



**Department of  
Taxation and Finance**

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# **Assessment Equity in New York: Results from the 2019 Market Value Survey**

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# Introduction

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Distributional equity in real property taxation requires that properties of the same value be treated alike in terms of their assessments. New York State law (Section 305 of the Real Property Tax Law) stipulates that assessing jurisdictions must assess properties at a uniform percentage of value, and State courts have held that “value” means “market value.” New York’s two “special assessing units,” New York City and Nassau County, must assess at a uniform percentage of market value within each of four specified property classes. This means that all parcels on the assessment roll (or, for special assessing units, within each class) should have the same, or at least very similar, assessment ratios (assessed value divided by market value). Each assessing unit has the right to choose the percentage of value to be used as an assessment standard.

The New York State Department of Taxation and Finance has statutory responsibility for regularly monitoring the equity of assessments. An analysis of assessment uniformity is carried out each time the Department’s staff completes a market value survey.<sup>1</sup> The present report documents findings from the 2019 market value survey.

Included herein is information for the State’s 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns.

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<sup>1</sup>This analysis is required by Section 1200 of the Real Property Tax Law.

For the 2019 market value survey, the level of assessment uniformity for each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there is a sufficient sample of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date. It is used for residential property only, and supplemented by appraisals for other property types.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a computer model. The model uses a multiple regression equation to predict the market value of residential parcels based on sales data and the physical inventory characteristics of the parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data. It is used for residential property only, and is supplemented by appraisals for other property types.
3. Statistical Sample of Parcels, Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of time-adjusted sales in ratio determination was limited to residential property, and sample parcels were weighted based on the incidence of each type on the assessment roll.
4. Review and Verification of a Recent Reassessment --  
The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment process and results to verify that assessments adequately reflect current market conditions. As part of the review, an extensive audit is completed in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

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Approaches 1 through 3 result in independent computations of the local level of assessment and the assessing units in question are referred to in this report as the “sampled assessing units.” Classes of property comprising a very minor portion of the value on the assessment roll may not have been independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from a prior, recent market value survey may have been reused in the 2019 market value survey.

As mentioned above, assessing units having completed recent reassessments were not sampled, primarily to focus available resources on those with older assessment rolls. These units were handled through the fourth approach, “Review and Verification of a Recent Reassessment,” and are referred to as “non-sampled assessing units.” A recent reassessment means that the assessing unit has an equitable assessment roll, unless significant errors have been made in the reassessment process, in which case the roll would not have been accepted for review and verification in the survey. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used and the reassessment was deemed acceptable have been counted as meeting equity standards.

It should be understood, however, that the designation of assessing units as having adequate equity does not necessarily imply that all properties in them are accurately assessed. Factors such as uniqueness of certain properties, rapidly changing neighborhood conditions and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be inevitable imperfections on the roll, as assessment is not an exact science.

## Measuring Assessment Uniformity

The primary means of measuring assessment uniformity is a statistic known as the Coefficient of Dispersion (COD). The COD measures the extent to which the assessment ratios from a given roll exhibit dispersion around a midpoint. It is generally accepted that the median assessment ratio best serves as the midpoint or central tendency measure from which the average level of dispersion should be calculated.

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000, and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of market value. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

Example 1. Coefficient of Dispersion of 30 Percent: Low Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	1.20	.40
2.	110,000	100,000	1.10	.30
Median 3.	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000		.28
			<b>Total Deviation</b>	<b>1.20</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				



Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than is evident in Example 1. While some dispersion is indeed present, it is significantly lower than in the previous example and within an acceptable range when factors such as measurement error and valuation uncertainty are taken into account.

Example 2. Coefficient of Dispersion of 10 Percent: Acceptable Uniformity

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$92,000	\$100,000	.92	.12
2.	88,000	100,000	.88	.08
Median 3.	80,000	100,000	.80	.00
4.	76,000	100,000	.76	.04
5.	64,000	100,000	.64	.16
Total Deviation				.40
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the Price-Related Differential (PRD)<sup>2</sup> is also used in the current report for assessing units with no recent reassessment activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as “neutral” assessment practice, i.e., no price-related bias.

<sup>2</sup>This statistic is sometimes referred to as the Index of Regressivity.

However, if the simple mean ratio is considerably lower than the value-weighted mean, a low PRD results (less than 1.00). In this case, there is said to be a bias toward “progressivity,” that is, higher-value properties are being over-assessed and lower-value properties are being under-assessed. In the opposite situation, where the PRD is high (greater than 1.00), “regressive” assessing is evident. In other words, lower-value properties are being relatively over-assessed and higher-value properties are being relatively under-assessed. The International Association of Assessing Officers (IAAO) has established a range for the PRD which denotes uniform practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

Coefficient of Dispersion Standards

Upon the completion of a market value survey, two coefficients of dispersion are calculated for the assessing units with no recent reassessment activity, one for residential property alone and one for all property classes combined. To evaluate the CODs calculated in this process, they must be compared to accepted guidelines for assessment uniformity. The International Association of Assessing Officers, in its publication entitled Standard on Ratio Studies (January 2010), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the types of property it contains, community size, population density, the degree of diversity of properties, market activity levels, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based on these categories and neighborhood characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAO standards are summarized in Table 1.

**Table 1. Ratio Study Uniformity Standards Indicating Acceptable General Quality, IAAO\***

Type of property – General	Type of property – Specific	COD Range**
Single-family residential (including residential condominiums)	Newer or more homogenous areas	5.0 to 10.0
Single-family residential	Older or more heterogeneous areas	5.0 to 15.0
Other residential	Rural, seasonal, recreational, manufactured housing, 2-4 unit	5.0 to 20.0
Income-producing properties	Larger areas represented by large sample	5.0 to 15.0
Income-producing properties	Smaller areas represented by smaller sample	5.0 to 20.0
Vacant land	---	5.0 to 25.0
Other real and personal property	---	Varies with local conditions
<i>*These types of property are provided for general guidance only and may not represent jurisdictional requirements.</i>		
<i>**CODs lower than 5.0 may indicate sales chasing or non-representative samples.</i>		

In its work with various types of assessing units, the Department's staff has also found that the more rural areas, where there are relatively few sales and properties are more heterogeneous, pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity, staff has taken the view that somewhat higher COD levels would be acceptable in areas with rural characteristics as contrasted with urban and suburban areas. The guidelines established are summarized in Table 2 and were applied in determining the number of assessing units achieving equity for purposes of this report.

Table 2. Department Guidelines for Assessment Uniformity

Population Density (persons/sq. mile)	Coefficient of Dispersion, All Property
100 or less	≤ 20
101 to 400	≤ 17
401 or more	≤ 15

Coefficient of Dispersion Results

For the 2019 market survey, the median residential COD among the sampled assessing units was 17.39, and the median for all property classes combined was 18.86.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 5.11 to 77.74. For the residential COD, the range among assessing units was 4.37 to 61.72.

The COD results presented herein are point estimates. If the estimation were replicated using an alternative data set, it is likely that somewhat different figures would be obtained due to sampling error. Gloudemans, an expert in the field, has proposed a confidence interval approach to recognize the problem of sampling error. His approach results in a range within which the COD estimate will fall with a known probability. However, the approach does not obviate the need for making point estimates of the COD.<sup>4</sup>

<sup>3</sup>The special assessing units of New York City and Nassau County are excluded in calculating the median COD because they use a classified assessing system.

<sup>4</sup>See Robert J. Gloudemans, "Confidence Intervals for the Coefficient of Dispersion: Limitations and Solutions," *Assessment Journal*, Nov./Dec. 2001.

Table 3 summarizes the 2019 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 48 percent of the sampled assessing units had 2019 CODs that reflected uniform assessing practices for the entire roll. In the case of residential property only, 25 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2019 Market Value Survey)

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Guideline		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤ 100	329	15	20	25%	43%
>100 – ≤400	139	12	17	29%	53%
> 400	102	10	15	18%	54%
<b>TOTAL</b>	<b>570</b>	--	--	<b>25%</b>	<b>48%</b>

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 684 (69.7%) of the State's assessing units had uniform assessment rolls. This represents about the same number of assessing units found to be equitable in the 2018 survey analysis.

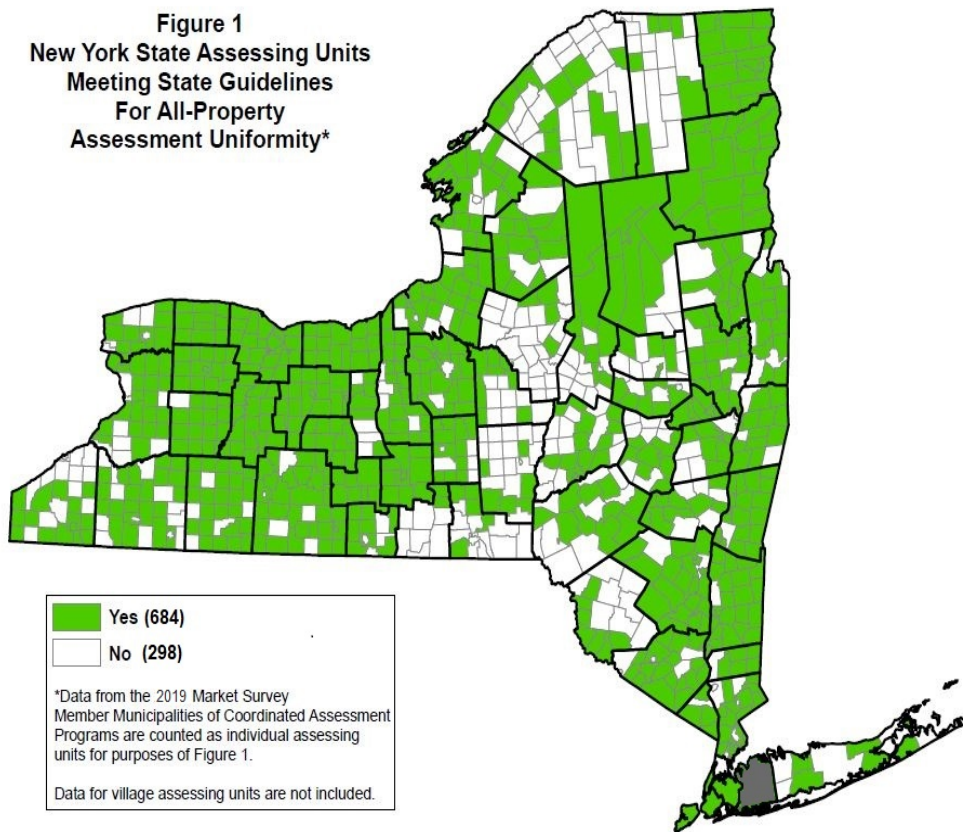
Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\* (2019 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	570	141	272
Non-Sampled	412	412	412
<b>Total</b>	<b>982</b>	<b>553 (56.3%)</b>	<b>684 (69.7%)</b>

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.

The geographic distribution of equitable assessing is shown in Figure 1. It can be observed that, in many parts of New York, all or nearly all the municipalities in a county have uniform rolls. On the other hand, clusters of rural assessing units with inequitable rolls are to be found in several areas, including the Northern Catskills, Southern Tier, Adirondacks and Southwestern New York. Some of the densely populated units in the Lower Hudson Valley and Long Island areas also have not achieved equitable rolls.

**Figure 1**  
**New York State Assessing Units**  
**Meeting State Guidelines**  
**For All-Property**  
**Assessment Uniformity\***



Another view of the equity of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 5 shows the distribution of 2019 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that nearly 73 percent of all assessing units now have assessments that are at least 75 percent of current market value. Although there are some assessing units with assessments that are well below market value but which are still uniform and equitable, experience has demonstrated that current market assessments are strongly correlated with equity, and the level of assessment findings thus support the Table 4 data on assessment uniformity.

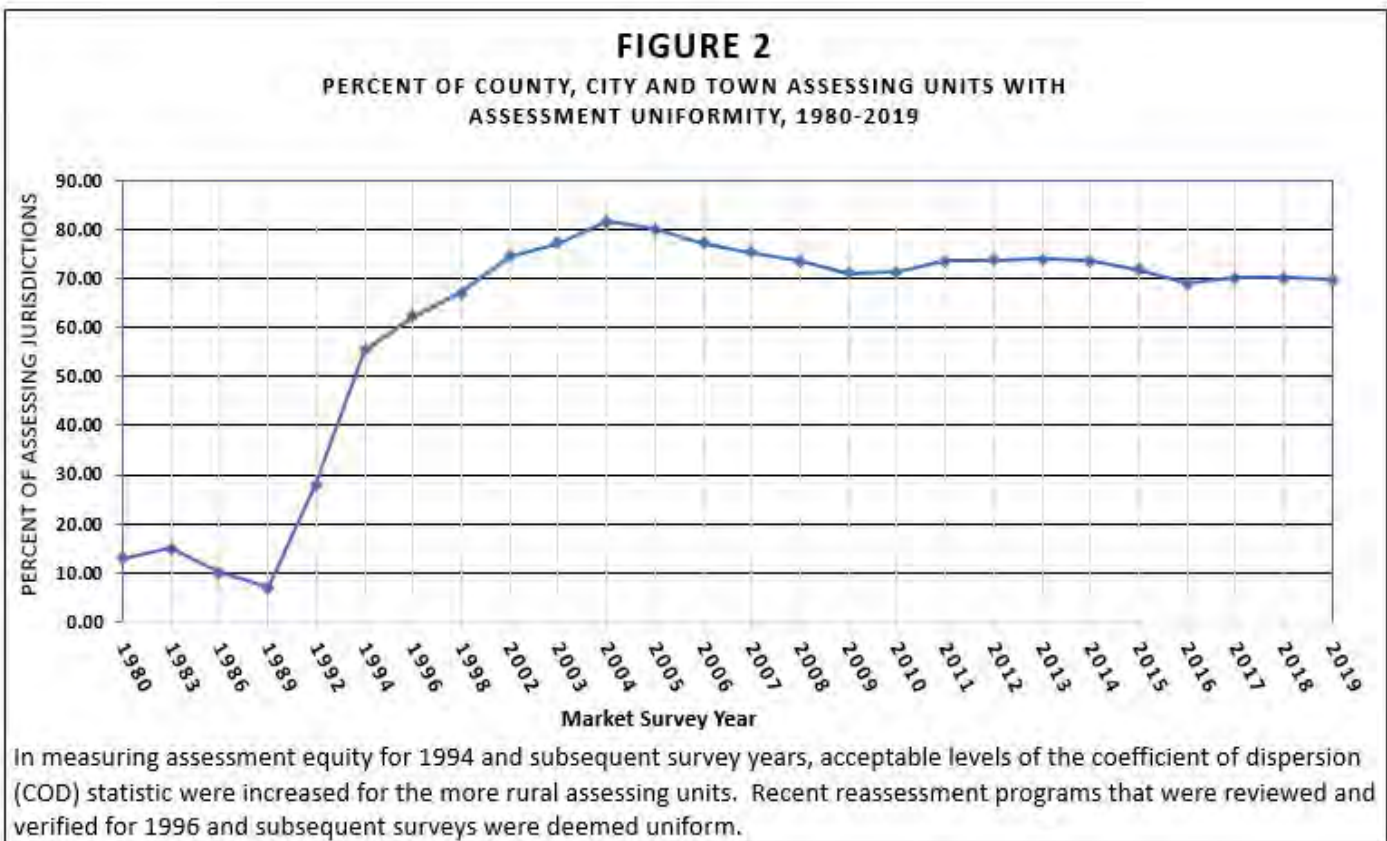
The 78 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 41 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the State with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2019 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	45	(4.6%)
10.01 - 25.00	33	(3.3%)
25.01 - 50.00	41	(4.2%)
50.01 - 75.00	151	(15.4%)
75.01 - 100.00	700	(71.4%)
Greater than 100.00	11	(1.1%)
<b>Total</b>	<b>981</b>	<b>(100%)</b>

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing units of Nassau County and New York City are excluded.

Figure 2 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s however, and by 2004, over 80 percent of all assessing units were assessing uniformly. There were modest declines thereafter, in a context of turbulent real estate market conditions in some areas, which persist to the present day. However, uniformity has been hovering around a level of 70% in recent years.



Price-Related Differential Results

As indicated earlier, another important summary statistic for assessment performance is the price-related differential (PRD). The PRD is calculated by dividing the simple mean assessment ratio by the weighted mean ratio, where the weighted mean is the sum of assessed values divided by the sum of sales prices and/or appraised values. The simple mean counts the ratio of each property equally, regardless of the property’s value, whereas the weighted mean counts each ratio differently, weighting ratios of higher-value properties more heavily, in proportion to their dollar value. If no assessment bias exists, the two mean ratios should be equal, producing an index of 1.00. Where there is evidence of a bias in favor of under-assessing the higher-value properties relative to the lower-value ones, the simple mean ratio will be higher than the value-weighted mean ratio, producing an index greater than 1.00 (regressivity). The reverse will be true in cases of over-assessment of high-value properties relative to those of low-value (progressivity). IAAO suggests that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 6 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. About 44 percent of the sampled assessing units assessed residential property in a neutral manner, i.e., they generally did not tend to favor either high- or low-value properties. However, 55 percent tended to over-assess low-value homes relative to high-value homes, while no units tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2019 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	2	1%	82	15%
Neutral	255	44%	206	36%
Regressive	313	55%	282	49%
<b>TOTAL</b>	<b>570</b>	<b>100%</b>	<b>570</b>	<b>100%</b>

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported.



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When all property classes are combined, the situation changes significantly. Table 6 shows that 15 percent of the sampled assessing units use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of some non-residential classes (generally industrial, commercial and utility property). About 49 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land or low-value residential parcels). The remaining 36 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

Recent Reassessment  
Activity Subsequent to  
the 2019 Market Survey

As of September 27, 2019, approximately 7 percent (40) of the 570 assessing units for which CODs and PRDs were calculated are conducting or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 2019 survey.

Of the 412 assessing units for which recent reassessment projects were reviewed for the 2019 market value survey, 212 have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2020 and 2023.



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# **Appendix A — Measuring Assessment Uniformity from Market Survey data: Weighted Coefficient of Dispersion**

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## APPENDIX A

### MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA: WEIGHTED COEFFICIENT OF DISPERSION

#### 1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Tax Services' 2019 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

The general formula for a coefficient of dispersion around the median assessment ratio is:

$$(1) \text{ COD} = \frac{100}{R_m} \left( \frac{\sum_{i=1}^N |R_i - R_m|}{N} \right)$$

where:

COD = coefficient of dispersion, i.e., the average percent of dispersion around the median assessment ratio;

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

This general formula is usually applied in estimating the COD from non-stratified sales data, where the true representativeness of each sale is unknown. Where a sales ratio analysis was used directly in the survey (residential property only), the formula above describes the residential COD calculation accurately. Where a stratified sample was used and the

representativeness of each sampled parcel is known, the formula can be modified by weighting each of the observed assessment ratios as follows:

Let  $i$  = the sampled parcel,  $j$  = the stratum, and  $R_{ij}$  = the assessment ratio of the  $i^{\text{th}}$  parcel in the  $j^{\text{th}}$  stratum.

Let  $w_j$  =  $p_j / s_j$ , where:

$p_j$  = the total number of parcels on the assessment roll in the  $j^{\text{th}}$  stratum;

$s_j$  = the number of sampled  $j^{\text{th}}$  stratum.

Let  $\bar{w}$  = the total number of parcels on the roll divided by the total number sampled (i.e., the reciprocal of the overall sampling ratio).

The weight ( $w_j$ ) is calculated for each stratum, and is identical for all sampled parcels within it. For example, in a municipality where there are 600 residential parcels in the assessed value range of \$40,000 to \$80,000, and six of them are selected in a random sample, then each of the six sample ratios would have a weight of 100 because it is assumed to represent 100 of the parcels in that range (stratum).

