



**Department of
Taxation and Finance**

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Assessment Equity in New York: Results from the 2024 Market Value Survey

Amanda Hiller
Acting Tax Commissioner

Michael Shollar
Executive Deputy Commissioner

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Introduction

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.¹ The present report documents findings from the 2024 market value survey.

Included herein is information for the State’s 984 non-village assessing units, which consist of 2 counties, 61 cities and 921 towns.

¹This analysis is required by Section 1200 of the Real Property Tax Law.

2024 Market Value
Survey Data and
Estimation Methodology

For the 2024 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.

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 2024 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.

Statistical
Measurement of
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	.52	.40
2.	110,000	100,000	1.20	.30
Median 3.	80,000	100,000	1.10	.00
4.	58,000	100,000	.80	.22
5.	52,000	100,000	.58	.28
			Total Deviation	1.20
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

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)² 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.

²This 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 Indicated General Acceptable 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
*These types of property are provided for general guidance only and may not represent jurisdictional requirements.		
**CODs lower than 5.0 may indicate sales chasing or non-representative samples.		

In its work with various types of assessing units, the Tax 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 2024 market survey, the median residential COD among the sampled assessing units was 19.24, and the median for all property classes combined was 21.91.³ 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 6.32 to 70.57. For the residential COD, the range among assessing units was 6.18 to 57.09.

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.⁴

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

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

Table 3 summarizes the 2024 COD information according to type of assessing unit, as measured by population density, and the COD guidelines shown in Table 2. A total of 29 percent of the sampled assessing units had a COD that reflected uniform assessing practices for the entire roll. In the case of residential property only, 11 percent of the sampled units had uniform rolls.

Table 3. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2024 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	342	15	20	10%	25%
>100 – ≤400	138	12	17	13%	34%
> 400	108	10	15	11%	39%
TOTAL	588	--	--	11%	29%

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

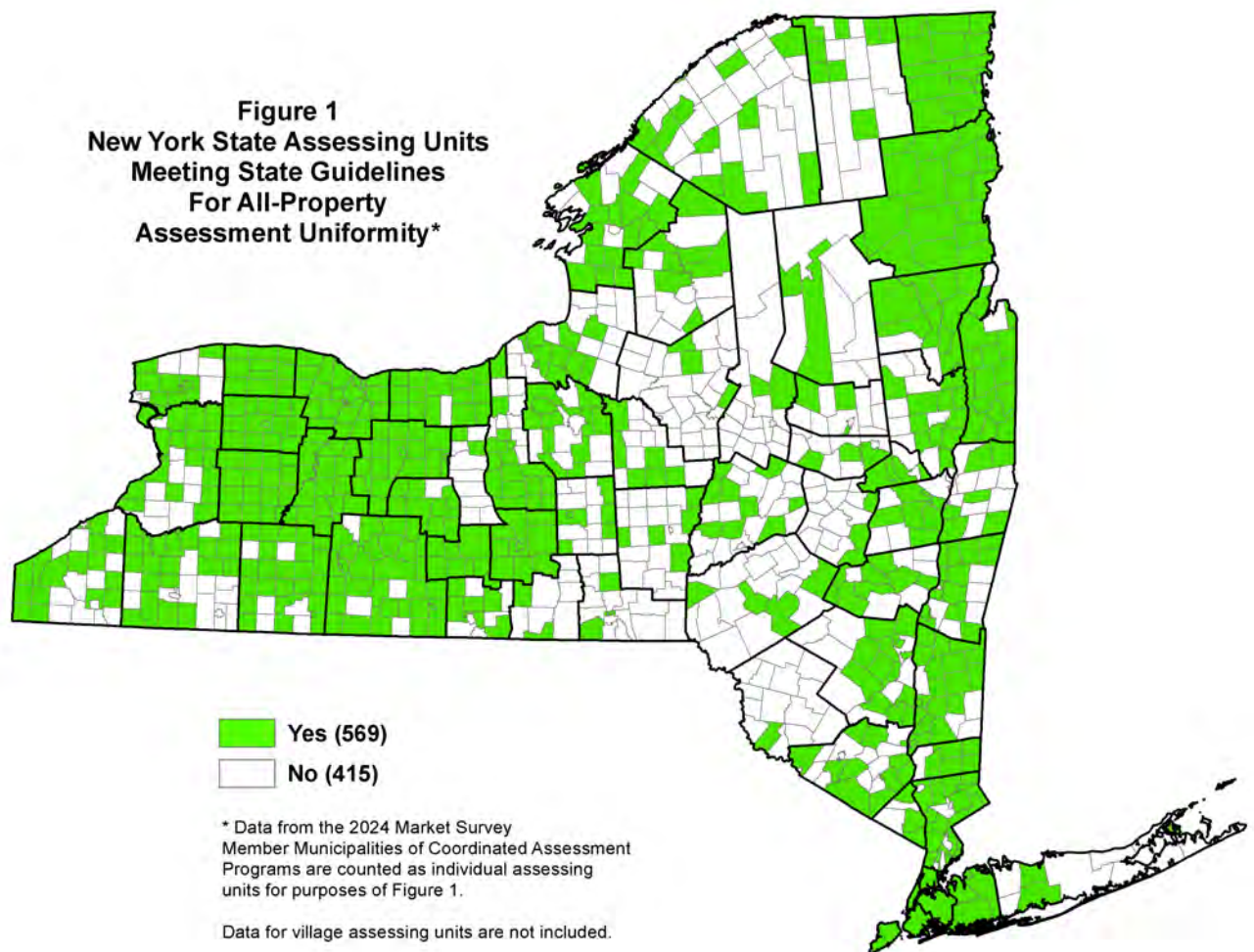
Table 4 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 569 (57.8%) of the State's assessing units had uniform assessment rolls. This represents a substantial decrease (4.78%) in the number of assessing units found to be equitable in the 2023 survey analysis.

Table 4. Assessment Uniformity, Sampled and Non-Sampled Assessing Units* (2024 Market Value Survey)

	Total	Number with Uniformity	
		Residential	All Property
Sampled	588	65	173
Non-Sampled	396	396	396
Total	984	461 (46.8%)	569 (57.8%)

*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.



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 2024 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that over 40% 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.

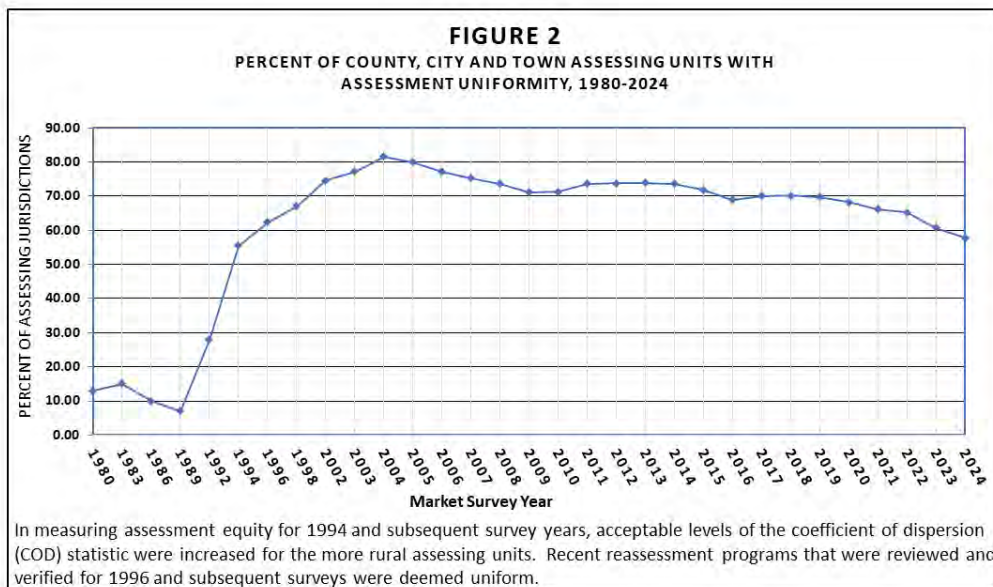
The 93 assessing units having a level of assessment of 25% or less probably have decades-old rolls, i.e., no general reassessment program has likely been conducted in a great many years. The additional 144 having a level of assessment in the 25% to 50% range are also very outdated, even in areas of the state with changing real estate markets.

Table 5. Level of Assessment, as Measured by 2024 State Equalization Rate

Level of Assessment	Number of Assessing Units*	
0.00 - 10.00	56	(5.7%)
10.01 - 25.00	37	(3.8%)
25.01 - 50.00	144	(14.7%)
50.01 - 75.00	340	(34.6%)
75.01 - 100.00	405	(41.2%)
Greater than 100.00	0	(0.0%)
Total	982	(100%)

*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. Uniformity has dipped below 60% for the first time since 1994 furthering the general trend away from uniformity since its peak in 2004.



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 45 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 only one unit tended to do the reverse.

Table 6. Value-Related Bias in Assessing, Sampled Assessing Units, 2024 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	1	<1%	97	16%
Neutral	265	45%	210	36%
Regressive	322	55%	281	48%
TOTAL	588	100%	588	100%

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

When all property classes are combined, the situation changes significantly. Table 6 shows that 16 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 48 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
2024 Market Survey

As of January 24, 2025, approximately 6 percent (34) of the 588 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 2024 survey.

Of the 396 assessing units for which recent reassessment projects were reviewed for the 2024 market value survey, approximately 35 percent (139) have scheduled a subsequent reassessment project.

These subsequent reassessments are scheduled to be performed on a roll completed between 2025 and 2026.



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

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' 2024 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^{th} parcel in the j^{th} stratum.

Let w_j = p_j / s_j , where:

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

s_j = the number of sampled j^{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:

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

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

	Regressive Greater than 1.03	Neutral 0.98 to 1.03	Progressive Less than 0.98
Ratios:			
a. Simple Mean	.70	.70	.70
b. Price-weighted Mean	.58	.68	.85
Price-Related Differential (a / 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_j = 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 "ith" sampled property in the jth stratum; and
- EMV_{ij} = estimated market value of the "ith" sampled property in the jth stratum.

Appendix B – 2024 Market Value Survey: Coefficient of Dispersion and Price Related Differential Report

**New York State Board Of Real Property Tax Services
2024 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
010100	Albany										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
010300	Cohoes										
	C	2020	All Property	Sales/Appraisals	22.73	1.02	35.18	35.18			
	C	2023	Residential	Sales Only	19.49	1.06			35.18		
011800	Watervliet										
	C	2022	All Property	Sales/Appraisals	22.65	1.04	65.29	65.29			
	C	2023	Residential	Sales Only	20.22	1.06			65.29		
012000	Berne										
	A	2020	All Property	Sales/Appraisals	16.75	0.92	41.50	41.50			
	A	2023	Residential	Sales Only	16.47	1.04			41.50		
012200	Bethlehem										
	C	2021	All Property	Sales/Appraisals	10.60	0.98	71.00	71.00			
	C	2023	Residential	Sales Only	9.35	1.00			71.00		
012400	Coeymans										
	B	2020	All Property	Review of Reassessment			81.00	81.00			
	B	2020	Residential	Review of Reassessment					81.00		
012600	Colonie										
	C	2020	All Property	Sales/Appraisals	19.97	0.90	48.00	48.00			
	C	2023	Residential	Sales Only	14.44	1.00			40.23		
012800	Green Island										
	C	2022	All Property	Sales/Appraisals	19.83	0.94	71.00	71.00			
	C	2023	Residential	Sales Only	17.61	1.04			64.81		
013000	Guilderland										
	C	2022	All Property	Sales/Appraisals	10.99	1.00	82.00	82.00			
	C	2023	Residential	Sales Only	10.33	1.02			82.00		
013200	Knox										
	A	2019	All Property	Sales/Appraisals	38.44	1.30	38.00	38.00			
	A	2023	Residential	Sales Only	18.45	1.04			38.00		

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County of Albany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
013400	New Scotland										
	B	2019	All Property	Sales/Appraisals	15.55	0.94	70.00	70.00			
	B	2023	Residential	Sales Only	14.70	1.02			70.00		
013600	Rensselaerville										
	A	2019	All Property	Sales/Appraisals	34.85	1.21	42.01	42.01			
	A	2023	Residential	Sales Only	31.50	1.20			40.21		
013800	Westerlo										
	A	2020	All Property	Sales/Appraisals	29.01	0.69	0.62	0.62			
	A	2023	Residential	Sales Only	26.20	1.08			0.54		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
022000	Alfred										
	B	2021	All Property	Sales/Appraisals	16.09	1.04	62.00	62.00			
	B	2023	Residential	Sales Only	15.46	1.04			62.00		
022200	Allen										
	A	2019	All Property	CAMA/Appraisals	20.27	1.09	66.00	66.00		2025	
	A	2023	Residential	CAMA	18.12	1.00			56.30	2025	
022400	Alma										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
022600	Almond										
	A	2020	All Property	Sales/Appraisals	17.93	1.08	65.00	65.00			
	A	2023	Residential	Sales Only	18.62	1.05			58.91		
022800	Amity										
	A	2022	All Property	Review of Reassessment			82.70	82.70			
	A	2022	Residential	Review of Reassessment					73.79		
023000	Andover										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
023200	Angelica										
	A	2021	All Property	CAMA/Appraisals	16.31	0.98	77.20	77.20			
	A	2023	Residential	CAMA	19.11	1.04			70.64		
023400	Belfast										
	A	2024	All Property	Review of Reassessment			90.36	100.00			
	A	2024	Residential	Review of Reassessment					90.00		
023600	Birdsall										
	A	2021	All Property	CAMA/Appraisals	13.08	0.97	71.60	71.60			
	A	2023	Residential	CAMA	17.76	0.99			61.83		
023800	Bolivar										
	A	2020	All Property	Sales/Appraisals	26.96	1.04	68.00	68.00			
	A	2023	Residential	Sales Only	20.84	1.08			68.00		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
024000	Burns										
	A	2022	All Property	Review of Reassessment			89.00	89.00			
	A	2022	Residential	Review of Reassessment					79.52		
024200	Caneadea										
	A	2020	All Property	Review of Reassessment			78.50	78.50			
	A	2020	Residential	Review of Reassessment					70.14		
024400	Centerville										
	A	2020	All Property	CAMA/Appraisals	14.77	0.98	78.72	78.72			
	A	2023	Residential	CAMA	20.32	1.01			78.72		
024600	Clarksville										
	A	2021	All Property	CAMA/Appraisals	19.09	1.03	56.00	56.00			
	A	2023	Residential	CAMA	21.25	1.00			56.00		
024800	Cuba										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
025000	Friendship										
	A	2023	All Property	Review of Reassessment			99.70	99.70			
	A	2023	Residential	Review of Reassessment					93.46		
025200	Genesee										
	A	2021	All Property	CAMA/Appraisals	19.21	1.06	63.00	63.00			
	A	2023	Residential	CAMA	20.47	1.03			63.00		
025400	Granger										
	A	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					81.50		
025600	Grove										
	A	2023	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2023	Residential	Review of Reassessment					100.00	2025	yes
025800	Hume										
	A	2023	All Property	Review of Reassessment			99.35	99.35			
	A	2023	Residential	Review of Reassessment					93.46		

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
026000	Independence										
	A	2022	All Property	Review of Reassessment			86.00	86.00			
	A	2022	Residential	Review of Reassessment					86.00		
026200	New Hudson										
	A	2021	All Property	CAMA/Appraisals	15.87	1.03	63.00	63.00		2025	
	A	2023	Residential	CAMA	15.46	0.99			59.39	2025	
026400	Rushford										
	A	2022	All Property	CAMA/Appraisals	21.56	1.04	65.88	65.88			
	A	2023	Residential	CAMA	23.86	1.07			61.71		
026600	Scio										
	A	2021	All Property	Review of Reassessment			74.84	74.84			
	A	2021	Residential	Review of Reassessment					65.51		
026800	Ward										
	A	2022	All Property	CAMA/Appraisals	14.60	0.98	76.94	76.94		2025	
	A	2023	Residential	CAMA	16.96	0.99			68.96	2025	
027000	Wellsville										
	B	2021	All Property	Sales/Appraisals	25.45	1.08	67.88	67.88		2025	
	B	2023	Residential	Sales Only	26.10	1.07			63.87	2025	
027200	West Almond										
	A	2020	All Property	CAMA/Appraisals	14.36	0.99	79.10	79.10		2025	
	A	2023	Residential	CAMA	17.63	1.00			69.19	2025	
027400	Willing										
	A	2020	All Property	CAMA/Appraisals	20.19	0.99	69.80	69.80			
	A	2023	Residential	CAMA	18.56	1.03			69.80		
027600	Wirt										
	A	2021	All Property	CAMA/Appraisals	21.08	1.04	70.00	70.00			
	A	2023	Residential	CAMA	23.30	1.05			70.00		

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
030200	Binghamton	2020	All Property	Sales/Appraisals	31.83	1.09	58.00	58.00			
	C	2023	Residential	Sales Only	33.71	1.16			51.66		
032000	Barker	2019	All Property	Sales/Appraisals	17.20	1.15	77.00	77.00			
	A	2023	Residential	Sales Only	19.52	1.10			72.64		
032200	Binghamton	2020	All Property	Sales/Appraisals	28.14	1.13	51.50	51.50			
	B	2023	Residential	Sales Only	20.31	1.04			51.50		
032400	Chenango	2020	All Property	Sales/Appraisals	20.75	0.99	49.50	49.50			
	B	2023	Residential	Sales Only	18.89	1.04			45.84		
032600	Colesville	2019	All Property	CAMA/Appraisals	21.04	1.10	5.80	5.80			
	A	2023	Residential	CAMA	21.02	1.05			5.68		
032800	Conklin	2020	All Property	Sales/Appraisals	30.23	1.04	50.25	50.25			
	B	2023	Residential	Sales Only	29.59	1.13			43.39		
033000	Dickinson	2020	All Property	CAMA/Appraisals	14.93	1.01	52.40	52.40			
	C	2023	Residential	CAMA	14.78	1.02			45.90		
033200	Fenton	2021	All Property	Sales/Appraisals	19.66	1.04	47.40	47.40			
	B	2023	Residential	Sales Only	17.81	1.04			44.68		
033400	Kirkwood	2020	All Property	Sales/Appraisals	26.62	0.94	58.50	58.50			
	B	2023	Residential	Sales Only	23.05	1.08			46.33		
033600	Lisle	2020	All Property	Sales/Appraisals	30.70	1.08	78.40	78.40			
	A	2023	Residential	Sales Only	17.46	1.06			71.04		

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County of Broome

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
033800	Maine B	2020	All Property	Sales/Appraisals	27.13	1.08	45.00	45.00			
	B	2023	Residential	Sales Only	27.14	1.11			42.48		
034000	Nanticoke A	2019	All Property	Sales/Appraisals	25.94	1.05	40.60	40.60			
	A	2023	Residential	Sales Only	11.82	1.05			41.77		
034200	Sanford A	2019	All Property	Sales/Appraisals	22.23	1.44	44.90	44.90			
	A	2019	Residential	Sales/Appraisals	23.03	1.02			47.04		
034400	Triangle A	2022	All Property	Sales/Appraisals	23.34	1.02	75.00	75.00			
	A	2023	Residential	Sales Only	26.14	1.12			67.33		
034600	Union C	2021	All Property	Sales/Appraisals	28.21	1.07	3.14	3.14			
	C	2023	Residential	Sales Only	26.99	1.10			2.90		
034800	Vestal C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
035000	Windsor A	2019	All Property	Sales/Appraisals	30.09	1.18	48.90	48.90			
	A	2023	Residential	Sales Only	39.41	1.18			47.09		

