

# **Assessment Equity in New York: Results from the 2004 Market Value Survey**



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**Assessment Equity in New York:**  
**Results from the 2004 Market Value Survey**

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## **Assessment Equity in New York: Results from the 2004 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 2004 market value survey.

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

### **2004 Market Value Survey Data and Estimation Methodology**

For the 2004 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 is a sufficient number of sales to provide a reliable estimate of the ratio of assessed value to sales price. The sales prices may be time-adjusted to a common valuation date in order to establish value and assessment ratio as of that date.
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 time-adjusted 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 means 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 inevitable imperfections on the roll, as assessment is not an exact science.

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 a prior, recent market value survey may have been reused in the 2004 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 activity. The PRD is used to determine if there is a bias on an assessment roll toward systematic over-assessment of either high- or low-value properties in comparison to the average property. In computing the PRD, the simple mean of the assessment ratios is divided by the value-weighted mean ratio. If no bias exists, the two ratios should be close to each other, and the PRD should be near 1.00. This is referred to as "neutral" assessment practice, i.e., no price-related bias. 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.

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

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

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 -- Maintenance Aid Program\***

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 2004 market survey, the median residential COD among the sampled assessing units was 15.10, and the median for all property classes combined was 16.17.<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 4.46 to 110.87. For the residential COD, the range among assessing units was 2.68 to 46.30.

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

Table 2 summarizes the 2004 COD information according to type of assessing unit, as measured by population density, and a generalized interpretation of IAAO and State Board COD standards shown in Tables 1a and 1b. Over 60 percent of all assessing units had 2004 CODs that reflected uniform assessing practices for the entire roll.

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

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

**Table 2. Summary of COD Values for Sampled Assessing Units, by Degree of Urbanization (2004 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	254	15	20	34%	61%
>101 – ≤400	106	12	17	27%	67%
> 400	106	10	15	22%	57%
<b>TOTAL</b>	<b>466</b>	<b>10 - 15</b>	<b>15 - 20</b>	<b>30%</b>	<b>61%</b>

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

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 802 (81.6%) of the state's assessing units had high quality assessment rolls. This represents a modest improvement over the 77.2 percent found to be equitable in the 2003 survey analysis.

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

	Total	Number with Uniformity	
		Residential	All Property
Sampled	466	138	285
Non-Sampled	517	517	517
<b>Total</b>	<b>983</b>	<b>655 (66.5%)</b>	<b>802 (81.6%)</b>

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

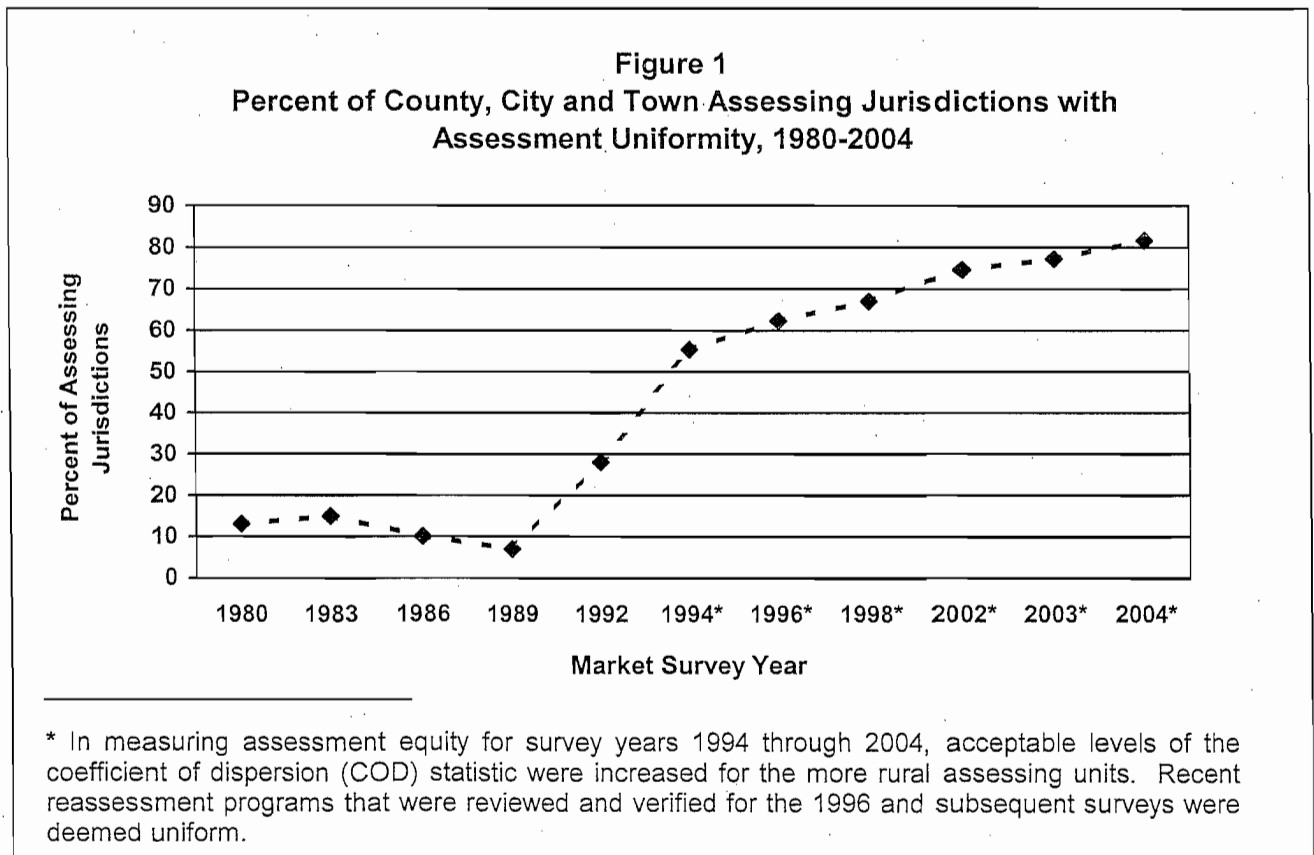
Another view of the quality of assessment rolls can be obtained from analysis of the level of assessment reflected on the roll, as contrasted with the degree of uniformity. Table 4 shows the distribution of 2004 equalization rates, which reflect the average percentage of market value used in assessing. The data indicate that about three-quarters of all assessing units now 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 2004 State Equalization Rate

Level of Assessment	Number of Assessing Units*
0.00 - 10.00	76
10.01 - 25.00	38
25.01 - 50.00	44
50.01 - 75.00	89
75.01 - 100.00	727
Greater than 100.00	7
<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 more than 80 percent of all assessing units now assessing uniformly. With the recent (2003) Nassau County reassessment (over 425,000 parcels), these equitable assessing units also now include over three-quarters of all the 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. Nearly 50 percent of them assessed residential property in a neutral manner: they generally did not tend to favor either high- or low-value properties. However, nearly half tended to over-assess low-value homes relative to high-value homes, while only one percent tended to do the reverse. These results reflect a decline in equity (as measured by the PRD) from the prior market value survey. This result is thought to reflect the strong residential real estate market condition in some parts of the state, and the differential effects that such markets can have on parcels of different values.

**Table 5. Value-Related Bias in Assessing, Sampled Assessing Units, 2004 Market Value Survey**

Price-Related Differential	Residential Class		All Property Classes	
	Number of Assessing Units	Percent	Number of Assessing Units	Percent
Progressive	4	1%	95	20%
Neutral	230	49%	204	44%
Regressive	232	50%	167	36%
<b>TOTAL</b>	<b>466</b>	<b>100%</b>	<b>466</b>	<b>100%</b>

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

When all property classes are combined, the situation changes significantly. Table 5 shows that 20 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 36 percent demonstrate the

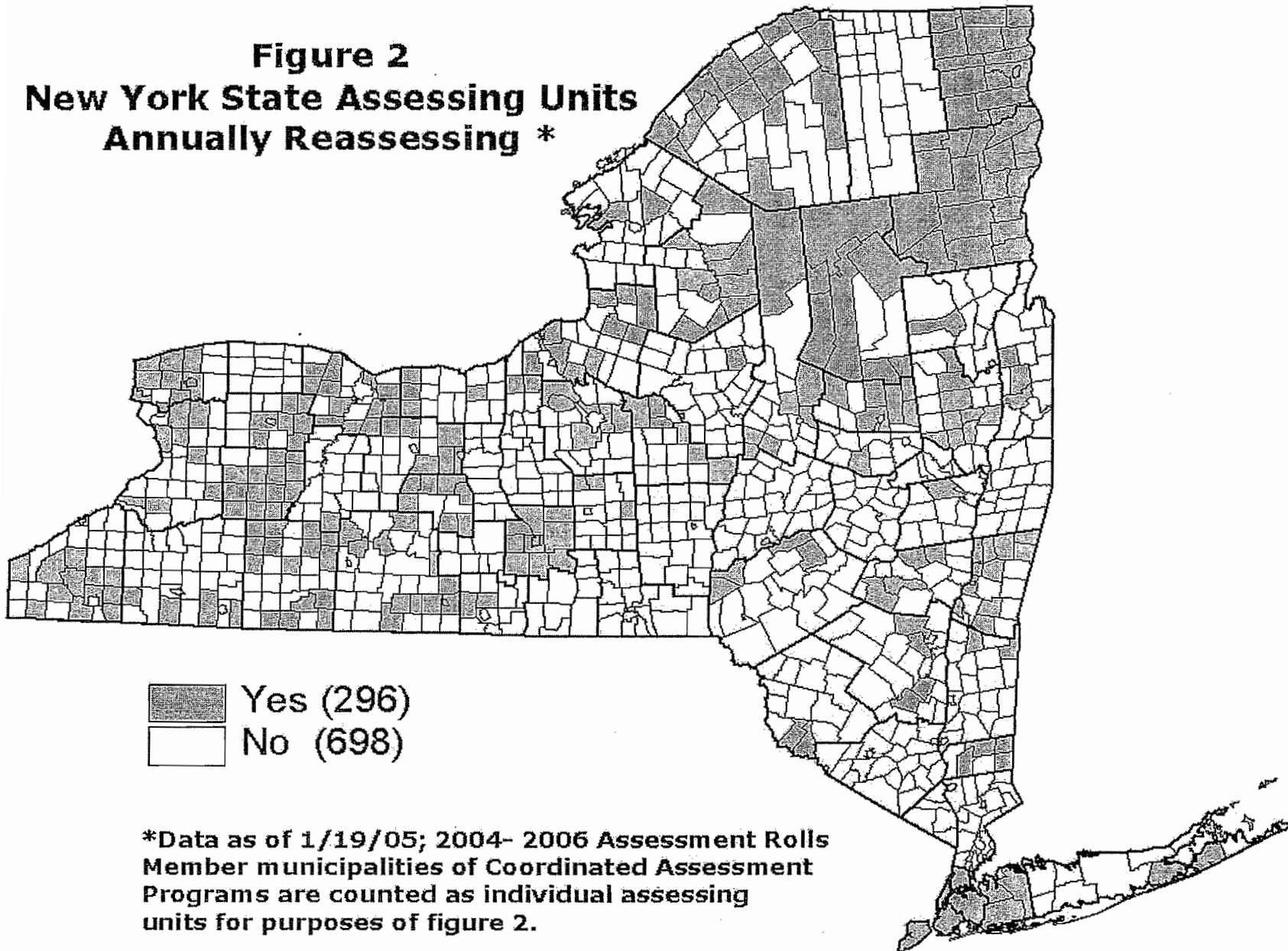
opposite behavior, regressive assessing, meaning that they tend to overvalue the lower-priced properties (generally vacant land). The remaining 44 percent of the assessing units assess in a neutral manner with respect to value when all property classes are considered together.

### **Recent Reassessment Activity Subsequent to the 2004 Market Survey**

Approximately 14 percent (67) of the 466 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 2004 survey, either in 2005 or 2006. 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 517 assessing units for which recent reassessment projects were reviewed for the 2004 market survey, 336 have a subsequent reassessment project scheduled in 2005 or 2006. Thus, 65 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 localities that perform annual reassessment. As of January 2005, some 296 assessing units are committed to updating their assessment rolls on an annual basis, thus ensuring that equity will be maintained as market conditions change. This represents an increase from 278 assessing units in the prior year.

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







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:

2004

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><b>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”.</b></p>		
1	<p><b>a) Is this year's reassessment effort being conducted to conform to an already approved Annual Reassessment Plan? [Y/N]</b></p>	
	<p><b>b) If the previous answer is “Y”, provide the year for which the original Plan was submitted.</b></p>	
	<p><b>c) If the answer to (a) is “Y” and the original plan was subsequently revised, provide the year of the most current revised Plan.</b></p>	

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? <b>[Y/N]</b>	
4	Is this year's reassessment effort being assisted by a vendor? <b>[Y/N]</b>	
5	What was the Equalization Rate for the prior year's assessment roll?	
6	Referring to the Assessing Unit Needs Analysis sections of the Annual Plan, has the assessing unit complied with the following requirements of the plan? <b>[Y/N]</b>	
	a) Existing computer hardware specifications and future upgrade plans.	
	b) Existing computer software specifications and future upgrade plans.	
	c) Staff resources.	
	d) Funding plan.	
	e) Acquisition of necessary staff skills.	

## 2) FINDINGS FOR SYSTEMATIC ANALYSIS

With respect to each of the following factors, ORPS finds as follows:		Compliance with Plan	
		Yes	No
1.	<b>Systematic Analysis</b>		
	a. Acquisition and maintenance of parcel inventory data.		
	b. Acquisition and maintenance of market area valuation data.		
	c. Grouping of data.		
	d. Analysis of data.		
	e. Applying valuation techniques.		
	f. Validation of results.		
2.	<b>Reappraisal Cycle</b>	Yes	No
	The physical inspection and reappraisal of each parcel at least once every six years.		

### ORPS Summary of Findings – Compliance with Plan:

#### All "YES" Findings

The municipality conducted the steps of systematic analysis and met the requirement of physical inspection and reappraisal of each parcel at least once every six years in compliance with its annual reassessment plan.

#### Some "NO" Findings

The municipality did not comply with its annual reassessment plan regarding one or more of the above noted requirements. A further explanation can be found below.

#### Systematic Analysis- Parcel Inventory Data (1a)

#### "NO" Findings

The city/town did not acquire or maintain parcel inventory data for parcels on the assessment roll.

There is no building permit system in place in the city/town 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 that changed on the assessment roll.

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

### **Systematic Analysis – Market Area Valuation Data (1b)**

#### **“NO” Findings**

The city/town did not have a sufficient system in place to obtain and maintain the required market valuation data needed for Annual Reassessment.

The city/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 city/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 city/town on an annual basis for valuation purposes. The city/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 city/town included eight years of sales data to allow for sufficient market data to perform their analysis.

### **Systematic Analysis – Grouping of Data (1c)**

#### **“NO” Findings**

The city/town has failed to identify appropriate groupings of parcels for the purpose of analysis.

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

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

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

### **Systematic Analysis – Analysis of Data (1d)**

#### **“NO” Findings**

The city/town did not perform a systematic analysis to ensure that all parcels are assessed equitably at 100% of market value.

The city/town did not provide any information to demonstrate how it 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 city/town only performed an analysis of residential property and did not analyze any other property types.

### **Systematic Analysis – Applying Valuation Techniques (1e)**

#### **“NO” Findings**

The city/town did not employ the various valuation techniques and methodologies as indicated in its 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/town used CAMA to value residential properties only. No adjustments were made to commercial properties.

Only trending was used by the city/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/town stated in its plan that it intended to use the cost, market and income approach for commercial properties; however, the only valuation technique used was cost.

### **Systematic Analysis – Validation of results (1f)**

#### **“NO” Finding**

The city/town did not validate the valuation results.

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

Validation occurred for residential properties only.

### **Reappraisal Cycle (2)**

#### **“NO” Findings**

The city/town did not comply with the reappraisal cycle as described in the six-year plan.

The city's/town'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/town to reappraise all parcels, as required, within the next five years of the plan; however, a revised plan must be provided that reflects a change to the reappraisal cycle.

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

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

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

1. Enter the appropriate data	Municipal Parcel Count From The Reassessment Roll	# Of Parcels Where The Assessment Has Changed	# of Parcels Where The Assessment Has Not Changed
TOTALS	0	0	0

2.	Referring to Section 8 Appendix A of this document	
	a. Did the ORPS' reviewer acquire All, Some or None of the listed products?	
	b. If the answer to the previous question was not All, provide an explanation as to why the products were not acquired.	
	c. Did the ORPS' reviewer have access to All, Some or None of the listed, but not acquired, products? [NA if answer to a. is All]	
d. If the answer to the previous question was not All or NA, 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**

<b>1</b>	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!
B			#DIV/0!				#DIV/0!
C			#DIV/0!				#DIV/0!
D			#DIV/0!				#DIV/0!
TSOL			#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%.

<b>3</b>	Identify the source of the Reassessment Roll Data [Enter Y for the appropriate source.]		
	a. Assessment disclosure file		c. Final roll file
	b. Tentative roll file		d. Other (Identify)

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

<b>5</b>	Explanation of differences (only necessary if difference in table above > +/- 10%)
	The difference for Major Type A can be explained by...
	The difference for Major Type B can be explained by...
	The difference for Major Type C can be explained by...

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 that has a complex (large) parcel. All parcels in the same Major Type that 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 Appendix B.

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

<b>1</b>	Record the following values for any parcel(s) or economic units that 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:				0
<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	<p>Is the assessing unit's inventory for the above parcel(s) current, accurate and complete? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
6	<p>Were acceptable valuation practices employed for the above parcels? [Y/N]</p> <p>If N for any parcel, provide explanation below:</p>	
7	<p>Is the value of any of the above parcels currently in litigation? [Y/N]</p> <p>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.</p>	
8	<p>Enter the total ORPS' determination of Market Value for this Major Type in the assessing unit. (See example in the Instructions.)</p>	
9	<p>Calculate and enter 5% of the Question 8 value. (This will be the dollar amount above and below 100% of market value that still falls within acceptable IAAO standards for Level of Assessment.)</p>	
10	<p>Is the Total Dollar Difference in Question 1(D) of this section greater than the dollar amount in Question #9? [Y/N]</p>	
<p>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.</p>		

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

Enter appropriate data below.