Since  $i$  signifies the sampled parcel and  $j$  the stratum it was selected from, the assessment ratio for a given observation will thus be  $R_{ij}$ . As in the case of formula (1) above, we must calculate the absolute difference between  $R_{ij}$  and  $R_m$ . Then, these differences are adjusted to reflect the composition of the entire roll rather than the sample by applying to each the ratio  $w_j / \bar{w}$ . For all observations within each of the  $i$  strata, the formula for the weighted coefficient of dispersion around the median thus becomes:

$$(2) \text{ COD}_w = \frac{100}{R_m} \left[ \frac{\begin{array}{ccc|c} i & j & w_j & |R_{ij} - R_m| \\ \Sigma & \Sigma & \frac{w_j}{\bar{w}} & \\ 1 & 1 & \bar{w} & \end{array}}{N} \right]$$

The procedure for calculating the weighted coefficient for each assessing unit entails the following steps.

1. Calculate the assessment ratio ( $R_{ij}$ ) for each sample parcel by dividing the assessed value by the estimated market value.

2. Array the assessment ratios from lowest to highest within each assessing unit.
3. Calculate the weight ( $w_i$ ) for each stratum and  $\bar{w}$ , representing the total number of parcels on the roll divided by the size of the sample.
4. Normalize the weight of each sampled parcel by dividing by ( $\bar{w}$ ).
5. Select the median assessment ratio ( $R_m$ ) from the weighted list (length of list equals the total number of parcels sampled.)
6. Apply equation (2) above.

It is important to note that the median assessment ratio as used in equation (2) will not necessarily be the same as the median of the sampled ratios, i.e., as used in equation (1). The former median, from the "weighted" list of appraisals, reflects the weighting applied to achieve equal representativeness in the population.

For cases where the stratification process is embedded even further, such as multiple school district portions within an assessing unit, the calculations embodied in these equations entail additional subscripts. However, the general form of the equation remains the same. Once again, the purpose of weighting is to correct, to some degree, the deficiencies of the sampling procedures from the standpoint of measuring uniformity, i.e., to construct a measure built upon equally-likely selection of each parcel from an assessment roll.

In instances where CAMA model estimates were used in lieu of regular appraisals (residential property only), the COD calculation procedure was modified as follows: (1) a residential COD was computed for the modeled residential parcels, according to the formula in equation (1) above; (2) a non-residential COD was computed for the remaining parcels using the formula given in equation (2) above; and (3) to compute an all-property weighted COD, these two COD estimates were combined through weighting them according to relative parcel numbers.

## II. Computing the Price-Related Differential

The price-related differential (PRD) is used to determine if there is a price-related bias in a municipality's assessing practices. It compares the simple mean of the assessment ratios to the price-weighted mean ratio. If no bias exists, the two figures will be virtually equal and the PRD would be close to one (1.0), indicating assessment neutrality. If a municipality tends to over-assess higher valued properties, the price-weighted mean will be higher than the simple mean and an index of less than 1.0 will result (indicating progressivity). The opposite occurs

when higher-valued properties are consistently under-assessed. In this case, the price-weighted mean will be lower than the simple mean and the result will be an index which is greater than 1.0, indicating regressivity.

### Example of Price-Related Differential Values

	<b>Regressive Greater than 1.03</b>	<b>Neutral 0.98 to 1.03</b>	<b>Progressive Less than 0.98</b>
<b>Ratios:</b>			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
<b>Price-Related Differential (a / b)</b>	1.21	1.03	0.82

The formula for the price-related differential uses the same weighting process previously described in relation to the coefficient of dispersion:

$$(3) \text{ IR} = \frac{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( R_{ij} \cdot \frac{w_j}{w} \right)}{N}}{\frac{\sum_{i=1}^i \sum_{j=1}^j \left( ASV_{ij} \cdot \frac{w_j}{w} \right)}{\sum_{i=1}^i \sum_{j=1}^j \left( APV_{ij} \cdot \frac{w_j}{w} \right)}} = \frac{\text{Simple Mean}}{\text{Weighted Mean}}$$

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w<sub>j</sub> = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$  = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);

- $R_{ij}$  = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);
- $ASV_{ij}$  = assessed value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and
- $EMV_{ij}$  = estimated market value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum.



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# Appendix B – 2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

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**New York State Board Of Real Property Tax Services  
2019 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
010100	Albany										
	C	2016	All Property	Review of Reassessment			97.00	97.00			
	C	2016	Residential	Review of Reassessment					90.90		
010300	Cohoes										
	C	2016	All Property	Sales/Appraisals	22.13	1.10	50.00	50.00			
	C	2018	Residential	Sales Only	23.50	1.09			52.54		
011800	Watervliet										
	C	2016	All Property	Review of Reassessment			93.00	93.00			
	C	2016	Residential	Review of Reassessment					89.15		
012000	Berne										
	A	2016	All Property	Sales/Appraisals	20.53	1.10	59.00	59.00			
	A	2018	Residential	Sales Only	20.11	1.07			56.52		
012200	Bethlehem										
	C	2017	All Property	Sales/Appraisals	6.93	1.01	95.00	95.00			
	C	2018	Residential	Sales Only	6.31	1.00			92.50		
012400	Coeymans										
	B	2016	All Property	Sales/Appraisals	10.88	1.01	95.00	95.00		2020	
	B	2018	Residential	Sales Only	10.95	1.00			90.73	2020	
012600	Colonie										
	C	2016	All Property	Sales/Appraisals	15.86	0.94	62.50	62.50			
	C	2018	Residential	Sales Only	13.50	1.00			54.06		
012800	Green Island										
	C	2014	All Property	Review of Reassessment			96.00	96.00			
	C	2014	Residential	Review of Reassessment					91.53		
013000	Guilderland										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
013200	Knox										
	A	2016	All Property	Sales/Appraisals	15.47	1.03	56.00	56.00			
	A	2018	Residential	Sales Only	15.24	1.03			52.94		

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**County of Albany**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
013400	New Scotland										
	B	2015	All Property	Sales/Appraisals	14.36	1.06	92.00	92.00			
	B	2018	Residential	Sales Only	13.93	1.03			87.71		
013600	Rensselaerville										
	A	2016	All Property	Sales/Appraisals	29.11	1.03	57.00	57.00			
	A	2018	Residential	Sales Only	27.97	1.14			55.24		
013800	Westerlo										
	A	2016	All Property	Sales/Appraisals	28.87	0.82	0.93	0.93			
	A	2018	Residential	Sales Only	18.82	1.06			0.79		

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**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2017	All Property	Sales/Appraisals	19.55	1.12	84.00	84.00			
	B	2018	Residential	Sales Only	17.96	1.07			90.14		
022200	Allen										
	A	2016	All Property	Review of Reassessment			91.00	91.00			
	A	2016	Residential	Review of Reassessment					81.20		
022400	Alma										
	A	2017	All Property	CAMA/Appraisals	17.28	1.09	90.00	90.00			
	A	2018	Residential	CAMA	20.68	1.05			84.89		
022600	Almond										
	A	2017	All Property	Review of Reassessment			96.00	96.00			
	A	2017	Residential	Review of Reassessment					88.22		
022800	Amity										
	A	2017	All Property	Sales/Appraisals	18.39	1.03	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	18.12	1.01			85.12		
023000	Andover										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					91.82		
023200	Angelica										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2018	Residential	Review of Reassessment					99.34	2021	yes
023400	Belfast										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					88.61		
023600	Birdsall										
	A	2017	All Property	Sales/Appraisals	16.60	1.06	90.00	90.00			
	A	2017	Residential	Sales/Appraisals	17.57	1.08			81.81		
023800	Bolivar										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					97.41		

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**County of Allegany**

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024000	Burns										
	A	2017	All Property	CAMA/Appraisals	12.94	1.02	93.00	93.00			
	A	2018	Residential	CAMA	15.27	1.02			87.21		
024200	Caneadea										
	A	2017	All Property	Sales/Appraisals	21.87	1.09	85.00	85.00		2020	yes
	A	2018	Residential	Sales Only	18.11	1.07			83.04	2020	yes
024400	Centerville										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					98.25		
024600	Clarksville										
	A	2017	All Property	Sales/Appraisals	18.19	1.14	75.00	75.00			
	A	2017	Residential	Sales/Appraisals	16.60	1.08			77.43		
024800	Cuba										
	A	2017	All Property	Sales/Appraisals	23.21	1.12	86.85	86.85			
	A	2018	Residential	Sales Only	22.88	1.12			85.28		
025000	Friendship										
	A	2016	All Property	CAMA/Appraisals	18.65	1.06	87.00	87.00			
	A	2018	Residential	CAMA	18.49	1.02			84.81		
025200	Genesee										
	A	2017	All Property	Sales/Appraisals	46.40	1.22	80.00	80.00			
	A	2018	Residential	Sales Only	21.65	1.11			82.19		
025400	Granger										
	A	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					85.43		
025600	Grove										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
025800	Hume										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					92.56		

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**County of Allegany**

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026000	Independence										
	A	2015	All Property	CAMA/Appraisals	19.28	1.09	95.00	95.00			
	A	2018	Residential	CAMA	21.37	1.07			85.25		
026200	New Hudson										
	A	2017	All Property	Sales/Appraisals	18.56	1.05	85.00	85.00			
	A	2017	Residential	Sales/Appraisals	13.48	1.03			80.18		
026400	Rushford										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
026600	Scio										
	A	2017	All Property	CAMA/Appraisals	22.11	0.98	95.00	95.00			
	A	2018	Residential	CAMA	18.45	1.05			92.81		
026800	Ward										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
027000	Wellsville										
	B	2018	All Property	Sales/Appraisals	15.73	1.05	89.00	89.00			
	B	2018	Residential	Sales Only	15.73	1.05			94.32		
027200	West Almond										
	A	2017	All Property	Review of Reassessment			98.00	98.00			
	A	2017	Residential	Review of Reassessment					95.81		
027400	Willing										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					99.32		
027600	Wirt										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	A	2018	Residential	Review of Reassessment					92.79	2021	yes

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**County of Broome**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
030200	Binghamton										
	C	2016	All Property	Sales/Appraisals	21.31	1.02	79.00	79.00			
	C	2018	Residential	Sales Only	21.32	1.07			73.66		
032000	Barker										
	A	2015	All Property	Sales/Appraisals	15.13	1.05	100.00	100.00			
	A	2018	Residential	Sales Only	17.83	1.08			98.11		
032200	Binghamton										
	B	2016	All Property	Sales/Appraisals	62.52	1.45	68.40	68.40			
	B	2018	Residential	Sales Only	25.30	1.12			65.71		
032400	Chenango										
	B	2016	All Property	Sales/Appraisals	20.35	1.02	67.00	67.00			
	B	2018	Residential	Sales Only	18.78	1.03			62.40		
032600	Colesville										
	A	2015	All Property	Sales/Appraisals	61.56	1.45	7.55	7.55			
	A	2018	Residential	Sales Only	34.91	1.20			7.54		
032800	Conklin										
	B	2016	All Property	Sales/Appraisals	31.35	1.11	63.50	63.50			
	B	2018	Residential	Sales Only	33.32	1.16			59.37		
033000	Dickinson										
	C	2016	All Property	Sales/Appraisals	20.98	1.06	71.47	71.47			
	C	2018	Residential	Sales Only	21.12	1.08			68.88		
033200	Fenton										
	B	2017	All Property	Sales/Appraisals	14.77	1.04	67.00	67.00			
	B	2018	Residential	Sales Only	14.21	1.05			63.54		
033400	Kirkwood										
	B	2016	All Property	Sales/Appraisals	21.94	1.12	71.00	71.00			
	B	2018	Residential	Sales Only	19.47	1.07			69.76		
033600	Lisle										
	A	2016	All Property	Sales/Appraisals	16.94	1.05	98.30	98.30			
	A	2018	Residential	Sales Only	10.94	1.00			90.03		

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**County of Broome**

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033800	Maine										
	B	2016	All Property	Sales/Appraisals	31.81	1.15	61.00	61.00			
	B	2018	Residential	Sales Only	33.14	1.16			59.30		
034000	Nanticoke										
	A	2015	All Property	Sales/Appraisals	39.91	0.99	56.70	56.70			
	A	2015	Residential	Sales/Appraisals	27.08	1.10			57.79		
034200	Sanford										
	A	2015	All Property	Sales/Appraisals	32.95	1.08	56.50	56.50			
	A	2015	Residential	Sales/Appraisals	25.92	1.08			57.59		
034400	Triangle										
	A	2014	All Property	Review of Reassessment			100.00	100.00			
	A	2014	Residential	Review of Reassessment					97.23		
034600	Union										
	C	2017	All Property	Sales/Appraisals	21.42	1.07	4.25	4.25			
	C	2018	Residential	Sales Only	20.92	1.07			4.09		
034800	Vestal										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
035000	Windsor										
	A	2015	All Property	Sales/Appraisals	36.98	0.91	67.60	67.60			
	A	2018	Residential	Sales Only	29.58	1.15			66.38		

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean										
	C	2016	All Property	Sales/Appraisals	23.52	1.13	94.00	94.00			
	C	2018	Residential	Sales Only	24.01	1.10			98.02		
041600	Salamanca										
	C	2016	All Property	CAMA/Appraisals	17.74	1.02	15.75	15.75			
	C	2018	Residential	CAMA	17.88	1.01			18.41		
042000	Allegany										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.04		
042200	Ashford										
	A	2016	All Property	CAMA/Appraisals	25.38	0.99	50.00	50.00			
	A	2018	Residential	CAMA	13.62	1.01			55.40		
042400	Carrollton										
	A	2016	All Property	CAMA/Appraisals	21.89	1.08	81.00	81.00			
	A	2018	Residential	CAMA	16.36	1.05			77.83		
042600	Coldspring										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
042800	Conewango										
	A	2016	All Property	CAMA/Appraisals	17.69	0.97	55.00	55.00			
	A	2018	Residential	CAMA	19.16	1.02			58.36		
043000	Dayton										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
043200	East Otto										
	A	2016	All Property	Review of Reassessment			98.00	98.00			
	A	2016	Residential	Review of Reassessment					94.26		
043600	Ellicottville										
	A	2015	All Property	Review of Reassessment			97.50	97.50			
	A	2015	Residential	Review of Reassessment					93.29		

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.87		
044000	Franklinville										
	A	2014	All Property	Sales/Appraisals	25.48	1.03	61.00	61.00			
	A	2018	Residential	Sales Only	16.61	1.06			67.54		
044200	Freedom										
	A	2015	All Property	Sales/Appraisals	18.45	1.11	100.00	100.00			
	A	2018	Residential	Sales Only	15.69	1.06			103.92		
044400	Great Valley										
	A	2014	All Property	Sales/Appraisals	18.37	1.02	96.00	96.00			
	A	2018	Residential	Sales Only	15.52	1.06			101.57		
044600	Hinsdale										
	A	2016	All Property	CAMA/Appraisals	21.85	1.28	91.00	91.00			
	A	2018	Residential	CAMA	20.45	1.03			94.17		
044800	Humphrey										
	A	2016	All Property	CAMA/Appraisals	18.51	1.02	86.00	86.00			
	A	2018	Residential	CAMA	18.39	0.98			90.92		
045000	Ischua										
	A	2016	All Property	CAMA/Appraisals	21.85	1.28	91.00	91.00			
	A	2018	Residential	CAMA	20.45	1.03			94.17		
045200	Leon										
	A	2014	All Property	Sales/Appraisals	17.40	1.04	91.00	91.00			
	A	2014	Residential	Sales/Appraisals	10.50	1.03			96.04		
045400	Little Valley										
	A	2016	All Property	CAMA/Appraisals	17.47	1.08	64.00	64.00			
	A	2018	Residential	CAMA	14.30	1.03			65.60		
045600	Lyndon										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					98.26		

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**County of Cattaraugus**

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045800	Machias										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					91.94		
046000	Mansfield										
	A	2015	All Property	Review of Reassessment			95.40	95.40		2020	
	A	2015	Residential	Review of Reassessment					90.58	2020	
046200	Napoli										
	A	2015	All Property	Review of Reassessment			90.00	90.00			
	A	2015	Residential	Review of Reassessment					87.83		
046400	New Albion										
	A	2016	All Property	CAMA/Appraisals	24.27	1.10	59.00	59.00			
	A	2018	Residential	CAMA	16.81	1.02			65.59		
046600	Olean										
	A	2016	All Property	CAMA/Appraisals	18.55	1.00	72.00	72.00			
	A	2018	Residential	CAMA	18.46	0.99			72.03		
046800	Otto										
	A	2016	All Property	CAMA/Appraisals	14.61	1.01	96.00	96.00		2020	
	A	2018	Residential	CAMA	15.06	1.00			96.25	2020	
047000	Perrysburg										
	A	2016	All Property	CAMA/Appraisals	22.78	1.10	70.00	70.00			
	A	2018	Residential	CAMA	17.70	1.05			76.55		
047200	Persia										
	B	2016	All Property	Sales/Appraisals	21.19	1.14	69.00	69.00			
	B	2018	Residential	Sales Only	17.55	1.06			70.94		
047400	Portville										
	B	2014	All Property	Sales/Appraisals	21.59	1.11	94.00	94.00			
	B	2018	Residential	Sales Only	21.12	1.09			97.21		
047600	Randolph										
	A	2016	All Property	Sales/Appraisals	22.66	1.09	79.00	79.00			
	A	2018	Residential	Sales Only	17.08	1.06			86.34		

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**County of Cattaraugus**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
047800	Red House										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
048000	Salamanca										
	A	2016	All Property	Sales/Appraisals	16.61	1.04	87.00	87.00			
	A	2016	Residential	Sales/Appraisals	9.72	1.00			84.12		
048200	South Valley										
	A	2016	All Property	Sales/Appraisals	31.75	1.05	72.00	72.00			
	A	2016	Residential	Sales/Appraisals	24.49	1.10			68.78		
048400	Yorkshire										
	B	2016	All Property	Sales/Appraisals	11.50	1.03	14.75	14.75			
	B	2018	Residential	Sales Only	7.39	1.01			15.74		

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**County of Cayuga**

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050100	Auburn										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					96.67		
052000	Aurelius										
	A	2014	All Property	Sales/Appraisals	26.56	1.17	83.00	83.00			
	A	2018	Residential	Sales Only	17.45	1.06			89.29		
052200	Brutus										
	B	2017	All Property	Sales/Appraisals	12.82	1.03	95.00	95.00			
	B	2018	Residential	Sales Only	12.79	1.03			91.48		
052400	Cato										
	A	2014	All Property	Sales/Appraisals	18.01	1.10	92.50	92.50			
	A	2018	Residential	Sales Only	7.78	1.02			90.02		
052600	Conquest										
	A	2016	All Property	Review of Reassessment			97.00	97.00		2020	
	A	2016	Residential	Review of Reassessment					92.87	2020	
052800	Fleming										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
053000	Genoa										
	A	2015	All Property	Review of Reassessment			93.00	93.00		2020	
	A	2015	Residential	Review of Reassessment					92.89	2020	
053200	Ira										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2017	Residential	Review of Reassessment					92.39	2021	yes
053400	Ledyard										
	A	2015	All Property	Review of Reassessment			91.00	91.00		2020	
	A	2015	Residential	Review of Reassessment					89.22	2020	
053600	Locke										
	A	2014	All Property	Sales/Appraisals	16.81	1.06	96.00	96.00		2020	
	A	2018	Residential	Sales Only	17.50	1.07			94.03	2020	

