 41131	9,400 / 9,400 / 0	
Ward Jerry E	Friendship 025001	7,100	VET COM S 41134	0 / 0 / 12,050	
Ward Barbara A	ACRES 0.75	48,200	ENH STAR 41834	0 / 0 / 36,150	
4067 Time Square/nile	EAST-1266920 NRTH-0793286		COUNTY TAXABLE VALUE	38,800	
Friendship, NY 14739	DEED BOOK 1002 PG-00169		TOWN TAXABLE VALUE	38,800	
	FULL MARKET VALUE	55,402	SCHOOL TAXABLE VALUE	0	
			FD502 Friendship fire dist	48,200 TO	
196.-1-24.7	4147 Moss Brook Rd				00000001215
196.-1-24.7	210 1 Family Res		COUNTY TAXABLE VALUE	45,300	
Ward Marjory	Friendship 025001	8,000	TOWN TAXABLE VALUE	45,300	
Ward Ross	Gl 17	45,300	SCHOOL TAXABLE VALUE	45,300	
4147 Moss Brook Rd	ACRES 1.80 BANK CORELG		FD502 Friendship fire dist	45,300 TO	
Friendship, NY 14739	EAST-1276109 NRTH-0794873				
	DEED BOOK 2021 PG-18688				
	FULL MARKET VALUE	52,069			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 242
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
170.-1-30.2	5231 Pigtail Rd					ACCOUNT NO. 00000000294
170.-1-30.2	270 Mfg housing		VET WAR CT 41121	5,370	5,370	0
Ward Robert	Friendship 025001	9,300	VET WAR S 41124	0	0	5,370
5231 Pigtail Rd	Gl 21	35,800	ENH STAR 41834	0	0	30,430
Friendship, NY 14739	ACRES 2.80		COUNTY TAXABLE VALUE	30,430		
	EAST-1277131 NRTH-0811763		TOWN TAXABLE VALUE	30,430		
	DEED BOOK 1202 PG-335		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	41,149	FD502 Friendship fire dist	35,800 TO		
194.-1-10.2	7530 N Haynes Rd					00000001041
194.-1-10.2	210 1 Family Res		COUNTY TAXABLE VALUE	65,200		
Warner Bethany	Bolivar/richbur 027602	5,600	TOWN TAXABLE VALUE	65,200		
7530 Haynes Rd	Gl 49	65,200	SCHOOL TAXABLE VALUE	65,200		
Friendship, NY 14739	ACRES 0.80		FD502 Friendship fire dist	65,200 TO		
	EAST-1262100 NRTH-0792957					
	DEED BOOK 2018 PG-94433					
	FULL MARKET VALUE	74,943				
195.-1-30.3	4249 State Route 275					00000001104
195.-1-30.3	270 Mfg housing		VET COM CT 41131	9,400	9,400	0
Warner Debra L	Friendship 025001	10,300	VET COM S 41134	0	0	11,725
Warner Jesse	Gl 41	46,900	VET DIS CT 41141	18,800	18,800	0
4249 State Route 275	ACRES 1.63		VET DIS S 41144	0	0	23,450
Friendship, NY 14739	EAST-1266573 NRTH-0796069		STAR B 41854	0	0	11,725
	DEED BOOK 2011 PG-50607		COUNTY TAXABLE VALUE	18,700		
	FULL MARKET VALUE	53,908	TOWN TAXABLE VALUE	18,700		
			SCHOOL TAXABLE VALUE	0		
			FD502 Friendship fire dist	46,900 TO		
195.-1-48.1	4240 State Route 275					00000001123
195.-1-48.1	240 Rural res		STAR B 41854	0	0	28,200
Warner Josephine	Friendship 025001	21,200	COUNTY TAXABLE VALUE	72,400		
Warner Michael	Gl 33	72,400	TOWN TAXABLE VALUE	72,400		
4240 State Route 275	ACRES 13.40		SCHOOL TAXABLE VALUE	44,200		
Friendship, NY 14739	EAST-1267910 NRTH-0795607		FD502 Friendship fire dist	72,400 TO		
	DEED BOOK 1165 PG-99					
	FULL MARKET VALUE	83,218				
182.12-1-14	28 E Water St					00000000655
182.12-1-14	210 1 Family Res		COUNTY TAXABLE VALUE	56,100		
Warner Kerri	Friendship 025001	5,300	TOWN TAXABLE VALUE	56,100		
28 E Water St	Gl 28	56,100	SCHOOL TAXABLE VALUE	56,100		
Friendship, NY 14739	ACRES 0.56		FD502 Friendship fire dist	56,100 TO		
	EAST-1271440 NRTH-0804497		LD501 Friendship light	56,100 TO		
	DEED BOOK 2021 PG-13132		RD501 Friendship refuse	56,100 TO		
	FULL MARKET VALUE	64,483	SW501 Friendship sidewalk	56,100 TO		

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-20.2	7311 County Rd 1				00000001092
195.-1-20.2	270 Mfg housing		COUNTY TAXABLE VALUE	16,400	
Warner Roger	Friendship 025001	3,400	TOWN TAXABLE VALUE	16,400	
Warner Jean	Gl41	16,400	SCHOOL TAXABLE VALUE	16,400	
7311 Co Rd 1	ACRES 0.48		FD502 Friendship fire dist	16,400 TO	
Friendship, NY 14739	EAST-1265730 NRTH-0793137				
	DEED BOOK 1199 PG-42				
	FULL MARKET VALUE	18,851			
183.5-1-8	Maple Grove Rd				00000001008
183.5-1-8	312 Vac w/imprv		COUNTY TAXABLE VALUE	10,300	
Warren Andrew J	Friendship 025001	3,400	TOWN TAXABLE VALUE	10,300	
Warren Joyce R	Gl 28	10,300	SCHOOL TAXABLE VALUE	10,300	
4905 Maple Grove Rd	ACRES 0.49		FD502 Friendship fire dist	10,300 TO	
Friendship, NY 14739	EAST-1273662 NRTH-0806930		SW501 Friendship sidewalk	10,300 TO	
	DEED BOOK 2021 PG-14495				
	FULL MARKET VALUE	11,839			
183.5-1-9	4905 Maple Grove Rd				00000001009
183.5-1-9	270 Mfg housing		COUNTY TAXABLE VALUE	22,500	
Warren Andrew J	Friendship 025001	3,200	TOWN TAXABLE VALUE	22,500	
Warren Joyce R	Gl 28	22,500	SCHOOL TAXABLE VALUE	22,500	
4905 Maple Grove Rd	ACRES 0.46		FD502 Friendship fire dist	22,500 TO	
Friendship, NY 14739	EAST-1273650 NRTH-0806837		SW501 Friendship sidewalk	22,500 TO	
	DEED BOOK 2021 PG-14495				
	FULL MARKET VALUE	25,862			
182.-1-31.2	4511 Moss Brook Rd				00000000386
182.-1-31.2	240 Rural res		COUNTY TAXABLE VALUE	96,300	
Washer Rebecca	Friendship 025001	30,300	TOWN TAXABLE VALUE	96,300	
5039 Thorton Rd	Gl 27	96,300	SCHOOL TAXABLE VALUE	96,300	
Ellington, NY 14732	land contract Morris		FD502 Friendship fire dist	96,300 TO	
	ACRES 20.00				
	EAST-1271975 NRTH-0800285				
	DEED BOOK 2024 PG-49981				
	FULL MARKET VALUE	110,690			
196.-1-37.3	4094 E Moss Brook Rd				00000001236
196.-1-37.3	210 1 Family Res		COUNTY TAXABLE VALUE	82,700	
Washington Lucas J	Friendship 025001	18,600	TOWN TAXABLE VALUE	82,700	
Washington Brenda L	Gl 17	82,700	SCHOOL TAXABLE VALUE	82,700	
4094 Moss Brook Rd	ACRES 10.87		FD502 Friendship fire dist	82,700 TO	
Friendship, NY 14739	EAST-1276723 NRTH-0793898				
	DEED BOOK 2015 PG-78997				
	FULL MARKET VALUE	95,057			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 244
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Moss Brook Rd			196.-1-37.213	
196.-1-37.213	322 Rural vac>10		COUNTY TAXABLE VALUE	67,800	
Washington Luke	Friendship 025001	67,800	TOWN TAXABLE VALUE	67,800	
Washington Brenda	ACRES 60.00	67,800	SCHOOL TAXABLE VALUE	67,800	
4094 Moss Brook Rd	EAST-1277759 NRTH-0794403		FD502 Friendship fire dist	67,800 TO	
Friendship, NY 14739	DEED BOOK 2026 PG-64330				
	FULL MARKET VALUE	77,931			
	37 E Main St			182.12-2-22	00000000738
182.12-2-22	210 1 Family Res		COUNTY TAXABLE VALUE	40,000	
Waters James	Friendship 025001	6,555	TOWN TAXABLE VALUE	40,000	
Waters Amnada	Gl 28	40,000	SCHOOL TAXABLE VALUE	40,000	
24 E Hanover St	FRNT 135.00 DPTH 221.22		FD502 Friendship fire dist	40,000 TO	
Wellsville, NY 14895	ACRES 0.69 BANK CORELG		LD501 Friendship light	40,000 TO	
	EAST-1270816 NRTH-0804962		RD501 Friendship refuse	40,000 TO	
	DEED BOOK 2025 PG-61302		SW501 Friendship sidewalk	40,000 TO	
	FULL MARKET VALUE	45,977			
	5688 N Pigtail Rd			156.-1-27.112	00000001451
156.-1-27.112	240 Rural res		COUNTY TAXABLE VALUE	124,000	
Watson Frederick & Keley	Friendship 025001	6,300	TOWN TAXABLE VALUE	124,000	
12337 Filera Rd	Life use Colleen Plank	124,000	SCHOOL TAXABLE VALUE	124,000	
San Diego, CA 92128	ACRES 0.90		FD502 Friendship fire dist	124,000 TO	
	EAST-1267482 NRTH-0819864				
	DEED BOOK 2014 PG-69380				
	FULL MARKET VALUE	142,529			
	14 Queen Ann St			182.7-1-22	00000000463
182.7-1-22	210 1 Family Res		VET COM CT 41131	9,400 9,400	0
Weart Richard	Friendship 025001	3,600	VET COM S 41134	0 0	15,575
Weart Alfreda	GL 36	62,300	STAR B 41854	0 0	28,200
14 Queen Ann St	ACRES 0.38		COUNTY TAXABLE VALUE	52,900	
Friendship, NY 14739	EAST-1268506 NRTH-0805459		TOWN TAXABLE VALUE	52,900	
	DEED BOOK 2019 PG-3976		SCHOOL TAXABLE VALUE	18,525	
	FULL MARKET VALUE	71,609	FD502 Friendship fire dist	62,300 TO	
			LD501 Friendship light	62,300 TO	
			RD501 Friendship refuse	62,300 TO	
			SW501 Friendship sidewalk	62,300 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 245
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
	Depot St					ACCOUNT NO. 00000000644
182.12-1-3	330 Vacant comm		COUNTY TAXABLE VALUE	300		
Weatherell Doug Jr	Friendship 025001	300	TOWN TAXABLE VALUE	300		
PO Box 131	Gl 36	300	SCHOOL TAXABLE VALUE	300		
Friendship, NY 14739	FRNT 36.00 DPTH 36.00		FD502 Friendship fire dist	300 TO		
	EAST-1270061 NRTH-0805049		LD501 Friendship light	300 TO		
	DEED BOOK 2022 PG-27727		RD501 Friendship refuse	300 TO		
	FULL MARKET VALUE	345	SW501 Friendship sidewalk	300 TO		
	14 E Main St	50 PCT OF VALUE USED FOR EXEMPTION PURPOSES				ACCOUNT NO. 00000000674
182.12-1-35	482 Det row bldg		VET WAR CT 41121	4,298	4,298	0
Weatherell Doug Jr	Friendship 025001	3,600	VET WAR S 41124	0	0	4,298
PO Box 131	Gl 28	57,300	VET DIS CT 41141	1,433	1,433	0
Friendship, NY 14739	ACRES 0.38		VET DIS S 41144	0	0	1,433
	EAST-1270181 NRTH-0804996		Sr Citizen 41800	11,460	11,460	11,460
	DEED BOOK 2022 PG-27727		COUNTY TAXABLE VALUE	40,109		
	FULL MARKET VALUE	65,862	TOWN TAXABLE VALUE	40,109		
			SCHOOL TAXABLE VALUE	40,109		
			FD502 Friendship fire dist	57,300 TO		
			LD501 Friendship light	57,300 TO		
			RD501 Friendship refuse	57,300 TO		
			SW501 Friendship sidewalk	57,300 TO		
	6817 County Rd 20					ACCOUNT NO. 00000001362
182.-1-21.21	314 Rural vac<10		COUNTY TAXABLE VALUE	3,900		
Weatherell Steven D	Friendship 025001	3,900	TOWN TAXABLE VALUE	3,900		
6817 County Rd 20	Gl 28	3,900	SCHOOL TAXABLE VALUE	3,900		
Friendship, NY 14739	ACRES 3.10		FD502 Friendship fire dist	3,900 TO		
	EAST-1272600 NRTH-0805937		SW501 Friendship sidewalk	3,900 TO		
	DEED BOOK 1254 PG-142					
	FULL MARKET VALUE	4,483				
	6843 County Rd 20					ACCOUNT NO. 00000001012
183.5-1-12	210 1 Family Res		COUNTY TAXABLE VALUE	35,200		
Weatherell Steven D	Friendship 025001	8,000	TOWN TAXABLE VALUE	35,200		
6871 County Rd 20	Gl 28	35,200	SCHOOL TAXABLE VALUE	35,200		
Friendship, NY 14739	ACRES 1.80		FD502 Friendship fire dist	35,200 TO		
	EAST-1272860 NRTH-0806367		SW501 Friendship sidewalk	35,200 TO		
	DEED BOOK 1485 PG-161					
	FULL MARKET VALUE	40,460				

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
182.16-1-34.1	8 S South St					00000000902
182.16-1-34.1	210 1 Family Res		VET COM CT 41131	9,400	9,400	0
Weathers Steven Sr	Friendship 025001	3,100	VET COM S 41134	0	0	21,375
Weathers Roberta	Gl 35	85,500	COUNTY TAXABLE VALUE	76,100		
8 South St	ACRES 0.33 BANK CORELG		TOWN TAXABLE VALUE	76,100		
Friendship, NY 14739	EAST-1270462 NRTH-0803527		SCHOOL TAXABLE VALUE	64,125		
	DEED BOOK 2022 PG-21892		FD502 Friendship fire dist	85,500 TO		
	FULL MARKET VALUE	98,276	LD501 Friendship light	85,500 TO		
			RD501 Friendship refuse	85,500 TO		
			SW501 Friendship sidewalk	85,500 TO		
182.12-2-58	22 W Main St					00000000775
182.12-2-58	210 1 Family Res		COUNTY TAXABLE VALUE	27,300		
Weaver Chance	Friendship 025001	4,800	TOWN TAXABLE VALUE	27,300		
Weaver Hannah	Gl 36	27,300	SCHOOL TAXABLE VALUE	27,300		
8677 Stout Rd	ACRES 0.50		FD502 Friendship fire dist	27,300 TO		
Cuba, NY 14727	EAST-1269937 NRTH-0804462		LD501 Friendship light	27,300 TO		
	DEED BOOK 2022 PG-22066		RD501 Friendship refuse	27,300 TO		
	FULL MARKET VALUE	31,379	SW501 Friendship sidewalk	27,300 TO		
195.19-1-39	4092 Time Square/nile					00000001178
195.19-1-39	210 1 Family Res		COUNTY TAXABLE VALUE	30,900		
Webb Lori-Jo	Friendship 025001	2,700	TOWN TAXABLE VALUE	30,900		
7908 County Road 20	Gl 33	30,900	SCHOOL TAXABLE VALUE	30,900		
Friendship, NY 14739	ACRES 0.28		FD502 Friendship fire dist	30,900 TO		
	EAST-1267150 NRTH-0793467					
	DEED BOOK 1202 PG-302					
	FULL MARKET VALUE	35,517				
182.11-1-23	8 Elmwood Ave					00000000547
182.11-1-23	210 1 Family Res		COUNTY TAXABLE VALUE	40,400		
Webeck Carl	Friendship 025001	2,400	TOWN TAXABLE VALUE	40,400		
7 Knightbridge Cir	Gl 36	40,400	SCHOOL TAXABLE VALUE	40,400		
Penfield, NY 14526	ACRES 0.25		FD502 Friendship fire dist	40,400 TO		
	EAST-1268723 NRTH-0804308		LD501 Friendship light	40,400 TO		
	DEED BOOK 1744 PG-285		RD501 Friendship refuse	40,400 TO		
	FULL MARKET VALUE	46,437	SW501 Friendship sidewalk	40,400 TO		
182.-1-67.2	Pennsylvania					00000000923
182.-1-67.2	314 Rural vac<10		COUNTY TAXABLE VALUE	1,500		
Webster Charles	Friendship 025001	1,500	TOWN TAXABLE VALUE	1,500		
Webster Colleen	ACRES 1.20	1,500	SCHOOL TAXABLE VALUE	1,500		
RD 1	EAST-1267588 NRTH-0801518		FD502 Friendship fire dist	1,500 TO		
Friendship, NY 14739	FULL MARKET VALUE	1,724				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 247
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	25 Pennsylvania Ave			182.19-1-6.2	00000000923
182.19-1-6.2	210 1 Family Res		ENH STAR 41834	0 0 73,300	
Webster Charles O	Friendship 025001	9,700	COUNTY TAXABLE VALUE	73,300	
Webster Colleen J	Gl 35	73,300	TOWN TAXABLE VALUE	73,300	
RD 1	ACRES 1.30		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1267288 NRTH-0801539		FD502 Friendship fire dist	73,300 TO	
	DEED BOOK 988 PG-00198		LD501 Friendship light	73,300 TO	
	FULL MARKET VALUE	84,253	RD501 Friendship refuse	73,300 TO	
			SW501 Friendship sidewalk	73,300 TO	
	Pennsylvania			182.-1-68	00000000943
182.-1-68	314 Rural vac<10		COUNTY TAXABLE VALUE	2,300	
Webster Rebecca	Friendship 025001	2,300	TOWN TAXABLE VALUE	2,300	
PO Box 213	ACRES 1.80	2,300	SCHOOL TAXABLE VALUE	2,300	
Friendship, NY 14739	EAST-1267584 NRTH-0801834		FD502 Friendship fire dist	2,300 TO	
	FULL MARKET VALUE	2,644			
	21 E Pennsylvania Ave			182.19-1-26	00000000943
182.19-1-26	210 1 Family Res		COUNTY TAXABLE VALUE	74,200	
Webster Rebecca	Friendship 025001	10,100	TOWN TAXABLE VALUE	74,200	
PO Box 213	Gl 35	74,200	SCHOOL TAXABLE VALUE	74,200	
Friendship, NY 14739	ACRES 1.50		FD502 Friendship fire dist	74,200 TO	
	EAST-1267259 NRTH-0801817		LD501 Friendship light	74,200 TO	
	DEED BOOK 2018 PG-98002		RD501 Friendship refuse	74,200 TO	
	FULL MARKET VALUE	85,287	SW501 Friendship sidewalk	74,200 TO	
	7331 County Rd 20			182.-1-78	00000000429
182.-1-78	210 1 Family Res		COUNTY TAXABLE VALUE	72,800	
Weejags Inc.	Friendship 025001	13,800	TOWN TAXABLE VALUE	72,800	
7331 County Rd 20	Gl 43	72,800	SCHOOL TAXABLE VALUE	72,800	
Friendship, NY 14739	ACRES 4.40		FD502 Friendship fire dist	72,800 TO	
	EAST-1265008 NRTH-0802251				
	DEED BOOK 1232 PG-133				
	FULL MARKET VALUE	83,678			
	6817 County Rd 20			182.-1-21.1	00000000372
182.-1-21.1	240 Rural res		VET WAR CT 41121	5,640 5,640 0	
Weir Donald	Friendship 025001	26,200	VET WAR S 41124	0 0 13,920	
Weir Elizabeth	Gl 28	92,800	ENH STAR 41834	0 0 78,880	
6817 Cty Rd 20 Box 145	ACRES 12.10		COUNTY TAXABLE VALUE	87,160	
Friendship, NY 14739	EAST-1273480 NRTH-0806197		TOWN TAXABLE VALUE	87,160	
	DEED BOOK 872 PG-00044		SCHOOL TAXABLE VALUE	0	
	FULL MARKET VALUE	106,667	FD502 Friendship fire dist	92,800 TO	
			SW501 Friendship sidewalk	92,800 TO	