1a	Sale Price Dependent Assessed Values (SPDAV) for Major Type A.		
	Sold	Unsold	Difference
Parcel Count			
A.) Percent With Assessment Changes			
B.) Average Percent of Change			

1b	Conclusion of SPDAV Analysis. (If conclusion is that SPDAV exist, skip part 2a and 2b below)
	<p>SPDAV may be indicated if the percentage of sold properties with assessment changes is five points, or more, higher than the percentage of unsold properties with assessment changes. Based on this test, SPDAV <b>does/does not</b> exist for this reassessment. SPDAV may be indicated if the average percent change of sold properties is five points, or more, higher than the average percent change of unsold properties. Based on this test, SPDAV <b>does/does not</b> exist for this reassessment.</p> <p><i>(The reviewer can also introduce other test evidence as appropriate such as the Chi-Square test, the Mann-Whitney test, the ANOVA table, and/or the regression coefficient.)</i></p> <p>Based on all the tests performed, this reviewer concludes that SPDAV <b>does/does not</b> exist for this reassessment.</p>

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

Enter appropriate data below.

2a	Sale Ratio Study Statistics for Major Type A
1) Years of Sales	
2) Number of Sales	
3) Minimum AV/TASP Ratio	
4) Maximum AV/TASP Ratio	
5) Standard Deviation	
6) Price Related Differential (PRD)	
7) Coefficient Of Dispersion (COD)	
8) Mean Ratio	
9) Median Ratio	
10) Weighted Mean Ratio (WM)	
11) Weighted Mean x .95	
12) Confidence Level Tested < 95%? Enter "N" or alternate %	
13) Weighted Mean Confidence Interval Low Limit	
14) Low Limit > 95% of WM? Enter (Y/N)	
15) Weighted Mean x 1.05	
16) Weighted Mean Confidence Interval High Limit	
17) Hi Limit < 105% of WM? Enter (Y/N)	
18) Average 2004 Total Assessed Value	
19) Average Sale Price	
20) Average Time Adjusted Sale Price	

2b	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 below.

3a	CAMA Ratio Study Statistics for Major Type A
1) Total Major Type A Parcels	
2) Number of Parcels in Study	
3) Minimum Ratio	
4) Maximum Ratio	
5) Weighted Mean Ratio	
6) Average 2004 Total Assessed Value	
7) Average Model Estimate	

3b	Conclusion of CAMA Ratio Analysis For Major Type A

4	Sales Analysis for Major Types B and C (Answer the first question and then enter results only if statistical confidence tests are met)	
Statistical Measure	B Commercial	C Vacant
Did the ratio meet statistical confidence tests? (Y/N)		
Number of Sales		
P.R.D.		
C.O.D.		
Average Assessed Value		
Average Sale Price		
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.)

5	<b>Conformity with Uniformity Acceptability</b>	
	a. 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 for assessment uniformity? <b>[Y/N/NA]</b> NA means that not enough data was available to draw conclusions directly from this analysis.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	b. If the answer to the previous question was <b>not [Y]</b> for any Major Type, can the reviewer determine that the reassessment values in that Major Type are uniform using an alternate procedure? <b>[Y/N/NA]</b> NA means that the Major Type has already met ratio study standards in the previous question.	
	A - Residential	
	B - Commercial/Industrial	
	C - Farm/Vacant	
	c. 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.	
	<p><i>(For MT A)</i> ORPS' staff analyzed assessed value per square foot statistics stratified by neighborhood, building style, age and condition and finds that this municipality was consistent and uniform in applying values to its residential parcels.</p> <p><i>(For MT B)</i> ORPS' staff collaborated with the municipality in the development of a commercial valuation factor file using sales and economic data from this municipality and other comparable municipalities. This valuation factor file was uniformly applied to the municipality's commercial and light industrial descriptions. The resulting values were not changed substantially during value review, thereby retaining the uniformity of the results.</p> <p>The municipality developed a study of value per unit of measure per individual used-as code and per neighborhood. Consistency was maintained by developing central tendency statistics and then evaluating outliers, thereby ensuring the uniformity of the values.</p> <p><i>(For MT C)</i> ORPS' staff collaborated with the municipality in the development of land schedules using sales data from this municipality and other comparable municipalities. These land schedules were uniformly applied to the municipality's land descriptions. The resulting land values were not changed substantially during value review, thereby retaining the uniformity of the results.</p> <p>The municipality developed a study of value per unit of measure per individual land type and per neighborhood. Consistency was maintained by developing central tendency statistics and then evaluating outliers, thereby ensuring the uniformity of the values.</p>	

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

<b>6</b>	<b>Conformity with Level Acceptability</b>	
<p>a. Referring to the statistics (Mean Ratio, Median Ratio, Weighted Mean Ratio, etc.) on the previous pages for Major Types A, B, and C, do the local reassessment values conform with the locality's stated uniform percentage of value in accordance with IAAO ratio study performance standards? [Y/N/NA] NA means that not enough data was available to draw conclusions directly from this analysis.</p>		
A - Residential		
B - Commercial/Industrial		
C - Farm/Vacant		
<p>b. If the answer to the previous question was <b>not [Y]</b> for any Major Type, can the reviewer determine that the reassessment values in that Major Type conform with the stated uniform percentage of value using an alternate procedure? [Y/N/NA] NA means that the Major Type has already been confirmed in the previous question.</p>		
A - Residential		
B - Commercial/Industrial		
C - Farm/Vacant		
<p>c. Give an explanation (and data, if appropriate) for any Major Type where an alternative procedure indicates <b>Level</b> acceptability. Include a description of that alternative procedure.</p>		
<p>Taking into account the assessor's analysis and knowledge of the market, and the amount of change made to the assessments compared to the value trends independently developed by ORPS for Major Type X (see Sec. 4 a. questions 4 &amp; 5), the reviewer accepts the local assessed value at the stated uniform percentage of value.</p>		
<p>(Repeat this paragraph for each Major Type where the above answer to 6 b. is "Y".)</p>		

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:



## 5) 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:	

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

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 NA.			
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:	

6) 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

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

7) INTER-CLASS ASSESSMENT UNIFORMITY ATTESTATION FOR STATE AID

(Not to be used for Special Assessing Units)

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. Enter this finding on the 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** that is generated by 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.*

7) 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. Enter this finding on 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. Enter this finding on the 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. Enter this finding on the 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. Enter this finding on the Determination and Signature page.**

ORPS' Regional Reviewer:		DATE:	
--------------------------	--	-------	--

## 8) 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: WEIGHTED COEFFICIENT OF DISPERSION

#### 1. Computing the Coefficient of Dispersion

The coefficients of dispersion (CODs) contained in this report are calculated from the estimates of market value (sales, appraisals, and Computer Assisted Mass Appraisal (CAMA) estimates) derived in the New York State Board of Real Property Services' 2004 market value survey. "Weighted" CODs for the entire assessment roll are calculated when appraisals and/or sales are available and are used to reflect the composition of each assessment roll appropriately, as rolls may be stratified by property type and value category for survey purposes. In contrast, CODs calculated through CAMA need not be weighted as they use data for all the parcels for which values are being predicted.

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

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

where:

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

$R_m$  = median assessment ratio;

$R_i$  = observed assessment ratio for each parcel;

$N$  = number of properties sampled.

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



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

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

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

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

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

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

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

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

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

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.

### B.3

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

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

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

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

## II. Computing the Price-Related Differential

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

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

**Example of Price-Related Differential Values**

	<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:

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

where:

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

B.5

$R_{ij}$  = ratio of assessed value to estimated market value (appraisal or sale) (one for each sampled property in each stratum);

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

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



C.1

## Appendix C

**2004 Market Value Survey:**

**Coefficient of Dispersion and Price Related Differential**

New York State Board Of Real Property Services  
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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
010100	Albany										
	C	2003	All Property	Review of Reassessment			97.17	97.17			
	C	2003	Residential	Review of Reassessment					89.63		
010300	Cohoes										
	C	2001	All Property	Review of Reassessment			92.00	92.00			
	C	2001	Residential	Review of Reassessment					83.16		
011800	Watervliet										
	C	2002	All Property	Sales/Appraisals	16.78	1.03	100.00	100.00			
	C	2003	Residential	Sales Only	17.45	1.06			92.83		
012000	Berne										
	A	2002	All Property	CAMA/Appraisals	15.74	1.06	82.97	88.05			
	A	2003	Residential	CAMA	16.33	1.05			79.31		
012200	Bethlehem										
	C	2002	All Property	CAMA/Appraisals	7.70	1.01	75.17	100.00		2006	
	C	2003	Residential	CAMA	7.61	1.00			73.45	2006	
012400	Coeymans										
	B	2002	All Property	CAMA/Appraisals	8.01	1.00	93.37	100.00			
	B	2003	Residential	CAMA	7.69	1.00			89.33		
012600	Colonie										
	C	2001	All Property	Review of Reassessment			81.42	100.00			
	C	2001	Residential	Review of Reassessment					79.18		
012800	Green Island										
	C	2002	All Property	CAMA/Appraisals	13.78	0.98	8.56	8.56			
	C	2003	Residential	CAMA	12.73	1.02			6.65		
013000	Guilderland										
	C	2002	All Property	Sales/Appraisals	9.71	1.01	81.75	100.00		2005	yes
	C	2003	Residential	Sales Only	8.33	1.01			81.56	2005	yes
013200	Knox										
	A	2002	All Property	CAMA/Appraisals	14.28	0.99	77.83	77.83			
	A	2003	Residential	CAMA	14.98	1.04			75.03		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
013400	New Scotland										
	B	2002	All Property	CAMA/Appraisals	10.96	1.00	85.00	85.00		2006	
	B	2003	Residential	CAMA	9.86	1.00			80.29	2006	
013600	Rensselaerville										
	A	2002	All Property	CAMA/Appraisals	16.04	1.08	72.15	83.87			
	A	2003	Residential	CAMA	20.63	1.09			70.45		
013800	Westerlo										
	A	2002	All Property	CAMA/Appraisals	27.90	1.09	1.22	1.34			
	A	2003	Residential	CAMA	22.17	1.07			1.09		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
022000	Alfred										
	B	2002	All Property	Sales/Appraisals	12.99	1.02	100.00	100.00			
	B	2003	Residential	Sales Only	13.64	1.03			93.99		
022200	Allen										
	A	2002	All Property	CAMA/Appraisals	13.89	1.01	95.00	95.00		2005	
	A	2003	Residential	CAMA	15.11	1.03			84.93	2005	
022400	Alma										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
022600	Almond										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
022800	Amity										
	A	2002	All Property	Sales/Appraisals	22.98	0.79	85.00	85.00			
	A	2002	Residential	Sales/Appraisals	26.14	1.03			80.57		
023000	Andover										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
023200	Angelica										
	A	2003	All Property	Review of Reassessment			90.00	90.00		2006	yes
	A	2003	Residential	Review of Reassessment					85.04	2006	yes
023400	Belfast										
	A	2002	All Property	CAMA/Appraisals	15.10	1.02	94.00	94.00			
	A	2003	Residential	CAMA	16.35	1.04			96.10		
023600	Birdsall										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
023800	Bolivar										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					93.76	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
024000	Burns										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
024200	Caneadea										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
024400	Centerville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
024600	Clarksville										
	A	2002	All Property	CAMA/Appraisals	12.71	1.00	83.00	83.00			
	A	2003	Residential	CAMA	13.44	1.00			78.51		
024800	Cuba										
	A	2002	All Property	Sales/Appraisals	14.89	1.03	92.00	92.00			
	A	2003	Residential	Sales Only	15.60	1.04			88.38		
025000	Friendship										
	A	2002	All Property	CAMA/Appraisals	21.39	0.97	98.00	98.00			
	A	2003	Residential	CAMA	15.95	1.01			94.47		
025200	Genesee										
	A	2002	All Property	CAMA/Appraisals	42.01	1.25	85.00	85.00		2005	
	A	2003	Residential	CAMA	15.74	1.01			83.31	2005	
025400	Granger										
	A	2002	All Property	CAMA/Appraisals	10.81	1.02	87.00	87.00		2005	
	A	2003	Residential	CAMA	12.84	1.00			80.79	2005	
025600	Grove										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
025800	Hume										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
026000	Independence										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					90.11	2005	yes
026200	New Hudson										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
026400	Rushford										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
026600	Scio										
	A	2002	All Property	Sales/Appraisals	22.87	0.71	92.00	92.00			
	A	2002	Residential	Sales/Appraisals	17.81	1.06			87.02		
026800	Ward										
	A	2002	All Property	CAMA/Appraisals	15.52	1.00	98.00	98.00			
	A	2003	Residential	CAMA	19.93	1.00			98.56		
027000	Wellsville										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
027200	West Almond										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
027400	Willing										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
027600	Wirt										
	A	2001	All Property	Review of Reassessment			93.00	93.00			
	A	2001	Residential	Review of Reassessment					88.51		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
030200	Binghamton										
	C	2002	All Property	Sales/Appraisals	25.04	1.08	100.00	100.00			
	C	2003	Residential	Sales Only	26.72	1.15			100.89		
032000	Barker										
	A	2002	All Property	Sales/Appraisals	11.47	1.04	87.00	87.00			
	A	2002	Residential	Sales/Appraisals	13.37	1.03			83.97		
032200	Binghamton										
	B	2002	All Property	CAMA/Appraisals	10.46	1.01	89.50	89.50			
	B	2003	Residential	CAMA	12.66	1.03			85.34		
032400	Chenango										
	B	2002	All Property	Review of Reassessment			92.00	92.00			
	B	2002	Residential	Review of Reassessment					89.29		
032600	Colesville										
	A	2002	All Property	CAMA/Appraisals	25.58	1.04	10.30	10.30			
	A	2003	Residential	CAMA	16.63	1.02			9.90		
032800	Conklin										
	B	2002	All Property	Sales/Appraisals	21.29	1.02	85.00	85.00			
	B	2003	Residential	Sales Only	21.06	1.08			76.13		
033000	Dickinson										
	C	2002	All Property	CAMA/Appraisals	15.37	1.04	95.00	95.00			
	C	2003	Residential	CAMA	15.38	1.04			92.34		
033200	Fenton										
	B	2002	All Property	CAMA/Appraisals	13.43	1.03	90.00	90.00			
	B	2003	Residential	CAMA	12.88	1.02			86.96		
033400	Kirkwood										
	B	2002	All Property	Sales/Appraisals	14.96	0.95	100.00	100.00			
	B	2003	Residential	Sales Only	13.55	1.05			87.32		
033600	Lisle										
	A	2002	All Property	Sales/Appraisals	27.10	1.12	88.00	88.00			
	A	2003	Residential	Sales Only	32.89	1.19			89.25		

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County of Broome

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033800	Maine										
	B	2002	All Property	CAMA/Appraisals	14.35	1.03	82.16	89.00			
	B	2003	Residential	CAMA	14.74	1.03			81.34		
034000	Nanticoke										
	A	2002	All Property	Sales/Appraisals	27.10	1.12	88.00	88.00			
	A	2003	Residential	Sales Only	32.89	1.19			89.25		
034200	Sanford										
	A	2002	All Property	CAMA/Appraisals	16.77	1.02	90.00	90.00			
	A	2003	Residential	CAMA	18.97	1.03			85.57		
034400	Triangle										
	A	2002	All Property	Sales/Appraisals	22.73	1.08	91.50	91.50			
	A	2003	Residential	Sales Only	22.93	1.10			86.72		
034600	Union										
	C	2002	All Property	Sales/Appraisals	25.44	0.95	6.25	6.25			
	C	2003	Residential	Sales Only	23.95	1.09			5.43		
034800	Vestal										
	C	2002	All Property	CAMA/Appraisals	14.01	1.03	5.56	5.91			
	C	2003	Residential	CAMA	12.95	1.03			4.92		
035000	Windsor										
	A	2002	All Property	CAMA/Appraisals	14.92	1.02	94.00	94.00			
	A	2003	Residential	CAMA	15.25	1.02			90.07		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
041200	Olean										
	C	2002	All Property	Sales/Appraisals	21.88	0.99	9.13	9.75			
	C	2003	Residential	Sales Only	20.02	1.10			8.06		
041600	Salamanca										
	C	2002	All Property	Sales/Appraisals	29.21	1.00	24.15	25.72			
	C	2002	Residential	Sales/Appraisals	29.87	1.06			22.88		
042000	Allegany										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
042200	Ashford										
	A	2001	All Property	Review of Reassessment			94.00	94.00			
	A	2001	Residential	Review of Reassessment					90.85		
042400	Carrollton										
	A	2004	All Property	Review of Reassessment			92.14	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
042600	Cold Spring										
	A	2002	All Property	CAMA/Appraisals	24.47	0.97	92.41	92.41			
	A	2003	Residential	CAMA	15.46	1.01			91.24		
042800	Conewango										
	A	2002	All Property	CAMA/Appraisals	16.11	1.01	80.00	80.00			
	A	2003	Residential	CAMA	15.12	1.01			79.62		
043000	Dayton										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					96.30		
043200	East Otto										
	A	2002	All Property	Review of Reassessment			96.00	96.00			
	A	2002	Residential	Review of Reassessment					91.31		
043600	Ellicottville										
	A	2002	All Property	CAMA/Appraisals	17.03	1.02	83.00	83.00		2005	
	A	2003	Residential	CAMA	15.83	1.02			82.47	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
043800	Farmersville										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					95.87		
044000	Franklinville										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Sales Only	10.22	1.04			97.64		
044200	Freedom										
	A	2002	All Property	Sales/Appraisals	34.38	1.21	6.60	6.60			
	A	2002	Residential	Sales/Appraisals	17.95	1.04			6.50		
044400	Great Valley										
	A	2002	All Property	Sales/Appraisals	32.61	1.20	3.00	3.00			
	A	2002	Residential	Sales/Appraisals	30.21	1.11			2.94		
044600	Hinsdale										
	A	2002	All Property	CAMA/Appraisals	23.81	1.05	89.09	94.00			
	A	2003	Residential	CAMA	13.23	1.02			91.23		
044800	Humphrey										
	A	2002	All Property	CAMA/Appraisals	23.91	1.27	73.88	87.90			
	A	2003	Residential	CAMA	15.89	1.00			87.84		
045000	Ischua										
	A	2002	All Property	Sales/Appraisals	30.14	1.09	11.21	13.23			
	A	2002	Residential	Sales/Appraisals	29.16	1.05			11.60		
045200	Leon										
	A	2002	All Property	CAMA/Appraisals	16.92	0.94	73.14	86.45			
	A	2003	Residential	CAMA	12.35	1.01			78.11		
045400	Little Valley										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					94.72		
045600	Lyndon										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					97.64		