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**County of Cayuga**

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053800	Mentz										
	B	2016	All Property	Review of Reassessment			97.00	97.00			
	B	2016	Residential	Review of Reassessment					91.21		
054000	Montezuma										
	A	2014	All Property	Sales/Appraisals	21.61	1.04	84.00	84.00		2020	
	A	2014	Residential	Sales/Appraisals	17.64	1.02			92.47	2020	
054200	Moravia										
	B	2014	All Property	Sales/Appraisals	22.70	1.08	83.00	83.00			
	B	2018	Residential	Sales Only	15.35	1.02			83.08		
054400	Niles										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
054600	Owasco										
	B	2017	All Property	Sales/Appraisals	16.92	1.05	75.50	75.50			
	B	2018	Residential	Sales Only	17.60	1.05			72.09		
054800	Scipio										
	A	2016	All Property	Review of Reassessment			97.00	97.00			
	A	2016	Residential	Review of Reassessment					94.23		
055000	Sempronius										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.43		
055200	Sennett										
	B	2017	All Property	Sales/Appraisals	7.70	1.03	98.00	98.00			
	B	2018	Residential	Sales Only	6.97	1.02			95.49		
055400	Springport										
	B	2014	All Property	Sales/Appraisals	17.02	1.08	76.50	76.50			
	B	2018	Residential	Sales Only	12.75	1.03			77.21		
055600	Sterling										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.14		

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**County of Cayuga**

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055800	Summerhill										
	A	2017	All Property	CAMA/Appraisals	19.04	1.04	84.00	84.00			
	A	2018	Residential	CAMA	21.89	1.08			80.59		
056000	Throop										
	B	2017	All Property	Sales/Appraisals	14.77	1.02	98.00	98.00			
	B	2018	Residential	Sales Only	10.69	1.03			93.57		
056200	Venice										
	A	2016	All Property	Review of Reassessment			96.00	96.00			
	A	2016	Residential	Review of Reassessment					93.42		
056400	Victory										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Chautauqua**

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060300	Dunkirk										
	C	2014	All Property	Sales/Appraisals	28.07	1.14	75.00	75.00			
	C	2018	Residential	Sales Only	27.24	1.13			77.71		
060800	Jamestown										
	C	2018	All Property	Review of Reassessment			98.60	98.60		2020	
	C	2018	Residential	Review of Reassessment					93.29	2020	
062000	Arkwright										
	A	2014	All Property	CAMA/Appraisals	20.19	1.00	48.00	48.00			
	A	2018	Residential	CAMA	22.34	1.08			50.64		
062200	Busti										
	B	2018	All Property	Review of Reassessment			98.60	98.60		2020	
	B	2018	Residential	Review of Reassessment					93.29	2020	
062400	Carroll										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2021	
	B	2015	Residential	Review of Reassessment					98.47	2021	
062600	Charlotte										
	A	2015	All Property	CAMA/Appraisals	24.07	1.20	95.30	95.30			
	A	2018	Residential	CAMA	17.89	1.04			100.27		
062800	Chautauqua										
	A	2015	All Property	Review of Reassessment			98.35	98.35		2020	
	A	2015	Residential	Review of Reassessment					95.25	2020	
063000	Cherry Creek										
	A	2015	All Property	CAMA/Appraisals	17.29	1.10	90.60	90.60			
	A	2018	Residential	CAMA	22.11	1.03			92.54		
063200	Clymer										
	A	2017	All Property	CAMA/Appraisals	21.57	0.98	95.00	95.00		2020	
	A	2018	Residential	CAMA	19.26	1.09			94.10	2020	
063400	Dunkirk										
	B	2014	All Property	Sales/Appraisals	26.08	1.08	65.50	65.50			
	B	2014	Residential	Sales/Appraisals	20.88	1.07			60.19		

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**County of Chautauqua**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2014	All Property	Sales/Appraisals	23.90	0.91	90.00	90.00			
	A	2018	Residential	Sales Only	18.08	1.00			90.96		
063800	Ellicott										
	B	2016	All Property	Sales/Appraisals	15.79	1.10	80.70	80.70		2020	
	B	2018	Residential	Sales Only	14.40	1.04			87.70	2020	
064000	Ellington										
	A	2016	All Property	CAMA/Appraisals	20.34	1.09	85.00	85.00		2020	
	A	2018	Residential	CAMA	14.02	1.03			88.24	2020	
064200	French Creek										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					101.60	2020	yes
064400	Gerry										
	A	2015	All Property	CAMA/Appraisals	15.14	1.04	88.50	88.50			
	A	2018	Residential	CAMA	14.19	1.01			87.62		
064600	Hanover										
	B	2017	All Property	Sales/Appraisals	25.00	1.10	86.00	86.00			
	B	2018	Residential	Sales Only	26.28	1.11			86.66		
064800	Harmony										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					98.02	2022	yes
065000	Kiantone										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					98.02	2022	yes
065200	Mina										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					101.60	2020	yes
065400	North Harmony										
	A	2017	All Property	CAMA/Appraisals	21.05	0.97	93.75	93.75			
	A	2018	Residential	CAMA	21.87	0.97			90.82		

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**County of Chautauqua**

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065600	Poland										
	A	2016	All Property	CAMA/Appraisals	16.09	1.08	81.00	81.00		2020	
	A	2018	Residential	CAMA	14.25	1.04			85.06	2020	
065800	Pomfret										
	B	2014	All Property	Sales/Appraisals	20.48	1.12	17.00	17.00			
	B	2018	Residential	Sales Only	21.27	1.04			18.76		
066000	Portland										
	B	2014	All Property	Sales/Appraisals	31.98	1.09	55.00	55.00			
	B	2018	Residential	Sales Only	22.11	1.10			57.99		
066200	Ripley										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.68		
066400	Sheridan										
	A	2014	All Property	CAMA/Appraisals	33.99	0.99	59.00	59.00			
	A	2018	Residential	CAMA	13.23	1.02			66.50		
066600	Sherman										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2016	Residential	Review of Reassessment					101.60	2020	yes
066800	Stockton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
067000	Villanova										
	A	2014	All Property	Sales/Appraisals	27.34	0.93	52.50	52.50			
	A	2014	Residential	Sales/Appraisals	13.71	1.06			57.18		
067200	Westfield										
	B	2014	All Property	Sales/Appraisals	36.08	1.07	76.00	76.00			
	B	2018	Residential	Sales Only	20.79	1.06			88.44		

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**County of Chemung**

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070400	Elmira										
	C	2017	All Property	Sales/Appraisals	33.61	1.13	83.00	83.00			
	C	2018	Residential	Sales Only	34.39	1.17			82.07		
072000	Ashland										
	B	2017	All Property	Sales/Appraisals	77.74	1.70	1.50	1.50			
	B	2017	Residential	Sales/Appraisals	32.24	1.19			1.52		
072200	Baldwin										
	A	2017	All Property	Sales/Appraisals	26.16	1.02	1.50	1.50			
	A	2017	Residential	Sales/Appraisals	23.91	1.10			1.56		
072400	Big Flats										
	B	2015	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2015	Residential	Review of Reassessment					93.96	2020	
072600	Catlin										
	A	2017	All Property	Review of Reassessment			99.00	99.00		2021	yes
	A	2017	Residential	Review of Reassessment					94.71	2021	yes
072800	Chemung										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
073000	Elmira										
	B	2016	All Property	Sales/Appraisals	12.69	1.09	97.00	97.00			
	B	2018	Residential	Sales Only	12.51	1.01			93.61		
073200	Erin										
	A	2017	All Property	CAMA/Appraisals	23.03	0.95	74.00	74.00			
	A	2018	Residential	CAMA	16.62	1.02			76.00		
073400	Horseheads										
	C	2016	All Property	Sales/Appraisals	12.77	1.00	95.00	95.00		2020	
	C	2018	Residential	Sales Only	13.05	1.01			86.71	2020	
073600	Southport										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		

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**County of Chemung**

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073800	Van Etten										
	A	2015	All Property	Review of Reassessment			96.00	96.00			
	A	2015	Residential	Review of Reassessment					90.03		
074000	Veteran										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					95.59	2022	yes

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**County of Chenango**

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081100	Norwich										
	C	2017	All Property	Sales/Appraisals	28.47	1.13	65.00	65.00		2020	
	C	2018	Residential	Sales Only	28.52	1.13			63.30	2020	
082000	Afton										
	A	2016	All Property	Sales/Appraisals	45.71	1.25	72.50	72.50			
	A	2018	Residential	Sales Only	22.13	1.13			70.45		
082200	Bainbridge										
	A	2014	All Property	Sales/Appraisals	18.99	1.06	100.00	100.00			
	A	2018	Residential	Sales Only	19.98	1.07			101.65		
082400	Columbus										
	A	2015	All Property	Sales/Appraisals	23.95	0.74	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	15.67	1.06			89.70		
082600	Coventry										
	A	2017	All Property	Sales/Appraisals	16.40	1.02	100.00	100.00			
	A	2018	Residential	Sales Only	18.70	1.06			102.49		
082800	German										
	A	2016	All Property	Sales/Appraisals	18.36	1.06	45.50	45.50			
	A	2016	Residential	Sales/Appraisals	22.48	1.06			41.57		
083000	Greene										
	A	2014	All Property	Sales/Appraisals	13.20	1.02	95.00	95.00			
	A	2018	Residential	Sales Only	14.31	1.03			89.50		
083200	Guilford										
	A	2015	All Property	Sales/Appraisals	16.88	0.97	100.00	100.00			
	A	2018	Residential	Sales Only	12.13	1.05			99.45		
083400	Lincklaen										
	A	2015	All Property	Sales/Appraisals	39.19	1.17	54.00	54.00			
	A	2015	Residential	Sales/Appraisals	43.33	1.28			53.00		
083600	Mc Donough										
	A	2016	All Property	Sales/Appraisals	24.32	1.02	73.76	73.76			
	A	2016	Residential	Sales/Appraisals	18.63	1.02			71.64		

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**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
083800	New Berlin										
	A	2015	All Property	Sales/Appraisals	22.84	1.13	99.00	99.00			
	A	2018	Residential	Sales Only	10.38	1.03			96.48		
084000	North Norwich										
	A	2016	All Property	Sales/Appraisals	19.37	0.99	60.00	60.00			
	A	2016	Residential	Sales/Appraisals	13.62	1.03			59.54		
084200	Norwich										
	A	2016	All Property	CAMA/Appraisals	22.84	1.03	49.00	49.00			
	A	2018	Residential	CAMA	23.45	1.03			46.25		
084400	Otselic										
	A	2015	All Property	Sales/Appraisals	50.13	1.40	37.33	37.33			
	A	2015	Residential	Sales/Appraisals	61.72	1.50			36.74		
084600	Oxford										
	A	2016	All Property	Sales/Appraisals	29.61	1.03	63.50	63.50			
	A	2018	Residential	Sales Only	28.85	1.11			62.56		
084800	Pharsalia										
	A	2015	All Property	Sales/Appraisals	49.57	1.04	54.11	54.11			
	A	2015	Residential	Sales/Appraisals	35.07	1.05			55.14		
085000	Pitcher										
	A	2015	All Property	Sales/Appraisals	31.23	1.05	45.50	45.50			
	A	2015	Residential	Sales/Appraisals	29.41	1.16			48.05		
085200	Plymouth										
	A	2016	All Property	Sales/Appraisals	29.92	1.02	54.71	54.71			
	A	2016	Residential	Sales/Appraisals	26.01	1.10			55.64		
085400	Preston										
	A	2016	All Property	Sales/Appraisals	34.74	1.04	44.00	44.00			
	A	2016	Residential	Sales/Appraisals	34.33	1.08			43.90		
085600	Sherburne										
	A	2015	All Property	Sales/Appraisals	20.77	1.05	77.25	77.25			
	A	2018	Residential	Sales Only	20.75	1.07			72.47		

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**County of Chenango**

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085800	Smithville										
	A	2016	All Property	Sales/Appraisals	35.95	1.11	58.00	58.00			
	A	2016	Residential	Sales/Appraisals	28.81	1.08			59.90		
086000	Smyrna										
	A	2016	All Property	Sales/Appraisals	36.90	1.10	61.00	61.00			
	A	2016	Residential	Sales/Appraisals	17.47	1.05			63.38		

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**County of Clinton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
091300	Plattsburgh										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
092000	Altona										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
092200	Ausable										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
092400	Beekmantown										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
092600	Black Brook										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
092800	Champlain										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
093000	Chazy										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
093200	Clinton										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
093400	Dannemora										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
093600	Ellenburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Clinton**

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093800	Mooers										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
094000	Peru										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
094200	Plattsburgh										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
094400	Saranac										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
094600	Schuyler Falls										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
102000	Ancram										
	A	2016	All Property	Review of Reassessment			99.50	99.50			
	A	2016	Residential	Review of Reassessment					95.04		
102200	Austerlitz										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
102400	Canaan										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					99.18		
102600	Chatham										
	A	2014	All Property	CAMA/Appraisals	15.15	1.03	74.89	74.89			
	A	2018	Residential	CAMA	16.02	1.01			71.33		
102800	Claverack										
	B	2017	All Property	Review of Reassessment			91.00	91.00			
	B	2017	Residential	Review of Reassessment					83.91		
103000	Clermont										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
103200	Copake										
	A	2016	All Property	Review of Reassessment			101.00	101.00			
	A	2016	Residential	Review of Reassessment					99.41		
103400	Gallatin										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.05		
103600	Germantown										
	B	2017	All Property	CAMA/Appraisals	16.40	1.03	85.00	85.00			
	B	2018	Residential	CAMA	17.08	1.02			81.35		

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**County of Columbia**

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103800	Ghent										
	B	2016	All Property	CAMA/Appraisals	12.83	0.99	93.00	93.00			
	B	2018	Residential	CAMA	13.56	1.00			88.73		
104000	Greenport										
	B	2017	All Property	Review of Reassessment			94.00	94.00		2020	yes
	B	2017	Residential	Review of Reassessment					85.63	2020	yes
104200	Hillsdale										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
104400	Kinderhook										
	B	2017	All Property	Review of Reassessment			93.00	93.00		2020	
	B	2017	Residential	Review of Reassessment					88.62	2020	
104600	Livingston										
	A	2014	All Property	CAMA/Appraisals	23.81	1.11	82.00	82.00			
	A	2018	Residential	CAMA	19.88	1.05			71.35		
104800	New Lebanon										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2014	All Property	Sales/Appraisals	13.96	1.05	80.79	80.79			
	B	2014	Residential	Sales/Appraisals	14.29	1.05			76.86		
105200	Stuyvesant										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
105400	Taghkanic										
	A	2014	All Property	Sales/Appraisals	17.00	1.12	95.60	95.60		2020	
	A	2018	Residential	Sales Only	17.22	1.08			86.50	2020	

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**County of Cortland**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2015	All Property	Sales/Appraisals	17.13	1.06	89.00	89.00			
	C	2018	Residential	Sales Only	14.50	1.04			85.57		
112000	Cincinnatus										
	A	2014	All Property	CAMA/Appraisals	27.89	1.14	84.00	84.00		2020	
	A	2018	Residential	CAMA	16.82	1.03			85.50	2020	
112200	Cortlandville										
	B	2017	All Property	Sales/Appraisals	11.44	1.04	92.00	92.00			
	B	2018	Residential	Sales Only	11.24	1.04			89.20		
112400	Cuyler										
	A	2017	All Property	Sales/Appraisals	19.43	1.01	96.00	96.00			
	A	2017	Residential	Sales/Appraisals	17.53	1.08			91.67		
112600	Freetown										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
112800	Harford										
	A	2014	All Property	Sales/Appraisals	19.14	0.98	85.00	85.00		2020	
	A	2014	Residential	Sales/Appraisals	21.50	1.04			78.44	2020	
113000	Homer										
	B	2017	All Property	Sales/Appraisals	14.60	0.96	94.00	94.00			
	B	2018	Residential	Sales Only	7.71	1.01			90.61		
113200	Lapeer										
	A	2017	All Property	Sales/Appraisals	18.64	1.07	94.00	94.00			
	A	2018	Residential	Sales Only	8.42	1.01			94.97		
113400	Marathon										
	A	2017	All Property	Sales/Appraisals	18.64	1.07	94.00	94.00			
	A	2018	Residential	Sales Only	8.42	1.01			94.97		
113600	Preble										
	A	2017	All Property	CAMA/Appraisals	17.51	0.93	89.00	89.00			
	A	2018	Residential	CAMA	13.17	1.01			86.80		

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113800	Scott										
	A	2017	All Property	CAMA/Appraisals	17.51	0.93	89.00	89.00			
	A	2018	Residential	CAMA	13.17	1.01			86.80		
114000	Solon										
	A	2014	All Property	Sales/Appraisals	14.39	1.05	90.50	90.50			
	A	2014	Residential	Sales/Appraisals	17.98	1.07			85.34		
114200	Taylor										
	A	2014	All Property	Sales/Appraisals	36.40	0.95	80.00	80.00		2020	
	A	2014	Residential	Sales/Appraisals	23.98	1.08			81.29	2020	
114400	Truxton										
	A	2016	All Property	CAMA/Appraisals	19.79	1.20	93.00	93.00			
	A	2018	Residential	CAMA	14.44	1.02			91.94		
114600	Virgil										
	A	2016	All Property	Sales/Appraisals	42.33	1.14	95.00	95.00			
	A	2018	Residential	Sales Only	7.89	1.02			87.90		
114800	Willet										
	A	2014	All Property	Sales/Appraisals	21.64	0.91	87.00	87.00			
	A	2014	Residential	Sales/Appraisals	10.05	1.03			88.10		

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**County of Delaware**

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122000	Andes										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
122200	Bovina										
	A	2013	All Property	Sales/Appraisals	15.84	0.95	23.00	23.00			
	A	2013	Residential	Sales/Appraisals	16.22	0.99			22.36		
122400	Colchester										
	A	2017	All Property	Sales/Appraisals	38.32	0.96	2.99	4.00			
	A	2017	Residential	Sales/Appraisals	38.31	1.26			2.45		
122600	Davenport										
	A	2017	All Property	Sales/Appraisals	33.33	1.22	77.50	77.50			
	A	2018	Residential	Sales Only	17.78	1.04			74.64		
122800	Delhi										
	A	2014	All Property	Sales/Appraisals	22.78	0.76	61.00	61.00			
	A	2014	Residential	Sales/Appraisals	14.75	1.04			55.18		
123000	Deposit										
	A	2016	All Property	Sales/Appraisals	39.46	1.40	4.10	10.00			
	A	2016	Residential	Sales/Appraisals	37.73	1.14			4.52		
123200	Franklin										
	A	2015	All Property	Sales/Appraisals	16.92	0.99	89.00	89.00			
	A	2018	Residential	Sales Only	15.61	1.06			85.42		
123400	Hamden										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
123600	Hancock										
	A	2017	All Property	Sales/Appraisals	36.60	1.13	12.13	13.00			
	A	2017	Residential	Sales/Appraisals	39.52	1.20			13.20		
123800	Harpersfield										
	A	2017	All Property	Sales/Appraisals	29.58	1.09	27.85	27.85			
	A	2017	Residential	Sales/Appraisals	31.66	1.17			28.76		

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**County of Delaware**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
124000	Kortright										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					101.28		
124200	Masonville										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
124400	Meredith										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					101.28		
124600	Middletown										
	A	2014	All Property	Sales/Appraisals	17.72	0.84	102.00	102.00			
	A	2018	Residential	Sales Only	21.57	1.09			102.51		
124800	Roxbury										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
125000	Sidney										
	B	2015	All Property	Sales/Appraisals	21.90	1.09	81.35	81.35			
	B	2018	Residential	Sales Only	21.97	1.11			77.51		
125200	Stamford										
	A	2017	All Property	Sales/Appraisals	50.59	1.08	26.40	26.40			
	A	2017	Residential	Sales/Appraisals	39.16	1.21			25.74		
125400	Tompkins										
	A	2016	All Property	Sales/Appraisals	31.00	0.48	3.93	6.00			
	A	2016	Residential	Sales/Appraisals	31.27	1.11			2.91		
125600	Walton										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					102.94		

