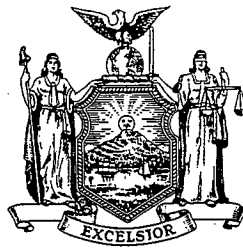


**Assessment Equity in New York:  
Results from the 2002 Market Value Survey**



**STATE BOARD OF REAL PROPERTY SERVICES**

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GEORGE E. PATAKI, GOVERNOR**

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Sheridan Hollow Plaza, 16 Sheridan Avenue, Albany, New York 12210-2714  
November 2003



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Results from the 2002 Market Value Survey**

Research, Information and Policy Development

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## **Assessment Equity in New York: Results from the 2002 Market Value Survey**

### **Introduction**

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

The New York State 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.<sup>1</sup> The present report documents findings from the 2002 market value survey.

Included are data for 983 non-village assessing units, which consist of 2 counties, 61 cities and 920 towns.

### **2002 Market Value Survey Data and Estimation Methodology**

For the 2002 market value survey, the full value of residential property in each assessing unit was estimated using one of four possible approaches, as outlined below:

1. Sales Ratio Study – This approach involves a systematic comparison of assessed values to sales prices for properties that have sold. It is used if there are sufficient sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted.
2. Computer Assisted Mass Appraisal Ratio Study (CAMA) – CAMA involves a systematic comparison of assessed values to market values generated by a computer model. The model uses a multiple regression equation to predict the market value of residential parcels based on the physical inventory characteristics of those parcels. The CAMA approach is particularly useful in municipalities with few sales but good inventory data.

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

3. Statistical Sample of Parcels Using Appraisals and/or Sales – A stratified sample was used where suitable data were available and the sales ratio and/or CAMA approaches were determined to be inappropriate. Direct use of sales in ratio determination was limited to residential property.
4. Review and Verification of a Recent Reassessment -- The review and verification process was used in assessing units having conducted recent reassessments. It involves an analysis of the reassessment results to verify that assessments reflect current market conditions. As part of the review an extensive audit document is completed (see example in Appendix A) in which the data and analytical processes used to determine the assessments are examined in relation to acceptable professional standards of practice.

Assessing units having completed recent reassessments were not sampled for survey purposes, primarily to focus available resources on those with older assessment rolls. As a general rule, a recent reassessment will mean that the assessing unit has an equitable assessment roll. Therefore, in the statistical tabulations presented in this report concerning assessment equity, assessing units wherein the review of reassessment procedure was used have been counted as meeting equity standards. It should be understood, however, that this designation does not necessarily imply that all properties in these assessing units are accurately assessed; factors such as unique properties, rapidly changing neighborhood and/or dynamic market segments in certain time periods, and other such factors, will necessarily mean that there will be imperfections on the roll. Some such instances can be seen in Appendix B, when the ratio found for the residential class in a few assessing units differs from the overall ratio for the roll (equalization rate).

Classes of property comprising less than five percent of the value of the assessment roll were not independently valued. The full value of these classes was estimated by applying the overall ratio of the sampled classes. In some cases, appraisals from the 1998 market value survey may have been reused in the 2002 market value survey.

### **Measuring Assessment Uniformity**

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

Assessing units with good assessing practices have low CODs, showing little deviation of individual assessment ratios from the median ratio. For example, if the median ratio for the parcels sampled in a given assessing unit is 50 percent, a house with a market value of \$100,000 should be assessed at \$50,000, a commercial property valued at \$400,000 should be assessed at \$200,000,



and a \$2,000,000 industrial parcel should be assessed at \$1,000,000. If all other sampled parcels were similarly assessed at 50 percent of market value, the median ratio would also be 50 percent and the average deviation, as measured by the COD, would be zero. Conversely, an assessing unit with little assessment uniformity would have widely varying assessment ratios among the sampled parcels, resulting in high dispersion around the median ratio and, therefore, a high COD. Widely varying ratios result in unequal tax bills for properties of equal value.

Examples 1 and 2 show two hypothetical assessing units, each attempting to assess properties at 80 percent of 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
<b>Total Deviation</b>				<b>1.20</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{1.20}{5} = .24 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.24}{.80} = 30 \text{ percent}$				

Example 2 shows a hypothetical case where assessments are more uniform. The assessment ratios range from 64 percent to 92 percent, and are closer to the target ratio of 80 percent, showing substantially less dispersion than 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
<b>Total Deviation</b>				<b>.40</b>
$\frac{\text{Total Deviation}}{\text{No. Parcels}} = \frac{.40}{5} = .08 \text{ average deviation from median}$				
$\text{COD} = \frac{\text{Avg. Deviation}}{\text{Median Ratio}} = \frac{.08}{.80} = 10 \text{ percent}$				

A second statistical measure of assessment uniformity, called the price-related differential (PRD)<sup>2</sup> is also used in the current report for assessing units with no recent reassessment 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. 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.

<sup>2</sup> This statistic is sometimes referred to as the index of regressivity.

### 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**

<b>Property Class</b>	<b>Recommendation</b>
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\***

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

\*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 Results

For the 2002 market survey, the median residential COD among the sampled assessing units was 15.82, and the median for all property classes combined was 17.59.<sup>3</sup> In other words, half the sampled assessing units achieved greater uniformity than indicated by these median values, and half achieved less. The range in the all-property COD was 1.56 to 110.78. For the residential COD, the range among assessing units was 0.64 to 54.87.

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

Table 2 summarizes the 2002 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. Around half of all assessing units had 2002 CODs that reflected uniform assessing practices for the entire roll.

<sup>3</sup>The special assessing unit of Nassau County is excluded in calculating the median COD because it uses a classified assessing system. New York City, the other jurisdiction using a classified assessing system, reassesses annually and was not sampled.

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

**Table 2. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2002 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	285	15	20	31%	54%
101 – 400	130	12	17	35%	61%
> 400	106	10	15	22%	48%
<b>TOTAL</b>	<b>521</b>	<b>10 - 15</b>	<b>15 - 20</b>	<b>30%</b>	<b>54%</b>

Note: Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing unit of Nassau County are excluded. In some cases, 1998 market value survey data may have been reused for the 2002 market value survey.

Table 3 shows the combined results for sampled and non-sampled assessing units. When the non-sampled units -- those for which a recent reassessment program was reviewed and verified -- are combined with sampled units achieving satisfactory uniformity, a total of 744 (75.8%) had high quality assessment rolls.

**Table 3. Assessment Uniformity, Sampled and Non-Sampled Assessing Units\***

	Total	Number with Uniformity	
		All Property	Residential
Sampled	521	283	157
Non-Sampled	461	461	461
<b>Total</b>	<b>982</b>	<b>744 (75.8%)</b>	<b>618 (62.9%)</b>

\*Data for the individual municipalities within a Coordinated Assessment Program (CAP) are reported. Data for special assessing unit of Nassau County are excluded. In some cases, 1998 market value survey data may have been reused for the 2002 market value survey.

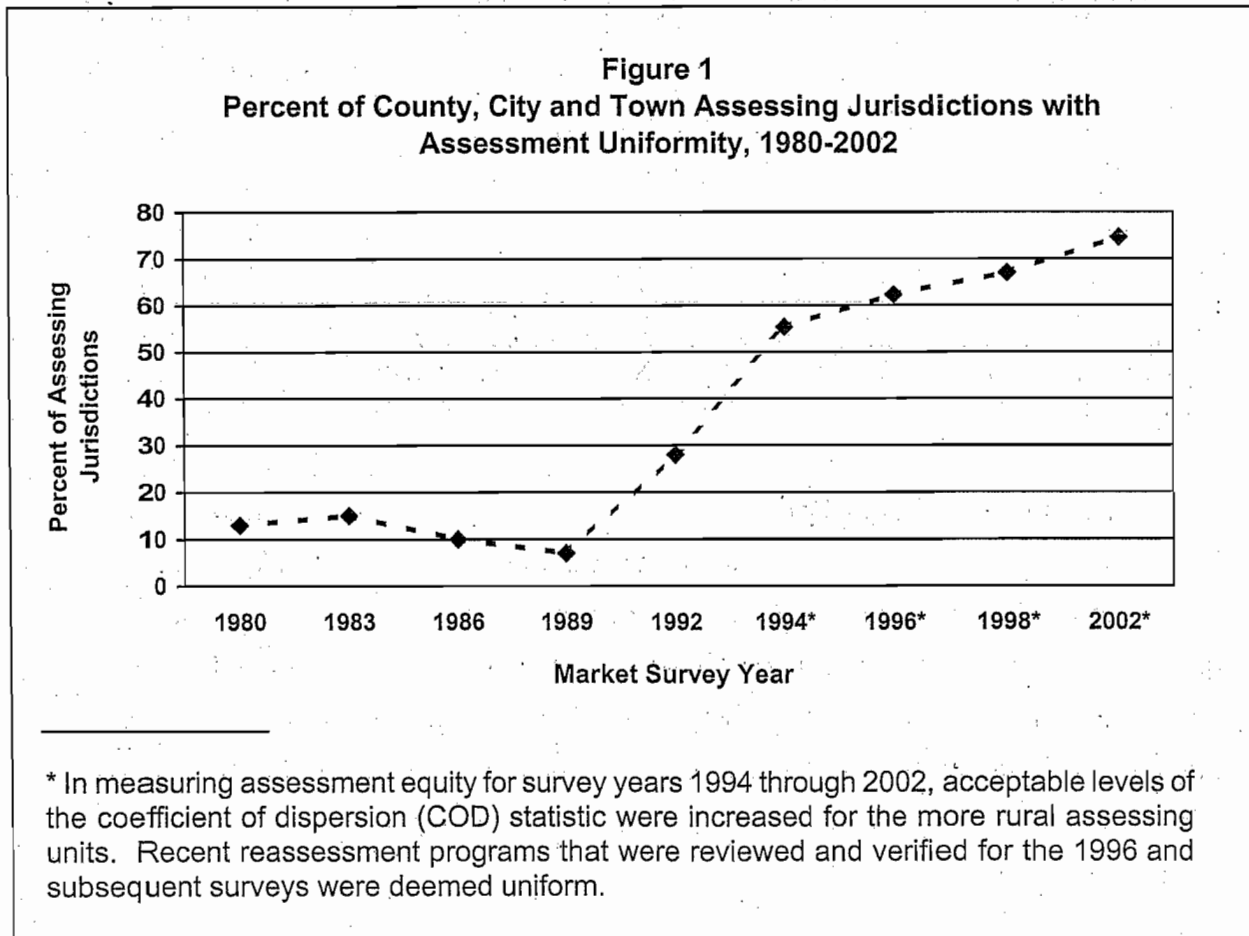
Another view of the quality of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 4 shows the distribution of 2002 equalization rates by level of market value. The data indicate that about three-quarters of all assessing units have assessments that are at least 75 percent of current market value. Although there are a few assessing units with assessments that are well below market value but which are still uniform and equitable, experience has demonstrated that current market assessments are strongly correlated with equity, and the level of assessment findings thus support the Table 3 data on assessment uniformity.

**Table 4. Level of Assessment, as Measured by 2002 State Equalization Rate**

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	88
10.01 - 25.00	33
25.01 - 50.00	49
50.01 - 75.00	74
75.01 - 100.00	726
Greater than 100.00	11
<b>Total</b>	<b>981</b>

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

Figure 1 shows the trend in assessment uniformity among New York assessing units since 1980. In the 1980s, only about 10 percent of all assessing units had acceptable uniformity. Dramatic improvement occurred in the early 1990s, however, and this improving trend continues today with about three quarters of all assessing units now assessing uniformly. These equitable assessing units include about two-thirds of all parcels in New York.



### Price-Related Differential Results

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. 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 1a, IAAO standards require that the PRD have a value between .98 and 1.03 for neutral assessing.

Table 5 summarizes the extent of value-related equity as measured by the PRD for the sampled assessing units. Over half (58 percent) of them assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, 41 percent tended to over-assess low-value homes relative to high-value homes, while only one percent tended to do the reverse.

**Table 5. Value-Related Bias in Assessing, Sampled Assessing Units, 2002 Market Value Survey**

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	4	1%	151	29%
Neutral	304	58%	207	40%
Regressive	212	41%	162	31%
Unknown	1	0%	1	0%
<b>TOTAL</b>	<b>521</b>	<b>100%</b>	<b>521</b>	<b>100%</b>

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 29 percent of the assessing units in question use assessing practices that are biased toward over-assessment of higher-value properties, indicating over-assessment of the non-residential classes (generally industrial, commercial, and utility property). About 31 percent demonstrate the

opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 40 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

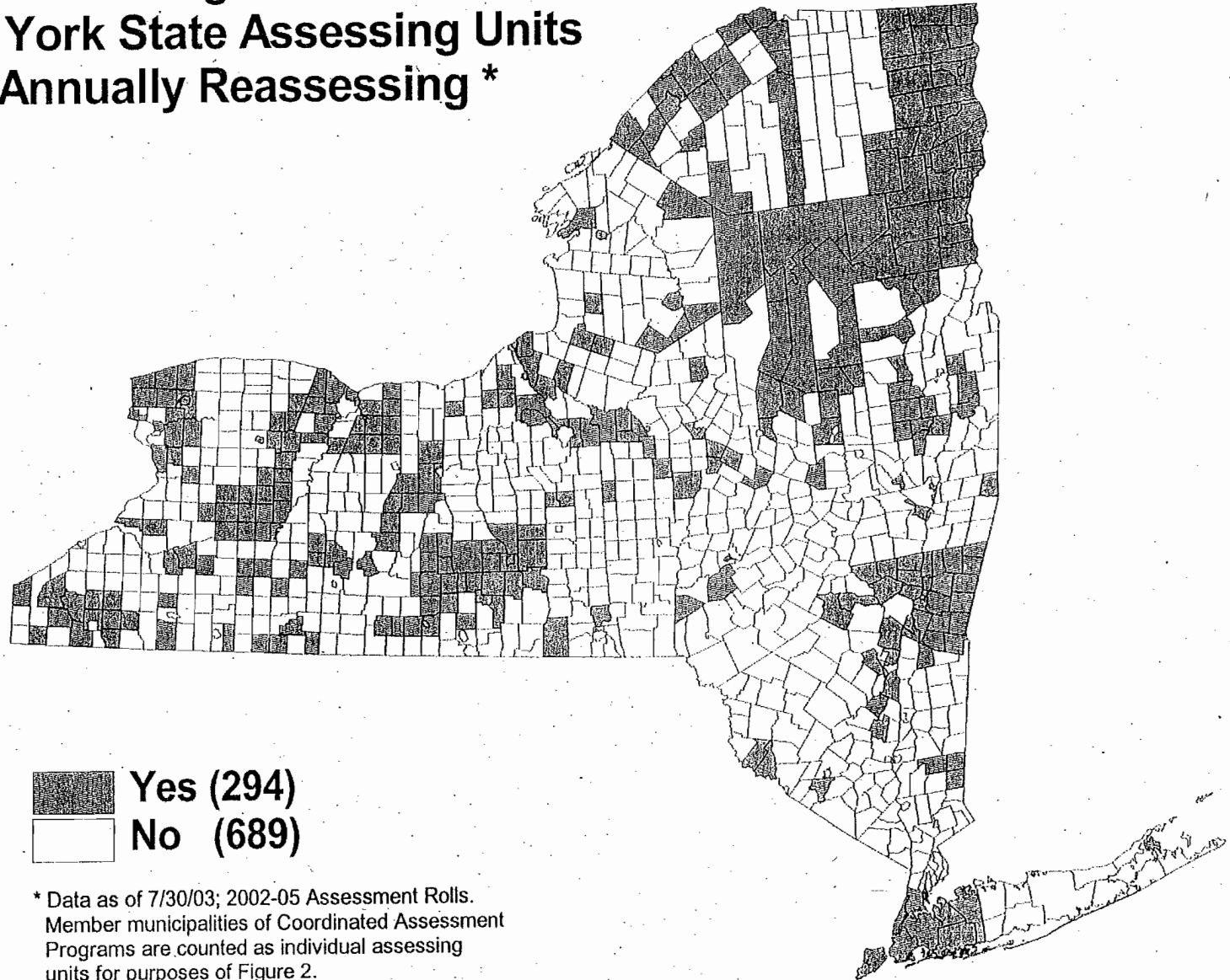
### **Recent Reassessment Activity Subsequent to the 2002 Market Survey**

Approximately 18 percent (98) of the 521 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 2002 survey, either in 2003, 2004 or 2005. In addition, the special assessing unit of Nassau County conducted a reassessment on its 2003 roll. 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 460 assessing units for which recent reassessment projects were reviewed for the 2002 market survey, 340 have a subsequent reassessment project scheduled between 2003 and 2005. Thus, 74 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.

The strong pace of reassessment activity in New York at the present time is evident from the information shown in Figure 2 regarding annual reassessment. Approximately three hundred assessing units are now committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change.



## Figure 2 New York State Assessing Units Annually Reassessing \*



\* Data as of 7/30/03; 2002-05 Assessment Rolls.  
Member municipalities of Coordinated Assessment  
Programs are counted as individual assessing  
units for purposes of Figure 2.



# Appendix A

New York State  
Office of Real Property Services

Local Reassessment Project  
Review and Analysis – Annual

Assessing Unit:

SWIS or CAP Code:

County:

Assessment Year Reviewed:

2003

Assessor(s):

Telephone:

Fax:

RPTS Director:

Telephone:

Assessing Unit's Stated Uniform Percentage of Value:

Reviewer:

Review Completion Date:

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## 1) GENERAL DESCRIPTION OF REASSESSMENT

<p>RPTL Section 102 defines a reassessment as “the systematic analysis of the assessments of all locally assessed properties, valued as of the valuation date of the assessment roll containing those assessments, to attain compliance with the standard of assessment set forth in subdivision two of Section 305, RPTL”.</p>		
1	a) Is this year's reassessment effort being conducted to conform to an <b>already approved</b> Annual Reassessment Plan? [Y/N]	
	b) If the previous answer is “Y”, what year is this of the assessing unit's six year plan (e.g., 1, 2, 3, etc.)?	
2	Enter the assessment roll year of the most recent <i>previous</i> assessing unit-wide reappraisal. Enter <b>NA</b> if previous effort was more than ten years ago.	
3	Is this year's reassessment effort a complete assessing unit-wide reappraisal? [Y/N]	
4	Is this year's reassessment effort being assisted by a vendor? [Y/N]	
5	What was the Equalization Rate for the prior year's assessment roll?	
<p><b>The following questions should be answered by the SVS reviewer.</b></p>		
6	Indicate whether advisory appraisals were requested for <b>All</b> , <b>Some</b> or <b>No</b> properties in Major Type D. [Answer A, S, or N]	
7	a. Has a UCARS effort already been completed in this assessing unit? [Y/N]	
	b. If “N”, then in what assessment roll year does this assessing unit propose to complete its UCARS effort?	

**2) FINDINGS FOR SYSTEMATIC ANALYSIS**

ORPS finds as follows:		Compliance with Plan	
a.	Acquisition and maintenance of parcel inventory data:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary - Acquisition and Maintenance of Parcel Inventory Data**

"YES" Finding - The acquisition and maintenance of parcel inventory data is sufficient.

The town completed a collection of inventory for all parcels on the 1998 assessment roll. The town has a building permit system in place and physically re-inspected all parcels which had inventory changes on the 1999 roll.

Data mailers were sent to all owners of residential properties which sold during the year.

All parcels were inspected from the public right-of-way. Building permits were reviewed to identify any physical changes to the properties.

"NO" Findings - The town did not acquire or maintain parcel inventory data for parcels on the 1999 assessment roll.

There is no building permit system in place in the city and no indication that any changes or additions to the property inventory data were made throughout the year.

Although the plan calls for a re-inspection of all parcels in the 6<sup>th</sup> year, no provision was made for the collection of inventory data for parcels which changed on the 1999 assessment roll.

The town has no system in place for maintaining inventory records for all parcels.

**2) FINDINGS FOR SYSTEMATIC ANALYSIS (Cont.)**

ORPS finds as follows:		Compliance with Plan	
b.	Acquisition and maintenance of market valuation data:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary - Acquisition and Maintenance of Market Valuation Data**

YES Findings - The town has in place a system for collection and maintenance of market valuation data, which addresses all property types and is sufficient for annual reassessment purposes

Non-sales based data was obtained from real estate agents, appraisers, contractors and specific web-sites. Owners of commercial sale properties were contacted by phone or a personal visit to obtain I & E information. Income and expense data for non-sale properties was also requested.

The assessor validated all sales that occurred within the town throughout the year.

The town obtained sales information from throughout the county from the Real Property Tax Service office.

Market data was obtained from the Farm Credit Bureau for the purpose of analyzing farms and large vacant land parcels.

The city completed an analysis of market place rents to assist in their valuation of apartments and office space.

NO Findings - The town did not have a sufficient system in place to obtain and maintain the required market valuation data needed for Annual Reassessment.

The town maintained sufficient sales information for residential properties, however, they had no means of obtaining sales, income data nor cost data for properties other than residential.

The town indicated in the plan that the county would be providing the resources for collection and maintenance of market valuation data; however, county services were not obtained for this purpose and there is no commitment from the county to perform this function at this time.

There are insufficient sales available within the town on an annual basis for valuation purposes. The town did not obtain valuation data from neighboring municipalities that are similar in makeup.

Rather than expanding the market area to include surrounding municipalities, the town included eight years of sales data to allow for sufficient market data to perform their analysis.

**2) FINDINGS FOR SYSTEMATIC ANALYSIS (Cont.)**

ORPS finds as follows:		Compliance with Plan	
c.	Grouping of inventory and valuation data:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary – Grouping of Inventory and Valuation Data**

"YES" Finding - The town has identified appropriate groupings of parcels for the purpose of analysis.

This town contains a limited number of residential properties and has correctly identified market areas incorporating neighboring towns to obtain sufficient market data for analysis.

For the purpose of conducting an analysis of farms, the town has examined valuation data from a four-county area.

Assistance from ORPS and a private vendor for selected types of property ensured that market place information was available from outside the municipality as necessary.

The town stratified the residential property into lake-front versus non-lakefront property. In addition, the town has appropriately recognized the need to stratify residential property by those in the village area versus those in the more rural area.

"NO" Finding - The town has failed to identify appropriate groupings of parcels for the purpose of analysis.

The town identified too many groups based on the limited amount of market valuation data within each group.

The town categorized residential, vacant and commercial properties together for analysis purposes which does not account for significant differences between these types of properties.

The city has a sizable commercial base; however, the commercial property was not stratified into similar groups for analysis purposes, such as apartments, retail, warehouse, industrial



**2) FINDINGS FOR SYSTEMATIC ANALYSIS (Cont.)**

ORPS finds as follows:		Compliance with Plan	
d.	Analysis of data - Diagnostics:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary – Analysis of Data - Diagnostics**

“YES” Finding – The town performed a rational systematic analysis, which addresses all properties.

The town performed an analysis of the properties on the roll using sales ratio studies and COD's by group of properties to determine areas lacking in assessment uniformity.