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045800	Machias										
	A	2001	All Property	Review of Reassessment			95.00	95.00			
	A	2001	Residential	Review of Reassessment					89.15		
046000	Mansfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
046200	Napoli										
	A	2002	All Property	CAMA/Appraisals	30.07	1.34	85.00	85.00			
	A	2003	Residential	CAMA	19.20	1.00			80.36		
046400	New Albion										
	A	2003	All Property	Review of Reassessment			92.95	98.00			
	A	2003	Residential	Review of Reassessment					91.86		
046600	Olean										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					95.70		
046800	Otto										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					97.32		
047000	Perrysburg										
	A	2002	All Property	Review of Reassessment			98.00	98.00			
	A	2002	Residential	Review of Reassessment					101.22		
047200	Persia										
	B	2002	All Property	CAMA/Appraisals	13.56	1.05	85.79	100.00			
	B	2003	Residential	CAMA	12.80	1.03			95.03		
047400	Portville										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
047600	Randolph										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
047800	Red House										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
048000	Salamanca										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					96.11		
048200	South Valley										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
048400	Yorkshire										
	B	2002	All Property	Sales/Appraisals	18.36	0.96	25.12	25.12			
	B	2003	Residential	Sales Only	13.92	1.02			23.43		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
050100	Auburn										
	C	2002	All Property	Review of Reassessment			93.64	100.00			
	C	2002	Residential	Review of Reassessment					91.85		
052000	Aurelius										
	A	2002	All Property	Sales/Appraisals	16.98	1.00	96.00	96.00			
	A	2003	Residential	Sales Only	10.75	1.02			89.12		
052200	Brutus										
	B	2001	All Property	Review of Reassessment			97.00	97.00			
	B	2001	Residential	Review of Reassessment					93.00		
052400	Cato										
	A	2002	All Property	Sales/Appraisals	16.17	1.04	96.50	96.50		2005	
	A	2003	Residential	Sales Only	14.49	1.06			92.48	2005	
052600	Conquest										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					98.95		
052800	Fleming										
	B	2002	All Property	CAMA/Appraisals	16.10	1.00	60.00	60.00			
	B	2003	Residential	CAMA	16.09	1.04			58.75		
053000	Genoa										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					99.72		
053200	Ira										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
053400	Ledyard										
	A	2003	All Property	Review of Reassessment			97.00	97.00			
	A	2003	Residential	Review of Reassessment					90.46		
053600	Locke										
	A	2002	All Property	Sales/Appraisals	10.80	0.95	93.00	93.00		2005	
	A	2003	Residential	Sales Only	6.38	1.01			89.14	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
053800	Mentz										
	B	2002	All Property	Sales/Appraisals	12.13	1.08	92.50	92.50			
	B	2003	Residential	Sales Only	8.06	1.02			90.04		
054000	Montezuma										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
054200	Moravia										
	B	2002	All Property	Sales/Appraisals	11.24	1.00	89.00	89.00			
	B	2003	Residential	Sales Only	8.82	1.03			84.06		
054400	Niles										
	A	2002	All Property	Sales/Appraisals	14.89	1.09	73.00	73.00		2005	
	A	2003	Residential	Sales Only	9.69	1.05			71.27	2005	
054600	Owasco										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
054800	Scipio										
	A	2003	All Property	Review of Reassessment			97.00	97.00			
	A	2003	Residential	Review of Reassessment					90.46		
055000	Sempronius										
	A	2002	All Property	Sales/Appraisals	37.06	0.98	54.00	54.00			
	A	2002	Residential	Sales/Appraisals	27.70	1.10			50.72		
055200	Sennett										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
055400	Springport										
	B	2002	All Property	Sales/Appraisals	22.00	0.98	74.00	74.00		2005	
	B	2003	Residential	Sales Only	14.74	1.02			68.70	2005	
055600	Sterling										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
055800	Summerhill										
	A	2002	All Property	Review of Reassessment			89.00	89.00			
	A	2002	Residential	Review of Reassessment					85.77		
056000	Throop										
	A	2001	All Property	Review of Reassessment			94.00	94.00			
	A	2001	Residential	Review of Reassessment					92.02		
056200	Venice										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					95.77		
056400	Victory										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
060300	Dunkirk										
	C	2002	All Property	Sales/Appraisals	24.20	1.10	100.00	100.00			
	C	2003	Residential	Sales Only	23.43	1.09			105.95		
060800	Jamestown										
	C	2002	All Property	Sales/Appraisals	24.82	1.05	31.00	31.00			
	C	2003	Residential	Sales Only	25.04	1.11			27.54		
062000	Arkwright										
	A	2002	All Property	Sales/Appraisals	25.27	0.63	77.87	77.87			
	A	2002	Residential	Sales/Appraisals	27.39	1.06			70.22		
062200	Busti										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	B	2004	Residential	Review of Reassessment					100.00	2006	yes
062400	Carroll										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
062600	Charlotte										
	A	2002	All Property	Sales/Appraisals	14.65	1.05	95.80	95.80			
	A	2002	Residential	Sales/Appraisals	11.55	1.00			92.18		
062800	Chautauqua										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2004	Residential	Review of Reassessment					100.00	2006	yes
063000	Cherry Creek										
	A	2002	All Property	Sales/Appraisals	14.44	1.01	95.85	95.85			
	A	2002	Residential	Sales/Appraisals	11.13	1.01			92.00		
063200	Clymer										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
063400	Dunkirk										
	B	2002	All Property	CAMA/Appraisals	12.67	1.01	94.99	94.99			
	B	2003	Residential	CAMA	14.96	1.02			93.40		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
063600	Ellery										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
063800	Ellicott										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
064000	Ellington										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
064200	French Creek										
	A	2002	All Property	Sales/Appraisals	37.39	1.02	91.11	97.00		2005	
	A	2003	Residential	Sales Only	13.13	1.03			91.77	2005	
064400	Gerry										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
064600	Hanover										
	B	2002	All Property	Sales/Appraisals	11.15	1.04	92.00	92.00		2006	
	B	2003	Residential	Sales Only	11.65	1.05			88.53	2006	
064800	Harmony										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
065000	Kiantone										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
065200	Mina										
	A	2002	All Property	Sales/Appraisals	37.39	1.02	91.11	97.00		2005	
	A	2003	Residential	Sales Only	13.13	1.03			91.77	2005	
065400	North Harmony										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
065600	Poland										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
065800	Pomfret										
	B	2002	All Property	Sales/Appraisals	15.96	1.00	25.00	25.00			
	B	2003	Residential	Sales Only	15.90	1.02			24.12		
066000	Portland										
	B	2002	All Property	CAMA/Appraisals	20.59	0.95	81.00	81.00			
	B	2003	Residential	CAMA	14.60	1.01			78.95		
066200	Ripley										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
066400	Sheridan										
	A	2002	All Property	CAMA/Appraisals	12.39	0.96	83.00	83.00			
	A	2003	Residential	CAMA	10.83	1.01			83.01		
066600	Sherman										
	A	2002	All Property	Sales/Appraisals	37.39	1.02	91.11	97.00		2005	
	A	2003	Residential	Sales Only	13.13	1.03			91.77	2005	
066800	Stockton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
067000	Villanova										
	A	2002	All Property	CAMA/Appraisals	10.69	0.98	92.51	92.51			
	A	2003	Residential	CAMA	12.67	1.02			96.98		
067200	Westfield										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					98.70		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
070400	Elmira										
	C	2002	All Property	Sales/Appraisals	14.51	1.03	99.50	99.50			
	C	2003	Residential	Sales Only	15.60	1.06			93.51		
072000	Ashland										
	B	2002	All Property	Sales/Appraisals	37.18	1.29	2.35	2.35			
	B	2002	Residential	Sales/Appraisals	32.03	1.14			2.51		
072200	Baldwin										
	A	2002	All Property	Sales/Appraisals	37.37	1.16	2.75	2.75			
	A	2002	Residential	Sales/Appraisals	25.59	1.14			3.21		
072400	Big Flats										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
072600	Catlin										
	A	2003	All Property	Review of Reassessment			88.00	88.00			
	A	2003	Residential	Review of Reassessment					84.15		
072800	Chemung										
	A	2002	All Property	Sales/Appraisals	30.06	1.16	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	30.31	1.15			79.43		
073000	Elmira										
	B	2002	All Property	Sales/Appraisals	13.59	1.03	88.00	88.00			
	B	2003	Residential	Sales Only	13.23	1.02			84.97		
073200	Erin										
	A	2002	All Property	Review of Reassessment			94.00	94.00			
	A	2002	Residential	Review of Reassessment					90.40		
073400	Horseheads										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
073600	Southport										
	B	2002	All Property	CAMA/Appraisals	12.34	1.02	86.96	86.96		2006	
	B	2003	Residential	CAMA	12.49	1.02			82.89	2006	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
073800	Van Etten										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					89.45		
074000	Veteran										
	A	2002	All Property	Sales/Appraisals	11.32	1.03	95.00	95.00			
	A	2003	Residential	Sales Only	11.67	1.04			91.63		

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**County of Chenango**

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081100	Norwich										
	C	2002	All Property	Sales/Appraisals	19.01	1.05	80.00	80.00			
	C	2003	Residential	Sales Only	18.96	1.07			73.91		
082000	Afton										
	A	2002	All Property	CAMA/Appraisals	14.84	1.03	91.00	91.00			
	A	2003	Residential	CAMA	17.11	1.03			89.29		
082200	Bainbridge										
	A	2002	All Property	CAMA/Appraisals	13.91	1.03	87.00	87.00			
	A	2003	Residential	CAMA	16.77	1.03			83.49		
082400	Columbus										
	A	2002	All Property	Sales/Appraisals	17.49	0.76	75.00	75.00			
	A	2002	Residential	Sales/Appraisals	17.99	1.00			68.31		
082600	Coventry										
	A	2002	All Property	Sales/Appraisals	23.95	0.97	76.25	76.25			
	A	2002	Residential	Sales/Appraisals	15.06	1.03			71.36		
082800	German										
	A	2002	All Property	Sales/Appraisals	21.77	1.11	59.48	70.00			
	A	2002	Residential	Sales/Appraisals	20.92	1.07			54.85		
083000	Greene										
	A	2002	All Property	Sales/Appraisals	23.07	1.10	70.00	70.00			
	A	2003	Residential	Sales Only	24.53	1.12			67.07		
083200	Guilford										
	A	2002	All Property	Sales/Appraisals	15.14	1.03	83.00	83.00			
	A	2002	Residential	Sales/Appraisals	16.85	1.06			78.49		
083400	Lincklaen										
	A	2002	All Property	Sales/Appraisals	7.46	0.97	90.00	90.00			
	A	2002	Residential	Sales/Appraisals	6.86	1.01			83.76		
083600	Mc Donough										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		

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County of Chenango

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083800	New Berlin										
	A	2002	All Property	Sales/Appraisals	10.74	1.02	100.00	100.00			
	A	2003	Residential	Sales Only	9.72	1.02			97.23		
084000	North Norwich										
	A	2002	All Property	Sales/Appraisals	14.86	1.06	88.00	88.00			
	A	2003	Residential	Sales Only	14.36	1.07			82.98		
084200	Norwich										
	A	2002	All Property	Sales/Appraisals	16.79	0.75	63.00	63.00			
	A	2003	Residential	Sales Only	15.28	1.04			52.64		
084400	Otselic										
	A	2002	All Property	Sales/Appraisals	16.06	1.03	59.90	65.00			
	A	2002	Residential	Sales/Appraisals	19.46	1.03			58.95		
084600	Oxford										
	A	2002	All Property	Sales/Appraisals	14.53	1.00	87.00	87.00			
	A	2003	Residential	Sales Only	16.04	1.03			85.41		
084800	Pharsalia										
	A	2002	All Property	Sales/Appraisals	18.05	1.07	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	25.19	1.04			72.62		
085000	Pitcher										
	A	2002	All Property	Sales/Appraisals	33.77	1.01	51.53	55.00			
	A	2002	Residential	Sales/Appraisals	43.07	0.98			48.67		
085200	Plymouth										
	A	2002	All Property	Sales/Appraisals	22.61	1.04	83.50	83.50			
	A	2002	Residential	Sales/Appraisals	19.48	1.00			79.42		
085400	Preston										
	A	2002	All Property	Sales/Appraisals	23.13	0.99	63.00	63.00			
	A	2002	Residential	Sales/Appraisals	23.00	0.97			61.28		
085600	Sherburne										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					96.44		

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County of Chenango

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085800	Smithville										
	A	2002	All Property	Review of Reassessment			85.00	85.00			
	A	2002	Residential	Review of Reassessment					76.75		
086000	Smyrna										
	A	2002	All Property	Sales/Appraisals	20.14	1.00	70.22	57.25			
	A	2002	Residential	Sales/Appraisals	21.50	1.08			54.93		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
091300	Plattsburgh										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
092000	Altona										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
092200	Ausable										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
092400	Beekmantown										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
092600	Black Brook										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
092800	Champlain										
	B	2004	All Property	Review of Reassessment			91.09	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					92.00	2005	yes
093000	Chazy										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
093200	Clinton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
093400	Dannemora										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
093600	Ellenburg										
	A	2004	All Property	Review of Reassessment			90.12	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					90.50	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
093800	Mooers										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
094000	Peru										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
094200	Plattsburgh										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
094400	Saranac										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
094600	Schuyler Falls										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
100600	Hudson										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					85.00	2005	yes
102000	Ancram										
	A	2004	All Property	Review of Reassessment			90.00	90.00			
	A	2004	Residential	Review of Reassessment					84.00		
102200	Austerlitz										
	A	2004	All Property	Review of Reassessment			74.47	80.00		2005	
	A	2004	Residential	Review of Reassessment					72.00	2005	
102400	Canaan										
	A	2003	All Property	Review of Reassessment			84.00	84.00		2005	yes
	A	2003	Residential	Review of Reassessment					78.45	2005	yes
102600	Chatham										
	A	2004	All Property	Review of Reassessment			90.00	90.00		2005	yes
	A	2004	Residential	Review of Reassessment					84.00	2005	yes
102800	Claverack										
	B	2004	All Property	Review of Reassessment			85.48	90.00			
	B	2004	Residential	Review of Reassessment					83.00		
103000	Clermont										
	A	2004	All Property	Review of Reassessment			84.00	84.00		2005	
	A	2004	Residential	Review of Reassessment					78.00	2005	
103200	Copake										
	A	2004	All Property	Review of Reassessment			86.17	92.00		2005	
	A	2004	Residential	Review of Reassessment					83.00	2005	
103400	Gallatin										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					93.00	2005	yes
103600	Germantown										
	B	2004	All Property	Review of Reassessment			95.00	95.00		2005	yes
	B	2004	Residential	Review of Reassessment					90.00	2005	yes

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County of Columbia

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103800	Ghent										
	B	2004	All Property	Review of Reassessment			87.28	92.00		2006	yes
	B	2004	Residential	Review of Reassessment					85.00	2006	yes
104000	Greenport										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
104200	Hillsdale										
	A	2004	All Property	Review of Reassessment			83.00	83.00		2005	
	A	2004	Residential	Review of Reassessment					78.00	2005	
104400	Kinderhook										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
104600	Livingston										
	A	2004	All Property	Review of Reassessment			79.32	90.00			
	A	2004	Residential	Review of Reassessment					72.00		
104800	New Lebanon										
	A	2003	All Property	Review of Reassessment			85.00	85.00		2005	yes
	A	2003	Residential	Review of Reassessment					81.54	2005	yes
105000	Stockport										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
105200	Stuyvesant										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
105400	Taghkanic										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					93.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
110200	Cortland										
	C	2002	All Property	CAMA/Appraisals	10.87	1.03	97.00	97.00			
	C	2003	Residential	CAMA	9.94	1.01			98.59		
112000	Cincinnatus										
	A	2002	All Property	Sales/Appraisals	7.18	1.00	98.00	98.00			
	A	2003	Residential	Sales Only	8.32	0.99			97.95		
112200	Cortlandville										
	B	2002	All Property	Sales/Appraisals	7.48	1.00	93.00	93.00		2005	
	B	2003	Residential	Sales Only	6.41	1.01			86.39	2005	
112400	Cuyler										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
112600	Freetown										
	A	2002	All Property	Sales/Appraisals	13.18	1.06	91.00	91.00		2005	
	A	2003	Residential	Sales Only	14.30	1.06			87.72	2005	
112800	Harford										
	A	2002	All Property	Sales/Appraisals	13.18	1.06	91.00	91.00		2005	
	A	2003	Residential	Sales Only	14.30	1.06			87.72	2005	
113000	Homer										
	B	2002	All Property	Sales/Appraisals	13.18	1.06	91.00	91.00		2005	
	B	2003	Residential	Sales Only	14.30	1.06			87.72	2005	
113200	Lapeer										
	A	2002	All Property	Sales/Appraisals	16.04	1.00	89.00	89.00			
	A	2003	Residential	Sales Only	8.48	1.03			84.63		
113400	Marathon										
	A	2002	All Property	Sales/Appraisals	16.04	1.00	89.00	89.00			
	A	2003	Residential	Sales Only	8.48	1.03			84.63		
113600	Preble										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
113800	Scott										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
114000	Solon										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					98.20		
114200	Taylor										
	A	2002	All Property	CAMA/Appraisals	13.65	1.00	91.00	91.00		2005	yes
	A	2003	Residential	CAMA	19.85	1.06			87.24	2005	yes
114400	Truxton										
	A	2002	All Property	CAMA/Appraisals	9.87	1.08	85.00	85.00		2005	
	A	2003	Residential	CAMA	2.68	1.01			87.13	2005	
114600	Virgil										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
114800	Willet										
	A	2002	All Property	CAMA/Appraisals	13.97	1.05	100.00	100.00			
	A	2003	Residential	CAMA	16.03	1.04			91.71		