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**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
131300	Poughkeepsie										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
132000	Amenia										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
132200	Beekman										
	C	2018	All Property	Review of Reassessment			99.00	99.00			
	C	2018	Residential	Review of Reassessment					93.80		
132400	Clinton										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
132600	Dover										
	B	2017	All Property	Sales/Appraisals	8.39	1.00	53.00	53.00			
	B	2018	Residential	Sales Only	8.05	1.00			51.67		
132800	East Fishkill										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
133000	Fishkill										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
133200	Hyde Park										
	C	2017	All Property	Sales/Appraisals	21.93	1.08	55.00	55.00			
	C	2018	Residential	Sales Only	20.65	1.08			54.20		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
133800	Northeast										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
134000	Pawling										
	B	2017	All Property	Sales/Appraisals	15.90	1.04	49.00	49.00			
	B	2018	Residential	Sales Only	18.27	1.01			47.25		
134200	Pine Plains										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
134600	Poughkeepsie										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
134800	Red Hook										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
135000	Rhinebeck										
	B	2014	All Property	Sales/Appraisals	15.13	1.04	87.00	87.00		2020	
	B	2018	Residential	Sales Only	16.48	1.06			84.39	2020	
135200	Stanford										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Dutchess**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
135600	Wappinger										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
135800	Washington										
	A	2019	All Property	Review of Reassessment			94.02	100.00			
	A	2019	Residential	Review of Reassessment					91.48		

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**County of Erie**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2017	All Property	CAMA/Appraisals	23.48	1.10	64.00	64.00		2020	
	C	2018	Residential	CAMA	24.21	1.10			60.34	2020	
140900	Lackawanna										
	C	2017	All Property	Sales/Appraisals	24.43	1.11	75.00	75.00		2020	yes
	C	2018	Residential	Sales Only	24.68	1.08			77.12	2020	yes
141600	Tonawanda										
	C	2018	All Property	Review of Reassessment			95.00	95.00			
	C	2018	Residential	Review of Reassessment					90.96		
142000	Alden										
	B	2017	All Property	Sales/Appraisals	10.34	1.01	88.00	88.00			
	B	2018	Residential	Sales Only	10.36	1.01			83.79		
142200	Amherst										
	C	2017	All Property	Review of Reassessment			95.00	95.00			
	C	2017	Residential	Review of Reassessment					88.61		
142400	Aurora										
	B	2015	All Property	Sales/Appraisals	14.07	1.01	32.50	32.50			
	B	2018	Residential	Sales Only	13.66	1.03			31.22		
142600	Boston										
	B	2017	All Property	Sales/Appraisals	12.27	1.03	79.00	79.00			
	B	2018	Residential	Sales Only	12.07	1.02			76.25		
142800	Brant										
	A	2017	All Property	CAMA/Appraisals	16.69	1.04	76.00	76.00			
	A	2018	Residential	CAMA	16.29	1.03			77.93		
143000	Cheektowaga										
	C	2017	All Property	Review of Reassessment			85.00	85.00		2020	
	C	2017	Residential	Review of Reassessment					78.47	2020	
143200	Clarence										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					95.71		

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**County of Erie**

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143400	Colden										
	A	2015	All Property	CAMA/Appraisals	18.21	1.03	37.00	37.00			
	A	2018	Residential	CAMA	12.72	1.01			37.59		
143600	Collins										
	B	2015	All Property	Sales/Appraisals	29.94	1.36	54.00	54.00			
	B	2018	Residential	Sales Only	25.20	1.12			58.68		
143800	Concord										
	B	2015	All Property	Sales/Appraisals	15.46	1.04	40.00	40.00			
	B	2018	Residential	Sales Only	15.94	1.03			41.59		
144000	Eden										
	B	2015	All Property	Sales/Appraisals	20.19	1.05	57.00	57.00			
	B	2018	Residential	Sales Only	19.17	1.07			56.27		
144200	Elma										
	B	2015	All Property	Sales/Appraisals	11.37	1.00	4.10	4.10			
	B	2018	Residential	Sales Only	11.13	1.00			4.03		
144400	Evans										
	B	2017	All Property	Sales/Appraisals	12.76	1.03	82.00	82.00			
	B	2018	Residential	Sales Only	12.55	1.01			80.69		
144600	Grand Island										
	C	2016	All Property	Review of Reassessment			88.00	88.00		2020	yes
	C	2016	Residential	Review of Reassessment					84.11	2020	yes
144800	Hamburg										
	C	2015	All Property	Sales/Appraisals	10.73	1.01	47.00	47.00			
	C	2018	Residential	Sales Only	10.30	1.01			45.64		
145000	Holland										
	A	2017	All Property	Sales/Appraisals	16.08	1.02	80.00	80.00			
	A	2018	Residential	Sales Only	15.95	1.02			79.62		
145200	Lancaster										
	C	2017	All Property	Sales/Appraisals	13.56	1.01	77.00	77.00		2020	yes
	C	2018	Residential	Sales Only	12.87	1.00			77.16	2020	yes

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**County of Erie**

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145400	Marilla										
	B	2015	All Property	Sales/Appraisals	20.55	0.97	38.00	38.00			
	B	2018	Residential	Sales Only	14.10	1.02			38.39		
145600	Newstead										
	B	2015	All Property	Sales/Appraisals	13.80	1.06	85.00	85.00		2020	yes
	B	2018	Residential	Sales Only	13.83	1.06			82.30	2020	yes
145800	North Collins										
	A	2017	All Property	Sales/Appraisals	20.37	1.05	80.00	80.00			
	A	2018	Residential	Sales Only	17.54	1.05			84.79		
146000	Orchard Park										
	C	2015	All Property	Sales/Appraisals	10.93	0.99	48.50	48.50			
	C	2018	Residential	Sales Only	10.19	0.99			46.39		
146200	Sardinia										
	A	2015	All Property	Sales/Appraisals	26.78	1.10	51.00	51.00			
	A	2018	Residential	Sales Only	25.87	1.11			52.39		
146400	Tonawanda										
	C	2015	All Property	Sales/Appraisals	11.83	1.00	35.00	35.00			
	C	2018	Residential	Sales Only	11.11	1.02			33.35		
146600	Wales										
	A	2015	All Property	Sales/Appraisals	17.70	0.80	40.00	40.00			
	A	2018	Residential	Sales Only	15.52	1.03			38.04		
146800	West Seneca										
	C	2015	All Property	Sales/Appraisals	12.61	1.00	37.00	37.00			
	C	2018	Residential	Sales Only	12.78	1.01			35.81		

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**County of Essex**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
152200	Crown Point										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
152400	Elizabethtown										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
152600	Essex										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
152800	Jay										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153200	Lewis										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153400	Minerva										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153600	Moriah										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
153800	Newcomb										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Essex**

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154000	North Elba										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
154200	North Hudson										
	A	2019	All Property	Review of Reassessment			112.39	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
154400	St. Armand										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
154600	Schroon										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
154800	Ticonderoga										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
155000	Westport										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
155200	Willsboro										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
155400	Wilmington										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Franklin**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
162000	Tupper Lake										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					95.66		
162200	Bangor										
	A	2014	All Property	CAMA/Appraisals	20.30	1.12	93.86	100.00			
	A	2018	Residential	CAMA	21.76	1.06			97.86		
162400	Bellmont										
	A	2016	All Property	Sales/Appraisals	20.55	1.07	100.00	100.00			
	A	2018	Residential	Sales Only	15.00	1.04			103.40		
162600	Bombay										
	A	2014	All Property	Sales/Appraisals	53.13	1.31	93.73	100.00			
	A	2014	Residential	Sales/Appraisals	25.62	1.10			94.53		
162800	Brandon										
	A	2014	All Property	Sales/Appraisals	21.84	1.18	92.00	92.00			
	A	2014	Residential	Sales/Appraisals	12.99	1.01			91.83		
163000	Brighton										
	A	2017	All Property	Sales/Appraisals	28.21	1.11	74.00	74.00			
	A	2017	Residential	Sales/Appraisals	23.52	1.24			68.40		
163200	Burke										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
163400	Chateaugay										
	A	2017	All Property	Sales/Appraisals	43.94	0.86	81.00	81.00			
	A	2017	Residential	Sales/Appraisals	28.00	1.14			87.98		
163600	Constable										
	A	2014	All Property	CAMA/Appraisals	14.32	1.04	11.35	11.35			
	A	2018	Residential	CAMA	21.98	1.05			11.43		
163800	Dickinson										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Franklin**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
164000	Duane										
	A	2017	All Property	Sales/Appraisals	29.22	0.95	87.00	87.00			
	A	2017	Residential	Sales/Appraisals	24.14	1.04			86.52		
164200	Fort Covington										
	A	2017	All Property	Sales/Appraisals	22.35	0.99	90.00	90.00			
	A	2017	Residential	Sales/Appraisals	15.32	1.06			89.91		
164400	Franklin										
	A	2014	All Property	Sales/Appraisals	15.74	0.98	100.00	100.00		2020	
	A	2018	Residential	Sales Only	14.95	1.01			93.47	2020	
164600	Harrietstown										
	A	2017	All Property	CAMA/Appraisals	30.23	1.09	100.00	100.00			
	A	2018	Residential	CAMA	20.60	1.03			100.00		
164800	Malone										
	B	2014	All Property	Sales/Appraisals	23.49	1.05	82.00	82.00			
	B	2018	Residential	Sales Only	23.63	1.07			78.91		
165000	Moira										
	A	2016	All Property	CAMA/Appraisals	32.43	1.18	100.00	100.00			
	A	2018	Residential	CAMA	18.53	1.04			98.65		
165200	Santa Clara										
	A	2015	All Property	Sales/Appraisals	34.72	1.09	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	32.65	1.09			92.91		
165400	Waverly										
	A	2016	All Property	Sales/Appraisals	47.95	1.60	90.00	90.00			
	A	2016	Residential	Sales/Appraisals	32.00	1.32			92.58		
165600	Westville										
	A	2016	All Property	CAMA/Appraisals	19.91	1.10	100.00	100.00			
	A	2018	Residential	CAMA	17.96	1.04			100.05		

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**County of Fulton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
170500	Gloversville										
	C	2016	All Property	Sales/Appraisals	13.72	1.03	100.00	100.00			
	C	2018	Residential	Sales Only	13.80	1.03			98.00		
170800	Johnstown										
	C	2015	All Property	Review of Reassessment			94.00	94.00			
	C	2015	Residential	Review of Reassessment					84.10		
172000	Bleecker										
	A	2015	All Property	Sales/Appraisals	15.45	1.01	100.00	100.00		2020	
	A	2015	Residential	Sales/Appraisals	13.17	1.01			91.84	2020	
172200	Broadalbin										
	B	2015	All Property	Sales/Appraisals	17.44	1.06	83.05	83.05			
	B	2018	Residential	Sales Only	18.35	1.07			82.34		
172400	Caroga										
	A	2015	All Property	Sales/Appraisals	35.55	1.19	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	23.62	1.10			58.55		
172600	Ephratah										
	A	2015	All Property	Sales/Appraisals	26.48	0.99	69.00	69.00			
	A	2015	Residential	Sales/Appraisals	18.94	1.05			69.87		
172800	Johnstown										
	B	2016	All Property	Sales/Appraisals	25.76	1.08	66.00	66.00			
	B	2018	Residential	Sales Only	25.21	1.10			60.75		
173000	Mayfield										
	B	2016	All Property	CAMA/Appraisals	14.57	1.02	66.00	66.00			
	B	2018	Residential	CAMA	14.97	1.02			62.25		
173200	Northampton										
	B	2016	All Property	CAMA/Appraisals	17.50	1.04	65.00	65.00			
	B	2018	Residential	CAMA	18.27	1.04			60.22		
173400	Oppenheim										
	A	2016	All Property	Sales/Appraisals	45.51	1.33	51.42	51.42			
	A	2016	Residential	Sales/Appraisals	25.29	1.15			51.44		

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**County of Fulton**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
173600	Perth										
	B	2015	All Property	Sales/Appraisals	21.72	1.11	50.47	50.47			
	B	2015	Residential	Sales/Appraisals	21.11	1.08			49.07		
173800	Stratford										
	A	2016	All Property	CAMA/Appraisals	17.51	0.95	97.00	97.00			
	A	2018	Residential	CAMA	17.59	1.00			97.82		

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**County of Genesee**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
180200	Batavia										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
182000	Alabama										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
182400	Batavia										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
182600	Bergen										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
182800	Bethany										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.12	2020	yes
183000	Byron										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					94.00	2020	yes
183200	Darien										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.12	2020	yes
183400	Elba										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
183600	Le Roy										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Genesee**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
183800	Oakfield										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					94.00	2020	yes
184000	Pavilion										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
184200	Pembroke										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	B	2017	Residential	Review of Reassessment					91.12	2020	yes
184400	Stafford										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Greene**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
192000	Ashland										
	A	2015	All Property	Sales/Appraisals	19.80	1.00	74.00	74.00			
	A	2018	Residential	Sales Only	19.14	1.06			71.27		
192200	Athens										
	B	2018	All Property	Review of Reassessment			97.00	97.00		2020	yes
	B	2018	Residential	Review of Reassessment					91.03	2020	yes
192400	Cairo										
	B	2015	All Property	Sales/Appraisals	6.56	1.02	68.00	68.00			
	B	2018	Residential	Sales Only	5.52	1.01			66.18		
192600	Catskill										
	B	2015	All Property	Sales/Appraisals	22.19	1.02	56.50	56.50			
	B	2018	Residential	Sales Only	23.18	1.09			52.29		
192800	Coxsackie										
	B	2015	All Property	Sales/Appraisals	19.93	1.06	69.00	69.00			
	B	2018	Residential	Sales Only	19.71	1.05			66.16		
193000	Durham										
	A	2015	All Property	Sales/Appraisals	25.02	1.08	74.00	74.00			
	A	2018	Residential	Sales Only	28.71	1.15			70.63		
193200	Greenville										
	A	2015	All Property	Sales/Appraisals	25.94	1.11	78.25	78.25			
	A	2018	Residential	Sales Only	26.47	1.12			73.98		
193400	Halcott										
	A	2014	All Property	CAMA/Appraisals	14.61	1.03	108.00	108.00			
	A	2018	Residential	CAMA	20.69	1.06			106.33		
193600	Hunter										
	A	2015	All Property	Sales/Appraisals	31.71	1.14	54.00	54.00			
	A	2018	Residential	Sales Only	33.24	1.21			50.16		
193800	Jewett										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Greene**

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194000	Lexington										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
194200	New Baltimore										
	A	2015	All Property	Sales/Appraisals	19.93	1.06	69.00	69.00			
	A	2018	Residential	Sales Only	19.71	1.05			66.16		
194400	Prattsville										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
194600	Windham										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Hamilton**

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202000	Arietta										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					99.00		
202200	Benson										
	A	2013	All Property	Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018	Residential	Sales Only	19.84	1.07			80.02		
202400	Hope										
	A	2013	All Property	Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018	Residential	Sales Only	19.84	1.07			80.02		
202600	Indian Lake										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					102.84		
202800	Inlet										
	A	2015	All Property	Sales/Appraisals	9.44	1.01	100.00	100.00			
	A	2018	Residential	Sales Only	7.89	1.01			101.93		
203000	Lake Pleasant										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.39		
203200	Long Lake										
	A	2017	All Property	Sales/Appraisals	11.82	1.02	100.00	100.00			
	A	2018	Residential	Sales Only	12.07	1.02			100.99		
203400	Morehouse										
	A	2017	All Property	Sales/Appraisals	13.70	1.03	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.76	1.06			99.49		
203600	Wells										
	A	2013	All Property	Sales/Appraisals	25.50	1.12	93.00	93.00			
	A	2018	Residential	Sales Only	19.84	1.07			80.02		

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**County of Herkimer**

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210900	Little Falls										
	C	2014	All Property	Sales/Appraisals	25.91	1.06	19.00	19.00			
	C	2014	Residential	Sales/Appraisals	26.52	1.11			18.31		
212000	Columbia										
	A	2014	All Property	Sales/Appraisals	33.05	0.76	90.00	90.00			
	A	2018	Residential	Sales Only	22.45	1.08			80.64		
212200	Danube										
	A	2014	All Property	Sales/Appraisals	15.02	1.10	78.00	78.00			
	A	2014	Residential	Sales/Appraisals	14.88	1.01			84.93		
212400	Fairfield										
	A	2017	All Property	Sales/Appraisals	15.06	1.17	76.00	76.00			
	A	2017	Residential	Sales/Appraisals	18.08	1.04			76.95		
212600	Frankfort										
	B	2015	All Property	Sales/Appraisals	25.77	1.12	68.00	68.00			
	B	2018	Residential	Sales Only	26.16	1.12			66.26		
212800	German Flatts										
	B	2015	All Property	Sales/Appraisals	43.56	1.26	77.50	77.50			
	B	2018	Residential	Sales Only	46.29	1.28			73.88		
213000	Herkimer										
	B	2014	All Property	Sales/Appraisals	24.14	1.07	90.50	90.50			
	B	2018	Residential	Sales Only	26.74	1.10			87.46		
213200	Litchfield										
	A	2014	All Property	Sales/Appraisals	33.05	0.76	90.00	90.00			
	A	2018	Residential	Sales Only	22.45	1.08			80.64		
213400	Little Falls										
	A	2017	All Property	Sales/Appraisals	18.62	1.01	72.00	72.00			
	A	2017	Residential	Sales/Appraisals	13.35	1.04			72.12		
213600	Manheim										
	B	2014	All Property	Sales/Appraisals	20.12	0.84	67.00	67.00			
	B	2014	Residential	Sales/Appraisals	19.02	1.04			58.80		

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**County of Herkimer**

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213800	Newport										
	A	2015	All Property	CAMA/Appraisals	15.57	1.00	100.50	100.50			
	A	2018	Residential	CAMA	14.35	1.01			100.63		
214000	Norway										
	A	2016	All Property	Sales/Appraisals	24.47	1.25	68.20	68.20			
	A	2016	Residential	Sales/Appraisals	25.59	1.13			71.97		
214200	Ohio										
	A	2015	All Property	CAMA/Appraisals	16.07	1.13	96.50	96.50			
	A	2018	Residential	CAMA	26.43	1.09			90.24		
214400	Russia										
	A	2017	All Property	Sales/Appraisals	11.87	1.07	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	11.51	1.02			95.25		
214600	Salisbury										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.79		
214800	Schuyler										
	A	2017	All Property	Sales/Appraisals	21.71	1.04	83.00	83.00			
	A	2017	Residential	Sales/Appraisals	22.86	1.11			77.89		
215000	Stark										
	A	2017	All Property	Sales/Appraisals	45.06	1.21	55.70	55.70			
	A	2017	Residential	Sales/Appraisals	22.79	1.08			59.37		
215200	Warren										
	A	2017	All Property	Sales/Appraisals	22.59	0.94	65.00	65.00			
	A	2017	Residential	Sales/Appraisals	21.18	1.03			64.95		
215400	Webb										
	A	2015	All Property	Sales/Appraisals	13.58	1.05	95.00	95.00			
	A	2018	Residential	Sales Only	16.10	1.02			94.54		
215600	Winfield										
	A	2014	All Property	Sales/Appraisals	33.05	0.76	90.00	90.00			
	A	2018	Residential	Sales Only	22.45	1.08			80.64		

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221800	Watertown										
	C	2014	All Property	Sales/Appraisals	18.66	1.05	92.00	92.00			
	C	2018	Residential	Sales Only	18.36	1.04			89.29		
222000	Adams										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					101.29		
222200	Alexandria										
	A	2014	All Property	CAMA/Appraisals	26.46	0.97	96.00	96.00			
	A	2018	Residential	CAMA	26.82	0.96			93.21		
222400	Antwerp										
	A	2014	All Property	CAMA/Appraisals	44.67	0.98	92.00	92.00			
	A	2018	Residential	CAMA	22.53	1.07			105.60		
222600	Brownville										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					99.52		
222800	Cape Vincent										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					103.56		
223000	Champion										
	B	2014	All Property	Review of Reassessment			100.00	100.00			
	B	2014	Residential	Review of Reassessment					102.40		
223200	Clayton										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.56		
223400	Ellisburg										
	A	2015	All Property	Sales/Appraisals	29.39	0.92	100.00	100.00			
	A	2018	Residential	Sales Only	21.87	1.08			95.62		
223600	Henderson										
	A	2017	All Property	Sales/Appraisals	14.94	1.05	100.00	100.00			
	A	2018	Residential	Sales Only	15.36	1.04			97.24		