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County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
041200	Olean	2020	All Property	Sales/Appraisals	24.38	1.05	74.00	74.00			
	C	2023	Residential	Sales Only	24.80	1.10			67.38		
041600	Salamanca	2020	All Property	CAMA/Appraisals	19.20	1.00	11.75	11.75			
	C	2023	Residential	CAMA	18.44	1.00			11.75		
042000	Allegany	2021	All Property	Sales/Appraisals	17.64	1.06	66.32	61.00			
	B	2023	Residential	Sales Only	16.05	1.04			66.01		
042200	Ashford	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
042400	Carrollton	2020	All Property	CAMA/Appraisals	18.32	1.08	60.00	60.00			
	A	2023	Residential	CAMA	21.97	1.08			48.91		
042600	Coldspring	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
042800	Conewango	2020	All Property	CAMA/Appraisals	21.66	1.02	41.50	41.50			
	A	2023	Residential	CAMA	25.09	1.08			41.50		
043000	Dayton	2022	All Property	Review of Reassessment			90.00	90.00			
	A	2022	Residential	Review of Reassessment					81.94		
043200	East Otto	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
043600	Ellicottville	2022	All Property	Sales/Appraisals	30.52	1.08	54.50	54.50			
	A	2023	Residential	Sales Only	19.11	1.00			54.50		

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County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
043800	Farmersville	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
044000	Franklinville	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
044200	Freedom	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
044400	Great Valley	2022	All Property	Sales/Appraisals	24.48	1.03	63.00	63.00		2025	
	A	2023	Residential	Sales Only	22.64	1.09			63.00	2025	
044600	Hinsdale	2020	All Property	CAMA/Appraisals	21.18	1.06	64.00	64.00			
	A	2023	Residential	CAMA	18.82	1.02			55.22		
044800	Humphrey	2020	All Property	CAMA/Appraisals	20.24	1.07	63.00	63.00			
	A	2023	Residential	CAMA	19.14	1.00			58.00		
045000	Ischua	2020	All Property	CAMA/Appraisals	21.18	1.06	64.00	64.00			
	A	2023	Residential	CAMA	18.82	1.02			55.22		
045200	Leon	2022	All Property	Sales/Appraisals	16.75	0.97	67.00	67.00			
	A	2022	Residential	Sales/Appraisals	11.65	1.03			67.00		
045400	Little Valley	2020	All Property	CAMA/Appraisals	14.46	1.06	45.00	45.00			
	A	2023	Residential	CAMA	16.78	1.04			42.81		
045600	Lyndon	2021	All Property	Sales/Appraisals	10.22	1.03	68.00	68.00			
	A	2021	Residential	Sales/Appraisals	13.59	1.03			61.82		

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045800	Machias										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
046000	Mansfield										
	A	2020	All Property	Review of Reassessment			82.00	82.00			
	A	2020	Residential	Review of Reassessment					76.57		
046200	Napoli										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
046400	New Albion										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
046600	Olean										
	A	2020	All Property	Sales/Appraisals	21.36	1.05	48.95	43.00			
	A	2023	Residential	Sales Only	21.15	1.05			47.57		
046800	Otto										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
047000	Perrysburg										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
047200	Persia										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
047400	Portville										
	A	2022	All Property	Sales/Appraisals	24.89	1.09	59.00	59.00			
	A	2023	Residential	Sales Only	25.03	1.10			59.00		
047600	Randolph										
	A	2020	All Property	CAMA/Appraisals	24.98	1.01	53.50	53.50			
	A	2023	Residential	CAMA	23.06	1.09			57.60		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
047800	Red House										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
048000	Salamanca										
	A	2020	All Property	CAMA/Appraisals	20.43	1.01	64.00	64.00			
	A	2023	Residential	CAMA	19.09	1.03			64.00		
048200	South Valley										
	A	2020	All Property	CAMA/Appraisals	16.05	0.98	52.00	52.00			
	A	2023	Residential	CAMA	15.08	1.02			41.61		
048400	Yorkshire										
	B	2020	All Property	CAMA/Appraisals	17.24	1.04	11.00	11.00			
	B	2023	Residential	CAMA	17.70	1.02			11.13		

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County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
050100	Auburn										
	C	2022	All Property	Review of Reassessment			88.00	88.00			
	C	2022	Residential	Review of Reassessment					88.00		
052000	Aurelius										
	A	2022	All Property	Review of Reassessment			83.00	83.00			
	A	2022	Residential	Review of Reassessment					76.11		
052200	Brutus										
	B	2021	All Property	Sales/Appraisals	18.97	1.02	65.00	65.00			
	B	2023	Residential	Sales Only	16.32	1.04			65.00		
052400	Cato										
	A	2022	All Property	CAMA/Appraisals	25.90	1.06	60.00	60.00			
	A	2023	Residential	CAMA	21.10	1.03			66.28		
052600	Conquest										
	A	2021	All Property	Review of Reassessment			78.00	78.00			
	A	2021	Residential	Review of Reassessment					78.00		
052800	Fleming										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
053000	Genoa										
	A	2021	All Property	Review of Reassessment			80.00	80.00			
	A	2021	Residential	Review of Reassessment					80.00		
053200	Ira										
	A	2020	All Property	Sales/Appraisals	21.81	1.07	70.00	70.00			
	A	2023	Residential	Sales Only	11.77	1.02			70.00		
053400	Ledyard										
	A	2022	All Property	Review of Reassessment			80.00	80.00			
	A	2022	Residential	Review of Reassessment					80.00		
053600	Locke										
	A	2020	All Property	Review of Reassessment			76.00	76.00			
	A	2020	Residential	Review of Reassessment					76.00		

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053800	Mentz										
	B	2020	All Property	CAMA/Appraisals	18.08	1.04	72.00	72.00			
	B	2023	Residential	CAMA	14.88	1.02			66.40		
054000	Montezuma										
	A	2022	All Property	Sales/Appraisals	39.41	1.28	47.00	47.00			
	A	2022	Residential	Sales/Appraisals	37.79	1.18			50.76		
054200	Moravia										
	B	2023	All Property	Review of Reassessment			95.00	95.00			
	B	2023	Residential	Review of Reassessment					95.00		
054400	Niles										
	A	2022	All Property	Sales/Appraisals	19.69	1.11	65.00	65.00			
	A	2023	Residential	Sales Only	19.01	1.03			65.00		
054600	Owasco										
	B	2021	All Property	Sales/Appraisals	21.88	1.09	51.00	51.00			
	B	2023	Residential	Sales Only	15.56	1.04			51.00		
054800	Scipio										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
055000	Sempronius										
	A	2019	All Property	CAMA/Appraisals	12.43	1.01	68.00	68.00		2025	
	A	2023	Residential	CAMA	14.59	1.00			68.00	2025	
055200	Sennett										
	B	2021	All Property	Sales/Appraisals	18.57	0.99	70.00	70.00			
	B	2023	Residential	Sales Only	15.59	1.04			62.83		
055400	Springport										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
055600	Sterling										
	A	2019	All Property	CAMA/Appraisals	18.00	1.01	58.00	58.00		2025	
	A	2023	Residential	CAMA	18.56	1.02			58.00	2025	

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055800	Summerhill										
	A	2023	All Property	Review of Reassessment			91.00	91.00			
	A	2023	Residential	Review of Reassessment					91.00		
056000	Throop										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
056200	Venice										
	A	2023	All Property	Review of Reassessment			88.00	88.00			
	A	2023	Residential	Review of Reassessment					88.00		
056400	Victory										
	A	2022	All Property	Sales/Appraisals	31.19	1.10	70.00	70.00			
	A	2022	Residential	Sales/Appraisals	30.96	1.06			71.75		

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060300	Dunkirk										
	C	2022	All Property	CAMA/Appraisals	17.30	1.03	50.00	50.00			
	C	2023	Residential	CAMA	16.75	1.03			50.00		
060800	Jamestown										
	C	2021	All Property	CAMA/Appraisals	17.46	1.03	75.00	75.00			
	C	2023	Residential	CAMA	17.50	1.03			70.69		
062000	Arkwright										
	A	2022	All Property	CAMA/Appraisals	18.97	1.05	33.00	33.00			
	A	2023	Residential	CAMA	19.45	1.03			34.87		
062200	Busti										
	B	2021	All Property	Sales/Appraisals	37.35	1.19	65.00	65.00		2025	
	B	2023	Residential	Sales Only	23.79	1.06			60.97	2025	
062400	Carroll										
	A	2022	All Property	Sales/Appraisals	21.92	1.08	68.00	68.00			
	A	2023	Residential	Sales Only	21.52	1.09			64.62		
062600	Charlotte										
	A	2022	All Property	CAMA/Appraisals	13.30	1.06	62.90	62.90			
	A	2023	Residential	CAMA	17.07	1.00			62.90		
062800	Chautauqua										
	A	2021	All Property	Review of Reassessment			82.50	82.50			
	A	2021	Residential	Review of Reassessment					76.58		
063000	Cherry Creek										
	A	2022	All Property	CAMA/Appraisals	21.90	1.09	60.50	60.50			
	A	2023	Residential	CAMA	21.82	1.01			57.01		
063200	Clymer										
	A	2020	All Property	Review of Reassessment			89.00	89.00		2025	
	A	2020	Residential	Review of Reassessment					83.56	2025	
063400	Dunkirk										
	B	2022	All Property	Sales/Appraisals	6.32	1.02	51.00	51.00			
	B	2022	Residential	Sales/Appraisals	6.18	1.02			51.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
063600	Ellery										
	A	2022	All Property	Sales/Appraisals	31.04	0.91	66.80	66.80			
	A	2023	Residential	Sales Only	17.79	1.02			66.80		
063800	Ellicott										
	B	2020	All Property	Review of Reassessment			82.00	82.00			
	B	2020	Residential	Review of Reassessment					72.74		
064000	Ellington										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
064200	French Creek										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
064400	Gerry										
	A	2022	All Property	CAMA/Appraisals	26.57	1.13	62.10	62.10			
	A	2023	Residential	CAMA	17.51	1.02			69.00		
064600	Hanover										
	B	2021	All Property	Sales/Appraisals	30.85	1.11	52.00	52.00			
	B	2023	Residential	Sales Only	28.70	1.11			52.00		
064800	Harmony										
	A	2021	All Property	Sales/Appraisals	26.65	1.02	68.00	68.00			
	A	2023	Residential	Sales Only	22.44	1.08			68.00		
065000	Kiantone										
	A	2021	All Property	Sales/Appraisals	26.65	1.02	68.00	68.00			
	A	2023	Residential	Sales Only	22.44	1.08			68.00		
065200	Mina										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
065400	North Harmony										
	A	2021	All Property	Sales/Appraisals	34.63	0.96	64.00	64.00			
	A	2023	Residential	Sales Only	26.58	1.06			64.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
065600	Poland										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
065800	Pomfret										
	B	2022	All Property	Sales/Appraisals	19.85	1.03	12.00	12.00			
	B	2023	Residential	Sales Only	20.96	1.02			12.00		
066000	Portland										
	B	2022	All Property	Sales/Appraisals	21.38	1.10	36.00	36.00			
	B	2023	Residential	Sales Only	32.82	1.17			36.00		
066200	Ripley										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
066400	Sheridan										
	A	2022	All Property	CAMA/Appraisals	13.97	1.00	43.00	43.00			
	A	2023	Residential	CAMA	13.97	1.01			43.00		
066600	Sherman										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
066800	Stockton										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					82.10		
067000	Villanova										
	A	2022	All Property	CAMA/Appraisals	15.31	1.02	41.00	41.00			
	A	2023	Residential	CAMA	24.90	1.07			41.00		
067200	Westfield										
	A	2022	All Property	CAMA/Appraisals	17.03	1.03	54.50	54.50			
	A	2023	Residential	CAMA	20.79	1.01			54.50		

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County of Chemung

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
070400	Elmira										
	C	2021	All Property	Sales/Appraisals	44.41	1.20	61.00	61.00			
	C	2023	Residential	Sales Only	46.19	1.26			61.00		
072000	Ashland										
	B	2021	All Property	Sales/Appraisals	30.18	1.19	1.09	1.09			
	B	2021	Residential	Sales/Appraisals	29.33	1.13			1.17		
072200	Baldwin										
	A	2021	All Property	Sales/Appraisals	53.63	1.35	1.21	1.21			
	A	2021	Residential	Sales/Appraisals	20.74	1.05			1.23		
072400	Big Flats										
	B	2022	All Property	Sales/Appraisals	16.17	1.01	88.42	100.00			
	B	2023	Residential	Sales Only	14.79	1.00			83.98		
072600	Catlin										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					94.85		
072800	Chemung										
	A	2020	All Property	Review of Reassessment			84.00	84.00			
	A	2020	Residential	Review of Reassessment					79.63		
073000	Elmira										
	B	2020	All Property	Sales/Appraisals	15.56	1.26	72.00	72.00			
	B	2023	Residential	Sales Only	15.40	1.01			72.00		
073200	Erin										
	A	2021	All Property	Sales/Appraisals	19.10	1.11	58.00	58.00			
	A	2023	Residential	Sales Only	19.68	1.08			53.85		
073400	Horseheads										
	C	2022	All Property	Review of Reassessment			91.00	91.00			
	C	2022	Residential	Review of Reassessment					91.00		
073600	Southport										
	B	2022	All Property	Sales/Appraisals	28.46	1.12	76.00	76.00			
	B	2023	Residential	Sales Only	29.02	1.12			74.71		

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073800	Van Etten										
	A	2022	All Property	Sales/Appraisals	28.12	1.03	72.00	72.00		2025	
	A	2022	Residential	Sales/Appraisals	21.84	1.09			66.76	2025	
074000	Veteran										
	A	2021	All Property	Sales/Appraisals	21.68	1.14	74.00	74.00		2025	
	A	2023	Residential	Sales Only	21.56	1.10			73.62	2025	

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081100	Norwich										
	C	2021	All Property	Sales/Appraisals	25.42	1.06	47.70	47.70			
	C	2023	Residential	Sales Only	25.66	1.08			44.71		
082000	Afton										
	A	2020	All Property	Sales/Appraisals	55.12	1.38	47.00	47.00			
	A	2023	Residential	Sales Only	27.24	1.12			47.00		
082200	Bainbridge										
	A	2022	All Property	Sales/Appraisals	25.58	1.13	74.00	74.00			
	A	2023	Residential	Sales Only	18.73	1.07			74.00		
082400	Columbus										
	A	2019	All Property	Sales/Appraisals	16.21	0.85	89.00	89.00			
	A	2019	Residential	Sales/Appraisals	18.70	1.08			78.08		
082600	Coventry										
	A	2021	All Property	CAMA/Appraisals	20.61	0.95	77.00	77.00			
	A	2023	Residential	CAMA	16.52	1.01			77.00		
082800	German										
	A	2020	All Property	Sales/Appraisals	18.18	1.00	35.75	35.75			
	A	2020	Residential	Sales/Appraisals	15.22	1.04			34.68		
083000	Greene										
	A	2022	All Property	Sales/Appraisals	21.71	1.05	65.00	65.00			
	A	2023	Residential	Sales Only	17.64	1.07			65.00		
083200	Guilford										
	A	2019	All Property	Sales/Appraisals	15.35	1.01	81.00	81.00			
	A	2019	Residential	Sales/Appraisals	12.60	1.03			81.00		
083400	Lincklaen										
	A	2019	All Property	Sales/Appraisals	33.09	1.18	41.20	41.20			
	A	2019	Residential	Sales/Appraisals	26.61	1.09			42.12		
083600	Mc Donough										
	A	2020	All Property	CAMA/Appraisals	31.60	1.03	59.36	59.36			
	A	2023	Residential	CAMA	26.60	1.10			57.58		

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083800	New Berlin										
	A	2019	All Property	Sales/Appraisals	18.39	1.10	75.00	75.00			
	A	2023	Residential	Sales Only	17.85	1.05			75.00		
084000	North Norwich										
	A	2020	All Property	Sales/Appraisals	23.65	1.00	43.90	43.90			
	A	2023	Residential	Sales Only	23.31	1.05			43.90		
084200	Norwich										
	A	2020	All Property	Sales/Appraisals	29.85	1.05	34.00	34.00			
	A	2023	Residential	Sales Only	31.24	1.11			31.56		
084400	Otselic										
	A	2019	All Property	Sales/Appraisals	39.14	1.10	34.38	34.38			
	A	2019	Residential	Sales/Appraisals	33.62	1.11			32.74		
084600	Oxford										
	A	2020	All Property	Sales/Appraisals	29.46	1.19	42.10	42.10			
	A	2023	Residential	Sales Only	41.05	1.19			39.51		
084800	Pharsalia										
	A	2019	All Property	Sales/Appraisals	37.67	0.98	41.10	41.10			
	A	2019	Residential	Sales/Appraisals	31.62	1.00			40.26		
085000	Pitcher										
	A	2019	All Property	Sales/Appraisals	30.11	1.10	34.80	34.80			
	A	2019	Residential	Sales/Appraisals	28.68	1.08			38.94		
085200	Plymouth										
	A	2020	All Property	Sales/Appraisals	45.84	1.12	39.43	39.43			
	A	2020	Residential	Sales/Appraisals	45.28	1.22			37.55		
085400	Preston										
	A	2020	All Property	Sales/Appraisals	13.02	1.09	29.40	29.40			
	A	2020	Residential	Sales/Appraisals	13.32	1.05			30.40		
085600	Sherburne										
	A	2019	All Property	Sales/Appraisals	26.05	1.02	53.95	53.95			
	A	2023	Residential	Sales Only	22.59	1.06			49.27		

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County of Chenango

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
085800	Smithville										
	A	2020	All Property	Sales/Appraisals	27.68	1.13	49.00	49.00			
	A	2020	Residential	Sales/Appraisals	29.83	1.07			50.24		
086000	Smyrna										
	A	2020	All Property	Sales/Appraisals	55.94	1.24	49.80	49.80			
	A	2020	Residential	Sales/Appraisals	40.37	1.20			49.98		

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
091300	Plattsburgh										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
092000	Altona										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
092200	Ausable										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
092400	Beekmantown										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
092600	Black Brook										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
092800	Champlain										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
093000	Chazy										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
093200	Clinton										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
093400	Dannemora										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
093600	Ellenburg										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	

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County of Clinton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
093800	Mooers										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
094000	Peru										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
094200	Plattsburgh										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
094400	Saranac										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					93.74		
094600	Schuyler Falls										
	B	2022	All Property	Sales/Appraisals	12.58	0.89	72.00	72.00			
	B	2023	Residential	Sales Only	12.17	1.01			65.03		

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County of Columbia

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
100600	Hudson										
	C	2022	All Property	CAMA/Appraisals	19.15	1.00	71.00	71.00			
	C	2023	Residential	CAMA	22.35	0.99			65.84		
102000	Ancram										
	A	2023	All Property	Review of Reassessment			97.00	97.00			
	A	2023	Residential	Review of Reassessment					97.00		
102200	Austerlitz										
	A	2022	All Property	CAMA/Appraisals	20.02	1.04	64.00	64.00			
	A	2023	Residential	CAMA	12.41	1.00			64.00		
102400	Canaan										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
102600	Chatham										
	A	2022	All Property	Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					87.00		
102800	Claverack										
	B	2021	All Property	Review of Reassessment			69.00	69.00			
	B	2021	Residential	Review of Reassessment					69.00		
103000	Clermont										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
103200	Copake										
	A	2019	All Property	CAMA/Appraisals	24.31	0.97	65.00	65.00			
	A	2023	Residential	CAMA	20.87	1.00			65.00		
103400	Gallatin										
	A	2021	All Property	CAMA/Appraisals	24.65	1.14	62.00	62.00			
	A	2023	Residential	CAMA	18.26	1.03			62.00		
103600	Germantown										
	B	2021	All Property	Review of Reassessment			63.00	63.00			
	B	2021	Residential	Review of Reassessment					63.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
103800	Ghent										
	B	2022	All Property	Review of Reassessment			85.00	85.00			
	B	2022	Residential	Review of Reassessment					85.00		
104000	Greenport										
	B	2020	All Property	Review of Reassessment			73.65	73.65		2025	yes
	B	2020	Residential	Review of Reassessment					60.78	2025	yes
104200	Hillsdale										
	A	2022	All Property	CAMA/Appraisals	20.02	1.04	64.00	64.00			
	A	2023	Residential	CAMA	12.41	1.00			64.00		
104400	Kinderhook										
	B	2020	All Property	Review of Reassessment			64.00	64.00			
	B	2020	Residential	Review of Reassessment					64.00		
104600	Livingston										
	A	2019	All Property	CAMA/Appraisals	26.40	1.15	51.00	51.00			
	A	2023	Residential	CAMA	21.02	1.05			44.41		
104800	New Lebanon										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
105000	Stockport										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
105200	Stuyvesant										
	A	2022	All Property	CAMA/Appraisals	17.69	1.01	73.00	73.00			
	A	2023	Residential	CAMA	13.09	1.00			60.45		
105400	Taghkanic										
	A	2020	All Property	Review of Reassessment			74.44	74.44		2025	yes
	A	2020	Residential	Review of Reassessment					68.54	2025	yes