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.16-1-17	45 W Water St				00000000886
182.16-1-17 Weir Donald RD2 6817 E Main St Friendship, NY 14739	449 Other Storag Friendship 025001 Gl 28 ACRES 0.61 EAST-1271323 NRTH-0804063 DEED BOOK 739 PG-00170 FULL MARKET VALUE	5,800 15,000 17,241	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist LD501 Friendship light RD501 Friendship refuse SW501 Friendship sidewalk	15,000 15,000 15,000 15,000 TO 15,000 TO 15,000 TO 15,000 TO	
183.5-1-15.1	6832 E Main St				00000001015
183.5-1-15.1 Weir Donald Weir Elizabeth 6832 E Main St Friendship, NY 14739	310 Res Vac Friendship 025001 Gl 28 ACRES 1.10 EAST-1273435 NRTH-0806831 DEED BOOK 2019 PG-2022 FULL MARKET VALUE	7,100 7,100 8,161	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist SW501 Friendship sidewalk	7,100 7,100 7,100 7,100 TO 7,100 TO	
170.-1-28.3	5147 Pigtail Rd				00000000288
170.-1-28.3 Wells Linzie E 5147 Pigtail Rd Friendship, NY 14739	270 Mfg housing Friendship 025001 GL 21 ACRES 19.70 EAST-1275620 NRTH-0810947 DEED BOOK 2018 PG-95406 FULL MARKET VALUE	27,500 45,800 52,644	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	45,800 45,800 45,800 45,800 TO	
156.-1-9.3	5442 Pigtail Rd				00000001385
156.-1-9.3 Wendel Thomas Wendel, Shane Licht, Kelly 5442 Pigtail Rd Friendship, NY 14739	210 1 Family Res Friendship 025001 Gl 31 ACRES 19.50 EAST-1273090 NRTH-0818357 DEED BOOK 2026 PG-64888 FULL MARKET VALUE	27,300 96,200 110,575	ENH STAR 41834 COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	0 0 83,190 96,200 96,200 13,010 96,200 TO	
156.-1-11.7	5442 Pigtail Rd				00000000061
156.-1-11.7 Wendel Thomas Wendel, Shane Licht, Kelly 5442 Pigtail Rd Friendship, NY 14739	314 Rural vac<10 Friendship 025001 Gl 31 ACRES 5.80 EAST-1272225 NRTH-0817606 DEED BOOK 2026 PG-64888 FULL MARKET VALUE	13,000 13,000 14,943	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist	13,000 13,000 13,000 13,000 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 249
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				156.-1-14.4	
	5442 Pigtail Rd				00000000068
156.-1-14.4	322 Rural vac>10		COUNTY TAXABLE VALUE	34,400	
Wendel Thomas	Friendship 025001	34,400	TOWN TAXABLE VALUE	34,400	
Wendel, Shane Licht, Kelly	Gl 31	34,400	SCHOOL TAXABLE VALUE	34,400	
5442 Pigtail Rd	ACRES 26.60		FD502 Friendship fire dist	34,400 TO	
Friendship, NY 14739	EAST-1271480 NRTH-0816677				
	DEED BOOK 2026 PG-64888				
	FULL MARKET VALUE	39,540			
				169.-1-41	
	Pigtail Rd				00000000255
169.-1-41	322 Rural vac>10		COUNTY TAXABLE VALUE	21,800	
Wendel Thomas	Friendship 025001	21,800	TOWN TAXABLE VALUE	21,800	
Wendel, Shane Licht, Kelly	Gl30	21,800	SCHOOL TAXABLE VALUE	21,800	
5442 Pigtail Rd	ACRES 20.00		FD502 Friendship fire dist	21,800 TO	
Friendship, NY 14739	EAST-1271440 NRTH-0815517				
	DEED BOOK 2026 PG-64888				
	FULL MARKET VALUE	25,057			
				156.-1-1.1	
	5939 County Rd 17				00000000043
156.-1-1.1	240 Rural res		COUNTY TAXABLE VALUE	180,600	
Wengerd Christopher M	Friendship 025001	142,700	TOWN TAXABLE VALUE	180,600	
Wengerd Maryann M	Gl 48	180,600	SCHOOL TAXABLE VALUE	180,600	
5939 County Rd 17	ACRES 143.30		FD502 Friendship fire dist	180,600 TO	
Friendship, NY 14739	EAST-1264518 NRTH-0823099				
	DEED BOOK 2020 PG-5970				
	FULL MARKET VALUE	207,586			
				156.-1-3.12	
	5882 County Road 17				00000001449
156.-1-3.12	240 Rural res		COUNTY TAXABLE VALUE	185,600	
Wengerd Rudy M	Friendship 025001	17,100	TOWN TAXABLE VALUE	185,600	
Wengerd Leah M	ACRES 9.50 BANKLERETA2	185,600	SCHOOL TAXABLE VALUE	185,600	
5882 County Road 17	EAST-1267069 NRTH-0822223		FD502 Friendship fire dist	185,600 TO	
Friendship, NY 14739	DEED BOOK 2013 PG-65480				
	FULL MARKET VALUE	213,333			
				169.-1-25.2	
	5053 County Rd 17				00000000227
169.-1-25.2	210 1 Family Res		COUNTY TAXABLE VALUE	78,100	
Westfall Tony	Friendship 025001	9,100	TOWN TAXABLE VALUE	78,100	
Westfall Cheryl	Gl36	78,100	SCHOOL TAXABLE VALUE	78,100	
5053 County Rd 17	ACRES 2.71		FD502 Friendship fire dist	78,100 TO	
Friendship, NY 14739	EAST-1267426 NRTH-0809127				
	DEED BOOK 2019 PG-4682				
	FULL MARKET VALUE	89,770			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 250
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.12-1-36.1	
	18 E Main St				00000000675
182.12-1-36.1	210 1 Family Res		COUNTY TAXABLE VALUE	63,000	
Whitcher Tasha	Friendship 025001	3,600	TOWN TAXABLE VALUE	63,000	
14101 Saddlewood Dr	Gl 28	63,000	SCHOOL TAXABLE VALUE	63,000	
North Little Rock, AR 72117	ACRES 0.38		FD502 Friendship fire dist	63,000 TO	
	EAST-1270238 NRTH-0805024		LD501 Friendship light	63,000 TO	
	DEED BOOK 2025 PG-56492		RD501 Friendship refuse	63,000 TO	
	FULL MARKET VALUE	72,414	SW501 Friendship sidewalk	63,000 TO	
				195.19-1-20	
	7199 Time Square/nile				00000001159
195.19-1-20	210 1 Family Res		VET WAR CT 41121	5,640 5,640	0
Whitcher Theodore	Friendship 025001	2,800	VET WAR S 41124	0 0	10,845
Whitcher Cynthia	Gl 33	72,300	COUNTY TAXABLE VALUE	66,660	
7199 Times Square St	Life use		TOWN TAXABLE VALUE	66,660	
Friendship, NY 14739	ACRES 0.29		SCHOOL TAXABLE VALUE	61,455	
	EAST-1267301 NRTH-0793323		FD502 Friendship fire dist	72,300 TO	
	DEED BOOK 2022 PG-30473				
	FULL MARKET VALUE	83,103			
				182.15-1-53	
	118 W Main St				00000000863
182.15-1-53	210 1 Family Res		COUNTY TAXABLE VALUE	42,600	
Whitcher Theodore N	Friendship 025001	1,800	TOWN TAXABLE VALUE	42,600	
118 W Main St	Gl 35	42,600	SCHOOL TAXABLE VALUE	42,600	
Friendship, NY 14739	ACRES 0.19 BANK CORELG		FD502 Friendship fire dist	42,600 TO	
	EAST-1267300 NRTH-0802997		LD501 Friendship light	42,600 TO	
	DEED BOOK 2011 PG-51663		RD501 Friendship refuse	42,600 TO	
	FULL MARKET VALUE	48,966	SW501 Friendship sidewalk	42,600 TO	
				182.12-2-31	
	23 E Water				00000000747
182.12-2-31	210 1 Family Res		COUNTY TAXABLE VALUE	36,400	
Whitcher Tiana	Friendship 025001	3,600	TOWN TAXABLE VALUE	36,400	
PO Box 504	Gl 28	36,400	SCHOOL TAXABLE VALUE	36,400	
Friendship, NY 14739	ACRES 0.38		FD502 Friendship fire dist	36,400 TO	
	EAST-1271148 NRTH-0804525		LD501 Friendship light	36,400 TO	
	DEED BOOK 2025 PG-56722		RD501 Friendship refuse	36,400 TO	
	FULL MARKET VALUE	41,839	SW501 Friendship sidewalk	36,400 TO	
				155.-1-11.1	
	5749 Springbrook Rd				00000000012
155.-1-11.1	260 Seasonal res		COUNTY TAXABLE VALUE	236,700	
White Creek Hunt Club Inc	Friendship 025001	183,000	TOWN TAXABLE VALUE	236,700	
c/o Selah	Gl 63	236,700	SCHOOL TAXABLE VALUE	236,700	
Dell	ACRES 196.00		FD502 Friendship fire dist	236,700 TO	
1566 Nesbitt Dr	EAST-0608100 NRTH-0818690				
Niagara Falls, NY 14304	DEED BOOK 1094 PG-4				
	FULL MARKET VALUE	272,069			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 251
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	Springbrook Rd				00000001323
155.-1-11.5	311 Res vac land		COUNTY TAXABLE VALUE	9,500	
White Creek Hunt Club INC	Friendship 025001	9,500	TOWN TAXABLE VALUE	9,500	
C/O Selah Dell	Gl 63	9,500	SCHOOL TAXABLE VALUE	9,500	
1566 Nesbitt Dr	ACRES 3.00		FD502 Friendship fire dist	9,500 TO	
Niagara Falls, NY 14304	EAST-1258180 NRTH-0818339				
	DEED BOOK 2025 PG-57290				
	FULL MARKET VALUE	10,920			
	Springbrook Rd				00000001320
155.-1-11.2	314 Rural vac<10		COUNTY TAXABLE VALUE	3,800	
White Creek Hunt Club, Inc.	Friendship 025001	3,800	TOWN TAXABLE VALUE	3,800	
c/o Selah Dell	Gl 63	3,800	SCHOOL TAXABLE VALUE	3,800	
1566 Nesbitt Dr	ACRES 3.00		FD502 Friendship fire dist	3,800 TO	
Niagara Falls, NY 14304	EAST-0608100 NRTH-0818690				
	DEED BOOK 1506 PG-143				
	FULL MARKET VALUE	4,368			
6036	Byrnes Hill Rd				00000000964
183.-1-14	270 Mfg housing		COUNTY TAXABLE VALUE	140,500	
White David C	Friendship 025001	130,400	TOWN TAXABLE VALUE	140,500	
Hiott Sherry W	Gl 4	140,500	SCHOOL TAXABLE VALUE	140,500	
3124 Shephard Rd	David 1/2 Int		FD502 Friendship fire dist	140,500 TO	
Williamson, NY 14589	ACRES 128.80				
	EAST-1284470 NRTH-0805397				
	DEED BOOK 1416 PG-250				
	FULL MARKET VALUE	161,494			
5410	White Creek Rd				00000000193
169.-1-4.41	322 Rural vac>10		COUNTY TAXABLE VALUE	58,100	
White Holdings, LLC	Friendship 025001	58,100	TOWN TAXABLE VALUE	58,100	
243 Pine Hill Rd	Gl 38	58,100	SCHOOL TAXABLE VALUE	58,100	
Spencerport, NY 14559	ACRES 50.30		FD502 Friendship fire dist	58,100 TO	
	EAST-1268352 NRTH-0814669				
	DEED BOOK 2024 PG-50188				
	FULL MARKET VALUE	66,782			
4517	Hartigan Rd				00000000983
183.-1-23.1	314 Rural vac<10		COUNTY TAXABLE VALUE	11,900	
White Holdings, LLC	Friendship 025001	11,900	TOWN TAXABLE VALUE	11,900	
243 Pine Hill Rd	19-11	11,900	SCHOOL TAXABLE VALUE	11,900	
Spencerport, NY 14559	ACRES 4.90		FD502 Friendship fire dist	11,900 TO	
	EAST-1277650 NRTH-0800784				
	DEED BOOK 2014 PG-70122				
	FULL MARKET VALUE	13,678			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 252
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-69	18 Stevens Ave 210 1 Family Res				00000000786
Wigent Gabriel T	Friendship 025001	2,800	COUNTY TAXABLE VALUE	50,700	
18 Stevens Ave	Gl 28	50,700	TOWN TAXABLE VALUE	50,700	
Friendship, NY 14739	FRNT 52.00 DPTH 251.25		SCHOOL TAXABLE VALUE	50,700	
	ACRES 0.29 BANK CORELG		FD502 Friendship fire dist	50,700 TO	
	EAST-1270770 NRTH-0804748		LD501 Friendship light	50,700 TO	
	DEED BOOK 2019 PG-3320		RD501 Friendship refuse	50,700 TO	
	FULL MARKET VALUE	58,276	SW501 Friendship sidewalk	50,700 TO	
195.-1-29.2	7430 N County Road 1 270 Mfg housing		STAR B 41854	0 0 28,200	00000001307
Wigent Shirley J	Friendship 025001	9,300	COUNTY TAXABLE VALUE	36,500	
7430 County Road 1	Gl 41	36,500	TOWN TAXABLE VALUE	36,500	
Friendship, NY 14739	ACRES 2.85 BANK CORELG		SCHOOL TAXABLE VALUE	8,300	
	EAST-1263610 NRTH-0793557		FD502 Friendship fire dist	36,500 TO	
	DEED BOOK 2015 PG-78384				
	FULL MARKET VALUE	41,954			
182.7-1-51.2	31 Linwood Ave 270 Mfg housing		STAR B 41854	0 0 23,800	00000000493
Wilkins Gary	Friendship 025001	10,000	COUNTY TAXABLE VALUE	23,800	
Cornerstone Homes Inc.	Gl 36	23,800	TOWN TAXABLE VALUE	23,800	
Cornerstone Homes Inc.	Land contract Wilkins		SCHOOL TAXABLE VALUE	0	
11801 Harrington Dr	ACRES 1.40		FD502 Friendship fire dist	23,800 TO	
Corning, NY 14830	EAST-1268280 NRTH-0805987		LD501 Friendship light	23,800 TO	
	DEED BOOK 1362 PG-153		RD501 Friendship refuse	23,800 TO	
	FULL MARKET VALUE	27,356	SW501 Friendship sidewalk	23,800 TO	
169.-1-5.31	5214 S White Creek 270 Mfg housing		COUNTY TAXABLE VALUE	64,700	00000000196
Wilkowski Douglas R	Friendship 025001	44,600	TOWN TAXABLE VALUE	64,700	
104 Frantzen Terrace	Gl 37&38	64,700	SCHOOL TAXABLE VALUE	64,700	
Cheektowaga, NY 14227	ACRES 36.80		FD502 Friendship fire dist	64,700 TO	
	EAST-1269360 NRTH-0811837				
	DEED BOOK 2016 PG-82868				
	FULL MARKET VALUE	74,368			
169.-1-13	5113 W Maple Grove Rd 260 Seasonal res		COUNTY TAXABLE VALUE	100,400	00000000214
Wilkowski Mark D	Friendship 025001	83,700	TOWN TAXABLE VALUE	100,400	
Wilkowski Scott J	Gl 29	100,400	SCHOOL TAXABLE VALUE	100,400	
22 Ganna Court	Inc 169.-1-14.2 (27.10Ac)		FD502 Friendship fire dist	100,400 TO	
West Seneca, NY 14224	ACRES 76.70				
	EAST-1271960 NRTH-0810527				
	DEED BOOK 2016 PG-82867				
	FULL MARKET VALUE	115,402			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 253
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				169.-1-39.1	
	5155 County 17 Rd				00000000252
169.-1-39.1	240 Rural res		COUNTY TAXABLE VALUE	269,100	
Wilkowski Mark D	Friendship 025001	31,700	TOWN TAXABLE VALUE	269,100	
22 Ganna Ct	Gl 36	269,100	SCHOOL TAXABLE VALUE	269,100	
West Seneca, NY 14224	ACRES 23.90		FD502 Friendship fire dist	269,100 TO	
	EAST-1267239 NRTH-0811072				
	DEED BOOK 1689 PG-50				
	FULL MARKET VALUE	309,310			
				169.-1-22.2	
	County 17 Rd				00000000222
169.-1-22.2	314 Rural vac<10		COUNTY TAXABLE VALUE	17,300	
Wilkowski Scott	Friendship 025001	17,300	TOWN TAXABLE VALUE	17,300	
Wilkowski Pamela	Gl 37	17,300	SCHOOL TAXABLE VALUE	17,300	
14 Windcroft Ln	ACRES 9.70		FD502 Friendship fire dist	17,300 TO	
Lancaster, NY 14086	EAST-1268728 NRTH-0810989				
	DEED BOOK 2026 PG-64803				
	FULL MARKET VALUE	19,885			
				169.-1-22.12	
	5120 County Rd 17				00000001422
169.-1-22.12	314 Rural vac<10		COUNTY TAXABLE VALUE	19,900	
Wilkowski Scott	Friendship 025001	19,900	TOWN TAXABLE VALUE	19,900	
Wilkowski Pamela	Gl 37	19,900	SCHOOL TAXABLE VALUE	19,900	
14 Windcroft Ln	ACRES 12.10		FD502 Friendship fire dist	19,900 TO	
Lancaster, NY 14086	EAST-1268630 NRTH-0810077				
	DEED BOOK 2026 PG-64805				
	FULL MARKET VALUE	22,874			
				169.-1-22.13	
	Sleepy Hollow Rd				00000001423
169.-1-22.13	322 Rural vac>10		COUNTY TAXABLE VALUE	27,300	
Wilkowski Scott	Friendship 025001	27,300	TOWN TAXABLE VALUE	27,300	
Wilkowski Pamela	Gl 37	27,300	SCHOOL TAXABLE VALUE	27,300	
14 Windcroft Ln	ACRES 19.50		FD502 Friendship fire dist	27,300 TO	
Lancaster, NY 14086	EAST-1268650 NRTH-0810557				
	DEED BOOK 2026 PG-64804				
	FULL MARKET VALUE	31,379			
				169.-1-39.2	
	5201 County Rd 17				00000000253
169.-1-39.2	270 Mfg housing		COUNTY TAXABLE VALUE	67,000	
Wilkowski Scott J	Friendship 025001	33,200	TOWN TAXABLE VALUE	67,000	
14 Windcroft Ln	Gl 37	67,000	SCHOOL TAXABLE VALUE	67,000	
Lancaster, NY 14086	ACRES 25.40		FD502 Friendship fire dist	67,000 TO	
	EAST-1267432 NRTH-0811649				
	DEED BOOK 1689 PG-50				
	FULL MARKET VALUE	77,011			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 254
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE	ACCOUNT NO.
169.-1-22.11	1424 Sleepy Hollow Rd						00000000221
169.-1-22.11	312 Vac w/imprv		COUNTY TAXABLE VALUE	28,200			
Wilkowski Shawn	Friendship 025001	28,200	TOWN TAXABLE VALUE	28,200			
Wilkowski Sheila	Gl 37	28,200	SCHOOL TAXABLE VALUE	28,200			
18 Santin Dr	ACRES 20.40		FD502 Friendship fire dist	28,200 TO			
Cheektowaga, NY 14225	EAST-1268389 NRTH-0809393						
	DEED BOOK 2025 PG-57461						
	FULL MARKET VALUE	32,414					
195.-1-14.313	Howard						00000000000
195.-1-14.313	240 Rural res		COUNTY TAXABLE VALUE	350,000			
Williams Julie C	Friendship 025001	27,200	TOWN TAXABLE VALUE	350,000			
Williams Bob W	ACRES 19.40 BANK CORELG	350,000	SCHOOL TAXABLE VALUE	350,000			
6943 Howard Rd	EAST-1271411 NRTH-0793389		FD502 Friendship fire dist	350,000 TO			
Friendship, NY 14739	DEED BOOK 2024 PG-51161						
	FULL MARKET VALUE	402,299					
182.12-1-6	93 E Main St						00000000646
182.12-1-6	210 1 Family Res		ENH STAR 41834	0	0		43,800
Wilson Cathy A	Friendship 025001	5,000	COUNTY TAXABLE VALUE	43,800			
93 E Main St	Gl 28	43,800	TOWN TAXABLE VALUE	43,800			
Friendship, NY 14739	ACRES 0.53		SCHOOL TAXABLE VALUE	0			
	EAST-1272110 NRTH-0806137		FD502 Friendship fire dist	43,800 TO			
	DEED BOOK 1378 PG-104		LD501 Friendship light	43,800 TO			
	FULL MARKET VALUE	50,345	RD501 Friendship refuse	43,800 TO			
			SW501 Friendship sidewalk	43,800 TO			
194.-1-3.11	4307 Steenrod Rd						00000001028
194.-1-3.11	240 Rural res		COUNTY TAXABLE VALUE	91,400			
Wilson Tracy	Friendship 025001	35,600	TOWN TAXABLE VALUE	91,400			
4307 Steenrod Rd	Gl 58	91,400	SCHOOL TAXABLE VALUE	91,400			
Friendship, NY 14739	ACRES 27.80		FD502 Friendship fire dist	91,400 TO			
	EAST-1258260 NRTH-0798037						
	DEED BOOK 1118 PG-262						
	FULL MARKET VALUE	105,057					
194.-1-4.1	4292 Steenrod Rd						00000001030
194.-1-4.1	322 Rural vac>10		COUNTY TAXABLE VALUE	21,100			
Wilson Tracy	Friendship 025001	21,100	TOWN TAXABLE VALUE	21,100			
4307 Steenrod Rd	Gl 58	21,100	SCHOOL TAXABLE VALUE	21,100			
Friendship, NY 14739	ACRES 13.30		FD502 Friendship fire dist	21,100 TO			
	EAST-1258330 NRTH-0796697						
	DEED BOOK 1792 PG-126						
	FULL MARKET VALUE	24,253					