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County of Delaware

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122000	Andes										
	A	2002	All Property	CAMA/Appraisals	16.84	1.02	29.40	32.00			
	A	2003	Residential	CAMA	18.72	1.03			27.22		
122200	Bovina										
	A	2002	All Property	Sales/Appraisals	22.99	1.10	39.14	50.00			
	A	2003	Residential	Sales Only	26.84	1.12			36.01		
122400	Colchester										
	A	2002	All Property	Sales/Appraisals	35.49	0.65	5.15	5.15			
	A	2003	Residential	Sales Only	35.23	1.21			3.42		
122600	Davenport										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2004	Residential	Review of Reassessment					100.00	2006	yes
122800	Delhi										
	A	2002	All Property	Sales/Appraisals	22.58	0.94	83.33	100.00			
	A	2003	Residential	Sales Only	22.64	1.08			78.03		
123000	Deposit										
	A	2002	All Property	Sales/Appraisals	28.08	0.97	7.03	10.00			
	A	2003	Residential	Sales Only	29.99	1.14			5.93		
123200	Franklin										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
123400	Hamden										
	A	2002	All Property	Sales/Appraisals	32.79	1.17	26.11	30.00			
	A	2002	Residential	Sales/Appraisals	20.41	1.06			25.80		
123600	Hancock										
	A	2002	All Property	Sales/Appraisals	64.54	1.51	23.13	25.00			
	A	2003	Residential	Sales Only	31.36	1.14			20.29		
123800	Harpersfield										
	A	2002	All Property	CAMA/Appraisals	23.08	1.15	34.05	42.00			
	A	2003	Residential	CAMA	22.07	1.06			36.63		

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County of Delaware

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124000	Kortright										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
124200	Masonville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
124400	Meredith										
	A	2002	All Property	Sales/Appraisals	21.61	1.19	43.43	50.00		2006	
	A	2003	Residential	Sales Only	20.62	1.10			40.95	2006	
124600	Middletown										
	A	2002	All Property	Sales/Appraisals	18.68	0.61	85.00	85.00			
	A	2003	Residential	Sales Only	21.88	1.11			70.96		
124800	Roxbury										
	A	2002	All Property	Sales/Appraisals	36.46	1.15	50.00	50.00			
	A	2003	Residential	Sales Only	20.30	1.08			39.95		
125000	Sidney										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
125200	Stamford										
	A	2002	All Property	Sales/Appraisals	27.32	0.99	33.40	37.00			
	A	2003	Residential	Sales Only	22.17	1.06			34.02		
125400	Tompkins										
	A	2002	All Property	CAMA/Appraisals	41.84	1.04	7.07	6.00			
	A	2003	Residential	CAMA	22.31	1.02			3.57		
125600	Walton										
	A	2002	All Property	Sales/Appraisals	30.69	0.98	37.69	50.00			
	A	2003	Residential	Sales Only	24.90	1.11			36.89		

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County of Dutchess

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130200	Beacon										
	C	2002	All Property	CAMA/Appraisals	10.71	1.00	39.21	39.21			
	C	2003	Residential	CAMA	10.01	1.01			36.44		
131300	Poughkeepsie										
	C	2002	All Property	Sales/Appraisals	26.59	0.99	16.00	16.00			
	C	2003	Residential	Sales Only	19.54	1.04			13.83		
132000	Amenia										
	A	2002	All Property	CAMA/Appraisals	14.30	1.07	73.00	73.00			
	A	2003	Residential	CAMA	16.39	1.05			73.00		
132200	Beekman										
	B	2002	All Property	CAMA/Appraisals	9.98	1.01	61.50	61.50			
	B	2003	Residential	CAMA	7.13	1.00			58.63		
132400	Clinton										
	B	2002	All Property	Review of Reassessment			82.50	82.50			
	B	2002	Residential	Review of Reassessment					77.17		
132600	Dover										
	B	2002	All Property	CAMA/Appraisals	11.20	1.00	56.00	56.00			
	B	2003	Residential	CAMA	11.76	1.00			50.77		
132800	East Fishkill										
	C	2002	All Property	CAMA/Appraisals	7.43	1.00	12.30	12.30			
	C	2003	Residential	CAMA	7.34	1.00			11.63		
133000	Fishkill										
	C	2002	All Property	Sales/Appraisals	15.20	0.94	56.00	56.00			
	C	2003	Residential	Sales Only	11.03	1.01			50.80		
133200	Hyde Park										
	C	2002	All Property	CAMA/Appraisals	8.64	1.01	61.00	61.00			
	C	2003	Residential	CAMA	8.23	1.01			56.97		
133400	La Grange										
	B	2002	All Property	CAMA/Appraisals	7.59	1.00	67.50	67.50			
	B	2003	Residential	CAMA	7.51	1.00			63.13		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
133600	Milan										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
133800	Northeast										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
134000	Pawling										
	B	2002	All Property	CAMA/Appraisals	18.76	0.98	44.00	44.00			
	B	2003	Residential	CAMA	14.34	0.99			41.91		
134200	Pine Plains										
	A	2002	All Property	CAMA/Appraisals	18.17	0.97	52.00	52.00			
	A	2003	Residential	CAMA	15.53	1.04			49.50		
134400	Pleasant Valley										
	B	2002	All Property	CAMA/Appraisals	8.97	1.00	64.00	64.00			
	B	2003	Residential	CAMA	8.94	1.00			59.40		
134600	Poughkeepsie										
	C	2002	All Property	Sales/Appraisals	17.50	0.85	59.50	59.50			
	C	2003	Residential	Sales Only	12.18	1.01			49.96		
134800	Red Hook										
	B	2002	All Property	CAMA/Appraisals	10.72	1.02	67.00	67.00		2005	
	B	2003	Residential	CAMA	10.79	1.02			64.38	2005	
135000	Rhinebeck										
	B	2002	All Property	CAMA/Appraisals	11.76	1.02	66.45	66.45		2005	
	B	2003	Residential	CAMA	11.88	1.02			62.66	2005	
135200	Stanford										
	A	2003	All Property	Review of Reassessment			70.00	70.00		2005	
	A	2003	Residential	Review of Reassessment					68.78	2005	
135400	Union Vale										
	B	2002	All Property	Sales/Appraisals	26.65	1.04	44.00	44.00			
	B	2003	Residential	Sales Only	15.09	1.01			42.52		

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135600	Wappinger										
	C	2002	All Property	CAMA/Appraisals	10.91	1.02	44.34	44.34			
	C	2003	Residential	CAMA	8.14	1.00			40.50		
135800	Washington										
	A	2002	All Property	CAMA/Appraisals	22.02	0.98	10.70	10.70		2005	
	A	2003	Residential	CAMA	17.18	1.03			9.89	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
140200	Buffalo										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
140900	Lackawanna										
	C	2002	All Property	Sales/Appraisals	22.82	1.04	90.00	90.00		2006	
	C	2003	Residential	Sales Only	20.81	1.08			92.13	2006	
141600	Tonawanda										
	C	2002	All Property	Sales/Appraisals	9.89	1.02	84.00	84.00			
	C	2003	Residential	Sales Only	9.63	1.02			80.97		
142000	Alden										
	B	2002	All Property	CAMA/Appraisals	10.23	1.00	62.00	62.00			
	B	2003	Residential	CAMA	9.85	1.01			59.87		
142200	Amherst										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
142400	Aurora										
	B	2002	All Property	Sales/Appraisals	15.16	1.02	50.75	50.75			
	B	2003	Residential	Sales Only	15.02	1.03			47.60		
142600	Boston										
	B	2002	All Property	Sales/Appraisals	17.24	1.04	63.00	63.00		2005	
	B	2003	Residential	Sales Only	16.94	1.04			62.30	2005	
142800	Brant										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
143000	Cheektowaga										
	C	2004	All Property	Review of Reassessment			65.00	65.00		2005	yes
	C	2004	Residential	Review of Reassessment					65.00	2005	yes
143200	Clarence										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
143400	Colden										
	A	2002	All Property	CAMA/Appraisals	17.03	1.04	50.35	55.00			
	A	2003	Residential	CAMA	13.52	1.01			53.66		
143600	Collins										
	B	2002	All Property	Sales/Appraisals	18.20	0.88	76.98	82.00			
	B	2003	Residential	Sales Only	12.93	1.04			79.65		
143800	Concord										
	B	2002	All Property	Sales/Appraisals	15.33	1.01	57.00	57.00			
	B	2003	Residential	Sales Only	14.73	1.03			54.61		
144000	Eden										
	B	2002	All Property	CAMA/Appraisals	12.41	1.00	81.23	85.86			
	B	2003	Residential	CAMA	10.86	1.01			83.20		
144200	Elma										
	B	2004	All Property	Review of Reassessment			6.00	6.00		2005	yes
	B	2004	Residential	Review of Reassessment					6.00	2005	yes
144400	Evans										
	C	2002	All Property	CAMA/Appraisals	13.60	1.02	75.00	75.00			
	C	2003	Residential	CAMA	14.09	1.02			72.66		
144600	Grand Island										
	C	2002	All Property	CAMA/Appraisals	8.47	1.01	59.00	59.00			
	C	2003	Residential	CAMA	8.24	1.01			55.99		
144800	Hamburg										
	C	2002	All Property	Sales/Appraisals	10.52	1.02	74.00	74.00			
	C	2003	Residential	Sales Only	10.07	1.02			70.93		
145000	Holland										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
145200	Lancaster										
	C	2002	All Property	CAMA/Appraisals	8.64	1.01	74.25	80.00		2005	
	C	2003	Residential	CAMA	8.13	1.01			76.02	2005	

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145400	Marilla										
	B	2002	All Property	CAMA/Appraisals	14.61	0.98	57.00	57.00			
	B	2003	Residential	CAMA	9.88	1.01			56.14		
145600	Newstead										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
145800	North Collins										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
146000	Orchard Park										
	C	2002	All Property	Sales/Appraisals	11.58	1.00	70.00	70.00			
	C	2003	Residential	Sales Only	11.28	1.00			67.90		
146200	Sardinia										
	A	2002	All Property	CAMA/Appraisals	19.25	1.02	68.68	68.68			
	A	2003	Residential	CAMA	16.14	1.03			70.17		
146400	Tonawanda										
	C	2002	All Property	Sales/Appraisals	13.23	0.87	61.00	61.00			
	C	2003	Residential	Sales Only	12.73	1.03			57.23		
146600	Wales										
	A	2002	All Property	CAMA/Appraisals	12.54	0.99	54.02	54.02			
	A	2003	Residential	CAMA	10.92	1.01			53.90		
146800	West Seneca										
	C	2002	All Property	Sales/Appraisals	10.69	1.01	56.76	68.00			
	C	2003	Residential	Sales Only	10.56	1.01			56.49		

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152000	Chesterfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
152200	Crown Point										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
152400	Elizabethtown										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
152600	Essex										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
152800	Jay										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
153000	Keene										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
153200	Lewis										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
153400	Minerva										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
153600	Moriah										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
153800	Newcomb										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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154000	North Elba										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
154200	North Hudson										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
154400	St. Armand										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
154600	Schroon										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
154800	Ticonderoga										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
155000	Westport										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
155200	Willsboro										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
155400	Wilmington										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Franklin

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162000	Tupper Lake										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					96.48		
162200	Bangor										
	A	2002	All Property	Review of Reassessment			91.46	100.00		2005	
	A	2002	Residential	Review of Reassessment					90.37	2005	
162400	Bellmont										
	A	2002	All Property	Review of Reassessment			92.88	100.00		2005	
	A	2002	Residential	Review of Reassessment					90.97	2005	
162600	Bombay										
	A	2002	All Property	Sales/Appraisals	34.62	1.08	4.32	5.00			
	A	2002	Residential	Sales/Appraisals	25.30	1.12			4.14		
162800	Brandon										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					94.67		
163000	Brighton										
	A	2002	All Property	Review of Reassessment			79.24	100.00			
	A	2002	Residential	Review of Reassessment					75.57		
163200	Burke										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
163400	Chateaugay										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2003	Residential	Review of Reassessment					92.72	2006	
163600	Constable										
	A	2002	All Property	Sales/Appraisals	23.01	1.06	15.75	15.75			
	A	2002	Residential	Sales/Appraisals	17.80	1.04			15.68		
163800	Dickinson										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		

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164000	Duane										
	A	2001	All Property	Review of Reassessment			86.84	100.00			
	A	2001	Residential	Review of Reassessment					84.33		
164200	Fort Covington										
	A	2002	All Property	CAMA/Appraisals	30.61	1.17	11.70	11.70		2005	
	A	2003	Residential	CAMA	35.16	1.16			11.63	2005	
164400	Franklin										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					103.85		
164600	Harrietstown										
	A	2001	All Property	Review of Reassessment			80.00	80.00		2006	
	A	2001	Residential	Review of Reassessment					79.95	2006	
164800	Malone										
	B	2002	All Property	CAMA/Appraisals	19.53	1.03	89.00	89.00		2005	
	B	2003	Residential	CAMA	21.02	1.04			92.90	2005	
165000	Moira										
	A	2002	All Property	CAMA/Appraisals	18.15	1.09	86.24	100.00		2005	
	A	2003	Residential	CAMA	25.55	1.11			86.68	2005	
165200	Santa Clara										
	A	2001	All Property	Review of Reassessment			79.95	100.00			
	A	2001	Residential	Review of Reassessment					77.13		
165400	Waverly										
	A	2002	All Property	CAMA/Appraisals	21.77	1.09	89.98	100.00			
	A	2003	Residential	CAMA	28.79	1.08			97.44		
165600	Westville										
	A	2003	All Property	Review of Reassessment			91.72	100.00			
	A	2003	Residential	Review of Reassessment					90.00		

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170500	Gloversville										
	C	2002	All Property	Sales/Appraisals	23.61	1.09	100.00	100.00			
	C	2003	Residential	Sales Only	25.52	1.10			99.44		
170800	Johnstown										
	C	2002	All Property	CAMA/Appraisals	12.85	1.02	88.91	100.00			
	C	2003	Residential	CAMA	12.85	1.00			86.85		
172000	Bleecker										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
172200	Broadalbin										
	B	2002	All Property	CAMA/Appraisals	13.26	1.01	68.92	78.97		2005	yes
	B	2003	Residential	CAMA	17.61	1.02			68.18	2005	yes
172400	Caroga										
	A	2002	All Property	Sales/Appraisals	7.80	1.06	92.42	100.00			
	A	2003	Residential	Sales Only	8.08	1.04			90.19		
172600	Ephratah										
	A	2002	All Property	CAMA/Appraisals	27.96	1.12	94.25	100.00		2006	
	A	2003	Residential	CAMA	27.27	1.08			74.54	2006	
172800	Johnstown										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
173000	Mayfield										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
173200	Northampton										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
173400	Oppenheim										
	A	2002	All Property	CAMA/Appraisals	19.61	1.09	82.62	100.00			
	A	2003	Residential	CAMA	29.67	1.08			78.21		

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173600	Perth										
	B	2002	All Property	CAMA/Appraisals	12.48	1.02	82.69	100.00			
	B	2003	Residential	CAMA	12.52	1.02			80.82		
173800	Stratford										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
180200	Batavia										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
182000	Alabama										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2005	
	A	2002	Residential	Review of Reassessment					84.80	2005	
182200	Alexander										
	A	2002	All Property	Review of Reassessment			91.00	91.00		2005	yes
	A	2002	Residential	Review of Reassessment					84.72	2005	yes
182400	Batavia										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
182600	Bergen										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
182800	Bethany										
	A	2002	All Property	Review of Reassessment			93.00	93.00		2005	
	A	2002	Residential	Review of Reassessment					86.42	2005	
183000	Byron										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
183200	Darien										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2005	
	A	2002	Residential	Review of Reassessment					79.85	2005	
183400	Elba										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
183600	Le Roy										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
183800	Oakfield										
	B	2002	All Property	Review of Reassessment			92.00	92.00		2005	
	B	2002	Residential	Review of Reassessment					89.51	2005	
184000	Pavilion										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
184200	Pembroke										
	B	2002	All Property	Review of Reassessment			97.00	97.00		2005	
	B	2002	Residential	Review of Reassessment					93.32	2005	
184400	Stafford										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
192000	Ashland										
	A	2003	All Property	Review of Reassessment			98.00	98.00			
	A	2003	Residential	Review of Reassessment					94.07		
192200	Athens										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					91.50		
192400	Cairo										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					93.91		
192600	Catskill										
	B	2002	All Property	Sales/Appraisals	15.72	1.03	94.30	100.00			
	B	2003	Residential	Sales Only	16.40	1.05			92.02		
192800	Coxsackie										
	B	2003	All Property	Review of Reassessment			96.50	96.50			
	B	2003	Residential	Review of Reassessment					90.20		
193000	Durham										
	A	2003	All Property	Review of Reassessment			96.50	96.50		2005	yes
	A	2003	Residential	Review of Reassessment					90.08	2005	yes
193200	Greenville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
193400	Halcott										
	A	2002	All Property	CAMA/Appraisals	24.10	1.20	86.00	86.00			
	A	2003	Residential	CAMA	23.96	1.10			87.46		
193600	Hunter										
	A	2002	All Property	CAMA/Appraisals	14.37	1.03	83.04	100.00			
	A	2003	Residential	CAMA	15.78	1.04			80.74		
193800	Jewett										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
194000	Lexington										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
194200	New Baltimore										
	A	2003	All Property	Review of Reassessment			96.50	96.50			
	A	2003	Residential	Review of Reassessment					90.20		
194400	Prattsville										
	A	2002	All Property	CAMA/Appraisals	13.15	1.04	83.00	83.00			
	A	2003	Residential	CAMA	19.01	1.05			77.39		
194600	Windham										
	A	2003	All Property	Review of Reassessment			98.00	98.00			
	A	2003	Residential	Review of Reassessment					94.53		

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County of Hamilton

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202000	Arietta										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
202200	Benson										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
202400	Hope										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
202600	Indian Lake										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
202800	Inlet										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
203000	Lake Pleasant										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					95.00		
203200	Long Lake										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
203400	Morehouse										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
203600	Wells										
	A	2002	All Property	Review of Reassessment			80.74	100.00		2006	
	A	2002	Residential	Review of Reassessment					76.95	2006	

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County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
210900	Little Falls										
	C	2002	All Property	CAMA/Appraisals	19.07	1.00	23.97	23.97			
	C	2003	Residential	CAMA	18.69	1.01			22.98		
212000	Columbia										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
212200	Danube										
	A	2002	All Property	CAMA/Appraisals	14.55	1.02	90.49	100.00			
	A	2003	Residential	CAMA	17.17	1.03			91.53		
212400	Fairfield										
	A	2002	All Property	CAMA/Appraisals	23.50	0.97	87.00	87.00		2005	yes
	A	2003	Residential	CAMA	18.96	1.03			85.08	2005	yes
212600	Frankfort										
	B	2002	All Property	Sales/Appraisals	19.85	1.07	96.00	96.00			
	B	2003	Residential	Sales Only	20.89	1.09			92.76		
212800	German Flatts										
	C	2002	All Property	Sales/Appraisals	13.81	1.01	90.50	90.50			
	C	2003	Residential	Sales Only	14.08	1.03			85.37		
213000	Herkimer										
	B	2002	All Property	Sales/Appraisals	29.95	1.00	6.16	6.50		2006	
	B	2003	Residential	Sales Only	30.74	1.11			5.63	2006	
213200	Litchfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
213400	Little Falls										
	A	2002	All Property	CAMA/Appraisals	14.46	1.03	100.00	100.00			
	A	2003	Residential	CAMA	12.17	1.02			100.45		
213600	Manheim										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Herkimer

