

**Assessment Equity in New York:
Results from the 1998 Market Value Survey**



STATE BOARD OF REAL PROPERTY SERVICES

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Assessment Equity in New York:
Results from the 1998 Market Value Survey

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Summary of Report

As required by Section 1200 of the Real Property Tax Law, the New York State Board of Real Property Services regularly reports its findings regarding the quality of assessment in New York following completion of each of its market value surveys. This report fulfills the statutory requirement for the 1998 market value survey.

Approximately 39 percent of the assessing units in the state conducted reassessment programs between 1996 and 1999. For these assessing units, a detailed review of the reassessment was completed, instead of a statistical sample of parcels, to establish the level of value reflected on the assessment roll. A sample was used for the remaining 61 percent of assessing units. For the 1998 market value survey, both sales and appraisals were included in the sample data used for measuring assessment uniformity (sales limited to residential class only).

For the sampled assessing units, two statistical measures of assessment uniformity were calculated. The coefficient of dispersion (COD) is a measure of the extent to which properties are generally assessed at a uniform percentage of value. A lower COD indicates less disparity among assessments, and hence greater equity. The price-related differential (PRD, also called the index of regressivity) measures the extent to which properties of higher value are consistently assessed differently from those of lower value. For equitable assessing, the COD and PRD should meet accepted criteria, as detailed in this report (see Tables 1a and 1b).

Among the sampled assessing units, the median COD was 19.35 for all property classes and 16.16 for the residential class. This average level of inequity for sampled assessing units was generally comparable to the prior survey results for similar assessing units. When the number of sampled assessing units with equitable assessment rolls was added to the number of assessing units which conducted a recent reassessment (1996-1999), a total of 654 assessing units, representing 67 percent of all the assessing units, were found to have quality assessment rolls.

The PRD revealed that 41 percent of the sampled assessing units exhibited a tendency toward over-assessing high-value property. This generally reflects over-valuation of the commercial, industrial, or utility classes and under-valuation of the vacant land and/or residential classes. Another 33 percent showed the opposite kind of assessing, i.e., over-assessing low-value property, generally vacant land. When residential property is separately analyzed, approximately 48 percent of these assessing units tended to under-assess residences of higher value relative to those of lower value.

Assessment Equity in New York: Results from the 1998 Market Value Survey

Introduction

The New York State Board of Real Property Services regularly monitors the quality of assessments. An analysis of assessment uniformity is carried out each time the Board's staff completes a market value survey.¹ The present report documents findings from the 1998 market value survey.

Included are data for 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns. Recent formation of coordinated assessment programs (CAPs) among certain municipalities has further reduced the effective number of assessing units which must be analyzed to 951.

Evaluation of Assessment Uniformity

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.

Year of Uniformity Standard: 1998

The 1998 market value survey is so named because sampled properties are evaluated by the State Board at their value as of January 1, 1998. The assessment roll from which parcels are sampled must have been finalized prior to the commencement of the survey, which takes about two years to complete. For 597 assessing units with no reassessment activity since 1995, the assessed values of parcels appearing on the 1997 assessment roll were used in the market value survey.

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

Equity Evaluation for Non-Sampled Assessing Units with Recent Reassessment Programs

An additional 386 assessing units had conducted reassessment programs in the years 1996, 1997, 1998 and 1999. (See Appendix A.) Assessment rolls for these assessing units were examined for the 1998 survey through a standardized review process which analyzed the data used to reassess the various property types and the results obtained.

Since these assessing units were not sampled, no statistical data for assessment rolls are included in the report. For the most part, review of these reassessment rolls indicated that the assessing units had achieved a satisfactory degree of equity. However, there were 22 assessing units which conducted recent reassessments that were reviewed for the 1998 market value survey and found to have exhibited some form of property-class related assessment bias (see Appendix A).

Equity Evaluation for Assessing Units with No Recent Reassessment Activity

In monitoring the quality of local assessment practices of the assessing units with no reassessment activity since 1995, a statistical sample of parcels was used to measure the degree to which a uniform percentage of value was achieved in practice. Assessments placed on the 1997 assessment rolls in these assessing units were compared with estimates of market value for the same parcels, derived from sales or appraisals.

The primary means of measuring assessment equity for the sampled assessing units 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.² 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

² Appendix B describes the calculations used to compute the COD statistic from market survey data.

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 their market values. In Example 1, the assessed values range from 52 percent to 120 percent of market value, indicating a relatively high level of dispersion and poor assessment practices. Assessments such as these would result in an inequitable distribution of local taxes between property owners.

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

Parcel #	Assessed Value	Market Value	AV/MV Ratio	Absolute Deviation from Median
1.	\$120,000	\$100,000	1.20	.40
2.	110,000	100,000	1.10	.30
Median 3.	80,000	100,000	.80	.00
4.	58,000	100,000	.58	.22
5.	52,000	100,000	.52	.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 occurred in Example 1. While some dispersion is evident, 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)³ is also used in the current report for assessing units with no recent reassessment equity. 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.⁴ 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. 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 quality practices, i.e., neutral assessing: the PRD must fall in the range 0.98 to 1.03 to be considered acceptable.

³This statistic is sometimes referred to as the index of regressivity.

⁴Appendix B describes the calculations used to compute the price-related differential.

Assessment Uniformity Criteria

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 standards of assessment uniformity. The International Association of Assessing Officers, in its book entitled Property Appraisal and Assessment Administration (1990) and its Standard on Ratio Studies (1999), has recognized that the ability of an assessing unit to attain uniformity is affected by several factors, such as the type of property, the degree of diversity of properties, and the relative ages of structures. The IAAO recommends a range of acceptable COD values, based upon an assessing unit's property composition and characteristics, as well as the increased difficulty experienced in assessing classes of property other than residential. IAAO standards are summarized in Table 1a.

In their work with various types of assessing units, State Board staff have found that the more rural areas, where there are relatively few sales, pose greater difficulty in establishing accurate assessments and market values. Thus, in measuring assessment uniformity based on sales data for purposes of distributing state aid to assessing units (under Article 15-B of the Real Property Tax Law), the Board has deemed higher COD levels to be acceptable in areas with rural characteristics as contrasted with urban areas. These standards are summarized in Table 1b.

Table 1a. IAAO Recommendations for Assessment Uniformity Criteria

Property Class	Recommendation
Residential Properties	New, more homogeneous areas: COD \leq 10. Older, heterogeneous areas: COD \leq 15. Rural Residential and Seasonal: COD \leq 20.
Income Producing Property	Larger, Urban Jurisdictions: COD \leq 15. Smaller, Rural Jurisdictions: COD \leq 20.
Vacant Land	COD \leq 20.
Entire Assessment Roll	Price Related Differential (Index of Regressivity) between 0.98 and 1.03.
Entire Assessment Roll	The level of appraisal within each group of like properties, should be within five percent of the overall appraisal ratio in the jurisdiction.
Source: Standard on Ratio Studies, IAAO, Table 7, July 1999.	

Table 1b. State Board Standards for Assessment Uniformity (For Purposes of Distributing State Aid to Assessing Units, Based on Available Sales; All Property Types)*

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

*Implementation of a reassessment or update at 100 percent of value is also required. Uniformity is assumed to exist for three years following a state-approved reassessment.

Coefficient of Dispersion Estimates

For the 1998 market survey, the median residential COD among the sampled assessing units was 16.16, and the median for all property classes combined was 19.35.⁵ 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 4.43 to 100.41. For the residential COD, the range among assessing units was 5.18 to 54.87.

Comparison of statewide uniformity levels prevailing between 1980 and 1998 indicates that major improvements have taken place over most of this period. The median residential COD fell from 19.9 in 1980 to 11.2 in 1994, a decline of almost 43 percent. The same pattern of improvement occurred for other classes of property, as indicated by a reduction in the all-property COD from 28.0 in 1980 to 16.3 in 1994.

The higher median CODs of 16.16 (residential) and 19.35 (all-property) in the 1998 survey are the result of excluding from the calculations the assessing units with recent reassessments. Since reassessments have been shown to increase assessment equity, the median COD will be higher if the reassessment assessing units are excluded.

Table 2 summarizes the 1998 COD information according to type of assessing unit, as measured by population density, and a generalized interpretation of the IAAO and State Board COD standards shown in Tables 1a and 1b. Among both the most rural assessing units and those in the middle category of population density, about half had 1998 CODs that reflected uniform assessing practices for the entire roll. However, the state's most urban localities showed lower uniformity, with only 26 percent having uniformity for the entire roll. For detailed COD data by assessing unit, see Appendix C.

⁵ Nassau County is excluded in calculating the median for all property classes because it uses a classified assessing system. New York City, the other jurisdiction using a classified assessing system, reassesses annually and was not sampled – see Appendix A.

Table 2. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (1998 Market Value Survey)

Population Density (Per Sq. Mi.)	No. of Assessing Units	Uniform COD Level		Percent of Assessing Units Achieving Uniform Level	
		Residential	All Property	Residential	All Property
≤ 100	342	15	20	39%	49%
101 – 400	140	12	17	32%	50%
> 400	114	10	15	10%	26%
TOTAL	596	10 - 15	15 - 20	32%	45%

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing unit of Nassau County are excluded.

It should be noted that there were 386 assessing units whose CODs were not calculated due to reassessment activity between 1996 and 1999. Based on evaluations of these recent reassessment programs, virtually all of these assessing units (94 percent) have achieved uniformity and equity on their assessment rolls.

Relationship Between Assessment Uniformity and Frequent Reassessment Activity

As noted earlier, frequent reassessment contributes strongly to uniformity and equity. This can be demonstrated readily by a comparison of the survey COD with the year of the last completed reassessment prior to the 1997 base year roll. Of the 596 sampled assessing units, about 45 percent had COD estimates for the entire roll that reflected uniform assessing practices. However, 142 of these 596 sampled assessing units conducted a reassessment within five years of the 1997 base year roll (i.e., between the 1993 roll and 1997 base year roll). Seventy percent of this group had a COD for the entire roll that reflected uniform assessing practices.

Price-Related Differential Estimates

As indicated earlier, another important summary statistic for assessment performance is the value-related index called 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 appraised values (see Appendix B for calculations and formulas). 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 values 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 will be higher than the value-weighted mean, 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). As shown in Table 2a, IAAO standards require that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 3 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. About half (51 percent) of them assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, 48 percent tended to over-assess low-value homes relative to high-value homes, while only one percent tended to do the reverse. For detailed PRD data by assessing unit, see Appendix C.

Table 3. Value-Related Bias in Assessing, Sampled Assessing Units, 1998 Market Value Survey

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	7	1%	242	44%
Neutral	305	51%	157	26%
Regressive	284	48%	197	33%
TOTAL	596	100%	596	100%

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for the special assessing unit of Nassau County are excluded.

When all property classes are combined, the situation changes significantly. Table 3 shows that 41 percent of the assessing units in question use assessing practices which are biased toward over-assessment of higher-value properties, indicating over-assessment of the non-residential classes (generally industrial, commercial, and utility property). About 33 percent demonstrate the opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 26 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 1998 Market Survey

Almost 26 percent (153) of the 597 assessing units for which CODs and PRDs were calculated have conducted or plan to conduct a reassessment on a roll subsequent to the one which was utilized in the 1998 survey, either in 2000, 2001 or 2002. For these assessing units, the COD and PRD estimates contained in this report are a measure of past assessment equity only; the level of uniformity on the post-reassessment roll is likely to be significantly improved from the level on the roll evaluated. Of the 386 assessing units for which recent reassessment projects were reviewed for the 1998 market survey, 226 have a subsequent reassessment project

scheduled between 2000 and 2002. Thus, 59 percent of those that have already taken steps to maintain equitable assessing practices are projecting that they will reassess again in the next few years.

APPENDIX A

1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
010100	Albany	Albany	1998
011800	Watervliet	Albany	1996
012000	Berne	Albany	1997
012200	Bethlehem	Albany	1998
013000	Guilderland	Albany	1998
013200	Knox	Albany	1997
013400	New Scotland	Albany	1997
013600	Rensselaerville	Albany	1998
022000	Alfred	Allegany	1996
022200	Allen	Allegany	1997
022400	Alma	Allegany	1998
022600	Almond	Allegany	1996
023800	Bolivar	Allegany	1996
024000	Burns	Allegany	1996
024400	Centerville	Allegany	1997
024600	Clarksville	Allegany	1996
025000	Friendship	Allegany	1999
025600	Grove	Allegany	1996
025800	Hume	Allegany	1997
026000	Independence	Allegany	1999
027400	Willing	Allegany	1998
027600	Wirt	Allegany	1996
042400	Carrollton	Cattaraugus	1998
042600	Cold Spring	Cattaraugus	1997
042800	Conewango	Cattaraugus	1999
043000	Dayton	Cattaraugus	1996
043600	Ellicottville	Cattaraugus	1996
044000	Franklinville	Cattaraugus	1997
044600	Hinsdale	Cattaraugus	1996
044800	Humphrey	Cattaraugus	1996
045200	Leon	Cattaraugus	1998
045600	Lyndon	Cattaraugus	1999
046000	Mansfield	Cattaraugus	1996
046600	Olean	Cattaraugus	1996
047600	Randolph	Cattaraugus	1999
047800	Red House	Cattaraugus	1998
048200	South Valley	Cattaraugus	1997

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Non-Sampled Assessing Units**

Municipal Code	Municipal Name	County Name	Year of Reassessment Verified
050100	Auburn	Cayuga	1998
052000	Aurelius	Cayuga	1997
052400	Cato	Cayuga	1998
053000	Genoa	Cayuga	1996
053400	Ledyard (C.A.P. #1)	Cayuga	1999
053600	Locke	Cayuga	1998
053800	Mentz	Cayuga	1997
054800	Scipio (C.A.P. #1)	Cayuga	1999
055600	Sterling	Cayuga	1998
056200	Venice	Cayuga	1999
056400	Victory	Cayuga	1997
060300	Dunkirk	Chautauqua	1997
062200	Busti (C.A.P. #2)	Chautauqua	1999
062400	Carroll	Chautauqua	1997
062800	Chautauqua(C.A.P. #2)	Chautauqua	1999
063200	Clymer	Chautauqua	1998
063400	Dunkirk	Chautauqua	1997
063600	Ellery (C.A.P. #1)	Chautauqua	1998
064400	Gerry (C.A.P. #1)	Chautauqua	1998
064600	Hanover	Chautauqua	1996
064800	Harmony (C.A.P. #3)	Chautauqua	1996
065000	Kiantone (C.A.P. #3)	Chautauqua	1996
065200	Mina	Chautauqua	1999
065400	North Harmony	Chautauqua	1997
065600	Poland	Chautauqua	1997
067000	Villanova	Chautauqua	1999
072600	Catlin	Chemung	1996
074000	Veteran	Chemung	1998
085200	Plymouth	Chenango	1998
091300	Plattsburgh	Clinton	1996
092000	Altona	Clinton	1999
092200	Ausable	Clinton	1999
092400	Beekmantown	Clinton	1999
092600	Black Brook	Clinton	1999
092800	Champlain	Clinton	1996
093000	Chazy	Clinton	1996
093200	Clinton	Clinton	1999

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1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
093400	Dannemora	Clinton	1999
093600	Ellenburg	Clinton	1999
093800	Mooers	Clinton	1999
094000	Peru	Clinton	1996
094200	Plattsburgh	Clinton	1996
094400	Saranac	Clinton	1999
094600	Schuyler Falls	Clinton	1999
100600	Hudson	Columbia	1998
102000	Ancram	Columbia	1998
102200	Austerlitz	Columbia	1998
102400	Canaan	Columbia	1997
102600	Chatham	Columbia	1998
102800	Claverack	Columbia	1998
103000	Clermont	Columbia	1998
103200	Copake	Columbia	1998
103400	Gallatin	Columbia	1998
103600	Germantown	Columbia	1998
103800	Ghent	Columbia	1998
104000	Greenport	Columbia	1998
104200	Hillsdale	Columbia	1998
104400	Kinderhook	Columbia	1998
104600	Livingston	Columbia	1998
104800	New Lebanon	Columbia	1997
105000	Stockport	Columbia	1998
105200	Stuyvesant	Columbia	1998
105400	Taghkanic	Columbia	1998
112200	Cortlandville	Cortland	1997
112600	Freetown (C.A.P. #1)	Cortland	1997
112800	Harford (C.A.P. #1)	Cortland	1997
113000	Homer (C.A.P. #1)	Cortland	1997
** 113600	Preble (C.A.P. #3)	Cortland	1997
113800	Scott (C.A.P. #3)	Cortland	1997
114600	Virgil	Cortland	1996

**Town did not conduct a 1997 reassessment, but was part of a Coordinated Assessing Program that included a reassessment.

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Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
124200	Masonville	Delaware	1999
124600	Middletown	Delaware	1998
142200	Amherst	Erie	1999
143200	Clarence	Erie	1999
145600	Newstead	Erie	1998
145800	North Collins	Erie	1997
152000	Chesterfield	Essex	1998
152200	Crown Point	Essex	1998
152400	Elizabethtown	Essex	1998
152600	Essex	Essex	1998
152800	Jay	Essex	1998
153000	Keene	Essex	1998
153200	Lewis	Essex	1998
153400	Minerva	Essex	1998
153600	Moriah	Essex	1998
153800	Newcomb	Essex	1998
154000	North Elba	Essex	1998
154200	North Hudson	Essex	1998
154400	St. Armand	Essex	1998
154600	Schroon	Essex	1998
154800	Ticonderoga	Essex	1998
155000	Westport	Essex	1998
155200	Willsboro	Essex	1998
155400	Wilmington	Essex	1998
162000	Altamont	Franklin	1996
162200	Bangor	Franklin	1999
162400	Bellmont	Franklin	1999
163000	Brighton	Franklin	1998
163800	Dickinson	Franklin	1999
164000	Duane	Franklin	1998
164400	Franklin	Franklin	1998
165000	Moir	Franklin	1997
165400	Waverly	Franklin	1999
165600	Westville	Franklin	1997
172800	Johnstown	Fulton	1997
182000	Alabama	Genesee	1999
182200	Alexander	Genesee	1997

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1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
182400	Batavia	Genesee	1999
182600	Bergen	Genesee	1998
182800	Bethany	Genesee	1999
183000	Byron	Genesee	1998
183200	Darien	Genesee	1999
183400	Elba	Genesee	1999
183600	Le Roy	Genesee	1999
183800	Oakfield	Genesee	1999
184000	Pavilion	Genesee	1999
184200	Pembroke	Genesee	1999
184400	Stafford	Genesee	1999
192200	Athens	Greene	1996
192400	Cairo	Greene	1998
194400	Prattsville	Greene	1997
194600	Windham	Greene	1996
203000	Lake Pleasant	Hamilton	1997
203200	Long Lake	Hamilton	1998
212000	Columbia	Herkimer	1997
212400	Fairfield (C.A.P. #1)	Herkimer	1996
213200	Litchfield	Herkimer	1997
213400	Little Falls	Herkimer	1999
214800	Schuyler	Herkimer	1999
215000	Stark	Herkimer	1998
215400	Webb (C.A.P. #1)	Herkimer	1996
215600	Winfield	Herkimer	1997
222600	Brownville	Jefferson	1999
224600	Orleans	Jefferson	1996
225200	Rodman	Jefferson	1996
225600	Theresa	Jefferson	1999
226000	Wilna	Jefferson	1998
232400	Diana	Lewis	1997
232600	Greig	Lewis	1998
233400	Leyden	Lewis	1997
234200	Montague	Lewis	1998
235000	Turin	Lewis	1999
242000	Avon	Livingston	1998
242200	Caledonia	Livingston	1998

APPENDIX A

**1998 Market Value Survey
Non-Sampled Assessing Units**

Municipal Code	Municipal Name	County Name	Year of Reassessment Verified
242400	Conesus	Livingston	1998
242600	Geneseo	Livingston	1998
242800	Groveland (C.A.P. #1)	Livingston	1998
243000	Leicester (C.A.P. #2)	Livingston	1998
243200	Lima	Livingston	1998
243400	Livonia	Livingston	1998
243600	Mount Morris (C.A.P. #1)	Livingston	1998
243800	North Dansville	Livingston	1998
244000	Nunda (C.A.P. #1)	Livingston	1998
244200	Ossian (C.A.P. #1)	Livingston	1998
244400	Portage (C.A.P. #1)	Livingston	1998
244600	Sparta (C.A.P. #1)	Livingston	1998
244800	Springwater	Livingston	1998
245200	York (C.A.P. #2)	Livingston	1998
251200	Oneida	Madison	1998
252200	Cazenovia	Madison	1997
252400	De Ruyter	Madison	1998
253200	Hamilton	Madison	1996
253600	Lenox (C.A.P. #2)	Madison	1998
254000	Madison	Madison	1999
254600	Stockbridge (C.A.P. #2)	Madison	1998
254800	Sullivan	Madison	1996
261400	Rochester	Monroe	1996
262200	Chili	Monroe	1996
262800	Greece	Monroe	1996
263600	Mendon	Monroe	1997
263800	Ogden	Monroe	1996
264000	Parma	Monroe	1998
264800	Riga	Monroe	1997
265000	Rush	Monroe	1999
265600	Wheatland	Monroe	1998
270100	Amsterdam	Montgomery	1997
272200	Canajoharie	Montgomery	1999
272800	Glen	Montgomery	1999
273000	Minden	Montgomery	1999
273400	Palatine	Montgomery	1999
292600	Lockport	Niagara	1998