The town used SPSS as a tool for analyzing market data.

“NO” Finding – The town did not perform a systematic analysis, which ensures that all parcels are assessed equitably at 100% of market value.

The town did not provide any information to demonstrate how they performed any analysis of the data.

The analysis performed led to the trending of assessments in eight neighborhoods. However, the analysis indicated that trending was not the appropriate remedy to change the assessments.

The town only performed an analysis of residential property and did not analyze any other property types.

**2) FINDINGS FOR SYSTEMATIC ANALYSIS (Cont.)**

ORPS finds as follows:		Compliance with Plan	
e.	Applying valuation techniques - Prescriptives:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary – Applying Valuation Techniques - Prescriptives**

**"YES" Finding** – The city/town used the valuation techniques and methodologies for the various property types as identified in the plan.

The techniques described in the plan were applied resulting in the reappraisal of a type of property (two-family residences) within a neighborhood (village). Other property was found to be within required IAAO standards.

The assessor made appropriate decisions regarding the application of the valuation techniques indicated in the plan. The analysis performed led to the trending of assessments in eight neighborhoods.

**"NO" Finding** – The city/town did not employ the various valuation techniques and methodologies as indicated in their plan.

Although the analysis of data indicated that assessments should be adjusted for residential property in certain neighborhoods as well as for some commercial property, the city used CAMA to value residential properties only. No adjustments were made to commercial properties.

Only trending was used by the town to value all property types. However, analysis of market data indicated that a reappraisal of commercial property in the village was needed.

The city stated in their plan that they intended to use the cost, market and income approach for commercial properties; however, the only valuation technique used was cost.

**2) FINDINGS FOR SYSTEMATIC ANALYSIS (Cont.)**

ORPS finds as follows:		Compliance with Plan	
f.	Validation of results:	Yes	No
	1. method.		
	2. participant roles and responsibilities.		

**Reviewer's Summary – Validation of Results**

“YES” Finding – The city/town did validate the valuation results using the various approaches identified in the plan.

The results were validated by doing spot-checks in the field and doing a re-analysis with more current sales data.

The results were validated by comparing per square foot values with neighboring municipalities and comparing value estimates with appraisers, lending institutions and listing prices.

Validation was accomplished by field review.

“NO” Finding – The city did not validate the valuation results.

The town's plan stated they intended to validate the results by doing field review; however, there is no indication that field review occurred.

Validation occurred for residential properties only.

### 3) DOCUMENTATION FOR FINDINGS FOR REVISION OF VALUES

1 Enter the appropriate data into the table below:				
Major Type	Municipal Parcel Count From The Reassessment Roll	# Of Parcel Assessments Changed Due To Trending	# Of Parcel Assessments Changed Due To Reappraisal	# of Parcels Where The Assessment Has Not Changed
A				
B				
C				
D				
TSOL				
TOTALS	0	0	0	0

2 Enter the appropriate* data into the table below:			
(a) Number of groups in assessing unit	(b) Number of groups reappraised and reviewed	(c) Number of groups adjusted by a trend factor	(d) Number of groups analyzed that resulted with no change

\*Enter a group into the count for columns b, c, and d in Question 2, above, only when the entire group or a majority of the parcels in the group fits the description of the column heading.

3 Referring to Section 9 Appendix A of this document	
a. Did the ORPS reviewer acquire <b>All</b> , <b>Some</b> or <b>None</b> of the listed products?	
b. If the answer to the previous question was not <b>All</b> , provide an explanation as to why the products were not acquired.	
c., Did the ORPS reviewer have access to <b>All</b> , <b>Some</b> or <b>None</b> of the listed, but not acquired, products? [ <b>NA</b> if answer to a. is <b>All</b> ]	
d. If the answer to the previous question was not <b>All</b> or <b>NA</b> , describe what products were not accessible and provide an explanation for their absence.	

#### 4) DOCUMENTATION FOR FINDINGS FOR MAINTAINING ASSESSMENTS AT A STATED UNIFORM LEVEL

##### a. Tests To Confirm That Assessments Are At The Stated Uniform Percentage Of Value

1	Base Roll for last year's Equalization Rate (enter year.)	
---	---	--

2	*Latest Prior FVM Data			Reassessment Roll Data**			Percent Change in Market Value (B-A)/A
	Major Type	No. of Parcels	Market Value A	Percent of Total	No. of Parcels	Assessed Value at 100%** B	
A			#DIV/0!			#DIV/0!	#DIV/0!
B			#DIV/0!			#DIV/0!	#DIV/0!
C			#DIV/0!			#DIV/0!	#DIV/0!
D			#DIV/0!			#DIV/0!	#DIV/0!
TSOL			#DIV/0!			#DIV/0!	#DIV/0!
<b>Totals</b>	0	\$0	#DIV/0!	0	\$0	#DIV/0!	#DIV/0!

\*The full value measurement data to be entered is that data used to derive last year's equalization rate.

\*\*If stated uniform percentage found on the cover of this document is not 100%, divide the actual assessed value for each Type by the stated uniform percent to obtain the assessed value at 100%.

3	Identify the source of the Reassessment Roll Data [Enter Y for the appropriate source.]				
	<table border="1" style="width: 100%;"> <tr> <td style="width: 50%;">a. Assessment disclosure file</td> <td style="width: 50%;">c. Final roll file</td> </tr> <tr> <td>b. Tentative roll file</td> <td>d. Other (Identify)</td> </tr> </table>	a. Assessment disclosure file	c. Final roll file	b. Tentative roll file	d. Other (Identify)
a. Assessment disclosure file	c. Final roll file				
b. Tentative roll file	d. Other (Identify)				
4	Complete the following question for all Major Types that represent more than 5% of the total market value or more than 5% of the total assessed value of the assessing unit.				
	<p>Comparing the <b>Latest Prior Full Value Measurement Data</b> to the <b>Reassessment Roll Data</b>, does the <b>Percent Change in Market Value</b> exceed 10% for any of the Major Types or for the assessing unit as a whole? [Y/N]</p> <p>If the answer is Y, provide an explanation for each incidence of significant variance below.</p>				

4) b. Complex (Large) Parcel Review - For Major Types A, B and/or C

*Copy and complete a separate form for each Major Type A, B and/or C in this assessing unit which has a complex (large) parcel. All parcels in the same Major Type which fit the description of complex (large) should be included on the same form. Major Type D parcels will be reviewed by the SVS Reviewer in Section 4 e.*

[Respond Y/N/NA or as appropriate.]

<b>1</b>	Record the following values for any parcel(s) or economic units which represent 5% or more of the total market value or 5% or more of the total assessed value of the entire assessing unit as indicated in the FVM/AV comparison table. (Include larger T-units from the latest previous survey that do not meet the 5% criteria but are valued at \$5,000,000 or more.)				
	Major Type (A, B or C)		(A) ORPS Determination of Value	(B) Local Assessed Value @ 100% of Market Value	(C) Dollar Difference (absolute value) (A) - (B) = (C)
	Parcel Identification				
	1				
	2				
(D) Total Dollar Difference:				<b>0</b>	
<b>2</b>	Describe the source of ORPS Opinion of Value given above in Question #1:				
	1				
	2				
<b>3</b>	In the table above, if the "ORPS Determination of Value" <b>does not equal</b> the "Local Assessed Value", indicate below with an <b>X</b> the source of the Local Value determination.				
		Local Value (Appraisal)	Court Ordered Assessment	Negotiated Settlement	Other (Please specify)
	1				
	2				
<b>4</b>	Describe the documentation available for the item(s) checked in Question #3:				
	1				
	2				

4) b. Complex Parcel Review - For Major Types A, B and/or C (Cont.)

5	Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N] If N for either parcel, provide explanation below:	
6	Were acceptable valuation practices employed for the above parcels? [Y/N] If N for either parcel, provide explanation below:	
7	Is the value of any of the above parcels currently in litigation? [Y/N] If so, provide a list of these parcels in the space below showing to which year(s) the litigation applies and indicate whether appraisals for each parcel have been exchanged between the litigating parties.	
8	Enter the total ORPS determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)	
9	Calculate and enter 5% of the Question 8 value. (This will be the dollar amount above and below 100% of market value which still falls within acceptable IAAO standards for Level of Assessment.)	
10	Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]	
If the answer to Question 10 is Y, then it is highly probable that this discrepancy in opinion of value is large enough to justify a recommendation for an Alternate Uniform Percentage other than the Stated Uniform Percentage of Value for this Major Type. This information would be included in the documentation for the Reviewer's Summary for this Major Type.		

4) c. Statistical Analysis of Results - Major Types A, B, and C

Enter appropriate data or indicate that a report(s) is attached that contains all the information requested below. \_\_\_\_\_ Check here if report is attached.

1 Excluded Sales Status – One Calendar Year of Sales – All Major Types				
Sale Condition	Number	Percent	Arms Length	Ratio Study Usable
Total Sales Available				
More than 1 Year Between Contract and Sale Date			N	N
Sale between relatives or former relatives			N	N
Sale between Related Companies			N	N
Buyer(s) is also Seller			N	N
Government Agency or Lending Institution			N	N
Deed not Warranty or Bargain/Sale			N	N
Fractional or Less than Fee Interest			N	N
Sale of Business Included in the Sale Price			N	N
Other Unusual Factors i.e. Estate Sale, Foreclosure, Land Contract, etc.			N	N
Parcel is in Multiple Towns			Y	N
Multiple Parcel Sale			Y	N
Part of a Parcel Sale			Y	N
Parcel is not Residential			Y	Y
Sale is a Condo			Y	N
Full Sale Price minus Personal Property is Less than \$10,001			Y	N
Significant Change Between Taxable Status and Sale Date			Y	?
Total Assessed Value = "0"			Y	N
Net Arm's Length, RAR and COD Usable Sales				



4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

2a	Comparison of the Change Between Previous Year's Municipal Full Value and Reassessment Roll Assessed Value Totals (from Section 4, question a. 2) vs. the ORPS FVM Trend From Last Year to the Current Year by Major Type.		
	<b>A</b> Residential	<b>B</b> Commercial	<b>C</b> Vacant
Change in Value			
Current Year FVM Trend			
Difference			

2b	Explanation of differences
	<p>The difference for Major Type A can be explained by...</p> <p>The difference for Major Type B can be explained by...</p> <p>The difference for Major Type C can be explained by...</p>

Enter appropriate data or indicate that a report(s) is attached that contains all the information requested below.  Check here if report is attached.

3a	Sale Price Dependent Assessed Values (SPDAV) for Major Type A.		
	Sold	Unsold	Difference
Parcel Count			
A.) Percent With Assessment Changes			
Chi-Square Test - Exact Significance			
B.) Average Percent of Change			
ANOVA Table – Significance			
C.) Mann-Whitney Test – “Z” Value			
D.) Regression Coefficient			
Significant Percent of Coefficient			

3b	Conclusion of SPDAV Analysis. (If conclusion is that SPDAV exist, skip part 4 below)

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

Enter appropriate data or indicate that a report(s) is attached that contains all the information requested below. \_\_\_\_\_ Check here if report is attached.

4a	Sale Ratio Study Statistics for Major Type A
Years of Sales	
Number of Sales	
Minimum AV/TASP Ratio	
Maximum AV/TASP Ratio	
Price Related Differential	
Coefficient Of Dispersion (COD)	
Weighted Mean Ratio (WM)	
Weighted Mean x 0.95	
Weighted Mean Low Limit	
Low Limit > 95% of WM?	
Weighted Mean x 1.05	
Weighted Mean Hi Limit	
Hi Limit < 105% of WM?	
Average 2003 Assessed Value	
Average Sale Price	
Average Time Adj. Sale Price	

4b	Conclusion of Sale Ratio Analysis for Major Type A

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

Enter appropriate data or indicate that a report(s) is attached that contains all the information requested below. \_\_\_\_\_ Check here if report is attached.

5a	CAMA Ratio Study Statistics for Major Type A	
Total Major Type A Parcels		
Number of Parcels in Study		
Minimum Ratio		
Maximum Ratio		
Weighted Mean Ratio		
2003 Total Assessed Value		
Average Model Estimate		

5b	Conclusion of CAMA Ratio Analysis For Major Type A	

6 Sales Analysis for Major Types B and C		
Statistical Measure	B Commercial	C Vacant
Number of Sales		
P.R.D.		
C.O.D.		
Average AV		
Average SP		
Average TASP		
Median Ratio		
Z-Value for Uniform Percent		

(1) All sales used in the Z-Test analysis are valid, ratio usable and are from a one year period consistent with the one year period used for sales ratio analysis used for Major Type A. Assessed values are from the reassessment roll. Sales in a major type with 40 or more sales have been trimmed to remove the highest (2.5%) and lowest (2.5%) ratio sales.

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

7	<b>Conformity with Stated Uniform Percentage of Value (LEVEL)</b>
<b>Recommended Action:</b>	
<b>A - Residential Major Type</b>	
<b>B - Commercial Major Type</b>	
<b>C - Farm, Vacant, Forest Major Type</b>	

(2) Insert one choice from the following recommended actions:

**Accept** - median sales ratio is within 5% of stated uniform percentage, and there are enough sales (>29) to support it.

**Verify** - median sales ratio is within 5% of stated uniform percentage, but there are not enough sales (<30) to support, or median sales ratio is not within 5% of stated uniform percentage, but the z-value is not large enough to reject.

**Not accept** - median sales ratio is not within 5% of stated uniform percentage and the z-value is large enough to reject

7a	Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates conformity with the Stated Uniform Percentage of Value (Level). Include a description of that alternative procedure.

4) c. Statistical Analysis of Results - Major Types A, B, and C (Cont.)

8	<b>Conformity with Uniformity Acceptability</b>	
	Referring to the C.O.D. and Price Related Differential figures on the previous pages for Major Types A, B, and C, do the local reassessment values meet IAAO ratio study performance standards? [Y/N/NA] NA means that not enough sales data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	If the answer to the previous question was not [Y] for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? [Y/N/NA] NA means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates <b>Uniformity</b> acceptability. Include a description of that alternative procedure.	

4) d. Alternate Uniform Percentage Recommendation

**Test Of Level Of Assessment At An Alternate Uniform Percentage Of Value:** Record the corresponding information in the table below only if an Alternate Uniform Percentage is being recommended and is supported by the z-value statistic generated with the SIMFVM analysis. Enter the reasons why an Alternate Uniform Percentage of Value is being recommended on the respective Major Type Reviewer's Summary.

Major Type	Alternate Uniform Percentage	No. of Sales	Z-Value For Alternate Uniform Percentage
A			
B			
C			
ORPS Regional Reviewer:			Date:

4) e. Utility Value Reconciliation [SVS Reviewer will input (cut and paste) an Excel spreadsheet similar to this format if advisory appraisals were not used for all utility properties.]

1	Company Name	A	B	C
		Assessed Value of Improvements @ 100%	ORPS Market Value of Improvements	Percent Difference $C=(B-A)/B$
	Utility Class Aggregate			
2	Is the Utility Class Aggregate comparison (Percent Difference) between the locally assessed value (without land) and ORPS opinion of value (without land) acceptable to ORPS? [Y/N]			
	If answer is Y, utility class meets assessment level standards. If N, enter explanation and recommended action in Reviewer's Summary for Major Type D.			

5) FINDINGS FOR REAPPRAISAL CYCLE REQUIREMENT

ORPS finds as follows:	Compliance with Plan	
	Yes	No
The physical inspection and reappraisal of each parcel at least once every six years		

**Reviewer's Summary – Reappraisal Cycle**

“YES” Finding – The city/town is in compliance with the reappraisal cycle as described in the plan.

The city's plan indicates that all properties will be reappraised in the sixth year of the plan.

The municipality completed a reappraisal of all parcels on the 1998 assessment roll. Seven percent of the parcels were reappraised for the 1999 assessment roll.

The town's plan indicated that 20% of the parcels would be reappraised in the first year. The town has reappraised 25% of the parcels on the 1999 roll.

“NO” Findings – The city/town did not comply with the reappraisal cycle as described in the six-year plan.

The city's plan stated that 20% of the parcels would be reappraised on the 1999 assessment roll. Only 5% of the parcels were reappraised on that roll. There is sufficient time for the city to reappraise all parcels, as required, within the next five years of the plan; however, a revised plan must be provided which reflects a change to the reappraisal cycle.

The town's plan did not address a physical inspection and reappraisal cycle; therefore, compliance with this requirement can not be evaluated.

The town's plan indicated that commercial properties would be inspected and reappraised on the 1999 assessment roll. However, this did not occur. The town must revised the plan to account for the reappraisal of commercial properties within the remaining five years of the plan.

**6) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT**

**Reviewer's Summary - Major Type A**

<b>Recommendation for Major Type A – Residential</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS Regional Reviewer:		Date:	

**Reviewer's Summary - Major Type B**

<b>Recommendation for Major Type B - Commercial/Industrial</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS Regional Reviewer:		Date:	

**Reviewer's Summary - Major Type C**

<b>Recommendation for Major Type C - Vacant/Farm/Private Forest</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS Regional Reviewer:		Date:	



6) REVIEWER'S SUMMARIES FOR FULL VALUE MEASUREMENT (Cont.)

Reviewer's Summary - Major Type D (To be completed by SVS Reviewer)

<b>Recommendation for Major Type D – Utility</b>			
Accept local reassessment values at the recommended Uniform Percentage of:			%
If the recommended Uniform Percentage is not the Stated Uniform Percentage, explain below.			
ORPS SVS Reviewer:		Date:	

Reviewer's Summary - Taxable State Owned Land

<b>Recommendation for Taxable State Owned Land (TSOL)</b>			
If no TSOL exists in this assessing unit, enter <b>NA</b> .			
If TSOL exists in this assessing unit, has the TSOL Unit accepted the local reassessment values at the Stated Uniform Percentage of value for this assessing unit? [Y/N] Enter appropriate explanations below.			
ORPS Regional Reviewer:		Date:	

**7) FULL VALUE MEASUREMENT ATTESTATION**

**Major Types A, B, C and Taxable State Owned Land**

**Approval Statement:**

I have reviewed the attached materials and provide the corresponding recommendations for Major Types A, B, C and Taxable State Owned Land. I attest that the documentation for Major Types A, B, C and TSOL is complete.

Approve  Disapprove

<b>REGIONAL MANAGER SIGNATURE:</b>		<b>DATE:</b>	
<b>Regional Manager's Comments/Explanation:</b>			

**Major Type D**

**Approval Statement:**

I have reviewed the attached materials and provide the corresponding recommendation for Major Type D.

Approve  Disapprove

<b>SVS MANAGER SIGNATURE:</b>		<b>DATE:</b>	
<b>SVS Manager's Comments/Explanation:</b>			

**8) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID**

1) Are the assessing unit's aggregate full values from the reassessment roll being used in Full Value Measurement at a Uniform Percentage of 100% for Major Types A, B, C and D?

YES  NO

***If Yes, proceed to Question 6. If No, proceed to Question 2.***

2) Are the assessing unit's aggregate full values from the reassessment roll being used at a Uniform Percentage of 100% for all but one Major Type of property?

YES  NO

***If Yes, proceed to Question 3. If No, assessing unit does not meet uniformity criteria for State Aid purposes. Proceed to Determination and Signature page.***

3) Calculate the percentage difference between the assessing unit's estimate of municipal full value on the reassessment roll (a) and ORPS determination of municipal full value on the reassessment roll (b). (Refer to report entitled **Report of Major Type Totals for the YYYY Full Value Measurement** which is generated by the the Simulator application developed by ESS. A copy of this report should be attached to this form. YYYY is the current rate year.)

Let a = assessing unit's estimate of municipal value on the reassessment roll

Let b = ORPS determination of full value on the reassessment roll

**Calculate:**  $[(a-b)/b] \times 100 = \% \text{ Difference}$

[ ( \_\_\_\_\_ minus \_\_\_\_\_ ) / \_\_\_\_\_ ] X 100 = \_\_\_\_\_ % Difference

Is the calculated percentage difference two percent or less?

YES  NO

***If Yes, proceed to Question 6. If No, proceed to Question 4.***

**8) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID (Cont.)**

4) Is the class in question Major Type A (Residential property)?

YES

NO

***If Yes, assessing unit does NOT meet uniformity criteria for State Aid purposes. Proceed to the Determination and Signature page. If No, proceed to Question 5.***

5) On which class of property is there disagreement? (Check one and go to 5a or 5b.)

Major Type B

Major Type C

Major Type D

a) If Major Type B or C, is the percentage difference calculated in question 3 equal to 10 percent or less?

YES

NO

***If Yes, go to Question 6. If No, assessing unit does NOT meet uniformity criteria for State aid purposes. Proceed to Determination and Signature page.***

b) If Major Type D, is the percentage difference calculated in question 3 equal to 20 percent or less?

YES

NO

***If Yes, go to Question 6. If No, assessing unit does NOT meet uniformity criteria for State aid purposes. Proceed to Determination and Signature page.***

6) Has the Taxable State Owned Land unit accepted the assessing unit's TSOL values?

YES

NO

NOT APPLICABLE

***If Yes or Not Applicable, assessing unit meets uniformity criteria for State Aid purposes. If No, the application will be held in abeyance pending conclusion of a certiorari proceeding. Proceed to Determination and Signature page.***

8) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID (Cont.)

DETERMINATION AND SIGNATURE PAGE

Based on responses to the preceding questions, I have determined that this assessing unit:  
(Check one)

	<b>Does meet the uniformity criteria for State Aid purposes.</b>		
	<b>Does NOT meet the uniformity criteria for State Aid purposes.</b>		
	<b>Will have its application held in abeyance pending conclusion of a certiorari proceeding.</b>		
<b>ORPS Regional Reviewer:</b>		<b>Date:</b>	

I am in agreement with staff's determination as indicated above.

<b>ORPS REGIONAL MANAGER SIGNATURE:</b>		<b>Date:</b>	
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## 9) APPENDIX A – VALUE VERIFICATION DOCUMENTATION

The following products are developed or generated during the course of a reassessment project. They are employed by the ORPS CRM to document the value verification process, wherein a determination is made regarding the use of local assessed values for ORPS' measurement of municipal full value (equalization program), and also to determine a locality's compliance with requirements for State Aid pursuant to RPTL Section 1573. The ORPS CRM should attempt to acquire these products. In cases where acquisition may be unduly cumbersome, the ORPS CRM should review these products and note in Section 3 of this document that access was permitted. Guidelines for when these products should be available are also provided (in bold).