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
213800	Newport										
	A	2002	All Property	CAMA/Appraisals	13.70	1.00	85.00	85.00			
	A	2003	Residential	CAMA	14.99	1.00			85.33		
214000	Norway										
	A	2002	All Property	CAMA/Appraisals	23.87	1.10	95.00	95.00			
	A	2003	Residential	CAMA	22.13	1.07			91.95		
214200	Ohio										
	A	2002	All Property	CAMA/Appraisals	34.15	1.05	8.01	10.00			
	A	2003	Residential	CAMA	41.32	1.13			8.33		
214400	Russia										
	A	2002	All Property	CAMA/Appraisals	19.02	1.01	92.00	92.00			
	A	2003	Residential	CAMA	17.88	1.00			88.28		
214600	Salisbury										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
214800	Schuyler										
	A	2002	All Property	CAMA/Appraisals	11.26	0.97	84.00	84.00		2006	
	A	2003	Residential	CAMA	12.00	1.01			75.78	2006	
215000	Stark										
	A	2002	All Property	CAMA/Appraisals	10.23	1.01	86.25	93.00			
	A	2003	Residential	CAMA	16.49	1.03			85.15		
215200	Warren										
	A	2002	All Property	CAMA/Appraisals	7.59	1.01	95.00	95.00			
	A	2003	Residential	CAMA	14.38	1.01			89.34		
215400	Webb										
	A	2002	All Property	CAMA/Appraisals	20.77	0.99	72.35	100.00		2005	yes
	A	2003	Residential	CAMA	19.24	1.01			69.65	2005	yes
215600	Winfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Jefferson

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221800	Watertown										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
222000	Adams										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
222200	Alexandria										
	A	2002	All Property	Sales/Appraisals	15.64	1.04	72.50	72.50			
	A	2003	Residential	Sales Only	16.68	1.06			69.09		
222400	Antwerp										
	A	2003	All Property	Review of Reassessment			96.50	96.50			
	A	2003	Residential	Review of Reassessment					95.16		
222600	Brownville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
222800	Cape Vincent										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
223000	Champion										
	A	2001	All Property	Review of Reassessment			94.00	94.00			
	A	2001	Residential	Review of Reassessment					87.19		
223200	Clayton										
	A	2002	All Property	Review of Reassessment			82.00	82.00			
	A	2002	Residential	Review of Reassessment					76.02		
223400	Ellisburg										
	A	2002	All Property	CAMA/Appraisals	18.15	0.98	93.00	93.00			
	A	2003	Residential	CAMA	20.94	1.02			91.60		
223600	Henderson										
	A	2002	All Property	Sales/Appraisals	5.88	1.00	95.00	95.00			
	A	2003	Residential	Sales Only	5.05	0.99			85.44		

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County of Jefferson

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223800	Hounsfield										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					87.17		
224000	Le Ray										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
224200	Lorraine										
	A	2002	All Property	Review of Reassessment			95.00	95.00			
	A	2002	Residential	Review of Reassessment					90.31		
224400	Lyme										
	A	2002	All Property	Sales/Appraisals	31.58	1.17	55.00	55.00			
	A	2003	Residential	Sales Only	23.23	1.06			52.11		
224600	Orleans										
	A	2002	All Property	CAMA/Appraisals	16.84	1.00	77.00	77.00		2006	
	A	2003	Residential	CAMA	18.51	1.02			74.19	2006	
224800	Pamelia										
	A	2002	All Property	Sales/Appraisals	7.65	1.02	97.25	97.25			
	A	2003	Residential	Sales Only	7.88	1.00			95.64		
225000	Philadelphia										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment					95.69		
225200	Rodman										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					97.58		
225400	Rutland										
	A	2002	All Property	Sales/Appraisals	13.42	1.35	85.00	85.00		2005	
	A	2003	Residential	Sales Only	10.63	1.02			90.23	2005	
225600	Theresa										
	A	2002	All Property	Sales/Appraisals	13.36	0.99	88.00	88.00		2006	
	A	2003	Residential	Sales Only	13.90	1.02			87.21	2006	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
225800	Watertown										
	B	2002	All Property	CAMA/Appraisals	12.29	1.01	92.50	92.50			
	B	2003	Residential	CAMA	13.77	1.00			87.72		
226000	Wilna										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					96.73		
226200	Worth										
	A	2002	All Property	Sales/Appraisals	23.48	1.00	33.84	40.00			
	A	2002	Residential	Sales/Appraisals	24.69	1.00			40.91		

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County of Lewis

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232000	Croghan										
	A	2001	All Property	Review of Reassessment			100.00	100.00			
	A	2001	Residential	Review of Reassessment					88.24		
232200	Denmark										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
232400	Diana										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
232600	Greig										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
232800	Harrisburg										
	A	2002	All Property	Sales/Appraisals	7.60	0.97	70.00	70.00			
	A	2002	Residential	Sales/Appraisals	11.23	1.00			67.27		
233200	Lewis										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
233400	Leyden										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
233600	Lowville										
	B	2002	All Property	CAMA/Appraisals	15.71	0.99	55.00	55.00			
	B	2003	Residential	CAMA	14.63	1.01			45.42		
233800	Lyonsdale										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
234000	Martinsburg										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
234200	Montague										
	A	2001	All Property	Review of Reassessment			80.00	80.00			
	A	2001	Residential	Review of Reassessment					72.84		
234400	New Bremen										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
234600	Osceola										
	A	2002	All Property	Review of Reassessment			92.00	92.00			
	A	2002	Residential	Review of Reassessment					84.99		
234800	Pinckney										
	A	2002	All Property	Sales/Appraisals	16.71	0.93	70.00	70.00		2006	
	A	2002	Residential	Sales/Appraisals	14.16	0.98			66.51	2006	
235000	Turin										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
235200	Watson										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
235400	West Turin										
	A	2002	All Property	Sales/Appraisals	14.39	1.14	7.52	9.00			
	A	2002	Residential	Sales/Appraisals	15.82	1.05			7.37		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
242000	Avon										
	B	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	B	2002	Residential	Review of Reassessment					89.64	2006	
242200	Caledonia										
	B	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	B	2002	Residential	Review of Reassessment					89.03	2006	
242400	Conesus										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					92.50	2006	
242600	Geneseo										
	B	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	B	2002	Residential	Review of Reassessment					87.66	2006	
242800	Groveland										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					88.68	2006	
243000	Leicester										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					92.73	2006	
243200	Lima										
	B	2003	All Property	Review of Reassessment			97.00	97.00		2006	
	B	2003	Residential	Review of Reassessment					98.16	2006	
243400	Livonia										
	B	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	B	2002	Residential	Review of Reassessment					88.70	2006	
243600	Mount Morris										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					88.68	2006	
243800	North Dansville										
	C	2003	All Property	Review of Reassessment			97.00	97.00		2006	
	C	2003	Residential	Review of Reassessment					94.18	2006	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
244000	Nunda										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					88.68	2006	
244200	Ossian										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
244400	Portage										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					88.68	2006	
244600	Sparta										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					88.68	2006	
244800	Springwater										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					93.64	2006	
245000	West Sparta										
	A	2002	All Property	Review of Reassessment			97.00	97.00		2006	
	A	2002	Residential	Review of Reassessment					97.63	2006	
245200	York										
	A	2002	All Property	Review of Reassessment			92.00	92.00		2006	
	A	2002	Residential	Review of Reassessment					92.73	2006	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
251200	Oneida										
	C	2004	All Property	Review of Reassessment			93.00	93.00			
	C	2004	Residential	Review of Reassessment					96.15		
252000	Brookfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
252200	Cazenovia										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
252400	De Ruyter										
	A	2003	All Property	Review of Reassessment			90.00	90.00			
	A	2003	Residential	Review of Reassessment					87.48		
252600	Eaton										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
252800	Fenner										
	A	2002	All Property	Sales/Appraisals	13.82	1.02	92.00	92.00			
	A	2002	Residential	Sales/Appraisals	12.51	1.04			86.70		
253000	Georgetown										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
253200	Hamilton										
	B	2002	All Property	Sales/Appraisals	8.57	1.02	90.00	90.00		2005	
	B	2003	Residential	Sales Only	8.13	1.03			85.37	2005	
253400	Lebanon										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
253600	Lenox										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
253800	Lincoln										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
254000	Madison										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
254200	Nelson										
	A	2002	All Property	Sales/Appraisals	16.08	1.08	92.00	92.00			
	A	2003	Residential	Sales Only	9.88	1.01			88.83		
254400	Smithfield										
	A	2002	All Property	CAMA/Appraisals	12.26	1.01	95.00	95.00			
	A	2003	Residential	CAMA	17.73	1.04			91.63		
254600	Stockbridge										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
254800	Sullivan										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
261400	Rochester										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
262000	Brighton										
	C	2002	All Property	Review of Reassessment			95.00	95.00			
	C	2002	Residential	Review of Reassessment					88.31		
262200	Chili										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
262400	Clarkson										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
262600	Gates										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	C	2004	Residential	Review of Reassessment					100.00	2006	yes
262800	Greece										
	C	2003	All Property	Review of Reassessment			96.00	96.00		2006	yes
	C	2003	Residential	Review of Reassessment					91.27	2006	yes
263000	Hamlin										
	B	2002	All Property	Sales/Appraisals	23.97	1.03	52.00	52.00			
	B	2003	Residential	Sales Only	14.43	1.04			52.13		
263200	Henrietta										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
263400	Irondequoit										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
263600	Mendon										
	B	2003	All Property	Review of Reassessment			92.00	92.00		2005	yes
	B	2003	Residential	Review of Reassessment					87.48	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
263800	Ogden										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
264000	Parma										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
264200	Penfield										
	C	2003	All Property	Review of Reassessment			95.00	95.00		2005	yes
	C	2003	Residential	Review of Reassessment					90.81	2005	yes
264400	Perinton										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
264600	Pittsford										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
264800	Riga										
	B	2003	All Property	Review of Reassessment			98.00	98.00		2006	
	B	2003	Residential	Review of Reassessment					93.67	2006	
265000	Rush										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
265200	Sweden										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
265400	Webster										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
265600	Wheatland										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
265800	East Rochester										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
270100	Amsterdam										
	C	2002	All Property	CAMA/Appraisals	12.02	1.02	100.00	100.00			
	C	2003	Residential	CAMA	11.45	1.01			96.05		
272000	Amsterdam										
	B	2002	All Property	CAMA/Appraisals	20.16	1.00	13.50	13.50			
	B	2003	Residential	CAMA	20.27	0.99			11.99		
272200	Canajoharie										
	A	2002	All Property	CAMA/Appraisals	15.36	1.00	88.29	100.00			
	A	2003	Residential	CAMA	15.06	1.03			82.36		
272400	Charleston										
	A	2002	All Property	CAMA/Appraisals	31.35	0.86	45.31	60.00			
	A	2003	Residential	CAMA	19.08	0.99			41.48		
272600	Florida										
	A	2002	All Property	CAMA/Appraisals	12.50	0.98	81.88	90.00			
	A	2003	Residential	CAMA	14.48	1.01			75.52		
272800	Glen										
	A	2002	All Property	CAMA/Appraisals	11.93	1.03	86.00	86.00			
	A	2003	Residential	CAMA	14.68	1.02			81.81		
273000	Minden										
	A	2002	All Property	CAMA/Appraisals	24.71	0.94	91.73	100.00			
	A	2003	Residential	CAMA	19.17	1.06			94.54		
273200	Mohawk										
	B	2002	All Property	Sales/Appraisals	24.87	1.05	50.00	50.00			
	B	2003	Residential	Sales Only	23.81	1.10			48.16		
273400	Palatine										
	A	2002	All Property	CAMA/Appraisals	11.67	1.00	88.00	88.00		2005	
	A	2003	Residential	CAMA	13.65	1.02			86.57	2005	
273600	Root										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
273800	St Johnsville										
	B	2002	All Property	CAMA/Appraisals	23.16	0.99	50.00	50.00			
	B	2003	Residential	CAMA	16.91	1.00			45.94		

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County of Nassau											
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
280000	Nassau County,	County Roll									
	C	2004	1	Review of Reassessment			0.81	1.00		2005	yes
	C	2004	2	Review of Reassessment			0.86	1.00		2005	yes
	C	2004	3	Review of Reassessment			1.02	1.03		2005	yes
	C	2004	4	Review of Reassessment			0.85	1.00		2005	yes
280500	Glen Cove										
	C	2003	All Property	Review of Reassessment			69.12	77.76			
	C	2003	Residential	Review of Reassessment					0.00		
280900	Long Beach										
	C	2002	All Property	Sales/Appraisals	18.96	0.99	4.97	5.57			
	C	2003	Residential	Sales Only	14.02	1.01			4.69		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
290900	Lockport										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
291100	Niagara Falls										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
291200	North Tonawanda										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
292000	Cambria										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
292200	Hartland										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2006	yes
	A	2004	Residential	Review of Reassessment					100.00	2006	yes
292400	Lewiston										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
292600	Lockport										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
292800	Newfane										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
293000	Niagara										
	C	2002	All Property	Sales/Appraisals	11.11	1.00	78.00	78.00			
	C	2003	Residential	Sales Only	9.56	1.00			81.38		
293200	Pendleton										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Niagara

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293400	Porter										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
293600	Royalton										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
293800	Somerset										
	A	2002	All Property	Sales/Appraisals	17.78	0.80	100.00	100.00			
	A	2003	Residential	Sales Only	17.67	1.08			82.13		
294000	Wheatfield										
	C	2002	All Property	CAMA/Appraisals	8.60	1.01	88.00	88.00			
	C	2003	Residential	CAMA	7.84	1.01			85.29		
294200	Wilson										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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**County of Oneida**

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301300	Rome										
	C	2002	All Property	CAMA/Appraisals	12.67	1.03	96.00	96.00			
	C	2003	Residential	CAMA	12.55	1.03			90.12		
301400	Sherrill										
	C	2002	All Property	Sales/Appraisals	11.48	0.96	100.00	100.00			
	C	2003	Residential	Sales Only	10.65	1.04			89.30		
301600	Utica										
	C	2002	All Property	CAMA/Appraisals	13.38	1.04	100.00	100.00			
	C	2003	Residential	CAMA	13.60	1.03			96.69		
302000	Annsville										
	A	2002	All Property	Sales/Appraisals	13.44	0.86	73.14	80.00			
	A	2002	Residential	Sales/Appraisals	12.71	0.99			66.43		
302200	Augusta										
	A	2001	All Property	Review of Reassessment			91.03	100.00			
	A	2001	Residential	Review of Reassessment					88.60		
302400	Ava										
	A	2002	All Property	Sales/Appraisals	17.72	1.09	15.00	15.00			
	A	2002	Residential	Sales/Appraisals	15.47	1.04			12.10		
302600	Boonville										
	A	2002	All Property	Sales/Appraisals	20.41	0.96	87.00	87.00			
	A	2003	Residential	Sales Only	21.71	1.08			80.96		
302800	Bridgewater										
	A	2002	All Property	Sales/Appraisals	12.92	1.01	9.28	10.00			
	A	2002	Residential	Sales/Appraisals	13.41	1.02			8.67		
303000	Camden										
	A	2002	All Property	Sales/Appraisals	13.64	1.02	3.18	3.48			
	A	2003	Residential	Sales Only	12.54	1.03			3.14		
303200	Deerfield										
	B	2002	All Property	Sales/Appraisals	15.82	0.56	21.53	20.00			
	B	2003	Residential	Sales Only	10.04	1.02			19.64		

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Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
303400	Florence										
	A	2002	All Property	Sales/Appraisals	45.84	0.95	25.83	30.00			
	A	2002	Residential	Sales/Appraisals	28.05	1.10			21.97		
303600	Floyd										
	B	2002	All Property	CAMA/Appraisals	18.59	1.00	95.50	95.50			
	B	2003	Residential	CAMA	14.32	1.03			90.32		
303800	Forestport										
	A	2002	All Property	Sales/Appraisals	13.61	1.03	89.00	89.00			
	A	2003	Residential	Sales Only	16.85	1.03			84.29		
304000	Kirkland										
	B	2002	All Property	Sales/Appraisals	15.02	1.04	85.00	85.00			
	B	2003	Residential	Sales Only	14.38	1.05			79.34		
304200	Lee										
	B	2002	All Property	Sales/Appraisals	22.46	1.30	4.66	4.66			
	B	2002	Residential	Sales/Appraisals	19.13	1.06			4.52		
304400	Marcy										
	B	2002	All Property	Sales/Appraisals	14.92	0.60	100.00	100.00			
	B	2003	Residential	Sales Only	13.78	1.05			83.67		
304600	Marshall										
	A	2002	All Property	Sales/Appraisals	21.00	0.77	87.00	87.00			
	A	2003	Residential	Sales Only	10.19	1.02			80.94		
304800	New Hartford										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
305000	Paris										
	B	2002	All Property	Sales/Appraisals	17.91	1.08	87.00	87.00		2005	
	B	2003	Residential	Sales Only	16.80	1.07			82.67	2005	
305200	Remsen										
	A	2002	All Property	Sales/Appraisals	16.76	0.94	85.00	85.00			
	A	2002	Residential	Sales/Appraisals	9.20	1.03			89.67		

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305400	Sangerfield										
	A	2002	All Property	Sales/Appraisals	12.03	0.99	93.00	93.00			
	A	2003	Residential	Sales Only	11.16	1.03			86.03		
305600	Steuben										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
305800	Trenton										
	B	2003	All Property	Review of Reassessment			97.00	97.00			
	B	2003	Residential	Review of Reassessment					90.42		
306000	Vernon										
	B	2002	All Property	Sales/Appraisals	14.05	0.99	100.00	100.00			
	B	2003	Residential	Sales Only	13.59	1.04			89.60		
306200	Verona										
	A	2002	All Property	CAMA/Appraisals	14.62	0.99	91.70	91.70			
	A	2003	Residential	CAMA	16.03	1.00			86.42		
306400	Vienna										
	A	2002	All Property	Sales/Appraisals	18.48	1.06	90.00	90.00			
	A	2003	Residential	Sales Only	18.73	1.07			84.93		
306600	Western										
	A	2002	All Property	Sales/Appraisals	12.32	0.98	88.10	88.10			
	A	2002	Residential	Sales/Appraisals	11.25	1.04			86.87		
306800	Westmoreland										
	B	2002	All Property	CAMA/Appraisals	12.08	1.01	100.00	100.00			
	B	2003	Residential	CAMA	12.45	1.01			96.57		
307000	Whitestown										
	C	2002	All Property	Sales/Appraisals	11.20	1.02	97.00	97.00			
	C	2003	Residential	Sales Only	11.11	1.03			91.04		