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1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
292800	Newfane	Niagara	1996
301300	Rome	Oneida	1997
301600	Utica	Oneida	1998
304400	Marcy	Oneida	1996
311500	Syracuse	Onondaga	1996
312600	Dewitt	Onondaga	1996
312800	Elbridge (C.A.P. #1)	Onondaga	1996
313000	Fabius (C.A.P. #2)	Onondaga	1996
313200	Geddes	Onondaga	1998
313400	Lafayette	Onondaga	1999
313600	Lysander	Onondaga	1998
313800	Manlius	Onondaga	1998
314000	Marcellus (C.A.P. #1)	Onondaga	1996
314600	Pompey (C.A.P. #2)	Onondaga	1996
314800	Salina	Onondaga	1996
315000	Skaneateles	Onondaga	1998
315200	Spafford	Onondaga	1997
315400	Tully	Onondaga	1998
320200	Canandaigua	Ontario	1997
320500	Geneva	Ontario	1996
322000	Bristol	Ontario	1999
322200	Canadice	Ontario	1999
322400	Canandaigua	Ontario	1998
322600	East Bloomfield	Ontario	1997
322800	Farmington	Ontario	1999
323000	Geneva	Ontario	1997
323200	Gorham	Ontario	1997
323400	Hopewell	Ontario	1999
323600	Manchester	Ontario	1999
323800	Naples	Ontario	1998
324000	Phelps	Ontario	1998
324200	Richmond	Ontario	1997
324400	Seneca	Ontario	1999
324800	Victor	Ontario	1999
325000	West Bloomfield	Ontario	1997
333000	Goshen	Orange	1998
333400	Hamptonburgh	Orange	1996

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**1998 Market Value Survey
Non-Sampled Assessing Units**

Municipal Code	Municipal Name	County Name	Year of Reassessment Verified
334200	Montgomery	Orange	1996
334400	Mount Hope	Orange	1998
335400	Warwick	Orange	1998
342000	Albion	Orleans	1997
342200	Barre	Orleans	1997
342400	Carlton	Orleans	1997
342600	Clarendon	Orleans	1997
342800	Gaines	Orleans	1997
343000	Kendall	Orleans	1997
343200	Murray	Orleans	1997
343400	Ridgeway	Orleans	1997
343600	Shelby	Orleans	1997
343800	Yates	Orleans	1997
350400	Fulton	Oswego	1998
351200	Oswego	Oswego	1997
352000	Albion	Oswego	1998
352200	Amboy	Oswego	1997
352400	Boylston	Oswego	1999
353400	Mexico	Oswego	1997
354200	Oswego	Oswego	1997
354600	Parish	Oswego	1997
354800	Redfield	Oswego	1997
355000	Richland	Oswego	1997
363600	Maryland	Otsego	1997
372000	Carmel	Putnam	1996
372200	Kent	Putnam	1996
372400	Patterson	Putnam	1996
372600	Philipstown	Putnam	1996
372800	Putnam Valley	Putnam	1996
373000	Southeast	Putnam	1996
383400	Petersburg	Rensselaer	1997
383600	Pittstown	Rensselaer	1998
402000	Brasher	St Lawrence	1997
402200	Canton	St Lawrence	1997
403000	Dekalb	St Lawrence	1999
403200	De Peyster (C.A.P. #1)	St Lawrence	1998
403400	Edwards	St Lawrence	1999

APPENDIX A

1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
403600	Fine	St Lawrence	1998
404000	Gouverneur	St Lawrence	1999
404200	Hammond	St Lawrence	1999
404600	Hopkinton	St Lawrence	1998
404800	Lawrence	St Lawrence	1998
405000	Lisbon	St Lawrence	1996
405400	Macomb (C.A.P. #1)	St Lawrence	1998
405800	Massena	St Lawrence	1996
406000	Morristown	St Lawrence	1997
406400	Oswegatchie (C.A.P. #1)	St Lawrence	1998
406800	Piercefield	St Lawrence	1998
407200	Pitcairn	St Lawrence	1998
407400	Potsdam	St Lawrence	1999
407600	Rossie	St Lawrence	1997
407800	Russell	St Lawrence	1999
408000	Stockholm	St Lawrence	1998
411500	Saratoga Springs	Saratoga	1998
412400	Clifton Park	Saratoga	1996
412800	Day	Saratoga	1998
413000	Edinburg	Saratoga	1996
413400	Greenfield	Saratoga	1999
413800	Halfmoon	Saratoga	1996
414000	Malta	Saratoga	1999
414200	Milton	Saratoga	1999
422200	Glenville	Schenectady	1996
422400	Niskayuna	Schenectady	1998
442000	Catharine (C.A.P. #1)	Schuyler	1999
442600	Hector	Schuyler	1996
442800	Montour (C.A.P. #1)	Schuyler	1999
443400	Tyrone	Schuyler	1999
460300	Corning	Steuben	1998
462000	Addison	Steuben	1998
462200	Avoca	Steuben	1999
462800	Cameron	Steuben	1998
463800	Corning	Steuben	1998
464000	Dansville	Steuben	1998
464200	Erwin	Steuben	1997

APPENDIX A

**1998 Market Value Survey
Non-Sampled Assessing Units**

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
464400	Fremont	Steuben	1999
467800	West Union	Steuben	1998
473200	Shelter Island	Suffolk	1996
482000	Bethel	Sullivan	1996
484000	Mamakating	Sullivan	1999
512200	Esopus	Ulster	1996
512400	Gardiner	Ulster	1997
512800	Hurley	Ulster	1998
513200	Lloyd	Ulster	1997
513600	Marlborough	Ulster	1997
513800	New Paltz	Ulster	1997
514200	Plattekill	Ulster	1997
514400	Rochester	Ulster	1999
514600	Rosendale	Ulster	1997
514800	Saugerties	Ulster	1998
515400	Ulster	Ulster	1999
515800	Woodstock	Ulster	1998
522000	Bolton (C.A.P. #1)	Warren	1997
522200	Lake George (C.A.P. #1)	Warren	1997
522600	Hague	Warren	1999
532400	Dresden	Washington	1997
533400	Greenwich	Washington	1997
533600	Hampton	Washington	1996
534400	Kingsbury	Washington	1998
534600	Putnam	Washington	1997
542600	Huron	Wayne	1998
543000	Macedon	Wayne	1998
543400	Ontario	Wayne	1998
543600	Palmyra	Wayne	1998
543800	Rose	Wayne	1999
544000	Savannah	Wayne	1997
544200	Sodus	Wayne	1998
544400	Walworth	Wayne	1998
544600	Williamson	Wayne	1996
544800	Wolcott	Wayne	1998
554400	Pelham	Westchester	1998
562000	Arcade	Wyoming	1999

APPENDIX A

1998 Market Value Survey
Non-Sampled Assessing Units

<u>Municipal Code</u>	<u>Municipal Name</u>	<u>County Name</u>	<u>Year of Reassessment Verified</u>
562200	Attica	Wyoming	1997
562600	Castile	Wyoming	1999
562800	Covington (C.A.P. #1)	Wyoming	1996
563000	Eagle (C.A.P. #3)	Wyoming	1998
563200	Gainesville (C.A.P. #3)	Wyoming	1998
563400	Genesee Falls (C.A.P. #3)	Wyoming	1998
563600	Java (C.A.P. #2)	Wyoming	1999
563800	Middlebury (C.A.P. #1)	Wyoming	1996
564000	Orangeville (C.A.P. #4)	Wyoming	1997
564200	Perry	Wyoming	1998
564400	Pike	Wyoming	1998
564600	Sheldon (C.A.P. #2)	Wyoming	1999
** 564800	Warsaw (C.A.P. #4)	Wyoming	1997
565000	Wethersfield	Wyoming	1999
572000	Barrington	Yates	1999
573000	Milo	Yates	1996
573400	Starkey	Yates	1999
573600	Torrey	Yates	1997
650000	New York City	New York City	1999

Total Number of Non-Sampled Assessing Units, by Year	
1996	71
1997	89
1998	140
1999	86
Total	386

** Town did not conduct a 1997 reassessment, but was part of a Coordinated Assessing Unit Program that included a reassessment.

APPENDIX A

**1998 Market Value Survey
Property Class Assessing Bias - Reassessment Municipalities**

The following municipalities conducted a recent reassessment (1996-1999) which was verified in accordance with the Board's 1998 Market Value Survey Procedures. Each of these municipalities had one or more major types of real property verified at a uniform percentage other than the stated municipal uniform percentage. This may be indicative of assessing bias relating to certain property classes.

Muni Code	Name	Reval Year	(a) Municipal Uniform%	Major Type*	(b) Major Type Uniform*	((b / a) - 1) * 100 class bias
012200	Bethlehem	1998	100%	D	179%	+79%
022200	Allen	1997	100%	D	152%	+52%
027400	Willing	1998	100%	D	93%	-7%
052400	Cato	1998	100%	D	144%	+44%
092200	Ausable	1999	100%	D	121%	+21%
094400	Saranac	1999	100%	D	77%	-23%
103200	Copake	1998	100%	C	85%	-15%
104600	Livingston	1998	100%	D	127%	+27%
104800	New Lebanon	1997	100%	D	88%	-12%
105200	Stuyvesant	1998	100%	D	121%	+21%
113800	Scott	1997	100%	D	116%	+16%
154800	Ticonderoga	1998	100%	D	129%	+29%
162000	Altamont	1996	100%	C	78%	-22%
226000	Wilna	1998	100%	D	110%	+10%
232400	Diana	1997	100%	C	83%	-17%
232400	Diana	1997	100%	D	107%	+7%
350400	Fulton	1998	100%	D	140%	+40%
405800	Massena	1996	100%	B	125%	+25%
407200	Pitcairn	1998	100%	D	111%	+11%
413800	Halfmoon	1996	100%	C	70%	-30%
443400	Tyrone	1999	100%	D	133%	+33%
464200	Erwin	1997	100%	B	113%	+13%
543400	Ontario	1998	100%	D	86%	-14%
*major type B represents commercial and industrial properties; major type C represents vacant land, farm and forest properties; major type D represents utility property.						

Only 22 out of the 386 reassessments verified for the 1998 market value survey (approx. 6%) showed any indication of property class assessing bias. In addition to these 22 municipalities, there were 3 municipalities (Carrollton, Lockport, Maryland) where the quality of the local documentation to support the reassessment for major type C properties was so poor that the level of assessment for this class could not be verified and the class in question was sampled for the 1998 market value survey.

APPENDIX B

MEASURING ASSESSMENT UNIFORMITY FROM MARKET SURVEY DATA

1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODS) contained in this report are calculated from the estimates of market value (sales and appraisals) derived in the New York State Board of Real Property Services' 1998 market value survey. "Weighted" CODs are calculated in order to be consistent with the sample selection procedure employed by the State Board in choosing the properties to be included in the survey: stratified sampling. When the State Board selects a sample of properties to include in a survey, the assessment roll is segregated into major types or classes. Each resulting class is further subdivided into a number of assessed value intervals. Each of these assessed value subdivisions is a stratum, and the strata contain unequal numbers of properties. The basic sampling unit is the assessed value interval within the property type. Appraisals are done in each value interval. In the residential class, where there is often a reliable base of "arms-length" sales, these sales are substituted for appraisals where possible.

The assessment ratios (assessed value divided by estimated market value) "represent" different numbers of parcels in the assessment roll population. Because the strata are not all sampled to obtain the same "representativeness" for each sampled parcel, a weight is attached to each assessment ratio so as to distribute the ratio for a given parcel uniformly over the stratum it represents. The resulting strata-level estimates are then used to develop class-level and entire assessment roll data distributions.

B.2

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

$$(1.) \quad \text{COD} = \frac{100}{R_m} \left[\frac{\sum_{i=1}^n |R_i - R_m|}{n} \right]$$

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. In the current context, where the representativeness of each sampled parcel is known, the formula can be corrected 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 oil rather than the sample by applying to each the ratio w_j/w . For all observations within each of the i strata, the formula for the weighted coefficient of dispersion around the median thus becomes:

$$(2.) \quad \text{C}\bar{\text{O}}\text{D}_w = \frac{100}{R_m} \left[\frac{\sum_j \sum_i \frac{w_j}{w} |R_{ij} - R_m|}{n - 1} \right]$$

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-liked selection of each parcel from an assessment roll.

II. Computing the Price-Related Differential

The price-related differential (FIRD) 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:

$$(3.) \quad PRD = \frac{\frac{\sum_{j=1}^j \sum_{i=1}^i \left(R_{ij} \cdot \frac{w_i}{w} \right)}{n}}{\frac{\sum_{j=1}^j \sum_{i=1}^i \left(ASV_{ij} \cdot \frac{w_i}{w} \right)}{\sum_{j=1}^j \sum_{i=1}^i \left(EMV_{ij} \cdot \frac{w_i}{w} \right)}} = \frac{\text{Simple Mean}}{\text{Weighted Mean}}$$

where:

- n = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w_i = the weight of every sampled parcel drawn from the j th stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_i}{w}$ = 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 j th stratum; and
- EMV_{ij} = estimated market value of the "ith" sampled property in the j th stratum.

C.1

APPENDIX C

Coefficient of Dispersion and Price Related Differential Report

New York State Board of Real Property Services
1998 Market Value Survey: Coefficient of Dispersion and Price Related Differential
County of Albany

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			Price Related Differential	Subsequent Reassessment Activity (Year)**	
						Low	Median	High			
010100	Albany		All Property								
	C		Residential								
010300	Cohoes		All Property	4858	70	1.38	5.33	11.67	21.46	0.84	2000
	C	1997	Residential	3692	54	1.38	5.10	11.36	20.54	1.03	2000
011800	Watervliet		All Property								
	C		Residential								
012000	Berne		All Property								
	A		Residential								
012200	Bethlehem		All Property								
	C		Residential								
012400	Coeymans		All Property	2835	63	0.97	4.17	11.11	32.46	1.20	2000
	B	1997	Residential	2004	49	0.97	4.00	5.43	15.42	1.02	2000
012600	Colonie		All Property	29036	838	55.00	102.73	143.40	8.28	1.02	2000
	C	1997	Residential	26142	697	57.50	103.23	143.40	8.31	1.01	2000
012800	Green Island		All Property	805	32	3.31	7.06	29.29	28.50	0.67	
	C	1997	Residential	554	18	4.78	6.58	8.93	14.26	1.01	
013000	Guilderland		All Property								
	C		Residential								
013200	Knox		All Property								
	A		Residential								
013400	New Scotland		All Property								
	B		Residential								
013600	Rensselaerville		All Property								
	A		Residential								
013800	Westerlo		All Property	1953	70	0.69	1.50	4.63	29.74	0.92	
	A	1997	Residential	1258	56	0.78	1.47	2.86	30.74	1.07	

* Municipal Population Per Square Mile: A= 1-100 Persons; B=101-400 Persons; C=401 or more Persons

** If Year is shown, known reassessment activity has occurred or is planned subsequent to the roll evaluated (through 2003).

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1998 Market Value Survey: Coefficient of Dispersion and Price Related Differential
County of Allegany

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			C.O.D.	Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High			
022000	Alfred										
	B		All Property								
	B		Residential								
022200	Allen										
	A		All Property								
	A		Residential								
022400	Alma										
	A		All Property								
	A		Residential								
022600	Almond										
	A		All Property								
	A		Residential								
022800	Amity										
	A	1997	All Property	1259	57	10.00	83.17	196.61	32.59	0.81	
	A	1997	Residential	832	32	50.50	90.07	196.61	30.41	1.12	
023000	Andover										
	A	1997	All Property	1219	46	60.00	97.59	162.16	15.51	1.10	2002
	A	1997	Residential	673	32	69.38	98.08	162.16	11.13	1.02	2002
023200	Angelica										
	A	1997	All Property	954	52	16.92	87.33	131.63	20.34	0.72	2000
	A	1997	Residential	576	32	52.99	88.75	131.63	12.60	1.01	2000
023400	Belfast										
	A	1997	All Property	1058	45	40.00	100.00	181.14	17.53	1.01	
	A	1997	Residential	721	31	40.00	100.00	181.14	20.20	1.01	
023600	Birdsall										
	A	1997	All Property	398	37	65.33	98.69	139.13	7.90	1.02	2001
	A	1997	Residential	219	25	74.78	96.23	139.13	6.86	1.01	2001
023800	Bolivar										
	A		All Property								
	A		Residential								
024000	Burns										
	A		All Property								
	A		Residential								
024200	Caneadea										
	A	1997	All Property	2747	65	46.43	99.51	242.00	16.02	1.01	2001
	A	1997	Residential	1813	48	48.14	98.84	242.00	18.49	1.04	2001
024400	Centerville										
	A		All Property								
	A		Residential								
024600	Clarksville										
	A		All Property								
	A		Residential								
024800	Cuba										
	A	1997	All Property	2033	57	24.67	85.86	161.76	25.38	0.97	2000
	A	1997	Residential	1352	44	55.23	87.80	161.76	20.17	1.07	2000
025000	Friendship										
	A		All Property								
	A		Residential								

* Municipal Population Per Square Mile: A= 1-100 Persons; B=101-400 Persons; C=401 or more Persons

** If Year is shown, known reassessment activity has occurred or is planned subsequent to the roll evaluated (through 2003).

New York State Board of Real Property Services
1998 Market Value Survey: Coefficient of Dispersion and Price Related Differential
County of Allegany

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			C.O.D.	Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High			
025200	Genesee										
	A	1997	All Property	1067	52	52.31	93.16	196.86	14.71	0.91	2002
	A	1997	Residential	657	38	69.44	94.11	196.86	12.83	1.04	2002
025400	Granger										
	A	1997	All Property	547	36	3.20	4.17	13.11	40.31	0.81	2000
	A	1997	Residential	259	23	3.68	5.79	13.11	31.56	1.11	2000
025600	Grove										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
025800	Hume										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
026000	Independence										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
026200	New Hudson										
	A	1997	All Property	619	40	42.42	90.91	128.00	14.11	0.97	
	A	1997	Residential	366	28	52.59	95.24	128.00	10.55	1.00	
026400	Rushford										
	A	1997	All Property	2747	65	46.43	99.51	242.00	16.02	1.01	2001
	A	1997	Residential	1813	48	48.14	98.84	242.00	18.49	1.04	2001
026600	Scio										
	A	1997	All Property	1137	49	0.53	98.32	271.43	27.97	0.83	
	A	1997	Residential	746	36	63.49	98.79	271.43	26.62	1.13	
026800	Ward										
	A	1997	All Property	358	37	43.28	93.13	137.14	7.96	1.12	
	A	1997	Residential	216	23	82.86	92.54	137.14	6.23	0.97	
027000	Wellsville										
	B	1997	All Property	3570	60	50.00	99.04	140.74	9.88	0.94	2000
	B	1997	Residential	2452	43	83.00	100.00	140.74	8.88	1.01	2000
027200	West Almond										
	A	1997	All Property	359	35	10.71	100.00	136.36	14.72	0.96	
	A	1997	Residential	259	23	77.76	100.00	136.36	11.20	1.03	
027400	Willing										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
027600	Wirt										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High			
030200	Binghamton										
	C	1997	All Property	15852	355	66.72	128.67	508.00	29.98	1.21	
	C	1997	Residential	13402	321	66.72	125.93	508.00	28.85	1.14	
032000	Barker										
	A	1997	All Property	1498	52	65.56	104.50	253.33	22.39	1.12	2000
	A	1997	Residential	885	40	65.56	104.44	136.04	9.50	1.03	2000
032200	Binghamton										
	B	1997	All Property	2883	77	88.90	113.95	325.83	20.77	1.09	
	B	1997	Residential	1811	62	88.90	111.43	175.00	10.79	1.02	
032400	Chenango										
	B	1997	All Property	5214	128	50.00	108.17	391.54	20.27	1.03	2001
	B	1997	Residential	4053	113	64.83	112.56	391.54	18.48	1.07	2001
032600	Colesville										
	A	1997	All Property	2855	65	5.90	10.89	62.50	46.62	1.27	
	A	1997	Residential	1740	50	5.90	11.88	29.80	20.63	1.08	
032800	Conklin										
	B	1997	All Property	2789	62	67.16	111.67	246.92	22.16	1.08	
	B	1997	Residential	1903	47	69.28	111.18	246.92	19.45	1.06	
033000	Dickinson										
	C	1997	All Property	2182	63	20.00	106.17	228.40	17.11	0.97	
	C	1997	Residential	1632	51	65.00	107.55	228.40	13.71	1.03	
033200	Fenton										
	B	1997	All Property	3028	72	16.67	103.52	181.43	14.88	0.97	
	B	1997	Residential	2164	57	40.14	108.23	181.43	11.41	1.01	
033400	Kirkwood										
	B	1997	All Property	2721	58	70.36	108.29	248.69	15.97	0.99	
	B	1997	Residential	1774	42	78.26	107.18	197.36	15.92	1.05	
033600	Lisle										
	A	1997	All Property	1983	52	51.27	101.69	235.00	21.52	1.10	
	A	1997	Residential	1072	36	68.97	104.76	133.33	10.73	1.00	
033800	Maine										
	B	1997	All Property	2546	66	51.49	100.00	190.03	13.20	0.92	
	B	1997	Residential	1652	50	53.87	100.00	175.00	15.17	1.02	
034000	Nanticoke										
	A	1997	All Property	1983	52	51.27	101.69	235.00	21.52	1.10	
	A	1997	Residential	1072	36	68.97	104.76	133.33	10.73	1.00	
034200	Sanford										
	A	1997	All Property	2395	60	61.63	104.53	191.79	15.10	1.02	
	A	1997	Residential	1361	45	61.63	105.92	191.79	19.64	1.04	
034400	Triangle										
	A	1997	All Property	1386	55	68.97	101.45	144.29	11.88	0.99	
	A	1997	Residential	802	31	81.28	105.77	144.29	10.61	1.02	
034600	Union										
	C	1997	All Property	22333	525	3.29	6.50	64.17	26.53	1.11	
	C	1997	Residential	17493	502	3.29	6.49	22.31	24.83	1.10	
034800	Vestal										
	C	1997	All Property	8962	275	1.67	6.46	33.33	44.95	1.10	
	C	1997	Residential	7158	259	1.67	6.46	12.86	18.89	1.09	