1. General Description of Reassessment. **(At onset of Project)**
  - a) If this is an Annual Reassessment participant, a copy of the Annual Reassessment Plan (in the initial year only).
  - b) If this is not an Annual Reassessment participant, a copy of the Memorandum of Understanding (MOU). If the project is contractor assisted, in addition to the MOU, a Request for Proposal (RFP), the winning vendor's proposal or a contract. Include the following:
    - i) Time line (schedule of events).
    - ii) Assignment of resources (staffing for each activity).
2. a. Acquisition and Maintenance of Parcel Inventory Data. **(Annual: June => August; other: March => August)**
  - i) If not using RPS, a copy of a property record card for each Major Type.
  - ii) Edit report summaries showing missing inventory for subject and sales parcels.
  - iii) Copy of property inventory data mailer, if used.
  - iv) If annual, a list of parcels where reinspection has been conducted as per the reinspection cycle described in the Annual Reassessment Plan. An affidavit might suffice.
2. b. Acquisition and Maintenance of Market Valuation Data. **(Annual: July => December; other: May => December)**
  - i) Sales exclusion report – includes total number of sales for municipality, number of arms-length sales, number of sales excluded for each exclusion condition code.
  - ii) Sample Income & Expense questionnaire, if used.
  - iii) Sample of sales verification letter/mailer, if used.
2. c. Grouping of Inventory and Valuation Data. **(Annual: July => September; other: May => September)**
  - i) If annual, a description of any changes made to groupings since last year or a statement that grouping was accomplished as per the plan. If other than annual, a description of the groupings employed.
  - ii) Grouping map, if grouping is geographically based and map is available.

2. d. Analysis of Data – Diagnostics. **(Annual: August => January; other: optional)**
  - i) Detailed assessment to sales ratio studies, based on the prior year's assessments, for each grouping, showing at a minimum, the number of observations, the mean ratio, the weighted mean ratio, the PRD, COD, and confidence interval statistics.
  - ii) If modeling done, model estimate to assessment ratio studies, based on the prior year's assessments, for each grouping showing, at a minimum, the number of observations, the mean ratio, the weighted mean ratio, the PRD and COD.
  - iii) For vacant land and farms in annual reassessment communities, a copy of the previous year's land schedule, a list of current farm/land sales, and analysis reports detailing a comparison of unit prices derived from sales and those contained in the land schedule.
  - iv) For income producing properties in annual reassessment communities, a copy of the previous year's commercial valuation factor file, a list of current commercial sales, data from operating statements (if collected and if not confidential) and analysis reports detailing a comparison of unit prices and market/income factors derived from sales and income/expense data and those contained in the valuation factor file.
  
2. e. Applying Valuation Techniques – Prescriptives. **(Annual: September => January; other: June => October)**
  - i) Land valuation table.
  - ii) Valuation factor file (if applicable).
  - iii) Trend factors applied to each grouping (if applicable).
  - iv) Sample cost document for each Major Type (if and where applied).
  - v) Sample comparable sale document for each Major Type (if and where applied).
  - vi) If comparable sale approach employed, a list of adjustments used for time and property characteristics.
  - vii) If modeling is used, a list of the variables employed and their coefficients.
  - viii) If annual, a list of parcels where reappraisal has been conducted as per the Annual Reassessment Plan. An affidavit will suffice.
  
2. f. Validation of Results. **(January => April)**
  - i) If ORPS advisories were requested, a comparison of ORPS advisory values and new assessed values.
  - ii) Preliminary assessment to sales ratio studies, based on the new value estimates and employing sales occurring after the prescriptive step, for each grouping, showing at a minimum, the number of observations, the mean ratio, the weighted mean ratio, the PRD and COD.
  - iii) Any other analysis done to validate the preliminary assessments, such as results of spot checks in the field, comparisons to other similar properties (even if from other municipalities), comparisons to ORPS appraisals or trends, etc.
  - iv) Description of any substantial value changes that needed to be made to the value estimates from the prescriptive phase as a result of the validation step.





## 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, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Services' 2002 market value survey. "Weighted" CODs are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes.

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

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

where:

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

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

This general formula is usually applied in estimating the COD from non-stratified sales data, where the true representativeness of each sale is unknown. Where a sales ratio analysis was used directly in the survey (residential property only) the formula above describes the residential COD calculation accurately. Where a stratified sample was used and the representativeness of each sampled parcel is known, the formula can be modified by weighting each of the observed assessment ratios as follows:

## B.2

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

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

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

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

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

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

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

$$(2) \text{ COD}_w = \frac{100}{R_m} \left[ \frac{\sum_i \sum_j \frac{w_j}{\bar{w}} |R_{ij} - R_m|}{N} \right]$$

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

1. Calculate the assessment ratio ( $R_{ij}$ ) for each sample parcel by dividing the assessed value by the estimated market value.
2. Array the assessment ratios from lowest to highest within each assessing unit.

### B.3

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

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

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

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

## II. Computing the Price-Related Differential

The price-related differential (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**

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

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

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

where:

- N = the total number of sampled properties;
- i = the sampled parcel;
- j = the stratum;
- w<sub>j</sub> = the weight of every sampled parcel drawn from the jth stratum (see previous discussion of sample weighting in relation to COD);
- $\frac{w_j}{w}$  = the total number of parcels in a stratum divided by the total number sampled in that stratum (see previous discussions of sample weighting in relation to COD);
- R<sub>ij</sub> = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);

B.5

$ASV_{ij}$  = assessed value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum; and

$EMV_{ij}$  = estimated market value of the "i<sup>th</sup>" sampled property in the j<sup>th</sup> stratum.



C.1

## **APPENDIX C**

**2002 Market Value Survey:**

**Coefficient of Dispersion and  
Price Related Differential Report**

New York State Board Of Real Property Services  
2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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		County of Albany										
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****	
010100	Albany											
	C	1998	All Property	Review of Reassessment			95.18	95.18		2003	yes	
	C	1998	Residential	Review of Reassessment						2003	yes	
010300	Cohoes											
	C	2001	All Property	Review of Reassessment			96.44	90.00		2004	yes	
	C	2001	Residential	Review of Reassessment						2004	yes	
011800	Watervliet											
	C	2002	All Property	Sales/Appraisals	16.94	1.04	100.00	100.00				
	C	2002	Residential	Sales Only	18.08	1.06			104.36			
012000	Berne											
	A	2002	All Property	CAMA/Appraisals	14.86	0.97	94.86	94.86				
	A	2002	Residential	CAMA	15.49	1.02			90.77			
012200	Bethlehem											
	C	2002	All Property	Sales/Appraisals	9.91	1.00	84.76	100.00		2004		
	C	2002	Residential	Sales Only	9.35	1.02			82.92	2004		
012400	Coeymans											
	B	2000	All Property	Review of Reassessment			100.00	100.00				
	B	2000	Residential	Review of Reassessment								
012600	Colonie											
	C	2001	All Property	Review of Reassessment			90.15	100.00				
	C	2001	Residential	Review of Reassessment								
012800	Green Island											
	C	2002	All Property	CAMA/Appraisals	22.06	0.99	8.56	9.28				
	C	2002	Residential	CAMA	15.04	1.03			7.25			
013000	Guilderland											
	C	2002	All Property	Sales/Appraisals	7.29	1.01	89.37	100.00		2004		
	C	2002	Residential	Sales Only	6.65	1.01			89.31	2004		
013200	Knox											
	A	1997	All Property	Review of Reassessment			93.46	100.00				
	A	1997	Residential	Review of Reassessment								

\* Population Per Square Mile: A = 1-100 Persons; B = 101-400 Persons; C = 401 Or More Persons.

\*\* CAMA = Computer Assisted Mass Appraisal.

\*\*\* If available.

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**2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Albany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2002 State Assmnt. Ratio ***	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
013400	New Scotland											
	B	2002	All Property	CAMA/Appraisals	20.54	0.98	95.98	95.98				
	B	2002	Residential	CAMA	12.46	1.00				92.81		
013600	Rensselaerville											
	A	2002	All Property	CAMA/Appraisals	11.02	1.02	93.56	93.56				
	A	2002	Residential	CAMA	15.93	1.02				89.22		
013800	Westerlo											
	A	2002	All Property	CAMA/Appraisals	45.35	0.86	1.49	1.49				
	A	2002	Residential	CAMA	21.14	1.04				1.30		

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New York State Board Of Real Property Services  
2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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County of Allegany

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
022000	Alfred										
	B	2002	All Property	CAMA/Appraisals	13.06	1.00	100.00	100.00			
	B	2002	Residential	CAMA	14.50	1.00			95.36		
022200	Allen										
	A	2002	All Property	CAMA/Appraisals	16.23	0.88	100.00	100.00			
	A	2002	Residential	CAMA	15.24	1.02			87.04		
022400	Alma										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
022600	Almond										
	A	2002	All Property	CAMA/Appraisals	18.84	0.93	94.32	100.00		2004	
	A	2002	Residential	CAMA	17.64	0.98			97.47	2004	
022800	Amity										
	A	2002	All Property	Sales/Appraisals	26.84	0.81	86.23	95.00			
	A	2002	Residential	Sales/Appraisals	24.18	1.05			82.01		
023000	Andover										
	A	1997	All Property	1998 Survey Data	15.51	1.10	95.00	95.00		2003	
	A	1997	Residential	1998 Survey Data	11.13	1.02				2003	
023200	Angelica										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
023400	Belfast										
	A	2002	All Property	CAMA/Appraisals	17.33	1.01	100.00	100.00			
	A	2002	Residential	CAMA	17.45	1.02			99.89		
023600	Birdsall										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
023800	Bolivar										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**New York State Board Of Real Property Services**  
**2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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County of Allegany											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
024000	Burns										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
024200	Caneadea										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
024400	Centerville										
	A	1997	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1997	Residential	Review of Reassessment						2003	
024600	Clarksville										
	A	2002	All Property	CAMA/Appraisals	19.33	1.09	89.58	100.00			
	A	2002	Residential	CAMA	17.08	1.01			89.38		
024800	Cuba										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
025000	Friendship										
	A	2002	All Property	CAMA/Appraisals	27.89	1.00	100.00	100.00			
	A	2002	Residential	CAMA	19.24	1.01			97.79		
025200	Genesee										
	A	2002	All Property	CAMA/Appraisals	22.32	0.88	91.08	97.00		2004	
	A	2002	Residential	CAMA	16.96	1.03			90.15	2004	
025400	Granger										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
025600	Grove										
	A	2002	All Property	Sales/Appraisals	8.15	1.02	100.00	100.00			
	A	2002	Residential	Sales/Appraisals	7.94	1.01			99.59		
025800	Hume										
	A	1997	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1997	Residential	Review of Reassessment						2003	

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**New York State Board Of Real Property Services  
2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Allegany**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
026000	Independence										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
026200	New Hudson										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
026400	Rushford										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
026600	Scio										
	A	2002	All Property	Sales/Appraisals	25.21	0.93	92.85	100.00			
	A	2002	Residential	Sales/Appraisals	20.37	1.04			91.51		
026800	Ward										
	A	2002	All Property	CAMA/Appraisals	16.03	1.04	100.00	100.00			
	A	2002	Residential	CAMA	19.80	1.02			99.04		
027000	Wellsville										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
027200	West Almond										
	A	2002	All Property	CAMA/Appraisals	22.34	0.92	90.18	100.00		2004	
	A	2002	Residential	CAMA	17.72	0.99			87.01	2004	
027400	Willing										
	A	2002	All Property	CAMA/Appraisals	22.79	0.86	93.94	100.00		2004	
	A	2002	Residential	CAMA	14.76	1.00			85.58	2004	
027600	Wirt										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							

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**New York State Board Of Real Property Services**  
**2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Broome**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
030200	Binghamton										
	C	2002	All Property	Sales/Appraisals	25.83	1.13	109.13	100.00			
	C	2002	Residential	Sales Only	27.29	1.15			109.19		
032000	Barker										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
032200	Binghamton										
	B	2002	All Property	Sales/Appraisals	15.42	1.08	91.39	100.00			
	B	2002	Residential	Sales Only	12.42	1.06			90.60		
032400	Chenango										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
032600	Colesville										
	A	2002	All Property	CAMA/Appraisals	53.18	1.31	11.37	11.37			
	A	2002	Residential	CAMA	23.10	1.03			11.20		
032800	Conklin										
	B	2002	All Property	Sales/Appraisals	20.36	1.03	91.58	100.00			
	B	2002	Residential	Sales Only	20.45	1.07			86.72		
033000	Dickinson										
	C	2002	All Property	CAMA/Appraisals	20.39	1.03	100.00	100.00			
	C	2002	Residential	CAMA	18.07	1.03			102.00		
033200	Fenton										
	B	2002	All Property	Sales/Appraisals	14.62	1.05	87.28	100.00			
	B	2002	Residential	Sales Only	14.13	1.03			88.21		
033400	Kirkwood										
	B	2002	All Property	Sales/Appraisals	12.58	0.93	100.00	100.00			
	B	2002	Residential	Sales Only	11.09	1.02			93.76		
033600	Lisle										
	A	2002	All Property	CAMA/Appraisals	41.92	1.28	93.92	100.00			
	A	2002	Residential	CAMA	19.64	1.02			101.47		

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2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential**

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**County of Broome**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
033800	Maine										
	B	2002	All Property	Sales/Appraisals	12.31	1.04	87.12	100.00			
	B	2002	Residential	Sales Only	12.39	1.05			85.86		
034000	Nanticoke										
	A	2002	All Property	CAMA/Appraisals	41.92	1.28	93.92	100.00			
	A	2002	Residential	CAMA	19.64	1.02			101.47		
034200	Sanford										
	A	2002	All Property	Sales/Appraisals	19.39	1.03	100.00	100.00			
	A	2002	Residential	Sales Only	12.86	1.04			98.19		
034400	Triangle										
	A	2002	All Property	CAMA/Appraisals	16.66	1.03	94.56	100.00			
	A	2002	Residential	CAMA	21.38	1.01			96.22		
034600	Union										
	C	2002	All Property	Sales/Appraisals	20.05	0.93	6.40	7.10			
	C	2002	Residential	Sales Only	19.01	1.07			5.46		
034800	Vestal										
	C	2002	All Property	Sales/Appraisals	19.51	0.94	5.91	6.40			
	C	2002	Residential	Sales Only	15.31	1.06			5.13		
035000	Windsor										
	A	2002	All Property	Sales/Appraisals	21.84	1.09	100.00	100.00			
	A	2002	Residential	Sales Only	11.11	1.03			99.39		

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New York State Board Of Real Property Services  
2002 Market Value Survey: Coefficient of Dispersion and Price Related Differential

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County of Cattaraugus

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
041200	Olean										
	C	2002	All Property	Sales/Appraisals	20.45	0.96	9.75	9.75			
	C	2002	Residential	Sales Only	19.25	1.05			8.69		
041600	Salamanca										
	C	2002	All Property	Sales/Appraisals	24.27	0.99	25.72	25.72			
	C	2002	Residential	Sales/Appraisals	24.18	1.03			25.40		
042000	Allegany										
	B	2002	All Property	CAMA/Appraisals	23.88	0.97	43.32	43.32		2004	
	B	2002	Residential	CAMA	20.18	1.04			44.89	2004	
042200	Ashford										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2001	Residential	Review of Reassessment						2004	yes
042400	Carrollton										
	A	1998	All Property	Review of Reassessment			70.01	93.97		2004	
	A	1998	Residential	Review of Reassessment						2004	
042600	Cold Spring										
	A	2000	All Property	Review of Reassessment			96.92	96.92			
	A	2000	Residential	Review of Reassessment							
042800	Conewango										
	A	2002	All Property	CAMA/Appraisals	16.09	0.99	87.40	97.31			
	A	2002	Residential	CAMA	16.97	1.02			85.12		
043000	Dayton										
	A	1996	All Property	Review of Reassessment			97.30	97.30		2003	
	A	1996	Residential	Review of Reassessment						2003	
043200	East Otto										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
043600	Ellicottville										
	A	2000	All Property	Review of Reassessment			97.13	97.13			
	A	2000	Residential	Review of Reassessment							

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
043800	Farmersville										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
044000	Franklinville										
	A	1997	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1997	Residential	Review of Reassessment						2003	
044200	Freedom										
	A	2002	All Property	Sales/Appraisals	37.19	1.24	7.42	7.42			
	A	2002	Residential	Sales/Appraisals	21.87	1.09			7.20		
044400	Great Valley										
	A	2002	All Property	Sales/Appraisals	42.51	1.30	2.92	3.28			
	A	2002	Residential	Sales/Appraisals	26.67	1.07			2.95		
044600	Hinsdale										
	A	2002	All Property	CAMA/Appraisals	17.89	0.94	100.00	100.00			
	A	2002	Residential	CAMA	16.71	1.02			94.16		
044800	Humphrey										
	A	2002	All Property	CAMA/Appraisals	18.42	0.94	87.90	100.00			
	A	2002	Residential	CAMA	19.63	1.02			93.69		
045000	Ischua										
	A	2002	All Property	Sales/Appraisals	42.91	1.16	13.23	17.13			
	A	2002	Residential	Sales/Appraisals	31.52	1.07			14.16		
045200	Leon										
	A	2002	All Property	CAMA/Appraisals	22.49	0.92	86.45	96.43			
	A	2002	Residential	CAMA	19.99	1.03			84.40		
045400	Little Valley										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
045600	Lyndon										
	A	1999	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1999	Residential	Review of Reassessment						2003	

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		County of Cattaraugus						2002	2002	Year of	Approved
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Annual Reassessment Plan *****
045800	Machias										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2001	Residential	Review of Reassessment						2004	yes
046000	Mansfield										
	A	2002	All Property	CAMA/Appraisals	26.40	1.04	87.35	96.83			
	A	2002	Residential	CAMA	18.00	0.97			89.29		
046200	Napoli										
	A	2000	All Property	Review of Reassessment			89.85	96.56			
	A	2000	Residential	Review of Reassessment							
046400	New Albion										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
046600	Olean										
	A	1996	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1996	Residential	Review of Reassessment						2003	
046800	Otto										
	A	1997	All Property	1998 Survey Data	25.01	0.80	73.89	73.89		2003	
	A	1997	Residential	1998 Survey Data	13.47	1.02				2003	
047000	Perrysburg										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
047200	Persia										
	B	2000	All Property	Review of Reassessment			100.00	100.00			
	B	2000	Residential	Review of Reassessment							
047400	Portville										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
047600	Randolph										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Cattaraugus**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
047800	Red House										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
048000	Salamanca										
	A	1997	All Property	1998 Survey Data	28.47	0.91	37.26	37.26		2003	
	A	1997	Residential	1998 Survey Data	24.34	1.03				2003	
048200	South Valley										
	A	2002	All Property	CAMA/Appraisals	26.66	1.13	72.92	97.03			
	A	2002	Residential	CAMA	16.56	0.99			89.15		
048400	Yorkshire										
	B	2002	All Property	Sales/Appraisals	27.48	1.00	27.21	30.33			
	B	2002	Residential	Sales/Appraisals	27.13	1.12			25.98		

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**County of Cayuga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
050100	Auburn										
	C	2002	All Property	Review of Reassessment			100.00	100.00			
	C	2002	Residential	Review of Reassessment					100.00		
052000	Aurelius										
	A	2002	All Property	Sales/Appraisals	12.18	0.99	100.00	100.00			
	A	2002	Residential	Sales Only	2.31	1.00			95.96		
052200	Brutus										
	B	2001	All Property	Review of Reassessment			100.00	100.00			
	B	2001	Residential	Review of Reassessment							
052400	Cato										
	A	2002	All Property	Sales/Appraisals	16.68	1.03	100.00	100.00			
	A	2002	Residential	Sales Only	14.30	1.06			98.44		
052600	Conquest										
	A	1997	All Property	1998 Survey Data	27.35	0.96	9.00	9.00		2003	
	A	1997	Residential	1998 Survey Data	25.61	1.11				2003	
052800	Fleming										
	B	2002	All Property	CAMA/Appraisals	18.71	0.97	70.00	70.00			
	B	2002	Residential	CAMA	15.72	1.01			66.21		
053000	Genoa										
	A	1996	All Property	Review of Reassessment			93.43	100.00		2003	
	A	1996	Residential	Review of Reassessment						2003	
053200	Ira										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2000	Residential	Review of Reassessment						2003	yes
053400	Ledyard										
	A	1999	All Property	Review of Reassessment			93.65	100.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
053600	Locke										
	A	2002	All Property	Sales/Appraisals	11.46	0.95	93.13	100.00			
	A	2002	Residential	Sales Only	5.90	1.01			93.41		

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County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
053800	Mentz										
	B	2002	All Property	No Data Available			100.00	100.00		2005	
	B	2002	Residential	No Data Available					97.96	2005	
054000	Montezuma										
	A	2002	All Property	Sales/Appraisals	59.44	1.18	7.72	9.00		2004	
	A	2002	Residential	Sales/Appraisals	34.17	1.14			6.60	2004	
054200	Moravia										
	B	2002	All Property	Sales/Appraisals	12.16	0.99	88.30	97.00			
	B	2002	Residential	Sales Only	9.83	1.02			85.14		
054400	Niles										
	A	2002	All Property	Sales/Appraisals	10.87	1.06	83.34	90.00			
	A	2002	Residential	Sales Only	9.68	1.04			79.23		
054600	Owasco										
	B	2002	All Property	CAMA/Appraisals	25.14	1.08	80.72	88.00		2004	
	B	2002	Residential	CAMA	17.86	1.05			80.54	2004	
054800	Scipio										
	A	1999	All Property	Review of Reassessment			93.65	100.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
055000	Sempronius										
	A	2002	All Property	Sales/Appraisals	38.35	0.98	53.81	51.00			
	A	2002	Residential	Sales/Appraisals	28.22	1.10			55.38		
055200	Sennett										
	B	2002	All Property	Sales/Appraisals	13.26	1.04	92.87	100.00		2004	
	B	2002	Residential	Sales Only	13.63	1.04			93.24	2004	
055400	Springport										
	B	2002	All Property	CAMA/Appraisals	24.88	0.93	74.20	85.00		2005	
	B	2002	Residential	CAMA	24.54	1.00			71.12	2005	
055600	Sterling										
	A	2002	All Property	Sales/Appraisals	15.97	0.95	94.74	100.00		2004	
	A	2002	Residential	Sales Only	9.96	1.01			95.08	2004	

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County of Cayuga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
055800	Summerhill										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
056000	Throop										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
056200	Venice										
	A	1999	All Property	Review of Reassessment			92.59	100.00			
	A	1999	Residential	Review of Reassessment							
056400	Victory										
	A	1997	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	1997	Residential	Review of Reassessment						2003	yes

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**County of Chautauqua**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
060300	Dunkirk										
	C	2002	All Property	Sales/Appraisals	22.81	1.09	97.95	97.95			
	C	2002	Residential	Sales Only	22.45	1.09			102.30		
060800	Jamestown										
	C	2002	All Property	Sales/Appraisals	21.68	1.01	31.67	31.67			
	C	2002	Residential	Sales Only	21.33	1.06			28.98		
062000	Arkwright										
	A	2002	All Property	Sales/Appraisals	25.20	0.62	77.87	77.87			
	A	2002	Residential	Sales/Appraisals	26.36	1.07			72.36		
062200	Busti										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
062400	Carroll										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
062600	Charlotte										
	A	2002	All Property	Sales/Appraisals	14.90	1.05	100.00	100.00			
	A	2002	Residential	Sales/Appraisals	13.19	1.01			95.09		
062800	Chautauqua										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
063000	Cherry Creek										
	A	2002	All Property	Sales/Appraisals	14.40	1.01	100.00	100.00			
	A	2002	Residential	Sales/Appraisals	11.25	1.00			94.75		
063200	Clymer										
	A	1998	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	1998	Residential	Review of Reassessment						2003	yes
063400	Dunkirk										
	B	2002	All Property	CAMA/Appraisals	9.06	1.00	85.03	96.96			
	B	2002	Residential	CAMA	15.81	1.00			76.72		