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
110200	Cortland										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
112000	Cincinnatus										
	A	2020	All Property	Review of Reassessment			81.00	81.00			
	A	2020	Residential	Review of Reassessment					81.00		
112200	Cortlandville										
	B	2021	All Property	CAMA/Appraisals	14.08	1.02	65.00	65.00			
	B	2023	Residential	CAMA	14.02	1.01			60.36		
112400	Cuyler										
	A	2021	All Property	Sales/Appraisals	16.61	1.06	68.00	68.00			
	A	2021	Residential	Sales/Appraisals	18.35	1.03			64.72		
112600	Freetown										
	A	2022	All Property	Sales/Appraisals	28.30	1.08	71.50	71.50			
	A	2022	Residential	Sales/Appraisals	16.35	0.99			67.80		
112800	Harford										
	A	2020	All Property	Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					75.27		
113000	Homer										
	B	2021	All Property	Sales/Appraisals	19.43	0.98	69.00	69.00			
	B	2023	Residential	Sales Only	13.43	1.04			69.00		
113200	Lapeer										
	A	2021	All Property	Sales/Appraisals	23.66	0.86	71.00	71.00			
	A	2023	Residential	Sales Only	19.86	1.03			61.58		
113400	Marathon										
	A	2021	All Property	Sales/Appraisals	23.66	0.86	71.00	71.00			
	A	2023	Residential	Sales Only	19.86	1.03			61.58		
113600	Preble										
	A	2021	All Property	Sales/Appraisals	24.59	0.94	61.00	61.00			
	A	2021	Residential	Sales/Appraisals	16.53	1.01			61.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
113800	Scott										
	A	2021	All Property	Sales/Appraisals	24.59	0.94	61.00	61.00			
	A	2021	Residential	Sales/Appraisals	16.53	1.01			61.00		
114000	Solon										
	A	2022	All Property	Sales/Appraisals	31.45	1.00	55.00	55.00			
	A	2022	Residential	Sales/Appraisals	28.94	1.05			55.00		
114200	Taylor										
	A	2020	All Property	Review of Reassessment			81.50	81.50			
	A	2020	Residential	Review of Reassessment					77.60		
114400	Truxton										
	A	2020	All Property	Sales/Appraisals	22.79	0.97	61.00	61.00			
	A	2020	Residential	Sales/Appraisals	21.65	1.07			57.17		
114600	Virgil										
	A	2020	All Property	CAMA/Appraisals	22.61	0.95	65.00	65.00		2025	
	A	2023	Residential	CAMA	14.42	1.01			65.00	2025	
114800	Willet										
	A	2022	All Property	Sales/Appraisals	26.62	0.95	59.66	63.00			
	A	2022	Residential	Sales/Appraisals	24.05	1.05			61.15		

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County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
122000	Andes										
	A	2022	All Property	Review of Reassessment			75.00	75.00			
	A	2022	Residential	Review of Reassessment					68.25		
122200	Bovina										
	A	2021	All Property	Sales/Appraisals	25.40	1.01	14.00	14.00			
	A	2021	Residential	Sales/Appraisals	21.11	1.05			12.80		
122400	Colchester										
	A	2021	All Property	Sales/Appraisals	45.20	0.77	2.16	4.00			
	A	2021	Residential	Sales/Appraisals	44.14	1.29			1.48		
122600	Davenport										
	A	2021	All Property	Sales/Appraisals	20.85	1.15	51.20	51.20			
	A	2023	Residential	Sales Only	19.69	1.07			51.20		
122800	Delhi										
	A	2021	All Property	Sales/Appraisals	31.63	1.07	33.75	33.75			
	A	2021	Residential	Sales/Appraisals	28.85	1.13			33.75		
123000	Deposit										
	A	2021	All Property	Sales/Appraisals	45.53	1.10	3.49	5.00			
	A	2021	Residential	Sales/Appraisals	40.06	1.20			3.07		
123200	Franklin										
	A	2021	All Property	Sales/Appraisals	20.03	1.06	71.50	71.50			
	A	2021	Residential	Sales/Appraisals	26.88	1.09			67.58		
123400	Hamden										
	A	2022	All Property	Review of Reassessment			83.50	83.50		2025	
	A	2022	Residential	Review of Reassessment					83.50	2025	
123600	Hancock										
	A	2021	All Property	Sales/Appraisals	36.66	1.11	8.35	8.35			
	A	2021	Residential	Sales/Appraisals	46.59	1.30			8.22		
123800	Harpersfield										
	A	2021	All Property	Sales/Appraisals	25.51	1.12	16.80	16.80			
	A	2021	Residential	Sales/Appraisals	26.65	1.15			17.15		

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County of Delaware

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
124000	Kortright										
	A	2020	All Property	Sales/Appraisals	25.37	1.16	60.40	60.40			
	A	2021	Residential	Sales/Appraisals	30.66	1.14			54.25		
124200	Masonville										
	A	2021	All Property	Sales/Appraisals	17.55	1.04	66.60	66.60			
	A	2021	Residential	Sales/Appraisals	21.30	1.06			66.60		
124400	Meredith										
	A	2020	All Property	Sales/Appraisals	25.37	1.16	60.40	60.40			
	A	2021	Residential	Sales/Appraisals	30.66	1.14			54.25		
124600	Middletown										
	A	2021	All Property	Sales/Appraisals	27.42	0.83	62.75	62.75			
	A	2023	Residential	Sales Only	29.07	1.11			51.41		
124800	Roxbury										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
125000	Sidney										
	B	2020	All Property	Sales/Appraisals	29.02	1.09	54.80	54.80			
	B	2023	Residential	Sales Only	28.86	1.14			54.80		
125200	Stamford										
	A	2021	All Property	Sales/Appraisals	25.78	0.96	15.85	15.85			
	A	2021	Residential	Sales/Appraisals	23.24	1.13			13.82		
125400	Tompkins										
	A	2021	All Property	Sales/Appraisals	37.47	0.66	2.54	6.00			
	A	2021	Residential	Sales/Appraisals	30.33	1.07			1.80		
125600	Walton										
	A	2021	All Property	Sales/Appraisals	23.83	1.12	71.00	71.00		2025	yes
	A	2023	Residential	Sales Only	24.17	1.11			71.00	2025	yes

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
130200	Beacon										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
131300	Poughkeepsie										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
132000	Amenia										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
132200	Beekman										
	C	2021	All Property	Sales/Appraisals	15.05	1.01	66.85	66.85			
	C	2023	Residential	Sales Only	13.13	1.00			62.77		
132400	Clinton										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
132600	Dover										
	B	2021	All Property	Sales/Appraisals	17.56	1.04	34.50	34.50			
	B	2023	Residential	Sales Only	14.99	1.03			34.50		
132800	East Fishkill										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
133000	Fishkill										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
133200	Hyde Park										
	C	2021	All Property	Sales/Appraisals	18.05	1.00	37.00	37.00			
	C	2023	Residential	Sales Only	13.71	1.01			37.00		
133400	La Grange										
	B	2019	All Property	Review of Reassessment			71.00	71.00			
	B	2019	Residential	Review of Reassessment					65.41		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
133600	Milan										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
133800	Northeast										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
134000	Pawling										
	B	2021	All Property	Sales/Appraisals	19.45	1.05	31.36	31.36			
	B	2023	Residential	Sales Only	11.82	1.00			31.36		
134200	Pine Plains										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
134400	Pleasant Valley										
	B	2019	All Property	Review of Reassessment			73.25	73.25			
	B	2019	Residential	Review of Reassessment					66.08		
134600	Poughkeepsie										
	C	2023	All Property	Review of Reassessment			94.00	94.00			
	C	2023	Residential	Review of Reassessment					94.00		
134800	Red Hook										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
135000	Rhinebeck										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
135200	Stanford										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
135400	Union Vale										
	B	2019	All Property	Review of Reassessment			71.00	71.00			
	B	2019	Residential	Review of Reassessment					64.79		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
135600	Wappinger										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
135800	Washington										
	A	2019	All Property	Review of Reassessment			74.36	74.36			
	A	2019	Residential	Review of Reassessment					67.13		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
140200	Buffalo										
	C	2020	All Property	Review of Reassessment			61.50	61.50		2025	
	C	2020	Residential	Review of Reassessment					54.80	2025	
140900	Lackawanna										
	C	2020	All Property	Review of Reassessment			76.00	76.00			
	C	2020	Residential	Review of Reassessment					72.26		
141600	Tonawanda										
	C	2023	All Property	Review of Reassessment			93.00	93.00			
	C	2023	Residential	Review of Reassessment					93.00		
142000	Alden										
	B	2021	All Property	Sales/Appraisals	11.70	0.99	62.00	62.00			
	B	2023	Residential	Sales Only	10.61	1.00			58.36		
142200	Amherst										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
142400	Aurora										
	B	2019	All Property	Sales/Appraisals	17.79	1.01	23.00	23.00			
	B	2023	Residential	Sales Only	16.80	1.02			23.00		
142600	Boston										
	B	2021	All Property	Sales/Appraisals	16.99	1.04	52.00	52.00			
	B	2023	Residential	Sales Only	15.97	1.04			52.00		
142800	Brant										
	A	2021	All Property	CAMA/Appraisals	16.63	0.98	53.00	53.00			
	A	2023	Residential	CAMA	17.41	1.02			53.00		
143000	Cheektowaga										
	C	2022	All Property	Review of Reassessment			80.00	80.00			
	C	2022	Residential	Review of Reassessment					80.00		
143200	Clarence										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
143400	Colden	2019	All Property	Sales/Appraisals	26.62	1.02	25.00	25.00			
	A	2023	Residential	Sales Only	20.83	1.05			25.70		
143600	Collins	2019	All Property	Sales/Appraisals	24.51	1.55	34.00	34.00			
	B	2023	Residential	Sales Only	25.86	1.10			37.47		
143800	Concord	2019	All Property	Sales/Appraisals	23.13	0.66	30.00	30.00			
	B	2023	Residential	Sales Only	20.28	1.07			27.46		
144000	Eden	2019	All Property	Sales/Appraisals	17.12	1.02	37.00	37.00			
	B	2023	Residential	Sales Only	14.64	1.02			37.00		
144200	Elma	2019	All Property	Sales/Appraisals	16.67	1.01	2.70	2.70			
	B	2023	Residential	Sales Only	16.46	1.03			2.70		
144400	Evans	2021	All Property	Sales/Appraisals	16.92	1.01	54.00	54.00			
	B	2023	Residential	Sales Only	16.39	1.03			54.00		
144600	Grand Island	2021	All Property	Review of Reassessment			73.00	73.00		2025	yes
	C	2021	Residential	Review of Reassessment					73.00	2025	yes
144800	Hamburg	2019	All Property	Sales/Appraisals	14.72	1.01	30.50	30.50			
	C	2023	Residential	Sales Only	12.83	1.02			30.50		
145000	Holland	2021	All Property	CAMA/Appraisals	11.40	1.02	50.00	50.00			
	A	2023	Residential	CAMA	11.45	1.01			50.00		
145200	Lancaster	2020	All Property	Review of Reassessment			72.00	72.00			
	C	2020	Residential	Review of Reassessment					72.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
145400	Marilla										
	B	2019	All Property	CAMA/Appraisals	13.03	0.99	24.00	24.00			
	B	2023	Residential	CAMA	10.20	1.01			25.07		
145600	Newstead										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2026	
	B	2023	Residential	Review of Reassessment					100.00	2026	
145800	North Collins										
	A	2021	All Property	Sales/Appraisals	22.20	1.08	52.00	52.00			
	A	2023	Residential	Sales Only	25.03	1.09			52.00		
146000	Orchard Park										
	C	2019	All Property	Sales/Appraisals	16.09	0.98	32.00	32.00			
	C	2023	Residential	Sales Only	13.93	1.00			32.00		
146200	Sardinia										
	A	2019	All Property	CAMA/Appraisals	14.14	1.01	35.00	35.00			
	A	2023	Residential	CAMA	14.17	1.02			35.00		
146400	Tonawanda										
	C	2019	All Property	Sales/Appraisals	16.00	0.98	23.00	23.00			
	C	2023	Residential	Sales Only	14.06	1.02			23.00		
146600	Wales										
	A	2019	All Property	CAMA/Appraisals	11.66	1.01	26.00	26.00			
	A	2023	Residential	CAMA	11.49	1.01			24.60		
146800	West Seneca										
	C	2019	All Property	Sales/Appraisals	16.48	0.98	25.00	25.00			
	C	2023	Residential	Sales Only	14.99	1.01			25.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
152000	Chesterfield										
	A	2022	All Property	Review of Reassessment			84.00	84.00		2025	yes
	A	2022	Residential	Review of Reassessment					84.00	2025	yes
152200	Crown Point										
	A	2022	All Property	Review of Reassessment			74.09	74.09		2025	yes
	A	2022	Residential	Review of Reassessment					68.03	2025	yes
152400	Elizabethtown										
	A	2022	All Property	Review of Reassessment			78.96	78.96			
	A	2022	Residential	Review of Reassessment					73.93		
152600	Essex										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
152800	Jay										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
153000	Keene										
	A	2019	All Property	Review of Reassessment			67.00	67.00		2025	yes
	A	2019	Residential	Review of Reassessment					67.00	2025	yes
153200	Lewis										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
153400	Minerva										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
153600	Moriah										
	A	2020	All Property	Review of Reassessment			68.00	68.00		2025	yes
	A	2020	Residential	Review of Reassessment					68.00	2025	yes
153800	Newcomb										
	A	2022	All Property	Review of Reassessment			90.00	90.00		2025	yes
	A	2022	Residential	Review of Reassessment					90.00	2025	yes

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
154000	North Elba										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
154200	North Hudson										
	A	2022	All Property	Review of Reassessment			82.08	82.08			
	A	2022	Residential	Review of Reassessment					62.45		
154400	St. Armand										
	A	2022	All Property	Review of Reassessment			84.00	84.00		2025	yes
	A	2022	Residential	Review of Reassessment					84.00	2025	yes
154600	Schroon										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
154800	Ticonderoga										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
155000	Westport										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
155200	Willsboro										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
155400	Wilmington										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes

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County of Franklin

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162000	Tupper Lake										
	A	2019	All Property	CAMA/Appraisals	23.49	1.05	70.00	70.00			
	A	2023	Residential	CAMA	25.14	1.07			66.45		
162200	Bangor										
	A	2018	All Property	CAMA/Appraisals	21.63	1.10	61.00	61.00			
	A	2023	Residential	CAMA	18.19	1.03			67.82		
162400	Bellmont										
	A	2019	All Property	CAMA/Appraisals	70.57	1.59	76.00	76.00			
	A	2023	Residential	CAMA	25.11	1.00			72.17		
162600	Bombay										
	A	2022	All Property	Sales/Appraisals	19.86	1.08	58.00	58.00			
	A	2022	Residential	Sales/Appraisals	22.89	1.09			58.00		
162800	Brandon										
	A	2022	All Property	Sales/Appraisals	19.45	1.01	51.00	51.00			
	A	2022	Residential	Sales/Appraisals	18.68	1.07			51.00		
163000	Brighton										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
163200	Burke										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
163400	Chateaugay										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					92.26		
163600	Constable										
	A	2022	All Property	Sales/Appraisals	24.88	1.12	7.02	7.02			
	A	2022	Residential	Sales/Appraisals	26.92	1.12			7.46		
163800	Dickinson										
	A	2022	All Property	CAMA/Appraisals	19.99	1.08	67.00	67.00			
	A	2023	Residential	CAMA	23.68	1.08			70.65		

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County of Franklin

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
164000	Duane										
	A	2021	All Property	Sales/Appraisals	33.17	0.99	61.00	61.00			
	A	2021	Residential	Sales/Appraisals	30.18	1.15			61.00		
164200	Fort Covington										
	A	2021	All Property	Sales/Appraisals	34.14	1.14	64.00	64.00			
	A	2021	Residential	Sales/Appraisals	41.14	1.22			64.00		
164400	Franklin										
	A	2022	All Property	Sales/Appraisals	41.86	1.08	64.00	64.00			
	A	2022	Residential	Sales/Appraisals	26.95	1.05			64.00		
164600	Harriestown										
	A	2020	All Property	Sales/Appraisals	29.09	1.16	70.21	64.00			
	A	2023	Residential	Sales Only	22.62	1.06			64.00		
164800	Malone										
	B	2022	All Property	CAMA/Appraisals	19.24	1.01	51.00	51.00			
	B	2023	Residential	CAMA	18.04	1.01			51.00		
165000	Moira										
	A	2019	All Property	CAMA/Appraisals	19.53	1.04	68.00	68.00			
	A	2023	Residential	CAMA	18.40	1.02			68.00		
165200	Santa Clara										
	A	2019	All Property	Sales/Appraisals	22.96	1.00	70.79	67.00			
	A	2019	Residential	Sales/Appraisals	18.15	1.08			67.00		
165400	Waverly										
	A	2019	All Property	Sales/Appraisals	33.46	1.42	66.00	66.00			
	A	2019	Residential	Sales/Appraisals	29.12	1.25			72.84		
165600	Westville										
	A	2019	All Property	CAMA/Appraisals	16.33	1.06	71.00	71.00			
	A	2023	Residential	CAMA	16.46	1.03			71.00		

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170500	Gloversville										
	C	2020	All Property	Sales/Appraisals	35.43	1.14	69.44	69.44			
	C	2023	Residential	Sales Only	35.79	1.22			62.62		
170800	Johnstown										
	C	2019	All Property	CAMA/Appraisals	12.91	1.00	69.00	69.00			
	C	2023	Residential	CAMA	13.54	1.01			59.62		
172000	Bleecker										
	A	2023	All Property	Review of Reassessment			99.21	99.21		2025	
	A	2023	Residential	Review of Reassessment					94.53	2025	
172200	Broadalbin										
	B	2019	All Property	Sales/Appraisals	37.47	1.15	52.15	52.15			
	B	2023	Residential	Sales Only	28.18	1.10			52.15		
172400	Caroga										
	A	2019	All Property	Sales/Appraisals	21.49	1.09	40.90	40.90			
	A	2019	Residential	Sales/Appraisals	14.31	1.04			40.90		
172600	Ephratah										
	A	2019	All Property	Sales/Appraisals	22.11	0.94	53.31	53.31			
	A	2019	Residential	Sales/Appraisals	14.52	1.01			53.45		
172800	Johnstown										
	B	2020	All Property	Sales/Appraisals	38.56	1.21	47.45	47.45			
	B	2023	Residential	Sales Only	32.35	1.16			41.08		
173000	Mayfield										
	B	2020	All Property	Sales/Appraisals	33.40	1.15	41.63	41.63			
	B	2023	Residential	Sales Only	31.93	1.17			38.00		
173200	Northampton										
	B	2020	All Property	CAMA/Appraisals	20.46	1.04	40.00	40.00			
	B	2023	Residential	CAMA	21.04	1.05			36.16		
173400	Oppenheim										
	A	2020	All Property	Sales/Appraisals	51.10	1.33	36.50	36.50			
	A	2020	Residential	Sales/Appraisals	25.67	1.12			34.34		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
173600	Perth										
	B	2019	All Property	Sales/Appraisals	23.96	1.05	35.90	35.90			
	B	2023	Residential	Sales Only	21.36	1.04			33.15		
173800	Stratford										
	A	2020	All Property	CAMA/Appraisals	18.93	0.99	68.50	68.50			
	A	2023	Residential	CAMA	20.47	1.01			60.49		