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						Low	Median	High	C.O.D.		
035000	Windsor										
	A	1997	All Property	3934	72	50.00	105.23	162.73	15.88	1.02	
	A	1997	Residential	2293	57	76.32	107.85	162.73	12.53	1.02	

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						Low	Median	High			
041200	Olean										
	C	1997	All Property	6499	158	4.25	9.99	38.73	26.29	0.94	
	C	1997	Residential	4974	142	4.25	9.54	38.73	26.71	1.10	
041600	Salamanca										
	C	1997	All Property	2221	52	7.63	23.40	65.44	27.28	0.94	
	C	1997	Residential	1825	40	15.06	24.29	48.00	22.77	1.01	
042000	Allegany										
	B	1997	All Property	2835	68	18.80	41.67	282.50	37.61	1.13	
	B	1997	Residential	1946	53	25.26	45.50	282.50	37.87	1.23	
042200	Ashford										
	A	1997	All Property	1281	50	30.35	77.63	152.09	20.93	0.95	2001
	A	1997	Residential	796	36	51.95	77.64	120.71	18.15	1.04	2001
042400	Carrollton										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
042600	Cold Spring										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
042800	Conewango										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
043000	Dayton										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
043200	East Otto										
	A	1997	All Property	970	47	41.31	82.91	147.79	20.07	0.96	
	A	1997	Residential	438	30	60.29	88.18	147.79	10.67	1.00	
043600	Ellicottville										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
043800	Farmersville										
	A	1997	All Property	826	42	33.48	80.38	450.77	32.03	1.03	2002
	A	1997	Residential	487	28	33.48	69.81	450.77	42.94	1.08	2002
044000	Franklinville										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
044200	Freedom										
	A	1997	All Property	1131	45	4.62	7.25	25.68	32.81	1.04	
	A	1997	Residential	733	32	4.62	7.09	16.00	20.39	1.06	
044400	Great Valley										
	A	1997	All Property	1525	62	1.78	3.95	42.86	39.78	1.32	
	A	1997	Residential	808	36	1.78	3.50	7.14	20.79	1.04	
044600	Hinsdale										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
044800	Humphrey										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							

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						Low	Median	High			
045000	Ischua										
	A	1997	All Property	673	47	7.16	15.66	75.31	37.83	1.12	
	A	1997	Residential	369	28	7.16	16.46	33.33	26.09	1.08	
045200	Leon										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
045400	Little Valley										
	A	1997	All Property	989	49	32.56	100.00	197.22	17.00	1.07	
	A	1997	Residential	657	29	50.40	101.21	197.22	16.96	1.05	
045600	Lyndon										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
045800	Machias										
	A	1997	All Property	1615	54	40.00	86.11	170.59	22.37	1.11	2001
	A	1997	Residential	1069	41	40.14	86.11	170.59	23.78	0.99	2001
046000	Mansfield										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
046200	Napoli										
	A	1997	All Property	1969	51	40.83	86.69	196.55	20.39	1.02	2000
	A	1997	Residential	403	34	40.83	80.10	121.25	16.51	1.05	2000
046400	New Albion										
	A	1997	All Property	1282	50	1.33	5.90	278.13	64.61	1.07	2001
	A	1997	Residential	807	30	2.57	6.40	14.76	26.69	1.01	2001
046600	Olean										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
046800	Otto										
	A	1997	All Property	707	36	29.85	73.44	131.24	25.01	0.80	
	A	1997	Residential	327	23	38.28	75.51	94.97	13.47	1.02	
047000	Perrysburg										
	A	1997	All Property	906	47	3.85	8.82	47.68	28.73	1.05	2001
	A	1997	Residential	580	34	4.83	9.09	20.87	20.42	1.04	2001
047200	Persia										
	B	1997	All Property	1175	50	58.00	92.37	210.07	14.03	0.92	2000
	B	1997	Residential	800	36	58.00	91.86	210.07	14.16	1.05	2000
047400	Portville										
	B	1997	All Property	1955	58	49.56	91.13	193.74	19.72	0.98	2000
	B	1997	Residential	1346	43	49.56	92.50	149.12	16.27	1.03	2000
047600	Randolph										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
047800	Red House										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
048000	Salamanca										
	A	1997	All Property	380	40	8.85	34.14	128.86	28.47	0.91	
	A	1997	Residential	227	26	22.26	35.21	69.12	24.34	1.03	

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						Low	Median	High	C.O.D.		
048200	South Valley										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
048400	Yorkshire										
	B	1997	All Property	1679	53	5.49	29.02	78.74	32.09	1.08	
	B	1997	Residential	1067	28	11.61	29.04	62.10	24.34	1.08	

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						Low	Median	High			
050100	Auburn		All Property								
	C		Residential								
052000	Aurelius		All Property								
	A		Residential								
052200	Brutus		All Property								
	B	1997	Residential	1517	45	65.00	96.05	137.50	11.03	1.04	2001
	B	1997	Residential	1093	32	72.65	94.86	137.50	11.13	1.02	2001
052400	Cato		All Property								
	A		Residential								
052600	Conquest		All Property								
	A	1997	Residential	1059	44	4.40	8.59	23.08	27.35	0.96	
	A	1997	Residential	663	31	4.40	8.00	23.08	25.61	1.11	
052800	Fleming		All Property								
	B	1997	Residential	1262	49	25.00	69.38	108.04	20.52	1.00	
	B	1997	Residential	911	36	53.25	72.84	100.00	14.11	1.00	
053000	Genoa		All Property								
	A		Residential								
053200	Ira		All Property								
	A	1997	Residential	1102	42	0.83	7.28	25.38	41.95	0.91	2000
	A	1997	Residential	629	30	5.78	7.50	25.38	29.13	1.13	2000
053400	Ledyard		All Property								
	A		Residential								
053600	Locke		All Property								
	A		Residential								
053800	Mentz		All Property								
	B		Residential								
054000	Montezuma		All Property								
	A	1997	Residential	666	39	4.24	7.33	25.00	51.57	0.80	
	A	1997	Residential	398	26	4.24	7.00	17.50	31.37	1.13	
054200	Moravia		All Property								
	B	1997	Residential	1299	56	55.17	92.81	169.74	15.99	0.99	
	B	1997	Residential	861	32	68.18	95.24	169.74	14.05	1.03	
054400	Niles		All Property								
	A	1997	Residential	1179	45	51.33	96.60	129.87	9.26	1.01	
	A	1997	Residential	692	33	51.33	97.96	129.87	9.66	1.05	
054600	Owasco		All Property								
	B	1997	Residential	1976	63	19.84	93.84	142.13	13.31	1.03	
	B	1997	Residential	1451	51	71.46	95.25	142.13	11.50	1.03	
054800	Scipio		All Property								
	A		Residential								

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						Low	Median	High			
055000	Sempronius										
	A	1997	All Property	590	43	15.00	52.26	93.55	21.24	0.96	
	A	1997	Residential	328	29	34.29	54.29	93.55	22.01	1.05	
055200	Sennett										
	B	1997	All Property	1509	49	17.77	100.00	130.43	10.59	1.02	
	B	1997	Residential	971	35	83.33	100.00	130.43	5.51	1.00	
055400	Springport										
	B	1997	All Property	1264	46	20.00	86.38	123.50	16.10	0.97	
	B	1997	Residential	873	33	52.38	84.93	123.50	13.12	1.00	
055600	Sterling										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
055800	Summerhill										
	A	1997	All Property	632	40	2.63	4.92	10.00	29.31	0.97	
	A	1997	Residential	365	26	3.18	5.16	10.00	28.35	1.16	
056000	Throop										
	A	1997	All Property	899	48	6.05	10.32	59.41	17.63	0.98	2001
	A	1997	Residential	582	34	6.25	10.71	16.67	13.38	1.03	2001
056200	Venice										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
056400	Victory										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High			
060300	Dunkirk		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
060800	Jamestown		All Property	14277	302	11.09	30.62	86.87	24.93	0.94	
	C	1997	Residential	9448	280	11.09	31.66	86.87	24.73	1.07	
062000	Arkwright		All Property	967	44	44.32	70.50	153.08	14.29	0.63	2002
	A	1997	Residential	443	31	44.32	72.78	90.00	10.27	1.01	2002
062200	Busti		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
062400	Carroll		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
062600	Charlotte		All Property	1034	39	21.43	68.40	201.33	27.58	0.86	2001
	A	1997	Residential	501	25	29.63	72.58	201.33	19.93	1.05	2001
062800	Chautauqua		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
063000	Cherry Creek		All Property	977	55	32.31	75.19	143.14	20.64	0.97	2001
	A	1997	Residential	453	29	45.00	75.59	113.60	16.91	1.04	2001
063200	Clymer		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
063400	Dunkirk		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
063600	Ellery		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
063800	Ellicott		All Property	6595	75	41.67	98.31	478.51	16.07	0.78	
	B	1997	Residential	3337	55	71.23	103.11	146.22	6.96	1.00	
064000	Ellington		All Property	1088	43	78.57	90.52	160.00	13.90	0.97	2001
	A	1997	Residential	504	29	78.57	93.78	108.42	5.60	0.99	2001
064200	French Creek		All Property	877	37	8.75	27.78	45.84	29.16	0.79	2000
	A	1997	Residential	374	17	8.75	31.28	38.73	23.13	1.36	2000
064400	Gerry		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
064600	Hanover		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High			
064800	Harmony										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
065000	Kiantone										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
065200	Mina										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
065400	North Harmony										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
065600	Poland										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
065800	Pomfret										
	B	1997	All Property	5789	130	8.33	27.45	68.72	28.14	0.97	
	B	1997	Residential	3573	103	15.84	28.73	68.72	22.27	1.05	
066000	Portland										
	B	1997	All Property	2831	81	16.67	79.95	189.47	28.62	0.89	
	B	1997	Residential	1424	52	36.00	83.33	189.47	27.56	1.11	
066200	Ripley										
	A	1997	All Property	2050	50	57.22	79.17	236.00	22.84	0.74	2001
	A	1997	Residential	893	31	57.22	87.30	236.00	25.36	1.08	2001
066400	Sheridan										
	A	1997	All Property	1975	53	23.33	83.16	278.40	21.17	0.89	
	A	1997	Residential	886	36	67.48	93.60	278.40	16.10	1.06	
066600	Sherman										
	A	1997	All Property	997	47	8.33	26.36	334.88	59.70	1.46	2000
	A	1997	Residential	412	21	9.51	28.34	78.09	41.63	1.14	2000
066800	Stockton										
	A	1997	All Property	1862	57	26.92	80.43	152.73	23.65	0.84	
	A	1997	Residential	893	41	35.00	87.89	152.73	16.42	1.01	
067000	Villanova										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
067200	Westfield										
	B	1997	All Property	3818	76	25.78	74.67	196.08	20.02	1.00	
	B	1997	Residential	1780	49	25.78	72.39	196.08	23.76	1.05	

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						Low	Median	High				
070400	Elmira											
	C	1997	All Property	9323	120	60.00	100.63	173.08	10.95	1.05		
	C	1997	Residential	7612	104	60.00	104.35	173.08	11.63	1.01		
072000	Ashland											
	B	1997	All Property	683	48	1.51	3.23	63.00	94.75	1.72		
	B	1997	Residential	385	28	1.56	2.76	5.33	22.75	1.05		
072200	Baldwin											
	A	1997	All Property	492	50	1.14	3.13	13.18	33.79	0.97		
	A	1997	Residential	288	37	2.38	3.44	13.18	28.03	1.12		
072400	Big Flats											
	B	1997	All Property	3491	108	66.67	96.00	169.13	12.20	1.01	2000	
	B	1997	Residential	2468	92	66.67	96.00	169.13	12.49	1.02	2000	
072600	Catlin											
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
072800	Chemung											
	A	1997	All Property	1296	52	28.85	77.76	163.32	31.94	0.93		
	A	1997	Residential	794	33	55.83	91.77	163.32	20.15	1.09		
073000	Elmira											
	B	1997	All Property	3592	99	64.49	99.27	202.95	11.03	0.99		
	B	1997	Residential	2827	86	64.49	98.27	202.95	12.86	1.03		
073200	Erin											
	A	1997	All Property	1114	46	36.00	85.44	150.77	18.81	0.94	2002	
	A	1997	Residential	627	33	50.37	88.87	150.77	11.91	1.00	2002	
073400	Horseheads											
	C	1997	All Property	7612	139	61.14	95.65	171.14	14.08	1.02	2001	
	C	1997	Residential	6142	124	61.14	95.33	171.14	16.36	1.04	2001	
073600	Southport											
	B	1997	All Property	5484	89	37.50	75.52	142.50	22.28	1.03	2000	
	B	1997	Residential	3790	72	47.62	72.39	142.50	16.91	1.03	2000	
073800	Van Etten											
	A	1997	All Property	1047	48	38.93	86.35	216.67	17.57	0.93	2002	
	A	1997	Residential	602	35	51.32	89.45	216.67	16.03	1.01	2002	
074000	Veteran											
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								

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						Low	Median	High			
081100	Norwich										
	C	1997	All Property	2427	90	52.22	93.75	226.00	22.38	1.04	
	C	1997	Residential	1938	78	52.22	93.56	226.00	24.07	1.05	
082000	Afton										
	A	1997	All Property	1743	50	67.26	99.71	231.82	17.91	1.10	2002
	A	1997	All Property	1743	50	67.26	99.71	231.82	17.91	1.10	2000
	A	1997	Residential	1000	37	67.26	100.00	231.82	22.70	1.09	2000
	A	1997	Residential	1000	37	67.26	100.00	231.82	22.70	1.09	2002
082200	Bainbridge										
	B	1997	All Property	1710	50	54.69	91.85	164.04	15.91	0.67	
	B	1997	Residential	1078	37	63.80	96.28	162.40	12.67	1.03	
082400	Columbus										
	A	1997	All Property	652	32	35.36	68.29	100.18	19.24	0.93	
	A	1997	Residential	295	18	49.11	72.09	100.18	13.80	0.96	
082600	Coventry										
	A	1997	All Property	1030	43	50.00	87.50	148.25	18.24	0.96	
	A	1997	Residential	568	30	66.67	92.58	148.25	13.04	1.02	
082800	German										
	A	1997	All Property	405	33	25.81	68.18	250.00	29.31	1.15	
	A	1997	Residential	170	19	25.81	63.04	250.00	47.82	1.26	
083000	Greene										
	A	1997	All Property	2924	88	45.00	72.22	192.50	25.56	1.03	
	A	1997	Residential	1862	59	45.08	73.60	192.50	23.61	1.11	
083200	Guilford										
	A	1997	All Property	1919	56	43.48	100.00	159.25	14.12	1.04	
	A	1997	Residential	1094	39	65.00	100.00	159.25	13.77	1.00	
083400	Lincklaen										
	A	1997	All Property	352	30	39.32	80.71	209.30	31.89	1.02	
	A	1997	Residential	169	16	52.08	74.14	190.00	24.20	1.06	
083600	Mc Donough										
	A	1997	All Property	881	45	26.71	66.67	227.27	37.49	1.21	
	A	1997	Residential	495	31	26.71	65.11	107.50	21.12	1.08	
083800	New Berlin										
	A	1997	All Property	1580	63	40.00	70.92	200.00	32.50	1.07	
	A	1997	Residential	969	36	40.00	65.88	200.00	30.38	1.11	
084000	North Norwich										
	A	1997	All Property	944	49	64.17	96.23	243.33	24.49	1.04	
	A	1997	Residential	587	30	64.17	101.23	243.33	22.66	1.05	
084200	Norwich										
	A	1997	All Property	1914	46	50.00	64.00	103.55	13.29	0.95	
	A	1997	Residential	1162	31	52.17	66.59	101.05	12.41	0.99	
084400	Otselic										
	A	1997	All Property	691	37	26.00	55.56	148.65	40.75	1.07	
	A	1997	Residential	381	24	35.71	55.56	148.65	37.16	1.11	
084600	Oxford										
	A	1997	All Property	2263	63	61.60	100.53	237.94	20.59	0.97	
	A	1997	Residential	1381	48	69.00	105.12	237.94	20.24	1.05	

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						Low	Median	High			
084800	Pharsalia										
	A	1997	All Property	520	36	41.34	78.78	175.99	19.98	1.09	
	A	1997	Residential	241	22	43.47	72.00	136.00	18.42	1.05	
085000	Pitcher										
	A	1997	All Property	503	34	25.33	55.17	136.67	33.31	1.04	
	A	1997	Residential	268	20	25.33	40.67	136.67	54.06	1.03	
085200	Plymouth										
	A		All Property								----
	A		Residential								----
085400	Preston										
	A	1997	All Property	674	41	31.24	65.00	166.67	21.28	1.00	
	A	1997	Residential	391	27	39.62	65.00	166.67	20.78	1.04	
085600	Sherburne										
	A	1997	All Property	1805	59	42.60	80.67	152.26	16.07	1.01	2002
	A	1997	Residential	1154	33	42.60	78.77	152.26	17.80	1.03	2002
085800	Smithville										
	A	1997	All Property	875	42	57.29	103.57	157.85	12.95	1.05	2001
	A	1997	Residential	501	28	57.29	97.22	135.60	14.65	1.06	2001
086000	Smyrna										
	A	1997	All Property	872	41	35.53	53.68	134.09	17.71	1.04	
	A	1997	Residential	441	23	38.40	48.65	82.14	13.93	1.02	

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						Low	Median	High			
091300	Plattsburgh										
	C		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	C		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
092000	Altona										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
092200	Ausable										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
092400	Beekmantown										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
092600	Black Brook										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
092800	Champlain										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
093000	Chazy										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
093200	Clinton										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
093400	Dannemora										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
093600	Ellenburg										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
093800	Mooers										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
094000	Peru										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
094200	Plattsburgh										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
094400	Saranac										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
094600	Schuyler Falls										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----

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						Low	Median	High			
100600	Hudson		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	C		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
102000	Ancram		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
102200	Austerlitz		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
102400	Canaan		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
102600	Chatham		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
102800	Claverack		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
103000	Clermont		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
103200	Copake		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
103400	Gallatin		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
103600	Germantown		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
103800	Ghent		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
104000	Greenport		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
104200	Hillsdale		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
104400	Kinderhook		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
104600	Livingston		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
104800	New Lebanon		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----

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						Low	Median	High	C.O.D.		
105000	Stockport										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
105200	Stuyvesant										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
105400	Taghkanic										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---

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						Low	Median	High			
110200	Cortland										
	C	1997	All Property	4879	138	72.73	104.17	142.92	9.54	1.02	
	C	1997	Residential	3903	123	73.15	106.84	142.92	9.56	1.02	
112000	Cincinnatus										
	A	1997	All Property	556	37	78.73	99.17	117.80	5.61	1.00	
	A	1997	Residential	349	25	78.73	99.52	117.80	6.70	1.00	
112200	Cortlandville										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
112400	Cuyler										
	A	1997	All Property	562	36	83.47	100.00	139.49	4.43	0.96	
	A	1997	Residential	287	22	84.36	99.69	119.05	6.84	1.01	
112600	Freetown										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
112800	Harford										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
113000	Homer										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
113200	Lapeer										
	A	1997	All Property	1319	83	71.43	100.00	200.00	10.16	1.05	
	A	1997	Residential	793	52	80.00	100.00	200.00	7.16	1.02	
113400	Marathon										
	A	1997	All Property	1319	83	71.43	100.00	200.00	10.16	1.05	
	A	1997	Residential	793	52	80.00	100.00	200.00	7.16	1.02	
113600	Preble										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
113800	Scott										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
114000	Solon										
	A	1997	All Property	575	41	38.12	94.74	132.12	14.27	0.83	
	A	1997	Residential	327	28	58.70	93.67	126.00	12.44	0.98	
114200	Taylor										
	A	1997	All Property	360	31	60.00	100.00	141.51	15.20	1.04	2000
	A	1997	Residential	182	19	60.00	100.00	129.41	9.68	1.01	2000
114400	Truxton										
	A	1997	All Property	629	37	38.89	95.12	127.78	13.82	0.99	
	A	1997	Residential	357	24	80.36	96.80	127.78	7.74	1.01	
114600	Virgil										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
114800	Willet										
	A	1997	All Property	701	39	59.90	100.00	140.63	8.39	0.99	
	A	1997	Residential	397	26	59.90	99.00	136.13	8.24	1.00	