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**County of Chautauqua**

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063600	Ellery										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
063800	Ellicott										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
064000	Ellington										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
064200	French Creek										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2000	Residential	Review of Reassessment						2004	
064400	Gerry										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
064600	Hanover										
	B	2002	All Property	CAMA/Appraisals	10.47	1.00	97.20	97.20			
	B	2002	Residential	CAMA	13.93	1.01			94.40		
064800	Harmony										
	A	2002	All Property	CAMA/Appraisals	18.84	0.94	86.48	96.87			
	A	2002	Residential	CAMA	17.36	1.01			88.44		
065000	Kiantone										
	A	2002	All Property	CAMA/Appraisals	18.84	0.94	86.48	96.87			
	A	2002	Residential	CAMA	17.36	1.01			88.44		
065200	Mina										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2000	Residential	Review of Reassessment						2004	
065400	North Harmony										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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065600	Poland										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
065800	Pomfret										
	B	2002	All Property	Sales/Appraisals	17.11	1.04	26.52	29.00			
	B	2002	Residential	Sales Only	18.10	1.06			25.40		
066000	Portland										
	B	2002	All Property	CAMA/Appraisals	23.59	0.95	80.64	80.64			
	B	2002	Residential	CAMA	16.38	1.03			79.54		
066200	Ripley										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
066400	Sheridan										
	A	2002	All Property	CAMA/Appraisals	15.67	0.96	84.81	84.81			
	A	2002	Residential	CAMA	17.49	1.02			84.84		
066600	Sherman										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2000	Residential	Review of Reassessment						2004	
066800	Stockton										
	A	1997	All Property	1998 Survey Data	23.65	0.84	81.00	81.00		2003	
	A	1997	Residential	1998 Survey Data	16.42	1.01				2003	
067000	Villanova										
	A	2002	All Property	CAMA/Appraisals	12.32	0.99	100.00	100.00			
	A	2002	Residential	CAMA	16.89	1.04			103.54		
067200	Westfield										
	B	1997	All Property	1998 Survey Data	20.02	1.00	76.00	76.00		2003	
	B	1997	Residential	1998 Survey Data	23.76	1.05				2003	

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**County of Chemung**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
070400	Elmira										
	C	2002	All Property	Sales/Appraisals	12.32	1.00	100.00	100.00			
	C	2002	Residential	Sales Only	13.27	1.03			97.99		
072000	Ashland										
	B	2002	All Property	1998 Survey Data	94.75	1.72	2.50	2.90			
	B	1997	Residential	1998 Survey Data	22.75	1.05					
072200	Baldwin										
	A	2002	All Property	CAMA/Appraisals	66.16	1.50	3.30	3.30			
	A	2002	Residential	CAMA	21.88	1.04			3.70		
072400	Big Flats										
	B	2000	All Property	Review of Reassessment			95.00	95.00			
	B	2000	Residential	Review of Reassessment							
072600	Catlin										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
072800	Chemung										
	A	2002	All Property	CAMA/Appraisals	22.88	1.00	82.21	82.21			
	A	2002	Residential	CAMA	24.45	1.05			83.00		
073000	Elmira										
	B	2002	All Property	CAMA/Appraisals	13.26	1.03	92.50	92.50			
	B	2002	Residential	CAMA	12.28	0.99			90.56		
073200	Erin										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
073400	Horseheads										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
073600	Southport										
	B	2000	All Property	Review of Reassessment			96.00	96.00			
	B	2000	Residential	Review of Reassessment							

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**County of Chemung**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
073800	Van Etten										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
074000	Veteran										
	A	2002	All Property	Sales/Appraisals	8.97	1.02	100.00	100.00			
	A	2002	Residential	Sales Only	9.89	1.04			96.34		

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**County of Chenango**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
081100	Norwich										
	C	2002	All Property	Sales/Appraisals	17.27	1.02	83.68	90.00			
	C	2002	Residential	Sales Only	18.43	1.03			82.11		
082000	Afton										
	A	2002	All Property	CAMA/Appraisals	19.37	1.10	100.00	100.00			
	A	2002	Residential	CAMA	26.92	1.10			103.03		
082200	Bainbridge										
	A	2002	All Property	Sales/Appraisals	11.88	1.10	93.64	100.00			
	A	2002	Residential	Sales Only	15.22	1.06			95.53		
082400	Columbus										
	A	2002	All Property	Sales/Appraisals	15.99	0.97	75.00	75.00			
	A	2002	Residential	Sales/Appraisals	15.41	1.02			73.01		
082600	Coventry										
	A	2002	All Property	1998 Survey Data	18.24	0.96	80.00	80.00			
	A	1997	Residential	1998 Survey Data	13.04	1.02					
082800	German										
	A	2002	All Property	Sales/Appraisals	17.74	1.08	64.50	70.00			
	A	2002	Residential	Sales/Appraisals	17.64	1.05			67.31		
083000	Greene										
	A	2002	All Property	Sales/Appraisals	12.55	1.04	75.00	75.00			
	A	2002	Residential	Sales Only	15.51	1.07			68.97		
083200	Guilford										
	A	2002	All Property	CAMA/Appraisals	41.20	0.99	85.82	92.46			
	A	2002	Residential	CAMA	24.29	1.04			90.48		
083400	Lincklaen										
	A	2002	All Property	Sales/Appraisals	15.76	0.94	90.00	90.00			
	A	2002	Residential	Sales/Appraisals	12.53	0.98			88.41		
083600	Mc Donough										
	A	2002	All Property	Sales/Appraisals	25.86	1.05	64.02	70.00		2004	
	A	2002	Residential	Sales/Appraisals	21.66	1.04			62.69	2004	

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**County of Chenango**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
083800	New Berlin										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
084000	North Norwich										
	A	2002	All Property	Sales/Appraisals	7.96	1.02	87.79	100.00			
	A	2002	Residential	Sales Only	9.05	1.04			85.95		
084200	Norwich										
	A	2002	All Property	Sales/Appraisals	16.01	0.92	64.00	64.00			
	A	2002	Residential	Sales Only	16.54	1.03			54.53		
084400	Otselic										
	A	2002	All Property	Sales/Appraisals	29.12	0.96	65.05	70.00			
	A	2002	Residential	Sales/Appraisals	18.79	1.01			63.31		
084600	Oxford										
	A	2002	All Property	Sales/Appraisals	23.78	0.94	92.31	100.00			
	A	2002	Residential	Sales Only	18.05	1.06			93.12		
084800	Pharsalia										
	A	2002	All Property	Sales/Appraisals	18.28	1.09	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	15.66	1.01			78.67		
085000	Pitcher										
	A	2002	All Property	Sales/Appraisals	30.50	1.01	60.00	60.00			
	A	2002	Residential	Sales/Appraisals	30.98	1.00			49.71		
085200	Plymouth										
	A	1998	All Property	Review of Reassessment			89.74	95.00			
	A	1998	Residential	Review of Reassessment							
085400	Preston										
	A	2002	All Property	Sales/Appraisals	20.29	0.94	65.49	78.00			
	A	2002	Residential	Sales/Appraisals	18.82	0.97			63.62		
085600	Sherburne										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		

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**County of Chenango**

<b>Municipal Code</b>	<b>Municipal Name/ Size Category *</b>	<b>Roll Year Evaluated For COD/PRD</b>	<b>Property Type</b>	<b>Data/Estimation Type **</b>	<b>COD</b>	<b>PRD</b>	<b>2002 State Eq. Rate</b>	<b>2002 Locally Stated Assmnt. Ratio ***</b>	<b>2002 Res. Class Ratio ***</b>	<b>Year of Subsequent Reassessment Activity ****</b>	<b>Approved Annual Reassessment Plan *****</b>
085800	Smithville										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
086000	Smyrna										
	A	2002	All Property	1998 Survey Data	17.71	1.04	54.70	60.00			
	A	1997	Residential	1998 Survey Data	13.93	1.02					

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**County of Clinton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
091300	Plattsburgh										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
092000	Altona										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
092200	Ausable										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
092400	Beekmantown										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
092600	Black Brook										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
092800	Champlain										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
093000	Chazy										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
093200	Clinton										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
093400	Dannemora										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
093600	Ellenburg										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
093800	Mooers										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
094000	Peru										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
094200	Plattsburgh										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
094400	Saranac										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
094600	Schuyler Falls										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
100600	Hudson										
	C	2002	All Property	Review of Reassessment			93.07	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					95.00	2003	yes
102000	Ancram										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
102200	Austerlitz										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
102400	Canaan										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
102600	Chatham										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
102800	Claverack										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					95.00	2003	yes
103000	Clermont										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
103200	Copake										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
103400	Gallatin										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
103600	Germantown										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Columbia**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
103800	Ghent										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
104000	Greenport										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
104200	Hillsdale										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
104400	Kinderhook										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
104600	Livingston										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
104800	New Lebanon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					95.00	2003	yes
105000	Stockport										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
105200	Stuyvesant										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
105400	Taghkanic										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Cortland**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
110200	Cortland										
	C	2002	All Property	CAMA/Appraisals	9.35	1.02	100.00	100.00			
	C	2002	Residential	CAMA	9.72	1.01			104.33		
112000	Cincinnatus										
	A	2002	All Property	CAMA/Appraisals	11.08	1.01	94.31	100.00			
	A	2002	Residential	CAMA	15.10	1.02			93.10		
112200	Cortlandville										
	B	2002	All Property	Sales/Appraisals	10.76	1.01	100.00	100.00			
	B	2002	Residential	Sales Only	10.74	1.04			93.51		
112400	Cuyler										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
112600	Freetown										
	A	2002	All Property	Sales/Appraisals	11.88	1.01	100.00	100.00			
	A	2002	Residential	Sales Only	6.53	1.01			97.15		
112800	Harford										
	A	2002	All Property	Sales/Appraisals	11.88	1.01	100.00	100.00			
	A	2002	Residential	Sales Only	6.53	1.01			97.15		
113000	Homer										
	B	2002	All Property	Sales/Appraisals	11.88	1.01	100.00	100.00			
	B	2002	Residential	Sales Only	6.53	1.01			97.15		
113200	Lapeer										
	A	2002	All Property	Sales/Appraisals	6.66	1.02	94.48	100.00			
	A	2002	Residential	Sales Only	6.40	1.02			93.54		
113400	Marathon										
	A	2002	All Property	Sales/Appraisals	6.66	1.02	94.48	100.00			
	A	2002	Residential	Sales Only	6.40	1.02			93.54		
113600	Preble										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Cortland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
113800	Scott										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
114000	Solon										
	A	1997	All Property	1998 Survey Data	14.27	0.83	89.10	89.10		2003	
	A	1997	Residential	1998 Survey Data	12.44	0.98				2003	
114200	Taylor										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
114400	Truxton										
	A	2002	All Property	CAMA/Appraisals	15.73	1.02	100.00	100.00			
	A	2002	Residential	CAMA	20.15	1.06			108.21		
114600	Virgil										
	A	2002	All Property	Sales/Appraisals	5.82	0.98	91.33	100.00			
	A	2002	Residential	Sales Only	8.60	1.01			89.49		
114800	Willet										
	A	2002	All Property	CAMA/Appraisals	21.76	1.04	88.12	95.00			
	A	2002	Residential	CAMA	25.97	1.05			81.87		

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\*\*\* If available.

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**County of Delaware**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
122000	Andes										
	A	2002	All Property	CAMA/Appraisals	18.93	0.79	36.91	42.00			
	A	2002	Residential	CAMA	21.46	1.02			34.65		
122200	Bovina										
	A	2002	All Property	Sales/Appraisals	16.56	0.98	45.18	50.00			
	A	2002	Residential	Sales/Appraisals	16.39	1.02			42.96		
122400	Colchester										
	A	2002	All Property	1998 Survey Data	34.83	0.98	5.65	5.15			
	A	1997	Residential	1998 Survey Data	36.98	1.20					
122600	Davenport										
	A	1997	All Property	1998 Survey Data	30.38	1.09	4.20	4.20		2003	
	A	1997	Residential	1998 Survey Data	31.52	1.19				2003	
122800	Delhi										
	A	2002	All Property	1998 Survey Data	23.39	1.16	89.73	100.00			
	A	1997	Residential	1998 Survey Data	14.94	1.04					
123000	Deposit										
	A	2002	All Property	Sales/Appraisals	25.10	0.81	7.12	10.00			
	A	2002	Residential	Sales/Appraisals	26.18	1.06			5.90		
123200	Franklin										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
123400	Hamden										
	A	2002	All Property	Sales/Appraisals	32.16	1.15	30.03	33.00			
	A	2002	Residential	Sales/Appraisals	15.11	1.01			29.73		
123600	Hancock										
	A	2002	All Property	1998 Survey Data	30.46	1.00	24.49	33.00			
	A	1997	Residential	1998 Survey Data	23.49	1.09					
123800	Harpersfield										
	A	2002	All Property	Sales/Appraisals	15.82	1.04	42.09	55.00			
	A	2002	Residential	Sales Only	14.33	1.04			44.60		

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County of Delaware											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
124000	Kortright										
	A	2001	All Property	Review of Reassessment			94.41	100.00			
	A	2001	Residential	Review of Reassessment							
124200	Masonville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
124400	Meredith										
	A	2002	All Property	Sales/Appraisals	38.25	1.19	48.47	60.00			
	A	2002	Residential	Sales/Appraisals	30.71	1.14			48.58		
124600	Middletown										
	A	2002	All Property	Sales/Appraisals	21.39	1.04	88.24	100.00			
	A	2002	Residential	Sales Only	22.71	1.11			83.61		
124800	Roxbury										
	A	2002	All Property	1998 Survey Data	23.61	0.93	52.48	58.00			
	A	1997	Residential	1998 Survey Data	24.69	1.04					
125000	Sidney										
	B	1997	All Property	1998 Survey Data	29.11	0.96	29.13	33.00		2004	
	B	1997	Residential	1998 Survey Data	22.52	1.08				2004	
125200	Stamford										
	A	2002	All Property	1998 Survey Data	30.26	0.94	38.91	50.00			
	A	1997	Residential	1998 Survey Data	34.96	1.11					
125400	Tompkins										
	A	2002	All Property	CAMA/Appraisals	44.70	0.66	5.33	6.00			
	A	2002	Residential	CAMA	25.62	1.03			4.01		
125600	Walton										
	A	2002	All Property	Sales/Appraisals	26.91	0.96	41.73	50.00			
	A	2002	Residential	Sales Only	20.81	1.06			41.01		

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**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2002 State Ratio ***	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
130200	Beacon											
	C	2002	All Property	Sales/Appraisals	16.63	1.02	47.84	60.00				
	C	2002	Residential	Sales Only	15.97	1.04				47.52		
131300	Poughkeepsie											
	C	2002	All Property	Sales/Appraisals	19.62	1.00	19.39	24.00				
	C	2002	Residential	Sales Only	17.44	1.03				17.89		
132000	Amenia											
	A	2002	All Property	CAMA/Appraisals	10.77	1.06	84.37	100.00				
	A	2002	Residential	CAMA	10.94	1.02				88.46		
132200	Beekman											
	B	2002	All Property	Sales/Appraisals	11.36	1.04	69.65	78.00				
	B	2002	Residential	Sales Only	7.47	1.01				69.16		
132400	Clinton											
	B	2002	All Property	Review of Reassessment			100.00	100.00				
	B	2002	Residential	Review of Reassessment						100.00		
132600	Dover											
	B	2002	All Property	CAMA/Appraisals	10.17	1.00	70.00	70.00				
	B	2002	Residential	CAMA	9.37	1.00				64.52		
132800	East Fishkill											
	C	2002	All Property	Sales/Appraisals	9.02	1.00	14.54	16.00				
	C	2002	Residential	Sales Only	8.70	1.01				14.41		
133000	Fishkill											
	C	2002	All Property	Sales/Appraisals	10.22	0.99	65.99	72.00				
	C	2002	Residential	Sales Only	8.70	1.00				64.65		
133200	Hyde Park											
	C	2002	All Property	Sales/Appraisals	13.45	1.01	72.69	100.00				
	C	2002	Residential	Sales Only	13.08	1.02				71.48		
133400	La Grange											
	B	2002	All Property	Sales/Appraisals	11.01	1.00	78.27	97.00				
	B	2002	Residential	Sales Only	9.51	1.00				76.73		

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County of Dutchess											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
133600	Milan										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
133800	Northeast										
	A	2002	All Property	CAMA/Appraisals	22.77	1.17	49.00	49.00		2004	
	A	2002	Residential	CAMA	12.62	1.01			52.25	2004	
134000	Pawling										
	B	2002	All Property	Sales/Appraisals	14.97	1.00	51.65	60.00			
	B	2002	Residential	Sales Only	10.65	1.02			51.51		
134200	Pine Plains										
	A	2002	All Property	CAMA/Appraisals	17.62	0.95	61.98	75.00			
	A	2002	Residential	CAMA	10.76	1.02			62.77		
134400	Pleasant Valley										
	B	2002	All Property	Sales/Appraisals	12.47	1.01	72.68	82.00			
	B	2002	Residential	Sales Only	11.45	1.02			71.32		
134600	Poughkeepsie										
	C	2002	All Property	Sales/Appraisals	13.78	0.95	70.03	77.00			
	C	2002	Residential	Sales Only	11.85	1.02			62.82		
134800	Red Hook										
	B	2002	All Property	Sales/Appraisals	11.77	1.03	79.71	100.00			
	B	2002	Residential	Sales Only	11.81	1.03			79.99		
135000	Rhinebeck										
	B	2002	All Property	Sales/Appraisals	11.34	1.03	75.00	75.00			
	B	2002	Residential	Sales Only	11.39	1.04			76.00		
135200	Stanford										
	A	1997	All Property	1998 Survey Data	28.00	1.06	85.61	100.00		2001	
	A	2002	Residential	CAMA	21.71	1.07			77.24		
135400	Union Vale										
	B	2002	All Property	Sales/Appraisals	25.38	1.01	47.96	65.00			
	B	2002	Residential	Sales Only	12.99	1.00			47.91		

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**County of Dutchess**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2002 State Assmnt. Ratio ***	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
135600	Wappinger											
	C	2002	All Property	Sales/Appraisals	12.82	0.98	53.99	57.00				
	C	2002	Residential	Sales Only	11.44	1.02				53.56		
135800	Washington											
	A	2002	All Property	CAMA/Appraisals	22.39	0.97	12.01	14.00				
	A	2002	Residential	CAMA	15.62	1.02				11.57		

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**County of Erie**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
140200	Buffalo										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
140900	Lackawanna										
	C	2002	All Property	Sales/Appraisals	15.55	1.02	90.00	90.00			
	C	2002	Residential	Sales Only	13.38	1.02			91.15		
141600	Tonawanda										
	C	2002	All Property	CAMA/Appraisals	8.31	0.99	88.00	88.00			
	C	2002	Residential	CAMA	7.43	1.00			89.97		
142000	Alden										
	B	2002	All Property	CAMA/Appraisals	11.42	0.99	68.36	68.36			
	B	2002	Residential	CAMA	8.89	1.00			65.29		
142200	Amherst										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
142400	Aurora										
	B	2002	All Property	Sales/Appraisals	13.67	1.01	56.25	56.25			
	B	2002	Residential	Sales Only	13.42	1.02			53.17		
142600	Boston										
	B	2002	All Property	Sales/Appraisals	23.21	1.01	67.76	72.62			
	B	2002	Residential	Sales Only	18.11	1.07			69.16		
142800	Brant										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
143000	Cheektowaga										
	C	2002	All Property	Review of Reassessment			65.00	65.00		2003	yes
	C	2002	Residential	Review of Reassessment					65.00	2003	yes
143200	Clarence										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Erie**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
143400	Colden										
	A	2002	All Property	CAMA/Appraisals	18.20	0.99	57.51	68.50			
	A	2002	Residential	CAMA	13.28	1.01			58.63		
143600	Collins										
	B	2002	All Property	CAMA/Appraisals	23.38	0.96	78.82	88.00			
	B	2002	Residential	CAMA	22.33	1.06			78.48		
143800	Concord										
	B	2002	All Property	Sales/Appraisals	16.65	1.02	61.25	61.25			
	B	2002	Residential	Sales Only	15.82	1.04			58.09		
144000	Eden										
	B	2002	All Property	Sales/Appraisals	12.85	0.99	85.86	100.00			
	B	2002	Residential	Sales Only	10.27	1.02			87.33		
144200	Elma										
	B	2002	All Property	CAMA/Appraisals	13.72	1.00	6.00	6.00		2003	yes
	B	2002	Residential	CAMA	15.71	1.00			5.71	2003	yes
144400	Evans										
	C	2002	All Property	CAMA/Appraisals	12.59	1.00	80.79	80.79			
	C	2002	Residential	CAMA	15.57	1.01			81.21		
144600	Grand Island										
	C	2002	All Property	Sales/Appraisals	4.33	1.00	62.00	62.00			
	C	2002	Residential	Sales Only	4.03	1.01			61.07		
144800	Hamburg										
	C	2002	All Property	Sales/Appraisals	8.98	0.99	77.60	82.76			
	C	2002	Residential	Sales Only	9.04	1.02			75.99		
145000	Holland										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
145200	Lancaster										
	C	2002	All Property	CAMA/Appraisals	7.56	1.02	85.00	85.00			
	C	2002	Residential	CAMA	7.59	1.01			85.45		

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County of Erie

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
145400	Marilla										
	B	2002	All Property	Sales/Appraisals	15.53	0.98	60.00	60.00			
	B	2002	Residential	Sales Only	12.55	1.02			58.81		
145600	Newstead										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
145800	North Collins										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
146000	Orchard Park										
	C	2002	All Property	Sales/Appraisals	11.01	1.00	71.34	76.00			
	C	2002	Residential	Sales Only	10.94	1.01			70.18		
146200	Sardinia										
	A	2002	All Property	1998 Survey Data	17.85	0.94	73.55	79.91			
	A	1997	Residential	1998 Survey Data	14.63	1.02					
146400	Tonawanda										
	C	2002	All Property	CAMA/Appraisals	6.61	1.01	63.86	70.42			
	C	2002	Residential	CAMA	5.89	1.00			63.27		
146600	Wales										
	A	2002	All Property	CAMA/Appraisals	14.13	0.97	57.19	60.29			
	A	2002	Residential	CAMA	11.54	1.01			57.62		
146800	West Seneca										
	C	2002	All Property	Sales/Appraisals	11.36	0.99	58.50	68.00			
	C	2002	Residential	Sales Only	10.62	1.01			57.04		