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COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE
				182.7-1-50		
	23 Linwood Ave					00000000492
182.7-1-50	210 1 Family Res		COUNTY TAXABLE VALUE	64,000		
Winchell Donald D	Friendship 025001	4,200	TOWN TAXABLE VALUE	64,000		
23 Linwood Ave	Gl 36	64,000	SCHOOL TAXABLE VALUE	64,000		
Friendship, NY 14739	ACRES 0.44		FD502 Friendship fire dist	64,000 TO		
	EAST-1268291 NRTH-0805745		LD501 Friendship light	64,000 TO		
	DEED BOOK 2024 PG-46472		RD501 Friendship refuse	64,000 TO		
	FULL MARKET VALUE	73,563	SW501 Friendship sidewalk	64,000 TO		
				182.16-1-40		
	5 South St					00000000908
182.16-1-40	210 1 Family Res		VET WAR CT 41121	5,640	5,640	0
Winchell Leland A Sr.	Friendship 025001	5,700	VET WAR S 41124	0	0	5,880
5 South St	Gl 35	39,200	ENH STAR 41834	0	0	33,320
Friendship, NY 14739	ACRES 0.60		COUNTY TAXABLE VALUE	33,560		
	EAST-1270439 NRTH-0803815		TOWN TAXABLE VALUE	33,560		
	DEED BOOK 2010 PG-44358		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	45,057	FD502 Friendship fire dist	39,200 TO		
			LD501 Friendship light	39,200 TO		
			RD501 Friendship refuse	39,200 TO		
			SW501 Friendship sidewalk	39,200 TO		
				182.7-1-44		
	33 E Queen Ann St					00000000486
182.7-1-44	210 1 Family Res		STAR B 41854	0	0	28,200
Wisner Crystal	Friendship 025001	9,800	COUNTY TAXABLE VALUE	72,100		
33 Queen Ann St	ACRES 1.25	72,100	TOWN TAXABLE VALUE	72,100		
Friendship, NY 14739	EAST-1268780 NRTH-0806017		SCHOOL TAXABLE VALUE	43,900		
	DEED BOOK 2013 PG-65648		FD502 Friendship fire dist	72,100 TO		
	FULL MARKET VALUE	82,874	LD501 Friendship light	72,100 TO		
			RD501 Friendship refuse	72,100 TO		
			SW501 Friendship sidewalk	72,100 TO		
				155.-1-21		
	5813 Springbrook Rd					00000000022
155.-1-21	270 Mfg housing		COUNTY TAXABLE VALUE	40,100		
Wisor Eric V	Friendship 025001	14,200	TOWN TAXABLE VALUE	40,100		
Attn: Wisor Gerald	Gl 64	40,100	SCHOOL TAXABLE VALUE	40,100		
2958 Ridge Rd	ACRES 6.90		FD502 Friendship fire dist	40,100 TO		
Ransomville, NY 14131	EAST-1258200 NRTH-0820577					
	DEED BOOK 1153 PG-195					
	FULL MARKET VALUE	46,092				
				183.5-1-6		
	6840 County Rd 20					00000001005
183.5-1-6	210 1 Family Res		COUNTY TAXABLE VALUE	64,900		
Wixson Arron J	Friendship 025001	8,600	TOWN TAXABLE VALUE	64,900		
Wixson Alyssa R	Gl 28	64,900	SCHOOL TAXABLE VALUE	64,900		
6840 County Rd 20	ACRES 2.30 BANKLERETA2		FD502 Friendship fire dist	64,900 TO		
Friendship, NY	EAST-1272980 NRTH-0806867		SW501 Friendship sidewalk	64,900 TO		
	DEED BOOK 2020 PG-8868					
	FULL MARKET VALUE	74,598				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 256
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-5.3	7522 E Austin Rd				00000001446
Wolf Leo M	260 Seasonal res Friendship 025001	26,800	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE	44,600 44,600	
Lisa D & Leo M II	Gl 56	44,600	SCHOOL TAXABLE VALUE	44,600	
2424 Dale Rd	ACRES 19.00		FD502 Friendship fire dist	44,600 TO	
Warsaw, NY 14569	EAST-1261634 NRTH-0821514 DEED BOOK 2019 PG-3788 FULL MARKET VALUE	51,264			
182.15-1-33	101 W Main St				00000000842
182.15-1-33	210 1 Family Res		Sr Citizen 41802	21,375	0 0
Wolfer William	Friendship 025001	4,800	ENH STAR 41834	0	0 47,500
101 W Main St	Gl 35	47,500	COUNTY TAXABLE VALUE	26,125	
Friendship, NY 14739	ACRES 0.50		TOWN TAXABLE VALUE	47,500	
	EAST-1267680 NRTH-0803537		SCHOOL TAXABLE VALUE	0	
	DEED BOOK 1204 PG-180		FD502 Friendship fire dist	47,500 TO	
	FULL MARKET VALUE	54,598	LD501 Friendship light	47,500 TO	
			RD501 Friendship refuse	47,500 TO	
			SW501 Friendship sidewalk	47,500 TO	
182.11-2-62	10 S Maple Ave				00000000632
182.11-2-62	210 1 Family Res		STAR B 41854	0	0 28,200
Woodruff Kenneth G Jr	Friendship 025001	4,800	COUNTY TAXABLE VALUE	41,000	
Woodruff Cheryle L	Gl 36	41,000	TOWN TAXABLE VALUE	41,000	
10 Maple Ave	ACRES 0.50		SCHOOL TAXABLE VALUE	12,800	
Friendship, NY 14739	EAST-1269326 NRTH-0804730		FD502 Friendship fire dist	41,000 TO	
	DEED BOOK 2017 PG-93877		LD501 Friendship light	41,000 TO	
	FULL MARKET VALUE	47,126	RD501 Friendship refuse	41,000 TO	
			SW501 Friendship sidewalk	41,000 TO	
182.-1-32.1	Sunnyside St Ext				00000000388
182.-1-32.1	320 Rural vacant		COUNTY TAXABLE VALUE	112,600	
WoodWise Forestland, LLC	Friendship 025001	112,600	TOWN TAXABLE VALUE	112,600	
PO Box 408	27-35	112,600	SCHOOL TAXABLE VALUE	112,600	
Honeoye Falls, NY 14472	ACRES 107.90		FD502 Friendship fire dist	112,600 TO	
	EAST-1269880 NRTH-0801127 DEED BOOK 2009 PG-39660 FULL MARKET VALUE	129,425			
182.-1-56.1	County Rd 31				00000000415
182.-1-56.1	311 Res vac land		COUNTY TAXABLE VALUE	40,300	
WoodWise Forestland, LLC	Friendship 025001	40,300	TOWN TAXABLE VALUE	40,300	
PO Box 890	Gl 27	40,300	SCHOOL TAXABLE VALUE	40,300	
Pittsford, NY 14534	ACRES 30.00		FD502 Friendship fire dist	40,300 TO	
	EAST-1271961 NRTH-0802188 DEED BOOK 2009 PG-39660 FULL MARKET VALUE	46,322			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 257
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				182.-1-57	
	County Rd 31				0000000415
182.-1-57	322 Rural vac>10		COUNTY TAXABLE VALUE	18,900	
Woodwise Forestland, LLC	Friendship 025001	18,900	TOWN TAXABLE VALUE	18,900	
PO Box 890	ACRES 17.10	18,900	SCHOOL TAXABLE VALUE	18,900	
Pittsford, NY 14534	EAST-1271328 NRTH-0802394		FD502 Friendship fire dist	18,900 TO	
	FULL MARKET VALUE	21,724			
				182.16-1-18	
	Moss Brook St				00000000887
182.16-1-18	311 Res vac land		COUNTY TAXABLE VALUE	11,900	
WoodWise Forestland, LLC	Friendship 025001	11,900	TOWN TAXABLE VALUE	11,900	
PO Box 890	27-28	11,900	SCHOOL TAXABLE VALUE	11,900	
Pittsford, NY 14534	ACRES 2.90		FD502 Friendship fire dist	11,900 TO	
	EAST-1271760 NRTH-0803857		LD501 Friendship light	11,900 TO	
	DEED BOOK 2009 PG-39660		RD501 Friendship refuse	11,900 TO	
	FULL MARKET VALUE	13,678	SW501 Friendship sidewalk	11,900 TO	
				182.16-1-20	
	Moss Brook				00000000887
182.16-1-20	314 Rural vac<10		COUNTY TAXABLE VALUE	600	
Woodwise Forestland, LLC	Friendship 025001	600	TOWN TAXABLE VALUE	600	
PO Box 890	ACRES 0.50	600	SCHOOL TAXABLE VALUE	600	
Pittsford, NY 14534	EAST-1271831 NRTH-0804045		FD502 Friendship fire dist	600 TO	
	FULL MARKET VALUE	690	LD501 Friendship light	600 TO	
			RD501 Friendship refuse	600 TO	
			SW501 Friendship sidewalk	600 TO	
				182.16-1-21	
	Moss Brook				00000000887
182.16-1-21	314 Rural vac<10		COUNTY TAXABLE VALUE	6,600	
Woodwise Forestland, LLC	Friendship 025001	6,600	TOWN TAXABLE VALUE	6,600	
PO Box 890	ACRES 5.30	6,600	SCHOOL TAXABLE VALUE	6,600	
Pittsford, NY 14534	EAST-1271329 NRTH-0803672				
	FULL MARKET VALUE	7,586			
				182.16-1-22.1	
	Main St				00000000891
182.16-1-22.1	312 Vac w/imprv		COUNTY TAXABLE VALUE	17,100	
WoodWise Forestland, LLC	Friendship 025001	14,200	TOWN TAXABLE VALUE	17,100	
PO Box 408	27-35	17,100	SCHOOL TAXABLE VALUE	17,100	
Honeoye Falls, NY 14472	ACRES 4.75		FD502 Friendship fire dist	17,100 TO	
	EAST-1270328 NRTH-0803092		LD501 Friendship light	17,100 TO	
	DEED BOOK 2009 PG-39660		RD501 Friendship refuse	17,100 TO	
	FULL MARKET VALUE	19,655	SW501 Friendship sidewalk	17,100 TO	
				170.-1-7.3	
	5250 Pigtail Rd				00000000267
170.-1-7.3	270 Mfg housing		COUNTY TAXABLE VALUE	86,700	
Yagger Edward D	Friendship 025001	52,700	TOWN TAXABLE VALUE	86,700	
Yagger Diane L	Gl 22	86,700	SCHOOL TAXABLE VALUE	86,700	
5250 Pigtail Rd	ACRES 44.90		FD502 Friendship fire dist	86,700 TO	
Friendship, NY 14739	EAST-1277510 NRTH-0814187				
	DEED BOOK 2011 PG-50785				
	FULL MARKET VALUE	99,655			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 258
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.19-1-34	7187 Park Ave/nile				00000001173
195.19-1-34	210 1 Family Res		STAR B 41854	0 0	28,200
Yard Michael B	Friendship 025001	3,300	COUNTY TAXABLE VALUE	38,900	
yard Dawn M	Gl 33	38,900	TOWN TAXABLE VALUE	38,900	
7187 Park Ave	ACRES 0.35 BANK CORELG		SCHOOL TAXABLE VALUE	10,700	
Friendship, NY 14739	EAST-1267384 NRTH-0793685		FD502 Friendship fire dist	38,900 TO	
	DEED BOOK 1277 PG-102				
	FULL MARKET VALUE	44,713			
195.-1-33.11	4409 State Route 275				00000001108
195.-1-33.11	330 Vacant comm		COUNTY TAXABLE VALUE	73,200	
Yoder David	Friendship 025001	73,200	TOWN TAXABLE VALUE	73,200	
Yoder Cora	34-42	73,200	SCHOOL TAXABLE VALUE	73,200	
7630 Tibbetts Hill Rd	ACRES 63.10		FD502 Friendship fire dist	73,200 TO	
Friendship, NY 14739	EAST-1264475 NRTH-0798336				
	DEED BOOK 2025 PG-54627				
	FULL MARKET VALUE	84,138			
155.-1-3.1	E Springbrook Rd				00000000003
155.-1-3.1	322 Rural vac>10		COUNTY TAXABLE VALUE	27,200	
Young Charles B	Friendship 025001	27,200	TOWN TAXABLE VALUE	27,200	
Young Christine L	Gl 56	27,200	SCHOOL TAXABLE VALUE	27,200	
5507 County Road 17	ACRES 25.40		FD502 Friendship fire dist	27,200 TO	
Friendship, NY 14739	EAST-1258840 NRTH-0821837				
	DEED BOOK 2018 PG-94729				
	FULL MARKET VALUE	31,264			
155.-1-4.12	Austin Rd				00000001427
155.-1-4.12	105 Vac farmland		AG DIST 41730	13,200 13,200	13,200
Young Charles B	Friendship 025001	22,400	COUNTY TAXABLE VALUE	9,200	
Young Christine L	Gl 56	22,400	TOWN TAXABLE VALUE	9,200	
5507 County Road 17	ACRES 20.40		SCHOOL TAXABLE VALUE	9,200	
Friendship, NY 14739	EAST-1260380 NRTH-0822957		FD502 Friendship fire dist	22,400 TO	
	DEED BOOK 2015 PG-74482				
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	25,747			
UNDER AGDIST LAW TIL 2033					
155.-1-14.1	Springbrook Rd				00000000015
155.-1-14.1	105 Vac farmland		AG DIST 41730	9,700 9,700	9,700
Young Charles B	Friendship 025001	14,600	COUNTY TAXABLE VALUE	4,900	
Young Christine L	Gl 66	14,600	TOWN TAXABLE VALUE	4,900	
5507 County Road 17	O&G lease 1204/295		SCHOOL TAXABLE VALUE	4,900	
Friendship, NY 14739	ACRES 13.30		FD502 Friendship fire dist	14,600 TO	
	EAST-1259500 NRTH-0820777				
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2015 PG-74482				
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	16,782			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 259
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
155.-1-29.2	Austin Rd		AG DIST 41730	18,100	18,100	18,100	00000001440
Young Charles B	322 Rural vac>10						
Young Christine L	Friendship 025001	30,200	COUNTY TAXABLE VALUE	12,100			
5507 County Rd 17	Gl 56	30,200	TOWN TAXABLE VALUE	12,100			
Friendship, NY 14739	ACRES 25.60		SCHOOL TAXABLE VALUE	12,100			
	EAST-1261690 NRTH-0822910		FD502 Friendship fire dist	30,200 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2015 PG-74482						
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	34,713					
155.-1-34	W Austin Rd		AG DIST 41730	6,100	6,100	6,100	00000000038
Young Charles B	105 Vac farmland						
Young Christine L	Friendship 025001	9,800	COUNTY TAXABLE VALUE	3,700			
5507 County Road 17	Gl 56	9,800	TOWN TAXABLE VALUE	3,700			
Friendship, NY 14739	ACRES 8.30		SCHOOL TAXABLE VALUE	3,700			
	EAST-1260440 NRTH-0821677		FD502 Friendship fire dist	9,800 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2015 PG-74482						
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	11,264					
155.-1-35	W Austin Rd		AG DIST 41730	9,400	9,400	9,400	00000000039
Young Charles B	105 Vac farmland						
Young Christine L	Friendship 025001	14,900	COUNTY TAXABLE VALUE	5,500			
5507 County Road 17	Gl 56	14,900	TOWN TAXABLE VALUE	5,500			
Friendship, NY 14739	ACRES 13.40		SCHOOL TAXABLE VALUE	5,500			
	EAST-1260000 NRTH-0821197		FD502 Friendship fire dist	14,900 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2015 PG-74482						
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	17,126					
155.-1-36	7591 Austin Rd		AG DIST 41730	8,700	8,700	8,700	00000000040
Young Charles B	240 Rural res						
Young Christine L	Friendship 025001	20,600	COUNTY TAXABLE VALUE	90,500			
5507 County Road 17	Gl 56	99,200	TOWN TAXABLE VALUE	90,500			
Friendship, NY 14739	ACRES 12.80		SCHOOL TAXABLE VALUE	90,500			
	EAST-1259920 NRTH-0821997		FD502 Friendship fire dist	99,200 TO			
MAY BE SUBJECT TO PAYMENT	DEED BOOK 2015 PG-74482						
UNDER AGDIST LAW TIL 2033	FULL MARKET VALUE	114,023					
156.-1-16.212	5507 County Rd 17		AG DIST 41720	28,200	28,200	28,200	00000001346
Young Charles B	210 1 Family Res						
Young Christine L	Friendship 025001	53,900	COUNTY TAXABLE VALUE	145,000			
5507 Co. 17 Rd	ACRES 46.10	173,200	TOWN TAXABLE VALUE	145,000			
Friendship, NY 14739	EAST-1266885 NRTH-0816818		SCHOOL TAXABLE VALUE	145,000			
	DEED BOOK 1234 PG-162		FD502 Friendship fire dist	173,200 TO			
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	199,080					
UNDER AGDIST LAW TIL 2030							

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 260
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
156.-1-22	5755 County Rd 17					00000000081
156.-1-22	240 Rural res		AG DIST 41720	42,300	42,300	42,300
Young Charles B	Friendship 025001	122,900	COUNTY TAXABLE VALUE	130,700		
Young Christine L	Gl 48	173,000	TOWN TAXABLE VALUE	130,700		
5507 County Rd 17	ACRES 120.00		SCHOOL TAXABLE VALUE	130,700		
Friendship, NY 14739	EAST-1263650 NRTH-0820717		FD502 Friendship fire dist	173,000 TO		
	DEED BOOK 1577 PG-195					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	198,851				
UNDER AGDIST LAW TIL 2030						
169.-1-2.13	Reed Rd					
169.-1-2.13	322 Rural vac>10		AG DIST 41720	38,700	38,700	38,700
Young Charles B	Friendship 025001	63,800	COUNTY TAXABLE VALUE	25,100		
Young Christine	ACRES 56.00	63,800	TOWN TAXABLE VALUE	25,100		
5507 County Rd 17	EAST-1264421 NRTH-0814568		SCHOOL TAXABLE VALUE	25,100		
Friendship, NY 14739	DEED BOOK 2025 PG-54210		FD502 Friendship fire dist	63,800 TO		
	FULL MARKET VALUE	73,333				
MAY BE SUBJECT TO PAYMENT						
UNDER AGDIST LAW TIL 2030						
169.-1-3.11	County Rd 17					00000000189
169.-1-3.11	322 Rural vac>10		AG DIST 41720	24,100	24,100	24,100
Young Charles B	Friendship 025001	40,300	COUNTY TAXABLE VALUE	16,200		
Young Christine L	Gl 38	40,300	TOWN TAXABLE VALUE	16,200		
5507 County Rd 17	ACRES 37.30		SCHOOL TAXABLE VALUE	16,200		
Friendship, NY 14739	EAST-1267020 NRTH-0814917		FD502 Friendship fire dist	40,300 TO		
	DEED BOOK 2018 PG-98764					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	46,322				
UNDER AGDIST LAW TIL 2030						
169.-1-3.12	W County Rd 17					00000001447
169.-1-3.12	322 Rural vac>10		AG DIST 41720	6,300	6,300	6,300
Young Charles B	Friendship 025001	12,600	COUNTY TAXABLE VALUE	6,300		
Young Christine	Gl 38	12,600	TOWN TAXABLE VALUE	6,300		
5507 County Rd 17	ACRES 11.70		SCHOOL TAXABLE VALUE	6,300		
Friendship, NY 14739	EAST-1266885 NRTH-0815641		FD502 Friendship fire dist	12,600 TO		
	DEED BOOK 2012 PG-55445					
MAY BE SUBJECT TO PAYMENT	FULL MARKET VALUE	14,483				
UNDER AGDIST LAW TIL 2030						
181.-1-10.41	County Rd 20					00000000338
181.-1-10.41	314 Rural vac<10		AG DIST 41720	8,700	8,700	8,700
Young Charles B	Friendship 025001	10,300	COUNTY TAXABLE VALUE	1,600		
5507 County Route 17	Gl51	10,300	TOWN TAXABLE VALUE	1,600		
Friendship, NY 14739	Life Use Charles Elizabet		SCHOOL TAXABLE VALUE	1,600		
	ACRES 3.60		FD502 Friendship fire dist	10,300 TO		
MAY BE SUBJECT TO PAYMENT	EAST-1259000 NRTH-0802067					
UNDER AGDIST LAW TIL 2030	DEED BOOK 932 PG-00097					
	FULL MARKET VALUE	11,839				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 261
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				181.-1-13.3	
	Ruckles Rd				00000000347
181.-1-13.3	314 Rural vac<10		COUNTY TAXABLE VALUE	6,600	
Young Charles B	Friendship 025001	6,600	TOWN TAXABLE VALUE	6,600	
Young Christine L	Gl 59	6,600	SCHOOL TAXABLE VALUE	6,600	
5507 County Road 17	ACRES 8.30		FD502 Friendship fire dist	6,600 TO	
Friendship, NY 14739	EAST-1257491 NRTH-0800279				
	DEED BOOK 2011 PG-52417				
	FULL MARKET VALUE	7,586			
				157.-1-32.2	
6151	W Hess Rd				00000000138
157.-1-32.2	210 1 Family Res		COUNTY TAXABLE VALUE	58,900	
Young John C	genesee Valley 023202	8,100	TOWN TAXABLE VALUE	58,900	
Young Sarah L	Gl 8	58,900	SCHOOL TAXABLE VALUE	58,900	
16 Meadowbrook Ct	Life use Jean M Young		FD502 Friendship fire dist	58,900 TO	
Wellsville, NY 14895	ACRES 1.90				
	EAST-1284206 NRTH-0822718				
	DEED BOOK 2014 PG-70218				
	FULL MARKET VALUE	67,701			
				182.16-1-36.1	
33	Sunnyside St				00000000904
182.16-1-36.1	210 1 Family Res		COUNTY TAXABLE VALUE	50,200	
Zacher Catherine A	Friendship 025001	3,000	TOWN TAXABLE VALUE	50,200	
33 Sunnyside St	Gl 36	50,200	SCHOOL TAXABLE VALUE	50,200	
Friendship, NY 14739	ACRES 0.32		FD502 Friendship fire dist	50,200 TO	
	EAST-0126997 NRTH-0803632		LD501 Friendship light	50,200 TO	
	DEED BOOK 2023 PG-41260		RD501 Friendship refuse	50,200 TO	
	FULL MARKET VALUE	57,701	SW501 Friendship sidewalk	50,200 TO	
				182.12-1-10	
6934	County Route 31				00000000650
182.12-1-10	210 1 Family Res		ENH STAR 41834	0 0	73,600
Zilker Craig A	Friendship 025001	6,900	COUNTY TAXABLE VALUE	73,600	
Zilker Jean M	Gl 28	73,600	TOWN TAXABLE VALUE	73,600	
6934 County Route 31	ACRES 0.73		SCHOOL TAXABLE VALUE	0	
Friendship, NY 14739	EAST-1272060 NRTH-0804297		FD502 Friendship fire dist	73,600 TO	
	DEED BOOK 2010 PG-43237		LD501 Friendship light	73,600 TO	
	FULL MARKET VALUE	84,598	RD501 Friendship refuse	73,600 TO	
			SW501 Friendship sidewalk	73,600 TO	
				157.-1-6	
6176	N Hess Rd				00000000106
157.-1-6	260 Seasonal res		COUNTY TAXABLE VALUE	50,100	
Zimmer Emily A	genesee Valley 023202	8,000	TOWN TAXABLE VALUE	50,100	
Zimmer Gregory A	Gl 8	50,100	SCHOOL TAXABLE VALUE	50,100	
178 Lamont Dr	ACRES 1.80		FD502 Friendship fire dist	50,100 TO	
Amherst, NY 14226	EAST-1283701 NRTH-0823738				
	DEED BOOK 2018 PG-99342				
	FULL MARKET VALUE	57,586			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 262
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	1,252	TOTAL		82813,177	305,621	82507,556
LD501	Friendship lig	403	TOTAL		22108,876	179,200	21929,676
RD501	Friendship ref	404	TOTAL		22481,476	179,200	22302,276
SW501	Friendship sid	420	TOTAL		23266,776	179,200	23087,576
US001	Unpaid sewer	32	MOVTAX				
UW001	Unpaid water	36	MOVTAX				