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						Low	Median	High			
122000	Andes										
	A	1997	All Property	2247	60	22.22	36.80	68.34	20.73	0.64	
	A	1997	Residential	1231	44	22.22	38.71	52.77	18.24	1.04	
122200	Bovina										
	A	1997	All Property	874	39	34.96	49.41	84.93	15.66	0.98	
	A	1997	Residential	409	27	34.96	49.41	84.93	17.32	1.00	
122400	Colchester										
	A	1997	All Property	2586	58	2.05	4.32	13.95	34.83	0.98	
	A	1997	Residential	1492	45	2.05	4.07	13.95	36.98	1.20	
122600	Davenport										
	A	1997	All Property	1832	68	1.54	4.67	22.07	30.38	1.09	
	A	1997	Residential	959	42	2.18	5.00	14.00	31.52	1.19	
122800	Delhi										
	A	1997	All Property	2029	60	50.00	100.45	208.33	23.39	1.16	
	A	1997	Residential	1256	35	63.35	100.39	166.25	14.94	1.04	
123000	Deposit										
	A	1997	All Property	1386	39	1.48	6.60	17.28	24.81	0.87	
	A	1997	Residential	814	26	3.29	6.41	10.50	22.34	1.02	
123200	Franklin										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
123400	Hamden										
	A	1997	All Property	1326	45	18.78	30.43	80.00	33.06	1.10	
	A	1997	Residential	693	32	22.22	30.71	56.25	23.53	1.02	
123600	Hancock										
	A	1997	All Property	3982	64	11.24	32.35	100.00	30.46	1.00	
	A	1997	Residential	2007	37	11.24	29.94	53.33	23.49	1.09	
123800	Harpersfield										
	A	1997	All Property	1282	50	24.55	43.75	67.15	15.53	1.04	
	A	1997	Residential	728	32	30.61	46.51	67.15	15.11	1.04	
124000	Kortright										
	A	1997	All Property	1499	45	10.31	26.15	42.56	23.38	1.09	2001
	A	1997	Residential	786	29	12.58	25.00	36.54	21.32	1.13	2001
124200	Masonville										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
124400	Meredith										
	A	1997	All Property	1202	41	34.48	55.56	108.33	22.99	1.10	
	A	1997	Residential	626	29	34.48	50.00	108.33	26.10	1.05	
124600	Middletown										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
124800	Roxbury										
	A	1997	All Property	3115	76	30.77	54.67	304.19	23.61	0.93	
	A	1997	Residential	1744	47	30.77	54.41	150.00	24.69	1.04	
125000	Sidney										
	B	1997	All Property	2981	54	12.00	28.95	98.01	29.11	0.96	
	B	1997	Residential	2023	39	12.00	28.95	56.67	22.52	1.08	

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						Low	Median	High			
125200	Stamford										
	A	1997	All Property	1690	53	20.00	38.18	115.00	30.26	0.94	
	A	1997	Residential	835	28	24.26	40.91	115.00	34.96	1.11	
125400	Tompkins										
	A	1997	All Property	1317	44	2.00	4.33	20.65	37.77	0.30	
	A	1997	Residential	689	31	2.22	4.81	10.00	29.53	1.14	
125600	Walton										
	A	1997	All Property	3206	84	14.70	42.00	100.36	29.53	0.95	
	A	1997	Residential	2062	57	20.82	44.53	100.27	23.70	1.06	

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						Low	Median	High			
130200	Beacon										
	C	1997	All Property	4161	130	24.30	68.67	436.67	30.73	1.13	
	C	1997	Residential	3596	104	38.40	71.23	436.67	30.69	1.12	
131300	Poughkeepsie										
	C	1997	All Property	7972	188	13.09	26.75	140.00	38.83	1.20	
	C	1997	Residential	6038	170	13.09	26.33	127.33	24.34	1.08	
132000	Amenia										
	B	1997	All Property	1773	53	42.98	101.52	155.03	11.56	1.04	
	B	1997	Residential	1078	29	62.04	107.34	134.00	10.89	1.02	
132200	Beekman										
	B	1997	All Property	4031	105	48.80	106.29	388.75	18.19	1.07	
	B	1997	Residential	2971	90	74.68	108.33	157.94	9.54	1.02	
132400	Clinton										
	A	1997	All Property	2264	72	52.92	100.00	492.00	41.05	1.42	2002
	A	1997	Residential	1469	58	52.92	94.66	250.33	18.96	1.10	2002
132600	Dover										
	B	1997	All Property	3070	83	51.69	86.73	315.29	17.69	1.13	
	B	1997	Residential	1925	54	51.69	82.95	154.41	15.34	1.06	
132800	East Fishkill										
	B	1997	All Property	9603	224	13.00	20.10	50.00	21.45	0.98	
	B	1997	Residential	7252	204	13.40	20.01	47.62	11.44	1.02	
133000	Fishkill										
	C	1997	All Property	5883	225	29.94	92.66	223.57	11.87	1.01	
	C	1997	Residential	5020	155	48.00	93.20	143.80	11.17	1.02	
133200	Hyde Park										
	C	1997	All Property	7128	198	57.39	99.13	194.51	12.20	1.01	
	C	1997	Residential	5709	183	57.39	100.19	194.51	13.27	1.02	
133400	La Grange										
	B	1997	All Property	5697	152	74.32	109.95	541.60	15.46	1.04	
	B	1997	Residential	4393	137	74.32	105.65	541.60	14.99	1.04	
133600	Milan										
	A	1997	All Property	1685	55	89.06	101.94	147.06	7.85	0.96	2001
	A	1997	Residential	906	41	89.06	101.05	147.06	6.66	1.01	2001
133800	Northeast										
	A	1997	All Property	1723	60	30.14	63.81	190.00	34.46	1.31	
	A	1997	Residential	1007	36	30.14	59.50	163.64	25.38	1.15	
134000	Pawling										
	B	1997	All Property	3665	94	44.81	71.56	101.15	10.21	1.00	
	B	1997	Residential	2340	67	44.81	70.18	95.80	11.79	1.00	
134200	Pine Plains										
	A	1997	All Property	1542	46	52.75	78.07	114.10	17.51	0.98	
	A	1997	Residential	855	34	54.10	82.41	114.10	15.57	1.02	
134400	Pleasant Valley										
	B	1997	All Property	3288	95	41.85	100.58	155.65	15.94	1.02	
	B	1997	Residential	2354	79	76.01	100.18	140.89	10.24	1.03	
134600	Poughkeepsie										
	C	1997	All Property	12121	431	44.97	92.77	403.60	14.34	0.97	
	C	1997	Residential	10755	339	44.97	90.57	320.00	14.68	1.03	

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						Low	Median	High			
134800	Red Hook										
	B	1997	All Property	3866	103	57.96	100.00	152.71	11.85	1.01	
	B	1997	Residential	2862	88	71.19	104.18	152.71	11.85	1.03	
135000	Rhinebeck										
	B	1997	All Property	3358	80	38.51	97.83	200.63	11.10	1.10	
	B	1997	Residential	2385	65	38.51	98.36	200.63	12.54	1.14	
135200	Stanford										
	A	1997	All Property	2033	58	28.20	61.58	155.56	28.00	1.06	2001
	A	1997	Residential	1341	46	37.88	67.95	155.56	22.49	1.13	2001
135400	Union Vale										
	A	1997	All Property	1762	59	37.64	66.14	189.00	16.77	0.96	
	A	1997	Residential	1189	45	37.64	67.42	104.89	12.28	1.01	
135600	Wappinger										
	C	1997	All Property	9315	350	19.57	68.65	162.00	16.43	1.00	
	C	1997	Residential	7371	277	19.57	70.05	162.00	16.37	1.03	
135800	Washington										
	A	1997	All Property	2242	61	9.22	15.53	33.90	24.08	0.98	
	A	1997	Residential	1494	47	9.22	15.53	33.90	23.69	1.00	

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						Low	Median	High				
140200	Buffalo											
	C	1997	All Property	90928	1644	11.60	113.40	958.82	36.00	1.23	2001	
	C	1997	Residential	79946	1599	11.60	118.49	958.82	35.43	1.12	2001	
140900	Lackawanna											
	C	1997	All Property	6535	114	47.09	87.14	214.55	20.82	1.03		
	C	1997	Residential	5677	87	52.31	89.75	214.55	18.64	1.02		
141600	Tonawanda											
	C	1997	All Property	6208	125	30.11	87.93	131.78	13.65	1.00		
	C	1997	Residential	5470	113	59.69	89.33	131.78	11.64	1.02		
142000	Alden											
	B	1997	All Property	3470	87	40.59	67.95	107.66	12.95	0.97		
	B	1997	Residential	2615	70	49.00	69.08	107.66	10.62	1.02		
142200	Amherst											
	C		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	C		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
142400	Aurora											
	B	1997	All Property	5918	149	14.31	60.51	138.60	19.85	0.86		
	B	1997	Residential	4539	133	38.19	61.04	138.60	14.39	1.03		
142600	Boston											
	B	1997	All Property	3460	96	10.75	72.41	137.50	23.29	0.90		
	B	1997	Residential	2495	79	48.81	73.41	137.50	14.34	1.02		
142800	Brant											
	A	1997	All Property	1293	49	53.66	82.69	116.13	8.77	0.97	2001	
	A	1997	Residential	738	35	53.66	81.01	116.13	10.43	1.04	2001	
143000	Cheektowaga											
	C	1997	All Property	33523	762	31.89	64.50	242.67	14.59	0.90	2000	
	C	1997	Residential	29906	738	41.36	64.94	242.67	12.66	1.03	2000	
143200	Clarence											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
143400	Colden											
	A	1997	All Property	1750	59	35.86	66.67	146.10	16.62	0.90		
	A	1997	Residential	1148	46	49.37	70.35	146.10	16.05	1.05		
143600	Collins											
	B	1997	All Property	1892	69	47.09	83.33	184.44	20.50	1.18		
	B	1997	Residential	1304	43	53.33	87.08	184.44	20.46	1.07		
143800	Concord											
	B	1997	All Property	3746	79	33.26	65.60	103.40	16.76	0.78	2002	
	B	1997	Residential	2661	63	33.26	65.26	103.40	15.95	1.01	2002	
144000	Eden											
	B	1997	All Property	3311	80	5.77	91.74	130.00	14.35	0.97	2001	
	B	1997	Residential	2477	65	63.85	92.59	130.00	10.09	1.03	2001	
144200	Elma											
	B	1997	All Property	4712	110	1.22	6.03	20.10	25.18	0.66		
	B	1997	Residential	3803	95	3.73	6.17	20.10	18.35	1.02		
144400	Evans											
	C	1997	All Property	9253	163	41.67	80.00	309.52	19.48	1.02		
	C	1997	Residential	6167	145	41.67	80.94	309.52	19.77	1.05		

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						Low	Median	High			
144600	Grand Island										
	C	1997	All Property	8111	210	10.00	63.09	200.38	20.43	0.93	
	C	1997	Residential	6058	190	35.07	65.31	139.47	11.72	1.01	
144800	Hamburg										
	C	1997	All Property	21846	520	33.94	79.92	257.50	17.12	0.92	
	C	1997	Residential	16228	500	58.32	82.38	257.50	11.21	1.02	
145000	Holland										
		1997	All Property	1847	65	53.08	87.00	115.56	11.00	0.98	
		1997	Residential	1108	41	68.36	87.74	115.56	8.59	1.01	
145200	Lancaster										
	C	1997	All Property	15923	314	9.62	83.64	136.64	16.64	0.71	
	C	1997	Residential	11921	295	61.54	86.70	129.50	10.05	1.01	
145400	Marilla										
	B	1997	All Property	2076	60	40.70	64.17	117.25	15.64	0.94	
	B	1997	Residential	1513	46	44.11	65.52	117.25	12.06	1.01	
145600	Newstead										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
145800	North Collins										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
146000	Orchard Park										
	C	1997	All Property	10316	307	41.14	79.79	140.00	15.82	1.02	
	C	1997	Residential	8343	289	41.14	79.71	128.49	12.34	1.00	
146200	Sardinia										
	A	1997	All Property	1457	61	34.32	82.35	166.67	17.85	0.94	
	A	1997	Residential	937	35	54.29	83.64	166.67	14.63	1.02	
146400	Tonawanda										
	C	1997	All Property	28096	796	30.00	64.30	380.83	12.46	0.94	
	C	1997	Residential	26412	737	43.48	64.15	380.83	12.46	1.03	
146600	Wales										
	A	1997	All Property	1283	52	39.61	59.81	150.00	16.96	1.01	
	A	1997	Residential	914	38	48.36	62.23	150.00	14.78	1.04	
146800	West Seneca										
	C	1997	All Property	17619	342	36.00	62.39	116.00	14.90	0.98	
	C	1997	Residential	14838	322	40.44	62.52	116.00	12.96	1.01	

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			C.O.D.	Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High			
152000	Chesterfield		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
152200	Crown Point		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
152400	Elizabethtown		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
152600	Essex		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
152800	Jay		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
153000	Keene		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
153200	Lewis		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
153400	Minerva		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
153600	Moriah		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
153800	Newcomb		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
154000	North Elba		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
154200	North Hudson		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
154400	St. Armand		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
154600	Schroon		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
154800	Ticonderoga		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
155000	Westport		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A	Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								

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						Low	Median	High	C.O.D.		
155200	Willsboro										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
155400	Wilmington										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					

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						Low	Median	High			
162000	Altamont										
	A		All Property								
	A		Residential								
162200	Bangor										
	A		All Property								
	A		Residential								
162400	Bellmont										
	A		All Property								
	A		Residential								
162600	Bombay										
	A	1997	All Property	800	43	1.02	4.84	35.00	43.62	1.32	
	A	1997	Residential	383	26	1.02	4.41	35.00	50.27	1.30	
162800	Brandon										
	A	1997	All Property	671	36	48.39	90.44	172.47	17.45	1.00	
	A	1997	Residential	266	24	65.00	90.44	138.40	14.65	1.02	
163000	Brighton										
	A		All Property								
	A		Residential								
163200	Burke										
	A	1997	All Property	981	37	2.23	4.44	8.89	27.65	0.93	
	A	1997	Residential	366	20	3.48	5.00	8.89	22.56	1.11	
163400	Chateaugay										
	A	1997	All Property	1298	39	1.53	6.25	16.15	37.26	1.02	2000
	A	1997	Residential	575	20	1.53	6.33	11.56	29.12	1.10	2000
163600	Constable										
	A	1997	All Property	842	44	5.56	17.78	50.00	27.83	1.03	
	A	1997	Residential	451	30	5.56	18.75	50.00	24.28	1.07	
163800	Dickinson										
	A		All Property								
	A		Residential								
164000	Duane										
	A		All Property								
	A		Residential								
164200	Fort Covington										
	A	1997	All Property	1001	39	7.14	13.49	27.23	22.23	1.09	
	A	1997	Residential	534	27	9.38	13.41	27.23	18.28	1.08	
164400	Franklin										
	A		All Property								
	A		Residential								
164600	Harrietstown										
	A	1997	All Property	2803	68	33.33	99.43	146.76	13.60	0.98	2001
	A	1997	Residential	1938	44	72.37	96.07	146.76	12.72	1.02	2001
164800	Malone										
	B	1997	All Property	5155	72	45.29	99.60	203.33	17.47	1.07	
	B	1997	Residential	3241	56	45.29	100.00	203.33	23.14	1.08	
165000	Moira										
	A		All Property								
	A		Residential								

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						Low	Median	High			
165200	Santa Clara										
	A	1997	All Property	874	43	3.37	7.83	13.33	25.00	1.03	2001
	A	1997	Residential	505	31	4.70	8.79	13.33	20.00	1.05	2001
165400	Waverly										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
165600	Westville										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							

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						Low	Median	High			
170500	Gloversville										
	C	1997	All Property	5831	113	67.93	100.65	181.12	16.29	1.04	
	C	1997	Residential	4653	97	67.93	105.94	181.12	17.32	1.04	
170800	Johnstown										
	C	1997	All Property	3504	107	48.80	100.00	238.69	19.84	1.09	
	C	1997	Residential	2618	74	60.80	99.54	166.88	20.12	1.07	
172000	Bleecker										
	A	1997	All Property	898	47	59.03	97.81	130.10	16.06	1.08	
	A	1997	Residential	418	35	63.86	93.22	130.10	12.88	1.08	
172200	Broadalbin										
	B	1997	All Property	3059	69	54.17	89.43	129.80	12.96	1.02	
	B	1997	Residential	2056	54	54.17	89.43	129.80	15.43	1.02	
172400	Caroga										
	A	1997	All Property	2926	72	65.67	99.60	173.31	10.52	1.05	
	A	1997	Residential	1632	56	65.67	94.75	125.39	12.27	1.02	
172600	Ephratah										
	A	1997	All Property	1134	50	55.58	96.15	172.12	18.87	0.60	
	A	1997	Residential	623	37	55.58	87.80	166.67	18.12	1.09	
172800	Johnstown										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
173000	Mayfield										
	A	1997	All Property	3826	74	30.00	95.67	200.00	24.37	1.05	
	A	1997	Residential	2472	59	52.00	97.01	159.61	16.15	1.04	
173200	Northampton										
	B	1997	All Property	2427	66	37.37	97.63	194.80	17.43	1.08	
	B	1997	Residential	1510	51	45.20	96.12	194.80	19.52	1.08	
173400	Oppenheim										
	A	1997	All Property	1385	49	42.46	89.29	154.17	19.59	0.95	
	A	1997	Residential	738	36	52.94	89.83	154.17	20.30	1.05	
173600	Perth										
	B	1997	All Property	1492	51	57.39	94.75	153.53	12.29	1.08	
	B	1997	Residential	941	39	60.09	95.08	132.50	10.87	1.03	
173800	Stratford										
	A	1997	All Property	949	46	40.00	87.78	184.13	22.37	1.09	
	A	1997	Residential	503	34	45.71	82.40	124.00	18.16	1.04	

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:				Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High	C.O.D.		
180200	Batavia										
	C	1997	All Property	5283	151	56.67	97.05	168.00	15.75	1.05	
	C	1997	Residential	4382	136	56.67	96.32	168.00	14.48	1.01	
182000	Alabama										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
182200	Alexander										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
182400	Batavia										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
182600	Bergen										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
182800	Bethany										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
183000	Byron										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
183200	Darien										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
183400	Elba										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
183600	Le Roy										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
183800	Oakfield										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
184000	Pavilion										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
184200	Pembroke										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
184400	Stafford										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			C.O.D.	Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High			
192000	Ashland										
	A	1997	All Property	946	46	64.94	100.03	215.05	18.57	1.12	
	A	1997	Residential	494	34	64.94	99.47	215.05	10.54	1.04	
192200	Athens										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
192400	Cairo										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
192600	Catskill										
	B	1997	All Property	5552	65	81.64	101.49	155.37	9.22	0.97	
	B	1997	Residential	3683	50	81.64	103.48	143.48	10.24	1.00	
192800	Coxsackie										
	B	1997	All Property	3981	83	2.86	7.89	32.00	29.53	1.00	2001
	B	1997	Residential	1934	54	3.57	7.88	18.00	24.62	1.07	2001
193000	Durham										
	A	1997	All Property	2283	68	18.18	92.12	310.06	25.57	1.08	2002
	A	1997	Residential	1329	39	61.34	98.67	310.06	28.81	1.16	2002
193200	Greenville										
	A	1997	All Property	2165	56	2.19	5.75	19.82	38.03	0.89	
	A	1997	Residential	1368	42	2.79	6.65	16.00	28.06	1.06	
193400	Halcott										
	A	1997	All Property	466	42	52.97	105.58	166.00	18.44	1.05	
	A	1997	Residential	267	28	73.96	112.58	144.42	11.10	1.00	
193600	Hunter										
	A	1997	All Property	3749	65	55.45	100.00	417.14	24.57	1.09	
	A	1997	Residential	2016	50	55.45	122.33	417.14	27.86	1.17	
193800	Jewett										
	A	1997	All Property	1840	59	52.16	112.04	217.23	13.17	1.04	
	A	1997	Residential	930	44	86.47	111.27	217.23	12.06	1.02	
194000	Lexington										
	A	1997	All Property	1374	48	50.00	119.81	209.09	16.07	1.05	2000
	A	1997	Residential	743	36	66.69	113.56	209.09	13.08	1.04	2000
194200	New Baltimore										
	A	1997	All Property	1814	62	1.38	6.10	12.12	31.70	0.96	2000
	A	1997	Residential	1212	48	2.80	6.44	12.12	20.78	1.06	2000
194400	Prattsville										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
194600	Windham										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High	C.O.D.			
202000	Arietta											
	A	1997	All Property	667	43	6.92	9.27	13.75	11.21	0.98		
	A	1997	Residential	435	31	7.25	9.64	13.75	9.40	1.02		
202200	Benson											
	A	1997	All Property	218	35	6.67	9.40	14.00	15.23	1.04		
	A	1997	Residential	149	28	6.67	9.40	13.38	11.38	1.00		
202400	Hope											
	A	1997	All Property	441	40	5.38	9.71	18.00	20.70	1.10		
	A	1997	Residential	290	28	6.73	9.65	18.00	20.60	1.09		
202600	Indian Lake											
	A	1997	All Property	2467	66	4.55	8.91	12.46	15.08	0.98	2000	
	A	1997	Residential	1404	41	6.44	9.30	12.46	10.17	1.04	2000	
202800	Inlet											
	A	1997	All Property	1416	57	2.67	9.31	15.50	15.52	0.97	2001	
	A	1997	Residential	739	33	6.76	9.08	15.50	12.25	1.02	2001	
203000	Lake-Pleasant											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
203200	Long Lake											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
203400	Morehouse											
	A	1997	All Property	459	33	4.80	8.26	21.86	17.52	1.00		
	A	1997	Residential	224	20	4.80	8.77	11.91	14.24	1.01		
203600	Wells											
	A	1997	All Property	952	50	6.36	9.92	14.24	11.51	1.03	2000	
	A	1997	Residential	647	37	6.36	10.00	14.24	11.51	0.99	2000	