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**County of Essex**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
152000	Chesterfield										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
152200	Crown Point										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
152400	Elizabethtown										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
152600	Essex										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
152800	Jay										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
153000	Keene										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
153200	Lewis										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
153400	Minerva										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
153600	Moriah										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
153800	Newcomb										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Essex**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
154000	North Elba										
	A	2002	All Property	Review of Reassessment			92.49	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					90.00	2003	yes
154200	North Hudson										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
154400	St. Armand										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
154600	Schroon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
154800	Ticonderoga										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
155000	Westport										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
155200	Willsboro										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
155400	Wilmington										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
162000	Altamont										
	A	1996	All Property	Review of Reassessment			89.02	100.00		2003	
	A	1996	Residential	Review of Reassessment						2003	
162200	Bangor										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
162400	Bellmont										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
162600	Bombay										
	A	2002	All Property	Sales/Appraisals	33.84	0.95	5.00	5.00			
	A	2002	Residential	Sales/Appraisals	25.39	1.11			4.56		
162800	Brandon										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
163000	Brighton										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
163200	Burke										
	A	2002	All Property	Sales/Appraisals	32.11	1.02	4.35	5.00		2004	
	A	2002	Residential	Sales/Appraisals	24.25	1.08			4.25	2004	
163400	Chateaugay										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2003	
	A	2000	Residential	Review of Reassessment						2003	
163600	Constable										
	A	2002	All Property	Sales/Appraisals	23.15	1.06	16.72	16.72			
	A	2002	Residential	Sales/Appraisals	17.92	1.04			17.29		
163800	Dickinson										
	A	2002	All Property	CAMA/Appraisals	20.04	1.18	86.79	100.00		2004	
	A	2002	Residential	CAMA	28.90	1.09			85.13	2004	

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County of Franklin

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
164000	Duane										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
164200	Fort Covington										
	A	2002	All Property	CAMA/Appraisals	29.09	1.15	13.00	13.00			
	A	2002	Residential	CAMA	32.82	1.12			12.64		
164400	Franklin										
	A	1998	All Property	Review of Reassessment			94.61	100.00		2003	
	A	1998	Residential	Review of Reassessment						2003	
164600	Harriestown										
	A	2001	All Property	Review of Reassessment			93.69	100.00			
	A	2001	Residential	Review of Reassessment							
164800	Malone										
	B	2002	All Property	Sales/Appraisals	14.83	1.06	93.00	93.00			
	B	2002	Residential	Sales Only	15.58	1.07			93.93		
165000	Moira										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2005	
	A	2000	Residential	Review of Reassessment						2005	
165200	Santa Clara										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
165400	Waverly										
	A	2002	All Property	CAMA/Appraisals	19.46	1.06	100.00	100.00			
	A	2002	Residential	CAMA	26.01	1.04			99.03		
165600	Westville										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2003	
	A	2000	Residential	Review of Reassessment						2003	

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**County of Fulton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
170500	Gloversville										
	C	2002	All Property	Sales/Appraisals	21.44	1.07	93.84	100.00			
	C	2002	Residential	Sales Only	23.46	1.09			93.70		
170800	Johnstown										
	C	2002	All Property	Sales/Appraisals	19.91	1.07	91.78	100.00			
	C	2002	Residential	Sales Only	20.66	1.08			89.18		
172000	Bleecker										
	A	1997	All Property	1998 Survey Data	16.06	1.08	83.72	100.00		2003	yes
	A	1997	Residential	1998 Survey Data	12.88	1.08				2003	yes
172200	Broadalbin										
	B	2002	All Property	CAMA/Appraisals	12.97	0.99	80.68	100.00			
	B	2002	Residential	CAMA	17.78	1.00			80.00		
172400	Caroga										
	A	2002	All Property	Sales/Appraisals	7.35	1.05	92.98	100.00			
	A	2002	Residential	Sales Only	8.69	1.03			91.00		
172600	Ephratah										
	A	2002	All Property	1998 Survey Data	18.87	0.60	100.00	100.00			
	A	1997	Residential	1998 Survey Data	18.12	1.09					
172800	Johnstown										
	B	2002	All Property	Sales/Appraisals	9.61	0.98	91.91	100.00		2003	yes
	B	2002	Residential	Sales Only	9.06	1.00			88.00	2003	yes
173000	Mayfield										
	B	2002	All Property	Sales/Appraisals	23.11	1.12	80.95	100.00		2004	
	B	2002	Residential	Sales Only	23.17	1.09			84.00	2004	
173200	Northampton										
	B	2002	All Property	CAMA/Appraisals	17.66	1.00	100.00	100.00		2004	
	B	2002	Residential	CAMA	21.19	1.01			93.00	2004	
173400	Oppenheim										
	A	2002	All Property	1998 Survey Data	19.59	0.95	85.18	100.00			
	A	1997	Residential	1998 Survey Data	20.30	1.05					

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**County of Fulton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
173600	Perth										
	B	2002	All Property	Sales/Appraisals	13.03	1.03	90.74	100.00			
	B	2002	Residential	Sales Only	12.60	1.04			90.00		
173800	Stratford										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Genesee**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
180200	Batavia										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
182000	Alabama										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
182200	Alexander										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
182400	Batavia										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
182600	Bergen										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
182800	Bethany										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
183000	Byron										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
183200	Darien										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
183400	Elba										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
183600	Le Roy										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Genesee

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
183800	Oakfield										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
184000	Pavilion										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
184200	Pembroke										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
184400	Stafford										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Greene

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
192000	Ashland										
	A	1997	All Property	1998 Survey Data	18.57	1.12	91.26	100.00		2003	
	A	1997	Residential	1998 Survey Data	10.54	1.04				2003	
192200	Athens										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
192400	Cairo										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
192600	Catskill										
	B	2002	All Property	Sales/Appraisals	15.80	1.02	93.96	100.00			
	B	2002	Residential	Sales Only	16.50	1.04			91.42		
192800	Coxsackie										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
193000	Durham										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
193200	Greenville										
	A	1997	All Property	1998 Survey Data	38.03	0.89	5.46	5.82		2003	
	A	1997	Residential	1998 Survey Data	28.06	1.06				2003	
193400	Halcott										
	A	2002	All Property	CAMA/Appraisals	18.58	1.06	89.94	100.00			
	A	2002	Residential	CAMA	19.58	1.03			95.86		
193600	Hunter										
	A	2002	All Property	Sales/Appraisals	21.81	1.08	89.66	100.00			
	A	2002	Residential	Sales Only	23.22	1.11			89.52		
193800	Jewett										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Greene**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
194000	Lexington										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
194200	New Baltimore										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
194400	Prattsville										
	A	2002	All Property	CAMA/Appraisals	10.82	1.04	92.22	100.00			
	A	2002	Residential	CAMA	15.33	1.04			92.58		
194600	Windham										
	A	1996	All Property	Review of Reassessment			88.42	100.00		2003	
	A	1996	Residential	Review of Reassessment						2003	

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**County of Hamilton**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
202000	Arietta										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
202200	Benson										
	A	2002	All Property	1998 Survey Data	15.23	1.04	8.43	10.00		2004	yes
	A	1997	Residential	1998 Survey Data	11.38	1.00				2004	yes
202400	Hope										
	A	2002	All Property	1998 Survey Data	20.70	1.10	7.83	10.00		2004	yes
	A	1997	Residential	1998 Survey Data	20.60	1.09				2004	yes
202600	Indian Lake										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
202800	Inlet										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
203000	Lake Pleasant										
	A	2000	All Property	Review of Reassessment			92.89	100.00		2003	
	A	2000	Residential	Review of Reassessment						2003	
203200	Long Lake										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
203400	Morehouse										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
203600	Wells										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes

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**County of Herkimer**

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210900	Little Falls										
	C	2002	All Property	CAMA/Appraisals	19.62	1.00	24.83	23.58			
	C	2002	Residential	CAMA	19.77	1.01			25.00		
212000	Columbia										
	A	2002	All Property	CAMA/Appraisals	12.47	1.01	100.00	100.00		2003	yes
	A	2002	Residential	CAMA	17.68	1.01			105.17	2003	yes
212200	Danube										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
212400	Fairfield										
	A	2002	All Property	CAMA/Appraisals	20.77	0.95	87.95	100.00			
	A	2002	Residential	CAMA	21.50	1.04			86.00		
212600	Frankfort										
	B	2002	All Property	Sales/Appraisals	17.17	1.06	100.00	100.00			
	B	2002	Residential	Sales Only	18.02	1.08			97.00		
212800	German Flatts										
	C	2002	All Property	Sales/Appraisals	10.95	0.99	89.56	100.00			
	C	2002	Residential	Sales Only	11.32	1.01			87.73		
213000	Herkimer										
	B	2002	All Property	Sales/Appraisals	32.57	1.07	6.50	6.50			
	B	2002	Residential	Sales Only	25.93	1.10			6.00		
213200	Litchfield										
	A	2002	All Property	CAMA/Appraisals	10.88	0.99	100.00	100.00		2003	yes
	A	2002	Residential	CAMA	15.58	1.00			91.54	2003	yes
213400	Little Falls										
	A	2002	All Property	CAMA/Appraisals	13.83	1.03	89.62	100.00			
	A	2002	Residential	CAMA	13.12	1.01			88.00		
213600	Manheim										
	B	2000	All Property	Review of Reassessment			92.53	100.00		2003	yes
	B	2000	Residential	Review of Reassessment						2003	yes

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**County of Herkimer**

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213800	Newport										
	A	2002	All Property	CAMA/Appraisals	20.21	1.04	87.32	96.00			
	A	2002	Residential	CAMA	18.00	0.99			85.00		
214000	Norway										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
214200	Ohio										
	A	2002	All Property	CAMA/Appraisals	28.65	1.09	7.59	10.00			
	A	2002	Residential	CAMA	36.16	1.03			8.61		
214400	Russia										
	A	2000	All Property	Review of Reassessment			91.86	100.00			
	A	2000	Residential	Review of Reassessment							
214600	Salisbury										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2001	Residential	Review of Reassessment						2003	yes
214800	Schuyler										
	A	2002	All Property	CAMA/Appraisals	11.52	0.99	96.53	96.53			
	A	2002	Residential	CAMA	14.87	1.00			88.00		
215000	Stark										
	A	2002	All Property	CAMA/Appraisals	15.15	0.90	92.72	100.00			
	A	2002	Residential	CAMA	15.81	1.02			92.00		
215200	Warren										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
215400	Webb										
	A	2002	All Property	Sales/Appraisals	16.04	1.08	80.07	100.00		2005	yes
	A	2002	Residential	Sales Only	18.97	1.05			79.00	2005	yes
215600	Winfield										
	A	2002	All Property	CAMA/Appraisals	17.82	0.87	100.00	100.00		2003	yes
	A	2002	Residential	CAMA	17.07	1.00			95.54	2003	yes

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**County of Jefferson**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
221800	Watertown										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
222000	Adams										
	B	2002	All Property	Sales/Appraisals	9.39	1.03	100.00	100.00		2004	
	B	2002	Residential	Sales Only	9.58	1.03			100.84	2004	
222200	Alexandria										
	A	2002	All Property	Sales/Appraisals	17.76	1.05	77.09	85.00			
	A	2002	Residential	Sales Only	19.16	1.07			75.21		
222400	Antwerp										
	A	1997	All Property	1998 Survey Data	21.61	1.13	84.00	84.00		2003	
	A	1997	Residential	1998 Survey Data	21.73	1.04				2003	
222600	Brownville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
222800	Cape Vincent										
	A	2002	All Property	Sales/Appraisals	20.06	1.11	80.69	100.00		2004	
	A	2002	Residential	Sales Only	16.70	1.06			78.62	2004	
223000	Champion										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
223200	Clayton										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
223400	Ellisburg										
	A	2000	All Property	Review of Reassessment			90.64	100.00			
	A	2000	Residential	Review of Reassessment							
223600	Henderson										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							

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County of Jefferson											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
223800	Hounsfield										
	A	1997	All Property	1998 Survey Data	15.83	1.06	78.30	100.00		2003	
	A	1997	Residential	1998 Survey Data	17.01	1.06				2003	
224000	Le-Ray										
	B	2001	All Property	Review of Reassessment			100.00	100.00			
	B	2001	Residential	Review of Reassessment							
224200	Lorraine										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
224400	Lyme										
	A	2002	All Property	Sales/Appraisals	38.30	1.22	59.72	70.00			
	A	2002	Residential	Sales Only	21.77	1.08			57.54		
224600	Orleans										
	A	2002	All Property	CAMA/Appraisals	41.93	1.19	85.44	100.00		2005	
	A	2002	Residential	CAMA	52.48	1.29			86.32	2005	
224800	Pamelia										
	A	2002	All Property	Sales/Appraisals	8.61	1.07	93.60	100.00			
	A	2002	Residential	Sales Only	6.63	1.02			100.22		
225000	Philadelphia										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
225200	Rodman										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
225400	Rutland										
	A	2002	All Property	CAMA/Appraisals	20.83	1.22	81.11	91.00			
	A	2002	Residential	CAMA	20.25	1.04			87.90		
225600	Theresa										
	A	2002	All Property	Sales/Appraisals	20.19	0.94	88.99	100.00			
	A	2002	Residential	Sales Only	15.40	1.01			90.37		

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County of Jefferson

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
225800	Watertown										
	B	2002	All Property	Sales/Appraisals	7.44	1.02	93.74	100.00			
	B	2002	Residential	Sales Only	7.40	1.04			91.16		
226000	Wilna										
	A	1998	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1998	Residential	Review of Reassessment						2003	
226200	Worth										
	A	2002	All Property	1998 Survey Data	100.18	1.95	37.29	50.00			
	A	1997	Residential	1998 Survey Data	54.87	1.27					

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County of Lewis

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
232000	Croghan										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
232200	Denmark										
	A	1997	All Property	1998 Survey Data	31.28	0.88	41.14	50.00		2003	
	A	1997	Residential	1998 Survey Data	17.64	1.02				2003	
232400	Diana										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
232600	Greig										
	A	2002	All Property	CAMA/Appraisals	28.48	1.06	94.74	100.00			
	A	2002	Residential	CAMA	38.39	1.13			100.99		
232800	Harrisburg										
	A	2002	All Property	1998 Survey Data	35.58	1.04	75.00	75.00			
	A	1997	Residential	1998 Survey Data	29.80	1.03					
233200	Lewis										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
233400	Leyden										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
233600	Lowville										
	B	2002	All Property	CAMA/Appraisals	18.87	1.00	50.00	50.00			
	B	2002	Residential	CAMA	16.72	1.00			42.39		
233800	Lyonsdale										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
234000	Martinsburg										
	A	2002	All Property	CAMA/Appraisals	50.14	1.02	4.59	5.00		2004	
	A	2002	Residential	CAMA	23.45	1.07			4.01	2004	

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**County of Lewis**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
234200	Montague										
	A	2001	All Property	Review of Reassessment			92.34	100.00			
	A	2001	Residential	Review of Reassessment							
234400	New Bremen										
	A	2002	All Property	CAMA/Appraisals	25.15	1.16	16.31	20.00		2004	
	A	2002	Residential	CAMA	24.50	1.09			15.94	2004	
234600	Osceola										
	A	2002	All Property	Review of Reassessment			89.68	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
234800	Pinckney										
	A	2002	All Property	Sales/Appraisals	16.86	0.93	72.73	80.00			
	A	2002	Residential	Sales/Appraisals	15.37	0.98			70.56		
235000	Turin										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
235200	Watson										
	A	2002	All Property	CAMA/Appraisals	29.11	1.16	9.31	10.00		2004	
	A	2002	Residential	CAMA	41.94	1.14			10.59	2004	
235400	West Turin										
	A	1997	All Property	1998 Survey Data	22.38	0.88	8.35	9.00		2004	
	A	1997	Residential	1998 Survey Data	20.75	1.11				2004	

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**County of Livingston**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
242000	Avon										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
242200	Caledonia										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
242400	Conesus										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
242600	Geneseo										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
242800	Groveland										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
243000	Leicester										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
243200	Lima										
	B	1998	All Property	Review of Reassessment			95.00	95.00		2003	
	B	1998	Residential	Review of Reassessment						2003	
243400	Livonia										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
243600	Mount Morris										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
243800	North Dansville										
	C	2002	All Property	Review of Reassessment			94.40	100.00		2003	
	C	2002	Residential	Review of Reassessment					91.66	2003	

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**County of Livingston**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
244000	Nunda										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
244200	Ossian										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
244400	Portage										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
244600	Sparta										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
244800	Springwater										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
245000	West Sparta										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
245200	York										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		

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**County of Madison**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
251200	Oneida										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
252000	Brookfield										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
252200	Cazenovia										
	B	1997	All Property	Review of Reassessment			95.00	95.00		2004	
	B	1997	Residential	Review of Reassessment						2004	
252400	De Ruyter										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
252600	Eaton										
	B	2002	All Property	Sales/Appraisals	6.62	0.83	95.00	95.00		2004	
	B	2002	Residential	Sales Only	6.24	1.01			93.10	2004	
252800	Fenner										
	A	2002	All Property	CAMA/Appraisals	16.87	0.98	90.00	90.00			
	A	2002	Residential	CAMA	16.83	1.01			84.22		
253000	Georgetown										
	A	2002	All Property	Sales/Appraisals	6.62	0.83	95.00	95.00		2004	
	A	2002	Residential	Sales Only	6.24	1.01			93.10	2004	
253200	Hamilton										
	B	2002	All Property	Sales/Appraisals	9.47	1.04	95.00	95.00			
	B	2002	Residential	Sales Only	9.74	1.05			95.68		
253400	Lebanon										
	A	2002	All Property	Sales/Appraisals	6.62	0.83	95.00	95.00		2004	
	A	2002	Residential	Sales Only	6.24	1.01			93.10	2004	
253600	Lenox										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Madison

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
253800	Lincoln										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
254000	Madison										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
254200	Nelson										
	A	2002	All Property	Sales/Appraisals	13.67	1.06	95.00	95.00			
	A	2002	Residential	Sales Only	9.16	1.02			97.25		
254400	Smithfield										
	A	2002	All Property	CAMA/Appraisals	13.21	1.01	105.41	100.00			
	A	2002	Residential	CAMA	19.85	1.04			108.65		
254600	Stockbridge										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
254800	Sullivan										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
261400	Rochester										
	C	2000	All Property	Review of Reassessment			100.00	100.00		2004	
	C	2000	Residential	Review of Reassessment						2004	
262000	Brighton										
	C	2002	All Property	Review of Reassessment			100.00	100.00			
	C	2002	Residential	Review of Reassessment					100.00		
262200	Chili										
	C	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2001	Residential	Review of Reassessment						2003	yes
262400	Clarkson										
	B	2002	All Property	Sales/Appraisals	10.58	1.08	47.08	54.00		2004	
	B	2002	Residential	Sales Only	9.41	1.03			48.60	2004	
262600	Gates										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
262800	Greece										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
263000	Hamlin										
	B	2002	All Property	Sales/Appraisals	21.78	1.02	55.00	55.00			
	B	2002	Residential	Sales Only	12.08	1.04			55.91		
263200	Henrietta										
	C	2002	All Property	Review of Reassessment			100.00	100.00			
	C	2002	Residential	Review of Reassessment					100.00		
263400	Irondequoit										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
263600	Mendon										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2001	Residential	Review of Reassessment						2003	yes

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**County of Monroe**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
263800	Ogden										
	C	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2001	Residential	Review of Reassessment						2003	yes
264000	Parma										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
264200	Penfield										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
264400	Perinton										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
264600	Pittsford										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
264800	Riga										
	B	2000	All Property	Review of Reassessment			97.00	97.00		2003	
	B	2000	Residential	Review of Reassessment						2003	
265000	Rush										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
265200	Sweden										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
265400	Webster										
	C	2000	All Property	Review of Reassessment			97.00	97.00		2004	
	C	2000	Residential	Review of Reassessment						2004	
265600	Wheatland										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Monroe

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
265800	East Rochester										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Montgomery**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
270100	Amsterdam										
	C	2002	All Property	Sales/Appraisals	21.09	1.08	100.00	100.00		2004	
	C	2002	Residential	Sales Only	21.76	1.08			96.19	2004	
272000	Amsterdam										
	B	2002	All Property	CAMA/Appraisals	21.62	1.03	13.06	15.00			
	B	2002	Residential	CAMA	20.52	0.99			11.68		
272200	Canajoharie										
	A	2002	All Property	CAMA/Appraisals	13.59	0.97	93.70	100.00			
	A	2002	Residential	CAMA	12.69	1.01			88.66		
272400	Charleston										
	A	2002	All Property	Sales/Appraisals	31.76	0.72	53.74	60.00			
	A	2002	Residential	Sales/Appraisals	16.48	1.00			51.69		
272600	Florida										
	A	2002	All Property	CAMA/Appraisals	13.09	0.96	80.21	90.00			
	A	2002	Residential	CAMA	14.71	1.01			74.27		
272800	Glen										
	A	2002	All Property	CAMA/Appraisals	11.79	0.98	88.00	88.00			
	A	2002	Residential	CAMA	14.37	1.00			86.24		
273000	Minden										
	A	2002	All Property	CAMA/Appraisals	23.40	0.88	94.16	100.00			
	A	2002	Residential	CAMA	16.31	1.02			96.81		
273200	Mohawk										
	B	2002	All Property	Sales/Appraisals	23.73	1.05	50.83	68.00			
	B	2002	Residential	Sales Only	22.42	1.09			48.44		
273400	Palatine										
	A	2002	All Property	CAMA/Appraisals	12.12	1.00	92.15	100.00			
	A	2002	Residential	CAMA	14.23	1.01			89.38		
273600	Root										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Montgomery

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273800	St Johnsville											
	B	2002	All Property	CAMA/Appraisals	26.80	0.97	50.00	50.00				
	B	2002	Residential	CAMA	17.63	0.98				45.40		

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**County of Nassau**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
280000	Nassau County, County Roll										
	C	1997	1	1998 Survey Data	18.19	1.04	1.83			2003	yes
	C	1997	2	1998 Survey Data	25.35	1.09	4.57			2003	yes
	C	1997	3	1998 Survey Data	25.41	1.01	19.51			2003	yes
	C	1997	4	1998 Survey Data	56.92	0.75	5.07			2003	yes
280500	Glen Cove										
	C	2001	All Property	Review of Reassessment			82.67	100.00			
	C	2001	Residential	Review of Reassessment							
280900	Long Beach										
	C	2002	All Property	Sales/Appraisals	16.86	1.01	6.59	10.00			
	C	2002	Residential	Sales Only	15.55	1.02			6.41		