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223800	Hounsfield										
	A	2016	All Property	Sales/Appraisals	18.00	1.01	91.00	91.00		2020	
	A	2018	Residential	Sales Only	11.46	1.02			92.62	2020	
224000	Le Ray										
	B	2017	All Property	Review of Reassessment			100.00	100.00			
	B	2017	Residential	Review of Reassessment					96.99		
224200	Lorraine										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.54	2021	yes
224400	Lyme										
	A	2016	All Property	Sales/Appraisals	15.43	1.04	100.00	100.00			
	A	2018	Residential	Sales Only	18.30	1.04			100.55		
224600	Orleans										
	A	2016	All Property	Sales/Appraisals	18.49	1.09	100.00	100.00			
	A	2018	Residential	Sales Only	19.07	1.09			106.01		
224800	Pamelia										
	A	2016	All Property	Sales/Appraisals	20.63	1.03	57.00	57.00			
	A	2018	Residential	Sales Only	21.47	1.04			54.55		
225000	Philadelphia										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.48		
225200	Rodman										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.54	2021	yes
225400	Rutland										
	A	2016	All Property	Sales/Appraisals	38.37	1.03	61.00	61.00			
	A	2018	Residential	Sales Only	17.19	1.04			64.74		
225600	Theresa										
	A	2017	All Property	Sales/Appraisals	14.69	1.04	100.00	100.00			
	A	2018	Residential	Sales Only	6.01	0.99			103.20		

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225800	Watertown										
	B	2016	All Property	Sales/Appraisals	19.90	0.98	63.00	63.00			
	B	2018	Residential	Sales Only	16.61	1.03			53.83		
226000	Wilna										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					105.66		
226200	Worth										
	A	2014	All Property	Sales/Appraisals	17.18	0.98	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	12.17	1.04			92.46		

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**County of Lewis**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2014	All Property	Sales/Appraisals	39.01	0.66	57.00	57.00			
	A	2018	Residential	Sales Only	31.35	1.12			48.74		
232200	Denmark										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232400	Diana										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
232600	Greig										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					88.27		
232800	Harrisburg										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					101.28	2021	yes
233200	Lewis										
	A	2014	All Property	Sales/Appraisals	9.94	0.79	106.10	100.00			
	A	2014	Residential	Sales/Appraisals	12.47	1.02			88.72		
233400	Leyden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					94.95		
233600	Lowville										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
233800	Lyonsdale										
	A	2015	All Property	Sales/Appraisals	73.58	1.20	79.72	85.00			
	A	2015	Residential	Sales/Appraisals	21.57	1.08			70.35		
234000	Martinsburg										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					99.93		

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234200	Montague										
	A	2017	All Property	Sales/Appraisals	14.83	1.03	100.00	100.00			
	A	2018	Residential	Sales Only	9.14	1.02			99.78		
234400	New Bremen										
	A	2016	All Property	Review of Reassessment			97.00	97.00		2020	yes
	A	2016	Residential	Review of Reassessment					90.07	2020	yes
234600	Osceola										
	A	2017	All Property	Sales/Appraisals	14.83	1.03	100.00	100.00			
	A	2018	Residential	Sales Only	9.14	1.02			99.78		
234800	Pinckney										
	A	2014	All Property	Sales/Appraisals	24.84	1.06	95.00	95.00			
	A	2014	Residential	Sales/Appraisals	39.93	1.17			87.21		
235000	Turin										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
235200	Watson										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
235400	West Turin										
	A	2017	All Property	Sales/Appraisals	32.10	1.12	97.00	97.00			
	A	2018	Residential	Sales Only	18.09	1.06			95.20		

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**County of Livingston**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
242000	Avon										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					95.37		
242200	Caledonia										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.28		
242400	Conesus										
	A	2018	All Property	Review of Reassessment			95.00	95.00			
	A	2018	Residential	Review of Reassessment					91.09		
242600	Geneseo										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					97.44		
242800	Groveland										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					98.57		
243000	Leicester										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.75		
243200	Lima										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					94.74		
243400	Livonia										
	B	2018	All Property	Review of Reassessment			98.00	98.00			
	B	2018	Residential	Review of Reassessment					93.73		
243600	Mount Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.23		
243800	North Dansville										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.25		

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**County of Livingston**

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244000	Nunda										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.23		
244200	Ossian										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					103.10	2022	yes
244400	Portage										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.23		
244600	Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.25		
244800	Springwater										
	A	2017	All Property	CAMA/Appraisals	14.15	1.05	92.00	92.00			
	A	2018	Residential	CAMA	14.49	1.01			95.76		
245000	West Sparta										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					95.18		
245200	York										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					96.75		

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251200	Oneida										
	C	2014	All Property	Sales/Appraisals	7.53	0.98	97.00	97.00			
	C	2018	Residential	Sales Only	7.02	1.00			91.42		
252000	Brookfield										
	A	2017	All Property	Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
252200	Cazenovia										
	B	2017	All Property	Sales/Appraisals	8.31	1.01	99.00	99.00			
	B	2018	Residential	Sales Only	7.92	1.01			95.77		
252400	De Ruyter										
	A	2017	All Property	Sales/Appraisals	13.76	1.03	84.00	84.00			
	A	2018	Residential	Sales Only	14.68	1.04			80.57		
252600	Eaton										
	B	2017	All Property	Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	B	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
252800	Fenner										
	A	2017	All Property	Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
253000	Georgetown										
	A	2017	All Property	Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	A	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
253200	Hamilton										
	B	2015	All Property	Sales/Appraisals	13.26	1.01	91.50	91.50			
	B	2018	Residential	Sales Only	13.19	1.03			85.46		
253400	Lebanon										
	A	2017	All Property	Sales/Appraisals	26.22	1.10	86.00	86.00		2020	
	A	2018	Residential	Sales Only	9.21	1.02			86.86	2020	
253600	Lenox										
	B	2015	All Property	Sales/Appraisals	13.10	1.02	96.00	99.00			
	B	2018	Residential	Sales Only	12.89	1.03			91.55		

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253800	Lincoln										
	A	2015	All Property	Sales/Appraisals	13.10	1.02	96.00	99.00			
	A	2018	Residential	Sales Only	12.89	1.03			91.55		
254000	Madison										
	A	2015	All Property	Sales/Appraisals	22.68	1.04	74.50	74.50			
	A	2018	Residential	Sales Only	18.97	1.06			71.61		
254200	Nelson										
	A	2017	All Property	Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
254400	Smithfield										
	A	2017	All Property	Sales/Appraisals	21.40	0.97	94.00	97.00			
	A	2018	Residential	Sales Only	17.80	1.06			89.72		
254600	Stockbridge										
	A	2015	All Property	Sales/Appraisals	13.10	1.02	96.00	99.00			
	A	2018	Residential	Sales Only	12.89	1.03			91.55		
254800	Sullivan										
	B	2016	All Property	Sales/Appraisals	11.63	1.04	92.00	96.00			
	B	2018	Residential	Sales Only	11.37	1.03			88.25		

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261400	Rochester										
	C	2016	All Property	Review of Reassessment			93.00	93.00		2020	yes
	C	2016	Residential	Review of Reassessment					84.41	2020	yes
262000	Brighton										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					98.43		
262200	Chili										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
262400	Clarkson										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2019	Residential	Review of Reassessment					100.00	2022	yes
262600	Gates										
	C	2018	All Property	Review of Reassessment			96.00	96.00		2020	
	C	2018	Residential	Review of Reassessment					88.86	2020	
262800	Greece										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
263000	Hamlin										
	B	2016	All Property	Sales/Appraisals	9.81	1.04	93.00	93.00			
	B	2018	Residential	Sales Only	8.66	1.00			92.93		
263200	Henrietta										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
263400	Irondequoit										
	C	2018	All Property	Review of Reassessment			97.00	97.00		2021	yes
	C	2018	Residential	Review of Reassessment					92.67	2021	yes
263600	Mendon										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2021	yes
	B	2017	Residential	Review of Reassessment					93.25	2021	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	C	2018	Residential	Review of Reassessment					97.01	2022	yes
264000	Parma										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
264200	Penfield										
	C	2014	All Property	Review of Reassessment			90.00	90.00		2020	
	C	2014	Residential	Review of Reassessment					84.87	2020	
264400	Perinton										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
264600	Pittsford										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					96.46		
264800	Riga										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	B	2018	Residential	Review of Reassessment					96.13	2021	yes
265000	Rush										
	B	2016	All Property	Sales/Appraisals	10.27	0.99	86.00	86.00			
	B	2018	Residential	Sales Only	5.75	1.01			87.06		
265200	Sweden										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					94.00	2020	
265400	Webster										
	C	2016	All Property	Sales/Appraisals	10.04	1.05	77.00	77.00			
	C	2018	Residential	Sales Only	9.73	0.99			79.78		
265600	Wheatland										
	B	2018	All Property	Review of Reassessment			97.00	97.00			
	B	2018	Residential	Review of Reassessment					94.34		

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265800	East Rochester										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					95.38		

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270100	Amsterdam										
	C	2015	All Property	Sales/Appraisals	27.05	1.12	66.67	66.67			
	C	2018	Residential	Sales Only	27.43	1.13			64.83		
272000	Amsterdam										
	B	2015	All Property	Sales/Appraisals	27.14	1.04	8.84	9.60			
	B	2018	Residential	Sales Only	26.21	1.09			8.42		
272200	Canajoharie										
	A	2018	All Property	Review of Reassessment			93.87	100.00		2020	
	A	2018	Residential	Review of Reassessment					92.16	2020	
272400	Charleston										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					89.82		
272600	Florida										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					99.24		
272800	Glen										
	A	2015	All Property	Sales/Appraisals	24.32	1.07	57.00	57.00			
	A	2015	Residential	Sales/Appraisals	22.08	1.07			58.77		
273000	Minden										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					98.73		
273200	Mohawk										
	B	2014	All Property	Sales/Appraisals	13.25	1.05	92.00	92.00			
	B	2018	Residential	Sales Only	13.68	1.03			89.16		
273400	Palatine										
	A	2015	All Property	Sales/Appraisals	27.23	1.14	55.00	55.00			
	A	2015	Residential	Sales/Appraisals	35.67	1.22			53.63		
273600	Root										
	A	2015	All Property	Review of Reassessment			95.00	95.00			
	A	2015	Residential	Review of Reassessment					89.82		

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<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
273800	St Johnsville										
	B	2015	All Property	Sales/Appraisals	27.22	1.13	32.00	32.00			
	B	2015	Residential	Sales/Appraisals	18.97	1.08			31.63		

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**County of Nassau**

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280000	Nassau County,	County Roll									
	C	2018	1	No Data Available			0.15	0.15		2020	
	C	2017	2	Review of Reassessment			0.80	0.80		2020	
	C	2017	3	Review of Reassessment			1.00	1.00		2020	
	C	2017	4	Review of Reassessment			0.77	0.77		2020	
280500	Glen Cove										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
280900	Long Beach										
	C	2014	All Property	Sales/Appraisals	11.35	1.02	3.53	3.53			
	C	2018	Residential	Sales Only	10.42	1.01			3.37		

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**County of Niagara**

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290900	Lockport										
	C	2014	All Property	Sales/Appraisals	21.05	1.10	81.00	81.00			
	C	2018	Residential	Sales Only	21.12	1.08			82.24		
291100	Niagara Falls										
	C	2016	All Property	Sales/Appraisals	29.88	1.19	73.00	73.00			
	C	2018	Residential	Sales Only	29.52	1.16			73.05		
291200	North Tonawanda										
	C	2016	All Property	CAMA/Appraisals	8.49	1.01	75.00	75.00			
	C	2018	Residential	CAMA	8.04	1.00			73.10		
292000	Cambria										
	B	2017	All Property	Review of Reassessment			95.00	95.00			
	B	2017	Residential	Review of Reassessment					90.35		
292200	Hartland										
	A	2014	All Property	Review of Reassessment			86.00	86.00			
	A	2014	Residential	Review of Reassessment					82.12		
292400	Lewiston										
	C	2014	All Property	Sales/Appraisals	11.93	1.02	62.00	62.00			
	C	2018	Residential	Sales Only	10.77	1.01			60.97		
292600	Lockport										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
292800	Newfane										
	B	2014	All Property	Sales/Appraisals	17.47	1.05	75.00	75.00			
	B	2018	Residential	Sales Only	17.59	1.06			73.06		
293000	Niagara										
	C	2014	All Property	Sales/Appraisals	22.56	1.12	54.00	54.00			
	C	2018	Residential	Sales Only	21.74	1.07			58.68		
293200	Pendleton										
	B	2016	All Property	Sales/Appraisals	12.35	1.00	74.00	74.00			
	B	2018	Residential	Sales Only	12.18	1.01			71.81		

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293400	Porter										
	B	2014	All Property	Sales/Appraisals	16.19	1.04	70.00	70.00			
	B	2018	Residential	Sales Only	16.11	1.04			67.46		
293600	Royalton										
	B	2014	All Property	Review of Reassessment			86.00	86.00			
	B	2014	Residential	Review of Reassessment					82.12		
293800	Somerset										
	A	2014	All Property	Sales/Appraisals	18.28	1.00	79.00	79.00			
	A	2018	Residential	Sales Only	15.21	1.04			79.94		
294000	Wheatfield										
	C	2014	All Property	Sales/Appraisals	11.27	1.02	55.00	55.00			
	C	2018	Residential	Sales Only	10.81	1.01			53.88		
294200	Wilson										
	B	2016	All Property	Sales/Appraisals	29.88	1.19	73.00	73.00			
	B	2018	Residential	Sales Only	29.52	1.16			73.05		

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301300	Rome										
	C	2017	All Property	Sales/Appraisals	23.21	1.03	66.49	66.49			
	C	2018	Residential	Sales Only	23.11	1.10			58.79		
301400	Sherrill										
	C	2017	All Property	Sales/Appraisals	13.44	1.00	66.20	66.20			
	C	2018	Residential	Sales Only	11.63	1.02			63.10		
301600	Utica										
	C	2017	All Property	Sales/Appraisals	28.02	1.11	63.03	63.03			
	C	2018	Residential	Sales Only	28.90	1.13			60.47		
302000	Annsville										
	A	2014	All Property	Sales/Appraisals	38.13	0.68	54.00	54.00			
	A	2014	Residential	Sales/Appraisals	30.51	1.13			44.21		
302200	Augusta										
	A	2017	All Property	Sales/Appraisals	23.56	0.95	58.00	58.00			
	A	2017	Residential	Sales/Appraisals	13.85	1.03			60.59		
302400	Ava										
	A	2014	All Property	Sales/Appraisals	11.01	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	10.91	1.00			96.02		
302600	Boonville										
	A	2017	All Property	CAMA/Appraisals	18.37	1.03	60.00	60.00			
	A	2018	Residential	CAMA	19.51	1.04			56.72		
302800	Bridgewater										
	A	2017	All Property	Sales/Appraisals	40.27	1.04	91.00	91.00			
	A	2017	Residential	Sales/Appraisals	33.22	1.14			92.67		
303000	Camden										
	A	2017	All Property	CAMA/Appraisals	22.95	1.06	2.25	2.25			
	A	2018	Residential	CAMA	23.47	1.07			2.17		
303200	Deerfield										
	B	2014	All Property	Sales/Appraisals	19.80	1.03	14.00	14.00			
	B	2018	Residential	Sales Only	18.01	1.05			12.65		

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303400	Florence										
	A	2017	All Property	Sales/Appraisals	46.12	1.00	16.25	16.25			
	A	2017	Residential	Sales/Appraisals	47.47	1.22			14.67		
303600	Floyd										
	B	2017	All Property	Sales/Appraisals	26.21	1.04	83.00	83.00			
	B	2018	Residential	Sales Only	23.58	1.11			80.34		
303800	Forestport										
	A	2017	All Property	Sales/Appraisals	31.86	1.14	83.00	83.00			
	A	2018	Residential	Sales Only	22.44	1.06			78.32		
304000	Kirkland										
	B	2017	All Property	Sales/Appraisals	22.43	1.04	57.00	57.00			
	B	2018	Residential	Sales Only	22.82	1.05			54.44		
304200	Lee										
	B	2017	All Property	Sales/Appraisals	28.13	0.89	3.04	3.04			
	B	2018	Residential	Sales Only	28.23	1.18			2.79		
304400	Marcy										
	B	2017	All Property	Sales/Appraisals	14.47	0.82	69.00	69.00			
	B	2018	Residential	Sales Only	12.27	1.02			59.80		
304600	Marshall										
	A	2014	All Property	CAMA/Appraisals	22.78	0.93	64.00	64.00			
	A	2018	Residential	CAMA	17.77	1.02			60.88		
304800	New Hartford										
	C	2017	All Property	Sales/Appraisals	15.86	0.93	76.30	76.30			
	C	2018	Residential	Sales Only	15.53	0.99			67.74		
305000	Paris										
	B	2014	All Property	Sales/Appraisals	17.65	1.00	87.00	87.00			
	B	2018	Residential	Sales Only	12.82	1.01			82.12		
305200	Remsen										
	A	2014	All Property	CAMA/Appraisals	27.81	0.97	50.00	50.00			
	A	2018	Residential	CAMA	22.56	1.04			50.32		

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305400	Sangerfield										
	A	2017	All Property	Sales/Appraisals	20.96	1.05	55.90	55.90			
	A	2018	Residential	Sales Only	14.24	1.04			55.22		
305600	Steuben										
	A	2015	All Property	Sales/Appraisals	14.81	0.95	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	10.52	1.00			91.26		
305800	Trenton										
	B	2017	All Property	Sales/Appraisals	24.39	1.02	62.00	62.00			
	B	2018	Residential	Sales Only	24.79	1.07			57.93		
306000	Vernon										
	B	2017	All Property	Sales/Appraisals	17.66	1.06	66.20	66.20			
	B	2018	Residential	Sales Only	18.06	1.06			63.86		
306200	Verona										
	A	2017	All Property	Sales/Appraisals	22.75	1.04	64.00	64.00			
	A	2018	Residential	Sales Only	15.13	1.03			62.16		
306400	Vienna										
	A	2017	All Property	Sales/Appraisals	25.14	1.15	55.00	55.00			
	A	2018	Residential	Sales Only	24.74	1.12			54.23		
306600	Western										
	A	2014	All Property	Sales/Appraisals	26.29	0.68	53.00	53.00			
	A	2014	Residential	Sales/Appraisals	15.03	1.07			49.14		
306800	Westmoreland										
	B	2017	All Property	Sales/Appraisals	26.46	1.11	58.50	58.50			
	B	2018	Residential	Sales Only	26.17	1.10			57.84		
307000	Whitestown										
	C	2017	All Property	Sales/Appraisals	20.11	1.11	61.00	61.00			
	C	2018	Residential	Sales Only	19.82	1.08			58.73		

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311500	Syracuse										
	C	2015	All Property	Sales/Appraisals	16.02	1.02	78.00	78.00			
	C	2018	Residential	Sales Only	16.28	1.05			72.70		
312000	Camillus										
	C	2015	All Property	CAMA/Appraisals	7.26	1.00	100.00	100.00			
	C	2018	Residential	CAMA	7.16	1.00			89.35		
312200	Cicero										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
312400	Clay										
	C	2015	All Property	Sales/Appraisals	11.76	0.98	4.00	4.00			
	C	2018	Residential	Sales Only	11.28	0.99			3.73		
312600	Dewitt										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
312800	Elbridge										
	B	2015	All Property	CAMA/Appraisals	7.26	1.00	100.00	100.00			
	B	2018	Residential	CAMA	7.16	1.00			89.35		
313000	Fabius										
	A	2015	All Property	Sales/Appraisals	11.66	1.03	94.00	94.00			
	A	2018	Residential	Sales Only	6.72	1.00			90.98		
313200	Geddes										
	C	2015	All Property	Sales/Appraisals	11.86	1.02	87.50	87.50			
	C	2018	Residential	Sales Only	12.01	1.02			83.98		
313400	LaFayette										
	B	2017	All Property	Sales/Appraisals	9.50	1.04	93.00	93.00			
	B	2018	Residential	Sales Only	9.77	1.04			88.58		
313600	Lysander										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Onondaga**