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						Low	Median	High				
210900	Little Falls											
	C	1997	All Property	2075	45	13.33	23.94	50.00	33.37	1.05		
	C	1997	Residential	1549	33	14.18	24.29	50.00	32.75	1.14		
212000	Columbia											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
212200	Danube											
	A	1997	All Property	661	33	65.23	96.67	121.21	12.11	0.91	2000	
	A	1997	Residential	307	19	65.23	92.06	117.88	11.05	1.00	2000	
212400	Fairfield											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
212600	Frankfort											
	B	1997	All Property	3732	68	76.34	101.38	202.13	7.99	0.80		
	B	1997	Residential	2344	52	76.34	102.86	140.67	8.83	0.99		
212800	German Flatts											
	C	1997	All Property	5128	82	40.00	96.95	227.90	12.10	0.97		
	C	1997	Residential	4007	67	70.34	99.64	115.31	7.39	1.01		
213000	Herkimer											
	B	1997	All Property	4158	55	2.36	5.88	19.13	44.81	0.89		
	B	1997	Residential	2846	39	2.36	6.36	19.13	33.30	1.12		
213200	Litchfield											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
213400	Little Falls											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
213600	Manheim											
	B	1997	All Property	1665	53	4.14	7.59	19.19	23.66	0.96	2000	
	B	1997	Residential	1080	28	4.39	7.60	12.06	21.83	1.08	2000	
213800	Newport											
	A	1997	All Property	1050	49	74.14	98.25	187.32	11.04	0.92		
	A	1997	Residential	669	29	74.14	97.74	147.41	10.33	1.02		
214000	Norway											
	A	1997	All Property	561	41	1.43	4.43	19.52	50.60	0.89	2000	
	A	1997	Residential	250	26	1.43	4.32	19.52	33.25	1.19	2000	
214200	Ohio											
	A	1997	All Property	1791	45	5.37	12.20	32.07	29.48	1.23		
	A	1997	Residential	831	29	5.37	9.94	32.07	36.74	1.21		
214400	Russia											
	A	1997	All Property	1924	68	0.92	2.14	7.06	46.71	0.79	2000	
	A	1997	Residential	1098	54	1.01	2.82	6.36	31.96	1.05	2000	
214600	Salisbury											
	A	1997	All Property	1540	49	4.80	8.11	28.82	29.97	1.00	2001	
	A	1997	Residential	781	35	4.80	8.50	28.82	35.60	1.16	2001	
214800	Schuyler											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								

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						Low	Median	High	C.O.D.		
215000	Stark		All Property								
	A		----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential								
			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
215200	Warren		All Property	684	34	51.86	97.22	151.33	14.88	1.00	2000
	A	1997									
	A	1997	Residential	318	21	56.67	97.22	151.33	15.26	1.03	2000
			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
215400	Webb		All Property								
	A		----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential								
			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
215600	Winfield		All Property								
	A		----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential								
			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								

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						Low	Median	High			
221800	Watertown										
	C	1997	All Property	8468	166	64.40	100.00	330.00	15.28	1.03	2001
	C	1997	Residential	6389	148	72.22	99.38	330.00	16.82	1.06	2001
222000	Adams										
	B	1997	All Property	2129	60	69.14	100.00	180.00	11.88	1.01	
	B	1997	Residential	1392	47	69.14	100.58	180.00	16.71	1.07	
222200	Alexandria										
	A	1997	All Property	3743	73	31.41	89.12	224.49	27.36	1.04	
	A	1997	Residential	2213	58	31.41	96.22	224.49	27.80	1.09	
222400	Antwerp										
	A	1997	All Property	898	41	44.74	92.59	162.00	21.61	1.13	
	A	1997	Residential	502	27	44.74	91.11	162.00	21.73	1.04	
222600	Brownville										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
222800	Cape Vincent										
	A	1997	All Property	2548	69	50.00	90.91	457.97	18.63	1.02	
	A	1997	Residential	1579	42	60.00	86.54	135.48	15.47	1.06	
223000	Champion										
	B	1997	All Property	1778	62	70.75	100.00	177.50	10.56	1.05	2001
	B	1997	Residential	1252	36	70.75	92.50	177.50	13.97	1.03	2001
223200	Clayton										
	A	1997	All Property	3551	75	42.50	91.33	204.17	22.73	1.00	
	A	1997	Residential	2249	48	46.92	96.25	204.17	21.28	1.08	
223400	Ellisburg										
	A	1997	All Property	2384	58	57.50	105.11	296.77	18.41	1.06	2000
	A	1997	Residential	1438	43	65.94	100.00	296.77	23.40	1.10	2000
223600	Henderson										
	A	1997	All Property	1993	56	62.30	106.80	200.00	17.58	1.01	2000
	A	1997	Residential	1329	44	62.30	99.69	200.00	20.74	1.02	2000
223800	Hounsfield										
	A	1997	All Property	1881	62	25.18	92.42	217.89	15.83	1.06	
	A	1997	Residential	1286	38	49.40	89.58	217.89	17.01	1.06	
224000	Le Ray										
	B	1997	All Property	1920	48	74.58	96.30	176.00	12.30	0.74	2001
	B	1997	Residential	1241	34	74.58	96.30	176.00	13.94	1.04	2001
224200	Lorraine										
	A	1997	All Property	534	38	36.84	94.34	214.04	19.77	1.01	2002
	A	1997	Residential	335	26	50.00	91.67	214.04	17.82	1.02	2002
224400	Lyme										
	A	1997	All Property	3019	66	28.00	58.00	256.67	41.02	1.09	
	A	1997	Residential	1939	51	29.00	56.25	100.00	26.85	1.01	
224600	Orleans										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
224800	Pamelia										
	A	1997	All Property	1307	36	74.84	99.53	155.56	8.77	1.03	
	A	1997	Residential	793	23	74.84	98.36	155.56	13.18	1.04	

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						Low	Median	High				
225000	Philadelphia											
	A	1997	All Property	670	39	34.09	72.22	187.86	33.48	0.97	2001	
	A	1997	Residential	404	20	34.09	62.22	116.59	29.36	0.96	2001	
225200	Rodman											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
225400	Rutland											
	A	1997	All Property	1315	47	57.45	98.00	250.00	13.67	1.17		
	A	1997	Residential	834	34	57.45	98.65	250.00	13.70	1.04		
225600	Theresa											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
225800	Watertown											
	B	1997	All Property	1752	40	68.18	100.00	358.33	16.29	1.25		
	B	1997	Residential	1054	26	68.18	101.44	358.33	24.17	1.14		
226000	Wilna											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
226200	Worth											
	A	1997	All Property	361	34	19.84	47.73	400.00	100.18	1.95		
	A	1997	Residential	212	20	31.19	49.58	223.33	54.87	1.27		

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						Low	Median	High			
232000	Croghan										
	A	1997	All Property	2140	48	3.39	8.25	66.14	64.56	0.75	2001
	A	1997	Residential	1045	29	5.12	10.00	31.17	43.92	1.14	2001
232200	Denmark										
	A	1997	All Property	1285	45	14.50	36.00	100.93	31.28	0.88	2001
	A	1997	Residential	695	26	26.67	37.88	70.00	17.64	1.02	2001
232400	Diana										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
232600	Greig										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
232800	Harrisburg										
	A	1997	All Property	475	30	36.56	62.29	166.28	35.58	1.04	
	A	1997	Residential	139	12	36.56	59.86	111.50	29.80	1.03	
233200	Lewis										
	A	1997	All Property	731	37	5.81	32.25	80.00	50.85	0.69	2002
	A	1997	Residential	333	24	20.38	39.40	58.18	23.79	1.04	2002
233400	Leyden										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
233600	Lowville										
	B	1997	All Property	1837	56	38.55	54.91	126.58	24.86	1.03	
	B	1997	Residential	1237	33	43.06	51.43	88.46	16.34	1.06	
233800	Lyonsdale										
	A	1997	All Property	980	54	1.37	3.85	28.53	32.82	0.47	2000
	A	1997	Residential	556	34	1.86	3.85	10.00	27.67	1.12	2000
234000	Martinsburg										
	A	1997	All Property	929	34	2.50	4.66	21.90	66.93	1.23	
	A	1997	Residential	408	19	2.77	4.05	6.08	22.22	1.03	
234200	Montague										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
234400	New Bremen										
	A	1997	All Property	1430	45	7.85	14.55	31.96	21.47	0.89	
	A	1997	Residential	821	32	7.85	14.48	21.25	14.04	1.03	
234600	Osceola										
	A	1997	All Property	785	33	20.01	40.86	96.00	26.43	1.07	
	A	1997	Residential	343	18	23.16	45.53	96.00	28.81	1.05	
234800	Pinckney										
	A	1997	All Property	442	35	52.50	74.66	219.79	17.06	0.93	
	A	1997	Residential	201	21	54.76	80.56	96.67	9.09	1.01	
235000	Turin										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
235200	Watson										
	A	1997	All Property	2035	61	4.08	9.35	13.07	16.62	0.89	
	A	1997	Residential	1163	44	6.72	10.00	13.07	12.98	1.02	

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						Low	Median	High	C.O.D.		
235400	West Turin										
	A	1997	All Property	1426	42	2.36	9.21	15.63	22.38	0.88	2002
	A	1997	Residential	693	25	2.36	9.00	13.00	20.75	1.11	2002

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						Low	Median	High	C.O.D.		
242000	Avon		All Property								
	B		Residential								
242200	Caledonia		All Property								
	B		Residential								
242400	Conesus		All Property								
	A		Residential								
242600	Geneseo		All Property								
	B		Residential								
242800	Groveland		All Property								
	A		Residential								
243000	Leicester		All Property								
	A		Residential								
243200	Lima		All Property								
	B		Residential								
243400	Livonia		All Property								
	B		Residential								
243600	Mount Morris		All Property								
	A		Residential								
243800	North Dansville		All Property								
	C		Residential								
244000	Nunda		All Property								
	A		Residential								
244200	Ossian		All Property								
	A		Residential								
244400	Portage		All Property								
	A		Residential								
244600	Sparta		All Property								
	A		Residential								
244800	Springwater		All Property								
	A		Residential								
245000	West Sparta		All Property	766	35	39.64	84.80	120.64	14.25	0.92	
	A	1997	Residential	402	22	39.64	84.80	116.08	14.12	1.02	

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						Low	Median	High	C.O.D.		
245200	York										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High	C.O.D.		
251200	Oneida		All Property								
	C		Residential								
252000	Brookfield		All Property	1420	45	16.67	90.00	183.33	18.67	0.96	2000
	A	1997	Residential	751	31	16.67	91.67	183.33	21.57	1.03	2000
252200	Cazenovia		All Property								
	B		Residential								
252400	De Ruyter		All Property								
	A		Residential								
252600	Eaton		All Property	3649	68	33.33	100.00	177.50	12.76	0.91	2002
	B	1997	Residential	2064	51	33.33	100.00	177.50	17.62	1.03	2002
252800	Fenner		All Property	872	43	68.78	100.00	175.29	8.24	1.03	
	A	1997	Residential	486	30	68.78	96.30	175.29	13.60	1.08	
253000	Georgetown		All Property	3649	68	33.33	100.00	177.50	12.76	0.91	
	A	1997	Residential	2064	51	33.33	100.00	177.50	17.62	1.03	
253200	Hamilton		All Property								
	B		Residential								
253400	Lebanon		All Property	3649	68	33.33	100.00	177.50	12.76	0.91	
	A	1997	Residential	2064	51	33.33	100.00	177.50	17.62	1.03	
253600	Lenox		All Property								
	B		Residential								
253800	Lincoln		All Property	889	44	72.22	100.00	142.56	9.19	0.97	2000
	A	1997	Residential	561	32	93.33	100.00	142.56	8.65	1.02	2000
254000	Madison		All Property								
	A		Residential								
254200	Nelson		All Property	1530	52	74.83	100.00	147.06	7.29	1.01	
	A	1997	Residential	886	39	74.83	100.00	147.06	9.60	1.01	
254400	Smithfield		All Property	655	40	78.95	100.00	149.04	8.79	0.97	
	A	1997	Residential	352	26	79.38	100.00	136.07	6.10	1.00	
254600	Stockbridge		All Property								
	A		Residential								
254800	Sullivan		All Property								
	B		Residential								

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						Low	Median	High			
261400	Rochester										
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
262000	Brighton										
	C	1997	All Property	11583	456	52.00	99.60	246.00	14.78	1.03	2002
	C	1997	Residential	9729	441	70.00	98.91	157.05	8.18	1.00	2002
262200	Chili										
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
262400	Clarkson										
	B	1997	All Property	2155	76	25.45	52.62	97.11	19.26	0.98	
	B	1997	Residential	1516	62	36.70	55.38	97.11	12.26	1.02	
262600	Gates										
	C	1997	All Property	10420	374	1.60	7.26	18.51	15.52	0.91	2000
	C	1997	Residential	9419	358	2.08	7.31	11.21	13.82	1.00	2000
262800	Greece										
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
263000	Hamlin										
	B	1997	All Property	3298	115	22.31	59.89	201.10	18.63	0.95	
	B	1997	Residential	2483	98	22.31	63.15	123.86	14.30	1.05	
263200	Henrietta										
	C	1997	All Property	11189	374	1.46	8.02	18.67	17.45	0.80	
	C	1997	Residential	9629	353	1.96	8.10	18.67	14.36	1.01	
263400	Irondequoit										
	C	1997	All Property	20941	708	1.00	6.42	31.33	23.11	0.98	2000
	C	1997	Residential	18731	690	2.02	6.51	31.33	17.38	1.02	2000
263600	Mendon										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
263800	Ogden										
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
264000	Parma										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
264200	Penfield										
	C	1997	All Property	11723	474	67.39	102.27	227.22	9.83	0.99	2001
	C	1997	Residential	10363	458	67.39	102.97	150.99	7.62	1.01	2001
264400	Perinton										
	C	1997	All Property	16203	771	3.57	10.35	64.00	14.62	0.84	2002
	C	1997	Residential	14511	755	6.07	10.53	64.00	10.92	1.02	2002
264600	Pittsford										
	C	1997	All Property	9155	381	81.56	101.06	218.52	6.90	1.00	2000
	C	1997	Residential	8391	369	81.56	101.85	218.52	7.13	1.00	2000
264800	Riga										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High	C.O.D.		
265000	Rush										
	B		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	B		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
265200	Sweden										
	C	1997	All Property	3794	101	1.95	6.53	11.23	24.62	0.92	2001
	C	1997	Residential	2780	85	4.07	7.08	11.23	15.23	1.01	2001
265400	Webster										
	C	1997	All Property	13259	453	14.00	98.89	773.48	15.04	0.95	2000
	C	1997	Residential	11429	437	47.73	100.14	773.48	9.52	1.03	2000
265600	Wheatland										
	B		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	B		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
265800	East Rochester										
	C	1997	All Property	2544	71	6.58	13.83	44.21	22.00	1.06	2000
	C	1997	Residential	1996	57	9.86	14.72	44.21	18.06	1.02	2000

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Municipal Code	Munic. Size Category*	Roll Year Evaluated	Calculation Type	Parcel Count	Sample Size	Assessment Ratios:			Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High		
270100	Amsterdam		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
	C		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
272000	Amsterdam		All Property	3135	53	8.71	13.79	27.13	25.40	0.96
	B	1997	Residential	1994	38	8.71	14.22	24.40	21.60	0.99
272200	Canajoharie		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
272400	Charleston		All Property	952	46	15.56	43.41	94.65	40.23	0.68
	A	1997	Residential	471	32	31.05	56.83	84.20	19.34	1.03
272600	Florida		All Property	1395	42	16.67	85.71	119.23	13.77	0.91
	A	1997	Residential	845	29	16.67	87.23	114.17	11.96	0.98
272800	Glen		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
273000	Minden		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
273200	Mohawk		All Property	1882	59	34.63	51.37	80.15	16.68	0.94
	B	1997	Residential	1191	35	37.29	50.00	66.12	10.85	1.00
273400	Palatine		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----				
273600	Root		All Property	1133	38	33.33	58.83	106.06	22.78	0.86
	A	1997	Residential	527	22	38.32	56.44	88.95	15.43	1.01
										2002
273800	St Johnsville		All Property	1318	49	12.50	50.00	111.17	21.06	0.86
	B	1997	Residential	829	24	32.27	49.18	64.86	16.17	0.97

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						Low	Median	High	C.O.D.		
280500	Glen Cove										
	C	1997	All Property	7229	179	1.23	3.33	16.55	28.95	0.99	2001
	C	1997	Residential	6198	163	1.23	3.28	6.14	17.87	1.01	2001
280900	Long Beach										
	C	1997	All Property	8841	242	5.64	9.95	14.75	12.66	1.05	
	C	1997	Residential	8269	222	6.44	9.97	14.75	12.33	1.02	

Municipal Code	Munic. Size Category*	Roll Year Evaluated	Class Code	Parcel Count	Sample Size	Assessment Ratios:				Price Related Differential	Subsequent Reassessment Activity (Year)**
						Low	Median	High	C.O.D.		
280000	Nassau County, County Roll										
	C	1997	1	361078	11021	0.22	2.93	32.77	18.19	1.04	
	C	1997	2	4208	543	1.89	6.30	21.16	25.35	1.09	
	C	1997	3	273	219	7.05	20.90	38.74	25.41	1.01	
	C	1997	4	36071	1658	0.16	5.28	26.01	56.92	0.75	

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						Low	Median	High			
290900	Lockport										
	C	1997	All Property	8040	179	50.33	80.60	127.03	14.37	1.00	2001
	C	1997	Residential	6618	163	50.33	80.90	127.03	13.92	1.02	2001
291100	Niagara Falls										
	C	1997	All Property	21820	318	49.75	101.64	361.54	21.73	1.08	
	C	1997	Residential	18707	283	49.75	104.91	361.54	21.65	1.07	
291200	North Tonawanda										
	C	1997	All Property	12696	289	30.24	69.69	153.60	13.98	1.01	2001
	C	1997	Residential	11553	260	44.62	69.53	153.60	13.23	1.03	2001
292000	Cambria										
	B	1997	All Property	2392	63	56.25	92.26	135.29	13.61	1.11	2000
	B	1997	Residential	1617	50	60.00	94.00	135.29	11.14	1.00	2000
292200	Hartland										
	A	1997	All Property	1844	57	58.55	85.71	149.78	13.83	1.01	2000
	A	1997	Residential	1295	44	60.71	87.01	149.78	14.38	1.03	2000
292400	Lewiston										
	C	1997	All Property	6197	129	52.82	95.48	128.17	13.70	0.98	2000
	C	1997	Residential	4945	114	70.70	98.59	126.44	9.17	1.01	2000
292600	Lockport										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
292800	Newfane										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
293000	Niagara										
	C	1997	All Property	3472	64	12.42	84.78	229.50	17.38	1.02	
	C	1997	Residential	2895	38	35.00	84.78	118.52	17.39	0.97	
293200	Pendleton										
	B	1997	All Property	2517	75	57.97	92.16	150.00	12.24	0.98	2000
	B	1997	Residential	1901	63	70.51	96.45	150.00	10.08	1.01	2000
293400	Porter										
	B	1997	All Property	3289	77	60.15	100.00	140.96	8.84	0.99	2000
	B	1997	Residential	2281	61	60.15	100.00	133.33	8.33	1.00	2000
293600	Royalton										
	B	1997	All Property	3575	75	52.85	85.26	114.75	15.98	0.87	2000
	B	1997	Residential	2328	58	54.13	89.80	114.75	10.64	1.00	2000
293800	Somerset										
	A	1997	All Property	1410	50	21.96	65.96	101.41	22.69	0.97	2000
	A	1997	Residential	982	36	22.01	67.05	98.77	17.24	1.00	2000
294000	Wheatfield										
	B	1997	All Property	6066	121	10.00	90.00	168.89	30.59	0.84	
	B	1997	Residential	3886	103	69.10	98.31	168.89	10.23	1.02	
294200	Wilson										
	B	1997	All Property	2935	67	55.78	98.41	144.44	16.08	1.04	2000
	B	1997	Residential	1973	52	73.24	93.29	144.44	14.49	1.03	2000