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County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
180200	Batavia										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
182000	Alabama										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
182200	Alexander										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
182400	Batavia										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
182600	Bergen										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
182800	Bethany										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
183200	Darien										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
183600	Le Roy										
	B	2024	All Property	Review of Reassessment			93.00	93.00			
	B	2024	Residential	Review of Reassessment					93.00		

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County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
183800	Oakfield										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
184000	Pavilion										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
184200	Pembroke										
	A	2021	All Property	Review of Reassessment			77.00	77.00		2025	yes
	A	2021	Residential	Review of Reassessment					72.37	2025	yes
184400	Stafford										
	A	2022	All Property	Review of Reassessment			90.00	90.00		2026	yes
	A	2022	Residential	Review of Reassessment					90.00	2026	yes

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County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
192000	Ashland										
	A	2019	All Property	CAMA/Appraisals	21.15	0.97	40.50	40.50			
	A	2023	Residential	CAMA	23.63	1.03			36.66		
192200	Athens										
	B	2023	All Property	Review of Reassessment			93.00	93.00			
	B	2023	Residential	Review of Reassessment					93.00		
192400	Cairo										
	B	2019	All Property	CAMA/Appraisals	16.21	1.02	38.20	38.20			
	B	2023	Residential	CAMA	17.21	1.03			38.20		
192600	Catskill										
	B	2019	All Property	Sales/Appraisals	26.09	0.96	32.50	32.50			
	B	2023	Residential	Sales Only	22.53	1.09			27.81		
192800	Coxsackie										
	B	2019	All Property	Sales/Appraisals	22.29	1.01	41.25	41.25			
	B	2023	Residential	Sales Only	20.62	1.05			37.99		
193000	Durham										
	A	2019	All Property	CAMA/Appraisals	17.40	1.00	41.50	41.50			
	A	2023	Residential	CAMA	18.53	1.00			38.04		
193200	Greenville										
	A	2019	All Property	Sales/Appraisals	25.13	1.06	47.00	47.00			
	A	2023	Residential	Sales Only	22.99	1.07			43.25		
193400	Halcott										
	A	2019	All Property	CAMA/Appraisals	16.36	1.06	64.40	64.40			
	A	2023	Residential	CAMA	21.63	1.06			57.07		
193600	Hunter										
	A	2019	All Property	Sales/Appraisals	43.40	1.15	29.10	29.10			
	A	2023	Residential	Sales Only	32.60	1.14			23.79		
193800	Jewett										
	A	2020	All Property	Review of Reassessment			60.50	60.50			
	A	2020	Residential	Review of Reassessment					54.82		

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County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
194000	Lexington										
	A	2019	All Property	Review of Reassessment			59.25	59.25			
	A	2019	Residential	Review of Reassessment					49.70		
194200	New Baltimore										
	A	2019	All Property	Sales/Appraisals	32.29	1.23	41.00	41.00			
	A	2023	Residential	Sales Only	25.12	1.10			41.00		
194400	Prattsville										
	A	2020	All Property	Review of Reassessment			64.00	64.00			
	A	2020	Residential	Review of Reassessment					56.71		
194600	Windham										
	A	2019	All Property	Review of Reassessment			61.00	61.00			
	A	2019	Residential	Review of Reassessment					54.12		

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County of Hamilton

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
202000	Arietta										
	A	2023	All Property	Review of Reassessment			95.00	95.00			
	A	2023	Residential	Review of Reassessment					88.79		
202200	Benson										
	A	2022	All Property	Sales/Appraisals	25.14	1.07	65.00	65.00			
	A	2023	Residential	Sales Only	24.81	1.08			54.23		
202400	Hope										
	A	2022	All Property	Sales/Appraisals	25.14	1.07	65.00	65.00			
	A	2023	Residential	Sales Only	24.81	1.08			54.23		
202600	Indian Lake										
	A	2018	All Property	Sales/Appraisals	21.86	1.12	71.89	68.00			
	A	2023	Residential	Sales Only	18.73	1.04			68.00		
202800	Inlet										
	A	2022	All Property	Review of Reassessment			88.50	88.50			
	A	2022	Residential	Review of Reassessment					88.50		
203000	Lake Pleasant										
	A	2018	All Property	Sales/Appraisals	21.07	1.06	73.00	73.00			
	A	2023	Residential	Sales Only	19.16	1.00			73.00		
203200	Long Lake										
	A	2021	All Property	Sales/Appraisals	23.48	1.03	75.00	75.00			
	A	2023	Residential	Sales Only	21.10	0.98			70.75		
203400	Morehouse										
	A	2021	All Property	Sales/Appraisals	23.61	1.06	75.00	75.00			
	A	2021	Residential	Sales/Appraisals	20.84	1.09			64.04		
203600	Wells										
	A	2022	All Property	Sales/Appraisals	25.14	1.07	65.00	65.00			
	A	2023	Residential	Sales Only	24.81	1.08			54.23		

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County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
210900	Little Falls										
	C	2022	All Property	Sales/Appraisals	45.60	1.19	11.50	11.50			
	C	2022	Residential	Sales/Appraisals	45.56	1.32			9.62		
212000	Columbia										
	A	2022	All Property	Sales/Appraisals	41.34	0.89	56.00	56.00			
	A	2023	Residential	Sales Only	28.94	1.12			51.98		
212200	Danube										
	A	2022	All Property	Sales/Appraisals	47.94	1.28	62.80	62.80			
	A	2022	Residential	Sales/Appraisals	32.41	1.10			62.80		
212400	Fairfield										
	A	2021	All Property	Sales/Appraisals	25.95	1.17	53.00	53.00			
	A	2021	Residential	Sales/Appraisals	27.07	1.14			53.00		
212600	Frankfort										
	B	2019	All Property	Sales/Appraisals	29.15	1.12	46.07	46.07			
	B	2023	Residential	Sales Only	28.83	1.16			46.07		
212800	German Flatts										
	B	2019	All Property	Sales/Appraisals	45.24	1.20	53.40	53.40			
	B	2023	Residential	Sales Only	45.51	1.27			53.40		
213000	Herkimer										
	B	2022	All Property	Sales/Appraisals	34.06	1.15	56.00	56.00			
	B	2023	Residential	Sales Only	34.66	1.14			56.00		
213200	Litchfield										
	A	2022	All Property	Sales/Appraisals	41.34	0.89	56.00	56.00			
	A	2023	Residential	Sales Only	28.94	1.12			51.98		
213400	Little Falls										
	A	2021	All Property	Sales/Appraisals	33.50	1.19	56.35	56.35			
	A	2021	Residential	Sales/Appraisals	29.88	1.13			56.35		
213600	Manheim										
	B	2022	All Property	Sales/Appraisals	58.76	0.92	55.00	55.00			
	B	2022	Residential	Sales/Appraisals	35.48	1.15			51.03		

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County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
213800	Newport										
	A	2019	All Property	Sales/Appraisals	37.36	1.30	64.00	64.00			
	A	2023	Residential	Sales Only	20.49	1.07			59.12		
214000	Norway										
	A	2019	All Property	Sales/Appraisals	19.43	1.20	47.50	47.50			
	A	2019	Residential	Sales/Appraisals	17.69	1.03			45.02		
214200	Ohio										
	A	2019	All Property	CAMA/Appraisals	25.33	1.09	71.00	71.00			
	A	2023	Residential	CAMA	34.28	1.07			60.88		
214400	Russia										
	A	2021	All Property	Sales/Appraisals	24.03	0.88	71.90	71.90			
	A	2021	Residential	Sales/Appraisals	24.11	1.00			64.70		
214600	Salisbury										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
214800	Schuyler										
	A	2021	All Property	Sales/Appraisals	41.90	1.13	57.38	57.38			
	A	2021	Residential	Sales/Appraisals	27.96	1.12			50.28		
215000	Stark										
	A	2021	All Property	Sales/Appraisals	20.18	1.05	43.22	43.22			
	A	2021	Residential	Sales/Appraisals	18.37	1.05			44.68		
215200	Warren										
	A	2021	All Property	Sales/Appraisals	39.81	0.94	45.79	45.79			
	A	2021	Residential	Sales/Appraisals	30.59	1.18			45.79		
215400	Webb										
	A	2019	All Property	Sales/Appraisals	31.23	1.23	60.25	60.25			
	A	2023	Residential	Sales Only	24.04	1.04			55.53		
215600	Winfield										
	A	2022	All Property	Sales/Appraisals	41.34	0.89	56.00	56.00			
	A	2023	Residential	Sales Only	28.94	1.12			51.98		

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County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
221800	Watertown										
	C	2022	All Property	Sales/Appraisals	22.56	1.03	80.00	80.00			
	C	2023	Residential	Sales Only	23.78	1.07			75.17		
222000	Adams										
	B	2022	All Property	Sales/Appraisals	14.74	1.01	85.00	85.00			
	B	2023	Residential	Sales Only	14.75	1.03			79.51		
222200	Alexandria										
	A	2019	All Property	CAMA/Appraisals	21.93	1.04	65.00	65.00			
	A	2023	Residential	CAMA	22.12	1.02			65.00		
222400	Antwerp										
	A	2022	All Property	Sales/Appraisals	24.79	0.95	72.00	72.00			
	A	2022	Residential	Sales/Appraisals	13.60	0.99			76.20		
222600	Brownville										
	A	2019	All Property	Sales/Appraisals	16.93	0.86	80.00	80.00			
	A	2023	Residential	Sales Only	16.41	1.04			74.18		
222800	Cape Vincent										
	A	2022	All Property	Sales/Appraisals	21.59	1.04	73.00	73.00			
	A	2023	Residential	Sales Only	22.54	1.07			69.50		
223000	Champion										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
223200	Clayton										
	A	2023	All Property	Review of Reassessment			96.00	96.00			
	A	2023	Residential	Review of Reassessment					96.73		
223400	Ellisburg										
	A	2019	All Property	CAMA/Appraisals	18.62	0.90	74.00	74.00		2025	
	A	2023	Residential	CAMA	16.35	0.98			73.13	2025	
223600	Henderson										
	A	2021	All Property	Sales/Appraisals	20.38	1.12	72.95	72.95			
	A	2023	Residential	Sales Only	22.57	1.08			69.30		

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County of Jefferson

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223800	Hounsfield										
	A	2023	All Property	Review of Reassessment			91.00	91.00			
	A	2023	Residential	Review of Reassessment					85.22		
224000	Le Ray										
	B	2022	All Property	Review of Reassessment			92.50	92.50		2025	yes
	B	2022	Residential	Review of Reassessment					89.24	2025	yes
224200	Lorraine										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
224400	Lyme										
	A	2020	All Property	Sales/Appraisals	58.28	1.54	76.00	76.00			
	A	2023	Residential	Sales Only	23.96	1.08			70.74		
224600	Orleans										
	A	2020	All Property	CAMA/Appraisals	22.29	1.01	82.00	82.00			
	A	2023	Residential	CAMA	22.69	1.02			80.45		
224800	Pamelia										
	A	2023	All Property	Review of Reassessment			96.00	96.00			
	A	2023	Residential	Review of Reassessment					96.14		
225000	Philadelphia										
	A	2022	All Property	Sales/Appraisals	29.20	0.96	76.00	76.00			
	A	2022	Residential	Sales/Appraisals	20.81	1.01			80.12		
225200	Rodman										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
225400	Rutland										
	A	2021	All Property	Review of Reassessment			82.00	82.00			
	A	2021	Residential	Review of Reassessment					75.92		
225600	Theresa										
	A	2021	All Property	CAMA/Appraisals	14.16	1.00	81.00	81.00			
	A	2023	Residential	CAMA	14.89	1.00			82.15		

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County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
225800	Watertown										
	B	2020	All Property	Sales/Appraisals	22.17	0.90	48.00	48.00			
	B	2023	Residential	Sales Only	13.96	1.03			40.76		
226000	Wilna										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
226200	Worth										
	A	2022	All Property	Sales/Appraisals	19.57	1.02	66.00	66.00			
	A	2022	Residential	Sales/Appraisals	20.31	1.12			58.16		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
232000	Croghan										
	A	2022	All Property	CAMA/Appraisals	24.62	1.06	46.50	46.50			
	A	2023	Residential	CAMA	16.51	1.02			38.40		
232200	Denmark										
	A	2022	All Property	Sales/Appraisals	13.48	1.08	81.50	81.50			
	A	2023	Residential	Sales Only	13.35	1.04			78.49		
232400	Diana										
	A	2023	All Property	Review of Reassessment			99.00	99.00			
	A	2023	Residential	Review of Reassessment					94.75		
232600	Greig										
	A	2022	All Property	CAMA/Appraisals	23.64	1.06	69.50	69.50			
	A	2023	Residential	CAMA	20.06	1.01			65.17		
232800	Harrisburg										
	A	2020	All Property	Sales/Appraisals	29.33	1.07	74.00	74.00			
	A	2020	Residential	Sales/Appraisals	23.87	1.08			62.90		
233200	Lewis										
	A	2022	All Property	Sales/Appraisals	43.42	0.76	54.09	64.00			
	A	2022	Residential	Sales/Appraisals	21.39	1.06			60.47		
233400	Leyden										
	A	2021	All Property	CAMA/Appraisals	18.59	0.99	75.00	75.00			
	A	2023	Residential	CAMA	15.06	1.01			68.86		
233600	Lowville										
	B	2023	All Property	Review of Reassessment			95.00	95.00		2025	
	B	2023	Residential	Review of Reassessment					88.01	2025	
233800	Lyonsdale										
	A	2020	All Property	Sales/Appraisals	55.35	0.93	58.00	58.00			
	A	2020	Residential	Sales/Appraisals	43.95	1.20			49.13		
234000	Martinsburg										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		

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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	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
234200	Montague	2021	All Property	CAMA/Appraisals	22.98	0.94	75.50	75.50			
	A		Residential	CAMA					70.88		
234400	New Bremen	2020	All Property	Review of Reassessment			77.00	77.00			
	A		Residential	Review of Reassessment					69.85		
234600	Osceola	2021	All Property	CAMA/Appraisals	22.98	0.94	75.50	75.50			
	A		Residential	CAMA					70.88		
234800	Pinckney	2022	All Property	Review of Reassessment			88.00	88.00			
	A		Residential	Review of Reassessment					81.14		
235000	Turin	2022	All Property	CAMA/Appraisals	57.48	1.53	73.50	73.50			
	A		Residential	CAMA					66.93		
235200	Watson	2020	All Property	Review of Reassessment			75.50	75.50			
	A		Residential	Review of Reassessment					67.57		
235400	West Turin	2021	All Property	CAMA/Appraisals	21.20	0.95	68.00	68.00			
	A		Residential	CAMA					66.70		

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County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
242000	Avon										
	B	2022	All Property	Review of Reassessment			91.00	91.00			
	B	2022	Residential	Review of Reassessment					91.00		
242200	Caledonia										
	A	2022	All Property	Review of Reassessment			94.00	94.00			
	A	2022	Residential	Review of Reassessment					94.00		
242400	Conesus										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					88.00		
242600	Geneseo										
	B	2022	All Property	Review of Reassessment			91.00	91.00			
	B	2022	Residential	Review of Reassessment					91.00		
242800	Groveland										
	A	2022	All Property	Review of Reassessment			91.00	91.00			
	A	2022	Residential	Review of Reassessment					91.00		
243000	Leicester										
	A	2022	All Property	Review of Reassessment			91.00	91.00			
	A	2022	Residential	Review of Reassessment					91.00		
243200	Lima										
	B	2022	All Property	Review of Reassessment			90.00	90.00			
	B	2022	Residential	Review of Reassessment					90.00		
243400	Livonia										
	B	2022	All Property	Review of Reassessment			87.00	87.00			
	B	2022	Residential	Review of Reassessment					87.00		
243600	Mount Morris										
	A	2022	All Property	Review of Reassessment			92.00	92.00			
	A	2022	Residential	Review of Reassessment					92.00		
243800	North Dansville										
	C	2022	All Property	Review of Reassessment			93.00	93.00			
	C	2022	Residential	Review of Reassessment					93.00		

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County of Livingston

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
244000	Nunda										
	A	2022	All Property	Review of Reassessment			92.00	92.00			
	A	2022	Residential	Review of Reassessment					92.00		
244200	Ossian										
	A	2022	All Property	Review of Reassessment			98.00	98.00			
	A	2022	Residential	Review of Reassessment					98.00		
244400	Portage										
	A	2022	All Property	Review of Reassessment			92.00	92.00			
	A	2022	Residential	Review of Reassessment					92.00		
244600	Sparta										
	A	2022	All Property	Review of Reassessment			93.00	93.00			
	A	2022	Residential	Review of Reassessment					93.00		
244800	Springwater										
	A	2022	All Property	Review of Reassessment			97.00	97.00			
	A	2022	Residential	Review of Reassessment					97.00		
245000	West Sparta										
	A	2022	All Property	Review of Reassessment			96.00	96.00			
	A	2022	Residential	Review of Reassessment					96.00		
245200	York										
	A	2022	All Property	Review of Reassessment			91.00	91.00			
	A	2022	Residential	Review of Reassessment					91.00		

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
251200	Oneida										
	C	2022	All Property	Sales/Appraisals	18.63	1.05	71.00	71.00			
	C	2023	Residential	Sales Only	19.80	1.08			71.00		
252000	Brookfield										
	A	2021	All Property	CAMA/Appraisals	42.09	1.16	64.00	64.00			
	A	2023	Residential	CAMA	18.17	1.04			64.00		
252200	Cazenovia										
	B	2021	All Property	CAMA/Appraisals	13.76	1.03	71.00	71.00			
	B	2023	Residential	CAMA	12.46	1.02			71.00		
252400	De Ruyter										
	A	2021	All Property	Sales/Appraisals	20.81	1.05	60.50	60.50			
	A	2023	Residential	Sales Only	22.75	1.09			60.50		
252600	Eaton										
	B	2021	All Property	Review of Reassessment			80.00	80.00			
	B	2021	Residential	Review of Reassessment					71.99		
252800	Fenner										
	A	2021	All Property	CAMA/Appraisals	42.09	1.16	64.00	64.00			
	A	2023	Residential	CAMA	18.17	1.04			64.00		
253000	Georgetown										
	A	2021	All Property	Review of Reassessment			80.00	80.00			
	A	2021	Residential	Review of Reassessment					71.99		
253200	Hamilton										
	B	2022	All Property	Review of Reassessment			85.70	85.70			
	B	2022	Residential	Review of Reassessment					79.81		
253400	Lebanon										
	A	2021	All Property	Review of Reassessment			80.00	80.00			
	A	2021	Residential	Review of Reassessment					71.99		
253600	Lenox										
	B	2021	All Property	Sales/Appraisals	19.67	1.07	68.00	68.00			
	B	2023	Residential	Sales Only	18.81	1.07			68.00		