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County of Niagara

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
290900	Lockport										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
291100	Niagara Falls										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
291200	North Tonawanda										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
292000	Cambria										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
292200	Hartland										
	A	2000	All Property	Review of Reassessment			100.00	100.00		2003	
	A	2000	Residential	Review of Reassessment						2003	
292400	Lewiston										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
292600	Lockport										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
292800	Newfane										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
293000	Niagara										
	C	2002	All Property	Sales/Appraisals	9.80	1.03	80.00	80.00			
	C	2002	Residential	Sales Only	8.80	0.99			87.23		
293200	Pendleton										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Niagara**

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293400	Porter										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
293600	Royalton										
	B	2000	All Property	Review of Reassessment			98.00	98.00		2004	
	B	2000	Residential	Review of Reassessment						2004	
293800	Somerset										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
294000	Wheatfield										
	C	2002	All Property	Sales/Appraisals	10.66	1.01	89.00	89.00			
	C	2002	Residential	Sales Only	10.22	1.02			88.14		
294200	Wilson										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Oneida**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
301300	Rome										
	C	2002	All Property	Sales/Appraisals	16.41	1.05	100.00	100.00			
	C	2002	Residential	Sales Only	16.75	1.06			94.69		
301400	Sherrill										
	C	2002	All Property	Sales/Appraisals	7.52	0.94	100.00	100.00			
	C	2002	Residential	Sales Only	6.71	1.00			94.52		
301600	Utica										
	C	2002	All Property	CAMA/Appraisals	12.82	1.06	100.00	100.00			
	C	2002	Residential	CAMA	13.73	1.03			100.89		
302000	Annsville										
	A	2002	All Property	1998 Survey Data	25.94	0.88	71.54	80.00			
	A	1997	Residential	1998 Survey Data	17.61	1.01					
302200	Augusta										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
302400	Ava										
	A	2002	All Property	1998 Survey Data	17.08	1.02	12.22	15.00			
	A	1997	Residential	1998 Survey Data	8.01	1.00					
302600	Boonville										
	A	2002	All Property	Sales/Appraisals	20.42	0.99	87.32	100.00			
	A	2002	Residential	Sales Only	21.84	1.09			85.27		
302800	Bridgewater										
	A	2002	All Property	1998 Survey Data	29.20	1.07	10.00	10.00			
	A	1997	Residential	1998 Survey Data	33.13	1.11					
303000	Camden										
	A	2002	All Property	CAMA/Appraisals	21.16	0.98	3.71	3.71			
	A	2002	Residential	CAMA	19.16	1.02			3.67		
303200	Deerfield										
	B	2002	All Property	Sales/Appraisals	14.06	0.57	24.00	24.00			
	B	2002	Residential	Sales Only	9.28	1.01			21.61		

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**County of Oneida**

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303400	Florence										
	A	2002	All Property	Sales/Appraisals	45.86	0.95	26.79	30.00			
	A	2002	Residential	Sales/Appraisals	29.65	1.11			23.31		
303600	Floyd										
	B	2002	All Property	CAMA/Appraisals	18.93	0.99	100.00	100.00			
	B	2002	Residential	CAMA	13.94	1.03			95.15		
303800	Forestport										
	A	2002	All Property	Sales/Appraisals	10.38	1.01	100.00	100.00			
	A	2002	Residential	Sales Only	11.38	1.05			98.39		
304000	Kirkland										
	B	2002	All Property	CAMA/Appraisals	13.46	1.00	100.00	100.00			
	B	2002	Residential	CAMA	13.56	1.00			95.59		
304200	Lee										
	B	2002	All Property	Sales/Appraisals	22.48	1.30	4.66	5.00			
	B	2002	Residential	Sales/Appraisals	21.08	1.07			4.79		
304400	Marcy										
	B	2002	All Property	Sales/Appraisals	15.33	0.66	105.90	100.00			
	B	2002	Residential	Sales Only	14.92	1.05			95.65		
304600	Marshall										
	A	2002	All Property	CAMA/Appraisals	54.73	0.89	93.72	100.00			
	A	2002	Residential	CAMA	18.78	1.02			89.22		
304800	New Hartford										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
305000	Paris										
	B	2002	All Property	Sales/Appraisals	13.50	1.04	93.75	100.00			
	B	2002	Residential	Sales Only	12.34	1.03			92.39		
305200	Remsen										
	A	2002	All Property	1998 Survey Data	6.91	0.95	100.00	100.00			
	A	1997	Residential	1998 Survey Data	9.88	1.03					

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**County of Oneida**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
305400	Sangerfield										
	A	2002	All Property	CAMA/Appraisals	16.50	0.99	100.00	100.00			
	A	2002	Residential	CAMA	17.99	1.04			95.29		
305600	Steuben										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
305800	Trenton										
	B	2002	All Property	Sales/Appraisals	23.23	1.00	62.82	70.00		2003	
	B	2002	Residential	Sales Only	21.77	1.07			60.06	2003	
306000	Vernon										
	B	2002	All Property	Sales/Appraisals	9.92	0.96	100.00	100.00			
	B	2002	Residential	Sales Only	9.20	1.01			93.14		
306200	Verona										
	A	2002	All Property	Sales/Appraisals	12.31	1.02	94.95	100.00			
	A	2002	Residential	Sales Only	12.26	1.03			93.75		
306400	Vienna										
	A	2002	All Property	CAMA/Appraisals	19.78	1.02	100.00	100.00			
	A	2002	Residential	CAMA	24.17	1.03			97.61		
306600	Western										
	A	2002	All Property	1998 Survey Data	11.65	0.90	86.98	93.00			
	A	1997	Residential	1998 Survey Data	11.08	1.05					
306800	Westmoreland										
	B	2002	All Property	CAMA/Appraisals	8.93	0.99	100.00	100.00			
	B	2002	Residential	CAMA	11.26	1.00			95.02		
307000	Whitestown										
	C	2002	All Property	Sales/Appraisals	17.79	1.07	100.00	100.00			
	C	2002	Residential	Sales Only	18.15	1.08			97.02		

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311500	Syracuse										
	C	2002	All Property	Sales/Appraisals	8.75	1.05	100.00	100.00			
	C	2002	Residential	Sales Only	9.37	1.02			98.99		
312000	Camillus										
	C	2002	All Property	Sales/Appraisals	8.00	1.00	100.00	100.00			
	C	2002	Residential	Sales Only	7.47	1.01			93.15		
312200	Cicero										
	C	2002	All Property	Sales/Appraisals	38.16	1.24	6.95	6.95			
	C	2002	Residential	Sales Only	39.69	1.23			7.30		
312400	Clay										
	C	2002	All Property	Sales/Appraisals	15.92	1.07	6.00	6.00			
	C	2002	Residential	Sales Only	16.39	1.07			6.09		
312600	Dewitt										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
312800	Elbridge										
	B	1996	All Property	Review of Reassessment			90.62	100.00		2003	
	B	1996	Residential	Review of Reassessment						2003	
313000	Fabius										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
313200	Geddes										
	C	2002	All Property	Sales/Appraisals	7.51	0.99	100.00	100.00		2004	yes
	C	2002	Residential	Sales Only	7.42	1.01			94.54	2004	yes
313400	LaFayette										
	B	2002	All Property	Sales/Appraisals	10.40	0.86	93.00	93.00		2003	
	B	2002	Residential	Sales Only	9.81	1.02			88.95	2003	
313600	Lysander										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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313800	Manlius										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
314000	Marcellus										
	B	1996	All Property	Review of Reassessment			90.62	100.00		2003	
	B	1996	Residential	Review of Reassessment						2003	
314200	Onondaga										
	B	2002	All Property	Sales/Appraisals	9.69	1.02	92.00	100.00		2004	
	B	2002	Residential	Sales Only	9.32	1.02			91.29	2004	
314400	Otisco										
	A	2002	All Property	CAMA/Appraisals	62.28	0.75	3.17	4.04			
	A	2002	Residential	CAMA	31.54	1.13			3.09		
314600	Pompey										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
314800	Salina										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
315000	Skaneateles										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
315200	Spafford										
	A	1997	All Property	Review of Reassessment			90.00	90.00		2003	
	A	1997	Residential	Review of Reassessment						2003	
315400	Tully										
	B	1998	All Property	Review of Reassessment			95.00	95.00		2004	
	B	1998	Residential	Review of Reassessment						2004	
315600	Van Buren										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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320200	Canandaigua										
	C	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	C	2001	Residential	Review of Reassessment						2004	
320500	Geneva										
	C	2000	All Property	Review of Reassessment			100.00	100.00		2003	
	C	2000	Residential	Review of Reassessment						2003	
322000	Bristol										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
322200	Canadice										
	A	1999	All Property	Review of Reassessment			94.00	94.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
322400	Canandaigua										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	B	2002	Residential	Review of Reassessment					100.00	2004	yes
322600	East Bloomfield										
	B	2000	All Property	Review of Reassessment			96.00	96.00		2003	
	B	2000	Residential	Review of Reassessment						2003	
322800	Farmington										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
323000	Geneva										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
323200	Gorham										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
323400	Hopewell										
	A	1999	All Property	Review of Reassessment			95.00	95.00		2003	
	A	1999	Residential	Review of Reassessment						2003	

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**County of Ontario**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
323600	Manchester										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
323800	Naples										
	A	2001	All Property	Review of Reassessment			98.00	98.00		2003	
	A	2001	Residential	Review of Reassessment						2003	
324000	Phelps										
	B	2001	All Property	Review of Reassessment			95.00	95.00		2003	yes
	B	2001	Residential	Review of Reassessment						2003	yes
324200	Richmond										
	A	1997	All Property	Review of Reassessment			95.00	95.00		2003	
	A	1997	Residential	Review of Reassessment						2003	
324400	Seneca										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
324600	South Bristol										
	A	1997	All Property	1998 Survey Data	16.57	0.97	87.00	87.00		2005	
	A	1997	Residential	1998 Survey Data	14.05	0.99				2005	
324800	Victor										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
325000	West Bloomfield										
	A	2000	All Property	Review of Reassessment			94.00	94.00		2003	
	A	2000	Residential	Review of Reassessment						2003	

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**County of Orange**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
330900	Middletown										
	C	2002	All Property	Sales/Appraisals	15.63	0.98	22.97	27.00			
	C	2002	Residential	Sales Only	14.51	1.02			21.45		
331100	Newburgh										
	C	2002	All Property	CAMA/Appraisals	13.75	1.03	49.17	49.17			
	C	2002	Residential	CAMA	13.56	1.02			46.17		
331300	Port Jervis										
	C	2002	All Property	Sales/Appraisals	12.92	1.02	64.00	64.00			
	C	2002	Residential	Sales Only	13.81	1.03			62.94		
332000	Blooming Grove										
	C	2002	All Property	Sales/Appraisals	9.64	1.00	19.82	24.00			
	C	2002	Residential	Sales Only	8.76	1.01			19.32		
332200	Chester										
	C	1997	All Property	1998 Survey Data	11.08	1.06	85.00	85.00			
	C	1997	Residential	1998 Survey Data	10.61	1.04					
332400	Cornwall										
	C	2000	All Property	Review of Reassessment			77.77	93.10			
	C	2000	Residential	Review of Reassessment							
332600	Crawford										
	B	2002	All Property	Sales/Appraisals	13.48	1.01	48.71	51.80			
	B	2002	Residential	Sales Only	11.49	1.02			48.44		
332800	Deerpark										
	B	1997	All Property	1998 Survey Data	25.19	1.12	79.80	85.00			
	B	1997	Residential	1998 Survey Data	18.91	1.07					
333000	Goshen										
	B	2002	All Property	Sales/Appraisals	25.48	1.11	85.00	85.00			
	B	2002	Residential	Sales Only	11.97	1.01			76.20		
333200	Greenville										
	B	1997	All Property	1998 Survey Data	11.22	1.02	74.98	90.00		2004	
	B	1997	Residential	1998 Survey Data	7.41	1.02				2004	

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**County of Orange**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
333400	Hamptonburgh										
	B	2002	All Property	Sales/Appraisals	12.11	0.99	77.04	83.61		2004	
	B	2002	Residential	Sales Only	9.13	1.01			76.99	2004	
333600	Highlands										
	C	2002	All Property	Sales/Appraisals	17.14	1.08	91.08	91.08			
	C	2002	Residential	Sales Only	16.94	1.07			95.90		
333800	Minisink										
	B	2002	All Property	Sales/Appraisals	19.40	1.01	65.00	65.00			
	B	2002	Residential	Sales Only	10.19	1.01			64.82		
334000	Monroe										
	C	2002	All Property	Sales/Appraisals	14.45	0.99	23.66	26.00			
	C	2002	Residential	Sales Only	13.87	1.01			23.10		
334200	Montgomery										
	C	2002	All Property	Review of Reassessment			100.00	100.00			
	C	2002	Residential	Review of Reassessment					100.00		
334400	Mount Hope										
	B	1998	All Property	Review of Reassessment			78.19	100.00			
	B	1998	Residential	Review of Reassessment							
334600	Newburgh										
	C	2002	All Property	Sales/Appraisals	14.13	0.54	49.65	44.00			
	C	2002	Residential	Sales Only	9.96	1.00			36.97		
334800	New Windsor										
	C	2002	All Property	Sales/Appraisals	14.47	0.97	21.66	30.00			
	C	2002	Residential	Sales Only	13.09	1.01			19.96		
335000	Tuxedo										
	A	2002	All Property	Sales/Appraisals	13.17	1.08	19.91	22.80			
	A	2002	Residential	Sales Only	11.32	1.06			20.42		
335200	Wallkill										
	B	2002	All Property	Sales/Appraisals	16.97	1.00	29.69	34.65			
	B	2002	Residential	Sales Only	17.16	1.03			28.51		

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335400	Warwick										
	B	2002	All Property	Sales/Appraisals	14.93	1.03	18.53	22.00			
	B	2002	Residential	Sales Only	13.74	1.03			18.18		
335600	Wawayanda										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
335800	Woodbury										
	B	2002	All Property	Sales/Appraisals	9.86	0.99	52.50	52.50			
	B	2002	Residential	Sales Only	8.53	1.01			47.07		

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**County of Orleans**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
342000	Albion										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
342200	Barre										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
342400	Carlton										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
342600	Clarendon										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
342800	Gaines										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
343000	Kendall										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
343200	Murray										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
343400	Ridgeway										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
343600	Shelby										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
343800	Yates										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	

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County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
350400	Fulton										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
351200	Oswego										
	C	1997	All Property	Review of Reassessment			92.61	100.00		2003	yes
	C	1997	Residential	Review of Reassessment						2003	yes
352000	Albion										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
352200	Amboy										
	A	1997	All Property	Review of Reassessment			100.00	100.00			
	A	1997	Residential	Review of Reassessment							
352400	Boylston										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
352600	Constantia										
	A	2002	All Property	Sales/Appraisals	17.15	1.08	91.88	100.00			
	A	2002	Residential	Sales Only	15.95	1.08			93.23		
352800	Granby										
	B	2002	All Property	CAMA/Appraisals	18.96	0.99	89.43	100.00			
	B	2002	Residential	CAMA	16.70	1.00			89.75		
353000	Hannibal										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
353200	Hastings										
	B	1997	All Property	1998 Survey Data	18.16	1.06	90.44	100.00		2004	yes
	B	1997	Residential	1998 Survey Data	22.33	1.09				2004	yes
353400	Mexico										
	B	2002	All Property	Sales/Appraisals	3.39	1.07	10.00	10.00		2004	
	B	2002	Residential	Sales Only	1.40	1.00			10.05	2004	

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**County of Oswego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
353600	Minetto										
	B	1997	All Property	1998 Survey Data	14.81	0.84	100.00	100.00		2003	
	B	1997	Residential	1998 Survey Data	12.56	1.00				2003	
353800	New Haven										
	A	2002	All Property	CAMA/Appraisals	26.41	1.13	2.88	2.65			
	A	2002	Residential	CAMA	19.34	1.02			2.90		
354000	Orwell										
	A	2001	All Property	Review of Reassessment			133.70	100.00			
	A	2001	Residential	Review of Reassessment							
354200	Oswego										
	B	2002	All Property	Sales/Appraisals	1.56	0.93	100.00	100.00			
	B	2002	Residential	Sales Only	0.64	1.00			99.44		
354400	Palermo										
	A	2002	All Property	Sales/Appraisals	7.82	1.02	100.00	100.00			
	A	2002	Residential	Sales Only	9.52	1.04			95.69		
354600	Parish										
	A	2002	All Property	Sales/Appraisals	8.07	0.98	100.00	100.00			
	A	2002	Residential	Sales Only	7.97	1.03			96.40		
354800	Redfield										
	A	1997	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1997	Residential	Review of Reassessment						2003	
355000	Richland										
	B	2002	All Property	Sales/Appraisals	8.12	1.02	100.00	100.00			
	B	2002	Residential	Sales Only	8.38	1.03			96.74		
355200	Sandy Creek										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
355400	Schroepfel										
	B	1997	All Property	1998 Survey Data	13.31	0.87	100.00	100.00		2003	yes
	B	1997	Residential	1998 Survey Data	13.04	1.03				2003	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
355600	Scriba										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
355800	Volney										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
356000	West Monroe										
	B	2002	All Property	Sales/Appraisals	17.90	1.05	4.88	5.15			
	B	2002	Residential	Sales Only	18.16	1.07			4.75		
356200	Williamstown										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
361200	Oneonta										
	C	2001	All Property	Review of Reassessment			93.17	100.00		2003	yes
	C	2001	Residential	Review of Reassessment						2003	yes
362000	Burlington										
	A	2002	All Property	Sales/Appraisals	10.65	0.99	95.86	95.86			
	A	2002	Residential	Sales/Appraisals	12.15	1.00			98.34		
362200	Butternuts										
	A	2002	All Property	1998 Survey Data	16.07	0.93	100.00	100.00			
	A	1997	Residential	1998 Survey Data	11.75	0.98					
362400	Cherry Valley										
	A	2002	All Property	Sales/Appraisals	19.25	1.06	59.56	59.56			
	A	2002	Residential	Sales/Appraisals	14.73	1.03			56.04		
362600	Decatur										
	A	2002	All Property	Sales/Appraisals	20.11	1.04	87.99	87.99			
	A	2002	Residential	Sales/Appraisals	12.93	1.04			86.08		
362800	Edmeston										
	A	2002	All Property	Sales/Appraisals	21.09	1.07	83.43	83.43			
	A	2002	Residential	Sales/Appraisals	10.51	1.02			88.10		
363000	Exeter										
	A	2002	All Property	1998 Survey Data	18.10	1.07	81.20	81.20			
	A	1997	Residential	1998 Survey Data	17.87	1.07					
363200	Hartwick										
	A	2002	All Property	Sales/Appraisals	25.02	1.10	69.42	75.00			
	A	2002	Residential	Sales/Appraisals	22.19	1.10			73.59		
363400	Laurens										
	A	2002	All Property	1998 Survey Data	35.46	1.07	62.00	62.00		2004	
	A	1997	Residential	1998 Survey Data	22.08	1.04				2004	
363600	Maryland										
	A	2002	All Property	Sales/Appraisals	10.70	1.00	93.72	100.00			
	A	2002	Residential	Sales/Appraisals	5.67	1.00			96.87		

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363800	Middlefield										
	A	2002	All Property	Sales/Appraisals	20.11	1.03	70.00	70.00			
	A	2002	Residential	Sales/Appraisals	22.34	1.06			70.90		
364000	Milford										
	A	2002	All Property	Sales/Appraisals	10.56	1.04	89.19	100.00			
	A	2002	Residential	Sales/Appraisals	12.34	1.03			89.06		
364200	Morris										
	A	2002	All Property	Sales/Appraisals	12.55	0.98	91.29	100.00			
	A	2002	Residential	Sales/Appraisals	7.02	1.04			91.90		
364400	New Lisbon										
	A	2002	All Property	Sales/Appraisals	15.27	1.00	82.95	100.00			
	A	2002	Residential	Sales/Appraisals	12.91	1.06			85.32		
364600	Oneonta										
	B	2002	All Property	Sales/Appraisals	13.51	1.01	89.74	98.74			
	B	2002	Residential	Sales Only	13.88	1.03			87.11		
364800	Otego										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
365000	Otsego										
	A	2002	All Property	Sales/Appraisals	27.44	1.14	59.41	65.00			
	A	2002	Residential	Sales Only	26.54	1.14			57.81		
365200	Pittsfield										
	A	2001	All Property	Review of Reassessment			94.00	100.00			
	A	2001	Residential	Review of Reassessment							
365400	Plainfield										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment							
365600	Richfield										
	A	2002	All Property	1998 Survey Data	18.72	1.17	90.00	90.00			
	A	1997	Residential	1998 Survey Data	15.36	1.04					

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365800	Roseboom										
	A	2002	All Property	Sales/Appraisals	14.56	0.92	85.00	85.00			
	A	2002	Residential	Sales/Appraisals	8.04	1.01			85.63		
366000	Springfield										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
366200	Unadilla										
	A	2002	All Property	Sales/Appraisals	23.00	1.03	91.00	91.00			
	A	2002	Residential	Sales Only	24.85	1.10			93.10		
366400	Westford										
	A	2002	All Property	Sales/Appraisals	7.53	1.01	89.00	89.00			
	A	2002	Residential	Sales/Appraisals	8.69	1.00			91.09		
366600	Worcester										
	A	2002	All Property	Sales/Appraisals	17.26	0.98	100.00	100.00			
	A	2002	Residential	Sales/Appraisals	12.97	1.02			96.42		

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**County of Putnam**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
372000	Carmel										
	C	2002	All Property	Sales/Appraisals	12.88	1.00	67.27	81.40			
	C	2002	Residential	Sales Only	11.47	1.02			65.19		
372200	Kent										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
372400	Patterson										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
372600	Philipstown										
	B	2002	All Property	Sales/Appraisals	18.15	1.04	65.60	80.10			
	B	2002	Residential	Sales Only	16.51	1.03			63.93		
372800	Putnam Valley										
	B	1996	All Property	Review of Reassessment			68.04	77.23		2004	
	B	1996	Residential	Review of Reassessment						2004	
373000	Southeast										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Rensselaer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
381400	Rensselaer										
	C	2002	All Property	Sales/Appraisals	18.88	0.89	44.40	50.31			
	C	2002	Residential	Sales Only	16.03	1.03			35.92		
381700	Troy										
	C	2002	All Property	Sales/Appraisals	27.52	1.06	23.73	23.73			
	C	2002	Residential	Sales Only	24.99	1.07			21.58		
382000	Berlin										
	A	2002	All Property	CAMA/Appraisals	18.84	1.16	38.33	48.07			
	A	2002	Residential	CAMA	18.16	0.99			40.00		
382200	Brunswick										
	B	2002	All Property	Sales/Appraisals	11.24	1.01	40.37	40.37			
	B	2002	Residential	Sales Only	10.86	1.03			38.00		
382400	East Greenbush										
	C	2002	All Property	Sales/Appraisals	13.38	0.97	42.00	42.00			
	C	2002	Residential	Sales Only	11.48	1.03			37.00		
382600	Grafton										
	A	2002	All Property	CAMA/Appraisals	15.84	1.02	13.27	14.20			
	A	2002	Residential	CAMA	16.49	1.02			13.00		
382800	Hoosick										
	B	2002	All Property	Sales/Appraisals	23.70	1.03	41.47	41.47			
	B	2002	Residential	Sales Only	23.37	1.06			42.00		
383000	Nassau										
	B	2002	All Property	CAMA/Appraisals	12.15	1.03	80.84	91.55			
	B	2002	Residential	CAMA	15.03	1.02			80.00		
383200	North Greenbush										
	C	2002	All Property	Sales/Appraisals	16.11	1.00	40.16	40.16			
	C	2002	Residential	Sales Only	15.55	1.05			38.00		
383400	Petersburgh										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					94.00	2003	yes