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	37	1020,000	2292,032	32,600	2259,432	125,700	2133,732
024801	Cuba/rushford	20	633,100	1160,900	49,600	1111,300	56,400	1054,900
025001	Friendship	1,185	24089,487	78123,045	4317,582	73805,463	11123,164	62682,299
026601	Scio	1	35,700	35,700		35,700		35,700
027602	Bolivar/richburg	15	794,000	1281,800	77,500	1204,300	28,200	1176,100
	SUB-TOTAL	1,258	26572,287	82893,477	4477,282	78416,195	11333,464	67082,731
	TOTAL	1,258	26572,287	82893,477	4477,282	78416,195	11333,464	67082,731

*** SYSTEM CODES SUMMARY ***

NO SYSTEM EXEMPTIONS AT THIS LEVEL

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
12100	XMPT STATE	2	66,900	66,900	66,900
13500	TOWN XMPT	1	88,581	88,581	88,581
13510	WH. EXEMPT	1	112,300	112,300	112,300
13850	WH. EXEMPT	1	37,840	37,840	37,840
41120	VETWAR CTS	1	5,640	5,640	8,925

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 263
COUNTY - Allegany TAXABLE SECTION OF THE ROLL - 1 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
41121	VET WAR CT	45	247,838	247,838	
41124	VET WAR S	45			566,101
41131	VET COM CT	28	260,725	260,725	
41134	VET COM S	28			645,647
41141	VET DIS CT	35	567,528	567,528	
41144	VET DIS S	35			1276,905
41151	CW_10_VET/	6	20,600		
41152	CW_10_VET/	1	3,760		
41400	CLERGY	1	1,500	1,500	1,500
41700	AG BLDG	1	40,500	40,500	40,500
41720	AG DIST	35	762,300	762,300	762,300
41730	AG DIST	18	418,700	418,700	418,700
41800	Sr Citizen	2	40,160	40,160	40,160
41802	Sr Citizen	13	339,187		
41803	Sr Citizen	5		59,490	
41804	Sr Citizen	4			25,826
41834	ENH STAR	134			7853,819
41844	E STAR ADD	1			29,920
41854	STAR B	124			3449,725
47450	REFOREST	1	91,400	91,400	91,400
47460	RPTL S480-	4	293,697	293,697	293,697
	T O T A L	572	3399,156	3095,099	15810,746

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	1,258	26572,287	82893,477	79494,321	79798,378	78416,195	67082,731

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 264
COUNTY - Allegany STATE OWNED LAND SECTION OF THE ROLL - 3 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 157.-1-1 **********						
	Warner Rd					00000000098
157.-1-1	932 Forest s532b		RPTL 534 32252	451,500	0	0
State Of New York	genesee Valley 023202	451,500	COUNTY TAXABLE VALUE	0		
Attn: Allegany County Treas	16-24	451,500	TOWN TAXABLE VALUE		451,500	
Courthouse	Corresponds W/nys #011000		SCHOOL TAXABLE VALUE		451,500	
Belmont, NY 14813	Area 17		FD502 Friendship fire dist		451,500 TO	
	ACRES 251.81					
	EAST-1276090 NRTH-0822587					
	FULL MARKET VALUE	518,966				
********** 157.-1-2 **********						
	Hess Rd					00000000099
157.-1-2	932 Forest s532b		RPTL 534 32252	159,000	0	0
State Of New York	genesee Valley 023202	159,000	COUNTY TAXABLE VALUE	0		
Attn: Allegany County Treas	Gl 16	159,000	TOWN TAXABLE VALUE		159,000	
Courthouse	Corresponds W/nys #012000		SCHOOL TAXABLE VALUE		159,000	
Belmont, NY 14813	Area 17		FD502 Friendship fire dist		159,000 TO	
	ACRES 88.91					
	EAST-1280210 NRTH-0822428					
	FULL MARKET VALUE	182,759				
********** 157.-1-20 **********						
	Warner Rd					00000000125
157.-1-20	932 Forest s532b		RPTL 534 32252	540,900	0	0
State Of New York	genesee Valley 023202	540,900	COUNTY TAXABLE VALUE	0		
Attn: Allegany County Treas	Gl 15 & 23	540,900	TOWN TAXABLE VALUE		540,900	
Courthouse	Coordinates W/nys #015100		SCHOOL TAXABLE VALUE		540,900	
Belmont, NY 14813	ACRES 316.43		FD502 Friendship fire dist		540,900 TO	
	EAST-1279521 NRTH-0817902					
	FULL MARKET VALUE	621,724				
********** 157.-1-21 **********						
	Hess Rd					00000000126
157.-1-21	932 Forest s532b		RPTL 534 32252	128,300	0	0
State Of New York	genesee Valley 023202	128,300	COUNTY TAXABLE VALUE	0		
Attn: Alleg County Treas	Gl 23	128,300	TOWN TAXABLE VALUE		128,300	
Courthouse Bldg	Coordinates W/nys #015200		SCHOOL TAXABLE VALUE		128,300	
Belmont, NY 14813	ACRES 125.00		FD502 Friendship fire dist		128,300 TO	
	EAST-1276305 NRTH-0817523					
	FULL MARKET VALUE	147,471				
********** 157.-1-23.2 **********						
	Pine Rd					00000000129
157.-1-23.2	932 Forest s532b		RPTL 534 32252	100	0	0
State Of New York	Friendship 025001	100	COUNTY TAXABLE VALUE	0		
Attn: Allegany County Treas	Gl 23	100	TOWN TAXABLE VALUE		100	
Courthouse	Corresponds W/nys #014050		SCHOOL TAXABLE VALUE		100	
Belmont, NY 14813	ACRES 0.10		FD502 Friendship fire dist		100 TO	
	EAST-1273693 NRTH-0817352					
	FULL MARKET VALUE	115				
**********						

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 265
COUNTY - Allegany STATE OWNED LAND SECTION OF THE ROLL - 3 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL
	Hess Rd						00000000131
157.-1-24	932 Forest s532b		RPTL 534 32252	277,300	0		0
State Of New York	genesee Valley 023202	277,300	COUNTY TAXABLE VALUE	0			
Attn: Allegany County Treas	Gl 24	277,300	TOWN TAXABLE VALUE	277,300			
Courthouse	Corresponds W/nys #014000		SCHOOL TAXABLE VALUE	277,300			
Belmont, NY 14813	Area 17		FD502 Friendship fire dist	277,300 TO			
	ACRES 154.29						
	EAST-1274606 NRTH-0819326						
	FULL MARKET VALUE	318,736					
	Hess Rd						00000000132
157.-1-25	932 Forest s532b		RPTL 534 32252	395,400	0		0
State Of New York	genesee Valley 023202	395,400	COUNTY TAXABLE VALUE	0			
Attn: Allegany County Treas	Gl 23	395,400	TOWN TAXABLE VALUE	395,400			
Courthouse	Corresponds W/nys #013000		SCHOOL TAXABLE VALUE	395,400			
Belmont, NY 14813	Area 17		FD502 Friendship fire dist	395,400 TO			
	ACRES 208.70						
	EAST-1275760 NRTH-0820907						
	FULL MARKET VALUE	454,483					
	Warner Rd						00000000134
157.-1-28	932 Forest s532b		RPTL 534 32252	37,900	0		0
State Of New York	genesee Valley 023202	37,900	COUNTY TAXABLE VALUE	0			
Attn: Allegany County Treas	Gl 16	37,900	TOWN TAXABLE VALUE	37,900			
Courthouse	Coordinates W/nys #015300		SCHOOL TAXABLE VALUE	37,900			
Belmont, NY 14813	ACRES 25.43		FD502 Friendship fire dist	37,900 TO			
	EAST-1281267 NRTH-0820482						
	FULL MARKET VALUE	43,563					
	Warner-Hess Rds						00000000269
170.-1-8	932 Forest s532b		RPTL 534 32252	94,500	0		0
State Of New York	Friendship 025001	94,500	COUNTY TAXABLE VALUE	0			
Attn: Allegany County Treas	14-16	94,500	TOWN TAXABLE VALUE	94,500			
Courthouse	Reforest 300-1-998		SCHOOL TAXABLE VALUE	94,500			
Belmont, NY 14813	ACRES 178.49		FD502 Friendship fire dist	94,500 TO			
	EAST-1279817 NRTH-0814809						
	FULL MARKET VALUE	108,621					
	Transition						
300.-1-999	932 Forest s532b		RPTL 534 32252	0	0		0
State of New York	Friendship 025001	0	COUNTY TAXABLE VALUE	0			
Allegany County Treas	Trans Assessment	0	TOWN TAXABLE VALUE	0			
Courthouse	FULL MARKET VALUE	0	SCHOOL TAXABLE VALUE	0			
Belmont, NY 14813			FD502 Friendship fire dist	0 TO			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 266
COUNTY - Allegany STATE OWNED LAND SECTION OF THE ROLL - 3 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	10	TOTAL		2084,900		2084,900

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	7	1990,300	1990,300		1990,300		1990,300
025001	Friendship	3	94,600	94,600		94,600		94,600
	S U B - T O T A L	10	2084,900	2084,900		2084,900		2084,900
	T O T A L	10	2084,900	2084,900		2084,900		2084,900

*** SYSTEM CODES SUMMARY ***

NO SYSTEM EXEMPTIONS AT THIS LEVEL

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
32252	RPTL 534	10	2084,900		
	T O T A L	10	2084,900		

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
3	STATE OWNED LAND	10	2084,900	2084,900	2084,900	2084,900	2084,900	2084,900

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 267
COUNTY - Allegany SPECIAL FRANCHISE SECTION OF THE ROLL - 5 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN	SCHOOL
	Special Franchise					
500.-1-987	831 Tele Comm		Mass Telec 47100	51,518	51,518	51,518
Armstrong Communications	genesee Valley 023202	0	COUNTY TAXABLE VALUE	344,772		
One Armstrong Place	BANKZ000030	396,290	TOWN TAXABLE VALUE	344,772		
Butler, PA 16001	FULL MARKET VALUE	455,506	SCHOOL TAXABLE VALUE	344,772		
			FD502 Friendship fire dist	396,290 TO		
	.					00000001517
500.-1-965	830 Communicatin		Mass Telec 47100	27,881	27,881	27,881
First Light Fiber	Friendship 025001	0	COUNTY TAXABLE VALUE	186,592		
55 Sicker Rd	BANKZ000055	214,473	TOWN TAXABLE VALUE	186,592		
Latham, NY 12110	FULL MARKET VALUE	246,521	SCHOOL TAXABLE VALUE	186,592		
			FD502 Friendship fire dist	214,473 TO		
						00000001249
500.-1-976	868 Pipeline		Mass Telec 47100	27,234	27,234	27,234
National Fuel Gas Dist Corp	Friendship 025001	0	COUNTY TAXABLE VALUE	182,260		
Attn: Real Property Tax Servic	39 percent	209,494	TOWN TAXABLE VALUE	182,260		
6363 Main St	BANKZ000013		SCHOOL TAXABLE VALUE	182,260		
Williamsville, NY 14221	FULL MARKET VALUE	240,798	FD502 Friendship fire dist	209,494 TO		
						00000001250
500.-1-977	868 Pipeline		Mass Telec 47100	1,396	1,396	1,396
National Fuel Gas Dist Corp	genesee Valley 023202	0	COUNTY TAXABLE VALUE	9,347		
Attn: Real Property Tax Servic	.02 percent	10,743	TOWN TAXABLE VALUE	9,347		
6363 Main St	BANKZ000013		SCHOOL TAXABLE VALUE	9,347		
Williamsville, NY 14221-5887	FULL MARKET VALUE	12,348	FD502 Friendship fire dist	10,743 TO		
						00000001253
500.-1-983	868 Pipeline		Mass Telec 47100	41,651	41,651	41,651
National Fuel Gas Dist Corp	Friendship 025001	0	COUNTY TAXABLE VALUE	275,276		
Attn: Real Property Tax Servic	59 percent	316,927	TOWN TAXABLE VALUE	275,276		
6363 Main St	BANKZ000013		SCHOOL TAXABLE VALUE	275,276		
Williamsville, NY 14221	FULL MARKET VALUE	364,284	FD502 Friendship fire dist	316,927 TO		
			LD501 Friendship light	316,927 TO		
			SW501 Friendship sidewalk	316,927 TO		
						00000001246
500.-1-972	867 Misc franchs		Mass Telec 47100	14,843	14,843	14,843
Niagara Mohawk Power Corp	Friendship 025001	0	COUNTY TAXABLE VALUE	99,331		
Real Estate Tax Dept	BANKZ000016	114,174	TOWN TAXABLE VALUE	99,331		
300 Erie Blvd West	FULL MARKET VALUE	131,234	SCHOOL TAXABLE VALUE	99,331		
Syracuse, NY 13202			FD502 Friendship fire dist	114,174 TO		

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 268
COUNTY - Allegany SPECIAL FRANCHISE SECTION OF THE ROLL - 5 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
500.-1-969	860 Spec fran.		Mass Telec 47100	7,732 7,732 7,732	00000001244
RGE	genesee Valley 023202	0	COUNTY TAXABLE VALUE	51,744	
c/oAvangrid Mg Com-Local Tax	.02 percent	59,476	TOWN TAXABLE VALUE	51,744	
One City Center 5th Floor	BANKZ000019		SCHOOL TAXABLE VALUE	51,744	
Portland, ME 04101	FULL MARKET VALUE	68,363	FD502 Friendship fire dist	59,476 TO	
500.-1-971	860 Spec fran.		Mass Telec 47100	181,698 181,698 181,698	00000001245
RGE	Friendship 025001	0	COUNTY TAXABLE VALUE	1215,982	
c/oAvangrid Mg Com-Local Tax	47 percent	1397,680	TOWN TAXABLE VALUE	1215,982	
One City Center 5th Floor	BANKZ000019		SCHOOL TAXABLE VALUE	1215,982	
Portland, ME 04101	FULL MARKET VALUE	1606,529	FD502 Friendship fire dist	1397,680 TO	
500.-1-981	861 Elec & gas		Mass Telec 47100	197,162 197,162 197,162	00000001251
RGE	Friendship 025001	0	COUNTY TAXABLE VALUE	1319,469	
c/oAvangrid Mg Com-Local Tax	51 percent	1516,631	TOWN TAXABLE VALUE	1319,469	
One City Center 5th Floor	BANKZ000019		SCHOOL TAXABLE VALUE	1319,469	
Portland, ME 04101	FULL MARKET VALUE	1743,254	FD502 Friendship fire dist	1516,631 TO	
			LD501 Friendship light	1516,631 TO	
			SW501 Friendship sidewalk	1516,631 TO	
500.-1-968	869 Television		Mass Telec 47100	599 599 599	00000001243
Time Warner Entertainment	Friendship 025001	0	COUNTY TAXABLE VALUE	4,015	
AdvanceNewhouse Partnership	.10% Outside	4,614	TOWN TAXABLE VALUE	4,015	
PO Box 7467	DEED BOOK 1226 PG-197		SCHOOL TAXABLE VALUE	4,015	
Charlotte, NC 28241	FULL MARKET VALUE	5,303	FD502 Friendship fire dist	4,614 TO	
500.-1-984	869 Television		Mass Telec 47100	5,400 5,400 5,400	00000001254
Time Warner Entertainment	Friendship 025001	0	COUNTY TAXABLE VALUE	36,131	
AdvanceNewhouse Partnership	.90% Inside	41,531	TOWN TAXABLE VALUE	36,131	
PO Box 7467	DEED BOOK 1226 PG-197		SCHOOL TAXABLE VALUE	36,131	
Charlotte, NC 28241	FULL MARKET VALUE	47,737	FD502 Friendship fire dist	41,531 TO	
			LD501 Friendship light	41,531 TO	
			SW501 Friendship sidewalk	41,531 TO	
	Special Franchsie				
500.-1-986	869 Television		Mass Telec 47100	569 569 569	
Time Warner of Syracuse	Friendship 025001	0	COUNTY TAXABLE VALUE	3,806	
Special Franchsie		4,375	TOWN TAXABLE VALUE	3,806	
Friendship, NY	FULL MARKET VALUE	5,029	SCHOOL TAXABLE VALUE	3,806	
			FD502 Friendship fire dist	4,375 TO	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 269
COUNTY - Allegany SPECIAL FRANCHISE SECTION OF THE ROLL - 5 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE / ACCOUNT NO.
500.-1-973	866 Telephone		Mass Telec 47100	560	560	560
Verizon New York Inc	genesee Valley 023202	0	COUNTY TAXABLE VALUE	3,749		
c/o Duff and Phelps, LLC	.03percent	4,309	TOWN TAXABLE VALUE	3,749		
PO Box 2749	BANKZ000015		SCHOOL TAXABLE VALUE	3,749		
Addison, TX 75001	FULL MARKET VALUE	4,953	FD502 Friendship fire dist	4,309 TO		
						00000001247
500.-1-975	866 Telephone		Mass Telec 47100	12,886	12,886	12,886
Verizon New York Inc	Friendship 025001	0	COUNTY TAXABLE VALUE	86,235		
c/o Duff and Phelps, LLC	.69 percent	99,121	TOWN TAXABLE VALUE	86,235		
PO Box 2749	BANKZ000015		SCHOOL TAXABLE VALUE	86,235		
Addison, TX 75001	FULL MARKET VALUE	113,932	FD502 Friendship fire dist	99,121 TO		
						00000001248
500.-1-982	866 Telephone		Mass Telec 47100	5,229	5,229	5,229
Verizon New York Inc	Friendship 025001	0	COUNTY TAXABLE VALUE	34,994		
c/o Duff and Phelps, LLC	.28percent	40,223	TOWN TAXABLE VALUE	34,994		
PO Box 2749	BANKZ000015		SCHOOL TAXABLE VALUE	34,994		
Addison, TX 75001	FULL MARKET VALUE	46,233	FD502 Friendship fire dist	40,223 TO		
			LD501 Friendship light	40,223 TO		
			SW501 Friendship sidewalk	40,223 TO		
						00000001252

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 270
COUNTY - Allegany SPECIAL FRANCHISE SECTION OF THE ROLL - 5 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	15	TOTAL		4430,061		4430,061
LD501	Friendship lig	4	TOTAL		1915,312		1915,312
SW501	Friendship sid	4	TOTAL		1915,312		1915,312

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	4		470,818	61,206	409,612		409,612
025001	Friendship	11		3959,243	515,152	3444,091		3444,091
	S U B - T O T A L	15		4430,061	576,358	3853,703		3853,703
	T O T A L	15		4430,061	576,358	3853,703		3853,703

*** SYSTEM CODES SUMMARY ***

NO SYSTEM EXEMPTIONS AT THIS LEVEL

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
47100	Mass Telec	15	576,358	576,358	576,358
	T O T A L	15	576,358	576,358	576,358

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 271
COUNTY - Allegany SPECIAL FRANCHISE SECTION OF THE ROLL - 5 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
5	SPECIAL FRANCHISE	15		4430,061	3853,703	3853,703	3853,703	3853,703