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						Low	Median	High			
301300	Rome										
	C		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	C		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
301400	Sherrill										
	C	1997	All Property	1201	50	44.74	100.14	194.67	9.98	0.96	
	C	1997	Residential	1058	37	87.18	100.00	129.84	8.30	1.01	
301600	Utica										
	C		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	C		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
302000	Annsville										
	A	1997	All Property	1287	52	29.17	72.56	187.04	25.94	0.88	
	A	1997	Residential	804	36	40.00	71.18	172.00	17.61	1.01	
302200	Augusta										
	A	1997	All Property	980	40	73.33	100.00	139.09	9.36	0.95	2001
	A	1997	Residential	583	27	73.33	97.95	139.09	11.46	1.01	2001
302400	Ava										
	A	1997	All Property	459	38	7.25	11.84	23.86	17.08	1.02	
	A	1997	Residential	256	26	10.12	11.84	17.70	8.01	1.00	
302600	Boonville										
	A	1997	All Property	2523	63	51.00	91.11	160.56	15.88	0.88	
	A	1997	Residential	1621	38	68.00	93.81	135.00	12.79	1.03	
302800	Bridgewater										
	A	1997	All Property	594	40	5.68	10.21	32.05	29.20	1.07	
	A	1997	Residential	385	22	5.68	9.85	32.05	33.13	1.11	
303000	Camden										
	A	1997	All Property	2312	60	1.69	3.82	8.33	32.33	1.17	
	A	1997	Residential	1565	47	1.69	3.64	7.50	18.63	1.03	
303200	Deerfield										
	B	1997	All Property	1865	64	11.63	24.17	126.79	18.32	0.84	
	B	1997	Residential	1371	51	18.14	24.17	34.48	13.63	1.01	
303400	Florence										
	A	1997	All Property	686	37	14.06	31.25	83.33	45.37	0.99	
	A	1997	Residential	340	24	14.06	25.00	61.11	36.32	1.13	
303600	Floyd										
	B	1997	All Property	1518	54	30.70	100.00	198.41	20.42	0.96	
	B	1997	Residential	1089	41	72.34	106.98	148.81	9.50	1.02	
303800	Forestport										
	A	1997	All Property	3464	74	61.09	91.67	180.00	13.68	0.85	
	A	1997	Residential	1874	58	61.09	93.75	180.00	16.80	1.04	
304000	Kirkland										
	B	1997	All Property	3301	96	14.97	101.33	445.80	21.68	1.05	
	B	1997	Residential	2399	81	14.97	105.71	325.15	19.09	1.13	
304200	Lee										
	B	1997	All Property	2746	86	0.50	5.11	12.17	37.29	1.18	
	B	1997	Residential	2137	72	2.08	5.32	12.17	26.00	1.11	
304400	Marcy										
	B		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	B		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					

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						Low	Median	High			
304600	Marshall										
	A	1997	All Property	955	41	78.34	101.30	145.89	7.02	0.99	
	A	1997	Residential	586	27	86.67	102.60	120.31	5.18	0.99	
304800	New Hartford										
	C	1997	All Property	8813	221	47.32	110.64	424.09	19.20	1.04	2001
	C	1997	Residential	6434	202	47.32	111.49	424.09	18.51	1.08	2001
305000	Paris										
	B	1997	All Property	1881	56	60.81	102.76	140.78	8.97	1.01	
	B	1997	Residential	1351	44	60.81	102.92	139.30	10.03	1.01	
305200	Remsen										
	A	1997	All Property	1457	53	83.33	100.00	179.05	6.91	0.95	
	A	1997	Residential	831	40	83.33	97.72	179.05	9.88	1.03	
305400	Sangerfield										
	A	1997	All Property	1097	51	35.71	92.45	175.29	19.37	0.95	
	A	1997	Residential	678	26	74.50	96.34	175.29	16.83	1.03	
305600	Steuben										
	A	1997	All Property	650	43	71.16	100.00	131.43	7.60	1.02	2001
	A	1997	Residential	393	30	71.16	98.62	131.43	7.60	1.00	2001
305800	Trenton										
	B	1997	All Property	2020	55	42.47	70.75	116.67	24.28	0.89	2002
	B	1997	Residential	1366	42	42.47	65.00	115.29	23.41	1.05	2002
306000	Vernon										
	B	1997	All Property	3310	59	62.21	101.25	194.67	13.53	1.06	
	B	1997	Residential	2537	47	62.59	101.29	170.00	13.08	1.03	
306200	Verona										
	A	1997	All Property	3098	66	61.94	99.74	228.71	16.98	1.08	
	A	1997	Residential	2122	51	61.94	95.06	208.89	16.86	1.06	
306400	Vienna										
	A	1997	All Property	3818	76	42.70	105.31	192.21	21.02	1.04	
	A	1997	Residential	2494	61	51.56	105.74	183.08	18.19	1.06	
306600	Western										
	A	1997	All Property	1064	48	45.42	93.75	118.38	11.65	0.90	
	A	1997	Residential	648	35	45.42	93.75	112.50	11.08	1.05	
306800	Westmoreland										
	B	1997	All Property	2613	64	30.00	97.07	158.43	14.93	1.01	
	B	1997	Residential	1875	46	72.29	104.44	137.14	11.23	1.01	
307000	Whitestown										
	C	1997	All Property	7920	109	68.65	105.05	898.31	15.55	1.08	
	C	1997	Residential	5985	90	82.14	107.63	898.31	15.79	1.08	

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						Low	Median	High			
311500	Syracuse										
	C		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	C		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
312000	Camillus										
	C	1997	All Property	9217	218	66.67	106.74	139.69	9.41	1.01	
	C	1997	Residential	7844	205	75.11	106.85	139.69	8.07	1.01	
312200	Cicero										
	C	1997	All Property	11594	305	1.67	7.51	24.84	18.40	1.02	
	C	1997	Residential	9111	287	3.63	7.65	12.02	9.70	1.01	
312400	Clay										
	C	1997	All Property	18886	680	1.47	6.81	18.57	14.37	0.99	
	C	1997	Residential	16906	661	2.74	6.94	18.57	11.48	1.02	
312600	Dewitt										
	C		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	C		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
312800	Elbridge										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
313000	Fabius										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
313200	Geddes										
	C		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	C		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
313400	Lafayette										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
313600	Lysander										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
313800	Manlius										
	C		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	C		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
314000	Marcellus										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
314200	Onondaga										
	B	1997	All Property	8287	204	51.96	104.02	192.35	10.94	1.02	
	B	1997	Residential	6194	186	69.35	106.00	192.35	11.56	1.03	
314400	Otisco										
	A	1997	All Property	1623	66	1.11	3.38	18.89	45.24	0.50	
	A	1997	Residential	950	53	1.67	3.64	18.89	34.23	1.21	
314600	Pompey										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
314800	Salina										
	C		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	C		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---

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						Low	Median	High	C.O.D.		
315000	Skaneateles										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
315200	Spafford										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
315400	Tully										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
315600	Van Buren										
	B	1997	All Property	5135	112	6.41	10.00	15.41	12.00	1.01	2000
	B	1997	Residential	3744	97	6.41	9.93	15.41	13.02	1.02	2000

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						Low	Median	High			
320200	Canandaigua										
	C		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	C		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
320500	Geneva										
	C		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	C		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
322000	Bristol										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
322200	Canadice										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
322400	Canandaigua										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
322600	East Bloomfield										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
322800	Farmington										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
323000	Geneva										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
323200	Gorham										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
323400	Hopewell										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
323600	Manchester										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
323800	Naples										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
324000	Phelps										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
324200	Richmond										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
324400	Seneca										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
324600	South Bristol										
	A	1997	All Property	1762	59	30.67	93.39	144.69	16.57	0.97	
	A	1997	Residential	1098	47	60.85	97.80	144.69	14.05	0.99	

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						Low	Median	High	C.O.D.		
324800	Victor										
	B		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	B		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
325000	West Bloomfield										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					

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						Low	Median	High			
330900	Middletown										
	C	1997	All Property	7883	172	15.00	30.61	93.53	25.09	0.99	
	C	1997	Residential	6199	157	18.85	30.05	76.40	21.55	1.06	
331100	Newburgh										
	C	1997	All Property	6408	171	15.71	56.00	168.40	28.79	1.10	
	C	1997	Residential	4710	142	34.16	55.19	168.40	32.32	1.13	
331300	Port Jervis										
	C	1997	All Property	3045	64	23.33	64.68	150.40	21.56	1.02	
	C	1997	Residential	2592	44	23.33	68.94	150.40	21.81	1.01	
332000	Blooming Grove										
	C	1997	All Property	6795	156	19.66	27.27	64.29	20.52	1.08	
	C	1997	Residential	5370	141	19.66	26.38	64.29	16.08	1.05	
332200	Chester										
	B	1997	All Property	4100	87	66.27	104.05	146.67	11.08	1.06	
	B	1997	Residential	3086	72	81.19	103.67	135.00	10.61	1.04	
332400	Cornwall										
	C	1997	All Property	4379	123	63.16	97.18	148.37	12.26	1.04	2000
	C	1997	Residential	3389	108	64.00	97.78	148.37	12.14	1.03	2000
332600	Crawford										
	B	1997	All Property	3280	83	38.13	58.30	93.47	13.29	0.99	
	B	1997	Residential	2169	68	39.73	58.30	84.36	12.78	1.00	
332800	Deerpark										
	B	1997	All Property	4059	71	28.75	96.00	225.53	25.19	1.12	
	B	1997	Residential	2468	56	56.35	95.53	225.53	18.91	1.07	
333000	Goshen										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
333200	Greenville										
	B	1997	All Property	1767	56	58.11	97.10	198.50	11.22	1.02	
	B	1997	Residential	1053	44	72.65	96.61	198.50	7.41	1.02	
333400	Hamptonburgh										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
333600	Highlands										
	C	1997	All Property	1747	60	45.26	105.68	238.00	24.82	1.08	
	C	1997	Residential	1391	48	45.26	110.83	238.00	21.46	1.07	
333800	Minisink										
	B	1997	All Property	1470	50	66.52	83.60	197.78	13.76	1.05	
	B	1997	Residential	939	38	66.52	83.88	104.14	6.47	1.00	
334000	Monroe										
	C	1997	All Property	7679	182	16.80	32.09	88.40	18.56	1.00	
	C	1997	Residential	6071	167	18.96	33.08	88.40	17.74	1.02	
334200	Montgomery										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
334400	Mount Hope										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High				
334600	Newburgh											
	C	1997	All Property	11420	212	23.22	44.81	119.14	15.46	0.41		
	C	1997	Residential	8553	193	23.22	45.64	69.19	11.81	1.02		
334800	New Windsor											
	C	1997	All Property	8051	160	19.45	29.11	58.82	24.57	1.07		
	C	1997	Residential	6236	145	19.45	27.50	53.42	17.67	1.02		
335000	Tuxedo											
	A	1997	All Property	1670	56	14.48	28.23	75.41	20.91	0.70		
	A	1997	Residential	1117	43	16.84	27.92	43.13	14.94	1.14		
335200	Wallkill											
	B	1997	All Property	8620	173	14.59	39.82	130.30	21.81	1.07		
	B	1997	Residential	5854	152	23.33	36.51	130.30	23.22	1.04		
335400	Warwick											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
335600	Wawayanda											
	B	1997	All Property	2730	78	22.02	29.55	152.62	24.08	0.84	2001	
	B	1997	Residential	1736	50	22.02	28.87	45.40	11.53	1.01	2001	
335800	Woodbury											
	B	1997	All Property	3607	102	29.55	69.50	124.67	15.30	1.08		
	B	1997	Residential	2647	89	47.36	69.23	85.86	8.55	1.01		

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						Low	Median	High			
342000	Albion										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
342200	Barre										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
342400	Carlton										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
342600	Clarendon										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
342800	Gaines										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
343000	Kendall										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
343200	Murray										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
343400	Ridgeway										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
343600	Shelby										
	B		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	B		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
343800	Yates										
	A		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	A		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----

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						Low	Median	High		
350400	Fulton									
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
351200	Oswego									
	C		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
352000	Albion									
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
352200	Amboy									
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
352400	Boylston									
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
352600	Constantia									
	A	1997	All Property	2614	65	50.00	88.70	266.67	26.56	1.12
	A	1997	Residential	1914	53	50.00	87.78	167.77	17.83	1.04
352800	Granby									
	B	1997	All Property	2811	64	28.00	90.00	180.00	16.46	0.97
	B	1997	Residential	1929	48	69.53	91.27	180.00	14.06	1.03
353000	Hannibal									
	B	1997	All Property	1948	55	55.56	100.57	208.94	12.51	1.02
	B	1997	Residential	1332	43	55.56	100.49	208.94	13.38	1.04
353200	Hastings									
	B	1997	All Property	3646	79	55.00	101.09	425.00	18.16	1.06
	B	1997	Residential	2579	64	55.00	103.52	425.00	22.33	1.09
353400	Mexico									
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
353600	Minetto									
	B	1997	All Property	779	52	35.71	96.15	164.00	14.81	0.84
	B	1997	Residential	608	39	66.23	98.33	164.00	12.56	1.00
353800	New Haven									
	A	1997	All Property	1636	70	1.38	2.63	11.43	26.20	1.10
	A	1997	Residential	1173	57	1.40	2.73	11.43	27.34	1.15
354000	Orwell									
	A	1997	All Property	982	42	1.73	4.66	10.71	46.93	1.37
	A	1997	Residential	649	37	1.73	3.88	10.71	44.07	1.24
354200	Oswego									
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
354400	Palermo									
	A	1997	All Property	1646	57	85.19	100.00	174.00	7.73	0.90
	A	1997	Residential	1138	44	85.19	100.00	174.00	9.14	1.01
354600	Parish									
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---				

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						Low	Median	High			
354800	Redfield										
	A		All Property								
	A		Residential								
355000	Richland										
	B		All Property								
	B		Residential								
355200	Sandy Creek										
	A	1997	All Property	2908	78	1.43	4.00	25.73	39.13	1.12	2001
	A	1997	Residential	1963	62	1.43	4.04	12.67	29.33	1.12	2001
355400	Schroepfel										
	B	1997	All Property	3261	80	66.67	107.07	235.00	13.31	0.87	
	B	1997	Residential	2427	64	86.82	107.69	235.00	13.04	1.03	
355600	Scriba										
	B	1997	All Property	2878	55	1.20	3.73	23.44	32.73	0.38	2002
	B	1997	Residential	1978	41	1.20	4.17	7.25	22.78	1.01	2002
355800	Volney										
	B	1997	All Property	2660	59	3.82	5.48	10.16	15.50	0.70	2000
	B	1997	Residential	1870	45	3.82	5.41	9.00	15.56	1.05	2000
356000	West Monroe										
	B	1997	All Property	1769	55	3.24	5.00	12.75	25.34	1.06	
	B	1997	Residential	1245	41	3.31	5.18	12.75	19.81	1.06	
356200	Williamstown										
	A	1997	All Property	898	50	62.50	95.77	207.27	15.79	1.04	
	A	1997	Residential	543	31	81.82	95.95	207.27	13.60	1.04	

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						Low	Median	High			
361200	Oneonta										
	C	1997	All Property	3368	78	21.73	40.88	250.00	35.81	1.21	2000
	C	1997	Residential	2598	64	21.73	40.17	56.92	16.41	1.03	2000
362000	Burlington										
	A	1997	All Property	782	38	68.97	90.70	369.96	13.33	0.89	
	A	1997	Residential	389	25	73.83	99.25	122.50	10.41	1.01	
362200	Buttermuts										
	A	1997	All Property	1381	49	47.67	100.00	198.22	16.07	0.93	
	A	1997	Residential	755	35	72.38	100.00	150.48	11.75	0.98	
362400	Cherry Valley										
	A	1997	All Property	972	40	25.66	62.32	157.78	37.18	1.08	
	A	1997	Residential	470	26	25.66	51.29	133.67	43.55	1.17	
362600	Decatur										
	A	1997	All Property	400	36	44.33	95.20	249.33	21.33	1.03	
	A	1997	Residential	191	22	65.84	94.97	129.06	12.34	1.06	
362800	Edmeston										
	A	1997	All Property	1168	49	30.00	84.89	118.00	21.67	0.94	
	A	1997	Residential	587	30	62.44	96.00	118.00	9.93	1.01	
363000	Exeter										
	A	1997	All Property	770	39	38.46	91.05	174.00	18.10	1.07	
	A	1997	Residential	395	27	38.46	91.05	174.00	17.87	1.07	
363200	Hartwick										
	A	1997	All Property	1368	52	22.33	80.16	143.64	26.41	1.01	
	A	1997	Residential	794	32	51.25	85.97	143.64	19.04	1.03	
363400	Laurens										
	A	1997	All Property	1381	49	27.65	66.29	167.50	35.46	1.07	
	A	1997	Residential	781	35	46.77	60.13	136.92	22.08	1.04	
363600	Maryland										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
363800	Middlefield										
	A	1997	All Property	1598	52	37.42	83.10	171.00	21.84	1.17	
	A	1997	Residential	805	38	42.26	77.71	129.06	18.64	1.08	
364000	Milford										
	A	1997	All Property	2008	63	56.74	100.00	186.00	9.71	1.00	
	A	1997	Residential	1207	38	56.74	97.80	186.00	13.12	1.07	
364200	Morris										
	A	1997	All Property	1112	47	49.00	93.73	222.94	22.22	0.93	
	A	1997	Residential	629	34	70.31	97.78	166.67	13.70	1.04	
364400	New Lisbon										
	A	1997	All Property	916	43	39.32	100.00	212.30	13.60	0.95	
	A	1997	Residential	439	29	60.71	100.00	151.20	7.75	1.04	
364600	Oneonta										
	B	1997	All Property	2314	40	64.67	98.64	121.07	9.75	0.90	
	B	1997	Residential	1513	27	80.63	98.89	121.07	7.68	1.02	
364800	Otego										
	A	1997	All Property	1677	56	9.00	81.13	166.31	28.11	0.86	
	A	1997	Residential	981	42	58.97	87.50	166.31	20.56	0.99	

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						Low	Median	High			
365000	Otsego										
	A	1997	All Property	2550	59	37.30	84.46	168.71	18.76	1.13	
	A	1997	Residential	1656	44	47.66	75.23	168.71	21.13	1.08	
365200	Pittsfield										
	A	1997	All Property	975	41	41.88	64.89	118.67	18.83	1.05	
	A	1997	Residential	488	27	41.88	56.47	118.67	21.59	1.06	
365400	Plainfield										
	A	1997	All Property	644	36	28.75	87.50	166.15	19.21	0.93	
	A	1997	Residential	316	23	75.00	96.48	166.15	13.46	1.05	
365600	Richfield										
	A	1997	All Property	1592	59	46.79	96.03	160.33	18.72	1.17	
	A	1997	Residential	946	33	57.33	97.33	160.33	15.36	1.04	
365800	Roseboom										
	A	1997	All Property	706	44	20.00	88.28	135.45	20.72	0.90	
	A	1997	Residential	365	30	30.97	88.95	116.00	10.38	1.02	
366000	Springfield										
	A	1997	All Property	1058	38	4.45	26.23	100.00	52.07	1.18	2000
	A	1997	Residential	500	23	13.73	24.29	54.00	33.84	1.13	2000
366200	Unadilla										
	A	1997	All Property	2425	70	43.60	89.13	175.45	19.20	0.99	
	A	1997	Residential	1457	41	67.30	90.20	175.45	18.77	1.02	
366400	Westford										
	A	1997	All Property	820	44	61.94	90.13	143.78	13.00	1.08	
	A	1997	Residential	400	32	61.94	87.50	143.78	13.56	1.04	
366600	Worcester										
	A	1997	All Property	1518	50	47.45	104.33	197.78	22.13	1.11	
	A	1997	Residential	944	38	66.46	105.65	197.78	19.17	1.08	

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						Low	Median	High	C.O.D.		
372000	Carmel C		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					
372200	Kent B		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					
372400	Patterson B		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					
372600	Philipstown B		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					
372800	Putnam Valley B		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					
373000	Southeast C		All Property			----REASSESSMENT COMPLETED;				NO EQUITY STATISTICS CALCULATED----	
			Residential			----REASSESSMENT COMPLETED;					