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**New York State Board Of Real Property Tax Services
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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
253800	Lincoln										
	A	2021	All Property	Sales/Appraisals	27.06	1.08	64.00	64.00			
	A	2023	Residential	Sales Only	18.11	1.04			64.29		
254000	Madison										
	A	2019	All Property	Sales/Appraisals	22.94	1.04	54.25	54.25			
	A	2023	Residential	Sales Only	23.51	1.05			49.39		
254200	Nelson										
	A	2021	All Property	CAMA/Appraisals	42.09	1.16	64.00	64.00			
	A	2023	Residential	CAMA	18.17	1.04			64.00		
254400	Smithfield										
	A	2021	All Property	CAMA/Appraisals	42.09	1.16	64.00	64.00			
	A	2023	Residential	CAMA	18.17	1.04			64.00		
254600	Stockbridge										
	A	2021	All Property	CAMA/Appraisals	53.01	1.18	59.30	59.30			
	A	2023	Residential	CAMA	21.22	1.04			59.30		
254800	Sullivan										
	B	2020	All Property	Sales/Appraisals	14.79	1.03	69.50	69.50			
	B	2023	Residential	Sales Only	14.10	1.04			65.86		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
261400	Rochester										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2021	All Property	Sales/Appraisals	14.30	1.02	65.00	65.00		2025	
	C	2023	Residential	Sales Only	13.85	1.01			65.00	2025	
262200	Chili										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
262400	Clarkson										
	B	2023	All Property	Review of Reassessment			96.00	96.00		2025	yes
	B	2023	Residential	Review of Reassessment					96.00	2025	yes
262600	Gates										
	C	2020	All Property	Review of Reassessment			77.00	77.00		2025	yes
	C	2020	Residential	Review of Reassessment					68.16	2025	yes
262800	Greece										
	C	2021	All Property	Review of Reassessment			68.00	68.00			
	C	2021	Residential	Review of Reassessment					68.00		
263000	Hamlin										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
263200	Henrietta										
	C	2023	All Property	Review of Reassessment			92.00	92.00		2025	
	C	2023	Residential	Review of Reassessment					92.00	2025	
263400	Irondequoit										
	C	2023	All Property	Review of Reassessment			92.00	92.00			
	C	2023	Residential	Review of Reassessment					92.00		
263600	Mendon										
	B	2020	All Property	Sales/Appraisals	9.68	1.00	62.00	62.00			
	B	2023	Residential	Sales Only	8.75	1.00			63.95		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
263800	Ogden										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
264000	Parma										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
264200	Penfield										
	C	2022	All Property	Review of Reassessment			87.00	87.00			
	C	2022	Residential	Review of Reassessment					87.00		
264400	Perinton										
	C	2022	All Property	Sales/Appraisals	10.82	1.04	62.00	62.00			
	C	2023	Residential	Sales Only	10.46	1.01			62.00		
264600	Pittsford										
	C	2021	All Property	Sales/Appraisals	14.62	0.98	66.00	66.00			
	C	2023	Residential	Sales Only	13.60	1.00			66.00		
264800	Riga										
	B	2022	All Property	Review of Reassessment			82.00	82.00		2025	yes
	B	2022	Residential	Review of Reassessment					82.00	2025	yes
265000	Rush										
	B	2023	All Property	Review of Reassessment			92.00	92.00		2025	yes
	B	2023	Residential	Review of Reassessment					92.00	2025	yes
265200	Sweden										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
265400	Webster										
	C	2020	All Property	Sales/Appraisals	14.83	0.96	52.00	52.00			
	C	2023	Residential	Sales Only	13.33	1.00			52.00		
265600	Wheatland										
	B	2022	All Property	CAMA/Appraisals	13.74	1.00	69.18	78.00			
	B	2023	Residential	CAMA	9.66	1.01			66.09		

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
265800	East Rochester										
	C	2021	All Property	CAMA/Appraisals	9.82	1.02	64.00	64.00			
	C	2023	Residential	CAMA	8.22	1.00			64.00		

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County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
270100	Amsterdam C	2019	All Property	Sales/Appraisals	32.97	1.09	39.00	39.00			
		2023	Residential	Sales Only	27.28	1.11			35.15		
272000	Amsterdam B	2019	All Property	Sales/Appraisals	33.44	0.92	6.50	6.50			
		2023	Residential	Sales Only	26.10	1.05			5.17		
272200	Canajoharie A	2024	All Property	Review of Reassessment			100.00	100.00			
		2024	Residential	Review of Reassessment					100.00		
272400	Charleston A	2022	All Property	Sales/Appraisals	29.40	0.95	61.50	61.50			
		2023	Residential	Sales Only	30.14	1.16			55.66		
272600	Florida A	2021	All Property	CAMA/Appraisals	13.48	0.98	84.50	84.50			
		2023	Residential	CAMA	14.53	1.00			73.29		
272800	Glen A	2019	All Property	Sales/Appraisals	17.58	1.00	40.00	40.00			
		2019	Residential	Sales/Appraisals	15.48	1.00			40.00		
273000	Minden A	2021	All Property	CAMA/Appraisals	29.55	1.17	78.00	78.00			
		2023	Residential	CAMA	19.51	1.04			70.90		
273200	Mohawk B	2022	All Property	Sales/Appraisals	32.25	1.01	61.00	61.00			
		2023	Residential	Sales Only	25.07	1.05			61.00		
273400	Palatine A	2019	All Property	CAMA/Appraisals	20.97	1.13	39.00	39.00			
		2023	Residential	CAMA	17.78	1.05			36.18		
273600	Root A	2022	All Property	Sales/Appraisals	29.40	0.95	61.50	61.50			
		2023	Residential	Sales Only	30.14	1.16			55.66		

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County of Montgomery

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
273800	St Johnsville										
	B	2019	All Property	Sales/Appraisals	20.51	1.04	27.00	27.00			
	B	2019	Residential	Sales/Appraisals	13.27	1.01			25.33		

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County of Nassau

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
280000	Nassau County,	County Roll									
	C	2021	1	Review of Reassessment			0.07	0.07			
	C	2021	2	Review of Reassessment			0.75	0.76			
	C	2021	3	Review of Reassessment			1.00	1.00			
	C	2021	4	Review of Reassessment			0.76	0.77			
280500	Glen Cove										
	C	2024	All Property	Review of Reassessment			N/A	100.00		2025	
	C	2024	Residential	Review of Reassessment					N/A	2025	
280900	Long Beach										
	C	2022	All Property	Sales/Appraisals	12.73	1.04	2.48	2.48			
	C	2023	Residential	Sales Only	12.41	1.02			2.48		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
290900	Lockport										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
291100	Niagara Falls										
	C	2020	All Property	Sales/Appraisals	27.91	1.05	50.00	50.00			
	C	2023	Residential	Sales Only	26.40	1.10			46.39		
291200	North Tonawanda										
	C	2020	All Property	CAMA/Appraisals	8.68	1.01	47.00	47.00			
	C	2023	Residential	CAMA	8.11	1.00			47.00		
292000	Cambria										
	B	2023	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2023	Residential	Review of Reassessment					100.00	2025	yes
292200	Hartland										
	A	2022	All Property	Sales/Appraisals	20.94	1.03	56.00	56.00		2025	
	A	2023	Residential	Sales Only	24.70	1.09			56.00	2025	
292400	Lewiston										
	C	2022	All Property	Sales/Appraisals	14.71	1.01	43.00	43.00		2026	
	C	2023	Residential	Sales Only	14.88	1.01			43.00	2026	
292600	Lockport										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
292800	Newfane										
	B	2022	All Property	Sales/Appraisals	18.33	1.03	48.00	48.00			
	B	2023	Residential	Sales Only	18.80	1.04			48.00		
293000	Niagara										
	C	2022	All Property	Sales/Appraisals	24.78	1.10	33.00	33.00		2025	
	C	2023	Residential	Sales Only	22.05	1.04			36.04	2025	
293200	Pendleton										
	B	2020	All Property	Sales/Appraisals	11.92	1.02	54.00	54.00			
	B	2023	Residential	Sales Only	11.30	1.02			54.00		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
293400	Porter										
	B	2022	All Property	Sales/Appraisals	13.38	1.01	47.00	47.00		2026	
	B	2023	Residential	Sales Only	12.78	1.01			47.00	2026	
293600	Royalton										
	B	2022	All Property	Sales/Appraisals	20.94	1.03	56.00	56.00		2025	
	B	2023	Residential	Sales Only	24.70	1.09			56.00	2025	
293800	Somerset										
	A	2022	All Property	Sales/Appraisals	17.82	0.90	52.00	52.00			
	A	2023	Residential	Sales Only	19.95	1.03			52.00		
294000	Wheatfield										
	C	2022	All Property	Sales/Appraisals	12.59	1.01	38.00	38.00			
	C	2023	Residential	Sales Only	13.07	1.01			38.00		
294200	Wilson										
	B	2020	All Property	Sales/Appraisals	27.91	1.05	50.00	50.00			
	B	2023	Residential	Sales Only	26.40	1.10			46.39		

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County of Oneida

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301300	Rome										
	C	2021	All Property	Sales/Appraisals	28.02	0.99	45.37	45.37			
	C	2023	Residential	Sales Only	24.75	1.10			37.82		
301400	Sherrill										
	C	2021	All Property	Sales/Appraisals	18.01	1.02	45.50	45.50			
	C	2023	Residential	Sales Only	15.42	1.02			42.24		
301600	Utica										
	C	2021	All Property	Sales/Appraisals	33.20	1.03	41.00	41.00			
	C	2023	Residential	Sales Only	29.48	1.12			34.90		
302000	Annsville										
	A	2019	All Property	Sales/Appraisals	62.12	1.02	50.00	50.00			
	A	2019	Residential	Sales/Appraisals	56.92	1.41			44.68		
302200	Augusta										
	A	2021	All Property	Sales/Appraisals	50.84	1.13	36.00	36.00			
	A	2021	Residential	Sales/Appraisals	41.93	1.22			39.29		
302400	Ava										
	A	2019	All Property	Sales/Appraisals	17.83	1.09	74.00	74.00			
	A	2019	Residential	Sales/Appraisals	16.78	1.06			73.31		
302600	Boonville										
	A	2021	All Property	Sales/Appraisals	30.87	0.95	48.00	48.00			
	A	2023	Residential	Sales Only	30.26	1.13			42.83		
302800	Bridgewater										
	A	2021	All Property	Sales/Appraisals	29.40	0.99	59.10	59.10			
	A	2021	Residential	Sales/Appraisals	20.75	1.12			57.63		
303000	Camden										
	A	2021	All Property	CAMA/Appraisals	25.16	1.06	1.69	1.69			
	A	2023	Residential	CAMA	25.07	1.05			1.55		
303200	Deerfield										
	B	2019	All Property	Sales/Appraisals	16.82	1.00	9.55	9.55			
	B	2023	Residential	Sales Only	15.92	1.03			8.83		

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County of Oneida

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303400	Florence										
	A	2021	All Property	Sales/Appraisals	51.75	0.93	11.70	11.70			
	A	2021	Residential	Sales/Appraisals	47.74	1.21			9.49		
303600	Floyd										
	B	2021	All Property	Sales/Appraisals	28.42	1.05	59.00	59.00			
	B	2023	Residential	Sales Only	26.11	1.10			57.31		
303800	Forestport										
	A	2021	All Property	Sales/Appraisals	28.04	1.07	60.00	60.00			
	A	2023	Residential	Sales Only	27.51	1.12			57.43		
304000	Kirkland										
	B	2021	All Property	Sales/Appraisals	24.52	1.06	39.50	39.50			
	B	2023	Residential	Sales Only	22.98	1.07			36.71		
304200	Lee										
	B	2021	All Property	Sales/Appraisals	27.47	0.84	2.11	2.11			
	B	2023	Residential	Sales Only	26.33	1.13			1.92		
304400	Marcy										
	B	2021	All Property	Sales/Appraisals	18.30	0.78	53.00	53.00			
	B	2023	Residential	Sales Only	15.27	1.04			43.97		
304600	Marshall										
	A	2019	All Property	CAMA/Appraisals	21.89	0.98	38.00	38.00			
	A	2023	Residential	CAMA	16.91	1.00			36.19		
304800	New Hartford										
	C	2021	All Property	Sales/Appraisals	22.17	0.90	53.00	53.00			
	C	2023	Residential	Sales Only	17.86	0.99			45.45		
305000	Paris										
	B	2019	All Property	Sales/Appraisals	18.20	1.06	59.00	59.00			
	B	2023	Residential	Sales Only	13.81	1.01			57.79		
305200	Remsen										
	A	2019	All Property	Sales/Appraisals	63.63	1.48	42.00	42.00			
	A	2019	Residential	Sales/Appraisals	40.67	1.83			42.14		

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County of Oneida

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
305400	Sangerfield										
	A	2021	All Property	CAMA/Appraisals	21.89	1.04	44.00	44.00			
	A	2023	Residential	CAMA	19.48	1.04			43.62		
305600	Steuben										
	A	2019	All Property	Sales/Appraisals	50.86	1.20	67.00	67.00			
	A	2019	Residential	Sales/Appraisals	49.44	1.34			68.98		
305800	Trenton										
	B	2021	All Property	Sales/Appraisals	26.39	0.80	46.00	46.00			
	B	2023	Residential	Sales Only	25.91	1.11			40.75		
306000	Vernon										
	B	2021	All Property	Sales/Appraisals	20.89	1.03	47.20	47.20			
	B	2023	Residential	Sales Only	19.43	1.05			43.35		
306200	Verona										
	A	2021	All Property	Sales/Appraisals	22.40	1.06	48.00	48.00			
	A	2023	Residential	Sales Only	21.44	1.08			46.74		
306400	Vienna										
	A	2021	All Property	Sales/Appraisals	32.67	1.19	36.00	36.00			
	A	2023	Residential	Sales Only	31.57	1.15			36.00		
306600	Western										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					97.69		
306800	Westmoreland										
	B	2021	All Property	Sales/Appraisals	23.93	1.05	38.00	38.00			
	B	2023	Residential	Sales Only	22.72	1.06			36.44		
307000	Whitestown										
	C	2021	All Property	Sales/Appraisals	22.71	1.06	42.00	42.00			
	C	2023	Residential	Sales Only	19.23	1.06			40.73		

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County of Onondaga

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311500	Syracuse										
	C	2019	All Property	Sales/Appraisals	21.95	0.96	62.50	62.50			
	C	2023	Residential	Sales Only	18.97	1.05			54.70		
312000	Camillus										
	C	2021	All Property	Review of Reassessment			78.00	78.00			
	C	2021	Residential	Review of Reassessment					72.31		
312200	Cicero										
	C	2020	All Property	Review of Reassessment			70.50	70.50			
	C	2020	Residential	Review of Reassessment					63.44		
312400	Clay										
	C	2019	All Property	Sales/Appraisals	15.19	0.96	2.75	2.75			
	C	2023	Residential	Sales Only	13.97	1.01			2.52		
312600	Dewitt										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
312800	Elbridge										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
313000	Fabius										
	A	2019	All Property	Sales/Appraisals	27.35	1.14	63.00	63.00			
	A	2023	Residential	Sales Only	10.97	0.99			61.59		
313200	Geddes										
	C	2019	All Property	Sales/Appraisals	23.08	0.98	58.00	58.00			
	C	2023	Residential	Sales Only	19.74	1.04			51.72		
313400	LaFayette										
	B	2021	All Property	CAMA/Appraisals	12.95	1.02	60.00	60.00			
	B	2023	Residential	CAMA	13.40	1.02			57.04		
313600	Lysander										
	B	2022	All Property	Review of Reassessment			80.00	80.00			
	B	2022	Residential	Review of Reassessment					80.00		

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County of Onondaga

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313800	Manlius										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	
314000	Marcellus										
	B	2021	All Property	Review of Reassessment			73.00	73.00			
	B	2021	Residential	Review of Reassessment					73.00		
314200	Onondaga										
	B	2022	All Property	Sales/Appraisals	17.20	1.02	65.00	65.00			
	B	2023	Residential	Sales Only	16.77	1.02			65.00		
314400	Otisco										
	A	2019	All Property	Sales/Appraisals	27.98	1.13	1.41	1.41			
	A	2019	Residential	Sales/Appraisals	26.08	1.13			1.41		
314600	Pompey										
	B	2019	All Property	Sales/Appraisals	27.35	1.14	63.00	63.00			
	B	2023	Residential	Sales Only	10.97	0.99			61.59		
314800	Salina										
	C	2022	All Property	Review of Reassessment			81.00	81.00			
	C	2022	Residential	Review of Reassessment					74.14		
315000	Skaneateles										
	B	2022	All Property	CAMA/Appraisals	18.75	1.03	58.00	58.00		2025	
	B	2023	Residential	CAMA	19.83	1.03			54.41	2025	
315200	Spafford										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
315400	Tully										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
315600	Van Buren										
	B	2022	All Property	Review of Reassessment			80.00	80.00			
	B	2022	Residential	Review of Reassessment					74.93		

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County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
320200	Canandaigua										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
320500	Geneva										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
322000	Bristol										
	A	2023	All Property	Review of Reassessment			93.00	93.00			
	A	2023	Residential	Review of Reassessment					93.00		
322200	Canadice										
	A	2023	All Property	Review of Reassessment			93.00	93.00			
	A	2023	Residential	Review of Reassessment					93.00		
322400	Canandaigua										
	B	2023	All Property	Review of Reassessment			98.00	98.00			
	B	2023	Residential	Review of Reassessment					98.00		
322600	East Bloomfield										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
322800	Farmington										
	B	2023	All Property	Review of Reassessment			94.00	94.00		2025	yes
	B	2023	Residential	Review of Reassessment					87.78	2025	yes
323000	Geneva										
	B	2023	All Property	Review of Reassessment			94.00	94.00			
	B	2023	Residential	Review of Reassessment					88.52		
323200	Gorham										
	A	2023	All Property	Review of Reassessment			97.00	97.00			
	A	2023	Residential	Review of Reassessment					97.00		
323400	Hopewell										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		

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County of Ontario

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
323600	Manchester										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
324000	Phelps										
	B	2021	All Property	Review of Reassessment			78.00	78.00			
	B	2021	Residential	Review of Reassessment					72.18		
324200	Richmond										
	A	2022	All Property	Review of Reassessment			80.00	80.00		2025	yes
	A	2022	Residential	Review of Reassessment					75.41	2025	yes
324400	Seneca										
	A	2022	All Property	Review of Reassessment			85.00	85.00		2025	yes
	A	2022	Residential	Review of Reassessment					85.00	2025	yes
324600	South Bristol										
	A	2020	All Property	Review of Reassessment			80.00	80.00			
	A	2020	Residential	Review of Reassessment					75.13		
324800	Victor										
	C	2022	All Property	Sales/Appraisals	12.46	1.01	68.00	68.00			
	C	2023	Residential	Sales Only	12.43	1.01			69.47		
325000	West Bloomfield										
	A	2022	All Property	Review of Reassessment			81.00	81.00			
	A	2022	Residential	Review of Reassessment					81.00		

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330900	Middletown										
	C	2019	All Property	Sales/Appraisals	26.64	1.01	9.40	9.40			
	C	2023	Residential	Sales Only	18.15	1.01			8.20		
331100	Newburgh										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
331300	Port Jervis										
	C	2019	All Property	Sales/Appraisals	23.78	1.06	25.00	25.00			
	C	2023	Residential	Sales Only	22.36	1.09			25.00		
332000	Blooming Grove										
	C	2019	All Property	Sales/Appraisals	18.92	1.06	9.61	9.61			
	C	2023	Residential	Sales Only	14.06	1.04			9.61		
332200	Chester										
	C	2019	All Property	Sales/Appraisals	18.10	1.06	39.52	39.52			
	C	2023	Residential	Sales Only	12.90	1.00			39.52		
332400	Cornwall										
	C	2020	All Property	Sales/Appraisals	12.24	1.00	65.17	65.17			
	C	2023	Residential	Sales Only	10.26	1.00			65.17		
332600	Crawford										
	B	2019	All Property	CAMA/Appraisals	10.94	0.99	24.16	24.16			
	B	2023	Residential	CAMA	10.57	0.98			24.16		
332800	Deerpark										
	B	2019	All Property	CAMA/Appraisals	12.31	1.01	34.31	34.31			
	B	2023	Residential	CAMA	11.89	1.00			34.31		
333000	Goshen										
	B	2019	All Property	Sales/Appraisals	15.87	0.99	40.80	40.80			
	B	2023	Residential	Sales Only	12.10	0.99			40.80		
333200	Greenville										
	B	2019	All Property	Sales/Appraisals	17.39	1.09	42.00	42.00			
	B	2023	Residential	Sales Only	7.39	1.01			42.00		