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 272
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
650.000-0000-700.300/1881	Telecom 836 Telecom. eq.		COUNTY TAXABLE VALUE	34,950	
Armstrong Communications	genesee Valley 023202	0	TOWN TAXABLE VALUE	34,950	
One Armstrong Place	BANKZ000030	34,950	SCHOOL TAXABLE VALUE	34,950	
Butler, PA 16001	FULL MARKET VALUE	40,172	FD502 Friendship fire dist	34,950 TO	
650.000-0000-700.300/1882	Telecom 836 Telecom. eq.		COUNTY TAXABLE VALUE	8,295	
Armstrong Communications	Cuba/rushford 024801	0	TOWN TAXABLE VALUE	8,295	
One Armstrong Place	BANKZ000030	8,295	SCHOOL TAXABLE VALUE	8,295	
Butler, PA 16001	FULL MARKET VALUE	9,534	FD502 Friendship fire dist	8,295 TO	
650.000-0000-700.300/1883	Telecom 836 Telecom. eq.		COUNTY TAXABLE VALUE	750,774	
Armstrong Communications	Friendship 025001	0	TOWN TAXABLE VALUE	750,774	
One Armstrong Place	BANKZ000030	750,774	SCHOOL TAXABLE VALUE	750,774	
Butler, PA 16001	FULL MARKET VALUE	862,959	FD502 Friendship fire dist	750,774 TO	
650.000-0000-700.300/1884	Telecom 836 Telecom. eq.		COUNTY TAXABLE VALUE	242	
Armstrong Communications	Scio 026601	0	TOWN TAXABLE VALUE	242	
One Armstrong Place	BANKZ000030	242	SCHOOL TAXABLE VALUE	242	
Butler, PA 16001	FULL MARKET VALUE	278	FD502 Friendship fire dist	242 TO	
650.000-0000-700.300/1885	Telecom 836 Telecom. eq.		COUNTY TAXABLE VALUE	11,033	
Armstrong Communications	Bolivar/richbur 027602	0	TOWN TAXABLE VALUE	11,033	
One Armstrong Place	BANKZ000030	11,033	SCHOOL TAXABLE VALUE	11,033	
Butler, PA 16001	FULL MARKET VALUE	12,682	FD502 Friendship fire dist	11,033 TO	
650.000-0000-701.390/1881	Telecom 830 Communicatin		COUNTY TAXABLE VALUE	486	00000001512
First Light Fiber	genesee Valley 023202	0	TOWN TAXABLE VALUE	486	
685 Watervliet Shaker Rd	4.34%	486	SCHOOL TAXABLE VALUE	486	
Latham, NY 12110	BANKZ000055		FD502 Friendship fire dist	486 TO	
	FULL MARKET VALUE	559			
650.000-0000-701.390/1882	Telecom 830 Communicatin		COUNTY TAXABLE VALUE	115	00000001513
First Light Fiber	Cuba/rushford 024801	0	TOWN TAXABLE VALUE	115	
685 Watervliet Shaker Rd	1.03%	115	SCHOOL TAXABLE VALUE	115	
Latham, NY 12110	BANKZ000055		FD502 Friendship fire dist	115 TO	
	FULL MARKET VALUE	132			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 273
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
650.000-0000-701.390/1883	Telecom				650.000-0000-701.390/1883*** 00000001514
First Light Fiber	830 Communicatin		COUNTY TAXABLE VALUE	10,436	
685 Watervliet Shaker Rd	Friendship 025001	0	TOWN TAXABLE VALUE	10,436	
Latham, NY 12110	93.23%	10,436	SCHOOL TAXABLE VALUE	10,436	
	BANKZ000055		FD502 Friendship fire dist	10,436 TO	
	FULL MARKET VALUE	11,995			
650.000-0000-701.390/1884	Telecom				650.000-0000-701.390/1884*** 00000001515
First Light Fiber	830 Communicatin		COUNTY TAXABLE VALUE	4	
685 Watervliet Shaker Rd	Scio 026601	0	TOWN TAXABLE VALUE	4	
PO Box 1290	.03%	4	SCHOOL TAXABLE VALUE	4	
Latham, NY 12110	BANKZ000055		FD502 Friendship fire dist	4 TO	
	FULL MARKET VALUE	5			
650.000-0000-701.390/1885	Telecom				650.000-0000-701.390/1885*** 00000001516
First Light Fiber	830 Communicatin		COUNTY TAXABLE VALUE	153	
685 Watervliet Shaker Rd	Bolivar/richbur 027602	0	TOWN TAXABLE VALUE	153	
PO Box 1290	1.37%	153	SCHOOL TAXABLE VALUE	153	
Latham, NY 12110	BANKZ000055		FD502 Friendship fire dist	153 TO	
	FULL MARKET VALUE	176			
650.000-9999-123.700/2003	M&R Sta				650.000-9999-123.700/2003*** 00000001271
National Fuel Gas Dist Corp	873 Gas Meas Sta		COUNTY TAXABLE VALUE	10,947	
Attn: Real Property Tax Servic	Friendship 025001	0	TOWN TAXABLE VALUE	10,947	
6363 Main St	Location # 061901	10,947	SCHOOL TAXABLE VALUE	10,947	
Williamsville, NY 14221	App Factor 1.000		FD502 Friendship fire dist	10,947 TO	
	M&R Sta incl. 182.15-1-60		LD501 Friendship light	10,947 TO	
	BANKZ000013		SW501 Friendship sidewalk	10,947 TO	
	FULL MARKET VALUE	12,583			
650.000-9999-123.700/2881	885 Gas Outside Pla		COUNTY TAXABLE VALUE	33,594	650.000-9999-123.700/2881*** 00000001255
National Fuel Gas Dist Corp	genesee Valley 023202	0	TOWN TAXABLE VALUE	33,594	
Attn: Real Property Tax Servic	Location # 888888	33,594	SCHOOL TAXABLE VALUE	33,594	
6363 Main St	App Factor 0.0450		FD502 Friendship fire dist	33,594 TO	
Williamsville, NY 14221-5887	Gas Mains				
	BANKZ000013				
	FULL MARKET VALUE	38,614			
650.000-9999-123.700/2883	885 Gas Outside Pla		COUNTY TAXABLE VALUE	712,946	650.000-9999-123.700/2883*** 00000001269
National Fuel Gas Dist Corp	Friendship 025001	0	TOWN TAXABLE VALUE	712,946	
Attn: Real Property Tax Servic	Location # 888888	712,946	SCHOOL TAXABLE VALUE	712,946	
6363 Main St	App Factor 0.9550		FD502 Friendship fire dist	712,946 TO	
Williamsville, NY 14221	Gas Mains				
	BANKZ000013				
	FULL MARKET VALUE	819,478			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 274
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
				194.-1-3.12	
	Steenrod Rd				00000001328
194.-1-3.12	837 Cell Tower		COUNTY TAXABLE VALUE	94,800	
New York Rsa No 3	Friendship 025001	12,000	TOWN TAXABLE VALUE	94,800	
Cellular Partnership	Gl 58	94,800	SCHOOL TAXABLE VALUE	94,800	
Attn: C/O Crown Atlantic Compa	Cellular Tower		FD502 Friendship fire dist	94,800 TO	
4017 Washington Rd	ACRES 5.00 BANKZ000037				
McMurray, PA 15317	EAST-1258360 NRTH-0798697				
	DEED BOOK 1253 PG-232				
	FULL MARKET VALUE	108,966			
				650.000-9999-132.350/1023	
					00000001273
650.000-9999-132.350/1023	882 Elec Trans Imp		COUNTY TAXABLE VALUE	347,257	
Niagara Mohawk Power Corp	Friendship 025001	0	TOWN TAXABLE VALUE	347,257	
Real Estate Tax Dept	Location # 712464	347,257	SCHOOL TAXABLE VALUE	347,257	
Attn: Real Estate Tax Corp	A[[Factpr 1.0000		FD502 Friendship fire dist	347,257 TO	
300 Erie Blvd West	Olean Nile #811				
Syracuse, NY 13202	BANKZ000016				
	FULL MARKET VALUE	399,146			
				650.000-9999-132.350/1033	
	Nile Rd				00000001264
650.000-9999-132.350/1033	872 Elec-Substation		COUNTY TAXABLE VALUE	774,429	
Niagara Mohawk Power Corp	Friendship 025001	0	TOWN TAXABLE VALUE	774,429	
Real Estate Tax Dept	Location # 713615	774,429	SCHOOL TAXABLE VALUE	774,429	
Attn: Real Estate Tax Dept	App Factor 1.0000		FD502 Friendship fire dist	774,429 TO	
300 Erie Blvd West	Nile Sub				
Syracuse, NY 13202	BANKZ000016				
	EAST-0619110 NRTH-0794590				
	FULL MARKET VALUE	890,148			
				650.000-9999-132.350/1003	
	m				00000001263
650.000-9999-132.350/1003	882 Elec Trans Imp		COUNTY TAXABLE VALUE	147,306	
Niagara Mohawk Power Dept	Friendship 025001	0	TOWN TAXABLE VALUE	147,306	
Real Estate Tax Dept	Location # 712264	147,306	SCHOOL TAXABLE VALUE	147,306	
Attn: Real Estate Tax Dept	App Factor 1.0000		FD502 Friendship fire dist	147,306 TO	
300 Erie Blvd West	Homer Hill Bennett # 157				
Syracuse, NY 13202	BANKZ000016				
	EAST-0624400 NRTH-0799070				
	FULL MARKET VALUE	169,317			
				650.000-9999-132.350/1013	
					00000001262
650.000-9999-132.350/1013	882 Elec Trans Imp		COUNTY TAXABLE VALUE	134,996	
Niagara Mohawk Power Dept	Friendship 025001	0	TOWN TAXABLE VALUE	134,996	
Real Estate Tax Dept	Location # 712441	134,996	SCHOOL TAXABLE VALUE	134,996	
300 Erie Blvd West	App Factor 1.0000		FD502 Friendship fire dist	134,996 TO	
Syracuse, NY 13202	Nile S Wellsville #812				
	BANKZ000016				
	FULL MARKET VALUE	155,168			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 275
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
	State Route 275				00000000000
195.-1-2	380 Pub Util Vac		COUNTY TAXABLE VALUE	9,400	
Niagara Mohawk Pwr Corp	Friendship 025001	9,400	TOWN TAXABLE VALUE	9,400	
300 Erie Blvd W	ACRES 2.90 BANKZ000016	9,400	SCHOOL TAXABLE VALUE	9,400	
Syracuse, NY 13202	EAST-0061815 NRTH-0079983		FD502 Friendship fire dist	9,400 TO	
	FULL MARKET VALUE	10,805			
	10 Sawyer Ave				00000000640
182.11-2-70	341 Ind vac w/imp		COUNTY TAXABLE VALUE	5,600	
RGE	Friendship 025001	1,900	TOWN TAXABLE VALUE	5,600	
c/o Avangrid Mg.Comp-LocalTax	Util vac land	5,600	SCHOOL TAXABLE VALUE	5,600	
One City Center 5th Floor	Trans row		FD502 Friendship fire dist	5,600 TO	
Portland, ME 04101	FRNT 24.80 DPTH 48.00		LD501 Friendship light	5,600 TO	
	ACRES 0.27 BANKZ000019		SW501 Friendship sidewalk	5,600 TO	
	EAST-1268929 NRTH-0805332				
	FULL MARKET VALUE	6,437			
	174 Sawyer Ave				00000001266
650.000-9999-139.000/1003	872 Elec-Substation		COUNTY TAXABLE VALUE	177,014	
RGE	Friendship 025001	0	TOWN TAXABLE VALUE	177,014	
c/oAvangrid Mg Com-Local Tax	Location # 000174	177,014	SCHOOL TAXABLE VALUE	177,014	
One City Center 5th Floor	App Factor 1.0000		FD502 Friendship fire dist	177,014 TO	
Portland, ME 04101	Sawyer Ave Sub		LD501 Friendship light	177,014 TO	
	BANKZ000019		SW501 Friendship sidewalk	177,014 TO	
	FULL MARKET VALUE	203,464			
					00000001260
650.000-9999-139.000/1013	872 Elec-Substation		COUNTY TAXABLE VALUE	2714,637	
RGE	Friendship 025001	0	TOWN TAXABLE VALUE	2714,637	
c/oAvangrid Mg Com-Local Tax	Location # 000178	2714,637	SCHOOL TAXABLE VALUE	2714,637	
One City Center 5th Floor	App Factor 1.000		FD502 Friendship fire dist	2714,637 TO	
Portland, ME 04101	Nile Sub				
	BANKZ000019				
	FULL MARKET VALUE	3120,272			
					00000001265
650.000-9999-139.000/1023	882 Elec Trans Imp		COUNTY TAXABLE VALUE	162,076	
RGE	Friendship 025001	0	TOWN TAXABLE VALUE	162,076	
c/oAvangrid Mg Com-Local Tax	Location # 020000	162,076	SCHOOL TAXABLE VALUE	162,076	
One City Center 5th Floor	App Factor 1.0000		FD502 Friendship fire dist	162,076 TO	
Portland, ME 04101	Trans Lines		LD501 Friendship light	162,076 TO	
	BANKZ000019		SW501 Friendship sidewalk	162,076 TO	
	FULL MARKET VALUE	186,294			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 276
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
650.000-9999-139.000/1033	872 Elec-Substation		COUNTY TAXABLE VALUE	1,470	00000001260
RGE	Friendship 025001	0	TOWN TAXABLE VALUE	1,470	
c/oAvangrid Mg Com-Local Tax	Location # 000079	1,470	SCHOOL TAXABLE VALUE	1,470	
One City Center 5th Floor	App Factor 1.000		FD502 Friendship fire dist	1,470 TO	
Portland, ME 04101	Station Equipment BANKZ000019				
	FULL MARKET VALUE	1,690			
650.000-9999-139.000/1881	884 Elec Dist Out		COUNTY TAXABLE VALUE	190,988	00000001258
RGE	genesee Valley 023202	0	TOWN TAXABLE VALUE	190,988	
c/oAvangrid Mg Com-Local Tax	Location # 888888	190,988	SCHOOL TAXABLE VALUE	190,988	
One City Center 5th Floor	App Factor 0.0450		FD502 Friendship fire dist	190,988 TO	
Portland, ME 04101	Poles wires cables BANKZ000019				
	FULL MARKET VALUE	219,526			
650.000-9999-139.000/1883	884 Elec Dist Out		COUNTY TAXABLE VALUE	4053,186	00000001261
RGE	Friendship 025001	0	TOWN TAXABLE VALUE	4053,186	
c/oAvangrid Mg Com-Local Tax	Location # 888888	4053,186	SCHOOL TAXABLE VALUE	4053,186	
One City Center 5th Floor	App Factor 0.9550		FD502 Friendship fire dist	4053,186 TO	
Portland, ME 04101	Poles wires cables BANKZ000019				
	FULL MARKET VALUE	4658,834			
600.-1-998	k		COUNTY TAXABLE VALUE	82,300	00000001274
Time Warner Entertainment	834 Non-cable tv		TOWN TAXABLE VALUE	82,300	
AdvanceNewhouse Partnership	Friendship 025001	0	SCHOOL TAXABLE VALUE	82,300	
PO Box 7467	Location # 025001	82,300	FD502 Friendship fire dist	82,300 TO	
Charlotte, NC 28241	DEED BOOK 1226 PG-197				
	FULL MARKET VALUE	94,598			
182.11-2-53	11-13 W Main St		COUNTY TAXABLE VALUE	62,100	00000000625
Verixon New York Inc	831 Tele Comm		TOWN TAXABLE VALUE	62,100	
c/o Duff and Phelps, LLC	Friendship 025001	100	SCHOOL TAXABLE VALUE	62,100	
PO Box 2749	Location # 025001	62,100	FD502 Friendship fire dist	62,100 TO	
Addison, TX 75001	CO Bld		LD501 Friendship light	62,100 TO	
	ACRES 0.01 BANKZ000015		RD501 Friendship refuse	62,100 TO	
	EAST-1269825 NRTH-0804820		SW501 Friendship sidewalk	62,100 TO	
	FULL MARKET VALUE	71,379	US001 Unpaid sewer	.00 MT	
			UW001 Unpaid water	.00 MT	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 277
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
650.000-0000-631.900/1881	Main 836 Telecom. eq.		COUNTY TAXABLE VALUE	8,538	
Verizon New York, Inc	genesee Valley 023202	0	TOWN TAXABLE VALUE	8,538	
c/o Duff and Phelps, LLC	BANKZ000015	8,538	SCHOOL TAXABLE VALUE	8,538	
PO Box 2629	FULL MARKET VALUE	9,814	FD502 Friendship fire dist	8,538 TO	
Addison, TX 75001					
650.000-0000-631.900/1882	Main 836 Telecom. eq.		COUNTY TAXABLE VALUE	2,026	1495
Verizon New York, Inc	Cuba/rushford 024801	0	TOWN TAXABLE VALUE	2,026	
c/o Duff and Phelps, LLC	BANKZ000015	2,026	SCHOOL TAXABLE VALUE	2,026	
PO Box 2629	FULL MARKET VALUE	2,329	FD502 Friendship fire dist	2,026 TO	
Addison, TX 75001					
650.000-0000-631.900/1883	Main 836 Telecom. eq.		COUNTY TAXABLE VALUE	183,419	1496
Verizon New York, Inc	Friendship 025001	0	TOWN TAXABLE VALUE	183,419	
c/o Duff and Phelps, LLC	BANKZ000015	183,419	SCHOOL TAXABLE VALUE	183,419	
PO Box 2629	FULL MARKET VALUE	210,826	FD502 Friendship fire dist	183,419 TO	
Addison, TX 75001					
650.000-0000-631.900/1884	Main 836 Telecom. eq.		COUNTY TAXABLE VALUE	60	1497
Verizon New York, Inc	Scio 026601	0	TOWN TAXABLE VALUE	60	
c/o Duff and Phelps, LLC	BANKZ000015	60	SCHOOL TAXABLE VALUE	60	
PO Box 2629	FULL MARKET VALUE	69	FD502 Friendship fire dist	60 TO	
Addison, TX 75001					
650.000-0000-631.900/1885	Main 836 Telecom. eq.		COUNTY TAXABLE VALUE	2,695	1498
Verizon New York, Inc	Bolivar/richbur 027602	0	TOWN TAXABLE VALUE	2,695	
c/o Duff and Phelps, LLC	BANKZ000015	2,695	SCHOOL TAXABLE VALUE	2,695	
PO Box 2629	FULL MARKET VALUE	3,098	FD502 Friendship fire dist	2,695 TO	
Addison, TX 75001					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 278
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	33	TOTAL		10728,272		10728,272
LD501	Friendship lig	5	TOTAL		417,737		417,737
RD501	Friendship ref	1	TOTAL		62,100		62,100
SW501	Friendship sid	5	TOTAL		417,737		417,737
US001	Unpaid sewer	1	MOVTAX				
UW001	Unpaid water	1	MOVTAX				

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	5		268,556		268,556		268,556
024801	Cuba/rushford	3		10,436		10,436		10,436
025001	Friendship	19	23,400	10435,093		10435,093		10435,093
026601	Scio	3		306		306		306
027602	Bolivar/richburg	3		13,881		13,881		13,881
	S U B - T O T A L	33	23,400	10728,272		10728,272		10728,272
	T O T A L	33	23,400	10728,272		10728,272		10728,272

*** SYSTEM CODES SUMMARY ***

NO SYSTEM EXEMPTIONS AT THIS LEVEL

*** EXEMPTION SUMMARY ***

NO EXEMPTIONS AT THIS LEVEL

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 279
COUNTY - Allegany UTILITY & R.R. SECTION OF THE ROLL - 6 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
6	UTILITIES & N.C.	33	23,400	10728,272	10728,272	10728,272	10728,272	10728,272

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 280
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.19-1-2.2	Pennsylvania Ave		WH. EXEMPT 25230	265,100	265,100	265,100	00000001318
Accord Corporation	612 School						
84 Schuyler Rd	Friendship 025001	4,800	COUNTY TAXABLE VALUE	0			
Belmont, NY 14813	Gl 35	265,100	TOWN TAXABLE VALUE		0		
	Inc 182-1-79.2 (1 Ac)		SCHOOL TAXABLE VALUE			0	
	ACRES 0.50		FD502 Friendship fire dist		0 TO		
	EAST-1267360 NRTH-0801987		265,100 EX				
	DEED BOOK 1187 PG-195		LD501 Friendship light		0 TO		
	FULL MARKET VALUE	304,713	265,100 EX				
			RD501 Friendship refuse		0 TO		
			265,100 EX				
			SW501 Friendship sidewalk		0 TO		
			265,100 EX				
156.-1-20.21	County Rd 17		WH. EXEMPT 18020	12,400	12,400	12,400	00000000079
Alle. Co IDA Crossroads Cntr.	311 Res vac land						
6087 N State Rte 19	Friendship 025001	12,400	COUNTY TAXABLE VALUE	0			
Belmont, NY 14813	Gl 46,47,54	12,400	TOWN TAXABLE VALUE		0		
	ACRES 5.30 BANKZ000050		SCHOOL TAXABLE VALUE			0	
	EAST-1262799 NRTH-0815991		FD502 Friendship fire dist		12,400 TO		
	DEED BOOK 841 PG-00186						
	FULL MARKET VALUE	14,253					
157.-1-18.2	Cty Rd 20/Belvidere Rd		COUNTY 13100	21,900	21,900	21,900	00000000122
Allegany County	105 Vac farmland						
7 Court St	genesee Valley 023202	21,900	COUNTY TAXABLE VALUE	0			
Belmont, NY 14813	Gl 7	21,900	TOWN TAXABLE VALUE		0		
	ACRES 14.10 BANKZ000008		SCHOOL TAXABLE VALUE			0	
	EAST-1285314 NRTH-0816447		FD502 Friendship fire dist		0 TO		
	DEED BOOK 1626 PG-200		21,900 EX				
	FULL MARKET VALUE	25,172					
170.-1-14.11	County Rd 20		COUNTY 13100	63,000	63,000	63,000	00000000272
Allegany County	311 Res vac land						
7 Court St	genesee Valley 023202	63,000	COUNTY TAXABLE VALUE	0			
Belmont, NY 14813	Gl 6	63,000	TOWN TAXABLE VALUE		0		
	ACRES 55.20		SCHOOL TAXABLE VALUE			0	
	EAST-1285100 NRTH-0815428		FD502 Friendship fire dist		0 TO		
	DEED BOOK 1626 PG-200		63,000 EX				
	FULL MARKET VALUE	72,414					