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313800	Manlius										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
314000	Marcellus										
	B	2014	All Property	Sales/Appraisals	8.31	1.02	95.00	95.00		2020	
	B	2018	Residential	Sales Only	7.51	1.03			90.51	2020	
314200	Onondaga										
	C	2014	All Property	Sales/Appraisals	5.15	1.00	94.50	94.50			
	C	2018	Residential	Sales Only	5.03	1.00			89.43		
314400	Otisco										
	A	2015	All Property	Sales/Appraisals	21.46	1.04	1.93	1.93			
	A	2015	Residential	Sales/Appraisals	18.99	1.08			1.89		
314600	Pompey										
	B	2015	All Property	Sales/Appraisals	11.66	1.03	94.00	94.00			
	B	2018	Residential	Sales Only	6.72	1.00			90.98		
314800	Salina										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
315000	Skaneateles										
	B	2015	All Property	Review of Reassessment			91.00	91.00			
	B	2015	Residential	Review of Reassessment					84.18		
315200	Spafford										
	A	2016	All Property	Sales/Appraisals	19.80	1.08	85.00	85.00			
	A	2018	Residential	Sales Only	14.92	1.04			80.94		
315400	Tully										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
315600	Van Buren										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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320200	Canandaigua										
	C	2017	All Property	Review of Reassessment			97.00	97.00		2021	yes
	C	2017	Residential	Review of Reassessment					90.91	2021	yes
320500	Geneva										
	C	2016	All Property	Review of Reassessment			93.00	93.00		2020	yes
	C	2016	Residential	Review of Reassessment					86.33	2020	yes
322000	Bristol										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2014	Residential	Review of Reassessment					94.51	2020	
322400	Canandaigua										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					97.16	2021	yes
322600	East Bloomfield										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					97.45	2021	yes
322800	Farmington										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
323000	Geneva										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
323200	Gorham										
	A	2017	All Property	Review of Reassessment			97.00	97.00		2020	yes
	A	2017	Residential	Review of Reassessment					91.87	2020	yes
323400	Hopewell										
	B	2016	All Property	Review of Reassessment			95.00	95.00		2020	yes
	B	2016	Residential	Review of Reassessment					87.54	2020	yes

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323600	Manchester										
	B	2015	All Property	Review of Reassessment			91.00	91.00		2020	yes
	B	2015	Residential	Review of Reassessment					87.10	2020	yes
323800	Naples										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					91.70	2021	yes
324000	Phelps										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2020	yes
	B	2017	Residential	Review of Reassessment					93.78	2020	yes
324200	Richmond										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
324400	Seneca										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
324600	South Bristol										
	A	2016	All Property	Review of Reassessment			95.00	95.00		2020	yes
	A	2016	Residential	Review of Reassessment					89.63	2020	yes
324800	Victor										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
325000	West Bloomfield										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2018	Residential	Review of Reassessment					97.47	2022	yes

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330900	Middletown										
	C	2015	All Property	Sales/Appraisals	17.23	1.02	15.25	15.25			
	C	2018	Residential	Sales Only	18.42	1.04			14.93		
331100	Newburgh										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
331300	Port Jervis										
	C	2015	All Property	Sales/Appraisals	16.58	1.07	41.00	41.00			
	C	2018	Residential	Sales Only	16.57	1.05			41.96		
332000	Blooming Grove										
	C	2015	All Property	Sales/Appraisals	17.42	1.05	16.17	16.17			
	C	2018	Residential	Sales Only	17.04	1.06			15.37		
332200	Chester										
	C	2015	All Property	Sales/Appraisals	9.30	1.02	58.20	58.20			
	C	2018	Residential	Sales Only	9.67	1.01			59.81		
332400	Cornwall										
	C	2017	All Property	Review of Reassessment			95.00	95.00			
	C	2017	Residential	Review of Reassessment					94.52		
332600	Crawford										
	B	2015	All Property	Sales/Appraisals	10.84	1.01	37.50	37.50			
	B	2018	Residential	Sales Only	10.26	1.01			35.83		
332800	Deerpark										
	B	2015	All Property	Sales/Appraisals	33.12	1.18	56.20	56.20			
	B	2018	Residential	Sales Only	33.80	1.17			54.96		
333000	Goshen										
	B	2015	All Property	Sales/Appraisals	10.11	1.00	61.00	61.00			
	B	2018	Residential	Sales Only	10.42	1.00			59.50		
333200	Greenville										
	B	2015	All Property	Sales/Appraisals	12.13	1.04	62.58	62.58			
	B	2018	Residential	Sales Only	8.92	1.01			60.07		

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333400	Hamptonburgh										
	B	2014	All Property	Sales/Appraisals	11.62	1.02	100.00	100.00			
	B	2018	Residential	Sales Only	10.68	1.02			95.72		
333600	Highlands										
	C	2016	All Property	Sales/Appraisals	12.06	1.04	100.00	100.00			
	C	2018	Residential	Sales Only	12.07	1.02			101.60		
333800	Minisink										
	B	2015	All Property	Sales/Appraisals	12.56	1.02	47.00	47.00			
	B	2018	Residential	Sales Only	7.48	1.01			45.20		
334000	Monroe										
	C	2015	All Property	Sales/Appraisals	10.08	1.02	18.15	18.15			
	C	2018	Residential	Sales Only	9.29	1.01			17.80		
334200	Montgomery										
	C	2015	All Property	Sales/Appraisals	10.40	1.04	61.00	61.00			
	C	2018	Residential	Sales Only	10.36	1.01			64.35		
334400	Mount Hope										
	B	2015	All Property	Sales/Appraisals	15.07	0.97	56.00	56.00			
	B	2018	Residential	Sales Only	9.83	1.02			56.46		
334600	Newburgh										
	C	2014	All Property	Sales/Appraisals	14.92	0.59	32.20	32.20			
	C	2018	Residential	Sales Only	12.25	1.00			28.94		
334800	New Windsor										
	C	2015	All Property	Sales/Appraisals	16.81	1.01	15.48	15.48			
	C	2018	Residential	Sales Only	13.48	1.02			14.75		
335000	Tuxedo										
	A	2015	All Property	Sales/Appraisals	14.65	0.95	16.55	16.55			
	A	2018	Residential	Sales Only	9.88	1.00			15.78		
335200	Walkkill										
	C	2015	All Property	Sales/Appraisals	10.17	0.97	19.75	19.75			
	C	2018	Residential	Sales Only	9.67	1.01			19.39		

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335400	Warwick										
	B	2015	All Property	Sales/Appraisals	15.74	1.03	13.70	13.70			
	B	2018	Residential	Sales Only	16.47	1.03			13.30		
335600	Wawayanda										
	B	2015	All Property	Sales/Appraisals	8.96	1.00	65.50	65.50			
	B	2018	Residential	Sales Only	9.11	1.00			64.53		
335800	Woodbury										
	B	2015	All Property	Sales/Appraisals	6.97	1.04	37.71	37.71			
	B	2018	Residential	Sales Only	6.50	1.01			39.64		

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342000	Albion										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
342200	Barre										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2019	Residential	Review of Reassessment					100.00	2020	
342400	Carlton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
342800	Gaines										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
343000	Kendall										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
343200	Murray										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
343400	Ridgeway										
	B	2018	All Property	Review of Reassessment			94.00	94.00		2021	yes
	B	2018	Residential	Review of Reassessment					87.99	2021	yes
343600	Shelby										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	B	2018	Residential	Review of Reassessment					92.02	2021	yes
343800	Yates										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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350400	Fulton										
	C	2017	All Property	Sales/Appraisals	18.82	1.05	97.00	97.00			
	C	2018	Residential	Sales Only	19.84	1.07			92.57		
351200	Oswego										
	C	2014	All Property	CAMA/Appraisals	13.92	1.01	100.00	100.00		2020	
	C	2018	Residential	CAMA	14.39	1.01			96.69	2020	
352000	Albion										
	A	2015	All Property	Sales/Appraisals	19.55	0.98	90.00	90.00			
	A	2015	Residential	Sales/Appraisals	18.32	0.98			89.68		
352200	Amboy										
	A	2014	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2014	Residential	Review of Reassessment					98.22	2020	
352400	Boylston										
	A	2017	All Property	Sales/Appraisals	14.05	1.06	97.00	97.00			
	A	2018	Residential	Sales Only	11.30	1.04			92.66		
352600	Constantia										
	A	2017	All Property	Sales/Appraisals	19.71	1.08	95.00	95.00			
	A	2018	Residential	Sales Only	17.68	1.06			92.91		
352800	Granby										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					94.73		
353000	Hannibal										
	B	2016	All Property	Sales/Appraisals	22.74	1.04	90.00	90.00			
	B	2018	Residential	Sales Only	17.42	1.06			86.27		
353200	Hastings										
	B	2013	All Property	Sales/Appraisals	17.86	1.05	91.00	91.00			
	B	2018	Residential	Sales Only	18.40	1.06			87.58		
353400	Mexico										
	B	2017	All Property	Sales/Appraisals	10.63	1.04	92.00	92.00			
	B	2018	Residential	Sales Only	10.12	1.03			89.38		

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**County of Oswego**

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353600	Minetto										
	B	2014	All Property	Sales/Appraisals	5.11	1.00	97.00	97.00			
	B	2018	Residential	Sales Only	5.06	1.00			93.38		
353800	New Haven										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2019	Residential	Review of Reassessment					100.00	2021	yes
354000	Orwell										
	A	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2017	Residential	Review of Reassessment					95.84	2021	yes
354200	Oswego										
	B	2014	All Property	Sales/Appraisals	10.21	1.01	96.00	96.00			
	B	2018	Residential	Sales Only	10.18	1.02			92.11		
354400	Palermo										
	A	2017	All Property	Sales/Appraisals	6.76	0.97	97.00	97.00		2020	
	A	2018	Residential	Sales Only	6.72	1.02			92.91	2020	
354600	Parish										
	A	2014	All Property	Sales/Appraisals	13.84	0.96	100.00	100.00			
	A	2018	Residential	Sales Only	13.66	1.06			96.80		
354800	Redfield										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					104.23		
355000	Richland										
	A	2015	All Property	Sales/Appraisals	19.93	1.07	85.00	85.00			
	A	2018	Residential	Sales Only	18.76	1.07			79.16		
355200	Sandy Creek										
	A	2017	All Property	Sales/Appraisals	20.58	1.00	91.00	91.00			
	A	2018	Residential	Sales Only	15.88	1.04			88.87		
355400	Schroepfel										
	B	2017	All Property	Sales/Appraisals	18.17	1.06	75.00	75.00			
	B	2018	Residential	Sales Only	17.13	1.06			74.16		

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**County of Oswego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
355600	Scriba										
	B	2018	All Property	Review of Reassessment			93.30	93.30			
	B	2018	Residential	Review of Reassessment					89.63		
355800	Volney										
	B	2017	All Property	Review of Reassessment			97.00	97.00			
	B	2017	Residential	Review of Reassessment					92.02		
356000	West Monroe										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
356200	Williamstown										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.34		

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**County of Otsego**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
361200	Oneonta										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					101.76		
362000	Burlington										
	A	2017	All Property	Sales/Appraisals	36.02	1.02	49.91	56.00			
	A	2017	Residential	Sales/Appraisals	20.90	1.04			53.60		
362200	Butternuts										
	A	2017	All Property	Sales/Appraisals	20.21	0.99	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	15.97	1.03			105.17		
362400	Cherry Valley										
	A	2014	All Property	Sales/Appraisals	16.27	0.99	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	13.21	1.04			102.87		
362600	Decatur										
	A	2016	All Property	Sales/Appraisals	21.60	1.05	50.27	54.50			
	A	2016	Residential	Sales/Appraisals	20.22	1.03			51.48		
362800	Edmeston										
	A	2017	All Property	Sales/Appraisals	33.38	1.03	56.60	56.60			
	A	2017	Residential	Sales/Appraisals	27.82	1.10			57.75		
363000	Exeter										
	A	2017	All Property	Sales/Appraisals	27.48	1.13	48.87	56.00			
	A	2017	Residential	Sales/Appraisals	21.98	1.11			50.02		
363200	Hartwick										
	A	2016	All Property	Sales/Appraisals	16.86	1.06	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	17.35	1.04			97.60		
363400	Laurens										
	A	2014	All Property	Sales/Appraisals	11.38	1.00	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	8.19	1.02			97.09		
363600	Maryland										
	A	2017	All Property	Sales/Appraisals	6.27	1.01	100.00	100.00			
	A	2017	Residential	Sales/Appraisals	6.27	1.01			99.52		

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**County of Otsego**

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363800	Middlefield										
	A	2014	All Property	Sales/Appraisals	20.86	0.93	67.51	78.00			
	A	2014	Residential	Sales/Appraisals	17.74	0.98			67.42		
364000	Milford										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					102.45		
364200	Morris										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					104.36		
364400	New Lisbon										
	A	2015	All Property	Sales/Appraisals	21.79	0.99	106.22	100.00			
	A	2015	Residential	Sales/Appraisals	22.74	1.05			108.13		
364600	Oneonta										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					94.85		
364800	Otego										
	A	2016	All Property	Sales/Appraisals	27.25	1.09	116.88	100.00			
	A	2018	Residential	Sales Only	24.69	1.11			121.92		
365000	Otsego										
	A	2015	All Property	Review of Reassessment			100.00	100.00			
	A	2015	Residential	Review of Reassessment					101.35		
365200	Pittsfield										
	A	2014	All Property	Sales/Appraisals	20.66	1.01	56.00	56.00			
	A	2014	Residential	Sales/Appraisals	18.72	1.02			54.04		
365400	Plainfield										
	A	2017	All Property	Sales/Appraisals	11.09	1.02	99.00	99.00			
	A	2017	Residential	Sales/Appraisals	12.34	1.00			97.65		
365600	Richfield										
	A	2017	All Property	Sales/Appraisals	19.60	1.05	91.00	91.00			
	A	2017	Residential	Sales/Appraisals	16.64	1.03			87.79		

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**County of Otsego**

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365800	Roseboom										
	A	2017	All Property	Review of Reassessment			109.54	100.00			
	A	2017	Residential	Review of Reassessment					124.32		
366000	Springfield										
	A	2016	All Property	CAMA/Appraisals	33.90	0.93	91.17	98.00			
	A	2018	Residential	CAMA	23.88	0.99			96.64		
366200	Unadilla										
	A	2017	All Property	CAMA/Appraisals	20.60	1.06	67.48	64.00			
	A	2018	Residential	CAMA	21.02	1.05			70.14		
366400	Westford										
	A	2016	All Property	Sales/Appraisals	10.22	1.01	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	10.02	1.02			101.75		
366600	Worcester										
	A	2017	All Property	Sales/Appraisals	24.22	1.08	57.00	57.00			
	A	2017	Residential	Sales/Appraisals	22.59	1.06			57.09		

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**County of Putnam**

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372000	Carmel										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
372200	Kent										
	B	2018	All Property	Review of Reassessment			95.85	95.85			
	B	2018	Residential	Review of Reassessment					91.06		
372400	Patterson										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
372600	Philipstown										
	B	2014	All Property	Sales/Appraisals	19.16	1.06	45.85	45.85			
	B	2018	Residential	Sales Only	18.61	1.05			43.68		
372800	Putnam Valley										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
373000	Southeast										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes

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**County of Rensselaer**

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381400	Rensselaer										
	C	2016	All Property	Sales/Appraisals	25.31	1.10	23.80	23.80			
	C	2018	Residential	Sales Only	14.63	1.04			21.27		
381700	Troy										
	C	2016	All Property	Sales/Appraisals	13.98	1.00	93.00	93.00			
	C	2018	Residential	Sales Only	15.06	1.03			88.61		
382000	Berlin										
	A	2016	All Property	CAMA/Appraisals	18.01	1.04	30.25	30.25			
	A	2018	Residential	CAMA	22.49	1.03			30.22		
382200	Brunswick										
	B	2016	All Property	Sales/Appraisals	16.54	1.01	24.50	24.50			
	B	2018	Residential	Sales Only	12.85	1.01			23.66		
382400	East Greenbush										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					97.10		
382600	Grafton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
382800	Hoosick										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					100.79		
383000	Nassau										
	B	2016	All Property	CAMA/Appraisals	14.78	1.02	76.00	76.00			
	B	2018	Residential	CAMA	15.81	1.02			72.65		
383200	North Greenbush										
	C	2016	All Property	Sales/Appraisals	16.52	0.99	22.12	23.55			
	C	2018	Residential	Sales Only	15.59	0.99			21.65		
383400	Petersburgh										
	A	2016	All Property	CAMA/Appraisals	15.57	1.04	63.45	63.45		2020	
	A	2018	Residential	CAMA	17.19	1.02			62.04	2020	

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**County of Rensselaer**

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383600	Pittstown										
	A	2016	All Property	Sales/Appraisals	19.70	1.04	64.40	64.40			
	A	2018	Residential	Sales Only	20.76	1.05			61.70		
383800	Poestenkill										
	B	2016	All Property	Sales/Appraisals	8.97	1.00	23.10	23.10			
	B	2018	Residential	Sales Only	8.29	1.00			22.05		
384000	Sand Lake										
	B	2016	All Property	Sales/Appraisals	8.79	1.00	93.00	93.00			
	B	2018	Residential	Sales Only	8.59	1.00			91.97		
384200	Schaghticoke										
	B	2016	All Property	Sales/Appraisals	18.93	1.24	22.40	22.40			
	B	2018	Residential	Sales Only	12.73	1.02			21.80		
384400	Schodack										
	B	2017	All Property	Sales/Appraisals	13.70	1.01	93.00	93.00			
	B	2018	Residential	Sales Only	13.77	1.01			88.70		
384600	Stephentown										
	A	2016	All Property	Sales/Appraisals	24.54	1.07	96.00	96.00			
	A	2018	Residential	Sales Only	28.92	1.13			91.29		

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**County of Rockland**

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392000	Clarkstown										
	C	2014	All Property	Sales/Appraisals	11.59	1.00	30.00	30.00			
	C	2018	Residential	Sales Only	10.74	1.00			28.55		
392200	Haverstraw										
	C	2017	All Property	Sales/Appraisals	18.24	1.12	86.78	86.78			
	C	2018	Residential	Sales Only	16.14	1.06			81.51		
392400	Orangetown										
	C	2014	All Property	Sales/Appraisals	10.78	0.95	43.59	43.59			
	C	2018	Residential	Sales Only	10.24	1.01			40.05		
392600	Ramapo										
	C	2017	All Property	Sales/Appraisals	12.37	1.03	11.60	11.60			
	C	2018	Residential	Sales Only	11.51	1.02			11.05		
392800	Stony Point										
	C	2017	All Property	Sales/Appraisals	11.14	0.86	14.02	14.02			
	C	2018	Residential	Sales Only	10.80	1.01			12.64		

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**County of St Lawrence**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2016	All Property	Sales/Appraisals	22.63	0.97	80.50	80.50			
	A	2016	Residential	Sales/Appraisals	17.79	1.01			81.67		
402200	Canton										
	B	2015	All Property	Sales/Appraisals	6.32	1.04	99.00	99.00			
	B	2018	Residential	Sales Only	4.82	1.02			97.83		
402400	Clare										
	A	2015	All Property	Sales/Appraisals	47.46	1.04	3.01	8.00			
	A	2015	Residential	Sales/Appraisals	34.28	1.08			3.78		
402600	Clifton										
	A	2014	All Property	Sales/Appraisals	29.89	1.05	90.00	90.00			
	A	2014	Residential	Sales/Appraisals	25.71	1.14			78.89		
402800	Colton										
	A	2015	All Property	Review of Reassessment			107.96	100.00			
	A	2015	Residential	Review of Reassessment					93.86		
403000	Dekalb										
	A	2016	All Property	CAMA/Appraisals	37.43	1.25	94.00	94.00			
	A	2018	Residential	CAMA	22.19	1.06			96.45		
403200	De Peyster										
	A	2014	All Property	Sales/Appraisals	26.81	1.06	79.00	79.00			
	A	2014	Residential	Sales/Appraisals	19.42	1.09			83.96		
403400	Edwards										
	A	2015	All Property	Sales/Appraisals	18.32	1.13	87.50	87.50			
	A	2015	Residential	Sales/Appraisals	15.61	1.06			93.35		
403600	Fine										
	A	2014	All Property	CAMA/Appraisals	23.49	1.00	81.00	81.00		2020	
	A	2018	Residential	CAMA	26.68	0.99			78.72	2020	