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333400	Hamptonburgh										
	B	2019	All Property	Sales/Appraisals	17.78	1.06	69.25	69.25			
	B	2023	Residential	Sales Only	9.86	1.00			69.25		
333600	Highlands										
	C	2020	All Property	Sales/Appraisals	14.76	1.01	65.60	65.60			
	C	2023	Residential	Sales Only	11.82	1.02			65.60		
333800	Minisink										
	B	2019	All Property	Sales/Appraisals	23.61	1.10	31.13	31.13			
	B	2023	Residential	Sales Only	12.85	1.01			31.13		
334000	Monroe										
	C	2019	All Property	Sales/Appraisals	21.41	1.07	11.55	11.55			
	C	2023	Residential	Sales Only	12.92	1.01			11.55		
334200	Montgomery										
	C	2019	All Property	Sales/Appraisals	13.12	0.99	40.00	40.00			
	C	2023	Residential	Sales Only	11.28	0.99			40.00		
334400	Mount Hope										
	B	2019	All Property	Sales/Appraisals	23.44	1.16	37.00	37.00			
	B	2023	Residential	Sales Only	13.29	1.02			37.00		
334600	Newburgh										
	C	2019	All Property	Sales/Appraisals	25.06	0.92	20.60	20.60			
	C	2023	Residential	Sales Only	15.88	0.98			17.30		
334800	New Windsor										
	C	2019	All Property	Sales/Appraisals	19.56	1.01	10.64	10.64			
	C	2023	Residential	Sales Only	11.45	1.00			9.41		
335000	Tuxedo										
	A	2019	All Property	Sales/Appraisals	16.24	1.00	11.75	11.75			
	A	2023	Residential	Sales Only	14.18	1.01			11.75		
335200	Wallkill										
	C	2019	All Property	Sales/Appraisals	17.12	0.95	14.17	14.17			
	C	2023	Residential	Sales Only	14.14	1.01			12.21		

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335400	Warwick										
	B	2019	All Property	Sales/Appraisals	16.87	1.03	8.90	8.90			
	B	2023	Residential	Sales Only	14.34	1.01			8.90		
335600	Wawayanda										
	B	2019	All Property	Sales/Appraisals	14.78	0.98	44.60	44.60			
	B	2023	Residential	Sales Only	12.66	1.00			40.30		
335800	Woodbury										
	B	2019	All Property	Sales/Appraisals	11.68	0.93	28.30	28.30			
	B	2023	Residential	Sales Only	9.40	1.01			24.62		
336000	Palm Tree										
	C	2019	All Property	CAMA/Appraisals	14.80	0.99	14.50	14.50			
	C	2023	Residential	CAMA	16.62	1.00			14.50		

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County of Orleans

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
342000	Albion										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
342200	Barre										
	A	2022	All Property	Review of Reassessment			80.00	80.00		2025	
	A	2022	Residential	Review of Reassessment					75.84	2025	
342400	Carlton										
	A	2023	All Property	Review of Reassessment			97.00	97.00			
	A	2023	Residential	Review of Reassessment					97.00		
342600	Clarendon										
	A	2022	All Property	Review of Reassessment			80.00	80.00		2026	yes
	A	2022	Residential	Review of Reassessment					80.00	2026	yes
342800	Gaines										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
343000	Kendall										
	A	2023	All Property	Review of Reassessment			94.00	94.00			
	A	2023	Residential	Review of Reassessment					94.00		
343200	Murray										
	B	2019	All Property	Review of Reassessment			66.00	66.00			
	B	2019	Residential	Review of Reassessment					62.04		
343400	Ridgeway										
	B	2023	All Property	Review of Reassessment			97.00	97.00			
	B	2023	Residential	Review of Reassessment					97.00		
343600	Shelby										
	B	2023	All Property	Review of Reassessment			97.00	97.00			
	B	2023	Residential	Review of Reassessment					97.00		
343800	Yates										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
350400	Fulton										
	C	2022	All Property	Review of Reassessment			84.00	84.00			
	C	2022	Residential	Review of Reassessment					77.63		
351200	Oswego										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
352000	Albion										
	A	2021	All Property	Review of Reassessment			80.00	80.00			
	A	2021	Residential	Review of Reassessment					74.33		
352200	Amboy										
	A	2019	All Property	CAMA/Appraisals	25.15	1.04	65.00	65.00			
	A	2023	Residential	CAMA	20.58	1.02			61.02		
352400	Boylston										
	A	2021	All Property	CAMA/Appraisals	22.43	1.04	59.00	59.00			
	A	2023	Residential	CAMA	20.75	1.03			53.76		
352600	Constantia										
	A	2021	All Property	Sales/Appraisals	42.65	1.23	60.00	60.00			
	A	2023	Residential	Sales Only	22.83	1.08			57.28		
352800	Granby										
	B	2021	All Property	Sales/Appraisals	19.24	1.06	65.00	65.00			
	B	2023	Residential	Sales Only	19.11	1.05			63.96		
353000	Hannibal										
	B	2020	All Property	CAMA/Appraisals	22.28	1.00	62.00	62.00			
	B	2023	Residential	CAMA	17.14	1.02			59.04		
353200	Hastings										
	B	2021	All Property	Review of Reassessment			80.00	80.00			
	B	2021	Residential	Review of Reassessment					74.52		
353400	Mexico										
	B	2021	All Property	CAMA/Appraisals	14.73	1.00	64.98	64.98			
	B	2023	Residential	CAMA	14.82	1.00			62.42		

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353600	Minetto										
	B	2022	All Property	Sales/Appraisals	13.41	0.85	70.00	70.00			
	B	2023	Residential	Sales Only	12.40	1.00			66.08		
353800	New Haven										
	A	2022	All Property	Sales/Appraisals	20.41	0.98	68.00	68.00			
	A	2023	Residential	Sales Only	16.51	1.02			65.06		
354000	Orwell										
	A	2020	All Property	CAMA/Appraisals	28.98	1.01	63.00	63.00			
	A	2023	Residential	CAMA	21.42	1.01			59.04		
354200	Oswego										
	B	2022	All Property	Sales/Appraisals	25.51	1.10	61.00	61.00			
	B	2023	Residential	Sales Only	24.74	1.10			61.79		
354400	Palermo										
	A	2022	All Property	Review of Reassessment			83.00	83.00			
	A	2022	Residential	Review of Reassessment					78.74		
354600	Parish										
	A	2022	All Property	CAMA/Appraisals	23.76	1.06	67.00	67.00			
	A	2023	Residential	CAMA	17.69	1.04			64.83		
354800	Redfield										
	A	2022	All Property	CAMA/Appraisals	23.72	1.04	66.00	66.00			
	A	2023	Residential	CAMA	19.24	1.02			59.99		
355000	Richland										
	A	2019	All Property	Sales/Appraisals	24.69	1.06	55.00	55.00			
	A	2023	Residential	Sales Only	21.12	1.06			52.91		
355200	Sandy Creek										
	A	2021	All Property	Sales/Appraisals	47.30	1.31	70.00	70.00			
	A	2023	Residential	Sales Only	27.02	1.12			60.96		
355400	Schroepfel										
	B	2021	All Property	CAMA/Appraisals	15.14	1.01	50.00	50.00			
	B	2023	Residential	CAMA	15.16	1.01			46.92		

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355600	Scriba										
	B	2021	All Property	CAMA/Appraisals	16.73	1.01	64.00	64.00			
	B	2023	Residential	CAMA	15.84	1.00			61.32		
355800	Volney										
	B	2020	All Property	CAMA/Appraisals	14.96	1.00	59.27	64.00			
	B	2023	Residential	CAMA	14.67	1.01			60.95		
356000	West Monroe										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
356200	Williamstown										
	A	2019	All Property	CAMA/Appraisals	40.19	0.91	64.00	64.00			
	A	2023	Residential	CAMA	23.91	1.04			60.68		

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County of Otsego

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
361200	Oneonta C	2019	All Property	Sales/Appraisals	20.60	1.02	77.00	77.00			
	C	2023	Residential	Sales Only	19.95	1.06			77.00		
362000	Burlington A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
362200	Butternuts A	2021	All Property	CAMA/Appraisals	27.82	1.02	74.11	74.11			
	A	2023	Residential	CAMA	15.82	1.04			73.00		
362400	Cherry Valley A	2022	All Property	Sales/Appraisals	25.24	1.12	72.00	72.00			
	A	2022	Residential	Sales/Appraisals	23.32	1.07			72.00		
362600	Decatur A	2020	All Property	Sales/Appraisals	12.39	0.97	38.00	38.00			
	A	2020	Residential	Sales/Appraisals	10.49	1.01			38.00		
362800	Edmeston A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
363000	Exeter A	2021	All Property	Sales/Appraisals	33.96	1.12	42.40	42.40			
	A	2021	Residential	Sales/Appraisals	28.45	1.15			42.40		
363200	Hartwick A	2019	All Property	Sales/Appraisals	15.32	1.03	82.18	82.18			
	A	2019	Residential	Sales/Appraisals	16.48	1.06			78.03		
363400	Laurens A	2022	All Property	Sales/Appraisals	18.88	1.09	70.50	70.50			
	A	2022	Residential	Sales/Appraisals	23.89	1.10			70.50		
363600	Maryland A	2020	All Property	CAMA/Appraisals	12.05	1.02	78.00	78.00			
	A	2023	Residential	CAMA	16.75	1.02			73.81		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
363800	Middlefield										
	A	2022	All Property	CAMA/Appraisals	23.62	1.03	52.00	52.00			
	A	2023	Residential	CAMA	24.57	1.07			52.00		
364000	Milford										
	A	2019	All Property	Sales/Appraisals	20.24	1.12	78.00	78.00			
	A	2023	Residential	Sales Only	20.05	1.07			78.00		
364200	Morris										
	A	2021	All Property	CAMA/Appraisals	13.55	0.98	77.82	77.82			
	A	2023	Residential	CAMA	13.67	1.01			72.62		
364400	New Lisbon										
	A	2022	All Property	Sales/Appraisals	22.83	1.07	81.00	81.00			
	A	2022	Residential	Sales/Appraisals	27.98	1.09			81.00		
364600	Oneonta										
	B	2019	All Property	Sales/Appraisals	17.73	0.95	72.00	72.00			
	B	2023	Residential	Sales Only	14.72	1.03			72.00		
364800	Otego										
	A	2020	All Property	Sales/Appraisals	35.23	1.21	87.00	87.00			
	A	2023	Residential	Sales Only	29.92	1.14			87.00		
365000	Otsego										
	A	2019	All Property	Sales/Appraisals	21.53	1.03	74.00	74.00			
	A	2023	Residential	Sales Only	19.98	1.04			70.60		
365200	Pittsfield										
	A	2022	All Property	Sales/Appraisals	26.28	1.05	42.24	45.00		2025	yes
	A	2022	Residential	Sales/Appraisals	21.30	1.04			45.00	2025	yes
365400	Plainfield										
	A	2021	All Property	Sales/Appraisals	18.44	1.08	65.07	72.20			
	A	2021	Residential	Sales/Appraisals	24.18	1.06			63.25		
365600	Richfield										
	A	2021	All Property	CAMA/Appraisals	23.65	0.97	64.00	64.00			
	A	2023	Residential	CAMA	18.93	0.99			64.00		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
365800	Roseboom										
	A	2020	All Property	Sales/Appraisals	28.33	1.06	76.77	76.77			
	A	2020	Residential	Sales/Appraisals	20.63	1.04			73.42		
366000	Springfield										
	A	2020	All Property	CAMA/Appraisals	19.67	1.03	70.00	70.00			
	A	2023	Residential	CAMA	22.41	1.01			70.00		
366200	Unadilla										
	A	2021	All Property	Sales/Appraisals	28.24	1.12	44.00	44.00			
	A	2023	Residential	Sales Only	25.56	1.11			44.00		
366400	Westford										
	A	2020	All Property	Sales/Appraisals	24.26	0.92	75.00	75.00			
	A	2020	Residential	Sales/Appraisals	16.37	1.01			75.00		
366600	Worcester										
	A	2020	All Property	Sales/Appraisals	29.83	1.03	43.60	43.60			
	A	2020	Residential	Sales/Appraisals	25.92	1.07			43.60		

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County of Putnam

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
372000	Carmel										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
372200	Kent										
	B	2021	All Property	Sales/Appraisals	15.12	1.09	67.00	67.00		2025	yes
	B	2023	Residential	Sales Only	13.83	1.02			67.00	2025	yes
372400	Patterson										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
372600	Philipstown										
	B	2018	All Property	Sales/Appraisals	21.29	1.08	33.76	33.76			
	B	2023	Residential	Sales Only	16.84	1.05			33.76		
372800	Putnam Valley										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
373000	Southeast										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	C	2024	Residential	Review of Reassessment					100.00	2025	

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
381400	Rensselaer										
	C	2020	All Property	Sales/Appraisals	37.91	0.94	18.00	18.00			
	C	2023	Residential	Sales Only	17.65	1.03			14.30		
381700	Troy										
	C	2021	All Property	Sales/Appraisals	23.82	1.01	65.00	65.00			
	C	2023	Residential	Sales Only	23.46	1.06			59.33		
382000	Berlin										
	A	2020	All Property	CAMA/Appraisals	24.26	0.98	17.50	17.50			
	A	2023	Residential	CAMA	18.37	0.99			17.50		
382200	Brunswick										
	B	2020	All Property	Sales/Appraisals	19.88	0.98	18.00	18.00			
	B	2023	Residential	Sales Only	17.99	1.04			16.59		
382400	East Greenbush										
	C	2021	All Property	Sales/Appraisals	12.44	1.00	75.38	75.38			
	C	2023	Residential	Sales Only	11.38	1.02			70.05		
382600	Grafton										
	A	2022	All Property	Sales/Appraisals	21.58	1.06	65.25	65.25			
	A	2023	Residential	Sales Only	18.63	1.03			61.34		
382800	Hoosick										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
383000	Nassau										
	B	2020	All Property	Sales/Appraisals	69.15	1.60	53.50	53.50			
	B	2023	Residential	Sales Only	22.23	1.10			53.50		
383200	North Greenbush										
	C	2020	All Property	Sales/Appraisals	25.35	0.97	16.96	15.30			
	C	2023	Residential	Sales Only	14.74	1.02			15.30		
383400	Petersburgh										
	A	2020	All Property	CAMA/Appraisals	30.52	1.00	46.75	46.75			
	A	2023	Residential	CAMA	16.57	1.01			43.96		

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
383600	Pittstown										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
383800	Poestenkill										
	B	2020	All Property	Sales/Appraisals	15.96	1.05	16.61	16.61			
	B	2023	Residential	Sales Only	14.63	1.05			16.61		
384000	Sand Lake										
	B	2020	All Property	Sales/Appraisals	21.27	1.06	67.50	67.50		2025	yes
	B	2023	Residential	Sales Only	21.21	1.06			67.50	2025	yes
384200	Schaghticoke										
	B	2020	All Property	Sales/Appraisals	21.27	1.30	15.18	15.18			
	B	2023	Residential	Sales Only	19.04	1.05			15.31		
384400	Schodack										
	B	2021	All Property	Sales/Appraisals	15.86	0.98	65.00	65.00			
	B	2023	Residential	Sales Only	13.97	1.02			65.00		
384600	Stephentown										
	A	2021	All Property	Review of Reassessment			77.50	77.50			
	A	2021	Residential	Review of Reassessment					70.08		

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County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
392000	Clarkstown										
	C	2022	All Property	Sales/Appraisals	10.45	0.96	23.48	23.48			
	C	2023	Residential	Sales Only	9.40	1.00			21.52		
392200	Haverstraw										
	C	2021	All Property	Sales/Appraisals	26.98	1.09	58.26	58.26			
	C	2023	Residential	Sales Only	14.67	1.06			52.29		
392400	Orangetown										
	C	2022	All Property	Sales/Appraisals	11.71	0.88	34.14	34.14			
	C	2023	Residential	Sales Only	10.60	1.02			31.85		
392600	Ramapo										
	C	2021	All Property	Sales/Appraisals	26.74	1.10	7.76	7.76			
	C	2023	Residential	Sales Only	13.33	1.03			7.07		
392800	Stony Point										
	C	2021	All Property	Sales/Appraisals	13.02	0.70	9.73	9.73			
	C	2023	Residential	Sales Only	11.98	1.01			8.39		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
401200	Ogdensburg										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
402000	Brasher										
	A	2021	All Property	Review of Reassessment			81.00	81.00			
	A	2021	Residential	Review of Reassessment					74.37		
402200	Canton										
	B	2020	All Property	Sales/Appraisals	21.68	1.04	72.00	72.00			
	B	2023	Residential	Sales Only	19.35	1.04			66.69		
402400	Clare										
	A	2020	All Property	Sales/Appraisals	58.06	1.39	1.99	8.00			
	A	2020	Residential	Sales/Appraisals	57.09	1.39			2.82		
402600	Clifton										
	A	2022	All Property	Sales/Appraisals	30.71	1.02	70.00	70.00			
	A	2022	Residential	Sales/Appraisals	28.13	1.09			63.22		
402800	Colton										
	A	2022	All Property	Sales/Appraisals	29.37	0.62	87.00	87.00			
	A	2023	Residential	Sales Only	18.00	1.05			69.62		
403000	Dekalb										
	A	2020	All Property	Sales/Appraisals	24.51	0.97	75.00	75.00			
	A	2020	Residential	Sales/Appraisals	21.73	1.05			76.54		
403200	De Peyster										
	A	2023	All Property	Review of Reassessment			99.00	99.00		2025	yes
	A	2023	Residential	Review of Reassessment					99.00	2025	yes
403400	Edwards										
	A	2020	All Property	Sales/Appraisals	20.21	1.02	69.00	69.00			
	A	2020	Residential	Sales/Appraisals	16.46	1.02			69.00		
403600	Fine										
	A	2020	All Property	Review of Reassessment			89.00	89.00			
	A	2020	Residential	Review of Reassessment					89.00		

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403800	Fowler										
	A	2020	All Property	Sales/Appraisals	25.52	0.83	8.00	8.00			
	A	2020	Residential	Sales/Appraisals	25.08	1.10			6.96		
404000	Gouverneur										
	A	2022	All Property	Sales/Appraisals	47.37	1.37	76.00	76.00			
	A	2023	Residential	Sales Only	33.68	1.20			80.92		
404200	Hammond										
	A	2020	All Property	Sales/Appraisals	13.98	1.03	77.00	77.00			
	A	2020	Residential	Sales/Appraisals	12.20	1.07			77.00		
404400	Hermon										
	A	2021	All Property	Review of Reassessment			85.00	85.00			
	A	2021	Residential	Review of Reassessment					80.05		
404600	Hopkinton										
	A	2022	All Property	Sales/Appraisals	55.94	1.58	70.00	70.00			
	A	2022	Residential	Sales/Appraisals	41.65	1.23			73.48		
404800	Lawrence										
	A	2020	All Property	Sales/Appraisals	30.93	1.01	78.00	78.00			
	A	2020	Residential	Sales/Appraisals	27.63	1.15			76.98		
405000	Lisbon										
	A	2022	All Property	CAMA/Appraisals	33.38	0.93	60.00	60.00			
	A	2023	Residential	CAMA	18.73	1.00			61.65		
405200	Louisville										
	A	2022	All Property	Sales/Appraisals	21.73	1.03	60.00	60.00		2025	yes
	A	2023	Residential	Sales Only	19.36	1.03			60.00	2025	yes
405400	Macomb										
	A	2021	All Property	Sales/Appraisals	11.40	0.99	40.00	40.00			
	A	2021	Residential	Sales/Appraisals	8.80	1.00			39.22		
405600	Madrid										
	A	2020	All Property	Sales/Appraisals	14.47	1.05	72.00	72.00			
	A	2020	Residential	Sales/Appraisals	15.41	1.03			72.00		