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COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	TAXABLE VALUE	COUNTY	TOWN	SCHOOL
181.-1-22.1	7944 County Rd 20						ACCOUNT NO. 00000000353
181.-1-22.1	852 Landfill		COUNTY 13100	45,800	45,800	45,800	45,800
Allegany County	Friendship 025001	18,100	COUNTY TAXABLE VALUE	0			
Court St	Gl 59 60	45,800	TOWN TAXABLE VALUE	0			
Belmont, NY 14813	ACRES 10.40		SCHOOL TAXABLE VALUE	0			
	EAST-1256240 NRTH-0803685		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	52,644	45,800 EX				
182.11-1-40.1	31 S Branch St						ACCOUNT NO. 00000000564
182.11-1-40.1	651 Highway gar		COUNTY 13100	356,000	356,000	356,000	356,000
Allegany County	Friendship 025001	16,500	COUNTY TAXABLE VALUE	0			
7 Court St	Gl 36	356,000	TOWN TAXABLE VALUE	0			
Belmont, NY 14813	182.11-1-940 Inc Tax Deed		SCHOOL TAXABLE VALUE	0			
	ACRES 6.70		FD502 Friendship fire dist		0 TO		
	EAST-1267898 NRTH-0804234		356,000 EX				
	DEED BOOK 1102 PG-269		LD501 Friendship light		0 TO		
	FULL MARKET VALUE	409,195	356,000 EX				
			OS502 Omitted sewer		.00 MT		
			OW502 Friend water relevy		.00 MT		
			RD501 Friendship refuse		0 TO		
			356,000 EX				
			SW501 Friendship sidewalk		0 TO		
			356,000 EX				
182.14-1-12	Main St						ACCOUNT NO. 00000000000
182.14-1-12	314 Rural vac<10		WHOLLY EX 50000	200	200	200	200
Allegany County	Friendship 025001	200	COUNTY TAXABLE VALUE	0			
7 Court St	ACRES 0.02	200	TOWN TAXABLE VALUE	0			
Belmont, NY 14813	EAST-0061784 NRTH-0080274		SCHOOL TAXABLE VALUE	0			
	FULL MARKET VALUE	230	FD502 Friendship fire dist		0 TO		
			200 EX				
182.14-1-13	Main St						ACCOUNT NO. 00000000000
182.14-1-13	314 Rural vac<10		WHOLLY EX 50000	200	200	200	200
Allegany County	Friendship 025001	200	COUNTY TAXABLE VALUE	0			
7 Court St	ACRES 0.02	200	TOWN TAXABLE VALUE	0			
Belmont, NY 14813	EAST-0061826 NRTH-0080282		SCHOOL TAXABLE VALUE	0			
	FULL MARKET VALUE	230	FD502 Friendship fire dist		0 TO		
			200 EX				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 282
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
183.-1-36	County Rd 20						00000000998
183.-1-36	314 Rural vac<10		COUNTY 13100	4,200	4,200	4,200	
Allegany County	Friendship 025001	4,200	COUNTY TAXABLE VALUE	0			
7 Court St	ACRES 0.60 BANKZ000008	4,200	TOWN TAXABLE VALUE		0		
Belmont, NY 14813	EAST-1275971 NRTH-0807525		SCHOOL TAXABLE VALUE			0	
	DEED BOOK 938 PG-00003		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	4,828	4,200 EX				
182.8-1-10	Depot St						00000000513
182.8-1-10	632 Benevolent		VETORG CTS 26100	155,500	155,500	155,500	
American Legion	Friendship 025001	2,600	COUNTY TAXABLE VALUE	0			
Depot St	Gl 36	155,500	TOWN TAXABLE VALUE		0		
PO Box 36	2016 New Room 484 Ft		SCHOOL TAXABLE VALUE			0	
Friendship, NY 14739	ACRES 0.27		FD502 Friendship fire dist		0 TO		
	EAST-1269847 NRTH-0805431		155,500 EX				
	FULL MARKET VALUE	178,736					
156.-1-1.2	5981 County Rd 17						00000000044
156.-1-1.2	612 School		WH. EXEMPT 25110	42,500	42,500	42,500	
Amish Parochial School	Friendship 025001	7,000	COUNTY TAXABLE VALUE	0			
Attn: Mast Daniel D	Gl 48	42,500	TOWN TAXABLE VALUE		0		
RD 2	ACRES 1.00		SCHOOL TAXABLE VALUE			0	
Friendship, NY 14739	EAST-1266362 NRTH-0823837		FD502 Friendship fire dist		0 TO		
	DEED BOOK 859 PG-00334		42,500 EX				
	FULL MARKET VALUE	48,851					
182.-1-87.5	4792 Castle Garden Rd						00000000435
182.-1-87.5	270 Mfg housing		WHOLLY EX 50000	25,600	25,600	25,600	
Bible Baptist Church	Friendship 025001	12,900	COUNTY TAXABLE VALUE	0			
45 W Main St	Gl 44	25,600	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	ACRES 3.70		SCHOOL TAXABLE VALUE			0	
	EAST-1266470 NRTH-0804837		FD502 Friendship fire dist		0 TO		
	DEED BOOK 967 PG-00092		25,600 EX				
	FULL MARKET VALUE	29,425					
182.11-1-25	4 Elmwood Ave						00000000549
182.11-1-25	210 1 Family Res		WH. EXEMPT 25110	64,200	64,200	64,200	
Bible Baptist Church	Friendship 025001	7,100	COUNTY TAXABLE VALUE	0			
45 W Main St	Gl 36	64,200	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	ACRES 0.75		SCHOOL TAXABLE VALUE			0	
	EAST-1268797 NRTH-0804159		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	73,793	64,200 EX				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 283
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-23	45 W Main St		WH. EXEMPT 25110	181,800	181,800	181,800	00000000597
Bible Baptist Church	620 Religious						
45 W Main St	Friendship 025001	7,100	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	Gl 36	181,800	TOWN TAXABLE VALUE	0			
	ACRES 0.75		SCHOOL TAXABLE VALUE	0			
	EAST-1269484 NRTH-0804572		FD502 Friendship fire dist	0 TO			
	FULL MARKET VALUE	208,966	181,800 EX				
182.12-1-40	N Main St		WH. EXEMPT 25110	107,900	107,900	107,900	00000000680
Bible Baptist Church	210 1 Family Res						
30 E Main St	Friendship 025001	2,000	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	Gl 36	107,900	TOWN TAXABLE VALUE	0			
	FRNT 55.00 DPTH 170.00		SCHOOL TAXABLE VALUE	0			
	ACRES 0.22		FD502 Friendship fire dist	0 TO			
	EAST-1270480 NRTH-0805127		107,900 EX				
	DEED BOOK 2015 PG-76360						
	FULL MARKET VALUE	124,023					
182.12-1-41	N Main St		WH. EXEMPT 25110	51,400	51,400	51,400	00000000681
Bible Baptist Church	620 Religious						
30 E Main St	Friendship 025001	1,600	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	Gl 36	51,400	TOWN TAXABLE VALUE	0			
	ACRES 0.18		SCHOOL TAXABLE VALUE	0			
	EAST-1270527 NRTH-0805155		FD502 Friendship fire dist	0 TO			
	DEED BOOK 2015 PG-76360		51,400 EX				
	FULL MARKET VALUE	59,080					
182.12-1-42	32 N Main St		WH. EXEMPT 25110	1,800	1,800	1,800	00000000682
Bible Baptist Church	330 Vacant comm						
30 E Main St	Friendship 025001	1,800	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	Gl 28	1,800	TOWN TAXABLE VALUE	0			
	ACRES 0.19		SCHOOL TAXABLE VALUE	0			
	EAST-1270569 NRTH-0805171		FD502 Friendship fire dist	0 TO			
	DEED BOOK 2015 PG-76360		1,800 EX				
	FULL MARKET VALUE	2,069					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 284
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TOWN / SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.11-2-13.1	3 W Main St 411 Apartment		WH. EXEMPT 25130	29,100 / 29,100 / 29,100	00000000588
Cuba Community Dev. Corp. 1 W Main St Friendship, NY 14739	Friendship 025001 Gl 36 FRNT 24.00 DPTH 51.52 ACRES 0.03 EAST-1269995 NRTH-0804763 DEED BOOK 1715 PG-61 FULL MARKET VALUE	300 29,100 33,448	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist 29,100 EX LD501 Friendship light 29,100 EX RD501 Friendship refuse 29,100 EX SW501 Friendship sidewalk 29,100 EX	0 0 0 0 TO 0 TO 0 TO 0 TO	
182.8-1-15	Depot St 695 Cemetery		WH. EXEMPT 25110	10,400 / 10,400 / 10,400	00000000518
Diocese Of Buffalo Depot St Friendship, NY 14739	Friendship 025001 Gl 36 ACRES 1.70 EAST-1269900 NRTH-0805847 FULL MARKET VALUE	10,400 10,400 11,954	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist 10,400 EX	0 0 0 0 TO	
170.-1-46	Belvidere Rd 321 Abandoned ag		COUNTY 13100	12,300 / 12,300 / 12,300	00000000310
Drake Mfg Co Inc Howard St Friendship, NY 14739	Friendship 025001 Gl 21 ACRES 5.20 EAST-1276600 NRTH-0808277 FULL MARKET VALUE	12,300 12,300 14,138	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist 12,300 EX	0 0 0 0 TO	
182.11-2-3	A-1 Howard St 330 Vacant comm		COUNTY 13100	5,100 / 5,100 / 5,100	00000000576
Drake Mfg Co Inc A-1 Howard St Friendship, NY 14739	Friendship 025001 Gl 36 ACRES 1.50 EAST-1269256 NRTH-0805320 FULL MARKET VALUE	5,100 5,100 5,862	COUNTY TAXABLE VALUE TOWN TAXABLE VALUE SCHOOL TAXABLE VALUE FD502 Friendship fire dist 5,100 EX LD501 Friendship light 5,100 EX RD501 Friendship refuse 5,100 EX SW501 Friendship sidewalk 5,100 EX US001 Unpaid sewer UW001 Unpaid water	0 0 0 0 TO 0 TO 0 TO 0 TO .00 MT .00 MT	

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 285
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 182.11-2-4 **********						
	Howard St					00000000577
182.11-2-4	311 Res vac land		COUNTY 13100	3,600	3,600	3,600
Drake Mfg Co Inc	Friendship 025001	3,600	COUNTY TAXABLE VALUE	0		
A-1 Howard St	Gl 36	3,600	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.75		SCHOOL TAXABLE VALUE	0		
	EAST-1269516 NRTH-0805394		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	4,138	3,600 EX			
			LD501 Friendship light	0 TO		
			3,600 EX			
			RD501 Friendship refuse	0 TO		
			3,600 EX			
			SW501 Friendship sidewalk	0 TO		
			3,600 EX			
********** 182.11-2-5 **********						
	Depot St					00000000578
182.11-2-5	330 Vacant comm		COUNTY 13100	1,400	1,400	1,400
Drake Mfg Co Inc	Friendship 025001	1,400	COUNTY TAXABLE VALUE	0		
Howard St	Gl 36	1,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.30		SCHOOL TAXABLE VALUE	0		
	EAST-1269645 NRTH-0805427		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	1,609	1,400 EX			
			LD501 Friendship light	0 TO		
			1,400 EX			
			RD501 Friendship refuse	0 TO		
			1,400 EX			
			SW501 Friendship sidewalk	0 TO		
			1,400 EX			
********** 196.-1-16 **********						
	Hill Rd					00000001204
196.-1-16	695 Cemetery		WH. EXEMPT 13510	9,600	9,600	9,600
East Hill Cemetery	Friendship 025001	9,600	COUNTY TAXABLE VALUE	0		
Hill Rd	Gl 1	9,600	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 3.10		SCHOOL TAXABLE VALUE	0		
	EAST-1282734 NRTH-0796015		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	11,034	9,600 EX			
********** 182.8-1-9.1 **********						
	8 High St					00000000511
182.8-1-9.1	632 Benevolent		VETORG CTS 26100	9,100	9,100	9,100
Friendship American Legion	Friendship 025001	4,900	COUNTY TAXABLE VALUE	0		
Friendship Post 1168	Gl 36	9,100	TOWN TAXABLE VALUE	0		
Depot St	ACRES 0.52		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1269958 NRTH-0805514		FD502 Friendship fire dist	0 TO		
	DEED BOOK 828 PG-00332		9,100 EX			
	FULL MARKET VALUE	10,460				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 286
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 182.8-1-11 **********						
182.8-1-11	31 Depot St 311 Res vac land		VETORG CTS 26100	7,100	7,100	7,100
Friendship American Legion	Friendship 025001	7,100	COUNTY TAXABLE VALUE	0		
PO Box 36	Gl 36	7,100	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.75		SCHOOL TAXABLE VALUE	0		
	EAST-1269812 NRTH-0805533		FD502 Friendship fire dist		0 TO	
	DEED BOOK 1788 PG-131		7,100 EX			
	FULL MARKET VALUE	8,161	LD501 Friendship light		0 TO	
			7,100 EX			
			RD501 Friendship refuse		0 TO	
			7,100 EX			
			SW501 Friendship sidewalk		0 TO	
			7,100 EX			
********** 182.15-1-11 **********						
182.15-1-11	Main St 592 Athletic fld		ED SCHOOL 13800	23,500	23,500	00000000821 23,500
Friendship Central School	Friendship 025001	20,300	COUNTY TAXABLE VALUE	0		
48 W Main St	Gl 35	23,500	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 10.18		SCHOOL TAXABLE VALUE	0		
	EAST-1268880 NRTH-0803707		FD502 Friendship fire dist		0 TO	
	FULL MARKET VALUE	27,011	23,500 EX			
********** 182.16-1-1.1 **********						
182.16-1-1.1	50 W Main St 963 Municpl park		TOWN XMPT 13500	71,400	71,400	00000000871 71,400
Friendship Central School	Friendship 025001	11,100	COUNTY TAXABLE VALUE	0		
48 W Main St	Gl 36	71,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 2.30		SCHOOL TAXABLE VALUE	0		
	EAST-1269240 NRTH-0804047		FD502 Friendship fire dist		0 TO	
	DEED BOOK 1205 PG-198		71,400 EX			
	FULL MARKET VALUE	82,069				
********** 182.16-1-2 **********						
182.16-1-2	Main St 612 School		ED SCHOOL 13800	4218,800	4218,800	00000000872 4218,800
Friendship Central School	Friendship 025001	17,900	COUNTY TAXABLE VALUE	0		
48 W Main St	35-36	4218,800	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 7.98		SCHOOL TAXABLE VALUE	0		
	EAST-1269640 NRTH-0803957		FD502 Friendship fire dist		0 TO	
	FULL MARKET VALUE	4849,195	4218,800 EX			
********** 182.12-1-20.2 **********						
182.12-1-20.2	14-1 E Water St 438 Parking lot		ED SCHOOL 13800	8,400	8,400	00000001336 8,400
Friendship Central School Dist	Friendship 025001	600	COUNTY TAXABLE VALUE	0		
48 W Main St	O/E Lot 28	8,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.50		SCHOOL TAXABLE VALUE	0		
	EAST-1271490 NRTH-0805147		FD502 Friendship fire dist		0 TO	
	DEED BOOK 1209 PG-105		8,400 EX			
	FULL MARKET VALUE	9,655				
**********						