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403800	Fowler										
	A	2015	All Property	Sales/Appraisals	30.50	0.73	12.00	12.00			
	A	2015	Residential	Sales/Appraisals	27.91	1.19			9.08		
404000	Gouverneur										
	A	2014	All Property	CAMA/Appraisals	34.19	1.26	95.00	95.00			
	A	2018	Residential	CAMA	30.16	1.13			95.46		
404200	Hammond										
	A	2015	All Property	Sales/Appraisals	16.53	0.98	100.00	100.00			
	A	2018	Residential	Sales Only	8.65	1.04			101.19		
404400	Hermon										
	A	2016	All Property	Sales/Appraisals	18.91	0.95	89.00	89.00		2020	
	A	2016	Residential	Sales/Appraisals	15.82	1.02			85.02	2020	
404600	Hopkinton										
	A	2014	All Property	Sales/Appraisals	23.45	0.97	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	23.17	1.08			97.83		
404800	Lawrence										
	A	2017	All Property	Review of Reassessment			100.00	100.00			
	A	2017	Residential	Review of Reassessment					95.74		
405000	Lisbon										
	A	2014	All Property	Sales/Appraisals	29.92	0.91	82.00	82.00			
	A	2018	Residential	Sales Only	14.23	1.07			82.56		
405200	Louisville										
	A	2017	All Property	Sales/Appraisals	21.33	1.04	87.00	87.00			
	A	2018	Residential	Sales Only	20.79	1.02			84.35		
405400	Macomb										
	A	2017	All Property	Sales/Appraisals	28.29	1.13	50.25	50.25			
	A	2017	Residential	Sales/Appraisals	28.87	1.13			50.51		
405600	Madrid										
	A	2016	All Property	Sales/Appraisals	23.09	0.96	87.00	87.00			
	A	2018	Residential	Sales Only	12.14	1.06			88.06		

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405800	Massena										
	B	2017	All Property	Sales/Appraisals	20.73	1.07	100.00	100.00			
	B	2018	Residential	Sales Only	20.78	1.09			99.57		
406000	Morristown										
	A	2017	All Property	Sales/Appraisals	13.64	1.06	98.00	98.00			
	A	2018	Residential	Sales Only	6.32	1.02			95.18		
406200	Norfolk										
	A	2016	All Property	Sales/Appraisals	35.71	1.08	82.00	82.00			
	A	2018	Residential	Sales Only	28.54	1.14			81.99		
406400	Oswegatchie										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
406600	Parishville										
	A	2015	All Property	Sales/Appraisals	36.29	0.72	6.09	6.09			
	A	2015	Residential	Sales/Appraisals	26.03	1.06			4.66		
406800	Piercefield										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.56		
407000	Pierrepont										
	A	2015	All Property	Sales/Appraisals	31.32	0.86	87.50	87.50			
	A	2015	Residential	Sales/Appraisals	21.53	1.07			82.25		
407200	Pitcairn										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	B	2016	All Property	Sales/Appraisals	13.76	1.03	95.00	95.00			
	B	2018	Residential	Sales Only	14.85	1.05			89.52		
407600	Rossie										
	A	2014	All Property	Sales/Appraisals	23.99	1.00	88.00	88.00		2020	
	A	2014	Residential	Sales/Appraisals	15.53	1.03			93.09	2020	

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407800	Russell										
	A	2014	All Property	Sales/Appraisals	32.53	1.07	70.00	70.00			
	A	2014	Residential	Sales/Appraisals	29.47	1.13			72.81		
408000	Stockholm										
	A	2017	All Property	CAMA/Appraisals	30.53	1.15	87.00	87.00			
	A	2018	Residential	CAMA	23.29	1.05			87.57		
408200	Waddington										
	A	2014	All Property	Sales/Appraisals	26.75	1.04	91.50	91.50			
	A	2018	Residential	Sales Only	17.67	1.07			88.77		

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411000	Mechanicville										
	C	2016	All Property	Review of Reassessment			100.00	100.00			
	C	2016	Residential	Review of Reassessment					94.92		
411500	Saratoga Springs										
	C	2017	All Property	Sales/Appraisals	17.59	1.04	63.00	63.00			
	C	2018	Residential	Sales Only	16.65	1.04			62.54		
412000	Ballston										
	B	2017	All Property	Sales/Appraisals	11.49	1.01	86.20	86.20			
	B	2018	Residential	Sales Only	10.38	1.00			82.06		
412200	Charlton										
	B	2017	All Property	Sales/Appraisals	12.75	1.00	66.00	66.00			
	B	2018	Residential	Sales Only	10.50	1.01			62.85		
412400	Clifton Park										
	C	2017	All Property	Sales/Appraisals	12.01	0.98	53.00	53.00			
	C	2018	Residential	Sales Only	11.28	0.99			50.25		
412600	Corinth										
	B	2016	All Property	Sales/Appraisals	13.09	0.78	100.00	100.00			
	B	2018	Residential	Sales Only	12.50	1.03			95.71		
412800	Day										
	A	2016	All Property	CAMA/Appraisals	16.86	1.00	63.00	63.00			
	A	2018	Residential	CAMA	18.88	1.03			59.50		
413000	Edinburg										
	A	2016	All Property	Sales/Appraisals	33.49	1.18	48.50	48.50			
	A	2018	Residential	Sales Only	39.84	1.21			46.22		
413200	Galway										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
413400	Greenfield										
	B	2017	All Property	CAMA/Appraisals	9.91	0.99	92.00	92.00			
	B	2018	Residential	CAMA	10.08	0.99			88.80		

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413600	Hadley										
	A	2017	All Property	CAMA/Appraisals	14.81	1.00	80.00	80.00			
	A	2018	Residential	CAMA	15.09	1.00			75.15		
413800	Halfmoon										
	C	2017	All Property	Sales/Appraisals	12.90	0.97	57.25	57.25			
	C	2018	Residential	Sales Only	10.91	0.99			54.72		
414000	Malta										
	C	2017	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2017	Residential	Review of Reassessment					95.85	2020	yes
414200	Milton										
	C	2017	All Property	Sales/Appraisals	7.97	1.01	85.00	85.00			
	C	2018	Residential	Sales Only	6.94	1.00			84.05		
414400	Moreau										
	B	2017	All Property	Sales/Appraisals	10.73	0.87	100.00	100.00			
	B	2018	Residential	Sales Only	8.13	1.01			93.44		
414600	Northumberland										
	B	2015	All Property	Review of Reassessment			97.90	97.90			
	B	2015	Residential	Review of Reassessment					91.50		
414800	Providence										
	A	2016	All Property	Review of Reassessment			93.00	93.00			
	A	2016	Residential	Review of Reassessment					87.38		
415000	Saratoga										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					96.56		
415200	Stillwater										
	B	2015	All Property	Sales/Appraisals	19.85	1.04	90.50	90.50			
	B	2018	Residential	Sales Only	16.72	1.04			87.02		
415400	Waterford										
	C	2018	All Property	Review of Reassessment			100.00	100.00			
	C	2018	Residential	Review of Reassessment					100.76		

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415600	Wilton										
	C	2017	All Property	Sales/Appraisals	8.56	1.01	90.00	90.00			
	C	2018	Residential	Sales Only	8.11	1.01			86.32		

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421500	Schenectady										
	C	2016	All Property	CAMA/Appraisals	11.86	1.01	105.00	105.00			
	C	2018	Residential	CAMA	11.48	1.01			103.66		
422000	Duanesburg										
	A	2016	All Property	CAMA/Appraisals	16.05	1.02	32.80	32.80			
	A	2018	Residential	CAMA	13.43	1.01			32.20		
422200	Glenville										
	C	2017	All Property	Sales/Appraisals	12.08	0.99	84.00	84.00			
	C	2018	Residential	Sales Only	11.97	1.01			82.24		
422400	Niskayuna										
	C	2014	All Property	Sales/Appraisals	7.91	1.00	100.00	100.00			
	C	2018	Residential	Sales Only	7.77	1.01			98.81		
422600	Princetown										
	A	2016	All Property	Sales/Appraisals	18.46	1.16	33.00	33.00			
	A	2018	Residential	Sales Only	19.27	1.06			32.01		
422800	Rotterdam										
	C	2016	All Property	Sales/Appraisals	7.56	1.01	98.00	98.00			
	C	2018	Residential	Sales Only	7.23	1.01			95.26		

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432000	Blenheim										
	A	2016	All Property	Sales/Appraisals	18.13	1.07	75.00	75.00			
	A	2016	Residential	Sales/Appraisals	16.71	1.04			72.46		
432200	Broome										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
432400	Carlisle										
	A	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	A	2018	Residential	Sales Only	24.78	1.09			72.23		
432600	Cobleskill										
	B	2016	All Property	Sales/Appraisals	19.90	1.02	81.00	81.00			
	B	2018	Residential	Sales Only	19.64	1.06			74.46		
432800	Conesville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
433000	Esperance										
	B	2015	All Property	CAMA/Appraisals	17.51	1.00	95.75	95.75			
	B	2018	Residential	CAMA	17.74	1.02			91.23		
433200	Fulton										
	A	2015	All Property	Sales/Appraisals	17.51	1.07	62.00	62.00			
	A	2015	Residential	Sales/Appraisals	21.38	1.10			59.15		
433400	Gilboa										
	A	2015	All Property	Sales/Appraisals	40.15	0.84	2.16	2.16			
	A	2015	Residential	Sales/Appraisals	44.63	1.32			1.34		
433600	Jefferson										
	A	2015	All Property	Sales/Appraisals	29.20	1.12	53.00	53.00			
	A	2015	Residential	Sales/Appraisals	21.42	1.14			53.93		
433800	Middleburgh										
	A	2016	All Property	Sales/Appraisals	17.95	0.97	67.75	67.75			
	A	2018	Residential	Sales Only	12.59	1.04			64.92		

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434000	Richmondville										
	A	2015	All Property	Sales/Appraisals	15.30	1.08	100.00	100.00			
	A	2018	Residential	Sales Only	8.15	1.02			100.64		
434200	Schoharie										
	B	2015	All Property	CAMA/Appraisals	17.51	1.00	95.75	95.75			
	B	2018	Residential	CAMA	17.74	1.02			91.23		
434400	Seward										
	A	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	A	2018	Residential	Sales Only	24.78	1.09			72.23		
434600	Sharon										
	A	2016	All Property	Sales/Appraisals	25.07	1.06	69.41	75.00			
	A	2018	Residential	Sales Only	24.78	1.09			72.23		
434800	Summit										
	A	2015	All Property	Sales/Appraisals	17.27	1.08	61.00	61.00			
	A	2015	Residential	Sales/Appraisals	17.33	1.08			58.13		
435000	Wright										
	A	2017	All Property	Sales/Appraisals	18.77	1.08	76.00	76.00			
	A	2018	Residential	Sales Only	23.16	1.13			73.24		

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**County of Schuyler**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
442000	Catharine										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
442200	Cayuta										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					94.20		
442400	Dix										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
442800	Montour										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
443000	Orange										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
443200	Reading										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
443400	Tyrone										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Seneca**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
452000	Covert										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					101.83		
452200	Fayette										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2018	Residential	Review of Reassessment					99.88	2021	yes
452400	Junius										
	A	2014	All Property	Sales/Appraisals	21.99	1.07	73.00	73.00		2020	
	A	2014	Residential	Sales/Appraisals	16.07	1.03			77.88	2020	
452600	Lodi										
	A	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	A	2018	Residential	Sales Only	26.12	1.12			83.35		
452800	Ovid										
	A	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	A	2018	Residential	Sales Only	26.12	1.12			83.35		
453000	Romulus										
	B	2014	All Property	Sales/Appraisals	33.16	1.04	77.00	77.00			
	B	2018	Residential	Sales Only	26.12	1.12			83.35		
453200	Seneca Falls										
	B	2016	All Property	Review of Reassessment			90.00	90.00			
	B	2016	Residential	Review of Reassessment					86.75		
453400	Tyre										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
453600	Varick										
	A	2014	All Property	CAMA/Appraisals	17.49	0.92	80.00	80.00			
	A	2018	Residential	CAMA	13.65	0.98			84.15		
453800	Waterloo										
	B	2017	All Property	Review of Reassessment			97.00	97.00			
	B	2017	Residential	Review of Reassessment					90.69		

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
460300	Corning										
	C	2017	All Property	Sales/Appraisals	9.06	1.02	94.00	94.00			
	C	2018	Residential	Sales Only	8.95	1.00			92.56		
460600	Hornell										
	C	2018	All Property	Sales/Appraisals	26.26	1.11	94.00	94.00		2020	
	C	2018	Residential	Sales Only	26.26	1.11			97.37	2020	
462000	Addison										
	B	2018	All Property	Review of Reassessment			100.00	100.00			
	B	2018	Residential	Review of Reassessment					98.21		
462200	Avoca										
	A	2016	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2016	Residential	Review of Reassessment					97.91	2020	
462400	Bath										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2018	Residential	Review of Reassessment					102.10	2022	yes
462600	Bradford										
	A	2016	All Property	CAMA/Appraisals	18.01	1.00	71.00	71.00			
	A	2018	Residential	CAMA	15.24	1.00			69.77		
462800	Cameron										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
463000	Campbell										
	A	2017	All Property	Sales/Appraisals	17.05	1.08	98.22	98.22			
	A	2018	Residential	Sales Only	17.42	1.04			98.22		
463200	Canisteo										
	A	2017	All Property	Review of Reassessment			95.00	95.00			
	A	2017	Residential	Review of Reassessment					91.87		
463400	Caton										
	A	2016	All Property	Review of Reassessment			96.00	96.00		2020	yes
	A	2016	Residential	Review of Reassessment					96.10	2020	yes

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**County of Steuben**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
463600	Cohocton										
	A	2015	All Property	Sales/Appraisals	31.97	1.02	85.00	85.00			
	A	2018	Residential	Sales Only	24.23	1.10			89.94		
463800	Corning										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2022	yes
	B	2018	Residential	Review of Reassessment					96.06	2022	yes
464000	Dansville										
	A	2018	All Property	Review of Reassessment			97.00	97.00		2022	yes
	A	2018	Residential	Review of Reassessment					92.70	2022	yes
464200	Erwin										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2018	Residential	Review of Reassessment					95.69	2020	yes
464400	Fremont										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					95.51		
464600	Greenwood										
	A	2015	All Property	CAMA/Appraisals	14.40	1.03	100.00	100.00			
	A	2018	Residential	CAMA	17.97	1.02			102.42		
464800	Hartsville										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					93.37	2021	yes
465200	Hornellsville										
	A	2015	All Property	Sales/Appraisals	14.46	1.05	91.00	91.00		2021	
	A	2018	Residential	Sales Only	14.24	1.04			92.22	2021	
465400	Howard										
	A	2017	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2017	Residential	Review of Reassessment					96.28	2021	yes

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**County of Steuben**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
465600	Jasper										
	A	2017	All Property	Sales/Appraisals	30.68	1.21	4.80	4.80			
	A	2017	Residential	Sales/Appraisals	23.70	1.12			4.59		
465800	Lindley										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
466000	Prattsburgh										
	A	2015	All Property	Review of Reassessment			100.00	100.00		2020	
	A	2015	Residential	Review of Reassessment					98.60	2020	
466200	Pulteney										
	A	2018	All Property	Review of Reassessment			95.80	95.80		2022	yes
	A	2018	Residential	Review of Reassessment					91.27	2022	yes
466400	Rathbone										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
466600	Thurston										
	A	2017	All Property	Sales/Appraisals	30.47	1.16	3.15	3.15			
	A	2017	Residential	Sales/Appraisals	28.01	1.12			3.61		
466800	Troupsburg										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
467000	Tuscarora										
	A	2017	All Property	Sales/Appraisals	36.83	0.86	2.98	2.98			
	A	2017	Residential	Sales/Appraisals	23.45	1.11			3.10		
467200	Urbana										
	A	2017	All Property	Review of Reassessment			94.00	94.00		2021	yes
	A	2017	Residential	Review of Reassessment					89.58	2021	yes
467400	Wayland										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					101.08	2021	yes

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**County of Steuben**

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467600	Wayne										
	A	2015	All Property	Review of Reassessment			98.50	98.50		2020	
	A	2015	Residential	Review of Reassessment					93.83	2020	
467800	West Union										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2020	yes
	A	2016	Residential	Review of Reassessment					93.51	2020	yes
468200	Woodhull										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Suffolk**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2017	All Property	Sales/Appraisals	17.51	1.01	0.97	0.97			
	C	2018	Residential	Sales Only	17.58	1.03			0.93		
472200	Brookhaven										
	C	2017	All Property	Sales/Appraisals	18.43	1.05	0.79	0.79			
	C	2018	Residential	Sales Only	19.05	1.04			0.77		
472400	East Hampton										
	B	2017	All Property	Sales/Appraisals	23.80	1.12	0.56	0.56			
	B	2018	Residential	Sales Only	24.85	1.13			0.54		
472600	Huntington										
	C	2017	All Property	Sales/Appraisals	16.42	0.21	0.76	0.76			
	C	2018	Residential	Sales Only	14.70	1.02			0.65		
472800	Islip										
	C	2017	All Property	Sales/Appraisals	14.70	1.02	10.77	10.77			
	C	2018	Residential	Sales Only	14.72	1.04			10.28		
473000	Riverhead										
	C	2017	All Property	Sales/Appraisals	13.89	1.02	12.35	12.35			
	C	2018	Residential	Sales Only	12.75	1.03			11.77		
473200	Shelter Island										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
473400	Smithtown										
	C	2017	All Property	Sales/Appraisals	12.65	0.99	1.16	1.16			
	C	2018	Residential	Sales Only	11.58	1.01			1.11		
473600	Southampton										
	C	2019	All Property	Review of Reassessment			100.00	100.00			
	C	2019	Residential	Review of Reassessment					100.00		
473800	Southold										
	C	2017	All Property	Sales/Appraisals	15.17	1.03	0.93	0.93			
	C	2018	Residential	Sales Only	14.93	1.03			0.93		