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311500	Syracuse										
	C	2002	All Property	Sales/Appraisals	11.45	1.03	100.00	100.00			
	C	2003	Residential	Sales Only	12.48	1.04			93.87		
312000	Camillus										
	C	2002	All Property	CAMA/Appraisals	7.67	1.01	94.00	94.00			
	C	2003	Residential	CAMA	7.41	1.01			88.04		
312200	Cicero										
	C	2002	All Property	CAMA/Appraisals	9.50	1.02	5.98	6.30			
	C	2003	Residential	CAMA	9.58	1.02			6.00		
312400	Clay										
	C	2002	All Property	Sales/Appraisals	8.10	0.98	5.50	5.50			
	C	2003	Residential	Sales Only	7.95	1.01			5.19		
312600	Dewitt										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
312800	Elbridge										
	B	2003	All Property	Review of Reassessment			98.50	98.50			
	B	2003	Residential	Review of Reassessment					93.68		
313000	Fabius										
	A	2002	All Property	Review of Reassessment			98.00	98.00		2005	
	A	2002	Residential	Review of Reassessment					94.05	2005	
313200	Geddes										
	C	2002	All Property	CAMA/Appraisals	7.67	1.01	99.00	99.00		2005	
	C	2003	Residential	CAMA	7.73	1.01			91.90	2005	
313400	LaFayette										
	B	2003	All Property	Review of Reassessment			100.00	100.00		2006	
	B	2003	Residential	Review of Reassessment					93.64	2006	
313600	Lysander										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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313800	Manlius										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
314000	Marcellus										
	B	2003	All Property	Review of Reassessment			98.50	98.50			
	B	2003	Residential	Review of Reassessment					93.68		
314200	Onondaga										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
314400	Otisco										
	A	2002	All Property	Sales/Appraisals	44.28	0.35	3.20	3.20			
	A	2002	Residential	Sales/Appraisals	19.00	1.08			2.90		
314600	Pompey										
	A	2002	All Property	Review of Reassessment			98.00	98.00		2005	
	A	2002	Residential	Review of Reassessment					94.05	2005	
314800	Salina										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
315000	Skaneateles										
	B	2002	All Property	Review of Reassessment			88.00	88.00		2006	
	B	2002	Residential	Review of Reassessment					83.39	2006	
315200	Spafford										
	A	2003	All Property	Review of Reassessment			95.00	95.00			
	A	2003	Residential	Review of Reassessment					93.93		
315400	Tully										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
315600	Van Buren										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
320200	Canandaigua										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
320500	Geneva										
	C	2003	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2003	Residential	Review of Reassessment					97.78	2005	yes
322000	Bristol										
	A	2002	All Property	Review of Reassessment			94.00	94.00		2005	
	A	2002	Residential	Review of Reassessment					92.78	2005	
322200	Canadice										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					97.39		
322400	Canandaigua										
	B	2002	All Property	Review of Reassessment			87.00	87.00		2005	
	B	2002	Residential	Review of Reassessment					84.19	2005	
322600	East Bloomfield										
	B	2003	All Property	Review of Reassessment			96.00	96.00			
	B	2003	Residential	Review of Reassessment					92.18		
322800	Farmington										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
323000	Geneva										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
323200	Gorham										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					93.68	2005	yes
323400	Hopewell										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					98.36		

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County of Ontario

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323600	Manchester										
	B	2002	All Property	Review of Reassessment			95.00	95.00		2005	
	B	2002	Residential	Review of Reassessment					96.40	2005	
323800	Naples										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
324000	Phelps										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
324200	Richmond										
	A	2003	All Property	Review of Reassessment			100.00	100.00			
	A	2003	Residential	Review of Reassessment					97.53		
324400	Seneca										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					93.68	2005	yes
324600	South Bristol										
	A	2002	All Property	CAMA/Appraisals	17.60	1.00	82.00	82.00		2005	
	A	2003	Residential	CAMA	18.48	1.00			79.79	2005	
324800	Victor										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
325000	West Bloomfield										
	A	2003	All Property	Review of Reassessment			96.00	96.00			
	A	2003	Residential	Review of Reassessment					94.23		

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County of Orange

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330900	Middletown										
	C	2002	All Property	CAMA/Appraisals	11.01	0.99	19.50	19.50			
	C	2003	Residential	CAMA	10.87	0.99			17.76		
331100	Newburgh										
	C	2002	All Property	Sales/Appraisals	24.64	1.04	35.00	35.00			
	C	2003	Residential	Sales Only	27.09	1.10			34.79		
331300	Port Jervis										
	C	2002	All Property	Sales/Appraisals	15.48	1.01	51.00	51.00			
	C	2003	Residential	Sales Only	14.49	1.04			48.57		
332000	Blooming Grove										
	C	2002	All Property	Sales/Appraisals	18.13	1.04	17.70	17.70			
	C	2003	Residential	Sales Only	17.45	1.06			16.55		
332200	Chester										
	C	2002	All Property	Sales/Appraisals	12.20	0.98	62.50	62.50			
	C	2003	Residential	Sales Only	11.19	1.01			56.78		
332400	Cornwall										
	C	2002	All Property	Sales/Appraisals	13.49	1.01	68.00	68.00			
	C	2003	Residential	Sales Only	13.19	1.01			65.49		
332600	Crawford										
	B	2002	All Property	CAMA/Appraisals	13.79	1.00	38.35	46.00			
	B	2003	Residential	CAMA	10.57	0.99			39.28		
332800	Deerpark										
	B	2002	All Property	Sales/Appraisals	18.35	1.06	60.00	60.00			
	B	2003	Residential	Sales Only	18.00	1.06			60.50		
333000	Goshen										
	B	2002	All Property	Sales/Appraisals	26.04	1.11	66.00	66.00			
	B	2003	Residential	Sales Only	13.75	1.03			59.10		
333200	Greenville										
	B	2002	All Property	Sales/Appraisals	17.28	1.00	63.00	68.00			
	B	2003	Residential	Sales Only	11.04	1.01			64.51		

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333400	Hamptonburgh										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
333600	Highlands										
	C	2002	All Property	CAMA/Appraisals	12.55	1.04	69.35	81.34			
	C	2003	Residential	CAMA	12.83	1.03			70.84		
333800	Minisink										
	B	2002	All Property	Sales/Appraisals	16.62	1.02	51.00	51.00			
	B	2003	Residential	Sales Only	11.99	1.03			49.54		
334000	Monroe										
	C	2002	All Property	Sales/Appraisals	13.70	0.98	19.00	19.00			
	C	2003	Residential	Sales Only	13.21	1.02			17.67		
334200	Montgomery										
	C	2002	All Property	Review of Reassessment			77.00	77.00			
	C	2002	Residential	Review of Reassessment					68.71		
334400	Mount Hope										
	B	2002	All Property	Sales/Appraisals	16.31	1.02	64.00	64.00			
	B	2003	Residential	Sales Only	19.78	1.05			66.05		
334600	Newburgh										
	C	2002	All Property	CAMA/Appraisals	11.64	1.00	40.20	37.00			
	C	2003	Residential	CAMA	11.29	0.99			28.47		
334800	New Windsor										
	C	2002	All Property	Sales/Appraisals	17.25	0.95	17.26	23.00			
	C	2003	Residential	Sales Only	14.32	1.00			15.81		
335000	Tuxedo										
	A	2002	All Property	Sales/Appraisals	11.14	1.03	17.50	17.50			
	A	2003	Residential	Sales Only	11.17	1.03			16.58		
335200	Wallkill										
	B	2002	All Property	Sales/Appraisals	18.54	0.98	24.00	24.00			
	B	2003	Residential	Sales Only	17.30	1.05			22.09		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
335400	Warwick										
	B	2002	All Property	CAMA/Appraisals	7.35	1.00	15.46	18.00			
	B	2003	Residential	CAMA	7.39	1.00			15.08		
335600	Wawayanda										
	B	2002	All Property	Review of Reassessment			70.00	70.00			
	B	2002	Residential	Review of Reassessment					64.23		
335800	Woodbury										
	B	2002	All Property	Sales/Appraisals	9.72	0.97	40.00	40.00			
	B	2003	Residential	Sales Only	8.15	0.99			37.24		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
342000	Albion										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
342200	Barre										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
342400	Carlton										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
342600	Clarendon										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
342800	Gaines										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
343000	Kendall										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
343200	Murray										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
343400	Ridgeway										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
343600	Shelby										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
343800	Yates										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		

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County of Oswego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
350400	Fulton										
	C	2004	All Property	Review of Reassessment			100.00	100.00			
	C	2004	Residential	Review of Reassessment					100.00		
351200	Oswego										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
352000	Albion										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
352200	Amboy										
	A	2002	All Property	Sales/Appraisals	4.97	0.98	100.00	100.00			
	A	2002	Residential	Sales/Appraisals	7.58	1.01			92.65		
352400	Boylston										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
352600	Constantia										
	A	2002	All Property	CAMA/Appraisals	21.91	1.03	82.00	82.00			
	A	2003	Residential	CAMA	21.05	1.03			81.02		
352800	Granby										
	B	2002	All Property	CAMA/Appraisals	14.97	1.01	82.00	82.00		2005	
	B	2003	Residential	CAMA	15.28	1.01			79.79	2005	
353000	Hannibal										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
353200	Hastings										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
353400	Mexico										
	B	2002	All Property	CAMA/Appraisals	15.98	1.03	9.20	9.20		2005	
	B	2003	Residential	CAMA	15.98	1.03			8.99	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
353600	Minetto										
	B	2002	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Sales Only	8.11	1.05			97.72		
353800	New Haven										
	A	2002	All Property	Sales/Appraisals	21.47	1.13	2.47	2.47		2006	
	A	2003	Residential	Sales Only	13.51	1.04			2.55	2006	
354000	Orwell										
	A	2001	All Property	Review of Reassessment			120.10	100.00			
	A	2001	Residential	Review of Reassessment					86.15		
354200	Oswego										
	B	2002	All Property	CAMA/Appraisals	12.09	1.02	100.00	100.00			
	B	2003	Residential	CAMA	11.95	1.02			97.21		
354400	Palermo										
	A	2002	All Property	Sales/Appraisals	4.46	1.01	100.00	100.00			
	A	2003	Residential	Sales Only	5.63	1.02			96.77		
354600	Parish										
	A	2002	All Property	CAMA/Appraisals	10.36	1.06	91.95	100.00			
	A	2003	Residential	CAMA	10.44	1.05			88.95		
354800	Redfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
355000	Richland										
	B	2002	All Property	CAMA/Appraisals	12.27	1.02	91.00	91.00			
	B	2003	Residential	CAMA	13.14	1.02			88.50		
355200	Sandy Creek										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
355400	Schroeppel										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Oswego

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355600	Scriba										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
355800	Volney										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
356000	West Monroe										
	B	2002	All Property	CAMA/Appraisals	16.07	1.02	4.70	4.70			
	B	2003	Residential	CAMA	16.28	1.02			4.42		
356200	Williamstown										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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**County of Otsego**

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
361200	Oneonta										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
362000	Burlington										
	A	2002	All Property	Sales/Appraisals	13.92	1.02	90.00	90.00			
	A	2002	Residential	Sales/Appraisals	12.53	1.03			87.42		
362200	Butternuts										
	A	2002	All Property	Sales/Appraisals	7.84	1.02	94.00	94.00			
	A	2002	Residential	Sales/Appraisals	8.69	1.03			89.43		
362400	Cherry Valley										
	A	2002	All Property	Sales/Appraisals	19.16	1.08	59.56	59.56			
	A	2002	Residential	Sales/Appraisals	18.97	1.06			52.78		
362600	Decatur										
	A	2002	All Property	Sales/Appraisals	18.67	1.06	81.57	81.57			
	A	2002	Residential	Sales/Appraisals	15.69	1.04			85.28		
362800	Edmeston										
	A	2002	All Property	Sales/Appraisals	18.10	0.95	79.14	83.71			
	A	2002	Residential	Sales/Appraisals	13.02	1.04			83.44		
363000	Exeter										
	A	2002	All Property	CAMA/Appraisals	16.10	1.06	75.19	79.60			
	A	2003	Residential	CAMA	20.28	1.04			74.13		
363200	Hartwick										
	A	2002	All Property	Sales/Appraisals	19.71	1.07	65.87	70.00			
	A	2002	Residential	Sales/Appraisals	13.48	1.01			72.90		
363400	Laurens										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
363600	Maryland										
	A	2002	All Property	Sales/Appraisals	9.73	0.99	88.12	95.00			
	A	2002	Residential	Sales/Appraisals	9.91	1.03			88.78		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
363800	Middlefield										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
364000	Milford										
	A	2002	All Property	Sales/Appraisals	17.92	1.07	79.35	100.00			
	A	2002	Residential	Sales/Appraisals	19.88	1.08			79.57		
364200	Morris										
	A	2002	All Property	Sales/Appraisals	18.24	1.02	84.84	100.00			
	A	2002	Residential	Sales/Appraisals	18.53	1.09			85.80		
364400	New Lisbon										
	A	2002	All Property	Sales/Appraisals	18.99	0.97	78.86	100.00			
	A	2002	Residential	Sales/Appraisals	14.75	1.04			82.63		
364600	Oneonta										
	B	2002	All Property	Sales/Appraisals	13.31	1.02	90.00	90.00			
	B	2003	Residential	Sales Only	13.36	1.04			84.45		
364800	Otego										
	A	2002	All Property	Review of Reassessment			94.00	94.00			
	A	2002	Residential	Review of Reassessment					90.70		
365000	Otsego										
	A	2002	All Property	Sales/Appraisals	27.65	1.12	53.66	60.00		2006	
	A	2003	Residential	Sales Only	25.44	1.11			51.60	2006	
365200	Pittsfield										
	A	2001	All Property	Review of Reassessment			85.00	85.00			
	A	2001	Residential	Review of Reassessment					88.06		
365400	Plainfield										
	A	2001	All Property	Review of Reassessment			89.31	95.00			
	A	2001	Residential	Review of Reassessment					88.06		
365600	Richfield										
	A	2002	All Property	Sales/Appraisals	24.25	0.97	80.00	80.00			
	A	2002	Residential	Sales/Appraisals	16.24	1.01			80.45		

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County of Otsego

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
365800	Roseboom										
	A	2002	All Property	Sales/Appraisals	10.01	0.99	77.00	77.00			
	A	2002	Residential	Sales/Appraisals	10.80	1.04			77.55		
366000	Springfield										
	A	2004	All Property	Review of Reassessment			88.55	88.55			
	A	2004	Residential	Review of Reassessment					80.00		
366200	Unadilla										
	A	2002	All Property	Sales/Appraisals	16.13	0.98	80.74	87.00			
	A	2002	Residential	Sales/Appraisals	12.71	1.06			79.46		
366400	Westford										
	A	2002	All Property	Sales/Appraisals	12.93	0.99	87.00	87.00			
	A	2002	Residential	Sales/Appraisals	14.82	1.01			82.70		
366600	Worcester										
	A	2002	All Property	Sales/Appraisals	27.20	1.15	87.15	100.00			
	A	2002	Residential	Sales/Appraisals	15.98	1.05			85.28		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
372000	Carmel										
	C	2002	All Property	CAMA/Appraisals	7.58	1.00	60.33	60.33			
	C	2003	Residential	CAMA	7.39	1.00			55.64		
372200	Kent										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
372400	Patterson										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
372600	Philipstown										
	B	2002	All Property	CAMA/Appraisals	12.38	1.01	56.50	56.50			
	B	2003	Residential	CAMA	12.32	1.00			51.92		
372800	Putnam Valley										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
373000	Southeast										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
381400	Rensselaer										
	C	2002	All Property	Sales/Appraisals	21.84	0.88	43.30	43.30			
	C	2003	Residential	Sales Only	18.99	1.03			33.12		
381700	Troy										
	C	2002	All Property	Sales/Appraisals	28.92	1.05	22.00	22.00			
	C	2003	Residential	Sales Only	25.00	1.07			19.71		
382000	Berlin										
	A	2002	All Property	CAMA/Appraisals	17.11	1.15	34.50	34.50			
	A	2003	Residential	CAMA	17.22	1.00			34.13		
382200	Brunswick										
	B	2002	All Property	Sales/Appraisals	12.86	1.01	34.60	34.60			
	B	2003	Residential	Sales Only	12.19	1.03			32.59		
382400	East Greenbush										
	C	2002	All Property	Sales/Appraisals	13.82	0.95	37.00	37.00			
	C	2003	Residential	Sales Only	11.86	1.03			33.11		
382600	Grafton										
	A	2002	All Property	CAMA/Appraisals	16.06	1.03	12.00	12.00			
	A	2003	Residential	CAMA	17.27	1.03			11.93		
382800	Hoosick										
	B	2002	All Property	Sales/Appraisals	21.88	1.02	39.50	39.50			
	B	2003	Residential	Sales Only	19.80	1.05			37.31		
383000	Nassau										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
383200	North Greenbush										
	C	2002	All Property	Sales/Appraisals	14.13	0.98	37.00	37.00			
	C	2003	Residential	Sales Only	12.96	1.02			33.87		
383400	Petersburgh										
	A	2003	All Property	Review of Reassessment			84.00	84.00		2006	
	A	2003	Residential	Review of Reassessment					83.22	2006	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
383600	Pittstown										
	A	2002	All Property	Sales/Appraisals	17.91	1.07	87.00	87.00			
	A	2003	Residential	Sales Only	20.91	1.10			86.07		
383800	Poestenkill										
	B	2002	All Property	Sales/Appraisals	16.23	1.03	35.90	35.90		2005	
	B	2003	Residential	Sales Only	16.27	1.04			34.30	2005	
384000	Sand Lake										
	B	2002	All Property	Sales/Appraisals	15.28	1.02	34.60	34.60			
	B	2003	Residential	Sales Only	14.16	1.02			32.47		
384200	Schaghticoke										
	B	2002	All Property	Sales/Appraisals	17.00	0.79	35.50	35.50			
	B	2003	Residential	Sales Only	12.91	1.01			32.62		
384400	Schodack										
	B	2002	All Property	Sales/Appraisals	19.52	1.04	36.00	36.00			
	B	2003	Residential	Sales Only	18.45	1.06			33.83		
384600	Stephentown										
	A	2002	All Property	CAMA/Appraisals	18.09	1.03	46.30	46.30			
	A	2003	Residential	CAMA	18.64	1.01			43.87		