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**County of Rensselaer**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
383600	Pittstown										
	A	2002	All Property	Sales/Appraisals	13.95	1.03	89.72	100.00			
	A	2002	Residential	Sales Only	15.68	1.04			88.00		
383800	Poestenkill										
	B	1997	All Property	1998 Survey Data	14.05	0.95	42.41	42.41		2004	
	B	1997	Residential	1998 Survey Data	11.95	1.01				2004	
384000	Sand Lake										
	B	2002	All Property	Sales/Appraisals	17.37	1.04	37.55	42.00			
	B	2002	Residential	Sales Only	17.28	1.05			37.00		
384200	Schaghticoke										
	B	2002	All Property	Sales/Appraisals	19.04	0.83	38.81	41.00			
	B	2002	Residential	Sales Only	15.36	1.05			37.00		
384400	Schodack										
	B	2002	All Property	Sales/Appraisals	16.54	1.06	40.00	40.00			
	B	2002	Residential	Sales Only	15.83	1.07			38.00		
384600	Stephentown										
	A	2002	All Property	CAMA/Appraisals	18.73	1.02	50.26	67.00			
	A	2002	Residential	CAMA	19.59	1.00			49.00		

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County of Rockland

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
392000	Clarkstown										
	C	1997	All Property	1998 Survey Data	13.25	1.03	42.00	42.00			
	C	2002	Residential	Sales Only	9.90	1.00			38.31		
392200	Haverstraw										
	C	1997	All Property	1998 Survey Data	32.71	0.27	8.01	8.60			
	C	1997	Residential	1998 Survey Data	14.31	1.00					
392400	Orangetown										
	C	1997	All Property	1998 Survey Data	13.81	0.96	63.54	100.00			
	C	1997	Residential	1998 Survey Data	13.39	1.04					
392600	Ramapo										
	C	1997	All Property	1998 Survey Data	18.10	0.66	22.34	22.34			
	C	1997	Residential	1998 Survey Data	14.17	1.02					
392800	Stony Point										
	C	1997	All Property	1998 Survey Data	18.31	0.63	19.36	20.93			
	C	1997	Residential	1998 Survey Data	17.41	1.09					

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**County of St Lawrence**

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401200	Ogdensburg										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
402000	Brasher										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
402200	Canton										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
402400	Clare										
	A	2002	All Property	1998 Survey Data	59.97	1.74	4.56	10.00			
	A	1997	Residential	1998 Survey Data	12.08	1.00					
402600	Clifton										
	A	1997	All Property	1998 Survey Data	36.42	0.93	70.00	70.00		2003	
	A	1997	Residential	1998 Survey Data	38.95	1.34				2003	
402800	Colton										
	A	1997	All Property	1998 Survey Data	34.08	0.77	5.07	7.00			
	A	1997	Residential	1998 Survey Data	21.70	1.03					
403000	Dekalb										
	A	1999	All Property	Review of Reassessment			95.00	95.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
403200	De Peyster										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
403400	Edwards										
	A	1999	All Property	Review of Reassessment			100.00	100.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
403600	Fine										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of St Lawrence

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
403800	Fowler										
	A	2002	All Property	Sales/Appraisals	67.38	0.55	23.58	27.00			
	A	2002	Residential	Sales/Appraisals	21.92	1.07			10.36		
404000	Gouverneur										
	B	1999	All Property	Review of Reassessment			100.00	100.00			
	B	1999	Residential	Review of Reassessment							
404200	Hammond										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2001	Residential	Review of Reassessment						2003	yes
404400	Hermon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
404600	Hopkinton										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
404800	Lawrence										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
405000	Lisbon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
405200	Louisville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
405400	Macomb										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
405600	Madrid										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of St Lawrence**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2002 State Assmnt. Ratio ***	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
405800	Massena											
	B	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	B	2002	Residential	Review of Reassessment						100.00	2003	yes
406000	Morristown											
	A	2000	All Property	Review of Reassessment			94.13	100.00			2003	
	A	2000	Residential	Review of Reassessment							2003	
406200	Norfolk											
	A	2002	All Property	Review of Reassessment			10.00	10.00				
	A	2002	Residential	Review of Reassessment						10.00		
406400	Oswegatchie											
	A	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	A	2002	Residential	Review of Reassessment						100.00	2003	yes
406600	Parishville											
	A	1997	All Property	1998 Survey Data	29.37	0.95	7.59	10.00			2004	
	A	1997	Residential	1998 Survey Data	24.51	1.04					2004	
406800	Piercefield											
	A	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	A	2002	Residential	Review of Reassessment						100.00	2003	yes
407000	Pierrepoint											
	A	1997	All Property	1998 Survey Data	29.17	0.70	3.70	5.00			2004	
	A	1997	Residential	1998 Survey Data	25.92	1.10					2004	
407200	Pitcairn											
	A	1998	All Property	Review of Reassessment			100.00	100.00				
	A	1998	Residential	Review of Reassessment								
407400	Potsdam											
	B	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	B	2002	Residential	Review of Reassessment						100.00	2003	yes
407600	Rossie											
	A	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	A	2002	Residential	Review of Reassessment						100.00	2003	yes

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407800	Russell										
	A	1999	All Property	Review of Reassessment			100.00	100.00		2004	
	A	1999	Residential	Review of Reassessment						2004	
408000	Stockholm										
	A	1998	All Property	Review of Reassessment			94.57	100.00		2003	
	A	1998	Residential	Review of Reassessment						2003	
408200	Waddington										
	A	1997	All Property	1998 Survey Data	19.05	0.84	75.00	75.00		2004	
	A	1997	Residential	1998 Survey Data	20.34	1.11				2004	

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**County of Saratoga**

Municipal Code	Municipal Name/ Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
411000	Mechanicville										
	C	2002	All Property	Sales/Appraisals	12.42	1.05	100.00	100.00			
	C	2002	Residential	Sales Only	13.16	1.04			106.04		
411500	Saratoga Springs										
	C	1998	All Property	Review of Reassessment			88.06	93.77		2004	yes
	C	1998	Residential	Review of Reassessment						2004	yes
412000	Ballston										
	B	2002	All Property	Sales/Appraisals	10.09	1.01	90.23	100.00		2003	
	B	2002	Residential	Sales Only	9.29	1.03			88.00	2003	
412200	Charlton										
	B	2002	All Property	Sales/Appraisals	14.23	1.02	90.00	90.00		2003	
	B	2002	Residential	Sales Only	12.18	1.03			85.00	2003	
412400	Clifton Park										
	C	2002	All Property	Sales/Appraisals	7.91	1.01	92.00	92.00			
	C	2002	Residential	Sales Only	6.47	1.00			87.00		
412600	Corinth										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
412800	Day										
	A	1998	All Property	Review of Reassessment			94.00	94.00		2004	
	A	1998	Residential	Review of Reassessment						2004	
413000	Edinburg										
	A	1996	All Property	Review of Reassessment			94.43	100.00			
	A	1996	Residential	Review of Reassessment							
413200	Galway										
	A	2002	All Property	Sales/Appraisals	20.71	1.03	95.00	95.00			
	A	2002	Residential	Sales Only	21.02	1.10			92.00		
413400	Greenfield										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Saratoga

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
413600	Hadley										
	A	2002	All Property	Review of Reassessment			116.02	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
413800	Halfmoon										
	C	2002	All Property	Sales/Appraisals	8.11	0.99	92.00	92.00			
	C	2002	Residential	Sales Only	6.99	1.01			89.00		
414000	Malta										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
414200	Milton										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
414400	Moreau										
	B	2002	All Property	Sales/Appraisals	13.19	0.48	50.00	50.00			
	B	2002	Residential	Sales Only	10.38	1.01			40.00		
414600	Northumberland										
	B	2002	All Property	CAMA/Appraisals	13.20	1.00	90.00	90.00			
	B	2002	Residential	CAMA	13.37	1.02			87.97		
414800	Providence										
	A	2002	All Property	CAMA/Appraisals	21.78	0.88	37.00	37.00			
	A	2002	Residential	CAMA	19.39	1.00			37.00		
415000	Saratoga										
	B	1997	All Property	1998 Survey Data	29.11	1.04	84.50	84.50		2003	yes
	B	1997	Residential	1998 Survey Data	17.52	1.02				2003	yes
415200	Stillwater										
	B	2002	All Property	Sales/Appraisals	11.37	0.76	86.00	86.00			
	B	2002	Residential	Sales Only	10.08	1.02			82.00		
415400	Waterford										
	C	2002	All Property	Sales/Appraisals	19.72	0.88	51.00	51.00			
	C	2002	Residential	Sales Only	18.97	1.03			43.00		

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415600	Wilton										
	B	2002	All Property	Sales/Appraisals	12.09	0.95	75.00	75.00		2004	yes
	B	2002	Residential	Sales Only	11.54	1.02			72.00	2004	yes

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County of Schenectady

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421500	Schenectady										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
422000	Duanesburg										
	A	2002	All Property	Sales/Appraisals	22.49	1.15	45.36	50.00			
	A	2002	Residential	Sales Only	17.31	1.05			44.52		
422200	Glenville										
	C	2002	All Property	Sales/Appraisals	9.63	1.03	94.21	94.21			
	C	2002	Residential	Sales Only	9.77	1.02			93.00		
422400	Niskayuna										
	C	2002	All Property	Sales/Appraisals	8.00	1.03	86.57	94.00			
	C	2002	Residential	Sales Only	7.86	1.01			87.00		
422600	Princetown										
	A	2002	All Property	Sales/Appraisals	13.98	0.84	46.70	50.00			
	A	2002	Residential	Sales Only	7.82	1.01			46.56		
422800	Rotterdam										
	C	2002	All Property	Sales/Appraisals	15.85	0.91	4.51	4.75			
	C	2002	Residential	Sales Only	14.81	1.01			3.91		

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**County of Schoharie**

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432000	Blenheim										
	A	2002	All Property	CAMA/Appraisals	18.95	1.00	85.79	100.00			
	A	2002	Residential	CAMA	20.46	1.01			81.33		
432200	Broome										
	A	2002	All Property	CAMA/Appraisals	11.78	1.01	100.00	100.00			
	A	2002	Residential	CAMA	16.54	1.02			93.30		
432400	Carlisle										
	A	2002	All Property	CAMA/Appraisals	25.66	0.76	125.65	100.00			
	A	2002	Residential	CAMA	16.04	1.03			85.86		
432600	Cobleskill										
	B	2002	All Property	Sales/Appraisals	9.25	0.98	100.00	100.00			
	B	2002	Residential	Sales Only	7.60	1.01			94.26		
432800	Conesville										
	A	2002	All Property	Sales/Appraisals	10.21	1.02	87.64	100.00			
	A	2002	Residential	Sales/Appraisals	10.02	1.04			88.50		
433000	Esperance										
	B	2002	All Property	Sales/Appraisals	13.60	0.56	106.32	100.00			
	B	2002	Residential	Sales Only	11.58	1.04			94.21		
433200	Fulton										
	A	2002	All Property	CAMA/Appraisals	12.35	0.99	91.64	100.00			
	A	2002	Residential	CAMA	16.92	1.03			89.85		
433400	Gilboa										
	A	2002	All Property	CAMA/Appraisals	21.84	0.94	3.57	4.00			
	A	2002	Residential	CAMA	18.55	1.04			2.08		
433600	Jefferson										
	A	2002	All Property	Sales/Appraisals	19.04	1.03	88.33	100.00			
	A	2002	Residential	Sales/Appraisals	13.35	1.04			90.48		
433800	Middleburgh										
	A	2002	All Property	Sales/Appraisals	16.90	1.01	100.00	100.00			
	A	2002	Residential	Sales Only	16.90	1.06			98.08		

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**County of Schoharie**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
434000	Richmondville										
	A	2002	All Property	Sales/Appraisals	18.35	1.00	93.09	100.00			
	A	2002	Residential	Sales/Appraisals	20.38	1.02			93.31		
434200	Schoharie										
	B	2002	All Property	Sales/Appraisals	13.60	0.56	106.32	100.00			
	B	2002	Residential	Sales Only	11.58	1.04			94.21		
434400	Seward										
	A	2002	All Property	Sales/Appraisals	14.00	1.06	100.00	100.00			
	A	2002	Residential	Sales Only	19.56	1.11			98.15		
434600	Sharon										
	A	2002	All Property	Sales/Appraisals	14.00	1.06	100.00	100.00			
	A	2002	Residential	Sales Only	19.56	1.11			98.15		
434800	Summit										
	A	2002	All Property	Sales/Appraisals	16.48	1.07	83.76	100.00			
	A	2002	Residential	Sales/Appraisals	14.48	1.07			82.23		
435000	Wright										
	A	2002	All Property	Sales/Appraisals	13.60	0.56	106.32	100.00			
	A	2002	Residential	Sales Only	11.58	1.04			94.21		

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**County of Schuyler**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
442000	Catharine										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
442200	Cayuta										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
442400	Dix										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
442600	Hector										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2002	Residential	Review of Reassessment					100.00	2004	
442800	Montour										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
443000	Orange										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
443200	Reading										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
443400	Tyrone										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		

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County of Seneca

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452000	Covert										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
452200	Fayette										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
452400	Junius										
	A	2002	All Property	CAMA/Appraisals	22.67	0.99	84.30	94.50			
	A	2002	Residential	CAMA	12.54	1.00			82.02		
452600	Lodi										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
452800	Ovid										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
453000	Romulus										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
453200	Seneca Falls										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	
453400	Tyre										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
453600	Varick										
	A	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	A	2001	Residential	Review of Reassessment						2004	
453800	Waterloo										
	B	1997	All Property	1998 Survey Data	11.05	0.95	90.00	90.00		2003	
	B	1997	Residential	1998 Survey Data	9.51	1.02				2003	

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**County of Steuben**

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460300	Corning										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
460600	Hornell										
	C	2002	All Property	CAMA/Appraisals	13.17	1.03	92.37	100.00			
	C	2002	Residential	CAMA	14.34	1.01			96.90		
462000	Addison										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
462200	Avoca										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
462400	Bath										
	B	2002	All Property	Sales/Appraisals	16.13	1.08	53.86	70.00			
	B	2002	Residential	Sales Only	15.49	1.04			57.10		
462600	Bradford										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
462800	Cameron										
	A	2002	All Property	CAMA/Appraisals	19.35	1.05	76.01	100.00			
	A	2002	Residential	CAMA	20.04	1.01			79.01		
463000	Campbell										
	A	2002	All Property	CAMA/Appraisals	33.57	1.11	3.93	5.00			
	A	2002	Residential	CAMA	21.54	1.06			4.02		
463200	Canisteo										
	A	2002	All Property	CAMA/Appraisals	17.96	1.01	86.63	100.00			
	A	2002	Residential	CAMA	19.33	1.01			85.63		
463400	Caton										
	A	2002	All Property	Sales/Appraisals	30.97	1.05	70.97	79.31			
	A	2002	Residential	Sales/Appraisals	26.14	1.12			72.55		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
463600	Cohocton										
	A	2002	All Property	CAMA/Appraisals	29.29	1.03	57.53	62.00			
	A	2002	Residential	CAMA	17.44	1.01			56.29		
463800	Corning										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
464000	Dansville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
464200	Erwin										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
464400	Fremont										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
464600	Greenwood										
	A	2002	All Property	Sales/Appraisals	110.78	0.35	4.95	6.50			
	A	2002	Residential	Sales/Appraisals	35.68	1.13			3.38		
464800	Hartsville										
	A	2002	All Property	Sales/Appraisals	18.71	0.95	57.54	75.00			
	A	2002	Residential	Sales/Appraisals	19.86	0.94			58.82		
465000	Hornby										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
465200	Hornellsville										
	A	2002	All Property	CAMA/Appraisals	13.98	0.99	88.71	100.00			
	A	2002	Residential	CAMA	17.12	1.02			84.38		
465400	Howard										
	A	2002	All Property	CAMA/Appraisals	24.02	0.95	71.17	78.00			
	A	2002	Residential	CAMA	19.24	1.00			64.08		

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465600	Jasper										
	A	2002	All Property	Sales/Appraisals	34.99	1.03	5.07	8.00			
	A	2002	Residential	Sales/Appraisals	32.84	1.16			4.74		
465800	Lindley										
	A	2002	All Property	Sales/Appraisals	48.68	0.58	4.68	8.00			
	A	2002	Residential	Sales/Appraisals	42.87	1.28			4.27		
466000	Prattsburg										
	A	1997	All Property	1998 Survey Data	18.17	1.00	100.00	100.00		2003	
	A	1997	Residential	1998 Survey Data	24.34	1.07				2003	
466200	Pulteney										
	A	2002	All Property	CAMA/Appraisals	33.99	1.06	93.22	100.00			
	A	2002	Residential	CAMA	33.19	1.00			97.39		
466400	Rathbone										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
466600	Thurston										
	A	2002	All Property	Sales/Appraisals	37.99	1.05	6.00	6.00			
	A	2002	Residential	Sales/Appraisals	18.69	1.03			6.15		
466800	Troupsburg										
	A	2002	All Property	CAMA/Appraisals	16.35	1.10	78.01	90.00			
	A	2002	Residential	CAMA	20.24	1.01			85.79		
467000	Tuscarora										
	A	2002	All Property	Sales/Appraisals	46.05	0.63	5.88	6.33			
	A	2002	Residential	Sales/Appraisals	38.01	1.23			5.08		
467200	Urbana										
	A	2002	All Property	CAMA/Appraisals	18.90	0.99	88.89	100.00			
	A	2002	Residential	CAMA	22.54	1.01			87.08		
467400	Wayland										
	B	2002	All Property	CAMA/Appraisals	20.81	0.97	83.17	94.00			
	B	2002	Residential	CAMA	16.53	1.03			83.35		

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467600	Wayne											
	A	2002	All Property	Sales/Appraisals	24.25	1.08	100.00	100.00				
	A	2002	Residential	Sales/Appraisals	24.37	1.09				97.68		
467800	West Union											
	A	2002	All Property	Sales/Appraisals	12.36	0.89	89.83	100.00				
	A	2002	Residential	Sales/Appraisals	11.27	1.01				85.34		
468000	Wheeler											
	A	2002	All Property	CAMA/Appraisals	22.36	0.96	84.67	100.00				
	A	2002	Residential	CAMA	18.64	1.00				84.81		
468200	Woodhull											
	A	2002	All Property	CAMA/Appraisals	35.57	0.78	7.23	5.60			2004	
	A	2002	Residential	CAMA	23.06	1.05				4.55	2004	

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**County of Suffolk**

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472000	Babylon										
	C	2002	All Property	Sales/Appraisals	20.04	0.97	1.66	2.06			
	C	2002	Residential	Sales Only	17.19	1.03			1.52		
472200	Brookhaven										
	C	2001	All Property	Sales/Appraisals	16.94	1.00	1.27	2.20			
	C	2001	Residential	Sales Only	16.00	1.02					
472400	East Hampton										
	B	2002	All Property	Sales/Appraisals	29.09	1.26	1.22	1.63			
	B	2002	Residential	Sales Only	28.53	1.25			1.25		
472600	Huntington										
	C	2002	All Property	Sales/Appraisals	27.37	0.30	1.20				
	C	2002	Residential	Sales Only	23.34	1.05			1.02		
472800	Islip										
	C	2002	All Property	Sales/Appraisals	16.52	1.00	17.78	20.92			
	C	2002	Residential	Sales Only	15.63	1.05			16.77		
473000	Riverhead										
	C	2002	All Property	Sales/Appraisals	21.01	0.97	21.12	26.65			
	C	2002	Residential	Sales Only	16.34	1.04			20.30		
473200	Shelter Island										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
473400	Smithtown										
	C	2002	All Property	Sales/Appraisals	13.74	0.98	1.76	2.22			
	C	2002	Residential	Sales Only	12.38	1.01			1.68		
473600	Southampton										
	B	2001	All Property	Sales/Appraisals	30.95	1.10	1.89	4.00		2004	
	B	2001	Residential	Sales Only	24.28	1.15				2004	
473800	Southold										
	B	2002	All Property	Sales/Appraisals	26.56	1.03	1.71	2.30			
	B	2002	Residential	Sales Only	21.50	1.07			1.73		

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**County of Sullivan**

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482000	Bethel										
	A	2002	All Property	Sales/Appraisals	24.02	0.90	91.19	100.00			
	A	2002	Residential	Sales Only	17.30	1.08			92.93		
482200	Callicoon										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
482400	Cochecton										
	A	2002	All Property	Sales/Appraisals	15.58	1.06	100.00	100.00			
	A	2002	Residential	Sales Only	11.05	1.00			93.47		
482600	Delaware										
	A	2002	All Property	Sales/Appraisals	16.13	1.00	93.16	100.00			
	A	2002	Residential	Sales Only	16.34	1.02			88.09		
482800	Fallsburgh										
	B	2002	All Property	CAMA/Appraisals	14.98	1.06	100.00	100.00			
	B	2002	Residential	CAMA	21.99	1.04			97.25		
483000	Forestburgh										
	A	2002	All Property	CAMA/Appraisals	45.42	0.52	17.74	20.00			
	A	2002	Residential	CAMA	23.88	0.99			14.29		
483200	Fremont										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
483400	Highland										
	A	2000	All Property	Review of Reassessment			88.69	100.00		2003	yes
	A	2000	Residential	Review of Reassessment						2003	yes
483600	Liberty										
	B	2002	All Property	CAMA/Appraisals	10.65	1.04	100.00	100.00			
	B	2002	Residential	CAMA	12.44	1.01			99.04		
483800	Lumberland										
	A	2000	All Property	Review of Reassessment			115.28	100.00		2003	yes
	A	2000	Residential	Review of Reassessment						2003	yes

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County of Sullivan

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
484000	Mamakating										
	B	2002	All Property	Sales/Appraisals	23.47	0.95	81.06	95.00			
	B	2002	Residential	Sales Only	12.42	1.02			83.51		
484200	Neversink										
	A	2002	All Property	Sales/Appraisals	24.64	0.45	6.46	6.46			
	A	2002	Residential	Sales Only	22.22	1.11			3.41		
484400	Rockland										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
484600	Thompson										
	B	2002	All Property	Sales/Appraisals	20.45	1.06	90.81	100.00			
	B	2002	Residential	Sales Only	22.10	1.10			87.42		
484800	Tusten										
	A	2002	All Property	CAMA/Appraisals	18.68	1.06	100.00	100.00			
	A	2002	Residential	CAMA	22.88	1.08			94.40		

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**County of Tioga**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
492000	Barton										
	B	1997	All Property	1998 Survey Data	34.00	1.13	8.24	10.00			
	B	1997	Residential	1998 Survey Data	27.79	1.09					
492200	Berkshire										
	A	2002	All Property	Sales/Appraisals	16.85	0.98	5.80	7.00			
	A	2002	Residential	Sales/Appraisals	17.54	0.98			5.81		
492400	Candor										
	A	2002	All Property	Sales/Appraisals	16.02	1.05	9.94	11.00			
	A	2002	Residential	Sales Only	17.66	1.09			10.06		
492600	Newark Valley										
	A	2002	All Property	CAMA/Appraisals	16.44	1.04	100.00	100.00			
	A	2002	Residential	CAMA	18.05	1.02			100.73		
492800	Nichols										
	A	2002	All Property	Sales/Appraisals	20.37	0.99	33.00	33.00			
	A	2002	Residential	Sales/Appraisals	13.53	1.03			34.51		
493000	Owego										
	B	1997	All Property	1998 Survey Data	29.98	0.97	8.31	10.00		2003	
	B	1997	Residential	1998 Survey Data	20.34	1.06				2003	
493200	Richford										
	A	2002	All Property	1998 Survey Data	24.57	1.14	89.55	100.00			
	A	1997	Residential	1998 Survey Data	15.68	1.05					
493400	Spencer										
	A	2002	All Property	Sales/Appraisals	31.75	1.19	28.53	35.00			
	A	2002	Residential	Sales Only	16.47	1.04			28.57		
493600	Tioga										
	A	2002	All Property	Sales/Appraisals	16.02	1.05	9.94	11.00			
	A	2002	Residential	Sales Only	17.66	1.09			10.06		

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 \*\*\* If available.  
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**County of Tompkins**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
509901	Tompkins County Assessing Unit										
B		2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
B		2002	Residential	Review of Reassessment					100.00	2003	yes

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\*\*\* If available.