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**County of Sullivan**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2014	All Property	CAMA/Appraisals	22.53	1.22	61.00	61.00			
	A	2018	Residential	CAMA	20.46	1.09			61.12		
482200	Callicoon										
	A	2014	All Property	Sales/Appraisals	19.56	1.08	65.30	65.30			
	A	2018	Residential	Sales Only	22.99	1.07			63.46		
482400	Cochection										
	A	2014	All Property	CAMA/Appraisals	15.54	1.03	74.00	74.00			
	A	2018	Residential	CAMA	19.81	1.05			70.65		
482600	Delaware										
	A	2018	All Property	Review of Reassessment			95.75	95.75			
	A	2018	Residential	Review of Reassessment					91.41		
482800	Fallsburgh										
	B	2014	All Property	Sales/Appraisals	31.41	1.18	59.00	59.00			
	B	2018	Residential	Sales Only	36.32	1.21			63.88		
483000	Forestburgh										
	A	2018	All Property	Review of Reassessment			100.00	100.00			
	A	2018	Residential	Review of Reassessment					100.52		
483200	Fremont										
	A	2013	All Property	Sales/Appraisals	31.30	1.24	65.90	65.90			
	A	2013	Residential	Sales/Appraisals	44.93	1.25			62.85		
483400	Highland										
	A	2014	All Property	Sales/Appraisals	18.87	1.02	100.00	100.00			
	A	2018	Residential	Sales Only	18.45	1.09			95.97		
483600	Liberty										
	B	2014	All Property	Sales/Appraisals	36.93	1.26	77.34	77.34			
	B	2018	Residential	Sales Only	39.74	1.24			83.47		
483800	Lumberland										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Sullivan**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
484000	Mamakating										
	B	2014	All Property	Sales/Appraisals	22.61	1.10	61.85	61.85			
	B	2018	Residential	Sales Only	24.78	1.10			60.11		
484200	Neversink										
	A	2014	All Property	CAMA/Appraisals	22.42	1.05	3.65	3.65			
	A	2018	Residential	CAMA	22.55	1.05			2.54		
484400	Rockland										
	A	2014	All Property	Sales/Appraisals	26.34	1.10	68.55	68.55			
	A	2018	Residential	Sales Only	33.67	1.20			66.32		
484600	Thompson										
	B	2014	All Property	Sales/Appraisals	32.12	1.22	80.60	86.00			
	B	2018	Residential	Sales Only	32.99	1.19			89.14		
484800	Tusten										
	A	2014	All Property	CAMA/Appraisals	16.79	1.08	56.00	56.00			
	A	2018	Residential	CAMA	24.73	1.11			54.12		

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**County of Tioga**

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492000	Barton										
	B	2014	All Property	Sales/Appraisals	28.71	1.12	84.00	84.00			
	B	2018	Residential	Sales Only	27.84	1.12			83.90		
492200	Berkshire										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					97.71		
492400	Candor										
	A	2015	All Property	Sales/Appraisals	23.48	1.06	97.00	97.00			
	A	2018	Residential	Sales Only	16.96	1.03			90.55		
492600	Newark Valley										
	A	2015	All Property	Sales/Appraisals	28.25	1.00	68.00	68.00			
	A	2018	Residential	Sales Only	21.01	1.07			71.36		
492800	Nichols										
	A	2015	All Property	CAMA/Appraisals	20.95	1.06	26.00	26.00			
	A	2018	Residential	CAMA	19.84	1.06			25.64		
493000	Owego										
	B	2014	All Property	Sales/Appraisals	21.64	1.04	72.50	72.50			
	B	2018	Residential	Sales Only	21.02	1.06			67.74		
493200	Richford										
	A	2014	All Property	Sales/Appraisals	11.97	0.98	98.00	98.00			
	A	2014	Residential	Sales/Appraisals	8.30	0.99			100.29		
493400	Spencer										
	A	2014	All Property	Sales/Appraisals	23.63	0.98	90.00	90.00		2020	
	A	2018	Residential	Sales Only	13.86	1.01			87.42	2020	
493600	Tioga										
	A	2015	All Property	Sales/Appraisals	37.11	1.94	6.40	6.40			
	A	2018	Residential	Sales Only	22.89	1.12			6.72		

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**County of Tompkins**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
509901	Tompkins County Assessing Unit										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
510800	Kingston										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
512000	Denning										
	A	2014	All Property	Sales/Appraisals	18.01	0.98	16.00	16.00			
	A	2014	Residential	Sales/Appraisals	15.68	1.00			15.69		
512200	Esopus										
	B	2016	All Property	Sales/Appraisals	11.05	1.03	95.00	95.00			
	B	2018	Residential	Sales Only	10.51	1.02			90.68		
512400	Gardiner										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
512600	Hardenburgh										
	A	2014	All Property	Sales/Appraisals	15.52	1.06	58.00	58.00			
	A	2014	Residential	Sales/Appraisals	17.56	1.09			54.45		
512800	Hurley										
	B	2016	All Property	Sales/Appraisals	12.75	0.60	100.00	100.00			
	B	2018	Residential	Sales Only	12.12	1.03			87.62		
513000	Kingston										
	B	2014	All Property	Sales/Appraisals	8.16	1.00	86.75	86.75			
	B	2014	Residential	Sales/Appraisals	8.09	1.01			82.05		
513200	Lloyd										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
513400	Marbletown										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
513600	Marlborough										
	B	2018	All Property	Review of Reassessment			95.00	95.00			
	B	2018	Residential	Review of Reassessment					88.61		

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
513800	New Paltz										
	C	2017	All Property	Sales/Appraisals	13.62	1.04	95.00	95.00			
	C	2018	Residential	Sales Only	14.62	1.04			89.04		
514000	Olive										
	A	2017	All Property	Sales/Appraisals	7.51	0.93	100.00	100.00			
	A	2018	Residential	Sales Only	7.47	1.02			95.30		
514200	Plattekill										
	B	2017	All Property	Sales/Appraisals	11.68	1.03	96.00	96.00			
	B	2018	Residential	Sales Only	11.77	1.02			92.01		
514400	Rochester										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	A	2019	Residential	Review of Reassessment					100.00	2020	yes
514600	Rosendale										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2019	Residential	Review of Reassessment					100.00	2020	yes
514800	Saugerties										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
515000	Shandaken										
	A	2014	All Property	Sales/Appraisals	23.56	0.64	25.50	25.50			
	A	2018	Residential	Sales Only	19.58	1.04			19.84		
515200	Shawangunk										
	B	2014	All Property	Sales/Appraisals	12.34	1.03	19.40	19.40			
	B	2018	Residential	Sales Only	12.53	1.02			18.52		
515400	Ulster										
	C	2014	All Property	Sales/Appraisals	24.15	0.95	73.00	73.00			
	C	2018	Residential	Sales Only	23.91	1.06			69.06		
515600	Wawarsing										
	B	2015	All Property	Review of Reassessment			100.00	100.00			
	B	2015	Residential	Review of Reassessment					90.80		

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**County of Ulster**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
515800	Woodstock										
	A	2017	All Property	Sales/Appraisals	14.34	1.01	92.25	92.25			
	A	2018	Residential	Sales Only	14.31	1.01			87.87		

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**County of Warren**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2015	All Property	Sales/Appraisals	16.20	1.01	75.00	75.00			
	C	2018	Residential	Sales Only	14.85	1.01			72.22		
522000	Bolton										
	A	2015	All Property	Sales/Appraisals	11.61	0.99	90.00	90.00		2020	
	A	2018	Residential	Sales Only	11.72	1.02			90.15	2020	
522200	Lake George										
	B	2015	All Property	Sales/Appraisals	14.67	1.03	90.00	90.00		2020	
	B	2018	Residential	Sales Only	13.32	1.04			85.66	2020	
522400	Chester										
	A	2016	All Property	Sales/Appraisals	13.68	1.04	100.00	100.00			
	A	2018	Residential	Sales Only	6.73	1.02			100.70		
522600	Hague										
	A	2016	All Property	CAMA/Appraisals	21.23	1.05	75.50	75.50			
	A	2018	Residential	CAMA	25.70	1.07			71.23		
522800	Horicon										
	A	2016	All Property	Sales/Appraisals	14.10	1.00	100.00	100.00			
	A	2018	Residential	Sales Only	16.03	1.00			101.81		
523000	Johnsburg										
	A	2014	All Property	Sales/Appraisals	31.25	1.12	1.90	1.90			
	A	2018	Residential	Sales Only	29.03	1.17			1.74		
523200	Lake Luzerne										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					99.59		
523400	Queensbury										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2018	Residential	Review of Reassessment					95.42	2020	yes
523600	Stony Creek										
	A	2014	All Property	Sales/Appraisals	22.34	1.04	1.00	1.00			
	A	2014	Residential	Sales/Appraisals	19.46	1.06			0.93		

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**County of Warren**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
523800	Thurman										
	A	2014	All Property	Sales/Appraisals	12.18	1.07	95.51	95.51			
	A	2018	Residential	Sales Only	12.33	1.03			90.98		
524000	Warrensburg										
	A	2015	All Property	Sales/Appraisals	12.43	1.02	100.00	100.00			
	A	2018	Residential	Sales Only	12.21	1.02			96.49		

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**County of Washington**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
532200	Cambridge										
	A	2014	All Property	Sales/Appraisals	15.40	1.03	100.00	100.00			
	A	2014	Residential	Sales/Appraisals	13.67	1.04			99.82		
532400	Dresden										
	A	2017	All Property	Sales/Appraisals	57.74	1.53	42.40	46.00			
	A	2017	Residential	Sales/Appraisals	53.17	1.47			41.87		
532600	Easton										
	A	2017	All Property	Sales/Appraisals	37.89	1.25	2.12	2.12			
	A	2017	Residential	Sales/Appraisals	24.31	1.11			1.84		
532800	Fort Ann										
	A	2015	All Property	Sales/Appraisals	6.12	1.00	100.00	100.00			
	A	2015	Residential	Sales/Appraisals	8.53	1.00			98.13		
533000	Fort Edward										
	B	2013	All Property	Sales/Appraisals	18.73	1.03	76.00	76.00			
	B	2018	Residential	Sales Only	18.19	1.03			72.71		
533200	Granville										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2018	Residential	Review of Reassessment					94.94	2020	
533400	Greenwich										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
533600	Hampton										
	A	2015	All Property	Sales/Appraisals	20.47	1.05	94.75	94.75			
	A	2015	Residential	Sales/Appraisals	10.55	1.00			90.12		
533800	Hartford										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Washington**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
534000	Hebron										
	A	2015	All Property	Review of Reassessment			97.00	97.00		2020	
	A	2015	Residential	Review of Reassessment					92.48	2020	
534200	Jackson										
	A	2014	All Property	Sales/Appraisals	34.51	1.10	35.00	35.00			
	A	2014	Residential	Sales/Appraisals	21.00	1.06			34.63		
534400	Kingsbury										
	B	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	B	2019	Residential	Review of Reassessment					100.00	2020	
534600	Putnam										
	A	2016	All Property	Sales/Appraisals	14.32	1.03	100.00	100.00			
	A	2016	Residential	Sales/Appraisals	16.30	1.06			99.09		
534800	Salem										
	A	2014	All Property	Sales/Appraisals	18.85	1.02	57.00	57.00			
	A	2014	Residential	Sales/Appraisals	16.07	1.05			57.11		
535000	White Creek										
	A	2014	All Property	Sales/Appraisals	19.71	1.05	63.00	63.00			
	A	2014	Residential	Sales/Appraisals	16.58	1.02			56.94		
535200	Whitehall										
	A	2015	All Property	Sales/Appraisals	18.44	1.13	100.00	100.00			
	A	2018	Residential	Sales Only	24.32	1.13			100.38		

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**County of Wayne**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2016	All Property	Sales/Appraisals	13.49	1.03	87.82	93.00			
	B	2018	Residential	Sales Only	13.85	1.04			87.83		
542200	Butler										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542400	Galen										
	A	2016	All Property	CAMA/Appraisals	15.04	1.01	78.00	78.00		2020	
	A	2018	Residential	CAMA	15.34	1.03			85.21	2020	
542600	Huron										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
542800	Lyons										
	B	2016	All Property	Review of Reassessment			100.00	100.00			
	B	2016	Residential	Review of Reassessment					94.62		
543000	Macedon										
	B	2016	All Property	Review of Reassessment			96.00	96.00			
	B	2016	Residential	Review of Reassessment					89.76		
543200	Marion										
	B	2017	All Property	Review of Reassessment			96.00	96.00			
	B	2017	Residential	Review of Reassessment					91.22		
543400	Ontario										
	B	2016	All Property	Review of Reassessment			94.00	94.00		2020	yes
	B	2016	Residential	Review of Reassessment					90.08	2020	yes
543600	Palmyra										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
543800	Rose										
	A	2017	All Property	Review of Reassessment			93.00	93.00		2020	yes
	A	2017	Residential	Review of Reassessment					93.89	2020	yes

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**County of Wayne**

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544000	Savannah										
	A	2015	All Property	Review of Reassessment			98.00	98.00			
	A	2015	Residential	Review of Reassessment					93.15		
544200	Sodus										
	B	2017	All Property	Review of Reassessment			98.00	98.00		2021	
	B	2017	Residential	Review of Reassessment					90.81	2021	
544400	Walworth										
	B	2016	All Property	Review of Reassessment			92.00	92.00			
	B	2016	Residential	Review of Reassessment					88.25		
544600	Williamson										
	B	2017	All Property	Review of Reassessment			98.00	98.00			
	B	2017	Residential	Review of Reassessment					93.18		
544800	Wolcott										
	B	2017	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2017	Residential	Review of Reassessment					94.67	2021	yes

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**County of Westchester**

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550800	Mt Vernon										
	C	2016	All Property	Sales/Appraisals	27.54	1.03	2.60	2.60			
	C	2018	Residential	Sales Only	27.80	1.10			2.39		
551000	New Rochelle										
	C	2016	All Property	Sales/Appraisals	14.68	1.01	2.44	2.44			
	C	2018	Residential	Sales Only	11.92	1.01			2.33		
551200	Peekskill										
	C	2016	All Property	Sales/Appraisals	18.24	1.03	3.18	3.18			
	C	2018	Residential	Sales Only	14.89	1.03			3.06		
551400	Rye										
	C	2016	All Property	Sales/Appraisals	11.57	1.02	1.56	1.56			
	C	2018	Residential	Sales Only	6.30	1.01			1.49		
551700	White Plains										
	C	2016	All Property	Sales/Appraisals	26.66	0.93	2.69	2.69			
	C	2018	Residential	Sales Only	10.19	1.01			2.08		
551800	Yonkers										
	C	2016	All Property	CAMA/Appraisals	14.77	1.03	2.29	2.29			
	C	2018	Residential	CAMA	12.08	1.01			2.09		
552000	Bedford										
	C	2016	All Property	Sales/Appraisals	9.50	0.98	11.07	11.07			
	C	2018	Residential	Sales Only	8.37	0.99			10.60		
552200	Cortlandt										
	C	2016	All Property	Sales/Appraisals	15.49	1.02	1.56	1.56			
	C	2018	Residential	Sales Only	15.34	1.02			1.53		
552400	Eastchester										
	C	2016	All Property	Sales/Appraisals	12.58	1.01	1.11	1.11			
	C	2018	Residential	Sales Only	11.23	1.03			1.06		
552600	Greenburgh										
	C	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2018	Residential	Review of Reassessment					100.00	2020	yes

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**County of Westchester**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2016	All Property	Sales/Appraisals	12.94	0.98	1.45	1.45			
	C	2018	Residential	Sales Only	12.72	0.99			1.39		
553000	Lewisboro										
	C	2016	All Property	Sales/Appraisals	10.36	1.02	9.60	9.60			
	C	2018	Residential	Sales Only	10.28	1.02			9.60		
553200	Mamaroneck										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
553400	Mount Pleasant										
	C	2016	All Property	Sales/Appraisals	12.35	0.89	1.40	1.40			
	C	2018	Residential	Sales Only	11.04	1.01			1.28		
553600	New Castle										
	C	2016	All Property	Sales/Appraisals	7.43	0.99	19.05	19.05			
	C	2018	Residential	Sales Only	6.41	1.00			18.52		
553800	North Castle										
	C	2016	All Property	Sales/Appraisals	10.60	0.99	2.30	2.30			
	C	2018	Residential	Sales Only	9.41	0.99			2.19		
554000	North Salem										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2020	yes
	B	2018	Residential	Review of Reassessment					100.00	2020	yes
554200	Ossining										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
554400	Pelham										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	yes
	C	2019	Residential	Review of Reassessment					100.00	2020	yes
554600	Pound Ridge										
	B	2016	All Property	Sales/Appraisals	9.69	0.96	18.46	18.46			
	B	2018	Residential	Sales Only	4.37	1.00			17.89		

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**County of Westchester**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
554800	Rye										
	C	2019	All Property	Review of Reassessment			100.00	100.00		2020	
	C	2019	Residential	Review of Reassessment					100.00	2020	
555000	Scarsdale										
	C	2016	All Property	Review of Reassessment			94.75	94.75			
	C	2016	Residential	Review of Reassessment					90.75		
555200	Somers										
	C	2016	All Property	Sales/Appraisals	15.51	0.96	11.97	11.97			
	C	2018	Residential	Sales Only	11.20	1.01			12.08		
555400	Yorktown										
	C	2016	All Property	Sales/Appraisals	14.10	1.03	2.24	2.24			
	C	2018	Residential	Sales Only	12.15	1.02			2.14		
555600	Mount Kisco										
	C	2016	All Property	Sales/Appraisals	19.82	0.95	15.68	15.68			
	C	2018	Residential	Sales Only	12.27	1.01			12.94		

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**County of Wyoming**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	2019 Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2017	All Property	Review of Reassessment			90.50	90.50			
	A	2017	Residential	Review of Reassessment					81.50		
562200	Attica										
	B	2017	All Property	Review of Reassessment			96.00	96.00		2020	yes
	B	2017	Residential	Review of Reassessment					90.35	2020	yes
562400	Bennington										
	A	2015	All Property	Sales/Appraisals	25.92	0.99	41.00	41.00			
	A	2018	Residential	Sales Only	18.29	1.05			43.50		
562600	Castile										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
562800	Covington										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2018	Residential	Review of Reassessment					100.89	2021	yes
563000	Eagle										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
563200	Gainesville										
	A	2016	All Property	Review of Reassessment			98.00	98.00		2020	
	A	2016	Residential	Review of Reassessment					100.67	2020	
563400	Genesee Falls										
	A	2015	All Property	Review of Reassessment			99.00	99.00		2020	
	A	2015	Residential	Review of Reassessment					96.90	2020	
563600	Java										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2018	Residential	Review of Reassessment					99.63	2021	yes
563800	Middlebury										
	A	2017	All Property	Review of Reassessment			93.00	93.00		2020	yes
	A	2017	Residential	Review of Reassessment					90.57	2020	yes

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**County of Wyoming**

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564000	Orangeville										
	A	2016	All Property	Review of Reassessment			100.00	100.00			
	A	2016	Residential	Review of Reassessment					100.07		
564200	Perry										
	B	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	B	2018	Residential	Review of Reassessment					99.60	2021	yes
564400	Pike										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564600	Sheldon										
	A	2019	All Property	Review of Reassessment			100.00	100.00		2022	yes
	A	2019	Residential	Review of Reassessment					100.00	2022	yes
564800	Warsaw										
	B	2017	All Property	Review of Reassessment			97.00	97.00		2020	
	B	2017	Residential	Review of Reassessment					91.39	2020	
565000	Wethersfield										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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**County of Yates**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2019 State Eq. Rate</b>	<b>2019 Locally Stated Assmnt. Ratio ***</b>	<b>2019 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Cyclical Reassessment Plan Participant *****</b>
572000	Barrington										
	A	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	A	2018	Residential	Review of Reassessment					92.97	2021	yes
572200	Benton										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
572400	Italy										
	A	2018	All Property	Review of Reassessment			100.00	100.00		2021	yes
	A	2018	Residential	Review of Reassessment					97.57	2021	yes
572600	Jerusalem										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	A	2018	Residential	Review of Reassessment					93.09	2021	yes
572800	Middlesex										
	A	2018	All Property	Review of Reassessment			96.00	96.00		2021	yes
	A	2018	Residential	Review of Reassessment					90.88	2021	yes
573000	Milo										
	B	2019	All Property	Review of Reassessment			100.00	100.00			
	B	2019	Residential	Review of Reassessment					100.00		
573200	Potter										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		
573400	Starkey										
	B	2018	All Property	Review of Reassessment			98.00	98.00		2021	yes
	B	2018	Residential	Review of Reassessment					92.97	2021	yes
573600	Torrey										
	A	2019	All Property	Review of Reassessment			100.00	100.00			
	A	2019	Residential	Review of Reassessment					100.00		

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		New York City				2019					
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2019 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2019 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York City										
	C	2019	1	Review of Reassessment			3.58	6.00		2020	yes
	C	2019	2	Review of Reassessment			33.98	45.00		2020	yes
	C	2019	3	Review of Reassessment			45.00	45.00		2020	yes
	C	2019	4	Review of Reassessment			39.74	45.00		2020	yes

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For more information concerning the data provided in this  
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