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County of Rockland

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392000	Clarkstown										
	C	2002	All Property	Sales/Appraisals	11.54	0.94	34.25	34.25			
	C	2003	Residential	Sales Only	9.70	1.00			30.89		
392200	Haverstraw										
	C	2002	All Property	CAMA/Appraisals	11.29	1.01	6.72	7.45		2006	
	C	2003	Residential	CAMA	11.66	1.00			4.31	2006	
392400	Orangetown										
	C	2002	All Property	CAMA/Appraisals	8.51	0.98	54.25	54.25			
	C	2003	Residential	CAMA	7.42	1.00			46.10		
392600	Ramapo										
	C	2002	All Property	Sales/Appraisals	15.73	0.96	17.98	17.98			
	C	2003	Residential	Sales Only	12.76	1.01			15.16		
392800	Stony Point										
	C	2002	All Property	CAMA/Appraisals	10.15	1.02	16.10	16.10		2006	
	C	2003	Residential	CAMA	8.70	1.01			12.31	2006	

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County of St Lawrence

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401200	Ogdensburg										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
402000	Brasher										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
402200	Canton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
402400	Clare										
	A	2002	All Property	Sales/Appraisals	20.02	1.16	4.40	10.00			
	A	2002	Residential	Sales/Appraisals	14.99	1.06			4.79		
402600	Clifton										
	A	2003	All Property	Review of Reassessment			65.00	65.00		2006	
	A	2003	Residential	Review of Reassessment					61.32	2006	
402800	Colton										
	A	2002	All Property	Sales/Appraisals	29.65	0.88	6.00	6.00			
	A	2003	Residential	Sales Only	8.73	1.02			3.51		
403000	Dekalb										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2003	Residential	Review of Reassessment					100.53	2006	
403200	De Peyster										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
403400	Edwards										
	A	2003	All Property	Review of Reassessment			93.55	100.00		2006	
	A	2003	Residential	Review of Reassessment					89.98	2006	
403600	Fine										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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403800	Fowler										
	A	2002	All Property	Sales/Appraisals	51.25	0.70	21.07	25.00			
	A	2002	Residential	Sales/Appraisals	21.25	1.07			9.76		
404000	Gouverneur										
	B	2002	All Property	Sales/Appraisals	24.32	1.14	83.96	90.00		2006	
	B	2003	Residential	Sales Only	22.92	1:10			89.37	2006	
404200	Hammond										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
404400	Hermon										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2005	
	A	2003	Residential	Review of Reassessment					98.24	2005	
404600	Hopkinton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
404800	Lawrence										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
405000	Lisbon										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
405200	Louisville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
405400	Macomb										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
405600	Madrid										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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405800	Massena										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
406000	Morristown										
	A	2003	All Property	Review of Reassessment			94.89	100.00		2006	
	A	2003	Residential	Review of Reassessment					94.07	2006	
406200	Norfolk										
	A	2002	All Property	Review of Reassessment			9.49	10.00		2006	
	A	2002	Residential	Review of Reassessment					9.55	2006	
406400	Oswegatchie										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
406600	Parishville										
	A	2002	All Property	Sales/Appraisals	32.72	1.08	7.55	10.00			
	A	2002	Residential	Sales/Appraisals	29.12	1.07			5.26		
406800	Piercefield										
	A	2003	All Property	Review of Reassessment			93.45	100.00		2005	
	A	2003	Residential	Review of Reassessment					91.27	2005	
407000	Pierrepoint										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
407200	Pitcairn										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
407400	Potsdam										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
407600	Rossie										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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								State	Locally Stated Assmnt. Ratio ***		
407800	Russell										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
408000	Stockholm										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
408200	Waddington										
	A	2002	All Property	Sales/Appraisals	29.02	1.11	61.91	70.00		2005	
	A	2002	Residential	Sales/Appraisals	21.34	1.08			57.32	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
411000	Mechanicville										
	C	2002	All Property	Sales/Appraisals	14.67	1.04	98.00	98.00			
	C	2003	Residential	Sales Only	15.67	1.05			94.90		
411500	Saratoga Springs										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
412000	Ballston										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
412200	Charlton										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
412400	Clifton Park										
	C	2002	All Property	Sales/Appraisals	10.07	0.99	80.00	80.00			
	C	2003	Residential	Sales Only	7.72	1.00			74.07		
412600	Corinth										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
412800	Day										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
413000	Edinburg										
	A	2002	All Property	CAMA/Appraisals	21.45	1.02	78.00	78.00			
	A	2003	Residential	CAMA	22.43	1.06			71.07		
413200	Galway										
	A	2002	All Property	CAMA/Appraisals	14.76	0.99	85.00	85.00			
	A	2003	Residential	CAMA	14.18	1.02			81.21		
413400	Greenfield										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
413600	Hadley										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
413800	Halfmoon										
	C	2002	All Property	Sales/Appraisals	7.74	0.96	80.00	80.00			
	C	2003	Residential	Sales Only	6.89	1.00			74.39		
414000	Malta										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
414200	Milton										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
414400	Moreau										
	B	2002	All Property	Sales/Appraisals	14.00	0.95	47.00	47.00			
	B	2003	Residential	Sales Only	13.55	1.01			36.66		
414600	Northumberland										
	B	2002	All Property	Sales/Appraisals	13.65	1.04	73.00	73.00			
	B	2003	Residential	Sales Only	13.43	1.05			69.06		
414800	Providence										
	A	2002	All Property	CAMA/Appraisals	21.41	0.89	31.50	31.50			
	A	2003	Residential	CAMA	18.96	1.01			30.19		
415000	Saratoga										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
415200	Stillwater										
	B	2002	All Property	Sales/Appraisals	12.38	1.02	75.00	75.00			
	B	2003	Residential	Sales Only	11.00	1.01			70.02		
415400	Waterford										
	C	2002	All Property	Sales/Appraisals	17.72	0.86	45.00	45.00			
	C	2003	Residential	Sales Only	15.76	1.02			37.51		

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415600	Wilton										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		

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County of Schenectady

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421500	Schenectady										
	C	2004	All Property	Review of Reassessment			88.70	83.00			
	C	2004	Residential	Review of Reassessment					87.40		
422000	Duanesburg										
	A	2002	All Property	Sales/Appraisals	29.74	1.21	43.00	43.00			
	A	2003	Residential	Sales Only	23.10	1.09			41.07		
422200	Glenville										
	C	2002	All Property	Sales/Appraisals	11.40	1.02	84.00	84.00		2006	
	C	2003	Residential	Sales Only	11.22	1.02			80.10	2006	
422400	Niskayuna										
	C	2002	All Property	CAMA/Appraisals	8.20	1.01	77.00	77.00			
	C	2003	Residential	CAMA	8.19	1.00			75.48		
422600	Princetown										
	A	2002	All Property	Sales/Appraisals	13.90	0.98	44.00	44.00			
	A	2003	Residential	Sales Only	9.28	1.01			42.24		
422800	Rotterdam										
	C	2002	All Property	Sales/Appraisals	15.73	0.90	3.82	4.24			
	C	2003	Residential	Sales Only	14.21	1.02			3.36		

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432000	Blenheim										
	A	2002	All Property	CAMA/Appraisals	17.96	1.00	83.34	100.00			
	A	2003	Residential	CAMA	20.46	1.01			78.96		
432200	Broome										
	A	2002	All Property	CAMA/Appraisals	11.89	1.01	97.00	97.00			
	A	2003	Residential	CAMA	16.54	1.02			90.58		
432400	Carlisle										
	A	2002	All Property	CAMA/Appraisals	14.93	1.01	108.17	100.00			
	A	2003	Residential	CAMA	16.66	1.03			89.11		
432600	Cobleskill										
	B	2002	All Property	Sales/Appraisals	10.72	0.99	100.00	100.00			
	B	2003	Residential	Sales Only	9.70	1.03			94.11		
432800	Conesville										
	A	2002	All Property	Sales/Appraisals	9.46	1.01	86.44	100.00			
	A	2002	Residential	Sales/Appraisals	8.76	1.03			88.08		
433000	Esperance										
	B	2002	All Property	CAMA/Appraisals	14.46	1.02	91.13	100.00			
	B	2003	Residential	CAMA	15.78	1.03			77.30		
433200	Fulton										
	A	2002	All Property	CAMA/Appraisals	10.79	0.99	97.00	97.00			
	A	2003	Residential	CAMA	14.09	1.03			93.22		
433400	Gilboa										
	A	2002	All Property	CAMA/Appraisals	18.16	1.15	3.41	3.00			
	A	2003	Residential	CAMA	16.32	1.04			1.98		
433600	Jefferson										
	A	2002	All Property	Sales/Appraisals	18.94	1.03	90.26	90.26			
	A	2002	Residential	Sales/Appraisals	13.33	1.04			87.85		
433800	Middleburgh										
	A	2002	All Property	CAMA/Appraisals	13.74	0.98	100.00	100.00			
	A	2003	Residential	CAMA	12.72	1.02			96.35		

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434000	Richmondville										
	A	2002	All Property	Sales/Appraisals	17.72	1.01	90.60	100.00			
	A	2002	Residential	Sales/Appraisals	19.63	1.03			90.63		
434200	Schoharie										
	B	2002	All Property	CAMA/Appraisals	14.46	1.02	91.13	100.00			
	B	2003	Residential	CAMA	15.78	1.03			77.30		
434400	Seward										
	A	2002	All Property	CAMA/Appraisals	14.93	1.01	108.17	100.00			
	A	2003	Residential	CAMA	16.66	1.03			89.11		
434600	Sharon										
	A	2002	All Property	CAMA/Appraisals	14.93	1.01	108.17	100.00			
	A	2003	Residential	CAMA	16.66	1.03			89.11		
434800	Summit										
	A	2002	All Property	Sales/Appraisals	16.42	1.07	81.16	88.00			
	A	2002	Residential	Sales/Appraisals	14.62	1.07			79.21		
435000	Wright										
	A	2002	All Property	CAMA/Appraisals	14.46	1.02	91.13	100.00			
	A	2003	Residential	CAMA	15.78	1.03			77.30		

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County of Schuyler

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442000	Catharine										
	A	2002	All Property	Review of Reassessment			90.00	90.00			
	A	2002	Residential	Review of Reassessment					83.74		
442200	Cayuta										
	A	2002	All Property	Review of Reassessment			93.00	93.00			
	A	2002	Residential	Review of Reassessment					85.53		
442400	Dix										
	B	2002	All Property	Review of Reassessment			91.00	91.00			
	B	2002	Residential	Review of Reassessment					81.50		
442600	Hector										
	A	2003	All Property	Review of Reassessment			85.00	85.00			
	A	2003	Residential	Review of Reassessment					85.62		
442800	Montour										
	B	2002	All Property	Review of Reassessment			90.00	90.00			
	B	2002	Residential	Review of Reassessment					83.74		
443000	Orange										
	A	2002	All Property	Sales/Appraisals	4.89	1.00	96.00	96.00			
	A	2003	Residential	Sales Only	4.89	1.00			91.90		
443200	Reading										
	A	2002	All Property	Review of Reassessment			91.00	91.00			
	A	2002	Residential	Review of Reassessment					81.50		
443400	Tyrone										
	A	2002	All Property	Review of Reassessment			92.00	92.00			
	A	2002	Residential	Review of Reassessment					84.56		

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County of Seneca

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
452000	Covert										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
452200	Fayette										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
452400	Junius										
	A	2002	All Property	CAMA/Appraisals	22.04	1.09	82.02	82.02			
	A	2003	Residential	CAMA	13.04	1.01			77.74		
452600	Lodi										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
452800	Ovid										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
453000	Romulus										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
453200	Seneca Falls										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
453400	Tyre										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
453600	Varick										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
453800	Waterloo										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					98.96		

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County of Steuben

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
460300	Corning										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
460600	Hornell										
	C	2002	All Property	CAMA/Appraisals	12.83	1.01	100.00	100.00			
	C	2003	Residential	CAMA	13.44	1.01			99.19		
462000	Addison										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
462200	Avoca										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
462400	Bath										
	B	2002	All Property	Sales/Appraisals	14.99	1.08	55.00	55.00			
	B	2003	Residential	Sales Only	14.19	1.02			57.92		
462600	Bradford										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
462800	Cameron										
	A	2002	All Property	CAMA/Appraisals	17.59	1.04	72.78	77.00			
	A	2003	Residential	CAMA	17.11	1.00			75.50		
463000	Campbell										
	A	2002	All Property	CAMA/Appraisals	17.64	1.04	3.64	5.00			
	A	2003	Residential	CAMA	16.85	1.03			3.63		
463200	Canisteo										
	A	2002	All Property	CAMA/Appraisals	16.72	1.05	85.66	94.00			
	A	2003	Residential	CAMA	18.47	1.02			84.36		
463400	Caton										
	A	2002	All Property	Sales/Appraisals	31.05	1.06	74.69	74.69			
	A	2002	Residential	Sales/Appraisals	26.25	1.12			72.54		

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463600	Cohocton										
	A	2002	All Property	CAMA/Appraisals	25.66	1.03	50.16	54.33			
	A	2003	Residential	CAMA	15.83	1.02			48.36		
463800	Corning										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
464000	Dansville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
464200	Erwin										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
464400	Fremont										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
464600	Greenwood										
	A	2002	All Property	Sales/Appraisals	110.87	0.35	4.85	5.90			
	A	2002	Residential	Sales/Appraisals	30.24	1.13			3.28		
464800	Hartsville										
	A	2002	All Property	Sales/Appraisals	18.63	0.95	53.86	62.00			
	A	2002	Residential	Sales/Appraisals	21.05	0.93			55.48		
465000	Hornby										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
465200	Hornellsville										
	A	2002	All Property	CAMA/Appraisals	14.68	1.02	91.00	91.00			
	A	2003	Residential	CAMA	15.45	1.02			82.13		
465400	Howard										
	A	2002	All Property	CAMA/Appraisals	22.87	1.04	76.00	76.00			
	A	2003	Residential	CAMA	18.47	1.03			70.46		

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County of Steuben

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465600	Jasper										
	A	2002	All Property	Sales/Appraisals	42.83	1.12	5.02	5.50			
	A	2002	Residential	Sales/Appraisals	31.62	1.15			4.65		
465800	Lindley										
	A	2002	All Property	Sales/Appraisals	48.03	0.58	4.70	8.00			
	A	2002	Residential	Sales/Appraisals	46.30	1.32			4.33		
466000	Prattsburg										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
466200	Pulteney										
	A	2002	All Property	CAMA/Appraisals	23.89	1.08	85.00	85.00			
	A	2003	Residential	CAMA	18.79	1.02			84.41		
466400	Rathbone										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
466600	Thurston										
	A	2002	All Property	Sales/Appraisals	36.73	1.04	5.64	6.66			
	A	2002	Residential	Sales/Appraisals	17.41	1.03			5.97		
466800	Troupsburg										
	A	2002	All Property	CAMA/Appraisals	13.81	0.98	76.00	76.00			
	A	2003	Residential	CAMA	16.34	1.00			77.83		
467000	Tuscarora										
	A	2002	All Property	Sales/Appraisals	45.61	0.63	5.79	6.24			
	A	2002	Residential	Sales/Appraisals	35.78	1.23			4.96		
467200	Urbana										
	A	2002	All Property	CAMA/Appraisals	17.56	1.03	82.00	82.00			
	A	2003	Residential	CAMA	18.06	1.03			79.14		
467400	Wayland										
	B	2002	All Property	Sales/Appraisals	21.16	1.01	77.30	87.00			
	B	2003	Residential	Sales Only	18.12	1.06			76.60		

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County of Steuben

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467600	Wayne										
	A	2002	All Property	Sales/Appraisals	23.59	1.08	89.72	95.80			
	A	2002	Residential	Sales/Appraisals	22.62	1.08			89.90		
467800	West Union										
	A	2002	All Property	Sales/Appraisals	12.37	0.89	91.00	91.00			
	A	2002	Residential	Sales/Appraisals	10.40	1.01			82.82		
468000	Wheeler										
	A	2002	All Property	CAMA/Appraisals	20.30	0.97	81.50	81.50		2006	
	A	2003	Residential	CAMA	16.41	1.01			81.50	2006	
468200	Woodhull										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Suffolk

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
472000	Babylon										
	C	2002	All Property	Sales/Appraisals	25.90	0.96	1.33	1.48			
	C	2003	Residential	Sales Only	16.15	1.02			1.17		
472200	Brookhaven										
	C	2002	All Property	Sales/Appraisals	17.57	0.97	1.01	1.12			
	C	2003	Residential	Sales Only	15.09	1.01			0.93		
472400	East Hampton										
	B	2002	All Property	Sales/Appraisals	24.02	1.10	1.02	1.10			
	B	2003	Residential	Sales Only	22.05	1.08			1.04		
472600	Huntington										
	C	2002	All Property	Sales/Appraisals	24.09	0.26	0.94	1.00			
	C	2003	Residential	Sales Only	14.20	1.01			0.81		
472800	Islip										
	C	2002	All Property	Sales/Appraisals	17.08	0.92	13.82	15.60			
	C	2003	Residential	Sales Only	13.98	1.04			12.63		
473000	Riverhead										
	C	2002	All Property	Sales/Appraisals	23.38	0.97	16.61	18.92			
	C	2003	Residential	Sales Only	19.98	1.04			15.24		
473200	Shelter Island										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
473400	Smithtown										
	C	2003	All Property	CAMA/Appraisals			1.44	1.56			
	C	2003	Residential	CAMA					1.35		
473600	Southampton										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
473800	Southold										
	B	2002	All Property	Sales/Appraisals	27.53	1.04	1.25	2.30			
	B	2003	Residential	Sales Only	20.76	1.04			1.25		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
482000	Bethel										
	A	2002	All Property	CAMA/Appraisals	24.78	0.90	87.00	87.00			
	A	2003	Residential	CAMA	17.74	1.04			85.24		
482200	Callicoon										
	A	2002	All Property	Review of Reassessment			96.00	96.00			
	A	2002	Residential	Review of Reassessment					91.88		
482400	Cochecton										
	A	2002	All Property	CAMA/Appraisals	17.34	1.04	92.89	100.00			
	A	2003	Residential	CAMA	17.95	1.02			82.45		
482600	Delaware										
	A	2002	All Property	CAMA/Appraisals	16.64	1.03	87.50	87.50			
	A	2003	Residential	CAMA	18.60	1.04			78.44		
482800	Fallsburgh										
	B	2002	All Property	CAMA/Appraisals	15.97	1.04	77.69	100.00			
	B	2003	Residential	CAMA	18.36	1.03			75.14		
483000	Forestburgh										
	A	2002	All Property	CAMA/Appraisals	31.18	0.89	16.00	16.00			
	A	2003	Residential	CAMA	29.09	1.02			11.95		
483200	Fremont										
	A	2002	All Property	Review of Reassessment			97.00	97.00			
	A	2002	Residential	Review of Reassessment					91.26		
483400	Highland										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
483600	Liberty										
	B	2002	All Property	Sales/Appraisals	12.38	1.06	91.00	91.00			
	B	2003	Residential	Sales Only	13.00	1.05			90.95		
483800	Lumberland										
	A	2004	All Property	Review of Reassessment			117.61	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Sullivan