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 287
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-1-24.2	51 E Main St 437 Parking gar		WHOLLY EX 50000	298,200	298,200	298,200	00000000665
Friendship Central School Dist	Friendship 025001	10,400	COUNTY TAXABLE VALUE	0			
48 W Main St	Lot 28	298,200	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 1.70		SCHOOL TAXABLE VALUE	0			
	EAST-1271480 NRTH-0805317		FD502 Friendship fire dist	0 TO			
	DEED BOOK 1009 PG-123		298,200 EX				
	FULL MARKET VALUE	342,759					
182.11-1-29	Main St 620 Religious		WH. EXEMPT 25110	42,500	42,500	42,500	00000000553
Friendship Church Of God	Friendship 025001	1,900	COUNTY TAXABLE VALUE	0			
Attn: In Christ	36-43	42,500	TOWN TAXABLE VALUE	0			
77 W Main St	ACRES 0.20		SCHOOL TAXABLE VALUE	0			
PO Box 35	EAST-1268453 NRTH-0803930		FD502 Friendship fire dist	0 TO			
Friendship, NY 14739	FULL MARKET VALUE	48,851	42,500 EX				
182.12-1-27	2 E Main St 330 Vacant comm		TOWN XMPT 13500	800	800	800	00000000667
Friendship Fire Dept	Friendship 025001	800	COUNTY TAXABLE VALUE	0			
7 Depot St	Gl 36	800	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.08		SCHOOL TAXABLE VALUE	0			
	EAST-1270082 NRTH-0804821		FD502 Friendship fire dist	0 TO			
	DEED BOOK 1169 PG-156		800 EX				
	FULL MARKET VALUE	920	LD501 Friendship light	0 TO			
			800 EX				
			RD501 Friendship refuse	0 TO			
			800 EX				
			SW501 Friendship sidewalk	0 TO			
			800 EX				
182.12-1-2	19 Depot St 662 Police/fire		WH. EXEMPT 26400	14,400	14,400	14,400	00000000643
Friendship Fire Dept Inc	Friendship 025001	2,400	COUNTY TAXABLE VALUE	0			
Depot St	Gl 36	14,400	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.25		SCHOOL TAXABLE VALUE	0			
	EAST-1269995 NRTH-0805047		FD502 Friendship fire dist	0 TO			
	DEED BOOK 806 PG-00294		14,400 EX				
	FULL MARKET VALUE	16,552					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 288
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT / LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY / TAXABLE VALUE	TOWN / TAXABLE VALUE	SCHOOL / TAXABLE VALUE / ACCOUNT NO.
********** 182.12-1-4 **********						
	Depot St					00000000645
182.12-1-4	314 Rural vac<10		WH. EXEMPT 26400	14,300	14,300	14,300
Friendship Fire Dept Inc	Friendship 025001	14,300	COUNTY TAXABLE VALUE	0		
3 Depot St	ACRES 4.80	14,300	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	EAST-1270958 NRTH-0805640		SCHOOL TAXABLE VALUE	0		
	DEED BOOK 1158 PG-326		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	16,437	14,300 EX			
			LD501 Friendship light	0 TO		
			14,300 EX			
			RD501 Friendship refuse	0 TO		
			14,300 EX			
			SW501 Friendship sidewalk	0 TO		
			14,300 EX			
********** 182.12-1-32 **********						
	21 Depot St					00000000672
182.12-1-32	438 Parking lot		WH. EXEMPT 26400	3,600	3,600	3,600
Friendship Fire Dept Inc	Friendship 025001	1,400	COUNTY TAXABLE VALUE	0		
Depot St	Gl 36	3,600	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.15		SCHOOL TAXABLE VALUE	0		
	EAST-1270033 NRTH-0804998		FD502 Friendship fire dist	0 TO		
	DEED BOOK 809 PG-00335		3,600 EX			
	FULL MARKET VALUE	4,138				
********** 182.12-1-77 **********						
	8 E Main St					00000000716
182.12-1-77	534 Social org.		WH. EXEMPT 26400	122,400	122,400	122,400
Friendship Fire Dept Inc	Friendship 025001	2,400	COUNTY TAXABLE VALUE	0		
3 Depot St	Gl 36	122,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	Bingo Hall		SCHOOL TAXABLE VALUE	0		
	ACRES 0.25		FD502 Friendship fire dist	0 TO		
	EAST-1270122 NRTH-0804902		122,400 EX			
	DEED BOOK 976 PG-00165		LD501 Friendship light	0 TO		
	FULL MARKET VALUE	140,690	122,400 EX			
			RD501 Friendship refuse	0 TO		
			122,400 EX			
			SW501 Friendship sidewalk	0 TO		
			122,400 EX			
********** 182.15-1-13 **********						
	Rollo Rd					00000000823
182.15-1-13	449 Other Storag		TOWN XMPT 13500	51,800	51,800	51,800
Friendship Fire Dept., Inc	Friendship 025001	17,500	COUNTY TAXABLE VALUE	0		
3 Depot St	Gl 35	51,800	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 7.60		SCHOOL TAXABLE VALUE	0		
	EAST-1268350 NRTH-0803092					
	DEED BOOK 2015 PG-79498					
	FULL MARKET VALUE	59,540				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 289
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.16-1-3	Main St					ACCOUNT NO. 00000000873
182.16-1-3	611 Library		TOWN XMPT 13500	137,400	137,400	137,400
Friendship Free Library	Friendship 025001	3,100	COUNTY TAXABLE VALUE	0		
44 W Main St	Gl 36	137,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.33		SCHOOL TAXABLE VALUE	0		
	EAST-1269645 NRTH-0804351		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	157,931	137,400 EX			
182.12-2-5	20 W Main St					ACCOUNT NO. 00000000721
182.12-2-5	481 Att row bldg		WHOLLY EX 50000	57,600	57,600	57,600
Friendship-Nile Historical Soc	Friendship 025001	1,000	COUNTY TAXABLE VALUE	0		
PO Box 466	GL 36	57,600	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.11		SCHOOL TAXABLE VALUE	0		
	EAST-1269926 NRTH-0804552		FD502 Friendship fire dist	0 TO		
	DEED BOOK 2019 PG-3621		57,600 EX			
	FULL MARKET VALUE	66,207				
182.15-1-57.12	11 Pennsylvania Ave					ACCOUNT NO. 00000001280
182.15-1-57.12	411 Apartment		TOWN XMPT 13500	474,800	474,800	474,800
Frienship Elderly Housing Part	Friendship 025001	10,300	COUNTY TAXABLE VALUE	0		
c/o Q & D Management Inc	Gl 35	474,800	TOWN TAXABLE VALUE	0		
Executive Center	ACRES 1.60		SCHOOL TAXABLE VALUE	0		
5500 Main St 264	EAST-1267290 NRTH-0802427					
Williamsville, NY 14221	DEED BOOK 1098 PG-266					
	FULL MARKET VALUE	545,747				
182.11-2-20	21 W Main St					ACCOUNT NO. 00000000594
182.11-2-20	620 Religious		WH. EXEMPT 25110	214,900	214,900	214,900
Methodist Church	Friendship 025001	2,800	COUNTY TAXABLE VALUE	0		
21 W Main St	Gl 36	214,900	TOWN TAXABLE VALUE	0		
PO Box 487	FRNT 69.96 DPTH 182.00		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.29		FD502 Friendship fire dist	0 TO		
	EAST-1269796 NRTH-0804718		214,900 EX			
	FULL MARKET VALUE	247,011				
182.-1-28	County Rd 31					ACCOUNT NO. 00000000382
182.-1-28	695 Cemetery		WH. EXEMPT 25110	53,000	53,000	53,000
Mount Hope Cemetery	Friendship 025001	53,000	COUNTY TAXABLE VALUE	0		
Co Rd 31	Gl 27	53,000	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 45.20		SCHOOL TAXABLE VALUE	0		
	EAST-1273760 NRTH-0802477		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	60,920	53,000 EX			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 290
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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.19-1-25	State Route 275						00000001163
195.19-1-25	695 Cemetery		WH. EXEMPT 25110	9,900	9,900	9,900	
Nile Cemetery	Friendship 025001	9,900	COUNTY TAXABLE VALUE	0			
State Route 275	Gl 33	9,900	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	ACRES 1.30		SCHOOL TAXABLE VALUE			0	
	EAST-1266710 NRTH-0794137		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	11,379	9,900 EX				
195.19-1-13	4094 State Route 275						00000001151
195.19-1-13	620 Religious		WH. EXEMPT 25110	155,700	155,700	155,700	
Nile E U B Church	Friendship 025001	9,900	COUNTY TAXABLE VALUE	0			
C/O Steve Farwell	Gl 33	155,700	TOWN TAXABLE VALUE		0		
5315 County Road 17	ACRES 1.30		SCHOOL TAXABLE VALUE			0	
Friendship, NY 14739	EAST-1267687 NRTH-0793681		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	178,966	155,700 EX				
182.11-1-37	S Branch St						00000000561
182.11-1-37	695 Cemetery		WH. EXEMPT 13510	10,800	10,800	10,800	
North Branch Cemetery	Friendship 025001	10,800	COUNTY TAXABLE VALUE	0			
Branch Rd	Gl 36	10,800	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	ACRES 2.00		SCHOOL TAXABLE VALUE			0	
	EAST-1267722 NRTH-0804071		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	12,414	10,800 EX				
182.15-1-2	14 S Branch St						00000000812
182.15-1-2	651 Highway gar		XMPT STATE 12100	395,500	395,500	395,500	
Nys Dot	Friendship 025001	17,200	COUNTY TAXABLE VALUE	0			
Branch Rd	Gl 35	395,500	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	ACRES 7.30		SCHOOL TAXABLE VALUE			0	
	EAST-1267260 NRTH-0803617		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	454,598	395,500 EX				
169.-1-15	Expressway						00000000000
169.-1-15	800 Public Servi		WHOLLY EX 50000	301,600	301,600	301,600	
Southern Tier Expressway	Friendship 025001	48,400	COUNTY TAXABLE VALUE	0			
Expressway	ACRES 40.60	301,600	TOWN TAXABLE VALUE		0		
Friendship, NY	EAST-0062355 NRTH-0080876		SCHOOL TAXABLE VALUE			0	
	FULL MARKET VALUE	346,667	FD502 Friendship fire dist		0 TO		
			301,600 EX				

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	Expressway					ACCOUNT NO. 00000000000
182.-1-51	800 Public Servi		WHOLLY EX 50000	687,200	687,200	687,200
Southern Tier Expressway	Friendship 025001	101,400	COUNTY TAXABLE VALUE	0		
Expressway	ACRES 95.40	687,200	TOWN TAXABLE VALUE	0		
Friendship, NY	EAST-0061861 NRTH-0080578		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	789,885	FD502 Friendship fire dist 687,200 EX	0 TO		
	Express Way					00000000000
182.7-1-1	800 Public Servi		WHOLLY EX 50000	19,100	19,100	19,100
Southern Tier Expressway	Friendship 025001	12,400	COUNTY TAXABLE VALUE	0		
Expressway	ACRES 3.30	19,100	TOWN TAXABLE VALUE	0		
Friendship, NY	EAST-0061974 NRTH-0080688		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	21,954	FD502 Friendship fire dist 19,100 EX	0 TO		
	Expressway					00000000000
182.15-1-1	331 Com vac w/im		WHOLLY EX 50000	31,600	31,600	31,600
Southern Tier Expressway	Friendship 025001	12,100	COUNTY TAXABLE VALUE	0		
Expressway	ACRES 3.10	31,600	TOWN TAXABLE VALUE	0		
Friendship, NY	EAST-0061864 NRTH-0080329		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	36,322				
	Expressway					00000000000
182.15-1-3	331 Com vac w/im		WHOLLY EX 50000	20,100	20,100	20,100
Southern Tier Expressway	Friendship 025001	10,800	COUNTY TAXABLE VALUE	0		
Expressway	ACRES 2.00	20,100	TOWN TAXABLE VALUE	0		
Friendship, NY	EAST-0061898 NRTH-0080402		SCHOOL TAXABLE VALUE	0		
	FULL MARKET VALUE	23,103				
	Main Trak					00000000120
157.-1-17	842 Ceiling rr		Southern T 14000	271,800	271,800	271,800
Southern Tier Rail Authority	genesee Valley 023202	21,800	COUNTY TAXABLE VALUE	0		
Attn: WNYP Railroad LLC	1.2 Miles Main Track	271,800	TOWN TAXABLE VALUE	0		
PO Box 190B	ACRES 14.00 BANKZ000007		SCHOOL TAXABLE VALUE	0		
Lakeville, NY 14480	EAST-1285485 NRTH-0817370		FD502 Friendship fire dist 271,800 EX	0 TO		
	DEED BOOK 1201 PG-217					
	FULL MARKET VALUE	312,414				
	Main Trak					00000000431
182.-1-86	842 Ceiling rr		Southern T 14000	540,200	540,200	540,200
Southern Tier Rail Authority	Friendship 025001	70,200	COUNTY TAXABLE VALUE	0		
Attn: WNYP Railroad LLC	5 Miles Main Track	540,200	TOWN TAXABLE VALUE	0		
`	ACRES 62.50 BANKZ000007		SCHOOL TAXABLE VALUE	0		
PO Box 190B	EAST-1264488 NRTH-0802625		FD502 Friendship fire dist 540,200 EX	0 TO		
Lakeville, NY 14480	DEED BOOK 1201 PG-217					
	FULL MARKET VALUE	620,920				

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182.11-1-49	Railway		Southern T 14000	12,500	12,500	12,500
Southern Tier Rail Authority	842 Ceiling rr					00000001333
Attn: WNYP Railroad LLC	Friendship 025001	12,500	COUNTY TAXABLE VALUE	0		
PO Box 190B	ACRES 3.40 BANKZ000007	12,500	TOWN TAXABLE VALUE		0	
Lakeville, NY 14480	EAST-1267852 NRTH-0804903		SCHOOL TAXABLE VALUE			0
	DEED BOOK 1201 PG-217		FD502 Friendship fire dist		0 TO	
	FULL MARKET VALUE	14,368	12,500 EX			
182.11-2-6	Depot St		Southern T 14000	54,100	54,100	54,100
Southern Tier Rail Authority	843 Non-ceil. rr					00000000579
Attn: WNYP Railroad LLC	Friendship 025001	12,400	COUNTY TAXABLE VALUE	0		
PO Box 190B	1100 feet of track (2022)	54,100	TOWN TAXABLE VALUE		0	
Lakeville, NY 14480	.2083 miles of track		SCHOOL TAXABLE VALUE			0
	ACRES 3.30 BANKZ000007		FD502 Friendship fire dist		0 TO	
	EAST-1269606 NRTH-0805241		54,100 EX			
	DEED BOOK 1201 PG-217					
	FULL MARKET VALUE	62,184				
182.12-1-1	Depot St		Southern T 14000	106,400	106,400	106,400
Southern Tier Rail Authority	842 Ceiling rr					00000000642
Attn: WNYP Railroad LLC	Friendship 025001	18,400	COUNTY TAXABLE VALUE	0		
PO Box 190B	.99 Miles Main Track	106,400	TOWN TAXABLE VALUE		0	
Lakeville, NY 14480	.26 Inside		SCHOOL TAXABLE VALUE			0
	2350 feet of track		FD502 Friendship fire dist		0 TO	
	ACRES 8.40 BANKZ000007					
	EAST-1270850 NRTH-0805697					
	DEED BOOK 1201 PG-217					
	FULL MARKET VALUE	122,299				
157.-1-27	Waner Road		WHOLLY EX 50000	75,300	75,300	75,300
State of New York	932 Forest s532b					00000000000
Attn: Allegany County Tresurer	genesee Valley 023202	75,300	COUNTY TAXABLE VALUE	0		
Courthouse	ACRES 66.00	75,300	TOWN TAXABLE VALUE		0	
Belmont, NY 14813	EAST-0063140 NRTH-0092195		SCHOOL TAXABLE VALUE			0
	FULL MARKET VALUE	86,552	FD502 Friendship fire dist		0 TO	
			75,300 EX			
157.-1-29	Waner Rd		WHOLLY EX 50000	73,000	73,000	73,000
State of New York	932 Forest s532b					00000000000
Attn: Allegany County Treasure	genesee Valley 023202	73,000	COUNTY TAXABLE VALUE	0		
Courthouse	ACRES 63.90	73,000	TOWN TAXABLE VALUE		0	
Belmont, NY 14813	EAST-0063333 NRTH-0821143		SCHOOL TAXABLE VALUE			0
	FULL MARKET VALUE	83,908	FD502 Friendship fire dist		0 TO	
			73,000 EX			

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195.-1-53.3	Co Rd 1						00000000000
195.-1-53.3	314 Rural vac<10		WHOLLY EX 50000	600	600	600	
State of New York	Friendship 025001	600	COUNTY TAXABLE VALUE	0			
Co Rd 1	ACRES 0.08	600	TOWN TAXABLE VALUE	0			
Friendship, NY	EAST-1266384 NRTH-0795253		SCHOOL TAXABLE VALUE	0			
	FULL MARKET VALUE	690					
182.16-1-13	27 W Water St						00000000882
182.16-1-13	632 Benevolent		TOWN XMPT 13500	60,300	60,300	60,300	
The Gar Hall	Friendship 025001	13,600	COUNTY TAXABLE VALUE	0			
29 W Water St	28-27	60,300	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 4.30		SCHOOL TAXABLE VALUE	0			
	EAST-1270740 NRTH-0804037		FD502 Friendship fire dist	0 TO			
	FULL MARKET VALUE	69,310	60,300 EX				
157.-1-26	Hess Rd						00000000133
157.-1-26	322 Rural vac>10		WHOLLY EX 50000	54,200	54,200	54,200	
The People of the State of Ne	genesee Valley 023202	54,200	COUNTY TAXABLE VALUE	0			
Enviromental Conservation	Gl 16	54,200	TOWN TAXABLE VALUE	0			
625 Broadway Rd	State Limitation - Ll		SCHOOL TAXABLE VALUE	0			
Albany, NY 12233	ACRES 46.40		FD502 Friendship fire dist	0 TO			
	EAST-1278653 NRTH-0820797		54,200 EX				
	DEED BOOK 2025 PG-57327						
	FULL MARKET VALUE	62,299					
182.-1-30	Blouvet Rd						00000001300
182.-1-30	311 Res vac land		TOWN XMPT 13500	100	100	100	
Town Of Friendship	Friendship 025001	100	COUNTY TAXABLE VALUE	0			
4 E Main St	ACRES 0.06	100	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	EAST-1273486 NRTH-0800092		SCHOOL TAXABLE VALUE	0			
	FULL MARKET VALUE	115	FD502 Friendship fire dist	0 TO			
			100 EX				
182.-1-99	4509 Sunnyside Ext						00000000445
182.-1-99	845 Water Transp		TOWN XMPT 13500	2,000	2,000	2,000	
Town Of Friendship	Friendship 025001	1,400	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 35	2,000	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	Reservoir		SCHOOL TAXABLE VALUE	0			
	FRNT 175.00 DPTH 275.00		FD502 Friendship fire dist	0 TO			
	ACRES 1.10		2,000 EX				
	EAST-1270258 NRTH-0801872						
	DEED BOOK 199 PG-20						
	FULL MARKET VALUE	2,299					

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SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

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				182.-1-100			
	South St						00000001292
182.-1-100	331 Com vac w/im		TOWN XMPT 13500	12,400	12,400	12,400	12,400
Town Of Friendship	Friendship 025001	10,800	COUNTY TAXABLE VALUE		0		
4 E Main St	ACRES 2.00	12,400	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	EAST-1270575 NRTH-0802447		SCHOOL TAXABLE VALUE		0		
	FULL MARKET VALUE	14,253	FD502 Friendship fire dist		0 TO		
			12,400 EX				
				182.11-1-32			
	W Main St						00000000556
182.11-1-32	652 Govt bldgs		TOWN XMPT 13500	17,300	17,300	17,300	17,300
Town Of Friendship	Friendship 025001	1,100	COUNTY TAXABLE VALUE		0		
4 E Main St	Usage & Corbin Hose Truck	17,300	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	Storage		SCHOOL TAXABLE VALUE		0		
	FRNT 59.86 DPTH 89.82		FD502 Friendship fire dist		0 TO		
	ACRES 0.12		17,300 EX				
	EAST-1268267 NRTH-0803765		OS502 Omitted sewer		.00 MT		
	FULL MARKET VALUE	19,885					
				182.11-1-40.2			
	20 Factory St						00000001288
182.11-1-40.2	651 Highway gar		TOWN XMPT 13500	179,600	179,600	179,600	179,600
Town of Friendship	Friendship 025001	7,600	COUNTY TAXABLE VALUE		0		
4 E Main St	Gl 36	179,600	TOWN TAXABLE VALUE		0		
Friendship, NY 14739	182.11-1-940 Inc		SCHOOL TAXABLE VALUE		0		
	Resolution #290-95		FD502 Friendship fire dist		0 TO		
	ACRES 0.80		179,600 EX				
	EAST-1268064 NRTH-0804382		LD501 Friendship light		0 TO		
	DEED BOOK 1156 PG-59		179,600 EX				
	FULL MARKET VALUE	206,437	OS502 Omitted sewer		.00 MT		
			OW502 Friend water relevy		.00 MT		
			RD501 Friendship refuse		0 TO		
			179,600 EX				
			SW501 Friendship sidewalk		0 TO		
			179,600 EX				

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182.12-1-13.22	34 E Water St 311 Res vac land		TOWN XMPT 13500	2,900	2,900	2,900	00000001361
Town Of Friendship	Friendship 025001	2,900	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 28	2,900	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.30		SCHOOL TAXABLE VALUE	0			
	EAST-1271440 NRTH-0804317		FD502 Friendship fire dist	0 TO			
	DEED BOOK 1254 PG-169		2,900 EX				
	FULL MARKET VALUE	3,333	LD501 Friendship light	0 TO			
			2,900 EX				
			RD501 Friendship refuse	0 TO			
			2,900 EX				
			SW501 Friendship sidewalk	0 TO			
			2,900 EX				
			US001 Unpaid sewer	.00 MT			
			UW001 Unpaid water	.00 MT			
182.12-1-20.1	14 E Water St 822 Water supply		TOWN XMPT 13500	855,400	855,400	855,400	00000000661
Town Of Friendship	Friendship 025001	23,200	COUNTY TAXABLE VALUE	0			
4 E Main St	(sewage Treatment)	855,400	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 12.90		SCHOOL TAXABLE VALUE	0			
	EAST-1271865 NRTH-0805214		FD502 Friendship fire dist	0 TO			
	FULL MARKET VALUE	983,218	855,400 EX				
182.12-1-26	4 E Main St 481 Att row bldg		TOWN XMPT 13500	45,600	45,600	45,600	00000000666
Town Of Friendship	Friendship 025001	300	COUNTY TAXABLE VALUE	0			
4 E Main St	Town Hall	45,600	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	FRNT 30.00 DPTH 46.00		SCHOOL TAXABLE VALUE	0			
	EAST-1270106 NRTH-0804832		FD502 Friendship fire dist	0 TO			
	FULL MARKET VALUE	52,414	45,600 EX				
182.12-1-28	3 Depot St 481 Att row bldg		TOWN XMPT 13500	54,300	54,300	54,300	00000000668
Town Of Friendship	Friendship 025001	300	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 36	54,300	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.03		SCHOOL TAXABLE VALUE	0			
	EAST-1270080 NRTH-0804855		FD502 Friendship fire dist	0 TO			
	DEED BOOK 720 PG-00106		54,300 EX				
	FULL MARKET VALUE	62,414					

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182.12-1-29	5 Depot St 484 1 use sm bld		TOWN XMPT 13500	25,200	25,200	25,200	00000000669
Town Of Friendship	Friendship 025001	200	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 36	25,200	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.02		SCHOOL TAXABLE VALUE	0			
	EAST-1270067 NRTH-0804874		FD502 Friendship fire dist	0 TO			
	DEED BOOK 720 PG-00153		25,200 EX				
	FULL MARKET VALUE	28,966					
182.12-1-30	7-11 Depot St 662 Police/fire		TOWN XMPT 13500	201,800	201,800	201,800	00000000670
Town Of Friendship	Friendship 025001	2,800	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 36	201,800	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 0.29		SCHOOL TAXABLE VALUE	0			
	EAST-1270043 NRTH-0804916		FD502 Friendship fire dist	0 TO			
	DEED BOOK 672 PG-00021		201,800 EX				
	FULL MARKET VALUE	231,954					
182.12-1-31	13 Depot St 438 Parking lot		TOWN XMPT 13500	3,000	3,000	3,000	00000000671
Town Of Friendship	Friendship 025001	800	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 36	3,000	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	Court Order- Condemnation		SCHOOL TAXABLE VALUE	0			
	ACRES 0.08		FD502 Friendship fire dist	0 TO			
	EAST-1270049 NRTH-0804974		3,000 EX				
	DEED BOOK 1015 PG-00092						
	FULL MARKET VALUE	3,448					
182.12-1-34	Main St 662 Police/fire		TOWN XMPT 13500	78,500	78,500	78,500	00000000673
Town Of Friendship	Friendship 025001	500	COUNTY TAXABLE VALUE	0			
4 E Main St	Gl 36	78,500	TOWN TAXABLE VALUE	0			
Friendship, NY 14739	Ambulance Squad		SCHOOL TAXABLE VALUE	0			
	FRNT 25.00 DPTH 94.12		FD502 Friendship fire dist	0 TO			
	EAST-1270176 NRTH-0804896		78,500 EX				
	FULL MARKET VALUE	90,230					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 297
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.12-1-70	69 E Main St					ACCOUNT NO. 00000000709
182.12-1-70	311 Res vac land		TOWN XMPT 13500	2,200	2,200	2,200
Town of Friendship	Friendship 025001	2,200	COUNTY TAXABLE VALUE	0		
4 E Main St	Gl 28	2,200	TOWN TAXABLE VALUE		0	
Friendship, NY 14739	ACRES 0.23		SCHOOL TAXABLE VALUE			0
	EAST-1271474 NRTH-0805653		FD502 Friendship fire dist	0 TO		
	DEED BOOK 1209 PG-128		2,200 EX			
	FULL MARKET VALUE	2,529	LD501 Friendship light	0 TO		
			2,200 EX			
			RD501 Friendship refuse	0 TO		
			2,200 EX			
			SW501 Friendship sidewalk	0 TO		
			2,200 EX			
182.12-1-75.11	Main St					ACCOUNT NO. 00000000714
182.12-1-75.11	845 Water Transp		TOWN XMPT 13500	28,200	28,200	28,200
Town Of Friendship	Friendship 025001	1,300	COUNTY TAXABLE VALUE	0		
4 E Main	(water Works-Main St)	28,200	TOWN TAXABLE VALUE		0	
Friendship, NY 14739	ACRES 1.00		SCHOOL TAXABLE VALUE			0
	EAST-1272319 NRTH-0806145		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	32,414	28,200 EX			
182.12-2-20.2	33 E Main St					ACCOUNT NO. 00000001347
182.12-2-20.2	695 Cemetery		TOWN XMPT 13500	3,800	3,800	3,800
Town of Friendship	Friendship 025001	3,800	COUNTY TAXABLE VALUE	0		
4 E Main St	Gl 28	3,800	TOWN TAXABLE VALUE		0	
Friendship, NY 14739	Per Harold Reed, Trustee		SCHOOL TAXABLE VALUE			0
	ACRES 0.40		FD502 Friendship fire dist	0 TO		
	EAST-1270590 NRTH-0804817		3,800 EX			
	DEED BOOK 1234 PG-323					
	FULL MARKET VALUE	4,368				
182.15-1-55	Pennsylvania Ave					ACCOUNT NO. 00000000865
182.15-1-55	651 Highway gar		TOWN XMPT 13500	58,300	58,300	58,300
Town Of Friendship	Friendship 025001	8,000	COUNTY TAXABLE VALUE	0		
Town Hall	ACRES 0.84	58,300	TOWN TAXABLE VALUE		0	
Friendship, NY 14739	EAST-1267202 NRTH-0802746		SCHOOL TAXABLE VALUE			0
	FULL MARKET VALUE	67,011	FD502 Friendship fire dist	0 TO		
			58,300 EX			