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County of St Lawrence

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405800	Massena										
	B	2021	All Property	Sales/Appraisals	24.65	1.06	80.00	80.00			
	B	2023	Residential	Sales Only	23.42	1.11			74.73		
406000	Morristown										
	A	2021	All Property	CAMA/Appraisals	24.17	1.08	82.00	82.00			
	A	2023	Residential	CAMA	20.93	1.01			82.00		
406200	Norfolk										
	A	2020	All Property	Sales/Appraisals	26.36	0.99	68.00	68.00			
	A	2023	Residential	Sales Only	26.40	1.10			68.00		
406400	Oswegatchie										
	A	2022	All Property	Sales/Appraisals	22.74	1.07	79.00	79.00			
	A	2023	Residential	Sales Only	21.03	1.10			80.34		
406600	Parishville										
	A	2020	All Property	Sales/Appraisals	31.43	0.55	5.10	5.10			
	A	2020	Residential	Sales/Appraisals	26.50	1.11			3.81		
406800	Piercefield										
	A	2020	All Property	Sales/Appraisals	13.88	1.09	81.00	81.00			
	A	2020	Residential	Sales/Appraisals	10.97	1.02			75.80		
407000	Pierrepont										
	A	2019	All Property	CAMA/Appraisals	18.25	1.00	68.00	68.00			
	A	2023	Residential	CAMA	16.84	1.01			59.15		
407200	Pitcairn										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	B	2020	All Property	Sales/Appraisals	21.42	1.04	69.00	69.00		2025	
	B	2023	Residential	Sales Only	19.87	1.06			64.62	2025	
407600	Rossie										
	A	2020	All Property	Review of Reassessment			84.00	84.00			
	A	2020	Residential	Review of Reassessment					78.76		

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County of St Lawrence

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407800	Russell										
	A	2022	All Property	CAMA/Appraisals	33.22	1.06	52.00	52.00			
	A	2023	Residential	CAMA	23.15	1.02			57.48		
408000	Stockholm										
	A	2021	All Property	Sales/Appraisals	22.06	1.16	67.00	67.00		2025	
	A	2023	Residential	Sales Only	25.86	1.12			67.00	2025	
408200	Waddington										
	A	2022	All Property	Sales/Appraisals	20.64	1.05	63.00	63.00		2025	
	A	2023	Residential	Sales Only	23.06	1.08			60.47	2025	

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County of Saratoga

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411000	Mechanicville										
	C	2022	All Property	Review of Reassessment			88.00	88.00		2025	yes
	C	2022	Residential	Review of Reassessment					88.00	2025	yes
411500	Saratoga Springs										
	C	2021	All Property	Sales/Appraisals	22.55	1.03	47.50	47.50			
	C	2023	Residential	Sales Only	18.41	1.04			47.50		
412000	Ballston										
	B	2021	All Property	Sales/Appraisals	13.75	1.01	65.67	65.67			
	B	2023	Residential	Sales Only	12.71	1.01			65.67		
412200	Charlton										
	B	2022	All Property	Sales/Appraisals	18.73	1.00	51.00	51.00			
	B	2023	Residential	Sales Only	12.84	1.00			51.00		
412400	Clifton Park										
	C	2021	All Property	Sales/Appraisals	15.94	0.98	37.00	37.00			
	C	2023	Residential	Sales Only	12.36	0.99			37.00		
412600	Corinth										
	B	2020	All Property	CAMA/Appraisals	18.52	1.02	84.00	84.00			
	B	2023	Residential	CAMA	18.39	1.02			72.34		
412800	Day										
	A	2019	All Property	Sales/Appraisals	44.88	1.37	44.00	44.00			
	A	2023	Residential	Sales Only	25.06	1.10			40.24		
413000	Edinburg										
	A	2019	All Property	CAMA/Appraisals	19.94	1.05	31.00	31.00			
	A	2023	Residential	CAMA	20.83	1.05			29.93		
413200	Galway										
	A	2022	All Property	Sales/Appraisals	23.78	0.97	78.00	78.00			
	A	2023	Residential	Sales Only	17.38	1.05			78.00		
413400	Greenfield										
	B	2021	All Property	Sales/Appraisals	17.00	1.04	66.25	66.25			
	B	2023	Residential	Sales Only	16.29	1.05			66.25		

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County of Saratoga

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413600	Hadley										
	A	2021	All Property	CAMA/Appraisals	22.21	1.03	67.75	67.75			
	A	2023	Residential	CAMA	22.72	1.03			56.63		
413800	Halfmoon										
	C	2021	All Property	Sales/Appraisals	12.83	0.96	39.75	39.75			
	C	2023	Residential	Sales Only	11.01	0.99			39.75		
414000	Malta										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
414200	Milton										
	C	2021	All Property	CAMA/Appraisals	9.58	1.01	63.00	63.00			
	C	2023	Residential	CAMA	9.47	1.00			59.64		
414400	Moreau										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
414600	Northumberland										
	B	2022	All Property	Sales/Appraisals	12.45	1.02	58.00	58.00			
	B	2023	Residential	Sales Only	10.74	1.00			58.00		
414800	Providence										
	A	2019	All Property	Sales/Appraisals	29.05	1.02	65.75	65.75			
	A	2023	Residential	Sales Only	22.31	1.06			65.75		
415000	Saratoga										
	B	2022	All Property	Sales/Appraisals	16.00	1.07	65.50	65.50			
	B	2023	Residential	Sales Only	16.34	1.04			65.50		
415200	Stillwater										
	B	2019	All Property	Sales/Appraisals	15.90	0.79	63.00	63.00			
	B	2023	Residential	Sales Only	15.05	1.02			59.13		
415400	Waterford										
	C	2021	All Property	Sales/Appraisals	18.40	1.02	75.00	75.00			
	C	2023	Residential	Sales Only	17.07	1.03			69.85		

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County of Saratoga

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415600	Wilton										
	C	2021	All Property	Sales/Appraisals	10.16	0.96	70.00	70.00			
	C	2023	Residential	Sales Only	9.19	1.01			66.08		

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County of Schenectady

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								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
421500	Schenectady	2020	All Property	Sales/Appraisals	20.28	0.99	68.45	64.00			
		2023	Residential	Sales Only	18.48	1.03			64.08		
422000	Duanesburg	2020	All Property	Sales/Appraisals	16.76	1.05	22.90	22.90			
		2023	Residential	Sales Only	17.33	1.03			22.90		
422200	Glenville	2022	All Property	Sales/Appraisals	15.14	1.02	61.00	61.00			
		2023	Residential	Sales Only	14.28	1.02			61.00		
422400	Niskayuna	2022	All Property	Sales/Appraisals	10.07	0.99	75.00	75.00			
		2023	Residential	Sales Only	9.88	1.01			75.00		
422600	Princetown	2020	All Property	CAMA/Appraisals	14.92	1.00	22.50	22.50			
		2023	Residential	CAMA	15.05	1.00			21.16		
422800	Rotterdam	2020	All Property	Sales/Appraisals	12.69	0.97	72.00	72.00			
		2023	Residential	Sales Only	11.71	1.01			72.00		

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County of Schoharie

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432000	Blenheim										
	A	2020	All Property	Sales/Appraisals	28.59	1.23	50.00	50.00			
	A	2020	Residential	Sales/Appraisals	23.81	1.10			47.30		
432200	Broome										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	A	2024	Residential	Review of Reassessment					100.00	2025	
432400	Carlisle										
	A	2020	All Property	Sales/Appraisals	32.56	1.24	47.50	47.50			
	A	2023	Residential	Sales Only	27.43	1.12			47.50		
432600	Cobleskill										
	B	2020	All Property	Sales/Appraisals	28.31	1.03	54.80	54.80			
	B	2023	Residential	Sales Only	19.41	1.07			45.77		
432800	Conesville										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
433000	Esperance										
	A	2020	All Property	Sales/Appraisals	25.14	1.14	64.00	64.00			
	A	2023	Residential	Sales Only	19.03	1.04			59.02		
433200	Fulton										
	A	2020	All Property	Sales/Appraisals	31.09	1.03	43.00	43.00			
	A	2020	Residential	Sales/Appraisals	32.69	1.15			43.00		
433400	Gilboa										
	A	2020	All Property	Sales/Appraisals	37.34	1.03	1.51	1.59			
	A	2020	Residential	Sales/Appraisals	38.10	1.27			1.04		
433600	Jefferson										
	A	2020	All Property	Sales/Appraisals	26.39	1.17	40.00	40.00			
	A	2020	Residential	Sales/Appraisals	21.84	1.10			37.85		
433800	Middleburgh										
	A	2020	All Property	CAMA/Appraisals	22.09	1.08	49.00	49.00			
	A	2023	Residential	CAMA	16.95	1.04			44.95		

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County of Schoharie

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434000	Richmondville										
	A	2020	All Property	Sales/Appraisals	29.29	1.20	64.00	64.00			
	A	2023	Residential	Sales Only	13.79	1.02			64.00		
434200	Schoharie										
	B	2020	All Property	Sales/Appraisals	25.14	1.14	64.00	64.00			
	B	2023	Residential	Sales Only	19.03	1.04			59.02		
434400	Seward										
	A	2020	All Property	Sales/Appraisals	32.56	1.24	47.50	47.50			
	A	2023	Residential	Sales Only	27.43	1.12			47.50		
434600	Sharon										
	A	2020	All Property	Sales/Appraisals	32.56	1.24	47.50	47.50			
	A	2023	Residential	Sales Only	27.43	1.12			47.50		
434800	Summit										
	A	2020	All Property	Sales/Appraisals	21.61	1.17	40.00	40.00			
	A	2020	Residential	Sales/Appraisals	30.31	1.12			36.67		
435000	Wright										
	A	2020	All Property	CAMA/Appraisals	13.33	1.05	49.50	49.50			
	A	2023	Residential	CAMA	14.04	1.01			49.50		

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County of Schuyler

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442000	Catharine										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
442200	Cayuta										
	A	2019	All Property	Sales/Appraisals	11.21	1.03	70.00	70.00			
	A	2019	Residential	Sales/Appraisals	10.50	1.00			70.00		
442400	Dix										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2022	All Property	Review of Reassessment			79.00	79.00			
	A	2022	Residential	Review of Reassessment					79.00		
442800	Montour										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
443000	Orange										
	A	2022	All Property	Review of Reassessment			80.00	80.00			
	A	2022	Residential	Review of Reassessment					80.00		
443200	Reading										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
443400	Tyrone										
	A	2022	All Property	Review of Reassessment			80.00	80.00			
	A	2022	Residential	Review of Reassessment					80.00		

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County of Seneca

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452000	Covert										
	A	2019	All Property	CAMA/Appraisals	24.47	1.02	71.00	71.00		2025	
	A	2023	Residential	CAMA	23.74	1.05			74.68	2025	
452200	Fayette										
	A	2021	All Property	Sales/Appraisals	22.57	1.10	66.00	66.00			
	A	2023	Residential	Sales Only	23.34	1.11			66.99		
452400	Junius										
	A	2020	All Property	Review of Reassessment			79.00	79.00			
	A	2020	Residential	Review of Reassessment					79.00		
452600	Lodi										
	A	2022	All Property	CAMA/Appraisals	23.43	0.96	48.00	48.00			
	A	2023	Residential	CAMA	22.01	1.06			55.36		
452800	Ovid										
	A	2022	All Property	CAMA/Appraisals	23.43	0.96	48.00	48.00			
	A	2023	Residential	CAMA	22.01	1.06			55.36		
453000	Romulus										
	B	2022	All Property	CAMA/Appraisals	23.43	0.96	48.00	48.00			
	B	2023	Residential	CAMA	22.01	1.06			55.36		
453200	Seneca Falls										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
453400	Tyre										
	A	2022	All Property	Sales/Appraisals	21.89	0.98	72.00	72.00			
	A	2022	Residential	Sales/Appraisals	16.29	1.04			74.10		
453600	Varick										
	A	2022	All Property	CAMA/Appraisals	20.27	1.06	51.00	51.00			
	A	2023	Residential	CAMA	19.85	1.09			55.59		
453800	Waterloo										
	B	2020	All Property	Sales/Appraisals	34.18	1.14	68.00	68.00			
	B	2023	Residential	Sales Only	36.56	1.19			68.00		

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County of Steuben

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460300	Corning										
	C	2023	All Property	Review of Reassessment			100.00	100.00			
	C	2023	Residential	Review of Reassessment					100.00		
460600	Hornell										
	C	2020	All Property	Review of Reassessment			91.00	91.00			
	C	2020	Residential	Review of Reassessment					91.00		
462000	Addison										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
462200	Avoca										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
462400	Bath										
	B	2023	All Property	Review of Reassessment			100.00	100.00			
	B	2023	Residential	Review of Reassessment					100.00		
462600	Bradford										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
462800	Cameron										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
463000	Campbell										
	A	2021	All Property	Review of Reassessment			87.50	87.50			
	A	2021	Residential	Review of Reassessment					81.41		
463200	Canisteo										
	A	2022	All Property	Review of Reassessment			85.00	85.00			
	A	2022	Residential	Review of Reassessment					85.00		
463400	Caton										
	A	2019	All Property	Sales/Appraisals	19.84	1.05	72.00	72.00			
	A	2023	Residential	Sales Only	18.08	1.05			75.28		

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County of Steuben

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463600	Cohocton										
	A	2022	All Property	CAMA/Appraisals	19.51	1.01	63.00	63.00			
	A	2023	Residential	CAMA	19.42	1.05			63.00		
463800	Corning										
	B	2022	All Property	Review of Reassessment			92.00	92.00			
	B	2022	Residential	Review of Reassessment					86.55		
464000	Dansville										
	A	2022	All Property	Review of Reassessment			85.00	85.00			
	A	2022	Residential	Review of Reassessment					85.00		
464200	Erwin										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
464400	Fremont										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		
464600	Greenwood										
	A	2022	All Property	Review of Reassessment			94.50	94.50			
	A	2022	Residential	Review of Reassessment					94.50		
464800	Hartsville										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
465000	Hornby										
	A	2022	All Property	Review of Reassessment			96.50	96.50			
	A	2022	Residential	Review of Reassessment					96.50		
465200	Hornellsville										
	A	2021	All Property	Review of Reassessment			89.00	89.00		2025	yes
	A	2021	Residential	Review of Reassessment					79.84	2025	yes
465400	Howard										
	A	2022	All Property	Review of Reassessment			85.00	85.00			
	A	2022	Residential	Review of Reassessment					85.00		

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465600	Jasper	2021	All Property	CAMA/Appraisals	28.51	1.12	5.14	5.14			
	A	2023	Residential	CAMA	35.11	1.18			4.52		
465800	Lindley	2022	All Property	Sales/Appraisals	14.32	0.92	74.00	74.00			
	A	2023	Residential	Sales Only	12.80	1.01			74.00		
466000	Prattsburgh	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
466200	Pulteney	2022	All Property	Review of Reassessment			89.00	89.00			
	A	2022	Residential	Review of Reassessment					89.00		
466400	Rathbone	2022	All Property	CAMA/Appraisals	14.60	1.02	89.00	89.00			
	A	2023	Residential	CAMA	17.70	1.03			89.00		
466600	Thurston	2021	All Property	CAMA/Appraisals	29.61	1.16	2.66	2.66			
	A	2023	Residential	CAMA	28.87	1.06			2.66		
466800	Troupsburg	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
467000	Tuscarora	2021	All Property	CAMA/Appraisals	41.13	1.18	2.08	2.08		2026	
	A	2023	Residential	CAMA	42.96	1.25			2.37	2026	
467200	Urbana	2021	All Property	Review of Reassessment			74.00	74.00		2025	
	A	2021	Residential	Review of Reassessment					74.00	2025	
467400	Wayland	2021	All Property	Sales/Appraisals	18.57	1.05	82.00	82.00			
	B	2023	Residential	Sales Only	19.97	1.03			79.65		

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County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
467600	Wayne										
	A	2020	All Property	Review of Reassessment			85.00	85.00			
	A	2020	Residential	Review of Reassessment					85.00		
467800	West Union										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
468000	Wheeler										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
468200	Woodhull										
	A	2022	All Property	Sales/Appraisals	12.67	1.01	81.00	81.00			
	A	2022	Residential	Sales/Appraisals	10.72	1.01			81.00		

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County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
472000	Babylon										
	C	2022	All Property	Sales/Appraisals	15.91	1.00	0.67	0.67			
	C	2023	Residential	Sales Only	13.87	1.01			0.67		
472200	Brookhaven										
	C	2022	All Property	Sales/Appraisals	16.86	1.02	0.53	0.53			
	C	2023	Residential	Sales Only	16.44	1.01			0.53		
472400	East Hampton										
	B	2022	All Property	Sales/Appraisals	25.69	1.10	0.35	0.35			
	B	2023	Residential	Sales Only	25.51	1.10			0.35		
472600	Huntington										
	C	2022	All Property	Sales/Appraisals	16.45	1.01	0.49	0.49			
	C	2023	Residential	Sales Only	14.84	1.02			0.49		
472800	Islip										
	C	2022	All Property	Sales/Appraisals	10.91	0.99	7.10	7.10			
	C	2023	Residential	Sales Only	10.35	1.01			7.10		
473000	Riverhead										
	C	2022	All Property	Sales/Appraisals	17.83	1.03	8.34	8.34			
	C	2023	Residential	Sales Only	13.69	1.00			8.34		
473200	Shelter Island										
	B	2021	All Property	Review of Reassessment			68.00	68.00		2025	
	B	2021	Residential	Review of Reassessment					68.00	2025	
473400	Smithtown										
	C	2022	All Property	Sales/Appraisals	14.37	1.03	0.86	0.86			
	C	2023	Residential	Sales Only	12.72	1.01			0.86		
473600	Southampton										
	C	2022	All Property	Sales/Appraisals	18.65	1.00	63.00	63.00			
	C	2023	Residential	Sales Only	16.60	1.00			63.00		
473800	Southold										
	C	2022	All Property	Sales/Appraisals	22.80	1.09	0.55	0.55			
	C	2023	Residential	Sales Only	22.45	1.09			0.55		

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
482000	Bethel										
	A	2022	All Property	Sales/Appraisals	29.56	0.95	37.00	37.00			
	A	2023	Residential	Sales Only	21.82	1.06			37.00		
482200	Callicoon										
	A	2022	All Property	Sales/Appraisals	32.86	1.15	34.00	34.00			
	A	2023	Residential	Sales Only	35.31	1.21			34.00		
482400	Cochecton										
	A	2022	All Property	CAMA/Appraisals	21.66	0.98	41.00	41.00			
	A	2023	Residential	CAMA	19.07	1.02			41.00		
482600	Delaware										
	A	2022	All Property	Sales/Appraisals	38.56	1.07	50.00	50.00			
	A	2022	Residential	Sales/Appraisals	29.25	1.09			50.00		
482800	Fallsburgh										
	B	2022	All Property	Sales/Appraisals	25.64	1.11	29.00	29.00			
	B	2023	Residential	Sales Only	28.53	1.11			29.00		
483000	Forestburgh										
	A	2022	All Property	Sales/Appraisals	43.27	1.32	65.00	65.00			
	A	2022	Residential	Sales/Appraisals	26.27	1.00			57.78		
483200	Fremont										
	A	2022	All Property	Sales/Appraisals	53.16	1.32	32.50	32.50			
	A	2022	Residential	Sales/Appraisals	30.33	1.10			32.50		
483400	Highland										
	A	2022	All Property	CAMA/Appraisals	15.86	1.09	56.92	53.00			
	A	2023	Residential	CAMA	19.29	1.04			53.37		
483600	Liberty										
	B	2022	All Property	Sales/Appraisals	34.75	1.19	41.60	41.60			
	B	2023	Residential	Sales Only	37.22	1.20			41.60		
483800	Lumberland										
	A	2022	All Property	Sales/Appraisals	39.90	1.21	57.00	57.00			
	A	2023	Residential	Sales Only	25.09	1.10			57.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
484000	Mamakating										
	B	2022	All Property	Sales/Appraisals	28.54	1.08	36.00	36.00			
	B	2023	Residential	Sales Only	28.75	1.08			36.00		
484200	Neversink										
	A	2022	All Property	Sales/Appraisals	33.30	0.51	2.40	2.40			
	A	2023	Residential	Sales Only	31.37	1.16			1.29		
484400	Rockland										
	A	2022	All Property	Sales/Appraisals	36.34	1.23	35.75	35.75			
	A	2023	Residential	Sales Only	43.58	1.26			31.70		
484600	Thompson										
	B	2022	All Property	Sales/Appraisals	25.42	1.02	45.00	45.00			
	B	2023	Residential	Sales Only	24.60	1.03			45.00		
484800	Tusten										
	A	2022	All Property	Sales/Appraisals	30.63	1.28	28.00	28.00			
	A	2022	Residential	Sales/Appraisals	35.04	1.25			25.68		