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484000	Mamakating										
	B	2002	All Property	CAMA/Appraisals	28.87	0.96	70.00	70.00			
	B	2003	Residential	CAMA	14.67	1.01			67.38		
484200	Neversink										
	A	2002	All Property	CAMA/Appraisals	17.41	1.02	5.92	6.46			
	A	2003	Residential	CAMA	17.41	1.02			2.67		
484400	Rockland										
	A	2002	All Property	Review of Reassessment			93.00	93.00			
	A	2002	Residential	Review of Reassessment					87.25		
484600	Thompson										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
484800	Tusten										
	A	2002	All Property	CAMA/Appraisals	19.10	1.05	87.00	87.00			
	A	2003	Residential	CAMA	23.31	1.05			82.03		

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County of Tioga

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492000	Barton										
	B	2002	All Property	Sales/Appraisals	14.35	1.07	8.56	10.00			
	B	2003	Residential	Sales Only	13.68	1.04			7.04		
492200	Berkshire										
	A	2002	All Property	CAMA/Appraisals	20.48	1.02	5.33	6.00			
	A	2003	Residential	CAMA	23.45	1.04			5.34		
492400	Candor										
	A	2002	All Property	CAMA/Appraisals	14.10	1.00	10.00	10.00			
	A	2003	Residential	CAMA	16.24	1.02			9.71		
492600	Newark Valley										
	A	2002	All Property	Sales/Appraisals	16.16	1.06	88.26	100.00			
	A	2003	Residential	Sales Only	17.29	1.07			91.32		
492800	Nichols										
	A	2002	All Property	CAMA/Appraisals	23.90	1.01	27.47	33.00			
	A	2003	Residential	CAMA	18.44	1.02			27.28		
493000	Owego										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
493200	Richford										
	A	2002	All Property	CAMA/Appraisals	17.50	1.06	85.00	85.00			
	A	2003	Residential	CAMA	15.92	1.01			78.97		
493400	Spencer										
	A	2002	All Property	Sales/Appraisals	29.10	1.19	28.53	28.53			
	A	2003	Residential	Sales Only	11.86	1.04			28.02		
493600	Tioga										
	A	2002	All Property	CAMA/Appraisals	14.10	1.00	10.00	10.00			
	A	2003	Residential	CAMA	16.24	1.02			9.71		

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County of Tompkins

Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
509901	Tompkins County Assessing Unit										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
510800	Kingston										
	C	2002	All Property	Sales/Appraisals	26.17	1.03	32.50	32.50			
	C	2003	Residential	Sales Only	23.14	1.08			29.51		
512000	Denning										
	A	2002	All Property	Sales/Appraisals	25.32	1.04	24.00	24.00			
	A	2002	Residential	Sales/Appraisals	20.68	1.00			21.83		
512200	Esopus										
	B	2003	All Property	Review of Reassessment			85.00	85.00			
	B	2003	Residential	Review of Reassessment					81.99		
512400	Gardiner										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
512600	Hardenburgh										
	A	2002	All Property	Sales/Appraisals	13.47	1.07	79.03	100.00			
	A	2002	Residential	Sales/Appraisals	6.69	1.00			81.03		
512800	Hurley										
	B	2004	All Property	Review of Reassessment			111.82	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
513000	Kingston										
	B	2002	All Property	Sales/Appraisals	47.03	0.75	1.53	1.79		2005	
	B	2002	Residential	Sales/Appraisals	17.42	1.04			1.28	2005	
513200	Lloyd										
	B	2003	All Property	Review of Reassessment			95.00	95.00			
	B	2003	Residential	Review of Reassessment					93.04		
513400	Marbletown										
	B	2001	All Property	Review of Reassessment			70.00	70.00		2005	
	B	2001	Residential	Review of Reassessment					64.70	2005	
513600	Marlborough										
	B	2002	All Property	Review of Reassessment			75.00	75.00		2005	
	B	2002	Residential	Review of Reassessment					68.91	2005	

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		County of Ulster						2004	2004	Year of	Conducting
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	Locally Stated Assmnt. Ratio ***	Res. Class Ratio ***	Subsequent Reassessment Activity ****	Reassessment Annually *****
513800	New Paltz										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
514000	Olive										
	A	2002	All Property	CAMA/Appraisals	20.48	0.97	0.77	1.10			
	A	2003	Residential	CAMA	15.38	1.01			0.55		
514200	Plattekill										
	B	2002	All Property	Review of Reassessment			73.00	73.00		2005	
	B	2002	Residential	Review of Reassessment					67.45	2005	
514400	Rochester										
	A	2002	All Property	Sales/Appraisals	33.43	1.20	60.00	60.00		2006	
	A	2003	Residential	Sales Only	25.05	1.09			55.68	2006	
514600	Rosendale										
	B	2002	All Property	CAMA/Appraisals	11.18	1.01	60.00	60.00		2005	
	B	2003	Residential	CAMA	11.50	1.01			57.33	2005	
514800	Saugerties										
	B	2002	All Property	Review of Reassessment			70.00	70.00		2005	
	B	2002	Residential	Review of Reassessment					66.03	2005	
515000	Shandaken										
	A	2002	All Property	Sales/Appraisals	26.37	1.05	31.00	31.00			
	A	2003	Residential	Sales Only	26.65	1.14			27.67		
515200	Shawangunk										
	B	2002	All Property	Sales/Appraisals	22.57	1.12	22.00	22.00			
	B	2003	Residential	Sales Only	11.05	1.02			20.75		
515400	Ulster										
	C	2003	All Property	Review of Reassessment			90.00	90.00			
	C	2003	Residential	Review of Reassessment					79.58		
515600	Wawarsing										
	A	2002	All Property	Sales/Appraisals	30.43	0.49	2.60	2.60			
	A	2003	Residential	Sales Only	29.52	1.10			1.80		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
515800	Woodstock										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
520500	Glens Falls										
	C	2002	All Property	Sales/Appraisals	13.63	1.00	84.00	84.00		2005	
	C	2003	Residential	Sales Only	12.53	1.03			80.60	2005	
522000	Bolton										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
522200	Lake George										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
522400	Chester										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
522600	Hague										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
522800	Horicon										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
523000	Johnsburg										
	A	2002	All Property	Sales/Appraisals	21.75	1.04	3.47	3.47		2006	
	A	2002	Residential	Sales/Appraisals	18.68	1.13			2.88	2006	
523200	Lake Luzerne										
	A	2003	All Property	Review of Reassessment			100.00	100.00		2006	
	A	2003	Residential	Review of Reassessment					96.71	2006	
523400	Queensbury										
	C	2002	All Property	Sales/Appraisals	13.63	1.00	84.00	84.00		2005	
	C	2002	Residential	Review of Reassessment	12.53	1.03			80.60	2005	
523600	Stony Creek										
	A	2002	All Property	Sales/Appraisals	23.25	1.13	2.05	2.05			
	A	2002	Residential	Sales/Appraisals	14.75	1.05			1.90		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
523800	Thurman										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
524000	Warrensburg										
	A	2002	All Property	Sales/Appraisals	13.82	1.03	80.00	80.00		2005	
	A	2003	Residential	Sales Only	12.77	1.04			81.86	2005	

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
532000	Argyle										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
532200	Cambridge										
	A	2002	All Property	Sales/Appraisals	17.46	1.00	72.93	85.00			
	A	2002	Residential	Sales/Appraisals	14.26	1.03			69.59		
532400	Dresden										
	A	2001	All Property	Review of Reassessment			82.00	82.00		2006	
	A	2001	Residential	Review of Reassessment					76.36	2006	
532600	Easton										
	A	2002	All Property	CAMA/Appraisals	12.85	0.99	3.42	3.42			
	A	2003	Residential	CAMA	14.10	1.02			3.24		
532800	Fort Ann										
	A	2004	All Property	Review of Reassessment			88.66	100.00		2005	
	A	2004	Residential	Review of Reassessment					86.79	2005	
533000	Fort Edward										
	B	2002	All Property	Sales/Appraisals	26.25	1.10	100.00	100.00			
	B	2003	Residential	Sales Only	27.72	1.13			101.81		
533200	Granville										
	B	2002	All Property	Sales/Appraisals	18.11	1.04	90.00	90.00		2005	
	B	2003	Residential	Sales Only	19.11	1.06			89.19	2005	
533400	Greenwich										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
533600	Hampton										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
533800	Hartford										
	A	2002	All Property	Sales/Appraisals	28.23	1.09	7.23	10.00			
	A	2002	Residential	Sales/Appraisals	21.50	1.05			6.70		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
534000	Hebron										
	A	2002	All Property	Sales/Appraisals	15.21	1.03	77.03	85.55			
	A	2002	Residential	Sales/Appraisals	17.01	1.07			74.68		
534200	Jackson										
	A	2002	All Property	Sales/Appraisals	21.77	1.02	50.38	70.00			
	A	2002	Residential	Sales/Appraisals	23.05	1.06			48.32		
534400	Kingsbury										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
534600	Putnam										
	A	2001	All Property	Review of Reassessment			82.00	82.00		2006	
	A	2001	Residential	Review of Reassessment					76.36	2006	
534800	Salem										
	A	2002	All Property	CAMA/Appraisals	13.82	1.01	84.67	100.00			
	A	2003	Residential	CAMA	13.28	1.01			83.13		
535000	White Creek										
	A	2002	All Property	Review of Reassessment			100.00	100.00			
	A	2002	Residential	Review of Reassessment					91.09		
535200	Whitehall										
	A	2002	All Property	CAMA/Appraisals	14.77	1.03	100.00	100.00			
	A	2003	Residential	CAMA	17.79	1.05			97.55		

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County of Wayne

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542000	Arcadia										
	B	2002	All Property	Sales/Appraisals	12.44	1.03	85.00	85.00			
	B	2003	Residential	Sales Only	12.39	1.03			81.98		
542200	Butler										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
542400	Galen										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
542600	Huron										
	A	2002	All Property	Sales/Appraisals	16.95	1.05	90.00	90.00			
	A	2003	Residential	Sales Only	17.12	1.04			86.10		
542800	Lyons										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					92.71		
543000	Macedon										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
543200	Marion										
	B	2001	All Property	Review of Reassessment			92.00	92.00		2005	
	B	2001	Residential	Review of Reassessment					90.02	2005	
543400	Ontario										
	B	2004	All Property	Review of Reassessment			118.88	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
543600	Palmyra										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
543800	Rose										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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County of Wayne

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544000	Savannah										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
544200	Sodus										
	B	2002	All Property	Sales/Appraisals	24.38	1.06	84.00	84.00		2005	
	B	2003	Residential	Sales Only	16.23	1.06			83.42	2005	
544400	Walworth										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
544600	Williamson										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		
544800	Wolcott										
	B	2004	All Property	Review of Reassessment			100.00	100.00			
	B	2004	Residential	Review of Reassessment					100.00		

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County of Westchester

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550800	Mt Vernon										
	C	2002	All Property	Sales/Appraisals	34.25	0.95	3.72	5.05			
	C	2003	Residential	Sales Only	19.98	1.03			3.00		
551000	New Rochelle										
	C	2002	All Property	Sales/Appraisals	24.26	0.98	3.28	3.75			
	C	2003	Residential	Sales Only	15.67	1.01			2.98		
551200	Peekskill										
	C	2002	All Property	Sales/Appraisals	48.03	1.13	4.14	4.91			
	C	2003	Residential	Sales Only	17.42	1.03			3.30		
551400	Rye										
	C	2002	All Property	Sales/Appraisals	43.47	1.22	2.59	2.59			
	C	2003	Residential	Sales Only	15.50	1.05			2.19		
551700	White Plains										
	C	2002	All Property	Sales/Appraisals	41.46	0.92	3.82	4.95			
	C	2003	Residential	Sales Only	15.00	1.00			2.55		
551800	Yonkers										
	C	2002	All Property	Sales/Appraisals	26.47	0.98	3.64	4.20			
	C	2003	Residential	Sales Only	16.63	1.03			3.02		
552000	Bedford										
	C	2002	All Property	Sales/Appraisals	13.24	1.01	10.91	10.91			
	C	2003	Residential	Sales Only	11.37	1.01			10.26		
552200	Cortlandt										
	C	2002	All Property	Sales/Appraisals	18.54	1.00	1.79	2.10			
	C	2003	Residential	Sales Only	14.09	1.00			1.70		
552400	Eastchester										
	C	2002	All Property	Sales/Appraisals	29.30	1.11	1.73	1.94			
	C	2003	Residential	Sales Only	19.58	1.07			1.59		
552600	Greenburgh										
	C	2002	All Property	Sales/Appraisals	24.73	1.02	3.64	3.33			
	C	2003	Residential	Sales Only	13.08	1.02			3.15		

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552800	Harrison										
	C	2002	All Property	Sales/Appraisals	19.68	0.98	1.79	2.00			
	C	2003	Residential	Sales Only	16.48	1.01			1.65		
553000	Lewisboro										
	C	2002	All Property	Sales/Appraisals	13.25	1.02	10.40				
	C	2003	Residential	Sales Only	12.93	1.02			10.43		
553200	Mamaroneck										
	C	2002	All Property	Sales/Appraisals	23.93	1.08	2.14	2.14			
	C	2003	Residential	Sales Only	13.43	1.03			1.96		
553400	Mount Pleasant										
	C	2002	All Property	Sales/Appraisals	18.73	0.96	1.71	1.87			
	C	2003	Residential	Sales Only	11.60	1.00			1.59		
553600	New Castle										
	C	2002	All Property	Sales/Appraisals	13.38	1.02	19.88	19.88			
	C	2003	Residential	Sales Only	12.15	1.03			18.66		
553800	North Castle										
	C	2002	All Property	Sales/Appraisals	23.86	0.97	2.31	2.60			
	C	2003	Residential	Sales Only	13.58	0.98			2.12		
554000	North Salem										
	B	2002	All Property	Sales/Appraisals	11.22	1.04	9.54	10.41			
	B	2003	Residential	Sales Only	10.73	1.02			9.72		
554200	Ossining										
	C	2002	All Property	Sales/Appraisals	28.21	1.05	6.20	6.20			
	C	2003	Residential	Sales Only	10.52	0.99			5.35		
554400	Pelham										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
554600	Pound Ridge										
	B	2002	All Property	Sales/Appraisals	15.26	0.97	15.59	17.55			
	B	2003	Residential	Sales Only	10.95	1.01			15.83		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
554800	Rye										
	C	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	C	2004	Residential	Review of Reassessment					100.00	2005	yes
555000	Scarsdale										
	C	2002	All Property	Sales/Appraisals	12.53	1.02	2.06	2.06			
	C	2003	Residential	Sales Only	11.94	1.03			1.94		
555200	Somers										
	C	2002	All Property	Sales/Appraisals	12.14	0.97	13.87	13.87			
	C	2003	Residential	Sales Only	11.52	1.01			12.84		
555400	Yorktown										
	C	2002	All Property	Sales/Appraisals	14.88	1.02	2.46	2.45			
	C	2003	Residential	Sales Only	9.07	1.00			2.29		
555600	Mount Kisco										
	C	2002	All Property	Sales/Appraisals	29.20	0.88	22.26	29.00			
	C	2003	Residential	Sales Only	16.32	0.98			17.34		

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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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
562000	Arcade										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
562200	Attica										
	B	2003	All Property	Review of Reassessment			100.00	100.00			
	B	2003	Residential	Review of Reassessment					98.68		
562400	Bennington										
	A	2002	All Property	CAMA/Appraisals	17.63	0.96	60.00	60.00			
	A	2003	Residential	CAMA	11.64	1.00			60.86		
562600	Castile										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
562800	Covington										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
563000	Eagle										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
563200	Gainesville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
563400	Genesee Falls										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
563600	Java										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
563800	Middlebury										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
564000	Orangeville										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
564200	Perry										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
564400	Pike										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
564600	Sheldon										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
564800	Warsaw										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
565000	Wethersfield										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	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	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
572000	Barrington										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
572200	Benton										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
572400	Italy										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
572600	Jerusalem										
	A	2004	All Property	Review of Reassessment			100.00	100.00			
	A	2004	Residential	Review of Reassessment					100.00		
572800	Middlesex										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
573000	Milo										
	B	2002	All Property	Sales/Appraisals	16.64	1.04	80.00	80.00			
	B	2003	Residential	Sales Only	16.54	1.07			72.70		
573200	Potter										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes
573400	Starkey										
	B	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	B	2004	Residential	Review of Reassessment					100.00	2005	yes
573600	Torrey										
	A	2004	All Property	Review of Reassessment			100.00	100.00		2005	yes
	A	2004	Residential	Review of Reassessment					100.00	2005	yes

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		New York City									
Municipal Code	Municipal Name/ Size Category *	Roll Year Evaluated For COD/PRD	Property Type	Data/Estimation Type **	COD	PRD	2004 State Eq. Rate	2004 Locally Stated Assmnt. Ratio ***	2004 Res. Class Ratio ***	Year of Subsequent Reassessment Activity ****	Conducting Reassessment Annually *****
650000	New York City										
	C	2004	1	Review of Reassessment			4.62	8.00		2005	yes
	C	2004	2	Review of Reassessment			35.16	45.00		2005	yes
	C	2004	3	Review of Reassessment			45.00	45.00		2005	yes
	C	2004	4	Review of Reassessment			41.05	45.00		2005	yes

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