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						Low	Median	High				
381400	Rensselaer											
	C	1997	All Property	3115	63	20.50	40.45	177.27	21.09	0.84		
	C	1997	Residential	2101	46	20.50	38.42	55.13	16.11	1.01		
381700	Troy											
	C	1997	All Property	13641	203	8.08	24.64	75.60	30.09	1.09		
	C	1997	Residential	9967	182	12.08	23.41	48.06	22.41	1.03		
382000	Berlin											
	A	1997	All Property	1195	48	14.47	46.98	83.75	26.03	1.20		
	A	1997	Residential	830	36	25.54	47.36	72.27	21.85	0.98		
382200	Brunswick											
	B	1997	All Property	4771	100	17.24	40.43	76.43	19.91	0.98		
	B	1997	Residential	3817	84	17.24	40.48	65.76	17.09	1.01		
382400	East Greenbush											
	C	1997	All Property	5731	189	10.71	40.15	96.36	15.38	0.92		
	C	1997	Residential	5237	156	10.71	39.84	62.82	13.16	1.01		
382600	Grafton											
	A	1997	All Property	1516	58	7.81	14.31	26.89	19.29	1.01		
	A	1997	Residential	955	44	7.81	14.24	22.59	20.23	1.03		
382800	Hoosick											
	B	1997	All Property	3012	65	7.60	41.76	99.24	20.69	0.94		
	B	1997	Residential	2075	39	23.14	41.96	67.20	17.02	1.00		
383000	Nassau											
	B	1997	All Property	2367	68	68.88	97.73	142.86	16.60	1.12		
	B	1997	Residential	1610	55	68.88	96.36	130.00	12.30	1.04		
383200	North Greenbush											
	C	1997	All Property	4482	83	27.88	42.64	63.53	12.70	0.93		
	C	1997	Residential	3671	70	27.88	40.84	63.53	13.49	1.00		
383400	Petersburg											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
383600	Pittstown											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
383800	Poestenkill											
	B	1997	All Property	1812	63	24.00	41.82	87.34	14.05	0.95		
	B	1997	Residential	1341	51	35.35	42.36	62.00	11.95	1.01		
384000	Sand Lake											
	B	1997	All Property	3578	83	20.16	42.48	79.16	15.35	0.98		
	B	1997	Residential	2714	66	20.16	41.47	73.95	17.69	0.99		
384200	Schaghticoke											
	B	1997	All Property	3212	67	5.00	38.24	79.08	26.54	0.95		
	B	1997	Residential	2351	51	26.30	38.19	73.14	17.47	1.01		
384400	Schodack											
	B	1997	All Property	5088	105	19.80	41.07	78.15	18.51	1.28		
	B	1997	Residential	3985	88	19.80	42.06	78.15	14.75	1.01		
384600	Stephentown											
	A	1997	All Property	1516	52	29.50	55.88	131.89	22.24	1.08		
	A	1997	Residential	1022	40	29.50	51.88	99.77	17.69	1.02		

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						Low	Median	High			
392000	Clarkstown										
	C	1997	All Property	26411	889	2.00	58.22	161.71	13.25	1.03	2001
	C	1997	Residential	25052	778	2.00	58.21	161.71	12.72	1.03	2001
392200	Haverstraw										
	C	1997	All Property	8534	226	2.79	7.75	41.07	32.71	0.27	2001
	C	1997	Residential	6475	207	2.79	7.40	13.68	14.31	1.00	2001
392400	Orangetown										
	C	1997	All Property	14777	550	15.67	83.94	216.29	13.81	0.96	2001
	C	1997	Residential	13585	462	37.25	83.58	216.29	13.39	1.04	2001
392600	Ramapo										
	C	1997	All Property	25056	697	9.43	29.43	80.42	18.10	0.66	2001
	C	1997	Residential	19665	674	14.27	28.25	47.44	14.17	1.02	2001
392800	Stony Point										
	C	1997	All Property	4638	131	9.88	21.04	50.00	18.31	0.63	2001
	C	1997	Residential	4363	111	10.62	21.03	50.00	17.41	1.09	2001

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						Low	Median	High	C.O.D.			
401200	Ogdensburg											
	C	1997	All Property	4007	58	75.50	97.92	454.50	14.25	0.92	2001	
	C	1997	Residential	3237	44	75.50	98.62	201.58	14.24	1.04	2001	
402000	Brasher											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
402200	Canton											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
402400	Clare											
	A	1997	All Property	166	31	2.97	6.00	87.59	59.97	1.74		
	A	1997	Residential	60	12	5.56	6.33	9.73	12.08	1.00		
402600	Clifton											
	A	1997	All Property	978	45	31.76	70.83	545.00	36.42	0.93		
	A	1997	Residential	686	25	31.76	74.21	545.00	38.95	1.34		
402800	Colton											
	A	1997	All Property	1718	43	2.11	3.48	34.05	34.08	0.77		
	A	1997	Residential	1016	22	2.11	3.85	7.71	21.70	1.03		
403000	Dekalb											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
403200	De Peyster											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
403400	Edwards											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
403600	Fine											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
403800	Fowler											
	A	1997	All Property	1420	45	7.00	9.72	104.52	34.53	0.43		
	A	1997	Residential	830	28	7.00	9.43	18.91	15.49	1.03		
404000	Gouverneur											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
404200	Hammond											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
404400	Hermon											
	A	1997	All Property	934	41	6.90	23.67	56.29	29.90	0.84		
	A	1997	Residential	469	28	11.81	22.75	56.29	26.32	1.17		
404600	Hopkinton											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
404800	Lawrence											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								

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						Low	Median	High	C.O.D.		
405000	Lisbon										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
405200	Louisville										
	A	1997	All Property	1686	58	55.56	93.33	210.94	16.41	0.96	2001
	A	1997	Residential	1093	44	61.22	91.58	120.00	10.54	1.02	2001
405400	Macomb										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
405600	Madrid										
	A	1997	All Property	990	42	50.57	99.14	132.33	5.90	0.98	2000
	A	1997	Residential	569	29	50.57	98.55	132.33	8.34	0.99	2000
405800	Massena										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
406000	Morristown										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
406200	Norfolk										
	A	1997	All Property	2365	64	3.50	9.13	14.38	12.86	0.89	2001
	A	1997	Residential	1591	51	3.50	9.13	14.38	12.15	1.01	2001
406400	Oswegatchie										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
406600	Parishville										
	A	1997	All Property	1659	51	1.54	5.40	11.03	29.37	0.95	
	A	1997	Residential	996	38	1.54	5.66	10.61	24.51	1.04	
406800	Piercefield										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
407000	Pierrepoint										
	A	1997	All Property	1628	52	1.07	4.03	26.00	29.17	0.70	
	A	1997	Residential	987	40	1.07	4.02	8.89	25.92	1.10	
407200	Pitcairn										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
407400	Potsdam										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
407600	Rossie										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
407800	Russell										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
408000	Stockholm										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High			
408200	Waddington										
	A	1997	All Property	1327	47	29.95	85.00	136.59	19.05	0.84	
	A	1997	Residential	742	34	29.95	74.25	120.00	20.34	1.11	

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						Low	Median	High			
411000	Mechanicville										
	C	1997	All Property	1494	49	55.93	104.35	184.19	13.68	1.01	
	C	1997	Residential	1084	35	71.09	104.35	183.33	14.58	1.04	
411500	Saratoga Springs										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
412000	Ballston										
	B	1997	All Property	3493	82	52.20	101.04	159.80	18.26	0.96	
	B	1997	Residential	2588	67	73.47	107.59	140.51	11.63	1.03	
412200	Charlton										
	B	1997	All Property	1836	67	29.20	100.00	133.33	12.83	0.99	
	B	1997	Residential	1379	54	66.67	101.67	133.33	9.48	1.03	
412400	Clifton Park										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
412600	Corinth										
	B	1997	All Property	3236	70	16.43	48.75	135.32	25.84	0.40	
	B	1997	Residential	2079	53	16.43	51.45	111.11	23.54	1.05	
412800	Day										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
413000	Edinburg										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
413200	Galway										
	A	1997	All Property	2544	68	58.33	100.00	182.22	19.97	0.95	
	A	1997	Residential	1654	53	66.63	104.86	159.06	13.00	1.01	
413400	Greenfield										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
413600	Hadley										
	A	1997	All Property	1448	50	7.78	37.60	99.50	40.57	0.86	2001
	A	1997	Residential	814	38	15.83	41.43	60.87	19.49	0.97	2001
413800	Halfmoon										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
414000	Malta										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
414200	Milton										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
414400	Moreau										
	B	1997	All Property	5301	92	21.82	44.22	116.31	22.33	0.43	2002
	B	1997	Residential	3754	76	21.82	48.02	67.82	14.61	1.01	2002
414600	Northumberland										
	B	1997	All Property	1975	61	36.15	97.14	175.50	21.52	0.96	
	B	1997	Residential	1325	49	36.15	106.61	175.50	15.67	1.01	

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						Low	Median	High			
414800	Providence										
	A	1997	All Property	1600	57	14.18	32.94	114.30	33.92	0.67	
	A	1997	Residential	838	44	18.33	38.86	70.53	23.22	1.03	
415000	Saratoga										
	B	1997	All Property	2568	70	50.92	90.67	213.33	29.11	1.04	
	B	1997	Residential	1710	53	61.60	95.45	152.00	17.52	1.02	
415200	Stillwater										
	B	1997	All Property	3377	77	15.00	93.26	182.35	25.12	0.60	
	B	1997	Residential	2277	61	46.15	95.81	182.35	15.99	1.03	
415400	Waterford										
	C	1997	All Property	2719	148	10.00	45.62	397.32	22.58	0.88	
	C	1997	Residential	2185	86	23.17	45.57	83.33	15.58	0.99	
415600	Wilton										
	B	1997	All Property	4668	131	28.57	82.90	136.36	20.26	0.92	
	B	1997	Residential	3038	115	59.61	84.89	105.83	9.96	0.98	

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						Low	Median	High			
421500	Schenectady										
	C	1997	All Property	19745	359	60.45	117.69	191.55	15.70	1.06	2000
	C	1997	Residential	17182	327	60.45	118.18	191.55	15.96	1.02	2000
422000	Duanesburg										
	A	1997	All Property	3056	72	5.60	54.01	430.00	53.54	1.27	
	A	1997	Residential	1995	56	34.25	53.00	101.14	17.61	1.04	
422200	Glenville										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
422400	Niskayuna										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
422600	Princetown										
	A	1997	All Property	1050	53	31.03	48.67	108.33	17.41	0.92	
	A	1997	Residential	711	40	36.75	48.94	108.33	16.63	1.04	
422800	Rotterdam										
	C	1997	All Property	12147	242	1.23	4.05	17.00	23.70	0.66	
	C	1997	Residential	10290	226	2.04	4.09	17.00	15.88	1.02	

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						Low	Median	High			
432000	Blenheim										
	A	1997	All Property	560	41	52.73	104.16	156.67	15.06	1.07	
	A	1997	Residential	272	27	52.73	98.40	131.67	15.38	1.03	
432200	Broome										
	A	1997	All Property	1167	49	41.48	100.00	141.33	9.88	0.98	
	A	1997	Residential	687	37	41.48	97.78	141.33	14.17	0.98	
432400	Carlisle										
	A	1997	All Property	964	43	56.86	99.94	140.56	10.06	1.06	
	A	1997	Residential	553	30	56.86	96.15	125.88	10.68	1.01	
432600	Cobleskill										
	B	1997	All Property	2119	54	51.11	99.64	157.12	15.31	0.96	
	B	1997	Residential	1317	39	73.49	100.27	128.10	9.90	1.01	
432800	Conesville										
	A	1997	All Property	1185	51	51.86	96.04	250.82	9.10	0.99	
	A	1997	Residential	664	37	51.86	96.04	162.62	10.99	1.03	
433000	Esperance										
	B	1997	All Property	3418	72	70.67	100.00	202.12	11.13	0.68	
	B	1997	Residential	2116	55	71.02	100.67	163.10	13.14	1.03	
433200	Fulton										
	A	1997	All Property	1284	47	56.36	102.57	189.20	14.21	1.04	
	A	1997	Residential	715	35	56.36	100.15	189.20	16.56	1.06	
433400	Gilboa										
	A	1997	All Property	1591	57	1.31	3.20	6.98	41.24	1.08	
	A	1997	Residential	875	41	1.31	2.55	5.79	33.80	1.20	
433600	Jefferson										
	A	1997	All Property	1538	53	57.69	93.02	372.61	19.07	0.93	
	A	1997	Residential	780	39	63.20	97.22	143.00	10.57	1.03	
433800	Middleburgh										
	A	1997	All Property	1832	62	53.33	102.35	160.83	15.01	0.98	
	A	1997	Residential	1158	38	74.10	102.52	138.40	7.92	1.00	
434000	Richmondville										
	A	1997	All Property	1366	50	64.76	100.00	142.67	12.90	0.99	
	A	1997	Residential	782	32	82.21	100.00	142.67	13.32	1.03	
434200	Schoharie										
	B	1997	All Property	3418	72	70.67	100.00	202.12	11.13	0.68	
	B	1997	Residential	2116	55	71.02	100.67	163.10	13.14	1.03	
434400	Seward										
	A	1997	All Property	2240	54	56.67	100.00	278.05	19.60	0.72	
	A	1997	Residential	1204	38	56.67	107.30	181.59	18.92	1.05	
434600	Sharon										
	A	1997	All Property	2240	54	56.67	100.00	278.05	19.60	0.72	
	A	1997	Residential	1204	38	56.67	107.30	181.59	18.92	1.05	
434800	Summit										
	A	1997	All Property	1257	50	50.04	100.00	147.38	10.88	1.16	
	A	1997	Residential	743	37	69.59	97.93	136.00	10.09	1.04	
435000	Wright										
	A	1997	All Property	3418	72	70.67	100.00	202.12	11.13	0.68	
	A	1997	Residential	2116	55	71.02	100.67	163.10	13.14	1.03	

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						Low	Median	High			
442000	Catharine										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
442200	Cayuta										
	A	1997	All Property	323	41	33.75	93.16	179.20	25.57	1.00	
	A	1997	Residential	165	22	69.67	99.70	179.20	17.18	1.02	
442400	Dix										
	B	1997	All Property	1919	49	38.58	78.10	138.10	21.00	1.10	
	B	1997	Residential	1229	36	38.58	86.21	138.10	19.89	1.07	
442600	Hector										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
442800	Montour										
	B		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
443000	Orange										
	A	1997	All Property	892	49	8.75	44.39	77.22	27.91	0.98	2001
	A	1997	Residential	576	36	23.52	46.07	77.22	23.09	0.98	2001
443200	Reading										
	A	1997	All Property	1084	48	39.85	74.71	162.64	18.42	1.21	
	A	1997	Residential	688	33	41.00	77.42	107.73	16.64	1.04	
443400	Tyrone										
	A		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					

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						Low	Median	High			
452000	Covert										
	A	1997	All Property	4555	80	58.32	100.00	150.54	11.52	1.04	2001
	A	1997	Residential	3025	65	58.32	102.19	150.54	14.16	1.04	2001
452200	Fayette										
	A	1997	All Property	2182	52	35.00	92.24	228.00	23.01	0.94	2001
	A	1997	Residential	1379	38	72.00	94.29	228.00	14.44	1.05	2001
452400	Junius										
	A	1997	All Property	3832	67	60.74	95.12	181.60	11.05	0.95	2001
	A	1997	Residential	2751	51	78.26	95.24	181.60	9.51	1.02	2001
452600	Lodi										
	A	1997	All Property	4555	80	58.32	100.00	150.54	11.52	1.04	2001
	A	1997	Residential	3025	65	58.32	102.19	150.54	14.16	1.04	2001
452800	Ovid										
	A	1997	All Property	4555	80	58.32	100.00	150.54	11.52	1.04	2001
	A	1997	Residential	3025	65	58.32	102.19	150.54	14.16	1.04	2001
453000	Romulus										
	A	1997	All Property	4555	80	58.32	100.00	150.54	11.52	1.04	2001
	A	1997	Residential	3025	65	58.32	102.19	150.54	14.16	1.04	2001
453200	Seneca Falls										
	B	1997	All Property	3635	98	33.33	95.74	261.33	20.53	1.00	2001
	B	1997	Residential	2824	83	69.89	98.00	261.33	17.85	1.06	2001
453400	Tyre										
	A	1997	All Property	540	34	63.33	92.15	116.85	11.79	0.84	2001
	A	1997	Residential	281	21	64.81	92.15	116.67	9.87	1.02	2001
453600	Varick										
	A	1997	All Property	991	44	68.80	94.00	121.60	11.97	1.04	2001
	A	1997	Residential	673	32	68.80	92.54	121.60	12.64	1.02	2001
453800	Waterloo										
	B	1997	All Property	3832	67	60.74	95.12	181.60	11.05	0.95	2001
	B	1997	Residential	2751	51	78.26	95.24	181.60	9.51	1.02	2001

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						Low	Median	High			
460300	Corning		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	C		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
460600	Hornell		All Property	3572	79	27.50	100.00	207.14	26.99	1.01	
	C	1997	Residential	2812	67	61.76	103.08	207.14	25.09	1.07	
462000	Addison		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
462200	Avoca		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
462400	Bath		All Property	4580	100	41.98	72.02	165.50	19.16	0.97	
	B	1997	Residential	3182	84	42.59	68.61	165.50	19.75	1.06	
462600	Bradford		All Property	440	37	7.04	9.66	18.47	18.24	1.04	2002
	A	1997	Residential	246	23	7.07	9.31	18.47	19.81	1.06	2002
462800	Cameron		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
463000	Campbell		All Property	1476	63	1.35	4.32	24.29	48.26	1.11	
	A	1997	Residential	1046	49	2.36	4.18	24.29	35.64	1.21	
463200	Canisteo		All Property	1889	65	45.71	95.00	458.46	26.90	1.13	
	A	1997	Residential	1307	44	45.71	95.98	458.46	30.44	1.15	
463400	Caton		All Property	1100	54	40.49	75.79	136.09	20.84	0.95	
	A	1997	Residential	721	40	40.49	80.47	136.09	17.72	1.04	
463600	Cohocton		All Property	1591	48	17.69	56.95	150.00	29.07	1.00	2002
	A	1997	Residential	916	34	17.69	58.33	150.00	30.93	1.11	2002
463800	Corning		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
464000	Dansville		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
464200	Erwin		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	B		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
464400	Fremont		All Property			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
	A		Residential			---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---					
464600	Greenwood		All Property	638	33	1.31	4.41	40.13	100.41	0.32	
	A	1997	Residential	327	19	1.31	4.10	6.85	24.37	0.98	

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						Low	Median	High			
464800	Hartsville										
	A	1997	All Property	515	39	37.50	70.03	99.12	13.07	0.86	
	A	1997	Residential	290	26	37.50	68.42	93.25	12.95	0.99	
465000	Hornby										
	A	1997	All Property	843	50	66.67	95.89	175.00	12.44	0.98	2000
	A	1997	Residential	549	36	71.43	95.89	175.00	11.47	1.01	2000
465200	Hornellsville										
	A	1997	All Property	2004	50	30.00	93.13	345.18	22.01	0.90	
	A	1997	Residential	1329	36	75.60	96.61	167.50	15.13	1.04	
465400	Howard										
	A	1997	All Property	1002	38	46.76	75.54	340.00	35.55	1.01	
	A	1997	Residential	508	22	46.76	74.56	145.28	20.92	1.04	
465600	Jasper										
	A	1997	All Property	735	34	3.59	6.25	20.00	31.70	1.17	
	A	1997	Residential	339	18	3.59	5.63	12.00	21.44	1.07	
465800	Lindley										
	A	1997	All Property	886	40	2.39	4.39	58.06	45.94	0.48	
	A	1997	Residential	515	27	3.38	4.48	9.15	24.65	1.08	
466000	Prattsburg										
	A	1997	All Property	1663	52	58.65	99.27	208.00	18.17	1.00	2002
	A	1997	Residential	1037	38	58.65	99.27	208.00	24.34	1.07	2002
466200	Pulteney										
	A	1997	All Property	1552	56	28.57	99.69	160.51	22.33	0.95	
	A	1997	Residential	954	44	67.81	105.64	160.51	14.64	0.99	
466400	Rathbone										
	A	1997	All Property	659	36	4.92	10.71	38.70	36.40	0.87	2001
	A	1997	Residential	314	22	5.68	9.62	14.04	18.37	0.98	2001
466600	Thurston										
	A	1997	All Property	845	41	3.75	7.93	38.06	24.24	1.05	
	A	1997	Residential	450	27	4.20	7.18	38.06	32.47	1.15	
466800	Troupsburg										
	A	1997	All Property	721	33	57.58	85.76	126.55	14.39	1.36	
	A	1997	Residential	349	19	61.33	88.08	126.55	15.71	1.02	
467000	Tuscarora										
	A	1997	All Property	734	37	2.25	4.55	16.18	45.20	0.69	
	A	1997	Residential	373	23	3.73	5.74	16.18	29.78	1.13	
467200	Urbana										
	A	1997	All Property	1784	53	54.44	97.40	176.44	19.21	0.95	
	A	1997	Residential	1197	42	54.44	99.49	176.44	18.18	1.02	
467400	Wayland										
	B	1997	All Property	2047	77	10.00	94.97	152.86	18.44	0.98	
	B	1997	Residential	1429	52	47.73	94.21	152.86	16.38	1.01	
467600	Wayne										
	A	1997	All Property	1490	60	68.02	107.64	285.60	20.75	1.05	2002
	A	1997	Residential	979	48	68.02	104.89	285.60	21.51	1.05	2002
467800	West Union										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High			
468000	Wheeler										
	A	1997	All Property	906	38	66.56	96.96	138.31	12.60	0.99	
	A	1997	Residential	438	23	66.56	93.40	133.33	10.93	1.00	
468200	Woodhull										
	A	1997	All Property	1039	37	1.25	5.38	21.60	48.93	0.75	2003
	A	1997	Residential	436	17	1.41	4.47	8.75	23.58	1.08	2003