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 298
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE
182.16-1-1.2	50 W Main St					ACCOUNT NO. 00000001382
182.16-1-1.2	681 Culture bldg		TOWN XMPT 13500	118,400	118,400	118,400
Town Of Friendship	Friendship 025001	1,200	COUNTY TAXABLE VALUE	0		
4 E Main St	Gl 36	118,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.13		SCHOOL TAXABLE VALUE	0		
	EAST-1269300 NRTH-0804187		FD502 Friendship fire dist	0 TO		
	DEED BOOK 1393 PG-283		118,400 EX			
	FULL MARKET VALUE	136,092				
182.16-1-25.1	South St					ACCOUNT NO. 00000000895
182.16-1-25.1	651 Highway gar		TOWN XMPT 13500	81,100	81,100	81,100
Town Of Friendship	Friendship 025001	8,600	COUNTY TAXABLE VALUE	0		
Kruger Karl & Marsha	right of way K Kruger	81,100	TOWN TAXABLE VALUE	0		
4 E Main St	liber1506/pg263		SCHOOL TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 0.90		FD502 Friendship fire dist	0 TO		
	EAST-1269680 NRTH-0803387		81,100 EX			
	DEED BOOK 1506 PG-263					
	FULL MARKET VALUE	93,218				
183.-1-24	County Rd 31					ACCOUNT NO. 00000000984
183.-1-24	330 Vacant comm		TOWN XMPT 13500	10,400	10,400	10,400
Town Of Friendship	Friendship 025001	10,400	COUNTY TAXABLE VALUE	0		
4 E Main St	Gl 19	10,400	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	ACRES 3.70		SCHOOL TAXABLE VALUE	0		
	EAST-1277050 NRTH-0801827		FD502 Friendship fire dist	0 TO		
	FULL MARKET VALUE	11,954	10,400 EX			
195.-1-3.2	State Route 275					ACCOUNT NO. 00000001063
195.-1-3.2	331 Com vac w/im		TOWN XMPT 13500	8,800	8,800	8,800
Town Of Friendship	Friendship 025001	1,800	COUNTY TAXABLE VALUE	0		
50 W Main St	Gl 34	8,800	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	water		SCHOOL TAXABLE VALUE	0		
	ACRES 1.40		FD502 Friendship fire dist	0 TO		
	EAST-1268080 NRTH-0799837		8,800 EX			
	DEED BOOK 1057 PG-283					
	FULL MARKET VALUE	10,115				
195.-1-3.3	State Route 275					ACCOUNT NO. 00000001064
195.-1-3.3	330 Vacant comm		TOWN XMPT 13500	1,900	1,900	1,900
Town Of Friendship	Friendship 025001	1,900	COUNTY TAXABLE VALUE	0		
50 W Main St	Gl 34	1,900	TOWN TAXABLE VALUE	0		
Friendship, NY 14739	water		SCHOOL TAXABLE VALUE	0		
	ACRES 1.50		FD502 Friendship fire dist	0 TO		
	EAST-1269560 NRTH-0799877		1,900 EX			
	DEED BOOK 1057 PG-283					
	FULL MARKET VALUE	2,184				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 299
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
195.-1-14.312	Howard		TOWN XMPT 13500	13,300	13,300	13,300	00000000000
Town of Friendship	314 Rural vac<10						
4 E Main St	Friendship 025001	13,300		0	0	0	
Friendship, NY 14739	ACRES 6.00	13,300					
	EAST-1268673 NRTH-0793082						
	DEED BOOK 2024 PG-50145		FD502 Friendship fire dist		0 TO		
	FULL MARKET VALUE	15,287	13,300 EX				
195.19-1-15	4068 E State Route 275						00000001153
	314 Rural vac<10		TOWN XMPT 13500	10,300	10,300	10,300	
Town of Friendship	Friendship 025001	10,300		0	0	0	
4 E Main St	Gl 33	10,300					
Friendship, NY 14739	ACRES 1.60						
	EAST-1268091 NRTH-0793144		FD502 Friendship fire dist		0 TO		
	DEED BOOK 2024 PG-50018		10,300 EX				
	FULL MARKET VALUE	11,839					
182.11-2-55	Baxter Pl						00000000627
	331 Com vac w/im		TOWN XMPT 13500	5,000	5,000	5,000	
Town ot Friendship	Friendship 025001	3,900		0	0	0	
4 E Main St	25-27	5,000					
Friendship, NY 14739	ACRES 0.55						
	EAST-1269692 NRTH-0804814		FD502 Friendship fire dist		0 TO		
	DEED BOOK 1230 PG-263		5,000 EX				
	FULL MARKET VALUE	5,747	LD501 Friendship light		0 TO		
			5,000 EX				
			RD501 Friendship refuse		0 TO		
			5,000 EX				
			SW501 Friendship sidewalk		0 TO		
			5,000 EX				
182.12-2-20.1	33 E Main St						00000000736
	620 Religious		WH. EXEMPT 25110	186,400	186,400	186,400	
United Church Of Freindship	Friendship 025001	5,000		0	0	0	
33 E Main St	Gl 28	186,400					
Friendship, NY 14739	Per Harold Reed, Trustee						
	ACRES 0.53		FD502 Friendship fire dist		0 TO		
	EAST-1270580 NRTH-0804927		186,400 EX				
	FULL MARKET VALUE	214,253					

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 300
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship OWNERS NAME SEQUENCE TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00

TAX MAP PARCEL NUMBER / CURRENT OWNERS NAME / CURRENT OWNERS ADDRESS	PROPERTY LOCATION & CLASS / SCHOOL DISTRICT / PARCEL SIZE/GRID COORD	ASSESSMENT LAND / TOTAL	EXEMPTION CODE / TAX DESCRIPTION / SPECIAL DISTRICTS	COUNTY TAXABLE VALUE	TOWN TAXABLE VALUE	SCHOOL TAXABLE VALUE	ACCOUNT NO.
182.12-2-21	E Main St		WH. EXEMPT 25110	85,500	85,500	85,500	00000000737
United Church Of Friendship	210 1 Family Res						
33 E Main St	Friendship 025001	4,100	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	Gl 28	85,500	TOWN TAXABLE VALUE		0		
	Per Harold Reed, Trustee		SCHOOL TAXABLE VALUE			0	
	FRNT 60.00 DPTH 314.82		FD502 Friendship fire dist			0 TO	
	ACRES 0.43		85,500 EX				
	EAST-1270742 NRTH-0804908						
	FULL MARKET VALUE	98,276					
182.16-1-26	South Street		TOWN XMPT 13500	2,100	2,100	2,100	00000000000
Village of Friendship	314 Rural vac<10						
South Street	Friendship 025001	2,100	COUNTY TAXABLE VALUE	0			
Friendship, NY	ACRES 0.22	2,100	TOWN TAXABLE VALUE		0		
	EAST-0062119 NRTH-0080334		SCHOOL TAXABLE VALUE			0	
	FULL MARKET VALUE	2,414	FD502 Friendship fire dist			0 TO	
			2,100 EX				
			LD501 Friendship light			0 TO	
			2,100 EX				
			RD501 Friendship refuse			0 TO	
			2,100 EX				
			SW501 Friendship sidewalk			0 TO	
			2,100 EX				
195.-1-61	S Howard Rd		TOWN XMPT 13500	11,600	11,600	11,600	00000000000
Village of Friendship	314 Rural vac<10						
4 E Main St	Friendship 025001	11,600	COUNTY TAXABLE VALUE	0			
Friendship, NY 14739	ACRES 4.70	11,600	TOWN TAXABLE VALUE		0		
	EAST-0062589 NRTH-0079396		SCHOOL TAXABLE VALUE			0	
	FULL MARKET VALUE	13,333	FD502 Friendship fire dist			0 TO	
			11,600 EX				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 301
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	86	TOTAL		11595,000	11582,600	12,400
LD501	Friendship lig	15	TOTAL		996,700	996,700	
OS502	Omitted sewer	3	MOVTAX				
OW502	Friend water r	2	MOVTAX				
RD501	Friendship ref	15	TOTAL		996,700	996,700	
SW501	Friendship sid	15	TOTAL		996,700	996,700	
US001	Unpaid sewer	2	MOVTAX				
UW001	Unpaid water	2	MOVTAX				

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	6	309,200	559,200	559,200			
025001	Friendship	85	826,500	11721,100	11721,100			
	S U B - T O T A L	91	1135,700	12280,300	12280,300			
	T O T A L	91	1135,700	12280,300	12280,300			

*** SYSTEM CODES SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
50000	WHOLLY EX	14	1644,500	1644,500	1644,500
	T O T A L	14	1644,500	1644,500	1644,500

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 302
COUNTY - Allegany WHOLLY EXEMPT SECTION OF THE ROLL - 8 VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

ROLL SECTION TOTALS

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
12100	XMPT STATE	1	395,500	395,500	395,500
13100	COUNTY	9	513,300	513,300	513,300
13500	TOWN XMPT	33	2630,000	2630,000	2630,000
13510	WH. EXEMPT	2	20,400	20,400	20,400
13800	ED SCHOOL	3	4250,700	4250,700	4250,700
14000	Southern T	5	985,000	985,000	985,000
18020	WH. EXEMPT	1	12,400	12,400	12,400
25110	WH. EXEMPT	14	1207,900	1207,900	1207,900
25130	WH. EXEMPT	1	29,100	29,100	29,100
25230	WH. EXEMPT	1	265,100	265,100	265,100
26100	VETORG CTS	3	171,700	171,700	171,700
26400	WH. EXEMPT	4	154,700	154,700	154,700
	T O T A L	77	10635,800	10635,800	10635,800

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
8	WHOLLY EXEMPT	91	1135,700	12280,300				

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 303
COUNTY - Allegany VALUATION DATE-JUL 01, 2025
TOWN - Friendship SWIS TOTALS TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	1,396	TOTAL		111651,410	11888,221	99763,189
LD501	Friendship lig	427	TOTAL		25438,625	1175,900	24262,725
OS502	Omitted sewer	3	MOVTAX				
OW502	Friend water r	2	MOVTAX				
RD501	Friendship ref	420	TOTAL		23540,276	1175,900	22364,376
SW501	Friendship sid	444	TOTAL		26596,525	1175,900	25420,625
US001	Unpaid sewer	35	MOVTAX				
UW001	Unpaid water	39	MOVTAX				

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	59	3319,500	5580,906	653,006	4927,900	125,700	4802,200
024801	Cuba/rushford	23	633,100	1171,336	49,600	1121,736	56,400	1065,336
025001	Friendship	1,303	25033,987	104333,081	16553,834	87779,247	11123,164	76656,083
026601	Scio	4	35,700	36,006		36,006		36,006
027602	Bolivar/richburg	18	794,000	1295,681	77,500	1218,181	28,200	1189,981
	SUB-TOTAL	1,407	29816,287	112417,010	17333,940	95083,070	11333,464	83749,606
	TOTAL	1,407	29816,287	112417,010	17333,940	95083,070	11333,464	83749,606

*** SYSTEM CODES SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
50000	WHOLLY EX	14	1644,500	1644,500	1644,500
	TOTAL	14	1644,500	1644,500	1644,500

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 304
COUNTY - Allegany VALUATION DATE-JUL 01, 2025
TOWN - Friendship SWIS TOTALS TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
12100	XMPT STATE	3	462,400	462,400	462,400
13100	COUNTY	9	513,300	513,300	513,300
13500	TOWN XMPT	34	2718,581	2718,581	2718,581
13510	WH. EXEMPT	3	132,700	132,700	132,700
13800	ED SCHOOL	3	4250,700	4250,700	4250,700
13850	WH. EXEMPT	1	37,840	37,840	37,840
14000	Southern T	5	985,000	985,000	985,000
18020	WH. EXEMPT	1	12,400	12,400	12,400
25110	WH. EXEMPT	14	1207,900	1207,900	1207,900
25130	WH. EXEMPT	1	29,100	29,100	29,100
25230	WH. EXEMPT	1	265,100	265,100	265,100
26100	VETORG CTS	3	171,700	171,700	171,700
26400	WH. EXEMPT	4	154,700	154,700	154,700
32252	RPTL 534	10	2084,900		
41120	VETWAR CTS	1	5,640	5,640	8,925
41121	VET WAR CT	45	247,838	247,838	
41124	VET WAR S	45			566,101
41131	VET COM CT	28	260,725	260,725	
41134	VET COM S	28			645,647
41141	VET DIS CT	35	567,528	567,528	
41144	VET DIS S	35			1276,905
41151	CW_10_VET/	6	20,600		
41152	CW_10_VET/	1	3,760		
41400	CLERGY	1	1,500	1,500	1,500
41700	AG BLDG	1	40,500	40,500	40,500
41720	AG DIST	35	762,300	762,300	762,300
41730	AG DIST	18	418,700	418,700	418,700
41800	Sr Citizen	2	40,160	40,160	40,160
41802	Sr Citizen	13	339,187		
41803	Sr Citizen	5		59,490	
41804	Sr Citizen	4			25,826
41834	ENH STAR	134			7853,819
41844	E STAR ADD	1			29,920
41854	STAR B	124			3449,725
47100	Mass Telec	15	576,358	576,358	576,358
47450	REFOREST	1	91,400	91,400	91,400

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 305
COUNTY - Allegany VALUATION DATE-JUL 01, 2025
TOWN - Friendship SWIS TOTALS TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 025000 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
47460	RPTL S480-	4	293,697	293,697	293,697
	TOTAL	674	16696,214	14307,257	27022,904

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	1,258	26572,287	82893,477	79494,321	79798,378	78416,195	67082,731
3	STATE OWNED LAND	10	2084,900	2084,900		2084,900	2084,900	2084,900
5	SPECIAL FRANCHISE	15		4430,061	3853,703	3853,703	3853,703	3853,703
6	UTILITIES & N.C.	33	23,400	10728,272	10728,272	10728,272	10728,272	10728,272
8	WHOLLY EXEMPT	91	1135,700	12280,300				
*	SUB TOTAL	1,407	29816,287	112417,010	94076,296	96465,253	95083,070	83749,606
**	GRAND TOTAL	1,407	29816,287	112417,010	94076,296	96465,253	95083,070	83749,606

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 306
COUNTY - Allegany TOWN TOTALS VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 0250 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** SPECIAL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	EXTENSION TYPE	EXTENSION VALUE	AD VALOREM VALUE	EXEMPT AMOUNT	TAXABLE VALUE
FD502	Friendship fir	1,396	TOTAL		111651,410	11888,221	99763,189
LD501	Friendship lig	427	TOTAL		25438,625	1175,900	24262,725
OS502	Omitted sewer	3	MOVTAX				
OW502	Friend water r	2	MOVTAX				
RD501	Friendship ref	420	TOTAL		23540,276	1175,900	22364,376
SW501	Friendship sid	444	TOTAL		26596,525	1175,900	25420,625
US001	Unpaid sewer	35	MOVTAX				
UW001	Unpaid water	39	MOVTAX				

*** SCHOOL DISTRICT SUMMARY ***

CODE	DISTRICT NAME	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	EXEMPT AMOUNT	TOTAL TAXABLE	STAR AMOUNT	STAR TAXABLE
023202	genesee Valley	59	3319,500	5580,906	653,006	4927,900	125,700	4802,200
024801	Cuba/rushford	23	633,100	1171,336	49,600	1121,736	56,400	1065,336
025001	Friendship	1,303	25033,987	104333,081	16553,834	87779,247	11123,164	76656,083
026601	Scio	4	35,700	36,006		36,006		36,006
027602	Bolivar/richburg	18	794,000	1295,681	77,500	1218,181	28,200	1189,981
	SUB-TOTAL	1,407	29816,287	112417,010	17333,940	95083,070	11333,464	83749,606
	TOTAL	1,407	29816,287	112417,010	17333,940	95083,070	11333,464	83749,606

*** SYSTEM CODES SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
50000	WHOLLY EX	14	1644,500	1644,500	1644,500
	TOTAL	14	1644,500	1644,500	1644,500

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 307
COUNTY - Allegany TOWN TOTALS VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 0250 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
12100	XMPT STATE	3	462,400	462,400	462,400
13100	COUNTY	9	513,300	513,300	513,300
13500	TOWN XMPT	34	2718,581	2718,581	2718,581
13510	WH. EXEMPT	3	132,700	132,700	132,700
13800	ED SCHOOL	3	4250,700	4250,700	4250,700
13850	WH. EXEMPT	1	37,840	37,840	37,840
14000	Southern T	5	985,000	985,000	985,000
18020	WH. EXEMPT	1	12,400	12,400	12,400
25110	WH. EXEMPT	14	1207,900	1207,900	1207,900
25130	WH. EXEMPT	1	29,100	29,100	29,100
25230	WH. EXEMPT	1	265,100	265,100	265,100
26100	VETORG CTS	3	171,700	171,700	171,700
26400	WH. EXEMPT	4	154,700	154,700	154,700
32252	RPTL 534	10	2084,900		
41120	VETWAR CTS	1	5,640	5,640	8,925
41121	VET WAR CT	45	247,838	247,838	
41124	VET WAR S	45			566,101
41131	VET COM CT	28	260,725	260,725	
41134	VET COM S	28			645,647
41141	VET DIS CT	35	567,528	567,528	
41144	VET DIS S	35			1276,905
41151	CW_10_VET/	6	20,600		
41152	CW_10_VET/	1	3,760		
41400	CLERGY	1	1,500	1,500	1,500
41700	AG BLDG	1	40,500	40,500	40,500
41720	AG DIST	35	762,300	762,300	762,300
41730	AG DIST	18	418,700	418,700	418,700
41800	Sr Citizen	2	40,160	40,160	40,160
41802	Sr Citizen	13	339,187		
41803	Sr Citizen	5		59,490	
41804	Sr Citizen	4			25,826
41834	ENH STAR	134			7853,819
41844	E STAR ADD	1			29,920
41854	STAR B	124			3449,725
47100	Mass Telec	15	576,358	576,358	576,358
47450	REFOREST	1	91,400	91,400	91,400

STATE OF NEW YORK 2026 FINAL ASSESSMENT ROLL PAGE 308
COUNTY - Allegany TOWN TOTALS VALUATION DATE-JUL 01, 2025
TOWN - Friendship TAXABLE STATUS DATE-MAR 01, 2026
SWIS - 0250 UNIFORM PERCENT OF VALUE IS 087.00 RPS150/V04/L015
CURRENT DATE 6/17/2026

*** EXEMPTION SUMMARY ***

CODE	DESCRIPTION	TOTAL PARCELS	COUNTY	TOWN	SCHOOL
47460	RPTL S480-	4	293,697	293,697	293,697
	TOTAL	674	16696,214	14307,257	27022,904

*** GRAND TOTALS ***

ROLL SEC	DESCRIPTION	TOTAL PARCELS	ASSESSED LAND	ASSESSED TOTAL	TAXABLE COUNTY	TAXABLE TOWN	TAXABLE SCHOOL	STAR TAXABLE
1	TAXABLE	1,258	26572,287	82893,477	79494,321	79798,378	78416,195	67082,731
3	STATE OWNED LAND	10	2084,900	2084,900		2084,900	2084,900	2084,900
5	SPECIAL FRANCHISE	15		4430,061	3853,703	3853,703	3853,703	3853,703
6	UTILITIES & N.C.	33	23,400	10728,272	10728,272	10728,272	10728,272	10728,272
8	WHOLLY EXEMPT	91	1135,700	12280,300				
*	SUB TOTAL	1,407	29816,287	112417,010	94076,296	96465,253	95083,070	83749,606
**	GRAND TOTAL	1,407	29816,287	112417,010	94076,296	96465,253	95083,070	83749,606

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