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County of Tioga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
492000	Barton	2022	All Property	Sales/Appraisals	31.06	1.09	60.50	60.50			
	B	2023	Residential	Sales Only	31.74	1.10			60.50		
492200	Berkshire	2019	All Property	CAMA/Appraisals	21.99	0.96	71.00	71.00			
	A	2023	Residential	CAMA	15.20	0.99			65.55		
492400	Candor	2019	All Property	Sales/Appraisals	32.13	1.13	66.70	66.70			
	A	2023	Residential	Sales Only	22.19	1.06			61.81		
492600	Newark Valley	2019	All Property	Sales/Appraisals	46.60	1.35	47.00	47.00			
	A	2023	Residential	Sales Only	27.98	1.09			47.00		
492800	Nichols	2019	All Property	CAMA/Appraisals	17.49	1.01	18.40	18.40			
	A	2023	Residential	CAMA	17.36	1.02			15.24		
493000	Owego	2022	All Property	Sales/Appraisals	22.00	1.05	53.50	53.50			
	B	2023	Residential	Sales Only	21.77	1.06			49.03		
493200	Richford	2022	All Property	Sales/Appraisals	22.59	1.00	74.50	74.50			
	A	2022	Residential	Sales/Appraisals	18.81	1.07			69.89		
493400	Spencer	2020	All Property	Review of Reassessment			79.00	79.00			
	A	2020	Residential	Review of Reassessment					73.24		
493600	Tioga	2019	All Property	Sales/Appraisals	23.86	1.42	4.50	4.50			
	A	2023	Residential	Sales Only	23.16	1.10			4.67		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
509901	Tompkins County Assessing Unit										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
510800	Kingston C	2019	All Property	Review of Reassessment			57.00	57.00			
		2019	Residential	Review of Reassessment					51.88		
512000	Denning A	2018	All Property	Sales/Appraisals	35.33	0.89	13.50	13.50			
		2018	Residential	Sales/Appraisals	31.05	0.98			11.33		
512200	Esopus B	2021	All Property	Sales/Appraisals	20.50	1.04	59.00	59.00			
		2023	Residential	Sales Only	16.80	1.05			59.00		
512400	Gardiner B	2019	All Property	Review of Reassessment			62.00	62.00			
		2019	Residential	Review of Reassessment					62.00		
512600	Hardenburgh A	2018	All Property	Sales/Appraisals	24.70	0.90	51.59	51.59			
		2018	Residential	Sales/Appraisals	20.40	0.96			45.91		
512800	Hurley B	2024	All Property	Review of Reassessment			100.00	100.00			
		2024	Residential	Review of Reassessment					100.00		
513000	Kingston B	2018	All Property	Sales/Appraisals	10.15	1.01	56.00	56.00			
		2018	Residential	Sales/Appraisals	9.72	1.01			56.00		
513200	Lloyd B	2019	All Property	Review of Reassessment			69.00	69.00			
		2019	Residential	Review of Reassessment					61.94		
513400	Marbletown B	2020	All Property	Review of Reassessment			56.00	56.00			
		2020	Residential	Review of Reassessment					56.00		
513600	Marlborough B	2021	All Property	Sales/Appraisals	14.24	1.00	58.35	58.35			
		2023	Residential	Sales Only	13.76	1.01			58.35		

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County of Ulster											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
513800	New Paltz										
	C	2022	All Property	Sales/Appraisals	17.72	1.07	63.00	63.00			
	C	2023	Residential	Sales Only	16.89	1.05			63.00		
514000	Olive										
	A	2022	All Property	Review of Reassessment			85.23	85.23		2025	
	A	2022	Residential	Review of Reassessment					78.49	2025	
514200	Plattekill										
	B	2022	All Property	Sales/Appraisals	14.89	1.03	58.00	58.00			
	B	2023	Residential	Sales Only	14.85	1.03			58.00		
514400	Rochester										
	A	2021	All Property	Review of Reassessment			58.00	58.00			
	A	2021	Residential	Review of Reassessment					58.00		
514600	Rosendale										
	B	2020	All Property	Review of Reassessment			63.00	63.00			
	B	2020	Residential	Review of Reassessment					63.00		
514800	Saugerties										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	
	B	2024	Residential	Review of Reassessment					100.00	2025	
515000	Shandaken										
	A	2018	All Property	Sales/Appraisals	45.55	0.56	17.00	17.00			
	A	2023	Residential	Sales Only	28.94	1.08			12.11		
515200	Shawangunk										
	B	2018	All Property	Sales/Appraisals	20.48	1.09	12.30	12.30			
	B	2023	Residential	Sales Only	11.90	1.00			12.30		
515400	Ulster										
	C	2018	All Property	Sales/Appraisals	30.94	0.92	47.00	47.00			
	C	2023	Residential	Sales Only	20.91	1.03			39.42		
515600	Wawarsing										
	A	2018	All Property	CAMA/Appraisals	20.01	0.98	70.00	70.00			
	A	2023	Residential	CAMA	18.75	1.00			53.70		

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
515800	Woodstock										
	A	2022	All Property	Sales/Appraisals	16.67	1.04	46.50	46.50		2026	
	A	2023	Residential	Sales Only	15.64	1.05			46.50	2026	

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
520500	Glens Falls										
	C	2024	All Property	Review of Reassessment			93.51	100.00			
	C	2024	Residential	Review of Reassessment					90.00		
522000	Bolton										
	A	2020	All Property	Review of Reassessment			77.00	77.00			
	A	2020	Residential	Review of Reassessment					71.56		
522200	Lake George										
	B	2020	All Property	Review of Reassessment			80.00	80.00			
	B	2020	Residential	Review of Reassessment					72.44		
522400	Chester										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
522600	Hague										
	A	2023	All Property	Review of Reassessment			97.50	97.50			
	A	2023	Residential	Review of Reassessment					97.50		
522800	Horicon										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					83.50		
523000	Johnsburg										
	A	2022	All Property	Review of Reassessment			78.70	78.70		2025	yes
	A	2022	Residential	Review of Reassessment					74.46	2025	yes
523200	Lake Luzerne										
	A	2019	All Property	Sales/Appraisals	20.77	0.72	65.00	65.00			
	A	2023	Residential	Sales Only	18.68	1.04			65.00		
523400	Queensbury										
	C	2024	All Property	Review of Reassessment			100.00	100.00			
	C	2024	Residential	Review of Reassessment					100.00		
523600	Stony Creek										
	A	2022	All Property	Sales/Appraisals	21.22	1.03	0.73	0.73			
	A	2022	Residential	Sales/Appraisals	21.08	1.04			0.73		

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County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
523800	Thurman										
	A	2022	All Property	CAMA/Appraisals	16.00	1.05	71.87	71.87			
	A	2023	Residential	CAMA	19.72	1.05			64.57		
524000	Warrensburg										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
532000	Argyle										
	A	2022	All Property	Review of Reassessment			83.00	83.00			
	A	2022	Residential	Review of Reassessment					78.37		
532200	Cambridge										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
532400	Dresden										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					88.00		
532600	Easton										
	A	2022	All Property	Review of Reassessment			84.92	84.92			
	A	2022	Residential	Review of Reassessment					75.82		
532800	Fort Ann										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
533000	Fort Edward										
	B	2022	All Property	Review of Reassessment			88.00	88.00		2025	yes
	B	2022	Residential	Review of Reassessment					82.08	2025	yes
533200	Granville										
	B	2023	All Property	Review of Reassessment			95.00	95.00			
	B	2023	Residential	Review of Reassessment					95.00		
533400	Greenwich										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
533600	Hampton										
	A	2021	All Property	Review of Reassessment			77.00	77.00		2025	yes
	A	2021	Residential	Review of Reassessment					77.00	2025	yes
533800	Hartford										
	A	2024	All Property	Review of Reassessment			92.78	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					91.00	2025	yes

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
534000	Hebron										
	A	2020	All Property	Review of Reassessment			75.00	75.00			
	A	2020	Residential	Review of Reassessment					75.00		
534200	Jackson										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					83.32		
534400	Kingsbury										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
534600	Putnam										
	A	2020	All Property	CAMA/Appraisals	29.35	1.16	70.00	70.00			
	A	2023	Residential	CAMA	36.99	1.29			70.00		
534800	Salem										
	A	2022	All Property	Review of Reassessment			85.00	85.00			
	A	2022	Residential	Review of Reassessment					78.44		
535000	White Creek										
	A	2022	All Property	Review of Reassessment			88.00	88.00			
	A	2022	Residential	Review of Reassessment					88.00		
535200	Whitehall										
	A	2019	All Property	Sales/Appraisals	31.34	1.13	83.50	83.50		2025	yes
	A	2023	Residential	Sales Only	37.94	1.22			78.20	2025	yes

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**New York State Board Of Real Property Tax Services
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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
542000	Arcadia										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
542200	Butler										
	A	2022	All Property	Review of Reassessment			85.00	85.00		2025	
	A	2022	Residential	Review of Reassessment					85.00	2025	
542400	Galen										
	A	2020	All Property	Review of Reassessment			79.00	79.00			
	A	2020	Residential	Review of Reassessment					69.44		
542600	Huron										
	A	2022	All Property	Sales/Appraisals	18.73	1.00	67.00	67.00			
	A	2023	Residential	Sales Only	14.75	1.02			65.18		
542800	Lyons										
	B	2019	All Property	Sales/Appraisals	22.78	1.05	60.00	60.00		2025	
	B	2023	Residential	Sales Only	21.64	1.08			60.00	2025	
543000	Macedon										
	B	2022	All Property	Review of Reassessment			84.00	84.00			
	B	2022	Residential	Review of Reassessment					84.00		
543200	Marion										
	B	2020	All Property	CAMA/Appraisals	16.35	1.01	63.00	63.00			
	B	2023	Residential	CAMA	10.19	1.00			63.00		
543400	Ontario										
	B	2021	All Property	Review of Reassessment			76.00	76.00			
	B	2021	Residential	Review of Reassessment					76.00		
543600	Palmyra										
	B	2022	All Property	Review of Reassessment			90.00	90.00			
	B	2022	Residential	Review of Reassessment					90.00		
543800	Rose										
	A	2023	All Property	Review of Reassessment			100.00	100.00			
	A	2023	Residential	Review of Reassessment					100.00		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
544000	Savannah										
	A	2021	All Property	Review of Reassessment			79.00	79.00		2026	yes
	A	2021	Residential	Review of Reassessment					76.79	2026	yes
544200	Sodus										
	B	2021	All Property	CAMA/Appraisals	14.85	1.00	66.00	66.00		2026	
	B	2023	Residential	CAMA	16.27	1.00			59.72	2026	
544400	Walworth										
	B	2021	All Property	Review of Reassessment			74.00	74.00			
	B	2021	Residential	Review of Reassessment					74.00		
544600	Williamson										
	B	2022	All Property	Review of Reassessment			84.00	84.00			
	B	2022	Residential	Review of Reassessment					84.00		
544800	Wolcott										
	B	2022	All Property	Review of Reassessment			85.00	85.00			
	B	2022	Residential	Review of Reassessment					79.05		

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
550800	Mt Vernon										
	C	2020	All Property	Sales/Appraisals	22.43	1.00	1.92	1.92			
	C	2023	Residential	Sales Only	19.17	1.03			1.63		
551000	New Rochelle										
	C	2020	All Property	Sales/Appraisals	16.21	1.00	1.93	1.93			
	C	2023	Residential	Sales Only	12.04	1.01			1.71		
551200	Peekskill										
	C	2020	All Property	Sales/Appraisals	25.13	1.06	2.37	2.37			
	C	2023	Residential	Sales Only	13.09	1.01			1.95		
551400	Rye										
	C	2020	All Property	Sales/Appraisals	11.99	1.02	1.26	1.26			
	C	2023	Residential	Sales Only	7.63	1.01			1.26		
551700	White Plains										
	C	2020	All Property	Sales/Appraisals	30.28	0.95	2.37	2.37			
	C	2023	Residential	Sales Only	11.62	1.01			1.68		
551800	Yonkers										
	C	2020	All Property	CAMA/Appraisals	14.18	1.03	1.78	1.78			
	C	2023	Residential	CAMA	11.72	1.00			1.61		
552000	Bedford										
	C	2020	All Property	Sales/Appraisals	10.33	1.02	8.12	8.12			
	C	2023	Residential	Sales Only	9.94	1.03			8.12		
552200	Cortlandt										
	C	2020	All Property	Sales/Appraisals	10.64	1.01	1.18	1.18			
	C	2023	Residential	Sales Only	10.64	1.00			1.18		
552400	Eastchester										
	C	2020	All Property	Sales/Appraisals	13.77	1.03	0.91	0.91			
	C	2023	Residential	Sales Only	11.19	1.02			0.91		
552600	Greenburgh										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
552800	Harrison										
	C	2020	All Property	Sales/Appraisals	13.78	0.98	1.13	1.13			
	C	2023	Residential	Sales Only	13.08	1.01			1.13		
553000	Lewisboro										
	C	2020	All Property	Sales/Appraisals	12.35	1.03	6.42	6.42			
	C	2023	Residential	Sales Only	11.84	1.03			6.42		
553200	Mamaroneck										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
553400	Mount Pleasant										
	C	2020	All Property	Sales/Appraisals	13.15	0.83	1.07	1.07			
	C	2023	Residential	Sales Only	12.09	1.02			1.07		
553600	New Castle										
	C	2020	All Property	Sales/Appraisals	16.27	1.04	14.07	14.07			
	C	2023	Residential	Sales Only	13.18	1.00			14.07		
553800	North Castle										
	C	2020	All Property	Sales/Appraisals	11.27	1.00	1.80	1.80			
	C	2023	Residential	Sales Only	10.35	1.00			1.80		
554000	North Salem										
	B	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	B	2024	Residential	Review of Reassessment					100.00	2025	yes
554200	Ossining										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
554400	Pelham										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
554600	Pound Ridge										
	B	2020	All Property	Sales/Appraisals	13.94	0.98	12.86	12.86			
	B	2023	Residential	Sales Only	9.53	1.01			12.86		

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**New York State Board Of Real Property Tax Services
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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	2024 State Eq. Rate	2024	2024	Year of	Cyclical
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Plan Participant *****
554800	Rye										
	C	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	C	2024	Residential	Review of Reassessment					100.00	2025	yes
555000	Scarsdale										
	C	2023	All Property	Sales/Appraisals	9.63	1.01	74.94	74.94			
	C	2023	Residential	Sales Only	9.63	1.01			74.94		
555200	Somers										
	C	2020	All Property	Sales/Appraisals	10.55	0.98	9.78	9.78			
	C	2023	Residential	Sales Only	10.48	1.00			9.78		
555400	Yorktown										
	C	2020	All Property	Sales/Appraisals	14.10	1.03	1.77	1.77			
	C	2023	Residential	Sales Only	9.37	1.01			1.61		
555600	Mount Kisco										
	C	2020	All Property	Sales/Appraisals	23.73	1.00	14.03	14.03			
	C	2023	Residential	Sales Only	9.69	1.01			10.70		

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**New York State Board Of Real Property Tax Services
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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
562000	Arcade										
	A	2021	All Property	Review of Reassessment			87.00	87.00		2026	yes
	A	2021	Residential	Review of Reassessment					87.00	2026	yes
562200	Attica										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
562400	Bennington										
	A	2022	All Property	Review of Reassessment			90.00	90.00		2025	yes
	A	2022	Residential	Review of Reassessment					90.00	2025	yes
562600	Castile										
	A	2022	All Property	Review of Reassessment			87.00	87.00		2026	yes
	A	2022	Residential	Review of Reassessment					87.00	2026	yes
562800	Covington										
	A	2022	All Property	Review of Reassessment			93.00	93.00		2025	yes
	A	2022	Residential	Review of Reassessment					88.08	2025	yes
563000	Eagle										
	A	2024	All Property	Review of Reassessment			100.00	100.00		2025	yes
	A	2024	Residential	Review of Reassessment					100.00	2025	yes
563200	Gainesville										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
563400	Genesee Falls										
	A	2021	All Property	Review of Reassessment			74.00	74.00		2025	yes
	A	2021	Residential	Review of Reassessment					71.19	2025	yes
563600	Java										
	A	2022	All Property	Review of Reassessment			87.00	87.00			
	A	2022	Residential	Review of Reassessment					79.66		
563800	Middlebury										
	A	2021	All Property	Review of Reassessment			87.00	87.00		2025	yes
	A	2021	Residential	Review of Reassessment					81.52	2025	yes

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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	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
564000	Orangeville										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
564200	Perry										
	B	2024	All Property	Review of Reassessment			100.00	100.00			
	B	2024	Residential	Review of Reassessment					100.00		
564400	Pike										
	A	2023	All Property	Review of Reassessment			98.00	98.00			
	A	2023	Residential	Review of Reassessment					91.50		
564600	Sheldon										
	A	2024	All Property	Review of Reassessment			100.00	100.00			
	A	2024	Residential	Review of Reassessment					100.00		
564800	Warsaw										
	B	2022	All Property	Review of Reassessment			92.00	92.00		2025	yes
	B	2022	Residential	Review of Reassessment					85.86	2025	yes
565000	Wethersfield										
	A	2023	All Property	Review of Reassessment			96.00	96.00			
	A	2023	Residential	Review of Reassessment					88.32		

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County of Yates

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024	2024	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
								Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***		
572000	Barrington	2024	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
572200	Benton	2022	All Property	Sales/Appraisals	22.26	0.92	77.00	77.00			
	A		Residential	Sales Only	16.71	1.09			68.10		
572400	Italy	2024	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
572600	Jerusalem	2024	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		
572800	Middlesex	2021	All Property	Review of Reassessment			74.00	74.00		2025	
	A		Residential	Review of Reassessment					74.00	2025	
573000	Milo	2023	All Property	Review of Reassessment			91.00	91.00			
	B		Residential	Review of Reassessment					91.00		
573200	Potter	2023	All Property	Review of Reassessment			97.00	97.00			
	A		Residential	Review of Reassessment					99.96		
573400	Starkey	2021	All Property	Review of Reassessment			74.00	74.00		2025	
	B		Residential	Review of Reassessment					74.00	2025	
573600	Torrey	2024	All Property	Review of Reassessment			100.00	100.00			
	A		Residential	Review of Reassessment					100.00		

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		New York City									
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2024 State Eq. Rate	2024 Locally Stated Assmnt. Ratio ***	2024 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Cyclical Reassessment Plan Participant *****
650000	New York City										
	C	2024	1	Review of Reassessment			3.69	6.00		2025	yes
	C	2024	2	Review of Reassessment			36.13	45.00		2025	yes
	C	2024	3	Review of Reassessment			45.00	45.00		2025	yes
	C	2024	4	Review of Reassessment			41.27	45.00		2025	yes

* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons. Desired Max All-Property COD by Population: A - 20.00, B - 17.00, C - 15.00.

** CAMA = Computer Assisted Mass Appraisal.

*** If available.

**** Data as of 1/24/2025 - Indicates Reassessment Activity Is Planned Subsequent To The Roll Year Evaluated (Through 2026).

***** Data as of 1/24/2025 - 2024 Through 2026 Rolls Considered.

For more information concerning the data provided in this
publication, please contact:
New York State Department of Taxation and Finance
Office of Tax Policy Analysis
W.A. Harriman State Campus Office
Albany, New York 12227
Phone: (518) 530-4520
Web Site: www.tax.ny.gov