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						Low	Median	High			
472000	Babylon										
	C	1997	All Property	65928	1809	0.69	2.41	24.36	30.80	1.07	
	C	1997	Residential	53469	1734	0.96	2.41	20.31	21.20	1.06	
472200	Brookhaven										
	C	1997	All Property	168123	4067	0.22	1.92	21.67	30.44	0.37	
	C	1997	Residential	117269	4014	0.50	2.03	21.67	21.71	1.07	
472400	East Hampton										
	B	1997	All Property	23645	566	0.33	2.14	11.11	61.30	1.37	
	B	1997	Residential	15287	545	0.33	2.37	5.88	32.98	1.21	
472600	Huntington										
	C	1997	All Property	66825	1703	0.35	1.75	17.50	22.54	0.48	
	C	1997	Residential	59228	1677	0.56	1.76	17.50	19.19	1.05	
472800	Islip										
	C	1997	All Property	93394	3395	0.52	26.32	70.44	18.57	1.06	
	C	1997	Residential	87584	3085	0.52	26.31	66.82	18.49	1.06	
473000	Riverhead										
	B	1997	All Property	13333	245	11.60	30.36	83.43	26.91	0.85	
	B	1997	Residential	9659	214	16.36	32.48	83.43	20.25	1.07	
473200	Shelter Island										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
473400	Smithtown										
	C	1997	All Property	39367	1040	0.64	2.69	6.47	19.45	0.96	
	C	1997	Residential	34622	1019	1.21	2.72	6.47	13.35	1.01	
473600	Southampton										
	B	1997	All Property	45776	1227	0.96	3.74	18.53	20.69	1.22	2001
	B	1997	Residential	31189	1194	0.96	3.42	18.53	22.01	1.19	2001
473800	Southold										
	B	1997	All Property	17420	399	0.44	2.82	7.29	28.25	0.90	
	B	1997	Residential	11734	376	1.39	3.06	6.98	21.51	1.09	

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						Low	Median	High				
482000	Bethel		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
482200	Callicoon											
	A	1997	All Property	2427	61	65.85	101.11	172.60	14.21	1.03	2002	
	A	1997	Residential	1463	44	65.85	100.00	172.60	13.26	1.03	2002	
482400	Cochecton											
	A	1997	All Property	1579	48	45.40	100.00	243.03	19.65	0.99		
	A	1997	Residential	814	35	71.04	100.00	243.03	16.13	1.05		
482600	Delaware											
	A	1997	All Property	1792	59	70.53	100.00	240.00	16.91	1.02		
	A	1997	Residential	1047	33	70.53	101.69	240.00	21.00	1.06		
482800	Fallsburgh											
	B	1997	All Property	8091	107	62.22	100.50	268.00	26.09	1.05		
	B	1997	Residential	4129	89	62.22	121.43	259.09	30.01	1.11		
483000	Forestburgh											
	A	1997	All Property	1147	44	5.68	10.73	101.03	54.44	0.28		
	A	1997	Residential	467	31	10.73	15.61	24.98	22.63	0.99		
483200	Fremont											
	A	1997	All Property	1873	55	40.44	87.75	237.50	27.72	1.02	2002	
	A	1997	Residential	996	38	40.44	86.96	237.50	30.28	1.12	2002	
483400	Highland											
	A	1997	All Property	2647	59	65.12	104.22	177.78	17.49	1.00	2000	
	A	1997	Residential	1330	44	72.75	106.75	177.78	14.36	1.01	2000	
483600	Liberty											
	B	1997	All Property	5847	71	56.36	99.06	178.57	16.82	0.91		
	B	1997	Residential	3177	52	56.36	103.68	159.50	11.23	1.03		
483800	Lumberland											
	A	1997	All Property	2879	63	10.96	100.00	369.59	20.09	0.48	2000	
	A	1997	Residential	1206	47	67.50	100.95	139.06	13.00	1.03	2000	
484000	Mamakating											
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---								
484200	Neversink											
	A	1997	All Property	2708	64	2.00	4.49	12.50	34.09	0.79		
	A	1997	Residential	1559	47	2.74	4.00	12.50	30.93	1.14		
484400	Rockland											
	A	1997	All Property	3402	74	66.31	100.00	177.54	11.77	1.03	2002	
	A	1997	Residential	1902	46	79.59	102.25	154.73	12.66	1.04	2002	
484600	Thompson											
	B	1997	All Property	9869	162	55.33	122.78	361.20	27.25	0.92		
	B	1997	Residential	5530	140	55.33	115.27	361.20	30.33	1.12		
484800	Tusten											
	A	1997	All Property	1954	53	48.47	101.39	225.43	13.72	1.02		
	A	1997	Residential	879	38	48.47	102.11	225.43	14.64	1.04		

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						Low	Median	High			
492000	Barton										
	B	1997	All Property	3617	85	4.31	8.22	33.19	34.00	1.13	2002
	B	1997	Residential	2620	70	4.31	7.91	16.50	27.79	1.09	2002
492200	Berkshire										
	A	1997	All Property	704	42	2.55	6.27	13.33	24.91	1.01	
	A	1997	Residential	430	28	2.55	6.15	12.80	24.13	1.04	
492400	Candor										
	A	1997	All Property	4580	105	4.64	10.32	37.50	26.91	1.72	
	A	1997	Residential	3029	54	5.76	11.33	37.50	27.98	1.10	
492600	Newark Valley										
	A	1997	All Property	1824	56	63.79	109.85	156.25	11.30	1.02	
	A	1997	Residential	1264	44	63.79	110.14	156.25	12.96	1.03	
492800	Nichols										
	A	1997	All Property	1270	53	14.14	32.41	112.00	26.19	1.00	
	A	1997	Residential	849	34	26.30	33.11	112.00	27.41	1.12	
493000	Owego										
	B	1997	All Property	9027	198	2.76	8.82	29.41	29.98	0.97	2001
	B	1997	Residential	6534	179	4.26	8.85	26.00	20.34	1.06	2001
493200	Richford										
	A	1997	All Property	674	45	77.30	100.00	251.43	24.57	1.14	
	A	1997	Residential	414	31	77.30	98.00	236.36	15.68	1.05	
493400	Spencer										
	A	1997	All Property	1631	54	6.52	30.61	71.43	26.56	1.04	
	A	1997	Residential	1019	41	20.59	32.73	71.23	17.83	1.05	
493600	Tioga										
	A	1997	All Property	4580	105	4.64	10.32	37.50	26.91	1.72	
	A	1997	Residential	3029	54	5.76	11.33	37.50	27.98	1.10	

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						Low	Median	High	C.O.D.		
509901	Tompkins County										
	B	1997	All Property	30265	730	36.67	100.63	413.33	12.70	1.12	2000
	B	1997	Residential	21074	703	36.67	103.64	413.33	14.22	1.02	2000

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						Low	Median	High			
510800	Kingston										
	C	1997	All Property	7918	191	20.00	53.18	155.56	25.84	1.16	
	C	1997	Residential	6595	162	27.30	56.35	155.56	25.47	1.11	
512000	Denning										
	A	1997	All Property	866	40	13.12	27.59	69.71	30.56	1.03	
	A	1997	Residential	476	28	13.12	26.25	69.71	29.64	1.05	
512200	Esopus										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
512400	Gardiner										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
512600	Hardenburgh										
	A	1997	All Property	556	33	77.33	100.00	175.26	10.22	1.03	
	A	1997	Residential	296	21	77.33	100.00	151.11	11.82	1.01	
512800	Hurley										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
513000	Kingston										
	B	1997	All Property	554	38	0.82	2.24	23.90	66.99	0.46	
	B	1997	Residential	310	24	0.86	2.19	2.75	17.07	1.03	
513200	Lloyd										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
513400	Marbletown										
	A	1997	All Property	3580	78	5.68	10.25	17.13	13.02	0.82	2001
	A	1997	Residential	2337	63	6.50	10.23	15.38	10.53	1.00	2001
513600	Marlborough										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
513800	New Paltz										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
514000	Olive										
	A	1997	All Property	2934	77	0.50	0.94	3.66	26.58	1.01	
	A	1997	Residential	1977	60	0.67	0.93	2.41	18.70	1.07	
514200	Plattekill										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
514400	Rochester										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
514600	Rosendale										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
514800	Saugerties										
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High			
515000	Shandaken										
	A	1997	All Property	3136	81	26.52	48.00	111.52	22.59	1.01	
	A	1997	Residential	2011	53	26.52	47.11	111.52	22.69	1.10	
515200	Shawangunk										
	B	1997	All Property	4230	90	24.88	35.60	44.44	7.72	1.01	
	B	1997	Residential	3035	75	24.88	35.32	44.44	7.74	1.01	
515400	Ulster										
	C		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	C		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
515600	Wawarsing										
	A	1997	All Property	5869	92	0.89	2.86	17.27	34.39	0.65	
	A	1997	Residential	3773	73	0.89	2.44	17.27	39.22	1.15	
515800	Woodstock										
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----							

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						Low	Median	High				
520500	Glens Falls											
	C	1997	All Property	17906	350	60.88	101.32	154.21	9.88	1.02		
	C	1997	Residential	12668	316	64.71	104.88	143.75	10.48	1.03		
522000	Bolton											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
522200	Lake George											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
522400	Chester											
	A	1997	All Property	3535	78	49.89	88.15	142.56	14.94	1.04	2002	
	A	1997	Residential	2071	51	49.89	88.15	136.13	16.96	1.05	2002	
522600	Hague											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
522800	Horicon											
	A	1997	All Property	2347	63	57.68	99.71	185.42	18.75	1.03		
	A	1997	Residential	1452	48	57.68	100.00	145.20	16.47	1.04		
523000	Johnsburg											
	A	1997	All Property	2721	72	1.40	4.43	10.46	25.15	1.11		
	A	1997	Residential	1468	49	2.17	4.17	8.33	24.67	1.07		
523200	Lake Luzerne											
	A	1997	All Property	2791	65	26.67	72.12	124.01	23.29	0.67		
	A	1997	Residential	1586	49	43.64	61.70	93.77	20.05	1.00		
523400	Queensbury											
	B	1997	All Property	17906	350	60.88	101.32	154.21	9.88	1.02		
	B	1997	Residential	12668	316	64.71	104.88	143.75	10.48	1.03		
523600	Stony Creek											
	A	1997	All Property	776	46	1.22	2.28	3.95	19.09	1.08		
	A	1997	Residential	418	32	1.22	2.19	3.95	19.86	1.04		
523800	Thurman											
	A	1997	All Property	936	45	74.50	100.92	162.50	10.76	1.04		
	A	1997	Residential	528	32	91.13	101.25	162.50	10.02	1.03		
524000	Warrensburg											
	A	1997	All Property	2518	58	64.70	100.00	130.17	5.96	0.98		
	A	1997	Residential	1593	42	75.93	99.47	130.17	8.18	1.00		

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						Low	Median	High				
532000	Argyle											
	A	1997	All Property	2029	55	58.44	91.89	178.15	15.66	1.00		
	A	1997	Residential	1327	35	58.44	97.23	178.15	14.69	1.07		
532200	Cambridge											
	A	1997	All Property	957	46	50.00	86.33	121.40	16.81	1.00		
	A	1997	Residential	663	33	57.60	86.41	121.40	14.75	1.02		
532400	Dresden											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
532600	Easton											
	A	1997	All Property	1143	45	2.14	3.61	6.23	22.48	0.86		
	A	1997	Residential	660	26	2.42	4.00	6.23	19.38	1.05		
532800	Fort Ann											
	A	1997	All Property	2707	64	48.00	96.21	132.00	14.03	1.04		
	A	1997	Residential	1614	49	48.00	93.57	132.00	14.10	1.02		
533000	Fort Edward											
	B	1997	All Property	2368	48	70.31	102.74	166.30	13.46	1.04	2002	
	B	1997	Residential	1801	37	70.31	105.47	166.30	14.17	1.03	2002	
533200	Granville											
	B	1997	All Property	3220	87	47.00	92.86	184.33	19.32	1.04	2000	
	B	1997	Residential	1987	60	61.15	98.21	184.33	20.71	1.08	2000	
533400	Greenwich											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
533600	Hampton											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
533800	Hartford											
	A	1997	All Property	1170	44	5.56	10.02	20.00	37.64	1.29		
	A	1997	Residential	688	30	5.56	8.26	14.29	25.30	1.06		
534000	Hebron											
	A	1997	All Property	1481	50	59.15	93.50	129.63	11.13	1.04		
	A	1997	Residential	770	37	59.15	99.71	125.71	12.26	1.06		
534200	Jackson											
	A	1997	All Property	1445	50	36.79	60.90	201.54	19.31	0.97		
	A	1997	Residential	862	36	36.79	60.26	96.47	19.39	1.03		
534400	Kingsbury											
	B		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	B		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
534600	Putnam											
	A		All Property	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
	A		Residential	----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----								
534800	Salem											
	A	1997	All Property	1569	46	30.06	47.06	83.89	18.98	0.96	2000	
	A	1997	Residential	1018	33	30.06	44.33	83.89	13.96	1.03	2000	
535000	White Creek											
	A	1997	All Property	1627	68	1.00	3.42	13.33	45.57	1.22		
	A	1997	Residential	1067	42	1.79	3.33	8.00	24.26	1.11		

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						Low	Median	High			
535200	Whitehall										
	A	1997	All Property	2099	66	2.08	5.50	15.00	28.56	1.12	2000
	A	1997	Residential	1331	41	2.97	5.14	15.00	31.29	1.06	2000

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						Low	Median	High			
542000	Arcadia										
	B	1997	All Property	5157	122	67.37	95.83	165.00	9.59	0.93	
	B	1997	Residential	3955	106	67.86	98.80	129.75	9.30	1.00	
542200	Butler										
	A	1997	All Property	955	42	67.50	93.87	226.36	15.86	0.99	
	A	1997	Residential	574	23	67.50	91.48	226.36	20.11	1.05	
542400	Galen										
	A	1997	All Property	2093	65	60.00	91.41	180.00	19.66	1.01	
	A	1997	Residential	1379	39	60.00	93.91	170.00	16.14	1.03	
542600	Huron										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
542800	Lyons										
	B	1997	All Property	2355	67	57.66	87.50	152.09	13.09	0.92	2000
	B	1997	Residential	1628	41	71.74	87.80	152.09	12.35	1.03	2000
543000	Macedon										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
543200	Marion										
	B	1997	All Property	1902	61	66.67	99.87	166.67	11.51	1.01	2001
	B	1997	Residential	1412	49	71.30	100.00	166.67	10.14	1.02	2001
543400	Ontario										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
543600	Palmyra										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
543800	Rose										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
544000	Savannah										
	A		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	A		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
544200	Sodus										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
544400	Walworth										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
544600	Williamson										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
544800	Wolcott										
	B		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	B		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							

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						Low	Median	High			
550800	Mt Vernon										
	C	1997	All Property	10659	300	2.47	5.41	32.86	36.87	0.97	
	C	1997	Residential	8195	279	2.47	5.09	32.86	22.15	1.05	
551000	New Rochelle										
	C	1997	All Property	14777	447	2.22	6.23	67.50	26.27	0.89	
	C	1997	Residential	11686	428	2.62	6.23	67.50	20.72	1.04	
551200	Peekskill										
	C	1997	All Property	5758	116	4.35	7.10	29.78	30.55	1.07	
	C	1997	Residential	3179	95	4.35	6.57	29.78	22.94	1.11	
551400	Rye										
	C	1997	All Property	4579	199	2.32	4.27	25.00	41.04	1.09	
	C	1997	Residential	3779	184	2.32	4.14	7.28	14.99	1.00	
551700	White Plains										
	C	1997	All Property	12442	300	1.84	5.07	24.70	50.76	0.82	
	C	1997	Residential	8082	270	1.84	4.72	8.67	19.05	1.02	
551800	Yonkers										
	C	1997	All Property	33825	861	1.11	6.24	33.20	36.03	0.96	
	C	1997	Residential	23966	827	1.11	5.97	19.00	19.57	1.04	
552000	Bedford										
	C	1997	All Property	5853	202	7.12	19.07	34.39	15.40	1.04	
	C	1997	Residential	4825	187	7.12	18.61	34.39	14.08	1.05	
552200	Cortlandt										
	C	1997	All Property	14333	424	0.90	3.30	38.82	29.88	0.53	
	C	1997	Residential	10635	405	1.51	3.22	38.82	17.40	1.05	
552400	Eastchester										
	C	1997	All Property	8729	288	1.30	3.70	25.00	33.26	1.09	
	C	1997	Residential	6427	268	1.30	3.32	7.36	20.94	1.07	
552600	Greenburgh										
	C	1997	All Property	26248	619	0.46	6.34	33.38	28.65	0.61	
	C	1997	Residential	17928	589	0.46	5.97	33.38	18.86	1.06	
552800	Harrison										
	C	1997	All Property	6587	161	0.89	2.82	14.13	38.10	0.90	
	C	1997	Residential	5281	144	1.25	2.72	5.17	20.56	1.00	
553000	Lewisboro										
	C	1997	All Property	5494	199	6.50	18.09	30.57	20.53	1.04	
	C	1997	Residential	4387	184	10.02	17.52	30.57	17.62	1.01	
553200	Mamaroneck										
	C	1997	All Property	8002	334	1.69	4.00	100.00	49.53	1.36	
	C	1997	Residential	6423	319	1.69	3.81	100.00	26.47	1.17	
553400	Mount Pleasant										
	C	1997	All Property	13037	274	1.29	2.88	12.92	24.75	0.87	
	C	1997	Residential	10495	253	1.74	2.79	4.90	13.37	1.01	
553600	New Castle										
	C	1997	All Property	6246	240	20.76	34.97	69.60	17.23	0.84	
	C	1997	Residential	5392	226	20.76	34.36	66.45	13.62	1.03	
553800	North Castle										
	C	1997	All Property	4407	98	2.11	3.59	12.95	33.34	0.59	
	C	1997	Residential	3386	83	2.11	3.59	5.71	15.48	1.01	

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						Low	Median	High			
554000	North Salem										
	B	1997	All Property	2317	81	10.56	18.10	32.92	18.49	0.99	
	B	1997	Residential	1735	68	10.56	17.92	29.94	16.63	1.03	
554200	Ossining										
	C	1997	All Property	9463	256	4.61	9.84	33.19	26.17	1.05	
	C	1997	Residential	6395	238	5.06	9.45	18.07	15.38	1.06	
554400	Pelham										
	C		All Property	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
	C		Residential	---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---							
554600	Pound Ridge										
	B	1997	All Property	2242	96	4.17	25.23	67.16	18.91	0.85	
	B	1997	Residential	1739	83	17.19	25.60	36.62	12.19	1.04	
554800	Rye										
	C	1997	All Property	10294	299	1.89	3.77	13.52	32.54	1.08	
	C	1997	Residential	7513	275	1.89	3.58	11.88	18.85	1.06	
555000	Scarsdale										
	C	1997	All Property	5617	223	1.71	3.57	18.92	27.11	1.12	
	C	1997	Residential	5253	211	1.71	3.48	11.70	17.90	1.05	
555200	Somers										
	C	1997	All Property	8077	201	15.23	21.59	90.91	26.09	1.14	
	C	1997	Residential	6785	187	15.23	21.59	64.72	13.56	1.04	
555400	Yorktown										
	C	1997	All Property	13424	345	2.03	4.54	13.33	19.89	0.77	
	C	1997	Residential	9362	327	2.26	4.51	8.40	11.69	1.02	
555600	Mount Kisco										
	C	1997	All Property	2454	77	19.69	32.83	104.80	33.58	0.90	
	C	1997	Residential	1482	61	19.69	29.10	58.94	16.45	1.02	

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						Low	Median	High			
562000	Arcade										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
562200	Attica										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
562400	Bennington										
	A	1997	All Property	1787	56	32.08	71.03	190.91	22.97	1.00	
	A	1997	Residential	1081	42	43.14	70.82	104.17	9.69	0.99	
562600	Castile										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
562800	Covington										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
563000	Eagle										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
563200	Gainesville										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
563400	Genesee Falls										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
563600	Java										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
563800	Middlebury										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
564000	Orangeville										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
564200	Perry										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
564400	Pike										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
564600	Sheldon										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
564800	Warsaw										
	B		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	B		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
565000	Wethersfield										
	A		All Property								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---
	A		Residential								---REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED---

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						Low	Median	High			
572000	Barrington										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
572200	Benton										
	A	1997	All Property	1155	42	71.04	93.33	125.35	11.50	0.98	
	A	1997	Residential	760	29	71.43	97.00	125.35	10.38	0.98	
572400	Italy										
	A	1997	All Property	1023	47	62.96	95.33	158.18	13.21	0.86	
	A	1997	Residential	590	33	62.96	97.60	158.18	12.52	1.00	
572600	Jerusalem										
	A	1997	All Property	3090	82	44.55	99.08	187.50	20.54	1.02	
	A	1997	Residential	2196	67	44.55	98.81	163.60	17.42	0.97	
572800	Middlesex										
	A	1997	All Property	1184	50	52.00	91.21	425.93	47.71	1.29	2000
	A	1997	Residential	741	38	55.94	91.10	207.45	23.53	1.10	2000
573000	Milo										
	B		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	B		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
573200	Potter										
	A	1997	All Property	875	34	31.98	79.22	125.96	19.19	1.07	2001
	A	1997	Residential	508	21	61.67	79.02	124.24	14.46	1.04	2001
573400	Starkey										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
573600	Torrey										
	A		All Property			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					
	A		Residential			----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----					

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						Low	Median	High	C.O.D.		
650000	New York City										
	C		All Property								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----
	C		Residential								----REASSESSMENT COMPLETED; NO EQUITY STATISTICS CALCULATED----

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