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**County of Ulster**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	Eq. Rate	2002 State Assmnt. Ratio ***	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
510800	Kingston											
	C	2002	All Property	Sales/Appraisals	21.91	1.06	40.24	50.00				
	C	2002	Residential	Sales Only	22.60	1.07				39.82		
512000	Denning											
	A	2002	All Property	1998 Survey Data	30.56	1.03	25.18	28.15				
	A	1997	Residential	1998 Survey Data	29.64	1.05						
512200	Esopus											
	B	2002	All Property	Review of Reassessment			100.00	100.00			2003	yes
	B	2002	Residential	Review of Reassessment						100.00	2003	yes
512400	Gardiner											
	B	2002	All Property	Sales/Appraisals	14.69	1.04	76.75	100.00			2004	
	B	2002	Residential	Sales Only	16.33	1.05				75.97	2004	
512600	Hardenburgh											
	A	2002	All Property	Sales/Appraisals	13.52	1.06	88.34	100.00				
	A	2002	Residential	Sales/Appraisals	6.55	1.00				97.05		
512800	Hurley											
	B	2002	All Property	Review of Reassessment			107.35	100.00			2003	yes
	B	2002	Residential	Review of Reassessment						100.00	2003	yes
513000	Kingston											
	B	2002	All Property	Sales/Appraisals	48.37	0.75	1.94	2.13				
	B	2002	Residential	Sales/Appraisals	18.31	1.04				1.62		
513200	Lloyd											
	B	1997	All Property	Review of Reassessment			80.22	90.00			2003	
	B	1997	Residential	Review of Reassessment							2003	
513400	Marbletown											
	B	2001	All Property	Review of Reassessment			84.15	93.00				
	B	2001	Residential	Review of Reassessment								
513600	Marlborough											
	B	2002	All Property	Review of Reassessment			100.00	100.00				
	B	2002	Residential	Review of Reassessment						100.00		

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**County of Ulster**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
513800	New Paltz										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
514000	Olive										
	A	2002	All Property	CAMA/Appraisals	27.92	0.79	1.39	1.39			
	A	2002	Residential	CAMA	16.16	1.01			0.73		
514200	Plattekill										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	B	2002	Residential	Review of Reassessment					100.00	2004	yes
514400	Rochester										
	A	2002	All Property	Sales/Appraisals	21.70	1.11	75.56	80.00			
	A	2002	Residential	Sales Only	19.90	1.08			72.61		
514600	Rosendale										
	B	2002	All Property	CAMA/Appraisals	10.90	1.02	73.63	80.00			
	B	2002	Residential	CAMA	12.19	1.02			72.19		
514800	Saugerties										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2002	Residential	Review of Reassessment					100.00		
515000	Shandaken										
	A	2002	All Property	Sales/Appraisals	22.24	1.05	40.00	40.00			
	A	2002	Residential	Sales Only	23.22	1.11			35.21		
515200	Shawangunk										
	B	2002	All Property	Sales/Appraisals	15.09	1.07	27.65	30.00			
	B	2002	Residential	Sales Only	12.53	1.03			26.81		
515400	Ulster										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
515600	Wawarsing										
	A	2002	All Property	Sales/Appraisals	25.14	0.54	2.92	3.28			
	A	2002	Residential	Sales Only	24.89	1.09			2.10		

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County of Ulster

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
515800	Woodstock										
	A	1998	All Property	Review of Reassessment			76.00	76.00			
	A	1998	Residential	Review of Reassessment							

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		County of Warren						2002	2002	Year of	Approved
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Annual Reassessment Plan *****
520500	Glens Falls										
	C	2002	All Property	Sales/Appraisals	10.60	1.02	95.00	95.00		2005	
	C	2002	Residential	Sales Only	10.51	1.03			91.00	2005	
522000	Bolton										
	A	1997	All Property	Review of Reassessment			83.00	83.00		2004	
	A	1997	Residential	Review of Reassessment						2004	
522200	Lake George										
	B	1997	All Property	Review of Reassessment			83.00	83.00		2004	
	B	1997	Residential	Review of Reassessment						2004	
522400	Chester										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
522600	Hague										
	A	1999	All Property	Review of Reassessment			92.40	100.00		2003	
	A	1999	Residential	Review of Reassessment						2003	
522800	Horicon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2004	yes
	A	2002	Residential	Review of Reassessment					100.00	2004	yes
523000	Johnsburg										
	A	2002	All Property	1998 Survey Data	25.15	1.11	4.07	4.07		2004	
	A	1997	Residential	1998 Survey Data	24.67	1.07				2004	
523200	Lake Luzerne										
	A	1997	All Property	1998 Survey Data	23.29	0.67	65.00	65.00		2003	
	A	1997	Residential	1998 Survey Data	20.05	1.00				2003	
523400	Queensbury										
	C	2002	All Property	Sales/Appraisals	10.60	1.02	95.00	95.00		2005	
	C	2002	Residential	Sales Only	10.51	1.03			91.00	2005	
523600	Stony Creek										
	A	2002	All Property	Sales/Appraisals	23.41	1.13	2.20	2.20			
	A	2002	Residential	Sales/Appraisals	15.46	1.06			2.13		

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County of Warren

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
523800	Thurman										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
524000	Warrensburg										
	A	1997	All Property	1998 Survey Data	5.96	0.98	95.00	95.00		2004	
	A	1997	Residential	1998 Survey Data	8.18	1.00				2004	

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County of Washington

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
532000	Argyle										
	A	1997	All Property	1998 Survey Data	15.66	1.00	92.80	92.80		2003	yes
	A	1997	Residential	1998 Survey Data	14.69	1.07				2003	yes
532200	Cambridge										
	A	2002	All Property	Sales/Appraisals	17.64	0.99	85.27	100.00			
	A	2002	Residential	Sales/Appraisals	13.76	1.02			82.60		
532400	Dresden										
	A	2001	All Property	Review of Reassessment			94.09	100.00			
	A	2001	Residential	Review of Reassessment							
532600	Easton										
	A	2002	All Property	CAMA/Appraisals	17.55	0.97	3.52	4.00			
	A	2002	Residential	CAMA	17.11	1.04			3.00		
532800	Fort Ann										
	A	1997	All Property	1998 Survey Data	14.03	1.04	84.81	95.00		2003	
	A	1997	Residential	1998 Survey Data	14.10	1.02				2003	
533000	Fort Edward										
	B	2002	All Property	CAMA/Appraisals	11.87	1.00	100.00	100.00			
	B	2002	Residential	CAMA	13.27	1.02			104.00		
533200	Granville										
	B	2000	All Property	Review of Reassessment			100.00	100.00			
	B	2000	Residential	Review of Reassessment							
533400	Greenwich										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2001	Residential	Review of Reassessment						2003	yes
533600	Hampton										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
533800	Hartford										
	A	2002	All Property	Sales/Appraisals	20.18	1.05	8.36	10.00			
	A	2002	Residential	Sales/Appraisals	21.45	1.06			7.96		

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County of Washington											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
534000	Hebron										
	A	2002	All Property	Sales/Appraisals	14.08	1.03	88.44	100.00			
	A	2002	Residential	Sales/Appraisals	15.66	1.07			86.14		
534200	Jackson										
	A	2002	All Property	Sales/Appraisals	17.98	0.96	56.66	70.00			
	A	2002	Residential	Sales/Appraisals	17.09	1.01			55.37		
534400	Kingsbury										
	B	2001	All Property	Review of Reassessment				100.00	100.00	2003	yes
	B	2001	Residential	Review of Reassessment						2003	yes
534600	Putnam										
	A	2001	All Property	Review of Reassessment			94.09	100.00			
	A	2001	Residential	Review of Reassessment							
534800	Salem										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							
535000	White Creek										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					100.00		
535200	Whitehall										
	A	2000	All Property	Review of Reassessment			100.00	100.00			
	A	2000	Residential	Review of Reassessment							

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**County of Wayne**

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542000	Arcadia										
	B	2002	All Property	Sales/Appraisals	12.08	1.03	87.02	94.00			
	B	2002	Residential	Sales Only	9.79	1.02			90.47		
542200	Butler										
	A	2002	All Property	CAMA/Appraisals	11.52	0.97	94.67	94.67		2004	
	A	2002	Residential	CAMA	16.52	0.99			84.91	2004	
542400	Galen										
	A	2002	All Property	CAMA/Appraisals	15.59	0.96	95.00	95.00		2004	
	A	2002	Residential	CAMA	13.72	1.01			96.72	2004	
542600	Huron										
	A	2002	All Property	Sales/Appraisals	15.21	1.03	97.50	97.50			
	A	2002	Residential	Sales Only	14.78	1.03			94.78		
542800	Lyons										
	B	2000	All Property	Review of Reassessment			98.00	98.00		2004	
	B	2000	Residential	Review of Reassessment						2004	
543000	Macedon										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
543200	Marion										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2005	
	B	2001	Residential	Review of Reassessment						2005	
543400	Ontario										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
543600	Palmyra										
	B	2002	All Property	CAMA/Appraisals	11.82	1.04	100.00	100.00		2004	
	B	2002	Residential	CAMA	10.04	1.01			97.27	2004	
543800	Rose										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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**County of Wayne**

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544000	Savannah										
	A	2002	All Property	Sales/Appraisals	11.05	1.02	97.00	97.00		2004	
	A	2002	Residential	Sales Only	8.33	1.02			99.57	2004	
544200	Sodus										
	B	2002	All Property	Sales/Appraisals	21.41	1.03	90.00	90.00		2004	
	B	2002	Residential	Sales Only	11.90	1.03			90.41	2004	
544400	Walworth										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
544600	Williamson										
	B	2000	All Property	Review of Reassessment			97.00	97.00		2004	
	B	2000	Residential	Review of Reassessment						2004	
544800	Wolcott										
	B	2001	All Property	Review of Reassessment			100.00	100.00		2004	
	B	2001	Residential	Review of Reassessment						2004	

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**County of Westchester**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
550800	Mt Vernon										
	C	2002	All Property	Sales/Appraisals	24.65	0.90	4.56	5.39			
	C	2002	Residential	Sales Only	18.07	1.02			3.67		
551000	New Rochelle										
	C	2002	All Property	Sales/Appraisals	22.38	0.96	4.02	5.45			
	C	2002	Residential	Sales Only	17.07	1.01			3.67		
551200	Peekskill										
	C	2002	All Property	Sales/Appraisals	31.51	1.04	5.57	6.63			
	C	2002	Residential	Sales Only	18.08	1.04			4.61		
551400	Rye										
	C	2001	All Property	Sales/Appraisals	28.39	1.08	2.85	3.79			
	C	2001	Residential	Sales Only	15.06	1.03					
551700	White Plains										
	C	2002	All Property	Sales/Appraisals	36.40	0.83	4.71	6.35			
	C	2002	Residential	Sales Only	15.12	1.01			3.05		
551800	Yonkers										
	C	2002	All Property	Sales/Appraisals	22.84	0.96	4.20	5.73			
	C	2002	Residential	Sales Only	16.32	1.02			3.74		
552000	Bedford										
	C	2002	All Property	Sales/Appraisals	14.02	1.05	11.95	14.22			
	C	2002	Residential	Sales Only	13.29	1.06			11.68		
552200	Cortlandt										
	C	2002	All Property	Sales/Appraisals	17.25	1.02	2.26	3.35			
	C	2002	Residential	Sales Only	13.65	1.02			2.16		
552400	Eastchester										
	C	2002	All Property	Sales/Appraisals	33.46	1.16	2.17	2.83			
	C	2002	Residential	Sales Only	20.23	1.10			1.93		
552600	Greenburgh										
	C	2002	All Property	Sales/Appraisals	22.08	0.93	4.52				
	C	2002	Residential	Sales Only	14.08	1.03			3.82		

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County of Westchester

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
552800	Harrison										
	C	2002	All Property	Sales/Appraisals	19.18	0.98	2.19	2.33			
	C	2002	Residential	Sales Only	16.94	1.02			2.00		
553000	Lewisboro										
	C	2002	All Property	Sales/Appraisals	12.10	1.01	11.78	13.76			
	C	2002	Residential	Sales Only	11.93	1.01			11.71		
553200	Mamaroneck										
	C	2002	All Property	Sales/Appraisals	20.72	1.08	2.40	2.79			
	C	2002	Residential	Sales Only	16.99	1.06			2.29		
553400	Mount Pleasant										
	C	2002	All Property	Sales/Appraisals	17.39	0.97	2.07	2.54			
	C	2002	Residential	Sales Only	11.55	1.02			1.92		
553600	New Castle										
	C	2002	All Property	Sales/Appraisals	14.23	1.02	22.78	27.00			
	C	2002	Residential	Sales Only	13.57	1.02			22.52		
553800	North Castle										
	C	2001	All Property	Sales/Appraisals	20.47	0.98	2.81	3.41			
	C	2001	Residential	Sales Only	15.32	1.03					
554000	North Salem										
	B	2002	All Property	Sales/Appraisals	14.91	1.08	11.52	14.12			
	B	2002	Residential	Sales Only	13.04	1.07			11.83		
554200	Ossining										
	C	2001	All Property	Sales/Appraisals	42.88	1.12	7.93	8.79			
	C	2001	Residential	Sales Only	11.48	1.01					
554400	Pelham										
	C	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	C	2002	Residential	Review of Reassessment					100.00	2003	yes
554600	Pound Ridge										
	B	2002	All Property	Sales/Appraisals	18.54	0.99	17.55	19.35			
	B	2002	Residential	Sales Only	14.89	1.03			17.87		

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**County of Westchester**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
554800	Rye										
	C	2002	All Property	Sales/Appraisals	27.88	1.03	2.58	3.57		2004	
	C	2002	Residential	Sales Only	15.25	1.01			2.20	2004	
555000	Scarsdale										
	C	2001	All Property	Sales/Appraisals	12.84	1.03	2.20	2.71			
	C	2001	Residential	Sales Only	12.20	1.04					
555200	Somers										
	C	2002	All Property	Sales/Appraisals	13.38	1.00	15.11	17.35			
	C	2002	Residential	Sales Only	12.90	1.02			14.70		
555400	Yorktown										
	C	2002	All Property	Sales/Appraisals	10.27	1.02	2.85	3.64			
	C	2002	Residential	Sales Only	8.96	1.01			2.79		
555600	Mount Kisco										
	C	2002	All Property	Sales/Appraisals	28.08	0.91	25.49	34.77			
	C	2002	Residential	Sales Only	15.26	1.00			20.09		

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County of Wyoming											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
562000	Arcade										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
562200	Attica										
	B	2000	All Property	Review of Reassessment			100.00	100.00		2003	
	B	2000	Residential	Review of Reassessment						2003	
562400	Bennington										
	A	2002	All Property	CAMA/Appraisals	24.02	0.97	64.73	73.00			
	A	2002	Residential	CAMA	13.34	1.02			66.34		
562600	Castile										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
562800	Covington										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
563000	Eagle										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
563200	Gainesville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
563400	Genesee Falls										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
563600	Java										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
563800	Middlebury										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Wyoming

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
564000	Orangeville										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
564200	Perry										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
564400	Pike										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
564600	Sheldon										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
564800	Warsaw										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
565000	Wethersfield										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes

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County of Yates											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	2002 Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
572000	Barrington										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
572200	Benton										
	A	1997	All Property	1998 Survey Data	11.50	0.98	90.00	90.00		2003	
	A	1997	Residential	1998 Survey Data	10.38	0.98				2003	
572400	Italy										
	A	1997	All Property	1998 Survey Data	13.21	0.86	96.41	90.00		2003	
	A	1997	Residential	1998 Survey Data	12.52	1.00				2003	
572600	Jerusalem										
	A	2002	All Property	1998 Survey Data	20.54	1.02	91.00	91.00		2004	
	A	1997	Residential	1998 Survey Data	17.42	0.97				2004	
572800	Middlesex										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
573000	Milo										
	B	2002	All Property	CAMA/Appraisals	17.48	0.98	89.50	89.50		2004	
	B	2002	Residential	CAMA	18.09	0.99			85.19	2004	
573200	Potter										
	A	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	A	2002	Residential	Review of Reassessment					100.00	2003	yes
573400	Starkey										
	B	2002	All Property	Review of Reassessment			100.00	100.00		2003	yes
	B	2002	Residential	Review of Reassessment					100.00	2003	yes
573600	Torrey										
	A	2002	All Property	CAMA/Appraisals	18.17	0.97	90.00	90.00		2004	
	A	2002	Residential	CAMA	16.49	1.06			92.79	2004	

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		New York City				2002					
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2002 State Eq. Rate	Locally Stated Assmnt. Ratio ***	2002 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Approved Annual Reassessment Plan *****
650000	New York City										
	C	2002	1	Review of Reassessment			5.83	8.00		2003	yes
	C	2002	2	Review of Reassessment			37.65	45.00		2003	yes
	C	2002	3	Review of Reassessment			45.00	45.00		2003	yes
	C	2002	4	Review of Reassessment			40.69	45.00		2003	yes

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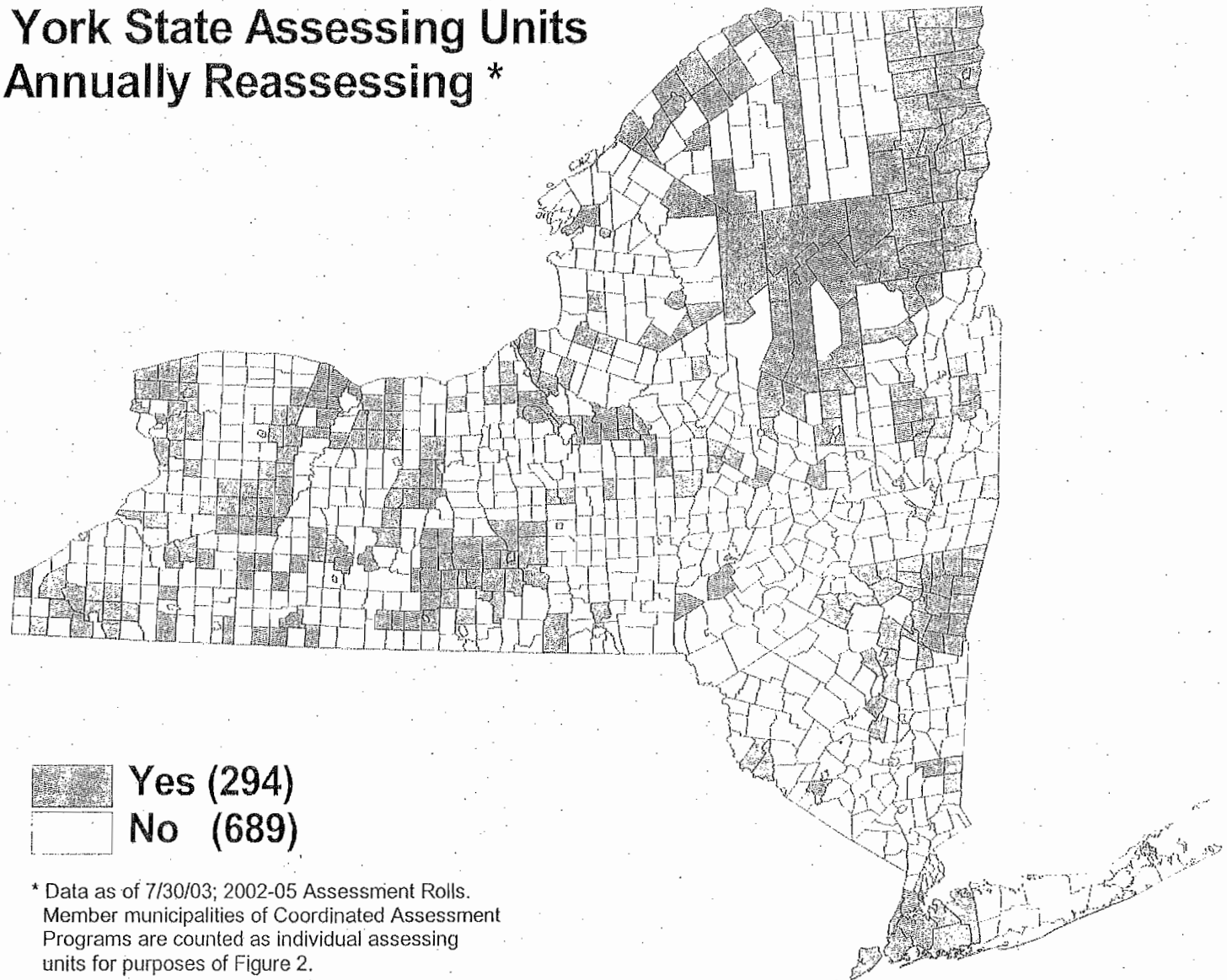
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**Figure 2**  
**New York State Assessing Units**  
**Annually Reassessing \***



\* Data as of 7/30/03; 2002-05 Assessment Rolls.  
Member municipalities of Coordinated Assessment  
Programs are counted as individual assessing  
units for purposes of Figure 2.

